

ALBERTA BEACH COUNCIL
ROUND TABLE MEETING
BEING HELD IN THE ALBERTA BEACH COUNCIL CHAMBERS
AND BEING HELD ELECTRONICALLY VIA ZOOM
TUESDAY, MARCH 12, 2024 AT 5:30 P.M.

AGENDA

- P.2-5 1. Bylaw #296-24 – The Fees & Rates Bylaw
- P.6-7 2. Policy Review – General Village Policy #G.3.3 Alberta Beach Boat Launch Park Maintenance Policy
- P.8-9 3. Policy Review – General Village Policy #G.3.4 Alberta Beach Main Beach Park Maintenance Policy
4. Mass Notification System
- P.10-20 a) Catalis - Allnet Mass Notification System
- P.21-26 b) Telmatik Mass Notification System
- P.27-51 5. 2023 Draft Financial Statements – Reserve Transfers
6. 2024 Budget Discussions
- 7.
- 8.

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**ALBERTA BEACH
BYLAW NO. 296-24
PAGE 1 of 4**

**A BYLAW OF ALBERTA BEACH, IN THE PROVINCE OF ALBERTA TO ESTABLISH
A SCHEDULE OF FEES AND RATES FOR THE MUNICIPALITY.**

WHEREAS, the Municipal Government Act, Chapter M26, Revised Statutes of Alberta 2000, authorizes a municipality to have the authority to establish fees and rates for the provision of goods and services; and

WHEREAS, Alberta Beach wishes to establish, in a bylaw, a schedule of fees and rates;

NOW THEREFORE under the authority of the Municipal Government Act, the Council of Alberta Beach, in the Province of Alberta, duly assembled, enacts as follows:

1. That this Bylaw may be cited as the "the Fees and Rates Bylaw".
2. That Alberta Beach shall charge fees and rates as established in Schedule A, "The Fees and Rates Schedule", attached hereto.
3. That this Bylaw shall be reviewed by Council annually.
4. That Bylaw #287-22 is hereby rescinded.
5. That this Bylaw shall come into force and effect upon the third and final reading and signing of this bylaw.

Read a first time this ____ day of _____, 2024.

Read a second time this ____ day of _____, 2024.

Read a third time and passed this ____ day of _____, 2024.

SIGNED by the Mayor and C.A.O. this ____ day of _____, 2024.

Mayor, Kelly Muir

C.A.O., Kathy Skwarchuk

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**ALBERTA BEACH
BYLAW NO. 296-24**

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**SCHEDULE "A"
THE FEES & RATES SCHEDULE**

ADMINISTRATIVE FEES:

Photocopies for public at large:	
8 ½ x 11	\$0.25/copy
8 ½ x 14	\$0.30/copy
11 x 17	\$0.50/copy
Colour Photocopies for public at large:	
8 ½ x 11	\$0.50/copy
8 ½ x 14	\$0.55/copy
11 x 17	\$1.00/copy
Photocopies for Non-Profit Groups:	
8 ½ x 11	\$0.10/copy
8 ½ x 14	\$0.15/copy
11 x 17	\$0.25/copy
Colour Photocopies for Non-Profit Groups:	
8 ½ x 11	\$0.15/copy
8 ½ x 14	\$0.20/copy
11 x 17	\$0.50/copy
Laminating Fees:	
8 ½ x 11	\$1.00/copy
8 ½ x 14	\$1.50/copy
11 x 17	\$2.00/copy
Copies of Village documents	As per copy rates above
Fax (Sending & Receiving)	\$1.00/page
Fax Long Distance (extra)	\$1.00
Returned Cheque Fees	\$35.00
NSF Fees (Non Sufficient Funds)	\$35.00
Tax Certificates	\$50.00
Land Title Search / Certificate of Title	\$25.00
Tax Notification Fee	\$55.00
Tax Notification Fee - each additional named interest on Title	\$5.00
Land Use Bylaw	\$25.00
Municipal Development Plan	\$10.00
County Maps	\$10.00
Sand Bags (not filled) (if available) - per Bag	Sold at Cost
Blue Bags (if available) - per Bag	Sold at Cost
Souvenirs / Promotional Products	Sold at Cost + 5%
Overdue Account Penalties (not property taxes)	2% per Month

PROPERTY TAX PENALTIES:

Property Tax Penalties as per Penalty on Unpaid Taxes Bylaw per Bylaw

DOG LICENSES:

Neutered/Spayed (Lifetime)	\$10.00
Unaltered (Lifetime)	\$20.00
Vicious (Lifetime)	\$250.00
Replacement Tag or Transfer Fee	\$10.00

SKUNK TRAPS:

Deposit (Refundable on Return)	\$65.00
3 Day Rental (Alberta Beach Residents)	No Charge
Additional per Day Rental (Alberta Beach Residents)	\$5.00
3 Day Rental (Non-Residents)	\$25.00
Additional per Day Rental (Non-Residents)	\$10.00
Cleaning	\$20.00

BUILDING RENTAL:

Council Chambers – Full Day	\$100.00
Council Chambers – Half Day	\$50.00
Council Chambers – Not For Profit-Local Community Groups	No Charge

FOOD VENDORS:

Resident Food Vendor - per Calendar Year	\$50.00
Non-Resident Food Vendor - per Day	\$25.00
Non-Resident Food Vendor - per Calendar Year	\$250.00
FREE - Food Truck Fridays - No day rate charged	No Charge

MOBILE SALES VENDORS:

Resident Mobile Sales - per Calendar Year	\$50.00
Non-Resident Mobile Sales - per Day	\$25.00
Non-Resident Mobile Sales - per Calendar Year	\$250.00

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**ALBERTA BEACH
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AMUSEMENT VENDOR:

Amusement Vendor - per Day	\$25.00
Amusement Vendor - per Calendar Year	\$250.00

HAWKER PEDDLER FEES:

Hawker Peddler - per Day	\$25.00
Hawker Peddler - per Calendar Year	\$250.00

BUSKER:

Buskers must be registered with the Village Office by donation

SPECIAL EVENT:

Special Event License (as approved by Council) as per Council

DEVELOPMENT PERMIT FEES:

Residential – Permitted	\$300.00
Residential – Discretionary	\$500.00
Additions and Accessory Buildings	\$150.00
Secondary Suite (Garage & Garden Suite) – Permitted	\$300.00
Secondary Suite (Garage & Garden Suite) – Discretionary	\$500.00
Commercial/Light Industrial – Permitted	\$300.00
Commercial/Light Industrial – Discretionary	\$500.00
Home Based Business – Home Occupations	\$150.00
Home Office Letter	\$50.00
Signs – Permanent or Temporary	\$50.00
Deck, Shed, Fence, Gazebo, Fabric Shelter	\$50.00
Retaining Wall, Culverts, Driveway Access	\$50.00
Holding Tank, Cistern, Well	\$50.00
Development Permit - Time Extension	\$50.00
Development Permit - Amendment	\$100.00
Development Permit - Request for Major Variance	\$100.00
Development Permit - Change in Scope	\$100.00
Demolition Permit	\$50.00
Emergency Municipal Planning Commission Meeting	\$500.00 (in addition to permit fee)
Security Deposit for Relocated or Moved-in Dwelling (Refundable)	\$5,000.00
Failure to Apply for Development Permit	Double

(Permit fees double if construction starts prior to approval of development permit)

BYLAW AMENDMENTS APPLICATION FEES:

<i>(Application fees do not guarantee approval)</i>	
Land Use Re-Districting Application	\$500.00 + all associated costs
Amendment to Land Use Bylaw	\$500.00 + all associated costs
Amendment to Municipal Development Plan	\$500.00 + all associated costs
Amendment to Intermunicipal Development Plan	\$500.00 + all associated costs
Amendment to Area Structure or Redevelopment Plan	\$500.00 + all associated costs

LETTER OF COMPLIANCE:

