

 **VILLAGE OF
Cremona**
REQUEST FOR DECISION

MEETING: Regular Council Meeting

Date: May 19, 2026

AGENDA NO.: 1

TITLE: Call to Order

ORIGINATED BY: *Karen O'Connor, CAO*

Mayor Lamb calls the May 19, 2026, Village of Cremona Regular Council meeting to order at _____ pm

RECOMMENDED ACTION:

Mayor Lamb calls the Village of Cremona Regular Council Meeting to order at _____pm.

INTLS: CAO: *KO*

 **VILLAGE OF
Cremona**
REQUEST FOR DECISION

MEETING: Regular Council Meeting

Date: May 19, 2026

AGENDA NO.: 2

TITLE: ACCEPTANCE OF AGENDA

ORIGINATED BY: *Karen O'Connor, CAO*

BACKGROUND / PROPOSAL:

By resolution, Council must accept the agenda.

RECOMMENDED ACTION:

MOTION THAT Councillor _____ accepts the Agenda as presented.

OR

MOTION THAT Councillor _____ accepts the Agenda as amended.

INTLS: CAO: *KO*



REGULAR COUNCIL MEETING AGENDA
May 19, 2026, at 7:00 p.m.
Council Chambers – 106 1st Avenue East

ATTENDANCE: Mayor Lamb, Deputy Mayor Liu, Councillors, Abrams, Martin & Thompson

OTHER PRESENT: CAO, Karen O'Connor, IT Glen Harrison

ABSENT:

- 1. CALL TO ORDER**
- 2. ACCEPTANCE OF AGENDA**
- 3. ADOPTION OF COUNCIL MEETING MINUTES**
 - a) April 21, 2026, Regular Council Meeting Minutes
 - b) April 27, 2026 Special Council Meeting Minutes
 - c) April 29, 2026 Special Council Meeting Minutes
- 4. DELEGATION / PRESENTATION:** None
- 5. OPEN FORUM:**
- 6. BUSINESS ARISING FROM PREVIOUS MEETING:**
 - a) 2026 Capital Projects
 - b) 2026 Operating Budget
- 7. BYLAWS AND POLICIES:**
 - a) Procedural Bylaw 514-25
- 8. NEW BUSINESS:**
 - a) **RFD 26-05-025** Tax Sale Auction
 - b) **RFD 26-05-026** Cremona Winterfest Funds and Expense

9. REPORTS:

a) Financial Reports

- i. Accounts Payable-April 2026
- ii. Financial Report January 1-April 30, 2026

b) CAO Reports

c) Public Works & Water Operator

- I. MV Water April 2026 Monthly Summary

10. MINUTES/REPORTS-BOARDS, COMMITTEES, COMMISSIONS:

Mayor Lamb

- MVSHG 2025 Report to the Community, 2026
-
-

Deputy Mayor Liu

- Village of Cremona Library Board Highlights, April 23, 2026
- Village of Cremona Library Board Meeting Minutes, Feb. 26, 2026
-

Councillor Abrams

- 2026

Councillor Martin

Councillor Thompson

11. CORRESPONDENCE & INFORMATION:

- PRLS 2025 Annual Report, 2026
- Rocking Rural Development, Matthewson & Co. April 2026
- Municipalities' Guide to School Capital Planning

12. CLOSED MEETING: One (1) Legal, Two (2) Land

13. RECONVENE:

14. ADJOURNMENT:



REQUEST FOR DECISION

MEETING: Regular Council Meeting

Date: May 19, 2026

AGENDA NO.: 3

TITLE: Minutes – a) April 21, 2026, Regular Council Meeting Minutes

b) April 27, 2026, Special Council Meeting Minutes

c) April 29, 2026, Special Council Meeting Minutes

BACKGROUND / PROPOSAL:

Council is advised to review all meeting minutes carefully for any errors or omissions prior to approval.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

Please see attached.

COSTS / SOURCE OF FUNDING (if applicable):

N/A

RECOMMENDED ACTION:

- a) **MOTION** THAT Councillor _____ accepts April 21, 2026, Regular Council Meeting minutes as presented.

OR

MOTION THAT Councillor _____ accepts April 21, 2026, Regular Council Meeting minutes as amended.

- b) **MOTION** THAT Councillor _____ accepts April 27, 2026, Special Council Meeting minutes as presented.

OR

MOTION THAT Councillor _____ accepts April 27, 2026, Special Council Meeting minutes as amended.

c) **MOTION** THAT Councillor _____ accepts April 29, 2026,
Special Council Meeting minutes as presented.

OR

MOTION THAT Councillor _____ accepts April 29, 2026,
Special Council Meeting minutes as amended.

NTLS: CAO: **KO**

Minutes of the Village of Cremona Regular Council Meeting held on
Tuesday, April 21, 2026 – Commencing at 7:00 p.m.

IN ATTENDANCE: Mayor Lamb, Deputy Mayor Liu, Councillors Abrams, Martin & Thompson

OTHERS PRESENT: CAO Karen O'Connor, IT Technician, Glen Harison and 19 members of the public

ABSENT:

1.1 CALL TO ORDER:

Mayor Lamb calls the meeting to order at 7:00 P.M.

2.1 ADOPTION OF AGENDA:

Res: 26/071 MOTION THAT Councillor Abrams accepts April 21, 2026, agenda as amended.
Addition: Three (3) Land In-Camera

CARRIED

3. ADOPTION OF MINUTES:

Res: 26/072 MOTION THAT Councillor Martin accepts March 17, 2026,
Regular Council Meeting minutes as amended.

CARRIED

4. DELEGATIONS / PRESENT: None

5. OPEN FORM:

Res: 26/073 MOTION THAT Councillor Liu will accept the questions and concerns as
information only.

CARRIED

Recess Call 7:45 pm
Back in Meeting 7:50 pm

6. BUSINESS ARISING FROM PREVIOUS MEETING:

a) 2026 Capital Budget

Res: 26/074 MOTION THAT Councillor Abrams approves the Village of Cremona 2026 Budget presented with -1 % changes with the residential mill rate and +8 % with the tax levy for vacant residential, vacant commercial and farmland. **CARRIED**

Res: 26/075 MOTION THAT Councillor Thompson requested the CAO to bring back Capital projects for further discussion on May 19, 2026 Regular Council Meeting. **CARRIED**

7. BYLAWS & POLICIES: Procedural Bylaw 514-25

Res: 26/076 MOTION THAT Councillor Thompson schedules a Committee in Whole meeting to review the Procedural Bylaw 214-25 for May 11, 2026, at 7 pm. **CARRIED**

8. NEW BUSINESS

a) **RFD 26-04-015 Community and Blooms-Betty Ann Horbay**

Res: 26/077 MOTION THAT Councillor Abrams requests additional information respecting the types of shrubs and trees under consideration, including recommendations provided by Water Valley Nursery. **CARRIED**

b) **RFD 26-04-016 Cremona Library Board 2026 Budget**

Res: 26/078 MOTION THAT Councillor Abrams accepts the Cremona Library Board 2026 Budget as information.

Approve
Councillor Abrams
Deputy Mayor Liu
Mayor Lamb

Oppose
Councillor Martin
Councillor Thompson

CARRIED

c) **RFD 26-04-017 Cremona & Water Valley Chamber of Commerce**

Res: 26/079 MOTION THAT Councillor Thompson approve moving forward with the negotiation and getting a cost analysis of the project LED sign with Cremona Water Valley Chamber of Commerce and the Village of Cremona.

CARRIED

d) **RFD 26-04-018 Enter into a Agreement with Plan Sustainable**

Res: 26/080 MOTION THAT Councillor Abrams authorized Administration to enter into a agreement with Plan Sustainable Consulting to provide municipal planning services in accordance with the terms outlined in the attached proposal.

CARRIED

e) **RFD 26-04-019 Village of Cremona Security Cameras**

Res: 26/081 MOTION THAT Councillor Thompson approved the CAO be directed to remove the security camera from the Council Chambers and to purchase four Blink Outdoor cameras for the Council Chambers and FCSS Building, with completion by June 1, 2026.

Approve

Deputy Mayor Liu
Councillor Martin
Councillor Thompson

Oppose

Mayor Lamb
Councillor Abrams

f) **RFD 26-04-020 Amending 2026 Operating Budget**

Res: 26/082 MOTION THAT Councillor Liu accepted the 2026 operational budget as amended.

DEFEATED

g) **RFD 26-04-021 Closed Meeting Agenda Pkg**

Res: 26/083 MOTION THAT Councillor Martin that the information presented be accepted for information only.

CARRIED

9. REPORTS

a) **Financial Reports**

Res: 26/084 MOTION THAT Councillor Abrams approves the accounts payable report, in the amount of \$ 121,688.72 and the Financial Report as presented.

CARRIED

b) CAO Report

Res: 26/085 MOTION THAT Councillor Martin accepts the CAO's March 2026, as information only.

CARRIED

Res: 26/086 MOTION THAT Councillor Abrams accepts the Water Operators March report and council will accept it as information only.

CARRIED

10. MINUTES/REPORTS- BOARDS, COMMITTEES, COMMISSIONS

Mayor Lamb

- MVSHG Board Key Messages March 20, 2026
- MCSHG 2025 Audited Financial Statement

Deputy Mayor Liu

- 2026

Councillor Abrams

- 2026
- 2026

Res: 26/087 MOTION THAT Councillor LAbrams accepts the Minutes/Reports, Committees, and Commissions as information only.

CARRIED

11. CORRESPONDENCE & INFORMATION

- Rosebud Health Foundation, 2026
- PRLS Board Talk-Feb. 26, 2026
- Minister signed Itr to Chief Elected Officer, April 1, 2026
- Minister System Email MAHSAA 2026
- Assessment Model Review, March 2026
- Assessment Model FAQ
- Chinook's Edge Board Highlights, March 24, 2026
- ABmunis Bill 28, April 10, 2026
- 2026-02-12 Cremona Infra Audit - Project Status Update

Res: 26/088 MOTION THAT Councillor Martin accepts the attached correspondence as information only.

CARRIED

12. CLOSED MEETING Five (5) Land, Three (1) Legal, One (1) Labour

Mayor Lamb convenes to a Closed Meeting at 9:14 P.M.

Councillor Thompsons declared a pecuniary interest and left the meeting at 10:05 P.M.

Mayor Lamb reconvenes to from the closed meeting to Regular Council meeting at 10:27 P.M.

Councillor Thompson returns to the Regular Council Meeting at 10:27 P.M.

Res: 26/089 MOTION THAT Councillor Thompson approve, in principle, the sale of the municipal parcel of land located behind 113 Edey Close, and direct the CAO to take the necessary steps to determine the requirements, process, and costs associated with the potential sale and report back to Council.

CARRIED

Res:26/090 MOTION THAT Councillor Martin indicate support in principle for a relaxation of the corner side yard setback requirement from 3.0 m to 2.2 m, subject to full Development Permit review and compliance with all other applicable Land Use Bylaw requirements.

CARRIED

Res:26/091 MOTION THAT Councillor Thompson accept the information presented on 106 1st Ave East as information.

CARRIED

Res:26/092 MOTION THAT Councillor Martin accepts the Development provided and Council will schedule a meeting with the Planners to discuss on the options.

CARRIED

Res: 26/093 MOTION THAT Councillor _____ directs the CAO to proceed with the approval of the Development Application, 108 1st Street West, subject to the owner complying with the Village of Cremona Land Use Bylaw and the Municipal Development Bylaw.

CARRIED

Res: 26/094 **MOTION** THAT Mayor Lamb calls a Special Meeting to for April 29, 2026 at 7 P.M. to discuss

- 1.) Tax Rate Bylaw No. 520-26
- 2.) Tax Penalty Bylaw No. 521-26
- 3.) Master Rate Bylaw 522-26
- 4.) CAO Evaluation

CARRIED

Res: 26/095 **MOTION** THAT Councillor Abrams directs the CAO to reject the claimant's Settlement offer and proceed to the scheduled pre-trial conference, and to continue defending the matter.

<u>Approve</u>	<u>Oppose</u>
Mayor Lamb	Councillor Martin
Deputy Mayor Liu	
Councillor Abrams	

CARRIED

13. ADJOURNMENT

Mayor Lamb adjourns the Village of Cremona Regular Council Meeting on the 21st day of April at 10:45 p.m.

CARRIED

Mayor Craig Lamb

CAO, Karen O'Connor



**Minutes of the Village of Cremona Special Council Meeting held on
Monday, April 27, 2026 – Commencing at 6:00 p.m.**

IN ATTENDANCE: Mayor Lamb, Deputy Mayor Liu, Councillors Abrams, Martin, Thompson

OTHERS PRESENT: CAO, Karen O'Connor, Glen Harison IT Technician
And 7 members of the public

ABSENT:

1.1 CALL TO ORDER:

Mayor Lamb called the meeting to order at 6:00 P.M.

2.1 ADOPTION OF AGENDA:

Res: 26/096 MOTION that Councillor Abrams approved April 27, 2026
Agenda as presented.

CARRIED

3. DELEGATION / PRESENTATION: JDP Wasserman Audited Financial Statement

Res: 26/097 MOTION THAT Councillor Thompson accepts the Village of
Cremona 2025 Financial Audit, presented to the Official Administrator by
Israel Wasserman, CPA, CMA, from JDP Wasserman, 5010 51 Street,
Wetaskiwin, AB., with the amendments that are noted 12.

CARRIED

6. ADJOURNMENT

Mayor Lamb adjourns the Village of Cremona Special Council Meeting on the
27th day of April at 6 59 p.m.

CARRIED

Mayor, Lamb

CAO, Karen O'Connor

Village of Cremona Special Council Meeting Minutes April 27, 2026

____ Mayor
____ CAO



Minutes of the Village of Cremona Special Council Meeting held on
Thursday, April 30, 2026 – Commencing at 7:00 p.m.

IN ATTENDANCE: Mayor Lamb, Deputy Mayor Liu, Councillors Abrams, Martin and Thompson

OTHERS PRESENT: CAO, Karen O'Connor, Glen Harison IT Technician and 7 members of the public

ABSENT:

1.1 CALL TO ORDER:

Mayor Lamb called the meeting to order at 7:00 P.M.

2.1 ADOPTION OF AGENDA:

Res: 26/098 MOTION that Councillor Martin approved April 30, 2026, Agenda as date has been amended.

CARRIED

3. BYLAWS AND POLICIES:

Res: 26/099 MOTION THAT Councillor Abrams directs the Chief Administrative Officer (CAO) to continue with the Special Residential Tax Rate until December 31, 2026.

CARRIED

Res: 26/100 MOTION THAT Councillor Thompson directs the Chief Administrative Officer (CAO) to contact the owner of the property subject to the Special Tax Rate and request that they provide Council with any documentation in their possession regarding the application of the Special Tax Rate to the property, and that this information Be brought back to Council at the Regular Council Meeting February 2027, for further discussion.

CARRIED

a) **RFD 26-04-022 Tax Rate Bylaw**

Res: 26/101 MOTION THAT Councillor Abrams gives the first reading of the Tax Rate Bylaw No. 520-26.

CARRIED

Village of Cremona Special Council Meeting Minutes April 30, 2026

____ Mayor
____ CAO

Res: 26/102 MOTION THAT Councillor Liu gives the second reading of the Tax Rate Bylaw No. 520-26 **CARRIED**

Res: 26/103 MOTION THAT Councillor Martin present unanimously to proceed to the third reading of the Tax Rate Bylaw No. 520-26. **CARRIED**

Res: 26/104 MOTION THAT Councillor Thompson gives the Third and Final reading of the Tax Rate Bylaw No. 520-26. **CARRIED**

b) RFD 26-04-023 Tax Penalty Bylaw

Res: 26/105 MOTION THAT Councillor Abrams gives the first reading of the Tax Penalty Bylaw No. 521-26. **CARRIED**

Res: 26/106 MOTION THAT Councillor Liu gives the second reading of the Tax Penalty Bylaw No. 521-26 **CARRIED**

Res: 26/107 MOTION THAT Councillor Martin present unanimously to proceed to the third reading of the Tax Penalty Bylaw No. 521-26. **CARRIED**

Res: 26/108 MOTION THAT Councillor Thompson gives the Third and Final reading of the Tax Penalty Bylaw No. 521-26. **CARRIED**

c) RFD 26-04-024 Master Rate Bylaw No. 522-26

Res: 26/109 MOTION THAT Councillor Abrams gives the first reading of the Master Rate Bylaw No. 522-26. **CARRIED**

Res: 26/110 MOTION THAT Councillor Liu gives the second reading of the Master Rate Bylaw No. 522-26 **CARRIED**

Res: 26/111 MOTION THAT Councillor Liu present unanimously to proceed to the third reading of the Master Rate Bylaw No. 522-26.

CARRIED

Res: 26/112 MOTION THAT Councillor Abrams give the Third and Final reading of the Master Rate Bylaw No. 522-26.

CARRIED

4. CLOSED MEETING TO THE PUBLIC- One (1) Labour

Mayor Lamb convenes to a CLOSED Meeting at 7:50

Councillor Thompson declared a pecuniary interest and let the meeting at 7:50 P.M.

Mayor Lamb reconvenes from the closed meeting to the Special Council Meeting at 9:45 P.M.

Councillor Thompson returned to the Special Council Meeting at 9:45 P.M.

Res: 26/113 MOTION THAT Councillor Abrams approves that the Chief Administrative Officer will receive a 1% increase in her annual salary commencing Date will be December 1, 2025.

CARRIED

6. ADJOURNMENT

Mayor Lamb adjourns the Village of Cremona Special Council Meeting on the 30th day of April at 9:48 P.M.

CARRIED

Mayor Lamb

CAO, Karen O'Connor

 **VILLAGE OF
Cremona**
REQUEST FOR DECISION

MEETING: Regular Council Meeting

Date: May 19, 2025

AGENDA NO.: 4 a)

TITLE: DELEGATION / PRESENTATION: None

ORIGINATED BY: *Karen O'Connor, CAO*

BACKGROUND / PROPOSAL:

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

COSTS / SOURCE OF FUNDING (if applicable):

RECOMMENDED ACTION:

MOTION THAT Councilor _____ accept the

INTLS: CAO KO

 **VILLAGE OF
Cremona**
REQUEST FOR DECISION

MEETING: Regular Council Meeting

Date: May 19, 2026

AGENDA NO.: 5 a)

TITLE: OPEN FORUM

ORIGINATED BY: *Karen O'Connor, CAO*

BACKGROUND / PROPOSAL:

Open Forum provides members of the public an opportunity to address Council on matters of municipal concern that are *not* already on the meeting agenda.

This portion of the meeting is for:

- **Informational only** – no debate or decisions are made.
- **Time-limited** – each speaker will get 3 minutes.
- For comments, questions, or concerns from residents.
- This will be used for Council to hear public viewpoints that may inform future agenda items, research, or decisions.

What Open Forum is *not* for

- Not for **personnel matters**, legal issues, or confidential concerns.
- Not for **back-and-forth dialogue**; Council generally listens but does not engage in discussion at that time.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

Comments and questions raised during **Open Forum** will be received by Council for information only.

Council will not engage in debate during this portion of the meeting; however, Council will attempt to bring back an answer or follow-up response at the next regular Council meeting, when appropriate.

RECOMMENDED ACTION:

MOTION THAT Councillor _____ will accept the question and concern as information only



REQUEST FOR DECISION 26-04-024

MEETING: Regular Council Meeting

Date: April 21, 2026

AGENDA NO.: 6 a) 2026 Capital Projects

TITLE: NEW BUSINESS MEETING

ORIGINATED BY: *Karen O'Connor, CAO*

BACKGROUND / PROPOSAL:

Council should identify and prioritize capital projects to be completed within the next one to five years. Proposed projects may include:

- Playground replacement at Edey Close
- Underground infrastructure replacement and paving on Third Street East
- Stormwater pond improvements on East Street
- Sewer line upgrade behind the Arena
- Additional projects as identified by Council

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

RECOMMENDED ACTION:

MOTION THAT Councillor _____ directed administration to prepare cost estimates, funding options, timelines, and recommendations for Council consideration.

OR

MOTION THAT

INTLS: CAO: *KO*

VILLAGE OF CREMONA CAPITAL PROJECTS

LGFF OPERATING	27,318	27,318	-54,536	-54,536	-27,318		
LGFF	84,281	84,281	213,904	219,357	219,357		
CCBF	-50,000	-50,000	-75,458	-76,542	50,000		
CARRIED OVER	43,871	105,470	189,380	277,659	469,748	469,748	0
PROJECTS SFE	-93,871		-154,983		-32,243		
Description	2022	2023	2024	2025	2026	2027	2028
Road Rehalation CAP-15040	93,871						
Sidewalks Upgrades / Swales	49,711	44,160			32,243		
Water Meters Replacement PlanCAP-MSI		80,888	20,000				
Well 12 & 14 New Motors-CCBF-2961			188,053				
WTP Valves	CCBF		90,000				
Street Sander			12,000				
Playground replacement Edey Close	LGFF				50,000	50,000	50,000
Wall down Hwy #580					40,000	40,000	40,000
Underground Infrustrutue replacement and paving Third Street East					600,000		
Stormwater pond - East St						300,000	300,000
Sewer Line upgrade behind Arena					57,000		
TOTAL	\$49,711	\$125,048	\$310,053	\$0	\$779,243	\$390,000	\$390,000

 **VILLAGE OF
Cremona**
REQUEST FOR DECISION

MEETING: Regular Council Meeting

Date: May 19, 2026

AGENDA NO.: 6 b)

TITLE: New Business: 2026 Operating Budget

ORIGINATED BY: *Karen O'Connor, CAO*

BACKGROUND / PROPOSAL

Council approved by resolution

Sec 23.0 Notice of Motion to Reconsider, Alter, or Rescind a Motion

23.1 A member wishing to reconsider, alter or rescind a motion already passed, or an action taken at a previous meeting that does not appear on the agenda, shall bring toe matter forward by notice of motion. The Notice of Motion shall:

- a) be considered at the regular council meeting preceding the meeting at which the reconsideration of the matter is being requested;
- b) specify the meeting proposed to bring the matter for reconsideration;
- c) indicate, in the substantive portion of the motion, the action which is proposed to be taken on the matter.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

COSTS / SOURCE OF FUNDING (if applicable):

\$ 6,210.64.

RECOMMENDED ACTION:

MOTION THAT Councillor _____ accepted the 2026 operational budget as presented.

AND / OR

MOTION THAT Councillor _____ accepted the 2026 operational budget as amended.

VILLAGE OF CREMONA					
2026 Budget					
REVENUE & EXPENSE OPERATING					
General Ledger	Description	2024 Actual	2025 Budget	2025 Actual	2026 Budget
TAXES & REQUISITIONS					
1-00-00-111-00	Residential Property Taxes	-382,567.04	-418,356.93	-417,033.49	-428,844.85
1-00-00-112-00	Commercial Property Taxes	-85,194.58	-88,232.54	-88,232.58	-91,258.15
1-00-00-113-00	Industrial Property Taxes	0.00	0.00	0.00	0.00
1-00-00-114-00	Farmland Property Taxes	-425.72	-354.49	-354.48	-375.34
1-00-00-115-00	Linear Taxes	-15,638.36	-15,629.56	-16,408.36	-15,723.54
1-00-00-118-00	Designated Industrial Property	-81.94	-86.63	-86.63	-86.63
1-00-00-120-00	Alberta School Foundation Tax Levy	-138,278.82	-151,431.68	-151,431.68	-171,244.46
1-00-00-121-00	Seniors' Foundation Tax Levy	-19,949.26	-20,327.18	-20,327.18	-21,536.00
1-00-00-210-00	Grants In Lieu	-1,966.72	-2,061.78	-2,061.78	-2,048.67
1-00-00-122-00	AB Policing Levy	-19,581.30	-22,350.86	-22,350.86	-22,350.86
1-00-00-510-00	Penalties & Costs on Taxes	-5,260.33	-6,500.00	-15,172.30	-6,500.00
* TOTAL TAXES & REQUISITIONS		-668,944.07	-725,331.65	-733,459.34	-759,968.50
TAXES & REQUISITIONS EXP					
2-00-00-754-00	Designated Industrial Requisition	0.00	86.63	0.00	86.63
2-00-00-755-00	AB Policing Requisition	0.00	22,350.00	46,490.00	22,350.86
2-00-00-740-00	ASFF Requisition	138,288.99	151,416.36	69,144.50	171,244.46
2-00-00-753-00	MV Seniors's Housing Requisition	19,957.00	20,331.00	20,331.00	21,536.00
* TOTAL TAXES & REQUISITIONS EXP		158,245.99	194,183.99	135,965.50	215,217.95
** TOTAL TAX REVENUE FOR MUNICIPA		-510,698.08	-531,147.66	-597,493.84	-544,750.55
COUNCILLOR GENERAL EXPENSE		2024 Actual	2025 Budget	2025 Actual	2026 Budget
2-11-00-146-00	Community Grants & Enhancements	5,000.00	500.00	0.00	500.00
2-11-00-170-00	Election Costs	4,409.33	2,500.00	1,580.00	2,500.00
2-11-00-220-00	Advertising	1,950.00	5,000.00	746.31	2,000.00

2-11-00-232-00	Legal Fees	6,251.81	2,000.00	0.00	2,000.00
2-11-00-270-00	Miscellaneous Costs & Services	3,622.74	1,250.00	606.14	1,250.00
2-11-00-270-01	Contingency Cost & Services	47,534.65	53,000.00	53,000.00	25,000.00
2-11-00-540-00	Electricity - Council	1,092.92	1,250.00	613.04	1,250.00
2-11-00-543-00	Natural Gas - Council	1,259.17	1,500.00	656.44	1,500.00
2-11-00-560-00	Building Rental	0.00	0.00	0.00	0.00
2-69-00-230-01	Prof. Services - Janitorial FCSS/Council	165.00	500.00	450.00	500.00
2-69-00-510-01	Building General Supplies FCSS/Council	730.43	500.00	159.91	500.00
2-69-00-528-01	Building Repairs Main FCSS/Council	1,129.22	500.00	216.05	500.00
COUNCILLOR EXPENSE		73,145.27	68,500.00	58,027.89	37,500.00
2-11-01-100-00	Per Diems & Meetings - Cnc 1	1,940.00	1,000.00	675.00	1,000.00
2-11-01-140-00	Benefits Cnc 1	56.86	0.00	18.30	25.00
2-11-01-148-00	CONVENTN/COUN 1/PER DIEM	0.00	0.00	0.00	0.00
2-11-01-211-00	Travel & Subsistance - Cncl 1	0.00	0.00	0.00	150.00
2-11-00-225-00	Registrations & Memberships	2,136.07	2,500.00	2,024.31	2,500.00
2-11-00-230-00	Professional & Consulting Services	5,652.14	4,000.00	0.00	2,000.00
2-11-02-100-00	Per Diems & Meetings - Cnc 2	2,595.00	1,000.00	980.00	1,000.00
2-11-02-140-00	Benefits Cnc 2	104.82	0.00	45.82	25.00
2-11-02-148-00	CONVENTION/COUN2/PER DIEM	0.00	0.00	0.00	0.00
2-11-02-211-00	Travel & Subsistance - Cncl 2	94.69	0.00	0.00	250.00
2-11-03-100-00	Per Diems & Meetings - Cnc 3	1,285.00	1,000.00	878.47	1,000.00
2-11-03-140-00	Benefits Cnc 3	31.50	0.00	70.45	0.00
2-11-03-148-00	CONVENTIONS/TRAINING-CNC 3	0.00	0.00	0.00	0.00
2-11-03-211-00	Travel & Subsistance - Cncl 3	0.00	0.00	0.00	200.00
2-11-04-100-00	Per Diems & Meetings - Cnc 4	1,285.00	1,000.00	525.00	1,000.00
2-11-04-140-00	Benefits Cnc 4	31.50	0.00	14.22	0.00
2-11-04-148-00	CONVENTION/COUN4/PER DIEM	0.00	0.00	0.00	0.00
2-11-04-211-00	Travel & Subsistance - Cncl 4	0.00	0.00	0.00	150.00
2-11-05-100-00	Per Diems & Meetings - Cnc 5	935.00	1,000.00	525.00	1,000.00
2-11-05-140-00	Benefits Cnc 5	22.92	0.00	14.22	0.00
2-11-05-148-00	CONVENTN/COUN 5/PER DIEM	0.00	0.00	0.00	0.00
2-11-05-211-00	Travel & Subsistance - Cncl 5	0.00	0.00	0.00	150.00

*P TOTAL COUNCILLOR EXPENSE		162,461.04	148,500.00	5,770.79	10,450.00
COUNCILLOR TOTALS		235,606.31	217,000.00	63,798.68	47,950.00
ADMIN & GENERAL		2024 Actual	2025 Budget	2025 Actual	2026 Budget
1-12-00-410-00	Tax Certificate & Information	-1,201.90	-1,200.00	-1,320.00	-1,200.00
1-12-00-155-00	Business License	-1,187.51	-1,000.00	-1,075.00	-1,000.00
1-12-00-510-00	Penalties & Costs on Accounts Receivable	0.00	0.00	0.00	0.00
1-12-00-550-00	Return on Investments	-105.02	-100.00	-6.80	-100.00
1-12-00-590-00	Other Revenue - Admin	-1,073.71	-2,000.00	-1,907.84	-2,000.00
1-12-00-591-00	Sales of Miscellaneous Goods & Services	0.00	0.00	0.00	0.00
1-12-00-840-00	Provincial Grant	0.00	-27,260.00	-54,536.00	-27,260.00
* TOTAL ADMIN & GENERAL		-3,568.14	-31,560.00	-58,845.64	-31,560.00
ADMINISTRATION EXPENSE		2024 Actual	2025 Budget	2025 Actual	2026 Budget
2-12-00-100-00	Salaries & Wages	48,078.73	46,152.90	46,152.90	56,000.00
2-12-00-140-00	Employee Benefits	6,898.83	6,000.00	6,447.10	7,300.00
2-12-00-148-00	Training & Development - Admin	0.00	250.00	1,012.50	250.00
2-12-00-150-00	Freight & Postage	106.77	200.00	1,113.96	200.00
2-12-00-220-00	Advertising	824.00	1,400.00	1,738.00	1,000.00
2-12-00-210-00	Licenses & Permits - Admin	0.00	25.00	0.00	25.00
2-12-00-211-00	Travel & Subsistance	0.00	250.00	27.46	250.00
2-12-00-217-00	Telephone, Internet & Security	14,646.48	10,000.00	12,641.85	10,000.00
2-12-00-224-00	Resource Materials/Supplies	0.00	0.00	0.00	0.00
2-12-00-225-00	Registrations & Memberships	404.00	500.00	496.00	500.00
2-12-00-230-00	Professional Services	16,264.45	18,000.00	8,706.22	8,000.00
2-12-00-231-00	Assessment Services	8,650.91	8,600.00	8,863.81	8,600.00
2-12-00-232-00	Legal Fees	10,769.51	25,000.00	24,129.65	25,000.00
2-12-00-233-00	Audit Fees	13,350.00	20,000.00	15,863.25	17,000.00
2-12-00-274-00	Insurance	26,440.00	16,000.00	30,900.00	16,000.00
2-12-00-510-00	General Office Supplies	3,075.23	7,000.00	32,379.72	3,000.00
2-12-00-511-00	Computer Supplies & Furnishings	134.95	0.00	1,728.48	0.00
2-12-00-515-00	TECHNOLOGY	17,778.79	2,000.00	15,094.07	2,000.00

2-12-00-519-00	Miscellaneous Supplies & Costs	0.00	0.00	0.00	0.00
2-12-00-525-00	Rentals & Leases	4,648.59	4,700.00	4,404.85	4,700.00
2-12-00-526-00	SHRED-IT	853.96	900.00	1,112.85	900.00
2-12-00-528-00	Equip -Repairs/Maint.-Admin	0.00	400.00	0.00	400.00
2-12-00-528-01	Building -Repairs/Maint.-Admin	0.00	500.00	0.00	500.00
2-12-00-543-00	Natural Gas	0.00	0.00	0.00	0.00
2-12-00-814-00	Service Charges & Interest	7,342.18	7,000.00	5,685.82	6,000.00
2-12-00-815-00	Penny Rounding	0.00	0.00	-0.03	0.00
2-12-00-823-00	Loan Interest - LOC	0.00	200.00	0.00	200.00
2-12-00-915-00	Bad Debt - Accounts Receivable	0.00	0.00	0.00	0.00
2-12-00-915-01	Bad Debt - Property Taxes	0.00	0.00	0.00	0.00
2-12-00-995-00	Building Amortization - Admin	0.00	0.00	0.00	0.00
2-12-00-995-01	Office Equipment Amortization	0.00	0.00	0.00	0.00
2-69-00-528-00	Building Repairs Maint - Admin	1,059.03	0.00	240.00	0.00
2-69-00-230-00	Professional Services/Janitorial Admin	2,255.39	1,000.00	630.00	1,000.00
2-69-00-540-00	Electricity Admin	1,606.28	2,000.00	956.28	2,000.00
2-69-00-543-00	Natural Gas Admin	973.24	1,500.00	585.49	1,500.00
* TOTAL ADMINISTRATION EXPENSE		186,161.32	179,577.90	220,910.23	172,325.00
** NET ADMINISTRATION		182,593.18	148,017.90	162,064.59	140,765.00
CAO EXPENSES		2024 Actual	2025 Budget	2025 Actual	2026 Budget
2-12-01-100-00	Salaries & Wages - CAO	84,357.82	87,360.00	84,041.30	87360.00
2-12-01-140-00	Employee Benefits - CAO	16,293.93	17,000.00	16,778.62	17000.00
2-12-01-148-00	Training & Development - CAO	739.51	1,000.00	115.00	1000.00
2-12-01-211-00	Travel & Subsistance - CAO	710.64	1,200.00	0.00	1200.00
2-12-01-211-01	Accomodations - CAO	0.00	1,000.00	0.00	1000.00
2-12-01-217-00	Telephone & Internet - CAO	0.00	0.00	0.00	0.00
2-12-01-223-00	Membership & Registrations-CAO	500.00	500.00	0.00	500.00
2-12-01-225-00	Conference Registrations - CAO	0.00	500.00	0.00	500.00
* TOTAL CAO EXPENSES		102,601.90	108,560.00	100,934.92	108,560.00
*** TOTAL NET ADMIN & CAO		285,195.08	256,577.90	262,999.51	249,325.00

