VILLAGE OF DONALDA
Regular Council Meeting,
August 18, 2026
Council Chambers
5001 Main Street, Donalda
AGENDA

CALL TO ORDER – MAYOR

1. **AGENDA**
    1.1. Additions and Amendments

2. **PREVIOUS MINUTES**
    2.1. Regular Meeting of Council July 28, 2026

3. **DELEGATIONS**
    3.1. Donalda Village Residents & Owners Committee

4. **PUBLIC HEARINGS**
    4.1. Public Hearing – Bylaw No. 776 – Land Use Bylaw Amendment – Part of Block R, Plan 867CF
    4.2. Public Hearing – Removal of Municipal Reserve Designation – South Portion of Block R, Plan 867CF

5. **BUSINESS ARISING FROM PREVIOUS MEETINGS**
    5.1. Bylaw No. 776 – Land Use Bylaw Amendment - Second and Third Readings
    5.2. Removal of Municipal Reserve Designation – South Portion of Block R, Plan 867CF
    5.3. Governance Modernization Framework
        5.3.1. Procedural Bylaw Amendment Bylaw No. 775-26 - Third & Final Reading
        5.3.2. Governance & Communication Framework Policy

6. **VILLAGE BUSINESS**
    6.1. Councillor Resignation – Council Vacancy and Next Steps
    6.2. Heartland Regional Fire Commission – Advertising and Board Designation
    6.3. 2026 – 2030 Capital Forecast Amendment – Main Street Sidewalk Project
    6.4. Alberta Community Partnership Grant – Community Needs Assessment
    6.5. Financial Reports
        6.5.1. Operating Budget Period Ending July 31, 2026
        6.5.2. Cheque Register Period Ending July 31, 2026
        6.5.3. Bank Account Settlements Period Ending July 31, 2026

7. **INFORMATIONAL ITEMS & CORRESPONDENCE**
    7.1. Alberta Counsel – Grant Opportunities September 1 – 15, 2026
    7.2. Alberta Counsel – Grant Opportunities September 15 – 23, 2026

8. **COMMITTEE AND STAFF REPORTS**
    8.1. Mayor
    8.2. Deputy Mayor
    8.3. Councillor
    8.4. Chief Administrative Officer

9. **GALLERY**

10. **CLOSED MEETING OF COUNCIL**
    10.1. Legal Advice – Council Governance Matters

11. **NEXT MEETINGS**
    11.1. September 15, 2026
    11.2. October 20, 2026

12. **ADJOURNMENT**

VILLAGE OF DONALDA
Regular Meeting of the Council
Tuesday July 28, 2026
7:00pm
Council Chambers
5001 Main Street, Donalda
<u>MINUTES</u>

The Regular Meeting of Donalda Village Council was held at 7:00 pm Tuesday, July 28, 2026, at the Village Complex in Council Chambers.

Councillor:	Shaleah Fox
Councillor:	Phil Menecola
Councillor:	Tanya Metcalfe
Staff:	CAO Melanie Veale

CALL TO ORDER

Mayor Fox called the meeting to order at 7:00 pm.

1. **<u>AGENDA</u>**

1.1. Additions and Amendments

- The agenda was amended to add correspondence from the Donalda Residents Committee to Item 4.1.3 – Donalda Village Residents Committee Terms of Reference.
- Addition of Item 9.1 – Closed Session – Council Confidentiality Matter.

MOVED by Deputy Mayor Menecola that Council approve the July 28, 2026, Regular Council Meeting agenda as amended.

CARRIED (2026-125)

MOVED by Deputy Mayor Menecola that Council amend the July 28, 2026, Regular Council Meeting agenda by adding Item 9.1 – Closed Session – Council Confidentiality Matter.

CARRIED (2026-126)

2. **<u>PREVIOUS MINUTES</u>**

2.1. Committee of the Whole Meeting June 22, 2026

2.2. Regular Meeting of Council June 23, 2026

Council discussed the Committee of the Whole meeting minutes and their inclusion with the June 23, 2026, Regular Council Meeting minutes.

MOVED by Councillor Metcalfe that Council approve the June 23, 2026, Regular Council Meeting minutes, as amended.

In the spirit of Truth and Reconciliation, the Village of Donalda acknowledges that we gather, live, and work on Treaty 6 lands, the customary and traditional lands of the Indigenous Peoples of this territory.

CARRIED (2026-127)

3. **DELEGATIONS**
No delegations meeting the threshold for Council approval were identified during the reporting period.

4. **BUSINESS ARISING FROM PREVIOUS MEETINGS**
4.1. Governance Modernization Framework
4.1.1. Procedure Bylaw Amendment Bylaw No. 775-26

MOVED by Councillor Metcalfe that Council give Second Reading to Procedure Bylaw Amendment Bylaw No. 775-26.

CARRIED (2026-128)

4.1.2. Governance & Communication Framework Policy – New

Council discussed the Governance & Communication Framework Policy, with specific discussion regarding the Respectful Conduct section.

MOVED by Deputy Mayor Menecola that Council table the Governance & Communication Framework Policy to the next Regular Council Meeting for further consideration.

CARRIED (2026-129)

4.1.3. Donalda Village Residents Committee Terms of Reference

Council reviewed the Donalda Village Residents Committee Terms of Reference and related correspondence.

MOVED by Deputy Mayor Menecola that Council approve the Donalda Village Residents Committee Terms of Reference, as amended, by removing the appointment of a Council member as liaison to the Committee from Section 3 – Authority.

CARRIED (2026-130)

5. **VILLAGE BUSINESS**
5.1. Review of Cemetery Maintenance & Cooperation Agreement

Council discussed the Cemetery Maintenance & Cooperation Agreement.

MOVED by Councillor Metcalfe that Council retain the Cemetery Maintenance & Cooperation Agreement and direct Administration to assist with identifying and applying for grant funding opportunities for the cemetery.

CARRIED (2026-131)

5.2. Battle River Alliance for Economic Development (BRAED) Membership

Council discussed the Village's membership in the Battle River Alliance for Economic Development (BRAED).
MOVED by Deputy Mayor Menecola that Council does not participate in the Battle River Alliance for Economic Development (BRAED) membership for 2026 and that membership be reconsidered during the 2027 budget deliberations.

CARRIED (2026-132)

5.3. 2026 Tax Recovery Public Auction – Terms and Conditions of Sale

Council discussed the 2026 Tax Recovery Public Auction, including the terms and conditions of sale and the scheduling of the public auction.

MOVED by Councillor Metcalfe that Council approve the Terms and Conditions of Sale for the 2026 Tax Recovery Public Auction, as presented.

CARRIED (2026-133)

MOVED by Deputy Mayor Menecola that Council set the 2026 Tax Recovery Public Auction for October 14, 2026, at 2:00 p.m. in Council Chambers.

CARRIED (2026-134)

5.4. North Main Street Sidewalk Replacement Project – Contract Award

Council discussed the North Main Street Sidewalk Replacement Project and the proposals received.

MOVED by Councillor Metcalfe that Council rejected all proposals received for the North Main Street Sidewalk Replacement Project and cancelled the project.

CARRIED (2026-135)

MOVED by Deputy Mayor Menecola that Council review the 2026 Capital Budget at the next Regular Council Meeting.

CARRIED (2026-136)

5.5. Financial Reports

5.5.1.1. Operating Budget Period Ending June 30, 2026
5.5.1.2. Cheque Register Period June 30, 2026
5.5.1.3. Treasury Report Period Ending June 30, 2026

MOVED by Deputy Mayor Menecola that Council approve the financial reports as presented.

CARRIED (2026-137)
IN FAVOUR: P. Menecola, S. Fox

OPPOSED: T. Metcalfe

6. **INFORMATIONAL ITEMS & CORRESPONDENCE**
   6.1. Alberta Municipal Affairs LGFF Capital and Operating Funding
   6.2. Red Deer Regional Health Foundation

Council reviewed the informational items and correspondence presented.

MOVED by Councillor Metcalfe that Council receive the informational items and correspondence as presented.

CARRIED (2026-138)

7. **COMMITTEE AND STAFF REPORTS**
   7.1. Mayor
   7.2. Deputy Mayor
   7.3. Councillor
   7.4. Chief Administrative Officer

Council reviewed the Committee and Staff Reports as presented.

MOVED by Deputy Mayor Menecola that Council receive the Committee and Staff Reports as presented.

CARRIED (2026-139)

8. **GALLERY**

- A resident questioned Council regarding their concerns about the perceived treatment of residents by Village staff.
- The same resident asked Council to confirm whether Council is aware of all e-transfer transactions processed by the Village.
- Another resident inquired as to when the Village's audited financial statements would be available.
- Another resident requested that Council not approve monthly financial updates until a resident-led financial review of the Village's finances could be presented to Council.

The comments were received by Council.

9. **CLOSED MEETING OF COUNCIL**
   9.1. Closed Session – Council Confidentiality Matter

MOVED by Councillor Metcalfe that Council move into closed session at 8:54 p.m. to discuss a Council confidentiality matter.

CARRIED (2026-140)

The Chief Administrative Officer was dismissed from the closed session at 8:58 p.m.

The Chief Administrative Officer rejoined the closed session at 9:15 p.m.

MOVED by Deputy Mayor Menecola that Council return to the open meeting at 9:18 p.m.

CARRIED (2026-141)

Upon returning to the open meeting:

MOVED by Deputy Mayor Menecola that Council directs Administration to arrange a meeting with the Village's corporate legal counsel regarding ongoing matters and governance matters.

CARRIED (2026-142)

10. **NEXT MEETINGS**

10.1. August 18, 2026
10.2. September 15, 2026

11. **ADJOURNMENT**

MOVED by Mayor Fox that council adjourns the meeting at 9.21 pm.

CARRIED (2026-143)

_________________________ ______________________________

Chief Elected Official Chief Administrative Officer

Village of Donalda
5001 Main Street, Donalda, AB TOB 1HO
Phone: 403.883.2345
Fax: 403.883.2022

Delegation to Meet with Council Request Form

Please complete both pages of the request form and submit it to the Village Office. You will be contacted at the receipt of the request to schedule a date and time for your presentation, as well as to address any additional concerns, questions, and accommodations you may have or require.

Name of Person or Group Requesting to Appear: Donalda Village Residents & Owners Committee

Council Meeting Date Requested: August 18, 2026

Topic of Discussion (*Be specific, provide details; attach additional information if required*):
Discussion of the independently prepared report "Understanding the Village's Public Financial Information, A Community Review", including Council's response to and intended actions regarding the observations, questions and recommendations presented in the report.

Purpose of Presentation: Council's intended actions to residents & owners observations and questions

☐ Information Only ☒ Request Action/Support ☐ Request Funds ☐ Other

Desired Outcome:
To receive Council's response to the observations, questions, and recommendations outlined in the Residents' Report, including clarification of any planned actions, next steps, and timelines for addressing the matters raised.

Activities to date regarding this matter:
Submission of report to Council August 7, 2026

Will the presentation include any visual aids (*i.e.: Powerpoint Presentation)*? If so, please specify.
No, just a PDF of the report

Contact Person: [redacted]

Mailing Address: [redacted]

Contact Number(s): [redacted]

Email Address: [redacted]

(Turn page over for Delegation/Public Presentation Procedure)

[redacted]
Signature

Aug 11/2026
Date

Delegation Request: This personal information is collected under the authority of section 33© of the Freedom of Information and Protection of Privacy (FOIP) Act and will be managed in accordance with the privacy provision under the FOIP Act. If you have questions about the collection and use of this information, you may contact the C.A.O., Village of Donalda at (403) 883-2345.

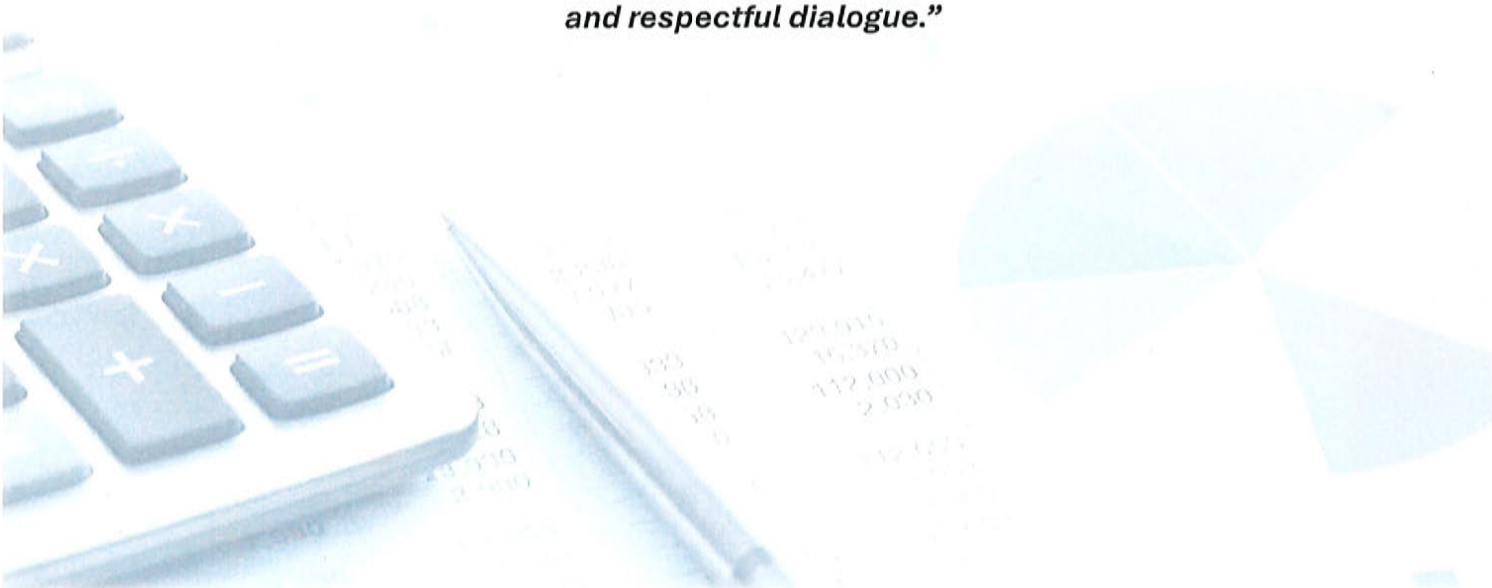
Understanding the Village's Public Financial Information

A Community Review

Residents' Observations, Questions and Opportunities for Continued Improvement

Village of Donalda, Alberta
August 2026

"An informed community is strengthened through understanding, transparency, and respectful dialogue."



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Purpose & Scope

The purpose of this report is to present a summary of observations and questions raised by residents following their review of an independently prepared analysis of the Village's publicly available financial information. The review was based on information published by the Village, including Council meeting packages, approved budgets, financial reports, audited financial statements, bylaws, and other publicly available documents. The independent analysis was prepared using publicly available information and is intended for informational purposes to support public understanding and discussion.

The observations presented in this report are intended to encourage constructive dialogue between residents, Council, and Administration by identifying areas where additional clarification, explanation, or supporting information may assist in improving transparency and public confidence. The report is not intended to assign blame or make findings of fact; rather, it identifies matters that residents believe would benefit from further explanation or review.

The review identified several recurring themes relating to financial reporting, governance practices, internal controls, legislative processes, and public communication. While many of the observations involve technical accounting or reporting matters, collectively they raise broader questions regarding the consistency, completeness, and transparency of financial information provided to Council and the public.

Principal observations identified during the review include:

- Apparent inconsistencies within approved budgets and monthly financial reports.
- Questions regarding the accuracy and presentation of certain financial reporting and budget variance calculations.
- Apparent discrepancies associated with property tax calculations and supporting bylaws.
- Opportunities to improve transparency through the publication of complete payment registers, monthly bank reconciliations, and balance sheet reports.
- Questions regarding internal financial controls and governance processes designed to safeguard public funds and support accurate financial reporting.
- Questions regarding the administration of certain legislative responsibilities and statutory reporting requirements.
- Apparent inconsistencies relating to the timing of payroll remittances and employee benefit administration.
- Opportunities to improve the clarity, completeness, and objectivity of the financial narrative accompanying monthly financial reports.

- Opportunities to strengthen communication with residents through more comprehensive explanations of significant budget variances, capital expenditures, and financial performance.

Many of these observations are interconnected. Individually, they may represent reporting inconsistencies, administrative matters, or areas requiring clarification. Collectively, however, they suggest opportunities to strengthen financial reporting practices, enhance governance processes, improve public communication, and reinforce confidence in the Village's financial stewardship.

This report has been prepared with two primary objectives:

1. To present residents' observations and questions in a factual, respectful, and organized manner based on publicly available information.
2. To encourage constructive discussion regarding opportunities to strengthen financial reporting, governance, accountability, and communication with residents.

It is recognized that municipal administration involves complex financial, legislative, and operational responsibilities. Residents appreciate the work undertaken by Council and Administration in managing these responsibilities and acknowledge the challenges associated with operating a small municipality. The questions presented in this report are offered in the spirit of continuous improvement and are intended to support open dialogue, informed decision-making, and ongoing public confidence in the Village's governance and financial management.

Ultimately, the goal of this report is not simply to identify observations, but to encourage collaborative discussion regarding opportunities to improve transparency, strengthen financial reporting practices, and ensure residents have access to clear, accurate, and complete information about the financial management of their municipality.

Methodology & Disclaimer

Methodology

This report is based on a review of publicly available financial and governance information published by the Village. Source documents included Council meeting packages, approved operating budgets, monthly financial reports, audited financial statements, bylaws, cheque registers, and other publicly available records. The observations presented in this report were developed by comparing information across these documents to identify areas where residents are seeking clarification or additional explanation.

Review Approach

The review focused on the consistency, completeness, and presentation of financial information, as well as the transparency of financial reporting and governance processes reflected in the publicly available documents. Where observations were identified, they were documented together with the context supporting the observation and questions that may assist in obtaining further clarification.

Limitations

This review did not include access to the Village's accounting system, supporting working papers, bank records, internal correspondence, or other non-public information. Consequently, the observations in this report are limited to the information available to residents through public sources and should be interpreted within that context.

Disclaimer

This report has been prepared for informational purposes to facilitate constructive dialogue regarding publicly available financial information. It is not an audit, forensic investigation, or legal opinion, and it should not be interpreted as making findings of fact or determining compliance with legislation or policy. Where the report identifies matters that appear inconsistent or that raise questions, they are presented as opportunities for clarification based on the information that was publicly available at the time of the review.

Professional Background

The underlying financial analysis referenced in this report was prepared with reasonable care by an individual with more than 40 years of experience in accounting and financial management. Although that experience informed the review, the analysis has not been independently audited or verified beyond the publicly available information reviewed.

Purpose of the Disclaimer

The intent of this methodology and disclaimer is to provide readers with a clear understanding of how the review was conducted, the sources that were examined, and the limitations that apply. Readers are encouraged to consider the observations together with any additional information or explanations that may be provided by Council or Administration.

Summary of Key Observations

This section provides a high-level summary of the principal observations identified during the review of the Village's publicly available financial information. It is intended to give readers an overview of the recurring themes before the detailed findings are presented. The summaries below reflect the topics and observations contained in the source document and are intended to highlight areas where residents are seeking clarification or additional explanation.

Financial Reporting

Questions were identified regarding the consistency of certain approved budgets, monthly financial reports, budget variance calculations, and forecast information. Several reports appear to contain inconsistencies or formatting issues that residents believe would benefit from clarification.

Property Tax Administration

Questions were raised regarding property tax calculations and the relationship between supporting documentation, tax rates, and the associated bylaws.

Payment Reporting

Residents noted opportunities to improve transparency through more complete payment registers, including consistent presentation of general ledger coding and non-cheque payment methods.

Financial Transparency

The review identified opportunities to enhance transparency through the routine publication of monthly bank reconciliations, balance sheets, and supporting information relating to credit card expenditures.

Internal Controls and Governance

Questions were raised regarding the internal control environment and governance processes used to safeguard public funds, support accurate financial reporting, and communicate legislative responsibilities.

Legislative and Administrative Matters

The review identifies several matters where residents are seeking clarification regarding legislative requirements, statutory reporting, and administrative processes.

Payroll and Employee Benefits

Questions were raised regarding increased payroll amounts exceeding the budget, the timing of payroll remittances and the administration of employee medical benefit reimbursements based on the publicly available information reviewed.

Financial Narratives

Residents observed that the narrative accompanying monthly financial reports could provide a more comprehensive explanation of significant budget variances and financial results to improve public understanding.

Overall Theme

Collectively, these observations suggest opportunities to strengthen financial reporting, transparency, governance, communication, and public confidence through additional clarification and consistent reporting practices.

Transition to Detailed Findings

The following chapters examine each topic in greater detail, providing the supporting observations, an explanation of why each matter is important, and questions that residents respectfully request Council consider.

Detailed Findings

This section expands on the observations identified during the review of the Village's publicly available financial information. Each section follows a consistent format to distinguish the observation from its significance and the questions that residents respectfully request Council consider. The observations summarized below are derived from the uploaded source document and are intended to organize its content into a clear, professional format.

1. Financial Reporting

Observation

Observations were identified regarding approved budgets, monthly financial reports, budget variance calculations, forecasting assumptions, account classifications, and report consistency.

Why This Matters

Accurate and consistent financial reporting supports informed decision-making, public accountability, and confidence in municipal financial management.

Questions for Council

- Can Council clarify the apparent reporting inconsistencies identified?
- Were any amended budgets approved that are not publicly available?
- Have any reporting corrections been made since publication?

2. Property Tax Administration

Observation (see Appendix A)

Questions were raised regarding property tax calculations, supporting documentation, and consistency between bylaws and related schedules.

Why This Matters

Property tax calculations form the basis for municipal taxation and should be supported by clear, consistent documentation.

Questions for Council

- Can Council explain how tax rates were determined?
- Were any corrections made following approval of the bylaws?

3. Payment Reporting

Observation

Residents observed opportunities to improve the completeness and consistency of cheque registers and payment reporting.

Why This Matters

Complete payment reporting enhances transparency and public understanding of municipal expenditures.

Questions for Council

- Could payment registers include all payment methods and consistent account coding?

4. Financial Transparency

Observation

The review notes that monthly bank reconciliations, balance sheets, and detailed credit card reporting were not consistently available.

Why This Matters

These reports are important components of financial oversight and assist readers in understanding the municipality's financial position.

Questions for Council

- Can these reports be routinely published with monthly financial packages?

5. Internal Controls and Governance

Observation

Residents requested additional information regarding the Village's internal control environment and governance processes.

Why This Matters

Strong internal controls help safeguard public funds and support reliable financial reporting.

Questions for Council

- What financial control policies and review procedures are currently in place?

6. Legislative and Administrative Matters

Observation

The source document identifies several matters where residents seek clarification regarding legislative responsibilities and administrative processes. The review identified several instances where publicly available information appeared to indicate that legislative requirements were not fully satisfied, or where compliance could not be demonstrated from the records available to the public.

Why This Matters

When publicly available information appears inconsistent with legislative requirements, or when compliance cannot be readily confirmed from the public record, residents may question whether important governance obligations have been fulfilled. Clear documentation and open communication help reduce uncertainty, strengthen accountability, and build public confidence in municipal government.

Questions for Council

- Can Council provide clarification on how legislative obligations are monitored and communicated?

7. Payroll and Employee Benefits

Observation

Questions were identified regarding increased payroll, payroll remittance timing and employee benefit administration based on publicly available information.

Why This Matters

Compliance with payroll requirements and benefit administration contributes to sound financial governance.

Questions for Council

- Can Council clarify the processes used to monitor budgeted payroll amounts, timing of payroll remittances and employee benefit administration?

8. Financial Narratives

Observation

Residents observed that the narrative accompanying financial reports could provide a more balanced explanation of significant variances and financial results.

Why This Matters

Contextual explanations improve understanding of financial performance and support informed decision-making.

Questions for Council

- Could future reports include explanations for all material favorable and unfavorable variances?

9. Understanding the Village's Financial Health

Observations (see Appendix B, C, D and E)

The review of publicly available financial information identified several indicators suggesting that the Village has experienced ongoing financial pressures.

The independently prepared analysis concluded that the Village reported a significant operating deficit in 2024, a significant deficit for 2025 (awaiting audited financial statements to confirm) and that the financial information available for 2026 projected the potential for additional operating deficits if existing trends continued through the remainder of the fiscal year.

Residents recognize that municipalities may experience operating deficits from time to time due to factors such as inflation, emergency expenditures, infrastructure requirements, grant timing, or changing economic conditions. A deficit in a single year does not necessarily indicate long-term financial difficulty.

However, recurring operating deficits or projections indicating continuing financial pressures may warrant additional discussion regarding financial planning, budgeting, and long-term sustainability.

For that reason, residents believe it is important to better understand the factors contributing to these reported results and the strategies being considered to address them.

Why This Matters

A municipality's financial health influences its ability to maintain infrastructure, deliver essential services, respond to unexpected costs, and plan for future community needs.

Monitoring financial performance throughout the year allows Council to assess whether revenues and expenditures are aligned with the approved budget and whether adjustments may be required to maintain long-term financial sustainability.

Questions for Council

- What were the primary factors contributing to the operating deficit reported for 2025?
- Based on current information, does Council anticipate that the projected 2026 operating results will improve before year-end?
- What actions are being considered to address ongoing operating pressures while maintaining municipal services?
- Has Council developed a financial strategy to restore balanced operating results if projected deficits continue?
- How will future budgets address rising operating costs while maintaining long-term financial sustainability?
- Are there opportunities to increase revenues, reduce expenditures, or improve operational efficiencies without reducing service levels?
- How will residents be kept informed regarding the Village's financial outlook throughout the remainder of the year?

Supporting Detail

The supporting documents and information for some of the observations are included in the Appendices at the end of the report. Detailed calculations, report comparisons, and supporting references for each observation can be provided upon request.

Recommendations

Based on the observations summarized in this report, the following recommendations are offered for Council's consideration. These recommendations are intended to encourage transparency, strengthen financial reporting, support good governance, and enhance public confidence. They are presented as opportunities for continuous improvement rather than conclusions regarding existing practices.

1. Strengthen Financial Reporting

Review monthly financial reporting for consistency, accuracy, and completeness prior to presentation to Council, and ensure that any approved amendments are clearly documented and reflected in subsequent reports. Ensure that the audited financial statements are finalized early in the year for budget planning purposes.

2. Enhance Budget Transparency

Provide clear explanations of material budget variances and ensure that approved budgets, amended budgets, and supporting schedules are readily available to the public.

3. Improve Public Financial Reporting

Consider routinely publishing complete monthly financial packages, including operating statements, balance sheets, payment registers, forecasts and other supporting financial reports that assist residents in understanding the Village's financial position.

4. Expand Narrative Explanations

Provide balanced commentary within monthly financial reports by explaining both favorable and unfavorable variances, significant one-time items, and notable trends affecting financial performance.

5. Review of Internal Controls

Periodically review financial policies, internal controls, and administrative procedures to ensure they continue to support accurate reporting, accountability, and effective stewardship of public funds, and make these more accessible to residents.

6. Review of Governance Processes

Consider periodic reviews of governance practices to ensure legislative responsibilities, reporting requirements, and financial oversight processes remain current and well documented.

7. Improve Public Communication

Continue to strengthen communication with residents by providing timely explanations of significant financial matters and making key financial information readily accessible through public channels.

8. Ongoing Continuous Improvement

Use the observations and questions contained in this report as an opportunity to identify enhancements to financial reporting, governance practices, and public engagement.

Closing Recommendation

Residents respectfully request that Council review the observations and questions presented throughout this report, provide clarification where appropriate, and consider whether additional reporting, communication, or governance practices could further strengthen transparency, accountability, and public confidence. The intent of these recommendations is to support constructive dialogue and continuous improvement in the Village's financial management.

Closing Remarks

Commitment to Constructive Dialogue

This report has been prepared with the objective of supporting constructive dialogue between residents, Council, and Administration. The observations and questions presented throughout the report reflect a review of publicly available information and are intended to encourage greater understanding of the Village's financial reporting and governance practices.

Recognition of Municipal Responsibilities

Residents recognize that governing a municipality requires balancing financial stewardship, legislative obligations, service delivery, and long-term planning. Council and Administration are entrusted with significant responsibilities, and this report acknowledges the challenges associated with managing a small municipality while striving to meet those responsibilities.

Opportunities for Continuous Improvement

The observations identified in this report should be viewed as opportunities to strengthen transparency, enhance financial reporting, improve communication, and reinforce public confidence. Where questions have been raised, the intent is to encourage clarification and open discussion rather than to reach conclusions about matters that may have additional context or supporting information.

Moving Forward

Residents respectfully request that Council review the observations and questions presented in this report, provide clarification where appropriate, and consider whether opportunities exist to strengthen financial reporting, governance practices, and communication with the public. Open discussion and the timely sharing of information can contribute to greater understanding and stronger relationships between Council and the community.

Final Statement

The long-term success of the Village depends upon a shared commitment to transparency, accountability, respectful communication, and informed decision-making. It is hoped that this report will contribute positively to that objective by encouraging collaborative discussion and supporting the continued development of sound financial management and effective municipal governance.

