

VILLAGE OF ROCKYFORD
AGENDA REGULAR COUNCIL MEETING
April 9, 2025
Council Chambers
110 Main Street, Rockyford, AB
6:00 p.m.

1. CALL TO ORDER
2. ADOPT AGENDA
3. PUBLIC WORKS REPORT March report
4. DELEGATIONS A. Calvin Scott – Avail
 B. Devin Diano – Palliser Regional Municipal Services
5. ADOPT MINUTES A. Minutes from March 12, Regular Meeting
 B. Minutes from March 19, Special Meeting
6. FINANCIAL REPORTS A. Bank Reconciliation March – Chequing account
 B. Bank Reconciliation March – T Bill account
7. UNFINISHED BUSINESS OR BUSINESS ARISING FROM MINUTES A. Joint Use Planning Agreement – due June 2026
8. NEW BUSINESS A. Rescind motion RES 048-2025
 B. Move May meeting date
 C. Request days off
 D. Pre-summer bbq
 E. Operating Budget 2025
 F. Letter of Recognition for Rockyford Agricultural Society
 G. Request from Rockyford Agricultural Society to use line of credit
 H. Six Acre parcel
 I. Western Irrigation District – One Year Extension
 J. Rockyford Library appointment
 K. Water repairs @ 90s 2 Restaurant
 L. Bylaw 2025-004, Fees and Charges Bylaw
9. CORRESPONDENCE A. Summary of Questions from Alberta Policing Legislative Information Sessions
 B. Wheatland Housing Management Body Financial Statements
 C. Community Futures Wild Rose March update
 D. Letter from Minister of Health, Adriana LaGrange
 E. Exploring Strathmore & Wheatland County – 2025 Magazine
 F. Letter from Minister McIver re LAEA
 G. Key Municipal Dates April 1 – June 30, 2025
10. OTHER BUSINESS
11. ACTION ITEM REVIEW LIST A. Water loss update
 B. Update re PRP lots for sale
12. CLOSED SESSION A. Exception to Disclosure, Division 2 of part 1 of FOIPP Act, 17. Harmful to personal privacy

13. OUT OF CLOSED SESSION MOTION/MOTIONS ARISING FROM CLOSED SESSION

14. REPORTS

15. ADJOURNMENT

Public Works Report March 2025

1. Prairie woods tree pruners out cut down 6 poplars along 1 st street.
2. Rekeyed door locks at PRP.
3. Filling potholes.
4. Thawing culverts on railway.
5. Installed heat trace in culvert on railway in front of D Alta.
6. Brotek out to repair shower timer valves. Taught me how to take valve apart and repair myself.
7. Cleaned PRP bathrooms.
8. Picked up new trailer sat High River.
9. Removed sander and low from Ford.
10. Took Ford back to fix auto to complete repairs.
11. Picked up Village and Lions rodeo banners.

VILLAGE OF ROCKYFORD

INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2024

Avail CHARTERED
PROFESSIONAL
ACCOUNTANTS

Introduction

A Key Performance Indicator (KPI) is a metric used to evaluate factors that are crucial to the success of an organization. The importance of each KPI may change with time depending on the goals and strategic plans of the organization.

When reviewing KPIs, it is important to not only compare to past performance and desired goals, but to consider industry standards and benchmarks.

The following information has been provided in order to provide you some insight into some important KPIs for your organization.

It is important to review the underlying information of your municipality in order to determine cause and create desired change.

The underlying data for this report was taken from the financial data publicly available found on the Alberta Municipal Affairs website.

Comparable municipalities were determined based on a range of 75% to 125% of your population.

VILLAGE OF ROCKYFORD
INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2024

2020 2021 2022 2023 2024

SUSTAINABILITY INDICATORS

Assets to Liabilities

This indicator illustrates the extent a government finances its operations by issuing debt. A ratio higher than one indicates that a government has accumulated surplus and has assets greater than debt. A ratio of less than one indicates that debt is greater than assets and the government has been financing its operations by issuing debt.



Total assets	40,554,571	39,299,308	28,982,183	27,972,815	27,805,643
Total liabilities	3,499,834	2,306,919	1,951,930	1,259,677	1,619,427
Assets to liabilities	11.59	17.04	14.85	22.21	17.17
Village Average	8.10	8.77	8.80	8.70	
Comparable Village Average	9.22	9.94	10.20	9.75	
Comparable Population Average	9.26	10.15	10.34	9.86	

Financial assets to liabilities

This indicator illustrates the ratio of a government's financial assets to its liabilities. A result lower than one indicates a net debt position and future revenues will be required to pay for past transactions. A result higher than one indicates net financial assets and financial resources are on hand that can finance future operations. A trend showing increases in net debt or reductions in net financial assets may not be sustainable.



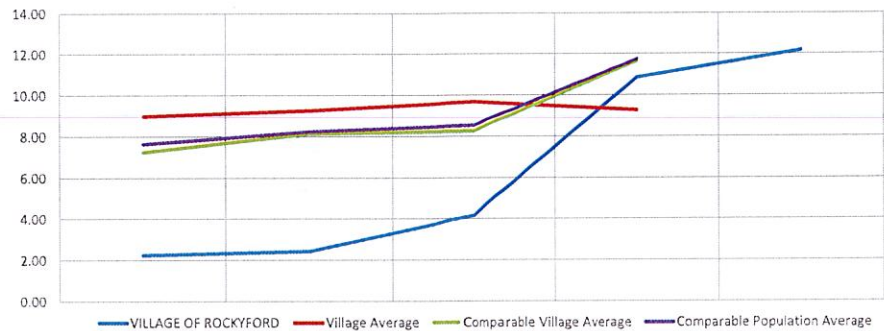
Total financial assets	3,737,943	2,572,869	2,111,358	1,710,799	2,256,239
Total liabilities	3,499,834	2,306,919	1,951,930	1,259,677	1,619,427
Financial assets to liabilities	1.07	1.12	1.08	1.36	1.39
Village Average	1.79	1.83	1.88	1.85	
Comparable Village Average	1.86	1.97	1.98	2.03	
Comparable Population Average	1.96	2.07	2.09	2.12	

VILLAGE OF ROCKYFORD
INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2024

2020 2021 2022 2023 2024

Current Ratio

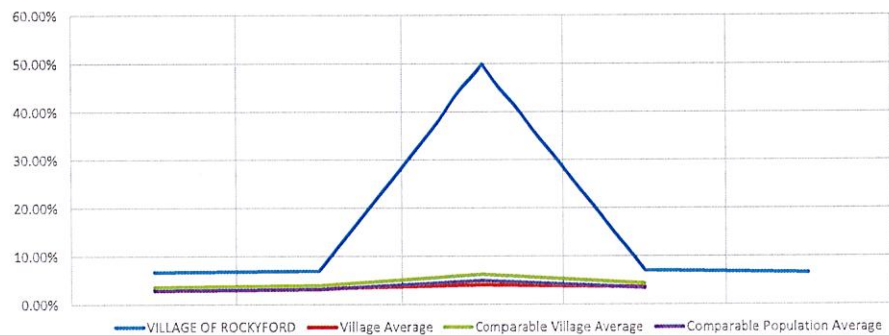
The ratio of current assets (cash, temporary investments, accounts receivable) to current liabilities (accounts payable, temporary borrowings, current repayment obligations on long-term borrowings). This ratio is an indication of the governments ability to meet short term obligations.



Current assets	3,674,347	2,509,273	2,047,762	1,622,911	1,799,097
Current liabilities	1,633,673	1,039,348	490,176	149,468	147,518
Assets to liabilities	2.25	2.41	4.18	10.86	12.20
Village Average	9.00	9.27	9.69	9.27	
Comparable Village Average	7.24	8.13	8.26	11.65	
Comparable Population Average	7.64	8.24	8.55	11.76	

Operating expenses to taxable assessment

This indicator provides the trend of government spending over time in relation to the growth in the economy. A trend that shows total expense is growing at a faster rate than the growth in the economy may not be sustainable.



Operating expenses	2,030,046	2,108,583	14,942,381	2,163,517	2,095,247
Taxable assessment	30,296,041	30,248,957	29,898,664	30,633,009	31,625,566
Operating expenses to taxable assessment	6.70%	6.97%	49.98%	7.06%	6.63%
Village Average	3.20%	3.38%	4.07%	3.65%	
Comparable Village Average	3.60%	3.89%	6.28%	4.29%	
Comparable Population Average	2.91%	3.15%	4.99%	3.41%	

VILLAGE OF ROCKYFORD
INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2024

2020 2021 2022 2023 2024

FLEXIBILITY INDICATORS

Public debt charges to revenues

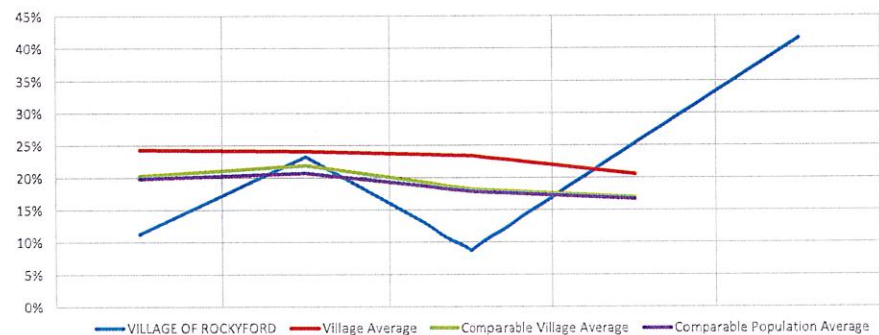
This indicator measures public debt charges as a percentage of revenues. It illustrates the extent to which past borrowing decisions present a constraint on the ability to meet financial and service commitments in the current period. Specifically, the more a government uses revenues to fund debt servicing, the less will be available for program spending.



Debt servicing	63,952	54,264	54,264	55,643	93,913
Operating revenue	1,351,766	1,110,437	4,850,403	1,557,919	1,448,976
Public debt charges to revenues	0.05	0.05	0.01	0.04	0.06
Village Average	0.07	0.07	0.06	0.06	
Comparable Village Average	0.06	0.06	0.04	0.05	
Comparable Population Average	0.06	0.06	0.04	0.05	

Debt to Revenue Percentage

The total amount of municipal borrowings, including long term capital leases, as a percentage of total municipal revenues. This indicator demonstrates the growth in revenue compared to changes in debt. An increasing trend would indicate the municipality is increasing its debt load faster than its revenue is growing, which may not be sustainable.



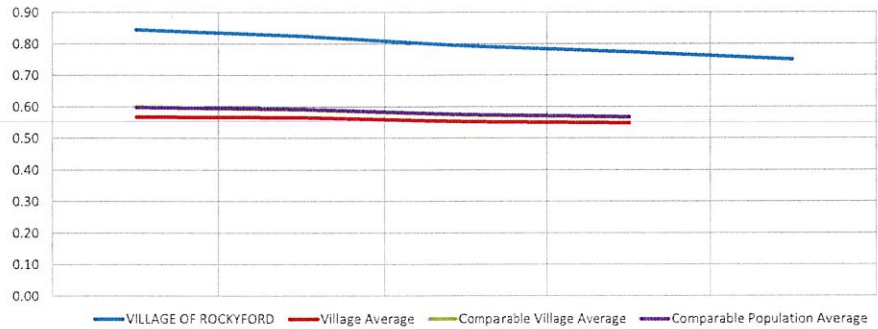
Total long term debt principal balance	521,078	475,980	438,466	406,398	652,488
Total revenue	4,631,373	2,046,235	5,029,613	1,607,547	1,568,325
Debt to revenue	11%	23%	9%	25%	42%
Village Average	24%	24%	23%	21%	
Comparable Village Average	20%	22%	18%	17%	
Comparable Population Average	20%	21%	18%	17%	

VILLAGE OF ROCKYFORD
INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2024

2020 2021 2022 2023 2024

Net book value to cost of tangible capital assets

This indicator is important because it reports the extent that the estimated useful lives of tangible capital assets are available to provide its services. If a government's scale, scope and level of services remain unchanged or grow, its asset base could eventually impair flexibility because of the impending future costs of capital asset repair or replacement.



Net book value	36,812,030	36,726,439	26,850,817	26,241,645	25,529,115
Cost of tangible capital assets	43,585,476	44,538,293	33,865,931	33,874,636	33,986,402
Net book value to cost of tangible capital assets	0.84	0.82	0.79	0.77	0.75
Village Average	0.57	0.57	0.55	0.55	
Comparable Village Average	0.60	0.59	0.57	0.57	
Comparable Population Average	0.60	0.59	0.57	0.57	

Infrastructure Investment

The total cost of annual additions (through purchases or construction) to tangible capital assets (vehicles, equipment, buildings, roads, utility infrastructure, land) relative to the annual amortization (depreciation) on all tangible capital assets - measured as a five-year average.



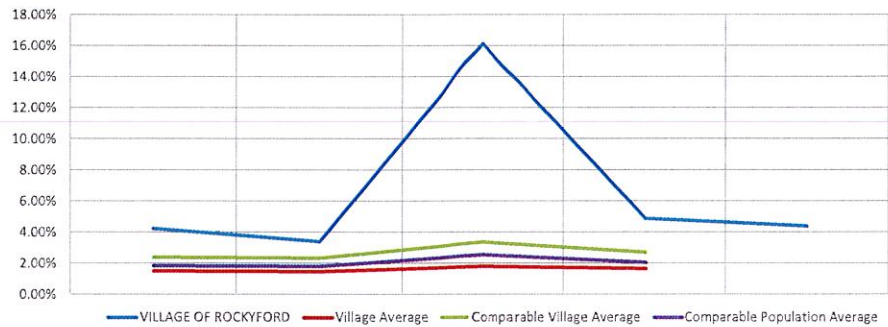
Tangible capital assets additions	3,453,173	952,817	3,705,655	309,674	111,766
Annual amortization expense	1,006,671	1,038,408	817,111	821,531	824,296
Additions to amortization expense	3.43	0.92	4.54	0.38	0.14
Village Average	1.83	1.83	1.50	1.66	
Comparable Village Average	1.91	1.66	1.97	0.96	
Comparable Population Average	1.87	1.88	1.93	0.96	

VILLAGE OF ROCKYFORD
INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2024

2020 2021 2022 2023 2024

Own source revenues to taxable assessment

This indicator is important because it shows the ratio of a local government's own source revenues to its tax base. A change in the size of a local government's taxable assessment or a change in the rate of growth in assessment in relation to changes in own source revenues could influence flexibility.



Own source revenues (net of government transfers)	1,278,900	1,026,168	4,817,184	1,493,057	1,384,638
Taxable assessment	30,296,041	30,248,957	29,898,664	30,633,009	31,625,566
Own source revenues to taxable assessment	4.22%	3.39%	16.11%	4.87%	4.38%
Village Average	1.50%	1.48%	1.78%	1.64%	
Comparable Village Average	2.39%	2.30%	3.33%	2.68%	
Comparable Population Average	1.85%	1.79%	2.54%	2.04%	

VULNERABILITY INDICATORS

Government transfers to total revenues

The purpose of this ratio is to show the proportion of revenues that provincial or local governments receive from other governments. This indicator offers a perspective on the degree of vulnerability a government faces as a result of its dependence on another level of government for revenues.



Government transfers (including capital)	3,352,473	1,020,067	212,429	114,490	183,687
Total revenues (including capital)	4,631,373	2,046,235	5,029,613	1,607,547	1,568,325
Government transfers to total revenues	72%	50%	4%	7%	12%
Village Average	30%	31%	17%	26%	
Comparable Village Average	34%	30%	13%	18%	
Comparable Population Average	34%	32%	13%	18%	

VILLAGE OF ROCKYFORD
INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2024

2020 2021 2022 2023 2024

OTHER INDICATORS

Reserves to total accumulated surplus

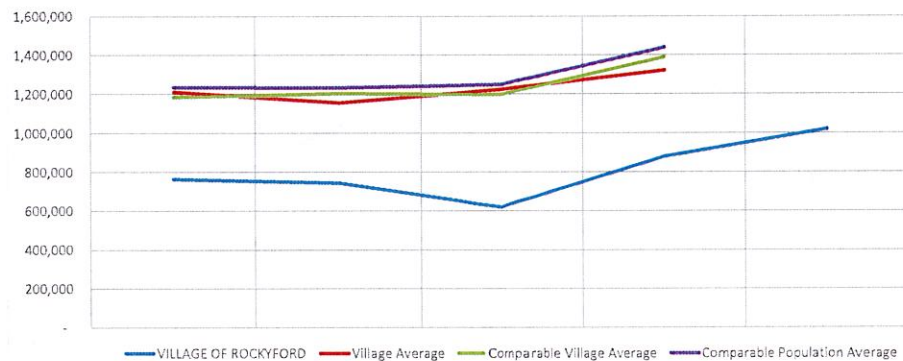
The purpose of this ratio is to show the proportion of total accumulated surplus that has been internally restricted. This indicator provides insight on the change in reserves in relation to overall accumulated surplus. A decrease would show that the government has drawn on past reserves to fund current operations.



Accumulated surplus - restricted	-	6,332	6,332	13,243	86,393
Overall accumulated surplus	37,054,737	36,992,389	27,030,253	26,713,138	26,186,216
Restricted surplus to accumulated surplus	0%	0%	0%	0%	0%
Village Average	7%	6%	7%	7%	
Comparable Village Average	6%	6%	7%	7%	
Comparable Population Average	7%	7%	7%	8%	

Accumulated surplus available for future use

Accumulated surplus, to the extent it has not been invested in Tangible Capital Assets, represents overall surplus that is available for future use. This consists of unrestricted surplus and reserves and shows trends in spending vs. saving. This indicator only shows total surplus; the overall size of the municipality is not taken into account.



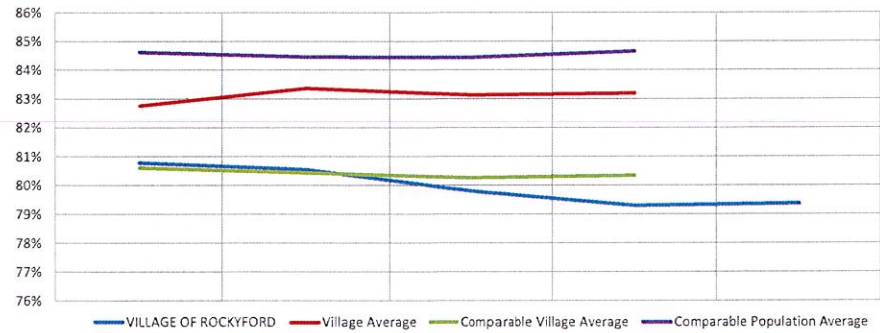
Accumulated surplus - restricted	-	6,332	6,332	13,243	86,393
Accumulated surplus - unrestricted	763,785	735,600	611,570	864,648	935,011
Total accumulated surplus	763,785	741,932	617,902	877,891	1,021,404
Village Average	1,212,908	1,156,522	1,226,242	1,321,979	
Comparable Village Average	1,184,545	1,202,378	1,197,458	1,389,070	
Comparable Population Average	1,235,880	1,233,252	1,250,455	1,440,105	

VILLAGE OF ROCKYFORD
INDICATORS OF FINANCIAL CONDITION
For the year ended December 31, 2024

2020 2021 2022 2023 2024

Tax Base Ratio

This ratio reports the proportion of the total municipal tax revenue generated by residential and farmland tax base, regardless of whether it is municipal property taxes, special taxes, or local improvement taxes.



Residential & farmland assessed value	24,471,154	24,368,134	23,860,037	24,291,050	25,099,415
Total assessed value	30,296,041	30,248,957	29,898,664	30,633,009	31,625,566
Residential & farmland assessment percentage	81%	81%	80%	79%	79%
Village Average	83%	83%	83%	83%	
Comparable Village Average	81%	80%	80%	80%	
Comparable Population Average	85%	84%	84%	85%	

Comparable Listing

Comparables were determined on a range of 75% to 125% of your population

Total Village Count: 74

Comparables - Same Type (23)

Village list with a comparable population

ANDREW
BARONS
BAWLF
BIG VALLEY
CARBON
CAROLINE
CHAMPION
CHAUVIN
CLYDE
CREMONA
DONNELLY
EDGERTON
HAY LAKES
HINES CREEK
HOLDEN
IRMA
LONGVIEW
NAMPA
ROCKYFORD
ROSEMARY
RILEY
STANDARD
WARNER

Comparables - Any Type (24)

List used for comparable populations

ANDREW
BARONS
BAWLF
BIG VALLEY
CARBON
CAROLINE
CHAMPION
CHAUVIN
CLYDE
CREMONA
DONNELLY
EDGERTON
HAY LAKES
HINES CREEK
HOLDEN
IRMA
LONGVIEW
NAMPA
NORGLENWOLD
ROCKYFORD
ROSEMARY
RILEY
STANDARD
WARNER

VILLAGE OF ROCKYFORD

Consolidated Financial Statements

For the year ended December 31, 2024

VILLAGE OF ROCKYFORD
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For the year ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To: The Mayor and Members of Council of
the Village of Rockyford

Qualified Opinion

We have audited the consolidated financial statements of the Village of Rockyford which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statements of operations, remeasurement gains and losses, change in net financial assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2024, and its results of operations, remeasurement gains and losses, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

The Village has not adopted the new accounting standard PS 3280 Asset Retirement Obligations, which constitutes a departure from Canadian public sector accounting standards. As a result, we were unable to determine whether any adjustments might be necessary to tangible capital assets, asset retirement obligations, and accumulated surplus as at December 31, 2024, or to revenue and expenses for the year then ended.

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

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITOR'S REPORT, continued

influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

Lethbridge, Alberta

April 9, 2025

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Chartered Professional Accountants

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Village of Rockyford is responsible for the preparation, accuracy, objectivity and integrity of the accompanying consolidated financial statements and all other information contained within this Financial Report. Management believes that the consolidated financial statements present fairly the Village's financial position as at December 31, 2024 and the results of its operations for the year then ended.

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

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

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

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

The Village Council is responsible for ensuring that management fulfils its responsibilities for the financial statements. Council carries out its responsibility principally through the committee of the whole. Council meets annually with management and external auditors to discuss the results of audit examinations and financial reporting matters. The Village Council has approved the consolidated financial statements.

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

The consolidated financial statements have been audited by Avail LLP Chartered Professional Accountants, the independent external auditors appointed by the Village. The accompanying independent Auditor's Report outlines their responsibilities, the scope of the examination and their opinion on the Village's consolidated financial statements.

Village Administrator

VILLAGE OF ROCKYFORD
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2024

	2024	2023
Financial assets		
Cash and temporary investments (note 2)	\$ 867,795	\$ 1,029,197
Taxes and grants in place of taxes receivable (note 3)	226,882	180,075
Trade and other receivables (note 4)	704,420	413,640
Land held for resale	455,306	86,051
Investments (note 5)	1,837	1,837
	<u>2,256,240</u>	<u>1,710,800</u>
Liabilities		
Accounts payable and accrued liabilities	79,141	107,374
Deferred revenue (note 6)	872,793	732,826
Long-term debt (note 7)	652,488	406,398
Other liabilities	15,005	13,080
	<u>1,619,427</u>	<u>1,259,678</u>
Net financial assets	<u>636,813</u>	<u>451,122</u>
Non-financial assets		
Prepaid expenses	1,572	363
Inventory for consumption	18,717	20,008
Tangible capital assets (schedule 2)	25,529,115	26,241,646
	<u>25,549,404</u>	<u>26,262,017</u>
Accumulated surplus		
Accumulated operating surplus (note 8 and schedule 1)	26,186,217	26,713,139
Accumulated remeasurement gains (losses)	-	-
	<u>\$ 26,186,217</u>	<u>\$ 26,713,139</u>

Commitments and contingencies (note 18)

Approved on behalf of Council:

Councillor _____

Councillor _____

VILLAGE OF ROCKYFORD
CONSOLIDATED STATEMENT OF OPERATIONS
For the year ended December 31, 2024

	Budget (unaudited)	2024	2023
Revenue			
Net municipal property taxes (note 11)	\$ 377,656	\$ 385,700	\$ 371,054
User fees and sales of goods	677,325	601,775	621,482
Government transfers for operating (note 12)	64,862	134,410	64,862
Investment income	39,363	44,281	48,856
Penalties and costs of taxes	39,500	38,876	41,445
Licenses and permits	5,550	6,676	5,837
Gain on disposal of tangible capital assets	-	-	5,204
Franchise and concession contracts	53,000	58,473	51,436
Other	97,026	129,813	120,096
	1,354,282	1,400,004	1,330,272
Expenses (note 13)			
General government			
Legislative	30,252	23,830	31,243
Administration	211,041	181,087	208,195
Protective services			
Police	17,246	16,871	11,497
Fire	184,399	192,329	252,113
Ambulance services and first aid	3,160	3,160	3,160
Transportation services			
Common and equipment pool	98,811	84,085	91,922
Roads, streets, walks and lighting	145,102	156,862	140,079
Storm sewers and drainage	1,050	1,034	1,005
Environmental use and protection			
Water supply and distribution	1,262,018	1,217,933	1,201,979
Wastewater treatment and disposal	36,231	31,820	33,320
Waste management	46,323	49,702	42,114
Public health and welfare			
Family and community support services	2,836	2,836	2,806
Cemeteries and crematoriums	-	2,044	200
Planning and development			
Land use planning, zoning and development	14,000	14,335	6,100
Community services and tourism	2,700	1,625	8,022
Land, housing and building rentals	24,050	33,059	41,434
Recreation and culture			
Parks and recreation	49,368	75,495	81,221
Culture - libraries, museums, halls	7,200	7,141	7,107
	2,135,787	2,095,248	2,163,517
Deficiency of revenue over expenses before capital revenue	(781,505)	(695,244)	(833,245)
Capital revenue			
Government transfers for capital (note 12)	164,776	168,322	277,275
Deficiency of revenue over expenses	(616,729)	(526,922)	(555,970)
Accumulated operating surplus, beginning of year	26,713,139	26,713,139	27,269,109
Accumulated operating surplus, end of year	\$ 26,096,410	\$ 26,186,217	\$ 26,713,139

VILLAGE OF ROCKYFORD
CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the year ended December 31, 2024

	2024	2023
Accumulated remeasurement gains (losses), beginning of year	\$ -	\$ -
Unrealized gains (losses) attributable to: Equity investments	-	-
Amounts reclassified to statements of operations: Equity investments realized gains	-	-
Net remeasurement gains (losses) for the year	-	-
Accumulated remeasurement gains (losses), end of year	\$ -	\$ -

VILLAGE OF ROCKYFORD
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the year ended December 31, 2024

	Budget (Unaudited)	2024	2023
Deficiency of revenue over expenses	\$ (616,729)	\$ (526,922)	\$ (555,970)
Acquisition of tangible capital assets	(468,950)	(111,765)	(309,674)
Amortization of tangible capital assets	829,296	824,296	821,531
Net loss on disposal of tangible capital assets	-	-	44,518
Proceeds on disposal of tangible capital assets	-	-	23,000
	360,346	712,531	579,375
Net change in inventory for consumption	-	1,291	-
Net change in prepaid expense	-	(1,209)	(363)
Increase in net financial assets	(256,383)	185,691	23,042
Net financial assets, beginning of year	451,122	451,122	428,080
Net financial assets, end of year	\$ 194,739	\$ 636,813	\$ 451,122

VILLAGE OF ROCKYFORD
CONSOLIDATED STATEMENT OF CASH FLOW
For the year ended December 31, 2024

	2024	2023
Operating transactions		
Deficiency of revenue over expenses	\$ (526,922)	\$ (555,970)
Adjustments for items which do not affect cash		
Loss on disposal of tangible capital assets	-	44,518
Amortization of tangible capital assets	824,296	821,531
	297,374	310,079
Net change in non-cash working capital items		
Taxes and grants in place of taxes receivable	(46,807)	101,375
Trade and other receivables	(290,780)	(9,496)
Land held for resale	(369,255)	(16,936)
Inventory for consumption	1,291	-
Prepaid expenses	(1,209)	(363)
Accounts payable and accrued liabilities	(28,233)	18,174
Deferred revenue	139,967	(199,148)
Other liabilities	1,925	(6,191)
Cash applied to (provided by) operating transactions	(295,727)	197,494
Capital transactions		
Proceeds on disposal of tangible capital assets	-	23,000
Acquisition of tangible capital assets	(111,765)	(309,674)
Cash applied to capital transactions	(111,765)	(286,674)
Investing transactions		
Change in patronage reserve equity	-	(317)
Financing transactions		
Proceeds of long-term debt	300,000	7,904
Repayment of long-term debt	(53,910)	(39,972)
Cash provided by (applied to) financing transactions	246,090	(32,068)
Decrease in cash and temporary investments	(161,402)	(121,565)
Cash and temporary investments, beginning of year	1,029,197	1,150,762
Cash and temporary investments, end of year	\$ 867,795	\$ 1,029,197

VILLAGE OF ROCKYFORD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. Significant accounting policies

The consolidated financial statements of the Village of Rockyford are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Village are as follows:

(a) Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenue and expenses, changes in fund balances and change in financial position of the reporting entity which comprises all of the organizations that are owned or controlled by the Village and are, therefore, accountable to the Council for the administration of their financial affairs and resources. These financial statements include the proportionate ownership of the Wheatland Regional Corporation.

Taxes levied also includes requisitions for educational, health care, social and other external organizations that are not part of the municipal reporting entity.

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

(b) Basis of accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

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

(c) Land held for resale

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

VILLAGE OF ROCKYFORD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. Significant accounting policies, continued

(d) Investments

Investments in derivatives and equity instruments quoted in an active market are carried at fair value with transactions costs expensed upon initial recognition. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations.

Investments in interest bearing securities are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

(e) Deferred revenue

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

(f) Long-term debt

Long-term debt is initially recognized net of any premiums, discounts, fees and transactions costs, with interest expense recognized using the effective interest method. Long-term debt is subsequently measured at amortized cost.

(g) Contaminated sites liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when the site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

VILLAGE OF ROCKYFORD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. Significant accounting policies, continued

(h) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

(i) Tangible capital assets

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

	Years
Buildings	50
Engineered structures	15-75
Machinery and equipment	10-25
Vehicles	10-25

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

(ii) Contributions of tangible capital assets

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

(iii) Leases

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

(iv) Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

(v) Cultural and historical tangible capital assets

Works of art for display are not recorded as tangible capital assets but are disclosed.

VILLAGE OF ROCKYFORD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. Significant accounting policies, continued

(i) Valuation of financial assets and liabilities

The Village's financial assets and financial liabilities are measured as follows:

Financial statement component	Measurement
Cash	Cost and amortized cost
Temporary investments	Amortized cost
Trade and other receivables	Lower of cost or net recoverable value
Investments	Fair value and amortized cost
Accounts payable and accrued liabilities	Cost
Deposit liabilities	Cost
Bank indebtedness and long-term debt	Amortized cost

(j) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expense during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

(k) Revenue recognition

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

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

(l) Government transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

(m) Tax revenue

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

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

VILLAGE OF ROCKYFORD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. Significant accounting policies, continued

(n) Requisition over-levy and under-levy

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

(o) Future change in accounting policy

The following summarizes upcoming changes to Canadian public sector accounting standards. In 2025, the Village will continue to assess the impact and prepare for the adoption of these standards. While the timing of standard adoption may vary, certain standards must be adopted concurrently.

a) The Conceptual Framework of Financial Reporting in the Public Sector

The Conceptual Framework is the foundation for public sector financial reporting standard setting. It replaces the conceptual aspects of Section PS 1000 Financial Statement Concepts and Section PS 1100 Financial Statement Objectives. The conceptual framework highlights considerations fundamental for the consistent application of accounting issues in the absence of the specific standards. The standard is applicable for the fiscal years beginning on or after April 1, 2026.

b) PS 1202 Financial Statement Presentation

Section PS 1202 sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement presentation principles are based on the concepts within the Conceptual Framework. The standard is applicable for the fiscal years beginning on or after April 1, 2026.

2. Cash and temporary investments

	2024	2023
Cash	\$ 580,934	\$ 243,795
Temporary investments	286,861	785,402
	<u>\$ 867,795</u>	<u>\$ 1,029,197</u>

Temporary investments are comprised of T-bill savings accounts with interest rates earning an average of 4.9% (2023 - 3.6%).

VILLAGE OF ROCKYFORD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

3. Taxes and grants in place of taxes receivables

	2024	2023
Taxes and grants in place of taxes receivable	\$ 19,748	\$ 18,030
Arrears	207,134	162,045
	<u>\$ 226,882</u>	<u>\$ 180,075</u>

4. Trade and other receivables

	2024	2023
Local Government Fiscal Framework (LGFF) - Capital	\$ 233,729	\$ -
Wheatland Regional Corporation	196,986	174,818
Canada Community Building Fund (CCBF)	123,012	50,000
Rockyford Rural Fire Association	62,920	49,332
Trade receivables	43,751	37,554
GST	35,783	12,764
Rockyford Agricultural Society	8,239	16,684
Municipal Sustainability Initiative (MSI) - Capital	-	72,488
	<u>\$ 704,420</u>	<u>\$ 413,640</u>

5. Investments

	2024		2023	
	Carrying value	Market value	Carrying value	Market value
Patronage reserves - cost	\$ 1,837	\$ 1,837	\$ 1,837	\$ 1,837

Unrealized gains on equity instruments carried at fair value of \$0 (2023 - \$0) have been recognized in the statement of remeasurement gains and losses.

Investment income recognized in the statement of operations includes \$44,281 (2023 - \$48,856) of interest income.

VILLAGE OF ROCKYFORD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

6. Deferred revenue

	2024	2023
Canada Community Building Fund (CCBF)	\$ 394,379	\$ 332,329
Local Government Fiscal Framework (LGFF) - Capital	233,729	-
Wheatland County Infrastructure Services Program (CRISP)	143,681	192,655
Wheatland County - Water for Life	56,056	56,054
Municipal Sustainability Initiative (MSI) - Capital	38,298	146,685
Services not yet provided	4,025	3,278
Prepaid cemetery lots	2,625	1,825
	<u>\$ 872,793</u>	<u>\$ 732,826</u>

Deferred revenue is comprised of the funds noted above, the use of which, together with any earnings thereon, is restricted by agreement. These funds are recognized as revenue in the period they are used for the purpose specified.

Local Government Fiscal Framework

Funding in the amount of \$295,967 was received in the current year from the Local Government Fiscal Framework. Of the \$295,967 received, \$233,729 is from the capital component of the program and is restricted to eligible capital projects, as approved under the funding agreement. The remaining \$62,238 is from the operating component of the program and is restricted to eligible operating projects, as approved under the funding agreement.

VILLAGE OF ROCKYFORD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

7. Long-term debt

	2024	2023
Utility supported debenture - capital	\$ 313,853	\$ 326,587
Self-supported debenture - operating	288,185	-
Tax supported debentures - capital	44,672	72,751
Long term debt - capital	5,778	7,060
	<u>\$ 652,488</u>	<u>\$ 406,398</u>
Current portion	\$ 68,376	\$ 42,095

Principal and interest repayments are due as follows:

	Principal	Interest	Total
2025	\$ 68,376	\$ 25,537	\$ 93,913
2026	55,841	22,469	78,310
2027	42,325	20,380	62,705
2028	44,129	18,577	62,706
2029	45,091	16,697	61,788
Thereafter	396,726	151,779	548,505
	<u>\$ 652,488</u>	<u>\$ 255,439</u>	<u>\$ 907,927</u>

Debenture debt is repayable to the Province of Alberta and bears interest at rates ranging from 3.192% to 4.88% per annum and matures in periods 2026 through 2042. The average annual interest rate is 4.27% for 2024 (3.97% for 2023). Debenture debt is issued on the credit and security of the Village at large.

Long-term debt is repayable to Royal Bank of Canada and bears interest at rate of 1.49% per annum. Security pledged consists of a vehicle with a proportionate carrying value of \$12,418.

Interest on long-term debt amounted to \$20,868 (2023 - \$13,924).

The Village's total cash payments for interest in 2024 were \$20,868 (2023 - \$15,211).

VILLAGE OF ROCKYFORD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

8. Accumulated operating surplus

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

	2024	2023
Unrestricted surplus	\$ 935,012	\$ 864,648
Internally restricted reserves (note 9)	86,393	13,243
Equity in tangible capital assets (note 10)	25,164,812	25,835,248
	<u>\$ 26,186,217</u>	<u>\$ 26,713,139</u>

9. Reserves

Council has set up reserves for various purposes. These reserves are either required by legislation or set up at the discretion of Council to provide funding for future expenses.

Police funding reserve

This reserve funds will be used to fund the future payments for the RCMP requisition.

Fire funding reserve

This reserve funds will be used in the future for fire equipment purchases.

Capital equipment reserve

This reserve funds will be used in the future for Wheatland Regional Corporation's equipment purchases.

