2019 Municipal Indicator Results



Alberta

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Table of Contents

2019 Municipal Indicator Report	4
Introduction	4
Methodology	4
Municipal Responses	5
Results Summary	5
2019 Performance Indicator Results	6
Indicator 1: Audit Outcome	6
Indicator 2: Minister Intervention	7
Indicator 3: Tax Base	11
Indicator 4: Tax Collection Rate	12
Indicator 5: Population Change	16
Indicator 6: Current Ratio	17
Indicator 7: Accumulated Surplus/Deficit	18
Indicator 8: On-Time Financial Reporting	19
Indicator 9: Debt to Revenue Percentage	20
Indicator 10: Debt Service to Revenue Percentage	21
Indicator 11: Investment in Infrastructure	22
Indicator 12: Infrastructure Age	25
Indicator 13: Interest in Municipal Office	27
Appendix A	28
Municipalities that Triggered (by Municipal Type)	28
Appendix B	29
Municipalities and Indicators Triggered	29
Appendix C	31
Municipalities That Triggered Two Consecutive Years (2018 - 2019)	31

2019 Municipal Indicator Report

Introduction

The purpose of a municipality, as defined in the *Municipal Government Act (MGA)*, is to provide good government, services, facilities or other things that, in the opinion of council, are necessary or desirable for all or a part of the municipality, and to develop safe and viable communities.

Five years following the adoption and implementation of the Municipal Sustainability Strategy, it was recognized that a framework to evaluate the performance of municipalities must expand beyond measuring finances, assessment figures, and population change in the context of municipal viability.

During the development of the municipal indicators, the ministry consulted with the Rural Municipalities of Alberta, the Alberta Urban Municipalities Association, the Local Government Administration Association, the Alberta Rural Municipal Administrators' Association, and the Association of Summer Villages of Alberta to develop a more comprehensive process to evaluate municipal performance. It was determined that the new indicators should:

- evaluate the current and long-term finances of a municipality;
- examine whether a municipality is investing in maintaining infrastructure critical to the health and safety of residents; and
- assess the ability of the municipality to provide services desired by the community.

Methodology

The thirteen municipal indicators use a broad range of data collected by Municipal Affairs, including financial, governance and community indicators that are derived from:

- Information provided by Alberta municipalities annually through audited Financial Statements and Financial Information Returns.
 - Financial Information Returns are a standard set of year-end reports, which capture detailed financial information for each municipality. The Financial Information Returns mirror the information contained within the municipal audited financial statements, and standardizes the information into a data format.
- Municipal election results collected in accordance with the *MGA* and the *Local Authorities Election Act.*
 - For each municipal election, the municipality is required to report all candidates' information, election results and elected official information to the ministry.
- Municipal population data as published in the annual Municipal Affairs Population List (up to 2019) and population estimates prepared by Treasury Board and Finance (2020 and onwards).

- Up to the reporting year 2019, the Federal Census counts are used as a default data source for municipal population counts; however, municipalities were enabled to conduct a municipal census if they chose, provided they followed mandatory requirements as specified in the Determination of Population Regulation and the Municipal Census Manual.
- Starting with the reporting year 2020, population estimates prepared by the Treasury Board and Finance (TBF) will be used. The related indicator *Population Change* will compare the population figures generated by two approaches, federal/municipal census (before 2020) versus TBF estimation (after 2020).
- A count of instances whereby the Minister was required to intervene because a municipality was operating in contravention of the *MGA*.

Municipal Responses

Municipalities listed in this report were given the opportunity to provide additional context as to why they had triggered, provided that the ministry had received their financial reporting by October 13, 2020. Of those municipalities that had submitted by the October 13, 2020 deadline, only the Summer Village of Bonnyville Beach, the Town of Manning, the Village of Alliance, and the Village of Innisfree did not provide any feedback and thus there are no explanations associated with their indicator results.

Nine (9) municipalities the City of Wetaskiwin, the Municipal District of Lesser Slave River No. 124, the Summer Village of Castle Island, the Summer Village of Ghost Lake, the Summer Village of Waiparous, the Town of Fox Creek, the Village of Arrowwood, the Village of Cereal, and the Village of Hay Lakes did not submit all of the required financial documents by December 1st. As such, Municipal Affairs was unable to calculate the indicators for these municipalities. For the latest information, readers are encouraged to visit the online Municipal Indicator dashboard at https://www.alberta.ca/municipal-indicators.aspx.

