

**AGENDA FOR THE REGULAR MEETING OF
THE COUNCIL OF THE TOWN OF ONOWAY
HELD ON THURSDAY, JANUARY 24, 2019 IN THE COUNCIL CHAMBERS
OF THE ONOWAY CIVIC OFFICE AT 7:00 P.M.**

1. CALL TO ORDER

2. APPROVAL OF AGENDA

- as is, or with additions or deletions

3. APPROVAL OF MINUTES

Pg 1-4 - January 10, 2019 Regular Council Meeting

4. APPOINTMENTS/PUBLIC HEARINGS – n/a

Pg 5-7 **5. FINANCE – January 22, 2019 – Revenue and Expense Report**

6. POLICIES & BYLAWS

7. ACTION ITEMS

- a) Winter Sidewalk Clearing Survey Comments – further to discussions at the October, November and January Council meetings, Council has asked that Administration resurvey residents with respect to their comments on our winter sidewalk street clearing pilot project. Council was also to seek direct feedback from residents and bring their comments to this meeting. Survey results will be presented at meeting time, and Jason will be prepared to speak with respect to Public Works. *(for discussion and direction as given by Council at meeting time)*

Pg. 8-9
b) Onoway – ATCO Presentation – please refer to the attached January 15, 2019 email from Troy Grainger, Executive Director of Growth Alberta, advising that ATCO has formed a Telecom division to look at franchise agreements to deploy fibre in smaller rural communities to improve internet connectivity. ATCO is presenting at the County of Barrhead Council Chambers on January 28, 2019 from 10:30 a.m. to 12:30 p.m. This certainly ties into future development in and around Onoway and I recommend attendance. *(to authorize attendance of Council and Administration or accept for information)*

Pg 10-11
c) Mutual Aid Fire Agreement Amending Agreement – please refer to the attached Amending Agreement to the Mutual Aid Fire Agreement between Lac Ste. Anne County and the Town of Onoway which amends Appendix A Fee Schedule. This has already been approved by Lac Ste. Anne County. *(to approve the amending agreement and ratify execution of same)*

Pg 12-202
d) Regional Revenue and Cost Sharing Committee – please find attached the October 30, 2017 Final Report entitled An Analysis of Options: Regional Revenue/Cost Sharing prepared by Applications Management Consulting Ltd. evaluating how all Lac Ste. Anne County municipalities can work together to improve efficiencies in service delivery. *(to accept for information the Consultant's reports and addendums)*

Pg 203-204
e) Agriculture for Life (Ag for Life) – please refer to the January 2019 letter from Luree Williamson, Chief Executive Officer of Ag for Life requesting a donation in the amount of \$1,500.00 to support their Rural Safety Mobile Unit which educates, encourages and promotes safety on the farm and is aimed at educating rural grade 4 to 12 students. This is new and the Town does support the Farm Safety – Safety Smarts Program. I am not sure of the benefit of supporting this program. *(accept for information or some other direction as given by Council)*

Pg 205-
f) The Alberta Order of Excellence – please refer to the January 7, 2019 letter from Andrew Sims, Chair, The Alberta Order of Excellence, requesting nominations of Albertans who have made significant contributions to the lives of other Albertans. The deadline for submissions is Friday, February 15, 2019. *(for discussion regarding a nominee, to accept for information or some other direction as given by Council)*

Pg 206-207
g) Minister's Awards for Municipal Excellence – please refer to the January 15, 2019 letter from Honourable Shaye Anderson, Minister, seeking nominations of worthwhile recipients in five categories, and, if chosen by the Review Committee, one award for outstanding achievement. The five categories include: Innovation; Partnership; Safe Communities; Smaller Municipalities and Larger Municipalities. Submission deadline is March 29, 2019. *(for discussion regarding a nominee, to accept for information, or some other direction as given by Council)*

Pg 208-214
h) Community Generation Capacity Building Program (CGCB) – please refer to the January 15 2019 email from Klay Dyer, providing information regarding the above program whose purpose is to fund projects with activities focused on the pre-development of a specific community generation facility or development of community generation projects. Administratively we are unfamiliar with this program, but are trying to learn more about it. The deadline for applications is February 22, 2019. *(for discussion and direction as given by Council at meeting time)*

Pg 215
i) Summer Village of Sandy Beach request regarding Onoway Lagoon – please refer to the January 10, 2019 request from Rudolf Liebenberg, Chief Administrative Officer (CAO) of Sandy Beach to extend their wastewater haul contact when it expires in April, 2019. We will also consider Sunrise Beach's access at the same time. In 2018, the Town received \$29,512.00 in fees from these two summer villages which went directly into a reserve account. We have had no concerns with accepting their effluent and are recommending continuation for a 2 year term. *(recommend a 2 year extension, or some other direction as given by Council at meeting time)*

Pg 216-219
j) Alberta's Police Act Review – please refer to the January 9, 2019 email from the Alberta Police Act Review Team notifying Council of an upcoming survey for elected or administrative representatives from municipalities and indigenous communities to provide perspectives on the impact of this legislation and on aspects that require revision or clarification. The survey results are intended to form the next steps in the Act's review and has been assessed by Brian Roberts, whose comments are attached for Council's information. *(for discussion and direction as given by Council at meeting time)*

k)

l)

m)

8. COUNCIL, COMMITTEE & STAFF REPORTS

- a) Mayor's Report
- b) Deputy Mayor's Report
- c) Councillor's Reports (x 3)
- d) CAO Report
 - Onoway Public Library Update\Census Training
 - CPAC Meeting Report from Brian Roberts
 - Utility/Budget discussion
- e) Public Works Report

Pg 220 - Cornell University Certificate in Project Management

9. INFORMATION ITEMS

Pg 221-224 a) Community Peace Officer Report -December 2018

Pg 225 b) Alberta Municipal Affairs – January 11, 2019 letter from Honourable Shaye Anderson, Minister, approving our application for funds for the Twp 544 and RR21 Road Rehabilitation in the amount of \$44,200.00 under the Gas Tax Fund (GTF) partnership with the Government of Canada

Pg 226-253 c) 2017 Financial Indicator Graphs prepared by Municipal Affairs for Onoway

Pg 254 d) Rural Municipalities of Alberta (RMA) Membership Fee and Patronage Rebate – December 31, 2018 letter from Gerald Rhodes, Executive Director and Duane Gladden, Director of Business Services, advising of the Town's membership fee of \$204.75 and a patronage rebate of \$76.77

Pg 255-256 e) AUMA 2019 Annual Membership Renewal – January 8, 2019 letter from Dan Rude, CEO, advising of a 2% increase in membership fees for a total of \$2,114.54

Pg 257-260 f) Alberta Culture and Tourism – January 10, 2019 letter from Jeff Brinton, Executive Director, Arts Branch/Alberta Foundation for the Arts enclosing artist postcards

Pg. 261 g) Alberta Health Services – Dementia Advice available through Health Link 811 poster

h)

i)

j)

10. CLOSED SESSION – Pursuant to Section 197(2) of the Municipal Government Act and Section 21(1) of the Freedom of Information and Protection of Privacy Act (FOIP) – Disclosure Harmful to Intergovernmental Relations (x2)

11. ADJOURNMENT

12. UPCOMING EVENTS:

- February 7, 2019 – Regular Council Meeting 9:30 a.m.
- February 14, 2019 – Regular Council Meeting 7:00 p.m.
- February 15, 2019 – Municipal Law Seminar 8:30 a.m.
Edmonton (Radisson Hotel)
- March 7, 2019 – Regular Council Meeting 9:30 a.m.
- March 21, 2019 – Regular Council Meeting 7:00 p.m.
- April 4, 2019 – Regular Council Meeting 9:30 a.m.
- April 18, 2019 – Regular Council Meeting 7:00 p.m.
- April 29, 2019 – May 1, 2019 – Community
Planning Ass'n Conf – Red Deer

TOWN OF ONOWAY
REGULAR COUNCIL MEETING MINUTES
THURSDAY, JANUARY 10, 2019
COUNCIL CHAMBERS OF THE ONOWAY CIVIC OFFICE

	PRESENT	<p>Mayor: Judy Tracy Deputy Mayor: Lynne Tonita Councillor: Jeff Mickle Councillor: Wade Neilson</p> <p>Administration: Wendy Wildman, Chief Administrative Officer Jason Madge, Public Works Manager Debbie Giroux, Recording Secretary</p> <p>Absent: Councillor Pat St. Hilaire</p>
1.	CALL TO ORDER	Mayor Judy Tracy called the meeting to order at 9:30 a.m.
2.	AGENDA Motion #001/19	<p>MOVED by Councillor Wade Neilson that Council approve the agenda of the regular Council meeting of Thursday, January 10, 2019 as presented.</p> <p style="text-align: right;">CARRIED</p>
3.	MINUTES Motion #002/19 Motion #003/19	<p>MOVED by Councillor Jeff Mickle that the minutes of the Thursday, December 20, 2018 regular Council meeting be approved as presented.</p> <p style="text-align: right;">CARRIED</p> <p>MOVED by Deputy Mayor Lynne Tonita that the minutes of the Wednesday, December 19, 2018 regular Council Policies Review meeting be approved with the following amendment:</p> <p>Page 2 – Motion #475/18 should read: “MOVED by Deputy Mayor Lynne Tonita (NOT Tonika) ...”</p> <p style="text-align: right;">CARRIED</p>
4.	APPOINTMENTS/PUBLIC HEARINGS	n/a
5.	FINANCE	n/a
6.	POLICIES & BYLAWS Motion #004/19	<p>MOVED by Councillor Wade Neilson that the Tendering Policy C-FIN-TEN-1, be approved as presented.</p> <p style="text-align: right;">CARRIED</p>



TOWN OF ONOWAY
REGULAR COUNCIL MEETING MINUTES
THURSDAY, JANUARY 10, 2019
COUNCIL CHAMBERS OF THE ONOWAY CIVIC OFFICE

	<p>Motion #010/19</p> <p>Motion #011/19</p> <p>Motion #012/19</p> <p>Motion #013/19</p>	<p>MOVED by Deputy Mayor Lynne Tonita that the rent charged to Wildwillow Enterprises Inc. for rent of the south portion of the Administration Office be increased from \$700.00/month to \$750.00/month effective January 1, 2019.</p> <p style="text-align: right;">CARRIED</p> <p>MOVED by Deputy Mayor Lynne Tonita that Mayor Judy Tracy be authorized to attend the City of Spruce Grove Council Social on Saturday, January 26, 2019 at the Spruce Grove Elks Hall.</p> <p style="text-align: right;">CARRIED</p> <p>MOVED by Deputy Mayor Lynne Tonita that Councillor Wade Neilson and Deputy Mayor Lynne Tonita be appointed as the Town's representatives on the Regional Recreation Committee, with Mayor Judy Tracy appointed as alternate, and CAO Wendy Wildman appointed as the Administrative representative.</p> <p style="text-align: right;">CARRIED</p> <p>MOVED by Deputy Mayor Lynne Tonita that the Town distribute the Minister's Senior Service Award Nominations Package to Onoway community groups for their information.</p> <p style="text-align: right;">CARRIED</p>
<p>8.</p>	<p>COUNCIL, COMMITTEE & STAFF REPORTS</p> <p>Motion #014/19</p> <p>Motion #015/19</p>	<p>MOVED by Councillor Wade Neilson that the following individuals be appointed to the Onoway Public Library Board:</p> <p>1 year term: Mary Rehill and Terry Slemko (members at large) 2 year term: Jeff Mickle (Town elected), and Glen Usselman, Lorne Olsvik and Larry Villeff (members at large) 3 year term: Lynne Tonita (Town elected) and George Vaughan (member at large)</p> <p style="text-align: right;">CARRIED</p> <p>MOVED by Councillor Wade Neilson that the verbal Council reports and the written and verbal reports from the Chief Administrative Officer and Public Works Manager be accepted for information as presented.</p> <p style="text-align: right;">CARRIED</p>

TOWN OF ONOWAY
REGULAR COUNCIL MEETING MINUTES
THURSDAY, JANUARY 10, 2019
COUNCIL CHAMBERS OF THE ONOWAY CIVIC OFFICE

9.	INFORMATION ITEMS Motion #016/19	<p>MOVED by Deputy Mayor Lynne Tonita that Council accept the following items for information as presented:</p> <ul style="list-style-type: none"> a) Onoway Chamber of Commerce – Thank you postcard regarding support of the Chamber Winter Gala; b) Yellowhead Regional Library Board Executive Committee Highlights – December 10, 2018. <p style="text-align: right;">CARRIED</p>																								
10.	CLOSED SESSION	n/a																								
11.	ADJOURNMENT	As all matters on the agenda have been addressed, Mayor Judy Tracy declared the meeting adjourned at 11:10 a.m.																								
12.	UPCOMING EVENTS	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">January 24, 2019</td> <td style="width: 50%;">Regular Council Meeting</td> <td style="width: 25%;">7:00 p.m.</td> </tr> <tr> <td>February 7, 2019</td> <td>Regular Council Meeting</td> <td>9:30 a.m.</td> </tr> <tr> <td>February 14, 2019</td> <td>Regular Council Meeting</td> <td>7:00 p.m.</td> </tr> <tr> <td>February 15, 2019</td> <td>Municipal Law Seminar (Edmonton – TBD)</td> <td>8:30 a.m.</td> </tr> <tr> <td>March 7, 2019</td> <td>Regular Council Meeting</td> <td>9:30 a.m.</td> </tr> <tr> <td>March 21, 2019</td> <td>Regular Council Meeting</td> <td>7:00 p.m.</td> </tr> <tr> <td>April 4, 2019</td> <td>Regular Council Meeting</td> <td>9:30 a.m.</td> </tr> <tr> <td>April 18, 2019</td> <td>Regular Council Meeting</td> <td>7:00 p.m.</td> </tr> </table>	January 24, 2019	Regular Council Meeting	7:00 p.m.	February 7, 2019	Regular Council Meeting	9:30 a.m.	February 14, 2019	Regular Council Meeting	7:00 p.m.	February 15, 2019	Municipal Law Seminar (Edmonton – TBD)	8:30 a.m.	March 7, 2019	Regular Council Meeting	9:30 a.m.	March 21, 2019	Regular Council Meeting	7:00 p.m.	April 4, 2019	Regular Council Meeting	9:30 a.m.	April 18, 2019	Regular Council Meeting	7:00 p.m.
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Mayor Judy Tracy

Debbie Giroux
Recording Secretary



TOWN OF ONOWAY

Revenue & Expense

General Ledger	Description	2018 Actual	2018 Budget	2018 % Variance
	TOTAL TAXATION REVENUE	(1,590,042.35)	(1,591,586.00)	99.90
	TOTAL REQUISITIONS	374,951.03	370,606.00	101.17
	TAX REVENUE AVAILABLE FOR MUNI	(1,215,091.32)	(1,220,980.00)	99.52
	TOTAL GENERAL REVENUE	(146,660.21)	(149,000.00)	98.43
	TOTAL LEGISLATIVE EXPENSE	114,531.22	113,165.00	101.21
	SURPLUS/DEFICIT LEGISLATIVE	114,531.22	113,165.00	101.21
	TOTAL ADMIN REVENUE	(62,051.03)	(54,426.00)	114.01
	TOTAL ADMIN EXPENSE	536,650.01	538,561.00	99.65
	SURPLUS/DEFICIT ADMIN	474,598.98	484,135.00	98.03
	TOTAL FIRE REVENUE	(304,100.12)	(302,029.00)	100.69
	TOTAL FIRE EXPENSE	332,709.59	326,572.00	101.88
	FIRE SURPLUS/DEFICIT	28,609.47	24,543.00	116.57
	TOTAL DISASTER SERVICES REV.	0.00	0.00	0.00
	TOTAL DISASTER SERVICES EXPENS	4,760.00	7,121.00	66.84
	DISASTER SURPLUS/DEFICIT	4,760.00	7,121.00	66.84
	TOTAL AMBULANCE REVENUE	(2,400.00)	(2,400.00)	100.00
	TOTAL AMBULANCE EXPENSE	0.00	0.00	0.00
	SURPLUS/DEFICIT AMBULANCE	(2,400.00)	(2,400.00)	100.00
	TOTAL BYLAW REVENUE	(6,431.09)	(2,500.00)	257.24
	TOTAL BYLAW EXPENSE	12,392.74	14,500.00	85.47
	BYLAW SURPLUS/DEFICIT	5,961.65	12,000.00	49.68
	TOTAL POLICING REVENUE	(88,057.00)	(88,150.00)	99.89
	TOTAL POLICIING EXPENSE	122,486.00	120,570.00	101.59

POLICING SURPLUS/DEFICIT		34,429.00	32,420.00	106.20					
TOTAL PW REVENUE		(17,445.00)	0.00	0.00					
TOTAL PW EXPENSE		199,775.31	171,363.00	116.58					
PW SURPLUS/DEFICIT		182,330.31	171,363.00	106.40					
TOTAL ROADS REVENUE		(4,886.50)	(42,180.00)	11.58					
TOTAL ROAD EXPENSE		321,935.40	408,087.00	78.89					
ROADS SURPLUS/DEFICIT		317,048.90	365,907.00	86.65					
TOTAL STORM SEWER REVENUE		0.00	0.00	0.00					
TOTAL STORM SEWER EXPENSE		0.00	2,000.00	0.00					
STORM SEWER SURPLUS/DEFICIT		0.00	2,000.00	0.00					
TOTAL WATER REVENUE		(635,328.11)	(629,720.00)	100.89					
TOTAL WATER EXPENSE		659,218.65	620,933.00	106.17					
WATER SURPLUS/DEFICIT		23,890.54	(8,787.00)	(271.89)					
TOTAL SEWER REVENUE		(219,100.24)	(219,166.00)	99.97					
TOTAL SEWER EXPENSE		232,352.14	226,668.00	102.51					
SEWER SURPLUS/DEFICIT		13,251.90	7,502.00	176.64					
TOTAL WASTE COLLECTION REV		(127,838.93)	(128,000.00)	99.87					
TOTAL WASTE COLLECT EXP		84,645.31	119,020.00	71.12					
WASTE COLLECT SURPLUS/DEF		(43,193.62)	(8,980.00)	481.00					
TOTAL FCSS REVENUE		(115,062.00)	(116,312.00)	98.93					
TOTAL FCSS EXPENSE		103,622.75	105,798.00	97.94					
FCSS SURPLUS/DEFICIT		(11,439.25)	(10,514.00)	108.80					
TOTAL PLAN REVENUE		(7,339.27)	(12,400.00)	59.19					
TOTAL PLANNING EXPENSE		20,676.97	22,190.00	93.18					
PLANNING SURPLUS/DEFICIT		13,337.70	9,790.00	136.24					
TOTAL LAND REVENUE		0.00	0.00	0.00					
TOTAL LAND EXPENSE		0.00	2,020.00	0.00					
LAND SURPLUS/DEFICIT		0.00	2,020.00	0.00					
TOTAL EDC REVENUE		(52,465.52)	(10,000.00)	524.66					
TOTAL EDC EXPENSE		52,240.66	26,034.00	200.66					
EDC SURPLUS/DEFICIT		(224.86)	16,034.00	(1.40)					
TOTAL REC PROGRAM REVENUE		(745.00)	0.00	0.00					

TOTAL REC PROGRAM EXPENSE		20,180.00	20,539.00	98.25				
REC PROGRAM SURPLUS/DEFICIT		19,435.00	20,539.00	94.62				
TOTAL PARKS REVENUE		(10,864.93)	(10,725.00)	101.30				
TOTAL PARKS EXPENSE		139,583.76	126,182.00	110.62				
PARKS SURPLUS/DEFICIT		128,718.83	115,457.00	111.49				
TOTAL CULTURE EXPENSE		11,295.74	13,130.00	86.03				
CULTURE SURPLUS/DEFICIT		11,295.74	13,130.00	86.03				
TOTAL MISC EXPENSE		1,006.57	3,535.00	28.47				
MISC SURPLUS/DEFICIT		1,006.57	3,535.00	28.47				
TOTAL SURPLUS/DEFICIT		(45,803.45)	0.00	0.00				

*** End of Report ***

Wendy Wildman

From: manager@growthalberta.com
Sent: January 15, 2019 12:22 PM
To: 'Wendy Wildman'
Subject: RE: Onoway - ATCO presentation

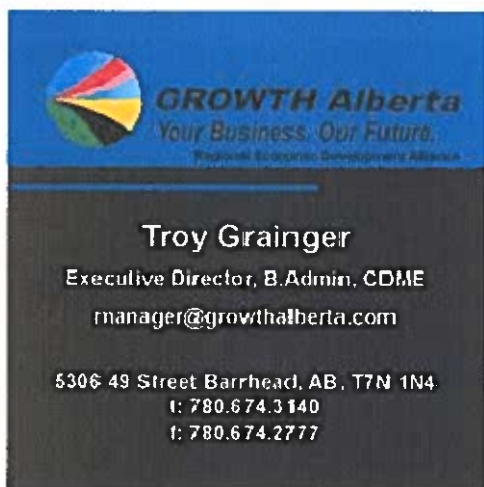
Wendy,

Yes it is ATCO and they have formed a Telcom division to look at deploying fibre in smaller rural communities. That said, they are hoping to keep the ATCO name somewhat quiet until they formalize a few franchise agreements with pilot communities.

The meeting itself is on January 28th at 10:30am to 12:30pm at the County of Barrhead Council Chambers. The presentation will likely be from about 10:40 to about 11:40 as I am sure there will be some questions and discussion.

If you could, please advise if you or anyone else will be attending. We are just looking for catering and room logistics so we can accommodate everyone.

Thanks,



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From: Wendy Wildman <cao@onoway.ca>
Sent: Monday, January 14, 2019 4:18 PM
To: manager@growthalberta.com
Subject: Onoway - ATCO presentation

Good afternoon Troy – thanks for your voice mail message.

Did you say ATCO reps were coming to your January meeting? And when are where is that January meeting?

We would be interested in hearing the conversation.

Thanks for thinking of us Troy!

W

Wendy Wildman

CAO

Town of Onoway

Box 540

Onoway, AB. T0E 1V0

780-967-5338 Fax: 780-967-3226

cao@onoway.ca

NOTE EMAIL CONTACT INFORMATION HAS CHANGED TO: cao@onoway.ca

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MUTUAL AID FIRE AGREEMENT
AMENDING AGREEMENT

This AMENDING AGREEMENT made this ____ day of _____ A.D. 2018

BETWEEN:

Lac Ste. Anne County
Box 219
Sangudo, AB T0E 2A0
(the "County")

-AND-

Town of Onoway
Box 540
Onoway, AB T0E 1V0
(the "Town")

WHEREAS the County and the Town entered into a Mutual Aid Fire Agreement on October 13, 2016 (the "Mutual Aid Fire Agreement");

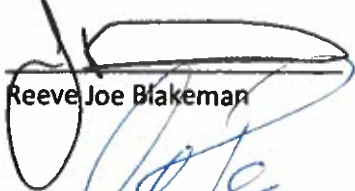
AND WHEREAS the Mutual Aid Fire Agreement was subsequently amended by an Amending Agreement dated August 12, 2017;

AND WHEREAS the County and the Town wish to further amend the terms and conditions set forth in the Mutual Aid Fire Agreement in a way that is described in this Amending Agreement;

NOW THEREFORE THIS AMENDING AGREEMENT WITNESSETH THAT in consideration of the premises, covenant and agreements set out herein, the County and the Town covenant and agree as follows:

1. Except as otherwise provided for in this Amending Agreement, any defined words or phrases in the Mutual Aid Fire Agreement shall have the same meanings in this Amending Agreement.
2. The Mutual Aid Fire Agreement (as previously amended) is hereby further amended as follows:
 - a. The Fee Schedule is hereby amended as set out in the attached Appendix "A."
3. All terms of the Mutual Aid Fire Agreement (as previously amended) which are not amended by this Amending Agreement remain in full force and effect.

LAC STE. ANNE COUNTY


Reeve Joe Blakeman

County Manager Mike Primeau

TOWN OF ONOWAY

Mayor Judy Tracy

Chief Administrative Officer Wendy Wildman

**Mutual Aid Fire Agreement
Amending Agreement
Appendix "A"
Fee Schedule**

Item	2018	2018	2019	2019
	2.39%	2.39%	1.54%	1.54%
Fire Engine/Quint/Pumper Unit(s) complete with two (2) NFPA Certified Fire Fighters	\$ 289.85	\$ 2.59	\$ 294.31	\$ 2.62
Fire Only Rapid Attack Unit complete with two (2) NFPA Certified Fire Fighters	\$ 196.68	\$ 2.07	\$ 199.71	\$ 2.10
Class 2 Engine (on road) with one (1) NFPA Certified Operator	\$ 196.68	\$ 2.59	\$ 199.71	\$ 2.62
Class 3 Engine (on/off road) with one (1) NFPA Certified Operator	\$ 144.92	\$ 2.07	\$ 147.15	\$ 2.10
Class 6 Engine (on/off road) with one (1) NFPA Certified Operator	\$ 133.87	\$ 2.07	\$ 115.62	\$ 2.10
Tandem Water Truck / Tender (body job) with Operator	\$ 144.92	\$ 2.59	\$ 147.15	\$ 2.62
Class 7 Engine (off road) with one (1) NFPA Certified Operator	\$ 82.81	\$ 1.56	\$ 84.09	\$ 1.58
Command/Transport Vehicle	\$ 139.75	n/a	\$ 141.90	n/a
Additional Fire Fighters	\$ 62.11	n/a	\$ 63.07	n/a
Consumables	no change		no change	
Third Party Contractors	no change		no change	
Consulting, Training or Specialty Services	no change		no change	

<i>When an incident occurs on Alberta Transportation Highway rights-of way, or any Railway right-of-way, the following rates will be charged:</i>	
Emergency Units as above **	Rates as published by the Province of Alberta annually
Contracted Equipment (Fire or General)	Invoice Cost
** (All Emergency Unit rates are inclusive of labour).	

111

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From: aboffice@albertabeach.com <aboffice@albertabeach.com>

Sent: January 11, 2019 11:55 AM

To: Jim Benedict (jimbenedictalbertabeach@gmail.com) <jimbenedictalbertabeach@gmail.com>; 'Judy Tracy' <jtracy@onoway.ca>; 'Kate' <kate.p@telus.net>; 'Joe Blakeman' <JBlakeman@lsac.ca>; 'aboffice@albertabeach.com' <aboffice@albertabeach.com>; Wendy Wildman (cao@onoway.ca) <cao@onoway.ca>; cao@mayerthorpe.ca; 'ddm@kronprinzconsulting.ca' <ddm@kronprinzconsulting.ca>; bpoulin@xplornet.com; 'Trista Court' <tcourt@lsac.ca>; Mike Primeau <mprimeau@lsac.ca>

Subject: Re: Regional Revenue & Cost Sharing Committee Meeting Minutes

Please see the attached minutes from our Wednesday meeting. Also attached is a copy of the Regional Revenue/Cost Sharing – An Analysis of Options Final Report (October 30, 2017).

Listed below you will find a page listing of where to find the addendums in the final report.

An Analysis of FCSS – page 154 of final report

An Analysis of Recreation & Culture Facilities – page 162 of final report

Sample Agreements – page 167 of final report

Kathy Skwarchuk,

CAO

Alberta Beach

Box 278

Alberta Beach, AB

TOE OAO

Phone: 780-924-3181

Fax: 780-924-3313

aboffice@albertabeach.com

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**MINUTES OF THE REGULAR MEETING OF THE
REGIONAL REVENUE & COST SHARING STEERING COMMITTEE
HELD ON JANUARY 9, 2019 AT 9:00 A.M. IN THE
ALBERTA BEACH COUNCIL CHAMBERS
LOCATED AT UNIT 5A, 4000 MUSEUM ROAD, ALBERTA BEACH**

PRESENT:	<p>Mayor Jim Benedict, Alberta Beach Mayor Judy Tracy, Town of Onoway Mayor Kate Patrick, Town of Mayerthorpe Reeve Joe Blakeman, Lac Ste. Anne County CAO Kathy Skwarchuk, Alberta Beach CAO Wendy Wildman, Town of Onoway CAO Karen St. Martin, Town of Mayerthorpe CAO Dwight Moskalyk, Summer Villages General Manager Trista Court, Lac Ste. Anne County</p>
ABSENT:	<p>Mayor Bernie Poulin, Summer Villages County Manager Mike Primeau, Lac Ste. Anne County</p>
CALL TO ORDER:	<p>Mayor Jim Benedict called the meeting to order at 9:07 A.M.</p>
AGENDA:	<p>Additions/Deletions: None.</p>
MOTION #42-2019 Agenda- Jan. 9/19	<p>Mayor Judy Tracy – that the agenda be adopted as presented. CARRIED</p>
MINUTES:	<p>MOTION #43-2019 Minutes- Sept. 15/17</p> <p>Mayor Judy Tracy – that the minutes of the September 15, 2017 meeting be adopted as amended. CARRIED</p>
CORRESPONDENCE:	<p>a. Request for Amendment for Time Extension – Alberta Community Partnership Regional Collaboration Program.</p> <p>b. Alberta Municipal Affairs – Approval of Amendment for Time Extension - Alberta Community Partnership - Intermunicipal Collaboration Component (Letter of August 10, 2018) (Time extension was approved to August 31, 2020.)</p> <p>MOTION #44-2019 Accept Correspondence</p> <p>Mayor Judy Tracy – that the correspondence be accepted for information. CARRIED</p>
Final Report:	<p>Applications Management Consulting Ltd. – Final Report: Regional Revenue/Cost Sharing – An Analysis of Options Final Report (October 30, 2017)</p> <p>A question was asked whether all Council members have received and accepted the Consultant's reports and addendums. It was suggested that the reports and addendums be re-sent to all municipalities.</p>

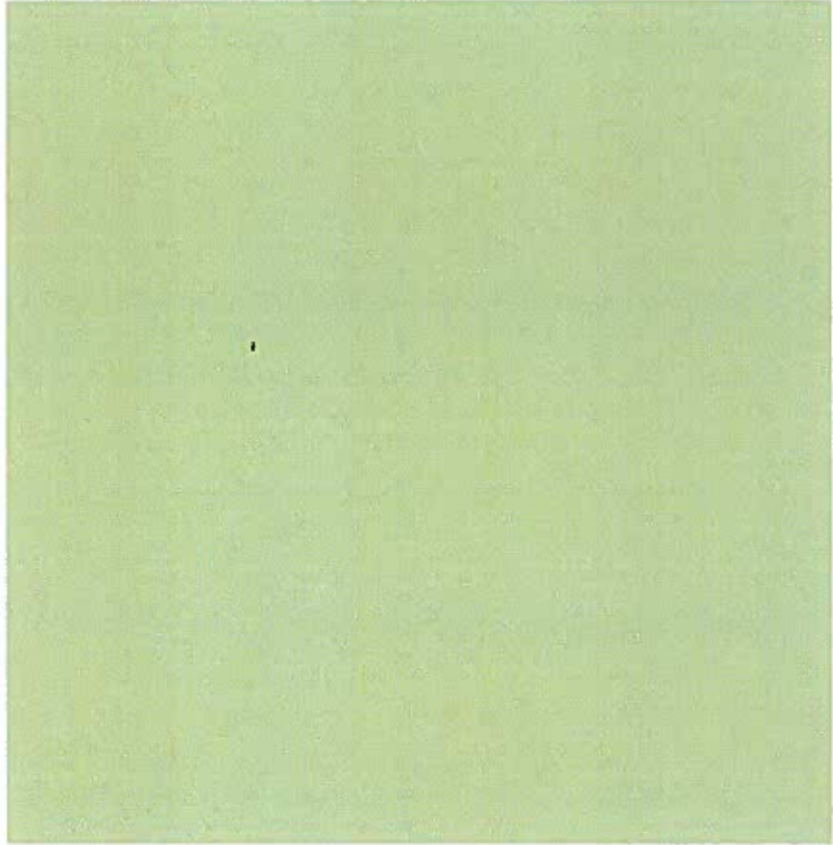
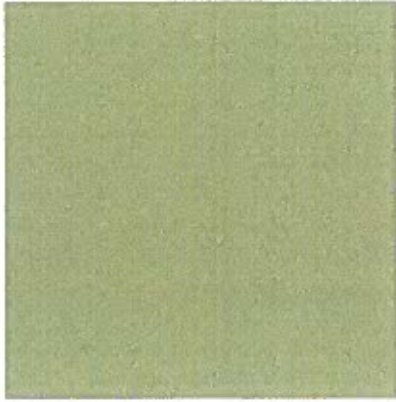
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**MINUTES OF THE REGULAR MEETING OF THE
REGIONAL REVENUE & COST SHARING STEERING COMMITTEE
HELD ON JANUARY 9, 2019 AT 9:00 A.M. IN THE
ALBERTA BEACH COUNCIL CHAMBERS
LOCATED AT UNIT 5A, 4000 MUSEUM ROAD, ALBERTA BEACH**

<p>MOTION #45-2019 Accept Final Report</p> <p>DISCUSSION:</p> <p>MOTION #46-2019 Request Municipalities submit a Facility List</p>	<p>Mayor Kate Patrick – that Applications Management Ltd. Final Report be accepted for information.</p> <p align="right">CARRIED</p> <p>Discussion was held on the following:</p> <ul style="list-style-type: none"> o How the committee will move forward. o Brief discussions regarding the new Regional Recreation Board Committee which has their first meeting on January 11, 2019. o It was suggested that the Revenue & Cost Sharing Steering Committee consider an RFP to hire a consultant to complete a Parks, Recreation and Culture Strategic Plan (County wide). The Strategic Plan would include an assessment on all facilities in the region; the condition, age and capital expenditures required in the next 5 to 20 years etc. <p>Reeve Joe Blakeman – that each municipality be requested to submit a facility list to be included in an RFP for a Parks, Recreation & Culture Strategic Assessment and Plan and further request the list be submitted by February 5, 2019.</p> <p align="right">CARRIED</p>
<p>NEXT STEPS:</p>	<ul style="list-style-type: none"> o Kathy to forward out all reports and addendums received from the Consultant, Applications Management. o Trista to forward out the Facility Lists and attach the spreadsheet from the Consultant's final report. o Kathy to forward email to request municipalities review the Facility List and submit any changes or additions they would like included in the RFP by February 5, 2018. o Karen to forward the Town of Mayerthorpe's RFP for a Parks & Recreation Strategic Plan as a sample template. o Admin to draft RFP for next meeting.
<p>NEXT MEETING:</p>	<p>Monday, February 11, 2019 at 9:00 A.M. At the Alberta Beach Council Chambers (Unit 5A, 4000 Museum Road, Alberta Beach)</p>
<p>ADJOURNMENT:</p>	<p>The meeting adjourned at 10:10 A.M.</p>

Chair

Recording Secretary



Regional Revenue/Cost Sharing An Analysis of Options

FINAL REPORT

October 30, 2017



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October 30, 2017

Alberta Beach Cost Sharing Study

ATTENTION: STEERING COMMITTEE

SUBJECT: REGIONAL REVENUE COST SHARING STUDY - FINAL REPORT

This report evaluates the options and analysis for regional revenue and cost sharing that could be considered for the sixteen participating municipalities in Lac Ste. Anne County.

This report the options that were raised during discussions with participating member staff and Councils. These options represent a broad range of alternatives that could be considered and their potential impacts on the municipalities that have been assumed to participate in each option.

We thank the Committee for the opportunity to work on this interesting and important assignment.

Sincerely,

Applications Management Consulting Ltd.

Per:



Darryl Howery
Principal
Encl. (1)

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Introduction

Planning for municipal sustainability and viability is becoming increasingly important as the economy cycles through periods of strong growth creating a demand for growth and services and then declines which stagnate growth and erode the tax base. The reality in municipal finance is there is an increasing disparity in municipalities ability to maintain service levels as the regional assessments are not distributed equally. In addition, the Province has proposed new legislation governing municipalities that will both encourage and require municipalities to work together to find efficiencies in delivery of municipal services.

As a result, it is timely to evaluate how all the municipalities in Lac Ste. Anne County can work together to improve efficiencies in delivery of services through reducing costs as well as possibly sharing the benefits of assessment base and growth in the region.

OBJECTIVES OF THE STUDY

The objectives of the project are as follows:

- ▶ Develop 'conceptual' revenue and cost sharing options for consideration and review by the participating municipalities.
- ▶ Evaluate each of the options to determine their potential for improving municipal viability and long term sustainability.
- ▶ Review the results of the option evaluation with the participating municipalities and determine which options should be considered for a 'functional' level analysis.
- ▶ Provide a long term analysis of the potential for each of the options evaluated in the functional analysis to improve municipal viability and long term sustainability.

To complete these objectives, the following steps in the analysis have been completed.

- ▶ Review the growth potential of the region and each municipality in the region.
- ▶ Review the financial position of each municipality in the region.
- ▶ Prepare a Reference Financial Forecast for each municipality projecting the status quo forward over the next 20 years.
- ▶ Develop conceptual revenue and cost sharing options for consideration and analysis.
- ▶ Evaluate the long term impact of each revenue and cost sharing option against a baseline Reference Forecast for each municipality.

STUDY AREA

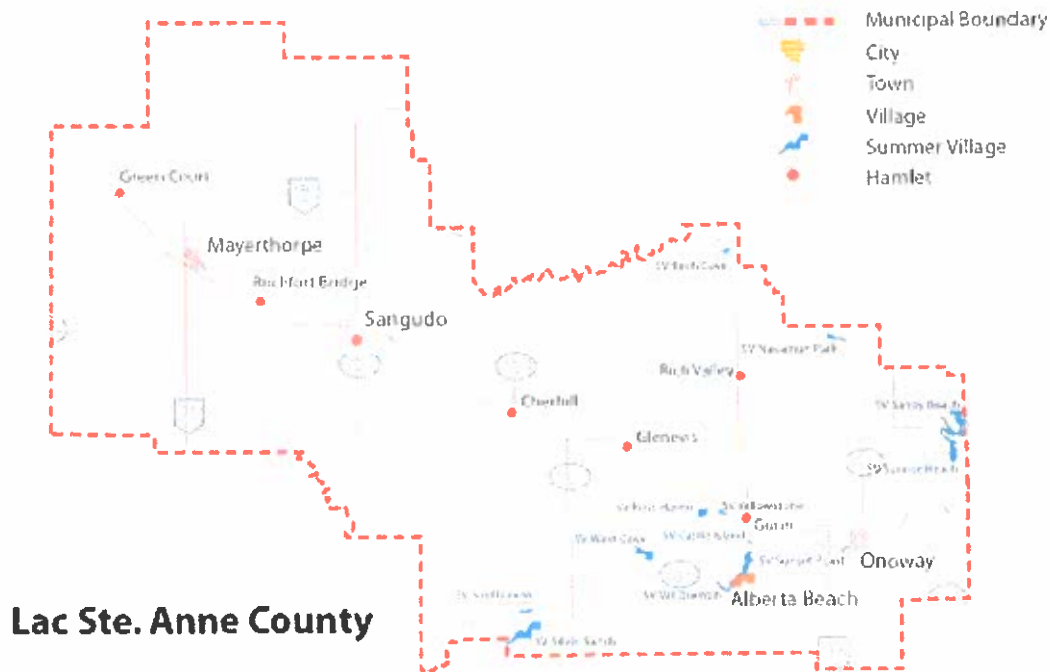
The Study Area is defined to include the following sixteen municipalities:

- ▶ Lac Ste. Anne County
- ▶ Town of Mayerthorpe
- ▶ Town of Onoway
- ▶ Village of Alberta Beach
- ▶ Summer Village of Birch Cove
- ▶ Summer Village of Castle Island

- ▶ Summer Village of Nakamun Park
- ▶ Summer Village of Ross Haven
- ▶ Summer Village of Sandy Beach
- ▶ Summer Village of Silver Sands
- ▶ Summer Village of Sunrise Beach
- ▶ Summer Village of Sunset Point
- ▶ Summer Village of South View
- ▶ Summer Village of Val Quentin
- ▶ Summer Village of West Cove
- ▶ Summer Village of Yellowstone

Each of these municipalities have been included in the analysis of revenue and cost sharing options.

Study Area



ANALYTICAL FRAMEWORK

The options developed as part of this project have been evaluated using the following analytical framework.

POPULATION FORECASTING MODEL

Applications' Population/Employment Forecasting Model has been used to develop a long range (20 year) forecast of growth for the region and each of the sixteen municipalities included in the study. This model incorporates the following parameters:

- ▶ Projection of economic activity (GDP) for the region at the Census Division and sub-region (Lac Ste. Anne County including all municipalities in the County).
- ▶ Regional population and employment growth is then allocated to each municipality included in the analysis.
- ▶ Population growth is projected using two components: natural increase, which is comprised of changes in population due to births and deaths; and net migration, which consists of the change in population due to people choosing to move to the community.

The forecast results have been prepared for three growth scenarios and calibrated to a broader projection of economic, employment and population growth for the province and Census Divisions within the province.

MUNICIPAL FINANCIAL IMPACT MODEL

Applications' Municipal Fiscal Impact Model has been used to prepare a long term baseline financial forecast for each community - Reference Forecast. This Reference Forecast is used as the basis against with the results for each of the revenue/cost sharing options has been compared to determine whether the option will benefit the participating municipalities.

The Municipal Fiscal Impact Model incorporates consideration of the following components:

- ▶ Six years of historical financial information (2009-2014/15) as available from Alberta Municipal Affairs.
- ▶ Current financial information as available from each municipality.
- ▶ Current minimum tax rate information as provided by participating municipalities (See Appendix E).
- ▶ The detailed information includes the following:
 - ▶ Operating Revenues: including fees and user charges
 - ▶ Operating/Capital Grants
 - ▶ Other Revenues: including franchise fees, sale of assets, penalties on late tax payments, etc.
 - ▶ Operating expenditures by function area
 - ▶ Capital expenditures and associated financing (including grants and non-municipal financing sources) to determine the net municipal contribution as expensed or debt financed.
 - ▶ Long range capital requirements including life cycle costs and replacement of existing infrastructure
 - ▶ Contributions and pay-down of debt
 - ▶ Use of debt and debt servicing limits
 - ▶ Assessment growth by component

- ▶ Municipal tax rates have been calculated to balance the

Results of the analysis have been developed for several key indicators. A summary of the residential tax implications of the Reference Forecast is provided in the next section of the report. Further to this, a summary of the Reference Forecast results is provided for each municipality as an addendum to this report.

MUNICIPAL SUSTAINABILITY INDICATORS

Applications' has compiled a comprehensive list of municipal sustainability indicators. Included in this analysis are six indicators as follows:

- ▶ Residential Tax Rate: Lower is better
- ▶ Non-Residential Tax Rate: Lower is better
- ▶ Debt per Capita: Lower is better
- ▶ % Debt Limit Used: Lower is better
- ▶ Share of Non-Residential Assessment: Higher is better
- ▶ Population/Full Time Staff: Lower is better
- ▶ Population Growth: Higher is better

Each of these indicators has been estimated based on a municipality's position as compared to the average and range of data for all municipalities of a similar type (e.g. County, Town, Village or Summer Village).¹ As well, the indicator has been determined for each of the six years 2009-2014. In each subsequent year, the data for the previous year has been incorporated in the average for the municipal type.

The individual municipal score is an indicator determined to be Good, Fair or Poor depending on how that municipality compares to all other municipalities in the same type (e.g. County, Town, Village or Summer Village). If the municipal score falls within a range close to the average, it is determined to be in Fair condition for that indicator. If it is near the best for all municipalities of that type, it is determined to be in Good condition. If near the bottom, it is determined to be in Poor condition.

Municipal Sustainability Indicator - Example



¹ The comparison of a village is based on the information for all villages in Alberta over the period of analysis. A score for 2012, for example, would include data for all villages between 2009-2012.

Each municipality is determined to have an Overall condition based on the six individual Municipal Sustainable Indicators. This is an average of the rating for each indicator in that year as compared to the average for all municipalities of that type (e.g. County, Town, Village or Summer Village).

USE OF FORECASTS

It is cautioned that the projections and indicators included in this report should not be taken literally, but rather as an indication of the direction and magnitude of the expected change, based on the assumptions that have been incorporated in the analysis.

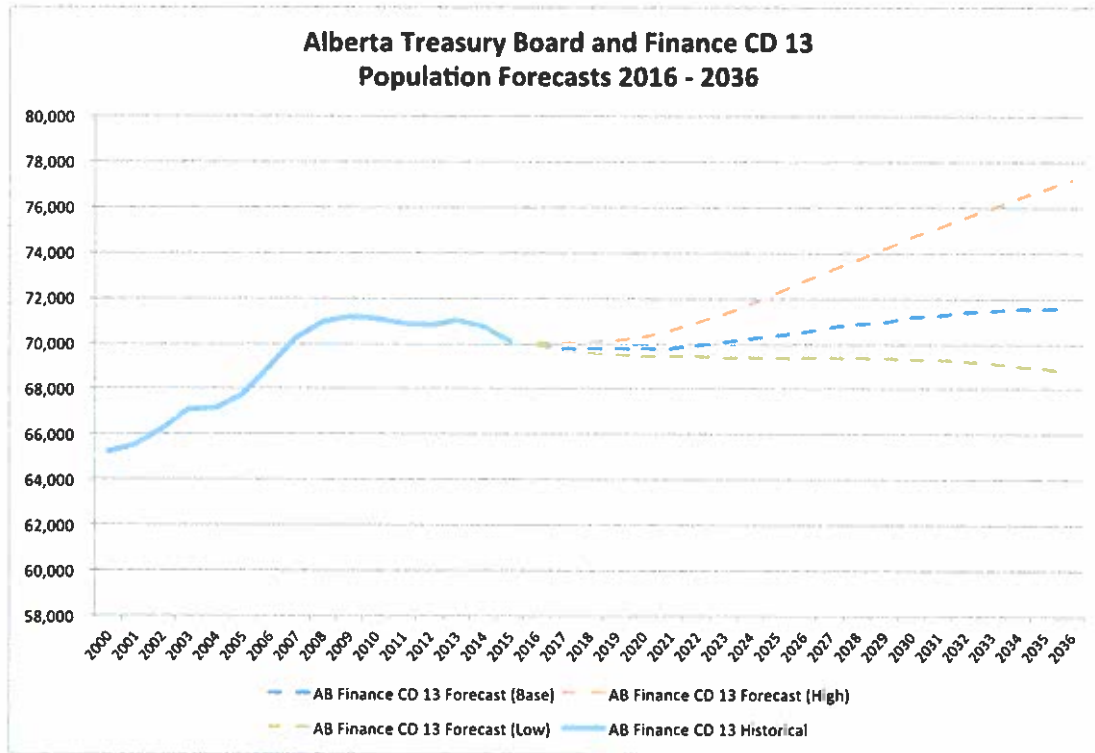
STRUCTURE OF THE REPORT

Following this introductory section, the remainder of the report has been structured as follows:

- ▶ **Growth Projections & Financial Overview:**
 - ▶ An overview of expected growth for the region and study area.
 - ▶ Population growth projections for each municipality.
 - ▶ Reference Financial Forecast and Municipal Sustainability Indicators for each municipality.
- ▶ **Cost/Revenue Sharing Options:**
 - ▶ Amalgamation Options: Four options are considered that include the amalgamation of selected municipalities.
 - ▶ Comprehensive Cost Sharing Options: Four options are considered where municipalities would share delivery of all municipal services.
 - ▶ Selective Cost Sharing Options: Five individual service areas have been considered for sharing service delivery.
- ▶ **Conclusions:** An overview of the findings of the analysis.
- ▶ **Appendices:**
 - ▶ Six appendices that provide more depth of analysis for the results of the amalgamation scenarios.
- ▶ **Addendum's:** Additional information for the Reference Financial Forecast provided under separate cover for each municipality in the analysis. In addition, Addendum's to this report were prepared for additional options analyzed not included in the main report.
 - ▶ A report is provided under separate cover for each of the 16 municipalities included in the analysis. This provides outputs for the Reference Financial Forecast which is used as the basis against which each of the revenue/cost sharing options is compared.
 - ▶ FCSS was evaluated as an option under a separate cover.
 - ▶ Recreation Facilities was evaluated as an option under a separate cover.
 - ▶ For selected options, the elements of what would be included in an Agreement was provided under a separate cover.

Alberta Treasury Board and Finance prepares three population growth forecast scenarios for all Census Division's in Alberta.² Historically, between 2001 and 2011, Census Division 13 population has grown from 65,527 to 70,922 people. This represents a historical ten year average annual growth rate of 0.8%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to decline from 70,132 in 2015 to 68,775 by 2036. This represents an annual average growth rate of -0.1%. In the Base Scenario, population is expected to grow from 70,132 in 2015 to 71,605 by 2036. This represents an annual average growth rate of 0.1%. In the High Scenario, population is expected to grow from 70,132 in 2015 to 77,205 by 2036. This represents an annual average growth rate of 0.5%.



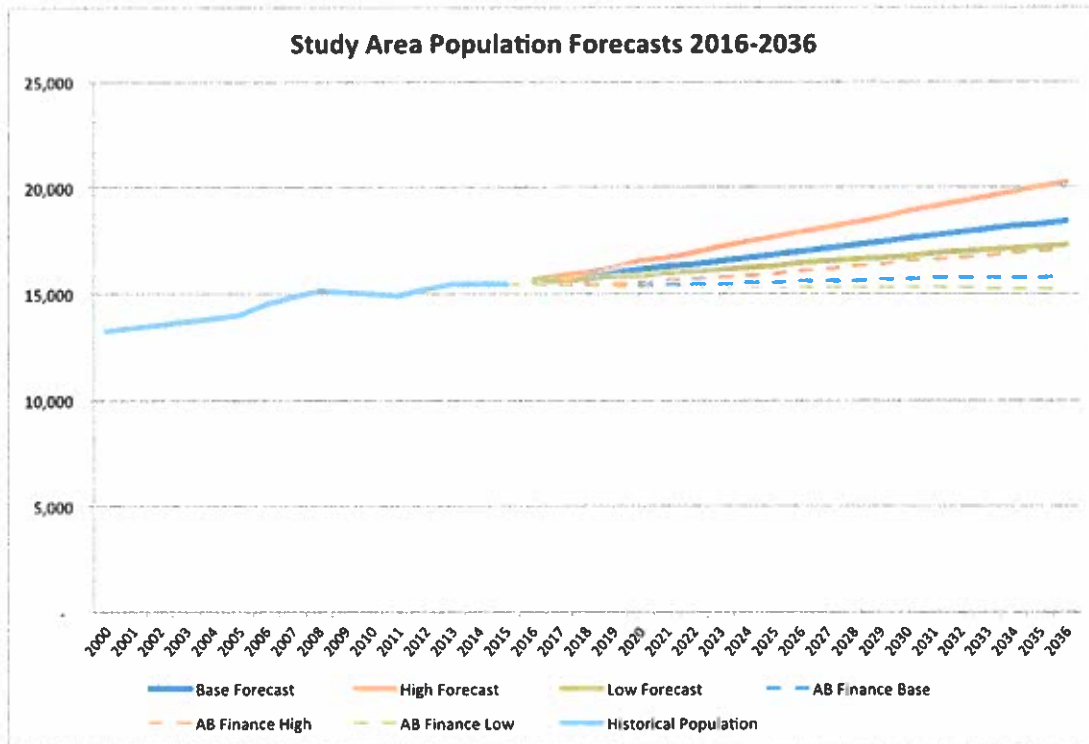
²Alberta Treasury Board and Finance Population Projections 2016-2041. June 2016.

STUDY AREA

Historically, between 2001 and 2011, the Study Area population has grown from 13,358 to 14,914 people. This represents a historical ten year average annual growth rate of 1.1%.

Alberta Treasury Board and Finance has prepared three scenarios of growth for Census Division 13 which have been allocated to the Study Area. In the Low Scenario, population is expected to decline from 15,469 in 2015 to 15,169 by 2036. This represents an annual average growth rate of -0.1%. In the Base Scenario, population is expected to grow from 15,469 in 2015 to 15,794 by 2036. This represents an annual average growth rate of 0.1%. In the High Scenario, population is expected to grow from 15,469 in 2015 to 17,029 by 2036. This represents an annual average growth rate of 0.5%.

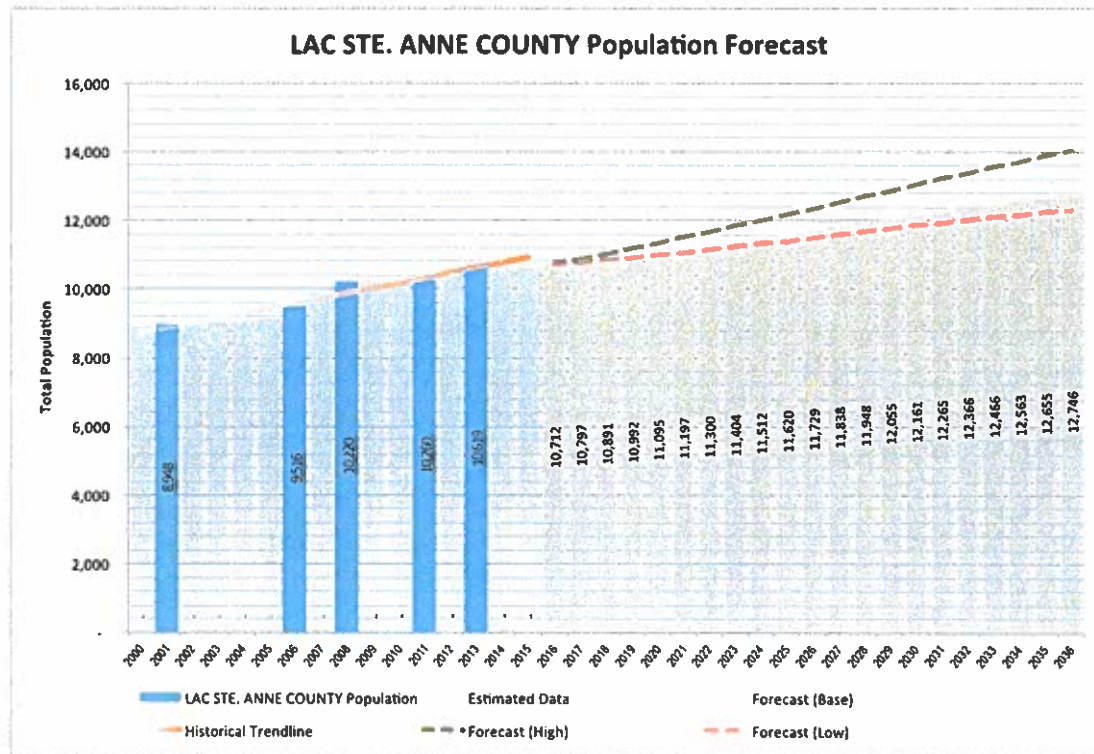
For the purposes of this analysis, three modified growth scenarios have been developed for the Study Area. Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to grow from 15,469 in 2015 to 17,283 by 2036. This represents an annual average growth rate of 0.5%. In the Base Scenario, population is expected to grow from 15,469 in 2015 to 18,423 by 2036. This represents an annual average growth rate of 0.8%. In the High Scenario, population is expected to grow from 15,469 in 2015 to 20,231 by 2036. This represents an annual average growth rate of 1.3%.



LAC STE. ANNE COUNTY

Historically, between 2001 and 2011, Lac Ste. Anne County population has grown from 8,948 to 10,260 people. This represents a historical ten year average annual growth rate of 1.4%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to grow from 10,630 in 2015 to 12,299 by 2036. This represents an annual average growth rate of 0.7%. In the Medium Scenario, population is expected to grow from 10,630 in 2015 to 12,746 by 2036. This represents an annual average growth rate of 0.9%. In the High Scenario, population is expected to grow from 10,630 in 2015 to 14,052 by 2036. This represents an annual average growth rate of 1.3%.



Note that the 2015 population of 10,500 is an estimate projected from the historical data.

BASELINE FINANCIAL INDICATORS

Lac Ste. Anne County is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below.

The results of the Reference Financial Forecast are provided under separate cover.

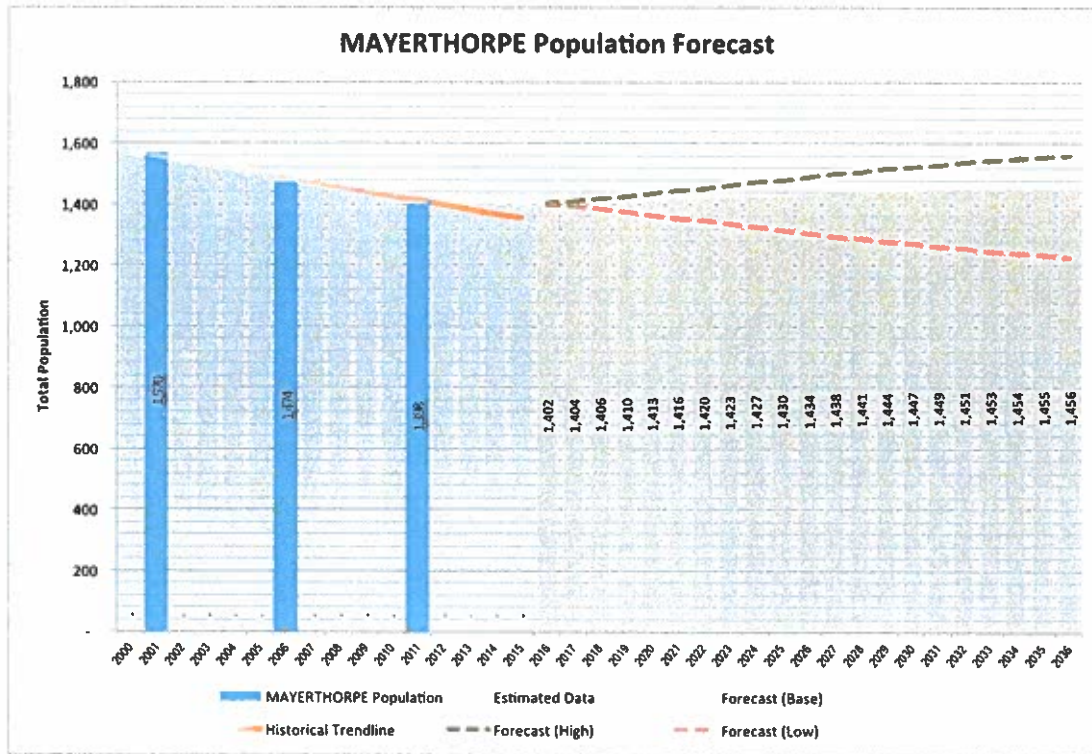
Lac Ste. Anne County - Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	2015	NOTES
Residential Tax Rate	Score	6.0	6.5	6.5	6.5	6.5	6.5	6.5	Lower tax rates result in a better (higher) score. Average = average score for all Municipal Districts in Alberta
	Average	6.6	6.7	6.8	6.8	6.8	6.8	6.8	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	
Non-Residential Tax Rate	Score	2.4	2.9	2.9	3.4	3.4	3.4	3.4	Lower tax rates result in a better (higher) score. Average = average score for all Municipal Districts in Alberta
	Average	5.9	5.9	5.8	5.9	5.9	5.8	5.8	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Debt per Capita	Score	6.4	7.5	7.5	7.5	7.5	7.5	7.5	Lower debt per capita results in a better (higher) score. Average = average score for all Municipal Districts in Alberta
	Average	7.2	7.1	7.1	7.1	7.2	7.2	7.2	
	Rating	Poor	Fair	Fair	Fair	Fair	Fair	Fair	
% Debt Limit Used	Score	5.9	7.0	7.0	5.9	5.9	6.5	6.9	Lower % debt limit used results in a better (higher) score. Average = average score for all Municipal Districts in Alberta
	Average	7.1	7.0	7.0	7.0	7.0	7.0	7.0	
	Rating	Poor	Fair	Fair	Fair	Fair	Fair	Fair	
Share of Non-Res Assessment	Score	2.9	2.9	2.9	2.9	2.9	2.9	2.9	Higher non-res assessment results in a better (higher) score. Average = average score for all Municipal Districts in Alberta
	Average	6.1	6.1	6.0	6.0	6.0	5.9	5.9	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Population/Full time Staff	Score	6.8	6.8	6.8	6.8	6.8	6.8	6.8	More staff/capita results in a better (higher) score. Average = average score for all Municipal Districts in Alberta
	Average	5.1	5.0	5.0	4.9	4.9	4.8	4.8	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Population Growth	Score	4.5	4.1	6.6	5.6	5.6	5.6	5.6	Higher population growth rates result in a better (higher) score. Average = average score for all Municipal Districts in Alberta
	Average	4.9	4.5	5.0	5.2	5.2	5.3	5.3	
	Rating	Fair	Fair	Good	Fair	Fair	Fair	Fair	
Overall	Score	5.0	5.4	5.7	5.5	5.5	5.6	5.7	Overall score is an average of individual scores. Average = average score for all Municipal Districts in Alberta
	Average	6.1	6.0	6.1	6.1	6.1	6.1	6.1	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	

TOWN OF MAYERTHORPE

Historically, between 2001 and 2011, Town of Mayerthorpe population has declined from 1,570 to 1,398 people. This represents a historical ten year average annual growth rate of -1.2%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to grow from 1,401 in 2015 to 1,225 by 2036. This represents an annual average growth rate of -0.6%. In the Medium Scenario, population is expected to grow from 1,401 in 2015 to 1,456 by 2036. This represents an annual average growth rate of 0.2%. In the High Scenario, population is expected to grow from 1,401 in 2015 to 1,561 by 2036. This represents an annual average growth rate of 0.5%.



Note that the 2015 population of 1,401 is an estimate projected from the historical data.

BASELINE FINANCIAL INDICATORS

The Town of Mayerthorpe is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below.

The results of the Reference Financial Forecast are provided under separate cover.

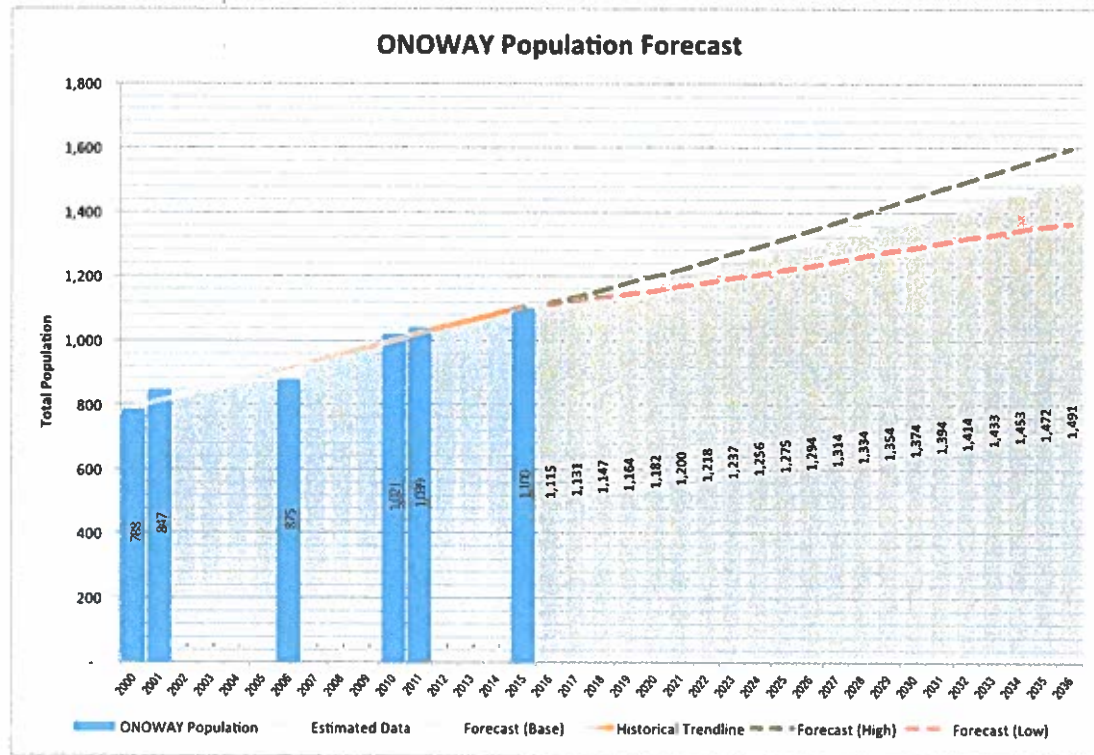
Town of Mayerthorpe - Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	2015	NOTES
Residential Tax Rate	Score	5.4	4.9	4.9	4.9	4.9	4.9	4.9	Lower tax rates result in a better (higher) score. Average = average score for all Towns in Alberta
	Average	6.6	6.6	6.6	6.5	6.5	6.5	6.5	
	Rating	Fair	Poor	Poor	Poor	Poor	Poor	Poor	
Non-Residential Tax Rate	Score	4.9	4.9	4.4	4.4	4.4	4.4	4.4	Lower tax rates result in a better (higher) score. Average = average score for all Towns in Alberta
	Average	6.6	6.6	6.6	6.6	6.6	6.6	6.6	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Debt per Capita	Score	6.5	5.4	5.4	5.4	5.4	5.4	5.4	Lower debt per capita results in a better (higher) score. Average = average score for all Towns in Alberta
	Average	6.8	6.8	6.8	6.7	6.7	6.7	6.7	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	
% Debt Limit Used	Score	6.5	5.4	5.9	5.4	5.4	6.4	6.4	Lower % debt limit used results in a better (higher) score. Average = average score for all Towns in Alberta
	Average	7.1	7.0	7.0	7.0	7.0	7.1	7.1	
	Rating	Fair	Poor	Fair	Poor	Poor	Poor	Poor	
Share of Non-Res Assessment	Score	5.1	5.1	6.3	5.6	6.3	5.6	5.6	Higher non-res assessment results in a better (higher) score. Average = average score for all Towns in Alberta
	Average	4.8	4.8	4.8	4.8	4.8	4.9	4.9	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	
Population/Full time Staff	Score	5.6	6.8	5.6	6.8	5.6	5.6	5.6	Higher staff/capita result in a better (higher) score. Average = average score for all Towns in Alberta
	Average	4.8	4.8	4.8	4.8	4.8	4.8	4.9	
	Rating	Fair	Good	Fair	Good	Fair	Fair	Fair	
Population Growth	Score	3.9	4.4	4.4	4.5	4.5	4.5	4.5	Higher population growth rates result in a better (higher) score. Average = average score for all Towns in Alberta
	Average	5.6	5.6	5.6	5.6	5.5	5.4	5.4	
	Rating	Poor	Fair	Fair	Fair	Fair	Fair	Fair	
Overall	Score	5.4	5.3	5.3	5.3	5.2	5.3	5.3	Overall score is an average of individual scores. Average = average score for all Towns in Alberta
	Average	6.0	6.0	6.0	6.0	6.0	6.0	6.0	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	

TOWN OF ONOWAY

Historically, between 2001 and 2011, Town of Onoway population has increased from 847 to 1,039 people. This represents a historical ten year average annual growth rate of 2.1%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to grow from 1,100 in 2015 to 1,365 by 2036. This represents an annual average growth rate of 1.0%. In the Medium Scenario, population is expected to grow from 1,100 in 2015 to 1,491 by 2036. This represents an annual average growth rate of 1.5%. In the High Scenario, population is expected to grow from 1,100 in 2015 to 1,598 by 2036. This represents an annual average growth rate of 1.8%.



Note that the 2015 population of 1,100 is an estimate projected from the historical data.

BASELINE FINANCIAL INDICATORS

The Town of Onoway is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below.

The results of the Reference Financial Forecast are provided under separate cover.

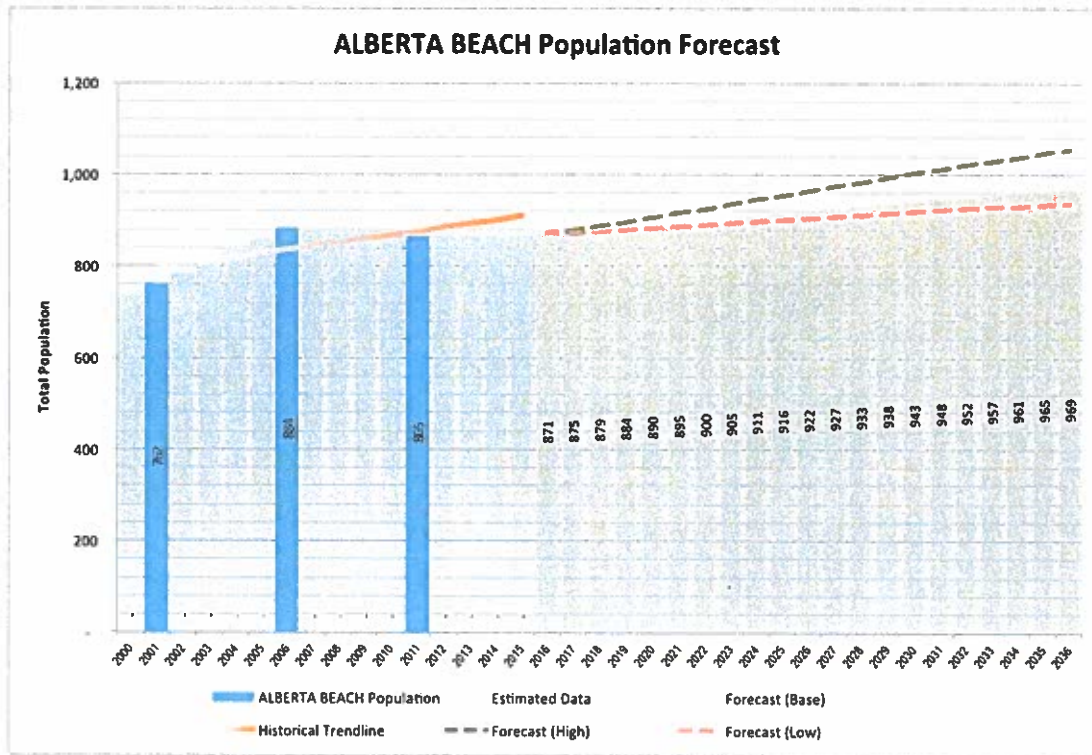
Town of Onoway - Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	2015	NOTES
Residential Tax Rate	Score	8.3	8.3	7.1	8.3	8.3	8.3	8.3	Lower tax rates result in a better (higher) score. Average = average score for all Towns in Alberta
	Average	6.6	6.6	6.6	6.5	6.5	6.5	6.5	
	Rating	Good	Good	Fair	Good	Good	Good	Good	
Non-Residential Tax Rate	Score	4.9	5.4	6.0	5.4	5.4	6.0	5.7	Lower tax rates result in a better (higher) score. Average = average score for all Towns in Alberta
	Average	6.6	6.6	6.6	6.6	6.6	6.6	6.6	
	Rating	Poor	Fair	Fair	Fair	Fair	Fair	Fair	
Debt per Capita	Score	4.4	4.4	4.9	4.9	4.9	4.9	4.9	Lower debt per capita results in a better (higher) score. Average = average score for all Towns in Alberta
	Average	6.8	6.8	6.8	6.7	6.7	6.7	6.7	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
% Debt Limit Used	Score	4.9	4.9	4.9	4.9	5.4	5.9	5.9	Lower % debt limit used results in a better (higher) score. Average = average score for all Towns in Alberta
	Average	7.1	7.0	7.0	7.0	7.0	7.1	7.1	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Share Non-Res Assessment	Score	5.1	5.1	6.3	6.3	6.3	6.3	6.5	Higher non-res assessment results in a better (higher) score. Average = average score for all Towns in Alberta
	Average	4.8	4.8	4.8	4.8	4.8	4.9	4.9	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	
Population/Full time Staff	Score	4.0	4.5	5.6	6.8	6.8	5.6	6.7	Lower tax rates result in a better (higher) score. Average = average score for all Towns in Alberta
	Average	4.8	4.8	4.8	4.8	4.8	4.8	4.9	
	Rating	Fair	Fair	Fair	Good	Good	Fair	Good	
Population Growth	Score	7.3	7.3	6.1	4.5	4.5	5.1	5.0	Higher population growth rates result in a better (higher) score. Average = average score for all Towns in Alberta
	Average	5.6	5.6	5.6	5.6	5.5	5.4	5.4	
	Rating	Good	Good	Fair	Fair	Fair	Fair	Fair	
Overall	Score	5.6	5.7	5.8	5.9	5.9	6.0	6.1	Overall score is an average of individual scores. Average = average score for all Towns in Alberta
	Average	6.0	6.0	6.0	6.0	6.0	6.0	6.0	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	

VILLAGE OF ALBERTA BEACH

Historically, between 2001 and 2011, Village of Alberta Beach population has increased from 762 to 865 people. This represents a historical ten year average annual growth rate of 1.3%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to grow from 867 in 2015 to 934 by 2036. This represents an annual average growth rate of 0.4%. In the Medium Scenario, population is expected to grow from 867 in 2015 to 969 by 2036. This represents an annual average growth rate of 0.5%. In the High Scenario, population is expected to grow from 867 in 2015 to 1,053 by 2036. This represents an annual average growth rate of 0.9%.