	2024	2023
Operating		
Police funding reserve	\$ 11,321	\$ 13,243
Fire funding reserve	70,072	-
	<u>81,393</u>	<u>13,243</u>
Capital		
Capital equipment reserve	5,000	-
	<u>\$ 86,393</u>	<u>\$ 13,243</u>

10. Equity in tangible capital assets

	2024	2023
Tangible capital assets (schedule 2)	\$ 33,986,402	\$ 33,874,637
Accumulated amortization (schedule 2)	(8,457,287)	(7,632,991)
Long-term debt (note 7)	(652,488)	(406,398)
Operating debt (note 7)	288,185	-
	<u>\$ 25,164,812</u>	<u>\$ 25,835,248</u>

VILLAGE OF ROCKYFORD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

11. Net municipal property taxes

	Budget (unaudited)	2024	2023
Net municipal taxes (after requisitions)			
Real property taxes	\$ 300,704	\$ 309,091	\$ 294,785
Linear property taxes	67,722	67,722	67,857
Business taxes	2,753	2,753	2,770
Government grants in place of property taxes	6,477	6,134	5,642
	377,656	385,700	371,054
Requisitions			
Alberta School Foundation Fund	87,900	87,900	85,916
Wheatland Housing	11,000	2,074	2,871
	\$ 98,900	\$ 89,974	\$ 88,787

12. Government transfers

	Budget (unaudited)	2024	2023
Transfers for operating:			
Provincial government	\$ 62,237	\$ 132,310	\$ 62,237
Federal government	2,625	2,100	2,625
	64,862	134,410	64,862
Transfers for capital:			
Other local government	143,776	157,360	227,647
Provincial government	21,000	10,962	49,628
	164,776	168,322	277,275
	\$ 229,638	\$ 302,732	\$ 342,137

VILLAGE OF ROCKYFORD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

13. Expenses by object

	Budget (unaudited)	2024	2023
Salaries, wages and benefits	\$ 329,981	\$ 300,657	\$ 335,296
Contracted and general services	650,157	620,207	622,174
Materials, goods and utilities	250,531	254,352	254,985
Bank charges and short term interest	2,500	2,945	3,156
Interest on long term debt	16,512	20,868	13,924
Other expenditures	5,500	6,170	13,352
Transfers to local boards and agencies	51,310	65,753	49,377
Amortization of tangible capital assets	829,296	824,296	821,531
Loss on disposal of tangible capital assets	-	-	49,722
	\$ 2,135,787	\$ 2,095,248	\$ 2,163,517

14. Debt limits and debt servicing limit

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Village be disclosed as follows:

	2024	2023
Total debt limit	\$ 2,100,005	\$ 1,995,407
Total debt	652,488	406,398
	\$ 1,447,517	\$ 1,589,009
Debt servicing limit	\$ 350,001	\$ 332,568
Debt servicing	93,913	55,643
	\$ 256,088	\$ 276,925

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

VILLAGE OF ROCKYFORD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

15. Salary and benefits disclosure

Disclosure of salaries and benefits for elected municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	(1)	(2)		
	Salary	Benefits & allowances	2024	2023
Council				
Burke, Darcy	\$ 6,688	\$ 284	\$ 6,972	\$ 9,115
Smith, Leah	4,500	134	4,634	4,780
Goodfellow, William	1,325	-	1,325	1,781
Henke, Tyler	875	-	875	1,661
Geeraert, April	888	-	888	918
Chief Administrative Officer (1)	56,288	4,068	60,356	73,047
Designated Officer (1)	\$ 5,494	\$ -	\$ 5,494	\$ -

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long- and short-term disability plans, professional memberships, and tuition.

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, travel allowances, car allowances, and club memberships.

16. Segmented disclosure

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

Refer to the schedule of segmented disclosure (schedule 3).

VILLAGE OF ROCKYFORD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

17. Budget amounts

The 2024 budget for the Village was approved by Council and has been reported in the consolidated financial statements for information purposes only. These budget amounts have not been audited, reviewed, or otherwise verified.

The approved budget contained capital additions and principal payments on debt as expenditures. Since these items are not included in the amounts reported in the consolidated financial statements, they have been excluded from the budget amounts presented in these financial statements.

The approved budget did not contain an amount for amortization expense. In order to enhance comparability, the actual amortization expense has been included as a budget amount.

Budgeted deficit per financial statements		\$ (616,729)
Less:	Long-term debt repayments	(41,596)
	Capital expenditures	(455,776)
	Transfer to reserves	(5,000)
Add:	Amortization	829,296
	Proceeds on long term debt	300,000
	Transfer from reserves	2,294
<u>Equals: budgeted approved surplus</u>		<u>\$ 12,489</u>

18. Commitments and contingencies

The Village of Rockyford is a member of the Alberta Municipal Insurance Exchange (MUNIX) which provides liability insurance. The investment in this program is not reflected as an asset in the accompanying financial statements. Under the terms of membership, the Village could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

19. Contaminated sites liability

The Village has adopted PS3260 liability for contaminated sites. The Village did not identify any financial liabilities in 2024 (2023 - nil) as a result of this standard.

VILLAGE OF ROCKYFORD
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

20. Financial instruments

The Village's financial instruments consist of cash and temporary investments, accounts receivable, investments, accounts payable and accrued liabilities, and long-term debt. It is management's opinion that the Village is not exposed to significant interest or currency risk arising from these financial instruments.

The Village is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Village provides services may experience financial difficulty and be unable to fulfil their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk. At year-end, 51% (2023 - 91%) of the outstanding taxes receivable balance relates to one taxpayer.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

21. Investment in government partnership

The Village purchased 25 class B common shares in Wheatland Regional Corporation (WRC) for 25% ownership in the amount of \$2.50.

WRC was formed in partnership with the Village of Rockyford, Village of Hussar, Village of Standard, and the Wheatland County. WRC is responsible for distribution of water to its partnering municipalities.

WRC is accounted for using the proportionate consolidation method. Below is a financial summary of the Corporation's financial statements as at December 31, 2024 and for the year then ended as follows:

	2024 Total	2024 75% share	2024 25% share	2023 25% share (restated)
Financial assets	1,141,388	856,041	285,347	226,509
Liabilities	614,689	461,017	153,672	140,521
Net financial debt	526,699	395,024	131,675	85,988
Non-financial assets	11,882,914	8,912,186	2,970,728	3,054,520
Accumulated surplus	12,409,613	9,307,210	3,102,403	3,140,508
<hr/>				
Total revenue	1,171,817	878,863	292,954	337,928
Total expenses	1,324,234	993,176	331,058	364,119
Excess of revenue over expenses	(152,417)	(114,313)	(38,104)	(26,191)

The following amounts pertain to transactions and balances between the Village and WRC. They have been adjusted using the proportionate consolidation method.

- Revenues of \$357,249 (2023 - \$363,108)
- Due to shareholders of \$262,656 (2023 - \$233,090)
- Accounts payable of \$19,998 (2023 - \$27,278)
- Share capital of \$2.50 (2023 - \$2.50)

22. Approval of financial statements

These financial statements were approved by Council and Management.

VILLAGE OF ROCKYFORD
SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

Schedule of changes in accumulated operating surplus
Schedule 1

	Unrestricted	Restricted reserves	Equity in tangible capital assets	2024	2023
Balance, beginning of year	\$ 864,649	\$ 13,243	\$ 25,835,247	\$ 26,713,139	\$ 27,269,109
Deficiency of revenue over expenses	(526,922)	-	-	(526,922)	(555,970)
Unrestricted funds designated for future use	(75,072)	75,072	-	-	-
Restricted funds used for operations	1,922	(1,922)	-	-	-
Current year funds used for tangible capital assets	(111,765)	-	111,765	-	-
Amortization of tangible capital assets	824,296	-	(824,296)	-	-
Long-term debt related to tangible capital assets repaid	(42,096)	-	42,096	-	-
Change in accumulated surplus	70,363	73,150	(670,435)	(526,922)	(555,970)
Balance, end of year	\$ 935,012	\$ 86,393	\$ 25,164,812	\$ 26,186,217	\$ 26,713,139

VILLAGE OF ROCKYFORD
SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

Schedule of tangible capital assets

Schedule 2

	Land	Buildings	Engineered structures	Machinery and equipment	Vehicles	2024	2023
Cost:							
Balance, beginning of year	\$ 80,696	\$ 689,275	\$ 30,984,447	\$ 656,410	\$ 1,463,809	\$ 33,874,637	\$ 33,831,552
Acquisitions	-	-	48,973	62,792	-	111,765	309,674
Disposals	-	-	-	-	-	-	(266,589)
Balance, end of year	80,696	689,275	31,033,420	719,202	1,463,809	33,986,402	33,874,637
Accumulated amortization:							
Balance, beginning of year	-	300,862	6,170,842	434,631	726,655	7,632,991	7,010,531
Annual amortization	-	18,572	723,709	21,915	60,100	824,296	821,531
Disposals	-	-	-	-	-	-	(199,071)
Balance, end of year	-	319,434	6,894,551	456,546	786,755	8,457,287	7,632,991
Net book value	\$ 80,696	\$ 369,841	\$ 24,138,869	\$ 262,656	\$ 677,054	\$ 25,529,115	\$ 26,241,646
2023 net book value	\$ 80,696	\$ 388,412	\$ 24,813,605	\$ 221,779	\$ 737,154	\$ 26,241,646	

VILLAGE OF ROCKYFORD
SCHEDULE TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

Schedule of segmented disclosure										Schedule 3
	General government	Protective services	Transportation services	Environmental services	Public health services	Planning and development	Recreation and culture	Total		
Revenue										
Net municipal property taxes	\$ 385,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,700		
User fees and sales of goods	1,110	-	-	522,693	-	-	77,972	601,775		
Government transfers for operating	62,238	70,072	-	-	-	-	2,100	134,410		
Investment income	33,248	-	-	11,033	-	-	-	44,281		
Penalties and costs of taxes	38,876	-	-	-	-	-	-	38,876		
Licenses and permits	-	6,401	-	-	-	275	-	6,676		
Franchise and concession contracts	58,473	-	-	-	-	-	-	58,473		
Other	7,718	63,920	25	-	4,000	54,150	-	129,813		
	587,363	140,393	25	533,726	4,000	54,425	80,072	1,400,004		
Expenses										
Salaries, wages and benefits	115,905	24,537	63,442	90,446	-	-	6,327	300,657		
Contracted and general services	73,643	60,992	25,878	447,919	-	10,549	1,226	620,207		
Materials, goods and utilities	7,100	46,984	44,568	85,428	2,044	30,500	37,728	254,352		
Bank charges and short term interest	1,363	-	-	1,582	-	-	-	2,945		
Interest on long term debt	-	-	3,128	10,420	-	7,320	-	20,868		
Other expenditures	167	2,151	-	202	-	650	3,000	6,170		
Transfers to local boards and agencies	-	19,648	-	19,782	2,836	-	23,487	65,753		
Amortization of tangible capital assets	6,737	58,048	104,966	643,677	-	-	10,868	824,296		
	204,915	212,360	241,982	1,299,456	4,880	49,019	82,636	2,095,248		
Excess (deficiency) of revenue over expenses before capital revenue										
	382,448	(71,967)	(241,957)	(765,730)	(880)	5,406	(2,564)	(695,244)		
Other										
Government transfers for capital	-	108,387	48,974	10,961	-	-	-	168,322		
Excess (deficiency) of revenue over expenses	\$ 382,448	\$ 36,420	\$ (192,983)	\$ (754,769)	\$ (880)	\$ 5,406	\$ (2,564)	\$ (526,922)		

Village of Rockymore

2024 Financial Statement Review and Audit Findings

What we'll cover



Independent Auditor's Report

Financial Results

Notes to Financial Statements

Indicators of Financial Condition

Management Letter

Post Audit Letter

Independent Auditor's Report



Qualified opinion – F/S are not presented fairly in accordance with Canadian public sector accounting standards
Qualified based on ARO implementation

Management is responsible for the statements

Council is responsible for management oversight

Auditor is responsible for:

- Identifying and assessing risk of material misstatement
- Understanding internal controls
- Evaluating policies and estimates
- Concluding on going concern assumption
- Evaluate presentation of financial statements

Financial Results

Revenues



	Budget (unaudited)		2024	2023
Revenue				
Net municipal property taxes (note 11)	\$	377,656	\$	385,700
User fees and sales of goods		419,261		409,166
Government transfers for operating (note 12)		64,860		134,410
Investment income		38,000		33,248
Penalties and costs of taxes		39,500		38,876
Licenses and permits		5,550		6,676
Gain on disposal of tangible capital assets		-		-
Franchise and concession contracts		53,000		58,473
Other		97,026		129,813
		1,094,853		1,196,362
				1,083,120

Financial Results

Expenses



Expenses by object

	Budget (unaudited)	2024	2023
Salaries, wages and benefits	\$ 236,159	\$ 210,214	\$ 243,924
Contracted and general services	571,827	612,030	587,397
Materials, goods and utilities	185,750	196,899	193,490
Bank charges and short term interest	1,250	1,362	1,503
Interest on long term debt	15,136	20,771	13,849
Other expenditures	5,500	5,968	13,173
Transfers to local boards and agencies	51,310	65,753	49,377
Amortization of tangible capital assets	740,505	740,505	737,740
Loss on disposal of tangible capital assets	-	-	49,722
	\$ 1,807,437	\$ 1,853,502	\$ 1,890,175

Financial Results

Surplus (Deficit)



	Budget (unaudited)	2024	2023
Deficiency of revenue over expenses before capital revenue	(712,584)	(657,140)	(807,055)
Capital revenue			
Government transfers for capital (note 12)	164,776	168,322	277,275
Deficiency of revenue over expenses	(547,808)	(488,818)	(529,780)
Accumulated operating surplus, beginning of year	23,572,631	23,572,631	24,102,411
Accumulated operating surplus, end of year	\$ 23,024,823	\$ 23,083,813	\$ 23,572,631

Financial Results

Statement of Cash Flows



	2024	2023
Operating transactions		
Deficiency of revenue over expenses	\$ (488,818)	\$ (529,780)
Adjustments for items which do not affect cash		
Loss on disposal of tangible capital assets	-	44,552
Amortization of tangible capital assets	740,505	737,740
	251,687	252,512
Net change in non-cash working capital items		
Taxes and grants in place of taxes receivable	(46,807)	101,375
Trade and other receivables	(289,532)	(9,598)
Land held for resale	(369,255)	(16,936)
Inventory for consumption	1,290	-
Prepaid expenses	(1,210)	(363)
Accounts payable and accrued liabilities	(35,277)	22,410
Deferred revenue	140,083	(255,023)
	(349,021)	94,377
Cash applied to (provided by) operating transactions		
Capital transactions		
Proceeds on disposal of tangible capital assets	-	15,000
Acquisition of tangible capital assets	(111,765)	(294,151)
	(111,765)	(279,151)
Cash applied to capital transactions		
Investing transactions		
Change in patronage reserve equity	-	(316)
Financing transactions		
Proceeds of long-term debt	300,000	-
Repayment of long-term debt	(52,628)	(39,128)
	247,372	(39,128)
Cash provided by (applied to) financing transactions		
Decrease in cash and temporary investments	(213,414)	(224,218)
Cash and temporary investments, beginning of year	851,289	1,075,507
Cash and temporary investments, end of year	\$ 637,875	\$ 851,289

Financial Results

Financial Assets



	2024	2023
Financial assets		
Cash and temporary investments (note 2)	\$ 637,875	\$ 851,289
Taxes and grants in place of taxes receivable (note 3)	226,882	180,075
Trade and other receivables (note 4)	719,662	430,130
Land held for resale	455,306	86,051
Investments (note 5)	1,839	1,839
	2,041,564	1,549,384
Liabilities		
Accounts payable and accrued liabilities	73,990	109,267
Deferred revenue (note 6)	815,727	675,644
Long-term debt (note 7)	646,709	399,338
	1,536,426	1,184,249
Net financial assets	505,138	365,135

Financial Results

Notes



Trade and other receivables

	2024	2023
Wheatland Regional Corporation (note 20)	\$ 262,656	\$ 233,090
Local Government Fiscal Framework	233,729	-
Canada Community Building Fund	123,012	50,000
Rockyford Rural Fire Association	62,920	49,332
GST	29,106	8,536
Rockyford Agricultural Society	8,239	16,684
MSI Capital	-	72,488
	<u>\$ 719,662</u>	<u>\$ 430,130</u>

Deferred revenue

	2024	2023
Canada Community Building Fund (CCBF)	\$ 394,379	\$ 332,329
Local Government Fiscal Framework (LGFF) - Capital	233,729	-
Wheatland County Infrastructure Services Program (CRISP)	143,681	192,655
Municipal Sustainability Initiative (MSI) - Capital	38,298	146,685
Services not yet provided	3,015	2,150
Prepaid cemetery lots	2,625	1,825
	<u>\$ 815,727</u>	<u>\$ 675,644</u>

Financial Results

Non-Financial

Assets



	2024	2023
Non-financial assets		
Prepaid expenses	1,572	363
Inventory for consumption	18,717	20,008
Tangible capital assets (schedule 2)	22,558,386	23,187,125
	22,578,675	23,207,496

Accumulated surplus		
Accumulated operating surplus (note 8 and schedule 1)	23,083,813	23,572,631
Accumulated remeasurement gains (losses)	-	-
	\$ 23,083,813	\$ 23,572,631

Accumulated operating surplus

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

	2024	2023
Unrestricted surplus	\$ 802,558	\$ 771,601
Internally restricted reserves (note 9)	81,393	13,243
Equity in tangible capital assets (note 10)	22,199,862	22,787,787
	\$ 23,083,813	\$ 23,572,631

Financial Statement Notes

Reserves



Reserves

Council has set up reserves for various purposes. These reserves are either required by legislation or set up at the discretion of Council to provide funding for future expenses.

Police funding reserve

This reserve funds will be used to fund the future payments for the RCMP requisition.

Fire funding reserve

This reserve funds will be used in the future for fire equipment purchases.

	2024	2023
Operating		
Police funding reserve	\$ 11,321	\$ 13,243
Fire funding reserve	70,072	-
	\$ 81,393	\$ 13,243

Financial Statement Notes

WRC Consolidation



	2024 Total	2024 75% share	2024 25% share	2023 25% share (restated)
Financial assets	1,141,388	856,041	285,347	226,509
Liabilities	614,689	461,017	153,672	140,521
Net financial debt	526,699	395,024	131,675	85,988
Non-financial assets	11,882,914	8,912,186	2,970,728	3,054,520
Accumulated surplus	12,409,613	9,307,210	3,102,403	3,140,508
Total revenue	1,171,817	878,863	292,954	337,928
Total expenses	1,324,234	993,176	331,058	364,119
Excess of revenue over expenses	(152,417)	(114,313)	(38,104)	(26,191)

The following amounts pertain to transactions and balances between the Village and WRC. They have been adjusted using the proportionate consolidation method.

- Revenues of \$357,249 (2023 - \$363,108)
- Due to shareholders of \$262,656 (2023 - \$233,090)
- Accounts payable of \$19,998 (2023 - \$27,278)
- Share capital of \$2.50 (2023 - \$2.50)

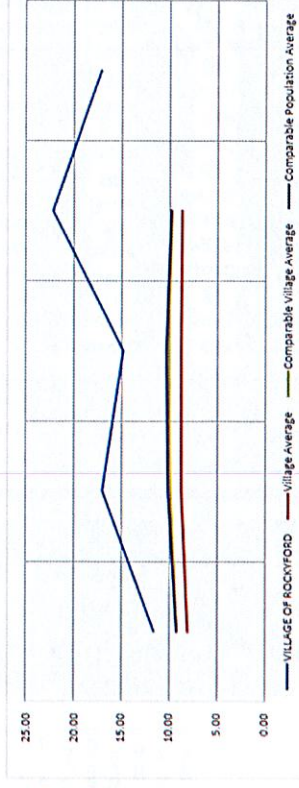
Indicators of Financial Condition



SUSTAINABILITY INDICATORS

Assets to Liabilities

This indicator illustrates the extent a government finances its operations by issuing debt. A ratio higher than one indicates that a government has accumulated surplus and has assets greater than debt. A ratio of less than one indicates that debt is greater than assets and the government has been financing its operations by issuing debt.



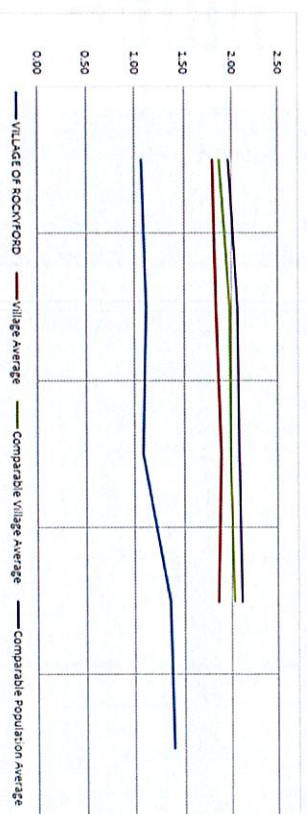
Total assets	40,554,571	39,299,308	28,982,183	27,972,815	27,805,643
Total liabilities	3,499,834	2,306,919	1,951,930	1,259,677	1,619,427
Assets to liabilities					
Village Average	11.59	17.04	14.85	22.21	17.17
Comparable Village Average	8.10	8.77	8.80	8.70	8.70
Comparable Population Average	9.22	9.94	10.20	9.75	9.86

Indicators of Financial Condition



Financial assets to liabilities

This indicator illustrates the ratio of a government's financial assets to its liabilities. A result lower than one indicates a net debt position and future revenues will be required to pay for past transactions. A result higher than one indicates net financial assets and financial resources are on hand that can finance future operations. A trend showing increases in net debt or reductions in net financial assets may not be sustainable.



Total financial assets	3,737,943	2,572,869	2,111,358	1,710,799	2,256,239
Total liabilities	3,499,834	2,306,919	1,951,930	1,259,677	1,619,427
Financial assets to liabilities	1.07	1.12	1.08	1.36	1.39
Village Average	1.79	1.83	1.88	1.85	1.85
Comparable Village Average	1.86	1.97	1.98	2.03	2.03
Comparable Population Average	1.96	2.07	2.09	2.12	2.12

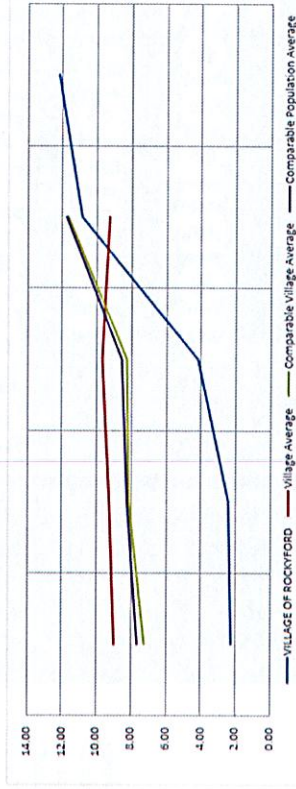
Indicators of Financial Condition



2020 2021 2022 2023 2024

Current Ratio

The ratio of current assets (cash, temporary investments, accounts receivable) to current liabilities (accounts payable, temporary borrowings, current repayment obligations on long-term borrowings). This ratio is an indication of the governments ability to meet short term obligations.

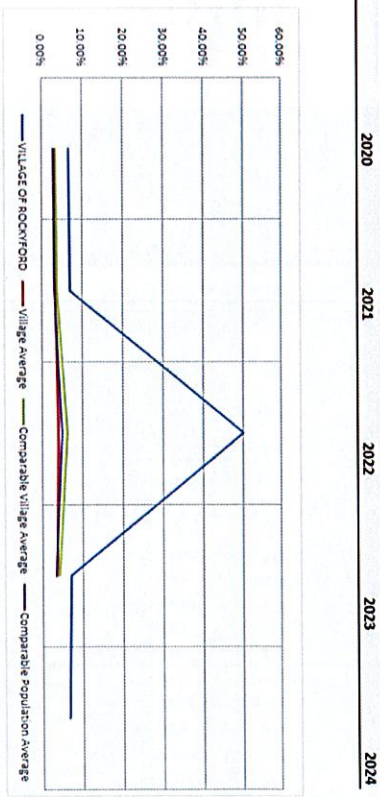


Current assets	3,674,347	2,509,273	2,047,762	1,622,911	1,799,097
Current liabilities	1,633,673	1,039,348	490,176	149,468	147,518
Assets to liabilities	2.25	2.41	4.18	10.86	12.20
Village Average	9.00	9.27	9.69	9.27	
Comparable Village Average	7.24	8.13	8.26	11.65	
Comparable Population Average	7.64	8.24	8.55	11.76	

Indicators of Financial Condition



Operating expenses to taxable assessment
This indicator provides the trend of government spending over time in relation to the growth in the economy. A trend that shows total expense is growing at a faster rate than the growth in the economy may not be sustainable.

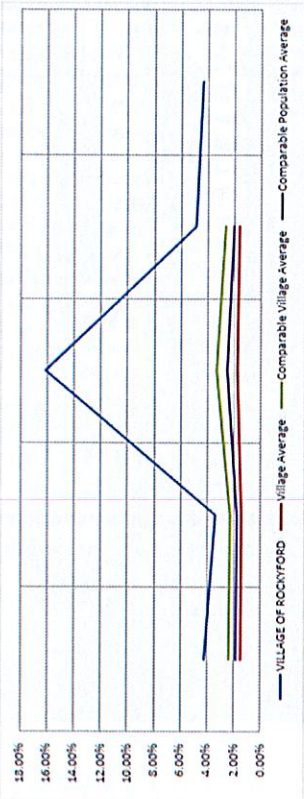


Operating expenses	2,030,046	2,108,583	14,942,381	2,163,517	2,095,247
Taxable assessment	30,296,041	30,248,957	29,898,664	30,633,009	31,625,566
Operating expenses to taxable assessment	6.70%	6.97%	49.98%	7.06%	6.63%
Village Average	3.20%	3.38%	4.07%	3.65%	3.65%
Comparable Village Average	3.60%	3.89%	6.28%	4.29%	4.29%
Comparable Population Average	2.91%	3.15%	4.99%	3.41%	3.41%

Indicators of Financial Condition



Own source revenues to taxable assessment
 This indicator is important because it shows the ratio of a local government's own source revenues to its tax base. A change in the size of a local government's taxable assessment or a change in the rate of growth in assessment in relation to changes in own source revenues could influence flexibility.

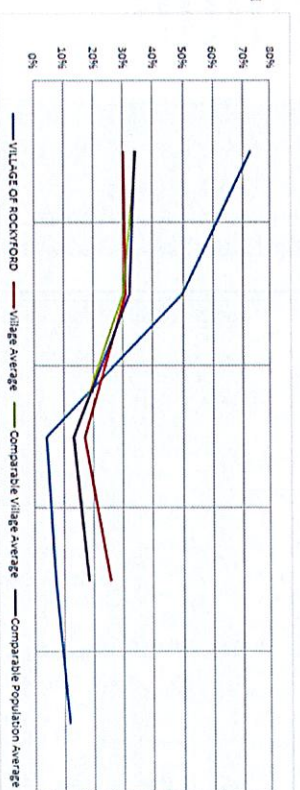


Own source revenues (net of government transfers)	1,278,900	1,026,168	4,817,184	1,493,057	1,384,638
Taxable assessment	30,296,041	30,248,957	29,898,664	30,633,009	31,625,566
Own source revenues to taxable assessment	4.22%	3.39%	16.11%	4.87%	4.38%
Village Average	1.50%	1.48%	1.78%	1.64%	1.64%
Comparable Village Average	2.39%	2.30%	3.33%	2.68%	2.68%
Comparable Population Average	1.85%	1.79%	2.54%	2.04%	2.04%

Indicators of Financial Condition



Government transfers to total revenues
The purpose of this ratio is to show the proportion of revenues that provincial or local governments receive from other governments. This indicator offers a perspective on the degree of vulnerability a government faces as a result of its dependence on another level of government for revenues.



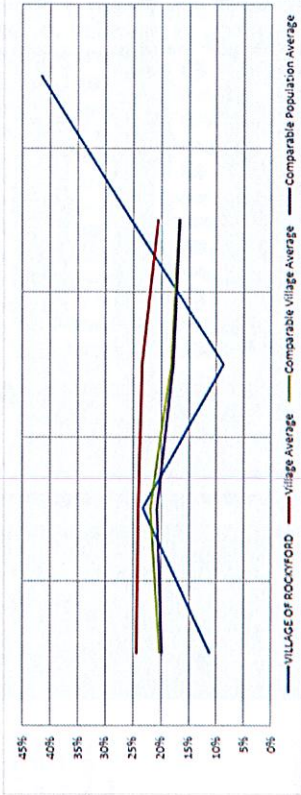
Government transfers (including capital)	3,352,473	1,020,067	212,429	114,490	183,687
Total revenues (including capital)	4,631,373	2,046,235	5,029,613	1,607,547	1,568,325
Government transfers to total revenues	72%	50%	4%	7%	12%
Village Average	30%	31%	17%	26%	18%
Comparable Village Average	34%	30%	13%	18%	18%
Comparable Population Average	34%	32%	13%	18%	18%

Indicators of Financial Condition



	2020	2021	2022	2023	2024
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Debt to Revenue Percentage
 The total amount of municipal borrowings, including long term capital leases, as a percentage of total municipal revenues. This indicator demonstrates the growth in revenue compared to changes in debt. An increasing trend would indicate the municipality is increasing its debt load faster than its revenue is growing, which may not be sustainable.



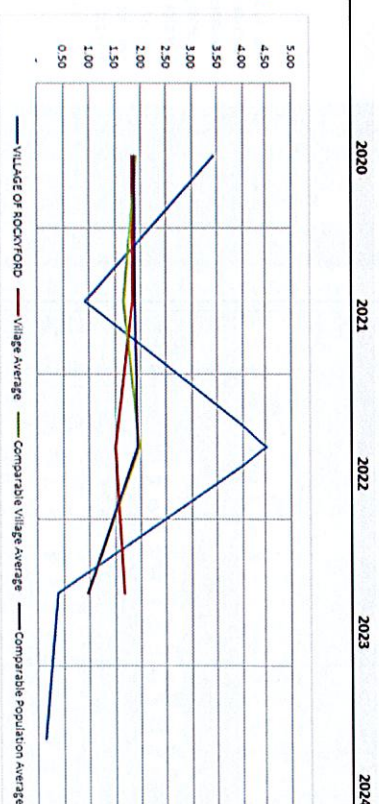
Total long term debt principal balance	521,078	475,980	438,466	406,398	652,488
Total revenue	4,631,373	2,046,235	5,029,613	1,607,547	1,568,325
Debt to revenue	11%	23%	9%	25%	42%
Village Average	24%	24%	23%	21%	21%
Comparable Village Average	20%	22%	18%	17%	17%
Comparable Population Average	20%	21%	18%	17%	17%

Indicators of Financial Condition



Infrastructure Investment

The total cost of annual additions (through purchases or construction) to tangible capital assets (vehicles, equipment, buildings, roads, utility infrastructure, land) relative to the annual amortization (depreciation) on all tangible capital assets - measured as a five-year average.

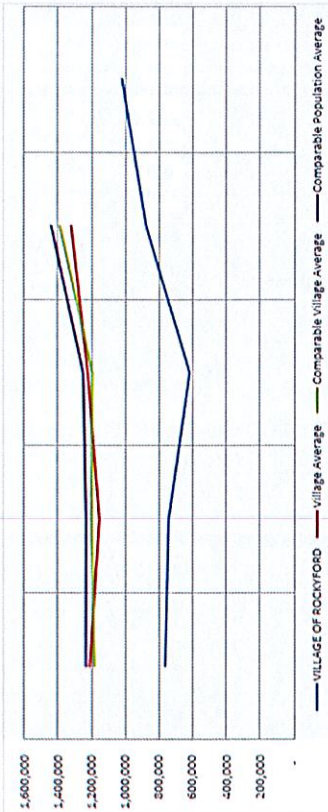


Tangible capital assets additions	3,453,173	952,817	3,705,655	309,674	111,766
Annual amortization expense	1,006,671	1,038,408	817,111	821,531	824,296
Additions to amortization expense	3.43	0.92	4.54	0.38	0.14
Village Average	1.83	1.83	1.50	1.66	1.11
Comparable Village Average	1.91	1.66	1.97	0.96	0.29
Comparable Population Average	1.87	1.88	1.93	0.96	0.14

Indicators of Financial Condition



Accumulated surplus available for future use
 Accumulated surplus, to the extent it has not been invested in Tangible Capital Assets, represents overall surplus that is available for future use. This consists of unrestricted surplus and reserves and shows trends in spending vs. saving. This indicator only shows total surplus; the overall size of the municipality is not taken into account.



Accumulated surplus - restricted	-	6,332	6,332	13,243	86,393
Accumulated surplus - unrestricted	763,785	735,600	611,570	864,648	935,011
Total accumulated surplus	763,785	741,932	617,902	877,891	1,021,404
Village Average	1,212,908	1,156,522	1,226,242	1,321,979	
Comparable Village Average	1,184,545	1,202,378	1,197,458	1,389,070	
Comparable Population Average	1,235,880	1,233,252	1,250,455	1,440,105	

Management letter



ARO

Perform the analysis and calculate the liability

Cut-off

Ensure to pick up all payables (record by invoice date)

Funds Held on Behalf of Others

Ensure asset and Liability reconcile to nil.

Post audit letter



Noted no illegal acts or fraud

No disagreements with management

No difficulties encountered during the audit

Post audit letter



Emerging issues

Conceptual Framework of PSAS Reporting (2026)

Financial Statement Presentation (2026)

Questions?

April 10, 2024

Mayor and Council
Village of Rockyford
PO Box 294
Rockyford, Alberta T0J 2R0

Ladies and Gentlemen:

We have completed our audit of the financial statements of the Village of Rockyford for the year ended December 31, 2024. Our audit included consideration of internal control relevant to the preparation of the financial statements to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. Accordingly, our review of any given control was limited and would not disclose all weaknesses in the system or all matters which an in-depth study might indicate. As you know, the maintenance of an adequate system of internal controls is the responsibility of the Mayor and Council.

The following matters that we are reporting to you are limited to deficiencies identified during the audit that are of sufficient importance to merit being reported.

Asset retirement obligations

Effective January 1, 2023, the new accounting standard PS 3280 Asset Retirement Obligations became effective. The standard requires municipalities to report a liability for retirement of tangible capital assets, and was intended to be applied during the 2023 fiscal year. The Village has not yet adopted the new standard and is assessing its impact on future operations. The determination of the liability will require various estimates and assumptions to be made and will require a significant amount of effort.

We recommend that the Village perform the analysis to determine whether it has an ARO liability and, if so, to calculate and record the liability to be included in next year's financial statements.

Cut-off

During the course of our audit, it was discovered that invoices dated after the yearend were not recorded in the general ledger. This caused certain balance of the Village to be understated until adjustments were made during the audit. It is management's responsibility to maintain control systems to ensure complete and reliable accounting records.

We recommend that the Village review its controls over cutoff and make changes where necessary in order to ensure revenue and disbursements are recorded in the proper period. This will increase the reliability and accuracy of accounting records.

Funds held on behalf of others

During the course of the audit, it was noted that there were differences between the funds paid on behalf of others compared to the funds collected on behalf of others for the Rockyford Ag Society, Community Centre, and Lions Club.

We recommend that either the payments/deposits are reconciled in the general ledger on a regular basis or separate bank accounts be set up to ensure the proper tracking of funds held on behalf of other organizations.

Mayor and Council
Village of Rockyford
Page 2
April 10, 2024

We wish to emphasize that our discussion and recommendations are meant solely to bring to your attention areas where the accounting system and procedures could be improved and is in no way a reflection on the competence or integrity of the staff working at the Village of Rockyford.

We would like to thank Lori and Hope for their assistance during our audit. Thank you for the continuing opportunity to be of service to your organization and we look forward to serving you in the future. If you have any questions or concerns regarding our audit or any other issues with which you may require our assistance, please do not hesitate to contact us.

Thank you.

Yours truly,

AVAIL LLP

Michelle Lutz, CPA, CA

Draft - March 25, 2025

VILLAGE OF ROCKYFORD

Non-Consolidated Financial Statements

For the year ended December 31, 2024

VILLAGE OF ROCKYFORD
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For the year ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To: The Mayor and Members of Council of
the Village of Rockyford

Qualified Opinion

We have audited the accompanying non-consolidated financial statements of the Village of Rockyford which comprise the non-consolidated statement of financial position as at December 31, 2024, and the non-consolidated statements of operations, remeasurement gains and losses, change in net financial assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying non-consolidated financial statements present fairly, in all material respects, the financial position of the village as at December 31, 2024, and its results of operations, remeasurement gains and losses, change in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

The Village has not adopted the accounting standard PS 3280 Asset Retirement Obligations, which constitutes a departure from Canadian public sector accounting standards. As a result, we were unable to determine whether any adjustments might be necessary to tangible capital assets, asset retirement obligations, and accumulated surplus as at December 31, 2024, or to revenue and expenses for the year then ended.

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

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

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

In preparing the non-consolidated financial statements, management is responsible for assessing the Village's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Village or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

INDEPENDENT AUDITOR'S REPORT, continued

expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

Lethbridge, Alberta

April 9, 2025

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Chartered Professional Accountants

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Village of Rockyford is responsible for the preparation, accuracy, objectivity and integrity of the accompanying non-consolidated financial statements and all other information contained within this Financial Report. Management believes that the non-consolidated financial statements present fairly the Village's financial position as at December 31, 2024 and the results of its operations for the yearend then ended.

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

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

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

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

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

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

The non-consolidated financial statements have been audited by Avail LLP Chartered Professional Accountants, the independent external auditors appointed by the Village. The accompanying independent Auditor's Report outlines their responsibilities, the scope of the examination and their opinion on the Village's non-consolidated financial statements.