Standard	\$100.00
Rush (Less than 72 hours)	\$200.00

LETTER OF CONCURRENCE:

Cell/Internet/Communication Tower As per Council

AGREEMENTS:

Encroachment Agreement	\$400.00
Letter of Consent	\$50.00
Developer's Agreement	As per Council
Other Leases	As per Council

SUBDIVISION FEES:

Subdivision Application Fee	\$400.00
Additional Lots (per lot)	\$200.00
Endorsement &/or Condo Plan Endorsement Fees (per lot or unit)	\$50.00
Plan Cancellation Bylaw (Lot Consolidation)	\$750.00

APPEAL FEES:

Assessment Appeal Fee (residential)(refundable if successful)	\$50.00
Assessment Appeal Fee (non-residential)(refundable if successful)	\$150.00
Development Permit Appeal Fee	\$150.00
Subdivision Appeal Fee	\$150.00
Food Vendor, Mobile Sales Vendor, Amusement Vendor Appeal Fee	\$25.00
Hawker, Peddler or Busker Appeal Fee	\$25.00

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SAFETY CODES PERMITS:

Permits for Building, Electrical, Gas, Plumbing, Demolition) As per inspection agency

SOLID WASTE & ORGANIC CARTS:

Additional Residential Solid Waste Cart Deposit (Refundable) \$100.00
Additional Residential Organic Waste Cart Deposit (Refundable) \$100.00

MUNICIPAL PUBLIC WORKS LABOUR & EQUIPMENT: (rates are for municipal use only)

Volvo 730 Grader (includes Operator) \$170.00/hour
J.D. Track Skid Steer (includes Operator) \$110.00/hour
J.D. Backhoe (Includes Operator) \$115.00/hour
Bobcat Compact Excavator (Includes Operator) \$115.00/hour
Gravel Truck (includes Operator) \$125.00/hour
Plow Truck/Sander (includes Operator) (sand not included) \$175.00/hour
Thomas Skid Steer (includes Operator) \$ 75.00/hour
Elgin Self Propelled Sweeper (includes Operator) \$145.00/hour
Ford F550 Truck w/Dump Box (includes Operator) \$115.00/hour
Kubota L3800 Tractor w/72" pull behind Mower (includes Operator) \$ 85.00/hour
Kubota F2690 Mower (includes Operator) \$ 85.00/hour
Grass Push Mowers (includes Operator) \$ 50.00/hour
Grass Weedeaters (includes Operator) \$ 50.00/hour
Sweep-All Turf & Kubota L3800 Tractor (includes Operator) \$ 85.00/hour
Steamer c/w Tank & Truck (includes Operator) \$125.00/hour
¾ Ton Truck (includes Operator) \$ 60.00/hour
Kawaska 4010 Mule (includes Operator) \$ 65.00/hour
Genie Manlift (includes Operator) \$ 65.00/hour
Plate Tamper (includes Operator) \$ 65.00/hour
Zamboni 525 (includes Operator) \$65.00/hour
Transport Fee (if required) (includes Operator) \$125.00
Labourer \$ 70.00/hour
Consulting \$ 80.00/hour

MUNICIPAL RV PARK & CAMPGROUND:

Season Rate: Full Service Site \$3,300.00
(season rate due by May 7th of current year or weekly rates will apply)
Monthly Rate: Full Service Site \$1,400.00
Weekly Rates: Full Service Site \$400.00
Power & Water Site \$350.00
No Services Site \$300.00
Daily Rates: Full Service Site \$ 60.00
Power & Water Site \$ 55.00
No Services Site \$ 45.00
Tenting Site \$ 45.00
Extra Person: Above rates based on 2 adults & 2 Dependent Children
Extra Person(s) per person \ per night \$ 5.00
Visitor Over Night Fee - Extra Tent Nightly Fee \$ 15.00
Seasonal Sites Additional Charges:
Extra Fridge - Monthly Fee \$ 15.00
Extra Freezer - Monthly Fee \$ 15.00
Winter Storage/Reserve Site (Due by Sept.15th of current year) \$300.00
Winter Storage/Reserve Site (After Sept.15th of current year) \$400.00
Boat Storage – Winter Storage \$100.00

BEACHWAVE PARK:

Fees may be waived by Council, C.A.O. or Park Management
Fees not applicable to Alberta Beach Minor Ball, ABADASA or
Lac Ste. Anne County Recreation Programs
Ball Diamond - per Day per Diamond \$50.00
Concession - per Day (includes open shelter & washrooms) \$150.00
Open Shelter/Washroom - per Day \$75.00
Rink - per Day \$100.00
Damage Deposit (Refundable) \$300.00

FIRE RATES:

As per Fire Bylaw

FOIP - ACCESS TO INFORMATION:

Reports generated by Alberta Beach \$20.00 plus copy rates above
Reports adopted by Council \$20.00 plus copy rates above
Minutes, Bylaws, Correspondence As per copy rates above
Administrative Fee - per Hour for search of information exceeding 1 hr) \$35.00 (in addition to above fees)
Third Party Costs to Access Information \$all costs (in addition to above fees)

GST: Gst will be charged in addition to above fees where applicable.

As applicable

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**ALBERTA BEACH
VILLAGE POLICIES**

POLICY: G.3.3 ALBERTA BEACH BOAT LAUNCH PARK MAINTENANCE POLICY

1. PURPOSE

- a) The purpose of the Alberta Beach Boat Launch Park Maintenance Policy is to define the maintenance provided in the park and to ensure that safe and effective maintenance practices are followed.

2. LAWN CARE

- a) Grass & trimming will be completed on a weekly basis or as necessary.
- b) Grass area will be maintained with sweeper as required.
- c) Trees will be maintained, trimmed or removed as necessary.
- d) Noxious weeds will be removed as necessary.
- e) Small sections of invasive species may be removed by hand, larger areas may be removed by chemical application using an approved chemical & qualified applicator.

3. WASTE

- a) Loose garbage & waste in the park will be picked up as necessary.
- b) Garbage receptacles will be emptied as necessary.
- c) Pet waste stations will be emptied & restocked as required.

4. WASHROOM FACILITIES

- a) Two portable toilets will be ordered upon approval of annual budget.
- b) One portable toilet will be made available year round and the 2nd will be available between May to September.

5. INSPECTIONS

- a) Fencing, benches, picnic tables & garbage receptacles will be inspected weekly and repaired as necessary.
- b) Walking paths will be inspected in the spring and fall and repaired as necessary.
- c) Boat launch stairs and boat tie up rings will be inspected in the spring and repaired as necessary.

6. SIGNAGE & NOTIFICATIONS

- a) Signs will be inspected in the spring and repaired or replaced as necessary.
- b) Water Advisory Notices issued by Alberta Health Services will be posted as required.

**ALBERTA BEACH
VILLAGE POLICIES**

POLICY: G.3.3 ALBERTA BEACH BOAT LAUNCH PARK MAINTENANCE POLICY

7. LIGHTING

- a) Street lighting is maintained by Fortis Alberta, any outage will be reported to Fortis.

8. DRAINAGE SYSTEM

- a) Storm drainage systems will be inspected in the spring and the fall and cleaned out as necessary.

9. RAMPS

- a) Pedestrian ramp accesses to the lake will be inspected in the spring and repaired as necessary.
- b) Boat launch ramp will be inspected in the spring and repaired as necessary.

10. BEACH & SHORELINE

- a) Reeds & debris washed up on the shoreline will be raked and removed as necessary.
- b) Workers and contractors will make every reasonable effort to reduce their environmental impact by preventing debris and pollutants from entering the water.

11. REGULATORY AUTHORIZATIONS

- a) For general maintenance activities on the shoreline, any works in the water may require authorization from the regulatory agencies being Alberta Environment & Parks, Alberta Public Lands and Fisheries & Oceans.

12. SNOW REMOVAL

- a) Snow Removal will be performed as per the Snow Removal Policy.

