

**REGULAR MEETING AGENDA
SUMMER VILLAGE OF SUNBREAKER COVE
MARCH 25, 2024 @ 8:30 A.M.**

A. CALL TO ORDER

- B. AGENDA** - additions/deletions
- adoption

- C. ADOPTION OF MINUTES** - Regular Meeting Minutes, February 12, 2023
- Municipal Planning Commission Minutes, February 5, 2023

D. DELEGATION

- 1) Phil Dirks, Metrix Group

E. INFORMATION ITEMS

- 1) Public Works Report
2) Development Update
3) CAO Report

F. TABLED ITEMS

- 1) **Finance**
a) Capital Budget

G. REQUESTS FOR DECISION

- 1) **Council & Legislative**
a) Working Well Workshop
- 2) **Planning & Development**
a) Encroachment Agreement Request

H. COUNCIL, COMMITTEES, AND CORRESPONDENCE

1) Council Reports

- a) Mayor Willmon
- b) Deputy Mayor Kimball
- c) Councillor Beets

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 – AB Budget

4) Upcoming Meetings

- a) Council Meeting – April 15, 2024

I. ADJOURNMENT

Summer Village of Sunbreaker Cove
Regular Meeting Minutes
February 12, 2024

C-1

Minutes of a Regular Council Meeting of the Summer Village of Sunbreaker Cove, Province of Alberta, held February 12, 2024, in the Summer Villages on Sylvan Lake Administration Office at Sylvan Lake, Alberta.

PRESENT	Mayor:	Jim Willmon
	Deputy Mayor:	Keith Kimball
	CAO:	Tanner Evans
	Development Officer:	Kara Hubbard
	Finance Manager:	Tina Leer
	Public Works Manager:	Justin Caslor
	Recording Secretary:	Teri Musseau
	Delegate(s):	Leanne Whiteley-Lagace
REGRETS	Councillor:	Teresa Beets

CALL TO ORDER The meeting was called to order at 8:29 a.m. by Mayor Willmon.

AGENDA APPROVAL

SBC-24-001 MOVED by Deputy Mayor Kimball that the agenda be adopted as presented.
CARRIED

CONFIRMATION OF MINUTES

SBC-24-002 MOVED by Mayor Willmon that the minutes of the Regular Meeting of Council held on December 11, 2023, be approved as presented.
CARRIED

DELEGATION

Stantec

Leanne Whiteley-Lagace from Stantec joined Council to provide an overview of the road analysis report prepared for the Summer Village of Sunbreaker Cove.

Leanne Whiteley-Lagace left the meeting at 9:01 a.m.

INFORMATION ITEMS

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

SBC-24-003 MOVED by Deputy Mayor Kimball that Council accept the information items as presented.
CARRIED

REQUESTS FOR DECISION

FINANCE

- SBC-24-004** 2024 Capital Budget
MOVED by Mayor Willmon that Administration bring back the capital budget with a 5-year capital plan to the next meeting that includes the Lacombe County shared emergency access road project; and further, Stantec to prepare another budget scenario that prioritizes poor quality roads.
CARRIED

Council break at 10:37 a.m.

Council reconvened at 10:43 a.m.

PLANNING & DEVELOPMENT

- SBC-24-005** Encroachment Agreement Request
MOVED by Deputy Mayor Kimball that Council deny the request for an encroachment agreement for a gravel driveway, and the gravel portion of the carriage way should be returned to a natural state. Council approve the entering into an encroachment agreement for the south edge retaining wall, landing, steps and deck, provided the deck area was not recently extended.
CARRIED

COUNCIL & LEGISLATION

- SBC-24-006** SLIDPC Terms of Reference
MOVED by Mayor Willmon that Council adopt the Sylvan Lake Intermunicipal Development Plan Terms of Reference as presented.
CARRIED

- SBC-24-007** Ambulatory Care Health Foundation
MOVED by Deputy Mayor Kimball that Council support the Sylvan Lake and Area Urgent Care Committee in forming the Sylvan Lake and Area Health Foundation.
CARRIED

- SBC-24-008** Commissionaires
MOVED by Mayor Willmon that Council accept the Commissionaires discussion as information.
CARRIED

COUNCIL REPORTS

Mayor Willmon

- Forest Resource Improvement Association of Alberta (FRIAA)
- Newsletter update
- Upcoming Sylvan Lake Regional Wastewater Commission

Deputy Mayor Kimball

- Firepits on Sylvan Lake

Summer Village of Sunbreaker Cove
Regular Meeting Minutes
February 12, 2024

C-1

Councillor Beets

- No reports , not in attendance

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

SBC-24-009

MOVED by Deputy Mayor Kimball that Council accept the Council and Committee Reports as presented.

CARRIED

NEXT MEETING

SBC-24-010

MOVED by Mayor Willmon that the next meeting of Council be held on March 25, 2024, at 8:30 a.m.

CARRIED

ADJOURNMENT

SBC-24-011

MOVED by Mayor Willmon that being the agenda matters have been concluded, the meeting adjourned at 11:38 a.m.

CARRIED

JIM WILLMON, MAYOR

TANNER EVANS, CAO

Minutes of a Municipal Planning Commission Meeting of the Summer Village of Sunbreaker Cove, Province of Alberta, held February 5, 2024, at the Summer Villages on Sylvan Lake Administration Office in Sylvan Lake, Alberta.

PRESENT: Chair: Keith Kimball
Member-at-Large: Colette Gilbert via Zoom
CAO: Tanner Evans
Development Officer: Kara Hubbard
Recording Secretary: Carolyn Widmer
Applicant(s): Serena Franz

CALL TO ORDER: Chair Kimball called the meeting to order at 9:04 a.m.

AGENDA:

MPC-24-001 Moved by Colette Gilbert to approve the agenda as presented.
CARRIED

DEVELOPMENT APPLICATION

1. 641 Fox Crescent - Renewal

Application for 641 Fox Crescent (Lot 5, Block 2, Plan 1823MC) requesting a development permit to operate a tourist home.

Kara Hubbard and applicants left the meeting at 9: a.m.

DECISIONS

1. 641 Fox Crescent

MPC-24-002 Moved by Chair Kimball to approve the application for a development permit to operate a tourist home at 641 Fox Crescent with the following conditions being met to the satisfaction of the Development Officer:

- The development permit is only valid for 1 year from the date of issuance. A new development application and approval will be required at that time should the application wish to continue with the tourist home use.
- Tourist homes shall be contained within the principle building and therefore garage suits shall not be used.
- Notwithstanding part three, section 2(3) of the Land Use Bylaw, no recreational vehicle shall be used as accommodation for the tourist home guests.
- The maximum number of people staying overnight in the tourist home shall be 8.
- The owner/operator of the tourist home is responsible for informing the Summer Village office of any changes in the alternate owner/operator's information.
- The minimum length of stay shall be no less than 7 days in the peak season between May 1 until September 30. Otherwise, it shall be no less than 3 days.

Initials

Summer Village of Sunbreaker Cove
February 5, 2024
Municipal Planning Commission Minutes
Page 2 of 2

C-2

- The tourist home shall always abide by the community standards bylaw regardless of who is occupying the home.
- Tourist homes shall not display any sign advertising the tourist home.
- Parking must be in place on the property or the road allowance in front of the property, a minimum of one stall per bedroom.
- Adjacent landowners to be provided with contact information of the tourist home operator(s) to allow neighbours to address any complaints with renters.

CARRIED

ADJOURNMENT:

MPC-24-003

Moved by Chair Kimball that the Municipal Planning Commission meeting be adjourned at 9:09 a.m.

CARRIED

KEITH KIMBALL, CHAIR

TANNER EVANS, CAO

Initials

Summer Village of Sunbreaker Cove

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.

Administrative Recommendations:

Council accept the 2023 audited financial statements as presented.

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 25, 2024

Summer Village of Sunbreaker Cove
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 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.

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

Amortization of Tangible Capital Assets - \$111,642 (2022 - \$107,773)

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

Allowance for Doubtful Accounts - \$8,681 (2022 - \$NIL)

The allowance is determined based entirely on specific customer account balances for which management believes there is uncertainty regarding the timely collection of these amounts.

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 thirteen (13) 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.

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 25, 2024.

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

SUMMER VILLAGE OF SUNBREAKER COVE
Financial Statements
For The Year Ended December 31, 2023

DRAFT

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of Summer Village of Sunbreaker Cove

Opinion

We have audited the financial statements of Summer Village of Sunbreaker Cove (the Summer Village), which comprise the statement of financial position as at December 31, 2023, and the statements of operations 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, changes in net financial assets, 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.

(continues)

Independent Auditors' Report to the Mayor and Council of Summer Village of Sunbreaker Cove
(continued)

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:

- 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 25, 2024

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

To the Mayor and Members of Council of the Summer Village of Sunbreaker Cove

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 judgments 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

SUMMER VILLAGE OF SUNBREAKER COVE

D-1

Statement of Financial Position

As At December 31, 2023

	2023	2022 <i>(Restated)</i> <i>(Note 16)</i>
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 936,127	\$ 797,656
Receivables <i>(Note 2)</i>	<u>784,685</u>	<u>801,487</u>
	<u>1,720,812</u>	<u>1,599,143</u>
LIABILITIES		
Accounts payable and accrued liabilities	43,167	29,975
Deposit liabilities	59,000	56,000
Deferred revenue <i>(Note 3)</i>	99,643	94,349
Due to other Sylvan Summer Villages <i>(Note 4)</i>	226,713	226,713
Long term debt <i>(Note 5)</i>	<u>472,161</u>	<u>486,375</u>
	<u>900,684</u>	<u>893,412</u>
NET FINANCIAL ASSETS	<u>820,128</u>	<u>705,731</u>
NON-FINANCIAL ASSETS		
Tangible capital assets <i>(Note 6)</i>	4,202,322	4,245,474
Prepaid expenses	<u>119</u>	<u>-</u>
	<u>4,202,441</u>	<u>4,245,474</u>
ACCUMULATED SURPLUS <i>(Note 7)</i>	<u>\$ 5,022,569</u>	<u>\$ 4,951,205</u>
Contingent liabilities <i>(Note 9)</i>		

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

SUMMER VILLAGE OF SUNBREAKER COVE
Statement of Operations and Accumulated Surplus
For the Year Ended December 31, 2023

D-1

	2023 (Budget) (Note 13)	2023 (Actual)	2022 (Actual) (Restated) (Note 16)
REVENUE			
Net municipal taxes (Schedule 2)	\$ 359,451	\$ 359,486	\$ 339,099
Sales and user charges (Schedule 4)	114,657	91,125	61,060
Interest	5,000	45,175	19,544
Government transfers for operating (Schedule 3)	25,942	25,968	9,056
Penalties and costs on taxes	5,300	10,193	10,350
Licenses and permits	9,550	8,308	11,486
Fines	-	1,600	163
Other	-	141	757
	519,900	541,996	451,515
EXPENSES			
Administration	152,753	149,046	142,098
Waste water treatment and disposal	111,112	62,231	78,937
Roads, streets, walks and lighting	88,196	61,071	47,040
Protective services	35,946	50,507	29,376
Parks and recreation	34,761	47,874	18,869
Garbage	33,885	28,580	26,195
Legislative	23,184	10,396	15,304
Disaster and emergency services	3,021	2,750	2,671
Environment	4,300	1,084	2,090
Library	750	831	735
Amortization	-	111,642	107,773
	487,908	526,012	471,088
ANNUAL SURPLUS (DEFICIT) BEFORE OTHER REVENUE	31,992	15,984	(19,573)
OTHER REVENUE			
Government transfers for capital (Schedule 3)	96,087	55,380	152,585
Gain on disposal of tangible capital assets	-	-	10,560
	96,087	55,380	163,145
ANNUAL SURPLUS	128,079	71,364	143,572
ACCUMULATED SURPLUS, BEGINNING OF YEAR	4,951,205	4,951,205	4,807,633
ACCUMULATED SURPLUS, END OF YEAR (Note 7)	\$ 5,079,284	\$ 5,022,569	\$ 4,951,205

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

SUMMER VILLAGE OF SUNBREAKER COVE
Statement of Changes in Net Financial Assets
For the Year Ended December 31, 2023

D-1

	2023 (Budget) <i>(Note 13)</i>	2023 (Actual)	2022 (Actual) <i>(Restated)</i> <i>(Note 16)</i>
ANNUAL SURPLUS	\$ 128,079	\$ 71,364	\$ 143,572
Acquisition of tangible capital assets	(226,087)	(68,490)	(398,342)
Amortization of tangible capital assets	-	111,642	107,773
Proceeds on disposal of tangible capital assets	-	-	72,074
(Gain) on sale of tangible capital assets	-	-	(10,560)
	(98,008)	114,516	(85,483)
Use (acquisition) of prepaid expenses	-	(119)	262
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	(98,008)	114,397	(85,221)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	705,731	705,731	790,952
NET FINANCIAL ASSETS, END OF YEAR	\$ 607,723	\$ 820,128	\$ 705,731