Village Administrator

VILLAGE OF ROCKYFORD
NON-CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2024

	2024	2023
Financial assets		
Cash and temporary investments (note 2)	\$ 637,875	\$ 851,289
Taxes and grants in place of taxes receivable (note 3)	226,882	180,075
Trade and other receivables (note 4)	719,662	430,130
Land held for resale	455,306	86,051
Investments (note 5)	1,839	1,839
	2,041,564	1,549,384
Liabilities		
Accounts payable and accrued liabilities	73,990	109,267
Deferred revenue (note 6)	815,727	675,644
Long-term debt (note 7)	646,709	399,338
	1,536,426	1,184,249
Net financial assets	505,138	365,135
Non-financial assets		
Prepaid expenses	1,572	363
Inventory for consumption	18,717	20,008
Tangible capital assets (schedule 2)	22,558,386	23,187,125
	22,578,675	23,207,496
Accumulated surplus		
Accumulated operating surplus (note 8 and schedule 1)	23,083,813	23,572,631
Accumulated remeasurement gains (losses)	-	-
	\$ 23,083,813	\$ 23,572,631

Commitments and contingencies (note 18)

Approved on behalf of Council:

Councillor _____ Councillor _____

VILLAGE OF ROCKYFORD
NON-CONSOLIDATED STATEMENT OF OPERATIONS
For the year ended December 31, 2024

	Budget (unaudited)	2024	2023
Revenue			
Net municipal property taxes (note 11)	\$ 377,656	\$ 385,700	\$ 371,054
User fees and sales of goods	419,261	409,166	383,605
Government transfers for operating (note 12)	64,860	134,410	64,862
Investment income	38,000	33,248	39,615
Penalties and costs of taxes	39,500	38,876	41,445
Licenses and permits	5,550	6,676	5,837
Gain on disposal of tangible capital assets	-	-	5,170
Franchise and concession contracts	53,000	58,473	51,436
Other	97,026	129,813	120,096
	1,094,853	1,196,362	1,083,120
Expenses (note 13)			
General government			
Legislative	30,250	23,831	31,242
Administration	211,041	181,087	208,195
Protective services			
Police	17,246	16,871	11,497
Fire	184,399	192,329	252,113
Ambulance services and first aid	3,160	3,160	3,160
Transportation services			
Common and equipment pool	98,811	84,085	91,922
Roads, streets, walks and lighting	145,102	156,862	140,079
Storm sewers and drainage	1,050	1,034	1,005
Environmental use and protection			
Water supply and distribution	933,670	976,186	928,638
Wastewater treatment and disposal	36,231	31,820	33,320
Waste management	46,323	49,702	42,114
Public health and welfare			
Family and community support services	2,836	2,836	2,806
Cemeteries and crematoriums	-	2,044	200
Planning and development			
Land use planning, zoning and development	14,000	14,335	6,100
Community services and tourism	2,700	1,625	8,022
Land, housing and building rentals	24,050	33,059	41,434
Recreation and culture			
Parks and recreation	49,368	75,495	81,221
Culture - libraries, museums, halls	7,200	7,141	7,107
	1,807,437	1,853,502	1,890,175
Deficiency of revenue over expenses before capital revenue	(712,584)	(657,140)	(807,055)
Capital revenue			
Government transfers for capital (note 12)	164,776	168,322	277,275
Deficiency of revenue over expenses	(547,808)	(488,818)	(529,780)
Accumulated operating surplus, beginning of year	23,572,631	23,572,631	24,102,411
Accumulated operating surplus, end of year	\$ 23,024,823	\$ 23,083,813	\$ 23,572,631

VILLAGE OF ROCKYFORD
NON-CONSOLIDATED STATEMENT OF REMEASUREMENT GAINS AND LOSSES
For the year ended December 31, 2024

	2024	2023
Accumulated remeasurement gains (losses), beginning of year	\$ -	\$ -
Unrealized gains (losses) attributable to: Equity investments	-	-
Amounts reclassified to statements of operations: Equity investments realized gains	-	-
Net remeasurement gains (losses) for the year	-	-
Accumulated remeasurement gains (losses), end of year	\$ -	\$ -

VILLAGE OF ROCKYFORD
NON-CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
For the year ended December 31, 2024

	Budget (Unaudited)	2024	2023
Deficiency of revenue over expenses	\$ (547,808)	\$ (488,818)	\$ (529,780)
Acquisition of tangible capital assets	(455,776)	(111,765)	(294,151)
Amortization of tangible capital assets	740,505	740,505	737,740
Net loss on disposal of tangible capital assets	-	-	44,552
Proceeds on disposal of tangible capital assets	-	-	15,000
	284,729	628,740	503,141
Net change in inventory for consumption	-	1,291	-
Net change in prepaid expense	-	(1,210)	(363)
Increase in net financial assets	(263,079)	140,003	(27,002)
Net financial assets, beginning of year	365,135	365,135	392,137
Net financial assets, end of year	\$ 102,056	\$ 505,138	\$ 365,135

VILLAGE OF ROCKYFORD
NON-CONSOLIDATED STATEMENT OF CASH FLOW
For the year ended December 31, 2024

	2024	2023
Operating transactions		
Deficiency of revenue over expenses	\$ (488,818)	\$ (529,780)
Adjustments for items which do not affect cash		
Loss on disposal of tangible capital assets	-	44,552
Amortization of tangible capital assets	740,505	737,740
	251,687	252,512
Net change in non-cash working capital items		
Taxes and grants in place of taxes receivable	(46,807)	101,375
Trade and other receivables	(289,532)	(9,598)
Land held for resale	(369,255)	(16,936)
Inventory for consumption	1,290	-
Prepaid expenses	(1,210)	(363)
Accounts payable and accrued liabilities	(35,277)	22,410
Deferred revenue	140,083	(255,023)
Cash applied to (provided by) operating transactions	(349,021)	94,377
Capital transactions		
Proceeds on disposal of tangible capital assets	-	15,000
Acquisition of tangible capital assets	(111,765)	(294,151)
Cash applied to capital transactions	(111,765)	(279,151)
Investing transactions		
Change in patronage reserve equity	-	(316)
Financing transactions		
Proceeds of long-term debt	300,000	-
Repayment of long-term debt	(52,628)	(39,128)
Cash provided by (applied to) financing transactions	247,372	(39,128)
Decrease in cash and temporary investments	(213,414)	(224,218)
Cash and temporary investments, beginning of year	851,289	1,075,507
Cash and temporary investments, end of year	\$ 637,875	\$ 851,289

VILLAGE OF ROCKYFORD
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. Significant accounting policies

The non-consolidated financial statements of the Village of Rockyford are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Village are as follows:

(a) Reporting entity

The non-consolidated financial statements do not include the assets, liabilities, revenue and expenses of Wheatland Regional Corporation which is owned partly by the Village; however, the details regarding transactions with these entities are disclosed in the notes.

Taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

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

(b) Basis of accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

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

(c) Land held for resale

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

(d) Investments

Investments in derivatives and equity instruments quoted in an active market are carried at fair value with transactions costs expensed upon initial recognition. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations.

Investments in interest bearing securities are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

VILLAGE OF ROCKYFORD
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. Significant accounting policies, continued

(e) Deferred revenue

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

(f) Long-term debt

Long-term debt is initially recognized net of any premiums, discounts, fees and transactions costs, with interest expense recognized using the effective interest method. Long-term debt is subsequently measured at amortized cost.

(g) Contaminated sites liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

(h) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the Change in Net Financial Assets for the year.

(i) Tangible capital assets

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

	Years
Buildings	50
Engineered structures	15-75
Machinery and equipment	10-25
Vehicles	10-25

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

(ii) Contributions of tangible capital assets

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

VILLAGE OF ROCKYFORD
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. Significant accounting policies, continued

(iii) Leases

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

(iv) Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

(v) Cultural and historical tangible capital assets

Works of art for display are not recorded as tangible capital assets but are disclosed.

(i) Valuation of financial assets and liabilities

The Village's financial assets and financial liabilities are measured as follows:

Financial statement component	Measurement
Cash	Cost and amortized cost
Temporary investments	Amortized cost
Trade and other receivables	Lower of cost or net recoverable value
Investments	Fair value and amortized cost
Accounts payable and accrued liabilities	Cost
Deposit liabilities	Cost
Bank indebtedness and long-term debt	Amortized cost

(j) Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expense during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

(k) Revenue recognition

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

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

VILLAGE OF ROCKYFORD
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

1. Significant accounting policies, continued

(l) Government transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

(m) Tax revenue

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

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

(n) Requisition over-levy and under-levy

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

(o) Future change in accounting policy

The following summarizes upcoming changes to Canadian public sector accounting standards. In 2024, the Village will continue to assess the impact and prepare for the adoption of these standards. While the timing of standard adoption may vary, certain standards must be adopted concurrently.

a) The Conceptual Framework of Financial Reporting in the Public Sector

The Conceptual Framework is the foundation for public sector financial reporting standard setting. It replaces the conceptual aspects of Section PS 1000 Financial Statement Concepts and Section PS 1100 Financial Statement Objectives. The conceptual framework highlights considerations fundamental for the consistent application of accounting issues in the absence of the specific standards. The standard is applicable for the fiscal years beginning on or after April 1, 2026.

b) PS 1202 Financial Statement Presentation

Section PS 1202 sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement presentation principles are based on the concepts within the Conceptual Framework. The standard is applicable for the fiscal years beginning on or after April 1, 2026.

VILLAGE OF ROCKYFORD
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

2. Cash and temporary investments

	2024	2023
Cash	\$ 351,014	\$ 65,887
Temporary investments	286,861	785,402
	<u>\$ 637,875</u>	<u>\$ 851,289</u>

Temporary investments are comprised of T-bill savings accounts with interest rates earning an average of 4.9% (2023 - 3.6%).

3. Taxes and grants in place of taxes receivables

	2024	2023
Taxes and grants in place of taxes receivable	\$ 19,748	\$ 18,030
Arrears	207,134	162,045
	<u>\$ 226,882</u>	<u>\$ 180,075</u>

4. Trade and other receivables

	2024	2023
Wheatland Regional Corporation (note 20)	\$ 262,656	\$ 233,090
Local Government Fiscal Framework	233,729	-
Canada Community Building Fund	123,012	50,000
Rockyford Rural Fire Association	62,920	49,332
GST	29,106	8,536
Rockyford Agricultural Society	8,239	16,684
MSI Capital	-	72,488
	<u>\$ 719,662</u>	<u>\$ 430,130</u>

VILLAGE OF ROCKYFORD
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

5. Investments

	2024		2023	
	Carrying value	Market value	Carrying value	Market value
Patronage reserves - cost	\$ 1,837	\$ 1,837	\$ 1,837	\$ 1,837
Utility corporation share investment - cost	2	2	2	2
	<u>\$ 1,839</u>	<u>\$ 1,839</u>	<u>\$ 1,839</u>	<u>\$ 1,839</u>

The Village purchased 25 class B common shares in Wheatland Regional Corporation (WRC) for 25% ownership in the amount of \$2.50. WRC was formed in partnership with the Villages of Rockyford, Hussar, Standard, and Wheatland County. WRC is responsible for distribution of water to residents in the partnership municipalities.

Unrealized gains on equity instruments carried at fair value of \$0 (2023 - \$0) have been recognized in the statement of remeasurement gains and losses.

Investment income recognized in the statement of operations includes \$33,248 (2023 - \$39,615) of interest income.

6. Deferred revenue

	2024	2023
Canada Community Building Fund (CCBF)	\$ 394,379	\$ 332,329
Local Government Fiscal Framework (LGFF) - Capital	233,729	-
Wheatland County Infrastructure Services Program (CRISP)	143,681	192,655
Municipal Sustainability Initiative (MSI) - Capital	38,298	146,685
Services not yet provided	3,015	2,150
Prepaid cemetery lots	2,625	1,825
	<u>\$ 815,727</u>	<u>\$ 675,644</u>

Deferred revenue is comprised of the funds noted above, the use of which, together with any earnings thereon, is restricted by agreement. These funds are recognized as revenue in the period they are used for the purpose specified.

Local Government Fiscal Framework

Funding in the amount of \$295,967 was received in the current year from the Local Government Fiscal Framework. Of the \$295,967 received, \$233,729 is from the capital component of the program and is restricted to eligible capital projects, as approved under the funding agreement. The remaining \$62,238 is from the operating component of the program and is restricted to eligible operating projects, as approved under the funding agreement.

VILLAGE OF ROCKYFORD
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

7. Long-term debt

	2024	2023
Utility supported debenture - capital	\$ 313,853	\$ 326,587
Self-supported debenture - operating	288,185	-
Tax supported debenture - capital	44,671	72,751
	<u>\$ 646,709</u>	<u>\$ 399,338</u>
Current portion	\$ 67,076	\$ 40,813

Principal and interest repayments are due as follows:

	Principal	Interest	Total
2025	\$ 67,076	\$ 25,460	\$ 92,536
2026	54,521	22,411	76,932
2027	40,986	20,342	61,328
2028	42,769	18,559	61,328
2029	44,633	16,695	61,328
Thereafter	396,724	151,779	548,503
	<u>\$ 646,709</u>	<u>\$ 255,246</u>	<u>\$ 901,955</u>

Debenture debt is repayable to the Province of Alberta and bears interest at rates ranging from 3.192% to 4.88% per annum and matures in periods 2026 through 2042. The average annual interest rate is 4.27% for 2024 (3.97% for 2023).

Debenture debt is issued on the credit and security of the Village at large.

Interest on long-term debt amounted to \$20,771 (2023 - \$13,849).

The Village's total cash payments for interest in 2024 were \$20,771 (2023 - \$15,136).

8. Accumulated operating surplus

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

	2024	2023
Unrestricted surplus	\$ 802,558	\$ 771,601
Internally restricted reserves (note 9)	81,393	13,243
Equity in tangible capital assets (note 10)	22,199,862	22,787,787
	<u>\$ 23,083,813</u>	<u>\$ 23,572,631</u>

VILLAGE OF ROCKYFORD
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

9. Reserves

Council has set up reserves for various purposes. These reserves are either required by legislation or set up at the discretion of Council to provide funding for future expenses.

Police funding reserve

This reserve funds will be used to fund the future payments for the RCMP requisition.

Fire funding reserve

This reserve funds will be used in the future for fire equipment purchases.

	2024	2023
Operating		
Police funding reserve	\$ 11,321	\$ 13,243
Fire funding reserve	70,072	-
	\$ 81,393	\$ 13,243

10. Equity in tangible capital assets

	2024	2023
Tangible capital assets (schedule 2)	\$ 30,755,209	\$ 30,643,443
Accumulated amortization (schedule 2)	(8,196,823)	(7,456,318)
Long-term debt (note 7)	(646,709)	(399,338)
Operating debt (note 7)	288,185	-
	\$ 22,199,862	\$ 22,787,787

11. Net municipal property taxes

	Budget (unaudited)	2024	2023
Net municipal taxes (after requisitions)			
Real property taxes	\$ 300,704	\$ 309,091	\$ 294,785
Business property taxes	67,722	67,722	67,857
Linear property taxes	2,753	2,753	2,770
Designated industrial property taxes	6,477	6,134	5,642
	377,656	385,700	371,054
Requisitions			
Alberta School Foundation Fund	87,900	87,900	85,916
Wheatland Housing	11,000	2,074	2,871
	\$ 98,900	\$ 89,974	\$ 88,787

VILLAGE OF ROCKYFORD
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

12. Government transfers

	Budget (unaudited)	2024	2023
Transfers for operating:			
Provincial government	\$ 62,237	\$ 132,310	\$ 62,237
Federal government	2,623	2,100	2,625
	64,860	134,410	64,862
Transfers for capital:			
Other local government	143,776	157,360	227,647
Provincial government	21,000	10,962	49,628
	164,776	168,322	277,275
	\$ 229,636	\$ 302,732	\$ 342,137

13. Expenses by object

	Budget (unaudited)	2024	2023
Salaries, wages and benefits	\$ 236,159	\$ 210,214	\$ 243,924
Contracted and general services	571,827	612,030	587,397
Materials, goods and utilities	185,750	196,899	193,490
Bank charges and short term interest	1,250	1,362	1,503
Interest on long term debt	15,136	20,771	13,849
Other expenditures	5,500	5,968	13,173
Transfers to local boards and agencies	51,310	65,753	49,377
Amortization of tangible capital assets	740,505	740,505	737,740
Loss on disposal of tangible capital assets	-	-	49,722
	\$ 1,807,437	\$ 1,853,502	\$ 1,890,175

VILLAGE OF ROCKYFORD
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

14. Debt limits and debt servicing limit

Section 276(2) of the Municipal Government Act requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Village be disclosed as follows:

	2024	2023
Total debt limit	\$ 1,794,542	\$ 1,966,151
Total debt	646,709	399,338
	<u>\$ 1,147,833</u>	<u>\$ 1,566,813</u>
Debt servicing limit	\$ 299,090	\$ 327,692
Debt servicing	92,536	54,264
	<u>\$ 206,554</u>	<u>\$ 273,428</u>

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities which could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

15. Salary and benefits disclosure

Disclosure of salaries and benefits for elected municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 is as follows:

	(1) Salary	(2) Benefits & allowances	2024	2023
Council				
Burke, Darcy	\$ 6,688	\$ 284	\$ 6,972	\$ 9,115
Smith, Leah	4,500	134	4,634	4,780
Goodfellow, William	1,325	-	1,325	1,781
Henke, Tyler	875	-	875	1,661
Geeraert, April	888	-	888	918
Chief Administrative Officer (1)	56,288	4,068	60,356	73,047
Designated Officer (1)	\$ 5,494	\$ -	\$ 5,494	\$ -

(1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.

(2) Benefits and allowances include the employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long- and short-term disability plans, professional memberships, and tuition.

VILLAGE OF ROCKYFORD
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

15. Salary and benefits disclosure, continued

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, travel allowances, car allowances, and club memberships.

16. Segmented disclosure

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

Refer to the schedule of segmented disclosure (schedule 3).

17. Budget amounts

The 2024 budget for the Village was approved by Council and has been reported in the non-consolidated financial statements for information purposes only. These budget amounts have not been audited, reviewed, or otherwise verified.

The approved budget contained capital additions and principal payments on debt as expenditures. Since these items are not included in the amounts reported in the non-consolidated financial statements, they have been excluded from the budget amounts presented in these financial statements.

The approved budget did not contain an amount for amortization expense. In order to enhance comparability, the actual amortization expense has been included as a budget amount.

Budgeted deficit per financial statements		\$ (547,808)
Less:	Capital expenditures	(455,776)
	Long-term debt repayments	(39,128)
Add:	Amortization	740,505
	Proceeds on long term-debt	300,000
	Transfer from reserves	2,294
<u>Equals: Budgeted surplus</u>		<u>\$ 87</u>

18. Commitments and contingencies

The Village of Rockyford is a member of the Alberta Municipal Insurance Exchange (MUNIX) which provides liability insurance. The investment in this program is not reflected as an asset in the accompanying financial statements. Under the terms of membership, the Village could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

VILLAGE OF ROCKYFORD
NOTES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

19. Contaminated sites liability

The Village has adopted PS3260 liability for contaminated sites. The Village did not identify any financial liabilities in 2024 (2023 - nil) as a result of this standard.

20. Related party transactions

During the year the Village entered into the following transactions with Wheatland Regional Corporation (WRC):

- (a) The WRC charges the Village to make water available for distribution at the water connect point per cubic meter and for the water operator's services based on manpower per hour.
- (b) The WRC signed an Operation and Service Agreement with the Village on July 19, 2023 regarding the water and waste water treatment and distribution. The WRC will bill the residents of Rockyford and remit fees for water, sewer, garbage and debentures to the Village based on approved rates from 2024.
- (c) This resulted in \$357,249 (2023 - \$363,108) of expenses paid to the WRC for water operator services, usage of water at the water connect point, repairs/maintenance and capital expenditures to water lines.
- (d) Included in accounts receivable is \$262,656 (2023- \$233,090) due from WRC. The funds advanced are non-interest bearing and have no specific terms of repayment.
- (e) Included in accounts payable is \$19,998 (2023 - \$27,278) due to WRC.
- (f) As at December 31, 2024, the Village has ownership of part of the water treatment plant and related water line infrastructure. The Government of Canada and Government of Alberta has approved multiple cost-shared grant funding agreements for the water treatment plant upgrade and waterline to various municipalities. The agreements stipulate the Village of Rockyford is to retain ownership of the assets for 5 years after the agreement end date for each project. Upon expiration of the agreements, the assets will be transferred to the WRC.

21. Financial instruments

The Village's financial instruments consist of cash and temporary investments, accounts receivable, investments, accounts payable and accrued liabilities, and long-term debt. It is management's opinion that the Village is not exposed to significant interest or currency risk arising from these financial instruments.

The Village is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Village provides services may experience financial difficulty and be unable to fulfil their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk. At year-end, 51% (2023 - 91%) of the outstanding taxes receivable balance relates to one taxpayer.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

22. Approval of financial statements

These financial statements were approved by Council and Management.

VILLAGE OF ROCKYFORD
SCHEDULES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

Schedule of changes in accumulated operating surplus				Schedule 1	
	Unrestricted	Restricted reserves	Equity in tangible capital assets	2024	2023
Balance, beginning of year	\$ 771,601	\$ 13,243	\$ 22,787,787	\$ 23,572,631	\$ 24,102,411
Deficiency of revenue over expenses	(488,818)	-	-	(488,818)	(529,780)
Unrestricted funds designated for future use	(70,072)	70,072	-	-	-
Restricted funds used for operations	1,922	(1,922)	-	-	-
Current year funds used for tangible capital assets	(111,766)	-	111,766	-	-
Amortization of tangible capital assets	740,505	-	(740,505)	-	-
Long-term debt related to tangible capital assets repaid	(40,814)	-	40,814	-	-
Change in accumulated surplus	30,957	68,150	(587,925)	(488,818)	(529,780)
Balance, end of year	\$ 802,558	\$ 81,393	\$ 22,199,862	\$ 23,083,813	\$ 23,572,631

VILLAGE OF ROCKYFORD
SCHEDULES TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

Schedule of tangible capital assets

						Schedule 2	
		Land	Buildings	Engineered structures	Machinery and equipment	Vehicles	2023
Cost:							
Balance, beginning of year	\$	80,696	689,275	\$ 27,793,406	\$ 656,410	\$ 1,423,658	\$ 30,643,444
Acquisitions		-	-	48,973	62,792	-	111,765
Disposals		-	-	-	-	-	(250,656)
Balance, end of year		80,696	689,275	27,842,379	719,202	1,423,658	30,643,443
Accumulated amortization:							
Balance, beginning of year		-	300,862	6,011,290	434,631	709,535	7,456,318
Annual amortization		-	18,573	643,933	21,915	56,084	740,505
Disposals		-	-	-	-	-	(191,104)
Balance, end of year		-	319,435	6,655,223	456,546	765,619	8,196,823
Net book value	\$	80,696	369,840	\$ 21,187,156	\$ 262,656	\$ 658,039	\$ 22,558,386
2023 net book value	\$	80,696	388,413	\$ 21,782,116	\$ 221,778	\$ 714,122	\$ 23,187,125

VILLAGE OF ROCKYFORD
SCHEDULE TO THE NON-CONSOLIDATED FINANCIAL STATEMENTS
For the year ended December 31, 2024

Schedule of segmented disclosure	Schedule 3							
	General government	Protective services	Transportation services	Environmental services	Public health services	Planning and development	Recreation and culture	Total
Revenue								
Net municipal property taxes	\$ 385,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,700
User fees and sales of goods	1,110	-	-	-	-	-	77,972	409,166
Government transfers for operating	62,238	70,072	-	330,084	-	-	2,100	134,410
Investment income	33,248	-	-	-	-	-	-	33,248
Penalties and costs of taxes	38,876	-	-	-	-	-	-	38,876
Licenses and permits	-	6,401	-	-	-	275	-	6,676
Franchise and concession contracts	58,473	-	-	-	-	-	-	58,473
Other	7,718	63,920	25	-	4,000	54,150	-	129,813
	587,363	140,393	25	330,084	4,000	54,425	80,072	1,196,362
Expenses								
Salaries, wages and benefits	115,908	24,537	63,442	-	-	-	6,327	210,214
Contracted and general services	73,643	60,992	25,878	439,742	-	10,549	1,226	612,030
Materials, goods and utilities	7,100	46,984	44,568	27,975	2,044	30,500	37,728	196,899
Bank charges and short term interest	1,362	-	-	-	-	-	-	1,362
Interest on long term debt	-	-	3,127	10,324	-	7,320	-	20,771
Other expenditures	167	2,151	-	-	-	650	3,000	5,968
Transfers to local boards and agencies	-	19,648	-	19,782	2,836	-	23,487	65,753
Amortization of tangible capital assets	6,737	58,048	104,966	559,886	-	-	10,868	740,505
	204,917	212,360	241,981	1,057,709	4,880	49,019	82,636	1,853,502
Excess (deficiency) of revenue over expenses before capital revenue								
	382,446	(71,967)	(241,956)	(727,625)	(880)	5,406	(2,564)	(657,140)
Other								
Government transfers for capital	-	108,387	48,973	10,962	-	-	-	168,322
Excess (deficiency) of revenue over expenses	\$ 382,446	\$ 36,420	\$ (192,983)	\$ (716,663)	\$ (880)	\$ 5,406	\$ (2,564)	\$ (488,818)

April 10, 2024

Mayor and Council
Village of Rockyford
PO Box 294
Rockyford, Alberta T0J 2R0

Ladies and Gentlemen:

RE: 2024 ANNUAL AUDIT OF VILLAGE OF ROCKYFORD

We are pleased to provide the following report relating to our audit of the financial statements of Village of Rockyford for the year ending December 31, 2024.

During the course of our audit we identified matters which may be of interest to the Council. The objective of an audit is to obtain reasonable assurance whether the financial statements are free of material misstatement and it is not designed to identify matters that may be of interest to the Council in discharging its responsibilities. Accordingly an audit would not usually identify all such matters.

The matters identified are included in this report which has been prepared solely for the information of the Council and is not intended for any other purpose. As such, we accept no responsibility to a third party who uses this report. Should any member of the audit committee or equivalent wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact us at any time.

Our report is intended to assist the Council in fulfilling its obligation with respect to the 2024 financial statements. We have also attached a separate communication regarding the role of the Council and our recommendations for the Council of the Village.

We would be pleased to further discuss any of the issues addressed in the report or any other issue which may be of interest or concern to the Council.

Yours truly,

AVAIL LLP

Michelle Lutz, CPA, CA
Enclosure

I. Purpose and Scope of Examination

We refer you to our communication dated January 28, 2025, which outlines the purpose and scope of our examination.

II. Results of Examination

As a result of our examination, in our opinion, except for the effects of the matter relating to the asset retirement obligation standard not adopted, the financial statements as at December 31, 2023 present fairly, in all material respects, the financial position of the Village in accordance with Canadian public sector accounting standards

Throughout the course of our examination, we received full co-operation from Village officials and employees. No restrictions were imposed on the method or extent of our examination. We were given access to all records, documents and other supporting data and were furnished all information and explanations we required. In addition, we had the opportunity to discuss accounting matters with Village officials.

III. Communication with Council

In accordance with the auditing standard "communications with those having oversight responsibility for the financial reporting process", the following matters are recommended to be communicated to the Council.

Matters to be Communicated	Reference/Comment
1. Significant Deficiencies in Internal Controls	During our audit we did encounter deficiencies which, although not of material significance, are summarized in a separate letter for your information.
2. Illegal Acts and Fraud	<p>An audit conducted in accordance with generally accepted auditing standards does not provide assurance about an entity's compliance with the laws and regulations that may affect it. These standards include, however, a requirement that the nature, extent and timing of the auditors' procedures should be designed so that, in the auditors' professional judgment, the risk of not detecting a material misstatement in the financial statements is reduced to an appropriately low level.</p> <p>However, due to the nature of illegal acts, an auditor conducting an audit in accordance with generally accepted auditing standards may not detect an illegal act, or recognize an act as being illegal, even if the effect of its consequences on the financial statements is material.</p> <p>Based on the results of our testing, we did not identify any illegal, improper or questionable payments or acts nor any acts committed with the intent to deceive, involving either misappropriation of assets or misrepresentation of financial information.</p>

3. Significant Accounting Principles and Policies	We refer you to note 1 to the financial statements for a summary of significant accounting policies adopted by the Village.
4. Management's Judgments and Accounting Estimates	<p>There were no disagreements between management and ourselves regarding management's judgments and accounting estimates.</p> <p>Going Concern Assumption - It is now a requirement that management make an assessment each year regarding the Village's ability to continue as a going concern. This assessment requires management to make certain judgments about the Village's ability to meet its obligations in the foreseeable future.</p> <p>Management has advised that they are aware of no events or conditions that cast doubt upon the Village's ability to continue as a going concern in the foreseeable future, and there is no intention to liquidate the Village's assets or otherwise cease operations.</p>
5. Written Representation from Management	As requested, management has provided us written representations that it has fulfilled its responsibility for the preparation of the financial statements and that it has provided us with the required information for us to complete our audit.
6. Other Information in Documents Containing Audited Financial Statements	Should the Village issue any report during the year that includes the audited financial statements, we will be required to read the unaudited information in the report prior to its release to ensure consistency with the information presented in the financial statements.
7. Disagreements with Management	There were no disagreements between management and ourselves with respect to the Village's accounting policies or presentation and disclosure in the financial statements.
8. Difficulties Encountered in Performing the Audit	The full co-operation of management and other personnel was received during our examination.
9. Financial Statement Disclosure	There were no contentious financial statement disclosure issues.
10. Other Matters	The new accounting standard Asset Retirement Obligation PS 3280 became effective during the year. The Commission has not yet adopted the new standard, which is a departure from Canadian public sector accounting standards. The auditor's report was qualified for this departure.
11. Emerging Issues	<p>Future Accounting Changes</p> <p>The Public Sector Accounting Board has issued the following accounting standards:</p> <p><u>PS 1202 – Financial Statement Presentation</u> (effective fiscal years beginning April 1, 2026) A new standard has been proposed to replace PS 1201 Financial Statement</p>

	<p>Presentation and is intended to provide an improved financial reporting framework.</p> <p>Some of the key proposed changes are:</p> <ul style="list-style-type: none"> • liabilities will be separated into two categories: financial and non-financial • the Statement of Financial Position will be restructured to present total assets followed by total liabilities to arrive at net assets • the net debt indicator will be removed from the Statement of Financial Position and will be shown on a separate statement "Statement of Net Financial Assets or Net Financial Liabilities" • the requirement to present a Statement of Changes in Net Financial Assets (Debt) will be removed • other minor changes are proposed to the Statement of Cash Flows and budgeted information <p><u>Conceptual Framework for Financial Reporting in the Public Sector</u> (effective fiscal years beginning April 1, 2026)</p> <ul style="list-style-type: none"> • the new conceptual framework provides additional guidance and clarity, and builds on the previous framework • the conceptual framework lays the foundation for principles-based standards in the public sector
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Draft - March 2025

Village of Rockyford
Unadjusted Financial Statement Misstatements
For the year ended December 31, 2024

Unadjusted Financial Statement Misstatements	Proposed Adjustments Dr (Cr)				
			Balance Sheet		
	Opening Equity	Income Statement	Assets	Liabilities	Closing Equity
Carryforwards					
ATCO December 2023 Franchise Fees	\$ (3,284)	\$ 3,284	\$ -	\$ -	\$ -
MSI/CCBF Grant Interest Allocation	11,722	(11,722)	-	-	-
Current year					
ATCO December 2024 Franchise Fees	\$ -	\$ (4,201)	\$ 4,201	\$ -	\$ (4,201)
MSI/CCBF Grant Interest Allocation	-	17,690	-	(17,690)	17,690
Fortis December 2024 Franchise fees	-	(1,959)	1,959	-	(1,959)
Subtotal	8,438	3,092	6,160	(17,690)	11,530
Income taxes	-	-	-	-	-
Total	\$ 8,438	\$ 3,092	\$ 6,160	\$ (17,690)	\$ 11,530

MINUTES
VILLAGE OF ROCKYFORD
REGULAR MEETING
March 12, 2025
7:00 PM

ATTENDANCE: Mayor Darcy Burke
Councillors April Geeraert
Leah Smith
Tyler Henke
William Goodfellow

Administration Lori Miller

1. CALL TO ORDER Mayor Burke called the meeting to order at 7:00 p.m.

2. AGENDA

RES 055-2025 Moved by Councillor Geeraert to approve the agenda with the following additions:
8H. Drumheller and District Solid Waste Management Association
Carried

3. PUBLIC WORKS REPORT

RES 056-2025 Moved by Councillor Goodfellow to accept the report as presented.
Carried

4. DELEGATIONS

A. Bert Gerritsen – paying for water with no service

5. ADOPT MINUTES

A. Minutes from February 11, 2025 Special Meeting
RES 057-2025 Moved by Councillor Henke to approve the minutes as presented.
Carried

B. Minutes from February 12, 2025 Regular Meeting
RES 058-2025 Moved by Deputy Mayor Smith to approve minutes as amended.
Carried

C. Minutes from February 18, 2025 Special Meeting
RES 059-2025 Moved by Mayor Burke to approve minutes as presented.
Carried

Mayor
Administrator

6. FINANCIAL REPORTS

A. Bank Reconciliation February – Chequing account

RES 060-2025 Moved by Councillor Geeraert to approve as presented.

Carried

B. Bank Reconciliation February – T Bill account

RES 061-2025 Moved by Councillor Goodfellow to approve as presented.

Carried

Councillor Geeraert left the meeting at 7:37 p.m.

Councillor Geraert returned to the meeting at 7:40 p.m.

7. UNFINISHED BUSINESS

A. Yolo Nomads

RES 062-2025 Moved by Councillor Henke to direct Administration to contact Standard and Hussar to discuss Yolo Nomad and the possibility of a Three Village meeting to discuss the possibility of doing a joint marketing campaign.

Carried

8. NEW BUSINESS

A. Bert Gerritsen – appeal charges when no service available

RES 063-2025 Move by Deputy Mayor Smith to find the exact date that the leak was detected at Bert's Small Engine Service and credit the water flat rate from that point until now. No further water charges should be incurred until the water service is reinstated.

Carried

B. Bylaw 2025-002 Municipal Credit Card Borrowing Bylaw

RES 064-2025 Moved by Councillor Geeraert to give first reading to Bylaw 2025-002.

Carried

RES 065-2025 Moved by Councillor Goodfellow to give second reading to Bylaw 2025-002.

Carried

RES 066-2025 Moved by Councillor Henke to give unanimous consent to move to third reading of Bylaw 2025-002.

Carried

RES 067-2025 Moved by Mayor Burke to give third and final reading to Bylaw 2025-002.

Carried

C. Bylaw 2025-003 ATCO Agreement Bylaw and ATCO Agreement

RES 068-2025 Moved by Deputy Mayor Smith to give first reading to Bylaw 2025-003, maintain the current ten (10) year term and 30% franchise fee.

Carried

D. Human Resources Policy Manual Review, PM041-PM045
RES 069-2025 Moved by Mayor Burke to approve the policy manual as presented and schedule for review again in 2027.

Carried

E. Collaboration Meeting Review/Discussion
RES 070-2025 Moved by Deputy Mayor Smith that we move forward with collaboration with Standard, Hussar and Strathmore. Council and staff are to work together to suggest items that we can collaborate on.

Carried

F. Operating Budget 2025
RES 071-2025 Moved by Councillor Geeraert to increase the interim operating budget by \$100,000.

Carried

G. Capital Budget 2025-2029
RES 072-2025 Moved by Councillor Henke to approve the budget with the following amendments:
Move the \$50,000 from Main Street Sidewalk & Lighting to Sidewalks & Paving.
Increase the amount for the utility trailer to \$6,000.00

Carried

H. Drumheller and District Solid Waste Management Association
RES 073-2025 Moved by Mayor Burke to direct Administration to draft a letter to DDSWMA outlining our concerns with habitual contractor problems
And request to know how they are addressing these issues.

Carried

9. A. Minister McIver re: Joint Use Planning Agreement
RES 074-2025 Moved by Mayor Burke to move this item to Unfinished Business.

Carried

B. Minister McIver re: 2025 Minister's Awards for Municipal and Public Library Excellence
RES 075-2025 Moved by Deputy Mayor Smith to nominate the Rockyford Library.

Carried

C. Wheatland Housing Management Body letter re: audit
RES 076-2025 Moved by Councillor Geeraert to accept as information.

Carried

D. Strathmore Rural Policing Report, Q3

RES 077-2025 Moved by Councillor Goodfellow to accept as information.
Carried

E. Wheatland County Bylaw Amendment Proposals
RES 078-2025 Moved by Councillor Goodfellow to accept as information.
Carried

F. Wheatland Regional Corporation 2025 rates
RES 079-2025 Moved by Councillor Henke to accept as information.
Carried

G. Village of Standard letter to Minister of Health
RES 080-2025 Moved by Councillor Geeraert to accept as information.
Carried

H. Minister Ric McIver re: Provincial Priorities Act
RES 081-2025 Moved by Deputy Mayor Smith to accept as information.
Carried

Administrator Miller left the meeting at 9:18 pm
Administrator Miller returned to the meeting at 9:20 pm

10. OTHER BUSINESS
No other business

11. ACTION ITEM REVIEW LIST
A. Water loss update
RES 082-2025 Moved by Councillor Henke to accept as information.
Carried

B. Update re PRP subdivision
RES 083-2025 Moved by Deputy Mayor Smith to lower the price of the residential
lots on 2nd Ave. W. to \$55,000 each.
Carried

12. CLOSED SESSION
RES 084-2025 Moved by Councillor Geeraert to move into closed session at 9:28 p.m.
Carried
Exception to disclosure, Division 2 of part 1 of FOIPP Act. #27, Privileged
Information

13. OUT OF CLOSED SESSION
RES 085-2025 Moved by Councillor Goodfellow to come out of closed session at 9:42 p.m.
Carried
RES 086-2025 Moved by Councillor Geeraert to contact legal about the agreement.
Carried

14. REPORTS

RES 087-2025

Moved by Deputy Mayor Smith to accept reports as presented.

Carried

15. ADJOURNMENT

RES 088-2025

Mayor Burke declared the meeting adjourned at 9:46 p.m.

Mayor

Administrator

Mayor
Administrator

MINUTES
VILLAGE OF ROCKYFORD
SPECIAL MEETING
March 19, 2025
4:00 PM

ATTENDANCE: Mayor Darcy Burke
Councillors William Goodfellow
Tyler Henke
Leah Smith
Via Teams April Geeraert
Administration Lori Miller

1. CALL TO ORDER Mayor Burke called the meeting to order at 4:00 p.m.

2. AGENDA

RES 089-2025 Moved by Councillor Goodfellow to adopt the agenda as presented.
Carried

3. NEW BUSINESS

A. Wheatland Regional Corporation Annual General Meeting voting
RES 090-2025 Moved by Deputy Mayor Smith to appoint Mayor Burke as the voting
Member for the Village of Rockyford at the WRC AGM.
Carried

4. CLOSED SESSION

Exception to Disclosure, Division 2 of part 1 of FOIPP Act, 27. Privileged
Information
RES 091-2025 Moved by Councillor Henke to move into closed session at 4:07 p.m.
Carried
RES 092-2025 Moved by Councillor Goodfellow to move out of closed session at 4:22 p.m.
Carried
RES 093-2025 Moved by Councillor Goodfellow that Council has a meeting with legal
Counsel.
Carried

5. ADJOURNMENT

RES 094-2025 Mayor Burke declared the meeting adjourned at 4:23 p.m.