FIRE REVENUE		2024 Actual	2025 Budget	2025 Actual	2026 Budget
1-23-00-590-00	Revenue - Fire	-4,565.22	-5,000.00	0.00	-5,000.00
* TOTAL FIRE REVENUE		-4,565.22	-5,000.00	0.00	-5,000.00
FIRE EXPENSES					
2-23-00-217-00	Telephone, Internet & Security	1,070.88	1,200.00	1,171.80	1,200.00
2-23-00-230-00	Professional Services	120.00	1,200.00	0.00	500.00
2-23-00-510-00	General Supplies	0.00	0.00	55.92	0.00
2-23-00-526-00	Equipment Purchases - Fire	31,039.56	8,356.00	0.00	5,000.00
2-23-00-528-01	Firehall Repairs & Maintenance	2,370.10	2,500.00	4,201.11	2,500.00
2-23-00-528-02	Hydrants- Repair and Maintenance	1,490.00	1,500.00	0.00	3,300.00
2-23-00-740-00	Fire Services Requisition	62,608.68	65,026.00	56,360.04	57,000.00
2-69-00-230-04	Prof. Services - Janitorial - Firehall	1,140.00	1,200.00	1,260.00	1,200.00
2-69-00-543-04	Natural Gas - Fire Hall	2,473.50	3,000.00	2,974.27	3,000.00
2-69-00-540-04	Electricity - Fire Hall	6,513.52	7,000.00	4,910.56	5,500.00
* TOTAL FIRE EXPENSES		108,826.24	90,982.00	70,933.70	79,200.00
NET FIRE DEPARTMENT		104,261.02	85,982.00	70,933.70	74,200.00
DISASTER SERVICES EXPENSE		2024 Actual	2025 Budget	2025 Actual	2026 Budget
2-24-00-230-00	Professional Services - Disaster Serv.	0.00	35.00	0.00	0.00
* TOTAL DISASTER SERVICES EXPENSES		0.00	35.00	0.00	0.00
BYLAW & ENFORCEMENT					
1-26-00-420-00	Traffic Fines	0.00	-100.00	-350.00	-100.00
1-26-00-450-00	Bylaw Fines	0.00	-100.00	-100.00	-100.00
1-26-00-521-00	Dog License Fees	-125.00	-150.00	-135.00	-150.00
* TOTAL BYLAW & ENFORCEMENT		-125.00	-350.00	-585.00	-350.00
BYLAW & ENFORCEMENT EXPENSE					
2-26-00-230-00	Professional Services - Bylaw	0.00	500.00	0.00	350.00
2-26-00-510-00	General Supplies	218.40	0.00	0.00	0.00
* TOTAL BYLAW & ENFORCEMENT EXPENSE		218.40	500.00	0.00	350.00

** NET BYLAW & ENFORCEMENT		93.40	150.00	-585.00	0.00
PUBLIC WORKS		2024 Actual	2025 Budget	2025 Actual	2026 Budget
1-31-00-254-00	Costs Recovered - Public Works	0.00	0.00	-6,262.50	0.00
* TOTAL PUBLIC WORKS		0.00	0.00	-6,262.50	0.00
PUBLIC WORKS EXPENSE					
2-31-00-100-00	Salaries & Wages	36,296.39	40,000.00	27,982.65	30,000.00
2-31-00-140-00	Employee Benefits	6,006.12	8,500.00	5,157.47	5,200.00
2-31-00-148-00	Training & Development - Public Works	0.00	500.00	89.93	500.00
2-31-00-150-00	Freight & Postage	51.91	0.00	0.00	50.00
2-31-00-211-00	Travel & Subsistance	32.38	50.00	0.00	50.00
2-31-00-217-00	Telephone & Internet	340.26	5,000.00	278.21	250.00
2-31-00-223-00	Memberships & Registration	0.00	0.00	0.00	0.00
2-31-00-230-00	Professional Services	188.51	250.00	223.00	250.00
2-31-00-515-00	TECHNOLOGY	49.95	2,000.00	1,472.48	2,000.00
2-31-00-518-00	Protective Clothing, Etc.	700.77	750.00	105.75	750.00
2-31-00-521-00	Fuel Costs	2,368.36	3,500.00	2,961.53	3,000.00
2-31-00-528-00	Equipment - Repairs/Maintenance - PW	7,110.63	10,000.00	6,285.53	5,000.00
2-31-00-510-00	General Supplies	2,914.01	2,500.00	2,248.92	2,500.00
2-31-01-512-00	Shop Tools	2,938.97	3,000.00	1,157.85	3,000.00
2-69-00-528-02	Building Repairs & Main PW Shop	854.98	4,500.00	0.00	4,500.00
2-69-00-540-02	Electricity PW	14,851.26	15,000.00	15,605.90	15,000.00
2-69-00-543-02	Natural Gas PW Shop	6,906.98	7,000.00	4,933.78	5,500.00
* TOTAL PUBLIC WORKS EXPENSE		81,611.48	102,550.00	68,503.00	77,550.00
** NET PUBLIC WORKS		81,611.48	102,550.00	62,240.50	77,550.00
ROADWAYS EXPENSE		2024 Actual	2025 Budget	2025 Actual	2026 Budget
2-32-00-100-00	SALARIES & WAGES	17,669.71	20,000.00	8,222.86	10,000.00
2-32-00-140-00	Employee Benefits	3,282.48	4,400.00	1,605.32	2,000.00
2-32-00-150-00	Freight & Postage	0.00	0.00	339.78	500.00
2-32-00-220-00	Advertising	0.00	200.00	0.00	0.00
2-32-00-230-00	Other Contracted Services - Streets	884.00	1,500.00	2,491.20	3,000.00
2-32-00-252-01	Snow Removal	3,215.00	4,000.00	9,250.38	4,000.00

2-32-00-510-00	General Supplies	2,773.55	500.00	965.42	1,000.00
2-32-00-514-00	Signage	4,748.63	1,000.00	2,715.17	500.00
2-32-00-520-00	Chemicals - Street	2,553.60	1,000.00	0.00	2,500.00
2-32-00-521-00	Fuel Costs - Roads	2,817.72	3,000.00	678.68	1,500.00
2-32-00-528-00	Repairs & Maintenance - Roads	51,199.16	45,000.00	25,046.43	35,000.00
2-32-00-540-00	Street Lights	19,185.08	20,000.00	17,945.16	18,000.00
2-32-00-831-00	Debenture-Interest	0.00	3,606.41	431.80	2,556.70
2-32-00-832-00	Debenture-Principle	0.00	61,849.35	16,010.92	62,899.06
2-32-01-512-00	SMALL TOOLS - ROADS	0.00	1,000.00	0.00	0.00
* TOTAL ROADWAYS EXPENSE		108,328.93	167,055.76	85,703.12	143,455.76
WATER REVENUE		2024 Actual	2025 Budget	2025 Actual	2026 Budget
1-41-00-410-00	Basic Fees - Water	-68,397.82	-70,000.00	-59,962.20	0.00
1-41-00-411-00	Water Consumption Fees	-70,372.88	-70,000.00	-41,972.95	-125,000.00
1-41-00-412-00	Bulk Water Sales	-97,773.16	-50,000.00	-58,372.61	-65,000.00
1-41-00-510-00	Utility Penalties	-7,643.04	-5,000.00	-6,640.53	-6,500.00
1-41-00-540-00	Franchise & Concess.	-49,978.94	-40,000.00	-60,191.56	-60,000.00
1-41-00-590-00	Other Revenue - Water	-1,148.44	-1,100.00	0.00	0.00
* TOTAL WATER REVENUE		-295,314.28	-236,100.00	-227,139.85	-256,500.00
WATER EXPENSE		2024 Actual	2025 Budget	2025 Actual	2026 Budget
2-41-00-100-00	Salaries & Wages	54,209.00	55,000.00	44,719.75	10,000.00
2-41-00-140-00	Employee Benefits	8,429.29	9,000.00	7,992.07	8,000.00
2-41-00-148-00	Training & Development - Water	251.38	1,500.00	726.86	1,500.00
2-41-00-150-00	Freight & Postage	4,681.36	5,000.00	3,338.18	3,000.00
2-41-00-211-00	Travel & Subsistance	0.00	250.00	168.69	250.00
2-41-00-223-00	Memberships - Water	0.00	0.00	2,948.14	3,000.00
2-41-00-225-00	Conference Registrations	0.00	1,500.00	0.00	0.00
2-41-00-230-00	Professional Services	7,944.92	10,000.00	4,492.17	5,000.00
2-41-00-253-00	R & M - Infrastructure	21,441.28	50,000.00	44,072.32	48,249.93
2-41-00-274-00	INSURANCE	0.00	10,000.00	0.00	10,000.00
2-41-00-510-00	General Supplies	1,426.22	2,000.00	3,629.75	3,500.00
2-41-00-512-00	WATER TOOLS	2,459.08	500.00	0.00	250.00

2-41-00-515-00	Water Operator Support - MV Water	8,387.40	10,000.00	20,868.07	145,000.00
2-41-00-516-00	Water Meters	511.41	1,000.00	185.39	500.00
2-41-00-520-00	Chemicals - Water	2,227.65	3,500.00	1,762.41	2,500.00
2-41-00-528-00	Equipment - Repairs/Maintenance	7,701.25	14,000.00	7,437.05	5,000.00
2-41-00-528-01	Building - Repairs/Maintenance	0.00	1,000.00	0.00	1,000.00
2-41-00-528-03	BULK WATER STN REPAIRS	320.88	500.00	0.00	500.00
2-41-00-995-00	Engineered Structure - Amortization	0.00	0.00	0.00	0.00
2-41-00-995-01	Land/Improvement - Amortization	0.00	0.00	0.00	0
2-41-00-995-02	Water Equip & Meter - Amortization	0.00	0.00	0.00	0.00
2-69-00-540-03	Electricity Water	22,862.97	20,000.00	12,836.40	13,000.00
2-69-00-543-03	Natural Gas Water Wells	1,409.76	1,500.00	319.90	500.00
* TOTAL WATER EXPENSE		144,263.85	196,250.00	155,497.15	260,749.93
** NET WATER		-151,050.43	-39,850.00	-71,642.70	4,249.93
SANITARY REVENUE		2024 Actual	2025 Budget	2025 Actual	2026 Budget
1-42-00-410-00	Basic Fees - Sewer	-22,342.68	-22,656.00	-20,546.04	
1-42-00-411-00	Sewer Consumption Fees	-35,180.50	-66,323.10	-67,954.29	-70,000.00
1-42-00-540-00	Franchise & Concess.	-16,409.46	-16,000.00	-15,047.77	-16,000.00
* TOTAL SANITARY REVENUE		-73,932.64	-104,979.10	-103,548.10	-86,000.00
SANITARY EXPENSE					
2-42-00-100-00	Salaries & Wages	3,025.75	5,000.00	4,812.00	5,000.00
2-42-00-140-00	Employee Benefits	631.17	700.00	906.06	1,000.00
2-42-00-230-00	Professional Services - Sewer	0.00	2,000.00	0.00	20,000.00
2-42-00-253-00	R & M - Infrastructure	30,901.36	40,000.00	9,867.50	21,935.75
2-42-00-270-00	Lab Testing	133.01	250.00	296.50	300.00
2-42-00-510-00	General Supplies	35.76	500.00	0.00	500.00
2-42-00-520-00	Chemicals - Sewer	0.00	1,200.00	2,410.00	2,500.00
2-42-00-523-00	Sewer Flushing	0.00	15,000.00	1,450.00	5,000.00
2-42-00-528-00	Equipment- Repairs & Maint. Sewer	6,076.49	5,000.00	4,673.73	5,000.00
2-42-01-528-00	Equipment - Repairs/Maint. - Storm Water	0.00	1,000.00	0.00	1,000.00
* TOTAL SANITARY EXPENSE		40,803.54	70,650.00	24,415.79	62,235.75
** NET WASTEWATER		-33,129.10	-34,329.10	-79,132.31	-23,764.25

GARBAGE REVENUE		2024 Actual	2025 Budget	2025 Actual	2026 Budget
1-43-00-410-00	Solid Waste Collection Fee	-56,663.82	-61,800.00	-58,028.36	-63,900.00
* TOTAL GARBAGE REVENUE		-56,663.82	-61,800.00	-58,028.36	-63,900.00
GARBAGE EXPENSE					
2-43-00-230-00	Other Contracted Services - Garbage	0.00	0.00	0.00	0.00
2-43-00-241-00	Solid Waste Disposal	44,154.20	45,000.00	44,639.29	45,000.00
2-43-00-510-00	General Supplies	246.15	250.00	0.00	250.00
2-43-00-850-00	Waste Commission Grant	5,008.04	10,000.00	4,623.48	5,000.00
* TOTAL GARBAGE EXPENSE		49,408.39	55,250.00	49,262.77	50,250.00
** NET WASTE		-7,255.43	-6,550.00	-8,765.59	-13,650.00
FCSS REVENUE		2024 Actual	2025 Budget	2025 Actual	2026 Budget
1-51-00-840-00	Grant - Prov. - FCSS	-13,878.41	-13,878.41	-13,478.41	-13,000.00
1-51-00-850-00	Grant - Local Govt. - FCSS	-47,808.00	-47,808.00	-48,446.54	-48,000.00
1-51-00-850-01	MVC Wage Grant	-10,000.00	-10,000.00	-10,000.00	-10,000.00
1-51-00-850-02	Village of Cremona 20% Grant	-3,442.00	-3,442.00	-3,442.00	-3,942.00
* TOTAL FCSS		-75,128.41	-75,128.41	-75,366.95	-74,942.00
FCSS EXPENSE					
2-51-00-100-00	Salaries & Wages	39,647.61	43,680.00	44,355.00	44,706.48
2-51-00-140-00	Employee Benefits	7,483.52	8,000.00	9,227.46	8,000.00
2-51-00-148-00	Training & Development - FCSS	309.35	250.00	159.00	0.00
2-51-00-150-00	Freight & Postage	67.70	50.00	38.86	0.00
2-51-00-211-00	Travel & Subsistance	1,881.79	2,500.00	2,172.32	1,000.00
2-51-00-217-00	Telephone & Internet	1,896.54	1,500.00	1,752.25	900.00
2-51-00-220-00	Advertising	730.52	250.00	250.00	0.00
2-51-00-223-00	Memberships - FCSS	114.00	114.00	114.00	114.00
2-51-00-225-00	Conference Registrations	670.00	800.00	495.00	0.00
2-51-00-230-00	Professional Services	3,713.10	2,000.00	290.00	500.00
2-51-00-231-00	Janitorial	0.00	250.00	0.00	250.00
2-51-00-400-00	Community Programs	3,496.64	1,000.00	636.11	800.00
2-51-00-410-00	Adult Programs	873.99	1,000.00	584.45	800.00

2-51-00-411-00	Children-Youth Programs	2,847.64	1,500.00	344.47	650.00
2-51-00-412-00	Family Programs	2,287.71	1,200.00	257.15	1,000.00
	Seniors Programs				2,000.00
2-51-00-414-00	Local Grants (External Funding)	8,700.00	7,625.00	6,625.00	7,590.00
2-51-00-419-00	Volunteers	1,500.00	500.00	1,005.00	600.00
2-51-00-510-00	General Supplies	409.13	750.00	913.92	800.00
2-51-00-560-00	COPIER LEASE	3,758.01	3,150.00	4,387.48	2,000.00
2-51-00-990-05	Community Newsletter	846.98	1,000.00	1,186.29	500.00
2-69-00-540-01	Electricity FCSS	1,092.92	1,250.00	949.29	1,100.00
2-69-00-543-01	Natural Gas FCSS	1,259.17	1,300.00	1,363.21	1,400.00
* TOTAL FCSS EXPENSE		83,586.32	79,669.00	77,106.26	74,710.48
** NET FCSS		8,457.91	4,540.59	1,739.31	-231.52
FOOD PANTRY		2024 Actual	2025 Budget	2025 Actual	2026 Budget
1-51-00-990-15	FCSS FOOD PANTRY	-2,362.35	0.00	-1,015.70	-500.00
2-51-00-990-15	FOOD PANTRY	339.24	0.00	633.93	500.00
* TOTAL FOOD PANTRY		-2,023.11	0.00	-381.77	0.00
FOOD PANTRY EXPENSE					
CEMETERY REVENUE		2024 Actual	2025 Budget	2025 Actual	2026 Budget
1-56-00-850-00	Grant - Local Govt. - Cemetery	-1,500.00	-1,500.00	-1,500.00	-1,500.00
1-56-00-410-00	Plot - Cemetery	-2,067.50	-1,500.00	-700.00	-1,000.00
1-56-00-411-00	Perpetual Care - Cemetery	-1,250.00	-2,000.00	-1,050.00	-1,000.00
1-56-00-412-00	Opening & Closing - Cemetery	-1,225.00	-1,000.00	-1,600.00	-1,500.00
* TOTAL CEMETERY REVENUE		-6,042.50	-6,000.00	-4,850.00	-5,000.00
CEMETERY EXPENSE					
2-56-00-100-00	Salaries & Wages	3,686.69	5,000.00	3,363.90	3,500.00
2-56-00-140-00	Employee Benefits	531.69	850.00	547.99	850.00
2-56-00-148-00	Training & Development - Cemetery	0.00	0.00	0.00	0.00
2-56-00-230-00	Professional Services - Cemetery	1,950.00	1,000.00	1,300.00	1,500.00
2-56-00-510-00	General Supplies	116.42	5,000.00	0.00	1,000.00
2-56-00-528-00	Repairs & Maintenance - Cemetery	1,239.98	1,500.00	0.00	1,500.00
* TOTAL CEMETERY EXPENSE		7,524.78	13,350.00	5,211.89	8,350.00

** NET CEMETERY		1,482.28	7,350.00	361.89	3,350.00
PLAN & DEVELOPMENT REVENUE		2024 Actual	2025 Budget	2025 Actual	2026 Budget
1-61-00-410-00	Building Permits	-620.82	-750.00	-417.09	-750.00
1-61-00-419-00	Compliance Certificates	-500.00	-500.00	-300.00	-500.00
1-61-00-520-00	Development Permits	-500.00	-500.00	-350.00	-500.00
1-61-00-521-00	Subdivision Fees	0.00	0.00	0.00	-10,250.00
1-61-00-522-00	Zoning - Re-Zoning Fees	0.00	-50.00	0.00	-50.00
1-61-00-523-00	Encroachment & Waiver Fees	0.00	0.00	0.00	0.00
1-61-00-595-00	Appeal Fees	0.00	0.00	0.00	0.00
1-61-00-590-00	Land Sales	-41,935.85	0.00	0.00	0.00
* TOTAL PLANNING & DEVELOPMENT		-43,556.67	-1,800.00	-1,067.09	-12,050.00
PLAN & DEVELOPMENT EXPENSE					
2-61-00-230-00	Professional Services	5,900.00	10,000.00	0.00	10,000.00
2-61-00-233-00	Land Title Changes	40.00	150.00	10.10	150.00
2-61-00-148-00	Training - Planning	0.00	250.00	0.00	0.00
2-61-00-220-00	Advertising	0.00	840.00	0.00	250.00
* TOTAL PLANNING & DEVELOPMENT E		5,940.00	11,240.00	10.10	10,400.00
** NET PLANNING & DEVELOPMENT		-37,616.67	9,440.00	-1,056.99	-1,650.00
CULTURE & RECR. REVENUE		2024 Actual	2025 Budget	2025 Actual	2026 Budget
1-71-00-990-02	Donation - Cremona Days	-9,550.00	-13,780.00	-7,267.00	-7,000.00
1-71-00-990-08	Donation/Fees - WinterFest	150.10	0.00	-40.00	0.00
* TOTAL CULTURE & RECREATION		-9,399.90	-13,780.00	-7,307.00	-7,000.00
CULTURE & RECR. EXPENSE					
2-71-00-990-02	Cremona Days	5,358.10	5,000.00	9,823.82	7,000.00
2-71-00-990-08	WinterFest	1,841.05	0.00	0.00	0.00
* TOTAL CULTURE & RECREATION EXP		7,199.15	5,000.00	9,823.82	7,000.00
** NET CULTURE & REC		-2,200.75	-8,780.00	2,516.82	0.00
PARKS & RECR. REV		2024 Actual	2025 Budget	2025 Actual	2026 Budget

1-71-00-830-00	Grant - Recreation - Federal	0.00	-2,610.00	0.00	-20,000.00
1-71-00-990-00	Donation - Recreation	0.00	-1,000.00	0.00	-5,000.00
1-71-00-850-00	Grant - Local Govt -Recreation	0.00	0.00	0.00	0.00
1-71-00-990-01	Donation - Playground	0.00	0.00	0.00	-20,900.00
* TOTAL PARKS & RECREATION		0.00	-3,610.00	0.00	-45,900.00
PARKS & RECREATION EXPENSE					
2-72-00-100-00	SALARIES & WAGES	12,918.08	15,000.00	9,365.88	10,000.00
2-72-00-140-00	Employee Benefits	1,752.95	2,300.00	1,449.81	1,500.00
2-72-00-521-00	Fuel Costs - Parks	883.15	1,500.00	612.70	750.00
2-72-01-512-00	Parks - Small Tools	0.00	0.00	640.00	500.00
2-72-00-230-00	Other Contracted Services	5,459.48	5,500.00	4,282.50	4,500.00
2-72-00-510-00	General Supplies	1,781.93	2,000.00	1,769.81	1,500.00
2-72-00-513-00	Beautification - Parks	327.99	5,000.00	0.00	2,000.00
2-72-00-528-00	Equipment Repairs & Maint. - Park	2,755.09	3,000.00	4,626.01	2,000.00
2-72-00-528-01	Playground Repairs & Maint.	0.00	0.00	0.00	0.00
2-72-00-148-00	Training & Development - Parks	0.00	0.00	0.00	0.00
* TOTAL PARKS & RECREATION EXPEN		25,878.67	34,300.00	22,746.71	22,750.00
** NET PARK & REC		25,878.67	30,690.00	22,746.71	-23,150.00
LIBRARY		2024 Actual	2025 Budget	2025 Actual	2026 Budget
1-74-00-590-00	Other Revenue - Library	0.00	-8,497.60	0.00	0.00
1-74-00-850-00	Grants - Local Govt - Library	-35,861.00	-36,757.53	-36,757.53	0.00
1-74-00-254-01	LIB COST RECOVERY - ELECTRICITY	-729.74	-3,700.00	-915.09	-1000.00
1-74-00-254-02	LIB COST RECOVERY - GAS	-425.34	-1,700.00	-613.11	-1000.00
1-74-00-254-03	LIB COST RECOVERY - TELEPHONE	-1,049.70	-900.00	-839.76	0.00
* TOTAL LIBRARY		-38,065.78	-51,555.13	-39,125.49	-2,000.00
LIBRARY EXPENSE					
2-74-00-850-01	Parkland Regional Library	4,149.36	4,501.32	4,286.97	4,365.63
2-74-00-217-00	Library Office Phone	676.47	0.00	529.95	0.00
2-69-00-540-05	Electricity - Library	2,535.21	3,700.00	818.65	1,000.00
2-69-00-543-05	Natural Gas - Library	931.63	1,700.00	495.55	1,000.00
2-74-00-274-00	Insurance Library	0.00	850.00	0.00	0.00

2-74-00-528-00	Repairs & Maintenance - Library	0.00	250.00	0.00	250.00
2-74-00-850-00	Cremona Library	44,358.60	36,757.53	44,791.03	0.00
2-74-00-850-02	CREMONA LIBRARY -VILLAGE ALLOCATION	0.00	15,350.00	8,710.04	2,500.00
* TOTAL LIBRARY EXPENSE		52,651.27	63,108.85	59,632.19	9,115.63
NET LIBRARY		14,585.49	11,553.72	20,506.70	7,115.63
TOTAL DEPARTMENT REVENUE		-606,362.36	-591,662.64	-582,125.98	-590,202.00
TOTAL REVENUE		-1,275,306.43	-1,316,994.29	-1,315,585.32	-1,350,170.50
TOTAL REVENUE					-\$1,350,170.50
TOTAL EXPENSES					\$1,350,170.50
SURPLUS / DEFICIT					\$0.00

 VILLAGE OF
Cremona
REQUEST FOR DECISION

MEETING: Regular Council Meeting

Date: May 19, 2026

AGENDA NO.: 7 a)

TITLE: BYLAWS AND POLICIES - Procedural Bylaw 514-25

ORIGINATED BY: *Karen O'Connor, CAO*

BACKGROUND / PROPOSAL:

Councillor Thompson would like to bring back the procedural bylaw 514-25 for council to review.

Under Alberta's [Municipal Government Act \(MGA\) resources](#), a bylaw — including an amendment or repeal of an existing bylaw — must generally follow the same process as passing a new bylaw. That means: a) the proposed bylaw must receive three separate readings,

- b) council cannot give more than two readings at one meeting unless unanimous consent is given for third reading,
- c) and the bylaw only comes into force after third reading and signing by the chief elected official and CAO.

The MGA guidance also states that the power to amend or repeal a bylaw “must be made in the same way as the original bylaw.”

So, procedurally, council cannot simply “amend” a procedural bylaw through an ordinary motion during a council meeting and have the amendment take legal effect immediately. Any substantive amendment requires an amending bylaw (or replacement bylaw) to go through the formal bylaw process and readings.

What council *can* do at a meeting is:

- refer the matter to administration,
- establish a committee,
- Committee of the Whole to review and recommend changes before a draft bylaw comes back for readings. That is consistent with common municipal procedure.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

RECOMMENDED ACTION:

MOTION THAT Councillor _____ sets the date of _____ @ _____ time to hold a Committee Of Whole to review the Procedural Bylaw 514-25.

INTLS:CAO **KO**

VILLAGE OF CREMONA
BYLAW NO. 514-25**BEING A BYLAW OF THE VILLAGE OF CREMONA IN THE PROVINCE OF ALBERTA TO PROVIDE GUIDELINES TO REGULATE THE PROCEEDINGS AND CONDUCT OF COUNCIL AND COUNCIL COMMITTEE MEETINGS**

WHEREAS, pursuant to the *Municipal Government Act, Revised Statutes of Alberta 2000, Chapter M-26*, as amended or replaced from time to time, the Council of the Village of Cremona may pass a bylaw respecting the procedures to be followed by Council;

AND WHEREAS, Council of the Village of Cremona deems it necessary to pass a bylaw establishing a procedure bylaw;

NOW THEREFORE COUNCIL OF THE VILLAGE OF CREMONA, IN THE PROVINCE OF ALBERTA, DULY ASSEMBLED ENACTS AS FOLLOWS:

1.0 This bylaw shall be known as and may be cited as the "Procedural Bylaw".

2.0 DEFINITIONS

In this bylaw, unless the context otherwise requires:

- 2.1 **'ACT'** means the *Municipal Government Act, R.S.A. 2000, Chapter M-26*, as amended, and can be referred to as the *MGA*.
- 2.2 **'AGENDA'** means the list and order of business items for any meeting of Council, or Committees.
- 2.3 **'BYLAW'** means a bylaw of the Village.
- 2.4 **'CAO'** means the Chief Administrative Officer within the meaning of the *Municipal Government Act*.
- 2.5 **'CHAIRPERSON'** means the Member of a Committee elected by the Members, or appointed by Council, to preside at all meetings of the Committee.
- 2.6 **'CLOSED MEETING OF COUNCIL'** means a part of the meeting closed to the public at which no resolution or bylaw may be passed, except a resolution to revert to a meeting held in public.
- 2.7 **'COUNCIL'** means the Mayor and Councillors of the Village of Cremona.
- 2.8 **'COUNCIL COMMITTEE'** means a committee, board or other body established by council under the *Municipal Government Act*; but does not include an Assessment Review Board established under Section 454 or a Subdivision and Development Appeal Board established under Section 627.
- 2.9 **'COUNCIL MEETING'** means (a) where used in reference to a council, means a meeting under Section 193, or 194 of the *Municipal Government Act*, or (b) where used in reference to a council committee, means a meeting under Section 195 of the *Municipal Government Act*.
- 2.10 **'DELEGATION'** means a person or group of persons wishing to appear before the Council to address a specific matter.
- 2.11 **'DEPUTY MAYOR'** means the Member of Council appointed pursuant to this bylaw to act as Mayor in the absence or incapacity of the Mayor.


Mayor

CAO

- 2.12 **'ELECTRONIC OR OTHER COMMUNICATION FACILITIES'** means that members of Council may attend a Council or Committee meeting through electronic communications. This can include using a telephone with the use of the speaker; via personal computer, or other means of technology advances.
- 2.13 **'EX-OFFICIO'** means membership by virtue of one's office.
- 2.14 **'MAYOR'** means the Member of Council duly elected Chief Elected Official and continuing to hold office and is the presiding officer at all meetings of Council.
- 2.15 **'MEMBER'** means a Member of Council duly elected and continuing to hold office.
- 2.16 **'NOTICE OF MOTION'** means by which a Member of Council brings a matter forward for reconsideration or to alter or rescind a motion already passed at a previous meeting.
- 2.17 **'POINT OF INFORMATION'** means a request or statement directed to the Presiding Officer, or through the Chairperson to another Member or to Administration, for or about information relevant to the business at hand, but not related to a Point of Order or Point of Privilege.
- 2.18 **'POINT OF ORDER'** means the raising of a question by a Member with the view of calling attention to any departure from this bylaw or the customary proceedings in debate or in the conduct of Council's business.
- 2.19 **'PRESIDING OFFICER'** means the Mayor, or in the absence of the Mayor, the Deputy Mayor, or in the absence of the Deputy Mayor, any other Member of Council chosen to preside at the meeting.
- 2.20 **'PUBLIC HEARING'** means a meeting of Council convened to hear matters pursuant to the Act.
- 2.21 **'QUORUM'** means a majority of Members of Council as prescribed in the *Act*.
- 2.22 **'SPECIAL COUNCIL MEETING'** means a meeting called by the Mayor or a majority of Council pursuant to the *Act*.
- 2.23 **'VILLAGE'** means the Corporation or the Village of Cremona.

3.0 **APPLICATION**

- 3.1 This bylaw applies to all meetings of Council.
- 3.2 The precedence of the rules governing the procedure of Council is:
 - (a) the *Municipal Government Act*,
 - (b) other provincial legislation,
 - (c) this Bylaw,
 - (d) Roberts Rules of Order.
- 3.3 The Deputy Mayor shall chair council meeting when the Mayor is absent or is unable to act as Mayor and shall have all of the responsibilities of the Mayor under this Bylaw.


 Mayor
 CAO

- 3.5 Direction to administration by Council shall be by a majority of Council as a whole directing the CAO only.
- 3.6 A resignation of a Councillor must be in writing and given to the CAO; the CAO shall report the resignation at the first Council meeting after receiving the resignation.

4.0 **DEPUTY MAYOR**

- 4.1 Council shall appoint a Deputy Mayor at the annual organizational meeting.

5.0 **ORGANIZATIONAL MEETING**

- 5.1 Council shall hold an Organizational Meeting annually, not later than two weeks after the third Monday in October.
- 5.2 The Mayor and each Councillor shall take the prescribed Oath of Office as the first order of business at the first Organizational Meeting following the date of the general election.
- 5.3 Until the Mayor has taken the Oath of Office, the CAO shall chair the Organizational Meeting.
- 5.4 The CAO shall set the time and place for the Organizational Meeting. The business of the meeting being limited to:
- (a) Oath of Office,
 - (b) Assignment of Seating,
 - (c) Deputy Mayor Appointment,
 - (d) Signing Authority,
 - (e) Schedule of Meetings, and
 - (f) Council Committee Appointments
- 5.5 Appointments of Council Members to Committees shall be for a term of one (1) year. Councillors may be appointed to the same committee at the annual organizational meeting.

6.0 **REGULAR MEETINGS OF COUNCIL**

- 6.1 Regular Meetings of Council shall be held in the Village of Cremona Council Chambers at 106 First Avenue East unless notice is given in accordance with the *Act* that the Regular Meeting will be held elsewhere in the community.
- 6.2 Regular Meetings of Council shall be held every third Tuesday. When the meeting day falls on a Statutory Holiday, the meeting shall be held on the following day which is not a statutory holiday, unless otherwise set by resolution of Council.

 Mayor

- 6.3 Regular Meetings of Council shall commence at 7:00 pm.
- 6.4 If a quorum is not present within thirty (30) minutes after the time fixed for regular or special meetings, the Chief Administrative Officer shall record the names of the members present, and the Council shall stand adjourned until the next regular or special meeting.
- 6.5 A Member who has a pecuniary interest in a matter before Council shall disclose the general nature of the pecuniary interest, abstain from discussing the matter or voting on the matter, and leave the room until discussion and voting on the matter are concluded, as prescribed in the Act.
- 6.6 Confidential or items discussed in-camera are not to be disclosed or discussed in the public until the information is discussed in a public meeting.

7.0 **SPECIAL COUNCIL MEETINGS**

- 7.1 Special Council Meetings may be called by the Mayor or a majority of Council, and notice of such Special Meetings shall be given in accordance with the provisions of the *Act*.
- 7.2 The Chief Elected Official:
- (a) may call a special council meeting whenever the official considers it appropriate to do so, and;
 - (b) must call a special council meeting if the official receives a written request for the meeting, stating its purpose, from a majority of the councillors.

A special council meeting called under subsection 194(1)(b) of the *MGA* must be held within 14 days after the date that the chief elected official receives the request.

The chief elected official may call a special council meeting by giving at least 24 hours' notice in writing to each Councillor and the public stating the purpose of the meeting and the date, time and place at which it is to be held.

A special council meeting may be held with less than 24 hours' notice to all councillors and without notice to the public if at least 2/3 of the whole council agrees to this in writing before the beginning of the meeting.

No matter other than that stated in the notice calling the special council meeting may be transacted at the meeting unless the whole council is present at the meeting, and the council agrees to deal with the matter in question.

