



AGENDA

SPECIAL MEETING OF COUNCIL OF THE TOWN OF TOFIELD to be held Monday, April 20, 2026, 5:00 p.m., Town of Tofield Administration Building, Council Chambers

1. Present

2. Call to Order

“As we gather today as elected officials, administration, and members of the Town of Tofield community, we respectfully acknowledge that we live, work, and play on the traditional lands of Treaty 6. Treaty 6 is the ancestral territory of the Cree, Dakota, Nakota, and Saulteaux peoples, and the homeland of the Métis Nation. We honour the enduring relationship between these Nations and this land, and we express our gratitude and respect to the Indigenous and Métis ancestors, Elders, knowledge keepers, adults, and youth—past, present, and future—who continue to care for this place and guide our shared path forward.”

3. Adoption of Agenda

4. Minutes

- (a) Minutes of the Regular meeting of Council of the Town of Tofield held March 23, 2026.

5. Delegation

- (a) Rita Munro, of Becher Munro will be present to submit the 2025 Audited Financial Statement for the Town of Tofield.

6. Financial

- (a) Financial Statement for the month ending March 31, 2026.
- (b) Interim Operating Budget Report for the month ending March 31, 2026

- (c) Open Payables for the month of March 2026 and April 2026 in the total amount of \$678,516.93

7. Correspondence

- Letter from Honorable Mike Ellis, to Reeve Gene Hrabec, regarding concerns over the Police Funding Model;
- Email from Dylan Bresse, President AB Munis, regarding Bill 28 and AB Munis Preliminary Assessment;
- Letter from Dan Williams, Minister of Municipal Affairs, regarding Bill 28;
- Letter from Dan Williams, Minister of Municipal Affairs, regarding Assessment Model Review;
- Letter from the Tofield Golden Club, regarding Official Sod Turning, April 24, 2026;
- Email from JayInn Umphrey, Community Programmer, regarding Volunteer Appreciation, being held April 28, 2026.

8. New Business

- (a) Request for sponsorship, HLG Hootenanny Music Festival.
- (b) Request for sponsorship, Wild Oats and Notes Music Festival.

9. Adjournment

MINUTES OF THE PUBLIC HEARING OF COUNCIL OF THE TOWN OF TOFIELD held Monday, March 23, 2026, Town of Tofield Administration Building Council Chambers

PRESENT

1. Mayor Hall; Councillors, Durrant, Taylor, Terpstra and Chehade; and Jeff Edwards Chief Administrative Officer.

Also Present: Cindy Neufeld, Erin Suchy, Cyndy Heslin, Kevin Smook, Anya Langkow, Barry Brittian and Kari Janzen, Tofield Mercury

CALL TO ORDER

2. Mayor Hall called the meeting to order at 5:00 p.m.

PUBLIC HEARING

3. Mayor Hall explained the process for the Public Hearing.

Mayor Hall introduced the matter being heard, being arguments for and against Town of Tofield Bylaw 1361, being an amending bylaw for Land Use Bylaw 1316.

Mayor Hall explained the rules for public hearing.

Mayor Hall asked Administration to outline the subject matter and provided background information.

No written submissions were provided.

No verbal presentations were provided.

Mayor Hall asked if there were anyone in the audience that would like to speak for or against the subject matter. There were none.

ADJOURNMENT

4. Mayor Hall Closed the Public Hearing at 5:04 p.m.

MAYOR

CHIEF ADMINISTRATIVE OFFICER

MINUTES OF THE REGULAR MEETING OF COUNCIL OF THE TOWN OF TOFIELD held Monday, March 23, 2026, Town of Tofield Administration Building Council Chambers

PRESENT

1. Mayor Hall; Councillors Taylor, Durrant, Terpstra and Chehade; Jeff Edwards, Chief Administrative Officer.

Also Present: Kari Janzen, Tofield Mercury, Anya Langkow, Rural Health Professions Action Plan, Cyndy Heslin, Community Attraction & Retention Committee, Kevin Smook, Barry Brittan, Erin Suchy, Development Officer, and Cindy Neufeld, Finance Manager.

CALL TO ORDER

2. Mayor Hall called the meeting to order at 5:00 p.m.

"As we gather today as elected officials, administration, and members of the Town of Tofield community, we respectfully acknowledge that we live, work, and play on the traditional lands of Treaty 6. Treaty 6 is the ancestral territory of the Cree, Dakota, Nakota, and Saulteaux peoples, and the homeland of the Métis Nation. We honour the enduring relationship between these Nations and this land, and we express our gratitude and respect to the Indigenous and Métis ancestors, Elders, knowledge keepers, adults, and youth—past, present, and future—who continue to care for this place and guide our shared path forward."

ADOPTION OF AGENDA

14-03-26

3. **MOVED** by Terpstra that the Agenda be approved as presented.

CARRIED UNANIMOUSLY

MINUTES

15-03-26

4. (a) **MOVED** by Chehade that the Minutes of the Regular Meeting of Council of the Town of Tofield held March 9, 2026, be approved as amended.

CARRIED UNANIMOUSLY

DELEGATION

5. (a) Anya Langkow, Rural Community Consultant, East Central Zone, with Rural Health Professions Action Plan, was present to provide a presentation to Council.

Smook, Langkow and Heslin left the meeting at 5:17 p.m.

**Minutes of the Town of Tofield Regular Council Meeting
March 23, 2026**

NEW BUSINESS

6. (a) Budget 2026

Neufeld presented the proposed 2026 Budget

MOVED by Durrant to approve the 3.33% increase to the Municipal Budget and direct Administration to present a Mill Rate Bylaw at the next regular meeting of Council.

16-03-26

CARRIED UNANIMOUSLY

Neufeld left the meeting at 5:33 p.m.

UNFINISHED BUSINESS

7. (a) Bylaw 1361 being a Bylaw of the Town of Tofield, in the Province of Alberta, for the purpose of amending Bylaw 1316, as amended, being the Land Use Bylaw.

MOVED by Taylor that Bylaw 1361 be read a second time.

17-03-26

CARRIED UNANIMOUSLY

MOVED by Terpstra that Bylaw 1361 be read a third time.

18-03-26

CARRIED UNANIMOUSLY

COUNCIL REPORTS

8. Council Reports were presented.

Janzen, Brittian and Suchy left the meeting at 5:40 p.m.

CLOSED SESSION

9. **MOVED** by Chehade that Council meet in Closed Session at 5:41 p.m. to discuss matters under the *Access To Information Act* as follows:

Division 2 - Section 32(1)(b)(iii) – Privileged Information – *Access to Information Act*.

19-03-26

CARRIED UNANIMOUSLY

MOVED by Hall to revert to the regular session at 6:55 p.m.

CARRIED UNANIMOUSLY

No public present.

MOVED by Terpstra that Administration have further discussions with legal regarding a potential airport event.

20-03-26

CARRIED UNANIMOUSLY

**Minutes of the Town of Tofield Regular Council Meeting
March 23, 2026**

ADJOURNMENT

10. **MOVED** by Chehade that the meeting adjourn at 6:57 p.m.

21-03-26

CARRIED UNANIMOUSLY

MAYOR

CHIEF ADMINISTRATIVE OFFICER

UNAPPROVED

TOWN OF TOFIELD
Financial Statements
Year Ended December 31, 2025

TOWN OF TOFIELD
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2025

TOWN OF TOFIELD

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Year Ended December 31, 2025

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Town of Tofield (the "Town") is responsible for the preparation, accuracy, objectivity and integrity of the accompanying financial statements and all other information contained within this Financial Report. Management believes that the financial statements present fairly the Town's financial position as at December 31, 2025, and the results of its operation for the year then ended.

The financial statements have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards (PSAS).

The financial statements include certain amounts based on estimates and judgments. Such amounts have been determined on a reasonable basis in order to ensure that the financial statements are presented fairly in all material aspects.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintains a system of internal controls to produce reliable information and to meet reporting requirements on a timely basis. The system is designed to provide management with reasonable assurance that transactions are properly authorized and assets are properly accounted for and safeguarded.

These systems are monitored and evaluated by management and reliable financial information is available for preparation of the financial statements.

The Town Council carries out its responsibilities for review of the financial statements principally through its Audit Committee. This committee meets regularly with management and external auditors to discuss the results of audit examination and financial reporting matters.

The external auditors have full access to the Audit Committee with and without the presence of management. The Town Council has approved the financial statements.

The financial statements have been audited by Becher Munro & Company Chartered Professional Accountants, independent external auditors appointed by the Town. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Town's financial statements.

Jeff Edwards, Chief Administrative Officer
Town of Tofield, Alberta

Adam Hall, Mayor
Town of Tofield, Alberta

Date

Date

INDEPENDENT AUDITOR'S REPORT

To the Councils of Town of Tofield

Opinion

We have audited the financial statements of Town of Tofield (the "Town"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

(continues)

Independent Auditor's Report to the Councils of Town of Tofield *(continued)*

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

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

Report on Other Legal and Regulatory Requirements

- Debt Limit Regulation:

In accordance with Alberta Regulation 255/2000, we confirm that the municipality is in compliance with the Debt Limit Regulation. A detailed account of the Town's debt limit can be found in *(Note 14)*.

- Supplementary Accounting Principle and Standards Regulation:

In accordance with Alberta Regulation 313/2000, we confirm that the municipality is in compliance with the Supplementary Accounting Principles and Standards Regulation and note the information required can be found in *(Note 18)*.

The engagement partner on the audit resulting in the independent auditor's report is Rita Munro.

Sherwood Park, Alberta
April 15, 2026

Chartered Professional Accountants

TOWN OF TOFIELD

Statement of Financial Position

December 31, 2025

	2025	2024
FINANCIAL ASSETS		
Cash (Note 3)	\$ 1,607,681	\$ 2,572,495
Short term investments (Note 4)	2,216,602	1,824,309
Taxes and grants in place of taxes receivable		
- Current	102,311	153,258
- Arrears (Note 5)	58,899	174,497
Receivables from Other Governments	260,576	196,957
Trade and Other Receivables	231,496	250,157
Land held for resale	725,770	217,900
Long term investments (Note 6)	4,640,405	3,538,493
	9,843,740	8,928,066
LIABILITIES		
Accounts payable and accrued liabilities (Note 8)	387,867	371,868
Deposit liabilities	5,300	120,800
Prepaid local improvements	7,163	6,737
Deferred grant revenue (Note 12)	79,531	186,127
Long term debt (Note 13)	3,170,465	3,564,982
	3,650,326	4,250,514
NET FINANCIAL ASSETS	6,193,414	4,677,552
NON-FINANCIAL ASSETS		
Tangible capital assets - Schedule 2	20,603,387	20,807,773
Prepaid expenses	13,420	20,251
	20,616,807	20,828,024
ACCUMULATED SURPLUS - Schedule 1 (Note 16)	\$ 26,810,221	\$ 25,505,575

COMMITMENTS (Note 20)

CONTINGENT LIABILITY (Note 21)

ON BEHALF OF COUNCIL

_____ Mayor

_____ Councillor

TOWN OF TOFIELD

Statement of Operations and Accumulated Surplus

Year Ended December 31, 2025

	Budget 2025	Total 2025	Total 2024
REVENUES			
Taxation and grants in place of taxes - Schedule 3	\$ 2,983,567	\$ 2,984,074	\$ 2,847,083
Sales and user charges	1,741,110	1,807,675	1,757,308
Penalties and cost on taxes	75,000	79,844	64,494
Licences and permits	16,100	35,963	22,763
Fines	10,000	6,531	9,879
Franchise and concession contracts	155,000	153,966	154,923
Interest income	210,000	160,204	206,068
Rentals	56,208	68,865	62,688
Federal government transfer - operating (Note 12)	222,905	117,321	104,675
Provincial government transfers - operating (Note 12)	438,719	459,224	330,567
Local government transfers - operating	323,181	299,768	301,486
Other revenue	20,440	22,923	10,798
Gain (loss) on disposal of assets	-	-	9,313
Partnership income allocation (Note 6)	-	1,784,747	1,814,146
	6,252,230	7,981,105	7,696,191
EXPENSES			
Council and other legislative	97,200	109,184	92,111
General administration	1,110,928	1,224,412	1,127,971
Fire	387,230	387,231	328,657
Disaster management	-	-	2,234
By-laws enforcement	188,957	187,224	199,312
Roads, streets, walks, lighting	876,291	831,856	860,716
Airport	19,900	17,902	30,374
Water supply and distribution	1,198,340	1,201,486	1,160,423
Wastewater treatment and disposal	150,480	145,510	129,645
Waste management	108,768	108,768	108,048
Family and community support (FCSS)	563,714	451,659	425,128
Cemeteries and crematoriums	28,795	29,573	31,957
Land use planning, zoning and development	70,000	15,804	45,000
Community development	1,122,747	1,058,179	987,887
Amortization of tangible capital assets	-	1,424,537	1,411,488
	5,923,350	7,193,325	6,940,951
SURPLUS FROM OPERATIONS	328,880	787,780	755,240
OTHER INCOME			
Unrealized gain (loss) on land inventory	-	-	(55,100)
Provincial Government transfers - capital (Note 12)	630,000	516,866	489,390
	630,000	516,866	434,290
ANNUAL SURPLUS	958,880	1,304,646	1,189,530
ACCUMULATED SURPLUS - BEGINNING OF YEAR	-	25,505,575	24,316,045
ACCUMULATED SURPLUS - END OF YEAR	\$ -	\$ 26,810,221	\$ 25,505,575

TOWN OF TOFIELD

Statement of Changes in Net Financial Assets

Year Ended December 31, 2025

	Budget 2025	2025	2024
ANNUAL SURPLUS	\$ 958,880	\$ 1,304,646	\$ 1,189,530
Purchase of tangible capital assets	1,195,500	(1,220,151)	(664,137)
Proceeds on disposal of tangible capital assets	-	-	10,521
Amortization of tangible capital assets	-	1,424,537	1,411,488
Loss (gain) on disposal of assets	-	-	(9,313)
Decrease (increase) in prepaid expenses	-	6,830	(13,050)
	1,195,500	211,216	735,509
INCREASE IN NET FINANCIAL ASSETS	2,154,380	1,515,862	1,925,039
NET FINANCIAL ASSETS - BEGINNING OF YEAR	-	4,677,552	2,752,513
NET FINANCIAL ASSETS - END OF YEAR	\$ 2,154,380	\$ 6,193,414	\$ 4,677,552

TOWN OF TOFIELD

Statement of Cash Flows Year Ended December 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Annual surplus	\$ 1,304,646	\$ 1,189,530
Items not affecting cash:		
Amortization of tangible capital assets	1,424,537	1,411,488
Gain on disposal of assets	-	(9,313)
Partnership income allocation	(1,784,747)	(1,814,146)
	944,436	777,559
Changes in non-cash working capital:		
Investments	(392,293)	163,750
Land held for resale	(507,870)	37,100
Taxes & grants in place of taxes receivable	166,544	(50,252)
Receivables from Other Governments	(63,619)	(9,006)
Trade and Other Receivables	18,662	3,188
Accounts payable and accrued liabilities	15,999	(40,848)
Deposit liabilities	(115,500)	100
Prepaid local improvements	426	(820)
Deferred grant revenue	(106,596)	48,890
Prepaid expenses	6,830	(13,050)
	(977,417)	139,052
Cash flow from (used by) operating activities	(32,981)	916,611
INVESTING ACTIVITIES		
Purchase of tangible capital assets	(1,220,151)	(664,137)
Proceeds on disposal of tangible capital assets	-	10,521
Claystone dividends received	682,835	651,796
Cash flow used by investing activities	(537,316)	(1,820)
FINANCING ACTIVITY		
Repayment of long term debt	(394,517)	(381,907)
Cash flow used by financing activity	(394,517)	(381,907)
INCREASE (DECREASE) IN CASH FLOW	(964,814)	532,884
Cash - beginning of year	2,572,495	2,039,611
CASH - END OF YEAR	\$ 1,607,681	\$ 2,572,495

TOWN OF TOFIELD

SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS (Schedule 1)

Year Ended December 31, 2025

	Unrestricted surplus	Restricted surplus	Equity in Tangible Capital Assets	2025	2024
BALANCE, BEGINNING OF YEAR	\$ 1,134,438	\$ 7,128,346	\$ 17,242,791	\$ 25,505,575	\$ 24,316,045
Annual surplus	1,304,646	-	-	1,304,646	1,189,530
Unrestricted funds designated for future use	(1,179,432)	1,179,432	-	-	-
Restricted funds used for operations	119,793	(119,793)	-	-	-
Restricted funds used for tangible capital assets	-	(1,098,802)	1,098,802	-	-
Current year funds used for tangible capital assets	(121,349)	-	121,349	-	-
Restricted funds used for inventory	507,870	(507,870)	-	-	-
Disposal of tangible capital assets	-	-	-	-	-
Amortization of tangible capital assets	1,424,537	-	(1,424,537)	-	-
Long term debt repaid	(394,517)	-	394,517	-	-
Change in accumulated surplus	1,661,548	(547,033)	190,131	1,304,646	1,189,530
BALANCE, END OF YEAR	\$ 2,795,986	\$ 6,581,313	\$ 17,432,922	\$ 26,810,221	\$ 25,505,575

TOWN OF TOFIELD
SCHEDULE OF TANGIBLE CAPITAL ASSETS (Schedule 2)
Year Ended December 31, 2025

	Land	Land Improvements	Buildings	Engineered Structures	Machinery, Equipment & Furnishings	Vehicles	2025 Total	2024 Total
COST								
BALANCE, BEGINNING OF YEAR	\$ 1,004,122	\$ 3,083,894	\$ 2,729,802	\$ 28,592,769	\$ 2,724,349	\$ 1,101,608	\$ 39,236,544	\$ 38,647,532
Acquisition of tangible capital assets	-	8,413	149,845	956,644	54,244	51,005	1,220,151	664,137
Disposal of tangible capital assets	-	-	-	-	-	-	-	(75,125)
BALANCE, END OF YEAR	1,004,122	3,092,307	2,879,647	29,549,413	2,778,593	1,152,613	40,456,695	39,236,544
ACCUMULATED AMORTIZATION								
BALANCE, BEGINNING OF YEAR	-	1,537,183	1,298,667	13,133,544	1,720,510	738,867	18,428,771	17,091,201
Amortization of tangible capital assets	-	124,726	77,223	977,276	172,799	72,513	1,424,537	1,411,488
Accumulated amortization on disposals of tangible capital assets	-	-	-	-	-	-	-	(73,918)
BALANCE, END OF YEAR	-	1,661,909	1,375,890	14,110,820	1,893,309	811,380	19,853,308	18,428,771
2025 NET BOOK VALUE	\$ 1,004,122	\$ 1,430,398	\$ 1,503,757	\$ 15,438,593	\$ 885,284	\$ 341,233	\$ 20,603,387	\$ 20,807,773
2024 NET BOOK VALUE	\$ 1,004,122	\$ 1,546,711	\$ 1,431,135	\$ 15,459,226	\$ 1,003,839	\$ 362,740	\$ -	\$ 20,807,773

Tangible capital assets under construction (Note 11)

TOWN OF TOFIELD

SCHEDULE OF TAXES LEVIED AND GRANTS IN PLACE OF TAXES (Schedule 3)

