



**AGENDA**  
**REGULAR MEETING OF THE BARRHEAD TOWN COUNCIL**  
**TUESDAY, MARCH 12, 2024 AT 5:30 P.M.**  
**IN THE TOWN OF BARRHEAD COUNCIL CHAMBERS**

*Barrhead....a quality community....giving a quality lifestyle*

Present

Others Present

Regret

1. Call to Order
2. Consideration of Agenda (Additions - Deletions)
3. Confirmation of Minutes
  - (a) Regular Meeting Minutes – February 27, 2024
4. Public Hearings
  - (a) There are no Public Hearings
5. Delegations
  - (a) Delegation at 5:30 p.m. – Scott Ellerington - Ellerington LLP  
2023 Audited Financial Statements
  - (b) Delegation at 6:00 p.m. – Ms. Margaret Osbourne, Barrhead Community Victim  
Services Unit
6. Old Business
  - (a) There is no Old Business
7. New Business
  - (a) Financial Statement Report to December 31, 2023
  - (b) 2025-2027 Three-Year Operating Plan and the 2025-2033 Multi-Year Capital Plan
  - (c) Awarding of Tender – 49A Street Reconstruction
  - (d) Housing Strategy Committee
  - (e) Temporary Service Road Closure Request

8. Reports
  - (a) Council Reports
  - (b) CAO Report
  - (c) Council Action List to February 27, 2024
  
9. Minutes
  - (a) Barrhead & District Social Housing Association Minutes – February 5, 2024
  
10. Bylaw
  - (a) There is no Bylaw
  
11. Correspondence Item
  - (a) Letter from Alberta Municipal Affairs
  - (b) Letter dated February 29, 2024 from Alberta Municipal Affairs
  - (c) Letter from Alberta Municipal Affairs
  - (d) Email dated March 5, 2024 from Community Future Yellowhead East
  
12. For the Good of Council
  
13. Tabled Items
  
14. Closed Session
  - (a) Land – Pursuant to Section 16 of the FOIP Act
  
15. Adjourn

MINUTES OF THE REGULAR MEETING OF THE BARRHEAD  
TOWN COUNCIL HELD TUESDAY, FEBRUARY 27, 2024,  
IN THE TOWN OF BARRHEAD COUNCIL CHAMBERS

**PRESENT** Mayor McKenzie, Crs: T. Assaf , D. Kluin, R. Klumph, A. Oswald, Cr. D. Sawatzky (Virtually) and D. Smith

Officials: Ed LeBlanc, CAO and Cheryl Callihoo, Director of Development & Legislative Services

**OTHERS:** Barry Kerton, Barrhead Leader

**ABSENT**

**CALL TO ORDER**

Mayor McKenzie called the meeting to order at 5:30 p.m.

**AGENDA**

The agenda was reviewed.

056-24

Moved by Cr. Kluin that the agenda be accepted with the following amendments:

- Addition – 8(a) Library Board Report
- Deletion – 7(a) Awarding Tender – 49<sup>th</sup> Street Reconstruction

CARRIED UNANIMOUSLY

**CONFIRMATION OF MINUTES**

The Minutes of the Town Council Regular Meeting of February 13, 2024, were reviewed.

057-24

Moved by Cr. Klumph that the Minutes of the Town Council Regular Meeting of February 13, 2024 be approved as presented.

CARRIED UNANIMOUSLY

**THIRD READING OF DRAFT TAXI BYLAW 02-2024**

For Council to consider passing third reading to the draft Taxi Bylaw 02-2024.

058-24

Moved by Cr. Assaf that Council passes the third reading of Bylaw 02-2024, Taxi Bylaw, as presented.

CARRIED UNANIMOUSLY

**COUNCIL REPORTS**

The following Reports to Council as of February 27, 2024, were reviewed:

- Barrhead & Area Regional Crime Coalition (BARCC)
- Family & Community Support Services Society
- Library Board

059-24

Moved by Cr. Smith that the following Reports to Council as of February 27, 2024, be accepted as information and as presented:

- Barrhead & Area Regional Crime Coalition (BARCC)
- Family & Community Support Services Society
- Library Board

CARRIED UNANIMOUSLY

**MINUTES TO  
COUNCIL**

The following Minutes to Council were reviewed:

- Barrhead & District Family and Community Support Services Society – December 21, 2023
- Community Futures Yellowhead East – January 18, 2024

060-24 Moved by Cr. Klumph that the Minutes to Council be accepted as information and as presented.

- Barrhead & District Family and Community Support Services Society – December 21, 2023
- Community Futures Yellowhead East – January 18, 2024

CARRIED UNANIMOUSLY

**BYLAW 03-2024, FEES AND  
RATES AMENDING BYLAW**

To present Bylaw 03-2024, Fees and Rates Amending Bylaw for Council's review, consideration and formal adoption.

061-24 Moved by Cr. Assaf that Council tabled the first reading of Bylaw 03-2024, Fees and Rates Bylaw.

CARRIED UNANIMOUSLY

**FOR THE GOOD  
OF COUNCIL**

Cr. Assaf thanked our Public Works Department for clearing the Town's roads as a result of the recent snow fall.

Cr. Assaf commended a Town Recreation Staff member for her diligent work for the recent Family Day event.

**CLOSED SESSION –  
FOIP ACT SECTION 16 – LAND  
AND SECTION 24(1) - LEGAL**

062-24 Moved by Cr. Kluin that Council go in closed session at 6:06 p.m.

CARRIED UNANIMOUSLY

**OUT OF CLOSED SESSION**

063-24 Moved by Cr. Smith that the Council come out of closed session at 6:31 p.m.

CARRIED UNANIMOUSLY

**RECESSED**

064-24 Moved by Cr. Klumph to recess the meeting at 6:31 p.m.

CARRIED UNANIMOUSLY

**RECONVENED**

065-24 Moved by Cr. Kluin to reconvene the meeting at 6:50 p.m.

CARRIED UNANIMOUSLY

**CLOSED SESSION –  
FOIP ACT SECTION 16 – LAND  
AND SECTION 24(1) - LEGAL**

066-24 Moved by Cr. Assaf that Council go in closed session at 6:51 p.m.

CARRIED UNANIMOUSLY

**OUT OF CLOSED SESSION**

067-24 Moved by Cr. Kluin that the Council come out of closed session at 7:04 p.m.

CARRIED UNANIMOUSLY

**DRAFT AGRENA CONCESSION  
LEASE AGREEMENT**

For Council to review and consider approval of the draft Agrena Concession Lease Agreement.

068-24 Moved by Cr. Kluin that Council approve the draft Agrena Concession Lease Agreement as presented.

CARRIED UNANIMOUSLY

**BYLAW 03-2024, FEES AND  
RATES AMENDING BYLAW**

069-24 Moved by Cr. Assaf that Council rescind tabling motion #061-24, in regards to the first reading of Bylaw 03-2024, Fees and Rates Bylaw.

CARRIED

070-24 Moved by Cr. Smith that Council passes the first reading of the revised draft Bylaw 03-2024, Fees and Rates Bylaw, limiting the amendment to the upper meeting room rates only.

CARRIED UNANIMOUSLY

071-24 Moved by Cr. Oswald that Council passes the second reading of the revised draft Bylaw 03-2024, Fees and Rates Bylaw, limiting the amendment to the upper meeting room rates only.

CARRIED UNANIMOUSLY

072-24 Moved by Cr. Klumph that the of the revised draft Bylaw 03-2024, Fees and Rates Bylaw, limiting the amendment to the upper meeting room rates only, be presented for the third reading.

CARRIED UNANIMOUSLY

073-24 Moved by Cr. Assaf that Council passes the third reading of the revised draft Bylaw 03-2024, Fees and Rates Bylaw, limiting the amendment to the upper meeting room rates only.

CARRIED UNANIMOUSLY

074-24 Moved by Cr. Assaf that Council approve a 180-day extension on the Offer to Sell Agreement for Part of S.E. 29-59-03-W5 containing 11.059 acres (+/-).

CARRIED UNANIMOUSLY

**ADJOURN**

075-24            Moved by Cr. Smith that the Council Meeting be adjourned at 7:11 p.m.

CARRIED UNANIMOUSLY

**TOWN OF BARRHEAD**

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Mayor, David McKenzie

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CAO, Edward LeBlanc

# REQUEST FOR DECISION

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**To:** Town Council

**From:** Edward LeBlanc, CAO

**cc:** File

**Date:** March 12, 2024

**Re:** 5:30 p.m. Delegation – 2023 Financial Audit

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## **1.0 PURPOSE:**

Delegation – Mr. Scott Ellerington from Ellerington LLP will be in attendance to present the Auditor’s Report and the 2023 Audited Financial Statements at 5:30 p.m.

## **2.0 BACKGROUND AND DISCUSSION:**

The 2023 year-end audit has been completed by Ellerington LLP. The 2023 Financial Statement and 2023 Municipal Financial Information Return were prepared for the Auditor prior to the audit.

The Audited 2023 Financial Statement and the Audited 2023 Municipal Financial Information Return are presented to Council for formal approval.

The 2023 Operating Budget included contributions to capital projects in the amount of \$920,490.00. Because of a higher surplus amount at year end, the actual transfer was \$1,743,358.76, which is over \$800,000.00 higher than budgeted.

With the noted additional transfer of funds into the Town’s Capital Reserve it resulted in an overall 2023 operating surplus of \$1,264.22.

Mr. Scott Ellerington will be in attendance to review the financial statements and answer any questions Council may have.

The 2023 Annual Report, including financial statements, will be available on the Town’s website and at the Administration Office prior to the end of April 2024.

### **3.0 ALTERNATIVES:**

3.1(a) Council accept the Auditor's Report from Ellerington LLP, regarding the 2023 audit, as presented.

3.1(b) Council approve the 2023 Audited Financial Statement as presented.

3.1(c) Council approve the 2023 Audited Financial Information Return, as presented.

3.2 That Council tables the information provided during Mr. Scott Ellerington from Ellerington LLP's presentation and instructs Administration to provide further information for the next regular Council Meeting.

### **4.0 FINANCIAL IMPLICATIONS:**

Not Applicable

### **5.0 INTERDEPARTMENTAL IMPLICATIONS:**

Not Applicable

### **6.0 SENIOR GOVERNMENT IMPLICATIONS:**

Not Applicable

### **7.0 POLITICAL/PUBLIC IMPLICATIONS:**

Not Applicable

### **8.0 ATTACHMENTS:**

8.1 Ellerington LLP 2023 Auditor's Letter to Council

8.2 2023 Audited Financial Statements

8.3 2023 Audited Financial Information Return

### **9.0 RECOMMENDATION:**

- Council accept the Auditor's Report from Ellerington LLP, regarding the 2023 audit, as presented.
- Council approve the 2023 Audited Financial Statement as presented.
- Council approve the 2023 Audited Financial Information Return, as presented.

(original signed by the CAO)

Edward LeBlanc - CAO

February 28, 2024



**Mayor and Council**  
Town of Barrhead  
PO Box 4189  
Barrhead, Alberta  
T7N 1A2

Dear Sirs/Madams:

Re: **Town of Barrhead 2023 Financial Audit**

**A – Our Role as Auditors**

As auditors for the Town of Barrhead, our objective was to express an opinion on whether the consolidated financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Town in accordance with Canadian Public Sector Accounting Standards.

Our audit was made in accordance with Canadian generally accepted auditing standards, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We planned and performed audit procedures to obtain reasonable assurance whether the financial statements were free of material misstatement. This included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Our objective is to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement and therefore be able to render our opinion as part of an Audit letter.

Reasonable assurance is a high level of assurance but the audit work conducted is not specifically designed to identify all errors, fraud, illegal acts, significant weaknesses in internal control, or other irregularities. In addition, because of the limitations inherent in the audit process, it cannot necessarily be expected to detect all such misstatements. If any significant errors or irregularities, either individual or in aggregate, had been discovered as a result of our examination they would have been reported to the appropriate level of management. There were none.

## **B – Identification of Possible Fraud Risk Factors**

Canadian generally accepted auditing standards require us to plan and perform our audits to obtain reasonable assurance that the financial statements are free from material misstatement, whether caused by error or fraud. To the extent any audit, risk factors are deemed to exist. Our general audit approach and specific audit procedures are modified to minimize such risk factors.

Our review of possible fraud risk factors for the Town of Barrhead found the Town to have specific controls to circumstances that mitigate or eliminate the risk. The Town has a strong culture of management oversight and culture that prevents fraud, and internal controls like segregation of duties and requiring management authorization that further inhibit such activity.

## **C – Confidentiality**

We maintain the strictest confidence with respect to any client's or former client's information. Accordingly, the Town of Barrhead's confidential information will not, without your consent, be disclosed to any individuals outside the firm, except as required by law or under the profession's Rules of Professional Conduct.

## **D – Practice Inspections**

In accordance with professional regulations (and by Firm policy), our client files must periodically be reviewed by provincial practice inspectors to ensure that we are adhering to professional and Firm standards. File reviewers are required to maintain confidentiality of client information.

The Town of Barrhead has been reviewed by Practice Review several times, without any contraventions of standards being noted.

## **E – Role of Management and Council**

The preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards is the responsibility of management. This responsibility includes the maintenance of adequate accounting records, internal controls, prevention and detection of fraud and errors, safeguarding of assets,

selection and application of suitable accounting policies, and appropriate disclosure of financial information in the financial statements.

It is the responsibility of the Town Council to ensure that policies are in place for effective governance and to ensure that all unusual and material transactions during the year are properly approved.

Our audit revealed no material weaknesses in these areas.

### **F – Budgets, Council Minutes, and General Ledger**

Since a municipality is a political organization, the decisions of Council, as documented in a budget or minutes, is paramount. Municipal employees are responsible to carry out instructions from council.

The operating and capital budgets are primary tools of fiscal management utilized in the municipal environment. Formulated by management and adopted by the Council, they become an important tool of management and of the auditor.

Reviewing the general ledger detail (specifically revenues and expenses) is an excellent tool for Councilors to gain familiarity with Municipal operations during the year.

### **G – Resolutions/Bylaws**

All decisions of the Council made by resolution or bylaw are legislative in nature and are enforceable within the municipality. The 2023 minutes and bylaws have all been reviewed in the course of our audit.

### **H – Asset Retirement Obligation**

During 2023 an accounting policy change required municipalities to accrue anticipated retirement costs for long-lived assets. This involves the use of multiple estimates: the cost to clean-up the asset, the life expectancy of the asset, and the discount rate to determine fair value. Based on engineer inputs, anticipated assets requiring an asset retirement obligation accrual include the curling rink, bowling alley and the RCMP building, all for likely asbestos abatement requirements. The Landfill is also included in the asset retirement obligation due to the legal closure and post-closure costs required on retirement of the site.

The landfill closure costs had previously been accrued on the consolidated statement of financial position as a provision for landfill closure liability.

Present value of the future costs were accrued to the sum of \$591,094 effective January 1, 2023.

Disclosure of the application of the policy can be found Notes 1 j) Significant Accounting Policies, and Note 6 Asset Retirement Obligations.

### **I – Debt Limit**

Note 9 of the Financial Statements discloses debt and debt limits for the Town of Barrhead. The Town debt limit under the Municipal Government Act is \$21,870,300. The actual debt of the Town was \$3,885,212, leaving \$17,985,088 available, an increase of more than \$2,000,000 from 2022.

Maximum allowable annual principal and interest payments under the Municipal Government Act are \$3,645,050. With annual principal and interest payments of \$290,569, the Town can afford an additional \$ 3,354,481 in annual payments of principal and interest.

Debt is a single loan payable to the Alberta Capital Finance Authority. Originally \$5,000,000 and issued in March 2016 to date \$1,114,788 principal has been repaid.

The existing debt is financed at 3.153 per cent per annum, the rate is fixed for the remainder of the loan which expires March 15, 2041.

### **J – Consolidated Statement of Financial Position**

The financial statements reflect the consolidated statement of financial position of the Town of Barrhead as at December 31, 2023. This statement can be evaluated as follows:

#### **1. Debt Ratio**

Total assets increased to \$79,017,619 as at December 31, 2023 from \$77,471,071 a year earlier, an increase of \$1,546,548. Liabilities remained largely unchanged, falling \$57,405 to \$5,275,342 from \$5,332,747. The net result is an increase of accumulated surplus of \$1,603,953.

Based on the above, the debt ratio is 6.7% of assets, down from 6.9% the year before.

Typically we like to see a debt ratio of 40% or lower when assessing an entities long-term viability.

## **1. Working Capital**

Working capital is another way of expressing an entity's liquidity, which is the short-term health of an organization.

As at December 31, 2023 working capital was \$9,005,514, an increase of \$1,031,685. Expressed as a ratio, working capital is 12:1 in 2023, up from 9.7:1 in 2022.

This is very robust and a good measure of the Town's ability to meet short-term obligations.

## **2. Net Financial Assets**

The Consolidated Statement of Financial Position reflects a Net Financial Assets of \$4,389,478 which is up \$882,741 from \$3,506,737 the prior year.

Net financial assets includes long-term debt of \$3,885,212 of which only \$164,176 is required to be paid in 2024. Removing the non-current portion of long-term debt, the net financial assets are north of \$8 million as at December 31, 2023.

Based upon evaluation of debt limits and financial ratios, the Town continues to build its financial strength.

## **K – Consolidated Statement of Cash Flows**

The financial statements include the consolidated statement of cash flows of the Town of Barrhead for the year ended December 31, 2023, which discloses the net cash flows from different sorts of activities for the year.

For 2023 net cash flows were a positive \$1,302,111.

Cash flow from operating transactions was \$4,245,496 (\$1,869,315 in 2022). This is comprised of the excess of revenues over expenses, and adjusted for non-cash expenses and net changes to non-cash working capital (i.e. increases or decreases in accounts receivable, inventory, etc). Non-cash expenses included amortization and loss from sale of capital assets, valued at \$1,957,257 and \$102,215 respectively.

Cash flows from accounts receivable was a positive \$556,283 for the year. Principally this is comprised of the receipt of a MCCAC arena retrofit grant of \$665,156.25.

Capital activity used \$2,710,709 of cash flows which was the difference between acquisition of tangible capital assets for \$2,738,709 and disposition of tangible capital assets for \$27,755.

The bulk of the capital activity was engineering on roads and the landfill (\$886,425), and equipment for the landfill and water machinery and equipment, as well as sundry improvements to parks, sports grounds and walking trails. Vehicle acquisitions totalled \$179,726 including \$123,077 on fire vehicles and \$56,649 on parks vehicles.

Investing activity consisted solely of use of restricted funds to the amount of \$68,255.

Financing activities was only repayment of long-term debt for \$164,176.

Combined with cash and cash equivalents as at December 31 was \$7,168,645 up from \$5,866,534 at the beginning of the year.

## **L – Changes of Accumulated Surplus**

The financial statements detail accumulated surplus and changes in accumulated surplus of the Town during fiscal 2023. Accumulated surplus is divided into three categories; unrestricted surplus, restricted surplus, and equity in tangible capital assets.

Equity in tangible capital assets is equity that is not readily available for operations. It reflects total tangible capital assets invested in land, land improvements, buildings, engineering structures, machinery and equipment, and vehicles owned by the Town of Barrhead. These assets are reflected in the financial statements at cost less accumulated amortization. Total cost is \$128,798,686 and total accumulated amortization is \$59,598,191, leaving a net book value of \$69,200,495. Subtracting long term debt of \$3,885,212 and asset retirement obligations of \$608,874 from the net book value leaves an equity in tangible capital assets of \$64,706,409. The increase in equity in tangible capital assets during the year was about \$206,785 which reflects the fact that the Town has replaced capital assets at a pace faster than they are considered to amortize.

Restricted surplus of \$8,730,305 represents funds designated to operating and capital reserves in anticipation of future capital and operating expenditures. These reserves are the result of management decisions by Town council.

Unrestricted surplus is \$305,563 as at December 31, 2023, up 19,044 from \$286,519 as at December 31, 2022. Unrestricted funds are again the result of management decisions by Town council when funds are allocated to operating

and capital reserves. The need for unrestricted surplus is minimal if the combination of restricted surplus and unrestricted surplus meet the Town's financial requirements. Combined unrestricted and restricted surplus is \$9,035,868 as at year-end, with obligations at that time of \$5,275,342.

### **M – Beaver Brook Subdivision Phase 3**

The costs of this development are no longer reflected on the balance sheet as inventory but are reflected in various categories of tangible capital assets as required by Alberta Municipal Affairs. This requirement by Alberta Municipal Affairs tends to understate working capital. Beaver Brook Subdivision Phase 3 is an inventory available for resale. While it all may not be realized in one fiscal year, it will result in positive cash flow over the next several fiscal years.

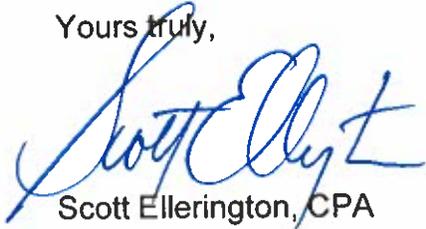
### **N – Concluding Comments**

The Town of Barrhead continued to build financial strength. Financial position is very robust, from both short and long-term perspectives.

As always, we received every co-operation from management and staff in the course of our financial audit.

Thank you.

Yours truly,



Scott Ellerington, CPA

FOR THE YEAR ENDED  
December 31, 2023



Report of the Chief Administrative Officer or Designated Officer

The information contained in this Municipal Financial Statement presents fairly, to the best of my knowledge, the information requested.

(Original Signed)  
Signature

Jennifer Mantay, Dir. of Corp. Services  
Name

February 6, 2024  
Dated

**TOWN OF BARRHEAD**  
**FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2023**

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## MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Town of Barrhead is responsible for the preparation, accuracy, objectivity and integrity of the accompanying consolidated financial statements and all other information contained within this Financial Report. Management believes that the consolidated financial statements present fairly the Town's financial position as at December 31, 2023 and the results of its operations for the year then ended.

The consolidated financial statements have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards (PSAS).

