

Calgary Metropolitan Region Board Agenda

April 28, 2023, 9:00-10:30

High River Council Chambers, 309 Macleod Trail, High River

[YouTube Link](#)

- | | | | |
|---|---------------|-----------------------|-----------|
| 1. Call to Order & Opening Remarks | | Clark | |
| 2. Land Acknowledgment | | Hanson | |
| 3. Adoption of Agenda | | All | |
| <i>For Decision: Motion to adopt and/or revise the Agenda</i> | | | |
| 4. High River Community Presentation | (Verbal) | Snodgrass | |
| 5. Consent Agenda: | (Attachments) | Clark | |
| <i>Motion to approve the Consent Agenda</i> | | | |
| <i>A. Minutes February 24, 2022 - Approval</i> 3 | | | |
| <i>B. Q4 Actuals 2022 - Approval</i> 6 | | | |
| <i>C. Q1 Actuals 2023 - Approval</i> 8 | | | |
| <i>D. Board Strategic Initiatives Update – For Information</i> 10 | | | |
| 6. 2022 Audited Financial Statements | (Attachment) | Calvin Scott
AVAIL | 14 |
| 6A. Closed Session Pursuant to Section 23 of FOIP | | | |
| <i>Discussion Re: Audited Financial Statements</i> | | | |
| <i>For Approval: Motion that the Board approve the Audited Financial Statements for 2022</i> | | | |
| 7. REF Interpretation Guide | (Attachment) | Tipman | 43 |
| <i>For Decision: Motion that the Board approve the proposed amendments to the REF Interpretation Guide</i> | | | |
| 8. Proposed Member Funding Model | (Attachment) | Copping | 68 |
| <i>For Decision:</i> | | | |
| <i>A: That the Board direct CMRB Administration to advocate to the provincial government to increase the ongoing investment in CMRB.</i> | | | |
|
<i>B: Should the Board choose to requisition funds from the member municipalities, the population-based funding model will be adopted starting for the 2024 CMRB Budget year and direct CMRB administration to explore other funding formulas with interested member municipalities to determine if a more appropriate formula exists for future years.</i> | | | |

9. Roundtable
10. Next Meeting: Friday June 23, 2023
11. Adjournment

UPCOMING MEETINGS:

Land Use & Servicing and RTTMP Workshop	Thursday May 11 @ 9:30 AM	Royal Hotel
Land Use & Servicing Committee	Thursday June 8 @ 9:30 AM	GoTo Meeting
Board Meeting	Friday June 23 @ 9:30 AM	Rocky View County (Tentative)
Governance Committee	Friday October 13 @ 9:00 AM	GoTo Meeting

The Calgary Metropolitan Region is honored to be in the traditional territory of the Siksika, Kainai, and Piikani Nations of the Blackfoot Confederacy; the Tsuut'ina Nation; the Bearspaw, Chiniki, and Goodstoney Nations of the Stoney Nakoda; and the home of Métis Nation of Alberta Region 3.

In the spirit of truth and reconciliation the CMRB is actively working to build meaningful and mutually beneficial long-term relationships with Indigenous Nations and communities in and around the Region.

Delegates in Attendance

Mayor Peter Brown/Councillor Ron Chapman – City of Airdrie
Mayor Jyoti Gondek – City of Calgary
Mayor Jeff Colvin – City of Chestermere
Mayor Jeff Genung – Town of Cochrane (Vice Chair)
Reeve Delilah Miller – Foothills County
Mayor Craig Snodgrass – High River
Mayor Tanya Thorn - Town of Okotoks
Councillor Kevin Hanson – Rocky View County
Ann Laing, Municipal Affairs

CMRB Administration:

Greg Clark, Chair
Jordon Copping, Chief Officer
Liisa Tipman, Director of Regional Planning
Shelley Armeneau, Office Manager
JP Leclair, GIS & Data Leaf

1. Call to Order & Land Acknowledgment

Chair Clark called the meeting to order at 9:31 AM and provided a land acknowledgment.

2. Approval of Agenda

Moved by Mayor Brown **Seconded by** Mayor Gondek, accepted by Chair.

M 2022-61

Motion: That the Board approve the agenda.

Motion carried unanimously.

3. Consent Agenda

Moved by Mayor Thorn **Seconded by** Mayor Genung, accepted by Chair.

M 2022-62

Motion: That the Board approve the Consent Agenda.

Motion carried unanimously.

4. Vice Chair Election

The Board must elect a Vice Chair on an annual basis. An email was circulated by Administration to members inviting eligible members to volunteer or nominate for the position. Chair Clark updated the Board that Councillor Hanson expressed interest in the role. Mayor Genung indicated he would step back to let him take it on this year and officially nominated Councillor Hanson as Vice Chair.

Since Councillor Hanson is currently the Vice Chair of the Land Use and Servicing Committee, this nomination will leave that seat vacant. The Committee Vice Chair election will come to the March 9 committee meeting and

Chair Clark invited eligible members to let him know if they are interested in the role.

M 2022-63

Moved by Mayor Genung **Seconded by** Mayor Brown, accepted by Chair.

Motion: That the Board elect Councillor Kevin Hanson as Vice Chair of the Board.

Motion carried unanimously.

5. Board Chair & Chief Officer Goals

Moved by Mayor Genung **Seconded by** Councillor Hanson, accepted by Chair.

M 2022-64

Motion: That the Board approve the Board Chair and Chief Officer Goals for 2023.

Motion carried unanimously.

6. Amended Scoping RTTMP Project Charter

Liisa Tipman reviewed this item and answered questions about duplication of efforts, intermunicipal versus regional work and opportunities for possible pilot projects. She explained the process is meant to clarify what makes the most sense for the region, that supports and amplifies the work of the members, and what will be of the greatest benefit to the board in terms of action.

Moved by Mayor Thorn **Seconded by** Mayor Gondek, accepted by Chair.

M 2022-65

Motion: That the Board approve the Amended Project Charter for Scoping the Regional Transportation and Transit Master Plan Strategic Initiative.

Motion carried unanimously.

7. Joint Planning Area Context Study Terms of Reference Extension

Jordon Copping advised he has been in contact with Municipal Affairs about this request for an extension and he will update the Deputy Minister of the Board's motion after the meeting.

Moved by Mayor Genung, **Seconded by** Mayor Thorn, accepted by Chair.

M2022-66

Motion: That the Board approve a request to extend the deadline for completion of the Joint Planning Area Context Studies Terms of Reference to April 28, 2023.

Motion carried unanimously.

8. Roundtable

The Board discussed the following topics:

- Jordon Copping updated the Board on the subject of municipal land use considerations for wind and solar energy applications, which was brought up at the November 2022 meeting. RMA has made a motion to request the Government of Alberta to direct the Alberta Utilities Commission to establish a method of ensuring that there is funding in place for abandoned wind and solar energy to be decommissioned and reclaimed in an environmentally responsible way. In light of this, Municipal Affairs would

prefer to address the motion directly before making any presentations to CMRB on the subject. Jordon will continue to be in contact with Municipal Affairs and an update will come forward to future meeting.

- The Board discussed public misinformation about the concept of a 15-minute city. The Board were supportive of launching efforts to clarify the planning principles and correct terminology around this model. As a starting point, Mayor Gondek agreed to draft a letter on behalf of CMRB and circulate to Board members for input. Additional efforts may also be considered.
- Members discussed off-site lev bylaws and Mayor Thorn invited members to provide information about what they are doing in their municipalities, if they are willing.

Councillor Chapman stepped in for Mayor Brown at 10:10 AM.

- Updates on news in the region included:
 - On February 24 The City of Calgary is hosting a candlelight vigil to mark one year since the invasion of Ukraine by Russia. Members agreed to lend their names in support.
 - The Town of Cochrane highlighted an announcement that Garmin Canada is expanding their headquarters in Cochrane.
 - Rocky View acknowledged the announcement that the De Havilland Field airplane manufacturing complex will be built on 1,500 acres of land in Wheatland County, just east of Calgary.
- Chair Clark updated members that Municipal Affairs has reached out to indicate the Minister will be calling a meeting to conduct a review of regional growth boards as per the Premier's direction. Dates and details will be forthcoming.

9. Next Meeting

Board Economic Development Workshop Friday April 13, 2023. Combined Board meeting and Economic Development Workshop Friday April 28th, 2023.

10. Adjournment at 10:40 AM.

Greg Clark, Chair

Agenda Item	5B
Submitted to	Board
Purpose	For Information
Subject	CMRB 2022 Q4 Actuals
Meeting Date	April 28, 2023
<i>Motion that the Board review and receive for information the 2022 Q4 Actuals</i>	
<p>Background</p> <ul style="list-style-type: none"> • The CMRB has been funded by the Government of Alberta through the Alberta Community Partnership grant program. • The Governance Committee met on April 14, 2023 and recommended the Board review and receive for information the Q4 Actuals. 	
<p>Attachments</p> <ul style="list-style-type: none"> • Q4 Actuals for 2022 	

Introduction

CMRB Administration has compiled the Q4 Actuals. At the April 14, 2023 meeting the Governance Committee recommended the Board review and receive for information the Q4 Actuals for 2022.

Recommendation

That the Board review and receive for information the 2022 Q4 Actuals.

	2022 Budget	2022 Q4 Budget	2022 Q4 Actual	Q4 Variance	YTD Budget	YTD Actual	YTD Variance
REVENUE							
GoA Grant	\$1,000,000.00	\$0.00	\$ -	\$0.00	\$1,000,000.00	\$1,000,000.00	\$0.00
Interest on GIC	\$0.00	\$0.00	\$ -	\$0.00	\$0.00	\$1,183.14	\$1,183.14
Withdrawal from Reserves	\$937,000.00	\$200,000.00	\$ -	-\$200,000.00	\$967,000.00	\$580,291.97	-\$386,708.03
TOTAL Revenue	\$1,937,000.00	\$200,000.00	\$ -	-\$200,000.00	\$1,967,000.00	\$1,581,475.11	-\$385,524.89
EXPENDITURES							
CAPITAL EXPENSES							
Computers & Hardware	\$6,000.00	\$1,500.00	\$ 4,923.04	-\$3,423.04	\$6,000.00	\$4,923.04	\$1,076.96
Office Furniture	\$6,000.00	\$1,500.00	\$ -	\$1,500.00	\$6,000.00	\$0.00	\$6,000.00
Phone/Internet Hardware	\$3,000.00	\$750.00	\$ -	\$750.00	\$3,000.00	\$0.00	\$3,000.00
TOTAL CAPITAL EXPENSES	\$15,000.00	\$3,750.00	\$ 4,923.04	-\$1,173.04	\$15,000.00	\$4,923.04	\$10,076.96
OPERATING EXPENSES							
STAFFING COSTS							
Salary	\$655,000.00	\$161,000.00	\$ 189,541.59	-\$28,541.59	\$655,000.00	\$688,409.65	-\$33,409.65
Benefits	\$124,000.00	\$31,000.00	\$ 30,338.27	\$661.73	\$124,000.00	\$102,414.21	\$21,585.79
Board Chair	\$110,000.00	\$27,500.00	\$ 20,114.39	\$7,385.61	\$110,000.00	\$102,468.88	\$7,531.12
TOTAL STAFFING COSTS	\$889,000.00	\$219,500.00	\$ 239,994.25	-\$20,494.25	\$889,000.00	\$893,292.74	-\$4,292.74
OFFICE LEASE	\$87,000.00	\$21,750.00	\$ 19,732.05	\$2,017.95	\$87,000.00	\$78,254.45	\$8,745.55
OFFICE OPERATING COST							
General Operating Costs	\$36,000.00	\$9,000.00	\$ 15,401.58	-\$6,401.58	\$36,000.00	\$42,377.63	-\$6,377.63
Professional Fees	\$30,000.00	\$7,500.00	\$ 5,668.25	\$1,831.75	\$30,000.00	\$18,839.50	\$11,160.50
TOTAL OFFICE OPERATION COSTS	\$66,000.00	\$16,500.00	\$ 21,069.83	-\$4,569.83	\$66,000.00	\$61,217.13	\$4,782.87
TRAVEL COSTS	\$30,000.00	\$7,500.00	\$ 1,793.57	\$5,706.43	\$30,000.00	\$2,236.04	\$27,763.96
MEETING COSTS							
Meeting Venue/Catering	\$40,000.00	\$10,000.00	\$ 2,920.85	\$7,079.15	\$40,000.00	\$14,545.54	\$25,454.46
Per Diem	\$55,000.00	\$13,750.00	\$ 7,206.99	\$6,543.01	\$55,000.00	\$17,861.36	\$37,138.64
TOTAL MEETING COSTS	\$95,000.00	\$23,750.00	\$ 10,127.84	\$13,622.16	\$95,000.00	\$32,406.90	\$62,593.10
CONSULTANT COSTS							
Growth/ Servicing Plan	\$0.00	\$0.00	\$ -	\$0.00	\$0.00	\$0.00	\$0.00
Regional Initiatives	\$600,000.00	\$150,000.00	\$ 101,643.86	\$48,356.14	\$600,000.00	\$164,068.49	\$435,931.51
REF Consultants	\$80,000.00	\$20,000.00	\$ 8,971.98	\$11,028.02	\$80,000.00	\$22,050.97	\$57,949.03
TOTAL CONSULTANT COSTS	\$680,000.00	\$170,000.00	\$ 110,615.84	\$59,384.16	\$680,000.00	\$186,119.46	\$493,880.54
CONTINGENCY	\$75,000.00	\$18,750.00	\$ 12,148.57	\$6,601.43	\$75,000.00	\$12,566.26	\$62,433.74
TOTAL EXPENDITURE	\$1,937,000.00	\$481,500.00	\$ 420,404.99	\$61,095.01	\$1,937,000.00	\$1,271,016.02	\$665,983.98

Notes:

- Salary increase for staff is an in year budget change
- Inflation drove a significant increase in operation costs
- Contingency was used to pay for Growth Plan expenses as well as part of salary increase
- Delay in start of other initiatives resulted in significant in-year savings, these savings will fund programs in out years.

Agenda Item 5Bi

Agenda Item	5C
Submitted to	Board
Purpose	For Information
Subject	CMRB 2023 Q1 Actuals
Meeting Date	April 28, 2023
<i>Motion that the Board review and receive for information the 2023 Q1 Actuals</i>	
<p>Background</p> <ul style="list-style-type: none"> • The CMRB has been funded by the Government of Alberta through the Alberta Community Partnership grant program. • The Governance Committee met on April 14, 2023 and recommended the Board review and receive for information the Q1 Actuals. 	
<p>Attachments</p> <ul style="list-style-type: none"> • Q1 Actuals for 2023 	

Introduction

CMRB Administration has compiled the Q1 Actuals. At the April 14, 2023 meeting the Governance Committee recommended the Board review and receive for information the Q1 Actuals.