Year Ended December 31, 2025

	Budget 2025	2025	2024
Taxation			
Real property			
- Residential taxes	\$ 2,579,935	\$ 2,579,698	\$ 2,443,984
- Commercial taxes	729,850	729,321	686,788
- Industrial taxes	417,427	417,426	400,717
- Farmland taxes	3,441	3,441	5,234
Total real property	3,730,653	3,729,886	3,536,723
Linear property taxes	110,398	110,398	103,264
Federal grants in place of taxes	12,012	12,012	15,842
Provincial grants in place of taxes	8,036	8,036	7,795
Local improvements	25,239	26,059	26,059
	3,886,338	3,886,391	3,689,683
Less: Requisitions			
Alberta School Foundation	767,277	767,277	707,560
Beaver Foundation	135,040	135,040	135,040
Designated Industrial Property	454	-	-
	902,771	902,317	842,600
Net Taxes Available for Municipal Purposes	\$ 2,983,567	\$ 2,984,074	\$ 2,847,083

TOWN OF TOFIELD

SCHEDULE OF EXPENSES BY OBJECT (Schedule 4)

Year Ended December 31, 2025

	Budget 2025	2025	2024
Expenses			
Salaries, wages and benefits	\$ 2,056,154	\$ 2,016,758	\$ 1,857,625
Contracted and general services	1,441,496	1,269,762	1,202,877
Material, goods, supplies and utilities	1,522,268	1,526,086	1,530,314
Transfers to local boards and agencies	168,452	151,939	163,605
Transfers to individuals and organization	548,687	598,757	538,271
Bank charges	2,500	2,519	2,576
Interest on capital long term debt	104,141	104,140	116,750
Gross recoveries	78,652	77,247	72,236
Other expenditures	1,000	21,580	209
Cost of sales - land inventory	-	-	45,000
Amortization of tangible capital assets	-	1,424,537	1,411,488
Total Expenses	\$ 5,923,350	\$ 7,193,325	\$ 6,940,951

TOWN OF TOFIELD
SCHEDULE OF SEGMENTED DISCLOSURES (Schedule 5)
Year Ended December 31, 2025

	General Government	Protective Services	Transportation Services	Community Development	Environmental Services	Other	2025
REVENUE							
Net municipal taxes	\$ 2,984,074	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,984,074
Operating government transfers	167,000	-	25,600	683,713	-	-	876,313
User fees and sales of goods	299,486	3,780	13,640	210,941	1,598,592	26,405	2,152,844
Investment income	160,204	-	-	-	-	-	160,204
Other revenue	1,807,670	-	-	-	-	-	1,807,670
	5,418,434	3,780	39,240	894,654	1,598,592	26,405	7,981,105
EXPENSES							
Salaries and wages	612,867	-	400,834	765,407	213,885	23,765	2,016,758
Contracted and general services	501,522	76,895	30,996	524,855	129,686	5,808	1,269,762
Goods and supplies	49,033	-	332,075	56,600	1,088,378	-	1,526,086
Transfer to local boards	101,197	497,560	-	151,939	-	-	750,696
Long term debt interest	-	-	81,906	-	22,234	-	104,140
Other expenses	68,979	-	3,948	26,839	1,580	-	101,346
	1,333,598	574,455	849,759	1,525,640	1,455,763	29,573	5,768,788
NET REVENUES, BEFORE AMORTIZATION AND OTHER	4,084,836	(570,675)	(810,519)	(630,986)	142,829	(3,168)	2,212,317
Capital government transfers	-	-	486,160	13,455	-	17,251	516,866
Amortization of tangible capital assets	(11,912)	-	(946,820)	(263,794)	(195,394)	(6,617)	(1,424,537)
NET REVENUE	\$ 4,072,924	\$ (570,675)	\$ (1,271,179)	\$ (881,325)	\$ (52,565)	\$ 7,466	\$ 1,301,646

TOWN OF TOFIELD

Notes to Financial Statements

Year Ended December 31, 2025

The Town of Tofield (the "Town") is a municipality in the Province of Alberta and operates under the provisions of the the Municipal Government Act, R.S.A., 2000, c. M-26, as amended (MGA).

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Town are the representations of management prepared in accordance with Canadian generally accepted accounting principles for local governments established by the Public Sector Accounting Board (PSAB) and as published by the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Town are as follows:

Reporting Entity

The financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. The entity is comprised only of the municipal operations of the Town. The Town contributes to, but does not control, the Tofield Agricultural Society and the Town of Tofield Library Board. Reporting for these entities is limited to the Town's contribution to them.

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

The statements exclude trust assets that are administered for the benefit of external parties. Material interdepartmental and organizational transactions and balances are eliminated.

Basis of Accounting

The 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.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed or goods have yet to be provided. Revenue is recognized in the period when the related expenses are incurred, services performed, goods provided or tangible capital assets are acquired.

Interest on long term debt and pension expenditures are recorded as payment is made.

Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from these estimates.

Significant estimates include accounts receivable collectibility, net realizable value of land inventory, and book value of tangible capital assets.

Cash and cash equivalents

Cash includes restricted and unrestricted cash on hand in a chartered bank plus outstanding deposits less cheques issued and outstanding.

(continues)

TOWN OF TOFIELD

Notes to Financial Statements

Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Short term Investments

Short term investments in guaranteed investment certificates are recorded at cost plus accrued interest which approximates fair market value.

Long Term Investments

The Town's significant influence investment in Claystone Waste Limited Partnership ("CWLP") (a government business partnership) is accounted for on a modified equity basis, consistent with the public sector accounting standards treatment for government business partnerships. Under the modified equity basis, the business enterprise's accounting policies are not adjusted to conform with those of the Town and inter-organizational transactions and balances are not eliminated. Income is allocated yearly from CWLP which increases the carrying value of the investment. Dividends received reduce the carrying value of the investment as they are received.

The investment in Claystone Waste Ltd (general partner) is reported at amortized cost.

Land Held for Resale

Land held for resale is valued at the lower of cost and net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and waste water services, roads, sidewalks and street lighting are recorded as physical assets under the respective function.

Prepaid Local Improvement Charges

Construction and borrowing costs associated with the local improvement projects are recovered through annual special property assessments during the period of the related borrowings. These levies are collectable from property owners for work performed by the municipality.

Where a taxpayer has elected to prepay the outstanding local improvement charges, such amounts are recorded as deferred revenue. The deferred revenue is amortized to revenue on a straight-line basis over the remaining term of the related borrowings.

Included in local improvements revenue is \$820 (2024 - \$820) which represents the annual amortization of prepaid local improvement charges.

Tax Revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.

Requisitions operate as a flow through and are excluded from municipal revenue.

Revenue Recognition

Revenue from transactions with no performance obligation is recognized at realizable value when the Town has the authority to claim or retain an inflow of economic resources and identifies a past transaction or event giving rise to an asset.

Revenue from transactions with performance obligations is recognized as the performance obligations are satisfied by providing the promised goods or services to the payer. User fees are recognized when received, sales of goods are recognized when goods are delivered. Licenses and permits with a single performance obligation at a point in time are recognized as revenue on issuance, those which result in a continued performance obligation over time are recognized over the period of the license or permit as the performance obligation is satisfied.

(continues)

TOWN OF TOFIELD

Notes to Financial Statements

Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Deferred Revenue

Deferred revenues represent government transfers, donations, and other amounts which have been collected, but for which the related services have yet to be performed or agreement stipulations have not been met. These amounts will be recognized as revenues when revenue recognition criteria have been met.

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 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.

Financial instruments

Financial instruments are recorded at fair value when acquired or issued. In subsequent periods, financial assets with actively traded markets are reported at fair value, with any unrealized gains and losses reported in income. All other financial instruments are reported at amortized cost, and tested for impairment at each reporting date. Transaction costs on the acquisition, sale, or issue of financial instruments are expensed when incurred.

Financial instruments recorded at fair value in subsequent periods include cash and short term investments.

Financial instruments recorded at amortized cost in subsequent periods include certain trade and other receivables, long term investments, accounts payable, deposit liabilities, and long term debt.

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 sales 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 (Debt) for the year.

1. Tangible Capital Assets

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

Land Improvements	20 years
Buildings	10 -50 years
Engineered structures:	
Roadway system	20 - 30 years
Airport	10 -20 years
Cemetery	125 years
Water system	20 - 75 years
Wastewater/storm sewer system	10 - 75 years
Machinery and equipment	5 - 20 years
Vehicles	10 years

The full annual amortization is charged in the year of acquisition and no amortization is charged in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

2. Contributions of Tangible Capital Assets

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

(continues)

TOWN OF TOFIELD

Notes to Financial Statements
Year Ended December 31, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

3. Leases

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

Equity in Tangible Capital Assets

Equity in tangible capital assets represents the Town's net investment in tangible capital assets, after deducting the portion financed by third parties through debenture.

Reserves for Future Expenditures

Reserves for future expenditures are established at the discretion of Council to set aside funds for future expenditures and capital projects.

Budget

The budget amounts are presented for information purposes and have not been audited or reviewed.

2. FINANCIAL INSTRUMENTS

The Town's financial instruments consist of cash, short term investments, certain long term investments, certain trade and other receivables, accounts payable, deposit liabilities and long-term debt. It is management's opinion that the Town is not exposed to significant interest, liquidity, price, or currency risk arising from these financial instruments.

Credit risk

The maximum exposure to credit risk is the carrying value of cash, short term investments, and accounts receivable on the balance sheet.

The Town has a concentration of credit risk due to the entire cash amount being on deposit with one institution. Risk is mitigated on cash by being deposited with a federally regulated, credit worthy financial institution.

Credit risk on short term investments arises from the potential that a counter party to a contract fails to perform according to the terms and conditions of that contract. The Town has a concentration of credit risk in that the short term investments are on deposit with a single financial institution. Risk is mitigated on the short term investments by being invested in guaranteed investment certificates issued by a range of banks and trust companies.

The Town is subject to credit risk with respect to taxes and grants in place of taxes receivable, receivables from other governments and trade and other receivables. This credit risk arises from the possibility that taxpayers and entities to which the Town provides services may experience financial difficulty and be unable to fulfil their obligations. The Town has a geographical concentration of credit risk for accounts receivable due to its operations being primarily in a municipality in Alberta. Risk is mitigated by the large number and diversity of taxpayers and customers.

Credit risk has decreased from prior year due to decreases in cash and accounts receivable, partially offset by increases in short term investment.

TOWN OF TOFIELD

Notes to Financial Statements
Year Ended December 31, 2025

3. CASH

	2025	2024
<u>Restricted cash consists of:</u>		
Deposit liabilities	\$ 5,300	\$ 120,800
Prepaid local improvements	7,163	6,737
Deferred grant revenue	79,531	186,127
Subtotal	91,994	313,664
Unrestricted cash	1,515,687	2,258,831
	\$ 1,607,681	\$ 2,572,495

4. SHORT TERM INVESTMENTS

	2025 Cost	2025 Market value	2024 Cost	2024 Market value
Nesbitt Burns Investment Account	\$ 2,216,602	\$ 2,216,602	\$ 1,824,309	\$ 1,824,309
	\$ 2,216,602	\$ 2,216,602	\$ 1,824,309	\$ 1,824,309

5. ARREARS OF PROPERTY TAX RECEIVABLE

	2025	2024
Property tax arrears	\$ 58,899	\$ 224,743
Allowance for doubtful accounts	-	(50,246)
	\$ 58,899	\$ 174,497

TOWN OF TOFIELD

Notes to Financial Statements
Year Ended December 31, 2025

6. LONG TERM INVESTMENTS

	2025	2024
<u>Claystone Waste Ltd</u>		
Class A Common Voting Shares (2359 @ 0.01/each - 23.59%)	\$ 24	\$ 24
Class D Common Non-Voting Shares (3104 @ \$0.10/each - 20.69%)	310	310
	334	334
<u>Claystone Waste Limited Partnership</u>		
Voting Units (2359 @ \$0.01/each - 23.59%)	24	24
Class D Common Non-Voting Shares (3104 @ \$0.10/each - 20.69%)	310	310
Total units	334	334
Equity within partnership		
Opening balance	3,537,825	2,375,475
Dividends received	(682,835)	(651,796)
Income allocation	1,784,747	1,814,146
Total equity within partnership	4,639,737	3,537,825
Ending balance	4,640,071	3,538,159
Grand total	\$ 4,640,405	\$ 3,538,493

TOWN OF TOFIELD

Notes to Financial Statements Year Ended December 31, 2025

7. GOVERNMENT BUSINESS PARTNERSHIP

Claystone Waste Limited Partnership (CWLP) was established in 2020 by the Town of Tofield, Beaver County, Village of Holden, Village of Ryley, Town of Viking, and Claystone Waste Ltd. to provide waste management services to the partner communities and other users.

The following is a summary of condensed financial information related to the Town's proportionate share based on dividend units (20.69%) in CWLP for the year ended December 31, 2025. Dividend units are being used because the income allocation on the audited CWLP financial statements is based on dividend units.

	2025	2024
<u>Financial position</u>		
Financial assets	\$ 7,541,029	\$ 8,851,543
Physical assets	11,265,288	9,150,897
Goodwill	569,385	-
Total Assets	19,375,702	18,002,440
Current liabilities	(556,281)	(676,836)
Landfill closure and post-closure liability	(3,231,955)	(2,840,096)
	\$ 15,587,466	\$ 14,485,508

	2025	2024
<u>Results of Operations</u>		
Revenues	\$ 7,167,464	\$ 6,307,419
Amortization expense	(1,256,284)	(1,094,794)
Operating expenses	(4,093,553)	(3,475,806)
Finance expenses	(39,893)	(42,313)
Other income	7,013	119,640
	\$ 1,784,747	\$ 1,814,146

CWLP has recognized a decommissioning liability for the estimated expected costs for closure and post-closure activities for a landfill site. The estimated costs are based on estimates and assumptions related to future events and using information currently available to management. Future events may result in significant changes to the estimated total costs and the estimated liability.

8. ACCOUNTS PAYABLE

	2025	2024
General accounts payable	\$ 358,060	\$ 340,980
Employee deductions payable	29,807	30,888
	\$ 387,867	\$ 371,868

TOWN OF TOFIELD

Notes to Financial Statements
Year Ended December 31, 2025

9. RELATED PARTIES

The following is a summary of the Town's related party transactions:

	2025	2024
<u>Related party transactions</u>		
Claystone Waste Limited Partnership <i>Significant influence subsidiary</i>		
Expense - Waste management, contracted and general services	\$ 108,768	\$ 108,993

These transactions are in the normal course of operations and are measured at the exchange amount, which is the amount of consideration established and agreed to by the related party.

10. UNUSED CREDIT FACILITY

The Town has an authorized overdraft limit with its bankers to a maximum limit of \$2,000,000. The lending rate is at prime. The balance outstanding on the credit facility as at December 31, 2025 is \$NIL (2024 - \$NIL).

11. TANGIBLE CAPITAL ASSETS UNDER CONSTRUCTION

Included in ending cost of tangible capital assets are costs of assets under construction, which are therefore not being amortized, as follows:

	2025	2024
Engineered structures	\$ 853,288	\$ -

TOWN OF TOFIELD

Notes to Financial Statements

Year Ended December 31, 2025

12. DEFERRED GRANT REVENUE

	BALANCE 2024	Received in the Year	Recognized as Revenue	BALANCE 2025
PROVINCIAL CAPITAL				
Canada Community Building Fund (CCBF)	\$ -	\$ 124,706	\$ 124,706	\$ -
Local Government Fiscal Framework (LGFF)	-	392,160	392,160	-
Total Capital	-	516,866	516,866	-
PROVINCIAL OPERATING				
Arise (AHS)	1,188	5,000	6,188	-
Family & Community Support Services	-	155,720	155,720	-
Local Government Fiscal Framework (LGFF)	-	154,482	154,482	-
Rural Mental Health	-	-	-	-
Reducing the Impact of Financial Strain - ("RIF") (AHS)	-	-	-	-
Soaring (AHS)	-	-	-	-
Alberta Day Grant	-	-	-	-
Alberta Conservation Association	20,000	2,834	22,834	-
ACP - Intermunicipal Collaboration	-	90,000	90,000	-
Total Operating	21,188	408,036	429,224	-
FEDERAL OPERATING				
Community Volunteer Income Tax Program (CVITP)	1,404	4,600	6,004	-
Age Well at Home	163,535	27,313	111,317	79,531
	164,939	31,913	117,321	79,531
	\$ 186,127	\$ 956,815	\$ 1,063,411	\$ 79,531

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TOWN OF TOFIELD

Notes to Financial Statements
Year Ended December 31, 2025

12. DEFERRED GRANT REVENUE (continued)

	BALANCE 2023	Received in the Year	Recognized as Revenue	BALANCE 2024
PROVINCIAL CAPITAL				
Canada Community Building Fund (CCBF)	\$ -	\$ 243,662	\$ 243,662	\$ -
Municipal Sustainability Initiative (MSI)	-	245,728	245,728	-
Total Capital	-	489,390	489,390	-
PROVINCIAL OPERATING				
Arise (AHS)	3,393	5,000	7,205	1,188
Family & Community Support Services	-	155,720	155,720	-
Local Government Fiscal Framework (LGFF)	-	154,482	154,482	-
Rural Mental Health	2,137	-	2,137	-
Reducing the Impact of Financial Strain - ("RIF") (AHS)	1,500	-	1,500	-
Soaring (AHS)	2,288	-	2,288	-
Alberta Day Grant	-	5,000	5,000	-
Alberta Conservation Association	10,000	10,000	-	20,000
ACP - Intermunicipal Collaboration	-	2,235	2,235	-
Total Operating	19,318	332,437	330,567	21,188
FEDERAL OPERATING				
Community Volunteer Income Tax Program (CVITP)	1,404	3,165	3,165	1,404
Age Well at Home	116,515	148,530	101,510	163,535
	117,919	151,695	104,675	164,939
	\$ 137,237	\$ 973,522	\$ 924,632	\$ 186,127

Municipality Sustainability Initiative ("MSI") - Capital

Funding in the amount of \$Nil (2024 - \$245,728) was received in the current year from the MSI capital program. This amount is restricted to eligible capital projects, as approved under the funding agreement. Spent in 2025 was \$Nil (2024 - \$245,728).

Local Government Fiscal Framework ("LGFF")

Funding in the amount of \$546,642 (2024 - \$Nil) was received in the current year from the Local Government Fiscal Framework. Of the \$546,642 received, \$392,160 is from the capital component of the program and is restricted to eligible capital projects, as approved under the funding agreement. The remaining \$154,482 is from the operating component of the program and is restricted to eligible operating projects, as approved under the funding agreement.

TOWN OF TOFIELD

Notes to Financial Statements

Year Ended December 31, 2025

13. LONG TERM DEBT

	2025	2024
Long Term Debt Support		
Supported by General Tax Levies	\$ 3,002,883	\$ 3,375,174
Supported by Special Levies	167,582	189,808
	\$ 3,170,465	\$ 3,564,982

Principal and interest repayments are due as follows:

	Principal	Interest	Total
2026	\$ 407,569	\$ 91,088	\$ 498,657
2027	421,080	77,578	498,658
2028	435,067	63,591	498,658
2029	275,519	50,160	325,679
2030	235,008	41,900	276,908
Thereafter	1,396,222	140,538	1,536,760
	\$ 3,170,465	\$ 464,855	\$ 3,635,320

14. 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 Town, be disclosed as follows:

	2025	2024
Total Debt Limit	\$ 11,971,658	\$ 11,461,637
Total Debt	(3,170,465)	(3,564,982)
Amount of Total Debt Limit Unused	\$ 8,801,193	\$ 7,896,655
Service on Debt Limit	\$ 1,995,276	\$ 1,910,273
Service on Debt	(498,657)	(498,657)
Amount of Service on Debt Limit Unused	\$ 1,496,619	\$ 1,411,616

The debt limit is calculated at 1.5 times revenue of the municipality excluding transfers from the governments of Alberta and Canada for the purposes of capital property (as defined in Alberta regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that 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 financial statements must be interpreted as a whole.