13. POLICY REVIEW

- a) This policy will be reviewed every four (4) years or as needed.

DEPARTMENT: PUBLIC WORKS

ADOPTED AND APPROVED BY COUNCIL: SEPTEMBER 21, 2021

RESOLUTION NO: #143-21

AMENDED BY COUNCIL: _____, 2024

RESOLUTION NO: # _____

ALBERTA BEACH
VILLAGE POLICIES

POLICY: G.3.4 ALBERTA BEACH MAIN BEACH PARK MAINTENANCE POLICY

1. PURPOSE

- a) The purpose of the Alberta Beach Main Beach Park Maintenance Policy is to define the maintenance provided in the park and to ensure that safe and effective maintenance practices are followed.

2. LAWN CARE

- a) Grass & trimming will be completed on a weekly basis or as necessary.
- b) Grass area will be maintained with sweeper as required.
- c) Trees will be maintained, trimmed or removed when necessary.
- d) Noxious weeds will be removed as necessary.
- e) Small sections of invasive species may be removed by hand, larger areas may be removed by chemical application using an approved chemical & qualified applicator.

3. WASTE

- a) Loose garbage & waste in the park will be picked up as necessary.
- b) Garbage receptacles will be emptied as necessary.

4. WASHROOM FACILITIES

- a) Washrooms will be serviced, maintained and stocked daily.
- b) Washrooms will be winterized at the end of October and reopened in May annually (exact dates is subject to weather conditions).
- c) Two portable toilets will be ordered & set up beside washroom building upon approval of annual budget.

5. WATER WELL

- a) Water well will be serviced and chlorinated as necessary.
- b) Water well testing will be completed as required by Alberta Health Services.

6. DRAINAGE SYSTEM

- a) Storm drainage system will be inspected in the spring and the fall and cleaned out as necessary.

**ALBERTA BEACH
VILLAGE POLICIES**

POLICY: G.3.4 ALBERTA BEACH MAIN BEACH PARK MAINTENANCE POLICY

7. INSPECTIONS

- a) Playground equipment will be inspected annually by certified playground inspector and repaired as necessary.
- b) Fencing, benches, picnic tables & garbage receptacles will be inspected weekly and repaired as necessary.

8. SIGNAGE & NOTIFICATIONS

- a) Signs will be inspected in the spring and repaired or replaced as necessary.
- b) Water Advisory Notices issued by Alberta Health Services will be posted as required.

9. LIGHTING

- a) Street decorative lighting is maintained by Fortis Alberta, any outage will be reported to Fortis.
- b) Walking paths will be inspected in the spring and fall and repaired as necessary.

10. BEACH & SHORELINE

- a) Reeds & debris washed up on the shoreline will be raked and removed as necessary.

11. REGULATORY AUTHORIZATIONS

- a) For general maintenance activities on the shoreline, any works in the water may require authorization from the regulatory agencies being Alberta Environment & Parks, Alberta Public Lands and Fisheries & Oceans.

12. PARK CLOSURE

- a) Snow fence will be installed prior to snowfall and will be maintained through winter season.

13. POLICY REVIEW

- a) This policy will be reviewed every four (4) years or as needed.

DEPARTMENT: PUBLIC WORKS

ADOPTED AND APPROVED BY COUNCIL: SEPTEMBER 21, 2021

RESOLUTION NO: #144-21

AMENDED BY COUNCIL: _____, 2024

RESOLUTION NO: # _____

Alberta Beach Village Office

From: Town CAO <cao@mayerthorpe.ca>
Sent: February 20, 2024 4:30 PM
To: Jennifer Thompson Town of Onoway (cao@onoway.ca); Alberta Beach Village Office
Subject: Catalis Mass Notification - Partnership Opportunity

Hello Jennifer and Kathy,

The Town of Mayerthorpe is looking into a mass notification system offer by Catalis, for more information click here: : <https://catalisgov.com/solutions/citizen-engagement/mass-notification/>

This is the same system that BARCC utilizes, for more information click here: <https://barcc.ca/>

The quote that the Town of Mayerthorpe has received is \$4,995.00 per year. Based on \$4,995 the Town of Mayerthorpe would pay \$2,397.60 being 48%, the Town of Onoway would contribute \$1,498.50 being 30% and Alberta Beach would contribute \$1,098.90 being 22%. I have requested further clarification on the quote to determine if the quote remains the same if all three municipalities participate.

The Catalis system would be branded in each municipality's name and messages can be directly input by staff.

Karen St. Martin, Acting CAO
Town of Mayerthorpe
Box 420
Mayerthorpe, Alberta, T0E 1N0
Phone: 780-786-2416 (Ext. 222)
Fax: 780-786-4590
cao@mayerthorpe.ca



aboffice@albertabeach.com

From: Town CAO <cao@mayerthorpe.ca>
Sent: February 23, 2024 9:10 AM
To: Alberta Beach Village Office; cao@onoway.ca
Subject: RE: Catalis Mass Notification - Partnership Opportunity

Good morning ladies,

Catalis has reported that the cost will not go up as a result of having additional partners. Mayerthorpe Council approved proceeding with this module at their budget meeting last night.

When you are able to, please confirm your participation.

If you have additional question, please let me know.

Karen St. Martin, Acting CAO
Town of Mayerthorpe
Box 420
Mayerthorpe, Alberta, T0E 1N0
Phone: 780-786-2416 (Ext. 222)
Fax: 780-786-4590
cao@mayerthorpe.ca



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From: Alberta Beach Village Office <aboffice@albertabeach.com>
Sent: Friday, February 23, 2024 9:03 AM
To: Town CAO <cao@mayerthorpe.ca>; cao@onoway.ca
Subject: RE: Catalis Mass Notification - Partnership Opportunity

Thank you, Karen,
I will be interested to know the response.

Kathy Skwarchuk,
CAO

Alberta Beach
Box 278
Alberta Beach, AB
T0E 0A0

Alberta Beach Village Office

From: Jennifer Thompson <cao@onoway.ca>
Sent: February 23, 2024 9:16 AM
To: 'Town CAO'; 'Alberta Beach Village Office'
Subject: RE: Catalis Mass Notification - Partnership Opportunity

We don't use Catalis. We use Telmatik.

Jennifer

From: Town CAO <cao@mayerthorpe.ca>
Sent: February 23, 2024 9:14 AM
To: Jennifer Thompson <cao@onoway.ca>; 'Alberta Beach Village Office' <aboffice@albertabeach.com>
Subject: RE: Catalis Mass Notification - Partnership Opportunity

Hi Jennifer,

Thank you for responding, do you want me to confirm that if your module is in place, can the Town of Onoway be the lead and then Mayerthorpe and Alberta Beach be partners? It will result in a 68% cost reduction to the Town of Onoway,

Karen St. Martin, Acting CAO
Town of Mayerthorpe
Box 420
Mayerthorpe, Alberta, T0E 1N0
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From: Jennifer Thompson <cao@onoway.ca>
Sent: Friday, February 23, 2024 9:11 AM
To: 'Alberta Beach Village Office' <aboffice@albertabeach.com>; Town CAO <cao@mayerthorpe.ca>
Subject: RE: Catalis Mass Notification - Partnership Opportunity

Hi Karen,

Our current system is about the same price and we are happy with the process and service. We are not interested at this time.

Jennifer

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Alberta Beach Village Office

From: Town CAO <cao@mayerthorpe.ca>
Sent: March 6, 2024 9:01 PM
To: 'Alberta Beach Village Office'
Subject: FW: Documents for your DocuSign Signature

Hi Kathy,

This is the response I received.

So if I understand what he is saying, if AB Beach and Mayerthorpe partner the cost being 50/50 would be \$2,497.50 each versus AB Beach going on its own based on \$3,500/1st Yr and then \$3,000 each year thereafter.

Let me know your thoughts.