Appendices

APPENDIX A

Property Tax Analysis

2025 Property Taxes:

1. At the Council meeting on March 18, 2025, a draft bylaw (760-25) was included in the Council package, starting on page 25. The following information was presented:
    a. Assessed Value of all Properties in the Municipality were noted at $15,487,680
    b. Revenue Requirements (to cover expenses) were noted as $750,500
    The budget reflects $716,118 in the copy that was included in the Council package to approve, which includes an expense under Sewer Expenses for "Reserve Sewer" but this is a Balance Sheet account. The total expenses without the $36,000 sewer reserve expense are $680,118
    c. Deduction of Amortization was noted as $101,000
    Amortization in the budget was $84,168
    d. Revenue from Sources Other than Taxation was noted as $453,436
    Total revenue in the budget not including school tax and education requestions or municipal taxes should be $431,018
    e. Amount to be Raised by Municipal Taxes was noted as $196,064
    Based on the actual expenses of $595,950 (excluding amortization) less revenue from other sources of $431,018, the Amount to be Raised should have been $182,932
    f. The Tax Rate for Residential/Farmland shows as 12.2096
    If the non-residential rate was calculated at 22.3053 for $40,991 then the remaining balance to be raised would be $141,941 which would equate to a rate of 10.3986
    g. The Tax Rate for Non-Residential Including Linear was calculated at 22.305
    h. The total Tax Levy was noted as $207,652
    The calculation of amount to be raised should have been $182,932 which reflects a difference of $24,720
    i. The amounts and rates noted in black above and, on the bylaw document provided in the Council package, were passed in the first reading at this meeting.
    j. The 2025 financial reports included in the January 2026 Council package report $229,352 in municipal property taxes collected. Based on the tax rates and amounts calculated using the corrected budget figures, this appears to represent a $46,420 variance above the amount expected to have been levied. This significant variance raises questions regarding whether the approved 2025 property tax rates were applied correctly and whether property owners may have been charged amounts in excess of those authorized under the applicable Property Tax Bylaw.
2. At the Council meeting on May 20, 2025, Bylaw 760-25 was included, starting on page 8 of the Council package. The following information was presented (see above notes in red for what the amounts should be):

a. Assessed Value of all Properties in the Municipality were noted as $14,872,330
b. Revenue Requirements (to cover expenses) were noted as $631,950
c. Deduction of Amortization was noted as $84,168
The above amount already excluded amortization
d. Revenue from Sources Other than Taxation were noted as $453,436
e. Amount to be Raised by Municipal Taxes was noted as $94,346
f. The Tax Rate for Residential/Farmland was calculated at 12.2096
g. The Tax Rate for Non-Residential Including Linear was calculated at 70.1
h. The total Tax Levy was noted as $252,349
This amount appears to be high because of the inconsistent value in the Linear assessment as well as the perceived error in the non-residential rate of 70.1
i. The amounts and rates noted in black above and, on the bylaw document provided in the Council package, were passed in the second, third and final readings at this meeting.
The Bylaw included in the Council package for this meeting and passed was not the same as in the previous meeting.
j. The amounts and rates noted in black above and, on the bylaw document provided in the Council package, were passed in the second, third and final readings at this meeting.
The Bylaw included in the Council package for this meeting and passed was not the same as in the previous meeting.

3. The non-residential mill rate published on the Alberta Government website is 70.1
4. The review identified concerns regarding both the tax rates imposed and the process by which the 2025 Property Tax Bylaw was approved. Under the Municipal Government Act (MGA), municipal tax rates are established by bylaw and are to be imposed in accordance with the rates approved by Council. The Alberta Government information identifies a non-residential tax rate of **70.1**, while the rate actually imposed on non-residential properties appears to have been **22.305,** raising questions as to whether the tax rates imposed were consistent with the approved bylaw and MGA requirements.
Further complicating this issue, **two different versions of the Property Tax Bylaw were presented in Council meeting packages**. The document receiving first reading contained different figures from the document subsequently presented for second and third readings and final approval. This creates uncertainty regarding the specific rates and amounts Council intended to authorize and raises additional concerns regarding the validity, consistency, and administration of the 2025 Property Tax Bylaw.
Taken together, these discrepancies warrant clarification from Council and Administration as to which version of the bylaw was formally adopted, which tax rates were legally authorized, which rates were actually imposed, and whether any corrective action is required under the MGA.

2026 Property Taxes:

1. At the Council meeting on March 17, 2026, a draft bylaw (2026-01) was included starting on page 51 of the Council package. The calculation pages were not included in the package, but the following information was presented:
    a. Assessed Value of all Properties in the Municipality were noted under section 3 of the bylaw totaling $17,175,550
    This reflects the Linear property assessment at $1,110,000 whereas for 2025 it was $615,350. It would not have doubled; a basic online search reflects an average increase of 1% so this should have been approximately $625,000 for an overall assessment value of all classes at $16,755,360
    b. Amount to be Raised by Municipal Taxes was noted as $202,781
    c. The Tax Rate for Residential/Farmland was calculated at 11.8059
    The Tax Rate for Non-Residential Including Linear was calculated at 11.8059
    This represents the same rate as residential when it usually double
    d. The amounts and rates noted in black above and, on the bylaw document provided in the Council package, were passed in the first reading at this meeting without the calculation report.
2. At the Council meeting on Apr 21, 2026, Bylaw 2026-01 was presented starting on page 16 of the Council package. The following information was presented:
    a. Assessed Value of all Properties in the Municipality were noted as $23,339,260
    The Linear property assessment value shows as $7,208,900 which is why the total assessment value is so high. Compared to the 2025 value of $615,350 and an online search indicating that the value of Linear property increased by an average of 1% from 2025 – 2026, this appears to be an error
    b. Revenue Requirements (to cover expenses) were noted as $635,344
    The amount in the budget reflects $608,697 excluding amortization
    c. Deduction of Amortization was noted as $101,000
    Amortization has already been excluded from revenue requirement used
    d. Revenue from Sources Other than Taxation were noted as $379,078
    e. Amount to be Raised by Municipal Taxes was noted as $155,267
    Based on the correct budget amounts, the amount to be raised should be $207,119
    f. The Tax Rate for Residential/Farmland was calculated at 11.8059
    This rate should be 12.430 based on the non-residential being 11.8059
    g. The Tax Rate for Non-Residential Including Linear was calculated at 72.8000
    The rate charged for non-residential and linear was 11.8059 but the correct calculation on actuals reflects 18.3608
    h. The total Tax Levy was noted as $1,067,934
    This amount appears to be incorrect due to inconsistencies in the Linear assessment value
    i. The amounts and rates noted above and, on the bylaw document, provided in the Council package, were passed in the second, third and final readings at this meeting.

j. The June 2026 year-to-date financial reports included in the July 28, 2026 Council meeting package report municipal property taxes imposed of $224,029. Based on the tax rates and amounts calculated using the corrected budget amounts, this appears to create a $16,910 variance above the amount expected to be levied. This variance raises questions regarding whether the approved tax rates were applied correctly and whether property owners may have been charged amounts in excess of those authorized under the bylaw. The 2026 Property Tax Bylaw 2026-01 document is not on the Village website as of July 30, 2026.

3. The 2026 Property Tax Bylaw 2026-01 document is not on the Village website as of July 30, 2026.
4. The non-residential mill rate for 2026 has not been published on the Alberta Government website as of July 30, 2026.
   A review of other Alberta municipal websites indicates that many municipalities publicly post their annual property tax rates or mill rates, making it relatively easy for property owners to understand how their municipal property taxes are calculated.
   At the time of this review, the Village of Donalda's 2026 non-residential mill rate does not appear to be clearly posted or readily accessible on the Village website.
   Question for Council:
   Is there a reason the Village's 2026 property tax rates have not been publicly posted in an easily accessible format? Would Council consider publishing the approved annual tax rates, including the rates applicable to each assessment class, to improve transparency and allow residents to more easily understand and verify their property tax calculations?

SUMMARY

Under the Municipal Government Act (MGA), property tax rates are established through the property tax bylaw and are to be applied in accordance with the rates approved by Council. Where an error is identified, the applicable legislative requirements for correcting or amending the property tax bylaw must be followed.

The review identified an apparent discrepancy between the tax rates approved by Council in the Property Tax Bylaw at the April 21, 2026 Council meeting and the rates subsequently applied to non-residential and linear properties.

In addition, based on the rates applied to the non-residential and linear property classes, questions arise as to whether the residential tax rate was calculated and applied consistently with the methodology and rates established in the approved bylaw.

These discrepancies raise a significant compliance concern and warrant clarification as to whether the 2025 & 2026 property tax rates were imposed in accordance with the Property Tax Bylaw and the requirements of the MGA. If the rates applied differed from those legally established by bylaw, Council should determine what corrective action and reporting may be required.

Village of Donalda - 2025 Property Tax Calculation Analysis

Property Class	2025 Assessment	Municipal Rate	Municipal Total	Education Rate	Education Total	DIP Rate	DIP Total	Seniors Rate	Seniors Total	Total Rate	Overall Total
Residential	13,401,900	0.0103986	139,361.20	0.0027200	36,453.17	0.0000000	0.00	0.0004309	5,774.44	0.0135495	181,588.80
Residential - Vacant	234,790	0.0103986	2,441.49	0.0027200	638.63	0.0000000	0.00	0.0004309	101.16	0.0135495	3,181.28
Farmland	13,270	0.0103986	137.99	0.0027200	36.09	0.0000000	0.00	0.0004309	5.72	0.0135495	179.80
Non-Residential	1,129,580	0.0223053	25,195.64	0.0040000	4,518.32	0.0000000	0.00	0.0004309	486.70	0.0267362	30,200.66
Non-Residential - Vacant	18,680	0.0223053	416.66	0.0040000	74.72	0.0000000	0.00	0.0004309	8.05	0.0267362	499.43
Linear	615,350	0.0223053	13,725.58	0.0040000	2,461.40	0.0000007	0.43	0.0004309	265.13	0.0267362	16,452.11
GIL SFI Inst	74,110	0.0223053	1,653.05	0.0000000	0.00	0.0000007	0.05	0.0004309	31.93	0.0227362	1,684.98
Total Assessments	15,487,680		182,931.61		44,182.33		0.48		6,673.13		233,787.07

Residential & Farmland	13,649,960		
Non-Residential & Linear	1,837,720		
Total	15,487,680		
	Budget	**Corrected**	
Estimated Expenses	631,949.61	595,949.61	Approved budget included $36,000 from a Balance Sheet account (4-42-722 Sewer Reserves)
Other Revenues	431,018.00	413,018.00	
Amount to be Raised	**200,931.61**	**182,931.61**	
		Actuals	
Residential & Farmland	141,940.68	184,438.04	
Non-Residential & Linear	40,990.93	44,914.15	
		229,352.19	
Residential & Farmland Rate	0.010398615	0.0135120	
Non-Residential & Linear Rate	0.022305318	0.0244401	

Property Tax Issued Exceeding Amount to be Raised **28,420.58** Based on the approved Budget

Property Tax Issued Exceeding Amount to be Raised **46,420.58** Based on the corrected Budget totals referenced above

***These calculations only includes the municipal portion of the property tax and do not include any of the requisitioned taxes**

Disclaimer: This financial report has been indepentently prepared. It has not been audited and is for informational use only

Village of Donalda - 2026 Property Tax Calculation Analysis

Property Class	2026 Assessment	Municipal Rate	Municipal Total	Education Rate	Education Total	DIP Rate	DIP Total	Seniors Rate	Seniors Total	Total Rate	Overall Total
Residential	14,695,390	0.0124299	182,661.79	0.0028400	41,734.91	0.0000000	0.00	0.0003965	5,826.72	0.0156664	230,223.42
Residential - Vacant	206,890	0.0124299	2,571.62	0.0028400	587.57	0.0000000	0.00	0.0003965	82.03	0.0156664	3,241.22
Farmland	13,270	0.0124299	164.94	0.0028400	37.69	0.0000000	0.00	0.0003965	5.26	0.0156664	207.89
Non-Residential	1,131,910	0.0118059	13,363.22	0.0041700	4,720.06	0.0000000	0.00	0.0003965	448.80	0.0163724	18,532.08
Non-Residential - Vacant	18,680	0.0118059	220.53	0.0041700	77.90	0.0000000	0.00	0.0003965	7.41	0.0163724	305.84
Linear (2025 + 1%)	625,000	0.0118059	7,378.69	0.0041700	2,606.25	0.0000007	0.46	0.0003965	247.81	0.0163724	10,232.75
GIL SFI Inst	64,220	0.0118059	758.17	0.0000000	0.00	0.0000007	0.05	0.0003965	25.46	0.0122024	783.64
Total Assessments	16,755,360		207,118.96		49,764.37		0.50		6,643.50		263,526.83

Assessment Values by Property Class		Increase
Residential & Farmland	14,915,550	9.27%
Non-Residential & Linear	1,839,810	0.11%
Total	16,755,360	8.19%
Estimated Expenses	608,697.04	
Other Revenues	401,578.08	
Amount to be Raised	**207,118.96**	
		Actuals
Residential & Farmland	185,398.35	190,248.97
Non-Residential & Linear	21,720.61	33,780.47
		224,029.44
Residential & Farmland Rate	0.012430	0.0127551
Non-Residential & Linear Rate	0.011806	0.0183608

Property Tax Issued Exceeding Amount to be Raised **16,910.48**

***This calculation only includes the municipal portion of the property tax and does not include any of the requisitioned taxes**

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APPENDIX B

Village of Donanda - 2025 Financial Anaylsis Summary

	Budget	Actual	Difference
TOTAL REVENUES	641,002.16	520,485.72	(120,516.44)
EXPENSES			
Legislative	12,200.00	9,954.56	2,245.44
Administration	210,349.03	298,606.72	(88,257.69)
Protective Services	31,000.00	31,000.00	0.00
Bylaw Enforcement	16,550.00	14,714.90	1,835.10
Streets & Roads	160,831.50	193,340.33	(32,508.83)
Water Supply & Distribution	67,614.84	79,198.22	(11,583.38)
Sewer	37,870.70	8,797.33	29,073.37
Waste Management	18,194.46	29,587.38	(11,392.92)
Cemetery	800.55	5,424.95	(4,624.40)
Community Services	10,524.00	1,740.59	8,783.41
Planning & Devolpment	6,000.00	5,438.70	561.30
Rental Building	500.00	734.87	(234.87)
Parks & Recreation	14,152.34	23,829.21	(9,676.87)
Culture	25,135.19	21,986.73	3,148.46
Requsitions	20,227.00	4,407.00	15,820.00
TOTAL EXPENSES	631,949.61	728,761.49	(96,811.88)
NET SURPLUS/(DEFICIT)	**9,052.55**	**(208,275.77)**	**(217,328.32)**
Removal of Capital Expenditures from Operating Expenses		75,685.65	75,685.65
NET OVERALL SURPLUS/(DEFICIT)	9,052.55	(132,590.12)	(141,642.67)

GOVERNMENT REQUISITIONS			
ASFF School Tax Requisition 2025 owing	0.00	5,545.52	(5,545.52)
Seniors Requisition - exp exceeded revenue 2025			(187.01)
Total Requisition Differences - owed to tax payers or Gov			(5,732.53)

Disclaimer: This financial report has been indepentently prepared. It has not been audited and is for informational use only

APPENDIX C

Village of Donalda - 2025 Financial Analysis Detail

GENERAL LEDGER	DESCRIPTION	2025 Budget Approved	2025 Actuals	$ Variance	% Variance
GENERAL REVENUE				-under/+over	-under/+over
1-00-100	Residential Taxes	167,623.34	184,438.04	16,814.70	10.03%
1-00-103	Designated Industrial Property Requisition	0.00	0.43	0.43	0.00%
1-00-110	Non-Residential Taxes	29,255.72	31,809.05	2,553.33	8.73%
1-00-120	Linear Taxes	13,105.10	13,105.10	0.00	0.00%
1-00-130	Franchise - ATCO	35,849.00	30,701.14	(5,147.86)	-14.36%
1-00-140	Franchise - Apex Utilities Inc.	26,000.00	24,615.27	(1,384.73)	-5.33%
1-00-160	Minimum Tax Revenue	0.00	0.00	0.00	0.00%
1-00-200	Penalties & Costs on Taxes	14,000.00	1,504.21	(12,495.79)	-89.26%
1-00-210	Penalties Accounts Receivable	0.00	0.00	0.00	0.00%
1-32-510	Insurance Proceeds	0.00	0.00	0.00	0.00%
1-32-520	Sale of Assets	0.00	0.00	0.00	0.00%
1-41-510	Insurance Proceeds	0.00	0.00	0.00	0.00%
1-00-990	Attorney General Fines & Costs	0.00	1,400.00	1,400.00	0.00%
1-69-100	Grazing Revenue	0.00	1,787.50	1,787.50	0.00%
	TOTAL GENERAL REVENUE	285,833.16	289,360.74	3,527.58	1.23%
GRANTS & OTHER REVENUE					
1-00-111	Canada Summer Jobs	0.00	0.00	0.00	0.00%
1-00-740	Municipal Sponsorship Program	0.00	0.00	0.00	0.00%
1-00-751	Conditional Municipal - FCSS	7,882.00	7,968.13	86.13	1.09%
1-00-841	Conditional Grant - Federal	0.00	0.00	0.00	0.00%
1-00-845	Provincial Grant - MSI Operating/LGFF	72,712.00	0.00	(72,712.00)	-100.00%
1-00-855	Grants- In Lieu of Taxes	0.00	0.00	0.00	0.00%
1-00-856	Donations/Sponsorship	0.00	0.00	0.00	0.00%
1-12-840	PROVINCIAL GRANT - CAPITAL	0.00	0.00	0.00	0.00%
1-12-845	Provincial Grant	0.00	0.00	0.00	0.00%
	TOTAL GRANTS & OTHER REVENUE	80,594.00	7,968.13	(72,625.87)	-90.11%
ADMINISTRATION REVENUE					
1-12-411	Photocopy, Fax, Sales, etc.	0.00	21.87	21.87	0.00%
1-12-417	Tax Cert.\Dev. Permits, etc.	500.00	680.00	180.00	36.00%
1-12-418	Maintenance service revenue	500.00	0.00	(500.00)	-100.00%
1-12-419	Newsletter Ads	1,000.00	895.00	(105.00)	-10.50%
1-12-550	Investment Income - Bank Int.	25,000.00	24,030.52	(969.48)	-3.88%
1-12-561	Rental Revenue	5,000.00	740.00	(4,260.00)	-85.20%
1-12-751	FCSS Management Revenue	0.00	0.00	0.00	0.00%
1-12-590	Miscellaneous Admin. Revenue	1,500.00	873.42	(626.58)	-41.77%
1-00-210	Penalties Accounts Receivable	250.00	0.00	(250.00)	-100.00%
1-12-266	Tax Recovery Revenue	0.00	(2,340.00)	(2,340.00)	0.00%
	TOTAL ADMINISTRATION REVENUE	33,750.00	24,900.81	(8,849.19)	-26.22%
EMERGENCY MANAGEMENT REVENUE					
1-23-410	Fire Charges	24,500.00	24,172.93	(327.07)	-1.33%
4-23-722	Fire Reserve	13,000.00	0.00	(13,000.00)	-100.00%
1-24-410	Emergency Management Service Revenue	6,000.00	6,016.56	16.56	0.28%
	TOTAL EMERGENCY MANAGEMENT	43,500.00	30,189.49	(13,310.51)	-30.60%
BYLAW REVENUE					
1-21-530	Fines-Bylaw	3,000.00	250.00	(2,750.00)	-91.67%
1-26-520	Chicken License	75.00	0.00	(75.00)	-100.00%
1-26-521	Dog License	500.00	371.50	(128.50)	-25.70%
1-26-522	Cat License	200.00	140.00	(60.00)	-30.00%
1-26-523	Business License	200.00	390.00	190.00	95.00%
	TOTAL BYLAW REVENUE	3,975.00	1,151.50	(2,823.50)	-71.03%

GENERAL LEDGER	DESCRIPTION	2025 Budget Approved	2025 Actuals	$ Variance	% Variance
ROADS & STREETS REVENUE					
1-32-560	Equipment Revenue	0.00	190.48	190.48	0.00%
1-32-830	Fed. Infrastructure Funds	0.00	0.00	0.00	0.00%
4-32-723	Roads Reserve	5,000.00	0.00	(5,000.00)	-100.00%
1-32-840	Provincial Capital Grant	0.00	0.00	0.00	0.00%
	TOTAL STREETS & ROADS	5,000.00	190.48	(4,809.52)	-96.19%
WATER REVENUE					
1-41-400	Water Sales	92,000.00	88,484.84	(3,515.16)	-3.82%
1-41-401	Penalties - Water	700.00	(358.43)	(1,058.43)	-151.20%
1-41-414	Water On\Off Fee	300.00	0.00	(300.00)	-100.00%
1-41-416	Water Service Repairs	0.00	0.00	0.00	0.00%
	TOTAL WATER REVENUE	93,000.00	88,126.41	(4,873.59)	-5.24%
SEWER REVENUE					
1-42-400	Sewer Services	18,200.00	18,677.87	477.87	2.63%
	TOTAL SEWER REVENUE	18,200.00	18,677.87	477.87	2.63%
WASTE REVENUE					
1-43-400	Garbage Fees	42,200.00	43,816.05	1,616.05	3.83%
	TOTAL WASTE REVENUE	42,200.00	43,816.05	1,616.05	3.83%
CEMETERY REVENUE					
1-56-463	Perpetual Care Fee	1,000.00	400.00	(600.00)	-60.00%
1-56-464	Sale of Cemetery Plots	500.00	0.00	(500.00)	-100.00%
1-56-467	Internment Fee	1,200.00	700.00	(500.00)	-41.67%
1-56-466	Snow Removal Revenue	500.00	0.00	(500.00)	-100.00%
1-56-468	Monument Deposit Fee	800.00	0.00	(800.00)	-100.00%
	TOTAL CEMETERY REVENUE	4,000.00	1,100.00	(2,900.00)	-72.50%
SALE OF LAND					
1-66-590	Sale of Land	6,300.00	6,200.00	(100.00)	-1.59%
	TOTAL SALE OF LAND REVENUE	6,300.00	6,200.00	(100.00)	-1.59%
PLANNING RESERVE					
1-66-910	Planning Reserves	16,000.00	0.00	(16,000.00)	-100.00%
	TOTAL PLANNING RESERVES	16,000.00	0.00	(16,000.00)	-100.00%
RECREATION REVENUE					
1-72-850	Government Grants - County Rec.	700.00	859.24	159.24	22.75%
	TOTAL RECREATION REVENUE	700.00	859.24	159.24	22.75%
CULTURE REVENUE					
1-74-770	Museum Agreement	6,500.00	6,500.00	0.00	0.00%
1-74-771	Library Agreement	1,450.00	1,445.00	(5.00)	-0.34%
1-74-835	Federal Grant - Operating (Heritage Canada)	0.00	0.00	0.00	0.00%
1-74-860	Grants from Local Boards	0.00	0.00	0.00	0.00%
	TOTAL CULTURE REVENUE	7,950.00	7,945.00	(5.00)	-0.06%
	TOTAL REVENUES	**641,002.16**	**520,485.72**	**(120,516.44)**	**-18.80%**
COUNCIL EXPENSE				**+under/-over**	**+under/-over**
2-11-150	Council Meeting Pay	6,300.00	4,948.47	1,351.53	21.45%
2-11-151	Council Supervision Pay	3,600.00	4,278.25	(678.25)	-18.84%
2-11-211	Travel & Subsistence	2,000.00	515.34	1,484.66	74.23%
2-11-212	Legislative - Discretionary	300.00	212.50	87.50	29.17%

GENERAL LEDGER	DESCRIPTION	2025 Budget Approved	2025 Actuals	$ Variance	% Variance
	TOTAL COUNCIL EXPENSE	12,200.00	9,954.56	2,245.44	18.41%
ADMINISTRATION EXPENSE					
2-12-110	Salaries & Wages	133,120.00	166,985.50	(33,865.50)	-25.44%
2-12-130	Payroll Deductions	9,185.57	11,271.92	(2,086.35)	-22.71%
2-12-131	Vacation Pay	2,232.46	6,164.42	(3,931.96)	-176.13%
2-12-132	Payroll Benefits	1,000.00	0.00	1,000.00	100.00%
2-12-150	Meeting Pay	0.00	1,260.00	(1,260.00)	0.00%
2-12-152	Election & Census Fees	1,000.00	2,182.84	(1,182.84)	-118.28%
2-12-211	Travel & Subsistence	1,000.00	956.83	43.17	4.32%
2-12-212	Course Fee Registration	2,000.00	514.37	1,485.63	74.28%
2-12-216	Postage	1,650.00	3,055.04	(1,405.04)	-85.15%
2-12-217	Telephone	1,500.00	0.00	1,500.00	100.00%
2-12-220	Advertising & Memberships	4,000.00	5,737.20	(1,737.20)	-43.43%
2-12-224	Land Title Fees	500.00	0.00	500.00	100.00%
2-12-226	Tax Recovery Fees	200.00	690.00	(490.00)	-245.00%
2-12-230	Assessors Fees	5,650.00	5,753.95	(103.95)	-1.84%
2-12-231	Auditors Fees	10,000.00	16,400.00	(6,400.00)	-64.00%
2-12-232	Legal Fees	4,700.00	8,046.25	(3,346.25)	-71.20%
2-12-240	Bad Debts	2,000.00	-1,268.42	3,268.42	163.42%
2-12-251	Repairs & Maintenance	800.00	-105.85	905.85	113.23%
2-12-252	Cleaning - Supplies & Labor	2,500.00	1,608.19	891.81	35.67%
2-12-255	Other Contracted Services	1,000.00	15,627.11	(14,627.11)	-1462.71%
2-12-256	Contracted Services CAO	0.00	427.40	(427.40)	0.00%
2-12-270	Computer Expenses	750.00	1,554.89	(804.89)	-107.32%
2-12-271	Website Fees	1,300.00	1,150.51	149.49	11.50%
2-12-274	Insurance & Bond	10,286.00	12,543.00	(2,257.00)	-21.94%
2-12-275	Workman's Compensation (25 - 2.67% & 26 - 2.98%)	2,775.00	7,235.60	(4,460.60)	-160.74%
2-12-277	Health & Safety	0.00	10,164.85	(10,164.85)	0.00%
2-12-505	Photocopier Costs	4,000.00	5,083.40	(1,083.40)	-27.09%
2-12-510	General Office Supplies	2,500.00	3,857.26	(1,357.26)	-54.29%
2-12-540	Utilities - Heating	1,300.00	2,523.40	(1,223.40)	-94.11%
2-12-541	Utilities - Power	800.00	3,261.71	(2,461.71)	-307.71%
2-12-590	Miscellaneous	500.00	3,078.31	(2,578.31)	-515.66%
2-12-751	Municipal FCSS Contribution	0.00	0.00	0.00	0.00%
2-12-810	Bank Charges & Fees	2,100.00	2,847.04	(747.04)	-35.57%
	TOTAL ADMINISTRATION EXPENSE	210,349.03	298,606.72	(88,257.69)	-41.96%
EMERGENCY MANAGEMENT EXPENSES					
2-23-410	Fire Service Agreement	25,000.00	25,000.00	0.00	0.00%
2-24-410	Emergency Management Agreement	6,000.00	6,000.00	0.00	0.00%
	TOTAL FIRE SERVICE AGREEMENT	31,000.00	31,000.00	0.00	0.00%
BYLAW ENFORCEMENT EXP					
2-26-751	Bylaw Enforcement	5,000.00	4,343.90	656.10	13.12%
2-26-752	Rural Policing Expense	11,550.00	10,371.00	1,179.00	10.21%
	TOTAL BYLAW ENFORCEMENT EXPENSE	16,550.00	14,714.90	1,835.10	11.09%
STREETS & ROADS EXPENSE					
2-32-110	Salaries	57,750.00	31,363.80	26,386.20	45.69%
2-32-111	Salaries - Shop Work Hours	28,500.00	29,524.50	(1,024.50)	-3.59%
2-32-112	Wages - Summer Student	0.00	0.00	0.00	0.00%
2-32-130	Payroll Deductions	8,278.00	4,810.41	3,467.59	41.89%
2-32-131	Vacation Pay	6,127.00	3,702.81	2,424.19	39.57%
2-32-132	Payroll Benefits	1,000.00	0.00	1,000.00	100.00%
2-32-210	Travel	300.00	0.00	300.00	100.00%
2-32-217	Maintenance Cell Phone	576.00	2,445.54	(1,869.54)	-324.57%

