



Village of Marwayne

Agenda

Regular Village Council Meeting
 Monday, March 18, 2024 @ 7:00 PM
 ATB Financial Boardroom

		Page
1	CALL TO ORDER	
2	ADDITIONS	
3	ADOPTION OF AGENDA	
3.1	March 18, 2024 Regular Village Council Meeting	
	Be it resolved that the March 18, 2024 Regular Village Council Meeting Agenda be approved as presented.	
4	ADOPTION OF MINUTES	
4.1	February 12, 2024 Regular Village Council Meeting Minutes	4 - 7
	Be it resolved that the February 12, 2024 Regular Village Council Meeting Minutes be approved as presented.	
5	DELEGATIONS/PUBLIC HEARINGS	
6	KEY STRATEGY: ADDRESSING SERVICE NEEDS	
6.1	Public Works Foreman Report	8
	Be it resolved that the Public Works Foreman Report be received as information.	
6.2	Regional Water Operator Report	9
	Be it resolved that the Regional Water Operator Report be received as information.	
7	KEY STRATEGY: SAFE & CARING COMMUNITY	
7.1	Marwayne Jubilee School Wildcat Wall of Support	
	Be it resolved that the Village of Marwayne donate \$250.00 to the Marwayne Jubilee School towards their physical education fundraising campaign and be recognized on the Wildcat Wall of Support.	
7.2	Invitation from the Kitscoty Seniors	10 - 11
	Be it resolved that the Invitation from the Kitscoty Seniors be received as information.	

8	KEY STRATEGY: PLANNING FOR GROWTH & CHANGE	
9	KEY STRATEGY: PURSUING OPERATIONAL & ORGANIZATIONAL EXCELLENCE	
9.1	Newsletter Cost Analysis	12
	Be it resolved that the Newsletter cost analysis be received as information.	
10	ADMINISTRATIVE REPORTS	
10.1	Councillor Reports	13 - 15
	Be it resolved that the Councillor Reports be received as information.	
10.2	Chief Administrative Officer Report	16 - 35
	Be it resolved that the Chief Administrative Officer Report be received as information.	
11	FINANCIAL	
11.1	Cheque Distribution Report	36 - 37
	Be it resolved that the Accounts Payable Invoices being over \$5,000.00 but within budget be approved and authorized to be paid as presented. Be it further resolved that the Accounts Payable Invoices being less than \$5,000.00 but within budget be received as information.	
11.2	Bank Reconciliation Report	38 - 39
	Be it resolved that the February 2024 Bank Reconciliation Report be received as information.	
11.3	Monthly Utility Bill Report	40
	Be it resolved that the February 2024 Monthly Utility Bill Report be received as information.	
11.4	Transfer to Savings Account	
	Be it resolved that the Village of Marwayne transfer \$250,000.00 from our general operating fund to our MUSH savings account earning a rate of 5.55%.	
12	CORRESPONDENCE	
12.1	Letter from Minister McIver re: Budget 2024	41 - 42
	Be it resolved that the letter from Minister McIver be received as information.	

Be it resolved that the Alberta Municipalities 2024 Provincial Budget Overview be received as information.

13 CONFIDENTIAL

13.1 CLOSED SESSION - ADVICE FROM OFFICIALS - FOIP SECTION 17 (1)

14 SETTING OF THE NEXT MEETING

14.1 April 15, 2024 in the ATB Financial Boardroom at the Marwayne Community Hall

15 ADJOURNMENT



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Minutes of the Regular Meeting of the Council of the Village of Marwayne

In the Province of Alberta, held on Monday February 12th, 2024
Commencing at 7:00 PM in the ATB Financial Boardroom

PRESENT

Mayor Chris Neureuter
Councillors Roger Parkyn and Ashley Rainey
Chief Administrative Officer Shannon Harrower
1 member of the public at large

1. CALL TO ORDER

Mayor C. Neureuter called the February 12th, 2024 Village of Marwayne Council Meeting to order at 7:00 p.m. with all members in attendance.

2. ADOPTION OF AGENDA

February 12th, 2024 Council Meeting Agenda

2024-02-01

Moved By Councillor R. Parkyn

Be it resolved that the February 12th, 2024 Village Council Meeting Agenda be approved with the following additions as presented:

- January 2024 Bank Reconciliation Statement

CARRIED

3. ADOPTION OF MINUTES

January 15th, 2023 Council Meeting Minutes

2024-02-02

Moved By Deputy Mayor A. Rainey

Be it resolved that the January 15th, 2023 Village of Marwayne Regular Village Council Meeting Minutes be approved as presented.

CARRIED

4. KEY STRATEGY: ADDRESSING SERVICE NEEDS

Public Works Foreman Report

2024-02-03

Moved By Councillor R. Parkyn

Be it resolved that the Public Works Foreman Report be received as information.

CARRIED

Regional Water Operator Report

2024-02-04

Moved By Deputy Mayor A. Rainey

Be it resolved that the Regional Water Operator Report be received as information.

CARRIED



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5. KEY STRATEGY: SAFE & CARING COMMUNITY

Guinness Book of World Records Participation Request

2024-02-05

Moved By Councillor R. Parkyn

Be it resolved that the Guinness Book of World Records Participation Request be approved as presented.

CARRIED

6. KEY STRATEGY: PLANNING FOR GROWTH & CHANGE

Area Structure Plan Open House Materials

2024-02-06

Moved By Councillor R. Parkyn

Be it resolved that the Area Structure Plan Open House Materials be received as information.

CARRIED

7. KEY STRATEGY: PURSUING OPERATIONAL & ORGANIZATIONAL EXCELLENCE

High Interest Savings Account

2024-02-07

Moved By Deputy Mayor A. Rainey

Be it resolved that the Village of Marwayne open a new MUSH high interest savings account with ATB Financial.

CARRIED

8. ADMINISTRATIVE REPORTS

Councillor Reports

2024-02-08

Moved By Deputy Mayor A. Rainey

Be it resolved that the Councillor Reports be received as information.

CARRIED

7:00PM Delegation with Cpl. Brian Weisbrod from the Kitscoty RCMP Detachment

2024-02-09

Moved By Deputy Mayor A. Rainey

Be it resolved that the discussion with Cpl. Brian Weisbrod and the quarterly RCMP statistics be received as information.

CARRIED

Chief Administrative Officer

2024-02-10

Moved By Councillor R. Parkyn

Be it resolved that the Chief Administrative Officer Report be received as information.

CARRIED



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9. FINANCIAL

Monthly Financial Report

2024-02-11

Moved By Deputy Mayor A. Rainey

Be it resolved that the January 2024 Financial Report be received as information.

CARRIED

Cheque Distribution Report

2024-02-12

Moved By Deputy Mayor A. Rainey

Be it resolved that the Accounts Payable Invoices being over \$5,000 but within budget be approved and authorized to be paid as presented. Be it further resolved that the Accounts Payable Invoices and Credit Card Expenses being less than \$5000 but within budget be received as information.

CARRIED

Monthly Utility Bill Report

2024-02-13

Moved By Deputy Mayor A. Rainey

Be it resolved that the January 2024 Utility Bill Report be received as information.

CARRIED

Bank Reconciliation Report

2024-02-14

Moved By Deputy Mayor A. Rainey

Be it resolved that the January 2024 Bank Reconciliation Report be received as information.

CARRIED

10. CORRESPONDENCE

Local Government Fiscal Framework Letter

2024-02-15

Moved By Councillor R. Parkyn

Be it resolved that the Local Government Fiscal Framework Letter be received as information.

CARRIED

11. CLOSED SESSION - CONFIDENTIAL

CLOSED SESSION – FOIP SECTION 17 (1) – ADVICE FROM OFFICIALS

2024-02-16

Moved By Deputy Mayor A. Rainey

Be it resolved that the Village of Marwayne move into a closed session at 7:53 p.m. with all members in attendance.

CARRIED



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2024-02-17

Moved By Councillor R. Parkyn

Be it resolved that the Village of Marwayne revert to an open session at 8:27 p.m. with all members in attendance.

CARRIED

2024-02-18

Moved By Councillor R. Parkyn

Be it resolved that the Village of Marwayne receive the 2024 List of Committees and Appointments as information.

CARRIED

12. ADJOURNMENT

Being that the February 12th, 2024 Council Meeting agenda matters for the Village of Marwayne have concluded, the meeting adjourned at 8:35 p.m.

Approved this 18th day of March 2024.

