

Municipality of Jasper  
**Committee of the Whole Meeting Agenda**  
June 14, 2022 | 9:30 am  
Jasper Library and Cultural Centre, Quorum Room

**Notice:** Presentations will continue to take place online until further notice. Members of the public can attend meetings in person; view meetings through the Zoom livestream; or view archived Council meetings on YouTube at any time.

To live-stream this meeting starting at 9:30 am, use the following Zoom link:

<https://us02web.zoom.us/j/87657457538>

- 1. Call to order** Deputy Mayor Waxer to chair meeting
- 2. Additions to agenda**
- 3. Approval of agenda**
  - 3.1 June 14, 2022 Committee of the Whole agenda attachment
- 4. May 24, 2022 Committee of the Whole Minutes 4.1** attachment  
Business arising from minutes
- 5. Presentations**
  - 5.1 2021 Audit – Jeff Alliston, Metrix Group attachment
    - 5.1.1 In-camera with Auditor – FOIP, S. 26(a)
  - 5.3 JCHC Governance Review and Housing Gap – Bonita Craig, Colliers attachment
- 6. Department Reports**
- 7. New business**
  - 7.1 2021 Audited Financial Statements attachment
  - 7.2 Assessment Review Board Appointments attachment
  - 7.3 Emergency Services Building Boiler Replacement attachment
  - 7.4 JCHC Governance Review attachment
  - 7.5 Commercial Use of Public Space Taskforce attachment
  - 7.6 Alberta Japan Twinning Municipalities Association – Councillor Waxer attachment
- 8. Correspondence**
- 9. Motion Action List** attachment

*All regular and committee meetings of Council are video-recorded and archived on YouTube.*

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**Committee of the Whole Meeting Agenda**  
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**10. Council representation on various boards, upcoming meetings**

[10.1 Council appointments to boards and committees](#)

**11. Upcoming events**

NETMA – June 15, 5-7pm, Terra, Crimson Hotel

Lemonade Day with Community Futures West Yellowhead – June 18

Rotary Club of Jasper Welcome Ukrainians Dinner – June 18, Activity Centre

Jasper Park Chamber of Commerce Annual General Meeting – June 29, Location TBD

Canada Day Pancake Breakfast & Celebrations – Friday, July 1, Commemoration Park

**12. In-camera**

12.1 Strategic Plan Review – FOIP, S. 29(1)(b)

**13. Adjournment**

Municipality of Jasper  
**Committee of the Whole Meeting Minutes**  
Tuesday, May 24, 2022 | 9:30am  
Jasper Library and Cultural Centre, Quorum Room

- Virtual viewing and participation Council attendance is in Council chambers at the Jasper Library and Cultural Centre. This meeting was also conducted virtually and available for public livestreaming through Zoom. Public viewing and participation during Council meetings is through Zoom livestreaming.
- Present Mayor Richard Ireland, Deputy Mayor Kathleen Waxer, Councillors Helen Kelleher-Empy, Wendy Hall, Scott Wilson, Ralph Melnyk, and Rico Damota
- Also present Bill Given, Chief Administrative Officer  
Christopher Read, Director of Community Development  
Christine Nadon, Director of Protective & Legislative Services  
John Greathead, Director of Operations  
Natasha Malenchak, Director of Finance & Administration  
Amanda Stevens, Communications Manager  
Emma Acorn, Legislative Services Coordinator  
Justin Melnyk, Jasper Park Chamber of Commerce  
Ginette Marcoux, Jasper Employment & Education Centre  
Jason Stockfish, The Fitzhugh  
Bob Covey, The Jasper Local  
11 observers
- Call to Order Deputy Mayor Waxer called the May 24, 2022 Committee of the Whole meeting to order at 9:30am.
- Approval of agenda #227/22 MOTION by Councillor Kelleher-Empy to approve the agenda for the May 24, 2022 Committee of the Whole meeting as presented.
- |               |               |         |
|---------------|---------------|---------|
| FOR           | AGAINST       |         |
| 7 Councillors | 0 Councillors | CARRIED |
- Public Transportation RFD #228/22 Administration presented recommendations to advance the issue of public transportation in Jasper.
- MOTION by Mayor Ireland that Committee direct Administration issue an RFP for a public transportation system feasibility study; and
- That Committee direct Administration finalize a Memorandum of Understanding with Parks Canada for the provision of public transportation services, and return to a future Committee meeting.
- |               |               |         |
|---------------|---------------|---------|
| FOR           | AGAINST       |         |
| 7 Councillors | 0 Councillors | CARRIED |

Policy Review RFD Council received recommendations from Administration with respect to the ongoing efforts to support the [A-001 Policy Development and Review Policy](#). Committee reviewed a list of policies considered for removal for various reasons.

#229/22 MOTION by Councillor Wilson that Committee recommend Council rescind the following policies:

- C-002: Electronic Communications Device Policy
- C-003: No Smoking Zones Policy
- D-005: Laptop Policy

FOR	AGAINST	
7 Councillors	0 Councillors	CARRIED

#230/22 MOTION by Councillor Kelleher-Empy that Committee refer the matter of Policy B-017 Community Economic Development Fund to the 2023 budget discussions.

FOR	AGAINST	
7 Councillors	0 Councillors	CARRIED

#231/22 MOTION by Mayor Ireland that Committee direct Administration to conduct a review of the administrative procedures for Policy B-017: Community & Economic Development Fund, and present recommendations at a future Committee meeting.

FOR	AGAINST	
7 Councillors	0 Councillors	CARRIED

Relationships with External Groups Policy RFD Director of Community Development, Christopher Read, presented a draft policy to Council in response to direction given at the September 14, 2021 Committee meeting. Council had asked for recommendations on how to enhance the relationship between the Municipality and local non-profit organizations, including the Jasper Community Team Society and the Friends of Jasper Culture and Recreation.

#232/22 MOTION by Councillor Damota that Committee recommend Council rescind Policy F-004: Relationship between the Municipality and the Jasper Community Team; and

That Committee recommend Council adopt the draft Municipality of Jasper's Relationship with External Groups Policy.

FOR	AGAINST	
7 Councillors	0 Councillors	CARRIED

Recess Deputy Mayor Waxer called a recess from 10:59 to 11:04am.

Private Home Accommodation Draft Policy Correspondence from Parks Canada detailing proposed amendments to the Private Home Accommodation Draft Policy had been formally received at the May 17, 2022 Regular Council meeting. Council directed Administration to request an extension to the deadline for feedback and asked Administration to include the item on the next meeting agenda for further discussion. On Friday, May 20, correspondence was received from Parks

Canada stating the proposed amendment package was withdrawn due to extensive community feedback. This letter will be attached to the June 7 Regular meeting agenda.

#233/22

MOTION by Mayor Ireland that Committee direct Administration to report back to a future Committee of the Whole meeting with options to prepare a municipal position regarding private home accommodation.

FOR	AGAINST	
7 Councillors	0 Councillors	CARRIED

Correspondence

Council received four pieces of correspondence and made the following decisions:

Jasper Park  
Chamber of  
Commerce

MOTION by Councillor Wilson that Committee receive the correspondence from the Jasper Park Chamber of Commerce for information.

#234/22

FOR	AGAINST	
7 Councillors	0 Councillors	CARRIED

Jasper  
Employment &  
Education Centre

MOTION by Councillor Damota that Committee recommend Council provide a letter of endorsement for the Jasper Employment & Education Centre.

#235/22

FOR	AGAINST	
7 Councillors	0 Councillors	CARRIED

Wisehart Charity  
& Curling Rink  
Rental

MOTION by Councillor Melnyk that Committee direct Administration to waive the fees associated with the curling rink rentals for the Annual Summer and Fall Fair on August 9 and September 6, 2022 in response to the request from the Wisehart Charity.

#236/22

FOR	AGAINST	
7 Councillors	0 Councillors	CARRIED

Councillor Damota left the meeting at 12:03pm.

Correspondence  
Jasper Canada Day  
Committee

MOTION by Mayor Ireland that Committee recommend to Council that the Municipality of Jasper facilitate the pancake breakfast on Canada Day with funding coordination, execution, and including staffing and volunteers; and that the Municipality donate venue space including Commemoration Park and the multi-purpose room at the Activity Centre for June 30, July 1 and July 2, 2022 for set up and tear down.

#237/22

FOR	AGAINST	
6 Councillors	0 Councillors	CARRIED

Motion Action List

Administration reviewed the Motion Action List, which included revised target dates and the removal of items which were addressed today.

#238/22

MOTION by Councillor Hall that Committee approve the updated Motion Action List as amended.



Meeting Extension #240/22	MOTION by Mayor Ireland to extend the meeting beyond 4 hours.			
	FOR	AGAINST		
	4 Councillors	0 Councillors		CARRIED
Revert to open meeting #241/22	MOTION by Councillor Wilson that Committee of the Whole revert to open meeting at 5:19pm.			
	FOR	AGAINST		
	4 Councillors	0 Councillors		CARRIED
Adjournment #242/22	MOTION by Councillor Melnyk, there being no further business, the Committee of the Whole meeting of May 24, 2022 be adjourned at 5:20pm.			
	FOR	AGAINST		
	4 Councillors	0 Councillors		CARRIED

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# MUNICIPALITY OF JASPER

## 2021 PRESENTATION TO COUNCIL

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**METRIX GROUP** LLP

CHARTERED PROFESSIONAL  
ACCOUNTANTS

**Jeff Alliston, CPA, CA**  
**Partner**

# AUDIT OVERVIEW

- **ENHANCE DEGREE OF CONFIDENCE OF INTENDED USERS**
- **ACHIEVED BY AUDITOR EXPRESSING OPINION**
- **WHETHER FS PRESENT FAIRLY, IN ALL MATERIAL RESPECTS**
  - **WHETHER DUE TO FRAUD OR ERROR**
- **AUDITOR SEEKING REASONABLE ASSURANCE**
  - **HIGH LEVEL OF ASSURANCE**
  - **NOT ABSOLUTE ASSURANCE**
  - **MOST EVIDENCE PERSUASIVE NOT CONCLUSIVE**
- **AUDITOR EXERCISES PROFESSIONAL JUDGEMENT**
- **AUDITOR MAINTAINS PROFESSIONAL SKEPTICISM**
  - **QUESTIONING MIND**
  - **ALERT TO CONDITIONS WHICH MAY INDICATE POSSIBLE MISSTATEMENT**
  - **CRITICAL ASSESSMENT OF AUDIT EVIDENCE**

# INDEPENDENT AUDITORS' REPORT

## □ OUR OPINION

- PRESENT FAIRLY IN ALL MATERIAL RESPECTS

## □ BASIS FOR OPINION

- IN ACCORDANCE WITH CANADIAN GAAS

## □ RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE

- PREPARATION AND FAIR PRESENTATION
- IN ACCORDANCE WITH CANADIAN PSAS
- RESPONSIBLE FOR ASSESSING ABILITY TO CONTINUE AS A GOING CONCERN

## □ AUDITORS' RESPONSIBILITIES FOR THE AUDIT

- OBTAIN REASONABLE ASSURANCE
- ARE FREE FROM MATERIAL MISSTATEMENT
- PROCEDURES DEPEND ON AUDITORS' JUDGEMENT
- CONSIDER RELEVANT INTERNAL CONTROLS
- EVALUATE ACCOUNTING POLICIES / ESTIMATES

# STATEMENT OF FINANCIAL POSITION

	<u>2021</u>	<u>2020</u>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 21,005,596	\$ 18,760,849
Trade and grants in place of taxes receivable	446,160	367,390
Trade and other receivables	3,983,588	3,793,252
Debt recoverable - local improvements	12,763	18,646
Investments	419,323	415,152
	<b>A</b> <u>25,867,430</u>	<u>23,355,289</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	3,558,366	3,353,272
Employee benefit obligations	495,270	497,252
Deposit liabilities	68,573	73,336
Deferred revenue	9,028,925	6,811,224
Long-term debt	12,028,869	6,581,402
Landfill closure and post-closure liability	146,095	138,240
	<b>B</b> <u>25,326,098</u>	<u>17,454,726</u>
<b>NET FINANCIAL ASSETS</b>	<b>A - B</b> <b>C</b> <u>541,332</u>	<u>5,900,563</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets	64,259,297	60,434,320
Prepaid expenses	363,762	460,003
	<b>D</b> <u>64,623,059</u>	<u>60,894,323</u>
<b>ACCUMULATED SURPLUS</b>	<b>C+D</b> <u>\$ 65,164,391</u>	<u>\$ 66,794,886</u>

# TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLES

	2021	2020
Current taxes and grants in place of taxes	\$ 242,020	\$ 252,922
Arrears taxes	235,889	144,677
	477,909	397,599
Less: Allowance for doubtful accounts	(31,749)	(30,209)
	<u>\$ 446,160</u>	<u>\$ 367,390</u>

# RECEIVABLES

	2021	2020
Receivables from governments	\$ 2,486,827	\$ 2,350,927
Trade accounts receivable	1,454,050	1,453,738
Goods and Services Tax recoverable	351,297	224,121
	<b>4,292,174</b>	<b>4,028,786</b>
Less: Allowance for doubtful accounts	<b>(308,586)</b>	<b>(235,534)</b>
	<b>\$ 3,983,588</b>	<b>\$ 3,793,252</b>

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# DEFERRED REVENUE

	2020	Additions	Revenue Recognized	2021
<b>OPERATING</b>				
Other deferred revenue and grants	\$ 825,532	\$ 906,871	\$ 825,532	\$ 906,871
Municipal Sustainability Initiative Grant	-	61,776	49,721	12,055
Municipal Information Mapping Grant	2,385	-	-	2,385
Municipal Operating Stimulus Transfer	319,471	-	319,471	-
	1,147,388	968,647	1,194,724	921,311
<b>CAPITAL</b>				
Municipal Sustainability Initiative Grant	4,241,341	1,799,198	405,412	5,635,127
Canada Community-Building Fund	808,538	537,841	-	1,346,379
Offsite levies	378,602	146,289	-	524,891
Basic Municipal Transportation Grant	230,355	-	-	230,355
Other capital grants	5,000	585,854	219,992	370,862
	5,663,836	3,069,182	625,404	8,107,614
	\$ 6,811,224	\$ 4,037,829	\$ 1,820,128	\$ 9,028,925

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# LONG-TERM DEBT

- **LONG-TERM DEBT - \$12,028,869**
  - **Debenture Debt**
    - Province of Alberta (2.552%) - \$3,017,821
    - Province of Alberta (2.552%) - \$1,952,708
    - Province of Alberta (3.460%) - \$6,200,000
    - Province of Alberta (4.795%) - \$488,910
    - Province of Alberta (5.625%) - \$320,187
    - Canada Mortgage and Housing Corporation (2.00%) - \$49,243
  
- **MATURITY**
  - 2022 - 2051

# DEBT LIMITS

	2021	2020
Total debt limit	\$ 27,118,809	\$ 28,528,181
Total debt	(12,028,869)	(6,581,402)
Amount of debt limit unused	<u>\$ 15,089,940</u>	<u>\$ 21,946,779</u>
Service on debt limit	\$ 4,519,802	\$ 4,754,697
Service on debt	(1,333,522)	(999,732)
Amount of service on debt limit unused	<u>\$ 3,186,280</u>	<u>\$ 3,754,965</u>

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# NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS

	Opening Balance	Additions	Disposals	Amortization	Transfers	Ending Balance
Land	\$ 403,759	\$ -	\$ -	\$ -	\$ -	\$ 403,759
Land Improvements	2,615,778	-	-	(249,061)	-	2,366,717
Buildings	22,288,305	6,725	-	(708,272)	2,629,072	24,215,830
Engineered Structures	26,288,832	144,954	-	(1,084,978)	-	25,348,808
Machinery & Equipment	3,108,139	231,161	-	(464,311)	19,039	2,894,028
Vehicles	2,517,181	633,648	(12,294)	(306,196)	672,852	3,505,191
Construction in Progress	3,212,326	5,633,601	-	-	(3,320,963)	5,524,964
	<b>\$ 60,434,320</b>	<b>\$ 6,650,089</b>	<b>\$ (12,294)</b>	<b>\$ (2,812,818)</b>	<b>\$ -</b>	<b>\$ 64,259,297</b>

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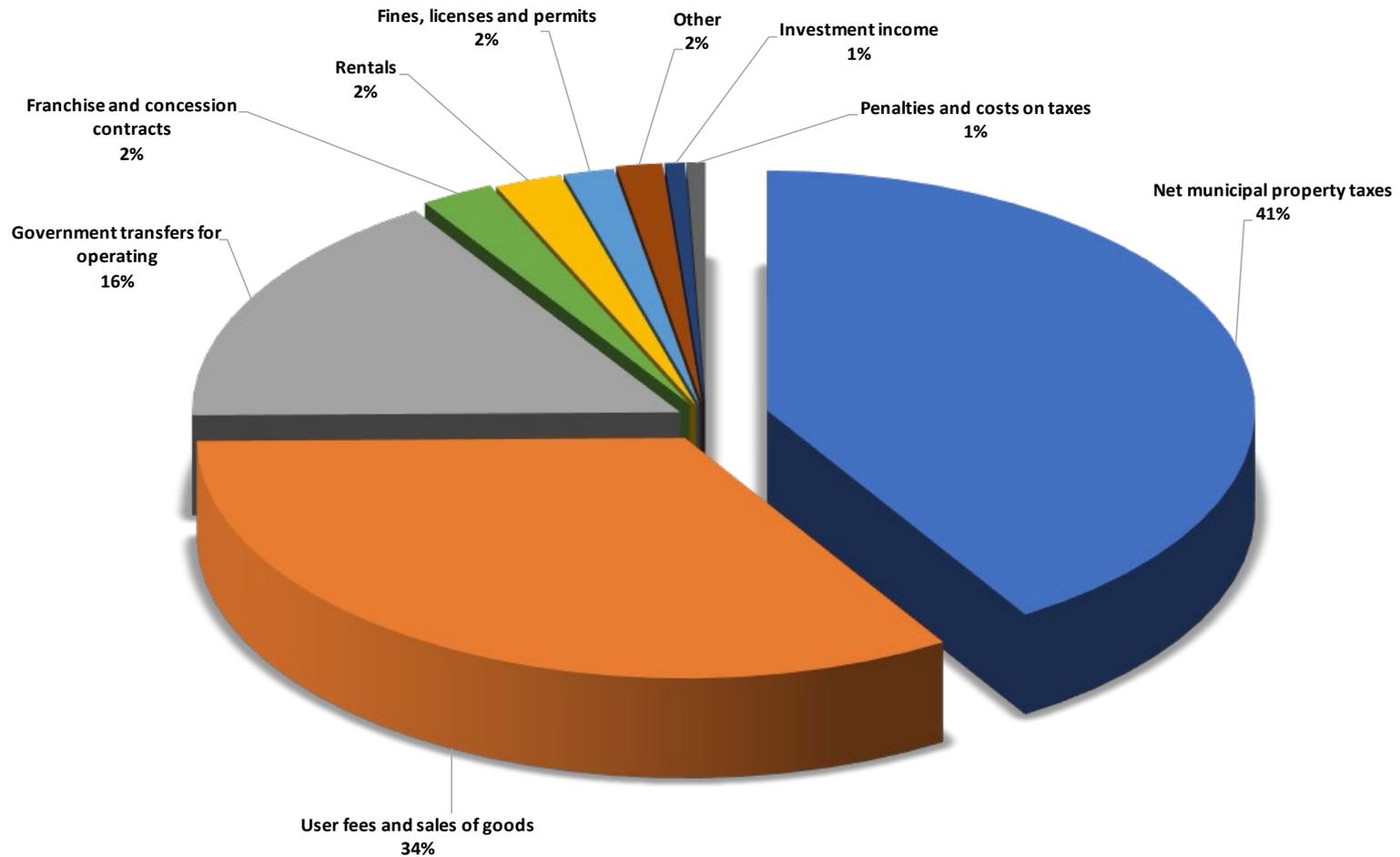
# ACCUMULATED SURPLUS

	2021	2020
<b>Unrestricted Surplus</b>	<b>\$ 4,665,901</b>	<b>\$ 6,632,842</b>
<b>Restricted Surplus</b>		
<b>Operating</b>		
General	<b>3,319,853</b>	1,455,575
<b>Capital</b>		
Fire	<b>1,131,637</b>	914,340
West Yellowhead Regional		
Waste Management Authority	<b>903,942</b>	693,198
Utilities	<b>634,451</b>	1,095,500
Environmental	<b>553,152</b>	574,984
Recreation	<b>555,796</b>	483,500
Parking Authority	<b>451,859</b>	436,461
Library Construction Fund	<b>248,389</b>	205,404
Public Works	<b>158,110</b>	92,610
Public Health	<b>137,802</b>	73,799
Public Housing	<b>111,065</b>	265,109
	<b>4,886,203</b>	4,834,905
<b>Equity in Tangible Capital assets</b>	<b>52,292,434</b>	53,871,564
	<b>\$ 65,164,391</b>	<b>\$ 66,794,886</b>

# OPERATING REVENUE

	2021 (Budget)	2021 (Actual)	2020 (Actual)
<b>REVENUE</b>			
Net municipal property taxes	\$ 7,272,477	<b>\$ 7,437,905</b>	\$ 6,335,315
User fees and sales of goods	6,334,253	<b>6,085,404</b>	5,172,479
Government transfers for operating	1,722,046	<b>2,903,942</b>	5,883,864
Franchise and concession contracts	453,438	<b>437,451</b>	422,433
Rentals	675,771	<b>403,282</b>	379,237
Fines, licenses and permits	295,547	<b>303,872</b>	172,695
Other	229,436	<b>274,872</b>	384,746
Investment income	200,000	<b>120,702</b>	199,701
Penalties and costs on taxes	83,232	<b>111,776</b>	68,317
	<u>\$ 17,266,200</u>	<u><b>\$ 18,079,206</b></u>	<u>\$ 19,018,787</u>