GENERAL LEDGER	DESCRIPTION	2025 Budget Approved	2025 Actuals	$ Variance	% Variance
2-32-230	Engineering Fees	3,472.50	0.00	3,472.50	100.00%
2-32-250	Road & Street Repairs	4,000.00	5,443.10	(1,443.10)	-36.08%
2-32-251	Equipment Repairs & Maint.	3,500.00	3,476.80	23.20	0.66%
2-32-252	Sidewalk & Curb Repairs	0.00	2,184.37	(2,184.37)	0.00%
2-32-270	Contracted Services	1,000.00	32,377.03	(31,377.03)	-3137.70%
2-32-271	Insurance Share	1,513.00	0.00	1,513.00	100.00%
2-32-510	Small Equipment & Supplies	5,000.00	36,308.62	(31,308.62)	-626.17%
2-32-515	Equipment Rental	1,000.00	344.76	655.24	65.52%
2-32-521	Gas & Diesel Fuel	7,500.00	11,578.65	(4,078.65)	-54.38%
2-32-530	Const. & Maint. Supplies	500.00	1,223.74	(723.74)	-144.75%
2-32-532	Gravel, Cold Mix & Sand	3,500.00	5,925.79	(2,425.79)	-69.31%
2-32-541	Street Lights	22,615.00	18,063.84	4,551.16	20.12%
2-32-542	Shop Power	1,600.00	1,990.92	(390.92)	-24.43%
2-32-543	Shop Natural Gas	2,600.00	2,308.23	291.77	11.22%
2-32-590	Miscellaneous	500.00	267.42	232.58	46.52%
	TOTAL STREETS & ROADS EXPENSE	160,831.50	193,340.33	(32,508.83)	-20.21%
WATER EXPENSE					
2-41-110	Salaries - Water Related	8,100.00	10,003.50	(1,903.50)	-23.50%
2-41-130	Payroll Deductions	3,939.84	801.29	3,138.55	79.66%
2-41-211	Travel & Subsistence	0.00	45.00	(45.00)	0.00%
2-41-212	Course Registration Fees	0.00	450.00	(450.00)	0.00%
2-41-215	Freight	50.00	0.00	50.00	100.00%
2-41-250	Water Testing Supplies	0.00	242.40	(242.40)	0.00%
2-41-251	Maintenance Supplies	250.00	8,432.85	(8,182.85)	-3273.14%
2-41-265	Water Tower	0.00	0.00	0.00	0.00%
2-41-270	Contracted Services	500.00	5,377.75	(4,877.75)	-975.55%
2-41-271	Insurance	0.00	0.00	0.00	0.00%
2-41-272	Computer/Software	2,275.00	316.00	1,959.00	86.11%
2-41-500	Office Supplies	0.00	0.00	0.00	0.00%
2-41-600	SMRWSC - Debenture Payments	6,500.00	9,232.40	(2,732.40)	-42.04%
2-41-601	SMRWSC - Water Consumption	46,000.00	44,297.03	1,702.97	3.70%
	TOTAL WATER EXPENSE	67,614.84	79,198.22	(11,583.38)	-17.13%
SEWER EXPENSE					
2-42-110	Salaries - Sewer Related	775.90	1,471.50	(695.60)	-89.65%
2-42-130	Payroll Deductions	94.80	117.25	(22.45)	-23.68%
2-42-250	Purchased Repairs & Maint.	0.00	0.00	0.00	0.00%
2-42-251	Lagoon Cleaning & Maintenance	0.00	0.00	0.00	0.00%
2-42-275	Contracted Services - Sewer	1,000.00	7,000.00	(6,000.00)	-600.00%
2-42-290	Lagoon Drainage Easement	0.00	100.00	(100.00)	0.00%
2-42-510	Goods & Supplies	0.00	0.00	0.00	0.00%
2-42-590	Miscellaneous	0.00	108.58	(108.58)	0.00%
4-42-722	Sewer Reserves	36,000.00	0.00	36,000.00	100.00%
	TOTAL SEWER EXPENSE	37,870.70	8,797.33	29,073.37	76.77%
WASTE REMOVAL EXPENSES					
2-43-110	Salaries - Garbage Related	21.80	2,175.75	(2,153.95)	-9880.50%
2-43-130	Payroll Deductions	2.66	173.78	(171.12)	-6433.08%
2-43-251	Repairs & Maintenance	0.00	85.98	(85.98)	0.00%
2-43-270	Contracted Garbage Pickup	18,170.00	27,151.87	(8,981.87)	-49.43%
	WASTE REMOVAL EXPENSE	18,194.46	29,587.38	(11,392.92)	-62.62%
CEMETERY EXPENSE					
2-56-110	Salaries - Cemetery	178.72	4,377.60	(4,198.88)	-2349.42%
2-56-130	Payroll Deductions	21.83	347.35	(325.52)	-1491.16%
2-56-270	Contracted Services	0.00	700.00	(700.00)	0.00%
2-56-510	General Services & Supplies	600.00	0.00	600.00	100.00%

GENERAL LEDGER	DESCRIPTION	2025 Budget Approved	2025 Actuals	$ Variance	% Variance
	CEMETERY EXPENSE	800.55	5,424.95	(4,624.40)	-577.65%
COMMUNITY SERVICES					
2-62-111	FCSS - Postage	650.00	1.74	648.26	99.73%
2-62-755	FCSS Programs	9,760.00	1,625.40	8,134.60	83.35%
2-65-756	Community Programming	0.00	113.45	(113.45)	0.00%
2-62-760	FCSS Membership Expenses	114.00	0.00	114.00	100.00%
	FCSS EXPENSE	10,524.00	1,740.59	8,783.41	83.46%
PLANNING EXPENSE					
2-66-762	Planning Services Expense	6,000.00	5,438.70	561.30	9.36%
2-66-911	Purchase of Land	0.00	0.00	0.00	0.00%
	TOTAL PLANNING SERVICES EXPENSE	6,000.00	5,438.70	561.30	9.36%
RENTAL BUILDING EXPENSE					
2-69-110	Salaries - Rental Space Maintenance	500.00	734.87	(234.87)	-46.97%
	TOTAL RENTAL BUILDING EXPENSE	500.00	734.87	(234.87)	-46.97%
PARKS & RECREATION EXPENSE					
2-72-110	Salaries - Green Space Maintenance	12,165.97	18,041.85	(5,875.88)	-48.30%
2-72-111	Salary - Canada Summer Jobs	0.00	0.00	0.00	0.00%
2-72-130	Payroll Deductions	1,486.37	1,432.93	53.44	3.60%
2-72-250	Parks - Contract Services	500.00	4,354.43	(3,854.43)	-770.89%
2-72-210	Insurance	0.00	0.00	0.00	0.00%
	TOTAL RECREATION EXPENSE	14,152.34	23,829.21	(9,676.87)	-68.38%
CULTURE EXPENSE					
2-74-110	Salaries - Culture Related	289.72	826.50	(536.78)	-185.28%
2-74-130	Payroll Deductions	35.15	65.74	(30.59)	-87.03%
2-74-232	Village Beautification	1,000.00	1,805.31	(805.31)	-80.53%
2-74-251	Repairs & Maintenance	1,000.00	962.11	37.89	3.79%
2-74-252	Miscellaneous	0.00	388.58	(388.58)	0.00%
2-74-271	Insurance	3,028.00	0.00	3,028.00	100.00%
2-74-540	Utilities - Gas	2,500.00	0.00	2,500.00	100.00%
2-74-541	Utilities - Power	3,600.00	4,024.53	(424.53)	-11.79%
2-74-770	Grants - Museum	5,400.00	5,000.00	400.00	7.41%
2-74-771	Grants - Library	5,000.00	5,000.00	0.00	0.00%
2-74-775	Parkland Reg. Library Req.	2,122.32	2,217.06	(94.74)	-4.46%
2-74-850	Canada Day Celebration	1,160.00	1,696.90	(536.90)	-46.28%
	TOTAL CULTURE EXPENSE	25,135.19	21,986.73	3,148.46	12.53%
	TOTAL EXPENSES	**611,722.61**	**724,354.49**	**(112,631.88)**	**-18.41%**
REQUISITIONS					
2-80-751	Recreation Requestion County of Stettler	3,955.00	0.00	3,955.00	100.00%
2-80-771	Stettler Waste Management Auth	16,272.00	4,407.00	11,865.00	72.92%
	TOTAL REQUISITIONS EXPENSE	20,227.00	4,407.00	15,820.00	78.21%
	TOTAL EXPENSES INCLUDING RECREATION & WASTE	**631,949.61**	**728,761.49**	**(96,811.88)**	**-15.32%**
	TOTAL REVENUE	641,002.16	520,485.72	(120,516.44)	-18.80%
	TOTAL EXPENSES	631,949.61	728,761.49	(96,811.88)	-15.32%
	NET PROFIT	**9,052.55**	**(208,275.77)**	**(217,328.32)**	**-2400.74%**
	Adjustments for Capital		75,685.65	75,685.65	
	Adjusted Deficit		(132,590.12)	(141,642.67)	

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GENERAL LEDGER	DESCRIPTION	2025 Budget Approved	2025 Actuals	$ Variance	% Variance
REQUISITIONS					
1-00-101	ASFF School Tax Requisition	38,534.72	37,294.31	1,240.41	3.22%
2-80-741	Provincial Education - ASFF	**38,534.72**	31,748.79	6,785.93	17.61%
		0.00	5,545.52	(5,545.52)	
1-00-102	Seniors Requisition	6,445.00	6,365.01	79.99	1.24%
2-80-761	C.of Stettler Housing Auth	**6,445.00**	6,178.00	267.00	4.14%
		0.00	187.01	(187.01)	

	Amounts highlighted in green require further clarity or have questions that need to be answered
	Amounts highlighted in blue are believed to be capital expenditures and have been adjusted out of the operating

APPENDIX D

Village of Donanda - 2026 Financial Anaylsis Summary

	Budget	Actual & Projected	Difference
TOTAL REVENUES (not including surplus transfer)	581,858.93	597,829.58	15,970.65
EXPENSES			
Legislative	12,200.00	15,463.91	(3,263.91)
Administration	222,075.43	293,896.95	(71,821.52)
Protective Services	31,000.00	30,516.26	483.74
Bylaw Enforcement	19,494.47	19,494.47	0.00
Streets & Roads	136,911.61	120,169.10	16,742.51
Water Supply & Distribution	75,430.00	98,670.48	(23,240.48)
Sewer	2,179.28	8,364.95	(6,185.67)
Waste Management	30,435.98	42,320.97	(11,884.99)
Cemetery	5,950.00	3,962.57	1,987.44
Community Services	10,637.45	18,798.27	(8,160.82)
Planning & Devolpment	6,000.00	6,000.00	0.00
Rental Building	500.00	1,023.00	(523.00)
Parks & Recreation	19,986.37	16,495.96	3,490.41
Culture	27,441.45	29,010.30	(1,568.85)
Requsitions	8,455.00	8,640.32	(185.32)
TOTAL EXPENSES	608,697.04	712,827.50	(104,130.46)
NET SURPLUS/(DEFICIT)	(26,838.11)	(114,997.92)	(88,159.81)
ADDITIONAL COSTS APPROVED			
Water & Wastewater Supervision			(12,000.00)
PIP Compliance Course			(3,500.00)
TOTAL OVERALL SURPLUS/(DEFICIT)			**(119,630.46)**

Note: Actuals/Projected have been adjusted for capital expenditures and other reasonable adjustments

GOVERNMENT REQUISITIONS			
ASFF School Tax Requisition 2026 owing		8,300.45	(8,300.45)
Seniors Requisition - exp exceeded revenue 2026			(2,619.14)
Total Requisition Differences - owed to tax payers or Gov			(10,919.59)

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APPENDIX E

Village of Donalda - 2026 Financial Analysis Detail

GENERAL LEDGER	DESCRIPTION	2026 Budget Approved	2026 Actuals - Operating Budget Jan	Feb	Mar	Apr	May	Jun	YTD	2026 Projected - Operating Budget Jul	Aug	Sep	Oct	Nov	Dec	Annual Totals	Adjustments	Adjusted Totals	$ Variance -under/+over
GENERAL REVENUE																			
1-00-100	Residential Taxes	176,092.00	0.00	0.00	0.00	0.00	190,248.97	0.00	190,248.97	0.00	0.00	0.00	0.00	0.00	0.00	190,248.97	0.00	190,248.97	14,156.97
1-00-103	Designated Industrial Property Requisition	0.43	0.00	0.00	0.00	0.00	0.62	0.04	0.66	0.00	0.00	0.00	0.00	0.00	0.00	0.66	0.00	0.66	0.23
1-00-110	Non-Residential Taxes	13,583.75	0.00	0.00	0.00	0.00	25,851.80	0.00	25,851.80	0.00	0.00	0.00	0.00	0.00	0.00	25,851.80	0.00	25,851.80	12,268.05
1-00-120	Linear Taxes	13,105.10	0.00	0.00	0.00	0.00	7,470.60	458.07	7,928.67	0.00	0.00	0.00	0.00	0.00	0.00	7,928.67	0.00	7,928.67	(5,176.43)
1-00-130	Franchise - ATCO	35,399.00	0.00	3,554.77	2,772.75	2,749.04	3,381.39	2,531.24	14,989.19	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	32,989.19	0.00	32,989.19	(2,409.81)
1-00-140	Franchise - Apex Utilities Inc.	35,831.17	2,995.38	3,573.31	3,483.26	2,942.69	2,822.00	2,147.85	17,964.49	2,995.00	2,995.00	2,995.00	2,995.00	2,995.00	2,995.00	35,934.49	0.00	35,934.49	103.32
1-00-160	Minimum Tax Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-00-200	Penalties & Costs on Taxes	1,500.00	12,202.99	236.25	0.00	0.00	(1,986.92)	0.00	10,452.32	0.00	0.00	0.00	0.00	0.00	0.00	10,452.32	0.00	10,452.32	8,952.32
1-00-210	Penalties Accounts Receivable	0.00	0.00	0.00	(48.34)	0.00	0.00	0.00	(48.34)	0.00	0.00	0.00	0.00	0.00	0.00	(48.34)	0.00	(48.34)	(48.34)
1-32-510	Insurance Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-32-520	Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-41-510	Insurance Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-00-990	Attorney General Fines & Costs	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,400.00	1,400.00	0.00	1,400.00	0.00
1-69-100	Grazing Revenue	1,787.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,787.50	1,787.50	0.00	1,787.50	0.00
	TOTAL GENERAL REVENUE	278,698.95	15,198.37	7,364.33	6,207.67	5,691.73	227,788.46	5,137.20	267,387.76	5,995.00	5,995.00	5,995.00	5,995.00	5,995.00	9,182.50	306,545.26	0.00	306,545.26	27,846.31
GRANTS & OTHER REVENUE																			
1-00-111	Canada Summer Jobs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-00-740	Municipal Sponsorship Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-00-751	Conditional Municipal - FCSS	7,882.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,993.00	0.00	0.00	1,993.00	0.00	0.00	3,986.00	3,986.00	7,972.00	90.00
1-00-841	Conditional Grant - Federal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-00-845	Provincial Grant - MSI Operating/LGFF	72,712.00	0.00	0.00	50,517.47	0.00	0.00	72,712.00	123,229.47	0.00	0.00	0.00	0.00	0.00	0.00	123,229.47	(50,517.47)	72,712.00	0.00
1-00-855	Grants- In Lieu of Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-00-856	Donations/Sponsorship	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-12-840	PROVINCIAL GRANT - CAPITAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-12-845	Provincial Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL GRANTS & OTHER REVENUE	80,594.00	0.00	0.00	50,517.47	0.00	0.00	72,712.00	123,229.47	1,993.00	0.00	0.00	1,993.00	0.00	0.00	127,215.47	(46,531.47)	80,684.00	90.00
ADMINISTRATION REVENUE																			
1-12-411	Photocopy, Fax, Sales, etc.	185.50	0.00	0.00	0.00	435.00	0.00	0.00	435.00	0.00	0.00	0.00	0.00	0.00	0.00	435.00	0.00	435.00	249.50
1-12-417	Tax Cert.\Dev. Permits, etc.	500.00	25.00	0.00	(27.50)	270.00	50.00	0.00	317.50	0.00	0.00	0.00	0.00	0.00	182.50	500.00	0.00	500.00	0.00
1-12-418	Maintenance service revenue	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(500.00)
1-12-419	Newsletter Ads	1,000.00	0.00	300.00	0.00	0.00	0.00	295.00	595.00	0.00	0.00	300.00	0.00	0.00	300.00	1,195.00	0.00	1,195.00	195.00
1-12-550	Investment Income - Bank Int.	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.00
1-12-561	Rental Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-12-751	FCSS Management Revenue	0.00	1,993.00	0.00	0.00	1,993.00	0.00	0.00	3,986.00	0.00	0.00	0.00	0.00	0.00	0.00	3,986.00	(3,986.00)	0.00	0.00
1-12-590	Miscellaneous Admin. Revenue	100.00	0.00	4.00	870.46	4.00	8.00	1,254.00	2,140.46	0.00	0.00	0.00	0.00	0.00	0.00	2,140.46	(2,140.46)	0.00	(100.00)
1-00-210	Penalties Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-12-266	Tax Recovery Revenue	2,340.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,340.00	2,340.00	(2,340.00)	0.00	(2,340.00)
	TOTAL ADMINISTRATION REVENUE	7,125.50	2,018.00	304.00	842.96	2,702.00	58.00	1,549.00	7,473.96	0.00	0.00	300.00	0.00	0.00	5,322.50	13,096.46	(8,466.46)	4,630.00	(2,495.50)
EMERGENCY MANAGEMENT REVENUE																			
1-23-410	Fire Charges	25,000.00	0.00	1,994.08	4,022.15	0.00	4,033.48	2,016.74	12,066.45	0.00	0.00	0.00	0.00	0.00	12,933.55	25,000.00	0.00	25,000.00	0.00
4-23-722	Fire Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-24-410	Emergency Management Service Revenue	6,000.00	0.00	496.32	1,001.10	0.00	1,003.92	501.96	3,003.30	0.00	0.00	0.00	0.00	0.00	2,996.70	6,000.00	0.00	6,000.00	0.00
	TOTAL EMERGENCY MANAGEMENT	31,000.00	0.00	2,490.40	5,023.25	0.00	5,037.40	2,518.70	15,069.75	0.00	0.00	0.00	0.00	0.00	15,930.25	31,000.00	0.00	31,000.00	0.00
BYLAW REVENUE																			
1-21-530	Fines-Bylaw	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00	0.00	500.00	0.00
1-26-520	Chicken License	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-26-521	Dog License	500.00	220.00	20.00	30.00	315.00	0.00	30.00	615.00	0.00	0.00	0.00	0.00	0.00	0.00	615.00	0.00	615.00	115.00
1-26-522	Cat License	200.00	0.00	220.00	20.00	0.00	0.00	0.00	240.00	0.00	0.00	0.00	0.00	0.00	0.00	240.00	0.00	240.00	40.00

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GENERAL LEDGER	DESCRIPTION	2026 Budget Approved	Jan	Feb	Mar	Apr	May	Jun	YTD	Jul	Aug	Sep	Oct	Nov	Dec	Annual Totals	Adjustments	Adjusted Totals	$ Variance
			2026 Actuals - Operating Budget							2026 Projected - Operating Budget									
1-26-523	Business License	200.00	90.00	30.00	(211.83)	0.00	0.00	80.00	(11.83)	0.00	0.00	0.00	0.00	0.00	0.00	(11.83)	0.00	(11.83)	(211.83)
	TOTAL BYLAW REVENUE	1,400.00	310.00	270.00	(161.83)	315.00	0.00	110.00	843.17	0.00	0.00	0.00	0.00	0.00	500.00	1,343.17	0.00	1,343.17	(56.83)
ROADS & STREETS REVENUE																			
1-32-560	Equipment Revenue	190.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	190.48	190.48	0.00	190.48	0.00
1-32-830	Fed. Infrastructure Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4-32-723	Roads Reserve	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1-32-840	Provincial Capital Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL STREETS & ROADS	190.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	190.48	190.48	0.00	190.48	0.00
WATER REVENUE																			
1-41-400	Water Sales	89,000.00	0.00	7,122.16	14,593.94	0.00	16,336.21	8,237.06	46,289.37	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00	95,489.37	0.00	95,489.37	6,489.37
1-41-401	Penalties - Water	700.00	0.00	0.00	0.00	0.00	0.00	45.00	45.00	0.00	0.00	0.00	0.00	0.00	655.00	700.00	0.00	700.00	0.00
1-41-414	Water On\Off Fee	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00	0.00	300.00	0.00
1-41-416	Water Service Repairs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL WATER REVENUE	90,000.00	0.00	7,122.16	14,593.94	0.00	16,336.21	8,282.06	46,334.37	8,200.00	8,200.00	8,200.00	8,200.00	8,200.00	9,155.00	96,489.37	0.00	96,489.37	6,489.37
SEWER REVENUE																			
1-42-400	Sewer Services	19,000.00	0.00	1,545.00	3,123.00	0.00	3,145.00	1,567.00	9,380.00	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00	18,830.00	0.00	18,830.00	(170.00)
	TOTAL SEWER REVENUE	19,000.00	0.00	1,545.00	3,123.00	0.00	3,145.00	1,567.00	9,380.00	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00	1,575.00	18,830.00	0.00	18,830.00	(170.00)
WASTE REVENUE																			
1-43-400	Garbage Fees	44,000.00	0.00	3,622.70	7,353.10	0.00	7,390.00	3,706.50	22,072.30	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	44,272.30	0.00	44,272.30	272.30
	TOTAL WASTE REVENUE	44,000.00	0.00	3,622.70	7,353.10	0.00	7,390.00	3,706.50	22,072.30	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	3,700.00	44,272.30	0.00	44,272.30	272.30
CEMETERY REVENUE																			
1-56-463	Perpetual Care Fee	1,000.00	0.00	0.00	0.00	200.00	0.00	200.00	400.00	0.00	0.00	0.00	0.00	0.00	600.00	1,000.00	0.00	1,000.00	0.00
1-56-464	Sale of Cemetery Plots	500.00	300.00	0.00	0.00	(100.00)	0.00	0.00	200.00	0.00	0.00	0.00	0.00	0.00	300.00	500.00	0.00	500.00	0.00
1-56-467	Internment Fee	1,200.00	0.00	0.00	0.00	250.00	0.00	250.00	500.00	0.00	0.00	0.00	0.00	0.00	700.00	1,200.00	0.00	1,200.00	0.00
1-56-466	Snow Removal Revenue	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	100.00	0.00	100.00	0.00
1-56-468	Monument Deposit Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL CEMETERY REVENUE	2,800.00	300.00	0.00	0.00	350.00	0.00	450.00	1,100.00	0.00	0.00	0.00	0.00	0.00	1,700.00	2,800.00	0.00	2,800.00	0.00
SALE OF LAND																			
1-66-590	Sale of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL SALE OF LAND REVENUE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLANNING RESERVE																			
1-66-910	Planning Reserves	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00	16,000.00	(16,000.00)	0.00	(16,000.00)
	TOTAL PLANNING RESERVES	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,000.00	16,000.00	(16,000.00)	0.00	(16,000.00)
RECREATION REVENUE																			
1-72-850	Government Grants - County Rec.	700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00	700.00	0.00	700.00	0.00
	TOTAL RECREATION REVENUE	700.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00	700.00	0.00	700.00	0.00
CULTURE REVENUE																			
1-74-770	Museum Agreement	6,500.00	0.00	0.00	0.00	0.00	0.00	6,500.00	6,500.00	0.00	0.00	0.00	0.00	0.00	0.00	6,500.00	0.00	6,500.00	0.00
1-74-771	Library Agreement	1,450.00	0.00	0.00	0.00	0.00	0.00	1,445.00	1,445.00	0.00	0.00	0.00	0.00	0.00	0.00	1,445.00	0.00	1,445.00	(5.00)
1-74-835	Federal Grant - Operating (Heritage Canada)	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,400.00	2,400.00	0.00	2,400.00	0.00
1-74-860	Grants from Local Boards	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							0.00	0.00	0.00	0.00
	TOTAL CULTURE REVENUE	10,350.00	0.00	0.00	0.00	0.00	0.00	7,945.00	7,945.00	0.00	0.00	0.00	0.00	0.00	2,400.00	10,345.00	0.00	10,345.00	(5.00)
	TOTAL REVENUE	581,858.93	17,826.37	22,718.59	87,499.56	9,058.73	259,755.07	103,977.46	500,835.78	21,463.00	19,470.00	19,770.00	21,463.00	19,470.00	66,355.73	668,827.51	(70,997.93)	597,829.58	15,970.65
	Transfer from Reserves	22,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
	TOTAL REVENUE AFTER ADJUSTMENTS	604,358.93	17,826.37	22,718.59	87,499.56	9,058.73	259,755.07	103,977.46	500,835.78	21,463.00	19,470.00	19,770.00	21,463.00	19,470.00	66,355.73	668,827.51	(70,997.93)	597,829.58	15,970.65

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GENERAL LEDGER	DESCRIPTION	2026 Budget Approved	2026 Actuals - Operating Budget Jan	Feb	Mar	Apr	May	Jun	YTD	2026 Projected - Operating Budget Jul	Aug	Sep	Oct	Nov	Dec	Annual Totals	Adjustments	Adjusted Totals	$ Variance
COUNCIL EXPENSE																			+ under/- over
2-11-150	Council Meeting Pay	6,300.00	300.00	0.00	2,342.06	0.00	0.00	2,279.74	4,921.80	0.00	0.00	2,300.00	0.00	0.00	2,300.00	9,521.80	0.00	9,521.80	(3,221.80)
2-11-151	Council Supervision Pay	3,600.00	0.00	0.00	911.68	0.00	0.00	910.43	1,822.11	0.00	0.00	910.00	0.00	0.00	910.00	3,642.11	0.00	3,642.11	(42.11)
2-11-211	Travel & Subsistence	2,000.00	0.00	0.00	0.00	336.54	336.78	0.00	673.32	0.00	0.00	0.00	0.00	0.00	1,326.68	2,000.00	0.00	2,000.00	0.00
2-11-212	Legislative - Discretionary	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00	0.00	300.00	0.00
	TOTAL COUNCIL EXPENSE	12,200.00	300.00	0.00	3,253.74	336.54	336.78	3,190.17	7,417.23	0.00	0.00	3,210.00	0.00	0.00	4,836.68	15,463.91	0.00	15,463.91	(3,263.91)
ADMINISTRATION EXPENSE																			
2-12-110	Salaries & Wages	133,120.00	12,730.50	12,363.00	14,410.50	14,033.50	12,561.00	13,242.50	79,341.00	13,223.50	13,223.50	13,223.50	13,223.50	13,223.50	13,223.50	158,682.00		158,682.00	(25,562.00)
2-12-130	Payroll Deductions	9,185.57	1,010.65	979.52	1,146.45	1,119.60	997.95	1,055.42	6,309.59	1,051.60	1,051.60	1,051.60	1,051.60	1,051.60	1,051.60	12,619.19		12,619.19	(3,433.62)
2-12-131	Vacation Pay	2,232.46	473.70	454.44	555.89	533.70	463.60	524.10	3,005.43	500.91	500.91	500.91	500.91	500.91	500.91	6,010.89		6,010.89	(3,778.43)
2-12-132	Payroll Benefits	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00		1,000.00	0.00
2-12-150	Meeting Pay	660.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	660.00	660.00		660.00	0.00
2-12-152	Election & Census Fees	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	(1,000.00)	0.00	1,000.00
2-12-211	Travel & Subsistence	1,000.00	0.00	0.00	0.00	1,135.37	0.00	0.00	1,135.37	0.00	0.00	0.00	0.00	0.00	0.00	1,135.37		1,135.37	(135.37)
2-12-212	Course Fee Registration	2,000.00	0.00	825.00	0.00	450.00	0.00	0.00	1,275.00	0.00	0.00	0.00	0.00	0.00	725.00	2,000.00		2,000.00	0.00
2-12-216	Postage	1,650.00	0.00	0.00	0.00	1,240.00	0.00	14.59	1,254.59	0.00	0.00	0.00	0.00	0.00	395.41	1,650.00		1,650.00	0.00
2-12-217	Telephone	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,500.00	(1,500.00)	0.00	1,500.00
2-12-220	Advertising & Memberships	4,000.00	2,490.75	1,479.97	56.50	170.84	0.00	247.00	4,445.06	0.00	0.00	0.00	0.00	0.00	0.00	4,445.06		4,445.06	(445.06)
2-12-224	Land Title Fees	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00		500.00	0.00
2-12-226	Tax Recovery Fees	200.00	(17.05)	225.00	0.00	0.00	0.00	0.00	207.95	0.00	0.00	0.00	0.00	0.00	0.00	207.95		207.95	(7.95)
2-12-230	Assessors Fees	5,650.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,650.00	5,650.00		5,650.00	0.00
2-12-231	Auditors Fees	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00	9,000.00	14,000.00	(9,000.00)
2-12-232	Legal Fees	4,700.00	956.00	156.00	5,133.00	3,688.50	624.00	78.00	10,635.50	0.00	0.00	0.00	0.00	0.00	0.00	10,635.50	10,000.00	20,635.50	(15,935.50)
2-12-240	Bad Debts	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00		2,000.00	0.00
2-12-251	Repairs & Maintenance	800.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00	800.00		800.00	0.00
2-12-252	Cleaning - Supplies & Labor	2,500.00	0.00	0.00	0.00	750.00	0.00	300.00	1,050.00	150.00	150.00	150.00	150.00	150.00	150.00	1,950.00		1,950.00	550.00
2-12-255	Other Contracted Services	1,000.00	134.40	7,157.17	596.88	596.88	654.00	659.00	9,798.33	655.00	655.00	655.00	655.00	655.00	655.00	13,728.33		13,728.33	(12,728.33)
2-12-256	Contracted Services CAO	427.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	427.40
2-12-270	Computer Expenses	750.00	157.99	3,749.97	158.00	0.00	56.82	0.00	4,122.78	0.00	0.00	0.00	0.00	0.00	377.19	4,499.97	(3,749.97)	750.00	0.00
2-12-271	Website Fees	1,300.00	77.38	77.38	189.36	127.38	127.38	127.38	726.26	127.38	127.38	127.38	127.38	127.38	127.38	1,490.54		1,490.54	(190.54)
2-12-274	Insurance & Bond	12,500.00	0.00	0.00	0.00	0.00	13,005.00	0.00	13,005.00	0.00	0.00	0.00	0.00	0.00	0.00	13,005.00		13,005.00	(505.00)
2-12-275	Workman's Compensation (25 - 2.67% & 26 - 2.98%)	7,200.00	0.00	3,418.43	0.00	0.00	5,767.65	0.00	9,186.08	0.00	0.00	0.00	0.00	0.00	0.00	9,186.08		9,186.08	(1,986.08)
2-12-277	Health & Safety	5,000.00	350.00	77.16	0.00	0.00	432.38	320.67	1,180.21	0.00	0.00	0.00	0.00	0.00	3,819.79	5,000.00		5,000.00	0.00
2-12-505	Photocopier Costs	3,000.00	161.93	132.44	141.95	136.90	507.95	145.65	1,226.82	0.00	0.00	0.00	0.00	0.00	1,773.18	3,000.00		3,000.00	0.00
2-12-510	General Office Supplies	3,000.00	9.00	198.20	242.62	218.59	351.50	94.72	1,114.63	0.00	0.00	0.00	0.00	0.00	1,885.37	3,000.00		3,000.00	0.00
2-12-540	Utilities - Heating	2,500.00	376.32	429.98	398.75	346.88	288.12	171.70	2,011.75	335.00	335.00	335.00	335.00	335.00	335.00	4,021.75		4,021.75	(1,521.75)
2-12-541	Utilities - Power	3,200.00	235.54	300.78	253.51	243.10	281.86	234.79	1,549.58	258.26	258.26	258.26	258.26	258.26	258.26	3,099.14		3,099.14	100.86
2-12-590	Miscellaneous	500.00	0.00	0.00	0.00	0.00	7.73	0.00	7.73	0.00	0.00	0.00	0.00	0.00	0.00	7.73		7.73	492.27
2-12-751	Municipal FCSS Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
2-12-810	Bank Charges & Fees	3,000.00	92.84	215.85	201.50	213.08	476.95	512.21	1,712.43	325.00	325.00	325.00	325.00	325.00	325.00	3,662.43		3,662.43	(662.43)
	TOTAL ADMINISTRATION EXPENSE	222,075.43	19,239.95	32,240.29	23,484.91	25,004.32	36,603.89	17,727.73	154,301.09	16,626.64	16,626.65	16,626.65	16,626.65	16,626.65	43,712.59	281,146.92	12,750.03	293,896.95	(71,821.52)
EMERGENCY MANAGEMENT EXPENSES																			
2-23-410	Fire Service Agreement	25,000.00	0.00	5,516.26	0.00	0.00	0.00	0.00	5,516.26	0.00	0.00	0.00	0.00	0.00	25,000.00	30,516.26	(5,516.26)	25,000.00	0.00
2-24-410	Emergency Management Agreement	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,516.26	5,516.26	483.74
	TOTAL FIRE SERVICE AGREEMENT	31,000.00	0.00	5,516.26	0.00	0.00	0.00	0.00	5,516.26	0.00	0.00	0.00	0.00	0.00	25,000.00	30,516.26	0.00	30,516.26	483.74
BYLAW ENFORCEMENT EXP																			
2-26-751	Bylaw Enforcement	5,000.00	290.00	290.00	477.54	0.00	383.77	383.77	1,825.08	0.00	0.00	0.00	0.00	0.00	3,174.92	5,000.00		5,000.00	0.00
2-26-752	Rural Policing Expense	14,494.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,494.47	14,494.47		14,494.47	0.00
	TOTAL BYLAW ENFORCEMENT EXPENSE	19,494.47	290.00	290.00	477.54	0.00	383.77	383.77	1,825.08	0.00	0.00	0.00	0.00	0.00	17,669.39	19,494.47	0.00	19,494.47	0.00
STREETS & ROADS EXPENSE																			