8.0 **PUBLIC HEARINGS**

All Public Hearings shall be convened as follows:

- 8.1 "Adjourn" used in relation to a Public Hearing, means to take a break in the Public Hearing with the intent of returning to the Public Hearing at another meeting.
- 8.2 "Close" used in relation to a Public Hearing, means to terminate the Public Hearing.
- 8.3 At the commencement of a Public Hearing, the Chairperson shall:
- 8.3.1 state the matter to be considered at the hearing;
 - 8.3.2 inform those present of the procedure, which shall be followed in hearing the respective submissions;
 - 8.3.3 ask the Chief Administrative Officer if the Public Hearing has been advertised in accordance with the *Act*;

- 8.3.4 request that administrative staff present a report on the issue at hand;
 - 8.3.5 request that the Development Authority provide their position on the proposed bylaw; and
 - 8.3.6 allow the applicant, and/or their representative(s), up to twenty (20) minutes to present their position, exclusive of the time required to answer questions put to the applicant by a Council member, unless granted a time extension by Council.
- 8.4 Any person or group who claims to be affected by the subject matter of the Public Hearing shall be afforded an opportunity to speak in the following order:
- 8.4.1 the Chairperson will call on each person who is in favour of the proposal before Council and has filed a submission in writing;
 - 8.4.2 the Chairperson will call on each person who is in favour of the proposal but has failed to make a written submission, and has indicated to the CAO prior to commencement of the hearing that he or she wishes to make an oral presentation;
 - 8.4.3 the Chairperson will call on each person who is opposed to the proposal before Council and has filed a submission in writing;
 - 8.4.4 the Chairperson will call on each person who is opposed to the proposal and has failed to make a written submission, and has indicated to the CAO prior to the commencement of the hearing that he or she wishes to make an oral presentation.
- 8.5 If a person is unable to attend a Public Hearing, that person may authorize an individual to speak on his or her behalf. The authorization must:
- 8.5.1 be in legible writing;
 - 8.5.2 name the individual authorized to speak;
 - 8.5.3 indicate the proposed bylaw to be spoken to; and
 - 8.5.4 be signed by the person giving the authorization.
- 8.6 The authorized speaker must state the name of the person that the speaker represents and provide written authorization to the Chief Administrative Officer.
- 8.7 No person representing an individual shall address Council for more than five (5) minutes, exclusive of the time required to answer questions put to him/her by a Council Member, unless granted a time extension by the majority of Council.
- 8.8 No person representing a group shall address Council for more than five (5) minutes, exclusive of the time required to answer questions put to him or her by a Council Member, unless granted a time extension by the majority of Council.
- 8.9 The Chairperson will allow staff to make closing comments.
- 8.10 If there is more than one Public Hearing on the Agenda, the Chairperson shall adjourn or close one Public Hearing before opening another Public Hearing.


Mayor

CAO

- 8.11 A Public Hearing may be adjourned if Council requires further information in order to make an informed decision on the bylaw. If a Public Hearing is adjourned, Council shall not receive any additional submissions in relation to the subject matter unless it re-opens the Public Hearing.
- 8.12 If a Public Hearing is closed, Council shall not receive any additional submissions from the public in relation to the subject matter, until it has voted on the subject matter of the Public Hearing.

9.0 **CLOSED MEETING OF COUNCIL (In Camera)**

- 9.1 The Act permits Council or Committee to close all or part of the meeting to the public if a matter to be discussed is, of a class prescribed or otherwise described in the regulations.
- 9.2 When a "Closed Meeting" is held, no Motion or Bylaw may be passed except a Motion to revert to a meeting held in public.
- 9.3 For the purposes of the Act, a meeting or part of a meeting is considered to be closed to the public if:
- 8.3.1 any members of the public are not permitted to attend the entire meeting or part of the meeting,
- 8.3.2 the council, committee or other body holding the meeting instructs any member of the public to leave the meeting or part of the meeting, other than for improper conduct, or
- 8.3.3 the council, committee or other body holding the meeting holds any discussions separate from the public during the meeting or part of the meeting.
- 9.4 Before closing all or any part of a meeting to the public, a council or council committee must by Motion approve:
- 8.4.1 the part of the meeting that is to be closed, and
- 8.4.2 the basis on which, under an exception to disclosure in Division 2 or Part 1 of the *Freedom of Information and Protection of Privacy Act* or under the regulations, the part of the meeting is to be closed.
- 9.5 After the closed meeting discussions are completed, any members of the public, who are present outside the meeting room must be notified that the rest of the meeting is now open to the public, and a reasonable amount of time must be given for those members of the public to return to the meeting before it continues.
- 9.6 A Subdivision Authority, Development Authority or Subdivision and Development Appeal Board established under Part 17 of the Act may deliberate and make its decision in a meeting closed to the public.
- 8.7 Where a council or council committee closes all or part of a meeting to the public, the council or council committee may allow one or more other persons to attend, as it considers appropriate, and the minutes of the meeting must record the names of those persons and the reasons for allowing them to attend.
- 9.8 Members participating in the meeting through Electronic or other Communication Facility are not permitted to participate in Closed Meetings of Council.


Mayor
CAO

10.0 **AGENDA**

- 10.1 The Agenda shall list the items and order of business for the meeting,
- 10.2 The CAO shall prepare the Agenda and shall ensure copies of the Agenda are available no later than 4:30 p.m. on the Thursday prior to the Tuesday Council meeting, however, normal practice shall be to ensure copies are available on the Thursday prior to the Tuesday Council meeting.
- 10.3 Copies of the Agenda shall be provided to the following:
 - (a) members of Council,
 - (b) representatives of the local news media,
 - (c) all staff who are entitled to receive copies, and
 - (d) published on the Village website.
- 10.4 All submissions for the Agenda of all Regular Meetings of Council shall be received by the CAO no later than noon on the Thursday prior to the Tuesday on which the meeting is to be held.
- 10.5 Council Members shall present matters for consideration on the Agenda by submitting a Written notice to the CAO no later than noon on the Thursday prior to the Tuesday on which the meeting is to be held. The written notice shall describe the matter to be brought forward and include the proposed motion.
- 10.6 Council Members wishing to make an "Inquiry for Answer" at a Regular Meeting shall submit a written notice to the CAO no later than noon on the Thursday prior to the Tuesday on which the meeting is to be held.
- 10.7 The subject matter of **an inquiry is not debatable until the reply to the inquiry has been made or presented to Council.**
- 10.8 The Mayor or Councillor may address the Mayor for a decision to add or delete items to the agenda before the agenda is adopted.

11.0 **COMMUNICATIONS**

- 11.1 A person wishing to have any matter considered by Council, a letter or other communication shall be addressed to the CAO, and/or Mayor and Council, and the letter or communication shall:
 - (a) be printed, typewritten or legibly written,
 - (b) clearly set out the matter at issue and the request made of Council,
 - (c) be signed by the writer, and include the printed name and address of the writer,


Mayor

CAO

(d) be submitted to the CAO no later than noon on the Thursday prior to the Tuesday on which the meeting is to be held. The CAO and the Mayor will have the discretion to bring forward items submitted late that may be of an emergent nature.

11.2 On receipt of a communication for Council the CAO, shall:

- (a) include it as an item on the Agenda for the next Regular Meeting of Council, in full or in summary form, as deemed appropriate, or
- (b) refer the matter to a staff member for response prior to providing the communication or letter to Council, or

12.0 **DELEGATIONS**

12.1 A member wishing to appear before Council, individually or as a group, must make a written submission to the CAO and the Mayor to arrive no later than Noon (12:00 p.m.) on the Thursday immediately prior to the next Council meeting.

12.2 Delegations are scheduled at the discretion of the CAO and Mayor, subject to:

- (a) the volume of material on any given agenda;
- (b) the number of requests for a specific meeting date and urgency of request; or
- (c) subject matter.

12.3 The written submission will indicate the following information:

- (a) complete name of the presenter(s) and contact information (ie. mailing address, email, telephone/fax number) and organization they are representing (if applicable);
- (b) nature and purpose of the delegation and the material to be covered/presented; and
- (c) any PowerPoint presentation or other material to be used or presented at the meeting.

12.4 Presentations will be directed to the Chair and will be limited to fifteen (15) minutes. Council may extend the time limits as necessary.

12.5 Information presented by the delegation will be restricted to one topic per person noted in the written submission and recorded on the meeting agenda. The delegation will be limited to three (3) minutes.

12.6 Subsequent deputations from the same individual/group concerning a topic on which they have previously presented or spoken will not be permitted unless there is significant new information to be brought forward.

12.7 Delegations will not be heard regarding matters involving current or pending litigation, insurance claims, matters beyond the jurisdiction of Council, or Municipal Freedom of Information and Protection of Privacy issues.

12.8 Delegations will not be permitted to speak regarding topics that will be the subject of an upcoming public meeting pursuant to the *Municipal Government Act*, unless exceptional circumstances apply which have been reviewed and approved by Council. Persons wishing to speak about such matters are requested to present their concerns and opinions at the scheduled public meeting where their comments can be considered along with all other submissions.


Mayor
CAO

13.0 **ORDER OF BUSINESS AT MEETINGS**

13.1 The normal order of business for the regular meeting of Council shall be as follows:

- a) Call to Order,
- b) Agenda - Amendments and Adoption,
- c) Adoption of Previous Minutes,
- d) Delegations
- e) Public Hearing (If Required),
- f) Open Forum
- g) Bylaws, Policies
- h) Old Business,
- i) New Business,
- j) Financial
- k) Administration
- l) Council Committee Reports
- m) Correspondence
- n) Closed Meeting (If Required),
- o) Adjournment

13.2 When a change in the order of business is desired, Council may do so by resolution but shall not delete any portion of the business that has been set out in the Council Agenda without the approval of the majority of Council.

14.0 **QUORUM**

- 14.1 When a quorum is present at the time set for commencement of a Council meeting, the Presiding Officer shall call the meeting to order.
- 14.2 If there is a quorum present at the time set for commencement of a meeting, but the Mayor, and Deputy Mayor are absent, the CAO shall call the meeting to order and shall call for a Presiding Officer to be chosen by resolution.
- 14.3 If a quorum is not constituted within fifteen minutes from the time set for commencement of a Council meeting, the CAO shall record the names of all the Members present and adjourn the meeting.
- 14.4 If a Council meeting is adjourned for:
 - (a) failure to constitute a quorum, or
 - (b) due to loss of quorum as a result of a Member leaving the meeting; the Agenda delivered for that Council meeting shall be considered at the next Regular Meeting of Council unless a Special Meeting is conducted to complete such business.
- 14.5 Pursuant to the *Municipal Government Act*, Councillors are to attend and participate in Council meetings, Council Committee meetings, and any other workshop or meeting determined by Council.
- 14.6 If a Councillor is unable to attend a Council meeting, Council Committee meetings, and any other workshop or meeting determined by Council, notice of the absence shall be given to the CAO prior to **the** meeting commencing.


Mayor
CAO

15.0 **ADJOURNMENT**

15.1 A Council meeting shall adjourn no later than 10:00 p.m., unless a two-thirds majority of Members present agree to an extension of the meeting beyond 10:00 p.m. by resolution.

15.2 A Member may move a motion to adjourn a Meeting at any time, except when:

- (a) another Member has the floor,
- (b) a call for a vote has been made,
- (c) the Members are voting, or
- (d) a previous motion to adjourn has been defeated and no other intervening proceedings have taken place.

15.3 A motion to adjourn shall be put without comment or debate.

16.0 **CANCELLATION OF MEETINGS**

16.1 Council meetings may be cancelled:

- (a) by a majority of Council at a previous meeting, or
- (b) with the written consent of a majority, provided twenty-four (24) hours' notice is provided to Council and the public; or
- (c) with the written notice or oral consent of two thirds 2/3 of Council if 24 hours' notice is not provided to the public.

16.2 Special Council meetings may be cancelled:

- (a) by the Mayor if twenty-four (24) hours written notice is provided to Council and the public
- (b) by the Mayor with the written notice or oral consent of two thirds 2/3 of Council if 24 hours' notice is not provided to the public

17.0 **MINUTES OF COUNCIL**

17.1 The chief administrative officer shall ensure that:

17.1.1 minutes of each council meeting:

- (a) are recorded in the English language without note or comment,
- (b) include the names of the Councillors present at the council meeting,
- (c) are given to council for adoption at a subsequent council meeting, and
- (d) are recorded in the manner and to the extent required under section 230(6) of the *Municipal Government Act* when a public hearing is held.

17.2 The Presiding Officer shall present the Minutes to Council with a request for a motion to confirm the Minutes.

17.3 Any Member may make a motion requesting that the Minutes be amended to correct any inaccuracy or omission.

17.4 Minor changes may be made to the Minutes to correct errors in grammar, spelling and punctuation or to correct the omission of a word necessary to the meaning or continuity of a sentence. No change shall be allowed which would alter the actual decision made by Council.


Mayor
CAO

- 17.5 If a Member wishes to challenge the accuracy of the minutes of a previous meeting, the Member must make the challenge known to the CAO before Council has officially confirmed the Minutes.

18.0 CONTROLS AND CONDUCT OF COUNCIL MEETINGS

- 18.1 Council shall hold its meetings openly and no person shall be excluded, except as prescribed in the *Act*.
- 18.2 Except as specifically provided elsewhere in this Bylaw, every substantive motion shall be debatable by Council.
- 18.3 A motion may be withdrawn at any time before voting, subject to there being no objection from any members of Council.
- 18.4 When a motion has been made and is being considered, no Member may make any other motion except to:
- (a) amend the motion,
 - (b) refer the main motion to some other group for consideration,
 - (c) postpone the main motion to a specified meeting date, or
 - (d) recess the Meeting.
- 18.5 Except as specifically provided elsewhere in this Bylaw, after a motion has been made, a Member may with the consent of Council, change the wording of the motion or agree to a change proposed by another Member if the change does not alter the intention of the motion, and the motion is changed at the same meeting.
- 18.6 The following motions shall not be debatable by Council:
- (a) Adjournment
 - (b) Request for recess
 - (c) Point of Order
 - (d) Referral Motion
 - (e) Table the Matter to Another Meeting
- 18.7 Where a question under consideration contains distinct propositions, the vote upon each proposition shall be taken separately.
- 18.8 A motion shall be worded in a concise, unambiguous and complete form appropriate to its purpose.
- 18.9 Members of the public gallery during a Council meeting:
- (a) shall not address Council unless included on the agenda as a delegation, unless authorized by the Chair,
 - (b) shall maintain order and quiet, and
 - (c) shall not applaud or otherwise interrupt any speech or action of the Members, or any other person addressing Council.



Mayor
CAO

- 18.10 The Presiding Officer may, in accordance with the *Act*, expel and exclude any person who creates a disturbance or acts improperly at which point the Council meeting shall be recessed. The meeting shall be reconvened at the discretion of the chair.
- 18.11 When a Member is addressing the Presiding Officer every other Member shall:
- (a) remain quiet and seated,
 - (b) not interrupt the speaker except on a Point of Order, and
 - (c) not carry on a private conversation.
- 18.12 When a Member is addressing Council the Member shall:
- (a) not speak disrespectfully of other Members,
 - (b) not shout, raise his/her voice or use offensive language, and
 - (c) not reflect on any vote of Council except when moving to rescind it and shall not reflect on the motives of the Members who voted on the motion, or the mover of the motion.
- 18.13 When a Member wishes to leave the Council Chambers while a Meeting of Council is in progress, they shall notify the Chair, and shall rise, and the time of leaving and returning shall be recorded in the minutes.
- 18.14 No member shall, subject to the *Act*, leave the Council Chamber after a question is put to a vote until the vote is taken.
- 18.15 When a Member wishes to challenge the ruling of the Presiding Officer, the motion, "That the decision of the Presiding Officer be overruled" shall be made, and the question shall be put immediately without debate.
- 18.16 The Presiding Officer shall accept the vote of the majority of the Members present, and the names of the Members voting shall be recorded in the Minutes.

19.0 POINT OF INFORMATION, ORDER, AND PROCEDURE

- 19.1 When any Point of Order, Point of Information or Point of Procedure arises, it shall be immediately taken into consideration by the Presiding Officer.
- 19.2 When a Point of Information is raised, the Presiding Officer shall answer the question or direct the question to the CAO or the Council.
- 19.3 When the Presiding Officer is called upon to decide a Point of Order or to answer a Point of Procedure, the point shall be stated without unnecessary comment, and the Presiding Officer shall state the rule or authority applicable in the case.
- 19.4 When the Presiding Officer is of the opinion that any motion is contrary to the rules of Council, they shall advise the Members immediately and quote the rule or authority applicable and no argument or comment shall be permitted.

20.0 DEBATE ON MOTIONS

- 20.1 Prior to requesting that a motion be made, the Presiding Officer shall have an opportunity to ask a question, or questions, to clarify any item being presented to Council.


Mayor
CAO

- 20.2 The Presiding Officer shall ask the mover of the motion to speak first.
- 20.3 The Presiding Officer shall ask for those in favor of the motion to speak.
- 20.4 The Presiding Officer shall ask for those opposed to the motion to speak.
- 20.5 The Presiding Officer shall have opportunity to speak to the motion once all members have had opportunity to speak.
- 20.6 When the Presiding Officer has closed debate, the Presiding Officer shall declare the motion and ask for a vote.
- 20.7 When the motion has been declared, no Member shall debate further on the motion or speak, except to request that the motion be read aloud.

21.0 POSTPONING AND REFERRING MOTIONS

- 21.1 A motion to postpone any matter shall include in the motion:
 - (a) a specific time to which the matter is postponed, or
 - (b) provision that the matter is to be postponed indefinitely.
- 21.2 A motion to postpone a matter is amendable and debatable.
- 21.3 Any matter that has been postponed to a particular date, or indefinitely, shall not be considered by Council before the date set, except on a majority vote of the Members present.
- 21.4 When dealing with subject matters where a Committee has been appointed for that purpose, or the CAO would normally deal with such matters, Council may, without amendment or debate, refer the question to the appropriate body.
- 21.5 A Member who is moving a referral motion shall be required to include in the motion:
 - (a) the terms on which the motion is being referred,
 - (b) the time when the matter is to be returned, and
 - (c) whatever explanation is necessary as to the purpose of the motion.

22.0 VOTING ON MOTIONS

- 22.1 When this Bylaw requires that a motion be made, a Bylaw be passed, or any other action be taken by a vote of a simple majority of Council the requirements shall be interpreted as meaning such majority, fraction or total of the Members who are present, provided the *Act*, or some other relevant statute does not specify differently.
- 22.2 A motion shall be declared lost when it:
 - (a) does not receive the required number of votes; or
 - (b) receives an equal division of votes,
- 22.3 Each Member present shall vote on every motion as prescribed by the *Act*, unless the *Act* or other provincial or federal enactment requires or permits the Member to abstain, in which case the Member shall cite the legislative authority for abstaining, and the CAO shall record the abstention and reasons in the minutes.
- 22.4 The CAO shall record the names of those who vote against a motion in the Minutes.


Mayor



- 22.5 A Member shall not vote on a matter if they are absent from the Council Chambers when the vote is called.
- 22.6 No Member shall change his or her vote on a motion without the unanimous consent of the other Members present.
- 22.7 When this Bylaw or any other Bylaws, regulations or other enactments require a majority greater than a simple majority to pass a motion on any matter, the motion may not be rescinded or amended by less than the majority required.
- 22.8 It is only necessary for each Member to vote separately on a recorded vote. In every other case, the decision of Council may be expressed by a show of hands.

23.0 NOTICE OF MOTION TO RECONSIDER, ALTER, OR RESCIND A MOTION

- 23.1 A member wishing to reconsider, alter or rescind a motion already passed, or an action taken at a previous meeting that does not appear on the agenda, shall bring the matter forward by notice of motion. The Notice of Motion shall:
 - (a) be considered at the regular council meeting preceding **the meeting at which** the reconsideration of the matter is being requested;
 - (b) specify the meeting proposed to bring the matter for reconsideration;
 - (c) indicate, in the substantive portion of the motion, the action which is proposed to be taken on the matter.
- 23.3 Notwithstanding the other provisions of this section, no motion made, or action taken may be reconsidered unless:
 - (a) it is a motion made or an action taken at a meeting held six months or more before its reconsideration; or
 - (b) approval for reconsideration of a motion made or an action taken less than six (6) months earlier is given by two thirds (2/3) vote of Council prior to reconsideration;
- 23.4 A Member of the prevailing side may move to reconsider a matter considered at the same meeting if a majority of the Members vote for reconsideration.
- 23.5 Where Council has passed a motion which creates a contractual liability or obligation, Council shall not reconsider, alter, vary, revoke, rescind or replace the motion except to the extent that it does not attempt to avoid or interfere with the original liability or obligation.
- 23.6 All votes on motions to reconsider or rescind shall be recorded.

24.0 BYLAWS

- 24.1 When a Bylaw is presented to Council for enactment, the CAO shall publish the number and title of the Bylaw in the Agenda.
- 24.2 The CAO shall copy the Bylaw in full and forward it with the Agenda.
- 24.3 Every Bylaw shall have three distinct and separate readings. Only the title and identifying number must be read at each reading.


 Mayor
 CAO

- 24.4 A Bylaw shall be introduced for first reading by a motion that the Bylaw be read a first time.
- 24.5 Council shall vote on the motion for first reading of a Bylaw without amendment or debate.
- 24.6 A Bylaw shall be introduced for second reading by a motion that it be read a second time.
- 24.7 After a Member has made a motion for second reading of a Bylaw, Council may:
- (a) debate the substance of the Bylaw, and
 - (b) propose and consider amendments to the Bylaw.
- 24.8 A Bylaw shall not be given more than two readings at one Meeting unless the Members present unanimously agree that the Bylaw may be presented to Council for third reading.
- 24.9 When Council unanimously agrees that a Bylaw may be presented for third reading:
- (a) a motion for third reading of the Bylaw shall be made,
 - (b) Council shall vote on the motion without amendment or debate,
 - (c) the third reading requires no greater majority of affirmative votes than if it had received third reading at a subsequent Meeting.
- 24.10 A Bylaw shall be passed when a majority of the Members voting on third reading vote in favor, provided some other applicable Provincial Statute or Bylaw does not require a greater majority.
- 24.11 In conformance with the *Act*:
- (a) if a Bylaw does not receive third reading within two years from the date of first reading, the previous readings are deemed to have been rescinded, and
 - (b) if a Bylaw is defeated on second or third reading the previous readings are deemed to have been rescinded.

25.0 RECESS

- 25.1 Any Councillor may move that Council recess for a specific period.
- 25.2 A motion to recess must not be used to interrupt a speaker.
- 25.3 After the recess, business will be resumed at the point when it was interrupted.


Mayor

CAN

26.0 ATTENDANCE OF MEETINGS THROUGH ELECTRONIC OR OTHER COMMUNICATION FACILITIES

- 26.1 Pursuant to the *Municipal Government Act* a meeting of Council or Committee may be conducted by means of electronic or other communication facilities if:
- (a) Notice is given to the public of the meeting, including the way in which it is to be conducted;
 - (b) The facilities enable the public to watch and/or listen to the meeting at the place specified in the notice and the CAO is in attendance at that place; and
 - (c) The facilities enable all the meeting's participants to watch and/or hear each other.

This Bylaw shall come into full force and effect upon approval by resolution of Council.

Bylaw No 510-24 and amendments thereto are hereby rescinded.

Read for a first time on this 18th day of February A.D. 2025 Procedural Bylaw No. 514-25;

Read for the second time on this 18th day of February A.D., 2025; Procedural Bylaw No. 514-25

Given Unanimous Consent to go to third reading on this 18th DAY OF February A.D., 2025

Read for the third and final time on this 18th day of February 2025; Procedural Bylaw No. 514-25



Mayor



Chief Administrative Officer

 VILLAGE OF
Cremona
REQUEST FOR DECISION 26-05-025

MEETING: Regular Council Meeting

Date: May 19, 2026

AGENDA NO.: 8 a)

TITLE: New Business: Setting Date for Tax Auction

ORIGINATED BY: *Karen O'Connor, CAO*

BACKGROUND / PROPOSAL:

There are two (2) properties that have been in Tax Recovery and are now at the point in the process where the properties are going to Tax Auction.

Section 418(1) Each municipality must offer for sale at a public auction any parcel of land shown on its tax arrears list if the tax arrears are not paid.

(2) Unless subsection (4) applies, the public auction must be held in the period beginning on the date referred to in section 417(2)(a) and ending on March 31 of the year immediately following that.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

Council is required to set the date and time of the public auction. Administration in conjunction with TAXervice is recommending scheduling the public auction sometime between September 15, 2026, and November 15, 2026.

Please find attached the terms and conditions of sale.

Market Values: The Municipal Government Act provides that council must establish a reserve bid that is "as close as reasonably possible to the market value" of each parcel. Upon receipt of the market values, TAXervice will prepare the submission for council.

Please note that market value is arrived at between a willing, well-informed buyer and a willing, well-informed seller. Typically, the assessed values are used as market values/reserve bids. In the event the assessed values do not reflect the market value, or there is concern whether this is the case, we recommend having the assessor update their assessment, obtain an opinion of value or obtain an appraisal. (e.g. the assessed value of a property could be \$275,000 but what would it actually sell for if offered for sale? if the buildings are substantially deteriorated, then the market value is likely less than the assessed value)

COSTS / SOURCE OF FUNDING (if applicable):

RECOMMENDED ACTION:

MOTION THAT Council _____ set _____ 2026 for the property addressed with respect to the
(month)(day)

2026 Public Auction at the Cremona Council Chambers at a.m./p.m.

AND

MOTION THAT Councillor _____ approve the presented Terms and Conditions of Sale for the 2026
Public Auction.

2026 - Public Auction - Terms and Conditions

1. Any parcel of land offered for sale may be redeemed by payment of all arrears, penalties and costs by guaranteed funds at any time until the property is declared sold.
2. Each parcel of land offered for sale will be subject to a reserve bid and title will be subject to the reservations and conditions contained in the existing certificate of title.
3. The lands are being offered for sale on an "as is, where is" basis, and the municipality makes no representation and gives no warranty whatsoever as to the state of the parcel nor its suitability for any intended use by the successful bidder.
4. The auctioneer, councillors, the chief administrative officer and the designated officers and employees of the municipality must not bid or buy any parcel of land offered for sale, unless directed by the municipality to do so on behalf of the municipality.
5. The purchaser of the property will be responsible for property taxes and utilities for the current year. There will be no adjustment to the date of sale.
6. The purchaser will be required to execute a sale agreement in form and substance provided by the municipality.
7. The successful purchaser must, at the time of sale, make payment in cash, certified cheque or bank draft payable to the municipality as follows:
 - a. The full purchase price if it is \$10,000 or less; OR
 - b. If the purchase price is greater than \$10,000, the purchaser must provide a non-refundable deposit in the amount of \$10,000 and the balance of the purchase price must be paid within 20 days of the sale. (if the certified cheque or bank draft exceeds the final purchase price, the excess will be refunded within a reasonable time)
8. GST will be collected on all properties subject to GST.
9. The risk of the property lies with the purchaser immediately following the auction.
10. The purchaser is responsible for obtaining vacant possession.
11. The purchaser will be responsible for registration of the transfer including registration fees.
12. If no offer is received on a property or if the reserve bid is not met, the property cannot be sold at the public auction.
13. The municipality may, after the public auction, become the owner of any parcel of land that is not sold at the public auction.
14. Once the property is declared sold at public auction, the previous owner has no further right to pay the Tax arrears.

Sandi Ryan

From: Angela M. <AngelaM@taxervice.com>
Sent: Friday, May 8, 2026 10:12 AM
To: Finances
Subject: VILLAGE OF CREMONA 2025 Land & DMH - Preauction letter deadline date
Attachments: Properties List - VILLAGE OF CREMONA - 2025 LAND.pdf; Properties List - VILLAGE OF CREMONA - 2025 DMH.pdf; Terms and Conditions of Sale.pdf

Good morning,

With respect to the above noted matter, May 8th was the payment deadline date regarding the pre-auction letters sent by our office. We ask that you forward to us an update regarding any further payments or redemptions received. If you accept payments by way of online banking, please check your bank account for same. **Also, please provide us with a ledger from January 1, 2025 to current for each of the properties listed in the report hereto attached.**

Below is a list of items which need to be addressed for the 2026 public auction:

Date/Time: The date and time of the public auction should be set. We recommend scheduling the public auction sometime between September 15, 2026 and November 15, 2026 at either 10 am or 2 pm. **Once the date is set, we can arrange an auctioneer.**

Terms and Conditions: Please find attached the Terms and Conditions of Sale to be presented to council at the next meeting. In addition, below is the suggested resolution wording:

RESOLVED THAT the presented Terms and Conditions of Sale for the 2026 Public Auction are hereby approved.

Market Values: The Municipal Government Act provides that council must establish a reserve bid that is “as close as reasonably possible to the market value” of each parcel. **Upon receipt of the market values, our office will prepare the submission for council.**

By definition, market value is arrived at between a willing, well-informed buyer and a willing, well-informed seller. Typically, the assessed values are used as market values/reserve bids. In the event the assessed values do not reflect the market value, or there is concern whether this is the case, we recommend having the assessor update their assessment, obtaining an opinion of value or obtaining an appraisal. (eg. The assessed value of a property could be \$275,000 but what would it actually sell for if offered for sale? If the buildings are substantially deteriorated, then the market value is likely reduced.)

Please note, for a September date, we need to hear from you as early as possible and not later than June 30, 2026 with respect to the date/time and the terms and conditions. We do not require the market values until a later date.

In the meantime, we will continue to attempt to contact property owners to determine their intentions for payment. If you have any questions, please do not hesitate to contact me.

Angela M. C.M.M.A
SENIOR ACCOUNT MANAGER



REQUEST FOR DECISION 26-05-026

MEETING: Regular Council Meeting

Date: May 19, 2026

AGENDA NO.: 8 b)

TITLE: New Business: Cremona Winterfest Committee

ORIGINATED BY: *Karen O'Connor, CAO*

BACKGROUND / PROPOSAL: Cremona Winterfest Funds and Expenses Review

While Councillor Jennie Thompson was employed by the Village as the FCSS Coordinator, Village financial accounts were used in assisting with the operation of the Cremona Winterfest Committee. This has resulted in confusion regarding the actual balance of funds belonging to the Winterfest Committee.

At the Committee’s request, Administration conducted a review of Village financial records going back to 2016 to determine whether any funds were owed to the Winterfest Committee.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

COSTS / SOURCE OF FUNDING (if applicable):

Based on the review of revenues and expenses from 2016–2025, the totals are as follows:

Year	WF Expenses	WF Income
2016	\$720.33	\$240.00
2017	\$3,699.70	\$4,250.00
2018	\$2,975.24	\$3,160.00
2019	\$2,139.87	\$3,350.00
2020	\$930.00	—
2021	\$120.00	—
2022	\$2,507.32	\$1,795.00
2023	\$1,747.62	\$4,000.00
2024	\$1,841.05	\$50.00
2025	\$40.00	\$40.00

Totals

Total Expenses: \$16,721.13

Total Income: \$16,885.00

My Conclusion, Following the financial review, the records indicate that the Winterfest Committee does not have funds owing from the Village. Instead, the review shows a remaining balance of **\$163.87 owing to the Village.**

RECOMMENDED ACTION:

MOTION THAT Councillor _____ recognizes the review as concluding the matter regarding outstanding balances between the Village and the Cremona Winterfest Committee, with a balance of \$163.87 owing to the Village.

