



The Summer Village of White Sands 2025  
Operating Budget May 2, 2025

# Introduction

## Why do municipalities have to develop budgets?

Under Alberta's Municipal Government Act, every municipality is required to develop a three-year operating budget and five-year capital budget to allocate revenues and expenditures for their municipality. Operating budgets are influenced by a wide range of factors.

## What is an operating budget?

An operating budget is a financial plan that balances the expected costs Administration believes the Summer Village will incur in the general day-to-day activities which is primarily funded through taxation and grants. The operating budget makes up the day-to-day costs needed to provide the services and programs.

## What is a capital budget?

The Summer Village's capital budget is like purchasing a home or vehicle – it funds major fixed assets for the future. At home, capital costs include your home, vehicles and renovations. The capital budget also funds the repayment of debt. At the Summer Village, capital purchases include machinery, vehicles, buildings, and parks.

## How does the municipality fund budgets?

The Council and Administration work hard to calculate exactly how much money is necessary to fund the programs and services in the operating and capital budgets and then generate the funds from multiple sources including taxable property assessments, net transfers from reserve, federal and provincial grants and user fees and sale of goods.

Everything the Summer Village does has an associated cost, whether it is a direct service such as snow removal and the purchasing of a vehicle to use for road maintenance or an indirect cost such as maintaining our facilities and running the municipality.

## What is a reserve?

A reserve is like a savings account. Every year, the Summer Village puts funds into reserves. Money is only taken out of a reserve when needed and used for critical capital and operational budget items. The advantage of putting money into reserves is that interest accrues on a large portion of the balance.

## Financial Reporting Requirements

The Alberta Municipal Government Act states that each municipality must prepare annual financial statements of the municipality for the preceding year in accordance with:

- Canadian generally accepted accounting principles for municipal governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook, and any modification of the principles or any supplementary accounting standards or principles established by the Minister by regulation.

The municipality's financial statements must include the municipality's debt limit, and the amount of the municipality's debt as defined in the regulations under section 271. Each municipality must make its financial statements, or a summary of them, and the auditor's report on the financial statements are available to the public in the manner the council considers appropriate by May 1 of the year following the year for which the financial statements have been prepared.

## Budget Overview:

The Municipal Operating budgets are influenced by a wide range of key factors.

### Revenue Sources

- **Property Taxes:** The primary source of local revenue. Influenced by assessment values and mill rates.
- **User Fees and Service Charges:** For compliance certificates, encroachment agreements, tax certificates, reproduction of previous tax notices, copying, scanning, lamination, etc.
- **Provincial Grants and Transfers:**
  - **Municipal Sustainability Initiative (MSI)** or its successor, the **Local Government Fiscal Framework (LGFF).**
  - These can fluctuate depending on provincial priorities and budgets.
- **Licensing and Permits:** Development permits, RV permits, Docks, Golf Carts, etc.
- **Investment Income:** Interest from reserves or municipal investments.

### 2. Expenditure Obligations

- **Salaries and Benefits:** Labour costs are often the largest budget line item.
- **Utilities and Operating Costs:** Cost to maintain facilities and provide services.
- **Service Contracts:** Waste collection, IT services, Grading, etc.
- **Debt Servicing Costs:** Interest and principal repayment on municipal borrowing (SMRWSC -Regional Waterline).
- **Intermunicipal Agreements:** Shared services like fire protection or regional water systems, road use agreement.

### 3. Economic and Demographic Trends

- **Population Growth:** More residents mean greater demand for policing, waste management, recreation, etc.
- **Inflation:** Increases costs for goods, services, and employee wages.
- **Local Economic Conditions:** no non residential/commercial development revenue from taxes and fees.

### 4. Legislative and Regulatory Requirements

- **Provincial Mandates:** Alberta government may require certain services (e.g., public education, RCMP Enhanced Policing).
- **Reporting and Audit Standards:** Compliance adds administrative costs.

### 5. Council Priorities and Strategic Plans

- Elected officials set priorities (e.g., affordable housing, economic development) that shape budget decisions.
- Public consultation can also influence where funds are allocated.

### 6. Infrastructure and Asset Management

- **Maintenance costs** for aging infrastructure must be accounted for in the operating budget.
- Decisions about when to replace or upgrade capital assets have operating impacts (e.g., energy savings vs. higher repair costs).

## Municipal Budget Overview:

### Administrative:

The Administrative Services budget for 2025 is \$216,381.08, representing a 9.23% reduction from the 2024 actuals of \$238,376.41. This decrease reflects cost savings associated with the operation of the newly constructed, municipally owned Municipal Office building. With the new office now fully operational on site, the municipality no longer incurs office rental expenses, contributing significantly to the reduced administrative costs.

