

### **3.2 Landlord Costs**

Except for those amounts payable by the Tenant pursuant to section 2.2, the Landlord shall be solely responsible for all costs related to the Lands, including without limiting the generality of the foregoing, property taxes assessed against the Lands, notwithstanding any amounts payable in accordance with subsection 2.2(b).

### **3.3 Title**

The Landlord covenants with the Tenant that it has good and marketable title to the Lands and Premises free and clear of any agreements or encumbrances except for those registered on title up to and including the date of this Lease. A Copy of the Certificate of Title is attached at **Schedule "A"** hereto.

### **3.4 Utility Easement**

Electrical utility and/or fiber optics is required by MCSnet and is deemed a part of this Lease and may not be removed by the Landlord prior to termination of the Lease.

### **3.5 Access**

The Landlord grants the Tenant and its invitees a non-exclusive rent-free right, licence, and easement to use and enjoy in common with the Landlord, the right of access:

- (a) over land for the purpose of gaining ingress and egress to and from the Premises; and
- (b) by way of underground powerline and/or optic cable for the purpose of providing power and connectivity to the Premises.

## **4. TENANT'S COVENANTS**

### **4.1 Manner of Use**

The Tenant shall use the Premises during the Term for the purpose of erecting the Fiber Optic Cabinet, attaching thereto the equipment required to provide high speed internet to nearby communities (the "**Equipment**") and to maintain ongoing operation of the Fiber Optic Cabinet and Equipment.

#### **4.2 Alterations and Improvements**

- (a) The Tenant may at its own cost and at any time during the Lease, construct and conduct ongoing maintenance and improvements to the Fiber Optic Cabinet, Equipment and any required attachments, accessories, or appurtenances necessary for the maintenance and operation of the Fiber Optic Cabinet and Equipment, on the Premises as the Tenant sees fit in its sole discretion, and subject to section 6.1 hereof. The Tenant shall at its own cost, obtain all necessary permits or licences required to erect the Fiber Optic Cabinet and comply with all laws applicable to the construction, maintenance, and operation thereof.
- (b) The Tenant covenants that, except for the Fiber Optic Cabinet, Equipment, and attachments or accessories required for proper operation, no other permanent structures shall be erected, upon the Premises during the Term without the Landlord's prior written consent, which consent shall not be unreasonably withheld, conditioned, or delayed.
- (c) In the event the Tenant, at any time during the Lease, requires a third-party utility provider to register or cause to be registered an easement pursuant to section 3.4 and install or cause to be installed utility services including, without limitation, electrical power or fiber optic cable, the Tenant shall provide the Landlord reasonable notice to the Landlord.

#### **4.3 Repairs and Maintenance**

- (a) The Tenant shall, at all times during the Term and at its own expense, care for, maintain, and repair the Premises as would a careful and prudent owner, including repairs required by reasonable wear and tear.
- (b) The Tenant shall, at all times, keep the Fiber Optic Cabinet, Equipment, and any attachments or appurtenances thereto, in good operating condition and repair including the installation or construction of any housing, shelter, or cabinet if, in the Tenant's sole discretion, same is required to protect or secure Equipment from exposure.
- (c) Upon the expiration or termination of this Lease in accordance with the terms contained herein, the Tenant shall vacate and leave the Premises in substantially the same condition as the Premises were in as of the Commencement Date, reasonable wear and tear excepted. The Tenant shall remove foundations to a minimum depth of one (1) metre.

#### **4.4 Compliance with Law**

The Tenant shall not commit any act of waste upon the Premises and shall comply with all lawful statutes, by-laws, rules, and regulations of every municipal, provincial, and other authority which in any manner relate to or affect the Premises and to indemnify and save harmless the Landlord from any costs, charges, expenses, or damages to which the Landlord may be put or suffer by reason of the Tenant's breach of any such by-law, statute, rule, or regulation.

#### **5. INSURANCE**

- (a) The Tenant covenants and agrees that during the Term it has or shall take out and maintain at its sole cost and expense comprehensive liability and property damage insurance with respect to injury, death and property damage occurring on, in or about the Premises or the operations of the Tenant on the Premises in the amount of not less than FIVE MILLION (\$5,000,000.00) DOLLARS all inclusive.
- (b) The Landlord covenants and agrees during the Term it has or shall take out and maintain at its sole cost and expense comprehensive liability and property damage insurance with respect to injury, death and property damage occurring on, in or about the Lands in the amount of not less than TWO MILLION (\$2,000,000.00) DOLLARS all inclusive.

#### **6. INDEMNIFICATION**

##### **6.1 Indemnification of Landlord**

The Tenant hereby agrees to indemnify and save harmless the Landlord and those for whom it is responsible in law from and against any and all claims, actions, and proceedings brought or commenced against the Landlord and from and against any and all damages suffered or incurred by the Landlord:

- (a) by reason of the Tenant's use or occupation of the Premises;
- (b) by reason of any default by the Tenant of its obligations or covenants under this Lease; or
- (c) by reason of any acts, omissions, or negligence of the Tenant or those for whom it is responsible in law,

provided the same are not in any manner by reason of any default of the Landlord of its obligations or covenants under this Lease or by any acts, omissions, or negligence of the Landlord or anyone for whom the Landlord is responsible in law.

## 7. EVENTS OF DEFAULT

### 7.1 Events of Default by the Tenant

Notwithstanding anything stated herein to the contrary, the Tenant shall not be in default in the performance of any of its covenants or obligations under this Lease, unless and until the Landlord has notified the Tenant in writing of such default (“**Notice of Default**”) and the Tenant has failed to commence action to remedy the same after two (2) months of receipt of such notice. For the purpose of this section, a letter from the Tenant to the Landlord outlining its proposed timeline and intent to remedy the default and its anticipated timeline for completing same shall constitute a commencement of action to remedy the said default. Thereafter the Tenant shall proceed to take all reasonable steps to remedy the default within its anticipated timeline.

### 7.2 Termination

- (a) If, after the expiry of two (2) months following a Notice of Default, the Tenant has not cured, caused to be cured, or has taken no steps in respect of its own default, the Landlord may terminate this Lease on six (6) months’ notice in writing to the Tenant.
- (b) The Tenant may terminate this Lease at any time by giving the Landlord two (2) months’ written notice of such termination, after which time the Tenant shall have no further obligations hereunder including without limitation in respect of Rent and Power, except as required to discharge or cause to be discharged the Tenant’s Caveat and to remove its property and restore the Lands under section 4.3(c).
- (c) Upon the termination or expiry of this Lease the party providing electrical power, as specified in **Schedule “C”** attached hereto, shall have no obligation to continue to provide electrical power to the Premises or Lands or to continue to provide electrical power for consumption by the other party.

## 8. NOTICES

Any demand, notice, or other communication to be made or given hereunder shall be in writing and may be made or given by personal delivery, pre-paid ordinary and registered mail, or e-mail with delivery confirmation, addressed to the respective parties as follows:

- (a) to the Landlord at:

The Summer Village of Nakamun Park  
Box 8  
Alberta Beach, AB T0E 0A0

Email: [cao@svnakamun.com](mailto:cao@svnakamun.com)  
Attention: Dwight Moskalyk

(b) to the Tenant at:

Lemalu Holdings Ltd. o/a MCSnet  
Box 98, 4810 50 Avenue  
St. Paul, AB T0A 3A0

Email: projects@mcsnet.ca  
Attention: Project department

or to such other address or email address as either party may from time to time designate, by notice to the other. Any notice personally delivered to the party to whom it is addressed as provided for in this section shall be deemed to have been given and received on the day it is so delivered at such address, provided that if such day is not a Business Day then the notice shall be deemed to have been given and received on the Business Day next following such day. Any notice mailed to the address and in the manner provided for in this section shall be deemed to have been given and received on the fifth Business Day next following the date of its mailing in Alberta. Any notice sent by email shall be deemed to have been given and received on the first Business Day after its delivery. For the purposes of this section, the term "**Business Day**" means every day except Saturdays, Sundays and statutory holidays in the Province of Alberta.

## **9. MISCELLANEOUS**

### **9.1 Registration**

The Tenant may or cause this Lease or any assignment or sublease or other document evidencing an interest of the Tenant in this Lease or the Lands to be registered by way of caveat against title to the Lands. The rights granted to the Tenant by this Lease run with the Lands and shall bind any successive owner.

### **9.2 Schedules**

The following Schedules shall form part of this Lease:

**Schedule "A"** – The Lands and Copy of Certificate of Title

**Schedule "B"** – The Premises

**Schedule "C"** – Tenant's Consumption of Electrical Power

### **9.3 Time of the Essence**

Time is of the essence of this Lease and every part hereof.

#### **9.4 Non-Waiver**

A waiver by the Landlord or the Tenant of the strict performance of any term, covenant or condition herein contained shall not of itself constitute a waiver of any such term, covenant or condition or of any subsequent breach thereof.

#### **9.5 No Set-Off**

All amounts payable by the Parties under this Lease shall be paid without any deduction, set-off, or abatement whatsoever, except as herein expressly provided.

#### **9.6 Entire Agreement**

This Lease and schedules attached hereto shall constitute the entire agreement between the parties with respect to the subject matter hereof and shall not be modified, amended, or waived except by an instrument in writing duly executed and delivered by the parties or by their successors and permitted assigns.

#### **9.7 Applicable Law**

This Agreement shall be governed by and construed in accordance with the laws of the Province of Alberta and each party hereto irrevocably attorns to the jurisdiction of the courts of the Province of Alberta.

#### **9.8 Enurement**

This Lease and the terms, conditions, and covenants thereof shall enure to the benefit of and be binding upon the parties hereto and their respective successors and assigns.

#### **9.9 Severability**

If any provision of this Lease is determined to be invalid or unenforceable, it shall be severed from the remainder which shall continue to remain in full force and effect.

#### **9.10 Counterpart Execution**

This Lease may be executed in any number of counterparts with the same effect as if all signatories to the counterparts had signed one document, all such counterparts shall together constitute, and be construed as, one instrument and each of such counterparts shall, notwithstanding the date of its execution, be deemed to bear the date first written above. A signed counterpart provided by way of facsimile transmission or in .pdf format shall be as binding upon the parties as an originally signed counterpart.



**SCHEDULE "A"**

**THE LANDS**

**Attached to this Schedule "A" is a Copy of the Certificate of Title to the Lands.**

**The Lands and Premises are located at the civic address SW 34 - 56 - 2 W5  
in the County of Lac Ste. Anne County, in the Province of Alberta.**

**Legal Description:**

**PLAN 187MC**

**BLOCK R6**

**Coordinates:**

**Latitude:53.880329**

**Longitude: -114.217237**



LAND TITLE CERTIFICATE

S  
LINC                      SHORT LEGAL                      TITLE NUMBER  
0040 002 339      187MC;R6                      242 234 557

LEGAL DESCRIPTION

PLAN 187MC  
BLOCK R6 (COMMUNITY RESERVE)  
CONTAINING 6.39 ACRES MORE OR LESS  
EXCEPTING THEREOUT:

	HECTARES	(ACRES)	MORE OR LESS
A) PLAN 2421875      ROAD	0.49	1.21	

EXCEPTING THEREOUT ALL MINES AND MINERALS

ATS REFERENCE: 5;2;56;34;S  
ESTATE: FEE SIMPLE

MUNICIPALITY: SUMMER VILLAGE OF NAKAMUN PARK

REFERENCE NUMBER: 125K234

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REGISTRATION	DATE (DMY)	REGISTERED OWNER(S) DOCUMENT TYPE	VALUE	CONSIDERATION
242 234 557	19/09/2024	ROAD PLAN		

---

OWNERS

THE SUMMER VILLAGE OF NAKAMUN PARK.  
OF C/O 216, 8631-109 ST  
EDMONTON  
ALBERTA

---

ENCUMBRANCES, LIENS & INTERESTS

REGISTRATION NUMBER	DATE (D/M/Y)	PARTICULARS
062 010 552	09/01/2006	UTILITY RIGHT OF WAY GRANTEE - STE ANNE NATURAL GAS CO-OP LIMITED.

TOTAL INSTRUMENTS: 001

THE REGISTRAR OF TITLES CERTIFIES THIS TO BE AN  
ACCURATE REPRODUCTION OF THE CERTIFICATE OF  
TITLE REPRESENTED HEREIN THIS 19 DAY OF  
NOVEMBER, 2025 AT 02:24 P.M.

ORDER NUMBER: 55595541

CUSTOMER FILE NUMBER:



\*END OF CERTIFICATE\*

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THIS ELECTRONICALLY TRANSMITTED LAND TITLES PRODUCT IS INTENDED  
FOR THE SOLE USE OF THE ORIGINAL PURCHASER, AND NONE OTHER,  
SUBJECT TO WHAT IS SET OUT IN THE PARAGRAPH BELOW.