OR / AND

MOTION THAT Councillor _____



VILLAGE OF CREMONA

General Ledger History Listing

2024-Oct-17

4:02:08PM

Date From 2016-01-01 Date To 2016-12-31

General Ledger
1-71-00-990-08

Account Type
Revenue Operating

General Ledger Description
Donation/Fees - WinterFest

Date	Description	Name	Reference Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2016-01-04	LEO RAYMAAKERS				0	0	0	0	0	(60.00)
2016-01-04	SHERI GESSNER				0	0	0	0	0	(30.00)
2016-01-04	MARK/KAREN OLSON				0	0	0	0	0	(30.00)
2016-01-04	CHERYLE NEWSOME				0	0	0	0	0	(30.00)
2016-01-04	INFINITE CREATIONS - PE				0	0	0	0	0	(60.00)
2016-01-14	TRENTON/YOLANDA DEV				0	0	0	0	0	(30.00)
Total									0.00	(240.00)

*** End of Report ***

WF owes \$400.33



VILLAGE OF CREMONA

General Ledger History Listing

2024-Oct-17
4:01:28PM

Date From 2016-01-01 Date To 2016-12-31

General Ledger 2-71-00-990-08		Account Type Expenses Operating	General Ledger Description WinterFest							Debits	Credits
Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity		
2016-10-20	WinterFest	ERIK REID	201600239	CR	77				1		(40.00)
2016-10-25	WinterFest	CASH	201600267	CR	90				1		(80.00)
2016-10-25	WinterFest	WINNIE OR DANIEL WILLIAMS	201600264	CR	90				1		(40.00)
2016-10-25	WinterFest	MATT OR COREEN LEMA	201600265	CR	90				1		(40.00)
2016-10-31	WinterFest	HAROLD & CAROL TANNER	201600307	CR	104				1		(40.00)
2016-11-03	WinterFest	ALAN OR SHAWNA MILLER	201600335	CR	122				1		(40.00)
2016-11-07	DAMAGE DEPOSIT FOR V	CREMONA COMMUNITY HA	3	AP	131		20160115	51	1	500.00	
2016-11-07	HALL RENTAL FOR WINTE	CREMONA COMMUNITY HA	4	AP	131		20160115	51	1	400.00	
2016-11-08	CHEQUE CANCELLATION			CC	138		20160115	51	1		(900.00)
2016-11-08	DAMAGE DEPOSIT FOR V	CREMONA HALL SOCIETY	3	AP	139		20160134	148	1	500.00	
2016-11-08	HALL RENTAL FOR WINTE	CREMONA HALL SOCIETY	4	AP	139		20160135	148	1	400.00	
2016-11-08	WinterFest	CONNIE TANNIS	201600383	CR	135				1		(40.00)
2016-11-10	WinterFest	THE CREE TREE LTD.	201600398	CR	150				1		(40.00)
2016-11-10	WinterFest	SHINING BROW & GAIA'S GARDEN	201600402	CR	151				1		(80.00)
2016-11-10	WinterFest	SIMPLE SIMON PIES	201600406	CR	155				1		(40.00)
2016-11-16	WinterFest	AMY SMART	201600443	CR	164				1		(40.00)
2016-11-16	WinterFest	KARI MURPHY	201600439	CR	162				1		(40.00)
2016-11-16	WinterFest	NERISSA PITTS	201600440	CR	162				1		(40.00)
2016-11-17	WinterFest	WEDNY THON	201600461	CR	172				1		(40.00)
2016-11-22	HORSES FOR WINTERFE	TAYLOR, DAN	1	AP	174		20160176	331	1	500.00	
2016-11-22	CHARACTERS FOR WINT	WISH I MAY PARTIES	1	AP	174		20160178	328	1	550.00	
2016-11-22	DONATION FROM WINTE	CREMONA CURLING CLUB	1	AP	174		20160168	78	1	100.00	
2016-11-22	WinterFest	MELONY LARSEN	201600485	CR	180				1		(40.00)
2016-11-23	WinterFest	SARAH RODGER	201600488	CR	185				1		(40.00)
2016-11-23	WinterFest	WALTER NICHOLLS	201600489	CR	185				1		(40.00)
2016-11-30	WinterFest	WENDY VAUGHAN	201600541	CR	203				1		(40.00)

General Ledger History Listing

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General Ledger
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Account Type
Expenses Operating

General Ledger Description
WinterFest

Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2016-11-30	CANCEL CHEQUE TO PR			JE	377				1		(500.00)
2016-12-05	WinterFest	PARKHILLS WOMENS GUILD	201600571	CR	214				1		(60.00)
2016-12-08	WinterFest	JOAN KNOWLES	201600616	CR	239				1		(30.00)
2016-12-12	WinterFest	JILL BROWN	201600632	CR	242				1		(40.00)
2016-12-12	WinterFest	YOLANDA DEVISSER	201600633	CR	242				1		(30.00)
2016-12-13	DORITOS	CUETS FINANCIAL	V335_1	AP	244		20160212	20	1	45.94	
2016-12-13	SUPPLIES FOR WINTERF	CUETS FINANCIAL	V20_12345678	AP	244		20160212	20	1	15.00	
2016-12-13	SUPPLIES FOR WINTERF	CUETS FINANCIAL	V20_12345678911	AP	244		20160212	20	1	19.90	
2016-12-19	CHEQUE CANCELLATION			CC	259		20160134	148	1		(500.00)
2016-12-19	WinterFest	H. GILLESPIE	201600682	CR	258				1		(30.00)
2016-12-20	HALL CLEANING FOR WIN	LASHMORE, SHANNON	1	AP	265		20160228	257	1	100.00	
2016-12-28	WinterFest	WOLF WILLOW WOMENS GROUP	201600732	CR	279				1		(30.00)
2016-12-31	SUPPLIES FOR WINTERF	CUETS FINANCIAL	V350_1	AP	374		20170055	20	1	9.49	
2016-12-31	CANCEL BATCH 259 AND			JE	378				1	500.00	
Total										<u>3,640.33</u>	<u>(2,920.00)</u>

*** End of Report ***

Exp.
720.33

VILLAGE OF CREMONA

General Ledger History Listing

Date From 2017-01-01 Date To 2017-12-31

General Ledger
1-71-00-990-08

Account Type
Revenue Operating

General Ledger Description
Donation/Fees - WinterFest

Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2017-10-12	Donation/Fees - WinterFest	SMITH, SAM	20172123	CR	1147				1		(40.00)
2017-10-16	Donation/Fees - WinterFest	KATHERINE LLOYD	20172145	CR	1153				1		(40.00)
2017-10-16	Donation/Fees - WinterFest	MEGAN WILTSHIRE	20172146	CR	1153				1		(40.00)
2017-10-16	Donation/Fees - WinterFest	PATRICIA THAIR	20172149	CR	1153				1		(40.00)
2017-10-16	Donation/Fees - WinterFest	BETTY CASKEY	20172144	CR	1153				1		(40.00)
2017-10-16	Donation/Fees - WinterFest	BRUCE WAGNER	20172147	CR	1153				1		(40.00)
2017-10-16	Donation/Fees - WinterFest	KATHI DAWSON	20172148	CR	1153				1		(40.00)
2017-10-17	Donation/Fees - WinterFest	LYNDA OR MIKE DAY	20172153	CR	1154				1		(40.00)
2017-10-17	Donation/Fees - WinterFest	MAX OR VALERIE CLARK	20172152	CR	1154				1		(40.00)
2017-10-18	Donation/Fees - WinterFest	NAOMI DYCK	20172164	CR	1165				1		(40.00)
2017-10-18	Donation/Fees - WinterFest	SARA HEACOCK	20172169	CR	1169				1		(40.00)
2017-10-19	Donation/Fees - WinterFest	VOVCHUK, MARLA J	20172177	CR	1175				1		(40.00)
2017-10-23	Donation/Fees - WinterFest	ELIZABETH DOMONKOS	20172188	CR	1179				1		(40.00)
2017-10-23	Donation/Fees - WinterFest	HAROLD & CAROL TANNER	20172189	CR	1179				1		(40.00)
2017-10-24	Donation/Fees - WinterFest	SKATE PARK	20172205	CR	1183				1		(40.00)
2017-10-31	Donation/Fees - WinterFest	JANNY JANSEN	20172266	CR	1199				1		(40.00)
2017-11-06	Donation/Fees - WinterFest	AMOUR SHUKSTER	20172320	CR	1224				1		(40.00)
2017-11-15	Donation/Fees - WinterFest	SASHA WREN	20172371	CR	1244				1		(40.00)
2017-11-15	Donation/Fees - WinterFest	VICKI WANNOP	20172378	CR	1251				1		(40.00)
2017-11-15	Donation/Fees - WinterFest	SANDRA BROADBENT	20172379	CR	1251				1		(40.00)
2017-11-20	Donation/Fees - WinterFest	DAVID REID	20172402	CR	1262				1		(30.00)
2017-11-20	Donation/Fees - WinterFest	ANDREA E REID	20172401	CR	1262				1		(40.00)
2017-11-22	Donation/Fees - WinterFest	CREMONA MUNICIPAL LIBRARY	20172412	CR	1265				1		(40.00)
2017-11-22	Donation/Fees - WinterFest	VICTORIA KREUTZ	20172421	CR	1268				1		(30.00)
2017-11-29	Donation/Fees - WinterFest	DAVID SCOTT	20172464	CR	1286				1		(30.00)
2017-11-30	Donation/Fees - WinterFest	ANDREW HARMS	20172472	CR	1291				1		(40.00)
2017-12-08	Donation/Fees - WinterFest	Leask Ranches - Winterfest 201	20172512	CR	1305				1		(30.00)

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Date From 2017-01-01 Date To 2017-12-31

General Ledger		Account Type		General Ledger Description								
1-71-00-990-08		Revenue Operating		Donation/Fees - WinterFest								
Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #	Memo	Account #	Entity	Debits	Credits
2017-12-08	Donation/Fees - WinterFest	William and Donna Souster - Wi	20172518	CR	1305					1		(30.00)
2017-12-08	Donation/Fees - WinterFest	Wolf Willow Womens Group - Win	20172522	CR	1305					1		(30.00)
2017-12-08	Donation/Fees - WinterFest	Susan Cox - Winterfest 2018	20172524	CR	1305					1		(30.00)
2017-12-08	Donation/Fees - WinterFest	Pre Paid tables for 2018	20172511	CR	1305					1		(810.00)
2017-12-08	Donation/Fees - WinterFest	Joy Gano - Winterfest 2018	20172513	CR	1305					1		(30.00)
2017-12-08	Donation/Fees - WinterFest	Leo Raymaakers - Winterfest 20	20172514	CR	1305					1		(60.00)
2017-12-08	Donation/Fees - WinterFest	Colin & Felicity Manuel - Wint	20172517	CR	1305					1		(30.00)
2017-12-08	Donation/Fees - WinterFest	Myrna & Walter Woytuck - Winte	20172519	CR	1305					1		(60.00)
2017-12-08	Donation/Fees - WinterFest	Cheryle Newsome - Winterfest 2	20172520	CR	1305					1		(30.00)
2017-12-08	Donation/Fees - WinterFest	Marie Britton - Winterfest 201	20172521	CR	1305					1		(30.00)
2017-12-08	Donation/Fees - WinterFest	Mary Brietsche - Winterfest 20	20172523	CR	1305					1		(30.00)
2017-12-08	Donation/Fees - WinterFest	Dale & Betty Caskey - Winterfe	20172525	CR	1305					1		(30.00)
2017-12-08	Donation/Fees - WinterFest	Parkhills Womens Guild - Winte	20172528	CR	1305					1		(60.00)
2017-12-08	Donation/Fees - WinterFest	Debbie Brazzale - Usborne - Wi	20172515	CR	1305					1		(60.00)
2017-12-08	Donation/Fees - WinterFest	Dianne Howells - Winterfest 20	20172516	CR	1305					1		(30.00)
2017-12-08	Donation/Fees - WinterFest	Kathy & Stuart Cameron - Winte	20172526	CR	1305					1		(30.00)
2017-12-08	Donation/Fees - WinterFest	Charles & Joanne Van Arnam	20172527	CR	1305					1		(30.00)
2017-12-11	Donation/Fees - WinterFest	PATRICIA CROTHERS	20172557	CR	1309					1		(30.00)
2017-12-29	Donation/Fees - WinterFest	Melisa Luft, Maggie DeGraaf -	20172629	CR	1342					1		(60.00)
Total											0.00	(2,540.00)

*** End of Report ***

Village owes \$550.30

VILLAGE OF CREMONA

General Ledger History Listing

Date From 2017-01-01 Date To 2017-12-31

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Account Type
Expenses Operating

General Ledger Description
WinterFest

Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2017-01-24	WinterFest	PATRICIA CROTHERS	20170176	CR	357				1		(30.00)
2017-02-06	WinterFest	COLIN MANUEL	20170258	CR	409				1		(30.00)
2017-02-06	WinterFest	CHARLES VAN ARNAM	20170259	CR	409				1		(30.00)
2017-03-03	WinterFest	Leo Raymakers	20170445	CR	487				1		(60.00)
2017-03-03	WinterFest	Walter and Myrna Woytuck	20170447	CR	487				1		(60.00)
2017-03-03	WinterFest	Kathy A Cameron	20170449	CR	487				1		(30.00)
2017-03-03	WinterFest	Cash - Prebooked tables for 20	20170444	CR	487				1		(680.00)
2017-03-03	WinterFest	Mary Brietsche	20170448	CR	487				1		(30.00)
2017-03-03	WinterFest	Terry and Susan Cox	20170450	CR	487				1		(30.00)
2017-03-03	WinterFest	Mark and Karen Olson	20170452	CR	487				1		(30.00)
2017-03-03	WinterFest	Marie M Britton	20170454	CR	487				1		(30.00)
2017-03-03	WinterFest	M. Degraaf	20170451	CR	487				1		(30.00)
2017-03-03	WinterFest	Joy Gano	20170453	CR	487				1		(30.00)
2017-03-03	WinterFest	William and Donna Souster	20170455	CR	487				1		(30.00)
2017-03-03	WinterFest	Leask Ranches	20170458	CR	487				1		(30.00)
2017-03-03	WinterFest	Debbie Brazzale / Usbourne Boo	20170446	CR	487				1		(60.00)
2017-03-03	WinterFest	Cheryle Newsome	20170456	CR	487				1		(30.00)
2017-03-03	WinterFest	Margaret McNeil	20170457	CR	487				1		(30.00)
2017-03-03	WinterFest	Rippling Waters Consulting/ K.	20170459	CR	487				1		(30.00)
2017-03-07	WINTERFEST TABLES	CREMONA CURLING CLUB	2	AP	496		20170135	78	1	120.00	
2017-03-07	WINTERFEST TABLES	CREMONA SCHOOL	1	AP	496		20170137	264	1	345.00	
2017-03-07	WINTERFEST TABLES	CREMONA GOLD & SILVE	1	AP	496		20170136	77	1	210.00	
2017-03-07	WINTERFEST TABLES	MISSIONARY CHURCH	1	AP	496		20170141	362	1	75.00	
2017-03-09	FCSS - MEAL FOR WINT	CUETS FINANCIAL	V320_7	AP	515		20170151	20	1	95.00	
2017-03-09	FCSS - MEAL FOR WINT	CUETS FINANCIAL	V320_7	AP	515		20170151	20	1	14.96	
2017-09-21	PUT INTO GL BY MISTAKE			JE	900				1		(400.00)



VILLAGE OF CREMONA

General Ledger History Listing

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Date From 2017-01-01 Date To 2017-12-31

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Account Type
Expenses Operating

General Ledger Description
WinterFest

Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2017-09-21	PUT IN GL BY MISTAKE			JE	1094				1	463.60	
2017-10-05	REFUND FOR WINTERFE	SINCLAIR, KAREN	1	AP	1132		20170661	259	1	30.00	
2017-10-05	REFUND FOR WINTERFE	THOMPSON, JENNIE	6	AP	1132		20170664	212	1	30.00	
2017-10-05	REFUND FOR WINTERFE	HUGHES, JESSICA	1	AP	1132		20170655	442	1	30.00	
2017-11-15	WINTERFEST SUPPLIES	CUETS FINANCIAL	V350_11	AP	1237		20170737	20	1	17.98	
2017-11-16	HALL RENTAL-WINTERFE	CREMONA COMMUNITY HA	9	AP	1250		20170755	51	1	400.00	
2017-11-30	WINTERFEST ENTERTAIN	WISH I MAY PARTIES	2	AP	1287		20170789	328	1	550.00	
2017-11-30	WINTERFEST STAFF	CAMERON, SAM	1	AP	1287		20170791	455	1	40.80	
2017-11-30	WINTERFEST STAFF	ENGEL, ALEX	1	AP	1287		20170792	456	1	40.80	
2017-11-30	WINTERFEST STAFF	ROTHWELL, HANNAH	1	AP	1287		20170794	458	1	40.80	
2017-11-30	WINTERFEST STAFF	REID, CARMEN	1	AP	1287		20170793	457	1	40.80	
2017-11-30	WAGON RIDES FOR WINT	TAYLOR, DAN	2	AP	1287		20170788	331	1	500.00	
2017-12-14	WINTERFEST RENTAL	CREMONA GOLD & SILVE	2	AP	1320		20170815	77	1	240.00	
2017-12-14	ATHLETIC DEPT - WINTERFE	CREMONA SCHOOL	2	AP	1320		20170816	264	1	360.00	
2017-12-14	WINTERFEST SUPPLIES	NEWSOME, ASHLEY	1	AP	1320		20170831	459	1	54.96	
Total										3,699.70	(1,710.00)

*** End of Report ***

Village Expenses \$1,989.70

General Ledger History Listing

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Date From 2018-01-01 Date To 2018-12-31

General Ledger
1-71-00-990-08

Account Type
Revenue Operating

General Ledger Description
Donation/Fees - WinterFest

Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2018-01-12	Donation/Fees - WinterFest	S Paulichuk	20180065	CR	1408				1		(30.00)
2018-01-12	Donation/Fees - WinterFest	Yolanda DeVisser - One of a Ki	20180067	CR	1408				1		(30.00)
2018-09-27	Donation/Fees - WinterFest	CREMONA SKATE PARK ASSOCIATIO	20181779	CR	2041				1		(40.00)
2018-10-22	Donation/Fees - WinterFest	JAIME LYNN WRIGHTSON	20181915	CR	2089				1		(40.00)
2018-10-22	Donation/Fees - WinterFest	SWEET GYPSY BESPOKE CHOCOLATES	20181916	CR	2089				1		(40.00)
2018-10-22	Donation/Fees - WinterFest	JEANETTE C. BELUSIC	20181918	CR	2089				1		(40.00)
2018-10-22	Donation/Fees - WinterFest	J. JOERGENSEN	20181910	CR	2089				1		(40.00)
2018-10-22	Donation/Fees - WinterFest	ELIZABETH BRODIE	20181917	CR	2089				1		(40.00)
2018-10-22	Donation/Fees - WinterFest	KATHERINE LLOYD	20181920	CR	2089				1		(40.00)
2018-10-22	Donation/Fees - WinterFest	LERBEKMO JOYES, TESSA	20181911	CR	2089				1		(40.00)
2018-10-22	Donation/Fees - WinterFest	ROBERT ORR-JOANNE, DIANNE AND	20181913	CR	2089				1		(120.00)
2018-10-22	Donation/Fees - WinterFest	ROXANNE HEEREMA	20181914	CR	2089				1		(40.00)
2018-10-22	Donation/Fees - WinterFest	HOLLYWORKS PRODUCTIONS	20181919	CR	2089				1		(40.00)
2018-10-22	Donation/Fees - WinterFest	ELSBETH O'TOOLE	20181912	CR	2089				1		(40.00)
2018-10-23	Donation/Fees - WinterFest	CARROLL SMITH	20181922	CR	2091				1		(40.00)
2018-10-23	Donation/Fees - WinterFest	MAX OR VALERIE CLARK	20181921	CR	2091				1		(40.00)
2018-10-23	Donation/Fees - WinterFest	HAMPTON, KRISTY	20181925	CR	2092				1		(40.00)
2018-10-26	Donation/Fees - WinterFest	Alice Laine - Winterfest Table	20181935	CR	2098				1		(40.00)
2018-10-26	Donation/Fees - WinterFest	Aimee Todd Abson - Winterfest	20181936	CR	2098				1		(80.00)
2018-10-29	Donation/Fees - WinterFest	KATHERINE LLOYD	20181971	CR	2110				1		(40.00)
2018-10-31	Donation/Fees - WinterFest	DONNA TAYLOR	20181980	CR	2112				1		(40.00)
2018-11-05	Donation/Fees - WinterFest	GAIL MITCHELL	20182021	CR	2134				1		(40.00)

General Ledger History Listing

2024-Oct-17

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Date To 2018-12-31

General Ledger		Account Type	General Ledger Description							Debits	Credits
1-71-00-990-08		Revenue Operating	Donation/Fees - WinterFest								
Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account # Entity	Debits	Credits	
2018-11-05	Donation/Fees - WinterFest	SPROUTZ KIDZ INC	20182022	CR	2134			1		(40.00)	
2018-11-14	Donation/Fees - WinterFest	JANE STELLA BRUCE	20182077	CR	2154			1		(40.00)	
2018-11-20	Donation/Fees - WinterFest	JOHN HENNEKAM	20182103	CR	2163			1		(40.00)	
2018-11-20	Donation/Fees - WinterFest	DEBORA RICE	20182101	CR	2163			1		(40.00)	
2018-11-20	Donation/Fees - WinterFest	DAVID REID	20182102	CR	2163			1		(30.00)	
2018-11-21	Donation/Fees - WinterFest	HALEY FORMAN	20182115	CR	2165			1		(40.00)	
2018-11-26	Donation/Fees - WinterFest	CREMONA SCHOOL - GRAD TABLE	20182129	CR	2169			1		(30.00)	
2018-11-27	Donation/Fees - WinterFest	DAVID SCOTT	20182150	CR	2177			1		(40.00)	
2018-11-27	Donation/Fees - WinterFest	SANDRA BROADBENT	20182152	CR	2177			1		(30.00)	
2018-11-27	Donation/Fees - WinterFest	CARMEN CHRISTENSEN	20182151	CR	2177			1		(40.00)	
2018-11-27	Donation/Fees - WinterFest	SHALA AMBROSE - DEBBIE BROCK	20182153	CR	2177			1		(40.00)	
2018-11-29	Donation/Fees - WinterFest	AMOUR SHUKSTER	20182173	CR	2192			1		(40.00)	
2018-11-30	Donation/Fees - WinterFest	JOLENE HEISLER	20182177	CR	2193			1		(40.00)	
2018-12-03	Donation/Fees - WinterFest	PARKHILLS WOMENS GUILD	20182180	CR	2194			1		(60.00)	
2018-12-06	Donation/Fees - WinterFest	Kathy Cameron	20182221	CR	2203			1		(30.00)	
2018-12-06	Donation/Fees - WinterFest	Myrna Woytuck	20182216	CR	2203			1		(60.00)	
2018-12-06	Donation/Fees - WinterFest	Patricia Crothers	20182219	CR	2203			1		(30.00)	
2018-12-06	Donation/Fees - WinterFest	Victoria's Table for 2018	20182228	CR	2203			1		(40.00)	
2018-12-06	Donation/Fees - WinterFest	Marie Britton	20182222	CR	2203			1		(30.00)	
2018-12-06	Donation/Fees - WinterFest	Winterfest cash for 2019 reboo	20182224	CR	2203			1		(1,050.00)	
2018-12-06	Donation/Fees - WinterFest	Cheryle Newsome	20182211	CR	2203			1		(30.00)	
2018-12-06	Donation/Fees - WinterFest	Leo and Faye Raymakers	20182213	CR	2203			1		(60.00)	
2018-12-06	Donation/Fees - WinterFest	Karen Olson	20182215	CR	2203			1		(30.00)	
2018-12-06	Donation/Fees - WinterFest	Joy Gano	20182217	CR	2203			1		(30.00)	
2018-12-06	Donation/Fees - WinterFest	Wolf Willow Womens Group	20182220	CR	2203			1		(30.00)	
2018-12-06	Donation/Fees - WinterFest	Back to Nature	20182223	CR	2203			1		(30.00)	
2018-12-06	Donation/Fees - WinterFest	Leash Ranches	20182212	CR	2203			1		(30.00)	
2018-12-06	Donation/Fees - WinterFest	Mary Brietsche	20182214	CR	2203			1		(30.00)	
2018-12-06	Donation/Fees - WinterFest	William Souster	20182218	CR	2203			1		(30.00)	

General Ledger History Listing

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Date From 2018-01-01 Date To 2018-12-31

General Ledger
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Account Type
Revenue Operating

General Ledger Description
Donation/Fees - WinterFest

Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2018-12-10	Donation/Fees - WinterFest	ROXANNE HEEREMA	20182257	CR	2210				1		(30.00)
2018-12-27	Donation/Fees - WinterFest	MAX OR VALERIE CLARK	20182342	CR	2250				1		(30.00)
2018-12-27	Donation/Fees - WinterFest	ELIZABETH BRODIE	20182358	CR	2258				1		(30.00)
Total										<u>0.00</u>	<u>(3,160.00)</u>

*** End of Report ***

VILLAGE OF CREMONA

General Ledger History Listing

Date From 2018-01-01 Date To 2018-12-31

General Ledger
2-71-00-990-08

Account Type
Expenses Operating

General Ledger Description
WinterFest

Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2018-11-14	WINTERFEST ENTERTAIN	MACMILLAN, DUSTIN	1	AP	2148		20180657	532	1	450.00	
2018-11-14	WINTERFEST WAGON RII	TAYLOR, DAN	3	AP	2148		20180662	331	1	500.00	
2018-11-14	EXPENSE REIMBURSEME	THOMPSON, JENNIE	11	AP	2148		20180663	212	1	265.24	
2018-11-29	WINTERFEST	ALBERTA MUNICIPAL SE	2018PCARD NOV-18	AP	2184		20180680	541	1	420.00	
2018-12-13	WINTERFEST - CLEANIN	CLASHMORE, SHANNON	2	AP	2223		20180710	257	1	100.00	
2018-12-31	WINTERFEST RENTAL-AT	CREMONA SCHOOL	3	AP	2349		20190039	264	1	600.00	
2018-12-31	WINTERFEST RENTAL	CREMONA GOLD & SILVE	3	AP	2349		20190038	77	1	240.00	
2018-12-31	HALL RENTAL FOR WINTE	CREMONA HALL SOCIETY	6	AP	2294		20190007	148	1	400.00	
Total										2,975.24	0.00

*** End of Report ***

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\$184.76

General Ledger History Listing

2024-Oct-17
2:56:59PM

Date From 2019-01-01 Date To 2019-12-31

General Ledger 1-71-00-990-08		Account Type Revenue Operating	General Ledger Description Donation/Fees - WinterFest								
Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2019-01-03	Donation/Fees - WinterFest	VOVCHUK, MARLA J	20190011	CR	2266				1		(30.00)
2019-01-03	Donation/Fees - WinterFest	SUSAN OR TERRY COX - WINTERFES	20190012	CR	2266				1		(30.00)
2019-02-21	Donation/Fees - WinterFest	JEANETTE BELUSIC	20190332	CR	2449				1		(40.00)
2019-08-21	Donation/Fees - WinterFest	HOLLY GILLESPIE	20191671	CR	2988				1		(40.00)
2019-10-23	Donation/Fees - WinterFest	Cremona Library - Paid by Trac	20192083	CR	3137				1		(40.00)
2019-10-23	Donation/Fees - WinterFest	Shera Scott - Winterfest	20192084	CR	3137				1		(40.00)
2019-10-23	Donation/Fees - WinterFest	LISA PINTARIC	20192090	CR	3138				1		(40.00)
2019-10-23	Donation/Fees - WinterFest	EILEEN TANNAS	20192091	CR	3138				1		(40.00)
2019-10-24	Donation/Fees - WinterFest	RENEE ROE	20192107	CR	3141				1		(40.00)
2019-10-24	Donation/Fees - WinterFest	CHRISTEL HENDRICKSON	20192108	CR	3141				1		(40.00)
2019-10-24	Donation/Fees - WinterFest	ROBERT ORR	20192109	CR	3141				1		(40.00)
2019-10-24	Donation/Fees - WinterFest	CASH - WENDY THON - WINTERFEST	20192096	CR	3139				1		(40.00)
2019-10-25	Donation/Fees - WinterFest	Lori Weidmark - Winterfest	20192105	CR	3140				1		(40.00)
2019-10-28	Donation/Fees - WinterFest	WILD HORSES OF ALBERTA SOCIETY	20192120	CR	3143				1		(40.00)
2019-10-28	Donation/Fees - WinterFest	TRACY LAPOINTE	20192152	CR	3154				1		(40.00)
2019-10-30	Donation/Fees - WinterFest	JOLENE HEISLER	20192158	CR	3163				1		(40.00)
2019-10-30	Donation/Fees - WinterFest	TAMMY MALMBERG	20192159	CR	3163				1		(40.00)
2019-10-31	Donation/Fees - WinterFest	ERNEST H THOMAS	20192162	CR	3166				1		(40.00)
2019-10-31	Donation/Fees - WinterFest	CHERYL SHEA	20192163	CR	3166				1		(30.00)
2019-11-04	Donation/Fees - WinterFest	HEIDI B PLAMPING	20192185	CR	3173				1		(40.00)
2019-11-04	Donation/Fees - WinterFest	JANIS BELCHER	20192186	CR	3173				1		(40.00)
2019-11-05	Donation/Fees - WinterFest	SUSAN FLAHERTY	20192193	CR	3175				1		(40.00)
2019-11-12	Donation/Fees - WinterFest	ROSEMARIE MCGONIGLE	20192239	CR	3190				1		(40.00)
2019-11-12	Donation/Fees - WinterFest	LERBEKMO JOYES, TESSA	20192240	CR	3190				1		(40.00)

General Ledger History Listing

2024-Oct-17
2:56:59PM

Date From 2019-01-01 Date To 2019-12-31

General Ledger		Account Type	General Ledger Description								
1-71-00-990-08		Revenue Operating	Donation/Fees - WinterFest								
Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2019-11-12	Donation/Fees - WinterFest	AMANDA TILLEMAN	20192241	CR	3190				1		(40.00)
2019-11-13	Donation/Fees - WinterFest	CARROLL SMITH	20192244	CR	3189				1		(40.00)
2019-11-14	Donation/Fees - WinterFest	TERRI TAYLOR	20192262	CR	3199				1		(40.00)
2019-11-19	Donation/Fees - WinterFest	KIRKWOOD, PATRICIA	20192283	CR	3205				1		(40.00)
2019-11-20	Donation/Fees - WinterFest	DALE MANY GUNS	20192293	CR	3213				1		(40.00)
2019-11-26	Donation/Fees - WinterFest	NICHOLE KLOTZ	20192330	CR	3221				1		(40.00)
2019-11-26	Donation/Fees - WinterFest	KORI STEENHART	20192331	CR	3221				1		(40.00)
2019-12-02	Donation/Fees - WinterFest	MELISSA SNELGROVE	20192375	CR	3241				1		(40.00)
2019-12-03	Donation/Fees - WinterFest	NORA HART	20192384	CR	3247				1		(40.00)
2019-12-09	Donation/Fees - WinterFest	SHALEY LOXTON	20192425	CR	3258				1		(40.00)
2019-12-12	Donation/Fees - WinterFest	PARKHILLS WOMEN'S GUILD	20192453	CR	3270				1		(60.00)
2019-12-12	Donation/Fees - WinterFest	DALE CASKEY	20192454	CR	3270				1		(30.00)
2019-12-18	Donation/Fees - WinterFest	CASH - WINTERFEST	20192502	CR	3286				1		(980.00)
2019-12-18	Donation/Fees - WinterFest	MARIE BRITTON	20192503	CR	3286				1		(30.00)
2019-12-18	Donation/Fees - WinterFest	WILLAIM SOUSTER	20192504	CR	3286				1		(30.00)
2019-12-18	Donation/Fees - WinterFest	CARROLL SMITH	20192505	CR	3286				1		(30.00)
2019-12-18	Donation/Fees - WinterFest	MARK OLSON	20192506	CR	3286				1		(30.00)
2019-12-18	Donation/Fees - WinterFest	PAT CROTHERS	20192507	CR	3286				1		(30.00)
2019-12-18	Donation/Fees - WinterFest	JOHN BRAZZALE	20192508	CR	3286				1		(60.00)
2019-12-18	Donation/Fees - WinterFest	MYRNA WOYTUCK	20192509	CR	3286				1		(60.00)
2019-12-18	Donation/Fees - WinterFest	BARRY LLOYD	20192511	CR	3286				1		(60.00)
2019-12-18	Donation/Fees - WinterFest	WOLF WILLOW	20192513	CR	3286				1		(30.00)
2019-12-18	Donation/Fees - WinterFest	WAYNE LEASK	20192514	CR	3286				1		(30.00)
2019-12-18	Donation/Fees - WinterFest	HILDA'S WEDDING & PARTY SUPPLI	20192515	CR	3286				1		(80.00)
2019-12-18	Donation/Fees - WinterFest	HILDA'S WEDDING & PARTY SUPPLI	20192516	CR	3286				1		(60.00)
2019-12-20	Donation/Fees - WinterFest	Booth Payment - Karen, Lori, D	20192530	CR	3299				1		(120.00)

General Ledger History Listing

Date From 2019-01-01 Date To 2019-12-31

General Ledger
1-71-00-990-08

Account Type
Revenue Operating

General Ledger Description
Donation/Fees - WinterFest

Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2019-12-28	Donation/Fees - WinterFest	MAX CLARK - WINTERFEST 2020	20192572	CR	3306				1		(30.00)
2019-12-28	Donation/Fees - WinterFest	RANDALL HENDRICKSON	20192573	CR	3306				1		(30.00)
2019-12-28	Donation/Fees - WinterFest	S PAULICHUK OR H GILLESPIE	20192574	CR	3306				1		(30.00)
2019-12-31	Donation/Fees - WinterFest	JANIS BELCHER	20200002	CR	3317				1		(30.00)
2019-12-31	Donation/Fees - WinterFest	N HART	20200003	CR	3317				1		(30.00)
2019-12-31	Donation/Fees - WinterFest	JEANETTE UITTENBOGERD	20200004	CR	3317				1		(30.00)
2019-12-31	Donation/Fees - WinterFest	KORI STEENHART	20200005	CR	3317				1		(30.00)
2019-12-31	Donation/Fees - WinterFest	JOY GANO	20200006	CR	3317				1		(30.00)
2019-12-31	Donation/Fees - WinterFest	LEO RAYMAAKERS	20200007	CR	3317				1		(60.00)
Total										0.00	(3,350.00)

*** End of Report ***

VILLAGE OF CREMONA

General Ledger History Listing

Date From 2019-01-01 Date To 2019-12-31

General Ledger
2-71-00-990-08

Account Type
Expenses Operating

General Ledger Description
WinterFest

Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2019-02-21	WINTERFEST MEAL	CUETS FINANCIAL	V320_37	CI	2455		CANCELLED INVOICE	20	1		(116.00)
2019-02-21	WINTERFEST MEAL	CUETS FINANCIAL	V320_37	CI	2455		CANCELLED INVOICE	20	1		(18.22)
2019-02-21	MEAL - WINTERFEST APF	ALBERTA MUNICIPAL SE	V320_41	AP	2456		20190088	541	1	116.00	
2019-02-21	MEAL - WINTERFEST APF	ALBERTA MUNICIPAL SE	V320_41	AP	2456		20190088	541	1	17.87	
2019-02-21	WINTERFEST MEAL	CUETS FINANCIAL	V320_37	AP	2432			20	1	116.00	
2019-02-21	WINTERFEST MEAL	CUETS FINANCIAL	V320_37	AP	2432			20	1	18.22	
2019-02-22	WINTERFEST DONATION	CREMONA SCHOOL	4	AP	2463		20190100	264	1	200.00	
2019-10-17	TABLES FOR WINTERFEST	THOMPSON, JENNIE	15	AP	3125		20190581	212	1	441.00	
2019-11-28	WINTERFEST RENTAL	CREMONA HALL SOCIETY	7	AP	3229		20190645	148	1	400.00	
2019-11-28	HORSE RIDES FOR WINT	TAYLOR, DAN	4	AP	3229		20190648	331	1	525.00	
2019-12-12	HALL CLEANING - WINTER	HARBIDGE, LAURIE	1	AP	3267		20190674	611	1	100.00	
2019-12-12	WINTERFEST	UP WITH BALLOONS	CW0019	AP	3267		20190680	613	1	340.00	
Total										2,274.09	(134.22)

*** End of Report ***

VofC owes \$1,210.13

VofC Exp. 2,139.87

2020 ↓

2021

No Winterfest

due to

COVID.