Note that the 2015 population of 867 is an estimate projected from the historical data.

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BASELINE FINANCIAL INDICATORS

The Village of Alberta Beach is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below.

The results of the Reference Financial Forecast are provided under separate cover.

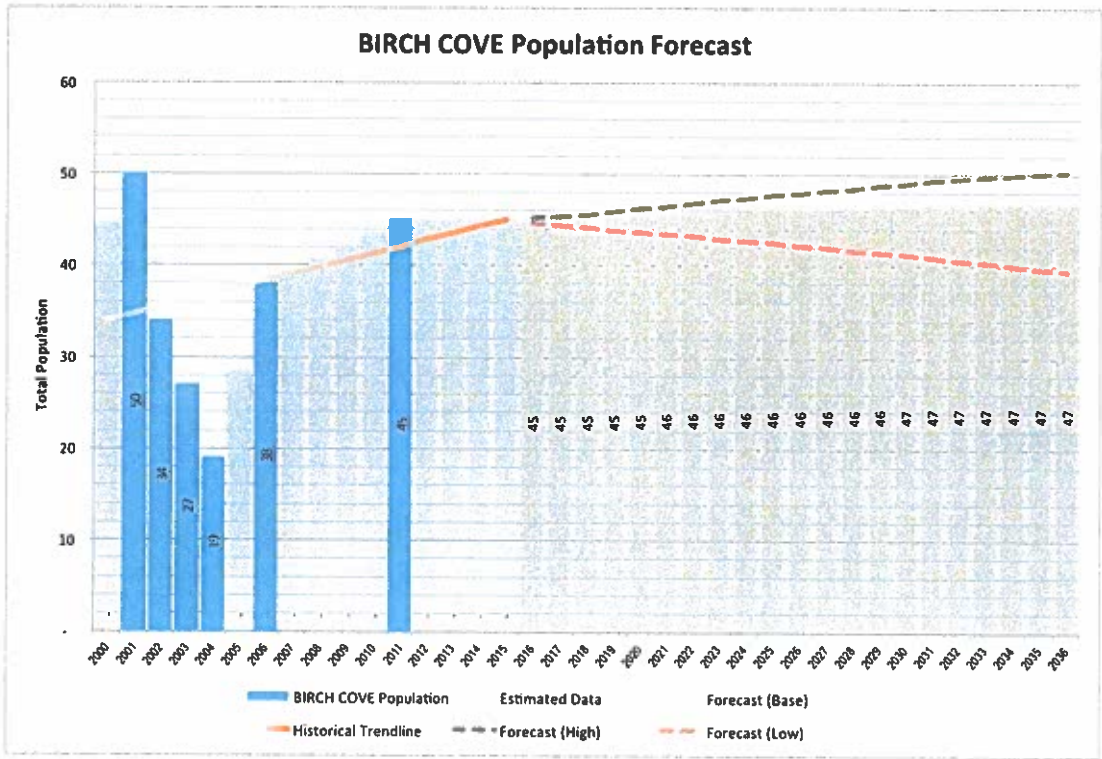
Village of Alberta Beach - Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	2015	NOTES
Residential Tax Rate	Score	8.3	8.3	8.3	8.3	8.3	8.3	8.3	Lower tax rates result in a better (higher) score. Average = average score for all Villages in Alberta
	Average	6.3	6.5	6.5	6.6	6.6	6.6	6.6	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Non-Residential Tax Rate	Score	7.8	7.8	7.8	7.8	7.8	7.8	7.8	Lower tax rates result in a better (higher) score. Average = average score for all Villages in Alberta
	Average	5.7	5.8	5.9	5.9	5.9	5.9	5.9	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Debt per Capita	Score	8.1	8.1	8.1	8.1	8.1	8.1	8.1	Lower debt per capita results in a better (higher) score. Average = average score for all Villages in Alberta
	Average	7.2	7.1	7.1	7.1	7.1	7.1	7.1	
	Rating	Good	Good	Good	Good	Good	Good	Good	
% Debt Limit Used	Score	8.1	8.1	8.1	8.1	8.1	8.1	8.1	Lower % debt limit used results in a better (higher) score. Average = average score for all Villages in Alberta
	Average	7.3	7.3	7.3	7.3	7.3	7.3	7.3	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Share Non-Res Assessment	Score	2.4	2.4	2.4	2.4	2.4	2.4	2.4	Higher non-res assessment results in a better (higher) score. Average = average score for all Villages in Alberta
	Average	4.7	4.6	4.6	4.5	4.5	4.5	4.5	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Population/Full time Staff	Score	3.5	3.5	2.9	2.9	3.5	3.5	3.5	Lower tax rates result in a better (higher) score. Average = average score for all Villages in Alberta
	Average	4.5	4.5	4.5	4.5	4.5	4.5	4.5	
	Rating	Fair	Fair	Poor	Poor	Fair	Fair	Fair	
Population Growth	Score	5.1	5.1	5.1	5.6	5.6	5.6	5.6	Higher population growth rates result in a better (higher) score. Average = average score for all Villages in Alberta
	Average	5.0	5.0	4.9	5.2	5.3	5.4	5.4	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	
Overall	Score	6.2	6.2	6.1	6.2	6.3	6.3	6.3	Overall score is an average of individual scores. Average = average score for all Villages in Alberta
	Average	5.8	5.8	5.8	5.9	5.9	5.9	5.9	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	

SUMMER VILLAGE OF BIRCH COVE

Historically, between 2001 and 2011, Summer Village of Birch Cove population has declined from 50 to 45 people. This represents a historical ten year average annual growth rate of -1.0%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to decline from 45 in 2015 to 39 by 2036. This represents an annual average growth rate of -0.6%. In the Medium Scenario, population is expected to grow from 45 in 2015 to 47 by 2036. This represents an annual average growth rate of 0.2%. In the High Scenario, population is expected to grow from 45 in 2015 to 50 by 2036. This represents an annual average growth rate of 0.5%.



Note that the 2015 population of 45 is an estimate projected from the historical data.

BASELINE FINANCIAL INDICATORS

The Summer Village of Birch Cove is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below.

The results of the Reference Financial Forecast are provided under separate cover.

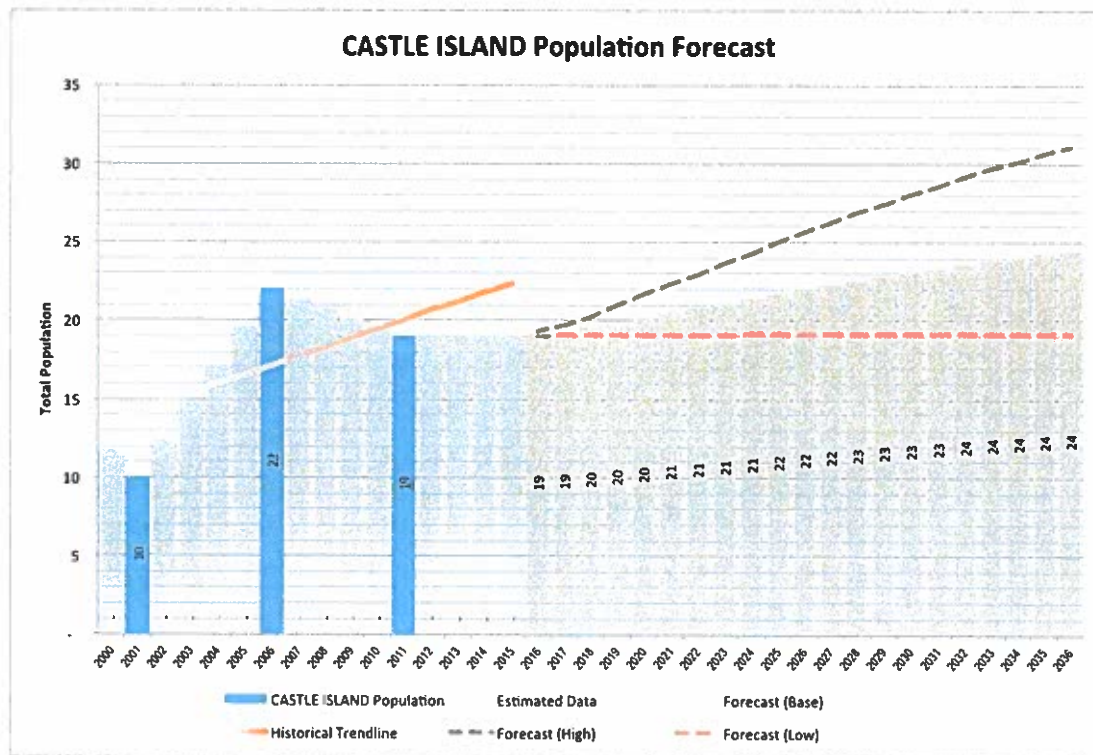
Summer Village of Birch Cove - Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	2015	NOTES
Residential Tax Rate	Score	2.3	2.3	2.3	1.6	1.6	3.3	3.3	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta
	Average	6.8	6.8	6.8	6.8	6.7	6.6	6.5	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Non-Residential Tax Rate	Score	5.8	5.3	5.3	5.3	5.3	5.9	5.9	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta
	Average	7.4	7.4	7.3	7.3	7.2	7.2	7.3	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Debt per Capita	Score	9.4	9.4	9.4	9.4	9.4	9.4	9.4	Lower debt per capita results in a better (higher) score. Average = average score for all Summer Villages in Alberta
	Average	8.7	8.7	8.7	8.8	8.8	8.9	8.9	
	Rating	Good	Good	Good	Good	Good	Good	Good	
% Debt Limit Used	Score	9.4	9.4	9.4	9.4	9.4	9.4	9.4	Lower % debt limit used results in a better (higher) score. Average = average score for all Summer Villages in Alberta
	Average	8.7	8.7	8.8	8.8	8.9	8.9	8.9	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Share Non-Res Assessment	Score	5.8	5.8	3.0	3.0	3.0	3.0	3.0	Higher non-res assessment results in a better (higher) score. Average = average score for all Summer Villages in Alberta
	Average	5.2	5.1	4.9	4.9	4.8	4.7	4.7	
	Rating	Fair	Fair	Poor	Poor	Poor	Poor	Poor	
Population/Full time Staff	Score	2.9	3.5	3.5	3.5	3.5	3.5	3.5	Higher staff/capita result in a better (higher) score. Average = average score for all Summer Villages in Alberta
	Average	4.4	4.3	4.3	4.3	4.3	4.2	4.2	
	Rating	Poor	Fair	Fair	Fair	Fair	Fair	Fair	
Population Growth	Score	6.8	7.3	5.3	5.3	5.3	5.3	5.3	Higher population growth rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta
	Average	5.1	5.2	4.9	5.0	5.0	5.1	5.1	
	Rating	Good	Good	Fair	Fair	Fair	Fair	Fair	
Overall	Score	6.1	6.1	5.5	5.4	5.4	5.7	5.7	Overall score is an average of individual scores. Average = average score for all Summer Villages in Alberta
	Average	6.6	6.6	6.5	6.6	6.5	6.5	6.5	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	

SUMMER VILLAGE OF CASTLE ISLAND

Historically, between 2001 and 2011, Summer Village of Castle Island population has increased from 10 to 19 people. This represents a historical ten year average annual growth rate of 6.6%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to remain constant from 19 in 2015 to 19 by 2036. This represents an annual average growth rate of 0.0%. In the Medium Scenario, population is expected to grow from 19 in 2015 to 24 by 2036. This represents an annual average growth rate of 1.2%. In the High Scenario, population is expected to grow from 19 in 2015 to 31 by 2036. This represents an annual average growth rate of 2.3%.



Note that the 2015 population of 19 is an estimate projected from the historical data.

BASELINE FINANCIAL INDICATORS

The Summer Village of Castle Island is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below.

The results of the Reference Financial Forecast are provided under separate cover.

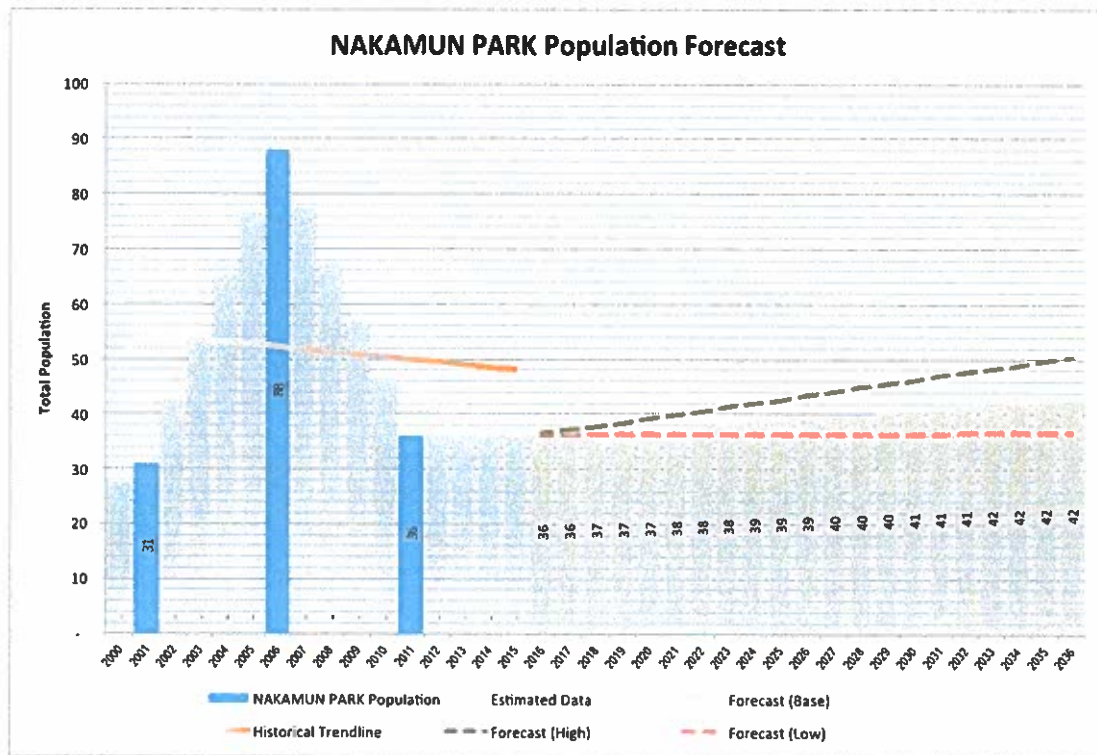
Summer Village of Castle Island- Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	2015	NOTES
Residential Tax Rate	Score	7.6	6.0	5.4	5.4	4.9	4.9	4.9	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta
	Average	6.8	6.8	6.8	6.8	6.7	6.6	6.5	
	Rating	Fair	Fair	Poor	Fair	Poor	Poor	Poor	
Non-Residential Tax Rate	Score	8.8	7.5	7.5	6.4	6.4	6.4	6.4	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta
	Average	7.4	7.4	7.3	7.3	7.2	7.2	7.3	
	Rating	Good	Fair	Fair	Poor	Fair	Fair	Fair	
Debt per Capita	Score	9.4	9.4	9.4	9.4	9.4	9.4	9.4	Lower debt per capita results in a better (higher) score. Average = average score for all Summer Villages in Alberta
	Average	8.7	8.7	8.7	8.8	8.8	8.9	8.9	
	Rating	Good	Good	Good	Good	Good	Good	Good	
% Debt Limit Used	Score	9.4	9.4	9.4	9.4	9.4	9.4	9.4	Lower % debt limit used results in a better (higher) score. Average = average score for all Summer Villages in Alberta
	Average	8.7	8.7	8.8	8.8	8.9	8.9	8.9	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Share Non-Res Assessment	Score	3.0	3.0	3.0	3.0	3.0	3.0	3.0	Higher non-res assessment results in a better (higher) score. Average = average score for all Summer Villages in Alberta
	Average	5.2	5.1	4.9	4.9	4.8	4.7	4.7	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Population/Full time Staff	Score	2.4	2.4	2.4	2.4	2.4	2.4	2.4	Higher staff/capita result in a better (higher) score. Average = average score for all Summer Villages in Alberta
	Average	4.4	4.3	4.3	4.3	4.3	4.2	4.2	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Population Growth	Score	5.1	6.8	4.6	5.3	5.3	5.3	5.3	Higher population growth rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta
	Average	5.1	5.2	4.9	5.0	5.0	5.1	5.1	
	Rating	Fair	Good	Fair	Fair	Fair	Fair	Fair	
Overall	Score	6.5	6.4	6.0	5.9	5.8	5.8	5.8	Overall score is an average of individual scores. Average = average score for all Summer Villages in Alberta
	Average	6.6	6.6	6.5	6.6	6.5	6.5	6.5	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	

SUMMER VILLAGE OF NAKAMUN PARK

Historically, between 2001 and 2011, Summer Village of Nakamun Park population has increased from 31 to 36 people. This represents a historical ten year average annual growth rate of 1.5%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to remain constant from 36 in 2015 to 36 by 2036. This represents an annual average growth rate of 0.0%. In the Medium Scenario, population is expected to grow from 36 in 2015 to 42 by 2036. This represents an annual average growth rate of 0.8%. In the High Scenario, population is expected to grow from 36 in 2015 to 50 by 2036. This represents an annual average growth rate of 1.6%.



Note that the 2015 population of 36 is an estimate projected from the historical data.

BASELINE FINANCIAL INDICATORS

The Summer Village of Nakamun Park is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below.

The results of the Reference Financial Forecast are provided under separate cover.

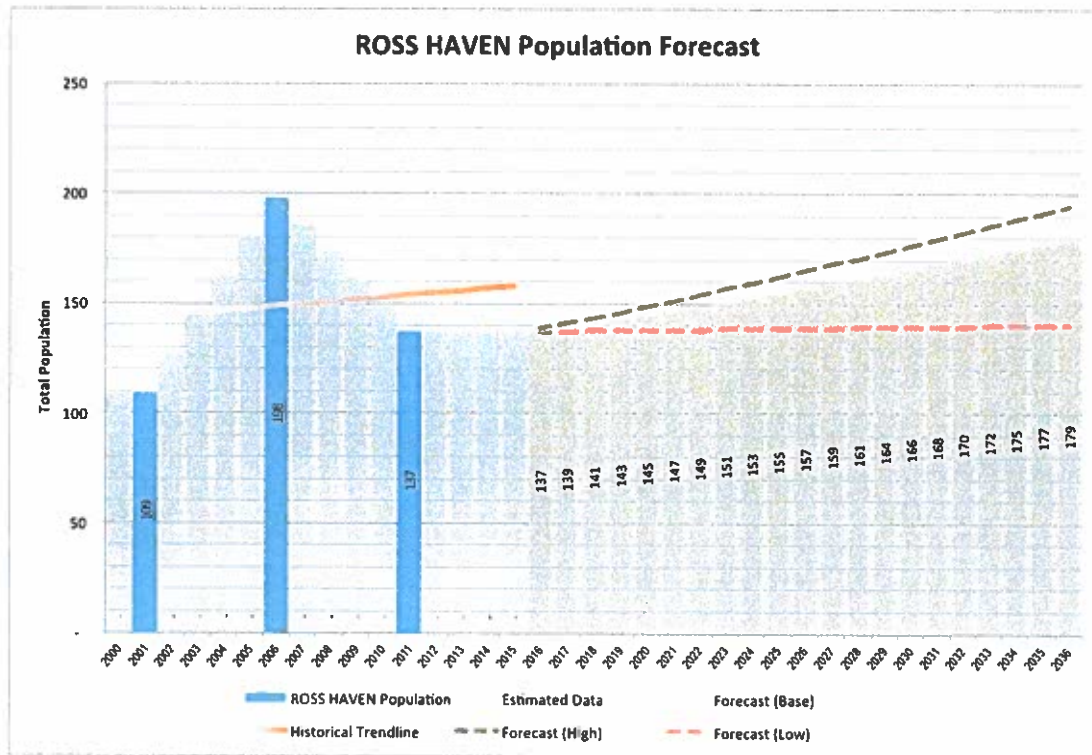
Summer Village of Nakamun Park- Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	2015	NOTES
Residential Tax Rate	Score	4.9	4.9	4.9	4.9	4.9	4.9	4.9	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	6.8	6.8	6.8	6.8	6.7	6.6	6.5	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Non-Residential Tax Rate	Score	6.9	6.4	6.4	6.4	6.4	6.4	6.4	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	7.4	7.4	7.3	7.3	7.2	7.2	7.3	
	Rating	Poor	Poor	Poor	Poor	Fair	Fair	Fair	
Debt per Capita	Score	9.4	9.4	9.4	9.4	9.4	9.4	9.4	Lower debt per capita results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.7	8.8	8.8	8.9	8.9	
	Rating	Good	Good	Good	Good	Good	Good	Good	
% Debt Limit Used	Score	9.4	9.4	9.4	9.4	9.4	9.4	9.4	Lower % debt limit used results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.8	8.8	8.9	8.9	8.9	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Total Assmt per Capita	Score	5.8	5.8	3.0	5.8	3.0	3.0	3.0	Higher assessment per capita results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.2	5.1	4.9	4.9	4.8	4.7	4.7	
	Rating	Fair	Fair	Poor	Fair	Poor	Poor	Poor	
Population/Full time Staff	Score	3.5	3.5	2.4	2.4	2.4	2.4	2.4	Higher staff/capita result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	4.4	4.3	4.3	4.3	4.3	4.2	4.2	
	Rating	Fair	Fair	Poor	Poor	Poor	Poor	Poor	
Population Growth	Score	2.9	3.4	2.9	5.3	5.3	5.3	5.3	Higher population growth rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.1	5.2	4.9	5.0	5.0	5.1	5.1	
	Rating	Poor	Poor	Poor	Fair	Fair	Fair	Fair	
Overall	Score	6.1	6.1	5.5	6.2	5.8	5.8	5.8	Overall score is an average of individual scores. Average = average score for all Summer Villages in Alberta.
	Average	6.6	6.6	6.5	6.6	6.5	6.5	6.5	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	

SUMMER VILLAGE OF ROSS HAVEN

Historically, between 2001 and 2011, Summer Village of Ross Haven population has increased from 109 to 137 people. This represents a historical ten year average annual growth rate of 2.3%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to grow from 137 in 2015 to 140 by 2036. This represents an annual average growth rate of 0.1%. In the Medium Scenario, population is expected to grow from 137 in 2015 to 179 by 2036. This represents an annual average growth rate of 1.3%. In the High Scenario, population is expected to grow from 137 in 2015 to 194 by 2036. This represents an annual average growth rate of 1.7%.



Note that the 2015 population of 137 is an estimate projected from the historical data.

BASELINE FINANCIAL INDICATORS

The Summer Village of Ross Haven is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below. Note that score improved from 'Poor' between 2009-2011.

The results of the Reference Financial Forecast are provided under separate cover.

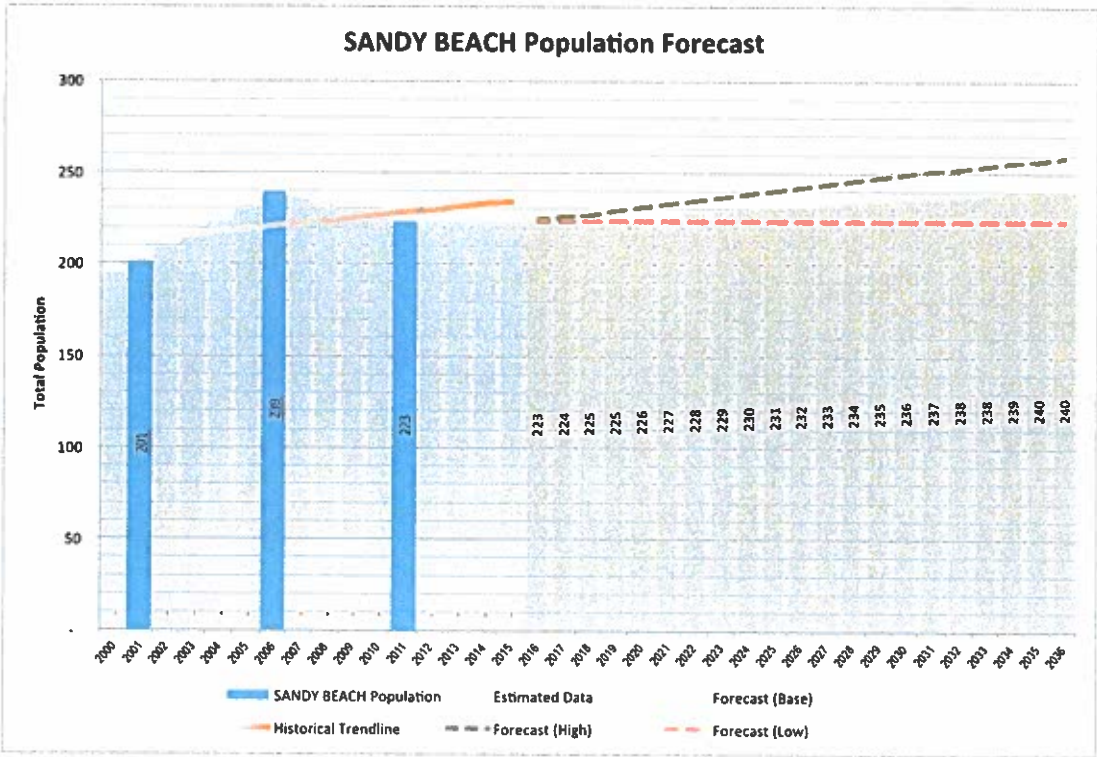
Summer Village of Ross Haven- Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	2015	NOTES
Residential Tax Rate	Score	6.5	5.4	5.4	5.4	5.4	6.5	7.0	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	6.8	6.8	6.8	6.8	6.7	6.6	6.5	
	Rating	Fair	Poor	Poor	Fair	Fair	Fair	Fair	
Non-Residential Tax Rate	Score	7.5	7.5	6.4	6.4	7.0	7.0	7.1	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	7.4	7.4	7.3	7.3	7.2	7.2	7.3	
	Rating	Fair	Fair	Poor	Poor	Fair	Fair	Fair	
Debt per Capita	Score	4.1	4.6	5.1	5.6	5.6	5.6	5.6	Lower debt per capita results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.7	8.8	8.8	8.9	8.9	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
% Debt Limit Used	Score	4.1	4.6	5.6	5.6	5.6	5.6	5.6	Lower % debt limit used results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.8	8.8	8.9	8.9	8.9	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Share Non-Res Assessment	Score	5.8	5.8	5.8	5.8	5.8	5.8	5.8	Higher non-res assessment results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.2	5.1	4.9	4.9	4.8	4.7	4.7	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	
Population/Full time Staff	Score	4.0	4.0	3.5	3.5	3.5	3.5	3.5	Higher staff/capita result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	4.4	4.3	4.3	4.3	4.3	4.2	4.2	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	
Population Growth	Score	4.5	5.0	4.0	5.3	5.3	5.3	5.3	Higher population growth rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.1	5.2	4.9	5.0	5.0	5.1	5.1	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	
Overall	Score	5.2	5.3	5.1	5.4	5.5	5.6	5.7	Overall score is an average of individual scores. Average = average score for all Summer Villages in Alberta.
	Average	6.6	6.6	6.5	6.6	6.5	6.5	6.5	
	Rating	Poor	Poor	Poor	Fair	Fair	Fair	Fair	

SUMMER VILLAGE OF SANDY BEACH

Historically, between 2001 and 2011, Summer Village of Sandy Beach population has increased from 201 to 223 people. This represents a historical ten year average annual growth rate of 1.0%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to remain constant from 223 in 2015 to 223 by 2036. This represents an annual average growth rate of 0.0%. In the Medium Scenario, population is expected to grow from 223 in 2015 to 240 by 2036. This represents an annual average growth rate of 0.3%. In the High Scenario, population is expected to grow from 223 in 2015 to 258 by 2036. This represents an annual average growth rate of 0.7%.



Note that the 2015 population of 223 is an estimate projected from the historical data.

BASELINE FINANCIAL INDICATORS

The Summer Village of Sandy Beach is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below.

The results of the Reference Financial Forecast are provided under separate cover.

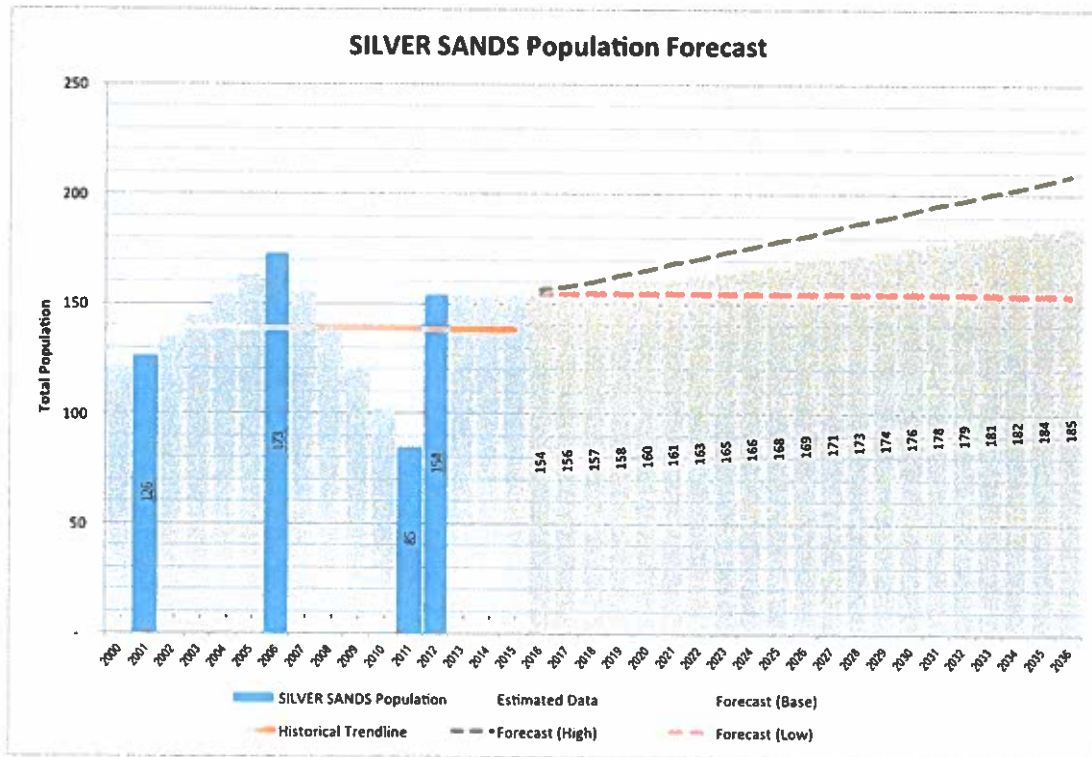
Summer Village of Sandy Beach- Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	2015	NOTES
Residential Tax Rate	Score	1.8	1.1	1.1	1.1	1.1	1.1	1.1	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	6.8	6.8	6.8	6.8	6.7	6.6	6.5	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Non-Residential Tax Rate	Score	2.1	3.6	3.6	3.6	3.6	3.1	3.6	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	7.4	7.4	7.3	7.3	7.2	7.2	7.3	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Debt per Capita	Score	9.4	9.4	9.4	9.4	9.4	9.4	9.4	Lower debt per capita results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.7	8.8	8.8	8.9	8.9	
	Rating	Good	Good	Good	Good	Good	Good	Good	
% Debt Limit Used	Score	9.4	9.4	9.4	9.4	9.4	9.4	9.4	Lower % debt limit used results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.8	8.8	8.9	8.9	8.9	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Share Non-Res Assessment	Score	7.3	5.8	5.8	5.8	5.8	5.8	5.8	Higher non-res assessment results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.2	5.1	4.9	4.9	4.8	4.7	4.7	
	Rating	Good	Fair	Fair	Fair	Fair	Fair	Fair	
Population/Full time Staff	Score	7.3	7.9	7.3	7.3	7.9	7.9	7.5	Higher staff/capita result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	4.4	4.3	4.3	4.3	4.3	4.2	4.2	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Population Growth	Score	6.3	6.1	4.6	5.3	5.3	5.3	5.3	Higher population growth rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.1	5.2	4.9	5.0	5.0	5.1	5.1	
	Rating	Good	Fair	Fair	Fair	Fair	Fair	Fair	
Overall	Score	6.2	6.2	5.9	6.0	6.1	6.0	6.0	Overall score is an average of individual scores. Average = average score for all Summer Villages in Alberta.
	Average	6.6	6.6	6.5	6.6	6.5	6.5	6.5	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	

SUMMER VILLAGE OF SILVER SANDS

Historically, between 2001 and 2011, Summer Village of Silver Sands population has declined from 126 to 85 people. This represents a historical ten year average annual growth rate of -3.9%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to remain constant from 154 in 2015 to 154 by 2036. This represents an annual average growth rate of 0.0%. In the Medium Scenario, population is expected to grow from 154 in 2015 to 185 by 2036. This represents an annual average growth rate of 0.9%. In the High Scenario, population is expected to grow from 154 in 2015 to 208 by 2036. This represents an annual average growth rate of 1.4%.



Note that the 2015 population of 154 is an estimate projected from the historical data.

BASELINE FINANCIAL INDICATORS

The Summer Village of Silver Sands is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below. Historically Silver Sands has ranked from 'Poor' to 'Good'.

The results of the Reference Financial Forecast are provided under separate cover.

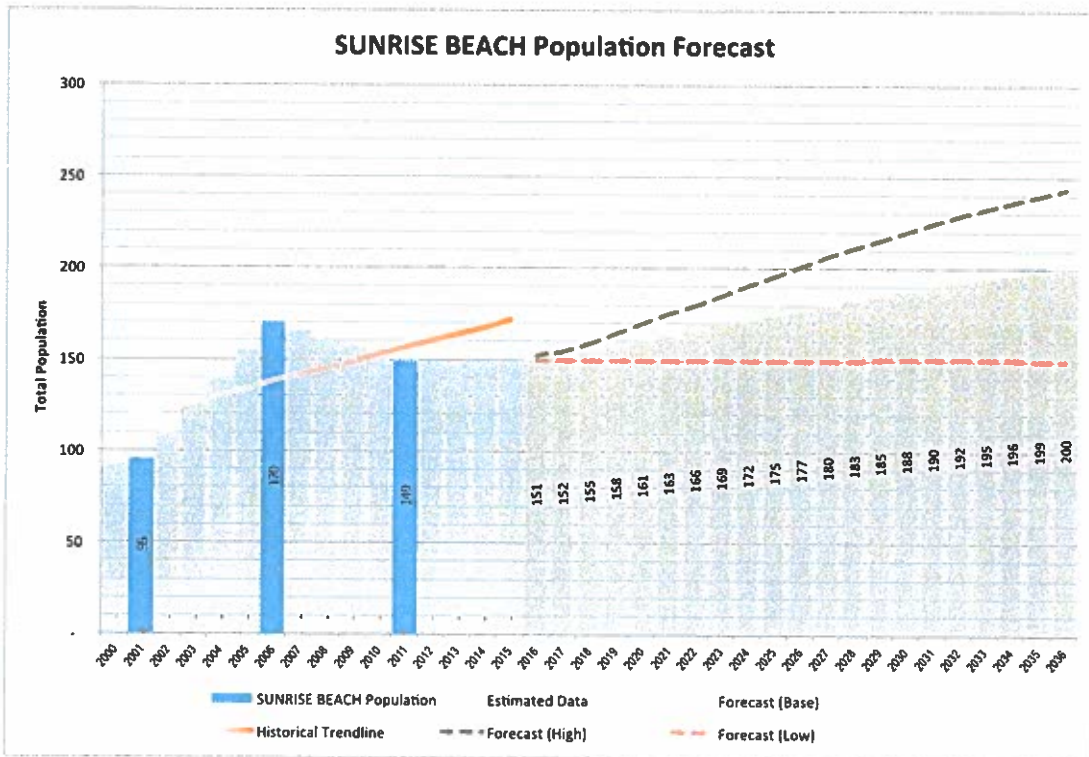
Summer Village of Silver Sands- Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	2015	NOTES
Residential Tax Rate	Score	5.4	5.4	6.5	5.9	5.4	4.9	4.4	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	6.8	6.8	6.8	6.8	6.7	6.6	6.5	
	Rating	Poor	Poor	Fair	Fair	Fair	Poor	Poor	
Non-Residential Tax Rate	Score	7.5	7.5	7.5	7.5	2.6	2.6	2.6	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	7.4	7.4	7.3	7.3	7.2	7.2	7.3	
	Rating	Fair	Fair	Fair	Fair	Poor	Poor	Poor	
Debt per Capita	Score	1.1	1.1	1.6	9.4	9.4	9.4	9.4	Lower debt per capita results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.7	8.8	8.8	8.9	8.9	
	Rating	Poor	Poor	Poor	Good	Good	Good	Good	
% Debt Limit Used	Score	1.1	2.1	4.1	9.4	9.4	9.4	9.4	Lower % debt limit used results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.8	8.8	8.9	8.9	8.9	
	Rating	Poor	Poor	Poor	Good	Good	Good	Good	
Share Non-Res Assessment	Score	9.4	9.4	7.3	7.3	7.3	9.4	9.4	Higher non-res assessment results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.2	5.1	4.9	4.9	4.8	4.7	4.7	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Population/Full time Staff	Score	5.8	4.6	4.6	6.3	4.6	4.6	4.6	Higher staff/capita result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	4.4	4.3	4.3	4.3	4.3	4.2	4.2	
	Rating	Good	Fair	Fair	Good	Fair	Fair	Fair	
Population Growth	Score	3.4	3.9	2.9	8.5	5.3	5.3	5.3	Higher population growth rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.1	5.2	4.9	5.0	5.0	5.1	5.1	
	Rating	Poor	Poor	Poor	Good	Fair	Fair	Fair	
Overall	Score	4.8	4.9	4.9	7.8	6.3	6.5	6.4	Overall score is an average of individual scores. Average = average score for all Summer Villages in Alberta.
	Average	6.6	6.6	6.5	6.6	6.5	6.5	6.5	
	Rating	Poor	Poor	Poor	Good	Fair	Fair	Fair	

SUMMER VILLAGE OF SUNRISE BEACH

Historically, between 2001 and 2011, Summer Village of Sunrise Beach population has increased from 95 to 149 people. This represents a historical ten year average annual growth rate of 4.6%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to remain relatively stable from 149 in 2015 to 150 by 2036. This represents an annual average growth rate of 0.0%. In the Medium Scenario, population is expected to grow from 149 in 2015 to 200 by 2036. This represents an annual average growth rate of 1.4%. In the High Scenario, population is expected to grow from 149 in 2015 to 243 by 2036. This represents an annual average growth rate of 2.3%.



Note that the 2015 population of 149 is an estimate projected from the historical data.

BASELINE FINANCIAL INDICATORS

The Summer Village of Sunrise Beach is determined to be in 'Poor' condition taking into account the seven indicators of municipal sustainability defined below. Over the period 2009-2014 Sunrise Beach's score has varied between 'Poor' and 'Fair'.

The results of the Reference Financial Forecast are provided under separate cover.

Summer Village of Sunrise Beach- Baseline Financial Indicators

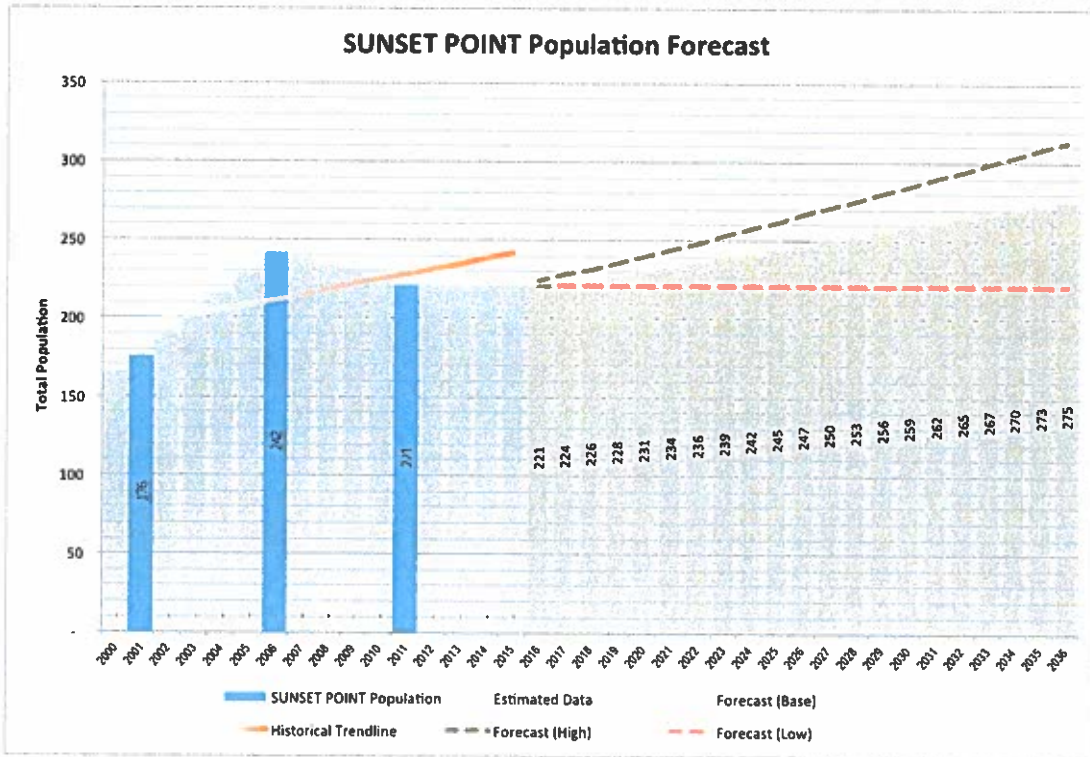
INDICATOR		2009	2010	2011	2012	2013	2014	2014	NOTES
Residential Tax Rate	Score	2.3	2.8	3.3	3.3	3.3	3.3	3.3	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	6.8	6.8	6.8	6.8	6.7	6.6	6.5	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Non-Residential Tax Rate	Score	1.1	1.1	1.1	1.1	1.1	1.1	1.1	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	7.4	7.4	7.3	7.3	7.2	7.2	7.3	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Debt per Capita	Score	9.4	9.4	1.1	4.6	9.4	5.6	9.4	Lower debt per capita results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.7	8.8	8.8	8.9	8.9	
	Rating	Good	Good	Poor	Poor	Good	Poor	Good	
% Debt Limit Used	Score	9.4	9.4	1.1	4.1	9.4	5.6	5.6	Lower % debt limit used results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.8	8.8	8.9	8.9	8.9	
	Rating	Good	Good	Poor	Poor	Good	Poor	Poor	
Share Non-Res Assessment	Score	5.8	5.8	5.8	3.0	5.8	5.8	5.8	Higher non-res assessment results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.2	5.1	4.9	4.9	4.8	4.7	4.7	
	Rating	Fair	Fair	Fair	Poor	Fair	Fair	Fair	
Population/Full time Staff	Score	6.3	6.3	6.3	6.3	6.3	6.3	6.3	Higher staff/capita results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	4.4	4.3	4.3	4.3	4.3	4.2	4.2	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Population Growth	Score	5.6	6.1	4.6	5.3	5.3	5.3	5.3	Higher population growth rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.1	5.2	4.9	5.0	5.0	5.1	5.1	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	
Overall	Score	5.7	5.8	3.3	4.0	5.8	4.7	5.3	Overall score is an average of individual scores. Average = average score for all Summer Villages in Alberta.
	Average	6.6	6.6	6.5	6.6	6.5	6.5	6.5	
	Rating	Fair	Fair	Poor	Poor	Fair	Poor	Poor	

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SUMMER VILLAGE OF SUNSET POINT

Historically, between 2001 and 2011, Summer Village of Sunset Point population has increased from 176 to 221 people. This represents a historical ten year average annual growth rate of 2.3%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to remain stable from 221 in 2015 to 221 by 2036. This represents an annual average growth rate of 0.0%. In the Medium Scenario, population is expected to grow from 221 in 2015 to 275 by 2036. This represents an annual average growth rate of 1.0%. In the High Scenario, population is expected to grow from 221 in 2015 to 312 by 2036. This represents an annual average growth rate of 1.7%.



Note that the 2015 population of 221 is an estimate projected from the historical data.

BASELINE FINANCIAL INDICATORS

The Summer Village of Sunset Point is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below.

The results of the Reference Financial Forecast are provided under separate cover.

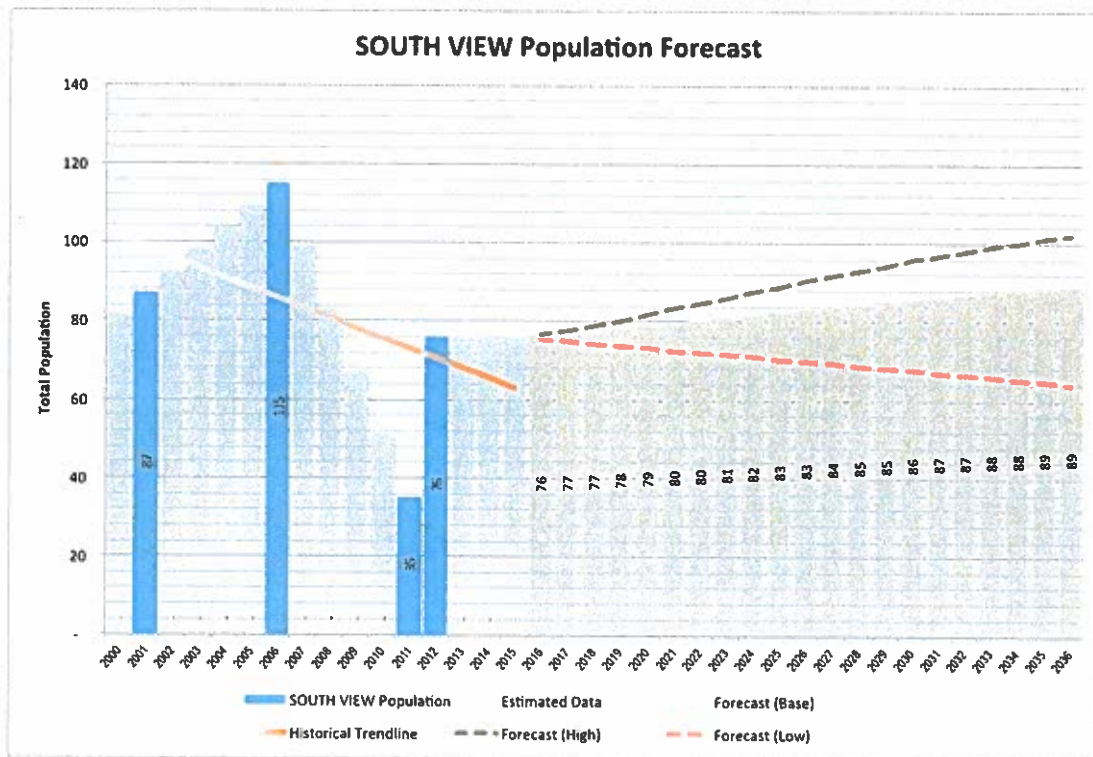
Summer Village of Sunset Point- Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	2015	NOTES
Residential Tax Rate	Score	5.4	5.4	5.4	5.4	6.5	6.5	6.1	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	6.8	6.8	6.8	6.8	6.7	6.6	6.5	
	Rating	Poor	Poor	Poor	Fair	Fair	Fair	Fair	
Non-Residential Tax Rate	Score	7.5	6.9	7.5	6.4	7.0	7.0	7.0	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	7.4	7.4	7.3	7.3	7.2	7.2	7.3	
	Rating	Fair	Poor	Fair	Poor	Fair	Fair	Fair	
Debt per Capita	Score	5.1	5.1	5.1	5.6	5.6	5.6	5.6	Lower debt per capita results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.7	8.8	8.8	8.9	8.9	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
% Debt Limit Used	Score	4.6	4.6	5.6	5.6	5.6	5.6	5.6	Lower % debt limit used results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.8	8.8	8.9	8.9	8.9	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Share Non-Res Assessment	Score	5.8	3.0	3.0	3.0	3.0	3.0	3.0	Higher non-res assessment results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.2	5.1	4.9	4.9	4.8	4.7	4.7	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	
Population/Full time Staff	Score	7.3	7.3	7.3	7.3	7.3	7.3	7.3	Higher staff/capita result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	4.4	4.3	4.3	4.3	4.3	4.2	4.2	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Population Growth	Score	5.6	6.1	4.6	5.3	5.3	5.3	5.3	Higher population growth rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.1	5.2	4.9	5.0	5.0	5.1	5.1	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	
Overall	Score	5.9	5.5	5.5	5.5	5.8	5.8	5.7	Overall score is an average of individual scores. Average = average score for all Summer Villages in Alberta.
	Average	6.6	6.6	6.5	6.6	6.5	6.5	6.5	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	

SUMMER VILLAGE OF SOUTH VIEW

Historically, between 2001 and 2011, Summer Village of South View population has declined from 87 to 35 people. This represents a historical ten year average annual growth rate of -8.7%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to decline from 76 in 2015 to 64 by 2036. This represents an annual average growth rate of -0.8%. In the Medium Scenario, population is expected to grow from 76 in 2015 to 89 by 2036. This represents an annual average growth rate of 0.8%. In the High Scenario, population is expected to grow from 76 in 2015 to 102 by 2036. This represents an annual average growth rate of 1.4%.



Note that the 2015 population of 76 is an estimate projected from the historical data.

BASELINE FINANCIAL INDICATORS

The Summer Village of South View is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below.

The results of the Reference Financial Forecast are provided under separate cover.

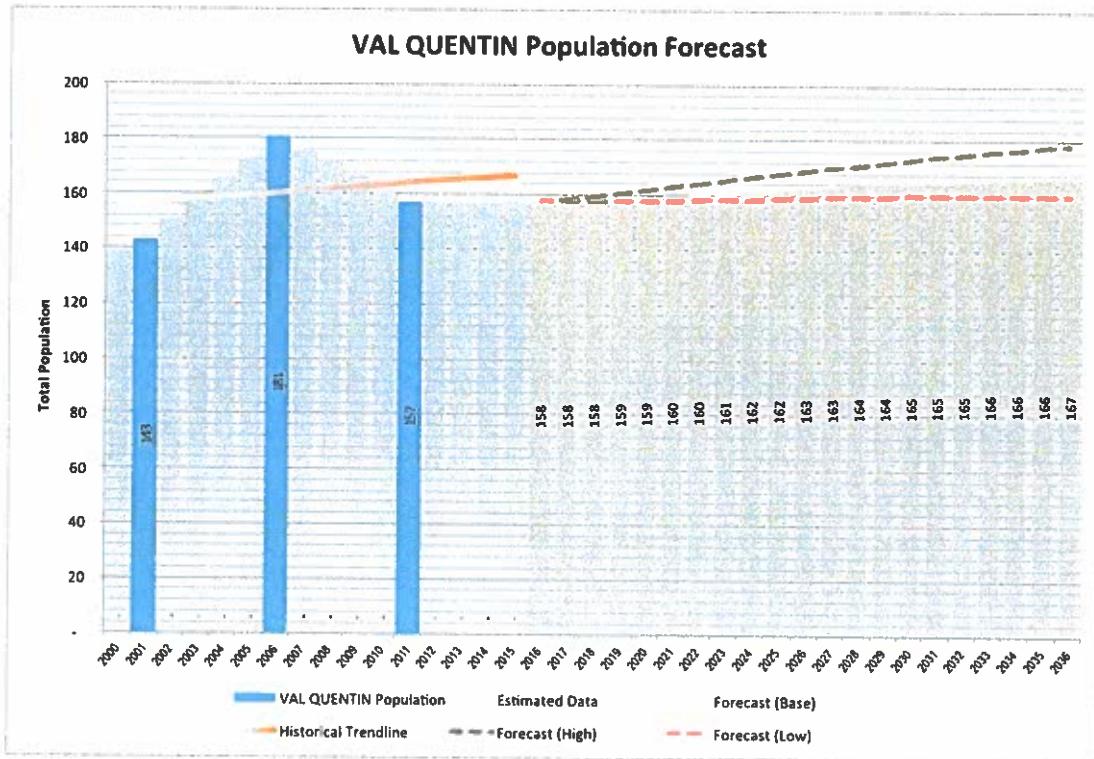
Summer Village of South View- Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	2015	NOTES
Residential Tax Rate	Score	4.9	5.4	6.5	5.4	4.4	3.3	3.3	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	6.8	6.8	6.8	6.8	6.7	6.6	6.5	
	Rating	Poor	Poor	Fair	Fair	Poor	Poor	Poor	
Non-Residential Tax Rate	Score	2.6	2.1	2.1	2.1	2.1	2.1	2.1	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	7.4	7.4	7.3	7.3	7.2	7.2	7.3	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Debt per Capita	Score	9.4	9.4	9.4	9.4	9.4	9.4	9.4	Lower debt per capita results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.7	8.8	8.8	8.9	8.9	
	Rating	Good	Good	Good	Good	Good	Good	Good	
% Debt Limit Used	Score	9.4	9.4	9.4	9.4	9.4	9.4	9.4	Lower % debt limit used results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.8	8.8	8.9	8.9	8.9	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Share Non-Res Assessment	Score	5.8	5.8	5.8	5.8	5.8	5.8	5.8	Higher non-res assessment results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.2	5.1	4.9	4.9	4.8	4.7	4.7	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	
Population/Full time Staff	Score	3.5	3.5	2.4	4.0	4.6	4.6	4.4	Higher staff/capita result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	4.4	4.3	4.3	4.3	4.3	4.2	4.2	
	Rating	Fair	Fair	Poor	Fair	Fair	Fair	Fair	
Population Growth	Score	2.9	2.9	1.8	9.5	5.3	5.3	5.3	Higher population growth rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.1	5.2	4.9	5.0	5.0	5.1	5.1	
	Rating	Poor	Poor	Poor	Good	Fair	Fair	Fair	
Overall	Score	5.5	5.5	5.3	6.5	5.9	5.7	5.7	Overall score is an average of individual scores. Average = average score for all Summer Villages in Alberta.
	Average	6.6	6.6	6.5	6.6	6.5	6.5	6.5	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	

SUMMER VILLAGE OF VAL QUENTIN

Historically, between 2001 and 2011, Summer Village of Val Quentin population has increased from 143 to 157 people. This represents a historical ten year average annual growth rate of 0.9%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to increase from 157 in 2015 to 160 by 2036. This represents an annual average growth rate of 0.1%. In the Medium Scenario, population is expected to grow from 157 in 2015 to 167 by 2036. This represents an annual average growth rate of 0.3%. In the High Scenario, population is expected to grow from 157 in 2015 to 179 by 2036. This represents an annual average growth rate of 0.6%.



Note that the 2015 population of 157 is an estimate projected from the historical data.

BASELINE FINANCIAL INDICATORS

The Summer Village of Val Quentin is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below.

The results of the Reference Financial Forecast are provided under separate cover.

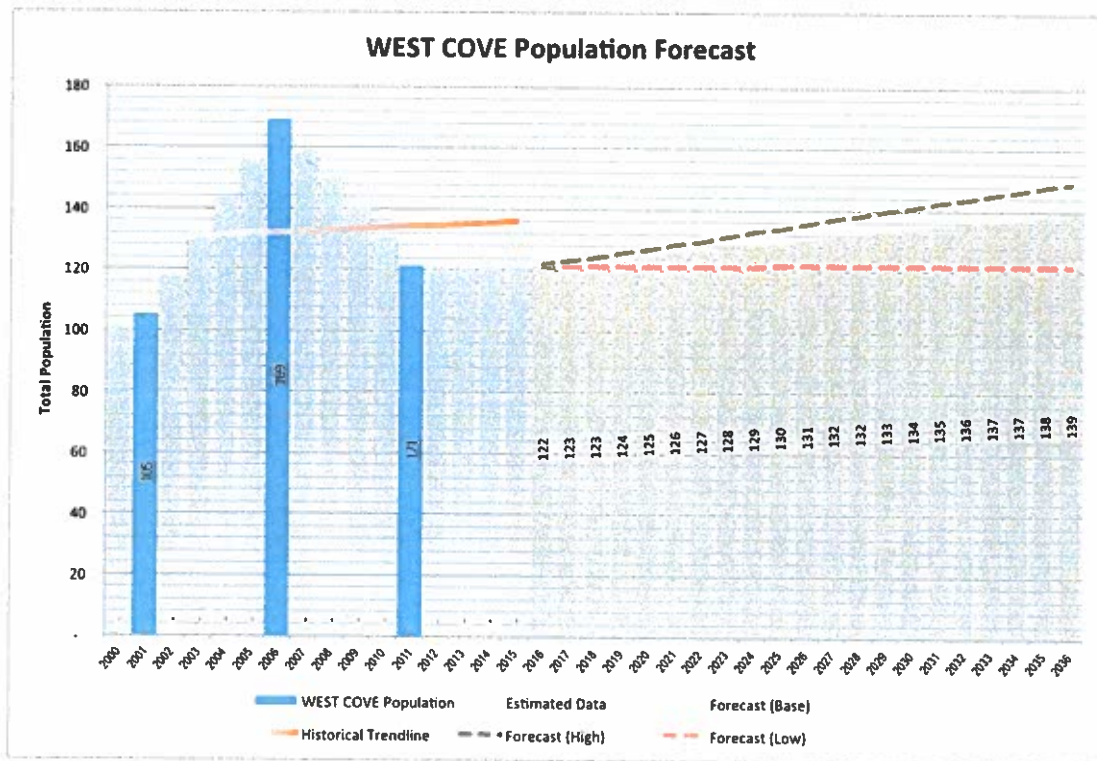
Summer Village of Val Quentin- Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	2015	NOTES
Residential Tax Rate	Score	5.4	4.9	4.9	4.9	4.4	4.9	5.0	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	6.8	6.8	6.8	6.8	6.7	6.6	6.5	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	Poor	
Non-Residential Tax Rate	Score	7.5	6.4	6.4	6.4	5.9	6.4	7.0	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	7.4	7.4	7.3	7.3	7.2	7.2	7.3	
	Rating	Fair	Poor	Poor	Poor	Poor	Fair	Fair	
Debt per Capita	Score	9.4	9.4	9.4	9.4	9.4	9.4	9.4	Lower debt per capita results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.7	8.8	8.8	8.9	8.9	
	Rating	Good	Good	Good	Good	Good	Good	Good	
% Debt Limit Used	Score	9.4	9.4	9.4	9.4	9.4	9.4	9.4	Lower % debt limit used results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.8	8.8	8.9	8.9	8.9	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Share Non-Res Assessment	Score	5.8	3.0	3.0	3.0	3.0	3.0	3.0	Higher non-res assessment results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.2	5.1	4.9	4.9	4.8	4.7	4.7	
	Rating	Fair	Poor	Poor	Poor	Poor	Poor	Poor	
Population/Full time Staff	Score	6.3	6.3	6.3	6.3	6.3	6.3	6.3	Higher staff/capita result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	4.4	4.3	4.3	4.3	4.3	4.2	4.2	
	Rating	Good	Good	Good	Good	Good	Good	Good	
Population Growth	Score	5.6	6.1	4.6	5.3	5.3	5.3	5.3	Higher population growth rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.1	5.2	4.9	5.0	5.0	5.1	5.1	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	
Overall	Score	7.1	6.5	6.3	6.4	6.2	6.4	6.5	Overall score is an average of individual scores. Average = average score for all Summer Villages in Alberta.
	Average	6.6	6.6	6.5	6.6	6.5	6.5	6.5	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	Fair	

SUMMER VILLAGE OF WEST COVE

Historically, between 2001 and 2011, Summer Village of West Cove population has increased from 105 to 121 people. This represents a historical ten year average annual growth rate of 1.4%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to remain relatively stable from 121 in 2015 to 122 by 2036. This represents an annual average growth rate of 0.0%. In the Medium Scenario, population is expected to grow from 121 in 2015 to 139 by 2036. This represents an annual average growth rate of 0.6%. In the High Scenario, population is expected to grow from 121 in 2015 to 149 by 2036. This represents an annual average growth rate of 1.0%.



Note that the 2015 population of 121 is an estimate projected from the historical data.

BASELINE FINANCIAL INDICATORS

The Summer Village of West Cove is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below.

The results of the Reference Financial Forecast are provided under separate cover.

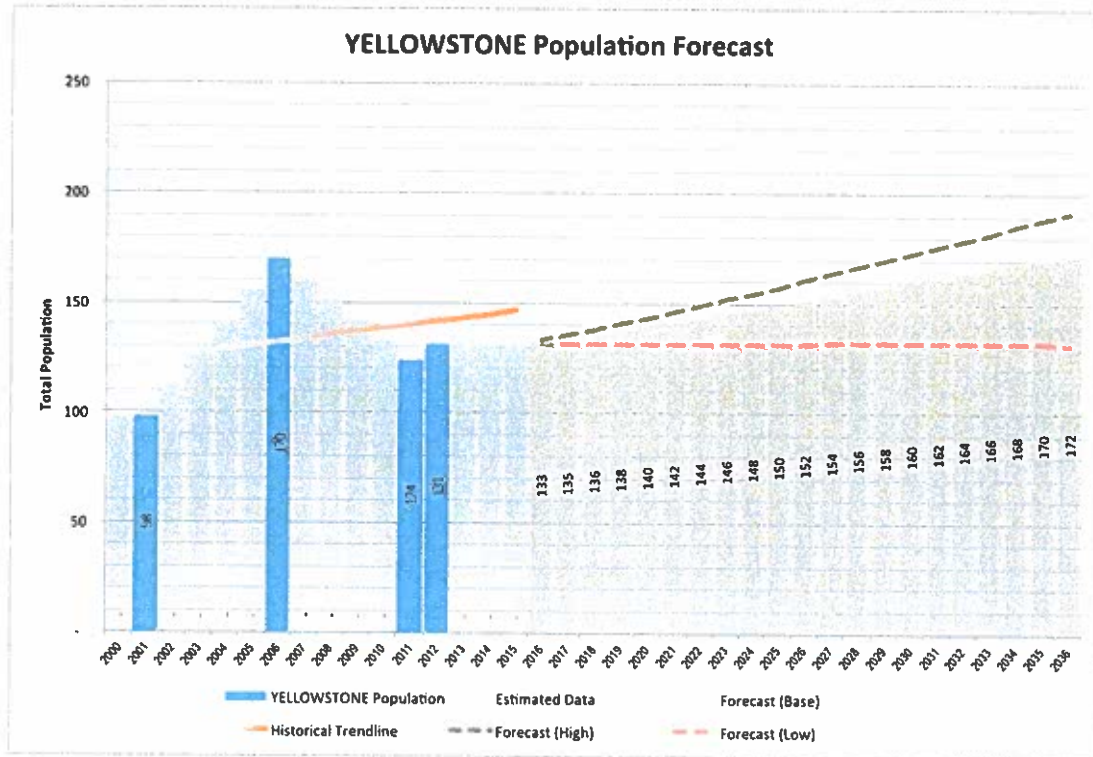
Summer Village of West Cove- Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	NOTES
Residential Tax Rate	Score	6.5	6.0	5.4	4.9	5.4	5.4	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	6.8	6.8	6.8	6.8	6.7	6.6	
	Rating	Fair	Fair	Poor	Poor	Fair	Fair	
Non-Residential Tax Rate	Score	8.1	7.5	6.9	6.4	7.0	6.4	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	7.4	7.4	7.3	7.3	7.2	7.2	
	Rating	Fair	Fair	Fair	Poor	Fair	Fair	
Debt per Capita	Score	9.4	9.4	9.4	9.4	9.4	9.4	Lower debt per capita results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.7	8.8	8.8	8.9	
	Rating	Good	Good	Good	Good	Good	Good	
% Debt Limit Used	Score	9.4	9.4	9.4	9.4	9.4	9.4	Lower % debt limit used results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.8	8.8	8.9	8.9	
	Rating	Good	Good	Good	Good	Good	Good	
Share Non-Res Assessment	Score	5.8	5.8	3.0	3.0	3.0	3.0	Higher non-res assessment results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.2	5.1	4.9	4.9	4.8	4.7	
	Rating	Fair	Fair	Poor	Poor	Poor	Poor	
Population/Full time Staff	Score	3.5	4.6	4.6	5.8	5.8	5.8	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	4.4	4.3	4.3	4.3	4.3	4.2	
	Rating	Fair	Fair	Fair	Good	Good	Good	
Population Growth	Score	4.5	5.0	4.0	5.3	5.3	5.3	Higher population growth rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.1	5.2	4.9	5.0	5.0	5.1	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	
Overall	Score	6.7	6.8	6.1	6.3	6.5	6.4	Overall score is an average of individual scores. Average = average score for all Summer Villages in Alberta.
	Average	6.6	6.6	6.5	6.6	6.5	6.5	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	

SUMMER VILLAGE OF YELLOWSTONE

Historically, between 2001 and 2011, Summer Village of Yellowstone population has increased from 98 to 124 people. This represents a historical ten year average annual growth rate of 2.4%.

Over the period, 2015 to 2036, three growth scenarios are presented. In the Low Scenario, population is expected to remain relatively stable from 131 in 2015 to 132 by 2036. This represents an annual average growth rate of 0.0%. In the Medium Scenario, population is expected to grow from 131 in 2015 to 172 by 2036. This represents an annual average growth rate of 1.3%. In the High Scenario, population is expected to grow from 131 in 2015 to 191 by 2036. This represents an annual average growth rate of 1.8%.



Note that the 2015 population of 131 is an estimate projected from the historical data.



BASELINE FINANCIAL INDICATORS

The Summer Village of Yellowstone is determined to be in 'Fair' condition taking into account the seven indicators of municipal sustainability defined below.

The results of the Reference Financial Forecast are provided under separate cover.

Summer Village of Yellowstone- Baseline Financial Indicators

INDICATOR		2009	2010	2011	2012	2013	2014	NOTES
Residential Tax Rate	Score	4.9	4.4	5.4	4.9	4.9	4.4	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	6.8	6.8	6.8	6.8	6.7	6.6	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	
Non-Residential Tax Rate	Score	4.6	4.6	2.6	2.6	2.6	2.6	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	7.4	7.4	7.3	7.3	7.2	7.2	
	Rating	Poor	Poor	Poor	Poor	Poor	Poor	
Debt per Capita	Score	9.4	9.4	9.4	9.4	9.4	9.4	Lower debt per capita results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.7	8.8	8.8	8.9	
	Rating	Good	Good	Good	Good	Good	Good	
% Debt Limit Used	Score	9.4	9.4	9.4	9.4	9.4	9.4	Lower % debt limit used results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	8.7	8.7	8.8	8.8	8.9	8.9	
	Rating	Good	Good	Good	Good	Good	Good	
Share Non-Res Assessment	Score	5.8	5.8	3.0	3.0	3.0	3.0	Higher non-res assessment results in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.2	5.1	4.9	4.9	4.8	4.7	
	Rating	Fair	Fair	Poor	Poor	Poor	Poor	
Population/Full time Staff	Score	5.8	5.8	5.8	5.8	3.5	3.5	Lower tax rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	4.4	4.3	4.3	4.3	4.3	4.2	
	Rating	Good	Good	Good	Good	Fair	Fair	
Population Growth	Score	4.5	5.0	4.0	5.3	5.3	5.3	Higher population growth rates result in a better (higher) score. Average = average score for all Summer Villages in Alberta.
	Average	5.1	5.2	4.9	5.0	5.0	5.1	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	
Overall	Score	6.3	6.3	5.7	5.8	5.4	5.4	Overall score is an average of individual scores. Average = average score for all Summer Villages in Alberta.
	Average	6.6	6.6	6.5	6.6	6.5	6.5	
	Rating	Fair	Fair	Fair	Fair	Fair	Fair	



Cost/Revenue Sharing Options

Various cost and revenue sharing options were considered and discussed with the members of the Project Steering Committee. The options included in the analysis are based on these discussions.

The ordering of the options has been chosen to facilitate the presentation of the analysis and results and is **not intended to reflect any priority or preference associated with any option**. Generally the options flow from being more comprehensive (e.g. amalgamation) to cost sharing on all services to the sharing of costs on individual services. As well, the ordering of the options reflects a progression from significant restructuring and centralization of decision making to a continuation of existing municipal structures and decision making.

Generally, the cost/revenue options considered in this analysis include four major types and some options within each major type as outlined below.

- ▶ **Option 1 - Amalgamation:** Amalgamation where municipal boundaries would be adjusted to create a single municipality from the municipalities being amalgamated.
 - ▶ **Option 1A:** Amalgamation of all municipalities in the study area.
 - ▶ **Option 1B:** Amalgamation of Lac Ste. Anne County and all Villages and Summer Villages in the County.
 - ▶ **Option 1C:** Amalgamation of the Village of Alberta Beach with the Summer Villages of Sunset Point and Val Quentin.
 - ▶ **Option 1D:** Amalgamation of the Village of Alberta Beach with all the Summer Villages in the County.
- ▶ **Option 2 - Comprehensive Cost Sharing:** Comprehensive cost sharing where all municipal operations and services would be delivered from a central municipality without affecting municipal boundaries or jurisdictional control.
 - ▶ **Option 2A:** Comprehensive Cost Sharing of all municipalities in the study area.
 - ▶ **Option 2B:** Comprehensive Cost Sharing of Lac Ste. Anne County and all Villages and Summer Villages in the County.
 - ▶ **Option 2C:** Comprehensive Cost Sharing Alberta Beach with the Summer Villages of Sunset Point and Val Quentin.
 - ▶ **Option 2D:** Comprehensive Cost Sharing of Alberta Beach with all the Summer Villages in the County.
- ▶ **Option 3 - Cost Sharing on Selected Municipal Services:** including:
 - ▶ **Option 3A:** Administration
 - ▶ **Option 3B:** Bylaw Protection
 - ▶ **Option 3C:** Roads & Streets
 - ▶ **Option 3D:** Fire
 - ▶ **Option 4E:** FCSS
- ▶ **Option 4 - Revenue Sharing:** Where the County of Lac Ste. Anne would share tax revenues with selected urban municipalities in the County and alternatively two way revenue sharing between the County and Towns.
 - ▶ **Option 4A:** Sharing of \$1 million annually
 - ▶ **Option 4B:** Two way revenue sharing (County and Towns)

OPTION I - AMALGAMATION

Amalgamation is a significant step that would involve erasing existing municipal boundaries and consolidating jurisdictional control and responsibility for delivery of municipal services in a newly created municipality. This has potentially significant implications for service delivery which can, in many instances, result in some economies of scale and cost savings. There are other non-financial implications that must also be evaluated and considered. These include the following:

- ▶ **Governance:** The size, composition and electoral responsibilities of members of Council would need to be determined. How the Council of the new entity would be configured would have potential implications for representation, and responsiveness of elected officials to citizen issues.
- ▶ **Representation / Responsiveness :** The size, composition and electoral responsibilities of members of Council would need to be determined, and responsiveness of elected officials to citizen issues.
- ▶ **Implementation:** The transformation from two or more municipalities to a single entity may require some adjustments to service delivery, municipal costs and tax rates. Where the adjustment is positive, it can likely be implemented immediately. Where the adjustment isn't positive (e.g. a tax increase), there may need to be a phase in period or other measures taken to reduce or eliminate any negative implications of the amalgamation.

Issues associated with governance, citizen representation and other factors that would affect the structure and organization of the new municipality and its operations are worth noting, but beyond the scope of this study. The analysis completed as part of this project evaluates the potential financial implications of amalgamation for various scenarios. If any of these, or perhaps other, amalgamation options are of interest, it would be recommended to conduct comprehensive restructuring study that would include consideration of all relevant factors associated with amalgamation.

ANALYTICAL FRAMEWORK

To complete this analysis, the Reference Forecast has been used as the starting point for each analysis. From this potential cost savings have been estimated and applied to municipal tax requisition for each affected municipality in each year of the forecast.