Results Summary

In 2019, nineteen (19) municipalities, of which fourteen (14) villages, two municipal districts, two towns, and one summer village triggered a critical indicator, or three or more non-critical indicators (<u>Appendix A</u>).

Eleven (11) municipalities have triggered for two consecutive years (<u>Appendix C</u>). Should these municipalities trigger in 2020, the Minister may initiate a viability screening, to determine if a viability review is needed.

2019 Performance Indicator Results

Indicator 1: Audit Outcome

The *MGA* stipulates that a municipality's financial statements must be audited. Auditors are required to indicate concerns with the ability of the municipality to meet its financial obligations, or with any significant limitations in the audit or financial statement disclosures. These types of disclosures from the auditor are rare.

Expected Result	Triggered When
The audit report does not identify a going concern risk or denial of opinion.	The audit report identified a going concern risk, or denial of opinion.

Municipality	Municipality Response
Town of Manning	

Indicator 2: Minister Intervention

From time to time there are circumstances where the Minister may be required to intervene in a municipality. Typically, these interventions occur when requested by a council, through a petition, when a viability review (VR) is initiated, or where significant concerns are evident and ministerial directives need to be issued.

Expected Result	Triggered When
The municipality has not been the subject of a Municipal Affairs intervention.	The municipality has been the subject of a Municipal Affairs intervention.

Municipality	Ministerial Intervention
Town of Granum*	MSL:064/19: Town of Granum Vote of Electors on Dissolution;
	MSL:074/19: Special Ballot Ministerial Orders for Town of Granum and Village of Gadsby;
	MSL:075/19: Special Ballot Ministerial Orders for Town of Granum and Village of Gadsby.
Town of Manning	VR: Letter signed by Minister on June 3, 2019.
Village of Beiseker	MSL:045/19: Accumulated Deficit - Recovery Plan - Village of Beiseker;
	MSL:135/15: Village of Beiseker - Approval to Allow Deficit Recovery and Request for Meeting with Minister.
	Municipality Response:
	2019 Year End Audited financial statements for the Village of Beiseker indicate a surplus of \$125,250.21.

Municipality	Ministerial Intervention
Village of Berwyn	MSL:003/19: Municipal Sustainability & Viability - Village of Berwyn Directive 2 Reporting Extension;
	MSL:035/19: Directive 2 of the Berwyn Viability Plan - Village of Berwyn.
	Municipality Response:
	Received and reviewed. The Village has prepared an updated written capital plan covering the period of 2017 to 2030. This was submitted to Alberta Municipal Affairs on October 1, 2020, as part of the annual update provided at that time. We have a \$500,000 contract that has been awarded for water and sewer capital improvements. The contract award was approved on October 1, 2020, but the successful bidder did not want to commence work in 2020.
Village of Clyde	MSL:052/19: Village of Clyde MO for Time extension to Directive 2e – MO No. MSL:054/16.
	Municipality Response:
	The Village of Clyde was late due to the fact that the tenders were received late and the Council were not comfortable passing the Capital Budget until they had all the information. Once the information was received the council passed the Capital Budget and the result was forwarded to Municipal Affairs. Approval sent to MA on July 22, 2019. Subsequently a notification of variances were submitted on August 7, 2019
Village of Dewberry	VR: Letter signed by Minister on January 23, 2019.
	Municipality Response:
	Funding was received and an infrastructure audit was conducted by MPE Engineering.
Village of Ferintosh*	MSL:009/19: Village of Ferintosh Dissolution and Appointment of Official Administrator.

