

SUMMER VILLAGE OF NAKAMUN PARK

AGENDA

Wednesday April 15th, 2020 – at The Onoway Civic Centre at 5:00 P.M.

1. Call to order:
2. Agenda: a) Wednesday April 15th, 2020 Regular Council Meeting
3. Minutes: (1-3) a) Wednesday March 18th, 2020 Regular Council Meeting
b)
4. Appointment: a) Seniuk and Company, 5:15pm – Auditor Laura Marcato has been scheduled to attend and to review the Audited Financial Statements for 2019.
5. Bylaws/Policies: a)
b)
6. Business (4) a) Audited Financial Statements 2019 – RFP 2020-16 is attached for review. The draft statements will be presented and reviewed during the meeting (*approve the Audited Financial Statements 2019 as presented*)
(5-9) b) 3-Year Operating and 5-Year Capital Budgets – RFP 2020-17 is attached for review. The draft budgets will be circulated during the meeting for review (*approve the 3-Year Operating and 5-Year Capital Budget Plans as presented*)
c) Budget and Taxes 2020:
(10-14) i. General Discussion – Budget 2020 Highlights and Scenarios Document is attached for reference (*accept the 2020 Highlights and Scenarios Document for information*)
(15-21) ii. Operating and Capital Budget 2020 – RFP 2020-18 is attached for review. The preferred draft Operating and Capital Budget (2020) will be circulated during the meeting for review (*approve Operating and Capital Budget 2020*)
(22-25) iii. Bylaw 2020-7, Tax Rate Bylaw – RFP 2020-19 is attached for review. Pending Council's decision on the budget, the corresponding Tax Rate Bylaw will need to be passed (*pass Bylaw 2020-7*)
(26-27) iv. Bylaw 2020-8, Special Tax for Fire Protection Bylaw – RFP 2020-20 is attached for review. Pending Council's decision on the budget, the corresponding Special Tax Bylaw will need to be passed (*pass Bylaw 2020-8*)
d)
e)

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7. Financial
 - a) N/A
 - b) N/A

8. Councillor Reports
 - a) Mayor
 - b) Deputy Mayor
 - c) Councillor

9. Administration Reports
 - a) Boat Launch Repair – Project Update
 - b) WILD Water – Project Update, Phase IV
 - c) COVID-19 Emergency Management/Business Continuity
 - d) Tax Deadline, Mailouts, Newsletters
 - e) Annual Information Meeting
 - f) All-Net Discussion
 - g) Property Damage – Follow-up
 - h) MDP Draft and Process

10. Information and Correspondence
 - (28-29) a) Town of Mayerthorpe – February 2020 CPO Report.
 - (30-31) b) Alberta Urban Municipalities Association – March 19th, 2020 letter to Minister of Municipal Affairs regarding collaboration and support during the COVID-19 pandemic.
 - (32) c) Community Peace Officer Dawn – April 8th, 2020 letter regarding CPO Level 1 Expanded Authorities to help deal with COVID-19 response.
 - (33) d) Superior Safety Codes – April 7th, 2020 email from Laural Sheeler regarding building inspection process and business continuity in response to COVID-19.
 - (34-37) e) Government of Alberta, Municipal Affairs – April 3rd, 2020 release regarding Municipal Governance During COVID-19 Outbreak.
 - (38-39) f) Government of Alberta, Community Services – March 2020 Release regarding additional FCSS Program Funding and assigning Lac Ste. Anne County as regional contact for this program on behalf on local municipalities, including Summer Villages.
 - (40) g) Summer Village of Lac Ste. Anne County East – April 6th, 2020 Letter regarding COVID-19 and Regional Collaboration, speaking in part on FCSS measures as noted in 10(f).

SUMMER VILLAGE OF NAKAMUN PARK

AGENDA

Wednesday April 15th, 2020 – at The Onoway Civic Centre at 5:00 P.M.

11. Closed Meeting
 - a) - N/A
12. Next Meeting Date
 - a) Schedule the next regular council meeting for May 20th, 2020.
13. Adjournment

Upcoming Meetings:

May 20th, 2020 – Regular Council Meeting
June 17th, 2020 – Regular Council Meeting
June 20th, 2020 - SVLSACE

MINUTES OF THE REGULAR MEETING OF COUNCIL OF THE SUMMER VILLAGE OF NAKAMUN PARK, IN THE PROVINCE OF ALBERTA, HELD ON WEDNESDAY MARCH 18th, 2020 AT 5:00 P.M. AT THE ONOWAY CIVIC CENTRE.

	PRESENT	<p>Mayor: Marge Hanssen (via Conference Call) Deputy Mayor: Carleigh LeClair (via Conference Call) Councillor: Harry Kassian (via Conference Call)</p> <p>Administration: Dwight Moskalyk, CAO</p> <p>Appointments: n/a</p> <p>Absent: n/a</p> <p>Public Works: n/a Public at Large: n/a</p>
1.	CALL TO ORDER	Mayor Hanssen called the meeting to order at 5:07 p.m.
2.	AGENDA 42 - 20	MOVED by Councillor Kassian that the Wednesday March 18 th , 2020 regular council meeting agenda be approved as presented. CARRIED.
3.	MINUTES 43 - 20	MOVED by Mayor Hanssen that the minutes for the Wednesday February 19 th , 2019 regular council meeting be approved as presented. CARRIED.
4.	APPOINTMENT	n/a
5.	BYLAW 44 - 2020	MOVED by Deputy Mayor LeClair that the revised Bylaw 2020-3, being a bylaw regulating untidy and unsightly premises, generally known as the "Nuisance Bylaw," be given first reading as presented. CARRIED.
	45 - 2020	MOVED by Councillor Kassian that Bylaw 2020-3 be given second reading. CARRIED.
	46 - 2020	MOVED by Mayor Hanssen that Bylaw 2020-3 be given unanimous consent to receive third and final reading. CARRIED UNANIMOUSLY.
	47 - 2020	MOVED by Deputy Mayor LeClair that Bylaw 2020-3 be given third and final reading. CARRIED.
	48 - 2020	MOVED by Councillor Kassian that Bylaw 2020-6, being a bylaw for adoption of an Intermunicipal Collaboration Framework between the Summer Village of Nakamun Park and Lac Ste. Anne County, be given first reading as amended. CARRIED.

MINUTES OF THE REGULAR MEETING OF COUNCIL OF THE SUMMER VILLAGE OF NAKAMUN PARK, IN THE PROVINCE OF ALBERTA, HELD ON WEDNESDAY MARCH 18th, 2020 AT 5:00 P.M. AT THE ONOWAY CIVIC CENTRE.

	49 – 2020	MOVED by Deputy Mayor LeClair that Bylaw 2020-6 be given second reading. CARRIED.
	50 – 2020	MOVED by Councillor Kassian that Bylaw 2020-6 be given unanimous consent to receive third and final reading. CARRIED UNANIMOUSLY.
	51 – 2020	MOVED by Mayor Hanssen that Bylaw 2020-6 be given third and final reading. CARRIED.
6.	BUSINESS	
	52 – 2020	MOVED by Mayor Hanssen that council approve the membership of the Summer Village of Nakamun Park in the Association of Summer Villages of Alberta (ASVA) for 2020 and authorize payment of the requisitioned dues of \$873.05. CARRIED.
	53 - 2020	MOVED by Councillor Kassian that council approve the membership of the Summer Village of Nakamun Park in the Alberta Urban Municipalities Association (AUMA) for 2020 and authorize payment of the requisitioned dues of \$961.37. CARRIED.
	54 - 2020	MOVED by Deputy Mayor LeClair that council approve the membership of the Summer Village of Nakamun Park in the Summer Villages of Lac Ste. Anne County East (SVLSACE) for 2020 and authorize payment of the requisitioned dues of \$819.16. CARRIED.
7.	FINANCIAL	N/A
8.	COUNCIL REPORTS	
	55 – 2020	MOVED by Mayor Hanssen that council accept the council reports for information, as presented. CARRIED.
9.	ADMINISTRATION /PUBLIC WORKS REPORTS	
	56 - 2020	MOVED by Mayor Hanssen that council accept the administration and public works reports for information, as presented. CARRIED.
10.	INFORMATION / CORRESPONDENCE	
	57 - 2020	MOVED by Councillor Kassian that the following items be accepted as information:

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MINUTES OF THE REGULAR MEETING OF COUNCIL OF THE SUMMER VILLAGE OF NAKAMUN PARK, IN THE PROVINCE OF ALBERTA, HELD ON WEDNESDAY MARCH 18th, 2020 AT 5:00 P.M. AT THE ONOWAY CIVIC CENTRE.

		<ul style="list-style-type: none"> a) Lac Ste. Anne County, Assessment Review Board Services – February 21st, 2020 letter providing required notice of termination of the service (effective 2021). b) Government of Alberta, Municipal Affairs – February 27th, 2020 letter providing highlights of the provincial budget and how it will impact municipalities. c) Association of Summer Villages of Alberta, 2020 Winter Newsletter. d) Town of Mayerthorpe – January 2020 CPO Report. <p style="text-align: right;">CARRIED.</p>
11.	CLOSED MEETING	n/a
12.	NEXT MEETING	
	58 - 2020	<p>MOTION by Mayor Hanssen that the next regularly scheduled meeting be held on Wednesday April 15th, 2020 at 5:00 p.m. in the Town of Onoway Council Chambers.</p> <p style="text-align: right;">CARRIED</p>
13.	ADJOURNMENT	Mayor Hanssen declared the meeting adjourned at 5:43 p.m.

Mayor Marge Hanssen

Chief Administrative Officer Dwight Moskalyk

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Summer Village of Nakamun Park Request For Decision - (RFD) 2020-16

Meeting:	Regular Council
Meeting Date:	April 15th, 2020
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	Audited Financial Statements 2019
Agenda Item Number:	6(a) – Regular Meeting Business Item 6(a)

BACKGROUND/PROPOSAL:

The municipality is required to complete an annual audit of its financial records. The Summer Village has engaged Seniuk and Company to complete the annual audit and the statements must be complete and approved by council prior to the end of April annually (so that they can be included in the SIR Report to the province on time).

The draft statements will be circulated during the meeting and the Auditor will be available to review the report with council at that time.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

The draft statements will be circulated during the meeting and the Auditor will be available to review the report with council at that time.

While there are many key indicators of fiscal health outlined in the statements, Administration is particularly interested in the annual surplus or deficit (in real cash terms – without amortization) as this gives us a strong feel for how much flexibility the municipality will have in adjusting to external changes in costs (i.e. incorporating new policing costs) and revenues (i.e. adjustments to grant funding sources/amounts). We have been working on building reserves and maintaining a surplus, at or above budgeted amounts, will help maintain fiscal stability in the long term.

COSTS/SOURCE OF FUNDING (if applicable)

N/A

RECOMMENDED ACTION:

1. Council approve the 2019 Financial Statements for the Summer Village of Nakamun Park, as prepared by Seniuk and Company and authorize execution of same.