- ▶ **Service Delivery:** It has been assumed that services would be centralized in the largest municipality included in the scenario. As a result, cost savings will result from economies of scale and reduction in overhead costs associated with service delivery in each function area.
- ▶ **Cost Savings:** For the municipalities included in the amalgamation scenario, an estimate has been made of the proportion of fixed costs (e.g. overheads) that could be saved as a result of delivering the service from a new centralized municipality. These cost savings have been estimated for each of the municipalities except for the centralized municipality. It is expected that a core service delivery structure would remain in place and that other services would be added to this core service. This would result in savings of a portion of administrative costs associated with delivery for the non-core municipalities included in the scenario.
- ▶ **Assessment and Taxation:** The assessment base of each municipality included in the analysis has been assumed to be combined to form a new amalgamated municipality. The municipal tax rates have been calculated using the residential/non-residential tax split of the largest core municipality.³
- ▶ **Tax Rate Splits:** The tax rate splits between residential and non-residential tax rates have been assumed to remain at their Base Year levels. For example, if the non-residential tax rate in the

³The residential/non-residential tax rate split is a policy decision that would be made by the newly formed council.

Base Year is 10% higher than the residential rate, this differential is maintained in evaluating the implications of the option analyzed.

- ▶ **Minimum Tax Rates:** In some municipalities a minimum tax rate has been established for properties as set out in Section 357(2) of the Municipal Government Act. Where this is the case, it has been assumed that the minimum tax rate would be adjusted by the same proportion as the estimated impact on other municipal tax rates. In this way all properties in the municipality would be affected similarly by implementing the option. This is provided in each option where Residential and Non-Residential tax rates are provided as MR VAR (variable). An alternate approach to viewing the tax rate impacts has been provided where the Minimum Tax Rate is held constant such that the total tax impact of an option is borne by the general municipal tax rate. This is denoted as MR CON (constant) for the Residential and Non-Residential tax rate impact results. The interpretation of these different approaches is summarized in Appendix E where the tax rate impacts reported can be interpreted assuming that the minimum tax were held constant and not change with the change in the tax requisition.
- ▶ **Operating Revenues:** The operating revenues associated with charges and fees charged by each municipality have been assumed to remain for each municipality as projected in the Reference Forecast.⁴
- ▶ **Capital Expenditures:** The capital expenditures and associated financing of these projects by each municipality have been assumed to remain for each municipality as projected in the Reference Forecast.
- ▶ **Debt:** The accumulated debt for the amalgamated municipality is assumed to not change from that projected for each participating municipality in the Reference Forecast.

It is worth noting that holding operating revenues, capital expenditures and capital project financing as projected for each participating municipality in the Reference Forecast is likely resulting in the analysis not capturing the full financial benefits of amalgamation.

ALLOCATION OF COST SAVINGS

The estimated cost savings are calculated for each municipality and then set against the projected total expenditures for the newly formed amalgamated municipality. These cost savings are accounted for in the municipal requisition to determine the projected municipal tax rates.

⁴ Setting fees and charges in a newly formed municipality through amalgamation may result in changes to policies regarding services provided. This rationalization of fees and charges may have a net benefit to the municipal financial results which has not been incorporated in the analysis.

OPTION 1A - AMALGAMATION OF ALL MUNICIPALITIES

This option considers the amalgamation of all the urban municipalities (e.g. Towns, Village and Summer Villages) in Lac Ste. Anne County.

This analysis assumes that all services that are current provided in each municipality would continue to be provided under the newly formed amalgamated municipality, at the same service level as assumed in the Reference Forecast (Status Quo).

Savings would be achieved by the spreading of overhead costs of service delivery across all the municipalities included in the option. These savings have been estimated for each of the municipalities that would be added to the core or largest municipality, which is Lac Ste. Anne County in this option.

The evaluation of the financial impacts of this option are presented for four indicators as discussed below. Note that the amalgamated municipality is assumed to establish a residential and non-residential tax rate using the residential/non-residential split of the core municipality. These municipal tax rates have been assumed to be applied to all properties in the amalgamated municipality.

RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1A - Amalgamation of All Municipalities: Residential Mill Rate

RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 1A				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE	Fair	4.57	Fair	4.50	4.50	Fair	4.09	-9.1%	-9.2%	Better
MAYERTHORPE	Poor	10.10	Poor	9.74	9.69	Good	4.09	-58.0%	-58.7%	Better
ONOWAY	Good	5.67	Good	4.85	4.83	Good	4.09	-15.7%	-15.8%	Better
ALBERTA BEACH	Good	5.00	Good	5.09	5.23	Good	4.09	-19.6%	-20.1%	Better
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	4.09	-34.3%	-34.8%	Better
CASTLE ISLAND	Poor	4.20	Poor	4.28	4.28	Poor	4.09	-4.4%	-4.5%	Better
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Poor	4.09	-21.0%	-21.4%	Better
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Poor	4.09	63.6%	64.6%	Worse
SANDY BEACH	Poor	9.00	Poor	9.21	9.21	Poor	4.09	-55.6%	-56.1%	Better
SILVER SANDS	Poor	5.00	Poor	4.64	4.51	Poor	4.09	-11.9%	-12.0%	Better
SUNRISE BEACH	Poor	6.40	Poor	7.76	9.98	Poor	4.09	-47.3%	-48.5%	Better
SUNSET POINT	Fair	3.29	Poor	4.05	4.05	Poor	4.09	1.0%	1.0%	Worse
SOUTH VIEW	Poor	6.09	Poor	6.78	7.55	Poor	4.09	-39.7%	-40.5%	Better
VAL QUENTIN	Fair	3.57	Poor	3.97	4.08	Poor	4.09	3.0%	3.1%	Worse
WEST COVE	Fair	3.90	Poor	4.49	4.76	Poor	4.09	-8.9%	-9.0%	Better
YELLOWSTONE	Poor	5.02	Poor	5.56	5.56	Poor	4.09	-26.4%	-26.7%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

For this option, most municipalities would experience a significant decline in their Residential Mill Rate (13 of 16 municipalities). The decline in Residential Mill Rates ranges from 4.4% lower to a decline of 58.7% in 2036. The general decline in tax rates is a result of achieving economies of scale in the delivery of municipal services as compared to current expenditures.

Three municipalities are projected to experience an increase in Residential Mill Rates for this option. The increase in Residential Mill Rates ranges from 1.0% to 64.6%.

The change in Residential Mill Rates for each year is presented in Appendix A.⁵

⁵ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MR VAR - variable); and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.

NON-RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1A - Amalgamation of All Municipalities: Non-Residential Mill Rate

NON-RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 1A				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE	Poor	19.47	Poor	19.16	19.16	Poor	17.41	-9.1%	-9.2%	Better
MAYERTHORPE	Poor	20.86	Poor	20.13	20.04	Poor	17.41	-13.5%	-13.7%	Better
ONOWAY	Poor	15.97	Fair	13.66	13.61	Poor	17.41	27.5%	27.7%	Worse
ALBERTA BEACH	Good	9.00	Good	9.17	9.43	Fair	17.41	89.9%	92.1%	Worse
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	17.41	179.5%	181.9%	Worse
CASTLE ISLAND	Fair	4.20	Fair	4.28	4.28	Poor	17.41	306.8%	309.8%	Worse
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Poor	17.41	236.1%	240.0%	Worse
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Poor	17.41	596.4%	606.1%	Worse
SANDY BEACH	Poor	13.00	Poor	13.30	13.30	Poor	17.41	30.9%	31.2%	Worse
SILVER SANDS	Poor	17.25	Poor	16.02	15.60	Poor	17.41	8.7%	8.8%	Worse
SUNRISE BEACH	Poor	25.00	Poor	30.35	39.03	Poor	17.41	-42.6%	-43.8%	Better
SUNSET POINT	Fair	3.29	Fair	4.05	4.05	Poor	17.41	329.9%	333.2%	Worse
SOUTHVIEW	Poor	19.67	Poor	21.91	24.43	Poor	17.41	-20.5%	-21.0%	Better
VAL QUENTIN	Fair	3.57	Fair	3.97	4.08	Poor	17.41	338.5%	342.9%	Worse
WEST COVE	Fair	3.90	Poor	4.49	4.76	Poor	17.41	287.8%	291.9%	Worse
YELLOWSTONE	Poor	17.25	Poor	19.09	19.10	Poor	17.41	-8.8%	-8.9%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

For this option, most municipalities would experience a significant increase in their Non-Residential Mill Rate (11 of 16 municipalities). This is typically a result of the municipality having a single mill rate for Residential and Non-Residential purposes.⁶ In other instances, including Onoway, Alberta Beach, Sandy Beach and Silver Sands, the Non-Residential Tax Rate is lower without implementing Option 1A.

Five municipalities are projected to experience a decrease in Non-Residential Mill Rates for this option. This results from a combination of reduced operating expenditures and a favourable Residential / Non-Residential tax split.

The change in Non-Residential Mill Rates for each year is presented in Appendix A.

⁶The split or differential between residential and non-residential mill rates is 1.0 (i.e. tax rates are the same).



OPERATING EXPENDITURES PER CAPITA

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1A - Amalgamation of All Municipalities: Operating Expenditures Per Capita

OPERATING EXPENDITURES PER CAPITA (REAL 2015 \$)	REFERENCE FORECAST					OPTION 1A			
	2015		2036			2036			
	SCORE	\$	SCORE	\$	Δ	SCORE	\$	ΔΔ	NOTES
LAC STE. ANNE COUNTY	Good	1,765	Good	1,568	-11.2%	Good	1,506	-4.0%	Better
MAYERTHORPE	Fair	1,938	Fair	1,847	-4.7%	Fair	1,506	-18.5%	Better
ONOWAY	Fair	1,888	Fair	1,607	-14.9%	Fair	1,506	-6.3%	Better
ALBERTA BEACH	Fair	2,414	Fair	2,212	-8.4%	Fair	1,506	-31.9%	Better
BIRCH COVE	Fair	1,392	Good	1,321	-5.1%	Fair	1,506	14.0%	Worse
CASTLE ISLAND	Poor	3,570	Poor	2,842	-20.4%	Fair	1,506	-47.0%	Better
NAKAMUN PARK	Poor	5,515	Poor	4,750	-13.9%	Fair	1,506	-68.3%	Better
ROSS HAVEN	Fair	1,795	Fair	1,549	-13.7%	Fair	1,506	-2.8%	Better
SANDY BEACH	Fair	1,452	Good	1,351	-7.0%	Fair	1,506	11.5%	Worse
SILVER SANDS	Fair	2,078	Fair	1,806	-13.1%	Fair	1,506	-16.6%	Better
SUNRISE BEACH	Fair	1,467	Good	1,175	-19.9%	Fair	1,506	28.2%	Worse
SUNSET POINT	Fair	1,820	Fair	1,573	-13.6%	Fair	1,506	-4.3%	Better
SOUTHVIEW	Fair	2,045	Fair	1,771	-13.4%	Fair	1,506	-15.0%	Better
VAL QUENTIN	Fair	1,936	Fair	1,827	-5.6%	Fair	1,506	-17.6%	Better
WEST COVE	Fair	2,125	Fair	1,926	-9.4%	Fair	1,506	-21.8%	Better
YELLOWSTONE	Fair	1,841	Fair	1,542	-16.2%	Fair	1,506	-2.3%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Operating Expenditures: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

For this option, most municipalities would experience a significant decrease in their Operating Expenditures Per Capita (13 of 16 municipalities). This results from economies of scale and savings resulting reducing overheads associated with the delivery of municipal services.

Three municipalities are projected to experience an increase in Operating Expenditures Per Capita for this option. This is typically a result of the municipality having low operating expenditures in comparison to the other municipalities in the analysis.

The change in Operating Expenditures Per Capita for each year is presented in Appendix A.

SHARE OF NON-RESIDENTIAL ASSESSMENT

The following table provides an overview of the impact on the Share of Non-Residential Assessment for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1A - Amalgamation of All Municipalities: Share of Non-Residential Assessment

SHARE OF NON-RESIDENTIAL ASSESSMENT (REAL 2015 \$)	REFERENCE FORECAST					OPTION 1A			
	2015		2036		Δ	2036			NOTES
	SCORE	%	SCORE	%		SCORE	%	ΔΔ	
LAC STE. ANNE COUNTY	Poor	22.5%	Poor	20.0%	-11.1%	Poor	16.4%	-18.0%	Worse
MAYERTHORPE	Fair	25.3%	Fair	25.1%	-0.8%	Fair	16.4%	-34.7%	Worse
ONOWAY	Good	28.2%	Good	27.3%	-3.2%	Fair	16.4%	-39.9%	Worse
ALBERTA BEACH	Poor	5.8%	Poor	5.6%	-3.4%	Poor	16.4%	192.9%	Better
BIRCH COVE	Fair	0.4%	Fair	0.4%	0.0%	Good	16.4%	4,000.0%	Better
CASTLE ISLAND	Poor	0.1%	Poor	0.1%	0.0%	Good	16.4%	16,300.0%	Better
NAKAMUN PARK	Fair	0.4%	Fair	0.4%	0.0%	Good	16.4%	4,000.0%	Better
ROSS HAVEN	Good	1.2%	Good	1.2%	0.0%	Good	16.4%	1,266.7%	Better
SANDY BEACH	Good	1.5%	Good	1.5%	0.0%	Good	16.4%	993.3%	Better
SILVER SANDS	Good	2.6%	Good	2.6%	0.0%	Good	16.4%	530.8%	Better
SUNRISE BEACH	Fair	0.5%	Fair	0.4%	-20.0%	Good	16.4%	4,000.0%	Better
SUNSET POINT	Fair	0.3%	Fair	0.2%	-33.3%	Good	16.4%	8,100.0%	Better
SOUTH VIEW	Fair	0.6%	Fair	0.4%	-33.3%	Good	16.4%	4,000.0%	Better
VAL QUENTIN	Fair	0.4%	Fair	0.4%	0.0%	Good	16.4%	4,000.0%	Better
WEST COVE	Fair	0.4%	Fair	0.3%	-25.0%	Good	16.4%	5,366.7%	Better
YELLOWSTONE	Fair	0.4%	Fair	0.3%	-25.0%	Good	16.4%	5,366.7%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Assessment: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

For this option, most municipalities would experience a significant increase in their Share of Non-Residential Assessment (13 of 16 municipalities). This results from these municipalities having a relatively small proportion of non-residential development as compared to the larger municipalities in the analysis.

Three municipalities are projected to experience a decrease in their Share of Non-Residential Assessment for this option. In each instance these larger municipalities have a more diverse and balanced assessment base than the others included in the analysis. Most of the other municipalities (Villages and Summer Villages) have a high share of residential assessment and a small proportion of Non-Residential Assessment.

The change in Share of Non-Residential Assessment for each year is presented in Appendix A.

SUMMARY OF RESULTS

The following table summarizes the results of how this option would impact each municipality across the four measures included in the analysis. Overall, 11 of 16 municipalities are expected to benefit from the implementation of this option. Four municipalities would experience mixed results. Overall, no municipalities are expected to be made worse off as a result of implementing this option.

Option 1A - Amalgamation of All Municipalities: Summary⁷

INDICATOR	RESIDENTIAL MILL RATE (MR CON)		NON-RESIDENTIAL MILL RATE (MR CON)		EXPENDITURES PER CAPITA		SHARE OF NON-RESIDENTIAL ASSESSMENT		SCORE
	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	
LAC STE. ANNE COUNTY	-9.2%	Better	-9.2%	Better	-4.0%	Better	-18.0%	Worse	↗
MAYERTHORPE	-58.7%	Better	-13.7%	Better	-18.5%	Better	-34.7%	Worse	↗
ONOWAY	-15.8%	Better	27.7%	Worse	-6.3%	Better	-39.9%	Worse	↗
ALBERTA BEACH	-20.1%	Better	92.1%	Worse	-31.9%	Better	192.9%	Better	↗
BIRCH COVE	-34.8%	Better	181.9%	Worse	14.0%	Worse	4000.0%	Better	↕
CASTLE ISLAND	-4.5%	Better	309.8%	Worse	-47.0%	Better	16300.0%	Better	↗
NAKAMUN PARK	-21.4%	Better	240.0%	Worse	-68.3%	Better	4000.0%	Better	↗
ROSS HAVEN	64.6%	Worse	606.1%	Worse	-2.8%	Better	1266.7%	Better	↕
SANDY BEACH	-56.1%	Better	31.2%	Worse	11.5%	Worse	993.3%	Better	↕
SILVER SANDS	-12.0%	Better	8.8%	Worse	-16.6%	Better	530.8%	Better	↗
SUNRISE BEACH	-48.5%	Better	-43.8%	Better	28.2%	Worse	4000.0%	Better	↗
SUNSET POINT	1.0%	Worse	333.2%	Worse	-4.3%	Better	8100.0%	Better	↕
SOUTH VIEW	-40.5%	Better	-21.0%	Better	-15.0%	Better	4000.0%	Better	↗
VAL QUENTIN	3.1%	Worse	342.9%	Worse	-17.6%	Better	4000.0%	Better	↕
WEST COVE	-9.0%	Better	291.9%	Worse	-21.8%	Better	5366.7%	Better	↗
YELLOWSTONE	-26.7%	Better	-8.9%	Better	-2.3%	Better	5366.7%	Better	↗
Average Change	-18.0%		148.1%		-12.7%		3626.5%		
Summary:	↗ Better (11 of 16)		↘ Worse (None)				↕ Mixed Result (5 of 16)		

Most municipalities are projected to benefit from the implementation of this option from a financial perspective.

⁷ All Mill Rate changes reflect the impact of the option holding any Minimum Tax Rate levied by the municipality constant (MR CON).

- ▶ The larger municipalities (Lac Ste. Anne County, Mayerthorpe and Onoway) would experience a deterioration of their balanced tax base as a result of amalgamation with other municipalities that are largely residential in nature. However, this dis-benefit is offset by a reduction in tax rates (Residential and Non-Residential) and lower Operating Expenditures Per Capita.
- ▶ Some municipalities are projected to experience an increase in Residential Tax Rates (3 of 16) from the Reference Forecast and more (11 of 16) an increase in Non-Residential Tax Rates. With amalgamation, it would be possible to mitigate this impact in one of the following ways:
 - ▶ Council could on an annual basis exempt affected ratepayers from tax rates higher than previous rates.⁸
 - ▶ The amalgamated municipality could request to be granted Specialized Municipality status that would allow for the establishment of differential tax rates to different areas to reflect the different services provided to each area.⁹ Using this tax rates could be established to mitigate possible increases and adjusted to reflect the cost of delivery services. NOTE: This could also be achieved through cost sharing as evaluated in Option 2A.
- ▶ Three municipalities are expected to experience a net increase in Operating Expenditures Per Capita. However, this result is offset by significant betterment of the balance of assessment in the amalgamated municipality and the resulting lower Residential Tax Rates.

⁸ Section 347(1) Cancellation, reduction, refund or deferral of taxes; Municipal Government Act, Revised Statutes of Alberta 2000 Chapter M-26, July 1, 2016

⁹ Section 83 Specialized municipality; Municipal Government Act, Revised Statutes of Alberta 2000 Chapter M-26, July 1, 2016

OPTION 1B - AMALGAMATION OF LAC STE ANNE COUNTY AND ALL VILLAGES/SUMMER VILLAGES

This option considers the amalgamation of all the urban municipalities in Lac Ste. Anne County except for the Towns of Mayerthorpe and Onoway. This option concentrates the opportunity for the smallest municipalities in the study area (e.g. Village and Summer Villages) to take advantage of economies of scale.

This analysis assumes that all services that are current provided in each municipality would continue to be provided under the newly formed amalgamated municipality, at the same service level as assumed in the Reference Forecast (Status Quo).

Savings would be achieved by the spreading of overhead costs of service delivery across all the municipalities included in the option. These savings have been estimated for each of the municipalities that would be added to the core or largest municipality, which is Lac Ste. Anne County in this option.

The evaluation of the financial impacts of this option are presented for four indicators as discussed below. Note that the amalgamated municipality is assumed to establish a residential and non-residential tax rate using the residential/non-residential split of the core municipality. These municipal tax rates have been assumed to be applied to all properties in the amalgamated municipality.

RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1B - Amalgamation of Lac Ste Anne County and all Villages and Summer Villages: Residential Mill Rate

RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 1B				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE ANNE	Fair	4.57	Fair	4.50	4.50	Fair	4.27	-5.1%	-5.2%	Better
MAYERTHORPE										
ONOWAY										
ALBERTA BEACH	Good	5.00	Good	5.09	5.23	Good	4.27	-16.1%	-16.5%	Better
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	4.27	-31.5%	-31.9%	Better
CASTLE ISLAND	Poor	4.20	Poor	4.28	4.28	Poor	4.27	-0.2%	-0.2%	Better
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Poor	4.27	-17.6%	-17.9%	Better
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Poor	4.27	70.8%	71.9%	Worse
SANDY BEACH	Poor	9.00	Poor	9.21	9.21	Poor	4.27	-53.6%	-54.2%	Better
SILVER SANDS	Poor	5.00	Poor	4.64	4.51	Poor	4.27	-8.0%	-8.1%	Better
SUNRISE BEACH	Poor	6.40	Poor	7.76	9.98	Poor	4.27	-45.0%	-46.2%	Better
SUNSET POINT	Fair	3.29	Poor	4.05	4.05	Poor	4.27	5.4%	5.5%	Worse
SOUTH VIEW	Poor	6.09	Poor	6.78	7.55	Poor	4.27	-37.0%	-37.8%	Better
VAL QUENTIN	Fair	3.57	Poor	3.97	4.08	Poor	4.27	7.6%	7.7%	Worse
WEST COVE	Fair	3.90	Poor	4.49	4.76	Poor	4.27	-4.9%	-5.0%	Better
YELLOWSTONE	Poor	5.02	Poor	5.56	5.56	Poor	4.27	-23.2%	-23.4%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

For this option, most municipalities would experience a significant decline in their Residential Mill Rate (11 of 14 municipalities). The decline in Residential Mill Rates from the Reference Forecast ranges from 0.2% lower to a decline of 54.2% in 2036. The general decline in tax rates is a result of achieving economies of scale in the delivery of municipal services as compared to current expenditures.

Three municipalities are projected to experience an increase in Residential Mill Rates for this option. The increase in Residential Mill Rates ranges from 5.4% to 71.9%.

The change in Residential Mill Rates for each year is presented in Appendix B.¹⁰

NON-RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1B - Amalgamation of Lac Ste Anne County and all Villages and Summer Villages: Non-Residential Mill Rate

NON-RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 1B				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE ANNE	Poor	19.47	Poor	19.16	19.16	Poor	18.16	-5.2%	-5.3%	Better
MAYERTHORPE										
ONOWAY										
ALBERTA BEACH	Good	9.00	Good	9.17	9.43	Fair	18.16	98.0%	100.5%	Worse
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	18.16	191.5%	194.1%	Worse
CASTLE ISLAND	Fair	4.20	Fair	4.28	4.28	Poor	18.16	324.3%	327.5%	Worse
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Poor	18.16	250.6%	254.8%	Worse
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Poor	18.16	626.4%	636.6%	Worse
SANDY BEACH	Poor	13.00	Poor	13.30	13.30	Poor	18.16	36.5%	36.9%	Worse
SILVER SANDS	Poor	17.25	Poor	16.02	15.60	Poor	18.16	13.4%	13.5%	Worse
SUNRISE BEACH	Poor	25.00	Poor	30.35	39.03	Poor	18.16	-40.2%	-41.2%	Better
SUNSET POINT	Fair	3.29	Fair	4.05	4.05	Poor	18.16	348.4%	351.9%	Worse
SOUTH VIEW	Poor	19.67	Poor	21.91	24.43	Poor	18.16	-17.1%	-17.5%	Better
VAL QUENTIN	Fair	3.57	Fair	3.97	4.08	Poor	18.16	357.4%	362.0%	Worse
WEST COVE	Fair	3.90	Poor	4.49	4.76	Poor	18.16	304.5%	308.9%	Worse
YELLOWSTONE	Poor	17.25	Poor	19.09	19.10	Poor	18.16	-4.9%	-4.9%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

For this option, most municipalities would experience a significant increase in their Non-Residential Mill Rate (10 of 14 municipalities). This is typically a result of the municipality having a single mill rate for Residential and Non-Residential purposes.¹¹

¹⁰ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MRVAR - variable); and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.

¹¹ The split or differential between residential and non-residential mill rates is 1.0 (i.e. tax rates are the same).

Four municipalities are projected to experience a decrease in Non-Residential Mill Rates for this option. This results from a combination of reduced operating expenditures and a favourable Residential / Non-Residential tax split.

The change in Non-Residential Mill Rates for each year is presented in Appendix B.

OPERATING EXPENDITURES PER CAPITA

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1B - Amalgamation of Lac Ste Anne County and all Villages and Summer Villages: Operating Expenditures Per Capita

OPERATING EXPENDITURES PER CAPITA (REAL 2015 \$)	REFERENCE FORECAST					OPTION 1B			
	2015		2036		Δ	2036			NOTES
	SCORE	\$	SCORE	\$		SCORE	\$	ΔΔ	
LAC STE ANNE COUNTY	Good	1,765	Good	1,568	-11.2%	Good	1,540	-1.8%	Better
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	Fair	2,414	Fair	2,212	-8.4%	Fair	1,540	-30.4%	Better
BIRCH COVE	Fair	1,392	Good	1,321	-5.1%	Fair	1,540	16.6%	Worse
CASTLE ISLAND	Poor	3,570	Poor	2,842	-20.4%	Fair	1,540	-45.8%	Better
NAKAMUN PARK	Poor	5,515	Poor	4,750	-13.9%	Fair	1,540	-67.6%	Better
ROSS HAVEN	Fair	1,795	Fair	1,549	-13.7%	Fair	1,540	-0.6%	Better
SANDY BEACH	Fair	1,452	Good	1,351	-7.0%	Fair	1,540	14.0%	Worse
SILVER SANDS	Fair	2,078	Fair	1,806	-13.1%	Fair	1,540	-14.7%	Better
SUNRISE BEACH	Fair	1,467	Good	1,175	-19.9%	Fair	1,540	31.1%	Worse
SUNSET POINT	Fair	1,820	Fair	1,573	-13.6%	Fair	1,540	-2.1%	Better
SOUTHVIEW	Fair	2,045	Fair	1,771	-13.4%	Fair	1,540	-13.0%	Better
VAL QUENTIN	Fair	1,936	Fair	1,827	-5.6%	Fair	1,540	-15.7%	Better
WEST COVE	Fair	2,125	Fair	1,926	-9.4%	Fair	1,540	-20.0%	Better
YELLOWSTONE	Fair	1,841	Fair	1,542	-16.2%	Fair	1,540	-0.1%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Operating Expenditures: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

For this option, most municipalities would experience a significant decrease in their Operating Expenditures Per Capita (11 of 14 municipalities). This results from economies of scale and savings resulting reducing overheads associated with the delivery of municipal services.

Three municipalities are projected to experience an increase in Operating Expenditures Per Capita for this option. This is typically a result of the municipality having low operating expenditures in comparison to the other municipalities in the analysis.

The change in Operating Expenditures Per Capita for each year is presented in Appendix B.

SHARE OF NON-RESIDENTIAL ASSESSMENT

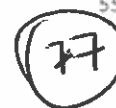
The following table provides an overview of the impact on the Share of Non-Residential Assessment for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1B - Amalgamation of Lac Ste Anne County and all Villages and Summer Villages: Share of Non-Residential Assessment

SHARE OF NON-RESIDENTIAL ASSESSMENT (REAL 2015 \$)	REFERENCE FORECAST					OPTION 1B			
	2015		2036		Δ	2036			NOTES
	SCORE	%	SCORE	%		SCORE	%	ΔΔ	
LAC STE. ANNE COUNTY	Fair	22.5%	Fair	20.0%	-11.1%	Fair	15.5%	-22.5%	Worse
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	Poor	5.8%	Poor	5.6%	-3.4%	Poor	15.5%	176.8%	Better
BIRCH COVE	Fair	0.4%	Fair	0.4%	0.0%	Good	15.5%	3,775.0%	Better
CASTLE ISLAND	Poor	0.1%	Poor	0.1%	0.0%	Good	15.5%	15,400.0%	Better
NAKAMUN PARK	Fair	0.4%	Fair	0.4%	0.0%	Good	15.5%	3,775.0%	Better
ROSS HAVEN	Good	1.2%	Good	1.2%	0.0%	Good	15.5%	1,191.7%	Better
SANDY BEACH	Good	1.5%	Good	1.5%	0.0%	Good	15.5%	933.3%	Better
SILVER SANDS	Good	2.6%	Good	2.6%	0.0%	Good	15.5%	496.2%	Better
SUNRISE BEACH	Fair	0.5%	Fair	0.4%	-20.0%	Good	15.5%	3,775.0%	Better
SUNSET POINT	Fair	0.3%	Fair	0.2%	-33.3%	Good	15.5%	7,650.0%	Better
SOUTHVIEW	Fair	0.6%	Fair	0.4%	-33.3%	Good	15.5%	3,775.0%	Better
VAL QUENTIN	Fair	0.4%	Fair	0.4%	0.0%	Good	15.5%	3,775.0%	Better
WEST COVE	Fair	0.4%	Fair	0.3%	-25.0%	Good	15.5%	5,066.7%	Better
YELLOWSTONE	Fair	0.4%	Fair	0.3%	-25.0%	Good	15.5%	5,066.7%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Assessment: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

For this option, most municipalities would experience a significant increase in their Share of Non-Residential Assessment (15 of 16 municipalities). This results from these municipalities having a relatively small proportion of non-residential development as compared to the County.

Only Lac Ste. Anne would experience a decline in its Share of Non-Residential Assessment. This is due to the other municipalities (Villages and Summer Villages) having a high share of residential



assessment. The change in Share of Non-Residential Assessment for each year is presented in Appendix B.

SUMMARY OF RESULTS

The following table summarizes the results of how this option would impact each municipality across the four measures included in the analysis. Overall, 9 of 14 municipalities are expected to benefit from the implementation of this option. Five municipalities would experience mixed results and no municipalities are expected to be made worse off as a result of implementing this option.

Option 1B - Amalgamation of Lac Ste Anne County and all Villages and Summer Villages: Summary¹²

INDICATOR	RESIDENTIAL MILL RATE (MR CON)		NON-RESIDENTIAL MILL RATE (MR CON)		EXPENDITURES PER CAPITA		SHARE OF NON-RESIDENTIAL ASSESSMENT		SCORE
	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	
LAC STE. ANNE COUNTY	-5.2%	Better	-5.3%	Better	-1.8%	Better	-22.5%	Worse	↗
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	-16.5%	Better	100.5%	Worse	-30.4%	Better	176.8%	Better	↗
BIRCH COVE	-31.9%	Better	194.1%	Worse	16.6%	Worse	3,775.0%	Better	↕
CASTLE ISLAND	-0.2%	Better	327.5%	Worse	-45.8%	Better	15,400.0%	Better	↗
NAKAMUN PARK	-17.9%	Better	254.8%	Worse	-67.6%	Better	3,775.0%	Better	↗
ROSS HAVEN	71.9%	Worse	636.6%	Worse	-0.6%	Better	1,191.7%	Better	↕
SANDY BEACH	-54.2%	Better	36.9%	Worse	14.0%	Worse	933.3%	Better	↕
SILVER SANDS	-8.1%	Better	13.5%	Worse	-14.7%	Better	496.2%	Better	↗
SUNRISE BEACH	-46.2%	Better	-41.2%	Better	31.1%	Worse	3,775.0%	Better	↗
SUNSET POINT	5.5%	Worse	351.9%	Worse	-2.1%	Better	7,650.0%	Better	↕
SOUTH VIEW	-37.8%	Better	-17.5%	Better	-13.0%	Better	3,775.0%	Better	↗
VAL QUENTIN	7.7%	Worse	362.0%	Worse	-15.7%	Better	3,775.0%	Better	↕
WEST COVE	-5.0%	Better	308.9%	Worse	-20.0%	Better	5,066.7%	Better	↗
YELLOWSTONE	-23.4%	Better	-4.9%	Better	-0.1%	Better	5,066.7%	Better	↗
Average Change	-11.5%		179.8%		-10.7%		3,916.7%		
Summary:	↗ Better (9 of 14)				↘ Worse (None)		↕ Mixed Result (5 of 14)		

¹² All Mill Rate changes reflect the impact of the option holding any Minimum Tax Rate levied by the municipality constant (MR CON).

Most municipalities are projected to benefit from the implementation of this option from a financial perspective.

- ▶ Lac Ste. Anne County would experience a deterioration of their balanced assessment as a result of amalgamation with other municipalities that are largely residential in nature. However, this dis-benefit is offset by a reduction in tax rates (Residential and Non-Residential) and lower Operating Expenditures Per Capita.
- ▶ Some municipalities are projected to experience an increase in Residential Tax Rates (3 of 14) from the Reference Forecast and more (10 of 14) an increase in Non-Residential Tax Rates. With amalgamation, it would be possible to mitigate this impact in one of the following ways:
 - ▶ Council could on an annual basis exempt affected ratepayers from tax rates higher than previous rates.¹³
 - ▶ The amalgamated municipality could request to be granted Specialized Municipality status that would allow for the establishment of differential tax rates to different areas to reflect the different services provided to each area.¹⁴ Using this tax rates could be established to mitigate possible increases and adjusted to reflect the cost of delivery services. NOTE: This could also be achieved through cost sharing as evaluated in Option 2B.
- ▶ Three municipalities are expected to experience a net increase in Operating Expenditures Per Capita. However, this result is offset by significant betterment of the balance of assessment in the amalgamated municipality and the resulting lower Residential Tax Rates.

¹³ Section 347(1) Cancellation, reduction, refund or deferral of taxes; Municipal Government Act, Revised Statutes of Alberta 2000 Chapter M-26, July 1, 2016

¹⁴ Section 83 Specialized municipality; Municipal Government Act, Revised Statutes of Alberta 2000 Chapter M-26, July 1, 2016

OPTION 1C - AMALGAMATION OF ALBERTA BEACH AND SUMMER VILLAGES OF SUNSET POINT AND VAL QUENTIN

This option considers the amalgamation of three municipalities connected by a common municipal boundary: Village of Alberta Beach; Summer Village of Sunset Point and Summer Village of Val Quentin. The proximity of these municipalities to each other creates the potential that services could more efficiently be delivered jointly. Amalgamation one option for how this could be achieved.

This analysis assumes that all services that are current provided in each municipality would continue to be provided under the newly formed amalgamated municipality, at the same service level as assumed in the Reference Forecast (Status Quo).

Savings would be achieved by the spreading of overhead costs of service delivery across all the municipalities included in the option. These savings have been estimated for each of the municipalities that would be added to the core or largest municipality, which is Alberta Beach in this option.

The evaluation of the financial impacts of this option are presented for four indicators as discussed below. Note that the amalgamated municipality is assumed to establish a residential and non-residential tax rate using the residential/non-residential split of the core municipality. These municipal tax rates have been assumed to be applied to all properties in the amalgamated municipality.

RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1C - Amalgamation of Alberta Beach and Summer Villages of Sunset Point and Val Quentin: Residential Mill Rate

RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 1C				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE										
MAYERTHORPE										
ONOWAY										
ALBERTA BEACH	Good	5.00	Good	5.09	5.23	Good	3.85	-24.4%	-25.0%	Better
BIRCH COVE										
CASTLE ISLAND										
NAKAMUN PARK										
ROSS HAVEN										
SANDY BEACH										
SILVER SANDS										
SUNRISE BEACH										
SUNSET POINT	Fair	3.29	Poor	4.05	4.05	Fair	3.85	-4.9%	-5.0%	Better
SOUTHVIEW										
VAL QUENTIN	Fair	3.57	Poor	3.97	4.08	Fair	3.85	-3.0%	-3.1%	Better
WEST COVE										
YELLOWSTONE										
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

For this option, all municipalities would experience a decline in their Residential Mill Rate. The decline in Residential Mill Rates from the Reference Forecast ranges from 3.0% lower to a decline of 25.0% in 2036. The general decline in tax rates is a result of achieving economies of scale in the delivery of municipal services as compared to current expenditures.

The change in Residential Mill Rates for each year is presented in Appendix C.¹⁵ Note that while Sunset Point will experience a Residential Mill Rate benefit over the entire forecast period, Val

¹⁵ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MR VAR - variable); and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.

Quentin residential rate payers would experience a lower tax rate in the last few years of the forecast.

NON-RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1C - Amalgamation of Alberta Beach and Summer Villages of Sunset Point and Val Quentin: Non-Residential Mill Rate

NON-RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 1C				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE										
MAYERTHORPE										
ONOWAY										
ALBERTA BEACH	Good	9.00	Good	9.17	9.43	Good	6.93	-24.4%	-25.0%	Better
BIRCH COVE										
CASTLE ISLAND										
NAKAMUN PARK										
ROSS HAVEN										
SANDY BEACH										
SILVER SANDS										
SUNRISE BEACH										
SUNSET POINT	Fair	3.29	Fair	4.05	4.05	Poor	6.93	71.1%	71.8%	Worse
SOUTH VIEW										
VAL QUENTIN	Fair	3.57	Fair	3.97	4.08	Poor	6.93	74.6%	75.5%	Worse
WEST COVE										
YELLOWSTONE										
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

For this option, Alberta Beach would experience a decline in its Non-Residential tax rate of 24.4% to 25.0% depending on whether the Minimum Tax Rate were to move with the general tax rate.

Both Sunset Point and Val Quentin would experience an increase in their Non-Residential Tax rate as these Summer Villages have a single tax rate for both residential and non-residential properties.

The change in Non-Residential Mill Rates for each year is presented in Appendix C.



OPERATING EXPENDITURES PER CAPITA

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1C - Amalgamation of Alberta Beach and Summer Villages of Sunset Point and Val Quentin: Operating Expenditures Per Capita

OPERATING EXPENDITURES PER CAPITA (REAL 2015 \$)	REFERENCE FORECAST					OPTION 1C			
	2015		2036		Δ	2036			NOTES
	SCORE	\$	SCORE	\$		SCORE	\$	ΔΔ	
LAC STE. ANNE COUNTY									
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	Fair	2,414	Fair	2,212	-8.4%	Fair	1,854	-16.2%	Better
BIRCH COVE									
CASTLE ISLAND									
NAKAMUN PARK									
ROSS HAVEN									
SANDY BEACH									
SILVER SANDS									
SUNRISE BEACH									
SUNSET POINT	Fair	1,820	Fair	1,573	-13.6%	Fair	1,854	17.9%	Worse
SOUTH VIEW									
VAL QUENTIN	Fair	1,936	Fair	1,827	-5.6%	Fair	1,854	1.5%	Worse
WEST COVE									
YELLOWSTONE									
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Operating Expenditures: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

For this option, Alberta Beach would experience a reduction in Operating Expenditures Per Capita in the amalgamated municipality. Both Sunset Point and Val Quentin would experience an increase in Operating Expenditures Per Capita from their Reference forecast in 2036.

The change in Operating Expenditures Per Capita for each year is presented in Appendix C.

SHARE OF NON-RESIDENTIAL ASSESSMENT

The following table provides an overview of the impact on the Share of Non-Residential Assessment for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1C - Amalgamation of Alberta Beach and Summer Villages of Sunset Point and Val Quentin: Share of Non-Residential Assessment

SHARE OF NON-RESIDENTIAL ASSESSMENT (REAL 2015 \$)	REFERENCE FORECAST					OPTION 1C			
	2015		2036		Δ	2036			NOTES
	SCORE	%	SCORE	%		SCORE	%	ΔΔ	
LAC STE. ANNE COUNTY									
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	Poor	5.8%	Poor	5.6%	-3.4%	Poor	3.5%	-37.5%	Worse
BIRCH COVE									
CASTLE ISLAND									
NAKAMUN PARK									
ROSS HAVEN									
SANDY BEACH									
SILVER SANDS									
SUNRISE BEACH									
SUNSET POINT	Fair	0.3%	Fair	0.2%	-33.3%	Good	3.5%	1,650.0%	Better
SOUTH VIEW									
VAL QUENTIN	Fair	0.4%	Fair	0.4%	0.0%	Good	3.5%	775.0%	Better
WEST COVE									
YELLOWSTONE									
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Assessment: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

For this option, Alberta Beach would experience a reduced Share of Non-Residential Assessment through amalgamation with the adjacent Summer Villages.

Both Sunset Point and Val Quentin would see a significant increase in their balanced growth as a result of amalgamation with Alberta Beach

The change in Share of Non-Residential Assessment for each year is presented in Appendix C.

SUMMARY OF RESULTS

The following table summarizes the results of how this option would impact each municipality across the four measures included in the analysis. Overall, all 3 municipalities are expected to benefit from the implementation of this option. No municipalities are expected to be made worse off as a result of implementing this option.

Option 1C - Amalgamation of Alberta Beach and Summer Villages of Sunset Point and Val Quentin: Summary¹⁶

INDICATOR	RESIDENTIAL MILL RATE (MR CON)		NON-RESIDENTIAL MILL RATE (MR CON)		EXPENDITURES PER CAPITA		SHARE OF NON-RESIDENTIAL ASSESSMENT		SCORE
	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	
LAC STE. ANNE COUNTY									
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	-25.0%	Better	-25.0%	Better	-16.2%	Better	-37.5%	Worse	↗
BIRCH COVE									
CASTLE ISLAND									
NAKAMUN PARK									
ROSS HAVEN									
SANDY BEACH									
SILVER SANDS									
SUNRISE BEACH									
SUNSET POINT	-5.0%	Better	71.8%	Worse	17.9%	Worse	1,650.0%	Better	↗
SOUTH VIEW									
VAL QUENTIN	-3.1%	Better	75.5%	Worse	1.5%	Worse	775.0%	Better	↗
WEST COVE									
YELLOWSTONE									
Average Change	-11.0%		40.8%		1.1%		795.8%		
Summary:	↗ Better (3 of 3)		↘ Worse (None)		⬇ Mixed Result (None)				

Most municipalities are projected to benefit from the implementation of this option from a financial perspective.

¹⁶ All Mill Rate changes reflect the impact of the option holding any Minimum Tax Rate levied by the municipality constant (MR CON).

- ▶ Only Alberta Beach would experience a deterioration of their balanced assessment as a result of amalgamation with other municipalities that are largely residential in nature. However, this dis-benefit is offset by a reduction in tax rates (Residential and Non-Residential) and lower Operating Expenditures Per Capita.
- ▶ All municipalities are projected to experience a decrease in Residential Tax Rates from the Reference Forecast and the Summer Villages would see an increase in Non-Residential Tax Rates. With amalgamation, it would be possible to mitigate the increase in Non-Residential Tax Rates in one of the following ways:
 - ▶ Council could on an annual basis exempt affected ratepayers from tax rates higher than previous rates.¹⁷
 - ▶ The amalgamated municipality could request to be granted Specialized Municipality status that would allow for the establishment of differential tax rates to different areas to reflect the different services provided to each area.¹⁸ Using this tax rates could be established to mitigate possible increases and adjusted to reflect the cost of delivery services. NOTE: This could also be achieved through cost sharing as evaluated in Option 2A.
- ▶ The two Summer Villages are expected to experience a net increase in Operating Expenditures Per Capita. However, this result is offset by significant betterment of the balance of assessment in the amalgamated municipality and the resulting lower Residential Tax Rates.

¹⁷ Section 347(1) Cancellation, reduction, refund or deferral of taxes, Municipal Government Act, Revised Statutes of Alberta 2000 Chapter M-26, July 1, 2016

¹⁸ Section 83 Specialized municipality; Municipal Government Act, Revised Statutes of Alberta 2000 Chapter M-26, July 1, 2016

OPTION 1D - AMALGAMATION OF ALBERTA BEACH AND ALL SUMMER VILLAGES

This option considers the amalgamation of all the Summer Villages with the Village of Alberta Beach.

This analysis assumes that all services that are current provided in each municipality would continue to be provided under the newly formed amalgamated municipality, at the same service level as assumed in the Reference Forecast (Status Quo).

Savings would be achieved by the spreading of overhead costs of service delivery across all the municipalities included in the option. These savings have been estimated for each of the municipalities that would be added to the core or largest municipality, which is Alberta Beach in this option.

The evaluation of the financial impacts of this option are presented for four indicators as discussed below. Note that the amalgamated municipality is assumed to establish a residential and non-residential tax rate using the residential/non-residential split of the core municipality. These municipal tax rates have been assumed to be applied to all properties in the amalgamated municipality.

RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1D - Amalgamation of Alberta Beach and All Summer Villages: Residential Mill Rate

RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION ID				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE										
MAYERTHORPE										
ONOWAY										
ALBERTA BEACH	Good	5.00	Good	5.09	5.23	Good	3.80	-25.3%	-26.0%	Better
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Fair	3.80	-39.0%	-39.5%	Better
CASTLE ISLAND	Poor	4.20	Poor	4.28	4.28	Fair	3.80	-11.2%	-11.3%	Better
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Fair	3.80	-26.6%	-27.1%	Better
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Fair	3.80	52.0%	52.8%	Worse
SANDY BEACH	Poor	9.00	Poor	9.21	9.21	Fair	3.80	-58.7%	-59.3%	Better
SILVER SANDS	Poor	5.00	Poor	4.64	4.51	Fair	3.80	-18.1%	-18.3%	Better
SUNRISE BEACH	Poor	6.40	Poor	7.76	9.98	Fair	3.80	-51.0%	-52.4%	Better
SUNSET POINT	Fair	3.29	Poor	4.05	4.05	Fair	3.80	-6.2%	-6.2%	Better
SOUTH VIEW	Poor	6.09	Poor	6.78	7.55	Fair	3.80	-44.0%	-44.9%	Better
VAL QUENTIN	Fair	3.57	Poor	3.97	4.08	Fair	3.80	-4.3%	-4.3%	Better
WEST COVE	Fair	3.90	Poor	4.49	4.76	Fair	3.80	-15.4%	-15.6%	Better
YELLOWSTONE	Poor	5.02	Poor	5.56	5.56	Fair	3.80	-31.7%	-32.0%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

For this option, most municipalities would experience a significant decline in their Residential Mill Rate (12 of 13 municipalities). The decline in Residential Mill Rates from the Reference Forecast ranges from 4.3% lower to a decline of 59.3% in 2036. The general decline in tax rates is a result of achieving economies of scale in the delivery of municipal services as compared to current expenditures. Only Ross Haven is projected experience an increase in Residential Mill Rates for this option.



The change in Residential Mill Rates for each year is presented in Appendix D.¹⁹

NON-RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1D - Amalgamation of Alberta Beach and All Summer Villages:
Non-Residential Mill Rate

NON-RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION ID				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE										
MAYERTHORPE										
ONOWAY										
ALBERTA BEACH	Good	9.00	Good	9.17	9.43	Good	6.85	-25.3%	-25.9%	Better
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	6.85	10.0%	10.1%	Worse
CASTLE ISLAND	Fair	4.20	Fair	4.28	4.28	Poor	6.85	60.0%	60.6%	Worse
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Poor	6.85	32.2%	32.8%	Worse
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Poor	6.85	174.0%	176.8%	Worse
SANDY BEACH	Poor	13.00	Poor	13.30	13.30	Poor	6.85	-48.5%	-49.0%	Better
SILVER SANDS	Poor	17.25	Poor	16.02	15.60	Poor	6.85	-57.2%	-58.0%	Better
SUNRISE BEACH	Poor	25.00	Poor	30.35	39.03	Poor	6.85	-77.4%	-79.5%	Better
SUNSET POINT	Fair	3.29	Fair	4.05	4.05	Poor	6.85	69.1%	69.8%	Worse
SOUTHVIEW	Poor	19.67	Poor	21.91	24.43	Poor	6.85	-68.7%	-70.2%	Better
VAL QUENTIN	Fair	3.57	Fair	3.97	4.08	Poor	6.85	72.5%	73.5%	Worse
WEST COVE	Fair	3.90	Poor	4.49	4.76	Poor	6.85	52.6%	53.3%	Worse
YELLOWSTONE	Poor	17.25	Poor	19.09	19.10	Poor	6.85	-64.1%	-64.8%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

For this option, most municipalities would experience a significant increase in their Non-Residential Mill Rate (7 of 13 municipalities). This is typically a result of the municipality having a single mill rate for Residential and Non-Residential purposes.

¹⁹ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MR VAR - variable); and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.

Six municipalities are projected to experience a decrease in Non-Residential Mill Rates for this option. This results from a combination of reduced operating expenditures and a favourable Residential / Non-Residential tax split.

The change in Non-Residential Mill Rates for each year is presented in Appendix D.

OPERATING EXPENDITURES PER CAPITA

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1D - Amalgamation of Alberta Beach and All Summer Villages: Operating Expenditures Per Capita

OPERATING EXPENDITURES PER CAPITA (REAL 2015 \$)	REFERENCE FORECAST					OPTION ID 2036			
	2015		2036		Δ	SCORE	\$	ΔΔ	NOTES
	SCORE	\$	SCORE	\$					
LAC STE. ANNE COUNTY									
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	Fair	2,414	Fair	2,212	-8.4%	Fair	1,537	-30.5%	Better
BIRCH COVE	Fair	1,392	Good	1,321	-5.1%	Fair	1,537	16.4%	Worse
CASTLE ISLAND	Poor	3,570	Poor	2,842	-20.4%	Fair	1,537	-45.9%	Better
NAKAMUN PARK	Poor	5,515	Poor	4,750	-13.9%	Fair	1,537	-67.6%	Better
ROSS HAVEN	Fair	1,795	Fair	1,549	-13.7%	Fair	1,537	-0.8%	Better
SANDY BEACH	Fair	1,452	Good	1,351	-7.0%	Fair	1,537	13.8%	Worse
SILVER SANDS	Fair	2,078	Fair	1,806	-13.1%	Fair	1,537	-14.9%	Better
SUNRISE BEACH	Fair	1,467	Good	1,175	-19.9%	Fair	1,537	30.8%	Worse
SUNSET POINT	Fair	1,820	Fair	1,573	-13.6%	Fair	1,537	-2.3%	Better
SOUTH VIEW	Fair	2,045	Fair	1,771	-13.4%	Fair	1,537	-13.2%	Better
VAL QUENTIN	Fair	1,936	Fair	1,827	-5.6%	Fair	1,537	-15.9%	Better
WEST COVE	Fair	2,125	Fair	1,926	-9.4%	Fair	1,537	-20.2%	Better
YELLOWSTONE	Fair	1,841	Fair	1,542	-16.2%	Fair	1,537	-0.3%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Operating Expenditures: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

For this option, most municipalities would experience a decrease in their Operating Expenditures Per Capita (10 of 13 municipalities). This results from economies of scale and savings resulting reducing overheads associated with the delivery of municipal services.

Three municipalities are projected to experience an increase in Operating Expenditures Per Capita for this option. This is typically a result of the municipality having low operating expenditures in

comparison to the other municipalities in the analysis. The change in Operating Expenditures Per Capita for each year is presented in Appendix D.

SHARE OF NON-RESIDENTIAL ASSESSMENT

The following table provides an overview of the impact on the Share of Non-Residential Assessment for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 1D - Amalgamation of Alberta Beach and All Summer Villages: Share of Non-Residential Assessment

SHARE OF NON-RESIDENTIAL ASSESSMENT (REAL 2015 \$)	REFERENCE FORECAST					OPTION ID			
	2015		2036		Δ	2036			NOTES
	SCORE	%	SCORE	%		SCORE	%	ΔΔ	
LAC STE. ANNE COUNTY									
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	Poor	5.8%	Poor	5.6%	-3.4%	Poor	2.1%	-62.5%	Worse
BIRCH COVE	Fair	0.4%	Fair	0.4%	0.0%	Good	2.1%	425.0%	Better
CASTLE ISLAND	Poor	0.1%	Poor	0.1%	0.0%	Good	2.1%	2,000.0%	Better
NAKAMUN PARK	Fair	0.4%	Fair	0.4%	0.0%	Good	2.1%	425.0%	Better
ROSS HAVEN	Good	1.2%	Good	1.2%	0.0%	Good	2.1%	75.0%	Better
SANDY BEACH	Good	1.5%	Good	1.5%	0.0%	Good	2.1%	40.0%	Better
SILVER SANDS	Good	2.6%	Good	2.6%	0.0%	Good	2.1%	-19.2%	Better
SUNRISE BEACH	Fair	0.5%	Fair	0.4%	-20.0%	Good	2.1%	425.0%	Better
SUNSET POINT	Fair	0.3%	Fair	0.2%	-33.3%	Good	2.1%	950.0%	Better
SOUTH VIEW	Fair	0.6%	Fair	0.4%	-33.3%	Good	2.1%	425.0%	Better
VAL QUENTIN	Fair	0.4%	Fair	0.4%	0.0%	Good	2.1%	425.0%	Better
WEST COVE	Fair	0.4%	Fair	0.3%	-25.0%	Good	2.1%	600.0%	Better
YELLOWSTONE	Fair	0.4%	Fair	0.3%	-25.0%	Good	2.1%	600.0%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Assessment: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

For this option, most municipalities would experience a significant increase in their Share of Non-Residential Assessment (12 of 13 municipalities). This results from these municipalities having a relatively small proportion of non-residential development as compared to the larger municipalities in the analysis.

Only Alberta Beach is projected to experience a decrease in their Share of Non-Residential Assessment for this option. This is a result of the other municipalities having a high share of

residential assessment. The change in Share of Non-Residential Assessment for each year is presented in Appendix D.

SUMMARY OF RESULTS

The following table summarizes the results of how this option would impact each municipality across the four measures included in the analysis. Overall, 12 of 13 municipalities are expected to benefit from the implementation of this option. One municipality would experience mixed results and no municipalities are expected to be made worse off as a result of implementing this option.

Option 1D - Amalgamation of Alberta Beach and All Summer Villages: Summary²⁰

INDICATOR	RESIDENTIAL MILL RATE (MR CON)		NON-RESIDENTIAL MILL RATE (MR CON)		EXPENDITURES PER CAPITA		SHARE OF NON-RESIDENTIAL ASSESSMENT		SCORE
	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	
LAC STE. ANNE COUNTY									
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	-26.0%	Better	-25.9%	Better	-30.5%	Better	-62.5%	Worse	↗
BIRCH COVE	-39.5%	Better	10.1%	Worse	16.4%	Worse	425.0%	Better	↗
CASTLE ISLAND	-11.3%	Better	60.6%	Worse	-45.9%	Better	2,000.0%	Better	↗
NAKAMUN PARK	-27.1%	Better	32.8%	Worse	-67.6%	Better	425.0%	Better	↗
ROSS HAVEN	52.8%	Worse	176.8%	Worse	-0.8%	Better	75.0%	Better	↕
SANDY BEACH	-59.3%	Better	-49.0%	Better	13.8%	Worse	40.0%	Better	↗
SILVER SANDS	-18.3%	Better	-58.0%	Better	-14.9%	Better	-19.2%	Worse	↗
SUNRISE BEACH	-52.4%	Better	-79.5%	Better	30.8%	Worse	425.0%	Better	↗
SUNSET POINT	-6.2%	Better	69.8%	Worse	-2.3%	Better	950.0%	Better	↗
SOUTH VIEW	-44.9%	Better	-70.2%	Better	-13.2%	Better	425.0%	Better	↗
VAL QUENTIN	-4.3%	Better	73.5%	Worse	-15.9%	Better	425.0%	Better	↗
WEST COVE	-15.6%	Better	53.3%	Worse	-20.2%	Better	600.0%	Better	↗
YELLOWSTONE	-32.0%	Better	-64.8%	Better	-0.3%	Better	600.0%	Better	↗
Average Change	-21.9%		10.0%		-11.6%		485.3%		
Summary:	↗ Better (12 of 13)		↘ Worse (None)		↕ Mixed Result (1 of 13)				

²⁰ All Mill Rate changes reflect the impact of the option holding any Minimum Tax Rate levied by the municipality constant (MR CON).

Most municipalities are projected to benefit from the implementation of this option from a financial perspective.

- ▶ Only Alberta Beach would experience a deterioration of their balanced assessment as a result of amalgamation with other municipalities that are largely residential in nature. However, this dis-benefit is offset by a reduction in tax rates (Residential and Non-Residential) and lower Operating Expenditures Per Capita.
- ▶ One municipality is projected to experience an increase in Residential Tax Rates and more (7 of 13) an increase in Non-Residential Tax Rates. With amalgamation, it would be possible to mitigate this impact in one of the following ways:
 - ▶ Council could on an annual basis exempt affected ratepayers from tax rates higher than previous rates.²¹
 - ▶ The amalgamated municipality could request to be granted Specialized Municipality status that would allow for the establishment of differential tax rates to different areas to reflect the different services provided to each area.²² Using this tax rates could be established to mitigate possible increases and adjusted to reflect the cost of delivery services. NOTE: This could also be achieved through cost sharing as evaluated in Option 2D.
- ▶ Three municipalities are expected to experience a net increase in Operating Expenditures Per Capita. However, this result is offset by significant betterment of the balance of assessment in the amalgamated municipality and the resulting lower Residential Tax Rates.

²¹ Section 347(1) Cancellation, reduction, refund or deferral of taxes; Municipal Government Act, Revised Statutes of Alberta 2000 Chapter M-26, July 1, 2016

²² Section 83 Specialized municipality; Municipal Government Act, Revised Statutes of Alberta 2000 Chapter M-26, July 1, 2016

OPTION 2 - COMPREHENSIVE COST SHARING

Comprehensive Cost Sharing refers to the sharing of all expenditures associated with the delivery of municipal services among the associated municipalities. The implications of this option are as follows:

- ▶ **Governance:** This option is similar to amalgamation except that it does not require any boundary adjustments nor be governed by a single council. As a result, decision making autonomy would be maintained with the existing municipalities.
- ▶ **Representation / Responsiveness:** Because each municipality would remain intact and autonomous, it would retain its council and current representation and responsiveness to citizens.
- ▶ **Taxation:** Each municipality would retain the ability to set its own municipal tax rate as it would be applied to its tax base to cover the costs of services. This has the advantage over amalgamation as it would not require the amalgamated municipality to levy a consistent tax rate across all ratepayers in each former municipality. This would eliminate the need to devise an approach to mitigate the potential increases in municipal tax rates where they may occur in some municipalities with amalgamation.²³
- ▶ **Implementation:** Cost sharing would require agreements to be established between the municipalities both receiving and delivering services. These agreements would require negotiation and management over the life of the agreement. There would be a cost associated with contract maintenance that would be above costs currently experienced.

ANALYTICAL FRAMEWORK

To complete this analysis, the Reference Forecast has been used as the starting point for each analysis. From this potential cost savings have been estimated and applied to municipal tax requisition for each affected municipality in each year of the forecast.

- ▶ **Cost Savings:** The operating expenditure savings that were estimated for the amalgamation scenarios have been used as the starting point for each of the Comprehensive Cost Sharing scenarios.
- ▶ **Cost Saving Adjustments:** It is recognized that some costs associated with Council and Administration will be incurred in the Comprehensive Cost Sharing scenarios that could be reduced in amalgamation.
- ▶ **Contract Administration Costs:** As the Comprehensive Cost Sharing scenarios require a contract to be established and maintained, there will be costs for all parties associated with negotiating and servicing the contract.
- ▶ **Service Delivery:** As with the amalgamation scenarios, it has been assumed that services would be centralized in the largest municipality included in the scenario. As a result, cost savings will result from economies of scale and reduction in overhead costs associated with service delivery in each area, except for Council and some Administration costs.

ALLOCATION OF COST SAVINGS

The estimated cost savings are calculated for each municipality and then aggregated. It is assumed that all cost savings would be shared by each participating municipality in a manner where every municipality's total expenditures are reduced by the same proportion. In other words, the total cost

²³This results in each option being compared to the municipal tax rates for that municipality. This is different than in the amalgamation scenarios where the newly formed municipality is assumed to set a uniform tax rate for all ratepayers of each class. As well, the amalgamation tax rates are based on the core municipality tax rate splits in the Base Year.

savings are shared proportionally across all the participating municipalities so each would receive the same percentage reduction in expenditures.

OPTION 2A - COMPREHENSIVE COST SHARING - ALL MUNICIPALITIES

This option considers the cost savings of all municipalities (e.g. Towns, Village and Summer Villages) in Lac Ste. Anne County share costs on a comprehensive basis. This means that all municipal services would be delivered by either a core municipality or municipalities. The location of where these services would be delivered and structure for service delivery have been assumed to be determined by negotiations among all municipalities with the objective of identifying the most efficient service delivery option.

Operating cost savings would be achieved by the spreading of overhead costs of service delivery across all the municipalities in this option. These savings have been estimated for all participating municipalities based on the portion of costs that are estimated to be fixed, and not vary with the growth.

Note that the potential for cost savings in the Comprehensive Cost Sharing option is not expected to be as great as with amalgamation due to the added synergies that would be available with amalgamating all participating municipalities into a single municipality. This would account for each municipality retaining a local Council and have a capability to administer and maintain the contract.

RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2A - Comprehensive Cost Sharing - All Municipalities: Residential Mill Rate

RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2A				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE	Fair	4.57	Fair	4.50	4.50	Fair	4.14	-8.0%	-8.1%	Better
MAYERTHORPE	Poor	10.10	Poor	9.74	9.69	Fair	8.43	-13.4%	-13.6%	Better
ONOWAY	Good	5.67	Good	4.85	4.83	Good	4.17	-14.0%	-14.2%	Better
ALBERTA BEACH	Good	5.00	Good	5.09	5.23	Good	4.41	-13.4%	-13.7%	Better
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	5.91	-5.1%	-5.2%	Better
CASTLE ISLAND	Poor	4.20	Poor	4.28	4.28	Poor	3.97	-7.2%	-7.3%	Better
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Poor	4.77	-7.9%	-8.0%	Better
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Fair	2.26	-9.6%	-9.8%	Better
SANDY BEACH	Poor	9.00	Poor	9.21	9.21	Poor	8.73	-5.2%	-5.3%	Better
SILVER SANDS	Poor	5.00	Poor	4.64	4.51	Poor	4.36	-6.0%	-6.1%	Better
SUNRISE BEACH	Poor	6.40	Poor	7.76	9.98	Poor	7.28	-6.2%	-6.3%	Better
SUNSET POINT	Fair	3.29	Poor	4.05	4.05	Fair	3.68	-9.1%	-9.2%	Better
SOUTH VIEW	Poor	6.09	Poor	6.78	7.55	Poor	6.36	-6.2%	-6.3%	Better
VAL QUENTIN	Fair	3.57	Poor	3.97	4.08	Fair	3.57	-10.1%	-10.2%	Better
WEST COVE	Fair	3.90	Poor	4.49	4.76	Poor	4.20	-6.5%	-6.6%	Better
YELLOWSTONE	Poor	5.02	Poor	5.56	5.56	Poor	5.17	-7.0%	-7.1%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

All municipalities included in this option would experience a reduction in Residential Mill Rates from the Reference Forecast, ranging from 5.1% to 14.2%. The average tax reduction across participating municipalities is estimated to range between 8.4% and 8.6% depending on how Minimum Tax Rates are accommodated. The municipal tax rate reduction varies across municipalities depending on the cost structure specific to that municipality.²⁴

²⁴ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MR VAR - variable); and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.

The results for the Comprehensive Cost Sharing option vary from those in the Amalgamation scenario for two reasons: the potential savings with Amalgamation would be greater; and, the Amalgamation option results in a single tax rate for each class of assessment across all participating municipalities.

NON-RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2A - Comprehensive Cost Sharing - All Municipalities: Non-Residential Mill Rate

NON-RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2A				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE	Poor	19.47	Poor	19.16	19.16	Poor	17.64	-7.9%	-8.0%	Better
MAYERTHORPE	Poor	20.86	Poor	20.13	20.04	Poor	17.41	-13.5%	-13.7%	Better
ONOWAY	Poor	15.97	Fair	13.66	13.61	Fair	11.75	-14.0%	-14.1%	Better
ALBERTA BEACH	Good	9.00	Good	9.17	9.43	Good	7.94	-13.4%	-13.7%	Better
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	5.91	-5.1%	-5.2%	Better
CASTLE ISLAND	Fair	4.20	Fair	4.28	4.28	Fair	3.97	-7.2%	-7.3%	Better
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Poor	4.77	-7.9%	-8.0%	Better
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Fair	2.26	-9.6%	-9.8%	Better
SANDY BEACH	Poor	13.00	Poor	13.30	13.30	Poor	12.62	-5.1%	-5.2%	Better
SILVER SANDS	Poor	17.25	Poor	16.02	15.60	Poor	15.05	-6.1%	-6.1%	Better
SUNRISE BEACH	Poor	25.00	Poor	30.35	39.03	Poor	28.43	-6.3%	-6.5%	Better
SUNSET POINT	Fair	3.29	Fair	4.05	4.05	Fair	3.68	-9.1%	-9.2%	Better
SOUTH VIEW	Poor	19.67	Poor	21.91	24.43	Poor	20.54	-6.3%	-6.4%	Better
VAL QUENTIN	Fair	3.57	Fair	3.97	4.08	Fair	3.57	-10.1%	-10.2%	Better
WEST COVE	Fair	3.90	Poor	4.49	4.76	Fair	4.20	-6.5%	-6.6%	Better
YELLOWSTONE	Poor	17.25	Poor	19.09	19.10	Poor	17.76	-7.0%	-7.0%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

All municipalities included in this option would experience a reduction in Non-Residential Mill Rates, ranging from 5.1% to 14.1%. The average tax reduction across participating municipalities is equal to

8.4% and 8.6% depending on how Minimum Tax Rates are accommodated. The municipal tax rate reduction varies across municipalities depending on the cost structure specific to that municipality.²⁵

OPERATING EXPENDITURES PER CAPITA

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2A - Comprehensive Cost Sharing - All Municipalities: Operating Expenditures Per Capita

OPERATING EXPENDITURES PER CAPITA (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2A			
	2015		2036			2036			
	SCORE	\$	SCORE	\$	Δ	SCORE	\$	ΔΔ	NOTES
LAC STE. ANNE COUNTY	Good	1,765	Good	1,568	-11.2%	Good	1,466	-6.5%	Better
MAYERTHORPE	Fair	1,938	Fair	1,847	-4.7%	Fair	1,727	-6.5%	Better
ONOWAY	Fair	1,888	Fair	1,607	-14.9%	Fair	1,503	-6.5%	Better
ALBERTA BEACH	Fair	2,414	Fair	2,212	-8.4%	Fair	2,069	-6.5%	Better
BIRCH COVE	Fair	1,392	Good	1,321	-5.1%	Good	1,236	-6.4%	Better
CASTLE ISLAND	Poor	3,570	Poor	2,842	-20.4%	Fair	2,657	-6.5%	Better
NAKAMUN PARK	Poor	5,515	Poor	4,750	-13.9%	Poor	4,442	-6.5%	Better
ROSS HAVEN	Fair	1,795	Fair	1,549	-13.7%	Fair	1,449	-6.5%	Better
SANDY BEACH	Fair	1,452	Good	1,351	-7.0%	Good	1,264	-6.4%	Better
SILVER SANDS	Fair	2,078	Fair	1,806	-13.1%	Fair	1,689	-6.5%	Better
SUNRISE BEACH	Fair	1,467	Good	1,175	-19.9%	Good	1,099	-6.5%	Better
SUNSET POINT	Fair	1,820	Fair	1,573	-13.6%	Fair	1,471	-6.5%	Better
SOUTHVIEW	Fair	2,045	Fair	1,771	-13.4%	Fair	1,656	-6.5%	Better
VAL QUENTIN	Fair	1,936	Fair	1,827	-5.6%	Fair	1,708	-6.5%	Better
WEST COVE	Fair	2,125	Fair	1,926	-9.4%	Fair	1,801	-6.5%	Better
YELLOWSTONE	Fair	1,841	Fair	1,542	-16.2%	Fair	1,442	-6.5%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Operating Expenditures: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

All municipalities included in this option would experience a reduction in Operating Expenditures Per Capita of 6.5%. This represents the cumulative average operating expenditure reduction that could be achieved across all the participating municipalities. It has been assumed that these savings would be equally allocated to each participating municipality.

²⁵ Note that the results for Non-Residential Mill Rates are similar to those for Residential Mill Rates as the split between these rates has been assumed to remain constant for each municipality over the forecast period.

While the operating expenditure savings are the same for each municipality, the share of operating expenditures contribution to the municipal requisition varies, resulting in differential municipal tax rate impacts (as noted above).

SHARE OF NON-RESIDENTIAL ASSESSMENT

The following table provides an overview of the impact on the Share of Non-Residential Assessment for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2A - Comprehensive Cost Sharing - All Municipalities: Share of Non-Residential Assessment

SHARE OF NON-RESIDENTIAL ASSESSMENT (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2A			
	2015		2036		Δ	2036			NOTES
	SCORE	%	SCORE	%		SCORE	%	ΔΔ	
LAC STE. ANNE COUNTY	Poor	22.5%	Poor	20.0%	-11.1%	Poor	20.0%	0.0%	No Change
MAYERTHORPE	Fair	25.3%	Fair	25.1%	-0.8%	Fair	25.1%	0.0%	No Change
ONOWAY	Good	28.2%	Good	27.3%	-3.2%	Good	27.3%	0.0%	No Change
ALBERTA BEACH	Poor	5.8%	Poor	5.6%	-3.4%	Poor	5.6%	0.0%	No Change
BIRCH COVE	Fair	0.4%	Fair	0.4%	0.0%	Fair	0.4%	0.0%	No Change
CASTLE ISLAND	Poor	0.1%	Poor	0.1%	0.0%	Poor	0.1%	0.0%	No Change
NAKAMUN PARK	Fair	0.4%	Fair	0.4%	0.0%	Fair	0.4%	0.0%	No Change
ROSS HAVEN	Good	1.2%	Good	1.2%	0.0%	Good	1.2%	0.0%	No Change
SANDY BEACH	Good	1.5%	Good	1.5%	0.0%	Good	1.5%	0.0%	No Change
SILVER SANDS	Good	2.6%	Good	2.6%	0.0%	Good	2.6%	0.0%	No Change
SUNRISE BEACH	Fair	0.5%	Fair	0.4%	-20.0%	Fair	0.4%	0.0%	No Change
SUNSET POINT	Fair	0.3%	Fair	0.2%	-33.3%	Fair	0.2%	0.0%	No Change
SOUTHVIEW	Fair	0.6%	Fair	0.4%	-33.3%	Fair	0.4%	0.0%	No Change
VAL QUENTIN	Fair	0.4%	Fair	0.4%	0.0%	Fair	0.4%	0.0%	No Change
WEST COVE	Fair	0.4%	Fair	0.3%	-25.0%	Fair	0.3%	0.0%	No Change
YELLOWSTONE	Fair	0.4%	Fair	0.3%	-25.0%	Fair	0.3%	0.0%	No Change
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Assessment: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

Comprehensive Cost Sharing does not have an impact on the assessment base of the participating municipalities. As a result, there is no benefit (or dis-benefit) of any of these options from a balanced growth perspective.

SUMMARY OF RESULTS

The following table summarizes the results of how this option would impact each municipality across the four measures included in the analysis. Overall, all 16 municipalities are expected to benefit from the implementation of this option. No municipalities are expected to be made worse off as a result of implementing this option.

Option 2A - Comprehensive Cost Sharing - All Municipalities: Summary²⁶

INDICATOR	RESIDENTIAL MILL RATE (MR CON)		NON-RESIDENTIAL MILL RATE (MR CON)		EXPENDITURES PER CAPITA		SHARE OF NON-RESIDENTIAL ASSESSMENT		SCORE
	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	
LAC STE. ANNE COUNTY	-8.1%	Better	-8.0%	Better	-6.5%	Better	0.0%	No Δ	↗
MAYERTHORPE	-13.6%	Better	-13.7%	Better	-6.5%	Better	0.0%	No Δ	↗
ONOWAY	-14.2%	Better	-14.1%	Better	-6.5%	Better	0.0%	No Δ	↗
ALBERTA BEACH	-13.7%	Better	-13.7%	Better	-6.5%	Better	0.0%	No Δ	↗
BIRCH COVE	-5.2%	Better	-5.2%	Better	-6.4%	Better	0.0%	No Δ	↗
CASTLE ISLAND	-7.3%	Better	-7.3%	Better	-6.5%	Better	0.0%	No Δ	↗
NAKAMUN PARK	-8.0%	Better	-8.0%	Better	-6.5%	Better	0.0%	No Δ	↗
ROSS HAVEN	-9.8%	Better	-9.8%	Better	-6.5%	Better	0.0%	No Δ	↗
SANDY BEACH	-5.3%	Better	-5.2%	Better	-6.4%	Better	0.0%	No Δ	↗
SILVER SANDS	-6.1%	Better	-6.1%	Better	-6.5%	Better	0.0%	No Δ	↗
SUNRISE BEACH	-6.3%	Better	-6.5%	Better	-6.5%	Better	0.0%	No Δ	↗
SUNSET POINT	-9.2%	Better	-9.2%	Better	-6.5%	Better	0.0%	No Δ	↗
SOUTHVIEW	-6.3%	Better	-6.4%	Better	-6.5%	Better	0.0%	No Δ	↗
VAL QUENTIN	-10.2%	Better	-10.2%	Better	-6.5%	Better	0.0%	No Δ	↗
WEST COVE	-6.6%	Better	-6.6%	Better	-6.5%	Better	0.0%	No Δ	↗
YELLOWSTONE	-7.1%	Better	-7.0%	Better	-6.5%	Better	0.0%	No Δ	↗
Average Change	-8.6%		-8.6%		-6.5%		0.0%		
Summary:	↗ Better (16 of 16)		↘ Worse (None)		↕ Mixed Result (None)				

All municipalities will experience a net benefit through a reduction in operating expenditures and municipal tax rates.