Municipality	Ministerial Intervention
Village of Gadsby*	MSL:067/19: Village of Gadsby Viability Review: Ministerial Order to set date, location, authorize special ballots and appoint Returning Officer for vote;
	MSL:074/19: Special Ballot Ministerial Orders for Town of Granum and Village of Gadsby;
	MSL:075/19: Special Ballot Ministerial Orders for Town of Granum and Village of Gadsby;
	VR: Letter signed by Minister on January 23, 2019.
Village of Hughenden	MSL:083/17: Approval to Recover Deficit Over Three- Year Period - Village of Hughenden.
	Municipality Response:
	Three year recovery plan (2018-2020). 2019 was our second year under the recovery plan and the Village made very significant progress. 2020 in-house results are favorable and as such, the Village of Hughenden will make a full recovery after filing our December 31, 2020 Financial statements. Back in the Black and will never go back!
Village of Hussar	MSL:015/19: Village of Hussar Time Extension Request for Directive 2.
	Municipality Response:
	The Village of Hussar submitted our 10 Year Capital plan on February 28, 2019 as per the timeline. The plan needed some corrections so an extension was given until April 30, 2019 to complete and resubmit the 10 Year Capital Plan. [Completed by the extended deadline].
Village of Innisfree	MSL:042/19: Extension Village of Innisfree;
	MSL:062/19: 10-Year Capital Plan - Per Minister Directives - Village of Innisfree.

* The Village of Ferintosh was dissolved on January 1, 2020. The Town of Granum and the Village of Gadsby were dissolved on February 1, 2020.

Multi-Year Ministerial Interventions:

Municipalities that have been issued a Ministerial Order with specific references to a multi-year corrective action are identified in the following table. These municipalities will continue to be listed until the municipality has received notification that the directives issued have been met.

Municipality	Ministerial Intervention
Village of Beiseker	MSL:045/19: Accumulated Deficit - Recovery Plan -
(2019 – 2021)	Village of Beiseker
Village of Beiseker (2015 – 2019)*	MSL:135/15: Village of Beiseker - Approval to Allow Deficit Recovery and Request for Meeting with Minister.
Village of Hughenden	MSL:083/17: Approval to Recover Deficit Over Three-
(2017 – 2019)*	Year Period - Village of Hughenden.

* As of December 31st the villages of Beiseker and Hughenden had successfully completed the requirements listed within the Ministerial Orders.

Indicator 3: Tax Base

Municipalities are typically able to rely on non-residential taxes to generate a portion of tax revenues. Non-residential properties are typically taxed at a higher rate than residential and farm properties. Tax Base is the percentage of total tax revenue collected from residential/farmland properties.

Expected Result	Triggered When
Residential and farmland tax revenue accounts for no more than 95 per cent of the municipality's total tax revenue.	More than 95 per cent of the municipality's tax revenue comes from residential and farmland properties.

Municipality	Result
None	N/A

Indicator 4: Tax Collection Rate

In order to pay for ongoing costs, municipalities must be able to collect property taxes on a timely basis. Tax Collection Rate is the percentage of the current year's property taxes that are collected by year end.

Expected Result	Triggered When
The municipality collects at least 90 per cent	A municipality collects less than 90 per cent of
of the municipal taxes (e.g. property taxes,	the property taxes it levies in the reporting
special taxes) levied in any year.	year.

Municipality	Result
Birch Hills County	87.00%
	Municipality Response:
	Birch Hills County is embracing new electronic payment options and encouraging use of our tax payment plan. The primary reason for not meeting the 90% expected result for tax collection is unpaid oil and gas companies. All options are being utilized to collect unpaid taxes.
Woodlands County	80.36%
	Municipality Response:
	Approximately 85% of Woodlands County tax base is from the non-residential sector. Of that, base 41% is Linear Assessment, of which we have limited recourse for collections. Of the Linear, two companies make up more than 50% of the total Linear. Both of these companies have not paid their taxes since 2018, creating a very difficult time for Woodlands County. We have reason to believe one of the companies will be bringing forward a payment plan proposal for some of the arrears.
Town of Granum*	83.69%