Initials show support – Reviewed By:	CAO: <i>D. Moskalyk</i>
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Summer Village of Nakamun Park Request For Decision - (RFD) 2020-17

Meeting:	Regular Council
Meeting Date:	April 15th, 2020
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	3-Year Operating and 5-Year Capital Budget (2020)
Agenda Item Number:	6(b) – Regular Meeting Business Item 6(b)

BACKGROUND/PROPOSAL:

The municipality is required to prepare and maintain two specific strategic planning documents: a 3-year operating budget and a 5-year capital budget. This has been a requirement for a few years and Council has reviewed the 2020 version of these documents earlier this year. Administration has fine tuned some of the numbers since the last meeting and is asking for consideration that these two budgets be approved as presented. A copy of the referenced budgets is attached to this RFP.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

The 3-Year Operating Budget is consistent with previous years expenses – except for two new costs. Firstly, Council has indicated that they would be prepared to provide additional support to Onoway Library in 2020; they provided \$2,000 in 2019 and we have included \$2,000 in the 2020 operating budget (to be covered by reserves or MSI-O). Secondly, we have included the latest proposed provincial Police Funding Model figure at \$2,675; we understand that is not schedule payable until 2021, but it is coded as a 2020 expense and we are planning to collect it in that fiscal period. Overall, the total municipal expenses are schedule to increase by about 2.48% from the 2019 budget; this amounts to about \$5,200 in additional costs with only about \$600 in “core” increases – meaning we cut quite a bit out of the budget almost match those cuts against schedule inflationary increases.

The 5-Year Capital Budget is intended to fully account for how the municipality plans to use its capital funding. Currently, the plan only contemplates using the available capital grants and exhausting them at the end of the five-year period, subject to implementation of a new funding framework at the provincial level. The 2020 plan includes using 87,000 in grant funds on two projects – the boat launch and dust control. Other years factor in drainage, road work, equipment replacements, shop rehabilitation etc. The municipality currently has an additional \$180,000 in combined non-grant reserves to shore-up future capital requirements if needed.

COSTS/SOURCE OF FUNDING (if applicable)

N/A

RECOMMENDED ACTION:

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1. Council approve the 3-Year Operating and 5-Year Capital Budgets (2020 Revision) as presented.

Initials show support – Reviewed By:	CAO: D. Moskalyk
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Category	Preparedness Kits	Commission Requisitions	Physician Recruitment	Total	1,500	2,750	2,750	3,183	1,567	1,500	100%
Common Services											0%
											#DIV/0!
											33%
											5%
											75%
											-12%
											35%
											#DIV/0!
											#DIV/0!
											-30%
											#DIV/0!
											22%
											-82%
											#DIV/0!
											#DIV/0!
											#DIV/0!
											13%
											100%
											-3%
											-7%
											#DIV/0!
											-1%
											100%
											#DIV/0!
											4%
Water											-2%
											1%
											#DIV/0!
Waste											0%
											#DIV/0!
											100%
											-6%
Planning											4%
											0%
											73%
											-4%
											0%
											#DIV/0!
											-3%
											-3%
FCSS											0%
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Rec. Parks	Total	\$	3,063	\$	3,063	\$	3,063	\$	3,063	\$	3,063	\$	0	\$	0	\$	0	\$	0
Total		\$	3,063	\$	3,063	\$	3,063	\$	3,063	\$	3,063	\$	0	\$	0	\$	0	\$	0
Tree Removal		\$	1,010	\$	306	\$	704	70%		\$	500	\$	525	\$	551	\$	579		
Park Supplies		\$	200	\$	494	(294)	-147%			\$	200	\$	210	\$	221	\$	232		
Weed Inspection		\$	250	\$	250	100%				\$	250	\$	262.50	\$	276	\$	289		
Weed Spraying		\$	1,000	\$	282					\$	500	\$	525.00	\$	551	\$	579		
Boat Launch		\$	-	\$	-			#DIV/0!		\$	-	\$	-	\$	-	\$	-		
East End Bus		\$	300	\$	300		0%			\$	300	\$	300	\$	300	\$	300		
Milestone Anniversary		\$	-	\$	-			#DIV/0!		\$	-	\$	-	\$	-	\$	-		
Canada Day/Rec Events		\$	750	\$	559	191	25%			\$	750	\$	788	\$	827	\$	868		
Library		\$	413	\$	413	0	0%			\$	413	\$	433	\$	455	\$	478		
Total		\$	3,923	\$	2,354	\$	1,569	40%		\$	2,913	\$	3,043	\$	3,181	\$	3,325		
Special/Term Projects		\$	-	\$	-			#DIV/0!		\$	-	\$	-	\$	-	\$	-		
ACP - Emergency Radios		\$	2,000	\$	-	2,000	100%			\$	-	\$	3,660	\$	4,575	\$	4,575		
ACP - Bylaw and Policy		\$	-	\$	-			#DIV/0!		\$	-	\$	-	\$	-	\$	-		
Regional Recreation Requisition		\$	-	\$	-	(2,000)		#DIV/0!		\$	2,000	\$	2,100	\$	2,205	\$	2,315		
Regional Library Investment		\$	-	\$	2,000			#DIV/0!		\$	-	\$	-	\$	-	\$	-		
Total		\$	2,000	\$	2,000		0%			\$	2,000	\$	5,760	\$	6,780	\$	6,890		
Planned Reserve Contributions		\$	-	\$	-					\$	-	\$	-	\$	-	\$	-		
Council		\$	255	\$	255		0%			\$	255	\$	260	\$	265	\$	271		
Admin		\$	255	\$	255		0%			\$	255	\$	260	\$	265	\$	271		
Legal		\$	255	\$	255		0%			\$	255	\$	260	\$	265	\$	271		
Election		\$	765	\$	765		0%			\$	765	\$	780	\$	796	\$	812		
CPO/Bylaw		\$	255	\$	255		0%			\$	255	\$	260	\$	265	\$	271		
Fire Services		\$	510	\$	510		0%			\$	510	\$	520	\$	531	\$	541		
Common Services		\$	8,242	\$	8,242		0%			\$	8,242	\$	8,407	\$	8,575	\$	8,746		
Water Service		\$	-	\$	-			#DIV/0!		\$	-	\$	-	\$	-	\$	-		
Waste Services		\$	-	\$	-			#DIV/0!		\$	-	\$	-	\$	-	\$	-		
Muni. Planning/ Enforcement		\$	510	\$	510		0%			\$	510	\$	520	\$	531	\$	541		
Recreation/Parks		\$	510	\$	510		0%			\$	510	\$	520	\$	531	\$	541		
MSI Operating Phase-Out		\$	-	\$	-			#DIV/0!		\$	-	\$	-	\$	-	\$	-		
General Amortization		\$	11,332	\$	11,332		0%			\$	11,332	\$	11,559	\$	11,790	\$	12,026		
Emergency/Prep Kit Reserve		\$	-	\$	-					\$	-	\$	375	\$	383	\$	390		
Total		\$	22,889	\$	22,889	\$	6,055	3%		\$	22,889	\$	23,772	\$	24,196	\$	24,680		
TOTAL		\$	207,705	\$	201,650	\$	6,055	3%		\$	212,862	\$	226,807	\$	233,878	\$	243,847		

\$ - \$ 13,946 \$ 7,071 \$ 9,969
 \$ 5,157 2.48% \$ 6,552% 3.117% \$ 4,262%
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 \$ 5,157 2.48% \$ 6,552% 3.117% \$ 4,262%



Summer Village of Nakamun Park
Capital Budget 2020
Five Year Strategic Capital Plan 2020-2024

Revenue						
Revenue Source	Opening	2020	2021	2022	2023	2024
MSI - Capital	\$ 105,924	\$ 73,000	\$ 73,000	\$ 50,000	\$ -	\$ -
BMTG Funding	\$ 32,230					
Gas Tax Fund				\$ 1,663	\$ 10,295	\$ -
Debentures						
Reserve Transfers						
Sub-Total	\$ 138,154	\$ 73,000	\$ 73,000	\$ 51,663	\$ 10,295	\$ -

Expenses						
Project	Opening	2020	2021	2022	2023	2024
Currently Active/Open						
Public Works Shop (New) - MSI		\$ 25,000				
Drainage Project - MSI		\$ -				
Dust Control - BMTG		\$ 12,000	\$ 10,230	\$ 10,000		
Public Works Equipment Purchase - MSI		\$ -				
Sub-Total	\$ -	\$ 12,000	\$ 35,230	\$ 10,000	\$ -	\$ -
Proposed						
Public Works Shop (Existing)		\$ 10,000				
WILD - Debenture PHIII		\$ 16,000				
WILD - Debenture PHIV		\$ 13,000				
Road Projects						
Karpo						\$ 15,000
Hillcrest						\$ 15,000
Nakamun Drive (West)						\$ 25,000
Nakamun Drive (East)						\$ 35,000
Drainage Work (Naka. Dr. W)						
Drainage Work (Naka. Dr. E)				\$ 35,000		
Equipment Replacement						\$ 49,882
Boat Launch Maintenance		\$ 75,000				\$ -
Sub-Total	\$ -	\$ 75,000	\$ 39,000	\$ 35,000	\$ -	\$ 139,882
Total Expenses/Commitments	\$ -	\$ 87,000	\$ 74,230	\$ 45,000	\$ -	\$ 139,882

Net Capital Budget 2019-2023	\$ 138,154	\$ (14,000)	\$ (1,230)	\$ 6,663	\$ 10,295	\$ (139,882)
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Grant Reserve (Combined)	\$ 138,154	\$ 124,154	\$ 122,924	\$ 129,587	\$ 139,882	\$ (0)
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Note: The Summer Village saves about 20,000/year into its own internal reserves for public works and general amortization. At the end of 2019 the total of this reserve was around \$160,000. This amount is available if we need it but the current 5 year plan assumes we will exhaust our time sensitive grants first, and build up our own reserves for future years. At this time, these internal reserves are not shown on the capital plan apart from this information note. Depending on the future of grant programs like MSI which will expire by 2022, and may or may not be replaced, future five year plans will phase in the use of internal reserves to balance the capital plan as needed.

Summer Village of Nakamun Park
Memo: 2020 Budget Highlights and Scenarios Report
Prepared by Dwight Moskalyk, CAO

Presented to Council during the April 15th, 2020 Regular Meeting

This memo has been prepared to assist with Council's review of the operating and capital budget for 2020, as well as facilitate some discussion on possible and preferred tax rate policy for the current year. The memo will also discuss other relevant trends including changes to assessment and projected changes to key mill rates. The memo includes a discussion on the impact of increasing the Minimum Amount Payable from \$700 to either \$725 or \$750, an option Council requested some specific feedback on last year. The memo concludes with a discussion on the feasibility and impact of implementing a tax relief measure for ratepayers considering the current COVID-19 pandemic and implementation of similar federal and provincial relief programs.