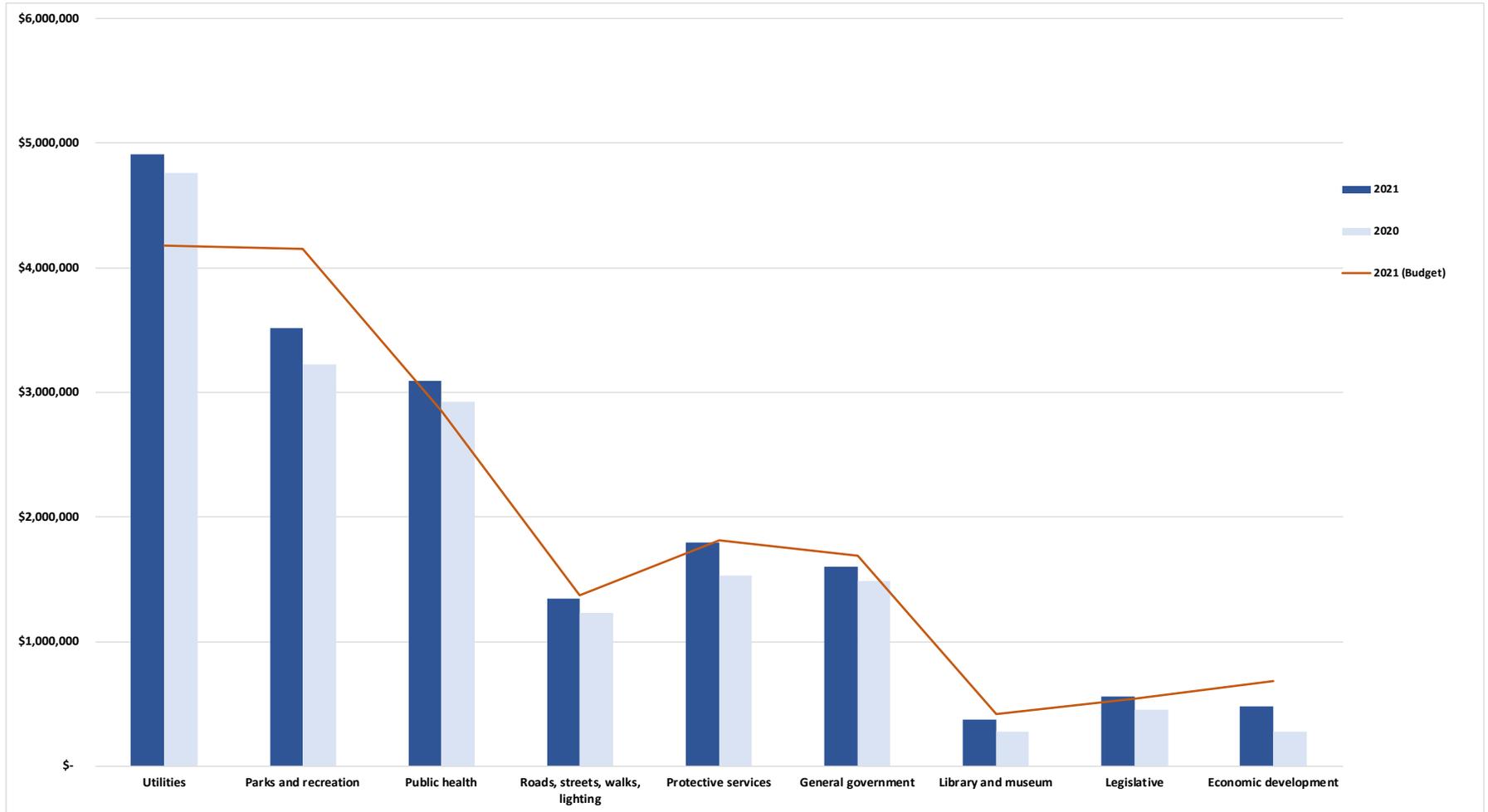
# OPERATING REVENUE



# EXPENSES BY FUNCTION W/O AMORTIZATION

	2021 (Budget)	2021 (Actual)	2020 (Actual)
<b>EXPENSES</b>			
Utilities	\$ 4,181,235	\$ 4,913,132	\$ 4,764,731
Parks and recreation	4,156,514	3,516,779	3,229,498
Public health	2,858,226	3,090,851	2,921,791
Roads, streets, walks, lighting	1,374,060	1,341,109	1,234,978
Protective services	1,814,926	1,796,861	1,531,519
General government	1,685,954	1,603,517	1,484,926
Library and museum	416,235	375,288	276,638
Legislative	541,446	556,525	454,570
Economic development	681,126	476,839	281,599
	<u>\$ 17,709,722</u>	<u>\$ 17,670,901</u>	<u>\$ 16,180,249</u>

# EXPENSES BY FUNCTION



# EXPENSES BY OBJECT

	2021 (Budget)	<b>2021 (Actual)</b>	2020 (Actual)
Salaries, wages and benefits	\$ 8,658,833	<b>\$ 8,607,711</b>	\$ 7,616,012
Contracted and general services	5,223,635	<b>5,637,971</b>	5,080,504
Materials, goods, supplies and utilities	3,051,254	<b>2,910,574</b>	3,076,665
Amortization	-	<b>2,812,818</b>	2,755,963
Interest on long-term debt	280,949	<b>196,576</b>	229,695
Provision for allowances (recovery)	2,000	<b>142,238</b>	107,685
Transfers to local boards and agencies	263,352	<b>115,409</b>	39,750
Transfers to individuals and organizations	34,500	<b>26,452</b>	9,500
Bank charges and short-term interest	29,694	<b>33,970</b>	20,439
	<u>\$17,544,217</u>	<u><b>\$20,483,719</b></u>	<u>\$18,936,213</u>

# OTHER REVENUE (EXPENSE)

	2021 (Budget)	<b>2021 (Actual)</b>	2020 (Actual)
<b>ANNUAL SURPLUS (DEFICIT) BEFORE OTHER INCOME</b>	\$ (443,522)	<b>\$ (2,404,513)</b>	\$ 82,574
<b>OTHER INCOME</b>			
GOVERNMENT TRANSFERS FOR CAPITAL	5,757,636	<b>771,461</b>	2,352,957
GAIN (LOSS) ON DISPOSAL OF TCA	-	<b>2,557</b>	31,000
	5,757,636	<b>774,018</b>	2,383,957
<b>ANNUAL SURPLUS (DEFICIT)</b>	5,314,114	<b>(1,630,495)</b>	2,466,531
<b>ACCUMULATED SURPLUS BEGINNING OF YEAR</b>	66,794,886	<b>66,794,886</b>	64,328,355
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	\$ 72,109,000	<b>\$ 65,164,391</b>	\$ 66,794,886

# BUDGET DATA

	2021 (Budget)	2021 (Actual)	2020 (Actual)
<b>Annual surplus (deficit)</b>	\$ 5,314,114	\$ (1,630,495)	\$ 2,466,531
<b>Add back:</b>			
Amortization expense	-	2,812,818	2,755,963
Net transfers (to) from reserves	8,117,730	(1,915,575)	(173,704)
Issuance of long-term debt	-	6,200,000	-
	8,117,730	7,097,243	2,582,259
<b>Deduct:</b>			
Principal repayment of long-term debt	854,120	525,559	769,325
(Gain) loss on disposal of tangible capital assets	-	(2,557)	(31,000)
Acquisition of tangible capital assets	12,577,724	6,650,089	3,779,690
	13,431,844	7,173,091	4,518,015
<b>Result of operations as budgeted</b>	\$ -	\$ (1,706,343)	\$ 530,775

# SUMMARY

- **ANNUAL SURPLUS (DEFICIT)**

**\$1,630,495** (2020 – \$2,466,531)

- **NET FINANCIAL ASSETS**

\$541,332 (2020 - \$5,900,563)

- **AUDIT FINDINGS REPORT TO COUNCIL (see report)**

- NO SIGNIFICANT CONTROL DEFICIENCIES
- NO UNUSUAL ACCOUNTING POLICIES / ESTIMATES
- UNCORRECTED MISSTATEMENTS
- SIGNIFICANT DIFFICULTIES

- **THANK YOU TO MANAGEMENT & STAFF**

- **QUESTIONS?**



Project  
Leaders

# Addressing the Jasper Housing Gap

*Defining the housing gap and role of the JCHC*

**May 3, 2022**



# Agenda

- 01 Background
- 02 Size of the Housing Gap
- 03 Delivery Models
- 04 JCHC Role & Next Steps

Section 1

Background

## Background

- **Recognized housing shortage**, particularly affordable housing
- Housing shortage **limits community economic development and sustainability**
- Addressing this shortage is a **strategic priority of Council** and Municipal Staff
- Jasper Community Housing Corporation (JCHC, est. 2007) in response to affordable housing challenges
- Municipality facilitated private development of MPL Place (2009) requiring a 20-year commitment to affordability
- Colliers was engaged to advise on **how to improve and expand the supply** of affordable housing in Jasper, particularly as it relates to **role and governance of JCHC**

## Objectives of the Study

- Describe the desired future state for housing over 20 years;
- Develop a high-level roadmap to get there;
- Identify, define, and evaluate delivery model options for near term;
- Recommend an operational and governance structure of the JCHC / housing vehicle.

## Section 2

### Size of the Housing Gap

## Estimated Population for Seasonal Population

Population	Count (2016)
Total population of Jasper (A)	4,590
Individuals who have lived in Jasper for the last 1 year (B)	3,110
Individuals who have lived in Jasper for the last 5+ years (C)	1,855
Seasonal Population (D) = (A) - (B)	1,480

Projected size of seasonal population based on 2016 census total population projection and assuming a consistent distribution.

Population	Count (2016)	Assumed (2021)	Forecast (2042)
Seasonal Population	1,480	1,528	<b>1,728</b>

## Estimated Housing Gap for Seasonal Population

Population	Count (2016)	Assumed (2021)	Forecast (2042)
<b>Seasonal Population</b>	1,480	1,528	<b>1,728</b>

### Estimated Housing Requirements for Seasonal Population

Metric	Equation
1 Seasonal Population	$\frac{\text{(Seasonal Population with Housing)}}{\text{(Job Fulfillment Rate)}}$
2 Seasonal Population Housing Supply	$\frac{\text{(Seasonal Population with Housing)}}{\text{(Average Census Household Size)}}$
3 Seasonal Population Housing Demand	$\frac{\text{(Total Seasonal Population)}}{\text{(Average Census Household Size)}}$
4 Seasonal Population Housing Gap	$\text{(Seasonal Population Housing Supply)} - \text{(Seasonal Population Housing Demand)}$

Seasonal workers may be more inclined to share dwellings

Average Household Size	Seasonal Housing Gap (2021)	Seasonal Housing Gap (2042)
2.3	996	1,214
3	609	776
5	<b>99</b>	<b>200</b>

## Estimated Population & Housing Gap for Year-Round Population

Year	Population (2021 Census)	Estimated No. of Dwellings Required <small>(for an Average Household Size of 2.3 persons)</small>	Dwellings Available (2021 Tax Roll)	Year-Round Gap*
<b>2016</b>	4,590	1,996	1,575	<b>421</b>
<b>2021</b>	4,738	2,060	1,982	<b>78</b>
<b>2042</b> (Projected)	5,360	2,330	2,126	<b>204</b>

*\*Note: the gap for 2042 is calculated from the 2021 dwelling count of 1,910 plus 144 units projected to come into the market within the next five (5) years (planned developments provided by Parks Canada).*

## Estimated Total Housing Gap

<b>Population</b>	<b>2021</b>	<b>2042</b>
<b>Year-Round Population Housing Gap</b>	78	204
<b>Seasonal Population Housing Gap (2.3)*</b>	996	1,214
<b>Seasonal Population Housing Gap (3)*</b>	609	776
<b>Seasonal Population Housing Gap (5)*</b>	99	200
<b>Total Housing Gap (2.3)*</b>	<b>1,074</b>	<b>1,418</b>
<b>Total Housing Gap (3)*</b>	<b>687</b>	<b>980</b>
<b>Total Housing Gap (5)*</b>	<b>177</b>	<b>404</b>

*\*Numbers in brackets represent average household size for seasonal population.*

## The Jasper Community Sustainability Plan identifies where housing could be developed

Development Site	Potential Housing Yield (Net New Units)*
<b>Development of Unreleased Lands</b>	250-432
<b>Infill Opportunities</b>	42-53
<b>Redevelopment**</b>	254-284
<b>Total</b>	<b>546-769</b>

*Jasper Community Sustainability Plan (September 2011).*

*\*It is to be confirmed if the 144 units currently planned for redevelopment are included in the redevelopment housing yield above. If not, the total potential housing yield would increase to a maximum of 911 units.*

## Total Estimated Gap (Year-Round + Seasonal)

Year	Total Gap
2021	177
2042	404

Assuming seasonal household size of 5, findings suggest there is a near-term gap of at **least 177 units**.

If 144 units are delivered through redevelopments approved by Parks Canada in the next five years, **this near term gap reduces to 33 units** ( $177 - 144 = 33$ ).

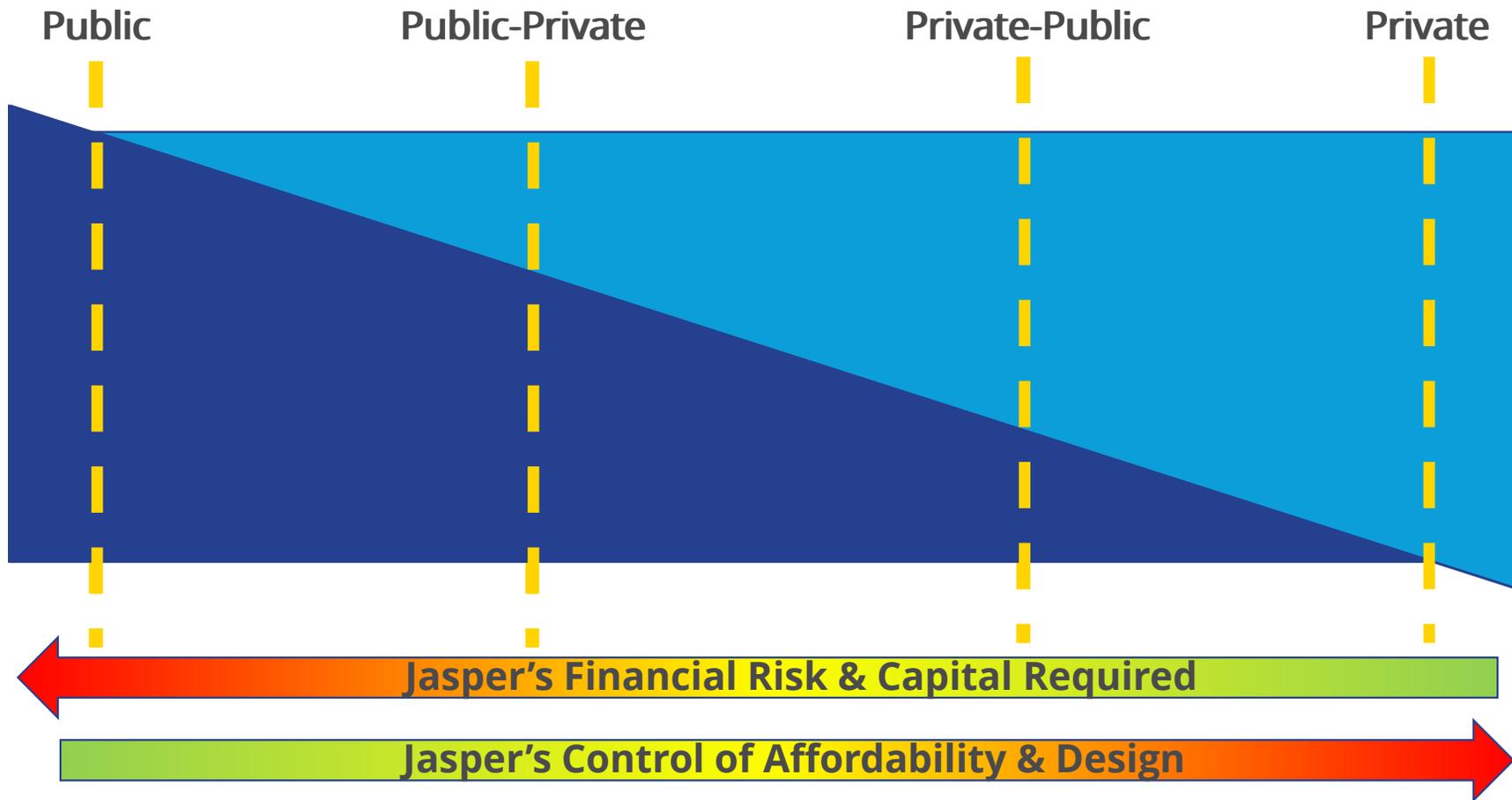
As Jasper grows, and assuming the near-term gap is addressed, **forecasts suggest a need for an additional 227 units** ( $404 - 177$ ).

It is assumed that the most of this gap is for affordable housing.

## Section 3

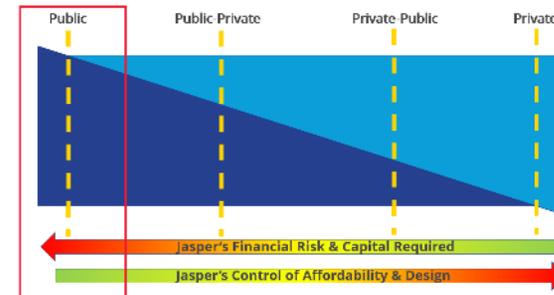
# Delivery Models for Near-Term Gap

# Delivery Model Spectrum



## Public Model

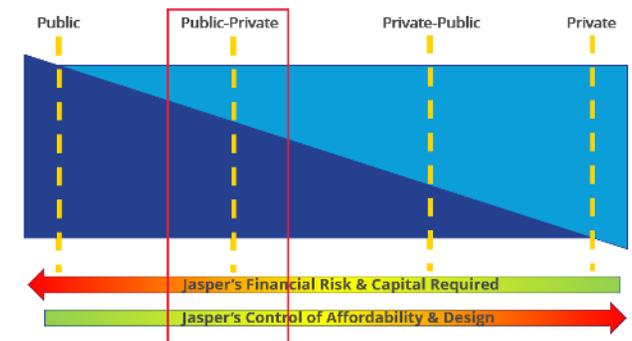
*Jasper funds and develops housing*



- Requires significant upfront capital. Existing municipal assets can be used as leverage to be creditworthy (i.e. assets transferred to the JCHC).
- Risks associated with being developer and operator reside with Jasper (or designate).
- Requires capability and capacity to secure funding, plan, and oversee construction.
- Requires definition of a property operating model and operating body/manager.
- Full control over design and affordability.
- **No guaranteed occupancy therefore all financial risk lies with Jasper.**

## Public Investment with Private Sector Occupancy Guarantee

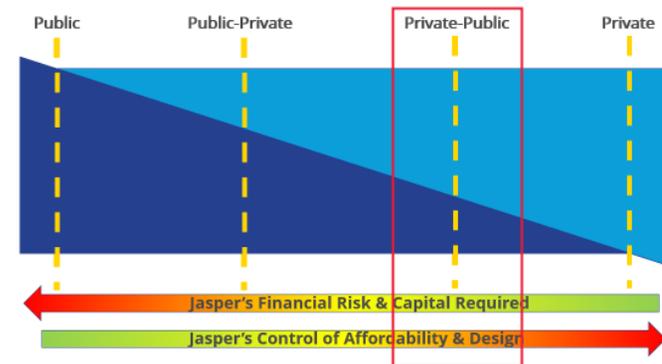
*Jasper funds and develops housing, Private sector partner(s) guarantee occupancy.*



- **Private sector assures occupancy through a long-term contract with Jasper, mitigating vacancy risk.**
- Private participation is from businesses that are directly impacted by the current limited housing supply.
- The scope of the financial risk to Jasper is determined by the negotiated rental rate (i.e. a higher rate reduces risk to Jasper but increases cost/risk to private sector).

## Private Investment with Public Sector Occupancy Guarantee

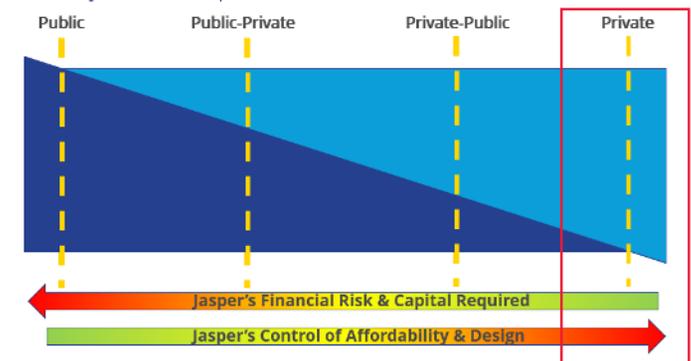
*Private sector funds and develops housing, Jasper guarantees occupancy.*



- **Jasper assures occupancy through long-term contract with private partner(s), mitigating vacancy risk.**
- Private participation is from businesses impacted by current limited housing supply. May be difficult to secure partner willing to lead in financing and development role.
- Limited control over design and affordability.
- Scope of the financial risk to Jasper is determined by the negotiated rental rate (i.e. a **lower rate reduces risk to Jasper** but increases cost/risk to private sector).

## Private

*Private sector funds and develops housing.*



- Requires no upfront capital from Jasper.
- Difficult to secure private sector interest without incentives (e.g. facilitating land lease, occupancy guarantees).
- No control over design or affordability (short and/or long term).
- Low risk (financial & operational).

# Summary of the delivery models

Model	Public Capital Required	Development Risk to JCHC	Risk to Affordability*	Debt Service Risk*
Public	High	High	Low	High
Public - Private Guarantee	High	High	Low	Moderate
Private - Public Guarantee	Low	Low	Moderate	Low
Private	Low	Low	High	Low

\*The risk to affordability and debt service risk will ultimately be determined by the rental rate associated with an occupancy guarantee

# Key Questions

	Public Capital Required	Development Risk to JCHC	Risk to Affordability	Debt Service Risk
<b>1. Public</b>	Does Jasper have access to significant capital?	Is JCHC willing to take on significant development risk?	Is Jasper willing to raise capital and take on development risk to ensure affordability?	Is Jasper willing to take on risk of occupancy and meeting debt service payments?
<b>2. Public – Private Guarantee</b>	Does Jasper have access to significant capital?	Is JCHC willing to take on significant development risk?	Is Jasper willing to raise capital and take on development risk to ensure affordability?	Is Jasper willing to enter into long term occupancy agreement to transfer occupancy and debt service risk?
<b>3. Private – Public Guarantee</b>	Is Jasper willing to risk no additional housing if no private sector interest?	Is Jasper willing to relinquish control over design?	Is Jasper willing to relinquish some control over rental rate affordability?	Is Jasper willing to enter in long term occupancy agreement to assume occupancy risk (that would otherwise be with private sector)?
<b>4. Private</b>	Is Jasper willing to risk no additional housing if no private sector interest?	Is Jasper willing to relinquish control over design?	Is Jasper seeking to have more housing, regardless of its affordability over the long term?	With limited private interest, is Jasper willing to risk there being no additional housing development?