VILLAGE OF CREMONA

General Ledger History Listing

Date From 2022-01-01 Date To 2022-12-31

*2022
WF Ave Village
712.32*

General Ledger
1-71-00-990-08

Account Type
Revenue Operating

General Ledger Description
Donation/Fees - WinterFest

Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2022-10-18	Donation/Fees - WinterFest	JESSICA PERRY - TABLE FOR WINT	20221972	CR	5813				1		(50.00)
2022-10-18	Donation/Fees - WinterFest	MAYFLOWER CUSTOM CREATIONS - T	20221973	CR	5813				1		(50.00)
2022-10-19	Donation/Fees - WinterFest	BENUSIC, KRISTINA - TABLE FOR	20221982	CR	5814				1		(50.00)
2022-10-20	Donation/Fees - WinterFest	WEIDMARK, LORI - TABLE FOR WIN	20221987	CR	5816				1		(50.00)
2022-10-24	Donation/Fees - WinterFest	BAXANDALL, JOANNE - TABLE FOR	20221989	CR	5817				1		(50.00)
2022-10-24	Donation/Fees - WinterFest	J JOERGENSEN - TABLE FOR WINTE	20222007	CR	5821				1		(50.00)
2022-10-24	Donation/Fees - WinterFest	DELLA BLACKLOCK - TABLE FOR WI	20222008	CR	5821				1		(50.00)
2022-10-26	Donation/Fees - WinterFest	CHANTELLE BOURGEOIS - TABLE FO	20222027	CR	5831				1		(50.00)
2022-10-27	Donation/Fees - WinterFest	VICKI WANNOP	20222036	CR	5835				1		(50.00)
2022-10-28	Donation/Fees - WinterFest	MARIE BRITTON - TABLE FOR WINT	20222044	CR	5836				1		(50.00)
2022-10-31	Donation/Fees - WinterFest	HEIDI PLAMPING - TABLE FOR WIN	20222055	CR	5844				1		(50.00)
2022-11-15	Donation/Fees - WinterFest	TOBEY DANIELS - TABLE FOR WINT	20222162	CR	5868				1		(50.00)
2022-11-15	Donation/Fees - WinterFest	CHERYL SHEA	20222163	CR	5868				1		(50.00)
2022-11-16	Donation/Fees - WinterFest	PAULA JANE VANDELAAR - TABLE F	20222172	CR	5869				1		(50.00)
2022-11-23	Donation/Fees - WinterFest	JESSICA HUGHES - TABLE FOR WIN	20222197	CR	5883				1		(40.00)
2022-11-23	Donation/Fees - WinterFest	KATELYN BARUTA - TABLE FOR WIN	20222211	CR	5890				1		(50.00)
2022-11-23	Donation/Fees - WinterFest	CHRISTINE BREHAUT - TABLES FOR	20222213	CR	5890				1		(80.00)
2022-11-23	Donation/Fees - WinterFest	KARINE JOHNSTON - TABLE FOR WI	20222214	CR	5890				1		(25.00)

General Ledger History Listing

2024-Oct-15

2:20:12PM

 Date From **2022-01-01** Date To **2022-12-31**

General Ledger 1-71-00-990-08		Account Type Revenue Operating	General Ledger Description Donation/Fees - WinterFest					Account #	Entity	Debits	Credits
Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo				
2022-11-24	Donation/Fees - WinterFest	LANA ALLEN - TABLE FOR WINTERF	20222224	CR	5897				1		(50.00)
2022-11-28	Donation/Fees - WinterFest	CANDICE HARRISON - TABLE FOR W	20222200	CR	5889				1		(50.00)
2022-11-28	Donation/Fees - WinterFest	LOVED BY LEO - TABLE FOR WINTE	20222256	CR	5903				1		(50.00)
2022-11-30	Donation/Fees - WinterFest	HOLLY FISHER	20222272	CR	5915				1		(50.00)
2022-11-30	Donation/Fees - WinterFest	KELLY WORTHINGTON - TABLE FOR	20222273	CR	5915				1		(50.00)
2022-11-30	Donation/Fees - WinterFest	MEGHAN CLASSEN	20222274	CR	5915				1		(50.00)
2022-12-12	Donation/Fees - WinterFest	DEBBIE BRAZZALE	20222336	CR	5937				1		(100.00)
2022-12-12	Donation/Fees - WinterFest	WALTER WOYTUCK	20222337	CR	5937				1		(100.00)
2022-12-12	Donation/Fees - WinterFest	JEANETTE BUESINK	20222338	CR	5937				1		(50.00)
2022-12-12	Donation/Fees - WinterFest	CHARLES VAN ARNAM	20222339	CR	5937				1		(50.00)
2022-12-12	Donation/Fees - WinterFest	CASH - WINTERFEST	20222340	CR	5937				1		(300.00)
Total										<u>0.00</u>	<u>(1,795.00)</u>

*** End of Report ***

VILLAGE OF CREMONA

General Ledger History Listing

 2024-Oct-15
2:22:11PM

Date From 2022-01-01 Date To 2022-12-31

General Ledger 2-71-00-990-08		Account Type Expenses Operating	General Ledger Description WinterFest								
Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2022-11-24	SLEIGH RIDES	COLEMAN RANCH	1773	AP	5888		20220638	867	1	500.00	
2022-11-24	HALL RENTAL FOR WINTERFEST	CREMONA COMMUNITY HALL	13	AP	5888		20220639	51	1	400.00	
2022-12-08	WINTERFEST TABLE REF	JOHNSTON, KARINE	1	AP	5932		20220674	870	1	25.00	
2022-12-08	WINTERFEST HALL CLEANING	HARBIDGE, LAURIE	1	AP	5932		20220673	869	1	100.00	
2022-12-08	WINTERFEST	NEWSOME, ASHLEY	3	AP	5932		20220679	459	1	50.97	
2022-12-22	WINTERFEST TABLE RENTAL	ALBERTA MUNICIPALITY	V873_1	AP	5954		20220701	541	1	581.25	
2022-12-22	WINTERFEST AD	ALBERTA MUNICIPALITY	MVP233266	AP	5954		20220701	541	1	250.10	
2022-12-22	WINTERFEST HALL RENTAL	CREMONA GOLD & SILVER	5	AP	5963		20220704	77	1	180.00	
2022-12-22	WINTERFEST TABLE SET	CREMONA SCHOOL	108	AP	5963		20220705	264	1	270.00	
2022-12-22	COSMO - WINTERFEST TABLE	CREMONA SCHOOL	109	AP	5963		20220705	264	1	150.00	
Total										2,507.32	0.00

*** End of Report ***

*Chg to WF
\$1540.08*

General Ledger History Listing

\$2252.40

Date From 2023-01-01 Date To 2023-12-31

General Ledger		Account Type	General Ledger Description									
1-71-00-990-08		Revenue Operating	Donation/Fees - WinterFest									
Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #	Memo	Account #	Entity	Debits	Credits
2023-09-26	Donation/Fees - WinterFest	KATHERINE LLOYD - WINTERFEST	20231827	CR	6624					1		(100.00)
2023-10-04	Donation/Fees - WinterFest	MAX OR VALERIE CLARK - WINTERF	20231865	CR	6647					1		(50.00)
2023-10-04	Donation/Fees - WinterFest	LEO/FAYE RAYMAAKERS - WINTERFE	20231866	CR	6647					1		(100.00)
2023-10-10	Donation/Fees - WinterFest	MEGHAN SWEENEY - WINTERFEST	20231910	CR	6657					1		(50.00)
2023-10-16	Donation/Fees - WinterFest	PARKHILLS WOMENS GUILD	20231944	CR	6670					1		(100.00)
2023-10-23	Donation/Fees - WinterFest	MEGAN STEWART - WINTERFEST	20231986	CR	6686					1		(50.00)
2023-10-23	Donation/Fees - WinterFest	CAROLYN LEASK - WINTERFEST	20231987	CR	6686					1		(50.00)
2023-10-23	Donation/Fees - WinterFest	GLEED, JOHN - WINTERFEST	20231988	CR	6686					1		(50.00)
2023-10-23	Donation/Fees - WinterFest	JUN.JI TAKAHASI - WINTERFEST	20231989	CR	6686					1		(50.00)
2023-10-23	Donation/Fees - WinterFest	CINDY GOLDSTONE - WINTERFEST	20231990	CR	6686					1		(50.00)
2023-10-23	Donation/Fees - WinterFest	CARRIE WIWCHARUK - WINTERFEST	20231991	CR	6686					1		(50.00)
2023-10-23	Donation/Fees - WinterFest	CHARLENE CROZIER - WINTERFEST	20231992	CR	6686					1		(50.00)
2023-10-23	Donation/Fees - WinterFest	JEANETTE BELUSIC - WINTERFEST	20231993	CR	6686					1		(50.00)
2023-10-23	Donation/Fees - WinterFest	SUSAN FLAHERTY - WINTERFEST	20231994	CR	6686					1		(50.00)
2023-10-23	Donation/Fees - WinterFest	VICTORIA CUGNET - WINTERFEST	20231995	CR	6686					1		(50.00)
2023-10-23	Donation/Fees - WinterFest	HEIDI BPLAMPING - WINTERFEST	20231996	CR	6686					1		(50.00)

General Ledger History Listing

 2024-Oct-15
2:20:35PM

Date From 2023-01-01 Date To 2023-12-31

General Ledger 1-71-00-990-08		Account Type Revenue Operating	General Ledger Description Donation/Fees - WinterFest							Debits	Credits
Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account # Entity			
2023-10-23	Donation/Fees - WinterFest	WOLF WILLOW - WINTERFEST	20231997	CR	6686			1		(50.00)	
2023-10-23	Donation/Fees - WinterFest	VICTORIA KREUTZ - WINTERFEST	20231998	CR	6686			1		(50.00)	
2023-10-23	Donation/Fees - WinterFest	BARABARA ROBINSON - WINTERFEST	20231999	CR	6686			1		(50.00)	
2023-10-23	Donation/Fees - WinterFest	KATELYN BARUTA - WINTERFEST	20232000	CR	6686			1		(50.00)	
2023-10-24	Donation/Fees - WinterFest	LORRISSA STANDING ALONE - WINT	20232022	CR	6687			1		(50.00)	
2023-10-24	Donation/Fees - WinterFest	HAMPTON, KRISTY	20232023	CR	6687			1		(50.00)	
2023-10-24	Donation/Fees - WinterFest	NATALIE KOSTKA - WINTERFEST	20232024	CR	6687			1		(50.00)	
2023-10-25	Donation/Fees - WinterFest	VICKI WANNOP - WINTERFEST	20232035	CR	6696			1		(50.00)	
2023-10-26	Donation/Fees - WinterFest	CRISTIN WINTSCHEL - WINTEREST	20232040	CR	6698			1		(50.00)	
2023-10-28	Donation/Fees - WinterFest	SARA JANE DAVIES - WINTERFEST	20232062	CR	6704			1		(50.00)	
2023-10-28	Donation/Fees - WinterFest	CINDY MINTON-DYKE - WINTERFEST	20232063	CR	6704			1		(50.00)	
2023-10-28	Donation/Fees - WinterFest	SOLTICE BERRY FARM - WINTERFES	20232064	CR	6704			1		(50.00)	
2023-10-28	Donation/Fees - WinterFest	KUCEY, JASON & CHRISTINE - WIN	20232065	CR	6704			1		(50.00)	
2023-10-28	Donation/Fees - WinterFest	SINCLAIR, KAREN - WINTERFEST	20232066	CR	6704			1		(50.00)	
2023-10-28	Donation/Fees - WinterFest	EILEEN TANNAS - WINTERFEST	20232070	CR	6704			1		(50.00)	
2023-10-31	Donation/Fees - WinterFest	REBECCA HINES - WINTERFEST	20232082	CR	6713			1		(50.00)	
2023-11-03	Donation/Fees - WinterFest	KIRKWOOD, PATRICIA - WINTERFES	20232108	CR	6716			1		(50.00)	
2023-11-04	Donation/Fees - WinterFest	PAULA JANE VANDELAAR - WINTERF	20232110	CR	6717			1		(50.00)	

General Ledger History Listing

2024-Oct-15
2:20:35PM

Date From 2023-01-01 Date To 2023-12-31

General Ledger 1-71-00-990-08		Account Type Revenue Operating	General Ledger Description Donation/Fees - WinterFest					Account #	Entity	Debits	Credits
Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo				
2023-11-06	Donation/Fees - WinterFest	AMANDA JEAN METHERALL - WINTER	20232129	CR	6718				1		(50.00)
2023-11-07	Donation/Fees - WinterFest	KELLY WORTHINGTON - WINTERFEST	20232147	CR	6720				1		(50.00)
2023-11-08	Donation/Fees - WinterFest	MCKENNA FOESIER - WINTERFEST	20232157	CR	6727				1		(50.00)
2023-11-14	Donation/Fees - WinterFest	CRYSTAL CYRANKIEWICZ - WINTERF	20232185	CR	6741				1		(50.00)
2023-11-14	Donation/Fees - WinterFest	SHELLEY - WINTERFEST	20232186	CR	6741				1		(50.00)
2023-11-15	Donation/Fees - WinterFest	QUARTERPOINT RESOURCES LTD - W	20232200	CR	6744				1		(50.00)
2023-11-18	Donation/Fees - WinterFest	SMITH, SAMANTHA - WINTERFEST	20232213	CR	6762				1		(50.00)
2023-11-18	Donation/Fees - WinterFest	CHANTELLE BOURGEOIS - WINTERFE	20232214	CR	6762				1		(50.00)
2023-11-18	Donation/Fees - WinterFest	TARA-LYNN LORD - WINTERFEST	20232215	CR	6762				1		(50.00)
2023-11-18	Donation/Fees - WinterFest	TOBEY DANIELS - WINTERFEST	20232216	CR	6762				1		(50.00)
2023-11-19	Donation/Fees - WinterFest	MONICA MUNRO - WINTERFEST	20232217	CR	6763				1		(50.00)
2023-11-19	Donation/Fees - WinterFest	VELMA JOKINEN - WINTERFEST	20232218	CR	6763				1		(50.00)
2023-11-20	Donation/Fees - WinterFest	KEVIN & DONNA BEHNSEN - WINTER	20232229	CR	6766				1		(50.00)
2023-11-28	Donation/Fees - WinterFest	ANDI SUBERMAN - WINTERFEST	20232280	CR	6787				1		(50.00)
2023-11-28	Donation/Fees - WinterFest	KRISTY CHAMBERS - WINTERFEST	20232290	CR	6788				1		(50.00)
2023-12-02	Donation/Fees - WinterFest	CRISTIN WINTSCHEL - WINTERFEST	20232307	CR	6797				1		(40.00)
2023-12-05	Donation/Fees - WinterFest	CASH - WINTERFEST	20232326	CR	6792				1		(1,040.00)

General Ledger History Listing

 2024-Oct-15
2:20:35PM

Date From 2023-01-01 Date To 2023-12-31

General Ledger 1-71-00-990-08		Account Type Revenue Operating	General Ledger Description Donation/Fees - WinterFest									
Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #	Memo	Account #	Entity	Debits	Credits
2023-12-05	Donation/Fees - WinterFest	PARKHILLS WOMENS GUILD - WINT	20232327	CR	6792					1		(80.00)
2023-12-05	Donation/Fees - WinterFest	MARK CHALATURNYK - WINTERFEST	20232328	CR	6792					1		(40.00)
2023-12-05	Donation/Fees - WinterFest	DEBBIE BRAZZLE - WINTERFEST 20	20232329	CR	6792					1		(80.00)
2023-12-18	Donation/Fees - WinterFest	WOLF WILLOW WOMENS GROUP - WI	20232425	CR	6826					1		(40.00)
2023-12-24	Donation/Fees - WinterFest	KEVIN BEHNSEN - WINTERFEST 202	20232458	CR	6841					1		(40.00)
2023-12-31	Donation/Fees - WinterFest	SINCLAIR, KAREN - WINTERFEST 2	20232491	CR	6844					1		(40.00)
Total											<u>0.00</u>	<u>(4,000.00)</u>

*** End of Report ***

VILLAGE OF CREMONA

General Ledger History Listing

2024-Oct-15
2:21:52PM

Date From 2023-01-01

Date To 2023-12-31

General Ledger
2-71-00-990-08

Account Type
Expenses Operating

General Ledger Description
WinterFest

Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #/Memo	Account #	Entity	Debits	Credits
2023-11-09	RENTAL FOR WINTERFEST	CREMONA COMMUNITY HA	15	AP	6725		20230579	51	1	600.00	
2023-12-07	WINTERFEST	OLDERSKOG, KRISTI	328	AP	6807		20230634	795	1	400.00	
2023-12-21	WINTERFEST	ALBERTA MUNICIPALITI	V935_2	AP	6817		20230659	541	1	94.50	
2023-12-21	WINTERFEST	ALBERTA MUNICIPALITI	V890_5	AP	6817		20230659	541	1	73.50	
2023-12-21	WINTERFEST	ALBERTA MUNICIPALITI	V351_66	AP	6817		20230659	541	1	79.62	
2023-12-21	SLEIGH RIDES - WINTERFEST	COLEMAN RANCH	1825	AP	6833		20230662	867	1	500.00	
Total										<u>1,747.62</u>	<u>0.00</u>

*** End of Report ***



VILLAGE OF CREMONA

Winterfest Revenue & Expense Report

General Ledger	Description	2023 Actual	2024 Actual	2024 Budget
Winterfest				
1-71-00-990-08	Donation/Fees - WinterFest	(4,000.00)	200.10	(4,000.00)
2-71-00-990-08	WinterFest	1,747.62	336.20	1,500.00
TOTAL		(2,252.38)	536.30	(2,500.00)

*** End of Report ***

Deposited \$145485. Nov 4, 2024

Winterfest

Year	Revenue	Expenses	Balance
2016	\$3160 ⁰⁰	\$3640 ³³	- \$480 ³³ ^{owed}
2017	\$2540 ⁰⁰	\$1989 ⁷⁰	+ \$550 ³⁰
2018	\$3160 ⁰⁰	\$2975 ²⁴	+ \$184 ⁷⁶
2019	\$3350 ⁰⁰	\$2139 ⁸⁷	+ \$1210 ¹³
2020	} Covid		
2021			
2022	\$1795 ⁰⁰	\$2507 ³²	- \$712 ³²
2023	\$4000 ⁰⁰	\$1747 ⁶²	+ \$2252 ³⁰
2024	From GL Report "Actual" = \$536 ³⁰		

Village owes Winterfest

2017	\$550 ³⁰
2018	\$184 ⁷⁶
2019	\$1210 ¹³
2023	\$2252 ³⁰
2024	\$536 ³⁰
Total	\$4733⁴⁹

Winterfest owes Village

2016	- \$480 ³³
2022	- \$712 ³²
Total	\$1192⁶⁵
Total	\$4733⁴⁹
Balance	= 3540⁸⁴

\$2085⁹⁹ still owing

- 145485 ⁷⁰ _{Winterfest}

CREMONA WINTERFEST 1003

REMITTANCE ADVICE VILLAGE OF CREMONA

THE ATTACHED CHEQUE IS IN PAYMENT OF ITEMS LISTED BELOW. IF INCORRECT, PLEASE INQUIRE REFERENCING CHEQUE# 20240531

Invoice Date	Invoice Number	Invoice Amount	PO Number	Discount	Hold Amount	Description	Amount Paid
2024-10-24	1	1,454.85			0.00	TRANSFER FUNDS TO WINTERFEST	1,454.85

Printed in Canada

CONNECT FIRST AND SERVUS CU
CREMONA BRANCH
102 Railway Ave
Cremona AB T0M0R0

04 Nov 2024 12:18 PM
Teller Number: 3211988
Branch: 315
Seq.#: 2503

CHK 1,454.85 (CAD)

Community Strong
Acct# 723113751330
Deposit
Transaction Amt: \$1,454.85 (CAD)

Signature: *[Handwritten Signature]*



VILLAGE OF CREMONA

General Ledger History Listing

Date From 2020-01-01 Date To 2020-12-31

General Ledger 2-71-00-990-08	Account Type Expenses Operating	General Ledger Description WinterFest	Date	Description	Name	Reference Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2020-04-16	CREMONA GOLD		4	AP	3566		20200178			77	1	150.00	
2020-04-16	& SILVE		106	AP	3566		20200179			264	1	600.00	
2020-09-17	WINTERFEST TABLES - A' CREMONA SCHOOL		1	AP	3966		20200432			669	1	30.00	
2020-09-17	WINTERFEST REFUNDS CROTHERS, PAT		1	AP	3966		20200434			670	1	30.00	
2020-09-17	WINTERFEST REFUNDS DYCK, NAOMI		1	AP	3966		20200443			671	1	30.00	
2020-09-17	WINTERFEST REFUNDS WRIGHTSON, JAMIE		1	AP	3966		20200441			672	1	30.00	
2020-09-17	WINTERFEST REFUNDS SNELGROVE, MELISSA		106	AP	3966		20200440			98	1	30.00	
2020-10-15	WINTERFEST REFUNDS OUGHTON, COLLEEN		1	AP	4036		20200486			679	1	30.00	
Total											930.00	0.00	

*** End of Report ***

General Ledger History Listing

2026-May-15
11:48:44AM

Date From 2021-01-01 Date To 2021-12-31

General Ledger 2-71-00-990-08	Account Type Expenses Operating	General Ledger Description WinterFest	Date	Description	Name	Reference Type	Batch #	GL X Ref	Cheque #Memo	Account # Entity	Debits	Credits
			2021-10-28	WINTERFEST TABLE REF ROE, RENEE		1	4984		20210517	750 1	30.00	
			2021-10-28	WINTERFEST TABLE REF BRITTON, MARIE		1	4984		20210511	748 1	30.00	
			2021-10-28	WINTERFEST TABLE REF KINLOCH, MEGHAN		2	4984		20210514	706 1	30.00	
			2021-10-28	WINTERFEST TABLE REF TODD, DAVID		1	4984		20210520	751 1	30.00	
Total											120.00	0.00

*** End of Report ***



VILLAGE OF CREMONA

General Ledger History Listing

Date From 2024-01-01 Date To 2024-12-31

General Ledger
2-71-00-990-08

Account Type
Expenses Operating

General Ledger Description
WinterFest

Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2024-02-15	WINTERFEST 2024	ALBERTA MUNICIPALITI	V323_47	AP	6946		20240072	541	1	36.20	
2024-06-06	WINTERFEST TABLES RENT,	CREMONA CURLING CLUB	3	AP	7207		20240275	78	1	90.00	
2024-06-06	WINTERFEST TABLE RENTA	CREMONA GOLD & SILVE	6	AP	7207		20240276	77	1	210.00	
2024-10-24	TRANSFER FUNDS TO WINT	CREMONA WINTERFEST	1	AP	7539		20240531	1,003	1	1,454.85	
2024-11-21	WINTERFEST REFUND	LORD, TARA-LYNN	1	AP	7620		20240586	1,006	1	50.00	
Total										1,841.05	0.00

*** End of Report ***



VILLAGE OF CREMONA

General Ledger History Listing

Date From 2025-01-01 Date To 2025-12-31

General Ledger
2-71-00-990-08

Account Type
Expenses Operating

General Ledger Description
WinterFest

Date	Description	Name	Reference	Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2025-12-18	WINTERFEST REFUND - PAII WANNOP, VICKI		1	AP	8502		20250433	1,070	1	40.00	
Total										<u>40.00</u>	<u>0.00</u>

*** End of Report ***



VILLAGE OF CREMONA

General Ledger History Listing

Date From 2024-01-01 Date To 2024-12-31

General Ledger 1-71-00-990-08	Account Type	General Ledger Description	Date	Description	Name	Reference Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2024-03-14	Revenue Operating	MEAL - ELECTION	ALBERTA MUNICIPALITI	V320_81	AP	7016		20240114		541	1	200.10	
2024-11-03	Revenue Operating	Donation/Fees - WinterFest	TARA-LYNN LORD	20242108	CR	7579					1		(50.00)
		- SCENTSY TABLE										200.10	(50.00)
Total													

*** End of Report ***



VILLAGE OF CREMONA

General Ledger History Listing

2026-May-15
12:25:33PM

Date From 2025-01-01 Date To 2025-12-31

General Ledger 1-71-00-990-08	Account Type Revenue Operating	General Ledger Description Donation/Fees - WinterFest	Date	Description	Name	Reference Type	Batch #	GL X Ref	Cheque #Memo	Account #	Entity	Debits	Credits
2025-12-06	Donation/Fees - WinterFest	VICKI WANNOP - WINTERFEST PAID				CR	8486				1	0.00	(40.00)
Total												0.00	(40.00)

*** End of Report ***

Cremona Winterfest Funds and Expenses

	WF Expense	WF Income
2016	720.33	-240.00
2017	3699.70	-4250.00
2018	2975.24	-3160.00
2019	2139.87	-3350.00
2020	930.00	
2021	120.00	
2022	2507.32	-1795.00
2023	1747.62	-4000.00
2024	1841.05	-50.00
2025	40.00	-40.00
	<u>16721.13</u>	<u>(16,885.00)</u>

TOTAL	16,721.13	(16,885.00)
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Winterfest owes the village \$ (163.87)

MEETING: Regular Council Meeting

Date: May 19, 2026

AGENDA NO.: 9 a)

TITLE: Reports – Financial Reports

ORIGINATED BY: *Karen O'Connor CAO*

BACKGROUND / PROPOSAL:

Accounts payable for April 1 to 30th 2026, total sum being \$ 101,562.18

Financial Report January 1 to April 30, 2026

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

RECOMMENDED ACTION:

MOTION THAT Councillor _____ approve the Accounts Payable
in the amount of \$ **101,562.18** and the Financial Report as presented.

INTLS: CAO: KO



VILLAGE OF CREMONA

REVENUE & EXPENSE OPERATING

General Ledger	Description	2024 Actual	2025 Actual	2026 Budget	2026 YTD Actual
TAXES & REQUISITIONS					
1-00-00-111-00	Residential Property Taxes	(382,567.04)	(417,033.49)	(428,844.85)	0.00
1-00-00-112-00	Commercial Property Taxes	(85,194.58)	(88,232.58)	(91,258.15)	0.00
1-00-00-113-00	Industrial Property Taxes	0.00	0.00	0.00	0.00
1-00-00-114-00	Farmland Property Taxes	(425.72)	(354.48)	(375.34)	0.00
1-00-00-115-00	Linear Taxes	(15,638.36)	(16,408.36)	(15,723.54)	0.00
1-00-00-118-00	Designated Industrial Property	(81.94)	(86.63)	(82.00)	0.00
1-00-00-120-00	Alberta School Foundation Tax Levy	(138,278.82)	(151,431.68)	(171,244.46)	0.00
1-00-00-121-00	Seniors' Foundation Tax Levy	(19,949.26)	(20,327.18)	(21,536.00)	0.00
1-00-00-210-00	Grants In Lieu	(1,966.72)	(2,061.78)	(2,048.67)	0.00
1-00-00-122-00	AB Policing Levy	(19,581.30)	(22,350.86)	(22,350.86)	0.00
1-00-00-510-00	Penalties & Costs on Taxes	(5,260.33)	(15,172.30)	(6,500.00)	(11,861.67)
*	TOTAL TAXES & REQUISITIONS	(668,944.07)	(733,459.34)	(759,963.87)	(11,861.67)
TAXES & REQUISITIONS EXP					
2-00-00-754-00	Designated Industrial Requisition	0.00	0.00	86.63	0.00
2-00-00-755-00	AB Policing Requisition	0.00	22,350.00	22,350.00	0.00
2-00-00-740-00	ASFF Requisition	138,288.99	151,416.36	151,416.36	0.00
2-00-00-753-00	MV Seniors's Housing Requisition	19,957.00	20,331.00	20,331.00	10,768.00
*	TOTAL TAXES & REQUISITIONS EXP	158,245.99	194,097.36	194,183.99	10,768.00
**	TOTAL TAX REVENUE FOR MUNICIPA	(510,698.08)	(539,361.98)	(565,779.88)	(1,093.67)



VILLAGE OF CREMONA

REVENUE & EXPENSE OPERATING

General Ledger	Description	2024 Actual	2025 Actual	2026 Budget	2026 YTD Actual
COUNCILLOR EXPENSE					
2-11-00-146-00	Community Grants & Enhancements	5,000.00	0.00	500.00	0.00
2-11-00-170-00	Election Costs	4,409.33	1,772.56	2,500.00	0.00
2-11-00-220-00	Advertising	1,950.00	836.31	2,000.00	866.00
2-11-00-232-00	Legal Fees	6,251.81	2,920.48	2,000.00	0.00
2-11-00-270-00	Miscellaneous Costs & Services	3,622.74	656.14	1,250.00	341.99
2-11-00-540-00	Electricity - Council	1,092.92	791.98	1,250.00	272.59
2-11-00-543-00	Natural Gas - Council	1,259.17	874.87	1,500.00	357.57
2-11-00-560-00	Building Rental	0.00	0.00	0.00	0.00
2-11-01-100-00	Per Diems & Meetings - Cnc 1	1,940.00	675.00	1,000.00	0.00
2-11-01-140-00	Benefits Cnc 1	56.86	18.30	25.00	0.00
2-11-01-148-00	CONVENTN/COUN 1/PER DIEM	0.00	0.00	0.00	0.00
2-11-01-211-00	Travel & Subsistance - Cncl 1	0.00	0.00	150.00	0.00
2-11-00-225-00	Registrations & Memberships	2,136.07	2,024.31	2,500.00	1,921.12
2-11-00-230-00	Professional & Consulting Services	5,652.14	1,911.33	4,000.00	15.00
2-11-02-100-00	Per Diems & Meetings - Cnc 2	2,595.00	1,635.00	1,000.00	810.00
2-11-02-140-00	Benefits Cnc 2	104.82	73.29	25.00	25.77
2-11-02-211-00	Travel & Subsistence - Cncl 2	94.69	0.00	250.00	0.00
2-11-03-100-00	Per Diems & Meetings - Cnc 3	1,285.00	1,468.47	1,000.00	665.00
2-11-03-140-00	Benefits Cnc 3	31.50	70.45	0.00	0.00
2-11-03-148-00	CONVENTIONS/TRAINING-CNC 3	0.00	0.00	0.00	0.00
2-11-03-211-00	Travel & Subsistence - Cncl 3	0.00	0.00	200.00	0.00
2-11-04-100-00	Per Diems & Meetings - Cnc 4	1,285.00	1,035.00	1,000.00	666.00
2-11-04-140-00	Benefits Cnc 4	31.50	30.62	0.00	20.04
2-11-04-148-00	CONVENTION/COUN4/PER DIEM	0.00	0.00	0.00	0.00
2-11-04-211-00	Travel & Subsistence - Cncl 4	0.00	0.00	150.00	0.00
2-11-05-100-00	Per Diems & Meetings - Cnc 5	935.00	1,035.00	1,000.00	728.00
2-11-05-140-00	Benefits Cnc 5	22.92	30.62	0.00	21.91
2-11-05-148-00	CONVENTN/COUN 2/PER DIEM	0.00	0.00	0.00	0.00
2-11-05-211-00	Travel & Subsistence - Cncl 5	0.00	0.00	150.00	0.00
2-69-00-230-01	Prof. Services - Janitorial FCSS	165.00	0.00	500.00	0.00
2-69-00-510-01	Building General Supplies FCSS/Council	730.43	159.91	500.00	0.00
2-69-00-528-01	Building Repairs Main FCSS/Council	1,129.22	216.05	500.00	0.00
*P	TOTAL COUNCILLOR EXPENSE	41,781.12	18,235.69	24,950.00	6,710.99



VILLAGE OF CREMONA

REVENUE & EXPENSE OPERATING

General Ledger	Description	2024 Actual	2025 Actual	2026 Budget	2026 YTD Actual
ADMIN & GENERAL					
1-12-00-410-00	Tax Certificate & Information	(1,201.90)	(1,320.00)	(1,200.00)	(320.00)
1-12-00-155-00	Business License	(1,187.51)	(1,075.00)	(1,000.00)	(775.00)
1-12-00-510-00	Penalties & Costs on Accounts Receivable	0.00	0.00	0.00	0.00
1-12-00-550-00	Return on Investments	(105.02)	(2,363.58)	(100.00)	(1.71)
1-12-00-590-00	Other Revenue - Admin	(1,073.71)	(1,942.84)	(2,000.00)	(6.74)
1-12-00-591-00	Sales of Miscellaneous Goods & Services	0.00	0.00	0.00	0.00
1-12-00-840-00	Provincial Grant	0.00	(54,536.00)	(27,260.00)	0.00
* TOTAL ADMIN & GENERAL		(3,568.14)	(61,237.42)	(31,560.00)	(1,103.45)
ADMINISTRATION EXPENSE					
2-12-00-100-00	Salaries & Wages	48,078.73	46,152.90	56,000.00	14,668.36
2-12-00-140-00	Employee Benefits	6,898.83	10,197.84	7,300.00	2,119.80
2-12-00-148-00	Training & Development - Admin	0.00	1,012.50	250.00	0.00
2-12-00-150-00	Freight & Postage	106.77	1,113.96	200.00	2.61
2-12-00-220-00	Advertising	824.00	1,738.00	1,000.00	408.00
2-12-00-210-00	Licenses & Permits - Admin	0.00	0.00	25.00	0.00
2-12-00-211-00	Travel & Subsistence	0.00	27.46	250.00	0.00
2-12-00-217-00	Telephone, Internet & Security	14,646.48	12,698.85	10,000.00	6,225.64
2-12-00-224-00	Resource Materials/Supplies	0.00	0.00	0.00	0.00
2-12-00-225-00	Registrations & Memberships	404.00	496.00	500.00	275.00
2-12-00-230-00	Professional Services	16,264.45	8,706.22	8,000.00	2,361.00
2-12-00-231-00	Assessment Services	8,650.91	8,863.81	8,600.00	3,641.79
2-12-00-232-00	Legal Fees	10,769.51	26,563.15	25,000.00	2,732.60
2-12-00-233-00	Audit Fees	13,350.00	21,523.25	17,000.00	0.00
2-12-00-274-00	Insurance	26,440.00	30,900.00	16,000.00	2,481.90
2-12-00-510-00	General Office Supplies	3,075.23	3,279.72	3,000.00	1,058.67
2-12-00-511-00	Computer Supplies & Furnishings	134.95	1,728.48	0.00	144.99
2-12-00-515-00	TECHNOLOGY	17,778.79	15,872.12	2,000.00	7,738.25
2-12-00-519-00	Miscellaneous Supplies & Costs	0.00	0.00	0.00	0.00
2-12-00-525-00	Rentals & Leases	4,648.59	6,161.31	4,700.00	1,696.42
2-12-00-526-00	SHRED-IT	853.96	1,342.46	900.00	700.91
2-12-00-528-00	Equip -Repairs/Maint.-Admin	0.00	0.00	400.00	0.00
2-12-00-528-01	Building -Repairs/Maint.-Admin	0.00	0.00	500.00	0.00
2-12-00-543-00	Natural Gas	0.00	0.00	0.00	0.00
2-12-00-814-00	Service Charges & Interest	7,342.18	5,455.44	6,000.00	410.58
2-12-00-815-00	Penny Rounding	0.00	(0.03)	0.00	0.03
2-12-00-823-00	Loan Interest - LOC	0.00	0.00	200.00	0.00