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GENERAL LEDGER	DESCRIPTION	2026 Budget Approved	Jan	Feb	Mar	Apr	May	Jun	YTD	Jul	Aug	Sep	Oct	Nov	Dec	Annual Totals	Adjustments	Adjusted Totals	$ Variance
			2026 Actuals - Operating Budget							2026 Projected - Operating Budget									
2-32-110	Salaries	32,000.00	3,252.00	2,257.50	1,941.00	3,348.00	832.50	1,399.00	13,030.00	2,171.67	2,171.67	2,171.67	2,171.67	2,171.67	2,171.67	26,060.02		26,060.02	5,939.98
2-32-111	Salaries - Shop Work Hours	28,500.00	1,459.50	1,410.00	2,496.00	1,459.50	1,393.50	2,075.00	10,293.50	1,715.58	1,715.58	1,715.58	1,715.58	1,715.58	1,715.58	20,586.98		20,586.98	7,913.02
2-32-112	Wages - Summer Student	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
2-32-130	Payroll Deductions	4,800.00	369.24	287.53	347.64	383.80	176.10	277.19	1,841.50	306.92	306.92	306.92	306.92	306.92	306.92	3,683.02		3,683.02	1,116.98
2-32-131	Vacation Pay	6,127.00	244.80	242.88	226.75	354.90	290.28	399.52	1,759.13	293.19	293.19	293.19	293.19	293.19	293.19	3,518.27		3,518.27	2,608.73
2-32-132	Payroll Benefits	1,000.00	0.00	0.00	0.00	0.00	134.94	0.00	134.94	0.00	0.00	0.00	0.00	0.00	865.06	1,000.00		1,000.00	0.00
2-32-210	Travel	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00		300.00	0.00
2-32-217	Maintenance Cell Phone	576.00	76.35	152.01	153.32	173.04	53.95	239.93	848.60	141.43	141.43	141.43	141.43	141.43	141.43	1,697.18		1,697.18	(1,121.18)
2-32-230	Engineering Fees	3,472.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,472.50	3,472.50		3,472.50	0.00
2-32-250	Road & Street Repairs	3,000.00	0.00	0.00	0.00	0.00	0.00	344.51	344.51	0.00	0.00	0.00	0.00	0.00	2,655.49	3,000.00		3,000.00	0.00
2-32-251	Equipment Repairs & Maint.	3,500.00	0.00	292.14	366.79	634.31	629.98	421.56	2,344.78	0.00	0.00	0.00	0.00	0.00	1,155.22	3,500.00		3,500.00	0.00
2-32-252	Sidewalk & Curb Repairs	2,184.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,184.37	2,184.37		2,184.37	0.00
2-32-270	Contracted Services	1,000.00	20.00	20.00	(571.94)	0.00	0.00	0.00	(531.94)	0.00	0.00	0.00	0.00	0.00	1,531.94	1,000.00		1,000.00	0.00
2-32-271	Insurance Share	1,513.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,513.00	1,513.00	(1,513.00)	0.00	1,513.00
2-32-510	Small Equipment & Supplies	5,000.00	470.97	0.00	101.53	387.34	113.16	640.11	1,713.11	0.00	0.00	0.00	0.00	0.00	3,286.89	5,000.00		5,000.00	0.00
2-32-515	Equipment Rental	2,500.00	0.00	0.00	0.00	40.00	20.00	279.50	339.50	0.00	0.00	0.00	0.00	0.00	2,160.50	2,500.00		2,500.00	0.00
2-32-521	Gas & Diesel Fuel	7,500.00	374.03	1,546.46	1,704.95	335.38	0.00	0.00	3,960.82	0.00	0.00	0.00	0.00	0.00	3,539.18	7,500.00		7,500.00	0.00
2-32-530	Const. & Maint. Supplies	1,223.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,223.74	1,223.74		1,223.74	0.00
2-32-532	Gravel, Cold Mix & Sand	5,000.00	0.00	469.14	0.00	2,852.88	0.00	0.00	3,322.02	0.00	0.00	0.00	0.00	0.00	1,677.98	5,000.00		5,000.00	0.00
2-32-541	Street Lights	22,615.00	1,768.97	1,756.95	1,631.32	2,117.82	1,977.19	1,903.94	11,156.19	1,859.37	1,859.37	1,859.37	1,859.37	1,859.37	1,859.37	22,312.41		22,312.41	302.60
2-32-542	Shop Power	2,000.00	180.53	220.64	191.77	176.58	252.06	250.87	1,272.45	212.00	212.00	212.00	212.00	212.00	212.00	2,544.45		2,544.45	(544.45)
2-32-543	Shop Natural Gas	2,600.00	344.37	399.79	366.93	303.99	244.87	133.12	1,793.07	298.85	298.85	298.85	298.85	298.85	298.85	3,586.17		3,586.17	(986.17)
2-32-590	Miscellaneous	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00		500.00	0.00
	TOTAL STREETS & ROADS EXPENSE	136,911.61	8,560.76	9,055.04	8,956.06	12,567.54	6,118.53	8,364.25	53,622.18	6,999.00	6,999.01	6,999.01	6,999.01	6,999.01	33,064.88	121,682.10	(1,513.00)	120,169.10	16,742.51
WATER EXPENSE																			
2-41-110	Salaries - Water Related	10,000.00	855.00	940.50	1,026.00	3,142.50	1,026.00	1,195.00	8,185.00	1,364.17	1,364.17	1,364.17	1,364.17	1,364.17	1,364.17	16,370.02		16,370.02	(6,370.02)
2-41-130	Payroll Deductions	800.00	66.50	73.76	80.73	251.65	81.86	96.67	651.17	108.53	108.53	108.53	108.53	108.53	108.53	1,302.35		1,302.35	(502.35)
2-41-211	Travel & Subsistence	105.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00	105.00		105.00	0.00
2-41-212	Course Registration Fees	450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.00	450.00		450.00	0.00
2-41-215	Freight	50.00	0.00	0.00	0.00	0.00	61.65	0.00	61.65	0.00	0.00	0.00	0.00	0.00	0.00	61.65		61.65	(11.65)
2-41-250	Water Testing Supplies	250.00	0.00	0.00	535.42	0.00	0.00	0.00	535.42	0.00	0.00	0.00	0.00	0.00	0.00	535.42		535.42	(285.42)
2-41-251	Maintenance Supplies	5,000.00	0.00	0.00	0.00	0.00	1,232.95	0.00	1,232.95	0.00	0.00	0.00	0.00	0.00	3,767.05	5,000.00		5,000.00	0.00
2-41-265	Water Tower	0.00	228.94	176.20	166.04	138.71	143.94	127.41	981.24	163.54	163.54	163.54	163.54	163.54	163.54	1,962.48		1,962.48	(1,962.48)
2-41-270	Contracted Services	500.00	0.00	0.00	0.00	35,244.41	0.00	0.00	35,244.41	0.00	0.00	0.00	0.00	0.00	500.00	35,744.41	(35,244.41)	500.00	0.00
2-41-271	Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
2-41-272	Computer/Software	2,275.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,775.00	2,775.00		2,775.00	(500.00)
2-41-500	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
2-41-600	SMRWSC - Debenture Payments	10,000.00	0.00	0.00	0.00	736.41	2,372.77	0.00	3,109.18	0.00	0.00	0.00	0.00	0.00	6,890.82	10,000.00		10,000.00	0.00
2-41-601	SMRWSC - Water Consumption	46,000.00	4,670.55	3,829.10	3,832.05	5,357.20	5,177.16	5,224.54	28,090.60	5,252.97	5,253.00	5,253.00	5,253.00	5,253.00	5,253.00	59,608.57		59,608.57	(13,608.57)
	TOTAL WATER EXPENSE	75,430.00	5,820.99	5,019.56	5,640.24	44,870.88	10,096.33	6,643.62	78,091.62	6,889.20	6,889.24	6,889.24	6,889.24	6,889.24	21,377.11	133,914.89	(35,244.41)	98,670.48	(23,240.48)
SEWER EXPENSE																			
2-42-110	Salaries - Sewer Related	775.90	0.00	0.00	120.00	426.00	325.50	57.00	928.50	154.75	154.75	154.75	154.75	154.75	154.75	1,857.00		1,857.00	(1,081.10)
2-42-130	Payroll Deductions	94.80	0.00	0.00	9.46	34.14	25.70	4.67	73.97	12.33	12.33	12.33	12.33	12.33	12.33	147.95		147.95	(53.15)
2-42-250	Purchased Repairs & Maint.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
2-42-251	Lagoon Cleaning & Maintenance	0.00	0.00	8,885.00	0.00	0.00	0.00	0.00	8,885.00	0.00	0.00	0.00	0.00	0.00	0.00	8,885.00	(8,885.00)	0.00	0.00
2-42-275	Contracted Services - Sewer	1,000.00	0.00	0.00	0.00	0.00	6,160.00	0.00	6,160.00	0.00	0.00	0.00	0.00	0.00	0.00	6,160.00		6,160.00	(5,160.00)
2-42-290	Lagoon Drainage Easement	200.00	0.00	0.00	100.00	0.00	0.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	100.00	200.00		200.00	0.00
2-42-510	Goods & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
2-42-590	Miscellaneous	108.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	108.58
4-42-722	Sewer Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	TOTAL SEWER EXPENSE	2,179.28	0.00	8,885.00	229.46	460.14	6,511.20	61.67	16,147.47	167.08	167.08	167.08	167.08	167.08	267.08	17,249.95	(8,885.00)	8,364.95	(6,185.67)
WASTE REMOVAL EXPENSES																			
2-43-110	Salaries - Garbage Related	2,000.00	85.50	834.00	85.50	349.50	199.50	342.00	1,896.00	316.00	316.00	316.00	316.00	316.00	316.00	3,792.00		3,792.00	(1,792.00)

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GENERAL LEDGER	DESCRIPTION	2026 Budget Approved	2026 Actuals - Operating Budget Jan	Feb	Mar	Apr	May	Jun	YTD	2026 Projected - Operating Budget Jul	Aug	Sep	Oct	Nov	Dec	Annual Totals	Adjustments	Adjusted Totals	$ Variance
2-43-130	Payroll Deductions	350.00	6.61	65.33	6.80	27.98	15.90	28.01	150.63	25.11	25.11	25.11	25.11	25.11	25.11	301.29		301.29	48.72
2-43-251	Repairs & Maintenance	85.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85.98	85.98		85.98	0.00
2-43-270	Contracted Garbage Pickup	28,000.00	6,088.47	1,681.47	1,681.47	6,201.47	1,681.47	1,681.47	19,015.82	6,200.00	1,681.47	1,681.47	6,200.00	1,681.47	1,681.47	38,141.70		38,141.70	(10,141.70)
	WASTE REMOVAL EXPENSE	30,435.98	6,180.58	2,580.80	1,773.77	6,578.95	1,896.87	2,051.48	21,062.45	6,541.11	2,022.58	2,022.58	6,541.11	2,022.58	2,108.56	42,320.97	0.00	42,320.97	(11,884.99)
CEMETERY EXPENSE																			
2-56-110	Salaries - Cemetery	4,300.00	0.00	0.00	0.00	88.50	480.00	944.00	1,512.50	378.13	378.13	378.16	378.13	0.00	0.00	3,025.05		3,025.05	1,274.96
2-56-130	Payroll Deductions	350.00	0.00	0.00	0.00	7.03	37.66	74.07	118.76	29.69	29.69	29.69	29.69	0.00	0.00	237.52		237.52	112.48
2-56-270	Contracted Services	700.00	0.00	0.00	0.00	0.00	100.00	0.00	100.00	0.00	0.00	0.00	0.00	0.00	600.00	700.00		700.00	0.00
2-56-510	General Services & Supplies	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00							0.00		0.00	600.00
	CEMETERY EXPENSE	5,950.00	0.00	0.00	0.00	95.53	617.66	1,018.07	1,731.26	407.82	407.82	407.85	407.82	0.00	600.00	3,962.57	0.00	3,962.57	1,987.44
COMMUNITY SERVICES																			
2-62-111	FCSS - Postage	650.00	0.00	0.00	71.56	80.43	0.00	0.00	151.99	0.00	0.00	0.00	0.00	0.00	498.01	650.00		650.00	0.00
2-62-755	FCSS Programs	9,760.00	221.56	371.56	0.00	150.00	16,174.43	372.72	17,290.27	0.00	0.00	372.00	0.00	0.00	372.00	18,034.27		18,034.27	(8,274.27)
2-65-756	Community Programming	113.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	113.45
2-62-760	FCSS Membership Expenses	114.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114.00	114.00		114.00	0.00
	FCSS EXPENSE	10,637.45	221.56	371.56	71.56	230.43	16,174.43	372.72	17,442.26	0.00	0.00	372.00	0.00	0.00	984.01	18,798.27	0.00	18,798.27	(8,160.82)
PLANNING EXPENSE																			
2-66-762	Planning Services Expense	6,000.00	0.00	0.00	0.00	429.03	0.00	0.00	429.03	0.00	0.00	0.00	0.00	0.00	5,570.97	6,000.00		6,000.00	0.00
2-66-911	Purchase of Land	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	TOTAL PLANNING SERVICES EXPENSE	6,000.00	0.00	0.00	0.00	429.03	0.00	0.00	429.03	0.00	0.00	0.00	0.00	0.00	5,570.97	6,000.00	0.00	6,000.00	0.00
RENTAL BUILDING EXPENSE																			
2-69-110	Salaries - Rental Space Maintenance	500.00	0.00	0.00	0.00	0.00	0.00	1,023.00	1,023.00	0.00	0.00	0.00	0.00	0.00	0.00	1,023.00		1,023.00	(523.00)
	TOTAL RENTAL BUILDING EXPENSE	500.00	0.00	0.00	0.00	0.00	0.00	1,023.00	1,023.00	0.00	0.00	0.00	0.00	0.00	0.00	1,023.00	0.00	1,023.00	(523.00)
PARKS & RECREATION EXPENSE																			
2-72-110	Salaries - Green Space Maintenance	18,000.00	0.00	270.00	0.00	28.50	2,448.00	3,073.50	5,820.00	3,000.00	3,000.00	3,000.00	0.00	0.00	0.00	14,820.00		14,820.00	3,180.00
2-72-111	Salary - Canada Summer Jobs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
2-72-130	Payroll Deductions	1,486.37	0.00	21.11	0.00	2.31	192.59	239.95	455.96	240.00	240.00	240.00	0.00	0.00	0.00	1,175.96		1,175.96	310.41
2-72-250	Parks - Contract Services	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00		500.00	0.00
2-72-210	Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
	TOTAL RECREATION EXPENSE	19,986.37	0.00	291.11	0.00	30.81	2,640.59	3,313.45	6,275.96	3,240.00	3,240.00	3,240.00	0.00	0.00	500.00	16,495.96	0.00	16,495.96	3,490.41
CULTURE EXPENSE																			
2-74-110	Salaries - Culture Related	289.72	468.00	360.00	0.00	30.00	552.00	902.50	2,312.50	385.42	385.42	385.42	385.42	385.42	385.42	4,625.02		4,625.02	(4,335.30)
2-74-130	Payroll Deductions	35.15	36.84	28.19	0.00	2.34	43.82	72.32	183.51	30.59	30.59	30.59	30.59	30.59	30.59	367.05		367.05	(331.90)
2-74-232	Village Beautification	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00		2,000.00	0.00
2-74-251	Repairs & Maintenance	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00		1,000.00	0.00
2-74-252	Miscellaneous	388.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	388.58	388.58		388.58	0.00
2-74-271	Insurance	3,028.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,028.00	3,028.00	(3,028.00)	0.00	3,028.00
2-74-540	Utilities - Gas	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00		2,500.00	0.00
2-74-541	Utilities - Power	3,600.00	322.01	341.84	272.13	159.06	194.52	166.40	1,455.96	242.66	242.66	242.66	242.66	242.66	242.66	2,911.92		2,911.92	688.08
2-74-770	Grants - Museum	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00		5,000.00	0.00
2-74-771	Grants - Library	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00		5,000.00	0.00
2-74-775	Parkland Reg. Library Req.	2,200.00	2,257.74	0.00	0.00	0.00	0.00	0.00	2,257.74	0.00	0.00	0.00	0.00	0.00	0.00	2,257.74		2,257.74	(57.74)
2-74-850	Canada Day Celebration	2,400.00	0.00	0.00	0.00	0.00	0.00	2,960.00	2,960.00	0.00	0.00	0.00	0.00	0.00	0.00	2,960.00		2,960.00	(560.00)
	TOTAL CULTURE EXPENSE	27,441.45	3,084.59	730.03	272.13	191.40	790.34	4,101.22	9,169.71	658.66	658.67	658.67	658.67	658.67	19,575.25	32,038.30	(3,028.00)	29,010.30	(1,568.85)
	TOTAL EXPENSES	600,242.04	43,698.43	64,979.65	44,159.41	90,795.57	82,170.39	48,251.15	374,054.60	41,529.50	37,011.05	40,593.08	38,289.58	33,363.23	175,266.52	740,107.56	(35,920.38)	704,187.18	(103,945.14)
REQUISITIONS																			
2-80-751	Recreation Requestion County of Stettler	3,955.00	0.00	0.00	4,140.32	0.00	0.00	0.00	4,140.32	0.00	0.00	0.00	0.00	0.00	0.00	4,140.32		4,140.32	(185.32)
2-80-771	Stettler Waste Management Auth	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,500.00	4,500.00		4,500.00	0.00

Disclaimer: This financial report has been indepentently prepared. It has not been audited and is for informational use only

GENERAL LEDGER	DESCRIPTION	2026 Budget Approved	2026 Actuals - Operating Budget Jan	Feb	Mar	Apr	May	Jun	YTD	2026 Projected - Operating Budget Jul	Aug	Sep	Oct	Nov	Dec	Annual Totals	Adjustments	Adjusted Totals	$ Variance
	TOTAL REQUISITIONS EXPENSE	8,455.00	0.00	0.00	4,140.32	0.00	0.00	0.00	4,140.32	0.00	0.00	0.00	0.00	0.00	4,500.00	8,640.32	0.00	8,640.32	(185.32)
	TOTAL EXPENSES INCLUDING RECREATION & WASTE	**608,697.04**	**43,698.43**	**64,979.65**	**48,299.73**	**90,795.57**	**82,170.39**	**48,251.15**	**378,194.92**	**41,529.50**	**37,011.05**	**40,593.08**	**38,289.58**	**33,363.23**	**179,766.52**	**748,747.88**	**(35,920.38)**	**712,827.50**	**(104,130.46)**
	TOTAL REVENUE	604,358.93	17,826.37	22,718.59	87,499.56	9,058.73	259,755.07	103,977.46	500,835.78	21,463.00	19,470.00	19,770.00	21,463.00	19,470.00	66,355.73	668,827.51	(70,997.93)	597,829.58	15,970.65
	TOTAL EXPENSES	608,697.04	43,698.43	64,979.65	48,299.73	90,795.57	82,170.39	48,251.15	378,194.92	41,529.50	37,011.05	40,593.08	38,289.58	33,363.23	179,766.52	748,747.88	(35,920.38)	712,827.50	(104,130.46)
	NET PROFIT	**(4,338.11)**	**(25,872.06)**	**(42,261.06)**	**39,199.83**	**(81,736.84)**	**177,584.68**	**55,726.31**	**122,640.86**	**(20,066.50)**	**(17,541.05)**	**(20,823.08)**	**(16,826.58)**	**(13,893.23)**	**(113,410.79)**	**(79,920.37)**	**(35,077.55)**	**(114,997.92)**	**(88,159.81)**
REQUISITIONS																			
1-00-101	ASFF School Tax Requisition	47,120.44	0.00	0.00	0.00	0.00	50,138.65	161.80	50,300.45	0.00	0.00	0.00	0.00	0.00	0.00	50,300.45		50,300.45	
2-80-741	Provincial Education - ASFF	42,000.00	0.00	0.00	0.00	10,416.24	0.00	0.00	10,416.24	0.00	0.00	0.00	0.00	0.00	31,583.76	42,000.00	8,300.45	50,300.45	
		5,120.44	0.00	0.00	0.00	(10,416.24)	50,138.65	161.80	39,884.21	0.00	0.00	0.00	0.00	0.00	(31,583.76)	8,300.45	(8,300.45)	0.00	
1-00-102	Seniors Requisition	6,365.01	0.00	0.00	0.00	0.00	6,652.48	15.38	6,667.86	0.00	0.00	0.00	0.00	0.00	0.00	6,667.86			
2-80-761	C.of Stettler Housing Auth	9,281.00	9,287.00	0.00	0.00	0.00	0.00	0.00	9,287.00	0.00	0.00	0.00	0.00	0.00	0.00	9,287.00			
		(2,915.99)	(9,287.00)	0.00	0.00	0.00	6,652.48	15.38	(2,619.14)	0.00	0.00	0.00	0.00	0.00	0.00	(2,619.14)			

Amounts highlighted in green require further clarity or have questions that need to be answered

Amounts highlighted in orange are for budget items that are less predictable and have been entered to bring the total to equal the budget

APPENDIX F

Detailed Observations and Questions Arising from the Independent Financial Analysis

This appendix provides a detailed reference of the observations, questions, and examples identified during the independent financial analysis and publicly available information. It is intended to supplement the summary observations contained within the report by providing additional context and supporting detail. The observations are organized by topic to facilitate review, discussion, and clarification where appropriate.

1. **Reporting Observations:**
   a. Reports presented to Council containing apparent errors or inconsistencies
      i. 2025 Approved Budget includes 3 Balance Sheet accounts in the Operating Budget. These were on the document that was presented to Council for approval and this document was approved. The monthly reports, however, do not include these accounts or amounts in the budget column. There is no visible amended budget to remove these accounts and amounts. These amounts were also included in the property tax calculation which appears to have affected the resulting property tax calculations and rates.
      ii. April 2025 monthly financial reporting included in the May 2025 Council package – the heading on the report states for "Period Ending April 30, 2025" but the column for actuals says February 2025. The amounts don't match what was on the February report, are these amounts for March 2025? The revenue amounts in the "2025 Budget" column are stated in positive amounts whereas the amounts in the "2025 YTD Actual" column reflect negative amounts (credit for revenues is correct) which creates an inaccurate amount in the "2025 Budget Remaining %" column.
      iii. May 2025 monthly financial reporting included in June 2025 Council package – the heading on the report states for "Period Ending May 31, 2025" but the financial information is an exact duplicate as April 2025.
      iv. June 2025 monthly financial reporting included in the July 2025 Council package – the revenue amounts in the "2025 Budget" column are stated in positive amounts whereas the amounts in the "2025 YTD Actual" column reflect negative amounts (credit for revenues is correct) which creates an inaccurate amount in the "2025 Budget Remaining %" column.

v. December 2025 monthly financial reporting included in the January 2026 Council package – the formula in both the "2025 YTD % Variance" and "2024 YTD % Variance" columns are wrong

vi. The 2026 Approved Operating Budget Forecast – this was presented to Council in the December 2025 Council package. The budget is forecasted out to 2030 and shows revenues to balance the expenditures of $649,165.39. The document that was available on the website showed $657,844.38 in revenues (including a Transfer from Reserves to Balance in the amount of $22,500. This report showed total expenses of $685,837.96. The difference between revenues and expenses is $27,994.35. This report also showed what looked like a doubling of each account balance by 2030. Further review revealed that instead of a 2% increase that was indicated in the summary at the end of the report, there was a 20% increase applied year over year. The "Transfer from Reserves to Balance" account should not be included in the projected budget, and Amortization does not increase unless you purchased additional capital assets during the year, it typically decreases. It was brought to the attention of the CAO that the report on the website was inaccurate and not the document that was approved by Council. Following notification of the apparent discrepancy, the version posted on the Village website was replaced. The replacement version, however, still appears to differ from the budget figures presented to Council for approval.

vii. February 2026 monthly financial reporting included in the March 2026 Council package – expenses in the amount of $5,516.26 are showing in account 2-23-410 Fire Service Agreement but noted on the cheque register the payment is for 2025 Emergency Management Agreement and is posted to the wrong account

viii. March 2026 monthly financial reporting included in the April 2026 Council package – this is the first month that amounts appear in the "2026 Budget" column. Accounts 2-12-150 and 2-24-410 in the General Revenue section both reflect a positive amount because they are expense accounts and should be in the expenses section. Account 2-23-410

ix. April 2026 monthly financial reporting included in the May 2026 Council package – expense accounts are still showing under General Revenue. There is an amount that appears in the "2026 YTD Actual" column under account 1-00-845 Provincial Grant – MSI Operating in the amount of $50,517.47. There was no amount in any of the previous monthly reports, but the Capital bank account increased by about this much so it appears that this could be a capital MSI grant payment. There were no notes in the Council packages either.