Recommendation

That the Board review and receive for information the 2023 Q1 Actuals.

	2023 Budget	2023 Q1 Budget	2023 Q1 Actuals	Q1 Variance
REVENUE				
GoA Grant	\$1,000,000.00	\$0.00	\$0.00	\$0.00
Interest on GIC	\$0.00	\$0.00	\$0.00	\$0.00
Withdrawal from Reserves	\$937,000.00	\$337,000.00	\$307,650.99	-\$29,349.01
TOTAL Revenue	\$1,937,000.00	\$337,000.00	\$307,650.99	-\$29,349.01
EXPENDITURES				
CAPITAL EXPENSES				
Computers & Hardware	\$6,000.00	\$1,500.00	\$2,645.07	-\$1,145.07
Office Furniture	\$6,000.00	\$1,500.00	\$0.00	\$1,500.00
Phone/Internet Hardware	\$3,000.00	\$750.00	\$0.00	\$750.00
TOTAL CAPITAL EXPENSES	\$15,000.00	\$3,750.00	\$2,645.07	\$1,104.93
OPERATING EXPENSES				
STAFFING COSTS				
Salary	\$690,000.00	\$180,000.00	\$180,371.31	-\$371.31
Benefits	\$136,000.00	\$34,000.00	\$28,754.84	\$5,245.16
Board Chair	\$110,000.00	\$27,500.00	\$21,038.01	\$6,461.99
TOTAL STAFFING COSTS	\$936,000.00	\$241,500.00	\$230,164.16	\$11,335.84
OFFICE LEASE	\$87,000.00	\$21,750.00	\$19,871.88	\$1,878.12
OFFICE OPERATING COST				
General Operating Costs	\$40,000.00	\$10,000.00	\$6,531.65	\$3,468.35
Professional Fees	\$30,000.00	\$7,500.00	\$0.00	\$7,500.00
TOTAL OFFICE OPERATION COSTS	\$70,000.00	\$17,500.00	\$6,531.65	\$10,968.35
TRAVEL & STAFF DEVELOPMENT	\$30,000.00	\$7,500.00	\$262.88	\$7,237.12
MEETING COSTS				
Meeting Venue/Catering	\$30,000.00	\$7,500.00	\$2,586.69	\$4,913.31
Per Diem	\$50,000.00	\$12,500.00	\$0.00	\$12,500.00
TOTAL MEETING COSTS	\$80,000.00	\$20,000.00	\$2,586.69	\$17,413.31
CONSULTANT COSTS				
Growth/ Servicing Plan	\$0.00	\$0.00	\$0.00	\$0.00
Regional Initiatives	\$600,000.00	\$150,000.00	\$45,588.66	\$104,411.34
REF Consultants	\$80,000.00	\$20,000.00	\$0.00	\$20,000.00
TOTAL CONSULTANT COSTS	\$680,000.00	\$170,000.00	\$45,588.66	\$124,411.34
CONTINGENCY	\$75,000.00	\$18,750.00	\$0.00	\$18,750.00
TOTAL EXPENDITURE	\$1,973,000.00	\$500,750.00	\$307,650.99	\$193,099.01

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- Notes
1. Withdrawals are below quarterly budgeted amount due to
 2. Evergreening of computer systems complete - will be on budget for the year.
 3. CPP and EI deductions decline through the year - will be on budget for the year.
 4. Anticipate spending on consultants to increase as the year progresses and more projects mature.

Agenda Item 5Ci

Agenda Item	5D
Submitted to	Board
Purpose	For Information
Subject	Board Initiatives Progress Update
Meeting Date	April 28, 2023
That the Board receive for information a progress update on Board initiatives	
<p>Summary</p> <ul style="list-style-type: none"> • In early 2022 CMRB Administration developed a draft 5-year planning timeline to visualize the recommendation to focus on implementing the Growth and Servicing Plans in the near term. • Following the Minister’s approval of the Growth Plan and Regional Evaluation Framework (REF) and the filing of the Servicing Plan by the Minister, CMRB began implementation of REF and the Growth and Servicing Plans. • In 2023, the CMRB confirmed five strategic initiatives. They are: <ul style="list-style-type: none"> ○ Phase 2 of Indigenous Relations ○ Regional Economic Development ○ Environmentally Sensitive Areas Database ○ Scoping the Regional Transportation and Transit Master Plan; and ○ Scoping the Water Roadmap Update • The purpose of this agenda item is to update the Board on the progress on these five initiatives and other pertinent projects. 	
<p>Attachments</p> <ul style="list-style-type: none"> • Table 1: 2022/23 Board Initiative Update 	

Table 1: 2022/2023 Board Initiatives Update

CMRB Initiative	Phase(s)	Status
1. Indigenous Relations	Dialogue	Dialogue - potential interest from Bearspaw First Nation for their Chief to come to a future board meeting and share information about the Nation and its interests
	Learning	Next opportunity for learning to be identified
	Co-create - Additions to Reserve Framework	Additions to Reserve (ATR) Framework - Draft principles developed, reviewed by contributors and refined. Contributors reviewing draft summary document. Siksika & Bearspaw Nations have participated in meetings in 2023, which were positive. Anticipate having a draft ATR framework to the Board in Q2 2023.
	Celebrate	Discussion and development of criteria for sites underway. Investigating technology options to present a Story of the Land pilot project. Outreach to Nations and communities is ongoing.
	Summary Report Overall project status	Not Applicable

Table 1: 2022/2023 Board Initiatives Update

CMRB Initiative	Phase(s)	Status
2. Regional Economic Development	Procurement	MNP LLP is consultant team.
	Environmental Scan	Interviews with municipal and external stakeholders are complete. Summary document circulated.
	Gap Analysis	Summary document circulated.
	Vision & Framework	Board workshop was held April 13th to discuss gap findings, discuss proposed vision and gather feedback. Second Board workshop scheduled for April 28th to further develop framework.
	Communications Overall project status	Ongoing.
3. Scoping Regional Transportation and Transit Master Plan	Procure SMEs	Aziz Merali and David Cooper were retained as subject matter experts (SMEs).
	Environmental Scan	Presentation of jurisdictional scan presented to LUSC March 9, 2023. First engagement with municipalities complete. Meetings with Working Group scheduled to discuss results and draft objectives.
	Objectives and Scoping	Workshop scheduled for May 11, 2023. Details under development.
	Finalize Scope, Sched and approx.	Not Applicable
	Overall project status	

Table 1: 2022/2023 Board Initiatives Update

CMRB Initiative	Phase(s)	Status
4. Scoping Water Roadmap Update	Procure SME	Arup retained for the project
	Environmental Scan and Governance Mapping	Ongoing
	Confirm Areas of Focus	Placeholder meetings with Working Group scheduled for 2023
	Gap Analysis - Role	Not Applicable
	Finalize Roadmap Update	Not Applicable
	Overall project status	
5. Environmentally Sensitive Areas Database	Procurement	Complete. O2 Planning and Design were the successful proponent.
	Available Datasets	Municipal Administrations and external organizations have provided data to the consultant. CMRB meeting with O2 to discuss a summary of findings.
	Data Gap Analysis	O2 is completing a gap analysis and will report back.
	Database Framework	Not Applicable
	Database Reporting	Not Applicable
	Overall project status	
6. DEAL v2	GIS update (internal to CMRB)	Ongoing.
	Municipal Feedback	All municipalities have returned feedback for level 1. CMRB Admin is updating per municipal feedback.
	Level 2 Data (approved, planned land use)	Ongoing. Will be sent for municipal review.
	Finalization	Not Applicable
	Overall project status	

Agenda Item	6
Submitted to	Board
Purpose	For Decision
Subject	2022 Audited Financial Statements
Meeting Date	April 28, 2023
<i>Motion That the Board approve the Audited Financial Statements for 2022</i>	
<p>Background</p> <ul style="list-style-type: none"> • Audited financial statements are required as part of the annual report which the CMRB is mandated to provide to the Minister of Municipal Affairs. • Avail Chartered Accountants presented the draft Audited Financial Statements for 2022 to the Governance Committee on April 14, 2023. • The Governance Committee reviewed the draft Audited Financial Statements and recommended approval to the Board. 	
<p>Attachments: 1. AVAIL Presentation</p> <p style="padding-left: 40px;">2. Draft Financial Statements for 2022</p> <p style="padding-left: 40px;">3. Management Letter</p> <p style="padding-left: 40px;">4. Post Audit Letter</p>	

1. Introduction

Audited financial statements are required to be provided to the Minister of Municipal Affairs. Avail Chartered Accountants presented the draft Audited Financial Statements for 2022 to the Governance Committee on April 14, 2023. The Governance Committee reviewed the draft Audited Financial Statements and recommended approval to the Board.

2. Recommendation

That the Board approve the Audited Financial Statements for 2022.

Calgary Metropolitan Region Board

2022 Audit Review

Agenda Item 6i

What we'll cover



Independent Auditor's Report

Financial Results

Independent Auditor's Report



Clean opinion – F/S are presented fairly in accordance with Canadian public sector accounting standards

Management is responsible for the financial statements

Board is responsible for management oversight

Auditor is responsible for:

- Identifying and assessing risk of material misstatement
- Understanding internal controls
- Evaluating policies and estimates
- Concluding on going concern assumption
- Evaluate presentation of financial statements

Financial Results

Statement of Operations



	Budget (unaudited)	2022	2021
Revenue			
Alberta Municipal Affairs	\$ 1,000,000	\$ 1,256,504	\$ 1,468,224
Interest	-	14,848	5,985
	<u>1,000,000</u>	<u>1,271,352</u>	<u>1,474,209</u>
Expenses			
Wages and benefits	779,000	789,115	769,939
Consulting fees	755,000	186,537	401,496
Board chair remuneration	110,000	102,469	120,003
Rent	87,000	78,254	73,457
Meeting costs	95,000	33,497	43,595
Office and administration	36,000	22,657	9,169
Professional fees	30,000	18,840	21,002
Dues and subscriptions	-	11,109	17,210
Professional development	-	5,786	6,114
Insurance	-	3,858	3,616
Travel and accommodation	30,000	2,236	1,768
Freight and delivery	-	1,520	67
Interest and bank charges	-	627	788
Amortization	3,299	3,299	1,658
	<u>1,925,299</u>	<u>1,259,804</u>	<u>1,469,882</u>
Excess of revenue over expenses	(925,299)	11,548	4,327
Accumulated surplus, beginning of year	<u>1,982,191</u>	<u>1,982,191</u>	<u>1,977,864</u>
Accumulated surplus, end of year	<u>\$ 1,056,892</u>	<u>\$ 1,993,739</u>	<u>\$ 1,982,191</u>

Financial Results

Statement of Cash Flows



	2022	2021
Operating transactions		
Excess of revenue over expenses	\$ 11,548	\$ 4,327
Adjustments for items which do not affect cash		
Amortization of tangible capital assets	3,299	1,658
	14,847	5,985
Net change in non-cash working capital items		
Accounts receivable	26,180	(4,698)
Prepaid expenses	(4,820)	(3,075)
Accounts payable and accrued liabilities	(8,700)	(196,964)
Deferred revenue	(256,504)	31,776
	(228,997)	(166,976)
Capital transactions		
Purchase of tangible capital assets	(4,923)	(688)
Investing transactions		
Change in short term investments	(192,435)	639,544
(Decrease) increase in cash and cash equivalents	(426,355)	471,880
Cash and cash equivalents, beginning of year	1,416,801	944,921
Cash and cash equivalents, end of year	\$ 990,446	\$ 1,416,801

Financial Results

Statement of Financial Position



	2022	2021
Financial assets		
Cash and cash equivalents	\$ 990,446	\$ 1,416,801
Short term investments (note 3)	1,485,228	1,292,792
Accounts receivable (note 4)	24,664	50,845
	<u>2,500,338</u>	<u>2,760,438</u>
Liabilities		
Accounts payable and accrued liabilities	47,447	56,147
Deferred revenue (note 5)	478,527	735,031
	<u>525,974</u>	<u>791,178</u>
Net financial assets	<u>1,974,364</u>	<u>1,969,260</u>
Non-financial assets		
Prepaid expenses	14,004	9,184
Tangible capital assets (schedule 1)	5,371	3,747
	<u>19,375</u>	<u>12,931</u>
Accumulated surplus (note 6, schedule 2)	<u>\$ 1,993,739</u>	<u>\$ 1,982,191</u>

Questions?

DRAFT

CALGARY METROPOLITAN REGION BOARD

FINANCIAL STATEMENTS

For the year ended December 31, 2022

DRAFT

CALGARY METROPOLITAN REGION BOARD
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For the year ended December 31, 2022

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INDEPENDENT AUDITOR'S REPORT

To: The Board of
Calgary Metropolitan Region Board

Opinion

We have audited the financial statements of the Calgary Metropolitan Region Board which comprise the statement of financial position as at December 31, 2022, and the statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2022, its results of operations, change 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 Financial Statements section of our report. We are independent of the Board in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the Board'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 Board or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITOR'S REPORT, continued

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than 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 Board'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 Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Lethbridge, Alberta

April 14, 2023

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Chartered Professional Accountants

CALGARY METROPOLITAN REGION BOARD
STATEMENT OF FINANCIAL POSITION
As at December 31, 2022

	2022	2021
Financial assets		
Cash and cash equivalents	\$ 990,446	\$ 1,416,801
Short term investments (note 3)	1,485,228	1,292,792
Accounts receivable (note 4)	24,664	50,845
	2,500,338	2,760,438
Liabilities		
Accounts payable and accrued liabilities	47,447	56,147
Deferred revenue (note 5)	478,527	735,031
	525,974	791,178
Net financial assets	1,974,364	1,969,260
Non-financial assets		
Prepaid expenses	14,004	9,184
Tangible capital assets (schedule 1)	5,371	3,747
	19,375	12,931
Accumulated surplus (note 6, schedule 2)	\$ 1,993,739	\$ 1,982,191

Commitments (note 11)

Approved on behalf of the board:

Member _____

Member _____

CALGARY METROPOLITAN REGION BOARD
STATEMENT OF OPERATIONS
For the year ended December 31, 2022

	Budget (unaudited)	2022	2021
Revenue			
Alberta Municipal Affairs	\$ 1,000,000	\$ 1,256,504	\$ 1,468,224
Interest	-	14,848	5,985
	1,000,000	1,271,352	1,474,209
Expenses			
Wages and benefits	779,000	789,115	769,939
Consulting fees	755,000	186,537	401,496
Board chair remuneration	110,000	102,469	120,003
Rent	87,000	78,254	73,457
Meeting costs	95,000	33,497	43,595
Office and administration	36,000	22,657	9,169
Professional fees	30,000	18,840	21,002
Dues and subscriptions	-	11,109	17,210
Professional development	-	5,786	6,114
Insurance	-	3,858	3,616
Travel and accommodation	30,000	2,236	1,768
Freight and delivery	-	1,520	67
Interest and bank charges	-	627	788
Amortization	3,299	3,299	1,658
	1,925,299	1,259,804	1,469,882
Excess of revenue over expenses	(925,299)	11,548	4,327
Accumulated surplus, beginning of year	1,982,191	1,982,191	1,977,864
Accumulated surplus, end of year	\$ 1,056,892	\$ 1,993,739	\$ 1,982,191

