



AGENDA

REGULAR MEETING OF PICTURE BUTTE TOWN COUNCIL COUNCIL CHAMBERS

Monday 14th April, 2025 at 6:30 pm

1.0 CALL TO ORDER

2.0 ADOPTION OF THE AGENDA

3.0 ADOPTION OF THE MINUTES

3.1 Regular Council Meeting Minutes – 24th March, 2025

4.0 PUBLIC HEARING

4.1 Bylaw No. 955-25 Land Use Bylaw No. 841-15 Amendment – Home Occupations in Large Lot Residential zoning

4.2 Bylaw No. 956-25 Land Use Bylaw No. 841-15 Amendment – Direct Control Zoning

5.0 REQUESTS FOR DECISION

5.1 Bylaw No. 955-25 Land Use Bylaw No. 841-15 Amendment – Home Occupations in Large Lot Residential zoning

5.2 Bylaw No. 956-25 Land Use Bylaw No. 841-15 Amendment – Direct Control Zoning

6.0 DELEGATION

6.1 MWP Accountants – 2024 Audited Financial Statements

6.2 Centennial Committee

7.0 REQUESTS FOR DECISION

7.1 2024 Audited Financial Statements

7.2 Bylaw No. 959-25 – 2025 Tax Rate Bylaw

7.3 Drafted Policy No.133 Recognition of Prior Service

7.4 Jamboree Days Theme

7.5 Millenium Capsule Opening Event

8.0 MAYOR'S REPORT

9.0 COUNCIL'S REPORT

10.0 ADMINISTRATION'S REPORT

10.1 Chief Administrative Officer Report

10.1.1 Director of Parks and Recreation Report

11.0 CORRESPONDENCE

11.1 Alberta Municipal Affairs – Bill 50

11.2 Alberta Tourism and Sport – Alberta Winter and Summer Games

11.3 Alberta Transportation and Economic Corridors – Response letter

11.4 Alberta Municipal Affairs – Bill 20 clarifications

11.5 Alberta Municipal Affairs – Fire Services Training Program grant approval

11.6

12.0 INFORMATIONAL ITEMS

12.1 Health Professional Attraction and Retention Committee Meeting – March Minutes

12.2 Mayors and Reeves of Southern Alberta – Meeting Minutes

12.3 Green Acres 2024 Audited Financial Statements

12.4 Green Acres – 2024 Report to the Community

12.5 Barons-Eureka-Warner Family & Community Support Services – Board Meeting Minutes – March 2025

13.0 CLOSED SESSION

13.1 FOIP Act Division 2 Section 16 – Tax Arrears Auction Dates

13.2 FOIP Act Division 2 Section 16 – Oak Pointe Development Agreement

13.0 ADJOURNMENT

MINUTES
OF THE
PICTURE BUTTE TOWN COUNCIL MEETING
HELD IN
COUNCIL CHAMBERS
Monday, March 24th, 2025 AT 6:30 PM

PRESENT: Mayor C. Moore Deputy Mayor C. Papworth Councillor T. Feist
Councillor H. de Kok Councillor C. Neels

ALSO PRESENT: Chief Administrative Officer – K. Davis
Director of Corporate Services – M. Overbeeke
Administrative Assistant – K. Rice

1.0 CALL TO ORDER

Mayor Moore called the Regular Council Meeting to order at 7:04 p.m.

2.0 ADOPTION OF THE AGENDA

104 2503 24 MOVED by Deputy Mayor Papworth that the agenda be approved as amended.
REMOVE: 6.2 MDP Committee Meeting
CARRIED

3.0 ADOPTION OF THE MINUTES

3.1 Regular Council Meeting – March 10th, 2025

105 2503 24 MOVED by Councillor Feist that the Regular Council Meeting minutes of March 10th, 2025 be approved as presented.
CARRIED

4.0 PUBLIC HEARING – None for this meeting

5.0 DELEGATION

5.1 Troy Grainger, Community Futures Executive Director

Troy Grainger, Executive Director of Community Futures shared the 2025 Shareholder Presentation with Council. This presentation included introducing Community Futures Lethbridge Region which is a federally supported program that helps support businesses who may struggle to get financial support from traditional lenders. Products offered by Community Futures Lethbridge Region include Business Improvement Loans. Based on the statistics provided 7% of the Business Improvement Loans that have been awarded were to businesses in Picture Butte. The second product presented was the Regional Relief and Recovery Fund. This was instituted to help businesses during COVID. Some of the key projects that Community Futures currently has is the Blackfoot Signage Project, which provides subsidized funding for the design and production of Blackfoot language signage. The Launch Point Pitch Competition, which is a project designed to help entrepreneurs get an opportunity to develop their projecting pitching skills. Lastly, the Kidz in the Biz Project which is a trade show event targeted for youth aged 9-16. Community Futures has a couple of upcoming projects which include the Southern Alberta Economic Summit, Intro to Ai for Businesses three-part courses, Fundraising for Startups and Exit Navigator. All of which can be advertised on the Town Facebook Page. Troy presented client feedback that emphasized the focus of Community Futures is on their clients and helping them to be successful. Council is welcome to direct business owners who have operational questions to Community Futures as they can assist with answering these inquiries.

6.0 REQUESTS FOR DECISION

6.1 Bylaw No. 958-25 Services Fees and Rates Bylaw

- 106 2503 24

MOVED by Councillor de Kok first reading of Bylaw No. 958-25 Services Fees and Rates Bylaw.

CARRIED
- 107 2503 24

MOVED by Deputy Mayor Papworth second reading of Bylaw No. 958-25 Services Fees and Rates Bylaw.

CARRIED
- 108 2503 24

MOVED by Councillor Feist permission to move to third reading of Bylaw No. 958-25 Services Fees and Rates Bylaw.

CARRIED UNANIMOUSLY
- 109 2503 24

MOVED by Councillor Neels third and final reading of Bylaw No. 958-25 Services Fees and Rates Bylaw.

CARRIED

7.0 MAYOR’S REPORT

7.1 Mayor’s Report

- March 17

Attended a Committee of the Whole meeting
- March 18

Attended the Regional Intergovernmental Workshop
- March 21

Attended a Jamboree Days Planning meeting

- 110 2503 24

MOVED by Mayor Moore that the Mayor’s Report be accepted as presented.

CARRIED

8.0 COUNCIL’S REPORT

8.1 Council’s Report

Councillor Neels advised Council of her recent activities:
March 17 Attended a Committee of the Whole meeting

Councillor Feist advised Council of her recent activities:
No meetings to report.

Councillor de Kok advised Council of his recent activities:
March 17 Attended a Committee of the Whole meeting
March 18 Attended the Regional Intergovernmental Workshop

Deputy Mayor Papworth advised Council of her recent activities:
March 12 Attended a Green Acres Foundation Executive Committee meeting
March 17 Attended a Committee of the Whole meeting
March 18 Attended the Regional Intergovernmental Workshop
March 19 Attended a Green Acres Foundation Executive Committee meeting

- 111 2503 24

MOVED by Deputy Mayor Papworth that the Council Reports be accepted as presented.

CARRIED
- 112 2503 24

MOVED by Councillor de Kok to register Yves Leclair and Bronwyn Kelly in the Economic Development Committee funded by the Economic Development Committee.

CARRIED

9.0 ADMINISTRATION’S REPORT

9.1 2024 Director of Emergency Services Monthly Report

113 2503 24 MOVED by Councillor de Kok to receive and file the Director of Emergency Services Monthly Report as presented.

CARRIED

10.0 CORRESPONDENCE

10.1 Alberta Municipal Affairs – Education Property Tax

114 2503 24 MOVED by Councillor de Kok to receive and file Alberta Municipal Affairs Education Property Tax.

CARRIED

10.2 Alberta Municipalities – Meet and Greet Invitation

115 2503 24 MOVED by Councillor de Kok to receive and file Alberta Municipalities Meet and Greet Invitation.

CARRIED

10.3 Southern Alberta Energy from Waste – Update

116 2503 24 MOVED by Councillor de Kok to receive and file Southern Alberta Energy from Waste Update.

CARRIED

10.4 Patrick Brown, Mayor of Brampton – Stand for Canada

117 2503 24 MOVED by Councillor de Kok to receive and file Patrick Brown, Mayor of Brampton Stand for Canada.

CARRIED

10.5 Family & Community Support Services – All Council Event Invitation

118 2503 24 MOVED by Councillor Feist to receive and file Family & Community Support Services All Council Event Invitation.

CARRIED

10.6 Natural Resources Conservation Board – Application LA25007 – Notice of Decision Vanden Dool Farm’s Ltd.

119 2503 24 MOVED by Deputy Mayor Papworth to receive and file Natural Resources Conservation Board – Application LA25007 – Notice of Decision Vanden Dool Farm’s Ltd.

CARRIED

11.0 INFORMATIONAL ITEMS

11.1 Alberta Government – Police Governance Consultation Results

11.2 Oldman River Regional Services Commission – Executive Committee Meeting Minutes

11.3 Oldman River Regional Services Commission – Board of Directors Meeting Minutes – December, 2024

120 2503 24 MOVED by Councillor Feist to receive and file all informational items.

CARRIED

12.0 CLOSED SESSION – None for this meeting.

13.0 ADJOURNMENT

The next Regular Council Meeting is scheduled for April 14th, 2025 beginning at 6:30 p.m.

121 2503 24

MOVED by Deputy Mayor Papworth that the Regular Council Meeting adjourn at 7:47 p.m.

CARRIED

Cathy Moore

Mayor

Keith Davis

Chief Administrative Officer

Memo

To: Keith Davis, CAO Town of Picture Butte
Town of Picture Butte Council

File: 5D-91

From: Kattie Schlamp, ORRSC Planner

Date: April 9, 2025

Re: Proposed Bylaw No. 955-25 Land Use Bylaw Amendment – Home Occupations within the Large Lot Residential – R3 Land Use District

Bylaw No. 955-25 proposes to amend Land Use Bylaw No. 841-15 for the purpose of allowing additional home occupation opportunities within the Large Lot Residential – R3 land use district.

Home Occupations are separated into two categories in Land Use Bylaw 841-24 and are defined as follows:

Home Occupation A - a home-based occupation that involves the establishment of a small-scale business incidental to the primary use of the residence and which does not involve:

- (a) Outdoor storage and/or display of goods;
- (b) Non-resident employees; and/or
- (c) Customer/client visits to the residence.

Home Occupation B – a home-based occupation involving the establishment of a small-scale business incidental to the primary use of the residence that does not meet the criteria for a Home Occupation A and which may involve:

- (a) The use of an accessory building;
- (b) Outdoor storage and/or display of goods within the residence or accessory building;
- (c) One non-resident employee; and/or
- (d) Customer visits.

Currently **Home Occupation A** is a discretionary use within the Large Lot Residential – R3 land use district and **Home Occupation B** is prohibited as it is not listed as either a permitted or discretionary use within the district. Council has indicated a desire to afford residents within the R3 land use district the same opportunities for home occupations as afforded in the Residential – R1 land use district which lists **Home Occupation A** as a permitted use and **Home Occupation B** as a discretionary use.

As such, Bylaw 955-25 proposes to list **Home Occupation A** as a permitted use, approvable by the Development Officer, and to list **Home Occupation B** a discretionary use, to be decided upon by the Municipal Planning Commission, within the R3 land use district. This will afford residents with additional business opportunities while ensuring there is a processes for adjacent landowners comments to be considered.

In accordance with Part 1, Sections 29 and 33 of Land Use Bylaw 841-15, the Development Officer shall notify the owners of land likely to be affected by the issuance of a development permit of all discretionary use applications by describing the nature and location of the development. This allows those who may be affected by the development an opportunity to review the application and make comments for consideration prior to a decision being rendered by the Municipal Planning Commission. As a discretionary use, the Municipal Planning Commission may approve a development permit with or without conditions, or a development permit may be refused if the proposed use is not suitable for the site proposed based upon valid planning reasons. Where adjacent landowners have concerns, the use of conditions may be considered to mitigate potential effects of planning matters.

It is understood that the R3 land use district was intentionally formed in its current state to achieve a certain level of development when the area was created in the 1990's. Since this time, properties have changed ownership, and some residents have expressed an interest in operating home occupations that would be classified as a **Home Occupation B**. Council should consider the comments of residents and adjacent landowners in determining the suitability of the proposed amendment to Land Use Bylaw 841-15. At the time of writing, no comments had been received regarding the proposed amendment.

Notice of proposed Bylaw 955-25 was placed in the newspaper for two consecutive weeks following first reading of the bylaw to notify the public of the Public Hearing for consideration of this bylaw.

Resident Comments

No comments from the public had been received at the time of writing this report.

RECOMMENDATION

That Council complete second and third reading to adopt Bylaw No. 955-25 as presented.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'K- Schlamp', with a stylized flourish at the end.

Kattie Schlamp
ORRSC Planner

**TOWN OF PICTURE BUTTE
IN THE PROVINCE OF ALBERTA
BYLAW NO. 955-25**

A BYLAW OF THE TOWN OF PICTURE BUTTE IN THE PROVINCE OF ALBERTA, TO AMEND BYLAW NO. 841-15, BEING THE MUNICIPAL LAND USE BYLAW.

WHEREAS the Council of the Town of Picture Butte desires to provide additional opportunities for Home Occupations in the Large Lot Residential – R3 district;

AND WHEREAS a Public Hearing, as required by Section 692 of the Municipal Government Act, will be held prior to second reading of this Bylaw;

NOW THEREFORE, under the authority and subject to the provisions of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, as amended, the Council of the Town of Picture Butte, in the Province of Alberta, duly assembled does hereby enact the following:

1. The Part 2 Land Use Districts, Large Lot Residential – R3, Section 1 is amended to move 'Home Occupations A' from Discretionary Uses Type A to Permitted Uses and to add 'Home Occupations B' to Discretionary Uses Type A.
2. Bylaw No. 841-15 being the Land Use Bylaw is hereby amended and consolidated.
3. This bylaw comes into effect upon third and final reading hereof.

READ a **first** time this 24th day of February 2025.

Mayor – Cathy Moore

Chief Administrative Officer – Keith Davis

READ a **second** time this ____ day of _____ 2025.

Mayor – Cathy Moore

Chief Administrative Officer – Keith Davis

READ a **third** time and finally passed this ____ day of _____ 2025.

Mayor – Cathy Moore

Chief Administrative Officer – Keith Davis

Memo

To: Keith Davis, CAO Town of Picture Butte
Town of Picture Butte Council

File: 5D-92

From: Kattie Schlamp, ORRSC Planner

Date: April 9, 2025

Re: Proposed Bylaw No. 956-25 Land Use Redesignation of a Portion of Lot 1, Block 26, Plan 2412188 and Area B, Plan 2412187 and Establishment of Direct Control District

Bylaw 956-25 proposes a land use redesignation on a parcel of Town owned land and to provide regulations and standards for development specific to two adjacent parcels legally described as a Portion of Lot 1, Block 26, Plan 2412188 and Area B, Plan 2412187, and civically described as 862 Crescent Ave. N.

In early 2024, a road closure took place to close a portion of Crescent Avenue N. that intersected with 9 Street N. and Highway Avenue N. and a new alignment of Crescent Avenue N. was established at the request of Alberta Transportation and Economic Corridors. As roads are not assigned a land use designation, the portions that had been closed currently have no zoning. Administration is recommending a redesignation from "No Zoning" to "Direct Control – DC" in order to align with the existing land use designation on the remaining area of the parcels.

Additionally, Schedule B to proposed Bylaw 956-25 establishes regulations and standards for development that are specific to Lot 1, Block 26, Plan 2412188 and Area B, Plan 2412187 that takes into consideration the constraints of the site and compatibility with adjacent land uses.

Notably, Section 9 requires that Area B, Plan 2412187 be consolidated with Lot 1, Block 26, Plan 2412188 prior to development on Area B due to the limiting size of the parcel. In addition to the parcel size, as this piece was formerly road, Town infrastructure runs through this parcel, requiring that development be limited to parking and landscaping. Section 11(5) requires access to the site be limited to one access point from Crescent Ave. N. to reduce conflicts with traffic turning onto 9 St. N. from Highway Ave. N. The setbacks have been established with consideration for traffic visibility and the overall feel of the streetscape.

Unlike other land use districts, the Direct Control land use district is decided upon by Council, unless authority has been specifically delegated to the Development Officer or Municipal Planning Commission. In this particular case, the Direct Control regulations in Schedule B define Council as the Development Authority for all discretionary uses and conditional uses which are proposed in a new building or addition to an existing building. Authority is delegated to the Development Officer to make decisions on all permitted uses which includes conditional uses within existing approved buildings, but does not include additions to existing buildings.

April 10, 2025

There is no appeal for decisions rendered by Council within Direct Control land use districts, however where Authority has been granted to the Development Officer, an appeal may be made where a decision may have been made that does not align with the bylaw.

Notice of proposed Bylaw 956-25 was placed in the newspaper for two consecutive weeks following first reading of the bylaw to notify the public of the Public Hearing for consideration of this bylaw.

Resident Comments

No comments from the public had been received at the time of writing this report.

RECOMMENDATION

That Council complete second and third reading to adopt Bylaw No. 955-25 as presented.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'K- Schlamp', with a large, stylized loop at the end.

Kattie Schlamp
ORRSC Planner

**TOWN OF PICTURE BUTTE
IN THE PROVINCE OF ALBERTA
BYLAW NO. 956-25**

A BYLAW OF THE TOWN OF PICTURE BUTTE IN THE PROVINCE OF ALBERTA, TO AMEND BYLAW NO. 841-15, BEING THE MUNICIPAL LAND USE BYLAW.

WHEREAS the Council of the Town of Picture Butte desires to redesignate land civically described as 862 Crescent Ave N. and legally described as:

A portion of Lot 1, Block 26, Plan 2412188 and Area B, Plan 2412187

from 'No Zoning' to 'Direct Control - DC', as shown on the map in Schedule 'A' attached hereto to assign land use designation to a former road;

AND WHEREAS the purpose of the proposed amendment is to establish the uses and regulations for a Direct Control District pertaining to the aforementioned land and are as described in Schedule 'B' attached hereto;

AND WHEREAS a Public Hearing, as required by Section 692 of the Municipal Government Act, will be held prior to second reading of this Bylaw;

NOW THEREFORE, under the authority and subject to the provisions of the Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, as amended, the Council of the Town of Picture Butte, in the Province of Alberta, duly assembled does hereby enact the following:

1. The land described as a portion of Lot 1, Block 26, Plan 2412188 and Area B, Plan 2412187 as shown on the attached Schedule 'A' be designated as Direct Control - DC.
2. That the Land Use Districts map of the Town of Picture Butte Land Use Bylaw No. 841-15 be amended to reflect this designation.
3. The specific land use district standards for the Direct Control district be added into Land Use Bylaw No. 841-15, as provided in Schedule 'B'.
4. That Part 2 Land Use Districts, Direct Control Districts and Adopting Bylaws, Subsection (2) be amended to reflect the adoption of this bylaw.
5. Bylaw No. 841-15 being the Land Use Bylaw is hereby amended and consolidated.
6. This bylaw comes into effect upon third and final reading hereof.

READ a **first** time this 24th day of February 2025.

Mayor – Cathy Moore

Chief Administrative Officer – Keith Davis

READ a **second** time this ____ day of _____ 2025.

Mayor – Cathy Moore

Chief Administrative Officer – Keith Davis

READ a **third** time and finally passed this ____ day of _____ 2025.

Mayor – Cathy Moore

Chief Administrative Officer – Keith Davis

MAP PREPARED BY:
OLDMAN RIVER REGIONAL SERVICES COMMISSION
205 16th AVENUE NORTH, LETHBRIDGE, ALBERTA T1H 5E8
TEL. 403-329-1344
"NOT RESPONSIBLE FOR ERRORS OR OMISSIONS"

SCHEDULE 'B'

DIRECT CONTROL – DC BYLAW NO. 956-25

INTENT: To provide a means whereby Council may regulate and control the use, development, or subdivision on a site specific basis to the following lands: Area B, Plan 2412187 & Lot 1, Block 26, Plan 2412188 as shown in Section 16. For the specific purposes of facilitating development on a parcel with irregular parcel dimensions.

The development allowed is based on the plans as approved by Council in consideration of the constraints of the site, compatibility with adjacent public, institutional and residential land uses, and on the basis the development does not unduly interfere with the amenities of the neighbourhood or materially interfere with or affect the use or enjoyment or value of neighbouring properties.

1. USES

PERMITTED USES

Signs Type 1
Solar collectors, individual (see [Part 4](#))
Temporary shipping container (see [Part 3](#) and [Part 4, Section 40](#))

DISCRETIONARY USES

Accessory buildings and structures
Accessory Uses
Signs Type 2 (in accordance with [Part 5](#))
Any use Council considers suitable.

CONDITIONAL USES

The following are considered:

- (a) permitted uses if they are located within an existing approved building; and
- (b) discretionary uses if they are located within proposed buildings or proposed additions to existing buildings.

Animal grooming facility
Business Support Services
Coffee shops, restaurants
Convenience stores
Liquor store
Public or private utilities
Restaurants
Retail stores
Tourist centres or facilities

PROHIBITED USES

- ♦ *Any use which is not listed as either a Permitted or Discretionary Use is a Prohibited Use, unless otherwise authorized by Council.*

2. DEFINITIONS

All words and terms have the same meaning as what is specified in the Town of Picture Butte Land Use Bylaw.

3. MINIMUM LOT SIZE

As Council determines necessary, having regard to [Part 2](#).

4. MINIMUM YARD SETBACK REQUIREMENTS

Front yard – 14.36 m (47.11 ft.) (Highway Avenue N.)

Secondary front yard – 3.0 m (10 ft.) (9 Street N.)

Side yard – 3.0 m (10 ft.) (easterly property line along Crescent Avenue N.)

Rear yard – 3.0 m (10 ft.) (northerly property line along Crescent Avenue N.)

To orient buildings towards Highway 25 and establish consistency with existing development, Highway Avenue North shall be considered the primary front and 9 Street N. shall be considered the secondary front.

The front yard setback shall be measured from the front property line of Area B, Plan 2412187, regardless of it being consolidated with Lot 1, Block 26, Plan 2412188.

Development is also subject to Street Corner Visibility requirements in Part 4, Section 4.

5. MAXIMUM DENSITY AND SITE COVERAGE

Principal building and accessory buildings combined – 50%.

6. ACCESSORY BUILDINGS AND STRUCTURES

- (1) Any accessory buildings or structures shall not be located within a required setback as identified in Section 4 or on an easement.
- (2) An accessory building or structure shall only be constructed after or in conjunction with an approved principal use or building on the parcel.

7. STANDARDS OF DEVELOPMENT

As Council, or the Development Officer acting as the Development Authority, considers necessary having regard to [Part 4](#).

8. SIGNS

Having regard to [Part 5](#), signs shall be a permitted or discretionary use as defined in [Section 1](#) of this district.

9. OTHER STANDARDS

- (1) Development on Area B, Plan 2412187, including development of parking, shall not be permitted until such a time, as the parcel is consolidated by plan with Lot 1, Block 26, Plan 2412188.
- (2) As Council requires.

10. APPROVAL PROCEDURE

- (1) Before Council, or the Development Officer acting as the Development Authority as assigned by Council, considers an application for a use in the Direct Control district, they shall:
 - (a) cause notice to be issued by the Development Officer in accordance with [Part 1, Section 33](#);
 - (b) hear any persons who claim to be affected by a decision on the application.
- (2) Council, or the Development Officer acting as the Development Authority, may then approve the application with or without conditions, or refuse the application.

