

**REGULAR MEETING AGENDA
SUMMER VILLAGE OF HALF MOON BAY
MARCH 12, 2024 @ 9:00 A.M.**

A. CALL TO ORDER

B. AGENDA - additions/deletions
 - adoption

C. ADOPTION OF MINUTES - Regular Meeting Minutes, February 13, 2024

D. DELEGATION

- 1) Metrix Group – Phil Dirks

E. INFORMATION ITEMS

- 1) Accounts Payable Report
- 2) Public Works Report
- 3) Development Update
- 4) CAO Report

F. TABLED ITEMS

1) Public Works

- a) Traffic Bylaw

G. REQUEST FOR DECISION

1) Council & Legislation

- a) Working Well Workshop
- b) HMB Wastewater Force Main – 2024 work items
- c) HMB Wastewater Project - Financing Options

H. COUNCIL, COMMITTEES, AND CORRESPONDENCE

1) Council Reports

- a) Mayor Johnston
- b) Deputy Mayor Remington
- c) Councillor Pashak
 - Sylvan Lake Regional Wastewater Commission (SLRWWC)
 - Sylvan Lake Regional Wastewater Commission (SLRWWC) South Shore Line
 - Association of Summer Villages of Alberta (ASVA)
 - Alberta Municipalities (AB Munis)
 - Government of Alberta (GOA)

2) Committee Reports

- a) Julie Maplethorpe, Summer Village of Jarvis Bay
 - Town of Sylvan Lake Library Board
 - Parkland Regional Library Board

3) Correspondence

- a) Alberta Municipalities – Alberta 2024 Budget Preliminary Report

4) Upcoming Meetings

- a) Council Meeting – April 23, 2024

I. ADJOURNMENT

Summer Village of Half Moon Bay
Regular Meeting Minutes
February 13, 2024

C-1

Minutes of a Regular Council Meeting of the Summer Village of Half Moon Bay, Province of Alberta, held February 13, 2024, in the Summer Villages on Sylvan Lake Administration Office at Sylvan Lake, Alberta.

PRESENT	Mayor:	Jon Johnston via Zoom
	Deputy Mayor:	Andrea Remington via Zoom
	Councillor:	Mike Pashak via Zoom
	CAO:	Tanner Evans
	Development Officer:	Kara Kashuba
	Public Works Manager:	Justin Caslor
	Finance Manager:	Tina Leer
	Recording Secretary:	Teri Musseau
	Delegate(s):	Jennifer Spurgeon, Stantec

CALL TO ORDER The Meeting was called to order at 9:04 a.m. by Mayor Johnston.

AGENDA APPROVAL

HMC-24-001 MOVED by Councillor Pashak that the agenda be adopted as presented.
CARRIED

CONFIRMATION OF MINUTES

HMC-24-002 MOVED by Councillor Pashak that the minutes of the Regular Meeting of Council held on December 12, 2023, be approved as presented.
CARRIED

HMC-24-003 MOVED by Mayor Johnston that the minutes of the Municipal Planning Commission Meeting held on December 19, 2023, be approved as presented.
CARRIED

DELEGATION

Jennifer Spurgeon from Stantec joined Council to provide an overview on the road analysis report that was prepared for the Summer Village. Council requested that Stantec review and update, as necessary, the SV Half Moon Bay road data for Functional Class, Width, and Number of Lanes. This work is necessary to confirm recommended treatment costs.

Jennifer Spurgeon left the meeting at 9:31 a.m.

INFORMATION ITEMS

- 1) Accounts Payable
- 2) 4th Quarter Financial Report
- 3) Public Works Report
- 4) Development Update
- 5) CAO Report

HMC-24-004 MOVED by Mayor Johnston that the information items be accepted as presented.
CARRIED

TABLED ITEMS

PUBLIC WORKS

Bylaw #176-23 Traffic Bylaw
HMC-24-005 MOVED by Mayor Johnston that Council table the Traffic Bylaw #176-23 for further review and consideration.

CARRIED

REQUEST FOR DECISION

FINANCE

Capital Budget

Council break at 11:05 a.m.

Council reconvened at 11:09 a.m.

HMC-24-006 MOVED by Councillor Pashak that Council adopt the 2024 Capital Budget as amended adding \$5,000 to the Wastewater Force Main Project.

CARRIED

COUNCIL & LEGISLATION

HMC-24- 007 Fire Pits on Sylvan Lake Committee Member Appointment
MOVED by Mayor Johnston that Council appoint Councillor Pashak to the Fire Pits on Sylvan Lake Committee as Council representative.

CARRIED

HMC-24-008 Fire Services Agreement Renewal
MOVED by Councillor Pashak that Council renew the Fire Services Agreement with the Town of Sylvan Lake for another 3-year term.

CARRIED

HMC-24-009 Ambulatory Care Health Foundation
MOVED by Mayor Johnston that Council support the Sylvan Lake and Area Urgent Care Committee in their forming of the Sylvan Lake and Area Health Foundation.

CARRIED

HMC-24-010 SLIDPC Terms of Reference
MOVED by Councillor Remington that Council adopt the Sylvan Lake Intermunicipal Development Plan Committee Terms of Reference as presented.

CARRIED

COUNCIL REPORTS

- Mayor Johnston
- Joint Services Committee

Deputy Mayor Remington

- No reports

Councillor Pashak – written reports

- Sylvan Lake Regional Water & Wastewater Commission (SLRWWC)
- SLRWWC South Shore Line Project (SSL)
- Association of Summer Villages of Alberta (ASVA)
- Alberta Municipalities (AB Munis)
- Government of Alberta (GOA)

COMMITTEE REPORTS

Julie Maplethorpe, Summer Village of Jarvis Bay

- Town of Sylvan Lake Library Board
- Parkland Regional Library Board

Joint Services Committee Meeting Minutes

- August 17, 2023
- October 13, 2023
- October 18, 2023

CORRESPONDENCE

- Minister of Environment & Protected Areas
- Alberta Lake Management Society (ALMS)
- Association of Summer Villages of Alberta (ASVA) LGFF Briefing

HMC-24-011 MOVED by Mayor Johnston that the Council, Committee, and Correspondence items be accepted as information.
CARRIED

NEXT MEETING

HMC-24-012 MOVED by Mayor Johnston that the next meeting of Council be held March 12, 2024, at 9:00 a.m.
CARRIED

ADJOURNMENT

HMC-24-013 MOVED by Mayor Johnston that being the agenda matters have been concluded, the meeting adjourned at 11:40 a.m.
CARRIED

JON JOHNSTON, MAYOR

TANNER EVANS, CAO

Summer Village of Half Moon Bay

Finance & Administration

Request for Decision

Agenda Item: *Delegation – Metrix Group*

Background:

The 2023 audit has now been completed. Phil Dirks from the Metrix Group will be zooming in to present the 2023 audited financial statements and answer any questions you may have.

Options for Consideration:

Council accept the 2023 audited financial statements as presented and authorize the Mayor to sign the financial return.

Administrative Recommendations:

Council accept the 2023 audited financial statements as presented and authorize the Mayor to sign the financial return.

Authorities:

MGA Section 281(1)

The auditor for the municipality must report to the council on the annual financial statements and financial information return of the municipality.



March 12, 2024

Summer Village of Half Moon Bay
#2 Erickson Drive
Sylvan Lake, AB T4S 1P5

Attention: Council Members

Dear Council Members:

RE: 2023 AUDIT FINDINGS REPORT

The purpose of this report is to summarize certain matters arising from the audit that we believe would be of interest to Council. Additionally, during the course of our audit we identified matters that may be of interest to management.

The objective of our audit was to obtain reasonable assurance that the financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Our audit was not designed for the sole purpose of identifying matters to communicate. Accordingly, our audit would not necessarily identify all such matters that may be of interest to Council and management and it is inappropriate to conclude that no such matters exist.

This communication should be read in conjunction with the financial statements and our report thereon, and it is intended solely for the use of Council and should not be distributed to external parties without our prior consent. Metrix Group LLP accepts no responsibility to a third party who uses this communication.

SIGNIFICANT FINDINGS FROM THE AUDIT

Our objective is to communicate appropriately to Council deficiencies in internal control that we have identified during the audit and that, in our professional judgment, are of sufficient importance to merit being reported to Council.

The audit findings contained in this letter did not have a material effect on the Summer Village's financial statements, and as such, our audit report is without reservation with respect to these matters.

Significant Qualitative Aspects of Accounting Practices

Management is responsible for determining the significant accounting policies. The choice of different accounting policy alternatives can have a significant effect on the financial position and results of the Summer Village. The application of those policies often involves significant estimates and judgments by management.

Accounting Estimates

The Summer Village has made the following significant accounting estimates in preparing its financial statements.

Amortization of Tangible Capital Assets - \$52,094 (2022 - \$51,410)

The number of years the Summer Village's tangible capital assets are being amortized are estimates.

We are of the opinion that the significant accounting policies, estimates and judgments made by management do not materially misstate the financial statements taken as a whole.

Corrected and Uncorrected Misstatements

Corrected Misstatements

During the course of the audit, we identified eleven (11) adjustments that were communicated to management and subsequently corrected in the financial statements. This type of assistance is common with our smaller local government clients.

Uncorrected Misstatements

There were no significant uncorrected misstatements aggregated by our Firm for the year ended December 31, 2023.

After considering both quantitative and qualitative factors with respect to the uncorrected misstatements above, we agree with management that the financial statements are not materially misstated.

Significant Difficulties Encountered During the Audit

We encountered no significant difficulties during our audit that should be brought to the attention of Council. We had the full co-operation of Summer Village management and staff throughout our work and we received full access to all necessary records and documentation.

Management Representations

Management's representations are integral to the audit evidence we will gather. Prior to the release of our report, we will require management's representations in writing to support the content of our report.

OTHER MATTERS

Resident Drainage Reimbursement

During our audit work we noted Council approval of payments to reimburse residents for drainage work completed on their property.

While approval by Council motion is important, additionally, we recommend residents be required to provide copies of invoices they paid to support their request for reimbursement. This will ensure the funds reimbursed work actually completed.

AUDITOR INDEPENDENCE

We believe it is important to communicate, at least annually, with Council regarding all relationships between the Summer Village and our Firm that, in our professional judgment, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by CPA Alberta and applicable legislation, covering such matters as:

- (a) holding a financial interest, either directly or indirectly, in a client;
- (b) holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- (c) personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) economic dependence on a client; and
- (e) provision of services in addition to the audit engagement.

We are not aware of any relationships between the Summer Village and ourselves that, in our professional judgment, may reasonably be thought to bear on our independence that have occurred from January 1, 2023 – March 12, 2024.

Summer Village of Half Moon Bay
March 12, 2024
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We appreciated the assistance of Tina Leer, Tanner Evans, and the other staff during the audit. We appreciate the opportunity to provide audit services to the Summer Village.

Yours truly,

METRIX GROUP LLP



Philip J. Dirks, CPA, CA
Partner

cc: Tanner Evans, Chief Administrative Officer

Draft

SUMMER VILLAGE OF HALF MOON BAY
Financial Statements
For The Year Ended December 31, 2023

DRAFT

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of Summer Village of Half Moon Bay

Opinion

We have audited the financial statements of Summer Village of Half Moon Bay (the Summer Village), which comprise the statement of financial position as at December 31, 2023, and the statements of annual surplus and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Summer Village as at December 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Summer Village in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Summer Village's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Summer Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Summer Village's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

(continues)

Independent Auditors' Report to the Mayor and Council of Summer Village of Half Moon Bay *(continued)*

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Summer Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Summer Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Summer Village to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

METRIX GROUP LLP

Chartered Professional Accountants

Edmonton, Alberta
March 12, 2024

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

To His Worship the Mayor and Members of Council of the Summer Village of Half Moon Bay

The integrity, relevance and comparability of the data in the accompanying financial statements are the responsibility of management.

The financial statements are prepared by management in accordance with Canadian public sector accounting standards. They necessarily include some amounts that are based on the best estimates and judgements of management.

To assist in its responsibility, management maintains accounting, budget and other controls to provide reasonable assurance that transactions are appropriately authorized, that assets are properly accounted for and safeguarded, and that financial records are reliable for preparation of financial statements.

Metrix Group LLP, Chartered Professional Accountants, have been appointed by the Summer Village Council to express an opinion on the Summer Village's financial statements.

Mr. Tanner Evans
Chief Administrative Officer

Statement of Financial Position

As At December 31, 2023

	2023	2022
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 1,109,830	\$ 918,681
Receivables (Note 2)	224,992	427,176
	<u>1,334,822</u>	<u>1,345,857</u>
LIABILITIES		
Accounts payable and accrued liabilities	28,639	8,689
Deposit liabilities	23,000	5,500
Deferred revenue (Note 3)	409,437	504,769
Due to other Sylvan Summer Villages (Note 4)	226,713	226,713
	<u>687,789</u>	<u>745,671</u>
NET FINANCIAL ASSETS	<u>647,033</u>	<u>600,186</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 5)	929,909	829,350
Prepaid expenses	104	-
	<u>930,013</u>	<u>829,350</u>
ACCUMULATED SURPLUS (Note 6)	<u>\$ 1,577,046</u>	<u>\$ 1,429,536</u>
Contingencies (Note 8)		

Statement of Annual Surplus and Accumulated Surplus
For the Year Ended December 31, 2023

	2023 (Budget) (Note 13)	2023 (Actual)	2022 (Actual)
REVENUE			
Net municipal taxes (Schedule 2)	\$ 147,610	\$ 147,765	\$ 145,325
Interest	4,200	36,970	18,293
Government transfers for operating (Schedule 3)	12,168	12,168	4,919
Penalties and costs on taxes	2,184	2,393	1,073
Licenses and permits	914	1,753	919
Other	546	577	803
Sales and user charges (Schedule 4)	485	475	600
	<u>168,107</u>	<u>202,101</u>	<u>171,932</u>
EXPENSES			
Administration	51,262	62,702	61,323
Parks and recreation	11,323	50,004	45,154
Roads, streets, walks and lighting	26,667	42,786	31,338
Fire	8,916	13,020	8,798
Waste water treatment and disposal	7,560	9,869	7,729
Legislative	14,487	8,138	7,213
Waste management	12,327	7,926	10,349
Policing and bylaws enforcement	6,338	7,277	3,206
Environment	33,061	2,171	346
Family and community support services	600	600	571
Culture: libraries, museums and halls	377	324	359
	<u>172,918</u>	<u>204,817</u>	<u>176,386</u>
ANNUAL DEFICIT BEFORE OTHER REVENUE	<u>(4,811)</u>	<u>(2,716)</u>	<u>(4,454)</u>
OTHER REVENUE			
Government transfers for capital (Schedule 3)	266,372	150,226	40,696
Gain on disposal of tangible capital assets	-	-	10,560
	<u>266,372</u>	<u>150,226</u>	<u>51,256</u>
ANNUAL SURPLUS	<u>261,561</u>	<u>147,510</u>	<u>46,802</u>
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>1,429,536</u>	<u>1,429,536</u>	<u>1,382,734</u>
ACCUMULATED SURPLUS, END OF YEAR (Note 6)	<u>\$ 1,691,097</u>	<u>\$ 1,577,046</u>	<u>\$ 1,429,536</u>

The accompanying notes are an integral part of these financial statements.

SUMMER VILLAGE OF HALF MOON BAY
Statement of Changes in Net Financial Assets
For the Year Ended December 31, 2023

D-1

	2023 (Budget) (Note 13)	2023 (Actual)	2022 (Actual)
ANNUAL SURPLUS	\$ 261,561	\$ 147,510	\$ 46,802
Acquisition of tangible capital assets	(266,372)	(152,654)	(43,787)
Amortization of tangible capital assets	-	52,095	51,410
Proceeds on disposal of tangible capital assets	-	-	72,075
(Gain) on sale of tangible capital assets	-	-	(10,560)
	(4,811)	46,951	115,940
Use of prepaid expenses	-	(104)	103
INCREASE IN NET FINANCIAL ASSETS	(4,811)	46,847	116,043
NET FINANCIAL ASSETS, BEGINNING OF YEAR	600,186	600,186	484,143
NET FINANCIAL ASSETS, END OF YEAR	\$ 595,375	\$ 647,033	\$ 600,186

The accompanying notes are an integral part of these financial statements.

Statement of Cash Flows

For The Year Ended December 31, 2023

	2023	2022
OPERATING ACTIVITIES		
Annual surplus	\$ 147,510	\$ 46,802
Non-cash items not included in annual surplus:		
Amortization	52,095	51,410
Gain on disposal of tangible capital assets	-	(10,560)
	<u>199,605</u>	<u>87,652</u>
Changes in non-cash working capital balances related to operations:		
Receivables	202,184	(422,586)
Accounts payable and accrued liabilities	19,950	(17,823)
Deferred revenue	(95,332)	382,537
Deposit liabilities	17,500	500
Prepaid expenses	(104)	103
	<u>144,198</u>	<u>(57,269)</u>
Cash flow from operating activities	<u>343,803</u>	<u>30,383</u>
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	(152,654)	(43,787)
Proceeds on sale of tangible capital assets	-	72,075
Cash flow from (used by) capital activities	<u>(152,654)</u>	<u>28,288</u>
FINANCING ACTIVITIES		
Advances from other Sylvan Summer Villages	-	(70,811)
INCREASE (DECREASE) IN CASH	<u>191,149</u>	<u>(12,140)</u>
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>918,681</u>	<u>930,821</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,109,830</u>	<u>\$ 918,681</u>

SUMMER VILLAGE OF HALF MOON BAY
Schedule of Equity in Tangible Capital Assets
For the Year Ended December 31, 2023

D-1
(Schedule 1)

	2023	2022
BALANCE, BEGINNING OF YEAR	\$ 602,637	\$ 600,964
Acquisition of tangible capital assets	152,654	43,787
Amortization of tangible capital assets	(52,095)	(51,410)
Advances from other Sylvan Summer Villages	-	70,811
Net book value of tangible capital assets disposed of	-	(61,515)
BALANCE, END OF YEAR	\$ 703,196	\$ 602,637
Equity in tangible capital assets is comprised of the following:		
Tangible capital assets (net book value) (Note 5)	\$ 929,909	\$ 829,350
Due to other Sylvan Summer Villages	(226,713)	(226,713)
	\$ 703,196	\$ 602,637

SUMMER VILLAGE OF HALF MOON BAY
Schedule of Property Taxes
For the Year Ended December 31, 2023

D-1
(Schedule 2)

	2023 (Budget) (Note 13)	2023 (Actual)	2022 (Actual)
TAXATION			
Real property taxes	\$ 147,610	\$ 254,753	\$ 258,057
REQUISITIONS			
Alberta School Foundation Fund	-	106,988	112,732
NET MUNICIPAL PROPERTY TAXES	\$ 147,610	\$ 147,765	\$ 145,325

DRAFT

SUMMER VILLAGE OF HALF MOON BAY
Schedule of Government Transfers
For the Year Ended December 31, 2023

D-1
(Schedule 3)

	2023 (Budget) (Note 13)	2023 (Actual)	2022 (Actual)
TRANSFERS FOR OPERATING			
Provincial government conditional transfers	\$ 12,168	\$ 12,168	\$ 4,919
TRANSFERS FOR CAPITAL			
Provincial government conditional transfers	266,372	150,226	40,696
TOTAL GOVERNMENT TRANSFERS	\$ 278,540	\$ 162,394	\$ 45,615

DRAFT

SUMMER VILLAGE OF HALF MOON BAY
Schedule of Segmented Information
For the Year Ended December 31, 2023

D-1
(Schedule 4)

	General Administration	Recreation & Culture	Protective Services	Transportation Services	Environmental Services	All Other	Total
REVENUE							
Taxation	\$ 2,968	\$ 18,328	\$ 16,901	\$ 27,485	\$ 17,795	\$ 64,288	\$ 147,765
Interest	36,970	-	-	-	-	-	36,970
Government transfers	9,838	-	-	2,330	-	-	12,168
All other	5,198	-	-	-	-	-	5,198
	54,974	18,328	16,901	29,815	17,795	64,288	202,101
EXPENSES							
Contracted and general services	18,677	18,328	16,901	33,815	17,795	5,059	110,575
Salaries, wages and benefits	30,287	-	3,153	-	-	5,850	39,290
Materials, goods, and supplies	2,857	-	-	-	-	-	2,857
	\$ 51,821	\$ 18,328	\$ 20,054	\$ 33,815	\$ 17,795	\$ 10,909	\$ 152,722
NET REVENUE, BEFORE AMORTIZATION	3,153	-	(3,153)	(4,000)	-	53,379	49,379
Amortization	(10,881)	(32,000)	(243)	(8,971)	-	-	(52,095)
NET REVENUE	\$ 14,034	\$ 32,000	\$ (2,910)	\$ 4,971	\$ -	\$ 53,379	\$ (2,716)

The accompanying notes are an integral part of these financial statements.