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

SUMMER VILLAGE OF SUNBREAKER COVE

D-1

Statement of Cash Flows

For The Year Ended December 31, 2023

	2023	2022 (Restated) (Note 16)
OPERATING ACTIVITIES		
Annual surplus	\$ 71,364	\$ 143,572
Non-cash items not included in annual surplus (deficit):		
Amortization of tangible capital assets	111,642	107,773
Gain on disposal of tangible capital assets	-	(10,560)
	<u>183,006</u>	<u>240,785</u>
Changes in non-cash working capital balances related to operations:		
Receivables	16,801	1,057,973
Accounts payable and accrued liabilities	13,192	(440,068)
Deferred revenue	5,295	(77,214)
Deposit liabilities	3,000	15,500
Prepaid expenses	(119)	262
	<u>38,169</u>	<u>556,453</u>
Cash flow from operating activities	<u>221,175</u>	<u>797,238</u>
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	(68,490)	(398,342)
Proceeds on sale of tangible capital assets	-	72,074
Cash flow used by capital activities	<u>(68,490)</u>	<u>(326,268)</u>
FINANCING ACTIVITIES		
Repayment of long term debt	(14,214)	(13,793)
Advances from other Sylvan Summer Villages	-	(70,811)
Cash flow used by financing activities	<u>(14,214)</u>	<u>(84,604)</u>
CHANGE IN CASH AND CASH EQUIVALENTS DURING YEAR	138,471	386,366
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	797,656	411,290
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 936,127	\$ 797,656

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

SUMMER VILLAGE OF SUNBREAKER COVE
Schedule of Equity in Tangible Capital Assets
For the Year Ended December 31, 2023

D-1
(Schedule 1)

	2023	2022
BALANCE, BEGINNING OF YEAR	\$ 3,532,386	\$ 3,218,727
Acquisition of tangible capital assets	68,490	398,342
Amortization of tangible capital assets	(111,642)	(107,773)
Advances from other Sylvan Summer Villages	-	70,811
Long term debt repayments	14,214	13,793
Net book value of tangible capital assets disposed of	-	(61,514)
BALANCE, END OF YEAR	\$ 3,503,448	\$ 3,532,386
Equity in tangible capital assets is comprised of the following:		
Tangible capital assets (net book value)	\$ 4,202,322	\$ 4,245,474
Due to other Sylvan Summer Villages	(226,713)	(226,713)
Long term debt used for tangible capital assets	(472,161)	(486,375)
	\$ 3,503,448	\$ 3,532,386

DRAFT

SUMMER VILLAGE OF SUNBREAKER COVE
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	\$ 359,451	\$ 717,716	\$ 703,051
REQUISITIONS			
Alberta School Foundation Fund	-	358,230	363,952
NET MUNICIPAL PROPERTY TAXES	\$ 359,451	\$ 359,486	\$ 339,099

DRAFT

SUMMER VILLAGE OF SUNBREAKER COVE
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	\$ 25,942	\$ 25,968	\$ 9,056
TRANSFERS FOR CAPITAL			
Provincial government conditional transfers	96,087	55,380	152,585
TOTAL GOVERNMENT TRANSFERS	\$ 122,029	\$ 81,348	\$ 161,641

DRAFT

SUMMER VILLAGE OF SUNBREAKER COVE
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	\$ 85,300	\$ 48,705	\$ 51,657	\$ 52,683	\$ 536	\$ 120,605	\$ 359,486
Sales and user charges	850	-	-	-	90,275	-	91,125
Interest	45,175	-	-	-	-	-	45,175
Government transfers	17,580	-	-	8,388	-	-	25,968
All other	141	-	1,600	-	-	18,501	20,242
	<u>149,046</u>	<u>48,705</u>	<u>53,257</u>	<u>61,071</u>	<u>90,811</u>	<u>139,106</u>	<u>541,996</u>
EXPENSES							
Contracted & general services	36,793	48,705	42,699	61,071	76,095	3,888	269,251
Salaries, wages & benefits	101,410	-	10,558	-	-	7,592	119,560
Interest on long-term debt	-	-	-	-	14,716	-	14,716
Materials, goods, supplies & utilities	10,843	-	-	-	-	-	10,843
	<u>\$ 149,046</u>	<u>\$ 48,705</u>	<u>\$ 53,257</u>	<u>\$ 61,071</u>	<u>\$ 90,811</u>	<u>\$ 11,480</u>	<u>\$ 414,370</u>
NET REVENUE, BEFORE AMORTIZATION	-	-	-	-	-	127,626	127,626
Amortization	(9,980)	(28,987)	(813)	(27,912)	(43,950)	-	(111,642)
NET REVENUE	<u>\$ 9,980</u>	<u>\$ 28,987</u>	<u>\$ 813</u>	<u>\$ 27,912</u>	<u>\$ 43,950</u>	<u>\$ 127,626</u>	<u>\$ 15,984</u>

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

SUMMER VILLAGE OF SUNBREAKER COVE
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	\$ 112,366	\$ 19,604	\$ 31,883	\$ 47,040	\$ 44,448	\$ 83,758	\$ 339,099
Sales and user charges	375	-	-	-	60,685	-	61,060
All other	757	-	163	-	-	21,836	22,756
Interest	19,544	-	-	-	-	-	19,544
Government transfers	9,056	-	-	-	-	-	9,056
	<u>142,098</u>	<u>19,604</u>	<u>32,046</u>	<u>47,040</u>	<u>105,133</u>	<u>105,594</u>	<u>451,515</u>
EXPENSES							
Contracted services & general services	\$ 41,057	\$ 19,604	\$ 31,906	\$ 47,040	\$ 89,995	\$ 5,469	\$ 235,071
Salaries, wages & benefits	90,235	-	-	-	-	11,925	102,160
Interest on long-term debt	-	-	-	-	15,138	-	15,138
Materials, goods, & supplies	10,806	-	140	-	-	-	10,946
	<u>142,098</u>	<u>19,604</u>	<u>32,046</u>	<u>47,040</u>	<u>105,133</u>	<u>17,394</u>	<u>363,315</u>
NET REVENUE, BEFORE AMORTIZATION	-	-	-	-	-	88,200	88,200
Amortization	(9,980)	(27,382)	-	(26,461)	(43,950)	-	(107,773)
NET REVENUE (DEFICIT)	<u>\$ 9,980</u>	<u>\$ 27,382</u>	<u>\$ -</u>	<u>\$ 26,461</u>	<u>\$ 43,950</u>	<u>\$ 88,200</u>	<u>\$ (19,573)</u>

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

1. ACCOUNTING POLICIES

The financial statements of the Summer Village of Sunbreaker Cove (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. 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)

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
Trade and other receivables	Lower of cost or net recoverable value
Accounts payable and accrued liabilities	Cost
Deposit liabilities	Cost
Bank indebtedness and long-term debt	Amortized 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) 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.

(g) Tax Revenue

Property tax revenue is recognized as revenue in the year it is levied.

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

(continues)

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

(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 Summer Village 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.

(continues)

Notes to Financial Statements

Year Ended December 31, 2023

1. ACCOUNTING POLICIES (continued)*(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:

Land improvements	15 years
Engineered structures:	
Wastewater system	75 years
Roadway system	15 years
Machinery, equipment and furnishings	10 years
Buildings	25 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.

2. RECEIVABLES

	<u>2023</u>	<u>2022</u>
Wastewater collection system fees	\$ 695,802	\$ 711,450
Other governments	81,729	36,928
Taxes and grants in place of taxes	8,775	26,918
Goods and Services Tax rebate	7,060	26,191
	<u>793,366</u>	801,487
Less: allowance for doubtful accounts	<u>(8,681)</u>	-
	<u>\$ 784,685</u>	<u>\$ 801,487</u>

Wastewater collection system fees receivable are repayable from residents in annual installments of \$28,949 over twenty five years from the time of connection.

3. DEFERRED REVENUE

	<u>2022</u>	<u>Allocations</u>	<u>Funds Expended</u>	<u>2023</u>
Municipal Sustainability Initiative	\$ 78,221	\$ 58,991	\$ (40,380)	\$ 96,832
Canada Community-Building Fund	16,128	10,071	(23,388)	2,811
	<u>\$ 94,349</u>	<u>\$ 69,062</u>	<u>\$ (63,768)</u>	<u>\$ 99,643</u>

Notes to Financial Statements

Year Ended December 31, 2023

4. DUE TO 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.

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

5. LONG TERM DEBT

Government of Alberta debenture repayable in semi-annual instalments of \$7,565 including interest at a rate of 3.39% maturing in 2046.

Government of Alberta debenture repayable in semi-annual instalments of \$6,910 including interest at a rate of 2.702% maturing in 2046.

	<u>2023</u>	<u>2022</u>
	\$ 240,307	\$ 247,116
	<u>231,854</u>	<u>239,259</u>
	<u>\$ 472,161</u>	<u>\$ 486,375</u>

Principal repayment terms are approximately:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 14,648	\$ 14,301	\$ 28,949
2025	15,096	13,853	28,949
2026	15,557	13,392	28,949
2027	16,033	12,916	28,949
2028	16,524	12,425	28,949
Thereafter	<u>394,303</u>	<u>119,872</u>	<u>514,175</u>
	<u>\$ 472,161</u>	<u>\$ 186,759</u>	<u>\$ 658,920</u>

Notes to Financial Statements
Year Ended December 31, 2023

6. TANGIBLE CAPITAL ASSETS

	2023 Net Book Value	2022 Net Book Value
Engineered structures		
Wastewater systems	\$ 3,205,860	\$ 3,249,810
Roadways	391,941	382,525
	3,597,801	3,632,335
Land improvements	208,643	212,431
Buildings	193,347	202,136
Land	179,100	179,100
Machinery and equipment	7,835	10,158
Vehicles	15,596	9,314
	\$ 4,202,322	\$ 4,245,474

	Cost Beginning of Year	Additions	Disposals	Write-downs	Cost End of Year
Engineered structures					
Roadways	\$ 724,619	\$ 36,293	-	-	\$ 760,912
Wastewater systems	3,296,280	-	-	-	3,296,280
	4,020,899	36,293	-	-	4,057,192
Buildings	219,713	-	-	-	219,713
Machinery and equipment	26,678	-	-	-	26,678
Land	179,100	-	-	-	179,100
Land improvements	393,754	24,067	-	-	417,821
Vehicles	10,349	8,130	-	-	18,479
	\$ 4,850,493	\$ 68,490	\$ -	\$ -	\$ 4,918,983

	Accumulated Amortization Beginning of Year	Current Amortization	Disposals	Write-downs	Accumulated Amortization End of Year
Engineered structures					
Roadways	\$ 342,094	\$ 26,877	-	-	\$ 368,971
Wastewater systems	46,470	43,950	-	-	90,420
	388,564	70,827	-	-	459,391
Buildings	17,577	8,789	-	-	26,366
Machinery and equipment	16,520	2,323	-	-	18,843
Land improvements	181,323	27,855	-	-	209,178
Vehicles	1,035	1,848	-	-	2,883
	\$ 605,019	\$ 111,642	\$ -	\$ -	\$ 716,661

Notes to Financial Statements

Year Ended December 31, 2023

7. ACCUMULATED SURPLUS

	<u>2023</u>	<u>2022</u>
Unrestricted surplus	\$ 72,603	\$ 124,534
Restricted surplus		
Operating reserves (Note 8)	963,524	766,818
Capital reserves (Note 8)	482,994	527,467
Equity in tangible capital assets (Schedule 1)	<u>3,503,448</u>	<u>3,532,386</u>
	<u>\$ 5,022,569</u>	<u>\$ 4,951,205</u>

8. RESERVES

	<u>2023</u>	<u>2022</u>
Operating Reserves		
Long term debt repayment	\$ 723,524	\$ 687,869
General contingencies	215,000	53,949
Tax rate stabilization	<u>25,000</u>	<u>25,000</u>
	<u>\$ 963,524</u>	<u>\$ 766,818</u>
Capital Reserves		
Roads, streets, walks, lighting	\$ 323,088	\$ 278,611
Land improvements	118,450	115,000
Sewer	41,456	75,889
Environmental	-	56,600
Fleet	<u>-</u>	<u>1,367</u>
	<u>\$ 482,994</u>	<u>\$ 527,467</u>

9. CONTINGENT LIABILITIES

- 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.

10. CREDIT FACILITY

The Summer Village has a revolving line credit facility to a maximum of \$1,000,000 bearing interest at prime plus 1% per annum. The credit facility was not drawn upon as of December 31, 2023 or 2022.

Notes to Financial Statements

Year Ended December 31, 2023

11. CONTRACTUAL OBLIGATIONS

The Summer Village has entered into an agreement for basic assessment services with Wild Rose Assessment Services Inc. for a five year term commencing April 2020 through March 2025. The cost of assessment services will be \$7,000 annually over the five years.

The Summer Village has entered into an agreement for waste collection services for a five year term commencing January 2023 expiring December 2027. The estimated cost of these services is \$14,000 annually.