# Analysis of the options

- Best place for capital to come from is public sector
- Best place for holding development risk is private sector
- Best place for holding occupancy risk is private sector

Option 2 is most sensible whereby:

- public raises capital,
- public develops using private expertise for a fee (transferring risk), given relatively small near-term gap (min 33 units, max 177 units)
- private provides occupancy guarantee

# Financial Model of each scenario

## Assumptions:

Units:	35 (2-4 bedroom)
Development Cost:	\$15.7M
Interest rate:	2.75%, 30 Years
Monthly Rent:	\$1800 (market)
Vacancy:	1%
O&M costs:	35% of effective gross income (EGI)
Capital maintenance:	4% of EGI

Scenario Analysis					
Line Item	S1 Public	S2 Public - Private	S3 Public / Private	S4 Private - Public	S5 Private
Effective Gross Income (EGI)	748,440	748,440	748,440	748,440	748,440
Monthly O&M Costs per Unit (35% of EGI)	630	630	630	630	630
Total Annual O&M Costs (35% of EGI)	264,600	264,600	264,600	264,600	264,600
<b>Annual Net Operating Income</b>	483,840	483,840	483,840	483,840	483,840
Capital Expenditure Reserve (4% of EGI)	29,938	29,938	29,938	29,938	29,938
<b>Cashflow Before Debt Service</b>	<b>453,902</b>	<b>453,902</b>	<b>453,902</b>	<b>453,902</b>	<b>453,902</b>
<b>Jasper's Contribution</b>					
Ratio (%)	100%	75%	50%	25%	0%
Total Jasper Contribution	15,770,664	11,827,998	7,885,332	3,942,666	0
Debt (%)	100%	100%	100%	100%	100%
Equity/Grant (%)	0%	0%	0%	0%	0%
Debt (\$)	15,770,664	11,827,998	7,885,332	3,942,666	0
Equity/Grant (\$)	0	0	0	0	0
<b>Private Contribution</b>					
Ratio (%)	0%	25%	50%	75%	100%
Contribution (\$)	0	3,942,666	7,885,332	11,827,998	15,770,664
Expected Return Per Annum (%)	6%	6%	6%	6%	6%
Expected Return (\$)	0	236,560	473,120	709,680	946,240
<b>Jasper's Contribution</b>	100%	75%	50%	25%	0%
<b>Private Contribution</b>	0%	25%	50%	75%	100%
<b>Annual Cashflow Before Debt Service &amp; Expected Return</b>	<b>453,902</b>	<b>453,902</b>	<b>453,902</b>	<b>453,902</b>	<b>453,902</b>
Annual Debt Servicing Cost - Jasper	(775,428)	(581,571)	(387,714)	(193,857)	0
Annual Expected Return - Private	0	(236,560)	(473,120)	(709,680)	(946,240)
<b>Annual Debt Service + Expected Return</b>	<b>(775,428)</b>	<b>(818,131)</b>	<b>(860,834)</b>	<b>(903,537)</b>	<b>(946,240)</b>
<b>Annual Net Cashflow (Potential Tax Levy)</b>	<b>(321,526)</b>	<b>(364,229)</b>	<b>(406,932)</b>	<b>(449,635)</b>	<b>(492,337)</b>

# At what rent does the model break even?

Scenario 1 - Rent & Interest Rate Sensitivity Analysis						
		Jasper's Debt Interest Rate				
-Pot. Tax Levy		2.50%	2.75%	3.25%	3.50%	4.00%
Rent	1500	(372,114)	(397,176)	(448,649)	(475,047)	(529,128)
	1800	(296,464)	(321,526)	(372,999)	(399,396)	(453,477)
	2000	(246,030)	(271,092)	(322,565)	(348,963)	(403,044)
	2100	(220,813)	(245,876)	(297,349)	(323,746)	(377,827)
	3075	25,051	(12)	(51,485)	(77,882)	(131,963)

Private sector would need to guarantee 100% occupancy at \$3,075 per month for 35 units to avoid annual deficit for Jasper.

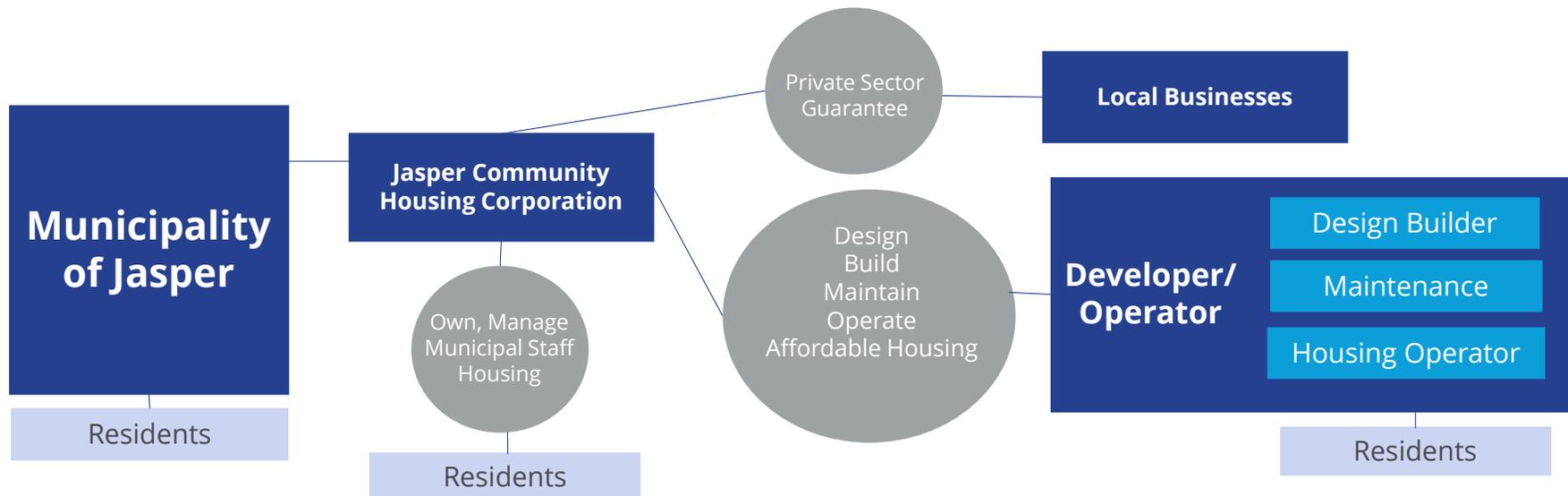
## Section 4

# JCHC Governance

# Public – Private Guarantee

## JCHC Role

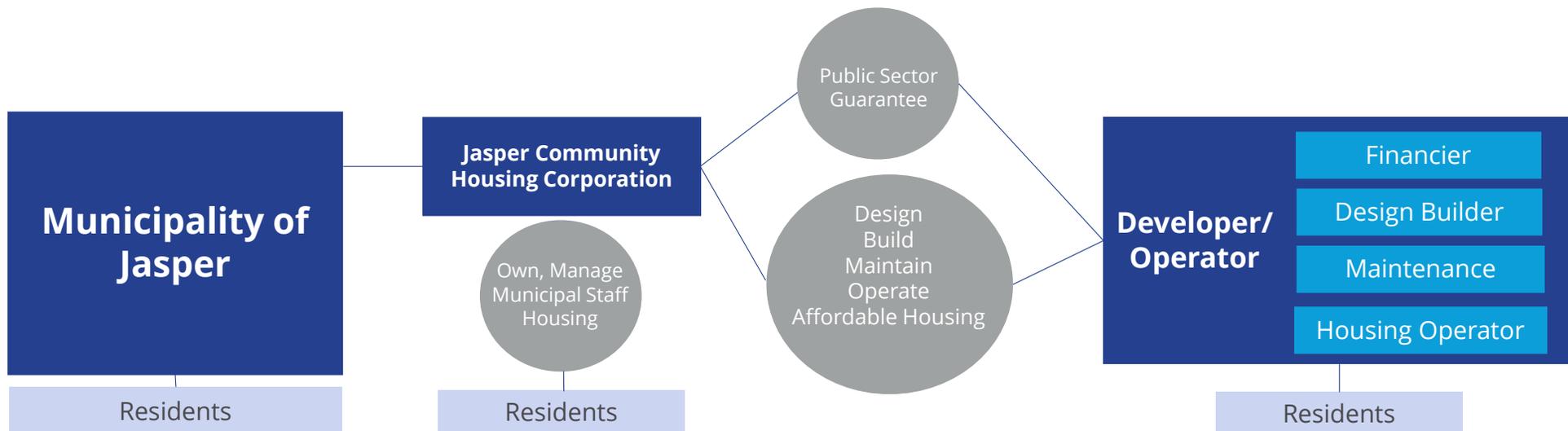
- Hold and manage contracts with local businesses (“Private Sector Guarantee”) and developer. Requires owner representation in development process (capacity, capability).
- Operations can be outsourced or managed by JCHC, alongside management of existing assets.
- Own existing and future public housing assets in the Municipality of Jasper (i.e., transfer ownership of municipal house assets to JCHC).
- Tracking size of housing gap, developing proposals for addressing future gaps for JCHC consideration.



# Private- Public Guarantee

## JCHC Role

- Hold contract with developer, providing occupancy guarantee (“Public Sector Guarantee”).
- Engage local businesses and potential residents to mitigate occupancy risks.
- *Optional*- Own existing and future public housing assets in the Municipality of Jasper (i.e., transfer ownership of municipal house assets to JCHC).
- Verify there are legal merits of JCHC holding contracts vs. Jasper directly



Section 5

Next Steps

# Next Steps

1. Brief stakeholders (JCHC, Council), align on Key Questions
2. Identify preferred delivery model (public or private led, with guarantee)
3. Continue to pursue external funding e.g. CMHC, private funding, etc.
4. Continue to work with Parks Canada to release land
5. Market sounding (4-6 weeks) to assess interest in preferred model (e.g. terms of occupancy-guarantee) and key success criteria
6. Explore JCHC capacity to assume debt independent from Jasper

Appendix

Tax Roll vs Census Data

## Dwelling Reconciliation – Data Provided

Dwelling Type (Source: Tax Roll)	Unit Count (Estimate)
Single Dwelling Homes	688
Duplex	98
Row homes	338
4 Plex	8
Condo	20
Apartment building units	467
5 Plex	10
Institutional (seniors/assisted living)	43
Apartments above commercial business	87
nurse/fire personnel assigned housing	13
Hotel Staff Accommodation	210
<b>Total</b>	<b>1,982</b>

Dwelling Type	2016 Census	2021 Census
Single-detached house	660	-
Apartment in a building that has 5+ storeys	5	-
Semi-detached house	120	-
Row house	275	-
Apartment or flat in a duplex	110	-
Apartment in a building that has <5 storeys	405	-
<b>Total</b>	<b>1,575</b>	<b>1,910</b>
<b>Gap</b>	<b>407</b>	<b>72</b>

## AGENDA ITEM 7.1



### REQUEST FOR DECISION

**Subject:** 2021 Audited Consolidated Financial Statements  
**From:** Natasha Malenchak, Director of Finance & Administration  
**Reviewed by:** Bill Given, Chief Administrative Officer  
**Date:** June 14, 2021

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#### Recommendations:

- That Committee recommend Council accept and approve of the Audited Financial Statements of the Municipality of Jasper as presented for the year ended December 31, 2021

#### Alternatives:

- Committee may request administration to provide further information.

#### Background:

The Municipality of Jasper awarded the Audit Service contract to Metrix Group Chartered Professional Accounts, for a five-year term commencing with the year ended December 31, 2019.

The Municipality is required under the Municipal Government Act (MGA) Section 276, to prepare annual financial statements that follow the Canadian Generally Accepted Accounting Principles for municipal governments which are the standards approved by the Public Sector Accounting Board. These regulations are published through the Canada Public Sector Accounting Handbook, which is governed by the Chartered Professional Accountants of Canada (CPA). The financial statements also require an auditor's report which was completed by the Municipality's appointed auditor. The information included in the financial statements is submitted as a Financial Information Return to the Minister of Municipal Affairs.

The Municipality must submit required financial reporting as set out in the MGA by May 1<sup>st</sup> of each year. A request for extension was requested this year due to consolidation of West Yellowhead Regional Waste Management Authority Financial Statements being incomplete in sufficient time to consolidate to the Municipality's.

#### Discussion:

The overall financial position of the Municipality as presented in these statements for December 31, 2021, is positive and reflects Council and Administration's ongoing focus on prudent financial management. These financial statements provide information on a municipality's financial position in terms of its assets and liabilities, its net debt, its accumulated surplus or deficit, and its tangible capital assets and other non-financial assets. Financial statements also provide a meaningful summary of the sources, allocation and consumption of municipal economic resources, how the activities of the period have affected the municipality's net financial position, how municipal activities were financed, and how cash requirements were met.

Council should be aware that the formatting of the Audited Financial Statements appears slightly different from the format that administration generally presents. Administration presents Council various financial reports during the year with a focus on transparency and readability for Council and the general public.

While the audited financial statements varies from the annual financial statements in formatting the underlying information and financial impacts are consistent. There are two significant differences to note:

1. **Treatment of Amortization.** The financial statements include non-cash adjustments for amortization of assets in the amount of \$2,812,818 (see 'Consolidated Statement of Change in Net Financial Assets').

This amortization expense is not currently funded in the municipal budget and therefore does not appear in administrative reporting. Without the addition of this non-cash expense the municipality realized a surplus of \$1,182,323 for the 2021 year.

2. **Inclusion of Landfill Liability.** The audited financial statements also include landfill closure liability which are not detailed in the variance reports or financial reporting presented to Council during the year. The Municipality of Jasper has a 25% share in West Yellowhead Regional Waste Management Authority (WYRWMA) which has not been consolidated (included) in prior year Municipality of Jasper statements. The correction has been applied retroactively and the 2020 comparative figures have been restated to the 2021 Financial Statements.

### **Financial Implications:**

There are no direct financial implications resulting from the presentation of the annual financial statements. However, the trends noted in these statements assist Council in the annual budget deliberations to establish service levels and mechanisms to fund all activities undertaken and delivered by the Municipality.

In addition, the financial statements are used for various external reporting. Two examples are provincial reporting requirements and financial analysis, identifying trends and allows comparisons to other municipalities.

### **Financial Analysis:**

- **Long Term Debt** net increase of \$5,447,467 is mainly a result of debt incurred to fund capital projects in 2021 less the regularly scheduled debt payments. The long-term debt of the \$12,028,869 is within the provincially legislated debt limit of \$27,118,809.
- **Tangible Capital Assets (TCA)** net increase was \$3,824,977 in 2021. The acquisition of TCA was \$6,650,089 and is mainly due to development of lot GA GB, road resurfacing, replacement of fleet vehicles and beginnings of Recreation Complex Renovation to name a few (plus proceeds on disposals \$14,851 and less amortization \$2,812,818 and disposals 2,557).

The Municipality of Jasper's overall results are positive and reflect the health of the organization.

### **Follow-up Actions:**

The Financial Statements will be posted on the Municipality of Jasper website.

### **Attachments:**

- [Municipality of Jasper Draft Consolidated Financial Statements for the year ended December 31, 2021.](#)

**MUNICIPALITY OF JASPER**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

DRAFT

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## INDEPENDENT AUDITORS' REPORT

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To the Mayor and Council of the Municipality of Jasper

### *Opinion*

We have audited the accompanying consolidated financial statements of the Municipality of Jasper (the Municipality), which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Municipality as at December 31, 2021, and the results of its consolidated operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

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

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

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

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

(continues)

*Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

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

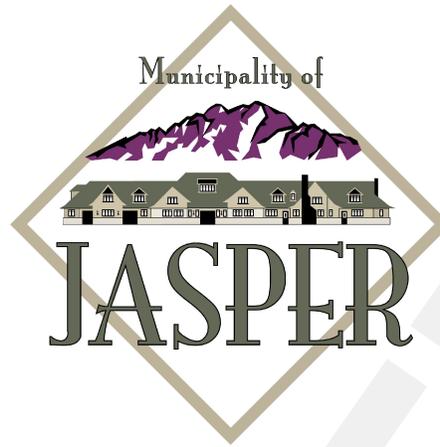
As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies 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 Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Chartered Professional Accountants

Edmonton, Alberta  
June 14, 2022



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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibility for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of the consolidated financial statements.

The elected Mayor and Council of the Municipality of Jasper are composed entirely of individuals who are neither management nor employees of the Municipality. The Mayor and Council have the responsibility of meeting with management and the external auditors to discuss the internal controls over the financial reporting process, auditing matters, and financial reporting issues. The Mayor and Council are also responsible for the appointment of the Municipality's external auditors.

Metrix Group LLP, an independent firm of Chartered Professional Accountants, is appointed by Council to audit the consolidated financial statements and to report directly to them. The external auditors have full and free access to and meet periodically and separately with both the Mayor and Council and management to discuss their audit findings.

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Bill Given, Chief Administrative Officer

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Natasha Malenchak, Director of Finance and Administration

Jasper, Alberta  
June 14, 2022

**MUNICIPALITY OF JASPER**  
**Consolidated Statement of Financial Position**  
**As at December 31, 2021**

	<u>2021</u>	<u>2020</u> (Restated) (Note 23)
<b>FINANCIAL ASSETS</b>		
Cash	\$ 21,005,596	\$ 18,760,849
Taxes and grants in place of taxes receivable (Note 2)	446,160	367,390
Trade and other receivables (Note 3)	3,983,588	3,793,252
Debt recoverable - local improvements	12,763	18,646
Investments (Note 4)	<u>419,323</u>	<u>415,152</u>
	<u>25,867,430</u>	<u>23,355,289</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities (Note 6)	\$ 3,558,366	\$ 3,353,272
Employee benefit obligations (Note 7)	495,270	497,252
Deposit liabilities	68,573	73,336
Deferred revenue (Note 8)	9,028,925	6,811,224
Long-term debt (Note 9)	12,028,869	6,581,402
Landfill closure and post-closure liability (Note 11)	<u>146,095</u>	<u>138,240</u>
	<u>25,326,098</u>	<u>17,454,726</u>
<b>NET FINANCIAL ASSETS</b>	<u>541,332</u>	<u>5,900,563</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets (Schedule 5)	64,259,297	60,434,320
Prepaid expenses	<u>363,762</u>	<u>460,003</u>
	<u>64,623,059</u>	<u>60,894,323</u>
<b>ACCUMULATED SURPLUS (Schedule 1, Note 13)</b>	<u>\$ 65,164,391</u>	<u>\$ 66,794,886</u>

**CONTINGENCIES (Note 16)**

**APPROVED ON BEHALF OF COUNCIL:**

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**MUNICIPALITY OF JASPER**

**Consolidated Statement of Operations and Accumulated Surplus**

**For The Year Ended December 31, 2021**

	<u>2021</u> (Budget) (Note 20)	<u>2021</u> (Actual)	<u>2020</u> (Restated) (Note 23)
<b>REVENUE</b>			
Net municipal property taxes ( <i>Schedule 2</i> )	\$ 7,272,477	\$ 7,437,905	\$ 6,335,315
User fees and sales of goods	6,334,253	6,085,404	5,172,479
Government transfers for operating ( <i>Schedule 3</i> )	1,722,046	2,903,942	5,883,864
Franchise and concession contracts ( <i>Note 15</i> )	453,438	437,451	422,433
Rentals	675,771	403,282	379,237
Fines, licenses and permits	295,547	303,872	172,695
Other	229,436	274,872	384,746
Investment income	200,000	120,702	199,701
Penalties and costs on taxes	<u>83,232</u>	<u>111,776</u>	<u>68,317</u>
	<u>17,266,200</u>	<u>18,079,206</u>	<u>19,018,787</u>
<b>EXPENSES</b>			
Utilities	4,181,235	5,647,236	5,479,780
Parks and recreation	4,156,514	3,977,451	3,636,097
Public health	2,858,226	3,090,851	2,921,791
Roads, streets, walks, lighting	1,374,060	2,355,285	2,285,746
Protective services	1,814,926	2,109,041	1,817,216
General government	1,685,954	1,641,151	1,528,724
Library and museum	416,235	586,407	487,757
Legislative	541,446	556,525	454,570
Economic development	<u>681,126</u>	<u>519,772</u>	<u>324,532</u>
	<u>17,709,722</u>	<u>20,483,719</u>	<u>18,936,213</u>
<b>ANNUAL SURPLUS (DEFICIT) BEFORE OTHER INCOME</b>	<u>(443,522)</u>	<u>(2,404,513)</u>	<u>82,574</u>
<b>OTHER INCOME</b>			
Government transfers for capital ( <i>Schedule 3</i> )	5,757,636	771,461	2,352,957
Gain (loss) on disposal of tangible capital assets	<u>-</u>	<u>2,557</u>	<u>31,000</u>
	<u>5,757,636</u>	<u>774,018</u>	<u>2,383,957</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>5,314,114</u>	<u>(1,630,495)</u>	<u>2,466,531</u>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>			
	65,231,779	65,231,779	62,885,067
Restatement ( <i>Note 23</i> )	<u>1,563,107</u>	<u>1,563,107</u>	<u>1,443,288</u>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR, AS RESTATED</b>	<u>66,794,886</u>	<u>66,794,886</u>	<u>64,328,355</u>
<b>ACCUMULATED SURPLUS, END OF YEAR (<i>Schedule 1, Note 13</i>)</b>	<u>\$ 72,109,000</u>	<u>\$ 65,164,391</u>	<u>\$ 66,794,886</u>

**MUNICIPALITY OF JASPER**  
**Consolidated Statement of Change in Net Financial Assets**  
**For The Year Ended December 31, 2021**

	<u>2021</u> (Budget) (Note 20)	<u>2021</u> (Actual)	<u>2020</u> (Actual)
<b>ANNUAL SURPLUS (DEFICIT)</b>	\$ <u>5,314,114</u>	\$ <u>(1,630,495)</u>	\$ <u>2,466,531</u>
Acquisition of tangible capital assets	(12,577,724)	(6,650,089)	(3,779,690)
Proceeds on disposal of tangible capital assets	-	14,851	31,000
Amortization of tangible capital assets	-	2,812,818	2,755,963
Gain (loss) on disposal of tangible capital assets	-	(2,557)	(31,000)
	<u>(12,577,724)</u>	<u>(3,824,977)</u>	<u>(1,023,727)</u>
Net change in prepaid expenses	-	96,241	(27,157)
	-	96,241	(27,157)
<b>INCREASE (DECREASE) IN NET FINANCIAL ASSETS</b>	(7,263,610)	(5,359,231)	1,415,647
<b>NET FINANCIAL ASSETS, BEGINNING OF YEAR</b>	<u>5,900,563</u>	<u>5,900,563</u>	<u>4,484,916</u>
<b>NET FINANCIAL ASSETS, END OF YEAR</b>	\$ <u>(1,363,047)</u>	\$ <u>541,332</u>	\$ <u>5,900,563</u>

**MUNICIPALITY OF JASPER**  
**Consolidated Statement of Cash Flows**  
**For The Year Ended December 31, 2021**

	<u>2021</u>	<u>2020</u>
<b>OPERATING ACTIVITIES</b>		
Annual surplus (deficit)	\$ (1,630,495)	\$ 2,466,531
Non-cash items included in annual surplus:		
Amortization of tangible capital assets	2,812,818	2,755,963
(Gain) loss on disposal of tangible capital assets	(2,557)	(31,000)
Change in non-cash working capital balances:		
Taxes and grants in place of taxes receivable	(78,770)	(111,394)
Trade and other receivables	(190,336)	(1,571,262)
Debt recoverable - local improvements	5,883	8,389
Accounts payable and accrued liabilities	205,093	(866,989)
Employee benefit obligations	(1,982)	87,702
Deposit liabilities	(4,763)	(6,226)
Deferred revenue	2,217,701	772,342
Landfill closure and post-closure	7,855	49,697
Prepaid expenses	<u>96,242</u>	<u>(27,157)</u>
	<u>3,436,689</u>	<u>3,526,596</u>
<b>CAPITAL ACTIVITIES</b>		
Acquisition of tangible capital assets	(6,650,089)	(3,779,690)
Proceeds on disposal of tangible capital assets	<u>14,851</u>	<u>31,000</u>
	<u>(6,635,238)</u>	<u>(3,748,690)</u>
<b>INVESTING ACTIVITIES</b>		
Purchase of investments	<u>(4,171)</u>	<u>(5,459)</u>
<b>FINANCING ACTIVITIES</b>		
Repayment of long-term debt	(752,533)	(769,325)
Long-term debt issued	<u>6,200,000</u>	<u>-</u>
	<u>5,447,467</u>	<u>(769,325)</u>
<b>CHANGE IN CASH DURING THE YEAR</b>	<b>2,244,747</b>	<b>(996,878)</b>
<b>CASH, BEGINNING OF YEAR</b>	<u>18,760,849</u>	<u>19,757,727</u>
<b>CASH, END OF YEAR</b>	<b>\$ <u>21,005,596</u></b>	<b>\$ <u>18,760,849</u></b>

## MUNICIPALITY OF JASPER

## SCHEDULE 1

Schedule of Changes in Accumulated Surplus  
For The Year Ended December 31, 2021

	<u>Unrestricted</u>	<u>Restricted for Operating</u>	<u>Restricted for Capital</u>	<u>Equity in Tangible Capital Assets</u>	<u>2021</u>	<u>2020</u>
<b>BALANCE, BEGINNING OF YEAR AS PREVIOUSLY STATED</b>	\$ 6,632,841	\$ 1,455,575	\$ 4,141,707	\$ 53,001,656	\$ <b>65,231,779</b>	\$ 62,885,067
Restatement ( <i>Note 23</i> )	<u>-</u>	<u>-</u>	<u>693,199</u>	<u>869,908</u>	<u><b>1,563,107</b></u>	<u>1,443,288</u>
<b>BALANCE, BEGINNING OF YEAR AS RESTATED</b>	6,632,841	1,455,575	4,834,906	53,871,564	<b>66,794,886</b>	64,328,355
Annual surplus (deficit)	(1,630,495)	-	-	-	<b>(1,630,495)</b>	2,466,531
Purchase of tangible capital assets	(6,650,089)	-	-	6,650,089	-	-
Annual amortization	2,812,818	-	-	(2,812,818)	-	-
Disposal of tangible capital assets (net of amortization)	12,294	-	-	(12,294)	-	-
Unrestricted funds designated for future use	(1,915,575)	1,864,278	51,297	-	-	-
Long-term debt issued net of repayment	5,398,224	-	-	(5,398,224)	-	-
Levied portion of debt recoverable - local improvements	<u>5,883</u>	<u>-</u>	<u>-</u>	<u>(5,883)</u>	<u>-</u>	<u>-</u>
<b>BALANCE, END OF YEAR</b>	<u>\$ 4,665,901</u>	<u>\$ 3,319,853</u>	<u>\$ 4,886,203</u>	<u>\$ 52,292,434</u>	<u>\$ <b>65,164,391</b></u>	<u>\$ 66,794,886</u>

The accompanying notes are an integral part of the consolidated financial statements.