Mayor

Administrator

	Current Year	Previous Year
Net Balance as at Feb 28/25	\$ 45,014.82	\$ 39,472.21
Receipts for Month	\$ 96,573.83 +	\$ 137,990.16
Interest Earned	\$ 137.93 +	\$ 575.14
Transferred From T-Bill	\$ 50,000.00 +	
Prev Month Deposit Posted	\$ 150.00 +	
Admin Misc Charge	\$ 10.00	
Returned Item	\$ 3,339.33 +	
	\$ 195,225.91	\$ 178,037.51
Less:		
Disbursements	\$ (165,529.75) -	\$ (147,353.12)
Bank Charges	\$ (68.13) -	\$ (63.90)
LoC Interest	-	\$ (23.56)
G/L Balance Mar 31/25	\$ 29,628.03	\$ 30,596.93
Bank Reconciliation		
Bank Balance at Mar 31/25	\$ 40,172.73	\$ 83,170.38
O/S Cheques	\$ (9,769.70) -	\$ (52,573.45)
Deposit not posted	\$ (800.00) -	
O/S Deposit	\$ 25.00 +	
Adjusted Bank Balance Mar 31/25	\$ 29,628.03	\$ 30,596.93
\$ (0.00)		

Mayor

Administrator

VILLAGE OF ROCKYFORD
T Bill Account
Month Ending Feb 28/25

	Current Year	Previous Year
Net Balance as at Feb 28/2025	\$ 464,997.71	\$ 491,172.36
Receipts for Month		
Interest Earned	\$ 1,238.58	\$ 2,210.95
Transferred From Chequing Deposit Not posted		
	<u>\$ 466,236.29</u>	<u>\$ 493,383.31</u>
Less:		
Transferred to Chequing	-\$ 50,000.00	
G/L Balance Mar 31/25	<u>\$ 416,236.29</u>	<u>\$ 493,383.31</u>
Bank Reconciliation		
Bank Balance at Mar 31/25	\$ 416,236.29	\$ 493,383.31
Adjusted Bank Balance Mar 31/25	<u>\$ 416,236.29</u>	<u>\$ 493,383.31</u>
\$ 0.00		

Mayor

Administrator

REQUEST FOR DECISION



Subject: Rescind Motion 048-2025

Prepared By: Lori Miller

Council Meeting Date: April 9, 2025

Agenda Item: 8A.

Background: A motion was made at the February meeting that Mayor Burke would like to rescind. The motion was regarding a letter from Councillor Montgomery

RES 048-2025 Moved by Mayor Burke that Administration drafts a letter of reply to Councillor Montgomery and remind him that the meeting he referred to was an in-camera session and not to be discussed outside of that meeting.

Carried

Options: 1. Mayor Burke can move to rescind his motion.

Financial Implications: N/A

Communication: N/A

Recommendation: That Mayor Burke rescinds the motion RES 048-2025.

REQUEST FOR DECISION



Subject: Move May meeting date

Prepared By: Lori Miller

Council Meeting Date: April 9, 2025

Agenda Item: 8B.

Background: Administration is requesting the May meeting be moved to the third Wednesday of the month as I will be at a conference in Kananaskis on the original meeting date of May 14th.

Options: 1. Council can move the May meeting date to May 21st.
2. Council could request Administrative Assistant Bonnie Hamilton sit in my place for the meeting on May 14th.

Financial Implications: N/A

Communication: N/A

Recommendation: That council moves the May meeting date to May 21st.

REQUEST FOR DECISION



Subject: Days off Request

Prepared By: Lori Miller

Council Meeting Date: April 9, 2025

Agenda Item: 8C.

Background: This year I have a total of 25 holiday days to use up due to carry forward from 2024. I would like to request the following dates be approved as holiday days off.

Already approved via email and taken- March 24 & April 4

May 5

June 12/13

June 23/24/25

June 30

July 21/22/23

Aug 5/6

Aug 29

This uses up 15 of the 25 days leaving 10 days to be taken in the fall.

Administrative Assistant Bonnie Hamilton has agreed to work any days that I am off.

Options: 1. Council can approve the days off as requested.
2. Council can deny dates if there is a conflict.

Financial Implications: N/A

Communication: N/A

Recommendation: That council approves the days off request.

REQUEST FOR DECISION



Subject: Summer BBQ

Prepared By: Lori Miller

Council Meeting Date: April 9, 2025

Agenda Item: 8D.

Background: Each summer we try to plan a BBQ for staff and council. Unfortunately, we always leave the planning too late, and everyone is booked for the summer. As it is early yet, I am hoping we can all find a common date that we can get together for some hot dogs and burgers.

Options: 1. Council can discuss and find a mutually agreeable date for a summer BBQ.
2. Council can discuss and decide to wait until fall to have a BBQ.

Financial Implications: N/A

Communication: N/A

Recommendation: That council discuss and find a mutually agreeable date for a summer BBQ

re: 22300510

			75429.50	\$		69,304.50	\$		87,401.50	\$		96,608.33	\$		84,175.50
2-23-00-100	FF Wages/Benefits		(20000.00)			(20000.00)			(20000.00)			(16927.07)			(19512.00)
	wildfire wages paid											(7560.00)			
2-23-00-200	FD Contracted Services														
	lamResponding(not currently in use)														
2-23-00-211	-Radio Licence		(1200.00)			(1200.00)			(1150.00)			(1110.54)			(1100.00)
	FD Mileage & Subsistence		(1600.00)			(1500.00)			(1200.00)			(4288.16)			(1200.00)
2-23-00-215	- Training		(5500.00)			(5000.00)			(5000.00)			(1790.48)			(5000.00)
	FD Phone		(600.00)			(550.00)			(373.45)			(373.45)			(500.00)
2-23-00-218	FD Freight		(750.00)			(500.00)			(250.00)			(420.17)			(200.00)
2-23-00-225	FD Advertising														
2-23-00-250	FD R&M - Vehicles		(26330.00)			(23860.00)			(30450.00)			(24543.01)			(14500.00)
2-23-00-251	FD R & M Building		(15000.00)			(12000.00)			(8500.00)			(7506.97)			(10000.00)
2-23-00-274	FD Insurance		(22359.00)			(21859.00)			(21453.00)			(20898.00)			(14539.00)
2-23-00-510	F.F. Equipment		(32000.00)			(30000.00)			(39000.00)			(23765.97)			(38000.00)
2-23-00-520	FD Vehicle Supplies		(8200.00)			(7500.00)			(7500.00)			(7608.42)			(7000.00)
2-23-00-521	FD General Supplies		(3000.00)			(2500.00)			(2000.00)			(2406.00)			(1900.00)
2-23-00-540	FD Utilities -Power & Gas		(12000.00)			(11000.00)			(10500.00)			(9908.92)			(9000.00)
2-23-00-541	FD Water/Sewer		(1350.00)			(1300.00)			(1200.00)			(1155.30)			(1400.00)
2-23-00-542	FD Carbon Levy		(1800.00)			(1700.00)			(1600.00)			(1348.30)			(2000.00)
2-23-00-990	FD Misc.		(500.00)			(500.00)			(500.00)			(1046.89)			(500.00)
			(152189.00)	\$		(140,969.00)	\$		(150,803.00)	\$		(132,216.65)	\$		(126,351.00)
			(76759.50)	\$		(71,664.50)	\$		(63,401.50)	\$		(35,608.32)	\$		(42,175.50)
	SURPLUS(DEFICIT)														
DISASTER SERVICES															
2-24-00-000	Disaster Serv														
	SURPLUS(DEFICIT)		0.00	\$		-	\$		-	\$		-	\$		-
AMBULANCE															
2-25-00-200	Contracted Services WADEMVA		(3160.00)			(3160.00)			(3160.00)			(3160.00)			(3160.00)
	SURPLUS(DEFICIT)		(3160.00)	\$		(3,160.00)	\$		(3,160.00)	\$		(3,160.00)	\$		(3,160.00)
ACCT #	DESCRIPTION	NOTES	2027 BUDGET		2026 BUDGET		2025 BUDGET		12/31/2024		2024 BUDGET				
BY-LAW ENFORCEMENT															
1-26-00-522	Business Licence		150.00		150.00		150.00		100.00		350.00				350.00
1-26-00-525	Dog Licence		3250.00		3250.00		3000.00		2710.00		2700.00				2700.00
1-26-00-530	Fines														
1-26-00-540	Unslighty Premises - Cleanup Chtg		3500.00		3500.00		3500.00		3591.00		1500.00				1500.00
			6900.00		6900.00		6650.00		6401.00		4,550.00				
2-26-00-200	Contract Service														
	-Dog Catcher														
	-Legal [dog bylaw]														
2-26-00-201	Policing	25 to stay same as 24	(20000.00)		(18000.00)		(16488.00)		(16488.00)		(16488.00)				(17245.50)
2-26-00-520	Supplies								(383.22)						

[illegible]

			223500.87		225729.65		246361.45	\$	212,690.25	\$	223,483.59
2-41-00-218	Freight/Courier										
2-41-00-220	Municipal Contribution		(2865.49.16)		(295145.63)		(304000.00)		(324549.80)		(322739.26)
2-41-00-230	Bulk Water Costs		(13000.00)		(12000.00)		(11000.00)		(11947.39)		(10000.00)
2-41-00-250	R&M - Waterlines		(19000.00)		(18500.00)		(18000.00)		(26559.77)		(18500.00)
2-41-00-274	Insurance	actual	(16000.00)		(15500.00)		(14996.00)		(11591.00)		(11591.00)
2-41-00-520	Equipment Repair & Maint.		(2500.00)		(2250.00)		(1500.00)		(1288.72)		(10000.00)
2-41-00-540	Utilities - Power & Gas		(15500.00)		(15000.00)		(14000.00)		(13413.06)		(13000.00)
2-41-00-542	Carbon Levy		(2000.00)		(1850.00)		(1650.00)		(1571.83)		(1700.00)
			(3545.49.16)	\$	(360,245.63)	\$	(365,146.00)	\$	(390,921.57)	\$	(387,530.26)
	SURPLUS(DEFICIT)		(122048.29)	\$	(134,515.98)	\$	(118,784.55)	\$	(178,231.32)	\$	(164,046.67)
ACCT #	DESCRIPTION	NOTES	2027 BUDGET	2026 BUDGET	2025 BUDGET	12/31/2024 ACTUAL	2024 BUDGET				
SEWER											
1-42-00-410	Debtenture Collected		23057.50	23057.50	23057.50	23652.61	23626.20				
	Sale of Sewer Service		33978.53	32988.86	32028.02	54710.70	54650.77				
			57036.03	\$ 56,046.36	\$ 55,085.52	\$ 78,363.31	\$ 78,276.97				
2-42-00-215	Telephone - Lift Station		(1000.00)	(950.00)	(950.00)	(907.68)	(950.00)				
2-42-00-250	R&M - Sewer Line		(3500.00)	(3000.00)	(2500.00)	(900.13)	(4000.00)				
	- Flushing Lines		(4500.00)	(4000.00)	(4000.00)	(3392.55)	(4000.00)				
2-42-00-274	Insurance	actual	(700.00)	(650.00)	(634.00)	(614.00)	(614.00)				
2-42-00-520	Equipment R & M		(1000.00)	(1000.00)	(1000.00)	(1000.00)	(1000.00)				
2-42-00-540	Utilities - Power & Gas		(1900.00)	(1800.00)	(1700.00)	(1659.64)	(1200.00)				
2-42-00-831	Debtenture -Interest		(9914.14)	(9914.14)	(9914.14)	(10323.85)	(10720.77)				
2-42-00-832	Debtenture -Principal Dec 2042		(13143.36)	(13143.36)	(13143.36)	(12733.65)	(12336.73)				
			(35657.50)	\$ (34,457.50)	\$ (33,841.50)	\$ (30,531.50)	\$ (34,821.50)				
	SURPLUS(DEFICIT)		21378.53	\$ 21,588.86	\$ 21,244.02	\$ 47,831.81	\$ 43,455.47				
GARBAGE COLLECTION & DISPOSAL											
2-43-00-410	Garbage Site Main. Fee	46 increase	45827.58	44064.98	42370.17	40740.55	40750.10				
1-43-00-411	Fees - Lg Item & Burn Pit										
1-43-00-990	Misc.		45827.58	\$ 44,064.98	\$ 42,370.17	\$ 40,740.55	\$ 40,750.10				
2-43-00-100	Contract labour - Transfer Station	36 increase	(13500.00)	(13100.00)	(12700.00)	(12069.56)	(9155.30)				
2-43-00-200	Contracted Services - Transfer Station		(12000.00)	(12500.00)	(12000.00)	(11572.37)	(11000.00)				
2-43-00-220	Membership - DDSWMA	25 requisition 521442.96 + transfer from 51997.31	(25000.00)	(24000.00)	(22555.27)	(20868.91)	(20868.91)				
2-43-00-250	R&M - Garbage Truck		(1000.00)	(1000.00)	(800.00)	(677.78)	(800.00)				
2-43-00-260	R&M - Waste Transfer Site						(500.00)				
2-43-00-274	Insurance - Garbage Truck	actual	(1100.00)	(1050.00)	(1023.00)	(999.00)	(999.00)				
2-43-00-510	Supplies		(1700.00)	(1600.00)	(1490.00)	(1376.58)	(1200.00)				
2-43-00-520	Vehicle Supplies		(1800.00)	(1700.00)	(1400.00)	(1336.99)	(1800.00)				
2-43-00-540	Utilities - Power & Gas Transfer Station										
			(57100.00)	\$ (54,950.00)	\$ (51,948.27)	\$ (48,901.19)	\$ (46,323.21)				
	SURPLUS(DEFICIT)		(11272.42)	\$ (10,885.02)	\$ (9,578.10)	\$ (8,160.64)	\$ (5,573.11)				

[illegible]

REQUEST FOR DECISION



Subject: Letter of Recognition

Prepared By: Lori Miller

Council Meeting Date: April 9, 2025

Agenda Item: 8F.

Background: Mayor Burke thought it would be fitting for Council to acknowledge the amount of work the Rockyford Agricultural Society had to complete because of the carbon monoxide leak and the resulting inspections. We recently received a letter from Occupational Health and Safety to let us know that everything is now in compliance.

Options:

1. Council can discuss and send the attached letter.
2. Council can discuss and make recommendations for changes to the letter.
3. Council can decide not to acknowledge the work of the Rockyford Ag Society.

Financial Implications: N/A

Communication: N/A

Recommendation: That council discuss and send the attached letter to the Rockyford Agricultural Society in recognition of the work that has taken place.



Village of Rockyford

Box 294, Rockyford, Alberta T0J 2R0
Phone: (403)533-3950
Email: village@rockyford.ca

April 10, 2025

Rockyford Agricultural Society
Box 85
Rockyford, AB.
T0J 2R0

Dear Board of Directors and members,

The Village of Rockyford Council would like to congratulate you on a job well done after the carbon monoxide leak. We have received the final report from Occupational Health and Safety which states that you have completed everything that they require and that your organization is now in full compliance. We recognize that there was a lot of work accomplished in a short period of time.

Sincerely,

Darcy J. Burke
Mayor

REQUEST FOR DECISION



Subject: Request from Rockyford Agricultural Society to use line of credit

Prepared By: Lori Miller

Council Meeting Date: April 9, 2025

Agenda Item: 8G.

Background: The Rockyford Agricultural Society needs to replace the ice plant in the curling rink. They have requested to use the Village line of credit for this.

Options:

1. Council can discuss and allow the use of the line of credit with conditions as they see fit.
2. Council can discuss and allow the use of the line of credit with the condition interest is paid monthly.
3. Council can deny the request to use the Village line of credit.

Financial Implications: N/A

Communication: N/A

Recommendation: That council discuss and allow the use of the line of credit with conditions as they see fit.

Line of credit

From Evan Koester <ekoester@telus.net>

Date Thu 3/27/2025 6:52 PM

To Lori Miller <cao@rockyford.ca>

Hello

I am am on writing you on behalf of the Rockyford Ag Society to see if we would be able to use the Towns line of credit to be used for the curling rink plant that needs to be replaced.

Thank you

Evan Koester

Ag society president.

Sent from my iPhone

REQUEST FOR DECISION



Subject: Six Acre Parcel

Prepared By: Lori Miller

Council Meeting Date: April 9, 2025

Agenda Item: 8H.

Background: Mayor Burke would like to discuss options for the six-acre parcel.

Options:

Financial Implications: N/A

Communication: N/A

Recommendation:

REQUEST FOR DECISION



Subject: Western Irrigation District

Prepared By: Lori Miller

Council Meeting Date: April 9, 2025

Agenda Item: 8l.

Background: The Western Irrigation District is requesting a one-year extension amendment to our Municipal Conveyance agreement. The existing terms and conditions will apply, subject to a 4% increase in annual fee. I require council direction to enter into the agreement.

Options: 1. Council can make a motion to grant the one-year extension amendment with Western Irrigation District.

Financial Implications: N/A

Communication: N/A

Recommendation: That Council move to grant the one-year extension amendment.



WESTERN IRRIGATION DISTRICT

March 17, 2025

Village of Rockyford
c/o Wheatland Regional Corporation
110 Main Street
Rockyford, AB T0J 2R0

Re: One Year Extension Amendment for Municipal Conveyance
Village of Rockyford – W ½ 22-26-23 W4M

The WID appreciates our ongoing business collaboration. As the expiration date of our current Water Conveyance Agreement for Municipal Purposes # 6-11-15, dated May 1, 2015 passed on September 30, 2024, the WID is formally proposing to extend the existing agreement for an additional year under the same terms and conditions, subject to a 4% increase in the annual fee, which is keeping with the annual increase from the past ten years.

We believe that a one-year extension via amendment will provide both parties with stability while ensuring continuity in our ongoing projects and initiatives.

Please provide the annual user information and confirmation that you are in agreement with the above proposed course of action. Upon confirmation, the WID will draft an amendment to reflect the extended term and any necessary adjustments, and forward for your review.

We look forward to your response and appreciate your consideration of this extension.

Regards,

WESTERN IRRIGATION DISTRICT

Jeff Gibeau
Executive Manager,
Land & Business Development

REQUEST FOR DECISION



Subject: Rockyford Library

Prepared By: Lori Miller

Council Meeting Date: April 9, 2025

Agenda Item: 8J.

Background: The Rockyford Library appointed Kim Drydale to the board at the March 31, 2025 meeting. The appointment will be for a three-year term.

Options: 1. Council can make a motion to appoint Kim Drydale to the Rockyford Library board with a term expiry date three years after the date of appointment.

Financial Implications: N/A

Communication: N/A

Recommendation: That Council appoints the Kim Drydale to the Village of Rockyford Library Board for the specified term: Kim Drydale -- term expiry date of March 31, 2028

REQUEST FOR DECISION



Subject: Water Repairs @ 90s 2 Restaurant

Prepared By: Lori Miller

Council Meeting Date: April 9, 2025

Agenda Item: 8K.

Background: 90s 2 Restaurant wanted to do some plumbing repairs within their building and were unable to complete the repairs as the curb stop was inoperable. April Geeraert reached out to Wheatland Regional Corporation on behalf of 90s 2 Restaurant requesting they hire someone to complete the repairs. I agreed to paying for the freezing portion of the repairs since the curb stop is our responsibility. There was a misunderstanding in that April thought I had agreed to pay the entire bill. I would not agree to paying for work done within a rate payers' property without council approval.

Options: 1. Council can discuss and approve the payment of the bill for the repairs within the building.
2. Council can discuss and decline to pay for the repairs within the building.

Financial Implications: \$393.75

Communication: N/A

Recommendation: That Council decline to pay the invoice for the repairs within the building.

Wheatland Regional Corporation

P.O. Box 196 Rockyford, AB T0J 2R0
Business: (403)325-9972

SOLD TO:

Village of Rockyford - Repairs
PO Box 294
Rockyford, AB
T0J 2R0

e-transfer
2029 cancelled

INVOICE

INVOICE DATE	PAGE
Feb 21, 2025	1
CUSTOMER #	ACCOUNT #
980	RYF002
INVOICE NUMBER	
2025-00025	

PAYMENT TERMS:

Payment due within 30 days or
interest of 1% will apply.

Not all our
responsibility

24100520

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
	Equipment Chrgs-RYF-Wtr Line Rprs	1,142.5000	1,142.50 N
	Equipment Chrgs-RYF-WRC Fees	57.1300	57.13 N
	COMMENTS: Raplac valve at 90's 2 Restaurant as per Gray's invoice		
Emailed Leah to reverse this invoice. We are only responsible for the portion to freeze the line. Remainder s/b. billed to 90's 2.			
REMIT TO: Wheatland Regional Corporation P.O. Box 196 Rockyford, AB T0J 2R0		SUBTOTAL:	1,199.63
		AMOUNT DUE:	1,199.63

NOT PAID

PM

E-transfer RECEIVED
MAR 21 2025

Wheatland Regional Corporation

P.O. Box 196 Rockyford, AB T0J 2R0
Business: (403)325-9972

INVOICE

INVOICE DATE Mar 21, 2025	PAGE 1
CUSTOMER # 980	ACCOUNT # RYF002
INVOICE NUMBER 2025-00046	

SOLD TO:

Village of Rockyford - Repairs
PO Box 294
Rockyford, AB
T0J 2R0

PAYMENT TERMS:

Payment due within 30 days or
interest of 1% will apply.

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
	OUTSTANDING CHARGES		
	Invoice - 03/06/2025		439.43
	BALANCE FORWARD } invoice 2025-00037		439.43
	CURRENT CHARGES		
	Equipment Chrgs-RYF-Wtr Line Rprs } replaces	767.5100	767.51 N
	Equipment Chrgs-RYF-WRC Fees } invoice	38.3700	38.37 N
	TOTAL CURRENT CHARGES } 2025-00025		805.88
	COMMENTS:		
	Freezing valve at 90's 2 restaurant		
	24100250		
REMIT TO: Wheatland Regional Corporation P.O. Box 196 Rockyford, AB T0J 2R0		SUBTOTAL:	1,245.31
		AMOUNT DUE:	1,245.31

Wheatland Regional Corporation

P.O. Box 196 Rockyford, AB T0J 2R0
Business: (403)325-9972

INVOICE

INVOICE DATE Mar 21, 2025		PAGE 1
CUSTOMER # 1233	ACCOUNT # Zhou	
INVOICE NUMBER 2025-00047		

SOLD TO:

Yue Yan Zhou
PO Box 218
Rockyford, AB
T0J 2R0

PAYMENT TERMS:

Payment due within 30 days or
interest of 1% will apply.

QUANTITY	DESCRIPTION	UNIT PRICE	AMOUNT
	Equipment Chrgs-RYF-Wtr Line Rprs	375.0000	375.00 N
	Equipment Chrgs-RYF-WRC Fees	18.7500	18.75 N
	COMMENTS: Replace water valve		
REMIT TO: Wheatland Regional Corporation P.O. Box 196 Rockyford, AB T0J 2R0		SUBTOTAL:	393.75
		AMOUNT DUE:	393.75

Re: Invoice #2025-00047

From Leah Jensen <admin@wrc-ab.ca>

Date Thu 4/3/2025 1:59 PM

To April Geeraert <Geeraert.april@hotmail.com>; office@wrc-ab.ca <office@wrc-ab.ca>; Lori Miller <cao@rockyford.ca>

Good afternoon April,

Yes, the curb stop was not able to be shut off so this left the only option of freezing the inside waterline in order to have the main shut off valve replaced. The Village agreed to pay for the freezing of the line only, because the curb stop is inoperable. The replacement of the main valve is the expense of Yue Yan Zhou. WRC was requested by yourself, to contact a contractor to do this work, and we did. Gray's performed the work and divided the bill separating the expense of the freezing and the valve replacement. Gray's was the only contractor we could find that had the ability to freeze the waterline. I understand that if the property owner had the ability to shut the water off it would have been a cheaper repair, but unfortunately these were the circumstances we had to deal with.

If Yue Yan Zhou is unable to pay the \$400 outright, we can draw up a payment plan for them to make monthly payment installments.

We would like to note, that the water meter for the 90's 2 Restaurant needs to be replaced. Please email our office with a date and time that works best for them and our operators will replace the meter.

Thank you,



Leah Jensen
General Manager
Wheatland Regional Corporation
PO Box 196, Rockyford, AB, T0J 2R0
PH -1.403.325.9972
admin@wrc-ab.ca
www.wrc-ab.ca

PRIVILEGED AND CONFIDENTIALITY NOTICE

Computer viruses can be transmitted by email. Recipient should check this e-mail and any attachments for the presence of viruses. Sender and sender company accept no liability for any damage caused by any virus transmitted by this email. This communication is intended for the use of the recipient to which it is addressed, and may contain confidential, personal, and/or privileged information. Any communication received in error, or subsequent reply, should be deleted or destroyed and the receiver should notify writer by reply.

On 04/03/2025 1:01 p.m., April Geeraert wrote:

Good afternoon Ladies,

Yue Yan Zhou received this invoice in the mail regarding a water valve replacement. When I talked to you back in November/December about this the issue was we couldn't shut the water off at the curb stop to fix the main valve inside to replace a leaking valve that went outside. You had 2 guys come out here and both times they were unsuccessful. I was under the impression that since you weren't fixing her main shut off that the village was to cover the cost of this valve replacement. A \$400 charge is a significant charge for what would have cost \$50 to had we been able to shut off the curb stop valve.

Thanks,
April Geeraert
403-901-4711

REQUEST FOR DECISION



Subject: Bylaw No. 2025-004, Fees and Charges Bylaw

Prepared By: Lori Miller

Council Meeting Date: April 9, 2025

Agenda Item: 8L.

Background: The Fees and Charges Bylaw is updated yearly to reflect the rates required for ensuring we are as accurate as possible in our budget. This year I have increased the water and garbage rates by 4% while lowering the sewer rates to try to alleviate the large deficit in water and the surplus in sewer charges.

I have increased the monthly camping rates by \$50 to reflect the increases in utilities and to maintain our pricing in comparison to other campgrounds in the area. Those with 30 amp service will increase to \$750/month and those with 50 amp service will increase to \$800/month.

Options: 1. Council can discuss and approve the Fees and Charges Bylaw.
2. Council can discuss and reject the Fees and Charges Bylaw while making recommendations.

Financial Implications: These increases are necessary to achieve budgetary goals.

Communication: N/A

Recommendation: That Council give first and second reading to Bylaw 2024-005.
That Council give permission to proceed to third and final reading of Bylaw 2024-005.
That Council give third and final reading to Bylaw 2024-005.

**VILLAGE OF ROCKYFORD
BYLAW NO. 2025-004
FEES AND CHARGES BYLAW**

A Bylaw of the Village of Rockyford in the Province of Alberta, to establish Fees and Charges for the provision of services.

WHEREAS, pursuant to the *Municipal Government Act*, R.S.A. 2000 Chapter M-26; , a Council may pass bylaws for municipal purposes respecting the following:

7(f) services provided by or on behalf of the municipality.

AND WHEREAS, pursuant to the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, a Council may pass bylaws for municipal purposes respecting the following matters:

8(c) (i) establishing fees for licenses, permits and approvals, including fees for licenses, permits and approvals that may be in the nature of a reasonable tax for the activity authorized or for the purpose of raising revenue.

NOW, THEREFORE, the Council of the Village of Rockyford, in the Province of Alberta, hereby enacts as follows:

TITLE

1. This Bylaw shall be cited as the "Fees and Charges Bylaw"
2. Schedule "A" of this Bylaw establishes the Fees and Charges for the services provided by the municipality and the costs of licenses, permits and approvals.

REPEAL

This Bylaw repeals Bylaw 2024-005 and any amendments.

This bylaw shall take effect as and from the third and final reading.

Read a first time this ____ day of _____, 2025

Read a second time this ____ day of _____, 2025

Received permission to proceed to third and final reading this ____ day of _____, 2025

Read a third and final time this ____ day of _____, 2025

Mayor

Administrator

SERVICE ITEM	2025 FEE		2024 FEE	
TAXATION				
Tax Penalty (Aug. 1)	18%		18%	
Tax Penalty (2nd Penalty - Jan. 1)	18%		18%	
Tax Recovery Costs	Costs Incurred		Costs Incurred	
Tax Search	\$	10.00	\$	10.00
Tax Certificate	\$	75.00	\$	75.00
Tax Assessment Appeals	\$	60.00	\$	60.00
FOIP Request	\$	25.00	\$	25.00
PHOTOCOPIES & FAXES				
Photocopies	.25/sheet .50/double sided		.25/sheet .50/double sided	
Photocopies (Local Clubs/Groups)	.15/sheet .25/double sided		.15/sheet .25/double sided	
Faxes (Local)	NC		\$ -	
Faxes (Long Distance)	NC			
If a local club or group supplies paper	.05/sheet .10/double sided		.05/sheet .10/double sided	
MISCELLANEOUS				
NSF Fees	\$	60.00	\$	60.00
Dog Licenses (Unaltered)	\$	60.00	\$	60.00
Dog Licenses (Altered)	\$	30.00	\$	30.00
WATER RATES				
Water Levy-(W1) Residential	\$	47.99	\$	46.14
Water Levy - (W2) Business	\$	82.09	\$	78.93
Water Levy -(W3)Arena/School/Hall	\$	82.09	\$	78.93
Water Levy -(W4)Seniors	\$	82.09	\$	78.93
Water Levy -(W7)5-Plex	\$	175.43	\$	168.68
Per Cubic Meter (W1,2,3,4,7)	\$	2.15	\$	2.07
Water Flat Rate - Vacant Property	\$	62.13	\$	59.74
Disconnect/Reconnect	\$	60.68	\$	58.35
Bulk Water - Commercial	0.05627		0.0541059	
Bulk Water - Farmer	0.033762		0.03246354	
Water Meter(new installation)	\$	725.00	\$	725.00
SERVICE ITEM	2024 FEE			
SEWER FEES				
Sewer -(SEW1) Residential	\$	9.02	\$	23.32
Sewer -(SEW 2) Business	\$	14.12	\$	40.13
Sewer -(SEW3)Hall/School/Arena	\$	14.60	\$	37.73
Sewer -(SEW4)5 Plex/Senior's Manor	\$	44.95	\$	116.23
Lagoon Levy (L2013)	\$	11.65	\$	11.65
Deposit on Sewer Snake	\$50.00 (refundable)		\$50.00 (refundable)	
Sewer Camera	\$187.50/property - operated by Public Works (non-refundable)		\$180.25/property - operated by Public Works (non-refundable)	
Garbage Fees				
Garbage -(GAR1)Residential/Business	\$	19.87	\$	19.11
Garbage -(GAR2)Senior's Manor/5-Plex/School	\$	99.37	\$	95.55
Garbage -(GAR3)Hall	\$	29.24	\$	28.12
Camping Fees				
Power/Water/Sewer	\$35.00/night		\$35.00/night	
Power/Water	\$30.00/night		\$30.00/night	
Dry Camping	\$15.00/night		\$15.00/night	
Power/Water/Sewer 50 amp service	\$45.00/night		\$45.00/night	
Monthly Rate (year round 30 amp service)	\$750/month		700.00/month	
Monthly Rate (year round 50 amp service)	\$800/month		750.00/month	
Sani-Dump with camping	Free		Free	
Sani-Dump with NO camping	\$	5.00	\$	5.00
RV Storage Lot	\$30/month - minimum 6 months payment at a time		\$25/month - minimum 6 months payment at a time	
Misc. Public Works				
Gravel/Asphalt (if available)	\$25.00/tractor bucket (not levelled)		\$25.00/tractor bucket (not levelled)	

Dirt (if available)	\$10.00/tractor bucket (not levelled)	\$10.00/tractor bucket (not levelled)
Unightly Premises Clean-Up (weeds/snow)	\$100.00/hour - minimum charge 3 hrs	\$100.00/hour - minimum charge 3 hrs
SERVICE ITEM	2025 FEE	2024 FEE
Development Fees		
Business License Fees	\$50.00/year	\$50.00/year
Home Based Business	\$100.00/year	\$100.00/year
Daily Business License	\$25.00/day	\$25.00/day
Business License Cannabis Retail or Café	\$250.00/year	\$250.00/year
Compliance Letter	\$ 150.00	\$ 120.00
Development Permit - Single Dwelling (permitted use)	\$ 250.00	\$ 200.00
Development Permit - Single Dwelling (discretionary use)	\$325 plus advertising & notification	\$325 plus advertising & notification
Development Permit - Accessory Bldg. (Shed)	\$ 50.00	\$ 30.00
Development Permit - Accessory Bldg. (Garage)	\$ 100.00	\$ 75.00
Development Permit - Minor Renovations	\$ 100.00	\$ 75.00
Development Permit - Major Renovation	\$ 200.00	\$ 150.00
Development Permit - Deck/Fence	\$ 50.00	\$ 25.00
Commercial Development (permitted use)	\$ 350.00	\$ 200.00
Commercial Development (discretionary use)	\$425 plus advertising and notification costs	\$300 plus advertising and notification costs
Commercial Development Cannabis Retail or Cannabis Café	\$750 plus advertising and notification costs	\$750 plus advertising and notification costs
Home Based Business Development Permit	\$100.00	\$50.00

SERVICE ITEM	2025 FEE	2024 FEE
Development Fees Cont'd		
Wireless Communication Facilities (Cell Tower)	\$ 1,000.00	\$ 1,000.00
Change of Permitted Use to another Permitted Use in same Land Use District	\$200.00 (non-refundable)	\$200.00 (non-refundable)
Change of Owner - no change of use	\$ 100.00	\$ 100.00
Demolition Permit	\$ 300.00	\$ 270.00
Change of Permitted Use to Discretionary Use	\$500.00 plus advertising and notification	\$450.00 plus advertising and notification
Land Use Bylaw Amendment	\$1,000.00 plus any professional fees at cost (non-refundable)	\$1,000.00 plus any professional fees at cost (non-refundable)
Subdivision or Boundary Redesignation	\$1000.00 plus professional fees invoiced at cost (non-refundable)	\$1000.00 plus professional fees invoiced at cost (non-refundable)
Subdivision/Development Appeal	\$300.00/appeal	\$300.00/appeal
Performance Securities	2025 FEE	2024 FEE
Garage Addition	\$ 1,000.00	\$ 1,000.00
Residential Unit	\$ 5,000.00	\$ 5,000.00
Commercial/Industrial	\$ 10,000.00	\$ 10,000.00
Demolition	\$ 5,000.00	\$ 5,000.00

*Development that commences prior to the issuance of a permit will result in double the applicable fees

Commonly Asked Questions

The Government of Alberta is enhancing civilian governance of RCMP-policed communities to ensure they have a voice in setting local and province-wide policing priorities and performance goals by creating municipal and regional policing committees, as well as a Provincial Police Advisory Board.

This document provides answers to questions that were asked during the information sessions, which were held Dec. 17 and 18, 2024. Where appropriate, we have included updated information to reflect the current state and provide an accurate response.

Information Session 1: Municipal Population over 15,000

Will there be any further regulation change or direction on structure/operations of the committees forthcoming?

The act and the regulations came into force March 1, 2025. Further amendments or new regulations are not anticipated in the short term.

Is there an expectation as to when the committees need to be operational?

Due to the development of a new enhanced security check process for police governance bodies, most committees will experience delays in their appointment process. However, the expectation is that municipalities are taking all necessary steps to establish their bylaws and recruit/appoint members, as quickly as possible.

Municipal elections are happening in the fall. Could we delay appointing committee members until after the election?

As above, the legislation and accompanying regulations are in force. The expectation is that municipalities take all necessary steps to establish their committees, or appoint members, as soon as possible.

Why was the timeline for implementation so tight?

We recognize some communities may need more time to determine the best approach and to develop and pass a bylaw. We will remain connected with individual communities to gauge their progress towards implementing the bylaw and appointing committee members.

Our policing committee has a committee member code of conduct that has been established in the bylaw. Can that stay or does it have to be removed?

The legislation sets out a minimum standard. Municipalities may wish to ensure they have a suite of policies governing their policing committee and a code of conduct is highly recommended.

Does the act require that the committee be established through bylaw?

The committee would be established through the municipality's usual bylaw channels. Training materials are available through the Government of Alberta's Police Governance E-Learning Training Program. Bylaw templates and other useful resources are available on the Alberta Association of Police Governance's website: aapg.ca.

We recognize that passing bylaws can take time and may require community consultation.

Can you elaborate on the process of a ministerial appointment to the committees? What will be the process? What will be the criteria for selection? Does a municipality have any input on this?

Ministerial appointments to committees follow the appointment process for agencies, boards and commissions coordinated by the Government of Alberta. There are a few methods for provincial appointments to municipal governance bodies. The Minister may choose to appoint members either directly or through an open competition or a combination of these two methods.

Provincial appointments will proceed in a manner that ensures the best representation on the governance bodies.

The Government of Alberta recognizes the critical importance of local oversight and input to policing. It is important to ensure community and municipality-specific concerns and trends are not overlooked, particularly for areas that have diverse and geographically dispersed populations and demographics.

Will the provincial appointments be limited to residents of the municipality for which the policing committee is set up?

The new model, consisting of a mixture of municipal and provincial appointments, ensures sufficient representation from both local and provincial government while allowing the municipalities to hold the majority of representation. This brings Alberta into alignment with other jurisdictions in Canada that facilitate provincial appointments to governance bodies.

Currently, municipal and provincial appointments are not restricted to residents of the municipality establishing the municipal policing committee.

Is it counter-intuitive to have the creation of municipal policing committees to enhance community input and involvement, while allowing for the GOA ministerial appointment of committee members?

Provincial appointees are subject to the individual bylaws of the police governance body to which they are appointed. The Minister of Public Safety and Emergency Services is responsible for ensuring that adequate and effective police services are provided across the province, and the decision to mandate provincial appointees on police governance bodies is a logical extension of the minister's mandate.

It is common practice to have provincial appointees on police boards and commissions across Canada, including B.C., Ontario, Manitoba, New Brunswick and Nova Scotia.

Our municipality has a policing committee that consists of nine members, do we need to reduce that number down to seven to align with this new regulation?

The Police Governance (Ministerial) Regulation states that a municipal policing committee shall consist of not fewer than three members and not more than seven members appointed by the municipality's council. To align with the regulation, the municipality would have to reduce the size of the municipal policing committee to seven. The minister may also make appointments to the committee.

The regulation states that if a municipal policing committee consists of:

- (a) three members, the Minister may appoint one member to the committee,
- (b) four to six members, the Minister may appoint up to two members to the committee, or,
- (c) seven members, the Minister may appoint one member for each group of three members appointed to the committee, including any remaining group that is fewer than three members.