11. OTHER REQUIREMENTS (AS MAY BE REQUIRED BY COUNCIL)

- (1) **Site, Layout, and Grading Plan** – that shows the property dimensions, building size and locations, parking areas, utility easements, elevations and servicing areas.
- (2) **Landscaping Plan** – that shows the front yard landscaping and fencing (height and type) on the property.
- (3) **Refuse or Garbage** – shall be located and kept in a municipally approved/supplied container as per the Town of Picture Butte utility policy, and set out by landowners for collection on pick-up day as schedule by the town.
- (4) **Servicing** – the developer shall be responsible for ensuring all required municipal servicing is provided for the development, including water, sewage and drainage.
 - (a) Shallow utilities (e.g. gas, electricity, fibre optics, phone) as required shall also be provided by the developer to the municipality's or utility agencies' standards.
 - (b) Any utility right-of-ways or access easements as required shall be provided by the developer to the satisfaction of the Town of Picture Butte.
- (5) **Roads/Access/Parking**
 - (a) Public road access/egress to the parcel will be limited to a single access point to Crescent Avenue.
 - (b) Parking must be delineated on site and meet the size standards of the Land Use Bylaw.
- (6) **Site Plan** – the development may only be approved in accordance with overall conformity to the associated site plan as approved by town Council.

12. SUBDIVISION

- (1) No further subdivision is contemplated.
- (2) The Municipal Planning Commission, acting in the capacity of the Subdivision Authority, shall make decisions on subdivision applications.

13. DELEGATION OF AUTHORITY

- (1) Council shall be the Development Authority to decide on development permit applications for all uses and application for waivers of development standards.

- (2) The Development Officer, in accordance with Part 1 Section 35 of the Land Use Bylaw and pursuant to section 641 (3) of the Municipal Government Act may, with the direction of Council, act as the Development Authority and receive and decide upon development permit applications for permitted uses provided they conform to the standards of the bylaw.

14. APPROVAL PROCEDURE

- (1) Where the Development Officer as the Development Authority has been delegated the authority to decide upon development permit applications for permitted uses, or a conditional uses within an existing building, and has done so, then immediately upon issuance of the development permit the Development Officer shall cause a notice to be published in a newspaper circulating in the area stating the location of the property for which the application has been made and the use approved.
- (2) Before consideration of a development permit application for a proposal requiring waivers, a discretionary use, or a conditional use proposing construction of, or an addition to, a building on the subject property, Council shall:
 - (a) cause a notice to be issued by the designated officer to any person likely to be affected;
 - (b) ensure that the notice contains the date and time that council will hear the application for discretionary uses, or conditional uses proposing construction of, or an addition to, a building, or application for waivers of development standards;
 - (c) hear any person that claims to be affected by the decision on the application;
 - (d) Council may then approve the development application with or without conditions or refuse the application with reasons.
- (3) Where Council has made a decision on a development permit application, the Development Officer acting on behalf of Council, shall cause a notice of the decision to be issued to the applicant and post a copy of the decision in the lobby of the town office.

15. APPEAL PROCEEDURE

- (1) Pursuant to section 685(4)(a) of the Municipal Government Act, if a decision with respect to a development permit application is made by Council, there is no appeal to the Subdivision and Development Appeal Board.
- (2) If the Development Officer has been delegated the authority to decide upon development permit application as the Development Authority, then pursuant to section 685(4)(b) of the Municipal Government Act, the appeal to the Subdivision and Development Appeal Board is limited to whether the Development Officer followed the direction of Council.

16. DEVELOPMENT AREA

The regulations and standards of this Direct Control Bylaw apply to Area B, Plan 2412187 & Lot 1, Block 26, Plan 2412188 as shown in the map below.



Development Area

AREA B, PLAN 2412187 & PORTION OF LOT 1, BLOCK 26, PLAN 2412188
 WITHIN SE 1/4 SEC 3, TWP 11, RGE 21, W 4 M
 MUNICIPALITY: TOWN OF PICTURE BUTTE
 DATE: FEBRUARY 12, 2025

TOWN OF PICTURE BUTTE
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

Drafts for discussion purposes only

TOWN OF PICTURE BUTTE
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

CONTENTS

Management's Responsibility For Financial Reporting	1
Independent Auditor's Report	2-3
Consolidated Statement of Financial Position	4
Consolidated Statement of Operations	5
Consolidated Statement of Remeasurement Gains and Losses	6
Consolidated Statement of Change in Net Financial Assets	7
Consolidated Statement of Cash Flows	8
Schedule 1 - Schedule of Changes in Accumulated Surplus	9
Schedule 2 - Schedule of Tangible Capital Assets	10
Schedule 3 - Schedule of Property and Other Taxes	11
Schedule 4 - Schedule of Government Transfers	12
Schedule 5 - Schedule of Consolidated Expenses by Object	13
Schedule 6 - Schedule of Segmented Disclosure	14
Consolidated Notes to Financial Statements	15 - 26

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The consolidated financial statements are the responsibility of the management of the Town of Picture Butte (The Town).

These consolidated financial statements have been prepared from information provided by management. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

The Town maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the Town's assets are properly accounted for and adequately safeguarded.

The elected Council of the Town is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements. The Council meets periodically with management and the external auditors to review significant accounting, reporting and internal control matters. Following its review of the consolidated financial statements, and discussions with the auditors, the Council approves the consolidated financial statements. The Council also considers the appointment of the external auditors. Council reviews the monthly financial reports.

The consolidated financial statements have been audited by Shawn Cook Professional Corporation, Chartered Professional Accountants, the external auditor, in accordance with Canadian generally accepted auditing standards on behalf of the Council, residents and ratepayers of the Town. Shawn Cook Professional Corporation has full and free access to the Council.

Keith Davis, CAO

Picture Butte, Alberta
April 14, 2025

INDEPENDENT AUDITOR'S REPORT

To the Members of Council of the Town of Picture Butte

Opinion

We have audited the consolidated financial statements of Town of Picture Butte (the "Town"), which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statements of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Town as at December 31, 2024, and the consolidated results of its operations and changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Town in accordance with ethical requirements that are relevant to our audit of the consolidated 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 Consolidated Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.

(continues)

Independent Auditor's Report to the Members of Council of the Town of Picture Butte (*continued*)

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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town'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 Town'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 consolidated 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 Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated 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.

Lethbridge, Alberta
April 14, 2025

Chartered Professional Accountants

TOWN OF PICTURE BUTTE

CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2024

	2024	2023
ASSETS		
FINANCIAL ASSETS		
Cash and temporary investments (Note 2)	\$ 5,465,409	\$ 4,428,633
Taxes and grants in lieu receivables (Note 3)	102,824	81,279
Trade and other receivables	482,006	490,390
Land held for resale	71,849	904,987
	6,122,088	5,905,289
LIABILITIES		
Accounts payable and accrued liabilities	315,924	400,391
Employee Benefit	95,668	80,127
Deferred revenue (Note 5)	279,970	306,063
Asset retirement obligation (Note 13)	1,498,950	1,455,291
Long-term debt (Note 7)	1,418,885	1,850,935
	3,609,397	4,092,807
NET FINANCIAL ASSETS	2,512,691	1,812,482
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	29,263,615	29,657,439
Land held for resale	533,676	
Inventory for consumption	40,816	16,930
Prepaid expenses and deposits	14,230	12,380
	29,852,337	29,686,749
ACCUMULATED SURPLUS (Schedule 1, Note 11)	\$ 32,365,028	\$ 31,499,231
Accumulated Surplus is comprised of:		
Accumulated operating surplus (Schedule 1, Note 11)	32,365,028	31,499,231
Accumulated remeasurement gains (losses)	0	0

Commitments and contingencies - See Notes 17 and 19

Approved on behalf of Council:

MAYOR

DEPUTY MAYOR

TOWN OF PICTURE BUTTE

CONSOLIDATED STATEMENT OF OPERATIONS FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget (Unaudited)	2024	2023
REVENUES			
Net municipal property taxes (Schedule 3)	\$ 1,765,490	\$ 1,752,323	\$ 1,689,552
User fees and sales of goods	2,303,425	3,097,174	2,779,095
Government transfers (Schedule 4)	583,800	589,724	555,554
Investment income	210,000	243,818	305,910
Penalties and costs on taxes	31,500	48,234	45,311
Franchise and concession contracts (Note 14)	255,000	265,062	257,037
Licenses, permits and fines	26,500	35,465	27,629
Other revenues	24,000	57,965	170,573
TOTAL REVENUES	5,199,715	6,089,765	5,830,661
EXPENSES (Schedule 5)			
Legislative	88,150	70,510	66,213
Administrative	493,495	708,173	746,045
Police, fire, ambulance and bylaw enforcement	1,225,590	1,376,751	1,275,102
Roads, streets, walks, lighting	674,555	898,116	832,480
Water, wastewater and waste management	996,305	1,283,291	1,434,829
Land use planning, zoning and development	212,860	419,175	208,752
Parks and recreation	873,165	1,071,868	981,691
Community services	148,365	214,362	192,110
TOTAL EXPENSES	4,712,485	6,042,246	5,737,222
EXCESS OF REVENUE OVER EXPENSES - BEFORE OTHER	487,230	47,519	93,439
OTHER			
Government transfers for capital (Schedule 4)	1,135,000	807,878	443,606
Net gain of Sale of tangible capital assets	0	10,400	0
	1,135,000	818,278	443,606
EXCESS OF REVENUE OVER EXPENSES	1,622,230	865,797	537,045
ACCUMULATED SURPLUS, BEGINNING OF YEAR	31,499,231	31,499,231	30,962,186
ACCUMULATED SURPLUS, END OF YEAR	\$ 33,121,461	\$ 32,365,028	\$ 31,499,231

TOWN OF PICTURE BUTTE

CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS AND LOSSES FOR THE YEAR ENDED DECEMBER 31, 2024

	2024	2023
Accumulated remeasurement gains (losses) at the beginning of the year	\$ -	\$ -
Unrealized gains (losses) attributed to Equity Investments	-	-
Amounts reclassified to statements of operations Equity investments realized gains	-	-
Net remeasurement gains (losses) for the year	-	-
Accumulated remeasurement gains (losses) at end of year	\$ 0	\$

TOWN OF PICTURE BUTTE

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT) FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget (Unaudited)	2024	2023
EXCESS OF REVENUES OVER EXPENSES	\$ 1,622,230	\$ 865,797	\$ 537,045
Acquisition of tangible capital assets	-	(995,766)	(2,751,368)
Disposal of tangible capital assets		12,600	
Asset Retirement Obligation		-	(1,412,904)
Amortization of tangible capital assets	-	1,376,990	1,258,119
	-	393,824	(2,906,153)
Use (acquisition) of land held for resale		(533,676)	0
Use (acquisition) of prepaid assets	-	(1,851)	9,309
Use (acquisition) of supplies inventory	-	(23,885)	5,023
	-	(559,412)	14,332
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	1,622,230	700,209	(2,354,776)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	1,812,482	1,812,482	4,167,258
NET FINANCIAL ASSETS, END OF YEAR	\$ 3,434,712	\$ 2,512,691	\$ 1,812,482

TOWN OF PICTURE BUTTE

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED DECEMBER 31, 2024

	2024	2023
NET INFLOW (OUTFLOW) OF CASH RELATED TO:		
OPERATING		
Excess of revenues over expenses	\$ 865,797	\$ 537,045
Non-cash items included in excess of revenues over expenses:		
Amortization of tangible capital assets	1,376,990	1,258,119
Disposal of tangible capital assets	12,600	0
Accretion ARO - Building	43,659	42,387
Non-cash charges to operations (net change):		
Decrease (increase) in taxes and grants in place of taxes	(21,544)	(13,075)
Decrease (increase) in trade and other receivables	8,383	(44,538)
Decrease (increase) in land held for resale	299,462	(302,970)
Decrease (increase) in inventory for consumption	(23,886)	5,024
Increase (decrease) in prepaid expenses and deposits	(1,850)	9,310
Increase (decrease) in accounts payable and accrued liabilities	(84,467)	(73,120)
Increase (decrease) Employee Benefit Obligation	15,541	(4,267)
Increase (decrease) in deferred revenue	(26,093)	(150,658)
Cash provided by operating transactions	<u>2,464,592</u>	<u>1,263,257</u>
CAPITAL		
Acquisition of tangible capital assets	<u>(995,766)</u>	<u>(2,751,368)</u>
Cash applied to capital transactions	<u>(995,766)</u>	<u>(2,751,368)</u>
FINANCING		
Long-term debt issued	-	-
Long-term debt repaid	<u>(432,050)</u>	<u>(237,409)</u>
Cash provided by (applied to) financing transactions	<u>(432,050)</u>	<u>(237,409)</u>
CHANGE IN CASH AND CASH EQUIVALENTS DURING YEAR	1,036,776	(1,725,520)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>4,428,633</u>	<u>6,154,153</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 5,465,409</u></u>	<u><u>\$ 4,428,633</u></u>

TOWN OF PICTURE BUTTE

CONSOLIDATED SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS FOR THE YEAR ENDED DECEMBER 31, 2024 SCHEDULE 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2024	2023
Balance, Beginning of Year	\$ 2,159,030	\$ 2,988,991	\$ 26,351,210	\$ 31,499,231	\$ 30,962,186
Excess of revenues over expenses	865,797	-	-	865,797	537,045
Funds designated for future use	(1,388,041)	1,388,041	-	-	-
Restricted funds - Used for Operations	88,554	(88,554)	-	-	-
Restricted funds - Used for TCA		(120,187)	120,187	-	-
Current year funds used for tangible capital assets	(875,579)		875,579	-	-
Disposal of tangible capital assets	12,600		(12,600)	-	-
Annual amortization expense	1,376,990	-	(1,376,990)	-	-
Long term debt repaid (capital)	(432,050)	-	432,050	-	-
Other Adjustments	43,658		(43,658)		
Change in accumulated surplus	(308,071)	1,179,300	(5,432)	865,797	537,045
Balance, End of Year	\$ 1,850,959	\$ 4,168,291	\$ 26,345,778	\$ 32,365,028	\$ 31,499,231

TOWN OF PICTURE BUTTE

CONSOLIDATED SCHEDULE OF TANGIBLE CAPITAL ASSETS FOR THE YEAR ENDED DECEMBER 31, 2024 SCHEDULE 2

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2024	2023
COST:								
BALANCE, BEGINNING OF YEAR	\$ 562,559	\$ 996,847	\$20,298,412	\$ 27,259,403	\$ 1,567,418	\$ 1,259,303	\$ 51,943,942	\$ 47,817,334
Acquisition of tangible capital assets	-	-	64,838	567,838	237,409	16,848	886,933	2,746,288
Asset Retirement Obligation			-				-	1,412,904
Disposal of tangible capital assets	-	-	-	(157,358)	(82,036)	-	(239,394)	(37,664)
Construction in progress	-	-	-	108,833	-	-	108,833	5,080
BALANCE, END OF YEAR	562,559	996,847	20,363,250	27,778,716	1,722,791	1,276,151	52,700,314	51,943,942
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	435,755	7,511,622	12,840,363	823,727	675,036	22,286,503	21,066,048
Annual amortization	-	41,149	633,298	498,653	148,189	55,701	1,376,990	1,258,119
Accumulated amortization on disposals	-	-	-	(157,358)	(69,436)	-	(226,794)	(37,664)
BALANCE, END OF YEAR	-	476,904	8,144,920	13,181,658	902,480	730,737	23,436,699	22,286,503
2024 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 562,559</u>	<u>\$ 519,943</u>	<u>\$12,218,330</u>	<u>\$ 14,597,058</u>	<u>\$ 820,311</u>	<u>\$ 545,414</u>	<u>\$ 29,263,615</u>	<u>\$ 29,657,439</u>
2023 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 562,559</u>	<u>\$ 561,092</u>	<u>\$12,786,790</u>	<u>\$ 14,419,040</u>	<u>\$ 743,691</u>	<u>\$ 584,267</u>	<u>\$ 29,657,439</u>	

TOWN OF PICTURE BUTTE

CONSOLIDATED SCHEDULE OF PROPERTY AND OTHER TAXES FOR THE YEAR ENDED DECEMBER 31, 2024 SCHEDULE 3

	Budget (Unaudited)	2024	2023
TAXATION			
Real property taxes	2,438,385	2,425,069	2,292,822
	2,438,385	2,425,069	2,292,822
REQUISITIONS			
Alberta School Foundation Fund	538,980	538,979	480,384
Separate school	84,415	84,411	76,659
Seniors foundation	34,000	33,916	30,787
Designated Industrial Property	0	0	0
FCSS	15,500	15,440	15,440
	672,895	672,746	603,270
NET MUNICIPAL TAXES	\$ 1,765,490	\$ 1,752,323	\$ 1,689,552

TOWN OF PICTURE BUTTE

CONSOLIDATED SCHEDULE OF GOVERNMENT TRANSFERS FOR THE YEAR ENDED DECEMBER 31, 2024 SCHEDULE 4

	Budget (Unaudited)	2024	2023
TRANSFERS FOR OPERATING:			
Provincial Government	\$ 159,550	\$ 191,119	\$ 161,043
Federal Government	-	2,100	-
Other Local Government	424,250	396,505	394,511
Total operating transfers	583,800	589,724	555,554
TRANSFERS FOR CAPITAL:			
Other Local Government	0	0	30,887
Federal Government	0	0	147,639
Provincial Government	1,135,000	807,878	265,080
Total capital transfers	1,135,000	807,878	443,606
TOTAL GOVERNMENT TRANSFERS	\$ 1,718,800	\$ 1,397,602	\$ 999,160

TOWN OF PICTURE BUTTE

CONSOLIDATED SCHEDULE OF EXPENSES BY OBJECT FOR THE YEAR ENDED DECEMBER 31, 2024 SCHEDULE 5

	Budget (Unaudited)	2024	2023
EXPENSES			
Salaries, wages and benefits	\$ 2,214,435	\$ 2,005,822	\$ 1,923,738
Contracted and general services	1,252,835	1,221,562	1,163,901
Materials, goods and utilities	1,084,145	1,246,008	1,192,836
Transfers to local boards and agencies	62,950	62,667	52,062
Bank charges and short term interest	5,500	3,811	3,508
Interest on long term debt	92,620	81,317	100,671
Amortization of tangible capital assets	-	1,376,990	1,258,119
Other		44,069	42,387
TOTAL EXPENSES	\$ 4,712,485	\$ 6,042,246	\$ 5,737,222

TOWN OF PICTURE BUTTE

CONSOLIDATED SCHEDULE OF SEGMENTED DISCLOSURE FOR THE YEAR ENDED DECEMBER 31, 2024 SCHEDULE 6

	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	Total
REVENUES							
Net Municipal Taxes	\$ 1,752,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,752,323
Government transfer	138,650	265,055	404,791	-	330,939	258,167	1,397,602
User fees and sales of goods	7,611	798,600	155	695,530	371,159	1,224,119	3,097,174
Investment income	243,818	-	-	-	-	-	243,818
Franchise fees	265,062	-	-	-	-	-	265,062
Other revenue	83,309	24,187	-	10,472	34,096	-	152,064
	2,490,773	1,087,842	404,946	706,002	736,194	1,482,286	6,908,043
EXPENSES							
Contracted and general services	94,299	230,560	122,065	31,648	246,592	496,398	1,221,562
Salaries, wages and benefits	350,298	673,619	286,788	36,295	415,150	243,672	2,005,822
Materials, goods and utilities	106,117	238,984	153,703	351,232	261,975	133,997	1,246,008
Transfers to local boards and agencies	15,440	-	-	-	47,227	-	62,667
Interest on long-term debt	-	69,625	-	-	3,625	8,067	81,317
Other expenses	4,221	-	-	-	43,659	-	47,880
	570,375	1,212,788	562,556	419,175	1,018,228	882,134	4,665,256
NET REVENUE BEFORE AMORTIZATION	1,920,398	(124,946)	(157,610)	286,827	(282,034)	600,152	2,242,787
Amortization expense	208,308	163,963	335,560	-	268,002	401,157	1,376,990
NET REVENUE	\$ 1,712,090	\$ 39,017	\$ 177,950	\$ 286,827	\$ (14,032)	\$ 1,001,309	\$ 865,797

TOWN OF PICTURE BUTTE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Town of Picture Butte 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 Canadian Chartered Professional Accountants. Significant aspects of the accounting policies adopted by the Town of Picture Butte are as follows:

a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenses, changes in fund balances and change in financial position of the reporting entity. The entity is comprised of the municipal operations as well as the organizations that are owned or controlled by the Town and are, therefore, accountable to Town Council for the administration of their financial affairs and resources.

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

The consolidated statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances have been eliminated.

b) Basis of Accounting

The consolidated 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 the 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 purpose of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

c) Use of Estimates

The preparation of consolidated financial statements, in conformity with Canadian generally accepted accounting principles, 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 consolidated financial statements, and the reported amounts of revenue and expenditure during the period. Significant items subject to such estimates are the collectability of accounts receivable, and the useful life of tangible capital assets. Where measurements uncertainty exists, the consolidated financial statements have been prepared within reasonable limits of materiality.

TOWN OF PICTURE BUTTE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

d) Investments

Investments are recorded at amortized costs. 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.

e) 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.

f) 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 as property tax revenue.

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

g) Prepaid Local Improvement Charges

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectible for property owners for work performed by the municipality.

Where a taxpayer has elected to prepay the outstanding local improvement charges, such amounts are recorded as deferred revenue. Deferred revenue is amortized to revenue on a straight line basis over the remaining term of the related borrowings.

In the event that the prepaid amounts are applied against the related borrowing, the deferred revenue is amortized to revenue by an amount equal to the debt repayment.

h) Cash and Cash Equivalents

The Town's policy is to disclose bank balances under cash, including investments with maturity dates less than three months.

TOWN OF PICTURE BUTTE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

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

j) Inventories for Resale

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes cost of the land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and levelling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under the respective function.

k) Asset Retirement

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the consolidated financial statement date when there is a legal obligation for the town to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, the town reviews the carrying amount of the liability. The town recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revision to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The town continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

TOWN OF PICTURE BUTTE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

l) Revenue Recognition

Revenues are accounted for in the period in which the transaction or events occurred that gave rise to the revenues and the amounts to be received can be reasonably estimated and collection is reasonably assured.

Revenue from transactions with performance obligations is recognized as the performance obligation 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.

User charges for which the related services have yet to be performed are recognized when related expenses are incurred, benefits are achieved, or tangible capital assets are acquired. Revenue on investments, fines, and penalties are recognized when earned.

m) 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 for the year.

n) Contaminated Sites Liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when the town is either directly responsible or accepts responsibility and is management's estimate of the cost of post-remediation including operation, maintenance, and monitoring.

o) 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
Land Improvements	7-25
Buildings	10-50
Engineered Structures	15-75
Machinery and Equipment	5-20
Vehicles	5-25

Amortization is charged based on the month that it is purchased in the year of acquisition. Assets under construction are not amortized until the asset is available for productive use. Amortization is stopped in the month that the asset is taken out of use.

1) Contribution 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.

TOWN OF PICTURE BUTTE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

2) 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 operating leases and the related lease payments are charged to expenses as incurred.

3) Inventories

Inventories held for consumption are recorded at the lower of cost or replacement cost.

4) Cultural and historical tangible capital assets

Work of art for display are not recorded as tangible capital assets but are disclosed.

2. CASH AND TEMPORARY INVESTMENTS

	2024	2023
Cash	\$ 2,042,945	\$ 781,843
Temporary Investments	3,422,464	3,646,790
	<u>\$ 5,465,409</u>	<u>\$ 4,428,633</u>

Temporary investments are just high-interest savings accounts and notices on demand accounts with interest ranging from 0.65% to 5.35% (2023 - 0.65% to 5.35%).

Included in cash and temporary investments is a restricted amount of \$101,846 (2023 - \$263,174) received from various grant program which are held exclusively for approved projects (Note 5).