SUMMER VILLAGE OF HALF MOON BAY
Schedule of Segmented Information
For the Year Ended December 31, 2022

D-1
(Schedule 4)

	General Administration	Recreation & Culture	Protective Services	Transportation Services	Environmental Services	All Other	Total
REVENUE							
Taxation	\$ 23,835	\$ 13,955	\$ 12,004	\$ 22,367	\$ 18,078	\$ 55,086	\$ 145,325
Interest	18,293	-	-	-	-	-	18,293
Government transfers	4,919	-	-	-	-	-	4,919
All other	3,395	-	-	-	-	-	3,395
	<u>50,442</u>	<u>13,955</u>	<u>12,004</u>	<u>22,367</u>	<u>18,078</u>	<u>55,086</u>	<u>171,932</u>
EXPENSES							
Contracted and general services	\$ 19,586	\$ 13,955	\$ 12,004	\$ 22,367	\$ 18,078	\$ 2,883	\$ 88,873
Salaries, wages and benefits	27,889	-	-	-	-	5,247	33,136
Materials, goods, and supplies	2,967	-	-	-	-	-	2,967
	<u>50,442</u>	<u>13,955</u>	<u>12,004</u>	<u>22,367</u>	<u>18,078</u>	<u>8,130</u>	<u>124,976</u>
NET REVENUE, BEFORE AMORTIZATION	-	-	-	-	-	46,956	46,956
Amortization	(10,881)	(31,558)	-	(8,971)	-	-	(51,410)
NET REVENUE	<u>\$ 10,881</u>	<u>\$ 31,558</u>	<u>\$ -</u>	<u>\$ 8,971</u>	<u>\$ -</u>	<u>\$ 46,956</u>	<u>\$ (4,454)</u>

The accompanying notes are an integral part of these financial statements.

1. ACCOUNTING POLICIES

The financial statements of the Summer Village of Half Moon Bay (the "Summer Village") are the representations of management, prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Summer Village are as follows:

(a) Reporting Entity

The financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity (Summer Village). The entity is comprised of the municipal operations and all the organizations that are owned or controlled by the Summer Village and are, therefore, accountable to Summer Village for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education that are not part of the reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties.

(b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. Revenues are accounted for in the period in which the transactions or events occurred that gave rise to the revenues.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers are recognized in the financial statements as revenues in the period that the events giving rise to the transfer occurred, providing the transfers are authorized, the Summer Village has met any eligibility criteria, and reasonable estimates of the amounts can be made.

Expenditures are recognized in the period the goods and services are acquired and a liability is incurred or transfers are due.

(c) Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

The Village has used estimates to determine the useful lives of tangible capital assets.

(continues)

Notes to Financial Statements

Year Ended December 31, 2023

1. ACCOUNTING POLICIES (continued)**(d) Valuation of Financial Assets and Liabilities**

The Summer Village's financial assets and liabilities are measured as follows:

<u>Financial statement component</u>	<u>Measurement</u>
Cash	Cost and amortized cost
Receivables	Lower of cost or net recoverable value
Accounts payable and accrued liabilities	Cost
Deposit liabilities	Cost

(e) Cash and cash equivalents

Cash and cash equivalents include items that are readily convertible to known amounts of cash, are subject to an insignificant risk of change in value, and have a maturity of 90 days or less at acquisition. Cash consists of an operating account at a financial institution.

(f) Asset Retirement Obligations

During 2023, the Summer Village adopted PS 3280 Asset Retirement Obligations which provides guidance on how to account for and report liabilities for retirement of tangible capital assets. There was no impact on the Summer Village's financial statements as a result of this standard being adopted.

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets. Asset retirement activities include all activities relating to an asset retirement obligation including, but not limited to, decommissioning or dismantling, remediation of contamination, post-retirement activities such as monitoring, and constructing other tangible capital assets to perform post-retirement activities.

A liability for asset retirement obligation is recognized when there is a legal obligation to incur retirement costs, the past transaction or event giving rise to the liability as occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

When a liability for asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying value of the related asset and are amortized over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

(g) Over-levy and Under-levy

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

(continues)

1. ACCOUNTING POLICIES (continued)*(h) Tax Revenue*

Property tax revenue is based on market value assessments determined in accordance with the Municipal Government Act. Tax mill rates are established annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal.

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowing. These levies are collectable from property owners for work performed by the Town and are recognized as revenue in the year the tax is levied.

(i) Contaminated Sites

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. A liability for remediation on contaminated sites is recognized, net of any recoveries, when an environmental standard exists, contamination exceeds the environmental standard, the Town is directly responsible for or accepts responsibility for the liability, future economic benefits will be given up, and a reasonable estimate of the liability can be made.

(j) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated Change in Net Financial Assets for the year.

(k) Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

Engineered structures:	
Roadway systems	10 - 25 years
Land improvements	15 years
Buildings	25 years
Machinery & equipment	5 - 10 years

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

Works of art for display are not recorded as tangible capital assets but are disclosed.

(l) New Accounting Standards not yet Adopted

Effective for fiscal years beginning on or after April 1, 2023, PS 3400 Revenue provides guidance on how to account for and report revenue, and specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

Notes to Financial Statements

Year Ended December 31, 2023

2. RECEIVABLES

	2023	2022
Government transfers	\$ 216,439	\$ 420,177
Goods and Services Tax rebate	8,724	6,940
Trade and other	26	-
Taxes and grants in place of taxes	(197)	59
	\$ 224,992	\$ 427,176

3. DEFERRED REVENUE

Deferred revenue consists of government grant funding received which relate to expenditures that will be incurred in future periods.

	2022	Allocations	Expended	2023
Municipal Sustainability Initiative	\$ 420,451	\$ 47,667	\$ (150,226)	\$ 317,892
Canada Community-Building Fund	84,318	9,557	(2,330)	91,545
	\$ 504,769	\$ 57,224	\$ (152,556)	\$ 409,437

4. DUE TO (FROM) OTHER SYLVAN SUMMER VILLAGES

During 2021, the Summer Villages of Jarvis Bay, Norglenwold, Halfmoon Bay, Sunbreaker Cove, and Birchcliff entered into a Co-ownership Agreement ("the Agreement") for the purchase of a new Administration Building. Under the terms of this Agreement each of the five Summer Villages has a 20% interest in the new Administration Building.

In the event that any of the Summer Villages elect to sell either of the buildings, each of the Summer Village will proportionately receive a return of their initial contribution and all remaining proceeds will be divided equally.

	2023	2022
Due to other Sylvan Summer Villages		
Summer Village of Jarvis Bay	\$ 157,522	\$ 157,522
Summer Village of Norglenwold	69,191	69,191
	\$ 226,713	\$ 226,713

Notes to Financial Statements
Year Ended December 31, 2023

5. TANGIBLE CAPITAL ASSETS

	2023 Net Book Value	2022 Net Book Value
Engineered structures		
Roadways	\$ 190,120	\$ 198,782
Buildings	261,949	274,407
Land improvements	334,916	207,651
Land	107,001	107,001
Machinery and equipment	31,265	38,727
Vehicles	4,658	2,782
	\$ 929,909	\$ 829,350

	Cost Beginning of Year	Additions	Disposals	Write-downs	Cost End of Year
Engineered structures					
Roadways	\$ 331,943	\$ -	\$ -	\$ -	\$ 331,943
Buildings	311,438	-	-	-	311,438
Machinery and equipment	122,583	-	-	-	122,583
Land	107,001	-	-	-	107,001
Land improvements	346,885	150,226	-	-	497,111
Vehicles	3,091	2,428	-	-	5,519
	\$ 1,222,941	\$ 152,654	\$ -	\$ -	\$ 1,375,595

	Accumulated Amortization Beginning of Year	Current Amortization	Disposals	Write-downs	Accumulated Amortization End of Year
Engineered structures					
Roadways	\$ 133,161	\$ 8,662	\$ -	\$ -	\$ 141,823
Buildings	37,031	12,458	-	-	49,489
Machinery and equipment	83,856	7,462	-	-	91,318
Land improvements	139,234	22,961	-	-	162,195
Vehicles	309	552	-	-	861
	\$ 393,591	\$ 52,095	\$ -	\$ -	\$ 445,686

Notes to Financial Statements

Year Ended December 31, 2023

6. ACCUMULATED SURPLUS

	2023	2022
Unrestricted surplus	\$ 30,891	\$ 35,510
Restricted surplus		
Capital reserves (Note 7)	576,134	546,460
Operating reserves (Note 7)	266,825	244,929
Equity in tangible capital assets (Schedule 1)	703,196	602,637
	\$ 1,577,046	\$ 1,429,536

7. RESTRICTED SURPLUS

	2023	2022
Operating Reserves		
General	\$ 241,825	\$ 214,429
Tax rate stabilization	25,000	25,000
Infrastructure	-	5,500
	\$ 266,825	\$ 244,929
Capital Reserves		
Water and sewer	\$ 502,846	\$ 481,846
Roads, streets, walks, lighting	68,590	60,488
Fleet replacement	3,710	3,138
Environmental	988	988
	\$ 576,134	\$ 546,460

8. CONTINGENCIES

- a) The Summer Village is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of membership, the Summer Village could become liable for its proportionate shares of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.
- b) The Summer Village is a member of the Sylvan Lake Regional Wastewater Commission. Under the terms of this membership, the Summer Village is liable for its proportionate share of any losses incurred by the Commission. Any liability would be accounted for in the year the losses are determined.

9. CONTRACTUAL OBLIGATIONS

- a) The Summer Village has entered into an agreement for assessment services for five years from April 2020 to March 2025. The cost of assessment services will be \$2,800 for each of the five years respectively.
- b) The Summer Village has entered into an agreement for fire protection services for three years from 2020 to 2023. The cost of assessment services will be \$6,300 for each of the three years respectively.

Notes to Financial Statements

Year Ended December 31, 2023

10. DEBT LIMITS

Section 276(2) of the *Municipal Government Act* requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Summer Village be disclosed as follows:

	2023	2022
Total debt limit	\$ 303,152	\$ 257,898
Total debt	-	-
Total debt limit remaining	\$ 303,152	\$ 257,898
Service on debt limit	\$ 50,525	\$ 42,983
Service on debt	-	-
Total service on debt limit remaining	\$ 50,525	\$ 42,983

The debt limit is calculated at 1.5 times revenue of the Summer Village (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limits requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be a financial risk if further debt is acquired. The calculation taken alone does not represent the stability of the Summer Village. Rather, the financial statements must be interpreted as a whole.

11. FINANCIAL INSTRUMENTS

The Summer Village's financial instruments consist of cash, receivables, and accounts payable and accrued liabilities. It is management's opinion that the Summer Village is not exposed to significant interest, currency or credit risk arising from these financial instruments. Unless otherwise noted, the fair values of these financial instruments approximate their carrying values.

The Summer Village is exposed to credit risk with respect to receivables. Credit risk arises from the possibility that customers may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of customers minimizes the Summer Village's credit risk.

12. SEGMENTED INFORMATION

The Summer Village provides a range of services to its citizens. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Notes to Financial Statements

Year Ended December 31, 2023

13. BUDGET FIGURES

The 2023 budget data presented in these financial statements is based on the operating and capital budgets approved by Council on November 2, 2022. The chart below reconciles the approved financial plan to the figures reported in these financial statements.

Budget figures are presented for information purposes only and are unaudited.

	2023 Budget	2023 Actual
Annual surplus	\$ 261,561	\$ 147,510
Purchase of tangible capital assets	(266,372)	(152,654)
Transfer (to) from reserves	4,811	(12,710)
	<u>\$ -</u>	<u>\$ (17,854)</u>

14. SALARIES AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for Summer Village officials, the Summer Village Chief Administrator Officer and designated officers are required by Alberta Regulation 313/2000 is as follows:

	Salary (1)	Benefits (2)	2023	2022
Mayor Johnston	\$ 1,920	\$ 80	\$ 2,000	\$ 1,623
Councillors				
Pashak	1,500	8	1,508	1,947
Remington	1,200	19	1,219	700
	<u>\$ 4,620</u>	<u>\$ 107</u>	<u>\$ 4,727</u>	<u>\$ 4,270</u>
Chief Administrative Officer:				
Evans	\$ 6,017	\$ 520	\$ 6,537	\$ 6,154
Designated Officer (Assessor)	<u>\$ 3,200</u>	<u>\$ -</u>	<u>\$ 3,200</u>	<u>\$ 3,000</u>

(1) Salary includes regular base pay, bonuses, overtime lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including Canada pension plan, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships and tuition.

(3) Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

15. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by Council and management.

Summer Village of Half Moon Bay**Administration and Finance****April 12, 2024****Information Item****Agenda Item: *Accounts Payable Update*****Background:**

Total payables processed and presented to Council \$ 8,204.98

The following list identifies any payments over \$3,000 and monthly costs:

- | | |
|----------------------------------|-------------|
| 1. Summer Village of Norglenwold | \$ 5,152.83 |
| a. Jan 2024 Muni Specific Costs | |
| b. Jan 2024 Shared Costs | |

Council Expense Claims Report:**January Expense**

- | | |
|--------------------|-----|
| ▪ Jon Johnston | \$0 |
| ▪ Andrea Remington | \$0 |
| ▪ Mike Pashak | \$0 |

Administrative Recommendations:

Council to accept as information.

Authorities:

MGA 207 (c): The chief administrative officer advised and informs the council on the operations and affairs of the municipality.

Date Printed
2024-02-29 9:02 AM

Summer Village of Half Moon Bay
List of Accounts for Approval
Batch: 2024-00016 to 2024-00019

Page 1

Bank Code - NewAcct - New Main Bank Code

COMPUTER CHEQUE

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
185 59489	2024-02-29	Empringham Disposal Corp 243-000-200 - Contracted Serv	Jan's 67 Bi Weekly Collecti	180.90	
		312-000-260 - GST Paid Refund	GST Tax Code	9.05	189.95
186 RIVER-24	2024-02-29	Red Deer River Watershed Allia 243-102-150 - Red Deer River V	2024 Contributions Per Bud	24.00	24.00
187 IVC127205	2024-02-29	Town of Sylvan Lake 223-000-200 - Contracted Fire S	Fire Dispatch Fees	88.20	88.20
188 IVC061755	2024-02-29	Town of Blackfalds 223-000-201 - Emergency Mana	2024 LREMP Member Cont	2,750.00	2,750.00
Total Computer Cheque:					3,052.15

EFT

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
62 2024-00015	2024-01-31	SV NGW 212-400-232 - Assessment Fees	RARB MEM Fee-City of RD	400.00	
		226-000-200 - Enforcement	Municipal Meeting CPO-Tir	1.95	
		226-000-200 - Enforcement	CPO-Blue Line Fitness Test	7.19	
		226-000-200 - Enforcement	Intercon Messaging	2.01	
		226-000-200 - Enforcement	CPO Training Uniform-ATB	35.05	
		226-000-200 - Enforcement	Washer Fluid for Bylaw Veh	0.43	
		226-000-200 - Enforcement	Towing of Bylaw Truck-City	5.75	
		226-000-200 - Enforcement	CPO Training Deposit-Lac L	57.48	
		212-400-220 - Election Expense	The B Nest-Flower for Jon J	141.95	651.81
2024-00019		212-100-110 - Salaries	SALARIES	2,617.00	
		212-100-130 - Training	TRAINING	317.44	
		212-100-140 - Benefits	BENEFITS	126.15	
		212-100-210 - Travel & Subsis	Travel & Subsistence	79.28	
		212-100-211 - WCB	WCB	50.25	
		212-100-266 - PW Fleet	PW Fleet	14.63	
		212-200-215 - Postage/Freight/C	Postage/FreightCourier	10.46	
		212-200-500 - Printing Costs	Printing Costs	0.00	
		212-200-510 - Office Supplies	Office Supplies	71.12	
		212-300-217 - Phone/Fax/Intern	Phone/Fax/Internet	29.55	
		212-300-540 - Utilities	Utilities	89.04	
		212-300-250 - Facility Improvem	Facility Improvements	131.96	
		212-300-255 - Facility Maintena	Facility Maintenance	100.30	
		212-300-263 - Condominium Co	Condominium Costs	0.00	
		212-300-240 - Computer Softwa	Computer Software/Mtn	785.89	
		212-300-242 - IT Equipment	IT Equipment	59.95	
		212-300-265 - Equipment Mainte	Equipment Maintenance	8.82	
		212-300-270 - Equipment Renta	Equipment Rental	5.75	
		212-300-510 - Other Contingenc	Administrative Contingenc	3.43	
		212-300-530 - Building Insuranc	Building Insurance	0.00	4,501.02
Payment Total:					5,152.83
Total EFT:					5,152.83

Date Printed
2024-02-29 9:02 AM

Summer Village of Half Moon Bay
List of Accounts for Approval
Batch: 2024-00016 to 2024-00019

Page 2

Total NewAcct: 8,204.98

Certified Correct This February 29, 2024

Mayor

Administrator

Summer Village of Half Moon Bay

March 12, 2024

Public Works

Information Item

Agenda Item: *Half Moon Bay Public Works Update*

Background:

The following will provide Council with some road report information and follow up items from previous Council.

Capital Projects:

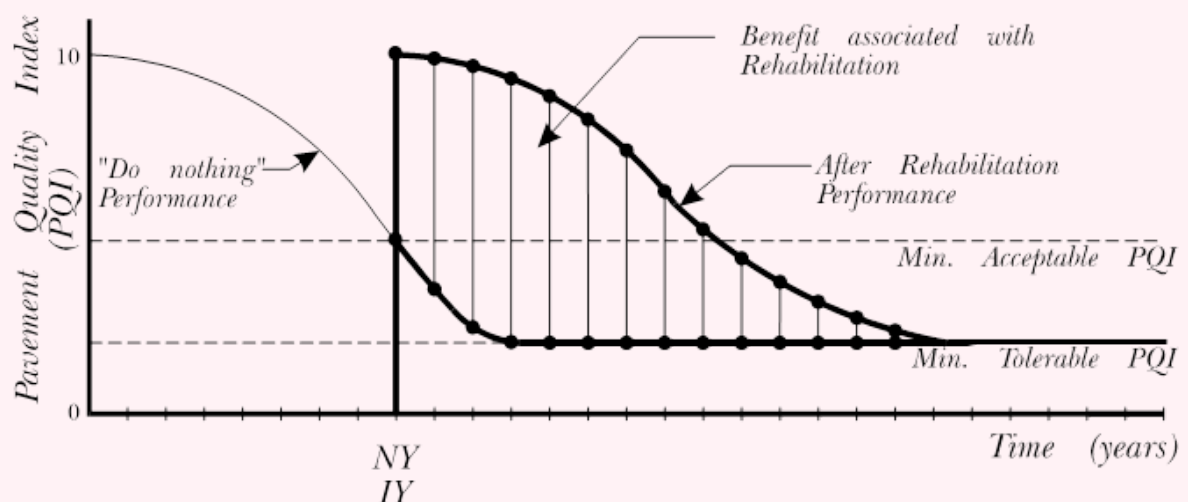
- 2024-2033 10 Year Road Capital Plan: see attached Capital Plan. 5 Options presented for Council consideration.
- Current PQI = 55 (entire road network)
 1. Achieve PQI of 45 = Total ten-year costs \$95,427
 2. Achieve PQI of 50 = Total ten-year costs \$148,737
 3. Maintain current PQI of 55 = Total ten-year costs \$228,314
 4. Achieve PQI of 60 = Total ten-year costs \$273,436
 5. Maintain current PQI of 55 for next 20 years = In this scenario the minimum acceptable PQI of 45 and 50 for local and collector roads. Total 20-year costs = \$421,990

2024 Costs Summary	Level of Service
\$0	Achieve PQI of 45
\$0	Achieve PQI 50
\$17,543	Maintain PQI 55
\$79,135	Achieve PQI 60
\$17,543	Achieve PQI 55 over 20 years

2024-2033 Capital Plan Considerations:

- **Option 1 (Achieve PQI = 45)** – The challenge with allowing the network average PQI to drop to 45 means that no spending occurs until the network average reaches 45. Based on the models, this does not occur until 2032. At that point, one section is selected for rehab in 2023. Once after this project is completed, the PQI gets bumped up to 51 and stays above 45 for the rest of the analysis period.