Noting Operating Budget Expenses:

In the past, Administration has provided a more comprehensive breakdown of the expenses side of the operating budget, function by function. Having reviewed the budget figures with Council a few times already, this memo will speak just to some overall analysis.

The total magnitude of the operating budget expenses side remains similar to the last round of changes made following the March 18th, 2020 council meeting. For clarity, the total operating expenditures budgeted for 2020 total \$212,862. This represents an increase over the spending level budgeted for 2019 (\$207,705) amounting to about \$5,175 – or roughly 2.48%. The bulk of the increased spending in 2020 results from the addition of a \$2000 allocation to Onoway Public Library and the incorporation of a police funding model cost being implemented by the province – an additional \$2,675. The balance represents less than a 0.3% increase in core operating spending which will be the second consecutive year the municipality has held the line against inflation.

Noting Capital Budget Expenses:

Based on the 2020-2024 Capital Expenditure Plan, Administration has included two capital projects for 2020 totaling \$87,000 in total expenditures. These projects include the Boat Launch Repair Project, which will be complete in Spring 2020, and the usual Dust Control Application Project we prepare for (and sometime use) based on a pre-existing approved application.

We have not made allowance for paying any new WILD Water debentures; Phase III and Phase IV have been approved but final design and cost figures have not been approved yet.

As always, if these items – or others - do arise mid-year we can address with simple council motion – and as they are all grant-funded they have no direct impact on setting tax rates for the summer village.

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Noting Special Projects:

Mid-way through 2019, council approved a request for funding to the Onoway Public Library. Indications to-date are that this request is coming again in 2020 and therefore we have included this cost in the budget. However, this is scheduled to be paid out of reserves as it is not anticipated to be a recurring annual expense. Key point is that this increase does not impact the municipal taxes collected figure.

Noting Assessment Values:

Assessment is a critical part of the equation as Administration works through the budget and tax rate bylaws. Total village assessment in 2020 is \$34,976,500, including \$1,732,820 in exempt properties (village owned). There are 151 improved residential properties with a total assessment of \$32,090,900. There are also 21 vacant residential properties (down 2 from 2019) with a total assessment of \$1,016,720. The balance of assessment is on 2 linear properties in the village.

Overall, assessment increased in the village by 1.7% for 2020. Assessment for Residential Improved properties increased 1.8% over 2019. Residential Vacant property assessment decreased 4.5%, mainly because of the loss of two properties to other classes).

Noting Municipal Taxes Collected:

Of the projected \$212,862 in municipal operating spending for 2020, after we adjust for those projects funded by reserves or external sources, the municipality needs to collect \$196,046 in taxes to balance the budget. We can take a further \$17,183 off this amount, as it is collected through the special levy for fire services and has no impact on the mill-rate. This leaves a total of \$178,863.00 to be collected through the mill-rate and represents a 1.9% increase in municipal taxes collected in 2020 over 2019. The additional \$3,330 collected in 2020 is due almost complete to phasing in the new policing costs as well as some minimal inflation on core operating.

Noting Options on Minimum Amount Payable:

The Summer Village of Nakamun Park has used a Minimum Amount Payable (MAP) on all taxable properties for several years. The rate was \$675 in 2018, \$700 in 2019 and Council had asked for an analysis of the impact an additional increase would have in 2020. The discussion in 2019 was that we should work our way, progressively, towards the bottom range of similar municipalities in the area:

Village	2017 MAP	2018 MAP	2019 MAP
Silver Sands	0	0	800
South View	1000	1000	1025
West Cove	800	825	850
Sunrise Beach	0	600	800
Nakamun Park	675	675	700

Some villages, such as Yellowstone (not listed), do not have any MAP and some, like South View, are using their MAP to address some very specific development and taxation anomalies in their villages. The typical range of effective MAPs is between \$800 and \$900 based on discussions with



fellow CAOs. However, I take these comments with a grain of salt as they are geared towards more urban summer villages (like Val Quentin or Sunset Point) who have typically larger budgets and who are using MAP policy to weed out the last few vacant properties in the community (development is prioritized over recreation).

Nakamun Park, with a typically smaller annual budget, is more concerned with making sure all properties pay a fair share of the core block of services but also maintains the allowance for a more recreational feel (resulting in both more vacant and lower assessed improved properties - "cabins"). Given the increase in costs a proportional increase in the MAP would make sense – so a \$725 MAP for 2020 would be reasonable. I have run a budget analysis with a MAP of \$700, \$725 and \$750 for comparison:

With a MAP of \$700 the 2020 mill rate for residential improved would be 4.61800326 (or an increase of 1.96% over the 2018 mill rate). In 2019 we had 78 properties paying the MAP charge at \$700 and if the MAP remains at \$700 in 2020, we project 71 properties would pay the MAP upcharge.

With a MAP of \$725 the 2020 mill rate for residential improved would be 4.546338608. This represents an increase in the mill rate of 0.38%. If the MAP was increased to \$725 in 2020, we project that a total of 77 properties would pay the upcharge – and all would pay at most \$25 (3.6%) more than in 2019.

With a MAP of \$750 the 2020 mill rate for residential improved would be 4.4719399. This represents a decrease in the mill rate of 1.26%. If the MAP was increased to \$750 in 2020, we project that a total of 79 properties would pay the upcharge – and all would pay, at most \$50 (7.1%) more than in 2019.

COVID-19 and Temporary Municipal Tax Relief:

Federal and provincial governments have undertaken various relief measures to help those impacted by the current COVID-19 pandemic. They have encouraged local authorities, utilities and businesses to consider adopting similar measures where practical. Municipalities in the region have considered temporary tax relief – in various forms – and Administration want to ensure Council has an opportunity to discuss this for your community as well.

As a smaller community we have limited options. Ultimately, cash flow is the key indicator that will determine if a given relief measure is viable for Nakamun Park. Nakamun Park does have healthy reserves (\$180,000 - roughly a year's municipal operating expenses) and we have a regular cash flow from Tax Payment Program payments – both of which make the municipality a bit more flexible in terms of tax relief.

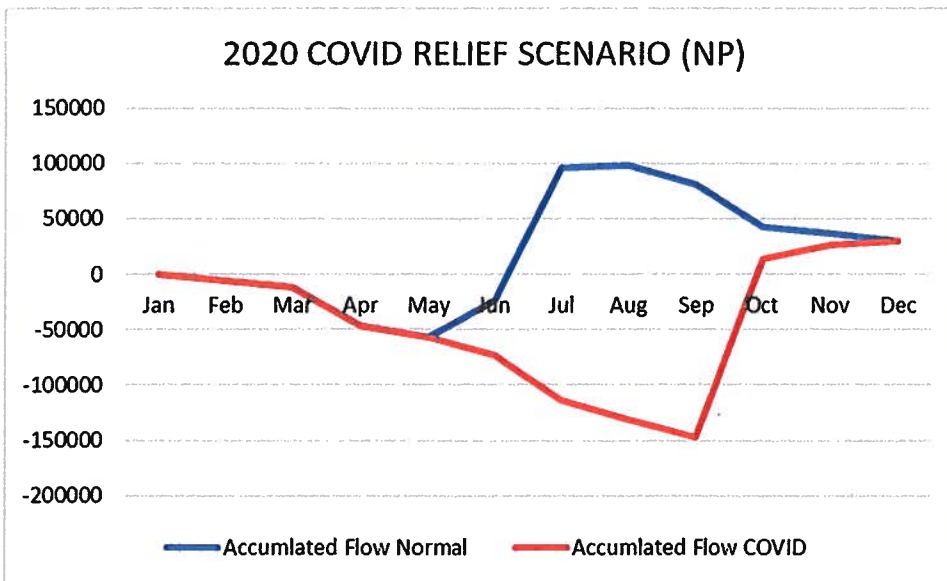
On review, I think we could do the following to provide temporary tax relief to residents without putting the municipality in any immediate fiscal danger:

- a) Encourage/Remind Residents of the Tax Payment Program – in essence, this is a tax relief plan already as it allows people to pay their bill in installments (rather than a lump sum) without incurring penalties.

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- b) Change the Tax Deadline Date for 2020 - when we consider our two Tax Rate Bylaws, we could move the tax payment deadline (for those who still plan to make one lump payment for 2020) to September 30th, 2020. This has the effect of delaying or deferring the application of any penalties (18%) until October 1st, 2020. This gives people a few extra months to adjust to the impact of COVID on their personal finances before paying the tax bill but does not stretch the limit out too much thereby impacting village cash flow.
- c) Reduce the Tax Penalty Rate for 2020 – instead of changing the deadline date, Council may wish to consider changing the penalty amount. This has the same impact in terms of reducing the cost of not paying by a certain deadline – however administratively I am less supportive of this as it may remove the incentive to pay right at the very time when the village may need that cashflow the most.

In the graph below, I have estimated the normal accumulated cash flow and compared to the projected accumulated cash flow that would result if Council approved changing the tax payment deadline date to September 30th, 2020. Given a very conservative estimate of revenues (TPP) and exaggerating the probably expenses during the proposed relief period, I think this model is a very reliable projection. Critically, note that at no time do we dip below the \$180,000 in reserves we have (we remain solvent without taking on debt). Having said that, we would come very close to using all reserves (temporarily) and if the situation gets worst, or people still do not pay at the new deadline, we would be at serious risk. This relief would also result in forgoing a large portion of our earned bank interest, so there is a cost in that sense.



I guess this is just food for thought. If Council wants to do something regarding COVID-19 relief I think we can work something in. I mention it just to conclude that if you do so we will likely need to amend the tax rate bylaws as presented as they are drafted with normal dates and penalty amounts.

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Summary:

Administration is confident that the budgeted expenditures will meet the requirements of the municipality for 2020. Having review the budgets and multi-year operating and capital plans with Council, we are recommending approval of the budget and plans as presented, with the caveat being Council's preference on a Minimum Amount Payable. Administration is recommending that we increase the MAP to \$725 for 2020 and approve the corresponding budget and tax rate bylaws.

For completeness, the following is a key summary of the impact on a Residential-Improved and Residential-Vacant Sub-Set under the three listed MAP Scenarios:

With MAP of 700:

R-I Mill (Muni)	4.618	R-V Mill (Muni)	6.500
R-I Mill (School)	2.664	R-V Mill (School)	2.664
R-I Mill (Seniors)	0.217	R-V Mill (Seniors)	0.217
R-I Mill (Total, 2020)	7.499	R-V Mill (Total, 2020)	9.381
R-I Mill (Total, 2019)	7.333	R-V Mill (Total, 2019)	9.305
Increase of 2.26% for 2020		Increase of 0.82% for 2020, plus \$0/ in MAP	

Average R-I of \$212,583 in 2020 will pay \$1,594.16, in 2019 they would have been valued at \$210,478 and paid \$1,543.44.