3. TAXES AND GRANTS IN LIEU RECEIVABLES

	2024	2023
Current taxes and grants in lieu	\$ 67,552	\$ 56,725
Arrears taxes	35,272	24,554
	<u>\$ 102,824</u>	<u>\$ 81,279</u>

4. TEMPORARY BANK INDEBTEDNESS

This temporary loan has been authorized by ATB Financial to a maximum of \$400,000 which bears interest at prime plus 1.0% per annum. Security pledged consists of a general security agreement. The balance outstanding at December 31, 2024 was nil (2023 - nil)

TOWN OF PICTURE BUTTE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

5. DEFERRED REVENUE

	2024	2023
Prepayment of arena sponsorships & rentals	\$ 16,617	\$ 10,869
Prepaid Taxes	41,686	28,492
Arena Project	117,757	-
Dog Fountain	2,064	3,528
Emergency Mgmt Grant - ACP	101,846	133,851
Municipal Sustainability Initiative - Capital grant	-	129,323
	<u>\$ 279,970</u>	<u>\$ 306,063</u>

6. LOCAL GOVERNMENT FISCAL FRAMEWORK GRANT

Funding in the amount of \$544,269 was allocated in the current year from the Local Government Fiscal Framework. Of the \$544,269 allocated, \$407,719 is from the capital component of the program and is restricted to eligible capital projects, as approved under the funding agreement, which were scheduled for completion in 2024. The remaining \$136,550 is from the operating component of the program and is restricted to eligible operating projects, as approved under the funding agreement. Funds are not released unless projects submitted equals fund for the year.

7. LONG-TERM DEBT

	2024	2023
Tax supported debentures & loans	<u>\$ 1,418,885</u>	<u>\$ 1,850,935</u>

The current portion of long-term debt amounts to \$46,902 (2023 - \$221,308).

	Principal	Interest	Total
2025	\$ 46,902	\$ 72,943	\$ 119,845
2026	48,395	70,273	118,668
2027	49,658	67,540	117,198
2028	26,986	64,743	91,729
2029	28,382	63,346	91,728
Thereafter	<u>1,218,562</u>	<u>845,608</u>	<u>2,064,170</u>
	<u>\$ 1,418,885</u>	<u>\$ 1,184,453</u>	<u>\$ 2,603,338</u>

Debenture debt is repayable to Alberta Capital Finance Authority and bears interest at rates ranging from 3.973% to 6.125% per annum and matures in periods 2025 to 2052

Debenture debt is issued on the credit and security of the Town of Picture Butte at large.

Interest on long-term debt amounted to \$81,317 (2023 - \$100,671).

The Town's total cash payments for interest in 2024 were \$82,285 (2023 - \$101,630).

TOWN OF PICTURE BUTTE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

8. CONTAMINATED SITES LIABILITY

The town did not identify any financial liabilities in 2024 (2023 - nil) as a result of contaminated sites

9. EQUITY IN TANGIBLE CAPITAL ASSETS

	2024	2023
Tangible capital asset cost (Schedule 2)	\$ 52,700,314	\$ 51,943,942
Accumulated amortization (Schedule 2)	(23,436,699)	(22,286,503)
Asset Retirement Obligation (Note 13)	(1,498,950)	(1,455,291)
Long-term debt (Note 7)	(1,418,885)	(1,850,935)
	<u>\$ 26,345,780</u>	<u>\$ 26,351,213</u>

10. DEBT LIMITS

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

	2024	2023
Total debt limit	\$ 9,150,248	\$ 8,734,430
Total debt	<u>1,418,885</u>	<u>1,850,935</u>
Total Unused Debt Limit	<u>\$ 7,731,363</u>	<u>\$ 6,883,495</u>
Service on debt limit	\$ 1,525,041	\$ 1,455,738
Service on debt	<u>119,845</u>	<u>312,569</u>
Total Under Service on Debt Limit	<u>\$ 1,405,196</u>	<u>\$ 1,143,169</u>

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) 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.

TOWN OF PICTURE BUTTE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

11. ACCUMULATED SURPLUS

	2024	2023
Unrestricted surplus	\$ 1,850,959	\$ 2,159,030
Restricted surplus (Note 20)	4,168,291	2,988,991
Equity in tangible capital assets (Note 9)	26,345,778	26,351,210
	<u>\$ 32,365,028</u>	<u>\$ 31,499,231</u>

12. SEGMENTED INFORMATION

The Town of Picture Butte 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 consolidated financial statements as disclosed in

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

13. ASSET RETIREMENT OBLIGATION

Asbestos abatement

The town owns building which contain asbestos and, therefore, the town is legally required to perform abatement activities upon renovation or demolition of these buildings. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Undiscounted future cash flows expected are an abatement costs in year 2030 of \$1,777,674. The estimated total liability of \$1,455,291 (2024 - 1,498,950) is based on the sum of discounted future cash flows for abatement activities using a discount rate of 3% and assuming annual inflation of 2%. The town has not has not designated assets for settling the abatement activities.

	2024	2023
Balance, beginning of year	\$ 1,455,291	\$ -
Liabilities incurred	-	1,412,904
Liabilities settled		
Change in estimated cash flows		
Accretion Expenses	43,659	42,387
Estimated total Liability	<u>\$ 1,498,950</u>	<u>\$ 1,455,291</u>

TOWN OF PICTURE BUTTE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

14. FRANCHISE CONTRACTS

Disclosure of franchise fees under each utility franchise agreement entered into by the Town as required by Alberta Regulation 313/2000 is as follows:

	Budget (Unaudited)	2024	2023
ATCO natural gas	\$ 95,000	\$ 95,590	\$ 94,564
Fortis electricity	160,000	169,472	162,473
	<u>\$ 255,000</u>	<u>\$ 265,062</u>	<u>\$ 257,037</u>

15. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for elected Town officials, the Chief Administrative Officer and Designated Officers as required by Alberta Regulation 313/2000 is as follows:

	2024		2023	
	Salary (1)	Benefits & Allowances (2) & (3)	Total	Total
Mayor - C. Moore	\$ 16,850	\$ 794	\$ 17,644	\$ 16,585
Councillors:				
H. Dekok	11,800	494	12,294	9,963
T. Feist	8,750	456	9,206	8,956
C. Papworth	11,000	446	11,446	12,294
S. Thomson	0	0	0	7,225
C. Neels	10,900	440	11,340	1,608
CAO	126,052	27,859	153,911	137,196
Bylaw Officer, Assessor	82,774	11,087	93,861	93,116

(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 retirement pension, Canada Pension Plan (CPP), employment insurance (EI), health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short term disability plans, professional memberships, and tuition.

(3) Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, travel allowances, car allowances and club memberships.

TOWN OF PICTURE BUTTE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

16. LOCAL AUTHORITIES PENSION PLAN

Employees of the Town of Picture Butte participate in the Local Authorities Pension Plan (LAPP), which is covered by the Alberta Public Sector Pension Plans Act. The Plan serves about 304,451 people and 441 employers in 2023. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund.

Contribution for current service are recorded as expenses in the year in which they become due.

The Town is required to make current service contributions to the Plan of 8.45% of pensionable earnings up to the Canada Pension Plan year's maximum pensionable earnings and 11.65% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary up to the year's maximum pensionable salary and 10.65% on pensionable salary above this amount.

Total current service contributions by the Town to the LAPP in 2024 were \$92,566 (2023 - 93,301). Total current year service contributions by the employees of the Town to the LAPP were \$82,164 (2023 - \$82,751).

At December 31, 2023, the Plan disclosed an actuarial surplus of \$15.06 billion (2022 - surplus of \$12.7 billion).

17. CONTINGENCIES

The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Town of Picture Butte could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

18. FINANCIAL INSTRUMENTS

The Town's financial instruments consist of cash and temporary investments, accounts receivable, bank indebtedness, accounts payable, accrued liabilities and long-term debt. It is management's opinion that the Town is not exposed to significant interest, currency or credit risks arising from these financial instruments.

The Town 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 taxpayers and entities to which the Town provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

TOWN OF PICTURE BUTTE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

19. COMMITMENTS

The Town of Picture Butte has entered into operating leases for equipment and a photocopier. They also have contract commitments for technical support with several parties. The Town Picture Butte's obligations under these leases and contract are as follows:
contract are as follows:

	\$
2025	4,532
2026	4,532
	<u>9,064</u>

20. RESERVES

Council for the Town of Picture Butte has set up reserves for various purposes. These reserves are either required by legislation or set up at the discretion of Council to provide funding for future expenses.

	2024	2023
Operating Reserves:		
Senior's Transportation	\$ -	\$ 7,498
Admin Technology	74,895	58,660
Disaster Services	10,170	10,170
Ambulance Op Reserve	23,607	18,945
Common Services	88,667	88,667
Snow Removal/Storm	65,500	65,500
Water Meters	51,615	1,615
Economic Development Committee	46,232	46,232
General Operating Reserve	312,556	432,100
Policing Smoothing	9,984	42,392
Community/Senior Centre	9,952	9,952
Walk on the Wild Side Society	850	850
	<u>694,028</u>	<u>782,581</u>
Capital Reserves:		
General Capital Reserve	258,560	208,908
Administration - Building/Equipment	128,496	111,946
Emergency Services	925,888	750,285
Public Works	125,000	31,400
Streets/Sidewalk/Storm	201,339	186,595
Water	147,021	126,320
Sewer	546,780	342,202
Garbage - Equipment	34,521	25,321
Land Development	726,502	48,090
Swimming Pool	22,800	41,800
Parks - Equipment	200,078	187,378
Recreation complex	84,176	90,665
Community Centre/Library	73,100	55,500
	<u>3,474,261</u>	<u>2,206,410</u>
Total Reserves:	<u>4,168,289</u>	<u>2,988,991</u>

TOWN OF PICTURE BUTTE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED DECEMBER 31, 2024

21. BUDGET AMOUNTS

The 2024 budget for the Town of Picture Butte was approved by Council on March 11, 2024 and has been reported in the consolidated financial statements for information purposes only. These budget amounts have not been audited, reviewed or otherwise verified.

The approved budget contains reserve transfers, capital additions and principal payments on debt as expenses. Since these items are not included in the amounts reported in the consolidated financial statements, they have been excluded from budget amounts presented in these statements.

In addition, the approved budget did not contain an amount for all the amortization expenses. In order to enhance comparability, the actual amortization expenses have been included as a budget amount.

	<u>\$</u>
EXCESS OF REVENUE OVER EXPENSES	\$ 1,622,230
Less: Capital expenditures	(1,222,500)
Less: Long-term debt repayments	(220,010)
Transfer to reserves	(385,355)
Add: Amortization - not included in budget	-
Funds from unrestricted reserve	-
Transfer to operating	152,310
Borrowed funds	-
Transfer to capital	<u>53,325</u>
Equals: approved budget	\$ <u><u>-</u></u>

22. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation. The changes do not affect prior year earnings.

23. APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

Council and Management have approved these consolidated financial statements.

8OWN OF PICTURE BUTTE

BYLAW # 959-25

A BYLAW OF THE TOWN OF PICTURE BUTTE TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF PICTURE BUTTE, FOR THE 2025 TAXATION YEAR

WHEREAS, the Town of Picture Butte has prepared and adopted detailed estimates of the municipal revenues and expenditures required, at the Regular Council Meeting held on April 14, 2025; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Town of Picture Butte for 2025 total **\$6,590,925.00**; and

WHEREAS, the estimated municipal revenues and transfers from all other sources other than taxation is estimated at **\$4,668,125.00**, and the balance of **\$1,922,800.00** is to be raised by general municipal taxation; and

WHEREAS, the requisitions are:

Alberta School Foundation Fund (ASFF):		
Residential / Farmland	\$ 494,020.00	
Non-Residential	<u>\$ 142,510.00</u>	\$ 636,530.00
Opted Out School Boards:		
Residential / Farmland	\$ 63,850.00	
Non-Residential	<u>\$ 34,580.00</u>	<u>\$ 98,430.00</u>
Total School Requisitions		\$ 734,960.00
Green Acres Foundation (Seniors Requisition)		\$ 36,565.00
FCSS		\$ 15,750.00
Provincial Policing		\$ 146,400.00
Designated Industrial Property (DIP Requisition)		<u>\$ 200.00</u>
Total Requisitions for 2025		\$ 933,875.00

WHEREAS, the Council of the Town of Picture Butte is required each year to levy on the assessed value of all taxable property, tax rates sufficient to meet the estimated expenditures and the requisitions; and

WHEREAS, the Council of the Town of Picture Butte is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the Municipal Government Act, Chapter M-26, Revised Statutes of Alberta, 2000; and

WHEREAS, the assessed value of all property in the Town of Picture Butte as shown on the assessment roll is:

	Assessment
Residential / Farm Land – Public	\$ 188,209,090.00
Residential / Farm Land – Separate	\$ 24,323,880.00
Non-Residential / Linear – Public	\$ 34,279,850.00
Non-Residential / Linear – Separate	\$ 11,615,680.00
Machinery and Equipment – Public	\$ 2,095,640.00
Machinery and Equipment – Separate	<u>\$ 0.00</u>
Total Assessment for 2025	\$ 260,524,140.00

NOW THEREFORE under the authority of the Municipal Government Act, the Council of the Town of Picture Butte, in the Province of Alberta, enacts as follows:

1. That the Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Town of Picture Butte:

	TAX LEVY	ASSESSMENT	TAX RATE
General Municipal			
Residential / Farmland	\$ 1,496,255.00	\$212,532,970.00	7.04010
Non-Residential and M&E	\$ 426,545.00	\$ 47,991,170.00	8.88800
Alberta School Foundation Fund			
Residential / Farmland	\$ 494,020.00	\$188,209,090.00	2.62486
Non-Residential	\$ 142,510.00	\$ 36,934,330.00	3.85855
Opted Out School Boards			
Residential / Farmland	\$ 63,850.00	\$ 24,323,880.00	2.62486
Non-Residential	\$ 34,580.00	\$ 8,961,200.00	3.85855
Seniors Requisition			
Green Acres Foundation	\$ 36,565.00	\$260,524,140.00	0.14035
FCSS	\$ 15,750.00	\$260,524,140.00	0.060455
Provincial Policing			
Residential / Farmland	\$ 118,584.00	\$212,532,970.00	0.55796
Non-Residential	\$ 27,816.00	\$ 47,991,170.00	0.57961
Designated Industrial Property Requisition			
DIP Requisition	\$ 200.00	\$ 2,937,640.00	0.068082
GRAND TOTAL	\$ 2,856,675.00		

2. That this Bylaw shall take effect upon the date of the third and final reading.

Read a first time in Council assembled this 14th day of April, 2025

Read a second time in Council assembled this 14th day of April, 2025

Council unanimously resolved to proceed to third reading this 14th day of April, 2025

Read a third time in Council assembled this 14th day of April, 2025

Mayor Cathy Moore

CAO Keith Davis



Municipal Policy Manual

NAME: Recognition of Prior Service

SECTION: 100 No: 133

COUNCIL MOTION NUMBER:

UPDATED:

1. PURPOSE

- 1.1. To attract experienced employees to come and work for the Town of Picture Butte.
- 1.2. To establish a policy that recognizes the previous experience of employees that are newly employed with the Town of Picture Butte.

2. POLICY DETAILS

- 2.1. When hiring an individual who has prior years of full time service working for a municipal government the Town will recognize those years of full time service, providing that:
 1. There is less than a year between the individuals termination date with the other municipal government and the date of hire with the Town.
- 2.2. When hiring an individual to work in Emergency Medical Services the Town will recognize an individual's prior years of full time service working in Emergency Medical Services in any other organisation, providing that:
 1. There is less than a year between the individuals termination date with the other municipal government and the date of hire with the Town.
 2. The individual's main responsibility was to work on an ambulance that provided response and transport.
- 2.3. Recognised service will only be used to calculate entitlements for vacation.
- 2.4. It will be the responsibility of the employee to verify prior years of full time service.



Request for Decision

Our Vision: *Picture Butte is the Community of Choice to work, live and play in Lethbridge County*

Our Mission: *Picture Butte is a thriving community dedicated to serving our people through fiscal responsibility and transparency.*

Date: April 10th, 2025

To: Mayor, Council

From: Director of Parks and Recreation

Re: Theme For Jamboree Days 2025

Background:

Every year the Picture Butte Jamboree days has a set theme. There was discussion about the possibility of the theme for 2025 being a tribute to Doctors/Health professionals. As per the Chambers request the Town assumed the Chambers role in the planning of Jamboree days. We were under the impression the Chamber chose the annual theme, but I discovered it is in fact the Ag Society who chooses the theme for Jamboree days.

Recommendation:

1. My Recommendation is for council to write a letter to the Ag Society requesting them to consider the 2025 Jamboree Days theme to be one that recognizes Doctors/Health professionals.

Submitted by: Curtis Van Dorp, Director of Parks and Recreation



Request for Decision

Our Vision: *Picture Butte is the Community of Choice to work, live and play in Lethbridge County*

Our Mission: *Picture Butte is a thriving community dedicated to serving our people through fiscal responsibility and transparency.*

Date: April 10th, 2025

To: Mayor, Council

From: Director of Parks and Recreation

Re: Millenium Capsule Opening

Background:

-August 16th, 2025 the Millennium Capsule will be opened.

Option 1: Saturday August 16th the Town will open the time capsule and present the items in the capsule at 4:30 p.m. We can set up chairs and tables outside the arena for this presentation. Following any formalities with the capsule opening we can have the BBQ around 5:30 p.m.

Option 2: Open Time capsule at 5:30pm no BBQ.

The Town has budgeted \$2000 for this event.

Recommendation:

1. My Recommendation is to do Option One on Saturday August 16th, 2025.

Submitted by: Curtis Van Dorp, Director of Parks and Recreation



CAO Report

Our Vision: *Picture Butte is the Community of Choice to work, live and play in Lethbridge County*

Our Mission: *Picture Butte is a thriving community dedicated to serving our people through fiscal responsibility and transparency*

Date: 11 April, 2025
To: Mayor, Council
From: CAO

Traffic Bylaw Implementation

Administration is planning on implementing these changes by the 1st of June. We will be discussing this in detail at the next Committee of the Whole meeting.

Wastewater Project

We are waiting on one land owner to give approval for a right of way through their property. We are working with this individual's concerns. A receiving water analysis has been completed and an environmental impact assessment is nearly finalised. We have heard from Alberta Environment that we need to address the resident's concerns before they will consider and approve the application.

Fire Services Agreement

This is still in negotiations. I can update Council in Closed session regarding this.

Miscellaneous Items since last Council meeting

- The family of the tax arrears property that we acquired will be removing desired items from the house on the 25th of April. This will be the second round of things. Following this date we will get the required approvals to remove all of the other items so it can be prepared to sell.
- I met with Chris Gallagher from the LNID about Walk on the Wildside and local resident's requests. A letter has been sent to them which the board will be considering on the 15th of April.
- I attended a Health Professionals Attraction and Retention committee meeting on the 7th of April and assisted in organising and attended the recognition event held on the 29th of March.
- We have presented a letter of employment, which has been signed, to a Water and Wastewater Operator. He is scheduled to begin work in May.
- I have been responding to development inquiries, issuing compliance letters and development permits.
- We are finalising costs for the water meter installation to know how many meters we can replace within our budget.

HOLIDAY STATUS

Days in lieu used 30 hrs out of 70 hrs

Accrued Holidays 38 days

Submitted by: Keith Davis, CAO



Town of Picture Butte

Our Vision: Providing sustainable growth that results in a safe, vibrant and inclusive community while embracing our heritage.

Our Mission: By serving Picture Butte, Town Council will continually strive to ensure a thriving and vibrant community that improves the lives of Town Residents

Director of Recreation Monthly Report

April 14th, 2025

Current Parks & Recreation Activity

- **Parks Maintenance-** Top soil has arrived for lot adjacent to the water plant, seeding will be done after top soil has been spread. Summer seasonal positions have been filled both starting May 5th. New Shale has been spread at the ball diamonds. Trees at the Pyami bowl and 3rd street pump house have been cut down and hauled away, stump grinding to be scheduled. New Kubota tractor with mower has arrived. Parks crew have begun spring grass maintenance. Trail extension tender will be going live April 15th and will close May 6th. Campground is opening May 5th.
- **North County Recreation Complex** – Ice at arena has been removed, full time staff have returned to summer hours in the Parks department. The annual dog show put on by Lethbridge Kennel club has been booked for April 25th to 27th. Concession contract with Bridget Rediker was extended until 2027.
- **Cor Van Raay Aquatic Centre-** Donor sign and Bronze plaque have been ordered and will be installed before opening, Pool is scheduled to open June 1st, 2025. Pool Staff hiring is almost complete a couple more interviews have been scheduled for the upcoming week.

RECOMMENDATION:

That Council receives, for information, the Director of Recreation report for April 14th, 2025

Prepared by: Curtis Van Dorp
Respectfully presented to Council

Date: April 9th, 2025
Date: April 14th, 2025



April 8, 2025

I am pleased to share that today, our government tabled Bill 50, the *Municipal Affairs Statutes Amendment Act, 2025*. Bill 50 makes amendments to the *Municipal Government Act (MGA)*, *Local Authorities Election Act (LAEA)*, *New Home Buyer Protection Act (NHBPA)*, and the *Safety Codes Act (SCA)* to modernize municipal processes.

The proposed amendments will strengthen local governance and reduce conflict by repealing code of conduct provisions and granting Ministerial authority to establish procedures of council. The amendments also clarify the accountability of chief administrative officers and strengthen oversight authorities of appointed Official Administrators.

Also included are amendments regarding Intermunicipal Collaboration Frameworks (ICFs) which would clarify the required content of ICFs and strengthen the dispute resolution process to ensure ICFs are adopted and implemented effectively.

Changes are also proposed to the *LAEA* to clarify administrative requirements in advance of the October 2025 municipal and school board elections. In addition, we are allowing for the use of elector assistance terminals which enable voters who live with visual or physical impairments to vote independently and privately. We are also proposing amendments to residency requirements so that residents displaced by last year's wildfire in Jasper can vote and run for office, provided they intend to return to the community.

Finally, proposed changes to the *NHBPA* and the *SCA* address stakeholder concerns with the current new home buyer protection program, the quality of new homes, affordability, and red tape.

I invite you to read Bill 50. A copy of the Bill can be found here: <https://www.assembly.ab.ca/assembly-business/bills/bills-by-legislature>. Additional information about the proposed amendments is also available here: www.alberta.ca/modernizing-municipal-processes.

.../2



I will be hosting a town hall for stakeholders to share additional information and answer questions about the proposed amendments. The town hall will take place virtually on April 16, 2025, at 6:00 PM. Please send the names and email addresses of your representative(s) who will attend to ma.engagement@gov.ab.ca. Individuals identified by your organization will receive a link ahead of the town hall.

Sincerely,

A handwritten signature in dark ink, reading 'Ric McIver'. The signature is written in a cursive, flowing style.

Ric McIver
Minister



ALBERTA

Tourism and Sport

*Office of the Minister
MLA, Cardston - Siksika*

Her Worship Catherine Moore
Mayor
Town of Picture Butte
PO Box 670
Picture Butte, AB T0K 1V0

Dear Mayor Moore:

As Minister of Tourism and Sport, I am pleased to invite your municipality or band council to submit a bid to host either the 2028 Alberta Winter Games or 2028 Alberta Summer Games.

I encourage your municipality or band council to consider this invitation and the many benefits of hosting one of these events. The 2024 Alberta Games provided an economic impact of approximately \$1.4 million to the host community. A successful host municipality or band council is offered the opportunity to showcase its community and talents to approximately 3,000 participants from all regions of the province, along with many spectators and guests.

Municipalities and band councils with populations less than 10,000 are encouraged to collaborate with neighbouring communities to submit a joint bid or consider the smaller modified games format. The municipalities or band council awarded a 2028 Alberta Games will receive a \$525,000 operating grant.

Tourism and Sport must receive a letter of intent to host either the 2028 Alberta Winter or Summer Games, together with a letter of support from your municipality or band council, by June 30, 2025. Completed bids must be received by August 29, 2025.