Karen St. Martin
Acting CAO
Town of Mayerthorpe

From: Dale Peters <dpeters@munisight.com>
Sent: Wednesday, March 6, 2024 3:51 PM
To: Town CAO <cao@mayerthorpe.ca>
Subject: RE: Documents for your DocuSign Signature

Hi Karen,

The Lac Ste. Anne Summer Villages are already in a contract until 2027. Kathy was asking me what the cost of Mass Notification was, I told her you had a contract already at \$4,995 annually and that if they were to go with Mass Notification on their own it would have been \$500 one-time cost and \$3,000 annually. That cost is based on population size of less than 1,000.

So it is a better deal with you. The contract is already signed so I can't really put it on hold.

I hope this information helps,

Dale Peters | Sr. Customer Success Specialist
O: 587-200-8568



From: Town CAO <cao@mayerthorpe.ca>
Sent: Wednesday, March 6, 2024 3:24 PM
To: Dale Peters <dpeters@munisight.com>
Subject: RE: Documents for your DocuSign Signature
Importance: High

WARNING: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Hi Dale,

So, I understand that Alberta Beach and the Summer Villages are seeking a new rate.

Can you hold the Town's Agreement until the potential partnership and rates can be determined?

Karen St. Martin, Acting CAO
Town of Mayerthorpe
Box 420
Mayerthorpe, Alberta, T0E 1N0
Phone: 780-786-2416 (Ext. 222)
Fax: 780-786-4590
cao@mayerthorpe.ca



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From: Town CAO
Sent: Friday, March 1, 2024 8:40 AM
To: 'Dale Peters' <dpeters@munisight.com>
Subject: RE: Documents for your DocuSign Signature

Good morning Dale,

I was not aware of the graduating increases, can you see if the first year rate can be locked in for at least for four years? Council did not know about the graduating increases when this was presented.

Karen St. Martin, Acting CAO
Town of Mayerthorpe
Box 420
Mayerthorpe, Alberta, T0E 1N0
Phone: 780-786-2416 (Ext. 222)
Fax: 780-786-4590
cao@mayerthorpe.ca



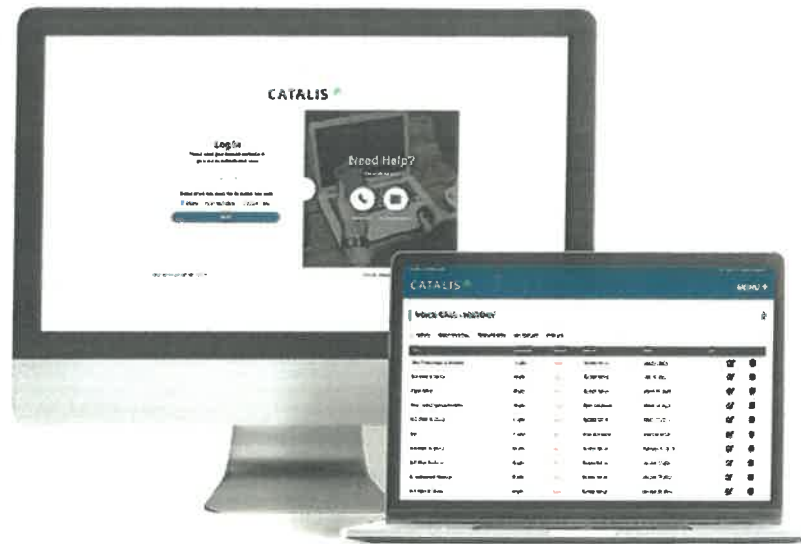
Mass Notification

Connecting Your Community One Message at a Time

CATALIS®

At Catalis, we understand the importance of efficient communication with residents. This is why we offer robust mass notification solutions designed to streamline the dissemination of messages to all a municipality's residents. Our platform incorporates 20 years of municipal experience and allows easy management and distribution of messages via e-mail, text messages, social media, and voice phone lines.

With our integrated system, municipal administrators can automate alert messages from Alert Ready, NOAH, and IPAWS, ensuring immediate broadcasts on residents' devices without any local effort. Our mass notification solutions provide a reliable means of delivering information across multiple channels. Partner with our Mass Notification solution and enhance your municipality's communication capabilities.



SEE HOW IT WORKS

Our Most Popular Program Features



LIVE EMERGENCY ALERTING

A direct feed into Canada's emergency alerting system (Alert Ready) to disseminate emergency messages from all levels of government, Environment Canada, and RCMP.



MASS E-MAIL MESSAGING

Send unlimited e-mail messages to your residents along with the ability to refine your messages to only be sent to users requesting information based on specified topics.



SMS TEXT MESSAGING

Send SMS text messages using the Connect portal to residents who prefer to be informed of local information on their mobile phone.



SMARTPHONE PUSH MESSAGING

Send messages to your residents via smartphone app push messaging. Send immediate messages or schedule push messages for a future date.

CATALIS®

AUDIO PHONE MESSAGES

Upload recorded messages or type messages to be converted to sound to send by phone. Emergency alerts can also be sent to residents' home phones with one click.



WEBSITE INTEGRATION

Integrate your public submission form into any website or app with no additional charge in both official languages.



ACCOUNT MANAGEMENT

Manage all your resident accounts as well as create communication groups for people to select and receive information.



MOBILE MANAGEMENT

Manage and disseminate messages using the Connect portal from any device. The portal is completely responsive to any mobile device.

STAY ALERT

Emergency alert integrations with Catalis' Mass Notification system are powered by:



CATALIS®

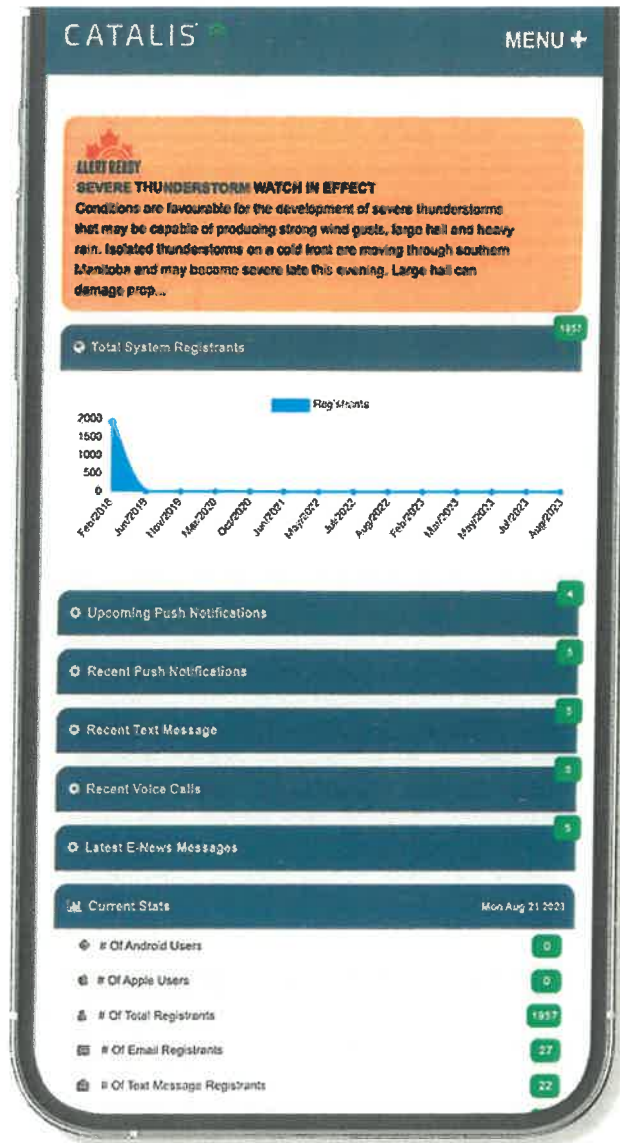
- Federal government authorities
- Environment and Climate Change Canada
- The Royal Canadian Mounted Police (RCMP)
- Municipal police agencies
- Provincial government officials
- Municipal officials as coordinated by each provincial government

Wireless Emergency Alerts



The Integrated Public Alert & Warning System (IPAWS) is FEMA's national system for local alerting that provides authenticated emergency and life-saving information to the public. These alerts are provided through mobile phones using Wireless Emergency Alerts, to radio and television via the Emergency Alert System, and on the National Oceanic and Atmospheric Administration (NOAA) Weather Radio and Weatheradio Canada.