THE ABOVE PROVISIONS DO NOT PROHIBIT THE ORIGINAL PURCHASER FROM  
INCLUDING THIS UNMODIFIED PRODUCT IN ANY REPORT, OPINION,  
APPRAISAL OR OTHER ADVICE PREPARED BY THE ORIGINAL PURCHASER AS  
PART OF THE ORIGINAL PURCHASER APPLYING PROFESSIONAL, CONSULTING  
OR TECHNICAL EXPERTISE FOR THE BENEFIT OF CLIENT(S).

## SCHEDULE "B"

### THE PREMISES

Attached to this Schedule "B" is a diagram, not to scale, illustrating the Premises as that portion of the Lands, being a 15 foot by 15 foot area surrounding the Fiber Optic Cabinet.



**SCHEDULE "C"**

**TENANT'S CONSUMPTION OF ELECTRICAL POWER**

**Attached to and forming part of the Land Lease between The Summer Village of Nakamun Park ("Landlord") and Lemalu Holdings Ltd. o/a MCSnet ("Tenant").**

**Tenant to Provide Electrical Power**

- a)** The Landlord shall allow the Tenant to connect electrical power ("**Power**") supplied by the Tenant's utility provider to the Premises for the operation of the Tenant's Equipment.
- b)** In accordance with section 3.4, the Landlord shall not remove any utility easement required for the Tenant's consumption of Power.

**From:** Kevin Bernhardt <kevin.bernhardt@corp.mcsnet.ca>  
**Sent:** January 29, 2026 4:29 PM  
**To:** cao@svnakamun.com  
**Cc:** Jerome VanBrabant; Projects Department; Rhonda Lafrance  
**Subject:** MCSnet - S.V. of Nakamun Park Cabinet

Good day Dwight,

Please see our comments on the council's requests below. Once you confirm this is acceptable we will make the applicable additions to the Land Lease Agreement.

1. Contractor is responsible for the removal of the mud due to directional drilling. We suggest that the term and condition be included within your **permit**: Disposal of Boring Fluids: The Contractor shall be responsible for the immediate containment, collection, and disposal of all drilling mud, hydrovac slurry, and boring fluids. No fluids or solids shall be discharged into the municipal storm sewer system, ditches, or onto private property. The work site must be kept free of accumulation at all times.
2. MCSNet to supply fibre to the 3 access points of the Summer Village. MCSnet will provide the fiber construction and necessary materials for three (3) Access Point locations within the Summer Village at no cost. Additionally, a total service credit of \$90.00 will be issued, to be applied and distributed among the three locations. We will include this in the **Schedule**.
3. MCSNet to be responsible for vegetation control in the designated area of the cabinet. MCSnet shall be responsible for all vegetation control and weed management within the 'Designated Area' surrounding the cabinet, we will include this in the **Schedule**.
4. A fence is to be erected around the cabinet. MCSnet shall, at its own expense, install and maintain a fence around the cabinet perimeter, we will include this in the **Schedule**.
5. MCSNet is to apply for all necessary permits from the Summer Village. This is standard policy and is in your control. Brent Gannon from Choice Solutions, or MCSnet will apply for any permits. The project can't continue without your approval and **permits**.
6. When future locates are required, MCSNet will complete these locates at no cost to the Summer Village nor Summer Village property owners. We suggest that the term and condition be included within your **permit**: MCSnet agrees to provide all fiber line locate services for this project free of charge to the Summer Village and its property owners, both during the initial installation phase and for any future requirements. At no time shall the Summer Village or its residents be invoiced for the marking or locating of MCSnet-owned fiber assets.

7. MCSNet to provide the Summer Village with a detailed design as soon as available to which the Summer Village must agree prior to work commencing.

Yes, the design was just finalized, you will be seeing this shortly.



## **Kevin Bernhardt**

Business Development Manager

T. 866 390 3928 x266

C. 780 547 4133

[kevin.bernhardt@corp.mcsnet.ca](mailto:kevin.bernhardt@corp.mcsnet.ca)

[mcsnet.ca](http://mcsnet.ca)



# Summer Village of Nakamun Park

## Administrative Policy

Number	Title		
A-FIN-CAP-1	Tangible Capital Assets		
Approval	Approved		Last Revised
(CAO initials)	Resolution No:	XXX-26	Resolution No:
	Date:	April 21, 2026	Date:

### RESPONSIBILITY:

C.A.O.

### PURPOSE:

The objective of this policy is to prescribe the accounting treatment for tangible capital assets so that users of the financial report can discern information about the investment in property, plant and equipment and the changes in such investment. The principal issues in accounting for tangible capital assets are the recognition of the assets, the determination of their carrying amounts and amortization charges and the recognition of any related impairment losses.

In addition the policy covers policy and procedures to:

- a) Protect and control the use of all tangible capital assets.
- b) Provide accountability over tangible capital assets.
- c) Gather and maintain information needed to prepare financial statements.

The policy is in accordance with the Public Sector Accounting Board (PSAB) 3150.

### SCOPE:

This policy applies to the Summer Village and future boards and commissions, agencies and other organizations that will fall within the reporting entity of the Summer Village of Nakamun Park.

### DEFINITIONS:

#### Tangible Capital Assets:

Assets having physical substance that:

- a) are used on a continuing basis in the Summer Village's operations.
- b) have useful lives extending beyond one year.



# Summer Village of Nakamun Park

## Administrative Policy

- c) are not held for re-sale in the ordinary course of operations.

### Betterments:

Subsequent expenditures on tangible capital assets that:

- a) increase previously physical output or service capacity;
- b) lower associated operating costs;
- c) extend the useful life of the asset; or
- d) improve the quality of the output.

Any other expenditure would be considered a repair or maintenance and expensed in the period.

### Group Assets:

Assets that have a unit value below the capitalization threshold but have a material value as a group. Normally recorded as a single asset with one combined value. Although recorded in the financial systems as a single asset, each unit may be recorded in the asset sub-ledger for monitoring and control of its use and maintenance. Examples could include personal computers, furniture and fixtures, small moveable equipment, etc.

### Fair Value:

Fair value is the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable willing parties who are under no compulsion to act.

### **POLICY STATEMENTS:**

#### Capitalization:

Tangible capital assets should be capitalized (recorded in the fixed assets sub-ledger) according to the following thresholds:

- a) all land;
- b) all buildings;
- c) all roads;



# Summer Village of Nakamun Park

## Administrative Policy

- d) engineered structures (will include the following Minor Classes: Water Systems, Wastewater Systems, Storm Systems, Electrical Systems and Marine Structures) with a unit cost of \$5,000 or greater;
- e) all others with a unit cost of \$1,000 or greater.

Different thresholds may be used for group assets. Capitalize betterments to existing assets when unit costs exceed the threshold.

### Categories:

A category of assets is a grouping of assets of a similar nature or function in the Village's operations. The following major asset classes shall be used:

- Land;
- Buildings;
- Land Improvements (including sewer, water);
- Engineered Structures (including roads, bridges);
- Machinery and Equipment;
- Vehicles;
- Communication networks;
- Computer systems (hardware and software)

### Valuation:

Tangible capital assets should be recorded at cost plus all ancillary charges necessary to place the asset in its location and condition for use.

#### 1.1 Purchased assets

Cost is the gross amount of consideration paid to acquire the asset. It includes all the non-refundable taxes and duties, freight and delivery charges, installation and site preparation costs, etc. It is net of any trader discounts or rebates.

Cost of land includes purchase price plus legal fees, land registration fees, transfer taxes etc. Costs would include any costs to make the land suitable for intended use, such as pollution mitigation, demolition and site improvements that become part of the land.

When two or more assets are acquired for a single purpose price, it is necessary to allocate the purchase price to the various assets acquired. Allocation should be based on the fair value of each asset at the time of acquisition or some other reasonable basis if fair value is not readily determinable.



# Summer Village of Nakamun Park

## Administrative Policy

### 1.2 Acquired, Constructed or Developed Assets

Cost includes all cost directly attributable (e.g., construction, architectural and other professional fees) to the acquisition, construction or development of the asset. Carrying costs such as internal design, inspection, administrative and other similar costs may be capitalized. Capitalization of general administrative overheads is not allowed.

### 1.3 Capitalization of Interest Costs

Borrowing costs incurred by the acquisition, construction and production of an asset that takes a substantial period of time to get ready for its intended use should be capitalized as part of the cost of that asset.

Capitalization of interest costs should commence when expenditures are being incurred, borrowing costs are being incurred and activities that are necessary to prepare the asset for its intended use are in progress. Capitalization should be suspended during periods in which active development is interrupted. Capitalization should cease when substantially all of the activities necessary to prepare the asset for its intended use are complete. If only minor modifications are outstanding, this indicates that substantially all of the activities are complete.

### 1.4 Donated or Contributed Assets

The cost of donated or contributed assets that meet the criteria for recognition is equal to the fair value at the date of construction or contribution. Fair value may be determined using market or appraisal values. Cost may be determined using market or appraisal values. Cost may be determined by an estimate of replacement cost. Ancillary costs should be capitalized.

#### Amortization:

The cost, less any residual value, of a tangible capital asset with a limited life should be amortized over its useful life in a rational and systematic manner appropriate to its nature and use. The amortization method and estimate of useful life of the remaining unamortized portion should be reviewed on a regular basis and revised when the appropriateness of a change can be clearly demonstrated.

Useful life is normally shorter of the asset's physical, technological, commercial or legal life.

Generally, the Summer Village uses a straight – line method for calculating the annual amortization. A comprehensive list of estimated useful lives of assets and amortization rates is attached. See Schedule "A".

#### Disposal:



# Summer Village of Nakamun Park

## Administrative Policy

When tangible capital assets are taken out of service, destroyed or replaced due to obsolescence, scrapping or dismantling, the asset registers and accounting records recording a loss/gain on disposal will be adjusted.

Revisions:

Resolution Number	MM/DD/YY

DRAFT



# Summer Village of Nakamun Park

## Administrative Policy

### SCHEDULE "A"

The following table shows classes, capitalization thresholds, amortization method and useful life to be used:

Major Asset Class	Minor Asset Class	Capitalization Threshold	Amortization Method	Useful Life	Review Schedule
Land		All land will be recorded	N/A	N/A	N/A
Land Improvements	Parking lot – Gravel, playground structures	\$1,000	Straight Line	15 years 10 years	Every 3 years
Buildings Engineered Structures	Roadway System Arterial/Coll - Hot Mix Arterial/Coll – Cold Mix Lanes/Alleys – Gravel Lanes/Alleys – Chip Seal Road Signs	\$1,000 \$1,000 \$1,000 \$1,000 \$1,000	Straight Line	20 years 10 years 15 years 10 years 15 years	Every 5 years
	Water System Distribution Mains	\$1,000	Straight Line	50 years	Every 5 years
	Wastewater System (none at this time)	\$1,000	Straight Line		Every 5 years
	Storm System	\$1,000	Straight Line		Every 5 years
Machinery & Equipment	Office Furniture Photocopier	\$1,000 \$1,000	Straight Line	20 years 5 years	Every 3 years Every 3 years
	Computer Systems Hardware Software Tool, Shop & Garage Equipment	\$1,000 \$1,000 \$1,000	Straight Line	5 years 10 years 10 years	Every 3 years Every 3 years Every 3 years
Vehicles	None at this time	\$1,000	Straight Line		Every 3 years

## Credit Items F: CASH - ATB

Date	Ref	Description	Amount
Mar 02,26		E-TRANSFER- EAST END BUS	375.00
Mar 02,26		EFT- LAC STE. ANNE COUNTY	212.48
Mar 02,26		EFT- TAXERVICE	73.50
Mar 10,26		E-TRANSFER- FIRE RESCUE INTERN	349.64
Mar 10,26		AMSC PCARD MCRD	236.21
Mar 10,26		UFA	697.15
Mar 10,26		E-TRANSFER- TONY SONNLEITNER	1,663.85
Mar 10,26		E-TRANSFER- AMSC INSURANCE SER	250.00
Mar 12,26		E-TRANSFER- GREAT WEST NEWSPAP	125.52
Mar 18,26		EFT- CRASC	960.20
Mar 18,26		E-TRANSFER- COMMUNITY VOICE	140.70
Mar 24,26		DIRECT DEBIT- SANG	165.24
Mar 25,26		DIRECT DEBIT- WCB	484.20
Mar 27,26		DIRECT DEBIT- AMSC ENERGY	1,394.76
Mar 31,26		E-TRANSFER- WILDWILLOW ENTERPR	6,923.70
Mar 31,26		SCHOOL	31,430.77
Mar 31,26		BANK FEES	24.80

Payment Listing - March 2026

## Credit Items F: CASH - ATB

Date	Ref	Description	Amount
Mar 24,26	1047	ONOWAY PUBLIC LIBRARY	1,000.00
Mar 24,26	1048	YELLOWHEAD REGIONAL LIBRARY	189.15