- **Option 2 (achieve PQI = 50)** - Spend an average of \$14,873.70 over ten years to achieve PQI of 50 (Fair). This option recommends 2/3 (67%) of projects complete mill & overlay rehab. No Capital work until 2027.
- **Option 3 (maintain PQI = 55)** - Spend an average of \$22,831.40 over ten years to maintain current PQI of 55 (Fair condition). This option recommends 4/8 (50%) of projects to complete mill & overlay rehab. Capital work in 2024.
- **Option 4 (achieve PQI = 60)** - Spend an average of \$27,343.6 over ten years to achieve PQI of 60 (Good). Recommended 5 /14 (36%) of projects complete mill & overlay rehab. Capital Work in 2024.
- **Option 5 (maintain current PQI 55 for next 20 years)** – Spend an average of \$21,099.5 over 20-year time frame.
- **Warbler Close** – The maintain PQI = 50 is a network average score. Some sections will be above and some below this target. Other sections, with a higher cost effectiveness were selected over this road.
- Cost effectiveness means that the cost of doing work vs. benefit of work. Higher cost effectiveness means higher priority and greater cost savings for dollars spent. The cost-effectiveness is also an important factor for tight budgets in determining the priority of individual projects.
- The optimal rehabilitation strategy is determined using life cycle economic analysis techniques, which involves an assessment of both the effectiveness of each strategy (area between the after-rehabilitation performance curve and the do-nothing performance curve) and an estimate of the capital cost to implement the strategy (refer to the sample figure below). The ratio of effectiveness to cost produces a cost-effectiveness (CE) number (or more accurately a net benefit/cost number), which allows rehabilitation strategies to be compared to each other on a relative basis.



In general, there is no developed list or specification of what smaller municipalities do to maintain or upgrade the road system in Alberta. Developing specific levels of service should be done based on each requirement or decisions of the municipality.

In general, from the Stantec report;

- Roads that are poor condition (40 PQI or less) – road reconstruction (expensive)
- Roads that are Fair condition (40-60 range) – receive overlays (less expensive)
- Roads that in Good condition (60 or above) – pavement preservation (least expensive)

Operating Activities & Follow-up Items:

- Snow Plowing & Ice Control - Sanding occurred during week of Feb 26 - March 1, 2024, and March 4, 2024. No public complaints or concerns were received.

Administrative Recommendations:

That Council provide direction on 10 Year Road Capital Plan level of Service

Authorities:

MGA 207(c) “advises and informs the council on the operation and affairs of the municipality”.

Half Moon Bay - 10 Year Road Capital Plan Achieve PQI = 45													
Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT	COST EFFECTIVENESS
Half Moon Bay Dr - 0.462 km road ID # 190545							\$95,427				53	mill & overlay	2.03
TOTAL TEN YEAR COSTS (2024-2033)	\$95,427												

Half Moon Bay - 10 Year Road Capital Plan Costs to Achieve PQI = 50													
Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT	COST EFFECTIVENESS
Lakeview Rd. - 0.381 km road ID # 190537				\$53,086							51	mill & overlay	1.25
Half Moon Bay Dr - 0.462 km road ID # 190545							\$95,427				53	mill & overlay	2.03
Lakeview Rd. - 0.381 km road ID # 190537							\$224				51	crack filling	16.06
TOTAL COSTS	\$0	\$0	\$0	\$53,086	\$0	\$0	\$95,651	\$0	\$0	\$0			
TOTAL TEN YEAR COSTS (2024-2033)	\$148,737												

Half Moon Bay - 10 Year Road Capital Plan Costs to Maintain Current PQI = 55													
Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT	COST EFFECTIVENESS
Lakeview Rd. - 0.131 km road ID # 190535	\$17,543										47	mill & overlay	1.27
Warbler Close - 0.226 km road ID # 190533		\$61,592									50	mill & overlay	0.63
Lakeview Rd. - 0.131 km road ID # 190535				\$100							47	crack filling	16.65
Lakeview Rd. - 0.381 km road ID # 190537				\$53,086							51	mill & overlay	1.25
HMB Dr - 0.462 km road ID # 190545							\$95,427				53	mill & overlay	2.03
Lakeview Rd. - 0.131 km road ID # 190535							\$77				47	crack filling	14.65
Lakeview Rd. - 0.381 km road ID # 190537							\$224				51	crack filling	16.06
Warbler Close - 0.226 km road ID # 190533							\$265				50	crack filling	6.96
TOTAL COSTS	\$17,543	\$61,592	\$0	\$53,186	\$0	\$0	\$95,993	\$0	\$0	\$0			
TOTAL TEN YEAR COSTS (2024-2033)	\$228,314												

Half Moon Bay - 10 Year Road Capital Plan Achieve PQI = 60													
Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT	COST EFFECTIVENESS
Lakeview Rd. - 0.131 km road ID # 190535	\$17,543										47	mill & overlay	1.27
Warbler Close - 0.226 km road ID # 190533	\$61,592										50	mill & overlay	0.63
Lakeview Rd. - 0.131 km road ID # 190535		\$72									47	crack filling	16.65
Lakeview Rd. - 0.381 km road ID # 190537		\$53,086									51	mill & overlay	1.25
Warbler Close - 0.226 km road ID # 190533		\$250									50	crack filling	8.3
Hummingbird Lane - 0.305 km road ID # 190539				\$44,173							57	mill & overlay	1.24
Lakeview Rd. - 0.131 km road ID # 190535				\$74							47	crack filling	17.1
Lakeview Rd. - 0.381 km road ID # 190537				\$215							51	crack filling	16.42
Warbler Close - 0.226 km road ID # 190533				\$254							50	crack filling	8.59
Half Moon Bay Dr - 0.462 km road ID # 190545							\$95,427				53	mill & overlay	2.03
Hummingbird Lane - 0.305 km road ID # 190539							\$180				57	crack filling	16.09

Half Moon Bay - 10 Year Road Capital Plan Achieve PQI = 60 (Cont'd)													
Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT	COST EFFECTIVENESS
Lakeview Rd. - 0.131 km road ID # 190535							\$80				47	crack filling	16.58
Lakeview Rd. - 0.381 km road ID # 190537							\$225				51	crack filling	15.73
Warbler Close - 0.226 km road ID # 190533							\$265				50	crack filling	8.31
TOTAL COSTS	\$79,135	\$53,408	\$0	\$44,716	\$0	\$0	\$96,177	\$0	\$0	\$0			
TOTAL TEN YEAR COSTS (2024-2033)	\$273,436												

HALF MOON BAY - 10 Year Road Capital Plan																								
Costs to Achieve PQI - 55 over 20 years																								
Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	EXISTING PQI	RECOMMENDED TREATMENT	COST EFFECTIVENESS	
Lakeview Rd. - 0.131km road ID # 190535	\$17,543																					47	mill & overlay	1.27
Warbler Close - 0.226 km road ID # 190533		\$61,592																				50	mill & overlay	0.63
Lakeview Rd. - 0.131km road ID # 190535				\$100																		47	crack filling	16.65
Lakeview Rd. - 0.381km road ID # 190537				\$53,086																		51	mill & overlay	1.25
Warbler Close - 0.226 km road ID # 190533							\$61,592															50	mill & overlay	0.63
Lakeview Rd. - 0.131km road ID # 190535							\$77															47	crack filling	14.65
Lakeview Rd. - 0.381km road ID # 190537							\$224															51	crack filling	16.06
HMB Dr - 0.462 km road ID # 190545							\$95,427															53	mill & overlay	2.03
Lakeview Rd. - 0.381km road ID # 190537																						51	crack filling	16.06
Aspen Place - 0.303 km road ID # 190540											\$410											54	crack filling	23.762
HMB Dr - 0.462 km road ID # 190545				\$9,668										\$435								53	crack filling	19.253
Aspen Place - 0.303 km road ID # 190540																		\$910				54	crack filling	21.595
Lakeview RD - 0.467 km road ID # 191541																		\$120,047				59	mill & overlay	1.95
Lakeview RD - 0.400 km road ID # 191543																		\$408				57	crack filling	19.509
HMB Dr - 0.462 km road ID # 190545																		\$471				53	crack filling	16.926
TOTAL COSTS	\$17,543	\$61,592	\$0	\$62,854	\$0	\$0	\$157,320	\$0	\$0	\$0	\$410	\$0	\$0	\$435	\$0	\$0	\$0	\$121,836	\$0	\$0				
TOTAL 20 YEAR COSTS (2024-2033)	\$421,990																							

HALF MOON BAY ROAD CONDITION OVERVIEW



PQI Score	Condition Category
PQI > 80	Very Good
60 < PQI ≤ 80	Good
40 < PQI ≤ 60	Fair
20 < PQI ≤ 40	Poor
PQI ≤ 20	Very Poor

Summer Village of Half Moon Bay

March 12, 2024

Planning and Development

Information Item

Agenda Item: *Development Update*

Background:

Development Permit Update:

Currently there are 80 development permits issued in the Summer Villages (21 in Birchcliff, 5 in Half Moon Bay, 19 in Jarvis Bay, 15 in Norglenwold, and 20 in Sunbreaker Cove).

The following is the list in Half Moon Bay:

- | | |
|------------------------|-------------------------|
| 1. 6 Hummingbird Lane | Guest House |
| 2. 22 Hummingbird Lane | Dwelling |
| 3. 10 Hummingbird Lane | Dwelling |
| 4. 22 Hummingbird Lane | Garage with Guest House |
| 5. 10 Hummingbird Lane | Garage with Guest House |

Administrative Recommendations:

Council to accept as information.

Authorities:

Land Use Bylaw #123/13.

Summer Village of Half Moon Bay

March 12, 2024

Information

Agenda Item: *CAO Report*

Background:

- CAO attended the Emerging Trends in Municipal Law conference hosted by Brownlee Law in Calgary. Sessions included topics such as teamwork between CAOs and Councils discussing the decreasing tenure of CAOs, Municipal Utility Bylaws, Just Cause and harassment free workplaces, MGA section 530 and 532 municipal defenses under the MGA dealing with systems of maintenance, and an informative bear pit session where lawyers answered questions from attendees. Overall, it was a very informative conference.
- CAO attended ICS training in Stettler on Feb 26-28. This satisfies the legislated requirement that the municipality's Direct of Emergency Management must have at minimum ICS 300 training.
- CAP met with Alberta Environment and Parks to discuss what type of provincial approval (if any) Half Moon Bay may need for our community docks. They are discussing options and will get back to use with an answer soon.
- Administration met with Alberta Emergency Management on February 20th to complete our annual Community Emergency Management Program (CEMP) review.
- Administration has reached out to Red Deer County to request approval for us to enforce parking along RR21.
- Attached is the pickleball court line painting plan for review from Tomko and Lakeview Contracting.

Options for Consideration:

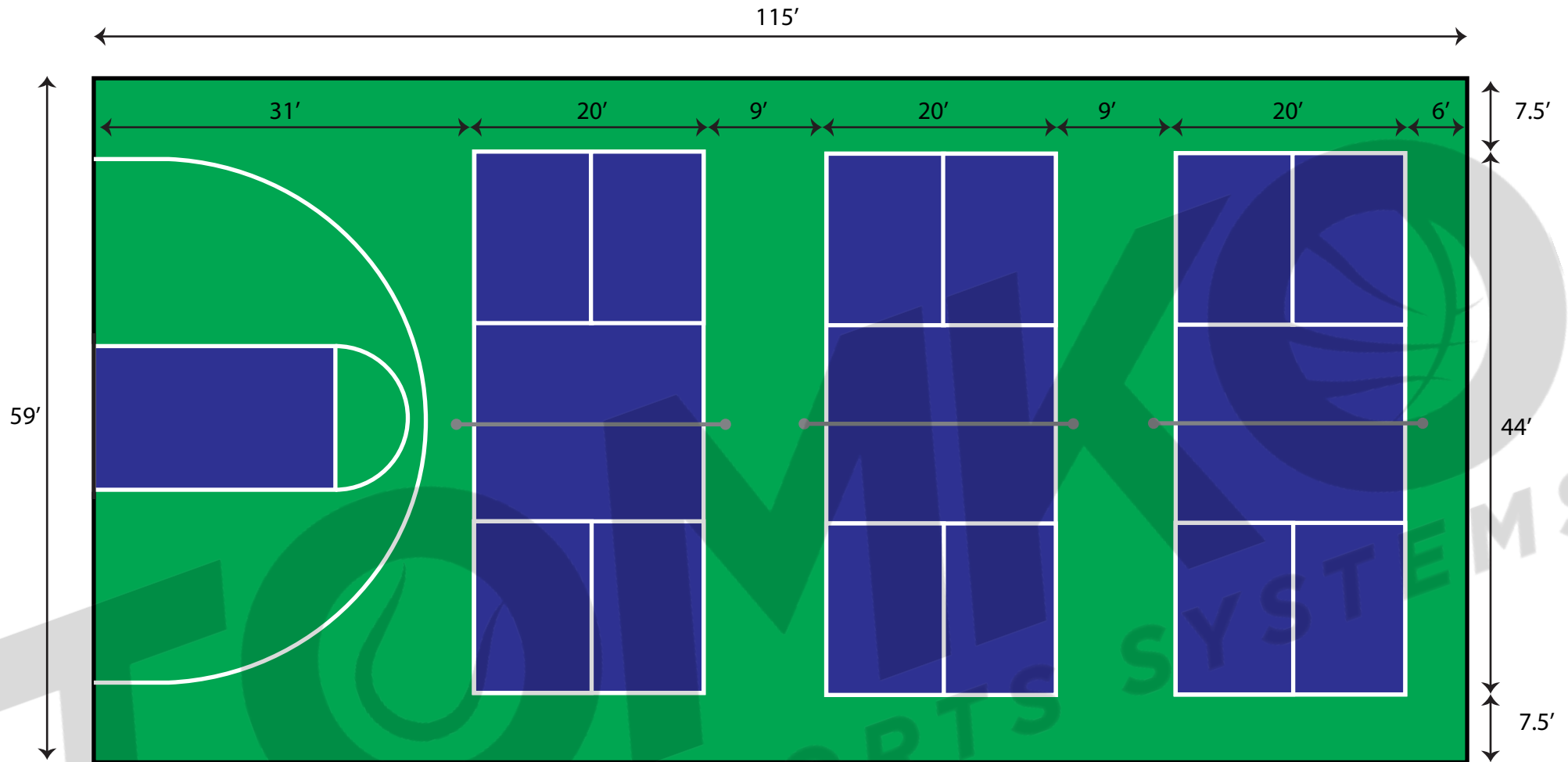
Council to discuss and accept as information.

Administrative Recommendations:

Council accept as information.

Authorities:

MGA 207 (c) "advises and informs the council on the operation and affairs of the municipality".



Disclaimer: The following diagram is a conceptual draft and not to scale. Due to individual computer monitor limitations, colors seen here may not accurately reflect the selected color.



6C-624 BEAVER DAM ROAD N.E.
CALGARY, ALBERTA T2K 4W6
(403)-291-4267

Lake View
Contracting -
Half Moon Bay

Summer Village of Half Moon Bay

March 12, 2023

Council and Legislation

Request for Decision

Agenda Item: *Traffic Bylaw*

Background:

Administration is bringing back the Traffic Bylaw #176-23 that was tabled at the February 13, 2024, Council meeting for further consideration. The suggested amendments made by Councillor Pashak are also noted for Council's consideration. Councillor Pashak added some language to the Parking and OHV sections and to the penalties section, Norglenwold and Sunbreaker Cove OHV sections italicized in red font, and suggested amendments for HMB are italicized in blue font.

Options for Consideration:

- 1) That Council table for further consideration.
- 2) That Council give 1st, 2nd and 3rd reading to the Traffic Bylaw #176-23.

Administrative Recommendations:

- 1) That Council give 1st reading to the Traffic Bylaw #176-23.
- 2) That Council give 2nd reading to the Traffic Bylaw #176-23.
- 3) That Council by unanimous consent give 3rd reading to the Traffic Bylaw #176-23 at this meeting.
- 4) That Council give 3rd and final reading to the Traffic Bylaw #176-23.

Authorities:

Municipal Government Act, Section 7

A Municipal Council may pass Bylaws for municipal purposes regarding transport and transportation systems of all roads within the municipality.

SUMMER VILLAGE OF HALF MOON BAY TRAFFIC BYLAW BY-LAW #176-23

A Bylaw of the Summer Village of Half Moon Bay in the Province of Alberta for the regulation and control of motor vehicle and pedestrian traffic within the boundaries of the Summer Village.

WHEREAS by authority of the Municipal Government Act, Chapter M-26, R.S.A. 2000, and amendments thereto, the Council of the Summer Village of Half Moon Bay may pass a bylaw for the health, safety, and welfare of people and protection of property in, on, or near public lands;

AND WHEREAS the Council of the Summer Village of Half Moon Bay deems it necessary and in the public interest to pass a bylaw to regulate and enforce all manner of traffic within the Summer Village, including penalties;

NOW THEREFORE the Council of the Summer Village of Half Moon Bay, in the Province of Alberta, duly assembled, hereby enacts as follows:

This Bylaw may be referred to as the *Traffic Bylaw*.

SECTION 1.0 – DEFINITIONS

- 1.1 “**Act**” means the Traffic Safety Act, R.S.A. 2000, Chapter T-6 as amended or repealed and replaced from time to time;
- 1.2 “**Bicycle**” means a mechanical device propelled by muscular power on which a person may ride;
- 1.3 “**Bus**” means a motor vehicle that is designed for carrying eleven (11) or more persons, including the driver;
- 1.4 “**CAO**” means the Chief Administrative Officer, or his/her designate, that is appointed by Council;
- 1.5 “**Crosswalk**” means any part of a roadway at an intersection or elsewhere distinctly indicated for pedestrian crossing by signs or by any other marking on the road surface;
- 1.6 “**Council**” means the elected municipal Council of the Summer Village of Half Moon Bay;
- 1.7 “**Ditch**” means any area that is designed or artificially shaped for water drainage;
- 1.8 “**Emergency Vehicle**” means a motor vehicle used:
 - a) used for police/peace officer duty;
 - b) by a fire department;
 - c) as an ambulance; and
 - d) for purposes relating to maintenance of a public utility;

- 1.9 **“Gross Weight”** means:
- a) in respect of a single axle of a vehicle, the total weight that a single axle transmits to a roadway;
 - b) in respect of an axle group of a vehicle, the sum of the weights transmitted to a roadway by all of the axles within the axle group;
 - c) in respect of a tire of a vehicle, the total weight that the tire transmits to a roadway; and
 - d) in respect of a vehicle, the total weight of a vehicle or combination of vehicles calculated as the sum of the weights transmitted to a roadway through each of the axles;
- 1.10 **“Heavy Vehicle”** means any vehicle with the exception of recreational vehicles, with or without a load, exceeding any of the following criteria:
- a) two (2) axles;
 - b) six (6) meters in length;
 - c) a gross weight of 4500 kilograms;
- 1.11 **“Motor Vehicle”** means any vehicle propelled by any power other than muscular power;
- 1.12 **“Municipal Land”** means any property owned by the Summer Village including but not limited to:
- a) ditches;
 - b) parks;
 - c) green spaces; and
 - d) municipal reserve property;
- 1.13 **“Obstruction”** means an obstacle or event which interferes with, or prevents the vision, passage, or use of any public property by vehicles or pedestrians;
- 1.14 **“Off-Highway Vehicle”** means any motor vehicle that is designed for cross-country travel on natural terrain including but is not limited to land, water, snow, ice, marsh, or swamp land;
- 1.15 **“Operator”** means a person who drives or operates a vehicle as the owner thereof or as an agent, employee, or servant of the owner;
- 1.16 **“Peace Officer”** means a person who is:
- a) a Royal Canadian Mounted Police Officer;
 - b) a Community Peace Officer;
 - c) a Bylaw Enforcement Officer; and
 - d) any other person appointed by Council to enforce the provisions of this Bylaw;
- 1.17 **“Pedestrian”** means a person on foot, in a wheelchair or using rollerblades, skateboards, or non-motorized scooters;
- 1.18 **“Person”** means any individual, business, partnership, firm, corporation, occupant of a residence, or owner of a vehicle;
- 1.19 **“Provincial Offences Procedure Act”** means the Provincial Offences Procedure Act, c P-34, R.S.A. 2000, as amended or repealed and replaced from time to time;

- 1.20 **“Recreational Vehicle”** means any vehicle designed for travel with temporary living accommodation for holidays or camping purposes;
- 1.21 **“Road Ban”** means the gross axle weight allowance permissible on public roadways within the boundaries of the Summer Village;
- 1.22 **“Roadway”** means any thoroughfare, street, road, trail, avenue, driveway, lane or any other place or part of them, whether publicly or privately owned, that the public is ordinarily entitled or permitted to use for the passage of vehicles;
- 1.23 **“Special Event”** means any public or private event, gathering, celebration, festival, competition, contest or similar type of activity that takes place in whole or in part on a public roadway which may involve pedestrians, bicycles, or vehicles where traffic flow could be obstructed;
- 1.24 **“Speed Limit”** means the maximum allowable speed a motor vehicle is able to travel within the boundaries of the Summer Village indicated by a traffic control device or as specified in Section 2.3 of this Bylaw;
- 1.25 **“Summer Village”** means the municipal corporation of the Summer Village of Half Moon Bay, the territory contained within the corporate limits, its administration, and staff;
- 1.26 **“Traffic Control Device”** means any sign, signal, marking, or device placed, marked or erected under the authority of the Summer Village and this Bylaw for the purpose of regulating, warning, or guiding traffic;
- 1.27 **“Trailer”** means a vehicle without motive power that is designed to transport property and is meant to be towed by another vehicle;
- 1.28 **“Vehicle”** means a mechanical device in, on or by which a person or property may be transported either under its own propulsion or drawn on a roadway and can include a combination of thereof;
- 1.29 **“Violation Ticket”** means a ticket issued pursuant to Part 2 of the Provincial Offences Procedure Act;

Section 2.0 – General

- 2.1 Any schedules attached to this Bylaw, will form a part of this Bylaw.
- 2.2 Nothing in this Bylaw will operate to relieve any person from complying with any Provincial or Federal regulations, or other Summer Village Bylaws.
- 2.3 The maximum allowable speed limit in the Summer Village of Half Moon Bay shall be 30km/h unless otherwise specified by a traffic control device.
- 2.4 Nothing in this Bylaw prohibits any emergency vehicle as well as vehicles engaged in roadway maintenance and inspection, or Summer Village staff from being parked on the roadways in the performance of their duties.