Chris Neureuter, Mayor

Shannon Harrower, CAO



FEBRUARY PUBLIC WORKS FOREMAN REPORT

Task	Completed (Yes/No) & Date	Notes
Check & Grade Back Alleys	good	
Shovel Municipal Sidewalks (After Each Snow)	ok	
Sanding (As Needed)	ok	
Review of Water Code Practice & Reservoir Cleaning (Done in 2007/2014/2019)	good	
Building Inspections (What Work needs to be done this year? Are plumbing fixtures working?)	good	
Visual Street Sign Inspections & HWY 897 Signs (Noted in Writing in your Book)	ok	
Lagoon Inspection (Remove cattails with backhoe, assess fencing & signs, maintenance of area)	good	
Hazard Assessment & Risk Management (Follow up from month prior)	ok	
Check Fire Extinguishers (1 Office, 3 Shop, Vehicles, 2 Water Treatment Plant, 1 Fire Hall, 1 Lift Station, 2 Well House & 1 Clinic)	good	
Check First Aid Kit for Sticker (Office, Shop, Vehicles and Water Treatment Plant)	good	

Submitted by: WJ

Date: 23 MAR 2024



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Regional Operator report

February 2024

Common information:

Monthly reports up to date.

Still a few problems with the water op cell phone.

Kitscoty operator training ongoing.

Regional operator took annual vacation Feb. 27-29, 2024

Regional operator scheduled annual vacation June 5 to 26.

Large stone hit windshield on truck. Will have to be replaced.

AEP did regular inspections on Water Plants in Marwayne and Kitscoty Nov. 9th, Still waiting for report from AEP

Drinking water safety plans need to be updated in 2024.

Annual water and wastewater reports were submitted for 2023

Marwayne:

Data for January 2024 was electronically submitted on AEP site.

Consumption remains low, minimum nighttime consumption down to 12 lpm at times.

One service on 3rd Ave and one on 3rd street have leaks on home owner's side and are turned off right now.

Water main repaired by Rusway along with one hydrant and valve.

Monitoring pump cycles when bulk water is used. Bi-systems was in to check.

Might be issue with lag pump on power failure, more testing is needed

Bi-Systems had to adjust VFD on one pump. Still may be a problem.

Annual reports for 2023 have been submitted to Alberta Environment.

RECEIVED

MAR 06 2024

KITSCOTY & DISTRICT COMMUNITY CENTRE

To: Marwayne Senior Citizens

Village of Marwayne

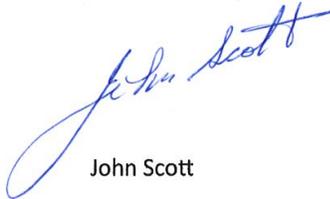
March 4, 2024

Greetings:

The Kitscoty Community Centre and the Kitscoty Seniors are reaching out to residents of Marwayne, not to negatively affect programming already in place in Marwayne, but to see if there is any interest in the Village to joining with us at Kitscoty for the programming we have in place.

If this is an acceptable approach, we would appreciate your assistance by making the enclosed information available to your member/sresidents.

Thank you for your consideration of this request.



John Scott

President

RESIDENTS OF MARWAYNE

THE KITSCOTY COMMUNITY CENTRE BOARD SENDS THIS INVITATION TO YOUR COMMUNITY, TO CONSIDER JOINING US AS WE ENJOY BEING TOGETHER TO TAKE PART IN SEVERAL ACTIVITIES, INCLUDING POOL, FLOOR CURLING, CARDS.

ALL THAT IS REQUIRED IS THAT YOU PAY AN ANNUAL MEMBERSHIP OF \$10 AND THEN ONLY \$1 EACH TIME YOU TAKE PART. USUALLY, REFRESHMENTS FOLLOW THE ACTIVITIES, SUPPLIED BY ONE OR MORE OF THE PARTICIPANTS, ON A VOLUNTEER BASIS.

CURLING TAKES PLACE EACH MONDAY AND THURSDAY, 1;30 TO ABOUT 3:30P.M.

POOL IS PLAYED EACH MONDAY, WEDNESDAY AND FRIDAY, AT THE SAME TIMES.

AS A MEMBER YOU WOULD BE INVITED TO ATTEND ALL SOCIAL EVENTS IN WHICH THE CENTRE PARTICIPATES.

IF YOU REQUIRE ADDITIONAL INFORMATION, PLEASE CALL JOHN SCOTT AT 780-846-2832

WE WOULD LOVE TO HAVE YOU JOIN US.

WE KNOW YOU WOULD HAVE A GREAT TIME

Estimated Monthly Newsletter Expenses

	Current - 750 Mailed	400 @ Rental Space	Tuliby Lake, Streamstown, RR4	
Paper	\$127.50	\$68.00	\$27.20	
Postage	\$136.21	\$0.00	\$37.21	
Printing	\$145.50	\$77.60	\$31.04	
Space Rental	\$0.00	\$60.00	\$0.00	
Cost	\$409.21	\$205.60	\$95.45	
			\$301.05	400 + 160 mailed

Based on 10-page newsletter
 400 copies is estimated - probably high.
 Rental space will require stand purchase (\$75-\$100)
 Average Ad income is about \$115

Application for additional Capacity at the Vegreville transfer station.

Constructed in 2013, the Vegreville reservoir has reached capacity and does not provide adequate storage volume for member municipalities. It was determined that it would be proactive to comprehensively plan for a new regional water reservoir to ensure a continuous safe water supply to meet the future needs of the ACE partnership. Ace has applied to the Water for Life Grant for additional storage capacity and upgrades to its current pumping station. The estimated cost of the project is 9.8 million.

ACE ANNUAL SHAREHOLDERS MEETING

Ace Annual Shareholders meeting will be held on April 25th at the Dewberry Hall. Supper is at 5:30, meeting at 6:00. One representative from each community must be present to sign the Shareholders documents. Please email ace.regional.water@gmail.com by April 12th 2024 with the number attending from your municipality.

The annual election of officers took place at the February ACE Board meeting.
Chairperson: Don Gulayec
Vice Chair: Dennis Roth
Secretary: Rex Smith

Construction on all projects is complete and Ace is working with the contractors to finish outstanding items.

Contact:

Ace Manager:
Rhonda King

Ace Project Manager
Brent Romanchuk

Drought Strategy Regional Water

Ace Water is developing their Drought Strategy and is looking for input from our municipal partners.

Please send this to the appropriate person in your organization. Complete and return the following questionnaire and return it by March 20th. Any additional comments or insights are welcome.

Consumption

1. Estimate your annual municipal water consumption will be for the next 5 years from the ACE Water System?
 - a. 2025
 - b. 2026
 - c. 2027
 - d. 2028
 - e. 2029
2. Does your municipality have any non-potable sources? If so, how many and what types? Example: Truck Fill, non-potable well)
3. Does your municipality track your monthly and/or annual water loss? If so, what percent loss are you experiencing?
4. Does your municipality have an asset management plan for water infrastructure?
5. Do you use potable water for municipal operations (check what is applicable)
 - a. Public Works construction projects
 - b. Watering green areas/potted planters etc.
 - c. Flooding hockey arena
 - d. Water parks
 - e. Washing vehicles/machinery
 - f. Fire exercises
6. Do you meter all your internal (municipal) use of potable water?
7. Does your meter reading system have the ability to monitor the daily consumption of customers?
8. Do you have the resources for a more in-depth monitoring program?

Water Conservation

1. Does your municipal water conservation policy match the Ace Water conservation policy?
2. Do you have additional conservation measures in your policy? If so, what are the additional measures? Example: alternate watering days
3. Will you share your conservation policy with ACE? Please attach
4. Do you have different rates for residential and industrial/commercial consumers?
5. Which per cubic meter water rate structure best fits your bylaw: (excludes flat fees charged)
 - a. Flat cubic meter water rate
 - b. Cubic meter water rate decreases with volume purchased
 - c. Cubic meter water rate increases with volume purchased
 - d. Other structure – explain

Enforcement of Conservation measures

1. What measures does your municipality take to enforce water conservation measures?
2. Does your municipality utilize or have access to bylaw enforcement officers?
3. Are your communications to the public regarding water conservation measures effective?
4. What channels do you use for communicating conservation measures? Example: facebook, email etc.
5. Does your community respond well to conservation measures?

Planning/Communications

1. Is your municipality developing a drought plan? If yes, does it include regional water?
2. Is your municipality interested in a regional approach to Drought Planning for potable water?

Please share any comments or ideas.