12. 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	\$ 812,994	\$ 677,273
Total debt	(472,161)	(486,375)
Total debt limit remaining	\$ 340,833	\$ 190,898
Service on debt limit	\$ 135,499	\$ 112,879
Service on debt	(28,949)	(28,949)
Total service on debt limit remaining	\$ 106,550	\$ 83,930

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.

Pursuant to a Ministerial Order, the Summer Village received approval to exceed its regulated debt limit and borrow up to \$1.3 million to finance the sanitary collection system project.

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 29, 2022. The chart below reconciles the approved financial plan to the figures reported in these financial statements.

	2023 Budget	2023 Actual
Annual surplus	\$ 128,079	\$ 71,364
Purchase of tangible capital assets	(226,087)	(68,490)
Amortization of tangible capital assets	-	111,642
Transfer (to) from reserves	98,008	(152,233)
	\$ -	\$ (37,717)

Notes to Financial Statements

Year Ended December 31, 2023

14. 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.

15. SALARIES AND BENEFITS DISCLOSURE

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

	Salary (1)	Benefits (2)	2023	2022
Mayor				
Willmon (August 2022 - present)	\$ 3,430	\$ -	\$ 3,430	\$ 3,180
Beets (January 2022 - July 2022)	1,200	1	1,201	4,800
Councilors				
Kimball	1,800	90	1,890	2,122
	\$ 6,430	\$ 91	\$ 6,521	\$ 10,102
Chief Administrative Officer				
Evans	\$ 18,806	\$ 1,626	\$ 20,432	\$ 19,233
Designated officer				
Assessor	\$ 7,400	\$ -	\$ 7,400	\$ 7,200

(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 pension, 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.

16. RESTATEMENT

During 2023, the Village became aware of additional grant allocations related to the 2020 fiscal year that should have been recorded in the 2020 fiscal year but were not. This was corrected retroactively during the 2023 fiscal year and comparative figures have been restated.

The effect of these changes on the comparative figures have resulted in increases in accounts receivable and accumulated surplus in the amount of \$13,210.

17. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were approved by Council and management.

Summer Village of Sunbreaker Cove

March 25, 2024

Public Works

Information Item

Agenda Item: *Sunbreaker Cove Public Works Update*

Background:

The following will provide Council with an update on Public Works activities and follow up items:

Capital Projects:

- 2024-2033 10 Year Road Capital Plan: see attached Capital Plan. 3 Options presented for Council consideration.
 - Stantec can only identify needs based on a PQI trigger, not VCI. They can run a performance constraint budget (ex: maintain PQI of 70) and apply a min PQI constraint of 40. This may generate slightly different results.
 1. Maintain current PQI of 62 = Total ten-year costs \$1,212,592
 2. Achieve PQI of 55 = Total ten-year costs \$557,941
 3. Achieve PQI of 50 = Total ten-year costs \$464,029

2024 Costs Summary	Level of Service
\$42,833	Maintain PQI 62
\$0	Achieve PQI 55
\$0	Achieve PQI 50

2024-2033 Capital Plan Considerations:

- **Option 1 (maintain PQI = 62)** - Spend an average of \$121,259 over ten years to maintain current PQI of 62 (Good condition). This option recommends 38/78 (49%) of projects to complete surface treatments.
- **Option 2 (achieve PQI = 55)** - Spend an average of \$55,794.10 over ten years to achieve PQI of 55 (Fair). This option recommends 31/46 projects (67%) of projects to complete surface treatments to help protect the pavement and extend life. No Capital work until 2026.
- **Option 3 (achieve PQI =50)** - Spend an average of \$46,402.9 over ten years to achieve PQI of 50 (Fair). Recommended 19/29 (66%) of projects

will require surface treatments to protect surface and extend life. No Capital work until 2028.

Capital Projects cont'd:

- EOS stairs (MR 3) – PW will prepare a Request for Quote (RFQ) to removal the two existing stairways which are a safety risk. The quote will also include an improvement plan for the existing stairway leading down to the lake.

Capital Projects cont'd:

- Sewer Main Valve tops protection project - 21 Valve tops are recommended to install along sewer main - of those 21 identified locations are in areas where Stantec and Pidherneys believe vehicles park on the grass in summer or maybe winter and could damage them (high risk areas)

- It is not a standard thing for these protection tops to be installed as part of the design/install process. These valves are off of the road and should not typically be at risk of being driven over by large vehicles. However, Sunbreakers roads and intersections are a little tighter and people tend to park in ditches or grass areas more than the other Villages.

- The cost to complete this work is \$14,000. Work to be completed



- ve valve top.

Operating Activities & Follow-up Items:

- Snow Plowing & Ice Control - Sanding began during week of March 4, 2024, after snow event. No public complaints or concerns were received.

Administrative Recommendations:

That Council direct PW for the 2024 roads improvement program and locations.

Authorities:

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

**SB Cove - 10 Year Road Capital Plan
Costs to Maintain Current PQI = 62**

Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT
Aspen Close - 0.19 km road ID # 191665	\$400										78	crack filling
Birch Road - 0.28 km road ID # 191651	\$200										66	crack filling
Briar Road - 0.171 km road ID # 191674	\$3,124										76	surface treatment
Cottonwood Close - 0.184 km road ID # 191671	\$300										79	crack filling
Elk street - 0.127 km road ID # 191661	\$2,775										79	surface treatment
Elk street - 0.386 km road ID # 191666	\$8,441										69	surface treatment
Fox Crescent - 0.054 km road ID # 191652	\$27,167										32	reconstruction
Fox Crescent - 0.246 km road ID # 191715	\$200										74	crack filling
Juniper Road - 0.313 km road ID # 191689	\$9,111										75	surface treatment
Larch Road - 0.200 km road ID # 191687	\$100										63	crack filling

**SB Cove - 10 Year Road Capital Plan
Costs to Maintain Current PQI = 62 Cont'd**

Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT
Marine Dr - 0.095 km road ID # 191662	\$84,160										34	reconstruction
Marine Dr - 0.316 km road ID # 191672	\$11,521										74	surface treatment
Pine Road - 0.024 km road ID # 191650	\$450										73	surface treatment
Pine Road - 0.217 km road ID # 191694	\$200										84	crack filling
Pine Road - 0.033 km road ID # 191696	\$604										73	surface treatment
Balm Road - 0.710 km road ID # 191711		\$433,788									42	reconstruction
Breakers Way - 0.012 km road ID # 191684		\$2,246									46	mill & overlay
Breakers Way - 0.206 km road ID # 191713		\$125,715									39	reconstruction
Antelope Street - 0.367 km road ID # 191683				\$51,138							52	mill & overlay
Aspen Close - 0.192 km road ID # 191665				\$381							78	crack filling
Briar Road - 0.192 km road ID # 191674				\$3,316							76	surface treatment
Elk Street - 0.127 km road ID # 191661				\$2,945							79	surface treatment

**SB Cove - 10 Year Road Capital Plan
Costs to Maintain Current PQI = 62 Cont'd**

Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT
Elk street - 0.386 km road ID # 191666				\$8,957							69	surface treatment
Fox Crescent - 0.054 km road ID # 191652				\$30							32	crack filling
Fox Crescent - 0.246 km road ID # 191715				\$4,761							74	surface treatment
Juniper Road - 0.313 km road ID # 191689				\$9,668							75	surface treatment
Marine Dr - 0.095 km road ID # 191662				\$83							34	crack filling
Marine Dr - 0.316 km road ID # 191672				\$12,227							74	surface treatment
Pine Road - 0.024 km road ID # 191650				\$471							73	surface treatment
Pine Road - 0.217 km road ID # 191694				\$144							84	crack filling
Pine Road - 0.033 km road ID # 191696				\$641							73	surface treatment
Poplar Road - 0.178 km road ID # 191679				\$3,439							73	surface treatment
Balm Road - 0.710 km road ID # 191711					\$480						42	crack filling
Breakers way - 0.710 km road ID # 191684					\$50						46	crack filling

**SB Cove - 10 Year Road Capital Plan
Costs to Maintain Current PQI = 62 Cont'd**

Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT
Breakers Way - 0.206 km road ID # 191713								\$147			39	crack filling
Juniper Road - 0.313 km road ID # 191689								\$10,465			75	surface treatment
Larch Road - 0.200 km road ID # 191687								\$30,056			63	mill & overlay
Pine Road - 0.217 km road ID # 191694								\$5,454			84	surface treatment
Willow Road - 0.309 km road ID # 191693								\$185			54	crack filling
Birch Road - 0.073 km road ID # 191710									\$1,553		84	surface treatment
Breakers way - 0.093 km road ID # 191708									\$70		56	crack filling
Fox Crescent - 0.749 km road ID # 191663									\$22,373		85	surface treatment
Fox Crescent - 0.093 km road ID # 191667									\$1,988		78	surface treatment
Fox Crescent - 0.113 km road ID # 191704									\$2,901		77	surface treatment
Marine Dr - 0.316 km road ID # 191672									\$13,499		74	surface treatment
Pine Road - 0.070 km road ID # 191656									\$10,752		69	mill & overlay

**SB Cove - 10 Year Road Capital Plan
Costs to Maintain Current PQI = 62 Cont'd**

Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT
Antelope Street - 0.367 km road ID # 191683										\$230	52	crack filling
Elk Street - 0.127 km road ID # 191661										\$3,316	79	surface treatment
Elk street - 0.386 km road ID # 191666										\$10,087	69	surface treatment
Elk Street - 0.243 km road ID # 191716										\$53,329	75	mill & overlay
Fox Crescent - 0.054 km road ID # 191652										\$40	32	crack filling
Marine Dr - 0.095 km road ID # 191662										\$94	34	crack filling
Marine Dr - 0.489 km road ID # 191709										\$547	52	crack filling
Pine Road - 0.024 km road ID # 191650										\$15	73	crack filling
Pine Road - 0.033 km road ID # 191696										\$722	73	surface treatment
Poplar Road - 0.178 km road ID # 191679										\$3,873	73	surface treatment
TOTAL COSTS	\$148,753	\$561,749	\$0	\$98,201	\$44,498	\$41,350	\$149,689	\$46,836	\$53,136	\$68,380		
TOTAL TEN YEAR COSTS (2024-2033)	\$1,212,592											

**SB Cove - 10 Year Road Capital Plan
Costs to Achieve PQI - 55**

Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT
Briar Road - 0.171 km road ID # 191674			\$3,251								76	surface treatment
Elk Street - 0.127 km road ID # 191661			\$2,887								79	surface treatment
Elk street - 0.386 km road ID # 191666			\$8,782								69	surface treatment
Fox Crescent - 0.246 km road ID # 191715			\$4,667								74	surface treatment
Pine Road - 0.024 km road ID # 191650			\$462								73	surface treatment
Pine Road - 0.217 km road ID # 191694			\$4,940								84	surface treatment
Pine Road - 0.033 km road ID # 191696			\$629								73	surface treatment
Poplar Road - 0.178 km road ID # 191679			\$3,372								73	surface treatment
Antelope Street - 0.367 km road ID # 191683				\$51,138							52	mill & overlay
Juniper Road - 0.313 km road ID # 191689				\$9,668							75	surface treatment
Breakers Way - 0.135 km road ID # 191685					\$26,904						54	mill & overlay
Willow Road - 0.149 km road ID # 191681					\$25,314						54	mill & overlay

**SB Cove - 10 Year Road Capital Plan
Costs to Achieve PQI - 55 (Cont'd)**

Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT
Willow Road - 0.309 km road ID # 191693					\$43,818						54	mill & overlay
Birch Road - 0.073 km road ID # 191710						\$1,463					84	surface treatment
Briar Road - 0.171 km road ID # 191674						\$3,450					76	surface treatment
Elk Street - 0.127 km road ID # 191661						\$3,064					79	surface treatment
Elk street - 0.386 km road ID # 191666						\$9,319					69	surface treatment
Fox Crescent - 0.093 km road ID # 191667						\$1,874					78	surface treatment
Fox Crescent - 0.246 km road ID # 191715						\$4,953					74	surface treatment
Pine Road - 0.024 km road ID # 191650						\$490					73	surface treatment
Pine Road - 0.042 km road ID # 191664						\$836					79	surface treatment
Pine Road - 0.217 km road ID # 191694						\$5,243					84	surface treatment
Pine Road - 0.033 km road ID # 191696						\$667					73	surface treatment
Poplar Road - 0.178 km road ID # 191679						\$3,578					73	surface treatment
Antelope Street - 0.367 km road ID # 191683							\$215				52	crack filling