**MUNICIPALITY OF JASPER**  
**Schedule of Property Taxes Levied**  
**For The Year Ended December 31, 2021**

**SCHEDULE 2**

	<u>2021</u> (Budget) (Note 20)	<u>2021</u> (Actual)	<u>2020</u> (Actual)
<b>TAXATION</b>			
Real property taxes	\$ 12,412,341	\$ <b>12,383,752</b>	\$ 11,215,796
Government grants in place of property taxes	810,139	<b>810,139</b>	627,432
Linear property taxes	665,966	<b>665,966</b>	572,165
Designated industrial property	5,300	<b>5,211</b>	5,148
Local improvement tax	<u>64,395</u>	<u>-</u>	<u>-</u>
	<u>13,958,141</u>	<u><b>13,865,068</b></u>	<u>12,420,541</u>
<b>REQUISITIONS</b>			
Alberta School Foundation Fund	5,092,713	<b>5,095,423</b>	4,626,992
Evergreen Foundation	714,870	<b>714,869</b>	662,132
Land rent to Parks Canada	471,359	<b>386,624</b>	456,958
Policing	189,540	<b>189,540</b>	126,269
Planning reserves to Parks Canada	211,882	<b>35,439</b>	207,727
Designated industrial property	<u>5,300</u>	<u><b>5,268</b></u>	<u>5,148</u>
	<u>6,685,664</u>	<u><b>6,427,163</b></u>	<u>6,085,226</u>
<b>NET MUNICIPAL PROPERTY TAXES</b>	<u>\$ <b>7,272,477</b></u>	<u>\$ <b>7,437,905</b></u>	<u>\$ <b>6,335,315</b></u>

**MUNICIPALITY OF JASPER**  
**Schedule of Government Transfers**  
**For The Year Ended December 31, 2021**

**SCHEDULE 3**

	<u>2021</u> (Budget) (Note 20)	<u>2021</u> (Actual)	<u>2020</u> (Actual)
<b>TRANSFERS FOR OPERATING</b>			
Provincial government	\$ 989,734	\$ 1,736,207	\$ 4,844,472
Federal government	732,312	865,182	708,140
Local governments	<u>-</u>	<u>302,553</u>	<u>331,252</u>
	<u>1,722,046</u>	<u>2,903,942</u>	<u>5,883,864</u>
<b>TRANSFERS FOR CAPITAL</b>			
Provincial government	4,140,724	571,370	2,352,957
Federal government	<u>1,616,912</u>	<u>200,091</u>	<u>-</u>
	<u>5,757,636</u>	<u>771,461</u>	<u>2,352,957</u>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<u>\$ 7,479,682</u>	<u>\$ 3,675,403</u>	<u>\$ 8,236,821</u>

**MUNICIPALITY OF JASPER**  
**Schedule of Segmented Disclosure**  
**For The Year Ended December 31, 2021**

**SCHEDULE 4**

	General Government	Roads, Streets Walks, Lighting	Legislative	Utilities	Parks and Recreation	Protective Services	Library and Museum	Public Health	Economic Development	Total
<b>REVENUE</b>										
Net municipal property taxes	\$ 7,437,905	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,437,905
User fees and sales of goods	3,060	-	-	4,733,421	320,020	162,995	-	865,398	510	6,085,404
Government transfers	354,706	189,760	-	337,500	77,052	962,706	-	1,603,680	150,000	3,675,404
Franchise and concession contracts	437,451	-	-	-	-	-	-	-	-	437,451
Rentals	1,855	-	5,147	-	185,802	109,290	-	-	101,188	403,282
Fines, licenses and permits	37,760	-	-	-	-	266,112	-	-	-	303,872
Other	27,599	15,908	-	149,789	12,502	-	-	68,207	867	274,872
Investment income	114,168	-	-	(6,535)	-	-	-	-	-	107,633
Penalties and costs on taxes	111,776	-	-	-	-	-	-	-	-	111,776
Gain (loss) on disposal of tangible capital assets	-	-	-	2,347	210	-	-	-	-	2,557
	<u>8,526,280</u>	<u>205,668</u>	<u>5,147</u>	<u>5,216,522</u>	<u>595,586</u>	<u>1,501,103</u>	<u>-</u>	<u>2,537,285</u>	<u>252,565</u>	<u>18,840,156</u>
<b>EXPENSES</b>										
Salaries, wages and benefits	979,022	961,046	430,252	1,155,592	1,645,685	662,088	193,114	2,555,402	25,510	8,607,711
Contracted and general services	388,235	357,093	20,173	2,844,644	533,809	882,040	1,677	347,769	262,531	5,637,971
Materials, goods, and utilities	84,496	22,970	106,100	798,088	1,246,275	252,733	61,136	149,978	188,798	2,910,574
Amortization	37,634	1,014,176	-	734,104	460,672	312,180	211,119	-	42,933	2,812,818
Interest on long-term debt	-	-	-	112,690	83,886	-	-	-	-	196,576
Provision for allowances	139,311	-	-	2,118	-	-	-	809	-	142,238
Transfers to local boards and agencies	-	-	-	-	-	-	115,409	-	-	115,409
Transfers to individuals and organizations	-	-	-	-	-	-	3,952	22,500	-	26,452
Bank charges and short-term interest	12,453	-	-	-	7,124	-	-	14,393	-	33,970
	<u>1,641,151</u>	<u>2,355,285</u>	<u>556,525</u>	<u>5,647,236</u>	<u>3,977,451</u>	<u>2,109,041</u>	<u>586,407</u>	<u>3,090,851</u>	<u>519,772</u>	<u>20,483,719</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>\$ 6,885,129</u>	<u>\$ (2,149,617)</u>	<u>\$ (551,378)</u>	<u>\$ (430,714)</u>	<u>\$ (3,381,865)</u>	<u>\$ (607,938)</u>	<u>\$ (586,407)</u>	<u>\$ (553,566)</u>	<u>\$ (267,207)</u>	<u>\$ (1,643,563)</u>

**MUNICIPALITY OF JASPER**  
**Schedule of Segmented Disclosure**  
**For The Year Ended December 31, 2020**

**SCHEDULE 4**

	General Government	Roads, Streets Walks, Lighting	Legislative	Utilities	Parks and Recreation	Protective Services	Library and Museum	Public Health	Economic Development	Total
<b>REVENUE</b>										
Government transfers	\$ 3,098,254	\$ 920,988	\$ -	\$ 352,502	\$ 1,399,823	\$ 740,111	\$ -	\$ 1,725,143	\$ -	\$ 8,236,821
Net municipal property taxes	6,335,315	-	-	-	-	-	-	-	-	6,335,315
User fees and sales of goods	4,086	-	35	4,391,819	115,808	37,751	-	622,342	638	5,172,479
Franchise and concession contracts	422,433	-	-	-	-	-	-	-	-	422,433
Other	7,735	9	-	130,289	84,699	65,000	-	96,262	752	384,746
Rentals	-	-	5,147	-	152,096	108,656	-	-	113,338	379,237
Investment income	193,064	-	-	6,637	-	-	-	-	-	199,701
Fines, licenses and permits	36,146	-	-	-	-	136,549	-	-	-	172,695
Penalties and costs on taxes	68,317	-	-	-	-	-	-	-	-	68,317
Gain (loss) on disposal of tangible capital assets	-	3,500	-	27,500	-	-	-	-	-	31,000
	<u>10,165,350</u>	<u>924,497</u>	<u>5,182</u>	<u>4,908,747</u>	<u>1,752,426</u>	<u>1,088,067</u>	<u>-</u>	<u>2,443,747</u>	<u>114,728</u>	<u>21,402,744</u>
<b>EXPENSES</b>										
Salaries, wages, and benefits	885,830	858,616	408,408	1,117,470	1,327,792	518,132	179,598	2,295,589	24,577	7,616,012
Contracted and general services	472,768	366,002	23,705	2,611,644	542,034	807,294	3,303	187,866	65,888	5,080,504
Materials, goods, and utilities	74,895	10,360	22,457	828,857	1,267,303	206,093	53,987	421,579	191,134	3,076,665
Amortization	43,798	1,050,768	-	715,049	406,599	285,697	211,119	-	42,933	2,755,963
Interest on long-term debt	-	-	-	141,535	88,160	-	-	-	-	229,695
Provision for allowances (recovery)	42,352	-	-	65,225	-	-	-	108	-	107,685
Transfers to local boards and agencies	-	-	-	-	-	-	39,750	-	-	39,750
Transfers to individuals and organizations	-	-	-	-	-	-	-	9,500	-	9,500
Bank charges and short-term interest	9,081	-	-	-	4,209	-	-	7,149	-	20,439
	<u>1,528,724</u>	<u>2,285,746</u>	<u>454,570</u>	<u>5,479,780</u>	<u>3,636,097</u>	<u>1,817,216</u>	<u>487,757</u>	<u>2,921,791</u>	<u>324,532</u>	<u>18,936,213</u>
<b>ANNUAL SURPLUS (DEFICIT)</b>	<u>\$ 8,636,626</u>	<u>\$ (1,361,249)</u>	<u>\$ (449,388)</u>	<u>\$ (571,033)</u>	<u>\$ (1,883,671)</u>	<u>\$ (729,149)</u>	<u>\$ (487,757)</u>	<u>\$ (478,044)</u>	<u>\$ (209,804)</u>	<u>\$ 2,466,531</u>

The accompanying notes are an integral part of the consolidated financial statements.

**MUNICIPALITY OF JASPER**  
**Schedule of Tangible Capital Assets**  
**For The Year Ended December 31, 2021**

**SCHEDULE 5**

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>	<u>Engineered Structures</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Construction in progress</u>	<u>2021</u>	<u>2020</u>
<b>COST:</b>									
Balance, Beginning of Year	\$ 403,759	\$ 6,841,922	\$ 34,162,285	\$ 44,883,427	\$ 8,068,702	\$ 4,760,812	\$ 3,212,326	\$ <b>102,333,233</b>	\$ 98,695,345
Additions	-	-	6,725	144,954	231,161	633,648	5,633,601	<b>6,650,089</b>	3,779,690
Disposals	-	-	-	-	-	(165,804)	-	<b>(165,804)</b>	(141,802)
Transfers	-	-	<u>2,629,072</u>	-	<u>19,039</u>	<u>672,852</u>	<u>(3,320,963)</u>	-	-
Balance, End of Year	<u>403,759</u>	<u>6,841,922</u>	<u>36,798,082</u>	<u>45,028,381</u>	<u>8,318,902</u>	<u>5,901,508</u>	<u>5,524,964</u>	<b>108,817,518</b>	<u>102,333,233</u>
<b>ACCUMULATED AMORTIZATION:</b>									
Balance, Beginning of Year	-	4,226,144	11,873,980	18,594,595	4,960,563	2,243,631	-	<b>41,898,913</b>	39,284,752
Amortization expense	-	249,061	708,272	1,084,978	464,311	306,196	-	<b>2,812,818</b>	2,755,963
Disposals	-	-	-	-	-	(153,510)	-	<b>(153,510)</b>	(141,802)
Balance, End of Year	-	<u>4,475,205</u>	<u>12,582,252</u>	<u>19,679,573</u>	<u>5,424,874</u>	<u>2,396,317</u>	-	<b>44,558,221</b>	<u>41,898,913</u>
<b>2021 NET BOOK VALUE</b>	<b>\$ <u>403,759</u></b>	<b>\$ <u>2,366,717</u></b>	<b>\$ <u>24,215,830</u></b>	<b>\$ <u>25,348,808</u></b>	<b>\$ <u>2,894,028</u></b>	<b>\$ <u>3,505,191</u></b>	<b>\$ <u>5,524,964</u></b>	<b>\$ <u>64,259,297</u></b>	<b>\$ -</b>
2020 NET BOOK VALUE	<u>\$ 403,759</u>	<u>\$ 2,615,778</u>	<u>\$ 22,288,305</u>	<u>\$ 26,288,832</u>	<u>\$ 3,108,139</u>	<u>\$ 2,517,181</u>	<u>\$ 3,212,326</u>	<u>\$ -</u>	<u>\$ 60,434,320</u>

**1. SIGNIFICANT ACCOUNTING POLICIES**

The consolidated financial statements of the Municipality of Jasper (the "Municipality") are the representations of management prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Municipality are as follows:

**(a) Reporting Entity**

The consolidated financial statements reflect the assets, liabilities, revenue, and expenses, changes in net financial position and cash flows of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Municipality and are, therefore, accountable to Council for the administration of their financial affairs and resources. Included with the Municipality is the Jasper Community Housing Corporation, the Jasper Municipal Leasehold Assets Society.

The Municipality is a member of the West Yellowhead Regional Waste Management Authority (the "Authority"). The Municipality accounts for the Authority as a government partnership using the proportionate consolidation method. Under this method, the Municipality's proportionate share of assets, liabilities, revenue and expenses are included in the consolidated financial statements.

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

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

**(b) Basis of Accounting**

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

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

**(c) Tax Revenue**

Property tax revenue is based on assessments determined in accordance with the *Municipal Government Act*. Tax rates are established annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal.

Construction and borrowing costs associated with local improvement projects are recovered through annual special property assessments during the period of the related borrowing. These levies are collectible from property owners for work performed by the Municipality. Under the accrual basis of accounting, revenues to be received from local improvement assessments are recognized in full in the period the local improvement project costs are incurred and the passing of the related imposition by-law.

(CONT'D)

**1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(d) Requisition Over-Levies and Under-Levies**

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

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

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

**(e) Government Transfers**

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

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

**(f) Pension Expenses**

Contributions for current and past service pension benefits are recorded as expenses in the year in which they become due.

**(g) Investments**

Investments are recorded at amortized cost. Investment premiums and discounts are amortized over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss. Investment income is reported as revenue in the year earned.

**(h) Landfill Closure and Post-Closure Liability**

Pursuant to the *Alberta Environmental Protection and Enforcement Act*, the Municipality is required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, land scaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement is being provided for over the estimated remaining life of the landfill site based on usage.

**(i) Non-Financial Assets**

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

(CONT'D)

**MUNICIPALITY OF JASPER**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2021**

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**1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(i) Non-Financial Assets (cont'd)**

*Tangible Capital Assets*

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

	<u>Years</u>
Land improvements	15 - 30
Buildings	10 - 50
Engineered structures	
Roads	20 - 40
Water system	45 - 75
Wastewater system	45 - 75
Storm system	45 - 75
Sidewalks	30 - 60
Machinery and equipment	5 - 25
Vehicles	10 - 25

In the year of acquisition and disposal, amortization is taken at one half of the annual rate. Assets under construction are not amortized until the asset is available for productive use.

*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.

*Cultural and Historical Tangible Capital Assets*

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

*Land Leases*

Land leases and the improvements thereon are leased and held by the Jasper Municipal Leasehold Society (registered as No. 50662485 on August 2, 1995) for the benefit of the residents of the Municipality. The members of the Jasper Municipal Leasehold Society are the elected members of the Municipality of Jasper Council. These assets are sub-leased to and are included on the Municipality's Statement of Financial Position.

**(j) Use of Estimates**

The preparation of consolidated 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 consolidated financial statements, and the reported amounts of revenue and expenditures during the period. Where management uncertainty exists, the consolidated financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

(CONT'D)

**1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

**(j) Use of Estimates (cont'd)**

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. The amounts recorded for valuation of tangible capital assets, the useful lives and related amortization of tangible capital assets, accrued and contingent liabilities, and landfill closure and post-closure costs, are areas where management makes significant estimates and assumptions in determining the amounts to be recorded in the consolidated financial statements.

**(k) Future Accounting Standard Pronouncements**

The following summarizes upcoming changes to Canadian public sector accounting standards. The Municipality will continue to assess the impact and prepare for the adoption of these standards.

*i) Financial Statement Presentation*

PS 1201, Financial Statement Presentation, requires a new statement of re-measurement gains and losses separate from the statement of operations. Included in this new statement are the unrealized gains and losses arising from the re-measurement of financial instruments and items denominated in foreign currencies, as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. This standard is applicable for fiscal years beginning on or after April 1, 2022.

*ii) Foreign Currency Translation*

PS 2601, Foreign Currency Translation, requires that monetary assets and liabilities denominated in a foreign currency be adjusted to reflect the exchange rates in effect at the financial statement dates. Unrealized gains and losses are to be presented in the new statement of re-measurement gains and losses. This standard must be adopted in conjunction with PS 2601 and PS 3450 and is applicable for fiscal years beginning on or after April 1, 2022.

*iii) Portfolio Investments*

PS 3041, Portfolio Investments, has removed the distinction between temporary and portfolio investments and amended to conform to PS 3405. This standard must be adopted in conjunction with PS 1201, PS 2601, and PS 3450 and is applicable for fiscal years beginning on or after April 1, 2022.

*iv) Financial Instruments*

PS 3450, Financial Instruments, established recognition, measurement and disclosure requirements for derivative and non-derivative financial instruments. The standard requires fair value measurement of derivative and equity instruments; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities. This standard is applicable for fiscal years beginning on or after April 1, 2022.

(CONT'D)

**MUNICIPALITY OF JASPER**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2021**

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**1. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)**

*v) Asset Retirement Obligations*

PS 3280, Asset Retirement Obligations, establishes standards on how to account and report for legal obligations associated with the retirement of certain tangible capital assets including solid waste landfill sites. As a result, PS 3270, Solid Waste Landfill Closure and Post-Closure Liability has been withdrawn but will remain in effect until the adoption of PS 3280. This standard is applicable for fiscal years beginning on or after April 1, 2022.

*vi) Public Private Partnerships*

PS 3160, Public Private Partnerships, establishes standards on how to account for public private partnership agreements. This standard is applicable to fiscal years beginning on or after April 1, 2023.

*vi) Revenue*

PS 3400, Revenue, establishes standards on how to account for and report revenue differentiating between revenue arising from transactions that include performance obligations and transactions that do not. This standard is applicable to fiscal years beginning on or after April 1, 2023.

**2. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLES**

	<u>2021</u>	<u>2020</u>
Current taxes and grants in place of taxes	\$ <b>242,020</b>	\$ 252,922
Arrears taxes	<u>235,889</u>	<u>144,677</u>
	<b>477,909</b>	397,599
Less: Allowance for doubtful accounts	<u>(31,749)</u>	<u>(30,209)</u>
	<u>\$ <b>446,160</b></u>	<u>\$ 367,390</u>

**3. TRADE AND OTHER RECEIVABLES**

	<u>2021</u>	<u>2020</u>
Receivables from other governments	\$ <b>2,486,827</b>	\$ 2,350,927
Trade accounts receivable	<b>1,454,050</b>	1,453,738
Goods and Services Tax recoverable	<u>351,297</u>	<u>224,121</u>
	<b>4,292,174</b>	4,028,786
Less: Allowance for doubtful accounts	<u>(308,586)</u>	<u>(235,534)</u>
	<u>\$ <b>3,983,588</b></u>	<u>\$ 3,793,252</u>

**MUNICIPALITY OF JASPER**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2021**

**4. INVESTMENTS**

	<u>2021</u>	<u>2020</u>
Demand notice savings accounts deposits	\$ <u>419,323</u>	\$ <u>415,152</u>

Demand notice savings deposits have an effective floating interest rate of 1.0% to 2.5% (2020 - 1.0% to 2.5%) and require 90 days notice prior to withdrawal.

**5. LINE OF CREDIT**

The Municipality has a revolving demand credit facility of \$800,000 with an additional \$750,000 available from January 1 to July 30 annually. The demand loan bears interest at the bank's prime rate minus 1.90%, was not drawn on at December 31, 2021 (2020 - \$NIL) and is unsecured.

**6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES**

	<u>2021</u>	<u>2020</u>
Trade and other accounts payable	\$ 2,687,693	\$ 2,516,045
Payables to other governments	150,880	258,315
Holdbacks payable	541,720	432,154
Accrued salaries and wages	156,469	123,774
Accrued interest on long-term debt	<u>21,604</u>	<u>22,984</u>
	<u>\$ 3,558,366</u>	<u>\$ 3,353,272</u>

**7. EMPLOYEE BENEFITS OBLIGATION**

	<u>2021</u>	<u>2020</u>
Vacation	\$ 442,752	\$ 447,686
Overtime	<u>52,518</u>	<u>49,566</u>
	<u>\$ 495,270</u>	<u>\$ 497,252</u>

Employee benefits obligation is comprised of the vacation and overtime that employees are deferring to future years. Employees have either earned the benefits (and are vested) or are entitled to these benefits within the next budgetary year. The Municipality does not provide post-employment benefits to employees.

**MUNICIPALITY OF JASPER**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2021**

**8. DEFERRED REVENUE**

Deferred revenue is comprised of the following amounts, which have been received from various third parties and are restricted to the eligible operating and capital projects as approved in the funding agreements for a specified purpose. These amounts are recognized as revenue in the period in which the related expenditures are incurred.