2. **Property Tax Observations:** accuracy of calculations and legislative compliance– see Appendix A.
3. **Cheque Register Observations:** (Sep 2025 missing)
   a. Inconsistent format – the GL code shows on some monthly cheque registers in 2025 and not on others. This is helpful to show on the cheque registers to help see which accounts the outgoing payments were posted to. Some reports show the details of payroll payments leaving out the name and some show the payroll payments leaving out the amount. The amounts are important to show on the register, the names should be left out or redacted.
   b. Doesn't include e-transfers or other non-cheque payments going out. This "Payment Register" would benefit from showing all the outgoing payments no matter how they are paid.
4. **Bank Reconciliation Observations:** are not included in monthly Council packages – the importance of bank reconciliations is for full transparency as to what is coming into the bank and going out.
5. **Village ATB Mastercard Observations:** there are payments showing on the cheque registers, but no details broken down as to what the card was used for. For full transparency all payments would be more transparent if they were broken out, and the credit card should be reconciled monthly.
6. **Questions Regarding Internal Controls:**- what does the Village have set up to safeguard public funds and ensure financial accuracy?
7. **CAO's role is "senior policy advisor** to the Council responsible for ensuring that the Council is aware of their legislative responsibilities and authorities". The village went almost 2 years without a certified water & wastewater operator, and this was known by both the Mayor and CAO. The audited financial statements have been submitted late 2 years in a row. The property tax bylaws for 2025 and 2026 were both passed with 2 different documents and the tax rates that were used do not match the bylaws. Collectively, these observations raise questions regarding whether all legislative responsibilities and statutory obligations were fulfilled within the applicable timeframes.
8. **Payroll remittances to CRA** are inconsistent with multiple months being paid late. The penalty structure for late payments reflects a 10% penalty on the overdue amount for more than 7 days late as well as compound interest daily on both overdue balance and penalties. Repeat offences will receive a 20% penalty and compound daily interest on both overdue balance and penalties. Where were the penalties and interest charges from CRA posted to for these payments:
   a. January 30, 2025, $19,142.22 - paid 4 months including January and the 3 previous months late, as well as a large payment for Council deductions

   b. May 7, 2025, $22,868.18 - paid January again as well as February, March and April, with March and April late.
   c. January 28, 2026, $11,948.70 – December remittance late
   d. March 11, 2026, $10,731.57 – February remittance on time but includes one pay period from each of October and November that are late as they were missed
9. **Questions Regarding Employee Benefits:** If employee medical reimbursements are paid to employees directly rather than administered through an approved Health Spending Account, the payments may constitute a taxable benefit under CRA requirements. Additional clarification regarding the administration of the program would be beneficial.
10. **Balance Sheets** overall financial transparency would increase if this could be provided each month with the financial reports as was previously done.
11. **Requests for Decision – Financial Reports/Statements:** the wording in the Requests for Decision in the Council packages regarding the Financial Reports/Statements is confusing.
   a. The monthly financial operating budget reports would benefit from showing subtotals for the revenue and expense sections with an overall net surplus/deficit showing at the end. The people reading the reports cannot see that clearly unless they do the manual calculations themselves.
   b. Residents rely on the introductory narrative to understand the Village's financial position. For that reason, it is important that the preamble accurately and objectively reflects the complete financial picture. As currently written, the narrative may unintentionally lead readers to conclusions that are not fully supported by the financial statements themselves. Providing a summary that acknowledges all areas of financial concern would enhance transparency, improve public confidence, and ensure the financial statements are presented in a fair and complete manner. An example would be from the June 16, 2026 Council package: "Administrative contracted services are above budget primarily due to annual ERP software/system charges incurred early in the fiscal year. These costs are recurring annual expenditures and are considered timing related rather than indicative of unplanned operational spending". One question arising from this explanation is that, regardless of when an expenditure occurs during the year, an expenditure not included within the approved budget would still result in a budget variance.
   c. Some reports indicate that the variances are due to capital expenditures that will be moved at the year-end. Is there a reason that these are not posted directly to capital accounts when they are recorded? If they can't be and are truly capital in nature, then could a list be provided so that there is

transparency on what the overall capital expenditures? This would enable readers to determine where the actual surplus/deficit is at by deducting them from the total.

d. Only select variances are being identified in the preamble to the financial reports. Admin salaries and related payroll expenses are the largest accounts showing over budget and they haven't been mentioned or explained. Auditor fees haven't been mentioned or explained that we are paying the regular audit fee of $8,000 - $9,000 but on top of that we are charged $3,000 - $5,000 for the auditor to do the monthly bank reconciliations. There are several other expenses that are over budget or tracking to be over budget that haven't been brought to the attention of Council.

e. The preamble for the January 20, 2026 financial reports in Council package for Dec 31, 2025 states that revenues are slightly above budget reflecting strong collection rates and assessment stability. Explaining that property tax revenues exceeded budgeted amounts would provide a clear explanation. The report also mentions that grant revenue is below budget due to the absence of the MSI Operating grant. The report does not explain whether the absence of the MSI Operating Grant may have been related to the timing of the audited financial statement submission. It highlights a few expenses under Administration Expenses but does not highlight the admin salaries and payroll expenses being over budget by $38,880, the auditor expenses being over budget by $6,400 due to the extra fees for doing the bank reconciliations, the Other Contracted Services being over budget because they weren't budgeted properly, and a handful of other variances.

f. The 2024 Audited Financial Statements were presented at the Dec 23, 2025, Council meeting and the discussion of the Auditor Financial Statements and Audit Findings was done during the "Closed Meeting of Council" portion of the meeting. Conducting this discussion during the closed portion of the meeting limited the public's opportunity to observe the discussion and ask questions of the auditor, as had occurred in previous years.

Request for Decision	
Meeting	Village of Donalda Council
Meeting Date	August 18, 2026
Originated By	Melanie Veale, Chief Administrative Officer
Decision Title	Bylaw No. 776 – Land Use Bylaw Amendment – Second and Third Readings
Agenda Number	5.1 Business Arising from Previous Meetings

Background/Proposal

Bylaw No. 776 proposes to amend the Land Use Bylaw designation for the south part of Block R, Plan 867CF from R1 Low Density Residential District to PU Public Use District. The area being re-designated is 0.591 hectares (1.46 acres) in size and is the site of the water reservoir and truck fill station being constructed by the Shirley McClellan Regional Water Services Commission (SMRWSC). Under the PU Public Use District, the project is considered a permitted use as "municipal water and wastewater facilities."

Discussion/Options/Benefits/Disadvantages

Amending the Land Use Bylaw to a designation (or district) that allows the proposed use is one of the first steps in planning approvals for the selected reservoir and truck fill site. Once the use has been approved for the site, then a subdivision application and a development permit application can be considered. Without these approvals, the project will not be constructed.

The process to amend the Land Use Bylaw started with first reading of a bylaw to start consideration of the proposed change. It was followed by advertising and mail out to adjacent landowners to advise of the proposed change and methods of offering comments. The public hearing that must be held prior to second reading of the bylaw is the main way for residents to offer input. SMRWSC also hosted a public engagement event on July 14, 2026, to convey information about the project.

As of the writing of this Request for Decision, Administration has not received any comments pertaining to the proposed Land Use Bylaw amendment.

Approximately 20-25 individuals attended the information session hosted by SMRWSC on July 14. Questions asked by attendees related to topics such as times of operation, dust control measures, impacts of added pressure on the Village's distribution system, payment methods, ability to fill 18L bottles, ice build up and drainage offsite, and potential to add a sani-dump station. SMRWSC has created an FAQ to provide responses (see attachment).

The Village of Donalda and County of Stettler No.6 Intermunicipal Development Plan (Bylaw No. 715) applies to the subject site. There are no specific land use policies relating to the development of municipal infrastructure on the subject site. The proposed Land Use Bylaw amendment does not conflict with the Intermunicipal Development Plan.

The Village of Donalda Municipal Development Plan (Bylaw No. 711) identifies the subject site as R1 – Low Density Residential but does not contain policies limiting the development of municipal infrastructure under this land use category. The Land Use Bylaw amendment accommodates a proposal that is like the existing Village water supply facility which is in an area that the Municipal Development Plan identifies for R – General Residential. The land uses assigned under a Municipal Development Plan are intended to be long range and based on the main or predominant use, as opposed to exclusive use, in an identified area. The proposed Land Use Bylaw amendment does not conflict with the Municipal Development Plan.

There are no area structure plans or outline plans that provide planning policy for the subject site.

The proposed use of the south portion of Block R, Plan 867CF for essential public infrastructure, specifically water supply, storage and distribution, is compatible with the existing uses in the area such as the recreational ball diamond to the north and the fire hall to the west. The ball diamond in the north portion of Block R provides a buffer for the existing housing to the north and housing and school to the northwest. Access to the site by truck traffic can be adequately provided off Township Road 42-0.

Cost / Source of Funding

The direct financial impact related to this bylaw is the cost of advertising for the public hearing. These costs will be passed on to SMRWSC.

OPTIONS FOR COUNCIL CONSIDERATION

1. Approve Administration's recommendation by giving second and third reading to Bylaw No. 776. This means the subdivision application and development permit application can then be considered for approval.

2. Defeat second reading of Bylaw No. 776. This means the water reservoir and truck fill will not proceed at this site.

Applicable Legislation

Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, Sections 606, 639, 640, and 692. Village of Donalda Land Use Bylaw No. 625 as amended.

RECOMMENDATION

1. THAT Council give second reading to Bylaw No. 776.

   AND

2. THAT Council give third reading to Bylaw No. 776.

Implementation/Communication

The proposed bylaw was advertised, and notices were sent out in accordance with the Municipal Government Act. A public hearing on the bylaw is scheduled for the August 18, 2026 Council meeting. Notice of the bylaw and public hearing was sent to the landowners adjacent to the subject site, advertised in the Donalda Lite, and placed on the Village website and social media. SMRWSC will be notified of Council’s decision.

Target Decision Date

August 18, 2026

ATTACHMENTS

Bylaw No. 776
FAQ provided by SMRWSC

VILLAGE OF DONALDA
BYLAW NO. 776

LAND USE BYLAW AMENDMENT – BLOCK R, PLAN 867CF

A BYLAW OF THE VILLAGE OF DONALDA IN THE PROVINCE OF ALBERTA TO AMEND LAND USE BYLAW NO. 625

WHEREAS pursuant to the Municipal Government Act, RSA 2000, c. M-26, as amended, Council may enact bylaws respecting matters within its jurisdiction;

AND WHEREAS Council considers it desirable to amend Land Use Bylaw No. 625;

NOW THEREFORE the Council of the Village of Donalda, in the Province of Alberta, duly assembled, enacts as follows:

1. Title

1. This Bylaw may be cited as the “Land Use Bylaw Amendment – Block R, Plan 867CF”.

2. General Provisions

2. That Schedule “C” of Bylaw 625 shall be and is hereby amended to change a portion of Block R, Plan 867CF from R1 Low Density Residential District to PU Public Use District as shown on the attached Schedule A.

3. Severability

3. If any portion of this Bylaw is found invalid by a court of competent jurisdiction, the remaining portions shall remain in full force and effect.

4. Effective Date

4. This Bylaw shall come into force and effect upon third and final reading.

READ A FIRST TIME this ____ day of ___________________*, 2026.*

PUBLIC HEARING held ____ day of __________________*, 2026.*

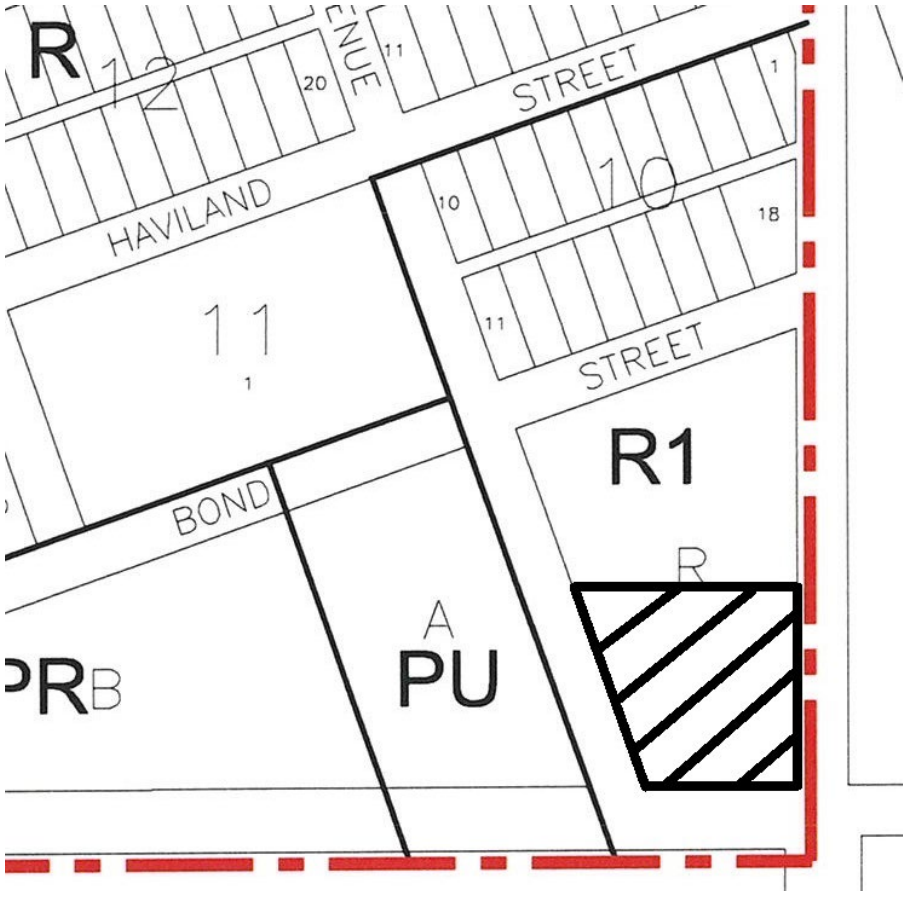
READ A SECOND TIME this ____ day of _____________________*, 2026.*

READ A THIRD AND FINAL TIME this ____ day of ___________________*, 2026.*

_____________________________ _____________________________

Mayor (Chief Elected Official) Chief Administrative Officer

SCHEDULE A – BYLAW NO. 776



Area shown in hatch (black slanted lines) to be changed from R1 Low Density Residential District to PU Public Use District

SMRWSC

FAQ

Donalda Reservoir & Truckfill Project
Frequently Asked Questions

1. **What are the truckfill hours of operation?**

All County of Stettler and Shirley McClellan Regional Water Services Commission (SMRWSC) truckfills, including the Donalda facility, are open 24 hours a day, seven days a week.

2. **Are dust-control measures planned?**

Yes. The Commission intends to apply dust-control measures, as needed, to minimize dust generated by truck traffic.

3. **Could increased water pressure negatively affect the Village's aging infrastructure?**

The Commission recognizes increasing pressure may affect aging infrastructure. To reduce this risk, the Commission and the Village's utility operator will work collaboratively to establish and manage appropriate flow rates and operating pressures within the Village's water distribution system.

Pressure increases are recommended to be introduced gradually through a staged approach. This will allow the system to be monitored and adjusted as needed, supporting a carefully planned and controlled transition, while protecting existing infrastructure.

4. **How are payments for Donalda Truckfill water made?**

Users of the Donalda Truckfill must set up an account with the County of Stettler. This account will provide access to all County of Stettler and SMRWSC **truckfill facilities**.

Once the account is established, users will receive a personal identification number (PIN) that can be used at any participating **truckfill facility**. Truckfill water usage will be billed quarterly.

Accounts can be set up either:

- In person with the County of Stettler: 6602-44 Avenue, Stettler, AB
- Online through the County of Stettler: ap@stettlercounty.ca

5. **Will there be an 18-litre bottle-fill station?**

Yes. An 18-litre bottle-fill station is included in the facility.

6. **Is there a drainage system beneath the overhead fill?**

No. A separate drainage system is not included beneath the overhead fill. Instead, the concrete pad is designed with a 2% slope to direct water away from the building and promote proper drainage.

7. **Will the facility have heat tracing or a heated concrete pad for winter use?**

No. The project engineer does not recommend heat tracing or a heated concrete pad. These systems can contribute to ice damming caused by runoff and may increase maintenance requirements.

Instead, the facility has been designed with a sloped concrete pad to promote drainage and support safe, reliable winter operations. Users should also ensure hoses are properly drained after each use to help reduce the risk of ice buildup.

8. **Can a sani-dump be added?**

A sani-dump is not included in the current project. Additional enhancements may continue to be evaluated as operational needs evolve.

For further information please contact SMRWSC through the County of Stettler No. 6 at 403-742-4441 or email info@stettlercounty.ca.

Request for Decision	
Meeting	Village of Donalda Council
Meeting Date	August 18, 2026
Originated By	Melanie Veale, Chief Administrative Officer
Decision Title	Removal of Reserve Designation - Part of Block R, Plan 867CF
Agenda Number	5.2 Business Arising from Previous Meetings

Background/Proposal

Block R, Plan 867CF has been identified as the site for the water reservoir and truck fill station being constructed by the Shirley McClellan Regional Water Services Commission (SMRWSC). As part of the purchase and sale agreement between the Village and the County of Stettler, the reserve designation must be removed from the south portion of Block R. The north part of Block R will remain designated as reserve land.

Discussion/Options/Benefits/Disadvantages

Title for reserve land is issued in the name of the host municipality and is not meant to be owned by another municipality or a commission. The reserve designation also limits use of Block R to the purposes listed in Section 671(2) of the Municipal Government Act, which is a public park, a public recreation area, school board purposes, or separation of lands used for different purposes.

The process to remove the reserve designation involves advertising and hosting a public hearing to facilitate public input. After the public hearing, Council may consider a resolution to remove the reserve designation and submit the required form to Land Titles to effect the change. The attached form is the document that would be sent to Land Titles. The specific portion of Block R that is impacted is defined through the plan of subdivision that will be submitted by SMRWSC.

As of the writing of this Request for Decision, no comments specific to the reserve removal have been received by Administration.

Cost / Source of Funding

The direct financial impact related to the removal of reserve designation is the cost of advertising for the public hearing. These costs will be passed on to SMRWSC.

OPTIONS FOR COUNCIL CONSIDERATION

1. Approve Administration's recommendation and authorize Administration to notify Land Titles that Council wishes to remove the reserve designation from the south part of Block R.

2. Request further information from Administration before proceeding.

3. Provide direction to Administration on the proposed removal of reserve designation before coming back for Council consideration later.

Applicable Legislation

Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26, Sections 674 and 675.

674 if a council wishes to sell…municipal reserve…a public hearing must be held…

675 a council (may)…after taking into consideration the representations made at a public hearing…request the Registrar to removal the designation of municipal reserve…

RECOMMENDATION

1. THAT Council authorizes the Chief Administrative Officer to notify the Registrar of Land Titles that Council wishes to remove the reserve designation from the south portion of Block R, Plan 867CF as described in the attached certificate.

Implementation/Communication

A public hearing is required prior to considering a resolution to remove the municipal reserve designation. The proposed resolution was advertised, and notices were sent out in accordance with the Municipal Government Act. A public hearing is scheduled for the August 18, 2026 Council meeting. Notice of the resolution and public hearing was sent to the landowners adjacent to the subject site, advertised in the Donalda Lite, placed on the Village website and social media, and posted on site. If approved, the certificate will be submitted to Land Titles.

Target Decision Date

August 18, 2026

ATTACHMENTS

Certificate for Removal of Municipal Reserve Designation

REMOVAL OF MUNICIPAL RESERVE DESIGNATION

(Section 675 of the Municipal Government Act)

I, ____, certify that:
(Print Name)

1. I am the Designated Officer of the Village of Donalda.

2. The Council of the Village of Donalda wishes to dispose of a portion of a municipal reserve parcel.

3. The provisions of Section 674 of the Municipal Government Act have been complied with.

4. The Council requests the removal of the municipal reserve designation from the following land:

   All that portion of Block R, Plan 867CF contained within Plan 262 ______

____
(Signature and Seal)

Request for Decision	
Meeting	Regular Meeting of Council
Meeting Date	August 18, 2026
Originated By	Melanie Veale
Decision Title	Bylaw No. 775-26 Amendment and Residents Committee Governance
Agenda Number	5.3 Business Arising From Previous Meeting

Purpose

To obtain Council's direction regarding:

- an amendment to Bylaw No. 775-26 prior to Third and Final Reading;
- approval of the Governance & Communication Framework Policy; and
- the continued formal status of the Donalda Village Residents & Owners Committee as an advisory committee of Council.

Background/Proposal

At the June 23, 2026 Regular Meeting, Council considered the Governance Modernization Framework and:

- gave First Reading to Bylaw No. 775-26;
- approved the Gallery Time Policy;
- approved the Public Participation Policy;
- tabled the Governance & Communication Framework Policy for further review; and
- directed Administration to collaborate with the Donalda Village Residents Committee regarding proposed Terms of Reference and return the document to Council for consideration.

At the July 28, 2026 Regular Meeting, Council:

- gave Second Reading to Bylaw No. 775-26;
- amended the proposed Donalda Village Residents & Owners Committee Terms of Reference by removing the Council liaison provision; and
- approved the Terms of Reference, as amended.

The approval of the Terms of Reference did not establish or formally recognize the Donalda Village Residents Committee as an advisory committee of Council.

Formal recognition of the Committee as an advisory committee remains proposed through Section 2 of Bylaw No. 775-26, which has not yet received Third and Final Reading.

Since the July 28 meeting, Administration has further reviewed the proposed governance relationship between Council and the Residents Committee.

Administration has identified governance considerations relating to role clarity, communications, accountability, access to municipal information, confidentiality, financial review activities, reporting relationships and the distinction between an independent resident organization and a formal advisory committee of Council.

Administration is therefore recommending that Council not proceed with the provisions of Bylaw No. 775-26 that would formally recognize the Residents Committee as an advisory committee of Council.

This recommendation does not prevent the Residents Committee from continuing to operate independently or from providing input to Council through the Village's established public-participation processes.

Discussion/Options/Benefits/Disadvantages

1. Bylaw No. 775-26 – Procedural Bylaw Amendment

   Bylaw No. 775-26 was introduced as part of Council's broader governance modernization initiative.

   The proposed amendments are intended to:

   - increase the Council agenda package distribution timeline from four days to five days;
   - retain the term "Gallery Time";
   - improve consistency between the Procedural Bylaw and Council policies; and
   - support effective and efficient Council meetings.

   The bylaw also currently contains proposed Sections 2.8.2 through 2.8.2.7 respecting the Donalda Village Residents Committee.

   Those provisions would formally recognize the Residents Committee as an advisory committee of Council.

   Administration no longer recommends proceeding with those provisions.

   Administration recommends that Council amend Bylaw No. 775-26 before Third and Final Reading by deleting Section 2, including proposed Sections 2.8.2 through 2.8.2.7.

   The remaining amendments contained in Bylaw No. 775-26 would continue unchanged and may then proceed to Third and Final Reading.

2. Donalda Village Residents Committee

   The Donalda Village Residents Committee is a resident-led organization that provides residents and property owners with an opportunity to discuss municipal and community matters.

   Council approved Terms of Reference for the Committee on July 28, 2026. However, Council has not formally established the Committee as an advisory committee of Council.

   Administration recommends maintaining that distinction.

   The Committee may continue to operate as an independent community organization and may continue to:

   - appear before Council as a delegation;
   - submit correspondence to Council;
   - participate in Gallery Time;
   - provide opinions and recommendations to Council; and
   - undertake independent community advocacy.

   Maintaining the Committee as an independent organization provides residents with an avenue for participation while maintaining a clear distinction between the Committee's activities and the official governance responsibilities of Council and Administration.

Nothing in this recommendation prevents Council from reconsidering a formal advisory relationship with the Committee at a future date.

3. Governance & Communication Framework Policy

   The Governance & Communication Framework Policy provides guidance respecting:

   - governance versus administration;
   - Council and Administration roles and responsibilities;
   - communication protocols;
   - advisory committee relationships;
   - reporting expectations; and
   - effective municipal governance.

   The policy is intended to improve transparency, accountability, consistency and role clarity.

   Administration recommends approval of the Governance & Communication Framework Policy as presented.

   Administration's recommendation is intended to maintain clear boundaries between:

   - Council, which exercises the municipality's governance and decision-making authority;
   - Administration, which implements Council direction and manages municipal operations; and
   - independent resident organizations, which may advocate, research, make recommendations and participate in municipal decision-making processes but do not exercise municipal authority.

   Formal recognition as an advisory committee of Council may create additional expectations regarding mandate, accountability, communications, records, access to information and the manner in which the Committee's activities are perceived by residents and external organizations.

   Administration recommends that those issues be more fully considered before any future formal advisory relationship is established.

   Certain separate governance matters have been referred to the Village's legal counsel. Those matters are not detailed in this public RFD and will be addressed through the appropriate confidential process.

Cost / Source of Funding

There are no direct financial implications associated with:

- amending Bylaw No. 775-26;
- giving Third and Final Reading to the bylaw as amended; or
- approving the Governance & Communication Framework Policy.

OPTIONS FOR COUNCIL CONSIDERATION

1. Amend Bylaw No. 775-26 to remove the proposed Residents Committee advisory provisions, give Third and Final Reading to the bylaw as amended, and approve the Governance & Communication Framework Policy.

2. Proceed with Bylaw No. 775-26 without removing the Residents Committee provisions, thereby proceeding with the proposed formal recognition of the Committee through the Procedural Bylaw.
3. Refer Bylaw No. 775-26 and/or the Governance & Communication Framework Policy back to Administration for further review.
4. Provide Administration with alternate direction.

Applicable Legislation

- Municipal Government Act, RSA 2000, c. M-26
- Village of Donalda Procedural Bylaw No. 772-24
- Bylaw No. 775-26 – Procedural Bylaw Amendment
- Governance & Communication Framework Policy
- Donalda Village Residents Committee

RECOMMENDATION

THAT Council amend Bylaw No. 775-26 by deleting Section 2, entitled "Amendment to Section 2 – Boards and Committees," including proposed Sections 2.8.2 through 2.8.2.7 respecting the Donalda Village Residents Committee, in its entirety, and renumber the remaining sections accordingly.

THAT Council give Third and Final Reading to Bylaw No. 775-26, as amended.

THAT Council approve the Governance & Communication Framework Policy, as presented.

Implementation/Communication

If approved, Administration will:

- delete Section 2 and proposed Sections 2.8.2 through 2.8.2.7 from Bylaw No. 775-26;
- renumber the remaining sections accordingly;
- prepare the final version of Bylaw No. 775-26 following Third and Final Reading;
- implement the Governance & Communication Framework Policy;
- maintain the Donalda Village Residents Committee's current status without formal recognition as an advisory committee of Council;
- continue to receive input from the Committee through the Village's established public-participation processes; and
- update applicable governance documents, procedures and templates.

Target Decision Date

August 18, 2026

ATTACHMENTS

1. Bylaw No. 775-26 – Procedural Bylaw Amendment
2. Governance & Communication Framework Policy
3. Donalda Village Residents Committee

VILLAGE OF DONALDA
BYLAW NO. 775-26
PROCEDURAL BYLAW AMENDMENT

A BYLAW OF THE VILLAGE OF DONALDA IN THE PROVINCE OF ALBERTA TO AMEND BYLAW NO. 772-24, BEING THE PROCEDURAL BYLAW.

WHEREAS pursuant to the Municipal Government Act, RSA 2000, c. M-26, as amended, Council must establish a procedural bylaw governing the calling, place and conduct of Council meetings and meetings of Council Committees;

AND WHEREAS the Council of the Village of Donalda wishes to amend Bylaw No. 772-24 to improve public participation opportunities, revise agenda package distribution timelines, and establish a framework for advisory committee reporting;

NOW THEREFORE the Council of the Village of Donalda, in the Province of Alberta, duly assembled, enacts as follows:

1. TITLE

This Bylaw may be cited as the **Procedural Bylaw Amendment Bylaw No. 775-26.**

2. AMENDMENT TO SECTION 2 – BOARDS AND COMMITTEES

Bylaw No. 772-24 is amended by adding the following Section 2.8.2 immediately following Section 2.8.1:

2.8.2 Donalda Village Residents Committee

2.8.2.1

The Donalda Village Residents Committee is hereby recognized as an advisory committee of Council.

2.8.2.2

The purpose of the Committee is to:

a) Encourage community engagement;

b) Provide community feedback and recommendations to Council;

c) Identify community priorities and opportunities;

d) Promote resident participation in municipal affairs;

e) Support initiatives that enhance the quality of life within the Village of Donalda.

2.8.2.3

The Committee serves in an advisory capacity only and shall not:

a) Direct Administration;

b) Supervise employees;

c) Conduct investigations on behalf of the Village;

d) Commit the Village to any expenditure or obligation;

e) Exercise authority delegated exclusively to Council.

2.8.2.4

The Committee may submit reports, recommendations, requests, or information items to Council through the Chief Administrative Officer.

2.8.2.5

Operational concerns, service requests, personnel matters, complaints, enforcement matters, legal matters, or matters requiring investigation should normally be referred to Administration through established municipal processes.

2.8.2.6

Nothing in this section prevents the Committee from discussing community concerns, identifying service issues, or providing recommendations respecting municipal services and community priorities.

2.8.2.7

The Committee shall operate in accordance with a Council-approved Terms of Reference.

3. AMENDMENT TO SECTION 3 – AGENDA FOR COUNCIL MEETINGS

Section 3.4 is deleted and replaced with the following:

3.4

The Chief Administrative Officer, or designate, shall submit the Agenda with copies of all pertinent correspondence, statements, reports, and supporting materials to each member of Council at least five (5) days before each Regular Council Meeting.

The following sections are added immediately after Section 3.2:

3.2.1

Reports, recommendations, requests, or information items from Council-appointed advisory committees may be submitted to the Chief Administrative Officer in accordance with established agenda submission deadlines.

3.2.2

Advisory committee submissions may be included on a Council agenda under a heading determined by the Chief Administrative Officer.

3.2.3

Council may receive advisory committee submissions for information, provide direction to Administration, refer matters for further review, or place matters on a future agenda.

4. AMENDMENT TO SECTION 6 – COMMUNICATIONS INTENDED FOR COUNCIL

The following sections are added following Section 6.12:

6.13 Gallery Time

6.13.1

A Gallery Time may be included on the agenda of a Regular Council Meeting, Special Council Meeting, Committee of the Whole Meeting, or other public meeting of Council.

6.13.2

The purpose of the Gallery Time is to provide members of the public with an opportunity to present comments, concerns, information, suggestions, or perspectives regarding matters of municipal interest.

6.13.3

The Gallery Time is intended to provide Council with community input and information.

The Gallery Time is not intended to function as:

a) A statutory public hearing;

b) A complaint investigation process;

c) A forum for personnel matters;

d) A forum for confidential matters;

e) A substitute for established appeal processes.

6.13.4

The Gallery Time may include discussion respecting:

a) Community priorities;

b) Municipal services;

c) Recreation and culture;

d) Community development opportunities;

e) Community beautification;

f) Strategic initiatives;

g) General matters affecting the community.

6.13.5

The Presiding Officer may establish reasonable procedures respecting:

a) Registration of speakers;

b) Speaking order;

c) Speaking limits;

d) Meeting conduct;

e) Presentation materials.

Unless otherwise authorized by the Presiding Officer, speakers shall be limited to five (5) minutes.

6.13.6

The Presiding Officer may terminate a presentation that is:

a) Repetitive;

b) Abusive;

c) Disrespectful;

d) Defamatory;

e) Threatening;

f) Discriminatory;

g) Disruptive;

h) Otherwise interferes with the orderly conduct of the meeting.