CATALIS®



HAVE QUESTIONS?

Great Possibilities
Are Waiting For You

We're always interested in new projects, big or small. Please don't hesitate to use the form to contact us regarding your municipal project needs.

Alberta Beach Village Office

From: Simon Laliberté <simon.laliberte@telmatik.com>
Sent: March 7, 2024 11:54 AM
To: aboffice@albertabeach.com
Subject: Proposal for Town of Alberta Beach
Attachments: Telmatik- Express Message Feature Sheet.pdf; Proposal for Town of Alberta Beach_EN.docx.pdf

Good day to you Ms Skwarchuk,

Here's the proposal for your alert system Express Message, with some infos.

If you'd like as well, Ms Skwarchuk, we can schedule a demo of about 10 minutes to show you how the software works :) You'll see it's fast, efficient and very easy to use :)

Simply advise me when you'll be ready for a small demo and surely I can schedule this with you.

Thank you for your interest, have a great day!

--



Simon Laliberté
Service clientèle-Customer Support Telmatik
Spécialiste-Specialist Message Express



: 1-866-677-2269

: [514.373.6784](tel:514.373.6784)

: simon.laliberte@telmatik.com
support.messageexpress@telmatik.com

www.telmatik.com



A Universal Mass Notification Solution Tailored to Fit All Sectors !

EXPRESS MESSAGE™ Exclusive Features.

- Notify instantly anyone, anywhere, anytime from wherever you are. May it be an urgent message or just a simple notification.
- No limit on number of messages you can send.
- No changes in your IT or phone system infrastructure. No software to download.
- Send your messages even when your internet is down and/or you have no online access.
- Pay monthly. No long-term commitment required. No cancellation fees.
- Free 24/7/365 live support.
- All updates are at no extra fee.
- Perfectly Adapted for the Management of Communications during Emergencies and/or Simple Notifications

A Robust and Efficient Communication Platform

- Text Messages (SMS) are sent at the rate of 10,000 per hour
- Emails are sent instantly, regardless of the volume.
- Automated Calling (including TTS and Voice Mail) is processed at the maximum rate of 5,000 per hour.
- Predetermined distribution groups can be established
- The contacts in your database can opt to receive messages using multiple channels.
(SMS/Email/Automated Voice Call)
- Message Delivery Confirmation through a Live Progress Dashboard.
- Easy management of contact lists, including bulk imports.
- A self serve portal where citizens can manage their own profiles.

We can show you in less than 15 Minutes over the phone, while sharing our screen, how Express Message™ can and will Simplify your Communications needs going forward.

Please Let us know of a convenient date and time that works best and we will schedule a quick presentation.



telmatik

**Service offer:
Public alert system**

Presented to:

Town of Alberta Beach, March 7, 2024

MANDATE OVERVIEW

The **Town of Alberta Beach** is considering implementing a public alert and notification service in order to provide its citizens with high-quality, effective communication.

The service must meet the municipality's various communication needs.

- Public alerts: in accordance with its emergency plan, the municipality must acquire a system to quickly contact its residents. Urgent situations may include flood alerts, train derailments,

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drinking water supply interruptions, boil water advisories, water supply failures, school closures or any other situation that requires the municipality to notify residents as quickly as possible.

• Public notifications: to better disseminate information to its residents, the municipality also wishes to acquire a system to send various messages to its residents. These messages may fall under various categories:

o Municipal administration: public notices, tax payment reminders, by-law enforcement reminders, miscellaneous information depending on the season, weather, etc;

o Community activities: messages from community organisations offering services within the municipality;

o Leisure association: information about activities, registration reminders, notifications when a match is postponed due to bad weather, calls for volunteers, etc.

SERVICE PROVIDED BY TELMATIK

Telmatik offers municipalities a public alert and notification system to help them quickly and effectively notify residents and businesses within their territory in the event of an emergency. With its intuitive design, ease of use and proven effectiveness, this system ensures a rapid response to any urgent event.

As a result, organisations can effectively communicate relevant information to citizens and businesses in the area, including initial information and developments in the situation, by automated telephone call, email or SMS.

There are many advantages to choosing Telmatik:

- Use of an independent telephone and IT infrastructure that does not encumber the municipality's existing infrastructure.
- Redundant system that ensures high telephone and IT availability.
- Option of sending an alert remotely (all you need is Internet access).
- Customer service offered by Telmatik's call centre 24 hours a day, 365 days a year - available for support or to send out an alert.
- Interface to view the alert delivery in real time.

- Alert transmission report available online.
- Option of sending an alert from your cellphone.
- Option of forwarding documents by inserting a link in the email.

Multiple transmission channels

The public alert and notification service provides access to a web-based platform for sending messages that can deliver information simultaneously, using the following methods:

- SMS (text messaging)
- Email
- Automated call including:
 - ◆ Text-to-speech (TTS) reading
 - ◆ Option of leaving a message on voicemail
- **Possibility of sending an alert from your cellphone**

Managing contacts

The public alert and notification service also offers the following tools:

- Option of sending an alert or notification to all contacts or to pre-defined groups.
- Mapping with security perimeter selection (allows you to select only the contacts affected by the current incident).
- Option of sending alerts on more than one channel simultaneously to the same citizen.
- Complete contact log management including a massive contact import system.

RATES

Rates include simultaneous delivery on all channels (e-mail, automated call, SMS) with unlimited use, at no extra charge, regardless of the channels used.

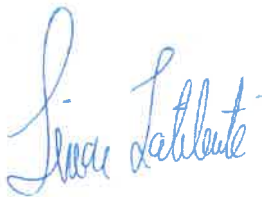
DESCRIPTION	COST
Implementation fee <i>One-time fees</i>	500.00\$
Annual fee:	1500.00\$
Monthly fee:	125.00\$

Includes

*Canada411 telephone base
Employee training
Annual database update
24/7 emergency service*

DEADLINE

The service requires 48 working hours to be implemented following acceptance of the service offer.



Simon Laliberté
Business Development
Telmatik

simon.laliberte@telmatik.com

Alberta Beach
Financial Statements
December 31, 2023

DRAFT

Alberta Beach

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of Alberta Beach (the "Organization") is responsible for the preparation, accuracy, objectivity and integrity of the accompanying financial statements and all other information contained within this Financial Report. Management believes that the financial statements present fairly the Organization's financial position as at December 31, 2023 and the results of its operations for the year then ended.

The financial statements have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards (PSAS).

The financial statements include certain amounts based on estimates and judgments. Such amounts have been determined on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintains a system of internal controls to produce reliable information and to meet reporting requirements on a timely basis. The system is designed to provide management with reasonable assurance that transactions are properly authorized and assets are properly accounted for and safeguarded.

These systems are monitored and evaluated by management and reliable financial information is available for preparation of the financial statements.

The Organization Council carries out its responsibilities for review of the financial statements principally through its meeting with management. This Council meets regularly with management and the external auditors to discuss the results of audit examinations and financial reporting matters.

The external auditors have full access to the Council with and without the presence of management. The Organization Council has approved the financial statements.

The financial statements have been audited by Doyle & Company, Chartered Professional Accountants, independent external auditors appointed by the Organization. The accompanying independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Organization's financial statements.

