

Municipal Funding Agreement

Eligible and Ineligible Expenditures

Eligible Expenditures

1. Eligible expenditures of the municipality will be limited to the following:
 - a) The expenditures associated with acquiring, planning, designing, constructing or renovating a tangible capital asset and any related debt financing charges specifically identified with that asset.
 - b) The expenditures associated with completing significant maintenance activities beyond typical annual maintenance activities on tangible capital assets to ensure that these assets achieve the entire length of the planned asset life.
 - c) For the capacity building category only, the expenditures related to strengthening the ability of the municipality to improve local and regional planning, including capital investment plans, integrated community sustainability plans, integrated regional plans, housing needs assessments, and/or asset management plans. The expenditures could include developing and implementing:
 - i. Studies, strategies, or systems related to asset management, which may include software acquisition and implementation.
 - ii. Studies, strategies, or systems related to housing or land use, including Housing Need Assessments (HNAs).
 - iii. Training directly related to asset management planning.
 - d) The expenditures directly associated with joint federal communication activities and federal project signage for Canada Community-Building Fund (CCBF) funded projects.
2. Employee and equipment costs: The incremental costs of the municipality's employees or leasing equipment may be included as eligible expenditures if the municipality complies with the policy for self-tendering as established by Saskatchewan, which includes the following conditions:
 - a) The self-tendering is approved in advance and in writing by Saskatchewan.
 - b) The municipality tenders the eligible project.

- c) The employee or equipment is engaged directly in respect of the work that would have been the subject of the contract.
- d) The municipality does not, under any circumstances, award the work to itself if it has not submitted the lowest valid tender as determined by industry standards.

Ineligible Expenditures

The following are deemed ineligible expenditures:

- a) Project expenditures incurred before April 1, 2005.
- b) Project expenditures incurred before April 1, 2014, for the following investment categories:
 - Highways
 - Regional and Local Airports
 - Short-line Rail
 - Short-Sea Shipping
 - Disaster Mitigation
 - Broadband Connectivity
 - Brownfield Redevelopment
 - Cultural Infrastructure
 - Tourism Infrastructure
 - Sport Infrastructure
 - Recreational Infrastructure

- c) Project expenditures incurred before April 1, 2021, for the following investment category:
 - fire halls
- d) The cost of leasing equipment by the municipality, any overhead costs, including salaries and other employment benefits of any employees of the municipality, the direct or indirect operating or administrative costs of the municipality, and more specifically, its costs related to planning, engineering, architecture, supervision, management and other activities normally carried out by its staff, except in accordance with eligible expenditures above.
- e) Taxes for which the municipality is eligible for a tax rebate and all other costs eligible for rebates.
- f) Purchase of land or any interest therein, and related costs.
- g) Legal fees.
- h) Routine repair or preventative maintenance costs not designed to ensure that an asset reaches its planned life.
- i) Costs associated with healthcare infrastructure or assets.