**VILLAGE OF MARWAYNE
WORKPLAN AND BUDGET
ASSET RETIREMENT OBLIGATIONS**

**PREPARED BY:
JW INFRASTRUCTURE PLANNING LTD.
#203-1455 HOWE STREET
VANCOUVER, BC, V6Z 1C2**



Prepared for:

VILLAGE OF MARWAYNE

Attn: Shannon Harrower, CAO

Prepared By:

JW INFRASTRUCTURE PLANNING LTD.
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CONTACTS:

John Weninger, P. Eng. MBA

Director

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**JW
INFRASTRUCTURE
PLANNING**

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1.0 QUALIFICATIONS AND EXPERIENCE

1.1 QUALIFICATIONS

John Weninger, P.Eng., MBA – Principal Consultant, Owner

With a degree in Engineering and an MBA in Finance from Queen's University in Finance, John brings 25 years of varied consulting experience covering all facets of municipal infrastructure planning, design, and financing. John was previously a Senior Partner at Urban Systems where he led the company's Asset Management practice.

John has recently departed Urban Systems to establish JW Infrastructure Planning Ltd. where the primary focus of the practice will be asset management and financial sustainability for communities in British Columbia. Currently JW Infrastructure Planning is a leader in helping communities transition to PS3280 and has completed (or is currently completing) ARO transition projects for more than 20 local governments and regional Villages. This includes many BC communities such as the City of Duncan, the Village of Fort St. James, and the Peace River Regional Village.

John is a strategic communicator with a knack for gaining consensus within diverse groups of stakeholders and an ability to explain complex topic using simple terms and analogies. John will lead this project for JW Infrastructure Planning Ltd.

1.2 RECENT ARO EXPERIENCE

The matrix below provides the recent experience of similar ARO projects for JW Infrastructure Planning Ltd. Team. Green tick marks completion of the task and blue denotes that the task is in progress.

ARO PROJECT CLIENT	ARO CRITERIA	ARO SCREENING	TEAM FACILITATION	ARO COSTING	ARO POLICY	TRANSITION SUPPORT
DISTRICT OF CLEARWATER	✓	✓	✓	✓		
TOWN OF COMOX	✓	✓	✓	✓		
CITY OF COURTENAY	✓	✓	✓	✓	✓	✓
VILLAGE OF CUMBERLAND	✓	✓	✓	✓		
COMOX VALLEY REGIONAL DISTRICT	✓	✓	✓	✓	✓	✓
DISTRICT OF ELKFORD	✓	✓	✓	✓		
DISTRICT OF FORT ST. JAMES	✓	✓	✓	✓		
DISTRICT OF LILLOOET	✓	✓	✓	✓		
DISTRICT OF OAK BAY	✓	✓	✓	✓		
CITY OF RED DEER	✓	✓	✓	✓	✓	✓
CITY OF VERNON	✓	✓	✓	✓		
CITY OF WHITE ROCK	✓	✓	✓	✓	✓	✓
VILLAGE OF CUMBERLAND	✓	✓	✓	✓		
TOWN OF GOLDEN	✓	✓	✓	✓		
CITY OF DUNCAN	✓	✓	✓	✓		
PEACE RIVER REGIONAL DISTRICT	✓	✓	✓	✓		
TOWN OF CRESTON	✓	✓	✓	✓	✓	✓
CITY OF POWELL RIVER	✓	✓	✓	✓		

1.3 PROJECT REFERENCES

CLIENT: VILLAGE OF OAK BAY
PROJECT: ASSET RETIREMENT OBLIGATIONS
CONTACT: CHRISTOPHER PAINE, CFO
PHONE: 250.598.3311

JW Infrastructure Planning was engaged by the Village of Oak Bay to assist with addressing Asset Retirement Obligations. The scope of the project included:

- Development of a Team Charter
- Development of Screening Criteria
- Initial Screening
- Staff Workshops
- Confirmation and Quantification of ARO's
- Summary Report

The project was completed in September of 2022

CLIENT: CITY OF LEDUC
PROJECT: ASSET RETIREMENT OBLIGATIONS
CONTACT: PAUL MANESH, MANAGER OF ACCOUNTING
PHONE: 780.980.7154
EMAIL: PManesh@leduc.ca

JW Infrastructure Planning was engaged by the City of Leduc to assist with addressing Asset Retirement Obligations. The scope of the project included:

- Development of Screening Criteria
- Staff Workshops
- Confirmation and Quantification of ARO's
- ARO Policy
- ARO Transition Recommendations
- Summary Report

The project was completed in June of 2023.

CLIENT: CITY OF RED DEER
PROJECT: ASSET RETIREMENT OBLIGATIONS
CONTACT: KATHERINE BARRON
PHONE: 403.342.8144

JW Infrastructure Planning was engaged by the City of Red Deer to assist with addressing Asset Retirement Obligations. The scope of the project included:

- Development of Screening Criteria
- Initial Screening
- Staff Workshops
- Confirmation and Quantification of ARO's
- ARO Policy
- Summary Report

The project was completed in September of 2023.

2.0 UNDERSTANDING & METHODOLOGY

2.1 PROJECT UNDERSTANDING

The transition to PS3280 requires a multi-disciplinary and team-based approach. Whereas PS3280 is primarily an accounting and financial reporting exercise its implementation requires the understanding of not only accounting and financial reporting but also an in-depth knowledge of municipal infrastructure, it's lifecycle and the regulations that govern its acquisition, operation and eventual retirement.

At its core the transition to PS3280 compliance is process that will require the review by the Village's auditor.

Completeness – The process followed will need to demonstrate to the auditor that the Village has been rigorous in their approach and have recorded all the asset retirement obligations required under PS 3280.

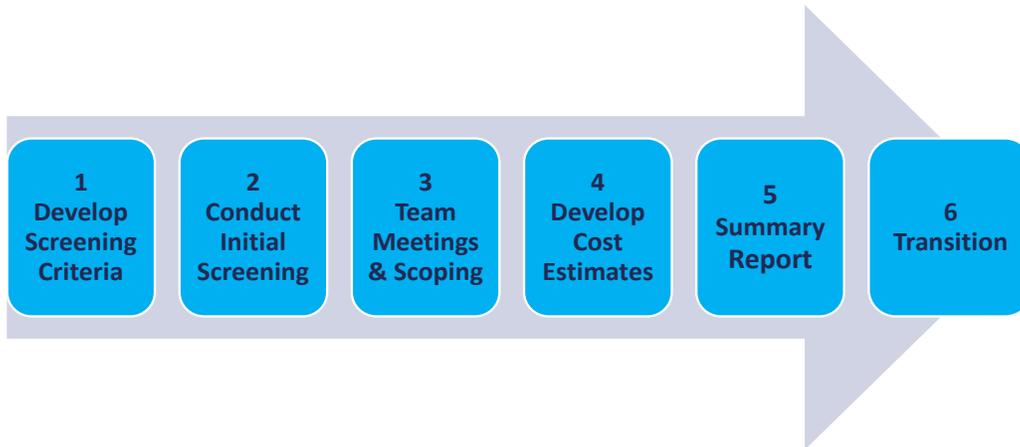
Accuracy – The process followed will need to demonstrate that the retirement obligation been measured correctly and that all directly related costs for the retirement reflected in the measurement

Valuation – The Village will need to demonstrate that the ARO liabilities been valued correctly (future value, present value and historical value) and that appropriate escalation factors and discount rates have been applied. This will also include consistent decisions with respect to when an ARO should be capitalized and under what circumstances it will be expensed in the implementation year.

JW Infrastructure Planning has developed expertise in managing all aspects of the transition process including initial scoping, valuation, policy development, transitional procedures and the evaluation /comparison of the various accounting treatment options.

2.2 PROCESS OVERVIEW

The project methodology will follow a 6-step process as presented in the following graphic.



A detailed description of each step in this process is provided in the following section.

2.3 METHODOLOGY

TASK 1 – DEVELOP SCREENING CRITERIA

DESCRIPTION:

The screening criteria identifies the potential “triggers” for an ARO. The development of the criteria requires creating a set of rules which can be used to screen the Village infrastructure based on the known regulatory requirements. For example:

- *Fluorescent Streetlights* – Governed under the Environmental Protection Act PCB regulations section 16(2).
- *Decommissioning of Water Wells* - Water wells must be decommissioned according to the requirements in the Water Sustainability Act
- *Asbestos Abatement* – Removal of asbestos is governed under the Occupational Health and Safety (OHS) Code.
- *Buried Tanks* - Underground storage fuel tank systems must be removed from the ground and disposed of in accordance with Subsections 4.3.16. and 4.3.17. of the National Fire Code
- *Land Fill Closures* – Regulated under the Environmental Protection and Enhancement Act (EPEA).
- *Contractual* – Leases and permits often have legal obligations associated with the expiry of the agreement.