Cheque Listing - March 2026

Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE
INCOME STATEMENT -NAKAMUN	(1)	(2)	(3)
Period 1: -  --- Begin	Jan 01,25	Jan 01,26	Jan 01,25
Period 1: -  --- End	Dec 31,25	Mar 31,26	Dec 31,25
(less)   --- Type	B	A	B
Period 2: -  --- Begin	000 00,00	000 00,00	Jan 01,26
Period 2: -  --- End	000 00,00	000 00,00	Mar 31,26
Ratios: % of Account			A
Graphs: # of Columns, Scale	0 0	0 0	0 0
Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE
REVENUE			
RESIDENTIAL TAXES-(MUNICIPAL)	191,782.55	0.00	191,782.55
RESIDENTIAL TAXES-(SCHOOL)	121,653.49	0.00	121,653.49
VACANT RES. TAXES-(MUNICIPAL)	8,396.57	0.00	8,396.57
VACANT RES. TAXES-(SCHOOL)	3,432.51	0.00	3,432.51
LINEAR-(MUNICIPAL)	3,325.90	0.00	3,325.90
LINEAR-(SCHOOL)	637.00	0.00	637.00
LINEAR-(DIP)	11.80	0.00	11.80
PROVINCIAL POLICING	0.00	0.00	0.00
SENIOR FOUNDATION	11,142.10	0.00	11,142.10
MINIMUM TAX CHARGE (\$930.00)	30,339.98	0.00	30,339.98
PROTECTIVE SERV LEVY(\$134.64)	21,431.00	0.00	21,431.00
PROJECT LEVY	0.00	0.00	0.00
TOTAL TAXES	392,152.90	0.00	392,152.90
PENALTIES & COSTS ON TAXES	0.00	1,840.08	1,840.08-
INVESTMENT INCOME (INTEREST)	0.00	1,403.97	1,403.97-
GRANT OPERATING (LGFF-O)	15,430.00	0.00	15,430.00
GRANT OPERATING (CSJ\STEP)	2,100.00	0.00	2,100.00
GRANT OPERATING (RETAIN FCSS)	1,500.00	0.00	1,500.00
GRANT CAPITAL (CCBF)	22,400.00	0.00	22,400.00
GRANT CAPITAL (LGFF) (LOAN)	35,261.00	0.00	35,261.00
GRANT CAPITAL (LGFF) (CAPPROJ)	0.00	0.00	0.00
LOAN PMNT REMAINDER (RESERVES)	0.00	0.00	0.00
LOAN PMNT INTEREST (RESERVES)	0.00	0.00	0.00
MISC. INCOME (TAX SALE 5%)	0.00	0.00	0.00
OPER PROJ FUNDING (RES)	8,058.00	0.00	8,058.00
CAPITAL PROJ FUND (LGFF) (RES)	6,000.00	0.00	6,000.00
SPECIAL PROJ FUNDING (RES)	5,639.00	0.00	5,639.00
ADMIN			
SALES OF GOODS & SERVICES	0.00	0.00	0.00
N.S.F. FEES	0.00	0.00	0.00
TAX CERTIFICATES\SEARCHES	0.00	200.00	200.00-
GARBAGE TOKEN REVENUE	0.00	204.75	204.75-
AMSC LOYALTY	50.00	0.00	50.00
ELECTIONS TR.FR.RES	0.00	0.00	0.00
TRANS FROM RESERVE	0.00	0.00	0.00
PLANNING & DEVELOPMENT			
SUPERIOR SAFETY CODES	0.00	0.00	0.00
DEVELOPMENT PERMITS	1,000.00	0.00	1,000.00
SDAB\ASSESSMENT APPEAL	0.00	0.00	0.00
TR.FR.RES\DEF.REV	0.00	0.00	0.00
Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE

Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE
EMERGENCY SERVICES			
FIRE INCIDENT RECOVERY	0.00	0.00	0.00
ROADS			
CONDITIONAL GRANTS	0.00	0.00	0.00
GRANTS FROM LOCAL AGENCIES	0.00	0.00	0.00
TRANSFER FROM RESERVE\DEF.REV.	0.00	0.00	0.00
SEWER\WATER\DRAINAGE\UTILITIES			
CONDITIONAL GRANTS	0.00	0.00	0.00
TRANSFER FROM RESERVE	0.00	0.00	0.00
PARKS & RECREATION			
PROV GRANT(FCSS)	2,532.00	641.00	1,891.00
GRANT\DONATION - 50TH ANNIV	0.00	0.00	0.00
GRANT\DONATION - FORTIS	0.00	0.00	0.00
LIBRARY\TR.FR.RES	0.00	0.00	0.00
TR.FR.RES\DEF.REV(FCSS\50TH)	0.00	0.00	0.00
TOTAL REVENUE	492,122.90	4,289.80	487,833.10
REQUISITIONS			
SCHOOL	125,723.00	31,430.77	94,292.23
SENIOR FOUNDATION	11,142.10	0.00	11,142.10
UNDER\OVER UTILIZED LEVY	0.00	0.00	0.00
DIP REQUISITION	11.80	0.00	11.80
UNDER\OVER DIP LEVY	0.00	0.00	0.00
PROVINCIAL POLICING	0.00	0.00	0.00
TOTAL REQUISITIONS	136,876.90	31,430.77	105,446.13
NET REVENUE FOR MUN PURPOSES	355,246.00	27,140.97-	382,386.97

Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE
EXPENSE STATEMENT- NAKAMUN	(1)	(2)	(3)
Period 1: --- Begin	Jan 01,25	Jan 01,26	Jan 01,25
Period 1: --- End	Dec 31,25	Mar 31,26	Dec 31,25
(less) --- Type	B	A	B
Period 2: --- Begin	000 00,00	000 00,00	Jan 01,26
Period 2: --- End	000 00,00	000 00,00	Mar 31,26
Period 2: --- Type			A
Ratios: % of Account			
Graphs: # of Columns, Scale	0 0	0 0	0 0

Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE
<b>COUNCIL</b>			
HONORARIUMS	5,400.00	0.00	5,400.00
BOARD\COMMITTEE\SVLSACE\REG	2,400.00	0.00	2,400.00
EDUCATION & DEV. ALLOWANCE	900.00	0.00	900.00
TRAVEL\SUBSISTENCE	1,996.00	0.00	1,996.00
ASVA CONFERENCE	3,780.00	0.00	3,780.00
ABMUNIS CONFERENCE	0.00	0.00	0.00
ABMUNIS LEADERSHIP CAUCUS	0.00	0.00	0.00
OTHER CONFERENCE\CONVENTION	1,448.00	0.00	1,448.00
PUBLIC ENGAGEMENT\SURVEYS	0.00	0.00	0.00
INTEGRITY COMMISSIONER SERV (2026 INTEGRITY COMM OUT)	1,114.00	0.00	1,114.00
<b>TOTAL</b>	<b>17,038.00</b>	<b>0.00</b>	<b>17,038.00</b>
<b>ADMIN &amp; STAFF</b>			
ADMIN SERVICES CONTRACT	57,847.00	14,461.74	43,385.26
CAO SERVICES-DES.OFF.	0.00	0.00	0.00
CFO SERVICES-DES.OFF.	0.00	0.00	0.00
RECORDING SERVICES-DES.OFF.	0.00	0.00	0.00
GRANT MGMT SERVICES-CORE	0.00	0.00	0.00
CORPORATE PLANNING SERVICES	0.00	0.00	0.00
RECEPTION & RECORDS MGMT	0.00	0.00	0.00
MAP REVIEW\COMPLIANCE MGMT	0.00	0.00	0.00
WEBSITE MAINT & UPKEEP	250.00	224.96	25.04
STAFF DEVELOPMENT\TRAINING	0.00	0.00	0.00
STAFF BENEFITS(WCB & INSUR)	0.00	0.00	0.00
CONFERENCES & CONVENTIONS	0.00	0.00	0.00
TRAVEL & SUBSITENCE	1,500.00	0.00	1,500.00
OFFICE RENT\COMM\EQUIP\INCI	3,994.00	900.00	3,094.00
ADMIN SUPPORT- SCOPE CHANGE	1,446.00	0.00	1,446.00
<b>TOTAL</b>	<b>65,037.00</b>	<b>15,586.70</b>	<b>49,450.30</b>
<b>ADMIN CORPORATE SERVICES</b>			
COPY\POSTAGE\STNARY\ADVERTI	2,931.00	898.41	2,032.59
OFFICE EQUIP\CAPITAL PURCH	500.00	0.00	500.00
WEBSITE, E-COMM, DIG.LIC, HOST	1,700.00	43.20	1,656.80
MEMBERSHIPS (ASVA, ABMUNI, SV)	2,486.00	2,026.73	459.27
FINANCIAL SOFTWARE (NV'S)	0.00	0.00	0.00
AUDITOR SERVICES	4,050.00	0.00	4,050.00
ASSESSMENT-MASG (DES.OFF.)	5,960.00	1,530.00	4,430.00
ASSESSMENT APPEAL (CRASC)	960.00	960.20	0.20-
LEGAL COUNSEL (GEN\BYLAW)	1,028.00	0.00	1,028.00
INSURANCE	8,375.00	8,644.00	269.00-

Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE
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Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE
WCB (MUNICIPAL)	1,834.00	484.20	1,349.80
BENEFITS (MUNICIPAL)	0.00	0.00	0.00
FINANCIAL INST\BANK FEES	700.00	68.05	631.95
TAX REBATES & CANCELLATIONS	0.00	0.00	0.00
TOTAL	30,524.00	14,654.79	15,869.21
PROTECTIVE & EMERGENCY SERVICE			
CPO & BYLAW ENF (SERVICE)	6,111.00	0.00	6,111.00
CPO & BYLAW ENF (MILEAGE)	611.00	0.00	611.00
CPO & BYLAW ENF (OTHER)	0.00	0.00	0.00
PROVINCIAL POLICE REQ (GOA)	7,360.00	0.00	7,360.00
MOVED TO REQUISITIONS ON I\S			
2026 - 10,434			
2027 - 12,293			
2028 - 14,615			
2029 - 17,258			
2030 - 20,608			
EMERGENCY MGMT REG (SVREMP)	3,900.00	0.00	3,900.00
EMERGENCY MGMT LOCAL DEM'S	1,200.00	0.00	1,200.00
EMERGENCY MGMT COURSE\TRAIN	900.00	0.00	900.00
EMERGENCY MGMT SUPPLY\KITS	0.00	0.00	0.00
FIRE & PROTECTION (BASE)	17,899.00	4,072.25	13,826.75
FIRE & PROTECTION (OPER)	3,532.00	0.00	3,532.00
FIRE & PROTECTION (OTHER)	0.00	0.00	0.00
PHYSICIAN RECRUITMENT (LSA)	0.00	0.00	0.00
TOTAL	41,513.00	4,072.25	37,440.75
PUBLIC WORKS			
PW FOREPERSON (5K)	30,000.00	0.00	30,000.00
PW SUMMER & CASUAL LABOUR	4,760.00	0.00	4,760.00
PW HIRED & CASUAL LABOUR	2,800.00	0.00	2,800.00
PAYROLL & EMPLOYEE REMIT	1,100.00	0.00	1,100.00
PW TRAINING & DEVELOPMENT	0.00	0.00	0.00
PW EXPENSES & COMMUNICATION	450.00	0.00	450.00
PW TRAVEL & SUBSITANCE	0.00	0.00	0.00
SHOP COMMUNICATIONS	0.00	0.00	0.00
SHOP UTILITIES (SANG\EPCOR)	14,950.00	3,197.89	11,752.11
SHOP FACILITY MAINTENANCE	500.00	280.00	220.00
SHOP FACILITY REPAIR\MAJOR	0.00	0.00	0.00
SHOP SUPPLIES	2,500.00	0.00	2,500.00
SHOP SAFETY\PPE	175.00	0.00	175.00
ROAD GRADING & MAINTENANCE	2,000.00	0.00	2,000.00
ROAD SNOW PLOW\REMOVAL\SAND	2,000.00	0.00	2,000.00
ROAD GRAVEL & AGGREGATE	1,000.00	0.00	1,000.00
ROAD SIGN, SPEED BUMP, SAFETY	500.00	0.00	500.00
DRAINAGE CULVERT MATERIAL	0.00	0.00	0.00
PARKS\COMMON SP-TREE REMOVE	0.00	0.00	0.00
PARKS\COMMON SP-VEG MGMT	0.00	0.00	0.00
PARKS\COMMON SP-CLEANUP COM	1,500.00	0.00	1,500.00
PARKS\COMMON SP-WEED INS\AB	550.00	0.00	550.00
PARKS\COMMON SP-GEN SUPPLY	250.00	0.00	250.00
PARKS\COMMON SP-BOAT LAUNCH	0.00	0.00	0.00
PARKS\COMMON SP-FUEL	5,250.00	663.95	4,586.05
TOTAL	70,285.00	4,141.84	66,143.16
Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE

Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE
<b>EQUIPMENT &amp; MACHINES</b>			
GRADER MAINTENANCE	1,500.00	0.00	1,500.00
GRADER REPAIR	750.00	0.00	750.00
SKID STEER MAINTENANCE	850.00	0.00	850.00
SKID STEER REPAIR	500.00	0.00	500.00
TRUCK MAINTENANCE	250.00	0.00	250.00
TRUCK REPAIR	250.00	0.00	250.00
MOWER MAINTENANCE	500.00	0.00	500.00
MOWER REPAIR	250.00	0.00	250.00
WEED HARVESTER MAINTENANCE	250.00	0.00	250.00
WEED HARVESTER REPAIR	150.00	0.00	150.00
ANNUAL FLEET INSPECT REPORT	1,200.00	0.00	1,200.00
OTHER EQUIP\MACHIN MAINT.	645.00	0.00	645.00
TOTAL	7,095.00	0.00	7,095.00
<b>CIVIL UTILITIES &amp; SERVICES</b>			
WATER-WILD ADMIN & GOV	473.00	0.00	473.00
WATER-WILD PH 1 CAP(2039)	1,339.00	0.00	1,339.00
WATER-WILD PH 2 CAP(PAID)	0.00	0.00	0.00
WATER-WILD PH 3 CAP(PAID)	0.00	0.00	0.00
WATER-WILD PH 4 CAP(PAID)	0.00	0.00	0.00
WATER-WILD PH 5 CAP(2026)	0.00	0.00	0.00
WATER-DISTRIBUTION (N\A)	0.00	0.00	0.00
WASTEWATER-REG ADMIN & GOV	0.00	0.00	0.00
WASTEWATER-REG SYS CAPITAL	0.00	0.00	0.00
WASTEWATER-LOCAL COLLECTION	0.00	0.00	0.00
SOLID WASTE- CONTRACT(MUNI)	500.00	0.00	500.00
SOLID WASTE- CONTRACT(COMM)	0.00	212.48	212.48
SOLID WASTE- REG MEMBERSHIP	0.00	0.00	0.00
SOLID WASTE- COLLECTION	0.00	0.00	0.00
TOTAL	2,312.00	212.48	2,099.52
<b>MUNICIPAL PLAN &amp; DEVELOPMENT</b>			
DEV.OFFICER- CONTRACT	2,468.00	400.00	2,068.00
DEV.OFFICER-MILEAGE\EXPENSE	550.00	0.00	550.00
DEV.OFFICER-PERMIT RETENTIO	1,000.00	0.00	1,000.00
DEVELOPMENT ENFORCEMENT	3,500.00	2,159.62	1,340.38
PLANNING SERVICES- CONTRACT	0.00	0.00	0.00
PLANNING SERVICES- FEES	0.00	0.00	0.00
SDAB AGREEMENT	308.00	300.00	8.00
SDAB APPEAL HEARING FEES	0.00	0.00	0.00
SAFETY CODES QMP	1,028.00	1,000.00	28.00
LEGAL\CONSULTING FEES	0.00	0.00	0.00
TOTAL	8,854.00	3,859.62	4,994.38
<b>COMMUNITY\REGIONAL INITIATIVES</b>			
EAST END BUS	375.00	375.00	0.00
LIBRARY - YRL	371.00	189.15	181.85
MILESTONE ANNIV (MOVE)	0.00	0.00	0.00
REC EVENTS-CANADA\AIM\MUSIC	800.00	0.00	800.00
REC EVENTS-OTHER	0.00	0.00	0.00
Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE

Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE
FCSS GRANT- PROVINCIAL CONT	2,532.00	0.00	2,532.00
FCSS GRANT- MUNICIPAL CONT	633.00	0.00	633.00
COMMUNITY DONATIONS	250.00	0.00	250.00
TOTAL	4,961.00	564.15	4,396.85
ELECTION \ CENSUS			
ELECTION SERV-SALARY\CONTR	5,500.00	0.00	5,500.00
ADVERTISING	1,500.00	0.00	1,500.00
GOODS & SUPPLIES	450.00	0.00	450.00
CANDIDATE-TRAINING\ORIENT	608.00	0.00	608.00
ELECTION-OTHER	0.00	0.00	0.00
TOTAL	8,058.00	0.00	8,058.00
LOANS AND LOAN REPAYMENT			
WEED HARV LOAN (INTEREST)	5,639.00	0.00	5,639.00
WEED HARV LOAN (PRINC-LGFF)	25,261.00	0.00	25,261.00
OTHER LOANS (INTEREST)	0.00	0.00	0.00
OTHER LOANS (PRINCIPAL)	0.00	0.00	0.00
TOTAL	30,900.00	0.00	30,900.00
SPECIAL PROJECTS OPERATING			
REGIONAL LIBRARY (OPL)	1,000.00	0.00	1,000.00
LUB #2022-4 REVIEWSURV&DR)	1,500.00	0.00	1,500.00
TRAFFIC\PARKING BYLAW REV	3,500.00	0.00	3,500.00
PARKING BYLAW REVIEW	0.00	0.00	0.00
FIRE BYLAW REVIEW	0.00	0.00	0.00
MILLESTONE ANNIVERSARY	0.00	0.00	0.00
MR REHAB PROJ (2024 - 8&9)	0.00	0.00	0.00
MOORING PLAN DEVELOPMENT	0.00	0.00	0.00
PRIVACY MGMT PLAN	0.00	0.00	0.00
ASSET MANAGEMENT PLAN	0.00	0.00	0.00
OHS COMPLIANCE	0.00	0.00	0.00
P\W TOOL KIT\CABINET REVAMP	0.00	0.00	0.00
WEED ABATEMENT PROJECT	0.00	0.00	0.00
TOTAL	6,000.00	0.00	6,000.00
OPERATING TRANSFER (TO CAPITAL)			
PROJECT COSTS NOT COVERED BY GRANTS OR RESERVES	0.00	0.00	0.00
TOTAL	0.00	0.00	0.00
RESERVE ACCOUNTS			
RESERVES-COUNCIL	2,524.00	0.00	2,524.00
RESERVES-ADMIN	2,900.00	0.00	2,900.00
RESERVES-LEGAL	0.00	0.00	0.00
RESERVES-ELECTION	0.00	0.00	0.00
RESERVES-CPO\BYLAW	1,245.00	0.00	1,245.00
RESERVES-FIRE\FIRE PROTECT	0.00	0.00	0.00
RESERVES-COMMON SERVICES	2,076.00	0.00	2,076.00
Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE

Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE
RESERVES-WATER\WASTEWATER	1,000.00	0.00	1,000.00
RESERVES-SOLID WASTE	0.00	0.00	0.00
RESERVES-MUNI PLAN\DEVELOPM	1,000.00	0.00	1,000.00
RESERVES-REC & PARKS	500.00	0.00	500.00
RESERVES-EQUIP & MACHINES	1,774.00	0.00	1,774.00
RESERVES-GENERAL AMORT	17,250.00	0.00	17,250.00
TOTAL	30,269.00	0.00	30,269.00
CAPITAL PROJECTS			
ROADS - NAKA DR WEST (0.9KM)	0.00	0.00	0.00
ROADS - NAKA DR EAST (0.9KM)	0.00	0.00	0.00
ROADS - KARPO, HILLCREST, LANE WAY & RR23 (1.0KM)	0.00	0.00	0.00
ROADS - 4TH, 5TH, 6TH ST (0.8KM)	0.00	0.00	0.00
ROADS - 1ST, 2ND, 3RD ST (UNDEV)	0.00	0.00	0.00
ROADS - KASSIAN WAY (0.4KM)	0.00	0.00	0.00
ROADS-GENERAL (DUST CONTROL)	0.00	0.00	0.00
BRIDGE - NAKA DRIVE WEST	0.00	0.00	0.00
SHOP - FOUNDATION	0.00	0.00	0.00
SHOP - ROOF	0.00	0.00	0.00
SHOP - STRUCTURE & FRAMING	0.00	0.00	0.00
SHOP - MECHANICAL & UTILITY	0.00	0.00	0.00
SHOP - LOT AND YARD	0.00	0.00	0.00
BUILD & STRUCT-SEACAN	0.00	0.00	0.00
BUILD & STRUCT-BASEBALL FENCE	0.00	0.00	0.00
BUILD & STRUCT-BENCHES	0.00	0.00	0.00
BUILD & STRUCT-FLOWER BEDS	0.00	0.00	0.00
BUILD & STRUCT-LITTLE LIBRARY	0.00	0.00	0.00
BUILD & STRUCT-PICKLEBALL CT	0.00	0.00	0.00
BOAT LAUNCH\MOORING-REHAB (RES)	0.00	0.00	0.00
BOAT LAUNCH-H2O SAFETY\CONTROL	0.00	0.00	0.00
SIGNS - TRAFFIC SAFETY	0.00	0.00	0.00
SIGNS - WELCOME, COMM, NOTICE BD	0.00	0.00	0.00
SIGNS - MUNICIPAL ADDRESSING	0.00	0.00	0.00
DRAINAGE - NAKA DRIVE WEST	0.00	0.00	0.00
DRAINAGE - NAKA DRIVE EAST	0.00	0.00	0.00
DRAINAGE - KARPO, HILLCREST, LANEWAY, RR23	0.00	0.00	0.00
DRAINAGE - 1ST, 2ND, 3RD ST (UND)	0.00	0.00	0.00
DRAINAGE - 4TH, 5TH, 6TH ST	0.00	0.00	0.00
GREENSPACES - MR#4004	0.00	0.00	0.00
GREENSPACES - MR#4006	0.00	0.00	0.00
GREENSPACES - MR#4007	0.00	0.00	0.00
GREENSPACES - MR#2	0.00	0.00	0.00
GREENSPACES - MR#3	0.00	0.00	0.00
GREENSPACES - MR#4	0.00	0.00	0.00
GREENSPACES - MR#5 (RES)	0.00	0.00	0.00
GREENSPACES - MR#6 (TED MCDON)	0.00	0.00	0.00
GREENSPACES - MR#7 (PW SHOP)	0.00	0.00	0.00
GREENSPACES - MR#8	11,200.00	0.00	11,200.00
Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE

Description	INTERIM BUDGET	2026 ACTUALS	VARIANCE
GREENSPACES - MR#9	11,200.00	0.00	11,200.00
TRAILS & PATHS-NATURE(N-LK FR)	0.00	0.00	0.00
TRAILS & PATHS-SOUTH(E-BCK LN)	0.00	0.00	0.00
TRAILS & PATHS-SOUTH(W-SKI TR)	0.00	0.00	0.00
EQUIPMENT-GRADER REHAB\REPL	0.00	0.00	0.00
EQUIPMENT-SKID STR REHAB\REPL	0.00	0.00	0.00
EQUIPMENT-TRUCK REHAB\REPL	0.00	0.00	0.00
EQUIPMENT-MOWER REHAB\REPL	0.00	0.00	0.00
EQUIPMENT-WEED HARV REHAB\REPL	0.00	0.00	0.00
EQUIPMENT-TRAILER REHAB\REPL	0.00	0.00	0.00
EQUIPMENT-SHOP EQUIP REHAB\REP	0.00	0.00	0.00
WATER SYSTEM CAPITAL	0.00	0.00	0.00
WASTEWATER SYSTEM CAPITAL	0.00	0.00	0.00
OTHER CIVIL UTILITY CAPITAL	0.00	0.00	0.00
LSAC CAPITAL CONTRIBUTE (LGFF)	10,000.00	0.00	10,000.00
TOTAL	32,400.00	0.00	32,400.00
TOTAL EXPENSES	355,246.00	43,091.83	312,154.17

S.V. of Nakamun Park  
Bank Reconciliation Summary  
As at March 31, 2026

**ATB - BUSINESS ACCOUNT**

Statement Balance:	\$	194,070.66
Plus Deposits in Transit:		-
Less Outstanding Cheques:		(7,112.85)
Plus/Less Miscellaneous Items:		-
= Balance per G/L:		186,957.81
Actual G/L Balance:		186,957.81
Difference:		-

**ATB - BUSINESS TERM LOAN (WEED HARVESTER)**

Loan Balance:	\$	76,028.57
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**ATB - MUSH SAVINGS ACCOUNT (TAX SALE FUNDS IN TRUST - 4008)**

Statement Balance:	\$	76,529.82
Plus Deposits in Transit:		-
Less Outstanding Cheques:		-
Plus/Less Miscellaneous Items:		-
= Balance per G/L:		76,529.82
Actual G/L Balance:		76,529.82
Difference:	\$	-