Total debt includes long-term debt. Debt servicing includes principal and interest payments due on long-term debt in the 12 months subsequent to year-end.

TOWN OF TOFIELD

Notes to Financial Statements
Year Ended December 31, 2025

15. EQUITY IN TANGIBLE ASSETS

	2025	2024
Tangible capital assets - Schedule 2	\$ 40,456,695	\$ 39,236,544
Accumulated amortization - Schedule 2	(19,853,308)	(18,428,771)
Long term debt (Note 13)	(3,170,465)	(3,564,982)
	\$ 17,432,922	\$ 17,242,791

16. ACCUMULATED SURPLUS

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

	2025	2024
Unrestricted Surplus	\$ 2,795,986	\$ 1,134,438
Restricted Surplus		
FCSS Reserve	190,527	148,533
Sewer Reserve	24,500	24,500
Water Reserve	131,500	131,500
General Administration Reserve	1,847,934	1,928,396
General Capital Reserves	4,208,451	4,784,116
Developers Offsite Levy Reserve	178,401	111,301
	6,581,313	7,128,346
Equity in tangible capital assets (Note 15)	17,432,922	17,242,791
	\$ 26,810,221	\$ 25,505,575

17. SEGMENTED DISCLOSURES

The Town provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to Schedule of Segmented Disclosure (schedule 5)

General government includes council, and other legislative, and general administration. Protective services include bylaw enforcement, police, and fire. Transportation includes roads, streets, walks and lighting. Community development includes parks and recreation, libraries and halls. Environmental services includes water supply and distribution, sewage, and garbage fees. Other includes cemetery.

TOWN OF TOFIELD

Notes to Financial Statements Year Ended December 31, 2025

18. SALARY AND BENEFITS DISCLOSURE

Disclosure of salaries and benefits for municipal officials, the Chief Administrative Officer (CAO), and designated officers as required by Alberta Regulation 313/2000 as follows:

	Salaries/Fees (a)	Benefits (b)	2025	2024
MAYOR				
Debora Dueck	\$ 18,030	\$ -	\$ 18,030	\$ 20,590
Adam Hall	5,090	-	5,090	-
	23,120	-	23,120	20,590
COUNCILORS				
Brenda Chehade	19,090	-	19,090	17,940
Harold Conquest	13,610	-	13,610	13,150
Larry Tiedeman	7,475	-	7,475	13,685
Norman Martineau	9,985	-	9,985	11,618
Jennifer Durant	3,162	-	3,162	-
Elaine Taylor	2,735	-	2,735	-
Dustin Terpstra	1,898	-	1,898	-
	57,955	-	57,955	56,393
DESIGNATED OFFICERS				
CAO (2)	153,883	23,015	176,898	184,942
Designated officers (2)	86,285	8,748	95,033	169,820
	\$ 321,243	\$ 31,763	\$ 353,006	\$ 431,745

(a) Salary includes regular base pay, gross honoraria and any other direct cash remuneration.

(b) Benefits include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, pension enhancement, health care, dental coverage, vision coverage and professional memberships.

19. LOCAL AUTHORITIES PENSION PLAN

Employees of the Town participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pensions 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.

	2025	2024
Current service contributions by Employer	\$ 135,184	\$ 122,419
Current service contributions by Employee	120,243	108,880
	\$ 255,427	\$ 231,299

The Town is required to make current service contributions to the LAPP of 8.45% of pensionable earnings up the year's maximum pensionable earnings under the Canada Pension Plan and 11.65% on pensionable earnings above this amount.

At December 31, 2024, the LAPP disclosed an actuarial surplus of \$19,557 million.

For further information of the amount of LAPP deficiency/surplus information see:
www.lapp.ca/page/annual-reports

TOWN OF TOFIELD

Notes to Financial Statements Year Ended December 31, 2025

20. COMMITMENTS

The Town has entered into operating lease agreements for certain office equipment expiring in February 2026 an December 2029, and April 2030. The annual lease amounts due until the expiration of these leases are as follows:

2026	\$	11,966
2027		11,966
2028		11,966
2029		11,966
2030		<u>1,656</u>
	\$	<u>49,520</u>

21. CONTINGENT LIABILITY

The Town is a member of the Alberta Local Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

22. SUBSEQUENT EVENTS

On March 18, 2026 Claystone Waste Ltd declared a dividend of \$3.45M to its partners. The Town's share of this is \$713,872, based on dividend units.

23. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

24. COMPARATIVE FIGURES

Some of the comparative figures have been reclassified to conform to the current year's presentation.

TOWN OF TOFIELD
MONTHLY STATEMENT
MONTH ENDING MARCH 31, 2026

	General Account	Investments	Investment-Nesbitt Burns	TOTAL
Net Balance at End of Previous Month	1,502,705.82	0.00	2,205,941.61	3,708,647.43
ADD:				
Receipts for the Month	1,072,981.82			1,072,981.82
Debitures				0.00
Interest on Account	3,580.38			3,580.38
Cancel Cheques				0.00
Reverse Annual Fees M/C				0.00
Service Charge Reversal				0.00
Sub Total	2,579,268.02	0.00	2,205,941.61	4,785,209.63
LESS:				
Disbursements for the Month	775,614.20	0.00		775,614.20
Utility Deposits				0.00
Debtore Payments	47,742.78			47,742.78
Service Charges	224.06			224.06
NSF Cheque	1,699.33			1,699.33
Cancel Receipt				0.00
Overdraft Interest				0.00
NET BALANCE AT END OF MONTH	1,753,987.65	0.00	2,205,941.61	3,959,929.26
Balance at End of Month from Statement	1,745,872.70	0.00	2,205,941.61	3,951,814.31
ADD:				
O/S Telebank	980.10			980.10
O/S e-Transfer				0.00
Outstanding Deposits	7,319.04			7,319.04
O/S Interac (Option Pay)	558.31			558.31
O/S Interac (Moneris)				0.00
Bank Error				
Sub Total	1,754,730.15	0.00	2,205,941.61	3,960,671.76
LESS:				
O/S Direct Deposit				
Outstanding Cheques	534.36			534.36
O/S Telebank	0.50			0.50
O/S Moneris (Online)	207.64			207.64
NET BALANCE AT END OF MONTH	1,753,987.65	0.00	2,205,941.61	3,959,929.26
	0.00			

THIS STATEMENT SUBMITTED TO COUNCIL THIS 20TH DAY OF APRIL, 2026.

CHIEF ELECTED OFFICIAL

CHIEF ADMINISTRATIVE OFFICER



COUNCIL BUDGET MONTHLY INTERIM BUDGET REPORT 31-Mar-26

	THIS PERIOD	YEAR-TO DATE	INTERIM BUDGET	VARIANCE	% USED
OPERATING REVENUES					
1-02-000-00 General Municipal Revenues	(18,856.35)	(67,100.80)	(414,000.00)	(346,899.20)	16.21
1-12-000-00 Administration	(3,170.98)	(15,772.73)	(124,000.00)	(108,227.27)	12.72
1-26-000-00 Bylaw Enforcement	(1,410.00)	(2,220.00)	(54,000.00)	(51,780.00)	4.11
1-32-000-00 Roads, Streets, Walks, Lighting	(200.00)	(3,120.00)	(56,989.00)	(53,869.00)	5.48
1-33-000-00 Airport	(246.67)	(5,740.35)	(15,308.00)	(9,567.65)	37.50
1-41-000-00 Water Supply & Distribution	(102,122.43)	(317,067.90)	(1,382,978.00)	(1,065,910.10)	22.93
1-42-000-00 Sanitary Sewage & Treatment	(13,741.18)	(41,098.67)	(200,500.00)	(159,401.33)	20.50
1-43-000-00 Garbage Collection & Disposal	(10,740.65)	(32,324.94)	(128,200.00)	(95,875.06)	25.21
1-51-000-00 Family Community Support Services	(2,073.00)	(44,495.00)	(370,508.00)	(326,013.00)	12.01
1-56-000-00 Cemetery	329.76	(2,770.24)	(30,000.00)	(27,229.76)	9.23
1-66-000-00 Subdivision Land & Development	(11,428.58)	(11,428.58)	(80,000.00)	(68,571.42)	14.29
1-70-000-00 Community Develop. Administration	-	-	(11,000.00)	(11,000.00)	-
1-71-000-00 Tourism/Economic Development	(6,527.58)	(12,522.58)	(157,840.00)	(145,317.42)	7.93
1-72-000-00 Community Hall	(2,245.00)	(5,195.00)	(39,900.00)	(34,705.00)	13.02
1-73-000-00 Transportation Tofield Bus	(738.31)	(4,447.86)	(25,000.00)	(20,552.14)	17.79
1-74-000-00 Recreation Programs	-	-	(17,302.00)	(17,302.00)	-
1-76-000-00 Parks	-	-	(64,300.00)	(64,300.00)	-
1-75-000-00 Library	-	-	(127,563.00)	(127,563.00)	-
TOTAL: OPERATING REVENUES	(173,170.97)	(565,304.65)	(3,299,388.00)	(2,734,083.35)	17.13



COUNCIL BUDGET MONTHLY INTERIM BUDGET REPORT 31-Mar-26

	THIS PERIOD	YEAR-TO DATE	INTERIM BUDGET	VARIANCE	% USED
OPERATING EXPENDITURES					
2-11-000-00 Council & Other Legislative	6,466.35	18,374.13	104,000.00	85,625.87	17.67
2-12-000-00 General Administration	65,300.49	265,260.85	1,072,288.00	807,027.15	24.74
2-23-000-00 Fire Fighting & Preventative Serv	102,358.02	102,358.02	409,432.00	307,073.98	25.00
2-26-000-00 Bylaw Enforcement	4,944.30	11,533.70	231,116.00	219,582.30	4.99
2-32-000-00 Roads, Streets, Walks & Lighting	119,464.86	253,209.31	1,266,555.00	1,013,345.69	19.99
2-33-000-00 Airport	624.57	15,934.22	19,050.00	3,115.78	83.64
2-41-000-00 Water Supply & Distribution	89,527.36	211,285.70	1,341,673.00	1,130,387.30	15.75
2-42-000-00 Sanitary Sewage & Treatment	9,392.79	52,139.99	196,920.00	144,780.01	26.48
2-43-000-00 Garbage Collection & Disposal	-	-	109,000.00	109,000.00	-
2-51-000-00 Family Community Support Services	26,276.37	81,524.50	370,508.00	288,983.50	22.00
2-56-000-00 Cemetery	3,241.11	8,059.02	29,715.00	21,655.98	27.12
2-66-000-00 Subdivision Land & Development	-	5,766.34	80,000.00	74,233.66	7.21
2-70-000-00 Community Development Administratio	16,228.38	48,698.25	195,650.00	146,951.75	24.89
2-71-000-00 Tourism/Economic Development	5,743.32	20,658.06	167,700.00	147,041.94	12.32
2-72-000-00 Community Hall	6,139.86	16,642.60	56,700.00	40,057.40	29.35
2-73-000-00 Transportation Tofield Bus	2,433.89	10,199.67	26,000.00	15,800.33	39.23
2-74-000-00 Recreation Program	-	-	35,300.00	35,300.00	-
2-76-000-00 Parks	18,648.51	59,406.15	485,270.00	425,863.85	12.24
2-75-000-00 Library	43,323.29	57,888.05	207,450.00	149,561.95	27.91
2-99-750-00 School Requisition	191,819.20	191,819.20	803,599.00	611,779.80	23.87
2-99-752-00 Beaver Foundation Requisition	-	35,105.64	140,423.00	105,317.36	25.00
2-99-756-00 Designated Industrial Property	-	-	470.00	470.00	-
TOTAL: OPERATING EXPENDITURES	711,932.67	1,465,863.40	7,348,819.00	5,882,955.60	19.95

March 2026 Advances	Stub 14475 – 14489	\$14,750.00
March 2026 Payroll	Stub 14520 – 14543	\$83,265.14
March 2026 Council	Stub 14544 – 14548	\$ 4,839.05

Total \$102,854.19

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83,265.14+
4,839.05+

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102,854.190

457,405.94+
14,931.11+
569.59+
2,000.00+
32,509.37+
4,277.64+
63,969.09+

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678,516.93*

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Function	Date	Account Number (Including Delimiters)	Reference Number	Transaction Description	Transaction Description Additional	Transaction Amount
11	26/03/31	2-11-211-00	AP DRCT DB	BMO BANK OF MONTREAL	BILLINGS	67.57
					FUNCTION TOTAL	67.57
12	26/03/13	2-12-215-00	C000017052	PETTY CASH	REPLENISH PETTY CASH	14.57
	26/03/19	2-12-215-00	AP DRCT DB	TELUS MOBILITY	BUSINESS CONNECT - ADMIN	362.72
	26/03/27	2-12-215-00	C900014516	LOOMIS EXPRESS	FREIGHT/ RMRP	40.28
	26/03/31	2-12-215-00	AP DRCT DB	BMO BANK OF MONTREAL	BILLINGS	14.59
	26/04/02	2-12-215-00	C900014557	PITNEY BOWES	LEASE/ INSERTER & POST MACHINE	1,656.45
	26/04/07	2-12-215-00	AP DRCT DB	TELUS COMMUNICATIONS LTD.	INTERNET - ADMIN	120.00
	26/04/10	2-12-215-00	C000017055	GOVERNMENT OF ALBERTA	LAND TITLES	220.00
	26/03/13	2-12-220-00	C900014499	TOFIELD MERCURY PUBLISHING LTD	AD/ SWEETHEART DRAW	80.00
	26/03/13	2-12-220-00	C900014499	TOFIELD MERCURY PUBLISHING LTD	AD/ TRIBUTE HEALTHCARE WORKERS	71.00
	26/03/13	2-12-220-00	C900014499	TOFIELD MERCURY PUBLISHING LTD	COUNCIL CORNER	225.00
	26/03/13	2-12-220-00	C900014499	TOFIELD MERCURY PUBLISHING LTD	AD/ NOTICE PUBLIC HEARING	286.00
	26/03/13	2-12-220-00	C900014499	TOFIELD MERCURY PUBLISHING LTD	AD/ DOG LICENSE RENEWAL	66.00
	26/03/20	2-12-220-00	C900014510	RGO TECHNOLOGIES INC.	COPIES	174.41
	26/04/10	2-12-220-00	C900014573	SHINEATEK CORP.	MANAGED SERVICES	2,673.50
	26/04/10	2-12-220-00	C900014581	ZAG CREATIVE GROUP INC.	WEBSITE FUNCTIONALITY	350.00
	26/03/31	2-12-225-00	AP DRCT DB	BMO BANK OF MONTREAL	BILLINGS	28.04
	26/04/02	2-12-230-00	C900014550	BEAVER COUNTY	ARB TRAINING	60.00
	26/04/02	2-12-230-00	C900014558	TANMAR CONSULTING INC.	ASSESSMENT SERVICES	2,108.79
	26/04/10	2-12-230-00	C900014572	REYNOLDS MIRTH RICHARDS & FARM	GENERAL MATTERS	230.00
	26/04/10	2-12-230-00	C900014572	REYNOLDS MIRTH RICHARDS & FARM	GENERAL MATTERS	10.00
	26/03/13	2-12-230-01	C000017050	MOTION INDUSTRIES (CANADA) INC	INSPECTION / SAFETY EQUIPMENT	1,220.68
	26/03/13	2-12-235-00	C900014498	THE INSPECTIONS GROUP INC.	SAFETY CODES PERMITS	196.99
	26/03/27	2-12-240-00	C900014517	VMJ CUSTODIAL SERVICES INC.	JANITORIAL - ADMIN	725.00
	26/04/10	2-12-250-00	C900014564	CANADIAN LINEN AND UNIFORM	RUGS	67.53
	26/04/10	2-12-250-00	C900014564	CANADIAN LINEN AND UNIFORM	RUGS	67.53
	26/03/09	2-12-510-00	C000017049	SEMPLER, WILLIAM CHARLES	REFUND TAX PAYMENT	305.42
	26/03/09	2-12-510-00	C000017049	SEMPLER, WILLIAM CHARLES	REFUND TAX PAYMENT	305.42
	26/03/13	2-12-510-00	C900014492	HARE FOODS LTD.	ACCOUNT 7506989	38.89
	26/03/13	2-12-510-00	C900014492	HARE FOODS LTD.	ACCOUNT 7506989	57.41
	26/03/13	2-12-510-00	C000017052	PETTY CASH	REPLENISH PETTY CASH	35.00
	26/03/13	2-12-510-00	C900014490	CANOE PROCUREMENT GROUP OF CAN	BILLINGS	36.91
	26/03/20	2-12-510-00	C900014512	WATER CO. (192) INC.	PUNCH CARD/ 25 BOTTLES	187.50
	26/03/31	2-12-510-00	AP DRCT DB	BMO BANK OF MONTREAL	BILLINGS	83.00
	26/04/02	2-12-510-00	C900014553	IRON MOUNTAIN CANADA OPERATION	RECYCLE BIN	348.28
	26/04/10	2-12-510-00	C900014566	CANOE PROCUREMENT GROUP OF CAN	BILLINGS	1,482.98
	26/03/27	2-12-540-50	AP DRCT DB	ALBERTA MUNICIPAL SERVICES COR	POWER - ADMIN BLDG	944.27
	26/03/27	2-12-540-51	AP DRCT DB	ALBERTA MUNICIPAL SERVICES COR	GAS - ADMIN BLDG	677.56
	26/03/25	4-12-230-00	AP DRCT DB	RECEIVER GENERAL	REMITTANCE	2,000.00
	26/04/07	4-12-230-00	AP DRCT DB	RECEIVER GENERAL	REMITTANCE	24,579.82
	26/04/07	4-12-231-00	AP DRCT DB	RECEIVER GENERAL	REMITTANCE	17,422.54
	26/04/07	4-12-232-00	AP DRCT DB	RECEIVER GENERAL	REMITTANCE	5,287.22
	26/04/02	4-12-234-00	C900014555	LOCAL AUTHORITIES PENSION PLAN	EMP #215 - REMITTANCE	19,522.26
	26/03/09	4-12-235-00	AP DRCT DB	AMSC INSURANCE SERVICES LTD.	REMITTANCE/ ACCT 2-0815	14,931.11
	26/04/07	4-12-235-00	AP DRCT DB	AMSC INSURANCE SERVICES LTD.	REMITTANCE/ ACCT 2-0815	14,980.27