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

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

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

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

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

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

(Original Signed)

\_\_\_\_\_  
**Chief Administrative Officer**

Dated: February 5, 2024

(Original Signed)

\_\_\_\_\_  
**Director of Corporate Services**

Dated: February 5, 2024



Ellerington **LLP**  
Chartered Professional Accountants

## INDEPENDENT AUDITOR'S REPORT

**To the Members of Council:**

### *Opinion*

We have audited the consolidated financial statements of Town of Barrhead (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2023,
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in its net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended; and
- notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Town of Barrhead as at December 31, 2023, and its consolidated results of its operations, its consolidated changes in its net financial assets and its consolidated 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 Consolidated Financial Statements section of our report. We are independent of the Entity 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.

### *Other Information*

Management is responsible for the other information. Other information comprises the information, other than the financial statements and the auditor's report thereon, included in the "Annual Report".

Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit and remain alert for indications that the other information appears to be materially misstated.

We obtained the information, other than the financial statements and the auditor's report therein, included in the "Annual Report", as the date of this auditor's report.

If based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated 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 Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Entity's financial reporting process.

### ***Auditor's Responsibility for the Audit of the Consolidated 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 judgement 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 Entity'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 Entity'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 Entity 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.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Barrhead, Alberta  
February 22, 2024

A handwritten signature in blue ink, appearing to read "Scott Elyt". The signature is fluid and cursive, with a large initial 'S'.

Ellerington LLP  
Chartered Professional Accountants

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2023**

|   | <b>2023</b>       | <b>2022</b>       |
|---|-------------------|-------------------|
|   | <u>\$</u>         | <u>\$</u>         |
| <b>FINANCIAL ASSETS</b>                               |                   |                   |
| Cash and Temporary Investments (Note 2)               | 7,420,960         | 6,050,595         |
| Receivables (Note 3)                                  |                   |                   |
| Taxes and Grants In Lieu of Taxes                     | 164,823           | 153,952           |
| Trade and Other Receivables                           | 2,048,683         | 2,604,966         |
| Land for Resale Inventory                             | -                 | -                 |
| Investments   | -                 | -                 |
| Debt Charges Recoverable                              | -                 | -                 |
| Other Current/Long Term Assets                        | 30,354            | 29,971            |
|   | <u>9,664,820</u>  | <u>8,839,484</u>  |
| <b>LIABILITIES</b>                                    |                   |                   |
| Accounts Payable and Accrued Liabilities              | 199,998           | 400,153           |
| Deposit Liabilities                                   | 37,915            | 39,420            |
| Deferred Revenue (Note 4)                             | 267,018           | 216,020           |
| Employee Benefits Obligation (Note 5)                 | 276,325           | 262,666           |
| Asset Retirement Obligation (Note 6)                  | 608,874           | -                 |
| Other Current Liabilities                             | -                 | -                 |
| Provision for landfill closure and post-closing costs | -                 | 365,100           |
| Long Term Debt (Note 8)                               | 3,885,212         | 4,049,388         |
|   | <u>5,275,342</u>  | <u>5,332,747</u>  |
| <b>NET FINANCIAL ASSETS (DEBT)</b>                    | <u>4,389,478</u>  | <u>3,506,737</u>  |
| <b>NON-FINANCIAL ASSETS</b>                           |                   |                   |
| Tangible Capital Assets                               | 69,200,495        | 68,549,012        |
| Inventory for Consumption                             | 48,394            | 48,394            |
| Prepaid Expenses                                      | 103,910           | 34,181            |
|   | <u>69,352,799</u> | <u>68,631,587</u> |
| <b>ACCUMULATED SURPLUS</b> (Schedule 1 and Note 11)   | <u>73,742,277</u> | <u>72,138,324</u> |

*Contingencies - See Note 16*

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**For the Year Ended December 31, 2023**

| <b>REVENUES</b>   | Budget<br>(Unaudited)    | <b>2023</b><br>\$               | 2022<br>\$               |
|---|--------------------------|---------------------------------|--------------------------|
| Net Municipal Taxes (Schedule 3)                                  | 5,340,660                | <b>5,344,534</b>                | 5,130,658                |
| Sales, User Charges, Franchise & Rentals                          | 5,872,280                | <b>6,299,616</b>                | 5,554,047                |
| Government Transfers for Operating (Schedule 4)                   | 1,950,800                | <b>1,957,226</b>                | 1,878,166                |
| Investment Income   | 190,000                  | <b>424,097</b>                  | 196,439                  |
| Penalties and Costs on Taxes                                      | 35,000                   | <b>48,892</b>                   | 46,263                   |
| Development Levies  | 10,000                   | <b>3,150</b>                    | 6,515                    |
| Licenses, Permits and Fines                                       | 71,100                   | <b>82,129</b>                   | 106,883                  |
| Other Revenues  | 211,400                  | <b>420,556</b>                  | 309,293                  |
| <b>TOTAL REVENUE</b>  | <u>13,681,240</u>        | <u><b>14,580,200</b></u>        | <u>13,228,264</u>        |
| <b>EXPENDITURES</b>   |                          |                                 |                          |
| Council and Other Legislative                                     | 279,520                  | <b>277,766</b>                  | 262,248                  |
| General Administration  | 1,023,820                | <b>973,135</b>                  | 998,413                  |
| RCMP  | 226,150                  | <b>221,377</b>                  | 178,413                  |
| Fire  | 1,402,990                | <b>1,756,006</b>                | 1,343,432                |
| Disaster and Emergency Measures                                   | 1,500                    | <b>4,720</b>                    | -                        |
| Bylaw Enforcement   | 152,390                  | <b>155,289</b>                  | 187,726                  |
| Safety  | 74,110                   | <b>55,523</b>                   | 37,789                   |
| Common Services   | 514,710                  | <b>441,667</b>                  | 416,385                  |
| Roads, Streets, Walks, Lighting                                   | 1,319,720                | <b>1,124,771</b>                | 1,179,508                |
| Airport   | 17,010                   | <b>5,360</b>                    | 13,316                   |
| Storm Sewers and Drainage   | 27,160                   | <b>11,150</b>                   | 14,075                   |
| Water Supply and Distribution                                     | 2,489,260                | <b>2,634,660</b>                | 2,691,100                |
| Wastewater Treatment and Disposal                                 | 326,620                  | <b>363,566</b>                  | 303,307                  |
| Waste Management  | 738,470                  | <b>349,511</b>                  | 695,342                  |
| Family and Community Support                                      | 466,420                  | <b>477,068</b>                  | 459,023                  |
| Cemeteries  | 31,240                   | <b>20,248</b>                   | 11,974                   |
| Other Public Health and Welfare                                   | 21,830                   | <b>11,189</b>                   | 2,014                    |
| Land Use, Planning, Zoning and Development                        | 136,230                  | <b>121,480</b>                  | 100,563                  |
| Economic Development  | 168,470                  | <b>131,551</b>                  | 133,474                  |
| Subdivision Land and Development                                  | -                        | -                               | -                        |
| Parks and Recreation  | 2,827,300                | <b>2,681,421</b>                | 2,492,438                |
| Culture: Libraries, Museums, Halls                                | 290,130                  | <b>237,020</b>                  | 212,202                  |
| Amortization Expenditures   | 2,052,800                | <b>1,957,257</b>                | 1,966,616                |
| Loss (Gain) On Disposal of Capital Assets                         | -                        | <b>102,215</b>                  | 37,509                   |
| Other Expenditures  | -                        | <b>15,468</b>                   | 43,225                   |
| <b>TOTAL EXPENSES</b>   | <u>14,587,850</u>        | <u><b>14,129,418</b></u>        | <u>13,780,092</u>        |
| <b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER</b> | <u>(906,610)</u>         | <u><b>450,782</b></u>           | <u>(551,828)</u>         |
| <b>OTHER</b>  |                          |                                 |                          |
| Government Transfers for Capital (Schedule 4)                     | 1,288,450                | <b>1,153,171</b>                | 3,937,852                |
| Unrestricted Fund Transfers                                       | -                        | -                               | -                        |
|   | <u>1,288,450</u>         | <u><b>1,153,171</b></u>         | <u>3,937,852</u>         |
| <b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES</b>                | <u>381,840</u>           | <u><b>1,603,953</b></u>         | <u>3,386,024</u>         |
| <b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>                     | <u>72,138,324</u>        | <u><b>72,138,324</b></u>        | <u>68,752,300</u>        |
| <b>ACCUMULATED SURPLUS, END OF YEAR</b>                           | <u><u>72,520,164</u></u> | <u><u><b>73,742,277</b></u></u> | <u><u>72,138,324</u></u> |

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)**  
**For the Year Ended December 31, 2023**

|   | Budget<br>(Unaudited) | <b>2023</b><br>\$       | 2022<br>\$         |
|---|-----------------------|-------------------------|--------------------|
| <b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES</b>   | <u>381,840</u>        | <u><b>1,603,953</b></u> | <u>3,386,024</u>   |
| Acquisition of Tangible Capital Assets                | (2,600,400)           | <b>(2,738,709)</b>      | (5,463,036)        |
| Proceeds on Disposal of Tangible Capital Assets       | 38,900                | <b>27,755</b>           | 57,450             |
| Amortization of Tangible Capital Assets               | 2,052,800             | <b>1,957,257</b>        | 1,966,617          |
| (Gain) Loss on Sale of Tangible Capital Assets        | <u>-</u>              | <u><b>102,215</b></u>   | <u>37,509</u>      |
|   | <u>(508,700)</u>      | <u><b>(651,482)</b></u> | <u>(3,401,460)</u> |
| Acquisition of Prepaid Assets                         | -                     | <b>(69,729)</b>         | 22,535             |
| Use of Prepaid Assets                                 | <u>-</u>              | <u>-</u>                | <u>-</u>           |
|   | <u>-</u>              | <u><b>(69,729)</b></u>  | <u>22,535</u>      |
| <b>(INCREASE) DECREASE IN NET DEBT</b>                | <u>(126,860)</u>      | <u><b>882,742</b></u>   | <u>7,099</u>       |
| <b>NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR</b> | <u>3,506,737</u>      | <u><b>3,506,737</b></u> | <u>3,499,638</u>   |
| <b>NET FINANCIAL ASSETS (DEBT), END OF YEAR</b>       | <u>3,379,877</u>      | <u><b>4,389,479</b></u> | <u>3,506,737</u>   |

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the Year Ended December 31, 2023

**NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:**

|  | <b>2023</b>               | <b>2022</b>        |
|--|---------------------------|--------------------|
|  | <b>\$</b>                 | <b>\$</b>          |
|  | <hr/>                     | <hr/>              |
| <b>OPERATING</b>   |                           |                    |
| Excess (shortfall) of revenues over expenses                             | <b>1,603,953</b>          | 3,386,024          |
| Non-cash items included in excess (shortfall) of revenues over expenses: |                           |                    |
| Amortization of tangible capital assets                                  | <b>1,957,257</b>          | 1,966,617          |
| Loss (Gain) on disposal of tangible capital assets                       | <b>102,215</b>            | 37,509             |
| Non-cash charges to operations (net change)                              |                           |                    |
| Decrease (increase) in taxes and grants-in-lieu receivable               | <b>(10,871)</b>           | 43,519             |
| Decrease (increase) in trade and other receivables                       | <b>556,283</b>            | (1,481,511)        |
| Decrease (increase) in prepaid expenses                                  | <b>(69,729)</b>           | 22,536             |
| Decrease (increase) in current/long term assets                          | <b>(383)</b>              | 45,731             |
| Increase (decrease) in accounts payable and accrued liabilities          | <b>(186,496)</b>          | 176,617            |
| Increase (decrease) in deposit liabilities                               | <b>(1,505)</b>            | 1,291              |
| Increase (decrease) in deferred revenue                                  | <b>50,998</b>             | (2,359,443)        |
| Increase (decrease) in provision for landfill closure/post-closure       | <b>(365,100)</b>          | 30,425             |
| Increase (decrease) in Asset Retirement Obligation                       | <b>608,874</b>            | -                  |
| Cash provided by operating transactions                                  | <b><u>4,245,496</u></b>   | <u>1,869,315</u>   |
| <b>CAPITAL</b>   |                           |                    |
| Acquisition of tangible capital assets                                   | <b>(2,738,709)</b>        | (5,463,036)        |
| Sale of tangible capital assets  | <b><u>27,755</u></b>      | <u>57,450</u>      |
| Cash applied to capital transactions                                     | <b><u>(2,710,954)</u></b> | <u>(5,405,586)</u> |
| <b>INVESTING</b>   |                           |                    |
| Decrease (increase) in restricted cash or equivalents                    | <b><u>(68,255)</u></b>    | <u>2,353,810</u>   |
| Cash provided by (applied to) investing transactions                     | <b><u>(68,255)</u></b>    | <u>2,353,810</u>   |
| <b>FINANCING</b>   |                           |                    |
| Debt charges recovered   | -                         | -                  |
| Long-term debt issued  | -                         | -                  |
| Long-term debt repaid  | <b><u>(164,176)</u></b>   | <u>(159,119)</u>   |
| Cash provided by (applied to) financing transactions                     | <b><u>(164,176)</u></b>   | <u>(159,119)</u>   |
| <b>CHANGE IN CASH AND EQUIVALENTS DURING YEAR</b>                        | <b>1,302,111</b>          | <b>(1,341,580)</b> |
| <b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>                      | <b><u>5,866,534</u></b>   | <u>7,208,114</u>   |
| <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>                            | <b><u>7,168,645</u></b>   | <u>5,866,534</u>   |
| <b>Cash and cash equivalents is made up of:</b>                          |                           |                    |
| Cash and temporary investments (Note 2)                                  | <b>7,420,960</b>          | 6,050,595          |
| Less: restricted portion of cash and temporary investments (Note 2)      | <b><u>(252,315)</u></b>   | <u>(184,061)</u>   |
|  | <b>7,168,645</b>          | 5,866,534          |

**TOWN OF BARRHEAD**  
**SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS**  
**For the Year Ended December 31, 2023**  
**Schedule 1**

|   | Unrestricted<br>Surplus | Restricted<br>Surplus   | Equity in Tangible<br>Capital Assets | <b>2023</b><br>\$        | 2022 \$<br>\$            |
|---|-------------------------|-------------------------|--------------------------------------|--------------------------|--------------------------|
| <b>BALANCE, BEGINNING OF YEAR</b>                   | <b>286,519</b>          | <b>7,352,181</b>        | <b>64,499,624</b>                    | <b>72,138,324</b>        | 68,752,300               |
| Excess (deficiency) of revenues over expenses       | 1,603,953               | -                       | -                                    | <b>1,603,953</b>         | 3,386,024                |
| Unrestricted funds designated for future use        | (2,324,224)             | 2,324,224               | -                                    | -                        | -                        |
| Restricted funds used for operations                | 4,337                   | (4,337)                 | -                                    | -                        | -                        |
| Restricted funds used for tangible capital assets   | -                       | (941,763)               | 941,763                              | -                        | -                        |
| Current year funds used for tangible capital assets | (1,188,072)             | -                       | 1,188,072                            | -                        | -                        |
| Contributed tangible capital assets                 | -                       | -                       | -                                    | -                        | -                        |
| Disposal of tangible capital assets                 | 129,969                 | -                       | (129,969)                            | -                        | -                        |
| Annual amortization expense                         | 1,957,257               | -                       | (1,957,257)                          | -                        | -                        |
| Long term debt issued                               | -                       | -                       | -                                    | -                        | -                        |
| Long term debt repaid                               | (164,176)               | -                       | 164,176                              | -                        | -                        |
| Capital debt used for TCA                           | -                       | -                       | -                                    | -                        | -                        |
| Unrestricted fund transfers                         | -                       | -                       | -                                    | -                        | -                        |
| Other Adjustments                                   | -                       | -                       | -                                    | -                        | -                        |
| Change in Accumulated Surplus                       | <u>19,044</u>           | <u>1,378,124</u>        | <u>206,785</u>                       | <u>1,603,953</u>         | <u>3,386,024</u>         |
| <b>BALANCE, END OF YEAR</b>                         | <b><u>305,563</u></b>   | <b><u>8,730,305</u></b> | <b><u>64,706,409</u></b>             | <b><u>73,742,277</u></b> | <b><u>72,138,324</u></b> |

**TOWN OF BARRHEAD  
SCHEDULE OF TANGIBLE CAPITAL ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2023**

Schedule 2

|   | Land             | Land<br>Improvements | Buildings         | Engineered<br>Structures | Machinery and<br>Equipment | Vehicles         | <b>2023</b><br>\$         | 2022<br>\$         |
|---|------------------|----------------------|-------------------|--------------------------|----------------------------|------------------|---------------------------|--------------------|
| <b>COST:</b>  |                  |                      |                   |                          |                            |                  |                           |                    |
| BALANCE, BEGINNING OF YEAR                            | 1,389,850        | 2,732,220            | 27,868,844        | 78,110,675               | 12,091,894                 | 4,238,212        | <b>126,431,696</b>        | 121,179,135        |
| Acquisition of tangible capital assets                | -                | 213,259              | 238,921           | 886,425                  | 1,110,159                  | 179,726          | <b>2,628,490</b>          | 1,466,958          |
| Construction-in-progress                              | -                | 7,035                | -                 | 83,818                   | 19,366                     | -                | <b>110,219</b>            | 220,438            |
| Disposal of tangible capital assets                   | -                | (89,489)             | -                 | -                        | (19,990)                   | (262,240)        | <b>(371,719)</b>          | (210,475)          |
| Write down of tangible capital assets                 | -                | -                    | -                 | -                        | -                          | -                | <b>-</b>                  | -                  |
| BALANCE, END OF YEAR                                  | <u>1,389,850</u> | <u>2,863,025</u>     | <u>28,107,765</u> | <u>79,080,918</u>        | <u>13,201,429</u>          | <u>4,155,698</u> | <b><u>128,798,686</u></b> | <u>122,656,056</u> |
| <b>ACCUMULATED AMORTIZATION:</b>                      |                  |                      |                   |                          |                            |                  |                           |                    |
| BALANCE, BEGINNING OF YEAR                            | -                | 1,235,782            | 6,515,784         | 44,555,530               | 3,843,905                  | 1,731,683        | <b>57,882,684</b>         | 56,031,583         |
| Annual amortization                                   | -                | 61,015               | 591,058           | 637,701                  | 478,271                    | 189,213          | <b>1,957,258</b>          | 1,966,617          |
| Accumulated amortization on disposals                 | -                | (63,395)             | -                 | -                        | (8,995)                    | (169,361)        | <b>(241,751)</b>          | (115,516)          |
| BALANCE, END OF YEAR                                  | <u>-</u>         | <u>1,233,402</u>     | <u>7,106,842</u>  | <u>45,193,231</u>        | <u>4,313,181</u>           | <u>1,751,535</u> | <b><u>59,598,191</u></b>  | <u>57,882,684</u>  |
| <b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>      |                  |                      |                   |                          |                            |                  |                           |                    |
|   | <u>1,389,850</u> | <u>1,629,623</u>     | <u>21,000,923</u> | <u>33,887,687</u>        | <u>8,888,248</u>           | <u>2,404,163</u> | <b><u>69,200,495</u></b>  | <u>68,549,012</u>  |
| <b>2022 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b> |                  |                      |                   |                          |                            |                  |                           |                    |
|   | <u>1,389,850</u> | <u>1,496,438</u>     | <u>21,353,060</u> | <u>33,555,145</u>        | <u>8,247,989</u>           | <u>2,506,529</u> | <u>68,549,012</u>         |                    |

**TOWN OF BARRHEAD**  
**SCHEDULE OF PROPERTY AND OTHER TAXES**  
**For the Year Ended December 31, 2023**

**Schedule 3**

| <b>TAXATION</b>                                | Budget<br>(Unaudited) | <b>2023</b><br><u>\$</u>    | 2022<br><u>\$</u>    |
|--|-----------------------|-----------------------------|----------------------|
| Real Property Taxes                            | 6,657,630             | <b>6,634,415</b>            | 6,472,863            |
| Linear Property Taxes                          | 132,480               | <b>131,615</b>              | 130,724              |
| Government Grants In Lieu of Property Taxes    | 93,870                | <b>49,773</b>               | 48,477               |
| Special Assessment and Local Improvement Taxes | <u>-</u>              | <u>-</u>                    | <u>-</u>             |
| <b>TOTAL TAXATION</b>                          | <u>6,883,980</u>      | <b><u>6,815,803</u></b>     | <u>6,652,064</u>     |
| <br><b>REQUISITIONS</b>                        |                       |                             |                      |
| Alberta School Foundation                      | 1,478,170             | <b>1,410,188</b>            | 1,457,739            |
| Barrhead & District Social Housing             | 62,120                | <b>60,450</b>               | 61,295               |
| Designated Industrial Properties               | 530                   | -                           | -                    |
| Requisitions - Previous Year Underlevy         | <u>2,500</u>          | <b><u>631</u></b>           | <u>2,372</u>         |
| <b>TOTAL REQUISITIONS</b>                      | <u>1,543,320</u>      | <b><u>1,471,269</u></b>     | <u>1,521,406</u>     |
| <br><b>NET MUNICIPAL TAXES</b>                 | <br><u>5,340,660</u>  | <br><b><u>5,344,534</u></b> | <br><u>5,130,658</u> |