CALGARY METROPOLITAN REGION BOARD
STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the year ended December 31, 2022

	Budget (unaudited)	2022	2021
Excess of revenue over expenses	\$ (925,299)	\$ 11,548	\$ 4,327
Purchase of tangible capital assets	15,000	(4,923)	(688)
Amortization of tangible capital assets	3,299	3,299	1,658
	18,299	(1,624)	970
Net change in prepaid expenses	-	(4,820)	(3,075)
Change in net financial assets	(907,000)	5,104	2,222
Net financial assets, beginning of year	1,969,260	1,969,260	1,967,038
Net financial assets, end of year	\$ 1,062,260	\$ 1,974,364	\$ 1,969,260

CALGARY METROPOLITAN REGION BOARD
STATEMENT OF CASH FLOWS
For the year ended December 31, 2022

	2022	2021
Operating transactions		
Excess of revenue over expenses	\$ 11,548	\$ 4,327
Adjustments for items which do not affect cash		
Amortization of tangible capital assets	3,299	1,658
	14,847	5,985
Net change in non-cash working capital items		
Accounts receivable	26,180	(4,698)
Prepaid expenses	(4,820)	(3,075)
Accounts payable and accrued liabilities	(8,700)	(196,964)
Deferred revenue	(256,504)	31,776
Cash applied to operating transactions	(228,997)	(166,976)
Capital transactions		
Purchase of tangible capital assets	(4,923)	(688)
Investing transactions		
Change in short term investments	(192,435)	639,544
(Decrease) increase in cash and cash equivalents	(426,355)	471,880
Cash and cash equivalents, beginning of year	1,416,801	944,921
Cash and cash equivalents, end of year	\$ 990,446	\$ 1,416,801

CALGARY METROPOLITAN REGION BOARD
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2022

1. Nature of operations

Calgary Metropolitan Region Board is constituted under the Municipal Government Act and was approved by the Minister of Municipal Affairs on January 1, 2018 for the purpose of promoting long term sustainability, ensuring environmentally responsible land-use planning, growth management and efficient land use, developing policies regarding the coordination of regional infrastructure investment and service delivery, and promoting economic well-being and competitiveness of the region.

The members of the Board are City of Airdrie, City of Calgary, City of Chestermere, Town of Cochrane, Town of High River, Town of Okotoks, Rocky View County, and Foothills County.

The Board is exempt from income taxation under Section 149 of the Canada Income Tax Act.

2. Significant accounting policies

The financial statements are prepared in accordance with Canadian public sector accounting standards and reflect the assets, liabilities, revenues and expenses, and change in the financial position of the Board. Significant aspects of the accounting policies adopted by the Board are as follows:

- (a) Cash and cash equivalents
Cash and cash equivalents consists of cash on deposit and are recorded at cost.
- (b) Short term investments
Short term investments consists of term deposits with original maturities of greater than one month at the date of acquisition and are recorded at cost.
- (c) Revenue recognition
Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Restricted investment income is recognized in the year in which the related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Government transfers are recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets acquired

CALGARY METROPOLITAN REGION BOARD
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2022

2. Significant accounting policies, continued

(d) 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 consolidated Change in Net Financial Assets for the year.

(i) Tangible capital assets

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

	Years
Furniture and fixtures	10
Office equipment	5
Computer equipment	3

The full amount of the annual amortization is charged in the year of acquisition and none in the year of disposal.

(ii) Contributions of tangible capital assets

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

(iii) Leases

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

(e) Use of estimates

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

CALGARY METROPOLITAN REGION BOARD
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2022

3. Short term investments

Short term investments consists of Guaranteed Investment Certificates (GICs) that have effective interest rates of 0.50% to 4.50% and mature between March to October 2023.

4. Accounts receivable

	2022	2021
Interest receivable	\$ 13,493	\$ 1,333
GST receivable	11,171	49,512
	\$ 24,664	\$ 50,845

5. Deferred revenue

Deferred revenue consists of the unspent portion of the Alberta Municipal Affairs conditional grant for core administration costs and coordination of strategic initiatives related to provincially mandated responsibilities.

	Opening	Received	Recognized	Closing
Alberta Municipal Affairs	735,031	1,000,000	1,256,504	478,527

6. Accumulated surplus

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

	2022	2021
Unrestricted surplus	\$ 1,988,368	\$ 1,978,444
Equity in tangible capital assets (note 7)	5,371	3,747
	\$ 1,993,739	\$ 1,982,191

CALGARY METROPOLITAN REGION BOARD
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2022

7. Equity in tangible capital assets

	2022	2021
Tangible capital assets (schedule 1)	\$ 28,244	\$ 23,321
Accumulated amortization (schedule 1)	(22,873)	(19,574)
	\$ 5,371	\$ 3,747

8. Financial instruments

The Board's financial instruments consist of cash and cash equivalents, short term investments, accounts receivables, and accounts payable and accrued liabilities. It is management's opinion that the Board is not exposed to significant interest or currency risks arising from these financial instruments.

The carrying value of these financial instruments approximates their fair value.

9. Economic dependence

The Board is economically dependent on Alberta Municipal Affairs, as Alberta Municipal Affairs provides the Board with a substantial portion of its revenues.

10. Local authorities pension plan

Employees of the Board participate in the Local Authorities Pension Plan (LAPP), which is covered by the Alberta Public Sector Pensions Plans Act. LAPP is financed by the employer and employee contributions and investment earnings.

The Board is required to make current service contributions to the LAPP of 8.45% of pensionable earnings up to the Canada Pension Plan Year's Maximum Pensionable Earnings and 12.80% for the excess. Employees of the board are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 11.80% on pensionable salary above this amount.

Total current service contributions by the Board to the LAPP were \$69,656 (2021 - \$72,900). Total current service contributions by the employees of the Board to the LAPP were \$63,112 (2021 - \$66,630).

At December 31, 2021, the LAPP disclosed an actuarial surplus of \$11.9 billion.

CALGARY METROPOLITAN REGION BOARD
NOTES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2022

11. Commitments

The Board entered into various consulting agreements prior to December 31, 2022. The Board's total obligation under these agreements are \$391,690. These commitments are not recorded in the records until they are payable in accordance with the consulting agreements.

The Board has entered into an operating lease for a building and a digital copier. The Board's total obligation under these leases are \$20,978.

12. Budget amounts

The 2022 budget was approved by the Board and has been reported in the financial statements for information purposes only. The budget amounts have not been audited, reviewed, or otherwise verified.

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

Budgeted deficit per financial statements	\$ (925,299)
Less: Capital expenditures	(15,000)
Add: Amortization	3,299
Transfers from reserves	937,000
<hr/>	
Equals: approved balanced budget	\$ -

13. Approval of financial statements

These financial statements were approved by Board and Management.

CALGARY METROPOLITAN REGION BOARD
SCHEDULES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2022

Schedule of tangible capital assets						Schedule 1	
	Office equipment	Computer equipment	Furniture and fixtures	2022	2021	2022	2021
Cost:							
Balance, beginning of year	\$ 5,285	\$ 14,317	\$ 3,719	\$ 23,321	\$ 22,633		
Acquisitions	-	4,923	-	4,923	688		
Balance, end of year	5,285	19,240	3,719	28,244	23,321		
Accumulated amortization:							
Balance, beginning of year	4,228	13,858	1,488	19,574	17,916		
Annual amortization	1,057	1,870	372	3,299	1,658		
Balance, end of year	5,285	15,728	1,860	22,873	19,574		
Net book value	\$ -	\$ 3,512	\$ 1,859	\$ 5,371	\$ 3,747		
2021 net book value	\$ 1,057	\$ 459	\$ 2,231	\$ 3,747			

CALGARY METROPOLITAN REGION BOARD
SCHEDULES TO THE FINANCIAL STATEMENTS
For the year ended December 31, 2022

Schedule of changes in accumulated surplus**Schedule 2**

	Unrestricted	Equity in tangible capital assets	2022	2021
Balance, beginning of year	\$ 1,978,444	\$ 3,747	\$ 1,982,191	\$ 1,977,864
Excess of revenue over expenses	11,548	-	11,548	4,327
Current year funds used for tangible capital assets	(4,923)	4,923	-	-
Annual amortization expense	3,299	(3,299)	-	-
Change in accumulated surplus	9,924	1,624	11,548	4,327
Balance, end of year	\$ 1,988,368	\$ 5,371	\$ 1,993,739	\$ 1,982,191

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April 14, 2023

Board of Directors
Calgary Metropolitan Region Board
602 - 11 Ave SW, Unit 305
Calgary, AB T2R 1J8

Ladies and Gentlemen:

We have completed our audit of the financial statements of the Calgary Metropolitan Region Board for the year ended December 31, 2022. Our audit included consideration of internal control relevant to the preparation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, our review of any given control was limited and would not disclose all weaknesses in the system or all matters which an in-depth study might indicate. As you know, the maintenance of an adequate system of internal controls is the responsibility of the Board of Directors.

During the course of our audit for the year ended December 31, 2022, we identified no significant matters which may be of interest to the Board.

This communication is prepared solely for the information of the Board members and management of the Calgary Metropolitan Region Board and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

We would like to thank Jordon and Shelley for their assistance during our audit. Thank you for the continuing opportunity to be of service to your organization and we look forward to serving you in the future. If you have any questions or concerns regarding our audit or any other issues with which you may require our assistance, please do not hesitate to contact us.

Thank you.

Yours truly,

AVAIL LLP

Calvin Scott, CPA, CA

Agenda Item 6iii

DRAFT

April 14, 2023

Board of Directors
Calgary Metropolitan Region Board
602 - 11 Ave SW, Unit 305
Calgary, AB T2R 1J8

Ladies and Gentlemen:

RE: 2022 ANNUAL AUDIT OF CALGARY METROPOLITAN REGION BOARD

We are pleased to provide the following report relating to our audit of the financial statements of Calgary Metropolitan Region Board for the year ending December 31, 2022.

During the course of our audit we identified matters which may be of interest to the Board. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement and it is not designed to identify matters that may be of interest to the Board in discharging its responsibilities. Accordingly an audit would not usually identify all such matters.

The matters identified are included in this report which has been prepared solely for the information of the Board and is not intended for any other purpose. As such, we accept no responsibility to a third party who uses this report. Should any member of the audit committee or equivalent wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Our report is intended to assist the Board in fulfilling its obligation with respect to the 2022 financial statements. We have also attached a separate communication regarding the role of the Board and our recommendations for the Board of the Board.

We would be pleased to further discuss any of the issues addressed in the report or any other issue which may be of interest or concern to the Board.

Yours truly,

AVAIL LLP

Calvin Scott, CPA, CA
Enclosure

Agenda Item 6iv

I. Purpose and Scope of Examination

We refer you to our communication dated February 28, 2023, which outlines the purpose and scope of our examination.

II. Results of Examination

As a result of our examination, we report that, in our opinion, the financial statements as at December 31, 2022 present fairly, in all material respects, the financial position of the Board in accordance with Canadian public sector accounting standards.

Throughout the course of our examination, we received full co-operation from Board officials and employees. No restrictions were imposed on the method or extent of our examination. We were given access to all records, documents and other supporting data and were furnished all information and explanations we required. In addition, we had the opportunity to discuss accounting matters with Board officials.

III. Communication with Board

In accordance with the auditing standard "communications with those having oversight responsibility for the financial reporting process", the following matters are recommended to be communicated to the Board.

Matters to be Communicated	Reference/Comment
1. Significant Deficiencies in Internal Controls	During our audit, we did not encounter any significant deficiencies in internal controls.
2. Illegal Acts and Fraud	<p>An audit conducted in accordance with generally accepted auditing standards does not provide assurance about an entity's compliance with the laws and regulations that may affect it. These standards include, however, a requirement that the nature, extent and timing of the auditors' procedures should be designed so that, in the auditors' professional judgment, the risk of not detecting a material misstatement in the financial statements is reduced to an appropriately low level.</p> <p>However, due to the nature of illegal acts, an auditor conducting an audit in accordance with generally accepted auditing standards may not detect an illegal act, or recognize an act as being illegal, even if the effect of its consequences on the financial statements is material.</p> <p>Based on the results of our testing, we did not identify any illegal, improper or questionable payments or acts nor any acts committed with the intent to deceive, involving either misappropriation of assets or misrepresentation of financial information.</p>

3. Significant Accounting Principles and Policies	We refer you to note 2 to the financial statements for a summary of significant accounting policies adopted by the Board.
4. Management's Judgments and Accounting Estimates	<p>There were no disagreements between management and ourselves regarding management's judgments and accounting estimates.</p> <p>Going Concern Assumption - It is now a requirement that management make an assessment each year regarding the Board's ability to continue as a going concern. This assessment requires management to make certain judgments about the Board's ability to meet its obligations in the foreseeable future.</p> <p>Management has advised that they are aware of no events or conditions that cast doubt upon the Board's ability to continue as a going concern in the foreseeable future, and there is no intention to liquidate the Board's assets or otherwise cease operations.</p>
5. Written Representation from Management	As requested, management has provided us written representations that it has fulfilled its responsibility for the preparation of the financial statements and that it has provided us with the required information for us to complete our audit.
6. Other Information in Documents Containing Audited Financial Statements	Should the Board issue any report during the year that includes the audited financial statements, we will be required to read the unaudited information in the report prior to its release to ensure consistency with the information presented in the financial statements.
7. Disagreements with Management	There were no disagreements between management and ourselves with respect to the Board's accounting policies or presentation and disclosure in the financial statements.
8. Difficulties Encountered in Performing the Audit	The full co-operation of management and other personnel was received during our examination.
9. Financial Statement Disclosure	There were no contentious financial statement disclosure issues.
10. Other Matters	No other matters were noted.
11. Emerging Issues	<p>FUTURE ACCOUNTING CHANGES</p> <p>The Public Sector Accounting Board has issued the following accounting standards:</p> <p><u>PSG-8 Public Sector Guideline - Purchased Intangibles</u> (effective fiscal years beginning April 1, 2023) This guideline will allow recognition of purchased intangibles as assets. Earlier adoption is permitted.</p> <p><u>PS 3450 Financial Instruments</u> (effective fiscal years beginning April 1, 2022) Adoption of this standard requires corresponding adoption of PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation, and PS 3401 Portfolio Investments in the same fiscal period. These standards provide guidance on: recognition, measurement and disclosure of financial instruments; standards on how to account for and report</p>

transactions that are denominated in a foreign currency; general reporting principles and standards for the disclosure of information in financial statements; and how to account for and report portfolio investments.