If you have questions about the bid guidelines or need assistance with the bid, please contact Suzanne Becker at 403-297-2709 (for a toll-free connection, first dial 310-0000) or at suzanne.becker@gov.ab.ca.

Sincerely,

A handwritten signature in blue ink, appearing to read 'JRSchow'.

Hon. Joseph Schow
Minister

March 27, 2025

Her Worship Cathy Moore
Mayor
Town of Picture Butte
120 – 4th Street North – P.O Box 670
Picture Butte, AB T0K 1V0

Dear Mayor Moore:

**Subject: RE: SPEED AMENDMENT REQUEST FOR HIGHWAY 25
AND HIGHWAY 519 IN THE TOWN OF PICTURE BUTTE**

Thank you for your February 26, 2025, letter regarding speed reductions on Highway 25 and Highway 519 in the Town of Picture Butte. I understand the continued interest in reducing the posted speed limits on these provincial highways and appreciate the time you took to write to seek further clarification.

I can understand why the existing on-street angle parking is perceived to positively contribute to traffic calming, due to the physical reduction in paved surface available to through vehicles. While it is true that the paved surface available is physically reduced, we would discourage interpreting this factor as positively contributing to traffic calming. The current on-street angle parking negatively impacts sight lines for traffic approaching intersections, including where curb extensions of pedestrian sidewalk has occurred (e.g. intersection of Highway 25 and 4th Street N). Previously when the department recommended curb extensions as a traffic calming measure, we were careful to recommend this improvement occur in combination with a move to parallel on-street parking. Current on-street angle parking creates the potential for a pedestrian waiting to enter a marked crosswalk to not be seen, as sightlines may be negatively impacted by these angle parked vehicles. This risk exists even though select curb extensions were installed, due to how angle vehicles protrude into the paved surface impeding sightlines. The degradation of sightlines is exacerbated further where curb extensions do not exist, as pedestrians are further back from the travel lanes.

The Region recognizes that the Town has competing commitments, balancing traffic safety and local commerce interests. Strictly from a roadway engineering perspective, on-street angle parking is widely discouraged by the available technical literature, particularly where parallel parking is a viable alternative. Parallel parking improves sightlines for motorists and pedestrians alike. Combining it with physical traffic calming like the select curb extensions currently installed, further improves available sightlines. Pedestrians can make better decisions regarding when to legally enter a crosswalk, as they can better see oncoming traffic. In a review of the available collision history for Highway 25, the data mostly involved on-street angle parking incidents, with vehicles reversing from parking bays and being rear-ended. To

improve safety further, the department would encourage the Town reconsider prohibiting on-street angle parking, and making additional curb extensions available at crosswalks, subject to funding availability. This combined approach would narrow pedestrian crossing distances, improve available sightlines, and facilitate improved road user decision making.

The Region is aware of discussions in other municipalities about lowering speed limits on local roads. However, provincial highways operate under different conditions and require policies tailored to their specific traffic needs. While we understand the interest in aligning approaches, local road policies do not directly translate to highway speed management. Traffic research shows that when speed limits are set lower than what most drivers consider to be reasonable for the road characteristics, noncompliance tends to be high. In addition to the above suggested improvements, the Town may wish to further expand its use of speed feedback signage on both highway corridors to facilitate greater driver awareness regarding operating speeds.

Thank you for taking the time to share your feedback regarding posted highway speed limits.

Sincerely,

Kenneth Mulhall, P.Eng.
Operations Manager, Transportation and Economic Corridors

Enclosure

cc: Darren Davidson, Regional Director, Transportation and Economic Corridors



ALBERTA

MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Calgary-Hays*

AR118376

March 12, 2025

Dear Chief Elected Officials:

As you are aware, changes to the *Local Authorities Election Act (LAEA)* in *Bill 20, the Municipal Affairs Statutes Amendments Act, 2024*, came into force on October 31, 2024. One of these changes prohibits the use of tabulators, voting machines, vote recorders, and automated voting systems in local elections.

This change inadvertently created a lack of clarity regarding whether Elector Assistance Terminals (EATs) would be permitted in upcoming local elections. As you may know, an EAT is an assistive voting machine that enables electors with visual or physical disabilities to vote independently and privately. EATs are not connected to the Internet or another network and create a paper ballot that records the vote cast by the elector. EATs were offered in some local jurisdictions in the 2021 general elections and to electors in the 2023 provincial general election.

Our government is planning to bring forward *LAEA* amendments in spring 2025 to clarify that local authorities may, by bylaw, offer EATs to electors. In order to offer EATs in the 2025 general local elections, a local authority will be required to pass a bylaw by June 30, 2025.

If you have any questions regarding this upcoming change, please reach out to Municipal Affairs staff by telephone at 780-427-2225 (toll-free in Alberta by first dialing 310-0000) or via email at ma.advisory@gov.ab.ca.

Sincerely,

A handwritten signature in black ink that reads "Ric McIver".

Ric McIver
Minister



ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Calgary-Hays*

AR117451

March 24, 2025

Mayor Catherine Moore
Town of Picture Butte
PO Box 670
Picture Butte T0K 1V0

Dear Mayor Moore:

Thank you for submitting your municipality's grant application under the 2025 Fire Services Training Program. I am pleased to inform you that Town of Picture Butte has been approved for a grant of \$19,925.00 to carry out training as outlined in the forthcoming conditional grant agreement.

Through the Fire Services Training Program (FSTP), the Government of Alberta provides \$500,000 amongst eligible fire departments to offset the cost of training their members. However, in response to feedback gathered during the 2024 Fire Services Review, the Government of Alberta has increased the FSTP funding to \$1,000,000 for the 2024/25 fiscal year.

The conditional grant agreement will be sent separately to your Chief Administrative Officer to obtain the appropriate signatures. Once the conditional grant agreement has been signed by Municipal Affairs, the grant funds will be distributed, and a final signed copy of the conditional grant agreement will be emailed to your municipality for your records.

Municipal Affairs will be working with the FSTP Working Group to review the grant evaluation criteria and approval process for potential enhancements in future years. If you have any questions regarding the grant process or the conditional grant agreement, please contact the Grants Coordinator at 1-866-421-6929, or firecomm@gov.ab.ca.

Thank you for your important work and dedication to the safety of individuals in your community.

Sincerely,

Ric McIver
Minister

cc: Honourable Joseph Schow, MLA Cardston-Siksika
Keith Davis, Chief Administrative Officer
Casey West, Deputy Fire Chief

MINUTES
OF THE
HEALTH PROFESSIONAL ATTRACTION & RETENTION
COMMITTEE MEETING
HELD AT
PICTURE BUTTE TOWN OFFICE
Monday March 3rd, 2025 AT 6:30 PM

PRESENT: Boyd Folden, Mayor Cathy Moore, Deputy Mayor Cynthia Papworth, Dave Feist, Teresa Feist, Susan O'Donnell, Curtis Watson, Mattie Watson, Gloria Elaschuk

ALSO PRESENT: Keith Davis, Town Administration

1.0 CALL TO ORDER

Boyd called the meeting to order at 6:30 p.m.

2.0 ADOPTION OF THE AGENDA

MOVED by Deputy Mayor Papworth to accept the agenda as presented.

CARRIED

3.0 MEETING MINUTES

4.0 DISCUSION ITEMS

4.1 Retention and Attraction Activities

Hello and Goodbye Event

The committee discussed the details on what needed to be done to for the Health Professionals recognition event scheduled for the 29th of March, between 1:00 – 3:00 p.m. The following action items were decided upon:

Slideshows

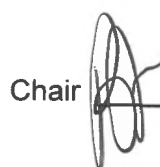
- The event will have a slideshow going through the day of the various doctors photos. These will have to be combined into one slide show on the day.
 - Deputy Mayor Papworth will ask Dr. Mohamed's family to put together a slideshow.
 - Keith will ask Dr. Leishman's family and Dr. Edegbe's family to put together a slide show.
 - Dr. Bowden's family is putting together a slide show.
 - Dr. Lowry has submitted a slideshow.
 - Teresa will ask the nurse practitioners to put together a slide show.
 - Boyd will ask Phil to put together a slideshow if he attends.

Thank you posters

- Mattie will put together posters of the outgoing doctors where people can leave a message for the doctors. These will be displayed on easel stands.
 - These will be printed where possible.

Budget

- The committee planned the event with a budget of \$3,200 with the following breakdown:
 - \$300 for cake and donuts. The bakery will be donating \$500 out of the total cost of \$800 for the cake and donuts.
 - \$300 for decorations
 - \$2,600 for gift baskets and gift cards which will be divided as:
 - \$100 x 4 for the new practitioners
 - \$550 x 4 for the retiring doctors
- Prairie Hill donated the juice for the event.
- The Town will purchase coffee, utensils, napkins, plates, cups, etc. for the event.
- If more donations come in we will adjust the amounts for the gift baskets and gift cards.



Gift Baskets and Gift Cards

- The new practitioners will each be given gift cards from local business to a value of \$100.
- The retiring doctors will each be given gift baskets to a value of \$550.
- Mattie, Gloria and Deputy Mayor Papworth will purchase the goods to be put into the gift baskets for the retiring doctors. They will also purchase the gift cards from local businesses for the new health practitioners.
- The committee will meet on the 25th of March at 6:30 p.m. in Council Chambers to put the gift baskets together.

Advertising

- Boyd to confirm with Phil if he is attending the evening.
- Once confirmed Mattie will finalise the poster and email to Keith who will print it.
- Keith to email the committee for volunteers to put the posters up by the end of the week (7th of March).
- Town to advertise the poster on their Facebook page and town signs.
- Boyd and Keith to follow up with the Sunnysouth to do a story on the event.
- Susan will see if she can get the event advertised in the Fridge News.

Miscellaneous

- Boyd will get colouring pages and possibly crayons for a children’s corner for the day.
- Boyd can supply helium if needed.
- We will set the room up with some tables and chairs.
- Teresa will invite the new practitioner to the event.

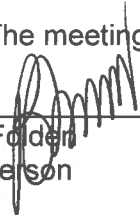
Things we didn’t work out.


- I believe we said in the past that the Mayor/Town representative would be making an announcement and an official “give” of the gift baskets. We did not confirm this nor when it would occur.
- The Town has three easels (I think) we need more, at least two more easels.
- We didn’t assign who would be asking the new doctors to bring their business cards or any promotional information they may have.
- We didn’t work out a time of when we would arrive on the Saturday to set up.
- These things can be finalised on the 25th.
- Sponsor board.

5.0 NEXT MEETING DATE & ADJOURNMENT

The next committee meeting is scheduled for the 25th of March, 2025 beginning at 6:30 p.m. in Council Chambers.

The meeting was adjourned at 7:45 p.m.


Boyd Forder
Chairperson


Keith Davis
Secretary

Engagement from landowners, developers, industry and municipalities will strengthen the operations of the Land and Property Rights Tribunal (LPRT)

Key messages:

- Alberta's government remains focused on ensuring our province is the best place to live, work and raise a family.
- Land ownership and property rights are a key pillar of a free and prosperous society.
- The *Land and Property Rights Tribunal* holds an important role in ensuring Albertans' property rights are protected by ensuring a fair and impartial appeal process for property assessments, surface rights, compensation, land use planning and other matters that impact land ownership and the municipalities where they live.
- To further strengthen Albertans' rights to appeal decisions made regarding their land and property, we have hired an external consultant to review the *Land and Property Rights Tribunal* business processes to ensure they are effective and responsive to the needs of Albertans.
- The consultant will gather feedback through focus groups, interviews and written submissions. Albertans and interested parties are invited to provide their feedback through a public online survey until March 30, 2025.

Background:

- The consultant is engaging with municipalities, developers, industry groups, assessors, landowners and other interested parties.
- The consultant will evaluate the LPRTs:
 - Performance;
 - Effectiveness in meeting its mandate, goals and outcomes;
 - Accessibility of services; and
 - Timeliness of carrying out its responsibilities

In December 2024, Alberta's government announced the creation of an Interdiction Patrol Team (IPT) under the Alberta Sheriffs to increase security along the Alberta-Montana border. Hiring for the team continues and the number of members deployed at the border is increasing as the IPT's operations scale up.

Key Messages:

- Alberta's government remains focused on ensuring our province is the best place to live, work and raise a family and that includes ensuring the security of our southern border.
- Our government will not stand for illegal activities that threaten the well-being of Albertans or Alberta's economy.
- We are moving forward with a full suite of border security measures, including uniformed and armed officers, trained K-9 teams, drones, a 2 km buffer zone, and the support of highway maintenance teams to stop the illegal movement of drugs, people and firearms in both directions.

- This comprehensive strategy will improve situational awareness, prevent unauthorized entry and exit, and ultimately protect Alberta communities by reducing the flow of illicit goods and activities.
- Budget 2025 will fund three new vehicle inspection stations as another layer of border security so sheriffs will have dedicated facilities to check commercial vehicles.
- Additionally, we are training highway maintenance workers to identify and report any suspicious activity they see during highway maintenance operations.
- We have also issued an order in council that designates a two-kilometre-deep critical border zone as essential infrastructure under the Critical Infrastructure Defence Act in order to further protect our border.
- A strong, secure border will keep Alberta families and communities safe, and we are committed to that work.

Key Facts:

- The Interdiction Patrol Team became operational on Jan. 20.
- As of March 5, 20 members of the Alberta Sheriffs have been assigned to the IPT to patrol between entry points along Alberta's side of the border.
 - These sheriffs are divided into two teams of seven members each, deployed from Medicine Hat, Lethbridge and Burmis.
 - The remaining six sheriffs work in teams of two, staggering shifts to increase coverage at vehicle inspection stations.
- Fourteen additional sheriffs will be deployed throughout March 2025, once more IPT positions have been filled. By mid-April, more than 30 sheriffs are expected to have been assigned to the IPT to patrol entry points along Alberta's side of the border.
 - The remainder of the IPT positions are expected to be filled in the first quarter of 2025-26, subject to final budget approvals and program space acquired.
- Many of these sheriffs are also trained to conduct commercial vehicle inspections allowing us to increase inspections at vehicle inspection stations as well as on area highways.
- To further enhance border protection and enforcement, in January 2025, Alberta's government amended the Critical Infrastructure Defence Regulation to add a two-kilometre-deep border zone north of the Alberta-United States border to the definition of essential infrastructure under the *Critical Infrastructure Defence Act*.

Alberta's government is implementing a proportionate, measured response to U.S. tariffs and taking decisive action on internal trade with free trade and mobility agreements.

U.S. Tariffs

Key Messages:

- The tariffs imposed by U.S. President Donald Trump are an unjustifiable economic attack on Canadians and Albertans.
 - The tariffs represent a clear breach of the trade agreement signed by this same U.S. President during his first term.

- This is not the way it should be between two of the world's strongest trading allies and partners.
- Now is the time for us to unite as a province and a country.
- Our government will always put the best interests of Alberta and Albertans first.
 - We must do everything we can to tear down provincial trade barriers and fast-track the construction of resource projects including pipelines, LNG facilities and critical minerals projects.
 - We must strengthen our trade ties throughout Europe, Asia and the Americas for all our energy, agricultural and manufactured products.

Alberta Response to U.S. Tariffs

Key Messages:

- Alberta's government is implementing non-tariff retaliatory measures in response to U.S. tariffs.
 - Alberta is altering its procurement practices to ensure Alberta's government purchase their goods and services from Alberta companies, Canadian companies or countries with which Canada has a free trade agreement that is being honoured.
 - This includes provincial agencies, school boards, Crown corporations and municipalities,
 - Alberta's government directed Alberta Gaming, Liquor and Cannabis to suspend the purchase of U.S. alcohol and video lottery terminals (VLTs) from American companies until further notice.
 - This will ensure Alberta and Canadian brands take priority in restaurants, bars and on retail shelves.
- In addition, our government will prioritize Alberta's and Canada's world-class products and businesses as we face this challenge together.
 - Alberta's government will continue to push other provinces to match our ambition in providing full labour mobility and eliminating restrictive provincial trade barriers through work like mutual recognition of regulations.
 - This will allow for goods, services, and labour from other provinces to flow into and out of Alberta without having to undergo additional regulatory assessments.
 - The government will help Alberta grocers and other retailers with labelling Canadian products in their stores and will launch a "Buy Alberta" marketing campaign to remind Albertans of their options for local food and the importance of supporting Alberta's agriculture producers and processors.
 - This will encourage the purchase of stock from vendors in Alberta, Canada and other countries with which Canada has a free trade agreement
 - Alberta's government will continue to focus on doubling oil production.
 - With U.S. tariffs in place on Canadian energy products, Alberta is looking elsewhere for additional pipeline infrastructure, including east and west, to get our products to new markets.

Key Facts:

- On March 4, U.S. President Trump implemented a 25 per cent tariff on all Canadian goods and a 10 per cent tariff on Canadian energy.
- The U.S. is Alberta's – and Canada's – largest trading partner.

- About 10 per cent of liquor products in stock in Alberta are imported from the United States.
 - U.S. products represent a small minority of the beer and refreshment beverage categories; however, a significant number of wines originate in the U.S.
 - In 2023-24, about \$292 million in U.S. liquor products were sold in Alberta.
- Alberta has been a longstanding supporter of reducing barriers to trade within Canada. In 2019, the province removed 21 of 27 exceptions, including all procurement exceptions, and narrowed the scope of two others. Since then, the province has only added 2 exceptions, which allow for the management the legalization of cannabis.
 - Removing party-specific exemptions has helped facilitate even greater access to the Alberta market for Canadian companies in the areas of government tenders, Crown land acquisition, liquor, energy and forest products, among others.

Budget 2025 strengthens stable and reliable funding for municipalities by covering tax exemptions for provincially owned property.

Key Messages:

- Alberta's population is growing rapidly, and there are more people relying on their municipality to deliver essential services such as roadwork, snow clearing, and transit than ever before.
- Being able to meet the needs of the province's rapidly growing population is a top priority for our government and this work begins with ensuring municipalities are well-positioned to support their residents.
- To strengthen municipalities' position in accommodating the needs of Alberta's rapidly growing population, Budget 2025 increases Grants in Place of Taxes (GIPOT) to more than \$55 million in 2025 and to over \$75 million in 2026.
- Grants in Place of Taxes are a discretionary grant paid to municipalities rather than taxes that would be applicable to provincial properties within their boundaries.
- This increase in Grants in Place of Taxes (GIPOT) will provide municipalities with a stable and reliable source of funding to help them deliver the essential services their residents depend on.

Background:

- As with all provinces in Canada, eligible properties belonging to provincial governments are exempt from municipal taxes.
- To account for this, municipalities in Alberta are paid a discretionary grant rather than taxes that would be applicable to provincial properties within their boundaries
- GIPOT is paid to 167 municipalities across the province in urban and rural areas for provincially-owned properties such as the Alberta Legislature building, remand centres, court houses and other provincial administration buildings.

Budget 2025 invests \$5 million to help strengthen food security across the province.

Key Messages:

- Alberta's government remains committed to supporting Albertans facing the challenge of higher grocery bills.
- Through Budget 2025, Alberta's government is investing \$5 million in food security funding to help ensure food banks and community organizations can continue to support Albertans in need.
 - Our government is proud to continue to work in partnership with Food Banks Alberta to ensure food banks have the capacity to put food on tables across the province and feed families and children in need.
- Efforts to reduce hunger need to evolve to not only feed those in need now, but also empower individuals and families to gain control over their long-term food security by teaching them how to shop for, prepare and enjoy cost-effective, healthy food.
- We appreciate the incredible work community organizations do to alleviate food insecurity, and we thank the thousands of Albertans who donate their time and resources to support food banks in their communities.

Key Facts:

- Since 2020, Alberta's government has invested more than \$31 million to support food security for Albertans in need.
 - 2020/21 - \$6 Million
 - 2022/23 - \$10 Million
 - 2023/24 - \$7.8 Million
 - 2024/25 - \$2.2 Million
 - 2025/26 - \$5 Million
- Budget 2025 allocates \$20 million for Alberta's school nutrition program, which provides approximately 58,000 students across the province with daily nutritious meals.
- Budget 2025 provides \$105 million in funding for the Family and Community Support Services (FCSS) program, which supports local preventative services and programming across the province that promote and enhance the well-being of our communities, in partnership with local municipalities and Metis Settlements.

Background:

- Food Banks Alberta has over 113-member food banks and plays a key role in helping to build capacity within Alberta's network of food banks.
 - The organization redistributes donated food to food banks throughout the province as needed, offers its members bulk purchase subsidies, and provides supports to rural food banks, including transportation subsidies.
- The Community Kitchen Program of Calgary provides food security programs that focus on practical skills, helping individuals and families eat healthier at a lower cost in the long-term by teaching them how to stretch their food budget further, lower their grocery bills, and prepare cost-effective, nutritious meals.

- Last year, Alberta's government invested in a partnership with Food Banks Alberta to strengthen its existing programs to ensure the province's network of food banks can respond to Albertans need. This:
 - ensured that food banks could provide culturally-appropriate food,
 - established a program to support food banks during emergency situations – including \$121,400 to Jasper Food Bank,
 - and assisted food banks with covering their core operating costs.
- In January 2025, the province provided more than \$121,000 in Food Security Grant funding to Food Banks Alberta to help support the Jasper Food Bank following the wildfire.
 - The grant was administered by the Family and Community Support Services Association of Alberta.

Budget 2025 will include a \$10-million, two-year capital program to accelerate the development of shelled and vacant space in existing health facilities across the province.

Key Messages:

- Being able to meet the needs of our rapidly growing population is a top priority for Alberta's government.
- Alberta's government is committed to enhancing health infrastructure to meet the evolving needs of Albertans, both now and in the future.
- Health facilities are often designed with shelled or vacant spaces, allowing flexibility for future development to meet evolving priority needs.
- Budget 2025 will invest \$10 million over the next two years to expedite development of unfinished and vacant space within existing health facilities across the province to better meet the growing and evolving health needs of Albertans.
- This funding, through the Develop Shelled and Vacant Space Capital Program, will identify and assess opportunities for redevelopment while completing full project scope and costing.
- Our government is committed to strategic capital planning that will reduce wait times, expand access to care, and improve health services for all Albertans.

Background:

- Developing shelled and vacant space is a faster, more cost-effective way to expand health care infrastructure and increase capacity compared to building new facilities.
- Many opportunities exist to develop shelled and vacant space within Alberta's health facilities, including the Peter Lougheed Centre and Tom Baker Centre in Calgary; the Mazankowski Heart Institute and Kaye Clinic in Edmonton; and Queen Elizabeth II Ambulatory Care Centre in Grande Prairie.
- As planning progresses, all viable opportunities will be identified and assessed

Budget 2025 will invest \$18.2 million into the Aquatic Invasive Species Program to expand the fight to keep invasive mussels out of Alberta.

Key Messages:

- Alberta's water bodies, ecosystems and infrastructure are vital to our province and we are committed to protecting jobs, local economies and recreational opportunities across the province by defending against invasive aquatic species.
- Alberta is currently free from zebra and quagga mussels, and we intend to keep it that way.
- Budget 2025 will invest over \$18 million to defend Alberta against dangerous aquatic invasive species.
 - Prevention is the best defense.
 - This new funding increases the number of inspection stations, triples the number of K-9 units, improves decontamination stations in Lethbridge and Calgary, and buys new cutting-edge equipment.
- Budget 2025 is meeting the challenge faced by Alberta with continued investments in education, health, and our environment, with lower taxes for families and a focus on the economy.