²⁶ All Mill Rate changes reflect the impact of the option holding any Minimum Tax Rate levied by the municipality constant (MR CON).

- ▶ The operating expenditure benefits for each municipality result in a different municipal tax rate reduction because the share operating expenditures comprise of the municipal tax requisition vary across municipalities.
- ▶ The benefits of Comprehensive Cost Sharing flow to each municipality. This is in contrast with the Amalgamation Option (IA) where some municipalities, without some measure of tax protection, would experience an increase in tax rates, especially Non-Residential Tax rates. This results from all participating municipalities sharing common mill rates in the Amalgamation option.
- ▶ There would be no benefit to any municipality in terms of balanced growth as seen for many municipalities in the Amalgamation Option IA.

*OPTION 2B - COMPREHENSIVE COST SHARING - LAC STE ANNE COUNTY AND ALL VILLAGES/
SUMMER VILLAGES*

This option considers the cost savings associated with Comprehensive Cost Sharing of all the urban municipalities in Lac Ste. Anne County except for the Towns of Mayerthorpe and Onoway. This option concentrates the opportunity for Comprehensive Cost Sharing for the smallest municipalities in the study area (e.g. Village and Summer Villages) to take advantage of the associated economies of scale.

As with Option 2A, the location of where these services would be delivered and structure for service delivery have been assumed to be determined by negotiations among all municipalities with the objective of identifying the most efficient service delivery option.

Operating cost savings would be achieved by the spreading of overhead costs of service delivery across all the municipalities in this option. These savings have been estimated for all participating municipalities based on the portion of costs that are estimated to be fixed, and not vary with the growth.

Note that the potential for cost savings in the Comprehensive Cost Sharing option is not expected to be as great as with amalgamation due to the added synergies that would be available with amalgamating all participating municipalities into a single municipality. This would account for each municipality retaining a local Council and have a capability to administer and maintain the contract.

RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2B - Comprehensive Cost Sharing - Lac Ste Anne County and all Villages and Summer Villages: Residential Mill Rate

RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2B				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE ANNE	Fair	4.57	Fair	4.50	4.50	Fair	4.28	-4.9%	-4.9%	Better
MAYERTHORPE										
ONOWAY										
ALBERTA BEACH	Good	5.00	Good	5.09	5.23	Good	4.67	-8.3%	-8.5%	Better
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	6.03	-3.2%	-3.3%	Better
CASTLE ISLAND	Poor	4.20	Poor	4.28	4.28	Poor	4.09	-4.4%	-4.5%	Better
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Poor	4.93	-4.8%	-4.9%	Better
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Fair	2.35	-6.0%	-6.1%	Better
SANDY BEACH	Poor	9.00	Poor	9.21	9.21	Poor	8.91	-3.3%	-3.3%	Better
SILVER SANDS	Poor	5.00	Poor	4.64	4.51	Poor	4.47	-3.7%	-3.7%	Better
SUNRISE BEACH	Poor	6.40	Poor	7.76	9.98	Poor	7.46	-3.9%	-4.0%	Better
SUNSET POINT	Fair	3.29	Poor	4.05	4.05	Fair	3.82	-5.7%	-5.7%	Better
SOUTH VIEW	Poor	6.09	Poor	6.78	7.55	Poor	6.52	-3.8%	-3.9%	Better
VAL QUENTIN	Fair	3.57	Poor	3.97	4.08	Fair	3.73	-6.0%	-6.1%	Better
WEST COVE	Fair	3.90	Poor	4.49	4.76	Poor	4.31	-4.0%	-4.1%	Better
YELLOWSTONE	Poor	5.02	Poor	5.56	5.56	Poor	5.32	-4.3%	-4.4%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

All municipalities included in this option would experience a reduction in Residential Mill Rates from the Reference Forecast, ranging from 3.2% to 8.5%. The average tax reduction across participating municipalities is equal to 4.7% and 4.8% depending on how Minimum Tax Rates are accommodated. The municipal tax rate reduction varies across municipalities depending on the cost structure specific to that municipality.²⁷

²⁷ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MR VAR - variable); and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.

The results for the Comprehensive Cost Sharing option vary from those in the Amalgamation scenario for two reasons: the potential savings with Amalgamation would be greater; and, the Amalgamation option results in a single tax rate for each class of assessment across all participating municipalities.

NON-RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2B - Comprehensive Cost Sharing - Lac Ste Anne County and all Villages and Summer Villages: Non-Residential Mill Rate

NON-RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2B				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE.ANNE	Poor	19.47	Poor	19.16	19.16	Poor	18.22	-4.9%	-5.0%	Better
MAYERTHORPE										
ONOWAY										
ALBERTA BEACH	Good	9.00	Good	9.17	9.43	Good	8.40	-8.4%	-8.6%	Better
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	6.03	-3.2%	-3.3%	Better
CASTLE ISLAND	Fair	4.20	Fair	4.28	4.28	Fair	4.09	-4.4%	-4.5%	Better
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Poor	4.93	-4.8%	-4.9%	Better
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Fair	2.35	-6.0%	-6.1%	Better
SANDY BEACH	Poor	13.00	Poor	13.30	13.30	Poor	12.88	-3.2%	-3.2%	Better
SILVER SANDS	Poor	17.25	Poor	16.02	15.60	Poor	15.42	-3.7%	-3.8%	Better
SUNRISE BEACH	Poor	25.00	Poor	30.35	39.03	Poor	29.16	-3.9%	-4.0%	Better
SUNSET POINT	Fair	3.29	Fair	4.05	4.05	Fair	3.82	-5.7%	-5.7%	Better
SOUTH VIEW	Poor	19.67	Poor	21.91	24.43	Poor	21.06	-3.9%	-4.0%	Better
VAL QUENTIN	Fair	3.57	Fair	3.97	4.08	Fair	3.73	-6.0%	-6.1%	Better
WEST COVE	Fair	3.90	Poor	4.49	4.76	Fair	4.31	-4.0%	-4.1%	Better
YELLOWSTONE	Poor	17.25	Poor	19.09	19.10	Poor	18.26	-4.3%	-4.4%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

All municipalities included in this option would experience a reduction in Non-Residential Mill Rates, ranging from 3.2% to 8.6%. The average tax reduction across participating municipalities is equal to

4.7% and 4.8% depending on how Minimum Tax Rates are accommodated. The municipal tax rate reduction varies across municipalities depending on the cost structure specific to that municipality.²⁸

OPERATING EXPENDITURES PER CAPITA

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2B - Comprehensive Cost Sharing - Lac Ste Anne County and all Villages and Summer Villages: Operating Expenditures Per Capita

OPERATING EXPENDITURES PER CAPITA (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2B			
	2015		2036		Δ	2036			NOTES
	SCORE	\$	SCORE	\$		SCORE	\$	ΔΔ	
LAC STE. ANNE COUNTY	Good	1,765	Good	1,568	-11.2%	Good	1,504	-4.1%	Better
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	Fair	2,414	Fair	2,212	-8.4%	Fair	2,123	-4.0%	Better
BIRCH COVE	Fair	1,392	Good	1,321	-5.1%	Good	1,268	-4.0%	Better
CASTLE ISLAND	Poor	3,570	Poor	2,842	-20.4%	Fair	2,727	-4.0%	Better
NAKAMUN PARK	Poor	5,515	Poor	4,750	-13.9%	Poor	4,558	-4.0%	Better
ROSS HAVEN	Fair	1,795	Fair	1,549	-13.7%	Fair	1,487	-4.0%	Better
SANDY BEACH	Fair	1,452	Good	1,351	-7.0%	Good	1,297	-4.0%	Better
SILVER SANDS	Fair	2,078	Fair	1,806	-13.1%	Fair	1,734	-4.0%	Better
SUNRISE BEACH	Fair	1,467	Good	1,175	-19.9%	Good	1,128	-4.0%	Better
SUNSET POINT	Fair	1,820	Fair	1,573	-13.6%	Fair	1,510	-4.0%	Better
SOUTH VIEW	Fair	2,045	Fair	1,771	-13.4%	Fair	1,700	-4.0%	Better
VAL QUENTIN	Fair	1,936	Fair	1,827	-5.6%	Fair	1,753	-4.1%	Better
WEST COVE	Fair	2,125	Fair	1,926	-9.4%	Fair	1,848	-4.0%	Better
YELLOWSTONE	Fair	1,841	Fair	1,542	-16.2%	Fair	1,480	-4.0%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Operating Expenditures: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

All municipalities included in this option would experience a reduction in Operating Expenditures Per Capita of 4.0%. This represents the cumulative average operating expenditure reduction that could be achieved across all the participating municipalities. It has been assumed that these savings would

²⁸ Note that the results for Non-Residential Mill Rates are similar to those for Residential Mill Rates as the split between these rates has been assumed to remain constant for each municipality over the forecast period.

be equally allocated to each participating municipality.²⁹ While the operating expenditure savings are the same for each municipality, the share of operating expenditures contribution to the municipal requisition varies, resulting in differential municipal tax rate impacts (as noted above).

SHARE OF NON-RESIDENTIAL ASSESSMENT

The following table provides an overview of the impact on the Share of Non-Residential Assessment for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2B - Comprehensive Cost Sharing - Lac Ste Anne County and all Villages and Summer Villages: Share of Non-Residential Assessment

SHARE OF NON-RESIDENTIAL ASSESSMENT (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2B			
	2015		2036		Δ	2036			NOTES
	SCORE	%	SCORE	%		SCORE	%	ΔΔ	
LAC STE. ANNE COUNTY	Fair	22.5%	Fair	20.0%	-11.1%	Fair	20.0%	0.0%	No Change
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	Poor	5.8%	Poor	5.6%	-3.4%	Poor	5.6%	0.0%	No Change
BIRCH COVE	Fair	0.4%	Fair	0.4%	0.0%	Fair	0.4%	0.0%	No Change
CASTLE ISLAND	Poor	0.1%	Poor	0.1%	0.0%	Poor	0.1%	0.0%	No Change
NAKAMUN PARK	Fair	0.4%	Fair	0.4%	0.0%	Fair	0.4%	0.0%	No Change
ROSS HAVEN	Good	1.2%	Good	1.2%	0.0%	Good	1.2%	0.0%	No Change
SANDY BEACH	Good	1.5%	Good	1.5%	0.0%	Good	1.5%	0.0%	No Change
SILVER SANDS	Good	2.6%	Good	2.6%	0.0%	Good	2.6%	0.0%	No Change
SUNRISE BEACH	Fair	0.5%	Fair	0.4%	-20.0%	Fair	0.4%	0.0%	No Change
SUNSET POINT	Fair	0.3%	Fair	0.2%	-33.3%	Fair	0.2%	0.0%	No Change
SOUTHVIEW	Good	0.6%	Fair	0.4%	-33.3%	Fair	0.4%	0.0%	No Change
VAL QUENTIN	Fair	0.4%	Fair	0.4%	0.0%	Fair	0.4%	0.0%	No Change
WEST COVE	Fair	0.4%	Fair	0.3%	-25.0%	Fair	0.3%	0.0%	No Change
YELLOWSTONE	Fair	0.4%	Fair	0.3%	-25.0%	Fair	0.3%	0.0%	No Change
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Assessment: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

Comprehensive Cost Sharing does not have an impact on the assessment base of the participating municipalities. As a result, there is no benefit (or dis-benefit) of any of these options from a balanced growth perspective.

²⁹ Some variation in this figure is due to rounding.

SUMMARY OF RESULTS

The following table summarizes the results of how this option would impact each municipality across the four measures included in the analysis. Overall, all 14 municipalities are expected to benefit from the implementation of this option. No municipalities are expected to be made worse off as a result of implementing this option.

Option 2B - Comprehensive Cost Sharing - Lac Ste Anne County and all Villages and Summer Villages: Summary³⁰

INDICATOR	RESIDENTIAL MILL RATE (MR CON)		NON-RESIDENTIAL MILL RATE (MR CON)		EXPENDITURES PER CAPITA		SHARE OF NON-RESIDENTIAL ASSESSMENT		SCORE
	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	
LAC STE. ANNE COUNTY	-4.9%	Better	-5.0%	Better	-4.1%	Better	0.0%	No Δ	↗
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	-8.5%	Better	-8.6%	Better	-4.0%	Better	0.0%	No Δ	↗
BIRCH COVE	-3.3%	Better	-3.3%	Better	-4.0%	Better	0.0%	No Δ	↗
CASTLE ISLAND	-4.5%	Better	-4.5%	Better	-4.0%	Better	0.0%	No Δ	↗
NAKAMUN PARK	-4.9%	Better	-4.9%	Better	-4.0%	Better	0.0%	No Δ	↗
ROSS HAVEN	-6.1%	Better	-6.1%	Better	-4.0%	Better	0.0%	No Δ	↗
SANDY BEACH	-3.3%	Better	-3.2%	Better	-4.0%	Better	0.0%	No Δ	↗
SILVER SANDS	-3.7%	Better	-3.8%	Better	-4.0%	Better	0.0%	No Δ	↗
SUNRISE BEACH	-4.0%	Better	-4.0%	Better	-4.0%	Better	0.0%	No Δ	↗
SUNSET POINT	-5.7%	Better	-5.7%	Better	-4.0%	Better	0.0%	No Δ	↗
SOUTH VIEW	-3.9%	Better	-4.0%	Better	-4.0%	Better	0.0%	No Δ	↗
VAL QUENTIN	-6.1%	Better	-6.1%	Better	-4.1%	Better	0.0%	No Δ	↗
WEST COVE	-4.1%	Better	-4.1%	Better	-4.0%	Better	0.0%	No Δ	↗
YELLOWSTONE	-4.4%	Better	-4.4%	Better	-4.0%	Better	0.0%	No Δ	↗
Average Change	-4.8%		-4.8%		-4.0%		0.0%		
Summary:	↗ Better (14 of 14)				↘ Worse (None)		↕ Mixed Result (None)		

All municipalities will experience a net benefit through a reduction in operating expenditures and municipal tax rates.

³⁰ All Mill Rate changes reflect the impact of the option holding any Minimum Tax Rate levied by the municipality constant (MR CON).

- ▶ The operating expenditure benefits for each municipality result in a different municipal tax rate reduction because the share operating expenditures comprise of the municipal tax requisition vary across municipalities.
- ▶ The reduction in Operating Expenditures Per Capita and municipal tax rates is not as significant as in Option 2A due to not including the Town's in this option. As a result, the potential savings from sharing services is reduced by more than half resulting in a reduction in the resulting municipal tax benefits by about half that of Option 2A.
- ▶ The benefits of Comprehensive Cost Sharing flow to each municipality, as compared to the Amalgamation Option (1B) where some municipalities, without some measure of tax protection, would experience an increase in tax rates, especially Non-Residential Tax rates. This results from all participating municipalities sharing common mill rates in the Amalgamation option.
- ▶ There would be no benefit to any municipality in terms of balanced growth as seen for many municipalities in the Amalgamation Option 1B.

OPTION 2C - COMPREHENSIVE COST SHARING - ALBERTA BEACH AND SUMMER VILLAGES OF SUNSET POINT AND VAL QUENTIN

This option considers the cost savings associated with Comprehensive Cost Sharing of three municipalities connected by a common municipal boundary: Village of Alberta Beach; Summer Village of Sunset Point and Summer Village of Val Quentin. The proximity of these municipalities to each other creates the potential that services could be more efficiently delivered jointly.

As with previous options, the location of where these services would be delivered and structure for service delivery have been assumed to be determined by negotiations among all municipalities with the objective of identifying the most efficient service delivery option.

Operating cost savings would be achieved by the spreading of overhead costs of service delivery across all the municipalities in this option. These savings have been estimated for all participating municipalities based on the portion of costs that are estimated to be fixed, and not vary with the growth.

Note that the potential for cost savings in the Comprehensive Cost Sharing option is not expected to be as great as with amalgamation due to the added synergies that would be available with amalgamating all participating municipalities into a single municipality. This would account for each municipality retaining a local Council and have a capability to administer and maintain the contract.

RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2C - Comprehensive Cost Sharing - Alberta Beach and Summer Villages of Sunset Point and Val Quentin: Residential Mill Rate

RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2C				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE										
MAYERTHORPE										
ONOWAY										
ALBERTA BEACH	Good	5.00	Good	5.09	5.23	Good	4.28	-15.9%	-16.3%	Better
BIRCH COVE										
CASTLE ISLAND										
NAKAMUN PARK										
ROSS HAVEN										
SANDY BEACH										
SILVER SANDS										
SUNRISE BEACH										
SUNSET POINT	Fair	3.29	Poor	4.05	4.05	Fair	3.60	-11.1%	-11.2%	Better
SOUTH VIEW										
VAL QUENTIN	Fair	3.57	Poor	3.97	4.08	Fair	3.50	-11.8%	-12.0%	Better
WEST COVE										
YELLOWSTONE										
Legend	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

All municipalities included in this option would experience a reduction in Residential Mill Rates from the Reference Forecast, ranging from 11.1% to 16.3%. The average tax reduction across participating municipalities is equal to 12.9% and 13.2% depending on how Minimum Tax Rates are accommodated. The municipal tax rate reduction varies across municipalities depending on the cost structure specific to that municipality.³¹

³¹ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MR VAR - variable); and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.



The results for the Comprehensive Cost Sharing option vary from those in the Amalgamation scenario for two reasons: the potential savings with Amalgamation would be greater; and, the Amalgamation option results in a single tax rate for each class of assessment across all participating municipalities.

NON-RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2C - Comprehensive Cost Sharing - Alberta Beach and Summer Villages of Sunset Point and Val Quentin: Non-Residential Mill Rate

NON-RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2C				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE										
MAYERTHORPE										
ONOWAY										
ALBERTA BEACH	Good	9.00	Good	9.17	9.43	Good	7.71	-15.9%	-16.3%	Better
BIRCH COVE										
CASTLE ISLAND										
NAKAMUN PARK										
ROSS HAVEN										
SANDY BEACH										
SILVER SANDS										
SUNRISE BEACH										
SUNSET POINT	Fair	3.29	Fair	4.05	4.05	Fair	3.60	-11.1%	-11.2%	Better
SOUTH VIEW										
VAL QUENTIN	Fair	3.57	Fair	3.97	4.08	Fair	3.50	-11.8%	-12.0%	Better
WEST COVE										
YELLOWSTONE										
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

All municipalities included in this option would experience a reduction in Non-Residential Mill Rates, ranging from 11.1% to 16.3%. The average tax reduction across participating municipalities is equal to

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12.9% and 13.2% depending on how Minimum Tax Rates are accommodated. The municipal tax rate reduction varies across municipalities depending on the cost structure specific to that municipality.³²

OPERATING EXPENDITURES PER CAPITA

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2C - Comprehensive Cost Sharing - Alberta Beach and Summer Villages of Sunset Point and Val Quentin: Operating Expenditures Per Capita

OPERATING EXPENDITURES PER CAPITA (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2C			
	2015		2036			2036			
	SCORE	\$	SCORE	\$	Δ	SCORE	\$	ΔΔ	NOTES
LAC STE. ANNE COUNTY									
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	Fair	2,414	Fair	2,212	-8.4%	Fair	2,041	-7.7%	Better
BIRCH COVE									
CASTLE ISLAND									
NAKAMUN PARK									
ROSS HAVEN									
SANDY BEACH									
SILVER SANDS									
SUNRISE BEACH									
SUNSET POINT	Fair	1,820	Fair	1,573	-13.6%	Fair	1,452	-7.7%	Better
SOUTH VIEW									
VAL QUENTIN	Fair	1,936	Fair	1,827	-5.6%	Fair	1,686	-7.7%	Better
WEST COVE									
YELLOWSTONE									
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Operating Expenditures: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

All municipalities included in this option would experience a reduction in Operating Expenditures Per Capita of 7.7%. This represents the cumulative average operating expenditure reduction that could be achieved across all the participating municipalities. It has been assumed that these savings would be equally allocated to each participating municipality.

³² Note that the results for Non-Residential Mill Rates are similar to those for Residential Mill Rates as the split between these rates has been assumed to remain constant for each municipality over the forecast period.

While the operating expenditure savings are the same for each municipality, the share of operating expenditures contribution to the municipal requisition varies, resulting in differential municipal tax rate impacts (as noted above).

SHARE OF NON-RESIDENTIAL ASSESSMENT

The following table provides an overview of the impact on the Share of Non-Residential Assessment for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2C - Comprehensive Cost Sharing - Alberta Beach and Summer Villages of Sunset Point and Val Quentin: Share of Non-Residential Assessment

SHARE OF NON-RESIDENTIAL ASSESSMENT (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2C			
	2015		2036		Δ	2036			NOTES
	SCORE	%	SCORE	%		SCORE	%	ΔΔ	
LAC STE. ANNE COUNTY									
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	Poor	5.8%	Poor	5.6%	-3.4%	Poor	5.6%	0.0%	No Change
BIRCH COVE									
CASTLE ISLAND									
NAKAMUN PARK									
ROSS HAVEN									
SANDY BEACH									
SILVER SANDS									
SUNRISE BEACH									
SUNSET POINT	Fair	0.3%	Fair	0.2%	-33.3%	Fair	0.2%	0.0%	No Change
SOUTH VIEW									
VAL QUENTIN	Fair	0.4%	Fair	0.4%	0.0%	Fair	0.4%	0.0%	No Change
WEST COVE									
YELLOWSTONE									
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Assessment: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

Comprehensive Cost Sharing does not have an impact on the assessment base of the participating municipalities. As a result, there is no benefit (or dis-benefit) of any of these options from a balanced growth perspective.

SUMMARY OF RESULTS

The following table summarizes the results of how this option would impact each municipality across the four measures included in the analysis. All three municipalities included in this option are expected to benefit from the implementation of this option. No municipalities are expected to be made worse off as a result of implementing this option.

Option 2C - Comprehensive Cost Sharing - Alberta Beach and Summer Villages of Sunset Point and Val Quentin: Summary³³

INDICATOR	RESIDENTIAL MILL RATE (MR CON)		NON-RESIDENTIAL MILL RATE (MR CON)		EXPENDITURES PER CAPITA		SHARE OF NON-RESIDENTIAL ASSESSMENT		SCORE
	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	
LAC STE. ANNE COUNTY									
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	-16.3%	Better	-16.3%	Better	-7.7%	Better	0.0%	No Δ	↗
BIRCH COVE									
CASTLE ISLAND									
NAKAMUN PARK									
ROSS HAVEN									
SANDY BEACH									
SILVER SANDS									
SUNRISE BEACH									
SUNSET POINT	-11.2%	Better	-11.2%	Better	-7.7%	Better	0.0%	No Δ	↗
SOUTH VIEW									
VAL QUENTIN	-12.0%	Better	-12.0%	Better	-7.7%	Better	0.0%	No Δ	↗
WEST COVE									
YELLOWSTONE									
Average Change	-13.2%		-13.2%		-7.7%		0.0%		
Summary:	↗	Better (3 of 3)	↘	Worse (None)	⬆	Mixed Result (None)			

Each municipality in this option will experience a net benefit through a reduction in operating expenditures and municipal tax rates.

³³ All Mill Rate changes reflect the impact of the option holding any Minimum Tax Rate levied by the municipality constant (MR CON).

- ▶ The operating expenditure benefits for each municipality result in a different municipal tax rate reduction because the share operating expenditures comprise of the municipal tax requisition vary across municipalities.
- ▶ The reduction in Operating Expenditures Per Capita and municipal tax rates improves over the previous Options (2A & 2B) due primarily to the proximity of the municipalities. Note that the benefit is only slightly benefit for the municipalities participating in this Option (2C) as compared to Option 2A where all municipalities participate in shared service delivery.
- ▶ The benefits of Comprehensive Cost Sharing flow to each municipality, as compared to the Amalgamation Option (1C) where some municipalities, without some measure of tax protection, would experience an increase in tax rates, especially Non-Residential Tax rates. This results from all participating municipalities sharing common mill rates in the Amalgamation option.
- ▶ There would be no benefit to any municipality in terms of balanced growth as seen for the Summer Villages in the Amalgamation Option 1C.

OPTION 2D - COMPREHENSIVE COST SHARING - ALBERTA BEACH AND ALL SUMMER VILLAGES

This option considers the cost savings associated with Comprehensive Cost Sharing including the Village of Alberta Beach and all the Summer Villages in Lac Ste. Anne County.

As with previous options, the location of where these services would be delivered and structure for service delivery have been assumed to be determined by negotiations among all municipalities with the objective of identifying the most efficient service delivery option.

Operating cost savings would be achieved by the spreading of overhead costs of service delivery across all the municipalities in this option. These savings have been estimated for all participating municipalities based on the portion of costs that are estimated to be fixed, and not vary with the growth.

Note that the potential for cost savings in the Comprehensive Cost Sharing option is not expected to be as great as with amalgamation due to the added synergies that would be available with amalgamating all participating municipalities into a single municipality. This would account for each municipality retaining a local Council and have a capability to administer and maintain the contract.

RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2D - Comprehensive Cost Sharing - Alberta Beach and All Summer Villages: Residential Mill Rate

RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2D				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE										
MAYERTHORPE										
ONOWAY										
ALBERTA BEACH	Good	5.00	Good	5.09	5.23	Good	3.45	-32.2%	-33.0%	Better
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	5.46	-12.4%	-12.5%	Better
CASTLE ISLAND	Poor	4.20	Poor	4.28	4.28	Fair	3.52	-17.8%	-17.9%	Better
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Poor	4.20	-18.9%	-19.2%	Better
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Fair	1.91	-23.6%	-24.0%	Better
SANDY BEACH	Poor	9.00	Poor	9.21	9.21	Poor	8.06	-12.5%	-12.6%	Better
SILVER SANDS	Poor	5.00	Poor	4.64	4.51	Poor	3.97	-14.4%	-14.6%	Better
SUNRISE BEACH	Poor	6.40	Poor	7.76	9.98	Poor	6.58	-15.2%	-15.6%	Better
SUNSET POINT	Fair	3.29	Poor	4.05	4.05	Fair	3.15	-22.2%	-22.4%	Better
SOUTH VIEW	Poor	6.09	Poor	6.78	7.55	Poor	5.76	-15.0%	-15.4%	Better
VAL QUENTIN	Fair	3.57	Poor	3.97	4.08	Fair	3.01	-24.2%	-24.5%	Better
WEST COVE	Fair	3.90	Poor	4.49	4.76	Fair	3.78	-15.8%	-16.0%	Better
YELLOWSTONE	Poor	5.02	Poor	5.56	5.56	Poor	4.63	-16.7%	-16.9%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

All municipalities included in this option would experience a reduction in Residential Mill Rates from the Reference Forecast, ranging from 12.4% to 33.0%. The average tax reduction across participating municipalities is equal to 18.5% and 18.8% depending on how Minimum Tax Rates are accommodated. The municipal tax rate reduction varies across municipalities depending on the cost structure specific to that municipality.³⁴

³⁴ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MR VAR - variable); and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.

The results for the Comprehensive Cost Sharing option vary from those in the Amalgamation scenario for two reasons: the potential savings with Amalgamation would be greater; and, the Amalgamation option results in a single tax rate for each class of assessment across all participating municipalities.

NON-RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2D - Comprehensive Cost Sharing - Alberta Beach and All Summer Villages: Non-Residential Mill Rate

NON-RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2D				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE										
MAYERTHORPE										
ONOWAY										
ALBERTA BEACH	Good	9.00	Good	9.17	9.43	Good	6.20	-32.4%	-33.2%	Better
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	5.46	-12.4%	-12.5%	Better
CASTLE ISLAND	Fair	4.20	Fair	4.28	4.28	Fair	3.52	-17.8%	-17.9%	Better
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Fair	4.20	-18.9%	-19.2%	Better
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Fair	1.91	-23.6%	-24.0%	Better
SANDY BEACH	Poor	13.00	Poor	13.30	13.30	Poor	11.64	-12.5%	-12.6%	Better
SILVER SANDS	Fair	17.25	Poor	16.02	15.60	Fair	13.69	-14.5%	-14.7%	Better
SUNRISE BEACH	Poor	25.00	Poor	30.35	39.03	Poor	25.73	-15.2%	-15.6%	Better
SUNSET POINT	Fair	3.29	Fair	4.05	4.05	Fair	3.15	-22.2%	-22.4%	Better
SOUTH VIEW	Poor	19.67	Poor	21.91	24.43	Fair	18.60	-15.1%	-15.4%	Better
VAL QUENTIN	Fair	3.57	Fair	3.97	4.08	Fair	3.01	-24.2%	-24.5%	Better
WEST COVE	Fair	3.90	Poor	4.49	4.76	Fair	3.78	-15.8%	-16.0%	Better
YELLOWSTONE	Fair	17.25	Fair	19.09	19.10	Poor	15.89	-16.8%	-16.9%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

All municipalities included in this option would experience a reduction in Non-Residential Mill Rates, ranging from 12.4% to 33.2%. The average tax reduction across participating municipalities is equal to

18.6% and 08.8% depending on how Minimum Tax Rates are accommodated. The municipal tax rate reduction varies across municipalities depending on the cost structure specific to that municipality.³⁵

OPERATING EXPENDITURES PER CAPITA

The following table provides an overview of the impact on Non-Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2D - Comprehensive Cost Sharing - Alberta Beach and All Summer Villages: Operating Expenditures Per Capita

OPERATING EXPENDITURES PER CAPITA (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2D			
	2015		2036			2036			
	SCORE	\$	SCORE	\$	Δ	SCORE	\$	ΔΔ	NOTES
LAC STE. ANNE COUNTY									
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	Fair	2,414	Fair	2,212	-8.4%	Fair	1,866	-15.6%	Better
BIRCH COVE	Fair	1,392	Good	1,321	-5.1%	Good	1,114	-15.7%	Better
CASTLE ISLAND	Poor	3,570	Poor	2,842	-20.4%	Fair	2,397	-15.7%	Better
NAKAMUN PARK	Poor	5,515	Poor	4,750	-13.9%	Poor	4,006	-15.7%	Better
ROSS HAVEN	Fair	1,795	Fair	1,549	-13.7%	Good	1,307	-15.6%	Better
SANDY BEACH	Fair	1,452	Good	1,351	-7.0%	Good	1,140	-15.6%	Better
SILVER SANDS	Fair	2,078	Fair	1,806	-13.1%	Fair	1,524	-15.6%	Better
SUNRISE BEACH	Fair	1,467	Good	1,175	-19.9%	Good	991	-15.7%	Better
SUNSET POINT	Fair	1,820	Fair	1,573	-13.6%	Fair	1,327	-15.6%	Better
SOUTH VIEW	Fair	2,045	Fair	1,771	-13.4%	Fair	1,494	-15.6%	Better
VAL QUENTIN	Fair	1,936	Fair	1,827	-5.6%	Fair	1,541	-15.7%	Better
WEST COVE	Fair	2,125	Fair	1,926	-9.4%	Fair	1,624	-15.7%	Better
YELLOWSTONE	Fair	1,841	Fair	1,542	-16.2%	Good	1,301	-15.6%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Operating Expenditures: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

All municipalities included in this option would experience a reduction in Operating Expenditures Per Capita of 15.6%. This represents the cumulative average operating expenditure reduction that could be achieved across all the participating municipalities. It has been assumed that these savings would

³⁵ Note that the results for Non-Residential Mill Rates are similar to those for Residential Mill Rates as the split between these rates has been assumed to remain constant for each municipality over the forecast period.

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be equally allocated to each participating municipality.³⁶ While the operating expenditure savings are the same for each municipality, the share of operating expenditures contribution to the municipal requisition varies, resulting in differential municipal tax rate impacts (as noted above).

SHARE OF NON-RESIDENTIAL ASSESSMENT

The following table provides an overview of the impact on the Share of Non-Residential Assessment for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 2D - Comprehensive Cost Sharing - Alberta Beach and All Summer Villages:: Share of Non-Residential Assessment

SHARE OF NON-RESIDENTIAL ASSESSMENT (REAL 2015 \$)	REFERENCE FORECAST					OPTION 2D			
	2015		2036		Δ	2036			NOTES
	SCORE	%	SCORE	%		SCORE	%	ΔΔ	
LAC STE. ANNE COUNTY									
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	Poor	5.8%	Poor	5.6%	-3.4%	Poor	5.6%	0.0%	No Change
BIRCH COVE	Fair	0.4%	Fair	0.4%	0.0%	Fair	0.4%	0.0%	No Change
CASTLE ISLAND	Poor	0.1%	Poor	0.1%	0.0%	Poor	0.1%	0.0%	No Change
NAKAMUN PARK	Fair	0.4%	Fair	0.4%	0.0%	Fair	0.4%	0.0%	No Change
ROSS HAVEN	Good	1.2%	Good	1.2%	0.0%	Good	1.2%	0.0%	No Change
SANDY BEACH	Good	1.5%	Good	1.5%	0.0%	Good	1.5%	0.0%	No Change
SILVER SANDS	Good	2.6%	Good	2.6%	0.0%	Good	2.6%	0.0%	No Change
SUNRISE BEACH	Fair	0.5%	Fair	0.4%	-20.0%	Fair	0.4%	0.0%	No Change
SUNSET POINT	Fair	0.3%	Fair	0.2%	-33.3%	Fair	0.2%	0.0%	No Change
SOUTH VIEW	Good	0.6%	Fair	0.4%	-33.3%	Fair	0.4%	0.0%	No Change
VAL QUENTIN	Fair	0.4%	Fair	0.4%	0.0%	Fair	0.4%	0.0%	No Change
WEST COVE	Fair	0.4%	Fair	0.3%	-25.0%	Fair	0.3%	0.0%	No Change
YELLOWSTONE	Fair	0.4%	Fair	0.3%	-25.0%	Fair	0.3%	0.0%	No Change
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Assessment: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

Comprehensive Cost Sharing does not have an impact on the assessment base of the participating municipalities. As a result, there is no benefit (or dis-benefit) of any of these options from a balanced growth perspective.

³⁶ Some variation in this figure is due to rounding.

SUMMARY OF RESULTS

The following table summarizes the results of how this option would impact each municipality across the four measures included in the analysis. Overall, all 13 municipalities are expected to benefit from the implementation of this option. No municipalities are expected to be made worse off as a result of implementing this option.

Option 2D - Comprehensive Cost Sharing - Alberta Beach and All Summer Villages: Summary³⁷

INDICATOR	RESIDENTIAL MILL RATE (MR CON)		NON-RESIDENTIAL MILL RATE (MR CON)		EXPENDITURES PER CAPITA		SHARE OF NON-RESIDENTIAL ASSESSMENT		SCORE
	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	
LAC STE. ANNE COUNTY									
MAYERTHORPE									
ONOWAY									
ALBERTA BEACH	-33.0%	Better	-33.2%	Better	-15.6%	Better	0.0%	No Δ	↗
BIRCH COVE	-12.5%	Better	-12.5%	Better	-15.7%	Better	0.0%	No Δ	↗
CASTLE ISLAND	-17.9%	Better	-17.9%	Better	-15.7%	Better	0.0%	No Δ	↗
NAKAMUN PARK	-19.2%	Better	-19.2%	Better	-15.7%	Better	0.0%	No Δ	↗
ROSS HAVEN	-24.0%	Better	-24.0%	Better	-15.6%	Better	0.0%	No Δ	↗
SANDY BEACH	-12.6%	Better	-12.6%	Better	-15.6%	Better	0.0%	No Δ	↗
SILVER SANDS	-14.6%	Better	-14.7%	Better	-15.6%	Better	0.0%	No Δ	↗
SUNRISE BEACH	-15.6%	Better	-15.6%	Better	-15.7%	Better	0.0%	No Δ	↗
SUNSET POINT	-22.4%	Better	-22.4%	Better	-15.6%	Better	0.0%	No Δ	↗
SOUTHVIEW	-15.4%	Better	-15.4%	Better	-15.6%	Better	0.0%	No Δ	↗
VAL QUENTIN	-24.5%	Better	-24.5%	Better	-15.7%	Better	0.0%	No Δ	↗
WEST COVE	-16.0%	Better	-16.0%	Better	-15.7%	Better	0.0%	No Δ	↗
YELLOWSTONE	-16.9%	Better	-16.9%	Better	-15.6%	Better	0.0%	No Δ	↗
Average Change	-18.8%		-18.8%		-15.6%		0.0%		
Summary:	↗ Better (13 of 13)		↘ Worse (None)				↕ Mixed Result (None)		

Each municipality in this option will experience a net benefit through a reduction in operating expenditures and municipal tax rates.

³⁷ All Mill Rate changes reflect the impact of the option holding any Minimum Tax Rate levied by the municipality constant (MR CON).

- ▶ The operating expenditure benefits for each municipality result in a different municipal tax rate reduction because the share operating expenditures comprise of the municipal tax requisition vary across municipalities.
- ▶ The benefits of Comprehensive Cost Sharing flow to each municipality, as compared to the Amalgamation Option (ID) where some municipalities, without some measure of tax protection, would experience an increase in tax rates, especially Non-Residential Tax rates. This results from all participating municipalities sharing common mill rates in the Amalgamation option.
- ▶ There would be no benefit to any municipality in terms of balanced growth as seen for the Summer Villages in the Amalgamation Option ID.

OPTION 3 - COST SHARING ON SELECTED MUNICIPAL SERVICES

Cost Sharing On Selected Municipal Services is similar to Comprehensive Cost Sharing except that it looks at the impact of a single service area. This isolates the potential for shared service delivery to a single service area and evaluates the potential benefits of this approach to cost sharing.

ANALYTICAL FRAMEWORK

To complete this analysis, the Reference Forecast has been used as the starting point for each analysis. From this potential cost savings have been estimated and applied to municipal tax requisition for each affected municipality in each year of the forecast.

- ▶ **Cost Savings:** The operating expenditure savings that were estimated for the Comprehensive Cost Sharing options have been used as the starting point for each of the Selected Cost Sharing scenarios.
- ▶ **Contract Administration Costs:** As the Comprehensive Cost Sharing scenarios require a contract to be established and maintained, there will be costs for all parties associated with negotiating and servicing the contract.
- ▶ **Service Delivery:** As with the amalgamation scenarios, it has been assumed that services would be centralized in the largest municipality included in the scenario. As a result, cost savings will result from economies of scale and reduction in overhead costs associated with service delivery in each area, except for Council and some Administration costs.

ALLOCATION OF COST SAVINGS

The estimated cost savings are calculated for each municipality and then aggregated. It is assumed that all cost savings would be shared by each participating municipality in a manner where every municipality's total expenditures are reduced by the same proportion. In other words, the total cost savings are shared proportionally across all the participating municipalities so each would receive the same percentage reduction in expenditures.

OPTION 3A - COST SHARING: ADMINISTRATION SERVICES

This option considers sharing Administration Services as defined by Alberta Municipal Affairs.³⁸ Historical data used for determining average annual expenditures in the function are based on data available from 2009-2014 from Alberta Municipal Affairs and supplemented with information available from municipal financial statements and budgets.

Based on an analysis of the fixed and variable portions of expenditures in this area for the municipalities included in the study, it is estimated that approximately 20% of the variable costs associated with delivering Administrative Services could be saved through joint service delivery. This would result from the ability to share overheads, or fixed costs, associated with this service area across a larger workload. This represents just over \$400,000 of savings per year across all participating municipalities.

³⁸ Alberta Municipal Affairs: http://municipalaffairs.alberta.ca/am_municipal_statistical_return

RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 3A - Shared Service - Administration: Residential Mill Rate

RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 3A				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE	Fair	4.57	Fair	4.50	4.50	Fair	4.42	-1.8%	-1.8%	Better
MAYERTHORPE	Poor	10.10	Poor	9.74	9.69	Fair	9.44	-3.1%	-3.1%	Better
ONOWAY	Good	5.67	Good	4.85	4.83	Good	4.62	-4.7%	-4.8%	Better
ALBERTA BEACH	Good	5.00	Good	5.09	5.23	Good	4.91	-3.5%	-3.6%	Better
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	6.05	-2.9%	-2.9%	Better
CASTLE ISLAND	Poor	4.20	Poor	4.28	4.28	Poor	4.07	-4.9%	-5.0%	Better
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Poor	5.04	-2.7%	-2.7%	Better
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Fair	2.41	-3.6%	-3.7%	Better
SANDY BEACH	Poor	9.00	Poor	9.21	9.21	Poor	8.95	-2.8%	-2.9%	Better
SILVER SANDS	Poor	5.00	Poor	4.64	4.51	Poor	4.52	-2.6%	-2.6%	Better
SUNRISE BEACH	Poor	6.40	Poor	7.76	9.98	Poor	7.50	-3.4%	-3.4%	Better
SUNSET POINT	Fair	3.29	Poor	4.05	4.05	Poor	3.96	-2.2%	-2.2%	Better
SOUTH VIEW	Poor	6.09	Poor	6.78	7.55	Poor	6.58	-2.9%	-3.0%	Better
VAL QUENTIN	Fair	3.57	Poor	3.97	4.08	Fair	3.87	-2.5%	-2.6%	Better
WEST COVE	Fair	3.90	Poor	4.49	4.76	Poor	4.32	-3.8%	-3.8%	Better
YELLOWSTONE	Poor	5.02	Poor	5.56	5.56	Poor	5.40	-2.9%	-2.9%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference Ref Forecast - Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate				

For this option, all municipalities would experience a decline in their Residential Mill Rate. The decline in Residential Mill Rates ranges from 1.8% lower than the Reference Forecast to a decline of 5.0% in 2036. The general decline in tax rates is a result of achieving economies of scale in the delivery of municipal services as compared to current expenditures.³⁹

While it was assumed that the proportionate savings for this function would be available to all municipalities, the differential impact on Residential Mill Rates is due to the share of these expenditures to the total municipal requisition.

³⁹ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MRVAR - variable), and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.

OPERATING EXPENDITURES PER CAPITA

The following table provides an overview of the impact on Operating Expenditures Per Capita for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 3A - Shared Service - Administration: Operating Expenditures Per Capita

OPERATING EXPENDITURES PER CAPITA (REAL 2015 \$)	REFERENCE FORECAST					OPTION 3A			
	2015		2036			2036			
	SCORE	\$	SCORE	\$	Δ	SCORE	\$	ΔΔ	NOTES
LAC STE. ANNE COUNTY	Good	1,765	Good	1,568	-11.2%	Good	1,546	-1.4%	Better
MAYERTHORPE	Fair	1,938	Fair	1,847	-4.7%	Fair	1,819	-1.5%	Better
ONOWAY	Fair	1,888	Fair	1,607	-14.9%	Fair	1,573	-2.1%	Better
ALBERTA BEACH	Fair	2,414	Fair	2,212	-8.4%	Fair	2,174	-1.7%	Better
BIRCH COVE	Fair	1,392	Good	1,321	-5.1%	Good	1,273	-3.6%	Better
CASTLE ISLAND	Poor	3,570	Poor	2,842	-20.4%	Fair	2,714	-4.5%	Better
NAKAMUN PARK	Poor	5,515	Poor	4,750	-13.9%	Poor	4,642	-2.3%	Better
ROSS HAVEN	Fair	1,795	Fair	1,549	-13.7%	Fair	1,513	-2.3%	Better
SANDY BEACH	Fair	1,452	Good	1,351	-7.0%	Good	1,303	-3.6%	Better
SILVER SANDS	Fair	2,078	Fair	1,806	-13.1%	Fair	1,754	-2.9%	Better
SUNRISE BEACH	Fair	1,467	Good	1,175	-19.9%	Good	1,134	-3.5%	Better
SUNSET POINT	Fair	1,820	Fair	1,573	-13.6%	Fair	1,550	-1.5%	Better
SOUTH VIEW	Fair	2,045	Fair	1,771	-13.4%	Fair	1,717	-3.0%	Better
VAL QUENTIN	Fair	1,936	Fair	1,827	-5.6%	Fair	1,795	-1.8%	Better
WEST COVE	Fair	2,125	Fair	1,926	-9.4%	Fair	1,854	-3.7%	Better
YELLOWSTONE	Fair	1,841	Fair	1,542	-16.2%	Fair	1,501	-2.7%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Operating Expenditures: Real 2015 \$ (No Inflation)					ΔΔ = Difference Ref Forecast - Con Min Tax Rate			

For this option, all municipalities would experience a decline in their Operating Expenditures Per Capita. The decline ranges from 1.4% lower to a decline of 4.5% in 2036.

While it was assumed that the proportionate savings for this function would be available to all municipalities, the differential share Administration expenditures comprise of total expenditures.

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SUMMARY OF RESULTS

The following table summarizes the results of how this option would impact each municipality across the four measures included in the analysis. Overall, all 16 municipalities are expected to benefit from the implementation of this option. Four municipalities would experience mixed results. Overall, no municipalities are expected to be made worse off as a result of implementing this option.

Option 3A - Shared Service - Administration: Summary⁴⁰

INDICATOR	RESIDENTIAL MILL RATE (MR CON)		NON-RESIDENTIAL MILL RATE (MR CON)		EXPENDITURES PER CAPITA		SHARE OF NON-RESIDENTIAL ASSESSMENT		SCORE
	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	
LAC STE. ANNE COUNTY	-1.8%	Better	-1.8%	Better	-1.4%	Better	0.0%	No Δ	↗
MAYERTHORPE	-3.1%	Better	-3.1%	Better	-1.5%	Better	0.0%	No Δ	↗
ONOWAY	-4.8%	Better	-4.8%	Better	-2.2%	Better	0.0%	No Δ	↗
ALBERTA BEACH	-3.6%	Better	-3.6%	Better	-1.7%	Better	0.0%	No Δ	↗
BIRCH COVE	-2.9%	Better	-2.9%	Better	-3.6%	Better	0.0%	No Δ	↗
CASTLE ISLAND	-5.0%	Better	-5.0%	Better	-4.5%	Better	0.0%	No Δ	↗
NAKAMUN PARK	-2.7%	Better	-2.7%	Better	-2.3%	Better	0.0%	No Δ	↗
ROSS HAVEN	-3.7%	Better	-3.7%	Better	-2.3%	Better	0.0%	No Δ	↗
SANDY BEACH	-2.9%	Better	-2.9%	Better	-3.6%	Better	0.0%	No Δ	↗
SILVER SANDS	-2.6%	Better	-2.6%	Better	-2.9%	Better	0.0%	No Δ	↗
SUNRISE BEACH	-3.4%	Better	-3.4%	Better	-3.5%	Better	0.0%	No Δ	↗
SUNSET POINT	-2.2%	Better	-2.2%	Better	-1.5%	Better	0.0%	No Δ	↗
SOUTHVIEW	-3.0%	Better	-3.0%	Better	-3.1%	Better	0.0%	No Δ	↗
VAL QUENTIN	-2.6%	Better	-2.6%	Better	-1.8%	Better	0.0%	No Δ	↗
WEST COVE	-3.8%	Better	-3.8%	Better	-3.7%	Better	0.0%	No Δ	↗
YELLOWSTONE	-2.9%	Better	-2.9%	Better	-2.7%	Better	0.0%	No Δ	↗
Average Change	-3.2%		-3.2%		-2.6%		0.0%		
Summary:	↗	Better (16 of 16)	↘	Worse (None)	↕	Mixed Result (None)			

All municipalities are projected to benefit from the implementation of this option from a financial perspective.

⁴⁰ All Mill Rate changes reflect the impact of the option holding any Minimum Tax Rate levied by the municipality constant (MR CON).

- ▶ It is estimated that both Residential and Non-Residential Tax Rates could be reduced by an average of approximately 3.2% per year as a result of sharing Administrative services.
- ▶ Operating Expenditures Per Capita would be reduced for all municipalities, averaging a decrease of 2.6% annually.
- ▶ There would be no impact of implementing shared services on the balance of non-residential assessment tax base.

OPTION 3B: BYLAW ENFORCEMENT SERVICES

This option considers sharing Bylaw Services as defined by Alberta Municipal Affairs.⁴¹ Historical data used for determining average annual expenditures in the function are based on data available from 2009-2014 from Alberta Municipal Affairs and supplemented with information available from municipal financial statements and budgets.

Based on an analysis of the fixed and variable portions of expenditures in this area for the municipalities included in the study, it is estimated that approximately 45% of the variable costs associated with delivering Bylaw Services could be saved through joint service delivery. This would result from the ability to share overheads, or fixed costs, associated with this service area across a larger workload. This represents just over \$215,000 of savings per year across all participating municipalities.

It is noted that not all municipalities reported as having Bylaw Enforcement expenditures. In some cases these expenditures were not reported for any years of the historical review, and in other instances they were available for only some years. Based on an analysis of the Bylaw Enforcement expenditures for the municipalities in the study area, and elsewhere in the province, it has been assumed that municipalities not reporting expenditures in this category incurred an average cost of \$15 per capita. It is expected that this may be a conservative estimate of the actual cost of these services, and as a result, the potential savings may be understated.

⁴¹ Alberta Municipal Affairs: http://municipalaffairs.alberta.ca/am_municipal_statistical_return

RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 3B - Shared Service - Bylaw Enforcement: Residential Mill Rate

RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 3A				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE	Fair	4.57	Fair	4.50	4.50	Fair	4.45	-1.1%	-1.1%	Better
MAYERTHORPE	Poor	10.10	Poor	9.74	9.69	Fair	9.38	-3.7%	-3.7%	Better
ONOWAY	Good	5.67	Good	4.85	4.83	Good	4.83	-0.4%	-0.4%	Better
ALBERTA BEACH	Good	5.00	Good	5.09	5.23	Good	5.06	-0.6%	-0.6%	Better
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	6.20	-0.5%	-0.5%	Better
CASTLE ISLAND	Poor	4.20	Poor	4.28	4.28	Poor	4.27	-0.2%	-0.2%	Better
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Poor	5.16	-0.4%	-0.4%	Better
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Fair	2.48	-0.8%	-0.8%	Better
SANDY BEACH	Poor	9.00	Poor	9.21	9.21	Poor	9.20	-0.1%	-0.1%	Better
SILVER SANDS	Poor	5.00	Poor	4.64	4.51	Poor	4.62	-0.4%	-0.4%	Better
SUNRISE BEACH	Poor	6.40	Poor	7.76	9.98	Poor	7.72	-0.5%	-0.5%	Better
SUNSET POINT	Fair	3.29	Poor	4.05	4.05	Poor	4.03	-0.5%	-0.5%	Better
SOUTH VIEW	Poor	6.09	Poor	6.78	7.55	Poor	6.70	-1.2%	-1.2%	Better
VAL QUENTIN	Fair	3.57	Poor	3.97	4.08	Poor	3.95	-0.5%	-0.5%	Better
WEST COVE	Fair	3.90	Poor	4.49	4.76	Poor	4.48	-0.2%	-0.2%	Better
YELLOWSTONE	Poor	5.02	Poor	5.56	5.56	Poor	5.53	-0.5%	-0.5%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between Ref Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference between Ref Constant Min Tax Rate				

For this option, all municipalities would experience a decline in their Residential Mill Rate. The decline in Residential Mill Rates ranges from 0.1% lower than the Reference Forecast to a decline of 3.7% in 2036. The general decline in tax rates is a result of achieving economies of scale in the delivery of municipal services as compared to current expenditures.⁴²

While it was assumed that the proportionate savings for this function would be available to all municipalities, the differential impact on Residential Mill Rates is due to the share of these expenditures to the total municipal requisition.

⁴² It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MR VAR - variable); and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.

OPERATING EXPENDITURES PER CAPITA

The following table provides an overview of the impact on Operating Expenditures Per Capita for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 3B - Shared Service - Bylaw Enforcement: Operating Expenditures Per Capita

OPERATING EXPENDITURES PER CAPITA (REAL 2015 \$)	REFERENCE FORECAST					OPTION 3B			
	2015		2036		Δ	2036			NOTES
	SCORE	\$	SCORE	\$		SCORE	\$	ΔΔ	
LAC STE. ANNE COUNTY	Good	1,765	Good	1,568	-11.2%	Good	1,582	0.9%	Better
MAYERTHORPE	Fair	1,938	Fair	1,847	-4.7%	Fair	1,880	1.8%	Better
ONOWAY	Fair	1,888	Fair	1,607	-14.9%	Fair	1,610	0.2%	Better
ALBERTA BEACH	Fair	2,414	Fair	2,212	-8.4%	Fair	2,219	0.3%	Better
BIRCH COVE	Fair	1,392	Good	1,321	-5.1%	Good	1,328	0.5%	Better
CASTLE ISLAND	Poor	3,570	Poor	2,842	-20.4%	Poor	2,849	0.2%	Better
NAKAMUN PARK	Poor	5,515	Poor	4,750	-13.9%	Poor	4,769	0.4%	Better
ROSS HAVEN	Fair	1,795	Fair	1,549	-13.7%	Fair	1,556	0.5%	Better
SANDY BEACH	Fair	1,452	Good	1,351	-7.0%	Good	1,354	0.2%	Better
SILVER SANDS	Fair	2,078	Fair	1,806	-13.1%	Fair	1,814	0.4%	Better
SUNRISE BEACH	Fair	1,467	Good	1,175	-19.9%	Good	1,182	0.6%	Better
SUNSET POINT	Fair	1,820	Fair	1,573	-13.6%	Fair	1,580	0.4%	Better
SOUTH VIEW	Fair	2,045	Fair	1,771	-13.4%	Fair	1,793	1.2%	Better
VAL QUENTIN	Fair	1,936	Fair	1,827	-5.6%	Fair	1,833	0.3%	Better
WEST COVE	Fair	2,125	Fair	1,926	-9.4%	Fair	1,930	0.2%	Better
YELLOWSTONE	Fair	1,841	Fair	1,542	-16.2%	Fair	1,549	0.5%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Operating Expenditures: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

For this option, all municipalities would experience a decline in their Operating Expenditures Per Capita. The decline ranges from 0.2% lower to a decline of 1.8% in 2036.

While it was assumed that the proportionate savings for this function would be available to all municipalities, the differential share Bylaw Enforcement expenditures comprise of total expenditures.

SUMMARY OF RESULTS

The following table summarizes the results of how this option would impact each municipality across the four measures included in the analysis. Overall, all 16 municipalities are expected to benefit from the implementation of this option. Four municipalities would experience mixed results. Overall, no municipalities are expected to be made worse off as a result of implementing this option.

Option 3B - Shared Service - Bylaw Enforcement: Summary⁴³

INDICATOR	RESIDENTIAL MILL RATE (MR CON)		NON-RESIDENTIAL MILL RATE (MR CON)		EXPENDITURES PER CAPITA		SHARE OF NON-RESIDENTIAL ASSESSMENT		SCORE
	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	
LAC STE. ANNE COUNTY	-1.1%	Better	-1.1%	Better	-0.9%	Better	0.0%	No Δ	↗
MAYERTHORPE	-3.7%	Better	-3.7%	Better	-1.8%	Better	0.0%	No Δ	↗
ONOWAY	-0.4%	Better	-0.4%	Better	-0.2%	Better	0.0%	No Δ	↗
ALBERTA BEACH	-0.6%	Better	-0.6%	Better	-0.3%	Better	0.0%	No Δ	↗
BIRCH COVE	-0.5%	Better	-0.5%	Better	-0.5%	Better	0.0%	No Δ	↗
CASTLE ISLAND	-0.2%	Better	-0.2%	Better	-0.2%	Better	0.0%	No Δ	↗
NAKAMUN PARK	-0.4%	Better	-0.4%	Better	-0.4%	Better	0.0%	No Δ	↗
ROSS HAVEN	-0.8%	Better	-0.8%	Better	-0.4%	Better	0.0%	No Δ	↗
SANDY BEACH	-0.1%	Better	-0.1%	Better	-0.2%	Better	0.0%	No Δ	↗
SILVER SANDS	-0.4%	Better	-0.4%	Better	-0.4%	Better	0.0%	No Δ	↗
SUNRISE BEACH	-0.5%	Better	-0.5%	Better	-0.6%	Better	0.0%	No Δ	↗
SUNSET POINT	-0.5%	Better	-0.5%	Better	-0.4%	Better	0.0%	No Δ	↗
SOUTHVIEW	-1.2%	Better	-1.2%	Better	-1.2%	Better	0.0%	No Δ	↗
VAL QUENTIN	-0.5%	Better	-0.5%	Better	-0.4%	Better	0.0%	No Δ	↗
WEST COVE	-0.2%	Better	-0.2%	Better	-0.2%	Better	0.0%	No Δ	↗
YELLOWSTONE	-0.5%	Better	-0.5%	Better	-0.4%	Better	0.0%	No Δ	↗
Average Change	-0.7%		-0.7%		-0.5%		0.0%		
Summary:	↗ Better (16 of 16)		↘ Worse (None)				⚡ Mixed Result (None)		

All municipalities are projected to benefit from the implementation of this option from a financial perspective.

⁴³ All Mill Rate changes reflect the impact of the option holding any Minimum Tax Rate levied by the municipality constant (MR CON).

- ▶ It is estimated that both Residential and Non-Residential Tax Rates could be reduced by an average of approximately 0.7% per year as a result of sharing Administrative services.
- ▶ Operating Expenditures Per Capita would be reduced for all municipalities, averaging a decrease of 0.5% annually.
- ▶ There would be no impact of implementing shared services on the balance of non-residential assessment tax base.

OPTION 3C: ROAD SERVICES

This option considers sharing road expenditures, Roads, Streets, Walks, Lighting as defined by Alberta Municipal Affairs.⁴⁴ Historical data used for determining average annual expenditures in the function are based on data available from 2009-2014 from Alberta Municipal Affairs and supplemented with information available from municipal financial statements and budgets.

Based on an analysis of the fixed and variable portions of expenditures in this area for the municipalities included in the study, it is estimated that approximately 15% of the variable costs associated with delivering Road Services could be saved through joint service delivery. This would result from the ability to share overheads, or fixed costs, associated with this service area across a larger workload. This represents just over \$1,010,000 of savings per year across all participating municipalities.

⁴⁴ Alberta Municipal Affairs: http://municipalaffairs.alberta.ca/am_municipal_statistical_return

RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 3C - Shared Service - Roads: Residential Mill Rate

RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 3C				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE COUNTY	Fair	4.57	Fair	4.50	4.50	Fair	4.22	-6.2%	-6.3%	Better
MAYERTHORPE	Poor	10.10	Poor	9.74	9.69	Fair	9.27	-4.8%	-4.9%	Better
ONOWAY	Good	5.67	Good	4.85	4.83	Good	4.69	-3.3%	-3.3%	Better
ALBERTA BEACH	Good	5.00	Good	5.09	5.23	Good	5.04	-1.0%	-1.0%	Better
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	6.14	-1.4%	-1.5%	Better
CASTLE ISLAND	Poor	4.20	Poor	4.28	4.28	Poor	4.21	-1.6%	-1.7%	Better
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Poor	4.86	-6.2%	-6.3%	Better
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Fair	2.39	-4.4%	-4.5%	Better
SANDY BEACH	Poor	9.00	Poor	9.21	9.21	Poor	9.16	-0.5%	-0.5%	Better
SILVER SANDS	Poor	5.00	Poor	4.64	4.51	Poor	4.50	-3.0%	-3.1%	Better
SUNRISE BEACH	Poor	6.40	Poor	7.76	9.98	Poor	7.50	-3.4%	-3.4%	Better
SUNSET POINT	Fair	3.29	Poor	4.05	4.05	Poor	3.94	-2.7%	-2.7%	Better
SOUTH VIEW	Poor	6.09	Poor	6.78	7.55	Poor	6.70	-1.2%	-1.2%	Better
VAL QUENTIN	Fair	3.57	Poor	3.97	4.08	Fair	3.91	-1.5%	-1.5%	Better
WEST COVE	Fair	3.90	Poor	4.49	4.76	Poor	4.46	-0.7%	-0.7%	Better
YELLOWSTONE	Poor	5.02	Poor	5.56	5.56	Poor	5.37	-3.4%	-3.5%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between Ref/Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference between Ref Constant Min Tax Rate				

For this option, all municipalities would experience a decline in their Residential Mill Rate. The decline in Residential Mill Rates ranges from 0.5% lower than the Reference Forecast to a decline of 6.3% in 2036. The general decline in tax rates is a result of achieving economies of scale in the delivery of municipal services as compared to current expenditures.⁴⁵

⁴⁵ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MR VAR - variable); and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.

While it was assumed that the proportionate savings for this function would be available to all municipalities, the differential impact on Residential Mill Rates is due to the share of these expenditures to the total municipal requisition.

OPERATING EXPENDITURES PER CAPITA

The following table provides an overview of the impact on Operating Expenditures Per Capita for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 3C - Shared Service - Roads: Operating Expenditures Per Capita

OPERATING EXPENDITURES PER CAPITA (REAL 2015 \$)	REFERENCE FORECAST					OPTION 3C			
	2015		2036			2036			
	SCORE	\$	SCORE	\$	Δ	SCORE	\$	ΔΔ	NOTES
LAC STE. ANNE COUNTY	Good	1,765	Good	1,568	-11.2%	Good	1,487	-5.2%	Better
MAYERTHORPE	Fair	1,938	Fair	1,847	-4.7%	Fair	1,804	-2.3%	Better
ONOWAY	Fair	1,888	Fair	1,607	-14.9%	Fair	1,583	-1.5%	Better
ALBERTA BEACH	Fair	2,414	Fair	2,212	-8.4%	Fair	2,201	-0.5%	Better
BIRCH COVE	Fair	1,392	Good	1,321	-5.1%	Good	1,299	-1.7%	Better
CASTLE ISLAND	Poor	3,570	Poor	2,842	-20.4%	Fair	2,797	-1.6%	Better
NAKAMUN PARK	Poor	5,515	Poor	4,750	-13.9%	Poor	4,507	-5.1%	Better
ROSS HAVEN	Fair	1,795	Fair	1,549	-13.7%	Fair	1,504	-2.9%	Better
SANDY BEACH	Fair	1,452	Good	1,351	-7.0%	Good	1,342	-0.7%	Better
SILVER SANDS	Fair	2,078	Fair	1,806	-13.1%	Fair	1,748	-3.2%	Better
SUNRISE BEACH	Fair	1,467	Good	1,175	-19.9%	Good	1,135	-3.4%	Better
SUNSET POINT	Fair	1,820	Fair	1,573	-13.6%	Fair	1,543	-1.9%	Better
SOUTH VIEW	Fair	2,045	Fair	1,771	-13.4%	Fair	1,750	-1.2%	Better
VAL QUENTIN	Fair	1,936	Fair	1,827	-5.6%	Fair	1,809	-1.0%	Better
WEST COVE	Fair	2,125	Fair	1,926	-9.4%	Fair	1,910	-0.8%	Better
YELLOWSTONE	Fair	1,841	Fair	1,542	-16.2%	Fair	1,493	-3.2%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between 2036 & 2015 values			
	Operating Expenditures: Real 2015 \$ (No Inflation)					ΔΔ = Difference between 2036 & 2036 values			

For this option, all municipalities would experience a decline in their Operating Expenditures Per Capita. The decline ranges from 0.5% lower to a decline of 5.2% in 2036.

While it was assumed that the proportionate savings for this function would be available to all municipalities, the differential share Roads expenditures comprise of total expenditures.

SUMMARY OF RESULTS

The following table summarizes the results of how this option would impact each municipality across the four measures included in the analysis. Overall, all 16 municipalities are expected to benefit from the implementation of this option. Four municipalities would experience mixed results. Overall, no municipalities are expected to be made worse off as a result of implementing this option.

Option 3C - Shared Service - Roads: Summary⁴⁶

INDICATOR	RESIDENTIAL MILL RATE (MR CON)		NON-RESIDENTIAL MILL RATE (MR CON)		EXPENDITURES PER CAPITA		SHARE OF NON-RESIDENTIAL ASSESSMENT		SCORE
	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	
LAC STE. ANNE COUNTY	-6.3%	Better	-6.3%	Better	-5.2%	Better	0.0%	No Δ	↗
MAYERTHORPE	-4.9%	Better	-4.9%	Better	-2.3%	Better	0.0%	No Δ	↗
ONOWAY	-3.3%	Better	-3.3%	Better	-1.5%	Better	0.0%	No Δ	↗
ALBERTA BEACH	-1.0%	Better	-1.0%	Better	-0.5%	Better	0.0%	No Δ	↗
BIRCH COVE	-1.5%	Better	-1.5%	Better	-1.7%	Better	0.0%	No Δ	↗
CASTLE ISLAND	-1.7%	Better	-1.7%	Better	-1.6%	Better	0.0%	No Δ	↗
NAKAMUN PARK	-6.3%	Better	-6.3%	Better	-5.1%	Better	0.0%	No Δ	↗
ROSS HAVEN	-4.5%	Better	-4.5%	Better	-2.9%	Better	0.0%	No Δ	↗
SANDY BEACH	-0.5%	Better	-0.5%	Better	-0.7%	Better	0.0%	No Δ	↗
SILVER SANDS	-3.1%	Better	-3.1%	Better	-3.2%	Better	0.0%	No Δ	↗
SUNRISE BEACH	-3.4%	Better	-3.4%	Better	-3.4%	Better	0.0%	No Δ	↗
SUNSET POINT	-2.7%	Better	-2.7%	Better	-1.9%	Better	0.0%	No Δ	↗
SOUTH VIEW	-1.2%	Better	-1.2%	Better	-1.2%	Better	0.0%	No Δ	↗
VAL QUENTIN	-1.5%	Better	-1.5%	Better	-1.0%	Better	0.0%	No Δ	↗
WEST COVE	-0.7%	Better	-0.7%	Better	-0.8%	Better	0.0%	No Δ	↗
YELLOWSTONE	-3.5%	Better	-3.5%	Better	-3.2%	Better	0.0%	No Δ	↗
Average Change	-2.9%		-2.9%		-2.3%		0.0%		
Summary:	↗ Better (16 of 16)		↘ Worse (None)				↕ Mixed Result (None)		

All municipalities are projected to benefit from the implementation of this option from a financial perspective.

⁴⁶ All Mill Rate changes reflect the impact of the option holding any Minimum Tax Rate levied by the municipality constant (MR CON).

- ▶ It is estimated that both Residential and Non-Residential Tax Rates could be reduced by an average of approximately 2.9% per year as a result of sharing Administrative services.
- ▶ Operating Expenditures Per Capita would be reduced for all municipalities, averaging a decrease of 2.3% annually.
- ▶ There would be no impact of implementing shared services on the balance of non-residential assessment tax base.

OTHER SERVICE AREAS

Several other service areas were considered for cost sharing but have not been actively analyzed.

- ▶ **Fire Protection:** Significant changes have occurred in the delivery of fire protection in the past year. Currently fire protection are primarily delivery by the County serving its hamlets and some Summer Villages, and the Towns of Mayerthorpe, and Onoway. Onoway has recently contracted fire services to an independent operator that provides service to the Town, Alberta Beach and Summer Villages of Silver Sands, South View, Yellowstone, Val Quinten, Castle Island and Nakamun Park. It is recognized in the region that this essential service has both a human and financial impact on residents and businesses. Recent adoption of a mutual aid agreement between Lac Ste. Anne County and Onoway suggests that the coordination of delivery of these services is being addressed. As these changes are recent, it is prudent to review the efficiency and cost saving potential once operations have been firmly established through the next year or two.
- ▶ **FCSS:** There are a myriad of community services provided throughout the region and these are largely supported through FCSS and other activities by municipalities and local community organizations. A review of how FCSS funding priorities could best be achieved has been the subject of discussion between municipalities. The administration of this program to find the optimal balance between setting regional and local priorities will continue to evolve. From a cost efficiency perspective, the majority of activity is the transference of provincial and local funding to designated organizations. As a result, there is a very limited opportunity for cost savings as much of the program is a flow through of funds.
- ▶ **Utilities:** Water, wastewater and solid waste disposal have been largely regionalized and provided on an as needed and financial feasibility basis. Adherence to a 'utility' rate approach to funding these operations will ensure that services are provided and expanded in a cost effective manner.
- ▶ **Planning:** Several joint planning initiatives have been initiated for all larger municipalities in the region, including: Alberta Beach Intermunicipal Development Plan, Onoway Lac Ste. Anne IDP (draft), and discussions regarding joint planning with Mayerthorpe. It is expected that this planning work can be accomplished on as needed basis to complete and update plans.
- ▶ **Recreation Facilities:** There are numerous recreation facilities that are owned and funded in a variety of ways. There is an opportunity to coordinate infrastructure investment, service delivery and funding.

Addendum reports have been provided for **FCSS** and **Recreation Facilities** under separate cover.

OPTION 4 -REVENUE SHARING

Regional revenue sharing has been adopted by several municipalities in Alberta. In some instances, such as Leduc County sharing tax revenues from the International Airport with the City of Leduc, the origins of revenue sharing were a Municipal Government Board decision on an annexation proposal. Subsequent to this MGB (previously Local Authorities Board) decision in 1989, the City and County recently worked out a new arrangement based on the Board Order.

In other instances, revenue sharing has been adopted in response to discussions between municipalities regarding regional municipal finance issues and equity. An example of this is the 2013 Yellowhead County revenue sharing agreement with the Towns of Edson and Hinton. This agreement sees a percent of the non-residential tax revenues generated within a defined area of Yellowhead County to be shared with Edson and Hinton. Revenue sharing commenced in 2014 with the Towns receiving a total of \$4.1 million. In 2016 this amount has increased to almost \$7 million with Edson receiving just over \$5 million and Hinton \$1.9 million.

RATIONALE FOR REVENUE SHARING

Tax or revenue sharing should be founded on a principle to ensure that the agreement reflects its intent. In the case of the Leduc's it was the Boards consideration that the City of Leduc hosted a significant proportion of workers at the airport and as a result was justified in receiving a share of tax revenues from the airport to support residential development.

In the case of Yellowhead County, it was recognized that there existed a fiscal imbalance between the County and its urban counterparts. County Council wished to be proactive and find a 'local solution' to this imbalance without a solution being imposed by the province. In arriving at revenue sharing, several options were considered, including dissolution of the Town's into the County, forming a new specialized municipality and renegotiating current revenue sharing arrangements.

In the case of Lac Ste. Anne County and the urban municipalities within the County, there are some significant differences that exist than in the examples of revenue sharing mentioned and other revenue sharing situations found elsewhere in Alberta.

- ▶ The County's fiscal position is not significantly greater than that of the urban municipalities in the County. Only four municipalities have a lower total assessment per capita figure than Lac Ste. Anne County (Onoway, Alberta Beach, Sandy Beach and Sunrise Beach).
- ▶ The County's residential municipal tax rate is roughly in the middle of the rates for most municipalities in the County. Six municipalities have a lower Residential Tax Rate. Only 3 have a higher Non-Residential Tax Rate, but this is because most Summer Villages have only a single tax rate which is applied to all taxable properties in the municipality.
- ▶ The County hosts the majority of residential development (approximately 70%) in the region. As a result urban municipalities are not hosting a significant portion of the residential development with the County being the location of most of the jobs and associated commercial/industrial non-residential assessment. The County is home to seven Hamlets, including: Chervil, Glenevis, Green Court, Gunn, Rich Valley, Rochfort Bridge and Sangudo.
- ▶ The County does have a significantly more diverse assessment base than any of the urban municipalities, especially the Summer Villages. This includes a significant portion of linear assessment (approximately 22% of the County's assessment base in 2015). It is typical of rural municipalities.

As a result, it is more difficult to make an obvious case that there are clear inequities in the assessment base of the County versus urban municipalities in the County, or that these urban municipalities are hosting a significant amount of residential development and performing a dormitory

function to commercial and industrial development in the County. While there is a significant lack of non-residential development generally in Summer Villages, in many instances, the assessment per capita is higher (and in some cases significantly higher) than that in the County.

If regional tax (revenue) sharing were to be implemented by the County, it could be argued that it would be to assist in reflecting through revenue sharing a greater degree of balance and stability in the region assessment tax base.