With MAP of 725:

R-I Mill (Muni)	4.546	R-V Mill (Muni)	6.500
R-I Mill (School)	2.664	R-V Mill (School)	2.664
R-I Mill (Seniors)	0.217	R-V Mill (Seniors)	0.217
R-I Mill (Total, 2020)	7.427	R-V Mill (Total, 2020)	9.381
R-I Mill (Total, 2019)	7.333	R-V Mill (Total, 2019)	9.305
Increase of 1.28% for 2020		Increase of 0.82% for 2020, plus \$25/ in MAP	

Average R-I of \$212,583 in 2020 will pay \$1,578.85, in 2019 they would have been valued at \$210,478 and paid \$1,543.44.

With MAP of 750:

R-I Mill (Muni)	4.472	R-V Mill (Muni)	6.500
R-I Mill (School)	2.664	R-V Mill (School)	2.664
R-I Mill (Seniors)	0.217	R-V Mill (Seniors)	0.217
R-I Mill (Total, 2020)	7.353	R-V Mill (Total, 2020)	9.381
R-I Mill (Total, 2019)	7.333	R-V Mill (Total, 2019)	9.305
Increase of 0.27% for 2020		Increase of 0.82% for 2020, plus \$50/ in MAP	

Average R-I of \$212,583 in 2020 will pay \$1,563.122, in 2019 they would have been valued at \$210,478 and paid \$1,543.44.

**** Note: R-V are skewed because of the MAP, they pay proportional increases**

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Summer Village of Nakamun Park Request For Decision - (RFD) 2020-18

Meeting:	Regular Council
Meeting Date:	April 15th, 2020
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	Operating and Capital Budgets (2020)
Agenda Item Number:	6(c.ii) – Regular Meeting Business Item 6(c.ii)

BACKGROUND/PROPOSAL:

Notwithstanding the approval of the 3-Year Operating and 5-year Capital Budgets, the municipality must also pass an annual operating and capital budget. This budget includes the revenue streams and various requisitions which are not included in the 3- and 5-year plans. The annual budget is always a balanced budget and once approved is used to finalize the tax rate bylaws for the current year.

Administration has prepared three different budgets scenarios for consideration, all based on the expenditure plan of the proposed 2020 3-Year Operating Budget. The three scenarios include the same expenses and same revenue streams (taxes, reserves, grants, fees, etc.) but different in the Minimum Amount Payable (MAP) which impacts the specific amounts in taxes collected by property class.

Pending discussions under 6(c.i.), where Council will hopefully settle on a preferred MAP rate, the corresponding budget will be circulated during the meeting for final review and formal approval.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Pending the discussion under Action Item 6(c.i.), Council should consider passing the corresponding budget to fit their preference in the MAP amount, etc. We have collectively reviewed the budget in detail a few times already this year so, except for some external requisitions – which are beyond our control anyway, the only major decision is confirming the MAP rate. If there are other changes, we may need to hold a special meeting to pass the budget and tax rate bylaws within our usual time frame.

Attached is the proposed budget with a \$725 MAP, which is Administration's recommendation – although the other budgets will be available during the meeting if Council want to consider one of the other options.

COSTS/SOURCE OF FUNDING (if applicable)

N/A

RECOMMENDED ACTION:

1. Council approve the Operating and Capital Budget (2020) as presented, incorporating a \$725 Minimum Amount Payable for 2020.

Initials show support – Reviewed By:

CAO: *D. Moskalyk*

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Analysis: INCOME STATEMENT -NAKAMUN

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Description	2020 DRAFT	2020 ACTUAL	2019 BUDGET
INCOME STATEMENT -NAKAMUN	(1)	(2)	(3)
--- Begin	Jan 01,20	Jan 01,20	Jan 01,19
Period 1: - End	Dec 31,20	Dec 31,20	Dec 31,19
--- Type	B	A	B
(less) --- Begin	000 00,00	000 00,00	000 00,00
Period 2: - End	000 00,00	000 00,00	000 00,00
--- Type			
Ratios: % of Account			
Graphs: # of Columns,Scale	0 0	0 0	0 0

Description	2020 DRAFT	2020 ACTUAL	2019 BUDGET
REVENUE			
RESIDENTIAL TAXES- (MUNICIPAL)	145,896.09	0.00	142,761.01
RESIDENTIAL TAXES- (SCHOOL)	85,484.10	0.00	81,452.73
VACANT RES. TAXES- (MUNICIPAL)	6,608.68	0.00	6,920.23
VACANT RES. TAXES- (SCHOOL)	2,708.35	0.00	2,751.14
LINEAR- (MUNICIPAL)	2,687.19	0.00	2,608.78
LINEAR- (SCHOOL)	387.46	0.00	507.64
LINEAR- (DIP)	10.34	0.00	10.38
PROTECTIVE SERVICES LEVY	17,183.00	0.00	16,930.06
SENIOR FOUNDATION	7,225.14	0.00	7,218.83
MINIMUM TAX CHARGE (\$725\LOT)	23,671.05	0.00	23,242.39
PROJECT LEVY	0.00	0.00	0.00
TOTAL TAXES	291,861.40	0.00	284,403.19
PENALTIES & COSTS ON TAXES	0.00	0.00	0.00
INVESTMENT INCOME (INTEREST)	1,500.00	727.80	0.00
CONDITIONAL GRANT (MSI-C)	87,000.00	0.00	65,046.00
CONDITIONAL GRANT (MSI-O)	8,322.00	0.00	0.00
CONDITIONAL GRANT (CSJ)	0.00	0.00	0.00
CONDITIONAL GRANT (GTF)	0.00	0.00	1,374.00
MISC.INCOME(SALE OF TCA)	0.00	0.00	0.00
CAPITAL PROJECT FUNDING	0.00	0.00	0.00
SPECIAL PROJECT FUNDING	0.00	0.00	0.00
ADMIN			
SALES OF GOODS & SERVICES	0.00	0.00	0.00
N.S.F. FEES	0.00	0.00	0.00
TAX CERTIFICATES\SEARCHES	0.00	0.00	0.00
GARBAGE TOKEN REVENUE	500.00	77.00	500.00
AMSC LOYALTY	0.00	0.00	0.00
TRANS FROM RESERVE	2,000.00	0.00	8,374.00
PLANNING & DEVELOPMENT			
SAFETY CODE PERMIT FEES	0.00	0.00	500.53
DEVELOPMENT PERMITS	1,300.00	0.00	1,300.00
TR.FR.RES\DEF.REV	0.00	0.00	0.00
ROADS			

Description	2020 DRAFT	2020 ACTUAL	2019 BUDGET
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Analysis: INCOME STATEMENT -NAKAMUN

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Description	2020 DRAFT	2020 ACTUAL	2019 BUDGET
CONDITIONAL GRANTS	0.00	0.00	0.00
GRANTS FROM LOCAL AGENCIES	0.00	0.00	0.00
TRANSFER FROM RESERVE\DEF.REV.	0.00	0.00	0.00
SEWER\WATER\DRAINAGE			
CONDITIONAL GRANTS	0.00	0.00	0.00
TRANSFER FROM RESERVE	0.00	0.00	0.00
PARKS & RECREATION			
PROV GRANT (FCSS) TO ONOWAY	2,444.00	614.00	2,444.00
GRANT\DONATION - 50TH ANNIV	0.00	0.00	0.00
GRANT\DONATION- FROM ONOWAY	750.00	0.00	750.00
TR. FR. RES\DEF. REV (FCSS\50TH)	0.00	0.00	0.00
TOTAL REVENUE	395,677.40	1,418.80	364,691.72
REQUISITIONS			
SCHOOL	86,645.71	0.00	84,711.51
SENIOR FOUNDATION	7,225.14	0.00	7,218.83
UNDER\OVER UTILIZED LEVY	1,934.20	0.00	0.00
DIP REQUISITION	10.34	0.00	10.38
UNDER\OVER DIP LEVY	0.00	0.00	0.00
TOTAL REQUISITIONS	95,815.39	0.00	91,940.72
NET REVENUE FOR MUN PURPOSES	299,862.01	1,418.80	272,751.00
DEFERRED REVENUE			

Analysis: EXPENSE STATEMENT -NAKAMUN

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Description	2020 DRAFT	2020 ACTUAL	2019 BUDGET
EXPENSE STATEMENT -NAKAMUN	(1)	(2)	(3)
--- Begin	Jan 01,20	Jan 01,20	Jan 01,19
Period 1: - End	Dec 31,20	Dec 31,20	Dec 31,19
--- Type	B	A	B
(less) --- Begin	000 00,00	000 00,00	000 00,00
Period 2: - End	000 00,00	000 00,00	000 00,00
--- Type			
Ratios: % of Account			
Graphs: # of Columns,Scale	0 0	0 0	0 0

Description	2020 DRAFT	2020 ACTUAL	2019 BUDGET
COUNCIL			
HONORARIUMS	5,400.00	600.00	3,600.00
MEETING FEES	3,800.00	200.00	3,800.00
TRAVEL\SUBSISTENCE	5,000.00	407.23	5,000.00
CONFERENCES\CONVENTIONS	4,000.00	0.00	3,500.00
TOTAL	18,200.00	1,207.23	15,900.00
ADMINISTRATION			
ADMIN CONTRACT	33,155.00	5,525.80	32,389.00
ADMIN SUPPORT	2,000.00	380.00	2,000.00
CONFERENCES & TRAINING	250.00	0.00	250.00
TRAVEL	1,900.00	249.60	1,750.00
POSTAGE\COPY\COMMUNICATION	3,400.00	373.16	4,500.00
ADVERTISING	300.00	0.00	400.00
MEMBERSHPS (AUMA,ASVA,SV)	2,610.00	2,607.80	2,700.00
AUDITOR	3,450.00	0.00	3,399.00
ASSESSMENT\ARB	5,400.00	1,326.00	5,352.00
LEGAL	1,000.00	0.00	1,000.00
INSURANCE	5,854.00	5,853.70	5,800.00
W.C.B.	725.00	0.00	655.00
DONATIONS	250.00	0.00	250.00
SOFTWARE SUPPORT	275.00	79.00	275.00
BANK CHARGES	700.00	37.65	700.00
TAX REBATES & CANCELLATIONS	0.00	0.00	0.00
CAPITAL PURCHASES	0.00	0.00	0.00
TOTAL	61,269.00	16,432.71	61,420.00
ELECTION \ CENSUS			
SALARIES & WAGES	0.00	0.00	0.00
ADVERTISING	0.00	0.00	0.00
GOODS & SUPPLIES	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
CPO\BYLAW SERVICES			
CPO (MAYERTHORPE)	6,950.00	1,080.00	7,012.00
CPO (MILEAGE)	1,750.00	278.40	1,700.00
PROVINCAL POLICING	2,675.00	0.00	0.00

Description	2020 DRAFT	2020 ACTUAL	2019 BUDGET
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Analysis: EXPENSE STATEMENT -NAKAMUN