**TOWN OF BARRHEAD**  
**SCHEDULE OF GOVERNMENT TRANSFERS**  
For the Year Ended December 31, 2023

**Schedule 4**

|                                   | Budget<br>(Unaudited)   | <b>2023</b><br><u>\$</u>       | 2022<br><u>\$</u>       |
|-----------------------------------|-------------------------|--------------------------------|-------------------------|
| <b>TRANSFERS FOR OPERATING:</b>   |                         |                                |                         |
| Provincial Government             | 492,470                 | <b>497,839</b>                 | 563,959                 |
| Federal Government                | 2,500                   | <b>2,880</b>                   | 6,720                   |
| Other Local Government            | <u>1,455,830</u>        | <b><u>1,456,507</u></b>        | <u>1,307,487</u>        |
|                                   | <u>1,950,800</u>        | <b><u>1,957,226</u></b>        | <u>1,878,166</u>        |
| <b>TRANSFERS FOR CAPITAL:</b>     |                         |                                |                         |
| Provincial Government             | 777,500                 | <b>749,953</b>                 | 1,952,310               |
| Federal Government                | 100,000                 | <b>19,366</b>                  | 1,956,794               |
| Other Local Government            | <u>410,950</u>          | <b><u>383,852</u></b>          | <u>28,748</u>           |
|                                   | <u>1,288,450</u>        | <b><u>1,153,171</u></b>        | <u>3,937,852</u>        |
| <b>TOTAL GOVERNMENT TRANSFERS</b> | <u><u>3,239,250</u></u> | <b><u><u>3,110,397</u></u></b> | <u><u>5,816,018</u></u> |

**TOWN OF BARRHEAD**  
**SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT**  
**For the Year Ended December 31, 2023**

Schedule 5

| <b>CONSOLIDATED EXPENSES BY OBJECT</b>      | Budget<br>(Unaudited) | <b>2023</b><br><u>          \$          </u> | 2022<br><u>          \$          </u> |
|---|-----------------------|--|---------------------------------------|
| Salaries, Wages and Benefits                | 5,519,790             | <b>5,436,343</b>                             | 5,029,815                             |
| Contracted and General Services             | 3,697,160             | <b>3,604,560</b>                             | 3,392,538                             |
| Purchases from Other Governments            | 500                   | <b>252</b>                                   | 136,455                               |
| Materials, Goods, Supplies and Utilities    | 2,139,910             | <b>2,085,050</b>                             | 2,069,765                             |
| Provision for Allowances                    | 2,600                 | <b>798</b>                                   | 1,369                                 |
| Transfers to Other Governments              | 403,230               | <b>527,039</b>                               | 339,167                               |
| Transfers to Local Boards and Agencies      | 589,040               | <b>599,689</b>                               | 576,074                               |
| Transfers to Individuals and Organizations  | 20,300                | <b>14,060</b>                                | 19,060                                |
| Bank Charges and Short Term Interest        | 5,700                 | <b>7,614</b>                                 | 6,624                                 |
| Interest on Long Term Debt                  | 126,390               | <b>126,393</b>                               | 131,450                               |
| Other Expenditures                          | 30,430                | <b>(349,632)</b>                             | 73,650                                |
| Amortization of Tangible Capital Assets     | 2,052,800             | <b>1,957,257</b>                             | 1,966,616                             |
| Loss on Disposal of Tangible Capital Assets | -                     | <b>102,215</b>                               | 37,509                                |
| Accretion of Asset Retirement Obligation    | <u>          -</u>    | <u>          17,780</u>                      | <u>          -</u>                    |
| <b>TOTAL EXPENDITURES</b>                   | <u>14,587,850</u>     | <u><b>14,129,418</b></u>                     | <u>13,780,092</u>                     |

**TOWN OF BARRHEAD**  
**SCHEDULE OF SEGMENTED DISCLOSURE**  
**For the Year Ended December 31, 2023**

Schedule 6

| <b>REVENUE</b>                             | General<br>Government | Protective<br>Services | Transportation<br>Services | Planning &<br>Development | Recreation &<br>Culture | Environmental<br>Services | Other               | <b>2023</b><br><b>\$</b>    |
|--|-----------------------|------------------------|----------------------------|---------------------------|-------------------------|---------------------------|---------------------|-----------------------------|
| Net Municipal Taxes                        | 5,344,534             |                        |                            |                           |                         |                           |                     | <b>5,344,534</b>            |
| Sales, User Charges, Franchise & Rentals   | 961,430               | 636,733                | 9,255                      | 1,360                     | 621,710                 | 4,041,278                 | 27,850              | <b>6,299,616</b>            |
| Government Transfers                       |                       | 1,015,784              | 445,316                    |                           | 536,864                 | 710,865                   | 401,568             | <b>3,110,397</b>            |
| Investment Income                          | 140,000               |                        | 23,559                     |                           | 33,027                  | 178,920                   | 48,591              | <b>424,097</b>              |
| Penalties and Costs on Taxes               | 48,892                |                        |                            |                           |                         |                           |                     | <b>48,892</b>               |
| Development Levies                         |                       |                        |                            |                           |                         |                           | 3,150               | <b>3,150</b>                |
| Licenses, Permits and Fines                | 37,843                | 41,436                 |                            | 2,850                     |                         |                           |                     | <b>82,129</b>               |
| Other Revenues                             | 6,734                 | 331                    | -                          | 16,884                    | 163,698                 | 227,104                   | 5,805               | <b>420,556</b>              |
|  | <u>6,539,433</u>      | <u>1,694,284</u>       | <u>478,130</u>             | <u>21,094</u>             | <u>1,355,299</u>        | <u>5,158,167</u>          | <u>486,964</u>      | <b><u>15,733,371</u></b>    |
| <br><b>EXPENSES</b>                        |                       |                        |                            |                           |                         |                           |                     |                             |
| Salaries, Wages and Benefits               | 946,331               | 1,013,894              | 839,314                    | 186,816                   | 1,499,686               | 941,450                   | 8,852               | <b>5,436,343</b>            |
| Contracted and General Services            | 252,031               | 482,569                | 254,669                    | 45,775                    | 496,362                 | 2,066,563                 | 6,591               | <b>3,604,560</b>            |
| Purchases from Other Governments           | 252                   |                        |                            |                           |                         |                           |                     | <b>252</b>                  |
| Materials, Goods, Supplies and Utilities   | 49,026                | 183,865                | 483,605                    | 20,439                    | 652,405                 | 690,905                   | 4,805               | <b>2,085,050</b>            |
| Transfers to Other Governments             |                       | 521,679                | 5,360                      |                           |                         |                           |                     | <b>527,039</b>              |
| Transfers to Local Boards and Agencies     |                       |                        |                            |                           | 122,620                 |                           | 477,069             | <b>599,689</b>              |
| Transfers to Individuals and Organizations |                       | 1,000                  |                            |                           | 13,060                  |                           |                     | <b>14,060</b>               |
| Interest on Long Term Debt                 |                       |                        |                            |                           | 126,393                 |                           |                     | <b>126,393</b>              |
| Accretion Expense                          |                       | 1,098                  |                            |                           | 3,953                   | 12,729                    |                     | <b>17,780</b>               |
| Other Expenditures                         | 3,261                 | 15,468                 | 86,747                     | -                         | 3,960                   | (363,909)                 | 15,468              | <b>(239,005)</b>            |
|  | <u>1,250,901</u>      | <u>2,219,573</u>       | <u>1,669,695</u>           | <u>253,030</u>            | <u>2,918,439</u>        | <u>3,347,738</u>          | <u>512,785</u>      | <b><u>12,172,161</u></b>    |
| <br>NET REVENUE, BEFORE AMORTIZATION       | <br>5,288,532         | <br>(525,289)          | <br>(1,191,565)            | <br>(231,936)             | <br>(1,563,140)         | <br>1,810,429             | <br>(25,821)        | <br><b>3,561,210</b>        |
| Amortization Expense                       | <u>(61,943)</u>       | <u>(169,094)</u>       | <u>(493,361)</u>           | <u>(760)</u>              | <u>(660,999)</u>        | <u>(569,425)</u>          | <u>(1,675)</u>      | <b><u>(1,957,257)</u></b>   |
| <br>NET REVENUE                            | <br><u>5,226,589</u>  | <br><u>(694,383)</u>   | <br><u>(1,684,926)</u>     | <br><u>(232,696)</u>      | <br><u>(2,224,139)</u>  | <br><u>1,241,004</u>      | <br><u>(27,496)</u> | <br><b><u>1,603,953</u></b> |

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**a) Reporting entity**

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Town Council for the administration of their financial affairs and resources.

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

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

**b) Basis of Accounting**

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

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

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

**c) Use of Estimates**

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

***d) Investments***

Investments in derivatives and equity instruments quoted in an active market are carried at fair value with transactions costs expensed upon initial recognition. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations. Investments in interest bearing securities are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

***e) Debt Charges Recoverable***

Debt charges recoverable consist of amounts that are recoverable from municipal agencies or other local governments with respect to outstanding debentures or other long-term debt pursuant to annexation orders or joint capital undertakings. These recoveries are recorded at a value that equals the offsetting portion of the un-matured long-term debt, less actuarial requirements for the retirement of any sinking fund debentures.

***f) Long Term Debt***

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

***g) Requisition Over-levy and Under-levy***

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

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

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

***h) Inventories for Resale***

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

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

***i) Tax Revenue***

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

***j) Asset Retirement***

A liability for an asset retirement obligation is recognized at the best estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the Town to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made. The best estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. The best estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

When a liability for an asset retirement obligation is initially recognized, a corresponding asset retirement cost is capitalized to the carrying amount of the related tangible capital asset. The asset retirement cost is amortized over the useful life of the related asset. Asset retirement obligations which are incurred incrementally with use of the asset are recognized in the period incurred with a corresponding asset retirement cost expensed in the period.

At each financial reporting date, the Town reviews the carrying amount of the liability. The Town recognizes period-to-period changes to the liability due to the passage of time as accretion expense. Changes to the liability arising from revisions to either the timing, the amount of the original estimate of undiscounted cash flows or the discount rate are recognized as an increase or decrease to the carrying amount of the related tangible capital asset. The Town continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

***k) Contaminated Sites Liability***

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when the Town is either directly responsible or accepts responsibility and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

***l) Government Transfers***

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

**Town of Barrhead  
Notes to Financial Statements  
For the Year Ended December 31, 2023**

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

***m) Non-Financial Assets***

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

**i. Tangible Capital Assets**

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

|                             | <u>Years</u> |
|-----------------------------|--------------|
| Land Improvements           | 15 - 20      |
| Buildings                   | 25 - 50      |
| Engineered structures       |              |
| Water and Wastewater System | 35 - 65      |
| Other Engineered Structures | 15 - 40      |
| Machinery and equipment     | 5 - 20       |
| Vehicles                    | 3 - 20       |

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

**ii. Contributions of Tangible Capital Assets**

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

**iii. Leases**

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

**iv. Inventories**

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

**v. Cultural and Historical Tangible Capital Assets**

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

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

*n) Deferred Revenues*

Deferred revenues represent government transfers, donations and other amounts which have been collected, but for which the related services have yet to be performed or agreement stipulations have not been met. These amounts will be recognized as revenues when revenue recognition criteria have been met. Interest earned on deferred revenues, reserves and offsite levies are calculated using an average investment earnings monthly.

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

**2. CASH AND TEMPORARY INVESTMENTS**

|                       | <b>2023 \$</b>             | <b>2022 \$</b>             |
|-----------------------|----------------------------|----------------------------|
| Cash                  | 3,949,089.46               | 6,089,304.10               |
| Temporary Investments | <u>3,461,290.61</u>        | <u>(38,709.39)</u>         |
|                       | <u><u>7,410,380.07</u></u> | <u><u>6,050,594.71</u></u> |

Temporary investments are short-term deposits with original maturities of 1 year or less.

Included in temporary investments are restricted amounts received and held for specific **capital** projects:

|   | <b>2023 \$</b>          | <b>2022 \$</b>           |
|---|-------------------------|--------------------------|
| FGTF_– Arena Retrofit                   | 91,140.95               | 105,556.40               |
| Alberta Blue Cross – Musical Playground | <u>0.00</u>             | <u>50,000.00</u>         |
|   | <u><u>91,140.95</u></u> | <u><u>155,556.40</u></u> |

Included in temporary investments are restricted amounts received and held for specific **operating** projects.

|   | <b>2023 \$</b>           | <b>2022 \$</b>          |
|---|--------------------------|-------------------------|
| Alberta Health Services_ - 2019 Public Health Grant | 2,753.84                 | 13,943.18               |
| Municipal Sustainability Initiative Operating Grant | 152,920.00               | 0.00                    |
| Alberta Community Partnership – BRWC Grant          | 0.00                     | 7,661.35                |
| Yellowhead East Covid Support Grant                 | <u>5,500.00</u>          | <u>7,500.00</u>         |
|   | <u><u>161,173.84</u></u> | <u><u>29,104.53</u></u> |

**3. RECEIVABLES**

|  | <b>2023 \$</b>                    | <b>2022 \$</b>                    |
|--|-----------------------------------|-----------------------------------|
| Property Taxes                             |                                   |                                   |
| Current Taxes and Grants in Place of Taxes | 102,310.05                        | 137,698.19                        |
| Arrears Taxes                              | <u>62,512.98</u>                  | <u>16,253.63</u>                  |
|  | <u><u>164,823.03</u></u>          | <u><u>153,951.82</u></u>          |
| Less Allowance for Doubtful Accounts       | <u>(0.00)</u>                     | <u>(0.00)</u>                     |
|  | <u><u>164,823.03</u></u>          | <u><u>153,951.82</u></u>          |
| Other                                      |                                   |                                   |
| Trade Accounts                             | 1,959,131.87                      | 2,483,813.19                      |
| GST  | <u>100,131.82</u>                 | <u>121,153.14</u>                 |
|  | <u><u>2,059,263.69</u></u>        | <u><u>2,604,966.33</u></u>        |
|  | <u><u><b>2,224,086.72</b></u></u> | <u><u><b>2,758,918.15</b></u></u> |

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

**4. DEFERRED REVENUE**

|  | <b>2023 \$</b>           | <b>2022 \$</b>           |
|--|--------------------------|--------------------------|
| Agrena – Future Advertising Sign Rental              | 0.00                     | 1,012.50                 |
| Prepaid Taxes  | 14,703.39                | 30,346.39                |
| Public Health – AHS Community Grant- Operating       | 2,753.84                 | 13,943.18                |
| Yellowhead East Covid Support Grant                  | 5,500.00                 | 7,500.00                 |
| 2020 ACP Grant – BRWC - Operating                    | 0.00                     | 7,661.35                 |
| Alberta Blue Cross – Musical Playground Grant        | 0.00                     | 50,000.00                |
| Municipal Sustainability Initiative Operating Grant  | 152,920.00               | 0.00                     |
| Federal Gas Tax Fund Grant (Arena Retrofit)- Capital | <u>91,140.95</u>         | <u>105,556.40</u>        |
|  | <b><u>267,018.18</u></b> | <b><u>216,019.82</u></b> |

Businesses may enter into a 3 year contract for advertising signs that are placed in the Agrena.

Prepaid taxes are recorded as credit balances on the tax roll.

Operating and Capital Grants provide funding for specific projects for future years.

**5. EMPLOYEE BENEFITS OBLIGATIONS**

|                               | <b>2023 \$</b> | <b>2022 \$</b> |
|-------------------------------|----------------|----------------|
| Vacation and overtime accrued | 276,325.45     | 262,665.81     |

The Vacation and Overtime liability is comprised of vacation and overtime that employees are deferring to future years. Employees have either earned (and are vested) or are entitled to these benefits and earnings within the next budgetary year.

**6. ASSET RETIREMENT OBLIGATION**

**Landfill**

The Town operates a landfill site and is legally required to perform closure and post-closure activities upon retirement of this site. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control and visual inspection. A liability for the total obligation, which was incurred when the site started accepting waste, irrespective of volume of waste accepted has been accrued. The Town estimates that no obligation is incurred incrementally due to the volume of waste accepted, therefore, no further obligation is being accrued based on volume of waste accepted. Undiscounted future cash flows expected are a closure cost in the year 2030 of \$620,520.00 with annual post-closure activities starting in 2031 of \$12,633.00 per year, increasing at an annual inflation rate of 3.3% for 25 years to year 2055.

**Asbestos Abatement**

The Town owns three buildings which contain asbestos and therefore the Town is legally required to perform asbestos abatement activities upon renovation or demolition of these buildings. Abatement activities include handling and disposing of the asbestos in a prescribed

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

manner when it is disturbed. Undiscounted future cash flows expected are an abatement cost in the following years:

2040 – Abatement Cost of \$193,162  
 2048 – Abatement Cost of \$65,159  
 2050 – Abatement Cost of \$87,693

The estimated total liability is based on the sum of discounted future cash flows for abatement activities and assuming annual inflation of 2.5%.

**Total Asset Retirement Obligations**

|                                  | <b>2023</b>       |
|----------------------------------|-------------------|
| Balance, Beginning of Year       | 591,093.93        |
| Accretion Expense                | 17,780.05         |
| <b>Estimated Total Liability</b> | <b>608,873.98</b> |

**7. CONTAMINATED SITES LIABILITY**

On January 1, 2015, the Town adopted PS 3260 Liability for Contaminated Sites. The standard was applied on a retroactive basis and did not result in any adjustments to the financial liabilities, tangible capital assets or accumulated surplus of the Town.

**8. LONG-TERM DEBT**

|                          | <b>2023 \$</b>      | <b>2022 \$</b>      |
|--------------------------|---------------------|---------------------|
| Tax supported debentures | 3,885,211.82        | 4,049,387.62        |
| Bank loans               | <u>0.00</u>         | <u>0.00</u>         |
|                          | <u>3,885,211.82</u> | <u>4,049,387.62</u> |

The current portion of the long-term debt amounts to \$ 164,175.80 (2022 - \$159,119.23).

Interest on long-term debt amounted to \$ 126,393.20 (2022 - \$ 131,449.77).

Principal and interest repayments are as follows:

|           | <b>Principal \$</b> | <b>Interest \$</b> | <b>Total \$</b>     |
|-----------|---------------------|--------------------|---------------------|
| 2024      | 169,393.07          | 121,175.93         | 290,569.00          |
| 2025      | 174,776.14          | 115,792.86         | 290,569.00          |
| 2026      | 180,330.26          | 110,238.74         | 290,569.00          |
| 2027      | 186,060.89          | 104,508.11         | 290,569.00          |
| 2028      | 191,973.64          | 98,595.36          | 290,569.00          |
| 2029-2041 | <u>2,982,677.82</u> | <u>649,434.68</u>  | <u>3,632,112.50</u> |
|           | 3,885,211.82        | 1,199,745.68       | 5,084,957.50        |

**Town of Barrhead  
Notes to Financial Statements  
For the Year Ended December 31, 2023**

**9. DEBT LIMITS AND DEBT SERVICING LIMIT**

Section 276(2) of the MGA requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Town of Barrhead are to be disclosed as follows:

|                                       | <b>2023 \$</b>      | <b>2022 \$</b>      |
|---------------------------------------|---------------------|---------------------|
| Total Debt Limit                      | 21,870,300.00       | 19,842,396.00       |
| Total Debt                            | <u>3,885,212.00</u> | <u>4,049,388.00</u> |
| Amount of Debt Limit Unused           | 17,985,088.00       | 15,793,008.00       |
| <br>                                  |                     |                     |
| Debt Servicing Limit                  | 3,645,050.00        | 3,307,066.00        |
| Debt Servicing                        | <u>290,569.00</u>   | <u>290,569.00</u>   |
| Amount of Debt Servicing Limit Unused | 3,354,481.00        | 3,016,497.00        |

**10. EQUITY IN TANGIBLE CAPITAL ASSETS**

|                                       | <b>2023 \$</b>        | <b>2022 \$</b>        |
|---------------------------------------|-----------------------|-----------------------|
| Tangible Capital Assets (Schedule 2)  | 128,798,685.68        | 126,431,695.77        |
| Accumulated Amortization (Schedule 2) | (59,598,190.17)       | (57,882,682.49)       |
| Long-term Debt (Note 8)               | <u>(3,885,211.82)</u> | <u>(4,049,387.62)</u> |
|                                       | <u>65,315,283.69</u>  | <u>64,499,625.66</u>  |

**11. ACCUMULATED SURPLUS**

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets.

|                                    | <b>2023 \$</b>    | <b>2022 \$</b>    |
|------------------------------------|-------------------|-------------------|
| Unrestricted Surplus (Deficit)     | 305,564           | 286,519           |
| Restricted Surplus                 |                   |                   |
| Tax Rate Stabilization             | 921,575           | 819,006           |
| Roads                              | 918,836           | 592,172           |
| Water                              | 1,640,237         | 1,682,203         |
| Sewer                              | 1,907,794         | 1,552,762         |
| Garbage, Landfill, Recycling       | 328,816           | 246,304           |
| Building Replacement & Renovations | 983,433           | 730,825           |
| Land Improvements                  | 1,101,098         | 1,093,728         |
| General Equipment Replacement      | <u>928,514</u>    | <u>635,179</u>    |
|                                    | 8,730,303         | 7,352,179         |
| <br>                               |                   |                   |
| Equity in Tangible Capital Assets  | 64,706,410        | 64,499,626        |
| <br>                               |                   |                   |
| <b>TOTAL ACCUMULATED SURPLUS</b>   | <b>73,742,277</b> | <b>72,138,324</b> |

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

**12. SEGMENTED DISCLOSURE**

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

Refer to the Schedule of Segmented Disclosure (Schedule 6).

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**13. TRUST FUNDS**

|                                    | <b>2023 \$</b>          | <b>2022 \$</b>          |
|------------------------------------|-------------------------|-------------------------|
| Columbarium Trust – Perpetual Care | 28,884.13               | 27,714.13               |
| Tax Sale Trust                     | <u>9,825.26</u>         | <u>9,825.26</u>         |
|                                    | <u><b>38,709.39</b></u> | <u><b>37,539.39</b></u> |

The Town of Barrhead has an agreement with Rose Garden Chapels Ltd. to hold, in trust monies paid for perpetual care for the columbarium. Once all blocks have been sold the Town will assume responsibility of the columbarium.

The Town of Barrhead held one tax sale in 2021. The surplus funds from this sale have been put into a tax sale reserve where they will be held until 2031.