BALANCE SHEET	-NAKAMUN	Beg:000 00,00	End:Mar 31,26	Type: A
<b>ASSETS</b>				
CASH ON HAND:				
CASH - RBC BANK		0.00		
CASH - ATB	186,957.81			
CASH - ATB TAX SALE 4008	76,529.82			
CASH - (SAVINGS- RBC)		0.00		
CASH - (SAVINGS- RBC)		0.00		
INVESTED CASH - TERM DEPOSIT		0.00		
BANK - OFF-SET (GRANT CASH)		0.00		
BANK - RESTRICTED CASH		0.00		
PREPAID EXPENSES		302.75		
PETTY CASH		0.00		
TOTAL CASH			263,790.38	
ACCOUNTS RECEIVABLE:				
TAXES & GRANTS-IN-LIEU REC	15,127.92			
RECEIVABLE FROM OTHER GOVT'S:				
GOV'T GRANTS RECEIVABLE		0.00		
TRADE ACCOUNTS RECEIVABLE		0.00		
FEDERAL - G.S.T.	1,583.40			
ALL OTHER RECEIVABLES		0.00		
DEPOSITS		0.00		
TOTAL ACCOUNTS RECEIVABLE			13,544.52	
REQUISITION UNDER\OVER LEVY		0.00		
FIXED ASSETS:				
ENGINEERING STRUCTURES	485,323.18			
ACCUM.AMORT.-ENG. STRUCT.	51,112.64			
BUILDINGS	313,207.09			
ACCUM.AMORT.-BUILDINGS	20,386.38			
MACHINERY & EQUIPMENT	359,032.45			
ACCUM.AMORT.-MACH.&EQUIP.	85,091.97			
VEHICLES	19,492.24			
ACCUM.AMORT- VEHICLES	19,492.24			
LAND IMPROVEMENTS	149,611.82			
ACCUM.AMORT-LAND IMPROV.	20,613.62			
LAND	332,957.48			
WORK IN PROGRESS		0.00		
TOTAL FIXED ASSETS			1,462,927.41	
TOTAL ASSETS				1,713,173.27
LIABILITIES				
ACCOUNTS PAYABLE (AUDITOR)	4,050.00			
ACCOUNTS PAYABLE (MISC)		0.00		
ACCOUNTS PAYABLE (VISA)		0.00		
LOAN ACCOUNT (4900) (125K)	76,028.57			
DEPOSITS:(TAXSALE 5054)		853.54		
DEPOSITS:(TAXSALE 4008)	76,529.82			
TOTAL ACCOUNTS PAYABLE			157,461.93	
DEFERRED REVENUE		0.00		
RESERVES - OPERATING:				
Description	Beg:000 00,00	End:Mar 31,26	Type: A	

BALANCE SHEET	-NAKAMUN	Beg:000 00,00	End:Mar 31,26	Type: A
RESERVES- UNRESTRICTED		0.00		
RESERVES- COUNCIL		4,109.00		
RESERVES- ADMIN		4,485.00		
RESERVES- LEGAL		1,585.00		
RESERVES- ELECTION		323.08-		
RESERVES- CPO\BYLAWS		2,830.00		
RESERVES- FIRE SERVICES		3,120.00		
RESERVES- COMMON SERVICES		49,474.27		
RESERVES- WATER\WASTEWATER		1,000.00		
RESERVES- WASTE SERVICES		0.00		
RESERVES- EQUIPMENT\MACHINES		1,774.00		
RESERVES- MUNI PLAN\ENFORCE		4,120.00		
RESERVES- RECREATION & PARKS		3,620.00		
RESERVES- MSI OPERATING		4,000.00		
RESERVES - CAPITAL:				
RESERVES- INFRAST REFURB.		18,200.00		
RESERVES- EQUIP & MACHINES		27,508.00		
RESERVES- ROAD		1,500.00		
RESERVES- LGFF WEED HARV LN		56,941.14		
RESERVES- GEN.AMORT\TCA		38,369.00		
TOTAL RESERVES			222,312.33	
TOTAL EQUITY IN FIXED ASSETS			858,953.76	
L902 UNRESTRICTED SURPLUS		0.00		
L900 ACCUMULATED SURPLUS		319,281.52-		
*TO MATCH AUDIT ACCUM SURP:				
*REMOVE NV L902 BALANCE				
SURPLUS FROM PRIOR		744,529.60		
TCA ADDITIONS		102,473.31		
TCA DISPOSALS		0.00		
TCA AMORTIZATION		53,276.14-		
TOTAL SURPLUS			474,445.25	
TOTAL LIABILITIES			1,713,173.27	
PROOF				0.00
PRESENTED TO COUNCIL THIS _____				
DAY OF _____, 2025				
Description		Beg:000 00,00	End:Mar 31,26	Type: A

Date	Ref	Description	Amount	Balance
Name	A121B		Reconcile R	
Description	CASH - ATB		Date	Mar 31,26
Normal Bal	D		Balance	194,070.66
Next Ref#	0		Closing Bal	181,708.91
# of Items	8		Opening Bal	194,070.66
Date	Ref	Description	Amount	Balance
Mar 24,26	1048	YELLOWHEAD REGIONAL LIBRARY	189.15-	193,881.51
Mar 31,26		E-TRANSFER- WILDWILLOW ENTERPR	6,923.70-	186,957.81

Date	Ref	Description	Amount	Balance
Name	L273		Reconcile R	
Description	LOAN ACCOUNT (4900) (125K)		Date	Dec 31,25
Normal Bal	C		Balance	76,028.57
Next Ref#	0		Closing Bal	76,028.57
# of Items	0		Opening Bal	76,028.57

Date	Ref	Description	Amount	Balance
Name	A121D		Reconcile R	
Description		CASH - ATB TAX SALE 4008	Date	Mar 31, 26
Normal Bal	D		Balance	76,529.82
Next Ref#	0		Closing Bal	76,529.82
# of Items	0		Opening Bal	76,529.82

[REDACTED]  
Summer Village of Nakamun Park

PO Box 1250  
Onoway AB T0E 1V0

### Your ATB Financial Branch

08989 Onoway Branch  
4910 50 St  
Onoway AB  
T0E 1V0

If you have any questions, contact us at  
1 800 332-8383 or visit us at  
[www.atb.com](http://www.atb.com)

## A summary of your accounts on Mar 31, 2026

Deposits	Value on Mar 31, 2026
	CAD
Business Public Sector Account: [REDACTED]	194,070.66
Business Public Sector Savings # [REDACTED]	76,529.82
<b>Total Deposits</b>	<b>\$270,600.48</b>
Loans	Value on Mar 31, 2026
	CAD
Independent Business Loan - Revolving [REDACTED] Credit limit \$150,000.00	0.00
Business Term Loan [REDACTED]	76,028.57
<b>Total Loans</b>	<b>\$76,028.57</b>

All loan balances, with the exception of mortgage loans, do NOT include accrued interest. The above should not be relied upon for repayment purposes. Please contact your branch for a payout statement.

Find an error? Give us a call or drop by a branch. We'll take care of it.

*Keep your credentials private. Never share your banking login details, passwords, or 2FA code with anyone. ATB will never ask you for these.*



HOUSE OF COMMONS  
CHAMBRE DES COMMUNES  
CANADA

**Michael Cooper**

Member of Parliament  
St. Albert—Sturgeon River

April 7, 2026

Ms. Heather Luhtala  
Summer Village Of Nakamun Park  
5563A Nakamun Drive  
Nakamun Park, AB T0E 1A0  
Cao@Svnakamun.Com

Dear Ms. Luhtala;

Congratulations. I wish to inform you that Summer Village Of Nakamun Park application for funding under the 2026 Canada Summer Jobs program has been approved.

Your organization is approved for \$2100 of funding to fund 1 positions with a total of 280 approved hours.

As you are aware, the Canada Summer Jobs program provides funding to help employers create summer job opportunities for students. The program is designed to focus on local priorities, while supporting both students and their communities.

Thank-you for your interest and participation in this program. Service Canada will be in contact with you to provide the contract and more details about the grant.

If you have any questions, feel free to contact my office at 780-459-0809 or email [michael.cooper@parl.gc.ca](mailto:michael.cooper@parl.gc.ca).

Sincerely,

Michael Cooper, MP  
St. Albert-Sturgeon River

Council, please note the following:

- applicant must be between the age of 15 and 30 years old
- position is for 6-16 weeks full time (30-40 hours/week)
- pay must at least meet Alberta minimum wage of \$15.00/hr
- grant will cover 50% of the minimum wage for Alberta (\$7.50)

# Summer Village of Nakamun Park

Report to Council

**Meeting:** April 21, 2026 - Regular Council Meeting

**Originated By:** Tony Sonnleitner, Development Officer, Summer Village of Nakamun Park

## **LANDS                      OFFENCE      ACTION TO BE TAKEN**

5594 Nakamun      Sea Can upon Lands      DO to issue an Order

**26STOP01-23 issued**

Order PU Feb 26 – Council decree “Get DP for Acc Building – wrap with siding.

April 21, 2026      The landowner has withdrawn her application to place siding upon her sea can. She proposes removing the sea can and applying for a DP for a traditional Accessory Building.

5596 Nakamun      RV in Front Yard      DO to issue an Order

**26STOP10-23 issued**

Return to Sender – no contact at writing

April 21, 2026 – Nothing new to report

5607 Nakamun      Over-Height Fence      DO to issue an Order

**26STOP02-23 issued**

Error on Order – reissued as 26STOP11-23

26STOP11-23 PU March 13, 2026 – DP Application for variance to Maximum Height of fence to 6’ on March 18, 2026 – MPC at April meeting

MPC meeting scheduled for this date with respect to DP Application 26DP01-23.

5617 Nakamun      Over-Height Fence      Admin to advise of May 1 comply date

**See Admin report**

5622 Nakamun      Over-Height Fence      DO to issue an Order  
**26STOP06-23 issued**

No response at writing.

April 21, 2026      Still no response

5623 Nakamun      Over-Height Fence      Admin to advise of May 31 comply date  
**See Admin report**

5098 – 4 St      Demolish Dwelling      DO to issue an Order  
**26STOP03-23 issued**

Order PU March 6, 2026 – No complete “request for Review by Council” at writing

April 21, 2026      No response from landowner

5099 – 4 St      Demolish Dwelling      DO to issue an Order  
**26STOP04-23 issued**

Order PU March 6, 2026 – No complete “request for Review by Council” at writing

April 21, 2026      No response from landowner

5100 – 4 St      Shed on Vacant      DO to issue an Order  
**26STOP05-23 issued**

Order PU Feb 24, 2026 – Request addition time to comply – May 31, 2026.

5052 – 5 St      2 RVs on Developed Lot      DO to issue an Order  
**26STOP09-23 issued**

Order PU March 5, 2026 – No contact from Landowner(s).

April 21, 2026 – Still no contact from landowner

5053 – 5 St      Over-Height Fence      DO to issue an Order  
**No Over-Height Fence at this location –  
Was discussed with Council**

5054 – 5 St	Over-Height Fence	DO to issue an Order <b>26STOP07-23 issued</b>
<b>April 21, 2026</b>	<b>No update</b>	
5056 – 5 ST	Shed in Front Yard	Admin to advise of May 1 comply date <b>See Admin report</b>
5066 – 5 ST	Shed in Front Yard	Admin to advise of comply date Commensurate with occupation of Addition - <b>See Admin report</b>
5071 – 5 St	Over-Height Fence	DO to issue an Order <b>26STOP08-23 issued</b>

**Order PU Feb 25, 2026 – No contact from Landowner(s).**

**April 21, 2026 – Discussion with Landowner in March, no firm date for compliance.**

5032 – 6 St	RV on Vacant	Order RTS, Admin to bring to Legal Council - <b>See Admin report</b>
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Regards,

Tony Sonnleitner, Development Officer



ALBERTA

MUNICIPAL AFFAIRS

*Office of the Minister*

*MLA, Peace River*

AR121809

April 1, 2026

Dear Chief Elected Officials:

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

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

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

Key decisions include:

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

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


.../2

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

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

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

Sincerely,



Dan Williams, ECA  
Minister of Municipal Affairs

**Attachment:**

1. Fact sheet
2. Frequently Asked Questions

cc: Chief Administrative Officers



# Lac Ste. Anne Foundation

2026 Municipal Presentation

The Lac St. Anne Foundation ('LSAF' or the 'Foundation') is a provincially legislated Housing Management Body (HMB) serving the North West Region operating under Ministerial Order # 163/94. LSAF is a registered and licensed charity recognized by the Provincial and Federal Government.

The following municipal partners appoint one director each to the LSAF board:

- Onoway
- Woodlands County
- Whitecourt
- Lac Ste. Anne County
- Mayerthorpe
- Village of Alberta Beach

Two additional board members are appointed from the Summer Villages of Birch Cove, Castle Island, Nakumun Park, Ross Haven, Sandy Beach, Silver Sands, South View, Sunrise Beach, Sunset Point, Val Quentin, West Cove, and Yellowstone.

While municipal appointees provide an important connection to their communities, their responsibility as Board members is to support the overall mandate and best interests of the Foundation, not to act as representatives of their individual municipality.

LSAF is responsible for operations and administration of housing accommodation listed on their ministerial order.