PS 3280 Asset Retirement Obligations

(effective fiscal years beginning April 1, 2022)

This standard provides guidance on how to account for and report a liability for retirement of tangible capital assets. Early adoption of this section may be mandated by the Government of Alberta, pending recommendations from the ARO working group.

PS 3400 Revenue

(effective fiscal years beginning April 1, 2022)

This standard provides guidance on how to account for and report on revenue, and specifically, it addresses revenue arising from exchange and non-exchange (unilateral) transactions.

PS 3160 Public Private Partnerships

(effective fiscal years beginning April 1, 2023)

This standard provides guidance on the accounting for a public private partnership (P3).

PS 1201 – Financial Statement Presentation

(effective when PS 2601 and PS 3450 are adopted)

A new standard has been proposed to replace PS 1201 Financial Statement Presentation and is intended to provide an improved financial reporting framework.

Some of the key proposed changes are:

- liabilities will be separated into two categories: financial and non-financial
- the Statement of Financial Position will be restructured to present total assets followed by total liabilities to arrive at net assets
- the net debt indicator will be removed from the Statement of Financial Position and will be shown on a separate statement “Statement of Net Financial Assets or Net Financial Liabilities”
- the requirement to present a Statement of Changes in Net Financial Assets (Debt) will be removed
- other minor changes are proposed to the Statement of Cash Flows and budgeted information

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Calgary Metropolitan Region Board
Unadjusted Financial Statement Misstatements
For the year ended December 31, 2022

Unadjusted Financial Statement Misstatements	Proposed Adjustments Dr (Cr)				
	Opening Equity	Income Statement	Balance Sheet		
			Assets	Liabilities	Closing Equity
Subtotal	-	-	-	-	-
Income taxes	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -

Agenda Item	7
Submitted to	Board
Purpose	For Decision
Subject	REF Interpretation Guide Amendments
Meeting Date	April 28, 2023
<i>Motion that the Board approve the proposed amendments to the REF Interpretation Guide</i>	
<p>Summary</p> <ul style="list-style-type: none"> • The Regional Evaluation Framework (REF) Interpretation Guide describes the administrative procedures and processes related to implementation of the REF. • The REF Interpretation Guide is intended to support a common understanding of how applications will be processed by CMRB Administration and reviewed by the Board. Consistency in how REF requirements are interpreted increases the transparency and predictability of the REF process. • A REF Interpretation Guide was approved by the Board on November 18, 2022, and is in use as a supporting document to the REF process. • REF application 2023-01, City of Calgary Chinatown Area Redevelopment Plan, highlighted areas in the REF Interpretation Guide that were unclear and in conflict with the policies of the Growth Plan, specifically around Environmentally Sensitive Areas (ESAs). • REF application 2023-01 was withdrawn and resubmitted as REF application 2023-02. The application included additional reporting on Environmentally Sensitive Areas to meet the requirements of Growth Plan policy 3.3.2.1. • REF Interpretation Guide states that if an Environmental Screening identifies an Environmentally Significant Area onsite or within 100m of a plan area then an Environmental Study <i>may</i> be required; however, Growth Plan policy 3.3.2.1 states that if an ESA is identified onsite or within 100m of a plan area then an Environmental Study <i>must</i> be completed. • The proposed amendments in the attached REF Interpretation Guide are intended to add clarity to this section of the Guide. • On March 9, 2023, the Land Use & Servicing Committee recommended to the Board approval of the proposed amendments to the REF Interpretation Guide. 	
<p>Attachments</p> <ul style="list-style-type: none"> • DRAFT amendments to the REF Interpretation Guide 	

1. Background

The REF Interpretation Guide is intended to increase the transparency and predictability of the REF process by outlining the administrative processes and procedures of the REF. The REF Interpretation Guide provides an overview of:

- how applications will be received by the CMRB and what the application package should include,
- how applications will be processed by CMRB Administration,
- how recommendations to the Board will be made by CMRB Administration,
- how the Board will review and make decisions on REF applications, and
- how the Board will deal with matters of inconsistency with the Growth Plan or REF.

2. Proposed Amendments to the REF Interpretation Guide

As outlined at the November 18, 2022 Board meeting, the REF Interpretation Guide does not form part of the minister-approved REF document and can be amended by the Board. The Guide is intended to be a living document that can be updated in whole or in part, as necessary.

During the review of REF Application 2023-01, City of Calgary Chinatown Area Redevelopment Plan, it was identified that the REF Interpretation Guide was unclear in some portions of the Environmentally Sensitive Areas sections of the Guide. The REF Interpretation Guide states that if an Environmental Screening identifies an Environmentally Significant Area onsite or within 100m of a plan area then an Environmental Study *may* be required; however, Growth Plan policy 3.3.2.1 states that if an ESA is identified onsite or within 100m of a plan area then an Environmental Study *must* be completed.

REF Application 2023-01 was withdrawn and resubmitted as REF Application 2023-02. REF Application 2023-02 included reporting on previously completed environmental reports and studies to meet the requirements of Growth Plan policy 3.3.2.1.

To rectify this issue for future REF applications, amendments to the REF Interpretation Guide are proposed. These include:

- if there is inconsistency between the REF Interpretation Guide and the policies of the Growth Plan then the policies of the Growth Plan shall prevail,
- clarifying that if an ESA, as defined in the Growth Plan, is identified onsite or within 100m of the plan area by an Environmental Screening then an Environmental Study must be completed. An Environmental Study can include previously completed studies or reports provided they meet the requirements of the Growth Plan, and
- clarifying that the summary reporting around Environmental Studies submitted as part of a REF application can be completed by any member of administration, although the Environmental Studies themselves must be completed by a professional working in the appropriate field of study.

On March 9, 2023, the Land Use & Servicing Committee recommended to the Board approval of the proposed amendments to the REF Interpretation Guide.

3. Recommendation

That the Board approve the proposed amendments to the REF Interpretation Guide.

REGIONAL EVALUATION FRAMEWORK INTERPRETATION GUIDE

[DRAFT Amended LUSC Version March 9, 2023](#)

Agenda Item 7i

[DRAFT Amended](#) REF Interpretation Guide
[LUSC](#) Version: [March 9, 2023](#)
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1. INTRODUCTION

1.1. ROLE AND PURPOSE OF REF INTERPRETATION GUIDE

This Regional Evaluation Framework (REF) Interpretation Guide outlines the practices and procedures of the Calgary Metropolitan Region Board (CMRB) for approving statutory plan and plan amendments. As stated in the REF, the REF “provides the Board with the authority to evaluate and approve new Statutory Plans and amendments to existing Statutory Plans to ensure alignment with the goals, objectives, and policies of the Growth Plan” (page 2). The Growth Plan and REF were approved by the Minister of Municipal Affairs on July 11, 2022 and came into effect on August 15, 2022 per Ministerial Order MSD:064/22.

The REF Interpretation Guide is intended to increase the transparency and predictability of the REF process by outlining the administrative processes and procedures of the REF. It does not form part of the REF and can be amended by the Board as necessary. The Interpretation Guide provides an overview of:

- how applications will be received by the CMRB and what the application package should include,
- how applications will be processed by CMRB Administration,
- how recommendations to the Board will be made by CMRB Administration,
- how the Board will review and make decisions on REF applications, and
- how the Board will deal with matters of inconsistency with the Growth Plan or REF.

The REF Interpretation Guide is a companion document to the [CMRB Dispute Resolution and Appeal Bylaw](#) which guides how disputes around REF decisions of the Board, as well as other disputes, will be addressed and resolved.

The REF Interpretation Guide includes four appendices:

- Appendix 1 is a checklist summary of the submission materials necessary to be included as part of a complete REF application submission package. These requirements are found in *Section 5 Submission Requirements* of the REF.
- Appendix 2 is a REF application process chart. It outlines the steps and timeframes for the review of applications by the CMRB. The REF application process was approved by the Board on November 20, 2020.
- Appendix 3 are the expectations for reporting related to Growth Plan policy 3.3.2.1 which requires mapping and reporting related to Environmentally Sensitive Areas.
- Appendix 4 outlines how REF applications should report on placetypes.

[In the event that the information provided in the REF Interpretation Guide conflicts with the policies of the Growth Plan, the policies of the Growth Plan shall prevail.](#)

1.2. ROLE AND PURPOSE OF GROWTH PLAN AND REF

The purpose of the Growth Plan is to establish a long-term regional vision for growth and development in the CMR in accordance with the Board’s vision and the requirements of the *Calgary Metropolitan Region Board Regulation*.

The purpose of the REF is to enable Board review and approval of statutory plans (Intermunicipal Development Plans, Municipal Development Plans, Area Structure Plans and Area Redevelopment Plans) and statutory plan amendments to ensure they align with the regional goals, objectives, policies of the Growth Plan. The REF contains two main parts:

- Submission Criteria that identify which plans are considered regionally significant and are subject to the REF review process (Section 4 of the REF), and
- Submission Requirements that form the checklist of materials that need to be submitted as part of a REF application (Section 5 of the REF).

As noted above, the purpose of the REF application review is to determine if a statutory plan or plan amendment is consistent or inconsistent with the goals, objectives, and policies of the Growth Plan. CMRB Administration, with support from a third party reviewer, provides a formal recommendation to the Board on consistency. The role of CMRB Administration is not to review applications in terms of “good planning” or “bad planning” but to review statutory plans and plan amendments for consistency with regional goals, objectives, and policies as expressed through the Growth Plan. The role of the Board is to review the REF application for consistency with regional interests as identified in the Growth Plan.

If an application is generally consistent with the Growth Plan, it will receive an administrative recommendation of approval. If an application is generally inconsistent with the Growth Plan, it will receive a recommendation of refusal.

Formal comments and feedback are not provided by the Board in response to an application.

2. APPLICATION SUBMISSION

2.1. DETERMINING REGIONAL SIGNIFICANCE

Member municipalities are responsible for reviewing the REF and determining which of their proposed statutory plans or plan amendments are “regionally significant” and must be submitted to the Board for approval.

Member municipalities must submit regionally significant plans or plan amendments for approval through REF after first reading of the bylaw and any time prior to third reading of the bylaw. Each member municipality will determine at what point in their plan approval process REF applications will be submitted to the CMRB.

If a statutory plan or plan amendment is regionally significant in accordance with the REF, it must be reviewed and approved by the CMRB Board. If it is not approved by the Board, the plan cannot be approved by a municipal council and cannot come into effect.

The REF process is a trust-based process and therefore CMRB Administration does not monitor municipal council agendas and report to the Board on statutory plan or plan amendments or developments that may have regional significance but were not submitted for approval through REF. However, there may be an occasion where a member municipality has concerns related to how another member municipality determined regional significance. A process for how these concerns would be brought to

the Board for discussion is outlined below in REF Interpretation Guide *Section 7 Matters of Inconsistency with the Growth Plan and REF*.

2.2. REF APPLICANT

Member municipalities act as the applicants in the REF review and approval process. Members of the public, landowners, and developer proponents of a plan do not have standing in the REF process. They cannot speak for or against a plan or provide written comments to the REF process. Interested or concerned stakeholders or public members are encouraged to engage in the municipal planning process and provide feedback to the subject municipality directly.

2.3. OPTIONAL PREAPPLICATION MEETING

A member municipality may contact CMRB Administration to discuss regional significance prior to formally submitting their application. Preapplication meetings are an opportunity for CMRB Administration to review the REF with an applicant and provide any necessary clarifications about the REF process and requirements. Preapplication meetings are optional, non-binding, and do not discuss the potential outcomes of the Board review process.

CMRB Administration will not provide a formal response to a member municipality as part of the preapplication meeting. Ultimately, it is the responsibility of member municipalities to determine which of their proposed statutory plans or plan amendments are regionally significant using the criteria found in Section 4 of the REF.

CMRB Administration does not provide developer proponents, landowners, or the public with preapplication advice about their projects. Member municipalities determine which applications it will send to the CMRB for approval and should be contacted for more information. CMRB Administration does provide developers, landowners, or the public with information about the REF and Growth Plan documents, the REF process, or general questions about the role and purpose of the CMRB.

3. APPLICATION COMPLETE

Once submitted by a member municipality, CMRB Administration will determine if the REF application is complete within five working days of receiving the REF application. When a REF application is complete it means that CMRB Administration has received all the materials necessary to undertake its review of the REF application.

Both CMRB Administration and the third party reviewer check REF applications for completeness. As noted in Section 5.1 f) of the REF, a REF application must include "satisfactory information to ensure the new Statutory Plan or existing Statutory Plan amendment can be evaluated, such as applicable technical studies and other supporting documents." A completeness review will check if all information outlined in REF Interpretation Guide *Appendix 1 REF Application Submission Checklist* is provided within the REF application.

There is no requirement to submit technical studies as part of a REF application unless it is important for CMRB Administration to be aware of their scope and conclusions as part of understanding the statutory plan or plan amendment. Technical studies must be

completed by a professional practicing in the subject field of study and will not be reviewed for technical merit as part of the REF application process.

Once it is determined that a REF application is complete, CMRB Administration has a maximum of 20 working days to review the REF application and make a recommendation of refusal or approval to the Board.

4. REF APPLICATION REVIEW PROCESS

Once an application is determined to be complete, CMRB Administration will notify all members that a complete REF application has been received and it will outline the timelines for the REF application review process. This is a notification only and no action by member municipalities is required.

A member municipality may withdraw its REF application at any point in the REF application review process, and for any reason, by submitting written notice to CMRB Administration. An authorized member of municipal administration may submit a letter withdrawing the application on behalf of the municipality. Once a REF application is withdrawn, it will be removed from all CMRB meeting agendas and processes.

There is no waiting period to resubmit a statutory plan or plan amendment as a new REF application. Should the municipality wish to resubmit an application for a statutory plan or plan amendment that has been withdrawn, even if the statutory plan or plan amendment has not been changed in any way, it must be submitted as a new REF application. CMRB Administration will assign the application a new REF application number and review the application for completeness.

4.1. THIRD PARTY REVIEW

The REF application review process includes a third party review of a REF application. The purpose of the third party review is to provide an unbiased and objective assessment of a REF application. A third party review may be completed by a consultant or by a panel of the Land Use Technical Advisory Group (TAG).

The third party reviewer's role is to evaluate if an application is consistent with the policies and requirements of the Growth Plan and provide their assessment in a report submitted to CMRB Administration. Third party reviews do not determine if the proposed statutory plan or plan amendment should be recommended for approval or refusal. CMRB Administration will consider the findings of the third party review as part of making its recommendation. In addition to the third party review report, CMRB Administration will conduct its own review of the application materials and provide a covering report that summarizes its recommendation to the Board for approval or refusal and provide reasons for its recommendation.