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**14. SALARY AND BENEFITS DISCLOSURE**

|                                  | <b>2023<br/>Salary</b> | <b>2023<br/>Benefits &amp;<br/>Allowance</b> | <b>2023 \$</b> | <b>2022 \$</b> |
|----------------------------------|------------------------|--|----------------|----------------|
| <b><u>Mayor</u></b>              |                        |  |                |                |
| McKenzie, David                  | 42,636                 | 5,927  | <b>48,563</b>  | 46,703         |
| <b><u>Councillors</u></b>        |                        |  |                |                |
| Assaf, Ty                        | 32,699                 | 9,808  | <b>42,507</b>  | 41,090         |
| Kluin, Dausen                    | 27,516                 | 1,546  | <b>29,062</b>  | 33,427         |
| Klumph, Rod                      | 29,237                 | 4,227  | <b>33,464</b>  | 33,828         |
| Oswald, Anthony                  | 30,968                 | 9,138  | <b>40,106</b>  | 36,427         |
| Sawatzky, Dave                   | 29,700                 | 8,398  | <b>38,098</b>  | 33,010         |
| Smith, Don                       | 32,981                 | 10,804                                       | <b>43,785</b>  | 35,580         |
| <b><u>Appointed Officers</u></b> |                        |  |                |                |
| Chief Administrative Officer (1) | 199,665                | 28,073                                       | <b>227,738</b> | 222,728        |
| Designated Officers (3)          | 290,232                | 38,025                                       | <b>328,257</b> | 314,323        |

Salary includes regular base pay, lump sum payments, honoraria and any other direct cash remuneration.

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

Employer's share of all employee benefits and contributions or payments made on behalf of employees include pension, health care, dental coverage, vision coverage, group life insurance, accidental death and dismemberment, travel and subsistence and professional development.

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**15. LOCAL AUTHORITIES PENSION PLAN**

Employees of the Town of Barrhead participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Public Sector Pension Plans Act. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund. Contributions for current service are recorded as expenditures in the year in which they become due.

|   | <b>2023 \$</b>           | <b>2022 \$</b>           |
|---|--------------------------|--------------------------|
| Current Service Contributions By Employer | 250,085.07               | 242,104.61               |
| Current Service Contributions By Employee | <u>222,895.72</u>        | <u>216,263.43</u>        |
|   | <b><u>472,980.79</u></b> | <b><u>458,368.04</u></b> |

The Town of Barrhead is required to make current service contributions to the Plan of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 12.23% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 11.23% on pensionable salary above this amount.

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**16. CONTINGENCIES**

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

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**17. FINANCIAL INSTRUMENTS**

The Town's financial instruments consist of cash and temporary investments, accounts receivable, investments, debt charges recoverable, bank indebtedness, accounts payable and accrued liabilities, deposit liabilities, requisition over-levy, and long-term debt. It is management's opinion that the Town is not exposed to significant interest or currency risks arising from these financial instruments.

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2023**

The Town is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Town provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

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

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**18. APPROVAL OF FINANCIAL STATEMENTS**

Council and Management have approved these financial statements.

# **FINANCIAL INFORMATION RETURN**

## **Town of Barrhead (0014)**

For the Year Ending December 31, 2023

The information contained in this  
Financial Information Return is presented  
fairly to the best of my knowledge.

**Jennifer Mantay, Director of Corporate Services**

\_\_\_\_\_  
Name

**February 22, 2024**

\_\_\_\_\_  
Date



## AUDITOR'S REPORT FINANCIAL INFORMATION RETURN

To the Members of Council of the Town of Barrhead



### **Opinion**

We have audited the municipal financial information return of the Municipality of the Town of Barrhead which comprises of the statement of financial position for the year ended December 31, 2023, and the consolidated statements of comprehensive income, changes in equity and cash flows for the year ended December 31, 2023.

In our opinion, the accompanying financial information return statements present fairly, in all material respects, the financial position of the Town of Barrhead as at December 31, 2023, the results of its operations, change in its net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

It is understood that this report, as requested by the Minister of Alberta Municipal Affairs, is to be used primarily for statistical purposes. We have issued an audit report dated February 8, 2024 on the financial statements of the Town of Barrhead for the year ended December 31, 2023 and reference should be made to those audited financial statements for complete information.

### **Basis for Opinion**

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Town of Barrhead in accordance with the ethical requirements that are relevant to our audit of the financial information return 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.

### **Emphasis of Matter – Basis of Accounting**

The financial information return is prepared to assist the Town of Barrhead to meet the requirements of the *Municipal Government Act* (Section 277(1)). As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

## ***Responsibilities of Management and Those charged with Governance for the Financial Information Return***

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

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

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

## ***Auditor's Responsibility for the Financial Information Return***

Our objectives are to obtain reasonable assurance about whether the financial information return as a whole is 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 this financial information return.

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

- Identify and assess the risks of material misstatement of the financial information return, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Barrhead's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial information return, and whether the financial information return represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The engagement partner on the audit resulting in this independent auditor's report is:

Barrhead, Alberta  
February 22, 2024



Scott Elly

Ellerington LLP  
Chartered Professional Accountants

FINANCIAL POSITION

|  | Total           |
|--|-----------------|
|  | 1               |
| <b>Assets</b>                                      | 0010            |
| Cash and Temporary Investments .....               | 0020 7,420,960  |
| Taxes and Grants in Place of Taxes Receivable..... | 0030            |
| . Current .....                                    | 0040 102,310    |
| . Arrears .....                                    | 0050 62,513     |
| . Allowance .....                                  | 0060            |
| Receivable From Other Governments .....            | 0070 1,502,400  |
| Loans Receivable .....                             | 0080            |
| Trade and Other Receivables .....                  | 0090 546,283    |
| Debt Charges Recoverable.....                      | 0095            |
| Inventories Held for Resale                        | 0130            |
| . Land .....                                       | 0140            |
| . Other .....                                      | 0150            |
| Long Term Investments                              | 0170            |
| . Federal Government .....                         | 0180            |
| . Provincial Government .....                      | 0190            |
| . Local Governments .....                          | 0200            |
| . Other .....                                      | 0210            |
| Other Current Assets .....                         | 0230 1,014      |
| Other Long Term Assets .....                       | 0240 29,340     |
|  | 0250            |
| <b>Total Financial Assets</b>                      | 0260 9,664,820  |
| <b>Liabilities</b>                                 | 0270            |
| Temporary Loans Payable .....                      | 0280            |
| Payable To Other Governments .....                 | 0290 159,556    |
| Accounts Payable & Accrued Liabilities .....       | 0300 316,767    |
| Deposit Liabilities .....                          | 0310 37,915     |
| Deferred Revenue .....                             | 0340 267,018    |
| Long Term Debt .....                               | 0350 3,885,212  |
| Other Current Liabilities .....                    | 0360            |
| Asset Retirement Obligations.....                  | 0365 608,874    |
| Other Long Term Liabilities .....                  | 0370            |
|  | 0380            |
| <b>Total Liabilities</b>                           | 0390 5,275,342  |
|  | 0395            |
| <b>Net Financial Assets (Net Debt)</b>             | 0395 4,389,478  |
| <b>Non Financial Assets</b>                        |                 |
| Tangible Capital Assets.....                       | 0400 69,200,495 |
| Inventory for Consumption.....                     | 0410 48,394     |
| Prepaid Expenses .....                             | 0420 103,910    |
| Other.....   | 0430            |
|  | 0440            |
| <b>Total Non-Financial Assets</b>                  | 0440 69,352,799 |
|  | 0450            |
| <b>Accumulated Surplus</b>                         | 0450 73,742,277 |

**CHANGE IN ACCUMULATED OPERATING SURPLUS**

**Schedule 9B**

|   |      | Unrestricted | Restricted | Equity in TCA | Total      |
|---|------|--------------|------------|---------------|------------|
|   |      | 1            | 2          | 3             | 4          |
| Accumulated Operating Surplus - Beginning of Year | 0500 | 286,519      | 7,352,181  | 64,499,624    | 72,138,324 |
| Net Revenue (Expense)                             | 0505 | 1,603,953    |            |               | 1,603,953  |
| Funds Designated For Future Use                   | 0511 | -2,324,224   | 2,324,224  |               |            |
| Restricted Funds - Used for Operations            | 0512 | 4,337        | -4,337     |               |            |
| Restricted Funds - Used for TCA                   | 0513 |              | -941,763   | 941,763       |            |
| Current Year Funds Used for TCA                   | 0514 | -1,188,072   |            | 1,188,072     |            |
| Donated and Contributed TCA                       | 0516 |              |            |               |            |
| Disposals of TCA                                  | 0517 | 129,969      |            | -129,969      |            |
| Annual Amortization Expense                       | 0518 | 1,957,257    |            | -1,957,257    |            |
| Long Term Debt - Issued                           | 0519 |              |            |               |            |
| Long Term Debt - Repaid                           | 0521 | -164,176     |            | 164,176       |            |
| Capital Debt - Used for TCA                       | 0522 |              |            |               |            |
|   | 0523 |              |            |               |            |
| Other Adjustments                                 | 0524 |              |            |               |            |
| Accumulated Operating Surplus - End of Year       | 0525 | 305,563      | 8,730,305  | 64,706,409    | 73,742,277 |

**FINANCIAL ACTIVITIES BY FUNCTION**

**Schedule 9C**

|   | Revenue |            | Expense |            |
|---|---------|------------|---------|------------|
|   | 1       |            | 2       |            |
| <b>Total General</b>                            | 0700    | 6,466,415  |         |            |
| <b>Function</b>                                 | 0710    |            | 1150    |            |
| <b>General Government</b>                       | 0720    |            | 1160    |            |
| Council and Other Legislative .....             | 0730    | 4,676      | 1170    | 277,766    |
| General Administration .....                    | 0740    | 68,343     | 1180    | 1,035,078  |
| Other General Government.....                   | 0750    |            | 1190    |            |
| <b>Protective Services</b>                      | 0760    |            | 1200    |            |
| Police .....                                    | 0770    | 41,281     | 1210    | 236,352    |
| Fire .....                                      | 0780    | 1,598,937  | 1220    | 1,917,837  |
| Disaster and Emergency Measures .....           | 0790    | 40         | 1230    | 5,085      |
| Ambulance and First Aid .....                   | 0800    |            | 1240    |            |
| Bylaws Enforcement .....                        | 0810    | 42,835     | 1250    | 162,680    |
| Other Protective Services.....                  | 0820    |            | 1260    | 55,523     |
| <b>Transportation</b>                           | 0830    |            | 1270    |            |
| Common and Equipment Pool .....                 | 0840    | 32,815     | 1280    | 713,600    |
| Roads, Streets, Walks, Lighting .....           | 0850    | 445,316    | 1290    | 1,380,345  |
| Airport .....                                   | 0860    |            | 1300    | 10,632     |
| Public Transit .....                            | 0870    |            | 1310    |            |
| Storm Sewers and Drainage .....                 | 0880    |            | 1320    | 35,290     |
| Other Transportation .....                      | 0890    |            | 1330    |            |
| <b>Environmental Use and Protection</b>         | 0900    |            | 1340    |            |
| Water Supply and Distribution .....             | 0910    | 2,918,342  | 1350    | 2,844,296  |
| Wastewater Treatment and Disposal .....         | 0920    | 832,555    | 1360    | 542,347    |
| Waste Management .....                          | 0930    | 1,407,269  | 1370    | 530,519    |
| Other Environmental Use and Protection .....    | 0940    |            | 1380    |            |
| <b>Public Health and Welfare</b>                | 0950    |            | 1390    |            |
| Family and Community Support .....              | 0960    | 401,569    | 1400    | 477,068    |
| Day Care .....                                  | 0970    |            | 1410    |            |
| Cemeteries and Crematoriums .....               | 0980    | 33,655     | 1420    | 21,924     |
| Other Public Health and Welfare .....           | 0990    | 11,189     | 1430    | 11,189     |
| <b>Planning and Development</b>                 | 1000    |            | 1440    |            |
| Land Use Planning, Zoning and Development ..... | 1010    | 21,094     | 1450    | 121,480    |
| Economic/Agricultural Development .....         | 1020    |            | 1460    | 132,311    |
| Subdivision Land and Development .....          | 1030    |            | 1470    |            |
| Public Housing Operations .....                 | 1040    |            | 1480    |            |
| Land, Housing and Building Rentals .....        | 1050    |            | 1490    |            |
| Other Planning and Development.....             | 1060    |            | 1500    |            |
| <b>Recreation and Culture</b>                   | 1070    |            | 1510    |            |
| Recreation Boards .....                         | 1080    |            | 1520    |            |
| Parks and Recreation .....                      | 1090    | 1,350,142  | 1530    | 3,364,470  |
| Culture: Libraries, Museums, Halls .....        | 1100    | 5,157      | 1540    | 238,158    |
| Convention Centres .....                        | 1110    |            | 1550    |            |
| Other Recreation and Culture.....               | 1120    |            | 1560    |            |
| <b>Other Utilities</b>                          | 1125    |            | 1565    |            |
| Gas .....                                       | 1126    |            | 1566    |            |
| Electric .....                                  | 1127    |            | 1567    |            |
| Other Utilities.....                            | 1128    |            | 1568    |            |
| <b>Other</b> .....                              | 1130    | 51,741     | 1570    | 15,468     |
| <b>Total Revenue/Expense</b>                    | 1140    | 15,733,371 | 1580    | 14,129,418 |
| <b>Net Revenue/Expense</b>                      |         |            | 1590    | 1,603,953  |

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

|  |      | Total             |
|--|------|-------------------|
|  |      | 1                 |
| Revenues   | 1700 |                   |
| Taxation and Grants in Place                               | 1710 |                   |
| . Property (net municipal, excluding requisitions).....    | 1720 | 5,344,534         |
| . Business .....   | 1730 |                   |
| . Business Revitalization Zone .....                       | 1740 |                   |
| . Special .....  | 1750 |                   |
| . Well Drilling .....                                      | 1760 |                   |
| . Local Improvement .....                                  | 1770 |                   |
| Sales To Other Governments .....                           | 1790 |                   |
| Sales and User Charges .....                               | 1800 | 4,964,932         |
| Penalties and Costs on Taxes .....                         | 1810 | 48,892            |
| Licenses and Permits .....                                 | 1820 | 42,237            |
| Fines .....  | 1830 | 39,892            |
| Franchise and Concession Contracts .....                   | 1840 | 932,989           |
| Returns on Investments (incl. Portfolio Investments) ..... | 1850 | 424,097           |
| Rentals .....  | 1860 | 401,695           |
| Insurance Proceeds .....                                   | 1870 |                   |
| Net Gain on Sale of Tangible Capital Assets .....          | 1880 |                   |
| Contributed and Donated Assets.....                        | 1885 |                   |
| Federal Government Operating Transfers .....               | 1892 | 2,880             |
| Federal Government Capital Transfers .....                 | 1902 | 19,366            |
| Provincial Government Operating Transfers .....            | 1912 | 497,839           |
| Provincial Government Capital Transfers .....              | 1922 | 749,953           |
| Local Government Operating Transfers .....                 | 1931 | 1,456,507         |
| Local Government Capital Transfers .....                   | 1932 | 383,852           |
| Transfers From Local Boards and Agencies .....             | 1940 |                   |
| Developer Agreements .....                                 | 1960 |                   |
| Offsite Levies .....                                       | 1962 | 3,150             |
| Other Revenues .....                                       | 1970 | 420,556           |
| <b>Total Revenue</b>                                       | 1980 | <b>15,733,371</b> |
| Expenses   | 1990 |                   |
| Salaries, Wages, and Benefits .....                        | 2000 | 5,436,343         |
| Contracted and General Services .....                      | 2010 | 3,604,560         |
| Purchases from Other Governments .....                     | 2020 | 252               |
| Materials, Goods, Supplies, and Utilities .....            | 2030 | 2,085,050         |
| Provision For Allowances .....                             | 2040 | 798               |
| Transfers to Other Governments .....                       | 2050 | 527,039           |
| Transfers to Local Boards and Agencies .....               | 2060 | 599,689           |
| Transfers to Individuals and Organizations .....           | 2070 | 14,060            |
| Bank Charges and Short Term Interest .....                 | 2080 | 7,614             |
| Interest on Operating Long Term Debt .....                 | 2090 |                   |
| Interest on Capital Long Term Debt .....                   | 2100 | 126,393           |
| Accretion of Asset Retirement Obligations.....             | 2105 | 17,780            |
| Amortization of Tangible Capital Assets .....              | 2110 | 1,957,257         |
| Net Loss on Sale of Tangible Capital Assets.....           | 2125 | 102,215           |
| Write Down of Tangible Capital Assets.....                 | 2127 |                   |
| Other Expenditures .....                                   | 2130 | -349,632          |
| <b>Total Expenses</b>                                      | 2140 | <b>14,129,418</b> |
| <b>Net Revenue (Expense)</b>                               | 2150 | <b>1,603,953</b>  |

**REMEASUREMENT GAINS AND LOSSES**

**Schedule 9Q**

|   |      |                      |
|---|------|----------------------|
| Accumulated remeasurement gains (losses) at beginning of year ..... | 2171 | <input type="text"/> |
| Gains .....   | 2172 | <input type="text"/> |
| Losses .....  | 2174 | <input type="text"/> |
| Amounts reclassified to Statement of Operations .....               | 2176 | <input type="text"/> |
| Net Remeasurement gains (losses) for the year .....                 | 2178 | <input type="text"/> |
| Accumulated remeasurement gains (losses) at end of year .....       | 2180 | <input type="text"/> |

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

|   |      | Revenue                |                              | Expenses                    |   |
|---|------|------------------------|------------------------------|-----------------------------|---|
|   |      | Sales and User Charges | Provincial Capital Transfers | Annual Amortization Expense | Capital Long Term Debt Interest Expense |
|   |      | 1                      | 2                            | 3                           | 4                                       |
| General Government                              | 2200 |                        |                              |                             |   |
| Council and Other Legislative .....             | 2210 |                        |                              |                             |   |
| General Administration .....                    | 2220 | 22,397                 |                              | 61,943                      |   |
| Other General Government.....                   | 2230 |                        |                              |                             |   |
| Protective Services                             | 2240 |                        |                              |                             |   |
| Police .....                                    | 2250 |                        |                              | 14,975                      |   |
| Fire .....                                      | 2260 | 594,051                |                              | 146,363                     |   |
| Disaster and Emergency Measures .....           | 2270 |                        |                              | 365                         |   |
| Ambulance and First Aid .....                   | 2280 |                        |                              |                             |   |
| Bylaws Enforcement .....                        | 2290 | 1,400                  |                              | 7,391                       |   |
| Other Protective Services.....                  | 2300 |                        |                              |                             |   |
| Transportation                                  | 2310 |                        |                              |                             |   |
| Common and Equipment Pool .....                 | 2320 | 9,256                  |                              | 208,375                     |   |
| Roads, Streets, Walks, Lighting .....           | 2330 |                        | 368,856                      | 255,574                     |   |
| Airport .....                                   | 2340 |                        |                              | 5,272                       |   |
| Public Transit .....                            | 2350 |                        |                              |                             |   |
| Storm Sewers and Drainage .....                 | 2360 |                        |                              | 24,140                      |   |
| Other Transportation .....                      | 2370 |                        |                              |                             |   |
| Environmental Use and Protection                | 2380 |                        |                              |                             |   |
| Water Supply and Distribution .....             | 2390 | 2,738,228              |                              | 209,636                     |   |
| Wastewater Treatment and Disposal .....         | 2400 | 649,616                |                              | 178,781                     |   |
| Waste Management .....                          | 2410 | 561,257                | 304,000                      | 181,008                     |   |
| Other Environmental Use and Protection .....    | 2420 |                        |                              |                             |   |
| Public Health and Welfare                       | 2430 |                        |                              |                             |   |
| Family and Community Support .....              | 2440 |                        |                              |                             |   |
| Day Care .....                                  | 2450 |                        |                              |                             |   |
| Cemeteries and Crematoriums .....               | 2460 | 27,850                 |                              | 1,676                       |   |
| Other Public Health and Welfare .....           | 2470 |                        |                              |                             |   |
| Planning and Development                        | 2480 |                        |                              |                             |   |
| Land Use Planning, Zoning and Development ..... | 2490 | 1,360                  |                              |                             |   |
| Economic/Agricultural Development .....         | 2500 |                        |                              | 760                         |   |
| Subdivision Land and Development .....          | 2510 |                        |                              |                             |   |
| Public Housing Operations .....                 | 2520 |                        |                              |                             |   |
| Land, Housing and Building Rentals .....        | 2530 |                        |                              |                             |   |
| Other Planning and Development.....             | 2540 |                        |                              |                             |   |
| Recreation and Culture                          | 2550 |                        |                              |                             |   |
| Recreation Boards .....                         | 2560 |                        |                              |                             |   |
| Parks and Recreation .....                      | 2570 | 357,510                | 77,097                       | 659,860                     | 126,393                                 |
| Culture: Libraries, Museums, Halls .....        | 2580 | 2,007                  |                              | 1,138                       |   |
| Convention Centres .....                        | 2590 |                        |                              |                             |   |
| Other Recreation and Culture.....               | 2600 |                        |                              |                             |   |
| Other Utilities                                 | 2605 |                        |                              |                             |   |
| Gas .....                                       | 2606 |                        |                              |                             |   |
| Electric .....                                  | 2607 |                        |                              |                             |   |
| Other Utilities.....                            | 2608 |                        |                              |                             |   |
| Other .....                                     | 2610 |                        |                              |                             |   |
| <b>Total</b>                                    | 2620 | 4,964,932.00           | 749,953.00                   | 1,957,257.00                | 126,393.00                              |

TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

Schedule 9F

|   |             | Tangible Capital Assets |                        | Capital Long Term Debt |                      |
|---|-------------|-------------------------|------------------------|------------------------|----------------------|
|   |             | Purchased               | Donated or Contributed | Principal Additions    | Principal Reductions |
|   |             | 1                       | 2                      | 3                      | 4                    |
| General Government                              | 2700        |                         |                        |                        |                      |
| Council and Other Legislative .....             | 2710        |                         |                        |                        |                      |
| General Administration .....                    | 2720        | 17,982                  |                        |                        |                      |
| Other General Government.....                   | 2730        |                         |                        |                        |                      |
| Protective Services                             | 2740        |                         |                        |                        |                      |
| Police .....                                    | 2750        | 43,924                  |                        |                        |                      |
| Fire .....                                      | 2760        | 142,579                 |                        |                        |                      |
| Disaster and Emergency Measures .....           | 2770        |                         |                        |                        |                      |
| Ambulance and First Aid .....                   | 2780        |                         |                        |                        |                      |
| Bylaws Enforcement .....                        | 2790        |                         |                        |                        |                      |
| Other Protective Services.....                  | 2800        |                         |                        |                        |                      |
| Transportation                                  | 2810        |                         |                        |                        |                      |
| Common and Equipment Pool .....                 | 2820        | 23,780                  |                        |                        |                      |
| Roads, Streets, Walks, Lighting .....           | 2830        | 393,334                 |                        |                        |                      |
| Airport .....                                   | 2840        |                         |                        |                        |                      |
| Public Transit .....                            | 2850        |                         |                        |                        |                      |
| Storm Sewers and Drainage .....                 | 2860        |                         |                        |                        |                      |
| Other Transportation .....                      | 2870        |                         |                        |                        |                      |
| Environmental Use and Protection                | 2880        |                         |                        |                        |                      |
| Water Supply and Distribution .....             | 2890        | 328,798                 |                        |                        |                      |
| Wastewater Treatment and Disposal .....         | 2900        | 113,957                 |                        |                        |                      |
| Waste Management .....                          | 2910        | 1,018,407               |                        |                        |                      |
| Other Environmental Use and Protection .....    | 2920        |                         |                        |                        |                      |
| Public Health and Welfare                       | 2930        |                         |                        |                        |                      |
| Family and Community Support .....              | 2940        |                         |                        |                        |                      |
| Day Care .....                                  | 2950        |                         |                        |                        |                      |
| Cemeteries and Crematoriums .....               | 2960        | 9,499                   |                        |                        |                      |
| Other Public Health and Welfare .....           | 2970        |                         |                        |                        |                      |
| Planning and Development                        | 2980        |                         |                        |                        |                      |
| Land Use Planning, Zoning and Development ..... | 2990        |                         |                        |                        |                      |
| Economic/Agricultural Development .....         | 3000        |                         |                        |                        |                      |
| Subdivision Land and Development .....          | 3010        |                         |                        |                        |                      |
| Public Housing Operations .....                 | 3020        |                         |                        |                        |                      |
| Land, Housing and Building Rentals .....        | 3030        |                         |                        |                        |                      |
| Other Planning and Development.....             | 3040        |                         |                        |                        |                      |
| Recreation and Culture                          | 3050        |                         |                        |                        |                      |
| Recreation Boards .....                         | 3060        |                         |                        |                        |                      |
| Parks and Recreation .....                      | 3070        | 611,411                 |                        |                        | 164,176              |
| Culture: Libraries, Museums, Halls .....        | 3080        | 35,038                  |                        |                        |                      |
| Convention Centres .....                        | 3090        |                         |                        |                        |                      |
| Other Recreation and Culture.....               | 3100        |                         |                        |                        |                      |
| Other Utilities                                 | 3105        |                         |                        |                        |                      |
| Gas .....                                       | 3106        |                         |                        |                        |                      |
| Electric .....                                  | 3107        |                         |                        |                        |                      |
| Other Utilities.....                            | 3108        |                         |                        |                        |                      |
| Other .....                                     | 3110        |                         |                        |                        |                      |
| <b>Total</b>                                    | <b>3120</b> | <b>2,738,709.00</b>     |                        |                        | <b>164,176.00</b>    |

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

|   |      | Balance at<br>Beginning of<br>Year<br>1 | Additions<br>2 | Reductions<br>3 | Balance at<br>End of Year<br>4 |
|---|------|---|----------------|-----------------|--------------------------------|
| <b>Tangible Capital Assets - Cost</b>     |      |   |                |                 |                                |
| Engineered Structures                     | 3200 |   |                |                 |                                |
| Roadway Systems.....                      | 3201 | 44,856,846                              | 895,945        |                 | 45,752,791                     |
| Light Rail Transit Systems.....           | 3202 |   |                |                 |                                |
| Water Systems.....                        | 3203 | 12,168,859                              |                |                 | 12,168,859                     |
| Wastewater Systems.....                   | 3204 | 14,639,903                              | 74,298         |                 | 14,714,201                     |
| Storm Systems.....                        | 3205 | 6,445,069                               |                |                 | 6,445,069                      |
| Fibre Optics.....                         | 3206 |   |                |                 |                                |
| Electricity Systems.....                  | 3207 |   |                |                 |                                |
| Gas Distribution Systems.....             | 3208 |   |                |                 |                                |
| Total Engineered Structures .....         | 3210 | 78,110,677                              | 970,243        |                 | 79,080,920                     |
| Construction In Progress.....             | 3219 | 4,521,494                               | -4,495,049     |                 | 26,445                         |
| Buildings .....                           | 3220 | 27,868,843                              | 238,921        |                 | 28,107,764                     |
| Machinery and Equipment .....             | 3230 | 8,418,086                               | 4,803,333      | 19,990          | 13,201,429                     |
| Land .....                                | 3240 | 1,389,709                               |                |                 | 1,389,709                      |
| Land Improvements.....                    | 3245 | 1,884,675                               | 1,041,535      | 89,489          | 2,836,721                      |
| Vehicles .....                            | 3250 | 4,238,212                               | 179,726        | 262,240         | 4,155,698                      |
| <b>Total Capital Property Cost</b>        | 3260 | 126,431,696.00                          | 2,738,709.00   | 371,719.00      | 128,798,686.00                 |
| <b>Accumulated Amortization</b>           |      |   |                |                 |                                |
| Engineered Structures                     | 3270 |   |                |                 |                                |
| Roadway Systems                           | 3271 | 23,434,139                              | 329,864        |                 | 23,764,003                     |
| Light Rail Transit Systems                | 3272 |   |                |                 |                                |
| Water Systems                             | 3273 | 6,889,988                               | 153,879        |                 | 7,043,867                      |
| Wastewater Systems                        | 3274 | 9,108,135                               | 129,818        |                 | 9,237,953                      |
| Storm Systems                             | 3275 | 5,123,269                               | 24,140         |                 | 5,147,409                      |
| Fibre Optics                              | 3276 |   |                |                 |                                |
| Electricity Systems                       | 3277 |   |                |                 |                                |
| Gas Distribution Systems                  | 3278 |   |                |                 |                                |
| Total Engineered Structures .....         | 3280 | 44,555,531                              | 637,701        |                 | 45,193,232                     |
| Buildings .....                           | 3290 | 6,515,783                               | 591,058        |                 | 7,106,841                      |
| Machinery and Equipment .....             | 3300 | 3,843,905                               | 478,271        | 8,995           | 4,313,181                      |
| Land .....                                | 3310 |   |                |                 |                                |
| Land Improvements.....                    | 3315 | 1,235,783                               | 61,014         | 63,395          | 1,233,402                      |
| Vehicles .....                            | 3320 | 1,731,682                               | 189,213        | 169,360         | 1,751,535                      |
| <b>Total Accumulated Amortization</b>     | 3330 | 57,882,684.00                           | 1,957,257.00   | 241,750.00      | 59,598,191.00                  |
| <b>Net Book Value of Capital Property</b> | 3340 | 68,549,012                              |                |                 | 69,200,495                     |
| <b>Capital Long Term Debt (Net)</b>       | 3350 | 4,049,388                               |                |                 | 3,885,212                      |
| <b>Asset Retirement Obligation</b>        | 3355 |   |                |                 | 608,874                        |
| <b>Equity in Tangible Capital Assets</b>  | 3400 | 64,499,624.00                           |                |                 | 64,706,409.00                  |

**LONG TERM DEBT SUPPORT**

**Schedule 9H**

|   | Operating Purposes<br>1 | Capital Purposes<br>2 | Total<br>3   |
|---|-------------------------|-----------------------|--------------|
| <b>Long Term Debt Support</b>                 | 3405                    |                       |              |
| Supported by General Tax Levies .....         | 3410                    | 3,885,212             | 3,885,212    |
| Supported by Special Levies .....             | 3420                    |                       |              |
| Supported by Utility Rates .....              | 3430                    |                       |              |
| Other .....                                   | 3440                    |                       |              |
| <b>Total Long Term Debt Principal Balance</b> | 3450                    | 3,885,212.00          | 3,885,212.00 |

**LONG TERM DEBT SOURCES**

**Schedule 9I**

|   | Operating Purposes<br>1 | Capital Purposes<br>2 | Total<br>3   |
|---|-------------------------|-----------------------|--------------|
| Loans to Local Authorities .....              | 3500                    | 3,885,212             | 3,885,212    |
| Canada Mortgage and Housing Corporation ..... | 3520                    |                       |              |
| Mortgage Borrowing .....                      | 3600                    |                       |              |
| Other .....                                   | 3610                    |                       |              |
| <b>Total Long Term Debt Principal Balance</b> | 3620                    | 3,885,212.00          | 3,885,212.00 |

**FUTURE LONG TERM DEBT REPAYMENTS**

**Schedule 9J**

|                                     | Operating Purposes<br>1 | Capital Purposes<br>2 | Total<br>3   |
|-------------------------------------|-------------------------|-----------------------|--------------|
| <b>Principal Repayments by Year</b> | 3700                    |                       |              |
| Current + 1 .....                   | 3710                    | 169,393               | 169,393      |
| Current + 2 .....                   | 3720                    | 174,776               | 174,776      |
| Current + 3 .....                   | 3730                    | 180,330               | 180,330      |
| Current + 4 .....                   | 3740                    | 186,061               | 186,061      |
| Current + 5 .....                   | 3750                    | 191,974               | 191,974      |
| Thereafter .....                    | 3760                    | 2,982,678             | 2,982,678    |
| <b>Total Principal</b>              | 3770                    | 3,885,212.00          | 3,885,212.00 |
| <b>Interest by Year</b>             | 3780                    |                       |              |
| Current + 1 .....                   | 3790                    | 121,176               | 121,176      |
| Current + 2 .....                   | 3800                    | 115,793               | 115,793      |
| Current + 3 .....                   | 3810                    | 110,239               | 110,239      |
| Current + 4 .....                   | 3820                    | 104,508               | 104,508      |
| Current + 5 .....                   | 3830                    | 98,595                | 98,595       |
| Thereafter .....                    | 3840                    | 649,435               | 649,435      |
| <b>Total Interest</b>               | 3850                    | 1,199,746.00          | 1,199,746.00 |

**PROPERTY TAXES AND GRANTS IN PLACE**

**Schedule 9K**

|  |          | Property<br>Taxes<br>1 | Grants -<br>in Place<br>2 | Total<br>3    |
|--|----------|------------------------|---------------------------|---------------|
| <b>Net Municipal Property Taxes</b>          |          |                        |                           |               |
| Residential Land and Improvements .....      | 3910     | 3,437,005              | 2,402                     | 3,439,407     |
| <b>Non-Residential</b>                       |          |                        |                           |               |
| Land and Improvements (Excluding M & E)..... | 3935     | 1,689,337              | 40,972                    | 1,730,309     |
| Machinery and Equipment .....                | 3950     | 68,479                 |                           | 68,479        |
| Linear Property .....                        | 3960     | 105,188                |                           | 105,188       |
| Small Business Tax .....                     | 3965     |                        |                           |               |
| Farm Land .....                              | 3980     | 1,151                  |                           | 1,151         |
| Adjustments to Property Taxes .....          | 3990     |                        |                           |               |
| <br>Net Total Municipal Property Taxes       | <br>4000 | <br>5,301,160          | <br>43,374                | <br>5,344,534 |

**Provincial and Seniors Foundation Requisitions**

|  |  |  |          |               |
|--|--|--|----------|---------------|
| <b>Education</b>                           |  |  |          |               |
| Residential/Farm Land .....                |  |  | 4031     | 971,575       |
| Non-Residential .....                      |  |  | 4035     | 438,613       |
| Seniors Lodges .....                       |  |  | 4090     | 60,450        |
| Designated Industrial Property .....       |  |  | 4099     |               |
| Other .....                                |  |  | 4100     |               |
| Adjustments to Requisition Transfers ..... |  |  | 4110     | 631           |
| <br>Total Requisition Transfers            |  |  | <br>4120 | <br>1,471,269 |

**GRANTS IN PLACE OF TAXES**

**Schedule 9L**

|                             |          | Property<br>Taxes<br>1 | Business<br>Taxes<br>2 | Other<br>Taxes<br>3 | Total<br>4 |
|-----------------------------|----------|------------------------|------------------------|---------------------|------------|
| Federal Government .....    | 4200     | 6,398                  |                        |                     | 6,398      |
| Provincial Government ..... | 4210     | 36,976                 |                        |                     | 36,976     |
| Local Government .....      | 4220     |                        |                        |                     |            |
| Other .....                 | 4230     |                        |                        |                     |            |
| <br>Total                   | <br>4240 | <br>43,374             |                        |                     | <br>43,374 |

**SALARIES AND BENEFITS**

**Schedule 9M**

|                                    |          | Salaries<br>1 | Benefits<br>Allowances<br>2 | Severance<br>3 | Total<br>4  |
|------------------------------------|----------|---------------|-----------------------------|----------------|-------------|
| Elected Officials .....            | 4300     | 225,737       | 49,848                      |                | 275,585     |
| Chief Administrative Officer ..... | 4310     | 199,665       | 28,073                      |                | 227,738     |
| Designated Officer(s) .....        | 4320     | 290,232       | 38,025                      |                | 328,257     |
| <br>Total                          | <br>4340 | <br>715,634   | <br>115,946                 |                | <br>831,580 |

**DEBT LIMIT**

**Schedule 9AA**

|                                |      |            |            |
|--------------------------------|------|------------|------------|
| Debt Limit .....               | 5700 | 21,870,300 | 22,446,078 |
| Total Debt .....               | 5710 | 3,885,212  |            |
| Debt Service Limit .....       | 5720 | 3,645,050  | 3,741,013  |
| Total Debt Service Costs ..... | 5730 | 290,569    |            |

Enter prior year Line 3450 Column 2 balance here: 4,049,388.0

**GRANT AND DEFERRED GRANT REVENUE SCHEDULE**

**Schedule 9P**

|  |      |           |
|--|------|-----------|
| <b>Cash and Temporary Investments</b>                              | 8820 | 7,420,960 |
| <b>Restricted Cash by Grant</b>                                    |      |           |
| Municipal Sustainability Initiative Capital                        | 8825 |           |
| Municipal Sustainability Initiative Operating                      | 8826 | 152,920   |
| Canada Community-Building Fund                                     | 8827 | 91,141    |
| Alberta Community Partnership- Intermunicipal Collaboration        | 8828 |           |
| Alberta Community Partnership- Municipal Restructuring             | 8829 |           |
| Alberta Community Partnership- Mediation and Cooperative Processes | 8830 |           |
| Alberta Community Partnership- Municipal Internship                | 8831 |           |
| Alberta Community Partnership- Strategic Initiative                | 8833 |           |
| Local Government Fiscal Framework                                  | 8836 |           |
| Other Grants   | 8835 | 8,254     |
| <b>Total Restricted Cash</b>                                       | 8865 | 252,315   |
| <b>Unrestricted Cash</b>   | 8870 | 7,168,645 |
| <b>Accounts Receivable - Grants</b>                                | 8872 |           |
| <b>Deferred Revenue</b>  | 8875 | 267,018   |
| <b>Deferred Revenue by Grant</b>                                   |      |           |
| Municipal Sustainability Initiative Capital                        | 8880 |           |
| Municipal Sustainability Initiative Operating                      | 8881 | 152,920   |
| Canada Community-Building Fund                                     | 8882 | 91,141    |
| Alberta Community Partnership- Intermunicipal Collaboration        | 8883 |           |
| Alberta Community Partnership- Municipal Restructuring             | 8884 |           |
| Alberta Community Partnership- Mediation and Cooperative Processes | 8885 |           |
| Alberta Community Partnership- Municipal Internship                | 8886 |           |
| Alberta Community Partnership- Strategic Initiative                | 8888 |           |
| Local Government Fiscal Framework                                  | 8891 |           |
| Other Grants   | 8890 | 8,254     |
| <b>Total Deferred Revenue by Grant</b>                             | 8898 | 252,315   |
| <b>Other Deferred Revenue</b>                                      | 8899 | 14,703    |

**2023 Municipal Statistics: Town of Barrhead (0014)**

**Schedule ST**

|   |      |       |
|---|------|-------|
| Total Full-time Positions.....  | 5500 | 42.0  |
| Number of Hamlets (for Specialized Municipalities and Municipal Districts only) ..... | 5515 |       |
| Length of all Open Roads Maintained (km) .....  | 5520 | 62.2  |
| Length of Water Mains (km)  |      |       |
| Municipality Owned Systems .....  | 5555 | 41.4  |
| Service Providers .....   | 5556 |       |
| Co-ops .....  | 5557 |       |
| Regional Systems .....  | 5558 |       |
| Other .....   | 5559 |       |
| Total   | 5560 | 41.4  |
| Length of Wastewater Mains (km)   |      |       |
| Municipality Owned Systems .....  | 5565 | 39.5  |
| Service Providers .....   | 5566 |       |
| Co-ops .....  | 5567 |       |
| Regional Systems .....  | 5568 |       |
| Other .....   | 5569 |       |
| Total   | 5570 | 39.5  |
| Length of Storm Drainage Mains (km) .....   | 5580 | 16.0  |
| Number of Residences (for Summer Villages only) .....                                 | 5590 |       |
| Number of Dwelling Units .....  | 5595 | 1,984 |
| Number of Bridges .....   | 5591 | 3     |

**2023 ASSESSMENT STATISTICS**

|   |      |        |
|---|------|--------|
| Total Assessment Services Costs (\$)  | 5596 | 45,375 |
| Assessment Complaints to the Local Assessment Review Board (LARB)                                     |      |        |
| Number of LARB residential (three or fewer dwelling units) or farm land complaints filed .....        | 5602 | 1      |
| Number of LARB residential (three or fewer dwelling units) or farm land complaints withdrawn .....    | 5604 |        |
| Number of residential (three or fewer dwelling units) or farm land complaints heard by the LARB ..... | 5606 | 1      |
| Number of assessment adjustments made by the LARB .....   | 5608 | 1      |
| Assessment Complaints to the Composite Assessment Review Board (CARB)                                 |      |        |
| Number of CARB residential and non-residential complaints filed .....                                 | 5623 |        |
| Number of CARB residential and non-residential complaints withdrawn .....                             | 5625 |        |
| Number of residential and non-residential complaints heard by the CARB .....                          | 5627 |        |
| Number of residential and non-residential assessment adjustments made by the CARB .....               | 5629 |        |

**2023 PLANNING STATISTICS**

|  |      |               |
|--|------|---------------|
| When was your Municipal Development Plan last approved (date)?   | 5658 | June 25, 2019 |
| Number of development permit applications received.....  | 5660 | 35            |
| Number of development permits issued.....  | 5661 | 35            |
| Average number of days from a development permit application to approval? .....                          | 5669 | 5             |
| Number of building permit applications received.....   | 5677 |               |
| Number of building permits issued.....   | 5668 |               |
| Average number of days from a building permit application to approval? .....                             | 5676 |               |
| Estimated value of construction from development/building permit (\$)                                    |      |               |
| Residential.....   | 5663 | 828,500       |
| Commercial.....  | 5664 | 3,010,160     |
| Industrial.....  | 5665 |               |
| Institutional.....   | 5666 |               |
| Total  | 5667 | 3,838,660.00  |
| Does your municipality issue business licences? .....  | 5671 | Yes           |
| Number of new business licences issued in 2023? .....  | 5672 | 32            |
| Average number of days from a new business licence application to approval? .....                        | 5673 | 2             |
| Number of business licences renewed in 2023? .....   | 5678 | 263           |
| Number of subdivision applications received in 2023? .....   | 5670 | 1             |
| Number of subdivision applications approved in 2023? .....   | 5674 | 1             |
| Average number of days from subdivision application to approval? .....                                   | 5675 | 60.0          |
| Number of land use bylaw amendment applications.....   | 5680 | 1             |
| Number of Subdivision and Development Appeal Board appeals heard.....                                    | 5690 |               |
| Does your municipality have a Subdivision and Development Appeal Board (SDAB) established by bylaw?..... | 5581 | Yes           |
| How many SDAB members are appointed?.....  | 5582 | 3             |
| How many SDAB members are trained?.....  | 5583 | 3             |
| Is the SDAB clerk a designated officer of your municipality?.....  | 5584 | Yes           |

|  |                     |     |
|--|---------------------|-----|
| Has the SDAB clerk completed the SDAB Training? .....                              | 5585                | Yes |
| Is your municipality a member of an intermunicipal SDAB?.....                      | 5586                | No  |
| How many municipalities are members of the intermunicipal SDAB?.....               | 5587                |     |
| Does your municipality have a Community Aggregate Payment Levy (CAPL) bylaw? ..... | 5541                | No  |
| What is the CAPL rate established by bylaw ? (\$ per tonne) .....                  | 5542                |     |
| How much CAPL revenue (\$) was collected in 2023? .....                            | 5543                |     |
| CAPL revenue in 2023 was allocated to: (select all that apply) .....               | 5544                |     |
|  | General Government  |     |
|  | Protective Services |     |
|  | Transportation      |     |
|  | Environmental       |     |
|  | Recreation          |     |
|  | Other               |     |

# REQUEST FOR DECISION

---

**To:** Town Council

**From:** Edward LeBlanc, CAO

**cc:** File

**Date:** March 12, 2024

**Re:** 6:00 p.m. Delegation – Barrhead Community Victim Services Unit Association

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**1.0 PURPOSE:**

To receive a general overview of the Barrhead Community Victim Services Unit Association's current program.

**2.0 BACKGROUND AND DISCUSSION:**

Administration was approached by the Association requesting an opportunity to meet with Town Council in order to provide an update on the Province's re-design plans for the Association and its impact to the Barrhead community.