Section 3.0 – Traffic Control Devices

- 3.1 All “no parking” zones shall be indicated by traffic control devices installed by the Summer Village.
- 3.2 The Summer Village shall have appropriate traffic control devices installed and maintained to regulate traffic and speed limits.
- 3.3 The location, style, and placement of all traffic control devices shall be determined in accordance with standards derived from the Transportation Association of Canada.
- 3.4 No person shall contravene any traffic control device within the Summer Village under authority of this Bylaw.
- 3.5 No person shall be permitted to remove or tamper with any traffic control device that is installed or placed within the boundaries of the Summer Village.

Section 4.0 – Summer Village Parking

- 4.1 No operator of:
 - a) a heavy vehicle;
 - b) any type of construction machinery or heavy equipment;
 - c) a bus;
 - d) a recreational vehicle; or
 - e) a trailer;shall park or be permitted to be parked on any public roadway or municipal land within the boundaries of the Summer Village.
- 4.2 No person shall park a vehicle in a “no parking” zone unless authorized by the Summer Village for a special event.
- 4.3 *No* Parking on a public roadway, *ditch, right of way, or boulevard* shall be permitted *unless* when standing in obedience to a peace officer.
- 4.4 A vehicle left parked in the same location on a public roadway or municipal land in excess of 72 hours shall be deemed to have been abandoned for the purposes of this Bylaw. A peace officer may cause the vehicle to be removed and impounded at the operator’s expense. In lieu of, or addition to, the removal and impounding of the abandoned vehicle, a peace officer may elect to issue a violation ticket to the operator of the vehicle.

Section 5.0 – Off-Highway Vehicles

- 5.1 A peace officer, Summer Village staff, or agent of the Summer Village may operate an off-highway vehicle on public roadways or municipal lands where such operation is required in performance of their duties.
- 5.2 *No person shall operate an off-highway vehicle between the hours of 22:00 of any day until 07:00 the next day succeeding.*
- 5.3 *A person may operate an off-highway vehicle on a public roadway within the Summer Village for the purpose of access and egress to Community Beach Shelters and their residence as long as the person obeys all provisions in this Bylaw.*

- 5.4 When a person operates an Off-Highway Vehicle within the Summer Village municipal reserves they shall only be permitted to travel along designated primary pathways.
- 5.5 The use of any motorized vehicle or Off-Highway Vehicle on the Summer Village of Half Moon Bay municipal reserve shoreline adjacent to the lake is STRICTLY PROHIBITED between April 1st and October 31st in any year;
- Exceptions;
- The use of an Off-Highway Vehicle is permitted to bring a boat lift or dock to the water's edge but is STRICTLY PROHIBITED from entering the lake; and
 - HMB approved shoreline and beach maintenance activities.
- 5.6 No person shall operate an off-highway vehicle in any area marked by a offhighway vehicle prohibited sign.
- 5.7 Off-highway vehicles are permitted to operate on all public roadways with a maximum speed limit of 20kmh.
- 5.8 No person shall operate or ride as a passenger of an off-highway vehicle without wearing head protection in the form of a helmet.
- 5.9 All off-highway vehicles operated on public property must:
- a) have a certificate of registration issued under the Traffic Safety Act;
 - b) display a license plate issued under the Traffic Safety Act; and
 - c) be insured as defined under the Traffic Safety Act

Other language to consider adding to this section of the Bylaw:

- No person shall operate an Off-Highway Vehicle equipped with an exhaust muffler that produces excessive noise/flame/sparks;
- Operators of all vehicles and off-highway vehicles shall be responsible for all damage incurred by the operation of their vehicles in any municipal reserve or municipally owned public area including pathways, trails, ditches, and boulevards.
- The Summer Village of Half Moon Bay assumes no liability for any equipment, or its use by the Owner or the Public.
- Council may, by resolution, grant permission for the operation of Off-Highway Vehicles in any designated area within the Summer Village of Half Moon Bay for a designated time or event at their discretion.
- During times of high to extreme fire hazard or weather conditions as defined by Alberta Environmental Protection Land and Forest Services, all use of Off-Highway Vehicles may be banned within the corporate limits of the Summer Village of Half Moon Bay.

Section 6.0 – Restrictions

- 6.1 No vehicle shall be permitted to operate engine retarder brakes within the boundaries of the Summer Village.
- 6.2 No operator shall exceed the vehicle weight restrictions, commonly referred to as the "Road Ban", established by the Summer Village on all public roadways within the Summer Village of Half Moon Bay as outlined in

Schedule "B" of this Bylaw.

- 6.3 No person shall place, pile, or store any snow, ice, gravel, dirt, or other obstruction on any public roadway or municipal land.
- 6.4 Any person placing or causing to be placed any snow, ice, gravel, dirt, or other obstruction on all public roadways and municipal lands shall remove or cause the removal thereof in any event no later than 24 hours after notification to do so by a peace officer or the CAO or his/her designate. After 24 hours, a peace officer may issue a violation ticket or elect to have the Summer Village remove the obstruction and perform all necessary repairs. The Summer Village's expenses required to remediate the issue may be charged to the property tax of the land subject to the order under Section 553 of the Municipal Government Act.
- 6.5 No person shall operate a vehicle having spikes, metal tracks, chains, lugs, corks, grousers, skids, or bands that connects to their vehicle that will make contact on any public roadway. This prohibition does not apply to studded winter tires.
- 6.6 No person shall leave a vehicle unattended on a public roadway while it is supported by a jack or similar device.

Section 7.0 – Violations & Penalties

- 7.1 Any Peace Officer, in that Officer's sole discretion, is hereby authorized and empowered to issue a violation ticket to any person whom the Peace Officer has reasonable and probable grounds to believe has contravened or failed to comply with any provision of this Bylaw. In this Bylaw, Peace Officer shall have the same definition as contained in the Provincial Offences Procedure Act and amendments thereto.
- 7.2 Any person who contravenes or fails to comply with any provision of this Bylaw is guilty of an offence and is liable to a fine, as outlined in Schedule "A" of this Bylaw.
- 7.3 Service of such violation ticket shall be sufficient if it is:
- a) personally served;
 - b) mailed to the address of the registered owner of the vehicle;
 - c) attached to the vehicle in respect of which an offence is alleged to have been committed; or
 - d) mailed to the address of the registered owner of the property in respect of which an offence is alleged to have been committed.
- 7.4 Upon production of a violation ticket issued, pursuant to this Bylaw, within fourteen (14) consecutive days from the date of issue, together with the payment, to the Summer Village of the penalties as provided in Schedule A of this Bylaw, the person to whom the violation ticket was issued shall not be

liable for prosecution for the contravention in respect of which the violation was issued.

AND THAT this Bylaw shall repeal Bylaw No. 114-11 and shall take full force and come into effect from and after the date of 3rd Reading thereof.

INTRODUCED AND GIVEN FIRST READING this 12th day of March 2024.

GIVEN second reading this 12th day of March 2024.

UPON UNANIMOUS CONSENT, GIVEN THIRD AND FINAL READING this 12th day of March 2024.

Jon Johnston, Mayor

Tanner Evans, CAO

DRAFT

SCHEDULE “A”

PENALTIES

Penalties that will be accepted by the Summer Village in lieu of prosecution.

The Penalties shall apply to:

Section	Offense	Penalty
2.3	Driving beyond posted speed limit	Traffic Safety Act
3.5	Illegal removal or tampering of traffic control devices	\$200 per occurrence
4.1	Illegal parking	\$100 per occurrence
4.4	Abandoned vehicle on public roadway or municipal land	\$350 per occurrence
6.1	Use of engine retarder brakes	\$250 per occurrence
6.2	Violation of vehicle weight restrictions	Traffic Safety Act & Commercial Vehicle Dimension and Weight Regulation Act
6.3	Depositing obstructions on public roadways and municipal lands	\$200 per occurrence
6.5	Use of prohibited tire/wheel accessories	\$150 per occurrence
6.6	Leaving a vehicle unattended on a jack or similar device	\$150 per occurrence

Additions required to Schedule A - Penalties

- Operating off-highway vehicle during prohibited time or season \$200 per occurrence
- Operating off-highway vehicle without head protection or required documents Traffic Safety Act
- Operating off-highway vehicle in a prohibited area \$200 per occurrence

SCHEDULE “B”

ROAD VEHICLE WEIGHT RESTRICTION

Time of Year	Road Ban
March 15 – April 30	No Heavy Vehicles
May 1 – March 14	75% G.V.W.

Summer Village of Half Moon Bay

March 12, 2024

Council & Legislation

Request for Decision

Agenda Item: *Working Well Workshop*

Background:

Administration has received information on the Provincial Working Well Program which provides important water well management information to private water well owners across the province to ensure safe and secure groundwater supplies for water well users. They provide the following:

- Awareness: To help water well owners recognize that management of private wells is their responsibility, and to understand the potential impacts of human activities on groundwater.
- Knowledge: To help well owners gain a basic understanding of groundwater science, how a water well works, and how a well should be managed.
- Practice Change: To help well owners acquire the knowledge and skills to adopt recommended water well management practices.

The number of workshops is limited and will be scheduled on a first come first served basis. Administration has hosted these workshops in the past for residents in all 5 Summer Villages and thought Council may be interested and hosting another one either individually or with the other Summer Villages.

Options for Consideration:

- 1) Council discuss and provide direction to Administration.
- 2) Council accept as information.

Administrative Recommendations:

- 1) Council discuss and provide direction to Administration.

Authorities:

MGA Section 3 Municipal Purposes

The purposes of a municipality are (b) to provide service, facilities or other things that, in the opinion of Council, are necessary or desirable for all or a part of the municipality.

Summer Village of Half Moon Bay

March 12, 2024

Council & Legislation

Request for Decision

Agenda Item: *HMB Wastewater Force Main – 2024 work items*

Background:

Planning for the HMB Wastewater Force Main project begins in 2024 with construction likely in 2025. This first year will be mainly administrative type work. Although it may include some pre-purchasing of materials to ensure timely delivery for the construction phase.

Identified below are a number of the administrative tasks, discussions and decisions that need to be completed. The list may not include everything, but it will provide a sense for how busy the year will be. In no particular order, here is the list for discussion and modification.

Bylaws:

Wastewater Utility Service Charge – this will establish how the annual wastewater expenses are collected and how much they are.

Wastewater Collection and Connection – this outlines the basic rules for connecting to the system and the general operation of the system.

Wastewater Borrowing – the Force Main project will require some debt financing to cover some of the construction costs.

Grant Funding:

MSI/BMTG – determine what is required to use remaining funds on the Wastewater project.

LGFF – early application is required to determine how many years of future funding can be used. Municipal Affairs (MA) stated that 5 years would be the norm, but it could be longer if a municipality was willing to take more risk of the LGFF program changing.

Canada Community-Building Fund (CCBF & formally the Federal Gas Tax, FGT) – early application is required to determine how many years of funding are available for the Wastewater project. From the GOA website, eligible projects include Wastewater collection system extensions (including to and within new

subdivisions), betterment, and replacements, including service mains to the property line

AMWWP (Alberta Municipal Wastewater Partnership) – for HMB it could provide up to 75% of an eligible portion of the wastewater project. In 2023, there were a number of Force Main projects that received funding.

Local Growth and Sustainability Grant (new) – In 2024-25, \$20 million is budgeted to support municipalities as they manage growth pressures, continue to strengthen local economies, address emergent core infrastructure, and community resilience issues. (Municipal Affairs - Business Plan 2024-27, page 111). There are no details yet on this plan. All that is known is that grants are awarded on a one-time competitive basis.

Community Recreation Centre Infrastructure Program (new) – Program that will invest in small and mid-sized projects such as indoor and outdoor hockey arenas and rinks, community pools, indoor turf centres, pickleball courts, sport fields and courts, and other recreational facilities. (Tourism and Sport Business Plan 2024-27, page 141). There are no details yet on this grant program. Perhaps a grant of this nature could be used to complete the pickleball court and the remaining MSI funds earmarked for that project be moved to the HMB Wastewater project.

Engineering and Design:

Wastewater System - Stantec should review the design and explain how the system is to work along with the placement/locations for major system components. The discussion should also include how the secondary collection system from the Resident's septic tank is connected to the Force Main including available options and best practices. Discussion should include "lessons learned" from Sunbreaker Cove and Birchcliff including "drill to property" versus "drill to septic tank".

Septic Tank Connections – bring in a Certified Private Sewage Installer to discuss how a Resident's septic tank is connected to the HMB system. Discuss items such as typical cost, back flow preventers, isolation valve at tank, heat tape, and any special requirements for grinder pump installation. Include lessons learned from other Summer Villages and best practices. Alex Quast, operator, and owner of Xandal Backhoe Ltd. has a video on Sunbreaker Cove website. This is a resident's cost and Council should have some idea of what it is for inclusion in the Communications Strategy.

Project Manager – discussion to determine who is the Project Manager. What are the responsibilities of a Project Manager. What role did this position play at the Sunbreaker Cove WW project.

Owners Representative – discussion on the need to have a third-party Owners Rep to represent our interests in all technical discussion and provide

independent verification that system is built as designed. Perhaps this is part of HMB Administration's role.

HMB Administration – what role does Administration play in this project. What is the estimated dollar value for their services and how are they included in the project.

Miscellaneous:

Debt Financing – determine where to source debt and how much is required. Need flexible terms. Something that allows consistent principal payments that match the annual LGFF allocation amount while gradually paying less interest over time; “fixed principal declining interest loan.”

Communications Strategy – need to develop a communications strategy to help inform Residents on the Wastewater project and what they need to do to get ready. Sunbreaker Cove used a consultant to help create the strategy. With the strategy in place, they said it was easier to navigate through the project and address Resident's concerns.

Utility Service Charge Briefing Note – the need for a bylaw was mentioned above but before a bylaw gets created there is a need to understand why this method of collecting costs is most appropriate and preferred by the Government of Alberta.

HMB 10 Year Capital Plan – what LGFF eligible projects are expected in the next 10 years. Knowing this information helps determine the availability of future LGFF funds for the Wastewater System.

Other possible topics include Amortization calculation, Permit to Operate, SLRWWC contract for operation services, septic tank inspections.

Administrative Recommendations:

Council to discuss and provide direction.

Authorities:

MGA 207 (c): The chief administrative officer advises and informs the council on the operations and affairs of the municipality.

Summer Village of Half Moon Bay

March 12, 2024

Council & Legislation

Request for Decision

Agenda Item: *HMB Wastewater Project - Financing Options*

Background:

In January 2024, Stantec updated their Opinion of Probable Cost (OPC) for HMB Force Main Wastewater Project. Since the construction of the system will not occur until mid to late 2025, HMB felt it was prudent to add an escalation factor to the Stantec 2024 OPC. The 8.5% escalation factor also includes an additional contingency and project management factor.

As the project gets further along more refinement can be brought into the project cost estimate. The table below includes both municipal and resident expenses. Both were included to provide a sense for what it will cost a resident to get connected to the system.

The biggest thing to note is that the Force Main construction costs have increased 51% since Stantec's October 2020 OPC, \$550K in three years. Also new are Financing costs. The LGFF no longer considers borrowing costs to be an eligible grant funded expense. This could add anywhere from \$100K to \$220K to the cost of the project, approximately 8% of total project costs.

HMB Internal Waste Water Collection System, 2025 Construction Forecast

2025 Forecast		8.5%	Escalation Factor on Stantec OPC 26jan24
line	Expenses	(\$000)	Notes
1	System Design	0	Completed - Conceptual Design (2019) & Final Engineering (2020)
2	Force Main System	1,584	2024 OPC Construction Estimate with Escalation Factor
3	Project Support - miscellaneous	65	Communications 1%FMS; Owners Rep/Admin 4%FMS
4	Grinder Pumps	215	HMB to purchase for consistency (est. 66 lots)
5	Collection System - Private Property	217	Pipe to Septic tank; HMB completes for QC & reduced ground disturbance
6	Septic Tank Inspections	132	Ensures viable infrastructure & addresses environmental concerns
7	Financing Costs (short-term debt)	0	Borrowing costs are no longer LGFF eligible
Total Expenses		2,213	note: does not include pump connection & electrical supply at septic tank

The next table includes all of the options for financing the Force Main project. There are 5 different grant options but only MSI, CCBF and LGFF are guaranteed. In 2023, for the first time, the Alberta Municipal Wastewater Partnership (AMWWP) awarded grants to a number of Force Main projects

across the province. The Local Growth & Sustainability Grant is new in 2024. No details have been provided for this grant. HMB will have to take on some debt to fund this project. The intent would be to use future LGFF funds to pay this debt off.

Goals to consider when determining how to fund this project include:

1. HMB Resident – Direct Cost of approximately \$4000 per lot. This number was a result of 2020 funding estimates and something that has been informally communicated to residents.
2. Minimize the use of future LGFF allocations. There is some risk in depending on future LGFF allocations to pay off debt.
3. Funding split where the project costs are covered 70% by Government of Alberta and 30% by HMB residents.
4. Flexible financing terms. Length of term and equal fixed Principal payments that match future LGFF allocations combined with declining Interest payments.

The discussion with Council will include a live spreadsheet to demonstrate the impacts the various options for financing this project have on the direct costs recovered from Residents. The table below will be used to show the impact of the various option and how HMB might meet the goal of HMB Resident – Direct Costs equal to \$4000; currently in the table below at \$22,000.

Financing Options

line	Revenues	(\$000)	Notes
8	AMWWP - Force Main grant	0	Government of Alberta grant (75% of eligible costs, potential \$454K)
9	Local Growth & Sustainability Grant	0	New - Municipal Affairs grant for emergent core infrastructure issues
10	MSI Grant 2019 - 2023	159	Government of Alberta grant forecast (2019 & 2020 portion utilized)
11	CCBF Grant - 2013 to 2023	89	Total to be confirmed; \$39K Deferred Revenue + \$52K to come
12	LGFF Grant 2024 - 2025	132	Government of Alberta grant forecast - MSI replacement
14	Short Term Debt	258	maximum allowable debt without GOA approval; future LGFF to fund
15	Short Term Debt - above allowable	-258	Municipal Affairs can approve higher Debt limits; future LGFF to fund
16	HMB WW Reserve	387	2025F Reserve \$545K. Reserve at project completion 10% of Force Main\$
17	HMB Resident - Direct Cost	<u>1,446</u>	\$22,000 upfront system construction / connection costs per lot
	Total Revenues	2,213	

Options for Consideration:

Council to discuss and provide direction.