VILLAGE OF CREMONA

REVENUE & EXPENSE OPERATING

General Ledger	Description	2024 Actual	2025 Actual	2026 Budget	2026 YTD Actual
2-12-00-915-00	Bad Debt - Accounts Receivable	0.00	7,047.47	0.00	0.00
2-12-00-915-01	Bad Debt - Property Taxes	0.00	0.00	0.00	0.00
2-12-00-995-00	Building Amortization - Admin	0.00	4,527.40	0.00	0.00
2-12-00-995-01	Office Equipment Amortization	0.00	7,586.13	0.00	0.00
2-69-00-528-00	Building Repairs Maint - Admin	1,059.03	240.00	0.00	755.58
2-69-00-230-00	Professional Services/Janitorial Admin	2,255.39	690.00	1,000.00	150.00
2-69-00-540-00	Electricity Admin	1,606.28	1,038.48	2,000.00	187.84
2-69-00-543-00	Natural Gas Admin	973.24	638.38	1,500.00	171.05
		<hr/>	<hr/>	<hr/>	<hr/>
*	TOTAL ADMINISTRATION EXPENSE	186,161.32	225,601.30	172,325.00	47,931.02
		<hr/>	<hr/>	<hr/>	<hr/>
**	NET ADMINISTRATION	224,374.30	182,599.57	165,715.00	53,538.56
 CAO EXPENSES					
2-12-01-100-00	Salaries & Wages - CAO	84,357.82	84,041.30	87,360.00	25,859.92
2-12-01-140-00	Employee Benefits - CAO	16,293.93	18,797.87	17,000.00	5,227.28
2-12-01-148-00	Training & Development - CAO	739.51	115.00	1,000.00	0.00
2-12-01-211-00	Travel & Subsistance - CAO	710.64	0.00	1,200.00	0.00
2-12-01-211-01	Accomodations - CAO	0.00	0.00	1,000.00	0.00
2-12-01-217-00	Telephone & Internet - CAO	0.00	0.00	0.00	0.00
2-12-01-223-00	Membership & Registrations-CAO	500.00	0.00	500.00	275.00
2-12-01-225-00	Conference Registrations - CAO	0.00	0.00	500.00	0.00
		<hr/>	<hr/>	<hr/>	<hr/>
*	TOTAL CAO EXPENSES	102,601.90	102,954.17	108,560.00	31,362.20
		<hr/>	<hr/>	<hr/>	<hr/>
***	TOTAL NET ADMIN & CAO	(183,721.88)	(253,808.24)	(291,504.88)	83,807.09



VILLAGE OF CREMONA

REVENUE & EXPENSE OPERATING

General Ledger	Description	2024 Actual	2025 Actual	2026 Budget	2026 YTD Actual
FIRE REVENUE					
1-23-00-590-00	Revenue - Fire	(4,565.22)	0.00	(5,000.00)	0.00
*	TOTAL FIRE REVENUE	(4,565.22)	0.00	(5,000.00)	0.00
FIRE EXPENSES					
2-23-00-217-00	Telephone, Internet & Security	1,070.88	1,171.84	1,200.00	422.20
2-23-00-230-00	Professional Services	120.00	0.00	500.00	0.00
2-23-00-510-00	General Supplies	0.00	55.92	0.00	0.00
2-23-00-526-00	Equipment Purchases - Fire	31,039.56	0.00	5,000.00	0.00
2-23-00-528-01	Firehall Repairs & Maintenance	2,370.10	4,201.11	2,500.00	0.00
2-23-00-740-00	Fire Services Requisition	62,608.68	25,446.75	57,000.00	32,293.53
2-69-00-230-04	Prof. Services - Janitorial - Firehall	1,140.00	1,380.00	1,200.00	300.00
2-69-00-543-04	Natural Gas - Fire Hall	2,473.50	3,291.59	3,000.00	1,026.30
2-69-00-540-04	Electricity - Fire Hall	6,513.52	5,403.79	5,500.00	1,127.03
*	TOTAL FIRE EXPENSES	107,336.24	40,951.00	75,900.00	35,169.06
DISASTER SERVICES EXPENSE					
2-24-00-230-00	Professional Services - Disaster Serv.	0.00	0.00	0.00	0.00
*	TOTAL DISASTER SERVICES EXPENS	0.00	0.00	0.00	0.00
BYLAW & ENFORCEMENT					
1-26-00-420-00	Traffic Fines	0.00	(350.00)	(100.00)	0.00
1-26-00-450-00	Bylaw Fines	0.00	(100.00)	(100.00)	0.00
1-26-00-521-00	Dog License Fees	(125.00)	(135.00)	(150.00)	(50.00)
*	TOTAL BYLAW & ENFORCEMENT	(125.00)	(585.00)	(350.00)	(50.00)
BYLAW & ENFORCEMENT EXPENSE					
2-26-00-230-00	Professional Services - Bylaw	0.00	0.00	350.00	0.00
2-26-00-510-00	General Supplies	218.40	0.00	0.00	0.00
*	TOTAL BYLAW & ENFORCEMENT EXPE	218.40	0.00	350.00	0.00
**	NET BYLAW & ENFORCEMENT	102,864.42	40,366.00	70,900.00	35,119.06



VILLAGE OF CREMONA

REVENUE & EXPENSE OPERATING

General Ledger	Description	2024 Actual	2025 Actual	2026 Budget	2026 YTD Actual
PUBLIC WORKS					
1-31-00-254-00	Costs Recovered - Public Works	0.00	(313.35)	0.00	0.00
*	TOTAL PUBLIC WORKS	0.00	(313.35)	0.00	0.00
PUBLIC WORKS EXPENSE					
2-31-00-100-00	Salaries & Wages	36,296.39	27,982.65	30,000.00	4,184.30
2-31-00-140-00	Employee Benefits	6,006.12	5,157.47	5,200.00	424.41
2-31-00-148-00	Training & Development - Public Works	0.00	89.93	500.00	0.00
2-31-00-150-00	Freight & Postage	51.91	0.00	50.00	0.00
2-31-00-211-00	Travel & Subsistance	32.38	0.00	50.00	0.00
2-31-00-217-00	Telephone & Internet	340.26	278.21	250.00	210.24
2-31-00-223-00	Memberships & Registration	0.00	0.00	0.00	0.00
2-31-00-230-00	Professional Services	188.51	223.00	250.00	290.70
2-31-00-515-00	TECHNOLOGY	49.95	1,527.48	2,000.00	275.00
2-31-00-518-00	Protective Clothing, Etc.	700.77	105.75	750.00	0.00
2-31-00-521-00	Fuel Costs	2,368.36	3,190.55	3,000.00	387.56
2-31-00-528-00	Equipment - Repairs/Maintenance - PW	7,110.63	6,543.10	5,000.00	1,797.90
2-31-01-230-00	Professional Services - Shop	0.00	0.00	0.00	0.00
2-31-00-510-00	General Supplies	2,914.01	2,555.03	0.00	204.53
2-31-01-510-00	General Supplies - Shop	233.28	0.00	2,500.00	0.00
2-31-01-512-00	Shop Tools	2,938.97	1,872.09	3,000.00	250.00
2-31-01-528-00	Equip. Repairs & Maintenance - Shop	0.00	0.00	0.00	0.00
2-31-01-528-01	Building Repairs & Maintenance - Shop	0.00	0.00	4,500.00	0.00
2-69-00-528-02	Building Repairs & Main PW Shop	854.98	0.00	4,500.00	0.00
2-69-00-540-02	Electricity PW	14,851.26	16,438.80	15,000.00	2,878.80
2-69-00-543-02	Natural Gas PW Shop	6,906.98	5,480.23	5,500.00	1,586.32
*	TOTAL PUBLIC WORKS EXPENSE	81,844.76	71,444.29	82,050.00	12,489.76
**	NET PUBLIC WORKS	81,844.76	71,130.94	82,050.00	12,489.76



VILLAGE OF CREMONA

REVENUE & EXPENSE OPERATING

General Ledger	Description	2024 Actual	2025 Actual	2026 Budget	2026 YTD Actual
ROADWAYS EXPENSE					
2-32-00-100-00	SALARIES & WAGES	17,669.71	8,222.86	10,000.00	2,850.00
2-32-00-140-00	Employee Benefits	3,282.48	4,451.70	2,000.00	293.99
2-32-00-150-00	Freight & Postage	0.00	377.72	0.00	0.00
2-32-00-220-00	Advertising	0.00	0.00	0.00	0.00
2-32-00-230-00	Other Contracted Services - Streets	884.00	2,491.20	3,000.00	0.00
2-32-00-252-01	Snow Removal	3,215.00	9,250.38	4,000.00	1,255.00
2-32-00-510-00	General Supplies	2,773.55	1,950.23	1,000.00	0.00
2-32-00-514-00	Signage	4,748.63	2,715.17	500.00	0.00
2-32-00-520-00	Chemicals - Street	2,553.60	0.00	2,500.00	0.00
2-32-00-521-00	Fuel Costs - Roads	2,817.72	869.47	1,500.00	209.53
2-32-00-528-00	Repairs & Maintenance - Roads	51,199.16	15,577.38	35,000.00	84.02
2-32-00-540-00	Street Lights	19,185.08	19,689.09	18,000.00	5,087.50
2-32-00-831-00	Debenture-Interest	0.00	1,415.09	2,556.70	0.00
2-32-00-832-00	Debenture-Principle	0.00	0.00	62,899.06	0.00
2-32-01-512-00	SMALL TOOLS - ROADS	0.00	0.00	0.00	0.00
* TOTAL ROADWAYS EXPENSE		108,328.93	67,010.29	142,955.76	9,780.04



VILLAGE OF CREMONA

REVENUE & EXPENSE OPERATING

General Ledger	Description	2024 Actual	2025 Actual	2026 Budget	2026 YTD Actual
WATER REVENUE					
1-41-00-410-00	Basic Fees - Water	(68,397.82)	(62,728.30)	0.00	(11,232.40)
1-41-00-411-00	Water Consumption Fees	(70,372.88)	(49,908.15)	(125,000.00)	(27,322.00)
1-41-00-412-00	Bulk Water Sales	(97,773.16)	(59,269.13)	(65,000.00)	(32,933.04)
1-41-00-510-00	Utility Penalties	(7,643.04)	(7,112.26)	(6,500.00)	(1,618.30)
1-41-00-540-00	Franchise & Concess.	(49,978.94)	(56,381.75)	(60,000.00)	(17,190.39)
1-41-00-590-00	Other Revenue - Water	(1,148.44)	0.00	(1,100.00)	0.00
* TOTAL WATER		(295,314.28)	(235,399.59)	(257,600.00)	(90,296.13)
WATER EXPENSE					
2-41-00-100-00	Salaries & Wages	54,209.00	44,719.75	10,000.00	87.50
2-41-00-140-00	Employee Benefits	8,429.29	7,992.07	5,000.00	8.96
2-41-00-148-00	Training & Development - Water	251.38	726.86	1,500.00	0.00
2-41-00-150-00	Freight & Postage	4,681.36	3,834.18	3,000.00	1,100.04
2-41-00-211-00	Travel & Substantance	0.00	168.69	250.00	0.00
2-41-00-223-00	Memberships - Water	0.00	2,948.14	3,000.00	2,870.00
2-41-00-225-00	Conference Registrations	0.00	0.00	0.00	0.00
2-41-00-230-00	Professional Services	7,944.92	4,640.17	7,000.00	4,355.89
2-41-00-253-00	R & M - Infrastructure	21,441.28	44,072.32	50,000.00	37,979.93
2-41-00-274-00	INSURANCE	0.00	0.00	10,000.00	8,231.40
2-41-00-510-00	General Supplies	1,426.22	3,629.75	3,500.00	843.51
2-41-00-512-00	WATER TOOLS	2,459.08	0.00	250.00	0.00
2-41-00-515-00	Water Operator Support - MV Water	8,387.40	20,868.07	145,000.00	49,117.19
2-41-00-516-00	Water Meters	511.41	185.39	500.00	0.00
2-41-00-520-00	Chemicals - Water	2,227.65	1,762.41	2,500.00	1,217.00
2-41-00-528-00	Equipment - Repairs/Maintenance	7,701.25	7,437.05	5,000.00	4,140.02
2-41-00-528-01	Building - Repairs/Maintenance	0.00	0.00	1,000.00	0.00
2-41-00-528-03	BULK WATER STN REPAIRS	320.88	0.00	500.00	0.00
2-41-00-995-00	Engineered Structure - Amortization	0.00	71,452.48	0.00	0.00
2-41-00-995-01	Land/Improvement - Amortization	0.00	0.00	0.00	0.00
2-41-00-995-02	Water Equip & Meter - Amortization	0.00	6,197.20	0.00	0.00
2-69-00-540-03	Electricity Water	22,862.97	14,085.73	13,000.00	4,351.11
2-69-00-543-03	Natural Gas Water Wells	1,409.76	360.90	500.00	89.90
* TOTAL WATER EXPENSE		144,263.85	235,081.16	261,500.00	114,392.45
** NET WATER		(42,721.50)	66,691.86	146,855.76	33,876.36



VILLAGE OF CREMONA

REVENUE & EXPENSE OPERATING

General Ledger	Description	2024 Actual	2025 Actual	2026 Budget	2026 YTD Actual
SANITARY REVENUE					
1-42-00-410-00	Basic Fees - Sewer	(22,342.68)	(22,418.04)	0.00	(7,488.27)
1-42-00-411-00	Sewer Consumption Fees	(35,180.50)	(77,029.80)	(66,323.10)	(35,978.70)
1-42-00-540-00	Franchise & Concess.	(16,409.46)	(14,095.31)	(16,000.00)	(4,297.61)
		<u>(73,932.64)</u>	<u>(113,543.15)</u>	<u>(82,323.10)</u>	<u>(47,764.58)</u>
*	TOTAL SANITARY	(73,932.64)	(113,543.15)	(82,323.10)	(47,764.58)
SANITARY EXPENSE					
2-42-00-100-00	Salaries & Wages	3,025.75	4,812.00	5,000.00	60.00
2-42-00-140-00	Employee Benefits	631.17	906.06	1,000.00	6.32
2-42-00-230-00	Professional Services - Sewer	0.00	0.00	20,000.00	0.00
2-42-00-253-00	R & M - Infrastructure	30,901.36	9,867.50	21,935.75	1,440.00
2-42-00-270-00	Lab Testing	133.01	296.50	250.00	0.00
2-42-00-510-00	General Supplies	35.76	0.00	500.00	0.00
2-42-00-520-00	Chemicals - Sewer	0.00	2,410.00	2,500.00	0.00
2-42-00-523-00	Sewer Flushing	0.00	1,450.00	5,000.00	0.00
2-42-00-528-00	Equipment- Repairs & Maint. Sewer	6,076.49	4,673.73	5,000.00	0.00
2-42-01-528-00	Equipment - Repairs/Maint. - Storm Water	0.00	0.00	1,000.00	0.00
		<u>40,803.54</u>	<u>24,415.79</u>	<u>62,185.75</u>	<u>1,506.32</u>
*	TOTAL SANITARY EXPENSE	40,803.54	24,415.79	62,185.75	1,506.32
**	NET WASTEWATER	(33,129.10)	(89,127.36)	(20,137.35)	(46,258.26)
GARBAGE REVENUE					
1-43-00-410-00	Solid Waste Collection Fee	(56,663.82)	(63,328.36)	(63,900.00)	(21,105.83)
		<u>(56,663.82)</u>	<u>(63,328.36)</u>	<u>(63,900.00)</u>	<u>(21,105.83)</u>
*	TOTAL GARBAGE	(56,663.82)	(63,328.36)	(63,900.00)	(21,105.83)
GARBAGE EXPENSE					
2-43-00-230-00	Other Contracted Services - Garbage	0.00	0.00	0.00	0.00
2-43-00-241-00	Solid Waste Disposal	44,154.20	47,940.45	45,000.00	9,038.44
2-43-00-510-00	General Supplies	246.15	0.00	250.00	11.56
2-43-00-850-00	Waste Commission Grant	5,008.04	4,623.48	5,000.00	1,470.50
		<u>49,408.39</u>	<u>52,563.93</u>	<u>50,250.00</u>	<u>10,520.50</u>
*	TOTAL GARBAGE EXPENSE	49,408.39	52,563.93	50,250.00	10,520.50
**	NET WASTE	(7,255.43)	(10,764.43)	(13,650.00)	(10,585.33)



VILLAGE OF CREMONA

REVENUE & EXPENSE OPERATING

General Ledger	Description	2024 Actual	2025 Actual	2026 Budget	2026 YTD Actual
FCSS REVENUE					
1-51-00-840-00	Grant - Prov. - FCSS	(13,878.41)	(13,478.41)	(13,000.00)	(9,865.00)
1-51-00-850-00	Grant - Local Govt. - FCSS	(47,808.00)	(48,446.54)	(48,000.00)	0.00
1-51-00-850-01	MVC Wage Grant	(10,000.00)	(10,000.00)	(10,000.00)	0.00
1-51-00-850-02	Village of Cremona 20% Grant	0.00	(3,442.00)	(3,942.00)	0.00
* TOTAL FCSS		(71,686.41)	(75,366.95)	(74,942.00)	(9,865.00)
FCSS EXPENSE					
2-51-00-100-00	Salaries & Wages	39,647.61	44,355.00	44,706.48	13,353.44
2-51-00-140-00	Employee Benefits	7,483.52	10,054.77	8,000.00	2,959.92
2-51-00-148-00	Training & Development - FCSS	309.35	174.00	0.00	0.00
2-51-00-150-00	Freight & Postage	67.70	38.86	0.00	0.00
2-51-00-211-00	Travel & Subsistance	1,881.79	2,172.32	1,000.00	257.64
2-51-00-217-00	Telephone & Internet	1,896.54	1,216.78	900.00	424.01
2-51-00-220-00	Advertising	730.52	250.00	0.00	0.00
2-51-00-223-00	Memberships - FCSS	114.00	114.00	114.00	0.00
2-51-00-225-00	Conference Registrations	670.00	495.00	0.00	0.00
2-51-00-230-00	Professional Services	3,713.10	390.00	500.00	100.00
2-51-00-231-00	Janitorial	0.00	240.00	250.00	45.00
2-51-00-400-00	Community Programs	3,496.64	636.11	800.00	0.00
2-51-00-410-00	Adult Programs	873.99	584.45	800.00	98.37
2-51-00-411-00	Children-Youth Programs	2,847.64	344.47	650.00	0.00
2-51-00-412-00	Family Programs	2,287.71	517.03	1,000.00	677.53
2-51-00-414-00	Local Grants (External Funding)	8,700.00	6,625.00	7,590.00	5,775.00
2-51-00-419-00	Volunteers	1,500.00	1,005.00	600.00	0.00
2-51-00-510-00	General Supplies	409.13	676.37	800.00	421.13
2-51-00-560-00	COPIER LEASE	3,758.01	4,511.48	2,000.00	1,332.86
2-51-00-990-05	Community Newsletter	846.98	1,186.29	500.00	395.44
2-69-00-540-01	Electricity FCSS	1,092.92	1,042.21	1,100.00	272.58
2-69-00-543-01	Natural Gas FCSS	1,259.17	1,494.06	1,400.00	357.56
* TOTAL FCSS EXPENSE		83,586.32	78,123.20	72,710.48	26,470.48
** NET FCSS		11,899.91	2,756.25	(2,231.52)	16,605.48



VILLAGE OF CREMONA

REVENUE & EXPENSE OPERATING

General Ledger	Description	2024 Actual	2025 Actual	2026 Budget	2026 YTD Actual
FOOD PANTRY					
1-51-00-990-15	FCSS FOOD PANTRY	(2,362.35)	(1,015.70)	(500.00)	(20.00)
2-51-00-990-15	FOOD PANTRY	339.24	789.13	500.00	307.66
*	TOTAL FOOD PANTRY	(2,023.11)	(226.57)	0.00	287.66
FOOD PANTRY EXPENSE					
2-51-00-990-14	Adult Programs	0.00	0.00	0.00	0.00
*	TOTAL FOOD PANTRY EXPENSE	0.00	0.00	0.00	0.00
**P	SURPLUS /DEFICIT	(2,023.11)	(226.57)	0.00	287.66
YEAR GRANT REVENUE					
1-51-00-990-01	Donations/Fees - Summer Fun	(8,153.35)	(7,149.50)	0.00	(550.08)
1-51-00-990-07	MVC Grant - Health Funding - First Aid	(1,593.75)	(1,710.00)	0.00	0.00
1-51-00-990-08	MVC Grant - TPT Grant	(4,100.00)	(2,500.00)	0.00	(4,249.00)
1-51-00-990-18	FCSS CMHA Mental Health Grant	0.00	(11,992.99)	0.00	(9,020.00)
*	TOTAL YEAR GRANT REVENUE	(13,847.10)	(23,352.49)	0.00	(13,819.08)
**	TOTAL REVENUE	(13,847.10)	(23,352.49)	0.00	(13,819.08)
YEAR GRANT EXPENSE					
2-51-00-990-01	Summer Fun Program	7,535.79	6,723.41	0.00	0.00
2-51-00-990-07	Health Funding Expense - First Aid	1,770.47	1,710.00	0.00	0.00
2-51-00-990-08	TPT Funding Expense - Senior's Trip	3,283.98	2,450.00	0.00	0.00
2-51-00-990-18	CMHA Mental Health Grant	0.00	9,262.70	0.00	2,342.10
*	TOTAL YEAR GRANT EXPENSE	12,590.24	20,146.11	0.00	2,342.10
**	TOTALS	12,590.24	20,146.11	0.00	2,342.10
SENIOR PROGRAMS					
1-51-00-413-00	Senior's Programs	(2,835.00)	(6,520.00)	0.00	(5,460.00)
2-51-00-413-00	Seniors' Programs	2,250.52	8,819.10	2,000.00	932.37
*	TOTAL SENIOR PROGRAMS	(584.48)	2,299.10	2,000.00	(4,527.63)



VILLAGE OF CREMONA

REVENUE & EXPENSE OPERATING

General Ledger	Description	2024 Actual	2025 Actual	2026 Budget	2026 YTD Actual
CEMETERY REVENUE					
1-56-00-850-00	Grant - Local Govt. - Cemetery	(1,500.00)	(1,500.00)	(1,500.00)	0.00
1-56-00-410-00	Plot - Cemetery	(2,067.50)	(700.00)	(1,000.00)	(350.00)
1-56-00-411-00	Perpetual Care - Cemetery	(1,250.00)	(1,050.00)	(1,000.00)	(350.00)
1-56-00-412-00	Opening & Closing - Cemetery	(1,225.00)	(1,600.00)	(1,000.00)	(1,700.00)
* TOTAL CEMETERY		(6,042.50)	(4,850.00)	(4,500.00)	(2,400.00)
CEMETERY EXPENSE					
2-56-00-100-00	Salaries & Wages	3,686.69	3,363.90	3,500.00	162.50
2-56-00-140-00	Employee Benefits	531.69	547.99	850.00	17.05
2-56-00-148-00	Training & Development - Cemetery	0.00	0.00	0.00	360.00
2-56-00-230-00	Professional Services - Cemetery	1,950.00	1,300.00	1,500.00	742.50
2-56-00-510-00	General Supplies	116.42	0.00	1,000.00	0.00
2-56-00-528-00	Repairs & Maintenance - Cemetery	1,239.98	0.00	1,500.00	0.00
* TOTAL CEMETERY EXPENSE		7,524.78	5,211.89	8,350.00	1,282.05
PLAN & DEVELOPMENT REVENUE					
1-61-00-410-00	Building Permits	(620.82)	(417.09)	(750.00)	(159.37)
1-61-00-419-00	Compliance Certificates	(500.00)	(300.00)	(500.00)	(100.00)
1-61-00-520-00	Development Permits	(500.00)	(350.00)	(500.00)	(100.00)
1-61-00-521-00	Subdivision Fees	0.00	0.00	10,250.00	0.00
1-61-00-522-00	Zoning - Re-Zoning Fees	0.00	0.00	(50.00)	0.00
1-61-00-523-00	Encroachment & Waiver Fees	0.00	0.00	0.00	0.00
1-61-00-595-00	Appeal Fees	0.00	0.00	0.00	0.00
1-61-00-590-00	Land Sales	(41,935.85)	0.00	0.00	0.00
* TOTAL PLANNING & DEVELOPMENT		(43,556.67)	(1,067.09)	8,450.00	(359.37)
PLAN & DEVELOPMENT EXPENSE					
2-61-00-230-00	Professional Services	5,900.00	0.00	10,000.00	1,050.00
2-61-00-233-00	Land Title Changes	40.00	10.10	150.00	0.00
2-61-00-148-00	Training - Planning	0.00	0.00	0.00	0.00
2-61-00-220-00	Advertising	0.00	0.00	250.00	0.00
* TOTAL PLANNING & DEVELOPMENT E		5,940.00	10.10	10,400.00	1,050.00
** NET PLANNING & DEVELOPMENT		(36,718.87)	1,604.00	24,700.00	(4,954.95)



VILLAGE OF CREMONA

REVENUE & EXPENSE OPERATING

General Ledger	Description	2024 Actual	2025 Actual	2026 Budget	2026 YTD Actual
CULTURE & RECR. REVENUE					
1-71-00-990-02	Donation - Cremona Days	(9,550.00)	(7,267.00)	(7,000.00)	(1,123.74)
1-71-00-990-08	Donation/Fees - WinterFest	150.10	(40.00)	0.00	0.00
*	TOTAL CULTURE & RECREATION	(9,399.90)	(7,307.00)	(7,000.00)	(1,123.74)
CULTURE & RECR. EXPENSE					
2-71-00-990-02	Cremona Days	5,358.10	9,823.82	7,000.00	0.00
2-71-00-990-08	WinterFest	1,841.05	40.00	0.00	0.00
*	TOTAL CULTURE & RECREATION EXP	7,199.15	9,863.82	7,000.00	0.00
**	NET CULTURE & REC	(2,200.75)	2,556.82	0.00	(1,123.74)
PARKS & RECR. REV					
1-71-00-830-00	Grant - Recreation - Federal	0.00	0.00	(20,000.00)	0.00
1-71-00-990-00	Donation - Recreation	0.00	0.00	(5,000.00)	0.00
1-71-00-850-00	Grant - Local Govt -Recreation	0.00	0.00	0.00	0.00
1-71-00-990-01	Donation - Playground	0.00	0.00	(20,900.00)	0.00
*	TOTAL PARKS & RECREATION	0.00	0.00	(45,900.00)	0.00
PARKS & RECREATION EXPENSE					
2-72-00-100-00	SALARIES & WAGES	12,918.08	9,365.88	10,000.00	910.00
2-72-00-140-00	Employee Benefits	1,752.95	1,449.81	1,500.00	91.99
2-72-00-521-00	Fuel Costs - Parks	883.15	612.70	750.00	0.00
2-72-01-512-00	Parks - Small Tools	0.00	640.00	0.00	0.00
2-72-00-230-00	Other Contracted Services	5,459.48	4,530.00	4,500.00	615.00
2-72-00-510-00	General Supplies	1,781.93	1,769.81	1,500.00	0.00
2-72-00-513-00	Beautification - Parks	327.99	0.00	2,000.00	0.00
2-72-00-528-00	Equipment Repairs & Maint. - Park	2,755.09	4,626.01	2,000.00	14.20
2-72-00-528-01	Playground Repairs & Maint.	0.00	0.00	0.00	0.00
2-72-00-148-00	Training & Development - Parks	0.00	0.00	0.00	0.00
*	TOTAL PARKS & RECREATION EXPEN	25,878.67	22,994.21	22,250.00	1,631.19
**	NET PARK & REC	25,878.67	22,994.21	(23,650.00)	1,631.19



VILLAGE OF CREMONA

REVENUE & EXPENSE OPERATING

General Ledger	Description	2024 Actual	2025 Actual	2026 Budget	2026 YTD Actual
LIBRARY					
1-74-00-590-00	Other Revenue - Library	0.00	0.00	0.00	0.00
1-74-00-850-00	Grants - Local Govt - Library	(35,861.00)	(36,757.53)	0.00	0.00
1-74-00-254-01	LIB COST RECOVERY - ELECTRICITY	(729.74)	(1,173.44)	(1,000.00)	0.00
1-74-00-254-02	LIB COST RECOVERY - GAS	(425.34)	(722.52)	(1,000.00)	0.00
1-74-00-254-03	LIB COST RECOVERY - TELEPHONE	(1,049.70)	(839.76)	0.00	0.00
*	TOTAL LIBRARY	(38,065.78)	(39,493.25)	(2,000.00)	0.00
LIBRARY EXPENSE					
2-74-00-850-01	Parkland Regional Library	4,149.36	4,286.97	4,365.63	2,182.82
2-74-00-217-00	Library Office Phone	676.47	529.95	0.00	0.00
2-69-00-540-05	Electricity - Library	2,535.21	900.86	1,000.00	187.84
2-69-00-543-05	Natural Gas - Library	931.63	548.44	1,000.00	171.06
2-74-00-274-00	Insurance Library	0.00	0.00	0.00	1,598.40
2-74-00-528-00	Repairs & Maintenance - Library	0.00	0.00	250.00	0.00
2-74-00-850-00	Cremona Library	44,358.60	44,791.03	0.00	0.00
2-74-00-850-02	CREMONA LIBRARY -VILLAGE ALLOCATION	0.00	8,710.04	2,500.00	0.00
*	TOTAL LIBRARY EXPENSE	52,651.27	59,767.29	9,115.63	4,140.12
**	SURPLUS / DEFESET	14,585.49	20,274.04	7,115.63	4,140.12

*** End of Report ***



VILLAGE OF CREMONA

Cheque Listing For Council

2026-May-15
2:49:22PM

Cheque		Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date					
20260100	2026-04-15	ALBERTA MUNICIPAL SERVICES CORPORATION	7	VOC UTILITIES - MAR 2026	5,893.10	5,893.10
20260101	2026-04-15	RECEIVER GENERAL	119	REMITTANCE - PP# B5, B6, M2 & M3	4,172.89	4,172.89
20260102	2026-04-15	TELUS COMMUNICATIONS	2552080759	FIREHALL - INTERNET - MAR 2026	103.89	1,159.46
20260102			2552080760	FCSS INTERNET - MAR 2026	91.03	
20260102			2552080761	VOC OWING ON FINAL BILL	682.50	
20260102			2552080762	VOC PLANT PHONE	282.04	
20260103	2026-04-15	TELUS MOBILITY	592	VOC CELL PHONES - FEB & MAR 202	208.91	208.91
20260104	2026-04-16	ALBERTA MUNICIPALITIES	13663	FCSS BATTERY FOR AED	197.06	2,350.88
20260104			1855142	MS 365 RENEWAL	1.16	
20260104			1855590	SECURITY & MS 365 LICENSES	230.79	
20260104			72874	SUPPLIES FOR CHAMBER DOOR	35.60	
20260104			73029	SUPPLIES TO FIX WATER LEAK	121.95	
20260104			V1027_3	WEBSITE	415.80	
20260104			V1045_2	FCSS SENIOR'S MEAL	345.33	
20260104			V1047_9	SUBSCRIPTION - APR 2026	90.14	
20260104			V314_222.24	STAMPS	390.60	
20260104			V351_96	FCSS ENVELOPES & CREAMER	24.54	
20260104			V351_97	FCSS & VOC SUPPLIES	122.00	
20260104			V351_98	FCSS FOOD PANTRY	188.50	
20260104			V351_99	FCSS SENIOR'S WORKSHOP	42.83	
20260104			V700_14	LAG PLATED SCREW	12.47	
20260104			V791_50	SUBSCRIPTION - MAR 2026	27.29	
20260104			V877_40	SUBSCRIPTION - MAR 2026	104.82	
20260105	2026-04-16	ALBERTA MUNICIPALITIES	HSO874202603	HEALTH SPENDING ACCOUNT	103.48	103.48
20260106	2026-04-16	ACCU-FLO METER SERVICE LTD	123610	RENEWAL - 2026	3,013.50	3,013.50
20260107	2026-04-16	ALBERTA MUNICIPALITIES	49384	2026 VOC INSURANCE	28,811.00	28,811.00
20260108	2026-04-16	BLACK, TERRY, BUMPER TO BUMPER	65399	METHYL HYDRATE	23.71	23.71
20260109	2026-04-16	CBSC CAPITAL INC	10722567	FCSS COPIER LEASE	491.18	491.18
20260110	2026-04-16	CENTRATECH TECHNICAL SERVICES LTD.	163416	FIRE EXTINGUISHER INSPECTION	600.86	600.86
20260111	2026-04-16	CIP OFFICE TECHNOLOGY	1010697	CONTRACT BASE - FEB 2026	59.85	119.70
20260111			1013816	CONTRACT BASE - MAR 2026	59.85	
20260112	2026-04-16	GLOBAL TECH SOLUTIONS	000141	REPL MIC & LAPTOP	788.00	1,580.74
20260112			000142	BACKUP MIC & HIGH RES CAMERA	233.99	
20260112			000143	TECH SUPPORT	517.50	
20260112			000145	TECH SUPPORT	41.25	
20260113	2026-04-16	GUNDERSON, JENNIFER	28	CLEANING SERVICES	120.00	120.00
20260114	2026-04-16	JOAN ASENSIO NARVAEZ	00002	FCSS CHAIR YOGA	50.00	100.00
20260114			0004	FCSS CHAIR YOGA	50.00	
20260115	2026-04-16	MARK CROUCH BACKHOE SERVICE LTD.	66500	SNOW CLEARING	1,212.75	1,212.75
20260116	2026-04-16	MESSER CANADA INC, 15687	2110032978	ACETYLENE/OXYGEN	54.09	54.09
20260117	2026-04-16	MLT AIKINS	6667629	CIVIL CLAIM	756.53	756.53
20260118	2026-04-16	MOUNTAIN VIEW COUNTY	271970	2026 FIRE DISPATCH FEES	1,380.24	1,380.24
20260119	2026-04-16	MOUNTAIN VIEW REGIONAL WASTE	0000054958	LANDFILL CHARGES - MAR 2026	692.00	1,427.25
20260119			0000054998	LANDFILL ASSESSMENT CHARGES	735.25	
20260120	2026-04-16	MOUNTAIN VIEW SENIORS' HOUSING	Q2 REQ 2026	2ND QTR PMT 2026	5,384.00	5,384.00
20260121	2026-04-16	MOUNTAIN VIEW WATER LTD.	1019	MONTHLY SERVICES & EXTRA WOR	15,899.52	15,899.52
20260122	2026-04-16	MPE ENGINEERING LTD	2490-007-02-72	OPERATION & MAINTENANCE	2,925.71	2,925.71
20260123	2026-04-16	MY OVERHEAD DOORS	002873CFD IN-C	REPAIR PUBLIC WORKS DOOR	698.92	698.92
20260124	2026-04-16	PARKLAND REGIONAL LIBRARY	260066	2ND QTR REQ PMT - 2026	1,145.98	1,145.98

Cheque Listing For Council

2026-May-15
2:49:22PM

Cheque		Vendor Name	Invoice #	Invoice Description	Invoice Amount	Cheque Amount
Cheque #	Date					
20260125	2026-04-16	SAFEGUARD BUSINESS SYSTEMS LTD	9010341308	INVOICE PAPER	346.32	698.69
20260125			9010445518	INVOICE PAPER	352.37	
20260126	2026-04-16	SHRED-IT INTERNATIONAL ULC	8101241863	SHREDDING SERVICES	246.53	246.53
20260127	2026-04-16	TAXSERVICE	2447248	TAX RECOVERY	73.50	1,076.25
20260127			2447479	TAX RECOVERY	78.75	
20260127			2448460	TAX RECOVERY	472.50	
20260127			2448461	TAX RECOVERY	451.50	
20260128	2026-04-16	THE BOARD OF TRUSTEES OF CHINOOK'S SCHOO	21	FCSS 2026 EXTERNAL FUNDING	3,250.00	3,250.00
20260129	2026-04-16	VORNHOLT, MEGHAN	6	MILEAGE	257.64	257.64
(EFT) 258	2026-04-02	RYAN, SANDRA A				
(EFT) 259	2026-04-02	O'CONNOR, KAREN M				
(EFT) 260	2026-04-02	VORNHOLT, MEGHAN E				
(EFT) 261	2026-04-02	STEVENS, DAN L				
(EFT) 262	2026-04-08	THOMPSON, JENNIE L				
(EFT) 263	2026-04-08	MARTIN, ERIC S				
(EFT) 264	2026-04-08	ABRAMS, LESLIE-ANN				
(EFT) 265	2026-04-08	LIU, WENTSIN				
(EFT) 266	2026-04-17	LOCAL AUTHORITIES PENSION PLAN	11151388-F6N9	EM# 450 - PP# 7 - 2026	715.00	715.00
(EFT) 267	2026-04-17	RYAN, SANDRA A				
(EFT) 268	2026-04-17	O'CONNOR, KAREN M				
(EFT) 269	2026-04-17	VORNHOLT, MEGHAN E				
(EFT) 270	2026-04-17	STEVENS, DAN L				
(EFT) 271	2026-04-21	ENVIRONMENTAL 360 SOLUTIONS (ALBERTA) LTD	0000434289	WASTE PICKUP - MAR 2026	2,494.82	2,494.82
(EFT) 272	2026-04-21	LOCAL AUTHORITIES PENSION PLAN	11196086-G4D2	EM# 450 - PP# 8 - 2026	715.31	715.31
(EFT) 273	2026-04-21	WILD ROSE ASSESSMENT SERVICE	10143	PROGRESS PMT - APR 2026	700.00	700.00

Total 101,562.18

*** End of Report ***

MEETING: Regular Council Meeting

Date: May 19, 2026

AGENDA NO.: 9 b)

TITLE: Reports – CAO Monthly Reports, PW Reports, Water Operator Reports

ORIGINATED BY: Karen O'Connor, CAO

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

BACKGROUND / PROPOSAL:

Each month, the CAO will provide an update on key developments within the Village. Highlighted notes from each department are outlined below in point form.