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Description	2020 DRAFT	2020 ACTUAL	2019 BUDGET
TOTAL	11,375.00	1,358.40	8,712.00
FIREFIGHTING			
FIRE CONTRACT	13,363.00	0.00	13,110.00
FIRE OPERATION	3,820.00	0.00	3,820.00
FIRE OTHER	0.00	0.00	0.00
TOTAL	17,183.00	0.00	16,930.00
MEDICAL\EMERGENCY MANGEMENT			
COURSES & CONVENTIONS	1,000.00	0.00	500.00
EMERGENCY PREPAREDNESS KITS	500.00	0.00	1,500.00
COMMISSION REQUISITION	3,500.00	0.00	2,750.00
PHYSICIAN RECRUITMENT (LSA)	0.00	0.00	0.00
TOTAL	5,000.00	0.00	4,750.00
COMMON SERVICES			
PUBLIC WORKS FOREMAN	23,496.00	0.00	23,496.00
CASUAL MAINTENANCE	2,000.00	137.28	2,750.00
CONTRACTED LABOUR	2,750.00	0.00	2,750.00
PAYROLL DEDUCTIONS	2,250.00	3.04	3,000.00
PUBLIC WORKS CONSULT	0.00	0.00	0.00
PW TRAINING\COURSES	0.00	0.00	0.00
PHONE- PUBLIC WORKS	225.00	0.00	225.00
SHOP COMMUNICATION	0.00	0.00	0.00
SNOW REMOVAL	2,500.00	0.00	2,500.00
GRADING(CONTRACT)	2,500.00	0.00	1,500.00
ROADS, SPEED BUMPS	0.00	0.00	0.00
SIGNS	0.00	0.00	0.00
CULVERT MATERIAL	0.00	0.00	0.00
SHOP SUPPLIES	2,000.00	0.00	2,000.00
SHOP FIRST AID\FIRE\SAFETY	300.00	0.00	300.00
VEHICLE & EQUIPMENT MAINT.	4,000.00	408.94	3,500.00
FUEL (GAS & DIESEL)	3,750.00	0.00	3,500.00
GRAVEL	0.00	0.00	0.00
UTILITIES	13,000.00	353.21	12,000.00
PROJECTS (WHMIS)	0.00	0.00	0.00
PROJECTS (SHOP INSPECTION)	0.00	0.00	500.00
CAPITAL PURCHASES	0.00	0.00	0.00
ANNUAL AMORTIZATION	0.00	0.00	0.00
TO RESERVES (MAJOR EQUIP)	0.00	0.00	0.00
TO RESERVES (ROADS)	0.00	0.00	0.00
TO RESERVES (INFR.REFURB.)	0.00	0.00	0.00
TO RESERVES (PUBLIC WORKS)	0.00	0.00	0.00
TOTAL	58,771.00	902.47	58,021.00
WATER			
WILD H2O ADMIN & GOVERNANCE	990.00	0.00	973.00
WILD H2O DEBENTURE (1)	1,359.00	0.00	1,374.00
Description	2020 DRAFT	2020 ACTUAL	2019 BUDGET

Analysis: EXPENSE STATEMENT -NAKAMUN

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Description	2020 DRAFT	2020 ACTUAL	2019 BUDGET
WILD H2O DEBENTURE (2)	0.00	0.00	0.00
TOTAL	2,349.00	0.00	2,347.00
WASTE COLLECTION			
WASTE CONTRACT	0.00	0.00	0.00
REGIONAL WASTE	50.00	0.00	50.00
WASTE REMOVAL TOKEN	500.00	0.00	500.00
TOTAL	550.00	0.00	550.00
MUNICIPAL PLANNING			
CONTRACT-DEVELOP. OFFICER	2,400.00	600.00	2,400.00
DEVELOPMENT OFFICE MILEAGE	500.00	0.00	500.00
DEVELOPMENT ENFORCEMENT	1,000.00	0.00	1,000.00
DEVELOPMENT PERMITS	1,300.00	0.00	1,300.00
LEGAL\CONSULTING FEES	0.00	0.00	0.00
SAFETY CODES QMP\INT COMM	2,100.00	0.00	2,000.00
TOTAL	7,300.00	600.00	7,200.00
FCSS			
MUNICIPAL CONTRIBUTION	619.00	619.00	619.00
PROVINCIAL CONTRIBUTION	2,444.00	2,444.00	2,444.00
FCSS PROJECTS	0.00	0.00	0.00
TOTAL	3,063.00	3,063.00	3,063.00
RECREATION & PARKS			
TREE REMOVAL	500.00	0.00	1,010.00
PARK SUPPLIES	200.00	0.00	200.00
WEED INSPECTION	250.00	0.00	250.00
WEED SPRAYING	500.00	0.00	1,000.00
BOAT LAUNCH REPAIRS	0.00	0.00	0.00
EAST END BUS	300.00	0.00	300.00
MILESTONE ANNIVERSARY	0.00	0.00	0.00
CANADA DAY\REC EVENTS	750.00	73.77	750.00
LIBRARY - YRL	413.00	210.72	413.00
TOTAL	2,913.00	284.49	3,923.00
RESERVE ACCOUNTS			
RES. COUNCIL	255.00	0.00	255.00
RES. ADMIN	255.00	0.00	255.00
RES. LEGAL	255.00	0.00	255.00
RES. ELECTION	765.00	0.00	765.00
RES. CPO\BYLAW	255.00	0.00	255.00
RES. FIRE SERVICES	510.00	0.00	510.00
RES. COMMON SERVICES	8,242.00	0.00	8,242.00
RES. WATER SERVICES	0.00	0.00	0.00
Description	2020 DRAFT	2020 ACTUAL	2019 BUDGET

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Analysis: EXPENSE STATEMENT -NAKAMUN

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Description	2020 DRAFT	2020 ACTUAL	2019 BUDGET
RES. WASTE SERVICES	0.00	0.00	0.00
RES. MUNI PLAN\ENFORCE	510.00	0.00	510.00
RES. RECERATION & PARKS	510.00	0.00	510.00
RES. MSI OPERATING	0.00	0.00	0.00
RES. GENERAL AMORTIZATION	11,332.00	0.00	11,332.00
RES. EMERGENCY\PREP KIT	0.00	0.00	0.00
TOTAL	22,889.00	0.00	22,889.00
SPEICAL PROJECTS			
ACP-EMERGENCY RADIO\NETWORK	0.00	0.00	0.00
ACP-BYLAW & POLICY REVIEW	0.00	0.00	2,000.00
REGIONAL RECREATION REQ	0.00	0.00	0.00
REGIONAL LIBRARY INVESTMENT	2,000.00	0.00	0.00
TOTAL	2,000.00	0.00	2,000.00
CAPITAL PROJECTS			
PROJ1-PARK UPGRADES	0.00	0.00	0.00
PROJ2-DRAINAGE (40) MSI	0.00	0.00	28,521.00
PROJ3-	0.00	0.00	0.00
PROJ4-	0.00	0.00	0.00
PROJ5-BOAT LAUNCH	75,000.00	152.88	0.00
PROJ6-P\W EQUIP PUR	0.00	0.00	24,525.00
PROJ7-ROAD PROJ GTF	0.00	0.00	0.00
PROJ8-PUB WORKS SHOP MSI-C	0.00	0.00	0.00
PROJ9-DUST CONTROL	12,000.00	0.00	12,000.00
PROJ -TRANS.TO RES.\DEF.REV.	0.00	0.00	0.00
TOTAL	87,000.00	152.88	65,046.00
TOTAL (INCLUDES PROJECTS)	299,862.00	24,001.18	272,751.00



Summer Village of Nakamun Park Request For Decision - (RFD) 2020-19

Meeting:	Regular Council
Meeting Date:	April 15th, 2020
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	Tax Rate Bylaw 2020-7
Agenda Item Number:	6(c.iii.) – Regular Meeting Business Item 6(c.iii.)

BACKGROUND/PROPOSAL:

Once Council approves the operating and capital budget, they must then consider any applicable tax rate bylaws which are needed to levy any required taxes and requisitions indicated in the budget. There are two bylaws that the Summer Village of Nakamun Park considers, of which one is the Tax Rate Bylaw.

To coincide with three proposed scenarios for the budget, Administration has prepared three proposed Tax Rate Bylaws pending a discussion on the budget as noted previously.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Depending on the budget scenario Council approves, consideration for the corresponding Tax Rate Bylaw 2020-7 will need to be given. Administration will be prepared to present a tax rate bylaw for any of the three proposed budget scenarios, however Tax Rate Bylaw 2020-7 including a \$725.00 MAP (Administration's recommendation) has been attached for reference.

COSTS/SOURCE OF FUNDING (if applicable)

N/A

RECOMMENDED ACTION:

1. Council give all required readings of Bylaw 2020-7, being a Tax Rate Bylaw for 2020, as presented, incorporating a \$725 Minimum Amount Payable for 2020.

Initials show support – Reviewed By:	CAO: <i>D. Moskalyk</i>
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**BEING A BYLAW OF THE SUMMER VILLAGE OF NAKAMUN PARK TO
 AUTHORIZE THE SEVERAL RATES OF TAXATION IMPOSED FOR ALL
 PURPOSES FOR THE YEAR 2020**

WHEREAS the total requirements for the Summer Village of Nakamun Park in the Province of Alberta as shown in the budget estimates are as follows:

Municipal General	212,862.00
Lac Ste. Anne Foundation Seniors Housing Residential Requisition	7,195.57
Lac Ste. Anne Foundation Seniors Housing Non-Residential Requisition	29.57
ASFF Residential School Requisition	86,198.16
ASFF Residential School Requisition (2019 Underlevy)	1,994.29
ASFF Non-Residential School Requisition	447.55
ASFF Non-Residential School Requisition (2019 Overlevy)	(60.09)
Designated Industrial Property Requisition	10.34
TOTAL:	\$308,677.39

WHEREAS the total taxable assessment of land, buildings and improvements amounts to:

Residential - Improved	32,090,900
Residential – Vacant	1,016,720
Farmland	0
Non-Residential - Improved	0
Non-Residential – Vacant (Linear)	136,060
Exempt	1,732,820
TOTAL:	\$34,976,500

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Summer Village of Nakamun Park for 2020 total \$299,862.00 and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$2,000.00 (from reserves), \$1,500.00 (from earned bank interest), \$87,000.00 (Municipal Sustainability Initiative – Capital Grants), \$8,322.00 (Municipal Sustainability Initiative – Operating Grant), \$2,444.00 (Family and Community Support Services – Provincial Base Amount), \$750.00 (Family and Community Support Services – Grants Retained), \$500.00 (for Utility/Waste Token Sales), \$1,300.00 (from Permit Revenue) and \$17,183.00 from “Special Services Tax – Fire Protection” and the balance of \$178,863.00 is to be raised by general municipal taxation;

WHEREAS, the amount of municipal taxation to be raise as a minimum amount payable of **\$725.00** per each residential and linear property in the municipality is estimated to be

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\$23,671.04 and the remaining **\$155,191.96** is to be collected based on municipal mill rates;

WHEREAS, the rates hereinafter set out are deemed necessary to provide the amounts required for municipal, school and other purposes, after making due allowance for the amount of taxes which may reasonably be expected to remain unpaid;

WHEREAS, the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M26, Revised Statutes of Alberta, 2000;