# Foundation Mandate

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- We have 151 lodge units in total;
- 45 of those units are non-designated spaces for supportive living 3 residents & 72 units are non-designated spaces for supportive living 2 residents under contract with Alberta Health Services in which LSAF provides direct care to Homecare and Type B (SL3) residents within our lodges;
- On average each lodge site has a 45-50% turnover rate per year;
- The average age of residents in our lodges is 83 with 35 residents currently over the age of 90;
- 75% of our current residents have an annual income that is below \$29,085, which enable us to receive Lodge Assistance grant funding to supplement rent;
- Waitlists remain stable, however pending time of year applicants will decline a unit for various reasons;
- We are seeing a steady increase in mental health related needs, added education for staff and supports are ongoing;
- Cost pressures:
  - **Social Housing Accommodation Regulation (SHAR) Changes** – legislative changes that came into effect on July 1st, 2024 have limited our ability to charge suitable rent in cases where farming losses form part of a residents line 15000 of their NOA. This rental loss was approximately \$60,000/year, however, revisions have now been made to allow operators to utilize additional documentation to verify income,
  - **Utility Costs** – our current contracts with 8760 Group provide us with stability in gas/electricity costs through an aggregated, formal procurement process, optimizing delivery charges and reducing unnecessary energy consumption with their energy efficiency services.
  - **Aging Infrastructure** – as all 3 of our lodges are reaching 20 years of age, we are planning for significant replacement costs for mechanical/electrical, equipment & building envelope needs to ensure assets are maintained.

# Lodge Update

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Resident Programs are vital to maintaining independence and providing options for our lodge residents, we continue to seek grants/donations to enhance daily living in our Lodge facilities, we have obtained grant funding and/or donations to support the following;

- Pet Therapy
- Technology for Seniors (Lodge/Community)
- Supplemented West End Bus trips
- Seniors Taxi – Mayerthorpe
- Ongoing FCSS support (flowers, seniors week, trips, entertainment)
- Local banking services on-site
- Onsite physician visits
- Ongoing Educational sessions (fraud prevention, healthy aging, dietician support)

# Resident Programs

---

- Currently LSAF employs 120 individuals in various roles.
- 64% of our leadership team were promoted from within the organization.
- 46% of our team have been with us for 5 years or longer, our longest employed individual has been with us for 32 years.
- The average age range of our employees is 45 with our oldest employee turning 70 this year.
- 26 of our employees have committed additional time to our Health & Safety Committees, their dedication and commitment support our ongoing Certificate of Recognition status for occupational health & safety for 14 years.
- Based on the 2025 compensation & benefits report for the seniors housing industry in AB, LSAF continues to provide competitive wages and benefits for employees in all positions.
- 47% of LSAF employees are currently living in the Whitecourt area.

# LSAF Employees

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- We have 113 Senior self contained (SSC) units in our portfolio, these buildings are owned by the Social Housing Corporation and managed by the Lac Ste. Anne Foundation. They are located throughout our region.
- All of our SSC sites are over 45 years old and have ongoing maintenance/mechanical concerns. Each year submissions for capital maintenance requirements are submitted to the Alberta Social Housing Corporation for consideration with limited approvals for funding to address.
- All SSC are charged rent based on a Rent Geared to Income (RGI) calculation (30% of their line 15000) average rent is \$600/month.
- Revised Social Housing Regulations came into effect which removed some of the barriers to collecting sufficient rent (income exemptions) however, created some additional challenges where seniors are not receiving their entitled seniors income amounts resulting in a rental loss of approximately \$40,000/annually & remains unsustainable without provincial assistance.
- Municipal requisition funds can not be utilized for this program.

## Senior Self-Contained Update

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The **Rent Assistance Benefit (RAB)** is a long-term subsidy designed to assist low-income individuals and families in Alberta who are struggling to afford their rent. This benefit is administered by various local housing management bodies across the province.

- Currently, we support 165 individuals and families with rent assistance across the region. This is an increase of 64% from 2020.
- We continue to advocate for additional rent supplement funding as this ensures we can support our community members directly without high operating and maintenance costs associated with single family dwellings.
- Municipal requisition funds are not utilized for this program.

## Rent Assistance Benefit Update

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The **Government of Alberta's Stronger Foundation Strategy** is focused on expanding access to affordable housing for Albertans. The initiative asks for collaboration among public and private organizations and a **holistic analysis of all types of housing:**

- ❖ Senior self contained; Supportive Living
- ❖ Community; Rent Supplement
- ❖ Special Needs; Indigenous; Emergency Shelters

The Lac Ste. Anne Foundation conducted a regional housing needs assessment in 2023 to **better understand current and projected housing needs.**

**Our Primary Goal was to:**

### Lac Ste. Anne Foundation

- ❖ Aid informed and strategic decision making around housing initiatives
- ❖ Support funding requests to the provincial or federal government for affordable housing
- ❖ Support program assistance requests

### Broader Region

- ❖ Provide resource for stakeholders to understand the core housing need within the service area
- ❖ Provide resource for private builders and municipalities to address and prioritize housing solutions
- ❖ Aid collaboration across the region to address housing needs

# Regional Needs Assessment

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## SENIORS

- ❖ Overall population declining; however, % of seniors increasing from 20.5% to 29.4% by 2031
- ❖ Current housing stock (single detached houses) poses challenges for aging in place
- ❖ **Service level for seniors independent is 2.7%** (national average 9.1%)
- ❖ **Service level for lodge is 35.1%** (national average -25%)

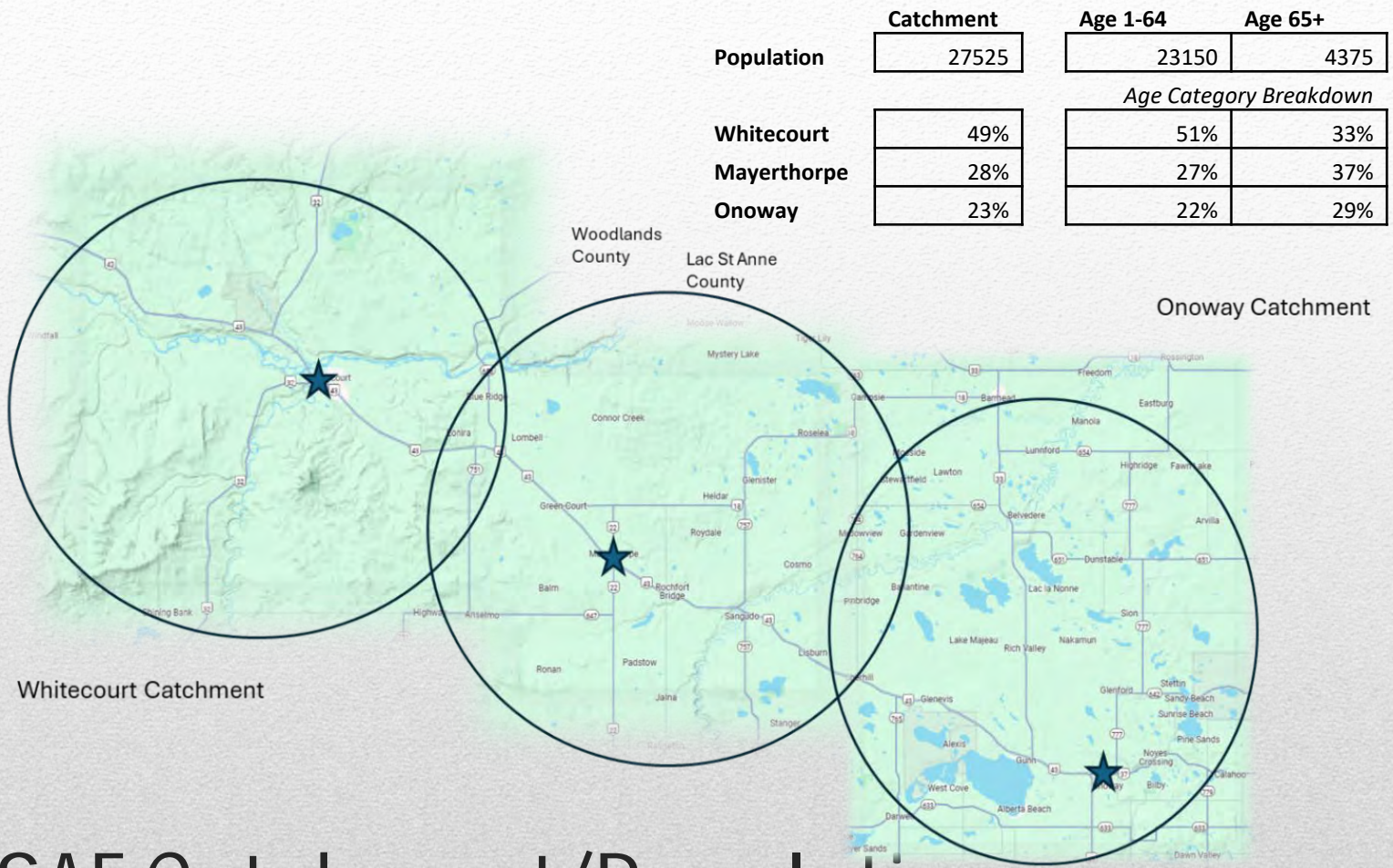
## RENTERS

- ❖ High ownership versus renter ratio in service area, limiting availability of rental housing
- ❖ **31.9% of tenant households are in core housing need** (spending >30% of total income on shelter)
- ❖ Last 5 years there has been an increase of rental stock in the region; higher than average rent and low vacancy rates

## MARGINALIZED POPULATIONS

- ❖ Marginalized population within the region more likely to face housing needs
- ❖ **Affordability and accessibility were the core housing needs identified for this portion of the population**
- ❖ Access to services and support is required to address the housing needs identified

# Regional Needs Assessment – Gap Analysis



# LSAF Catchment/Population Distribution

- Further legislative changes are anticipated based on recommendations from the Lodge Program Review, recommendations are being presented to Cabinet in the spring for review and approval.
- Ongoing review of LSAF policies & procedures to ensure alignment with legislative changes.
- We continue to work with member municipalities and service providers to address transportation issues in our rural communities.
- Work with Assisted Living Alberta during contract transition related to Premier Smiths announcement in November 2024 to re align the provincial patient-care model.
- Due to LSAF contracts with Assisted Living Alberta, we must become Accredited by December 31, 2026. We have partnered with CARF to obtain certification and have been working to ensure we meet all CARF standards.
- Continue to advocate for Provincial operating/capital funds to support affordable programs within our portfolio.
- Ongoing applications for grant funding (provincially/federally) to support programs, education & aging infrastructure.
- Building condition assessments on the 3 Supportive Living Lodge sites have now been completed to ensure sustainability & life cycle replacements are identified/managed moving forward.
- Future Capital– A1-5 year capital asset plan to ensure current assets are maintained and a 5-10 year plan to address possible new or expanding capital projects are nearly complete for the Board of Directors review and approval.

## Current/Upcoming Priorities

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The *Alberta Housing Act* grants the Minister authority to establish each management body through a specific Ministerial Order. These Ministerial Orders provide the management body name, the member organizations (including municipalities) it serves, the method for appointing the board of directors, the properties for which it is responsible, and the municipalities that the management body may requisition for lodge operations.

Although the Foundation has requisitioned our member municipalities since 1994, it was not until 2008 after the completion of the Spruce View Lodge addition and Chateau Lac Ste. Anne Lodge that the Foundation has requisitioned a flat rate of 1.5 Million annually based on the current year Provincial Equalized Assessment to support operating and capital commitments in the 3 supportive living lodge sites.

In 2025/26 requisition amounts remained at \$1,850,000.00 to maintain sustainable operations, there is no anticipated increase projected.

# Municipal Requisitions

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Partnerships continue to be a priority for LSAF. Currently, we have the following partnerships in place;

- **Norquest & Northern Lakes College** – We place Health Care Aide and LPN students in our sites to complete their clinical practicums.
- **FCSS Onoway** – we are currently provide a meals on wheels program in the community. This has been very successful providing an average of 90 meals per month. We are currently working with the Alexis First Nation to provide meals on wheels support to their community as well.
- **FCSS Mayerthorpe** - jointly we are providing recreational opportunities to support community/lodge seniors to engage and create lasting relationships.
- **Complete Purchasing Services** – As part of Avendra Group, Complete Purchasing Service leverages a vast network of professional procurement experts and innovative resources to deliver customized solutions to customers and suppliers. This network provides clients with high-quality, nationally recognized brands as well as local favorites, and the benefit of competitive, stable pricing, giving our clients predictable outcomes. LSAF also receives rebates each year based on expenditures averaging \$19,000/year.
- **Assisted Living Alberta**– In 2010, the Lac Ste. Anne Foundation entered into a partnership agreement to provide Personal Care Services to residents as per Alberta Health Services Home Care authorization. The Foundation currently has non-designated (non-secured) spaces for 24-SL2 and 15-Type B residents in each of the Lodge locations.