Municipality	Result
Village of Alliance	78.82%
Village of Beiseker	84.04%
	Municipality Response:
	As of 10/20, tax collection rate is 85%. In 2021, two properties are up for tax recovery sale. This would have happened in 2020, but COVID-19 pandemic delayed process. Otherwise rate would be 88%. Improved Tax recovery procedures result in improved collection rates. As of 01/20, 18 Tax Recovery files were on the books, 8 resolved, 1 will resolve in 2020, 4 tax recovery plans (1 new), 2 auctions – 2021. Concerned that current economy is affecting this rate.
Village of Berwyn	78.49%
	Municipality Response:
	Received and reviewed. The matter was discussed with Berwyn Village Council. The Village has had issues collecting property tax arrears because of the turnover in CAO's since 2017. No other municipal staff are trained on tax recovery. The present CAO has analyzed all the problem, and will ensure caveats are added and removed promptly, and notifications and tax sales held in accordance with the MGA.
Village of Clyde	88.61%
	Municipality Response:
	One property was outstanding and the Village of Clyde has taken title to that property in 2020 and will be selling the property as soon as possible. COVID did not increase the unpaid property tax in 2020 to any degree.

Municipality	Result	
Village of Dewberry	85.25%	
	Municipality Response:	
	The Village of Dewberry has contracted the services of a tax collection service in 2020 to help with regards to property tax collections.	
Village of Ferintosh*	70.30%	
Village of Gadsby*	76.17%	
Village of Holden	87.21%	
	Municipality Response:	
	The result was low due to a commercial property with high taxes not paying for 2019. They have now paid 2019 and 2020 property taxes to bring that up for 2020.	
Village of Hughenden	84.82%	
	Municipality Response:	
	Village of Hughenden has instructed the Chief Administration Officer to remain diligent on collection practices in 2020. Subsequently, several late accounts have been collected and it is projected that results achieved in 2020 might be very close to the cut off being 90% ratio.	
Village of Hussar	87.59%	
	Municipality Response:	
	Every effort is being made to collect. We have seen an increase in the use of our Tax Installment Payment Plan and hope this will continue to increase in the future.	
Village of Innisfree	74.70%	

Municipality	Result
Village of Paradise Valley	88.37%
	Municipality Response:
	We implemented a monthly payment program and we have placed several properties on the Tax Recovery program with a third party collection agency to clear up our tax accounts. Some properties will be going to auction next year for tax recovery should they not pay before the deadline.
Village of Warner	88.92%
	Municipality Response:
	The Village does follow the MGA with regards to Tax Recovery & Tax Arrears but the process takes up to 3 years before action can be taken and residents just simply pay off 2 years of their arrears and then we have to start over again. We also believe that this is a reflection of the difficult economy the province has endured over the past 5 years with many residents losing their jobs and having reduced income. Council works with every resident in an effort to get their tax arrears paid on time.

* The Village of Ferintosh was dissolved on January 1, 2020. The Town of Granum and the Village of Gadsby were dissolved on February 1, 2020.

Indicator 5: Population Change

Municipalities are typically better able to plan and prepare for the future based on stable or growing populations. Population Change is the percentage of population change in the municipality over a ten-year period.

Exceptions:

• Summer villages and improvement districts are excluded from this measure because seasonal property owners are not reflected in their population.

Expected Result	Triggered When
The population has not declined by more than 20 per cent over a ten-year period.	A municipality's population declines by 20 per cent over a ten-year period.

Municipality	Result
Town of Manning	(20.76%)
Village of Alliance	(21.83%)

Indicator 6: Current Ratio

Municipalities require cash or near-cash assets to be able to pay for current financial obligations. Current Ratio is the ratio of current assets to current liabilities.

Exceptions:

• This indicator does not apply if the municipality's total assets exceed current assets by a factor of two or more; these municipalities typically have significant financial resources including long-term investments, but manage with minimal current assets. There are very few Alberta municipalities that this applies to, specifically the City of Calgary, the City of Edmonton, the City of Medicine Hat, and the Regional Municipality of Wood Buffalo.

Expected Result	Triggered When
The ratio of current assets to current liabilities is greater than one.	The ratio of current assets to current liabilities is less than one.

Municipality	Result
Village of Alliance	0.90
Village of Consort	0.88
	Municipality Response:
	The Village of Consort depends on provincial and federal grants, and municipal taxes to pay for financial obligations. Our financial position is stabilizing and we hope to be very close to 1 by next year.
Summer Village of Bonnyville Beach	0.85

Indicator 7: Accumulated Surplus/Deficit

Municipalities typically hold surpluses and reserves from year to year to be used for future projects or to deal with unforeseen costs. Accumulated Surplus/Deficit is calculated by subtracting total liabilities from total assets, excluding capital assets and related debt.