Why are chief elected officials not allowed to chair the committee?

This provision has been in the *Police Act* since the inception of governance bodies in the legislation. Further, the legislation also states that elected officials, mayors, and vice mayors cannot be elected as a vice chair, demonstrating the committee or commission is operating outside the normal course of political influence.

Is it a correct reading of the regulations to state that a committee could, potentially, consist of only council members?

While the legislation in its current form does not explicitly require community representation on all committees – and this may allow for some committees to be composed solely of council members – the intended purpose of these requirements to ensure community representation on every committee.

The Ministry is currently reviewing this aspect of the regulation to ensure consistency across police governance bodies and to support strong community and civilian involvement in policing oversight.

For municipal policing committees, the municipality typically conducts a recruitment process to engage interested community members. Regional policing committees may also follow a similar approach or may choose to appoint a council member as their representative, based on what they determine best represents their interests at the regional level.

Public access was indicated during municipal police committee meetings - is creating public access a requirement?

Public access is a feature of police governance that creates transparency and builds the public trust. There is latitude for a municipality to decide what an appropriate level of public involvement should be. By being present and observing / participating members of the community can better understand the purpose and scope of the municipal policing committee, thereby increasing engagement, public interest and input. Typically, the structure of meetings of police governance bodies involves a public portion and a private or “in-camera” portion of meetings. In-camera portions of meetings typically are set aside for official matters having to do with personnel or detachment issues that may be sensitive or confidential in nature.

Are committee members compensated for attending meetings? Are the provincially appointed members going to be compensated?

Municipal policing committees are formed under municipal bylaw and remain a municipal responsibility, meaning that municipalities are responsible for the costs of establishing, administering, and sustaining membership of municipal and regional policing committees. This also applies to provincially appointed members who are expected to participate at the same level.

Municipalities do have the option of using a portion of their annual Police Support Grant, which allows funds to be used for governance and local police oversight.

Communities with populations between 5,000 and 15,000 may also take the opportunity to share costs related to RCMP governance by becoming part of a regional policing committee.

Can you explain the expectations and standards surrounding the new required community safety plans?

The act creates a requirement for police governance bodies to create, maintain and submit community safety plans to the Ministry of Public Safety and Emergency Services. In the coming months, more information, tools, training and templates will be made available to support committees with this responsibility.

Will there be a standardized template for municipal police committee annual reporting?

Wherever possible and as deemed useful to municipalities and governance bodies, the Ministry will work with municipalities and the Alberta Association of Police Governance to provide templates for those plans that are submitted to the Ministry in order to provide for consistency.

Were municipalities directly consulted in the creation of the committee requirement and what feedback did they give?

Albertans shared their thoughts on policing and their experiences with the police through an online survey from Dec. 3, 2020 to Jan. 4, 2021. In late 2020 and early 2021, government officials met with stakeholders, including police associations, First Nations, community leaders, municipalities, and culturally and ethnically diverse communities.

Following the proclamation of the *Police Amendment Act*, 2022 a series of amendments were set to come into force over the next three years. The ministry engaged with municipalities, municipal associations and the RCMP about RCMP governance bodies, their composition, roles, and functions during January and February of 2024. The feedback helped to inform the Police Governance Regulation and the Police Governance (Ministerial) Regulation that were enabled by the *Police Amendment Act* 2022.

Information Session 2: Regional Policing Committees

Population
Over
5000

What is the composition of a regional policing committee?

Regional policing committees will consist of at least one member appointed by each municipality (with an MPSA) for a period of two to three years. They can also include additional members appointed by municipalities with the agreement of all the municipalities in the region where the municipality is located.

The four regions are: Central Alberta; Southern Alberta; Eastern Alberta and Western Alberta and utilize the regional boundaries of the Alberta RCMP in Alberta.

If we currently have a policing committee, do we have to still get ministerial approval to maintain this?

If a municipality between 5,000 and 15,000 population, with a Municipal Police Service Agreement (MPSA), currently has a policing committee and wishes to continue with that committee, they may elect to opt out of the regional policing committee.

To opt out of the regional policing committee, a municipality must seek ministerial approval by writing to the Minister to request permission to continue operating their municipal policing committee and confirming the municipal policing committee bylaw will align with the Police Governance Regulation and the Police Governance (Ministerial) Regulation.

Is there a notification or application process opt out of the regional committee. Are there certain requirements or criteria that a municipality has to meet in order to be considered?

To initiate the process of obtaining ministerial approval, a municipality should make a motion in council to opt out of the regional committee and write to the Minister requesting approval to establish their own municipal policing committee.

There is no requirement or criteria; a municipality must simply identify its intentions and the benefits to the community and confirm that the municipal policing committee bylaw will align with regulations.

In terms of regional committees, will the province designate the regions or are they leaving it up to the municipalities to decide on the size of the committee or region?

As identified above, the regions are aligned with the current RCMP Districts (east, west, central and south). We recommend that municipalities within a region connect with each another, so they are actively and collectively aware of which communities intend to opt out and which ones want to remain in the regional committee.

Can MPSA municipalities and Provincial Police Service Agreement (PPSA) municipalities form a regional committee?

Communities policed by the PPS do not have a requirement to form a police governance body. All PPSA communities fall under the purview of the Provincial Police Advisory Board.

Informal police advisory committees or regional police advisory committees continue to exist and collaboration amongst neighboring communities is recognized as being valuable. Although these advisory groups are not recognized in legislation an MPSA community along with neighboring PPSA communities may collaborate to form an informal police advisory committee. There is more information on this topic in section 3.

What is the reasoning for requiring an enhanced security clearance as opposed to reliability status?

A modern, robust security clearance framework will help ensure the integrity of appointees, as well as information, infrastructure and reputation of the committees.

All appointees should be properly vetted to ensure public trust in government institutions and processes, which in turn would improve public safety. Security incidents within Canada's public service community, including law enforcement, have demonstrated the importance of strong vetting practices reflected in the enhanced security clearance process.

Have there been discussions on the anticipated impacts on detachment commanders to be able to support the number of committees they may have to support?

The Ministry of Public Safety and Emergency Services engages in regular meetings with Alberta RCMP K Division and remains in close contact with the division during the implementation of these governance bodies. There will be impacts, as there are with most shifts in policy at a provincial level, but the RCMP have pledged to work collaboratively with all partners to ensure the transition to this new governance framework is successful. RCMP detachments have always worked together with municipalities; the shift to this governance model is just a more formalized way of doing this. The ministry welcomes feedback from the RCMP and municipalities with respect to the new governance structures.

The same detachments will be required to align with municipal, regional, and the provincial police oversight bodies. How will conflicting priorities among these groups be handled and who ultimately directs the detachment priorities?

Alberta RCMP leadership and the RCMP Districts will determine the best way to address their participation in municipal and regional policing committees. Any issues encountered will be managed through regular meetings between the ministry and Alberta RCMP K Division.

Information Session 3: Provincial Police Advisory Board (PPAB)

Do we have to pass a bylaw if we fall under the PPAB?

PPSA communities who fall under the purview of the Provincial Police Advisory Board are not required to form a governance body and are not required to establish any formal bylaws at the community/municipal level. Small and rural communities with populations under 5,000 including municipal districts and counties who are policed by the RCMP will be represented by the Provincial Police Advisory Board (PPAB). The PPAB is established by the Government of Alberta.

How will representatives be selected within the four divisions?

The Minister will appoint 15 representatives following the existing appointment process to agencies, boards and commissions coordinated by the Government of Alberta. The Minister can appoint in three ways: via a direct appointment, an open competition or a combination of these methods. The act and regulations are prescriptive about the composition of the PPAB, so these requirements must be met. For the First Nations and Metis Settlements' representations, these nominations will come from the communities themselves.

As provided for in the *Police Act* and Police Governance Regulations, the PPAB will include:

- First Nations representation: The *Police Act* prescribes at least one member from a First Nation, nominated by the First Nation, and the regulation includes two additional First Nations representatives. The regulations make allowance for additional First Nations members.
- At least one member from a Metis Settlement or community, nominated by the Metis Settlement or community.
- Two Rural Municipalities of Alberta representatives.
- Two Alberta Municipalities representatives.
- Four representatives, one from each RCMP district, who are members of the community (not RCMP members).
- Three other representatives with consideration given to geographic representation, expertise and other desirable attributes that will contribute to the PPAB's ability to serve the 280+ small and rural communities it represents.

Why just three Indigenous representatives when there are four RCMP divisions?

The three Indigenous representatives are not bound by geographic districts. These representatives would serve in the broader interest of the board and may be nominated by their Nation to act in respect of the interests of all indigenous communities.

The First Nations communities policed by the RCMP are not considered municipalities and are not among the PPSA communities that fall under the *Police Act*. Instead, these communities are part of a framework agreement with the Government of Canada. Existing Community Consultative Groups apply in some of the RCMP-policed First Nations communities.

For municipal representation, does the legislation specify that PPAB membership be elected officials, or can they be community members at large?

The PPAB will be a blend of elected officials and residents from communities across Alberta.

How can PPSA communities ensure their local priorities and concerns are heard?

Communities should establish strong communication networks and channels with the PPAB to ensure their interests are represented to the ministry and Alberta RCMP. In addition, communities should expect that the PPAB will, in turn, represent information to them from the Ministry and Alberta RCMP.

The PPAB will help advance the interests of small and rural RCMP-policed communities by:

- Advising and supporting collaboration between the RCMP, communities and community agencies on integrated community safety planning.
- Representing the interests of communities served by the RCMP under a provincial police service agreement.
- Reporting annually on progress related to provincial police service priorities, provincial police service resourcing, and related initiatives.
- Working with the RCMP and the Ministry of Public Safety and Emergency Services to communicate with municipalities about provincial priorities, resourcing, and community specific challenges.

What is the mandate of the Provincial Police Advisory Board?

As per the roles and functions mentioned above, the PPAB will help foster effective communication and collaboration between the RCMP and the Ministry of Public Safety and Emergency Services with communities on matters of public safety or issues affecting their Alberta's small and rural communities.

What if the policing priorities identified by these existing regional advisory committees clash with those identified by the new PPAB?

The PPAB will represent the collective interests of small and rural communities across Alberta. Given the diverse needs of different regions, some variation in priorities is natural. The board will work to foster collaboration and ensure local concerns are heard, bringing key issues to the attention of the Government of Alberta and the RCMP.

How many meetings does the detachment commander have to go to?

Detachment commanders do not attend meetings of the PPAB. The PPAB will establish a regular meeting cycle with senior leadership at Alberta RCMP, including the commanding officer and representatives from the Ministry of Public Safety and Emergency Services. The PPAB may convene meetings on its own for its membership in deliverance of its mandate. Police members are not appointed to the PPAB.

If we have an enhanced agreement for a Community Peace Officer - does that have any impact?

The PPAB operates at a provincial level. Community Peace Officer programs are managed locally by municipalities and do not fall under the purview of the PPAB.

How is the PPAB envisioned to work with communities that have RCMP detachments that are under an MPSA for the urban portion and a portion of PPSA for the smaller rural component?

Currently, the structure for RCMP governance bodies in legislation is based upon the type of agreement via which a municipality receives policing services. PPSA communities are not required to have police governance bodies. MPSA communities do have governance obligations in administering their agreement and a responsibility to the communities they serve.

PPSA communities may form informal police advisory groups with neighbouring PPSA communities to develop a regional police advisory approach to priority setting and community safety planning. Detachments do participate in local advisory committees with the communities represented. This local advisory approach is outside the scope of legislation but has seen success over the years in Alberta communities.

Do we have to stop having our own meetings with the RCMP (where they report to council on stats, and allow council to ask questions)? What is the status of local police advisory committees?

It is recommended that municipalities' with locally established advisory groups (advisory committees) for informal regional collaborations continue current practices, as these advisory groups add value and facilitate communication within and across communities.

Many of these local and regional advisory groups have been successfully operating in the province for years. For example, Red Deer County operates a Regional Police Advisory Committee for PPSA neighbouring communities, often including other municipal representation. This configuration has proven effective in this jurisdiction as it offers excellent information sharing and engagement opportunities with the local communities and the police. It is recommended that these informal configurations continue.

Given the intent of the legislation is to promote community engagement with the RCMP, could you explain the rationale that municipalities under a PPSA cannot join a joint municipal police committee with a municipality under a MPSA.

While geographically adjacent communities served by the same RCMP detachment may benefit from collaboration, formal governance structures differ based on the type of policing agreement. The legislation does not intend to disrupt effective informal arrangements between communities. If your municipality has established informal collaboration mechanisms that are working well, we recommend maintaining these practices to continue meeting your communities' needs. The formal distinction between governance bodies exists primarily for administrative purposes but should not prevent practical cooperation that serves citizens effectively.

Municipalities under an MPSA have statutory authority over policing, including setting priorities and monitoring performance, while PPSA municipalities provide input through advisory groups without formal oversight powers. This distinction requires separate governance structures but does not prevent informal collaboration. Municipalities are encouraged to maintain any existing cooperative arrangements that effectively support local policing needs.

Can an MPSA municipality fall under the PPAB or does it have to be represented under a regional committee?

Communities with populations over 5,000 that have MPSAs must join a regional committee or have their own municipal policing committee. The PPAB is limited to only serving the needs of those policed by the PPS in an advisory capacity.

Will those interested in participating in the PPAB apply through the GOA's agencies, boards and commissions process? Will opportunities be posted publicly?

Any municipality with an interest in serving as a member on the PPAB should express their interest in writing to the Minister or through their preferred association – Rural Municipalities of Alberta or Alberta Municipalities.

Can municipalities recommend members to the PPAB for ministerial approval?

Municipalities may recommend or nominate an individual to be considered for appointment to the PPAB by writing to the Ministry to advocate on behalf of a person. Communities may also make representation through Rural Municipalities of Alberta and Alberta Municipalities on behalf of someone they feel is an excellent candidate.

Will there be a change in the legislation to recognize the configuration of MPSA and PPSA?

As with any policy change, the ministry will work with municipalities over time to assess what is working well and where adjustments may be needed. Feedback on the new RCMP governance bodies is welcome and can be shared directly with the Minister, through the PPAB, or via albertapolicegovernance@gov.ab.ca.

Were the Alberta Summer Villages Association (ASVA) engaged to provide input into the process?

An invite to the stakeholder sessions would likely have been provided by the Rural Municipalities of Alberta. They should liaise with the RMA in connection with both this matter and future engagements.

Who is responsible for costs associated with the PPAB?

All the costs related to the Provincial Police Advisory Board are borne by the province. There will be no cost to municipalities in terms of the establishment or ongoing operations of this advisory board.

Who can municipalities contact with questions about the new civilian governance bodies?

Municipalities can contact the Ministry of Public Safety and Emergency Services at AlbertaPoliceGovernance@gov.ab.ca with questions and/or support in setting up these new governance bodies.

More information on RCMP civilian governance bodies can be found in the [Police Act](#), [Police Amendment Act](#) and in the [Police Governance Regulation](#) and [Police Governance \(Ministerial\) Regulation](#), found at Alberta King's Printer.

WHEATLAND HOUSING MANAGEMENT BODY

Financial Statements

Year Ended December 31, 2024

WHEATLAND HOUSING MANAGEMENT BODY

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Year Ended December 31, 2024

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INDEPENDENT AUDITOR'S REPORT

To the Board of Wheatland Housing Management Body:

Opinion

We have audited the financial statements of Wheatland Housing Management Body (the Management Body), which comprise the statement of financial position as at December 31, 2024, and the statement of operations and changes in net assets and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Wheatland Housing Management Body as at December 31, 2024, the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

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

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Management Body's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Financial Statements

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

We also:

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

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

Strathmore, Alberta
March 20, 2025

Gregory, Harriman + Associates LLP

Gregory, Harriman & Associates LLP
Chartered Professional Accountants

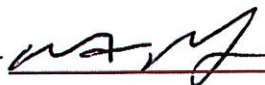
**WHEATLAND HOUSING MANAGEMENT BODY
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2024**

	Wheatland Lodge	Social Housing	TOTAL	
	2024	2024	2024	2023
CURRENT ASSETS				
Cash (Note 3)	\$ 1,190,381	\$ 247,083	\$ 1,437,464	\$ 1,850,153
Accounts receivable	37,422	2,730	40,152	26,969
Goods and Services Tax receivable	57,311	-	57,311	33,324
Inventory	53,995	-	53,995	54,639
Prepaid expenses	-	32,502	32,502	27,649
Security deposits held	-	24,619	24,619	25,104
	<u>1,339,109</u>	<u>306,934</u>	<u>1,646,043</u>	<u>2,017,838</u>
PROPERTY AND EQUIPMENT (Note 4)	<u>3,372,499</u>	<u>14,309</u>	<u>3,386,808</u>	<u>3,223,998</u>
TOTAL ASSETS	<u><u>\$ 4,711,608</u></u>	<u><u>\$ 321,243</u></u>	<u><u>\$ 5,032,851</u></u>	<u><u>\$ 5,241,836</u></u>
CURRENT LIABILITIES				
Accounts payable and accrued liabilities (Note 5)	\$ 319,398	\$ 56,904	\$ 376,302	\$ 432,511
Direct rent advances (Note 6)	-	60,000	60,000	60,000
Deferred revenue (Note 7)	-	150,460	150,460	40,416
Security deposits payable	-	22,370	22,370	23,521
	<u>319,398</u>	<u>289,734</u>	<u>609,132</u>	<u>556,448</u>
OPERATING RESERVE FUND PAYABLE (Note 8)	-	17,200	17,200	17,200
UNAMORTIZED EXTERNAL CONTRIBUTIONS (Note 9)	<u>1,456,229</u>	-	<u>1,456,229</u>	<u>1,392,400</u>
	<u>1,775,627</u>	<u>306,934</u>	<u>2,082,561</u>	<u>1,966,048</u>
NET ASSETS				
Unrestricted	1,019,712	-	1,019,712	1,139,108
Internally restricted funds (Note 10)	-	-	-	305,083
Invested in property and equipment	1,916,269	14,309	1,930,578	1,831,597
	<u>2,935,981</u>	<u>14,309</u>	<u>2,950,290</u>	<u>3,275,788</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 4,711,608</u></u>	<u><u>\$ 321,243</u></u>	<u><u>\$ 5,032,851</u></u>	<u><u>\$ 5,241,836</u></u>

APPROVED ON BEHALF OF THE BOARD:



Director



Director

**WHEATLAND HOUSING MANAGEMENT BODY
STATEMENT OF OPERATIONS
YEAR ENDED DECEMBER 31, 2024**

	Wheatland Lodge	Social Housing	TOTAL	
	2024	2024	2024	2023
OPERATING REVENUE				
Rent revenue	\$ 1,803,565	\$ 640,987	\$ 2,444,552	\$ 2,294,808
Provincial grants	382,653	251,554	634,207	423,084
Municipal requisitions	438,543	-	438,543	572,792
Interest revenue	66,176	17,605	83,781	101,717
Cable recovery	38,736	20,480	59,216	57,133
Sundry revenue	24,400	25,435	49,835	42,802
Laundry and user fees	34,749	6,640	41,389	40,379
Utilities recovery	-	13,114	13,114	38,675
Donation revenue	4,250	-	4,250	16,252
	<u>2,793,072</u>	<u>975,815</u>	<u>3,768,887</u>	<u>3,587,642</u>
EXPENDITURES				
Wages and employee benefits	1,690,267	331,320	2,021,587	1,921,964
Repairs and maintenance	585,487	257,918	843,405	325,909
Utilities	195,778	230,757	426,535	423,050
Food and kitchen	376,629	-	376,629	364,710
Security	11,845	90,759	102,604	54,024
Cleaning supplies	26,703	21,769	48,472	47,559
Cable	40,897	-	40,897	39,646
Professional fees	26,844	11,000	37,844	47,424
Office	21,876	7,247	29,123	32,682
Program supplies	24,786	1,718	26,504	38,281
Insurance	21,207	2,890	24,097	23,051
Waste removal	12,354	9,603	21,957	26,092
Licenses and memberships	10,424	4,957	15,381	12,372
Travel and convention	6,588	3,378	9,966	19,851
Telephone	7,497	-	7,497	7,874
Interest and bank charges	1,467	1,037	2,504	3,132
Bad debt	-	1,462	1,462	1,408
	<u>3,060,649</u>	<u>975,815</u>	<u>4,036,464</u>	<u>3,389,281</u>
Operating excess of revenue over expenses	<u>(267,577)</u>	<u>-</u>	<u>(267,577)</u>	<u>198,361</u>
CAPITAL				
Amortization of deferred contributions (Note 9)	70,959	-	70,959	75,297
Loss on disposal of asset	-	-	-	(1,363)
Amortization expense	(127,849)	(1,031)	(128,880)	(139,199)
Capital deficiency of revenue over expenses	<u>(56,890)</u>	<u>(1,031)</u>	<u>(57,921)</u>	<u>(65,265)</u>
NET EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	<u>\$ (324,467)</u>	<u>\$ (1,031)</u>	<u>\$ (325,498)</u>	<u>\$ 133,096</u>

The accompanying notes form an integral part of these financial statements.

WHEATLAND HOUSING MANAGEMENT BODY
STATEMENT OF CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2024

	2024		2024	2024	2023
	Unrestricted	Restricted	Invested in Property & Equipment	Total	Total
NET ASSETS, beginning of year	\$ 1,139,108	\$ 305,083	\$ 1,831,597	\$ 3,275,788	\$ 3,142,692
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURES	(325,498)	-	-	(325,498)	133,096
INVESTED IN PROPERTY AND EQUIPMENT	(98,981)	-	98,981	-	-
INTERFUND TRANSFERS	305,083	(305,083)	-	-	-
NET ASSETS, end of year	<u>\$ 1,019,712</u>	<u>\$ -</u>	<u>\$ 1,930,578</u>	<u>\$ 2,950,289</u>	<u>\$ 3,275,788</u>

The accompanying notes form an integral part of these financial statements.

WHEATLAND HOUSING MANAGEMENT BODY
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2024

	<u>2024</u>	<u>2023</u>
OPERATING ACTIVITIES		
Cash provided (used) by operations		
Excess of revenue over expenditures	\$ (325,498)	\$ 133,096
Add non-working capital changes		
Loss on capital assets	-	1,363
Amortization expense	128,880	139,199
Amortization of deferred contributions	(70,959)	(75,297)
	<u>(267,577)</u>	<u>198,361</u>
Net change in non-cash working capital components		
Decrease (increase) in accounts receivable	(13,183)	(25,845)
Decrease (increase) in Goods and Services Tax receivable	(23,987)	(10,749)
Decrease (increase) in inventory	644	250
Decrease (increase) in prepaid expenses	(4,853)	(746)
Increase (decrease) in accounts payable and accrued liabilities	(56,208)	51,797
Decrease (increase) in security deposits held	485	(1,383)
Increase (decrease) in security deposits payable	(1,152)	228
Increase (decrease) in deferred revenue	110,044	23,239
	<u>11,790</u>	<u>36,791</u>
Cash provided (used) by operations	<u>(255,787)</u>	<u>235,152</u>
INVESTING ACTIVITIES		
Additions to property and equipment	(291,690)	(275,070)
Additions to unamortized external contributions	134,788	-
Cash provided (used) by investing	<u>(156,902)</u>	<u>(275,070)</u>
Net cash increase (decrease) during the year	(412,689)	(39,918)
Cash, beginning of the year	<u>1,850,153</u>	<u>1,890,071</u>
Cash, end of the year	<u><u>\$ 1,437,464</u></u>	<u><u>\$ 1,850,153</u></u>

The accompanying notes form an integral part of these financial statements.

**WHEATLAND HOUSING MANAGEMENT BODY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

1) Purpose of the Organization

Wheatland Housing Management Body ("The Management Body") is an organization operating and managing social programs aimed at providing affordable housing to low-income Alberta residents who are the most in need. The organization is established as a management body by the provincial ministerial order and is governed by the Alberta Housing Act and its regulations. The management body is a registered Canadian charitable organization operating senior and social housing.

2) Significant Accounting Policies and Reporting Practices

A. Basis of Presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

B. Basis of Accounting

Wheatland Housing Management Body follows the deferral method of accounting for contributions.

C. Revenue Recognition

Unrestricted contributions are recognized as revenue in the year received, or receivable.

Externally restricted non-capital contributions are deferred and recognized as revenue in the year when the related expenses are incurred.

Externally restricted capital contributions are recorded as deferred capital contributions until the amount is invested in capital assets. Amounts invested representing externally funded capital assets are then transferred to unamortized external capital contributions.

Unamortized external capital contributions are recognized in the periods in which the related amortization expense of the funded capital asset is recorded.

Unrestricted investment income is recognized in the year it is earned.

Donations and contributions in kind are recorded at fair value when such value can reasonably be determined.

D. Inventory

Inventory includes food, supplies and linens and is measured at the lower of cost and replacement value. Cost is determined using the first-in, first-out method.

E. Property and Equipment

Property and equipment are stated at cost or deemed cost less accumulated amortization. Contributed property and equipment are recorded at fair market value at the date of contribution.

Property and equipment are amortized over their useful lives on a declining balance basis at the following rates:

Vehicles	30%
Furniture and equipment	20%
Building	5%
Leasehold improvements	5%
Land improvements	5%

The half year rule is in effect in the year of acquisition. No amortization is taken in the year of disposition.

continues ...

WHEATLAND HOUSING MANAGEMENT BODY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

2) Significant Accounting Policies and Reporting Practices (continued)

F. Income Taxes

As a registered not-for-profit organization, the organization is exempt from paying income taxes under Section 149(1)(f) of the Income Tax Act.

G. Government Assistance

Funding to finance operating expenses is provided by Municipal Requisitions and the Province of Alberta. The funding is recorded as revenue when earned in the Statement of Operations.

H. Contributed Assets

Senior self-contained and social housing projects capital assets are owned by Alberta Seniors and Housing.

Due to the difficulty of determining the fair value, contributed assets and related expenses, are not recognized in the financial statements, unless otherwise noted.

I. Contributed Services

The Lodge operation is exempt from paying municipal property tax.

Volunteers contribute an undeterminable number of hours each year to assist the organization in carrying out its service delivery activities.

Due to the difficulty in determining the fair value, contributed services are not recognized in the financial statements.

J. Financial Instruments

The organization initially measures its financial assets and financial liabilities at fair value. The organization subsequently measures all its financial assets and financial liabilities at amortized cost except for investments in equity instruments that are quoted in an active market, which are measured at fair value. Changes in fair value are recognized in net income.

3) Cash

	<u>2024</u>	<u>2023</u>
Lodge		
Bank	\$ 1,145,648	\$ 1,610,973
Due from Social Housing	42,411	30,994
Petty cash	1,536	1,867
Chinook Credit Union Ltd. - common shares	786	748
	<u>\$ 1,190,381</u>	<u>\$ 1,644,582</u>
 Social Housing		
Bank	\$ 289,494	\$ 236,565
Due to Lodge	(42,411)	(30,994)
	<u>\$ 247,083</u>	<u>\$ 205,571</u>
	<u><u>\$ 1,437,464</u></u>	<u><u>\$ 1,850,153</u></u>

The Management Body holds funds that are restricted in use and are to be utilized as funding for specific projects. Since these projects have not been completed for which the funding has been realized, \$41,114 is not available for general use.

WHEATLAND HOUSING MANAGEMENT BODY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

4) Property and Equipment

	<u>2024</u>		<u>2023</u>
	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net Book Value</u>
Land	\$ 76,490	\$ -	\$ 76,490
Vehicles	105,624	93,914	11,710
Furniture and equipment	672,366	611,743	60,623
Buildings	7,308,631	4,103,616	3,205,015
Leasehold improvements	19,947	7,045	12,902
Land improvements	81,960	61,892	20,068
	<u>\$ 8,265,018</u>	<u>\$ 4,878,210</u>	<u>\$ 3,386,808</u>
			<u>\$ 3,223,998</u>

5) Accounts Payable and Accrued Liabilities

	<u>2024</u>	<u>2023</u>
Lodge		
Payroll accrued liabilities	\$ 241,927	\$ 221,110
Trade accounts payable and accrued liabilities	77,471	93,175
	<u>\$ 319,398</u>	<u>\$ 314,285</u>
Social Housing		
Trade accounts payable and accrued liabilities	\$ 56,904	\$ 29,922
Due to Senior Housing Alberta Corp.	-	88,304
	<u>56,904</u>	<u>118,226</u>
	<u>\$ 376,302</u>	<u>\$ 432,511</u>

6) Direct Rent Advances

Direct rent advances consists of funds received from Alberta Seniors, Housing Divisions for operating expenses. Should these funds be utilized, they are required to be replenished by Wheatland Housing Management Body - Social Housing. This balance is recallable on demand by Alberta Seniors and Housing.

	<u>2024</u>	<u>2023</u>
Direct rent advances	<u>\$ 60,000</u>	<u>\$ 60,000</u>

WHEATLAND HOUSING MANAGEMENT BODY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024

7) Deferred Revenue

	2023	Increases	Decreases	2024
Deferred operating reserve funds	\$ 21,250	\$ 109,345	\$ -	\$ 130,595
Rent supplement	19,166	\$ 350,166	349,468	19,865
	<u>\$ 40,416</u>	<u>\$ 459,511</u>	<u>\$ 349,468</u>	<u>\$ 150,460</u>

8) Operating Reserve Fund Payable

Alberta Seniors and Housing has provided \$202.35 per unit for 85 units to Social Housing as an operating reserve fund. These funds are to be used in an emergency situation.

9) Unamortized External Capital Contributions

	2023	Increases	Decreases	2024
Building	\$ 780,995	\$ -	\$ 39,050	\$ 741,945
Sprinkler system	514,133	-	25,707	488,426
CMHC seed funds	-	134,788	-	134,788
Call bell system	91,918	-	4,596	87,322
Activity van	5,354	-	1,606	3,748
	<u>\$ 1,392,400</u>	<u>\$ 134,788</u>	<u>\$ 70,959</u>	<u>\$ 1,456,229</u>

The unamortized capital contributions will be recognized in revenue as the related amortization expense for the capital addition is incurred. An amount of \$70,959 (2023 - \$75,297), which represents the current year amortization on these projects, has been recognized as income in the current year.

10) Internally Restricted Funds

	2023	Increases	Decreases	2024
Restricted capital reserve	\$ 305,083	\$ -	\$ 305,083	\$ -
	<u>\$ 305,083</u>	<u>\$ -</u>	<u>\$ 305,083</u>	<u>\$ -</u>

**WHEATLAND HOUSING MANAGEMENT BODY
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2024**

11) Financial Instruments

The organization's financial instruments consist of: cash, accounts receivable, security deposits held, accounts payable and accrued liabilities, direct rent advances, security deposits payable and operating reserve fund payable. The risks attached to these financial instruments are as follows:

Credit Risk

Credit risk arises from the possibility that the entities to which the organization provides services may experience financial difficulty and be unable to fulfill their obligations. The organization is exposed to financial risk that arises from the credit quality of the entities to which it provides services. As the organization provides services to a variety of customers, its credit risk is minimized.

Interest Rate Risk

Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. In seeking to minimize the risk from interest rate fluctuations, the organization manages exposure through its normal operating and financing activities. The organization is exposed to interest rate risk from the return on its investments. The organization manages its investment portfolio on the basis of its cash requirements and to optimize its interest income.

Fair Value

The fair values of cash, accounts receivable, security deposits held, accounts payable and accrued liabilities, direct rent advances and security deposits payable correspond closely to their carrying amount because of their short-term maturity dates.

Liquidity Risk

Liquidity risk is the risk of being unable to meet cash requirements or fund obligations as they become due. It stems from the possibility of a delay in realizing the fair value of financial instruments.

The organization manages its liquidity risk by constantly monitoring forecasted and actual cash flows and financial liability maturities, and by holding assets that can be readily converted into cash.

Trade accounts payable and accrued liabilities are generally repaid within 30 days.

12) Comparative Figures

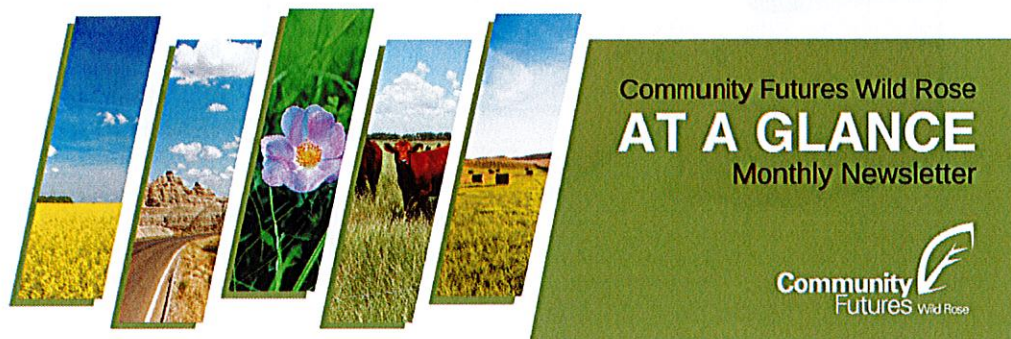
Some of the comparative figures have been reclassified to conform to the current year's presentation.

CFWR At A Glance

From Community Futures Wild Rose <wildroseinfo@albertacf.com>

Date Tue 3/11/2025 2:50 PM

To Lori Miller <cao@rockyford.ca>



CF Wild Rose March Update



Q2 Nominations Open

The Second Quadrant of "Heart of Our Community" Campaign

From March 1st until May 30th, Trochu, Three Hills, Carbon, Rosebud and Kneehill County residents are invited to nominate businesses in their community for our **Heart of Our Community** business award!

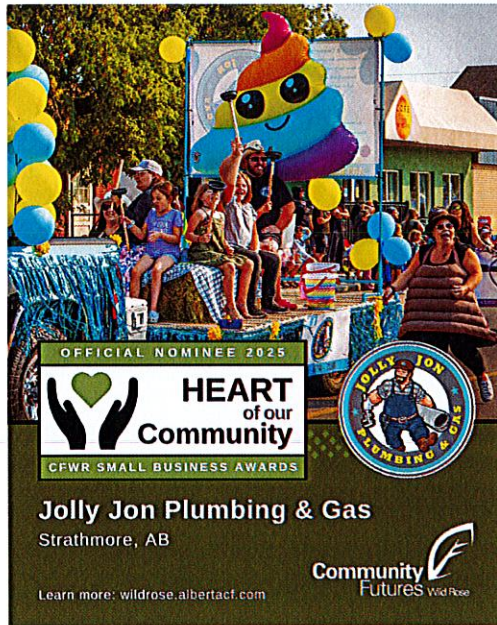
Our local small businesses are crucial to our community. They sponsor local sports teams and support numerous events. Unlike major online retailers, these businesses actively invest in our community. Let's unite to celebrate and support those who enhance our community life. The Heart of Our Community campaign provides a platform to acknowledge these essential contributors to our local economy and community spirit.

We are accepting nominations from March 1st to May 30th. Nominations are open to all residents and businesses in the Q2 area.

Q2 is Trochu, Three Hills, Carbon, Rosebud, and Kneehill County.

Nominated businesses will receive a spotlight on our social channels and website. At the quarter's end, the CFWR Board will select one outstanding business to receive a \$1,000 award to further celebrate and support their meaningful contributions.

[Nominate a Business](#)



NOMINEE SPOTLIGHT: Owned and operated by Jonathan Cousins, **Jolly Jon Plumbing & Gas** proudly serves Strathmore, Rockyford, Langdon, Chestermere, and Calgary with reliable plumbing and gas solutions at fair prices.

Beyond exceptional service, Jolly Jon Plumbing & Gas actively supports local initiatives, including donating gift baskets to the Strathmore Legion Annual Golf Tournament, participating in the Strathmore Stampede Parade, and serving as a Diamond Sponsor for the Strathmore Youth Theatre Company. Jonathan's commitment to giving back strengthens community connections, making his business not just a service provider but a valued part of Strathmore's heart.



Training and Supports



FREE WORKSHOP

Streamlining Success

Operations, Time Management,
and Efficiency for Small Businesses

 **March 13, 2025**

 **NOON - 1:00 PM**

 **101, 331 - 3 Avenue, Strathmore, AB**
Community Futures Wild Rose

Offered as a virtual or an in-person event.
Reserve your spot via EventBrite today!

tinyurl.com/CFWR-events



Community Futures  Wild Rose

Streamlining Success

Join us on Thursday, March 13, for a power-packed lunch 'n' learn session!

This 1-hour event is designed to equip small business owners with practical strategies and tools to boost productivity, improve time management, and streamline operations. Expect interactive discussions, hands-on exercises, and actionable tips to take your business to the next level!

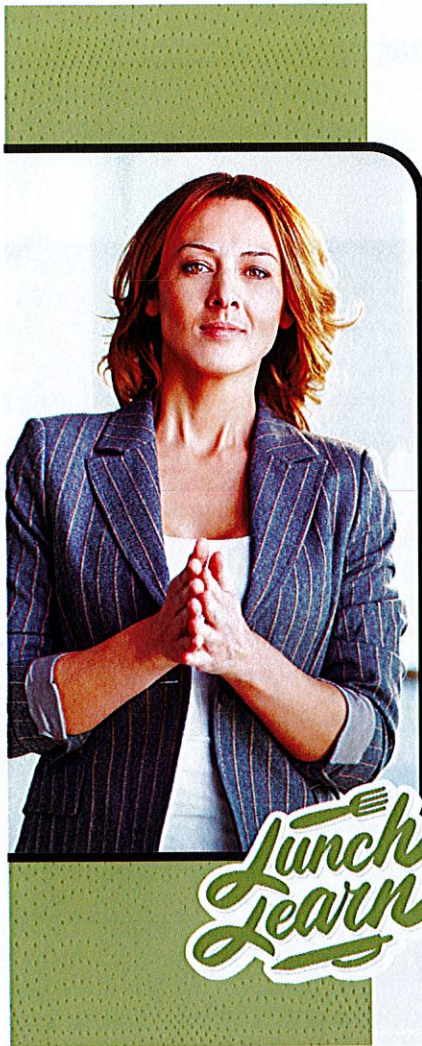
Date/Time: March 13, Noon - 1 PM

Location: 331 3 Avenue, Unit 101, Strathmore

Lunch is included for in-person attendees!