The Municipal Administrator is hereby authorized and required to levy the following rates of taxation on the assessed value of all land, buildings and improvements as shown on the assessment and tax roll:

<u>RATE</u>	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX</u> <u>(in mills)</u>
General Municipal			
Residential – Improved	145,896.09	32,090,900	4.5463386
Residential – Vacant	6,608.68	1,016,720	6.5000000
Non-residential – Improved	0	0	0
Non-residential – Vacant	2,687.19	136,060	19.7500000
Farmland	0	0	0
TOTAL	\$155,191.96	\$33,243,680	

<u>RATE</u>	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX</u> <u>(in mills)</u>
Alberta School Foundation Fund (ASFF)			
Residential/Farmland	86,198.16		
Res/Farm (2019 Underlevy)	1,994.29		
Sub-Total	88,192.45	33,107,620	2.663811
Non-residential	447.55		
Non-Res (2019 Overlevy)	(60.09)		
Sub-Total	387.46	136,060	2.847714
TOTAL	\$88,579.91	\$33,243,680	

<u>RATE</u>	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX</u> <u>(in mills)</u>
LSA Seniors Foundation			
Residential/Farmland	7,195.57	33,107,620	0.2173388
Non-residential	29.57	136,060	0.2173388
TOTAL	\$7,225.14	\$33,243,680	

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<u>RATE</u>	<u>TAX LEVY</u>	<u>ASSESSMENT</u>	<u>TAX</u> <u>(in mills)</u>
Designated Industrial Property (DIP)			
Residential/Farmland	0	33,107,620	0.000000
Non-Residential	10.34	136,060	0.076000
Total	\$10.38	\$33,243,680	

THAT taxes shall be due on **June 30th, 2020**. The penalty on the current tax levy outstanding shall be 18% charged on the current taxes unpaid as on July 1st, 2020. Tax arrears unpaid as of January 1st, 2021 shall be subject to an 18% penalty; and

THAT this Bylaw shall come into force and effect upon the passing thereof.

READ A FIRST TIME THIS _____ DAY OF _____, AD 2020.

READ A SECOND TIME THIS _____ DAY OF _____, AD 2020.

READ A THIRD AND FINAL TIME THIS _____ DAY OF _____, AD 2020.

SIGNED AND PASSED THIS _____ DAY OF _____, AD 2020.

Mayor

Municipal Administrator

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Summer Village of Nakamun Park Request For Decision - (RFD) 2020-20

Meeting:	Regular Council
Meeting Date:	April 15th, 2020
Originated By:	Dwight Moskalyk, Chief Administrative Officer
Title:	Special Tax for Fire Protection, Bylaw 2020-8
Agenda Item Number:	6(c.iv.) – Regular Meeting Business Item 6(c.iv.)

BACKGROUND/PROPOSAL:

Council has traditionally considered a Special Tax for Fire Protection as part of their annual taxation framework. All scenarios prepared by Administration for Budget 2020 continue with this practice. In order to do so Council must pass a second tax related bylaw, referenced as Bylaw 2020-8, being a Special Tax for Fire Protection Bylaw.

A proposed draft of 2020-8 is attached for consideration.

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES:

Bylaw 2020-8 allows the municipality to collect the fire protection contract costs (costs as per our agreement and partnership with Onoway Regional Fire Services) equally from each taxable lot in the municipality. These are not the cost of responding to a fire, but rather the costs associated with retaining the provider/partnership.

The 2019 rate was \$96.19/lot. The required rate for 2020 is \$98.75/lot. This increase is due in part to a general increase in costs as per the service contract (about 2%/year). However, there is also the fact that there are fewer lots in the municipality in 2020 so we are having to cover a slightly larger cost between slightly fewer lots – both pushing the cost/lot to be a bit higher.

COSTS/SOURCE OF FUNDING (if applicable)

N/A

RECOMMENDED ACTION:

1. Council give all required readings of Bylaw 2020-8, being a Special Tax for Fire Protection Bylaw, as presented.

Initials show support – Reviewed By:

CAO: *D. Moskalyk*

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BEING A BYLAW OF THE SUMMER VILLAGE OF NAKAMUN PARK, IN THE PROVINCE OF ALBERTA, TO LEVY A SPECIAL TAX FOR FIRE PROTECTION FOR 2020.

WHEREAS Section 382 of the Municipal Government act, being Chapter M-26 of RSA 2000 and any amendments thereto, the Municipality of the Summer Village of Nakamun Park may pass a special tax bylaw to raise revenue to pay for a specific service or purpose; and

WHEREAS Section 383 of the Municipal Government Act, being Chapter M-26 of RSA 2000 and any Amendments thereto, the Municipality of the Summer Village of Nakamun Park may impose the special tax in respect of all property in any area of the municipality that will benefit from the specific service of purpose; and

WHEREAS the municipality has budgeted **\$17,183.00** for fire protection services in 2020 and wishes to collect this sum equally from all taxable properties in the Municipality;

NOW THEREFORE, the Council of the Summer Village of Nakamun Park in the Province of Alberta, duly assembled, hereby enacts as follows:

1. The Municipal Administrator is hereby authorized and required to charge to each non-exempt parcel an amount of **\$98.75** for a "Special Fire Protection Area Tax" to be included on the 2020 Tax Notice and is a debt due to the Municipality and is payable by June 30th of the same year.

This Bylaw shall come into force upon the day which it is finally passed by the Municipal Council.

READ A FIRST TIME THIS _____ DAY OF _____, AD 2020.

READ A SECOND TIME THIS _____ DAY OF _____, AD 2020.

READ A THIRD AND FINAL TIME THIS _____ DAY OF _____, AD 2020.

SIGNED AND PASSED THIS _____ DAY OF _____, AD 2020.

Mayor

Municipal Administrator

(27)

Town of Mayerthorpe

Report Title : NAKAMUN DAILY EVENTS
Report Range 2/1/2020 12:00 am to 2/29/2020 11:59 pm

Daily Event Log Report

Date: 2020/02/07

Group: TOWN OF MAYERTHORPE

Officer: DAWN, DWIGHT
Backup Officer:
Group: TOWN OF MAYERTHORPE
Event Start: 2020/02/07 1430 **Event End:** 2020/02/07 1600
Event: GENERAL PATROL
Location: NAKAMUN PARK
Specific Location: SUMMER VILLAGE
Notes: PATROLLED THE VILLAGE AND DID SOME RADAR ON THE MAIN ROAD AT BOTH SIDES, BIT OF TRAFFIC OUT AND ABOUT, CHECKED SECURITY OF CABINS

Total Group Events: 1 **Total Time on Events:** 0 Days 2 Hours 30 Minutes

Total Events By Date: 1

Date: 2020/02/14

Group: TOWN OF MAYERTHORPE

Officer: DAWN, DWIGHT
Backup Officer:
Group: TOWN OF MAYERTHORPE
Event Start: 2020/02/14 1930 **Event End:** 2020/02/14 2100
Event: GENERAL PATROL
Location: NAKAMUN PARK
Specific Location: SUMMER VILLAGE
Notes: PATROLLED VILLAGE CHECKING THE SECURITY OF RESIDENCES, VERY QUIET EVENING

RECEIVED
MAR 1 2020

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Total Group Events: 1 **Total Time on Events:** 0 Days 2 Hours 30 Minutes

Total Events By Date: 1

Date: 2020/02/22

Group: TOWN OF MAYERTHORPE

Officer: DAWN, DWIGHT
Backup Officer:
Group: TOWN OF MAYERTHORPE
Event Start: 2020/02/22 1700 Event End: 2020/02/22 1830
Event: GENERAL PATROL
Location: NAKAMUN PARK
Specific Location: SUMMER VILLAGE
Notes: PATROLLED VILLAGE AND RADAR ON BOTH ENDS OF VILLAGE BUT TRAFFIC PRETTY QUIET WITH ONLY 2 VEH'S

Total Group Events: 1 Total Time on Events: 0 Days 2 Hours 30 Minutes

Total Events By Date: 1

Date: 2020/02/24

Group: TOWN OF MAYERTHORPE

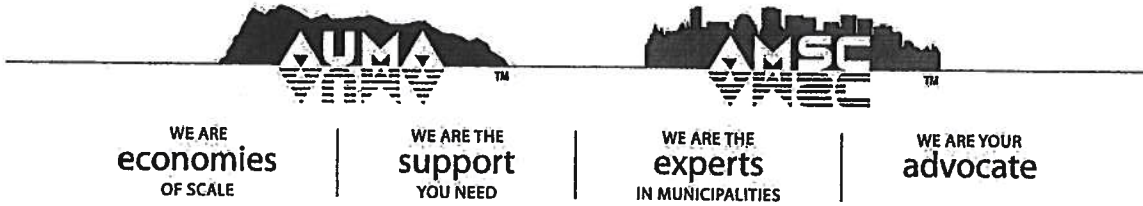
Officer: DAWN, DWIGHT
Backup Officer:
Group: TOWN OF MAYERTHORPE
Event Start: 2020/02/24 1330 Event End: 2020/02/24 1500
Event: GENERAL PATROL
Location: NAKAMUN PARK
Specific Location: SUMMER VILLAGE
Notes: RADAR FIRST ON EAST AND WEST END OF VILLAGE THEN A COUPLE PATROLS OF RESIDENCES

Total Group Events: 1 Total Time on Events: 0 Days 2 Hours 30 Minutes

Total Events By Date: 1

Total Report Events: 4

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March 19, 2020

Honourable Kaycee Madu
Minister of Municipal Affairs
132 Legislature Building
10800-97 Street
Edmonton, Alberta T5K 2B5

Dear Minister Madu:

AUMA is ready to collaborate with the Government of Alberta to support our communities during the current public health emergency. We applaud the \$60 million investment by the province in community services to support our most vulnerable citizens.

This balance of this letter will communicate to the Minister, AUMA's position for:

- A. The identification of opportunities for collaboration now and in the long-term.
- B. Identify previous Municipal Affairs priority initiatives that should be delayed allowing the Ministry and Municipalities to focus on and address the COVID-19 crisis and subsequent community recovery.

A. The identification of opportunities for collaboration now and in the long-term.

- Pandemic Response
 - Emergency Management – AUMA appreciates the willingness of the province and the Alberta Emergency Management Agency to share information with municipal associations as trusted stakeholders so we can better serve our members.
 - Residential and Business Support – together we can seek solutions to ensure Alberta's residents and businesses receive the essential services they rely on and to reduce their financial hardships.
- Infrastructure Investments
 - AUMA can help the province get infrastructure investments flowing quickly for shovel-ready projects. This includes leveraging the Investing in Canada Infrastructure Program and the Housing Partnership Framework to kick start our economy, while at the same time, addressing aging infrastructure in this province and ensuring all Albertans have access to safe and affordable housing.
 - AUMA also recommends that brownfield remediation and redevelopment should be considered as part of the province's infrastructure investment plan. More than 1,700 brownfields sit abandoned on Alberta main streets. Cleaning up these properties generate local economic activities and encourage long-term economic development.
- Relationship Development and Cultivation
 - The current public health crisis highlights the necessity of on-going government-to-government collaboration. AUMA is ready to collaborate with provincial ministries to

develop solutions and program changes that benefit both municipal and provincial governments.