An accumulated deficit is a violation of Section 244 of the *MGA*. Municipalities in a deficit position are required to recover the shortfall in the next year, or over a longer period if approved by the Minister.

Expected Result	Triggered When
The municipality has a positive (above zero) surplus.	A municipality is in a deficit (below zero) position for the reporting year.

Municipality	Result
None	N/A

Indicator 8: On-Time Financial Reporting

Financial reporting is an important aspect of municipal accountability to its residents and businesses. Municipalities are required to submit year-end audited financial statements and financial information returns to Municipal Affairs by May 1st of the year following the year for which the financial statements have been prepared.

Expected Result	Triggered When
Audited financial statements and financial information returns for the preceding calendar year are received by Municipal Affairs no later than May 1 st .	Municipal Affairs did not receive the Audited financial statements and financial information returns by May 1 st .

Municipality	Result
None	N/A

Indicator 9: Debt to Revenue Percentage

Municipalities frequently borrow to finance long term projects, but overall borrowing levels need to be manageable. The Debt to Revenue Percentage calculates total borrowing as a percentage of total revenue.

Expected Result	Triggered When
The municipality's total borrowings represent less than 120 per cent or 160 per cent for municipalities with a higher regulated debt limit of its total revenue.	The municipality's debt is greater than 120 per cent or 160 per cent for municipalities with a higher regulated debt limit of its total revenue.

Municipality	Result
Village of Consort	155.19%
	Municipality Response:
	For multiple years the Village of Consort was close to not meeting environmental standards with the current lagoon. Consort took on a massive infrastructure project to address and correct the situation. By doing so the Village incurred a large amount of debt for this project.

Indicator 10: Debt Service to Revenue Percentage

Like overall debt levels, annual debt repayments and interest costs need to be manageable. Debt Service to Revenue Percentage calculates the cost of annual principal and interest payments as a percentage of total revenue.

Expected Result	Triggered When
The municipality's total costs for borrowing	Principle and interest payments on borrowings
repayments do not exceed 20 per cent (28	are greater than 20 per cent (28 per cent for
per cent for municipalities with a higher	municipalities with a higher regulated debt
regulated debt limit) of its total revenue.	limit) of the municipality's total revenue.

Municipality	Results
None	N/A

Indicator 11: Investment in Infrastructure

Most capital assets and infrastructure require replacement after a period of service, and municipalities typically carry out these replacements on an ongoing basis to spread out replacement costs. Investment in Infrastructure measures the ratio of capital spending to amortization (depreciation) over a five-year period.

Exceptions:

• This measure does not account for the effects of inflation; typically, replacement costs for new assets exceed the historic cost of existing assets.

Expected Result	Triggered When
	A municipality's capital spending is less than the depreciation of its assets, indicated by a result less than one.

Municipality	Results
Birch Hills County	0.50
	Municipality Response:
	Utilizing the Tangible Capital Asset (TCA) Policy, Birch Hills County prioritizes the Multi Year Capital Plan (MYCP) replacement items in the annual capital budget. The TCA policy is being reviewed to ensure amortization schedules are efficiently depreciating our assets. Vehicles and Machinery and Equipment are replaced on a regular basis when it makes sense, taking into consideration condition, usage, and maintenance costs. We realize our infrastructure is aging. Birch Hills County relies heavily on MSI funding when replacing TCA assets. Under the current prov/muni cost constraints, TCA replacement plans may suffer.

Municipality	Results
Woodlands County	0.86
	Municipality Response:
	Many infrastructure projects have been delayed due to the uncollected linear taxes, we have been actively monitoring and adjusting our cash outflows during this period of uncertainty with collection of linear taxes.
Town of Manning	0.94
Village of Berwyn	0.94
	Municipality Response:
	Received and reviewed. Substantial capital spending for infrastructure will happen in 2021. We are clearing up a backlog of MSI Capital grants that have been received.
Village of Dewberry	0.52
	Municipality Response:
	The Village of Dewberry's revenue intake is not sufficient at this time to begin the process of setting aside sufficient funding to update the infrastructure on a regular basis.
Village of Holden	0.57
	Municipality Response:
	Unknown
Village of Hughenden	0.95
	Municipality Response:
	Village of Hughenden reports several larger capital projects in 2020 thus this ratio will rebound above the >1 requirement as at December 31, 2020.