4.1.1. Third Party REF Review by TAG or by Consultant

The third party review may be conducted by a consultant engaged by the CMRB to review the document or it may be conducted by members of the TAG. CMRB Administration will identify if the third party review will be conducted by a consultant or by a panel of TAG members. This decision will be made in consideration of the:

- scale, type, and location of the statutory plan and plan amendment,
- complexity of the referral, and

- capacity of TAG members to undertake the review within the timeframes required under the approval process.

If a TAG panel completes the third party review, representatives from three municipalities will be selected by CMRB Administration. TAG representatives must identify any real or perceived conflicts prior to being assigned to a third party review panel. The TAG panel will be consensus-based and each panel member will have one vote, should voting be necessary to reach a decision.

If a third party consultant completes the third party review, CMRB Administration will select a consultant from its list of pre-qualified consultants. Third party consultants must identify any real or perceived conflicts they have prior to being assigned a third party review. Third party consultants will be selected on a rotating basis unless a conflict of interest is identified. The costs associated with a third party consultant REF application review will be borne by the CMRB.

4.1.2. Report of Findings

Third party reviewers are required to submit a report of their findings which will be made public. The report will clearly state if the subject REF application is “generally consistent” or “generally inconsistent” with the policies and requirements of the Growth Plan. The report will also provide reasons for the findings. This report will be included in the recommendation provided by CMRB Administration to the Board, CAOs and TAG.

5. CMRB ADMINISTRATION RECOMMENDATIONS

CMRB Administration will circulate its recommendation by email to Board members, CAOs, and TAG in member municipalities to inform the Board’s decision-making process. The recommendation email will include CMRB Administration’s covering report and the full third party review report. The recommendation and third party report will be made public and posted on the CMRB’s website.

As noted above, CMRB Administration will not evaluate applications on any considerations not included in the Growth Plan. CMRB Administration will not recommend modifications to the REF application.

5.1. CMRB ADMINISTRATION RECOMMENDATIONS OF APPROVAL

When a REF application is recommended for approval, there will be a 21-calendar day review period during which member municipalities will have the opportunity to review the recommendation of approval provided by CMRB Administration.

Not all REF applications will be presented, discussed, and decided at meetings of the Board. Applications will be “deemed approved” when the review period closes after 21 calendar days and there have been no challenges made by member municipalities to CMRB Administration’s recommendation of approval.

5.1.1. Expediting REF Approvals

The REF application process can be expedited if all member municipalities communicate their support or non-objection to an application prior to the end of the review period. This may be done by:

- submitting a letter to CMRB Administration at their earliest convenience stating they do not wish to challenge CMRB Administration’s recommendation of approval, or
- another avenue, such as a vote of the Board, which is determined to be acceptable by the Board Chair.

If CMRB Administration receives communication as noted above from all member municipalities prior to the close of the review period, then an application will be approved.

5.1.2. Member Challenge to a Recommendation of Approval

If a member municipality challenges CMRB Administration’s recommendation of approval, the member municipality must provide its reasons in writing and circulate it to all members prior to the close of business on the day the REF Board review period closes (16:30 Mountain Time). It is recommended that member municipalities contemplating a challenge to CMRB Administration’s recommendation contact the Chief Officer to discuss the matter as early in the Board review period as possible.

Once a member municipality has challenged a recommendation, the REF application is referred to the next Board agenda for review by Board members. The REF application will be presented and discussed at the next Board meeting.

5.2. CMRB ADMINISTRATION RECOMMENDATIONS OF REFUSAL

When a REF application is recommended for refusal, CMRB Administration will advise all members that the REF application will be added to the next Board meeting agenda for discussion by member municipalities. The REF application will be presented and discussed at the next Board meeting.

5.3. BOARD MEETING PROTOCOLS FOR REVIEW OF A REF APPLICATION

When a REF application recommendation of approval has been challenged by a member municipality, when CMRB Administration has recommended refusal, or when a municipality requests that a REF application be reviewed under the Growth Plan exceptions (Policy 3.1.12.1) and CMRB Administration has issued their report, the REF application will be reviewed and discussed at the next meeting of the Board. The following provides an overview of the Board meeting presentation process and requirements.

- Eligibility:* Only the member municipality who submitted the application, the member municipality/municipalities who filed a written challenge to CMRB Administration’s recommendation of approval (if applicable), and CMRB Administration are eligible to make a presentation.
- Content:* The content for the presentation by the member municipality who submitted the application shall be limited to the content of their application. If the presentation relates to a challenge, a responding municipality may include information necessary to respond to the specific concerns raised in the challenge letter. The content of the presentations for member municipalities who filed challenges shall be limited to the topics raised in the challenge letter. The

content for the presentation by CMRB Administration shall be limited to the content of the recommendation.

- c. *Length*: Presentations will be no longer than 15 minutes followed by a question and answer period. There is no time limit on the question and answer period. In the event there are multiple challengers to a REF application, the Board Chair, at their discretion, may extend the presentation time of the member municipality who submitted the REF application.
- d. *Presenters*: Each member municipality will be limited to two presenters. The presentation may be delivered by elected officials, members of municipal administration, technical experts, or other speakers as selected by the member municipality.
- e. *Other Documentation*: If a member municipality would like to submit other documentation for presentation to the Board (PowerPoint, maps, etc.) this must be submitted no later than 8 days before the Board meeting at which the application will be discussed. Please note, any additional documentation must adhere to the content guidelines above.
- f. *Board Voting*: The Board will have the opportunity to discuss the matter and, if it so chooses, vote on the REF application by following the Board's regular voting procedures. Agenda items related to REF will be discussed in open session unless the Board votes to discuss the matter in closed session. All votes of the Board occur in open session.

5.4. BOARD REFUSAL OF A REF APPLICATION

If a REF application is refused by the Board, a member municipality may resubmit its statutory plan or plan amendment at any time as a new REF application.

If a REF application is refused by the Board, the REF applicant may access the Dispute Resolution and Appeal Mechanism (see Section 8 of this Interpretation Guide).

5.5. RESUBMISSION OF A REF APPLICATION

If a REF application is withdrawn by a member municipality, or it is refused by the Board, the statutory plan or plan amendment that was the subject of the withdrawn or refused REF application may be resubmitted to the REF application process as a new REF application at any time. In cases where only minor changes were made to the subject statutory plan or plan amendment, the REF application process will generally be an expedited process.

As part of the submission package, the member municipality will identify all amendments made to the statutory plan or plan amendment after the withdrawal of the original REF application. Submission of a redline version of the plan or plan amendment is preferred. The REF application package will also include verification that the proposed amendments have been endorsed by the council of the member municipality. This verification may be provided in the form of council minutes or equivalent.

If, in its discretion, CMRB Administration determines that a third party review of the new REF application is necessary, it will circulate the application to the third party reviewer of the original application.

6. EXCEPTIONS TO THE GROWTH PLAN POLICY

Policy 3.1.12.1 of the Growth Plan states: *Notwithstanding the policies in the Growth Plan, the Board, at its discretion, may approve a statutory plan that does not comply with the policies of the Growth Plan if the vision, objectives and policies of the Growth Plan are not significantly compromised by the approval of an exception to the policy.*

If a member municipality wishes to invoke Policy 3.1.12.1 then the following process will apply:

1. Member municipalities seeking an exemption to the policies of the Growth Plan are encouraged to present the proposed development to the Board prior to submitting a REF application. The Chief Officer should be contacted for placement on a Board agenda.
2. If submitting a REF application for a development where a member municipality is of the opinion that Policy 3.1.12.1 applies, the member municipality must state why the development is inconsistent with the Growth Plan in its REF application and further explain why the Board should use Policy 3.1.12.1 to approve the statutory plan or amendment.
3. CMRB will conduct a standard REF review of the application. As part of its review, CMRB Administration will identify that the applicant municipality requests the application be considered under Growth Plan Policy 3.1.12.1.
4. The REF application will be placed on the agenda of the next meeting of the Board. The Board will discuss the application in accordance with REF Interpretation Guide *Section 5.3 Board Meeting Protocols For Review of a REF Application*. CMRB Administration and the REF applicant will be given opportunities to present to the Board.
5. The Board will have the opportunity to discuss the matter and, if it so chooses, vote on the REF application by following the Board's regular voting procedures.

7. MATTERS OF INCONSISTENCY WITH THE GROWTH PLAN AND REF

Policy 2.1 of the REF states that "the policies of the Growth Plan apply to all developments, but only regionally significant developments shall be referred to the Board for review through the Regional Evaluation Framework." In addition to challenges and disputes related to individual REF applications, there may also be occasions when one member municipality is of the opinion that another member municipality:

- has approved, or is in the process of approving, a plan or plan amendment that is inconsistent with the policies of the Growth Plan, or
- did not submit a plan or plan amendment that has regional significance to the Board for review through the REF process.

As noted above, member municipalities must approve developments that are consistent with the Growth Plan and must also determine which of their statutory plans or plan amendments have regional significance using the requirements of the REF. The REF process is a trust-based process and therefore CMRB Administration does not monitor municipal council agendas and report to the Board on matters of consistency with the Growth Plan and REF. This approach, however, may lead to a situation where one member municipality may be of the opinion that another member municipality has

approved, or is in the process of approving, a development that is inconsistent with the Growth Plan or REF. In these situations, the following process will be used:

7.1.1. Intermunicipal Discussion

If a member municipality is of the opinion that a development is inconsistent with the policies of the Growth Plan or REF, the concerned member municipality or municipalities shall discuss the issue directly with the other municipality as a first step. This creates an opportunity for common understanding amongst the parties and may resolve concerns.

7.1.2. Letter of Concern

If concerns are not resolved through intermunicipal discussions, a member municipality may submit a letter of concern to the Board. This letter will:

- a) Identify the municipality and the development that is of concern,
- b) Contain a brief description of the proposed development,
- c) Provide a rationale for why the development is inconsistent with the Growth Plan or REF, and
- d) Append a copy of the staff report to council related to the development.

7.1.3. CMRB Administration Review & Recommendation

Upon receipt of a letter of concern, CMRB Administration:

- will follow-up with the member municipalities to learn more about the development and related concerns,
- may request documents from both member municipalities, and
- may reach out to external experts as part of its review.

CMRB Administration will make a recommendation to the Board about the most appropriate process for reviewing the concern. This may include a recommendation that the development be submitted to the Board for review through the regular REF process, be reviewed as part of the CMRB Dispute Resolution process, be reviewed as part of a Municipal Government Act Section 690 appeal, or another action determined to be appropriate.

CMRB Administration's review and recommendation will be completed within 25 business days from receipt of the letter of concern. CMRB Administration's review and recommendation will be referred to the next Board agenda for review by Board members. The review and recommendation will be presented and discussed at the next Board meeting.

The Board will have the opportunity to discuss the matter and, if it so chooses, vote on CMRB Administration's recommendation following the Board's regular voting procedures. Agenda items related to REF will be discussed in open session unless the Board votes to discuss the matter in closed session. All votes of the Board occur in open session.

8. DISPUTE RESOLUTION AND APPEAL MECHANISM

The Dispute Resolution and Appeal Bylaw was approved by the Minister on September 22, 2021, per Ministerial Order MSD:071/21. In accordance with the Dispute

Resolution and Appeal Bylaw, a member municipality may dispute a REF decision by submitting a Notice of Dispute to the Chief Officer within 28 days from the date of a REF decision, unless an extension is warranted. Please refer to the [approved Dispute Resolution and Appeal Bylaw](#) on the CMRB website for more information.

9. REF APPLICATION CORRESPONDENCE

All official correspondence for REF applications must be signed by a Board member or delegate. A Board member may choose to delegate this authority, in whole or in part, to senior members of municipal administration familiar with the REF application process.

10. INTERPRETATION BULLETINS

Interpretation bulletins may be issued by CMRB Administration from time to time to clarify elements of the REF application process as necessary when an unexpected or unforeseen event occurs within the REF application process. Interpretation bulletins will be posted publicly on the CMRB website and circulated to the TAG. The REF Interpretation Guide will be updated from time to time to incorporate information from interpretation bulletins.

11. TIMEFRAMES FOR REVIEW

11.1. REF APPLICATION REVIEW TIMELINES

The timeframes for the REF application process are identified in Appendix 2 of this REF Interpretation Guide. The timeframes identified in the REF application process are maximum timeframes. CMRB Administration will seek to expedite the REF application process whenever possible.

11.2. MUNICIPAL ELECTIONS

In years when municipal elections are held, REF applications will not be accepted starting 30 days prior to election day and until all CMRB Board members have been identified by their respective municipal councils, typically about two weeks after the election. CMRB Administration will notify the CMRB, CAOs, and TAG of the timeframe when REF applications will not be processed due to municipal elections.

Appendices

Appendix 1: REF Application Submission Checklist

Appendix 2: REF Application Process

Appendix 3: REF Application Requirements for Environmentally Sensitive Areas

Appendix 4: REF Application Requirements for Placetypes

12. APPENDIX 1: REF APPLICATION SUBMISSION CHECKLIST

This application submission checklist outlines the materials to be submitted by a member municipality as part of a Regional Evaluation Framework (REF) application. These materials facilitate the timely review of statutory plan and statutory plan amendment by the Calgary Metropolitan Region Board (CMRB). Once submission materials contained in this checklist have been sent to CMRB Administration, CMRB Administration and the third party reviewer will determine if they have sufficient information to support the REF application review process. If the materials are found sufficient, the application is considered complete by CMRB Administration. REF applications will be considered complete or incomplete within five working days of receiving a REF application. All REF application documents must be submitted in electronic PDF format, either by email or contained on a USB drive.

12.1. APPLICATION SUBMISSION CHECKLIST

As outlined in Section 5 of the REF, the submission package of a new statutory plan or amendment to an existing statutory plan referred by a member municipality (the applicant) to the Board shall include:

- a) A cover letter, including Ministerial Order number MSD:064/22, brief description of the proposed plan or plan amendment, request for approval, list of consultants contracted to develop the plan or plan amendment, and applicant contact information;
- b) The proposed Statutory Plan or amendment bylaw;
- c) A copy of the Statutory Plan without the proposed amendment. A redline version of the existing Statutory Plan that identifies substantive proposed changes is preferred;
- d) The supporting council report;
- e) Sufficient documentation to explain the Statutory Plan or amendment;
- f) Satisfactory information to ensure the new Statutory Plan or existing Statutory Plan amendment can be evaluated, such as applicable technical studies and other supporting documents;
- g) A summary letter that explains alignment with the Growth Plan. This may be presented in a table format;
- h) The corresponding GIS data set including, at minimum, the boundary of the new Statutory Plan, its land use concept and a regional placetype alignment table. The purpose of the alignment table is to identify how the land uses in the proposed land use concept are to be translated into placetypes in GIS; and
- i) Copies of letters provided by member municipalities as part of public hearing submissions.