**SB Cove - 10 Year Road Capital Plan
Costs to Achieve PQI - 55 (Cont'd)**

Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT
Marine Dr - 0.489 km road ID # 191709							\$129,973				52	mill & overlay
Birch Road - 0.283 km road ID # 191651								\$51,077			66	mill & overlay
Breakers Way - 0.135 km road ID # 191685								\$120			54	crack filling
Fox Crescent - 0.749 km road ID # 191663								\$21,935			85	surface treatment
Juniper Road - 0.313 km road ID # 191689								\$10,465			75	surface treatment
Willow Road - 0.149 km road ID # 191681								\$107			54	crack filling
Willow Road - 0.309 km road ID # 191693								\$185			54	crack filling
Birch Road - 0.073 km road ID # 191710									\$1,553		84	surface treatment
Briar Road - 0.192 km road ID # 191674									\$3,661		76	surface treatment
Elk Street - 0.127 km road ID # 191661									\$3,251		79	surface treatment
Elk street - 0.386 km road ID # 191666									\$9,890		69	surface treatment
Fox Crescent - 0.093 km road ID # 191667									\$1,988		78	surface treatment
Fox Crescent - 0.246 km road ID # 191715									\$5,256		74	surface treatment

**SB Cove - 10 Year Road Capital Plan
Costs to Achieve PQI - 55 (Cont'd)**

Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT
Pine Road - 0.024 km road ID # 191650									\$521		73	surface treatment
Pine Road - 0.217 km road ID # 191694									\$5,563		84	surface treatment
Pine Road - 0.033 km road ID # 191696									\$708		73	surface treatment
Poplar Road - 0.178 km road ID # 191679									\$3,797		73	surface treatment
Antelope Street - 0.367 km road ID # 191683										\$229	52	crack filling
Breakers Way - 0.140 km road ID # 191682										\$30,769	67	mill & overlay
Elk Street - 0.243 km road ID # 191716										\$53,329	75	mill & overlay
Marine Dr - 0.489 km road ID # 191709										\$547	52	crack filling
TOTAL COSTS	\$0	\$0	\$28,990	\$60,086	\$96,036	\$34,937	\$130,188	\$83,889	\$36,188	\$86,907		
TOTAL TEN YEAR COSTS (2024-2033)	\$557,941											

**SB Cove - 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
Fox Crescent - 0.246 km road ID # 191715					\$4,856						74	surface treatment
Pine Road - 0.024 km road ID # 191650					\$481						73	surface treatment
Pine Road - 0.217 km road ID # 191694					\$5,140						84	surface treatment
Pine Road - 0.033 km road ID # 191696					\$654						73	surface treatment
Poplar Road - 0.178 km road ID # 191679					\$3,508						73	surface treatment
Willow Road - 0.309 km road ID # 191693					\$43,818						54	mill & overlay
Birch Road - 0.073 km road ID # 191710						\$1,463					84	surface treatment
Breakers way - 0.093 km road ID # 191708						\$16,094					56	mill & overlay
Fox Crescent - 0.749 km road ID # 191663						\$21,083					85	mill & overlay
Fox Crescent - 0.093 km road ID # 191667						\$1,874					78	surface treatment
Fox Crescent - 0.113 km road ID # 191704						\$2,734					77	surface treatment
Pine Road - 0.042 km road ID # 191664						\$836					79	surface treatment

**SB Cove - 10 Year Road Capital Plan
Costs to Achieve PQI – 50 (cont'd)**

Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT
Marine Dr - 0.489 km road ID # 191709							\$129,973				52	mill & overlay
Birch Road - 0.283 km road ID # 191651								\$51,077			66	mill & overlay
Fox Crescent - 0.246 km road ID # 191715								\$5,153			74	surface treatment
Pine Road - 0.024 km road ID # 191650								\$510			73	surface treatment
Pine Road - 0.217 km road ID # 191694								\$5,454			84	surface treatment
Pine Road - 0.033 km road ID # 191696								\$694			73	surface treatment
Poplar Road - 0.178 km road ID # 191679								\$3,723			73	surface treatment
Willow Road - 0.309 km road ID # 191693								\$185			54	crack filling
Birch Road - 0.073 km road ID # 191710									\$1,553		84	surface treatment
Breakers way - 0.093 km road ID # 191708									\$70		56	crack filling
Elk street - 0.386 km road ID # 191666									\$71,206		69	mill & overlay
Fox Crescent - 0.749 km road ID # 191663									\$22,373		85	surface treatment

**SB Cove - 10 Year Road Capital Plan
Costs to Achieve PQI – 50 (cont'd)**

Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT
Fox Crescent - 0.093 km road ID # 191667									\$1,988		78	surface treatment
Fox Crescent - 0.113 km road ID # 191704									\$2,901		77	surface treatment
Pine Road - 0.070 km road ID # 191656									\$10,752		69	mill & overlay
Elk Street - 0.243 km road ID # 191716										\$53,329	75	mill & overlay
Marine Dr - 0.489 km road ID # 191709										\$547	52	crack filling
Juniper Road - 0.313 km road ID # 191689											75	surface treatment
Willow Road - 0.149 km road ID # 191681											54	crack filling
Willow Road - 0.309 km road ID # 191693											54	crack filling
Birch Road - 0.073 km road ID # 191710											84	surface treatment

SB Cove - 10 Year Road Capital Plan Costs to Achieve PQI - 50 (cont'd)												
Project Title / ROAD ID	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	EXISTING PQI	RECOMMENDED TREATMENT
Briar Road - 0.192 km road ID # 191674											76	surface treatment
Elk Street - 0.127 km road ID # 191661											79	surface treatment
Elk street - 0.386 km road ID # 191666											69	surface treatment
Fox Crescent - 0.093 km road ID # 191667											78	surface treatment
Fox Crescent - 0.246 km road ID # 191715											74	surface treatment
TOTAL COSTS	\$0	\$0	\$0	\$0	\$58,457	\$44,084	\$129,973	\$66,796	\$110,843	\$53,876		
TOTAL TEN YEAR COSTS (2024-2033)	\$464,029											

SUNBREAKER COVE ROADS OVERVIEW



Pavement Quality Index (PQI)

- PQI ≤ 20
- 20 < PQI ≤ 40
- 40 < PQI ≤ 60
- 60 < PQI ≤ 80
- PQI > 80

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

Summer Village of Sunbreaker Cove

March 25, 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 listing for Sunbreaker Cove:

1. 669 Fox Crescent	Dwelling & Detached Garage	Issued in 2020
2. 805 Sunhaven Way	Demo & Detached Garage w GH	Issued in 2021
3. 1130 Breakers Way	Dwelling	Issued in 2021
4. 809 Sunhaven Way	Dwelling	Issued in 2021
5. 1422 Aspen Close	Dwelling	Issued in 2022
6. 747 Elk Street	Dwelling	Issued in 2022
7. 609 Fox Crescent	Dwelling	Issued in 2022
8. 1213 Pine Road	Dwelling	Issued in 2022
9. 1101 Larch Road	Dwelling Move – Demolition	Issued in 2022
10. 717 Elk Street	Dwelling Addition	Issued in 2023
11. 1301 Breakers Way	Detached Garage	Issued in 2023
12. 1101 Larch Road	Dwelling	Issued in 2023
13. 1330 Balm Road	Dwelling Addition	Issued in 2023
14. 721 Elk Street	Demolition	Issued in 2023
15. 1209 Breakers Way	Demolition & Dwelling	Issued in 2023
16. 1329 Birch Road	Dwelling Addition	Issued in 2024

Active development permits for the operation of a Tourist Home:

1. 609 Fox Crescent
2. 1126 Breakers Way
3. 685 Fox Crescent
4. 641 Fox Crescent (**NEW**)

Permit Summary:

Year to date 2024:

2 development permit. Estimated project cost \$125,000.00.

Year to date 2023:

8 development permits. Estimated project cost \$1,725,000.00.

2022 Jan.-Dec.:

14 development permits. Estimated project cost \$2,191,500.00.

2021 Jan.-Dec.:

14 development permits. Estimated project cost \$2,404,000.00.

Open Administrative Files:

1117 Larch Road

1353 Balm Road

745 Elk Street

Administrative Recommendations:

Council to accept as information.

Authorities:

Land Use Bylaw #99/13.

Summer Village of Sunbreaker Cove

March 25, 2024

Information

Agenda Item: *CAO Report*

Background:

- CAO attended the Alberta Munis spring municipal leaders caucus and attend sessions on preparing for drought, fostering respect in polarized communities, properly crafting resolutions, and engagement sessions with different ministers.
- Attended the LREMP Advisory meeting on March 6th. Joined the subcommittee working on pursuing a ministerial order for LREMP.
- Attended ICS 300 training February 26-28. This satisfies the requirement that the Director of Emergency Management obtain at least level 300 training.
- Met with Alberta Environment and Parks to discuss Birchcliff's provincial requirements for the community pier program. It will most likely be a DLO application, but we should hear back soon.
- Met with Alberta Emergency Management Association on February 20th to complete Birchcliff's community emergency management program (CEMP). This satisfies the requirement to complete a CEMP annually.
- On Saturday, March 9 a resident experienced a sewer issue on his property. CAO attended the scene where we had a contractor turn off the cc valve to the property. The leak was relatively small and contained to the resident's backyard with a small amount into the reserve. A vac truck was hired to clean up. I am not yet aware of what the cause was, however the cc valve was not requested to be turned on by the homeowner.

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”.

Summer Village of Sunbreaker Cove

March 25, 2024

Finance

Request for Decision

Agenda Item: *2024 Capital Budget*

Background:

Administration is bring back the amended capital project budget items for 2024 as directed at the February Council meeting.

Options for Consideration:

That Council review and discuss the Capital Budget provided and to provide any necessary input and projects into the 2024 Capital Budget.

Administrative Recommendations:

- 1) That Council discuss and adopt the 2024 Capital Budget.

Authorities:

Section 242(1) of the Municipal Government Act, R.S.A. 2000, c M-26, provides that Council must adopt an operating budget for each calendar year.

Expenses Anticipated	Capital Projects	Total 2024 Budget	
	Stairs/platform options	10,000	
	Pathway improvements	16000	
	Land Use Bylaw Rewrite	35,000	
	DLO options for shoreline	25,000	
	Roads		
	Tree removal plan	15,000	
	Emergency Access Road	14,175	
Total Expenses		\$	115,175.00
Revenue Anticipated			
	Reserve Land Improvement	118,450	
	Reserve Roads		
	MSI/LGFF	169,697	
	CCBF	12000	
Total Funding		\$	300,147.00 \$ -
Amount Required from Taxation		\$	-

Summer Village of Sunbreaker Cove

March 25, 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 Sunbreaker Cove

March 25, 2024

Planning and Development

Request for decision

Agenda Item: *Encroachment Agreement Request*

Background:

The following property is requesting to be entered into an Encroachment Agreement, and requires Council approval:

1321 Birch Road

Encroaching landing, retaining wall and steps onto the Environmental Open Space. (Reserve - R)

In 2023 administration received a real property report for the property as construction of an accessory building was completed. It was noted in a certificate of compliance that the landing, retaining wall and steps are encroaching and an encroachment agreement is required. There is an existing real property report and certificate of compliance in the property file showing the retaining wall encroachment from 2002, however no agreement was entered into at that time.

Encroachment Policy & extent of the encroachment attached.

Options for Consideration:

1. Approve the encroachment agreement for a 5 year term.
2. Deny granting an agreement and administration to notify residents that encroachments shall be removed within 30 days of letter.

Administrative Recommendations:

Council to provide administration direction.

Authorities:

Encroachment Policy – SBC-22-144

Re: 1321 Birch Rd SV Sunbreaker Cove

[REDACTED]
Mon 2024-02-26 9:47 AM

To: Kara Hubbard <khubbard@sylvansummervillages.ca> [REDACTED]

Dear Kara,

Further to our discussion - the encroachment cited (staircase to the waterfront) has been there as long as we have been owners of the cabin (2009). In fact, it is our understanding that the stairs have been there well before that and has been used since that time as a safe passage down to the waterfront given the slope of the lot. The encroachment in no way impacts the waterfront area or the passage of people thereon as it ends when the land flattens out - and is only encroaching on the land as a function of the lot line not following the slope of the lot. Please let me know if you require anything further.