ACTIVITIES:

- Review latest industry resources and best practices related to identifying potential ARO's

- Based on the review develop a draft set of criteria to be used to screen the Village's assets and document the sources referenced
- Review the criteria with the Village to adjust and finalize

DELIVERABLES:

- ARO screening criteria for review with Village staff

KEY CONSIDERATIONS:

PS3280 is a new standard for the Canadian public sector, and as such there are many grey areas with respect to how the standard will be interpreted and applied. The project team will need to be clear and logical in their approach and careful to avoid "rabbit holes" that could delay or complicate the transition process. JW Infrastructure has already been exposed with many of these grey areas (lead paint, asbestos cement pipe, municipal construction waste sites, R/W's on private properties, etc) and will help the Village navigate through these issues.

TASK 2 – CONDUCT INITIAL SCREENING

DESCRIPTION:

Receive and review the Village's current asset inventory to identify specific assets that may have potential asset retirement obligations based on the agreed screening criteria.

This may include but not be limited to:

- Buildings or facilities with potential to contain asbestos
- Underground oil or fuel storage tanks

- Water wells
- PCB's in fluorescent street lights and other fixtures
- Treatment facilities and lagoons
- Know contaminated sites (outside of PS3260)
- Leased facilities with contractual obligations
- Others TBD

ACTIVITIES:

- Request and receive required information from the Village
- Review the asset inventory to identify specific assets with potential ARO's
- Review lease agreements and contracts
- Prepare a summary listing for review with Village staff

DELIVERABLES:

- List of assets with potential ARO's (clearly linked to the Village's TCA ledger)

KEY CONSIDERATIONS:

The initial screening is probably the most important step in the process as requires the understanding and integration of information from a multitude of sources including the TCA ledger, building appraisals, condition assessments, HAZMATs and lab testing results, financial statements, and other. John is familiar with all these types of documentation and understands how they fit into the screening process. Ultimately all AROs will need a linkage back to the Villages financial system (generally the TCA ledger).

TASK 3 – TEAM MEETINGS AND SCOPING

DESCRIPTION:

The first step is to establish the core project team members. The core project team members are the individuals who have the most knowledge of the assets and can participate in the decision making.

ACTIVITIES:

- Establish the core project team
- Develop workshop content
- Deliver workshop
- Document workshop findings
- Update the ARO listing as required
- Conduct subsequent meetings as required
- Prepare agendas and meeting minutes

DELIVERABLES:

- Workshop PowerPoint and/or handouts
- Minutes from meetings

KEY CONSIDERATIONS:

The team meetings are multi-disciplinary in nature with representatives from finance, public works, engineering and senior leadership. The facilitation of these meetings requires a person who can “talk the language” of each of these groups and can clearly communicate the “what the why and the how” to all participants.

TASK 4 – CONFIRM AND VALUE ARO’S

DESCRIPTION:

Work closely with Village staff to confirm the “in scope” ARO’s and to quantify the retirement obligation costs for review with Village Finance. It is assumed that the costing of the ARO’s will be largely based on information provided by staff members supplemented by information JW Infrastructure Planning has collected from other similar projects. Where large potential ARO’s exist (such as large halls or arenas) the Village may require a more comprehensive field assessment to determine more accurate costing.

ACTIVITIES:

- Coordinate with Village staff to confirm assets with ARO’s
- Work with staff to quantify the ARO costs using the most defensible sources (existing estimates/assessments, invoices, consultant’s unit costs)
- Review with Finance

DELIVERABLES:

- Detailed EXCEL ARO tracking spreadsheet
- List of confirmed ARO’s including costs and source of cost data
- List of assets determined not to be in scope with justifications

KEY CONSIDERATIONS:

The valuation of the ARO’s is a critical component of the process. It requires a knowledge of not only the construction activities but also the

approximate costs to address the liability. The Village will likely have some costing information available but there will undoubtedly be gaps where assumptions and estimates will need to be made based on engineering judgement and experience. JW Infrastructure brings a significant data set of unit costs that will help address these gaps.

TASK 5 – SUMMARY REPORT

DESCRIPTION:

Prepare a brief report summarizing the process and the list of ARO's that is suitable to be provided as a reference to the Village's Auditors.

ACTIVITIES:

- Summarize information and estimates for in-scope assets into the liability to be reported on the 2023 financial statements.
- Consolidate the deliverables for the auditor including supporting documentation
- Provide documented master spreadsheet

DELIVERABLES:

- Summary Report
- Consolidated supporting documentation
- Master spreadsheet

KEY CONSIDERATIONS:

The summary report is a key document for the Village's auditor and as a communication tool for Council. The report will need to satisfy the auditor that the approach was comprehensive and accurate. The EXCEL

master spreadsheet will need to contain an explanation of why or why an asset is not in scope and will need to document the valuation source(s).

TASK 6 – TRANSITION ASSISTANCE

DESCRIPTION:

Work with Village staff to develop the ARO policy and make decisions regarding transition accounting considerations.

ACTIVITIES:

- Assistance with developing the ARO policy
- Assist with comparing and assessing transition accounting options (retrospective, modified retrospective, prospective)
- Assist with transition accounting considerations
- Assist with determining JV's

DELIVERABLES:

- Draft and Final ARO policy
- Support on other transition related considerations
- Support on JVs

KEY CONSIDERATIONS:

There are many transition decisions that the Village will need to make with clear justifications. For example the Village will need to consider how ARO's attached to fully depreciated assets be handled? Scenarios where the predicted ARO recognition date is considerably later than the remaining life of the asset in the TCA? How to handle a lease

obligation when it is unlikely the lessor will execute the obligation trigger (such as the removal of building or land improvements).

JW Infrastructure Planning Ltd. has worked through these scenarios with other communities and can provide guidance on these topics.

2.4 LIMITATION ON SERVICES

JW Infrastructure would like to note the following limitations on the services provided:

1. JW Infrastructure will not make any physical visits to the Village and as such all work will be carried out remotely.
2. JW Infrastructure will utilize the information provided by the Village. If field investigation is required to fill in gaps (such as a building's size or type of construction) that will be the responsibility of the Village with guidance from JW Infrastructure Planning.
3. Where specialized professional services might be required (such as the liability associated with the retirement of a landfill) those costs shall be borne by the Village.
4. In the absence of asbestos abatement costs provided by the Village, JW Infrastructure can apply unit rates per SF of building area that have been collected for other communities as an "allowance". If the Village or the Village's auditor requires more specific cost estimates those costs will be borne by the Village.

3.0 BUDGET

The following is the proposed project budget.

1. Confirm Screening Criteria	\$ 500
2. Information Review and Initial Screening	\$ 3,500
3. Staff Workshops and ARO scoping	\$ 3,000
4. Quantify ARO's	\$ 1,500
5. Summary Report	\$ 1,500
6. Transition Assistance	\$ 1,000
Total	\$ 11,000

Costs include all disbursements. Does not include GST.

Project completion is March 16th.



CHIEF ADMINISTRATIVE OFFICER REPORT

MEETING DATE: MARCH 18, 2024

1. Annual Water and Wastewater Reports

- a. Submitted to Alberta Environment and Parks.

2. LGAA Scholarship

- a. I submitted my application for a 2024 LGAA scholarship towards professional development funding in the amount of \$1000 as a means of completing another course toward my Bachelor of Commerce degree from the University of Athabasca.

3. Seniors Centre

- a. The Seniors Citizen Society is dissolved as of December 31, 2023. We have since taken over their financial obligations under the Village.
- b. Our first event is tentatively scheduled for April 24 – Beef on a bun for \$5.00 – open to the entire community. All proceeds will be reinvested into the seniors center for future events.
- c. We will be providing handouts explaining the changes to everyone and have changed the locks effective February 29, 2024.

4. Asset Retirement Obligations

- a. Unfortunately, our previous contractor (Associated Engineering) abandoned our ARO project for 2023 and we have had to pivot. We have retained the services of JW Infrastructure Planning who will be completing the work over the next several weeks for the 2023 fiscal year.
- b. The cost is \$11,000.00 – plus GST. We will need a council motion to approve this new contractor, as well as the cost, for 2024.

5. Business Payroll Surveys

- a. We are still being tasked with the business payroll surveys from statistics Canada.

6. ASL Paving

- a. Bill Kruning from ASL Paving is scheduled to come to Marwayne the week of the 18th to provide updated 2024 pricing for our potential road projects. These values will assist administration in finalizing the budget which is being presented at our April meeting, together with the audit.

7. Community Wide Garage Sale

- a. Saturday May 4 2024 or May 11 2024? Or would council prefer a different date?