# Partnerships

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- **Alberta Seniors & Community Housing Association** - ASCHA is a non-profit member-driven association that acts as a centre of excellence for education, best practices, and member resources, to assist housing providers with providing the very best supports to the Albertans they serve.
- **The Alberta Public Housing Administrators' Association** - APHAA is a professional association of housing administrators working in the Province of Alberta in the publicly-funded housing and non-profit housing sector. Our mission is to promote excellence in publicly-funded housing administration through education, information, and networking
- **Continuing Care Safety Association** - CCSA is a trusted leader for health, safety and wellness in Alberta's continuing care sector. LSAF has been COR certified since 2012.
- **The Alberta Continuing Care Association** - ACCA is a non-profit, voluntary organization representing the providers of continuing care services in Alberta. We provide a unified voice for our members.
- **Healthy Aging CORE Alberta** - (Collaborative Online Resources and Education) is a knowledge-sharing and learning platform designed to connect and strengthen the sector while amplifying the issues and needs of Older Albertans. CORE Alberta does this by providing a digital space for organizations and allies to share knowledge, host learning opportunities, and collaborate with others on common issues or aligned priorities.

# Association Involvement

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Thank you for the opportunity to discuss the Lac Ste. Anne Foundation

# Questions?

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# Bill 26 Fact Sheet

## Animal Protection Amendment Act

### What is the Animal Protection Act?

Alberta's *Animal Protection Act* (APA) prohibits causing or allowing an animal to remain in distress and establishes the basic minimum duties of care for which all animal owners and caregivers are responsible. The APA provides tools for peace officers to act when animals are in distress, lacking adequate care or are abandoned.

### Why is it changing?

The *Animal Protection Act* was last updated two decades ago. If passed, Bill 26 will modernize the Act and make Alberta a leader at addressing repeat offences.

### What is being amended?

The *Animal Protection Amendment Act* will see dozens of changes, including:

- Improving outcomes for animals in distress or at risk of distress
  - The Act will be updated to reflect current definitions related to distress, animal care duties and abandonment
  - Address gaps for responding to animals in distress, including authority to issue and follow up on corrective action orders
  - Align the *Animal Protection Act* with other Canadian jurisdictions
- Improving court orders to protect animals from repeat offences
  - Expand availability of prohibition orders and provide guidance to the court to ensure orders are effective
  - Create statutory powers to inspect for compliance and address violations
  - Make Alberta a leader by allowing enforcement of prohibition orders issued in other provinces and territories
- Modernization of inspection authorities
  - Enable inspection of additional activities, including boarding and grooming facilities
- Increasing maximum fines from \$20,000 to \$250,000 and enabling jail time

### Who will be affected?

While any Albertan who owns or interacts with animals could be affected by the changes, most will not be impacted by the updated Act.

### When will the Animal Protection Amendment Act come into effect?

These amendments will come into force on proclamation. The changes are intended to align with amendments to the *Animal Protection Regulation*, which is expected to be completed later in 2026.



## ADMINISTRATION

- **SVREMP 2025 ANNUAL PLAN AUDIT COMPLETED**
  - Plan submitted and approved by AEMA in March 2026
  
- **Ministerial Order Meeting** - following documentation review with AEMA, resubmission of the revised Ministerial Order will proceed.
  - March 31, 2026: Following discussion with AEMA letters were sent to Castle Island and Yellowstone to invite them to consider joining SVREMP.
  
  - Ministerial Order submission date: May 1, 2026
  
- **SANG Meeting** - March 10, 2026 - Steve, Marlene & Janice attended
  - Discussion on opportunities for collaboration
  - SANG provided a set of maps of SVREMP Summer Villages
  - SANG is interested in pursuing a MOA with SVREMP
  - SANG will explore opportunity to be an ALLNET User
  - Representatives from SANG invited to attend Mock Emergency Tabletop on March 17, 2026
  
- **Attended Virtual [2026 Hazard Season Briefing](#)**
  - March 12, 2026: 1:00 PM - 4:30 PM
  
- **Attended [ESS Specific Hazard Season Briefing](#)**
  - March 19, 2026: 1:00 PM - 3:30 PM
  
- **Regional Functional Exercise Planning Session - East End Boardroom**
  - March 27, 2026
  - Attended by:
    - LSAC: Carole Peacock; Chief Schroeder
    - SVREMP: Steve Wright; Marlene Walsh; Janice Christiansen
    - Sandhurst Consulting: Ernie Corbett; Paul Flavell
  
  - To allow for adequate preparation and delivery, the 2 day Functional Regional Exercise will be rescheduled to October 2026 following hazard season.
  
  - Upon receipt of a signed proposal additional details will be shared with SVREMP

## HAZARD & RISK ASSESSMENTS

Hazard and Risk Assessments have been completed with the following municipalities:

- March 9, 2026:
  - **Westcove**
  - **Rosshaven**
- March 21, 2026:
  - **Val Quentin**
- March 22, 2026:
  - **Sandy Beach**
  - **Silver Sands**
- March 30, 2026:
  - **Birch Cove**
  - **Nakamun Park**
- March 31, 2026:
  - **South View**

Hazard and Risk Assessments to be completed:

- April 30, 2026
  - **Sunrise Beach**
- To be scheduled
  - **Alberta Beach**

## COMMUNICATION

- [SVREMP Website Updates](#)
- Facebook Invites to join the SVREMP page are being shared

## EDUCATION AND TRAINING

- **March 17, 2026: SVREMP Information Session & Mock Emergency**
  - Held at the East End Boardroom
  - 25 Guests in attendance
  - Presentations from FireSmart and Red Cross
  - Mock Emergency Tabletop led by RDEM Steve Wright
- **Training Completed**
  - RDEM Steve Wright
    - ICS 300 (March 25 & 26, 2026)



## **ASVA Quarterly Update**

2026/04/01

Traditionally, Summer Villages originated from cottage resort areas where seasonal residents sought representation in local governance or expressed dissatisfaction with the quality of services provided, particularly following substantial increases in municipal taxes levied by rural municipalities. In some cases, both elevated tax rates and inadequate service provision relative to taxation were factors. The services in question extended beyond conventional public works to encompass environmental management and public safety initiatives.

In 1957, Kenneth A. McKenzie served as Mayor of Itaska Beach and Charles Denney held the position of Secretary Treasurer. Concerned about decreasing grant allocations to his Summer Village, Mr. McKenzie presented his case to members of Cabinet. His efforts proved effective, prompting Charles Denney to recognize that a collective association could further enhance lobbying power for Summer Villages. Consequently, Mr. Denney convened an organizational meeting in the McDougall Room of Edmonton's old YMCA on November 5, 1958. The meeting was attended by thirty-three representatives from eleven of Alberta's sixteen Summer Villages. As a result, the Association of Summer Villages of Alberta (ASVA) was established.

The ASVA goals are to Advocate, Communicate, and Educate our members.

### **For Advocating**

Advocating initiatives include efforts to secure increased provincial funding through the Local Government Fiscal Framework (LGFF). Former president Mike Pashak dedicated significant time engaging with government officials and was instrumental in achieving an increase in LGFF funding for Summer Villages. Although the amount received did not fully meet our requested levels, it was substantially greater than what might have been allocated without Mike's contributions.

Last year, the ASVA advocated on behalf of the Summer Village of Ma-Me-O Beach, which was facing the prospect of dissolution due to a \$5 million debt resulting from an unsuccessful sewer project. The viability review process was initiated as a result of this financial challenge. ASVA secured two positions for its board members President Mike Pashak and Ren Giesbrecht on the viability review committee and the ASVA participated in multiple meetings with the Minister of Municipal Affairs, who held the authority to determine the future status of Ma-Me-O Beach as a Summer Village. On November 21, 2025, Minister Williams issued his decision, allowing Ma-Me-O Beach to continue as a



Summer Village, contingent upon directives derived from the recommendations outlined in the viability review report.

We are currently advocating for the Provincial Aquatic Invasive Species (AIS) Task Force recommendations and urge their implementation. The Task Force report clearly outlines the severe risk that zebra and quagga mussels pose to irrigation systems, municipal water infrastructure, food production and water quality issues. For municipalities like Summer Villages, AIS prevention is critical for the health of the lake. Once these creatures get into the lake it costs millions of dollars to eradicate them and in the meantime, they cause millions of dollars in damages.

Recently the ASVA submitted focused feedback for changes to the Local Authorities Election Act (LAEA). What the ASVA is asking for is:

- Allow special ballots without requiring a permanent electors register.
- Clarify authority to use and retain land title and municipal records.
- Introduce reasonable limits on votes and candidates per property.
- Permit nomination periods for Summer Villages.
- Require campaign bank accounts only when contributions exceed \$1,000.
- Consolidate campaign disclosure requirements post-election.

Currently, Municipal Affairs is reviewing our submission along with a submission from our member partner Alberta Municipalities (ABmunis).

### **For Communicating**

The ASVA communicates regularly with member CAOs, through Kathy Krawchuk the ASVA Executive Director emailing information from the ASVA board and various associate groups like:

- ABmunis
- Athabasca Watershed
- Alberta Invasive Species Council
- Alberta Lake Management Society (ALMS)
- Nature Alberta, just to name a few associations.

We are also setting up a new website. The ASV Board recognizes the importance a good website is for communicating with our members. We hope to have the new website up and running in a few months.



## **Educate**

We educate our members through CAO focus group sessions held a few times per year. The last session covered financial metrics and post-election information. Financial Metrics covered how Municipal Affairs is in the process of policy development that will focus on three key areas within the emerging Fiscal Sustainability Framework:

- Financial Health Assessment
- Fiscal Relationship Review
- Early Intervention and Support

The work builds on existing Municipal Indicators and Local Government Fiscal Framework.

Post election results found 65% of councillors were re-elected and 37% of summer villages had elections. These are typical results for summer villages. Item 13 of the municipal indicators pertains to interest in municipal office. The typical results show most summer villages do not meet the expected result of having more candidates than the number of councillor positions. As summer villages, we are happy to have three candidates step forward for the important role of councillor. If these people did not step forward the summer village would cease to exist and new summer villages can not be incorporated.

We recently distributed a brochure identifying the various Invasive plant species found around our lakes. Plants like the Himalayan Balsam are considered an invasive species. This pretty pink flower plant has aggressive seed dispersal, coupled with high nectar production which attracts pollinators, often allowing it to out-compete native plants. It has been found that pulling and cutting this plant is the main method of non-chemical control, and usually the most appropriate.

Each year, the ASVA hosts its annual fall conference, which features vendors to facilitate the consolidation of service providers and offers presentations from guest speakers on topics relevant to our members. As our sole fundraising event, the conference plays a vital role in enabling the ASVA to fulfill its mission. We greatly value the ongoing support demonstrated by your council and administration through their participation in this important event.

Thank you for your support of the ASVA. Feel free to reach out to us through your CAO. We are here to help.

**From:** Dylan Bresseley <president@abmunis.ca>  
**Sent:** April 2, 2026 12:43 PM  
**To:** Wendy Wildman  
**Subject:** Bill 28 Tabled in the Assembly

Hello Mayors, Councillors, and CAOs,

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

### **Councillor Accountability Framework**

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

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

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

### **Other Amendments**

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

- Enabling Growth and Housing
  - "Automatic yes" and Automated Technology
  - Development permit statistics
  - Off-site levies
  - Non-statutory studies
  - Reserve land for charter schools
  - Community Design Codes
- Assessment and Property Tax
  - Municipal Vacancy Tax
  - Standardized Assessment Rates
  - Grandfathering Historical Costs
  - Compliance and Reporting
- Governance & Accountability
  - Municipal viability
- Municipal Transparency

- Public disclosure of municipal official salaries
- Transparency of policing costs
- Clarification of Reporting the Use of Natural Persons Powers
- Modernizing Business Improvement Area (BIA) Governance
- Public Institutions & Utilities
  - Municipal Utility Governance
- Aggregate Pits (Environment and Protected Areas)
- Seniors Lodges (Assisted Living and Social Services)

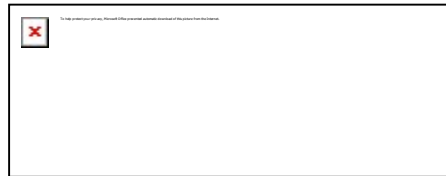
Bill 28 is lengthy and ABmunis is completing a full analysis. A draft report outlining key changes will be published next week and will include the implications as well as ABmunis' proposed position. ABmunis will also hold a webinar with municipal elected officials and staff on April 14, 2026, at noon.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

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

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

**Dylan Bressey | President**

E: [president@abmunis.ca](mailto:president@abmunis.ca)  
 300-8616 51 Ave Edmonton, AB T6E 6E6  
 Toll Free: 310-MUNI | 877-421-6644 | [www.abmunis.ca](http://www.abmunis.ca)



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*We respectfully acknowledge that we live, work, and play on the traditional and ancestral territories of many Indigenous, First Nations, Métis, and Inuit peoples. We acknowledge that what we call Alberta is the traditional and ancestral territory of many peoples, presently subject to Treaties 4, 6, 7, 8 and 10 and Six Regions of the Métis Nation of Alberta.*

**From:** Executive Assistant on Behalf of Dana Mackie <ea\_dmackie@abmunis.ca>  
**Sent:** April 10, 2026 12:08 PM  
**To:** Wendy Wildman  
**Subject:** ABmunis Bill 28 - Preliminary Analysis  
**Attachments:** ABmunis Analysis of Bill 28 - Municipal Affairs and Housing Statutes Amendment Act, 2026.pdf

Dear Mayors, Councillors, and CAOs,

Further to our email last Thursday, we are pleased to share ABmunis' preliminary analysis of Bill 28, the *Municipal Affairs and Housing Statutes Amendment Act* (attached).