Key Facts:

- Budget 2025 will invest \$18.2 million to expand the Aquatic Invasive Species Program.
 - \$16.1 million in total operating funding over three years.
 - \$2.1 million in total capital funding over five years.
- Expanding the existing program will include:
 - Increasing inspection stations to 11
 - Expanding the K-9 inspection team from one dog and handler to three dogs and handlers
 - Increasing operational potential for the decontamination stations in Lethbridge and Calgary.
 - Piloting a decontamination dip tank project
 - Adding 14 mobile decontamination systems
- Once introduced to a waterbody, zebra and quagga mussels are extremely difficult to eradicate and can cause millions of dollars in damage to water-operated infrastructure and harm aquatic ecosystems.
- There were significant new detections of invasive mussels in Idaho and Manitoba in 2023.
 - These detections increase the risk for introduction to Alberta and are a reason for increasing program delivery.
 - Idaho is spending millions in invasive mussel eradication effort and Manitoba is struggling to keep growing locations contained.

Budget 2025 will fund nine school projects in seven towns and cities outside the Calgary and Edmonton metro regions.

KEY MESSAGES

- Last fall, Alberta’s government announced a program to accelerate school construction and build new classroom spaces.
- Budget 2025 will continue this commitment by announcing 41 school projects: 30 new schools, five replacement schools, three renovation projects, and three public charter school projects.
- Nine school projects have been approved for communities in rural Alberta, including large urban centres and smaller towns, outside of the Calgary and Edmonton metro regions.
 - New schools will be built for families in Lethbridge and Brooks, and Brooks Composite High School will be renovated.
 - An addition to the Grande Prairie Composite High School will make room for more students in the community, while families in Fairview and Muskiki Lake can look forward to new schools to replace existing, and aging ones.
 - In Fort McMurray, families can look forward to an addition to Holy Trinity Catholic High School and a modernization of École Dickinsfield School which will accommodate growing student populations.
 - In Cold Lake, a new school will replace the Art Smith Aviation Academy, North Star Elementary School and Cold Lake Junior High.

Key Facts:

Four new school projects (two new schools + two additions) were approved:

Community	School division	Project type/name
Design funding (2)		
Grande Prairie	Grande Prairie Public School Division	addition to Grande Prairie Composite High School
Fort McMurray	Fort McMurray Catholic Schools	addition to 7 to 12 Holy Trinity Catholic High School
Planning funding (2)		
Brooks	Christ the Redeemer Catholic Schools	new 9 to 12
Lethbridge	Lethbridge School Division	new K to 5

Three replacement school projects:

Community	School division	Project type/name
Planning funding (3)		

Cold Lake	Northern Lights Public Schools	Replacement of Art Smith Aviation Academy, North Star Elementary and Cold Lake Junior High solution
Fairview	Holy Family Catholic Regional Division	replacement of St. Thomas More School
Muskiki Lake	Edmonton Catholic Schools	replacement of Kisiko Awasis Kiskinhamawin

Two modernization school projects were approved:

Community	School division	Project type/name
Design funding (1)		
Brooks	Grasslands Public Schools	modernization of Brooks Composite High School
Planning funding (1)		
Fort McMurray	Fort McMurray Public School Division	modernization of École Dickinsfield School

- Budget 2025 includes \$225 million over three years to start the building and updating of 41 school projects, construct modular classrooms, and support public charter school and collegiate school expansion.
 - In addition, \$10 million is also available for the start-up of new charter school programs.
- The Capital Plan also includes \$389 million over three years for the Capital Maintenance and Renewal Program and \$311 million over three years for self-financed school investment.

School projects currently underway

- There are 132 school projects currently underway in various stages, including the 41 projects approved in Budget 2025, about one-third of those are in communities outside of the metro Edmonton and Calgary regions.
- 47 school projects are currently underway in communities outside of the Edmonton and Calgary metro areas:
 - 27 projects in construction
 - 6 projects in design
 - 14 projects in planning
 - 1 project in preplanning

Alberta's government is strengthening emergency health services within the refocused health care system to ensure Albertans receive the care they need.

Key Messages:

- Alberta's government is working to ensure emergency services are well supported within the new refocused health care system so that we can reduce emergency response times, increase EMS capacity and improve the overall health system.
- To support these efforts, we will transfer Emergency Health Services (EMS) from Alberta Health Services to Acute Care Alberta, invest further in EMS, and establish a shared services entity to support provincial health agencies and services providers.
- Under Acute Care Alberta, emergency health services will work to enhance emergency care and improve system efficiency, patient safety, and response times in all parts of the province.
- In addition to strengthening emergency health services within the refocused system, our government is also planning for the establishment of a shared services entity to provide support for Alberta's entire health care system, including provincial health agencies and service providers.
- To further support emergency health services, Budget 2025 invests an additional \$40 million towards a total of \$60 million over three years to maintain and replace EMS vehicles that have reached the end of their life cycles, ensuring Albertans receive quick and reliable transportation and life-saving care without delay.
- Throughout the refocusing work, Albertans are accessing health care as they always have, and we remain committed to ensuring there are no impacts to front-line health care workers and their continued dedication to delivering excellent health care to Albertans.

Key Facts:

- All vehicles approved as ambulances under an ambulance operator's license are required to have regular safety and mechanical inspections and are subject to a preventative maintenance schedule.
- As of February 2025, Alberta Health Services' EMS fleet includes 617 in-service ambulances and 45 support vehicles. Vehicles are replaced when they reach established life cycle targets. These include vehicle age (six years) and mileage (280,000 kilometres).

Financial Statutes Amendment Act, 2025

Key Messages:

General

- The *Financial Statutes Amendment Act, 2025* is an important legislative tool that allows us to implement key components of Alberta's budget.
- The amendments in Bill 39 support a number of key government priorities, from tax cuts to fiscal responsibility.
- We're also increasing our flexibility to use surplus cash to grow the Heritage Fund.

Amendments to the *Auditor General Act* (TBF)

- Amendments would allow us to dissolve the Auditor General's Provincial Audit Committee as part of our commitment to reduce red tape, save money and time, improve operations and efficiency, and deliver better results to Albertans.

Alberta Personal Income Tax Act (TBF)

- This new tax bracket will save individuals up to \$750 in 2025 and taxpayers earning less than \$60,000 will see their personal income taxes fall by 20 per cent.
- A new supplemental non-refundable tax credit would also be introduced for Albertans who have certain non-refundable tax credits that total to \$60,000 or more.

Alberta Fuel Tax Act (TBF)

- This change would increase the tax rate on locomotive fuel to 6.5 cents from 5.5 cents per litre.
- This change would bring Alberta's tax rate for this fuel more in line with the rates seen in other prairie provinces.

Child Youth and Family Enhancement Act (CFS)

- Alberta remains a leader in making adoption affordable through subsidies and tax breaks so that more children can find their forever homes.
- While the additional supplementary health benefit program was expected to roll out in January 2025, government must prioritize core programs to:
 - keep children safe;
 - support early intervention for children, youth and families; and
 - assist Albertans who experience family violence and sexual violence.
- We've increased the provincial adoption expenses tax credit by almost \$4,000 to match the federal credit and further help with the costs of adoption.
- Our government is helping subsidize the cost of private adoption through licensed agencies by providing a one-time subsidy of \$6,000 for adoptive families earning less than \$180,000 per year. Since we launched it in December 2023, 25 households have received this subsidy.
- No existing benefits are being eliminated with this change.

Legal Profession Act (JUS)

- Ensuring vulnerable Albertans can secure timely legal aid services now and for years to come is a top priority.
- The Alberta Law Foundation's contribution to Legal Aid Alberta helps provide low-income Albertans with affordable access to the justice system by ensuring legal aid is a sustainable service for years to come while delivering on their mission to advance access to justice.
- The ability to decrease the yearly contribution from 50 per cent to a lower percentage, if necessary, would ensure that Legal Aid Alberta funding is maintained at an adequate level, while balancing the needs of community grant funding.
- Albertans expect us to be good stewards of taxpayers' dollars, which includes finding innovative ways to continue providing the services they need.
- We are committed to ensuring funds distributed by the Alberta Law Foundation are effective and in alignment with our commitment to access to justice.

- Grants, funding commitments and gifts over \$250,000 would require ministerial approval, ensuring funds are distributed in the public interest through greater oversight and awareness.
- With the Alberta Law Foundation's significant cash reserves, and proper management of these resources, there is minimal risk of losing funding for initiatives currently supported by Alberta Law Foundation funding.

Income and Employment Supports Act (SCSS)

- Amendments to the *Income and Employment Supports Act* would make it simpler to adjust benefit rates under the Income Support program.
- This change would standardize approaches to benefits to be consistent for all programs and provide flexibility to ensure rates can be adjusted to better address client needs in response to economic circumstances.
- The Income Support program continues to remain fully funded and available to all eligible Albertans.

Alberta's government has ratified an agreement with the federal government for a Canada-Alberta National School Food Program for three years – a total of about \$42.2 million in 2024/25, 2025/26 and 2026/27.

Additionally, Budget 2025 will invest \$20 million into Alberta's own School Nutrition Program

Key Messages:

- No one learns on an empty stomach, that's why our government is partnering with the federal government on a new school nutrition program to help feed Alberta students.
 - Through the negotiated agreement, Alberta will receive over \$42 million over three years to implement the National School Food Program.
 - This new agreement will ensure that the federal government's new contribution will serve the best interests of Alberta families.
- Budget 2025 will also invest an additional \$20 million into Alberta's own annual School Nutrition Program, reaching more than 58,000 students across the province.
- Alberta school jurisdictions will still have maximum flexibility to direct school nutrition funds, which will help them meet the nutrition needs of their students and communities.
- Alberta's government will work with school authorities who are participating in Alberta's School Nutrition Program to prepare for the new federal funding starting in 2025/26 school year.

Background:

- Budget 2025 committed \$20 million to the Alberta School Nutrition Program. This annual funding will continue.
- Alberta's school nutrition program currently helps approximately 58,000 students in participating schools get a daily nutritious meal that follows the Alberta Nutrition Guidelines for Children and Youth.
 - The program provides funding to public, separate and francophone school authorities to create, continue or enhance existing nutrition programs in identified schools.

- Public charter schools are also eligible to apply for some of this funding but are required to submit an expression of interest including a demonstration of need prior to receiving funding for the current school year.
- Alberta will receive approximately \$42.2 million over three years to implement the National School Food Program in the province. Based on population estimates (Statistics Canada), Alberta would receive:
 - \$7,848,380 in 2024/25 fiscal year (year one);
 - \$17,193,239 in 2025/26 fiscal year (year two); and
 - \$17,193,239 in fiscal 2026/27 fiscal year (year three).
- Engagement with participating school jurisdictions will inform reporting requirements for the 2025/26 school year and beyond. For the 2025/26 school year, reporting may include:
 - results such as the number of schools participating in the program
 - number and types of meals served (breakfast, lunch, snack)
 - number of students served in the first year of reporting.

Minister Sawhney has introduced Bill 40, the Professional Governance Act.

Key Messages:

- Professional regulatory organizations (PROs) play an essential role in protecting the public interest for Albertans.
- The Professional Governance Act would consolidate and streamline Advanced Education's professional governance legislation from nine separate acts into one.
- By streamlining professional governance, the Professional Governance Act would hold all PROs to the same high standard of practice, including the requirement to protect public interest.
- The Professional Governance Act would delegate more self-governing authority and control to PROs through their bylaws, which would reduce red tape, freeing up time and resources for them to focus on ensuring their members provide the best possible services to Albertans.
- The act would enhance fairness, transparency and accountability by implementing a modernized framework for complaints, discipline and appeals.
 - Professional regulatory organizations would also have access to an alternative complaint resolution process and the Ombudsman.

Background:

- Alberta's government delegates self-governing responsibilities for certain professions and occupations to professional regulatory organizations (PROs).
 - Advanced Education administers nine acts and 28 supporting regulations that govern 22 PROs.
- The legislation covers only professions regulated by Advanced Education, which includes accountancy, engineering and geoscience, veterinary medicine and architecture, among others.
 - Other regulated professions, such as lawyers, teachers and health professionals, are not included in this legislation.

- Alberta's government has been regularly engaging with PROs as required to inform, educate, and address questions and concerns.
 - Ongoing stakeholder engagement sessions have been held since 2023.
- Similar legislation was previously introduced in the spring 2022 legislative session and passed second reading; it died on the order paper when the Legislature was prorogued in October 2022.

The province and federal government have signed the Canada-Alberta Agreement for the Unsheltered Homelessness and Encampments Initiative, which provides additional funding for provincial homelessness initiatives.

Key Messages:

- Alberta's government has a zero-tolerance approach to encampments as we work to address homelessness.
 - Encampments are not a safe place for vulnerable people to live, and we will not abandon our fellow Albertans to freeze in tents where they are being victimized and losing their lives.
- This new bilateral agreement ensures the province gets its fair share of federal funding for Made-in-Alberta Community Encampment Response Plans that get people off the streets and back on their feet.
- Our government is committed to supporting vulnerable Albertans, and this partnership with the federal government is another step towards reducing homelessness across the province.

Key Facts:

- Through this agreement, about \$35 million in federal funding over two years will support projects in Edmonton, Calgary, Red Deer and Lethbridge aimed at:
 - creating long-term transitional shelter solutions
 - enhancing capacity in the homeless shelter system
 - improving and supporting existing outreach and system navigation initiatives such as the Navigation and Support Centres in Calgary and Edmonton.
- The new funding is in addition to the province's \$213 million investment into homelessness initiatives made through Budget 2025.
- We are continuing to work with our partners to select projects that meet communities' needs to respond to encampments to receive this funding.
 - Specific project announcements will be announced once grant agreements are in place early in 2025.

Alberta's government is making generational investments into the province's education system

Key Messages:

- Alberta's government is responding to the challenges facing our education system with investments that will ensure Alberta students receive the world-class education they deserve, now and in the future.
- Through Budget 2025, Education's budget will reach an all-time high of \$9.88 billion in 2025/26, an increase of \$426 million, or 4.5 per cent, from the previous year.
- To address enrolment growth, we are providing almost \$1.1 billion over the next three years to hire additional teachers and classroom support staff, so school authorities can manage class sizes and the growing number of students.
 - This funding will support the hiring of more than 4,000 teachers, education assistants, and support staff over the next three years.
- Our government is also providing \$55 million in classroom complexity funding in 2025/26, a 20 per cent increase from the previous year, so school authorities can add staffing supports to give students with specialized learning needs the focused time and attention they deserve.
- Budget 2025 is meeting the needs of our growing province by investing a historic amount of funding into Alberta's education system.

Key Facts:

Overall numbers (Education operational funding):

- Alberta's government is committing more than \$1.6 billion to support specialized learning needs and groups of students who may require additional support from school authorities through the learning support funding grants.
- Alberta's government is investing \$487 million to support a safe transportation system for more than 335,000 students across the province.
 - Since Budget 2022, transportation funding has increased by \$167 million, or 52.5 per cent.
- Budget 2025 provides \$66 million to support the renewal of Alberta's new curriculum.
 - This funding continues the province's commitment to support teacher professional learning and development of learning and teaching resources to support the ongoing implementation of new subjects.

Classroom complexity funding:

- Classroom Complexity funding helps school authorities support students with specialized learning needs, and may be used to:
 - hire more educational assistants or provide more hours to existing educational assistants
 - provide more training opportunities for staff
 - hire specialists such as counsellors, psychologists, or interpreters
 - hire additional teachers; and/or

- training and development, including an increase in the number of educational assistant graduates in the province through a Provincial Education Assistant Internship program.
- This funding is part of the more than \$1.6 billion in Learning Support funding to meet students' specialized learning needs and will be available to school authorities in the 2025-26 fiscal year.

Learning support funding:

- Learning Support Funding grants support specialized learning needs or groups of students who may require additional support from school authorities. This includes more than \$1.6 billion in funding for:
 - Specialized Learning Support Grant.
 - Program Unit Funding.
 - Moderate Language Delay Grant.
 - English as an Additional Language and Francisation.
 - Refugee Student Grant.
 - First Nations, Métis, and Inuit Grant.
 - Socio-Economic Status Grant.
 - Geographic Grant; and
 - School Nutrition Grant.
- Education is increasing Learning Support Funding rates by 2.32 per cent in the 2025/26 school year.

Modular Classrooms:

- As Alberta's government continues to support school construction across the province, we are also investing in modular classrooms to help address emergent space issues.
- For the 2024/25 school year, we have invested in:
 - 182 new modular classrooms to provide an additional 4,550 student spaces; and
 - 31 modular classroom relocations to transfer 775 student spaces to areas of greatest need.

Program Unit Funding (PUF):

- Alberta's government has strengthened the Program Unit Funding (PUF) grant to best meet the educational needs of our youngest, most vulnerable learners.
 - The PUF grant rate will increase by 2.32 percent in 2025/26 school year.
- Alberta's government will provide school authorities and operators with \$10 million annually for Program Unit Funding to support two enrolment dates instead of one, meaning more eligible children will be funded and receive needed programming.

Alberta's Government tabled proposed changes to the Wildlife Act and Wildlife Regulation to support updated, fair and responsible stewardship of Alberta's wildlife and landscapes.

Key Messages:

- Hunting and trapping have been integral to Alberta's cultural heritage for generations.

- These activities provide thousands of Albertans with opportunities to put food on their table, spend time with friends and family, and in many cases, support their livelihoods in rural communities.
- Alberta's government is updating both the *Wildlife Act* and Wildlife Regulation to support effective management of our province's wildlife and ecosystems.
 - These common-sense updates will align the *Wildlife Act* and Regulation with current knowledge and best practices, support enhanced opportunities for hunting and trapping, reduce human-wildlife conflicts and streamline enforcement approaches.
 - These updates are informed by a comprehensive review of the *Wildlife Act* and Wildlife Regulation, including input from Albertans and wildlife experts.
 - The updates are crafted to simplify the process for hunters, trappers, landowners, and wildlife officers, ensuring Alberta remains a global leader in wildlife management and conservation – while reducing unnecessary regulatory red tape.

Alberta's government is investing in roads, bridges, and water infrastructure to strengthen the economy and meet the needs of the province's growing population.

Key Messages:

- As Alberta's population continues to grow so does the need for safe, reliable and effective infrastructure to support communities across the province, attract investment and boost economic development.
- Expanding and maintaining our provincial road and bridge network connects communities, expands market access for local industry, and is needed for Alberta to continue being the economic engine of Canada.
- To meet the needs of our growing province, Budget 2025 invests \$8.5 billion over three years in Transportation and Economic Corridors' Capital Plan, a \$333.7-million increase compared with Budget 2024.
 - This includes strategic investments in Alberta's highway network, improving safety, supporting economic development across the province, and creating thousands of jobs for Albertans.
 - These investments will enhance Alberta's competitive advantage by building and improving our economic corridors, providing vital links to markets in and out of Alberta.

Capital Investment in Roads and Bridges:

- We are continuing to work to preserve and keep our highway network safe and operational.
- This work focuses on improving traffic flow and supporting investments in our major economic corridors, including Highway 11 twinning, Highway 3 twinning and major improvements to Deerfoot Trail and Highway 881.

- Capital investment also includes \$186.3 million over three years for more than 50 engineering projects, including \$5 million in new funding in 2025-26 to address known future needs.
- Engineering and design will be completed on these projects, allowing the department to progress with construction immediately when the required funding is approved.
 - This includes projects such as the Chin Coulee Reservoir Bridge, Highway 3 twinning, Highway 1 and Range Road 264 interchange, La Loche Connector Road, and Highway 16 and Range Road 20.

Water Management and Flood Mitigation:

- We are building and repairing water management infrastructure that provides irrigation for our world-class agriculture sector and flood mitigation for Alberta communities, such as the Springbank Off-stream Reservoir.
- We are investing in planning for a new reservoir on the Bow River upstream of Calgary to protect Albertans, homes, industries, infrastructure, and economy from future drought and flood events in the Bow River basin.
- Budget 2025 would provide \$240.1 million to build and repair water management infrastructure, including dams, spillways, canals and control structures.

Capital Maintenance and Renewal:

- Our \$1.7-billion investment in Capital Maintenance and Renewal extends the life of our existing road and bridge network and helps industry create and maintain jobs.
- These investments will allow us to maintain existing roads and bridges to support efficient travel that benefits Albertans and our economy.

Capital Grants to Municipalities:

- As our major cities continue to grow, it will be vital to build out a transit network that increases capacity and supports transportation needs now and into the future.
- We are maintaining our commitment to Calgary and Edmonton on their LRT projects and proactively planning by investing in Calgary's Green Line LRT project and the Blue Line LRT extension to Calgary's airport.
- We are continuing to provide funding (\$126.8 million over three years) for the Strategic Transportation Infrastructure Program (STIP) to help smaller municipalities improve critical local transportation infrastructure.
 - We know this funding is critical to supporting municipalities in developing and maintaining key local transportation infrastructure to promote economic growth and improve travel for residents and industry.
- As part of our ongoing commitment to ensuring all Albertans have reliable access to clean drinking water and effective wastewater services, we are investing \$519.7 million over three years in programs such as:
 - the Alberta Municipal Water/Wastewater Partnership;
 - the Water for Life program; and
 - the First Nations Water Tie-In Program.

Key Facts:

- Budget 2025 invests \$8.5 billion over three years in Transportation and Economic Corridors' Capital Plan, that includes:
 - \$2.6 billion in Capital Investment for planning, design and construction of roads and bridges
 - \$1.7 billion in Capital Maintenance and Renewal for highway and bridge rehabilitation projects
 - \$240.1 million for Water Management and flood mitigation
 - \$3.9 billion for Capital Grants to Municipalities
- Alberta has a vast provincial highway network that includes more than 64,000 lane kilometres (km) of highways, of which approximately 58,000 lane kms are paved).
- About 4,800 bridge structures, including river crossing bridges, overpasses and culverts.
- Transportation and Economic Corridors typically paves approximately 1,000 km of new and existing lanes of highway every year and rehabilitates or replaces approximately 50 bridges.

Alberta's government is making changes to the Agricultural Operation Practices Act to grow, diversify and foster innovation in the agricultural industry.

Key Messages:

- Alberta's government is updating legislation to help grow and diversify the agricultural industry.
- Changes to the *Agricultural Operation Practices Act* will provide clarity and legislative backing for the emerging biogas industry and spur job-creating investment in rural Alberta.
- By allowing specific off-farm organic materials to be stored, composed, or land applied on-farm, changes create additional nutrient options for crop production and soil health, in addition to conventional fertilizers.
 - These changes reduce the number of organic materials sent to waste disposal facilities and help create a circular economy.
 - Changes will also create additional revenue options for farm operators and Agri-Processors.
 - The list of off-farm organic material can be found in the directive

Key Facts:

- Farmers, ranchers and agri-processors produce more than three million (3.4 million) tonnes of organic waste annually.
- This waste can be used as feedstock for energy production in biogas facilities and as a nutrient to produce crops.
- Agricultural operations can store or compost specified organic materials, including digestate, and apply it to land as a soil amendment.
- By defining "organic material" in legislation, the government will give agricultural producers and agri-processors another option to manage organic materials and reduce the amount of organic material sent to waste disposal facilities.
- The act has standards to minimize environmental impacts to air, soil, groundwater and surface water.
- Organics can be converted to renewable natural gas and electricity by a biodigester, presenting Alberta with an opportunity to become a leader in the renewable energy industry.

- Biogas plants use organic feedstock -- including livestock manure and organic waste from municipalities and agri-processors – to create biogas that can be used to generate heat and electricity or be refined into renewable natural gas.

Alberta's government continues supporting non-profit organizations with a nearly \$85 million investment in our community grant programs.

Key Messages:

- By investing in our communities, we are bolstering Alberta's non-profit sector and its vital role in helping to make Alberta the best province to live, work and raise a family.
- As part of Budget 2025, Alberta's government is investing \$84.6 million in community grant programs for non-profit organizations, including the Community Initiatives Program, the Community Facility Enhancement Program and other capital grants to support non-profit organizations, strengthen local economies and build an even stronger Alberta.
- Community grants support hundreds of organizations and initiatives, including building playgrounds, renovating community halls and arts centres, hosting summer festivals, and planning local events and initiatives that build strong, vibrant and connected communities.
- Maintaining record high funding for the Community Facility Enhancement Program supports projects that stimulate economic growth, create jobs and build the gathering places across the province that bring Albertans together.