### Legislative Requirements – Assessor and Appeal Boards

In accordance with Alberta's *Municipal Government Act (MGA)*, the municipality is required to support and fund key legislated roles and boards to ensure transparency and fairness in property assessment and development decisions. These include:

- The **Municipal Assessor**, whose contract cost in 2024 was **\$13,006.84**. In 2025, the contract is budgeted at **\$13,395.00**, representing a **2.98% increase**.
- The **Regional Assessment Review Board (ARB)**, with 2024 fees of **\$921.20**, increasing to **\$1,045.00** in 2025—an increase of **13.44%**. This reflects rising administrative costs and board support.
- The **Subdivision and Development Appeal Board (SDAB)** remains consistent, with a budget of **\$504.00** in both 2024 and 2025, showing a **0% increase**.

These roles are critical to municipal operations and required by law. The budget reflects the necessary funding to fulfill these obligations and maintain compliance with provincial legislation.

### Administrative Wages and Deductions

Wages and associated deductions, including both employee and employer contributions, are estimated at \$137,000.00 for 2025. This reflects a modest 1.23% increase from the 2024 actual amount of \$135,330.13. The increase accounts for regular wage adjustments and statutory deduction obligations such as CPP, EI, and other employer-paid benefits.

### Municipal Election Costs

In 2024, the municipality did not allocate funds for an election, as no general election was scheduled. However, a by-election was required during the year, resulting in an unplanned expense of \$3,609.89, which was covered from municipal reserves. To proactively manage future election costs, the 2025 budget includes \$5,000 to cover anticipated expenses related to the upcoming general municipal election. This allocation ensures the municipality is financially prepared to meet its legislative requirements for electoral administration.

### Alberta Provincial Enhanced Policing Requisition

The Alberta Provincial Enhanced Policing Requisition is a mandatory cost shared by municipalities to support provincial policing services. In 2024, the requisition was \$22,379.25, and in the 2025 budget, it has increased slightly to \$23,000.00, representing a 2.77% increase. This cost is legislated by the province and is outside of the municipality's direct control but must be included in annual budgeting to ensure compliance with provincial policing funding requirements.

### **Regional Service Agreement – Fire Protection**

The municipality participates in a regional fire services agreement to ensure the provision of fire protection and emergency response. In 2024, the cost for this service was \$50,629.26. The 2025 budget includes an estimated \$52,500.00, reflecting a projected increase of 3.71% in anticipation of a new agreement to be negotiated during the year. This estimate ensures funds are available to maintain uninterrupted fire protection services while accommodating potential cost adjustments under the forthcoming agreement.

### **Regional Service Agreement – Disaster Services**

The municipality also contributes to regional Disaster Services through a shared service agreement. In 2024, the cost for this agreement was \$9,900.00. For 2025, the budget has been increased to \$10,256.00, reflecting a 3.59% increase. This adjustment accounts for inflationary pressures and the ongoing need to support emergency preparedness and coordination across the region.

### **Regional Water Services Agreement – Shirley McClellan Regional Water Commission**

The municipality is a member of the Shirley McClellan Regional Water Commission and contributes to the cost of shared regional water infrastructure through a debenture financing agreement. Payments are calculated using a proportional formula set during the construction phase and remain fixed throughout the term of the debenture. For Phase 1 construction, the municipality's payment was \$4,355.00 in 2024, with a budgeted increase to \$4,491.00 in 2025, reflecting a modest, scheduled adjustment. These payments support both principal and interest obligations, helping to ensure the sustainability of the regional water supply system.

The Commission's Bulk Water Fill Station offers treated municipal water for residents to fill their cisterns. In 2025, the bulk water rate has increased from \$3.80 to \$4.10 per cubic metre—an increase of approximately **7.89%**. This rate adjustment will affect the cost of water used in municipal buildings, and the increased expense is reflected in the 2025 operational department budgets.

### **Stettler Regional Waste Management Commission**

The municipality is a member of the Stettler Regional Waste Management Commission, a regional partnership responsible for solid waste disposal and management services. The municipality contributes through an annual requisition payment based on its participation level in the commission. In 2024, the requisition was \$21,660.00, and it will increase to \$22,462.00 in the 2025 budget, representing a 3.70% increase. This increase reflects rising operational costs and ongoing investment in regional waste management infrastructure and services.

### **Shared Road Use Agreement – Township Road 40-4 (Stettler County)**

A shared Road Use Agreement is in place between the municipality and Stettler County for Township Road 40-4, which provides key access into the municipality. As part of this agreement, the road ban is lifted on the portion of the roadway within the municipal boundary from the May long weekend to the fall, allowing seasonal agricultural and residential traffic to pass without restriction.

Additionally, the municipality contributes to the costs of road maintenance and repair for county roads leading into the municipality. This cost is separately assessed on the tax notice as a per parcel rate, distinct from the municipal tax rate. This separate charge ensures that residents benefiting from these services contribute fairly to maintaining the infrastructure that supports regional connectivity and economic activity.

The municipality's operational budget also reflects a modest increase in water-related costs for municipal buildings, rising from **\$41,247 in 2024 to \$42,436 in 2025**—an increase of **\$1,189**, or approximately **2.88%**. This adjustment ensures the continued delivery of essential services while accounting for increased utility expenses.