ACCOUNTS PAYABLES LISTING BY FUNCTION

Function	Date	Account Number (Including Delimiters)	Reference Number	Transaction Description	Transaction Description Additional	Transaction Amount
12	26/04/02	4-12-239-00	C900014560	TOWN OF TOFIELD SOCIAL FUND	REMITTANCE	190.00
FUNCTION TOTAL						114,484.94
23	26/03/27	2-23-770-00	C900014513	BEAVER EMERGENCY SERVICES COMM	Q1 CNTRBTN/ CAPITAL	35,136.80
	26/03/27	2-23-770-00	C900014513	BEAVER EMERGENCY SERVICES COMM	Q1 CNTRBTN/ OPERATING	67,221.22
	26/04/10	2-23-770-00	C900014563	BEAVER EMERGENCY SERVICES COMM	2Q CONTRIBUTION - CAPITAL	35,136.80
	26/04/10	2-23-770-00	C900014563	BEAVER EMERGENCY SERVICES COMM	2Q CONTRIBUTION - OPERATING	67,221.22
FUNCTION TOTAL						204,716.04
26	26/04/10	2-26-250-00	C900014562	ANIMAL DAMAGE CONTROL	COYOTE CONTROL - 2025	4,057.00
	26/04/10	2-26-250-00	C900014562	ANIMAL DAMAGE CONTROL	COYOTE CONTROL	2,181.00
	26/03/13	2-26-255-00	C900014497	RAMEUS INVESTMENTS	YARD MAINTENANCE	600.00
	26/03/13	2-26-260-00	C900014500	TOWN OF VEGREVILLE	BYLAW ENFORCEMENT	4,944.30
FUNCTION TOTAL						11,782.30
32	26/03/19	2-32-215-00	AP DRCT DB	TELUS MOBILITY	BUSINESS CONNECT - OPERATIONS	35.95
	26/04/07	2-32-215-00	AP DRCT DB	TELUS COMMUNICATIONS LTD.	INTERNET - PUBLIC WORKS	137.00
	26/04/07	2-32-215-00	AP DRCT DB	TELUS MOBILITY	CELL PHONES- OPERATIONS	422.21
	26/03/13	2-32-520-00	C000017051	NAPA AUTO PARTS TOFIELD	BILLINGS	251.14
	26/03/31	2-32-520-00	AP DRCT DB	BMO BANK OF MONTREAL	BILLINGS	227.50
	26/04/10	2-32-520-00	C900014579	UNITED FARMERS OF ALBERTA CO-O	FUEL & IN-STORE PURCHASES	80.98
	26/03/13	2-32-520-41	C000017051	NAPA AUTO PARTS TOFIELD	BILLINGS	15.19
	26/04/10	2-32-520-43	C000017056	NAPA AUTO PARTS TOFIELD	BILLINGS	47.72
	26/04/10	2-32-520-43	C900014579	UNITED FARMERS OF ALBERTA CO-O	FUEL & IN-STORE PURCHASES	306.79
	26/03/13	2-32-520-44	C000017051	NAPA AUTO PARTS TOFIELD	BILLINGS	25.60
	26/03/13	2-32-520-45	C000017051	NAPA AUTO PARTS TOFIELD	BILLINGS	663.92
	26/03/13	2-32-520-47	C000017051	NAPA AUTO PARTS TOFIELD	BILLINGS	47.05
	26/04/10	2-32-520-47	C000017056	NAPA AUTO PARTS TOFIELD	BILLINGS	330.18
	26/03/13	2-32-520-48	C000017051	NAPA AUTO PARTS TOFIELD	BILLINGS	32.78
	26/04/10	2-32-520-49	C000017056	NAPA AUTO PARTS TOFIELD	BILLINGS	61.43
	26/03/13	2-32-520-50	C000017051	NAPA AUTO PARTS TOFIELD	BILLINGS	8.70
	26/03/13	2-32-520-52	C000017051	NAPA AUTO PARTS TOFIELD	BILLINGS	61.77
	26/03/13	2-32-520-53	C000017051	NAPA AUTO PARTS TOFIELD	BILLINGS	46.78
	26/03/27	2-32-520-54	C000017054	TOFIELD TOWING	TOW TO BOBCAT CAMROSE	485.10
	26/03/27	2-32-520-54	C900014514	D & D SERVICE CENTRE	DRIVE BELT REPAIR	1,281.92
	26/04/10	2-32-520-54	C000017056	NAPA AUTO PARTS TOFIELD	BILLINGS	55.72
	26/03/13	2-32-520-57	C000017051	NAPA AUTO PARTS TOFIELD	BILLINGS	47.19
	26/03/27	2-32-520-57	C900014519	WEARPRO EQUIPMENT AND SUPPLY	CENTER EDGE	1,129.45
	26/04/10	2-32-520-57	C900014566	CANOE PROCUREMENT GROUP OF CAN	BILLINGS	201.15
	26/04/10	2-32-520-57	C900014579	UNITED FARMERS OF ALBERTA CO-O	FUEL & IN-STORE PURCHASES	164.06
	26/04/07	2-32-521-00	AP DRCT DB	WEX CANADA LTD.	FUEL/ FEBRUARY	81.71
	26/04/10	2-32-521-00	C900014579	UNITED FARMERS OF ALBERTA CO-O	FUEL & IN-STORE PURCHASES	2,769.67
	26/04/10	2-32-521-00	C900014580	WILD ROSE CO-OPERATIVE ASSOCIA	FUEL	408.87

Function	Date	Account Number (Including Delimiters)	Reference Number	Transaction Description	Transaction Description Additional	Transaction Amount
32	26/03/13	2-32-530-00	C000017051	NAPA AUTO PARTS TOFIELD	BILLINGS	636.46
	26/03/13	2-32-530-00	C900014490	CANOE PROCUREMENT GROUP OF CAN	BILLINGS	43.98
	26/03/13	2-32-530-00	C900014493	JD DOORS ULC	PARTS/ DOORS 5&6	4,232.48
	26/03/20	2-32-530-00	C900014510	RGO TECHNOLOGIES INC.	COPIES	23.60
	26/03/27	2-32-530-00	C900014518	WATER CO. (192) INC.	NEW WATER COOLER	362.70
	26/03/27	2-32-530-00	C900014518	WATER CO. (192) INC.	BOTTLE DEPOSIT (4)	40.00
	26/03/27	2-32-530-00	C900014518	WATER CO. (192) INC.	PUNCH CARD - 25 FILLS	187.50
	26/03/31	2-32-530-00	AP DRCT DB	BMO BANK OF MONTREAL	BILLINGS	39.99
	26/04/10	2-32-530-00	C900014578	TRU HARDWARE	BILLINGS	25.88
	26/04/10	2-32-530-00	C000017056	NAPA AUTO PARTS TOFIELD	BILLINGS	219.39
	26/04/10	2-32-530-00	C900014561	AIR LIQUIDE CANADA INC.	CYLINDER LEASE	556.43
	26/04/10	2-32-530-00	C900014565	CANADIAN NATIONAL	GATES MAINTENANCE	403.50
	26/04/10	2-32-530-00	C900014576	TOFIELD ELECTRIC INC.	REPAIR TREE RECEPTACLE/ CHILL	105.00
	26/04/10	2-32-530-00	C900014570	GREGG DISTRIBUTORS	BATTERY TOOL/LEVER LOCK	81.84
	26/04/10	2-32-530-00	C900014570	GREGG DISTRIBUTORS	SLEDGE HANDLE CREDIT	25.22-
	26/04/10	2-32-530-00	C900014570	GREGG DISTRIBUTORS	48" SHOVEL HANDLE	27.32
	26/04/10	2-32-530-00	C900014570	GREGG DISTRIBUTORS	SHOVEL HANDLE/ PINE-SOL	57.26
	26/04/10	2-32-530-00	C900014570	GREGG DISTRIBUTORS	60" TAPER HANDLE	9.31
	26/04/10	2-32-530-00	C900014570	GREGG DISTRIBUTORS	60" THREADED HANDLE	33.94
	26/04/10	2-32-530-00	C900014564	CANADIAN LINEN AND UNIFORM	RUGS	50.00
	26/04/10	2-32-530-00	C900014564	CANADIAN LINEN AND UNIFORM	RUGS	50.00
	26/04/10	2-32-530-00	C900014566	CANOE PROCUREMENT GROUP OF CAN	BILLINGS	44.94
	26/03/13	2-32-530-03	C900014491	FOX ENERGY SYSTEMS INC.	NO PARKING SIGNS	1,694.75
	26/03/20	2-32-530-03	C900014504	FOX ENERGY SYSTEMS INC.	NO PARKING SIGNS	1,148.95
	26/03/27	2-32-540-50	AP DRCT DB	ALBERTA MUNICIPAL SERVICES COR	POWER - PUBLIC WORKS	12,450.85
	26/03/27	2-32-540-51	AP DRCT DB	ALBERTA MUNICIPAL SERVICES COR	GAS - PUBLIC WORKS	1,217.80
	26/03/20	6-32-610-00	C900014511	SELECT ENGINEERING CONSULTANTS	CAPITAL WORKS	7,500.00
					FUNCTION TOTAL	40,646.18
33	26/03/27	2-33-250-00	C900014517	VMJ CUSTODIAL SERVICES INC.	JANITORIAL - AIRPORT	100.00
	26/03/27	2-33-540-50	AP DRCT DB	ALBERTA MUNICIPAL SERVICES COR	POWER - AIRPORT	111.35
	26/03/27	2-33-540-51	AP DRCT DB	ALBERTA MUNICIPAL SERVICES COR	GAS - AIRPORT	155.97
					FUNCTION TOTAL	367.32
41	26/03/13	2-41-215-00	C900014495	LOOMIS EXPRESS	FREIGHT/ KAIZEN LAB	25.16
	26/03/20	2-41-215-00	C900014507	MCSNET	CUST# 0054024/ INTERNET	109.90
	26/04/02	2-41-215-00	C900014556	LOOMIS EXPRESS	FREIGHT/ CLEARTECH	81.40
	26/04/07	2-41-215-00	AP DRCT DB	TELUS COMMUNICATIONS LTD.	PHONES - WATER STORAGE	316.92
	26/03/13	2-41-250-00	C900014494	KAIZENLAB INC.	WATER SAMPLES	226.00
	26/04/02	2-41-250-00	C900014551	CLEARTECH INDUSTRIES INC.	CHLORINE	1,070.30
	26/04/02	2-41-250-00	C900014549	ACCU-FLO METER SERVICE LTD.	METERS FOR NEW BUILDS	3,601.12
	26/03/27	2-41-540-50	AP DRCT DB	ALBERTA MUNICIPAL SERVICES COR	POWER - WATER STORAGE	1,867.99
	26/03/27	2-41-540-51	AP DRCT DB	ALBERTA MUNICIPAL SERVICES COR	WATER STORAGE	569.78
	26/04/02	2-41-550-00	C900014552	HIGHWAY 14 REGIONAL WATER	ACCT 371341.01	31,818.28
	26/04/02	2-41-550-00	C900014552	HIGHWAY 14 REGIONAL WATER	ACCT 395431.01	43,467.84

ACCOUNTS PAYABLES LISTING BY FUNCTION

Function	Date	Account Number (Including Delimiters)	Reference Number	Transaction Description	Transaction Description Additional	Transaction Amount
						FUNCTION TOTAL
						83,154.69
42	26/03/20	2-42-215-00	C900014507	MCSNET	CUST# 0054024/ INTERNET	79.90
	26/03/20	2-42-215-00	C900014501	BELL MOBILITY	ACCT 528927011	8.31
	26/04/07	2-42-215-00	AP DRCT DB	TELUS COMMUNICATIONS LTD.	PHONES - SEWER	66.64
	26/03/13	2-42-250-00	C000017051	NAPA AUTO PARTS TOFIELD	BILLINGS	39.00
	26/03/31	2-42-250-00	AP DRCT DB	BMO BANK OF MONTREAL	BILLINGS	40.00
	26/04/10	2-42-250-00	C900014578	TRU HARDWARE	BILLINGS	18.99
	26/04/10	2-42-250-00	C000017056	NAPA AUTO PARTS TOFIELD	BILLINGS	394.00
	26/04/10	2-42-250-00	C900014576	TOFIELD ELECTRIC INC.	CONNECTIONS/ LIFT @ PACKERS	315.00
	26/03/27	2-42-540-50	AP DRCT DB	ALBERTA MUNICIPAL SERVICES COR	POWER - SEWER	849.35
						FUNCTION TOTAL
						1,811.19
51	26/03/31	2-51-211-00	AP DRCT DB	BMO BANK OF MONTREAL	BILLINGS	63.14
	26/03/19	2-51-215-00	AP DRCT DB	TELUS MOBILITY	BUSINESS CONNECT - FCSS	143.80
	26/03/20	2-51-215-00	C900014510	RG0 TECHNOLOGIES INC.	COPIES	448.00
	26/03/27	2-51-245-00	C900014517	VMJ CUSTODIAL SERVICES INC.	JANITORIAL - FCSS	100.00
	26/03/20	2-51-400-00	C900014505	HARE FOODS LTD.	ACCOUNT 7506990	12.92
	26/03/20	2-51-400-00	C900014505	HARE FOODS LTD.	ACCOUNT 7506990	12.08
	26/03/13	2-51-400-01	C900014499	TOFIELD MERCURY PUBLISHING LTD	AD/ YOUTH DROP IN	258.00
	26/03/13	2-51-400-01	C900014490	CANOE PROCUREMENT GROUP OF CAN	BILLINGS	29.25
	26/03/20	2-51-400-01	C900014505	HARE FOODS LTD.	ACCOUNT 7506990	3.81
	26/03/27	2-51-400-04	C900014515	IRVINE, CHARLENE	GENERAL COUNSELLOR	2,475.00
	26/03/13	2-51-400-05	C900014490	CANOE PROCUREMENT GROUP OF CAN	BILLINGS	15.99
	26/04/10	2-51-400-06	C900014577	TOFIELD LODGE	MEALS ON WHEELS	1,020.00
	26/03/13	2-51-400-07	C900014499	TOFIELD MERCURY PUBLISHING LTD	AD/ TRIBUTE HEALTHCARE WORKERS	49.00
	26/03/13	2-51-400-07	C900014499	TOFIELD MERCURY PUBLISHING LTD	AD/ CVITP	240.00
	26/04/10	2-51-400-14	C900014566	CANOE PROCUREMENT GROUP OF CAN	BILLINGS	7.43
	26/04/02	2-51-400-15	C900014554	KELLER, TOM	SENIOR MOVE TO HOLDEN	75.43
	26/03/13	2-51-510-00	C900014490	CANOE PROCUREMENT GROUP OF CAN	BILLINGS	321.02
						FUNCTION TOTAL
						5,274.87
56	26/03/13	2-56-250-00	C900014496	NELSON GRANITE LIMITED	PLAQUE/ BADRY	594.50
						FUNCTION TOTAL
						594.50
71	26/04/07	2-71-215-00	AP DRCT DB	TELUS COMMUNICATIONS LTD.	PHONES - NATURE CENTRE	86.59
	26/03/27	2-71-240-00	C900014517	VMJ CUSTODIAL SERVICES INC.	JANITORIAL - NATURE CENTRE	300.00
	26/03/31	2-71-250-00	AP DRCT DB	BMO BANK OF MONTREAL	BILLINGS	40.00
	26/03/31	2-71-400-01	AP DRCT DB	BMO BANK OF MONTREAL	BILLINGS	3,310.52
	26/04/10	2-71-411-00	C900014574	THE MARKETER	2026 GO EAST GUIDE	825.00
	26/03/27	2-71-540-50	AP DRCT DB	ALBERTA MUNICIPAL SERVICES COR	POWER - NATURE CENTRE	436.45
	26/03/27	2-71-540-51	AP DRCT DB	ALBERTA MUNICIPAL SERVICES COR	GAS - NATURE CENTRE	551.19

ACCOUNTS PAYABLES LISTING BY FUNCTION

Function	Date	Account Number (Including Delimiters)	Reference Number	Transaction Description	Transaction Description Additional	Transaction Amount
						FUNCTION TOTAL
						5,549.75
72	26/03/27	2-72-240-00	C900014517	VMJ CUSTODIAL SERVICES INC.	JANITORIAL - HALL CARETAKER	1,500.00
	26/03/31	2-72-255-00	AP DRCT DB	BMO BANK OF MONTREAL	BILLINGS	40.00
	26/03/27	2-72-540-50	AP DRCT DB	ALBERTA MUNICIPAL SERVICES COR	POWER - COMMUNITY HALL	357.70
	26/03/27	2-72-540-51	AP DRCT DB	ALBERTA MUNICIPAL SERVICES COR	GAS - COMMUNITY HALL	882.46
						FUNCTION TOTAL
						2,780.16
73	26/03/13	2-73-251-00	C000017051	NAPA AUTO PARTS TOFIELD	BILLINGS	30.43
	26/03/20	2-73-251-00	C900014502	CHEHADE, BRENDA	SHUTTLE DRIVER/ MAR 1-15	130.00
	26/03/20	2-73-251-00	C900014501	BELL MOBILITY	ACCT 528927011	16.38
	26/03/20	2-73-251-00	C900014503	FORSTNER, DORIS	SHUTTLE DRIVER/ MAR 1-15	395.00
	26/03/20	2-73-251-00	C900014506	MACPHERSON, ANDREW	SHUTTLE DRIVER/ MAR 1-15	170.00
	26/04/02	2-73-251-00	C900014559	TEEFY PROJECT SERVICES INC.	REPAIR/ COMMUNITY CHURCH	1,332.00
	26/04/10	2-73-251-00	C000017056	NAPA AUTO PARTS TOFIELD	BILLINGS	304.66
	26/04/10	2-73-251-00	C900014567	CHEHADE, BRENDA	SHUTTLE DRIVER/ MAR 16-31	160.00
	26/04/10	2-73-251-00	C900014569	FORSTNER, DORIS	SHUTTLE DRIVER/ MAR 16-31	470.00
	26/04/10	2-73-251-00	C900014579	UNITED FARMERS OF ALBERTA CO-O	FUEL & IN-STORE PURCHASES	505.70
	26/04/10	2-73-251-00	C900014571	MACPHERSON, ANDREW	SHUTTLE DRIVER/ MAR 16-31	165.00
						FUNCTION TOTAL
						3,679.17
74	26/04/10	1-74-400-10	C900014575	TOFIELD AGRICULTURAL SOCIETY	WESTERN DAYS/ FORTIS	1,000.00
						FUNCTION TOTAL
						1,000.00
75	26/04/07	2-75-215-00	AP DRCT DB	TELUS COMMUNICATIONS LTD.	PHONES - LIBRARY	153.58
	26/03/27	2-75-240-00	C900014517	VMJ CUSTODIAL SERVICES INC.	JANITORIAL - LIBRARY	425.00
						FUNCTION TOTAL
						578.58
76	26/04/07	2-76-215-00	AP DRCT DB	TELUS MOBILITY	CELL PHONES - PARKS	117.40
	26/03/20	2-76-215-01	C900014507	MCSNET	CUST# 0054024/ INTERNET	94.90
	26/04/10	2-76-250-00	C000017056	NAPA AUTO PARTS TOFIELD	BILLINGS	62.04
	26/04/07	2-76-250-01	AP DRCT DB	TELUS MOBILITY	CELL PHONES - PARKS	117.39
	26/03/27	2-76-250-02	AP DRCT DB	ALBERTA MUNICIPAL SERVICES COR	POWER - CAMPGROUND	65.17
	26/04/10	2-76-250-04	C900014568	FISHER HILL TREE COMPANY	2025/4915-54 AVE/ TRIM TREES	1,050.00
	26/04/10	2-76-250-04	C900014568	FISHER HILL TREE COMPANY	MAIN STREET PRUNING	1,200.00
	26/03/20	6-76-620-00	C900014509	PARK N PLAY DESIGN COMPANY LTD	DEPOSIT/ BELVEDERE PLAYGROUND	75,000.00
						FUNCTION TOTAL
						77,706.90

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ACCOUNTS PAYABLES LISTING BY FUNCTION

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Function	Date	Account Number (Including Delimiters)	Reference Number	Transaction Description	Transaction Description Additional	Transaction Amount
						FINAL TOTALS
						TOTAL 554,194.16

* * * E N D O F R E P O R T * * *



ALBERTA
PUBLIC SAFETY AND EMERGENCY SERVICES

*Office of the Minister
Deputy Premier of Alberta
MLA, Calgary-West*

AR 33175

April 02, 2026

Gene Hrabec
Reeve of Beaver County
5120 - 50th Street
Box 140
Ryley AB T0B 4A0
kmckinney@beaver.ab.ca

Dear Reeve Hrabec:

Thank you for your letter of March 11, 2026, regarding the renewed Police Funding Model (PFM). Alberta's government recognizes it is important for rural communities and their residents to understand the upcoming changes to municipal contributions.