	<u>2020</u>	<u>Additions</u>	<u>Revenue Recognized</u>	<u>2021</u>
Operating				
Other deferred revenue and grants	\$ 825,532	906,871	825,532	\$ 906,871
Municipal Sustainability Initiative Grant	-	61,776	49,721	12,055
Municipal Information Mapping Grant	2,385	-	-	2,385
Municipal Operating Stimulus Transfer	<u>319,471</u>	<u>-</u>	<u>319,471</u>	<u>-</u>
	<u>1,147,388</u>	<u>968,647</u>	<u>1,194,724</u>	<u>921,311</u>
Capital				
Municipal Sustainability Initiative Grant	4,241,341	1,799,198	405,412	5,635,127
Canada Community-Building Fund	808,538	537,841	-	1,346,379
Offsite levies	378,602	146,289	-	524,891
Basic Municipal Transportation Grant	230,355	-	-	230,355
Other capital grants	<u>5,000</u>	<u>585,854</u>	<u>219,992</u>	<u>370,862</u>
	<u>5,663,836</u>	<u>3,069,182</u>	<u>625,404</u>	<u>8,107,614</u>
	<u>\$ 6,811,224</u>	<u>\$ 4,037,829</u>	<u>\$ 1,820,128</u>	<u>\$ 9,028,925</u>

**MUNICIPALITY OF JASPER**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2021**

**9. LONG-TERM DEBT**

	<u>2021</u>	<u>2020</u>
Debenture debt held by the Province of Alberta, repayable in semi-annual installments of \$166,895 including interest at 3.460%; due December 2051; issued to finance the Connaught utilities local improvement.	<b>\$ 6,200,000</b>	\$ -
Debenture debt held by the Province of Alberta, repayable in semi-annual installments of \$137,118 including interest at 2.552%; due December 2034; issued to finance the renovations of the Jasper wastewater treatment plant.	<b>3,017,821</b>	3,211,333
Debenture debt held by the Province of Alberta, repayable in semi-annual installments of \$88,723 including interest at 2.552%; due December 2034; issued to finance the renovations of the Jasper recreation complex.	<b>1,952,708</b>	2,077,921
Debenture debt held by the Province of Alberta, repayable in semi-annual installments of \$104,926 including interest at 4.795%; due March 2024; issued to finance the Waste Water Treatment Plant.	<b>488,910</b>	668,826
Debenture debt held by the Province of Alberta, repayable in annual installments of \$338,197 including interest at 5.625%; due October 2022; issued to finance the Waste Water Treatment Plant.	<b>320,187</b>	623,322
Loan agreement with the Canada Mortgage and Housing Corporation, repayable at maturity, including interest at prime+2.00%; due May 2023; issued to finance the development or implementation of affordable housing projects.	<u>49,243</u>	<u>-</u>
	<b><u>\$ 12,028,869</u></b>	<b><u>\$ 6,581,402</u></b>

The current portion of the long-term debt amounts to \$956,044 (2020 - \$801,775).

Principal and interest repayments:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 956,044	\$ 377,478	\$ 1,333,522
2023	706,848	337,720	1,044,568
2024	575,233	315,165	890,398
2025	486,092	299,379	785,471
2026	499,805	285,667	785,472
Thereafter	<u>8,804,847</u>	<u>3,153,354</u>	<u>11,958,201</u>
	<b><u>\$ 12,028,869</u></b>	<b><u>\$ 4,768,763</u></b>	<b><u>\$ 16,797,632</u></b>

Debenture debt is issued on the credit and security of the Municipality at large.

Interest on long-term debt amounted to \$196,576 (2020 - \$229,695)

The Municipality's total cash payments for interest amounted to \$197,957 (2020 - \$230,407).

**MUNICIPALITY OF JASPER**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2021**

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**10. DEBT LIMITS**

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

	<u>2021</u>	<u>2020</u>
Total debt limit	\$ <b>27,118,809</b>	\$ 28,528,181
Total debt	<u>(12,028,869)</u>	<u>(6,581,402)</u>
Amount of debt limit unused	<u>\$ 15,089,940</u>	<u>\$ 21,946,779</u>
Service on debt limit	\$ <b>4,519,802</b>	\$ 4,754,697
Service on debt	<u>(1,333,522)</u>	<u>(999,732)</u>
Amount of service on debt limit unused	<u>\$ 3,186,280</u>	<u>\$ 3,754,965</u>

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

**MUNICIPALITY OF JASPER**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2021**

**11. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY**

Alberta environmental law requires closure and post-closure care of landfill sites, which includes final covering and landscaping, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspections and maintenance.

The estimated total liability is based on the sum of discounted future cash flows for closure and post-closure activities for 25 years after closure using a discount rate of 2.95% (2020 - 2.95%) and assuming annual inflation of 0.72% (2020 - 0.72%).

The accrued liability portion is based on the cumulative capacity used at year end compared to the estimated total landfill capacity. Total total capacity of the site is estimated at 3.16 million cubic metres. The estimated remaining capacity of the landfill site is 2.410 million (2020 - 2.410 million) cubic metres. The existing landfill site is expected to reach capacity in approximately the year 2085.

	<u>2021</u>	<u>2020</u>
Estimated closure cost	\$ 1,999,679	\$ 1,942,379
Estimated post-closure liability	<u>587,459</u>	<u>570,625</u>
Estimated total liability	\$ 2,587,138	\$ 2,513,004
Estimated capacity remaining	<u>77.41 %</u>	<u>78.00 %</u>
Portion of total liability remaining to be recognized	2,002,758	1,960,044
Estimated capacity utilized	22.59 %	22.00 %
Landfill closure and post-closure liability	584,379	552,861
Municipality's 25% proportionate share accrued	<u>\$ 146,095</u>	<u>\$ 138,240</u>

The Municipality has not yet designated assets for settling closure and post-closure liabilities.

**12. EQUITY IN TANGIBLE CAPITAL ASSETS**

	<u>2021</u>	<u>2020</u>
Net book value of tangible capital assets	\$ 64,259,297	\$ 60,434,320
Debt recoverable - local improvements	12,763	18,646
Long-term debt related to tangible capital assets	<u>(11,979,626)</u>	<u>(6,581,402)</u>
	<u>\$ 52,292,434</u>	<u>\$ 53,871,564</u>

**MUNICIPALITY OF JASPER**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2021**

**13. ACCUMULATED SURPLUS**

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

	<u>2021</u>	<u>2020</u>
Unrestricted surplus	<u>\$ 4,665,901</u>	<u>\$ 6,632,842</u>
Restricted surplus		
Operating		
General	<u>3,319,853</u>	<u>1,455,575</u>
Capital		
Fire	<u>1,131,637</u>	914,340
West Yellowhead Regional Waste Management Authority	<u>903,942</u>	693,198
Utilities	<u>634,451</u>	1,095,500
Environmental	<u>553,152</u>	574,984
Recreation	<u>555,796</u>	483,500
Parking Authority	<u>451,859</u>	436,461
Library construction fund	<u>248,389</u>	205,404
Public works	<u>158,110</u>	92,610
Public health	<u>137,802</u>	73,799
Public housing	<u>111,065</u>	265,109
	<u>4,886,203</u>	<u>4,834,905</u>
Equity in tangible capital assets	<u>52,292,434</u>	<u>53,871,564</u>
	<u>\$ 65,164,391</u>	<u>\$ 66,794,886</u>

**14. TRUST FUNDS**

The Municipality administers the following trust funds:

	<u>2021</u>	<u>2020</u>
Jasper Sports and Culture	<u>\$ 102,898</u>	\$ 101,510
Betkowski	<u>17,905</u>	<u>18,729</u>
	<u>\$ 120,803</u>	<u>\$ 120,239</u>

Trust funds administered by the Municipality have not been included in the Statement of Financial Position nor have their operations have been included in the Statement of Operations.

**MUNICIPALITY OF JASPER**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2021**

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**15. FRANCHISE AND CONCESSION CONTRACTS**

Disclosure of utility franchise agreement annual revenues as required by *Alberta Regulation 313/2000* is as follows:

	<u>2021</u>	<u>2020</u>
Atco Electric Ltd.	\$ 241,632	\$ 232,500
Atco Gas Ltd.	<u>195,819</u>	<u>189,933</u>
	<u>\$ 437,451</u>	<u>\$ 422,433</u>

**16. CONTINGENCIES**

- a) The Municipality is a member of the Genesis Reciprocal Insurance Exchange ("GENESIS"). Under the terms of membership, the Municipality could become liable for its proportionate share of any claim losses in excess of the funds held by GENESIS. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.
- b) The Municipality is a defendant in lawsuits arising in the normal course of operations and involving various amounts. Management is of the opinion that the results of these actions should not have any material effect on the financial position of the Municipality. No amounts have been accrued in these consolidated financial statements relating to any of these activities. Any awards or settlements will be reflected in the Statement of Operations as the matters are resolved or when sufficient information on amounts and likelihood is known.

**17. LOCAL AUTHORITIES PENSION PLAN**

Employees of the Municipality participate in the *Local Authorities Pension Plan* ("LAPP"), which is one of the plans covered by the *Alberta Public Sector Pension Plans Act*. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund. Contributions for current service are recorded as expenditures in the year in which they become due.

The Municipality is required to make current service contributions to the LAPP consisting of 9.39% of pensionable earnings up to the year's maximum pensionable earnings ("YMPE") under the Canada Pension Plan ("CPP") and 13.84% of the excess.

Total current service contributions made by the Municipality to the LAPP in 2021 were \$501,446 (2020 - \$462,193). Total current service contributions made by the employees of the Municipality to the LAPP in 2021 were \$453,657 (2020 - \$417,239).

At December 31, 2020, the LAPP disclosed an actuarial surplus of \$4.96 billion (2019 - \$7.91 billion).

**MUNICIPALITY OF JASPER**  
**Notes to Consolidated Financial Statements**  
**Year Ended December 31, 2021**

**18. SALARY AND BENEFITS DISCLOSURE**

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

	<u>Salary</u>	<u>Benefits</u>	<u>2021</u>	<u>2020</u>
Mayor Ireland	\$ 82,702	\$ 7,489	<b>\$ 90,191</b>	\$ 84,101
Councillor McGrath	23,990	4,754	<b>28,744</b>	33,304
Councillor Wilson	22,015	5,336	<b>27,351</b>	24,367
Councillor Kelleher-Empey	21,373	5,301	<b>26,674</b>	25,160
Councillor Damota	20,610	5,260	<b>25,870</b>	23,396
Councillor Butler	20,505	4,565	<b>25,070</b>	24,584
Councillor Journault	15,383	1,469	<b>16,852</b>	19,745
Councillor Melnyk	5,976	1,014	<b>6,990</b>	-
Councillor Hall	5,320	979	<b>6,299</b>	-
Councillor Waxer	<u>5,057</u>	<u>965</u>	<b><u>6,022</u></b>	<u>-</u>
	<b><u>\$ 222,931</u></b>	<b><u>\$ 37,132</u></b>	<b><u>\$ 260,063</u></b>	<b><u>\$ 234,657</u></b>
Chief Administrative Officers	<b><u>\$ 148,374</u></b>	<b><u>\$ 20,254</u></b>	<b><u>\$ 168,628</u></b>	<b><u>\$ 192,111</u></b>

Salary includes regular base pay, bonuses, lump sum payments, honoraria, and any other direct cash remuneration.

Benefits include the employer's share of all employee benefits and contributions or payments including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long-term and short-term disability plans, professional membership dues, and tuition.

**19. SEGMENTED INFORMATION**

Segmented information has been identified based upon lines of service provided by the Municipality. Municipality services are provided by departments and their activities are reported by functional area in the body of the consolidated financial statements. Certain lines of service that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

*(a) General Government*

General Government is comprised of the Office of the CAO, Communications, and Corporate Services. Corporate Services is comprised of Financial Services, Human Resources, and Information Technology Services.

*(b) Legislative*

Legislative is comprised of Council. Council makes decisions regarding service delivery and service levels on behalf of the municipality in order to balance the needs and wants of Municipality residents in a financially responsible manner.

(CONT'D)

**19. SEGMENTED INFORMATION (CONT'D)**

*(c) Protective Services*

Protective Services is comprised of Fire, Disaster, and Municipal Enforcement Services. The RCMP division in Jasper includes Federal, Provincial, and Municipal employees and contracted members that serve Jasper and the surrounding area. Fire Services is responsible to provide fire suppression services; fire prevention programs; training and education related to prevention; and detection or extinguishment of fires. The mandate of Disaster Services is Emergency Management to help maintain safe communities. The Municipal Enforcement Services provide bylaw enforcement that ranges from public service to animal control as well as provincial statute enforcement with authorities granted by the Solicitor General of Alberta.

*(d) Roads, Streets, Walks, Lighting*

Roads, Streets, Walks, Lighting is comprised of Common Services and the Public Works areas. They are responsible for the maintenance of the roadway and storm systems of the Municipality.

*(e) Parks and Recreation*

Parks and Recreation is comprised of Recreation, Culture and Cultural Facilities. Parks and Recreation provide recreational and cultural services and activities which promote the well-being of its citizens. These areas are responsible for the parks, playgrounds, facilities, and green spaces of the Municipality. This area also and acts as a liaison between community groups.

*(f) Utilities*

Utilities are comprised of water, waste water, waste management collection and recycling. The Municipality is responsible for environmental programs such as the introduction of organic carts, bi-weekly garbage pick-up and promoting recycling and other related initiatives.

*(g) Economic Development*

Economic Development is comprised of Infrastructure and Economic Development. These areas are responsible for the planning and development of the Municipality's infrastructure system and work with developers in planning the growth of the Municipality in a sustainable manner. Engineering is responsible for major capital infrastructure projects. Economic Development works with businesses in the Municipality to encourage economic sustainability.

*(h) Public Health*

The Public Health area provides services mandated by Family and Community Support Services Alberta through a shared funding model between the Province of Alberta and the Municipality.

*(i) Library and Museum*

Library and Museum provides Educational and historical services within the Municipality.

Certain allocation methodologies are employed in the preparation of segmented financial information. Net municipal taxes are unallocated to segments and are presented under General Government. Sales and user charges have been allocated to the segment based upon the segment that generated the revenue. Government transfers have been allocated to the segment based upon the purpose for which the transfer was made.

**MUNICIPALITY OF JASPER****Notes to Consolidated Financial Statements**

Year Ended December 31, 2021

**20. BUDGET DATA**

The budget presented in these consolidated financial statements is based on the 2021 operating budget approved by Council on April 2, 2021. The Municipality compiles a budget on a modified accrual basis. The budget expensed all tangible capital asset purchases rather than including amortization expense. The reconciliation below adjusts excess revenue over expenditures to align with the budget process. It should not be used as a replacement for the statement of operations and accumulated surplus. Users should note that this information may not be appropriate for their purposes.

	Budget <u>2021</u>	Actual <u>2021</u>	Actual <u>2020</u>
Annual surplus	\$ <u>5,314,114</u>	\$ <u>(1,630,495)</u>	\$ <u>2,466,531</u>
Add back:			
Amortization expense	-	<b>2,812,818</b>	2,755,963
Net transfers (to) from reserves	8,117,730	<b>(1,915,575)</b>	(173,704)
Issuance of long-term debt	<u>-</u>	<u><b>6,200,000</b></u>	<u>-</u>
	<u>8,117,730</u>	<u><b>7,097,243</b></u>	<u>2,582,259</u>
Deduct:			
Principal repayment of long-term debt	854,120	<b>525,559</b>	769,325
(Gain) loss on disposal of tangible capital assets	-	<b>(2,557)</b>	(31,000)
Acquisition of tangible capital assets	<u>12,577,724</u>	<u><b>6,650,089</b></u>	<u>3,779,690</u>
	<u>13,431,844</u>	<u><b>7,173,091</b></u>	<u>4,518,015</u>
Results of Operations as Budgeted	\$ <u>-</u>	\$ <u><b>(1,706,343)</b></u>	\$ <u>530,775</u>

**21. FINANCIAL INSTRUMENTS**

The Municipality's financial instruments include cash, taxes and grants in place of taxes receivable, trade and other accounts receivables, accounts payable and accrued liabilities, employee benefit obligations, and long-term debt. It is management's opinion that the Municipality is not exposed to significant market, liquidity, interest or currency risk arising from these financial instruments.

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

Unless otherwise noted, the carrying values of the financial instruments approximates fair values.

**MUNICIPALITY OF JASPER****Notes to Consolidated Financial Statements**

Year Ended December 31, 2021

**22. WEST YELLOWHEAD REGIONAL WASTE MANAGEMENT AUTHORITY**

The Municipality, the Town of Edson, the Town of Hinton, and Yellowhead County (the "members") jointly own and operate the West Yellowhead Regional Waste Management Authority (the "Authority") to construct, maintain, control and manage a regional solid waste disposal system.

The members have agreed to proportionately share costs associated with expenditures arising from the operation of the Authority. The following is 100% of the financial position and results of operations of the Authority partnership of which the Municipality has a 25% proportionate share.

	<u>2021</u>	<u>2020</u>
<b>FINANCIAL ASSETS</b>		
Cash and cash equivalents	\$ 2,443,035	\$ 1,199,731
Trade receivables	197,773	352,373
Due from members	43,576	210,022
Investments	<u>1,677,290</u>	<u>1,660,608</u>
	<u>4,361,674</u>	<u>3,422,734</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	104,224	96,981
Landfill closure and post-closure liability	<u>584,379</u>	<u>552,960</u>
	<u>688,603</u>	<u>649,941</u>
<b>NET FINANCIAL ASSETS</b>	<u>3,673,071</u>	<u>2,772,793</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets	3,112,302	3,479,633
Prepaid expenses	1,696	-
	<u>3,113,998</u>	<u>3,479,633</u>
<b>ACCUMULATED SURPLUS</b>	<u>\$ 6,787,069</u>	<u>\$ 6,252,426</u>
<b>REVENUE</b>		
Contributions from members	\$ 1,451,838	\$ 1,558,551
Hydrosoil and other revenues	550,970	551,726
Interest income	26,138	26,549
Penalties and interest	<u>10,143</u>	<u>12,376</u>
	<u>2,039,089</u>	<u>2,149,202</u>
<b>EXPENSES</b>		
Building and grounds expenses	878,173	745,730
Amortization of tangible capital assets	381,432	380,275
Contracted professional services	145,188	169,343
Landfill closure and post-closure allowance	31,419	198,789
Other administrative services	68,234	86,389
Project expenses	<u>-</u>	<u>89,402</u>
	<u>1,504,446</u>	<u>1,669,928</u>
<b>ANNUAL SURPLUS</b>	<u>\$ 534,643</u>	<u>\$ 479,274</u>

**MUNICIPALITY OF JASPER****Notes to Consolidated Financial Statements**

Year Ended December 31, 2021

**23. RESTATEMENT**

The Municipality has a 25% proportionate share of the West Yellowhead Regional Waste Management Authority. The Municipality's share of the Authority was not consolidated in prior years. This correction has been applied retroactively and the 2020 comparative figures have been restated as follows.

	As Previously Stated	Restatement	As Restated
<b>Statement of Financial Position</b>			
Cash	\$ 18,460,916	\$ 299,933	\$ 18,760,849
Trade and other receivables	3,652,654	140,599	3,793,253
Investments	-	415,152	415,152
Tangible capital assets	59,564,412	869,908	60,434,320
Accounts payable and other accrued liabilities	3,329,027	24,245	3,353,272
Landfill closure and post-closure liability	-	138,240	138,240
Accumulated surplus	-	1,563,107	1,563,107
<b>Statement of Operations</b>			
Government transfers for operating	\$ 5,552,612	\$ 331,252	\$ 5,883,864
User fees and sales of goods	5,034,547	137,932	5,172,479
Investment income	193,064	6,637	199,701
Other revenue	381,652	3,094	384,746
Utilities expense	<u>(5,120,684)</u>	<u>(359,096)</u>	<u>(5,479,780)</u>
Annual surplus	<u>\$ 6,041,191</u>	<u>\$ 119,819</u>	<u>\$ 6,161,010</u>

Certain comparative figures have been reclassified to conform to the presentation used in the current year.

**24. APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS**

Council and Management have approved these consolidated financial statements on June 14, 2022.

## AGENDA ITEM 7.2

### REQUEST FOR DECISION

**Subject:** Appointments to Regional Assessment Review Board  
**From:** Bill Given, Chief Administrative Officer  
**Prepared by:** Natasha Malenchak, Director of Finance & Administration  
**Date:** June 14, 2022

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#### **Recommendation:**

- That Committee recommend Council appoint Trisha Papke as the Designated Clerk for the Regional Assessment Review Board for West Yellowhead for a one-year term starting July 1, 2022, and;
- That Committee recommend Council appoint Paul Butler as the Designated Chair for the Regional Assessment Review Board for West Yellowhead for a one-year term starting July 1, 2022.

#### **Background:**

The Municipality of Jasper is a member of a Regional Assessment Review Board with the Town of Hinton, the Town of Edson and Improvement District 12 (ID-12). Each community must pass a bylaw to establish this regional board and become part of it. The Municipality of Jasper passed Bylaw #245 Regional Assessment Review Board in May 2022.

As per this bylaw, each Council must appoint their own board members (two or more per municipality) and their own municipal board clerk. Bylaw #245 6.4 states that the Improvement District 12 shall be exempt from the responsibility to appoint Members to the LARBs and CARBs, subject to a valid and current agreement between the Specialized Municipality of Jasper and Improvement District 12.

Councils must also jointly appoint a Designated Chair and a Designated Clerk for the Regional Assessment Review Board, as outlined in the recommendation above. The intent of the regional board is to have rotating communities providing a Designated Chair and Designated Clerk. Paul Butler is a resident of Jasper and Trisha Papke is a resident of Edson who also works for the Town of Edson as the Finance Manager.

The role of the Designated Clerk is to coordinate the scheduling of hearings across the region, based on board members' availability and the number and nature of assessment appeals in each community. Clerks in each municipality are then responsible for sending notices of hearing, tracking disclosure documents, communicating with board members and any other requirement outlined in legislation. Michelle Deschene is currently appointed as board clerk for the Municipality of Jasper.

#### **Financial:**

Expenses for board hearings and the designated Chair's remuneration are borne by the municipality in which the assessed property is located. Board members can participate in hearings in other communities and are remunerated according to that community's council remuneration policy (unless otherwise defined in individual bylaws).

#### **Relevant Legislation:**

- Municipal Government Act (RSA 2000, cM-26)

- Part 11, Assessment Review Boards
- Matters Relating to Assessment Complaints Regulation, 2018
- Matters Relating to Assessment and Taxation regulation, 2018
- Council Member Renumeration and Benefits B-004
- [Regional Assessment Review Board Bylaw #245](#)

## AGENDA ITEM 7.3

### REQUEST FOR DECISION

**Subject:** Emergency Services Building Boiler Replacement  
**From:** Bill Given, Chief Administrative Officer  
**Prepared by:** Christine Nadon, Director of Protective and Legislative Services  
**Date:** June 14, 2022

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#### Recommendation:

- That Committee recommend Council approve an updated project budget of \$190,000 for the replacement of the boiler and domestic hot water system replacement at the Emergency Services Building, to be funded from the Protective Services Restricted Reserves.
- The Committee recommend Council award the Emergency Services Boiler Replacement contract to Magnum Mechanical Systems Ltd. in the amount of \$177,470.00.

#### Background:

As part of the 2022 Capital Budget, Council approved a project budget of \$150,000 for this project. Administration issued a Request for Quotations (RFQ) for the project, and submissions received ranged from \$165,980 to \$241,427. In accordance with the new Internal Fiscal Controls and Reporting Policy (B-109), Directors are authorized to approve additional expenditures by an amount not exceeding 10% of the project budget. All submissions exceed that threshold, hence this request for decision to Council.

#### Discussion:

Although the Emergency Services Building is still considered relatively new, it is now 20 years old and the original mechanical systems, including the boilers and hot water tanks, are reaching the end of their lifecycle. Additionally, the existing boilers have never functioned properly and are prone to breakdowns resulting in sub-standard efficiency and excessive down time. No less than six different plumbing contractors have attempted to repair the boilers but all have been unsuccessful. Parts for the boilers are difficult to secure and extremely expensive. Customer support from the manufacturer is non-existent.