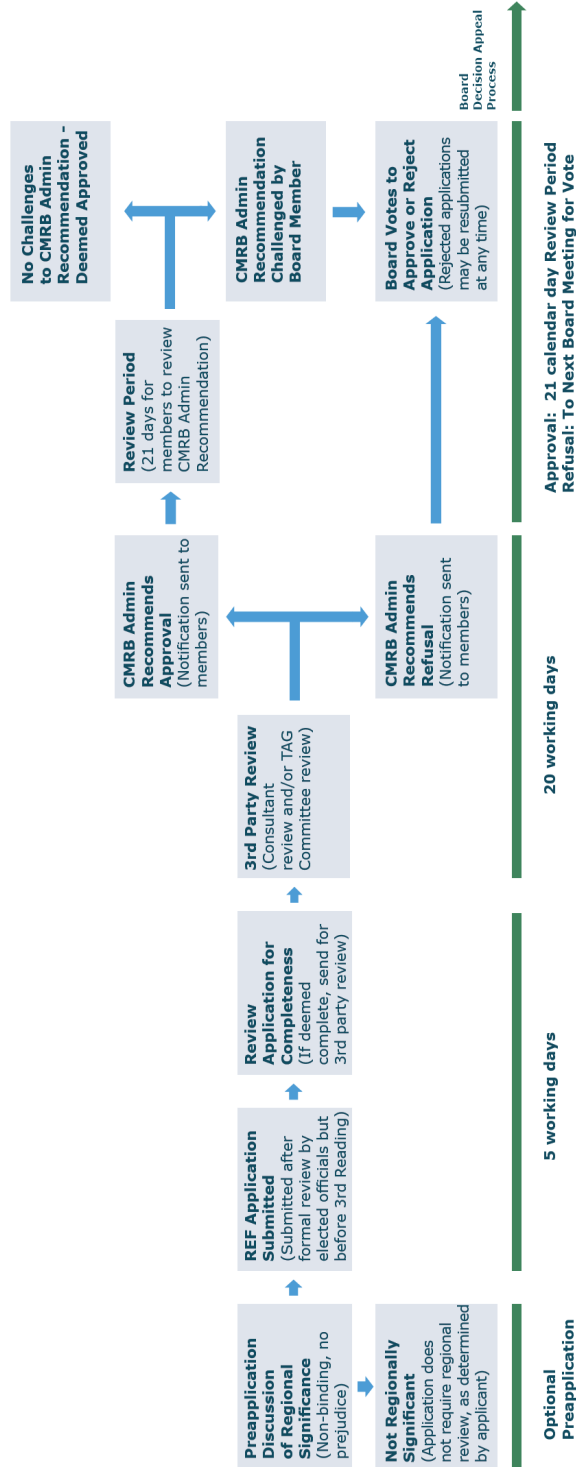
In addition to the above REF requirements, the following information must be presented within a statutory plan or plan amendment, or within the REF application materials, as it is required to review specific Growth Plan policies:

- j) New Area Structure Plans (ASPs) or Area Redevelopment Plans (ARPs) must include all mapping required by the policies of the Growth Plan within the statutory plan document.
- k) ASP or ARP amendments must include all mapping required by the policies of the Growth Plan within the REF application materials.

- l) New ASPs and ARPs must include information about Environmentally Sensitive Areas as required by Section 3.3.2 of the Growth Plan (see Appendix 3 of this Interpretation Guide for additional information).
- m) REF applications must provide information about alignment with placetype policies and requirements (see Appendix 4 of this REF Interpretation Guide for additional information).

13. APPENDIX 2: REF APPLICATION PROCESS & TIMELINE CHART

REF Application Review Process



14. APPENDIX 3 REF APPLICATION REQUIREMENTS FOR ENVIRONMENTALLY SENSITIVE AREAS

14.1. INTRODUCTION

The purpose of Appendix 3 is to outline consistent reporting practices for REF applications around Environmentally Sensitive Areas (ESAs). The purpose of these templates is to establish a common and straightforward approach to addressing ESA policies and therefore facilitate timely REF reviews and increase the transparency of the review process.

The intention of the ESA policies is to identify and mitigate the effects of development on larger patterns of ecosystem functions and services (i.e., regionally significant natural area components). It is not intended to create a significant burden of analysis for applicants. Existing ESA studies or reports completed by a qualified environmental professional as part of the development process, or as part of another municipal process, can be used to inform either Environmental Screening or Environmental Study reports. The qualified environmental professional may be an external consultant or an internal staff member. As with other technical supporting studies completed by professionals, the reports will not be reviewed by CMRB Administration for their technical merit.

14.2. DEFINITION OF ENVIRONMENTALLY SENSITIVE AREAS

ESAs are defined within the Growth Plan as “key natural area components of the regional landscape, providing essential ecosystem functions and services. These functions and services include flood mitigation, drinking water supply, maintenance of regional biodiversity, preservation and connectivity of unique habitats and landscapes, and provision of culturally and economically valued resources and opportunities.” The ESA definition found in the Growth Plan glossary also notes that these areas:

- Maintain the provision of water quality and quantity and provide protection against drought and flood events. Includes water courses, water bodies, and riparian areas;
- Provide habitat for identified local species of interest, designated species of conservation concern (SCC), or identified focal species groups;
- Provide rare, unique or biologically diverse ecosystems or unique landforms;
- Contribute to other important Ecosystems Services or functions at the local scale; and
- Include provincial Environmentally Significant Areas.

This definition shall form the basis of conclusions related to regional ESAs in Environmental Screenings or Environmental Studies.

14.3. REF APPLICATION REQUIREMENTS FOR ESAs

As part of reviewing the completeness of a REF application, CMRB Administration and the third party reviewer will confirm that an application includes either an Environmental Screening or an Environmental Study overview that identifies consistency with the policies of the Growth Plan. Specifically, Growth Plan policy 3.3.2.1

requires that "Area Structure Plans and Area Redevelopment Plans shall address Environmentally Sensitive Areas by

- a. Undertaking a desktop-based Environmental Screening to identify Environmentally Sensitive Areas on site and within 100m of the plan boundary, which may include but not be limited the areas shown on Schedule 2 – Natural Systems
- b. Preparing an Environmental Screening report that includes a map of all identified Environmentally Sensitive Areas
- c. Conducting an Environmental Study if an Environmentally Sensitive Area is located on or within 100m of the plan; and
- d. Identifying through an Environmental Study the potential impacts of the proposed development on the identified Environmentally Sensitive Area(s) and recommending mitigation measures to protect it."

14.3.1. Environmental Screening

Environmental Screening is required for new Area Structure Plan and Area Redevelopment Plan REF applications as described in Growth Plan Policy 3.3.2.1. This requirement does not apply to REF applications for Area Structure Plan or Area Redevelopment Plan amendments if the proposed amendment does not impact regional natural systems.

An Environmental Screening must be completed by a qualified environmental professional and should follow the checklist/report outline provided below. If a qualified environmental professional has previously completed an applicable environmental report or study for another purpose, it can be used to fulfill the requirement for an Environmental Screening provided it is consistent with the Growth Plan and considers a regional perspective using the CMR's definition of ESAs. If the previously completed report meets the Growth Plan's requirements, a representative of a member municipal who is not a qualified environmental professional may provide the Board with an overview of the report findings using the report/checklist outline provided below in REF Interpretation Guide Section [14.3.2](#).

As required by the Growth Plan, the subject area of the report includes the statutory plan's plan area and within 100m of the plan area boundary. The report findings are intended to focus on key natural area components of the regional landscape and larger patterns of ecosystem functions and services.

The [Environmentally Sensitive Areas Background Report](#), approved by the CMRB Board in 2019, provides suggestions about the assessment methods and data sources that could be used to inform an Environmental Screening. This is intended as a desktop review using readily available information.

14.3.2. Environmental Screening Reporting Requirements for REF Applications

The following outline should be used to fulfill the requirement for an Environmental Screening. It must be submitted as part of REF Applications for all new Area Structure Plans and Area Redevelopment Plans, or for Area Structure Plan amendments or Area Redevelopment Plan amendments if the proposed development affects regional natural systems.

1. Brief overview of Statutory Plan

- a. Location of plan
 - b. Brief description of proposed development
2. Brief overview of Assessment Methods
- a. Summary of information or reports reviewed
 - b. List of data sources
 - c. Field survey methods, if applicable
3. Map of Findings
- a. Include map of all identified ESAs
4. Summary of Findings – Does the plan area or within 100m of the plan area include any of the following?
- a. Areas maintaining the provision of water quality and quantity and providing protection against drought and flooding events Yes No
Please briefly describe.
~~Does this finding require an Environmental Study be conducted?~~
 ~~Yes No~~
 - b. Area providing habitat for identified local species of interest, designated species of conservation concerns (SCC), or identified local species group
 Yes No
Please briefly describe.
~~Does this finding require that an Environmental Study be conducted?~~
 ~~Yes No~~
 - c. Area providing rare, unique or biologically diverse ecosystems or unique landforms Yes No
Please briefly describe.
~~Does this finding require that an Environmental Study be conducted?~~
 ~~Yes No~~
 - d. Areas contributing to other important ecosystem functions or services at a regional or local scales. Yes No
Please briefly describe.
~~Does this finding require that an Environmental Study be conducted?~~
 ~~Yes No~~
5. Recommendation
- a. [In accordance with Growth Plan policy 3.3.2.1](#), is an Environmental Study required for this Area Structure Plan or Area Redevelopment Plan? Yes No
 - b. Provide a brief rationale for the recommendation

14.3.3. Environmental Study

An Environmental Study ~~may be~~ is required for new Area Structure Plan and Area Redevelopment Plan REF applications if an ESA is found to be located on or within 100m of a plan boundary by an Environmental Screening. This is described in Policy 3.3.2.1. of the Growth Plan. This requirement does not apply to REF applications for Area Structure Plan amendments or Area Redevelopment Plan amendments if the proposed amendment does not impact regional natural systems.

An Environmental Study, as defined in the glossary of the Growth Plan, is “a review of the effects of a proposed development on identified ESAs, that anticipates, interprets and evaluates impacts and identifies mitigation measures to avoid, minimize or compensate for these impacts.” The report findings are intended to focus on the regional landscape and larger patterns of ESAs that provide ecosystem functions and services.

Environmental reports or studies previously completed as part of the development planning process, or as part of another municipal process, can be used to fulfill the requirement for an Environmental Study provided they are consistent with the Growth Plan and consider a regional perspective using the CMR’s definition of ESAs.

Environmental Studies must be completed by a qualified environmental professional. The qualified environmental professional may be an external consultant or an internal staff member. As required by the Growth Plan, the report must include a review of any ESAs found within the statutory plan’s plan area and/or within 100m of the plan area boundary. [If the previously completed reports or studies meet the Growth Plan’s requirements, a representative of a member municipality who is not a qualified environmental professional may provide the Board with an overview of report findings using the outline provided below in REF Interpretation Guide Section 14.3.4.](#)

It is not a requirement to submit the Environmental Study as part of a REF application as it is a technical study completed by a qualified professional. As noted above, there is no requirement to submit technical studies as part of a REF application unless it is important for CMRB Administration to be aware of their scope and conclusions as part of understanding the application; rather, submission of an overview of study findings is considered appropriate.

The [Environmentally Sensitive Areas Background Report](#), approved by the CMRB Board in 2019, provides suggestions about the assessment methods and data sources to inform Environmental Studies.

14.3.4. Environmental Study Reporting Requirements for REF Applications

The following Environmental Study overview ([or similar](#)) must be submitted as part of REF Applications for new Area Structure Plans and Area Redevelopment Plans, or for Area Structure Plan amendments and Area Redevelopment Plan amendments that impact regional natural systems, to explain the study findings to the Board.

1. Overview of Environmental Study
 - a. Consultant/Expert who conducted the Environmental Study
 - b. Date of Study
 - c. Brief overview of study area/subject site

- d. Assessment methods, such as research, data sources, field survey methods used for Environmental Study
- e. Any other information relevant to the REF review process

2. Overview of Environmental Study Findings

As required by Growth Plan Policy 3.3.2.1, the following table (or similar) should be included in the REF application submission to outline the findings of an Environmental Study. As per the policies of the Growth Plan, this should focus on identifying the potential impacts of a proposed development on an identified ESA and providing recommended mitigation measures.

Name/Description of Identified ESA	Potential Impacts of Proposed Development	Recommended Mitigation Measures (if not applicable, state reasons)	Identify Mitigation Measures (can include reference to policies in statutory plans, municipal plans or bylaws, or in project design adaptations, or in identifying future work/study to be completed, etc.)

3. Study Conclusions

- a. Briefly identify how the proposed Area Structure Plan or Area Redevelopment Plan, or Area Structure Plan amendment or Area Redevelopment Plan amendment if applicable, aligns with the relevant goals, objectives and policies of the Growth Plan around ESAs, including policy 3.3.2.1.

15. APPENDIX 4 REF APPLICATION REQUIREMENTS FOR PLACETYPES

15.1. INTRODUCTION

The purpose of Appendix 4 of this REF Interpretation Guide is to outline the REF application requirements for reporting on placetypes. As per the Growth Plan (see Sections 3.1.2 to 3.1.8 of the Growth Plan):

- Municipalities must achieve a minimum proportion of Preferred Placetypes for new planned residential development in Preferred Growth Areas,
- Placetypes can be mixed and located as appropriate within each municipality in its Municipal Development Plan,
- There are density requirements for most placetypes, and
- Most placetypes have locational criteria.

15.1.1. Placetypes and Municipal Development Plans

REF applications for new Municipal Development Plans (MDPs) must include the following within the MDP document to be considered complete REF Applications, as per Policy 3.1.11.2:

- an alignment table between regional placetypes and land use typologies in the MDP, and
- an overlay map showing the locations of Preferred Placetypes and Employment Areas.

15.1.2. Preferred Placetypes and Area Structure Plans

The Growth Plan requires that Preferred Growth Areas achieve a minimum proportion of Preferred Placetypes for new planned residential development calculated across the Preferred Growth Area. Although the required proportion of placetypes varies by Preferred Growth Area, the majority of new planned residential development in all Preferred Growth Areas must be in Preferred Placetypes.

As part of REF submissions for new planned residential development in Preferred Growth Areas, applicants must identify how the proposed development aligns with the requirement to achieve minimum proportions of Preferred Placetypes. This includes providing a summary of how the application supports achieving minimum densities and other requirements such as those listed in Growth Plan Policy 3.1.2.1.