The primary driver behind the changes reflected in the renewed PFM is the significant rise in front-line policing costs since the introduction of the Police Funding Regulation in 2020.

Due to collective agreements, inflation and additional positions since the current funding model was established in 2020, the cost of policing in smaller communities has gone up 57 per cent without any notable changes to service levels.

Under the previous model, the baseline municipal cost recovery remained frozen at \$69.8 million using 2018-19 policing cost data. In 2025, we froze the Police Funding Model for a year at \$27 million to consult with municipalities.

Beginning in 2026-27, the renewed PFM will align the funding formula more closely with current PPSA front-line policing costs. To support municipal planning, the transition to the updated baseline is being phased in over a five-year period at a cost of \$85 million.

The following outlines changes to the guiding methodology for calculating municipal contributions under the renewed PFM.

- The renewed model introduces simpler and more transparent cost modifiers that better reflect the local conditions and service realities, replacing complex or outdated factors, such as the Crime Severity Index.

.../2

- Eligible municipalities will now automatically receive full discounts that reflect adjustments for local RCMP vacancy rates and population density, respectively.
- While a community's eligibility cannot be determined until all data for a given year are finalized, municipal contributions may be reduced by up to 10% if a community qualifies for both modifiers.

The vacancy subsidy under the renewed PFM is determined by comparing a municipality's RCMP vacancy rate from the previous fiscal year to the average vacancy rate across all RCMP detachments serving municipalities under the model for that same period. Municipalities with vacancy rates below the average receive no subsidy, while those with vacancy rates equal to or above the average receive the full 5% discount. I want to make it clear that all money invested in the Police Funding Model goes back to the RCMP for policing in your members communities.

Preliminary estimates have been provided to all municipalities; these estimates will continue to be refined as updated information becomes available. By now, RMA member communities may have also received invoices for their share of 2025 front-line policing costs, including any applicable modifiers. Invoices for all PPSA communities will have been distributed this March.

In recent weeks, several RMA member communities have stressed the importance of transparency in helping to accurately communicate the incoming PFM changes to their residents. To this end, the Ministry of Municipal Affairs has commenced working towards the necessary changes to allow PPSA municipalities to display policing costs separately on tax notices, enhancing transparency for taxpayers.

Thank you once again for your letter.

Sincerely,



Honourable Mike Ellis
Deputy Premier of Alberta
Minister of Public Safety and Emergency Services

cc: Honourable Danielle Smith
Premier of Alberta

Honourable Dan Williams
Minister of Municipal Affairs

Honourable Rick Wilson
MLA, Maskwacis-Wetaskiwin

Jackie Lovely
MLA, Camrose

From: Dylan Bressey <president@abmunis.ca>
Sent: April 2, 2026 12:18 PM
To: Jeff Edwards <jedwards@tofieldalberta.ca>
Subject: Bill 28 Tabled in the Assembly

Hello Mayors, Councillors, and CAOs,

The Government of Alberta introduced Bill 28, the *Municipal Affairs & Housing Statutes Amendment Act*, on April 2, 2026. The legislation is a large omnibus bill that proposes several amendments to the *Municipal Government Act* (MGA), the *Alberta Housing Act*, and the *Libraries Act*. Given the complexity of the legislation, ABmunis will engage with you to share our preliminary analysis and to gather your feedback to help form our advocacy on the Bill and its implementation, which will include extensive regulatory development.

Councillor Accountability Framework

Included in the proposed amendments is a Councillor Accountability Framework that will establish expectations for councillor behaviour. The framework is intended to help build and maintain public trust, along with creating a strong foundation for good governance across Alberta.

ABmunis is encouraged to see the inclusion of the framework in the proposed amendments. Advocacy efforts by ABmunis, municipalities, and other associations across Alberta have included focused efforts on replacing the previously repealed codes of conduct. We are also pleased to see the inclusion of independent third-party investigators to hear complaints related to the framework. ABmunis and its members have been advocating for an independent body to manage complaints since codes were introduced.

We understand that many details related to the accountability framework will be established through regulations. We are encouraged by the commitment from the Minister to engage with municipalities and municipal associations, including ABmunis, on developing the necessary regulations. ABmunis will need your help in ensuring that our analysis of Bill 28 includes areas of consideration for future discussions related to the framework and we intend to continue the conversation during future events such as Summer MLC.

Other Amendments

There are several other amendments included in Bill 28. Key themes and topics include:

- Enabling Growth and Housing
 - "Automatic yes" and Automated Technology
 - Development permit statistics
 - Off-site levies

- Non-statutory studies
 - Reserve land for charter schools
 - Community Design Codes
- Assessment and Property Tax
 - Municipal Vacancy Tax
 - Standardized Assessment Rates
 - Grandfathering Historical Costs
 - Compliance and Reporting
- Governance & Accountability
 - Municipal viability
- Municipal Transparency
 - Public disclosure of municipal official salaries
 - Transparency of policing costs
 - Clarification of Reporting the Use of Natural Persons Powers
 - Modernizing Business Improvement Area (BIA) Governance
- Public Institutions & Utilities
 - Municipal Utility Governance
- Aggregate Pits (Environment and Protected Areas)
- Seniors Lodges (Assisted Living and Social Services)

Bill 28 is lengthy and ABmunis is completing a full analysis. A draft report outlining key changes will be published next week and will include the implications as well as ABmunis' proposed position. ABmunis will also hold a webinar with municipal elected officials and staff on April 14, 2026, at noon. Register [here](#) for the webinar.

We understand that there will be several supporting regulations and orders developed in the future to supplement the legislation. Similar to engagement on the Councillor Accountability Framework, we look forward to engaging with our members to provide input to Municipal Affairs on the details of the various regulations.

We look forward to connecting with you on the 14th and hearing your feedback and questions! In the meantime, if you have any questions or recommendations, please contact your ABmunis Board representative or send an [email](#) to our Policy and Advocacy team.

Dylan Bressey | President

E: president@abmunis.ca
 300-8616 51 Ave Edmonton, AB T6E 6E6
 Toll Free: 310-MUNI | 877-421-6644 | www.abmunis.ca



Preliminary Analysis of Bill 28: Municipal Affairs & Housing Statutes Amendment Act, 2026



Draft for member feedback – April 10, 2026

DRAFT

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Note: What follows is a draft distributed for member feedback and has not yet been reviewed or approved by ABmunis Executive Committee or Board of Directors.

Background

On April 2, 2026, the Government of Alberta released Bill 28, the [Municipal Affairs and Housing Statutes Amendment Act](#), which proposes amendments to the *Municipal Government Act* (MGA), the *Alberta Housing Act*, and the *Libraries Act*. What follows is a draft distributed for member feedback and has not yet been reviewed or approved by ABmunis Executive Committee or Board of Directors.

ABmunis' Perspective

Some of the proposed legislative changes reflect ongoing advocacy on items first presented in Bill 50, the *Municipal Affairs Statutes Amendment Act, 2025*. ABmunis submitted recommendations and [analysis](#) on Bill 50 to Municipal Affairs related to:

- The elimination of codes of conduct
- Use of natural persons powers
- Standard meeting procedures
- Councillor information requests

We appreciate that Municipal Affairs acknowledged concerns raised by municipalities, ABmunis, and the Rural Municipalities of Alberta (RMA). The Ministry has since introduced amendments through Bill 28 to mitigate those concerns.

ABmunis also supports the proposed introduction of a Councillor Accountability Framework, as well as the inclusion of third parties to investigate complaints under this framework. ABmunis, along with RMA and municipalities across Alberta, have expressed concerns with the elimination of codes of conduct since their repeal in Bill 50. In addition, under the previous code-of-conduct bylaws, ABmunis and RMA had advocated for an independent third-party integrity commissioner to investigate complaints. Although an independent office has not been established, we are pleased to see that Bill 50 introduces a third party to investigate complaints, ensuring a consistent and accountable investigation process.

Bill 28 does continue to raise concerns related to municipal autonomy and increasing cost pressures for municipalities across Alberta. ABmunis will continue to highlight mounting cost pressures and the cumulative impact that those pressures have on municipalities across Alberta through our [Property Taxes Reimagined](#) project.

The following analysis includes areas where ABmunis has identified risk to municipal autonomy, potential for increased financial strain, and areas where additional feedback from members is required to support future advocacy efforts.

Next Steps and Change Management

ABmunis remains committed to raising our questions and concerns with Municipal Affairs so the Ministry is fully informed about what these proposed changes would mean for municipalities. If passed, Bill 28 will require significant work by ABmunis, other municipal associations, the Government of Alberta, and Alberta municipalities to develop the regulations enabled through the proposed legislation. Regulations are proposed for:

- The Councillor Accountability Framework
- Automatic Yes for development permits
- Non-statutory studies related to development
- Community Design Codes
- Assessment of Designated Industrial Property
- Governance of Utilities

Regulations will be extensive and ABmunis remains committed to working collaboratively with Municipal Affairs and other municipal associations on the development of all future regulations. These regulations will further clarify the requirements that have been introduced in Bill 28 and may have additional impacts on municipalities.

Changes to the Municipal Government Act

Unless otherwise noted, the proposed changes to the *Municipal Government Act* will come into force upon Royal Assent.

Accountability – Councillor Accountability Framework

Proposed Change	ABmunis Analysis
<p>Councillor Accountability Framework Allows for the Minister to, by regulation, establish a universal councillor accountability framework for all municipalities across Alberta. (Division 1.01, s. 146.011)</p>	<p>Support in Principle Bill 50, the <i>Municipal Affairs Statutes Amendment Act, 2025</i>, repealed provisions relating to municipal codes of conduct (s. 145(10)), as well as prohibiting any future bylaw or resolution in relation to the behaviour or conduct of councillors or council committees (s. 145(9)).</p> <p>Since the repeal of codes of conduct, ABmunis, along with other municipal associations and municipalities, has advocated for these codes to be reinstated to strengthen ethical, respectful, and accountable conduct for elected officials.</p> <p>Bill 28 outlines that any future accountability framework may include:</p> <ul style="list-style-type: none"> • Rules respecting pecuniary interest (subject to s. 170, 172, 173, and 174(1)(g) to (i)) • Rules respecting the use of municipal assets and services • Rules respecting the confidentiality of information • Rules respecting egregious behaviour, threatening behaviour, or improper use of influence • Rules respecting the conduct and terms of investigators or appeals commissioners • Rules respecting processes for a complaint, an investigation, a preliminary review, a decision to apply sanctions, and appeals • An investigator’s power • Rules respecting the publication of information • Rules respecting the contents of a pecuniary interest report • Custody and retention of records related to preliminary reviews, investigations, reports and appeals • Permitted sanctions • Timelines for making a complaint, appeals, making an order and releasing findings, and reasons provided by an appeals commissioner or Minister • Setting fees for complaints and appeals <p>ABmunis understands that significant details related to the framework will need to be drafted as part of the regulation. We look forward to the opportunity to fully collaborate with the Ministry on regulations. We recognise that member engagement will be crucial to this process.</p>

Proposed Change	ABmunis Analysis
	<p>Gap in Accountability for Public Members on Council Committees We note that Bill 28 does not apply to council committees, which we see as a significant gap. Changes in Bill 50 prohibited councils from passing bylaws or resolutions pertaining to the behaviour of councillors or other members of council committees who are not councillors. While council may govern and establish basic requirements for council committees, they still lack a mechanism to hold non-elected committee members accountable for their behaviour.</p> <p>Costs to Municipalities ABmunis continues to be concerned about the cumulative impact of costs on municipalities. We understand that under the framework, municipalities will be required to cover costs related to preliminary reviews and investigations while the Minister covers costs associated with appeals or Minister-initiated investigations. Regulations related to costs, including establishing fees for complaints, and standard fee structures for preliminary reviews and investigations, will be critical to ensure that the framework is not only accessible to municipalities, but also reduces unintended financial strain. For example, consideration could be given to establishing fees to file a complaint that could be reimbursed if the complaint is found to merit investigation but would be put towards covering costs if the preliminary review finds the complaint to be frivolous or vexatious. This is discussed in further detail in the section on “Preliminary Review” Ongoing engagement with members will be required.</p>
<p>Complaints and Investigations If an accountability framework is established, the Minister must designate investigators for the purposes of investigating complaints received under the framework. (s. 146.02)</p> <p>A councillor is permitted to make a complaint against another councillor if they have reasonable grounds to believe there has been a contravention of the accountability framework. (s. 146.021)</p> <p>Upon receiving a complaint, a council will be required to appoint an investigator to conduct an investigation. (s. 146.03)</p>	<p>Support in Principle and Further Details Required Investigators ABmunis has advocated for an independent third-party ethics/integrity commissioner since the introduction of codes of conduct. Although Bill 28 does not formally establish an independent office, ABmunis supports the requirement for investigations to be completed by an independent third-party.</p> <p>ABmunis understands that the Minister must designate the individuals that the Minister considers qualified, “subject to any terms and conditions the Minister considers necessary.” Consequently, ABmunis looks forward to working with Municipal Affairs to establish the criteria related to investigator qualifications and finalize a roster of investigators available to municipalities.</p> <p>We understand some municipalities already have independent offices of integrity commissioners and in principle, those commissioners would be eligible to apply to be appointed as investigators of complaints.</p> <p>Complaints Bill 28 allows for a councillor to file a complaint if they have reasonable grounds to believe that another councillor on the same council has contravened the framework. Councillors can file a complaint on</p>

Preliminary Analysis of Bill 28: Municipal Affairs and Housing Statutes Amendment Act, 2026

Proposed Change	ABmunis Analysis
	<p>behalf of the public or administration. Bill 28 requires that a councillor filing a complaint does so in a form acceptable by council.</p> <p>ABmunis recommends that considerations be made in the regulations for a mechanism where complaints emerge as part of intermunicipal collaboration discussions.</p> <p>Although we understand that the framework provides the authority for council to create a “form” for receiving complaints, ABmunis recommends establishing a form in the regulation to provide consistency across the province, rather than every municipality creating their own format via council policy.</p> <p>Further, the legislation doesn’t specify if a group of councillors could jointly file a complaint against another councillor to prevent multiple complaints on the same violation. Additional clarification is required and consideration should be given to the potential for a joint complaint.</p> <p>ABmunis has noted that there appears to be a gap between how complaints are received and how investigation reports are shared with council. Bill 28 is unclear on whether complaints are submitted in closed session to protect confidentiality. It also does not clearly state whether a councillor named in a complaint can see it before it is formally submitted or reviewed by council.</p> <p>Investigations</p> <p>Upon receiving a complaint, councils must appoint an investigator to investigate the complaint, and the municipality is responsible for the costs of the investigation. The legislation is unclear as to whether accepting a complaint and passing a resolution to appoint an investigator must be done at the same meeting or within a time period specified in the regulation.</p> <p>ABmunis understands that the province intends to establish regulations respecting fees associated with filing a complaint. We support development of a fee structure that balances attraction of qualified investigators with the need to control costs for municipalities.</p> <p>An investigator has the power to:</p> <ul style="list-style-type: none">• Make inquiries of any person they believe has or may have information relevant to the investigation• Demand the production of records or documents• Make copies of any documents or records• Access any municipal land or facilities• Do anything permitted in the accountability framework

Proposed Change	ABmunis Analysis
	<p>However, the legislation does not set out the responsibilities of the municipality, its employees, the complainant, or the person subject to the complaint.</p> <p>Prior to an investigative report being submitted, if either the person who made the complaint or the person subject to the complaint is no longer a member of council, the investigation must end immediately. The investigator must inform the council and the Minister that the investigation has ended and the reasons for the conclusion. ABmunis believes that unintended consequences may result if an investigation ends because the complainant is no longer on council, but the councillor subject to the complaint remains. There are many reasons why a complainant may resign, and their resignation does not mean that the contravention was fully investigated with a resolution being identified, nor will it guarantee that a similar complaint will not arise in the future given the inability to formally conclude the investigation. There are also risks that a councillor subject to a complaint could resign to end an investigation and then run again for council at a later point. In addition, concluding an investigation without disclosure of findings does not provide transparency to the public or the remainder of council. At the same time, concluding an investigation with resignations does save the municipality from spending additional time and money on an investigation.</p> <p>The legislation also permits the Minister to appoint an investigator if they are of the opinion that a councillor may have contravened the accountability framework.</p> <p>Outstanding Questions</p> <ul style="list-style-type: none"> • Are municipalities required to establish a policy for the purposes of outlining the form in which a complaint is considered “acceptable by council”? If so, what is the timeline for councils to establish their policies after the implementation of any regulation? • Are municipalities permitted to establish a process for receiving complaints from the public that could then inform whether a councillor may wish to proceed with a complaint under the framework? • If a councillor resigns to end an investigation and then chooses to run in the by-election, is there a mechanism to ensure the investigation can continue or is a new complaint required if the person is re-elected to council? • Will the regulations include a mechanism to manage multiple complaints on the same issue or allow for multiple councillors to be named as complainants on the complaint? • Does council formally accept a complaint, if in the acceptable format, by resolution or is it submitted in closed session? Investigator reports are first submitted in closed session, but similar processes are unclear related to complaints. • Is there an intention to ensure a different mechanism for public or employee complaints that ensure accountability of elected officials? • Section 146.03 requires that council must appoint an investigator if it receives a complaint. What is the timeline for council to appoint an investigator after receiving the complaint?