**3.0 ALTERNATIVES:**

3.1 That Council accepts the presentation from the Barrhead Community Victim Services Unit Association, as information.

3.2 That Council tables the presentation from the Barrhead Community Victim Services Unit Association and request their Administration to provide further information at a future Council Meeting.

**4.0 FINANCIAL IMPLICATIONS:**

None

**5.0 INTERDEPARTMENTAL IMPLICATIONS:**

Not Applicable

**6.0 SENIOR GOVERNMENT IMPLICATIONS:**

Not Applicable

**7.0 POLITICAL/PUBLIC IMPLICATIONS:**

The Barrhead Community Gardens provides an excellent service to the Barrhead community.

**8.0 ATTACHMENTS:**

8.1 Information from the Barrhead Community Victim Services Unit Association dated March 12, 2024.

**9.0 RECOMMENDATION:**

That Council accepts the presentation from the Barrhead Community Gardens, as information.

(original signed by the CAO)  
Edward LeBlanc  
CAO

**Talking points for meeting with Town of Barrhead  
Barrhead Community Victim Services Unit Association (BCVSUA)  
March 12, 2024**

**Margaret Osborne & Morris Vogelzang, BCVSUA Board members**

- Thank yous
- Update and timelines regarding the re-design plans for victim services
  - Zonal model; EARVSS
    - Headquarters in St. Paul; Chairperson & CEO hired
    - Court Support & Navigator individual housed in Barrhead RCMP detachment
    - Grant funding extended through April 1<sup>st</sup> - September 30, 2024; point out the implications of these monies and request a contribution of \$750 for 2024 to support mileage for court and client work.
    - Plans for BCVSUA through September 2024
    - Questions



- Central Alberta District
- Eastern Alberta District
- Southern Alberta District
- Western Alberta District
- Other Police

**Alberta RCMP Detachment Boundaries  
District Boundaries**

Criminal Operations - Alberta RCMP  
 Map Scale: 1:3,100,000  
 File Name: Alberta RCMP Division Maps  
 Layout: Division Map with Districts P11x17



# REQUEST FOR DECISION

---

**To:** Town Council

**From:** Edward LeBlanc, CAO

**cc:** File

**Date:** March 12, 2024

**Re:** Financial Statement Report to December 31, 2023

---

**1.0 PURPOSE:**

For Council to approve the Financial Statement Report to December 31, 2023, as presented.

**2.0 BACKGROUND AND DISCUSSION:**

It has been the practice of Administration to provide Council with interim financial information to offer some insight on the Town's financial activities for both the operational and capital budgets.

**3.0 ALTERNATIVES:**

3.1 Council approves the Financial Statement Report to December 31, 2023, as presented.

3.2 Council tables the Financial Statement Report to December 31, 2023 and instructs Administration to provide additional information and report back to the next Council Meeting.

**4.0 FINANCIAL IMPLICATIONS:**

None

**5.0 INTERDEPARTMENTAL IMPLICATIONS:**

None

**6.0 SENIOR GOVERNMENT IMPLICATIONS:**

None

**7.0 POLITICAL/PUBLIC IMPLICATIONS:**

Not Applicable

**8.0 ATTACHMENTS:**

8.1 Financial Statement Report to December 31, 2023

**9.0 RECOMMENDATION:**

Council approves the Financial Statement Report to December 31, 2023 as presented.

(original signed by the CAO)  
Edward LeBlanc  
CAO

|    | A  | B                     | C                  | D                 | E              |
|----|--|-----------------------|--------------------|-------------------|----------------|
| 1  | TOWN OF BARRHEAD                               |                       |                    |                   |                |
| 2  | Operating Financial Statement by DEPARTMENT    |                       |                    |                   |                |
| 3  | For the Twelve Months Ending December 31, 2023 |                       |                    |                   |                |
| 4  |  | Dec                   | 2023               |                   |                |
| 5  |  | 2023                  | Budget             | Variance          | Variance %     |
| 6  | <b>REVENUES</b>                                |                       |                    |                   |                |
| 7  | Taxes  | -6,814,788.16         | -6,883,980         | -69,191.84        | 98.99%         |
| 8  | Franchise, Interest, Tax Penalties             | -1,121,881.48         | -1,175,000         | -53,118.52        | 95.48%         |
| 9  | Council  | -4,676.12             | -4,500             | 176.12            | 103.91%        |
| 10 | Administration                                 | -68,341.71            | -75,460            | -7,118.29         | 90.57%         |
| 11 | RCMP   | -41,281.49            | -65,800            | -24,518.51        | 62.74%         |
| 12 | Fire   | -1,505,704.29         | -963,950           | 541,754.29        | 156.20%        |
| 13 | ERC  | -23,868.09            | -26,410            | -2,541.91         | 90.38%         |
| 14 | Town Fire/Town ERC                             | -200.00               | -1,000             | -800.00           | 20.00%         |
| 15 | Disaster Services                              | -40.00                | -50                | -10.00            | 80.00%         |
| 16 | Enforcement Services                           | -42,835.55            | -27,600            | 15,235.55         | 155.20%        |
| 17 | Public Health                                  | -11,189.34            | -21,830            | -10,640.66        | 51.26%         |
| 18 | Common Services                                | -9,255.50             | -25,500            | -16,244.50        | 36.30%         |
| 19 | Roads  | -76,460.00            | -76,460            |                   | 100.00%        |
| 20 | Water  | -2,839,749.63         | -2,856,320         | -16,570.37        | 99.42%         |
| 21 | Sewer  | -649,615.46           | -665,750           | -16,134.54        | 97.58%         |
| 22 | Trade Waste                                    | -247,496.61           | -262,920           | -15,423.39        | 94.13%         |
| 23 | Landfill                                       | -298,389.95           | -280,880           | 17,509.95         | 106.23%        |
| 24 | Recycle  | -229,244.75           | -229,040           | 204.75            | 100.09%        |
| 25 | New Landfill                                   | -5,050.00             | -4,500             | 550.00            | 112.22%        |
| 26 | FCSS   | -401,568.53           | -390,920           | 10,648.53         | 102.72%        |
| 27 | Cemetery                                       | -33,655.00            | -15,900            | 17,755.00         | 211.67%        |
| 28 | Development                                    | -21,094.07            | -20,500            | 594.07            | 102.90%        |
| 29 | Communications                                 |                       | -5,000             | -5,000.00         | 0.00%          |
| 30 | Recreation Administration                      | -57,093.42            | -63,500            | -6,406.58         | 89.91%         |
| 31 | Arena  | -413,823.03           | -405,850           | 7,973.03          | 101.96%        |
| 32 | Pool   | -483,494.54           | -476,750           | 6,744.54          | 101.41%        |
| 33 | Parks  | -96,409.08            | -96,410            | -0.92             | 100.00%        |
| 34 | Rotary Park                                    | -17,240.80            | -20,000            | -2,759.20         | 86.20%         |
| 35 | Bowling Alley                                  | -3,641.10             | -3,600             | 41.10             | 101.14%        |
| 36 | Curling  | -17,192.39            | -13,930            | 3,262.39          | 123.42%        |
| 37 | Walking Trail                                  |                       | -10,000            | -10,000.00        | 0.00%          |
| 38 | Tourism  | -4,015.67             | -7,500             | -3,484.33         | 53.54%         |
| 39 | Twinning                                       | -1,141.48             | -3,900             | -2,758.52         | 29.27%         |
| 40 | Contingency/General                            | -1,013.60             | -43,650            | -42,636.40        | 2.32%          |
| 41 | <b>Total Revenue</b>                           | <b>-15,541,450.84</b> | <b>-15,224,360</b> | <b>317,090.84</b> | <b>102.08%</b> |
| 42 |  |                       |                    |                   |                |
| 43 | <b>EXPENSES</b>                                |                       |                    |                   |                |
| 44 | Mayor  | 49,065.87             | 55,140             | 6,074.13          | 88.98%         |
| 45 | Council  | 228,700.11            | 224,380            | -4,320.11         | 101.93%        |
| 46 | Administration                                 | 952,347.58            | 929,370            | -22,977.58        | 102.47%        |
| 47 | Computer                                       | 70,993.89             | 94,600             | 23,606.11         | 75.05%         |
| 48 | RCMP   | 221,376.76            | 226,150            | 4,773.24          | 97.89%         |
| 49 | Fire   | 1,505,704.29          | 963,950            | -541,754.29       | 156.20%        |
| 50 | ERC  | 47,736.19             | 52,820             | 5,083.81          | 90.38%         |
| 51 | Town Fire/Town ERC                             | 412,122.45            | 386,220            | -25,902.45        | 106.71%        |
| 52 | Disaster Services                              | 4,719.77              | 1,500              | -3,219.77         | 314.65%        |
| 53 | Enforcement Services                           | 155,288.35            | 152,390            | -2,898.35         | 101.90%        |
| 54 | Safety   | 55,523.29             | 74,110             | 18,586.71         | 74.92%         |
| 55 | Public Health                                  | 11,189.34             | 21,830             | 10,640.66         | 51.26%         |
| 56 | Common Services                                | 691,666.71            | 517,210            | -174,456.71       | 133.73%        |
| 57 | Roads  | 1,349,771.07          | 1,319,720          | -30,051.07        | 102.28%        |

|    | A  | B                    | C                 | D                  | E              |
|----|--|----------------------|-------------------|--------------------|----------------|
| 1  | TOWN OF BARRHEAD                               |                      |                   |                    |                |
| 2  | Operating Financial Statement by DEPARTMENT    |                      |                   |                    |                |
| 3  | For the Twelve Months Ending December 31, 2023 |                      |                   |                    |                |
| 4  |  | Dec                  | 2023              |                    |                |
| 5  |  | 2023                 | Budget            | Variance           | Variance %     |
| 58 | Airport  | 5,360.16             | 17,010            | 11,649.84          | 31.51%         |
| 59 | Storm Sewer                                    | 11,150.13            | 27,160            | 16,009.87          | 41.05%         |
| 60 | Water  | 2,031,701.08         | 2,077,130         | 45,428.92          | 97.81%         |
| 61 | BRWC   | 808,048.55           | 779,190           | -28,858.55         | 103.70%        |
| 62 | Sewer  | 649,615.46           | 665,750           | 16,134.54          | 97.58%         |
| 63 | Trade Waste                                    | 247,496.61           | 262,920           | 15,423.39          | 94.13%         |
| 64 | Landfill                                       | 298,389.95           | 280,880           | -17,509.95         | 106.23%        |
| 65 | Recycle  | 229,244.75           | 229,040           | -204.75            | 100.09%        |
| 66 | New Landfill                                   | -347,321.48          | 34,930            | 382,251.48         | (994.34%)      |
| 67 | FCSS   | 477,068.49           | 466,420           | -10,648.49         | 102.28%        |
| 68 | Cemetery                                       | 74,048.07            | 33,240            | -40,808.07         | 222.77%        |
| 69 | Development                                    | 121,480.03           | 136,230           | 14,749.97          | 89.17%         |
| 70 | Communications                                 | 131,550.38           | 168,470           | 36,919.62          | 78.09%         |
| 71 | Recreation Administration                      | 336,746.66           | 362,690           | 25,943.34          | 92.85%         |
| 72 | Arena  | 778,880.77           | 667,710           | -111,170.77        | 116.65%        |
| 73 | Pool   | 1,616,423.01         | 1,600,970         | -15,453.01         | 100.97%        |
| 74 | Parks  | 322,250.53           | 298,810           | -23,440.53         | 107.84%        |
| 75 | Sportsground                                   | 66,524.17            | 59,850            | -6,674.17          | 111.15%        |
| 76 | Rotary Park                                    | 20,006.49            | 7,000             | -13,006.49         | 285.81%        |
| 77 | Bowling Alley                                  | 5,842.34             | 8,600             | 2,757.66           | 67.93%         |
| 78 | Curling  | 37,076.88            | 34,460            | -2,616.88          | 107.59%        |
| 79 | Walking Trail                                  | 69,746.19            | 53,890            | -15,856.19         | 129.42%        |
| 80 | Museum   | 245.33               | 530               | 284.67             | 46.29%         |
| 81 | Tourism/Culture                                | 111,870.87           | 159,180           | 47,309.13          | 70.28%         |
| 82 | Twinning                                       | 2,282.96             | 7,800             | 5,517.04           | 29.27%         |
| 83 | Library  | 122,620.42           | 122,620           | -0.42              | 100.00%        |
| 84 | Requisition                                    | 1,470,637.51         | 1,584,470         | 113,832.49         | 92.82%         |
| 85 | Contingency/General                            | 84,994.64            | 47,500            | -37,494.64         | 178.94%        |
| 86 | <b>Total Expenses</b>                          | <b>15,540,186.62</b> | <b>15,213,840</b> | <b>-326,346.62</b> | <b>102.15%</b> |
| 87 |  |                      |                   |                    |                |
| 88 | <b>(Surplus)/Deficit</b>                       | <b>-1,264.22</b>     | <b>-10,520</b>    | <b>-9,255.78</b>   |                |

|    | A  | B                     | C                  | D                  | E              |
|----|--|-----------------------|--------------------|--------------------|----------------|
| 1  | TOWN OF BARRHEAD                                 |                       |                    |                    |                |
| 2  | Operating Financial Statement by <b>CATEGORY</b> |                       |                    |                    |                |
| 3  | For the Twelve Months Ending December 31, 2023   |                       |                    |                    |                |
| 4  |  | Dec                   | 2023               |                    |                |
| 5  |  | 2023                  | Budget             | Variance           | Variance %     |
| 6  | <b>REVENUES</b>                                  |                       |                    |                    |                |
| 7  | Taxes  | -6,814,788.16         | -6,883,980         | -69,191.84         | 98.99%         |
| 8  | Sales of Goods & Services                        | -4,964,931.75         | -4,463,790         | 501,141.75         | 111.23%        |
| 9  | Penalties and Costs on Taxes                     | -48,892.03            | -35,000            | 13,892.03          | 139.69%        |
| 10 | Licenses & Fees                                  | -82,128.05            | -71,100            | 11,028.05          | 115.51%        |
| 11 | Concessions and Franchises                       | -932,989.45           | -1,000,000         | -67,010.55         | 93.30%         |
| 12 | Return on Investments                            | -140,000.00           | -140,000           |                    | 100.00%        |
| 13 | Rentals  | -401,695.10           | -408,490           | -6,794.90          | 98.34%         |
| 14 | Donations  | -3,297.35             | -3,350             | -52.65             | 98.43%         |
| 15 | Tipping Fees, Reimbursements                     | -190,151.68           | -158,050           | 32,101.68          | 120.31%        |
| 16 | Federal Grants                                   | -2,880.00             | -2,500             | 380.00             | 115.20%        |
| 17 | Provincial Grants                                | -497,839.22           | -492,470           | 5,369.22           | 101.09%        |
| 18 | Local Government Contributions                   | -1,456,507.05         | -1,455,830         | 677.05             | 100.05%        |
| 19 | Transfers From Operating Reserve                 | -4,337.40             | -109,800           | -105,462.60        | 3.95%          |
| 20 | Underlevies                                      | -1,013.60             |                    | 1,013.60           | 0.00%          |
| 21 | <b>Total Revenue</b>                             | <b>-15,541,450.84</b> | <b>-15,224,360</b> | <b>317,090.84</b>  | <b>102.08%</b> |
| 23 |  |                       |                    |                    |                |
| 24 | <b>EXPENSES</b>                                  |                       |                    |                    |                |
| 25 | Salaries & Wages                                 | 3,922,860.23          | 4,129,130          | 206,269.77         | 95.00%         |
| 26 | Employer Costs/Benefits                          | 871,508.76            | 907,890            | 36,381.24          | 95.99%         |
| 27 | Training & Development                           | 54,707.16             | 84,300             | 29,592.84          | 64.90%         |
| 28 | Mayor/Council Fees & Per Diems                   | 225,737.00            | 222,680            | -3,057.00          | 101.37%        |
| 29 | Mayor/Council Travel & Subsistence               | 37,749.10             | 42,500             | 4,750.90           | 88.82%         |
| 30 | Fire Fighter & Guardian Fees                     | 395,521.31            | 207,390            | -188,131.31        | 190.71%        |
| 31 | Fire Guardian Mileage                            | 7,769.72              | 6,500              | -1,269.72          | 119.53%        |
| 32 | Travel & Subsistence                             | 26,192.72             | 42,800             | 16,607.28          | 61.20%         |
| 33 | Memberships                                      | 13,368.86             | 16,800             | 3,431.14           | 79.58%         |
| 34 | Freight & Postage                                | 36,721.53             | 38,060             | 1,338.47           | 96.48%         |
| 35 | Telephone & Internet                             | 63,699.38             | 67,260             | 3,560.62           | 94.71%         |
| 36 | Appreciation/Promotional Events                  | 34,695.34             | 47,050             | 12,354.66          | 73.74%         |
| 37 | Contracted/Professional Services                 | 1,998,808.67          | 1,955,980          | -42,828.67         | 102.19%        |
| 38 | Repairs & Maintenance General                    | 377,153.77            | 437,800            | 60,646.23          | 86.15%         |
| 39 | Building Maintenance                             | 168,275.45            | 150,500            | -17,775.45         | 111.81%        |
| 40 | Equipment & Vehicle Maintenance                  | 320,231.30            | 381,670            | 61,438.70          | 83.90%         |
| 41 | Leases, Licenses                                 | 173,771.73            | 172,620            | -1,151.73          | 100.67%        |
| 42 | Insurance  | 299,483.67            | 287,300            | -12,183.67         | 104.24%        |
| 43 | Materials & Supplies, Chemicals                  | 946,667.07            | 1,066,600          | 119,932.93         | 88.76%         |
| 44 | Gas, Power, Water                                | 1,151,281.72          | 1,092,530          | -58,751.72         | 105.38%        |
| 45 | Asset Retirement Accretion                       | 17,780.05             |                    | -17,780.05         | 0.00%          |
| 46 | Landfill Close/Post Close                        | -365,100.00           | 30,430             | 395,530.00         | (1199.80%)     |
| 47 | Requisitions/Adjustments                         | 1,470,637.51          | 1,584,470          | 113,832.49         | 92.82%         |
| 48 | Contribution to Other Local Government           | 164,916.41            | 17,010             | -147,906.41        | 969.53%        |
| 49 | Contribution to Boards & Agencies                | 975,871.36            | 995,560            | 19,688.64          | 98.02%         |
| 50 | Contribution to Capital                          | 1,743,358.76          | 920,490            | -822,868.76        | 189.39%        |
| 51 | Add to Operating Reserve                         | 106,906.15            | 7,150              | -99,756.15         | 1495.19%       |
| 52 | Debtenture, Bank Charges, Write-Offs             | 298,981.20            | 298,870            | -111.20            | 100.04%        |
| 53 | Underlevies                                      | 630.69                | 2,500              | 1,869.31           | 25.23%         |
| 54 | <b>Total Expenses</b>                            | <b>15,540,186.62</b>  | <b>15,213,840</b>  | <b>-326,346.62</b> | <b>102.15%</b> |
| 55 |  |                       |                    |                    |                |
| 56 | <b>(Surplus)/Deficit</b>                         | <b>-1,264.22</b>      | <b>-10,520</b>     | <b>-9,255.78</b>   |                |