Kathy Skwarchuk

Chief Administrative Officer

Edward Cheung, CPA, CA*
Scott T. Mockford, CPA, CA*
Allen Lee, CPA, CMA*
Jason Bondarevich, CPA, CA*
*Operates as a Professional Corporation

11210 – 107 Avenue N.W.
Edmonton, Alberta T5H 0Y1
Tel (780) 452-2300, Fax (780) 452-2335

INDEPENDENT AUDITOR'S REPORT

To the Members of Council

Opinion

We have audited the financial statements of **Alberta Beach (the "Organization")**, which comprise the statement of financial position as at December 31, 2023, and the results of its operations, changes in its net financial assets and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

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

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

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

Those charged with governance are responsible for overseeing the Organization's financial reporting process

Auditor's Responsibility for the Audit of the Financial Statements

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT - continued

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on Other Legal and Regulatory Requirements

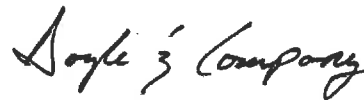
Debt Limit Regulation

In accordance with Alberta Regulation 255/2000, we confirm that the municipality is in compliance with the Debt Limit Regulation. A detailed account of the Organization's debt limit can be found in note 6.

Supplementary Accounting Principles and Standards Regulation

In accordance with Alberta Regulation 313/2000, we confirm that the municipality is in compliance with the Supplementary Accounting Principles and Standards Regulation and note the information required can be found in note 11.

April XX, 2024
11210 - 107 Avenue NW
Edmonton, Alberta T5H 0Y1



Chartered Professional Accountants

Alberta Beach
Statement of Financial Position
As at December 31, 2023

	2023	2022
	\$	\$
FINANCIAL ASSETS		
Cash and temporary investments (Note 3)	884,250	586,822
Restricted cash (Note 3)	945,674	947,007
Receivables		
Taxes and grants in place of taxes (Note 4)	328,286	249,931
Trade and other receivables (Note 4)	224,172	326,762
Supplies for resale inventory	12,370	11,943
	2,394,752	2,122,465
LIABILITIES		
Accounts payable and accrued liabilities	109,101	101,544
Deposit liabilities	19,622	17,942
Deferred revenue (Note 5)	60,591	178,612
	189,314	298,098
NET FINANCIAL ASSETS	2,205,438	1,824,367
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	7,082,031	7,033,782
Prepaid expenses	51,046	58,388
	7,133,077	7,092,170
ACCUMULATED OPERATING SURPLUS (Schedule 1, Note 9)	9,338,513	8,916,537

Commitments - Note 12

Alberta Beach
Statement of Operations
For the year ended December 31, 2023

	2023 Budget (Unaudited) \$	2023 Actual \$	2022 Actual \$
REVENUE			
Net municipal taxes (Schedule 3)	1,985,083	1,984,075	1,900,380
Campground user fees	307,200	312,315	304,547
Other user fees and sale of goods	6,500	147,478	18,960
Sales to other governments	24,070	28,270	26,567
Franchise fees	94,000	95,942	98,654
Government transfers for operating (Schedule 4)	66,478	67,290	77,681
Local government transfers	31,000	11,000	11,000
Licenses and permits	4,000	3,480	4,535
Fines	57,225	68,648	33,522
Penalties and costs of taxes	71,900	84,833	72,302
Investment income	35,000	92,809	42,679
Rental	126,700	125,599	116,248
Other	15,000	10,000	10,519
Total Revenue	2,824,156	3,031,739	2,717,594
EXPENSES			
General government			
Administration	533,282	525,960	493,116
Assessment services	26,000	24,447	23,995
Legislative	99,673	93,620	91,389
Protective services			
Ambulance	8,500	11,935	7,535
Bylaws enforcement	208,295	228,197	144,684
Fire department	147,255	142,761	119,553
Transportation services			
Public works	424,100	487,529	395,177
Roads, streets, walks, lighting	168,000	170,984	165,440
Planning and development			
Planning and development	29,400	23,126	54,385
Recreation and culture			
Alberta Beach boat launch and wharf	20,000	1,057	6,183
Campground	124,000	117,840	131,314
Recreation & facilities	144,601	116,831	110,493
Environmental services			
Water supply & distribution	85,770	85,770	54,538
Wastewater treatment and disposal	577,230	577,230	579,554
Waste management	123,100	110,366	122,499
Total Expenses	2,719,156	2,717,653	2,499,855
EXCESS OF REVENUE OVER EXPENSES			
BEFORE OTHER REVENUE AND EXPENSES	105,000	314,086	217,739
OTHER REVENUE AND EXPENSES			
Amortization of tangible capital assets	(65,000)	(381,159)	(356,154)
Gain on sale of tangible capital assets	-	116,285	-
Government transfers for capital (Schedule 4)	300,000	372,764	251,745
EXCESS OF REVENUE OVER EXPENSES	340,000	421,976	113,330
ACCUMULATED OPERATING SURPLUS, BEGINNING OF YEAR		8,916,537	8,803,207
ACCUMULATED OPERATING SURPLUS, END OF YEAR		9,338,513	8,916,537

The accompanying notes form part of these financial statements

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Alberta Beach

Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2023

	2023 Budget (Unaudited) \$	2023 Actual \$	2022 Actual \$
EXCESS OF REVENUES OVER EXPENSES	340,000	421,976	113,330
Acquisition of tangible capital assets	(340,000)	(491,528)	(286,082)
Proceeds on disposal of tangible capital assets	-	178,407	-
Amortization of tangible capital assets	-	381,159	356,154
(Gain) loss on sale of tangible capital assets	-	(116,285)	-
Decrease (increase) in prepaid expenses	-	7,342	(10,703)
	(340,000)	(40,905)	59,369
INCREASE (DECREASE) IN NET ASSETS	-	381,071	172,699
NET FINANCIAL ASSETS, BEGINNING OF YEAR	-	1,824,367	1,651,668
NET FINANCIAL ASSETS, END OF YEAR	-	2,205,438	1,824,367

The accompanying notes form part of these financial statements

Alberta Beach
Statement of Cash Flows
For the year ended December 31, 2023

	2023 \$	2022 \$
NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:		
OPERATING		
Excess of revenue over expenses	421,976	113,330
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	381,159	356,154
(Gain) loss on sale of tangible capital assets.	(116,285)	-
Non-cash charges to operations (net change):		
Decrease (increase) in taxes and grants in place of taxes	(78,355)	(50,067)
Decrease (increase) in trade and other receivables	102,590	109,670
Decrease (increase) in supplies for resale inventory	(427)	(1,959)
Decrease (increase) in prepaid expenses	7,342	(10,703)
Increase (decrease) in accounts payables and accrued liabilities	7,557	20,237
Increase (decrease) in deposit liabilities	1,680	(950)
Increase (decrease) in deferred revenue	(118,021)	137,815
Cash provided by operating transactions	609,216	673,527
CAPITAL		
Proceeds on sale of tangible capital assets	178,407	-
Acquisition of tangible capital assets	(491,528)	(286,082)
Cash applied to capital transactions	(313,121)	(286,082)
INVESTING		
Decrease (increase) in restricted cash	1,333	27,549
CHANGE IN CASH AND EQUIVALENTS DURING THE YEAR	297,428	414,994
CASH AND CASH EQUIVALENTS , BEGINNING OF YEAR	586,822	171,828
CASH AND CASH EQUIVALENTS, END OF YEAR	884,250	586,822

Alberta Beach

Schedule of Changes in Accumulated Operating Surplus - Schedule 1

For the year ended December 31, 2023

	Unrestricted Surplus \$	Internally Restricted Surplus \$	Equity in Tangible Capital Assets \$	2023 \$	2022 \$
Balance, Beginning of Year	539,242	1,343,513	7,033,782	8,916,537	8,803,207
Excess of revenue over expenses	421,976	-	-	421,976	113,330
Current years funds used for tangible capital assets	(491,528)	-	491,528	-	-
Disposal of tangible capital assets	280,490	-	(280,490)	-	-
Annual amortization expenses	381,159	-	(381,159)	-	-
Accumulated amortization on disposed tangible capital assets	(218,370)	-	218,370	-	-
Change in accumulated surplus	373,727	-	48,249	421,976	113,330
Balance, End of Year	912,969	1,343,513	7,082,031	9,338,513	8,916,537