- Long-term collaboration is essential and collaborating to address this crisis can facilitate a long-term relationship between AUMA and the Ministry. Solutions should be developed together, and other provincial ministries should be required to present and discuss programs or changes that could affect municipalities with both AUMA and the Ministry of Municipal Affairs.
- Red Tape Reduction
 - As part of this partnership, we should work together to identify and eliminate any red tape that interferes with a seamless approach to emergency management.

B. Identify previous Municipal Affairs priority initiatives that should be delayed allowing the Ministry and Municipalities to focus on and address the COVID-19 crisis and subsequent community recovery.

1. Further review and amendment to the *Local Authorities Elect Act* should be conducted following the 2021 local elections.
2. Further review of aspects of the *Municipal Government Act*, such as planning and development originally anticipated to take place this spring, should be delayed until the fourth quarter of 2020.
3. The deadline for Intermunicipal Collaboration Frameworks (ICFs) should be extended to April 1, 2021.
4. The Regulated Assessment Model Review should be put on hold. Instead, the municipal and industry associations should develop a temporary solution to assist the oil and gas sector while prices are low.
5. The invoicing of funds from municipalities under the new police funding model should be delayed until the province's 2021-22 fiscal year. This will properly align the flow of police funding from municipalities, to the actual implementation of additional police resources, which for all practical purposes will also occur in 2021.

AUMA looks forward to discussing how we can best support Albertans during this difficult time. If you would like to discuss this matter further, please feel free to contact me by email at president@auma.ca or on my cell phone at (403) 363-9224.

Sincerely,



Barry Morishita
AUMA President

Cc:

Honourable Jason Kenney, Premier of Alberta
Honourable Doug Schweitzer, Minister of Justice and Solicitor General
Honourable Travis Toews, Minister of Treasury Board and Finance
Mayor Don Iveson, City of Edmonton
Mayor Naheed Nenshi, City of Calgary

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COVID-19
COMMUNITY PEACE OFFICER 1 EXPANDED AUTHORITIES
April 08, 2020

Good afternoon, I sincerely hope that everyone's family, friends and colleagues are in good health.

I trust that everyone is practising provincially and federally mandated safety protocols for the Covid-19 Pandemic. I am reaching out to the communities in which I patrol and have enforcement jurisdiction; specifically, the Town of Mayerthorpe and the Summer Villages of Silver Sands, South View, Yellowstone, Nakamun and West Cove. It is critical that everyone of us understands and adheres to the legislative changes enacted to protect all communities.

These are very serious times. Daily warnings and briefings from Federal, Provincial and Municipal governments should not be ignored. Covid-19 is a Pandemic. Statements like, "Yeah, but more people die from the flu in a year than have died from this" and the complacency those statements feed must end.

THERE IS NO VACCINE FOR COVID-19! Period, full stop! That's the difference and that's what makes our current reality so serious. Ignoring the precautions currently recommended puts our families, friends and neighbors at risk. People will die if we don't follow the guidelines given to us by Alberta Health Services (AHS) because **THERE IS NO CURE!** I'm pleading with you; take heed and be diligent in following the recommended safety protocols.

We are exposed to germs and viruses daily, most of the time with negligible effects because we've all built some immunity to these things. Unless you've contracted and recovered from COVID-19, you have no such immunity. By going about your daily life and ignoring AHS guidelines, you needlessly put yourself, your loved ones and your neighbors at risk.

On March 28, 2020, Ministerial Orders were enacted by the Provincial government granting those with Community Peace Officer 1 designation (CPO 1) additional authorities to enforce provisions of the Public Health Act. Those orders can be viewed at: https://open.alberta.ca/dataset?q=&sort=metadata_created+desc&pubtype=Orders+and+Directives&tags=COVID-19

These Ministerial Orders will enable a CPO 1 to assist Alberta Health Authorities and RCMP in investigating and laying charges under the Public Health Act. The goal of enforcement agencies is to educate and work with those who do not understand and/or appreciate the gravity of the COVID-19 pandemic. Laying charges will always be a last resort. During the course of an investigation, the decision to lay any charge rests solely at the discretion of the investigating Officer.

All complaints will be thoroughly investigated. Fines under the Public Health Act start at \$1,150 for the first offence, increasing to \$1,200 on April 1 for an individual. Businesses or companies found in violation could face a fine of \$100,000. For complete details, please visit: <https://www.alberta.ca/coronavirus-info-for-albertans.aspx>

Our Provincial government has taken necessary actions. All barber shops, hairdressers, massage, physiotherapy, and chiropractic businesses considered non-essential and are ordered closed, effective immediately. A complete listing of non-essential services can be viewed at: www.alberta.ca/essential-services.aspx

All restaurants are ordered to close their dining rooms but may remain open to provide takeout service. Grocery stores, pharmacies, retail liquor & cannabis stores, mechanic/auto repair shops and gas stations have been classified essential services and will remain open to the public.

If you have any questions, concerns or complaints, please don't hesitate to contact me at the Town of Mayerthorpe at 780-786-2416, Ext. 225 and, for Summer Villages, by calling 1-844-786-4650 or the local RCMP Detachment. Public Health Authorities can be reached at: <https://ephisahs.microsoftcrmportals.com/create-case/>.

Please, stay safe, stay home, stay vigilant and follow safe sanitization protocols. We will weather this COVID-19 storm, together. Thanks for your continued co-operation.

Sincerely,

Community Peace Officer Dawn

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Date Tue, 07 Apr, 20 3:57:59PM
From [REDACTED]
To Laural Sheeler
LSheeler@superiorsafetycodes.com
Cc [REDACTED]
Subject RE: Safety Codes Inspections & Permit Issuance

Thank you Laural!

Victoria Message

Administrative Assistant
Wildwillow Enterprises Inc.

----- Original Message -----
Subject: Safety Codes Inspections & Permit Issuance
From: Laural Sheeler <LSheeler@superiorsafetycodes.com>
Date: Tue, April 07, 2020 12:41 pm
To: Laural Sheeler <LSheeler@superiorsafetycodes.com>
Cc: Raymond Hajjar <RHajjar@superiorsafetycodes.com>

Good Afternoon,

I hope you are keeping well during these unusual times.

We would like to give you an update on our compliance monitoring services to your ratepayers, contractors and to you. All of our offices are open for business with exception to allowing walk in traffic. Permits are emailed, faxed or mailed to the offices and will be reviewed and issued as usual. Onsite inspections are being conducted where permitted by the owner and by following COVID-19 protocols. We will not do an inspection if the owner is not comfortable with us entering their premises.

It is not our normal business protocol, but there are situations where a permit holder needs the inspection to be done but does not want us on site, so we are willing to accept detailed photographs of an installation (this measure has been implement by the Safety Code Council for the COVID 19 pandemic). We are then having the customer sign the inspection report verifying that the pictures are in fact for the installation as described on the permit. Our inspection procedures are attached along with the Safety Codes Council's modified inspection processes.

We continue to be committed to ensuring a level of life safety for all Albertans and to work as partners to achieve this goal.

Best Regards,

Laural Sheeler
Contract Relations Manager

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Municipal Governance

During the COVID-19 Outbreak

Frequently Asked Questions – April 3, 2020

The **Public Meeting Procedures (COVID-19 Suppression) Regulation** provides flexibility during the COVID-19 crisis by allowing municipalities to meet in a manner that supports social distancing recommendations from the Chief Medical Officer of Health. In addition to this new regulation, many timelines and deadlines legislated in the *Municipal Government Act (MGA)* have been extended by Ministerial Order MSD:019/20 and MSD:022/20.

Municipal Affairs Updates

Previous COVID-19 updates are available at www.alberta.ca/municipal-government-resources.aspx

The state of the COVID-19 pandemic and its impact on municipalities continues to change on a daily basis. This document focuses on municipal finance and also addresses a common concern about development appeals. This is intended to serve as an additional guide for municipalities while we continue to navigate these challenging times together.

Municipal Cash Flow Assistance

Will there be any modifications to help with the municipal cash flow?

YES. The financial challenges municipalities are facing as a result of the COVID-19 pandemic are unprecedented. In recognition of this, the Province is exploring an option to increase the allowable level of

operating borrowing and general borrowing limits for the purpose of COVID response. This would allow municipalities to access additional short-term borrowing facilities to be used to assist with cash flow and other operational concerns. More information will be provided once all options have been explored.

Tax Deferral Initiatives

Will the Province be enacting legislation requiring municipalities to defer utilities or property taxes?

NO. Many municipalities are proactively implementing programs to ease the financial burden on their citizens. In recognition of the proactive steps municipalities are taking, the Province of Alberta is not considering legislative provisions at this time but encourages municipalities to enact voluntary deferrals where reasonable and appropriate for their community.

Municipal Advisory Services

If you have further questions, please contact us at:

780-427-2225

or toll-free by first dialing 310-0000

or email ma.lqsmail@gov.ab.ca

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School Requisition



Are municipalities required to pay the education tax requisitions on the quarterly schedule?

YES. Municipalities will continue to be invoiced for education property taxes. In an effort to assist with the cash flow challenges associated with offering tax deferrals to non-residential property owners, the non-residential portion of the education tax requisition will be deferred to December 2020. Therefore, only the residential portion of the requisitions will be invoiced in June and September.

COVID-19 – Municipal Legislative Modifications

View the new Regulation, Ministerial Orders and Orders In Council at qp.alberta.ca

Deficits and Debt Limits

Can a municipality have an operating deficit?

YES. Municipalities are only prohibited from budgeting for a deficit. If budgets are adopted, but due to the impact of the global pandemic, a municipality is unable to collect sufficient revenues to cover all expenditures, there are no provisions in the *MGA* that prevent or disallow a municipality from reporting a deficit at year end.

The only deficits required to be addressed are outlined in section 244 of the *MGA*. A section 244 deficit is an accumulated deficit, net of the value of tangible capital assets. A deficit of this nature means that the municipality is in a negative surplus position with respect to its total financial surplus. If a 244 deficit is reported in the annual financial statements, municipalities are required to budget to recover that deficit in the subsequent year. Additional time for the recovery may be granted upon request to the Minister of Municipal Affairs.

Time Extensions

Ministerial Order No. MSD:022/20 extends a number of *MGA* deadlines to October 1, 2020. Are municipalities required to extend deadlines to October 1, 2020?



NO. This is dependent upon the wording in the section of the *MGA* subject to an extension. For sections listed in Appendix 1, the date currently in the *MGA* would be replaced with October 1. For example, section 278 of the *MGA* would read that “each municipality must submit its financial information return and auditor’s report...to the Minister by October 1.” This provides municipalities with the flexibility to complete this on or before October 1.

Can deadlines exceed October 1, 2020, if they are triggered by an event?