|    | A  | B                | C              | D                | E          |
|----|--|------------------|----------------|------------------|------------|
| 1  | TOWN OF BARRHEAD                               |                  |                |                  |            |
| 2  | Net Municipal Requirements - <b>Operating</b>  |                  |                |                  |            |
| 3  | For the Twelve Months Ending December 31, 2023 |                  |                |                  |            |
| 4  |  | Dec              | 2023           |                  |            |
| 5  |  | 2023             | Budget         | Variance         | Variance % |
| 6  | <b>DEPARTMENT</b>                              |                  |                |                  |            |
| 7  | Taxes  | -6,814,788.16    | -6,883,980     | -69,191.84       | 98.99%     |
| 8  | Other  | -1,121,881.48    | -1,175,000     | -53,118.52       | 95.48%     |
| 9  | Mayor  | 49,065.87        | 55,140         | 6,074.13         | 88.98%     |
| 10 | Council  | 224,023.99       | 219,880        | -4,143.99        | 101.88%    |
| 11 | Administration                                 | 884,005.87       | 853,910        | -30,095.87       | 103.52%    |
| 12 | Computer                                       | 70,993.89        | 94,600         | 23,606.11        | 75.05%     |
| 13 | RCMP   | 180,095.27       | 160,350        | -19,745.27       | 112.31%    |
| 14 | ERC  | 23,868.10        | 26,410         | 2,541.90         | 90.38%     |
| 15 | Town Fire/Town ERC                             | 411,922.45       | 385,220        | -26,702.45       | 106.93%    |
| 16 | Disaster Services                              | 4,679.77         | 1,450          | -3,229.77        | 322.74%    |
| 17 | Enforcement Services                           | 112,452.80       | 124,790        | 12,337.20        | 90.11%     |
| 18 | Safety   | 55,523.29        | 74,110         | 18,586.71        | 74.92%     |
| 19 | Common Services                                | 682,411.21       | 491,710        | -190,701.21      | 138.78%    |
| 20 | Roads  | 1,273,311.07     | 1,243,260      | -30,051.07       | 102.42%    |
| 21 | Airport  | 5,360.16         | 17,010         | 11,649.84        | 31.51%     |
| 22 | Storm Sewer                                    | 11,150.13        | 27,160         | 16,009.87        | 41.05%     |
| 23 | Water  | -808,048.55      | -779,190       | 28,858.55        | 103.70%    |
| 24 | BRWC   | 808,048.55       | 779,190        | -28,858.55       | 103.70%    |
| 25 | New Landfill                                   | -352,371.48      | 30,430         | 382,801.48       | (1157.97%) |
| 26 | FCSS   | 75,499.96        | 75,500         | 0.04             | 100.00%    |
| 27 | Cemetery                                       | 40,393.07        | 17,340         | -23,053.07       | 232.95%    |
| 28 | Development                                    | 100,385.96       | 115,730        | 15,344.04        | 86.74%     |
| 29 | Communications                                 | 131,550.38       | 163,470        | 31,919.62        | 80.47%     |
| 30 | Recreation Administration                      | 279,653.24       | 299,190        | 19,536.76        | 93.47%     |
| 31 | Arena  | 365,057.74       | 261,860        | -103,197.74      | 139.41%    |
| 32 | Pool   | 1,132,928.47     | 1,124,220      | -8,708.47        | 100.77%    |
| 33 | Parks  | 225,841.45       | 202,400        | -23,441.45       | 111.58%    |
| 34 | Sportsground                                   | 66,524.17        | 59,850         | -6,674.17        | 111.15%    |
| 35 | Rotary Park                                    | 2,765.69         | -13,000        | -15,765.69       | (21.27%)   |
| 36 | Bowling Alley                                  | 2,201.24         | 5,000          | 2,798.76         | 44.02%     |
| 37 | Curling  | 19,884.49        | 20,530         | 645.51           | 96.86%     |
| 38 | Walking Trail                                  | 69,746.19        | 43,890         | -25,856.19       | 158.91%    |
| 39 | Museum   | 245.33           | 530            | 284.67           | 46.29%     |
| 40 | Tourism  | 107,855.20       | 151,680        | 43,824.80        | 71.11%     |
| 41 | Twinning                                       | 1,141.48         | 3,900          | 2,758.52         | 29.27%     |
| 42 | Library  | 122,620.42       | 122,620        | -0.42            | 100.00%    |
| 43 | Requisition                                    | 1,470,637.51     | 1,584,470      | 113,832.49       | 92.82%     |
| 44 | Contingency/General                            | 83,981.04        | 3,850          | -80,131.04       | 2181.33%   |
| 45 |  |                  |                |                  |            |
| 46 | <b>Total Net Financial Requirement</b>         | <b>-1,264.22</b> | <b>-10,520</b> | <b>-9,255.78</b> |            |
| 47 |  |                  |                |                  |            |
| 48 |  |                  |                |                  |            |
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|    | A   | B                               |
|----|---|---------------------------------|
| 1  |  |                                 |
| 2  |   | <b>TOWN OF BARRHEAD</b>         |
| 3  |   | <b>ASSETS &amp; LIABILITIES</b> |
| 4  | For the Twelve Months Ending December 31, 2023                                    | December                        |
| 5  |   | 2023                            |
| 6  | <b>ASSETS</b>   |                                 |
| 7  | Cash & Investments  | 7,449,089.47                    |
| 8  | Taxes Receivable  | 164,823.03                      |
| 9  | Receivables - Utilities, GST, Other   | 2,154,818.02                    |
| 10 | Inventory   | 48,394.57                       |
| 11 | Engineering Structures - Assets   | 79,080,919.89                   |
| 12 | Accum. Amort. Engineering Structures  | -45,193,230.61                  |
| 13 | Buildings - Assets  | 28,107,763.48                   |
| 14 | Accum. Amort. Buildings   | -7,106,841.87                   |
| 15 | Machinery & Equipment - Assets  | 13,201,429.85                   |
| 16 | Accum. Amort. Machinery & Equipment   | -4,313,181.34                   |
| 17 | Land - Assets   | 1,389,708.70                    |
| 18 | Land Improvements - Assets  | 2,863,166.30                    |
| 19 | Accum. Amort. Land Improvements   | -1,233,401.58                   |
| 20 | Vehicles - Assets   | 4,155,697.46                    |
| 21 | Accum. Amort. Vehicles  | -1,751,534.77                   |
| 22 | <b>TOTAL ASSETS</b>   | <b>79,017,620.60</b>            |
| 23 |   |                                 |
| 24 | <b>LIABILITIES &amp; EQUITY</b>   |                                 |
| 25 | Employer Liabilities - Payroll  | -281,541.22                     |
| 26 | Deposits & Trusts   | -37,914.95                      |
| 27 | Operating Reserves  | -921,574.69                     |
| 28 | Deferred Revenues & Liabilities   | -267,018.18                     |
| 29 | Asset Retirement Obligations  | -608,873.98                     |
| 30 | Capital Reserves  | -7,808,730.27                   |
| 31 | Payables & Holdbacks  | -194,782.11                     |
| 32 | Pool - Long Term Loan Payable   | -3,885,211.82                   |
| 33 | Equity in Fixed Assets  | -64,706,409.71                  |
| 34 | Accumulated Surplus   | -305,563.67                     |
| 35 | <b>TOTAL LIABILITIES</b>  | <b>-79,017,620.60</b>           |
| 36 |   |                                 |
| 37 |   |                                 |
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|    | A  | B                    | C                 | D                  | E              |
|----|--|----------------------|-------------------|--------------------|----------------|
| 1  | TOWN OF BARRHEAD                               |                      |                   |                    |                |
| 2  | Capital Financial Statement by DEPARTMENT      |                      |                   |                    |                |
| 3  | For the Twelve Months Ending December 31, 2023 |                      |                   |                    |                |
| 4  |  | Dec                  | 2023              |                    |                |
| 5  |  | 2023                 | Budget            | Variance           | Variance %     |
| 6  | <b>CAPITAL REVENUES</b>                        |                      |                   |                    |                |
| 7  | 5-1201 Administration                          | -67,981.90           | -53,000           | 14,981.90          | 128.27%        |
| 8  | 5-2301 Fire                                    | -352,135.30          | -150,950          | 201,185.30         | 233.28%        |
| 9  | 5-2303 ERC                                     |                      | -11,900           | -11,900.00         | 0.00%          |
| 10 | 5-3101 Common Services                         | -300,444.01          | -31,593           | 268,851.00         | 950.98%        |
| 11 | 5-3201 Roads                                   | -518,334.22          | -400,000          | 118,334.22         | 129.58%        |
| 12 | 5-4101 Water                                   | -612,479.33          | -547,060          | 65,419.33          | 111.96%        |
| 13 | 5-4201 Sewer                                   | -582,946.51          | -760,537          | -177,590.49        | 76.65%         |
| 14 | 5-4301 Trade Waste                             | -64,900.00           | -52,000           | 12,900.00          | 124.81%        |
| 15 | 5-4302 Landfill                                | -629,374.75          | -690,000          | -60,625.25         | 91.21%         |
| 16 | 5-4303 Recycle                                 | -23,249.46           | -14,800           | 8,449.46           | 157.09%        |
| 17 | 5-4304 New Landfill                            | -5,050.00            | -4,500            | 550.00             | 112.22%        |
| 18 | 5-5601 Cemetery                                | -59,499.14           | -10,000           | 49,499.14          | 594.99%        |
| 19 | 5-6201 Communications                          | -114,436.95          | -132,500          | -18,063.05         | 86.37%         |
| 20 | 5-7202 Arena                                   | -202,356.70          | -179,000          | 23,356.70          | 113.05%        |
| 21 | 5-7203 Pool                                    | -259,964.81          | -140,000          | 119,964.81         | 185.69%        |
| 22 | 5-7204 Parks                                   | -207,122.17          | -173,500          | 33,622.17          | 119.38%        |
| 23 | 5-7205 Sportsground                            | -176,752.55          | -111,500          | 65,252.55          | 158.52%        |
| 24 | 5-7206 Rotary Park                             | -20,000.00           |                   | 20,000.00          | 0.00%          |
| 25 | 5-7209 Curling Rink                            | -10,000.00           |                   | 10,000.00          | 0.00%          |
| 26 | 5-7210 Walking Trail                           | -101,198.87          | -150,000          | -48,801.13         | 67.47%         |
| 27 | 5-7401 Tourism                                 | -35,038.04           | -42,500           | -7,461.96          | 82.44%         |
| 28 | 5-9701 Contingency                             | -191,635.25          | -199,000          | -7,364.75          | 96.30%         |
| 29 | 5-9702 Offsite                                 | -3,150.00            | -10,000           | -6,850.00          | 31.50%         |
| 30 | <b>TOTAL CAPITAL REVENUES</b>                  | <b>-4,538,049.96</b> | <b>-3,864,340</b> | <b>673,709.95</b>  | <b>117.43%</b> |
| 31 |  |                      |                   |                    |                |
| 32 |  |                      |                   |                    |                |
| 33 | <b>CAPITAL EXPENDITURES</b>                    |                      |                   |                    |                |
| 34 | 6-1201 Administration                          | 67,981.90            | 53,000            | -14,981.90         | 128.27%        |
| 35 | 6-2301 Fire                                    | 352,135.30           | 150,950           | -201,185.30        | 233.28%        |
| 36 | 6-2303 ERC                                     |                      | 11,900            | 11,900.00          | 0.00%          |
| 37 | 6-3101 Common Services                         | 300,444.00           | 31,593            | -268,851.00        | 950.98%        |
| 38 | 6-3201 Roads                                   | 518,334.22           | 400,000           | -118,334.22        | 129.58%        |
| 39 | 6-4101 Water                                   | 612,479.33           | 547,060           | -65,419.33         | 111.96%        |
| 40 | 6-4201 Sewer                                   | 582,946.52           | 760,537           | 177,590.48         | 76.65%         |
| 41 | 6-4301 Trade Waste                             | 64,900.00            | 52,000            | -12,900.00         | 124.81%        |
| 42 | 6-4302 Landfill                                | 629,374.75           | 690,000           | 60,625.25          | 91.21%         |
| 43 | 6-4303 Recycle                                 | 23,249.46            | 14,800            | -8,449.46          | 157.09%        |
| 44 | 6-4304 New Landfill                            | 5,050.00             | 4,500             | -550.00            | 112.22%        |
| 45 | 6-5601 Cemetery                                | 59,499.14            | 10,000            | -49,499.14         | 594.99%        |
| 46 | 6-6201 Communications                          | 114,436.95           | 132,500           | 18,063.05          | 86.37%         |
| 47 | 6-7202 Arena                                   | 202,356.70           | 179,000           | -23,356.70         | 113.05%        |
| 48 | 6-7203 Pool                                    | 259,964.81           | 140,000           | -119,964.81        | 185.69%        |
| 49 | 6-7204 Parks                                   | 207,122.17           | 173,500           | -33,622.17         | 119.38%        |
| 50 | 6-7205 Sportsground                            | 176,752.55           | 111,500           | -65,252.55         | 158.52%        |
| 51 | 6-7206 Rotary Park                             | 20,000.00            |                   | -20,000.00         | 0.00%          |
| 52 | 6-7209 Curling Rink                            | 10,000.00            |                   | -10,000.00         | 0.00%          |
| 53 | 6-7210 Walking Trail                           | 101,198.87           | 150,000           | 48,801.13          | 67.47%         |
| 54 | 6-7401 Tourism                                 | 35,038.04            | 42,500            | 7,461.96           | 82.44%         |
| 55 | 6-9701 Contingency                             | 191,635.25           | 199,000           | 7,364.75           | 96.30%         |
| 56 | 6-9702 Offsite                                 | 3,150.00             | 10,000            | 6,850.00           | 31.50%         |
| 57 | <b>TOTAL CAPITAL EXPENDITURES</b>              | <b>4,538,049.96</b>  | <b>3,864,340</b>  | <b>-673,709.96</b> | <b>117.43%</b> |

|    | A | B  | C                    | D                 | E                          |
|----|---|--|----------------------|-------------------|----------------------------|
| 1  |   | TOWN OF BARRHEAD                               |                      |                   |                            |
| 2  |   | Capital Financial Statement by <b>CATEGORY</b> |                      |                   |                            |
| 3  |   | For the Twelve Months Ending December 31, 2023 |                      |                   |                            |
| 4  |   | Dec  | 2023                 |                   |                            |
| 5  |   | 2023   | Budget               | Variance          | Variance %                 |
| 6  |   | <b>CAPITAL REVENUES</b>                        |                      |                   |                            |
| 7  |   | Return on Investment/Rev. from Own Source      | -511,204.35          | -100,000          | 411,204.35 511.20%         |
| 8  |   | Sale of Fixed Assets                           | -27,755.00           | -38,900           | -11,145.00 71.35%          |
| 9  |   | Federal Grants                                 | -19,365.45           | -100,000          | -80,634.55 19.37%          |
| 10 |   | Provincial Grants                              | -749,953.07          | -777,500          | -27,546.93 96.46%          |
| 11 |   | County/Other Municipal Contributions           | -383,851.89          | -410,950          | -27,098.11 93.41%          |
| 12 |   | From Capital Reserves                          | -926,294.57          | -1,223,050        | -296,755.43 75.74%         |
| 13 |   | From Operating Function                        | -1,743,358.77        | -920,490          | 822,868.76 189.39%         |
| 14 |   | From Other Capital Function                    | -173,116.86          | -283,450          | -110,333.14 61.07%         |
| 15 |   | Developers Levy Payments                       | -3,150.00            | -10,000           | -6,850.00 31.50%           |
| 16 |   | <b>TOTAL CAPITAL REVENUE</b>                   | <b>-4,538,049.96</b> | <b>-3,864,340</b> | <b>673,709.95 117.43%</b>  |
| 17 |   | <b>CAPITAL EXPENDITURES</b>                    |                      |                   |                            |
| 18 |   | Engineering Structures                         | 581,210.40           | 894,500           | 313,289.60 64.98%          |
| 19 |   | Building Additions                             | 36,859.75            | 76,900            | 40,040.25 47.93%           |
| 20 |   | Equipment Additions                            | 1,129,524.73         | 1,113,000         | -16,524.73 101.48%         |
| 21 |   | Land Improvement Additions                     | 220,294.04           | 330,000           | 109,705.96 66.76%          |
| 22 |   | Vehicle Additions                              | 179,726.06           | 186,000           | 6,273.94 96.63%            |
| 23 |   | To Other Capital Functions                     | 173,116.86           | 283,450           | 110,333.14 61.07%          |
| 24 |   | Add to Capital Reserves                        | 2,217,318.12         | 980,490           | -1,236,828.12 226.14%      |
| 25 |   | <b>TOTAL CAPITAL EXPENDITURES</b>              | <b>4,538,049.96</b>  | <b>3,864,340</b>  | <b>-673,709.96 117.43%</b> |
| 26 |   |  |                      |                   |                            |
| 27 |   |  |                      |                   |                            |
| 28 |   |  |                      |                   |                            |
| 29 |   |  |                      |                   |                            |
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| 35 |   |  |                      |                   |                            |
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| 38 |   |  |                      |                   |                            |
| 39 |   |  |                      |                   |                            |
| 40 |   |  |                      |                   |                            |
| 41 |   |  |                      |                   |                            |
| 42 |   |  |                      |                   |                            |
| 43 |   |  |                      |                   |                            |
| 44 |   |  |                      |                   |                            |
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| 46 |   |  |                      |                   |                            |
| 47 |   |  |                      |                   |                            |
| 48 |   |  |                      |                   |                            |
| 49 |   |  |                      |                   |                            |
| 50 |   |  |                      |                   |                            |
| 51 |   |  |                      |                   |                            |
| 52 |   |  |                      |                   |                            |
| 53 |   |  |                      |                   |                            |
| 54 |   |  |                      |                   |                            |

**TOWN OF BARRHEAD CAPITAL RESERVES SUMMARY**

**2023 Budget vs Actual**

|                                    | <b>2023 Budgeted<br/>Additions</b> | <b>2023<br/>Actuals</b> | <b>Variance</b>     |
|------------------------------------|------------------------------------|-------------------------|---------------------|
| Administration Building            |                                    | 25,000.00               | 25,000.00           |
| Administration Equipment           |                                    | 25,000.00               | 25,000.00           |
| RCMP Cells/Building                |                                    |                         |                     |
| Fire (Town)                        |                                    | 209,556.25              | 209,556.25          |
| ERC Building                       |                                    |                         |                     |
| Bylaw Enforcement                  |                                    |                         |                     |
| Shop Building                      |                                    | 50,000.00               | 50,000.00           |
| Equipment - General                | 923.00                             | 102,119.00              | 101,196.00          |
| Equipment - Grader                 | 1,149.00                           | 4,224.00                | 3,075.00            |
| Equipment - Loader                 | 2,280.00                           | 58,416.00               | 56,136.00           |
| Equipment - Backhoe                | 751.00                             | 2,777.00                | 2,026.00            |
| Equipment - Sweeper                | 578.00                             | 2,163.00                | 1,585.00            |
| Equipment - Snowblower             | 399.00                             | 1,655.00                | 1,256.00            |
| Equipment - Tandem/Trucks          | 513.00                             | 55,310.00               | 54,797.00           |
| Parking                            |                                    |                         | -                   |
| Street Improvements                |                                    | 100,000.00              | 100,000.00          |
| Streetlights                       |                                    | 25,000.00               | 25,000.00           |
| Sidewalks                          |                                    |                         |                     |
| Airport                            |                                    |                         |                     |
| Storm Sewer                        |                                    |                         |                     |
| Water, Equip, Vehicles             | 377,060.00                         | 283,681.71              | - 93,378.29         |
| Sewer                              | 350,537.00                         | 468,989.36              | 118,452.36          |
| Garbage Equipment                  | 52,000.00                          | 64,900.00               | 12,900.00           |
| Landfill                           | 4,500.00                           | 5,050.00                | 550.00              |
| Recycle                            | 14,800.00                          | 23,249.46               | 8,449.46            |
| Cemetery                           |                                    | 50,000.00               | 50,000.00           |
| Communications - Fibre Optics      |                                    |                         |                     |
| Subdivision - Beaver Brook (Sales) |                                    |                         |                     |
| Subdivision - Town Lot Sales       |                                    |                         |                     |
| Family Care Centre (Daycare)       |                                    |                         |                     |
| Recreation                         |                                    |                         |                     |
| Agrena - Building                  | 52,000.00                          | 154,852.00              | 102,852.00          |
| Agrena - Zamboni, Equipment        |                                    | 4,253.00                | 4,253.00            |
| Pool                               | 55,000.00                          | 167,928.00              | 112,928.00          |
| Park - Sale of Land Reserve        |                                    |                         |                     |
| Parks/Sportsground                 | 1,000.00                           | 51,968.00               | 50,968.00           |
| Skateboard Park                    | 3,000.00                           | 90,121.00               | 87,121.00           |
| Rotary Park                        |                                    | 20,000.00               | 20,000.00           |
| Bowling Alley                      |                                    |                         |                     |
| Curling Rink                       |                                    | 10,000.00               | 10,000.00           |
| Walking Trail                      |                                    | 25,000.00               | 25,000.00           |
| Tourism                            |                                    |                         |                     |
| General Capital                    | 54,000.00                          | 132,955.34              | 78,955.34           |
| Offsite Levy                       | 10,000.00                          | 3,150.00                | - 6,850.00          |
|                                    |                                    | -                       | -                   |
| <b>TOTALS</b>                      | <b>980,490.00</b>                  | <b>2,217,318.12</b>     | <b>1,236,828.12</b> |

|   |
|---|
| <p><b>Higher Cont.<br/>Than Budgeted<br/>1,236,828.12</b></p> |
|---|

# REQUEST FOR DECISION

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**To:** Town Council

**From:** Edward LeBlanc, CAO

**cc:** File

**Date:** March 12, 2024

**Re:** 2025 – 2027 Three-Year Operating Plan and the 2025 – 2033 Multi-Year Capital Plan

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## **1.0 Purpose:**

For Council to approve the 2025 – 2027 Three-Year Operating Plan and the 2025–2033 Multi-Year Capital Plan.

## **2.0 Background and Discussion:**

The Municipal Government Act stipulates that every municipality must prepare a financial plan for at least the next three fiscal years along with the preparation of a capital plan for at least the next five fiscal years.

The Town’s current Strategic Plan also outlines the development and adoption of a three-year business plan.

The main function of the three-year operating plan is to provide a general overview of the various operational activities per municipal departments and to ensure the Town is proactively planning for future operations.

The multi-year capital plan outlines the anticipated capital items for each fiscal year.

Similar to the Strategic Plan, both the proposed three-year business plan and the capital plan will be reviewed annually by Administration and Council.

Both plans provide the financial framework for multiple years that will assist Administration and Council in moving forward with budgetary requirements for the upcoming fiscal years.

## **3.0 Alternatives:**

- 3.1 Council approves the 2025 – 2027 Three-Year Operating Plan, as presented; and
- 3.1(a) Council approves the 2025 – 2033 Multi-Year Capital Plan, as presented.
- 3.2 Council tables the 2025 – 2027 Three-Year Operating Plan and the 2025 – 2033 Multi-Year Capital Plan and instructs Administration to provide further information at the next Council Meeting.

**4.0 Financial Implications:**

The formal endorsement of both Plans does not have any financial commitments or implications.

**5.0 Interdepartmental Implications:**

None

**6.0 Senior Government Implications:**

Limited to the sources of revenue anticipated from both levels of government in respect to operational grants and sources of revenue for capital projects.

**7.0 Political/Public Implications:**

Having both financial Plans in place will serve as a valuable planning tool and provides key stakeholders an opportunity to appreciate the long-term vision of the Town of Barrhead.

**8.0 Attachments:**

- 8.1 Three Year Operating Plan and Multi Year Capital Plan

**9.0 Recommendations:**

Council approves the 2025 – 2027 Three-Year Operating Plan, as presented; and

Council approves the 2025 – 2033 Multi-Year Capital Plan, as presented.

(original signed by the CAO)  
Edward LeBlanc  
CAO

2024 BUDGET & THREE YEAR 2025 – 2027

# OPERATING PLAN

10-YEAR

# CAPITAL PLAN

2024 BUDGET & 2025 - 2033  
MULTI-YEAR PLAN

# THREE-YEAR OPERATING PLAN

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The purpose of the three-year operating plan is to provide an overview of the operating activities for the upcoming three years. This ensures that the Town is planning for future activities and services, along with being financially prepared for these future projects.

The three-year operating plan estimates future years' expenditures based on the 2024 budget year. Let's use insurance for example. We can expect a slight increase of insurance premiums every year. Therefore, we might estimate a 3% increase to insurance premiums over



the next three years. Another example is future grant funding. The Provincial government may have already announced what our funding will look like over the next three years. In this case, those funds will be incorporated into the appropriate annual budgets over the next three years.