8. Audit

- a. Financial statements to be presented at our April Meeting along with the 2024 budget.

VILLAGE OF MARWAYNE					AP5090	Page : 1		
Cheque Register-Summary-Bank					Date : Mar 14, 2024	Time : 11:55 am		
Supplier : 10 To ZARC					Seq : Cheque No. Status : All			
Cheque Dt. : 14-Mar-2024 To 14-Mar-2024					Medium : M=Manual C=Computer E=EFT-PA			
Bank : 01 - ATB To 99 - Penny Clearing								
Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount	
4887	14-Mar-2024	10025	Vermilion River Regional Waste	Issued	11	C	6,872.25	
4888	14-Mar-2024	10113	TELUS	Issued	11	C	203.39	
4889	14-Mar-2024	18	Rusway Construction	Issued	11	C	45,838.03	
4890	14-Mar-2024	ACE	ACE	Issued	11	C	10,388.10	
4891	14-Mar-2024	AGLIN	John Deere Financial Inc	Issued	11	C	106.89	
4892	14-Mar-2024	AISL	AMSC Insurance Services Ltd	Issued	11	C	1,965.72	
4893	14-Mar-2024	ASC3	Alberta Municipalities Strength in Members	Issued	11	C	7,247.65	
4894	14-Mar-2024	COOP	Federated Co-Operatives Limited	Issued	11	C	1,499.17	
4895	14-Mar-2024	KADR	Ken's Auto & Diesel Repair	Issued	11	C	146.64	
4896	14-Mar-2024	LOOP	Loop	Issued	11	C	1,674.75	
4897	14-Mar-2024	MBE3	Marwayne Community Hall	Issued	11	C	100.00	
4898	14-Mar-2024	NIESM	Michael Niesen - Village of Marwayne Enforceme	Issued	11	C	680.19	
4899	14-Mar-2024	SAFEG	Safeguard Business System Ltd.	Issued	11	C	560.83	
4900	14-Mar-2024	TM	TELUS	Issued	11	C	102.76	
4901	14-Mar-2024	VCOC	V3 Companies of Canada Ltd.	Issued	11	C	6,250.81	
4902	14-Mar-2024	WAGL	Wainwright Assessment Group Ltd	Issued	11	C	751.80	
Total Computer Paid :		84,388.98	Total EFT PAP :		0.00	Total Paid :		84,388.98
Total Manually Paid :		0.00	Total EFT File :		0.00			
16 Total No. Of Cheque(s) ...								

VILLAGE OF MARWAYNE

Cheque Register-Summary-Bank



AP5090

Date : Feb 27, 2024

Page : 1

Time : 3:49 pm

Supplier : 10 To ZARC

Cheque Dt. : 27-Feb-2024 To 27-Feb-2024

Bank : 01 - ATB To 99 - Penny Clearing

Seq : Cheque No.

Status : All

Medium : M=Manual C=Computer E=EFT-PA

Cheque #	Cheque Date	Supplier	Supplier Name	Status	Batch	Medium	Amount
4860	27-Feb-2024	10001	Gas Utility CVR	Issued	9	C	1,614.86
4861	27-Feb-2024	10032	Receiver General For Canada	Issued	9	C	9,355.93
4862	27-Feb-2024	10113	TELUS	Issued	9	C	250.48
4863	27-Feb-2024	AISL	AMSC Insurance Services Ltd	Issued	9	C	1,855.50
4864	27-Feb-2024	ASC	AMSC Insurance Services Ltd	Issued	9	C	595.00
4865	27-Feb-2024	BYC	Buffalo Trail Public School	Issued	9	C	2,500.00
4866	27-Feb-2024	COL	City of Lloydminster	Issued	9	C	1,629.00
4867	27-Feb-2024	COOP	Federated Co-Operatives Limited	Issued	9	C	1,324.01
4868	27-Feb-2024	CSS	Catholic Social Services	Issued	9	C	200.00
4869	27-Feb-2024	DEBKER	Debnam, Keri	Issued	9	C	220.92
4870	27-Feb-2024	EEC8	Enmax Energy Corporation	Issued	9	C	104.53
4871	27-Feb-2024	HMS2	Alberta 1171363 Ltd. Hendricks Microtech	Issued	9	C	504.23
4872	27-Feb-2024	KITPUB	Kitscoty Public Library	Issued	9	C	300.00
4873	27-Feb-2024	LSAIC	Lloydminster Sexual Assault & Info Centre	Issued	9	C	300.00
4874	27-Feb-2024	MCFCO	McFadyen Construction	Issued	9	C	1,286.25
4875	27-Feb-2024	MCSNE	MCSNet-Lemalu Holdings Ltd.	Issued	9	C	73.40
4876	27-Feb-2024	METGR	Metrix Group LLP	Issued	9	C	8,400.00
4877	27-Feb-2024	MFRD	Marwayne Fire and Rescue Dept.	Issued	9	C	3,034.93
4878	27-Feb-2024	MLCP	Marwayne Lil' Critters Playschool	Issued	9	C	5,000.00
4879	27-Feb-2024	PIOLO	Pioneer Lodge	Issued	9	C	2,000.00
4880	27-Feb-2024	RICCA	NextGen Automation	Issued	9	C	1,569.11
4881	27-Feb-2024	SENSU	Senior Support Program	Issued	9	C	500.00
4882	27-Feb-2024	SHAHAR	Harrower, Shannon	Issued	9	C	456.23
4883	27-Feb-2024	TM	TELUS	Issued	9	C	98.50
4884	27-Feb-2024	VAAB	Vermilion and Area Brighter Beginnings	Issued	9	C	1,000.00
4885	27-Feb-2024	VIBE01	VIBE (Vermilion Is Being Empowered)	Issued	9	C	2,200.00
4886	27-Feb-2024	WRD	Wells Fargo Equipment Fin Co	Issued	9	C	785.52

Total Computer Paid : 47,158.40

Total Manually Paid : 0.00

Total EFT PAP : 0.00

Total EFT File : 0.00

Total Paid : 47,158.40

27 Total No. Of Cheque(s) ...

VILLAGE OF MARWAYNE
Bank Reconciliation Statement



MARWAYNE

BR5020

Date : Mar 05, 2024

Page : 1

Time : 4:12 pm

Period : 2
 Year : 2024
 For Bank : ATB

Statement Date : 29-Feb-2024
 Sort By : Year and Period

Reference #	Cheque Date	Src	Period	Year	Amount	Description
4779	07-Dec-2023	AP	12	2023	-1524.29	Gray Robert
4831	08-Feb-2024	AP	2	2024	-964.80	Grant Carry
4841	09-Feb-2024	AP	2	2024	-11600.20	ACE
4850	09-Feb-2024	AP	2	2024	-13154.66	Marwayne Fire and Rescue Dept.
4857	09-Feb-2024	AP	2	2024	-5145.00	CentralSquare Canada Software Inc.
4860	27-Feb-2024	AP	2	2024	-1614.86	Gas Utility CVR
4861	27-Feb-2024	AP	2	2024	-9355.93	Receiver General For Canada
4862	27-Feb-2024	AP	2	2024	-250.48	TELUS
4863	27-Feb-2024	AP	2	2024	-1855.50	AMSC Insurance Services Ltd
4864	27-Feb-2024	AP	2	2024	-595.00	AMSC Insurance Services Ltd
4865	27-Feb-2024	AP	2	2024	-2500.00	Buffalo Trail Public School
4866	27-Feb-2024	AP	2	2024	-1629.00	City of Lloydminster
4867	27-Feb-2024	AP	2	2024	-1324.01	Federated Co-Operatives Limited
4868	27-Feb-2024	AP	2	2024	-200.00	Catholic Social Services
4869	27-Feb-2024	AP	2	2024	-220.92	Debnam Keri
4870	27-Feb-2024	AP	2	2024	-104.53	Enmax Energy Corporation
4871	27-Feb-2024	AP	2	2024	-504.23	Alberta 1171363 Ltd. Hendricks Microtech
4872	27-Feb-2024	AP	2	2024	-300.00	Kitscoty Public Library
4873	27-Feb-2024	AP	2	2024	-300.00	Lloydminster Sexual Assault & Info Centre
4874	27-Feb-2024	AP	2	2024	-1286.25	McFadyen Construction
4875	27-Feb-2024	AP	2	2024	-73.40	MCSNet-Lemalu Holdings Ltd.
4876	27-Feb-2024	AP	2	2024	-8400.00	Metrix Group LLP
4877	27-Feb-2024	AP	2	2024	-3034.93	Marwayne Fire and Rescue Dept.
4878	27-Feb-2024	AP	2	2024	-5000.00	Marwayne Lil' Critters Playschool
4879	27-Feb-2024	AP	2	2024	-2000.00	Pioneer Lodge
4880	27-Feb-2024	AP	2	2024	-1569.11	NextGen Automation
4881	27-Feb-2024	AP	2	2024	-500.00	Senior Support Program
4883	27-Feb-2024	AP	2	2024	-98.50	TELUS
4884	27-Feb-2024	AP	2	2024	-1000.00	Vermilion and Area Brighter Beginnings
4885	27-Feb-2024	AP	2	2024	-2200.00	VIBE (Vermilion Is Being Empowered)
4886	27-Feb-2024	AP	2	2024	-785.52	Wells Fargo Equipment Fin Co
24701	04-Mar-2024	CR	2	2024	3511.52	CR; DEPT:[VILLAGE OFFICE] D#[247].