6.13.7

Council may:

a) Receive information;

b) Ask clarifying questions;

c) Refer matters to Administration;

d) Request additional information;

e) Consider a matter for a future agenda;

f) Provide direction to Administration where appropriate.

Council is not obligated to:

a) Answer questions immediately;

b) Engage in debate;

c) Provide operational explanations;

d) Investigate concerns during the meeting;

e) Make a decision on any matter raised.

6.13.8

Operational concerns, service requests, personnel matters, legal matters, enforcement matters, or matters requiring investigation may be referred to Administration for review and response through established municipal processes.

6.13.9

Participation in a Gallery Time does not guarantee that Council will take action on any matter raised.

6.13.10

The Presiding Officer may direct concerns, complaints, or requests to the appropriate municipal process where necessary.

4. REMAINING PROVISIONS

All other provisions of Bylaw No. 772-24 shall remain in full force and effect.

5. EFFECTIVE DATE

This Bylaw shall come into force and effect upon third and final reading.

Mayor (Chief Elected Official) READ A FIRST TIME this ___ day of __________, 2025.

READ A SECOND TIME this ___ day of __________, 2025.

GIVEN UNANIMOUS CONSENT to go to THIRD READING this ___ day of __________, 2025.

READ A THIRD AND FINAL TIME this ___ day of __________, 2025.

_______________________________ _______________________________

Mayor (Chief Elected Official) Chief Administrative Officer

Village of Donalda
PO Box 160
5001 Main Street
Donalda, AB T0H 1H0

Ph: (403) 883 - 2345
Fx: (403) 883 – 2022

Policy Category: **Governance**
Policy Number:
Date Approved by Council:
Date Reviewed and/or Amended by Council: ------------------, Resolution # ________________

Policy Name: Governance & Communication Framework Policy

PURPOSE

The purpose of this Policy is to:

- Clarify the roles and responsibilities of Council, Administration, advisory committees, and residents;
- Establish communication expectations and protocols;
- Promote effective governance and decision-making;
- Support respectful and constructive interactions;
- Ensure municipal operations are managed efficiently and effectively.

This Policy is intended to support the principles of good governance, accountability, transparency, and mutual respect.

POLICY STATEMENT

The Village of Donalda recognizes that effective municipal government depends upon a clear understanding of the respective roles of Council and Administration.

Council is responsible for governance, policy, strategic direction, and oversight.

Administration is responsible for the day-to-day operation of the municipality and implementation of Council decisions.

Residents, committees, and stakeholders play an important role by providing input and feedback through established municipal processes.

DEFINITIONS

Administration
Means the Chief Administrative Officer and municipal employees responsible for the day-to-day operations of the Village.

Advisory Committee
Means a committee established by Council to provide information, recommendations, and advice on matters within its mandate.

CAO
Means the Chief Administrative Officer appointed by Council pursuant to the Municipal Government Act.

Council
Means the elected Council of the Village of Donalda.

Governance Matter
Means a matter relating to strategic direction, policy development, budgeting, bylaws, long-term planning, and Council decision-making.

Operational Matter
Means a matter relating to municipal services, service delivery, infrastructure, utilities, maintenance, staffing, administration, or matters requiring investigation.

Municipal Stakeholder
Means a resident, property owner, business owner, organization, agency, or other individual with an interest in matters affecting the Village.

GOVERNING LEGISLATION
This Policy shall be interpreted in accordance with:

- Municipal Government Act;
- Access to Information Act (ATIA);
- Protection of Privacy Act (POPA);
- Occupational Health and Safety Act;
- Village bylaws and policies.

ROLES AND RESPONSIBILITIES

ROLE OF THE MAYOR
The Mayor is responsible for:

- Providing leadership to Council;
- Presiding over Council meetings;
- Acting as the official spokesperson for Council where appropriate;
- Promoting effective relationships between Council and Administration;
- Supporting the implementation of Council decisions.

The Mayor has no greater authority over Administration than any other member of Council except as provided by legislation.

ROLE OF THE CHIEF ADMINISTRATIVE OFFICER
The CAO is responsible for:

- Managing municipal operations;
- Supervising employees;
- Implementing Council decisions;
- Providing professional advice to Council;
- Managing municipal resources;
- Ensuring legislative compliance;
- Developing policies and procedures;
- Investigating operational concerns;
- Responding to service requests and complaints.

The CAO serves as the primary administrative link between Council and Administration.

ROLE OF MUNICIPAL EMPLOYEES
Municipal employees are responsible for:

- Delivering municipal services;
- Carrying out assigned duties;
- Implementing administrative policies and procedures;
- Supporting Council-approved priorities.

Employees report through the administrative structure established by the CAO. Employees are accountable to the CAO and not directly to individual Councillors.

ROLE OF ADVISORY COMMITTEES
Advisory Committees may:

- Provide community feedback;
- Identify opportunities and concerns;
- Make recommendations;
- Support community engagement.

Advisory Committees do not have authority to:

- Direct Administration;
- Supervise employees;
- Conduct investigations;
- Commit municipal resources;
- Make decisions on behalf of Council.

Recommendations from Advisory Committees are not binding on Council.

COMMUNICATION PROTOCOLS

Council and Administration
Council members shall direct requests for information through the CAO or designate whenever practical.

Administration shall provide timely and accurate information to Council.

Council members shall respect the administrative structure of the municipality and avoid directing employees other than through the CAO.

Residents and Administration
Residents are encouraged to direct:

- Service requests;
- Operational concerns;
- Utility concerns;

- Public works concerns;
- Administrative inquiries;

to Administration through established municipal processes.
Administration shall make reasonable efforts to respond in a timely manner.

Residents and Council
Residents may communicate with Council through:

- Gallery Times;
- Delegations;
- Advisory Committees;
- Written correspondence;
- Public engagement opportunities.

Council may receive information and concerns from residents but shall generally refer operational matters to Administration for review and response.

COMPLAINTS AND SERVICE REQUESTS
Complaints and service requests should be submitted through established municipal processes.

Examples include:

- Utility concerns;
- Road maintenance concerns;
- Property concerns;
- Service delivery issues;
- Operational matters.

Administration shall investigate and respond where appropriate.
Council's role is oversight, not investigation.

GOVERNANCE VS OPERATIONS
Examples of Governance Matters include:

- Strategic plans;
- Budgets;
- Bylaws;
- Policies;
- Community priorities;
- Municipal priorities.

Examples of Operational Matters include:

- Water leaks;
- Utility billing concerns;
- Road maintenance;
- Staffing schedules;
- Equipment maintenance;

- Day-to-day service delivery.

Council establishes "what" is to be accomplished.
Administration determines "how" it will be accomplished.

CONFIDENTIALITY
Council members, committee members, and Administration shall respect confidentiality requirements imposed by legislation, policy, and professional obligations.

Information obtained through Closed Sessions shall remain confidential unless lawfully disclosed.

RESPECTFUL CONDUCT
All participants in municipal governance shall:

- Treat others respectfully;
- Focus on issues rather than individuals;
- Communicate professionally;
- Promote constructive dialogue;
- Support a respectful workplace and governance environment.

Harassment, intimidation, bullying, threats, and abusive conduct are inconsistent with the values of the Village of Donalda.

DISPUTE RESOLUTION
Where misunderstandings arise regarding roles, responsibilities, or communication processes, Council and Administration shall make reasonable efforts to resolve concerns through respectful discussion and established governance processes.

Where necessary, Council may seek external governance advice, mediation, or legal advice.

16. REVIEW
This Policy shall be reviewed at least once every four (4) years or sooner if required by legislative changes, Council direction, or operational needs.

17. POLICY AUTHORIZATION

Approved by Resolution No. ___________

Effective Date: ____________________

Chief Administrative Officer | **Chief Elected Official**

Donalda Village Residents Committee

"Our Voices Matter"

Our Mission

Creating a Village Residents Committee to represent and amplify the voices of all residents by ensuring their concerns, needs, and aspirations are heard, respected, and prioritized. We are committed to transparency, accountability, and open communication with village council.

Our Vision

A connected and engaged village where every resident feels heard and valued, community voices help shape decisions, and local leadership operates with transparency, accountability, and trust.

Our Objectives

- Gather and communicate resident feedback, concerns, and aspirations
- Advocate for community priorities
- Work constructively with council and residents to build positive outcomes
- Promote transparency and accountability in governance and council decisions
- Foster community engagement and participation to support a stronger, more connected village

Guiding Principles

- Respectful Dialogue
- Inclusivity of All Voices
- Non-partisan, Community Based Approach
- Transparency in Actions and Decisions

Communication

- Meetings
- Notices
- Social Channels
- Share Communications and Recommendations Between Council and Residents

Get Involved!

🔍 Watch for upcoming meeting details

📣 Share your thoughts, concerns and ideas

🤝 Join us and be part of building a stronger community

For more information contact Kim Van Gelderen at 403-714-4550 or email Donalda.VRC@gmail.com

Request for Decision	
Meeting	Regular Meeting of Council
Meeting Date	August 18, 2026
Originated By	Melanie Veale
Decision Title	Councillor Resignation – Council Vacancy and Next Steps
Agenda Number	6.1 Village Business

Purpose

To formally advise Council of the written resignation of Councillor Tanya Metcalfe, acknowledge the resulting vacancy on Council, and provide Council with information regarding the administrative and legislative steps arising from the vacancy.

Background/Proposal

On August 13, 2026, Administration received written notice from Councillor Tanya [Surname] advising of her resignation from her position as Councillor for the Village of Donalda.

The written resignation was received by the Chief Administrative Officer and will be retained as part of the Village's official municipal records.

Following receipt of the resignation, Administration advised:

- Dan Williams, Alberta Municipal Affairs; and
- Dee Deveau, Municipal Viability Advisor

of the resignation and resulting Council vacancy.

Administration will continue to consult with Alberta Municipal Affairs, as appropriate, to ensure that the Village follows the applicable legislative and administrative requirements arising from the vacancy.

Discussion/Options/Benefits/Disadvantages

The resignation creates a vacancy on Village Council.

Administration is reviewing the applicable provisions of the Municipal Government Act and Local Authorities Election Act to determine the requirements and timelines applicable to the vacancy, including whether a by-election is required.

Once those requirements have been confirmed, Administration will take the necessary administrative steps and return any matters requiring a Council resolution to Council.

The resignation may also create vacancies in Council appointments to municipal and regional boards, committees, commissions and other organizations.

Administration will undertake a review of all appointments previously held by the former Councillor and identify:

- appointments requiring replacement;
- alternate appointments that may be affected;
- upcoming meeting dates;
- appointments that require immediate action; and
- appointments that may reasonably be addressed at a later meeting.

Given the number of statutory, planning, governance, financial and other matters already scheduled for the August 18 Regular Council Meeting, Administration does not recommend adding all replacement appointments to the August 18 agenda.

Where an appointment is immediately required because of an upcoming meeting or statutory deadline, Administration may bring that specific appointment forward on August 18 where appropriate.

Administration recommends that the remaining Council appointments arising from the vacancy be brought forward collectively at a Special Meeting of Council, if required, rather than adding them to the already substantial August 18 agenda.

This will allow Council sufficient time to consider the appointments and ensure that the Village's representation on external organizations is appropriately maintained.

Administration will also review administrative matters arising from the resignation, including:

- Council membership records;
- Village website and public information;
- municipal signing authorities, where applicable;
- access to Village systems, records and facilities associated with the office of Councillor;
- Council and committee contact lists;
- external board and commission records; and
- other administrative matters associated with the vacancy.

Cost / Source of Funding

There are no immediate financial implications associated with Council receiving the resignation.

If a by-election is required, costs will include advertising, election supplies, election officials and other administrative expenses.

Any material financial implications will be reported to Council once the applicable legislative requirements have been confirmed.

OPTIONS FOR COUNCIL CONSIDERATION

1. Receive the written resignation for information and direct Administration to proceed with the statutory and administrative requirements arising from the Council vacancy, with replacement Council

appointments to be brought forward at a Special Meeting or subsequent Council meeting as appropriate.
2. Receive the written resignation and consider all required replacement appointments at the August 18 Regular Council Meeting.
3. Provide Administration with alternate direction, subject to applicable legislative requirements.

Applicable Legislation

- Municipal Government Act, RSA 2000, c. M-26
- Local Authorities Election Act, RSA 2000, c. L-21
- Village of Donalda Procedural Bylaw No. 772-24
- Written Notice of Resignation dated August 13, 2026

RECOMMENDATION

THAT Council receive the written resignation of Councillor Tanya [Surname], dated August 13, 2026, for information;

AND THAT Council direct Administration to proceed with the statutory and administrative requirements arising from the Council vacancy in accordance with the Municipal Government Act and Local Authorities Election Act;

AND THAT Administration review the boards, committees, commissions and external appointments affected by the vacancy and bring required replacement appointments forward at a Special Meeting of Council or subsequent Regular Council Meeting, as appropriate.

Implementation/Communication

Administration has advised Dan Williams of Alberta Municipal Affairs and Dee Deveau, Municipal Viability Advisor, of the resignation.

Following Council's receipt of this RFD, Administration will:

- retain the written resignation as an official municipal record;
- continue consultation with Alberta Municipal Affairs as necessary;
- confirm the legislative requirements and timelines arising from the vacancy;
- determine whether a by-election is required and advise Council accordingly;
- update Council membership records and public information;
- review signing authorities and municipal access, where applicable;
- prepare an inventory of all affected Council appointments;
- identify appointments requiring immediate replacement;
- coordinate with the Mayor regarding a Special Meeting if required;
- notify affected boards, commissions and organizations as appropriate; and
- return any matters requiring Council approval to Council.

Target Decision Date

August 18, 2026

Attachments

Request for Decision	
Meeting	Regular Meeting of Council
Meeting Date	August 18, 2026
Originated By	Melanie Veale
Decision Title	Heartland Regional Fire Commission – Advertising and Board Designation
Agenda Number	6.2 Village Business

Purpose

To obtain Council approval to advertise notice of its intent to consider establishing the Heartland Regional Fire Commission and, if required, appoint a member of Council to represent the Village on the Commission Board.

Background/Proposal

The Village of Donalda has been working with the County of Stettler, Village of Big Valley, Summer Village of Rochon Sands and Summer Village of White Sands on the development of a regional governance model for fire and rescue services.

The participating municipalities have identified a Regional Services Commission, proposed to be called the Heartland Regional Fire Commission, as the preferred governance model.

The Steering Committee previously sought grant funding for administrative and legal assistance to develop the Commission. The grant application was unsuccessful, and the participating municipalities have continued the work internally.

Discussion/Options/Benefits/Disadvantages

The next step is for each participating municipality to advertise its intent to consider a resolution establishing the Regional Services Commission.

Advertising does not commit the Village of Donalda to joining the Commission.

Following advertising, the proposed process is:

1. Participating municipalities consider matching resolutions to establish the Commission and appoint its first Board.
2. The resolutions are forwarded to the Minister of Municipal Affairs.
3. The Commission is formally established through Ministerial Order.
4. The Commission Board develops and approves its governance and service bylaws.
5. The Commission Board develops proposed service agreements for consideration by each municipality.
6. The Village would make its final decision regarding participation when Council considers the service agreement.

Until Council approves a service agreement, the Village would not be committed to ongoing participation in the Commission.

Each participating municipality will require a Council representative to serve on the Commission Board.

If Council has not already made this appointment, Council should identify its representative so that the individual can be included when the municipalities consider the resolutions establishing the Commission.

Cost / Source of Funding

There is no significant financial commitment associated with the advertising process.

Any future financial commitment would be presented to Council through the proposed Commission bylaws, funding model and service agreement before the Village makes a final commitment to participate.

OPTIONS FOR COUNCIL CONSIDERATION

1. Proceed with advertising the Village's intent to consider establishing the Heartland Regional Fire Commission.
2. Request additional information or a further Steering Committee meeting before proceeding.
3. Provide Administration with alternate direction.

Applicable Legislation

Municipal Government Act, RSA 2000, c M-26: sections 180(1), 602.02, 602.03, 602.04, 602.09 and 606.

RECOMMENDATION

THAT Council direct Administration to advertise notice of a proposed resolution to establish a regional services commission pursuant to Part 15.1 of the Municipal Government Act for the purpose of forming the Heartland Regional Fire Commission.

THAT Council appoint Councillor _____________________ as the Village of Donalda representative to the Heartland Regional Fire Commission Board.

Implementation/Communication

If approved, Administration will:

- arrange the required advertising;
- coordinate with the participating municipalities;
- advise the regional partners of Council's Board representative; and
- return the resolution establishing the Heartland Regional Fire Commission to Council for consideration following completion of the advertising requirements.

Any future bylaws, service agreement and financial commitments affecting the Village will be brought back to Council for consideration before the Village makes a final commitment to participate.

Target Decision Date

August 18, 2026

Request for Decision	
Meeting	Regular Meeting of Council
Meeting Date	August 18, 2026
Originated By	Melanie Veale
Decision Title	2026 – 2030 Capital Forecast Amendment – Main Street Sidewalk Project
Agenda Number	6.3 Village Business

Purpose

To obtain Council approval to amend the Village of Donalda 2026–2030 Capital Forecast to reflect Council's previous resolution cancelling the 2026 Main Street Sidewalk project.

Background/Proposal

The Village of Donalda's current 2026–2030 Capital Forecast includes the Main Street Sidewalks project in 2026 at a budgeted cost of $100,000, funded through the Canada Community-Building Fund (CCBF).

At the July 28, 2026 Regular Meeting of Council, Council passed Resolution No. [insert resolution number] cancelling the Main Street Sidewalk project.

As a result of Council's decision, Administration recommends that the approved capital forecast be formally amended to remove the project and its associated $100,000 expenditure from the 2026 capital program.

The existing capital forecast identifies total 2026 capital expenditures of $430,000. Removal of the $100,000 Main Street Sidewalk project would reduce planned 2026 capital expenditures to $330,000, subject to any subsequent decisions of Council to allocate these funds to another eligible capital project.

Administration is not recommending that the $100,000 be reallocated at this time. Any future use of the CCBF funding should be brought forward to Council separately and must comply with applicable grant eligibility and reporting requirements.

Discussion/Options/Benefits/Disadvantages

Formal amendment of the capital forecast will ensure that the Village's financial planning documents accurately reflect Council's decision and that Administration does not proceed with expenditures for a project that Council has cancelled.

Removing the project from the 2026 capital plan will also allow the associated CCBF funding to remain available, subject to program requirements, for a future eligible capital project approved by Council.

The attached forecast also identifies future Residential Sidewalk expenditures of $60,000 annually from 2027 through 2030. These projects are separate from the cancelled 2026 Main Street Sidewalk project and are not affected by this RFD unless Council provides additional direction.

Cost / Source of Funding

Original 2026 Main Street Sidewalk Budget: $100,000

Funding Source: Canada Community-Building Fund (CCBF)
Revised 2026 Capital Forecast: $330,000
There is no expenditure associated with cancelling the project, except for any costs that may already have been incurred or committed prior to Council's cancellation decision. Administration will confirm and account for any such costs, if applicable.

OPTIONS FOR COUNCIL CONSIDERATION

1. Approve the amendment to the 2026–2030 Capital Forecast by removing the 2026 Main Street Sidewalk project and its $100,000 CCBF allocation.
2. Approve the amendment and direct Administration to bring forward options for reallocating the $100,000 CCBF funding to another eligible capital project.
3. Provide Administration with alternate direction.

Applicable Legislation

- Municipal Government Act, RSA 2000, c. M-26
- Village of Donalda approved 2026 Operating and Capital Budget
- Canada Community-Building Fund program requirements
- Council Resolution No. [insert resolution number]

RECOMMENDATION

THAT Council approve an amendment to the Village of Donalda 2026–2030 Capital Forecast removing the 2026 Main Street Sidewalk project in the amount of $100,000, funded through the Canada Community-Building Fund, in accordance with Council Resolution No. [insert resolution number];

AND THAT the associated CCBF funding remain unallocated pending future Council direction and confirmation of eligible use under the Canada Community-Building Fund program.

Implementation/Communication

If approved, Administration will:

- update the 2026–2030 Capital Forecast to remove the Main Street Sidewalk project;
- revise the 2026 capital expenditure total from $430,000 to $330,000;
- ensure no further expenditures or commitments are made in relation to the cancelled project, except for any existing contractual obligations;
- update the Village's financial records and grant tracking accordingly; and
- bring any proposed future use of the $100,000 CCBF funding back to Council for approval.

Target Decision Date

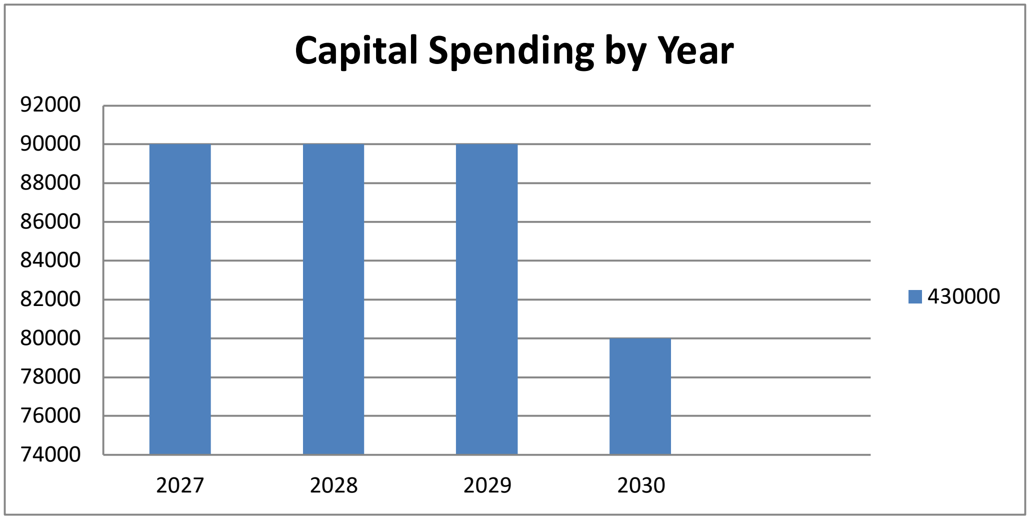
August 18, 2026

ATTACHMENTS

1. 2026–2030 Capital Forecast

Project	Year	MSI	CCBF	LGFF	Municipal Affairs	Borrowing	Total
Main Street Sidewalks	2026	-	100,000.00	-	-	-	100,000.00
Emergency Infrastructure Repair & Maintenance	2026		150,000.00				150,000.00
Curb Stops 2026	2026	20,000.00	-	-	-	-	20,000.00
Lagoon Bioaugmentation 2026	2026	-	-	10,000.00	-	-	10,000.00
Infrastructure Audit (Viability Report)	2026	-	-	-	150,000.00	-	150,000.00
Curb Stops 2027	2027	20,000.00	-	-	-	-	20,000.00
Lagoon Bioaugmentation 2027	2027	-	-	10,000.00	-	-	10,000.00
Residential Sidewalks 2027	2027	-	60,000.00	-	-	-	60,000.00
Curb Stops 2028	2028	20,000.00	-	-	-	-	20,000.00
Lagoon Bioaugmentation 2028	2028	-	-	10,000.00	-	-	10,000.00
Residential Sidewalks 2028	2028	-	60,000.00	-	-	-	60,000.00
Curb Stops 2029	2029	20,000.00	-	-	-	-	20,000.00
Lagoon Bioaugmentation 2029	2029	-	-	10,000.00	-	-	10,000.00
Residential Sidewalks 2029	2029	-	60,000.00	-	-	-	60,000.00
Curb Stops 2030	2030	20,000.00	-	-	-	-	20,000.00
Residential Sidewalks 2030	2030	-	60,000.00	-	-	-	60,000.00

Year	Total
2026	430000
2027	90000
2028	90000
2029	90000
2030	80000



Request for Decision	
Meeting	Regular Meeting of Council
Meeting Date	August 18, 2026
Originated By	Melanie Veale
Decision Title	Alberta Community Partnership Grant – Community Needs Assessment
Agenda Number	6.4 Village Business

Purpose

To obtain Council approval for the Village of Donalda to partner with the Village of Alix, Town of Bashaw and Lacombe County on an Alberta Community Partnership (ACP) grant application to complete individual and regional Community Needs Assessments.

Background/Proposal

The Village of Alix has approached the Village of Donalda, Town of Bashaw and Lacombe County regarding a joint application under the 2026/27 Alberta Community Partnership Grant Program.

The Alberta Community Partnership program supports municipalities working together to address shared local and regional priorities, improve service delivery and strengthen regional cooperation.

Applications are currently being accepted for the 2026/27 program. The deadline for the Intermunicipal Collaboration component is October 1, 2026.

The proposed project would complete a Community Needs Assessment for each participating municipality, while also identifying common needs, trends and opportunities across the region.

The Village of Alix would act as the managing municipality for the grant application and project.

Discussion/Options/Benefits/Disadvantages

A Community Needs Assessment would provide the Village of Donalda with information regarding the current and emerging needs of residents.

The project would include community consultation, data analysis and preparation of a needs assessment.

Completing the project jointly would allow each municipality to identify its own local needs while also identifying regional trends and opportunities for future collaboration.

The information could assist Council and Administration with future:

- strategic planning;
- community and social service planning;
- grant applications;
- regional partnerships; and
- identification of service priorities.

Cost / Source of Funding

The proposed grant application is for $80,000.

The project requires a 10% municipal contribution, resulting in a total municipal contribution of $8,000.

With four participating municipalities, the proposed contribution would be:

Village of Donalda contribution: $2,000

The remaining project costs would be funded through the ACP grant, subject to grant approval.

OPTIONS FOR COUNCIL CONSIDERATION

1. Approve the Village of Donalda's participation in the ACP grant application and authorize a municipal contribution of up to $2,000.
2. Do not participate in the ACP grant application.
3. Provide Administration with alternate direction.

Applicable Legislation

Municipal Government Act, RSA 2000, c. M-26

- Section 3 – Municipal Purposes: Supports providing services and facilities considered necessary or desirable by Council and working collaboratively with neighbouring municipalities to plan, deliver and fund intermunicipal services.
- Section 180(1) – Council Decisions: Council may act only by resolution or bylaw.

2026/27 Alberta Community Partnership (ACP) Program

The ACP program supports collaboration between local governments to address shared local and regional priorities, improve service delivery, strengthen municipal viability and encourage regional cooperation.

RECOMMENDATION

THAT Council approve the Village of Donalda's participation with the Village of Alix, Town of Bashaw and Lacombe County in an application to the Alberta Community Partnership Grant Program for the purpose of completing individual and regional Community Needs Assessments;

AND THAT Council approve a Village of Donalda contribution of up to $2,000 toward the project, subject to approval of the Alberta Community Partnership grant;

AND FURTHER THAT Council acknowledge the Village of Alix as the managing municipality for the grant application and project.

Implementation/Communication

If approved, Administration will:

- advise the Village of Alix of Council's decision;

- provide any information or documentation required for the grant application;
- participate in the Community Needs Assessment process; and
- include the Village's contribution in the appropriate operating budget, subject to grant approval.

Target Decision Date

August 18, 2026

Attachments

1. Government of Alberta – 2026/27 Alberta Community Partnership Program Launch

cao@village.donalda.ab.ca

From:	acp.grants@gov.ab.ca
Sent:	August 5, 2026 12:41 PM
To:	Melanie Veale
Subject:	2026/27 Alberta Community Partnership Launch

The Government of Alberta is committed to fostering strong, viable communities through collaborative and accountable local governance. The Alberta Community Partnership (ACP) helps local governments work together with neighbouring communities to address shared local and regional priorities. Through ACP funding, we support improved service delivery, strengthen municipal viability, and encourage regional cooperation. This collaboration is essential as we work together to drive economic growth in Alberta.

I am pleased to advise that applications are now being accepted for the components listed below under the 2026/27 ACP program. Applications must be submitted through ACP Online at www.maconnect.alberta.ca.

Please note the application deadlines for each component:

- Municipal Internship - October 1, 2026
- Intermunicipal Collaboration - October 1, 2026
- Municipal Restructuring - January 15, 2027
- Asset Management Support - February 3, 2027
- Mediation and Cooperative Processes - February 3, 2027
- Strategic Initiatives - February 3, 2027

The ACP remains a key tool for advancing regional collaboration, building capacity, and supporting long-term municipal sustainability. This year, the program continues to help local governments streamline service delivery, reduce costs and administrative burden, and improve the quality of local services.

Program updates for 2026/27 focus on refining funding parameters, strengthening alignment with core municipal priorities, and improving program accessibility and delivery. These changes support continued alignment with government priorities and evolving municipal needs.

Details of these changes, including updated guidelines, are available at Alberta Community Partnership.

I look forward to continuing to work with you to strengthen Alberta's communities.

Sincerely,

Dan Williams, ECA
Minister of Municipal Affairs

Request for Decision	
Meeting	Regular Meeting of Council
Meeting Date	August 18, 2026
Originated By	Melanie Veale
Decision Title	Financial Analysis – Period Ending July 31, 2026
Agenda Number	6.5 Village Business

Purpose

To present the Operating Revenue and Expense Report for the period ending July 31, 2026, provide Council with a financial review of the approved 2026 Operating Budget, and seek Council's acceptance of the report for information.

Background/Proposal

Administration has completed a review of the Village's financial position for the period ending July 31, 2026.

The financial package presented to Council includes:

- Operations Revenue & Expense Report;
- Treasury Report; and
- Cheque Listing.

The Operations Revenue & Expense Report provides year-to-date revenues and expenditures compared with the approved 2026 budget and 2025 year-to-date results.