All the best,

Jason

Alberta Land Surveyor's Real Property Report

CLIENT: [REDACTED]

LEGAL DESCRIPTION:

Lot : 14
Block : 9
Plan : 413 NY

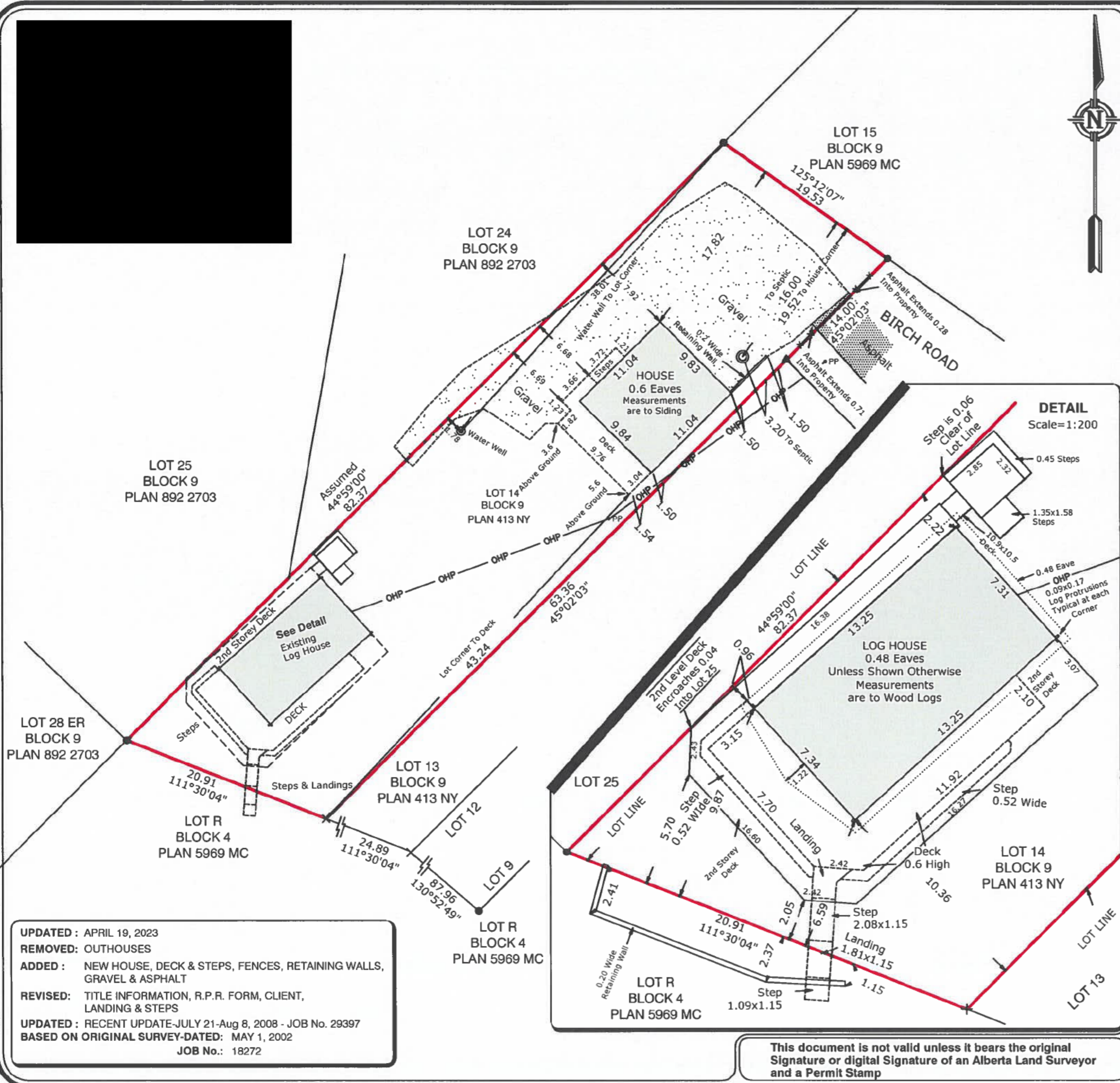
Civic Address: 1321 BIRCH ROAD
Municipality: S.V. OF SUNBREAKER COVE, ALBERTA

LEGEND & NOTES:

- Statutory iron posts found are shown thus ●
- Temporary point established shown thus X
- Iron Spike found shown thus ▲
- Power Poles found shown thus •PP
- O/H power lines are shown thus — OHP —
- Water wells are shown thus ⊙
- Septic Lids are shown thus ○
- Fence lines are shown thus —X—X—
- All fences are within 0.2m of property lines except where shown otherwise.
- Eaves are shown thus
- Eaves are measured to line of fascia, unless otherwise specified.
- Unless otherwise specified, the clearances shown are to siding, measured perpendicularly from the property boundaries.
- All Fd.I.'s are within 0.10 of ground level except where noted otherwise.
- Distances are in metres and decimals thereof.
- Structures deemed permanent shaded thus [shaded box]
- Property boundaries for subject property shown thus [red line]

TITLE INFORMATION:

Title Number: 082 336 511
Searched on the date of: APRIL 24, 2023
Property is subject to: [REDACTED]



CERTIFICATION:

I hereby certify that this Real Property Report, which includes the attached plan and related survey, was prepared and performed under my personal supervision and in accordance with the Alberta Land Surveyors' Association's Manual of Standard Practice supplements thereto. Accordingly, within those standards and as of date of this Real Property Report, I am of the opinion that:

- the plan illustrates the boundaries of the Property, the improvements as defined in Part D, Section 8.5 of the Alberta Land Surveyors' Association's Manual of Standard Practice, and registered easements and rights-of-way affecting the extent of the Property;
- the improvements are entirely within the boundaries of the Property unless shown otherwise;
- no visible encroachments exist on the Property from any improvements situated on an adjoining property unless shown otherwise;
- no visible encroachments exist on registered easements or rights-of-way or other registered instruments affecting the extent of the Property unless shown otherwise.

PURPOSE: We (I) have performed this survey and prepared this Report for the benefit of only: the land owner, sub-owners and any of their agents. Copying is permitted only for the benefit of those parties. Where applicable, the registered easements, utility rights-of-way and other registered instruments affecting the extent of the property have been shown. Unless otherwise shown, property corner markers have not been placed during the survey for this Report. This Report should not be used to establish boundaries due to the risk of misinterpretation or measurement error by the user. The information shown on this report reflects the status of this property as of "date of survey" only. Users are encouraged to have the Real Property Report updated for future requirements because subsequent development changes on the property will not be reflected on the Report.

Dated at Red Deer, Alberta

April 27, 2023

[Signature]

CHAD VANDENBRINK, A.L.S.
(Copyright Reserved)



UPDATED : APRIL 19, 2023
REMOVED: OUTHOUSES
ADDED : NEW HOUSE, DECK & STEPS, FENCES, RETAINING WALLS, GRAVEL & ASPHALT
REVISED: TITLE INFORMATION, R.P.R. FORM, CLIENT, LANDING & STEPS
UPDATED : RECENT UPDATE-JULY 21-Aug 8, 2008 - JOB No. 29397
BASED ON ORIGINAL SURVEY-DATED: MAY 1, 2002
JOB No.: 18272

This document is not valid unless it bears the original Signature or digital Signature of an Alberta Land Surveyor and a Permit Stamp

Date Of Survey : JULY 23/21 - APR. 19, 2023

Scale = 1 : 400

Drawn By: F

Job No. 38474 RPR

Checked By: ZG/CV

Snell & Oslund
Surveys (1979) Ltd.
RED DEER, ALBERTA

PH: (403) 342-1255 2023



MAY 02 2023





MAY 02 2023





MAY 02 2023





Policy Title	Date:	Resolution No.
Encroachment Policy	October 17, 2022	SBC-22-144

PURPOSE:

The Summer Village of Sunbreaker Cove has the responsibility to manage encroachments on municipal land within the boundaries of the municipality. The Summer Village of Sunbreaker Cove asserts its right of ownership to all lands owned, leased and managed by the municipality.

POLICY STATEMENT:

It is the policy of the Summer Village to work proactively with property owners to regulate and manage existing encroachments on all lands managed by the municipality. New encroachments on municipal land are discouraged.

DEFINITIONS:

“building(s)” includes anything constructed or placed on, in, over or under land but does not include a highway or road or a bridge forming part of a highway or road.

“development” means:

- (a) An excavation or stockpile and the creation of either of them; or
- (b) A **building** or an addition to, or replacement or repair of a **building** and the construction or placing in, on, over or under land of any of them; or
- (c) A change of use of land or a **building** or an act done in relation to land or a **building** that results in or is likely to result in a change in the use of the land or **building**; or
- (d) A change in the intensity of use of land or a **building** or an act done in relation to land or a **building** that results in or is likely to result in a change in the intensity of use of the land or **building**.

“encroachment(s)” means a **building, development, water well** or any other object that illegally extends onto an adjacent property or is located entirely on municipal property.

GENERAL:

1. The Summer Village can require the removal of all **encroachments** from lands owned, leased or managed by the municipality. The owners of the **encroachment** shall be

- required to remove the **encroachment** and restore the site to its original / natural state to the satisfaction of the municipality, and or
2. Stairs, retaining walls, and other types of **development** encroaching onto Municipal property may be permitted by the Council provided the owner of the **encroachment**:
 - a. Enters into an Agreement with the municipality outlining the terms by which both parties shall manage the **encroachment**.
 - b. Agrees that the existence of the **encroachment** in no way affect the Municipality's ownership of or authority over the lands.
 - c. Agrees to remove the **encroachment** at the encroaching party's expense at any time such removal is required by the municipality.
 - d. Agrees that upon the removal of the **encroachment**, the site will be restored to a condition acceptable to the municipality.
 - e. Provides, at the request of the municipality, a survey plan illustrating the extent of the **encroachment** prepared by a land surveyor registered to practice in the province of Alberta to the satisfaction of the municipality prior to the execution of the agreement.
 - f. Pays all costs incurred by the municipality to facilitate the execution of the agreement.
 - g. Pays the annual **encroachment** fee of \$250.00 at time of agreement and reassessed every five years.
 - h. For stairs, provide an inspection report from Superior Safety Codes to ensure stairs are safe and up to code, every five years.

This policy replaces the Encroachment Policy SBC-20-044 and Development of Stairs and Decks on E.O.S. Lands Policy 60.2.

Summer Village of Sunbreaker Cove

March 25, 2024

Council Reports

Information Item

Council Reports:

Mayor Willmon

Deputy Mayor Kimball

Councillor Beets

Committee Reports:

Julie Maplethorpe, Summer Village of Jarvis Bay

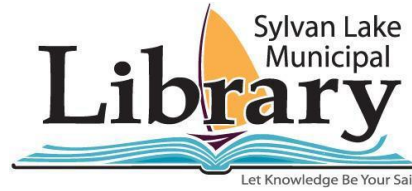
- Town of Sylvan Lake Library Board
- Parkland Regional Library Board

Correspondence:

- Alberta Municipalities – AB Budget

Upcoming Meetings:

Next Council Meeting – April 15, 2024



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



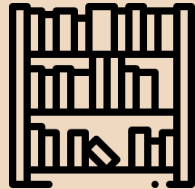
45,044 people walked through our doors last year



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



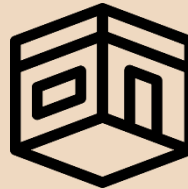
The library has **10** public computers



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!



PRLS Board Meeting Minutes

February 22, 2024

The regular meeting of the Parkland Regional Library System Board was called to order at 9:29 a.m. on Thursday February 22, 2024 in the Small Board Room, Lacombe.

Present: Barb Gilliat, Gord Lawlor, Ray Reckseidler

Present via Zoom: Alison Barker-Jevne, Jul Bissell, Doug Booker, Jaime Coston, Edna Coulter, Teresa Cunningham, Todd Dalke, Cal David, Dana Depalme, Jeff Eckstrand, Sarah Fahey, Richard Forsberg, Elaine Fossen, Dwayne Fulton, Barbara Gibson, Kathy Hall, Pam Hansen, Stephen Levy, Bryce Liddle, Julie Maplethorpe, Ricci Matthews, Joy-Anne Murphy, Jackie Northey, Jacquie Palm-Fraser, Jas Payne, Leonard Phillips, Diane Roth, Deb Smith, Les Stulberg, Carlene Wetthuhn, Shannon Wilcox, Bill Windsor, Janice Wing

With Regrets: Twyla Hale, Marc Mousseau, Bill Rock

Absent: Deb Coombes, Doug Francoeur, Michael Hildebrandt, Cody Hillmer, Dana Kreil, Darryl Motley, Jordon Northcott, Shawn Peach, Sandy Shipton, Harvey Walsh, Patricia Young

Visitors: Margaret Law

Staff: Hailey Halberg, Kara Hamilton, Andrea Newland, Ron Sheppard, Tim Spark, Donna Williams

Call to Order

Meeting called to order at 9:29 a.m. by Barb Gilliat.

As part of PRLS' legislative compliance procedures, board members who send regrets are excused at the beginning of each meeting.

Motion by Stephen Levy to excuse Twyla Hale, Marc Mousseau, and Bill Rock from attendance at the board meeting on February 22, 2024 and remain a member of the Parkland Board in good standing.

CARRIED
PRLS 01/2024

1.1 Agenda

1.1.2 Adoption of the Agenda

Gilliat asked if there were any additions or deletions to the agenda. There were none.



Motion by Ray Reckseidler to accept the agenda as presented.

CARRIED
PRLS 02/2024

1.2. **Approval of Minutes**

Gilliat asked if there were any amendments to the November 16, 2023 minutes. There was a correction to the minutes on the bottom of page 8 of the package. It referred to the 2021 budget, it should read the 2024 budget.

Motion by Jackie Northey to approve the minutes of the November 16, 2023 meeting as amended.

CARRIED
PRLS 03/2024

1.3. **Business arising from the minutes of the November 16, 2023 meeting**

Gilliat asked if there was any business arising from the minutes. There was none.

2. **Business Arising from the Consent Agenda**

Gilliat asked if there was any business arising from the consent agenda.