Key Facts:

- Budget 2025 includes \$84.6 million to non-profit organizations.
- For more information on the Community Facility Enhancement Program (CFEP), the Community Initiatives Program (CIP) and Crowdfunding Alberta, visit <https://www.alberta.ca/funding-for-non-profits>

Budget 2025 provides predictable and reliable funding for municipalities to advance local priorities

Key Messages:

- It's no secret - Alberta's population is growing rapidly, and there are more people relying on municipal infrastructure such as recreation centres, roads, and other public spaces than ever before.
- Being able to meet the needs of the province's rapidly growing population is a top priority for Alberta's government and this work begins with ensuring municipalities are well-positioned to support their residents.
- To strengthen municipalities' ability to meet the needs of Alberta's rapidly growing population, Budget 2025 provides \$820 million in capital funding through the Local Government Fiscal Framework, representing an increase of more than 13 per cent from last year.

- This increase will provide municipalities with a predictable and reliable source of funding to help build, maintain and modernize the public infrastructure their residents depend on.

Quick Facts:

- The *Local Government Fiscal Framework Act* was passed in the Alberta legislature in December 2019.
- The Local Government Fiscal Framework provides funding for local infrastructure priorities in cities, towns, villages, summer villages, municipal districts and counties, and Metis Settlements across Alberta.
- The Local Government Fiscal Framework provides a more predictable, legislated municipal infrastructure funding model that is tied to provincial revenues.

Alberta's government is proposing amendments to the Critical Infrastructure Defence Act. These amendments would further protect essential infrastructure and support the government's work under the Alberta Sovereignty Within a United Canada Act.

Key Messages:

- The proposed amendments are essential to Alberta's economic growth and ability to continue producing responsible energy, while also demonstrating our government's commitment to improving public safety.
- We are taking action to further protect our border by updating the definition of essential infrastructure to include the two-kilometre-deep border zone north of the Alberta-United States border.
 - This addition to the definition of essential infrastructure provides peace officers with additional tools to protect the area from trespassing, interference or damage that could cause significant public safety, social, economic and environmental consequences.
 - The *Critical Infrastructure Defence Act* will only apply when people have no lawful right, justification or excuse to be in the area.
 - Individuals who are legally working, living and travelling in the two-kilometre zone may continue to do so.
 - With the act being amended, it is important to update it to ensure the definition of essential infrastructure is fully captured in one place.
- Our government is also taking action to protect Alberta's citizens and economy from a federal emissions cap.
 - Updating the *Critical Infrastructure Defence Act* to include facilities where oil and gas production and emission data and records are held will help protect Alberta's economy and the province's ability to continue producing responsible energy to meet the world's growing demands.

Key Facts:

- Proposed amendments would:
 - explicitly state that the *Critical Infrastructure Defence Act* applies to the Government of Canada;
 - update the definition of essential infrastructure by adding facilities where oil and gas production and emission data and records are held; and
 - combine the definition of essential infrastructure in one place by including the two-kilometre-deep border zone north of the entire Alberta-United States border, as designated in the Critical Infrastructure Defense Regulation in January 2025, into the act.

Background:

- As part of our government's efforts to strengthen security in the area near the international border, a two-kilometre-deep border zone north of the entire Alberta-United States border was designated as essential infrastructure in the Critical Infrastructure Defence Regulation in January 2025.
- In December 2024, Alberta's government introduced an Alberta Sovereignty Within a United Canada Act motion proposing measures to stop a federal emissions cap from damaging the province's economy, industry and prosperity.

Minister of Technology and Innovation Nate Glubish has introduced Bill 46 - The Protection of Privacy and Access to Information Statutes Amendment Act.

Key Messages:

- Alberta's government intends to implement the strongest privacy protection and the strictest penalties for privacy violations in Canada.
- To do this, minor administrative amendments are required for clarity and streamlining in both the *Protection of Privacy Act* (POPA) and the *Access to Information Act* (ATIA), which were passed in December 2024.
- The amendments reflect feedback from consultations with public bodies in January and February 2025 about the draft regulations.
- The supporting regulations to the *Protection of Privacy Act* and the *Access to Information Act* will be ready later in Spring 2025 and will be proclaimed at the same time as the two acts.
- This spring, Alberta will update all laws referencing FOIP to reflect the new acts.

Key Facts:

Amendments to the *Protection of Privacy Act* (POPA) are as follows:

- Aligned wording of judicial administration records between the two acts.
- New regulatory powers to support the upcoming consequential amendments to all other legislation.
- Clarified privacy protections and safeguards for disclosure of non-personal data and data derived from personal information.

- Clarified provisions to ensure that the Act does not restrict the reporting, summarizing, or publication of aggregate or statistical information.

Clarified provisions to ensure there are no impacts to the current practices of the Office of Statistics and Information related to the collection, use, and disclosure of data.

Background:

- In December 2024, Alberta's government passed legislation that will repeal the FOIP Act and split it into two separate pieces of legislation, the *Protection of Privacy Act* (Bill 33) and *Access to Information Act* (Bill 34).
- The acts and associated regulations will come into force in Spring 2025.

Alberta's government is announcing a cancer innovation value partnership with Siemens Healthineers and the Alberta Cancer Foundation.

Key Messages:

- Albertans living with cancer deserve access to the latest medical technology to receive the most effective treatments possible.
- That's why our government is investing \$800 million over eight years in a cancer innovation value partnership with Siemens Healthineers and the Alberta Cancer Foundation.
- Under the value partnership, Siemens will replace Alberta's existing equipment at the end of its life cycle and introduce brand new technologies that are more effective and will significantly reduce wait times for patients.
- In addition, the value partnership will create two centres of excellence in cancer care: one focused on oncology training and one focused on artificial intelligence and machine learning.
- The partnership will also establish a \$48-million medical research and innovation fund – made possible by funds invested by Siemens and the Alberta Cancer Foundation – that will support innovation through collaboration, encouraging researchers and scientists to work with front-line health care workers to explore and test emerging cancer treatments.
- By making investments that establish Alberta as a leader in cancer research and innovation, Alberta's government is working to improve outcomes, reduce wait times and enhance early detection for Albertans living with cancer.

Key facts:

- Siemens currently provides 100 per cent of Alberta's radiation therapy fleet, 50 per cent of Alberta's simulator fleet and between 10 and 20 per cent of Alberta's diagnostic imaging fleet.
- The value partnership would work to replace existing equipment and grow the services available to cancer patients across the province.
 - 65 per cent of Alberta's current software and equipment in cancer care and diagnostic imaging is past its life cycle.
- Almost 60 per cent of cancer patients require radiation therapy during treatment.
- According to BioAlberta's 2023 State of the Industry Report, Alberta's life sciences sector is responsible for almost \$2 billion in revenue and about 23,300 jobs.

The Aboriginal Business Investment Fund propelled 20 dynamic Indigenous businesses forward in 2024-25 and is set to open for applications again this spring.

Key Messages:

- Alberta's government remains focused on ensuring our province is the best place to live work and raise a family.
- Budget 2025 maintains \$10 million in annual funding for the Aboriginal Business Investment Fund (ABIF) to help Indigenous businesses buy or upgrade the equipment and infrastructure they need to create jobs and contribute to sustainable, thriving communities.
- Since it was launched in 2014, ABIF has provided capital grants to more than 105 Indigenous businesses, helping create nearly 1,000 jobs for Indigenous Peoples in Alberta in a wide variety of sectors.
- Between 2022 and 2024, our government doubled the ABIF program so it could support even more Indigenous community-owned businesses. Now, we are seeing the results with 20 exciting projects being funded last year—more than ever before.
- The ABIF program is a key part of our suite of programs and initiatives leading the way on economic reconciliation. There are more options than ever before for Indigenous communities, businesses and organizations to find the supports they need to develop and grow.

Key Facts:

- In 2024-25, Alberta's government provided ABIF grants to 20 Indigenous businesses, the most in the program's history.
- Budget 2023 increased ABIF from \$5 million to \$7.5 million, and Budget 2024 increased the program by another \$2.5 million to \$10 million in annual funding.
- The ABIF program provides up to \$750,000 per grant for Indigenous community-owned economic development projects.

Alberta's government and the Rural Municipalities of Alberta are joining forces to solve the problem of overdue oil and gas property taxes.

Key Messages:

- To support the recovery of unpaid oil and gas property taxes, we have agreed to help establish a working group with municipal partners.
- This working group will resolve the issue of unpaid oil and gas taxes by exploring the issue in depth and investigating new solutions.
- As part of this work, we aim to develop a new property tax accountability strategy that will result in recommendations and strategies to recover unpaid taxes including closing loopholes and establishing stronger partnerships and communication between the energy industry, rural municipalities, and government.

- Most oil and gas companies pay their taxes with about \$1.5 billion paid by energy companies in municipal taxes in 2023 and our efforts will help make the bad actors that have overdue taxes pay them.

The new primary care physician compensation model announced in December 2024 will be implemented on April 1, as the threshold of 500 enrolled physicians has been met, alongside changes to the Alberta International Medical Graduate (AIMG) Program aimed at removing barriers for Albertans studying medicine abroad to complete their residency in Alberta.

Key Messages:

- Alberta's government is committed to ensuring every Albertan has access to a primary care provider when and where they need one.
- Alberta's new primary care physician compensation model will launch on April 1, 2025, with 789 physicians already enrolled, helping more Albertans get the care they need.
- Developed in collaboration with the Alberta Medical Association, the new compensation model incentivizes physicians to expand their patient panels and supports family doctors across the province.
- Changes to the Alberta International Medical Graduate Program will remove barriers, making it easier for Albertans studying medicine abroad to complete their residency at home and build their careers in Alberta.
- Our government remains committed to expanding access to primary care and ensuring all Albertans can get the care they need, when and where they need it.

Background:

- The new primary care physician compensation model combines three core components: patient interactions; panel size and complexity; and time, including direct and indirect care.
- Compensation will include an after-hours premium to incentivize family physicians to provide after-hours care in their clinics, which is expected to relieve pressure on emergency departments and urgent care centres.
- Incentives in the model include increases for: maintaining high panel numbers, improving technology, enhancing team-based care and adding efficiencies in clinical operations.
- The model is a blend between what is paid through fee-for-service and elements of other non-fee-for-service models, making it the first family physician-focused compensation model of its kind in Alberta.
- The AIMG program assesses the qualifications of Alberta IMGs to determine if they are eligible to apply for Alberta medical residency positions at the University of Alberta and University of Calgary but does not choose who is selected for a residency position.
- Two changes to the AIMG program will adjust the graduation deadline to July 1 rather than the current requirement of Dec. 31 and remove the externship assessment that is currently required prior to acceptance as an Alberta medical resident.
- The changes will take effect for the class of 2026 and application for the 2026 cycle is open for Alberta IMGs from May 1, 2025, to May 30, 2025.
- Alberta is offering 55 IMG residency seats in 2025. Seats will expand to 70 by 2028.

Alberta's government is partnering with Healthy Aging Alberta to provide accessible and affordable transportation for seniors and Albertans with mobility issues in rural communities across the province.

Key Messages:

- Alberta's rural communities are vital to our province's identity and success, and we are supporting their growth and prosperity by helping their seniors age with dignity and respect in their own homes and communities.
- Alberta's government is partnering with Healthy Aging Alberta to provide accessible and affordable transportation services for seniors and Albertans with mobility issues across 19 rural communities.
- Through this \$3.5 million investment, we are helping more seniors and those with mobility issues access essential services and social outings in the rural communities they call home.
- By providing greater access to transportation in rural Alberta, we are improving seniors' quality of life by helping them age in place and remain independent, addressing mobility issues, and supporting caregivers.

Key Facts:

- Seniors and individuals with mobility issues in these communities will be able to rely on increased access to transportation and mobility services delivered by local community organizations and partnerships.
 - This will help seniors with grocery shopping, medical appointments and social outings by providing transportation services for out-of-town residents, more wheelchair accessible vehicles, increased transportation volunteers and staff, and partnerships with local community organizations like food banks.
- From October 2023 to November 2024, nearly 7,200 rides were provided to older adults and persons with mobility challenges in rural communities across Alberta.
- According to Statistics Canada, transportation challenges are a key barrier to participation in social activities for seniors.
- The Healthy Aging Alberta provincial transportation project started with five communities in 2023 and is now being expanded to a total of 19 communities with Phase 2 now including 14 additional communities.

Phase 1 (2023):

- Edson - \$275,660
- Fox Creek - \$185,045
- Oyen and Area (Special Area #3, Acadian No. 34, Empress) - \$242,000
- M.D of Smoky River (Falher, McLennan, Donnelly, Girouxville) - \$286,933
- Sundre - \$147,504

Phase 2 (NEW):

- Barrhead/Barrhead County - \$275,487
- Crowsnest Pass - \$216,653

- M.D. Greenview - \$60,000
- Northern Sunrise County - \$20,241
- M.D. Spirit River - \$89,260
- Driftpile Cree Nation - \$175,000
- Milk River - \$53,645
- Claresholm - \$175,000
- Siksika First Nation - \$175,000
- Foothills Region - \$146,337
- Provost - \$149,000
- Hanna - \$145,000
- Three Hills - \$175,000
- Legal - \$30,844

Background:

- In Spring 2023, Alberta's government first announced \$3.5 million over three years (2023-26) to Healthy Aging Alberta to expand rural transportation services for seniors and individuals with disabilities to 19 communities across the province.
 - In Phase 1 (2023) of the project, five communities received a total of \$1.1 million.
 - In Phase 2 (2024) of the project, 14 communities received a total of \$1.9 million.
 - Remaining funding will go towards program coordination, volunteer management, outreach staff positions' salaries and benefits, administration, evaluation, and business model development consulting fees.
- This funding is a part of the Alberta government's investments to support low-income transit programs throughout the province.

The Alberta Electric System Operator (AESO)'s 2024 Annual Market Statistics report shows improvements to the reliability and affordability of Alberta's electricity grid.

Key messages:

- Electricity is a growing part of nearly every aspect of Albertans' lives — warming their homes, lighting workplaces, and keeping them connected to the people who matter most.
- Albertans deserve electricity that works when and where they need it – and at a price they can afford.
- Alberta's government has taken action to improve the reliability and affordability of electricity in Alberta and the Alberta Electric System Operator's (AESO) 2024 Annual Market Statistics report shows that these efforts are paying off.
- As a result of rapid generation capacity growth, electricity and natural gas prices have both been cut in half.
- In the second half of 2024, Alberta experienced a significant increase in its supply surplus, providing more opportunities to export power to neighbouring jurisdictions.
 - For the first time since 2016, Alberta became a net electricity exporter.
- We will continue to build on these efforts in 2025 as we continue the modernization of the electricity system to ensure it's affordable, reliable and sustainable for generations to come.

Key Facts:

- In 2024, more than 3,000 megawatts were added to the grid as more natural gas plants came online, growing Alberta's total installed generation capacity by more than 11 per cent – from 20,777 MW to 23,122 MW.
- Average pool prices dropped by 53 per cent from \$133.63/ megawatt-hour (MWh) to \$62.78/MWh compared to 2023, despite record-setting demand.
 - The 2024 average pool price was below the 10-year average.
- Natural gas prices were cut in half, decreasing by 49 per cent from \$2.55/gigajoule (GJ) to \$1.30/GJ.
- The province completed its coal-to-gas transition with the last coal-fired generator converting to gas in June 2024.

Background:

- The AESO 2024 Annual Market Statistics report summarizes key market information from the past year, provides insight into market trends and supports AESO and stakeholder planning for Alberta's energy future.
- High electricity prices have been driven by multiple factors, the federal carbon tax, frequent weather events, and an increase in provincial population.

Alberta's government has added a series of new features on the Alberta Site Selector Tool since its launch in April 2024 to better support businesses and investors in choosing the best place in Alberta to set up shop.

Key Messages:

- Alberta is the strongest, fastest growing investment destination in Canada
- Alberta's government is committed to maintaining a strong business environment that attracts investment, creates jobs and drives economic growth, so *all* Albertans can get ahead.
- The Site Selector Tool is a free, easy-to-use online tool that helps businesses and investors find the best locations in Alberta by providing real-time property listings and key data on infrastructure and communities.
- Investors can now access advanced data layers, including proximity to key infrastructure, utilities, and labour force statistics, making informed decision-making easier than ever.
 - New features allow users to drop a pin on the map for location-specific insights, customize views with preferred filters, and save property listings for future reference.
- Alberta's government is investing in innovative tools and policies to ensure Alberta remains the best place in Canada to live, work, *invest* and raise a family.

Key Facts:

- In April 2024, Alberta's government launched the new Site Selector Tool.
- There are currently over 7,000 available properties listed on the Alberta Site Selector Tool, highlighting that Alberta is open for business.
 - 145 municipalities have provided contact details through the tool.

- In 2024, 215,000 users visited the Regional Dashboard and Site Selector Tool.
- A survey conducted in 2022 found that 92 per cent of businesses and economic developers would use a site selector tool to guide investment decisions.
- New features include infrastructure proximity data (railways, airports, powerlines, natural gas service, fibre internet, and more) and labour force statistics (occupation types, unemployment rates and graduate data).
- The tool now allows users to favourite properties, download listings and generate customized site reports to simplify the investment process.

Minister Horner has introduced legislation to implement changes on auto insurance.

Key Messages:

- Alberta's government remains committed to supporting Albertans facing higher costs of living.
- We are working to bring better, faster, and cheaper auto insurance for Alberta's new care-first system.
- It's about ensuring that Albertans can get the best care quickly.
- In this made-in-Alberta care-first system, injured Albertans will gain access to improved medical, rehabilitation and income support benefits to help them recover faster.
- The new care-first system will reduce the time and money spent on litigation, while in certain instances, Albertans will still be able to sue an at-fault driver and also appeal insurer's benefits decisions.
- Albertans will see cost savings up to \$400 a year under the new care-first system when implemented in January 2027.
- We will continue to work with auto insurers, brokers, and health care practitioners to ensure a successful transition to the care-first automobile insurance system in January 2027.

Background:

- Alberta's auto insurance rates are the second highest in Canada, behind only Ontario.
- Alberta's auto insurance system is currently a court-based system, where not-at-fault persons injured in collisions can make claims against and sue at-fault drivers for their injuries and losses.
 - Court systems, like in Alberta, tend to experience higher auto insurance rates
- In recent years, the Alberta government has implemented a number of measures to limit rate increases and protect Alberta drivers from rate spikes.
 - In January 2024, a "good driver rate cap" was introduced to ensure Albertans with good driving records would only see their rates increase to account for inflation.

Students in kindergarten to grade 3 are screened for foundational reading, writing and math skills to find those who may need additional help. From Budget 2024, Alberta's government is providing an additional one-time grant of \$7.5M that school boards can use for more staffing, learning resources, and/or professional development for teachers.

Key Messages:

- Basic reading, writing and math skills are the foundation for school success and lifelong learning, that's why Alberta's government is supporting the province's youngest students as they develop these skills.
- To help ensure no student is left behind, Alberta's government is providing more money to help with early school years reading, writing and math screening.
- Alberta's government is providing a one time \$7.5 million grant funding injection for the 2024/25 school year which will help young students get the support they need and help schools with more staff, learning resources, and/or professional development for teachers.
- The additional \$7.5 million builds on the \$10 million already announced for reading, writing and math support for the 2024/25 school year.
 - Budget 2025, promises more than \$40 million in funding to school boards for reading, writing and math support over the next three years.
- This funding will support school boards as they help students to develop these foundational reading writing and math skills.

Key Facts:

- The \$7.5 million may continue to be used in the 2025/26 school year to provide interventions to kindergarten to Grade 3 children and students who require additional support.
- Funding will be distributed to school authorities that previously received funding in the 2024/25 school year.

Alberta's government is announcing \$17 million in planning funds to support the development of urgent care facilities across the province.

Key Messages:

- Alberta's government is investing in health care to ensure every Albertan has access to high-quality care close to home.
 - Budget 2025 includes \$17 million in planning funds for urgent care facilities across the province, including \$15 million for eight new centres and \$2 million for an integrated primary and urgent care facility in Airdrie.
- Our government is addressing capacity challenges, reducing wait times, and improving access to care by bridging primary care and emergency departments with urgent care centres.
- By establishing urgent care centres in key locations, including Airdrie, Edmonton, Calgary, Lethbridge, Medicine Hat, Cold Lake, and Fort McMurray, Alberta's government will strengthen the health care system while reducing wait times for Albertans.

- We will continue to make smart, strategic investments in health facilities to support the delivery of publicly funded health programs and services to ensure Albertans have access to the care they need, when and where they need it.

Key facts:

- The \$2 million in planning funds for One Health Airdrie are part of a total \$24-million investment to advance planning on several health capital initiatives across the province through Budget 2025.
- Alberta's population is growing, and visits to emergency departments are projected to increase by 27 per cent by 2038.
- Last year, Alberta's government provided \$8.4 million for renovations to the existing Airdrie Community Health Centre

Alberta's government is announcing \$330 million in funding for rural health care facilities, including \$15 million for the new Rural Hospital Enhancement Program to support rural communities.

Key Messages:

- Alberta's government is committed to providing the highest quality of health care services for every Albertan, no matter where they live in the province.
- Budget 2025 provides \$15 million in planning funds for the new Rural Hospital Enhancement Program which will improve both rural health care facilities and increase access to essential health services.
- Through the Rural Hospital Enhancement Program we will continue to make data-driven decisions and ensure that resources are being appropriately deployed to address the areas with the greatest need.
- Through Budget 2025, Alberta's government is investing an additional \$315 million to support existing capital projects and programs that will deliver value, and maximize benefits, for rural Albertans.
- Our government is committed to strategic capital planning that will reduce wait times, expand access to care, and improve health services for all Albertans.

Key Facts:

- The \$15 million Rural Hospital Enhancement Program will evaluate the needs of the following rural health care facilities:
 - Myron Thompson Health Centre in Sundre
 - Whitecourt Healthcare Centre
 - Brooks Health Centre
 - Hinton Healthcare Centre
 - William J. Cadzow - Lac La Biche Healthcare Centre
 - St. Joseph's General Hospital in Vegreville
 - Drumheller Health Centre
 - Slave Lake Healthcare Centre
 - Edson Healthcare Centre

- Killam Health Care Centre
- Drayton Valley Hospital and Care Centre
- Pincher Creek Health Centre
- Athabasca Healthcare Centre
- Valleyview Health Centre
- Barrhead Healthcare Centre
- Northwest Health Centre in High Level
- Peace River Community Health Centre
- Central Peace Health Complex in Spirit River
- Lacombe Hospital and Care Centre
- Milk River Health Centre
- Through Budget 2025, Alberta's government is investing \$315 million in existing capital projects and programs that will deliver value, and maximize benefits, for rural Albertans.
 - \$25 million to complete projects under the Rural Health Facilities Revitalization Program
 - \$20 million in planning funds for primary care centres in rural, remote and Indigenous communities
 - \$80 million to develop the La Crete Maternity and Community Health Centre
 - \$1 million in planning funds for the Cardston Health Centre
 - \$18 million to fund furnishings, equipment and information technology infrastructure for the Mountview Health Complex in Beaverlodge, plus \$170 million in capital lease costs



122 – 5th Avenue South, Lethbridge, AB T1J 0S9 • 403-328-1155 • www.greenacres.ab.ca

VIA EMAIL
April 4, 2025

Keith Davis
Chief Administrative Officer
Town of Picture Butte
120 – 4th Street North
Picture Butte, AB T0K 1V0

RE: Submission of Audited Financial Statements

Dear Keith:

In accordance with the Alberta Housing Act, attached please find the 2024 Audited Financial Statement for Green Acres Foundation. The Financial Statement was prepared in a form and manner acceptable to the Minister, and in accordance with Canadian generally accepted accounting principles.