Authorities:

MGA 207 (c): The chief administrative officer advises and informs the council on the operations and affairs of the municipality.

Summer Village of Half Moon Bay

March 12, 2024

Council Reports

Information Item

Council Reports:

Jon Johnston

Andrea Remington

Mike Pashak

- Sylvan Lake Regional Wastewater Commission (SLRWWC)
- Sylvan Lake Regional Wastewater Commission (SLRWWC) South Shore Line
- Association of Summer Villages of Alberta (ASVA)
- Alberta Municipalities (AB Munis)
- Government of Alberta (GOA)

Committee Reports:

Julie Maplethorpe, Summer Village of Jarvis Bay

- Town of Sylvan Lake Library Board
- Parkland Regional Library Board

Correspondence

- Alberta Municipalities – 2024 Alberta Budget Preliminary Report

Upcoming Meetings:

Next Council Meeting – April 23, 2024

COUNCIL REPORTS (March 12, 2024):

Councillor Mike Pashak - report

Sylvan Lake Regional Wastewater Commission (SLRWWC)

No SLRWWC meeting since our Feb 13 HMB Council meeting.

SLRWWC South Shore Line Project (line from HMB to TOSL)

No SLRWWC meeting since our Feb 13 HMB Council meeting.

Association of Summer Villages of Alberta (ASVA):

The ASVA has identified their top five advocacy priorities for 2024. They are presented below in order of importance. The next step will be to determine how to action these items and what their key messages will be on each topic.

1. Education Property Tax - retaining more funding for local priorities

Municipal Affairs has been asked to review the feasibility of amending the Education Property Tax to assist municipalities with retaining more funding for local priorities. During this review, if there is still a strong belief that Summer Villages provide fewer year-round services then this belief should be applied to the recovery of the Education Property Tax. There are a number of options that ASVA will suggest to Municipal Affairs that would create tax space for Summer Villages to step into.

2. Support ASVA Position on LGFF starting point \$1.75B

ABmunis is asking Municipal Affairs for LGFF Capital to start at \$1.75 billion (\$824M for non-charter municipalities, a 142% increase). This amount was determined based on a combination of factors including the growth in Alberta's population and the total cost of depreciation of Alberta's existing local infrastructure. Even though this increase has a minor benefit for Summer Villages, it will provide some additional funding therefore a valuable piece of work.

3. Municipal Census Regulation – Summer Villages and Temporary Residents

In 2024, the new Municipal Census Regulation will allow municipalities to conduct their own census. The regulation identifies a Temporary Resident as one that spends the night on Census Day in that dwelling which is not their main residence, and who has a main residence elsewhere in Canada. Temporary Residents can be useful for demonstrating how many people a Summer Village is providing services too and building infrastructure to serve. This information

could be also useful for emergency planning. This could be a good topic for the CAO Town Hall that we are planning.

4. Time Limit to Use Allocated Funds

To provide flexibility in scheduling projects and/or to accommodate larger projects requiring more than one year's grant allocation, capital funding allocated and not expended in the year it was allocated may be carried forward to the next five subsequent years. The ASVA would like to have this timeframe extended, perhaps out to 10 years for Summer Villages as it takes a long time to save up for large capital infrastructure projects. With borrowing costs no longer an eligible LGFF expense this may make sense that we need to save longer to limit the amount of debt and borrowing costs required to complete large scale projects.

5. Golf Carts

ABmunis members supported the following a resolution at their convention, "Alberta Municipalities advocate for the Government of Alberta to make changes to the Alberta Traffic Safety Act and regulations plus the Use Of Highway And Rules Of The Road Regulation that would allow Municipalities, if they so desire, to approve the use of golf carts on certain approved roads and public lands within their municipality." ASVA can help shorten the time to get this done by also advocating for change.

Alberta Municipalities (AB Munis and formerly AUMA)

I attended ABmunis webinar that provided analysis and comments on the Government of Alberta's 2024 Budget. Highlights are included in the GOA section.

Government of Alberta (GOA)

Highlights from Budget 2024:

LGFF

This is the first year of the program and the amount available for infrastructure grants is as expected at \$724 million.

Alberta Municipal Wastewater Partnership grant (AMWWP)

Was forecasted to be \$63 million this year but the 2024 budget came in at \$66 million. A portion of the 2024 budget may be a rollover of unspent funding from 2023 as the province planned to spend \$86 million in 2023 but only \$42 million is estimated to be spent in the year.

Water for Life grant

Was forecasted to be \$50 million this year and that promise was met. A portion of the 2024 budget may be a rollover of unspent funding from 2023 as the province planned to spend \$50 million in 2023 but only \$14 million is estimated to be used.

New Local Growth and Sustainability Grant

Alberta Municipal Affairs is launching a new Local Growth and Sustainability Grant intended to support local infrastructure in high growth communities or those with emergent infrastructure issues. According to Budget 2024-25, \$20 million per year will be provided over the next three years. Municipal Affairs indicates it worked hard to make the case for this additional grant to be included in the budget and will be releasing further details later this fall on how the funding will be allocated.

Provincial Property Taxes Increase

The Government of Alberta has opted to maintain the same education property tax rates as in 2023-24. Due to strong growth in property values and increased development over the past year, the result is the Government of Alberta will collect an additional \$229 million, a 9.2 per cent increase, in provincial education property taxes in 2024-25. The province indicates that this revenue will help mitigate the cost pressures of rising enrolment in schools, but the tax increase will far surpass the 4.7 per cent year-over-year change in Alberta Education's budgeted expenditures. The substantial increase in provincial education property taxes will place political pressure on municipal councils to lower any planned increases in their municipal property taxes.

Community Recreation Centre Infrastructure Program

A new \$10 million per year program will fund small and mid-size recreation infrastructure projects. There are no details for this program.

2024 Drought Preparations

The Government of Alberta began engaging with major water users, including municipalities, in the fall of 2023 to communicate the possibility of a severe drought in 2024. Minister of Environment and Protected Areas Rebecca Schulz has requested that municipalities proactively prepare for water shortages.

Libraries

The 2024 budget for public library operating funding has increased by 0.5 per cent to \$39.9 million.

Family and Community Support Services

Budget 2024-25 allocates \$105 million through Family and Community Support Services (FCSS) to communities and Metis Settlements to develop and deliver preventative social services programming. The funding is unchanged from last year.

Electric Vehicle (EV) Tax

The Alberta Government announced it will be adding an annual \$200 tax for all EVs registered in Alberta. The intent of this tax is to offset wear and tear to roads caused by electric vehicles as EV drivers are not paying into the taxes collected from fuel sales.



THE TOWN OF SYLVAN LAKE LIBRARY BOARD – REGULAR MEETING HIGHLIGHTS

WEDNESDAY – FEBRUARY 14, 2024 – 6:30PM

1. Appointment and Dismissal of Board Members

Appointment of Board Members is made by the Town of Sylvan Lake. The Town of Sylvan Lake bylaws do not allow a non-resident to serve on a Board as voting member, however, if a member is appointed to a board, they would be a non-voting member in a consulting role. The updated Policy and Bylaw manual for the Sylvan Lake Municipal Library states that the Board may appoint up to two non-voting board member representatives from the Councils of the five Summer Villages and / or the County of Red Deer for a one-year term from the date of appointment. This representative will not contribute to the overall count of Board members.

2. Treasurer's Report

The Treasurer's report was approved as presented.

3. Director's Report

The Director's Report was approved as presented.

The Director is preparing to apply for the Canada Post Community Foundation Grant. This grant focuses on projects that should increase an organization's capacity and create or expand services rather than maintaining existing ones. The focus will continue to work on creating a teen and junior game space.

4. Programming Report

Programming to suit a variety of interests continues at the library. Some highlights of last month's programs include Pub Trivia with 63 participants at Snake Lake Brewery, Vision Board making and a polymer clay workshop. Family Literacy Day was celebrated with a puppet show, life-sized games, a guest reading by Mayor Megan Hanson and prize draws. Library staff hosted a Girl Guides tour full of young readers excited to learn all about the library; they brought in enough donations to fill the shelves of the Little Free Pantry! All events, including the Film Society screenings can be found on the events page:

<https://prl.ab.ca/events?startDate=11%2F13%2F2023>

5. Policy

The Collection Development Policy and Programming Policy were discussed at this meeting and will be brought for decision at the March meeting. The Personnel Policy was passed at this meeting.

Meeting adjourned at 8:29pm.

Next Regular Meeting – March 5, 2024, at 6:30pm.



Sylvan Lake Municipal Library



The library had **3,100**
open hours in 2023!



1,762 people have a card
at our library



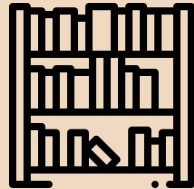
45,044 people walked
through our doors last year



In addition to **39,774**
website visits



The library added **2,471**
new items last year



Bringing the total
collection to **22,891**



There were **4,728**
downloads of e-Content



Contributing to a total of
84,556 checkouts!



We lent our items to
libraries outside of our
system **15,410** times



Our service is delivered
by **10** dedicated staff



And **19** amazing
volunteers



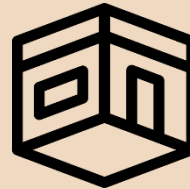
The library has **10** public
computers



And brought in **27,117**
items upon patron
request



We answered **4,316**
reference questions



And our meeting spaces
were booked **156** times



5 mobile devices
available for loan



We offered **803** in-
person programs



55 virtual
programs



And digital
literacy programs



16,396 people
attended in total



And our Wi-Fi had
84,651 connections!

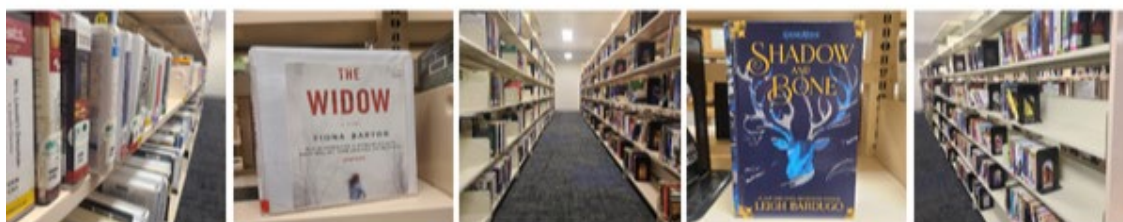
Parkland Update

Thursday, February 22, 2024

Get the latest Parkland updates, library news, training, events, and more!

Stay up to date by visiting our [support site](#).

PRLS Audiobook and Large Print Collections



Parkland houses and manages Large Print and Audiobook collections intended for rotation among member libraries. Bins contain roughly 25 items and can be requested by libraries at regular intervals. Visit the [Rotating Collections Request Form](#) on the Support Site to learn more and submit requests!

Graphic Novels Collection Development 101 Recording Available

Earlier this month, Consultant Librarian Jessica Dinan delivered a training session on graphic novel collection development. This training session is [available as a recording](#) on the [PRLS Staff Training Academy](#).

LIBRARY NEWS

Find out about important deadlines and see what's happening at other Parkland Libraries!

Best Selling Alberta-published Books of 2023

[Read Alberta](#) has compiled a list of the best-selling Alberta-published books of 2023. The [Alberta Bestsellers 2023 Year in Review](#) list includes the ten top-selling titles, brought to you by seven Alberta publishers.

Public Library Safety & Security Toolkit

Created from lessons learned by CULC/CBUC members, this [Safety and Security Toolkit](#) offers proven strategies to help public libraries more effectively manage and respond to safety and security incidents.

TRAINING & EVENTS

Dates and registration information for upcoming library training and events.

Upcoming Webinars

- **PLC Meeting:** March 4, 10am - Hybrid, Registration required
- **Policy Writing Training:** March 4, 1pm - PRLS, Registration required

If you would like to RSVP or find out more information about these training opportunities, please contact libraryservices@prlab.ca. To watch past training sessions, visit the [Staff Training Academy](#).

Grant Proposal Writing Workshop

February 23

2pm

[This online event](#) will provide individuals with the skills needed to secure grants for their projects. Whether you're a non-profit leader or a social entrepreneur, this workshop is designed to demystify the grant writing process and equip you with practical tips and strategies. You will be guided through the essentials, from identifying potential funders to crafting compelling proposals. Don't miss this opportunity to learn how to fund your

Alberta Community Development Learning Opportunities

February is a fabulous time to pursue new learning opportunities to help you positively impact your non-profit organization. The Government of Alberta's Community Development Unit has a variety of live webinars, online self-directed courses, learning resources, and potential funding opportunities to support you in 2024! Check out the [various learning opportunities](#) coming up, ranging from grant writing workshops to board governance training to board leadership events and so much more.

Libby for Every Reader eLearning Module

[This module](#) covers ways that Libby supports users with various accessibility modes. As well, check out the [Library Staff Training section](#) of the OverDrive Resource Centre. You can find upcoming and on-demand webinars, short how-to videos, self-paced modules, training kits, and more!

From: Tyler Gandam <president@abmunis.ca>
Sent: Friday, March 1, 2024 4:45 PM
To: Information <information@sylvansummervillages.ca>
Subject: ABmunis' Preliminary Report on Alberta's 2024 Budget

Dear Mayors, Councillors, and CAOs:

Yesterday, the Government of Alberta released its budget for the 2024-25 fiscal year. Our ABmunis team dived into the numbers to learn how municipalities will be supported and we are now pleased to share our [Preliminary Report on Alberta's 2024 Budget](#).

If you missed this afternoon's webinar where we went over the numbers, the link to the video recording will be shared in our March 6 issue of The Weekly newsletter. If you aren't subscribed to the newsletter, go to abmunis.ca/news and click "subscribe to a newsletter" at the bottom of the page.

Thank you,
Tyler Gandam | President

E: president@abmunis.ca
300-8616 51 Ave Edmonton, AB T6E 6E6
Toll Free: 310-MUNI | 877-421-
6644 | www.abmunis.ca



Preliminary Analysis of Alberta's 2024 Budget



March 1, 2024

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Introduction

Alberta Municipalities is pleased to provide our members with this preliminary analysis of the 2024-25 Alberta Budget. The budget is focused on the impacts that a growing population will have on Alberta. As the order of government closest to the people, municipalities must be prepared to offer adequate services for their new residents, while also addressing significant infrastructure deficits. Our analysis examines how the provincial government is meeting the needs of communities, and areas that could be improved. It is our hope that this will lead to ongoing conversations between municipal councils and the Alberta Government on the various challenges facing communities.

What you will find in this document

This document includes ABmunis' preliminary analysis of Alberta's 2024-25 budget as it relates to:

- municipal priorities,
- details of provincial funding for municipal governments,
- potential impacts on provincial education property taxes and municipal property taxes,
- decisions that may impact the financial future of Alberta's municipal governments,
- a summary of the province's fiscal outlook, and
- highlights of individual ministry business plans that most impact Albertans at the local level.

Priorities for Alberta's Municipal Governments

Infrastructure Funding

The 2024 fiscal year marks the launch of the new Local Government Fiscal Framework (LGFF) Capital funding program, which replaces the long-standing Municipal Sustainability Initiative (MSI) as the primary funding program for municipal infrastructure. While the starting funding amount of LGFF Capital is higher than last year's MSI Capital funding, the Government of Alberta has ignored [ABmunis call for LGFF Capital to start at \\$1.75 billion](#). Instead, it will start at \$722 million, which continues the trend where provincial investments in community infrastructure is well below historical levels.

Provincial funding for community infrastructure has not kept pace with Alberta's population growth, nor changes in inflation. In 2011, the Government of Alberta was investing \$420 per Albertan into municipal infrastructure programs but that has trended downwards over the years and will only be \$186 per capita in 2024.¹

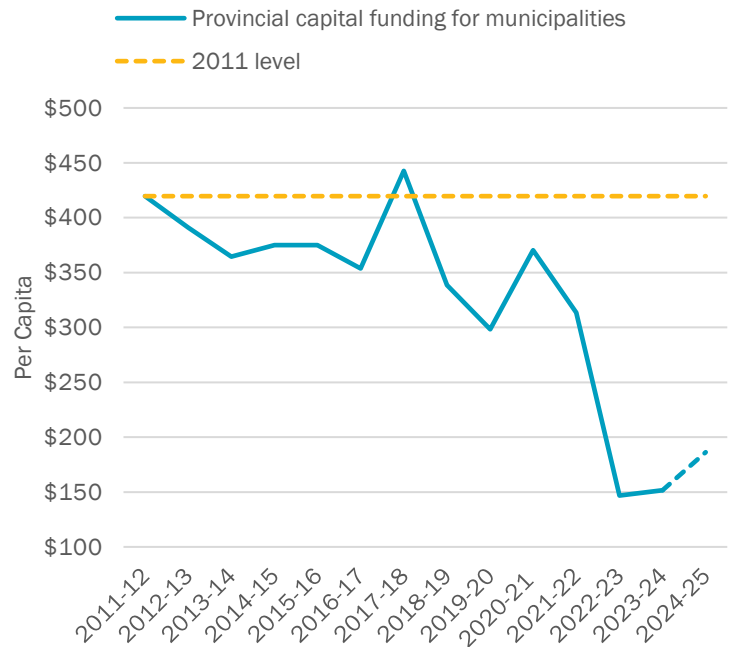
The Government of Alberta consistently promotes how MSI Capital averaged \$722 million per year over the last three years and that LGFF Capital continues at the same amount this year. The problem is inflation cuts into every municipal government's purchasing power for construction costs. If LGFF Capital had been adjusted to account for Alberta's inflation over the last three years, then the starting amount of LGFF Capital should have been almost \$100 million more at \$819 million.²

The reality is that Alberta's community infrastructure will continue to deteriorate, and new infrastructure will be needed. With the province's choice to underfund LGFF Capital, the province is passing the tax burden onto property owners through significant property tax increases. The other option is that Albertans will be forced to accept a lower standard for their community roads, sidewalks, pathways, parks, recreation facilities, water systems, fire equipment, and other local services.

New Local Growth and Sustainability Grant

Alberta Municipal Affairs is launching a new Local Growth and Sustainability Grant intended to support local infrastructure in high growth communities. According to Budget 2024-25, \$20 million per year will be provided over the next three years. Municipal Affairs indicates it worked hard to make the case for this additional grant to be included in the budget and will be releasing further details later this fall on how the funding will be allocated. It appears the grant may partially align with the intent of ABmunis' [2023 resolution that calls for a dedicated funding program to support the capital investment pressures of growth](#), though the amount is dwarfed by the need.

Total Provincial Per Capita Funding for Municipal Infrastructure
(excluding federal funding)



¹ Figures are based on ABmunis' calculations using the total of capital funding programs delivered by the Government of Alberta that are available to most municipalities, excluding funding from the Government of Canada that flows through the Government of Alberta. Figures are sourced from the Government of Alberta's annual fiscal plans and consist of the Municipal Sustainability Initiative Capital, Basic Municipal Transportation Grant, Water for Life, Municipal Water and Wastewater Partnership, Strategic Transportation Infrastructure Program, Local Growth and Sustainability Grant, First Nations Water Tie-In Program, GreenTRIP, Alberta Community Resiliency Program, and the Municipal Stimulus Program. Population is based on Statistics Canada Table 17-10-0005-01 and 2024-25 population is estimated at 4.3% growth over 2023 based on Statistic Canada's quarterly estimated changes from Q4 2022 to Q4 2023.

² ABmunis calculations based on changes in Alberta's consumer price index from 2021 to 2023. Statistics Canada Table 18-10-0005-01.

Preliminary Analysis on Alberta's 2024 Budget

Provincial Property Taxes Increase

The Government of Alberta has opted to maintain the same education property tax rates as in 2023-24. Due to strong growth in property values and increased development over the past year, the result is the Government of Alberta will collect an additional \$229 million, a 9.2 per cent increase, in provincial education property taxes in 2024-25. The province indicates that this revenue will help mitigate the cost pressures of rising enrolment in schools, but the tax increase will far surpass the 4.7 per cent year-over-year change in Alberta Education's budgeted expenditures.

The substantial increase in provincial education property taxes will place political pressure on municipal councils to lower any planned increases in municipal property taxes. ABmunis awaits the outcome of Alberta Municipal Affairs' work to determine the feasibility of amendments to the education property tax system to allow municipalities to retain more funding for local priorities.