OPTIONS FOR REVENUE SHARING

For the purposes of evaluating the impact of regional tax (revenue) sharing, several options were considered. These include determining an appropriate amount to be shared and the means by which revenues would be distributed.

- ▶ Determining the amount to be shared: Typically, the revenue sharing amount would be based on identifying commercial/industrial operations or regions where workers in the rural municipality typically live in adjacent urban municipalities. Some share of tax revenues from these operations or area would then be shared between the interested parties. As this situation does not exist in Lac Ste. Anne County, an arbitrary amount of \$1 million has been assumed. This represents approximately 6% of the County's municipal tax requisition (2015).
- ▶ Determining the basis for sharing: Sharing typically follows some metric related to the shared amount following workers or population associated with the development. Alternatively, the relative financial position of the affected municipalities as measured by assessment per capita can be used to help alleviate inequities in tax bases. In this instance, some municipalities have a better assessment per capita rate than the County, in which case, this would not seem to be a reasonable basis upon which County tax revenue should be shared. As a result, it was assumed that regional share of urban population would be a reasonable basis upon which to share, as it would reflect an equitable measure of the costs each urban municipality may benefit from sharing.

The second general approach to revenue sharing would be to designate non-residential assessment growth for sharing. For this option, only the largest municipalities are expected to have any significant non-residential assessment growth that would be worth considering for sharing.

- ▶ For this option, all incremental non-residential assessment tax revenues would be shared between the participating municipalities.
- ▶ It has been assumed that the County and two Towns would participate in this option.
 - ▶ Lac Ste. Anne County
 - ▶ Town of Mayerthorpe
 - ▶ Town of Onoway
- ▶ All non-residential tax revenues from incremental (new) growth would be shared as follows:
 - ▶ Host municipality would receive 40% of total revenues
 - ▶ The other two municipalities would receive a share of the remaining 60% based on their relative population.

OPTION 4A: COUNTY REVENUE SHARING \$1 MILLION

In this option it is assumed that Lac Ste. Anne County would share a total of \$1 million annually in each year of the forecast with all urban municipalities in the County. The basis for sharing is assumed to be population, whereby each receiving municipality would receive a share of the \$1 million based on its share of the population total for all the urban municipalities.

The \$1 million of revenues shared by Lac Ste. Anne County in this option represents approximately 6.0% of its 2015 municipal tax requisition. Based on the 2015 population (estimate) for each municipality, the share this would be as follows:

Share of 2015 Population and Revenue - \$1 Million

2015 SHARE OF URBAN POPULATION	2015		
	POPULATION	SHARE	REVENUE SHARE
LAC STE. ANNE COUNTY			-1,000,000
MAYERTHORPE	1,401	29.0%	289,500
ONOWAY	1,100	22.7%	227,300
ALBERTA BEACH	867	17.9%	179,100
BIRCH COVE	45	0.9%	9,300
CASTLE ISLAND	19	0.4%	3,900
NAKAMUN PARK	36	0.8%	7,500
ROSS HAVEN	137	2.8%	28,400
SANDY BEACH	223	4.6%	46,200
SILVER SANDS	154	3.2%	31,900
SUNRISE BEACH	149	3.1%	30,900
SUNSET POINT	221	4.6%	45,800
SOUTH VIEW	76	1.6%	15,700
VAL QUENTIN	157	3.3%	32,500
WEST COVE	121	2.5%	25,100
YELLOWSTONE	131	2.7%	27,100
Total	4,837	100.0%	1,000,000

Note that the impact of revenue sharing for Non-Residential Tax Rates would be the same as those for Residential Tax Rates and have not been presented below. Also, municipal Operating Expenditures Per Capita and tax base (Share of Non-Residential Assessment) are not affected by revenue sharing, and the tables for these variables have not been provided below.

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RESIDENTIAL MILL RATE

The following table provides an overview of the impact on Residential Mill Rates for this option. This includes the results for the Reference Forecast (Status Quo) for 2015 and 2036 as compared to the results for the option in 2036. The Score represents the result for each municipality compared to other municipalities of the same type.

Option 4A - County Revenue Sharing \$1 Million: Residential Mill Rate

RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 4A				
	2015		2036			2036				
	SCORE	MILL RATE	SCORE	MR VAR	MR CON	SCORE	MILL RATE	Δ	ΔΔ	NOTES
LAC STE. ANNE	Fair	4.57	Fair	4.50	4.50	Fair	4.75	5.6%	5.6%	Worse
MAYERTHORPE	Poor	10.10	Poor	9.74	9.69	Fair	7.71	-20.8%	-21.1%	Better
ONOWAY	Good	5.67	Good	4.85	4.83	Good	3.92	-19.2%	-19.4%	Better
ALBERTA BEACH	Good	5.00	Good	5.09	5.23	Good	4.29	-15.7%	-16.1%	Better
BIRCH COVE	Poor	6.20	Poor	6.23	6.24	Poor	5.54	-11.1%	-11.2%	Better
CASTLE ISLAND	Poor	4.20	Poor	4.28	4.28	Poor	4.07	-4.9%	-5.0%	Better
NAKAMUN PARK	Poor	4.60	Poor	5.18	5.57	Poor	4.99	-3.7%	-3.7%	Better
ROSS HAVEN	Fair	2.42	Fair	2.50	2.55	Fair	2.15	-14.0%	-14.2%	Better
SANDY BEACH	Poor	9.00	Poor	9.21	9.21	Poor	8.24	-10.5%	-10.6%	Better
SILVER SANDS	Poor	5.00	Poor	4.64	4.51	Poor	4.28	-7.8%	-7.9%	Better
SUNRISE BEACH	Poor	6.40	Poor	7.76	9.98	Poor	6.95	-10.4%	-10.7%	Better
SUNSET POINT	Fair	3.29	Poor	4.05	4.05	Fair	3.51	-13.3%	-13.5%	Better
SOUTH VIEW	Poor	6.09	Poor	6.78	7.55	Poor	6.21	-8.4%	-8.6%	Better
VAL QUENTIN	Fair	3.57	Poor	3.97	4.08	Fair	3.36	-15.4%	-15.6%	Better
WEST COVE	Fair	3.90	Poor	4.49	4.76	Poor	4.10	-8.7%	-8.8%	Better
YELLOWSTONE	Poor	5.02	Poor	5.56	5.56	Poor	5.01	-9.9%	-10.0%	Better
Legend:	Score based on MSI for the same municipal type					Δ = Difference between Ref Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference between Ref Constant Min Tax Rate				

For this option, all municipalities received shared revenues would benefit from lower Residential Mill rates as noted in the table above. The decline in Residential Mill Rates ranges from 3.7% lower than the Reference Forecast to a decline of 21.1% in 2036.⁴⁷

This assumes that all the benefits of revenue sharing would be put toward reducing the municipal tax requisition and not to increased expenditures on services. Obviously services could be expanded or enhanced with these funds as it is assumed that there would be no restrictions or caveats on the use of shared revenues.

⁴⁷ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MR VAR - variable); and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.

SUMMARY OF RESULTS

The following table summarizes the results of how this option would impact each municipality across the four measures included in the analysis. All the municipalities receiving revenues from Lac Ste. Anne are projected to receive a net tax benefit (or the equivalent of a net tax benefit) as a result of revenue sharing.

Option 4A - Revenue Sharing on Non-Residential Growth: Summary⁴⁸

INDICATOR	RESIDENTIAL MILL RATE (MR CON)		NON-RESIDENTIAL MILL RATE (MR CON)		EXPENDITURES PER CAPITA		SHARE OF NON-RESIDENTIAL ASSESSMENT		SCORE
	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	
LAC STE. ANNE COUNTY	5.6%	Worse	5.6%	Worse	0.0%	No Δ	0.0%	No Δ	↘
MAYERTHORPE	-21.1%	Better	-21.1%	Better	0.0%	No Δ	0.0%	No Δ	↗
ONOWAY	-19.4%	Better	-19.4%	Better	0.0%	No Δ	0.0%	No Δ	↗
ALBERTA BEACH	-16.1%	Better	-16.1%	Better	0.0%	No Δ	0.0%	No Δ	↗
BIRCH COVE	-11.2%	Better	-11.2%	Better	0.0%	No Δ	0.0%	No Δ	↗
CASTLE ISLAND	-5.0%	Better	-5.0%	Better	0.0%	No Δ	0.0%	No Δ	↗
NAKAMUN PARK	-3.7%	Better	-3.7%	Better	0.0%	No Δ	0.0%	No Δ	↗
ROSS HAVEN	-14.2%	Better	-14.2%	Better	0.0%	No Δ	0.0%	No Δ	↗
SANDY BEACH	-10.6%	Better	-10.6%	Better	0.0%	No Δ	0.0%	No Δ	↗
SILVER SANDS	-7.9%	Better	-7.9%	Better	0.0%	No Δ	0.0%	No Δ	↗
SUNRISE BEACH	-10.7%	Better	-10.7%	Better	0.0%	No Δ	0.0%	No Δ	↗
SUNSET POINT	-13.5%	Better	-13.5%	Better	0.0%	No Δ	0.0%	No Δ	↗
SOUTH VIEW	-8.6%	Better	-8.6%	Better	0.0%	No Δ	0.0%	No Δ	↗
VAL QUENTIN	-15.6%	Better	-15.6%	Better	0.0%	No Δ	0.0%	No Δ	↗
WEST COVE	-8.8%	Better	-8.8%	Better	0.0%	No Δ	0.0%	No Δ	↗
YELLOWSTONE	-10.0%	Better	-10.0%	Better	0.0%	No Δ	0.0%	No Δ	↗
Average Change	-10.7%		-10.7%		0.0%		0.0%		
Summary:	↗ Better (15 of 16)		↘ Worse (1 of 16)				↕ Mixed Result (None)		

Note that Expenditures Per Capita and Share of Non-Residential Assessment are not affected by revenue sharing.

⁴⁸ All Mill Rate changes reflect the impact of the option holding any Minimum Tax Rate levied by the municipality constant (MR CON).

OPTION 4B: TWO WAY REVENUE SHARING

In this option it is assumed that Lac Ste. Anne County and the Towns of Mayerthorpe and Onoway would share all incremental (new) non-residential assessment tax revenues with the other municipalities on the following basis:

- ▶ All non-residential tax revenues from incremental (new) growth would be shared as follows:
 - ▶ Host municipality would receive 40% of total revenues
 - ▶ The other two municipalities would receive a share of the remaining 60% based on their relative population.

Note that the impact of revenue sharing for Non-Residential Tax Rates would be the same as those for Residential Tax Rates and have not been presented below. Also, municipal Operating Expenditures Per Capita and tax base (Share of Non-Residential Assessment) are not affected by revenue sharing, and the tables for these variables have not been provided below.

Option 4B - Two Way Revenue Sharing: Residential Mill Rate

RESIDENTIAL MILL RATE (REAL 2015 \$)	REFERENCE FORECAST					OPTION 4B				
	2015		2036		Δ	2036				
	SCORE	MILL RATE	SCORE	MILL RATE		SCORE	MILL RATE	ΔΔ	NOTES	
LAC STE. ANNE	Fair	4.57	Fair	4.50	4.50	Fair	4.58	1.8%	1.8%	Worse
MAYERTHORPE	Poor	10.10	Poor	9.74	9.69	Fair	9.12	-6.4%	-6.4%	Better
ONOWAY	Good	5.67	Good	4.85	4.83	Good	4.67	-3.7%	-3.7%	Better
ALBERTA BEACH										
BIRCH COVE										
CASTLE ISLAND										
NAKAMUN PARK										
ROSS HAVEN										
SANDY BEACH										
SILVER SANDS										
SUNRISE BEACH										
SUNSET POINT										
SOUTH VIEW										
VAL QUENTIN										
WEST COVE										
YELLOWSTONE										
Legend:	Score based on MSI for the same municipal type					Δ = Difference between Ref Variable Min Tax Rate				
	Mill Rate: Real 2015 \$ (No Inflation)					ΔΔ = Difference between Ref Constant Min Tax Rate				

Based on the growth forecasts for each municipality, Lac Ste. Anne County is projected to experience the largest increase in non-residential assessment growth over the forecast period, followed by Onoway then Mayerthorpe. As a result, the County is the largest contributor of revenues to the revenue sharing pool, followed by Onoway then Mayerthorpe. Overall, the Towns are net beneficiaries of this revenue sharing approach.⁴⁹

This assumes that all the benefits of revenue sharing would be put toward reducing the municipal tax requisition and not to increased expenditures on services. Obviously services could be expanded or enhanced with these funds as it is assumed that there would be no restrictions or caveats on the use of shared revenues.

⁴⁹ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MRVAR - variable); and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.

SUMMARY OF RESULTS

The following table summarizes the results of how this option would impact each municipality across the four measures included in the analysis. All the municipalities receiving revenues from Lac Ste. Anne are projected to receive a net tax benefit (or the equivalent of a net tax benefit) as a result of revenue sharing.

Option 4B - County Revenue Sharing \$1 Million: Summary⁵⁰

INDICATOR	RESIDENTIAL MILL RATE (MR CON)		NON-RESIDENTIAL MILL RATE (MR CON)		EXPENDITURES PER CAPITA		SHARE OF NON-RESIDENTIAL ASSESSMENT		SCORE
	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	ΔΔ	NOTES	
LAC STE. ANNE COUNTY	1.8%	Worse	1.8%	Worse	0.0%	No Δ	0.0%	No Δ	↘
MAYERTHORPE	-6.4%	Better	-6.4%	Better	0.0%	No Δ	0.0%	No Δ	↗
ONOWAY	-3.7%	Better	-3.7%	Better	0.0%	No Δ	0.0%	No Δ	↗
ALBERTA BEACH									
BIRCH COVE									
CASTLE ISLAND									
NAKAMUN PARK									
ROSS HAVEN									
SANDY BEACH									
SILVER SANDS									
SUNRISE BEACH									
SUNSET POINT									
SOUTH VIEW									
VAL QUENTIN									
WEST COVE									
YELLOWSTONE									
Average Change	-2.8%		-2.8%		0.0%		0.0%		
Summary:	↗ Better (2 of 3)		↘ Worse (1 of 3)				⚖ Mixed Result (None)		

Note that Expenditures Per Capita and Share of Non-Residential Assessment are not affected by revenue sharing.

⁵⁰ All Mill Rate changes reflect the impact of the option holding any Minimum Tax Rate levied by the municipality constant (MR CON).

Conclusions

Based on the review and analysis of each option, the general findings are summarized below. A summary of the estimated impacts of each option is provided below. These results assume that any Minimum Tax Rates would be adjusted with the general municipal tax rates. The alternate approach of holding the Minimum Tax Rates constant and allow all impacts to be borne by the general tax rate are summarized in Appendix F.

GENERAL FINDINGS

The revenue/cost sharing options have been evaluated across four parameters: Residential Mill Rates; Non-Residential Mill Rates, Operating Expenditures Per Capita; and, Share of Non-Residential Assessment. The resulting impact on each measure and Municipal Sustainability Indicator are provided in the tables below.

- ▶ Each of the options evaluated will generally have a positive impact in reducing Residential Mill Rates and Operating Expenditures Per Capita. There are only a few instances where Residential Mill Rates would increase from the Reference Forecast in 3 of the 4 amalgamation options and for Lac Ste. Anne County in the Revenue Sharing options.
- ▶ While Residential Mill Rates are lower than the Reference Forecast in most options considered (for most municipalities), the benefit isn't typically significant enough to improve the Municipal Sustainability Indicator. The two amalgamation scenarios amalgamating combinations of Alberta Beach with other Summer Villages appears to have the most positive impact on the Municipal Sustainability Indicator.
- ▶ The impact of Comprehensive Cost Sharing, Selected Cost Sharing and Revenue Sharing generally have a positive impact on Non-Residential Mill Rates resulting in lower municipal tax rates than for the Reference Forecast. This is in contrast to the Amalgamation options which would require the amalgamated municipalities to establish a uniform tax rate for each assessment class. It is noted that there are remedies for this issue that would allow municipalities to maintain their current Residential and Non-Residential Mill Rates. These would include tax forgiveness or the creation of a Specialized Municipality that would allow for different tax rates for different urban service areas.
- ▶ Comprehensive Cost Sharing has the most consistent benefit across municipalities, with all participating municipalities receiving a Residential and Non-Residential Mill Rate (or equivalent) benefit (i.e. Lower municipal tax rates than those projected in the Reference Forecast). This reflects a direct Operating Expenditure Per Capita reduction across all participating municipalities.
- ▶ Selected Cost Sharing also has a direct benefit of reducing Residential and Non-Residential Mill Rates as compared to the Reference Forecast through Operating Expenditure Per Capita reductions. However, the cost savings are smaller as they are limited to selected function areas.
- ▶ Comprehensive and Selected Cost Sharing options do not have an impact on the fiscal capacity of any municipality. As a result, there is no direct benefit of diversification of the assessment base of participating municipalities as would occur with the Amalgamation options.
- ▶ Revenue Sharing will benefit all the municipalities receiving revenues with Lac Ste. Anne County bearing higher tax rates than projected in the Reference Forecast. Revenue Sharing does not directly affect the cost of delivering services nor the assessment base of any participating municipalities. As a result there are no benefits of this option in terms of Operating Expenditures Per Capita or Share of Non-Residential Assessment.

OPTIONS

The revenue/cost sharing options have been evaluated across four parameters: Residential Mill Rates; Non-Residential Mill Rates, Operating Expenditures Per Capita; and, Share of Non-Residential Assessment. The resulting impact on each measure and Municipal Sustainability Indicator are provided in the tables below.

- ▶ **Option 1 - Amalgamation:** Amalgamation where municipal boundaries would be adjusted to create a single municipality from the municipalities being amalgamated.
 - ▶ **Option 1A:** Amalgamation of all municipalities in the study area.
 - ▶ **Option 1B:** Amalgamation of Lac Ste. Anne County and all Villages and Summer Villages in the County.
 - ▶ **Option 1C:** Amalgamation of the Village of Alberta Beach with the Summer Villages of Sunset Point and Val Quentin.
 - ▶ **Option 1D:** Amalgamation of the Village of Alberta Beach with all the Summer Villages in the County.
- ▶ **Option 2 - Comprehensive Cost Sharing:** Comprehensive cost sharing where all municipal operations and services would be delivered from a central municipality without affecting municipal boundaries or jurisdictional control.
 - ▶ **Option 2A:** Comprehensive Cost Sharing of all municipalities in the study area.
 - ▶ **Option 2B:** Comprehensive Cost Sharing of Lac Ste. Anne County and all Villages and Summer Villages in the County.
 - ▶ **Option 2C:** Comprehensive Cost Sharing Alberta Beach with the Summer Villages of Sunset Point and Val Quentin.
 - ▶ **Option 2D:** Comprehensive Cost Sharing of Alberta Beach with all the Summer Villages in the County.
- ▶ **Option 3 - Cost Sharing on Selected Municipal Services:** including:
 - ▶ **Option 3A:** Administration
 - ▶ **Option 3B:** Bylaw Protection
 - ▶ **Option 3C:** Roads & Streets
 - ▶ **Option 3D:** Fire
 - ▶ **Option 3E:** FCSS
- ▶ **Option 4 - Revenue Sharing:** Where the County of Lac Ste. Anne would share tax revenues with selected urban municipalities in the County and alternatively two way revenue sharing between the County and Towns.
 - ▶ **Option 4A:** Sharing of \$1 million annually
 - ▶ **Option 4B:** Two way revenue sharing (County and Towns)

All municipal tax rates presented in this section of the report assume that the Minimum Tax Rates for municipalities using this tool change with the general tax rate (MRVAR - variable). The tax rate results using the Alternative Minimum Tax Rate approach, holding the Minimum Tax Rate constant putting the entire municipal tax impact of the option on the general tax rate, are provided in Appendix F.

RESIDENTIAL MILL RATE IMPACTS

All figures presented represent the change resulting from implementing the option as compared to the Reference Forecast. Both figures are for the last year of the forecast (2036).⁵¹

Residential Mill Rate - Results For Each Option vs Reference Forecast⁵²

OPTION	AMALGAMATION				COMPREHENSIVE COST SHARING				SELECTED COST SHARING			REVENUE SHARING	
	1A	1B	1C	1D	2A	2B	2C	2D	3A	3B	3C	4A	4B
LAC STE. ANNE COUNTY	-9.1%	-5.1%			-8.0%	-4.9%			-1.8%	-1.1%	-6.2%	5.5%	1.8%
MAYERTHORPE	-58.0%				-13.4%				-3.1%	-3.7%	-4.8%	-20.9%	-6.4%
ONOWAY	-15.7%				-14.0%				-4.7%	-0.3%	-3.3%	-19.1%	-3.7%
ALBERTA BEACH	-19.6%	-16.1%	-24.4%	-25.3%	-13.4%	-8.3%	-15.9%	-32.2%	-3.5%	-0.6%	-1.0%	-15.9%	
BIRCH COVE	-34.3%	-31.5%		-39.0%	-5.1%	-3.2%		-12.4%	-2.9%	-0.4%	-1.4%	-11.1%	
CASTLE ISLAND	-4.4%	-0.2%		-11.2%	-7.2%	-4.4%		-17.8%	-4.9%	-0.3%	-1.6%	-4.9%	
NAKAMUN PARK	-21.0%	-17.6%		-26.6%	-7.9%	-4.8%		-18.9%	-2.7%	-0.5%	-6.2%	-3.7%	
ROSS HAVEN	63.6%	70.8%		52.0%	-9.6%	-6.0%		-23.6%	-3.6%	-0.7%	-4.4%	-14.0%	
SANDY BEACH	-55.6%	-53.6%		-58.7%	-5.2%	-3.3%		-12.5%	-2.8%	-0.2%	-0.5%	-10.5%	
SILVER SANDS	-11.9%	-8.0%		-18.1%	-6.0%	-3.7%		-14.4%	-2.6%	-0.4%	-3.0%	-7.9%	
SUNRISE BEACH	-47.3%	-45.0%		-51.0%	-6.2%	-3.9%		-15.2%	-3.4%	-0.6%	-3.4%	-10.5%	
SUNSET POINT	1.0%	5.4%	-4.9%	-6.2%	-9.1%	-5.7%	-11.1%	-22.2%	-2.2%	-0.6%	-2.7%	-13.3%	
SOUTH VIEW	-39.7%	-37.0%		-44.0%	-6.2%	-3.8%		-15.0%	-2.9%	-1.2%	-1.2%	-8.4%	
VAL QUENTIN	3.0%	7.6%	-3.0%	-4.3%	-0.1%	-6.0%	-11.8%	-24.2%	-2.5%	-0.6%	-1.5%	-15.4%	
WEST COVE	-8.9%	-4.9%		-15.4%	-6.5%	-4.0%		-15.8%	-3.8%	-0.2%	-0.7%	-8.7%	
YELLOWSTONE	-26.4%	-23.2%		-31.7%	-7.0%	-4.3%		-16.7%	-2.9%	-0.5%	-3.4%	-9.8%	
Better	13	11	3	12	16	14	3	13	16	16	16	15	2
Worse	3	3	0	1	0	0	0	0	0	0	0	1	1
Total	16	14	3	13	16	14	3	13	16	16	16	16	3
Average Change	-17.8%	-11.3%	-10.8%	-21.5%	-8.4%	-4.7%	-12.9%	-18.5%	-3.1%	-0.7%	-2.8%	-10.5%	-2.8%

- ▶ Amalgamation: Results are mixed with most municipalities benefiting from reduced Residential Mill Rates.
- ▶ Comprehensive Cost Sharing: All municipalities experience reduced Residential Mill Rates.

⁵¹ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Similarly, where a minimum tax rate has been established for a municipality, it has been assumed that this minimum tax rate would be adjusted by the same proportion as the impact on municipal tax rates for other ratepayers. As a result the implications of the option would be distributed evenly to all ratepayers in the municipality. See Appendix F for a guide to interpreting Tax Rate impacts assuming that minimum/special taxes were held constant.

⁵² Tax rates assume that the Minimum Tax Rate varies with the general municipal tax rate. The results for the Alternate Minimum Tax Rate approach where this is held constant is provided in Appendix F.

- ▶ Selected Cost Sharing: All municipalities experience reduced Residential Mill Rates.
- ▶ Revenue Sharing: All municipalities receiving revenues will benefit from reduced Residential Mill Rates in each option.

RESIDENTIAL MILL RATE SUSTAINABILITY INDICATOR RESULTS

The Municipal Sustainability Indicator is based on how each individual municipality compares to the other municipalities in its type (e.g. County, Town, Village or Summer Village). The Reference Forecast result for 2036 is provided as a basis to compare the Option results.

Residential Mill Rate - Sustainability Indicator Score

OPTION	REF	AMALGAMATION				COMPREHENSIVE COST SHARING				SELECTED COST SHARING			REVENUE SHARING	
	2036	1A	1B	1C	1D	2A	2B	2C	2D	3A	3B	3C	4A	4B
LAC STE. ANNE COUNTY	Fair	Fair	Fair			Fair	Fair			Fair	Fair	Fair	Fair	Fair
MAYERTHORPE	Poor	Good				Fair				Fair	Fair	Fair	Fair	Fair
ONOWAY	Good	Good				Good				Good	Good	Good	Good	Good
ALBERTA BEACH	Good	Good	Good	Good	Good	Good	Good	Good	Good	Good	Good	Good	Good	
BIRCH COVE	Poor	Poor	Poor		Fair	Poor	Poor		Poor	Poor	Poor	Poor	Poor	
CASTLE ISLAND	Poor	Poor	Poor		Fair	Poor	Poor		Fair	Poor	Poor	Poor	Poor	
NAKAMUN PARK	Poor	Poor	Poor		Fair	Poor	Poor		Poor	Poor	Poor	Poor	Poor	
ROSS HAVEN	Fair	Poor	Poor		Fair	Fair	Fair		Fair	Fair	Fair	Fair	Fair	
SANDY BEACH	Poor	Poor	Poor		Fair	Poor	Poor		Poor	Poor	Poor	Poor	Poor	
SILVER SANDS	Poor	Poor	Poor		Fair	Poor	Poor		Poor	Poor	Poor	Poor	Poor	
SUNRISE BEACH	Poor	Poor	Poor		Fair	Poor	Poor		Poor	Poor	Poor	Poor	Poor	
SUNSET POINT	Poor	Poor	Poor	Fair	Fair	Fair	Fair	Fair	Fair	Poor	Poor	Poor	Fair	
SOUTH VIEW	Poor	Poor	Poor		Fair	Poor	Poor		Poor	Poor	Poor	Poor	Poor	
VAL QUENTIN	Poor	Poor	Poor	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Poor	Fair	Fair	
WEST COVE	Poor	Poor	Poor		Fair	Poor	Poor		Fair	Poor	Poor	Poor	Poor	
YELLOWSTONE	Poor	Poor	Poor		Fair	Poor	Poor		Poor	Poor	Poor	Poor	Poor	
Poor	12	12	12	0	0	9	9	0	7	10	11	10	9	0
Fair	2	1	1	2	12	5	4	2	5	4	3	4	5	2
Good	2	3	1	1	1	2	1	1	1	2	2	2	2	1
Total	16	16	14	3	13	16	14	3	13	16	16	16	16	3

- ▶ Amalgamation: While Residential Mill rates improve for most municipalities for each option, the Sustainability Indicator improves more significantly for the Alberta Beach and other Summer Village amalgamations.
- ▶ Comprehensive and Selected Cost Sharing: Reduced Residential Mill Rates for these options results in some limited improvement in Sustainability Indicator Scores.

- Revenue Sharing: Reduced Residential Mill Rates with Revenue Sharing results in some limited improvement in Sustainability Indicator Scores.

NON-RESIDENTIAL MILL RATE IMPACTS

All figures presented represent the change resulting from implementing the option as compared to the Reference Forecast. Both figures are for the last year of the forecast (2036).

Non-Residential Mill Rate - Results For Each Option vs Reference Forecast⁵³

OPTION	AMALGAMATION				COMPREHENSIVE COST SHARING				SELECTED COST SHARING			REVENUE SHARING	
	1A	1B	1C	1D	2A	2B	2C	2D	3A	3B	3C	4A	4B
LAC STE. ANNE COUNTY	-9.1%	-5.2%			-7.9%	-4.9%			-1.8%	-1.1%	-6.2%	5.6%	1.8%
MAYERTHORPE	-13.5%				-13.5%				-3.1%	-3.7%	-4.8%	-20.8%	-6.4%
ONOWAY	27.5%				-14.0%				-4.7%	-0.3%	-3.3%	-19.2%	-3.7%
ALBERTA BEACH	89.9%	98.0%	-24.4%	-25.3%	-13.4%	-8.4%	-15.9%	-32.4%	-3.5%	-0.6%	-1.0%	-15.7%	
BIRCH COVE	179.5%	191.5%		10.0%	-5.1%	-3.2%		-12.4%	-2.9%	-0.4%	-1.4%	-11.1%	
CASTLE ISLAND	306.8%	324.3%		60.0%	-7.2%	-4.4%		-17.8%	-4.9%	-0.3%	-1.6%	-4.9%	
NAKAMUN PARK	236.1%	250.6%		32.2%	-7.9%	-4.8%		-18.9%	-2.7%	-0.5%	-6.2%	-3.7%	
ROSS HAVEN	596.4%	626.4%		174.0%	-9.6%	-6.0%		-23.6%	-3.6%	-0.7%	-4.4%	-14.0%	
SANDY BEACH	30.9%	36.5%		-48.5%	-5.1%	-3.2%		-12.5%	-2.8%	-0.2%	-0.5%	-10.5%	
SILVER SANDS	8.7%	13.4%		-57.2%	-6.1%	-3.7%		-14.5%	-2.6%	-0.4%	-3.0%	-7.8%	
SUNRISE BEACH	-42.6%	-40.2%		-77.4%	-6.3%	-3.9%		-15.2%	-3.4%	-0.6%	-3.4%	-10.4%	
SUNSET POINT	329.9%	348.4%	71.1%	69.1%	-9.1%	-5.7%	-11.1%	-22.2%	-2.2%	-0.6%	-2.7%	-13.3%	
SOUTH VIEW	-20.5%	-17.1%		-68.7%	-6.3%	-3.9%		-15.1%	-2.9%	-1.2%	-1.2%	-8.4%	
VAL QUENTIN	338.5%	357.4%	74.6%	72.5%	-10.1%	-6.0%	-11.8%	-24.2%	-2.5%	-0.6%	-1.5%	-15.4%	
WEST COVE	287.8%	304.5%		52.6%	-6.5%	-4.0%		-15.8%	-3.8%	-0.2%	-0.7%	-8.7%	
YELLOWSTONE	-8.8%	-4.9%		-64.1%	-7.0%	-4.3%		-16.8%	-2.9%	-0.5%	-3.4%	-9.9%	
Better	5	4	1	6	16	14	3	13	16	16	16	15	2
Worse	11	10	2	7	0	0	0	0	0	0	0	1	1
Total	16	14	3	13	16	14	3	13	16	16	16	16	3
Average Change	146.1%	177.4%	40.4%	9.9%	-8.4%	-4.7%	-12.9%	-18.6%	-3.1%	-0.7%	-2.8%	-10.5%	-2.8%

- Amalgamation: Results are mixed with most Summer Villages experiencing significant increases in Non-Residential Mill Rates. This occurs where the municipality currently has a uniform tax rate.

⁵³ Tax rates assume that the Minimum Tax Rate varies with the general municipal tax rate. The results for the Alternate Minimum Tax Rate approach where this is held constant is provided in Appendix F.

- Comprehensive Cost Sharing: All municipalities experience reduced Non-Residential Mill Rates.
- Selected Cost Sharing: All municipalities experience reduced Non-Residential Mill Rates.
- Revenue Sharing: All municipalities receiving revenues will benefit from reduced Non-Residential Mill Rates in each option.

NON-RESIDENTIAL MILL RATE SUSTAINABILITY INDICATOR RESULTS

The Municipal Sustainability Indicator is based on how each individual municipality compares to the other municipalities in its type (e.g. County, Town, Village or Summer Village). The Reference Forecast result for 2036 is provided as a basis to compare the Option results.

Non-Residential Mill Rate - Sustainability Indicator Score

OPTION	REF	AMALGAMATION				COMPREHENSIVE COST SHARING				SELECTED COST SHARING			REVENUE SHARING	
	2036	1A	1B	1C	1D	2A	2B	2C	2D	3A	3B	3C	4A	4B
LAC STE. ANNE COUNTY	Poor	Poor	Poor			Poor	Poor			Fair	Fair	Fair	Fair	Fair
MAYERTHORPE	Poor	Poor				Poor				Fair	Fair	Fair	Fair	Fair
ONOWAY	Fair	Poor				Fair				Good	Good	Good	Good	Good
ALBERTA BEACH	Good	Fair	Fair	Good	Good	Good	Good	Good	Good	Good	Good	Good	Good	
BIRCH COVE	Poor	Poor	Poor		Poor	Poor	Poor		Poor	Poor	Poor	Poor	Poor	
CASTLE ISLAND	Fair	Poor	Poor		Poor	Fair	Fair		Fair	Poor	Poor	Poor	Poor	
NAKAMUN PARK	Poor	Poor	Poor		Poor	Poor	Poor		Fair	Poor	Poor	Poor	Poor	
ROSS HAVEN	Fair	Poor	Poor		Poor	Fair	Fair		Fair	Fair	Fair	Fair	Fair	
SANDY BEACH	Poor	Poor	Poor		Poor	Poor	Poor		Poor	Poor	Poor	Poor	Poor	
SILVER SANDS	Poor	Poor	Poor		Poor	Poor	Poor		Fair	Poor	Poor	Poor	Poor	
SUNRISE BEACH	Poor	Poor	Poor		Poor	Poor	Poor		Poor	Poor	Poor	Poor	Poor	
SUNSET POINT	Fair	Poor	Poor	Poor	Poor	Fair	Fair	Fair	Fair	Poor	Poor	Poor	Fair	
SOUTH VIEW	Poor	Poor	Poor		Poor	Poor	Poor		Fair	Poor	Poor	Poor	Poor	
VAL QUENTIN	Fair	Poor	Poor	Poor	Poor	Fair	Fair	Fair	Fair	Fair	Poor	Fair	Fair	
WEST COVE	Poor	Poor	Poor		Poor	Fair	Fair		Fair	Poor	Poor	Poor	Poor	
YELLOWSTONE	Poor	Poor	Poor		Poor	Poor	Poor		Poor	Poor	Poor	Poor	Poor	
Poor	10	15	13	2	12	9	8	0	4	10	11	10	9	0
Fair	5	1	1	0	0	6	5	2	8	4	3	4	5	2
Good	1	0	0	1	1	1	1	1	1	2	2	2	2	1
Total	16	16	14	3	13	16	14	3	13	16	16	16	16	3

- Amalgamation: There is a general deterioration of the Sustainability Indicator due to the amalgamated municipality levying a uniform Non-Residential Mill Rate. This issue could be remedied through tax forgiveness or the creation of a Specialized Municipality.

- ▶ Comprehensive and Selected Cost Sharing: Reduced Non-Residential Mill Rates for these options results in some limited improvement in Sustainability Indicator Scores.
- ▶ Revenue Sharing: Reduced Non-Residential Mill Rates with Revenue Sharing results in some limited improvement in Sustainability Indicator Scores.

OPERATING EXPENDITURES PER CAPITA IMPACTS

All figures presented represent the change resulting from implementing the option as compared to the Reference Forecast. Both figures are for the last year of the forecast (2036).

Operating Expenditures per Capita - Option Impact (Change From Reference Forecast)

OPTION	AMALGAMATION				COMPREHENSIVE COST SHARING				SELECTED COST SHARING			REVENUE SHARING	
	1A	1B	1C	1D	2A	2B	2C	2D	3A	3B	3C	4A	4B
LAC STE ANNE COUNTY	-4.0%	-1.8%			-6.5%	-4.1%			-1.4%	-0.9%	-5.2%		
MAYERTHORPE	-18.5%				-6.5%				-1.5%	-1.8%	-2.3%		
ONOWAY	-6.3%				-6.5%				-2.2%	-0.2%	-1.5%		
ALBERTA BEACH	-31.9%	-30.4%	-16.2%	-30.5%	-6.5%	-4.0%	-7.7%	-15.6%	-1.7%	-0.3%	-0.5%		
BIRCH COVE	14.0%	16.6%		16.4%	-6.4%	-4.0%		-15.7%	-3.6%	-0.5%	-1.7%		
CASTLE ISLAND	-47.0%	-45.8%		-45.9%	-6.5%	-4.0%		-15.7%	-4.5%	-0.2%	-1.6%		
NAKAMUN PARK	-68.3%	-67.6%		-67.6%	-6.5%	-4.0%		-15.7%	-2.3%	-0.4%	-5.1%		
ROSS HAVEN	-2.8%	-0.6%		-0.8%	-6.5%	-4.0%		-15.6%	-2.3%	-0.4%	-2.9%		
SANDY BEACH	11.5%	14.0%		13.8%	-6.4%	-4.0%		-15.6%	-3.6%	-0.2%	-0.7%		
SILVER SANDS	-16.6%	-14.7%		-14.9%	-6.5%	-4.0%		-15.6%	-2.9%	-0.4%	-3.2%		
SUNRISE BEACH	28.2%	31.1%		30.8%	-6.5%	-4.0%		-15.7%	-3.5%	-0.6%	-3.4%		
SUNSET POINT	-4.3%	-2.1%	17.9%	-2.3%	-6.5%	-4.0%	-7.7%	-15.6%	-1.5%	-0.4%	-1.9%		
SOUTH VIEW	-15.0%	-13.0%		-13.2%	-6.5%	-4.0%		-15.6%	-3.1%	-1.2%	-1.2%		
VAL QUENTIN	-17.6%	-15.7%	1.5%	-15.9%	-6.5%	-4.1%	-7.7%	-15.7%	-1.8%	-0.4%	-1.0%		
WEST COVE	-21.8%	-20.0%		-20.2%	-6.5%	-4.0%		-15.7%	-3.7%	-0.2%	-0.8%		
YELLOWSTONE	-2.3%	-0.1%		-0.3%	-6.5%	-4.0%		-15.6%	-2.7%	-0.4%	-3.2%		
Better	13	11	1	10	16	14	3	13	16	16	16		
Worse	3	3	2	3	0	0	0	0	0	0	0		
Total	16	14	3	13	16	14	3	13	16	16	16		
Average Change	-12.7%	-10.7%	1.1%	-11.6%	-6.5%	-4.0%	-7.7%	-15.6%	-2.6%	-0.5%	-2.3%		

- ▶ Amalgamation: Results are mixed with some Summer Villages experiencing significant increases in Operating Expenditures per Capita

- ▶ Comprehensive Cost Sharing: All municipalities experience reduced Operating Expenditures Per Capita.
- ▶ Selected Cost Sharing: All municipalities experience reduced Operating Expenditures Per Capita.
- ▶ Revenue Sharing: No direct affect on Operating Expenditures Per Capita.

OPERATING EXPENDITURES PER CAPITA SUSTAINABILITY INDICATOR RESULTS

The Municipal Sustainability Indicator is based on how each individual municipality compares to the other municipalities in its type (e.g. County, Town, Village or Summer Village). The Reference Forecast result for 2036 is provided as a basis to compare the Option results.

Operating Expenditures per Capita - Sustainability Indicator Score

OPTION	REF	AMALGAMATION				COMPREHENSIVE COST SHARING				SELECTED COST SHARING			REVENUE SHARING	
	2036	1A	1B	1C	1D	2A	2B	2C	2D	3A	3B	3C	4A	4B
LAC STE. ANNE COUNTY	Good	Good	Good			Good	Good			Good	Good	Good		
MAYERTHORPE	Fair	Fair				Fair				Fair	Fair	Fair		
ONOWAY	Fair	Fair				Fair				Fair	Fair	Fair		
ALBERTA BEACH	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair		
BIRCH COVE	Good	Fair	Fair		Fair	Good	Good		Good	Good	Good	Good		
CASTLE ISLAND	Poor	Fair	Fair		Fair	Fair	Fair		Fair	Fair	Poor	Fair		
NAKAMUN PARK	Poor	Fair	Fair		Fair	Poor	Poor		Poor	Poor	Poor	Poor		
ROSS HAVEN	Fair	Fair	Fair		Fair	Fair	Fair		Good	Fair	Fair	Fair		
SANDY BEACH	Good	Fair	Fair		Fair	Good	Good		Good	Good	Good	Good		
SILVER SANDS	Fair	Fair	Fair		Fair	Fair	Fair		Fair	Fair	Fair	Fair		
SUNRISE BEACH	Good	Fair	Fair		Fair	Good	Good		Good	Good	Good	Good		
SUNSET POINT	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair		
SOUTH VIEW	Fair	Fair	Fair		Fair	Fair	Fair		Fair	Fair	Fair	Fair		
VAL QUENTIN	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair	Fair		
WEST COVE	Fair	Fair	Fair		Fair	Fair	Fair		Fair	Fair	Fair	Fair		
YELLOWSTONE	Fair	Fair	Fair		Fair	Fair	Fair		Good	Fair	Fair	Fair		
Poor	2	0	0	0	0	1	1	0	1	1	2	1	0	0
Fair	10	15	13	3	13	11	9	3	7	11	10	11	0	0
Good	4	1	1	0	0	4	4	0	5	4	4	4	0	0
Total	16	16	14	3	13	16	14	3	13	16	16	16	0	0

- ▶ Amalgamation: There is a averaging of the Sustainability Indicator in each of the Amalgamation options with Poor and Good rated municipalities moving to Fair.

- ▶ Comprehensive and Selected Cost Sharing: While cost sharing generally reduces expenditures per capita it is most often not enough to improve the Sustainability Indicator score.
- ▶ Revenue Sharing: No direct affect on Operating Expenditures Per Capita.

SHARE OF NON-RESIDENTIAL ASSESSMENT IMPACTS

All figures presented represent the change resulting from implementing the option as compared to the Reference Forecast. Both figures are for the last year of the forecast (2036).

Share Non-Residential Assessment- Option Impact (Change From Reference Forecast)

OPTION	AMALGAMATION				COMPREHENSIVE COST SHARING				SELECTED COST SHARING			REVENUE SHARING	
	1A	1B	1C	1D	2A	2B	2C	2D	3A	3B	3C	4A	4B
LAC STE. ANNE COUNTY	-18.0%	-22.5%											
MAYERTHORPE	-34.7%												
ONOWAY	-39.9%												
ALBERTA BEACH	193%	177%	-37.5%	-62.5%									
BIRCH COVE	4.000%	3.775%		425%									
CASTLE ISLAND	16.300%	15.400%		2.000%									
NAKAMUN PARK	4.000%	3.775%		425%									
ROSS HAVEN	1.267%	1.192%		75%									
SANDY BEACH	993%	933%		40%									
SILVER SANDS	531%	496%		-19%									
SUNRISE BEACH	4.000%	3.775%		425%									
SUNSET POINT	8.100%	7.650%	1.650%	950%									
SOUTH VIEW	4.000%	3.775%		425%									
VAL QUENTIN	4.000%	3.775%	775%	425%									
WEST COVE	5.367%	5.067%		600%									
YELLOWSTONE	5.367%	5.067%		600%									
Better	13	13	2	11									
Worse	3	1	1	2									
Total	16	14	3	13									
Average Change	3.627%	3.917%	796%	485%									

- ▶ Amalgamation: Generally the larger municipality participating in the option has a reduced fiscal capacity as it is shared with municipalities that are primarily residential in nature. These smaller municipalities receive the benefit of a balance of assessment in the larger municipalities in each option.

- ▶ Comprehensive Cost Sharing: No direct affect on Share of Non-Residential Assessment.
- ▶ Selected Cost Sharing: No direct affect on Share of Non-Residential Assessment.
- ▶ Revenue Sharing: No direct affect on Share of Non-Residential Assessment.

SHARE OF NON-RESIDENTIAL ASSESSMENT SUSTAINABILITY INDICATOR RESULTS

The Municipal Sustainability Indicator is based on how each individual municipality compares to the other municipalities in its type (e.g. County, Town, Village or Summer Village). The Reference Forecast result for 2036 is provided as a basis to compare the Option results.

Share Non-Residential Assessment - Sustainability Indicator Score

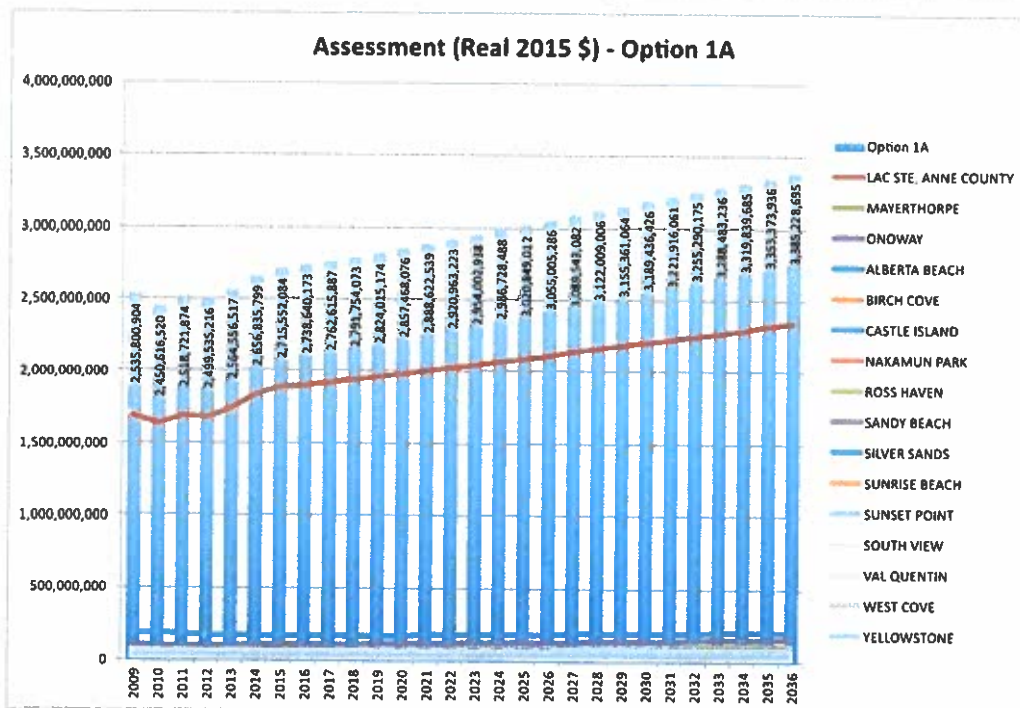
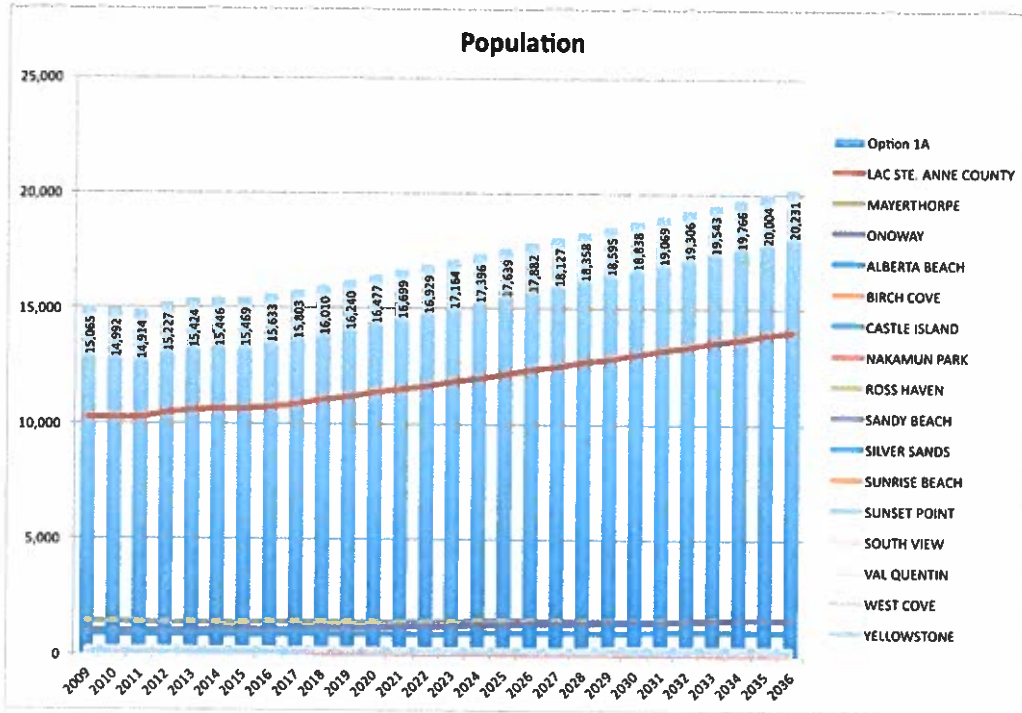
OPTION	REF 2036	AMALGAMATION				COMPREHENSIVE COST SHARING				SELECTED COST SHARING			REVENUE SHARING	
		1A	1B	1C	1D	2A	2B	2C	2D	3A	3B	3C	4A	4B
LAC STE ANNE COUNTY	Poor	Poor	Fair											
MAYERTHORPE	Fair	Fair												
ONOWAY	Good	Fair												
ALBERTA BEACH	Poor	Poor	Poor	Poor	Poor									
BIRCH COVE	Fair	Good	Good		Good									
CASTLE ISLAND	Poor	Good	Good		Good									
NAKAMUN PARK	Fair	Good	Good		Good									
ROSS HAVEN	Good	Good	Good		Good									
SANDY BEACH	Good	Good	Good		Good									
SILVER SANDS	Good	Good	Good		Good									
SUNRISE BEACH	Fair	Good	Good		Good									
SUNSET POINT	Fair	Good	Good	Good	Good									
SOUTH VIEW	Fair	Good	Good		Good									
VAL QUENTIN	Fair	Good	Good	Good	Good									
WEST COVE	Fair	Good	Good		Good									
YELLOWSTONE	Fair	Good	Good		Good									
Poor	3	2	1	1	1									
Fair	9	2	1	0	0									
Good	4	12	12	2	12									
Total	16	16	14	3	13									

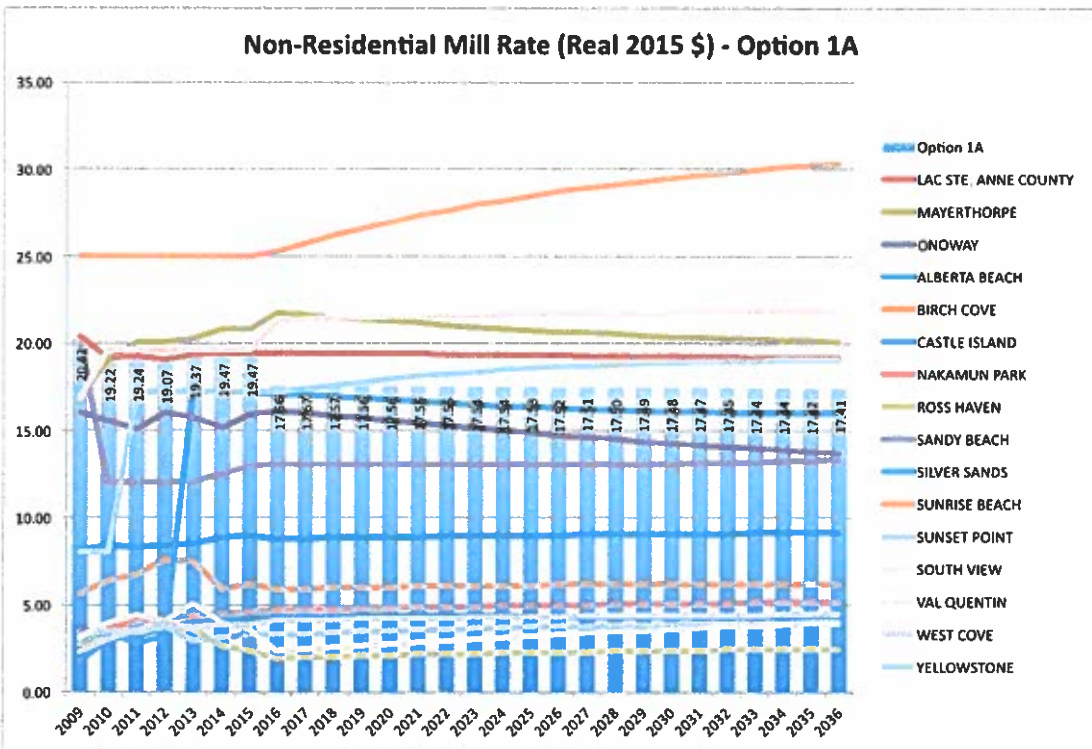
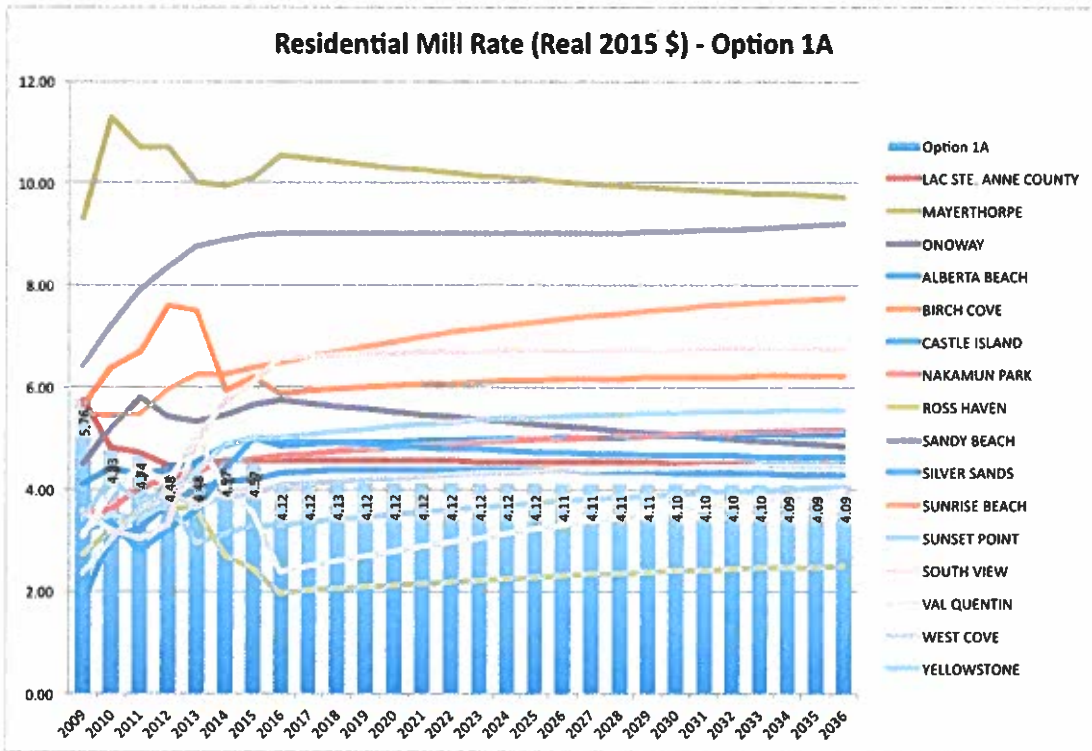
- ▶ Amalgamation: As with the values in the previous table, the Sustainability Indicator changes reflecting the larger municipality participating in the option has a reduced fiscal capacity as it is

shared with municipalities that are primarily residential in nature. These smaller municipalities receive the benefit of a balance of assessment in the larger municipalities in each option.

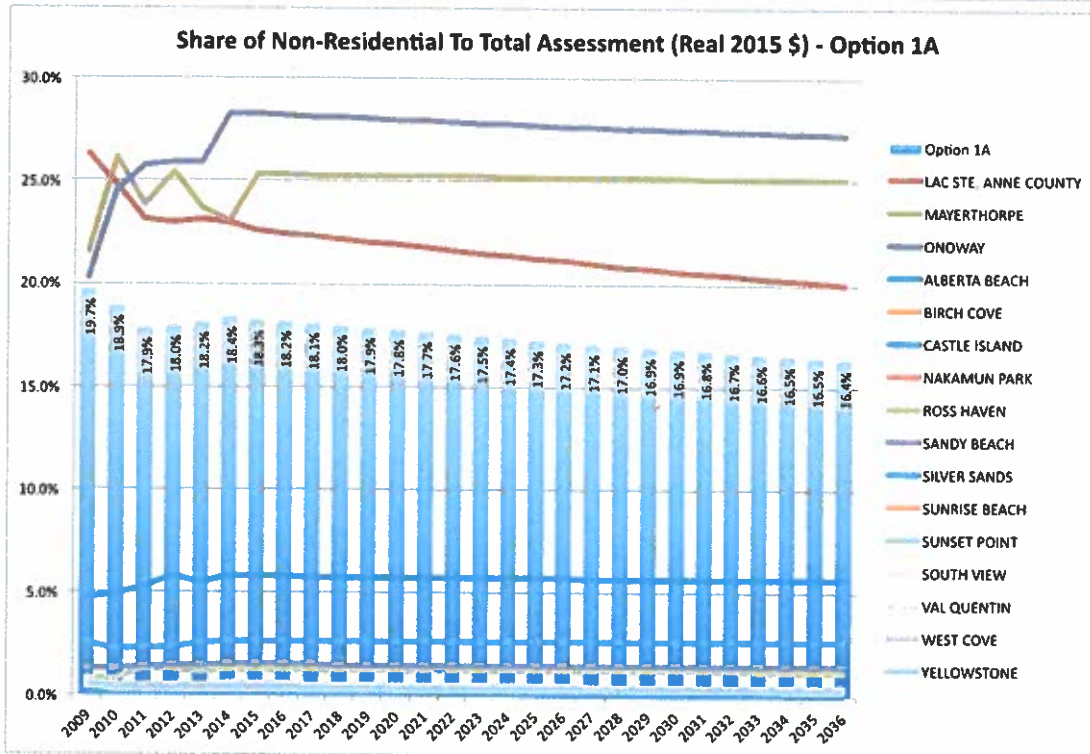
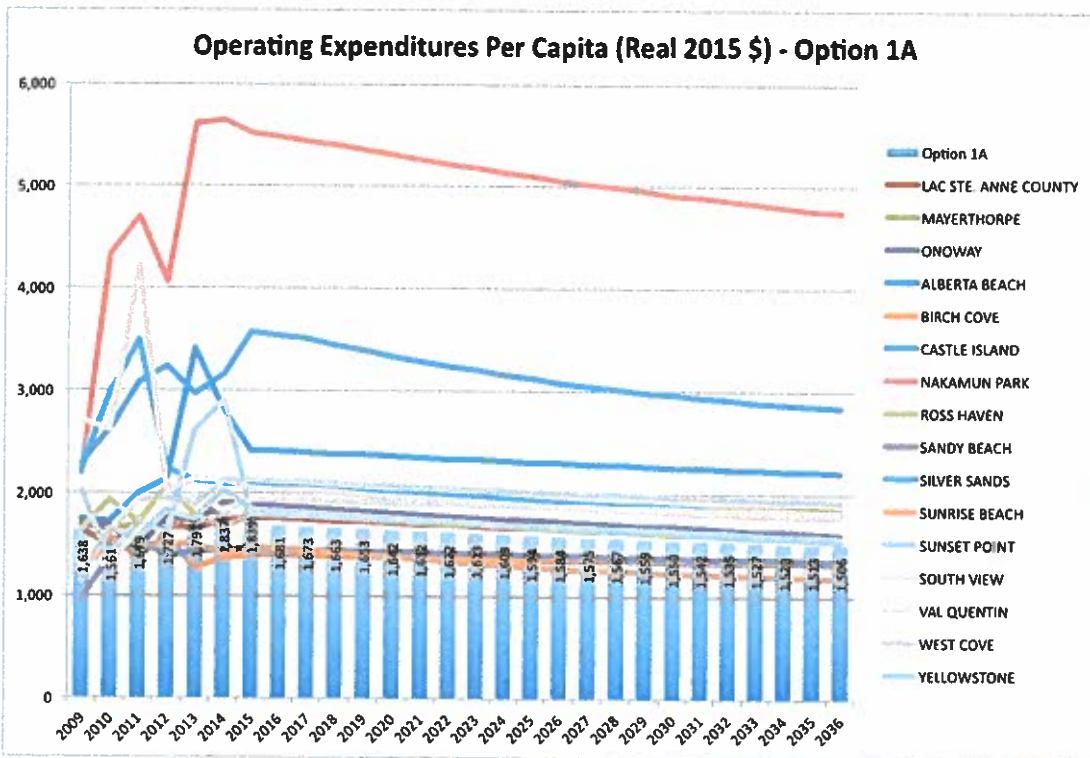
- ▶ Comprehensive and Selected Cost Sharing: No direct affect on Share of Non-Residential Assessment.
- ▶ Revenue Sharing: No direct affect on Share of Non-Residential Assessment.

Appendix A: Option 1A (Amalgamation of All Municipalities) - Results



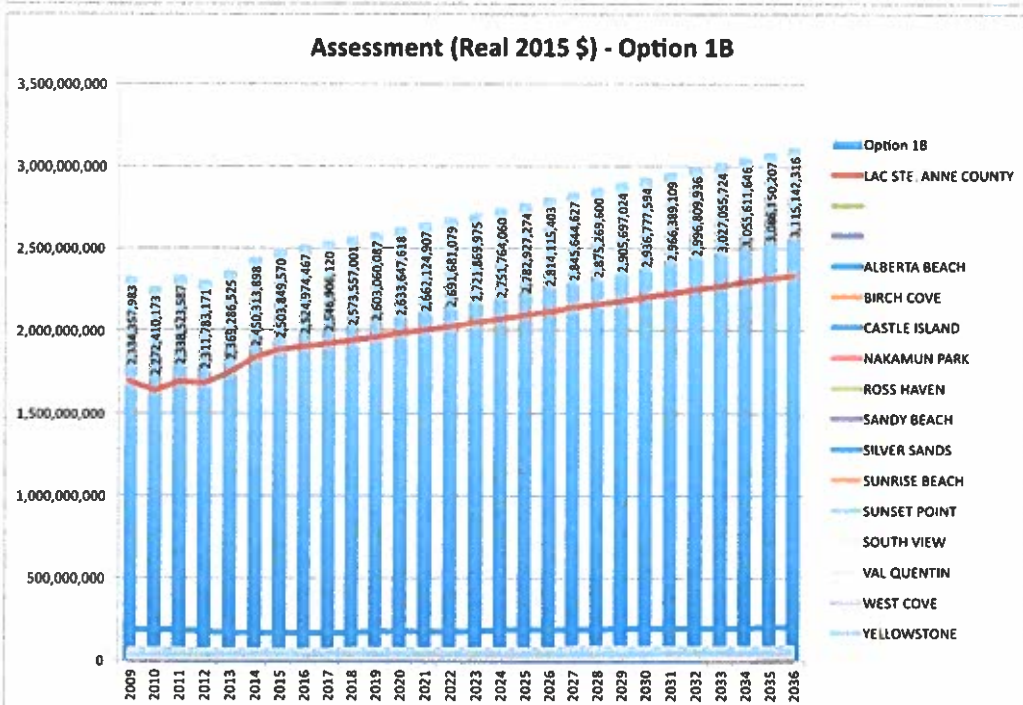
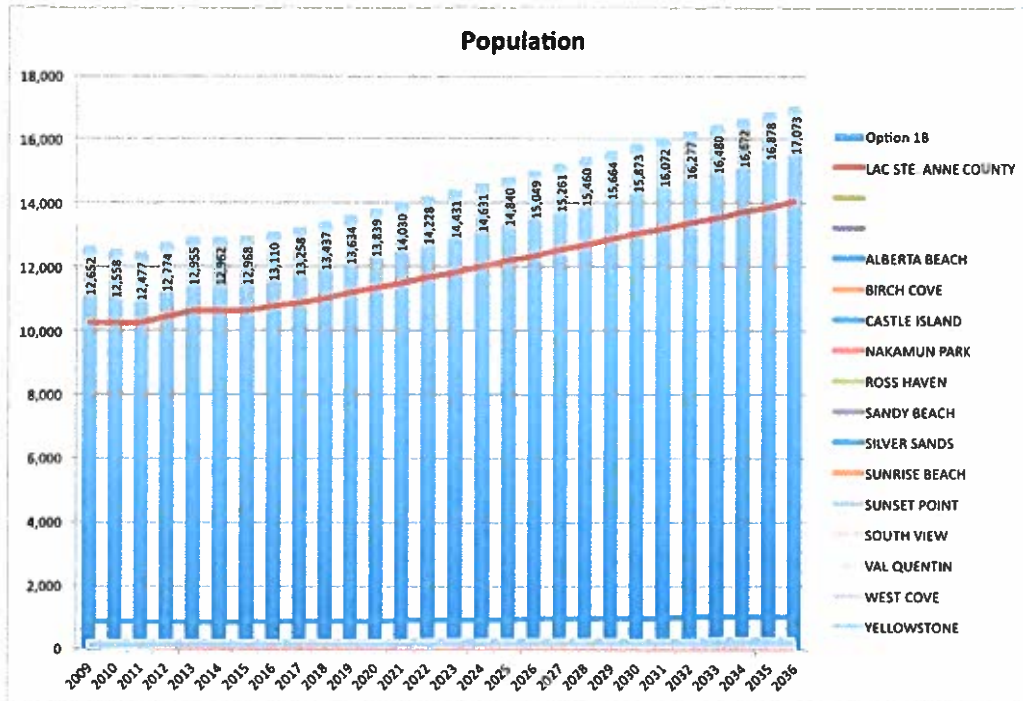


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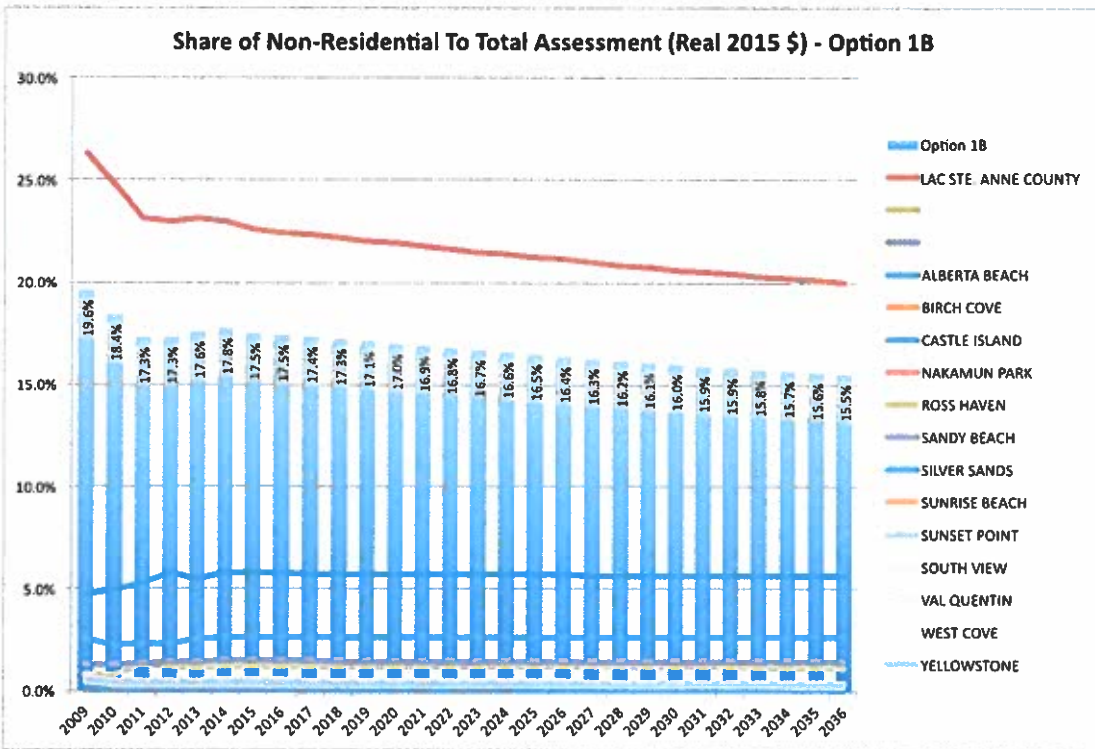
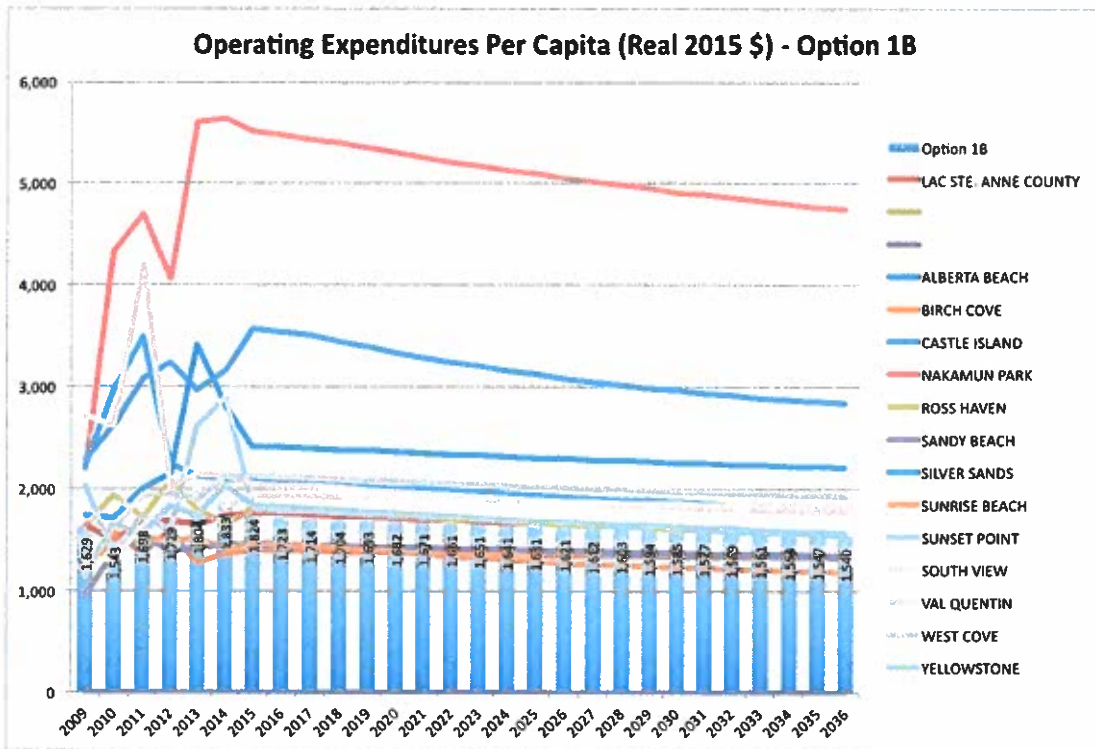


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Appendix B: Option 1B (Amalgamation of Lac Ste Anne County and All Villages and Summer Villages) - Results