The Treasury Report provides a summary of the Village's bank and savings balances as of July 31, 2026.

Discussion/Options/Benefits/Disadvantages

Administration's review of the July 31 financial results indicates that several significant budget variances are attributable to one-time expenditures, potential capital reallocations, grant-funded activities, recoverable costs, or timing differences, rather than recurring operating pressures.

Based on the information currently available and known commitments through year-end, Administration does not presently anticipate a significant operating shortfall for 2026, subject to normal operations and no major unforeseen infrastructure event.

General revenue is slightly ahead of budget overall. Residential tax revenue is approximately $188,455 compared with a budget of $176,092, while non-residential tax revenue is approximately $25,852 compared with a budget of $13,584. Linear taxation is approximately $7,929 compared with a budget of $13,105.

Penalties and costs on taxes total approximately $17,220 compared with a budget of $1,500.

Administration will continue to monitor tax collections and related revenues through year-end.

The report includes a $150,000 Provincial Conditional Grant recorded within Water Revenue.

This funding is designated for an infrastructure audit associated with the Village's viability review and should therefore not be considered unrestricted operating revenue.

Administration expenditures total approximately $181,700 against an annual budget of $222,075.

Several individual accounts are above their approved allocations; however, significant items have identifiable explanations:

- approximately $4,000 in computer expenses relates to laptops purchased for Council and is being considered for capital treatment;
- approximately $5,000 in Other Contracted Services relates to the Catalis ERP upgrade;
- tax recovery costs are subsequently recharged to the applicable tax rolls;
- utility accounts that remained overdue as of December 31, 2025 were transferred to the applicable tax rolls for collection; and
- Miscellaneous Administrative Revenue primarily reflects the Land Use Bylaw amendment application fee received from the County of Stettler and includes an approximately $862 credit related to office supplies.

Water expenses total approximately $88,300 compared with an annual budget of $75,430. The largest variance is Contracted Services, with approximately $37,065 recorded against a $500 budget.

The contracted-services expenditure relates primarily to the repair of a localized water leak.

Approximately $42,000 in water-related infrastructure expenditures are being reviewed for potential capital treatment.

Ongoing water operating costs include SMRWSC water consumption, which totals approximately $33,554 through July 31. These ongoing costs continue to be supported through monthly utility billings.

Sewer expenses total approximately $16,302 compared with an annual budget of $2,179.

The primary variances consist of:

- approximately $9,000 for lagoon treatment, which is being reviewed for potential capital treatment; and
- approximately $6,100 for wastewater cleanout and maintenance.

These expenditures are not expected to represent recurring monthly operating costs.

Water, sewer and garbage services continue to generate direct monthly user-fee revenue.

Through July 31, year-to-date revenues include approximately:

- $54,332 in water sales;
- $10,947 in sewer service revenue; and
- $25,779 in garbage fees.

Administration's current expectation is that regular water, sewer and garbage operating costs for the balance of the year will continue to be substantially supported through monthly utility billings.

FCSS expenditures total approximately $17,442 compared with an annual budget of $10,637.

The reported expenditure includes the 2025 FCSS allocation, contributing to the apparent 2026 variance. FCSS programming is supported through the Village's FCSS grant revenue and should therefore be considered together with the applicable funding and timing of the allocation.

Administration has reviewed payroll and known commitments through year-end.

The summer student position is temporary and supported through the summer student grant program and will therefore not continue as a full-year operating commitment.

Based on current information, the Village's principal known commitments for the balance of 2026 are:

- regular salaries and associated payroll costs;
- SMRWSC water consumption; and
- normal water, sewer and garbage operating expenses, which continue to be supported through monthly utility revenues.

Administration is not presently aware of other significant committed operating expenditures for the balance of the year.

As at July 31, 2026, the Village reports total treasury balances of $472,324.64.

A significant portion of the Village's treasury balance is held for grants, capital, tax recovery, and other designated purposes and should therefore not be considered unrestricted operating cash.

The Operating Account balance is $119,617.14 as at July 31, 2026.

Administration will continue to monitor operating cash flow through the remainder of the year.

Administration has identified approximately $55,000 in expenditures for potential capital treatment, consisting of approximately:

- $42,000 – water infrastructure-related expenditures;
- $9,000 – lagoon treatment; and
- $4,000 – Council computer equipment.

Any reclassification will be subject to review for consistency with the Village's capitalization policy and applicable accounting requirements.

If approved as capital expenditures, these reallocations would reduce the amount currently reported as operating expenditure.

Based on the financial results to July 31, current treasury balances, known commitments, recurring utility revenues, and Administration's review of significant variances, the current 2026 financial outlook is stable.

Several of the largest apparent budget overruns relate to expenditures that are one-time, potentially capital in nature, recoverable, grant-funded, or related to prior-year timing.

Administration does not presently identify significant additional operating commitments beyond regular payroll, SMRWSC water purchases, and normal utility operations.

The primary financial risks for the remainder of the year are:

- an unexpected infrastructure failure or emergency repair;
- slower-than-anticipated revenue collections;
- unforeseen operating expenditures; and
- final accounting treatment of potential capital expenditures and year-end adjustments.

Subject to these risks, Administration currently expects the Village to finish 2026 in a manageable financial position and does not anticipate a significant operating shortfall.

A precise year-end surplus or deficit is not being projected at this time, as remaining payroll, utility revenues and expenditures, year-end adjustments, and final capital classifications have not yet been completed.

Cost / Source of Funding

There is no immediate expenditure or funding decision requested from Council through this RFD.

The financial package is presented for Council's information and financial oversight.

OPTIONS FOR COUNCIL CONSIDERATION

1. Accept the Financial Analysis for the period ending July 31, 2026, as information; or
2. Direct Administration to provide additional information or analysis regarding any specific revenue, expenditure, treasury balance, budget variance, or cheque transaction.

Applicable Legislation

- Municipal Government Act
- Public Sector Accounting Standards (PSAS)
- Village of Donalda Financial Policies
- 2026 Operating Budget

RECOMMENDATION

That Council accept the Financial Analysis for the period ending July 31, 2026, including the Operations Revenue & Expense Report, Treasury Report, and Cheque Listing, as information.

Implementation/Communication

Administration will continue to monitor:

- operating cash flow;

- significant budget variances;
- utility revenues and expenditures;
- remaining payroll commitments;
- potential capital reallocations; and
- the overall projected year-end financial position.

Target Decision Date

August 18, 2026

ATTACHMENTS

1. Operating Revenue & Expense Report – Period Ending July 31, 2026
2. Cheque Listing – Period Ending July 31, 2026
3. Treasury Report - Period Ending July 31, 2026

VILLAGE OF DONALDA

For the Period Ending July 31, 2026

OPERATIONS REVENUE & EXPENSE REPORT

GENERAL REVENUE

General Ledger	Description	July 2026 Actual	2026 YTD Actual	2026 Budget	2026 Budget Remaining %	2025 YTD Actual
1-00-000	TOTAL GENERAL REVENUES	(1,575.00)	(1,575.00)	0.00	0.00	0.00
1-00-100	Residential Taxes	1,793.79	(188,455.18)	(176,092.00)	(7.02)	(183,842.84)
1-00-101	ASFF - School Tax Requistion	431.50	(49,868.95)	(47,120.44)	(5.83)	(37,294.31)
1-00-102	Seniors Reqisition	60.25	(6,607.61)	(6,365.01)	(3.81)	(6,365.01)
1-00-103	Designated Industrial Property Req.	0.00	(0.66)	(0.43)	(53.48)	(0.43)
1-00-110	Non-Residential Taxes	0.00	(25,851.80)	(13,583.75)	(90.31)	(31,809.05)
1-00-120	Linear Taxes	0.00	(7,928.67)	(13,105.10)	39.49	(13,105.10)
1-00-130	Franchise - ATCO	(2,597.36)	(17,586.55)	(35,399.00)	50.31	(14,898.71)
1-00-140	Franchise - Apex Utilities Inc.	(1,664.03)	(19,628.52)	(35,831.17)	45.21	(12,539.66)
1-00-200	Penalties & Costs on Taxes	(6,332.41)	(17,219.73)	(1,500.00)	(1,047.98)	(779.71)
1-00-210	Penalties Accounts Receivable	0.00	48.34	0.00	0.00	0.00
1-00-990	Attorney General Fines & Costs	0.00	0.00	(1,400.00)	100.00	(1,400.00)
1-69-100	Grazing Revenue	0.00	0.00	(1,787.50)	100.00	0.00
*	**TOTAL GENERAL REVENUE**	**(9,883.26)**	**(334,674.33)**	**(332,184.40)**	**(0.75)**	**(302,034.82)**

GRANTS & OTHER REVENUE

General Ledger	Description	July 2026 Actual	2026 YTD Actual	2026 Budget	2026 Budget Remaining %	2025 YTD Actual
1-00-111	Canada Summer Jobs	1,575.00	1,575.00	0.00	0.00	0.00
1-00-751	Conditional Municipal - FCSS	0.00	0.00	(7,882.00)	100.00	(5,976.10)
1-00-845	Provincial Grant - MSI Operating	0.00	(123,229.47)	(72,712.00)	(69.47)	0.00
*	**TOTAL GRANTS & OTHER REVENUE**	**1,575.00**	**(121,654.47)**	**(80,594.00)**	**(50.95)**	**(5,976.10)**

ADMINISTRATIVE REVENUE

General Ledger	Description	July 2026 Actual	2026 YTD Actual	2026 Budget	2026 Budget Remaining %	2025 YTD Actual
1-12-266	Tax Recovery Fees	0.00	(435.00)	(2,340.00)	81.41	664.00
1-12-411	Photocopy, Fax, Sales, etc.	0.00	0.00	(185.50)	100.00	0.00
1-12-417	Tax Cert.\Dev. Permits, etc.	0.00	(317.50)	(500.00)	36.50	(325.00)
1-12-418	Maintenance service revenue	0.00	0.00	(500.00)	100.00	0.00
1-12-419	Newsletter Ads	0.00	(595.00)	(1,000.00)	40.50	(360.00)
1-12-550	Investment Income - Bank Int.	0.00	0.00	(2,500.00)	100.00	0.00
1-12-561	Rental Revenue	0.00	0.00	0.00	0.00	(740.00)
1-12-590	Miscellaneous Admin. Revenue	(4,579.00)	(6,719.46)	(100.00)	(6,619.46)	(86.37)
1-12-751	FCSS Management Revenue	(1,993.00)	(5,979.00)	0.00	0.00	0.00
*	**TOTAL ADMINISTRATIVE REVENUE**	**(6,572.00)**	**(14,045.96)**	**(7,125.50)**	**(97.12)**	**(847.37)**

VILLAGE OF DONALDA

For the Period Ending July 31, 2026

OPERATIONS REVENUE & EXPENSE REPORT

General Ledger	Description	July 2026 Actual	2026 YTD Actual	2026 Budget	2026 Budget Remaining %	2025 YTD Actual
	EMERGENCY MANAGEMENT REVENUE					
1-23-410	Fire Charges	(2,016.74)	(14,083.19)	(25,000.00)	43.66	(14,100.56)
1-24-410	Emergency Management Service Revenue	(501.96)	(3,505.26)	(6,000.00)	41.57	(3,509.58)
*	**TOTAL EMERGENCY MANAGEMENT REV**	**(2,518.70)**	**(17,588.45)**	**(31,000.00)**	**43.26**	**(17,610.14)**
	BYLAW REVENUE					
1-21-530	Fines-Bylaw	0.00	0.00	(500.00)	100.00	0.00
1-26-521	Dog License	(85.00)	(700.00)	(500.00)	(40.00)	(211.50)
1-26-522	Cat License	0.00	(240.00)	(200.00)	(20.00)	(140.00)
1-26-523	Business License	(30.00)	(18.17)	(200.00)	90.91	(360.00)
*	**TOTAL BYLAW REVENUE**	**(115.00)**	**(958.17)**	**(1,400.00)**	**31.56**	**(711.50)**
	ROADS & STREETS REVENUE					
1-32-560	Equipment Revenue	0.00	0.00	(190.48)	100.00	(190.48)
*	**TOTAL ROADS & STREETS REVENUE**	**0.00**	**0.00**	**(190.48)**	**100.00**	**(190.48)**
	WATER REVENUE					
1-41-400	Water Sales	(8,042.40)	(54,331.77)	(89,000.00)	38.95	(49,532.17)
1-41-401	Penalties - Water	(220.65)	(265.65)	(700.00)	62.05	357.98
1-41-414	Water On\Off Fee	0.00	0.00	(300.00)	100.00	0.00
1-41-840	Conditional Grant - Provincial	0.00	(150,000.00)	0.00	0.00	0.00
*	**TOTAL WATER REVENUE**	**(8,263.05)**	**(204,597.42)**	**(90,000.00)**	**(127.33)**	**(49,174.19)**
	SEWER REVENUE					
1-42-400	Sewer Services	(1,567.00)	(10,947.00)	(19,000.00)	42.38	(10,897.87)
*	**TOTAL SEWER REVENUE**	**(1,567.00)**	**(10,947.00)**	**(19,000.00)**	**42.38**	**(10,897.87)**
	WASTE REVENUE					
1-43-400	Garbage Fees	(3,706.50)	(25,778.80)	(44,000.00)	41.41	(25,557.45)
*	**TOTAL WASTE REVENUE**	**(3,706.50)**	**(25,778.80)**	**(44,000.00)**	**41.41**	**(25,557.45)**

CEMETERY REVENUE

VILLAGE OF DONALDA

For the Period Ending July 31, 2026

OPERATIONS REVENUE & EXPENSE REPORT

General Ledger	Description	July 2026 Actual	2026 YTD Actual	2026 Budget	2026 Budget Remaining %	2025 YTD Actual
1-56-463	Perpetual Care Fee	0.00	(400.00)	(1,000.00)	60.00	(200.00)
1-56-464	Sale of Cemetery Plots	0.00	(200.00)	(500.00)	60.00	200.00
1-56-466	Snow Removal Revenue	0.00	0.00	(100.00)	100.00	0.00
1-56-467	Interment Fee	0.00	(500.00)	(1,200.00)	58.33	(500.00)
*	**TOTAL CEMETERY REVENUE**	**0.00**	**(1,100.00)**	**(2,800.00)**	**60.71**	**(500.00)**
	SALE OF LAND					
1-66-590	Sale of Land	0.00	0.00	0.00	0.00	(6,200.00)
*	**TOTAL SALE OF LAND**	**0.00**	**0.00**	**0.00**	**0.00**	**(6,200.00)**
	PLANNING RESERVE					
1-66-910	Planning Reserve	0.00	0.00	(16,000.00)	100.00	0.00
*	**TOTAL PLANNING RESERVE**	**0.00**	**0.00**	**(16,000.00)**	**100.00**	**0.00**
	RECREATION REVENUE					
1-72-850	Government Grants - Recreation	0.00	0.00	(700.00)	100.00	0.00
*	**TOTAL RECREATION REVENUE**	**0.00**	**0.00**	**(700.00)**	**100.00**	**0.00**
	CULTURE REVENUE					
1-74-770	Museum Agreement	0.00	(6,500.00)	(6,500.00)	0.00	0.00
1-74-771	Library Agreement	0.00	(1,445.00)	(1,450.00)	0.34	0.00
1-74-860	Grants From Local Boards	1,500.00	1,500.00	0.00	0.00	0.00
*	**TOTAL CULTURE REVENUE**	**1,500.00**	**(6,445.00)**	**(7,950.00)**	**18.93**	**0.00**
	COUNCIL EXPENSE					
2-11-150	Council Meeting Pay	0.00	4,921.80	6,300.00	21.87	3,676.85
2-11-151	Council Supervision Pay	0.00	1,822.11	3,600.00	49.38	2,169.04
2-11-211	Travel & Subsistence	524.40	1,197.72	2,000.00	40.11	422.94
2-11-212	Legislative - Discretionary	0.00	0.00	300.00	100.00	212.50
*	**TOTAL COUNCIL EXPENSE**	**524.40**	**7,941.63**	**12,200.00**	**34.90**	**6,481.33**
	ADMINISTRATION EXPENSE					
2-12-110	Salaries & Wages	14,742.50	94,083.50	133,120.00	29.32	84,468.00

VILLAGE OF DONALDA

For the Period Ending July 31, 2026

OPERATIONS REVENUE & EXPENSE REPORT

General Ledger	Description	July 2026 Actual	2026 YTD Actual	2026 Budget	2026 Budget Remaining %	2025 YTD Actual
2-12-130	Payroll Deductions	1,173.95	7,483.54	9,185.57	18.52	6,808.37
2-12-131	Vacation Pay	492.90	3,498.33	2,232.46	(56.70)	3,345.12
2-12-132	Payroll Benefits	0.00	0.00	1,000.00	100.00	0.00
2-12-152	Election & Census Fees	0.00	0.00	1,000.00	100.00	434.83
2-12-211	Travel & Subsistence	0.00	1,135.37	1,000.00	(13.53)	316.03
2-12-212	Course Fee Registration	0.00	1,275.00	2,000.00	36.25	0.00
2 12 216	Postage	0 00	1,254 59	1,650 00	23 96	1,855 24
2-12-217	Telephone	0.00	0.00	1,500.00	100.00	0.00
2-12-220	Advertising & Memberships	0.00	4,445.06	4,000.00	(11.12)	5,122.95
2-12-224	Land Title Fees	0.00	0.00	500.00	100.00	0.00
2-12-226	Tax Recovery Fees	1,935.00	2,142.95	200.00	(971.47)	504.00
2-12-230	Assessors Fees	3,070.42	3,070.42	5,650.00	45.65	3,041.45
2-12-231	Auditors Fees	0.00	0.00	5,000.00	100.00	0.00
2-12-232	Legal Fees	2,479.50	13,115.00	4,700.00	(179.04)	4,657.25
2-12-240	Bad Debts	0.00	0.00	2,000.00	100.00	47,984.34
2-12-251	Repairs & Maintenance	0.00	0.00	800.00	100.00	0.00
2-12-252	Cleaning - Supplies & Labor	0.00	1,050.00	2,500.00	58.00	1,078.61
2-12-255	Other Contracted Services	734.00	10,532.33	1,000.00	(953.23)	11,834.27
2-12-256	Contracted Services - CAO	0.00	0.00	427.40	100.00	(427.40)
2-12-270	Computer Expenses	0.00	4,122.78	750.00	(449.70)	1,053.30
2-12-271	Website Fees	127.38	853.64	1,300.00	34.33	785.39
2-12-274	Insurance & Bond	0.00	13,005.00	12,500.00	(4.04)	12,543.00
2-12-275	Workman's Compensation	0.00	9,186.08	7,200.00	(27.58)	12,284.37
2-12-277	Health & Safety	0.00	1,180.21	5,000.00	76.39	8,857.97
2-12-505	Photocopier Costs	438.43	2,972.50	3,000.00	0.91	3,115.21
2-12-510	General Office Supplies	237.32	1,351.95	3,000.00	54.93	2,564.60
2-12-540	Utilities - Heating	144.63	2,156.38	2,500.00	13.74	2,352.05
2-12-541	Utilities - Power	315.02	1,864.60	3,200.00	41.73	1,985.50
2-12-590	Miscellaneous	0.00	7.73	500.00	98.45	3,035.65
2-12-810	Bank Charges & Fees	159.10	1,913.27	3,000.00	36.22	1,763.03
2-12-150	Meeting Pay	0.00	0.00	660.00	100.00	0.00
*	**TOTAL ADMINISTRATION EXPENSE**	**26,050.15**	**181,700.23**	**222,075.43**	**18.18**	**221,363.13**

EMERGENCY MANAGEMENT EXPENSE

General Ledger	Description	July 2026 Actual	2026 YTD Actual	2026 Budget	2026 Budget Remaining %	2025 YTD Actual
2-23-410	Fire Service Agreement	0.00	5,516.26	25,000.00	77.93	(25,000.00)
2-24-410	Emergency Management Agreement	0.00	0.00	6,000.00	100.00	0.00
*	**TOTAL EMERGENCY MANAGEMENT EXP**	**0.00**	**5,516.26**	**31,000.00**	**82.21**	**(25,000.00)**

VILLAGE OF DONALDA

For the Period Ending July 31, 2026

OPERATIONS REVENUE & EXPENSE REPORT

General Ledger	Description	July 2026 Actual	2026 YTD Actual	2026 Budget	2026 Budget Remaining %	2025 YTD Actual
	BYLAW & RURAL POLICING EXPENSE					
2-26-751	Bylaw Enforcement	383.77	2,208.85	5,000.00	55.82	1,996.90
2-26-752	Rural Policing Expense	0.00	0.00	14,494.47	100.00	0.00
*	**TOTAL BYLAW & RURAL POLICING E**	**383.77**	**2,208.85**	**19,494.47**	**88.67**	**1,996.90**
	STREETS & ROADS EXPENSE					
2-32-110	Salaries - Roads & Streets	1,855.00	14,885.00	32,000.00	53.48	20,071.80
2-32-111	Salaries - Shop Work Hours	1,331.00	11,624.50	28,500.00	59.21	19,461.00
2-32-130	Payroll Deductions	255.14	2,096.64	4,800.00	56.32	3,109.20
2-32-131	Vacation Pay	404.56	2,163.69	6,127.00	64.68	2,358.09
2-32-132	Payroll Benefits (Health Spending)	0.00	134.94	1,000.00	86.50	0.00
2-32-210	Travel	0.00	0.00	300.00	100.00	0.00
2-32-217	Maintenance Cell Phone	94.39	942.99	576.00	(63.71)	2,225.31
2-32-230	Engineering Fees	0.00	0.00	3,472.50	100.00	0.00
2-32-250	Road & Street Repairs	0.00	344.51	3,000.00	88.51	3,065.83
2-32-251	Equipment Repairs & Maint.	165.15	2,509.93	3,500.00	28.28	3,449.04
2-32-252	Sidewalk & Curb Repairs	0.00	0.00	2,184.37	100.00	2,184.37
2-32-270	Contracted Services	0.00	(531.94)	1,000.00	153.19	1,785.00
2-32-271	Insurance Share	0.00	0.00	1,513.00	100.00	0.00
2-32-510	Small Equipment & Supplies	0.00	1,713.11	5,000.00	65.73	34,403.82
2-32-515	Equipment Rental	0.00	339.50	2,500.00	86.42	684.76
2-32-521	Gas & Diesel Fuel	39.99	4,000.81	7,500.00	46.65	10,916.23
2-32-530	Const. & Maint. Supplies	0.00	0.00	1,223.74	100.00	28.62
2-32-532	Gravel, Cold Mix & Sand	429.48	3,751.50	5,000.00	24.97	4,086.30
2-32-541	Street Lights	2,084.44	13,240.63	22,615.00	41.45	14,032.32
2-32-542	Shop Power	265.11	1,537.56	2,000.00	23.12	1,449.07
2-32-543	Shop Natural Gas	106.49	1,899.56	2,600.00	26.94	2,194.43
2-32-590	Miscellaneous	0.00	0.00	500.00	100.00	115.78
*	**TOTAL STREETS & ROADS EXPENSE**	**7,030.75**	**60,652.93**	**136,911.61**	**55.70**	**125,620.97**
	WATER EXPENSE					
2-41-110	Salaries - Water Related	1,719.00	9,904.00	10,000.00	0.96	5,185.50
2-41-130	Payroll Deductions	139.86	791.03	800.00	1.12	415.67
2-41-211	Travel & Subsistence	0.00	0.00	105.00	100.00	105.00
2-41-212	COURSE REGISTRATION FEES	0.00	0.00	450.00	100.00	1,107.14
2-41-215	Freight	0.00	61.65	50.00	(23.30)	0.00
2-41-250	Water Testing Supplies	945.80	1,481.22	250.00	(492.48)	0.00

VILLAGE OF DONALDA

For the Period Ending July 31, 2026

OPERATIONS REVENUE & EXPENSE REPORT

General Ledger	Description	July 2026 Actual	2026 YTD Actual	2026 Budget	2026 Budget Remaining %	2025 YTD Actual
2-41-251	Maintenance Supplies	0.00	1,232.95	5,000.00	75.34	5,753.58
2-41-265	Water Tower	119.70	1,100.94	0.00	0.00	0.00
2-41-270	Contracted Services	1,820.52	37,064.93	500.00	(7,312.98)	256.50
2-41-272	Computer/Software Expense	0.00	0.00	2,275.00	100.00	(177.85)
2-41-600	SMRWSC - Debenture Payments	0.00	3,109.18	10,000.00	68.90	6,129.24
2-41-601	SMRWSC - Water Consumption	5,463.55	33,554.15	46,000.00	27.05	24,025.94
*	**TOTAL WATER EXPENSE**	**10,208.43**	**88,300.05**	**75,430.00**	**(17.06)**	**42,800.72**
	SEWER EXPENSE					
2-42-110	Salaries - Sewer Related	142.50	1,071.00	775.90	(38.03)	1,266.00
2-42-130	Payroll Deductions	11.64	85.61	94.80	9.69	100.81
2-42-251	Lagoon Cleaning & Maintenance	0.00	8,885.00	0.00	0.00	0.00
2-42-275	Contracted Services - Sewer	0.00	6,160.00	1,000.00	(516.00)	6,000.00
2-42-290	Lagoon Drainage Easement	0.00	100.00	200.00	50.00	100.00
2-42-590	Miscellaneous	0.00	0.00	108.58	100.00	0.00
*	**TOTAL SEWER EXPENSE**	**154.14**	**16,301.61**	**2,179.28**	**(648.03)**	**7,466.81**
	WASTE REMOVAL EXPENSE					
2-43-110	Salaries - Garbage Related	114.00	2,010.00	2,000.00	(0.50)	897.75
2-43-130	Payroll Deductions	9.40	160.03	350.00	54.27	71.77
2-43-251	Repairs & Maintenance	0.00	0.00	85.98	100.00	85.98
2-43-270	Contracted Garbage Pickup	6,201.47	25,217.29	28,000.00	9.93	14,337.52
*	**TOTAL WASTE REMOVAL EXPENSE**	**6,324.87**	**27,387.32**	**30,435.98**	**10.02**	**15,393.02**
	CEMETERY EXPENSE					
2-56-110	Salaries - Cemetery	746.50	2,259.00	4,300.00	47.46	2,454.60
2-56-130	Payroll Deductions	59.24	178.00	350.00	49.14	194.87
2-56-270	Contracted Services	0.00	100.00	700.00	85.71	400.00
2-56-510	General Services & Supplies	0.00	0.00	600.00	100.00	0.00
*	**TOTAL CEMETERY EXPENSE**	**805.74**	**2,537.00**	**5,950.00**	**57.36**	**3,049.47**
	FCSS EXPENSE					
2-62-111	FCSS - Postage	0.00	151.99	650.00	76.61	193.00
2-62-755	FCSS Programs	0.00	17,290.27	9,760.00	(77.15)	732.28
2-62-756	Community Programming	0.00	0.00	113.45	100.00	0.00
2-62-760	FCSS Membership Expenses	0.00	0.00	114.00	100.00	0.00

VILLAGE OF DONALDA

For the Period Ending July 31, 2026

OPERATIONS REVENUE & EXPENSE REPORT

General Ledger	Description	July 2026 Actual	2026 YTD Actual	2026 Budget	2026 Budget Remaining %	2025 YTD Actual
*	**TOTAL FCSS EXPENSE**	**0.00**	**17,442.26**	**10,637.45**	**(63.97)**	**925.28**
	PLANNING EXPENSE					
2-66-762	Planning Services expenses	0.00	429.03	6,000.00	92.84	(5,351.20)
*	**TOTAL PLANNING EXPENSE**	**0.00**	**429.03**	**6,000.00**	**92.85**	**(5,351.20)**
	RENTAL BUILDING EXPENSE					
2-69-110	Salaries - Rental Space Maintainence	0.00	1,023.00	500.00	(104.60)	734.87
*	**TOTAL RENTAL BUILDING EXPENSE**	**0.00**	**1,023.00**	**500.00**	**(104.60)**	**734.87**
	RECREATION EXPENSE					
2-72-110	Salaries - Green Space Maintenance	4,674.00	10,494.00	18,000.00	41.70	13,561.35
2 72 130	Payroll Deductions	372 72	828 68	1,486 37	44 24	1,078 42
2-72-250	Parks - Contract Services	476.67	476.67	500.00	4.66	4,068.00
*	**TOTAL RECREATION EXPENSE**	**5,523.39**	**11,799.35**	**19,986.37**	**40.96**	**18,707.77**
	CULTURAL EXPENSE					
2-74-110	Salaries - Culture Related	152.00	2,464.50	289.72	(750.64)	618.00
2-74-130	Payroll Deductions	12.05	195.56	35.15	(456.35)	49.29
2-74-232	Village Beautification	75.00	75.00	2,000.00	96.25	1,078.64
2-74-251	Repairs & Maintenance	0.00	0.00	1,000.00	100.00	815.94
2-74-252	Miscellaneous	0.00	0.00	388.58	100.00	7.73
2-74-271	Insurance	0.00	0.00	3,028.00	100.00	0.00
2-74-540	Utilities - Gas	0.00	0.00	2,500.00	100.00	0.00
2 74 541	Utilities Power	171 12	1,627 08	3,600 00	54 80	1,717 40
2-74-770	Grants - Museum	0.00	0.00	5,000.00	100.00	0.00
2-74-771	Grants - Library	0.00	0.00	5,000.00	100.00	0.00
2-74-775	Parkland Reg. Library Req.	0.00	2,257.74	2,200.00	(2.62)	2,217.06
2-74-850	Canada Day Celebration	0.00	2,960.00	2,400.00	(23.33)	196.90
*	**TOTAL CULTURAL EXPENSE**	**410.17**	**9,579.88**	**27,441.45**	**65.09**	**6,700.96**
	REQUISITIONS					
2-80-741	Provincial Education - ASFF	0.00	20,832.46	42,000.00	50.39	0.00
2-80-751	Recreation Requistion County of Stettler	0.00	4,140.32	3,955.00	(4.68)	0.00
2-80-761	C.of Stettler Housing Auth	0.00	9,287.00	9,281.00	(0.06)	6,178.00