Sincerely,

GREEN ACRES FOUNDATION

Dawna Coslovi
CEO

Encl.

Consolidated Financial Statements of

GREEN ACRES FOUNDATION

And Independent Auditor's Report thereon

Year ended December 31, 2024

**KPMG LLP**

3410 Fairway Plaza Road South
Lethbridge, AB T1K 7T5
Canada
Telephone 403 380 5700
Fax 403 380 5760

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Green Acres Foundation

Opinion

We have audited the consolidated financial statements of Green Acres Foundation (the "Foundation"), which comprise:

- the consolidated statement of financial position as at December 31, 2024
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Foundation as at December 31, 2024 and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

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 auditor's report.

We are independent of the Foundation in accordance with the ethical requirements that are relevant to our audit of the consolidated 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 the consolidated financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 the consolidated 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



Page 3

- 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 Foundation'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 consolidated 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 Foundation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the group as a basis for forming an opinion on the group financial statements. We are responsible for the direction, supervision and review of the audit work performed for the purposes of the group audit. We remain solely responsible for our audit opinion.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants

Lethbridge, Canada

March 26, 2025

GREEN ACRES FOUNDATION

Statement of Financial Position

December 31, 2024, with comparative information for 2023

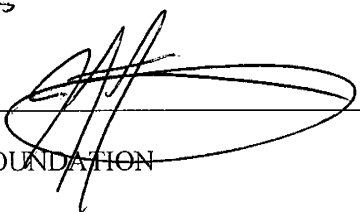
	2024	2023
Assets		
Current assets:		
Cash and cash equivalents (note 2)	\$ 1,078,925	\$ 1,763,302
Accounts receivable (note 3)	829,064	987,478
Food and supplies inventory	222,777	237,430
Prepaid expenses and deposits	256,689	259,478
	<u>2,387,455</u>	<u>3,247,688</u>
Cash and investments not available for current operations (note 2)	42,768,264	32,893,720
Intangible asset (note 4)	2,082,264	2,363,119
Capital assets (note 5):		
Capital assets	61,505,149	60,358,559
Less accumulated amortization	<u>36,183,944</u>	<u>34,464,091</u>
	25,321,205	25,894,468
	<u>\$ 72,559,188</u>	<u>\$ 64,398,995</u>

See accompanying notes to consolidated financial statements.

	2024	2023
Liabilities and Net Assets		
Current liabilities:		
Accounts payable and accrued liabilities (note 6)	\$ 2,393,517	\$ 3,560,932
Deferred contributions (note 7)	4,351,000	859,280
Demand bank loan (note 8)	-	88,555
	<u>6,744,517</u>	<u>4,508,767</u>
Deferred capital contributions (note 9)	-	292,306
Unamortized deferred capital contributions (note 10)	5,853,737	5,548,290
	<u>5,853,737</u>	<u>5,840,596</u>
Net assets:		
Endowment (note 11 (ii))	126,393	125,503
Invested in capital and intangible assets (note 12)	21,534,557	22,300,491
Net assets internally restricted	38,290,870	31,616,630
Available accumulated excess of revenue over expenses	9,114	7,008
	<u>59,960,934</u>	<u>54,049,632</u>
Commitments (note 13)		
Contingent liability (note 15)		
	<u>\$ 72,559,188</u>	<u>\$ 64,398,995</u>

See accompanying notes to consolidated financial statements.

DATE: March 26, 2025

CHAIR OF THE BOARD OF DIRECTORS: 
 LETHBRIDGE, ALBERTA
 MANAGEMENT BODY: GREEN ACRES FOUNDATION

GREEN ACRES FOUNDATION

Consolidated Statement of Operations

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Revenue:		
Resident rent	\$ 15,691,002	\$ 14,746,094
Alberta Health Services ("AHS") agreements (note 13(i) and (ii))	8,114,474	6,429,818
Requisitions	3,041,363	2,896,536
Lodge Assistance Grant	2,408,829	1,810,882
Investment income (note 2)	2,379,245	1,632,823
Canada Mortgage and Housing Corporation ("CMHC") funding (note 7)	931,956	-
Resident services	905,999	878,797
AHS COVID-19 funding (note 7)	438,331	486,580
Management and administration revenue	278,798	244,052
Non-resident services	255,495	251,502
Charitable activities	126,121	190,647
Other grant revenue	118,425	104,020
Alberta Social Housing Corporations ("ASHC") incremental COVID-19 funding	-	758,416
Amortization of deferred capital contributions (note 10)	396,553	405,469
	35,086,591	30,835,636
Expenses:		
Human resources	11,606,765	11,680,193
Health services	7,287,651	6,089,030
Maintenance	2,482,111	1,366,456
Food	2,267,533	2,112,038
Utilities	2,204,569	2,184,584
Operating	862,433	868,739
Administration	246,314	66,928
Charitable	172,626	166,039
Property taxes	33,282	-
Mortgage interest	648	244,724
Amortization of capital and intangible assets	2,000,708	1,989,574
	29,164,640	26,768,305
	5,921,951	4,067,331
Transfer of surplus to ASHC (note 6)	11,539	85,755
Excess of consolidated revenue over expenses	\$ 5,910,412	\$ 3,981,576

See accompanying notes to consolidated financial statements.

GREEN ACRES FOUNDATION

Consolidated Statement of Changes in Net Assets

Year ended December 31, 2024, with comparative information for 2023

	Endowment	Invested in capital and intangible assets (note 12)	Net assets internally restricted	Available accumulated excess of revenue over expenses	Total 2024	Total 2023
Balance, beginning of year	\$ 125,503	\$ 22,300,491	\$ 31,616,630	\$ 7,008	\$ 54,049,632	\$ 50,041,666
Excess of consolidated revenue over expenses	-	-	-	5,910,412	5,910,412	3,981,576
Transfers:						
- Amortization	-	(1,604,155)	-	1,604,155	-	-
- Other (note 11(i))	-	-	(58,907)	58,907	-	-
Net change in investment in capital assets	-	838,221	-	(838,221)	-	-
Net assets restricted by the Board (note 11(i))	-	-	6,733,147	(6,733,147)	-	-
Endowment contribution (note 11(ii))	890	-	-	-	890	690
Contribution of land (note 5)	-	-	-	-	-	25,700
Balance, end of year	\$ 126,393	\$ 21,534,557	\$ 38,290,870	\$ 9,114	\$ 59,960,934	\$ 54,049,632

See accompanying notes to consolidated financial statements.

GREEN ACRES FOUNDATION

Consolidated Statement of Cash Flows

Year ended December 31, 2024, with comparative information for 2023

	2024	2023
Cash provided by (used in):		
Operations:		
Excess of consolidated revenue over expenses	\$ 5,910,412	\$ 3,981,576
Items not involving cash:		
Amortization of capital and intangible assets	2,000,708	1,989,574
Amortization of deferred capital contributions	(396,553)	(405,469)
	7,514,567	5,565,681
Changes in non-cash operating working capital:		
Accounts receivable	158,414	(415,784)
Food and supplies inventory	14,653	(42,015)
Prepaid expenses and deposits	2,789	(15,421)
Accounts payable and accrued liabilities	(1,167,415)	1,487,903
Deferred contributions	3,491,720	(393,011)
	10,014,728	6,187,353
Financing:		
Repayment of demand bank loan	(88,555)	(114,491)
Principal repayments on long-term debt	-	(3,508,477)
Contributions and endowment received, net of transfers to revenue	(291,416)	255,710
Deferred capital contributions received	702,000	988,000
	322,029	(2,379,258)
Investing:		
Increase in cash not available for current operations	(9,874,544)	674,981
Purchase of capital assets, with external funds	(702,000)	(988,000)
Purchase of capital assets, with internal funds	(444,590)	(3,784,115)
	(11,021,134)	(4,097,134)
Decrease in cash	(684,377)	(289,039)
Cash, beginning of year	1,763,302	2,052,341
Cash, end of year	\$ 1,078,925	\$ 1,763,302
Non-cash transaction:		
Wheatheart contribution - land and building	-	257,000
Deferred capital contribution	-	(231,300)
Invested in capital and intangible assets	-	(25,700)

See accompanying notes to consolidated financial statements.

GREEN ACRES FOUNDATION

Notes to Consolidated Financial Statements

Year ended December 31, 2024

Nature of operations:

Green Acres Foundation (the "Foundation") is incorporated under the Alberta Housing Act, and operates ten senior citizens communities, four of which also provide health care services. In addition, the Foundation operates sixteen cottages, and one apartment complex for senior citizens. There are also eight apartment buildings in Southern Alberta under an operating agreement with the provincial government. It is a public foundation and is exempt from tax under the Income Tax Act. The Foundation operates two separate divisions, Green Acres Foundation - Lodges ("Lodges") and Green Acres Foundation - Apartments ("Apartments"). These consolidated financial statements present the assets, liabilities, revenues and expenditures of both divisions, inter-divisional revenues and expenditures are eliminated. These consolidated financial statements also include the assets, liabilities, revenues and expenditures of the Friends of Green Acres Seniors Society ("Friends"). Friends was formed to raise funds for the Foundation. Separate financial statements for Friends are prepared in addition to these consolidated financial statements.

1. Significant accounting policies:

These consolidated financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations in Part III of the CPA Canada Handbook - Accounting.

The Foundation's significant accounting policies are as follows:

(a) Financial instruments:

Financial instruments are recorded at fair value on initial recognition. Freestanding derivative instruments that are not in a qualifying hedging relationship and equity instruments that are quoted in an active market are subsequently measured at fair value. All other financial instruments are subsequently recorded at cost or amortized cost, unless management has elected to carry the instruments at fair value. The Foundation has elected to carry fixed income securities, including bonds and guaranteed investment certificates and similar financial instruments at fair value.

Transaction costs incurred on the acquisition of financial instruments measured subsequently at fair value are expensed as incurred. All other financial instruments are adjusted by transaction costs incurred on acquisition and financing costs, which are amortized using the straight-line method.

GREEN ACRES FOUNDATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(a) Financial instruments (continued):

Financial assets are assessed for impairment on an annual basis at the end of the fiscal year if there are indicators of impairment. If there is an indicator of impairment, the Foundation determines if there is a significant adverse change in the expected amount or timing of future cash flows from the financial asset. If there is a significant adverse change in the expected cash flows, the carrying value of the financial asset is reduced to the highest of the present value of the expected cash flows, the amount that could be realized from selling the financial asset or the amount the Foundation expects to realize by exercising its right to any collateral. If events and circumstances reverse in a future period, an impairment loss will be reversed to the extent of the improvement, not exceeding the initial carrying value.

(b) Food and supplies inventory:

Food and supplies inventory is valued at the lower of cost and replacement cost.

(c) Intangible assets:

Intangible assets are measured initially at cost. The assets are amortized over their useful lives unless the life is determined to be indefinite.

The carrying value of an intangible asset whose life is determined to be indefinite is tested for recoverability whenever events or changes in circumstances indicate that the carrying amount may exceed its fair value. An impairment loss is recognized when the carrying amount exceeds its fair value. Impairment losses are not subsequently reversed.

The Foundation incurred costs for a lodge for which they have entered into an agreement with the provincial government to provide supportive living services in this facility over a 20 year term.

Amortization is provided for on a straight-line basis over the the term of the agreement.

GREEN ACRES FOUNDATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(d) Capital assets:

Capital assets purchased are stated at cost. Capital assets are amortized on a straight line basis using the following annual rates:

Asset	Rate
Buildings	25 years
Furnishings and equipment	3 - 5 years

Capital assets are reviewed for impairment whenever events or changes in circumstances indicate that the asset no longer has any long term service potential to the Foundation. Any such impairment is measured by a comparison of the carrying amount of an asset to estimated residual value.

(e) Net assets internally restricted:

Net assets internally restricted represents amounts set aside by the Foundation to be used for designated purposes.

(f) Revenue recognition:

The Foundation follows the deferral method of accounting for contributions which include donations and government grants. Operating grants are recognized in the period when receivable. Operating grants received for future periods are reported as deferred contributions until that period, when they are transferred to revenue.

Assets funded by the provincial government are recorded as an asset and a corresponding credit is recorded as an unamortized deferred capital contribution. Unamortized deferred capital contributions and related interest are recognized as revenue in the periods in which the related amortization expense of the funded capital asset is recorded. The related portion of the amortization expense and the deferred capital contributions are matched to indicate that the related amortization expense has been funded. Land that is contributed is recorded as a direct increase to investment in capital assets.

Revenue from rent and other services is recognized when the payment is received or receivable, and the service has been provided.

Endowment contributions are recognized as direct increases in net assets. Investment income earned on endowment contributions is restricted and recognized in income in the same periods as the related expenses are incurred.

GREEN ACRES FOUNDATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

1. Significant accounting policies (continued):

(g) Related party transactions:

Monetary and non-monetary related party transactions that have commercial substance are measured at the exchange amount when they are in the normal course of operations, except when the transaction is an exchange of a product or property held-for-sale in the normal course of operations. Where the transaction is not in the normal course of operations, it is measured at the exchange amount when there is a substantive change in the ownership of the item transferred and there is independent evidence of the exchange amount.

All other related party transactions are measured at the carrying amount.

(h) Contributed services:

A substantial number of volunteers contribute a significant amount of their time each year. Because of the difficulty of determining the fair value, contributed services are not recognized in the financial statements.

(i) Use of estimates:

The preparation of the financial statements in conformity with Canadian accounting standards for not-for-profit organizations 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 revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amounts of capital and intangible assets. Actual results could differ from those estimates.

GREEN ACRES FOUNDATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

2. Cash and cash equivalents:

The Foundation considers deposits in banks and short-term investments as cash and cash equivalents.

	2024	2023
Fixed income securities, bonds and guaranteed investment certificates, measured at fair value	\$ 36,805,727	\$ 30,297,613
Cash in bank	7,041,462	4,359,409
	43,847,189	34,657,022
Cash and investments not available for current operations	(42,768,264)	(32,893,720)
	\$ 1,078,925	\$ 1,763,302

The short-term investments have a fixed weighted average effective interest rate of 4.42% (2023 - 4.00%), mature between 2025 and 2035 and have a weighted average term until maturity of 3.99 years.

Included in investment income is realized and unrealized gains on investments of \$749,038 (2023 - realized and unrealized gains on investments of \$417,986).

3. Accounts receivable:

	2024	2023
ASHC funding	\$ 116,046	\$ 90,996
Goods and services tax recoverable	112,628	399,392
Accrued interest receivable	383,860	272,004
Capital contributions	90,000	135,000
Other	126,530	90,086
	\$ 829,064	\$ 987,478

GREEN ACRES FOUNDATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

4. Intangible asset:

	2024	2023
Intangible asset, at cost	\$ 5,617,096	\$ 5,617,096
Less accumulated amortization	3,534,832	3,253,977
	\$ 2,082,264	\$ 2,363,119

The Foundation incurred building costs of \$5,617,096 in 2012 in relation to the Sunny South Lodge, which is owned by the provincial government. The Foundation has a continuing interest in this lodge pursuant to a 20 year operating agreement. In 2015 the Foundation reclassified the net capital costs incurred from capital assets to intangible assets and commenced amortization of the costs over the remaining term of the agreement which extends to 2031.

Year ended December 31, 2024

5. Capital assets:

	Administration	Charitable Division Bus	Black Rock Terrace	Garden View Lodge	Pemmican Lodge	Golden Acres Lodge	Blue Sky Lodge	Piyami Lodge	Piyami Place	Sunny South Lodge	Golden Acres Cottages	Abbey Road Terrace	8th Street South	105 Carinthia Road West	Wheatheart Manor	2024 Total	2023 Total
Land	44,671	-	892,946	-	2,395	407,467	6,000	-	85,000	-	-	504,000	915,843	1,298,401	25,700	4,182,423	4,182,423
Building	585,502	-	19,207,613	5,976,134	10,018,742	3,304,344	4,793,953	-	2,042,758	-	395,811	7,932,529	-	-	231,300	54,488,686	46,471,595
Less Accumulated Amortization	503,781	-	12,411,710	3,928,032	8,389,896	2,575,267	3,607,635	-	1,668,253	-	287,581	158,651	-	-	14,649	33,545,455	31,849,401
	81,721	-	6,795,903	2,048,102	1,628,846	729,077	1,186,318	-	374,505	-	108,230	7,773,878	-	-	216,651	20,943,231	14,622,194
Furnishings and equipment	740,733	110,422	567,021	202,253	526,160	70,887	147,477	21,857	116,425	196,159	5,619	129,027	-	-	-	2,834,040	2,638,077
Less Accumulated Amortization	713,226	110,422	515,101	202,253	526,160	70,887	147,477	21,857	116,425	196,159	5,619	12,903	-	-	-	2,638,489	2,614,690
	27,507	-	51,920	-	-	-	-	-	-	-	-	116,124	-	-	-	195,551	23,387
Work in Progress	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,066,464
2024 Total	153,899	-	7,740,769	2,048,102	1,631,241	1,136,544	1,192,318	-	459,505	-	108,230	8,394,002	915,843	1,298,401	242,351	\$ 25,321,205	\$ 25,894,468
2023 Total	172,316	-	8,367,203	2,166,478	1,913,093	1,222,218	1,358,617	-	541,216	883	116,133	7,570,464	915,843	1,298,401	251,603	25,894,468	

These financial statements reflect only the cost of capital assets incurred by the Foundation and the original cost of the buildings owned by Alberta Social Housing Corporation are not reflected in these financial statements.

During 2023 the Province contributed the Wheatheart Manor land and building to the Foundation. The value of contributed assets received in 2023 was \$257,000, which included \$25,700 for land and \$231,300 for building. There were no contributed assets in 2024.

GREEN ACRES FOUNDATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

6. Accounts payable:

	2024	2023
Trade payable and accrued liabilities	\$ 2,104,247	\$ 2,056,595
Goods and services tax payable	6,462	167,408
ASHC - Apartments surplus repayable	11,539	85,755
AHS COVID-19 grant funding repayable	256,094	768,282
Due on capital assets	15,175	320,251
Payroll remittances payable	-	162,641
	\$ 2,393,517	\$ 3,560,932

As required by Provincial legislation, any surplus from the Apartments operation is payable to ASHC. Therefore, the Apartments 2024 surplus of \$11,539 (2023 - \$85,755) is owing to ASHC and is included in accounts payable and accrued liabilities at December 31, 2024.

GREEN ACRES FOUNDATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

7. Deferred contributions:

Deferred contributions represent the portion of the unspent contributions for future operating expenses.

	Balance, beginning of year	Contributions received and receivable	Contributions recognized	Balance, end of year
AHS COVID-19 funding	\$ 438,331	\$ -	\$ (438,331)	\$ -
ASHC - capital maintenance reserve	162,721	64,800	(110,937)	116,584
Apartments - restricted operating reserve	93,000	-	-	93,000
CMHC	-	4,800,000	(931,956)	3,868,044
Other	165,228	131,575	(23,431)	273,372
	\$ 859,280	\$ 4,996,375	\$ (1,504,655)	\$ 4,351,000

8. Demand bank loan:

	2024	2023
RBC Financial Group 2.06% demand loan	\$ -	\$ 88,555

GREEN ACRES FOUNDATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

9. Deferred capital contributions:

Deferred capital contributions represent the portion of the unspent contributions for future capital projects.

	2024	2023
Balance, beginning of year	\$ 292,306	\$ 37,286
Add contributions received or receivable in current year	453,250	1,250,500
	745,556	1,287,786
Less transfers and amounts recognized as revenue in the year:		
- Transfer to unamortized deferred capital contributions (note 10)	(702,000)	(988,000)
- Operating revenue	(43,556)	(7,480)
Balance, end of year	\$ -	\$ 292,306

	2024	2023
The deferred contributions balance includes:		
Alberta Health Services - Piyami Place capital renewal fund	\$ -	\$ 37,306
City of Lethbridge - Affordable and Social Housing Capital Grant Funding ("ASHCG")	-	255,000
	\$ -	\$ 292,306

Of the opening balance of \$292,306, \$37,306 relates to Piyami Place capital renewal funds which are to be used for capital repairs and maintenance projects at this facility. During 2024, \$3,750 (2023 - \$7,500) was received and \$43,556 (2023 - \$7,480) was expensed for capital repairs and maintenance resulting in an ending balance of \$nil.

Of the opening balance of \$255,000 in City of Lethbridge ASHCG funding, \$135,000 was recorded as accounts receivable in 2023 and was collected within the current year. Additionally, the Foundation was approved for another \$90,000 as part of this grant which is included in accounts receivable at the year end. Both the opening balance and the current year contribution were transferred to unamortized deferred capital contributions.

During the year, \$357,000 (2023 - \$238,000) was received under the Affordable Housing Partnership Program. The entire amount was utilized and transferred to unamortized deferred capital contributions.

GREEN ACRES FOUNDATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

10. Unamortized deferred capital contributions:

Unamortized deferred capital contributions represents the unamortized portion of contributions received and spent on capital projects. Changes in unamortized deferred capital contributions are as follows:

	2024	2023
Balance, beginning of year	\$ 5,548,290	\$ 4,734,459
Transfer from deferred capital contributions (note 9)	702,000	988,000
Transfer from Province - Wheatheart building	-	231,300
	6,250,290	5,953,759
Amount recognized as revenue	(396,553)	(405,469)
	\$ 5,853,737	\$ 5,548,290

Unamortized deferred capital contributions as at December 31, 2023 of \$5,548,290 included \$1,194,000 related to the Abbey Road Terrace project. This project was completed and began amortization in 2024.

GREEN ACRES FOUNDATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

11. Net assets:

i) Internally restricted:

In 2024, the Board of Directors restricted \$6,733,147 (2023 - \$2,083,722) for projects. In prior years, the Board of Directors has restricted funds for capital (buildings, upgrades and land acquisitions) and technology. During the year \$58,907 (2023 - \$3,867,163) was used from internally restricted amounts for approved projects. The balances of internally restricted amounts are not available for other purposes without approval by the Board of Directors.

ii) Endowment:

In prior years the Foundation received an endowment of \$120,597. Net assets restricted for endowment purposes are subject to externally imposed restrictions stipulating that the principal be maintained intact. Investment income on the assets restricted for endowment purposes is externally restricted for specific purposes. In 2024, there was endowment interest earned of \$890 (2023 - \$690).

12. Invested in capital and intangible assets:

Investment in capital and intangible assets is calculated as follows:

	2024	2023
Capital and intangible assets, net of accumulated amortization	\$ 27,403,469	\$ 28,257,587
Amounts financed by:		
Unamortized deferred capital contributions	(5,853,737)	(5,548,290)
Demand bank loan	-	(88,555)
Payable on capital assets included in accounts payable and accrued liabilities	(15,175)	(320,251)
	\$ 21,534,557	\$ 22,300,491

GREEN ACRES FOUNDATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

13. Commitments:

- i) The Foundation had a 20 year operating agreement with Alberta Health Services for the operation of the 15 unit supportive living housing facility, Piyami Place that expired on July 1, 2024. The Foundation entered into an amending agreement on July 2, 2024 with an expiry date of February 28, 2029. The amending agreement does not include funding for repayment of principal or for capital renewal. Alberta Health Services provided annual funding for the operation of the project (2024 - \$1,442,845; 2023 - \$1,043,772) including funding for repayment of principal (2024 - \$78,946; 2023 - \$114,710). Also included is \$3,750 (2023 - \$7,500) of capital contributions restricted by Alberta Health Services for a capital renewal fund for Piyami Place. In 2024, the remaining \$43,556 of the capital renewal fund was recognized (2023 - \$7,480 recognized).
- ii) The Foundation operates the Golden Acres and Piyami Lodge personal care projects under agreements with Alberta Health Services. The Foundation also operates the Sunny South Lodge Designated Supportive Living, funded under an agreement with Alberta Health Services. The total revenue recognized in 2024 for the personal care projects at Golden Acres and Piyami Lodge and the Supportive Living agreement for Sunny South Lodge was \$6,671,629 (2023 - \$5,386,066).
- iii) The Foundation has signed utility contracts for electricity and natural gas that end December 31, 2027.