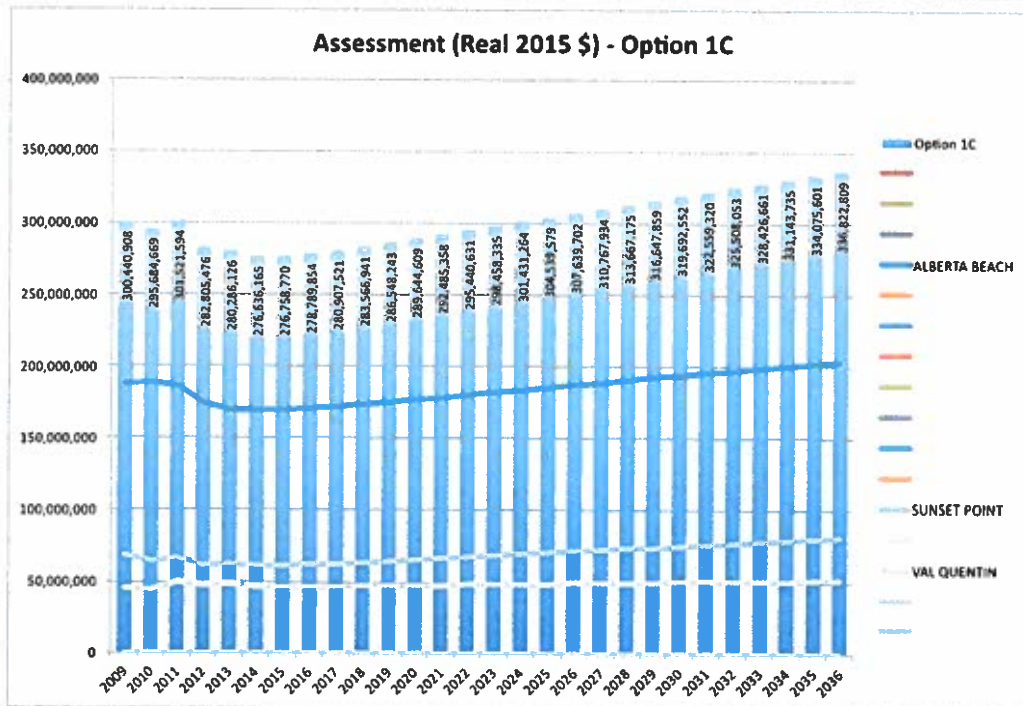
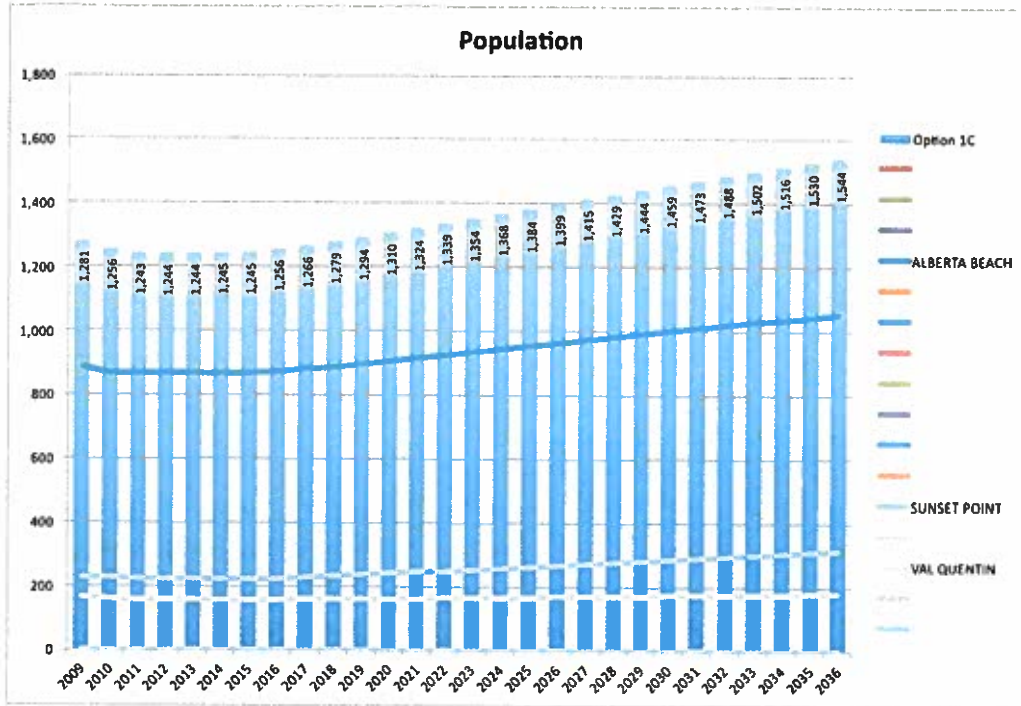


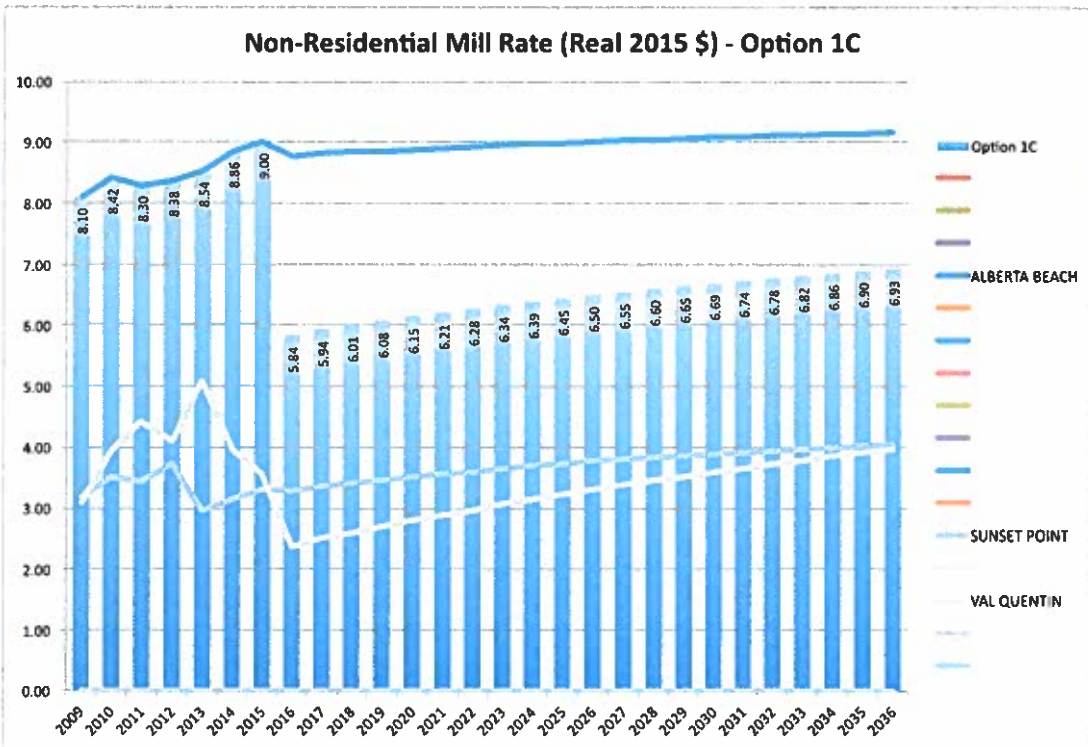
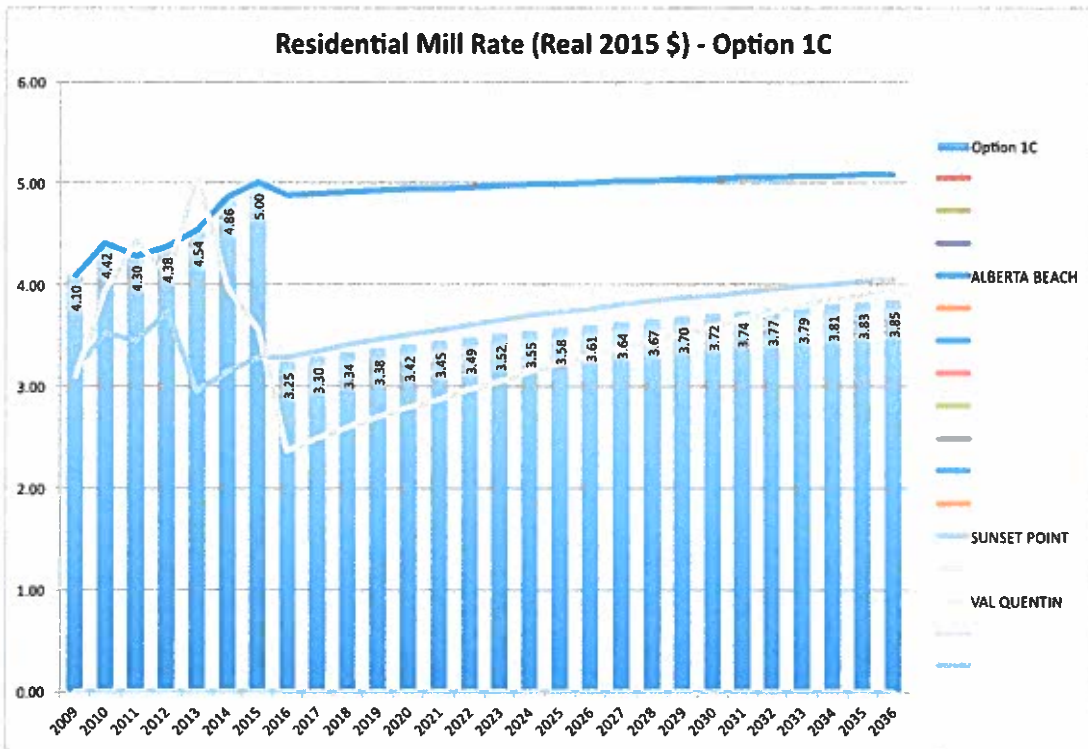
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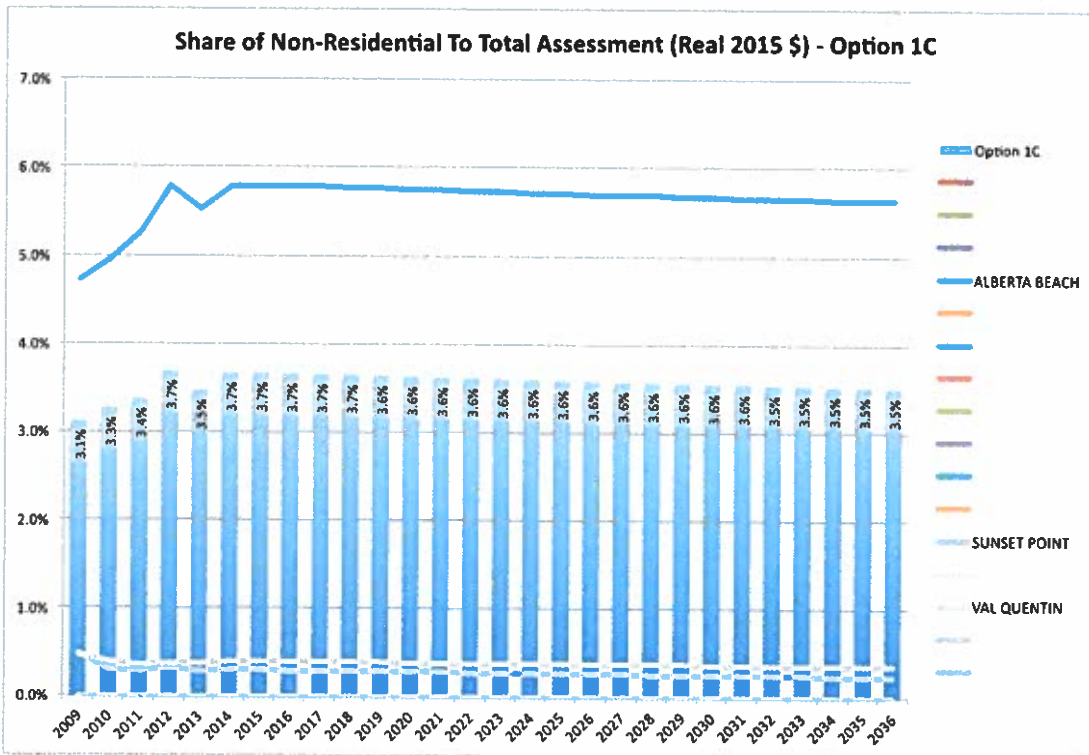
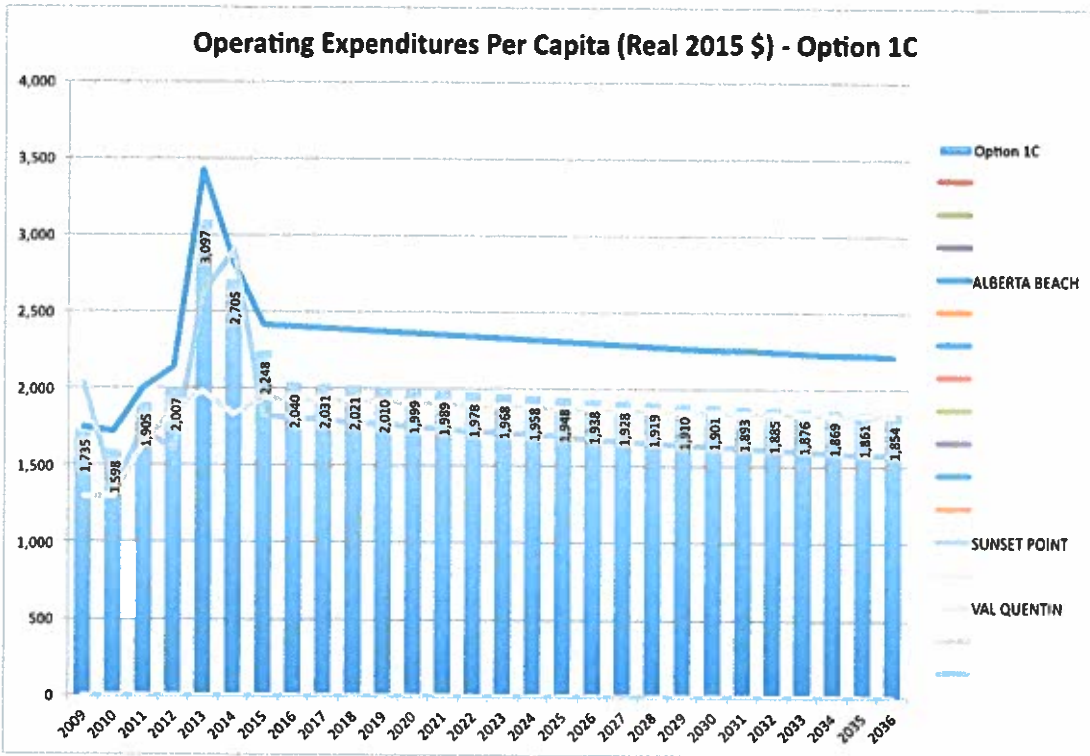
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Appendix C: Option 1C (Amalgamation of Alberta Beach with Sunset Point and Val Quentin) - Results

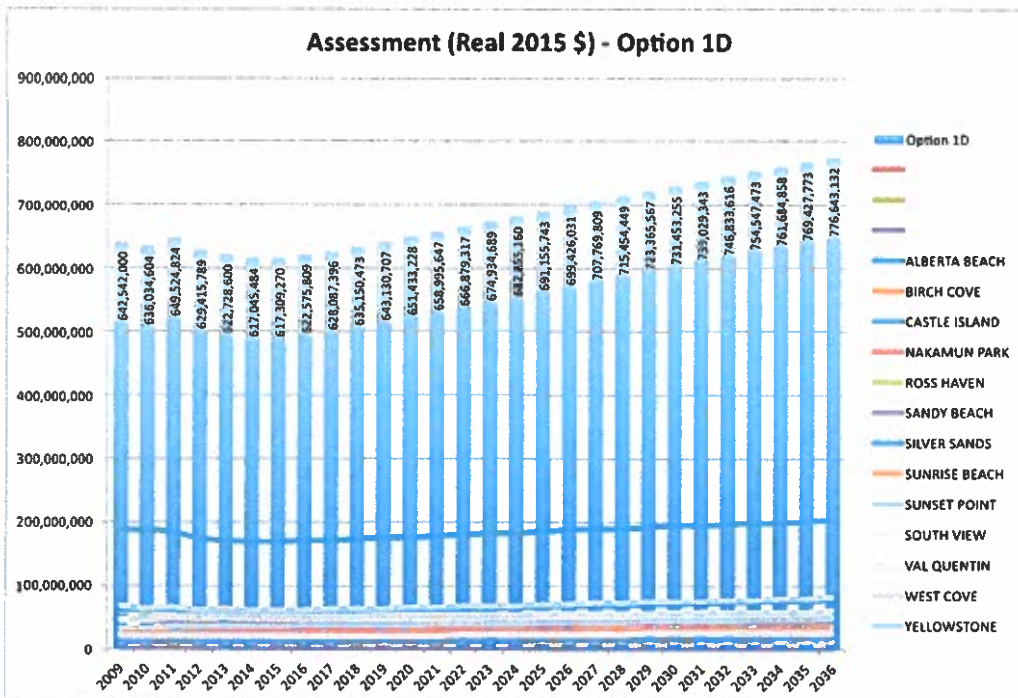
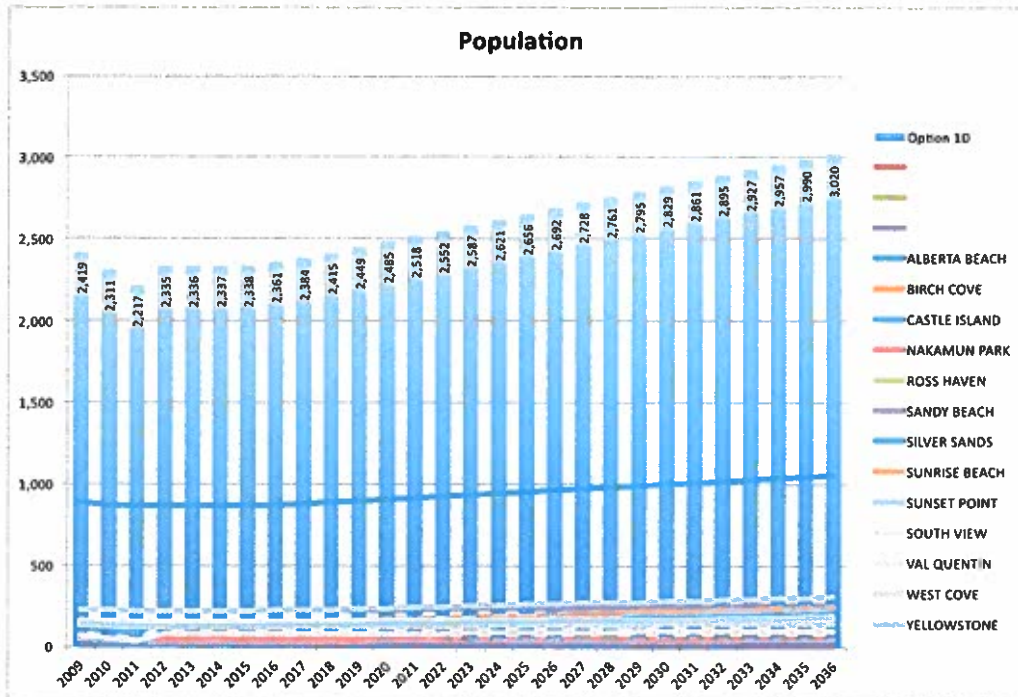


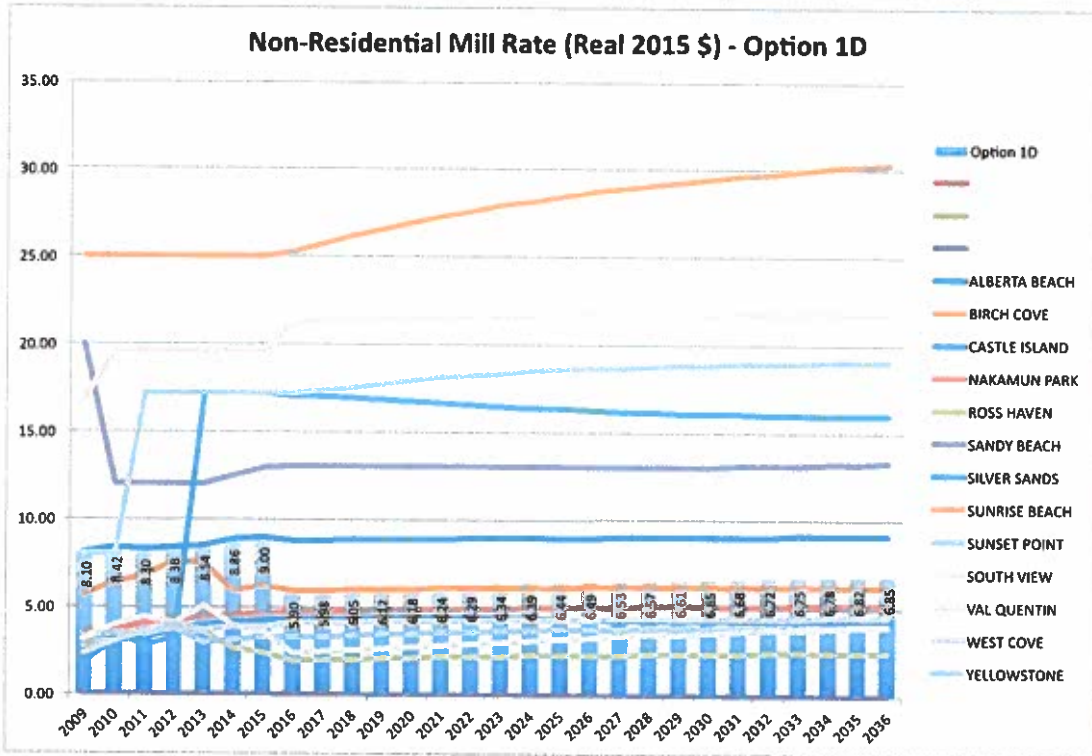
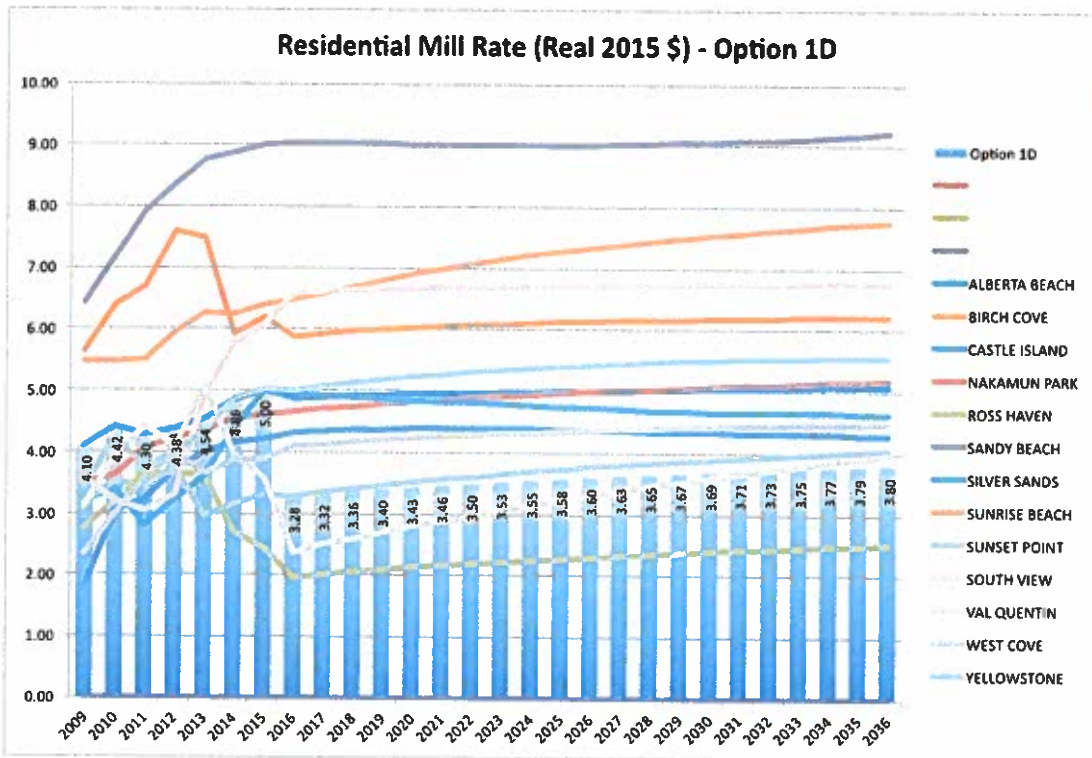


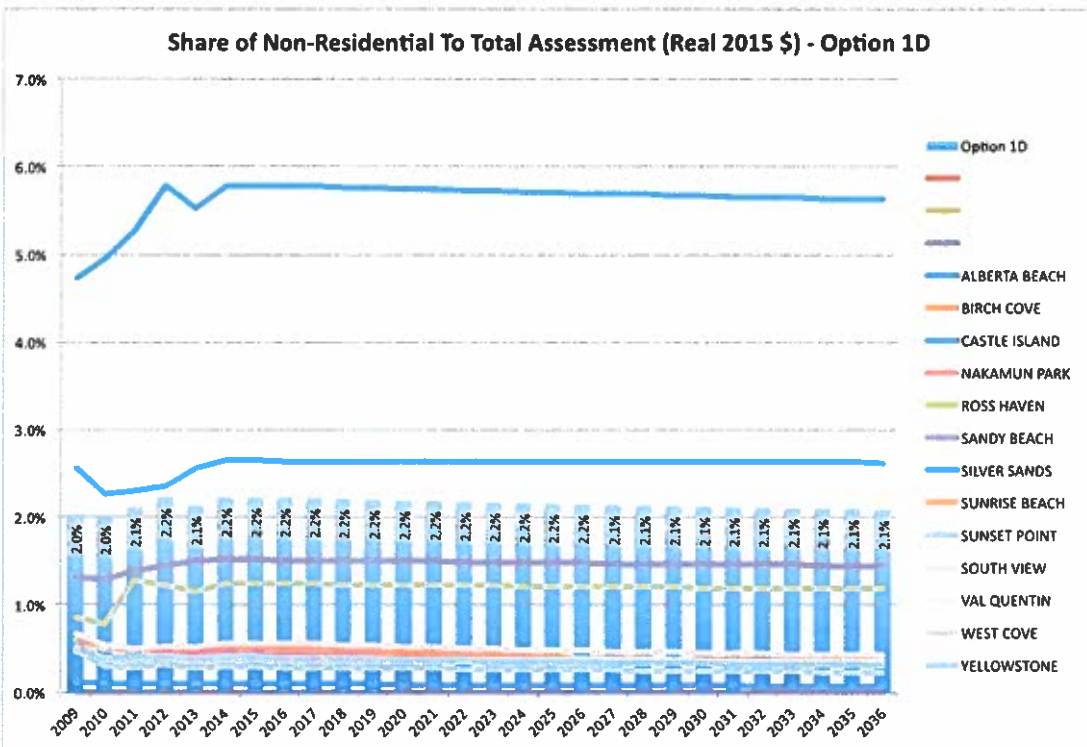
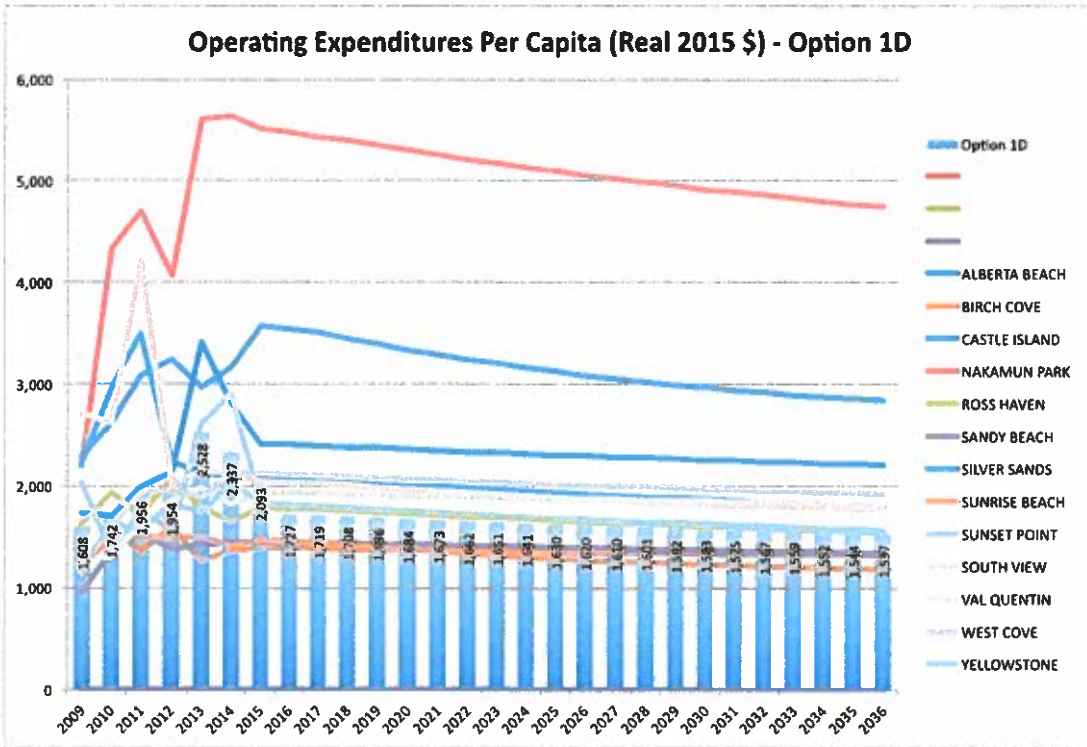
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Appendix D: Option 1D (Amalgamation of Alberta Beach with All Summer Villages) - Results







Appendix E: Alternate Minimum Tax Adjustment

In some municipalities a minimum tax rate has been established for properties as set out in Section 357(2) of the Municipal Government Act. Where this is the case, in the analysis results presented in the body of the report it has been assumed that the minimum tax rate would be adjusted by the same proportion as the estimated impact on other municipal tax rates. In this way all properties in the municipality would be affected similarly by implementing the option.

For example, where an option results in a 5% reduction in the revenues required from property taxes, both the Tax Rate and Minimum Tax per property are reduced by 5% to balance the budget as outlined below.

Minimum Tax Adjustment - Calculation Where Minimum Tax Changes with General Tax Rate

Scenario: Status Quo

	Tax Rate	Assessmt	Properties	Tax Levy
General Municipal	2.0000	30,000,000	200	\$ 60,000.00
Minimum Municipal Tax	\$ 800.00		50	\$ 40,000.00
Total General Municipal			250	\$ 100,000.00

Scenario: Option Example

	Tax Rate	Assessmt	Properties	Tax Levy
General Municipal	1.9000	30,000,000	200	\$ 57,000.00
Minimum Municipal Tax	\$ 760.00		50	\$ 38,000.00
Total General Municipal			250	\$ 95,000.00

This approach is similar to that employed regarding split tax rates (e.g. Residential vs non-residential tax rates). The setting of tax rates is determined by Council each year and at their discretion a decision would be made how to distribute the tax burden in a manner consistent with the guidelines established by provincial legislation. As a result, there are numerous potential results that could be implemented.

ALTERNATIVE APPROACH

An alternative approach to adjusting all taxes by the same proportion is to hold the minimum (and/or special taxes) constant while adjusting the municipal Tax Rate to meet the tax levy requirement in each year. Using the same example above, where an option results in a 5% reduction in the total general municipal tax requirement, AND where the minimum tax per property is held constant, there would be an 8.33% reduction in the Tax Rate. In this example, because the Option is resulting in a reduction in the Total General Municipal tax requisition and the Minimum Tax portion is not changing, the Tax Rate reduction is greater than the drop in the Total General Municipal tax requisition.

Minimum Tax Adjustment - Calculation Where Minimum Tax Is Unchanged

Scenario: Option Example				Tax Levy
	Tax Rate	Assessmt	Properties	Tax Levy
General Municipal	2.0000	30,000,000	200	\$ 60,000.00
Minimum Municipal Tax	\$ 800.00		50	\$ 40,000.00
Total General Municipal			250	\$ 100,000.00

Scenario: Option Example				Tax Levy
	Tax Rate	Assessmt	Properties	Tax Levy
General Municipal	1.8333	30,000,000	200	\$ 55,000.00
Minimum Municipal Tax	\$ 800.00		50	\$ 40,000.00
Total General Municipal			250	\$ 95,000.00

ALTERNATIVE APPROACH TAX RATE ADJUSTMENTS

Information was collected on Minimum and Special Tax Rates for 8 municipalities participating in the project. For each of these municipalities, a guide has been provided to interpret the Tax Rate change that would occur if the Minimum Tax were not to adjust (remain constant) with the change estimated for the Option reviewed.

The following table provides a guide to interpret the reported Tax Rate change assuming that the Minimum (or Special) Tax per property were not to change for a given option.

Tax Rate Change

Municipality	Minimum or Special Tax	Properties	Revenues	Notes	Calc'd Fixed Minimum Tax Adjustment*
Alberta Beach			913,200	Minimum	2.50%
Birch Cove	\$ 1,000.00	24	23,888		1.37%
Lac Ste Anne	\$ 75.00	884	21,473	Minimum	1.00%
Mayerthorpe			145,229		1.13%
Nakamun Park	\$ 675.00	81	54,675		1.67%
Onoway			22,269	Total	1.02%
Ross Haven	\$ 1,050.00	89	93,823		1.62%
Silver Sands	\$ 221.50	330	73,095	Special Tax	1.35%
South View	\$ 975.00	66	64,350		2.12%
Sunrise Beach	\$ 300.00	356	106,800		2.62%
Val Quentin	\$ 1,025.00	73	74,551		1.28%
West Cove	\$ 800.00	180	63,260		1.46%

For example, if an Option reported a 2% reduction in the Tax Rate for Birch Cove when adjusting all taxes, holding the Minimum Tax constant would result in a 2.74% reduction in the Tax Rate (2 x 1.37).

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Similarly, if an Option reported a 2% tax increase, the Tax Rate for Birch Cove when adjusting all taxes, holding the Minimum Tax constant would result in a 2.74% increase in the Tax Rate.

Appendix F: Alternate Minimum Tax Rate Results

All tax rate results use Alternate Minimum Tax Rate approach where Minimum Tax Rates are held constant and the entire tax rate impact of the option is borne by the general tax rate.

Residential Mill Rate - Results For Each Option vs Reference Forecast

OPTION	AMALGAMATION				COMPREHENSIVE COST SHARING				SELECTED COST SHARING			REVENUE SHARING	
	1A	1B	1C	1D	2A	2B	2C	2D	3A	3B	3C	4A	4B
LAC STE. ANNE COUNTY	-9.2%	-5.1%			-8.1%	-4.9%			-1.8%	-1.1%	-6.3%	5.6%	1.8%
MAYERTHORPE	-58.7%				-13.6%				-3.1%	-3.7%	-4.9%	-21.1%	-6.4%
ONOWAY	-15.8%				-14.2%				-4.8%	-0.4%	-3.3%	-19.4%	-3.7%
ALBERTA BEACH	-20.1%	-16.1%	-25.0%	-26.0%	-13.7%	-8.5%	-16.3%	-33.0%	-3.6%	-0.6%	-1.0%	-16.1%	
BIRCH COVE	-34.8%	-31.5%		-39.5%	-5.2%	-3.3%		-12.5%	-2.9%	-0.5%	-1.5%	-11.2%	
CASTLE ISLAND	-4.5%	-0.2%		-11.3%	-7.3%	-4.5%		-17.9%	-5.0%	-0.2%	-1.7%	5.0%	
NAKAMUN PARK	-21.4%	-17.6%		-27.1%	-8.0%	-4.9%		-19.2%	-2.7%	-0.4%	-6.3%	-3.7%	
ROSS HAVEN	64.6%	70.8%		52.8%	-9.8%	-6.1%		-24.0%	-3.7%	-0.8%	-4.5%	-14.2%	
SANDY BEACH	-56.1%	-53.6%		-59.3%	-5.3%	-3.3%		-12.6%	-2.9%	-0.1%	-0.5%	-10.6%	
SILVER SANDS	-12.0%	-8.0%		-18.3%	-6.1%	-3.7%		-14.6%	-2.6%	-0.4%	-3.1%	-7.9%	
SUNRISE BEACH	-48.5%	-45.0%		-52.4%	-6.3%	-4.0%		-15.6%	-3.4%	-0.5%	-3.4%	-10.7%	
SUNSET POINT	1.0%	5.4%	-5.0%	-6.2%	-9.2%	-5.7%	-11.2%	-22.4%	-2.2%	-0.5%	-2.7%	-13.5%	
SOUTH VIEW	-40.5%	-37.0%		-44.9%	-6.3%	-3.9%		-15.4%	-3.0%	-1.2%	-1.2%	-8.6%	
VAL QUENTIN	3.1%	7.6%	-3.1%	-4.3%	-10.2%	-6.1%	-12.0%	-24.5%	-2.6%	-0.5%	-1.5%	-15.6%	
WEST COVE	-9.0%	-4.9%		-15.6%	-6.6%	-4.1%		-16.0%	-3.8%	-0.2%	-0.7%	-8.8%	
YELLOWSTONE	-26.7%	-23.2%		-32.0%	-7.1%	-4.4%		-16.9%	-2.9%	-0.5%	-3.5%	-10.0%	
Better	13	11	3	12	16	14	3	13	16	16	16	15	2
Worse	3	3	0	1	0	0	0	0	0	0	0	1	1
Total	16	14	3	13	16	14	3	13	16	16	16	16	3
Average Change	-18.0%	-11.3%	-11.0%	-21.9%	-8.6%	-4.8%	-13.2%	-18.8%	-3.2%	-0.7%	-2.9%	-10.7%	-2.8%

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All tax rate results use Alternate Minimum Tax Rate approach where Minimum Tax Rates are held constant and the entire tax rate impact of the option is borne by the general tax rate.

Non-Residential Mill Rate - Results For Each Option vs Reference Forecast

OPTION	AMALGAMATION				COMPREHENSIVE COST SHARING				SELECTED COST SHARING			REVENUE SHARING	
	1A	1B	1C	1D	2A	2B	2C	2D	3A	3B	3C	4A	4B
LAC STE. ANNE COUNTY	-9.2%	-5.3%			-8.0%	-5.0%			-1.8%	-1.1%	-6.3%	5.6%	1.8%
MAYERTHORPE	-13.7%				-13.7%				-3.1%	-3.7%	-4.9%	-21.1%	-6.4%
ONOWAY	27.7%				-14.1%				-4.8%	-0.4%	-3.3%	-19.4%	-3.7%
ALBERTA BEACH	92.1%	100.5%	-25.0%	-25.9%	-13.7%	-8.6%	-16.3%	-33.2%	-3.6%	-0.6%	-1.0%	-16.1%	
BIRCH COVE	181.9%	194.1%		10.1%	-5.2%	-3.3%		-12.5%	-2.9%	-0.5%	-1.5%	-11.2%	
CASTLE ISLAND	309.8%	327.5%		60.6%	-7.3%	-4.5%		-17.9%	-5.0%	-0.2%	-1.7%	-5.0%	
NAKAMUN PARK	240.0%	254.8%		32.8%	-8.0%	-4.9%		-19.2%	-2.7%	-0.4%	-6.3%	-3.7%	
ROSS HAVEN	606.1%	636.6%		176.8%	-9.8%	-6.1%		-24.0%	-3.7%	-0.8%	-4.5%	-14.2%	
SANDY BEACH	31.2%	36.9%		-49.0%	-5.2%	-3.2%		-12.6%	-2.9%	-0.1%	-0.5%	-10.6%	
SILVER SANDS	8.8%	13.5%		-58.0%	-6.1%	-3.8%		-14.7%	-2.6%	-0.4%	-3.1%	-7.9%	
SUNRISE BEACH	-43.8%	-41.2%		-79.5%	-6.5%	-4.0%		-15.6%	-3.4%	-0.5%	-3.4%	-10.7%	
SUNSET POINT	333.2%	351.9%	71.8%	69.8%	-9.2%	-5.7%	-11.2%	-22.4%	-2.2%	-0.5%	-2.7%	-13.5%	
SOUTHVIEW	-21.0%	-17.5%		-70.2%	-6.4%	-4.0%		-15.4%	-3.0%	-1.2%	-1.2%	-8.6%	
VAL QUENTIN	342.9%	362.0%	75.5%	73.5%	-10.2%	-6.1%	-12.0%	-24.5%	-2.6%	-0.5%	-1.5%	-15.6%	
WEST COVE	291.9%	308.9%		53.3%	-6.6%	-4.1%		-16.0%	-3.8%	-0.2%	-0.7%	-8.8%	
YELLOWSTONE	-8.9%	-4.9%		-64.8%	-7.0%	-4.4%		-16.9%	-2.9%	-0.5%	-3.5%	-10.0%	
Better	5	4	1	6	16	14	3	13	16	16	16	15	2
Worse	11	10	2	7	0	0	0	0	0	0	0	1	1
Total	16	14	3	13	16	14	3	13	16	16	16	16	3
Average Change	148.1%	179.8%	40.8%	10.0%	-8.6%	-4.8%	-13.2%	-18.8%	-3.2%	-0.7%	-2.9%	-10.7%	-2.8%

Appendix G: FCSS

We spoke to representatives at Lac Ste. Anne County, the Town of Mayerthorpe and the Town of Onoway regarding current and future operations, staffing and administration of Family and Community Support Services (FCSS). Based on these discussions, as well as the results of the Regional Revenue/Cost Sharing: An Analysis of Options, we have put together recommendations for a Regional FCSS Model.

Following this introductory section, the remainder of the report has been structured as follows:

- ▶ **General FCSS Overview:**
 - ▶ Overview of what is happening with respect to FCSS in the study area by municipality or group of municipalities.
- ▶ **Current Situation:**
 - ▶ Discussion of existing coordination of FCSS funding and administration between municipalities in the study area.
 - ▶ Identification of issues related to funding, administration and delivery of FCSS in the study area.
- ▶ **Collaboration Options:**
 - ▶ Option 1: A proposed Regional FCSS Alliance, based on the guiding principles of autonomy, flexibility, accountability and administrative efficiency.
 - ▶ Option 2: A proposed Shared Regional FCSS Database that will allow participating municipalities to review and collaborate informally on FCSS funding decisions.

GENERAL FCSS OVERVIEW

This section provides an overview what is happening with respect to FCSS in the study area by municipality or group of municipalities.

LAC STE. ANNE COUNTY FCSS

Lac Ste. Anne County administers its own FCSS funding and directly delivers some of its own FCSS programs and services. The County intends to start delivering more services directly in conjunction with other organizations. In addition, the County funds private and non-profit community programs and services eligible for FCSS funding. In 2016, Lac Ste. Anne County reviewed its FCSS funding and standardized funding allocations into program types. Organizations can apply for additional funding beyond the set program type amount.

Lac Ste. Anne County FCSS staff consists of the Community Services Manager and the Community Services Coordinator. These two employees are in full-time, permanent positions each spending approximately half of their time on FCSS. A portion of their salaries comes out of the County FCSS budget. There are also other providers that are contracted on a temporary basis to provide County FCSS programs and services as needed.

Lac Ste. Anne County FCSS operates in the County office in Sangudo. Some of the FCSS budget is allocated for the office space for FCSS employees. Another office will be opening in the future in the East End of the County outside of the Town of Onoway.

TOWN OF MAYERTHORPE

The Town of Mayerthorpe administers its own FCSS funding and directly delivers some of its own FCSS programs and services. In addition, the Town of Mayerthorpe FCSS funds eligible private and non-profit community programs and services.

The Town of Mayerthorpe FCSS staff consists of the FCSS Coordinator and various Program Coordinators. The FCSS Coordinator is in a full-time, permanent position spending approximately three-quarters of time on FCSS. A portion of the FCSS Coordinator's salary is funded by the Town's contribution towards FCSS funding. The various Program Coordinators are part-time, non-permanent positions funded by provincial contributions towards FCSS funding. Current Program Coordinators include the Early Childhood Coordinator, the Playgroup Coordinator and the Seniors Coordinator.

The Town of Mayerthorpe FCSS operates in space provided by the Town.

TOWN OF ONOWAY FCSS CONSORTIUM

The Town of Onoway administers its own FCSS funding, but does not directly deliver any FCSS programs and services. The Town ensures FCSS funding is allocated to eligible private and non-profit community programs and services.

Along with its own FCSS funding, the Town of Onoway administers FCSS funding for a consortium of the following neighbouring municipalities:

- ▶ Village of Alberta Beach
- ▶ SummerVillage of Birch Cove
- ▶ SummerVillage of Castle Island
- ▶ SummerVillage of Nakamun Park
- ▶ SummerVillage of Silver Sands
- ▶ SummerVillage of South View
- ▶ SummerVillage of Sunrise Beach
- ▶ SummerVillage of Sunset Point
- ▶ SummerVillage of Val Quentin
- ▶ SummerVillage of West Cove

While the Town of Onoway assumes responsibility for administration of FCSS funding for these municipalities, the Councils of each municipality makes decisions regarding allocation of its own FCSS funding. The Town of Onoway invoices each municipality for FCSS funding, each municipality sends a cheque to the Town of Onoway, and the Town of Onoway takes an administration fee.

The Town of Onoway FCSS staff consists of the FCSS Coordinator. The FCSS Coordinator is in a full-time, permanent position, but only partial time is spent on FCSS for the Town of Onoway and the consortium of neighbouring municipalities identified above. A portion of the FCSS Coordinator's salary comes from FCSS funding.

The Town of Onoway's FCSS is operating right out of the Town of Onoway office.

OTHER MUNICIPALITIES

The remaining municipalities in the study area, the SummerVillages of Ross Haven, Sandy Beach and Yellowstone, each administer their own FCSS funding.

Current Situation

This section discusses the existing coordination of FCSS funding and administration between municipalities in the study area, and identifies issues related to funding, administration and delivery of FCSS in the study area.

EXISTING COORDINATION

As discussed in the previous section, administration of FCSS is formally shared by the Town of Onoway and a consortium of neighbouring municipalities (Town of Onoway FCSS Consortium). In addition, there are informal collaborations taking place where one municipality agrees to assist another in collecting paperwork for a community program or service receiving FCSS funding, or answering administration questions about FCSS.

While there are no apparent formal partnerships for the direct delivery of FCSS programs and services by municipalities in the study area, there does exist some ad hoc coordination of FCSS funding and administration.

The intent of each municipality's FCSS is to fund eligible programs and services for the people who reside within that municipality's boundaries. However, due to the large geography of the study area and the availability of programming, many residents are accessing programs and services in neighbouring municipalities as well as their own municipality. This reality has led municipalities to establish funding relationships with neighbouring municipalities, where the municipality will provide funding to neighbouring municipalities' FCSS as well as their own FCSS.

IDENTIFICATION OF ISSUES

The ordering of the issues has been chosen to facilitate the presentation of the analysis and is not intended to reflect the incidence or significance of the issues identified.

- ▶ A (possible) Multiple Application Process for Community Service Providers
- ▶ FCSS Funding Awareness
- ▶ Duplication of FCSS Services
- ▶ Duplication of Administration Effort
- ▶ Duplication of Review Process

A MULTIPLE APPLICATION PROCESS FOR COMMUNITY SERVICE PROVIDERS

Service providers are often subject to a dual application process. Each municipality will only provide FCSS funding for the residents from its own municipality. This means that community organizations and agencies often have to make separate applications to two or more municipalities to cover all registrants of their programs and services. This puts additional administrative pressure on private and non-profit community groups that may already lack in volunteer capacity and financial resources. In addition, community groups may be unaware that they can submit applications to more than one municipality.

FCSS FUNDING AWARENESS

Due to the nature of the existing FCSS application process in the study area, a municipality may not be aware of all of the FCSS funding that a community organization or agency has received from neighbouring municipalities. Without this knowledge it can be difficult for a municipality to assess the

needs of each of its community groups, and therefore it may also be challenging to set priorities for its overall FCSS funding.

DUPLICATION OF FCSS SERVICES

Without a clear delineation of what FCSS programs and services exist in neighbouring municipalities within the study area, it can be difficult for any individual municipality funding FCSS to identify what services are already being provided to or available to their residents, or which of these services are being provided with FCSS funding from another municipality. This can lead to the possibility of a duplication of services or an apparent inefficiency in the delivery of FCSS funding. It can be equally difficult to determine where possible service gaps exist.

DUPLICATION OF ADMINISTRATION EFFORT

Each municipality may be receiving separate applications and multiple requests from the same service provider. This leads to duplication of administrative activities in more than one municipality.

DUPLICATION OF REVIEW PROCESS

Each municipality must review the same service provider's programs and services. Where more than one municipality provides FCSS funding to a service provider, this could lead to duplication of effort in the review process, and of the reporting to the Province.

COLLABORATION OPTIONS

Two collaboration options have been identified for FCSS services. The first is a Regional FCSS Alliance that would allow for greater coordination of delivering FCSS funding and efficiencies for both the service providers and administrators of the program. The second would be the creation of an Shared FCSS Database that allows municipalities to review FCSS funding proposed and approved by participating municipalities.

OPTION I: REGIONAL FCSS ALLIANCE

A Regional FCSS Alliance would involve the creation of a formal mechanism whereby municipalities in the study area could formally collaborate on FCSS funding, administration and/or delivery. Participation would be voluntary.

GUIDING PRINCIPLES OF THE REGIONAL FCSS ALLIANCE

The four guiding principles of the Regional FCSS would be as follows:

FLEXIBILITY

1. Flexibility in determining FCSS funding priorities.

AUTONOMY

2. Autonomy in determining the allocation of FCSS funding to any service provider by each participating municipality.

ACCOUNTABILITY

3. Accountability in the annual review of program effectiveness for all funded FCSS programs.

ADMINISTRATIVE EFFICIENCIES

4. Reduction in administrative efforts/costs from the perspectives of both the applicants and funders. Create efficiency in allocating FCSS funds to eligible programs that are a priority for all participating municipalities.

ESTABLISHING THE REGIONAL FCSS ALLIANCE

1. Create a Regional FCSS Alliance that includes:

- ▶ Participation would involve consortium of two or more municipalities. Participation in the Regional FCSS Alliance would be voluntary.
- ▶ Where a consortium of municipalities agrees to participate, the members of the consortium would delegate decision making power to designated officials responsible for coordinating FCSS funding and evaluation of funding effectiveness.
- ▶ Members of Council/Administration/FCSS Coordinator from each participant would be responsible for reviewing and allocating municipal funding to eligible FCSS programs.
- ▶ (Optional) Residents from each municipality could also be included in the funding review process.

2. Adopt principles for collaboration (guiding principles above).

3. Annually, establish a single FCSS funding application process for private and non-profit community organizations and agencies providing eligible programs and services. The Regional FCSS Alliance

would be responsible for advising previous FCSS funding recipients and publicly notify prospective FCSS funding recipients that applications should be sent to the Regional FCSS Alliance for review.

4. Create a secure online document sharing process to allow Regional FCSS Alliance members to review FCSS funding applications. This secure online document sharing would include a prospective funding log that would include a listing of all FCSS applications. The Regional FCSS Alliance members would identify the initial FCSS funding commitment **proposed** for each application. This initial **proposed** funding amount would be visible to all Alliance participants. Where the membership feels there are issues with the proposed funding allotment, these 'variance' items would be logged and form the basis for a subsequent meeting of the membership to review any/all funding issues. NOTE: Each municipality/group of municipalities is responsible for the funding allocations to specific programs and service applicants until their individual funding is allocated. There would be no obligation to fund any program and funding allocations would be based on the priorities of each member municipality.
5. A meeting of the membership would be held to help to review any funding issues as identified from the initial **proposed** funding amounts. Based on the discussion at the meeting, member municipalities would be free to modify their initial FCSS funding allocation, or not. A deadline for final FCSS funding allocations would be determined and all member municipalities would be required to submit their final FCSS funding allocations.
6. FCSS program reviews would be conducted for each funded program as determined by the Regional FCSS Alliance. The results of the review would be available for all members.
7. An annual FCSS workshop would be held following the completion of the review process. The goal of the workshop is to review effectiveness of all services/programs from the past year. This will help to identify funding priorities for the following year.

POTENTIAL OPPORTUNITIES OF THE REGIONAL FCSS ALLIANCE

1. Reduce administration efforts/cost for FCSS applicants by having one application process for entire Region, rather than having to apply with each municipality.
2. Reduce administration effort/costs for participating municipalities. Each year the Alliance can make one municipality/person responsible for coordinating the intake of all FCSS applications and posting them online. Opportunity to save costs and provide better quality of service as more funding can go directly to programming, rather than to administrative costs.
3. Annual review of effectiveness of programs/services allows for a discussion on best practices:
 - ▶ Regional duplication of services
 - ▶ Shared servicing opportunities
 - ▶ Allocation of service funding
 - ▶ Regional capacity building
 - ▶ Responsiveness and innovation
 - ▶ Sometimes FCSS leaves unreserved funding for unplanned/emerging initiatives. The working group could be utilized as a platform to see how to best utilize these funds regionally.
 - ▶ Regionally, can align long term growth projections for the region and potential implications for the demand for servicing
 - ▶ Assessment of what is working and what is not working
4. Funders know the contribution from other participating municipalities to specific applications.

5. The working group can be used as a platform to discuss other initiatives that individually impact each municipality:
 - ▶ Marketing/Communication - create awareness of the available FCSS funding programming.
 - ▶ Research on best practices in FCSS programming as delivered in and outside the region.
 - ▶ Efficiencies in quality program delivery to all residents.
 - ▶ Improvements in reporting/measuring effectiveness of programs and overall FCSS.

OPTION 2: SHARED REGIONAL FCSS DATABASE

The Shared FCSS Database would allow municipalities to review FCSS funding proposed and approved by participating municipalities. This option allows each municipality to maintain authority over final FCSS funding priorities.

ESTABLISHING A SHARED REGIONAL FCSS DATABASE

The participating municipalities would agree to create a secure online document sharing process to allow sharing of FCSS applications, preliminary funding decisions and final FCSS funding allocations. This secure online document sharing would include a prospective funding log that would include a listing of all FCSS applications received by each participating municipality. Each participating municipality would identify an initial proposed FCSS funding commitment for each application. These initial proposed funding amounts would need to be identified sufficiently in advance of the budget process to ensure that sufficient collaboration could take place to plan for final FCSS funding to be included in each municipal budget. Optionally, the shared database could also incorporate the results of annual reviews of program funded to allow for a wider determination of the what programs are most effective.

POTENTIAL OPPORTUNITIES OF THE SHARED REGIONAL FCSS DATABASE

1. Reduce administration effort/costs for participating municipalities. The use of a Shared Regional FCSS Database would allow for the capture of information from FCSS applicants in one place and allow all participating municipalities to view these applications.
2. In addition to the benefits of sharing information between municipalities, there could be an administrative saving for each participating municipality having to track FCSS funding applications, grants and evaluations individually.
3. Proposed funding decisions by participating municipalities would be shared allowing these municipalities to review who would be funding which FCSS applicants. This will allow for the collaboration and coordination of funding to applicants by participating municipalities, reducing the possibility of duplication of funding, and increasing the value of FCSS funding. It would be important that timelines for sharing proposed funding decisions be in advance of setting final funding allocations to allow for each municipality to collaborate on funding decisions in time to set final municipal budgets.
4. Final funding decisions by municipalities should also be available (with approval by participating municipalities) facilitating the effective coordination of FCSS funding in the region. These funding decisions should also be consistent with the collaboration on funding FCSS applicants determined through the coordination
5. The annual review of effectiveness of programs/services allows for a discussion on best practices could also be shared. The value of sharing would include the following benefits would be similar to those expected for the Regional FCSS Alliance, as follows:

- ▶ Regional duplication of services
- ▶ Shared servicing opportunities
- ▶ Allocation of service funding
- ▶ Regional capacity building
- ▶ Responsiveness and innovation
- ▶ Sometimes FCSS leaves unreserved funding for unplanned/emerging initiatives. The working group could be utilized as a platform to see how to best utilize these funds regionally.
- ▶ Regionally, can align long term growth projections for the region and potential implications for the demand for servicing
- ▶ Assessment of what is working and what is not working

4. Funders know the contribution from other participating municipalities to specific applications.

The benefit of the Shared FCSS Database option would be enhanced with the effort put into the collaboration between the Proposed funding for FCSS applicants and the Final funding decisions. Without a formal review and collaboration process as defined in the Regional FCSS Alliance option, the benefit of collaboration would depend upon the engagement of the participating municipalities.

It should be noted that in this option, all FCSS funding decisions would remain with the participating municipalities. The key benefits of this option relate to the sharing of preliminary potential FCSS funding information that would allow each participating municipality to adjust or modify their final funding decisions with potential collaboration on regional funding priorities with their partners.

Appendix H: Recreation and Cultural Facilities

We have undertaken a review of the recreation and cultural facilities that are currently operated in the study area. Based on this review and input from one of the major municipalities in the region, we have established options for proceeding with the sharing of operating and capital costs associated with funding these facilities.

Following this introductory section, the remainder of the report has been structured as follows:

- ▶ **Overview of Recreation and Cultural Facilities**
- ▶ **Current Situation:**
- ▶ **Collaboration Options:**
 - ▶ A proposed Recreation Facility Regional Alliance

Overview of Recreation and Cultural Facilities

A review of various information sources indicates that there are currently over 70 recreation and cultural facilities in the Study Area. Most of these facilities, 39 are in Lac Ste. Anne County. Collectively, Mayerthorpe, Onoway and Alberta Beach have 31 facilities.

Recreation and Cultural Facilities⁵⁴

Community	ARENA / INDOOR RINK	CAMP GROUND	CURLING RINK	GOLF	COMMUNITY HALL	LIBRARY	MUSEUM / HISTORIC SITE	OUTDOOR RINK	POOL	Total
LAC STE ANNE COUNTY	2	15		1	14	3	3	1		39
MAYERTHORPE	1	1	1	1	4	1	1	1	1	12
ONOWAY	1		1		2	1	1	1		7
ALBERTA BEACH		1		1	2	1	1	1		7
BIRCH COVE										0
CASTLE ISLAND										0
NAKAMUN PARK										0
ROSS HAVEN		1								1
SANDY BEACH		1								1
SILVER SANDS		1		1						2
SUNRISE BEACH										0
SUNSET POINT		1								1
SOUTH VIEW										0
VAL QUENTIN										0
WEST COVE										0
YELLOWSTONE										0
Total	4	21	2	4	22	6	6	4	1	70

The most common facilities are Community Halls (22) and Campgrounds (21). There are 6 Libraries and Museums/Historical Sites, and 4 Arenas (Indoor Rinks), Golf Courses, and Outdoor Rinks.

In addition to the facilities listed in the table, there are other recreational facilities, including boat launches, ball dements/game files, parks/playgrounds, rodeo/fair grounds, speedway/drag racing and trails/tracks.

FACILITY OWNERSHIP AND FUNDING

There is a mixture of ownership of recreation and cultural facilities in the region, with many private and non-profit owned and operated facilities as well as publicly owned and operated facilities. This mixture creates challenges when looking at how costs for operations and infrastructure could be shared on a systematic basis.

⁵⁴The information provided in this table was collected from a variety of sources, including the participating municipalities. Additional information was collected from internet searches and discussions with community members by the consulting team.

FACILITY USE

It is recognized that the use of recreation and cultural facilities is not limited to the municipal jurisdiction where the facility is located. The nature of these facilities and the programs delivered from them encourages use from all interest parties regardless of the location of their residence. As a result, reliance on tax supported funding from the local municipality may not fairly represent the cost of the facility and its related programs to the local municipality. Similarly, restricting use to local residents would result in less utilization of the facility and services, which in turn could reduce the operating revenue generated by the facility.

FUNDING SOURCES

The sources of funding for recreation and cultural facilities is also mixed. It can include:

- ▶ User charges
- ▶ Concession revenues
- ▶ Fund raising
- ▶ Donations
- ▶ Municipal operating funding
- ▶ Provincial operating funding

As a result, the operating revenue support that a facility may require will depend on the revenue that can be generated from other sources, which may fluctuate from year to year.

In addition to operating support, capital cost improvements required to maintain facilities varies across the range of facilities and depends on their current condition. Funding support for capital improvements will also come from a variety of sources including municipal support.

REGIONAL LIBRARY SERVICES

There are currently six libraries operating in the Study Area, 3 located in Lac Ste. Anne County (Darwell Public Library, Sungudo Public Library and Rich Valley Public Library. The other three libraries are located in Onoway, Mayerthorpe and Alberta Beach.

The County established a regional library board which manages the day to day operations of the libraries located in the County and manages the distribution of funding to all six libraries in the system. Based on the 2014-2015 Lac Ste. Anne Activity Report, a per capita funding allotment was provided to participating libraries. Of this per capita funding amount, \$15,000 was set aside to provide for program development and enhancement. Each of the libraries were eligible for up to \$2,500 per year under this element of the program.

As noted above, funding for libraries also includes a variety of sources. The LSAC Library Board receives provincial funding support, as a some financial support as a member of the Yellowhead Regional Library system. In 2015 this funding totaled just under \$300,000.

LAC STE. ANNE RECREATION FACILITY & PROGRAM ASSISTANCE GRANT

The County has historically provided funding for recreation and cultural facilities in the county through a grant program. This program provided for three streams of funding as follows:

- ▶ Direct funds to major facilities: Operating funds to arenas and other facilities.
- ▶ Community Halls and Agricultural Societies: Communities Halls in Lac Ste. Anne County received \$2,000 each and those operating in neighboring municipalities received \$1,500. Agricultural Societies received \$1,500.

- ▶ Other Community Organizations: Various community organizations received funding for programs delivered.

It is noted that the funding identified above, is in addition to the direct costs incurred by the County for facilities it operates and delivers programming from.

IDENTIFICATION OF ISSUES

The following issues have been identified as they relate to funding operations and capital costs for recreation and cultural facilities in the Study Area.

- ▶ Setting funding priorities for recreation and cultural facilities programs.
- ▶ Fairly reflecting the cost responsibility for recreation and cultural facilities and programs to residents in region municipalities.
- ▶ Identifying capital funding priorities for immediate and long term facility maintenance.

COLLABORATION OPTIONS

The options for sharing costs on recreation and cultural services provided below include all related services except for library services. Library services have not been considered to be included in these options as the LSAC Library Board appears to address the issue of regional library funding and service delivery.

STATUS QUO - DIRECT FUNDING

This option would extend the status quo where operating support for recreation and cultural facilities would be addressed by each municipality as part of its regular budgeting process. This would involve defining funding that would be provided to support selected facilities including those owned/operated by the municipality and others. It appears that this model results in the County provided support for selected facilities both in the County and other municipalities. Presumably consideration of funding includes the potential use of these facility by County residents and financial support is provided accordingly.

Capital funding of infrastructure improvements appears to be facilitated through ad hoc discussions regarding the nature of the need for the improvement and how the municipality or municipalities, in conjunction with the owner/operator (where it is not a municipality) may be able to address the funding required from various sources that may be available, including coordination of possible provincial and federal grant funding.

REGIONAL RECREATION MASTER PLAN

To help facilitate the immediate and long term planning of facility improvement and development in the Study Area, it may be useful to undertake a the development of a regional recreation master plan that would identify regional recreation needs and a plan for what improvements may be required over a planning period.

This could build on the work already completed by the Town of Mayerthorpe. The Parks, Recreation and Culture Strategic Master Plan for Mayerthorpe, completed in January 2016 forms a solid base of information regarding facility conditions, funding requirements and funding plan for the Town.

Depending on what the range of facilities would be included in the Master Plan, it could also build on other work completed, such as the Lac Ste. Anne County Trail Master Plan. This plan provides details of regional recreation and historical assets that include lakes, parks and natural areas that many of the communities in the region.

PER CAPITA FUNDING SUPPORT - COUNTY

It is common across Alberta that rural municipalities provide urban communities within their jurisdiction with a per capita funding allocation that is granted to the urban municipality to assist in the operating support of facilities in the community that residents of the rural municipality may use regularly. This could work in Lac Ste. Anne County as follows:

- ▶ Define what facility/programs the County would contribute funding towards.
- ▶ Budget annually for recreation grants to participating communities and the per capita funding amount for each facility type to be funded.
- ▶ Define a service area around the community and determine the population living the County in this service area.
- ▶ Provide funding directly to the owner/operator of the facility or municipality for distribution to relevant facilities.

The benefits of this approach is it would systematically recognize the benefit that County residents receive from the access to recreation and cultural facilities and programs located outside the County. It would also provide for a predictable funding sources for these facilities and operations.

CAPITAL FUNDING

It would be prudent for the County to undertake the Regional Recreation Master Plan, building on work it has already done in conjunction with that completed by the Town of Mayerthorpe, as noted above. With this information, capital funding priorities could be established, which would include funding of recreation and cultural facilities in neighbouring urban municipalities. With this information, a funding plan could be negotiated with each municipality and owner/operator of facilities that the County felt were a priority for capital funding.

REGIONAL RECREATION ALLIANCE

This option involves creating a new entity that would be responsible for the comprehensive planning and funding of recreation and cultural facilities in the Study Area. Funding for recreation and cultural facilities would require participation in the Regional Recreation Alliance (RRA). The RRA would be structured as follows:

This entity could be structured as follows:

- ▶ Participating members would provide elected official and administrative representation.
- ▶ The RRA would be responsible for developing and maintaining a regional recreation master plan that would define the regional assets that are planned for the membership.
- ▶ The regional recreation master plan would define regional funding priorities that would be established by agreement of the membership.
- ▶ These regional funding priorities would take into consideration the base funding that may be provided by the host municipality for facilities it owns and operates.
- ▶ Funding of plan would include both operating and capital funding.
- ▶ Each participating member municipality would be asked to provide funds based on a per capita allocation of operating and annualized capital costs. This would be similar to a funding requisition that each participating municipality would have to incorporate into its annual budget.
- ▶ The RRA funding requisition would define a budget for both operations and capital.
- ▶ Operating funds would be distributed annually based on the defined RRA funding priorities.

- ▶ Capital funds would be collected in accordance with the capital funding priorities and accumulated until such time the funding level has been secured to proceed with the project.

Appendix I: Sample Agreement (Contents)

Based on feedback from the municipal membership of the study, the following areas have been identified for the development of Sample Agreements.

Sample Agreements by Option

Option	Description	Alta Beach	Mayerthorpe	Oroway	Summer Villages	Lac St Anne
1A	Amalgamation of all municipalities in the study area.			No response	No response	No response
1B	Amalgamation of Lac Ste. Anne County and all Villages and Summer Villages in the County.					
1C	Amalgamation of the Village of Alberta Beach with the Summer Villages of Sunset Point and Val Quentin.	Yes				
1D	Amalgamation of the Village of Alberta Beach with all the Summer Villages in the County.					
2A	Comprehensive Cost Sharing of all municipalities in the study area.					
2B	Comprehensive Cost Sharing of Lac Ste. Anne County and all Villages and Summer Villages in the County.					
2C	Comprehensive Cost Sharing Alberta Beach with the Summer Villages of Sunset Point and Val Quentin.	Yes				
2D	Comprehensive Cost Sharing of Alberta Beach with all the Summer Villages in the County.					
3A	Administration	Yes	Yes			
3B	Bylaw Protection	Yes	Yes			
3C	Roads & Streets	Yes	Yes			
3D	Fire	Yes				
3E	FCSS	Yes	Yes			
4A	Sharing of \$1 million annually	Yes	Yes			
4B	Two way revenue sharing (County and Towns)	Yes	Yes			

SCOPE OF ANALYSIS

The scope of each Sample Agreement includes, as relevant, the following components:

- ▶ Purpose of the agreement
- ▶ Key elements of the agreement
- ▶ Advantages and disadvantages of negotiating the agreement

It should be noted that the information provided regarding the Sample Agreements should be reviewed with input from Legal Council to ensure the agreement fulfills its intent and expectations.

AMALGAMATION OF THE VILLAGE OF ALBERTA BEACH, SUMMER VILLAGES OF SUNSET POINT AND VAL QUENTIN

This option considers the implications and impacts of amalgamating three municipalities: the Village of Alberta Beach, Summer Village of Sunset Point and Summer Village of Val Quentin. As noted in the

"An Analysis of Options" report, the proximity of these municipalities to each other creates the potential that services could more efficiently be delivered jointly. Amalgamation is one option for how this could be achieved.

PURPOSE OF AMALGAMATION

In amalgamation, all services currently provided in each municipality would continue to be provided but under the newly formed amalgamated municipality. The benefits of amalgamation would be seen through achieving efficiencies and associated cost savings in the delivery of municipal services. As outlined in the "An Analysis of Options" report, each municipality would achieve a reduction in municipal tax rates as follows:⁵⁵

- ▶ Village of Alberta Beach: 24.4% (25.0% constant minimum tax option)
- ▶ Summer Village of Sunset Point: 4.9% (5.0% constant minimum tax option)
- ▶ Summer Village of Val Quentin: 3.0% (3.1% constant minimum tax option)

These savings represent a reduction in municipal tax rates by 2036 with amalgamation than a continuation of the status quo. This assumes that all municipalities would share a 'blended municipal tax rate'. Further it assumes that the level of municipal services received by residents in each municipality would continue to be the same for each municipality. Amalgamation would also have the potential to allow for improvements in service levels at a lower cost than would be the case if implemented by each municipality individually.

The process for amalgamating is outlined in Appendix J of this document.

KEY ELEMENTS OF AMALGAMATION

Amalgamation would have a number of impacts on each community. The following outline the most significant potential impacts which should be address in the process of amalgamation.

- ▶ **Governance:** The governance of the amalgamated municipality would be the responsibility of a new council with the purpose of managing the newly formed municipality consistent with the greater public interest of that community.
- ▶ **Council:** When a new municipality is formed through amalgamation, there is initially no municipal Council. The Council for the newly formed Town would consist of 7 members, unless the Council passes a bylaw specifying a different number. Amalgamation would result in the newly formed municipality having 7 council members representing the community as compared to the 11 which currently represent the three municipalities.
- ▶ **Chief / Deputy Chief Elected Official:** The mayor is to be elected by the community at large and a deputy mayor appointed from the Council. These offices must be filled at all times.
- ▶ **Wards:** Members of council can be elected at large or wards can be established to represent a geography within the municipality.
- ▶ **Representation:** Typically amalgamations of larger municipalities result in a loss of real or perceived representation of local government and a real or perceived loss of access to the decision making processes of the municipal government. Given the relative size and proximity of each of the amalgamated municipalities, it is not expected that any significant dilution of local government representation would occur.

⁵⁵ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MRVAR - Variable); and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.

- ▶ **Municipal Services and Service Levels:** The municipal services and level of services provided by the newly formed municipality would be the decision of the newly formed Council.
- ▶ **Harmonization of Municipal Services:** Over time it can be expected that the services and service levels will be harmonized over time.
- ▶ **Municipal Taxes and Services:** The newly formed amalgamated municipality would typically levy the same tax rates for each assessment class. This would be consistent with the provision of a similar suite of municipal services and service levels in the amalgamated municipality.
- ▶ **Special Benefiting Area:** Where existing service levels vary, transition to harmonized services in the amalgamated municipality may require transition, or the different service levels can be maintained. In this instance, Council may choose to designate a differential municipal tax rate for areas with additional services to reflect the different costs associated with providing these services.

ADVANTAGES / DISADVANTAGES OF AMALGAMATION

The amalgamation of the Village of Alberta Beach, SummerVillage of Sunset Point and SummerVillage of Val Quentin will have advantages and disadvantages. In deciding the direction of each community these issues should be considered.

ADVANTAGES

- ▶ Taxpayers in each community would see a reduction in municipal tax rates through efficiency gains that would range from 3% to almost 25% per year.
- ▶ The proximity of each community results in use and sharing of municipal services (e.g. Roads), the cost of which would more fairly be distributed to all residents.
- ▶ There can be a greater consistency in the delivery of municipal services to all member municipalities.
- ▶ Each community would benefit from greater degree of financial stability being part of a larger municipality with a larger tax base and resources to deal with financial and economic stress.
- ▶ The proximity and relative size of each municipality would allow for the citizens in the amalgamated municipality to not experience any significant decline in local government representation or access to elected officials.
- ▶ The municipal council could be reduced from 11 elected officials to 7. This would continue to provide a high level of local government representation.

DISADVANTAGES

- ▶ There would be a loss of some autonomy in local government decision making.
- ▶ The amalgamated municipality would have to select a name.
- ▶ There may be a sense of loss of community identity associated with the amalgamation. This may be softened by creating planning neighbourhoods using current municipal names and/or creating wards for electing council members consistent with current municipal boundaries.
- ▶ There would be a transition period through the formation and implementation of the amalgamated municipality. There would be some direct and indirect costs associated with this transition (e.g. Changing signage in the community).

COMPREHENSIVE COST SHARING FOR THE VILLAGE OF ALBERTA BEACH, SUMMER VILLAGES OF SUNSET POINT AND VAL QUENTIN

This option considers the implications and impacts of comprehensive cost sharing: the Village of Alberta Beach, Summer Village of Sunset Point and Summer Village of Val Quentin. This option includes the cost sharing of all municipal services across each of the municipalities.

PURPOSE OF COMPREHENSIVE COST SHARING

In this option all municipal services currently provided in each municipality would be provided by a single provider. This would involve combining all service providers into one entity. As outlined in the "An Analysis of Options" report, each municipality would achieve a reduction in municipal tax rates as follows:⁵⁶

- ▶ Village of Alberta Beach: 15.9% (16.3% constant minimum tax option)
- ▶ Summer Village of Sunset Point: 11.1% (11.2% constant minimum tax option)
- ▶ Summer Village of Val Quentin: 11.8% (12.0% constant minimum tax option)

These savings represent a reduction in municipal tax rates by 2036 with comprehensive cost share as compared to a continuation of the status quo. This assumes that each municipalities continue to levy it's own municipal tax rate'. Further, as with amalgamation, it assumes that the level of municipal services received by residents in each municipality would continue to be the same for each municipality. Again, as with amalgamation, comprehensive cost sharing would also have the potential to allow for improvements in service levels at a lower cost than would be the case if implemented by each municipality individually.