In 2021, WSP was hired to complete a Heat, Ventilation and Air Conditioning (HVAC) condition assessment and heating demand analysis. The WSP report confirmed the existing boiler output satisfies the heating demand and recommended the boilers be replaced with units of identical or slightly increased output.

In 2022, a RFQ was posted on the Alberta Purchasing Connection for the replacement of the boilers and hot water tanks. Eight companies expressed interest in the RFQ and visited the Emergency Services Building. Four companies submitted RFQs, all of which were over budget but did meet the minimum requirements for acceptance. The RFQs ranged from \$165,980 to \$241,427. One proposal came in at \$503,802, which included the addition of a Combined Heating and Power unit and can't be used as a like for like comparison.

Based upon scoring of the RFQs, Administration's recommendation is to increase the overall project budget to \$190,000. This increase will accommodate the cost for the HVAC study (\$8,300), the top scoring RFQ submittal (\$177,470.00), upgrade the electrical to place each boiler on separate circuits, and a small contingency.

Administration did obtain a cost estimate for this project through WSP in 2021. The initial \$150,000 budget reflected a healthy contingency, yet quotations submitted still exceeded the approved budget. Given inflation and the generally increasing cost of procurement in the current economic climate, Administration is proposing that the best course of action is to increase the capital project budget as presented.

**Strategic Relevance:**

*Economic Health and Fiscal Equity*

- Maintain a commitment to asset management and the Asset Management Plan

**Financial:**

Funding for this project is available within the Protective Services Restricted Reserves. This item represents a maintenance and asset management cost that is expected to be incurred to keep the building in good repair.

This project will only moderately improve the efficiency of building systems, but considering the existing boilers are not functioning optimally, some savings should be generated by installing a more efficient system.

**Attachment:**

- 2020 Capital Budget Request Form

# Capital Expense Request Form

Finance & Administration



<b>Date:</b>	October 29, 2020	
<b>Submitted by:</b>	Gordon Hutton	
<b>Department:</b>	Operations	
<b>Project Name:</b>	ESB - Boiler and DHW Replacement	
<b>Total Amount Requested:</b>	\$150,000	
	Design, planning and engineering:	20%
	Construction, rehabilitation:	40%
	Purchase:	60%
	Other (specify):	%
<b>Fiscal Year:</b>	2021	
<b>Project Start Date:</b>	Jan 01, 2021	
<b>Anticipated End Date:</b>	Dec 31, 2021	
<b>Project type:</b>	<input type="checkbox"/> New <input type="checkbox"/> Rehabilitation <input checked="" type="checkbox"/> Replacement <input type="checkbox"/> Other	
<b>Project Location:</b>	Jasper Emergency Services Building	
<b>Project Description:</b>	<p>The boilers at the Emergency Services Building are reaching the end of their projected lifecycle. They are plagued with regular breakdowns and seldom function at 100% efficiency. Parts are challenging to source and are unreasonably expensive. The manufacturer of the boilers does not provide the level of customer support expected. Numerous plumbing contractors have attempted to restore reliability and functionality to the boilers but none have had any lasting success.</p> <p>The proposal is to replace two boilers of similar output before one or both have a critical failure. In conjunction, the domestic hot water tank is also reaching the end of its lifecycle and replacing it at the same time as the boilers would be logical, cost effective, and ensure the system is integrated.</p> <p>Proactively replacing the boilers and hot water system aligns with our asset management plans and protects against failure of mechanical systems resulting in a service disruption to a critical service and a priority facility.</p>	

## AGENDA ITEM 7.4

### REQUEST FOR DECISION

**Subject:** JCHC Governance Review & Housing Gap Analysis  
**From:** Bill Given, Chief Administrative Officer  
**Reviewed by:** Leanne Pelletier, Community Development Coordinator  
**Date:** June 14, 2022

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#### Recommendations:

1. That committee recommend Council receive the JCHC Governance Review for information and establish 687 units as Jasper's 2021 housing gap;
2. The Committee direct administration identify the resources required to produce a strategy to address the 2021 gap;
3. Direct administration to review corporate structures that would enable JCHC to assume debt independent of the Municipality while also being able to provide some manner of equity in return for capital contributions.

#### Alternatives:

- That the Committee recommend Council receive the JCHC Governance Review for information and take no further action.
- That the Board confirm its preference for another delivery model and/or development size.
- That the Board confirm its desire to remain as a not-for-profit entity.

#### Background:

At the January 27<sup>th</sup> JCHC meeting the board received the JCHC Strategic Plan as presented and directed administration to develop a Business Plan to address the priorities identified in the Strategic Plan. Specifically the board also reviewed a proposed scope of work with Colliers for the development of a governance review (Review).

Since the January meeting administration has worked with Colliers to develop the attached Review. It describes the current state of housing in Jasper along with potential desired future state over a 20 year horizon. The report provides a high-level roadmap to get to the desired future state; it identifies, defines, and evaluates delivery model options for the near term and; recommends an operational and governance structure for the JCHC / housing vehicle for the community.

The JCHC board received the governance review and housing gap analysis at its May 19th board meeting. Following the presentation the JCHC Board confirmed its preference for a public-led delivery model as described in Option 2 for a 40 unit development on parcel GC. Administration was directed to produce a conceptual financial plan for such a development.

The board also directed administration to develop a report on corporate structures that would enable the JCHC to assume debt independent of the Municipality while being able to provide some manner of equity in return for capital contributions and; further directed administration to forward a copy of the review to Municipal Council

for consideration.

**Discussion:**

The review and its findings will be covered in detail during the presentation by Colliers. The report addresses the housing gap, delivery models and potential JCHC role. Key findings from each section are below:

**Housing Gap**

1. Jasper has a shortfall of available housing units (the housing gap) for both seasonal and full time residents.
2. The size of the housing gap depends on the assumed number of persons per unit.
3. If we assume a higher than average number of persons per unit (5) the housing gap is 177 units in 2021 and could climb to 404 by 2042.
4. If we assume a more modest number of persons per unit (3) to account for both seasonal and full time resident needs the 2021 housing gap would be 687 units and would grow to 980 units by 2042.

**Delivery Models**

1. There is a spectrum of delivery options available to address the housing need in Jasper.
2. The spectrum of delivery options varies from exclusively publicly-led development to exclusively privately-led.
3. Given Jasper's context the preferred approach is a blended approach (Option 2) that sees the public sector take the lead while partnering with the private sector for access to capital, occupancy guarantees or both.

**JCHC Role**

1. The role of JCHC (and its reason for being at all) depend on the preferred delivery model to address the housing gap.
2. If the preferred delivery option is at either end of the spectrum (fully-public development or fully private development) JCHC may not be needed.
3. To enable more options for partnership between the public and private sector in the middle of the spectrum the corporate structure of JCHC may need to change.

**Financial:**

The municipality has recently invested significant capital through the Connaught utilities project with the intention of creating opportunities for new housing units. The municipality's fiscal capacity for borrowing is limited under provincial regulations. Under the current structure of JCHC this limitation may impact the organization's ability to advance construction of new units.

In terms of operational funding to advance housing, the JCHC operational budget approved by council for 2022 is \$72,835 inclusive of \$16,988 in salary and benefits. There are no other operational funds in the municipal budget dedicated to housing.

The Colliers Governance review was delivered as a fixed-fee project at a cost of \$24,980 from the approved JCHC 2022 budget mentioned above.

**Attachments:**

JCHC – Governance Review Final Report



# Jasper Community Housing Corporation Governance Review

May 6, 2022

P1701-1970163306-36 (3.0)



Project  
Leaders

## **ACKNOWLEDGEMENTS**

### **Client**

Bill Given, Chief Administrative Officer, Municipality of Jasper

Leanne Pelletier, Community Development Coordinator, Municipality of Jasper

### **Project Team**

#### **Colliers Project Leaders Inc.**

Bonita Craig, Managing Director

Surya Pulickal, Senior Manager

Jake Dean, Associate

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# TABLE OF CONTENTS

- 1.0 Background ..... 1
  - 1.1 Background ..... 1
  - 1.2 Methodology..... 1
- 2.0 Current State Assessment ..... 4
  - 2.1 Current State ..... 4
  - 2.2 JCHC..... 5
- 3.0 Housing Assessment ..... 7
  - 3.1 Housing Supply ..... 7
  - 3.2 Housing Demand ..... 8
  - 3.3 Housing Gap Analysis..... 10
  - 3.4 Housing Pipeline ..... 12
- 4.0 Addressing Housing Needs ..... 14
  - 4.1 Delivery Models & JCHC Governance..... 14
  - 4.2 Delivery Model Summary ..... 18
- 5.0 Conclusions & Next Steps..... 21
  - 5.1 Housing Future State ..... 21
  - 5.2 Delivery Model & JCHC Governance..... 21
  - 5.3 Next Steps..... 22
- Appendix 1 Seasonal Population Calculations ..... 23

# 1.0 Background

## 1.1 Background

The Municipality of Jasper's (Municipality) economy depends heavily on tourism, which consequently, depends on access to staff to support this economy. For local businesses, attracting and retaining employees is materially affected by the availability and affordability of housing. To say there is a shortage of affordable housing in Jasper would be an understatement. Vacancy rates have hovered near zero for close to a decade. The Municipality recognizes the housing shortage as a systemic barrier to the success of the community and has committed to conquering the challenge by making it a strategic priority of Council and Municipal Staff.

The Municipality owns three residential properties (one single family home and two sides of a duplex) and one commercial property (a medical clinic). The residential properties serve as accommodation for Municipal staff. The Municipality also rents a six-bed house from the private market for Municipal staff housing, a need that is anticipated to continue in the long term. There is currently no Municipality-owned affordable housing for residents of the Municipality. There are three affordable housing co-operatives that are privately managed and provide not-for-profit purchase opportunities for eligible residents. The Municipality is a member of the Regional Housing Management Body.

In September of 2007, the Jasper Community Housing Corporation (JCHC) was established as a wholly owned not-for-profit corporation of the Municipality. The JCHC has one paid employee who is a Municipal staff member that works on a 0.3 part-time basis. The JCHC board includes two Municipal councillors and two community residents, with the Municipal CAO acting as the JCHC CEO.

The Municipality engaged Colliers Project Leaders (Colliers) for strategic advice on how to deliver on the commitment to improve and expand the supply of affordable housing in Jasper, particularly as it relates to the purpose, scope, and governance of the JCHC.

### 1.1.1 Objective

The objectives of this JCHC governance review were to:

- Describe the current and future state (20 year) housing requirements;
- Develop a high-level roadmap to get there;
- Identify, define, and evaluate delivery model options for the near term;
- Recommend an operational and governance structure of the JCHC / housing vehicle.

## 1.2 Methodology

Colliers developed the following methodology to determine the current housing gap and recommend a suitable governance structure for the JCHC:



### Project Initiation and Document Review

The following documents were reviewed:

- 2017 Apartment Vacancy and Rental Cost Survey
- Fee for Service Assessment for ADUs – 896 A and B Bonhomme Street Jasper
- Jasper Community Sustainability Plan
- JCHC 2022 Strategic Plan
- Planning and Design for Staff and Seniors' Housing (Parioplan)
- Housing Need and Demand Assessment
- Regulations Respecting the Use of Land in the Town of Jasper
- Waitlist for Mountain Parks Co-ops – Updated January 2022
- Banff C2000 Employee Housing Administration
- Parks Canada Lease Schedule A
- Caribou Creek Housing Corporation – Bylaws of Condominium

### Stakeholder Interviews, Define Pipeline

Stakeholder consultation with the following individuals helped inform the current state and estimating the size of supply, demand, and in turn, the housing gap:

- Bill Given, Municipality of Jasper CAO, JCHC CEO
- Leanne Pelletier, Municipality of Jasper Administrative Officer
- John Gamblin, President of MPL Cooperative
- Joe Polisuk, Southview Co-op
- Jasper Employment and Education Center (JEEC)

Two methods for estimating the size of the housing gap were used;

1) **Population & Dwelling Metrics**

Used current & future population projections as compared to current estimated housing gap, and extrapolated into future to match future population;

2) **Job Vacancies**

Used information collected through documentation review, stakeholder consultations, and statistics provided by local institutions to estimate seasonal populations and short-term housing demand.

### Housing Delivery Model and Recommendations

Four (4) delivery models were explored:

- Public Model;
- Public-Private (and vice versa) Occupancy Guarantee Model;
- Affordable/social housing Real Estate Investment Trusts (REITs).

Using the Connaught project costing information, a high-level financial model for the public-private guarantee spectrum was developed to support market engagement and inform financial boundaries for early private sector negotiations. This indicative excel model was issued under separate cover.

Following the definition and assessment of the models, recommendations were made and a high-level roadmap to implementation was presented for consideration.

## 2.0 Current State Assessment

Jasper is home to over 4,700 residents and has a healthy tourism industry with over 2 million visitors passing through the park annually<sup>1</sup>. As the Municipality is in Jasper National Park, there are several land use and development considerations unique to the Municipality. Parks Canada is the governing body (Authority Having Jurisdiction) in the area for residency requirements, land use, business licenses and construction permits within the municipal boundaries. Both the Municipality and Parks Canada can issue business licenses depending on the nature of the business<sup>2</sup>.

### 2.1 Current State

#### 2.1.1 Residents of Jasper

To become a resident of Jasper, there is a set eligibility criteria defined by the *National Parks Lease and License of Occupation Regulations* which define an eligible resident as someone who meets one of the following:

1. Someone whose primary employment is within the park;
2. Someone who operates a business in the park AND whose presence is needed for the day-to-day operations of that business;
3. A retired individual who for five consecutive years immediately prior to retirement:
  - a. was primarily employed within the park: OR
  - b. operated a business in the park AND whose presence was needed for the day-to-day operations of that business;
4. Somebody who lived in the park at the time of their retirement, AND who was living in the park on July 30, 1981;
5. Someone who attends school full time at a registered educational institution in the park;
6. An individual, or their descendants through blood or adoption, who leased public lands in Jasper prior to May 19, 1911;
7. The spouse of anybody referred to above<sup>3</sup>.

As the Municipality's economy depends heavily on tourism, Jasper's population fluctuates with two main seasons:

- Summer season, from May to October; and
- Winter season, from December to late April.

The summer season sees a healthy job market to support the influx of tourism, with the winter season having a lower, but steady job market. The summer season peak requires an additional 2,000 workers over the winter average, to meet the demand of the tourism industry. The community struggles to meet

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<sup>1</sup> Parks Canada, Jasper National Park 2020 Annual Report, Accessed March 11, 2022 At: <https://www.pc.gc.ca/en/pn-np/ab/jasper/info/plan/rapports-reports/2020>

<sup>2</sup> Parks Canada, Jasper National Park Business Licenses, Accessed March 31, 2022 At: <https://www.pc.gc.ca/en/pn-np/ab/jasper/info/permis-permits/license>

<sup>3</sup> Parks Canada Jasper National Park Eligible Residency, Accessed March 9, 2022 At: <https://www.pc.gc.ca/en/pn-np/ab/jasper/info/serviceimmobilier-realty/plan5c>

this summer labour requirement and sees consistently high job vacancies rates upwards of 60% in the summer<sup>4</sup>. According to the Housing Needs and Demand Assessment<sup>4</sup>, employers cite inadequate housing for staff due to either lack of supply, affordability and/or suitability of the housing, as one of the main contributors to this vacancy rate.

The Jasper Employment and Education Centre (JEEC) will be conducting a labour market study in late 2022 which aims to provide more accurate statistics around current job supply, demand and position vacancy rates.

The following table provides a high-level overview of Jasper's age demographics from the 2016 census and forecasts the population to the current year (2022) based on historical population trends. The 2021 Census<sup>5</sup> revealed a total population of 4,738 equivalent to a 3.2% increase over the last five (5) years.

*Table 1: Statistics Canada 2016 Census Age Distribution<sup>6</sup>*

Age Group (Years)	Count (2016)
0-14	570
15-29	1,150
30-44	1,105
45-64	1,305
65+	460
<b>Total</b>	<b>4,590</b>

Private Home Accommodations (PHAs) are often created within residences to secure supplementary income from rentals, a necessity for some to offset high housing costs. PHAs are either short or long-term units for rent within a home, subject to inspection by Parks Canada and licensed by the Municipality. Currently there are 152 PHA business license holders in Jasper totalling 247 bedrooms for rent.

As Jasper's population has been consistently aging in recent decades, the nature of the housing stock has evolved to be more permanent housing, including homes for young families and seniors.

## 2.2 JCHC

In September of 2007, the JCHC was established as a wholly owned not-for-profit corporation of the Municipality with the purpose of responding to housing affordability and supply challenges. Following its founding, the JCHC provided an administrative role in the development of Mountain Park Lodges (MPL) Place, a 42-bed affordable housing development for low-income earners owned by Jas-Day Investments. The JCHC continues to support MPL Place by conducting preliminary vetting of applications and maintaining a list of eligible tenants.

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<sup>4</sup> Alberta Rural Development Network (ARDN), *Housing Need and Demand Assessment* (Report No. SHI-2018-007).

<sup>5</sup> Statistics Canada Census Profile 2021 Census Accessed March 11, 202 At: <https://www12.statcan.gc.ca/census-recensement/2021/dp-pd/prof/details/page.cfm?Lang=E&SearchText=Jasper&DGUIDlist=2021A00054815033&GENDERlist=1&STATISTIClist=1&HEADERlist=0>

<sup>6</sup> Statistics Canada Census Profile 2016 Census, Accessed March 8, 2022 At: <https://www12.statcan.gc.ca/census-recensement/2016/dp-pd/prof/details/page.cfm?Lang=E&Geo1=CSD&Code1=4815033&Geo2=PR&Code2=48&SearchText=Jasper&SearchType=Begin&SearchPR=01&B1=All&GeoLevel=PR&GeoCode=4815033&TABID=1&type=0>

MPL Place was built around 2009 and the development agreement with the Municipality included a twenty-year (20) commitment to affordability, which leaves approximately 7 more years of this affordable supply before the affordable housing supply gap will further widen.

The JCHC has acted as a housing development facilitator operating in a supportive capacity rather than as a developer. In 2018 the JCHC commissioned a Housing Need and Demand Assessment, and the Parioplan Final Report, which identified three (3) potential staff and seniors housing projects that could ease the persistent housing shortage. One of these projects is ready for development following minor additions to the design elements, and the other two (2) projects require assessment of financial and technical feasibility.

### 2.2.1 JCHC Governance & 2022 Strategic Objectives

The JCHC's board includes two Municipal councillors and two community residents along with the Municipal CAO acting as the JCHC CEO. Currently the only paid employee of the JCHC is a Municipal staff member who operates on a 0.3 part-time basis. Board meetings amongst the members are held every two (2) months throughout the year. The JCHC has an average annual operating budget of approximately \$20k. In 2022 the budget was increased to \$72k to include contracted services to strategically address housing issues and the role of JCHC.

The JCHC recently defined its strategic objectives for 2022, focused on three (3) main areas:

- Improving Internal Operations;
- Advancing Property Development; and
- Planning for the Future.

## 3.0 Housing Assessment

The following sections further define the current housing supply within Jasper Specialized Municipality, the categories of housing demand, and an estimated current and future housing gap.

### 3.1 Housing Supply

An estimate of current housing supply was generated based on the 2021 Jasper Municipal Tax Roll

*Table 2: Jasper Municipal Tax Roll*

Dwelling Type (Source: 2021 Tax Roll)	Unit Count (Estimate)
Single Dwelling Homes	688
Duplex	98
Row homes	338
4 Plex	8
Condo	20
Apartment building units	467
5 Plex	10
Institutional (seniors/assisted living)	43
Apartments above commercial business	87
Nurse/fire personnel assigned housing	13
Hotel Staff Accommodation	210
<b>Total</b>	<b>1,982</b>

## 3.2 Housing Demand

### 3.2.1 Jasper Population Demographics

The following table forecasts the 2042 population of Jasper based on the 2016 and 2021 Census average population increase of 0.68% annually<sup>7</sup>. As the 2021 Census has not yet published an age distribution of the population, the following table assumes the same distribution as seen in 2016.

*Table 3: Statistics Canada 2016 Census Age Distribution and Forecasted Populations<sup>7</sup>*

Age Group (Years)	Count (2016)	Count (2021)	Forecast (2042)
0-14	570	588	678
15-29	1,150	1,187	1,369
30-44	1,105	1,141	1,316
45-64	1,305	1,347	1,553
65+	460	475	548
<b>Total</b>	<b>4,590</b>	<b>4,738</b>	<b>5,464</b>

With a 2016 Census average household size of 2.3 people, the following housing requirements can be extrapolated to recorded and forecasted populations:

*Table 4: Statistics Canada 2016 Census Population<sup>7</sup> and Estimated Dwelling Requirements*

Year	Population	Estimated Dwelling Requirements
2016	4,590	1,996
2021	4,738	2,060
2042	5,464	2,376

The demand for housing can be grouped into three (3) types based on the duration of residency in Jasper:

- Seasonal demand; primarily rental for short-term, seasonal workers (<1 Year);
- Medium-term demand; rentals and ownership options (1-5 Years); and
- Long-term demand; primarily ownership options (5+ Years).

It is expected there is a regular proportion of workforce that converts from seasonal employment to full year employment, however that conversion rate is unknown. The following table presents an approach to estimate the number of seasonal-, medium- and long-term residents based on the current population estimate and duration of residency.

*Table 5: 2016 Short-, Medium- and Long-Term Population Calculations<sup>7</sup><sup>Error! Bookmark not defined.</sup>*

Population	Count
Total population of Jasper (A)	4,590
Individuals who have lived in Jasper for the last 1 year (B)	3,110
Individuals who have lived in Jasper for the last 5+ years (C)	1,855
<b>Seasonal Population (D) = (A) - (B)</b>	<b>1,480</b>

<sup>7</sup> Statistics Canada Census Profile 2016 Census, Accessed March 8, 2022 At: <https://www12.statcan.gc.ca/census-recensement/2016/dp-pd/prof/details/page.cfm?Lang=E&Geo1=CSD&Code1=4815033&Geo2=PR&Code2=48&SearchText=Jasper&SearchType=Begin&SearchPR=01&B1=All&GeoLevel=PR&GeoCode=4815033&TABID=1&type=0>

Medium Term Population (E) = (B) - (C)	1,255
Long Term Population (F) = (C)	1,855

The following table shows the projected size of seasonal, medium, and long-term populations based on Table 4 census total population projection and assuming a consistent distribution.

*Table 6: Seasonal- Medium- and Long-Term Population Calculations<sup>7</sup>Error! Bookmark not defined.*

Population	Count (2016)	Assumed (2021)	Forecast (2042)
Seasonal Population	1,480	1,528	1,762
Medium Term Population	1,255	1,285	1,394
Long Term Population	1,855	1,915	2,208
<b>Total</b>	<b>4,590</b>	<b>4,738</b>	<b>5,464</b>

This estimated population distribution should be validated through both the updated census results and the JEEC labour market study.

### 3.2.2 Affordability

Jasper's housing challenges stem from not only from a shortage of housing supply, but also housing affordability. It is evident that residents find themselves having to either find supplementary income through PHAs or work multiple jobs to afford housing in Jasper. Of the 1,575 dwellings recorded in 2016, approximately 285 (18%) were occupied by residents paying more than 30% of their income on shelter costs<sup>8</sup>. Housing is considered affordable when it is less than 30% of before-tax household income<sup>9</sup>.