### **Planning and Development Services**

The municipality's Planning and Development function includes several key contracted services that support responsible growth and regulatory compliance. This includes a contracted Development Officer to administer the Land Use Bylaw, a provincial Safety Codes Agency to oversee building, electrical, plumbing, and gas permits, and contracted engineering services to review development proposals, drainage plans, and infrastructure impacts as needed.

In 2024, the total cost for these combined services was \$18,169.00. The 2025 budget allocates \$20,980.00, representing a 15.47% increase. This adjustment reflects increased activity, higher service demand, and the need for professional oversight to ensure developments align with municipal planning objectives and safety standards.

### **Transportation Services**

The municipality's Transportation budget includes both summer and winter road maintenance activities essential to keeping local roads safe and passable year-round. This includes costs related to grader contractor services, gravel, fuel, equipment repairs, building operations, ditch grass cutting, and equipment maintenance. The budget also includes wages and deductions for staff involved in transportation operations.

In 2024, the total cost for these services was \$158,848.55. For 2025, the budget is set at \$157,336.00, representing a slight decrease of 0.95%, while continuing to support consistent levels of service delivery.

Please note: Dust control is not included in this operating budget. It is funded and reported separately under the capital budget, supported through grant funding.

### **Parks and Recreation**

The Parks and Recreation budget supports a range of community services and amenities that enhance the quality of life for residents and visitors. This includes grass cutting in parks and municipal reserve lands, wages and deductions, maintenance of outhouses and beach areas, purchase of goods and services, equipment rentals, contractors, insurance, and support for community events such as the Canada Day celebration and Jack's Pond Winter Activities. The budget also covers maintenance and improvements to playgrounds and other public recreational spaces.

In 2024, total expenditures were \$69,950.50. The 2025 budget is set at \$51,866.07, reflecting a significant reduction of 25.84%, primarily due to decreased wage costs while maintaining essential recreational services and amenities.

### **Culture**

The municipality provides financial and operational support to the Hall Society, which manages the Municipal Community Hall, the Bottle Depot, and the Take It or Leave It shed—all of which serve as important community facilities. These spaces contribute to local engagement, sustainability, and social connection.

The Community Hall budget includes municipal support for utilities (power, water, gas, sewer pump-out), Wi-Fi, bathroom and maintenance supplies, building upkeep, and wages and deductions tied to maintenance tasks. The Take It or Leave It shed encourages local reuse; however, when unusable items are left, the municipality may provide staffing for transportation and landfill disposal to maintain the site. In addition, the municipality covers power costs associated with the Bottle Depot, recognizing its community value.

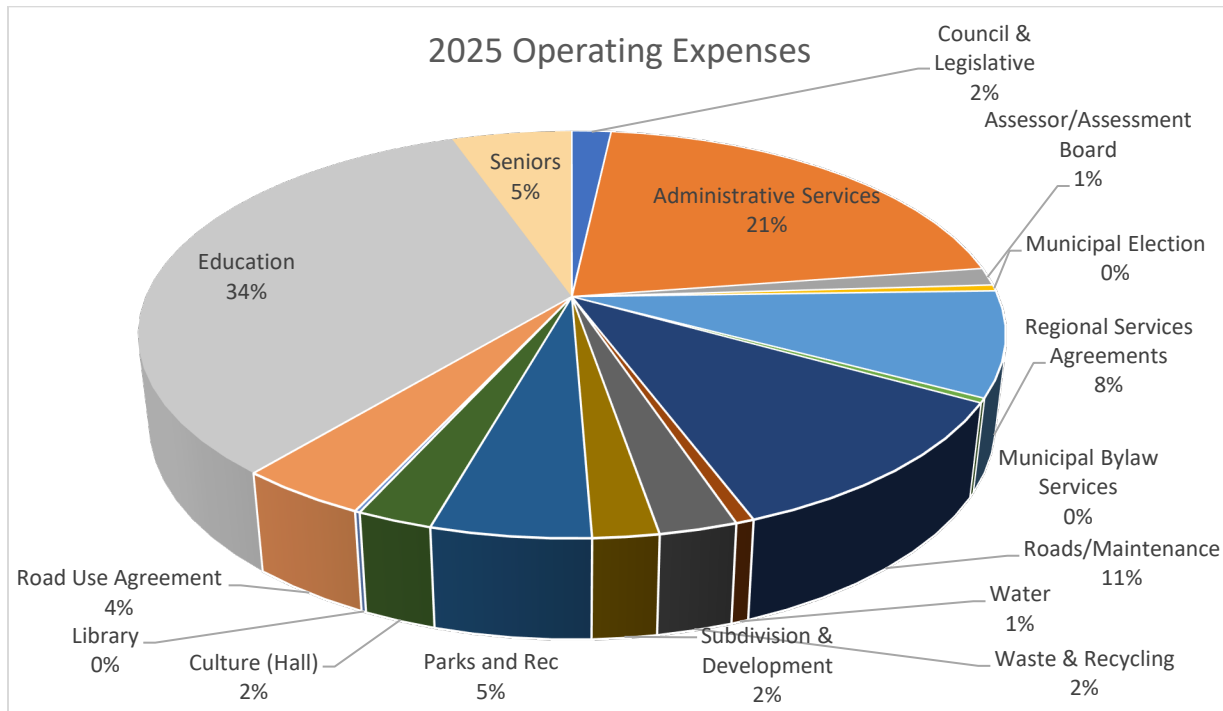
In 2024, the total cost for cultural facility support was \$26,329.58. The 2025 budget is \$26,395.00, showing a minor increase of \$65.42 (or 0.25%), while continuing to sustain these valuable community services.