YES. Ministerial Order No. MSD:022/20 extends all deadlines triggered by an event under the *MGA* and its associated regulations until October 1, 2020, such that the time period triggered by the event is deemed to end on October 1, 2020 or to end as specified within the *MGA* and its associated regulations, whichever time is later.

This means that municipalities should not have less time as a result of the deadline extension. For example, when a petition for a borrowing bylaw is received, the CAO has 45 days to validate and report to council. As a result of the extension, the CAO may take up to October 1, 2020 to determine the petition sufficiency and report to council. If the petition is received after August 18, 2020 (within 45 days of October 1, 2020) the CAO has 45 days to validate which may extend past October 1, 2020. The timeline is whichever time is later to ensure at a minimum, the CAO has the legislated 45 days.

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Several sections of the *Municipal Government Act* are not included in Ministerial Order No. MSD:022/20. Are these deadlines still in effect?

Yes. Sections not included in the Ministerial Order remain in effect. Municipal Affairs continues to explore options to address any provisions inhibiting the governance of a municipality. Requests for extensions can still be made to the ministry if deemed necessary.

Has the deadline to have audited financial statements, financial information returns and statistical information returns submitted been extended?

Yes. Ministerial Order No. MSD:022/20 changed the deadline such that the financial information return, auditor's report on the financial information return and financial statements must be submitted to the Minister by October 1, 2020. The order also states that the statistical information return must be completed and submitted to Municipal Affairs by October 1, 2020.

Assessment Notices

Has the date for sending assessment notices been modified?

YES. Ministerial Order No. MSD:022/20 extended the date in section 310(1) of the *MGA*. For 2020, the assessment notices must be sent no later than October 1.

Our office is closed and will be closed when our assessment complaint deadline ends and we are not set up to accept online complaints. Can a municipal assessor extend the complaint deadline?

NO. The Ministerial Order extends the deadline to file an assessment complaint to October 1, 2020, or 60 days after the notice of assessment date, whichever time is later.

Designated Industrial (DI) Property Tax Requisitions

2020 notices were sent on March 31. If you have further questions, please contact the Assessment Services Branch toll-free at 310-0000 then, 780-422-1377, or email: ma.asbcia.asmt@gov.ab.ca

Can assessment review boards postpone hearings that are already scheduled prior to October 1, 2020?

YES. In the event there are appeal hearings already scheduled, the board does have authority under section 18 in the *Matters Relating to Assessment and Complaints Regulation (MRAC)* to postpone hearings.

Tax Recovery

What does the October 1, 2020 extension mean for property tax arrears?

The deadline of March 31, 2020 for municipalities to submit arrears list to Land Titles is extended so that the arrears list must be sent to the Registrar no later than October 1, 2020. As it has always been, it is still within the discretion of administration to determine when the arrears list will be submitted.

Does the extension to submit the tax arrears list mean the list of properties for tax sale between April 1, 2020 and March 2021 is extended to October 1, 2021?

NO. For tax arrears notifications issued in 2019, March 31, 2021 is still the deadline for the tax sale.



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If a property owner pays the 2018 taxes owing before October 1, 2020, are they removed from the property tax arrears list?

YES. Until such time as Land Titles has been sent the tax arrears list; only 2019 property taxes would be outstanding.

Once the tax recovery file notification has been registered on title, all tax arrears owing must be paid before the municipality can request the file notification to be removed.

What does the Ministerial Order extension mean for property tax sales?

If a tax arrears notification was filed in 2018, the sale would have been held prior to March 31, 2020, but Ministerial Order MSD:0202/20 extended this to October 1, 2020.

For a tax arrears notification filed in 2019, the deadline remains March 31, 2021 for those tax sales.

Due to the COVID-19 crisis, can municipalities defer payments from individuals with which they have entered into tax agreements?

YES. If the terms and conditions of the tax agreement allows the municipality the right to amend an existing agreement due to significant and unforeseen circumstances, the municipality may use its discretion to reschedule payments as long as the term doesn't exceed the maximum of three years currently allowed by Section 418(4). If a municipality wanted an agreement to exceed three years, an extension request must be submitted to the Minister.

Municipal Advisory Services

If you have further questions, contact us at:
780-427-2225
or toll-free by first dialing 310-0000
or email ma.lgsmail@gov.ab.ca

Development Appeals

Some of the extensions regarding development appeals, such as appeals of subdivision approvals and development permits, are causing concern about unnecessarily delaying development. Is there a way to resolve this?

YES. These extensions were put in place to protect the right of individual residents and developers to appeal decisions, in a situation where it was not entirely clear what appeal processes might look like during a pandemic. However, with the adoption of the Meeting Procedures (COVID-19 Suppression) Regulation, council meetings, public meetings and appeal hearings can now occur on a purely electronic basis, while maintaining transparency and public access. Municipal Affairs is working with partner associations and legal professionals to identify the right solution to the challenges arising from these timeline extensions, and amendments are expected to be brought forward in the near future.

The next update will focus on planning and development issues.



Further Updates

Municipal Affairs is aware of the unique operational challenges municipalities are facing at this unprecedented time.

We will continue to examine ways to support municipalities in navigating through this situation, and will provide further updates as new tools become available.

Social Services Support for COVID-19 Funding Criteria

Overview

The Alberta Government is providing \$30 million to municipalities, charitable and non-profit organizations to provide help to individuals, seniors, families and other vulnerable Albertans who are isolated or impacted by measures to contain COVID-19.

Through grants from their local Family and Community Support Services (FCSS) in Edmonton and Calgary, and from Family and Community Support Services Association of Alberta (FCSSAA) representing the remainder of the province, funding will be distributed to civil society organizations.

These organizations will support a range of services needed from at-home help for seniors, crisis and helplines, food security issues, emotional and mental health counselling or any other identified community issues.

FCSS Funding Distribution

The \$30 million in funding will be distributed to the following municipalities:

- \$7 million to Edmonton FCSS (one-time grant)
- \$9 million to Calgary FCSS (one-time grant)
- \$14 million to Family and Community Support Services Association of Alberta (FCSSAA) to municipalities and Metis Settlements outside of Edmonton and Calgary (one-time grant)

- Municipalities and Metis Settlements who require funding will be required to submit a funding request to the FCSSAA.

As funding is being distributed outside the scope of the FCSS Act and Regulation, the 80/20 funding rule will not apply.

Charitable and non-profit organizations are encouraged to connect directly with their local FCSS program to receive detailed funding guidelines and grant criteria. FCSS will work closely with Community and Social Services (CSS) to obtain project approvals.

Grant funding must be expended by March 31, 2021. Any surplus dollars from the grant must be returned and cannot be carried over to the following fiscal year (2021/2022).

Eligible Services

For services to be eligible, they must address the social well-being of those most affected by COVID-19 and the measures implemented to limit the spread of the virus.

Those impacted may include seniors, individuals with chronic medical conditions, caregivers, families with children at home and individuals with limited access to supports. Services should align with one or more of the following funding priorities:

- help people maintain independence, build resiliency and strengthen their ability to cope during the COVID-19 pandemic;

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- provide supports to help sustain people remain members in the community during the COVID-19 pandemic;
- fund civil society organizations to deliver projects for vulnerable Albertans who are in need during the COVID-19 pandemic; and
- coordinate services and programs to address the social well-being of vulnerable Albertans during the COVID-19 pandemic.

Examples of Eligible Services

- Services to allow individuals, seniors and families who are isolated to have their home needs met, including home support and support services for children and families. Examples include: transportation or delivery of goods, such as groceries or prescriptions, housekeeping services, caregiver relief and other services.
- Services to build capacity and strengthen volunteer work in the community. Examples include: food and meal service delivery, grocery shopping, helplines, volunteer support coordination, out of pocket expenses for volunteers and information services.
- Provide alternate ways of supporting individuals and families so people can function within this new environment. Examples include: telephone mentoring, counselling/emotional mental health supports and supports to help address economic and food security needs.
- Expand or supplement efforts to provide information and referral services and telephone/online support. Examples include: crisis/distress lines, 211 services, promotion of information and services, posters and signage.

Ineligible Expenses

Ineligible expenses include but are not limited to the following:

- Any expense NOT related to addressing the social well-being of those most vulnerable due to COVID-19.
- Offering direct assistance in the form of money or shelter.
- Being primarily rehabilitative or health-focused in nature.

- Purchase of any capital assets.
- Any costs required to sustain an organization that do not relate to direct service delivery under the project.

Reporting Requirements

Organizations chosen to provide services and supports will need to sign an agreement and submit a report at the end of the grant term. This report must demonstrate that activities were completed and monies spent as described in the agreement.

Application Process

Organizations should contact their local FCSS to request funding for specific programs or services in their community. Funding for specific programs and services will not be distributed directly from the Alberta Government.

All projects must adhere to government recommended procedures and standards pertaining to COVID-19.

Key Contact

Lac Ste. Anne County FCSS Community Services Department

(On behalf of Lac Ste. Anne County, the Town of Onoway, Alberta Beach, and the Summer Villages)

Email: dkerr@LSAC.ca

Phone: 780-785-3411

COVID-19 Information

For the most updated information, please visit Alberta.ca/COVID19.

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S.V.L.S.A.C.E

SUMMER VILLAGES OF LAC STE. ANNE COUNTY EAST

P.O. Box 8 Alberta Beach, AB. T0E 0A0
(ph.)780-967-0271 (fax) 780-967-0431

April 6th, 2020

To:

Member Summer Villages
Summer Villages Lac Ste. Anne County East
(Sent by Email)

RE: Covid-19 and Regional Collaboration

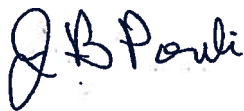
Regarding the referenced matter, Lac Ste Anne County Reeve, Joe Blakeman; Onoway Mayor, Judy Tracy; Alberta Beach Mayor, Jim Benedict; and myself had a conference call along with the respective Administrations on April 6, 2020.

The topic of conversation was for the support of families and seniors needing help through the regional coordination of food distribution and possible delivery of pharmaceuticals during the Covid-19 pandemic. After much discussion, we agreed that a regional approach would be the most beneficial. An example would be a common dial-in number where our residents could register to receive help. The new additional monies from the province for FCSS would be the seed money.

We would also encourage every municipality to contribute towards this initiative. The Summer Village of Silver Sands, at its last council meeting, agreed to support our area residents to the amount of \$1,000. We challenge each Summer Village to match this amount. This is a time of helping those in financial need.

The County is attempting to identify the current needs, as well as deciding on the best approach to ensure the resources reach those with the greatest need. We hope to have a more concrete action plan finalized in the next few weeks. A joint communications announcement will be sent out through various media to inform regional residents of this initiative sponsored by Lac Ste Anne County, Onoway, Alberta Beach and the Summer Villages.

Please let me know if you agree with this regional collaboration. You can contact me by return email or phone 780-938-1197.



Bernie Poulin, Chair
Association of Summer Villages of
Lac Ste Anne Counties East

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