Public Works will provide the CAO with a monthly activity report

Water Operator will provide the CAO with a monthly summary report

Cremona Water Operators, Mountain View Water will not be able to attend a council meeting but will answer any questions that Council has for them. If Council has any questions regarding the report, please give them to the CAO and she will get them to Mountain View Water.

Administration:

- My monthly meeting with FCSS Coordinator
- Council Agenda packages and minutes- April 21, 27 & 29, Meeting
- Built and or amended 3 Bylaws -Tax, Tax Penalty and Master Rate
- Finalize budget and worked on capital budget
- Worked on insurance policy, Removed & added several items
- Supplied several documents for the village's auditor
- MPE discussions with the Building Auditor & site visit
- Input new numbers in Muniware
- Fixed percentage on benefits
- Applied for a grant- still waiting for outcome
- Applied for a grant which received approval – Cananda Day Celebrations
- A couple meetings with MV Water
-
-

Events and Meetings Attended:

- Several meeting with Vahid- Planner
- Held meetings with 2 land Developers

Planning & Development:

- Corresponded several time with Chris at Urban Systems
- Corresponded with Ross from Municipal Affairs
- Corresp. with new Planners for the village with meetings
- Corresp. With legal on several occasions.
-

INTLS: CAO: KO

RECOMMENDED ACTION:

MOTION THAT Councillor _____ accepts the CAO April activity report as information only.

AND

MOTION THAT Councillor _____ accepts the PW & Water Operators March activity / summary reports as information only.

REQUEST FOR DECISION**MEETING: Regular Council Meeting****Date: May 19, 2026****AGENDA NO.: 10****TITLE: Minutes – Boards, Committees, Commissions****ORIGINATED BY: Karen O'Connor, CAO****BACKGROUND / PROPOSAL:**

Minutes from various boards, committees, and commissions are being presented to Council for their review and information.

Attached to this Request for Review (RFR) are items that Council may wish to address through a formal resolution.

Otherwise, the information is provided for acceptance only.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

Please see the attached minutes for review and information.

COSTS / SOURCE OF FUNDING (if applicable):

N/A

RECOMMENDED ACTION:

That the Council accepts the minutes of:

Mayor Lamb

- MVSH 2025 Report to the Community, 2026
-

Deputy Mayor Liu

- VoC L Highlights April 23, 2026
- VoC L Meeting Minutes, Feb 26, 2026

Councillor Abrams

- 2026

Councillor Martin**Councillor Thompson**

MOTION THAT Councillor _____ accepts the Minutes, Reports, Committees, and Commissions as information only.



Celebrating 65 Years!


**Mountain View
Seniors' Housing**

Est. 1960

2025
REPORT TO THE
Community



MESSAGE FROM THE BOARD CHAIRMAN AND CHIEF ADMINISTRATIVE OFFICER

On behalf of the Board of Directors and leadership team at Mountain View Seniors' Housing (MVSH), we are pleased to share our 2025 Report to the Community, reflecting on a milestone year filled with celebration, connection, and meaningful progress.

This year marked MVSH's 65th Anniversary, and we were proud to honour this legacy across our entire organization. From lodge community celebrations and our special "65 Days of Celebration" social media campaign, to the creation of Legacy Trees at each lodge, the year was rich with stories and shared moment of celebration. The Legacy Trees were especially meaningful, offering residents a fun and interactive way to contribute memories, stories, words of encouragement, and reflections that will stay with us as we move forward and look ahead to our next milestone.

We also continued to strengthen the ways we serve our region. In 2025, we expanded the boundaries of the Rent Assistance Benefit to include residents of Kneehill County, increasing access to safe, affordable housing for more individuals and families. And in April, our Board and executive leadership team gathered for a full-day strategic retreat, resulting in refreshed Vision, Mission, Values, and Commitments that more clearly reflect who we are and the meaningful role MVSH plays in our communities.

You'll find all this and more in the 2025 Report to the Community. As always, we extend our deepest gratitude to our dedicated team members, whose compassion and professionalism make our lodges and housing sites feel like home. We are equally grateful to our residents, who remind us every day why this work matters.

Thank you for being part of our story. With another exciting year of projects and operations ahead, we look forward to continuing this important work together.

Dwayne Fulton
Chairman, Board of Directors

Stacey Stilling
Chief Administrative Officer

2025 at a glance!



YEARS OF HOUSING SERVICE IN OUR REGION



MAINTENANCE WORK ORDERS COMPLETED



LODGE ACTIVITIES & EVENTS HOSTED



MEALS SERVED TO LODGE RESIDENTS



MAINTENANCE HOURS OF SNOW REMOVAL



TOTAL EMPLOYEES AS OF DECEMBER 31, 2025



EMPLOYEES RECEIVED PROMOTIONS FROM WITHIN MVSH



MAINTENANCE HOURS OF LAWN/YARD CARE

ABOUT US

Mountain View Seniors' Housing (MVSH) is a trusted provider of affordable housing and supportive living in Mountain View and Kneehill County. We are committed to creating safe, inclusive, and enriching environments where Albertans can thrive while remaining in the communities they love.

MVSH operates independent seniors' housing, administers the Rent Assistance Program (Mountain View & Kneehill Counties), community housing and full-service lodges that offer meals, housekeeping, recreational activities, 24 hour staff and in-house maintenance.

With over 500 residents and clients from all age demographics in communities within our region, we strive to meet the growing demand for housing and support while maintaining a high standard of quality, respect, and service.

Through strong provincial and municipal partnerships, community support, and strategic planning, we continue to enhance the well-being of Albertans in our region. Together, we are building a future where living is met with dignity, security, and a sense of belonging.

Our vision, mission, values and commitments are the heart of our organization, guiding us, inspiring us and keeping us accountable for success.

VISION: All seniors and community members have a place to call home

MISSION: We provide income-based housing solutions

VALUES: Advocacy, Quality, Diversity, Caring, Safety & Teamwork

OUR COMMITMENTS:

- We value the contributions that seniors and community members have made to the growth of our communities.
- We work collaboratively with all levels of Government and partners.
- Our team treats everyone with dignity, mutual respect, and trust.
- We respond to challenges with optimism and innovation.
- We strive for continuous and sustainable improvement with accountability.
- The contribution of staff is essential to support a healthy and safe working environment



Celebrating our 65th Anniversary in 2025!

In 2025, MVSH proudly celebrated its 65th Anniversary through a variety of initiatives that honoured its history, recognized its growth, and brought residents, families, staff, and community partners together. To kick off the celebrations, we unveiled a legacy logo which commemorated MVSH's 65th Year of Service. This logo was exclusively used for the entire 2025 year.

65 Days of Celebration - Social Media Campaign

As part of the anniversary, MVSH launched a 65 Days of Celebration social media campaign that looked back on the organization's history, shared how far we have come, and highlighted moments and milestones that will remain meaningful for years to come.

Seniors' Week Lodge Celebrations

During Seniors' Week, our MVSH Board of Directors, local Municipal Council Members and ASCHA Representatives attended special parties at the Lodge to help celebrate alongside residents and recognize this important milestone in MVSH's history.

Anniversary Cake Deliveries

MVSH's dedicated Housing and Admissions Team marked the occasion with special cake deliveries to senior self-contained buildings throughout Mountain View County, helping spread anniversary cheer across the region.

Legacy Tree Project

MVSH lodges also participated in the Legacy Tree Project, where a large tree display was posted on a wall and residents, family members, visitors, and staff were invited to add leaves with special memories, messages, and reflections. These leaves will be carefully preserved as a time capsule for years to come, creating a lasting tribute to MVSH's 65th Anniversary.

Mountain View Seniors' Housing

65th Anniversary LEGACY TREE

In 2025, we grew our trees together and celebrated the roots we've planted and the future we're building!



These are just a handful of the hundreds of beautiful messages that were posted on our 2025 Legacy Trees at our lodges.

Thank you to all those who helped make this project a success!

FACILITY & PROGRAM UPDATES



New Dishwasher & Renovated Dish Pit at Aspen Ridge Lodge

FACILITY UPGRADES AND REPLACEMENTS

In 2025, MVSH completed a range of facility improvements to enhance safety, accessibility and the overall quality of our spaces. Major projects included kitchen equipment and dish pit renovations at several sites, sidewalk and patio replacements to improve outdoor access, and important building system upgrades. We also carried out a broad range of suite upgrades and renovations, along with flooring, bathroom and common area improvements, helping ensure our homes remain comfortable, functional and welcoming for residents.

NEWLY UPDATED WEBSITE

In 2025, we updated our website to provide more detailed information for current and prospective residents, families and community members. Although the site was only a year old, feedback showed there were opportunities to better highlight our lodge locations and make application processes easier to understand. The updated website now features expanded information about each lodge, including available services and amenities, along with photos, stories and more detailed descriptions. We also enhanced online information about our other programs, including Senior Self-Contained Housing, Community Housing and the Rent Assistance Benefit, helping users more easily explore the supports and housing options available through MVSH.



NEW VOLUNTEER PROGRAM

This year, we refreshed our Volunteer Program to create a more structured and streamlined experience for community members who want to serve in our lodge facilities. With a simplified application process and clearly defined roles, volunteers arrive with a clear sense of purpose and an understanding of how they can help. That makes for more time building meaningful connections and making a difference in the lives of our cherished residents.

Join our Volunteer Team!

Volunteering with MVSH is a meaningful way to make a difference in the lives of seniors. Volunteers bring comfort, connection and joy to residents while building relationships and contributing to welcoming communities where our seniors can thrive.

Learn more about available opportunities and how to apply online at

www.mvsh.ca/volunteer



COMMUNITY IMPACT & PARTNERSHIPS

MVSH values the strong connections we share with the broader community, and those relationships play an important role in the daily lives of our residents.

Through partnerships with local groups, businesses and organizations, residents enjoy a wide range of meaningful and memorable experiences, from senior-friendly boxing classes and mini pony visits to minor hockey drop-ins and pin bowling with peace officers!

These connections bring energy, fun and variety into our lodges while helping residents stay engaged with the communities they are part of.



Building Community WITH MVSH

MVSH is always looking for ways to build community connections and bring meaningful, fun, and engaging experiences to residents in our lodges. If you have a special talent, belong to a group, or would like to share an activity with our residents, we want to hear from you!

We welcome 4H groups, dance groups, choirs, piano players, etc. looking for a place to practice in front of an audience before recitals and competitions. Host a guided paint afternoon, come play cards, host bingo... The opportunities are ENDLESS, and always welcome at the Lodge!



Connect with us to learn more!

Contact us at engage@mvsh.ca or connect with our Activity Coordinators directly!

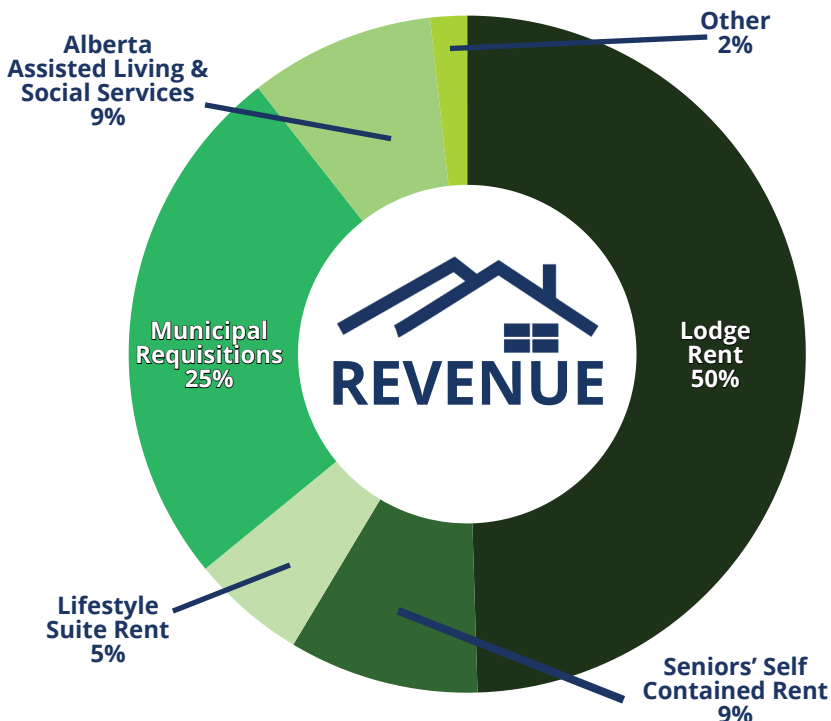
- Aspen Ridge Lodge (Didsbury) - 403-335-9848
- Chinook Winds Lodge (Carstairs) - 403-337-2999
- Mount View Lodge (Olds) - 403-556-3603
- Sundre Supportive Living - 403-636-4200



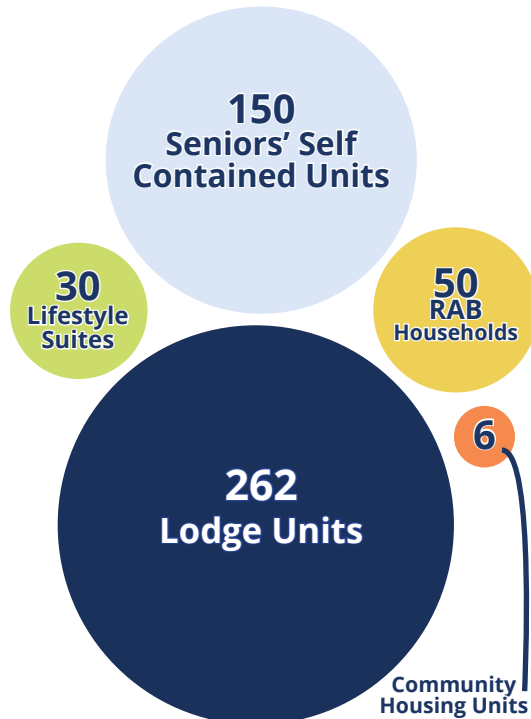
FINANCIAL SNAPSHOT

Mountain View Seniors' Housing offers five programs, each with its own funding model. The **Lodge Program** combines resident fees, government subsidies, and municipal requisitions to offer supportive living. **Lifestyle Suites** provide rental apartments for independent seniors. **Community Housing** and **Senior Self-Contained Housing**, funded by the province, provide affordable independent living. The **Rent Assistance Benefit** helps eligible Albertans pay their rent each month. **Together, these programs ensure a range of housing options to meet diverse needs.**

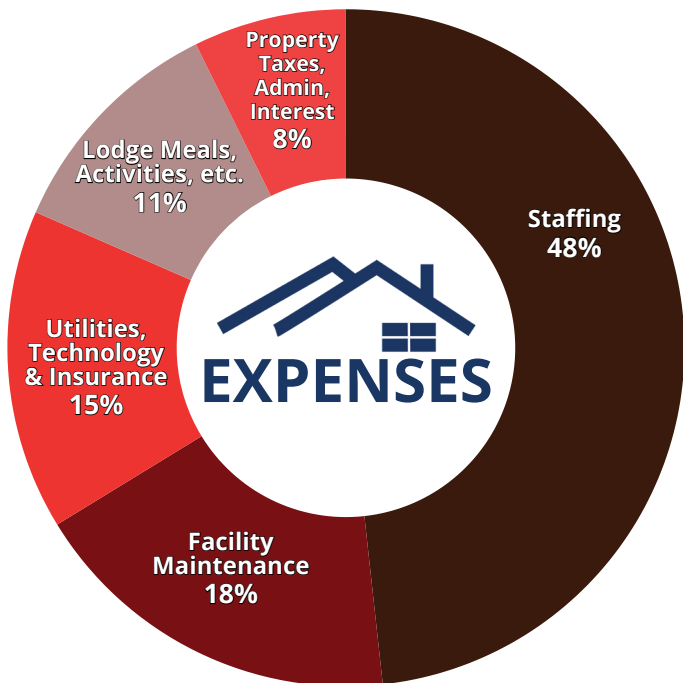
WHERE DOES OUR REVENUE COME FROM?



PROGRAM OVERVIEW



WHAT ARE OUR OPERATING EXPENSES?



RENT ASSISTANCE BENEFIT

Through the Canada Housing Benefit, the Governments of Canada and Alberta funded **\$244,000 in Rent Assistance Benefits** helping **50 households** in our municipalities during 2025.





THE PEOPLE BEHIND MVSH

Behind every welcoming space, every shared meal, every event, and every moment of support at MVSH is a team of dedicated employees who help make our lodges feel like home. Across our four lodge locations, staff in a wide range of roles work together each day to support residents and keep our organization running smoothly.

At MVSH, every employee plays an important part in the lives of the seniors we serve. From housekeeping, dining services, maintenance, and administration to housing, admissions, and front-line support, our staff bring compassion, professionalism, and a strong sense of community to their work. We are proud to invest in our people and create opportunities for growth within our organization.

Did You Know?

- MVSH is one of **Mountain View County's largest employers**, with nearly 150 employees across the county.
- In 2025, 16% of existing employees were **promoted from within**.
- MVSH currently has job opportunities available across **all four lodge locations**.



Join the MVSH Team!

Visit our website to learn more about the opportunities available with MVSH, how to apply, and more!



SCAN ME



Connect with us!

We'd love to hear from you.

Whether you're looking for information, jobs, volunteer opportunities, or a glimpse of life in our lodges, there are many ways to connect with us. Follow our Facebook page for stories, events, and behind-the-scenes highlights from our seniors' communities. You can also call, email, or visit our Administration Office in Olds.

We're always happy to chat and help however we can!

Administration Office:

#301 6501 - 51 Street, Olds, Alberta, T4H 1Y6
(Third floor at the Servus Credit Union Building)

Phone: (403) 556-2957

Email: engage@mvsh.ca

Website: www.mvsh.ca

Let's get social!

Facebook: @MountainViewSeniorsHousing

Instagram: @MountainViewSeniorsHousing

LinkedIn: Search Mountain View Seniors' Housing



**Mountain View
Seniors' Housing**

"Living here is the closest thing to heaven."
- Mountain View Seniors' Housing Lodge Resident

Village of Cremona Library Board

April 23, 2026

Supporting our community through connections, learning, and lifelong discovery.



BOARD HIGHLIGHTS

- The Library Board held its regular meeting on April 23, 2026, at the Cremona Municipal Library.
- Parkland Regional Library System Director, Ron Sheppard, attended and presented on Board roles and responsibilities. Parkland is available to provide a presentation for Municipal Councils on Municipal Council roles & responsibilities related to libraries, Parkland's role, upon request from Council.
- 2026 municipal funding request of \$8,877.28 submitted to the Village of Cremona, in alignment with established agreement and prior funding levels.
- 55th Anniversary Celebrations: Planning is well underway for our July 1 celebration, aligned with Cremona Day. A 55-year promotional campaign launches May 7.
- Friends of the Cremona Library are planning to attend some Farmers Markets in the summer. Society application came back with more information needed, which has been completed.
- Library continues to be a vibrant hub of learning and community engagement: 1,411 visits (YTD), 2,508 items circulated-not including interlibrary loans (YTD), 43 Programs offered, 174 Program attendance
- Programs include Wiggles & Rhymes, STEAM Club, Popcorn Club, Peeps Diorama WorkshopTech Help, Digital Foundations, TAB, and Book Club.
- Positive progress on the Communication & Access Protocol with the Village.
- MOU with Village draft (Library Board)- sent to Municipal Affairs, PLSB for review.
- The Board reviewed Bill 28 and its potential impacts on library operations, privacy, and local governance.
- Meeting with County to review funding agreement.
- Meeting with Olds-Didsbury-Three Hills MLA Tara Sawyer (along with Olds, Bowden, Carstairs, and Didsbury libraries) for advocacy and relationship building.

Next Board Meeting

May 28, 2026 | 7:00 PM

Cremona Municipal Library

“A library is not a luxury but one of the necessities of life.”

— Henry Ward Beecher



The Village of Cremona Library Board – Minutes of Regular Board Meeting
February 26, 2026, at the Cremona Library

Call to Order at 7:02 p.m.

Attending: Jennifer Foat (Chair), Cam MacFarquhar (Vice Chair), Rosemarie McGonigle (Secretary), Jan Shand (Treasurer), Richard Forsberg, Rebecca Smith (Library Manager), Christine Liu

Regrets: Jennifer Kennedy, Colleen Peterson, Greg Harris, Autumn Schmidt

Words from the Chair:

- Welcome to all, and thank you for being here

Additions/Adoption of Agenda:

Add to new business - Auditor, MLA Advocacy, Ag Society fundraising raffle, Parkland workshop
MOTION: to adopt the agenda as amended - Richard moved, all in favour, carried.

Approval of Minutes:

MOTION: to approve minutes for Jan 22, 2026 - Cam moved, all in favour, carried.

Correspondence: (as per meeting package)

- Thank you to Christina for ensuring that we received the letter re: Board appointments
- MOTION to accept correspondence as information only - Jan moved, all in favour, carried

Treasurer's Report: (Rebecca, for Colleen, as per meeting package)

- All due funding has been received until July/August
 - Lori Eslinger has agreed to do our audit for 2025
- MOTION to accept Treasurer's report - Jennifer F. moved, all in favour, carried.

County Report: (Greg)

- Greg was absent, so no County report

Village Report: (Christina)

- Budget review to happen on March 3

Friends of the Library Report:(FOTL): (Jan, as per the meeting package)

- It will be about 6 months before the FOTL can get Society Status
 - They have \$194 on hand
 - The FOTL will be providing a locking message board for in front of the library, with the Library deciding what gets posted in it
 - 2 FOTL members, Betty Ann Horbay and Barb MacFarquhar, have joined the Anniversary Committee
- MOTION: to accept the FOTL report - Richard moved, all in favour, carried

Parkland Report (Richard)

- Nothing applicable to Board, while anything applicable to Library has been passed on to Rebecca

MOTION to accept Parkland Report - Rosemarie moved, all in favour, carried.

Library Report: (Rebecca, as per meeting package)

MOTION to accept Library Report - Christina moved, all in favour, carried.

Open Issues:

- Banking access: Rebecca, Jennifer F, Rosemarie, and Colleen have banking access
- Notification letter re: Board Member appointments - has now been received from CAO
- Anniversary Committee (AC) report - AC met on Monday, tentative plan is to spread the celebration throughout the year, with main events to happen on July 1st, if a celebration takes place that day
- Governance Committee report - re: MOU received from the CAO - the Committee is working on a draft of MOU, hoping to have it ready for Board to review at March meeting, and when approved, will submit it to the Village Council for approval.

New Business:

- Communication and Access Control Protocol

MOTION: To accept Protocol draft so it can be sent out, Rosemarie moved, all in favour, carried

- Proposed Update to External Distribution of Library Board Minutes

MOTION: That the Village of Cremona Library Board discontinue the forwarding of approved Board meeting minutes to Municipal Administration, and that approved minutes instead be published on the Library's official website; and further, that the external distribution of Board meeting packages or other governance documents occur only where specifically approved by the Board - moved by Jennifer F., all in favour, carried

- Annual Report (Rebecca, as per meeting package)

MOTION - to accept Annual Report - Christina moved, all in favour, carried

- Budget - Rebecca needs to connect with the Finance Committee before completing the Budget and having it ready to submit to the Board
- Auditor - Lori Eslinger has agreed to audit for 2025

MOTION: to increase Honorarium for Lori from \$275 to \$350 - moved by Rosemarie, all in favour, carried

- MLA Advocacy - a letter will be drafted by the Joint Library Group (Cremona, Carstairs, Didsbury, Sundre, Olds) re: funding , and also re: proposed book curating by the province. Cam has agreed to help facilitate and participate in a meeting with the MLA.
- AG Society Raffle

MOTION: to donate a Blind Date with a Book and a Book Bag to the AG Society Raffle - Jennifer F. moved, all in favour, carried

- Parkland workshop - Rebecca will set up a Board Workshop via Zoom, to be delivered during April's Board Meeting.

Meeting Hours: Rosemarie 2.5, Richard 2.5, Jennifer F. 2.5, Jan 2.5, Cam 2.5 Total: 10.25 hours

Other Volunteer Hours:

Library Operations: Cam 1, Richard 3, Jennifer F. 19, Rosemarie 2, Jennifer K. 3, Jan 4, Colleen 4, Autumn 3, Total: 39 hours.

Meeting Adjourned: at 9:27 pm by Jennifer F.

Next Meeting: will be on Thursday, March 26, 2026 at 7:00 pm at the Library.

Minutes respectfully submitted by Rosemarie McGonigle.

*March 26 / 2026
Jennifer F.*

MEETING: Regular Council Meeting

Date: May 19, 2026

AGENDA NO.: 11

TITLE: Correspondence & Information

ORIGINATED BY: Karen O'Connor, CAO

BACKGROUND / PROPOSAL:

Attached with this RFR are items for which Council may like to make a formal resolution. otherwise, this is accepted for information only.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

The following items are provided:

- PRLS 2025 Annual Report Infographic
- PRLS 2025 Audited Financial Statement
- Rocking Rural Development, April 2026
- Municipalities' Guide to School Capital

RECOMMENDED ACTION:

MOTION THAT Councillor _____ accept the attached correspondence as information only.

AND/ OR

MOTION THAT Councillor _____ accept PRLS 2025 Audited Financial Statement As information only.



Parkland Regional Library System 2025 Annual Report

Libraries, Value Beyond Words



1,389,049 books, DVDs, and eContent circulated in 2025

Photo from Camrose Public Library

Thank you!

The Parkland Library Board thanks our member municipalities and the Government of Alberta for continued funding. With your help we supported 49 public libraries in 2025.



Photo of Annual Report Workshop at PRLS



Photo of books being sorted at PRLS

Parkland libraries have...

596,738 items in their collections.

Virtual Library Services

- 260,269 website and online catalogue visits.
- 186,378 digital checkouts.
- 1,510,864 WiFi sessions at libraries.

Parkland HQ

- Completed workshops, training, analysis, and reports on multiple topics for library staff.
- Housed and managed 10,020 print items plus 3,529 non-print items like kits and audiobooks.
- Maintained a collection of 22,567 virtual items like eBooks and eAudiobooks.

Libraries, Value Beyond Words



2025 Annual Report



Photo from PRLS annual conference

Resource Sharing

- Van drivers made 3,120 deliveries driving 175,700 kilometers.
- 982,300 items delivered in van runs in 2025.
- Finance staff ordered and processed 24,552 new library materials

Advocacy Activity

In 2025 Parkland lead advocacy initiatives accross the province with the main goal of getting increased, predictable funding from the province. Both Alberta Municipalites and Rural Municipalities of Alberta made motions to advocate for this goal as well. Toward the end of the year, an additional goal of protecting intellectual freedom was added, with work on both fronts ongoing by the Coalition of Alberta Public Libraries.

IT Support

- Implemented multi-factor authentication for all Microsoft 365 accounts throughout the region.
- Replaced 41 desktop and 22 laptop computers throughout the region.
- Replaced all the FortiGate network appliances within each member library – 50 in total.
- Began implementing the CloudNine reservation service which helps library staff manage patron sessions on public-use computers.

Library Services Support

- 112 visits to 46 member libraries.
- 2,356 consulting sessions by Parkland Staff.
- Held 23 training events for 466 attendees.
- Completed 6 visits to municipal councils.

Marketing Support

- Organized and provided prizes for Library Card Sign Up Month and Canadian Library Month.
- Distributed bookmarks, brochures, flyers, stickers, and swag to member libraries to help them market their services.
- Supported member libraries with content creation, marketing plans, and training.

Contact Us:

Parkland Regional Library System
4565 46th Street
Lacombe, AB T4L 0K2
403-782-3850

Board Chair Barb Gilliat

Director: Ron Sheppard (ext. 230)

Deputy Director: Andrea Newland (ext.221)

Manager of Technology Infrastructure: Tim Spark (ext. 212)

IT Helpdesk (ext. 600)

[Complete Board and Municipality list here.](#)

PARKLAND REGIONAL LIBRARY SYSTEM

FINANCIAL STATEMENTS

December 31, 2025

PARKLAND REGIONAL LIBRARY SYSTEM

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December 31, 2025

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Statement of Changes in Accumulated Operating Surplus	9
Statement of Remeasurement Gains and Losses	10
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MANAGEMENT'S REPORT

To the Members of Parkland Regional Library System:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian generally accepted accounting principles. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The elected board is composed entirely of neither management nor employees of the Library. The board has the responsibility of meeting with management and external auditors to discuss the internal controls over the financial reporting process, auditing matters and financial reporting issues. The board is responsible for recommending the appointment of the Library's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the board to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the board and management to discuss their audit findings. The accompanying financial statements are the responsibility of the management of Parkland Regional Library System.

e-Signed by Ron Sheppard
2026-03-23 11:16:13 MDT

Ron Sheppard - Executive Director

To the Members of The Parkland Library Board:

Opinion

We have audited the financial statements of The Parkland Library Board (the "Library"), which comprise the statement of financial position as at December 31, 2025, and the statements of operations, changes in net financial assets, remeasurement gains and losses, cash flows, and changes in accumulated operating surplus for the year then ended, and schedules 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 the Library as at December 31, 2025, and the results of its operations net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- 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 Library'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 Library'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 Library 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.