### 3.2.3 Seasonal Population

Jasper's seasonal businesses see job vacancy rates upwards of 60% due primarily to housing. To quantify the housing gap for the seasonal population, we assume:

- Each seasonal position is equal to one person/resident.
- Currently housed seasonal staff is represented by the seasonal population in Table 6 above (i.e., 1,528 seasonal workers with housing for 2022).
- Seasonal worker housing demand is the sum of the currently housed seasonal staff (1,528) plus the housing required to accommodate the individuals that would fill the 60% job vacancies (2,292). Current total seasonal population is therefore 1,528 + 2,292 = 3,820.
- An average of 2.3 people per unit<sup>8</sup>. There is therefore a current seasonal demand of 1,661.

Applying the same methodology to the forecasted seasonal population of 2042, there will be a demand of 1,915 units.

The following table defines the calculations to determine the total seasonal population, the seasonal population housing supply and demand, and the gap.

*Table 7: Estimated Affordable Housing Requirements for Seasonal Population*

<sup>9</sup> Canada Mortgage and Housing Corporation, About Affordable Housing, Accessed April 1, 2022 At: <https://www.cmhc-schl.gc.ca/en/professionals/industry-innovation-and-leadership/industry-expertise/affordable-housing/about-affordable-housing/affordable-housing-in-canada>

Ref #	Metric	Equation
1	Seasonal Population	$\frac{(\text{Seasonal Population with Housing})}{(\text{Job Fulfillment Rate})}$
2	Seasonal Population Housing Supply	$\frac{(\text{Seasonal Population with Housing})}{(\text{Average Census Household Size})}$
3	Seasonal Population Housing Demand	$\frac{(\text{Total Seasonal Population})}{(\text{Average Census Household Size})}$
4	Seasonal Population Housing Gap	$(\text{Seasonal Population Housing Supply}) - (\text{Seasonal Population Housing Demand})$

Recognizing that seasonal workers may be more inclined to share dwellings that accommodate higher-than-average household density, three (3) scenarios for household sizes were considered:

*Table 8: Estimated Housing Requirements for the Total Seasonal Population Summary*

Average Household Size	Gap Calculation (2021)	Gap Calculation (2042)
2.3	996	1,250
3	609	804
5	99	216

See *Appendix 1 Seasonal Population Calculations* for details on the calculations presented above.

### 3.3 Housing Gap Analysis

Seasonal fluctuations and annual increase in population applies significant pressure on the existing supply of housing, which is constrained by existing land use restrictions. Table 9 presents a high-level estimate of the gap in supply of housing for the year-round population based on 2016 and 2021 Census data and forecasted populations for 2042. This is based on an average household size of 2.3 people.

*Table 9: Estimated Dwelling Requirements for Year-Round Population*

Year	Population	Estimated Dwelling Requirement	Dwellings Available	Gap*
2016	4,590	1,996	1,575	421
2021	4,738	2,060	1,910	150
2042	5,464	2,376	2,054	322

\*The gap for 2042 is calculated based on the 2021 dwelling count of 1,910, with an additional 144 units that Parks Canada confirmed are planned for redevelopment within the next five (5) years.

#### 3.3.1 Types of Housing - Families, Seniors, Affordable

With an aging population, increasing presence of families, and ownership wait lists for the three (3) cooperatives totalling approximately 150 units (mainly for 2–4 bedroom units), it can be assumed that the majority of the 2021 year-round population housing gap (i.e., 150 units) is for multiple bedrooms units (for families or shared seasonal).

With 18% (285 out of 1,575) of the available dwellings in 2016 deemed unaffordable<sup>10</sup> and job vacancies being extremely high due in large part to poor supply of affordable housing, it is assumed that more than 18% of the estimated housing gap would need to be affordable housing.

*Table 10: Estimated Affordable Housing Requirements*

Year	Estimated Dwelling Requirement	Estimated Year-Round Population Housing Gap	Estimated Year-Round Population Affordable Housing Requirement*
2016	1,996	421	285
2021	2,060	150	371
2042	2,376	322	428

\*Assumes minimum 18% of the estimated dwelling requirement is to be affordable

The total affordable housing requirement for 2021 is larger than the estimated housing gap. Recognizing that the demand for seasonal workers would more than likely need to be affordable, the following table summarizes the total need (seasonal plus year-round) for **affordable housing in Jasper**.

The table below summarizes the combined year-round and seasonal housing gaps:

*Table 11: Estimated Total Housing Gap for Both Year-Round and Seasonal Populations*

	2021	2042
Year-Round Population Housing Gap	150	322
Seasonal Population Housing Gap (2.3)*	996	1,250
Seasonal Population Housing Gap (3)*	609	804
Seasonal Population Housing Gap (5)*	99	216
<b>Total Housing Gap (2.3)</b>	<b>1,146</b>	<b>1,572</b>
<b>Total Housing Gap (3)</b>	<b>759</b>	<b>1,126</b>
<b>Total Housing Gap (5)</b>	<b>249</b>	<b>538</b>

\*The numbers in brackets represent the average household size for the seasonal population.

See *Appendix 1 Seasonal Population Calculations* for details on the seasonal population housing gap calculations presented above.

*Table 12: Total Estimated Affordable Housing Requirements*

Year	Estimated Year-Round Population Affordable Housing Requirement	Estimated Seasonal Affordable Housing Requirements*	Total
2021	371	99	470
2042	428	216	540

\*Assumes seasonal population average household size of five (5).

<sup>10</sup> Statistics Canada Census Profile 2016 Census, Accessed March 8, 2022 At: <https://www12.statcan.gc.ca/census-recensement/2016/dp-profil/details/page.cfm?Lang=E&Geo1=CSD&Code1=4815033&Geo2=PR&Code2=48&SearchText=Jasper&SearchType=Begin&SearchPR=01&B1=All&GeoLevel=PR&GeoCode=4815033&TABID=1&type=0>

Development planning work for the Connaught housing project would suggest that a below-market lease rate could be secured with Parks Canada on the premise of affordable housing development, an important factor when considering potential delivery model options and capital costs.

### 3.4 Housing Pipeline

The Jasper Community Sustainability Plan completed in September of 2011 identified a significant number of sites for infill, development or redevelopment that could act as a solution to the current housing gap. The following table presents the site type and potential housing units identified in the sustainability plan:

*Table 13: Jasper Community Sustainability Plan Summary of Potential Unit Development*

Development Site	Potential Housing Yield (Net New Units)
Development of Unreleased Lands	250-432
Infill Opportunities	42-53
Redevelopment	254-284
<b>Total</b>	<b>546-769</b>

More details relating the details of the site locations are available within the Jasper Community Sustainability Plan.

Progress has been made with the recent completion of the Connaught Utility Project providing infrastructure for future housing developments, and the Municipality remains committed to addressing Jasper’s housing supply and suitability challenges. The Parioplan Final Report, suggesting three (3) potential staff and seniors housing projects that could mitigate part of the persistent housing shortage:

*Table 14: Parioplan Development Site Potential*

Development Site	Potential Unit Yield	Notes
Connaught*	81	RHI application for development denied. Will need to revisit strategy to raise capital for development.
Bear Hill	60	Limitations of development potential yield due to constraints on maximum site coverage and building height limitations.
RCMP	56	Contingent on RCMP relocation and would require rezoning of the site.
<b>Total</b>	<b>197</b>	<b>Unconfirmed whether these sites are included in table 13 above due to site naming convention.</b>

\*Connaught site presented in Table 14 is included in the “Development of Unreleased Lands” line item in Table 13.

With a total forecasted household gap of 540-1,572 units in 2042, the development of all sites presented in the sustainability plan would effectively close the projected housing gap assuming a higher density per unit for the seasonal population.

#### 3.4.1 Planned Developments

Parks Canada confirmed that there are currently 144 additional units planned for redevelopment within the next five (5) years:

- Parcel CV-2: located on the south side of Patricia street, there are 18 townhomes that plan to convert to 42 condominium units; and
- Parcel CU-1: located on the north side of Patricia street, there are a total of seven (7) apartment buildings equal to an additional 102 rental apartment units.

It is unconfirmed if these 144 units are included within the *Redevelopment* line item in Table 13 above.

## 4.0 Addressing Housing Needs

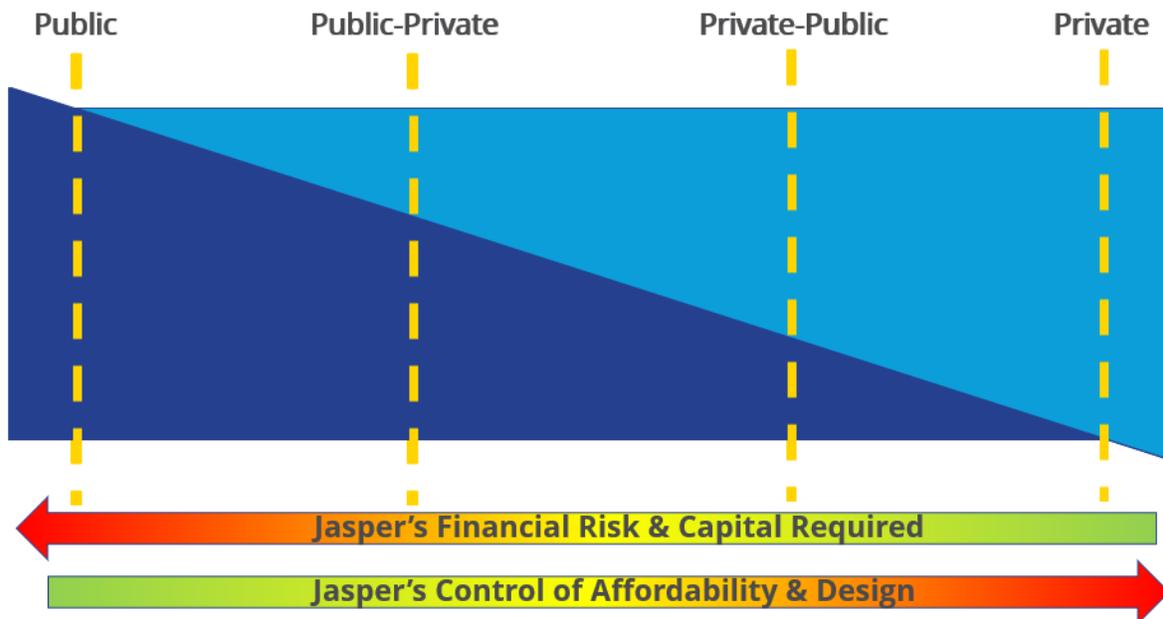
It is evident that without more influence and/or involvement from a local entity with a mandate to address the persistent housing demand in Jasper, the housing gap will continue to limit both current and prospective residents of Jasper and the welfare of local business owners. The Municipality must determine the nature and scope of role it wishes to play- either directly, or through the JCHC or some other vehicle- to address the current housing demand and plan for housing sustainability as populations increase.

Given the 'ceiling' that exists on potential growth in Jasper (due to land use and residency constraints under Parks Canada control), the housing gap is not likely to grow beyond what is estimated in this report. Careful consideration should be given to highest and best use of Municipal resources in addressing the housing shortage. Evolving the JCHC into a housing development corporation, for example, would require a significant investment to address a relatively small housing gap.

### 4.1 Delivery Models & JCHC Governance

With the size and nature of the housing challenge better defined, the Municipality can explore the delivery model options available to respond to the housing challenge, and correspondingly define the role the Municipality wishes play. These two factors will shape the most effective role for the JCHC and how it should be governed.

The illustration below shows the spectrum of delivery models from public to private, with occupancy guarantees (public guarantee or private guarantee) in the middle:



Red and green colours in the arrow in the above diagram indicate high and low risks, respectively.

#### 4.1.1 Public Model

The public model would see the Municipality, through the JCHC, fund and develop housing, with the possibility of acting as operator (or operating contract holder). Capital costs would be entirely born by the Municipality secured through debentures.

##### Scope of JCHC Role

This model introduces significant additional responsibilities for JCHC including, but not limited to:

- Secure the required capital<sup>11</sup>;
- Land identification and development process management with Parks Canada;
- Develop contracting processes and procedures;
- Own existing and future public housing assets in the Municipality of Jasper (i.e., transfer ownership of municipal house assets to JCHC).
- Project scoping, planning and develop Requests for Proposals (RFP) for design and delivery;
- Administer the design and construction procurement process through to contract award;
- Project management, performance management and project closure;
- Develop and implement operational policies around rental rates; and
- Property operations and administration, including facility management (or operations contract holder).

##### Financial & Risk Considerations

This model requires that the JCHC source its own capital. If required as part of the financing strategy, the Municipality could transfer ownership of its two (2) staff housing assets to the JCHC as collateral. Legal consultation is required to determine whether JCHC can secure debentures. This could be offset by securing grants or capital contributions by other parties.

The lifetime financial viability of this option (i.e. covering debt servicing and maintenance costs) will depend on the desired housing affordability thresholds (revenue potential), and Municipal appetite to subsidize/fund affordable housing (e.g. how it will source funds- tax base impacts etc.).

A transfer of assets from the Municipality to the JCHC will need to address the land lease terms with Parks Canada, as the land lease is currently between Parks Canada and the Municipality, not JCHC.

This model allows full control over design and affordability, however there is no guarantee of occupancy in the housing development so all financial risk lies with Jasper.

#### 4.1.2 Public Investment with Private Sector Occupancy Guarantee

*Jasper funds and develops housing, private sector partner(s) guarantee occupancy.*

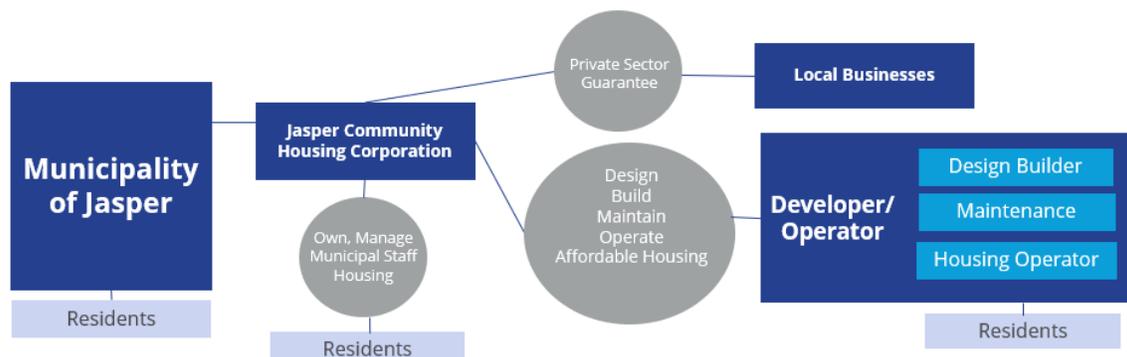
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<sup>11</sup> JCHC could secure capital either through Jasper's debt (debenture) issuance or seeking financing from sources like Federal government's National Housing Strategy initiative or Housing Investment Corporation's financing solution called HI-C. NHS and HI-C sources may fund only up to 80% of the costs.

In this model, private sector assures occupancy through a long-term contract with Jasper, mitigating vacancy risk. Private participation is anticipated to be from businesses that are directly impacted by the current limited housing supply.

#### Scope of JCHC role

As under a public model, with the addition of holding an occupancy guarantee contract with private businesses.



#### Financial & Risk Considerations

This model reduces Jasper's financial risk as compared to a fully public model owing to the occupancy guarantee provided by the private sector. If Jasper's capital is secured through debentures there is no interest rate risk for the Municipality. The scope of the financial risk to Jasper is determined by the negotiated rental rate (i.e. a higher rate reduces risk to Jasper but increases cost/risk to private sector).

This model technically allows full control over design and affordability, although a private sector guarantee may affect design requirements and/or rental rates.

Note: Jasper requested an investigation into a shared ownership model. There appear to be no options for using a non-profit housing authority as the vehicle for shared public-private ownership. Instead, ownership transfers at predetermined stages of the development process (often at substantial completion/occupancy) from a for-profit entity to a non-profit entity. Canadian non-profits may only issue membership, not shares. While membership dues can be charged, membership cannot be sold, i.e., membership cannot serve as a form of equity or share (Canadian Income Tax Act- Not-for-Profit Organizations<sup>12</sup>). Investigation into the legal restructuring of the JCHC into a municipally-owned for-profit venture may present shared ownership options for Jasper (e.g. Municipally-controlled corporation<sup>13</sup>).

#### 4.1.3 Private Investment with Public Sector Occupancy Guarantee

*Private sector funds and develops housing, Jasper guarantee occupancy.*

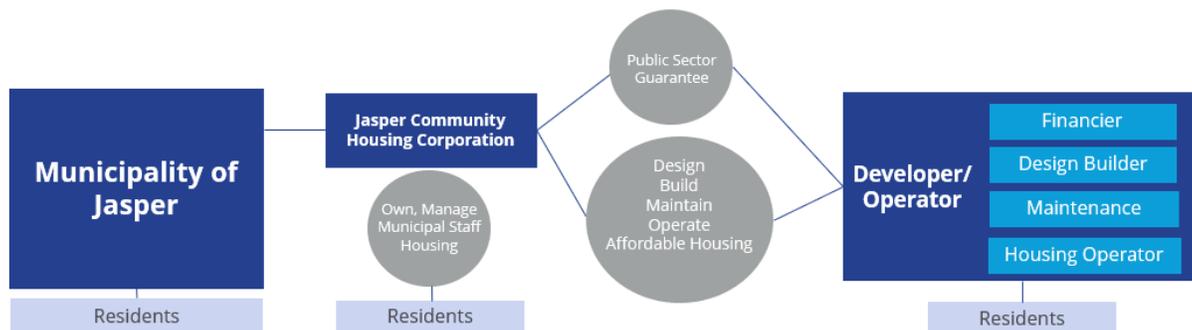
<sup>12</sup> <https://www.cof.org/content/nonprofit-law-canada>

<sup>13</sup> <https://open.alberta.ca/dataset/ab5db63d-302c-4c1b-b777-1eeb0fe23090/resource/f5d46559-53fa-4d3f-8526-091998f8ca9b/download/municipal-controlled-corporations.pdf>

This model requires no upfront capital from Jasper. In this model, Jasper mitigates private sector's occupancy risk through long-term contract ensuring a minimum rent, as mutually agreed up on. Private investment and development leadership is assumed to be from businesses impacted by current limited housing supply.

#### Scope of JCHC role

JCHC provides occupancy guarantee to the private sector developer through a long-term contract.



#### Financial & Risk Considerations

This model reduces Jasper's development risk however Jasper carries the financial risk of an occupancy guarantee, with few means to manage this risk. The scope of the financial risk to Jasper is determined by the negotiated rental rate (i.e., a lower rate reduces risk to Jasper but increases cost/risk to private sector).

Legal consultation is recommended to verify if there are legal merits of JCHC holding the guarantee contracts vs. Jasper directly.

It may be difficult to secure a private sector partner. This model would leave Jasper with limited control over design and affordability.

#### 4.1.4 Private Model

*Private developer funds, delivers and operates housing. Land is released to a developer with a lease covenant to protect housing affordability for a fixed term.*

This model requires no upfront capital from Jasper, however it would be very difficult to secure private sector interest without incentives (e.g., facilitating land lease, occupancy guarantees).

#### Scope of JCHC Role

If the housing development were to be executed solely under the purview of a private developer, there would not necessarily be a need for the JCHC to exist and therefore they could dissolve. Alternatively, the function of the JCHC could be to act in their current capacity as a development facilitator and influence developments within municipal boundaries to achieve desired rental and ownership terms.

### Financial & Risk Considerations

Despite having no financial or development risk for Jasper, this model offers no control over design or affordability (short and/or long term). Further, it has low probability of success overall given that it entirely depends on private sector investment and leadership.

#### 4.1.5 Social/Affordable Housing Real Estate Investment Trust (REITs)

Social or affordable housing Real Estate Investment Trust (REIT) is a tax efficient mechanism for investment in social or affordable housing properties. REITs can either be a publicly listed trust that allows investors to purchase units of income-producing real estate assets, or they can be privately held for members of the trust. The former allows to raise capital from the capital markets. REITs allow for risk adjusted investment in real estate, however this structure may not be conducive for funding development projects, as development phase is the riskiest in an asset's lifecycle. The REIT could enter into an agreement with a developer to build and transfer a stabilized asset at a predetermined price.

### Financial & Risk Considerations

REITs typically generate returns for their investors by driving cost efficiencies through professional management, by making property improvements which generate higher rents and by property sales in high growth markets. These methods make REITs successful in the private market but may make them ill-suited for affordable housing purposes because affordable housing will generate a lower return for investors. This has been an untested assumption until recently as organizations in the US, Canada and the UK have been exploring different REIT models for investment in affordable housing<sup>14</sup>.

### REITs in a Canadian Context

Canadian residential REITs have been in wide use in the real estate sector since the early 1990's. They predominantly invest and hold properties in large multi-story rental buildings in multiple cities. Currently, social housing REITs are almost non-existent in Canada though there has been speculation that a REIT would be established for Toronto Community Housing Corporation (TCHC) to bring needed capital into the system. In late 2013, the City of Toronto released its market sounding report on this topic. While the report notes that there are potentially viable opportunities to explore setting up a REIT, significant due diligence and analysis is still required<sup>14</sup>.

Given the relatively small volume of affordable housing development required in Jasper, a REIT is likely an overly complex and administratively burdensome delivery model and therefore not detailed further here.

## 4.2 Delivery Model Summary

Table 15 summarizes the performance of each option against the three main criteria discussed above:

- Public capital required
- Development risk to JCHC (financial and operational)
- Risk to affordability (ability to achieve long-term affordable outcomes)

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<sup>14</sup> Alternative Sources of Capital for the Social/Affordable Housing Sector in Canada, August 2014, Housing Services Corporation, BC Housing

Table 15 & 16: Housing Development Model Assessment

Model	Public Capital Required	Development Risk to JCHC	Risk to Affordability*	Debt Service Risk*
Public	High	High	Low	High
Public - Private Guarantee	High	High	Low	Moderate
Private – Public Guarantee	Low	Low	Moderate	Low
Private	Low	Low	High	Low

\*The risk to affordability and debt service risk will ultimately be determined by the rental rate associated with an occupancy guarantee

The following offers a series of key questions for the JCHC Board and Municipal council to review and consider in assessing and discussing the merits of each model.

	Public Capital Required	Development Risk to JCHC	Risk to Affordability	Debt Service Risk
<b>1. Public</b>	Does Jasper have access to significant capital?	Is JCHC willing to take on significant development risk?	Is Jasper willing to raise capital and take on development risk to ensure affordability?	Is Jasper willing to take on risk of occupancy and meeting debt service payments?
<b>2. Public – Private Guarantee</b>	Does Jasper have access to significant capital?	Is JCHC willing to take on significant development risk?	Is Jasper willing to raise capital and take on development risk to ensure affordability?	Is Jasper willing to enter into long term occupancy agreement to transfer occupancy and debt service risk?
<b>3. Private – Public Guarantee</b>	Is Jasper willing to risk no additional housing if no private sector interest?	Is Jasper willing to relinquish control over design?	Is Jasper willing to relinquish some control over rental rate affordability?	Is Jasper willing to enter in long term occupancy agreement to assume occupancy risk (that would otherwise be with private sector)?
<b>4. Private</b>	Is Jasper willing to risk no additional housing if no private sector interest?	Is Jasper willing to relinquish control over design?	Is Jasper seeking to have more housing, regardless of its affordability over the long term?	With limited private interest, is Jasper willing to risk there being no additional housing development?