Preliminary Analysis of Bill 28: Municipal Affairs and Housing Statutes Amendment Act, 2026

Proposed Change	ABmunis Analysis
<p>Preliminary Review An investigator is required to conduct a preliminary review prior to completing an investigation. (s. 146.05)</p>	<p>Support Prior to proceeding to an investigation, Bill 28 outlines that an investigator must complete a preliminary investigation to determine if a complaint is frivolous, vexatious, or outside of the scope of the accountability framework.</p> <p>ABmunis supports the concept of a preliminary review since municipalities will be responsible for the costs associated with an investigation. If it is determined a complaint is frivolous or vexatious or falls outside of the scope of the framework, municipalities will only be responsible for the costs of the preliminary review rather than the full investigation.</p> <p>We also support requiring the investigator to file a report of the findings with council, as it ensures transparency.</p> <p>ABmunis recommends that related regulations establish a clear definition of “frivolous” and “vexatious” to ensure that the same standard is applied by all investigators. This also ensures clarity for all elected officials who may use the accountability framework in the future.</p> <p>As mentioned in a previous section, ABmunis also recommends establishing a fee payable to the municipality for filing a complaint. The municipality would hold the fee until the preliminary review has concluded. If the review finds that the complaint was frivolous or vexatious or falls outside of the scope of the accountability framework, the municipality would retain the fee. If the review determines the complaint falls within the framework, the fee is refunded to the complainant. The intention is not to deter complaints but rather to recognize the costs that municipalities will be responsible for when a complaint is received and ensuring there is accountability for the person filing the complaint. To reflect differences among municipalities in Alberta, a minimum and maximum fee could be set, while allowing each municipality to choose a fee that fits its needs, as long as it does not exceed the maximum.</p>
<p>Decisions and Sanctions An investigator must prepare a report for council that summarizes the investigation, recommendations, and reasons for the recommendations. (s. 146.07)</p> <p>After receiving an investigation report, council must determine if the councillor has contravened the framework. (s. 146.08)</p>	<p>Support in Principle and Further Details Required An investigator must submit an investigation report that includes:</p> <ul style="list-style-type: none"> • A summary of the investigation • Recommendations on whether council should find that the councillor has contravened the framework • Reasons for the recommendations • Recommended sanctions, if any <p>This report ensures transparency and accountability of the framework and the investigative process. The report must be submitted to council via closed session and be made publicly available in accordance with the framework.</p>

Preliminary Analysis of Bill 28: Municipal Affairs and Housing Statutes Amendment Act, 2026

Proposed Change	ABmunis Analysis
	<p>After receiving a report, council must pass a resolution determining if the councillor has contravened the framework. If council determines that a contravention has occurred, the council must apply the sanctions recommended in the report, apply one or more different sanctions, or apply no sanctions. A councillor who is the subject of a complaint is not permitted to participate in discussions related to the report nor any resolution. They cannot vote on any resolution related to the report and must leave the room until the discussion and voting has finished.</p> <p>Sanctions will be determined through regulation, and it remains unclear what type of sanctions will be available to investigators and councils. ABmunis looks forward to future engagement during the development of the regulations.</p> <p>There continues to be a gap in relation to Occupational Health and Safety (OHS), specifically complaints filed against a councillor by reason of unsafe work environments. Although a complaint may be filed by administration due to action or behaviour of a councillor under OHS, the councillor cannot be individually sanctioned at the conclusion of an investigation. The municipality is responsible for any necessary remedies or sanctions. This approach continues to lack the necessary accountability when complaints related to OHS have been filed against elected officials.</p> <p>Outstanding Questions</p> <ul style="list-style-type: none"> • The investigation report must be submitted in a closed session and made publicly available in accordance with the regulations. However, council is required to make a resolution after receiving the report. Is the intention that the investigation report and council resolution be dealt with at separate meetings to ensure the report is publicly available to support transparency? • Further, requiring the councillor subject to the complaint to leave the meeting room implies that they cannot be present in closed session where the investigation report is submitted. Does this mean that the councillor subject to the complaint will not have access to the report until it has been made public? • Although there is a requirement for the councillor subject to the complaint to leave the room when discussion regarding the report or a resolution takes place, the same requirement doesn't exist for the person who has filed a complaint. Is the intention that the complainant is still permitted to participate in discussion even though a bias may exist, but the person subject to complaint must leave the room due to perceived bias? ABmunis supports requiring the councillor subject to the complaint to abstain from discussion and voting, but in the spirit of transparency, any person who is the subject of a complaint should be afforded the ability to hear discussion related to the complaint.
Pecuniary Interest Report	Support in Principle and Further Details Required

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Proposed Change	ABmunis Analysis
<p>Requires an investigator to immediately stop an investigation and report to council if there are reasonable grounds to believe a councillor may be disqualified due to a pecuniary interest. (s. 146.06)</p>	<p>ABmunis understands that the intention of including pecuniary interest in the accountability framework is to enable an independent investigator to verify whether or not pecuniary interest rules have been violated prior to filing a court application. This initial check-and-balance is helpful to council and ensures as much information is gathered and provided to council prior to incurring the costs of a court application.</p> <p>If a pecuniary interest has been found by the investigator, council will be required to file a court application for disqualification if the councillor chooses not to resign. In all other instances of disqualification, council may still choose to file an application with the courts. Filing court applications for disqualification can have serious financial implications for municipalities.</p> <p>Outstanding Questions</p> <ul style="list-style-type: none"> Section 174 of the <i>Municipal Government Act</i> includes several additional violations outside of pecuniary interest that are subject to disqualification: most notably, instances where a councillor may have been ineligible or has ceased to be eligible for council under the <i>Local Authorities Election Act</i>. Why are investigations related to pecuniary interest the only instances of disqualification included in the accountability framework? We believe there would be cost savings for municipalities for all instances of potential disqualification to be investigated given the financial impact of court applications. Given council will be compelled to file a court application if a councillor chooses not to resign, will the regulation outline a timeframe for council to act?
<p>Appeals If an accountability framework is established, the Minister must designate commissioners for the purpose of hearing appeals. (s. 146.09)</p>	<p>Support and Further Details Required This amendment supports independent investigations and principles of procedural fairness by ensuring that a person who has made a complaint, or the person subject to a complaint, may appeal the council's determination that there was or was not a violation of the accountability framework and/or the council's decision to apply or not to apply a sanction. We expect the associated regulation to specify the timelines for appeals and the fees for filing an appeal.</p> <p>ABmunis understands that this appeal process does not prevent a complainant or person subject to a complaint from filing a further appeal to the Court of King's Bench.</p> <p>Although ABmunis supports the appeal process, the drafted process requires the commissioner to recommend to the Minister whether to accept, reject, or vary the council's determination and the sanctions (or lack thereof). The Minister must then determine if there has been a contravention and may choose to apply one or more sanctions. ABmunis appreciates that this provision may have been included in legislation given Municipal Affairs' experience with select dysfunctional councils. At the same time, it limits municipal autonomy.</p>

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Proposed Change	ABmunis Analysis
	<p>ABmunis recommends that the Appeals Commissioner be required to file their report with both the Minister and the council for transparency.</p>
<p>Standard Meeting Procedures Intention to create standard meeting procedures through regulation that municipalities will be required to follow at minimum (not included in Bill 28).</p>	<p>Further Details Required Based on authority granted in Bill 50 (2025), ABmunis understands that the Minister of Municipal Affairs still intends to create a regulation or ministerial order outlining meeting procedures that set a minimum standard for all municipalities. We further understand that municipalities will be able to pass procedural bylaws that build on the standard procedures set by regulation. We also understand that the procedures are not expected to significantly impact municipalities.</p> <p>We will continue to engage with the Ministry on these procedures and look forward to future engagement on the regulation as it is developed.</p>

Governance of Viability Reviews

Proposed Change	ABmunis Analysis
<p>Public Vote on Viability The public vote from a viability review will be non-binding and the Minister will have discretion on what recommendation to make to Cabinet when considering whether a municipality should dissolve. (s. 130.1(2) and 130.1(3))</p>	<p>Member Feedback Required Currently, when a viability review is complete and residents vote on whether the municipality should be dissolved, the Minister is bound by the results of the vote. For example, if residents vote to dissolve, the Minister must recommend to Cabinet that the municipality be dissolved.</p> <p>The proposed amendment will make the public vote non-binding, giving the Minister discretion on what recommendation to make to Cabinet.</p> <p>ABmunis' members have raised questions about whether the current viability review process adequately informs residents prior to a vote on viability. There are examples of communities that have gone through viability review processes and voted to remain, only to run into challenges soon thereafter that results in a review that ends in dissolution. One of our strategic initiatives for the year is to develop recommendations to enhance Municipal Measurement Indicators and the Viability Review process to better inform councils and residents of the factors impacting the municipalities finance and governance. We will engage members as we develop these recommendations. Currently, ABmunis does not have direction from members on whether the public vote should remain binding or if there is support for the Minister to have more authority based on their access to broader information.</p> <p>Outstanding Questions:</p> <ul style="list-style-type: none"> • Under what circumstances would the Minister consider recommending Cabinet disregard the results of vote.

Municipal Transparency

Proposed Change	ABmunis Analysis
<p>Public Disclosure of Municipal Official Salaries Beginning in 2027, municipalities will be required to disclose the total compensation and severance for each employee who exceeds the threshold outlined in the <i>Public Sector Compensation Transparency Act</i>. (Part 6.1, s. 215.1-215.7)</p>	<p>Further details and - Member Feedback Required This proposed change was expected, as the Premier's 2025 mandate letter directed the Minister of Municipal Affairs to “conduct a review of compensation and benefits for municipal officials to ensure taxpayer dollars are being respected and compensation levels are commensurate with time commitment and responsibility, including through the establishment of a salary disclosure”.</p> <p>The proposed changes align with public disclosure in the Alberta public service, including the threshold established in the <i>Public Sector Compensation Transparency Act</i>. As of 2025, the threshold is \$133,813.</p> <p>Bill 23, the <i>Justice Statutes Amendment Act</i>, is currently being considered by the legislative assembly and proposes a base salary and severance threshold of \$130,000 for employees of the Government of Alberta, as well as employees of a public sector body, education body, or municipal authority. The bill has not yet been passed by the assembly.</p> <p>While municipalities already report the compensation of the Chief Administrative Officer through the annual financial statements, this amendment proposes to require municipalities to publish a listing on the municipality’s website of all employees whose compensation exceeds the specified threshold. If no employee exceeds the threshold, the municipality must still publish that information and notify the Minister.</p> <p>The Minister has the authority to issue an order requiring an internal audit to ensure compliance, as well as requiring the results of the audit to be made public. If the Minister has ordered an audit, the municipality will be responsible for the costs that the Minister has incurred for the audit and publishing the results.</p> <p>ABmunis is uncertain of the problem the proposed amendment is trying to solve, as well as its overall purpose. Some members have highlighted that the proposed amendment increases public transparency in relation to municipal finances and increases accountability. Salaries in the municipal sector vary based on the size and location of communities, responsibilities of the position, and many other factors. There may be unintended consequences as it can lead to increased compensation due to being used as a bargaining tool for candidates. Unlike other orders of government, municipalities are already required to set their budgets, which include administration costs, in public. We will continue to gather feedback from members to inform our advocacy efforts on this topic.</p>
<p>Transparency of Policing Costs</p>	<p>Support</p>

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Proposed Change	ABmunis Analysis
<p>Allows municipalities to show the portion of the tax rates that are required to raise revenue to pay amounts owing under the <i>Police Act</i>. (s. 334(4)).</p>	<p>ABmunis supports this change to enable municipalities to proactively show the costs of policing under the <i>Police Act</i> on the tax notice. Municipalities are already empowered to show the total requisition required to be paid into the Alberta School Foundation Fund (education property taxes) under the <i>Education Act</i>.</p> <p>This change enhances transparency and clarity for the taxpayers in municipalities who are facing increased policing costs under the <i>Police Act</i>. Addressing policing costs will continue to be a priority for ABmunis for the foreseeable future.</p>
<p>Clarification of Reporting the Use of Natural Persons Powers Clarifies when notice must be provided to council as it relates the use of municipality's natural person powers. (s. 208)</p>	<p>Support in Principle Bill 50, the <i>Municipal Affairs Statutes Amendment Act, 2025</i>, introduced the requirement for the CAO to notify council in writing when exercising the use of natural persons powers. ABmunis noted at the time that this provision would add significant burden to municipal administrations.</p> <p>Bill 28 clarifies that reporting is not required when the use of natural persons powers is related to:</p> <ul style="list-style-type: none"> • A matter that has been approved by bylaw or resolution of council • A personnel matter • A routine operational matter • An emergency response • Seeking a legal opinion on behalf of the municipality. <p>Although the CAO will still be required to report the use of natural persons powers within 14 days of their use, the additional clarity of when reporting is not required will significantly reduce reporting and the strain on administration.</p> <p>While we are pleased that Bill 28 brings greater clarity to provisions introduced in Bill 50, we still question the need for this provision in the first place.</p>
<p>Clarification of Councillor Access to Information Clarifies when the CAO must fulfill information requests and enables municipalities to pass a bylaw defining “substantial information.” (s. 208.1)</p>	<p>Support in Principle ABmunis is pleased to see that Bill 28 includes clarification related to councillor information requests, given the concerns we raised following the introduction of Bill 50.</p> <p>The proposed amendment clarifies that when information has been provided to a councillor in response to an information request, and the information is publicly available, the CAO may provide the information to all other councillors but is not required to. Further, a council may pass a bylaw outlining “substantial information requests” and may identify when a resolution is required before the CAO complies with the request, as well as any reporting requirements in the case of substantial information requests by the CAO.</p> <p>The provisions in Bill 28 recognize that requests for substantial information can mean different things for different municipalities based on their size and administrative capacity. Enabling bylaw-making authority</p>

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Proposed Change	ABmunis Analysis
	recognizes municipal autonomy and ensures that the decision relating to information requests rests with individual municipalities, rather than a one-size-fits-all approach.
Modernizing Business Improvement Area (BIA) Governance Creates greater flexibility related to BIA governance. (s. 53)	Support ABmunis participated in consultations on this topic throughout 2025. Consensus was not reached during the engagement on significant changes to BIAs. The proposed changes are minor and consistent with ABmunis' recommendations to the province.

Enabling Growth and Housing

Proposed Change	ABmunis Analysis
Automatic Yes and Automated Technology Clarifies that a municipality may authorize the use of an automated system for making decisions on applications for development permits and issuing development permits. (s.640.2(c.1) and s.694)	Support and Further details required Use of automated technology for the purpose of making decisions on applications for development permits is consistent with current practices in some large municipalities. ABmunis understands that the province intends to establish regulations outlining requirements for automatic approvals of certain development permits. Initial conversations indicate the intention is to focus on low-risk permits, such as fences and decks. If this is what emerges from the regulatory development process, it will be consistent with feedback heard during the Enabling Growth and Housing Affordability Consultations held in 2025.
Development Permit Statistics Municipalities greater than 15,000 will be required to publicly report development permit activity and timelines. (s 683.2)	Further Details Required ABmunis broadly supports efforts to enhance transparency and notes that many municipalities are already proactively reporting some of the newly required statistics. Municipalities greater than 15,000 will be required to report no later than March 31 of every year: <ul style="list-style-type: none"> • The total number of applications for development permits that were received • The total number of development permits issued • The average and median number of days from when the application for a development permit was received to when the application is complete or refused • The average and median number of days from when an application was complete to when the development permit was issued or refused • A comparison between the averages to the required timelines in the MGA While transparency is important, this legal requirement is a new layer of red tape which will add to the total of cost increases imposed upon municipalities.

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Proposed Change	ABmunis Analysis
<p>Off-Site Levies (OSLs) Clarifies costs that may be included in off-site levy charges and expands exemptions for charter and independent schools. (s. 648(a) 1.2 and s. 648(b) 2.11)</p>	<p>Oppose and Member Feedback Required</p> <p>Presently, the MGA itemizes what an OSL may be used for. The amendments seek to also itemize items that are explicitly exempt from OSLs, including:</p> <ul style="list-style-type: none"> • Operational costs • Capital costs relating to commercial retail facilities included in the design of a facility referred to in s. 648(2) and (2.1) that are not related to the delivery of core services • Anything not permanently affixed to a facility (such as vehicles and furniture) • Capital costs incurred to build to a standard higher than the standard required under building codes <p>The proposed changes limit municipal autonomy and the ability for municipalities to cover certain costs through OSLs under the principle of “growth paying for growth”. Any limits to the ability of municipalities to raise revenue to cover costs is concerning, especially during a time of increasing pressure on the property tax base. For example, as outlined in our Property Taxes Reimagined project, the cost of purchasing a new fire truck to reach newly developed areas has increased by about 70 per cent over the last five years. We also note that, “core services” is not clearly defined.</p> <p>In addition, the provision excluding OSLs from covering capital costs beyond building codes limits the ability of municipalities to respond to local circumstances. For example, ensuring infrastructure is resilient to extreme weather risks.</p> <p>Bill 28 also expands exemptions from schools owned by or leased to a school board to now include Charter and Independent schools. ABmunis will need to engage members on whether they support the proposed expansion of exemptions related to Charter and Independent schools.</p>
<p>Non-Statutory Studies Intention to create future regulations to streamline development approvals (not included in Bill 28).</p>	<p>Concerns - Further Details Required</p> <p>The legislation related to non-statutory studies is vague and lacks clarity, limiting ABmunis analysis. The Bill 28 Information Guide released by Municipal Affairs commits to a future regulation that will build on the amendments proposed for offsite levies by examining the role of non-statutory studies in the development process to further streamline approvals. More details are required to understand how the province intends to limit the use of non-statutory studies. ABmunis will remain engaged with Municipal Affairs to better understand the intention of a future regulation. We expect to participate in future engagements on this topic.</p>
<p>Reserve Land for Charter Schools Charter schools accredited by the Ministry of Education and Childcare would be allowed to</p>	<p>Member Feedback Required</p> <p>Bill 28 proposes to amend the MGA to expand the types of schools that can access reserve land. ABmunis understands that while this change makes reserve lands available to Charter and Independent schools, it</p>

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Proposed Change	ABmunis Analysis
<p>access municipal and school reserve land. (s.616 (a) and 648(a) 1.2)</p>	<p>does not change the land allocation process. We understand the intention is to treat Charter and Independent schools the same as public schools. Members have also identified challenges with the process and costs associated with siting and servicing of new schools in addition to school site ownership. We invite members to share their feedback on how this proposed change may impact municipalities and raise any related questions.</p>
<p>Community Design Codes Intends to establish Minister’s authority to create design codes via regulation. (s.640.3)</p>	<p>Concerns - Further Details Required The proposed introduction of provincially established Community Design Codes represents a significant shift of land use planning authority from municipalities to the province. While ABmunis appreciates the province’s desire to help communities remain attractive, competitive, and reflective of a unique sense of place, the ability of this code to override municipal statutory plans and land use bylaws, along with Ministerial authority to require municipalities to adopt design codes, raises concerns about municipal autonomy, local context, and community-driven planning outcomes. Many communities already struggle to attract development, and adding another provincial layer of requirements could further deter investment or slow projects in areas that can least afford additional barriers. Further details are required on how the design codes would be developed, applied, and tailored to reflect diverse municipal needs before the impacts on local planning authority, economic development, and governance can be fully assessed.</p> <p>ABmunis understands there are no current plans for the Minister to impose a community design code on municipalities, but note an inconsistency between the stated intention and what has been drafted in Bill 28. Clarity is required to fully understand the future of the regulation, including any voluntary acceptance by municipalities. ABmunis is committed to remaining fully engaged with the Municipal Affairs during the future development of the design code regulation.</p>

Assessment & Property Taxation

Proposed Change	ABmunis Analysis
<p>Vacancy Property Tax If a council creates a residential assessment sub-class for property that is not a primary residence, that sub-class may not be assigned to a residential property that is wholly or partially owned by one or more individuals that reside in Alberta. (s. 297(2.01))</p>	<p>Opposed This proposed change was expected as the Premier’s 2025 mandate letter directed the Minister of Municipal Affairs to “protect Albertans from specialized municipal taxes directed at homes that are not a primary residence”. The amendment only applies to situations where municipalities create a sub-class(es) under the Class 1 Residential assessment class. Therefore, if your municipality does not have sub-classes for residential property, there is no impact on your municipality.</p> <p>Application for Personally Owned Residences The amendment still enables a municipality to charge a different property tax rate on vacation or rental homes, but it may only be applied to properties that are wholly owned by persons who live outside Alberta.</p>