Grants in Place of Taxes

Budget 2024-25 includes an increase of \$2.1 million to the Grants in Place of Property Taxes (GIPOT) funding to reflect rising assessment values and construction of new government infrastructure. Despite increases in Budget 2023 and Budget 2024, GIPOT's 2024 budget of \$38.1 million is still well below past funding levels of \$60 million before the province cut the program budget in 2019-20. The gap in GIPOT funding points to the need for the province to recognize the essential role that day-to-day municipal services play in supporting provincial buildings.

Community Recreation Centre Infrastructure Program

A new \$10 million per year program will fund small and mid-size recreation infrastructure projects. When more details are known about the program and whether municipalities are eligible, we will share that information with members.

Natural Disaster Preparation

ABmunis appreciates that Budget 2024-25 provides municipalities with additional support to prepare for natural disasters. The measures include investment in wildfire preparedness, water management, and water infrastructure. The province has increased their contingency fund from \$1.5 billion to \$2 billion to address unanticipated costs related to disasters and emergencies.

2024 Drought Preparations

The Government of Alberta began engaging with major water users, including municipalities, in the fall of 2023 to communicate the possibility of a severe drought in 2024. Minister of Environment and Protected Areas Rebecca Schulz has requested that Alberta Municipalities and our members proactively prepare for water shortages.

The Renewed Flood and Drought Mitigation Grant Program has \$125 million over five years to support municipalities prepare for extreme weather. The Strategy to Increase Water Availability is funded by \$19 million over three years. This strategy aims to improve water storage infrastructure, the water license application process, data collection and support water conservation, efficiency and productivity initiatives. These align with ABmunis' goals.

The province's Water Advisory Committee is a new independent committee providing high level feedback to the government. One of the six members is Tanya Thorn, Mayor of Okotoks and ABmunis Board member.

Wildfires

\$151 million over three years has been allocated to improve our wildfire readiness and \$55 million in capital investment for new firefighting equipment and facilities.

Preliminary Analysis on Alberta's 2024 Budget

Affordable Housing

ABmunis appreciates that the province is investing nearly \$1 billion in seniors' facilities and housing, as there is an urgent need to develop and upgrade all housing stock, particularly if Alberta continues to welcome high numbers of migrants. While the capital plan includes \$254 million in new funding to build approximately 3,300 new affordable housing units and complete 1,800 units already under development, it is important to note that according to Statistics Canada, nearly 162,000 households in Alberta were in core housing need in 2021. The province currently assists 58,600 households with their housing costs, but this represents only 36 per cent of households in core housing need. While Budget 2024 proposes expanding assistance to an additional 5,650 households over the next three years, this would still leave over 60 per cent of households in core housing need without any support.

Mental Health and Addiction

Budget 2024-25 includes welcome increases for mental health and addiction facilities and programs, with details to come as to exactly how the funding will be rolled out. The budget does reinforce the focus on recovery.

The Ministry's business plan identifies harm reduction services as an area of focus under *Outcome 3: Albertans have access to high-quality, person-centred mental health and addiction programs and services*. However, the budget documents do not specify how much will be spent on harm reduction initiatives this year or in future years. With a record number of opioid poisoning occurring in Alberta in 2023, ABmunis is concerned that a focus on only recovery will result to an even higher number of overdose deaths in 2024.

Emergency Medical Services

As emergency medical services (EMS) remain a key priority for municipalities, ABmunis was pleased to see that Budget 2024-25 will allocate a total of \$730 million to increase EMS system capacity and implement recommendations from the Alberta EMS Provincial Advisory Committee and Alberta EMS Dispatch Review. We also note \$35 million in capital funding over the next three years to purchase new emergency medical services vehicles and ambulances, upgrade the existing fleet, and acquire additional equipment. Last year, the Minister of Health established a new Alberta EMS standing committee that will provide feedback directly to the Minister on EMS performance, opportunities, and challenges. ABmunis is pleased to have representation on this Board and will continue to monitor provincial investments and initiatives to improve response times.

Libraries

The 2024 budget for public library operating funding has increased by 0.5 per cent to \$39.9 million.

Family and Community Support Services

Budget 2024-25 allocates \$105 million through Family and Community Support Services (FCSS) to communities and Metis Settlements to develop and deliver preventative social services programming. The funding is unchanged from last year.

Electric Vehicle (EV) Tax

The Alberta Government announced it will be adding an annual \$200 tax for all EVs registered in Alberta. The intent of this tax is to offset wear and tear to roads caused by electric vehicles as EV drivers are not paying into the taxes collected from fuel sales. As significant owners and operators of roads throughout the province, this revenue should be shared with municipalities to offset their road maintenance costs.

PLANNING FOR YOUR COMMUNITY'S FINANCIAL FUTURE

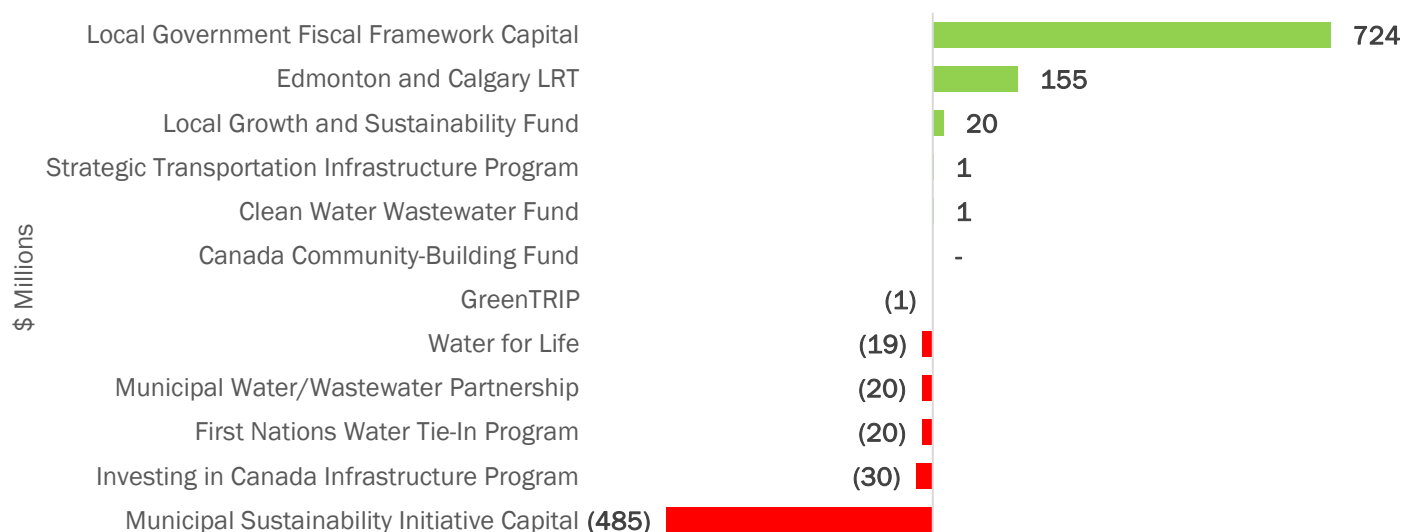
**HOW BUDGET 2024
SUPPORTS
MUNICIPAL
GOVERNMENTS**

How Budget 2024-25 Supports Municipalities

Core Capital Funding for Municipal Governments

\$ millions	2023-24 Budget	2024-25 Budget	2025-26 Forecast	2026-27 Forecast	2024 vs. 2023
Provincial Capital Funding					
Municipal Sustainability Initiative – Capital	485	-	-	-	(485)
Local Government Fiscal Framework - Capital	-	724	820	808	724
Alberta Municipal Water/Wastewater Partnership	86	66	85	56	(20)
Water for Life	69	50	81	106	(19)
Strategic Transportation Infrastructure Program	43	44	33	35	1
Local Growth and Sustainability Grant	-	20	20	20	20
Green Transit Incentives Program (GreenTRIP)	1	-	-	-	(1)
First Nations Water Tie-In Program	28	8	15	14	(20)
	712	912	1,054	1,039	200
Year-over-year change (%)		28.1%	15.6%	-1.4%	
Federal Capital Funding Delivered by the Government of Alberta					
Canada Community-Building Fund	266	266	266	266	-
Investing in Canada Infrastructure Program	103	73	25	8	(30)
Clean Water Wastewater Fund	-	1	-	-	1
Edmonton and Calgary LRT (incl. provincial funds)	694	849	878	1,221	155
	1,064	1,189	1,169	1,495	125
Year-over-year change (%)		11.7%	9.9%	2.0%	
Total Provincial & Federal Capital Funding	1,776	2,101	2,223	2,534	325
		18.3%	5.8%	14.0%	

Year-over-year change in municipal capital funding: Budget 2024 vs. Budget 2023³



³ The Local Government Fiscal Framework Capital program replaces the Municipal Sustainability Initiative Capital program.

Preliminary Analysis on Alberta's 2024 Budget

While it appears that provincial capital funding has significantly increased in 2024-25, the funding level has been relatively flat as part of a four-year plan leading into the implementation of LGFF Capital. In 2021-22, the Government of Alberta opted to front-load a large proportion of the remaining three years of MSI Capital at an average of \$722 million per year. This resulted in abnormally low funding in 2022-23 and 2023-24 leading into this year where the province has maintained that level of funding with LGFF Capital set at the same annual average of \$722 million. The total of \$912 million includes the \$722 million in LGFF Capital plus funding from five other programs.

The provincial portion of capital funding (excluding federal funding) for municipalities is \$52 million higher than was forecasted in Budget 2023. This is primarily due to the introduction of a new \$20 million Local Growth and Sustainability Grant and the Strategic Transportation Infrastructure Program will be \$19 million higher than the Budget 2023 forecast for 2024-25.

Despite this increase, the province's level of investment is still well below the expectations of Alberta's municipal governments and well below historical funding levels as highlighted in this graph⁴. The lower level of funding is shifting the tax burden for community infrastructure onto property owners through their property taxes. The following provides details about budget changes in each provincial funding program.

Provincial Capital Funding

Alberta Municipal Water/Wastewater Partnership (AMWWP)

- AMWWP was forecasted to be \$63 million this year but the 2024 budget came in at \$66 million. A portion of the 2024 budget may be a rollover of unspent funding from 2023 as the province planned to spend \$86 million in 2023 but only \$42 million is estimated to be spent in the year.

Water for Life

- Water for Life was forecasted to be \$50 million this year and that promise was met. A portion of the 2024 budget may be a rollover of unspent funding from 2023 as the province planned to spend \$50 million in 2023 but only \$14 million is estimated to be used.

Strategic Transportation Infrastructure Program (STIP)

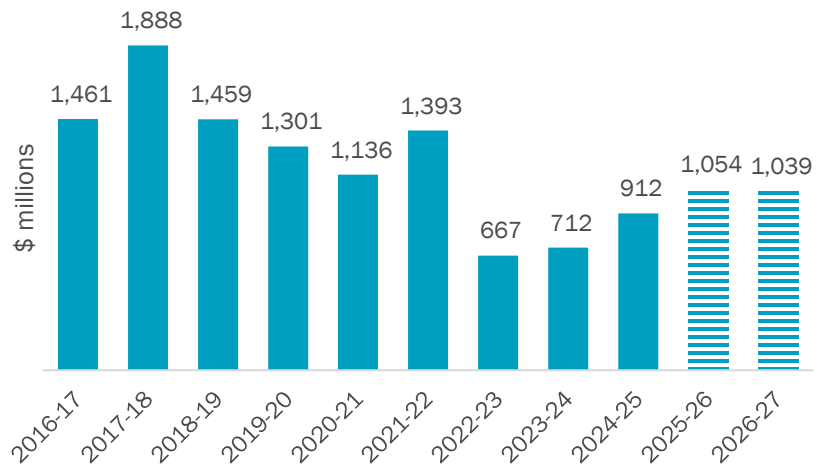
- STIP funding was forecasted to be \$25 million but the 2024 budget is increased to \$44 million. A portion of the 2024 budget may be a rollover of unspent funding from 2023 as the province planned to spend \$43 million in 2023 but only \$32 million is estimated to be spent in the year.

Local Growth and Sustainability Grant

- A new and unexpected program that will fund infrastructure projects that support economic development and unique and emergent needs. Funding will be granted based on a competitive application process. Eligibility and project types will be announced later this year.

Total Provincial Infrastructure Funding for Municipalities

(budgeted amounts excluding federal funding and single community funding programs)



⁴ Figures are based on the Government of Alberta's annual fiscal plan budget amounts for provincial capital funding programs for municipalities excluding programs delivered by the Government of Canada that flow through the Government of Alberta and excluding programs that are specific to only one or two municipalities. The graphed figures represent the budgeted figures for the Municipal Sustainability Initiative, Local Government Fiscal Framework Capital, Local Growth and Sustainability Grant, Water for Life, Municipal Water and Wastewater Partnership, Strategic Transportation Infrastructure Program, Alberta Community Resilience Program, GreenTRIP, and the First Nations Water Tie-In Program.

Preliminary Analysis on Alberta's 2024 Budget

GreenTRIP	<ul style="list-style-type: none">The GreenTRIP program closed to applications in 2016. The last remaining funding of that program was expended in 2023-24.
First Nations Water Tie-In Program	<ul style="list-style-type: none">In 2023, the province budgeted to spend \$28 million with no further spending in 2024 or 2025. After only \$1 million was spent in 2023-24, the province has changed its plan with \$8 million budgeted in 2024-25, \$15 million in 2025-26 and \$14 million in 2026-27.



Federal Capital Funding Delivered by the Government of Alberta

Canada Community-Building Fund (CCBF)	<ul style="list-style-type: none">CCBF only increases when the Government of Canada's two per cent indexation increases the funding pot by at least a \$100 million increment. The funding increased in 2023, so the funding remains at \$266 million this year.The Alberta Government is currently negotiating a new CCBF agreement with the federal government. ABmunis recently sent a letter to the federal government in conjunction with RMA and the municipal associations from Saskatchewan and Manitoba calling on the federal government to double the fund and increase the indexation from 2% to 3.5%.
Clean Water Wastewater Fund (CWWF)	<ul style="list-style-type: none">ABmunis assumes that the budget of \$1 million represents the remaining project dollars to be spent to close out the program.
Investing in Canada Infrastructure Fund (ICIP)	<ul style="list-style-type: none">Alberta's ICIP funding is fully allocated so the change in budget is driven by the timing of expenditures for the approved projects.
Edmonton and Calgary Light Rail Transit (LRT)	<ul style="list-style-type: none">The Edmonton and Calgary LRT was forecasted to be \$1.176 billion this year but the 2024 budget came in at \$849 million.ABmunis assumes the change is due to the project status and timing of expenditures related to this multi-year funding agreement between Canada and Alberta.

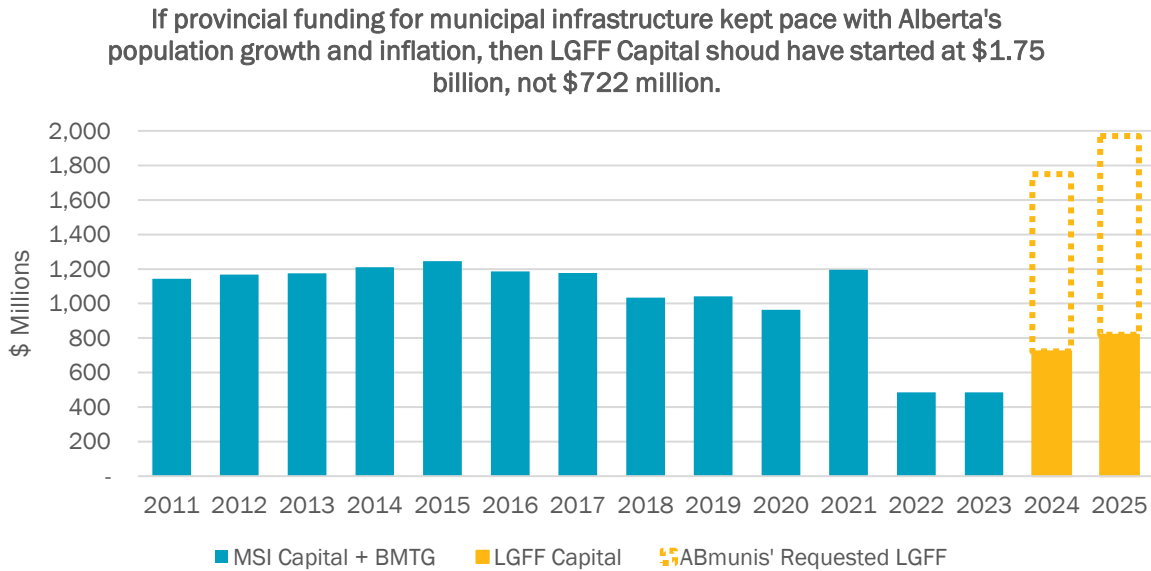
Local Government Fiscal Framework Capital

Since the Local Government Fiscal Framework Capital program was announced in 2019, ABmunis' goal was to seek two changes to the program before it was launched this year. ABmunis was successful in getting the Government of Alberta to remove the 50 per cent cap on the revenue index factor calculation so that the funding pot will grow at the same rate as provincial revenues. This change was announced in 2023 and will help ensure that the funding pot keeps pace with inflation and community needs over the long term.

Our second priority was for the starting amount of LGFF Capital to be increased from the planned \$722 million to \$1.75 billion. The justification for that request was presented in a [2023 resolution](#) that was overwhelmingly approved by our members. Unfortunately, the Government of Alberta has ignored this need in favour of other priorities and has proceeded with its plan to start LGFF Capital at only \$722 million, which is well below the historical average of its predecessor program, the Municipal Sustainability Initiative.

Municipalities have called for...	Delivered by the Government of Alberta
1 The starting amount of LGFF Capital in 2024 to be set at \$1.75 billion.	
2 The removal of the 50 per cent cap on the growth of the LGFF funding pot.	

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To be clear, ABmunis is supportive of the new LGFF Capital program as we played a key role in the design of the program. However, the starting amount of the funding pot has been a major concern for municipalities since the *Local Government Fiscal Framework Act* was first introduced in 2019.

Despite ABmunis' significant disappointment that LGFF Capital was not increased, ABmunis plans to conduct additional research and engage provincial leaders to explore the projected long-term outcomes to Alberta's communities if provincial support for community infrastructure is not increased.

Annual Changes in the Funding Pot

The forecasted increase in 2025-26 is based on LGFF's design where the funding pot will increase or decrease annually based on changes in the Government of Alberta's actual revenues from three years prior. Therefore, the increase in the 2025 LGFF Capital will be calculated based on the change in the Government of Alberta's revenue from 2021-22 to the 2022-23 fiscal year. The 2026 amount for LGFF Capital will be confirmed by this fall once the province closes its books for the 2023-24 fiscal year.

Transition Funding

Budget 2024 includes a one-time allocation of \$2.2 million under LGFF Capital that will be split among nine municipalities. This meets a promise made in Budget 2023 where municipalities will receive a one-time top-up if their 2024 LGFF Capital allocation is less than their 2023 MSI Capital allocation due to the change in the allocation formula.

\$ millions	2020-21 Budget	2021-22 Budget	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Forecast	2026-27 Forecast
Capital Component							
MSI Capital (incl. BMTG)	963	1,196	485	485	-	-	-
LGFF Capital	-	-	-	-	722	820	808
LGFF Capital transition funding ⁵	-	-	-	-	2	-	-
Total	963	1,196	485	485	724	820	808
Year-over-year change		233	(711)	-	239	96	(12)

⁵ In Budget 2023, the Government of Alberta committed to provide one-time transition funding to municipalities that would receive less funding under their 2024 LGFF Capital allocation compared to their 2023 MSI Capital allocation. The result is nine municipalities will receive a portion of a one-time allocation \$2.2 million in transition funding.