### **Library Services – Parkland Regional Library Membership**

As part of the Culture budget, the municipality pays an annual membership requisition to the Parkland Regional Library System, ensuring residents have access to a broad range of library resources, digital services, and

programming. In 2024, the requisition was \$1,239.30, and in 2025, it will increase to \$1,710.00, reflecting a necessary adjustment in funding to support regional service delivery.

Beyond the requisition, the municipality is actively working with the library service to enhance local programming and bring well-deserved, accessible opportunities to the community. This includes support for the BYTE Programs, which promote digital literacy and inclusion, as well as the Kids Summer Reading Program and related activities that foster early learning, creativity, and engagement among youth.



### Municipal Funding and Proposed 2025 Tax Rate Adjustment:

#### Property Tax Control and Revenue Sources

Council retains authority over the total amount of property taxes collected each year, ensuring sufficient funding is available to meet both current operational needs and future infrastructure and service demands. In the Summer Village of White Sands, the majority of property tax revenue is derived from residential and vacant residential properties, due to a limited base of non-residential and linear assessments.

To help reduce reliance on property taxation, the municipality also generates revenue from various non-tax sources, including:

- **Service Fees:** Revenue is collected from services such as development permits, RV permits, tax certificates, compliance letters, building code permits, and ambulance service contributions.
- **Grants and External Funding:** These include provincial operating grants and the Canada Student Grant, which supports seasonal staffing and community programming.
- **Franchise Fees:** The Summer Village has chosen not to apply franchise fees to electricity or natural gas utility agreements. As a result, residents do not incur additional utility bill charges from the municipality. The franchise fee rate remains at **0%**, underscoring Council’s ongoing efforts to maintain affordability in essential services.

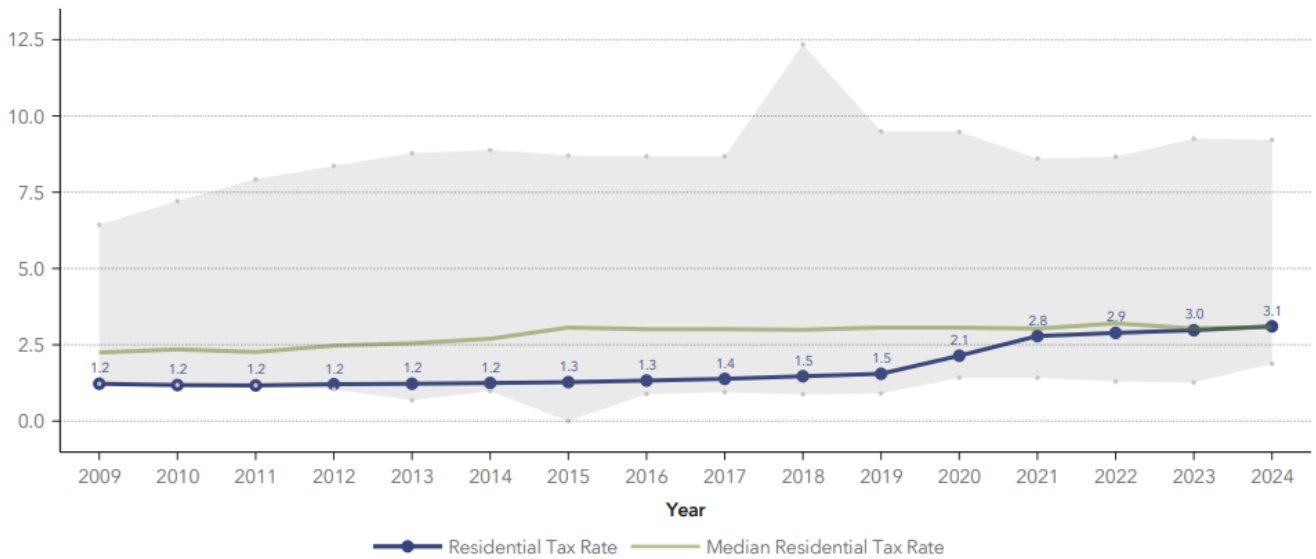
#### Proposed 2025 Tax Rate Adjustment

To meet the 2025 budget requirements while continuing to deliver essential services and maintain core infrastructure, Council is proposing a **modest 4% increase to the residential tax rate** over the 2024 level.

This proposed adjustment reflects inflationary pressures and rising costs of service delivery, while remaining consistent with Council’s commitment to fiscal responsibility and long-term financial sustainability.

**Tax Rate Comparison Across Summer Villages**

According to data from the [Government of Alberta’s Municipal Indicators website](#), the Summer Village of White Sands' residential tax rate (blue line) remains well within the normal range compared to other Summer Villages across Alberta. The green line on the graph represents the median residential tax rate, while the grey shaded area shows the range between the minimum and maximum tax rates among Summer Villages in the province.