GREEN ACRES FOUNDATION

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2024

14. Financial risks and concentration of risk:

(a) Market risk:

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Foundation carries certain financial instruments at fair value, therefore, there is an interest risk that the value of these financial instruments may be adversely affected by the change in the interest rates. The Foundation actively manages their portfolio of financial instruments factoring in the changes in market interest rates.

The Foundation is exposed to interest rate risk on its fixed interest rate financial instruments as a result of investment in bonds and fixed interest instruments which subject the Foundation to a fair value risk, however, the risk associated is reduced to a minimum as these assets are mainly in government securities. There has been no change to the risk exposure from 2023.

(b) Liquidity risk:

Liquidity risk is the risk that the Foundation will be unable to fulfil its obligations on a timely basis or at a reasonable cost. The Foundation manages its liquidity risk by monitoring its operating requirements. The Foundation prepares budget and cash forecasts to ensure it has sufficient funds to fulfil its obligations. Liquidity risk has decreased due to the repayment of the Foundation's remaining debt obligations.

15. Contingent liability

The Foundation has been named in various legal claims. Management is of the opinion that the claims are without merit. The potential loss, if any, is not determinable at this time, and accordingly, no provision has been recorded.

16. Comparative information

The financial statements have been reclassified, where applicable, to conform to the presentation used in the current year. The changes do not affect prior year excess of consolidated revenue over expenses.



122 – 5th Avenue South, Lethbridge, AB T1J 0S9 • 403-328-1155 • www.greenacres.ab.ca

VIA EMAIL
March 31, 2025

Keith Davis
Chief Administrative Officer
Town of Picture Butte
120 – 4th Street North
Picture Butte, AB T0K 1V0

RE: GREEN ACRES FOUNDATION 2024 REPORT TO COMMUNITY

Dear Keith,

Please find attached the 2024 Report to Community for Green Acres Foundation.

As a partner municipality, I would like to request a time for Jeff Carlson, Board Chair, and I to address your council and review to this report. I look forward to your response so we can coordinate these arrangements.

Sincerely,

GREEN ACRES FOUNDATION

Dawna Coslovi
CEO

Encl.



Report to the Community —2024—



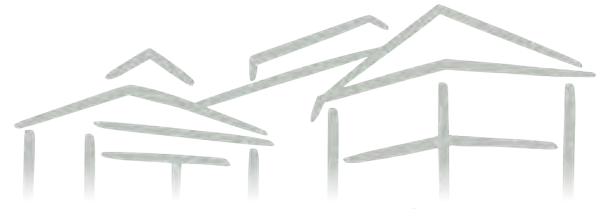
Message from the Chair and CEO

2024 was quite a year. At Green Acres Foundation we continued to grow; we opened up Phase 2 of the Abbey Road Terrace apartment complex in July. We are proud of that project as it gave new life to an existing building as well as new construction for much needed affordable apartments for seniors.

But 2024 also saw major inflationary pressures for all. On average, inflation rose 3% in 2024. Housing costs, particularly rent, was a major driver of inflation. Gasoline costs were also affected by inflation, which in turn caused higher costs for goods such as food. A situation that not only affected those on fixed incomes, like our senior residents, but also our staff as they saw the cost of living rise dramatically. We worked hard to control our costs at the Foundation and at the same time we still provided excellent housing and services. Our 2024 resident survey showed that 96% of residents were satisfied with their living environment; 96% cited satisfaction with Foundation staff; 99% were satisfied with the meals; and 98% felt safe and secure in their building. We could not have achieved this success without our group of dedicated employees. They are the best!

Looking to the future, we know we need to continue with our intentional growth plans. To do so, in 2024 we finalized a land purchase in the west Lethbridge Crossings area. That will be the site of a future Green Acres Foundation affordable apartment complex. We are also in the planning stage for a seniors' housing complex in Coaldale. Stay tuned! We also know the importance of maintaining our existing buildings and have plans to replace major building components and make a difference in our carbon footprint by enhancing our energy efficiency.

And finally, we are entering our 65th year of existence. A milestone achievement but more importantly – a privilege for us all to continue to be of service to seniors in our area.



“we are entering our 65th year of existence. A milestone achievement but more importantly – a privilege for us all to continue to be of service to seniors in our area.”

Board of Directors

Green Acres Foundation is governed by a Board of Directors. The board members are appointed by the City of Lethbridge, Lethbridge County, the Towns of Coaldale, Coalhurst, Picture Butte and Nobleford, and the Villiage of Barons. The 2024 board members were:

Jeff Carlson, *Chair*
Don McDowell, *Vice Chair*
Ron Gorzitza
Lorne Hickey
Roger Hohm
Blaine Hyggen
Cynthia Papworth
Jesse Potrie
Ryan Parker



Jeff Carlson, Chair
Board of Directors



Dawna Coslovi
Chief Executive Officer



403-328-1155



greenacres.ab.ca



@greenacreslethbridge

Who We Are

Our Mission

Green Acres Foundation provides affordable housing and quality services responsive to the needs of clients.

Our Values

Integrity, honesty, respect, and loyalty

Our Vision

To be a fiscally sustainable organization known for innovation, growth, diversity, and recognized as the trusted choice for affordable housing and quality services.

Our Guiding Principles

- We strive for the provision of service excellence while ensuring the safety, security, and dignity of residents and employees.
- We are innovative, attuned, and adapt to the future needs in the housing market place.
- We are open to diversity in programs and service delivery
- We uphold the highest ethical standards
- Affordability is a priority in our decision making
- Partnerships, collaboration, and cooperation are integral to our operations.
- We are a good corporate citizen

Our Strategic Priorities

- Organizational Growth and Sustainability
- Great Place to Live
- Great Place to Work
- Strategic Alliances and Partnerships
- Organizational Profile

We Offer



Housing



Services



Community



Affordability



Security



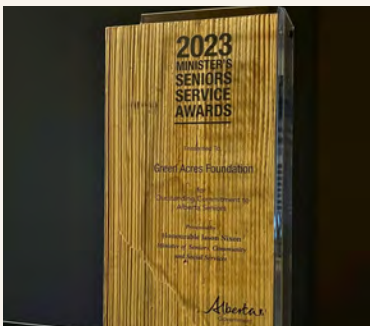
Activities and
Excursions

Alliances and Partnerships



Alberta Health Services

Green Acres Foundation plays an important role in providing the services necessary to allow residents to age in the community. Our partnership with Alberta Health Services (AHS) to provide health and personal care services in a lodge environment was initiated in 1999, making Green Acres Foundation a pioneer for the housing/health partners in the province. This model is now seen throughout the province. We also partner with AHS in providing short stays in community transition beds.



Lethbridge Elder Abuse Resource Network (LEARN)

Green Acres Foundation and LEARN formed a partnership in 2016, establishing the “safe suite” program. We provide safe accommodation in our seniors’ lodges for seniors who are experiencing abuse. This “safe suite” initiative is the first in Alberta and we received commendation as being the first in Canada. The Government of Alberta is endorsing our model throughout the province which showcases positive outcomes and cost effectiveness. In 2024, this initiative was recognized with the Minister’s Seniors Service Award.



Community Involvement

Donations from employees and residents include: \$5,441 to Westminster Elementary School Library, \$1,496 to the Terry Fox Foundation, \$680 to Big Brothers/Big Sisters, Feed the Bus for the Lethbridge Food Bank collected 1,695 lbs of food (equivalent to \$5,966) plus \$950 in cash donations, the Piyami Food & Toy Drive for the Picture Butte Food Bank collected 625 lbs of food and 91 toys, and Sunny South Lodge collected 275 lbs of food (equivalent to \$968) and 13 toys for the Coaldale Food Bank.



Youth Partnerships

We recognize the benefits of intergenerational interaction, and Green Acres Foundation is the official site for the Lethbridge Guides, meeting at two different facilities. We have more than 8 partnerships with schools in Lethbridge, Coaldale and Picture Butte, allowing for fun and learning between youth and our seniors.

“I was welcomed by residents and staff. The smiling faces every day from caregivers was never ending! Thank you all for the wonderful experience, care and respect. I will miss you all - residents, staff and management.” - Brian (Community Transition Bed Client)

Successes of 2024



Best of the Best

In 2024, Green Acres Foundation was honoured to have been recognized as the “Best of the Best” in the Seniors Housing Complex category for the 6th year in a row. This honour verifies that the citizens trust Green Acres Foundation to provide high quality housing and excellent services for seniors, so they can live safely and satisfied in their environment.

Best of Butte

In February 2024, Green Acres Foundation won the Best of Butte Non-Profit Award from the Picture Butte & District Chamber of Commerce.



Best of Butte Award, February 2024

Minister’s Seniors Service Award

In April 2024, Green Acres Foundation was recognized by the Province of Alberta with the Minister’s Seniors Service Award for "outstanding commitment to Alberta seniors." The Foundation's innovative "safe suite" program was cited for this award, in which the Foundation provides safe housing for seniors facing an abusive situation.



Minister’s Seniors Service Award, April 2024

COR Safety Audit

Green Acres Foundation received 87% on our COR Safety Audit.

CARF Accreditation

Green Acres Foundation received a three year renewal through the Commission on Accreditation of Rehabilitation Facilities (CARF) on July 1, 2024. This recognition reflects the Foundation’s commitment to being a “great place to live” and providing excellent care to our senior residents.



Successes of 2024

Abbey Road Terrace

In July 2024, we welcomed new residents into Phase Two of Abbey Road Terrace, the newly built addition to the historic building with 10 modern and spacious one and two bedroom apartments.



Phase 2 - Abbey Road Terrace, July 2024

Golf Tournament

At our 26th annual golf tournament in August, we raised \$62,000. These funds are used for “fun” purchases that enhance the lives of our senior residents.

Cancer Patient Short-Stay

In 2024, we increased our provision of affordable, convenient, and comfortable short stay accommodations for adults/senior patients and spouses from outside of Lethbridge area who were receiving outpatient treatment at the Jack Ady Cancer Centre. Usage of this program increased significantly in 2024, indicating the success of this program.

E-Bike for Sunny South Lodge

In September 2024, we launched our new assisted e-bike for our residents at Sunny South Lodge. The purchase of this e-bike was made possible through a community effort in Coaldale, with funding from the Tersteeg family, Kinsmen Club of Coaldale, Coaldale Community Wellness Association, and Green Acres Foundation.



Sunny South Lodge E-bike, September 2024

Social Media Video Competitions

To celebrate Seniors' Week in June, we hosted a friendly social media music video competition between our senior communities. The winning video, “Magic School Bus” was viewed over 9,000 times! Building on the success of this competition, we hosted a holiday video competition in December. The winning video, “Grandma Got Run Over by a Reindeer” was a big hit, amassing over 10,000 views!



“Magic School Bus” - Seniors' Week Video Contest Winner

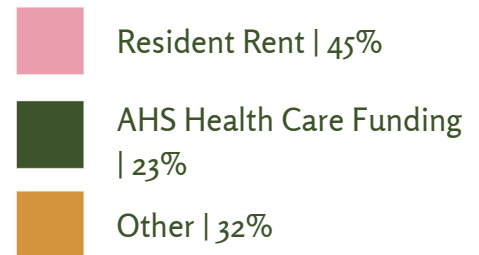
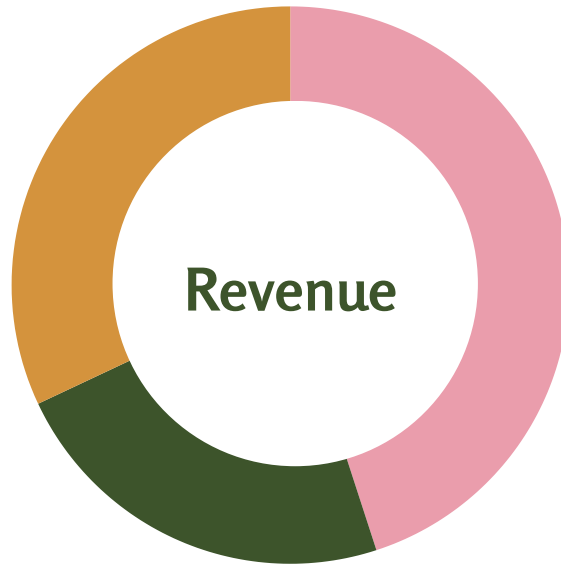


“Grandma Got Run Over By A Reindeer” - Holiday Video Contest Winner

2024 Financial Overview

Other Revenue

- Grants
- Investment Income
- Requisition
- Lodge Assistance Grant
- Donation Revenue

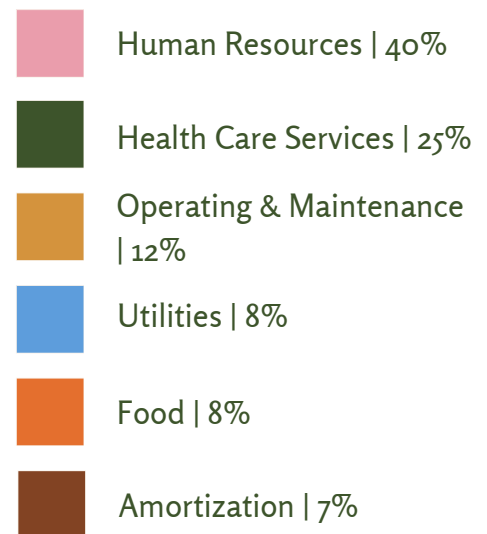
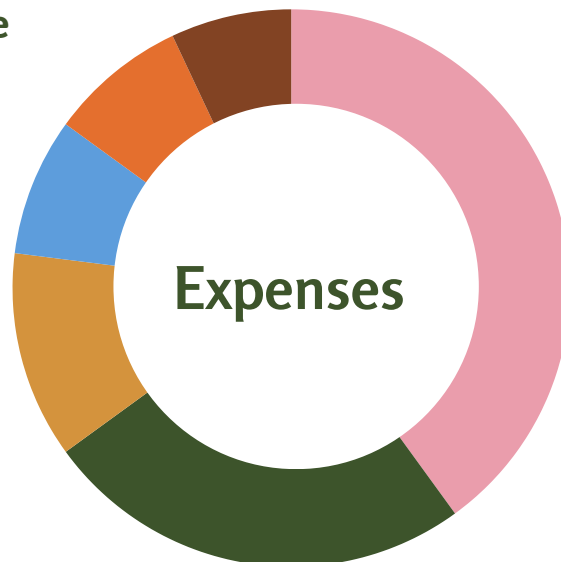


Operations & Maintenance

\$1,766,579

Examples include:

- Garden View Lodge kitchen renovation
- Pemmican Lodge kitchen renovation
- LED lighting upgrades
- Black Rock Terrace exterior building envelope
- Golden Acres Lodge foundation site repair



Apartment

\$733 / Month

Average Monthly Fee
for an Apartment

\$760 / Month

Average Expense
per Apartment



Lodge

\$1,887 / Month

Average Monthly Fee
for a Lodge Suite

\$2,342 / Month

Average Expense
per Lodge Suite

Our Residents and Employees



A Great Place to Live!

"I feel so at home here. I love to come and watch hockey games with friends."

"I enjoy all the staff. They always stop and talk, make jokes and interact with everyone!"

"I'm happy where I am. I hope to stay here."

"The bus outings are excellent!"

96%

of residents are satisfied with the cleanliness of their facility

98%

of residents feel their facility is safe.

99%

of residents are satisfied with meals

96%

of residents are satisfied/happy with the activities at the lodges

A Great Place to Work!

"Green Acres Foundation is awesome place to work."

"Great place to work. I've never had a work environment where everyone is so close. It's not just a work place to me it feels like a big family where we help each other in any way we can"

"I absolutely LOVE working here. It is definitely one of the best places I have had the pleasure of working at. I am invested in my job and the atmosphere makes it easy to be. Staff are always nice and helpful, they work as a team, and have residents' best interest in mind - which is hard to find. Management is great, and are always willing to deal with situations when they arise."



21%

of employees have 5 to 10 years of service.

25%

of employees have over 10 years of service.

96%

of residents are satisfied with staff.

87%

of employees say GAF is a great place to work.

2024 Foundation Facts

Age of Residents

77

Average age of residents living in apartment communities.



84

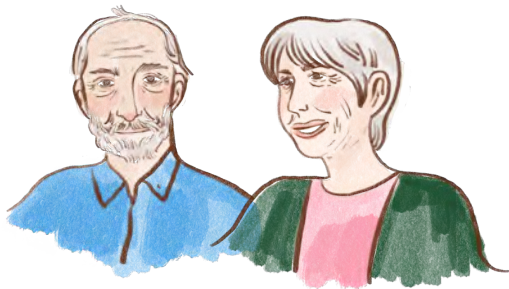
Average age of residents living in lodge communities.



9

Number of centenarian residents in 2024.

Percent of Male & Female Residents



Apartment Communities

28%

72%

Lodge Communities

34%

66%



1,870

Volunteer Hours



644,826

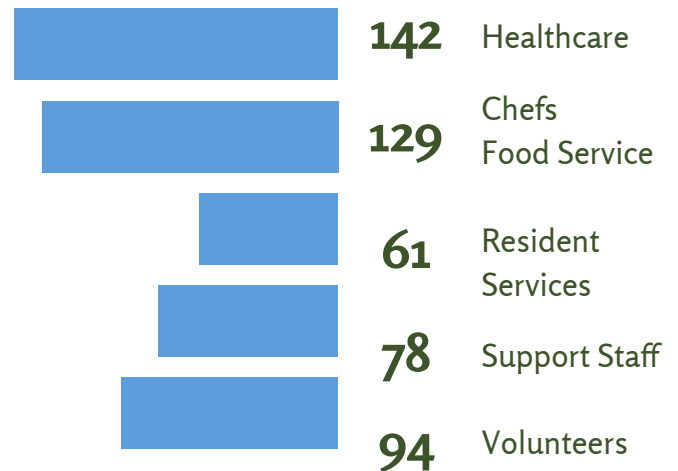
Meals Served



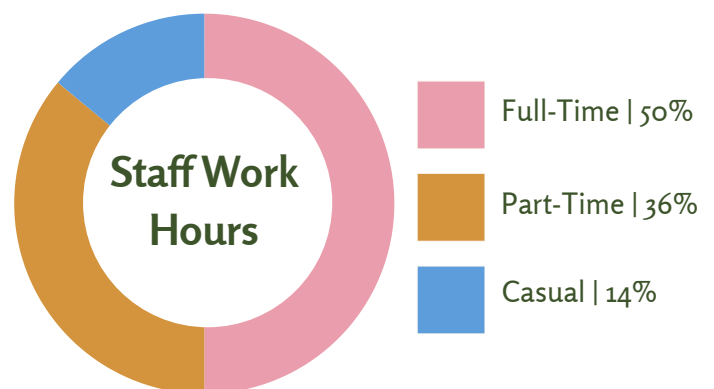
32,552

Rooms Cleaned

Number of Employees & Volunteers



Total 504



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Barons-Eureka-Warner Family & Community Support Services (FCSS)
Minutes of Board Meeting – Wednesday, March 5, 2025
Coaldale Hub (2107-13th Street)
In-person and Online

Attendance (in-person)

Degenstein, Dave – Town of Milk River, Board Chair
Chapman, Bill – Town of Coaldale, Vice-Chair
Bekkering, Garth – Town of Taber
Doell, Daniel – Village of Barons
Kindt, Kate – Town of Raymond (Alternate)
Kirby, Martin – Village of Warner
Nilsson, Larry – Village of Stirling
Deleeuw, Shelley – Town of Vauxhall
Heggie, Jack – County of Warner
Hickey, Lorne – Lethbridge County

Attendance (online)

Caldwell, Heather – Town of Coalhurst
Jensen, Melissa – Town of Nobleford
Payne, Megan – Village of Coutts

Absent – Board Members

Feist, Teresa – Town of Picture Butte
Foster, Missy – Village of Barnwell
Harris, Merrill – M.D. of Taber

Staff (in-person):

Morrison, Zakk – Executive Director
DeBow, Petra – Manager
Florence-Greene, Evelyn – Finance and Human Resources Coordinator

Call to Order

D. Degenstein called the meeting to order at 4:00 p.m.

Approval of Agenda

L. Nilsson moved the Board approve the agenda as presented.
Carried

Minutes

J. Heggie moved the minutes of February 5, 2025, FCSS Board meeting be approved as presented.
Carried

Delegation

Joint Health and Safety Committee Delegation

Stacey Maynes, Family Support Worker & Co-Chair of the Joint Health and Safety Committee reported to the Board on the Activities of the Joint Health and Safety Committee for 2024.

The Board discussed the Joint Health and Safety Committee Report.

L. Hickey moved the Board to accept the Joint Health and Safety Committee Report for 2024 for information.

Carried

Stacey Maynes left the meeting at 4:15 p.m.

Report to Municipalities – Family Services

Petra DeBow, Manager presented the Draft Report to Municipalities – Family Services 2024.

The Board discussed the information provided.

The Board thanked P. DeBow for her presentation.

G. Bekkering moved the Board approve the Report to Municipalities – Family Services 2024 as presented, and request Administration distribute the report to our Municipalities and Alberta Government funders.

Carried

Business Arising from the Minutes

All Councils Update

Z. Morrison provided an update and a brief overview.

The Board discussed the All-Councils Agenda.

The Board directed Z. Morrison is to send an invitation to former BEW FCSS Chair's and Executive Director's.

The Board directed Z. Morrison to send an official letter to the Mayor of Coaldale to provide greetings.

Correspondence

The following correspondence was presented for information:

- Board Highlights – January 2025.
- FCSSAA Annual Conference Save the Date – November 26-28, 2025.
- FCSS Impact Site Launching – February 1, 2025.
- FCSSAA Spring Regional Meetings Format (South Region – May 28th, 2025).
- SAKA AGM Meeting Minutes - January 17, 2024.



M. Kirby moved the Board to receive the correspondence as presented for information.

Carried

Reports

Executive Director

Z. Morrison reviewed the Executive Director's report.

The following was highlighted:

- FCSSAA Reginal Meetings – Dotmocracy results (attached).
- FCSS Director's Network Conference – May 2025.
- FCSSAA Annual Conference Planning Committee – South Region.
- Monthly Message – Community Volunteer Income Tax Program.

K. Kindt left the meeting at 5:20

G. Bekkering moved the Board to approve the Executive Director's Report as presented.

Carried

Financial Report

Z. Morrison reviewed the Financial Report.

The Board discussed the Financial Report.

B. Chapman moved the Board to approve the January 2025 Financial Report including:

- Financial statement for January 31, 2025;
- Monthly accounts for January 1-31, 2025; and
- ATB Mastercard Statement January 14, 2025, to February 12, 2025.

Carried

Governance Policy update 2.56

The Board discussed updating the Board Governance Policy Section, 2.5 Board Meetings.

Update bullet 2.5.6 the resolutions and proceedings at all meetings of the Board, and whether resolutions were carried, defeated, or for information.

L. Nilsson moved the Board to amend the Governance Policy 2.5 Board Minutes.

Carried

New Business

Signing Authority

L. Hickey moved the Board to authorize the removal Kaitlynn Weaver, Outreach Services Supervisor from signing authority effective March 5th, 2025.

Carried

Round Table

The Board shared municipal updates.

Date of Next Meeting

The date of the next regular Board meeting will be April 2, 2025, at the Coaldale HUB (2107 – 13th St.) in person and online (via Teams) starting at 4:00pm.

Adjournment

J. Heggie moved the meeting to adjourn at 5.46 p.m.

Carried




Chairperson



Date



Executive Director



Date