Core Operating Funding for Municipal Governments

\$ millions	2022-23 Budget	2023-24 Budget	2024-25 Budget	% Change	Note
Alberta Community Partnership	15.4	15.4	15.4	-	
Emergency Management Preparedness Program	0.2	0.2	0.2	-	
Family and Community Support Services	100.0	105.0	105.0	-	1
Fire Services Training Program	-	0.5	0.5	-	
Grants in Place of Taxes	30.0	36.0	38.1	5.8%	2
Local Government Fiscal Framework Operating	-	-	60.0	New	3
Municipal Sustainability Initiative – Operating	30.0	60.0	-	-100.0%	3
Policing Support Grant (formerly MPAG and POG)	89.2	98.8	98.8	-	4
	264.8	300.3	302.4		

Notes on Core Operating Funding for Municipalities

1. In 2023, the province reported Family and Community Support Services (FCSS) funding at \$115 million, but that included a new \$10 million allocation for Food Banks. The actual amount municipalities received for FCSS programs in 2023 was \$105 million and that amount is unchanged for 2024.
2. The Grants in Place of Taxes (GIPOT) funding increased from \$36 million to \$38.1 million in 2024-25, which is due to rising property values plus new provincial properties. Despite the increase, GIPOT is still well below past funding levels of \$60 million before the budget was cut in 2019-20. ABmunis continues to advocate that the province should cover the full cost of municipal services to provincial properties just like any other property owner.
3. In 2023, the budget for MSI Operating was doubled from \$30 million to \$60 million. In 2024, MSI Operating is replaced by the new Local Government Fiscal Framework (LGFF) Operating program at the same \$60 million budget. Each municipality's 2024 LGFF Operating allocation will match their 2023 MSI Operating allocation and Alberta Municipal Affairs plans to develop a new allocation formula for LGFF Operating for implementation in 2025.
4. This funding is for any municipality with a population over 5,000 that provides their own police service and were eligible for the former Municipal Policing Assistance Grant and Police Officer Grant.

Notable Funding to Community Entities

\$ millions	2022-23 Budget	2023-24 Budget	2024-25 Budget	% Change
Agricultural Service Boards	8.9	11.9	11.9	-
Agricultural Societies and Exhibition Grants	11.5	11.5	11.5	-
Agricultural Societies Infrastructure Revitalization	-	2.5	2.5	-
Community Facility Enhancement Program	38.5	50.0	50.0	-
Community Recreation Centre Infrastructure Program ⁶	-	-	10.0	New
Library Services – Operating	37.0	39.7	39.9	0.5%
Legal Aid	94.3	134.6	110.0	-18.3%
Regional Economic Development Alliances	0.5	1.1	1.1	-
	190.7	251.3	226.9	

⁶ ABmunis will seek to find out if this new program will be eligible for municipal governments to apply.

Provincial Education Property Tax

Over the last decade, the Government of Alberta has frequently changed its approach to how it determines the amount of provincial education property taxes to be collected from Alberta's property owners.

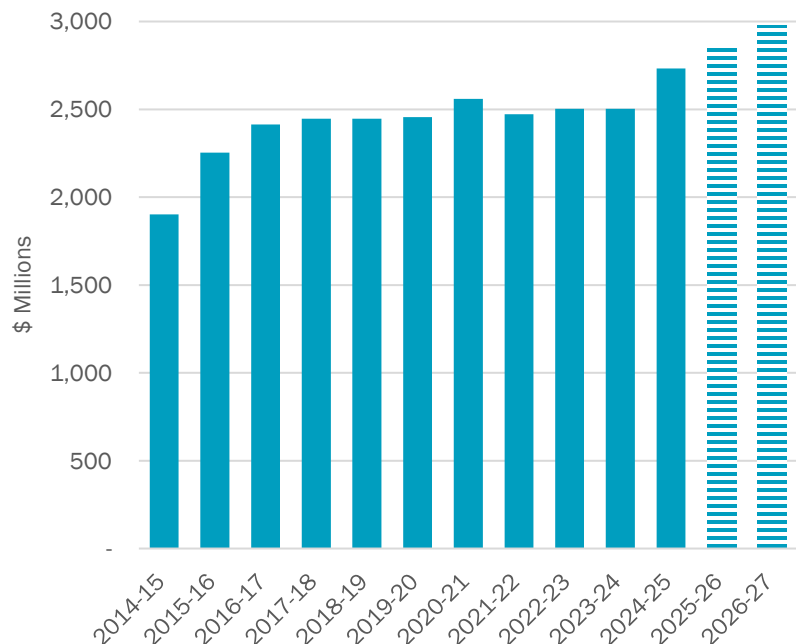
- **2015-16** – Set at 32 per cent of Alberta Education's budgeted operating expense.
- **2016-17** – Set at 32 per cent of Alberta Education's budgeted operating expense.
- **2017-18** – Maintained the 2016-17 mill rates resulting in a 1.3 per cent increase in the tax revenue amount.
- **2018-19** – Frozen at the 2016-17 tax revenue amount.
- **2019-20** – Maintained the 2018-19 mill rates resulting in a 0.5 per cent increase in the tax revenue amount.
- **2020-21** – Planned to link to changes in population plus inflation but abandoned due to the pandemic.
- **2021-22** – Frozen at the 2020-21 tax revenue amount.
- **2022-23** – Linked to percentage change in Alberta Education's budgeted operating expense.
- **2023-24** – Frozen at the 2022-23 tax revenue amount.
- **2024-25** – Maintained the 2023-24 mill rates resulting in a 9.2 per cent increase in the tax revenue amount.

In Budget 2023, the Government of Alberta communicated its plan to link provincial education property taxes to changes in Alberta's population plus inflation beginning in 2024. Recognizing the public's limited understanding of the difference between provincial education property taxes and municipal property taxes and affordability challenges, ABmunis once again suggested to provincial ministers that the provincial education property tax amount should be maintained at \$2.5 billion.

Instead, the province has opted to maintain the provincial education property tax rates from the 2023-24 year and because of the growth in property assessment in Alberta's communities over the last year, the province will collect an additional \$229 million from Albertans through property tax bills. The total amount will increase from \$2.5 billion in 2023-24 to \$2.73 billion in 2024-25, representing a significant 9.2% increase in provincial education property taxes.

Once again, municipal governments will be responsible to collect this tax on behalf of the Government of Alberta and as a result, will wear much of the political blame for this tax increase despite municipal councils having no control over the decision.

Provincial Education Property Tax
(budgeted figures)



\$ millions	2022-23 Budget	2023-24 Budget	2024-25 Budget	2025-26 Forecast	2026-27 Forecast
Provincial education property tax	2,504	2,504	2,733	2,856	2,979
Year-over-year change (%)	1.0%	0.0%	9.2%	4.5%	4.3%

ABmunis is disappointed that the Government of Alberta will collect an additional \$229 million in provincial property taxes from municipalities while delivering no increase in LGFF Capital funding in return.

GOOD TO KNOW

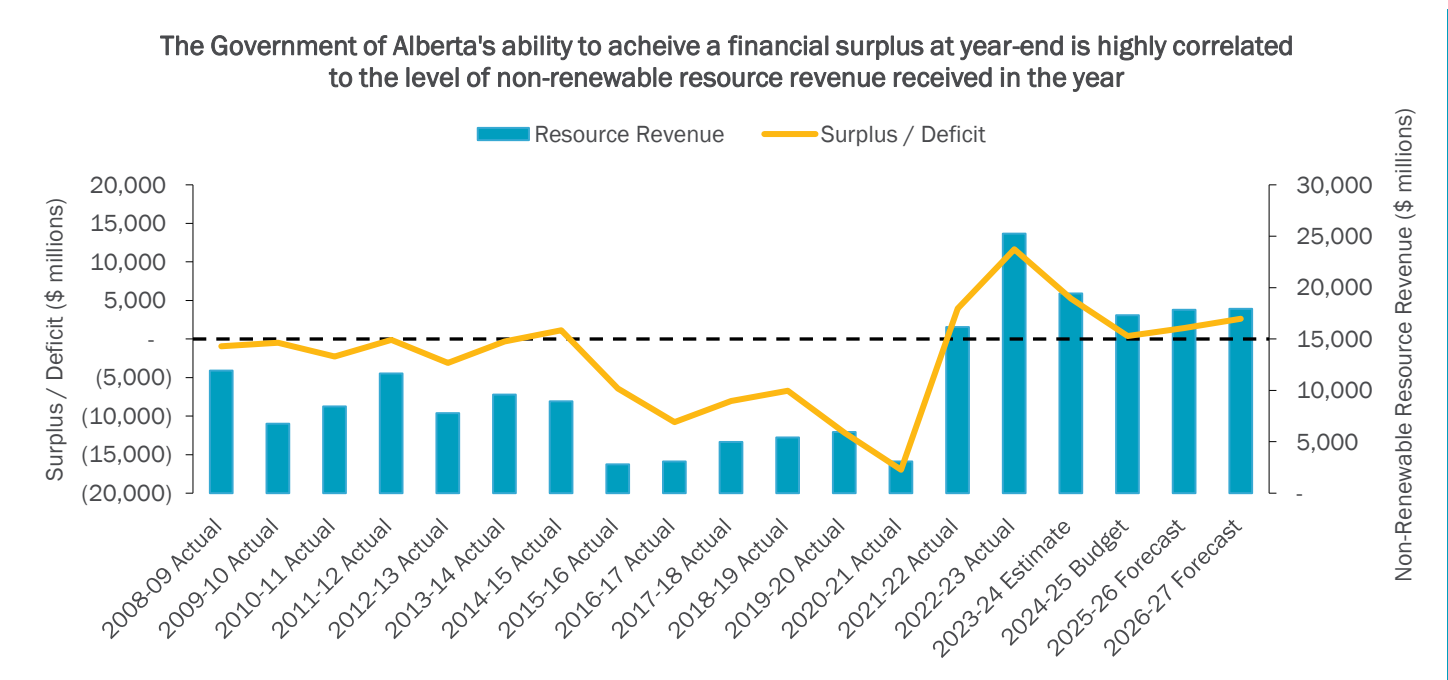
AN OVERVIEW OF ALBERTA'S 2024 FISCAL PLAN

An Overview of the 2024 Fiscal Plan

The Government of Alberta is projecting a \$367 million surplus in 2024-25. This follows three years of multi-billion surpluses including \$11.6 billion in 2022-23 and a forecasted \$5.2 billion surplus in 2023-24. The sizeable surpluses can be attributed to substantial non-renewable resource revenues, driven by geopolitical tensions and unexpectedly high oil and gas commodity prices.

Unlike many Canadian provinces, Alberta earns substantial revenues from its natural resources. While there are diverse revenue streams that typically provide consistent volumes of income, non-renewable resource revenue can contribute anywhere from 10 per cent to upwards of 30 per cent of the Government of Alberta's annual revenues. As Alberta's population continues to grow, so will the demand for infrastructure and government services (both municipal and provincial). Alberta's dependence on resource revenue raises questions regarding Alberta's long-term financial sustainability. Moreover, Albertans will likely face questions in the future regarding the levels of service they expect versus the amount of provincial and property taxes required to sustain them.

The graph below shows the trend of non-renewable resource revenues in comparison to the Government of Alberta's year-end operational surplus or deficit. The trend indicates a direct correlation between the provincial government's financial position and the volume of non-renewable resource revenue earned year-to-year.



Source: Government of Alberta's 2024-27 Fiscal Plan, Schedule 26: Historical Fiscal Summary, page 165.

The Plan for Alberta Revenues Needs to Include Municipal Governments

ABmunis provides this context as the Government of Alberta has announced a plan to make significant investments in the Heritage Fund to achieve a vision of building intergenerational wealth. Based on the Government of Alberta's plans to maintain its offer as a low tax province, the success of its plan will depend on the rate of non-renewable resource revenues and cautious choices in public spending.

Municipal councils are highly aware of how provincial choices in spending can impact municipal government budgets based on the hundreds of millions of dollars of costs that the provincial government downloaded onto municipal governments between 2017 and 2022. For this reason, ABmunis will be advocating for the Government of Alberta to engage municipalities in frank discussions about the plan for future revenue generation in Alberta and how that will impact municipal budgets and property taxes.

Statement of Operations

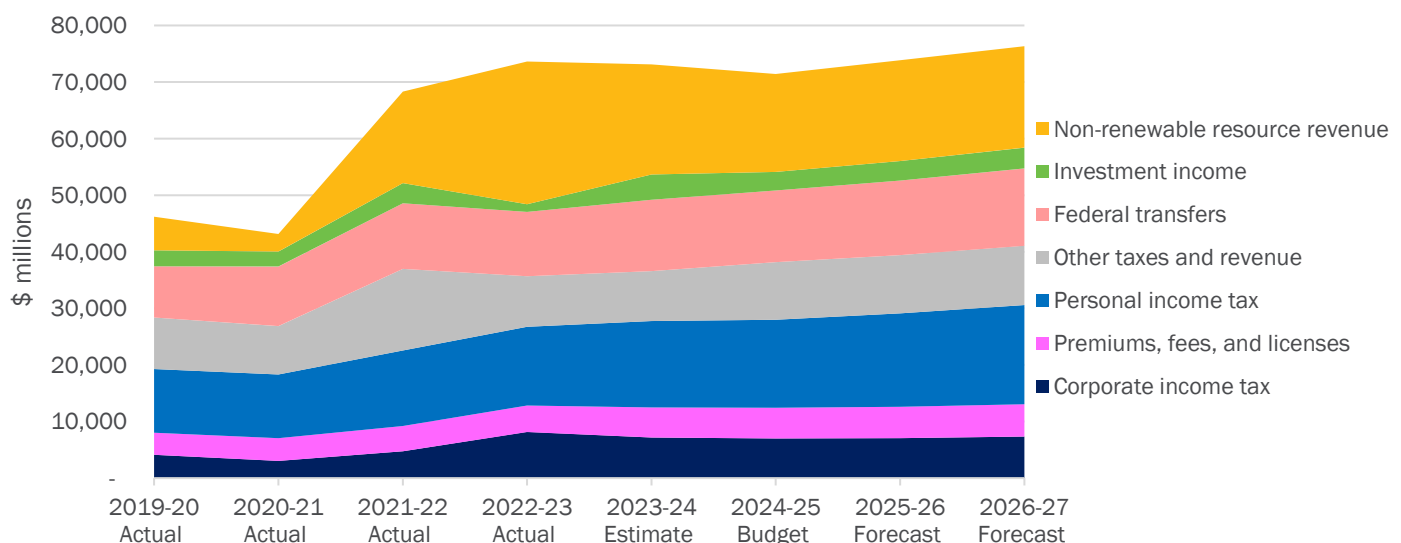
\$ millions	2022-23 Actual	2023-24 Estimate	2024-25 Budget	2025-26 Forecast	2026-27 Forecast
Revenue					
Personal income tax	13,925	15,239	15,604	16,514	17,512
Corporate income tax	8,167	7,204	7,028	7,052	7,320
Other tax revenue	4,432	4,470	6,013	6,329	6,535
Resource revenue	25,242	19,416	17,315	17,839	17,939
Investment income	1,326	4,467	3,267	3,433	3,672
Premiums, fees, and licenses	4,657	5,300	5,384	5,551	5,752
Other own-source revenues	7,008	6,876	6,287	6,172	6,441
Federal transfers	11,363	12,656	12,640	13,161	13,644
Total revenue	76,120	75,628	73,537	76,051	78,816
Expenditures					
Health	25,486	26,676	28,732	29,363	30,250
Basic/Advanced education	15,220	16,005	16,957	17,338	17,538
Social services	7,222	8,236	8,121	8,424	8,591
Other program expenses	13,743	16,699	16,359	16,741	17,001
Total program expense	61,671	67,616	70,169	71,866	73,380
Debt servicing costs	2,829	3,136	3,365	3,121	3,174
Pension provisions	(21)	(358)	(364)	(373)	(378)
Total expense	64,479	70,394	73,170	74,614	76,176
Surplus / (Deficit)	11,641	5,234	367	1,437	2,640

Source: Alberta's 2024-27 Fiscal Plan, Schedule 26: Historical Fiscal Summary, page 165.

Revenues

Total revenues are estimated to be \$73.5 billion in 2024-25, a 4.1 per cent increase over the 2023 budget. In 2024-25, 24 per cent of total government revenue is forecast to come from non-renewable resource revenues. After 2024-25, revenue sources will remain either stable or increase nominally, apart from personal income tax revenue, which will increase 6 per cent year-over-year.

Government of Alberta revenues by source



Preliminary Analysis on Alberta's 2024 Budget

The Government of Alberta is projecting a reduction in nearly all its taxable revenue sources in 2024-25, with the exception of personal income tax, which will increase by 2 per cent. Other tax revenue will increase by 20 per cent, and premiums, fees and licenses by 2 per cent. The increase for other tax revenue is primarily driven by the fuel tax, which was paused for the first three quarters of 2023-24 but is budgeted to be in full effect throughout 2024-25 and onward. The Government of Alberta looks to be progressively shifting its revenue generation focus away from non-renewable resource revenue and towards personal income tax to take advantage of continued population growth while limiting volatility in government revenues. In 2024-25, an estimated 54.5 per cent of all tax revenue is from personal income taxes. Alberta is projected to reach a population of 5 million by 2026, an increase of more than half a million Albertans from 2022.

Expenditures

Total expenditures are estimated to increase by \$4.9 billion, a 7 per cent increase over the 2023-24 budget. The Government of Alberta is projecting to spend more on:

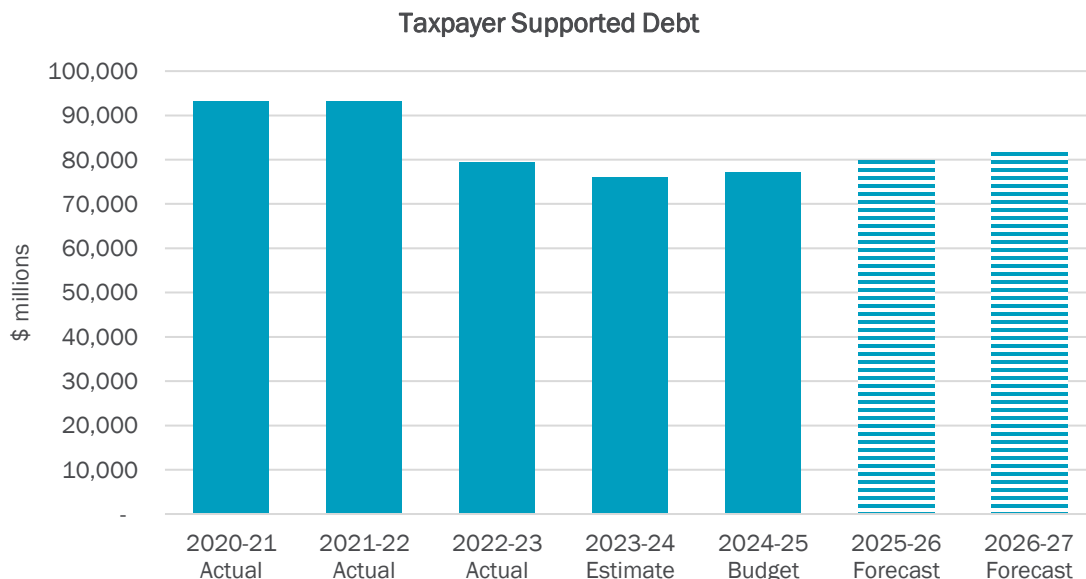
- healthcare (4%),
- K-12 education (4%),
- post-secondary education (3%),
- operating expenses (4%),
- capital grants (46%), and
- debt servicing costs (7%).

Notably, it plans to spend 2 per cent less on social services ministries. The increase in capital grants can be attributed to programs to build affordable housing, the transition to the LGFF Capital program, and reprofiling of capital projects.

Taxpayer Supported Debt and Debt Servicing Costs

Debt servicing costs increased by \$229 million in 2024-25 to \$3.4 billion, which is the result of the high interest rates maintained by the Bank of Canada and pre-borrowing in 2024-25 to prepare for maturing debt.

Total taxpayer supported debt is estimated to be \$76.1 billion at the end of 2023-24, and \$78.4 billion at the end of 2024-25. Debt servicing costs on taxpayer supported debt is budgeted to increase by \$300 million from 2023-24, to \$2.6 billion in 2024-25. As the provincial government is required to be in a surplus cash position to reduce its taxpayer support debt, it is not expected to reduce this debt over the next three years.



Preliminary Analysis on Alberta's 2024 Budget

Contingency for Disasters

It is also worth noting that the budgeted contingency has increased by 33 per cent to \$2 billion. This is due to the \$2.9 billion spent in 2023 on disaster and emergency response for drought, wildfires, and floods and the need to be prepared for the possible disasters this year.