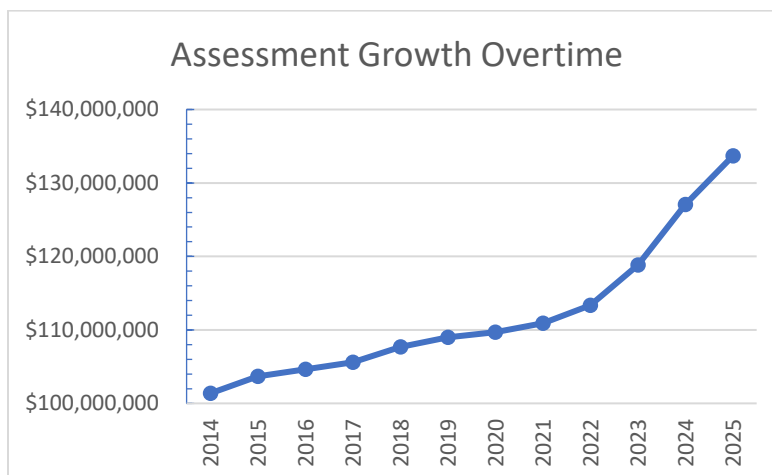


**Assessments:**

Residential property values are determined based on market value, which reflects the price a property would reasonably sell for in an open and competitive market between a willing buyer and seller. To establish these values, municipal assessors analyze real estate sales data and apply mass appraisal techniques and statistical models to calculate assessments across similar property types.

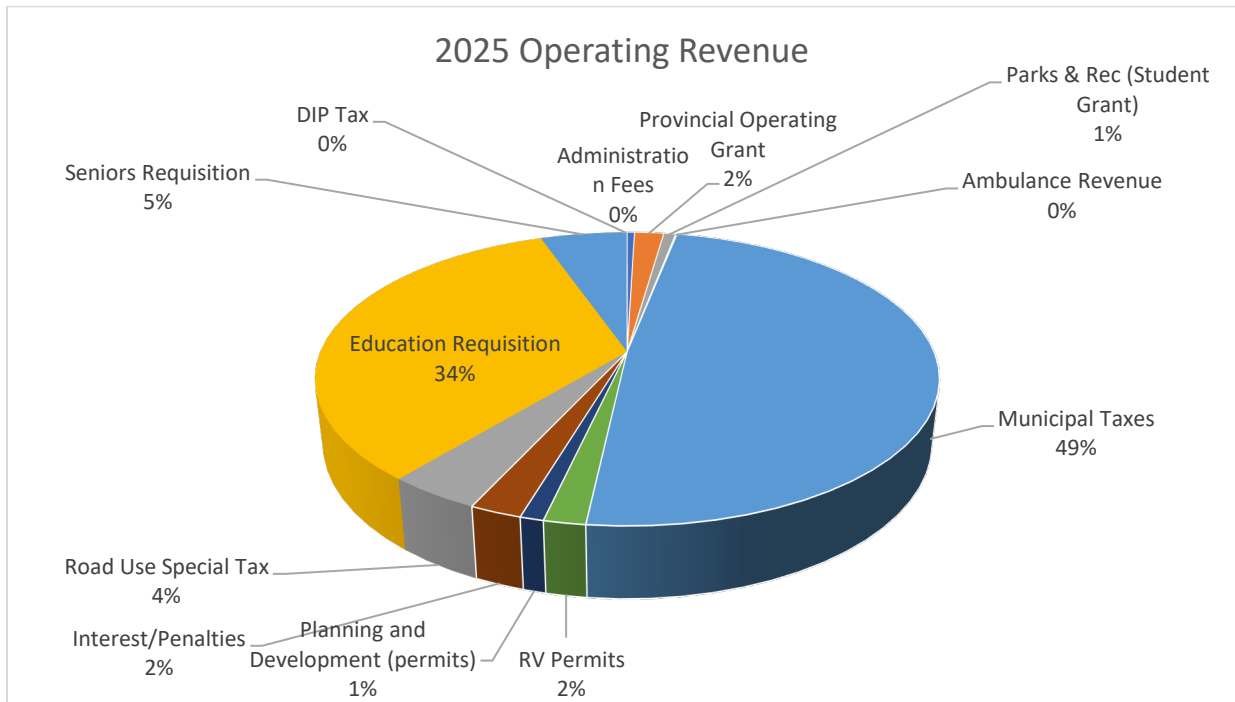
Certain property classes, including farmland, machinery & equipment, and linear property (e.g., pipelines, power lines), are not assessed using market value. Instead, these are valued using provincially regulated standards as outlined in Alberta legislation, ensuring consistency across municipalities.

The Summer Village of White Sands has experienced notable assessment growth. For the most recent assessment year, total assessed property values increased by \$6,635,970, representing a 5.1% increase over the previous year. This growth reflects ongoing development, property market trends, and reassessment outcomes.