Municipality	Results
Village of Paradise Valley	0.95
	Municipality Response:
	Work continues on the new Water Treatment Plant and Reservoir now scheduled for completion in March 2021. Work planning has started on upgrades to the wastewater facility. We have added an additional 500 meters of new waterline to the system. Construction is scheduled to start on a new waterline in 2021.
Village of Warner	0.90
	Municipality Response:
	With costs of replacement infrastructure going up and provincial grant dollars declining the Village of Warner finds it very difficult in this tight economy to keep up with the aging infrastructure. We commit all MSI & GTF monies to infrastructure replacement along with municipal dollars but money is tight on all levels of government and tax payers are also hurting so it remains difficult to keep up with this item every year.
Summer Village of Bonnyville Beach	0.34

Indicator 12: Infrastructure Age

If capital assets and infrastructure are being replaced on a regular basis and new assets or infrastructure is being added, the average age of the municipality's overall infrastructure will remain reasonably current. Infrastructure Age calculates the amortized (depreciated) cost of capital assets and infrastructure as a percentage of the original cost.

Expected Result	Triggered When
The net book value of the municipality's tangible capital assets is greater than 40 per cent of the original cost.	The net book value of the tangible capital assets is less than 40 per cent of the original cost.

Municipality	Results
Birch Hills County	16.56%
	Municipality Response:
	We realize our infrastructure is aging. Under the current provincial/municipal cost constraints, TCA assets may be replaced utilizing tighter valuation methods. Funding levels, wear and tear, system failure, public safety while striving to optimize current maintenance levels.
Woodlands County	32.37%
	Municipality Response:
	Reduced cash flow has created difficulty in honoring our plans for infrastructure repairs, replacement. In 2020 operating expenditures were reduced where possible to allow us to focus on and have money for infrastructure projects.

Municipality	Results
Village of Berwyn	39.12%
	Municipality Response:
	Received and reviewed. Substantial capital spending for infrastructure will happen in 2021. We are clearing up a backlog of MSI Capital grants that have been received.
Village of Paradise Valley	23.28%
	Municipality Response:
	With the addition of the Water Treatment Plant and Reservoir coming on stream in 2021 and construction of new piping and wastewater facilities the TCA should improve to over 40%.
Village of Warner	36.47%
	Municipality Response:
	Again the Village of Warner finds it difficult to keep up to infrastructure spending with all levels of government cutting back and all tax payers finding it difficult to keep up with the costs in are declining economy. The Village would be no different but again we commit every grant dollar and then some to infrastructure replacement.
Summer Village of Bonnyville Beach	39.07%

Indicator 13: Interest in Municipal Office

Municipalities with a strong interest in local elections often mean there is a local interest in good governance. Interest in Municipal Office measures the ratio of candidates to total council positions in the most recent election.

Expected Result	Triggered When
The number of candidates exceeded the number of councillor positions.	Elections are only held if there are more candidates than positions, otherwise candidates are simply acclaimed to what are intended to be elected positions. Triggered when no vote is held because all councillors are acclaimed.

Municipality	Municipality Response
Town of Manning	
Village of Consort	Sadly the Village of Consort had a councillor pass away, therefore an election was held. We had one candidate run for this position with no-one running against him. A vote was not needed and the position was filled due to acclamation.
Village of Holden	2019 - We had a by-election for 1 position and it was filled by 1 candidate.
Village of Warner	The Village held a by-election in 2019 for 2 positions which where acclaimed and we agree we had very little interest in this election but perhaps the residents supported the 2 persons who put their names forward and that is why they where acclaimed. Every municipality and level of government is experiencing low voter interest and are community is no different.

Appendix A

Municipalities that Triggered (by Municipal Type)

The following is a listing of the municipalities who triggered a critical indicator, or three or more non-critical indicators.