Motion by Len Phillips to approve the consent agenda as presented.

CARRIED
PRLS 04/2024

3. **Board Orientation by Dr. Margaret Law**

Gilliat turned the meeting over to Law.

Ricci Matthews entered the meeting at 9:57 a.m.

Law spoke of the importance of the board member's role to the organization, and the importance of acting in the best interest of Parkland when acting as a Parkland board member. She also reviewed the Libraries Act and Regulations, and what they say about the roles and responsibilities of board members. She used a PowerPoint which will be emailed to board members after the meeting.

4.1 **Request to Amend the Parkland Master Agreement – Population Invoicing**

Diane Roth left the meeting at 10:25 a.m.

Sheppard introduced the issue. Since 2021, board members have debated which population figures should be used by Parkland for invoicing municipalities. For this to happen, it would require a change of clause 8.3 of Parkland's membership agreement. According to clause 17, to change the agreement, it would require that the amendment be passed by the board after



which it be submitted to the member municipalities for approval. Unanimous consent would be necessary for the change to become effective immediately. Otherwise, the amendment would be deemed approved with 13 months' notice if 2/3 of the municipalities representing 2/3 of the population agreed to the amendment.

Jas Payne entered the meeting at 10:43 a.m.

Included in the package was:

- Documents supporting the amendment to the agreement
- Documents supporting leaving the amendment as is
- The legal opinion from May 12, 2022 demonstrating that Parkland's current use of the Population Estimates produced by Alberta Treasury Board and Finance for invoicing municipalities is in compliance to the current wording of the membership agreement.
- A copy of the *Parkland Regional Library Agreement*

It was also brought to the board's attention that the population figures published by Municipal Affairs have been updated very recently, and will continue to be updated annually.

After much discussion, the issue was called to a vote. A zoom poll was initiated and the motion was defeated 14/21.

Motion by Carlene Wetthuhn to amend Clause 8.3 of the PRLS master agreement to "The population of a municipality that is a Party to the Agreement shall be the same population as used for the calculation of the most recent library grants issued by the Public Library Services Branch."

DEFEATED 14/21

PRLS 05/2024

There was some discussion about conducting a major revision of the membership agreement. Staff were instructed to gather information on the cost of revising the agreement, what the process might entail, and what within the agreement might warrant changing. This information is to be brought back to the Executive Committee and provided to the board in May or at a later date.

4.2. 2023 in Review – Approval of the 2023 Annual Report

Les Stulberg left the meeting at 11:07 a.m.

Each year Parkland is required to submit an annual report to the Public Library Services Branch (PLSB) at Municipal Affairs that has been approved by the Parkland board. Sheppard reviewed the Parkland Annual Report.

Motion by Edna Coulter to approve the Parkland Regional Library System's 2024 Public Library Survey and 2023 Annual Report as presented.

CARRIED



4.3. **Approval of the 2023 Outlet Annual Reports**

Newland reviewed the Annual reports to the PLSB from Parkland's four outlet libraries, Brownfield Community Library, Nordegg Public Library, Spruce View Community Library and

Water Valley Public Library, for which Parkland is the governing board. Under the Alberta's Libraries Act, the PRLS Board must approve the annual reports for these service points.

Parkland's outlet libraries continue to strive for customer service excellence and provide unique services to the members of their communities.

Motion by Len Phillips to approve the annual reports and plan of service for Brownfield Community Library, Nordegg Public Library, Spruce View Community Library, and Water Valley Public Library as presented.

CARRIED
PRLS 07/2024

4.4. **Marketing and Advocacy Committee Report**

Lawlor spoke to the Advocacy Committee report, and the importance of advocating for public libraries. Among the items reported on Parkland's Advocacy Committee has set draft goals for 2024. Those goals are:

1. To continue to advocate for a cost-of-living adjustment to provincial operating grants and/or another infusion for increased library funding
2. To continue demonstrating leadership in the formulation of unified advocacy efforts by the seven library systems
3. To continue to focus on advocacy to the system board
4. To continue to help libraries and library boards advocate for themselves at the local level

Other major items deemed to be advocacy priorities include increasing funding for SuperNet bandwidth from the provincial government and helping libraires advocate effectively with their local municipal councils since many libraries are still struggling with insufficient funding.

Motion by Gord Lawlor to receive the Marketing and Advocacy Committee Report for information.

CARRIED
PRLS 08/2024

4.5.1. **Director's Report**

4.5.2. **Library Services Report**

4.5.3. **I.T. Report**

4.5.4. **Finance & Operations Report**



Gilliat asked if there were any questions regarding the Director's Report, Library Services Report, I.T. Report, or the Finance & Operations Report. There were none.

Motion by Sarah Fahey to receive the Director's Report, Library Services Report, I.T. Report, and Finance & Operations Report for information.

CARRIED
PRLS 09/2024

4.6. **Parkland Community Update**

Stettler Public Library has a new laser engraver and 3D printer. They will be participating in the Stettler trade show on April 12-14 with the 3D printer making items for children. Also, the Rotary Club of Stettler funded a unit that provides an immersive experience in the library.

Camrose Public Library is holding an event regarding intellectual freedom on February 22, 2024.

The Innisfail Public Library has recently updated their Plan of Service. They will be celebrating their 120th anniversary on April 13th from 11:00 – 2:00.

The Penhold Library distributed two pamphlets explaining how to get started with eResources and their year in review. They spent their TD Summer Reading prize on a baby grand piano and are working on ways to integrate music into their programming.

Carstairs Public Library received a grant that allowed them to purchase two pickup lockers for patrons to pick up library materials outside of library hours.

Todd Brand is giving a free seminar on Parliamentary Procedure in Strathmore on March 9th.

5. **Adjournment**

Motion by Gord Lawlor to adjourn the meeting at 11:30 a.m.

CARRIED
PRLS 10/2024

Chair

Parkland Update

Thursday, February 8, 2024

Get the latest Parkland updates, library news, training, events, and more!
Stay up to date by visiting our [support site](#).

New Teen Kits Available



Parkland has two new teen kits available for libraries to borrow. You can reserve the new Dungeons and Dragons Game Kit (12+) or All Things Anime Kit (14+) via the [booking form on the support site](#).

Parkland's Turning 65!

SHARE
YOUR
STORY



Parkland's 65th Anniversary plans are in the works.

- On May 6-9 – We invite libraries to celebrate this milestone your way! Any excuse to have a party and brag about library service is a good one, right? Parkland will create some promotional templates and send out swag for libraries to use if they wish.
- On May 10, there will be an open house and light refreshments at Parkland HQ— invitations will be sent to library staff and board members closer to the time, but consider this your official save the date. We will be putting away a time capsule to open at the 100-year anniversary! Libraries are encouraged to bring something interesting that embodies what the future of libraries will look like, photos, or something your library has done that you are proud of.

We ask [library staff and board members to please share](#) how Parkland Regional Library System's services have positively impacted your libraries and patrons over the years.

LIBRARY NEWS

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

Book Publishers Association of Alberta Newsletters

Stay up to date on news from the [Book Publishers Association of Alberta](#) and [Read Alberta](#) with their newsletters!

- [Book Publishers Association of Alberta Newsletter](#)
- [Read Alberta Newsletter](#)

2024 TD Summer Reading Club Staff Website is Live

The [TD Summer Reading Club staff website](#) is live with fresh content to help guide your 2024 summer planning. This year's recommended reads are inspired by the 2024 theme, "[To the Stars.](#)" Check out new crafts, games, activity suggestions, and more. If you have any questions, contact libraryservices@prl.ab.ca.

Freedom to Read Week 2024

[Freedom to Read Week](#) is coming up fast and has never been so important! This year, Freedom to Read Week will be held from **Sunday, February 18 to Saturday, February 24**. Freedom to Read Week provides an opportunity for Canadians to focus on issues of intellectual freedom as they affect your community, your province or territory, our country,

and countries around the world.

TRAINING & EVENTS

Upcoming Webinars

- **Programming Workshop:** February 12, 1:30pm - PRLS, Registration required

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

Switching it Up! Creating a Video Game Collection for Your Library Webinar February 22 1pm

[This webinar](#) will walk you through creating, maintaining, and promoting a new video game collection. Learn from those who have created successful collections and leave feeling ready to start creating what's sure to be one of your library's most well-circulating collections.

Intro to Governance: Principles of Good Governance for Nonprofits Webinar March 21 1pm

Understanding the principles of governance is integral to the smooth and effective running of any nonprofit or charitable organization. No matter the size or scope of your organization, taking the time to make sure the board is engaged and aligned is important. [This webinar](#) incorporates three interconnected areas of responsibility, along with the board's role in focusing on the entire organization and working together as a whole.

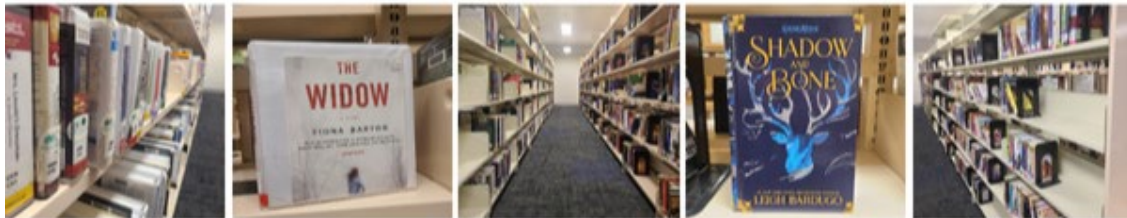
Parkland Update

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@prl.ab.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!

Parkland Update

Thursday, March 7, 2024

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

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

Farewell to Emma!



Parkland's Outreach and Community Engagement Coordinator, Emma McPherson will be leaving on March 8 to start her maternity leave. While she is gone, please send any inquiries to libraryservices@prl.ab.ca.

Thank you Emma for all your hard work!

Regional Board Training

Sedgewick Library will be hosting Parkland Regional Library System for a regional Board Training on Tuesday, March 26th from 5:30–7:30 pm and we would like to invite any Library Board members and Library Managers from Parkland member libraries to attend. In this training, you will learn about the purpose of library boards, your roles and responsibilities as a Board member, legal requirements for Boards, and best practices. Attendees will also receive a PRLS Board Package with additional resources and there will be an opportunity to ask Parkland's Director, Ron Sheppard, and Deputy Director, Andrea Newland, questions.

If you and/or your Board members plan to attend please RSVP to libraryservices@prl.ab.ca with the name, role, and member library of all those attending by **March 19th**.

LIBRARY NEWS

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

Upcoming Grant Deadlines

- [EBSCO Solar Power Grants](#) Deadline: April 22
- [TELUS Indigenous Communities Fund](#) Deadline: April 29
- [Community Initiatives Program](#) Deadline: May 15

TD Summer Reading Club StoryWalk is Back for 2024!

The [StoryWalk book for 2024](#) is *The Darkest Dark* by Chris Hadfield and Kate Fillion. StoryWalk is free and available to libraries that submitted their statistics and evaluation for the 2023 program to Maru/Blue and registered for the 2024 TD Summer Reading Club. If you want to register your library to receive a StoryWalk kit, please send the Letter of Agreement (downloadable from the TD SRC staff website) to Ashley-Ann Brooks at clubtd-tclub@bac-lac.gc.ca by **March 15th**. There are only 800 kits available across Canada, so send your Letter of Agreement to Ashley-Ann Brooks immediately. Good luck!

What Inspiring Things are Libraries Doing?

The [Canadian Urban Libraries Council](#) (CULC) is looking for inspiring examples of innovative projects that you've undertaken at your library. Whether it's a new digital tool, a community outreach program, or a unique way of engaging patrons, CULC wants to hear about it, collect, and share it! Projects can be submitted via the [CULC Innovation Input Form](#). Share your initiatives and learn from others across the country. It's a great way to be part of strengthening Canadian libraries. If you have any questions, please email futures@culc.ca.

6-Step Plan for Growing Your Library User Base

Are you looking to increase the number of library users at your library? Take a look at this recent [blog post](#) from [Super Library Marketing](#) for practical tips on reaching new audiences. Reach out to PRLS Marketing Specialist, Hailey at hhalberg@prl.ab.ca if you'd like help creating a plan or campaign!

TRAINING & EVENTS

Dates and registration information for upcoming library training and events.

Upcoming Webinars

- **Support Site Virtual Tour:** March 21, 11am - virtual, details to come
- **Regional Board Training:** March 26, 10am - Sedgewick Library, Registration required

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

Intro to Governance Webinar

March 14

11am

What are the basics of good governance? No matter the size or scope of your organization, taking the time to ensure the board is engaged and aligned is critical. [Register today!](#)

Building Consensus Webinar

April 3

1:30pm

In a world where diverse perspectives converge, the ability to make a decision with different voices is a critical skill. Building Consensus is your key to creating synergy, enhancing teamwork, and achieving remarkable results. [This interactive webinar](#) will allow you to gain a deep understanding of what consensus means and how you can navigate the best approach for making group decisions.