## Tax Arrears and Collection Rate

As of January 1, 2025, the municipality reported \$5,033.00 in outstanding property taxes. This is a notable increase compared to March 13, 2024, when outstanding taxes totaled just \$676.72. Despite this temporary variance, the municipality maintains a strong collection rate of 99% of total taxes levied annually. This high collection rate reflects residents' overall compliance and the effectiveness of the municipality's tax administration processes.



## Requisitions and Special Taxes:

Requisitions are funds collected by the Summer Village on behalf of other organizations or levels of government. Although included on the property tax notice, these amounts are not part of the municipal tax rate and are remitted directly to the respective organizations. They are, however, recorded as expenses in the municipal budget for full transparency.

The following apply:

- **Alberta School Foundation Fund (ASFF)** – A provincial education requisition shown as a separate rate on the tax notice. This rate is set by the Province of Alberta and does not form part of the municipal tax rate.
- **Stettler Housing Authority (Seniors Housing)** – A requisition shown as a separate rate on the tax notice, calculated using the municipality's equalized assessment. This also does not form part of the municipal tax rate.
- **Road Use Special Tax** – A separate tax rate on the tax notice, applied on a per-parcel basis. This tax funds costs related to the Road Use Agreement with Stettler County and is not included in the municipal tax rate.

## School Tax Requisitions:

The Alberta School Foundation Fund (ASFF) is a provincial education requisition collected by the municipality on behalf of the Government of Alberta. This amount is shown as a separate line item on the property tax notice and is not included in the municipal tax rate.

In 2024, the ASFF requisition was \$311,688.41. For 2025, it will increase to \$347,744.00, representing an 11.57% increase. The municipality is required to collect and remit this amount directly to the province and has no control over the rate set.

## Seniors Housing Requisition – Stettler Housing Authority:

The Seniors Housing requisition supports the Stettler Housing Authority, which provides affordable and supportive housing options for seniors in the region. This requisition is part of the provincial requisitions and is shown as a separate rate on the property tax notice. It is not included in the municipal tax rate.

For 2025, the requisition will see a minimal increase, attributed to a slight rise in equalized assessment values within the Summer Village. The municipality collects and remits this amount on behalf of the province to help fund seniors housing services and infrastructure.

## County of Stettler Road Cost Sharing Special Tax:

The County of Stettler Road Sharing Agreement is a three-year contract that started in 2022. The Road sharing Agreement is a separate Special Tax Bylaw that is based on a per parcel rate within the municipality as per the MGA Section 382(1). This agreement sets up a Seasonal Road ban on Township Road 40-4 and Range Road 20-2 that is removed annually by the May Long Weekend or as soon as ground conditions permit. The contract increases annually by a percent equal to the annual Consumer Price Index as reported by Statistics Canada.

| <b>2025 DRAFT Operating Budget</b> |                       |                       |
|------------------------------------|-----------------------|-----------------------|
| <b>General Ledger</b>              | <b>2024 Actual</b>    | <b>2025 Budget</b>    |
| <b>REVENUES</b>                    |                       |                       |
| Administration                     | \$46,536              | <b>\$24,340</b>       |
| Protective Services                | \$825                 | <b>\$825</b>          |
| Common Services                    | \$0                   | <b>\$0</b>            |
| Planning & Development             | \$30,957.80           | <b>\$29,700</b>       |
| Parks & Recreation                 | \$25,360              | <b>\$7,560</b>        |
| Excess Collection of Req           | \$5,902.70            | <b>\$0</b>            |
| Taxes (Incl prov req & mun tax)    | \$877,320.27          | <b>\$949047</b>       |
| Other                              | \$25,654.27           | <b>\$23,600</b>       |
| <b>Total Revenues</b>              | <b>\$1,012,556.04</b> | <b>\$1,035,072</b>    |
| <b>EXPENSES</b>                    |                       |                       |
| Council & Legislative              | \$15,297.01           | <b>\$18,040</b>       |
| Administrative Services            | \$205,292.69          | <b>\$205,936</b>      |
| Common Office                      | \$33,083.72           | <b>\$10,445</b>       |
| Assessor                           | \$14,408.04           | <b>\$14,440</b>       |
| Municipal Election                 | \$3,609.890           | <b>\$5,000</b>        |
| Municipal Protective Service       | \$85,653.31           | <b>\$89,466</b>       |
| Transportation                     | \$158,848.55          | <b>\$157,336</b>      |
| Water Supply                       | \$2,544.02            | <b>\$5,991.91</b>     |
| Landfill & Recycling               | \$24,610              | <b>\$25,412</b>       |
| Subdivision & Development          | \$18,169.46           | <b>\$21,480</b>       |
| Recreation & Parks                 | \$69,950.50           | <b>\$51,866.07</b>    |
| Culture                            | \$27,568.88           | <b>\$26,395</b>       |
| Contingency                        | \$0                   | <b>\$0</b>            |
| Non-Municipal Requisition          | \$367,527.41          | <b>\$403,187</b>      |
| <b>Total Expenses</b>              | <b>\$1,026,563.48</b> | <b>\$1,034,995.07</b> |
| <b>(Surplus)/Deficit</b>           |                       | <b>(\$76.97)</b>      |