Municipality Type	Municipality
Municipal District	Birch Hills County Woodlands County
Town	Town of Granum* Town of Manning
Village	Village of Alliance Village of Beiseker Village of Berwyn Village of Clyde Village of Consort Village of Dewberry Village of Dewberry Village of Ferintosh* Village of Ferintosh* Village of Gadsby* Village of Holden Village of Hughenden Village of Hussar Village of Hussar Village of Innisfree Village of Paradise Valley Village of Warner
Summer Village	Summer Village of Bonnyville Beach

* The Village of Ferintosh was dissolved on January 1, 2020. The town of Granum and the Village of Gadsby were dissolved on February 1, 2020.

Appendix B

Municipalities and Indicators Triggered

The following breaks down which specific indicators the 19 municipalities triggered.

Municipality	Indicator
Birch Hills County	4 - TAX COLLECTION RATE 11 - INVESTMENT IN INFRASTRUCTURE 12 - INFRASTRUCTURE AGE
Woodlands County	4 - TAX COLLECTION RATE 11 - INVESTMENT IN INFRASTRUCTURE 12 - INFRASTRUCTURE AGE
Town of Granum*	2 - MINISTRY INTERVENTION 4 - TAX COLLECTION RATE
Town of Manning	1 - AUDIT OUTCOME 2 - MINISTRY INTERVENTION 5 - POPULATION CHANGE 11 - INVESTMENT IN INFRASTRUCTURE 13 - INTEREST IN MUNICIPAL OFFICE
Village of Alliance	4 - TAX COLLECTION RATE 5 - POPULATION CHANGE 6 - CURRENT RATIO
Village of Beiseker	2 - MINISTRY INTERVENTION 4 - TAX COLLECTION RATE
Village of Berwyn	2 - MINISTRY INTERVENTION 4 - TAX COLLECTION RATE 11 - INVESTMENT IN INFRASTRUCTURE 12 - INFRASTRUCTURE AGE
Village of Clyde	2 - MINISTRY INTERVENTION 4 - TAX COLLECTION RATE
Village of Consort	6 - CURRENT RATIO 9 - DEBT TO REVENUE PERCENTAGE 13 - INTEREST IN MUNICIPAL OFFICE

Municipality	Indicator
Village of Dewberry	2 - MINISTRY INTERVENTION 4 - TAX COLLECTION RATE 11 - INVESTMENT IN INFRASTRUCTURE
Village of Ferintosh*	2 - MINISTRY INTERVENTION 4 - TAX COLLECTION RATE
Village of Gadsby*	2 - MINISTRY INTERVENTION 4 - TAX COLLECTION RATE
Village of Holden	4 - TAX COLLECTION RATE 11 - INVESTMENT IN INFRASTRUCTURE 13 - INTEREST IN MUNICIPAL OFFICE
Village of Hughenden	2 - MINISTRY INTERVENTION 4 - TAX COLLECTION RATE 11 - INVESTMENT IN INFRASTRUCTURE
Village of Hussar	2 - MINISTRY INTERVENTION 4 - TAX COLLECTION RATE
Village of Innisfree	2 - MINISTRY INTERVENTION 4 - TAX COLLECTION RATE
Village of Paradise Valley	4 - TAX COLLECTION RATE 11 - INVESTMENT IN INFRASTRUCTURE 12 - INFRASTRUCTURE AGE
Village of Warner	4 - TAX COLLECTION RATE 11 - INVESTMENT IN INFRASTRUCTURE 12 - INFRASTRUCTURE AGE 13 - INTEREST IN MUNICIPAL OFFICE
Summer Village of Bonnyville Beach	6 - CURRENT RATIO 11 - INVESTMENT IN INFRASTRUCTURE 12 - INFRASTRUCTURE AGE

* The Village of Ferintosh was dissolved on January 1, 2020. The Town of Granum and the Village of Gadsby were dissolved on February 1, 2020.

Appendix C

Municipalities That Triggered Two Consecutive Years (2018 - 2019)

Municipality Type	Municipality
Municipal District	Woodlands County
Town	Town of Granum* Town of Manning
Village	Village of Alliance Village of Beiseker Village of Berwyn Village of Dewberry Village of Hughenden Village of Hussar Village of Innisfree Village of Paradise Valley

* The Town of Granum was dissolved on February 1, 2020.