Grant Writing 101 Webinar

April 10

1:30pm

Competition is steep for limited grant dollars and a well-written grant is only part of the success formula. [This 2-hour webinar](#) covers core proposal and grant writing skills, how to avoid common pitfalls, understanding what funders look for, and tips on how to maintain good relationships with your funders.



PRLS BOARD TALK

Highlights of the Parkland Regional Library Board Meeting

FEBRUARY 22, 2024

Board Orientation by Dr. Margaret Law

Law spoke of the importance of the board member's role to the organization, and the importance of acting in the best interest of Parkland when acting as a Parkland board member.

Population Figures and the Parkland Master Agreement

Board members Carlene Wetthuhn and Deb Smith presented both sides on the topic of changing Article 8.3 regarding population estimates and which figures are to be used for Parkland's invoicing to member municipalities. A motion was put forward to amend the agreement. The motion was defeated.

Parkland Annual Report

Each year Parkland is required to submit an annual report to the Public Library Services Branch (PLSB) at Municipal Affairs.

An annual report infographic with highlights from 2023 will be prepared and distributed to member municipalities in the coming weeks.

Outlet Annual Reports

The Parkland Board is the governing board for four library service points. They are:

Brownfield Community Library – County of Paintearth

Nordegg Public Library – Clearwater County

Spruce View Community Library – Red Deer County

Water Valley Public Library – Mountain View County

Highlights from their annual reports are included below:

Brownfield Community Library Accomplishments

Our library accomplished a lot in 2023 in terms of programming in particular. We applied for and received a couple of grants, so we have been trying to do 1-2 programming events a month. In 2024, we plan to make our library wheelchair accessible and be able to enter our library from our back door so patrons will no longer have to enter through the school.

Nordegg Public Library Accomplishments

2023 was our BIG year! It marked the move with the help of many volunteers to the new premises in the County's Discovery Centre. Our library volunteers were engaged in weeding, packing, moving, unpacking and finally re-shelving of the materials. The move involved an approximate total of 350+ volunteer hours. There was a ribbon cutting event with cupcakes and prizes. We are very proud of our new, light, bright, library. We have five days a week accessibility with old and new volunteers and a wonderful large storage and office area to help us organize and plan our ongoing active life in the community. We are so grateful for all the assistance and direction we received from Parkland as we begin this new chapter.

Spruce View Community Library Accomplishments

We have partnered with Red Deer County and Spruce View School to bring *Tech Time* for seniors once a month in the library and last year with seniors and school kids helping. 72 people attended. Our literacy program continued last year on every Tuesday and also ran through the summer and had 472 attendees. We continue with *Lego* and it is still the most popular program we have, averaging about 35 kids every second Wednesday. Quilting still continues once a month with about 8 ladies coming each time. We held three fundraisers last year; they were all very well supported by our community.

Water Valley Public Library Accomplishments

This year at the Water Valley library we have seen an increase in the number of dedicated volunteers that are helping to keep the library running. With this increase in volunteers, we have seen an increase in volunteer hours as well. We are really excited to have so many people invested in the Water Valley library. There has also been an increase in the number of items that are circulating through the library. It is great to see that the community is really supporting and using the library to its fullest.

Marketing and Advocacy Committee Report

Parkland's Advocacy Committee has set its goals for 2024. Those goals are:

1. To continue to advocate for a cost-of-living adjustment to provincial operating grants and/or another infusion for increased library funding
2. To continue demonstrating leadership in the formulation of unified advocacy efforts by the seven library systems
3. To continue to focus on advocacy to the system board
4. To continue to help libraries and library boards advocate for themselves at the local level

Parkland's Advocacy Committee has organized a campaign for 2024 to help communicate the value of libraries in member library communities. Personal stories will be gathered throughout the region for further advocacy efforts.

Visit prl.ab.ca/about-us/advocacy to share how your local library has impacted you!

Parkland's 65th Anniversary – Save The Date

Parkland's 65th Anniversary plans are in the works. On May 6-9th Parkland invites libraries to celebrate this milestone.

On May 10th, there will be an open house and light refreshments at Parkland HQ – invitations will be sent to library staff and board members closer to the event. Staff will be putting away a time capsule to be opened at the 100th anniversary – libraries are encouraged to bring something interesting that embodies what the future of libraries will look like.

Committee News from Trustees

Stettler Public Library has a new laser engraver and 3D printer and are in the trade show on April 12-14 with the 3D printer making items for children. The Rotary Club of Stettler funded a unit that provides an immersive experience in the library.

Camrose Public Library is holding an event regarding intellectual freedom on February 22, 2024.

The Innisfail Public Library has recently updated their plan of service. They will also be celebrating their 120th anniversary on April 13th from 11:00 – 2:00.

The Penhold Library distributed two pamphlets explaining how to get started with eResources and their year in review. They spent their TD Summer Reading prize on a baby grand piano and are working on ways to integrate music into their programming.

Carstairs Public Library received a grant that allowed them to purchase two pickup lockers for patrons to pick up library materials outside of library hours.

Todd Brand is giving a free seminar on Parliamentary Procedure in Strathmore on March 9th.

Board Members Present

Barb Gilliat (Board Chair), Gord Lawlor, Ray Reckseidler, **(Zoom)** Alison Barker-Jevne, Jul Bissell, Doug Booker, Jaime Coston, Edna Coulter, Teresa Cunningham, Todd Dalke, Cal David, Dana Depalme, Jeff Eckstrand, Sarah Fahey, Richard Forsberg, Elaine Fossen, Dwayne Fulton, Barbara Gibson, Kathy Hall, Pam Hansen, Stephen Levy, Bryce Liddle, Julie Maplethorpe, Ricci Matthews, Joy-Anne Murphy, Jackie Northey, Jacquie Palm-Fraser, Jas Payne, Leonard Phillips, Diane Roth, Deb Smith, Les Stulberg, Carlene Wetthuhn, Shannon Wilcox, Bill Windsor, Janice Wing,

Regrets

Twyla Hale, Marc Mousseau, Bill Rock

Absent

Deb Coombes, Doug Francoeur, Michael Hildebrandt, Cody Hillmer, Dana Kreil, Darryl Motley, Jordon Northcott, Shawn Peach, Sandy Shipton, Harvey Walsh, Patricia Young

Guest

Margaret Law

Next Meeting: May 16, 2024 (Zoom)

For more information, or if you want a copy of the draft minutes from this board meeting, please contact PRLS.

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

Table of Contents

Introduction	4
Priorities for Alberta’s Municipal Governments	5
How Budget 2024-25 Supports Municipalities.....	9
Core Capital Funding for Municipal Governments	9
Local Government Fiscal Framework Capital.....	11
Core Operating Funding for Municipal Governments	13
Notable Funding to Community Entities	13
Provincial Education Property Tax.....	14
An Overview of the 2024 Fiscal Plan	16
Statement of Operations	17
Revenues.....	17
Expenditures.....	18
Taxpayer Supported Debt and Debt Servicing Costs	18
Contingency for Disasters.....	19
Key Energy and Economic Assumptions.....	19
Ministry Highlights.....	19

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

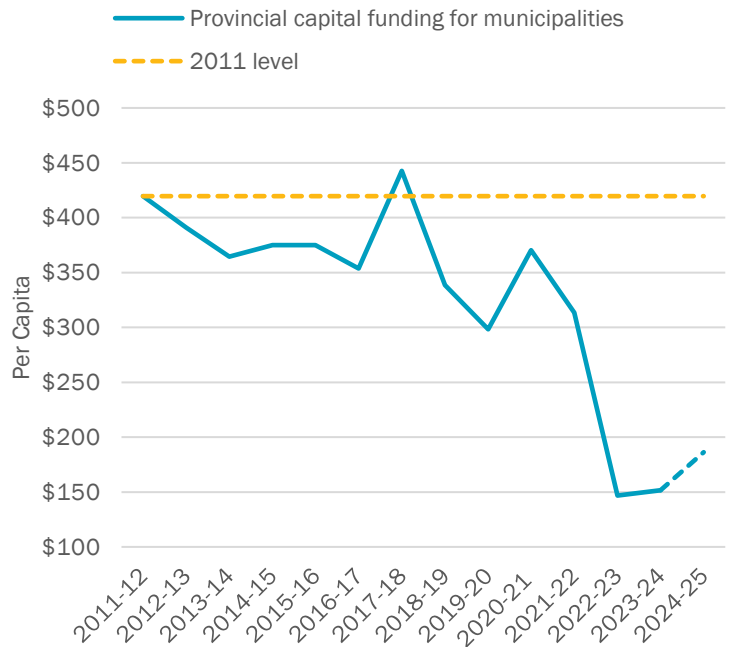
The Government of Alberta consistently promotes how MSI Capital averaged \$722 million per year over the last three years and that LGFF Capital continues at the same amount this year. The problem is inflation cuts into every municipal government's purchasing power for construction costs. If LGFF Capital 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

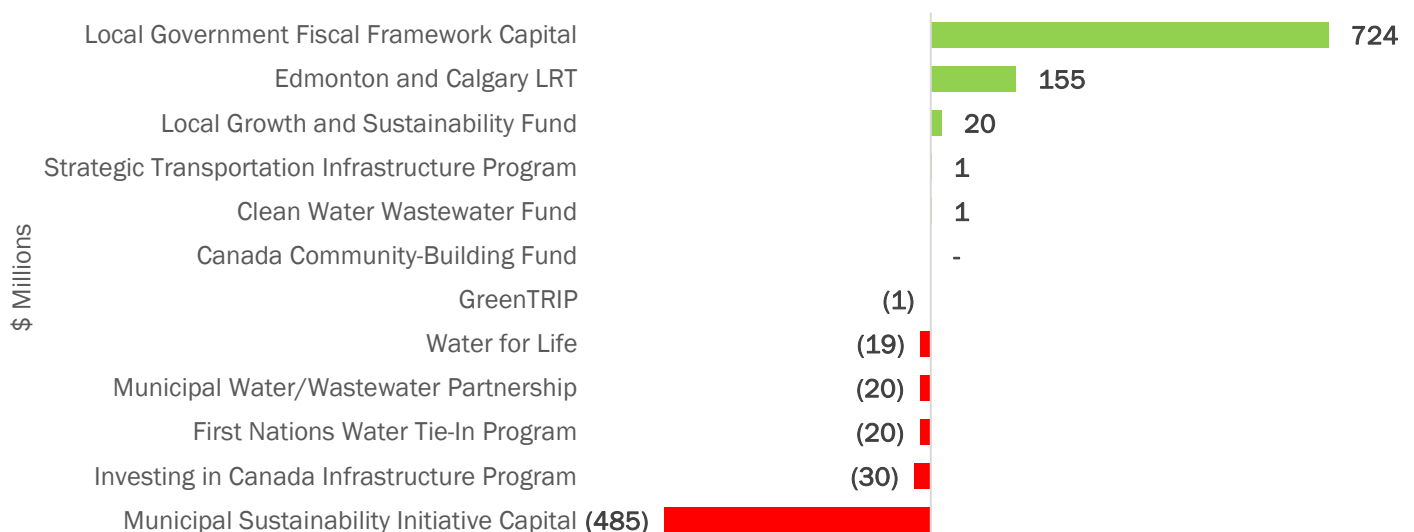
HOW BUDGET 2024 SUPPORTS MUNICIPAL GOVERNMENTS

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.