This is a **FREE** event, but seats are limited. Reserve your spot today.
Don't miss this opportunity to learn and connect with fellow entrepreneurs!


Reserve Your Spot!




FREE WORKSHOP

Empowering Employers

Hiring and Onboarding

 **March 19, 2025**

 **NOON - 1:00 PM**

 **101, 331 - 3 Avenue, Strathmore
Community Futures Wild Rose**

Reserve your spot via EventBrite today!

tinyurl.com/CFWR-events



Empowering Employers

Empowering Employers: Hiring & Onboarding

Struggling with hiring the right people? Want to improve employee retention? Join us for a 1-hour Lunch 'n' Learn where we'll cover:

- ✓ Smart hiring strategies
- ✓ Compliance must-knows
- ✓ Effective onboarding techniques

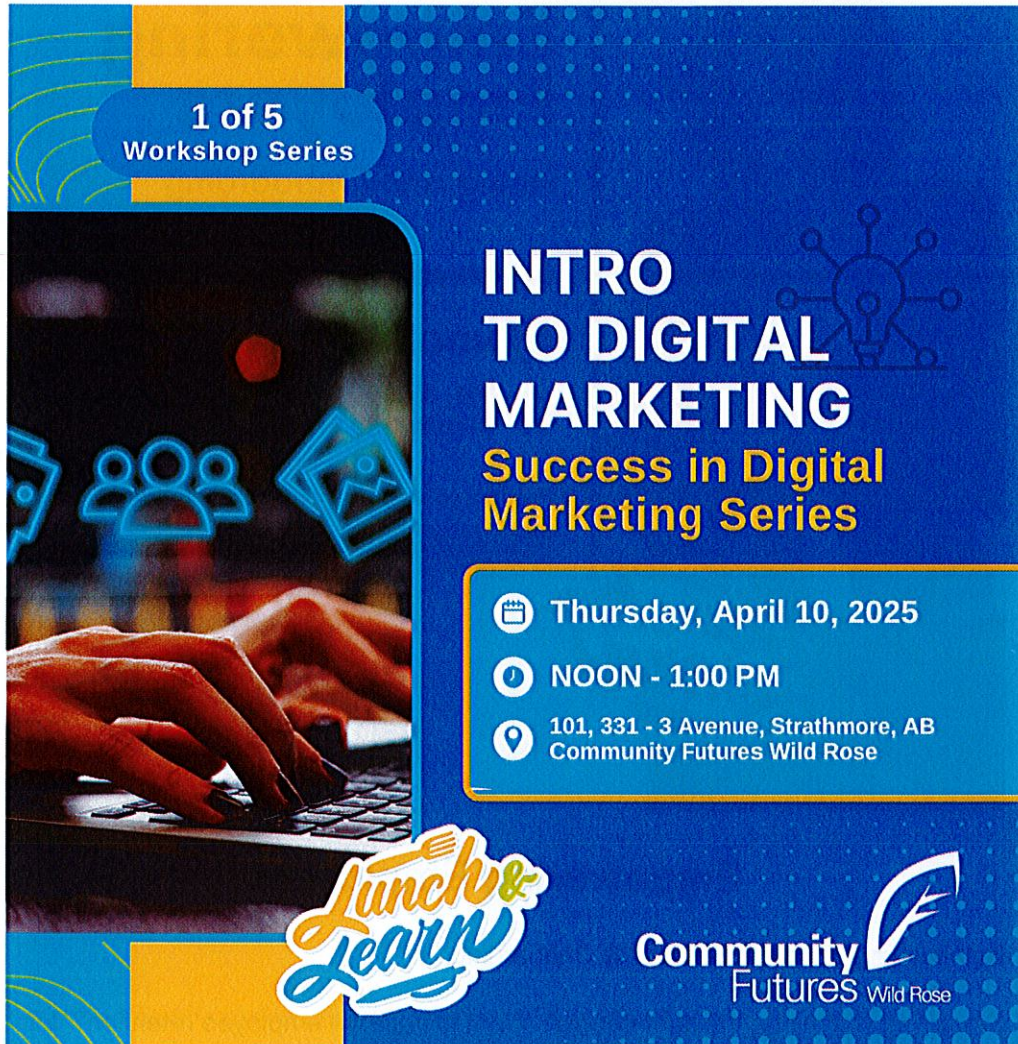
Date/Time: March 19, Noon - 1 PM

Location: CFWR Office, 331 3 Avenue, Unit 101, Strathmore

Originally presented by Tina from Red Rock HR, this session is perfect for small businesses and growing companies looking to streamline their hiring process. Plus, lunch is on us!

Spots are limited. So, save your seat today!

Save your Seat

A promotional poster for a digital marketing workshop. The background is dark blue with a pattern of small white dots. On the left, there's a vertical strip with a blurred image of hands typing on a laptop keyboard, overlaid with glowing blue icons of a smartphone, a group of people, and a document. The text '1 of 5 Workshop Series' is in a white rounded rectangle at the top left. The main title 'INTRO TO DIGITAL MARKETING' is in large white letters, followed by 'Success in Digital Marketing Series' in yellow. A lightbulb icon with circuit lines is to the right. A white box on the right contains event details: 'Thursday, April 10, 2025', 'NOON - 1:00 PM', and the address '101, 331 - 3 Avenue, Strathmore, AB' with 'Community Futures Wild Rose' below it. At the bottom, there's a 'Lunch & Learn' logo and the 'Community Futures Wild Rose' logo.

Intro to Digital Marketing

Whether you're a small business owner or part of a non-profit organization, this workshop is perfect for you! Learn the essentials of online marketing and get acquainted with key tools like websites, social media, and email marketing. Our experienced Digital Marketing Expert will share invaluable tips and tricks to get you started on your digital marketing journey.

Date/Time: April 10, Noon - 1 PM

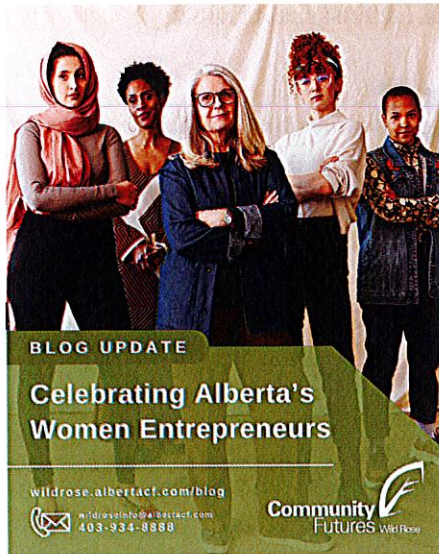
Location: CFWR Office, 331 3 Avenue, Unit 101, Strathmore

Lunch is included for in-person attendees!

This is a FREE event, but seats are limited. Reserve your spot today.
These sessions build on each other. So make sure to sign up for all five!

[Sign Up Now](#)

Blog Update



Small businesses in Alberta are the backbone of the economy, and women entrepreneurs play a crucial role in driving that innovation and growth. While women remain a mostly untapped source of potential in Canadian entrepreneurship, their impact is undeniable, and their influence is growing.

Resourceful and visionary women shape our communities and industries. We're celebrating their impact by spotlighting five inspiring Albertan women entrepreneurs who are leading the way.

[Read the Blog](#)

Small Business Loans

Community Futures Wild Rose provides flexible loan options designed to support small businesses. We're currently offering a competitive lending rate of prime + 2%. Compare that to the rates of traditional lenders and see the difference!

What sets us apart is our approach—we are character lenders. We look beyond the numbers and focus on you as an individual. We believe in your vision and are committed to helping turn that vision into reality.

Our goal is your success! We know that your success will positively impact the entire community. Explore our diverse loan products and enjoy affordable, flexible terms for small business loans up to \$300,000. Plus, enjoy expert business guidance at no cost to you!

Reach out today for a free consultation by emailing wildroseinfo@albertacf.com or calling 403.934.8888. Let's work together to build something great!

[Get a Flexible Loan!](#)

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ALBERTA

HEALTH

*Office of the Minister
MLA, Red Deer-North*

AR 229282

March 26, 2025

His Worship Darcy J. Burke
Mayor
Village of Rockyford
PO Box 294
Rockyford AB T0J 2R0

Sent via email: village@rockyford.ca

Dear Mayor Burke:

Thank you for your letter of support for the Frontier Diagnostics proposal to add CT scanning equipment to the Strathmore District Health Services facility. I appreciate your advocacy on behalf of the Village of Rockyford, and I welcome the opportunity to respond.

Please be assured that Alberta's government shares your desire to improve access to health services and recognizes how important diagnostic imaging is to Alberta's health care system. As you may be aware, all diagnostic imaging in Alberta is managed by Alberta Health Services (AHS). If you would like to continue your support, I encourage you to refer Frontier Diagnostics to the [Doing Business with AHS](#) web page for more information about contracting, procurement, and supply management with AHS. The Contracting, Procurement and Supply Management department is the most appropriate team to consider this proposal.

Thank you again for writing and for your commitment to improving health care services for Albertans.

Sincerely,



Adriana LaGrange
Minister of Health

cc: Honourable Nathan Cooper, MLA, Olds-Didsbury-Three Hills
Chantelle de Jonge, MLA, Chestermere-Strathmore
Justin Wright, Parliamentary Secretary for Rural Health
Andre Tremblay, Official Administrator, AHS

224 Legislature Building, 10800 - 97 Avenue NW, Edmonton, Alberta T5K 2B6 Canada Telephone
780-427-3665 #202, 5913 - 50 Avenue, Red Deer, Alberta T4N 4C4 Canada Telephone 403-342-2263

Exploring Strathmore and Wheatland County - 2025 Magazine

From Bobbi Joan O'Neil <bobbijoan@tncpublishing.com>

Date Thu 3/27/2025 10:05 AM

To Lori Miller <cao@rockyford.ca>

 2 attachments (7 MB)

2023 Mag - WheatlandCounty801.pdf; Rate Card - WheatlandCounty2025-BO.pdf;

Good Morning Laurie:

We are working on an updated magazine for 2025, to attract new residents and businesses. The goal is to help grow the local economy and communities.

The magazines will be distributed through the County office, community offices, real estate agencies, show homes, trade shows, investor packages, local brochure racks and local businesses.

Your involvement in this promotional magazine will demonstrate a solid commitment to collaborative partnership marketing.

Please find attached the 2023 Wheatland County magazine. Although it is a low-resolution file, it may prevent the e-mail from going through. Would you confirm you received it? I have also attached the rate card for your consideration.

Our deadline for space booking is April 15th. Please let me know if you'd like me to follow up in a day or two. If you need us to create the ad, we can do it at no cost.

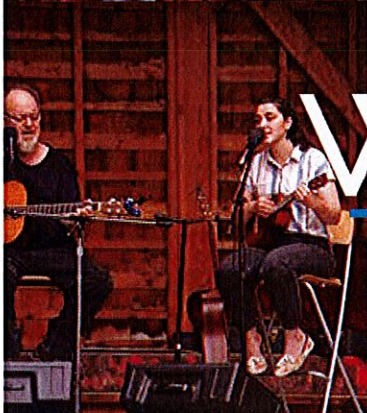
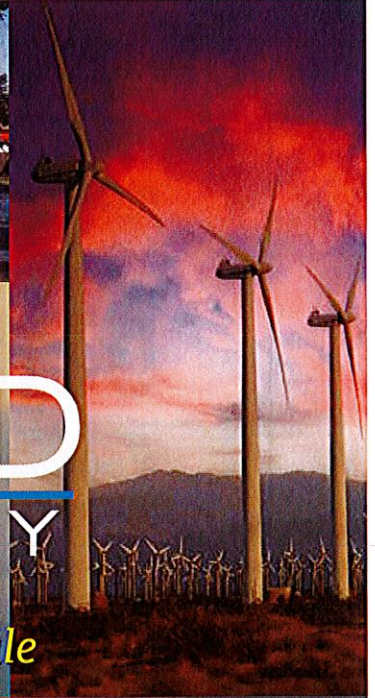
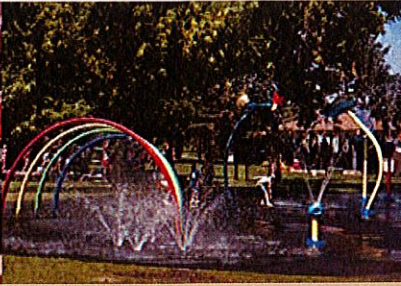
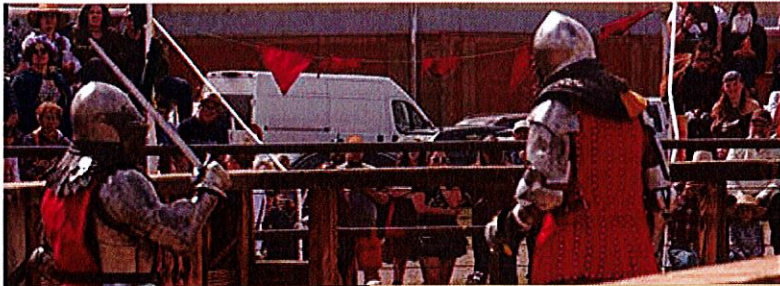
We look forward to your participation and thank you in advance for your support. Please let me know if you would like me to come and meet with you.

Bobbi Joan

Bobbi Joan O'Neil
Advertising Specialist

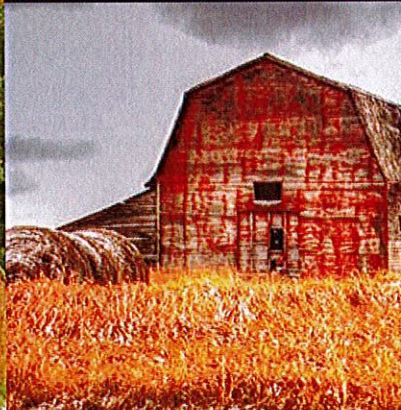
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WHEATLAND COUNTY

Business & Community Profile





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E: admin@wheatlandcounty.ca

W: www.wheatlandcounty.ca

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www.tncpublishing.com



WHEATLAND COUNTY

has room for you to grow!

Located only minutes from The City of Calgary, our vast rural landscape presents you with infinite possibilities. With easy access from Highways 1, 22x, 564 and Glenmore Trail, you have access to a regional labour pool of over 800,000. We are also served by a CP Rail mainline. We have some of the lowest industrial land costs in the region and one of the lowest non-residential tax rates. Wheatland County also offers a generous municipal tax incentive for eligible investors.

Wheatland County welcomes economic development and the contribution it makes to our tax base and economic diversification. We are excited to work with companies that have a long-term vision of becoming a partner in our community.

Our economy has traditionally been dominated by agriculture, but the energy industry and manufacturing are now growing in importance. Our vision is to be the region's energy hub and industrial heart and ensure Wheatland County businesses benefit from supply-chain opportunities. Notable recent investments include Rocky Mountain Clean Fuels, De Havilland Field, and CGC Inc.

Wheatland County has a growing small businesses sector that includes service industries, hospitality, agriculture, tourism, and transportation. We are excited to introduce you to the businesses displayed in this publication as well as in our online business directory at <https://investwc.ca/business-directory/>.

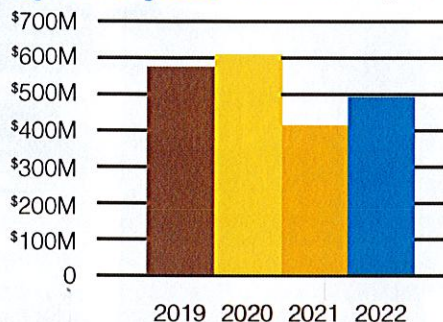
If you are looking for a new community to call home, we have room for your family in our hamlets and the new golf course communities of Speargrass and the Lakes of Muirfield!

Wheatland County is a place with infinite landscapes, and we invite you to explore our guest ranches, golf courses, and other venues like the Rosebud Theatre.

Learn more about Wheatland County today!

Jamie Kramble, Economic Development
jamie.kramble@wheatlandcounty.ca
www.investwc.ca
wheatlandcounty.ca

Major Projects Source: Alberta Regional Dashboard.



OVERVIEW

Access to Land and Feedstock

1.3M acres of farmland including dryland cropping and irrigated lands on 825 farms

323,000 acres of wheat, 260,000 acres of canola, 165,000 acres of barley, 82,000 acres of dry field peas and 8,107 acres of oats

172,000 head of cattle and 208,307 pigs. There are also many feedlots providing finished cattle as well as speciality livestock breeders

An emerging area of the agri-food industry in Wheatland is organics. We are home to **8 certified organic farms**

Supportive Business Environment

- Efficient and streamlined process to grant permits and approve applications
- Support available from municipal, provincial, and federal governments for eligible companies
- Canada's lowest corporate tax rate at 8%
- Canada is a party to 14 trade agreements that provide access to international markets including CETA, CUSMA, CAN-UK TCA, and CPTPP

Logistics

- 20 minute drive to Calgary border via Highway 1
- 30 minute drive to Calgary International Airport
- Calgary to Saskatoon CPR rail line and a CN Rail spur at Lyalta
- Close to Highway 2 CANAMEX corridor
- 302 km to US border

Business Costs

- **Lowest cost** agricultural land in region (average agricultural land value of \$3,386.64 per acre)
- **Lowest cost** industrial land in region (average industrial land cost of \$350,000 per acre)
- Serviced lots available in **Origin Business Park** (light to medium industrial)
- **Goldfinch Industrial ASP Area** (unserviced lots) at Carseland
- Labour force of 4,240

WHY WHEATLAND COUNTY?

Wheatland County is the ideal location to grow your business in Alberta.

With close proximity to the City of Calgary (pop. 1.3 million) and Town of Strathmore (pop. 14,339), our vast rural landscape has the lowest industrial land costs in the region and one of the lowest mill rates. Our council and residents also welcome economic development and the contribution it makes to our tax base and employment opportunities. Our staff of planners, assessors and economic development officers are ready to help make the transition process smooth. We are excited to work with companies that have a long-term vision of becoming a partner in the community!

We are located approximately 20-minutes from The City of Calgary, with easy access from Highways 1, 22x and 564. We are also served by a CPR mainline.

Our economy has traditionally been dominated by agriculture, but the energy industry (including new energy) and manufacturing are now growing in importance.

There are two industrial areas in Wheatland County:

- Origin Business Park is located on Highway 1, only 13-minutes from the City of Calgary.
- The Goldfinch Industrial area is located off Highway 24.

Wheatland County offers a generous municipal tax incentive, with a 40% reduction in municipal non-residential tax for three years for eligible investors.

Wheatland County has a population of 8,738 residents. From golden fields to the badlands of the northeast, to the tranquility of the Bow River, Wheatland County is an ideal blend of rural and urban lifestyles.

Economic development and investment attraction are some of our top priorities. Our county welcomes companies that want to be long-term partners in our community. *Find out why multinational companies like Nutrien, Orica, Cargill, Richardson Pioneer, Stella Jones, and now CGC Inc. and De Havilland Canada call Wheatland County home!*

The County is bordered on the west by the **Rocky View County**, the south by **Vulcan County** and **Siksika Nation**, the east by the **County of Newell** and **Special Areas 2**, and on the north by **Kneehill County** and the **Town of Drumheller**. Within the County's boundary (but under separate administrations) is the **Town of Strathmore** and the villages of **Hussar, Rockyford** and **Standard**.

Wheatland County

Investing in Wheatland County

Wheatland County is the ideal location to grow your business in Alberta. Wheatland County offers businesses the following benefits:

- Low land costs
- Good proximity to urban centres and labour force
- Major highway access and rail service
- Generous tax incentive and low tax rate
- Developed industrial cluster
- Council that welcomes development and investment

Manufacturing

Wheatland County is home to manufacturers such as Orica, Nutrien, and Stella Jones as well as numerous smaller companies. Heavy industrial is located in the Goldfinch Industrial ASP, while light to medium industrial is housed in the Origin Business Park.

Energy

Wheatland County is an energy powerhouse and there are over 8,000 oil and gas wells dotted throughout the county. Large natural gas producers such as Lynx Energy, Ember Resources, Persist Oil & Gas, and Torxen Energy are represented in the county. Rocky Mountain Clean Fuels operates a gas-to-liquids facility that converts natural gas into synthetic fuels and hydrogen.

We also have a growing new energy industry with large solar, wind, synthetic fuel manufacturing, and carbon capture projects at various stages of development. The county is home to the East Strathmore Solar Project—a 26 MW solar development as well as several other projects from 13 to 150 MW at various stages of development. The Wheatland Wind Project is a 122.4 MW wind generation project that produces enough power for more than 50,000 homes.

The county is committed to attracting investment in the new energy and petrochemical sectors and is actively engaged with industry.

Agribusiness

Home to 825 farms that span 1.3M acres, Wheatland County has the feedstock to accommodate value-added processors. The western part of the county has irrigation provided by the Western Irrigation District.

Land

With an average agricultural land value of \$3,386.64 per acre and average industrial land cost of \$350,000 per acre (business park lot), Wheatland

County has the lowest cost agricultural and industrial land in the Calgary region.

Goldfinch Industrial Area

An area of 2,850 hectares, the Goldfinch Industrial area is Wheatland County's heavy industrial hub and home to large facilities including: Orica; Nutrien; Federated Coop; Cargill; Pioneer; and Stella Jones. CGC Inc. has also committed to building a plant in the area. The area is part of Wheatland County's Goldfinch Industrial Area Structure Plan—the only heavy industrial area in the Calgary region.



The area is located near the western border of the county and is serviced by CP Rail and the Highway 24 corridor. It is also a short distance from Highway 1, Glenmore Trail and Highway 22x. The CPR Calgary-Saskatoon line runs through the area providing continent-wide shipping on a single carrier.

Origin Business Park



Located on Highway 1 and the Wheatland County / Rocky View County border, Origin Business Park is a mere 13-minute drive from the intersection of Highway 1 and Stoney Trail. The business park is part of Wheatland County's West Highway 1 Area Structure Plan (ASP).

Businesses currently located here include Athabasca Oil, Midstream Electric, Pumptrac, an RV storage lot, and an ESSO service station with food court and truck stop. Lots in Origin include gas, 3-Phase 400 A power and telephone.

Irrigation

The **Western Irrigation District (WID)** provides irrigation water to more than 400 farms and 96,000 acres of land, and supplies municipal water to 12,000 people in four different communities through 1,200 km of canals and pipelines. Like other irrigation districts in Alberta, the WID operates under the rules and procedures of the Irrigation Districts Act. The WID is headquartered in Strathmore. The Western Irrigation District's roots are firmly planted in the history of Alberta. The federal government agreed

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Irrigation canal

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Water pipelines

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to grant arable land to the Canadian Pacific Railway in payment for the construction of a railroad joining Canada from coast to coast. Included in this grant was land previously described as fit for homestead only if an irrigation system could be supplied.

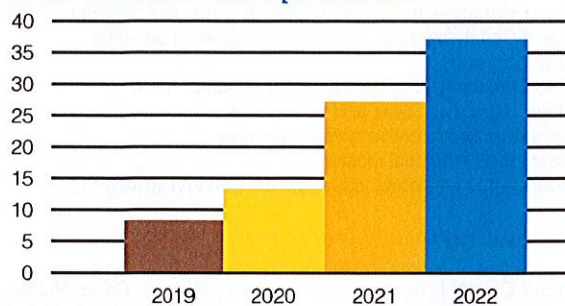
Natural Gas and Electricity

FortisAlberta manages the electrical infrastructure in Wheatland County and **ATCO** manages natural gas infrastructure. There are a number of providers for retail options for these services. To determine underground infrastructure of a particular site, contact **Alberta One-Call** and submit a locate request at 1-800-242-3447 or go to albertaonecall.com.

For more information on electricity services, visit the **Alberta Utilities Commission** website.

The area serviced by each natural gas provider can be seen at the **Federation of Alberta Gas Co-ops** website at www.fedgas.com/Map.

New Business Incorporations



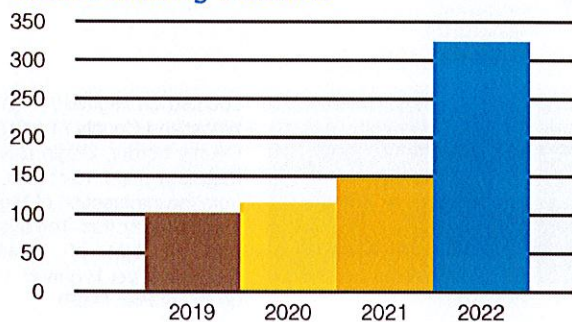
Source: Alberta Regional Dashboard.

- **Alberta Biz Connect** (<https://www.alberta.ca/small-business-resources.aspx>)
- **Prospect Rocky View and Wheatland Employment Services** (www.prospectnow.ca/rwes/)

Wheatland County is the ideal location to grow your business! With close proximity to the City of Calgary and Town of Strathmore, our vast rural landscape is nestled between two large urban centres.

Our council and residents welcome economic development and the contribution it makes to our tax base and employment opportunities. We are excited to work with companies that have a long-term vision of becoming a partner in our community!

New Building Permits



Source: Alberta Regional Dashboard.

Business Support Programs

There are a number of programs and supports to assist a new or expanding business through all levels of government, lenders, and non-government organizations in our region. A **Business Learning Toolkit** at investwc.ca (in the Data and Maps section) can help get you started with things to consider in starting or expanding a business. Here are a list of few organizations and programs to look into:

- **Community Futures Wild Rose** (wildrose.albertacf.com)
- **Strathmore Wheatland Chamber of Commerce** (www.theswcc.ca)



DEMOGRAPHICS AND STATISTICS

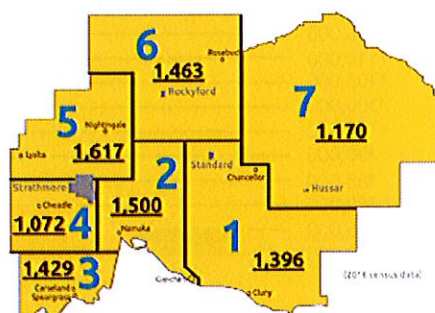
Data from the Statistics Canada 2021 Census of population showed the following:

- Wheatland County's area is 4,505.05 km².
- Total population is 8,738.
- There are 2,842 private dwellings.
- Median after-tax income of families is \$87,000.
- Total labour force is 4,290.
- There are 1,225 self-employed people.

Population

Wheatland County is primarily a rural region with an agricultural heritage. With proximity to the City of Calgary, the county offers affordability and a good quality of life. Many of the homes in Wheatland County, as well

as the hamlets, are single-family dwellings. The hamlets tend to have large lots and housing types ranging from manufactured homes, bungalows to large multi-story dwellings.



The population on the western side of the County and around the Town of Strathmore are experiencing more

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country-residential development with a commuting workforce, small businesses, and industrial development.

The eastern side of the County has many large farms and ranches. The eastern side is also undergoing economic diversification, with renewable energy development and technological strides around agriculture production.

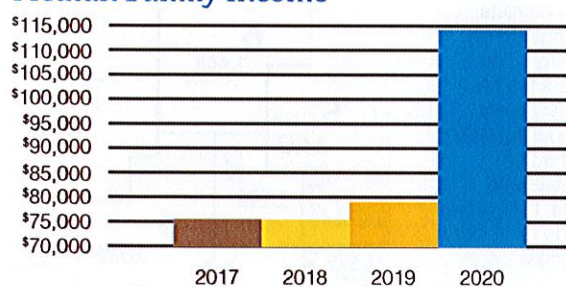
Siksika Nation shares much of Wheatland County's southern border. Many Indigenous people from the Nation also live and work in Wheatland County and the towns within the region.

Language and ethnicity

Wheatland County data shows most residents (79.6%) speak English and are of European descent.

In 2021, 5.1% of the population was foreign-born. The top birthplace of foreign-born residents was the UK, USA, Netherlands and India.

Median Family Income



Source: Alberta Regional Dashboard.

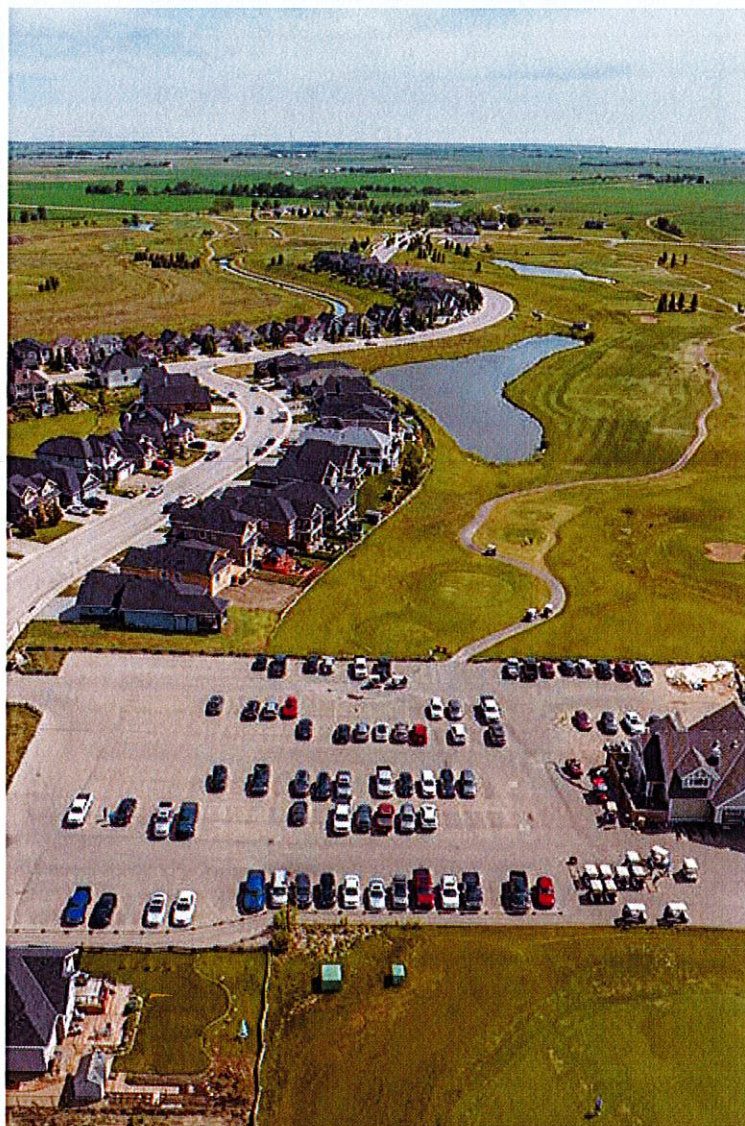
Income and Education

In 2020, the median after-tax income of households in Wheatland County was \$87,000.

In 2021, 56.8% of the population 25 to 64 had post-secondary education (certificate, diploma, bachelor's degree, trade certificate, etc.). Among youth aged 18 to 24, 36.9% were attending post-secondary school.

Labour

In 2021, Wheatland County had 4,290 people in the labour force. There were 290 unemployed people.



Climate

Wheatland County is located in a region of Alberta that experiences "Chinook" winds. Chinooks, are föhn winds in the interior West of North America, where the Canadian Prairies extend out of the Canadian Rockies mountain range. The Blackfoot people term this wind "Snow Eater." A strong föhn wind can make snow 30 centimetres deep almost vanish in one day. The snow partly melts and partly sublimates in the dry wind. Chinook winds have been observed to raise winter temperatures, often

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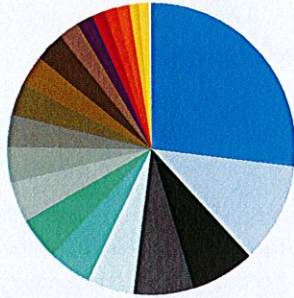
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RONA.Strathmore66320@rona.ca

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Labour By Industry



Agriculture, Forestry, Fishing & Hunting	1160	Wholesale Trade	150
Construction	480	Administrative & Support Services	140
Retail Trade	310	Finance & Insurance	100
Health Care & Social Assistance	285	Accommodation & Food Services	80
Other Services	225	Arts, Entertainment & Recreation	60
Educational Services	210	Real Estate & Rental & Leasing	60
Professional, Scientific & Technical Services	205	Utilities	60
Transportation & Warehousing	195	Industry Not Available	45
Manufacturing	165	Information & Cultural Industries	45
Mining, Quarrying & Oil & Gas Extraction	155	Management of Companies & Enterprises	15
Public Administration	150		

Source: Alberta Regional Dashboard.

from below -20°C to as high as $10-20^{\circ}\text{C}$ for a few hours or days, then temperatures return to their base levels. The region is also exceptional for agriculture with its long summer daylight hours. Irrigation is also active in the region to allow for a diversity of crops and livestock production.

Taxes

Wheatland County has one of the lower tax rates in the region. This can be attributed to good fiscal management and an emphasis on economic development.

Member of the
Legislative
Assembly for
Chestermere-Strathmore



Chantelle de Jonge
MLA Chestermere-Strathmore
Box 2527, Strathmore AB T1P 0H3
Local: 403-962-0126
chestermere.strathmore@assembly.ab.ca



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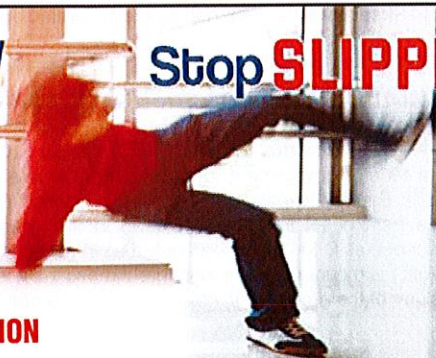


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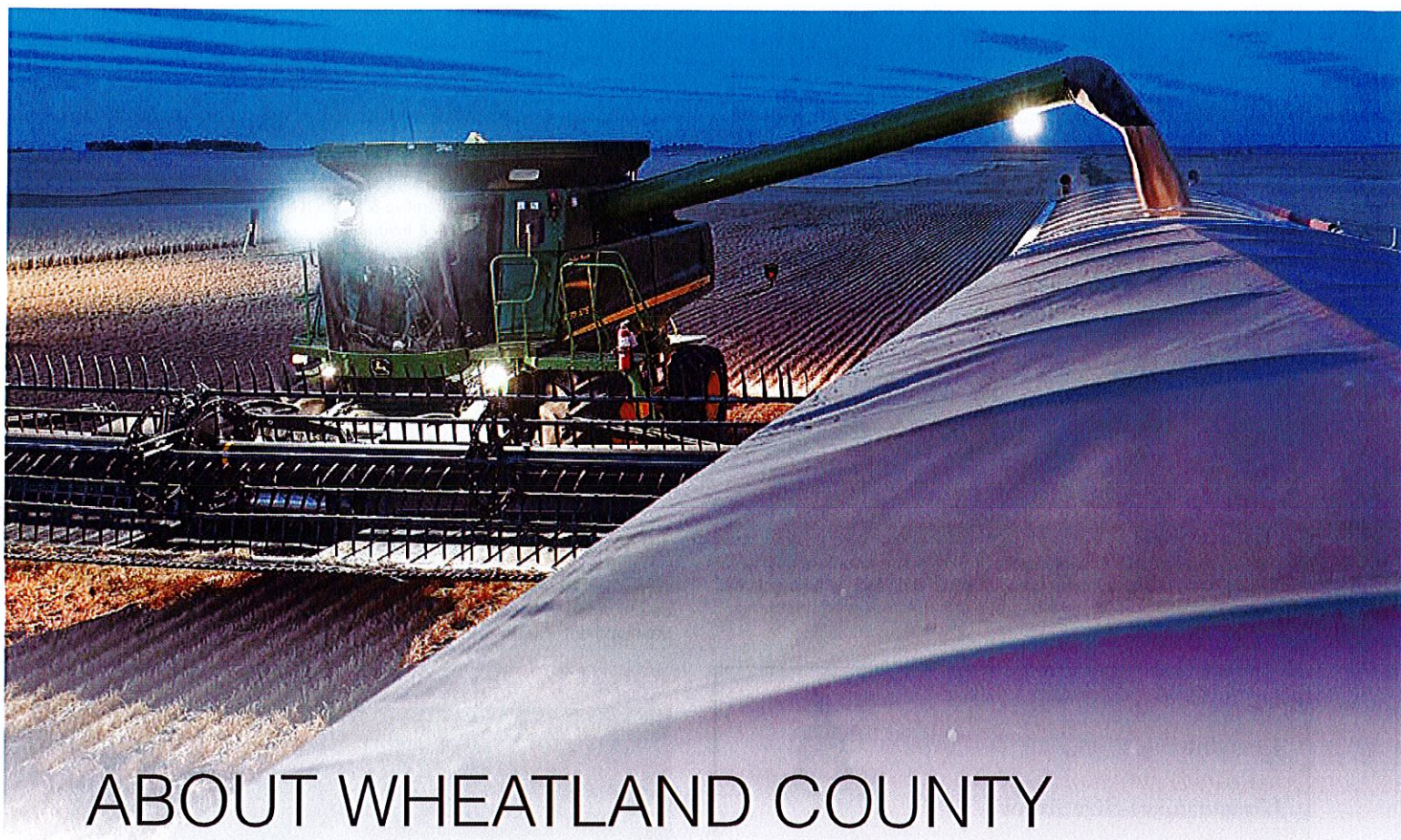
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Alberta Floor Safety Group
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ABOUT WHEATLAND COUNTY

On January 1, 1955, Improvement District No. 41, part of Improvement District No. 42, part of the Municipal Districts of Bow Valley No. 40, Serviceberry No. 43, and Kneehill No. 48, were merged into one new municipal district to be known as the Municipal District of Wheatland No. 40. The Municipal District of Wheatland No. 40 and the Wheatland School Division No. 40 joined together on January 1, 1961, and became known as the County of Wheatland No. 16. On March 6, 1996, the name was changed from the County of Wheatland No. 16 to the name currently used, Wheatland County. The communities within Wheatland County have a long and proud agricultural history and there are many century farms still in operation.

Today, Wheatland County is a diverse and growing region consisting of nine hamlets (urban areas) that the County governs and the three villages of Hussar, Rockyford, and Standard, as well as the Town of Strathmore. The villages and Strathmore are governed by their own elected councillors and mayors.