If an Area Structure Plan for new planned residential development in a Preferred Growth Area does not propose only Preferred Placetypes, the applicant must provide a rationale to explain how they propose to meet the minimum proportions of Preferred Placetypes across the Preferred Growth Area.

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Submitted to	CMRB Board
Purpose	For Decision
Subject	CMRB Member Funding Model
Meeting Date	April 28, 2023

Motion:

A: That the Board direct CMRB Administration to advocate to the provincial government to increase the ongoing investment in CMRB.

B: Should the Board choose to requisition funds from the member municipalities, the population-based funding model will be adopted starting for the 2024 CMRB Budget year and direct CMRB administration to explore other funding formulas with interested member municipalities to determine if a more appropriate formula exists for future years.

Background

- Discussions with the Government of Alberta (GoA) have indicated that Municipal Affairs intends to continue funding the CMRB into the future at \$1 million/year.
- CMRB Administration solicited feedback on potential funding models during Q3 2019 from member CAOs to inform the fall meeting of the Governance Committee. No consensus was reached, however CAOs agreed on two principles for the formula, it should be simple and fair.
- In Q4 2019, the Governance Committee directed CMRB Administration to stop work on the development of a CMRB Member funding model.
- In Q4 2020, the Governance Committee directed CMRB Administration to complete a CMRB member funding model by year-end 2021, with Administration to restart work after the Growth and Servicing Plans were submitted to the GoA.
- The Board decided to leave this decision on a funding model to the next Board, following the 2021 municipal election.
- At the Board Strategy session in January 2023, CMRB Administration raised the need for a funding model as the reserve funds policy requirements coupled with the GoA grant of \$1 million/year will not be sufficient to cover forecast Budget 2024 expenses.
- CMRB Administration laid out a plan to consult with member CAOs and bring a proposed funding model to the Governance Committee for review.
- CMRB Administration met with member CAOs on March 15 and April 3, 2023 to get feedback on potential funding models.

- During the April 14 meeting of the Governance Committee, two motions were passed. First that the Governance Committee recommends that the CMRB continue advocacy efforts for the GoA to reinstate funding to the CMRB and second, that, in the event a requisition is required for the 2024 Budget year, the Board approve the population-based funding model and direct Administration to continue exploring a different funding model.

Attachments

- Sheet 1: Potential Funding Models
- Sheet 2: Other Models Discussed
- 2023 CMRB Approved Budget

1. Introduction

CMRB has been funded since inception through the ACP (Alberta Community Partnership) Grant program. The Government of Alberta has reduced annual grant levels from \$2 million in 2019 to \$1 million in 2022/23. CMRB annual expenditure has varied, but the average has been less than \$2 million per year.

EMRB and CMRB are funded to the same level each year. EMRB has had a member requisition in place for several years. This requisition is used to fund EMRB activities beyond what the provincial grant covers. EMRB activities are determined by the Board.

CMRB Administration has compiled a number of potential funding models for consideration, which are attached to this document. Each of the models is predicated on the two pillars of fairness and simplicity which were agreed to by the CAOs in previous meetings. Each of the models look at different ways to balance population, ability to pay, growth rates and recognition of each member's participation on the Board.

There are several key inputs to note in reviewing the funding models:

1. The population figures are drawn from the 2021 federal census.
2. Employment and population growth projections for the 2018-2048 horizon were approved by the Board and published in the CMRB Growth Plan (page 33).
3. The equalized assessment figures were sourced from Municipal Affairs, Government of Alberta.
4. The requisition value of \$1 million is used for ease of reference – budget approval lies solely with the CMRB Board of Directors.

2. FAQ

CMRB Administration solicited feedback during August 2021 from member administrations and received some clarifying questions which are answered below.

Q1: The examples of different funding models (except for the CRP (Calgary Regional Partnership) Models) illustrate a fundraising goal of \$1 million. It is assumed this was

done for simplicity and ability to compare models. However, this begs the question, how much money is needed to fundraise?

A: The amount needed to fundraise will be determined by the Board based on the work the Board wishes to pursue. Should the Board choose an aggressive agenda, higher levels of funding will be required.

Q2: Does the CMRB propose that municipal funding would accompany Provincial funding? What portion of the budget would municipal funding support?

A: Municipal funding would accompany provincial funding. The portion of the budget covered would be determined by the overall budget set by the Board.

Q3: How and when does the CMRB propose that municipal funding commence?

A: The current CMRB reserve funds will cover funding requirements through to December 31, 2023, at current budgeted levels while meeting the requirements of the CMRB Reserve Fund Policy. However, the forecast 2024 budget expenses would not be covered by GoA grant funds alone, assuming the grant funding remains consistent.

Q4: What budgetary efficiencies (e.g., office space) can the CMRB realise to reduce budget needs?

A: CMRB has achieved budgetary efficiencies with a move to all committee meetings being held online, reducing travel and meeting venue expenses. The meeting efficiencies are important and result in savings of roughly \$40,000 per year. CMRB Administration is currently in search of additional budgetary efficiencies including investigating a more cost-effective administration office space.

3. Update from CAO Meetings on March 15 and April 3, 2023

At the meeting on March 15, 2023, the following two questions were posed to the group:

1. What, if any, are your top two preferred funding models?
2. What opportunities or challenges do you see with implementing member funding of CMRB operations?

The following bullets summarize the conversation.

- CMRB Chief Officer gave a summary of the work which had been done to date to develop a funding model, noting that all but one of the meeting participants were new to the discussion.
 - Following out of previous work, five funding models were circulated to spark conversation.
- A discussion about principles of the funding formula arose and the participants were updated on previous work of CAO group where simplicity, fairness and ability to pay were the key principles which had been previously identified

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- This sparked a conversation that perhaps another principle could be added; value of the CMRB to member municipalities
- While the majority of participants in the meeting stated they preferred the population formula (it should be noted this was not unanimous) as the preferred model a discussion sparked proposing two alternative funding models – a tiered approach and a more nuanced population formula based on the Alberta Municipalities funding model.

At the meeting on April 3, 2023, the proposed tiered formula and the formula based on the Alberta Municipalities funding model were discussed. CAOs appreciated the tiered formula approach, and wanted to see if there were some formulas to substantiate the proposed tiered model.

It was agreed that most of the formulas discussed would be workable – and there was continued support for the population-based formula, recognizing that it is simple, easy to administer and that the formula can be changed at the discretion of the Board at any time in the future.

From the guidance of these meetings, three top funding formulas were identified. Those funding formulas are listed in the accompanying spreadsheets as:

- Option 1 – 100% of requisition is population based
- Option 2 – 50% requisition based on projected population growth, 50% requisition based on projected employment growth
- Option 5 – 50% requisition based on population. 50% requisition based on projected employment growth

4. Pros and Cons of Top 3 Funding Formulas

Funding Formula	Pro	Con
Option 1 Population Based	<ul style="list-style-type: none"> ● Simple ● Fair ● Easy to administer 	<ul style="list-style-type: none"> ● Does not account for employment growth ● Not every municipality updates population annually
Option 2 50% population growth 50% employment growth	<ul style="list-style-type: none"> ● Simple ● Easy to administer ● Based on Growth Plan projections 	<ul style="list-style-type: none"> ● Municipalities with smaller populations bear more weight per capita
Option 5 50% population growth 50% employment growth	<ul style="list-style-type: none"> ● Relatively simple ● Easy to administer ● Based on Growth Plan projections 	<ul style="list-style-type: none"> ● Not every municipality updates population annually

5. Update from Governance Committee meeting on April 14, 2023

On April 14th, 2023, the Governance Committee had a broad conversation about provincial funding of municipalities.

CMRB Administration noted that there are a number of funding formulas which could be supported by all member municipality administrations – it depends on the rationale. During the discussion with CAOs a desire to support the CMRB financially to see it succeed was expressed by a number of CAOs, and that this desire should be a factor. However, this desire is difficult to quantify via formula. The desire for a formula-based approach was strongly expressed by the group.

In light of this, CMRB Administration recommended that the Governance Committee recommend to the Board that the population-based funding model be adopted starting the 2024 CMRB Budget year. Further, CMRB Administration recommended that the Board direct CMRB administration to explore other funding formulas with interested member municipalities to determine if a more appropriate formula exists.

During the discussion, Gary Sandberg from the Department of Municipal Affairs gave a history on the funding of Growth Management Boards, stretching back to the so-called Radke Report through to the current state.

After a fruitful discussion, the Committee passed the following two motions:

A: That the governance committee recommend that the Board revisit advocating to the provincial government to increase the ongoing investment in CMRB.

B: Should the Board choose to request funds from the member municipalities, the Governance Committee recommends the population-based model as set out in the attached agenda for the 2024 budget year as recommended by CMRB Administration. Governance committee further recommends that the Board consider other models for future years as per the report.

6. Recommendation

CMRB Administration recommends the two below motions to the Board.

Motion:

A: That the Board direct CMRB Administration to advocate to the provincial government to increase the ongoing investment in CMRB.

B: Should the Board choose to requisition funds from the member municipalities, the population-based funding model will be adopted starting for the 2024 CMRB Budget year and direct CMRB administration to explore other funding formulas with interested member municipalities to determine if a more appropriate formula exists for future years.

Option 1: by population from 2021 Census data

Total Requisition of \$1,000,000

	Population (2021 StatsCan Census)	Percentage of regional population (%)	Requisition (\$)	Cost Per Capita (2021 Census)
Airdrie	74,100	4.80	\$ 47,985.95	\$0.648
Calgary	1,306,784	84.63	\$ 846,251.98	\$0.648
Chestermere	22,163	1.44	\$ 14,352.40	\$0.648
Cochrane	32,199	2.09	\$ 20,851.55	\$0.648
Foothills	23,199	1.50	\$ 15,023.29	\$0.648
High River	14,324	0.93	\$ 9,275.99	\$0.648
Okotoks	30,405	1.97	\$ 19,689.78	\$0.648
Rocky View	41,028	2.66	\$ 26,569.06	\$0.648
Total	1,544,202	100.00	\$ 1,000,000.00	\$0.648

Option 2: 50% projected population growth, 50% projected employment growth (horizon assumed: 2018-2048 Rennie 2018, from approved Growth Plan)

Total Requisition of \$1,000,000

	Population Growth (2018- 2048 horizon, source GP)	Employment Growth (2018- 2048 horizon, Source GP)	Share of projected Regional Pop Growth (GP) (%)	Share of projected Regional Emp Growth (GP) (%)	Requisition (\$)	Cost Per Capita (2021 Census)
Airdrie	63,420	23,500	7.2	4.8	\$59,903	\$0.81
Calgary	686,650	337,660	77.6	69.2	\$733,834	\$0.56
Chestermere	28,030	8,050	3.2	1.6	\$24,082	\$1.09
Cochrane	25,520	9,140	2.9	1.9	\$23,780	\$0.74
Foothills	14,400	22,230	1.6	4.6	\$30,910	\$1.33
High River	14,840	8,590	1.7	1.8	\$17,184	\$1.20
Okotoks	27,300	9,840	3.1	2.0	\$25,503	\$0.84
Rocky View	24,960	69,010	2.8	14.1	\$84,804	\$2.07
Total	885,120	488,020	100.0	100.0	\$1,000,000	\$0.65

Option 3 50% by population, 50% by projected population growth (2021 census pop, GP 2018-2048 population projections from approved Growth Plan)

Total Requisition of \$1,000,000

	Percentage of regional population (from Option 1) (%)	Requisition for population (\$500,000)	% Share of Regional Pop Growth (from Option 2) (%)	Requisition for population growth (\$500,000)	Total Requisition (\$1,000,000) (\$)	Cost Per Capita (2021 Census)
Airdrie	4.8	\$ 23,993	7.2	\$35,826	\$ 59,819	\$0.81
Calgary	84.6	\$ 423,126	77.6	\$387,885	\$ 811,011	\$0.62
Chestermere	1.4	\$ 7,176	3.2	\$15,834	\$ 23,010	\$1.04
Cochrane	2.1	\$ 10,426	2.9	\$14,416	\$ 24,842	\$0.77
Foothills	1.5	\$ 7,512	1.6	\$8,134	\$ 15,646	\$0.67
High River	0.9	\$ 4,638	1.7	\$8,383	\$ 13,021	\$0.91
Okotoks	2.0	\$ 9,845	3.1	\$15,422	\$ 25,267	\$0.83
Rocky View	2.7	\$ 13,285	2.8	\$14,100	\$ 27,384	\$0.67
Total	100.00	\$ 500,000	100.0	\$500,000	\$ 1,000,000	\$0.65

Option 4 33% by population, 33% projected population growth, 33% projected employment growth (2021 census pop, GP 2018-2048 population projections from approved Growth Plan)

Total Requisition of \$1,000,000

	Percentage of regional population (from Option 1) (%)	Requisition for population (\$333,333)	% Share of Regional Pop Growth (from Option 2) (%)	Requisition for population growth (\$333,333)	Share of projected Regional Emp Growth (GP) (%)	Requisition for employment growth (\$333,333)	Total Requisition (\$1,000,000) (\$)	Cost Per Capita (2021 Census)
Airdrie	4.80	\$15,995	7.2	\$23,884	4.8	\$16,051	\$ 55,930	\$0.75
Calgary	84.63	\$282,084	77.6	\$258,590	69.2	\$230,632	\$ 771,306	\$0.59
Chestermere	1.44	\$4,784	3.2	\$10,556	1.6	\$5,498	\$ 20,839	\$0.94
Cochrane	2.09	\$6,951	2.9	\$9,611	1.9	\$6,243	\$ 22,804	\$0.71
Foothills	1.50	\$5,008	1.6	\$5,423	4.6	\$15,184	\$ 25,615	\$1.10
High River	0.93	\$3,092	1.7	\$5,589	1.8	\$5,867	\$ 14,548	\$1.02
Okotoks	1.97	\$6,563	3.1	\$10,281	2.0	\$6,721	\$ 23,565	\$0.78
Rocky View	2.66	\$8,856	2.8	\$9,400	14.1	\$47,136	\$ 65,392	\$1.59
Total	100.00	\$333,333	100.0	\$333,333	100	\$333,333	\$ 999,999	\$0.65

Option 5 50% population, 50% employment growth (2021 census pop, GP 2018-2048 population projections from approved Growth Plan)