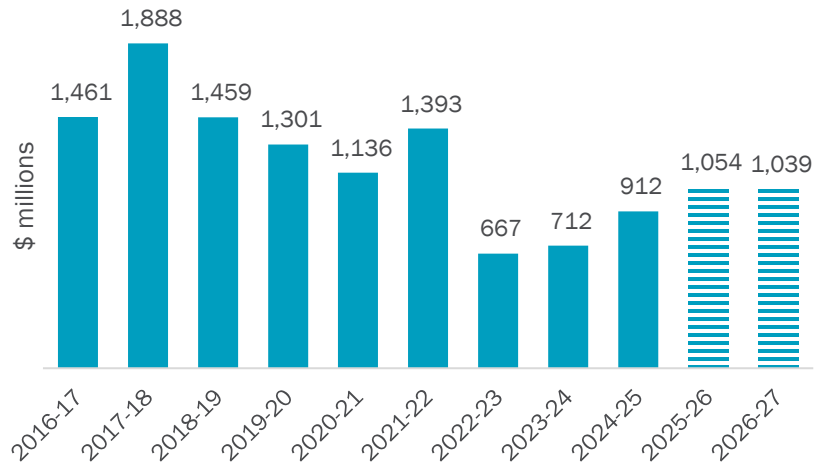
Despite this increase, the province's level of investment is still well below the expectations of Alberta's municipal governments and well below historical funding levels as highlighted in this graph⁴. The lower level of funding is shifting the tax burden for community infrastructure onto property owners 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) | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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) | <ul style="list-style-type: none"> 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 | <ul style="list-style-type: none"> 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

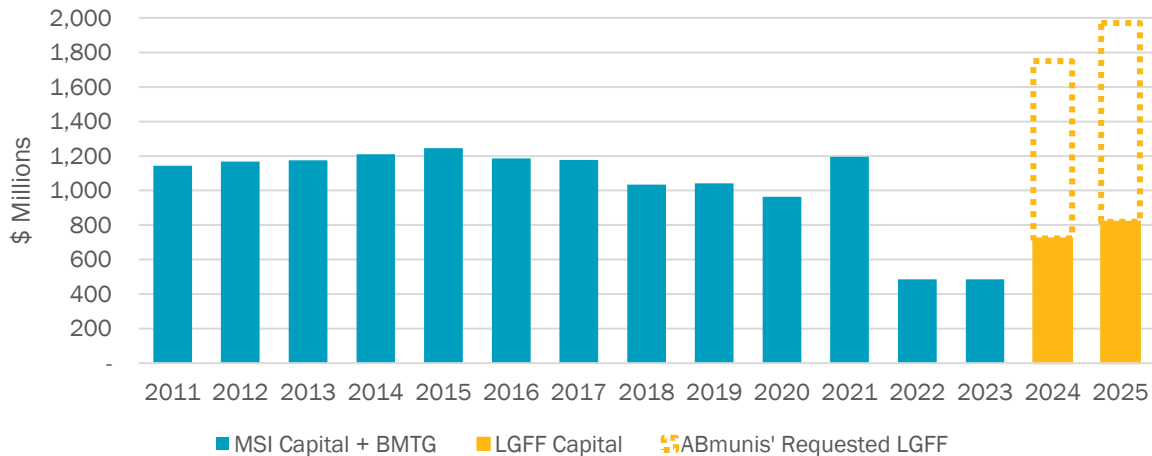
Since the Local Government Fiscal Framework Capital program was announced in 2019, ABmunis' goal was to seek two changes to the program before it was launched this year. ABmunis was successful in getting the Government of Alberta to remove the 50 per cent cap on the revenue index factor calculation so 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
<p>1 The starting amount of LGFF Capital in 2024 to be set at \$1.75 billion.</p>	
<p>2 The removal of the 50 per cent cap on the growth of the LGFF funding pot.</p>	

Preliminary Analysis on Alberta's 2024 Budget

If provincial funding for municipal infrastructure kept pace with Alberta's population growth and inflation, then LGFF Capital should have started at \$1.75 billion, not \$722 million.



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.

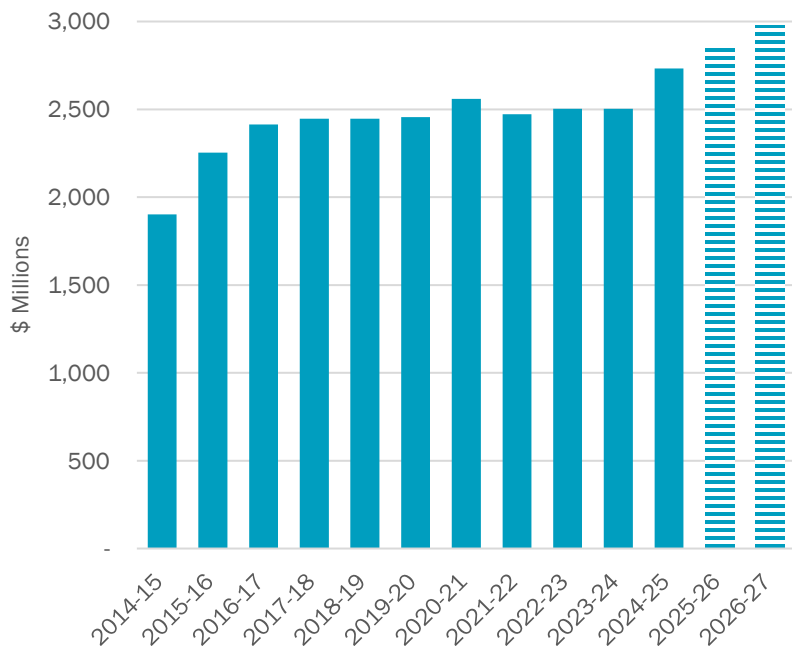
- **2015-16** – Set at 32 per cent of Alberta Education's budgeted operating expense.
- **2016-17** – Set at 32 per cent of Alberta Education's budgeted operating expense.
- **2017-18** – Maintained the 2016-17 mill rates resulting in a 1.3 per cent increase in the tax revenue amount.
- **2018-19** – 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

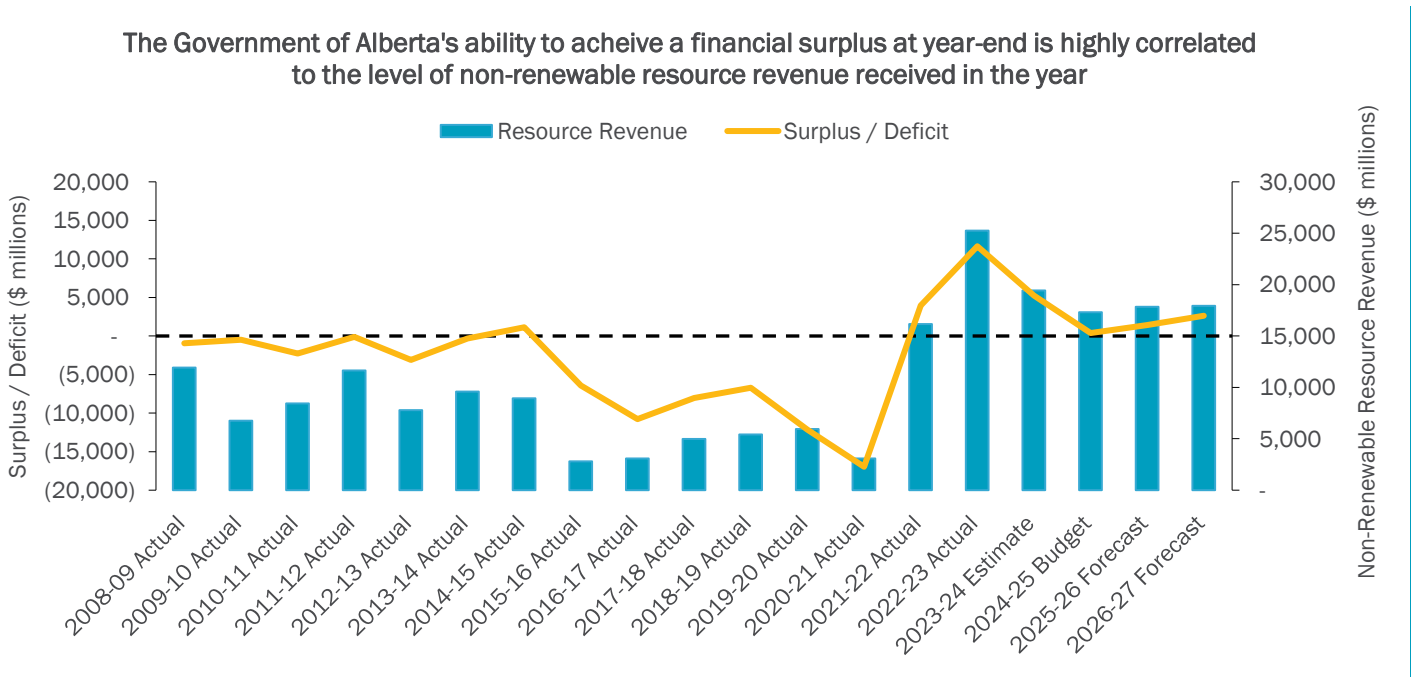
AN OVERVIEW OF ALBERTA'S 2024 FISCAL PLAN

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

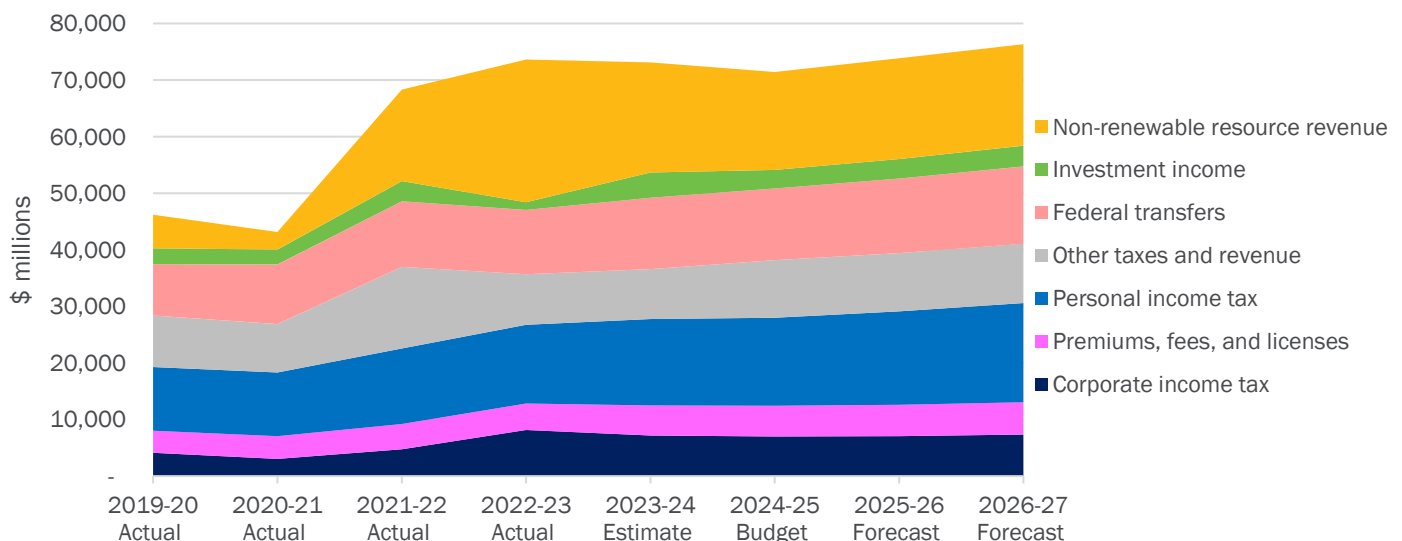
\$ millions	2022-23 Actual	2023-24 Estimate	2024-25 Budget	2025-26 Forecast	2026-27 Forecast
Revenue					
Personal income tax	13,925	15,239	15,604	16,514	17,512
Corporate income tax	8,167	7,204	7,028	7,052	7,320
Other tax revenue	4,432	4,470	6,013	6,329	6,535
Resource revenue	25,242	19,416	17,315	17,839	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:

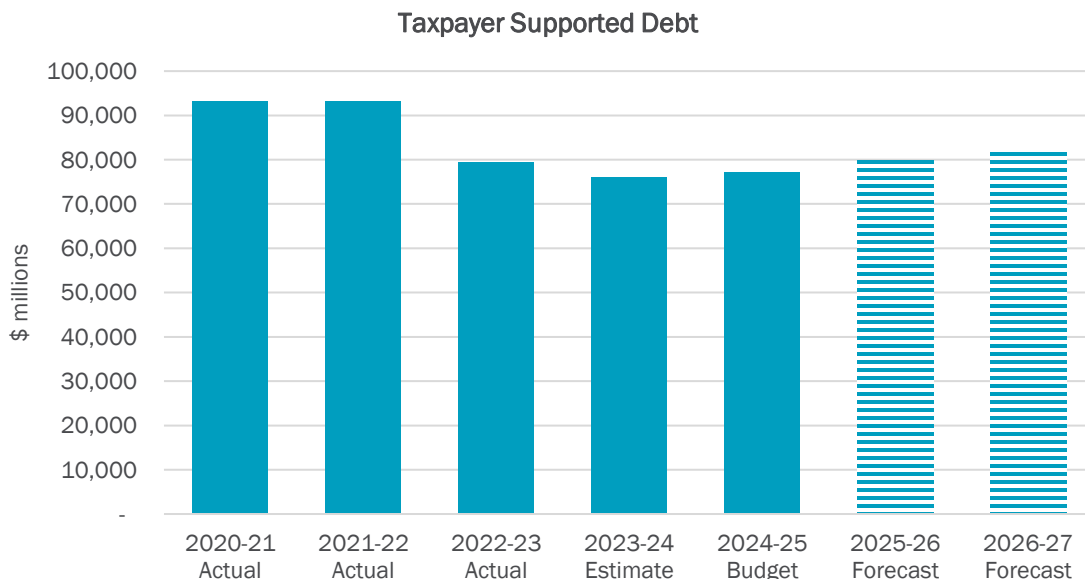
- healthcare (4%),
- K-12 education (4%),
- post-secondary education (3%),
- operating expenses (4%),
- capital grants (46%), and
- debt servicing costs (7%).

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.

Preliminary Analysis on Alberta's 2024 Budget

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.



Alberta Municipalities Strength In Members

Connect

300, 8616 51 Avenue
Edmonton, AB T6E 6E6
780.433.4431 ■ 310.MUNI

abmunis.ca