## Overall:

### Operating Budget

#### Balanced Operating Budgets and Financial Reserves

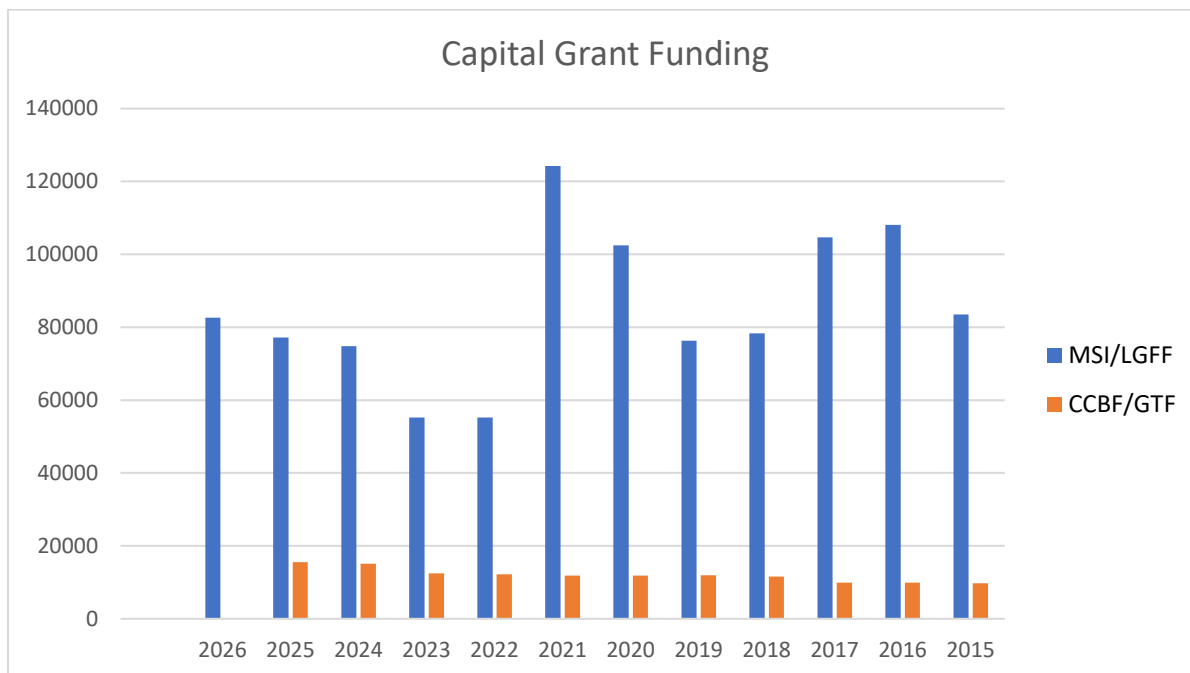
Under the Municipal Government Act (MGA), municipalities are required to adopt balanced operating budgets each year—deficit budgets are not permitted. This means budgeted expenditures must not exceed anticipated revenues at the time the budget is passed.

Once the balanced budget is approved by Council, any unforeseen or unbudgeted expenses that arise during the year cannot be added to the operating budget and must instead be funded from reserves. In anticipation of such needs, Council has maintained an unrestricted contingency reserve, ensuring the municipality is financially prepared for emergencies or unexpected costs. This approach reflects Council's ongoing commitment to responsible fiscal management and long-term financial stability.