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Alberta Beach

Schedule of Tangible Capital Assets - Schedule 2

For the year ended December 31, 2023

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2023	2022
	\$	\$	\$	\$	\$	\$	\$	\$
COST:								
Balance, Beginning of Year	1,349,990	684,575	3,047,219	6,867,042	939,718	334,945	13,223,489	12,937,407
Acquisition of tangible capital assets	-	-	-	381,928	109,600	-	491,528	286,082
Disposal of tangible capital assets	-	-	-	-	(73,082)	(207,408)	(280,490)	-
Balance, End of Year	1,349,990	684,575	3,047,219	7,248,970	976,236	127,537	13,434,527	13,223,489
ACCUMULATED AMORTIZATION:								
Balance, Beginning of Year	-	531,951	983,024	3,654,790	719,588	300,354	6,189,707	5,833,553
Annual amortization	-	13,018	56,709	259,394	45,743	6,295	381,159	356,154
Accumulated amortization on disposals	-	-	-	-	(10,962)	(207,408)	(218,370)	-
Balance, End of Year	-	544,969	1,039,733	3,914,184	754,369	99,241	6,352,496	6,189,707
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	1,349,990	139,606	2,007,486	3,334,786	221,867	28,296	7,082,031	7,033,782
2022 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	1,349,990	152,624	2,064,195	3,212,252	220,130	34,591	7,033,782	7,033,782

Alberta Beach

Schedule of Property and Other Taxes - Schedule 3

For the year ended December 31, 2023

	2023 Budget (Unaudited) \$	2023 Actual \$	2022 Actual \$
TAXATION			
Real property taxes	2,256,841	2,255,679	2,176,663
Sewer revitalization levy	244,800	244,800	245,100
	2,501,641	2,500,479	2,421,763
REQUISITIONS			
Alberta School Foundation Fund	477,279	477,125	481,928
Lac Ste Anne Foundation	39,279	39,279	39,455
	516,558	516,404	521,383
NET MUNICIPAL TAXES	1,985,083	1,984,075	1,900,380

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Alberta Beach

Schedule of Government Transfers - Schedule 4

For the year ended December 31, 2023

	2023 Budget (Unaudited) \$	2023 Actual \$	2022 Actual \$
<u>TRANSFERS FOR OPERATING</u>			
Provincial Government - MSI Grant	42,420	42,420	21,210
Provincial Government - FCSS Grant	24,058	24,870	24,058
Revenue deferred from prior period	-	-	32,413
	66,478	67,290	77,681
<u>TRANSFERS FOR CAPITAL</u>			
Provincial Government - MSI Grant	300,000	372,764	251,745
TOTAL GOVERNMENT TRANSFERS	366,478	440,054	329,426

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Alberta Beach
Schedule of Expenses by Object - Schedule 5
For the year ended December 31, 2023

	2023 Budget (Unaudited) \$	2023 Actual \$	2022 Actual \$
EXPENSES BY OBJECT			
Salaries, wages and benefits	836,055	886,669	765,097
Contracted and general services	1,114,270	654,075	685,185
Materials, goods, and utilities	415,653	392,446	412,613
Transfers to local boards and agencies	693,178	668,178	636,960
Amortization of tangible capital assets	65,000	381,159	356,154
TOTAL EXPENSES	3,124,156	2,982,527	2,856,009

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Alberta Beach

Schedule of Segmented Disclosure - Schedule 6

For the year ended December 31, 2023

	General Government \$	Protective Services \$	Transportation Services \$	Planning & Development \$	Recreation & Culture \$	Environmental Services \$	2023 \$
REVENUE							
Net municipal taxes	1,739,275	-	-	-	-	244,800	1,984,075
Operating government transfers	42,420	-	-	-	35,870	-	78,290
User fees and sales of goods	34,541	56,432	5,242	-	312,315	-	408,530
Investment income	92,809	-	-	-	-	-	92,809
Other revenue	203,905	66,826	68,269	2,750	10,000	-	351,750
	2,112,950	123,258	73,511	2,750	358,185	244,800	2,915,454
EXPENSES							
Salaries, wages and benefits	422,115	103,239	285,244	-	-	76,071	886,669
Contracted and general services	203,064	221,211	36,241	23,126	126,651	43,782	654,075
Materials, goods and utilities	18,848	58,443	220,743	-	90,812	3,600	392,446
Transfers to local boards and agencies	-	-	-	-	18,265	649,913	668,178
Balance, End of Year	644,027	382,893	542,228	23,126	235,728	773,366	2,601,368
NET REVENUE, BEFORE AMORTIZATION AND OTHER	1,468,923	(259,635)	(468,717)	(20,376)	122,457	(528,566)	314,086
Gain on disposal of tangible capital assets	-	-	116,285	-	-	-	116,285
Capital government transfers	-	-	247,544	-	-	125,220	372,764
Amortization	(14,576)	(11,507)	(329,296)	-	(15,081)	(10,699)	(381,159)
NET REVENUE	1,454,347	(271,142)	(434,184)	(20,376)	107,376	(414,045)	421,976

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The accompanying notes form part of these financial statements

Alberta Beach
Notes to the Financial Statements
December 31, 2023

DESCRIPTION OF OPERATIONS

Alberta Beach is a local government authority providing municipal services. Alberta Beach is empowered through bylaws and policies approved by Council and pursuant to the Municipal Government Act.

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Alberta Beach are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by Alberta Beach are as follows:

(a) Reporting Entity

The financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and changes in financial position of the reporting entity.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

Interdepartmental and organizational transactions and balances are eliminated.

(b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or legal obligation to pay.

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

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed or goods have yet to be provided. Revenue is recognized in the period when the related expenses are incurred, services performed/goods provided or the tangible capital assets are acquired.

(c) Use of Estimates

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

d) Valuation of Financial Assets and Liabilities

The financial assets and liabilities are measured as follows:

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

Alberta Beach
Notes to the Financial Statements
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1. SIGNIFICANT ACCOUNTING POLICIES - continued

(e) Cash and Temporary Investments

Cash and temporary investments consists of bank deposits and savings accounts with a term of three (3) months or less.

(f) Investments

Investments in derivatives and equity instruments quoted in an active market are carried at fair value with transactions costs expensed upon initial recognition. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations.

Investments in interest bearing securities are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments.

When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

(g) Requisition Over-levy and Under-levy

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

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

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

(h) Supplies for Resale Inventory

Supplies held for resale is recorded at the lower of cost or net realizable value. The inventory is accounted for by using the first-in-first-out (FIFO) method.

(i) Tax Revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

(j) Revenue Recognition

Revenue from transactions with no performance obligation is recognized at realizable value when Alberta Beach has the authority to claim or retain an inflow of economic resource and identifies a past transaction or event giving rise to an asset.

Revenue from transactions with performance obligations is recognized as the performance obligations are satisfied by providing the promised goods or services to the payer. User fees are recognized over the period of use, sales of goods are recognized when goods are delivered. Licenses and permits with a single performance obligation at a point in time are recognized as revenue on issuance, those which result in a continued performance obligation over time are recognized over the period of the license or permit as the performance obligation is satisfied.

Alberta Beach
Notes to the Financial Statements
December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES - continued

(k) Government Transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

(l) Non-Financial Assets

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

(j) Non-Financial Assets

i) Tangible Capital Assets

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

	Years
Buildings	25-50
Engineered structures	10-75
Land Improvements	10-25
Machinery and equipment	5-20
Vehicles	10

One-half the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

ii) Contributions of Tangible Capital Assets

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

iii) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operation leases and the related lease payments are charged to expenses as incurred.

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Alberta Beach
Notes to the Financial Statements
December 31, 2023

2. MEASUREMENT UNCERTAINTY

The preparation of financial statements in conformity with Canadian Accounting Standards for Public Sector Accounting Board requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of the tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in the revenue or expenses in the period in which they become known. Actual results could differ from those estimates.