The process for developing a cost sharing agreement:

- ▶ Determine what services will be included in the agreement. In this example all municipal costs have been considered, except for the costs associated with council.
- ▶ Determine who will be the best provider of these services. Efficiency, reliability and quality of service provision will be important considerations. This can be one of the participating municipalities or a third party.
- ▶ Establish a budget/cost estimate for providing the services to each participating member in advance of establishing the municipal budget. This budget/cost estimate will be used to determine each municipality's total cost for budget and tax rate setting purposes.
- ▶ Establish service levels that define the scope of services to be provided. It may be useful to define Operating Guidelines outside of the agreement where the service and service levels require detail.

KEY ELEMENTS OF A COMPREHENSIVE COST SHARING AGREEMENT

An agreement to establish a comprehensive cost sharing arrangement for multiple municipalities should include the following elements.

- ▶ **Definition of Services:** The services to be delivered and the level of service should be defined in the agreement.

⁵⁶ It has been assumed that the Base Year tax rate splits would be maintained in evaluation of the impacts for each option. Where a Minimum Tax Rate has been established by a municipality, the projected municipal tax rate has been calculated using two approaches: the first assumes that any Minimum Tax Rates for that municipality vary with the general tax rate (MR VAR - Variable); and second where any Minimum Tax Rates remain at their Base Year values (MR CON - Constant). See Appendix E for a discussion of the Alternate Minimum Tax Rate calculation.

- ▶ **Service Provider:** The provider of the services should be defined, whether it be a participating municipality or third party. Where the service provider is a member municipality, the agreement should specify that the funds provided will be used in the delivery of the defined service, and not for other uses.
- ▶ **Obligations of the Service Provider:** The obligations of the service provider should be defined. This will include, as appropriate, the geographic area to be served, the nature of the service (e.g. Minimum response times, frequency, etc.).
- ▶ **Third Party Service Provider:** Where a third party service provider is secured for providing a service, each participating member municipality will need to engage in the negotiation of this agreement.
- ▶ **Operating Guidelines:** It is recommended that operating guidelines be established for each municipal service that would be referenced in the agreement. These guidelines would address the details of the service definition and service levels.
- ▶ **Transparency:** The agreement should define how costs and any associated revenues will be tracked by the service provider. This will include the information contained in any reports and/or financial statements.
- ▶ **Reporting:** Reports and protocols for reporting should be defined. This will include the types of financial and operational reports that would be provided to each Council and the frequency of reporting. This may vary depending on the service. For example, it may be important for some services to report quarterly and for others, annually. It is recommended that all reporting schedules consider timely input into the municipal budget process.
- ▶ **Surplus/Deficit:** The agreement should outline how any surplus or deficit associated with the service(s) will be dealt with. For example, in the case of a surplus, the funds could be retained by the service provided and applied to the follow year's budget, or returned to the participating municipality. In the case of a deficit, how this will be provided for by each participating member needs to be defined.
- ▶ **Capital Projects:** Where capital projects are undertaken, it will be necessary to define the project, associated costs and funding allocations. Net tax supported funding allocations will need to be determined in advance of completing the annual budget. Apportioning cost allocations can be established on a project by project basis using an appropriate allocation method.
- ▶ **Payment:** The timing and amounts of payments for services provided should be defined in the agreement.
- ▶ **Asset Ownership:** Where capital projects involve infrastructure that crosses a municipal boundary it will be necessary to define the ownership of the assets.
- ▶ **Dispute Resolution:** Where one party to the agreement is not satisfied the agreement is being adhered to, a dispute resolution mechanism to resolve the issue will be required.
- ▶ **Agreement Amendments:** The agreement will require a process to review and amend as necessary.

ADVANTAGES / DISADVANTAGES OF COMPREHENSIVE COST SHARING

The amalgamation of the Village of Alberta Beach, Summer Village of Sunset Point and Summer Village of Val Quentin will have advantages and disadvantages. In deciding the direction of each community these issues should be considered.

ADVANTAGES

- ▶ Cost sharing does not require any change of governance or municipal representation.
- ▶ Taxpayers in each community would see a reduction in municipal tax rates through efficiency gains that would range from 11% to almost 16% per year.
- ▶ The proximity of each community results in direct official and citizen oversight of services in each municipal jurisdiction.
- ▶ A comprehensive agreement will be more efficient than establishing individual agreements for multiple service areas.
- ▶ All services and associated costs can be defined through agreement.

DISADVANTAGES

- ▶ There would be a loss of some autonomy in decision making regarding services over the course of a year or the term of the agreement. The points of change would be defined by the agreement and terms for amending the agreement. Any flexibility outside the agreement would be at the goodwill of the participants.
- ▶ There will be some additional costs associated with the management and maintenance of the agreement.
- ▶ A comprehensive cost sharing agreement will be more complicated than that for an individual service and require more effort to negotiate and monitor.
- ▶ The success of the agreement will depend upon the goodwill of all participants.

COST SHARING AGREEMENTS FOR SELECTED SERVICES

Cost sharing agreements for the following individual services have been identified as of interest to some municipalities. These service areas include:

- ▶ Administration
- ▶ Bylaw Protection
- ▶ Roads & Streets
- ▶ Fire
- ▶ FCSS

PURPOSE OF COST SHARING AGREEMENTS

The purpose of cost sharing for any municipal service is typically to allow for the gain in cost efficiencies that can reduce municipal tax rates and/or provide a higher level of service for the same or a lower cost. Each of the areas defined consider the potential for cost efficiencies for the participating municipalities.

The process for developing a cost sharing agreement on an individual service is similar to that outlined above for a comprehensive cost sharing agreement.

- ▶ The service to be considered in the agreement would be one of the five identified above. It should be noted that the definition of the service to be provided is equally important for an individual service as it is for comprehensive cost sharing.
- ▶ Determine who will be the best provider of these services. Efficiency, reliability and quality of service provision will be important considerations. This can be one of the participating municipalities or a third party.

- ▶ Establish a budget/cost estimate for providing the services to each participating member in advance of establishing the municipal budget. This budget/cost estimate will be used to determine each municipality's total cost for budget and tax rate setting purposes.
- ▶ Establish service levels that define the scope of services to be provided. It may be useful to define Operating Guidelines outside of the agreement where the service and service levels require detail.

KEY ELEMENTS OF A COMPREHENSIVE COST SHARING AGREEMENT

An agreement to establish a comprehensive cost sharing arrangement for multiple municipalities should include the following elements.

It is expected that each of the service areas would involve an agreement for operating services only. Any capital expenditures and associated cost of capital attributed to the service provided would be a part of the operating expenditures to be covered in the agreement.

- ▶ **Definition of the Service:** The services to be delivered and the level of service should be defined in the agreement.
- ▶ **Service Provider:** The provider of the services should be defined, whether it be a participating municipality or third party. Where the service provider is a member municipality, the agreement should specify that the funds provided will be used in the delivery of the defined service, and not for other uses.
- ▶ **Obligations of the Service Provider:** The obligations of the service provider should be defined. This will include, as appropriate, the geographic area to be served, the nature of the service (e.g. Minimum response times, frequency, etc.).
- ▶ **Third Party Service Provider:** Where a third party service provider is secured for providing a service, each participating member municipality will need to engage in the negotiation of this agreement.
- ▶ **Operating Guidelines:** It is recommended that operating guidelines be established for the municipal service referenced in the agreement. These guidelines would address the details of the service definition and service levels. In some instances, these services levels are a critical component of the agreement. For example, Fire services will require consideration of the location of the fire hall and equipment, the nature of the service provided, minimum response times and contingencies for support through mutual aid agreements.
- ▶ **Transparency:** The agreement should define how costs and any associated revenues will be tracked by the service provider. This will include the information contained in any reports and/or financial statements.
- ▶ **Reporting:** Reports and protocols for reporting should be defined. This will include the types of financial and operational reports that would be provided to each Council and the frequency of reporting. This may vary depending on the service. For example, it may be important for some services to report quarterly and for others, annually. It is recommended that all reporting schedules consider timely input into the municipal budget process.
- ▶ **Surplus/Deficit:** The agreement should outline how any surplus or deficit associated with the service(s) will be dealt with. For example, in the case of a surplus, the funds could be retained by the service provided and applied to the follow year's budget, or returned to the participating municipality. In the case of a deficit, how this will be provided for by each participating member needs to be defined.
- ▶ **Payment:** The timing and amounts of payments for services provided should be defined in the agreement.

- ▶ **Dispute Resolution:** Where one party to the agreement is not satisfied the agreement is being adhered to, a dispute resolution mechanism to resolve the issue will be required.
- ▶ **Agreement Amendments:** The agreement will require a process to review and amend as necessary.

ADVANTAGES / DISADVANTAGES OF A COST SHARING AGREEMENT

The amalgamation of the Village of Alberta Beach, Summer Village of Sunset Point and Summer Village of Val Quentin will have advantages and disadvantages. In deciding the direction of each community these issues should be considered.

ADVANTAGES

- ▶ Cost sharing does not require any change of governance or municipal representation.
- ▶ Taxpayers in each community would see a reduction in municipal tax rates through efficiency gains in the delivery of the service provided, or a commensurate improvement in service levels for the same or lower cost.
- ▶ All services and associated costs can be defined through agreement.

DISADVANTAGES

- ▶ There would be a loss of some autonomy in decision making regarding service covered by the agreement over the course of a year or the term of the agreement. The points of change would be defined by the agreement and terms for amending the agreement. Any flexibility outside the agreement would be at the goodwill of the participants.
- ▶ There will be some additional costs associated with the management and maintenance of the agreement.
- ▶ The success of the agreement will depend upon the goodwill of all participants.

ONE WAY REVENUE SHARING AGREEMENT

A one way revenue sharing agreement allows for the sharing of some portion of municipal tax revenues with other municipalities for the purpose of compensating these municipalities for services. This typically is used as a mechanism to replace cost sharing where the residents of one municipality are using multiple services of a neighboring municipality. This can involve tax sharing where the residents of one community work at businesses located in a neighbouring municipality. Given that residential municipal services are typically subsidized by non-residential development, revenue sharing can be a means by which these residential and non-residential costs and revenues are 'balanced' across municipalities.

PURPOSE OF ONE WAY REVENUE SHARING AGREEMENT

A one way revenue sharing agreement typically is used as a mechanism to replace cost sharing where the residents of one municipality are using multiple services of a neighboring municipality. This can involve tax sharing where the residents of one community work at businesses located in a neighbouring municipality. Given that residential municipal services are typically subsidized by non-residential development, revenue sharing can be a means by which these residential and non-residential costs and revenues are 'balanced' across municipalities.

- ▶ The purpose of revenue sharing should be defined. This will help to determine both an appropriate sharing amount and basis for sharing.

- ▶ The basis for sharing should be clearly determined to allow for all parties to understand both the purpose and mechanism by which revenue sharing will be achieved.
- ▶ Revenue sharing should be flexible to reflect any changes in the fundamental underpinnings that form the basis of the agreement. For example, in the case of 'balancing' regional residential and non-residential development, it would be important that the basis of the revenue sharing agreement incorporate factors that reflect any change in these parameters over time. For example, a work to home imbalance where one municipality hosts a significant residential function and another hosts the business activity, some form of population or worker based formula would be appropriate.
- ▶ Where the revenue sharing is based on a parameter, it is helpful if that parameter is independently reported (so it is objective) and updated regularly. For example, worker flows are reported in the Federal Census, but updated in five year intervals. Population on the other hand, is updated more regularly through municipal censuses.

BASIS FOR ONE WAY REVENUE SHARING - CONSIDERATIONS

For the participating municipalities of this study, a clear basis for one way revenue sharing has not been established. Some considerations on this topic are discussed below.

There are a number of inter-municipal agreements that define the sharing of costs for services among various municipalities. It can be expected that the scope and nature of these agreements will evolve over time. As a result, one way revenue sharing from Lac Ste. Anne to all or selected municipalities in the County would likely result in some inequities. Resolution of the basis of one way revenue sharing would require revisiting all intermunicipal agreements between the County and other municipalities to determine the 'fairness' of any proposed revenue sharing arrangement.

Financial support for municipalities that may be in some financial jeopardy could be a basis for one way revenue sharing. However, it is difficult to rationalize how the County could justify to its ratepayers providing financial support for other municipal jurisdictions responsible for their own financial position. The County could become responsible for these municipalities through disincorporation, which would require the County ratepayers taking financial responsibility for municipality dissolving. This would come at a cost to the dissolving municipality through a loss of location autonomy and governance. This highlights another consideration from the County's perspective. That being a transfer of revenues without input into the costs they would support can create difficulty for the County to justify the basis for the agreement.

A middle ground may be sharing of some portion of revenues from a unique source of assessment in the County, such as linear assessment. However, selecting a particular assessment class and ignoring the full assessment base of each potential revenue sharing participant would not be prudent. However, some revenue sharing on a limited basis by the County may support the receiving municipality and forestall disincorporation and a greater cost to the County.

For the purpose of considering a one way revenue sharing agreement, it has been defined on the basis of a share of linear assessment. This is NOT a recommendation of the consulting team but rather an instrument for discussing how a one way revenue sharing agreement could be structured.

KEY ELEMENTS OF A ONE WAY REVENUE SHARING AGREEMENT

The following elements of a one way revenue sharing agreement have been based on the assumption that Lac Ste. Anne would share a portion of its municipal tax revenues from its linear assessment base with selected municipalities in the County. The purpose of revenue share would be to help maintain the financial sustainability of these municipalities. Employing these assumptions, a one way revenue sharing agreement would involve establishing the following elements:

- ▶ **Purpose of Revenue Sharing:** The purpose of one municipality sharing municipal tax revenues with one or more municipalities would need to be determined. In this 'example', it has been assumed that financial viability is the basis for revenue sharing and that the Lac Ste. Anne would share a portion of revenues from its linear assessment base with participating municipalities.
- ▶ **Basis of Revenue Sharing:** The basis of revenue sharing should be established to be consistent with the purpose. For example, if revenue the purpose of revenue sharing is to provide greater equity in regional assessment and/or to support the viability of these communities, it has been assumed that Lac Ste. Anne would share a portion of municipal tax revenues from its linear assessment base with participating municipalities. This would involve determining: what portion of linear tax revenues would be shared (e.g. Say 15%); and how these revenues would be distributed among the participating municipalities (e.g. Say the population of each participating municipality). This would provide the revenue sharing formula or basis for revenue sharing.
- ▶ **Budget Considerations:** Both the County and other participating municipalities would need to establish the revenue sharing amounts in advance of finalizing the annual budget and setting tax rates. This will require an estimation of the linear assessment, estimated municipal tax rate and population of participating municipalities (or other basis for revenue sharing as established). As with all revenue sharing agreements of this type, it is not possible to use the current municipal tax rate for establishing the revenue sharing amount, as it is dependent on the revenue sharing amount. As a result, it is typical that the previous years municipal tax rate would be used for this calculation.
- ▶ **Payment:** The timing and amounts of payments for services provided should be defined in the agreement.
- ▶ **Dispute Resolution:** Where one party to the agreement is not satisfied the agreement is being adhered to, a dispute resolution mechanism to resolve the issue will be required.
- ▶ **Agreement Amendments:** The agreement will require a process to review and amend as necessary.

ADVANTAGES / DISADVANTAGES OF ONE WAY REVENUE SHARING AGREEMENT

The advantages and disadvantages of a one way revenue sharing agreement are summarized as follows:

ADVANTAGES

- ▶ One way revenue sharing can be a basis upon which regional inequities are addressed without having to establish various and numerous cost sharing agreements.
- ▶ May help to ensure the on-going viability of municipalities that struggle in achieving balanced growth.
- ▶ Using a stable revenue source (i.e. Linear assessment) and basis for sharing (i.e. Population) will help to ensure both transparency and predictability in the shared amounts to be budgeted for each year.
- ▶ May be a desirable alternative to dissolution of municipalities that struggle with financial viability and sustainability.

DISADVANTAGES

- ▶ The basis of revenue sharing requires a clear understanding of why revenue sharing is the appropriate mechanism for addressing regional inequities.
- ▶ There can be a lack of accountability for how shared revenues are used by receiving municipalities.

TWO WAY REVENUE SHARING AGREEMENT

A two way revenue sharing agreement allows for the sharing of some portion of municipal tax revenues between municipalities participating in the agreement. This could be two or more municipalities.

PURPOSE OF TWO WAY REVENUE SHARING AGREEMENT

A two way revenue sharing agreement typically is used as a mechanism to share in development locating in a particular geography or region where two or more municipalities can be expected to share in the cost and/or revenues associated with the development. An agreement of this type can have a significant benefit to all affected municipalities by directly encouraging cooperation in the attraction of development to the region. It can also beneficially share in the benefit of economic development without a 'winner take all' result.

The process for developing a cost sharing agreement on an individual service is similar to that outlined above for a comprehensive cost sharing agreement.

- ▶ The purpose of revenue sharing should be defined. This will help to determine both an appropriate sharing amount and basis for sharing.
- ▶ The geographic area for revenue sharing should be defined. The geographic area to be considered could be a defined industrial/commercial area in one municipality or could be a particular type of development (e.g. Industrial development of a particular size) across one or all municipalities.
- ▶ The basis for sharing should be clearly determined to allow for all parties to understand both the purpose and mechanism by which revenue sharing will be achieved.
- ▶ As with one way revenue sharing, two way sharing should also be flexible to reflect any changes in the fundamental underpinnings that form the basis of the agreement.
- ▶ Where the revenue sharing is based on a parameter, it is helpful if that parameter is independently reported (so it is objective) and updated regularly. For example, worker flows are reported in the Federal Census, but updated in five year intervals. Population on the other hand, is updated more regularly through municipal censuses.

BASIS FOR TWO WAY REVENUE SHARING - CONSIDERATIONS

There are various options for how two way revenue sharing could be established. The basis and scope of sharing would depend on the municipal partners and what the basis of sharing might be. Examples could include:

- ▶ A defined industrial area located in either the County or an urban municipality.
- ▶ Sharing of a particular type of assessment (say non-residential) in a portion or region of one or more municipalities. This could be, for example, revenue sharing on all non-residential development within a radius of an urban municipality (representing the commuting distance) and future development in the participating urban municipality.
- ▶ Sharing of a particular type of assessment (say non-residential) in all of each participating municipality.

For the purposes of the elements of a two way revenue sharing agreement defined below, it has been assumed that the geographic area for sharing of municipal tax revenue from a defined area in the County around an urban municipality and the said urban municipality. Further, it has been assumed that the tax revenues from all new non-residential development in the prescribed areas

worth more than \$1 million would be shared. The rationale for these parameters is provided in the key elements discussed below.

KEY ELEMENTS OF TWO WAY REVENUE SHARING AGREEMENT

The following elements of a two way revenue sharing agreement have been based on the general parameters outlined above. These include the following:

- ▶ **Purpose of Revenue Sharing:** The purpose of two way revenue sharing within the prescribed area will be to promote regional economic development and share the benefits of non-residential development.
- ▶ **Basis of Revenue Sharing:** The basis of two way revenue sharing will be to share in the net benefits of regional economic development within a prescribed economic commuting catchment area of the urban municipality. Revenue sharing will consider of the following elements:
 - ▶ Include all new non-residential assessment (except linear assessment) with a value which exceeds \$1 million. Including only new assessment will eliminate any adjustment to the current tax and assessment balance in each participating municipality.⁵⁷
 - ▶ The share of municipal tax revenues will provide for the host municipality retaining the largest share (say 60% of the gross municipal tax revenues) and the remaining 40% provided to the other participating municipalities.⁵⁸ Where more than one other municipality participates in the revenue sharing agreement, the 40% shared amount would be distributed based on the relative share of population. This formula would allow for the host municipality to cover the costs associated with delivering municipal services to the new development - without having to calculate and review these costs. Where more than two municipalities are participating in the two way sharing, using population to distribute the remainder to be shared allows for consideration of the potential employment flows and residential location of workers.
- ▶ **Budget Considerations:** Both the County and other participating municipalities would need to establish the revenue sharing amounts in advance of finalizing the annual budget and setting tax rates. All calculations of shared revenues would be determined based on the previous years experience.
- ▶ **Payment:** The timing and amounts of payments for services provided should be defined in the agreement.
- ▶ **Dispute Resolution:** Where one party to the agreement is not satisfied the agreement is being adhered to, a dispute resolution mechanism to resolve the issue will be required.
- ▶ **Agreement Amendments:** The agreement will require a process to review and amend as necessary.

ADVANTAGES / DISADVANTAGES OF A ONE WAY REVENUE SHARING AGREEMENT

The advantages and disadvantages of a two way revenue sharing agreement are summarized as follows:

⁵⁷ Note that the threshold of the new assessment would be a negotiable item. Some incremental assessment may come from improvements on existing development. The threshold is intended to capture as much as possible 'new' incremental development as well as minimize the effort required to track incremental assessment.

⁵⁸ The host municipality's share of gross municipal tax revenues should reflect an average cost associated with providing municipal services. This should be sufficient to encourage the host municipality with its partners to promote development. Obviously there would need to be a balance between the host municipality's share and that which is available for sharing by the other municipalities.

ADVANTAGES

- ▶ Two way revenue sharing can be a valuable basis upon which to share in the future economic development that can be attracted to a region. This will help to promote economic development and encourage this development to locate where it is best for the enterprise.
- ▶ Will help to provide a greater assessment balance for all participating municipalities by eliminating the 'winner take all' approach to non-residential development. This should help to achieve some greater level of fairness in sharing costs of residential development and benefits of non-residential development in the region.
- ▶ Will help to stabilize the viability of participating municipalities.

DISADVANTAGES

- ▶ Two way revenue sharing will require some additional tracking of incremental development in year and going forward.
- ▶ It will add to the complexities of budgeting for all participating municipalities.

Appendix J: Amalgamation Process (Overview)

Amalgamation of 2 or more municipalities may be initiated by a municipal authority or by the Minister:

- ▶ Amalgamation can be initiated by municipal authority or minister with a written notice.
- ▶ Direct negotiations need to occur among the proposed amalgamation municipalities.
- ▶ Submit a report to the Minister outlining the results of the negotiations and the public consultation process.
- ▶ The report becomes the application for amalgamation.
- ▶ Minister issues an order for amalgamation.

Below is detail on the amalgamation process:

- ▶ Initiation by a municipal authority by giving a written notice of the proposed amalgamation. The written notice should include the following: include the names of all the municipal authorities that are to be amalgamated and the reasons for the proposed amalgamation, and include proposals for consulting with the local authorities that the initiating municipal authority considers would be affected and the public about the proposed amalgamation.
- ▶ Direct negotiations: The municipal authorities with which the initiating municipal authority proposes to amalgamate must, on receipt of the notice under section 103, meet with the initiating municipal authority to discuss the proposals included in the notice and negotiate the proposals in good faith.
 - ▶ The initiating municipalities must keep the Minister informed of the progress.
 - ▶ Prepare a report that describes the results of the negotiations that includes: list of matters agreed upon and those which there is no agreement, description of public consultation process used in negotiation, summary of views expressed in public consultation. The report must be signed by the initiating municipal authority and by the municipal authorities with which it proposed to amalgamate.
 - ▶ Disposition of report: The initiating municipal authority must submit the report to the Minister and to the municipal authorities with which it proposes to amalgamate. If the initiating municipal authority wishes to proceed with amalgamation, then the report becomes the application for amalgamation.
- ▶ Minister may order an amalgamation to form a new municipality.
- ▶ Order of amalgamation may include: dissolve one or more of the councils of the amalgamated municipalities, provide for an interim council, require one municipality to pay compensation to another municipality.
- ▶ The order can also include provisions related to assessment and taxation, property, employee, other matters related to the amalgamation.

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Her Worship Judith Tracy
Town of Onoway
PO Box 540
Onoway, AB
Canada, T0E 1V0



Dear Ms. Tracy,

As elected council for your Municipal District, Agriculture for Life (Ag for Life) knows you have a strong vested interest in ensuring rural Alberta communities remain safe. Since 2011, Ag for Life has played a vital role in educating Albertans about rural and farm safety and we are asking for your support in keeping our state-of-the-art Rural Safety Unit on the road as we work to build a culture of safety among Alberta's youngest residents and their families.



Making Safety Stick

Ag for Life's Rural Safety Unit helps to educate, encourage and promote safety on the farm, ranch and rural areas with a long-term goal of reducing the number of injuries and fatalities.

The mobile unit, filled with interactive, digital and mechanical safety learning stations, is aimed at rural grade 4 to 12 students, volunteers, teachers, young farm workers and farm families, who live on, work, play, or visit farms and ranches. Learning stations are themed around topics like *hazard identification, large equipment safety, and chemical safety.*

As part of our Bumper Sticker campaign, we are asking that you help make safety stick in rural Alberta communities by making a donation of \$1,500. Your support will ensure the Rural Safety Unit continues to deliver high quality safety education across the province in 2019.

In recognition of your support, a bumper sticker (sample pictured right) with your MD's name will be placed on the outside of the mobile unit under our Safety Champions wall showcasing your commitment to safety to the rest of the province.



Let's Connect

It would be a pleasure to have your municipality partner with Ag for Life on this initiative. We sincerely thank you for your consideration.

LUREE WILLIAMSON

Chief Executive Officer

CELL 403 862 5688

EMAIL lwilliamson@agricultureforlife.ca

LAURA HUDSON

Fund Development Manager

CELL 403 862 4542

EMAIL lhudson@agricultureforlife.ca





HELP MAKE SAFETY STICK

Your donation of \$1,500 will help Ag for Life reach more Albertans with critical rural safety programming. On behalf of rural communities across Alberta, we thank you! To make your donation please complete this form and send by mail to:

32 Priddis Creek Drive Foothills, AB T0L 1W2

Name: _____

MD Name (to be printed on sticker): _____

Email: _____

Address: _____

Payment (\$1,500): Cash Credit Cheque

Name on card

Card number

Expiry date

Security code

Zip/Postal code

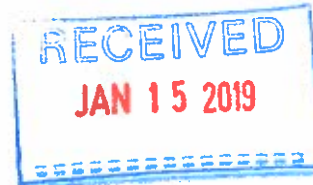
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Charity BN/Registration # 845824507RR0001

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THE
ALBERTA
ORDER OF EXCELLENCE



January 7, 2019

*Her Worship Judith Tracy
Town of Onoway
PO Box 540
Onoway AB T0E 1V0*

Dear Her Worship Tracy,

The Alberta Order of Excellence is the highest honour the Province of Alberta can bestow on a citizen of this province. The membership of the Order reflects a true diversity of strengths, ideas and fields of endeavor and yet all members have one thing in common. They are united in their understanding that caring and committed individuals can and do make a difference in the strength of our communities, in the quality of life enjoyed by Albertans and in the benefits Canada has to offer the world.

Because of your position, I trust that you might know a remarkable Albertan who has made significant contributions to the lives of other Albertans and deserves to be considered for this honour. If so, I encourage you to nominate them for 2019. Nominees must be Canadian citizens, live in Alberta and have made a significant contribution provincially, nationally or internationally.

More information and nomination forms are available on our website at www.lieutenantgovernor.ab.ca/aoe. The deadline for submission is Friday, February 15, 2019.

Sincerely,

*Andrew C.L. Sims
Chair*

*Facebook: @AlbertaOrderofExcellence
Twitter: @AOEalberta*

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ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Leduc-Beaumont*



AR96051

January 15, 2019

Her Worship Judith Tracy
Mayor, Town of Onoway
PO Box 540
Onoway AB T0E 1V0

Dear Mayor Tracy,

I am pleased to invite the Town of Onoway to provide submissions for the 18th annual Minister's Awards for Municipal Excellence, which formally recognizes excellence in local government practices and promotes knowledge sharing among municipalities. These awards offer an opportunity to recognize the truly great work happening in local governments in Alberta.

An independent review committee, comprised of representatives from various municipal associations, will recommend award recipients in five categories and, if chosen by the review committee, one award for outstanding achievement:

- **Innovation** – Recognizes a leading practice embodying the first use of an idea in a municipal context in Alberta (municipalities with a population of less than 500,000);
- **Partnership** - Recognizes a leading municipal practice involving consultation, co-ordination and co-operation with other municipalities, jurisdictions or organizations (municipalities with a population of less than 500,000);
- **Safe Communities** – Recognizes a leading practice focused on making municipalities safer through prevention and enforcement (municipalities with a population of less than 500,000);
- **Smaller Municipalities** – Recognizes an innovative practice developed by communities with less than 3,000 residents;
- **Larger Municipalities** – Recognizes an innovative and creative practice of larger municipalities with populations of 500,000 or greater that have a substantial resource base and who can partner with departments within the municipality's control; and
- **Outstanding Achievement** – Recognizes a municipality or municipal partnership that has helped to inspire action and change that has benefited local government practice in Alberta. This award, if chosen by the review committee, recognizes the best submission from the other categories.

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Further details regarding eligibility and submission requirements may be found on the Municipal Excellence Awards webpage at www.municipalaffairs.gov.ab.ca/1595. The deadline for submission is March 29, 2019.

Should you have any questions regarding the Municipal Excellence Awards, please contact the Municipal Excellence Team, at 780-427-2225, or by email at menet@gov.ab.ca.

I encourage you to share your success stories, and look forward to celebrating these successes with your communities.

Sincerely,

A handwritten signature in blue ink that reads "Shaye Anderson". The signature is written in a cursive style with a large initial 'S'.

Shaye Anderson
Minister of Municipal Affairs

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Debbie Giroux

From: Wendy Wildman <cao@onoway.ca>
Sent: January 16, 2019 7:42 AM
To: 'Debbie Giroux'
Subject: FW: Opportunity: Community Generation Capacity Building Program

We should put on our next agenda.

Wendy Wildman
CAO
Town of Onoway
Box 540
Onoway, AB. T0E 1V0
780-967-5338 Fax: 780-967-3226
cao@onoway.ca

NOTE EMAIL CONTACT INFORMATION HAS CHANGED TO: cao@onoway.ca

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From: Klay Dyer <dyereducational@gmail.com>
Sent: January 15, 2019 8:37 AM
To: Dyer Educational <dyereducational@gmail.com>
Subject: Opportunity: Community Generation Capacity Building Program

Overview: The CGCB Program will fund the following project types that build capacity within a community organization, or the province, or which will contribute to the development of a specific community generation facility. Capital costs such as the purchase of equipment or construction of a community generation facility are not eligible for this program. The grant review committee can deem any activity ineligible at their discretion. Applications must identify which project type is being proposed based on the following three categories. If your project spans activities that include both Type 1 and Type 2 please clearly identify this in the application form.

Type 1: Technical development activities

Projects that are undertaking the following activity types: feasibility assessments, land use agreements, financial assessments, stakeholder engagement, environmental assessments, wildlife studies, drainage studies, hydrological studies, wage subsidies for a project manager or any other undertaking required in the pre-development stage of a specific community generation facility. Community generation projects must be renewable or alternative energy generation and meet the definition of a Community Generation facility as per the Small Scale Generation Regulation.

Type 2: Partnership development activities

Projects that are undertaking activities that will support partnerships required for the development of a community generation facility. This can include: legal services, financial analysis, community benefit agreement or community

benefit statement support, or any other expense required to establish partnerships. Community generation projects must be renewable or alternative energy generation and meet the definition of a Community Generation facility as per the Regulation.

Type 3: Development of tools and training

Projects that undertake the development of a tool that can be leveraged by the community generation industry and will be publicly available. These tools must support the advancement of community generation facilities or the renewable energy industry in the Province of Alberta.

Examples of tools:

- Financial modelling tools
- Technical modelling tools
- Guides to developing community generation projects

Projects that invest in skills training for Albertans specific to the development of future community generation projects. These projects must result in the increase in technical capacity and knowledge in community generation in the province.

Examples of training:

- Developing a curriculum for training programs
- Developing specific training programs that will be available to all Albertans.

Deadline: 5pm, February 22nd, 2019

Link: <https://www.encyalberta.ca/cgcb/>

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Klay Dyer, PhD

Dyer Educational & Research Consultants Inc.

E; dyereducational@gmail.com

P: 587-930-5881



COMMUNITY GENERATION CAPACITY BUILDING PROGRAM

Supporting participation in the renewable and alternative energy market through Community Generation projects

Community groups across the province have an opportunity to play a prominent role in supporting Alberta's energy transition by developing their own renewable energy projects. These projects will enable Albertans to directly access and share the benefits of community-scale renewable energy generation.

To support the development of these projects, Energy Efficiency Alberta and the Municipal Climate Change Action Centre (MCCAC) have partnered to launch the **Community Generation Capacity Building (CGCB) Program**. The purpose of this program is to provide funding for projects with activities focused on the pre-development of a specific community generation facility or enabling the development of **community generation** projects through partnerships and tools.

JOIN US FOR A WEBINAR

Looking to learn more about the Community Generation Capacity Building Program?

REGISTER NOW

Program Guide

Learn more about Community Generation Capacity Building in Alberta.

Eligible Participants

All community groups as defined in the **Small Scale Generation Regulation** are eligible to apply to this program. A full list of eligible community groups are provided in the **Program**

Guide. The following is a non-exhaustive list of the types of organizations who should consider applying:



- Condo boards
- Co-operative organizations
- Industry associations
- Irrigation districts
- Indigenous communities or organizations
- Municipalities
- Not-for-profit corporations
- Post-secondary educational institutions
- Registered charities
- Rural utilities
- School boards

Eligible Projects

The CGCB Program will fund the following project types that build capacity within a community organization, or the province, or which will contribute to the development of a specific community generation facility. Capital costs such as the purchase of equipment or construction of a community generation facility are not eligible for this program. The grant review committee can deem any activity ineligible at their discretion. Applications must identify which project type is being proposed based on the following three categories. If your project spans activities that include both Type 1 and Type 2 please clearly identify this in the application form.

Type 1: Technical development activities

Projects that are undertaking the following activity types: feasibility assessments, land use agreements, financial assessments, stakeholder engagement, environmental assessments, wildlife studies, drainage studies, hydrological studies, wage subsidies for a project manager or any other undertaking required in the pre-development stage of a specific community generation facility. Community generation projects must be renewable or alternative energy generation and meet the definition of a Community Generation facility as per the Small Scale Generation Regulation.

Type 2: Partnership development activities

Projects that are undertaking activities that will support partnerships required for the development of a community generation facility. This can include: legal services, financial analysis, community benefit agreement or community benefit statement support, or any

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other expense required to establish partnerships. Community generation projects must be renewable or alternative energy generation and meet the definition of a Community Generation facility as per the Regulation.

Type 3: Development of tools and training

Projects that undertake the development of a tool that can be leveraged by the community generation industry and will be publicly available. These tools must support the advancement of community generation facilities or the renewable energy industry in the Province of Alberta.

Examples of tools:

- Financial modelling tools
- Technical modelling tools
- Guides to developing community generation projects

Projects that invest in skills training for Albertans specific to the development of future community generation projects. These projects must result in the increase in technical capacity and knowledge in community generation in the province.

Examples of training:

- Developing a curriculum for training programs
- Developing specific training programs that will be available to all Albertans.

Application deadline

Funding will be awarded following the receipt and evaluation of all applications received on or before **February 22, 2019, by 5:00 pm (MST)** via e-mail at CGCB@efficiencyalberta.ca.

Evaluation criteria can be found [here](#).

Assessment Process

Successful applicants will be notified of the decision via e-mail. Funding will be provided following the decision. Successful applicants will be required to sign either a Participant Agreement with the MCCAC or a Grant Agreement with Energy Efficiency Alberta (as applicable) prior to receiving funding. The draft agreements can be found [here](#).

How to apply

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1. Download the application form [here](#).
2. Submit the application form along with all supporting documents, if any, to CGCB@efficiencyalberta.ca by February 22, 2019, 5 pm MT. Please use the email subject line "**CGCB Application – (Community/Organization Name)**".



Funding levels

For projects seeking funding equal to or greater than \$200,000, it is required that the recipient organization contribute a minimum of ten per cent of in-kind contributions or funds toward the total project budget. For example:

- Total project budget: \$250,000
- Total required in-kind contributions: \$25,000
- Maximum grant allocation: \$225,000

Organizations who participated in the **2018 Community Energy Capacity Building (CECB) Program** may apply, for the purpose of extending their project. Maximum funding for any single project is \$500,000.

JOIN US AT A WEBINAR

We are inviting interested parties to join us at an upcoming information webinar.

[Register for our webinar here.](#)

During these sessions, we will share:

- Overview of the Community Generation Capacity Building program
- Overview of the Small-Scale Generation Regulation
- Program eligibility information
- Program application process

We will answer questions during the webinar. Program representatives will also answer questions received at CGCB@efficiencyalberta.ca.

[Frequently Asked Questions](#)

**LEARN MORE ABOUT THE PROJECTS OUR 2018 CECB GRANT
RECIPIENTS ARE WORKING ON.**

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LEARN MORE



hello@efficiencyalberta.ca
1-844-357-5604
403-815-4876

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Be the first to learn about new programs and new opportunities to upgrade with energy-efficient products.

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Debbie Giroux

From: Wendy Wildman <cao@onoway.ca>
Sent: January 10, 2019 12:08 PM
To: 'Summer Village of Sandy Beach'
Cc: 'Jason Madge'; 'Debbie Giroux'
Subject: RE: Onoway Lagoon 2019-2020

Follow Up Flag: Follow up
Flag Status: Flagged

Rudolf – I certainly will take this to Council for discussion, at either our January 24 meeting or our February 7 meeting.

Wendy Wildman
CAO
Town of Onoway
Box 540
Onoway, AB. T0E 1V0
780-967-5338 Fax: 780-967-3226
cao@onoway.ca

NOTE EMAIL CONTACT INFORMATION HAS CHANGED TO: cao@onoway.ca

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From: Summer Village of Sandy Beach <svsandyb@xplornet.ca>
Sent: January 10, 2019 11:11 AM
To: Wendy Wildman <cao@onoway.ca>
Subject: Onoway Lagoon 2019-2020

Hi Wendy

Hope well. Sandy Beach would like to know if there is opportunity to extend our current wastewater haul contract come April 2019?

We look forward to hear from you and Council regarding the matter.

Have a great day.

Warm regards,

Rudolf Liebenberg CAO, RPP, MCIP
The Summer Village of Sandy Beach
Box 63 Site 1 RR 1
Onoway, AB. T0E 1V0
Office: 780-967-2873

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Debbie Giroux

From: Wendy Wildman <cao@onoway.ca>
Sent: January 10, 2019 12:09 PM
To: 'Debbie Giroux'
Subject: FW: FW: Municipality/Indigenous Community Pre-survey E-mail

Flag Status: Flagged

Wendy Wildman
CAO
Town of Onoway
Box 540
Onoway, AB. T0E 1V0
780-967-5338 Fax: 780-967-3226
cao@onoway.ca

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From: brian roberts <brianjudy@telus.net>
Sent: January 10, 2019 11:12 AM
To: Wendy Wildman <cao@onoway.ca>
Subject: Re: FW: Municipality/Indigenous Community Pre-survey E-mail

Thanks Wendy for allowing me to have a look at the intended strategy. This is being picky but the first thing that bothers me is that they've made something that effects the public "privileged and confidential". The other thing is; "will inform the next steps for the government in its review of the Police Act" not the committee's review. In my opinion the Engagement Themes are right out of the "Community Policing" book and won't benefit small communities in any way.

Brian

On 2019-01-10 9:12 a.m., Wendy Wildman wrote:

Brian – before I take this to Council, would you mind looking at it and providing your thoughts.

W

Wendy Wildman
CAO
Town of Onoway
Box 540
Onoway, AB. T0E 1V0

(216)

780-967-5338 Fax: 780-967-3226

cao@onoway.ca

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From: Penny Frizzell <penny@onoway.ca>
Sent: January 10, 2019 9:06 AM
To: 'Wendy Wildman' <cao@onoway.ca>
Subject: FW: Municipality/Indigenous Community Pre-survey E-mail
Importance: High

Penny Frizzell

ATTENTION: Our E-MAIL ADDRESSES FOR THE Town of Onoway have changed from .com to .ca, please make the change effective immediately

penny@onoway.ca

Municipal Clerk & Records Management
Town of Onoway
Box 540
Onoway AB
T0E 1V0
780-967-5338

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From: PAREVIEW <Pareview@gov.ab.ca>
Sent: January 9, 2019 4:35 PM
Cc: ksantarossa@auma.ca; wyatt@rmaalberta.com
Subject: Municipality/Indigenous Community Pre-survey E-mail
Importance: High

Hello,

This email is to notify you of an upcoming survey you will receive regarding a review of [Alberta's Police Act](#). The purpose of this survey is for elected or administrative representatives of municipalities and Indigenous communities to provide their professional perspectives on the current impact of this legislation and on aspects that require revision or clarification. Information gathered from the survey will inform the next steps for the government in its review of the *Police Act*.

This survey is part of a larger review process aimed at gathering views from stakeholders across the province on topics related to policing. The larger process includes in-person meetings with a wide array of stakeholders, which includes the Alberta Urban Municipalities Association, Rural Municipalities of Alberta and Indigenous communities and organizations.

We have attached a one-page summary document with more information on the overall process.

If this e-mail came to a general e-mailbox, please provide this to all appropriate representatives. If you have any questions about the process, please contact the Police Act Review Team at pareview@gov.ab.ca or 780-217-6236

Thank you,

Police Act Review Team

Jessica Thomson, Director, Engagement and Strategy

Samantha Joseph, Engagement and Policy Coordinator

Patricia Rzechowka, Engagement and Policy Coordinator

Olga Khruzina, Administrative Support

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POLICE ACT REVIEW TEAM ENGAGEMENT STRATEGY

PRIORITIES

- Broad Engagement
- Enhance Trust
- Modernize Policing
- Strengthen Relationship with Stakeholders

PRINCIPLES

- Transparent
- Collaborative
- Representative and Inclusive
- Clear Expectations

Engagement Themes

- (Theme 1) Enhancing trust, legitimacy, and supports
- (Theme 2) Collaborative approaches
- (Theme 3) Roles and responsibilities
- (Theme 4) Diversion and the power of discretion
- (Theme 5) Policy and oversight
- (Theme 6) Officer safety and employee wellness
- (Theme 7) Communications, analytics and information exchange

Stakeholder Sectors

- police – chiefs and members
- policing oversight bodies
- municipalities
- health partners– including mental health and addictions
- crime prevention groups
- victim services
- social services
- legal/civil liberties groups
- social justice sector including shelters
- Indigenous groups
- restorative justice agencies
- academia

Engagement Plan

- Roundtable meetings on the engagement themes are taking place between October 2018 – February 2019 in Calgary and Edmonton.
- Indigenous engagement sessions took place in the fall, in Edmonton and Calgary, as well as in Northern Alberta.
- Survey to police service members to take place in January 2019.
- Survey to municipalities to take place in January 2019.

STATS

There are over 150 organizations representing North, South and Central Alberta. Additional groups welcome to submit written submissions to the review team.

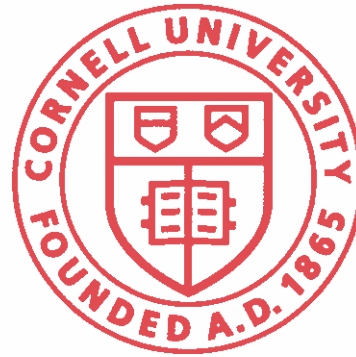
WHAT'S HAPPENED?

- Theme 1 and 2 meetings took place between Oct. 30 in Calgary and Nov. 29.
- Indigenous engagement sessions were held on: Oct. 23 in Fort McMurray, Nov. 6 in Slave Lake, Nov. 13 in Edmonton, and Nov. 20 in Calgary.

WHAT'S NEXT?

- Themes 3 to 7 will take place between Jan. 15 and Feb. 28.
- Tables 6 & 7 will be combined.
- There will be roundtable meetings in Edmonton and Calgary for each theme.

Cornell University



This is to acknowledge that

Jason Madge

has completed the certificate program in

Project Management

This Twenty-Fourth Day of December, 2018
through



Jane R. Collins

Dean
College of Engineering
Cornell University

220

Town of Mayerthorpe

Report Range : 2018/12/01 0000 to 2018/12/31 2359

Report Title :



12/4/2018

TOWN OF MAYERTHORPE

Events:	
Date/Time	Officer
	Backup Officers
	Group
Event	
Location	

2018/12/04 0800 DAWN, DWIGHT

2018/12/04 1030 TOWN OF MAYERTHORPE

GENERAL PATROL
ONOWAY
TOWN

PATROLLING SCHOOL ZONE MORNING SCHOOL RUSH, RADAR ON 47 AVE AND STE ANNE WEST SIDE, ALSO JUST DROVE AROUND TOWN TO SEE HOW STREET CLEARING WAS PROGRESSING. TRAFFIC PRETTY SLOW TODAY WITH THE SNOW COVER ON THE ROADS

2018/12/04 1500 DAWN, DWIGHT

2018/12/04 1700 TOWN OF MAYERTHORPE

GENERAL PATROL
ONOWAY
TOWN

PATROL SCHOOL ZONE FOR AFTER SCHOOL RUSH, AND MONITORED 4 WAY STOP BEFORE LEAVING TOWN FOR MAYERTHORPE. THERE WAS STILL A LOT OF SNOW ON THE ROADS SO TRAFFIC WAS NOT SPEEDING OR AGGRESSIVELY DRIVING AROUND TOWN TODAY.

12/8/2018

TOWN OF MAYERTHORPE

Events:	
Date/Time	Officer
	Backup Officers
	Group
Event	
Location	

2018/12/08 0830 DAWN, DWIGHT

2018/12/08 1030 TOWN OF MAYERTHORPE

GENERAL PATROL
ONOWAY
TOWN

PATROL OF TOWN THEN RADAR ON STE ANNE TR WEST SIDE BY HIGH SCHOOL AND WATCH 4 WAY STOP. 2 TICKETS ISSUED

2018/12/08 1330 DAWN, DWIGHT

2018/12/08 1600

221

TOWN OF MAYERTHORPE

GENERAL PATROL

ONOWAY

TOWN

PATROL THE TOWN AND WATCH 4 WAY STOP, RADAR ON 47 AVE AND TICKET ISSUED, DRIVER DOING 95 IN THE 50 ZONE. EVERYBODY BEHAVING AT THE 4 WAY TODAY.

12/10/2018

TOWN OF MAYERTHORPE

Events:	
Date/Time	Officer
	Backup Officers
	Group
Event	
Location	

2018/12/10 0853 MCDOWELL, MADDY
2018/12/10 0855 TOWN OF MAYERTHORPE

REPORT WRITING (CITATIONREPORT)
ONOWAY
50 AVE FACING W/B JUST EAST OF 4 WAY STOP AT 49ST
Working on a Citation Report # A91249141R

2018/12/10 0903 MCDOWELL, MADDY
2018/12/10 0906 TOWN OF MAYERTHORPE

REPORT WRITING (CITATIONREPORT)
ONOWAY
50 AVE W/B EAST OF 4 WAY STOP AT 49ST, INITIALLY EFFECTED TRAFFIC STOP FOR RUNNING STOP SIGN
Working on a Citation Report # A91249152R

2018/12/10 0930 MCDOWELL, MADDY
2018/12/10 0935 TOWN OF MAYERTHORPE

REPORT WRITING (CITATIONREPORT)
ONOWAY
50 AVE FACING W/B JUST EAST OF 4 WAY STOP AT 49ST
Working on a Citation Report # A91249130R

12/11/2018

TOWN OF MAYERTHORPE

Events:	
Date/Time	Officer
	Backup Officers
	Group
Event	
Location	

2018/12/11 0800 DAWN, DWIGHT
2018/12/11 1000

222

TOWN OF MAYERTHORPE

GENERAL PATROL
ONOWAY
TOWN

VERY QUIET MORNING FOR SCHOOL RUSH AS BUSES WERE CANCELLED DUE TO ICE. STOPPED IN OFFICE TO HAVE A QUICK CHAT WITH WENDY.

2018/12/11 1300 DAWN, DWIGHT

2018/12/11 1600

TOWN OF MAYERTHORPE

GENERAL PATROL
ONOWAY
TOWN

PATROL OF TOWN, RADAR ON 47 AVE, ARENA ROAD, AND STE ANNE TR EAST SIDE. MONITORING 4 WAY STOP AND TICKET ISSUED

12/17/2018

TOWN OF MAYERTHORPE

Events:	
Date/Time	Officer
	Backup Officers
	Group
Event	
Location	

2018/12/17 0850 MCDOWELL, MADDY

2018/12/17 0852

TOWN OF MAYERTHORPE

REPORT WRITING (CITATIONREPORT)

ONOWAY

LAC ST ANNE TR IN HIGH SCHOOL PARKING LOT FACING E/B

Working on a Citation Report # A91249163R

2018/12/17 0856 MCDOWELL, MADDY

2018/12/17 0859

TOWN OF MAYERTHORPE

REPORT WRITING (CITATIONREPORT)

ONOWAY

SE CORNER IN GAS STATION PARKING LOT AT 49 ST & 50 AVE FACING INTERSECTION W VIDEO

Working on a Citation Report # A91249174R

2018/12/17 0903 MCDOWELL, MADDY

2018/12/17 0905

TOWN OF MAYERTHORPE

REPORT WRITING (CITATIONREPORT)

ONOWAY

47 AVE FACING E/B JUST WEST OF 48 ST

Working on a Citation Report # A91249185R

2018/12/17 0911 MCDOWELL, MADDY

2018/12/17 0913

TOWN OF MAYERTHORPE

REPORT WRITING (CITATIONREPORT)

ONOWAY

223

12/18/2018

TOWN OF MAYERTHORPE

Events:	
Date/Time	Officer
	Backup Officers
	Group
Event	
Location	

2018/12/18 0800 DAWN, DWIGHT
2018/12/18 1230
 TOWN OF MAYERTHORPE

GENERAL PATROL
ONOWAY
TOWN

PATROLLED THE SCHOOL ZONE, MORNING RUSH, TRAFFIC BUSY, SOME CONCERNS FOR SPEEDS IN SCHOOL ZONE, TRAFFIC COMING WEST ON STE ANNE TR, EVEN THOUGH COMMERCIAL AND KIDS DON'T WALK DOWN THERE, NEED TO GET IT SLOWED DOWN IN THE NEW YEAR. RADAR IN A FEW PARTS OF TOWN AND 47 AVE, IN TOWN SPEEDS ARE PRETTY GOOD AND THEY'RE GETTING USED TO THE 40 ZONES, ESPECIALLY COMING EAST ON 47 AVE LEAVING TOWN. NOT BEING A JERK THE LAST WEEK BEFORE XMAS, JUST GIVING WARNINGS

12/20/2018

TOWN OF MAYERTHORPE

Events:	
Date/Time	Officer
	Backup Officers
	Group
Event	
Location	

2018/12/20 0800 DAWN, DWIGHT
2018/12/20 1000
 TOWN OF MAYERTHORPE

GENERAL PATROL
ONOWAY
TOWN

PATROLLING THE SCHOOL ZONES, STOPPED AT THE TOWN OFFICE, RADAR ON 47 AVE, TRAFFIC MOVING BUT SLOWLY.

2018/12/20 1130 DAWN, DWIGHT
2018/12/20 1400
 TOWN OF MAYERTHORPE

GENERAL PATROL
ONOWAY
TOWN

PATROLLING TOWN DURING LUNCH RUSH, MONITOR STUDENTS AND TRAFFIC, WATCH 4 WAY STOP AND RADAR ON BOTH SIDES OF STE ANNE TR. TRAFFIC SPEEDS SLOW TO RIGHT ON SPEED LIMIT

Total Events: 16

(224)

Scanned to Heather



ALBERTA
MUNICIPAL AFFAIRS

Office of the Minister
MLA, Leduc-Beaumont



January 11, 2019

Her Worship Judith Tracy
Mayor
Town of Onoway
PO Box 540
Onoway AB T0E 1V0

Dear Mayor Tracy,

The Government of Alberta is committed to working with municipalities to make life better for Albertans. By providing stable, predictable funding to our municipal partners, we continue to ensure you have the resources needed to meet your local infrastructure priorities and strengthen the communities you call home. Alberta is partnering with the Government of Canada to provide Gas Tax Fund (GTF) funding to assist with building strong, safe, and resilient communities.

I am pleased to accept the following qualifying project submitted by your municipality under the GTF program.

Project #	Project Name	GTF Funding
GTF-133	Twp 544 & RR 21 Road Rehabilitation	\$44,200

The provincial government appreciates opportunities to celebrate your GTF funded projects with you, so please send invitations for these milestone events to my office. If you would like to discuss possible project recognition events and activities, as outlined in the program guidelines, contact Municipal Affairs Communications, toll-free at 310-0000, then 780-427-8862, or at ma.gtfgrants@gov.ab.ca.

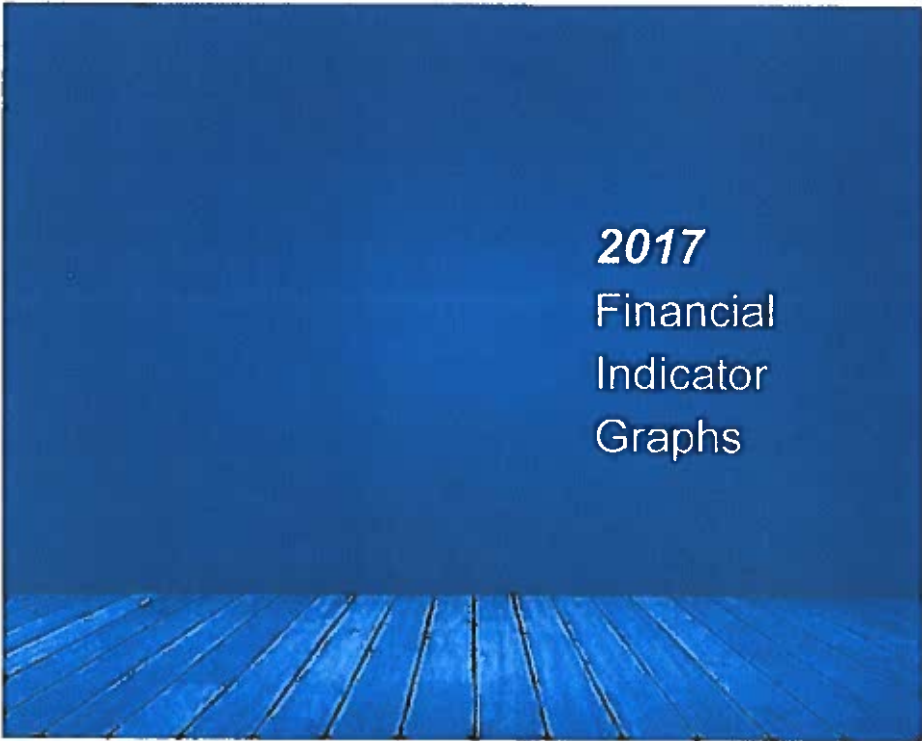
I look forward to working in partnership to strengthen Alberta's communities.

Sincerely,

Hon. Shaye Anderson
Minister of Municipal Affairs

cc: Honourable Oneil Carlier, MLA, Whitecourt-Ste. Anne
Wendy Wildman, Chief Administrative Officer, Town of Onoway

225



Generated for:
ONOWAY

Financial Indicator Graphs Introduction

The financial indicator graphs are intended to serve as a tool that may assist council and administration with operational decisions. The comparative measures may be useful in assessing past performance and for budget planning. Each municipality is compared to a group of similar size urban municipalities, or to rural municipalities with similar tax base. The comparison group is shown on the last slide.

Custom graphs can be created comparing your municipality to other Alberta municipalities.

Financial Advisory Services is available to assist you in interpreting the information contained in the graphs. Please be aware that advisors will not have access to any of the custom graphs you create, but would still be able to assist with the underlying formulas and data used to create all graphs.

It should be noted that the financial indicator graphs are point-in-time documents. The system is updated daily as new information is added to the municipal financial database. As such graphs will reflect the current data set and the results will be subject to change as the database is updated and verified. However, most information from the previous reporting year will have been posted by the fall of the subsequent year.

Other points to note are

- The range for most of the graphs is 2012 to 2017.
- Caution should be used when interpreting results as each municipality has unique characteristics affecting how it compares to the group. Also, circumstances may have changed since the December 31, 2017 reporting date.

Alberta

227

Financial Indicator Graphs Introduction

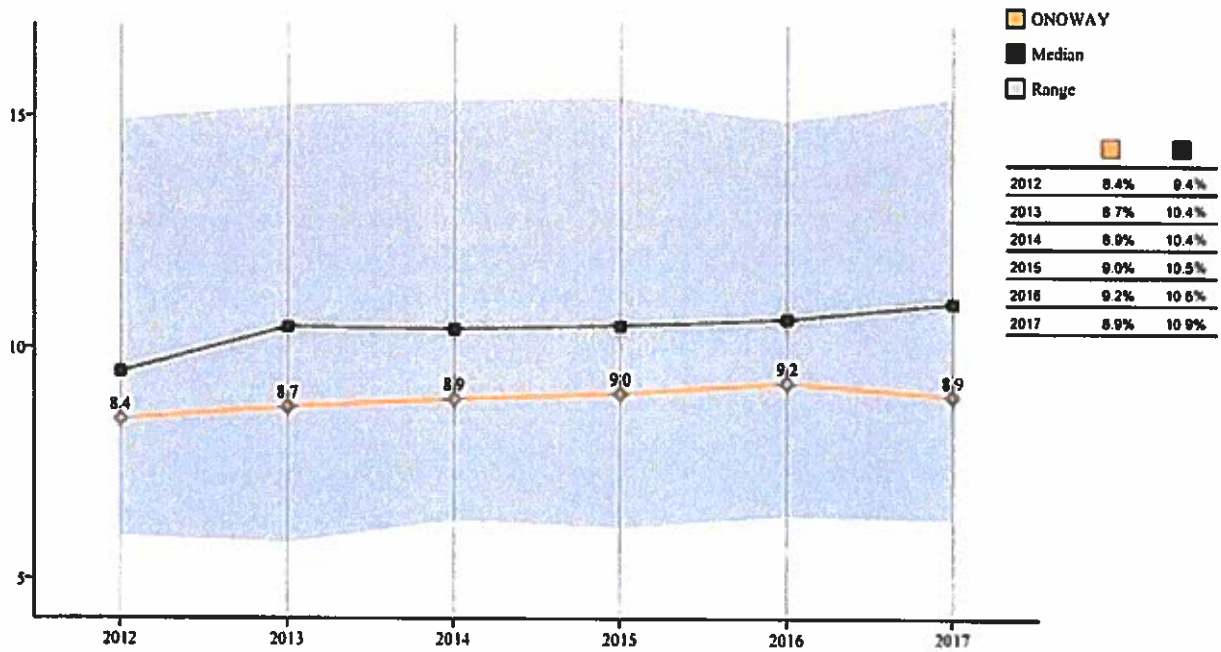
Financial Indicator Graphs include:

- o Equalized Tax Rates - Municipal/Residential/Non-Residential
- o Equalized Assessment Per Capita
- o Non-Residential Equalized Assessment as % of Total
- o Tax Collection Rate
- o Debt & Debt Service as % of the Limits
- o Long Term Debt Per Capita
- o Major Revenue Sources Per Capita
- o Major Revenue Sources As % of Total Revenue (only 2017)
- o Broad Function Expenses Per Capita (only 2017)
- o Per Capita Expenses by Major Type:
 - Salaries, Wages & Benefits
 - Contracted & General Services
 - Materials, Goods, Supplies & Utilities
 - Bank Charges & Interest
 - Amortization
- o Net Book Value As % of Capital Costs
- o Accumulated Surplus Categories, As % (only 2017)
- o Accumulated Surplus Categories, Per Capita (only 2017)
- o Ratio of Current Assets to Current Liabilities

Alberta

Financial Indicator Graphs
ONOWAY

Equalized Tax Rates: Net Municipal

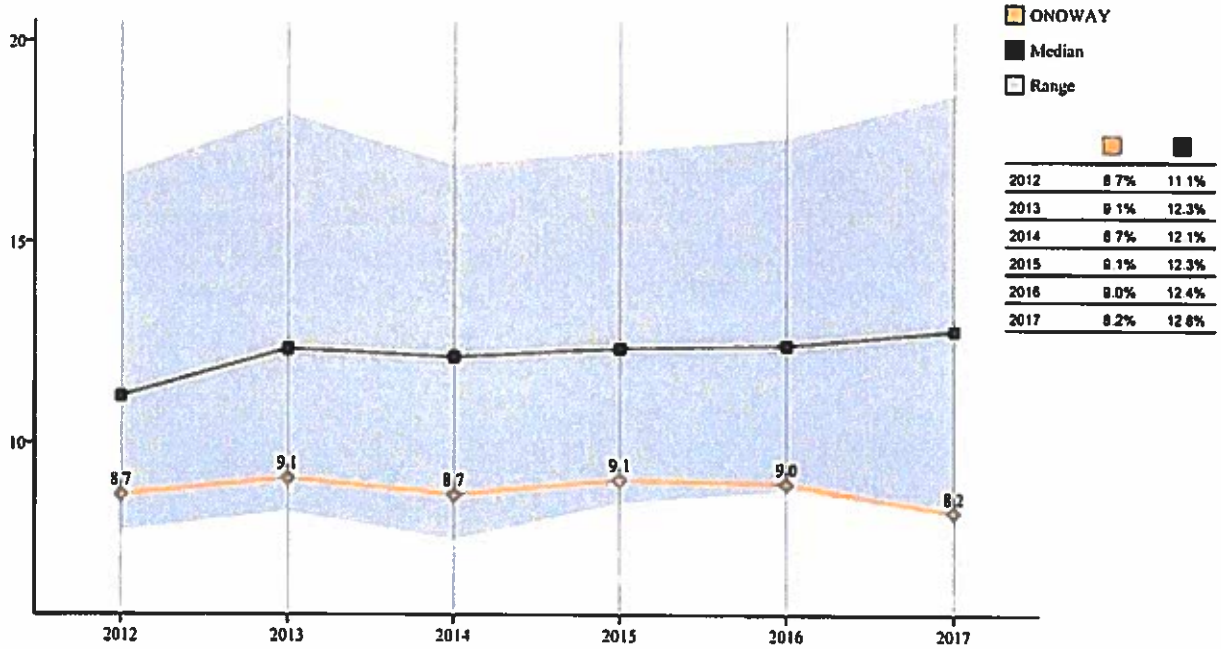


Note: Municipal Equalized Tax Rate is calculated based on total equalized assessment and net municipal property tax.

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Financial Indicator Graphs
ONOWAY

Equalized Tax Rates: Residential

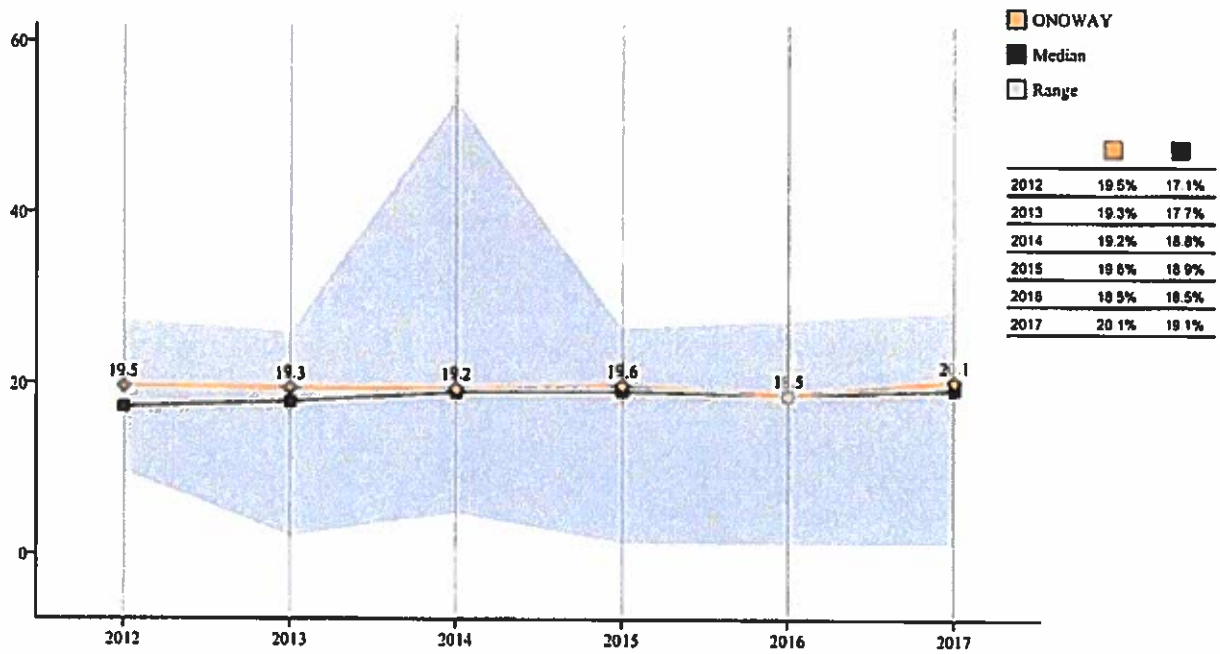


Note: Residential Equalized Tax Rate is calculated based on gross residential property taxes and residential equalized assessment.

230

Financial Indicator Graphs
ONOWAY

Equalized Tax Rates: Non-Residential

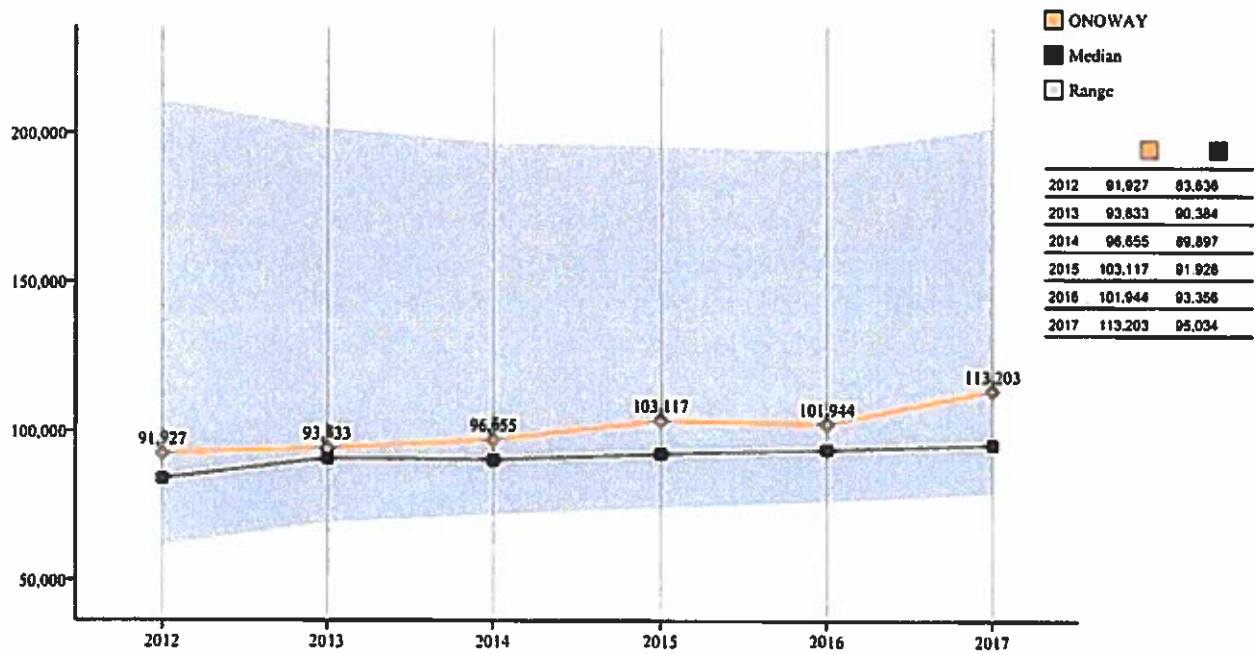


Note: Non-Residential Equalized Tax Rate is calculated based on gross non-residential property taxes and non-residential equalized assessment

231

Financial Indicator Graphs
ONOWAY

Total Equalized Assessment Per Capita

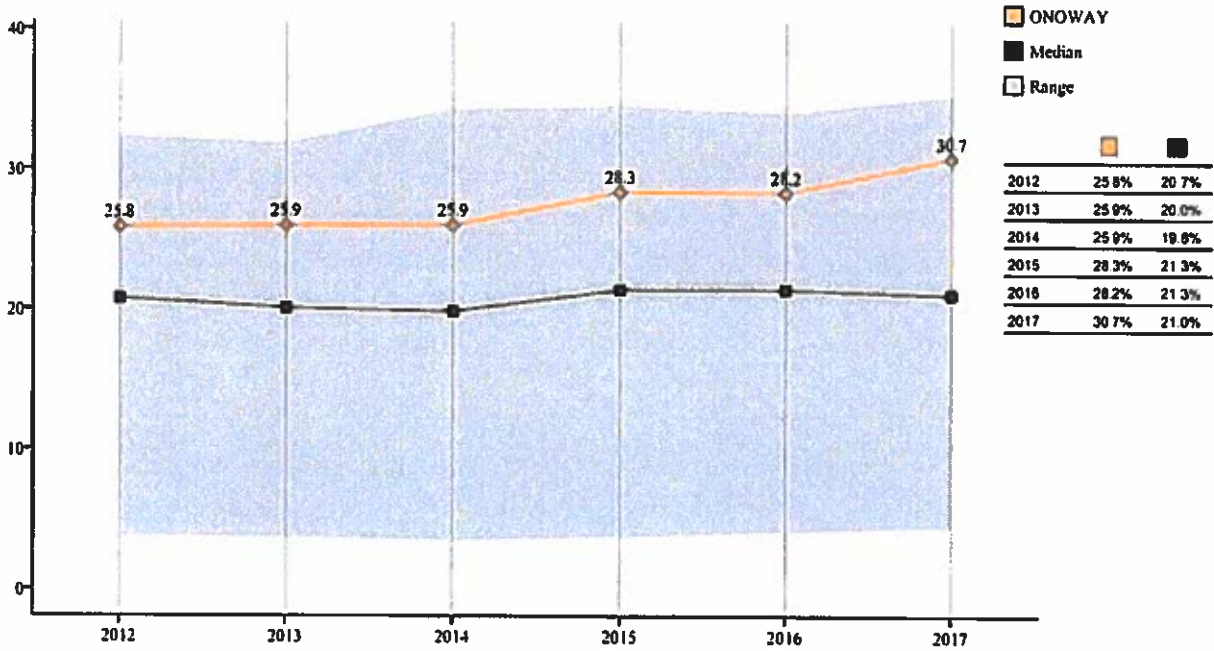


Note: Equalized Assessment Per Capita approximates a municipality's ability to generate property tax revenue in comparison to similar municipalities

232

Financial Indicator Graphs
ONOWAY

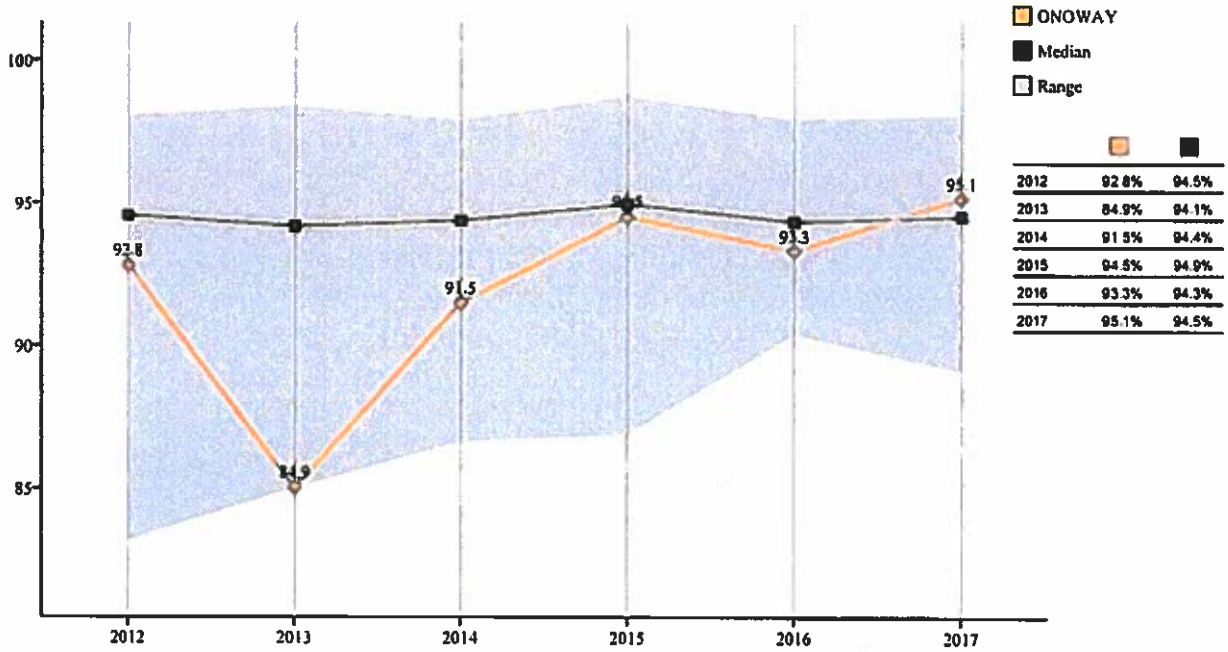
Non-Residential Assessment as % of Total Equalized Assessment



233

Financial Indicator Graphs
ONOWAY

Tax Collection Rates

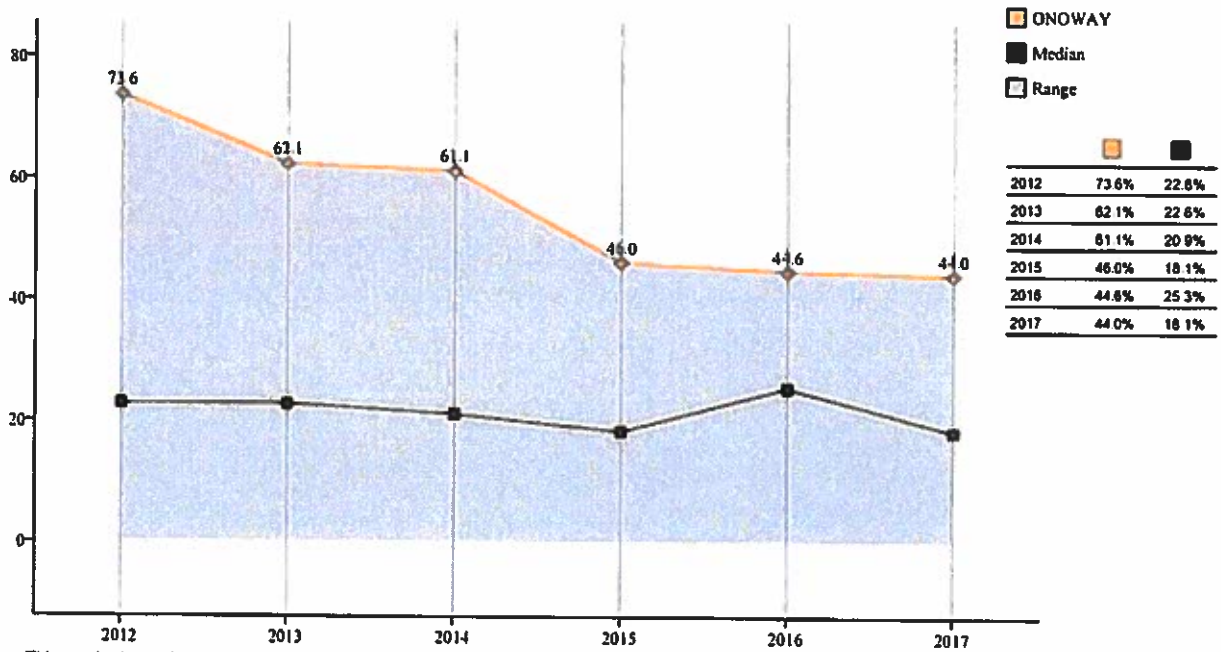


Note: This Indicator reflects the percentage of taxes and grants in place of taxes which are collected by the municipality in the year in which they are levied.