VILLAGE OF MARWAYNE
Bank Reconciliation Statement



MARWAYNE

BR5020

Date : Mar 05, 2024

Page : 2

Time : 4:12 pm

Period : 2
 Year : 2024
 For Bank : ATB

Statement Date : 29-Feb-2024
 Sort By : Year and Period

Reference #	Cheque Date	Src	Period	Year	Amount	Description
					689544.91	Bank Balance Statement as of 29-Feb-2024
					3511.52	Add outstanding deposits (Includes all debits)
					0.00	Cancelled deposits
					-79091.12	Less outstanding withdrawals/charges (Includes all credits)
					0.00	Cancelled withdrawals/charges
					613965.31	Calculated Bank Balance
					613965.31	GL Bank Account Balance as of Period : 2 Year : 2024
					0.00	Difference

VILLAGE OF MARWAYNE
Billing Register Report Detailed



UB4110 Page : 28
 Date : Mar 04, 2024 Time : 9:17 am

Report Options

Customer Selection : All

Calculation Type : All

Batch Number

From : [2024030401]
 To : [2024030401]

Include Billing Transaction From Transaction Maintenance : No

Srv. End Date On/Before : 04-Mar-2024 Final Bills Only : No

Cat	Srv	Service Description	Count	Total Discount	Total Units	Total Amt	Total Cons.	Avg. Cons.
01	WCOM	Commercial Water	24		24.00	2,293.65	261.00	10.88
01	WINS	Institutional Water	3		3.00	682.20	112.00	37.33
01	WLF	Water Line Fee	253		253.00	314.66		
01	WMUN	Municipal Properties	3		3.00		1.00	0.33
01	WPUB	Public Building Water	8		8.00	1,155.20	192.00	24.00
01	WRES	Residential Water	238		238.00	20,222.21	2,108.00	8.86
02	SCOM	Commercial Sewer	24		24.00	480.00		
02	SIINS	Institutional Sewer	3		3.00	225.00		
02	SPUB	Public Building Sewer	8		8.00	160.00		
02	SRES	Residential Sewer	238		238.00	5,779.31		
03	GIN	Institutional Garbage	3		3.00	33.00		
03	GRES	Residential Garbage	238		238.00	7,086.01		
Book 000 Totals :			1043		1,043.00	38,431.24	2,674.00	
Totals			1043		1,043.00	38,431.24	2,674.00	



ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Calgary-Hays*

AR113944

February 29, 2024

Dear Chief Elected Officials:

I am writing to share information with you about *Budget 2024*, which my colleague, the Honourable Nate Horner, President of Treasury Board and Minister of Finance, has tabled in the Alberta Legislature. You will find below some details about *Budget 2024* that are most closely related to Alberta Municipal Affairs.

Budget 2024 is a responsible plan for a growing province that invests more than \$1 billion to build stronger communities across Alberta. Through these important investments, my ministry will continue to support local governments in providing fiscally responsible, collaborative, and accountable services to Albertans.

I am particularly excited about the Local Government Fiscal Framework (LGFF), which will deliver predictable capital infrastructure funding to municipalities and Metis Settlements across Alberta for many years to come. As we are all aware, the LGFF represents years of collaboration between the province and local governments, and the LGFF replaces the Municipal Sustainability Initiative (MSI) with a more sustainable model. We set the initial capital funding baseline for the LGFF at \$722 million to remain consistent with the average amount municipalities have received annually over the last three years of the MSI Capital program.

We now have a true partnership in place through the Revenue Index Factor, which will see municipal funding rise and fall at a one-to-one ratio that is based on changes in provincial revenue from three years prior. Our new framework will deliver the predictability and partnership that municipalities have long been asking for, and I would like to thank you once again for your input to the development of the LGFF to ensure it effectively supports communities and residents provincially. The MSI Operating program will continue as LGFF Operating funding and will provide \$60 million in 2024/25 to local governments to assist with your operational costs and help to respond to inflationary pressures. More information about the LGFF and the 2024 allocations can be found online.

Additionally, *Budget 2024* includes \$60 million over three years for the Local Growth and Sustainability Grant, a new grant to help relieve some of the pressures facing fast-growing communities. This new grant will help address acute infrastructure priorities and economic development opportunities. More details about the program will be shared with you later this year.

.../2

320 Legislature Building, 10800 - 97 Avenue, Edmonton, Alberta T5K 2B6 Canada Telephone 780-427-3744 Fax 780-422-9550

Printed on recycled paper

Classification: Protected A

- 2 -

As with previous years, our budget includes capital support through the federal Canada Community-Building Fund and Investing in Canada Infrastructure Program. We are also pleased to maintain the strong support we have for public libraries with more than \$33 million going towards operating grants for libraries across the province.

Budget 2024 puts Albertans and Alberta families first by investing in strong health care, a modern education system, and supports to keep life affordable. This budget also invests in safe and supportive communities in Alberta by managing our resources wisely.

I look forward to continuing our work together over this next year as we continue to build strong and vibrant communities that contribute to a stronger province and a brighter future for Albertans and their families.

Sincerely,

A handwritten signature in blue ink that reads "Ric McIver". The signature is fluid and cursive, with a long horizontal stroke at the end.