3. CASH AND TEMPORARY INVESTMENTS

	2023	2022
	\$	\$
Cash and temporary investments	884,250	586,822
Restricted cash	945,674	947,007
	1,829,924	1,533,829

Included in cash and temporary investments is a restricted amount of \$30,947 received from the Municipal Sustainability Initiative - Capital.

Council has designated funds of \$945,674 (2022 - \$947,007) for operating and capital reserves. See (Note 9) for details.

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Alberta Beach
Notes to the Financial Statements
December 31, 2023

4. RECEIVABLES

	2023 \$	2022 \$
i) Taxes and grants in place of taxes		
Current taxes and grants in place of taxes	213,744	149,242
Arrears taxes	114,542	100,689
	328,286	249,931
ii) Trade and other receivables		
Trade and other receivables	204,054	321,261
Goods and services tax receivable	26,428	11,811
	230,482	333,072
Less: Allowance for doubtful accounts	6,310	6,310
	224,172	326,762

5. DEFERRED REVENUE

	2023 \$	2022 \$
Municipal Sustainability Initiative (MSI) - Capital	30,947	137,815
Donation for Trail System	1,000	1,000
Family and Community Support Services (FCSS)	-	6,016
LSA Recreation and Cultural Grant	1,500	1,500
Alberta Community Partnership Grant (ACP)	27,144	32,281
	60,591	178,612

Municipal Sustainability Initiative (MSI)

Funding in the amount of \$198,598 was received in the current year from the Municipal Sustainability Initiative. Of the \$198,598 received, \$155,178 was from the capital component of the program and is restricted to eligible capital projects, as approved under the funding agreement. The remaining \$42,420 is from the operating component of the program and is restricted to eligible operating projects, as approved under the funding agreement.

Unexpected funds related to the advance are supported by cash and temporary investments held exclusively for these projects. (refer to Note 3)

Alberta Beach

Notes to the Financial Statements

December 31, 2023

6. DEBT LIMIT

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/2000 for the Alberta Beach are to be disclosed as follow:

	2023 \$	2022 \$
Total Debt Limit	4,547,609	4,076,391
Total Debt	-	-
Amount of debt limit unused	4,547,609	4,076,391
Debt Service Limit	757,935	679,399
Debt Service	-	-
Amount of debt service limit unused	757,935	679,399

The debt limit is calculated at 1.5 times revenue of the municipality excluding transfers from the governments of Alberta and Canada for the purposes of capital (as defined in Alberta Regulation 255/2000) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

Total debt includes long-term debt less debt charges recoverable. Debt servicing includes principle and interest payments due on long-term debt in the 12 months subsequent to year-end less amounts that are recoverable.

7. TANGIBLE CAPITAL ASSETS

	2023 \$	2022 \$
Net Book Value		
Land	1,349,990	1,349,990
Land improvements	139,606	152,624
Buildings	2,007,486	2,064,195
Engineering structures	3,334,786	3,212,252
Machinery and equipment	221,867	220,130
Vehicles	28,296	34,591
	7,082,031	7,033,782

8. EQUITY IN TANGIBLE CAPITAL ASSETS

	2023 \$	2022 \$
Tangible capital assets (Schedule 2)	13,434,527	13,223,489
Accumulated amortization (Schedule 2)	(6,352,496)	(6,189,707)
	7,082,031	7,033,782

Alberta Beach
Notes to the Financial Statements
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9. ACCUMULATED OPERATING SURPLUS

Accumulated operating surplus consists of unrestricted and internally restricted amounts and equity in tangible capital assets as follows:

	2023 \$	2022 \$
Unrestricted surplus	912,969	539,242
Internally restricted surplus		
Operating reserves		
Economic development - 100 Year	7,296	7,296
Tax rate stabilization	187,907	187,907
Insurance proceeds - Hayland	44,537	44,537
Capital reserves		
Administrative - equipment	6,803	6,803
Building replacement	44,695	44,695
General capital	866,451	866,451
Parks and recreation	34,495	34,495
Police	50,164	50,164
Public works	65,960	65,960
Waste management	10,205	10,205
Agri-plex	25,000	25,000
	1,343,513	1,343,513
Equity in Tangible Capital Assets (TCA)	7,082,031	7,033,782
	9,338,513	8,916,537

10. SEGMENTED DISCLOSURE

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

Refer to the Schedule of Segmented Disclosure (Schedule 6).

General government includes administration, assessment services, and legislative. Protective services includes ambulance, bylaw enforcement, and fire department. Transportation services includes public works and roads, streets, walks and lighting. Planning and development includes planning and development. Recreation and culture includes Alberta Beach boat launch and wharf, campground, and recreation and facilities. Environmental services includes water supply and distribution, wastewater treatment and disposal, and waste management.

Alberta Beach

Notes to the Financial Statements

December 31, 2023

11. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	Months	2023		2022	
		Salary (1) \$	Benefits & Allowances (2) \$	Total \$	Total \$
Mayor					
K. Muir	12	9,594	2,925	12,519	-
A. Duncan	6	5,277	2,000	7,277	14,846
Deputy Mayor					
B. Love	4	3,171	650	3,821	-
T. Elwood			-	-	13,344
Councilors					
D. Weber	12	9,274	4,225	13,499	12,443
D. Durocher	12	9,381	4,075	13,456	12,173
T. Elwood	12	9,861	6,050	15,911	-
K. Muir	-	-	-	-	7,663
B. Love	-	-	-	-	846
Chief Administrative Officer					
K. Skwarchuk	12	123,125	10,213	133,338	126,781

- (1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
- (2) Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental death and dismemberment insurance, long and short term disability plans, professional memberships and tuition.

Alberta Beach
Notes to the Financial Statements
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12. COMMITMENTS

Alberta Beach is also responsible for 63.43% of the annual operating costs of Tri Village Regional Sewer Services Commission. The operating costs this year were \$246,604 (2022 - \$248,628).

Alberta Beach is part of the West Inter Lake District (WILD) Regional Water Services Commission and is committed to debenture principal and interest payments in the amount of \$12,381.97 each June and December until the debenture matures in 2039. This debenture was issued as part of the funding of phase 1 of the pipeline construction project from the Town of Stony Plain to the Village of Wabamun. The debenture payment this year was \$72,683 (2022 - \$40,869), the payments include principal and interest.

Alberta Beach is also responsible for 16.4% of the annual operating costs of West Inter Lake District (WILD) Regional Water Services Commission. The operating costs this year were \$13,087 (2022 - \$13,668).

13. RELATED PARTY TRANSACTIONS

Alberta Beach is a member of the Tri Village Regional Sewer Services Commission and made payments to the Commission as follows:

	2023	2022
	\$	\$
Service fees	246,604	248,628
Debentures	330,626	330,926
	577,230	579,554

These transactions are in the normal course of operations and have been valued in these financial statements at the exchange amount which is the amount of consideration established and agreed to by the related parties.

Alberta Beach
Notes to the Financial Statements
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14. FINANCIAL INSTRUMENTS

Credit Risk

Alberta Beach is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayer and entities to which Alberta Beach provides services may experience financial difficulty and be unable to fulfil their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in interest rate. Alberta Beach is exposed to interest rate risk on its bank account balances and any of its fixed and/or floating interest rate financial instruments.

Liquidity Risk

Liquidity risk is the risk that Alberta Beach will encounter difficulty in meeting its obligations associated with financial liabilities. Alberta Beach manages its liquidity risk by monitoring its operating requirements and cash forecasts to ensure it has sufficient funds to fulfil its financial obligations.

15. BUDGET FIGURES

Budget figures for 2023, as approved by Council, are included in the financial statements for information purposes and are unaudited.

16. COMPARATIVE FIGURES

Certain comparative figures have been restated to conform with the current year's presentation.

17. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.