Irrigation Brings Settlement and the CPR

The Western Irrigation District's roots are firmly planted in the history of Alberta. The federal government agreed to grant arable land to the Canadian Pacific Railway in payment for the construction of a railroad joining Canada from coast to coast. Included in this grant was land previously described as fit for homestead only if an irrigation system could be supplied. With the mountains in the background and the vast prairies to the east, the slope of the ground was ideal to construct a gravity irrigation system.

In order to attract settlers to the area, the CPR began construction of a network of irrigation canals and reservoirs starting with a diversion weir across the Bow River in Calgary in 1904. With the construction of Main Canal, water was carried from the Bow River into Reservoir #1 (Chestermere Lake) and in 1905 it was filled for the first time. By 1910 secondary canal systems were constructed and settlers had already received delivery of irrigation waters.

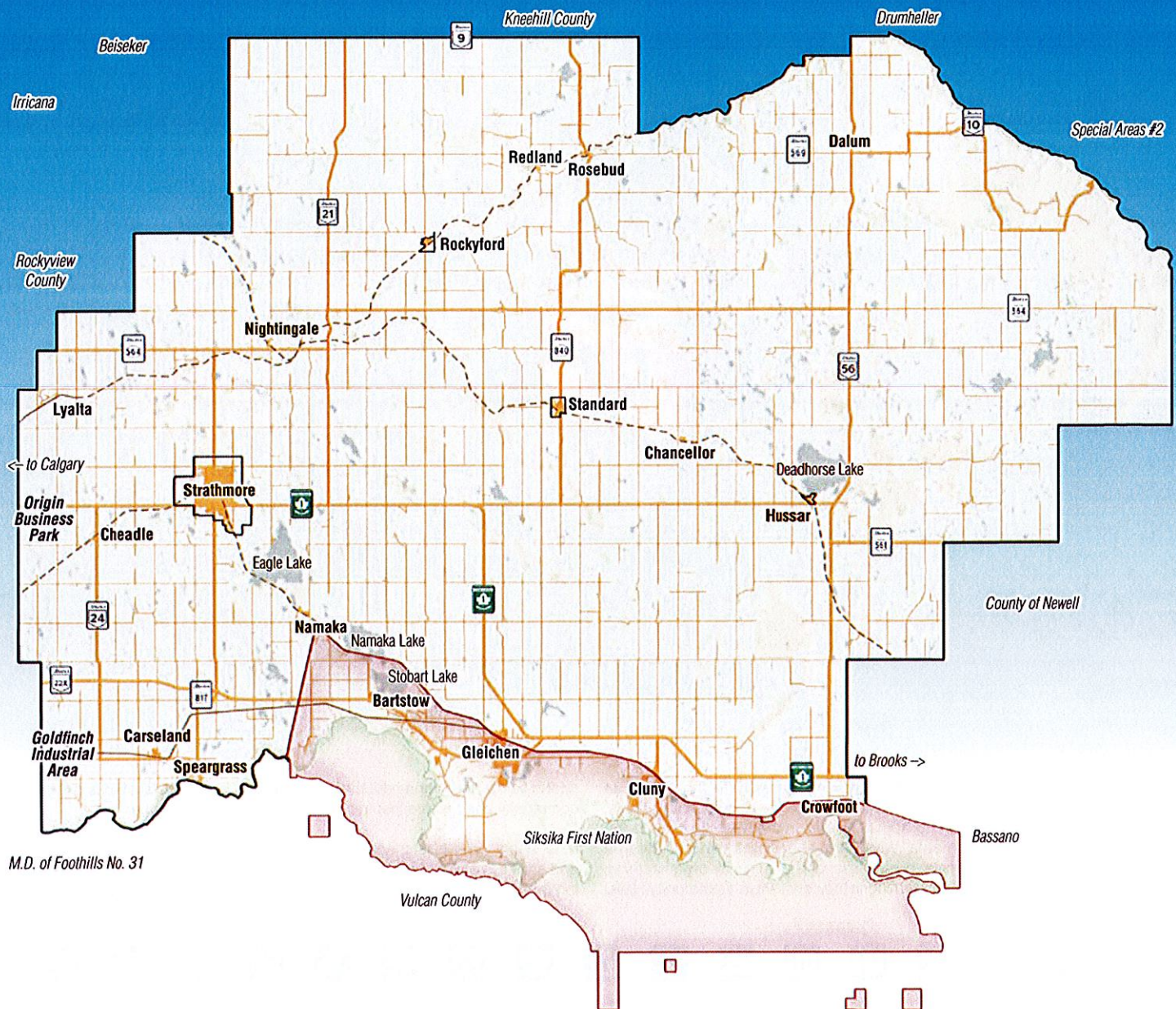
Following the collapse of the economy in 1929, the CPR planned to divest itself of the two irrigation districts which had been developed. On May 1, 1935, the Eastern Irrigation District (EID) was formed. Originally the CPR had planned on closing the western section but after two years of meetings between the farmers and the CPR, the Western Irrigation District (WID) was born on May 1, 1944.

Rich Indigenous History

Blackfoot Crossing, located near the hamlets of Cluny and Gleichen, has been a focus of human activity for many generations and a meeting place for many peoples and aboriginal cultures. For this reason the site is of integral importance to the traditions of the Siksika Nation. At the cultural and geographic centre of traditional Blackfoot territory, it was one of the few places where the Bow River could be forded safely. Consequently, it was the site where representatives of the five First Nations of the Blackfoot Confederacy (Kainai, Siksika, and Piikani) met Canadian treaty commissioners in September 1877 to sign Treaty No. 7. Tsuu T'ina, Dene and Nakoda are Sioux who were in transition through the territory at the time of the treaty.

The rich variety of the archaeological resources at Blackfoot Crossing reflects the long history of the site and its importance in the traditions of the Siksika. The social and cultural values of the site for the Siksika Nation are enhanced by the rich variety of the archaeological resources that reflect the long history of Blackfoot Crossing.

The remains included medicine circles, boulder effigies, cairns, buffalo and antelope jumps, Sundance sites, and tobacco planting fields. Nearby are the earthworks of the Earthlodge Village built circa 1740 by an, as yet unidentified Aboriginal people, which bears witness to the interaction of different native cultures at the Crossing. In more recent history, the grave of Crowfoot and his last campsite and the monument to the Cree Chief Poundmaker are of especial importance to the Siksika Nation. In addition, the sites of the first Oblate mission, a whisky trading post, and an Indian Agency post, are evidence of more recent interaction of native and white cultures.



Brief History of Canadian Pacific Railway Supply

Farm No. 1 at Strathmore The Canadian Pacific Railway (CPR) was incorporated in 1881 for the purpose of constructing railroad west from Winnipeg to Vancouver, thereby encouraging and attracting settlers to establish homesteads across the west in a band along the railroad.

Initial plans were to construct the railroad west from Winnipeg to Edmonton, then on to Vancouver; thus avoiding the Palliser Triangle, a large tract of treeless, arid land deemed unsuitable for intensive agriculture and therefore unlikely to generate a transportation services demand sufficient to warrant the cost of establishing a railroad.

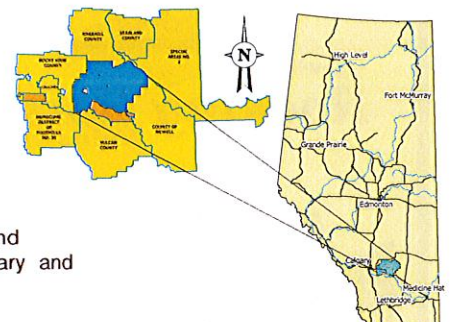
The Canadian Federal Government wished to have the railroad established relatively close to the 49th parallel in order to secure a strong Canadian presence on the prairies and thereby minimize American interests in the area.

The Canadian Federal government and CPR, reasoned that irrigation services would make the Palliser Triangle sufficiently productive to sustain intensive agricultural practices. In turn, the increased productive capacity would attract thousands of settlers thereby increasing demand for CPR services as well as securing the area as a part of Canada.

CPR agreed to develop large scale irrigation projects if the Canadian Federal Government would consolidate the company's land grants into an area of three million acres north of the Bow River and running between Calgary and Medicine Hat.

Three irrigation projects were proposed by the CPR and named Western Section, Central Section, and Eastern Section. The Western Section was first to be developed under the direction of the Canadian Pacific Irrigation Division. Project offices were established at Strathmore; construction started in 1903 and was completed in 1910.

In conjunction with the new irrigation project and further encourage settlement of company lands, CPR established a demonstration and supply farm at Strathmore in 1908.



The Sound
of Music,
performed
at Rosebud
Theatre.

Photo courtesy
of Morris Ertman.

Lighting design:
Scott Spidell

Costume design:
Hanne Loosen.

OUR COMMUNITIES

Wheatland County is considered the western gateway to the Canadian Badlands. Country living is a theme throughout the County. With canals, rivers, and creeks meandering from acreages in the west, through to the large farms of the eastern area, Wheatland showcases the rural lifestyle and hospitality of its residents, businesses, and community organizations. The hamlets are unique and charming in their own ways. Community Halls,

sports fields, and arenas dot the region, and art and cultural events get the community and visitors inspired in memorable social experiences.

Most homes in hamlets, county residences, and farms are unique in size and style but are primarily single detached in type. Most housing and land in Wheatland County would be considered affordable in comparison to other

KEY



Arena • Ball Diamond • Camping • Community Groups • Community Hall • Curling • Golf • Library • Lions Club • Museum / Theatre • Picnic • Playgrounds or Parks • Rodeo Grounds • School • Skating / Hockey / Rink • Soccer Field


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areas surrounding Calgary and within the city itself for similar housing types.

The Town of Strathmore and the Villages of Hussar, Rockyford and Standard are their own self-governed municipalities within Wheatland County boundaries and have, and continue to be part of the community development within the region.

Hussar pop. 164 (2021)

Hussar was unofficially founded in 1913 when the CPR established a station and named it Hussar. A community grew up around the station and was incorporated as a village in 1928. The name Hussar was used in honour of a group of German soldiers who belonged to a German Hussar (cavalry) regiment who earlier had established a large farm near Hussar. With the start of World War I most of the soldiers returned to Germany and those who remained were interned for the duration of the war. The land, which was part of this German Canadian Farming Co. Ltd., was purchased after the war. Following the war, the village and surrounding area began to grow with an influx of settlers from around the world. English, Irish, Scots and Danes made up the bulk of the settlers. Many of those settlers' descendants still reside in or around the community.



Rockyford pop. 395 (2021)

The Village of Rockyford was first settled in 1913 and takes its name from a "rocky ford" that crossed Serviceberry Creek a half mile south of the village and was incorporated as a village in March 1919. Rockyford celebrated their Centennial in 2019, and while the village's history is rich in agriculture, they look forward to a strong, diverse future.



Standard pop. 353 (2021)

Standard is a village situated within Wheatland County, approximately 80 km east of Calgary. The village was originally settled by Danish immigrants. Standard's economy is based on the surrounding farming community and the energy industry, with a number of oil and gas rigs in operation in the vicinity.



Business & Community Profile



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Strathmore pop. 14,339 (2021)

The Town of Strathmore is the largest urban community within the region. Located on the Trans-Canada Highway, it is home to over 11 schools, a regional hospital, a brand-new field house sports centre, and more. The annual Strathmore Stampede is Canada's third largest rodeo and is famous for the Running of the Bulls event.

Strathmore had its beginnings as a small hamlet for the CPR lines that were built in the area in 1883. Since then, the town has become a regional service hub and recently celebrated its centennial in 2011.



The Hamlets

Carseland / Speargrass

Carseland is located on Highway 24, approximately 23 km south of Cheadle and 26 km south of Strathmore. The advent of the cattlemen in the late 1800s to the Bow River country, west of the



Blackfoot Indian Reserve brought men like: Major General Thomas Bland Strange (1881), Charlie Hawks, Colonel Arthur Goldfinch, Felix McHugh (1886), and Colonel Arthur Wyndham (1887) to the Carseland area.

When the Military Colonization Company, which Strange had founded ceased to exist, the CPR permitted free grazing on their 3,000,000 acres (12,000 km²) on the north side of the Bow and it attracted many new settlers to the area.

The Addemans, Moffats, and McGregors purchased the Horsetrack from the Goldfinchs and started the Horsetrack Cattle Company in 1901. Others such as Groves, Moorhouse, Brown, McHughes, McKinnon, and Newbolts soon followed.

When the open range came to an end, most of the area's cattlemen became the first grain farmers of the district. In 1903, the CPR brought irrigation to its large land acquisitions in the Carseland area.

As the land prospered and more product was being shipped by rail to market, the CPR began construction of the Gleichen/Shepard cut-off in 1913. These rails carried troops to the First World War in 1914.

Due to its proximity to the river crossing and railway, Carseland grew rapidly into a prosperous community during the 1920s through 1940s. It boasted six grain elevators, a railway station, school, general store, barber shop and pool-room, post office, restaurant, garage and Ford car dealer, well house, lumber yard, hardware store, meat market, bank, stock yards, two churches, hotel, and community centre. Only three original buildings remain standing on Railway Avenue. They are the hotel, former Carseland Meat Market owned by the Bonitz family and the former hardware store - all of which were built in 1916.

Located 30 minutes from Calgary and only a few kilometres from Carseland, the Speargrass Golf Course Community is a new housing development of single-family homes based around an 18-hole golf course adjacent to the banks of the Bow River. The population is 309 and growing.

Speargrass Golf Course Community offers a range of residential options for those seeking to own a piece of Southern Alberta's natural splendor. Fully serviced lots are available to build cozy weekend cottage getaways along the golf course, while river valley estate lots provide a stunning beginning for those who want to create a custom dream home. Subtly ranch-themed architectural controls are provided to ensure both cottages and estate homes complement the natural beauty of the surrounding river valley landscape. The Speargrass residential real estate program includes a completely comprehensive, supportive buying, design and building process.

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Chancellor

Chancellor is a hamlet in Wheatland County. It is located approximately 26 kilometres north of Highway 1 and 86 kilometres east of Calgary.

Chancellor originally was built up chiefly by Germans, who named the hamlet after the office of the Chancellor of Germany.

Cheadle

Cheadle is located 2.6 kilometres south of Highway 1, approximately 30 kilometres east of Calgary.



The CPR named the community Cheadle for Dr. Walter Butler Cheadle of Milton and Cheadle explorers who traveled across the prairies and Rocky Mountains in the 1860s. Dr. Cheadle and Lord Milton were co-authors of the book *The North-West Passage by Land* (London, 1865), which described their expedition in considerable detail.

A record was made when laying the railroad tracks between Strathmore and Cheadle when the railway was built. In one hour a mile of steel was laid. At the end of the ten-hour working day, the rails were laid to Cheadle, nine miles and 300 feet for a record. The ties had been strung the night before.

There was just one minor building in Cheadle when the early ranchers and homesteaders began to arrive in the late 1890s. It was a post office, store, and boarding home, run by Mrs. Florence Belver for the CPR section-men. Cheadle began to grow in the years 1906-1916 to a hardware store, barbershop, blacksmith, restaurant, pool hall, dance hall, three grocery stores, water tank, CPR station and section houses, stockyards, lumberyard, two grain elevators, and several residences. The CPR had once planned to locate Ogden Shops in Cheadle.

At one time, grain was hauled to Cheadle from Carseland. The transport teams ate and rested in Cheadle before returning. This all brought much of the business to Cheadle and raised the total number of grain elevators to 3. By 1971, Cheadle's post office and grocery store closed.

Cluny

Cluny is located 3 kilometres south of Highway 1 on a CPR line and Highway 843, approximately 87 kilometres southeast of Calgary.



The hamlet at Cluny is similar to earth lodge villages found along the Missouri River in what is now North and South Dakota. This is why archaeologists first thought that the hamlet had perhaps been occupied by the ancestors of the historic Crow and Hidatsa, who came from this region. These peoples would have fled from their traditional territory along the Missouri River to escape the ravages of a Smallpox epidemic.

Archaeologists have found pottery very similar to that found at Cluny at a number of other archaeological sites throughout southern Alberta and Saskatchewan, and in northern Montana. This suggests that the region was inhabited by the same or closely related peoples. Cluny and the other sites with similar pottery might represent the expansion of a group of native peoples into those areas. These were possibly the ancestors of the historic Assiniboine.

Gleichen

Gleichen is located 2.5 kilometres south of Highway 1 and approximately 80 kilometres east of Calgary. Gleichen was named after Lord Edward Gleichen in 1884. Gleichen was originally incorporated as a village on January 24, 1899 and then incorporated as a town on May 6, 1910. After nearly 100 years as a municipality however, Gleichen dissolved to hamlet status on March 31, 1998.



During the formation of the province, Gleichen was large enough to have its own seat in the Legislative Assembly of Alberta. Its population peaked at 668 according to the Canada 1921 Census.

Due to its proximity to the railroad, Gleichen was readily accessible to farmers and ranchers living in the area. Its mostly wooden structures however posed an increased risk of widespread fires. After the community burned a second time in 1912, many of its residents moved elsewhere.

Lyalta / Lakes of Muirfield

Lyalta is located 8 kilometres north of Highway 1, approximately 32 kilometres east of Calgary.



The Lakes of Muirfield is a quaint countryside community located just off Highway 564. If you are looking for a tranquil, friendly neighborhood that is close enough to commute to the city in just 20 minutes, or even the Calgary International Airport in 25 minutes, then the Lakes of Muirfield is for you. Situated on an 18-hole golf course in the beautiful prairies, the Lakes of Muirfield offers its residents not just a home, but a lifestyle like no other. Take a step outside the city and see what Muirfield has to offer!

The Lakes of Muirfield area has a current population of 460. The community is home to a community centre, post office, two baseball diamonds, a new playground, and campground. The Lakes of Muirfield, has a planned size of 700 homes and is adjacent to Lyalta.



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Namaka

Namaka is located approximately 10 kilometres south of Highway 1 and 55 kilometres east of Calgary. Its name means "near the water" in Blackfoot. The first school was built in 1909.



Nightingale

Nightingale is located 4 kilometres west of Highway 21, approximately 53 kilometres east of Calgary.



Rosebud

Rosebud is located on Highway 840, 10 kilometres south of Highway 9, and approximately 83 kilometres east of Calgary. It sits in a sheltered valley on the Rosebud River near the edge of the Canadian Badlands. This area was called Akokiniskway by the Blackfoot people, which translates roughly to "by the river of many roses."



The hamlet was founded in the 1885 by James Wishart. While following the Gleichen Trail to Montana with his family, they awoke to the river valley covered by wild roses, Alberta's official flower.

Previously an incorporated municipality, Rosebud dissolved from village status on January 1, 1946.

Over the years, farming and coal mining have been the primary industries. In 1972, the Severn Creek School was shut down as part of an Alberta wide education consolidating process and local children were bused to Standard and Drumheller. This resulted in many of the local businesses

being closed and the hamlet population dropped to under a dozen people. However, the farming community of around 400 still support a seed cleaning plant.

In the 1980s, the Rosebud School of the Arts began to run theatre, which eventually developed into Rosebud Theatre and the school shifted its emphasis to post-secondary education. Today, the Rosebud Theatre runs as a fully professional company that offers programming year round and is a tourist attraction drawing patrons from Calgary and Drumheller.

The Localities of Wheatland County

Dalum

Dalum was settled as a Danish colony in 1917 with land bought from the CPR. The community is south of the Red Deer River and the Town of Drumheller along Highway 56.



Land was offered at 10 per cent down and 20-year agreement at \$14-\$18 per acre. Due to difficulty in the agriculture industry at that time, the agreements were renegotiated and most of the land was eventually purchased for four to five dollars an acre.

The area is a very positive mixed farming area with numerous 4th and 5th generation farms. The residents very proud of their Danish ancestry and support an active Lutheran Christian community. The original homesteaders built and still maintain a lovely replica church similar in design as those that exist in Denmark. In 2017 they celebrated a large 100 year homecoming event.



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- Makepeace
- Redland
- Rosebud Creek
- Stobart
- Strangmuir
- Tudor
- Wintering Hills

Between Hussar and Dalum in the eastern part of the County, oil and gas is active as well as wind power generation in the Wintering Hills area.

There is a five section shallow lake just north of Hussar that goes dry every 40 - 50 years and take 10 - 20 years to refill. Reflective of the wet and dry cycles of the global weather patterns.

The surrounding communities of Duck Lake, Wintering Hills, Chancellor and Makepeace utilize Hussar as a focal gathering point. Many of the rural communities and localities utilize the villages and Town of Strathmore as their urban service points.



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The Town of Strathmore

- Alberta Culture Days - September
- Car Show - summer
- Disc Golf Tournament - July 1
- Easter Egg Hunt - late April
- Family Day Unplugged - February
- Heritage Days / Strathmore Stampede - August long weekend
- July 1st Celebrations - Kinsmen Park
- Santa Claus Parade
- Tour 564 Trade Show - summer
- Tri S'more Triathlon - mid June

The Village of Rockyford

- Rodeo - July

The Village of Standard

- Standard Days - mid June

The Hamlet of Rosebud

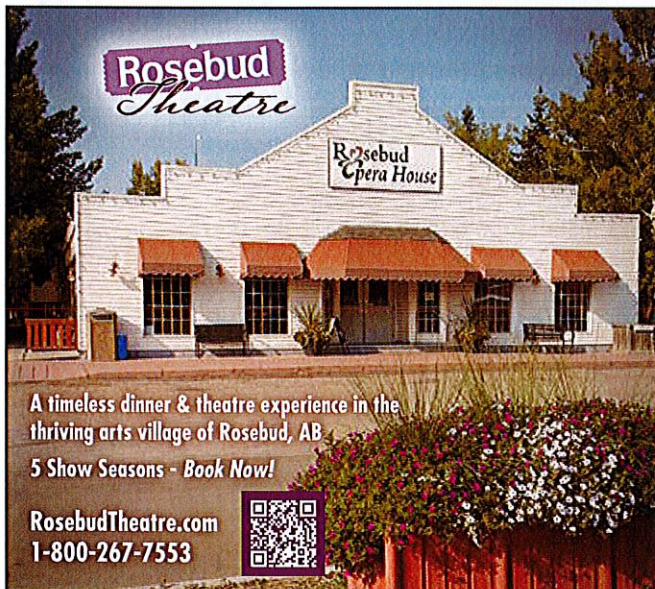
- 15 Minutes of Fame Festival - August
- Rosebud Chamber Music Festival - July
- Rosebud Theatre - Year-round

The Hamlet of Gleichen

- Hockey Day in Gleichen - February long weekend
- Holiday Train - December

The Village of Hussar




- Hussar Daze - mid June



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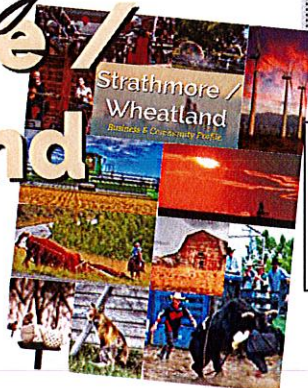
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DEADLINE: Space booking & payment: April 15, 2025
Creative booking: April 22, 2025

DISTRIBUTION

To be distributed in venues designed to attract new residents and new businesses (and thereby help grow the local economy and community). Can also be distributed through the County office, community offices, real estate agencies, show homes, trade shows, investor packages, local brochure racks and local businesses. The publication will be made available digitally as well, which allows for unlimited use and distribution, as well as convenient sharing by local businesses and residents.

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(Prices do not include GST)

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One proof will be sent prior to publication. For any changes to the proof other than typing errors, phone number and address corrections, an additional production cost will be applied to your invoice.

TERMS

Payment in full is to be submitted with this agreement unless prior arrangements were made with an approved credit application. Any outstanding balances must be paid prior to publication.

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AR118376

March 12, 2025

Dear Chief Elected Officials:

As you are aware, changes to the *Local Authorities Election Act (LAEA)* in *Bill 20, the Municipal Affairs Statutes Amendments Act, 2024*, came into force on October 31, 2024. One of these changes prohibits the use of tabulators, voting machines, vote recorders, and automated voting systems in local elections.

This change inadvertently created a lack of clarity regarding whether Elector Assistance Terminals (EATs) would be permitted in upcoming local elections. As you may know, an EAT is an assistive voting machine that enables electors with visual or physical disabilities to vote independently and privately. EATs are not connected to the Internet or another network and create a paper ballot that records the vote cast by the elector. EATs were offered in some local jurisdictions in the 2021 general elections and to electors in the 2023 provincial general election.

Our government is planning to bring forward *LAEA* amendments in spring 2025 to clarify that local authorities may, by bylaw, offer EATs to electors. In order to offer EATs in the 2025 general local elections, a local authority will be required to pass a bylaw by June 30, 2025.

If you have any questions regarding this upcoming change, please reach out to Municipal Affairs staff by telephone at 780-427-2225 (toll-free in Alberta by first dialing 310-0000) or via email at ma.advisory@gov.ab.ca.

Sincerely,

Ric McIver
Minister

Information Bulletin 02/2025

Key Municipal Dates

April 1 - June 30, 2025

- | | |
|----------|--|
| April 1 | The <i>Provincial Priorities Act</i> and associated Regulation come into force on April 1, 2025. Municipalities and municipal entities will need to submit information to Municipal Affairs on all new agreements with the federal government. Information on the submission process, an Intake Form, and Fact Sheet is available at: Federal agreements and the municipal sector Alberta.ca |
| April 30 | Last day for municipalities to pass a supplementary assessment bylaw or an amendment to it. See section 313 of the <i>Municipal Government Act (MGA)</i> . |
| April 30 | Last day to establish a bylaw providing for electronic means of public hearings for planning and development matters. More information is available at: Bill 20: Changes to the MGA Planning and Development Public Hearings |
| April 30 | Last day for municipalities to pass a business tax bylaw or an amendment to it. See section 371 of the <i>MGA</i> and the Business Improvement Area Regulation (AR 93/2016). |
| April 30 | Last day for municipalities to pass a business improvement area tax bylaw or an amendment to it. See sections 50 to 53, and 381, of the <i>MGA</i> and the Business Improvement Area Regulation (AR 93/2016). |
| May 1 | Each municipality must make its financial statements, or a summary of them, and the auditor's report on the financial statements, available to the public in the manner the council considers appropriate. See section 276 of the <i>MGA</i> . |
| May 1 | Last day for municipalities to submit the audited financial statements, audited financial information return, and the auditor's report to the Minister. See section 278 of the <i>MGA</i> . |
| May 1 | Last day for a Regional Services Commission to submit the audited financial information return and audited financial statements to the Minister and each member of the commission. See section 602.37 of the <i>MGA</i> . |

May 1 Statement of Expenditures and Project Outcomes (SEPO) submission due date for Local Government Fiscal Framework (LGFF), and the Canada Community-Building Fund. Statement of Funding and Expenditures (SFE) submission due date for any remaining unspent Municipal Sustainability Initiative (MSI) capital and operating programs. Local Governments will be notified when the LGFF Operating system is available to accept LGFF operating SFEs.

June 16 Last day for municipalities (primarily rural) to submit tax arrears information for assessed persons that hold a license or approval issued by the Alberta Energy Regulator (AER). Arrears data received by this date will be included in the June quarterly reporting to the AER.

June 30 Municipalities must submit the second quarterly installment to a board or the Alberta School Foundation Fund. See section 162(3) of the *Education Act*.

Upcoming Training Opportunities

Municipal Affairs Administrators' Training Initiative

The spring edition of the Municipal Affairs Administrators' Training Initiative (MAATI) will feature a suite of virtual sessions from April 7, 2025, to May 9, 2025. To learn about the sessions on offer and to register, please click on the MAATI tab at [Training for municipal officials | Alberta.ca](#).

Local Election Resources

To support the general election on October 20, 2025, ministry staff have been updating local election resources.

New election resources are available at [Municipal Elections Overview | Alberta.ca](#). This includes returning officer handbooks and other written materials, election checklists, returning officer training videos, etc. A few additional resources are being finalized.

Pre-recorded returning officer training videos (with more on the way) are available at [Municipal Elections Overview | Alberta.ca](#).

Finally, change management fact sheets have been developed that provide a high-level overview of the changes introduced by Bill 20, the *Municipal Affairs Statutes Amendment Act*. These are available at [Changes to the MGA 2024 | Alberta.ca](#); and [Changes to the LAEA 2024 | Alberta.ca](#).

Council Committee Report
March 2025
Darcy J. Burke

Wademsä

- Union Negotiations ongoing/Mediation or Arbitration could be next steps
- AHS Financial Audit ongoing with request of more information
- New CFO hired and doing well

Wheatland Regional Corporation

- AGM held
- Review of Audit and acceptance
- Review of USA with questions presented, sent back to legal for clarification
- Another shareholder meeting possible

CFWR 2025 EXECUTIVE SUMMARY

OUR IMPACT SINCE 1989

35,134

Jobs Created
or Maintained

\$38,848,708
in Loans

50,583

Business Coaching
Sessions

101,997

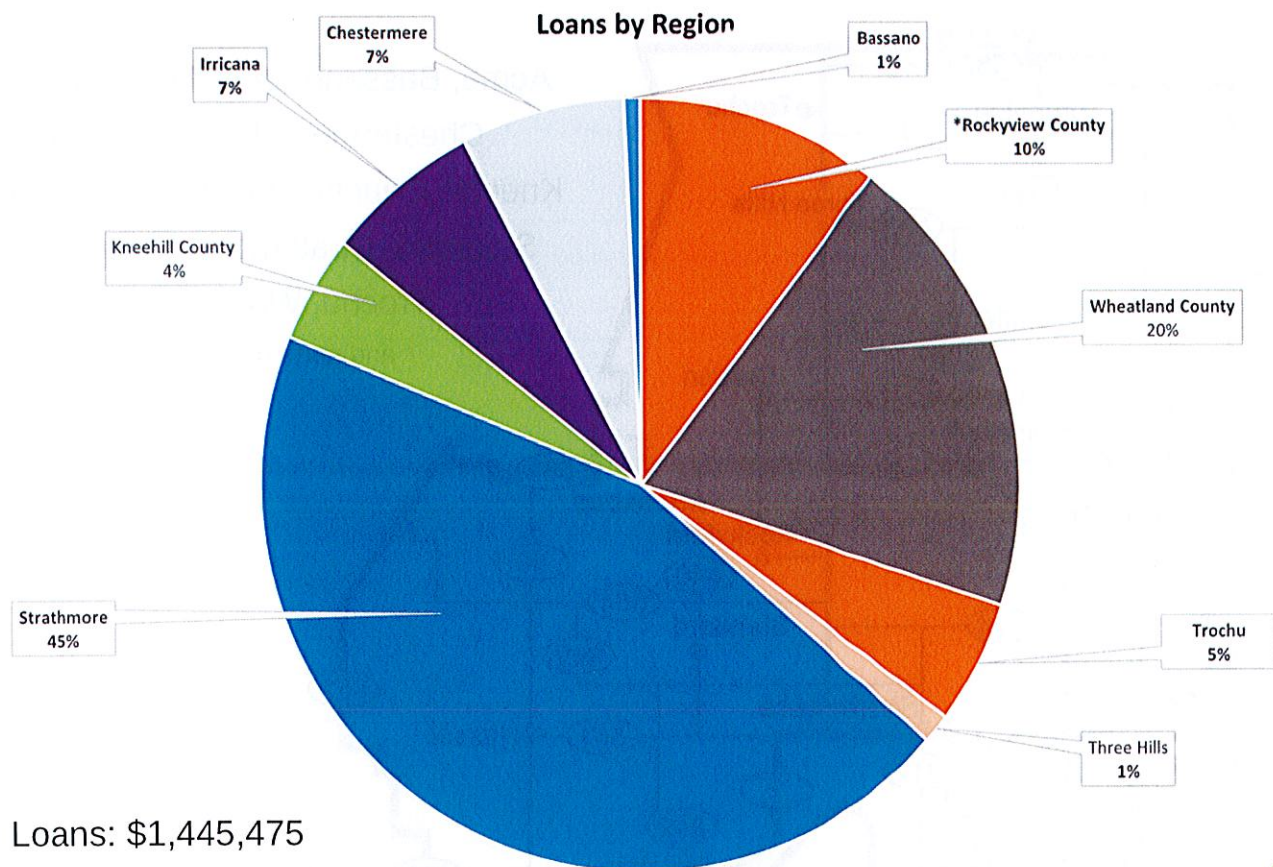
Client Services
Delivered

\$53,296,594
Leveraged Funds
into our Communities

19,493

Business Training
Sessions

THIS FISCAL APRIL 1, 2024 - FEBRUARY 28, 2025



Loans: \$1,445,475

Leveraged Funds: \$597,309

Entrepreneurs Trained: 562

CED Projects: 6

CFWR 2025 EXECUTIVE SUMMARY

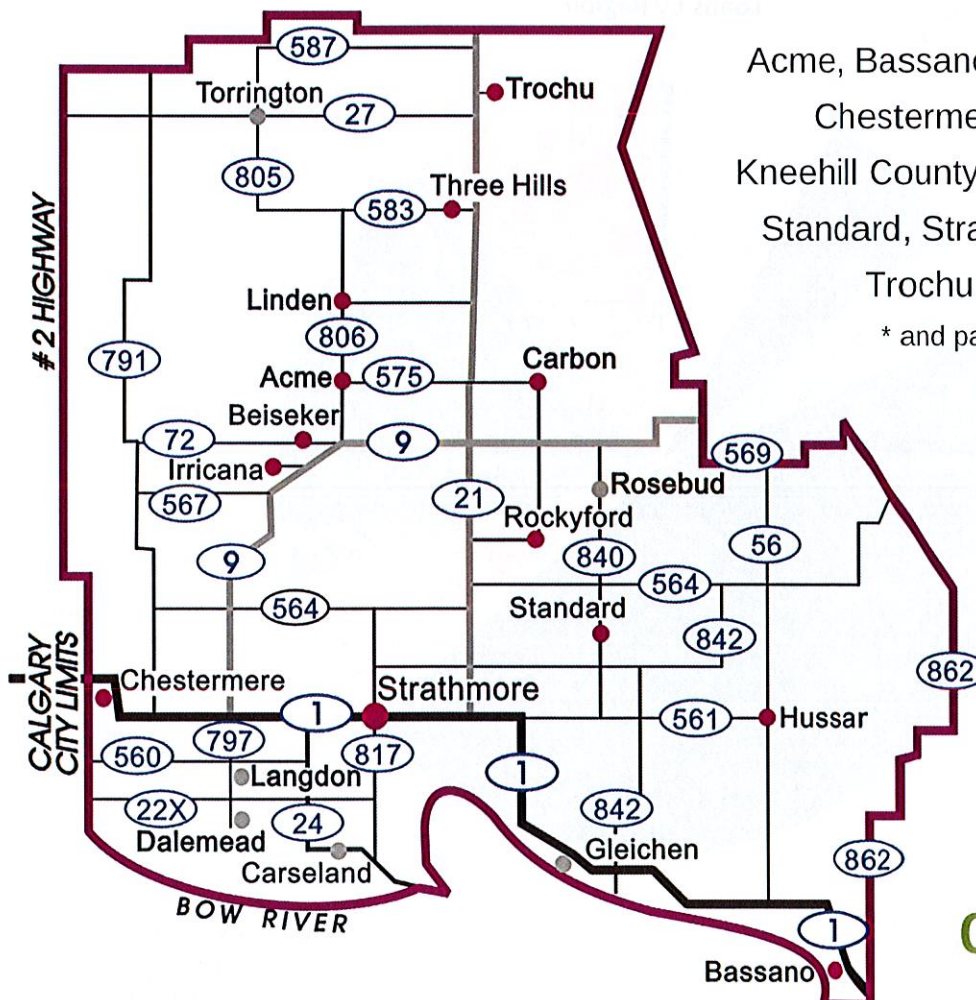
THIS MONTH FEBRUARY 2025

- Training Program offered: "Understanding and Supporting ADHD in the Workplace"
- Heart of the Community Campaign Update:
 - Total # of nominations: 81
 - Q2 Nominations open March 1
- CFWR facilitated SWCC Strategic Planning Session
- Revised Lending Policy Approved
- Lower Level Renovations underway



wildrose.albertacf.com

COMMUNITIES WE SERVE



Acme, Bassano, Beiseker, Carbon, Chestermere, Hussar, Irricana, Kneehill County, Linden, Rockyford, Standard, Strathmore, Three Hills, Trochu, Wheatland County.