In considering the four options above, we observe:

- Best place for capital to come from is public sector (no interest rate risk, low debt service cost)

- Best place for holding development risk is private sector (domain of expertise)
- Best place for holding occupancy risk is private sector (ability to affect occupancy drivers)

**Option 2, Public-private guarantee** is therefore most sensible whereby:

- public sector entity raises capital,
- public sector entity develops housing units using private developer's expertise for a fee (transferring risk), given relatively foreseeable gap (min 33 units, max 177 units)
- private provides occupancy guarantee

## 5.0 Conclusions & Next Steps

### 5.1 Housing Future State

The gap analysis suggests a **current demand of an additional 177 units** (assuming 5-person occupancy for seasonal residents). If no actions are taken to address the gap over the next twenty years, the gap could further increase to 404 units by 2042. If 144 units are delivered through redevelopments approved by Parks Canada in the next five years, **this near-term gap reduces to 33 units** (177-144 = 33).

As Jasper grows, and assuming the near-term gap is addressed, **forecasts suggest a need for an additional 227 units** (404-177).

It is assumed that the most of this gap is for affordable housing.

### 5.2 Delivery Model & JCHC Governance

The public-private guarantee delivery models offer the most balanced risk-to-benefit profiles. We observe:

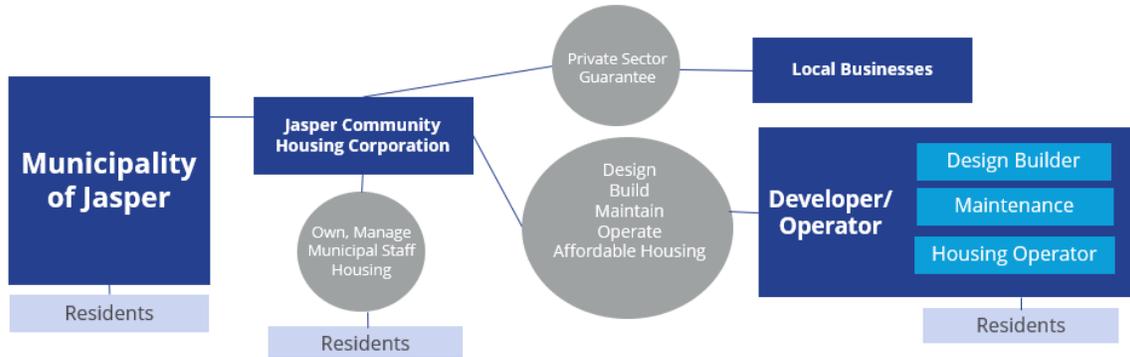
- Best place for capital to come from is public sector (no interest rate risk, low debt service cost)
- Best place for holding development risk is private sector (domain of expertise)
- Best place for holding occupancy risk is private sector (ability to affect occupancy drivers)

**Therefore, Option 2, Public-private guarantee** is likely most sensible for Jasper whereby:

- public sector entity raises capital,
- public sector entity develops using private developer's expertise for a fee (transferring risk), given relatively small near-term gap (min 33 units, max 177 units)

Under this model, the JCHC would be responsible for:

- Secure the required capital;
- Land identification and development process management with Parks Canada;
- Develop contracting processes and procedures;
- Own existing and future public housing assets in the Municipality of Jasper (i.e., transfer ownership of municipal house assets to JCHC).
- Project scoping, planning and develop Requests for Proposals (RFP) for design and delivery;
- Administer the design and construction procurement process through to contract award;
- Project management, performance management and project closure;
- Develop and implement operational policies around rental rates; and
- Property operations and administration, including facility management (or operations contract holder).



### 5.3 Next Steps

We recommend review and discussion of these findings with key stakeholders (JCHC, Council), including the Key Questions noted in Table 16 above and using the financial model to better understand and adjust likely development financing terms and drivers.

1. Following this discussion, we recommend the JCHC and Council:
2. Identify preferred delivery model (public or private led, with guarantee)
3. Continue to pursue external funding e.g. CMHC, private funding, etc.
4. Continue to work with Parks Canada to release land
5. Conduct a market sounding (4-6 weeks) to assess interest in preferred model (e.g. terms of occupancy-guarantee) and key success criteria
6. Explore JCHC capacity to assume debt independent from Jasper; this may require investigation into conversion into a Municipally-controlled corporation (legal restructuring the JCHC).

## Appendix 1 SEASONAL POPULATION CALCULATIONS

### A1.1.1. ESTIMATED HOUSING REQUIREMENTS CALCULATIONS

*Table A1: Estimated Affordable Housing Requirements*

Ref #	Output	Equation
1	Total Seasonal Population	$\frac{(\text{Seasonal Population with Housing})}{(\text{Job Fulfillment Rate})}$
2	Total Seasonal Population Supply	$\frac{(\text{Seasonal Population with Housing})}{(\text{Average Census Household Size})}$
3	Total Seasonal Population Housing Demand	$\frac{(\text{Total Seasonal Population})}{(\text{Average Census Household Size})}$
4	<b>Total Seasonal Population Housing Gap</b>	<b>(Total Seasonal Population Supply) – (Total Seasonal Population Housing Demand)</b>

The following table defines the short-term housing gap with an average household population of 2.3 residents.

### A1.1.2. AFFORDABLE HOUSING REQUIREMENTS ANALYSIS

*Table A2: Estimated Affordable Housing Requirements with an Average 2.3 People Per Household*

Ref #	Output	Calculation (2021)	Calculation (2042)
1	Total Seasonal Population	$\frac{1,528}{40\%} = 3,820$	$\frac{1,762}{40\%} = 4,405$
2	Total Seasonal Population Supply*	$\frac{1,528}{2.3} = 665$	$\frac{1,528}{2.3} = 665$
3	Total Seasonal Population Housing Demand	$\frac{3,820}{2.3} = 1,661$	$\frac{4,405}{2.3} = 1,915$
4	<b>Total Seasonal Population Housing Gap</b>	<b>665 – 1,661 = (996)</b>	<b>665 – 1,915 = (1,250)</b>

*\*Note: Calculation ref.2 is calculated using the 2021 population for 2042 as the assumption is that no housing has been built since 2021 and the additional 144 units from Parks Canada will contribute towards the medium and long-term populations.*

Recognizing that seasonal workers may be more inclined to share dwellings that accommodate higher-than-average household density, two (2) additional scenarios were considered:

- Average household size of three (3) people; and
- Average household size of five (5) people.

The following table defines the short-term housing gap with an average household population of 3 residents.

*Table A3: Estimated Affordable Housing Requirements with and Average 3 People Per Household*

Ref #	Output	Calculation (2021)	Calculation (2042)
1	Total Seasonal Population	$\frac{1,528}{40\%} = 3,820$	$\frac{1,762}{40\%} = 4,405$
2	Total Seasonal Population Supply	$\frac{1,528}{2.3} = 665$	$\frac{1,528}{2.3} = 665$
3	Total Seasonal Population Housing Demand	$\frac{3,820}{3} = 1,274$	$\frac{4,405}{3} = 1,469$
4	<b>Total Seasonal Population Housing Gap</b>	<b>665 – 1,274 = (609)</b>	<b>665 – 1,469 = (804)</b>

The following table defines the short-term housing gap with an average household population of 5 residents.

*Table A4: Estimated Affordable Housing Requirements with and Average 5 People Per Household*

Ref #	Output	Calculation (2021)	Calculation (2042)
1	Total Seasonal Population	$\frac{1,528}{40\%} = 3,820$	$\frac{1,762}{40\%} = 4,405$
2	Total Seasonal Population Supply	$\frac{1,528}{2.3} = 665$	$\frac{1,528}{2.3} = 665$
3	Total Seasonal Population Housing Demand	$\frac{3,820}{5} = 764$	$\frac{4,405}{5} = 881$
4	<b>Total Seasonal Population Housing Gap</b>	<b>665 – 764 = (99)</b>	<b>665 – 881 = (216)</b>

The following table summarizes the Tables 8,9 and 10.

*Table A5: Estimated Affordable Housing Requirements for the Total Seasonal Population Summary*

Average Household Size	Seasonal Gap Calculation (2021)	Seasonal Gap Calculation (2042)
2.3	996	1,250
3	609	804
5	99	216

## AGENDA ITEM 7.5

### REQUEST FOR DECISION

**Subject:** Commercial Use of Public Space Taskforce Terms of Reference  
**From:** Bill Given, Chief Administrative Officer  
**Reviewed by:** Emma Acorn, Legislative Services Coordinator  
**Date:** June 14, 2022



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#### **Recommendation:**

Committee recommend that council approve the Commercial Use of Public Space Taskforce Terms of Reference as presented.

#### **Options:**

- That committee direct administration revise the terms of reference and return to a future committee.
- That committee provide amendments via motion and then recommend council approve the amended terms of reference.

#### **Background:**

Council adopted the Commercial Use of Public Space Bylaw (#193) in April of 2016 to provide a framework for commercial activities on public lands including busking, farmers' markets and sidewalk seating. This bylaw has been replaced with an updated version on June 7, 2022, the current Commercial Use of Public Space Bylaw (#246).

In 2020, in response to the COVID-19 pandemic and its impact on commercial operators downtown, the Municipality of Jasper worked with Parks Canada to develop a pilot project to allow sidewalk seating to extend into the parking lane. While Parks Canada's Planning and Development Advisory Committee (PDAC) made a decision on sidewalk seating in 2021, short timelines and a resurgence in the COVID-19 case count in Alberta precipitated a second pilot project for the 2021 season.

By the end of 2021, 26 food and beverage establishments participated in the sidewalk seating program. There was no uptake on the retail extension part of the program.

Detailed input from the business community was collected by the Jasper Park Chamber of Commerce in January 2022, and provided to council in a letter dated February 1, 2022. One of the items highlighted in the Chamber of Commerce input a request to "... review the use of tents as coverings for patio and outdoor retail space..." and a suggestion that a "...small group of operators be included in the discussion..."

At the February 8 meeting, Committee provided direction to Administration on how to administer the sidewalk seating program for 2022 and directed administration to apply for a discretionary use permit. After some discussion with Parks Canada permission to operate the program aligned with Councils direction was received for the 2022 season.

On May 17<sup>th</sup> Council directed administration to draft terms of reference for a task force to review the conditions which might attach to a discretionary use permit for the commercial use of public space and sidewalk seating and return to Committee as soon as possible.

**Discussion:**

The main challenge has been the temporary nature of the program over the last two summers and the need to balance off a variety of competing and potentially conflicting interests. The lack of certainty has led to inconsistencies in approaches by different businesses and a general sense of frustration from all parties involved.

There is a strong desire from local, resident, stakeholders to be involved in determining an approach that is appropriate for Jasper. As a response to this desire for local input the attached draft terms of reference, propose a Commercial Use of Public Space Taskforce that would function as a limited time effort, supported by municipal administration.

The expectation would be that the taskforce develop and recommend to Council, prior to October 1, 2022, an appropriate standard for future commercial use of public space installations by:

- undertaking a comprehensive review of the regulatory and legislative framework that applies to commercial use of public space installations
- researching best practices from other municipalities
- considering the operational needs of businesses
- considering the expectations and needs of residents and visitors
- considering the positioning of Jasper as an international destination, within a unique National Park environment

The Taskforce as proposed will bring together Voting members who will direct the work of the group, discuss and debate alternatives, and vote to make decisions on the best way forward. The voting membership proposed by administration includes:

- (2) Members of Jasper Municipal Council
- (2) Members of Jasper Park Chamber of Commerce
- (2) Members of Tourism Jasper

The Taskforce will be supported by members from municipal administration who will act as resources by gathering and providing information for the consideration of the Voting members. Parks Canada will also be invited to provide administrative input and perspective.

This approach of partnering with stakeholders in the development of alternatives and the identification of a preferred solution is consistent with the “Collaborate” level of public participation identified in the municipality’s Public Engagement Policy (#A-004).

It is important to note that as a result of the fact that Parks Canada holds land use and planning jurisdiction the Taskforce’s recommendations will be made to municipal Council. From there Council will then need to discuss the recommendations with Parks Canada who hold final approval on land use matters.

**Relevant Legislation:**

- Canada National Parks Act

- Jasper Community Sustainability Plan
- Agreement for the Establishment of Local Government in the Town of Jasper
- Alberta Municipal Government Act
- Jasper Public Engagement Policy (#A-004)
- Commercial Use of Public Space Bylaw (#246)

**Financial:**

Providing administrative support to the Taskforce was not accounted for in the 2022 budget. Given the limited duration nature of the Taskforce administration believes this can be accommodated within existing resources.

**Attachments:**

- Draft Commercial Use of Public Space Taskforce Terms of Reference

## **Commercial Use of Public Space Taskforce Terms of Reference**

### **1. Purpose & Responsibilities of the Taskforce**

- 1.1. To develop and recommend to Council, prior to October 1, 2022, an appropriate standard for future commercial use of public space installations by;
  - 1.1.1. Undertaking a comprehensive review of the regulatory and legislative framework that applies to commercial use of public space installations;
  - 1.1.2. Researching best practices from other municipalities;
  - 1.1.3. Considering the operational needs of businesses;
  - 1.1.4. Considering the expectations and needs of residents and visitors;
  - 1.1.5. Considering the positioning of Jasper as an international destination, within a unique National Park environment.

### **2. Membership**

- 2.1. The Taskforce shall be comprised of; Voting members who will direct the work of the group, discuss and debate alternatives and vote to make decisions on the best way forward. The membership shall be as follows:
  - 2.1.1. Voting members
    - (2) Members of Jasper Municipal Council
    - (2) Members of Jasper Park Chamber of Commerce
    - (2) Members of Tourism Jasper

### **3. Quorum and Voting**

- 3.1. The quorum for the Taskforce shall be the majority of the Voting Members appointed.
- 3.2. All Voting Members will vote on all motions.

### **4. Meetings & Minutes**

- 4.1. The Taskforce will establish a meeting schedule at its initial meeting.

4.2. Meetings shall generally not exceed 1.5 hours in length unless the members present unanimously consent to an extension.

4.3. Notice of all meetings shall be given to all working group members.

4.4. Notice of meetings is deemed to be given by email delivery of the agenda, together with supporting documentation, to committee members no later than four days prior to a scheduled meeting

**5. Administrative Support**

5.1. The Taskforce shall be supported by the Chief Administrative Officer of the municipality or their designate.

5.2. Administrative support will act as a resource to the Taskforce by gathering and providing information for the consideration of the Voting members.

**6. Reporting Relationship**

6.1. The Taskforce shall act in an advisory capacity to municipal Council.

6.2. The Taskforce will recommend a preferred approach(es) to the design of on-going commercial use of public space installations to Council for consideration.

6.3. The Taskforce recommendation(s) will be forwarded to Council no later than October 1, 2022.

**7. Terms of Reference**

7.1. The Taskforce Terms of Reference may only be approved and amended by Council at a regular meeting.

Dated at Jasper, Alberta this \_\_\_\_ of \_\_\_\_, 2022  
(day) (month)

\_\_\_\_\_  
Mayor

\_\_\_\_\_  
CAO

## AGENDA ITEM 7.6

### A/JTMA report

Councillor Melnyk and I attended the Alberta/Japan Twin Municipalities Association (A/JTMA) annual conference and AGM June 3 & 4, 2022, in Taber. It's the first time the association has been able to meet in person since 2019.

The A/JTMA membership consist of municipalities and friendship associations representing Alberta cities and towns that have twinned with a Japanese counterpart. Roy Kariatsumari, president of the A/JTMA and longtime member of the Rocky Mountain House-Kamikawa Friendship Society says the purpose of the A/JTMA is "to share with each other all the successes and challenges of our own twinning programs."

Most municipalities coordinate regular exchanges with their twin town or sister city, however the Covid-19 pandemic has put a pause on these trips. All members expressed enthusiasm for resuming exchanges in the future.

Doug Emek, president of the Taber-Notogawa Friendship Society, said that despite the challenges, expenses and hurdles of coordinating exchanges there is great value in youth and adults developing cultural understanding. "It breaks down pre-conceived notions of others, and we learn that we're not all that different."

The A/JTMA was also very honoured to have Consul-General of Japan in Calgary, Tatsukuni Uchida in attendance at the conference and speak about the importance of cultural understanding. "It is not just the responsibility of government, but of everyone," he said. Once individuals from different cultures learn about and understand each other, then true friendships and allyships can flourish.

Councillor Melnyk and I had an opportunity to have a lovely conversation with Consul-General Uchida during which he expressed great interest in visiting Jasper. His office followed up this week about this potential visit.

The conference wrapped up with the A/JTMA AGM.  
Roy Kariatsumari will continue in the role of President.  
Joe Strojwas of Taber will serve as Vice President.  
Walter Preugschas of Barrhead will serve as Treasurer.  
Jayne Pettifor of Wetaskiwin will serve as Secretary.

**Councillor Melnyk and I, throughout the event, made notes on potential actions the Municipality of Jasper could undertake to enhance/update our twinning relationship and our membership in the A/JTMA. The potential actions are as follows:**

- 1. Update the MOJ's profile on the A/JTMA website**
- 2. Send the A/JTMA an updated flag to be flown at future conferences**
- 3. Consider hosting a future A/JTMA conference**
- 4. Profile the MOJ's twinning relationship on the new MOJ website**
- 5. Prepare/Develop a video from the community of Jasper to send to Hakone to acknowledge the 50<sup>th</sup> anniversary of the twinning relationship**

Respectfully submitted,  
Councillor Kathleen Waxer

## 115-year history of Japanese-Canadians in Southern Alberta

Conference attendees also learned about the 115-year history of Japanese-Canadians in southern Alberta from David Tanaka, whose grandfather was one of the first sugar beet labourers to emigrate to the area in 1907. He later homesteaded near Raymond, and brought a Picture Bride from Japan to start a family. While the Japanese community of southern Alberta built farms and churches, and sent their children to school alongside other settler families, Japanese-Canadians in British Columbia were targeted by the Asiatic Exclusion League and suffered fierce racism.

At that time, between 500 and 700 Japanese-Canadians were living in Southern Alberta around Lethbridge, Picture Butte, Raymond, Coaldale and Taber.

At the onset of the Second World War, 21,000 Japanese-Canadians (many Canadian-born or naturalized citizens) were declared enemy aliens and stripped of their citizenship rights. Those living in coastal BC found their homes and businesses seized and were forced inland to work on road-building crews or internment camps. Families were allowed to stay together if they agreed to work as agricultural labourers. Almost overnight, 3,000 Japanese-Canadians arrived from British Columbia to work in the sugar beet fields.

When citizenship rights were restored in 1949, some families stayed while others choose to move on. Southern Alberta continues to have a large population of residents of Japanese heritage.

In 1967, to celebrate Canada's centennial, a Japanese garden was built in Lethbridge. Nikka Yuko is still a popular place to visit 55 years later, and has been named one of the 10 best gardens in North America.



MD of Taber Reeve Merrill Harris, Consul-General Tatsukuni Uchida, Roy Kariatsumari, and Taber Councillor Paul Rudd break open the (symbolic) barrel of sake to kick-off the A/JTMA conference.



A/JTMA executive - President Roy Kariatsumari, Vice President Joe Strojwas, Treasurer Walter Preugschas and Secretary Jayne Pettifor.



Taiko community drummers of Lethbridge performed several songs.



Minyo dancers let by Pat Sassa performed several Japanese folk dances.



The Nikka Yuko garden in Lethbridge is billed as a Canadian garden built in the Japanese style. It has been a place of serenity and community since 1967.

## MOTION ACTION LIST

SHORT TITLE	REQUESTED (DATE)	RESPONSIBLE (WHO)	COUNCIL MOTION (DESCRIPTION)	TARGET (DATE)
S-Block Parking	September 14, 2021	Director of Protective & Legislative Services	That Committee direct Administration to return to a future Committee of the Whole meeting with a policy level discussion regarding the use of S-block parking.	June 2022
Sledding at Snape's Hill	January 11, 2022	Director of Operations	That Committee direct Administration to return to Council with a report identifying any opportunities for closure or partial closure of Willow Street and Geikie Street to accommodate sledding at Snape's hill.	June 2022
Parcel GB Development Information	March 8, 2022	CAO	That Committee direct Administration to request preliminary information such as renderings and site plans for the proposed GB development and return to a future Committee of the Whole meeting.	June 2022
Commercial Use of Public Space	April 26, 2022	Director of Protective & Legislative Services	<del>That Committee direct Administration to apply to Parks Canada for an amendment to the discretionary use permit for commercial use of public space to include the use of tents or freestanding canopies for the 2022 season subject to applicable building codes requirements.</del>	<del>May 2022</del>
Jasper Food Bank	May 3, 2022	Director of Operations	That Council refer the request from the Food Bank Society for a cardboard recycling bin and pick up service, to administration for a report back at a future committee of the whole meeting.	June 2022
Petro Canada	May 17, 2022	CAO and Director of Operations	That Council receive the letter for information, and; that Council direct administration to return to a future committee of the whole meeting with a report in respect to the request from Petro Canada.	July 2022
Parks Canada – Discretionary Use Permit Application Amendments	May 17, 2022	CAO and Director of Protective & Legislative Services	That Council direct administration to draft terms of reference for a task force to review the conditions which might attach to a discretionary use permit for the commercial use of	June 2022

			public space and sidewalk seating and return to Committee as soon as possible.  <del>That Council receive the letter as correspondence, and; that Council direct administration to investigate if there is an appeals process available.</del>	
<b>Policy Review Priority List</b>	<b>May 17, 2022</b>	<b>Director of Protective &amp; Legislative Services</b>	That Council direct administration to return to a future Committee of the Whole meeting with an updated Priority Review List indicating the next steps in the review process.	<b>June 2022</b>
<b>Utilities FAQs and Info Package on website</b>	<b>May 17, 2022</b>	<b>CAO</b>	That Council direct administration to develop a set of frequently asked questions with responses and an information package in regards to Utilities and have it presented on the municipality's website.	<b>June 2022</b>
<b>Public Transportation</b>	<b>May 24, 2022</b>	<b>CAO</b>	That Committee direct administration issue an RFP for a public transportation system feasibility study. And that  That Committee direct administration finalize a Memorandum of Understanding with Parks Canada for the provision of public transportation services and return to a future committee meeting.	<b>July 2022</b>
<b>Policy B-017 Community &amp; Economic Development Fund</b>	<b>May 24, 2022</b>	<b>Director of Community Development</b>	That Committee refer the matter of funding the Community Economic Development Fund to the 2023 budget discussion.  That Committee direct administration to conduct a review of the administrative procedures for Policy B-017 Community & Economic Development Fund and present recommendations at a future Committee meeting.	<b>September 2022</b>
<b>Private Home Accommodation Draft Policy</b>	<b>May 24, 2022</b>	<b>CAO</b>	That Committee direct administration to report back to a future Committee of the Whole meeting with options to prepare a Municipal position regarding private home accommodation.	<b>July 2022</b>
<b>Private Home Accommodation New Licenses</b>	<b>June 7, 2022</b>	<b>CAO</b>	That Council direct administration to enquire of Parks Canada about the status of the moratorium on the issue of licenses for new private home accommodations.	<b>June 2022</b>