Total Requisition of \$1,000,000

	Percentage of regional population (from Option 1) (%)	Requisition for population (\$500,000)	Share of projected Regional Emp Growth (GP) (%)	Requisition for employment growth (\$500,000)	Total Requisition (\$1,000,000) (\$)	Cost Per Capita (2021 Census)
Airdrie	4.8	\$23,993	4.8	\$24,077	\$48,070	\$0.65
Calgary	84.6	\$423,126	69.2	\$345,949	\$769,075	\$0.59
Chestermere	1.4	\$7,176	1.6	\$8,248	\$15,424	\$0.70
Cochrane	2.1	\$10,426	1.9	\$9,364	\$19,790	\$0.61
Foothills	1.5	\$7,512	4.6	\$22,776	\$30,287	\$1.31
High River	0.9	\$4,638	1.8	\$8,801	\$13,439	\$0.94
Okotoks	2.0	\$9,845	2.0	\$10,082	\$19,926	\$0.66
Rocky View	2.7	\$13,285	14.1	\$70,704	\$83,989	\$2.05
Total	100.00	\$500,000	100.0	\$500,000	\$1,000,000	\$0.65

Option 6 66% population, 33% employment growth (2021 census pop, GP 2018-2048 employment projections from approved Growth Plan)

Total Requisition of \$1,000,000

	Percentage of regional population (from Option 1) (%)	Requisition for population (\$666,666)	Share of projected Regional Emp Growth (GP) (%)	Requisition for employment growth (\$333,333)	Total Requisition (\$999,999) (\$)	Cost Per Capita (2021 Census)
Airdrie	4.8	\$31,991	4.8	\$16,051	\$48,042	0.65
Calgary	84.6	\$564,167	69.2	\$230,632	\$794,800	0.61
Chestermere	1.4	\$9,568	1.6	\$5,498	\$15,067	0.68
Cochrane	2.1	\$13,901	1.9	\$6,243	\$20,144	0.63
Foothills	1.5	\$10,016	4.6	\$15,184	\$25,199	1.09
High River	0.9	\$6,184	1.8	\$5,867	\$12,051	0.84
Okotoks	2.0	\$13,127	2.0	\$6,721	\$19,848	0.65
Rocky View	2.7	\$17,713	14.1	\$47,136	\$64,849	1.58
Total	100.0	\$666,666	100.0	\$333,333	\$999,999	0.65

Other Models Discussed

Funding model #7 (Assessment and Population based)

Total Requisition of \$1,000,000

	Population	50% based on Assessment	50% based on Population	Total	Per Capita
Airdrie	74,100	\$19,133.94	\$ 18,499.37	\$37,633.30	\$0.51
Calgary	1,306,784	\$427,436.21	\$ 413,260.41	\$840,696.61	\$0.64
Chestermere	22,163	\$6,472.54	\$ 6,257.88	\$12,730.42	\$0.57
Cochrane	32,199	\$9,556.33	\$ 9,239.40	\$18,795.73	\$0.58
Foothills	23,199	\$12,861.26	\$ 12,434.72	\$25,295.97	\$1.09
High River	14,324	\$3,304.99	\$ 3,195.38	\$6,500.37	\$0.45
Okotoks	30,405	\$8,373.48	\$ 8,095.78	\$16,469.26	\$0.54
Rocky View	41,028	\$ 29,017.07	\$ 12,861.26	\$41,878.33	\$1.02
Total	1,544,202	\$516,155.82	\$ 483,844.18	\$ 1,000,000.00	

Other Models Discussed

Funding model #8 (Population based)

Total Requisition of \$1,000,000

	Population	Percentage of total population	Total	Per Capita Cost
Airdrie	74100	4.80	\$ 47,985.95	\$0.648
Calgary	1306784	84.63	\$ 846,251.98	\$0.648
Chestermere	22163	1.44	\$ 14,352.40	\$0.648
Cochrane	32199	2.09	\$ 20,851.55	\$0.648
Foothills	23199	1.50	\$ 15,023.29	\$0.648
High River	14324	0.93	\$ 9,275.99	\$0.648
Okotoks	30405	1.97	\$ 19,689.78	\$0.648
Rocky View	41028	2.66	\$ 26,569.06	\$0.648
Total	1544202	100.00	\$ 1,000,000.00	

Other Models Discussed

Funding Model #9 (10% divided equally - 45% based on population - 45% based on assessment)

Total Requisition of \$1,000,000

	Population	10% Divided Equally	45% Assessment	45% Population	Total	Per Capita
Airdrie	74100	\$ 12,500.00	\$ 16,649.43	\$ 21,593.68	\$ 50,743.11	\$ 0.68
Calgary	1306784	\$ 12,500.00	\$ 371,934.37	\$ 380,813.39	\$ 765,247.76	\$ 0.59
Chestermere	22163	\$ 12,500.00	\$ 5,632.09	\$ 6,458.58	\$ 24,590.67	\$ 1.11
Cochrane	32199	\$ 12,500.00	\$ 8,315.46	\$ 9,383.20	\$ 30,198.65	\$ 0.94
Foothills	23199	\$ 12,500.00	\$ 11,191.24	\$ 6,760.48	\$ 30,451.73	\$ 1.31
High River	14324	\$ 12,500.00	\$ 2,875.84	\$ 4,174.19	\$ 19,550.04	\$ 1.36
Okotoks	30405	\$ 12,500.00	\$ 7,286.20	\$ 8,860.40	\$ 28,646.60	\$ 0.94
Rocky View	41028	\$ 12,500.00	\$ 26,115.36	\$ 11,956.08	\$ 50,571.44	\$ 1.23
TOTAL	1544202	\$ 100,000.00	\$ 450,000.00	\$ 450,000.00	\$ 1,000,000.00	

Other Models Discussed

Funding Model #10 (flat fee per capita, not targeted to a budgeted value)

Option 1 - flat cost per capita with a \$500.00 minimum

Option 7 - flat cost per capita doubled

	Population	Multiplier	Total	Multiplier	Total
Airdrie	74100	\$ 0.40	\$ 30,140.00	\$ 0.80	\$ 59,280.00
Calgary	1306784	\$ 0.20	\$ 523,213.60	\$ 0.40	\$ 522,713.60
Chestermere	22163	\$ 0.40	\$ 9,365.20	\$ 0.80	\$ 17,730.40
Cochrane	32199	\$ 0.40	\$ 13,379.60	\$ 0.80	\$ 25,759.20
Foothills	23199	\$ 0.40	\$ 9,779.60	\$ 0.80	\$ 18,559.20
High River	14324	\$ 0.40	\$ 6,229.60	\$ 0.80	\$ 11,459.20
Okotoks	30405	\$ 0.40	\$ 12,662.00	\$ 0.80	\$ 24,324.00
Rocky View	41028	\$ 0.40	\$ 16,911.20	\$ 0.80	\$ 32,822.40
Total			\$ 621,680.80		\$ 712,648.00

* NOTE: This model is based on the CRP funding formula and was not intended to fund a specific budgetary need, but rather was an annual contribution.

Funding Model #11 (Tiered model)

Tiers	Municipalities	# of Municipalities	Contribution	Contribution percentage	Total Contribution	
U4	Calgary	1	\$ 650,000.00	65%	\$ 650,000.00	65%
U3	Airdrie	1	\$ 100,000.00	10%	\$ 100,000.00	10%
U2	Cochrane, Okotoks, Chest	3	\$ 40,000.00	4%	\$ 120,000.00	12%
U1	High River	1	\$ 15,000.00	2%	\$ 15,000.00	1%
R2	Rocky View	1	\$ 100,000.00	10%	\$ 100,000.00	10%
R1	Foothills	1	\$ 20,000.00	2%	\$ 20,000.00	2%
		<u>8</u>			<u>\$ 1,005,000.00</u>	

Other Models Discussed

Funding Model #12 (differential population cost)

	Flat Fee	Population 0-3500 0.8863	Population 3501-10,000 0.9728	Population 10,001 - 20,000 0.7351	Population 20,000 - 30,000 0.4552	Population 30,001 - 600,000 0.3026	Population 600,001 + 0.1514	Total	
Airdrie	\$ 650.00	\$ 3,080.00	\$ 6,322.23	\$ 7,350.26	\$ 4,551.54	\$ 13,344.35	\$ -	\$ 35,298.38	8%
Calgary	\$ 650.00	\$ 3,080.00	\$ 6,322.23	\$ 7,350.26	\$ 4,551.54	\$ 172,481.70	\$ 107,006.95	\$ 301,442.68	66%
Chestermere	\$ 650.00	\$ 3,080.00	\$ 6,322.23	\$ 7,350.26	\$ 984.60	\$ -	\$ -	\$ 18,387.09	4%
Cochrane	\$ 650.00	\$ 3,080.00	\$ 6,322.23	\$ 7,350.26	\$ 4,551.54	\$ 665.41	\$ -	\$ 22,619.44	5%
Foothills	\$ 650.00	\$ 3,080.00	\$ 6,322.23	\$ 7,350.26	\$ 1,456.18	\$ -	\$ -	\$ 18,858.67	4%
High River	\$ 650.00	\$ 3,080.00	\$ 6,322.23	\$ 3,178.57	\$ -	\$ -	\$ -	\$ 13,230.80	3%
Okotoks	\$ 650.00	\$ 3,080.00	\$ 6,322.23	\$ 7,350.26	\$ 4,551.54	\$ 122.55	\$ -	\$ 22,076.58	5%
Rocky View	\$ 650.00	\$ 3,080.00	\$ 6,322.23	\$ 7,350.26	\$ 4,551.54	\$ 3,337.07	\$ -	\$ 25,291.10	6%
TOTAL	\$ 5,200.00	\$ 24,640.00	\$ 50,577.84	\$ 54,630.39	\$ 25,198.48	\$ 189,951.08	\$ 107,006.95	\$ 457,204.74	1

Equalized Assessment Worksheet

Total Requisition of \$1,000,000

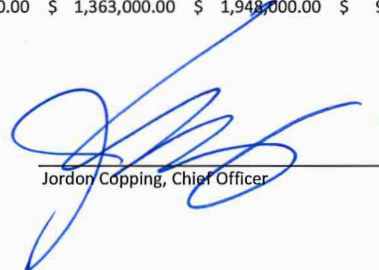
	Total 2023 Assessment	Percentage of CMR Assessment	Assessment Based Levy (45%)	Assessment Based Levy (50%)
Airdrie	12,650,351,776	3.699873024	\$ 16,649.43	\$ 18,499.37
Calgary	282,598,321,110	82.65208141	\$ 371,934.37	\$ 413,260.41
Chestermere	4,279,304,163	1.251576424	\$ 5,632.09	\$ 6,257.88
Cochrane	6,318,142,661	1.84787949	\$ 8,315.46	\$ 9,239.40
Foothills	8,503,184,952	2.486943065	\$ 11,191.24	\$ 12,434.72
High River	2,185,086,429	0.639076484	\$ 2,875.84	\$ 3,195.38
Okotoks	5,536,106,645	1.619155894	\$ 7,286.20	\$ 8,095.78
Rocky View	19,842,635,347	5.803414209	\$ 26,115.36	\$ 29,017.07
TOTAL	3.41913E+11	100	\$ 450,000.00	\$ 500,000.00

	2021 Actual	2022 Budget	2022 Estimated	2023 Forecast	2024 Forecast
REVENUE					
GoA Grant	\$ 1,500,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Interest on GIC	\$ 17,965.55	\$ -	\$ -	\$ -	\$ -
Withdrawal from Reserves	\$ -	\$ 937,000.00	\$ 352,000.00	\$ 973,000.00	\$ 375,000.00
8 member contribution	\$ -	\$ -	\$ -	\$ -	\$ 614,000.00
TOTAL Revenue	\$ 1,517,965.55	\$ 1,937,000.00	\$ 1,352,000.00	\$ 1,973,000.00	\$ 1,989,000.00
EXPENDITURES					
CAPITAL EXPENSES					
Computers & Hardware	\$ 687.97	\$ 6,000.00	\$ 5,000.00	\$ 6,000.00	\$ 6,000.00
Office Furniture	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 6,000.00
Phone/Internet Hardware	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -
TOTAL CAPITAL EXPENSES	\$ 687.97	\$ 15,000.00	\$ 5,000.00	\$ 15,000.00	\$ 12,000.00
OPERATING EXPENSES					
STAFFING					
Salary	\$ 649,641.33	\$ 655,000.00	\$ 655,000.00	\$ 690,000.00	\$ 705,000.00
Benefits	\$ 113,733.20	\$ 124,000.00	\$ 124,000.00	\$ 136,000.00	\$ 140,000.00
Board Chair	\$ 119,412.11	\$ 110,000.00	\$ 100,000.00	\$ 110,000.00	\$ 110,000.00
TOTAL STAFFING	\$ 882,786.64	\$ 889,000.00	\$ 879,000.00	\$ 936,000.00	\$ 955,000.00
OFFICE LEASE	\$ 73,456.99	\$ 87,000.00	\$ 80,000.00	\$ 87,000.00	\$ 87,000.00
OFFICE OPERATION					
General Operating	\$ 37,291.90	\$ 36,000.00	\$ 36,000.00	\$ 40,000.00	\$ 40,000.00
Professional Fees	\$ 21,002.24	\$ 30,000.00	\$ 20,000.00	\$ 30,000.00	\$ 30,000.00
TOTAL OFFICE OPERATION	\$ 58,294.14	\$ 66,000.00	\$ 56,000.00	\$ 70,000.00	\$ 70,000.00
TRAVEL & STAFF DEVELOPMENT	\$ 1,768.03	\$ 30,000.00	\$ 12,000.00	\$ 30,000.00	\$ 30,000.00
MEETING					
Meeting Venue/Catering	\$ 3,743.36	\$ 40,000.00	\$ 15,000.00	\$ 30,000.00	\$ 30,000.00
Per Diem	\$ 39,598.28	\$ 55,000.00	\$ 40,000.00	\$ 50,000.00	\$ 50,000.00
TOTAL MEETING	\$ 43,341.64	\$ 95,000.00	\$ 55,000.00	\$ 80,000.00	\$ 80,000.00
CONSULTANT					
Growth/ Servicing Plan	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -
Regional Initiatives	\$ 53,601.55	\$ 600,000.00	\$ 175,000.00	\$ 600,000.00	\$ 600,000.00
REF Consultants	\$ 50,476.72	\$ 80,000.00	\$ 25,000.00	\$ 80,000.00	\$ 80,000.00
TOTAL CONSULTANT	\$ 354,078.27	\$ 680,000.00	\$ 200,000.00	\$ 680,000.00	\$ 680,000.00
CONTINGENCY	\$ 47,417.21	\$ 75,000.00	\$ 65,000.00	\$ 75,000.00	\$ 75,000.00
TOTAL EXPENDITURE	\$ 1,461,830.89	\$ 1,937,000.00	\$ 1,352,000.00	\$ 1,973,000.00	\$ 1,989,000.00
Reserves at Year End	\$ 2,300,000.00	\$ 1,363,000.00	\$ 1,948,000.00	\$ 975,000.00	\$ 600,000.00

As approved at the 2022-11-18 Board meeting



 Greg Clark, Board Chair



 Jordan Copping, Chief Officer

Agenda Item 8ii