	<p>If there are multiple owners of a property and at least one of the owners resides in Alberta, then the municipality is prohibited from assigning it a residential sub-class that is specific to not being a primary residence.</p> <p>Application for Residential Property Owned by a Corporation The amendment only applies to properties owned by individuals. Therefore, if a corporation owns a vacation or rental home, the municipality is permitted to assign it a separate assessment class and levy a different tax rate.</p> <p>This amendment, if passed, is deemed to have come into force on January 1, 2026.</p> <p>Call to Action if Using Residential Sub-Classes Municipalities who currently use assessment sub-classes for different types of residential property should ensure that their tax rate bylaw clearly defines what types of property are subject to that sub-class(es). Without sufficient definitions in your tax rate bylaw, your municipality may unintentionally be subject to the new requirements of section 297(2.01) related to residential property that is not a primary residence. Common examples may be where municipalities have sub-classes for vacant residential land or multi-family residential property.</p> <p>If your municipality has an assessment sub-class that triggers the proposed section 297(2.01), you will have 45 days after Bill 28 comes into force to either amend your bylaw or correct the assessment roll and reissue assessment notices for those properties for the 2026 taxation year. This is detailed in the proposed section 297.1 in Bill 28.</p> <p>ABmunis opposes limits to municipal autonomy to develop solutions tailored to local contexts. Municipalities across Alberta have unique challenges, including with affordable housing, that require flexible solutions. Given constraints on both municipal and provincial finances, we have questions as to how the province will work with municipalities to ensure much needed affordable housing will be built.</p>
<p>Equity in Assessment of Industrial Property New clause clarifies that the assessment of a designated industrial property or machinery and equipment property is deemed equitable if the assessor has applied the standards and procedures set out in the regulations. (s. 293(1.1))</p>	<p>Support in Principle Some industrial property owners have appealed their assessments on the basis that one property's valuation differs from industrial properties that they consider comparable. The proposed clause is intended to clarify that comparable properties do not have to have similar assessment valuations as long as the regulations have been followed consistently. The differentiation in valuations of comparable industrial properties is a product of Alberta's regulated assessment approach for industrial property, which is different from the market value approach used for residential and commercial property.</p> <p>ABmunis supports the amendment to increase clarity in Alberta's assessment system and ideally reduce assessment appeal costs for municipalities.</p>

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<p>Regulations for Designated Industrial Property New provisions added to enable the Minister to make regulations related to designated industrial property and machinery and equipment. (s. 322(1))</p>	<p>Support in Principle and Concerns - Further Details Required This amendment relates to Municipal Affairs' current multi-year review of how industrial property is assessed. Historically, the Minister published a Construction Cost Reporting Guide that defines how some Designated Industrial Property and machinery and equipment are assessed. These amendments will enable the Minister to set these rules through standard regulations instead of a guide.</p> <p>ABmunis' supports the province's intent to bring clarity to the assessment system through new regulations, as the existing system has not been updated since 2005. The current lack of clarity has led to significant legal costs for municipalities when managing costly appeals related to the assessment of Designated Industrial Property and machinery and equipment.</p> <p>However, ABmunis has concerns with some of the broader policy changes that will be formalized through these new regulations. The policy changes were announced by the Minister of Municipal Affairs via letter to municipalities on April 1, 2026. ABmunis concerns will be shared with members through our The Weekly newsletter.</p>
<p>Penalty for Non-Reporting Enables the Minister to charge a penalty if a property owner does not provide the information requested by the provincial assessor within 60 days of the request. (s. 295(1.1))</p>	<p>Support Under the regulated assessment system for designated industrial property, the provincial assessor requires annual reporting of information by property owners, but some property owners fail to report or do not report on time, which prevents assessors from developing accurate assessments. The regulations are expected to prescribe penalties of up to \$10,000 for non-reporting. ABmunis supports the amendment to increase accountability in the regulated assessment system.</p>
<p>Dismissal of Complaint Due to Non-Reporting Adds a requirement for the Land and Property Rights Tribunal to dismiss an assessment complaint if the property owner did not provide the information requested by the assessor within 60 days of the request. (s. 499(2) and 295(4))</p>	<p>Support This amendment is intended to strengthen accountability by property owners to report information to the assessor when requested so that assessors have increased clarity when determining an assessment. The Land and Property Rights Tribunal hears all assessment complaints on Designated Industrial Property, which often require annual reporting by the property owner. This amendment will therefore incentivise owners to report on time so that they maintain the option to lodge an appeal.</p>

Public Institutions & Utilities

Proposed Change	ABmunis Analysis
<p>Governance of Utilities Enable Cabinet to transfer ownership of a municipal public utility to a public utility entity (e.g. a controlled corporation or regional</p>	<p>Concerns - Further Details Required The intent of this amendment is not clear, but ABmunis assumes that the province wants legal authority to take action to change the governance of a public utility (water and wastewater services) in situations where</p>

Can you confirm this wording for the question for the lawyer .

We have residents wanting to have 3 lots amalgamated into 2. Each resident would increase their lot frontage by 25'. The restrictive covenant states that all homes must occupy a minimum of 70% of the lot. If we proceed with the subdivision the 2 house will not be in compliance with the RC.

Does the MPS need to uphold the Restrictive Covenant when is comes to a subdivision application ?

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Proposed Change	ABmunis Analysis
commission). Details will be subject to the development of regulations. (s. 44.1).	a municipality is not managing the utility to what the province deems a reasonable standard. Our preliminary concern is the potential override of local autonomy. Outstanding Questions <ul style="list-style-type: none"> • What situations will necessitate the province exercising this authority? • Will the regulations define a framework of criteria that must be triggered before the province transfers ownership of a public utility?

Aggregate Pits (Environment and Protected Areas)

Proposed Change	ABmunis Analysis
Aggregate Pits Clarifies how municipal land-use decisions interact with provincially approved aggregate pit registrations under the <i>Environmental Protection and Enhancement Act</i> and requires municipalities to approve a development permit where the registration has been approved by the province. (s. 619.1)	Concerns - Further Details Required The proposed changes will give aggregate pit registrations under the <i>Environmental Protection and Enhancement Act</i> precedence over municipal statutory plans, land use bylaws, subdivision decisions, and development approvals. Municipalities will be obligated to approve a pit application when it aligns with the registration filed under the <i>Environment Protection and Enhancement Act</i> within prescribed timelines, with limited ability to impose local conditions or hold hearings. While ABmunis understands the intent to provide regulatory clarity and certainty for aggregate resource development, these changes raise concerns about the erosion of municipal land use authority, reduced local decision making, and restricted opportunities for community input. Additional details are needed to understand how municipal planning objectives, infrastructure impacts, and community considerations will be incorporated into the provincial registration process. Proposed amendments would come into effect upon Proclamation.

Changes to the Alberta Housing Act

The proposed changes to the *Alberta Housing Act* will come into force on January 1, 2027.

Seniors Lodge Program (Assisted Living & Social Services)

Proposed Change	ABmunis Analysis
<p>Seniors Lodge Program The <i>Alberta Housing Act</i> will be amended to address the long-term sustainability of seniors' lodge housing. These changes would establish requirements for capital maintenance reserve funds for lodge assets; allow capital reserve contributions to be requisitioned from municipalities where appropriate; and strengthen governance practices for Housing Management Body boards. (<i>Alberta Housing Act</i> s. 1, 4, 5, 7, 8, 33, and 34; Schedule 1)</p>	<p>Support in Principle Requisitioning for Capital Reserves This amendment clarifies that housing management bodies may requisition funds for capital reserve funds for new or replacement lodge accommodations, with the agreement of member municipalities. ABmunis understands that some municipalities already allow this through local agreements.</p> <p>Keeping this authority voluntary allows municipalities to assess, case by case, whether this approach fits their local circumstances. Further, the legislation appears to respect municipalities' ability to pay by outlining that requisitions be shared based upon equalized assessment. This appears to resolve any conflicts about requisition amounts amongst member municipalities, as well as smaller municipalities who might have limited funds to contribute.</p> <p>Mandatory Capital Maintenance Reserve Funds The requirement for mandatory capital maintenance reserve funds reflects a recommendation of the Seniors Lodge Review Panel, which included municipal representation. However, concerns remain about the financial impact on municipalities. Housing management bodies can already requisition municipalities to cover operating deficits and to establish or maintain reserve funds. Making reserve funds mandatory could increase and accelerate financial pressure on municipal budgets. While this change supports better maintenance of lodge assets, it adds to the cumulative strain on the property tax base, particularly given the Panel's related recommendation that the province retain responsibility for major capital projects and new lodge development unless otherwise agreed. ABmunis will seek further details from the department as to the potential impact on municipalities where there are no existing or low reserves funds.</p> <p>Ongoing changes to housing management body governance through ministerial order, have limited the number of council appointed members of the management body, effectively limiting municipal voice while these mandatory reserve fund changes are increasing financial demands on the property tax base. Bill 28 does not reflect the broader recommendation of the Seniors Lodge Review panel report to revisit the funding model between the province and municipalities.</p> <p>Ministerial Authority over Reserve Fund Types</p>

Proposed Change	ABmunis Analysis
	<p>Clarifying the types of reserve funds the Minister may regulate appears to formalize the reserve fund categories that already exist in practice. However, additional information is needed on the intent and scope of these amendments. ABmunis will engage with the province as the regulations are developed.</p> <p>Lodge Rate Regulation Moving the lodge rate from legislation to regulation does not, on its own, raise concerns. However, understanding the intent behind this change will be essential to advising municipalities on potential impacts to municipal finances and to vulnerable residents.</p>

Changes to the Libraries Act

The proposed changes to the *Libraries Act* will come into force upon Royal Assent.

ABmunis is aware that the Coalition of Alberta Public Libraries (CAP Libraries) issued a [statement](#) on April 9, 2026, related to the proposed changes in Bill 28. The CAP Libraries represent all 324 public library service points across Alberta, serving 99 per cent of Albertans. The CAP Libraries has outlined the following broad themes of concern with Bill 28:

- Privacy and access
- Local decision-making
- Costs and practicality
- Scope and proportionality

Proposed Change	ABmunis Analysis
<p>Inspections Enables the Minister to appoint inspectors to conduct inspections for any matter relating to the management, administration, or operation of the public library, and to determine if a board is complying with the Act and Regulations. (s. 39)</p>	<p>Concerns – Member Feedback Required The proposed change expands provisions related to inspections to include the ability to conduct an inspection into any matter relating to the management, administration, or operation of a public library, as well as to determine if a board is complying with the <i>Libraries Act</i> and its regulations.</p> <p>Inspectors are permitted to:</p> <ul style="list-style-type: none"> • Inspect the public library property • Inspect the provisions of the services • Examine and make copies of records • Require an employee of the library board to reply to a question or provide any information requested by the inspector <p>Following an inspection, the inspector is required to make a report to the Minister and provide a copy of the report to the board. The Minister is provided with the flexibility to make any order they consider</p>

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Proposed Change	ABmunis Analysis
	<p>appropriate upon receiving the inspectors' report. Inspections are already permitted under the <i>Libraries Act</i>. However, the amendments expand the authority of inspections and provide further detail on the process, as well as the Minister's authority following an inspection.</p> <p>ABmunis does not have a position on this proposed change and is seeking member feedback to inform future advocacy, if required.</p>
<p>Regulations Adds regulation-making authority respecting the access to and the use and borrowing of public library property by members of the public. (s. 40)</p>	<p>Concerns - Further Details Required</p> <p>Bill 28 proposes additional regulation-making authority that allows the Minister to make regulations regarding the access to and the use and borrowing of public library property by members of the public, including regulations restricting access, use, and borrowing based on age.</p> <p>The Minister also has authority to issue guidelines respecting a regulation as noted above. If guidelines are issued, the Minister is required to make them publicly available in a manner they consider appropriate.</p> <p>ABmunis does not have full details regarding potential regulations. However, many libraries are funded by their local municipalities. The additional regulatory authority of the Minister may lead to further financial implications for municipalities if renovations or retrofitting is required to align with the regulations.</p>

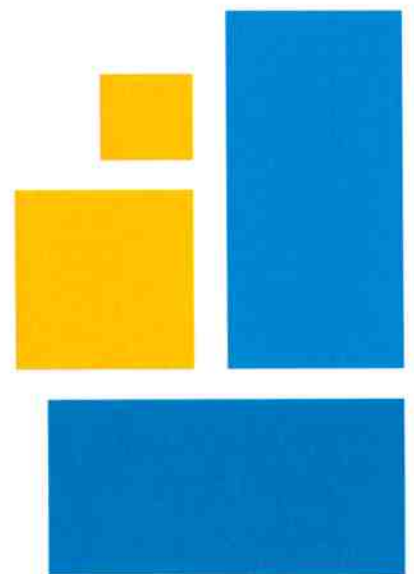


Alberta Municipalities Strength In Members

Connect

300, 8616 51 Avenue
Edmonton, AB T6E 6E6
780.433.4431 ■ 310.MUNI

abmunis.ca





ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Peace River*

April 2, 2026

I am pleased to share that today, our government introduced Bill 28 the Municipal Affairs and Housing Statutes Amendment Act, 2026. Bill 28 makes amendments to the *Municipal Government Act* to modernize municipal rules, improve clarity and consistency, and strengthen service delivery.

Rather than addressing issues piecemeal, Alberta's government is proposing a single, comprehensive package of changes that reflects how interconnected municipal systems are.

The proposed amendments are organized around five themes:

- growth and housing – *how communities expand*;
- assessment and property tax – *how services are paid for fairly*;
- governance and accountability – *who is responsible and to whom*;
- municipal transparency – *how municipalities make decisions and operate day to day*;
- and
- public institutions – *how essential public services are governed and protected*.

Together, these five themes form a coherent approach to modernizing municipal legislation, solidifying local governance, and supporting communities across Alberta.

Growth and Housing

The proposed changes will accelerate construction to build more homes faster by improving transparency, reducing red tape, and lowering development costs by:

- clarifying the application of off-site levies; and
- requiring permit timeline reporting to be posted on municipal websites.

Also included are amendments related to “Automatic Yes” frameworks, which will allow municipalities to fast-track low-risk development permits, increasing predictability for builders and helping accelerate housing construction across Alberta. Future regulation will build on this work by restricting particular non-statutory studies in the development process to further streamline approvals.

In addition, charter schools will be treated consistently with other publicly funded schools by enabling access to municipal and school reserve land, supporting parental choice in education.

The proposed changes would also allow the Minister of Municipal Affairs to set requirements for community design codes that municipalities may choose to adopt, helping streamline approvals for developments that meet established land-use and design standards while preserving local decision-making.

.../2

Assessment and Property Tax

The proposed legislative amendments will implement some of the decisions from the recently completed policy phase of the Assessment Model Review. These decisions will lay the foundation to modernize the regulated property assessment system and promote fairness for municipalities and industries by:

- clarifying the rules that determine which costs are assessable, which will improve consistency and reduce assessment appeals;
- enabling greater use of standardized rates for regulated properties, which will increase predictability and efficiency of assessment;
- applying penalties to property owners who fail to report timely property information; and
- establishing a regular cycle for review of assessment models.

More details about the outcomes of the policy phase of the Assessment Model Review are being sent to you under separate cover.

Using the updated rules and policies, new models for assessing individual types of regulated properties will now be developed to better reflect current costs, technology and construction practices. The work for this next phase of the Assessment Model Review will be undertaken over the next two years, and will continue to involve significant input from municipal, industry and assessment stakeholders.

In addition, the proposed amendments will prevent municipalities from taxing Albertans on similar homes differently based solely on whether or how they are occupied.

Governance and Accountability

Alberta's government is proposing to strengthen accountability and integrity in local government by creating a provincial councillor accountability framework. The framework will govern issues such as pecuniary interest, unauthorized use of municipal assets, disclosure of confidential information, egregious behaviour, threatening behaviour and improper use of influence.

Under the proposed framework, complaints will be investigated by an independent third-party, ensuring impartial, timely resolution of issues before they escalate, and a roster of commissioners will be appointed by the province to hear appeals.

In addition, proposed changes will update the process for viability reviews by making the vote of electors a plebiscite (non-binding vote) with final decisions on dissolution at Cabinet's discretion. This will apply to viability reviews that are already underway where a vote of electors has not yet occurred, as well as any future reviews.

Municipal Transparency

The proposed changes will improve transparency by requiring municipalities to publicly disclose the salaries of municipal staff above a specified threshold, aligning practices with other public sector disclosure standards.

In addition, proposed changes will allow rural, small urban, and specialized municipalities to show policing costs as a separate line on property tax notices, improving transparency for residents.

A province-wide framework for councillor information requests, requiring timely access to readily available information and consistent sharing of broader information with all councillors will strengthen councils' ability to govern effectively and make informed decisions. Councils will also be able to adopt local policies to manage significant information requests in a practical, sustainable way.

The proposed changes will also modernize governance and operations of Business Improvement Areas, including flexibility for interim appointments, electronic notifications, and in-year budget changes, to reduce red tape, improve flexibility and help commercial districts stay vibrant and responsive to local needs.

Public Institutions

The proposed amendments will clarify how municipalities govern and oversee municipal public utilities, establishing that municipalities may be required by regulation to transfer control and operations of a municipal public utility to a public utility entity, such as a regional services commission or a municipally controlled corporation.

I invite you to read Bill 28. A copy of the bill can be found here:

<https://www.assembly.ab.ca/assembly-business/bills/bill?billinfoid=12124&from=bills>

Additional information about the proposed amendments is also available here:

<https://www.alberta.ca/modernizing-municipal-legislation-across-the-province>

Sincerely,

A handwritten signature in black ink, appearing to read 'Dan Williams', with a stylized flourish at the end.

Dan Williams, ECA
Minister of Municipal Affairs



ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Peace River*

AR121809

April 1, 2026

Dear Chief Elected Officials:

Municipal Affairs has been working collaboratively in recent years with industry representatives, professional assessors, and municipal partners to modernize Alberta's regulated property assessment framework through the Assessment Model Review (AMR). One important phase of this work has now been completed, and I am pleased to share policy updates that aim to simplify rules, reduce uncertainty, and improve consistency, transparency, and fairness across the system.

Most regulated property assessment models covering wells, pipelines, telecommunications systems, electric power systems, machinery and equipment, and railways, were last updated in 2005. As you may be aware, the last time the assessment models were reviewed in 2020, government opted not to proceed with proposed changes.

Based on a renewed engagement process designed by stakeholders, the AMR process re-launched in March 2024 with a review of the foundational policies that guide Alberta's regulated assessment system. These policy updates are a major milestone and set the stage for the next phase.

Key decisions include:

- standardizing assessment rates, where feasible, to make assessments more predictable;
- updating assessment models on a regular schedule to reflect changes in technology and construction practices;
- setting more consistent rules by clarifying when construction is considered finished for purposes of assessment, making sure actual construction costs are included with tightly-defined exclusions, and creating a provincial benchmark to fairly adjust labour-related construction costs in remote areas; and,
- introducing penalties for owners who do not provide required assessment information on time.

The rules will be effective for the 2027 tax year, and will apply to facilities built or expanded after that date. These rules will also be applied in the development of updated assessment models for each individual regulated property type as they are reviewed. Accordingly, we do not expect there to be significant assessment changes in 2027 and 2028 resulting from these policy changes.