Key Energy and Economic Assumptions

\$ millions	2023-24 Estimate	2024-25 Forecast	2025-26 Forecast	2026-27 Forecast
Crude Oil Prices				
WTI (US\$/bbl)	76.50	74.00	74.00	74.00
Light-Heavy Differential (US\$/bbl)	17.30	16.00	14.90	13.60
WCS @ Hardisty (Cdn\$/bbl)	80.20	76.80	75.60	75.80
Natural Gas Price				
Alberta Reference Price (Cdn\$/GJ)	2.20	2.90	3.70	3.80
Production				
Conventional Crude Oil (000s barrels/day)	500	507	508	505
Raw Bitumen (000s barrels/day)	3,324	3,429	3,539	3,650
Interest Rates				
10-year Canada Bonds (%)	3.50	3.70	3.60	3.40
Exchange Rate (US\$/Cdn\$)				

Source: Alberta's 2024-27 Fiscal Plan, Energy and Economic Assumptions, page 10.

Ministry Highlights

Advanced Education

The Ministry's budget will increase by \$500 million from 2023-24 to \$7 billion in 2024-25. This includes \$2.5 billion in direct operating support to Alberta post-secondary institutions. The provincial government expects post-secondary institutions to finance a reasonable share of their operations from non-government sources, including tuition, fees and private support. In 2022-23, own-source revenue of Alberta's post-secondary institutions averaged 53 per cent of operating expenses. By 2026-27 this share is projected to increase to 58 per cent, reducing the share funded by government to 42 per cent.

The 2024 budget also allocates \$62.4 million over three years to create two Rural Health Professional Training Centres and expand physician education, to address critical shortages of medical professionals, particularly in rural areas. The training centres will support local educational and clinical rotations, with the goal of retaining medical professionals in the rural areas where they train.

Affordability and Utilities

The Ministry of Affordability and Utilities is charged with making life more affordable for Albertans. The Ministry delivers the Natural Gas Rebate Program to provide natural gas price stability. The Ministry's budget has decreased from \$139 million in 2023 to \$92 million mostly due to significant reductions in utility rebate grants. Affordability

Preliminary Analysis on Alberta's 2024 Budget

and Utilities is also currently reviewing the regulated rate option and other regulatory issues impacting utilities to increase affordability. This aligns with ABmunis' resolutions on the disparity in transmission and distribution rates.

Agriculture and Irrigation

The agricultural sector faced challenges in 2023. Crop exports declined due to lower yields from the drought. The drought also led to reduced livestock numbers. Increased funding to the Ministry of Agriculture and Irrigation aims to support growth, diversification, and sustainability.

The Ministry has an operating budget of \$870 million for 2024-25, an increase of \$77 million or 9.7 per cent. Investments in irrigation and agri-processing are priorities in the ministry's business plan. Several municipalities are supplied with water via irrigation canals and infrastructure.

The budget includes \$9 million for water management and \$400 million over three years for water management infrastructure, irrigation projects and rehabilitation.

The Capital Plan invests \$147 million in the Water Management Infrastructure Program to repair and upgrade water infrastructure such as water canals, dams, spillways, and reservoirs. The Capital Plan also includes \$5 million for planning studies to assess the feasibility of developing new water reservoirs in Alberta. \$54 million is budgeted for the Agriculture Sector Strategy – Irrigation Projects, \$19 million for the Irrigation Rehabilitation Program, \$9 million for Southern Alberta Irrigation Projects, \$1 million for a water management feasibility study, and \$47 million for water management infrastructure.

The new Alberta Agri-Processing Investment Tax Credit provides a 12 per cent tax credit (up to \$175 million per project) for projects of at least \$10 million to build or expand agri-processing facilities in Alberta.

Arts, Culture and Status of Women

The Ministry's overall budget decreased from \$278.6 million in 2023-24 to \$262.5 million for 2024-25. Non-profit organizations have access to \$75.8 million through community grant programs. \$5.4 million has been made available to the Alberta Made Screen Industries Program to eligible Alberta-made film productions. The Ministry will also develop a 10-year strategic plan to end gender-based violence and support survivors and is allocating \$47 million over the next 3 years towards this objective.

Children and Family Services

The budget for Children and Family Services is expected to decrease from \$1.6 billion in 2023-24 to \$1.5 billion in 2024-25 (6.3 per cent decrease). This decrease results primarily from the transfer of childcare to the Ministry of Jobs, Economy and Trade as well as the expiry of the 2023 Affordability Payments Program, which allocated a one-time payment of \$600 over six months to seniors, families with children, and Albertans on core supports. Funding for the Alberta Child and Family Benefit will increase from \$324 million in 2023-24 to \$355 million in 2024-25 (9.6% increase) and funding for early child and youth intervention services will increase from \$149 million in 2023-24 to \$153 million in 2024-25 (2.7% increase).

Other Children and Family Services budget highlights include:

- In 2024-25, \$981.3 million will support youth with child intervention involvement, transition to adulthood, mentoring supports, and the Advancing Futures Bursary program.
- In 2024-25, \$66.7 million is allocated to support prevention and early intervention services through the Family Resource Networks.
- In 2024-25, \$84.6 million is allocated to support a continuum of programming through funded community-based organizations that provide family violence and sexual violence supports.
- An additional \$22 million over the next three years to support foster caregivers by indexing foster care rates to the Consumer Price Index (CPI).

Preliminary Analysis on Alberta's 2024 Budget

Education

The Ministry of Education's budget for 2024-25 is \$9.3 billion, an increase of \$393 million from the 2023 budget. It is projected to grow to \$9.6 billion by 2026-27.

A significant portion of this budget, \$1.9 billion, is dedicated to the design and construction of new schools and the modernization of existing ones. This investment covers 98 projects at various stages of development across the province. Out of this, \$681 million is earmarked for 43 new priority projects, which are expected to create 35,000 additional spaces for students.

\$842 million has been allocated to Alberta's school boards to recruit over 3,000 teachers and educational staff members within the next three years, highlighting the ministry's commitment to enhancing educational infrastructure and workforce to meet the growing needs of students.

Energy and Minerals

The Ministry of Energy and Minerals is responsible for ensuring Albertans benefit from the province's natural resources. In 2024, expected royalties from crude oil and bitumen are down slightly from \$3.1 billion to \$2.7 billion and \$14.3 billion to \$12.5 billion respectively.

In 2024 the ministry intends to position Alberta as an integral partner in the global energy market, supporting the regulatory environment for products such as hydrogen, lithium, geothermal and small modular reactor technology.

The Alberta Energy Regulator will provide the Orphan Well Association with \$135 million to support the cleanup of sites with no viable owner. This is the same amount in last year's budget.

Environment and Protected Areas

The Ministry of Environment and Protected Areas' mandate is to conserve our landscape and biodiversity to ensure a sustainable future. The Ministry's budget of \$512 million is an increase over 2023-24's forecasted budget for 2024-25.

ABmunis is actively working to support 2024 drought preparations and the budget reflects this priority. The Renewed Flood and Drought Mitigation Grant Program has \$125 million over five years to support municipalities to prepare for extreme weather. The Ministry has budgeted \$19 million over three years for the Strategy to Increase Water Availability. This strategy aims to improve water storage infrastructure, improve the water license application process, improve data collection and support water conservation, efficiency and productivity initiatives. \$3.5 million is budgeted for Watershed Resiliency and Restoration.

Funding for caribou habitat recovery at \$27 million continues similar to 2023 funding (\$35.9 million) for this priority issue. \$31.7 million over three years for the Designated Industrial Zone Pilot Project to establish a best-in-class regulatory framework. This Industrial Zone, northeast of Edmonton, borders the City of Edmonton and Ft. Saskatchewan, and the Counties of Lamont, Strathcona and Sturgeon.

ABmunis appreciates the ongoing partnership with the Government of Alberta through the Municipal Climate Change Action Centre (MCCAC).

Executive Council

Executive Council's budget will increase by 4 per cent in 2024-25 to \$56 million. Notable objectives include building and maintaining strong relationships with priority international partners, leading the planning of official visits by foreign dignitaries to develop new markets in Alberta and collaborating with jurisdictions to reduce red tape and barriers to internal trade. This includes reviewing Alberta's exceptions under its trade agreements to reduce red tape and working with other governments to reconcile existing regulatory measures that act as a barrier to trade.

Preliminary Analysis on Alberta's 2024 Budget

Forestry and Parks

The Ministry of Forestry and Parks manages public lands in Alberta. The Ministry's budget has increased by \$52 million or 17.4 per cent to \$351 million. Most of the increase is directed towards preparing for wildfires.

Health

The province announced a refocusing of Alberta's health care system to improve health outcomes for Albertans and empower health care workers to deliver quality care across the province. The costs associated with this reorganization are not clear from the budget documents; however, the total operating budget for Health will increase from \$27.0 billion in 2023-24 to \$28.4 billion in 2024-25 (5.2% increase). This increase will be partially offset by an additional \$997 million from the federal government in the recently augmented Canada Health Transfer.

The 2024-25 budget allocates \$475 million for primary care, including \$200 million for access to family physicians and \$15 million to support the new compensation model for nurse practitioners. A further \$300 million is allocated for primary care networks. A total of \$730 million will be allocated to emergency medical services (EMS) to increase system capacity and implement the Alberta EMS Provincial Advisory Committee and Alberta EMS Dispatch Review recommendations.

Other Health budget highlights include:

- \$140 million per year over three years under the yet-to-be-signed Aging with Dignity federal-provincial agreement. These funds will be allocated to support caregivers and health workers, as well as expand access to palliative and end of life care at home or in hospice.
- \$1 billion over three years to transform the continuing care system in response to the Facility-Based Continuing Care Review.
- \$126 million over three years for the Rural Physician Expansion Program.
- \$6.6 billion in 2024-25, increasing to \$6.9 billion by 2026-27, for physician compensation and development. This includes \$129 million annually for recruitment and retention of physicians who practice full-time in underserved areas, a \$12 million increase for the existing Rural Remote Northern Program, and \$12 million annually for physician support programs.
- \$129 million annually for recruitment and retention of physicians who practice full-time in underserved areas.
- \$35 million in capital funding over the next three years to purchase new emergency medical services vehicles and ambulances, upgrade the existing fleet and acquire additional equipment.

Immigration and Multiculturalism

\$25.3 million in funding over three fiscal years is devoted to the Alberta Advantage Immigration Program to attract newcomers to support economic growth and the province's labour market needs. \$13.5 million in funding over three fiscal years is provided for grants to ethnocultural communities and organizations to provide supports and services to help address racism and build diverse and inclusive multicultural communities throughout the province.

Overall, funding for newcomer supports and multiculturalism increases to an estimated \$41.8 million in 2024-25 from a forecast of \$32.5 million in 2023-24.

Indigenous Relations

The Alberta Indigenous Opportunities Corporation (AIOC) is a provincial corporation that enables access to capital funding for Alberta-based Indigenous groups investing in medium to large-scale natural resource, agriculture, transportation, and other related infrastructure. AIOC had an increase in funding from \$8.5 million to \$9.1 million. The total budget for Indigenous Relations in 2024-25 is \$220 million, a decrease of almost \$10 million from 2023-24's fiscal plan.

Preliminary Analysis on Alberta's 2024 Budget

Infrastructure

Responsible for provincial infrastructure projects, the Ministry of Infrastructure anticipates delivering nearly \$1.5 billion in capital projects in 2024-25. In addition to constructing government infrastructure, the Ministry is also aiming to optimize the value of infrastructure through efficient operations and disposal of assets no longer required by the province. ABmunis has been advocating for our members to have better coordination with Alberta Infrastructure to realize efficiencies and better coordination on municipal capital projects.

Jobs, Economy and Trade

The newly constituted ministry takes on expanded responsibility in Budget 2024-25 with the addition of the childcare file. Budget 2024-25 provides \$1.1 billion for childcare affordability and access and \$304 million for childcare quality and worker supports. The Government of Alberta has committed to supporting the creation of up to 68,700 additional spaces in childcare programs by 2026.

In Budget 2024-25, \$105 million is allocated for the Film and Television Tax Credit program.

Budget 2024-25 contains \$125,000 in funding for each of the nine Regional Economic Development Associations (REDAs), however the Minister has indicated that the province will transition away from providing operational funding to REDAs by 2027.

The Ministry maintains responsibility for targeted labour attraction and retention strategies, including the 'Alberta is Calling' campaign and a new \$5,000 refundable tax credit attraction bonus to recruit skilled labour to the province.

Justice

Justice's operating expense for 2024-25 is budgeted at \$681 million, an increase of \$15 million or 2.3 per cent from the 2023-24 forecast. Operating expenses for Court and Justice Services is \$282 million, an increase of \$16 million from 2023-24 to help address growth in the volume of court cases and backlogs in the justice system. Similarly, funding for the Alberta Crown Prosecution Services has increased from \$129 million in 2023-24 to \$139 million in 2024-25 (7.8% increase). Other Justice budget highlights include:

- \$12 million in 2024-25 for enhanced online services, digital platforms and video conferencing that will better meet the needs of citizens, court users and the judiciary.
- \$3.3 million in 2024-25 to fund the direct delivery of restorative justice programs and youth justice committees.
- \$4 million in 2024-25 for Alberta's seven drug treatment courts.

Mental Health and Addiction

As part of the health care refocusing, over the next two years, Mental Health and Addiction will establish a service delivery organization that will manage over 500 contracts for providing mental health and addiction programs and services previously managed by Alberta Health Services. A total of \$1.13 billion is allocated to support this service delivery through the new organization.

Mental Health and Addiction's operating expense will increase from \$230 million in 2023-24 to \$306 million in 2024-25 (33% increase). The increase includes \$27 million for expanded mental health and addiction programs, partially funded by revenue from the new federal-provincial agreement that allocates \$287 million over four years for new mental health and addiction facilities, and targeted supports for children and youth, adults, and Indigenous communities.

Other Mental Health and Addiction budget highlights include:

- \$5 million in 2024-25 to establish a centre of recovery excellence to evaluate and research recovery-oriented care and inform the future delivery of mental health and addiction services.
- \$183.3 million in 2024-25 to deliver community-based mental health and addiction programs and services focused

Municipal Affairs

The Ministry of Municipal Affairs 2024-25 budget has been set at \$1.04 billion, marking a \$30 million increase from 2023-24. \$724.2 million has been allocated to LGFF Capital with an additional \$266.2 million earmarked for the federal Canada Community-Building Fund. The budget includes \$20 million for a new Local Growth and Sustainability Grant, aimed at assisting municipalities in handling growth pressures, strengthening local economies, and addressing urgent infrastructure and community resilience needs. \$60 million has been designated for the LGFF Operating program to aid in the delivery of municipal services.

In addition to these allocations, the 2024-25 budget has maintained Alberta Community Partnership grant funding at \$15.4 million, which seeks to foster intermunicipal collaboration and capacity building. Another \$39.9 million has been budgeted for public library operating grants, reinforcing the commitment to community learning and access to information.

The Ministry is also focused on enhancing regulatory frameworks and protections for Alberta residents, including working with the Safety Codes Council. In response to a review of new home buyer protections, there is a push to improve homeowners' ability to navigate the home warranty system. This includes clarifying program terms, streamlining claims resolution, reducing bureaucratic hurdles, and elevating the construction quality of new homes.

Public Safety and Emergency Services

Public Safety and Emergency Services' operating expense has increased from \$1.23 billion in 2023-24 to \$1.25 billion in 2024-25 (1.8% increase).

Funding through the Police Support Grant, which replaced the former Municipal Policing Assistance and Police Officer Grants in 2023, remains the same as in 2024-25. Any municipality with a population over 5,000 that provides their own police service and was eligible for the previous two grants remains eligible for the Police Support Grant. Municipalities do not need to apply for this funding but do need to report on how the grant funds were spent.

In 2024-25, \$12 million is allocated to the Victims of Crime Assistance Program to facilitate direct and timely supports and services to victims, including emergency expenses and recovery. An additional \$22 million is allocated to external partner organizations to provide supports and services to victims of crime and tragedy, including implementing the new regional model for police-based victim services.

Other Public Safety and Emergency Services budget highlights include:

- \$10 million in 2024-25 to support 100 police officers deployed to high-crime areas in Calgary and Edmonton through the Safe Streets Action Plan.
- \$8.2 million in 2024-25 to combat human trafficking, including the establishment of the Alberta Office to Combat Trafficking in Persons.
- \$3 million in 2024-25 for municipalities and Indigenous communities seeking to explore alternative policing models.
- \$85 million in 2024-25 for the Prevention of Family and Sexual Violence program, an increase of \$5 million from the 2023-24 budget, to support victims and women at risk of assault.
- The Alberta Emergency Management Agency (AEMA) base budget will increase by \$3 million in 2024-25.

Seniors, Community and Social Services

The Ministry's operating expense will increase by 3 per cent to \$151 million in 2024-25. \$2.7 billion, which includes indexing for inflation, is allocated to Assured Income for the Severely Handicapped, Income Support, and seniors' benefits in 2023-24.

Alberta currently provides housing support services to over 58,600 households through affordable housing, rental supplements, and other programs. Operating support for the Seniors Lodge, Social Housing, and Specialized

Preliminary Analysis on Alberta's 2024 Budget

Housing and Rental Assistance programs is being increased by \$38 million in 2024-25, and \$61 million over 2024-25 to 2026-27. These increases will support housing providers to address cost pressures and enable the expansion of affordable housing programs to support an additional 550 Alberta households in need.

The capital plan for Seniors, Community and Social Services allocates \$717 million in capital grants over the next three years. This includes \$254 million in new funding to build approximately 3,300 new affordable housing units, as well as to complete 1,800 units already under development.

Other Seniors, Community and Social Services budget highlights include:

- \$5 million in 2024-25 for community organizations that support food security for Albertans in need.
- \$105 million in 2024-25 for Family and Community Support Services to municipalities and Metis Settlements to develop and deliver preventative social services programming.
- \$108.1 million in 2024-25 for homeless shelters to provide safe temporary accommodations and basic needs services, and \$101.5 million to provide safe housing and supports to those experiencing homelessness.
- \$198.4 million in 2024-25 to build, renew and maintain affordable housing in Alberta, including \$62.1 million for the Affordable Housing Partnership Program and \$70.0 million for seniors housing development and renewal.

Service Alberta and Red Tape Reduction

In Budget 2024-25 \$60.7 million is allocated to maintain and modernize Land Titles services, Motor Vehicles and other registry systems and \$16.6 million is allocated to Senior's Discount for personal registry services and driver's medical exams to support Alberta seniors with affordability.

There is no reference in the ministry business plan to potential changes to the charitable gaming model or distribution of lottery funds.

Technology and Innovation

The Ministry of Technology and Innovation is responsible for implementing the Alberta Broadband Strategy and investing in broadband internet. Announced in 2021, Alberta has committed to invest \$390 million by the end of fiscal year 2026-27. With matching federal funds, the amount invested will total \$780 million for broadband projects in Alberta. The ministry has forecasted that \$98.3 million of this funding will be allocated in 2024-25. ABmunis is hopeful that this funding will see more broadband projects completed in 2024.

Tourism and Sport

Budget 2024-25 provides the department of Tourism and Sport with \$135.7 million in operating funding, including an increase of \$7.6 million to Travel Alberta to support a new Tourism Strategy. The Tourism Strategy will focus on:

- increased air access for visitors;
- recovery of air routes lost in previous years;
- developing new routes;
- developing year-round experiences in areas outside legacy destinations such as Banff/Lake Louise, Canmore, Jasper, Edmonton, Calgary, and;
- establishing niche tourism destinations in rural areas of the province.

The Government of Alberta has created a new \$10 million Community Recreation Centre Infrastructure Program. ABmunis awaits to learn if municipalities will be eligible applicants.

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Transportation and Economic Corridors

The Ministry of Transportation and Economic Corridors delivers significant grant funding and transportation projects that impact municipalities. In 2024 the ministry will allocate \$708 million for provincial highway projects, new construction and ring roads. Page 115 of the fiscal plan has a breakdown of projects to be funded in 2024. The Municipal Water Wastewater Program will be \$66 million in 2024. A portion of the 2024 budget may be unspent funds from 2023 as the province planned to spend \$86 million in 2023 but only \$42 million is estimated to be spent by the 2023-24 fiscal year end.

Treasury Board and Finance

Treasury Board and Finance is responsible for budget planning, financial management, administering tax and revenue programs and economic analysis for the Government of Alberta. Of particular interest for municipalities is the ministry's role in providing loans to municipalities for capital projects. ABmunis has been advocating for a return to the model where municipalities could access capital loans at the same low rates the Government of Alberta could access in the market. Budget 2024-25 offers no response to our [resolution on loan rates](#) but ABmunis will continue to raise this issue and the opportunity to lower costs for community infrastructure.



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