234

Financial Indicator Graphs
ONOWAY

Percent of Debt Limit Used

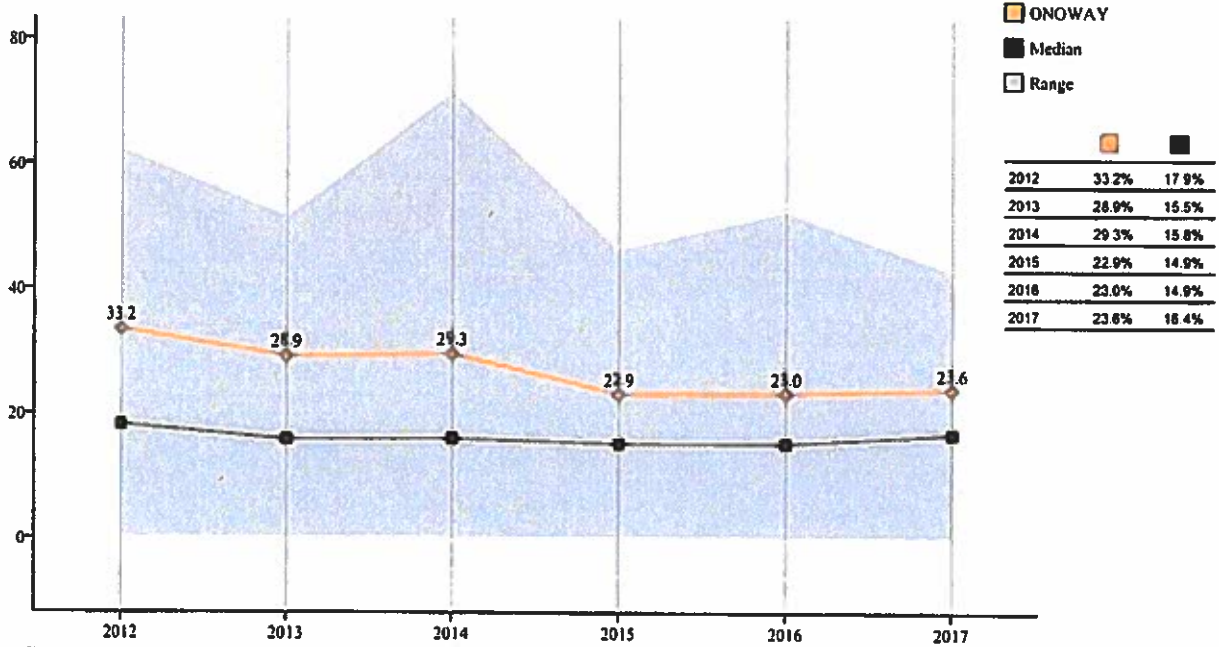


Note: This graph shows, in percentage terms, the municipality's debt as a percentage of the regulated limit. This is compared to the median for the group of similar municipalities.

235

Financial Indicator Graphs
ONOWAY

Percent of Debt Service Limit Used

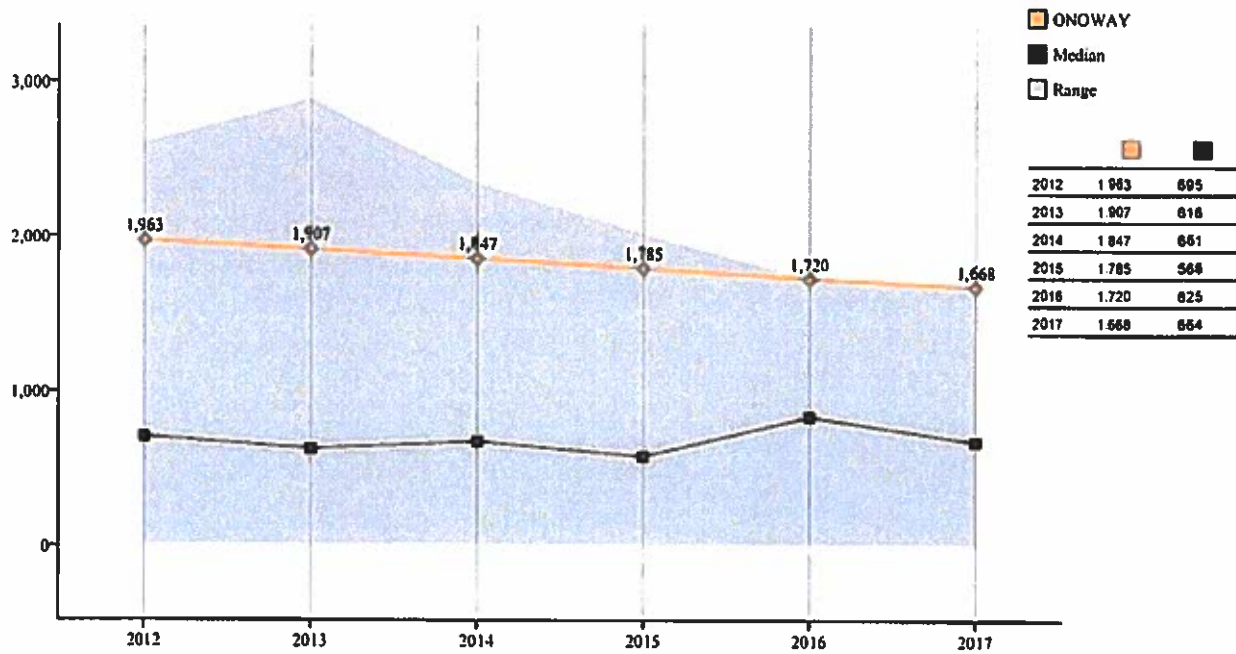


Note: This graph shows, in percentage terms, the municipality's current debt servicing requirement relative to the regulated limit. This is compared to the median for the group of similar municipalities.

236

Financial Indicator Graphs
ONOWAY

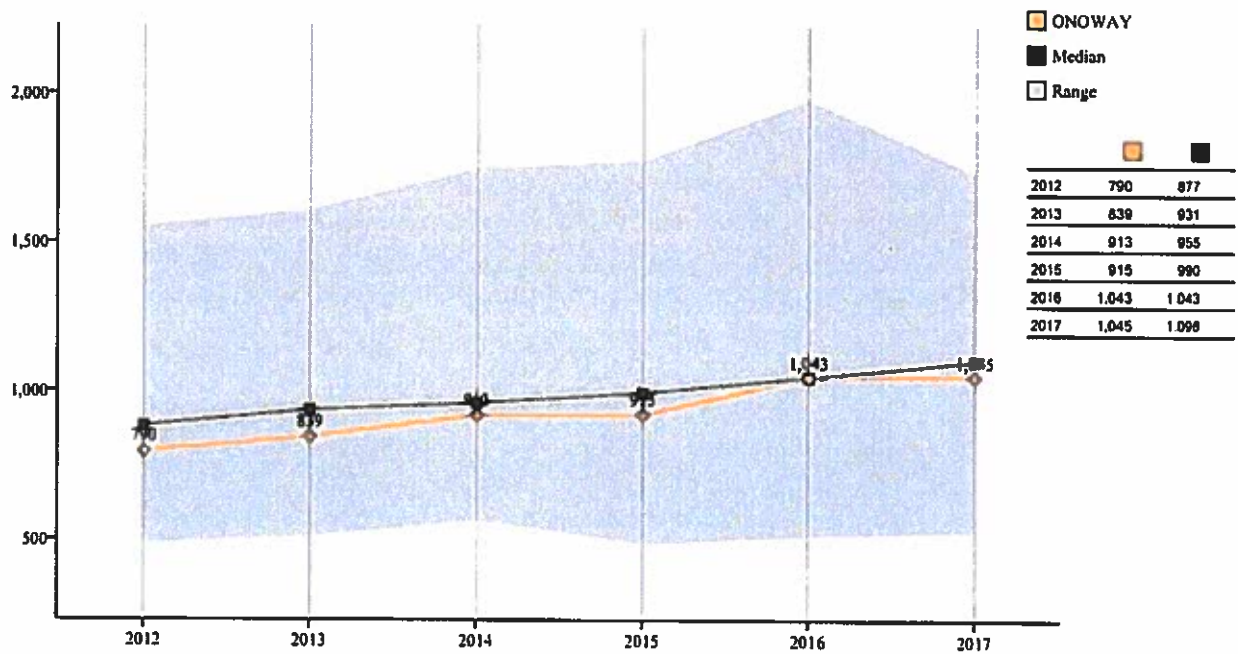
Long Term Municipal Debt Per Capita



237

Financial Indicator Graphs
ONOWAY

Revenue Sources Per Capita: Net Municipal Property Taxes



Created on: January 09, 2019 05:12

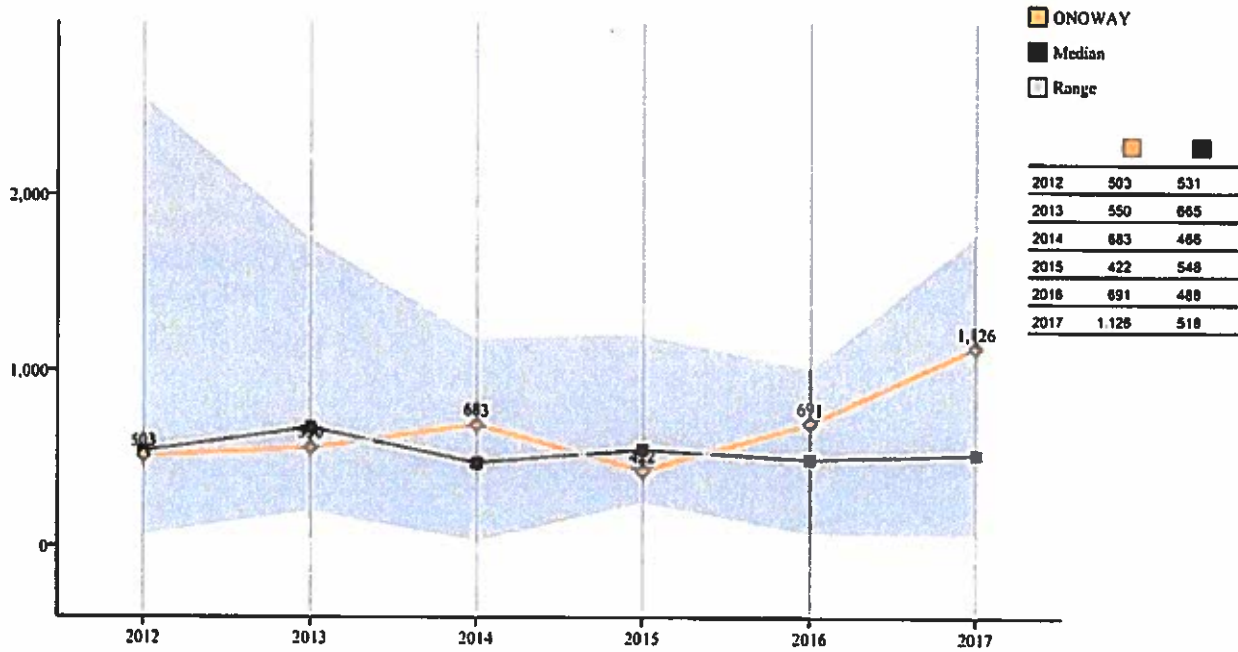
Page 10



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Financial Indicator Graphs
ONOWAY

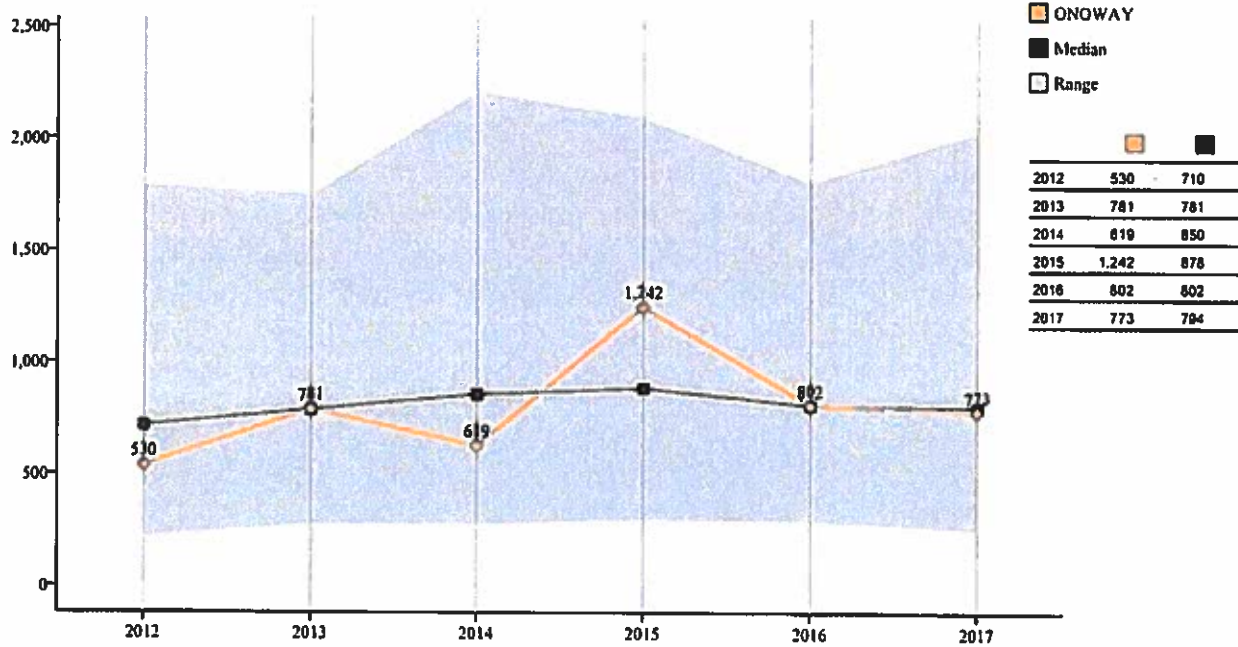
Revenue Sources Per Capita: Total Grants



239

Financial Indicator Graphs
ONOWAY

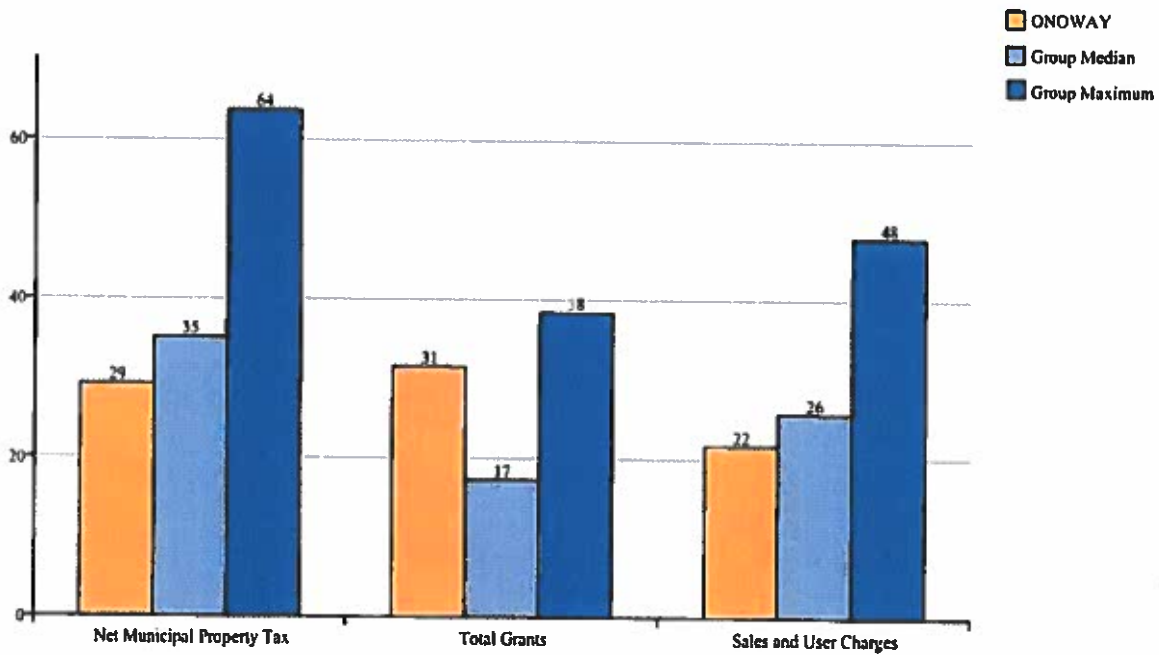
Revenue Sources Per Capita: Sales and User Charges



240

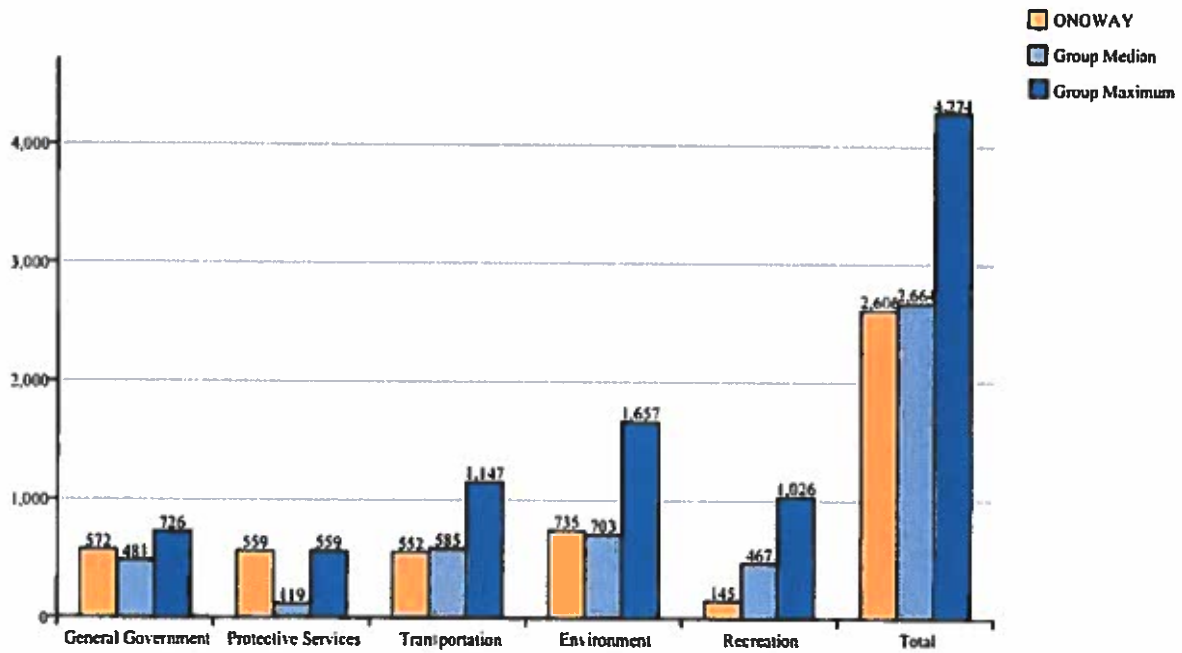
Financial Indicator Graphs
ONOWAY

Major Revenue Sources As % of Total Revenue, 2017



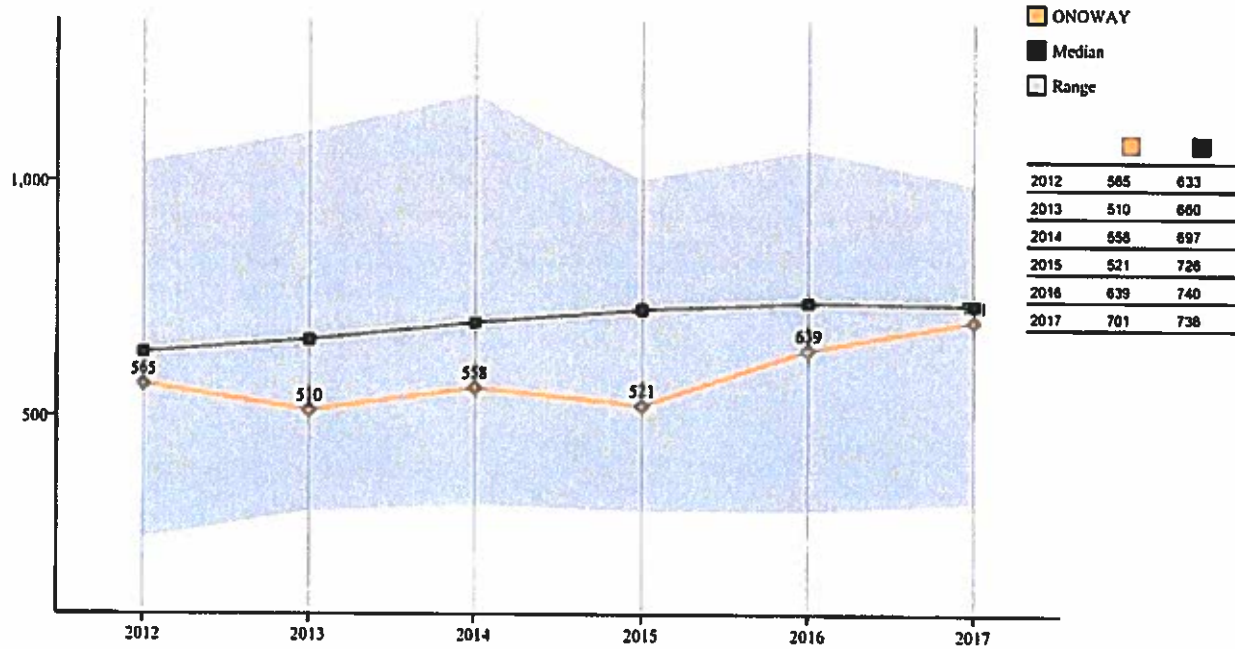
Financial Indicator Graphs
ONOWAY

Major Expenditures Per Capita by Broad Function, 2017



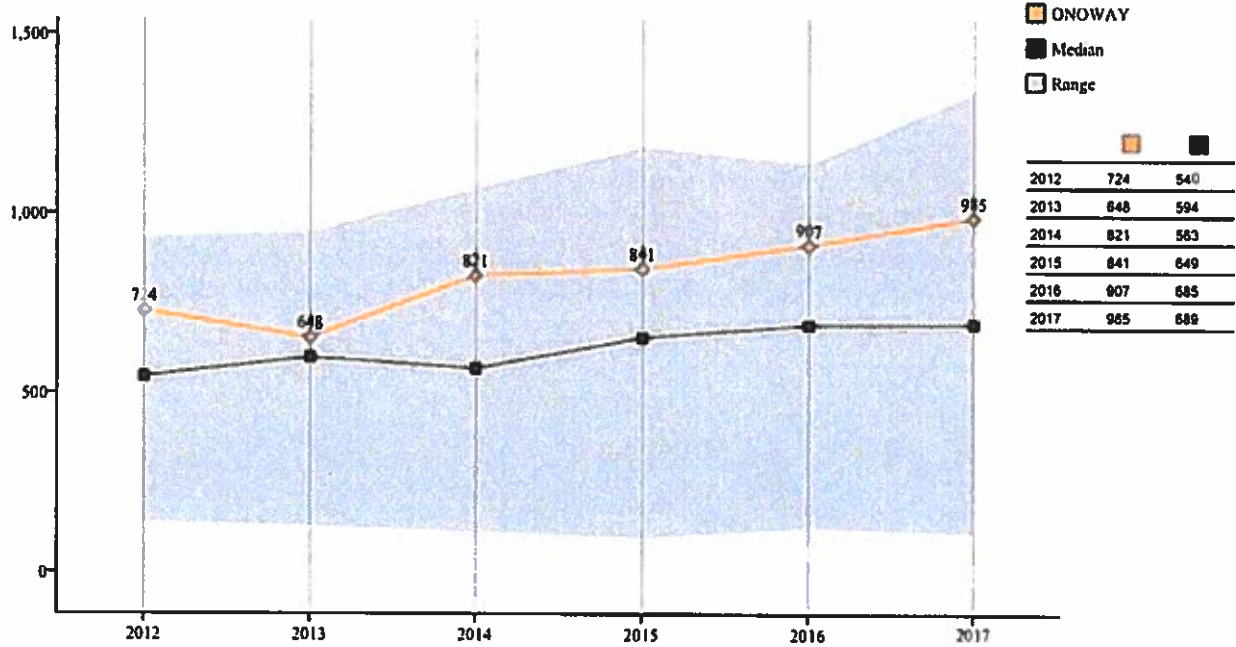
Financial Indicator Graphs
ONOWAY

Major Expenditures Per Capita by Type: Salaries, Wages and Benefits



Financial Indicator Graphs
ONOWAY

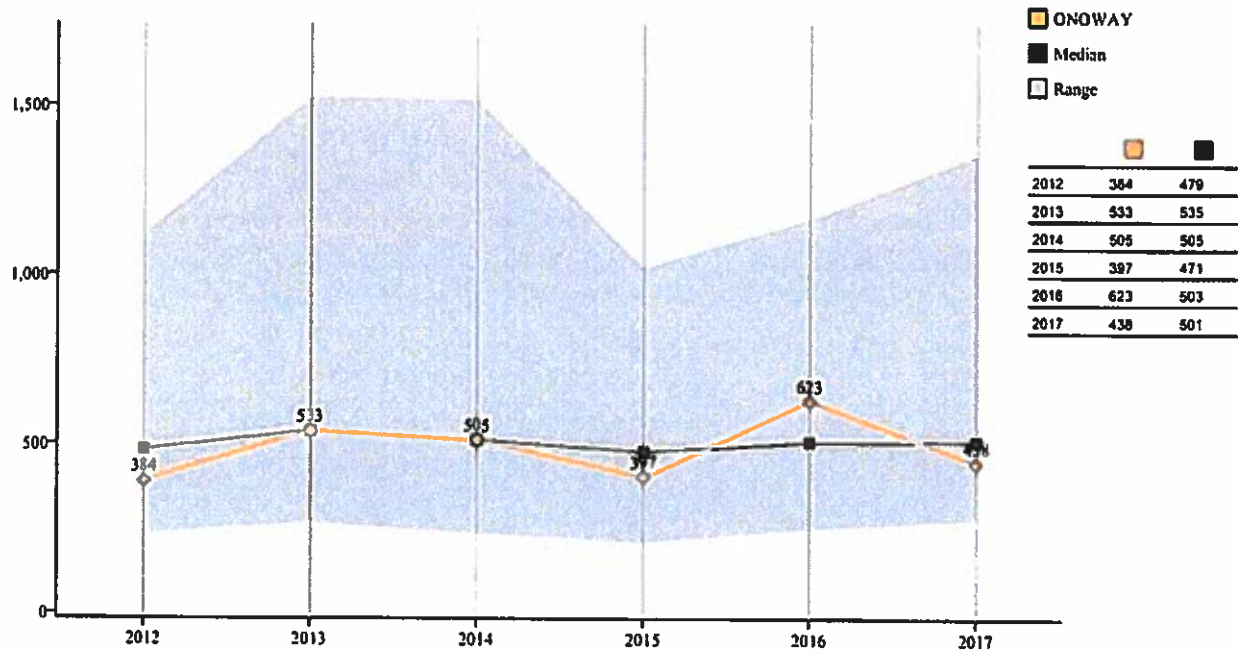
Major Expenditures Per Capita by Type: Contracted and General Services



(244)

Financial Indicator Graphs
ONOWAY

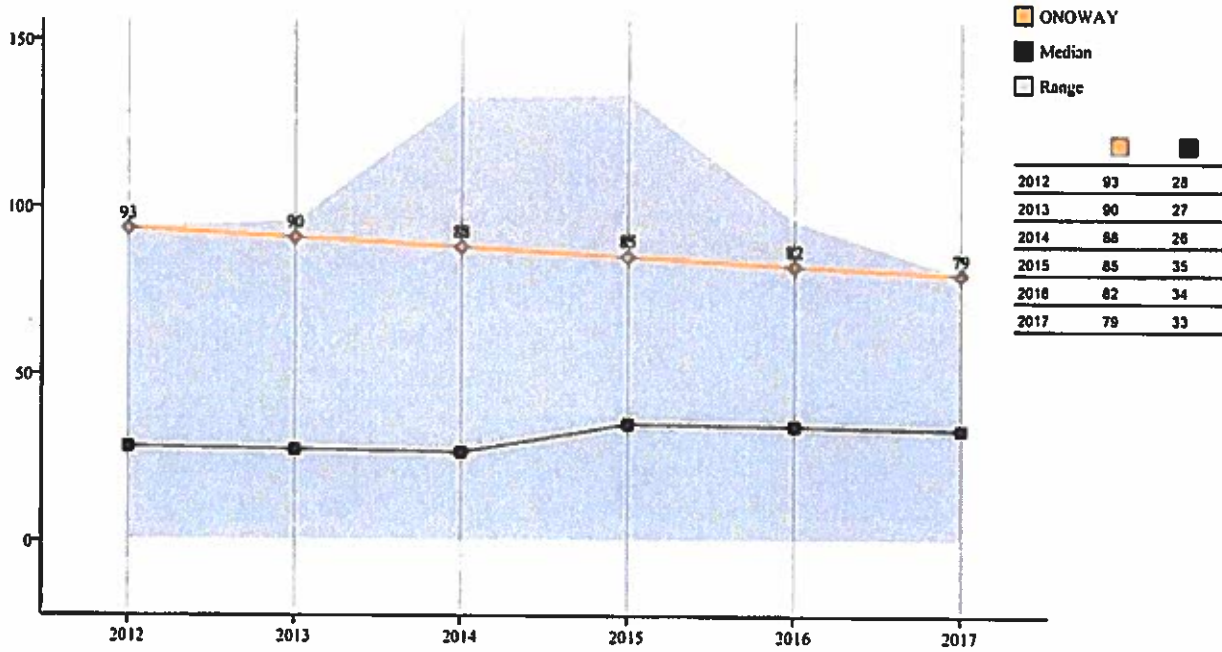
Major Expenditures Per Capita by Type: Materials, Goods, Supplies and Utilities



245

Financial Indicator Graphs
ONOWAY

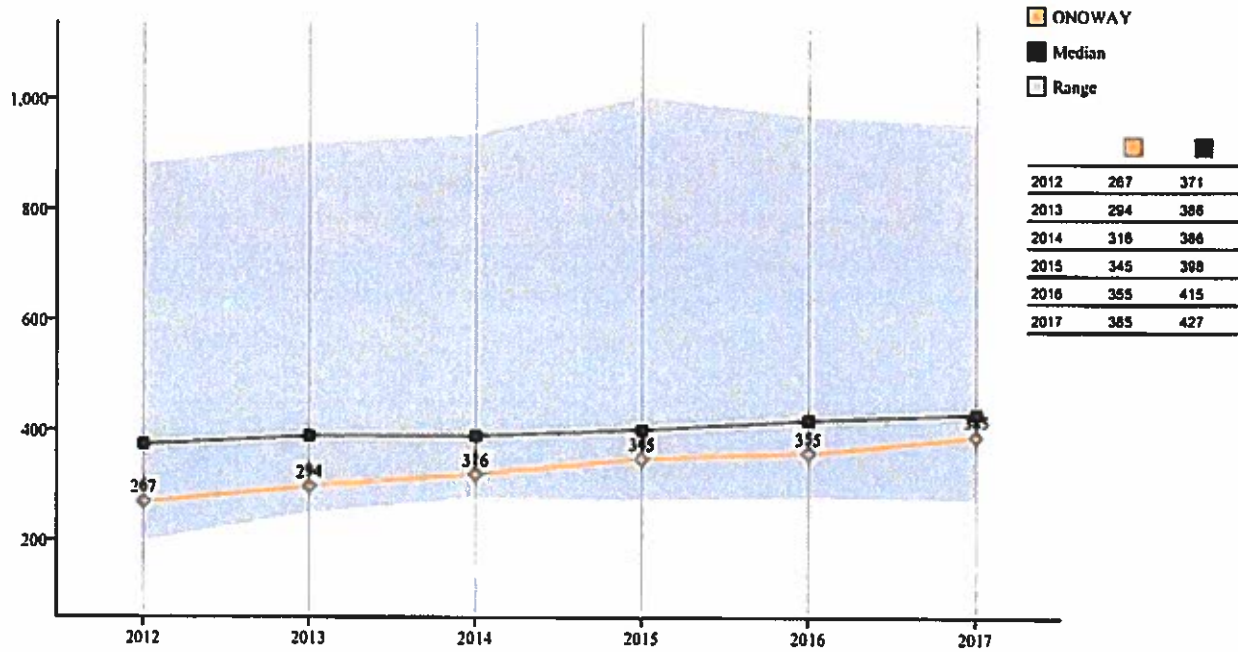
Major Expenditures Per Capita by Type: Interest and Banking



246

Financial Indicator Graphs
ONOWAY

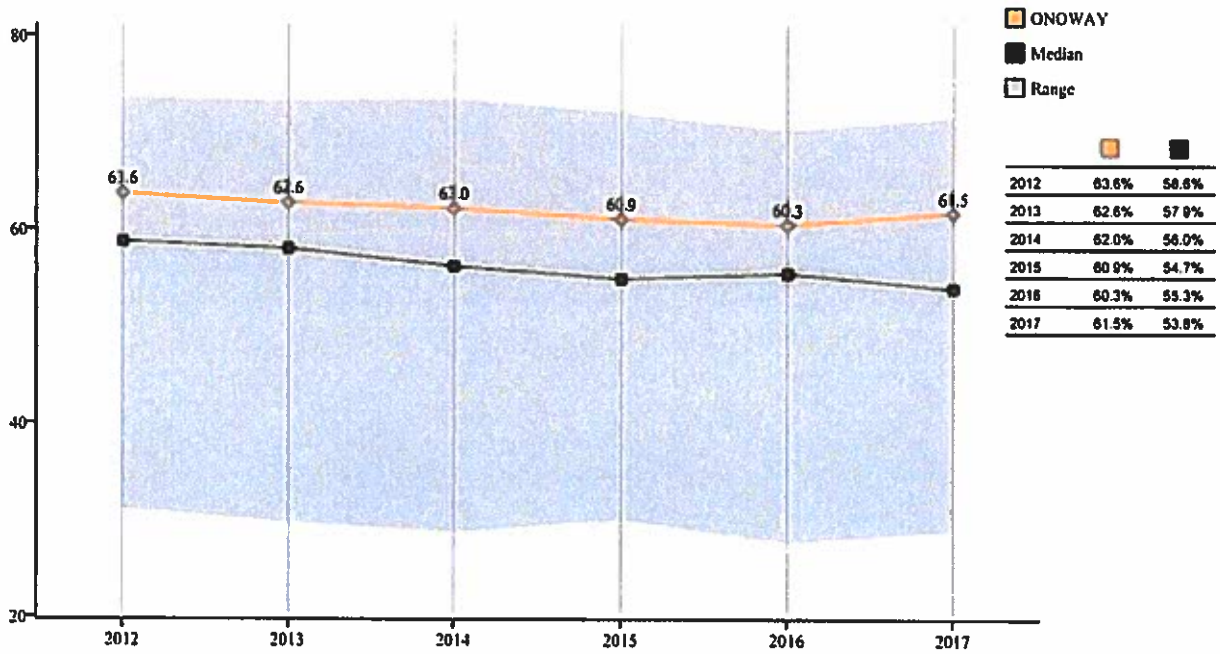
Major Expenditures Per Capita by Type: Amortization of Tangible Capital Assets



(247)

Financial Indicator Graphs
ONOWAY

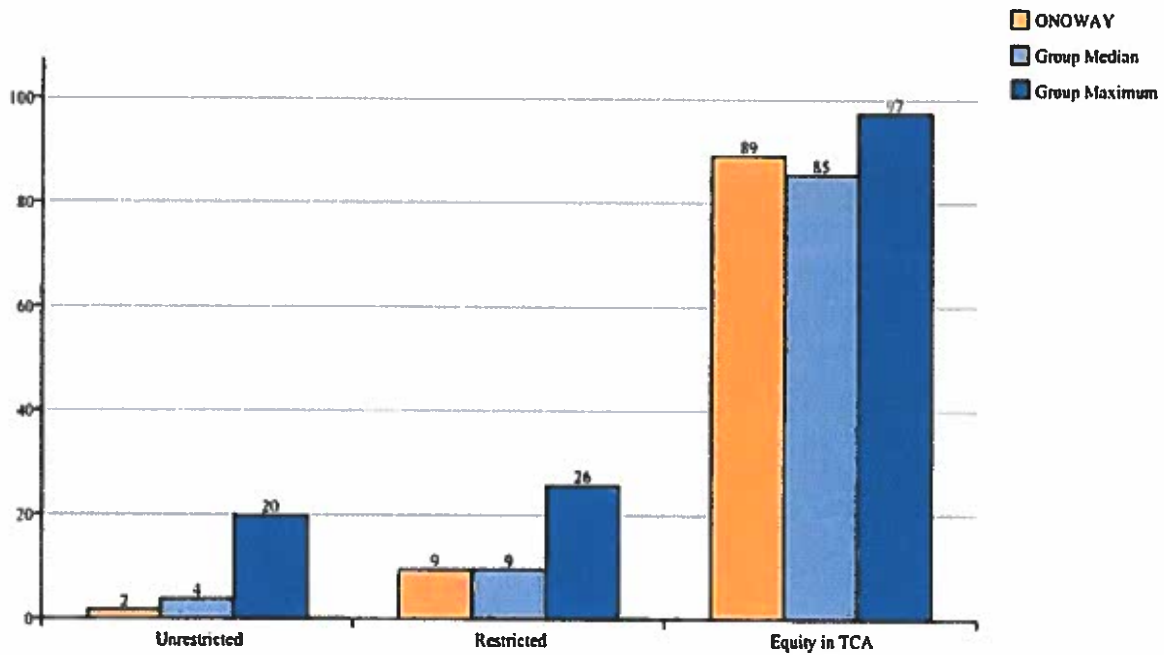
Net Book Value as % of Total Capital Property Costs



248

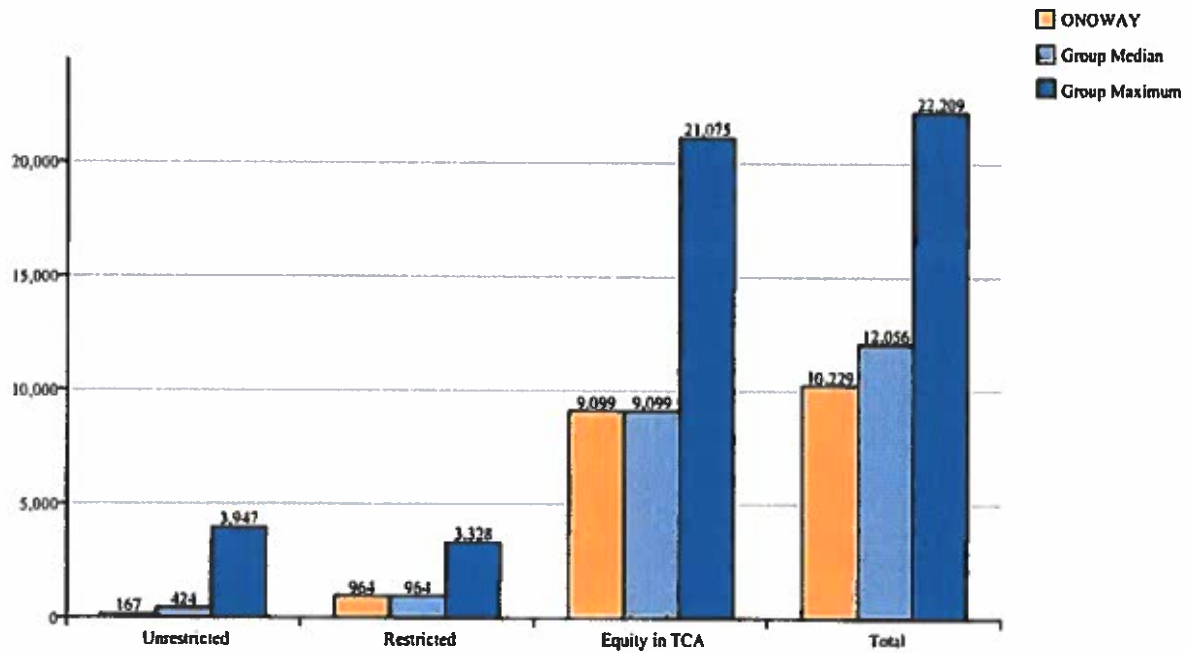
Financial Indicator Graphs
ONOWAY

Accumulated Surplus Categories as % of Total, 2017



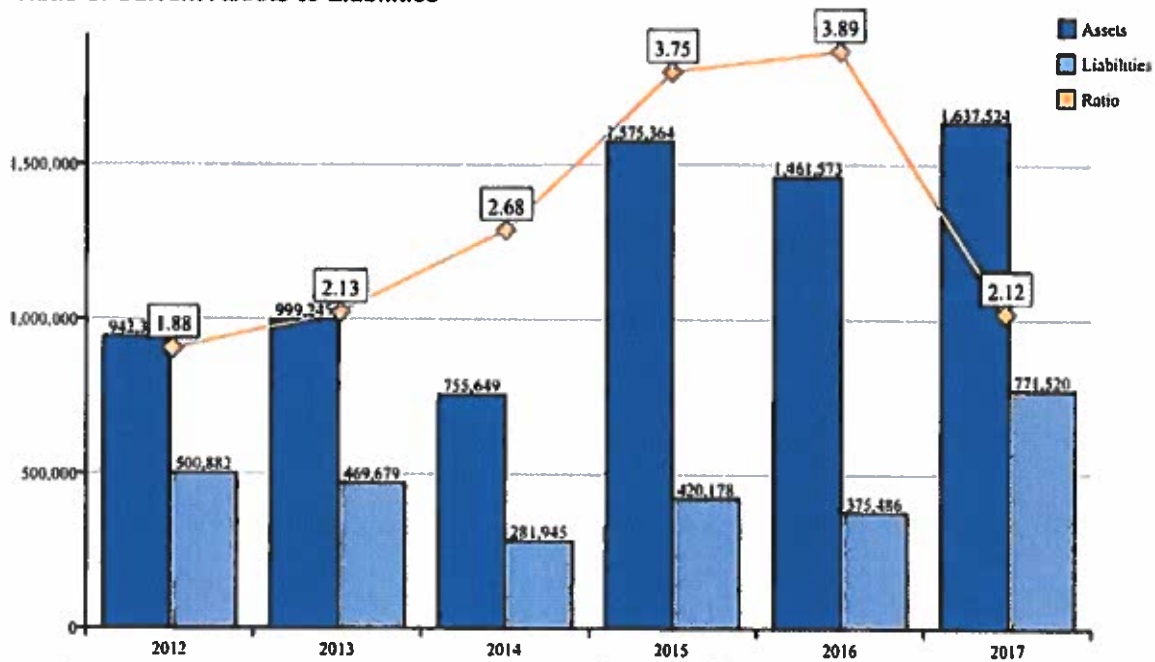
Financial Indicator Graphs
ONOWAY

Accumulated Surplus Per Capita, 2017



Financial Indicator Graphs
ONOWAY

Ratio of Current Assets to Liabilities

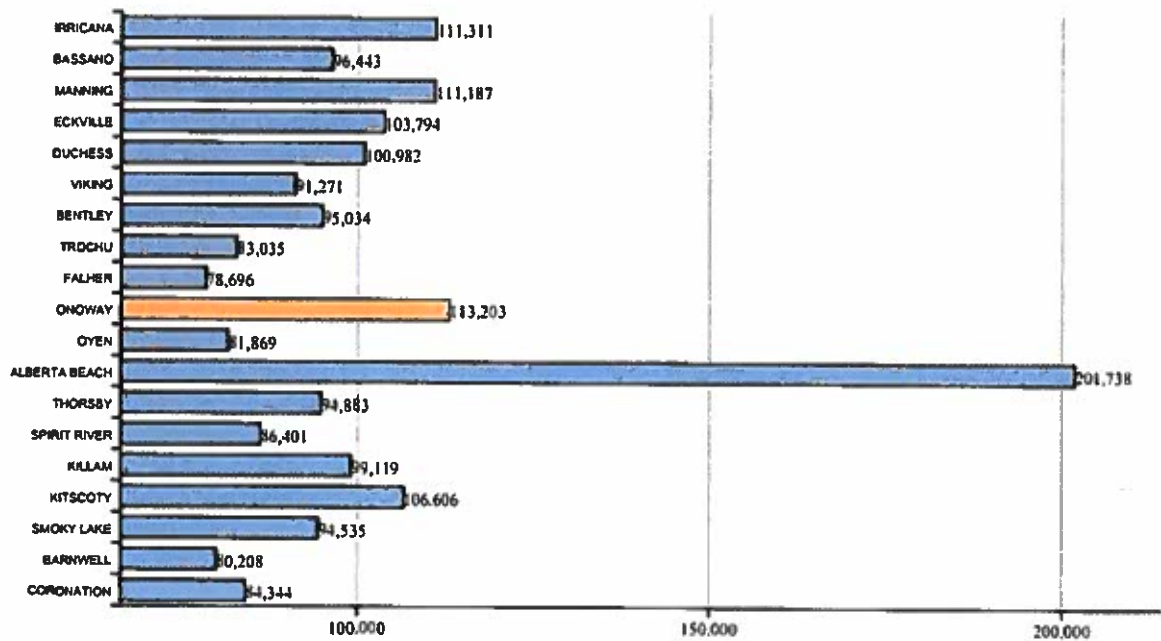


Note: The current ratio calculation measures ability to meet short-term obligations with existing liquid assets. "Current Assets" are those which are liquid in nature (cash or an asset which can be easily converted to cash). Inventory is excluded from the calculation. "Current Liabilities" are generally obligations coming due within the next fiscal year. The ratio is shown in the centre of the column. A ratio greater than one indicates the degree to which current assets exceed current liabilities, a ratio smaller

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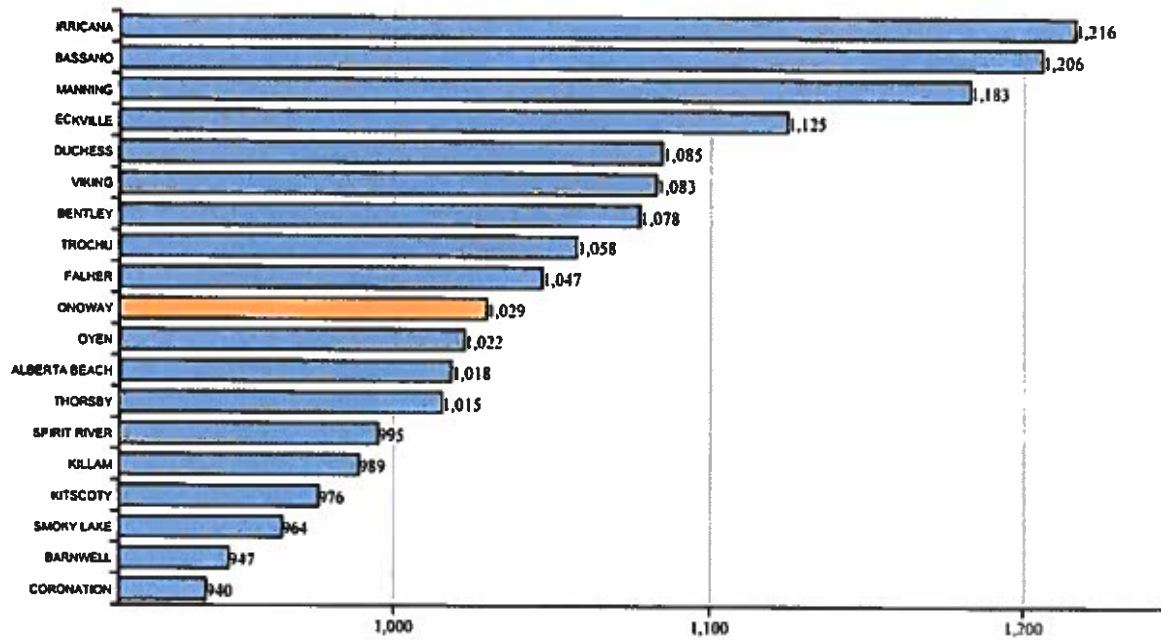
Financial Indicator Graphs
ONOWAY

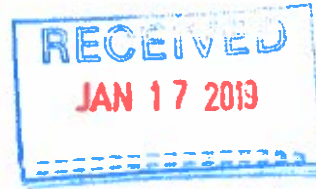
Equalized Assessment Per Capita



Financial Indicator Graphs
ONOWAY

Group Population





ONOWAY, Town of
Attn: Wendy Wildman, CAO
PO Box 540
Onoway, AB T0E 1V0

December 31, 2018

RE: RMA Membership Fee & Patronage Rebate

Dear Ms. Wildman,

Due to your organization's participation in the Rural Municipalities of Alberta's business services programs over the last year, we are pleased to inform you that your organization has received a patronage rebate of \$76.77, comprised of \$76.77 from participation in our Trade services and \$0 from participation in our Insurance programs.

This rebate has been applied directly to your organization's membership fee of \$204.75 (including GST) for 2019. Please see the attached invoice or cheque for full details.

As a non-profit member-centric association, the RMA is committed to ensuring that our members get extremely competitive prices and unparalleled service for a wide variety of products and services, with potential rebates returned to our members. Our continued success is primarily thanks to the strength and commitment of our membership.

To maximize your annual rebate, we recommend that your organization take full advantage of the RMA programs wherever they make financial sense. We offer CFTA-compliant trade and fuel programs, plus one of the most trusted insurance programs in Alberta. Our member service representatives would be pleased to meet with you or other related personnel at your convenience to discuss ways your association can serve you better.

If you have any questions about this rebate, please do not hesitate to contact Julie Thibeault, Financial Analyst at 780-955-4099 (julie@RMAAlberta.com) or Susan Wolfe, Financial Analyst at 780-955-8405 (susanw@RMAAlberta.com).

Sincerely,

Gerald Rhodes
Executive Director

Duane Gladden
Director of Business Services

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RESOURCEFUL. RESPONSIVE. RESILIENT.

2510 Sparrow Drive
Nisku, Alberta T9E 8N5

OFFICE: 780.955.3639
FAX: 780.955.3615
RMAAlberta.com



January 8, 2019

Ms. Wendy Wildman
Chief Administrative Officer - Town of Onoway
PO Box 540
Onoway, AB T0E 1V0

Hello Ms. Wildman:

2019 Annual Membership Renewal

Greetings from the dedicated team at the Alberta Urban Municipalities Association (AUMA). Please find enclosed your 2019 AUMA membership invoice. The invoice is based on the 2018 population list provided by Alberta Municipal Affairs. AUMA has not increased membership fees for the past two years and this year, we have modestly increased our fees by 2%.

AUMA is Alberta's largest municipal government network and we exist because of our member municipalities. The collective power of our members enables us to support your municipality as it builds a thriving community. And we do that through our advocacy and municipal-focused business services.

Advocacy Services

Your membership helps unify the municipal voice, capturing the attention of all orders of government. Over the past year, we worked hard to advocate the key issues affecting Alberta municipalities, including:

- Stable and predictable infrastructure funding through the replacement of the Municipal Sustainability Initiative (MSI).
- A fair share of cannabis tax revenue to support municipal costs associated with legalization.
- A comprehensive review of the Police Act to better address crime and policing resources.

During 2019's provincial election, we will engage and energize members to ensure all political parties hear our unified voice. This is a terrific opportunity for our provincial partners to understand the role and value of Alberta's municipalities.

Business Services

AUMA's business services help sustain the advocacy activities we conduct for our members. Similar to unifying the municipal voice, our business services use the combined purchasing power of our members to address municipal needs. Our focus is on tailored and specialized services for our membership. As a result, here are just some of the benefits we are able to offer our members like you:

- **Reduced Premiums.** Subscribers to our member-owned insurance reciprocal will see a reduction in premiums in 2019 when other insurance provider premiums are increasing.
- **Save on Energy.** Our complimentary assessments of customer energy bills has identified over \$400,000 in combined potential savings related to distribution and transmission (D&T) charges.
- **Get Expert Advice.** Subscribers to our Employee Benefits program receive access to e2r® Solutions which provides *free* expert advice on human resources issues such as employment and labour law.
- **Grow Your Money.** We recently partnered with the Government Financial Officers Association (GFOA) of Alberta and CIBC to offer a pooled high interest savings account program with a market-leading interest rate and no fees. *Enclosed is more information on this brand new program.*

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Alberta Urban Municipalities Association

300, 8616 - 51 Ave, Edmonton, Alberta T6E 6E6

Tel: (780) 433-4431

Toll Free: 1-800-661-2862

Fax: (866) 652-2986

e-mail: accounting@auma.ca

www.auma.ca



COPY

INVOICE

Onoway, Town of
Box 540
Onoway, AB
T0E 1V0

Date: January 08, 2019
Invoice #: 20190138
Account #: 2650A

AUMA Membership Basic Fee		\$	1,150.00
Per Capita Fee - Based on population	1 to 3,500 @ \$0.8395	\$	863.85
	1,029	\$	0.00
	==>	\$	0.00
	==>	\$	0.00
	==>	\$	0.00
	==>	\$	0.00
	==>	\$	0.00

Sub-total \$ **2,013.85**

GST @ 5.00 % (GST # R106694623) **100.69**

Total \$ **2,114.54**

Terms: Net 30 Days - Interest on overdue accounts will be charged at 1.5% per month (19.56% per annum)

We accept Visa and MasterCard payments (up to \$2,500.00) on our website at www.auma.ca

----- Keep upper portion for your records - Please return lower portion with your payment -----

Please Remit Payment to:

ALBERTA URBAN MUNICIPALITIES ASSOCIATION (AUMA)
300, 8616 - 51 Avenue
Edmonton, Alberta T6E 6E6

For inquiries email: accounting@auma.ca

Remittance Section:

Onoway, Town of
Statement Date: January 08, 2019
Account #: 2650A
Invoice Number: 20190138
Total Due: \$2,114.54
Total Paid: _____

(256)



Creative and Community Development
Arts Branch
10708 – 105 Avenue
Edmonton, AB T5H 0A1
Canada
Tel: 780-427-6315
www.alberta.ca



January 10, 2019

Town of Onoway
4812 - 51 Street
Box 540
Onoway, AB T0E 1V0

Re: Month of the Artist promotional post cards

January has been proclaimed the annual Month of the Artist in Alberta. During this inaugural month, it is a time to recognize and celebrate artists in our province and the valuable contributions they make to life in Alberta, socially and economically.

Our goal is to help more Albertans understand the important contributions artists make to the province and to encourage them to support Alberta artists. To this end, Culture and Tourism is conducting an awareness campaign that showcases local artists from different disciplines under the theme is "Art is Work."

Enclosed you will find artist postcards for distribution highlighting the different ways "work" can apply to artists who have a professional practice. **Please share these postcards with your stakeholder and/or display in areas in which they can be picked up by the general public.**

Culture and Tourism will be featuring these and a number of additional artists' stories on social media. You can see our content through the Culture and Tourism Twitter account (@AlbertaCulture), and can follow the discussion using the #MonthoftheArtist hashtag.

I encourage your organization to use your communication tools to help us amplify the "Art is Work" message and promote discussion about the value artists bring to our communities. If you have an opportunity to showcase an Albertan artist or to spark a conversation about the value of art, I ask that you use this month as a means to do so.

Thank you in advance for your support on this initiative.

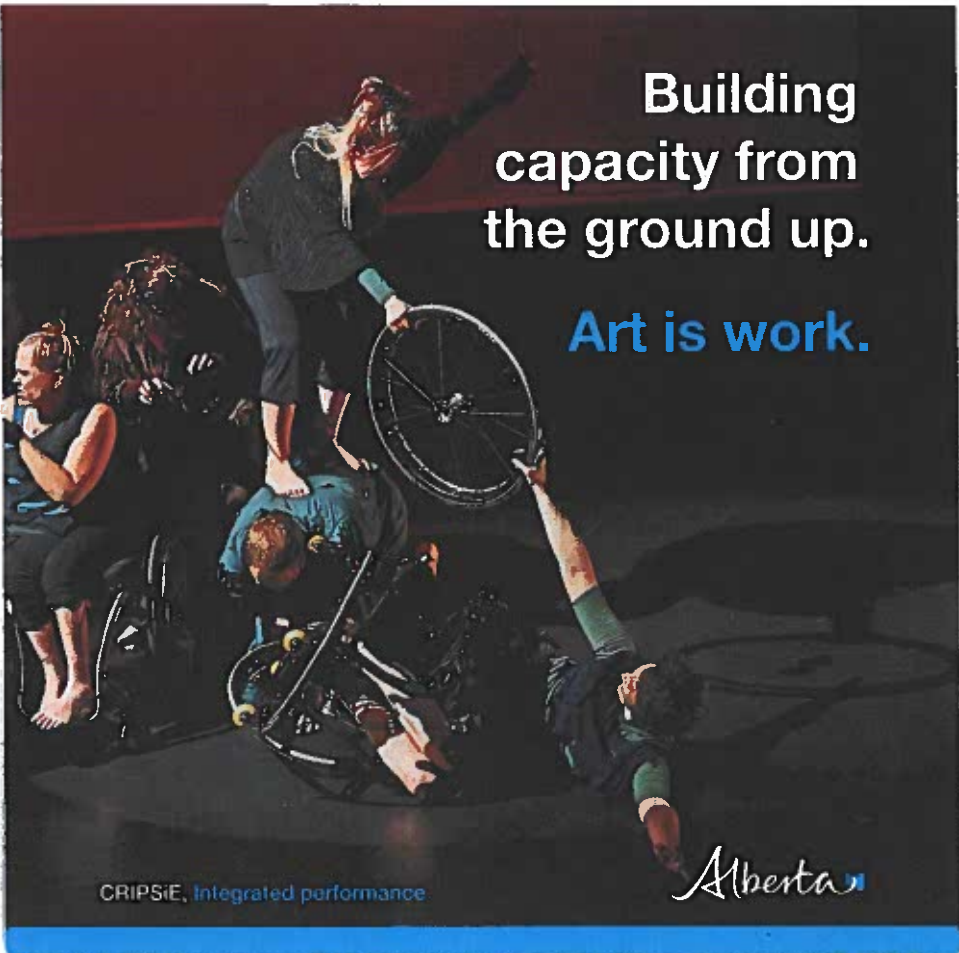
Sincerely,

Jeff Brinton
Executive Director
Arts Branch/Alberta Foundation for the Arts

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Building
capacity from
the ground up.

Art is work.

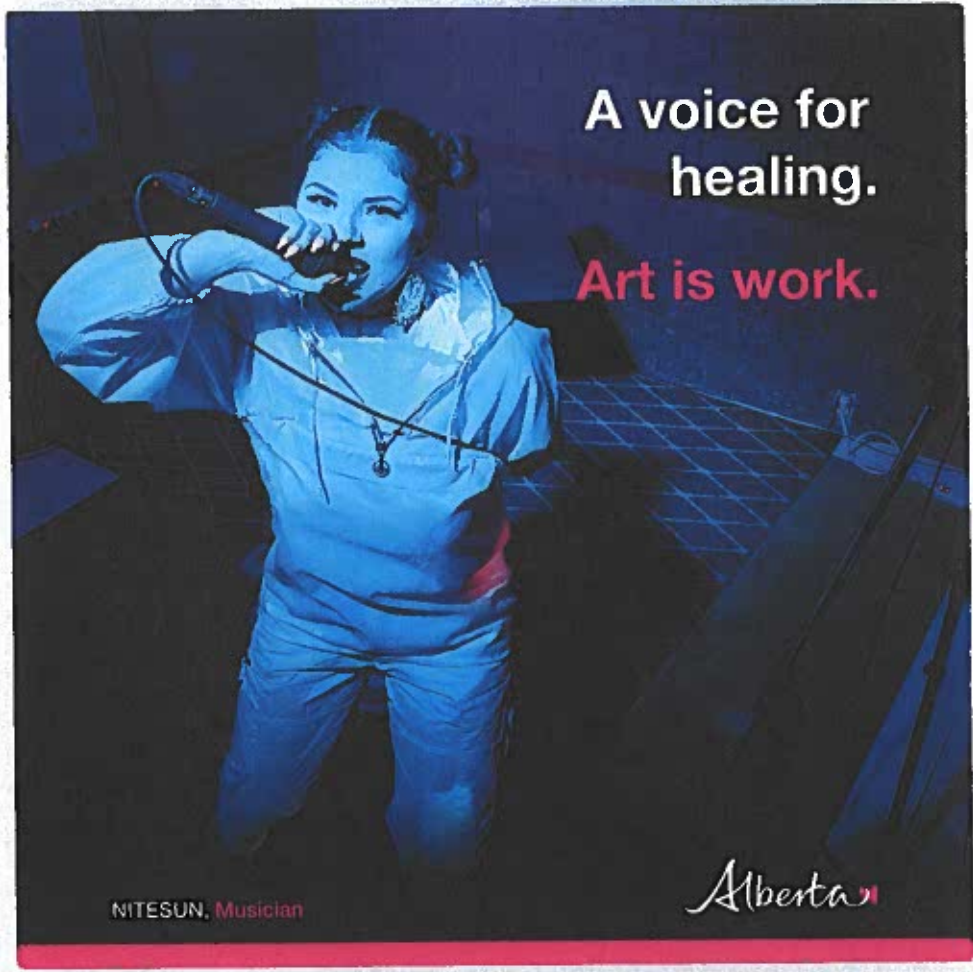


CRIPSiE, Integrated performance

Alberta

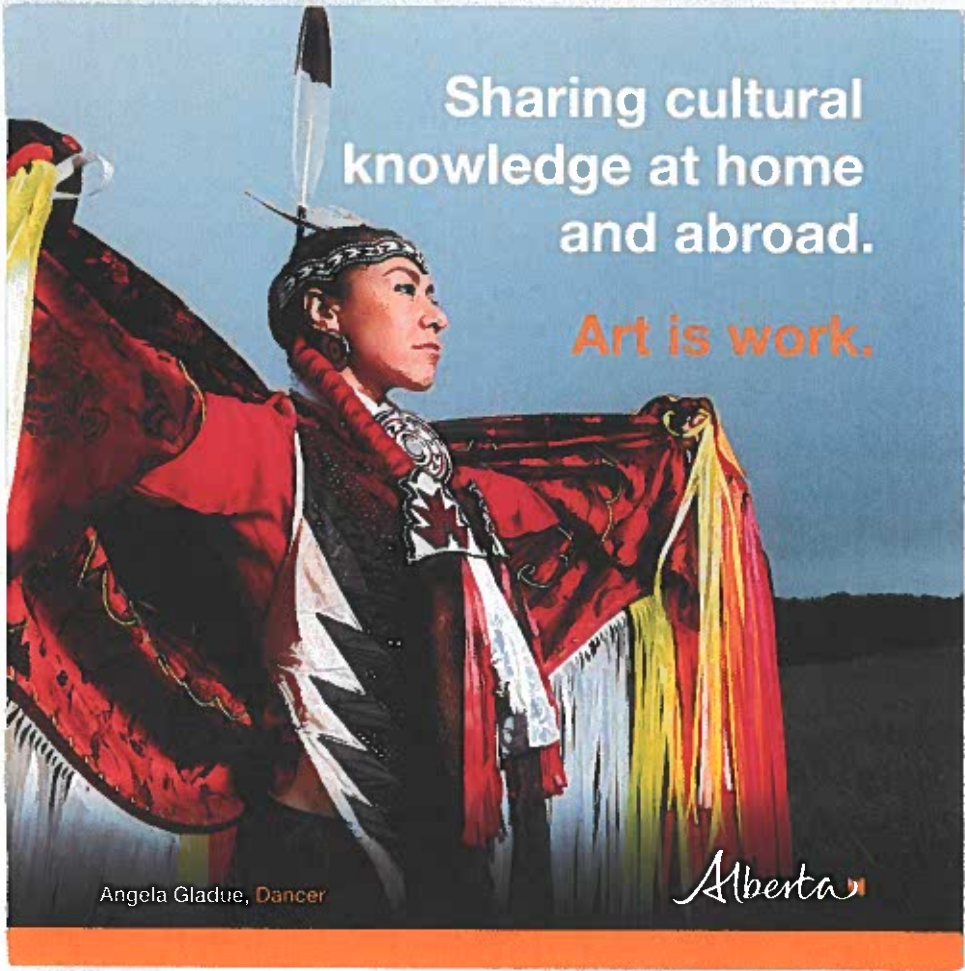
A voice for
healing.

Art is work.



NITESUN, Musician

Alberta



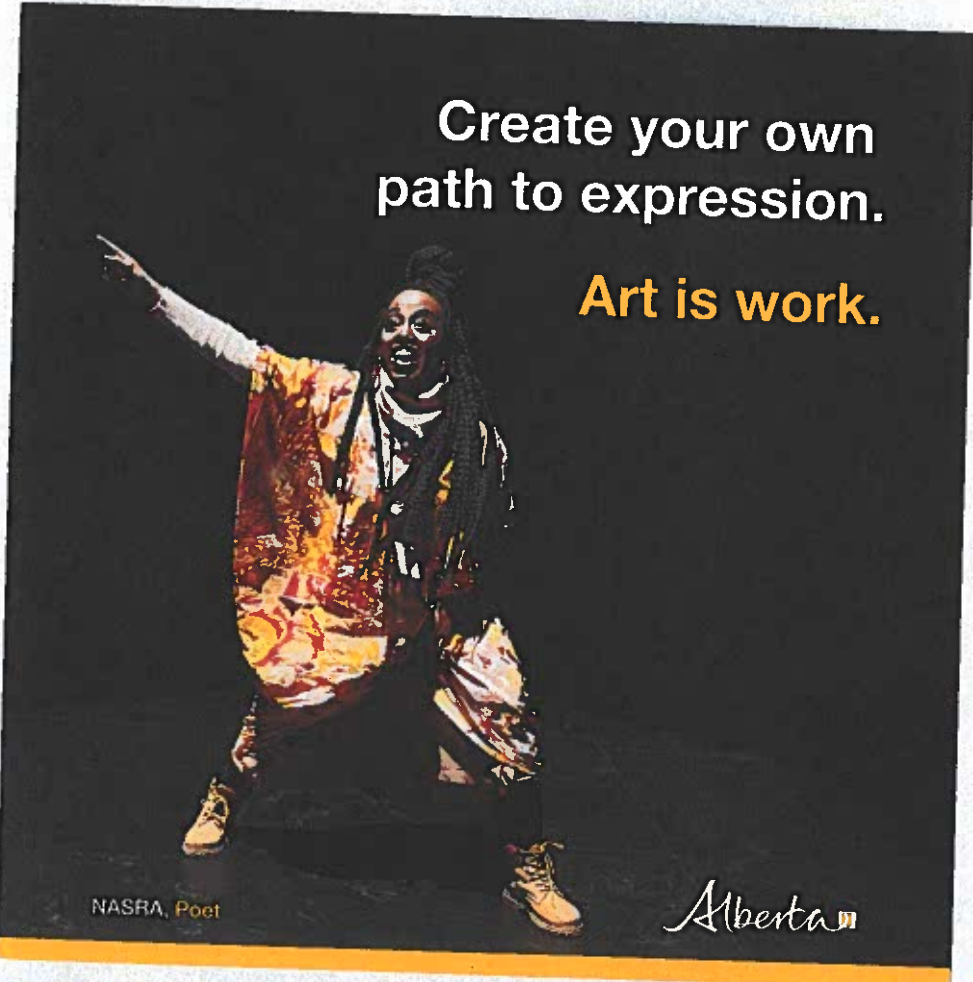
Sharing cultural knowledge at home and abroad.

Art is work.

Angela Gladue, *Dancer*

Alberta

This advertisement features a photograph of Angela Gladue, a dancer, in traditional Indigenous regalia. She is wearing a red and black dress with a large feathered headdress and a red and yellow shawl. The background is a clear blue sky. The text is positioned in the upper right corner, and the Alberta logo is in the lower right corner.



Create your own path to expression.

Art is work.

NASRA, *Poet*

Alberta

This advertisement features a photograph of NASRA, a poet, in a colorful patterned outfit. She is wearing a yellow and orange patterned top and a black skirt. The background is black. The text is positioned in the upper right corner, and the Alberta logo is in the lower right corner.

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**Moving from one
gig to the next.**

Art is work.

Jarett Sitter, Visual artist

Alberta

**2,000 km for the
perfect shot.**

Art is work.

Numera Films. Independent filmmakers

Alberta

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Dementia Advice

Available through Health Link



Health Link
Health Advice 24/7



If you or someone you love is living with dementia, including Alzheimer's disease, a new service is available to answer your questions and provide advice. It's easy:

- 1** Call Health Link 24/7 by dialing 811.
- 2** Staff will assess your needs and provide advice immediately for your concerns.
- 3** When needed, you will be referred to a specialized dementia nurse for additional advice.

For more information on dementia and Alzheimer's disease visit MyHealth.Alberta.ca



Alberta Health
Services

(261)