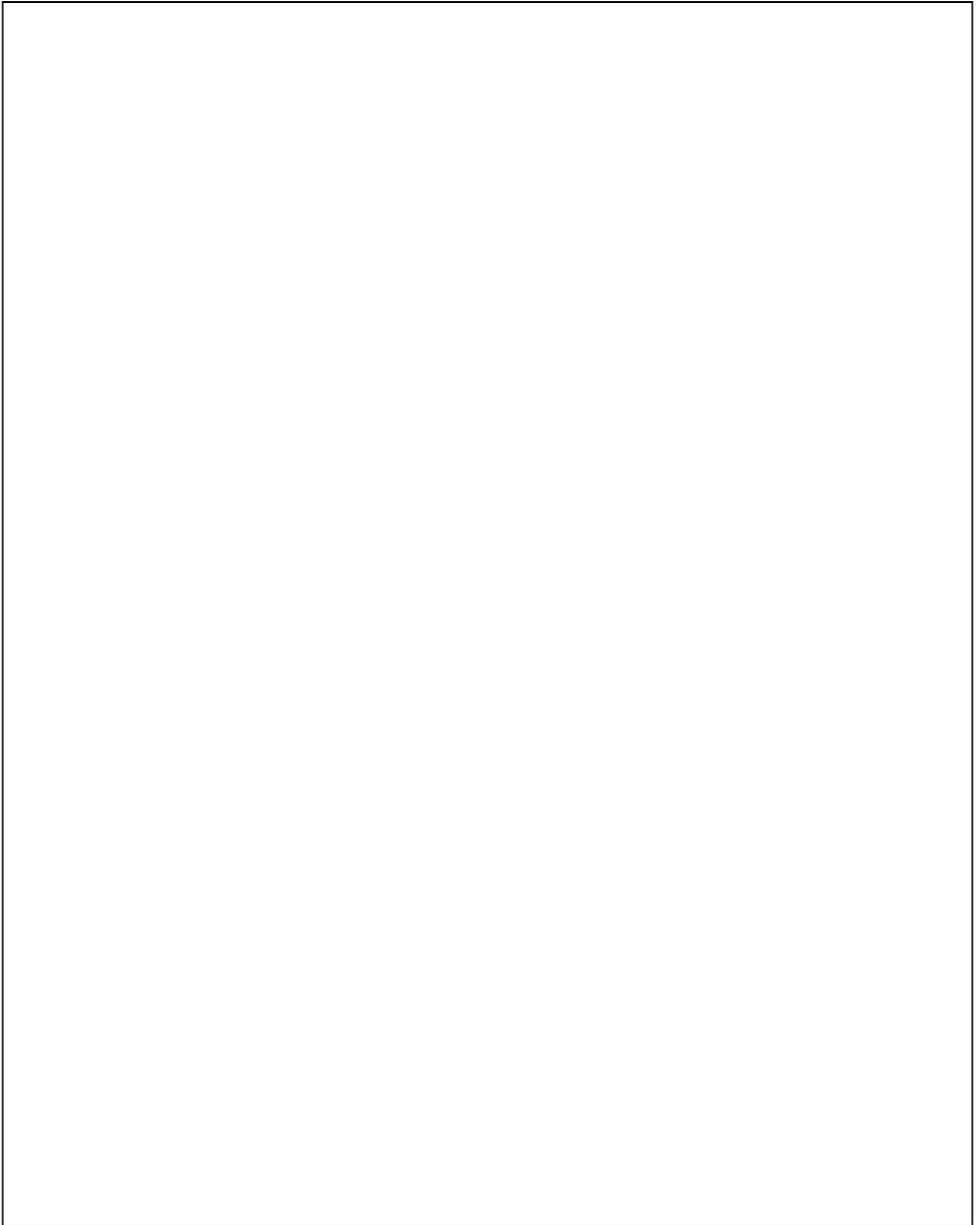
Ric McIver
Minister

Classification: Protected A

Preliminary Analysis of Alberta's 2024 Budget



March 1, 2024



Preliminary Analysis of Alberta’s 2024 Budget

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Preliminary Analysis on Alberta's 2024 Budget

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.

Preliminary Analysis on Alberta’s 2024 Budget

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

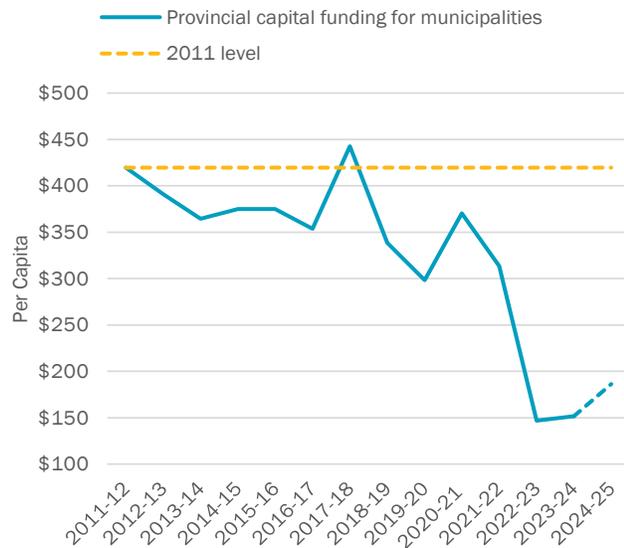
The Government of Alberta consistently promotes how MSI Capital averaged \$722 million per year over the last three years and that LGFF Capital continues at the same amount this year. The problem is inflation cuts into every municipal government’s purchasing power for construction costs. If LGFF Capital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

Preliminary Analysis on Alberta's 2024 Budget

PLANNING FOR YOUR COMMUNITY'S FINANCIAL FUTURE

**HOW BUDGET 2024
SUPPORTS
MUNICIPAL
GOVERNMENTS**

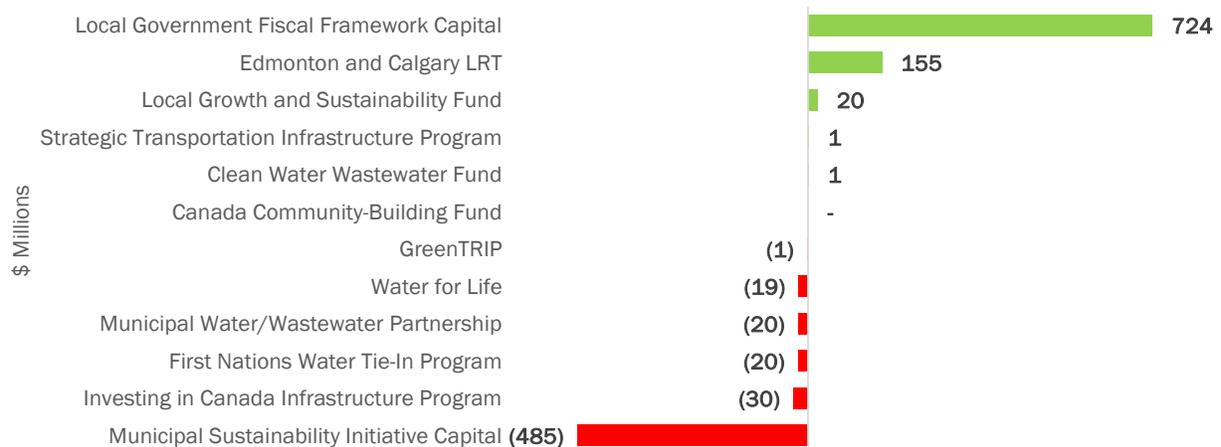
Preliminary Analysis on Alberta’s 2024 Budget

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)
	<u>712</u>	<u>912</u>	<u>1,054</u>	<u>1,039</u>	<u>200</u>
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
	<u>1,064</u>	<u>1,189</u>	<u>1,169</u>	<u>1,495</u>	<u>125</u>
Year-over-year change (%)		11.7%	9.9%	2.0%	
Total Provincial & Federal Capital Funding	<u>1,776</u>	<u>2,101</u>	<u>2,223</u>	<u>2,534</u>	<u>325</u>
		18.3%	5.8%	14.0%	

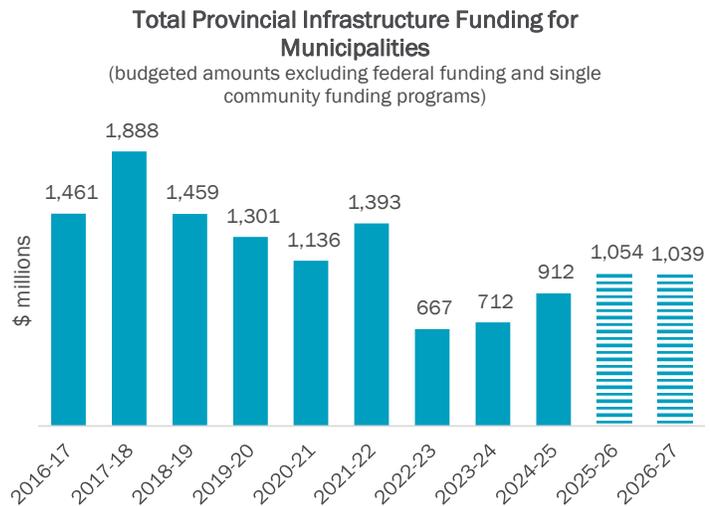
Year-over-year change in municipal capital funding: Budget 2024 vs. Budget 2023³



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.

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

Preliminary Analysis on Alberta's 2024 Budget

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

Federal Capital Funding Delivered by the Government of Alberta

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

Local Government Fiscal Framework Capital

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

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

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

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.

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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.

Preliminary Analysis on Alberta’s 2024 Budget

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.

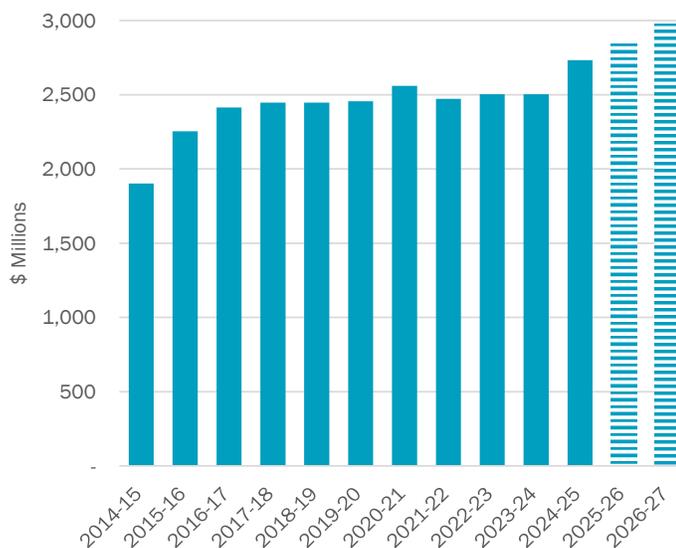
- **2015-16** – Set at 32 per cent of Alberta Education’s budgeted operating expense.
- **2016-17** – Set at 32 per cent of Alberta Education’s budgeted operating expense.
- **2017-18** – Maintained the 2016-17 mill rates resulting in a 1.3 per cent increase in the tax revenue amount.
- **2018-19** –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