| General Ledger                          | 2025 Budget           | 2026 Budget           | 2027 Budget        | 2028 Budget        |
|---|-----------------------|-----------------------|--------------------|--------------------|
| <b>REVENUES</b>                         |                       |                       |                    |                    |
| Administration                          | \$24,340              | \$25,314              | \$26,327           | \$27,380           |
| Protective Services                     | \$825                 | \$ 858                | \$ 892             | \$ 928             |
| Common Services                         | \$0                   | \$ 0                  | \$ 0               | \$0                |
| Planning & Development                  | \$29,700              | \$30,888              | \$32,124           | \$33,409           |
| Parks & Recreation                      | \$7,560               | \$7,862               | \$8,176            | \$8,503            |
| Excess Collection of Req                | \$0                   | \$0                   | \$0                | \$0                |
| Taxes (Incl prov req & mun tax)         | \$949047              | \$987,009             | \$1,026,489        | \$1,067,549        |
| Other                                   | \$23,600              | \$24,544              | \$25,526           | \$26,547           |
| <b>Total Revenues</b>                   | <b>\$1,035,072</b>    | <b>\$1,076,475.00</b> | <b>\$1,119,534</b> | <b>\$1,164,316</b> |
| <b>EXPENSES</b>                         |                       |                       |                    |                    |
| Council & Legislative                   | \$18,040              | \$18,762              | \$19,512           | \$20,292           |
| Administrative Services                 | \$205,936             | \$214,173             | \$222,740          | \$231,650          |
| Common Office                           | \$10,445              | \$10,863              | \$11,298           | \$11,750           |
| Assessor                                | \$14,440              | \$15,018              | \$15,619           | \$16,244           |
| Municipal Election                      | \$5,000               | \$5,200               | \$5,408            | \$5,624            |
| Municipal Protective Service            | \$89,466              | \$93,045              | \$96,767           | \$100,638          |
| Transportation                          | \$157,336             | \$163,629             | \$170,174          | \$176,981          |
| Water Supply                            | \$5,991.91            | \$6,232               | \$6,481            | \$6,740            |
| Landfill & Recycling                    | \$25,412              | \$26,428              | \$27,485           | \$28,584           |
| Subdivision & Development               | \$21,480              | \$22,339              | \$23,233           | \$24,162           |
| Recreation & Parks                      | \$51,866.07           | \$53,941              | \$56,099           | \$58,343           |
| Culture                                 | \$26,395              | \$27,451              | \$28,549           | \$29,691           |
| Contingency                             | \$0                   | \$0                   | \$0                | \$0                |
| Non-Municipal Requisition               | \$403,187             | \$419,314             | \$436,087          | \$453,530          |
| <b>Total Expenses</b>                   | <b>\$1,034,995.07</b> | <b>\$1,076,395</b>    | <b>\$1,119,452</b> | <b>\$1,164,229</b> |
| <b>(Surplus)/Deficit</b>                | <b>(\$76.97)</b>      | <b>(\$80.00)</b>      | <b>(\$82.00)</b>   | <b>(\$87.00)</b>   |
| <b>General Reserve</b>                  | <b>(\$515,836)</b>    | <b>(\$515,916)</b>    | <b>(\$515,919)</b> | <b>(\$516,006)</b> |
| <b>Public Land Reserve (Restricted)</b> | <b>(\$152,750)</b>    | <b>(\$152,750)</b>    | <b>(\$152,750)</b> | <b>(\$152,750)</b> |

## Capital Grant Funding - Local Government Fiscal Framework (LGFF):

The Municipal Sustainability Initiative (MSI) Capital grant program has been replaced by the Local Government Fiscal Framework (LGFF) as the Province's primary capital funding model for municipalities. Under this new framework, the municipality has been allocated \$77,148 for 2025 and \$82,650 for 2026.



The upcoming 2025–2029 Capital Project Plan, once approved by Council, will outline the use of these LGFF funds along with the unspent MSI capital funds from 2019–2023.

It is important to note that unused MSI grant allocations must be spent within five years of their original allocation date, or they may be subject to clawback by the province.

As such, the municipality is working to ensure that all eligible capital projects are aligned with available funding timelines to preserve access to these resources. CCBF/GTF must involve actionable permanent construction. MSI/LGFF is a bit more flexible.

## 2025 - 5 Year Capital Budget Summary

### Legislative Requirements

In compliance with provincial legislation, the Summer Village of White Sands is required to prepare and submit a 5-Year Capital Budget to Alberta Municipal Affairs for the 2025 calendar year and beyond. This budget outlines the municipality's long-term capital investment strategy, ensuring infrastructure needs are addressed in a sustainable and fiscally responsible manner.

### Capital Funding Sources

Capital projects in the Summer Village are funded through a combination of the following sources:

1. Local Government Fiscal Framework (LGFF) / formerly Municipal Sustainability Initiative (MSI) Capital Fund
2. Canada Community Building Fund (CCBF)
3. Municipal Reserves – primarily generated from prior-year operating budget surpluses

### Capital Projects Completed or Nearing Completion in 2024

- Front Street Road Widening Project – 100% complete

- Storm Water Drainage Plan – 100% complete (planning phase)
- Shoreline Management Plan – 60% complete (planning phase)
- Municipal Office Build – 98% complete
- Tree Purchase and Planting – 100% complete
- Truck Box Sander – 100% complete
- Mini Truck/UTV – 100% complete as of February 2025
- Water Debenture Phase 6 & 7 – 0% complete (pending initiation)

#### Proposed Capital Projects for 2025

Administration is proposing the following capital initiatives for 2025:

- Dust Control Measures – Buffalo Road and Jennifer Drive
- Permanent Solar-Powered Speed Radar Signage
- GIS Mapping Program Implementation
- Basketball Backboard Installation
- Parks and Trail Plan (planning phase)
- Recreation Plan (planning phase)

*Note:* The completed Storm Water Drainage Plan and the in-progress Shoreline Management Plan are expected to guide the development of future capital projects. These initiatives support long-term growth, environmental resilience, and enhanced quality of life for residents.

#### **Future Capital Planning**

Following the upcoming municipal election, Council’s strategic planning sessions will provide further guidance on capital priorities. These discussions will help identify and align future projects with evolving community needs and long-term strategic goals. See attached 5-year capital plan and Strategic Planning Document.

#### **Decisions:**

Council to adopt the 2025 Operating Budget as presented in the amount of **\$1,034,995**.

Council to approve the 2025 Capital budget as presented.

Council to approve the Three (3) year Operating Plan as presented.

Council approve the 2025 Five (5) year Capital Plan as presented.