Lacombe, Alberta

March 23, 2026

MNP LLP

Chartered Professional Accountants

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2025

	2025	2024
FINANCIAL ASSETS		
Cash and cash equivalents <i>(note 3)</i>	\$ 482,520	\$ 674,459
Accounts receivable	\$ 24,197	23,333
Investments <i>(note 4)</i>	\$ 816,264	798,013
TOTAL FINANCIAL ASSETS	\$ 1,322,981	1,495,805
LIABILITIES		
Accounts payable and accruals <i>(note 5)</i>	\$ 146,687	\$ 141,759
Book allotment	\$ 12,940	17,182
Deferred revenue <i>(note 6)</i>	\$ 119,647	130,940
TOTAL LIABILITIES	\$ 279,274	289,881
NET FINANCIAL ASSETS	\$ 1,043,707	1,205,924
NON-FINANCIAL ASSETS		
Inventory for consumption	\$ 16,659	\$ 24,930
Prepaid expenses	287,595	175,192
Tangible capital assets <i>(schedule 1)</i>	4,184,142	4,295,198
TOTAL NON-FINANCIAL ASSETS	4,488,396	4,495,320
COMMITMENTS <i>(note 7)</i>		
ACCUMULATED SURPLUS	5,532,103	5,701,244
ACCUMULATED SURPLUS CONSISTS OF:		
Accumulated operating surplus <i>(note 8)</i>	5,533,945	5,720,276
Accumulated remeasurement loss on investments	(1,842)	(19,032)
	5,532,103	5,701,244

Approved by the Library Board:

e-Signed by Barb Gilliat
2026-03-21 11:13:45:45 MDT

Chairperson

e-Signed by Joe Iwanicki
2026-03-20 10:56:17:17 MDT

Chairperson

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget	2025	2024
REVENUE			
Investment income	\$ 67,500	\$ 51,857	\$ 76,101
Member fees	2,178,075	2,178,075	2,123,362
Miscellaneous and donations	-	9,744	10,135
Outside sales - Books and supplies	-	152,240	155,043
Provincial funding (note 9)	1,654,817	1,600,366	1,676,580
	<u>3,900,392</u>	<u>3,992,282</u>	<u>4,041,221</u>
EXPENSES			
Administration	\$ 14,500	\$ 15,432	\$ 14,885
Amortization	-	133,705	165,019
Audit	25,000	21,714	24,701
Communications, marketing and promotions	20,000	17,367	24,770
Continuing education	20,000	15,334	17,128
Dues, fees, and memberships	13,000	12,355	12,011
OROS grant expense	84,756	96,049	106,518
Freight and postage reimbursement	3,500	2,133	2,557
Insurance	26,500	25,607	24,998
Investment fees	4,700	4,561	4,308
Library materials	455,944	453,532	449,070
Library service grant	452,928	386,652	452,928
Miscellaneous - distributions	-	7,500	7,500
Miscellaneous - outlet contributions	800	800	800
Outside purchases - books and supplies	-	152,074	154,339
Planned member technology purchases	66,608	209,729	185,146
Professional fees	-	2,050	14,463
Repairs and maintenance - building	64,850	60,043	65,566
Salaries and benefits	2,216,154	2,154,722	2,082,135
Supplies for library materials and inhouse stationary	48,000	42,923	44,195
Technology software, internet, maint. agreement, misc. supplies	247,652	257,274	243,187
Travel	3,500	2,849	1,242
Trustee	26,000	12,663	23,530
Utilities	34,000	29,059	27,757
Vehicle	58,000	42,375	45,460
Workshops, training for libraries	14,000	13,229	15,019
	<u>3,900,392</u>	<u>4,171,731</u>	<u>4,209,232</u>
Deficiency of revenue over expenses, before other expenses	-	(179,449)	(168,011)
OTHER EXPENSES			
Loss on disposal of investments	-	(4,465)	(2,367)
Loss on disposal of tangible capital assets	-	(2,417)	(796)
Deficiency of revenue over expenses	-	(186,331)	(171,174)
Accumulated operating surplus, beginning of year	<u>5,720,276</u>	<u>5,720,276</u>	<u>5,891,450</u>
Accumulated operating surplus, end of year (Note 8)	<u>5,720,276</u>	<u>5,533,945</u>	<u>5,720,276</u>

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF CHANGES IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Budget	2025	2024
Deficiency of revenue over expenses	\$ -	(186,331)	(171,174)
Acquisition of tangible capital assets	-	(25,066)	(66,003)
Amortization of tangible capital assets	-	133,705	165,019
Loss on disposal of tangible capital assets	-	2,417	796
Change in prepaid expenses	-	(112,403)	(3,286)
Change in inventory for consumption	-	8,271	(16,160)
Change in accumulated remeasurement loss on long-term investments	-	17,190	15,915
Decrease in net financial assets	-	(162,217)	(74,893)
Net financial assets, beginning of year	<u>1,205,924</u>	<u>1,205,924</u>	<u>1,280,817</u>
Net financial assets, end of year	<u>1,205,924</u>	<u>1,043,707</u>	<u>1,205,924</u>

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
OPERATING ACTIVITIES		
Cash receipts from membership fees, contracts, and sales	\$ 2,339,296	\$ 2,292,700
Cash receipts from grants	1,589,073	1,654,817
Investment income received	51,716	76,101
Cash paid for materials and services	(1,599,854)	(1,726,373)
Cash paid for salaries and benefits	(2,149,720)	(1,987,091)
Cash paid for library service grant	(386,652)	(452,928)
Bank and investment fees paid	(5,247)	(5,008)
	(161,388)	(147,782)
CAPITAL ACTIVITY		
Purchase of tangible capital assets	(25,066)	(66,003)
INVESTING ACTIVITY		
Purchase of investments	(95,496)	(92,049)
Proceeds on sale of investments	90,011	73,000
	(5,485)	(19,049)
Net increase (decrease) in cash	(191,939)	(232,834)
Cash and cash equivalents, beginning of year	674,459	907,293
Cash and cash equivalents, end of year	482,520	674,459

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF CHANGES IN ACCUMULATED OPERATING SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2025

	Unrestricted (Note 8)	Reserves (Note 8)	Equity in Tangible Capital Assets (Note 8)	2025	2024
Balance, beginning of year	312,253	1,112,825	4,295,198	\$ 5,720,276	\$ 5,891,450
Deficiency of revenue over expenses	(186,331)	-	-	(186,331)	(171,174)
Reserves used for (transferred from) operations	(10,276)	10,276	-	-	-
Purchases of tangible capital assets	-	(25,066)	25,066	-	-
Disposal of tangible capital assets	2,417	-	(2,417)	-	-
Annual amortization expense	133,705	-	(133,705)	-	-
Balance, end of year	<u>251,768</u>	<u>1,098,035</u>	<u>4,184,142</u>	<u>5,533,945</u>	<u>5,720,276</u>

PARKLAND REGIONAL LIBRARY SYSTEM
STATEMENT OF REMEASUREMENT GAINS AND LOSSES
FOR THE YEAR ENDED DECEMBER 31, 2025

	2025	2024
Accumulated remeasurement loss on investments, beginning of the year	(19,032)	(34,947)
Increase in market value	17,190	15,915
Accumulated remeasurement loss on investments, end of year	<u>(1,842)</u>	<u>(19,032)</u>

PARKLAND REGIONAL LIBRARY SYSTEM
SCHEDULE OF TANGIBLE CAPITAL ASSETS
 FOR THE YEAR ENDED DECEMBER 31, 2025
 SCHEDULE 1

	Vehicles	Building	Land	Technology equipment and systems	Equipment	Furniture and fixtures	2025	2024
Original Cost:								
Balance, beginning of year	181,219	3,946,960	610,000	347,084	49,194	58,967	5,193,424	5,206,861
Acquisition of tangible capital assets	-	-	-	18,029	2,294	4,743	25,066	66,003
Disposals of tangible capital assets				(107,110)	(5,902)	(8,694)	(121,706)	(79,440)
Balance, end of year	181,219	3,946,960	610,000	258,003	45,586	55,016	5,096,784	5,193,424
Accumulated Amortization:								
Balance, beginning of year	124,301	394,696	-	303,142	36,540	39,547	898,226	811,851
Annual amortization	19,731	78,939	-	27,415	2,911	4,709	133,705	165,019
Disposals	(8,853)	-	-	(97,498)	(5,508)	(7,430)	(119,289)	(78,644)
Balance, end of year	135,179	473,635	-	233,059	33,943	36,826	912,642	898,226
Net Book Value	46,040	3,473,325	610,000	24,944	11,643	18,190	4,184,142	4,295,198

PARKLAND REGIONAL LIBRARY SYSTEM
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

1. Nature of activities

Parkland Regional Library System (the "Library") is an independent body established under the Alberta Libraries Act for the purpose of providing a variety of support services for the public libraries of rural Central Alberta.

The Library is exempt from tax pursuant to Section 149(1)(l) of the Income Tax Act of Canada.

2. Significant accounting policies

The financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards ("PSAS") and include the following significant accounting policies:

Cash and cash equivalents

Balances with original maturities of less than 3 months are included in cash and cash equivalents. Marketable securities with prices quoted in an active market are measured at fair value while those that are not quoted in an active market are measured at cost less impairment.

Revenue recognition

Member fees are recognized as revenue when the services have been provided.

Book and supply outside sales are recognized as product is shipped to the member library that placed the order through the Library.

Provincial funding and grants that are externally restricted are recorded as deferred contributions if the terms of the funding create a liability. These funds are recognized as revenue in the year in which the related expenses are incurred and the terms of the funding are met. Unrestricted provincial funding, miscellaneous and donations, and other revenue are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

All investment income is recognized when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

Expenses

Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or legal obligation to pay.

Non-financial assets

Non-financial assets are assets that are not available to discharge existing liabilities but held for use in Library operations. Such assets have useful lives extending beyond the current year and are not intended for sale in the normal course of Library operations. The change in non-financial assets during the year, together with the excess of revenue over expenses, provides the changes in net financial assets for the year. Non-financial assets consist of the following:

i. Inventory for consumption

Inventory of materials and supplies for consumption is recorded in the financial statements at lower of the cost of the specific item or replacement cost.

PARKLAND REGIONAL LIBRARY SYSTEM
Notes to the Financial Statements
FOR THE YEAR ENDED DECEMBER 31, 2025

2. Significant accounting policies *(continued from previous page)*

ii. 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 assets. Contributed tangible capital assets are recorded in the financial statements at fair market value at the time of contribution.

	<i>Method</i>	<i>Rate</i>
Vehicles	declining balance	30%
Building	straight-line	50 years
Technology equipment and systems	declining balance	55%
Furniture and fixtures	declining balance	20%
Equipment	declining balance	20%

A full year of amortization is calculated in the year of acquisition. No amortization is calculated in the year of disposal.

Tangible capital assets are tested for impairment whenever events or changes in circumstances indicate that their carrying amounts may not be fully recoverable. An impairment loss is recognized when and to the extent that management assesses the future useful life of an asset to be less than originally estimated.

iii. Prepaid expenses

Expenses paid in advance where services have not been performed or materials have not been received.

Use of estimates

The preparation of financial statements in accordance with PSAS requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the statement of financial position date, and the reported amounts of revenue and expenses during the reporting period. Key components of the financial statements requiring management to make estimates include the provision for doubtful accounts in respect of receivables, the cost and net realizable value of inventories, employee benefit obligations, the useful lives of long-lived assets and the potential impairment of assets. Actual results could differ from these estimates.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in excess of revenue over expenses in the periods in which they become known.

Long-term investment

Investments are recorded at fair market value, based on quoted prices in an active market, including accrued interest. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses until they are realized, when they are transferred to the statement of operations.

Foreign currency translation

These financial statements have been presented in Canadian dollars, the principal currency of the Library's operations.

Transaction amounts denominated in foreign currencies are translated into their Canadian dollar equivalents at exchange rates prevailing at the transaction date. Carrying values of monetary assets and liabilities reflect the exchange rates at the balance sheet date. Gains and losses on translation or settlement are included in the determination of excess of revenue over expenditures for the current period.

Reserves for future expenditures

Reserves are determined at the discretion of the board to set aside funds for future operating and capital expenditures. Transfers to and/or from reserves are reflected as an adjustment within accumulated surplus.

PARKLAND REGIONAL LIBRARY SYSTEM
Notes to the Financial Statements
FOR THE YEAR ENDED DECEMBER 31, 2025

2. Significant accounting policies *(continued from previous page)*

Financial instruments

The Library recognizes financial instruments when the Library becomes party to the contractual provisions of the financial instrument.

Arm's length financial instruments

Financial instruments originated/acquired or issued/assumed in an arm's length transaction ("arm's length financial instruments") are initially recorded at their fair value.

At initial recognition, the Library may irrevocably elect to subsequently measure any arm's length financial instrument at fair value. The Library has not made such an election during the year. All financial assets and liabilities issued/assumed in an arm's length transaction are subsequently measured at amortized cost, except for marketable securities that are measured at fair value.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuance or assumption of financial instruments subsequently measured at fair value are immediately recognized in excess of revenue over expenses. Conversely, transaction costs and financing fees are added to the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

Financial asset impairment

The Library assesses impairment of all its financial assets measured at cost or amortized cost. The Library groups assets for impairment testing when available information is not sufficient to permit identification of each individually impaired financial asset in the group. Management considers whether the issuer is having significant financial difficulty; whether there has been a breach in contract, such as a default or delinquency in interest or principal payments in determining whether objective evidence of impairment exists. When there is an indication of impairment, the Library determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year.

The Library reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets at the statement of financial position date; and the amount expected to be realized by exercising any rights to collateral held against those assets.

Any impairment, which is not considered temporary, is included in current year excess of revenue over expenses.

The Library reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in excess of revenue over expenses in the year the reversal occurs.

PARKLAND REGIONAL LIBRARY SYSTEM
Notes to the Financial Statements
FOR THE YEAR ENDED DECEMBER 31, 2025

3. Cash and cash equivalents

Cash accounts bear interest at bank prime rate of 4.45% (2024 - 5.45%) less a percentage based on balance held during the year. At year-end, the unrestricted cash balances bear interest at prime less 1.90% (2024 - prime less 1.90%) on \$476,560 (2024 - \$719,261).

4. Investments

	2025	2024
Bonds (original cost of \$814,744; 2024 - \$813,825)	816,264	798,013

Bonds bear interest at rates ranging from 1.10% to 3.95% and have maturity dates ranging from June 2026 to June 2035. Included in investments is \$3,361 (2024 - \$3,220) of accrued interest.

5. Accounts payable and accruals

	2025	2024
Trade accounts payable and accruals	\$ 46,980	48,742
Employee benefit obligations	81,991	76,990
Goods and Services Tax payable	17,716	16,027
	146,687	141,759

Included in trade accounts payable and accruals is a balance of \$10,411 (2024 - \$3,719) on ATB Financial Mastercards with a total credit limit of \$20,000 (2024 - \$15,000).

Employee benefit obligations consist of estimated sick leave benefits of \$64,000 (2024 - \$65,500) that accumulate but do not vest, as well as vacation and lieu time of \$17,991 (2024 - \$11,490) that employees have earned and deferred to future years.

PARKLAND REGIONAL LIBRARY SYSTEM
Notes to the Financial Statements
FOR THE YEAR ENDED DECEMBER 31, 2025

6. Deferred revenue

Deferred revenue represents unspent amounts from the Government of Alberta to offer library services to on-reserve and on-settlement First Nations populations.

	2025	2024
Opening balance	\$ 130,940	\$ 152,703
Add: amounts deferred	156,647	156,647
Less: amounts recorded as revenue	(167,940)	(178,410)
Ending balance	119,647	130,940

7. Commitments

In 2021, the Library entered into a 10 year agreement for maintenance on their elevator which commenced August 28, 2021 costing \$5,400 per year.

In 2023, the Library entered into a 5 year agreement for access to Polaris software commencing January 1, 2024 at a 2026 annual cost of \$97,081 which increases at 2% per year over the term.

8. Accumulated operating surplus

	2025	2024
Unrestricted reserve	251,768	312,253
Internally restricted		
Operating reserves		
Technology	282,523	312,117
Building	250,000	235,500
Contingent liability	69,263	69,518
	601,786	617,135
Capital reserves		
Amortization	248,832	278,531
Vehicle	204,454	179,454
Equipment/furnishings replacement	42,963	37,705
	496,249	495,690
Total reserves	1,098,035	1,112,825
Equity in tangible capital assets	4,184,142	4,295,198
	5,533,945	5,720,276

9. Provincial funding

	2025	2024
Government of Alberta - Municipal Affairs		
Operating grant	\$ 1,045,774	\$ 1,045,242
Library Service grant	386,652	452,928
OROS grant	167,940	178,410
	1,600,366	1,676,580

PARKLAND REGIONAL LIBRARY SYSTEM
Notes to the Financial Statements
FOR THE YEAR ENDED DECEMBER 31, 2025

10. Local Authorities Pension Plan

Employees of the Library participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves about 316,938 people and 453 employers. The LAPP is financed by employee and employer contributions and by earning investment earnings in the LAPP fund.

Contributions for current service are recorded as expenses in the year in which they become due.

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

Total service contributions by the Library to the LAPP in 2025 were \$140,886 (2024 - \$146,356). Total current service contributions by employees of the Library to the LAPP in 2025 were \$124,913 (2024 - \$124,666).

As at December 31, 2024, the LAPP disclosed an actuarial surplus of \$19,557 billion (2023 - \$15,057 billion). LAPP has not yet disclosed the actuarial surplus or deficiency as at December 31, 2025.

11. Economic dependence

The Library is dependent on funding from government grants to maintain its operations. In 2025, the Province of Alberta contributed \$1,600,366 (2024 - \$1,678,580) of revenue to the Library, equalling approximately 40% (2024 - 42%) of total revenue. If funding is not received, its operations would be significantly reduced.

12. Financial instruments

The Library, as part of its operations, carries a number of financial instruments. The financial instruments consist of cash and cash equivalents, accounts receivable, investments, accounts payable and accruals, and book allotment. It is management's opinion that the Library is not exposed to a significant interest, currency, market, liquidity, or credit risks arising from these financial instruments except as otherwise disclosed.

Credit risk

The Library is exposed to credit risk as it grants credit to its members in the normal course of operations. The risk is mitigated by the fact that the receivables are from municipalities. The Library is exposed to credit risk as it has purchased bonds which are included in investments. The risk is mitigated by the fact that the Library has only purchased bonds issued by the Federal or Provincial governments.

Accounts receivable from three member libraries (2024 - one member library) in connection with trade receivables represents 40% (2024 - 10%) of total accounts receivable at December 31, 2025. The Library believes that there is minimal risk associated with the collection of these amounts. The balance of accounts receivable is widely distributed among the remainder of the library municipalities and customer base.

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. Changes in market interest rates may have an effect on the cash flows associated with some financial assets and liabilities, known as cash flow risk, and on the fair value of other financial assets or liabilities known as price risk. In seeking to minimize the risks from interest rate fluctuations, the Library manages exposure through its normal operating and financing activities. The Library is exposed to interest rate price risk primarily through its fixed rate investments and variable rate cash.

Market rate risk

The Library is exposed to market rate risk on its investments due to changes in quoted market rates on investments.

13. Comparative figures

Comparative figures have not been reclassified to conform with current year presentation.

14. Approval of financial statements

These financial statements were approved by the Library board on February 26, 2026.



The Parkland Library Board

2025 Audit Findings

Report to the Audit Committee

December 31, 2025

Lindsey Bauman, CPA

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E: lindsey.bauman@mnp.ca



Wherever business takes you

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Overview

We are pleased to submit to you this Audit Findings Report (the "Report") for discussion of our audit of the financial statements of The Parkland Library Board (the "Library") as at December 31, 2025 and for the year then ended. In this report we cover those significant matters which, in our opinion, you should be aware of as members of the Audit Committee.

As auditors, we report to the members on the results of our examination of the financial statements of the Library as at and for the year ended December 31, 2025. The purpose of this Report is to assist you, as members of the Audit Committee, in your review of the results of our audit.

This Report is intended solely for the information and use of the Audit Committee and management and should not be distributed to or used by any other parties than these specified parties.

We appreciate having the opportunity to meet with you and to respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Engagement Status

We have completed our audit of the financial statements of the Library which has been carried out in accordance with Canadian generally accepted auditing standards and are prepared to sign our Independent Auditor's Report subsequent to completion of the following procedures:

- Receipt of the signed management representation letter;
- Discussion of subsequent events with the Audit Committee;
- The Board of Directors / Executive Committee review and approval of the financial statements.

No significant limitations were placed on the scope or timing of our audit.

Independent Auditor's Report








We expect to have the above procedures completed and to release our Independent Auditor's Report on March 20, 2026.

Unless unforeseen complications arise, our Independent Auditor's Report will provide an unmodified opinion to the members of the Library. A draft copy of our proposed Independent Auditor's Report has been included with this report. The matters disclosed in the Independent Auditor's Report are discussed further in the relevant sections of the Report.

Audit Reporting Matters

The following significant matters arose during the course of audit that we wish to bring to your attention.

Significant Audit, Accounting and Reporting Matters

Area	Comments	
	Changes from Audit Service Plan	<p>There were no deviations from the Audit Service Plan previously presented to you. Please refer to Appendix B for the significant areas and our audit responses.</p>
	Final Materiality	<p>Final materiality used for our audit was \$200,000 for December 31, 2025, and \$200,000 for December 31, 2024.</p>
	Identified or Suspected Fraud	<p>Due to the inherent limitations of an audit and the nature of fraud, including attempts at concealment through forgery or collusion, an audit conducted in accordance with Canadian generally accepted auditing standards cannot be relied upon to detect fraud.</p> <p>While our audit cannot be relied upon to detect all instances of fraud, no incidents of fraud, or suspected fraud, came to our attention in the course of our audit.</p>
	Identified or Suspected Non-Compliance with Laws and Regulations	<p>Nothing has come to our attention that would suggest any non-compliance with laws and regulations that would have a material effect on the financial statements</p>
	Matters Arising in Connection with Related Parties	<p>No significant matters arose during the course of our audit in connection with related parties of the Library.</p>
	Matters Arising From Discussions with Management	<p>We would like to formally acknowledge the cooperation and assistance we received from the management and staff of the Library.</p> <p>There were no significant matters discussed, or subject to correspondence, with management that in our judgment need be brought to your attention.</p>
	Budgeting	<p>It is important to ensure that the budget is appropriate for the entity's purposes. Consider whether it would be relevant to budget for items like amortization or capital items. With these items missing the budget is inconsistent with financial</p>

Area	Comments
	reporting. Amortization is common to be budgeted for as a proxy for future capital expenditures.

Significant Risk Areas and Responses

Significant Risk Area	Response and Conclusion
<p>Management override of internal controls</p> <p>Overall risk of material misstatement due to fraud regarding management's override of internal controls.</p>	<p>To respond to the overall risk of material misstatement due to fraud regarding management's override of controls, we have performed the following procedures:</p> <ol style="list-style-type: none"> 1. Tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements using Mindbridge AI software. No issues were noted. 2. Reviewed accounting estimates for biases. There were no circumstances producing biases which represented a risk of material misstatement due to fraud found during testing. 3. Evaluated the rationale behind significant transactions not in the normal course of business. No circumstances were noted during testing which would point to management engaging in fraudulent financial reporting or concealing misappropriation of assets.
<p>Deferred revenue and restricted contributions</p> <p>Risk that deferred revenue has been overstated and/or understated.</p>	<p>Reviewed contracts for grant revenue to ensure appropriate amounts recorded as deferred versus revenue. Substantive testing completed on deferred revenue.</p>
<p>Expenses</p> <p>Risk that expenses are overstated in the current year to align with budget or due to personal expenses being recorded. These risks are common for similar organizations.</p>	<p>Testing around expense claims was completed, consistent with the previous years. Further testing around accounts payables was completed to ensure that they appropriately exist. No issues were noted.</p>

Other Areas

Area	Comments
Auditor Independence	We confirm to the Audit Committee that we are independent of the Library. Our letter to the Audit Committee discussing our independence is included

Area	Comments
	as part of the additional materials attached to this report.
Management Representations	We have requested certain written representations from management, which represent a confirmation of certain oral representations given to us during the course of our audit. This letter, provided by management, has been included as additional material to this report.
Technology Reserve	During our audit, we noted that the Technology Reserve is under-funded from its recommended minimum level of \$300,000 by \$17,477.

We appreciate having the opportunity to meet with you and respond to any questions you may have about our audit, and to discuss any other matters that may be of interest to you.

Sincerely,

MNP LLP

Chartered Professional Accountants

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SUMMARY OF DIFFERENCES

The Parkland Library Board

December 31, 2025

DESCRIPTION OF DIFFERENCES	PROPOSED ADJUSTMENTS DR(CR)				
	EARNINGS		BALANCE SHEET		
	IDENTIFIED	LIKELY AGGREGATE (NET OF TAX)	ASSETS	LIABILITIES	EQUITY
To record inventory as uncounted/unadjusted balance	\$ (8,270)	\$ (8,270)	\$ (16,659)	-	\$ 16,659
Total	\$ (8,270)	\$ (8,270)	\$ (16,659)	-	\$ 16,659
Differences corrected by management	-	-	-	-	-
Total differences net of corrections	\$ (8,270)	\$ (8,270)	\$ (16,659)	-	\$ 16,659
Uncorrected opening differences	-	-	-	-	-
Current period differences	\$ (8,270)	\$ (8,270)	\$ (16,659)	-	\$ 16,659
Final overall materiality	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Excess (shortfall)	\$ 191,730	\$ 191,730	\$ 183,341	\$ 200,000	\$ 183,341

Officer Signature

Title

Date

ROCKING RURAL DEVELOPMENT



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& Co.
We Build Communities

APRIL

2026

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(306) 575-7537

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RURAL TRENDS ACROSS THE PRAIRIES

Energy Price Swings Are Hitting Rural Budgets Hard

Higher fuel and energy costs are putting real pressure on rural municipalities across Manitoba, Saskatchewan, and Alberta. Rising prices for heating, transportation, and equipment are driving up the cost of farming, service delivery, and day-to-day operations. Households are feeling it too. To help manage the strain, municipalities can review service routes, explore regional partnerships, update procurement practices, and plan ahead for fuel-sensitive projects—small steps that help stretch limited budgets further in 2026.

WHY UPDATED POLICIES MAKE LIFE EASIER FOR CAOS

For many CAOs, policies are one of those things everyone means to get to... eventually. Municipal work changes constantly — new staff, new technology, shifting council priorities, and regular legislative updates. But policies often stay frozen in time. When that happens, staff end up relying on habit, memory, or “what the last person did,” and that’s when inconsistencies and compliance risks start creeping in.

Clear, current policies aren’t just paperwork. They’re one of the strongest tools a CAO has to support good governance, protect Council authority, and keep day-to-day operations running smoothly. When policies are outdated or missing, it becomes harder for Council to demonstrate due diligence, harder for staff to stay consistent, and harder for the municipality to show the public that decisions are being made fairly and transparently.

Our Policy Development service is designed to take that weight off your shoulders.

We start by reviewing your existing policies to make sure they align with current legislation. Anything outdated, non-compliant, or no longer useful is removed. We also draft the important policies your municipality may be missing — the ones that strengthen governance, reduce risk, and support consistent administration. Then we format everything into a clean, easy-to-use policy manual tailored to your municipality.

The result is a practical, modern policy manual that reflects how your municipality actually operates — giving CAOs clarity, confidence, and a stronger foundation for decision-making.

If your policies need a refresh, we can help you turn them into a tool that truly works for you.

UPCOMING WEBINARS

(ALL TIMES ARE IN SK TIME)

APRIL 20TH – 10AM

CED IN SMALL POPULATIONS

APRIL 20TH – 2PM

UNDERSTANDING YOUR LOCAL ECONOMY

APRIL 27TH – 10AM

COMMUNITY ENGAGEMENT & COLLABORATION

MAY 4TH – 10AM

BUILDING A 12-MONTH CED PLAN

MAY 4TH – 2PM

HOW TO PRIORITIZE PROJECTS

MAY 6TH – 10AM

UNDERSTANDING COMMITTEE ROLES & RESPONSIBILITIES

MAY 6TH – 2PM

HR ESSENTIALS FOR MUNICIPAL ADMINISTRATORS

REGISTER AT:

[HTTPS://WWW.EVENTBRITE.CA/O/LORRI-](https://www.eventbrite.ca/o/lorri-matthewson-18046554749)

[MATTHEWSON-18046554749](https://www.eventbrite.ca/o/lorri-matthewson-18046554749)

Municipalities' Guide to School Capital Planning

The [School Capital Manual](#) is a resource for municipalities and school authorities (not including independent, private Early Childhood Service [ECS] operators, and federal schools) that outlines roles and responsibilities in the provincial capital planning process. Municipalities play a key role in preparing a school authority's project proposal for funding consideration at all stages of development.



School Project Preparedness

Municipalities play an essential role in preparing sites for a potential school priority project. It is important that all parties work collaboratively to ensure municipal permitting, zoning, and servicing are secured in a timely fashion to allow projects to advance to subsequent stages of development.

Entities work together to assign and plan for future potential school sites to support the school capital planning process. This includes:

- communicating current approved projects and timelines, with regular check-ins;
- conducting pre-application meetings and engage early on-site requirements;
- identifying expected application dates and required by dates, and timelines, with regular check-ins; and
- where a municipality has multiple projects, assigning a municipal lead to coordinate municipal processes.

Site Readiness

School authorities are required to submit a signed and complete [Site Readiness Checklist](#) with supporting documentation for each capital project submission to assess site suitability. Municipalities provide key inputs to the Site Readiness Checklist and are required to provide school authorities with a serviced site. Improper documentation, zoning issues, or a lack of suitable site may preclude the school authority's project from moving forward to approval.

A serviced site means that all municipal utilities are installed up to the property line. If a serviced site is not available, municipalities must provide written confirmation that services will be available before the scheduled start of construction to support the proposed project.

To ensure that projects progress in a timely manner, the school site subdivision should be complete, and the property owned by the municipality and/or the school authority.

If the site has not been transferred to the school authority, municipalities must provide a letter authorizing the school authority or its agents to access the site to perform the required testing. It is appropriate for the municipality to outline any concerns regarding that access in the letter, such as safety restrictions, environmental sensitivities, or limitations due to adjacent municipal infrastructure work.

Municipalities are responsible for providing:

- proper zoning to allow for a school facility;
- temporary roadway access for school construction if required;
- permanent roadway access and transportation connections;
- safety provisions;
- street frontage requirements; and
- services and offsite improvements required to serve the school site.

Schools Now Program

The [Schools Now](#) initiative (also known as the School Construction Accelerator Program) will invest in up to 90 new schools and up to 24 modernizations and replacement schools. The final year for school authorities to submit projects under this program is 2027.

The intent of the program is to add more capacity (more than 200,000 student spaces) to the education system, including new schools, updating or replacing existing schools, creating additional charter school facilities, and supplying modular classrooms.

Municipalities play an important role in this program by removing obstacles at the early stages of a project. Please see sections on Site Readiness and the Modular Classroom Program for more information.

Modular Classroom Program

The Modular Classroom Program provides relief to school authorities with urgent space needs.

Municipalities play a critical role by facilitating timely installation of approved modular classrooms. Once a school authority receives approval, municipalities should expedite development, building, electrical, plumbing, gas, and occupancy permits while ensuring compliance with municipal bylaws and the Alberta Building Code.

Under the *Municipal Government Act*, municipalities are required to establish how land or buildings will be used, including through the use of permits. Because modular classrooms are often required for occupancy as soon as possible, school authorities and students are best served by a process that prioritizes efficiency without compromising regulatory standards.

Joint Use and Planning Agreements (JUPA)

JUPAs establish how municipalities and school boards collaborate on planning school sites and are a legislated requirement under the *Municipal Government Act* and *Education Act*. Key aspects addressed in a JUPA include shared use of school sites and municipal facilities, management of municipal and school reserves, coordination on long term planning and service provisions, and formation of committees for ongoing collaboration.

Municipalities have until June 10, 2026, to enter into an agreement with all school boards that are currently

operating, or will be operating, within the municipal boundary.

Real Property Governance School Ownership Model

Real Property Governance (RPG) refers to the way real property assets are managed, with the intent of improving asset management. The objective of RPG is to strengthen program delivery to Albertans.

New School Construction

The *Municipal Government Act* and *Education Act* enable Alberta's government to own all new Kindergarten to Grade 12 school real property including sites, buildings, playgrounds, sports fields, and parking lots.

Beginning in 2025/26, the transfer of ownership will occur once provincial design or construction funding is approved, and written notice is provided. The change in ownership will not be applied retroactively.

Existing Schools and Declaring Surplus Real Property

For consolidated entities, including school authorities, the Offer to Transfer (OTT) process under s.7 of the *Real Property Governance Act* applies when real property is no longer used for a specific program or is determined to be surplus and is intended for disposal. The OTT process is as follows:

1. School authority determines property is surplus to its program needs and offers the property to Infrastructure at its net book value. This may include fee simple lands and buildings, and lands held as municipal or school reserve.
2. Infrastructure assesses the OTT to determine if the property should be retained or repurposed for other uses.
3. If the OTT is accepted, the property is transferred to Infrastructure.
4. If the OTT is declined, the school authority is notified and may proceed with disposal of the property in accordance with the *Education Act* and *Disposition of Property Regulation*.



REQUEST FOR DECISION

MEETING: Regular Council Meeting

Date: May 19, 2026

AGENDA NO.: 11

TITLE: Closed Meeting -One (1) Legal, Two (2) Land

ORIGINATED BY: Karen O'Connor CAO

BACKGROUND / PROPOSAL:

Section 197(2) of the MGA states: Councils and council committees may close all or part of their meetings to the public if a matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of the Freedom of Information and Protection of Privacy Act.

Section 197(3): When a meeting is closed to the public, no resolution or bylaw may be passed at the meeting, except a resolution to revert to a meeting held in public.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

The council will be required to make a motion to convene a Closed Meeting to discuss items related to land, legal, or personnel.

COSTS / SOURCE OF FUNDING (if applicable):

RECOMMENDED ACTION:

MOTION THAT Mayor Lamb convenes a Closed Meeting at _____p.m.



REQUEST FOR DECISION

MEETING: Closed Meeting

Date: May 19, 2026

AGENDA NO.: 13

TITLE: RECONVENE:

ORIGINATED BY: Karen O'Connor, CAO

BACKGROUND / PROPOSAL:

Section 197(3): When a meeting is closed to the public, no resolution or bylaw may be passed at the meeting, except for a resolution to revert to a meeting held in public.

DISCUSSION / OPTIONS / BENEFITS / DISADVANTAGES:

A member of the council will announce when the council returns to an open meeting and invite members of the public to attend.

RECOMMENDED ACTION:

MOTION That Mayor Lamb reconvenes from a closed meeting to Regular Council meeting at _____p.m.

INTLS: CAO: KO

MEETING: Regular Council Meeting

Date: May 19, 2026

AGENDA NO.: 14

TITLE: Adjournment

ORIGINATED BY: *Karen O'Connor, CAO*

BACKGROUND / PROPOSAL:

A Member of Council will move to adjourn the meeting.

RECOMMENDED ACTION:

MOTION THAT Mayor Lamb adjourn the Village of Cremona Regular Council Meeting
on the 19th day of May at _____p.m.

INTLS: CAO: **KO**