.../2

Looking ahead, through the next phase of the AMR, we will continue to work with stakeholders to update the assessment models – the rules, rates and procedures for determining valuation – for individual regulated property types. These reviews will be followed by broad and direct engagement with municipalities and industry to consider the impacts of the new assessment models on revenue.

Your municipality will be directly engaged on the overall results of the AMR and the potential impacts of updated assessments. This is an upcoming phase of the AMR process; engagement will focus on implementation of these policy changes. The final decision by government on any changes to assessment models is expected to occur in late 2028.

Attached is a fact sheet summarizing the policy changes, and a frequently asked question document for your use. I look forward to continuing to work with you and your municipal associations on this important initiative.

Sincerely,



Dan Williams, ECA
Minister of Municipal Affairs

Attachment:

1. Fact sheet
2. Frequently Asked Questions

cc: Chief Administrative Officers

Assessment Model Review

Policy Updates – March 2026

Overview

Municipal Affairs is updating the policies that govern regulated property assessments in Alberta as part of the ongoing Assessment Model Review. The changes aim to simplify rules, reduce ambiguity, and improve consistency and fairness of assessments. These updated policies reflect the input of municipalities, industry, and professional assessors.

Clearer rules and standardized assessment practices will improve transparency and predictability, while helping reduce disputes and assessment appeals. The updated system balances the needs of municipalities and industry by applying consistent approaches across regulated property types.

Assessment Models

Clarifying the foundational policies governing the assessment system allows the Assessment Model Review to move to its next phase: updating assessment models to better align with current practices, infrastructure, and technology.

Assessment models are the rules and procedures that determine how each type of regulated property is valued for property taxation purposes. The models for most types of regulated property, including wells, pipelines, telecommunications systems, electric power systems, machinery and equipment, and railways, were last updated in 2005.

Key Changes

Standardization

Standardized rates will be prepared and used wherever feasible and these rates will be developed for new property types where they do not currently exist, such as solar installations, and for existing properties where there are typical configurations of multiple components, such as wellsites. If it is unfeasible to calculate a standardized rate, site-specific reported costs will continue to be used.

The modernization and expansion of standardized rates will improve the consistency and efficiency of assessments, while providing municipalities and property owners with greater predictability.

Assessment Rules for Construction Costs

Regulated assessment is based on construction costs, and these policy updates have clarified which construction costs are assessable.

Construction will be considered complete when physical construction ends, and the assessment will not include pre-construction expenditures or post-build commissioning costs.

Most actual construction costs will be included in the assessment, reflecting the owner's capital investment in the asset. Exclusions will be tightly defined, focusing on costs due to extraordinary events and mandatory safety requirements, for example.

A provincial benchmark will be created to fairly adjust labour-related construction costs in remote areas.

These changes reduce ambiguity and align assessments with actual costs. They clarify rules for stakeholders, reduce complaints, limit subjective claims, and improve comparability and equity across properties, including those in remote areas.

Depreciation

When updated assessment models are developed, they will continue to include both a ceiling and floor limit for depreciation of machinery and equipment under Schedule C of the assessment formula.

This incentivises up-front capital investment by industry and supports long-term revenue in later years for municipalities. It provides scope clarity for assessment model development, reducing stakeholder uncertainty.

Specific assessment models for mature oil and gas assets will be developed as part of the next phase of the model review. Depreciation curves and other factors will be updated to better reflect the characteristics of these assets.

Reporting Consequences

Assessed persons may receive an administrative penalty (fine) when mandatory reporting is not provided to an assessor within 60 days of a formal request.

In these cases, the property owner will also lose the ability to appeal the assessment to the Land and Property Rights Tribunal.

This will improve assessment accuracy and fairness, boost reporting and legislative compliance, and encourage proactive property owner disclosure.

Review Schedule

Following the current Assessment Model Review, models will be updated on a regular, predetermined schedule (e.g., one to two property types a year) with each property type reviewed on a five-year cycle.

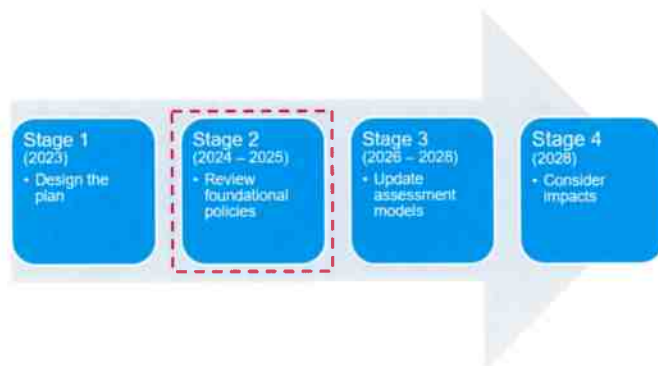
This change keeps assessment models current, captures modern technologies and construction practices, and reduces system shock resulting from delayed updates or overly broad changes.

Transition Rules

These policy changes will take effect on January 1, 2027, and will apply to new facilities assessed on a reported cost basis; assessments for existing major facilities will remain unchanged. The new rules will be applied to assessment models, including standardized rates, as they are updated in the next phase of the Assessment Model Review.

AMR Timeline

These changes mark the end of the policy review stage and move the Assessment Model Review forward into the next phase, which focuses on individual model reviews.



Next Steps

Updates to legislation and regulation to reflect these policy decisions are expected in spring 2026.

Municipal Affairs will work with industry, municipal and assessment stakeholders to begin reviews of the assessment models for individual regulated property types in 2026.

Resources

Stakeholders can follow the progress of the AMR on the at [Assessment Model Review engagement | Alberta.ca](#)

Contact us

For inquiries during the AMR process, please contact the AMR Team toll-free by first dialing 310-0000, then 780-422-1377, or at ma.amr@gov.ab.ca.

Frequently asked questions

Assessment Model Review – Policy Changes

Municipal Affairs is updating the rules that govern regulated property assessments in Alberta as part of the Assessment Model Review. These amendments reflect the input of municipalities, industry, and professional assessors, and aim to simplify rules, reduce ambiguity in interpretation and improve consistency, transparency, and fairness.

Why do assessment models need to be updated now?

Many regulated property types have changed substantially since the last major updates in 2005.

Construction methods, materials, and costs have evolved significantly, and models must reflect current industry practices.

New technologies in several sectors are not recognized or costed in existing models.

Modernizing the models improves fairness, consistency, and transparency in how industrial property is valued.

Updated models ensure clearer rules and valuations that better reflect how today's industrial assets are built and operated.

Which properties are expected to be impacted by the policy changes?

The policy changes are expected to impact regulated property, which includes telecommunications and cable, railways, electric power systems wells, pipelines, and machinery and equipment.

Can you outline the policy changes being implemented and what they are meant to address?

These changes are intended to modernize and reduce ambiguity by clarifying definitions, improving transparency, and aligning assessment rules with current practices.

Clarified rules will allow new assessment models to be developed for each regulated property type. Key policy changes that are being implemented include:

- standardizing assessment rates, where feasible, to make assessments more predictable.
- updating assessment models on a regular schedule to reflect changes in technology and construction practices.
- setting more consistent rules by clarifying when construction is considered finished for purposes of assessment, making sure actual construction costs are included, and creating a

provincial benchmark to fairly adjust labour related construction costs in remote areas; and

- introducing penalties for owners who do not provide required assessment information on time.

Who was consulted and how were they engaged before these policy changes were implemented?

Since 2022, Municipal Affairs has worked collaboratively with a Steering Committee of industry representatives, professional assessors, and municipal partners including Rural Municipalities of Alberta (RMA) and Alberta Municipalities, to modernize Alberta's regulated property assessment framework through the Assessment Model Review.

The recent policy updates reflect their contributions and aim to simplify rules, reduce uncertainty, and improve consistency, transparency, and fairness across the system.

How will these changes affect the tax burden for industry and municipalities?

The first stage of the Assessment Model Review was focused on modernizing the system's principles and foundational policies while providing directions to stakeholders on how the assessment system will function ahead of the next stage.

The updated rules will be effective for the 2027 tax year and will apply to facilities built or expanded after that date, as well as to the assessment models for individual regulated property types as they are developed.

Municipal Affairs does not expect significant assessment changes in the 2027 and 2028 tax years resulting from these policy changes.

How will the transition to new rules work?

The updated rules will be effective for the 2027 tax year and will apply to facilities built or expanded after that date, as well as to the assessment models for individual regulated property types as they are developed.

This avoids retroactive changes and provides a predictable transition for property owners.

What are the next steps following these policy changes?

Over the next few years, Municipal Affairs will continue to work with stakeholders to update the assessment models – the rules and procedures for determining the valuation – for individual regulated property types.

These reviews will be followed by broad and direct engagement with municipalities and industry to consider the impacts of the new assessment models on revenue.

The final decision by government on implementation of any changes to assessment models is expected to occur in late 2028.

Why does Alberta use a regulated assessment standard based on construction costs instead of market value standard like residential assessments?

Alberta uses a regulated assessment standard to ensure uniformity and equity across municipalities, especially for complex industrial properties where comparable market data is limited or unreliable.

The cost-based approach avoids market fluctuations and provides a stable valuation for municipalities and property owners and reduces the risk of sudden shifts in property values.

Tofield Golden Club

5004 54 Avenue, Tofield, AB, T0B 4J0

To provide social, mental, and physical.
activities to better the lifestyle of Seniors



Town of Tofield
Mayor Adam Hall
ahall@tofieldalberta.ca

Dear Mayor Hall

Please find attached a poster of our Sod turning ceremony. "Shovels and Cake".

We hope you are able to join us and celebrate this monumental occasion. Please contact me as to any requirements or requests you may have during this occasion.

We would welcome you to offer words of support at the ceremony.

Thank you

Adele Miller
Grants Coordinator

Tofield Golden Club
Tofield of Dreams

Tofield Golden Club

5004 54 Avenue, Tofield, AB, T0B 4J0

To provide social, mental, and physical activities to better the lifestyle of Seniors

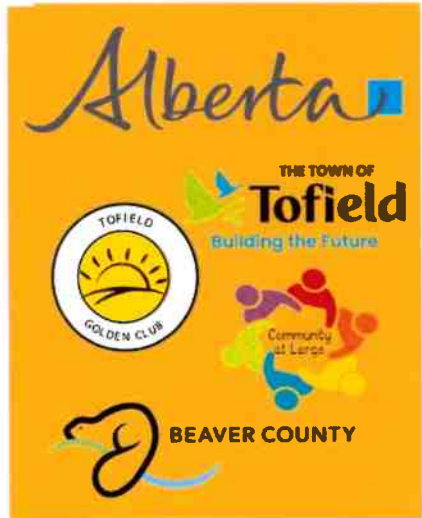


**Tofield
Golden
Club**
5004 54 AVE



**TOFIELD OF DREAMS
SHOVELS & CAKE
GROUNDBREAKING CEREMONY**

**FRIDAY
APRIL
24
1 PM**



**JOIN US IN CELEBRATING OUR
PROJECT SPONSORS
TOFIELD GOLDEN CLUB MEMBERS
COMMUNITY SUPPORTERS**

Jeff Edwards

From: Jaylynn Umphrey
Sent: April 8, 2026 9:45 AM
Cc: Tracey Boast-Radley
Subject: Volunteer Appreciation April 28th, 2026

Good morning,

Our Tofield Volunteer Appreciation event is scheduled for Tuesday, April 28th at the Tofield Community Hall from 5:30pm to 7:00pm. We are hosting a BBQ similar to last year and hope that you are able to join us in partnership.

I look forward to hearing from you.

Sincerely,
Jaylynn

Jaylynn Umphrey
Community Programmer
Tofield/Beaver County West FCSS
780-662-7067



HLG Hootenanny Music Festival

Sponsorship Prospectus

Saturday, July 11, 2026

4:30 pm - 10:30 pm



Sponsorship Investments

Building on the success of our 2025 Patio Series and the incredible response to the Hastings Lake Hootenanny, we are excited to continue celebrating community, live music, and the natural beauty of Hastings Lake Gardens and Events.

With a curated crowd of approximately 150 guests, HLG Hootenanny invites businesses and partners to connect directly with a passionate, local audience in a relaxed, yet refined setting framed by breathtaking gardens and thoughtfully designed event experiences. This intimate format allows for meaningful brand engagement, authentic connections, and memorable moments that resonate long after the final encore.

Presenting Sponsor — \$5,000 (Exclusive)

Your brand at the heart of HLG Hootenanny

- Festival officially titled: "HLG Hootenanny presented by [Your Brand]"
- Logo included on all marketing, posters, flyers, digital ads and social media
- Prominent signage on stage and festival entrance
- A featured booth (prime location) at the festival (if applicable)
- Opportunity to address the crowd from stage (2 min)
- Branded VIP lounge access or reserved seating area
- 6 complimentary festival passes + 6 complimentary drink tickets for a alcoholic or non-alcoholic drink

Perfect for: organizations seeking maximum visibility and community goodwill.



Entertainment Sponsor — \$3,000 (3 Available)

Align your name with the music and performers

- Logo on all performance schedules & talent posters
- A branded sign near the performance stage
- Recognition in festival printed materials & a dedicated social media shout-out
- 4 complimentary festival passes + 4 complimentary drink tickets for a alcoholic or non-alcoholic drink

Perfect for: music-focused brands, beverage partners, and local businesses that want to be associated with entertainment and culture.

Bar Sponsor — \$2,000

Be the toast of the Hootenanny

Align your brand with one of the most high-traffic, high-visibility areas of the festival — the bar.

Includes:

- Exclusive “Bar Presented by [Your Brand]” signage
- Logo featured on drink menu boards
- Branded cocktail or signature drink named after sponsor
- Opportunity to provide branded cups/napkins (if applicable)
- Dedicated social media spotlight featuring your brand + signature drink
- 2 complimentary festival passes + 2 complimentary drink tickets for a alcoholic or non-alcoholic drink

Perfect for: breweries, distilleries, beverage companies, restaurants, hospitality groups, financial institutions, or lifestyle brands wanting strong guest interaction.



Community Partner — \$1,000

Support local talent and community spirit

- Logo in festival printed materials
- Mention in social media appreciation posts
- Shared signage at festival

Perfect for: local businesses, community groups, and organizations that support arts & culture.

Photo Zone Sponsor — \$750

Be part of every memory captured

- Logo on festival photo wall / selfie station
- Mention on map & festival printed materials under “Photo Zone Presented By...”
- Featured post-festival photo album shout-out

Perfect for brands that want creative engagement with guests.

On-Site Partner / Vendor Booth — \$500

Interactive presence at the festival

- 10'x10' space to showcase products, services, activations
- Inclusion on festival map



What Sponsors Receive

Every Sponsor package includes:

- Inclusion in the official HLG Hootenanny festival printed materials
- Recognition on HLG's website + email newsletter
- Social media thank-you posts reaching local community audiences
- Opportunity to distribute flyers/discount offers on site

About HLG Hootenanny & The Venue

HLG Hootenanny will be held among the lush, meticulously cared-for gardens and versatile event space that define Hastings Lake Gardens & Events — a venue where every moment becomes artful and memorable. The festival couples live music with the natural elegance of the garden setting, making it an ideal platform for brand discovery and community engagement.

Next Steps

Interested in any of the above packages? Simply complete the below form, and send it to Courtney (contact on the next page),

Not seeing something you love? We'd love to customize a sponsorship package for your goals and budget — including in-kind support, co-branding, and exclusive experiences. Let's create something unforgettable together.



Sponsorship Booking Form



Terms & Conditions

1. Sponsorship will be allocated on receipt of a signed Sponsorship Booking Form and signed Sponsorship Terms & Conditions.
2. Written confirmation will be provided to confirm the sponsorship, together with an invoice for the full balance. The full balance is due and payable within 30 days of receiving the invoice.
3. All monies due and payable must be received (and cheques cleared) by HLG prior to the event. No company will be listed as a Sponsor in any official material until full payment and acceptance of Sponsorship have been received.
4. CANCELLATION POLICY: In the event of cancellation, a service fee of 25% of total fees applies for cancellations prior to **May 11, 2026**. No refunds will be made for cancellations after this date.
5. Sponsorship entitlements including company logo promotion will be delivered upon receipt of full payment.

Yes, I have read and agree to the conditions listed above.

Company: _____

Company Address (for invoicing): _____

Sponsorship Level: _____

Contact Name: _____

Contact Email: _____

Contact Phone: _____

Signature: _____

Date: _____

Please send your completed Sponsorship Booking Form to
Courtney Coulombe, courtney@hastingslakegardens.com.

Thank You For Your Support

For More Information Please Contact:

Courtney Coulombe, Partner/Lead Event Planner
courtney@hastingslakegardens.com

Hastings Lake Gardens & Events
51056 Range Road 204
Sherwood Park, AB
T8G 1E5

www.hastingslakegardens.com





The Wild Oats and Notes Music Festival returns to the Schultz farmstead June 26th to 28th , 2026!

We're proud to let you know that the Wild Oats and Notes Music Festival received the Friends of Battle River Award for our contributions to the Tofield School Jam Club Music program. The program is a wonderful opportunity for kids to experience the benefits of learning and playing instruments as they work together making music! The program has been active since 2019.

If you or your organization supported the festival in past years, the festival and the students of the music program **thank you!**

Additionally, the festival has contributed to many other community programs and causes. Donations have averaged \$7,000 per year since 2019. They include the following Tofield organizations: School Scholarship Fund, School Jam Club Music Program, Food Bank, Lions Club Skateboard Park Project, and the Historical Society.

Festival patrons come from near and far to be part of the down-home atmosphere. Musicians are local, provincial and international. The music showcases a range of genres that magically build a great community among the 1000+ attendees of all ages. ***You can be part of this great experience.***

Along with Brian Schultz, festival producer and host, the festival has a dedicated core group of volunteers who keep the festival alive and thriving. ***The goal is to cultivate appreciation for live performances while embracing rural values.*** During the festival many volunteers and in-kind services are secured. ***Your friends, family, neighbors and clients are among them.***

Our success couldn't be achieved without the help of generous sponsors. ***Please consider a sponsor level that suits you or your organization.***

You or your organization will be recognized as a sponsor and receive the gratitude of all who attend. Early responses to this appeal will allow us to focus on making the 2026 Wild Oats and Notes festival the best one yet!

On behalf of all who enjoy and benefit from the Wild Oats and Notes Music Festival, thank you for taking the time to consider this sponsorship opportunity. Please see the sponsorship levels below.

Sincerely,
The Wild Oats and Notes Music Festival
Schultz Farmstead est. 1906

p.s. there's no culture like agriculture

Sponsor Levels and Benefits:

Farm Hands (\$400-699)

- Billboard listing and 2 adult weekend passes

Harvest Buddies (\$700-999)

- Billboard listing and 4 adult weekend passes

Bushel Busters (\$1000-1499)

- Billboard listing and 4 adult weekend passes
- Verbal acknowledgment by name daily

High Yielders (\$1500-4999)

- Billboard listing and 6 adult weekend passes
- Verbal acknowledgment by name daily
- Corporate logo on site signage
- Volunteer party invitation

Bumper Crop (\$5000+ & in-kind)

- Billboard listing and 8 adult weekend passes
- Verbal acknowledgment by name daily
- Corporate logo on site signage
- Volunteer party invitation
- Website listing

**If you are interested in sponsoring the festival or have any questions, please contact:
Sponsorship Coordinator | Blaine Burns | 780 203-2876 | bburns4@telusplanet.net**