* and parts of Rocky View County



Provincial 2025 Equalized Assessment Report

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Report Date: October 24, 2024

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Classification: Public

Provincial 2025 Equalized Assessment Report

Municipality Type	Municipality	Residential	Farm land	Non Residential (Non regulated)	NR Linear Property	NR Co-generating M&E	Machinery and Equipment	Grand Total
City	AIRDRIE	14,999,590,591	2,598,330	2,130,028,439	97,178,410	0	6,045,290	17,235,441,060
	BEAUMONT	3,778,544,612	696,250	246,030,106	22,961,000	0	129,540	4,048,361,508
	BROOKS	1,176,715,818	192,800	304,771,280	28,532,640	0	1,071,700	1,511,284,238
	CALGARY	290,659,923,151	38,215,872	58,711,131,291	4,039,525,100	0	393,270,000	353,842,065,414
	CAMROSE	2,341,136,167	947,960	619,935,443	31,883,480	0	43,092,630	3,036,995,680
	CHESTERMERE	5,954,694,083	905,380	233,557,475	41,566,940	0	610,970	6,231,334,848
	COLD LAKE	1,825,093,613	293,640	595,486,211	28,052,380	0	879,160	2,449,805,004
	EDMONTON	151,352,446,667	67,195,112	39,034,724,437	2,281,553,250	0	909,663,236	193,645,582,702
	FORT SASKATCHEWAN	4,407,192,325	1,360,550	1,264,209,373	152,994,020	0	1,981,565,590	7,807,321,858
	GRANDE PRAIRIE	7,387,579,776	3,595,000	3,043,757,121	140,557,180	0	47,664,840	10,623,153,917
	LACOMBE	1,721,247,448	668,000	366,831,052	19,681,160	0	2,461,420	2,110,889,080
	LEDUC	5,099,047,221	2,915,700	2,321,570,234	69,760,420	0	88,199,000	7,581,492,575
	LETHBRIDGE	13,426,402,139	2,343,700	3,031,011,448	312,619,190	0	355,003,690	17,127,380,167
	LLOYDMINSTER	2,234,103,914	917,150	1,046,552,503	61,275,040	0	204,579,010	3,547,427,617
	MEDICINE HAT	8,275,373,984	1,032,600	1,718,446,212	353,621,540	0	564,224,700	10,912,699,036
	RED DEER	12,760,150,737	1,732,100	3,649,307,981	173,756,250	0	31,497,870	16,616,444,938
	SPRUCE GROVE	6,083,861,682	1,823,880	1,240,450,237	52,449,480	0	13,526,550	7,392,111,829
	ST. ALBERT	12,424,443,363	1,086,300	2,046,569,328	96,190,860	0	26,271,900	14,594,561,751
	WETASKIWIN	1,075,336,337	510,370	335,057,968	24,114,120	0	30,083,980	1,465,102,775
		546,982,883,628	129,030,694	121,939,428,139	8,028,272,460	0	4,699,841,076	681,779,455,997
Specialized Municipality	CROWSNEST PASS, MUNICIPALITY OF	1,256,379,929	432,190	122,966,348	59,796,240	0	3,713,000	1,443,287,707
	JASPER, MUNICIPALITY OF	1,192,951,396	0	797,027,072	62,328,580	0	2,842,530	2,055,149,578
	LAC LA BICHE COUNTY	1,356,189,189	21,899,320	498,777,511	1,401,128,850	0	1,771,807,200	5,049,802,070

Provincial 2025 Equalized Assessment Report

Municipality Type	Municipality	Residential	Farm land	Non Residential (Non regulated)	NR Linear Property	NR Co-generating M&E	Machinery and Equipment	Grand Total
	MACKENZIE COUNTY	1,323,398,489	47,359,680	356,095,712	609,518,300	0	337,391,090	2,673,763,271
	STRATHCONA COUNTY	20,298,811,903	33,538,160	5,810,740,343	989,674,110	0	12,600,843,500	39,733,608,016
	WOOD BUFFALO, REGIONAL MUNICIPALITY OF	9,859,686,925	0	8,819,072,191	3,939,843,920	0	39,254,806,723	61,873,409,759
		35,287,417,831	103,229,350	16,404,679,177	7,062,290,000	0	53,971,404,043	112,829,020,401
Municipal District	ACADIA NO. 34, M.D. OF	38,213,104	34,695,940	6,540,100	5,446,730	0	445,690	85,341,564
	ATHABASCA COUNTY	1,152,284,695	66,304,320	208,328,239	605,242,310	0	546,712,470	2,578,872,034
	BARRHEAD NO. 11, COUNTY OF	798,162,694	59,752,290	49,584,800	144,177,280	0	47,521,250	1,099,198,314
	BEAVER COUNTY	756,279,990	114,705,780	145,375,024	316,467,420	0	69,166,730	1,401,994,944
	BIG LAKES COUNTY	633,419,780	35,462,040	151,003,601	855,438,960	0	299,649,610	1,974,973,991
	BIGHORN NO. 8, M.D. OF	780,752,955	6,140,070	368,566,892	144,700,010	0	436,144,300	1,736,304,227
	BIRCH HILLS COUNTY	70,989,783	49,075,570	16,106,150	103,589,620	0	39,638,910	279,400,033
	BONNYVILLE NO. 87, M.D. OF	2,027,249,350	61,641,590	751,982,969	2,736,705,100	0	2,888,985,020	8,466,564,029
	BRAZEAU COUNTY	1,109,081,908	24,396,620	252,504,515	1,812,200,350	0	705,259,690	3,903,443,083
	CAMROSE COUNTY	1,426,034,464	140,741,540	235,684,555	340,554,820	0	191,715,110	2,334,730,489
	CARDSTON COUNTY	674,923,136	99,118,630	46,467,060	72,599,190	0	14,226,860	907,334,876
	CLEAR HILLS COUNTY	191,448,489	39,910,440	65,053,010	629,104,370	0	304,538,510	1,230,054,819
	CLEARWATER COUNTY	2,088,222,918	56,648,350	527,107,130	3,397,697,440	0	2,185,258,630	8,254,934,468
	CYPRESS COUNTY	1,603,022,788	146,696,770	658,438,701	2,245,871,450	0	945,991,290	5,600,020,999
	FAIRVIEW NO. 136, M.D. OF	166,666,482	34,525,740	23,721,030	102,309,600	0	39,112,260	366,335,112
	FLAGSTAFF COUNTY	395,479,830	165,073,710	107,986,768	513,412,730	0	378,831,220	1,560,784,258
	FOOTHILLS COUNTY	8,987,006,270	137,142,920	698,074,973	438,491,230	0	212,577,470	10,473,292,863
	FORTY MILE NO. 8, COUNTY OF	332,403,901	194,299,950	52,974,530	977,025,560	0	22,223,180	1,578,927,121
	GRANDE PRAIRIE NO. 1, COUNTY OF	4,613,489,660	114,954,400	2,345,150,055	1,725,269,300	0	2,101,194,750	10,900,058,165

Provincial 2025 Equalized Assessment Report

Municipality Type	Municipality	Residential	Farm land	Non Residential (Non regulated)	NR Linear Property	NR Co-generating M&E	Machinery and Equipment	Grand Total
	GREENVIEW NO. 16, M.D. OF	1,155,746,798	56,355,830	1,190,531,563	7,094,759,780	0	6,996,413,500	16,493,807,471
	KNEEHILL COUNTY	669,822,310	151,656,010	172,861,175	954,677,280	0	306,201,720	2,255,218,495
	LAC STE. ANNE COUNTY	1,904,111,279	57,845,880	88,203,163	271,491,770	0	61,790,270	2,383,442,362
	LACOMBE COUNTY	2,158,400,051	125,986,060	1,182,622,871	874,160,460	0	3,221,233,480	7,562,402,922
	LAMONT COUNTY	539,417,456	95,678,760	151,463,191	328,449,060	0	166,654,820	1,281,663,287
	LEDUC COUNTY	3,386,279,762	85,326,670	5,133,598,111	1,333,388,980	0	171,443,610	10,110,037,133
	LESSER SLAVE RIVER NO. 124, M.D. OF	574,503,830	7,338,810	216,861,164	537,555,690	0	620,812,490	1,957,071,984
	LETHBRIDGE COUNTY	1,380,721,171	158,819,730	541,370,060	337,358,470	0	125,056,270	2,543,325,701
	MINBURN NO. 27, COUNTY OF	323,515,451	107,126,265	76,874,503	497,192,130	0	107,928,630	1,112,636,979
	MOUNTAIN VIEW COUNTY	3,186,710,929	158,232,080	393,585,364	1,365,506,970	0	568,214,230	5,672,249,573
	NEWELL, COUNTY OF	959,885,341	147,338,300	414,228,766	2,155,079,580	0	610,529,940	4,287,061,927
	NORTHERN LIGHTS, COUNTY OF	433,910,021	50,773,250	162,906,299	476,374,650	0	428,283,050	1,552,247,270
	NORTHERN SUNRISE COUNTY	220,269,078	29,076,640	187,736,270	1,077,426,850	0	651,932,890	2,166,441,728
	OPPORTUNITY NO. 17, M.D. OF	269,734,956	349,940	216,463,629	2,108,097,580	0	466,944,560	3,061,590,665
	PAINTEARTH NO. 18, COUNTY OF	150,908,251	91,166,500	86,521,590	639,891,380	0	124,860,330	1,093,348,051
	PARKLAND COUNTY	7,436,708,663	40,779,260	2,993,483,479	1,336,642,840	0	351,821,900	12,159,436,142
	PEACE NO. 135, M.D. OF	182,438,827	20,162,270	50,698,332	59,054,920	0	10,591,270	322,945,619
	PINCHER CREEK NO. 9, M.D. OF	789,190,552	58,805,600	72,070,036	740,875,310	0	195,125,220	1,856,066,718
	PONOKA COUNTY	1,978,250,206	85,254,480	158,466,896	877,666,510	0	464,145,950	3,563,784,042
	PROVOST NO. 52, M.D. OF	223,716,888	87,406,230	204,131,168	1,023,692,570	0	1,418,104,170	2,957,051,026
	RANCHLAND NO. 66, M.D. OF	20,031,790	9,090,500	17,345,090	134,407,280	0	72,840,150	253,714,810
	RED DEER COUNTY	4,323,048,923	163,357,590	1,564,954,575	895,006,910	0	253,198,130	7,199,566,128
	ROCKY VIEW COUNTY	17,445,584,479	150,871,900	6,321,824,922	1,255,762,930	0	707,254,340	25,881,298,571
	SADDLE HILLS COUNTY	191,372,011	50,885,710	177,602,839	1,734,770,230	0	1,278,268,260	3,432,899,050

Provincial 2025 Equalized Assessment Report

Municipality Type	Municipality	Residential	Farm land	Non Residential (Non regulated)	NR Linear Property	NR Co-generating M&E	Machinery and Equipment	Grand Total
	SMOKY LAKE COUNTY	387,805,041	56,754,820	50,959,282	244,115,050	0	59,306,000	798,940,193
	SMOKY RIVER NO. 130, M.D. OF	196,185,123	64,455,360	78,823,813	152,610,280	0	70,908,230	562,982,806
	SPIRIT RIVER NO. 133, M.D. OF	70,805,877	20,203,340	88,772,970	66,097,830	0	51,507,510	297,387,527
	ST. PAUL NO. 19, COUNTY OF	1,038,516,444	72,956,210	102,352,901	376,035,520	1,377,460	341,246,050	1,932,484,585
	STARLAND COUNTY	160,622,671	101,664,580	45,986,391	446,228,010	0	108,726,860	863,228,512
	STETTLER NO. 6, COUNTY OF	796,319,825	125,199,430	117,254,458	421,537,120	0	133,471,910	1,593,782,743
	STURGEON COUNTY	4,461,249,050	77,414,120	1,736,479,508	782,872,350	0	5,047,172,310	12,105,187,338
	TABER, M.D. OF	901,960,160	178,643,800	282,133,970	785,658,380	0	267,995,980	2,416,392,290
	THORHILD COUNTY	410,846,109	46,922,920	43,906,380	310,167,840	0	44,469,770	856,313,019
	TWO HILLS NO. 21, COUNTY OF	378,210,335	87,709,980	21,505,589	120,410,820	0	21,899,150	629,735,874
	VERMILION RIVER, COUNTY OF	1,104,580,972	183,665,760	320,727,127	671,722,980	0	255,195,650	2,535,892,489
	VULCAN COUNTY	694,351,178	204,502,160	128,763,403	1,094,861,980	0	76,652,790	2,199,131,511
	WAINWRIGHT NO. 61, M.D. OF	657,494,471	91,112,590	328,641,240	935,308,210	0	220,959,860	2,233,516,371
	WARNER NO. 5, COUNTY OF	424,752,830	154,835,650	38,711,960	270,219,900	0	27,882,910	916,403,250
	WESTLOCK COUNTY	840,899,766	99,414,480	48,892,410	117,567,170	0	13,152,480	1,119,926,306
	WETASKIWIN NO. 10, COUNTY OF	2,246,846,589	91,728,390	133,585,562	539,313,500	0	168,051,320	3,179,525,361
	WHEATLAND COUNTY	1,575,233,323	199,796,470	658,769,657	1,470,024,420	0	855,347,790	4,759,171,660
	WILLOW CREEK NO. 26, M.D. OF	966,533,585	143,380,140	106,710,246	932,670,510	0	63,580,050	2,212,874,531
	WOODLANDS COUNTY	833,765,843	15,330,130	235,504,679	788,066,840	0	729,096,050	2,601,763,542
	YELLOWHEAD COUNTY	1,747,263,151	39,193,650	872,141,934	5,469,051,290	0	3,117,093,860	11,244,743,885
		97,643,653,563	5,625,854,915	33,927,678,638	61,270,133,600	1,377,460	42,482,558,660	240,951,256,836
Town	ATHABASCA	271,113,904	20,810	100,509,811	6,438,280	0	451,640	378,534,445
	BANFF	2,257,246,464	0	1,798,108,214	11,811,940	0	0	4,067,166,618
	BARRHEAD	400,284,798	124,300	116,953,890	7,018,520	0	4,952,380	529,333,888

Provincial 2025 Equalized Assessment Report

Municipality Type	Municipality	Residential	Farm land	Non Residential (Non regulated)	NR Linear Property	NR Co-generating M&E	Machinery and Equipment	Grand Total
	BASHAW	66,679,530	14,350	17,727,612	2,389,640	0	1,863,340	88,674,472
	BASSANO	96,464,387	98,090	31,498,058	3,077,870	0	3,340,940	134,479,345
	BEAVERLODGE	238,238,194	56,930	63,543,616	4,605,770	0	661,430	307,105,940
	BENTLEY	101,578,170	52,000	13,159,190	1,681,590	0	376,000	116,846,950
	BLACKFALDS	1,364,782,190	81,010	160,372,911	16,316,130	0	7,678,400	1,549,230,641
	BON ACCORD	149,935,405	162,300	6,223,335	1,961,980	0	47,740	158,330,760
	BONNYVILLE	577,446,583	1,438,120	329,405,836	14,659,560	0	237,960	923,188,059
	BOW ISLAND	148,541,997	63,160	47,957,983	3,494,020	0	2,425,100	202,482,260
	BOWDEN	112,161,625	76,210	13,232,541	2,812,430	0	2,220,220	130,503,026
	BRUDERHEIM	146,027,610	391,900	15,044,710	4,585,620	0	444,300	166,494,140
	CALMAR	247,192,793	146,000	50,314,730	3,319,390	0	46,000	301,018,913
	CANMORE	10,214,023,400	0	1,956,462,076	56,490,310	0	415,480	12,227,391,266
	CARDSTON	367,013,222	67,000	47,249,083	6,392,390	0	381,960	421,103,655
	CARSTAIRS	821,478,476	335,000	59,359,560	11,813,620	0	108,330	893,094,986
	CASTOR	66,521,773	26,460	13,359,824	1,872,070	0	90,150	81,870,277
	CLARESHOLM	457,891,876	233,230	96,639,575	9,147,500	0	1,318,700	565,230,881
	COALDALE	1,198,215,489	344,800	198,475,791	10,982,430	0	2,785,320	1,410,803,830
	COALHURST	336,104,693	40,760	12,262,553	3,156,180	0	20,160	351,584,346
	COCHRANE	7,840,347,844	79,500	662,622,215	57,552,420	0	14,336,060	8,574,938,039
	CORONATION	58,118,544	12,320	20,925,252	2,222,730	0	107,320	81,386,166
	CROSSFIELD	623,612,757	355,000	199,865,197	8,665,420	0	6,133,950	838,632,324
	DAYSLAND	79,665,919	1,480	6,138,213	1,337,680	0	0	87,143,292
	DEVON	874,825,410	361,780	116,662,698	14,461,420	0	377,240	1,006,688,548
	DIAMOND VALLEY	1,016,010,145	200,000	79,929,795	11,242,420	0	2,713,910	1,110,096,270

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Municipality Type	Municipality	Residential	Farm land	Non Residential (Non regulated)	NR Linear Property	NR Co-generating M&E	Machinery and Equipment	Grand Total
	DIDSBURY	638,237,797	533,520	80,324,667	8,919,980	0	183,600	728,199,564
	DRAYTON VALLEY	744,387,383	383,590	436,526,358	43,727,390	0	36,232,750	1,261,257,471
	DRUMHELLER	756,948,824	1,410,000	214,035,349	34,731,160	0	2,741,740	1,009,867,073
	ECKVILLE	98,395,424	0	20,670,352	2,400,910	0	0	121,466,686
	EDSON	897,414,776	29,300	388,389,490	29,322,480	0	45,867,120	1,361,023,166
	ELK POINT	103,302,760	89,480	39,045,616	3,627,460	0	101,220	146,166,536
	FAIRVIEW	221,998,380	138,660	61,385,248	7,534,190	0	0	291,056,478
	FALHER	57,797,921	15,010	24,884,223	2,930,090	0	284,660	85,911,904
	FORT MACLEOD	373,693,917	274,010	136,122,546	16,146,850	0	1,945,290	528,182,613
	FOX CREEK	185,142,522	0	135,316,609	8,623,750	0	122,640	329,205,521
	GIBBONS	366,016,667	296,810	32,337,625	4,393,360	0	651,400	403,695,862
	GRIMSHAW	209,309,532	97,880	39,665,015	5,757,570	0	185,360	255,015,357
	HANNA	181,050,549	94,630	54,668,920	8,424,090	0	1,373,690	245,611,879
	HARDISTY	69,767,259	22,170	27,383,417	1,999,260	0	13,180	99,185,286
	HIGH LEVEL	274,043,139	8,620	193,489,724	23,960,220	0	102,160,340	593,662,043
	HIGH PRAIRIE	186,503,653	95,940	106,734,647	6,354,810	0	27,431,650	327,120,700
	HIGH RIVER	2,302,052,385	472,200	336,398,366	19,984,960	0	124,990	2,659,032,901
	HINTON	1,194,475,250	5,600	437,629,607	38,870,030	0	300,975,070	1,971,955,557
	INNISFAIL	901,888,048	422,920	249,403,419	39,620,280	0	65,084,690	1,256,419,357
	IRRICANA	147,293,251	64,000	6,385,330	2,064,710	0	0	155,807,291
	KILLAM	74,058,078	134,690	20,534,904	2,147,400	0	0	96,875,072
	LAMONT	144,157,827	198,000	24,302,894	3,058,970	0	213,930	171,931,621
	LEGAL	122,558,995	139,170	7,600,547	1,602,330	0	121,010	132,022,052
	MAGRATH	273,838,672	69,910	14,262,528	3,941,780	0	1,519,980	293,632,870

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	MANNING	90,387,227	13,770	26,995,719	2,480,370	0	0	119,877,086
	MAYERTHORPE	77,826,875	0	23,810,913	2,659,050	0	118,020	104,414,858
	MCLENNAN	31,660,922	0	9,379,929	1,574,550	0	67,040	42,682,441
	MILK RIVER	73,320,011	27,280	10,501,682	1,712,830	0	24,080	85,585,883
	MILLET	208,919,825	61,400	38,493,017	3,745,660	0	128,600	251,348,502
	MORINVILLE	1,286,720,702	248,660	174,645,408	13,646,750	0	820,270	1,476,081,790
	MUNDARE	87,860,071	85,740	12,051,353	2,059,360	0	1,434,810	103,491,334
	NANTON	311,535,865	30,820	64,105,387	4,385,670	0	5,474,140	385,531,882
	NOBLEFORD	152,650,779	17,690	42,881,718	1,768,140	0	7,701,270	205,019,597
	OKOTOKS	6,254,711,788	1,019,660	882,880,650	36,242,470	0	0	7,174,854,568
	OLDS	1,378,294,697	626,510	350,316,010	16,908,400	0	10,750,340	1,756,895,957
	ONOWAY	87,889,493	77,930	31,205,255	2,368,440	0	695,020	122,236,138
	OYEN	73,383,364	28,500	22,855,806	2,520,060	0	79,390	98,867,120
	PEACE RIVER	643,518,382	64,080	241,577,011	18,440,870	0	368,160	903,968,503
	PENHOLD	420,109,930	395,340	37,498,416	7,545,390	0	2,824,960	468,374,036
	PICTURE BUTTE	204,788,540	69,290	41,751,266	2,520,840	0	1,809,920	250,939,856
	PINCHER CREEK	440,099,003	206,700	132,473,732	7,851,620	0	171,160	580,802,215
	PONOKA	729,976,026	333,600	184,549,615	12,005,820	0	3,650,060	930,515,121
	PROVOST	143,874,342	57,410	62,944,461	4,475,940	0	40,060	211,392,213
	RAINBOW LAKE	16,502,731	0	10,912,031	2,233,810	0	0	29,648,572
	RAYMOND	431,733,691	121,440	24,952,997	5,192,880	0	69,990	462,070,998
	REDCLIFF	631,844,496	5,680,930	205,298,366	12,080,920	0	8,976,120	863,880,832
	REDWATER	210,985,148	1,114,060	75,124,136	13,373,580	0	19,157,650	319,754,574
	RIMBEY	249,464,226	347,500	83,517,136	5,298,760	0	1,549,150	340,176,772

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	ROCKY MOUNTAIN HOUSE	752,176,589	474,250	278,970,462	12,885,940	0	235,390	1,044,742,631
	SEDEGWICK	72,883,906	10,230	17,093,560	1,828,340	0	0	91,816,036
	SEXSMITH	274,896,478	423,530	42,873,653	7,919,460	0	581,000	326,694,121
	SLAVE LAKE	660,541,657	12,420	240,317,099	14,392,760	0	0	915,263,936
	SMOKY LAKE	81,948,029	95,100	17,914,698	3,262,330	0	35,300	103,255,457
	SPIRIT RIVER	64,815,604	52,260	16,687,742	3,572,330	0	14,330	85,142,266
	ST. PAUL	493,182,130	89,280	163,103,223	10,412,770	0	582,330	667,369,733
	STAVELY	62,096,847	29,120	9,394,496	1,161,320	0	873,450	73,555,233
	STETTLER	600,107,687	406,550	244,485,226	14,130,880	0	106,760	859,237,103
	STONY PLAIN	2,674,223,044	972,130	520,327,694	32,349,640	0	729,910	3,228,602,418
	STRATHMORE	2,149,951,445	404,780	327,404,179	59,509,270	0	634,490	2,537,904,164
	SUNDRE	348,794,473	154,000	82,499,417	13,709,980	0	79,260	445,237,130
	SWAN HILLS	50,595,495	0	17,609,811	8,614,310	0	891,100	77,710,716
	SYLVAN LAKE	2,503,033,276	358,200	333,743,899	24,176,110	0	2,256,740	2,863,568,225
	TABER	906,963,629	171,470	276,631,569	20,536,880	517,930	74,268,670	1,279,090,148
	THORSBY	82,069,601	0	16,969,152	3,347,380	0	998,930	103,385,063
	THREE HILLS	296,665,380	211,000	64,253,392	5,433,780	0	2,197,250	368,760,802
	TOFIELD	200,671,782	263,900	49,500,092	5,682,850	0	1,739,420	257,858,044
	TROCHU	80,522,835	33,000	16,592,898	2,058,990	0	269,600	99,477,323
	TWO HILLS	63,815,680	7,160	11,472,353	2,678,110	0	27,810	78,001,113
	VALLEYVIEW	145,562,160	65,900	79,393,272	6,169,350	0	508,000	231,698,682
	VAUXHALL	89,028,225	68,040	18,050,502	2,081,470	0	444,630	109,672,867
	VEGREVILLE	513,926,238	196,940	168,700,948	27,418,720	0	1,564,450	711,807,296
	VERMILION	422,140,103	65,590	160,238,886	20,314,840	0	1,625,920	604,385,339

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	VIKING	73,239,096	14,170	19,444,918	2,406,940	0	766,580	95,871,704
	VULCAN	213,782,979	110,490	40,409,901	3,677,070	0	919,050	258,899,490
	WAINWRIGHT	651,785,413	173,450	242,184,926	14,894,360	0	9,175,550	918,213,699
	WEMBLEY	148,776,874	102,240	36,152,720	4,022,830	0	1,102,220	190,156,884
	WESTLOCK	431,579,186	482,400	171,638,302	10,159,300	0	3,094,370	616,953,558
	WHITECOURT	1,088,094,487	24,000	602,391,136	31,372,500	0	198,337,640	1,920,219,763
		71,091,784,669	25,878,530	16,398,673,810	1,152,926,350	517,930	1,010,838,700	89,680,619,989
Village	ACME	61,334,300	53,000	10,789,249	1,276,120	0	0	73,452,669
	ALBERTA BEACH	181,543,876	15,600	10,695,733	1,970,400	0	159,930	194,385,539
	ALIX	67,795,689	42,000	15,754,356	1,633,080	0	30,157,600	115,382,725
	ALLIANCE	6,908,775	0	2,492,220	355,540	0	111,580	9,868,115
	AMISK	11,213,065	0	641,280	1,063,600	0	0	12,917,945
	ANDREW	25,555,976	0	4,343,584	1,468,400	0	10,700	31,378,660
	ARROWWOOD	15,688,889	370	3,345,996	243,410	0	0	19,278,665
	BARNWELL	107,779,726	14,200	3,780,840	1,043,950	0	9,630	112,628,346
	BARONS	24,211,099	0	2,773,916	683,410	0	46,650	27,715,075
	BAWLFW	33,962,507	0	1,272,050	574,670	0	0	35,809,227
	BEISEKER	90,083,868	94,000	25,331,908	4,244,180	0	731,990	120,485,946
	BERWYN	27,831,637	12,220	2,097,959	1,172,060	0	48,460	31,162,336
	BIG VALLEY	23,662,727	7,690	2,427,038	3,214,120	0	60,020	29,371,595
	BITTERN LAKE	22,913,789	129,370	1,537,535	801,830	0	245,290	25,627,814
	BOYLE	61,773,151	28,250	17,428,103	8,894,260	0	618,330	88,742,094
	BRETON	44,586,995	8,140	9,896,527	1,208,970	0	103,140	55,803,772
	CARBON	43,330,980	12,000	2,074,483	980,580	0	0	46,398,043

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Municipality Type	Municipality	Residential	Farm land	Non Residential (Non regulated)	NR Linear Property	NR Co-generating M&E	Machinery and Equipment	Grand Total
	CARMANGAY	21,665,334	8,550	2,173,969	821,670	0	26,240	24,695,763
	CAROLINE	28,374,416	13,000	10,359,106	1,179,870	0	0	39,926,392
	CHAMPION	32,065,761	0	3,535,455	733,720	0	130,050	36,464,386
	CHAUVIN	15,723,633	17,550	1,695,624	4,363,640	0	285,440	22,085,887
	CHIPMAN	18,882,074	203,370	1,341,421	3,126,320	0	0	23,553,185
	CLIVE	78,637,940	56,880	2,271,795	1,137,220	0	62,800	82,166,835
	CLYDE	31,978,921	3,800	1,653,125	802,290	0	79,650	34,517,786
	CONSORT	42,747,702	0	15,773,804	1,755,340	0	116,020	60,392,866
	COUTTS	15,738,083	7,610	9,847,279	655,480	0	0	26,248,452
	COWLEY	19,879,271	27,500	3,646,773	625,530	0	0	24,179,074
	CREMONA	44,820,143	40,000	6,254,882	1,094,310	0	0	52,209,335
	CZAR	10,556,368	0	2,164,650	576,980	0	0	13,297,998
	DELBURNE	80,813,649	76,000	9,108,148	1,612,560	0	0	91,610,357
	DELIA	14,483,874	17,870	2,881,902	527,290	0	63,670	17,974,606
	DONALDA	12,886,065	13,270	1,055,897	588,790	0	0	14,544,022
	DONNELLY	20,193,378	14,870	1,467,680	731,400	0	40,040	22,447,368
	DUCHESS	99,469,490	36,280	8,726,960	1,516,060	0	341,400	110,090,190
	EDBERG	8,514,811	0	271,458	107,050	0	0	8,893,319
	EDGERTON	24,772,317	0	2,627,184	1,345,390	0	144,480	28,889,371
	ELNORA	22,067,630	17,300	2,049,863	611,890	0	154,930	24,901,613
	EMPRESS	7,203,374	15,050	1,489,197	288,360	0	0	8,995,981
	FOREMOST	48,669,779	22,010	11,594,021	1,042,290	0	152,860	61,480,960
	FORESTBURG	59,808,398	36,210	7,606,257	2,063,500	0	41,180	69,555,545
	GIROUXVILLE	13,386,896	7,760	1,899,410	682,450	0	26,590	16,003,106

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	GLENDON	36,403,117	24,940	3,462,849	1,359,730	0	147,650	41,398,286
	GLENWOOD	33,252,357	2,330	1,781,623	651,390	0	0	35,687,700
	HALKIRK	5,909,309	4,280	1,605,520	183,470	0	0	7,702,579
	HAY LAKES	51,124,912	0	1,624,417	687,560	0	0	53,436,889
	HEISLER	7,166,018	0	1,057,450	398,700	0	0	8,622,168
	HILL SPRING	22,219,355	1,250	761,804	425,780	0	0	23,408,189
	HINES CREEK	12,960,130	29,430	4,476,330	933,670	0	3,356,500	21,756,060
	HOLDEN	18,517,235	18,380	6,102,395	2,621,600	0	931,020	28,190,630
	HUGHENDEN	10,323,229	1,860	1,053,278	607,000	0	0	11,985,367
	HUSSAR	12,907,696	1,000	2,403,090	542,900	0	2,202,310	18,056,996
	INNISFREE	10,337,026	0	1,991,342	1,410,620	0	56,790	13,795,778
	IRMA	37,925,745	0	6,421,426	1,246,470	0	446,470	46,040,111
	KITSCOTY	82,297,818	0	5,357,845	1,900,700	0	153,030	89,709,393
	LINDEN	73,464,969	75,000	16,602,824	1,237,880	0	3,656,320	95,036,993
	LOMOND	11,436,847	5,770	2,147,122	313,540	0	94,110	13,997,389
	LONGVIEW	57,824,217	12,700	10,843,250	2,221,040	0	1,071,700	71,972,907
	LOUGHEED	12,836,143	720	4,272,632	629,520	0	397,590	18,136,605
	MANNVILLE	43,272,640	0	7,065,214	1,729,530	0	364,440	52,431,824
	MARWAYNE	37,933,097	13,230	3,884,801	967,080	0	104,810	42,903,018
	MILO	10,918,173	15,520	3,465,992	190,850	0	15,150	14,605,685
	MORRIN	14,393,327	7,700	619,031	720,960	0	0	15,741,018
	MUNSON	17,632,357	87,830	844,490	538,960	0	258,640	19,362,277
	MYRNAM	14,652,058	42,960	1,035,447	611,320	0	49,980	16,391,765
	NAMPA	22,048,810	10,950	15,801,250	2,031,050	0	3,012,300	42,904,360

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	PARADISE VALLEY	8,736,507	1,340	1,044,340	391,710	0	40,680	10,214,577
	ROCKYFORD	26,551,038	22,530	5,970,880	551,100	0	244,820	33,340,368
	ROSALIND	12,972,866	0	2,211,920	361,000	0	316,270	15,862,056
	ROSEMARY	28,627,118	0	2,043,720	458,910	0	100,170	31,229,918
	RYCROFT	33,528,366	9,810	22,778,160	1,939,120	0	0	58,255,456
	RYLEY	26,271,215	9,700	9,622,390	2,603,590	0	735,880	39,242,775
	SPRING LAKE	156,240,777	0	2,951,530	457,880	0	0	159,650,187
	STANDARD	34,222,482	32,890	13,016,373	792,770	0	1,240,460	49,304,975
	STIRLING	127,576,466	12,710	2,398,560	1,698,700	0	0	131,686,436
	VETERAN	9,565,943	2,640	1,951,722	640,820	0	72,170	12,233,295
	VILNA	11,319,314	6,400	1,309,212	914,600	0	0	13,549,526
	WARBURG	49,936,851	24,400	9,675,436	1,522,680	0	179,370	61,338,737
	WARNER	29,318,711	3,830	4,558,203	537,370	0	713,960	35,132,074
	WASKATENAU	16,128,723	0	1,349,833	586,790	0	0	18,065,346
	YOUNGSTOWN	9,118,491	0	1,650,760	524,380	0	0	11,293,631
		2,861,387,809	1,533,820	415,393,098	96,960,720	0	53,931,260	3,429,206,707
Summer Village	ARGENTIA BEACH	98,127,010	0	0	331,580	0	0	98,458,590
	BETULA BEACH	35,642,462	0	0	59,850	0	0	35,702,312
	BIRCH COVE	15,418,082	0	0	57,380	0	0	15,475,462
	BIRCHCLIFF	210,371,868	0	1,405,320	513,140	0	19,980	212,310,308
	BONDISS	71,497,373	0	578,440	272,110	0	13,910	72,361,833
	BONNYVILLE BEACH	26,804,093	0	0	183,370	0	0	26,987,463
	BURNSTICK LAKE	28,046,924	0	0	37,450	0	0	28,084,374
	CASTLE ISLAND	13,644,235	0	0	17,380	0	0	13,661,615

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	CRYSTAL SPRINGS	98,279,632	0	0	335,280	0	0	98,614,912
	GHOST LAKE	57,529,887	0	0	70,420	0	0	57,600,307
	GOLDEN DAYS	154,189,701	9,660	281,590	532,900	0	78,870	155,092,721
	GRANDVIEW	118,684,727	0	0	305,610	0	0	118,990,337
	GULL LAKE	115,455,361	0	1,110,300	242,620	0	0	116,808,281
	HALF MOON BAY	47,977,934	0	0	44,890	0	0	48,022,824
	HORSESHOE BAY	16,733,494	0	0	201,900	0	0	16,935,394
	ISLAND LAKE	128,545,992	0	305,600	503,700	0	13,160	129,368,452
	ISLAND LAKE SOUTH	33,675,996	0	0	113,980	0	0	33,789,976
	ITASKA BEACH	50,525,306	0	0	160,410	0	0	50,685,716
	JARVIS BAY	211,593,589	0	0	389,400	0	0	211,982,989
	KAPASIWIN	34,831,702	0	0	86,750	0	0	34,918,452
	LAKEVIEW	20,320,715	0	0	72,930	0	0	20,393,645
	LARKSPUR	36,068,622	0	0	59,930	0	0	36,128,552
	MA-ME-O BEACH	105,722,253	0	1,539,170	522,470	0	0	107,783,893
	MEWATHA BEACH	64,818,075	0	46,390	241,510	0	13,910	65,119,885
	NAKAMUN PARK	45,987,515	0	0	159,260	0	0	46,146,775
	NORGLLENWOLD	258,215,606	0	0	621,140	0	0	258,836,746
	NORRIS BEACH	39,123,256	0	0	180,540	0	0	39,303,796
	PARKLAND BEACH	84,135,744	0	2,200,600	382,520	0	0	86,718,864
	PELICAN NARROWS	56,632,472	1,080	0	319,730	0	0	56,953,282
	POINT ALISON	25,394,657	0	0	80,180	0	0	25,474,837
	POPLAR BAY	105,150,583	610	0	411,030	0	0	105,562,223
	ROCHON SANDS	64,731,686	3,040	80,890	380,970	0	0	65,196,586

Provincial 2025 Equalized Assessment Report

Municipality Type	Municipality	Residential	Farm land	Non Residential (Non regulated)	NR Linear Property	NR Co-generating M&E	Machinery and Equipment	Grand Total
	ROSS HAVEN	66,839,653	0	0	233,730	0	0	67,073,383
	SANDY BEACH	51,319,345	0	428,707	248,170	0	0	51,996,222
	SEBA BEACH	204,944,372	0	3,054,070	832,460	0	0	208,830,902
	SILVER BEACH	97,557,868	0	0	209,800	0	0	97,767,668
	SILVER SANDS	70,046,186	4,100	917,800	426,160	0	0	71,394,246
	SOUTH BAPTISTE	23,136,355	0	639,540	139,150	0	0	23,915,045
	SOUTH VIEW	20,587,286	0	0	138,100	0	0	20,725,386
	SUNBREAKER COVE	160,094,129	0	0	170,210	0	0	160,264,339
	SUNDANCE BEACH	68,984,227	0	0	91,760	0	0	69,075,987
	SUNRISE BEACH	31,279,191	17,090	0	153,020	0	0	31,449,301
	SUNSET BEACH	38,403,430	0	0	161,590	0	0	38,565,020
	SUNSET POINT	74,367,798	0	0	202,640	0	0	74,570,438
	VAL QUENTIN	54,487,298	0	0	305,690	0	0	54,792,988
	WAIPAROUS	47,022,933	0	0	50,890	0	0	47,073,823
	WEST BAPTISTE	42,854,372	0	0	140,540	0	0	42,994,912
	WEST COVE	59,945,733	0	0	221,540	0	0	60,167,273
	WHISPERING HILLS	56,867,667	0	178,820	293,660	0	0	57,340,147
	WHITE SANDS	126,922,807	630	0	628,050	0	0	127,551,487
	YELLOWSTONE	40,605,537	0	0	176,710	0	0	40,782,247
		3,810,142,739	36,210	12,767,237	12,716,200	0	139,830	3,835,802,216
Improvement District	I.D. NO. 04 (WATERTON)	204,914,379	0	74,520,240	710,540	0	0	280,145,159
	I.D. NO. 09 (BANFF)	139,521,790	0	842,262,523	42,875,260	0	0	1,024,659,573
	I.D. NO. 12 (JASPER NATIONAL PARK)	6,635,090	0	19,417,200	38,401,640	0	0	64,453,930
	I.D. NO. 13 (ELK ISLAND)	374,130	0	5,109,800	753,770	0	0	6,237,700

Provincial 2025 Equalized Assessment Report

Municipality Type	Municipality	Residential	Farm land	Non Residential (Non regulated)	NR Linear Property	NR Co-generating M&E	Machinery and Equipment	Grand Total
	I.D. NO. 24 (WOOD BUFFALO)	2,439,830	0	501,490	807,930	0	0	3,749,250
	KANANASKIS IMPROVEMENT DISTRICT	76,495,915	0	91,409,890	47,751,340	0	24,293,160	239,950,305
		430,381,134	0	1,033,221,143	131,300,480	0	24,293,160	1,619,195,917
Special Area	SPECIAL AREAS BOARD	351,038,516	324,952,320	211,217,806	2,735,443,450	0	467,701,670	4,090,353,762
		351,038,516	324,952,320	211,217,806	2,735,443,450	0	467,701,670	4,090,353,762
Not Incorporated	TOWNSITE OF REDWOOD MEADOWS ADMIN SOC	249,648,091	0	0	0	0	0	249,648,091
		249,648,091	0	0	0	0	0	249,648,091
		758,708,337,980	6,210,515,839	190,343,059,048	80,490,043,260	1,895,390	102,710,708,399	1,138,464,559,916

CAO Report – March 2025

- Campspot reservation system went live
- work on budgets
- meeting with Wheatland County regarding funding for infrastructure
- agenda package
- Palliser development permit webinar
- look at sidewalks for replacement
- WREMP regional advisory meeting
- annual water/wastewater reports and 7 day contravention letters due to missing deadline
- hosted WFCSS tax clinic
- read through Land Use Bylaw to refresh
- download February and March meetings
- WRC annual general meeting
- legal meeting
- work with Bonnie on various items