This draft analysis has been provided to our Municipal Governance Committee for discussion and feedback. However, please note that it remains a working document for the purpose of gathering member input and has not yet been reviewed or approved by the ABmunis Executive Committee or Board of Directors.

We welcome your feedback on the analysis and invite you to participate in our webinar on April 14, 2026. During this session, ABmunis staff will present key insights and provide an overview of the preliminary findings. Please register [here](#) for the webinar.

We invite you or your staff to provide any comments, questions, or concerns regarding the preliminary analysis to our Policy and Advocacy team at [advocacy@abmunis.ca](mailto:advocacy@abmunis.ca) no later than 4:00 p.m. on April 15, 2026, to inform our immediate response to the Bill as it moves through the Legislature.

However, this is not your last chance to provide input. Much of the Bill requires regulatory work to implement. ABmunis looks forward to continued engagement with members as we work collaboratively on the development of the regulations that have been enabled through Bill 28.

Thank you for your time and engagement!

**Dana Mackie MBA | Chief Executive Officer**

D: 780.431.4535 | C: 780.271.7251 | E: [DanaM@abmunis.ca](mailto:DanaM@abmunis.ca)  
300-8616 51 Ave Edmonton, AB T6E 6E6

Toll-Free: 310-MUNI | 877-421-6644 | [www.abmunis.ca](http://www.abmunis.ca)



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ALBERTA

MUNICIPAL AFFAIRS

Office of the Minister  
MLA, Peace River

April 2, 2026

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

Rather than addressing issues piecemeal, Alberta's government is proposing a single, comprehensive package of changes that reflects how interconnected municipal systems are. The proposed amendments are organized around five themes:

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

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

#### Growth and Housing

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

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

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

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

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

.../2

### Assessment and Property Tax

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

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

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

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

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

### Governance and Accountability

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

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

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

### Municipal Transparency

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

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

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

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

*Public Institutions*

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

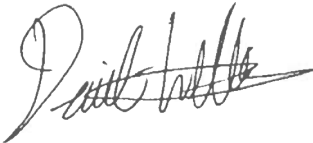
I invite you to read Bill 28. A copy of the bill can be found here:

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

Additional information about the proposed amendments is also available here:

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

Sincerely,

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

Dan Williams, ECA  
Minister of Municipal Affairs

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## Frequently asked questions

### Assessment Model Review – Policy Changes

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

Why do assessment models need to be updated now?

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

How will the transition to new rules work?

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

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

What are the next steps following these policy changes?

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

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

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

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

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

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

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# Assessment Model Review

## Policy Updates – March 2026

### Overview

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

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

### Assessment Models

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

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

### Key Changes

#### Standardization

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

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

### Assessment Rules for Construction Costs

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

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

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

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

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

### Depreciation

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

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

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

## Reporting Consequences

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

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

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

## Review Schedule

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

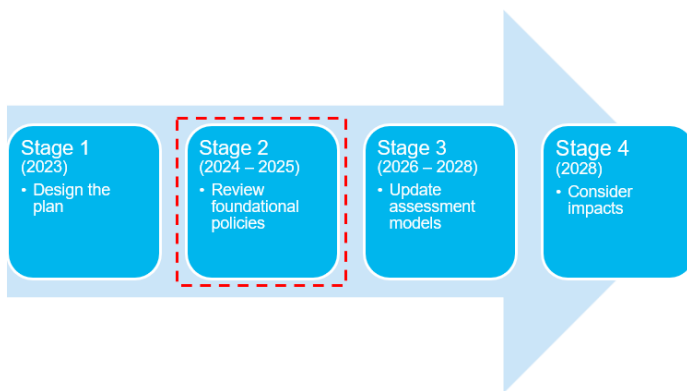
This change keeps assessment models current, captures modern technologies and construction practices, and reduces system shock resulting from delayed updates or overly broad changes.

## Transition Rules

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

## AMR Timeline

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



## Next Steps

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

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

## Resources

Stakeholders can follow the progress of the AMR on the at [Assessment Model Review engagement | Alberta.ca](https://www.alberta.ca/assessment-model-review-engagement)

## Contact us

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

**From:** Executive Assistant on Behalf of Dana Mackie <ea\_dmackie@abmunis.ca>  
**Sent:** April 9, 2026 1:56 PM  
**To:** Wendy Wildman  
**Subject:** EOEP Highlights & Upcoming Courses

Dear Mayors, Councillors, and CAOs,

Thank you to the 330 elected officials who have taken an EOEP course since the start of the year. To support you in planning your spring professional development, please note that registration will close soon for the two online courses below:

**Regional Collaboration**

- Date: April 16 | April 23 | April 30, 2026
- Time: 1:00 pm – 3:30 pm
- Format: Online Zoom
- Cost: \$295 – [Register](#)

**Public Engagement**

- Date: May 6 | May 13 | May 20, 2026
- Time: 9:00 am – 11:30 am
- Format: Online Zoom
- Cost: \$295 – [Register](#)

To learn about other upcoming courses, EOEP offers a [two-year course schedule](#) and a roadmap to obtain the Municipal Elected Leaders Certificate.

To be notified when a course opens for registration, make sure you are subscribed to ABmunis' [The Weekly newsletter](#) or RMA's [Contact newsletter](#).

Thank you for the time, care, and dedication you bring to serving your community. Strong Leadership Starts Here!

Regards,

**Dana Mackie MBA | Chief Executive Officer**

D: 780.431.4535 | C: 780.271.7251 | E: DanaM@abmunis.ca  
300-8616 51 Ave Edmonton, AB T6E 6E6

Toll-Free: 310-MUNI | 877-421-6644 | [www.abmunis.ca](http://www.abmunis.ca)



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April 2, 2026

Mr. Dwight Moskalyk  
Chief Administrative Officer  
Summer Village of Nakamun Park  
PO Box 1250, Onoway, AB T0E 1V0

Dear Mr. Moskalyk:

This letter serves as your annual notification of your municipality's policing cost share under the Police Funding Model (PFM) and the Police Funding Regulation.

In Alberta, the Provincial Police Service Agreement (PPSA) is cost-shared between the Government of Canada (30%) and the Government of Alberta (70%). Under the current PFM, PPSA frontline policing costs are shared between the Government of Alberta and rural municipalities policed under the Provincial Police Service Agreement (PPSA). Your municipality's contribution for this year is calculated based on population, equalized assessment, crime severity, shadow population, and detachment location

### **2025-26 Fiscal Year**

For fiscal year 2025-26, your municipality will contribute approximately 19% of total frontline policing costs under the PPSA, a rate the Alberta Government has frozen to ensure stability during the PFM review. This freeze should closely align your costs with the previous fiscal year, though some variability is expected due to population data adjustments in the published Municipal Affairs Population List 2025.

Total PFM revenue for 2025-26 is estimated at \$67,446,496, all of which will be reinvested directly into the provincial police service. To date, these reinvestments have already delivered meaningful results by providing for the addition of 285 new regular members and 244 new civilian members, along with additional investments that continue to strengthen the capacity and effectiveness of provincial policing across Alberta.

### **Future Years**

As of April 1, 2026, and onward the amended *Police Funding Regulation* will take effect along with the renewed PFM. Your municipality should have received a preliminary 5-year estimate with respect to the renewed PFM during January 2026. You can read more about the renewed PFM here : <https://open.alberta.ca/dataset/5091d549-fab4-4ae0-b86c->

[d817056eedcb/resource/cf9c5a89-cdbd-4df8-8a66-38153bc0755c/download/pses-renewed-police-funding-model-factsheet.pdf](https://d817056eedcb/resource/cf9c5a89-cdbd-4df8-8a66-38153bc0755c/download/pses-renewed-police-funding-model-factsheet.pdf)

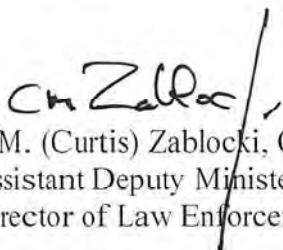
**Payment Instructions**

Please remit payment within 30-days to the Government of Alberta, per the instructions provided on your invoice.

Please direct your questions about the PFM policy or general inquiries to: [pfm.inquiries@gov.ab.ca](mailto:pfm.inquiries@gov.ab.ca). Direct questions pertaining to the invoice or payment process to: [pses.financialplanning@gov.ab.ca](mailto:pses.financialplanning@gov.ab.ca).

We appreciate your municipality's ongoing partnership in supporting public safety across Alberta. If you have any concerns or require further clarification regarding your invoice or the PFM, please do not hesitate to reach out to our team.

Sincerely,



C.M. (Curtis) Zablocki, O.O.M.  
Assistant Deputy Minister  
Director of Law Enforcement

### Cost Breakdown

The provincial payment generating \$67,446,496 in revenue after modifiers is calculated on an annual basis using 50 per cent population, 50 per cent equalized assessment, and modifiers/subsidies for crime severity, shadow populations, and detachment location.

### *Provincial Data*

<b>Revenue Generated 2025-26 after modifiers</b>	<b>Total Municipal Affairs Population (2025)</b>	<b>Total Equalized Assessment (2025)</b>	<b>Total Revenue Base Estimate</b>
\$67,446,496	746,253	\$349,121,655,444	\$69,800,000

### *Municipal Data*

<b>Summer Village of Nakamun Park</b>	<b>Data/Cost Breakdown</b>
2025 Population	78
2025 Equalized Assessment	46,146,775
Equalized Assessment per capita	591,625
Population % of total for PFM	0.01047%
Equalized Assessment % of total for PFM	0.01373%
Amount based on 50% Population (A)	\$3,654.03
Amount based on 50% Equalized Assessment (B)	\$4,791.77
Total share policing cost C = (A + B)	<b>\$8,446</b>
<b>Less modifiers:</b>	
Subsidy from Crime Severity Index (CSI) Value (variable %) (Note 1)	\$0
Subsidy from Shadow Population (variable ) (Note 2)	\$0
5% for No Detachment Subsidy (Note 3)	\$422
Total share with modifiers D= C-note 1- note 2 -note 3	<b>\$8,024</b>

#### Notes

Population estimate is based on 2025 Municipal Affairs Population List.

Equalized Assessment – an annual calculation that measures the relative wealth of a municipality creating a common assessment base. It determines the ability of a community to pay a portion of policing costs in this context.

Municipality Population / PFM Population

Municipality Equalized Assessment / PFM Equalized Assessment

Population % of provincial x 50% population x Total Base Estimate

Equalized Assessment % x 50% x Total Base Estimate

**Note 1:** CSI Subsidy received if above rural municipal average. Accounts for volume and seriousness of crime based on incarceration rates. A three-year average is used to calculate your average CSI.

**Note 2:** Shadow Population – temporary residents of a municipality employed by an industrial or commercial establishment for a minimum of 30 days within a municipal census year. Shadow populations use the municipality's services but do not contribute to its tax base. Subsidy is up to 5% of total share.

**Note 3:** No detachment subsidy provided if town/municipality does not have access to a detachment.

**Mail Payment To:**

Provincial Policing Agreement - RCM  
9833 109 ST, 5th FLOOR EDMONTON AB T5K 2E8

**Account Inquiries by Telephone or Email:**

Toll Free 310-0000

Email: PSES.financialoperations@gov.ab.ca

SUMMER VILLAGE OF NAKAMUN PARK  
PO BOX 1250  
ONOWAY AB  
T0E 1V0

**INVOICE**

Document No. : 1800029678

Customer No. : 0070003637

Reference No. :

Document Date : 27-Mar-2026

Due Date : 26-Apr-2026

Email ID :

Contract ID :

**Amount Due: \$8,024.00**

Amount Remitted: \_\_\_\_\_

*Please cut along line and return top portion with payment*

S/N	Description	Order No.	Quantity	UOM	Unit Price	GST	Tax Amt	Amount CAD
1	SUMMER VILLAGE OF NAKAMUN PARK PFM 2025-2026	000001005590				0%	\$0.00	\$8,024.00
Sub Total								\$8,024.00
Total (GST)								\$0.00
Amount Due								\$8,024.00