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GOOD TO KNOW

AN OVERVIEW OF ALBERTA'S 2024 FISCAL PLAN

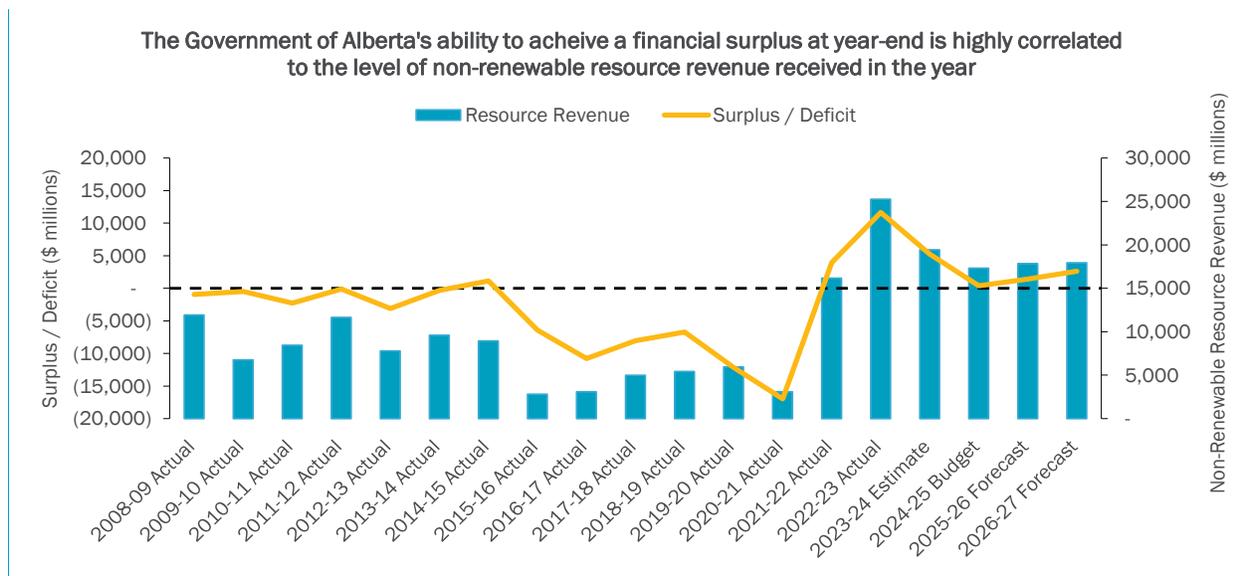
Preliminary Analysis on Alberta's 2024 Budget

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.

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Statement of Operations

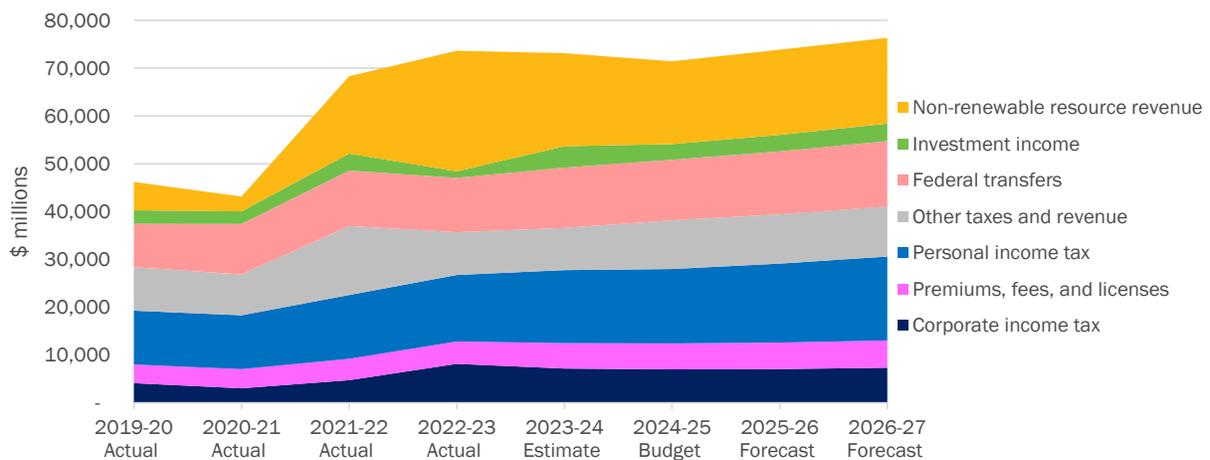
\$ millions	2022-23 Actual	2023-24 Estimate	2024-25 Budget	2025-26 Forecast	2026-27 Forecast
Revenue					
Personal income tax	13,925	15,239	15,604	16,514	17,512
Corporate income tax	8,167	7,204	7,028	7,052	7,320
Other tax revenue	4,432	4,470	6,013	6,329	6,535
Resource revenue	25,242	19,416	17,315	17,839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

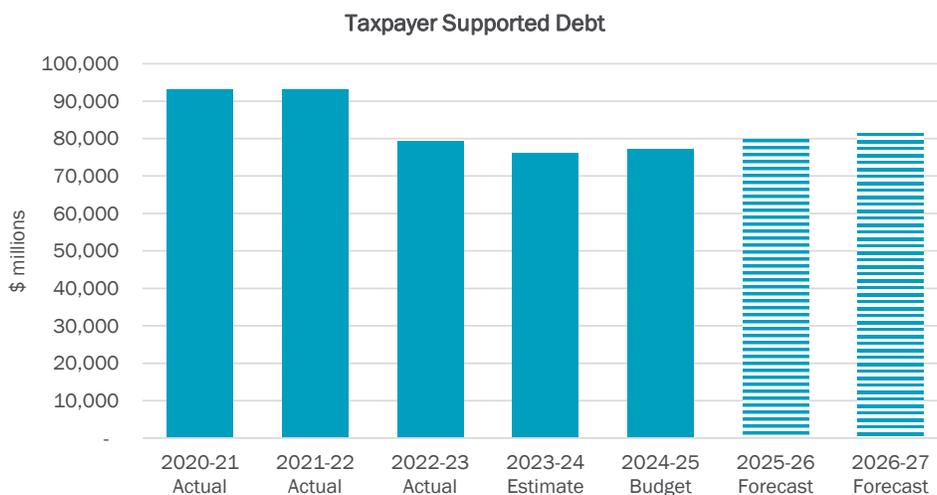
- healthcare (4%),
- K-12 education (4%),
- post-secondary education (3%),
- operating expenses (4%),
- capital grants (46%), and
- debt servicing costs (7%).

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).

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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.

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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.

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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

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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

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

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

Other Seniors, Community and Social Services budget highlights include:

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

Service Alberta and Red Tape Reduction

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

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

Technology and Innovation

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

Tourism and Sport

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

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

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

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Transportation and Economic Corridors

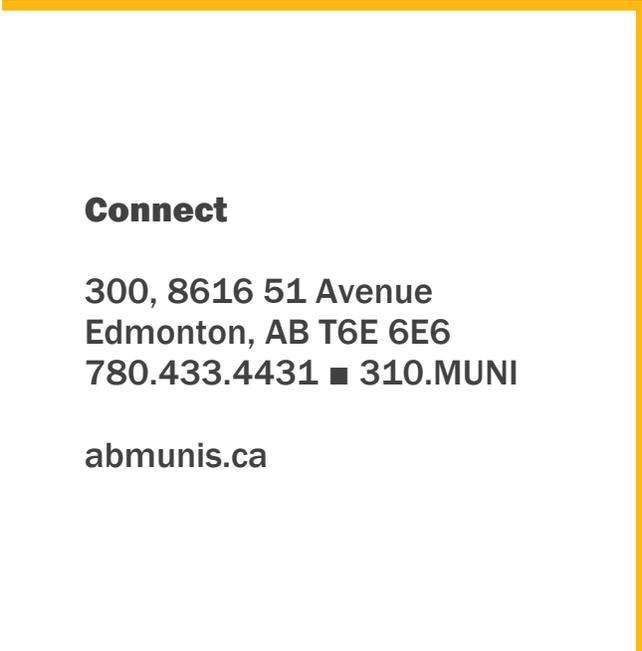
The Ministry of Transportation and Economic Corridors delivers significant grant funding and transportation projects that impact municipalities. In 2024 the ministry will allocate \$708 million for provincial highway projects, new construction and ring roads. Page 115 of the fiscal plan has a breakdown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

Treasury Board and Finance

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



**Alberta
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