VILLAGE OF DONALDA

For the Period Ending July 31, 2026

OPERATIONS REVENUE & EXPENSE REPORT

General Ledger	Description	July 2026 Actual	2026 YTD Actual	2026 Budget	2026 Budget Remaining %	2025 YTD Actual
2-80-771	Stettler Waste Management Auth	0.00	0.00	4,500.00	100.00	4,407.00
*	**TOTAL REQUISITIONS**	**0.00**	**34,259.78**	**59,736.00**	**42.65**	**10,585.00**

*** End of Report ***

VILLAGE OF DONALDA

Cheque Listing For Council

2026-Aug-14
11:11:55AM

Cheque #	Cheque Date	Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
20260218	2026-07-08	CANADA REVENUE AGENCY	20260615	REVENUE CANADA WITHHOLDING	3,367.31	7,269.24
20260218			20260630	APRIL JUNE COUNCIL	80 34	
20260218			20260631	2026 JUNE 16-30 PAYROLL	3,821.59	
20260219	2026 07 08	CANOE PROCUREMENT GROUP OF CANADA	73363564	OFFICE SUPPLIES	123 90	249 19
20260219			73623953	OFFICE SUPPLIES	125.29	
20260220	2026 07 08	DONALDA COULEE FRIENDSHIP CLUB	FEB2026	2026 FEB.28 RENTAL OF DONALDA [	75 00	75 00
20260221	2026-07-08	FOX, SHALEAH	2026KM	2026-JUNE-COUNCIL KMS	386.40	386.40
20260222	2026 07 08	GYRO AG LTD	5892	PUBLIC WORKS SUPPLIES	290 65	290 65
20260223	2026-07-08	MENECOLA, PHIL	202602	2026 JUNE-COUNCIL KMS	138.00	138.00
20260224	2026 07 08	MUNICIPAL PROPERTY CONSULTANTS (2009) LTD	915	2026JAN-JUNE ASSESSMENT SERVI	3,223 94	3,223 94
20260225	2026-07-08	NEXT GEN AUTOMATION	828180	PHOTOCOPIER	152.93	152.93
20260226	2026 07 08	STETTLER WASTE MANAGEMENT AUTHORITY	SWM0005857	2026 Q2 WASTE REQUISITION	4,520 00	4,520 00
20260227	2026-07-08	TAXERVICE	2448511	TAX ROLL #225- PROFESSIONAL TA)	456.75	2,031.75
20260227			2449946	TAXERVICE SPECIAL SERVICE FEE	1,575 00	
20260228	2026-07-08	TAYLOR, HEATHER	DL0726	2026 JULY DESIGN AND PRINT DON/	150.00	150.00
20260229	2026 07 08	WELLS, JENNIFER	202603	2026 JUNE JANITORIAL	150 00	150 00
20260230	2026-07-09	KNUDTSON, DANIEL	202607071	CREDIT BALANCE PAID	1,573.28	1,573.28
20260236	2026 07 27	ALBERTA MUNICIPAL SERVICES CORP	26 1066548	2026 JUNE POWER AND GAS	3,366 84	3,366 84
20260237	2026-07-27	BASHAW CONCRETE PRODUCTS LTD.	BC36935	GRAVEL	450.95	450.95
20260238	2026 07 27	ECHOGLEN GARDENS	6264	PLANTING OF WHISKEY BARRELS-[	500 50	500 50
20260239	2026-07-27	ENVIRONMENTAL 360 SOLUTIONS (ALBERTA) LTD	1020001-449329	2026 JUNE RESIDENTIAL WASTE PIC	1,765.54	1,765.54
20260240	2026 07 27	LIDSTONE & COMPANY BARRISTERS AND SOLICIT(	67528	LEGAL FEES	163 80	2,603 48
20260240			67529	LEGAL FEES	2,439.68	
20260241	2026 07 27	NORMAN, BYRON	21456	PUBLIC WORKS SHOP SUPPLIES	78 75	78 75
20260242	2026-07-27	NUTEC ELECTRO TEL	220836	SECURITY FOR OFFICE	88.67	141.12
20260242			220872	SECURITY FOR SHOP	52 45	
20260243	2026-07-27	OK TIRE, STETTLER	130180	FLAT TIRE REPAIR-PUBLIC WORKS	65.10	65.10
20260244	2026 07 27	OLD MACDONALD KENNELS, ANIMAL SERVICES	10095	2026 MAY MONTHLY FEE	98 46	98 46
20260245	2026-07-27	RURAL BYLAW	20270502	2026 JUNE BYLAW PATROL	145.00	145.00
20260246	2026 07 27	SHIRLEY McCLELLAN REGIONAL WATER SERVICES	SMRWSC004785	2026 JUNE WATER CONSUMPTION	5,463 55	5,463 55

VILLAGE OF DONALDA

Cheque Listing For Council

2026-Aug-14
11:11:55AM

Cheque #	Cheque Date	Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
20260247	2026-07-27	TELUS	2026JUNE	2026 JUNE PHONE BILL	99.11	99.11
20260248	2026-07-27	TRINUS TECHNOLOGIES	13297	2026 JULY NETWORK DEVICE SERVI	550.83	550.83
20260249	2026-07-27	VITAL EFFECT	13978	WEB HOSTING	133.75	133.75
20260250	2026-07-28	WSP CANADA INC.	20391650	INFRASTRUCTURE AUDIT	18,446.65	18,446.65

Total 54,120.01

*** End of Report ***

Village of Donalda - Village Business, Financial Reports

Summary of Accounts Period Ending July 31, 2026

Consolidated Account Statement	Balance on July 31, 2026
Public Sector Tax Account - Tax Recovery Surplus Roll 354	44.80
Public Sector Operating Account	119,617.14
Public Sector Reserve Account	902.17
Public Sector Savings - Grant Funds	285,846.48
Public Sector Savings - Tax Recovery Surplus Roll 332	8,596.05
Public Sector Savings - MSI Capital Account	51,483.39
Public Sector Savings - Gas Tax Fund (GTF) Account	5,834.61
Total:	**$472,324.64**

In the spirit of Truth and Reconciliation, the Village of Donalda acknowledges that we gather, live, and work on Treaty 6 lands, the customary and traditional lands of the Indigenous Peoples of this territory.

ALBERTA COUNSEL

Legal and Lobby Professionals

Ethical. Experienced. Effective.

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Grant Opportunities

Sep 1-15, 2026

Grant Opportunities
Sep 1-15, 2026

City of Calgary – Arts and Culture Microgrant

The City of Calgary's Arts and Culture Microgrant supports local non-profits with new arts and culture projects, programming, temporary installations, place-keeping activities, workshops, and events that enhance cultural learning and arts appreciation in Calgary.

General Eligibility: Applications are open to non-profits and registered charities, including community associations and Business Improvement Areas, delivering eligible arts and culture initiatives in Calgary.
Maximum Funding: Up to **$30,000** through Tier 2, covering up to 50% of eligible project expenses.
Deadline: Sept. 2, 2026 (Contact us by August 19th to apply)
Estimated time to complete the application: 4-5 hours

TELUS #StandWithOwners 2026

TELUS #StandWithOwners supports Canadian small businesses with funding, technology, and promotional exposure to help them grow and increase their community impact. The program is open across industries and is a strong fit for Alberta-based for-profit businesses with a compelling business story, growth plan, and community impact.

General Eligibility: Applications are open to Canadian business owners across industries and business stages. TELUS notes that businesses must be currently operating at the time of application.
Maximum Funding: Three grand prize winners receive $125,000 in funding, technology, and exposure. Six Community Award winners receive $10,000, and a People's Choice Award winner receives an additional $25,000.
Deadline: Sept. 2, 2026 (Contact us by August 19th to apply)
Estimated time to complete the application: 3 hours

Alberta Media Fund — Project Script Development Grant

The Alberta Project/Script Development Grant supports Alberta writers, directors, and producers with the development of commercial-ready film and television scripts or projects. The program supports project development across stages such as pre-development, first draft, and final draft work, helping Alberta screen-based content move toward market readiness.

General Eligibility: Applications are open to eligible Alberta producers and production companies developing screen-based projects that meet program requirements.
Maximum Funding: Up to $55,000 per project, with up to $70,000 per parent company per fiscal year.
Deadline: Sept. 1, 2026 (Contact us by August 18th to apply)
Estimated time to complete the application: 6-8 hours

The Chawkers Foundation — Project Grants

The Chawkers Foundation supports new initiatives led by Canadian registered charities and qualified donees in the areas of environmental work, education, and non-fiction writing. The Foundation is particularly interested in projects that build community, create networks, and support practical, meaningful impact.

General Eligibility: Applications are open to Canadian registered charities and other CRA qualified donees. Applicants begin with a short proposal that answers three key questions about community

need, organizational capacity, and how the proposed program would work and measure success.
Maximum Funding: Up to **$35,000** per project.
Deadline: September 9, 2026 (Contact us by **August 26th** to apply)
Estimated time to complete the application: 2–3 hours for the initial proposal; additional time required if invited to submit a full application.

Calgary Foundation — Community Grants

The Calgary Foundation's Community Grants support a broad range of charitable initiatives that strengthen the charitable sector and benefit Calgary and surrounding communities. Eligible projects may include new or existing programs, organizational development, community engagement, equity-focused initiatives, Reconciliation work, and projects that improve community well-being.

General Eligibility: Applications are open to registered charities and qualified donees, or organizations applying in partnership with a registered charity or qualified donee. Projects must significantly benefit Calgary and area communities, including Calgary, Banff National Park, Canmore, Rocky View County, the Municipal Districts of Big Horn, Foothills, Kananaskis and Wheatland, and surrounding First Nations of Treaty 7 territory.
Maximum Funding: Grant requests typically range from **$5,000 to $200,000**, with an average request of approximately **$75,000**.
Deadline: Fall 2026 intake closes in **early September 2026**; exact date to be confirmed by Calgary Foundation.
Estimated time to complete the application: 6–8 hours.

CIHR Project Grant —Fall 2026 Competition

The CIHR Project Grant program supports health-related research and knowledge translation projects at any stage, from discovery to application. The program funds research that advances health-related knowledge, health care, health systems, and health outcomes, including projects involving Indigenous health, commercialization, interdisciplinary research, global health, and applied health research.

General Eligibility: Applications must be submitted by eligible researchers through eligible Canadian institutions. Alberta universities, health research institutions, and affiliated researchers may be eligible to apply, and projects may include non-profit, community, Indigenous, municipal, or industry partners where appropriate.
Maximum Funding: Funding amount varies by project and competition.
Deadline: September 9, 2026 — registration due **August 12, 2026**; contact us by **August 26th** to apply if registration has already been completed.
Estimated time to complete the application: 12–13 hours, depending on research team readiness and partner complexity.

Community Initiatives Program — Project Grant

The Community Initiatives Program Project Grant provides one-time funding to Alberta-based non-profit organizations for community-driven initiatives, programs, and events that enhance the well-being of Albertans. Eligible projects may include new programs, enhancements to existing programs, community events and experiences, technology projects, and portable equipment purchases.

General Eligibility: Applications are open to Alberta-based non-profit organizations registered and in good standing under eligible provincial or federal acts, including registered charities operating in Alberta, First Nations, and Métis Settlements. Municipalities, for-profit organizations, individuals, and organizations with overdue or incomplete grant reporting are ineligible.
Maximum Funding: Up to **$75,000** per project.

Deadline: September 15, 2026 (Contact us by **September 1st** to apply)
Estimated time to complete the application: 6–8 hours.

Community Facility Enhancement Program — Small

The Community Facility Enhancement Program Small stream supports Alberta community facility projects that help create healthy, vibrant communities and provide opportunities for Albertans to engage with their communities. Funding may support the upgrade, expansion, purchase, construction, repair, or renovation of public-use community facilities and green spaces.

General Eligibility: Applications are open to eligible Alberta-based community non-profit organizations, registered charities operating in Alberta, First Nations, Métis Settlements, universities, colleges, institutes, and other eligible organizations listed in the program guidelines.
Maximum Funding: Up to **$125,000** through the Small stream.
Deadline: September 15, 2026 (Contact us by **September 1st** to apply)
Estimated time to complete the application: 8–10 hours.

SSHRC Partnership Engage Grants

SSHRC Partnership Engage Grants provide short-term support for partnered research activities between a post-secondary researcher and a single partner organization from the public, private, or not-for-profit sector. The program is intended to support timely research that helps inform decision-making by the partner organization.

General Eligibility: Applications must be led by an eligible researcher through a Canadian post-secondary institution. The project must involve one partner organization from the public, private, or not-for-profit sector, which may include municipalities, Indigenous organizations, non-profits, community organizations, or businesses.
Maximum Funding: $10,000 to $50,000 for one year.
Deadline: September 15, 2026 (Contact us by **September 1st** to apply)
Estimated time to complete the application: 6–8 hours.

Canada Media Fund — Innovation & Experimentation Program

The Canada Media Fund's Innovation & Experimentation Program supports Canadian interactive digital media content and software applications that are innovative, leading-edge, and ready to move toward a final market-ready version. Eligible projects should have completed the conceptual/ideation and prototype stages and must demonstrate a clear path to market or distribution.

General Eligibility: Applicants must meet CMF Interactive Digital Media eligibility requirements and have at least one shareholder with a minimum of one year of full-time professional experience creating interactive digital media content. Projects must be innovative, made available in Canada, and cannot have substantially commenced production before application submission.
Maximum Funding: For projects with budgets up to $750,000, funding may cover up to **75% of eligible costs**. For projects with budgets over $750,000, funding may cover the lesser of **75% of eligible costs or $1.5 million**.
Deadline: September 15, 2026 — contact us by **September 1st** to apply.
Estimated time to complete the application: 10–12 hours.

Indigenous Reconciliation Initiative — Cultural Stream

The Indigenous Reconciliation Initiative Cultural Stream supports Indigenous-led initiatives that enhance, protect, and revitalize Indigenous languages, cultures, heritage, and arts in Alberta. The program provides flexible funding to support cultural continuity, reconciliation, and community-led cultural priorities.

General Eligibility: Applications are open to Alberta-based Indigenous communities, organizations, and Indigenous-led non-profit organizations. Eligible projects may include Indigenous language revitalization, cultural teachings, workshops, land-based learning, traditional arts and crafts, cultural skill development, community-led reconciliation activities, and community research such as oral histories or archival work.
Maximum Funding: Up to **$100,000** per project.
Deadline: September 15, 2026 (Contact us by **September 1st** to apply)
Estimated time to complete the application: 6–8 hours.

Indigenous Reconciliation Initiative — Economic Stream

The Indigenous Reconciliation Initiative Economic Stream supports Indigenous-led capacity and opportunity development projects that improve economic outcomes for Indigenous communities in Alberta. Eligible projects may help communities explore economic opportunities, strengthen governance and planning, assess project viability, and develop strategies for long-term economic growth.

General Eligibility: Applications are open to Alberta-based Indigenous communities, non-profit organizations, and community-owned Indigenous businesses, including First Nations, Métis Settlements and the Métis Settlements General Council, the Métis Nation of Alberta, Aseniwuche Winewak Nation, Tribal Councils, Treaty Organizations, Friendship Centers, Indigenous non-profit organizations, and Indigenous community-owned businesses. Indigenous non-profits must demonstrate Indigenous governance and staffing requirements, and community-owned businesses must be at least 51% community-owned or controlled.
Maximum Funding: Up to **$100,000** per project.
Deadline: September 15, 2026 (Contact us by **September 1st** to apply)
Estimated time to complete the application: 6–8 hours.

NSERC PromoScience

NSERC's PromoScience program supports organizations that provide hands-on, informal science, technology, engineering, and mathematics learning experiences for young Canadians and their educators. The program encourages initiatives that promote interest in natural sciences and engineering, especially among underrepresented groups such as girls, Indigenous youth, youth with disabilities, racialized youth, and 2SLGBTQIA+ communities.

General Eligibility: Applications are open to Canadian registered non-profit organizations, post-secondary institutions, and non-federal museums or science centers that deliver ongoing programming promoting natural sciences and engineering to young Canadians. For-profit organizations, municipal government departments, elementary and high schools, school boards, and one-time project-specific activities are ineligible.
Maximum Funding: Up to **$200,000 per year for three years**. NSERC's contribution is generally up to one-third of the program's funding.
Deadline: September 15, 2026 (Contact us by **September 1st** to apply)
Estimated time to complete the application: 8–10 hours.

Rexall Care Network

The Rexall Care Network supports Canadian charitable organizations that provide care and support for caregivers, helping build stronger and more vibrant communities. Funding is intended for programs and services that align with Rexall Care Network's caregiver-focused mission, including supports for unpaid caregivers and the people they care for.

General Eligibility: Applications are open to Canadian registered charities. Applicants must provide a charitable registration number and describe how their programs and services align with Rexall Care Network's caregiver-support mission. The official funding form asks whether a Rexall employee has nominated or volunteers with the organization, which may strengthen alignment but is not shown as mandatory on the public form.
Maximum Funding: Up to **$30,000** per request, according to current 2026 program listings.
Deadline: September 15, 2026 (Contact us by **September 1st** to apply)
Estimated time to complete the application: 3–4 hours.

Please note: Estimated times of completion are based on prior application cycles. The actual duration may vary depending on project complexity and the extent of revisions requested.

For more information, please contact us at grants@albertacounsel.com.

Last revised: July 14, 2026

In case you missed it:

Grant Name	Amount	Summary	Deadline
Lululemon Community Wellbeing Grant	Up to $50,000 USD	Supports community-led non-profit organizations that advance physical, mental, and social well-being, particularly for populations most impacted by systemic inequity.	**July 31, 2026**
The McLean Foundation – Partnership Grants	Up to $500,000 over three years	Provides multi-year operating funding to charitable organizations addressing community needs through promising and informed approaches.	**July 31, 2026**
UFA Rural Communities Grants	Up to $20,000	Supports capital projects in rural agricultural communities that enhance recreation, education, and culture through improvements to buildings and community spaces.	**July 31, 2026**
Alberta Real Estate Foundation Investment Grants	Up to $250,000	Supports initiatives that advance education, research, law reform, and other activities related to Alberta's real estate industry.	**August 4, 2026**
SSHRC Connection Grants	Up to $50,000	Supports short-term knowledge mobilization activities that connect social sciences and humanities researchers with community organizations, policymakers, and industry.	**August 4, 2026**
AGE-WELL National Impact Challenge	Minimum prize of **$20,000**	Supports Canadian start-ups, early-stage companies, social enterprises, and community organizations with technology-based solutions that improve quality of life for older adults and caregivers.	**August 10, 2026**
Build Communities Strong Fund — Direct Delivery Stream	Amount not specified; part of a $6B Direct Delivery stream	Supports shovel-ready infrastructure, climate adaptation, and community infrastructure projects, including community buildings, recreation facilities, water, wastewater, stormwater, and Indigenous community infrastructure.	**August 12, 2026 for Indigenous and territorial projects**
Simply Organic Giving Fund Grant	Up to $100,000 USD	Supports Canadian and U.S. non-profit organizations working to address food insecurity by improving access to nutrient-dense, organic food options.	**August 14, 2026**
Mitacs Accelerate Defence and Security Call	$20,000-$25,000	Supports applied research and development partnerships that advance Canadian defence and security innovation.	**August 17, 2026**

New Frontiers in Research Fund — Exploration	Up to $125,000	Supports high-risk, high-reward, interdisciplinary research projects that push boundaries and have the potential to produce significant social, economic, health, environmental, or technological impacts.	**August 18, 2026 for NOI**
MusiCounts TD Community Music Program	$20,000-$30,000	Supports registered charities and non-profits across Canada that deliver, or plan to deliver, music programming for youth in their communities.	**August 18, 2026**
Indigenous Intellectual Property Program Grant	$50,000 for project stream; $15,000 for small-scale initiatives; $6,000 for WIPO travel.	Supports Indigenous organizations with initiatives and projects related to intellectual property, Indigenous knowledge, and Indigenous cultural expressions.	**Aug 26, 2026**
Embark Student Foundation Major Grant Program	Up to $500,000 per grant (5 total)	Supports Canadian post-secondary institutions with innovative programs, initiatives, services, and some capital projects that improve the student experience and support student success.	**Aug 28, 2026**
CanExport SMEs	$10,000 and $50,000 per project, covering 50% of eligible costs	Funding to help Canadian small and medium-sized businesses expand into new international markets	**Aug 31, 2026**

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Grant Opportunities
Sep 16-23, 2026

Grant Opportunities
Sep 16-23, 2026

Private Land Conservation Program

The Private Land Conservation Program provides funding to eligible Alberta land trusts to promote biodiversity conservation on private lands. The program supports long-term land stewardship by funding term conservation easements and stewardship of conservation land acquired by eligible organizations.

General Eligibility: Applications are open to Alberta-based land trusts that operate and deliver conservation programs exclusively in Alberta. A land trust is a not-for-profit, non-government organization established to promote the conservation of biodiversity on private land.
Maximum Funding: Not specified.
Deadline: September 15, 2026 (Contact us by September 1st to apply)
Estimated time to complete the application: 6–8 hours

Rangeland Sustainability Program

The Rangeland Sustainability Program provides funding for collaborative projects that promote the conservation and long-term sustainability of Alberta's rangelands. Eligible projects may support rangeland stewardship, applied research, education, tool development, ecological restoration, climate adaptation, riparian management, wildfire resilience, species at risk, and improved management practices.

General Eligibility: Applications are open to academia and educational institutions, Indigenous communities and organizations, municipalities, non-government organizations registered under the Alberta Societies Act, and non-profit organizations. Individuals are not eligible to apply directly but may collaborate with eligible applicants.
Maximum Funding: Not specified. Funding varies based on the annual program budget and available grazing rental revenue.
Deadline: September 16, 2026 (Contact us by September 2nd to apply)
Estimated time to complete the application: 6–8 hours

Alberta Blue Cross Built Together

The Alberta Blue Cross Built Together program supports community infrastructure projects that foster active living and wellness across Alberta. Eligible projects may include playgrounds, skate parks, bike parks, outdoor gyms, outdoor rinks, sport courts, and other publicly accessible active-living amenities.

General Eligibility: Applications are open to Alberta-based and operated community groups or organizations supporting publicly accessible community amenities that promote active living. Eligible applicants may include community leagues, school councils, municipalities, and non-profit organizations.
Maximum Funding: $50,000 per project. Five grants are awarded each year across Edmonton, Calgary, a secondary city, a rural community, and an Indigenous community.
Deadline: September 17, 2026 (Contact us by September 3rd to apply)
Estimated time to complete the application: 3 hours

Northwestern Alberta Foundation Grants

The Northwestern Alberta Foundation provides grants to support innovative charitable and community projects throughout Northwestern Alberta. The program supports initiatives that improve quality of life, address community needs, advance equity and inclusion, and create more vibrant, livable communities.

General Eligibility: Applications are open to qualified donees, including registered charities and other CRA-recognized organizations. Eligible non-qualified donees may also be considered if they are registered societies or incorporated non-profits in good standing, have operated for at least one year, are governed by an active and independent board, and demonstrate sound financial management.
Maximum Funding: Not specified.
Deadline: September 20, 2026 (Contact us by September 4th to apply)
Estimated time to complete the application: 3 hours

Mosaic Community Investments

Mosaic Community Investments supports organizations and initiatives that create long-term community impact in the areas of food, water, and local community development. Funding priorities include hunger relief, food system development, agricultural education, watershed restoration, habitat conservation, nutrient stewardship, civic partnerships, health and social services, education, museums, special projects, events, and disaster relief.

General Eligibility: Applications are open to organizations based in the United States and Canada that are registered charities or hold equivalent institutional registration. Applicants must be located in North America where Mosaic has significant operations and offices, unless seeking a global or national partnership.
Maximum Funding: Requests should generally not exceed 10% of the organization's annual operating budget and 50% of the program's annual budget.
Deadline: September 21, 2026 (Contact us by September 7th to apply)
Estimated time to complete the application: 3 hours

Please note: Estimated times of completion are based on prior application cycles. The actual duration may vary depending on project complexity and the extent of revisions requested.

For more information, please contact us at grants@albertacounsel.com.

Last revised: July 21, 2026

In case you missed it:

Grant Name	Amount	Summary	Deadline
AGE-WELL National Impact Challenge	Minimum prize of $20,000	Supports Canadian start-ups, early-stage companies, social enterprises, and community organizations with technology-based solutions that improve quality of life for older adults and caregivers.	**August 10, 2026**
Build Communities Strong Fund — Direct Delivery Stream	Amount not specified; part of a $6B Direct Delivery stream	Supports shovel-ready infrastructure, climate adaptation, and community infrastructure projects, including community buildings, recreation facilities, water, wastewater, stormwater, and Indigenous community infrastructure.	**August 12, 2026 for Indigenous and territorial projects**
Simply Organic Giving Fund Grant	Up to $100,000 USD	Supports Canadian and U.S. non-profit organizations working to address food insecurity by improving access to nutrient-dense, organic food options.	**August 14, 2026**
Mitacs Accelerate Defence and Security Call	$20,000-$25,000	Supports applied research and development partnerships that advance Canadian defence and security innovation.	**August 17, 2026**
New Frontiers in Research Fund — Exploration	Up to $125,000	Supports high-risk, high-reward, interdisciplinary research projects that push boundaries and have the potential to produce significant social, economic, health, environmental, or technological impacts.	**August 18, 2026 for NOI**
MusiCounts TD Community Music Program	$20,000-$30,000	Supports registered charities and non-profits across Canada that deliver, or plan to deliver, music programming for youth in their communities.	**August 18, 2026**
Indigenous Intellectual Property Program Grant	$50,000 for project stream; $15,000 for small-scale initiatives; $6,000 for WIPO travel.	Supports Indigenous organizations with initiatives and projects related to intellectual property, Indigenous knowledge, and Indigenous cultural expressions.	**Aug 26, 2026**
Embark Student Foundation Major Grant Program	Up to $500,000 per grant (5 total)	Supports Canadian post-secondary institutions with innovative programs, initiatives, services, and some capital projects that improve the student experience and support student success.	**Aug 28, 2026**

CanExport SMEs	$10,000 and $50,000 per project, covering 50% of eligible costs	Funding to help Canadian small and medium-sized businesses expand into new international markets	**Aug 31, 2026**
City of Calgary Arts & Culture Grant	Up to $30,000, covering %50 of eligible expenses	Supports local non-profits with new arts and culture projects, programming, temporary installations, place-keeping activities, workshops, and events that enhance cultural learning and arts appreciation in Calgary.	**Sep 2, 2026**
TELUS #StandWithOwners 2026	$125,000 grand prize, 6 x $10,000 awards, 1 x $25,000 award	Supports Canadian small businesses with funding, technology, and promotional exposure to help them grow and increase their community impact.	**Sep 2, 2026**
Alberta Media Fund — Project Script Development Grant	Up to $55,00 per project, $70,000 per parent company	Supports Alberta writers, directors, and producers with the development of commercial-ready film and television scripts or projects.	**Sep 1, 2026**
The Chawkers Foundation — Project Grants	Up to $35,000 per project	Supports new initiatives led by Canadian registered charities and qualified donees in the areas of environmental work, education, and non-fiction writing.	**Sep 9, 2026**
Calgary Foundation — Community Grants	From $5,000-$200,000	Supports a broad range of charitable initiatives that strengthen the charitable sector and benefit Calgary and surrounding communities.	**Early September**
CIHR Project Grant — Fall 2026 Competition	Varies per project	Program supports health-related research and knowledge translation projects at any stage, from discovery to application	**Sep 9, 2026**
Community Initiatives Program — Project Grant	Up to $75,000 per project	Supports with one-time funding to Alberta-based non-profit organizations for community-driven initiatives, programs, and events that enhance the well-being of Albertans	**Sep 15, 2026**
Community Facility Enhancement Program — Small	Up to $125,000	Supports Alberta community facility projects that help create healthy, vibrant communities and provide opportunities for Albertans to engage with their communities	**Sep 15, 2026**

SSHRC Partnership Engage Grants	$10,000 to $50,000	Provide short-term support for partnered research activities between a post-secondary researcher and a single partner organization from the public, private, or not-for-profit sector	**Sep 15, 2026**
Canada Media Fund — Innovation & Experimentation Program	Covers %75 of eligible costs, up to $1.5M	Supports Canadian interactive digital media content and software applications that are innovative, leading-edge, and ready to move toward a final market-ready version	**Sep 15, 2026**
Indigenous Reconciliation Initiative — Cultural Stream	Up to $100,000 per project	Supports Indigenous-led initiatives that enhance, protect, and revitalize Indigenous languages, cultures, heritage, and arts in Alberta	**Sep 15, 2026**
Indigenous Reconciliation Initiative — Economic Stream	Up to $100,000 per project	Supports Indigenous-led capacity and opportunity development projects that improve economic outcomes for Indigenous communities in Alberta	**Sep 15, 2026**
NSERC PromoScience	Up to $200,000 per year for 3 years	Supports organizations that provide hands-on, informal science, technology, engineering, and mathematics learning experiences for young Canadians and their educators	**Sep 15, 2026**
Rexall Care Network	Up to $30,000 per project	Supports Canadian charitable organizations that provide care and support for caregivers, helping build stronger and more vibrant communities	**Sep 15, 2026**