Every year, Council reviews a line by line itemization of the budgets. Adding a three-year written operating plan to this ensures appropriate planning and budget balancing in future years, effectively promoting fiscal responsibility of the Town.

In the following pages, we have summarized the projected operating revenues and expenditures budgets for the next three years.

## TOWN COUNCIL

Town Council is a group of seven elected officials (Mayor and six Councillors) whose responsibilities are outlined in the Municipal Government Act. A municipal election is held every four years. The current Council was elected in 2021.



Back Row: Anthony Oswald, Dave Sawatzky, Ty Assaf, Rod Klumph

Front Row: Dausen Kluin, Mayor Dave McKenzie, Don Smith

Town Council meets twice a month on the second and fourth Tuesdays. Their meetings begin at 5:30 p.m. and take place in the Town Council Chambers which is located in the Administration Building at 5014-50 Avenue in Barrhead.

The following Report outlines all the Budgeted Operating Revenues and Expenses for 2024 in summary form, along with the budgets for the 2025 to 2027 Operating Plan. This Plan will be reviewed by Council annually and amendments will be made as required.

Each Budget Details Report will list the Budgeted Revenues first, followed by the Budgeted Expenses, with a Total Net Operating Cost at the Bottom.

The following Reports do not include the Tangible Capital Asset Depreciation expenses. These are considered 'non-cash' expenses and are excluded for reporting of the cash operational costs in the various departments.

## Budget Details - Mayor and Council

|                                     | 2024                 | 2025                 | 2026                 | 2027                 |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Revenues</b>                     |                      |                      |                      |                      |
| Reimbursements                      | 4,500                | 4,500                | 4,500                | 4,500                |
| <b>Total Revenues</b>               | <b>4,500</b>         | <b>4,500</b>         | <b>4,500</b>         | <b>4,500</b>         |
| <b>Expenses</b>                     |                      |                      |                      |                      |
| Benefits and Employer Costs         | 57,030               | 59,710               | 62,510               | 65,450               |
| Council Fees and Per diems          | 227,660              | 231,790              | 236,000              | 240,510              |
| Training, Travel and Communications | 43,160               | 43,190               | 43,220               | 43,260               |
| <b>Total Expenses</b>               | <b>327,850</b>       | <b>334,690</b>       | <b>341,730</b>       | <b>349,220</b>       |
| <br><b>Total Net Operating Cost</b> | <br><b>(323,350)</b> | <br><b>(330,190)</b> | <br><b>(337,230)</b> | <br><b>(344,720)</b> |

Council revenues generally consist of Per Diem reimbursements paid to the Town for Council members to attend the specific organization’s meeting. Expenses include Council Monthly Fees for all regular Council and committee meetings, Per Diems for any out of town meetings or events, Conference Expenses, Training and Development and other general travel expenses.



# PROPERTY TAXES AND REQUISITIONS

For budgeting purposes, the property taxes from 2025 to 2027 have been prepared using the same estimated assessment values and tax rate information as when the 2024 property tax budgets were calculated. In addition, because Requisition amounts have not been determined for future years, those budgets have also remained at the same level for the future three years. These budgets will be adjusted during the appropriate year’s budget deliberations.

## Budget Details - Property Taxes

|   | 2024             | 2025             | 2026             | 2027             |
|---|------------------|------------------|------------------|------------------|
| <b>Revenues</b>                           |                  |                  |                  |                  |
| Property Taxes - Residential              | 4,639,070        | 4,639,070        | 4,639,070        | 4,639,070        |
| Property Taxes - Non-Residential          | 2,203,540        | 2,203,540        | 2,203,540        | 2,203,540        |
| Property Taxes - Machinery & Equipment    | 81,850           | 81,850           | 81,850           | 81,850           |
| Property Taxes - Farmland                 | 1,510            | 1,510            | 1,510            | 1,510            |
| Property Taxes - Linear                   | 133,630          | 133,630          | 133,630          | 133,630          |
| Property Taxes - Federal Grant In Lieu    | 6,500            | 6,500            | 6,500            | 6,500            |
| Property Taxes - Provincial Grant In Lieu | 88,420           | 88,420           | 88,420           | 88,420           |
| <b>Total Property Tax Revenues</b>        | <b>7,154,520</b> | <b>7,154,520</b> | <b>7,154,520</b> | <b>7,154,520</b> |

Total Property Tax Revenues include ALL monies collected through property taxes. This includes the funds collected for the Aquatics Centre debenture in the amount of \$290,570, along with all Requisitions collected on behalf of other organizations.

Requisitions collected on behalf of the following organizations, in the amount \$1,553,750 in 2024, include:

- Alberta School Foundation Fund (ASFF) – \$1,447,770
- Barrhead & District Social Housing Association – \$62,090
- Government of Alberta Designated Industrial Properties – \$520
- Government of Alberta Grant In Lieu (Seniors Property Tax Adjustment Expense) – \$43,370

The above requisition amounts are estimates, as the actual amounts were not available when the 2024 budget was prepared.

## Budget Details - Requisitions

|  | 2024             | 2025             | 2026             | 2027             |
|--|------------------|------------------|------------------|------------------|
| <b>Expenses</b>  |                  |                  |                  |                  |
| Requisitions   | 1,553,750        | 1,553,750        | 1,553,750        | 1,553,750        |
| <b>Total Expenses</b>  | <b>1,553,750</b> | <b>1,553,750</b> | <b>1,553,750</b> | <b>1,553,750</b> |
| <b>Net Municipal Property Taxes</b>  | <b>5,600,770</b> | <b>5,600,770</b> | <b>5,600,770</b> | <b>5,600,770</b> |
| <b>(Total Property Tax Revenue less Requisitions collected on behalf of Other organizations)</b> |                  |                  |                  |                  |



In order to determine Net Municipal Property Taxes, the Requisition amounts are deducted from the Property Tax Revenues. Net Municipal Taxes are used to fund operational costs as well as provide funding towards the current year’s Capital Projects and Reserves for Future Capital Projects.

## FRANCHISE FEES

The total exempt property assessment for 2024 is approx. \$184,000,000 or 26.2% of the total assessment base. Exempt properties include schools, hospitals, seniors lodges, churches and municipally owned property. Though the Town still provides services and infrastructure to these entities, no property taxes are collected from them. The Town has franchise fee agreements in place with the power and natural gas suppliers which provides an alternate source of revenue.

Effective April 1, 2023, consumers pay a municipal franchise fee of 14% of the “transmission and distribution costs” portion of Fortis power billings, along with 18% of these same costs on Apex Utilities natural gas billings. These funds are then provided directly to the Town as operational revenues, with a portion being transferred to capital for future projects.

### Budget Details - Franchise Fees

|                                     | 2024             | 2025             | 2026             | 2027             |
|-------------------------------------|------------------|------------------|------------------|------------------|
| <b>Revenues</b>                     |                  |                  |                  |                  |
| Franchise Fees                      | 1,035,000        | 1,040,000        | 1,045,000        | 1,050,000        |
| <b>Total Revenues</b>               | <b>1,035,000</b> | <b>1,040,000</b> | <b>1,045,000</b> | <b>1,050,000</b> |
| <br>                                |                  |                  |                  |                  |
| <b>Total Franchise Fee Revenues</b> | <b>1,035,000</b> | <b>1,040,000</b> | <b>1,045,000</b> | <b>1,050,000</b> |

# PENALTIES AND COSTS ON TAXES

Property tax penalties and costs include penalties that are applied to unpaid taxes, along with any other costs that may be directly applied to property taxes.

## Budget Details - Penalties and Costs on Taxes

|  | 2024          | 2025          | 2026          | 2027          |
|--|---------------|---------------|---------------|---------------|
| <b>Revenues</b>                                    |               |               |               |               |
| Penalties and Costs on Taxes                       | 43,000        | 43,000        | 43,000        | 43,000        |
| <b>Total Revenues</b>                              | <b>43,000</b> | <b>43,000</b> | <b>43,000</b> | <b>43,000</b> |
| <br>   |               |               |               |               |
| <b>Total Penalties and Costs of Taxes Revenues</b> | <b>43,000</b> | <b>43,000</b> | <b>43,000</b> | <b>43,000</b> |

# RETURN ON INVESTMENTS

Monthly interest is earned through the Town’s general bank account, along with any Term Deposit accounts the Town may have at any given time. A portion of these return on investments are transferred into capital reserves, while the remainder is used to offset general operating expenditures.

## Budget Details – Return on Investments

|                                    | 2024           | 2025           | 2026           | 2027           |
|------------------------------------|----------------|----------------|----------------|----------------|
| <b>Revenues</b>                    |                |                |                |                |
| Return on Investments              | 250,000        | 150,000        | 150,000        | 150,000        |
| <b>Total Revenues</b>              | <b>250,000</b> | <b>150,000</b> | <b>150,000</b> | <b>150,000</b> |
| <br>                               |                |                |                |                |
| <b>Total Return on Investments</b> | <b>250,000</b> | <b>150,000</b> | <b>150,000</b> | <b>150,000</b> |

# ADMINISTRATION AND COMPUTER

The Administration Department is responsible for ensuring that the Town operates within provincial legislation, local policies and bylaws. This department works out of the Town Administration Building, which also includes the Town Council Chambers and Committee Meeting Room. Administration is responsible for all municipal functions related to the assessments and property tax systems, the utility billing system for water, sewer and garbage services, business licensing, animal licensing, payables, receivables, record management of all financial budgets and reporting for the Town of Barrhead.

## Budget Details - Administration and Computer

|  | 2024             | 2025             | 2026               | 2027               |
|--|------------------|------------------|--------------------|--------------------|
| <b>Revenues</b>                            |                  |                  |                    |                    |
| Sale of Goods and Services                 | 26,100           | 26,100           | 26,100             | 26,100             |
| Rentals, Licenses, Permits, Reimbursements | 48,880           | 48,980           | 48,980             | 48,980             |
| Provincial Grants                          | 48,220           | 0                | 0                  | 0                  |
| Revenues from Operating Reserves           | 0                | 0                | 0                  | 0                  |
| <b>Total Revenues</b>                      | <b>123,200</b>   | <b>75,080</b>    | <b>75,080</b>      | <b>75,080</b>      |
| <b>Expenses</b>                            |                  |                  |                    |                    |
| Salaries, Benefits, Employer Costs         | 743,240          | 756,780          | 770,590            | 784,680            |
| Election Expenses                          | 0                | 15,000           | 0                  | 0                  |
| Training, Travel and Communications        | 42,500           | 47,230           | 48,980             | 48,780             |
| Professional and Contracted Services       | 154,160          | 152,530          | 153,700            | 154,880            |
| Insurance                                  | 8,200            | 8,610            | 9,040              | 9,490              |
| Building and Equipment Maintenance         | 41,800           | 38,500           | 38,700             | 38,900             |
| Materials and Supplies                     | 29,910           | 30,210           | 30,310             | 30,410             |
| Utilities                                  | 14,400           | 15,130           | 15,880             | 16,670             |
| Computer Program (offset by revenue)       | 6,000            | 6,000            | 6,000              | 6,000              |
| Bank Charges                               | 3,020            | 3,020            | 3,020              | 3,020              |
| Write-Offs                                 | 500              | 500              | 500                | 500                |
| Additions to Operating Reserves            | 150              | 150              | 150                | 150                |
| Contribution to Capital                    | 70,000           | 0                | 0                  | 0                  |
| <b>Total Expenses</b>                      | <b>1,113,880</b> | <b>1,073,660</b> | <b>1,076,870</b>   | <b>1,093,480</b>   |
| <b>Total Net Operating Cost</b>            | <b>(990,680)</b> | <b>(998,580)</b> | <b>(1,001,790)</b> | <b>(1,018,400)</b> |

### Notes to Budget Details – Administration and Computer

- The Provincial Grant revenue in 2024 is the 2023 MSI Grant that was transferred to deferred revenue for use in 2024. This grant will be used to offset costs for a Hazardous Materials Assessment, Server Upgrades and CAO Recruitment.

# POLICING

The Royal Canadian Mounted Police (RCMP) enforce federal and provincial laws in the community. They operate out of the local RCMP Detachment. Their main focus is on crime prevention and investigation, maintaining peace and order, and making our residents feel safe and secure in the community. A portion of the RCMP policing costs are paid by the Town on an annual basis.

The Town of Barrhead owns the Detachment facility and is responsible for the maintenance, insurance, utilities, materials and supplies for the building. These costs are reimbursed by the RCMP through their leasing contract with the Town.

## Budget Details - RCMP

|                                     | 2024             | 2025             | 2026             | 2027             |
|-------------------------------------|------------------|------------------|------------------|------------------|
| <b>Revenues</b>                     |                  |                  |                  |                  |
| Building Rent, Reimbursements       | 45,300           | 46,820           | 48,820           | 50,470           |
| <b>Total Revenues</b>               | <b>45,300</b>    | <b>46,820</b>    | <b>48,820</b>    | <b>50,470</b>    |
| <b>Expenses</b>                     |                  |                  |                  |                  |
| Asset Retirement Accretion Expense  | 1,130            | 1,150            | 1,180            | 1,210            |
| Policing Costs, Contracted Services | 277,500          | 277,770          | 278,460          | 278,750          |
| Insurance                           | 6,200            | 6,510            | 6,840            | 7,180            |
| Building and Equipment Maintenance  | 5,800            | 5,800            | 5,800            | 5,800            |
| Materials and Supplies              | 1,300            | 1,300            | 1,300            | 1,300            |
| Utilities                           | 18,500           | 19,440           | 20,420           | 21,440           |
| Grant to Victim Services            | 1,000            | 1,000            | 1,000            | 1,000            |
| <b>Total Expenses</b>               | <b>311,430</b>   | <b>312,970</b>   | <b>315,000</b>   | <b>316,680</b>   |
| <b>Total Net Operating Cost</b>     | <b>(266,130)</b> | <b>(266,150)</b> | <b>(266,180)</b> | <b>(266,210)</b> |

### Notes to Budget Details – Policing

- Town contributes towards RCMP Policing costs on an annual basis.

# BARRHEAD REGIONAL FIRE SERVICES & EMERGENCY RESPONSE CENTRE

Barrhead Regional Fire Services and Emergency Response Centre are jointly operated by the Town of Barrhead and the County of Barrhead, with the Town being the Unit of Authority. Each municipality is responsible for paying for fire responses and ambulance assists within their jurisdiction. The department consists of three full-time positions: a Fire Chief, a Deputy Fire Chief and an Administrative Assistant. There are also currently 42 Volunteer Fire Fighters on the roster.

## Budget Details - Barrhead Regional Fire Services

|   | 2024             | 2025             | 2026             | 2027             |
|---|------------------|------------------|------------------|------------------|
| <b>Revenues</b>   |                  |                  |                  |                  |
| Sale of Goods and Services  | 54,150           | 54,150           | 54,650           | 54,650           |
| Rentals, Licenses, Permits  | 1,000            | 1,000            | 1,000            | 1,000            |
| County of Barrhead - Operations, Response Fees, Guardians, Dispatch | 553,120          | 556,950          | 573,000          | 572,990          |
| <b>Total Revenues</b>   | <b>608,270</b>   | <b>612,100</b>   | <b>628,650</b>   | <b>628,640</b>   |
| <b>Expenses</b>   |                  |                  |                  |                  |
| Salaries, Benefits, Employer Costs                                  | 404,740          | 413,730          | 422,740          | 431,960          |
| Fire Fees and Guardians   | 216,740          | 220,350          | 224,040          | 227,800          |
| Training, Travel and Communications                                 | 78,220           | 61,720           | 79,220           | 62,720           |
| Professional and Contracted Services                                | 93,370           | 90,230           | 89,230           | 89,230           |
| Insurance   | 34,500           | 36,200           | 38,000           | 39,900           |
| Building, Vehicle and Equipment Maintenance                         | 40,100           | 51,100           | 51,100           | 51,100           |
| Materials and Supplies  | 130,300          | 132,300          | 133,900          | 135,500          |
| <b>Total Expenses</b>   | <b>997,970</b>   | <b>1,005,630</b> | <b>1,038,230</b> | <b>1,038,210</b> |
| <b>Town of Barrhead - Operations, Response Fees, Dispatch</b>       | <b>(389,700)</b> | <b>(393,530)</b> | <b>(409,580)</b> | <b>(409,570)</b> |

### Notes to Budget Details – Barrhead Regional Fire Services

- Net operational cost is split 50%/50% between the Town and County of Barrhead.
- IFDIC International Conference is attended every two years.
- The County also fully funds the County Fire Guardian pay and costs, along with hired equipment required at County fires.

The Emergency Response Centre houses operations, fire response vehicles and equipment, and the training resources for Barrhead Regional Fire Services department. The costs indicated below are for the operations and maintenance of the building.

### Budget Details - Emergency Response Centre

|                                      | 2024            | 2025            | 2026            | 2027            |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Revenues</b>                      |                 |                 |                 |                 |
| County of Barrhead - Operations      | 28,080          | 28,990          | 29,980          | 31,000          |
| <b>Total Revenues</b>                | <b>28,080</b>   | <b>28,990</b>   | <b>29,980</b>   | <b>31,000</b>   |
| <b>Expenses</b>                      |                 |                 |                 |                 |
| Professional and Contracted Services | 10,820          | 10,920          | 11,120          | 11,320          |
| Insurance                            | 11,300          | 11,870          | 12,460          | 13,080          |
| Building and Equipment Maintenance   | 13,000          | 13,200          | 13,400          | 13,600          |
| Materials and Supplies               | 2,500           | 2,500           | 2,500           | 2,500           |
| Utilities                            | 18,540          | 19,490          | 20,480          | 21,500          |
| <b>Total Expenses</b>                | <b>56,160</b>   | <b>57,980</b>   | <b>59,960</b>   | <b>62,000</b>   |
| <b>Town of Barrhead - Operations</b> | <b>(28,080)</b> | <b>(28,990)</b> | <b>(29,980)</b> | <b>(31,000)</b> |

Notes to Budget Details – Emergency Response Centre

- Net total operating cost is split 50%/50% between the Town and County of Barrhead.



The Town Fire budget is to identify the Town's direct costs for the provision of fire response services and funding requirements for current year and future years capital equipment and projects.

### Budget Details - Town Fire

|                                    | 2024             | 2025             | 2026             | 2027             |
|------------------------------------|------------------|------------------|------------------|------------------|
| <b>Revenues</b>                    |                  |                  |                  |                  |
| Sale of Goods and Services         | 1,000            | 1,000            | 1,000            | 1,000            |
| <b>Total Revenues</b>              | <b>1,000</b>     | <b>1,000</b>     | <b>1,000</b>     | <b>1,000</b>     |
| <b>Expenses</b>                    |                  |                  |                  |                  |
| Contribution to Regional Fire, ERC | 389,700          | 393,530          | 409,580          | 409,570          |
| <b>Total Expenses</b>              | <b>389,700</b>   | <b>393,530</b>   | <b>409,580</b>   | <b>409,570</b>   |
| <b>Total Net Operating Cost</b>    | <b>(388,700)</b> | <b>(392,530)</b> | <b>(408,580)</b> | <b>(408,570)</b> |

#### Notes to Budget Details – Town Fire

- Town portion only of the Revenues and Expenses of Barrhead Regional Fire Services.

## ENFORCEMENT SERVICES

The Enforcement Services Department plays an integral role in maintaining a safe community. There is one Community Peace Officer on staff. The Officer responds to various complaints such as noise offences, community standards compliance, animal control issues, unsightly property conditions, along with the enforcement of Traffic Safety and Municipal Bylaws. The Community Peace Officer operates out of the Town Administration Office. The Town of Barrhead participates in and complies with the Alberta Solicitor General's Peace Officer Program as an Authorized Employer.

### Budget Details - Enforcement Services

|                                      | 2024             | 2025             | 2026             | 2027             |
|--------------------------------------|------------------|------------------|------------------|------------------|
| <b>Revenues</b>                      |                  |                  |                  |                  |
| Administrative Fees                  | 3,500            | 3,500            | 3,500            | 3,500            |
| Fines Revenue                        | 27,350           | 27,850           | 28,350           | 28,850           |
| Provincial Grants                    | 15,000           | 0                | 0                | 0                |
| <b>Total Revenues</b>                | <b>45,850</b>    | <b>31,350</b>    | <b>31,850</b>    | <b>32,350</b>    |
| <b>Expenses</b>                      |                  |                  |                  |                  |
| Salaries, Benefits, Employer Costs   | 116,800          | 119,010          | 121,220          | 123,490          |
| Training, Travel and Communications  | 6,200            | 6,250            | 6,300            | 6,360            |
| Professional and Contracted Services | 25,300           | 8,500            | 8,500            | 8,500            |
| Insurance                            | 4,200            | 4,410            | 4,630            | 4,860            |
| Vehicle and Equipment Maintenance    | 4,300            | 4,300            | 4,300            | 4,300            |
| Materials and Supplies               | 8,600            | 8,830            | 9,070            | 9,320            |
| <b>Total Expenses</b>                | <b>165,400</b>   | <b>151,300</b>   | <b>154,020</b>   | <b>156,830</b>   |
| <b>Total Net Operating Cost</b>      | <b>(119,550)</b> | <b>(119,950)</b> | <b>(122,170)</b> | <b>(124,480)</b> |

#### Notes to Budget Details – Enforcement Services

- Fines Revenue includes both municipal and provincial government fines.
- The Provincial Grant revenue in 2024 is the 2023 MSI Grant that was transferred to deferred revenue for use in 2024. This grant will be used to offset costs for a new Body Camera.

# DISASTER SERVICES, SAFETY & PUBLIC HEALTH

The Disaster Services Department ensures that in an emergency situation appropriate protocols are followed to ensure that the community is safe. Departmental training takes place to ensure staff members have the required qualifications to deal with a disaster in the community.

The Town of Barrhead promotes a safe and healthy community and workplace. There is a half-time Safety Officer on staff that ensures that the Town is up to date on all required safety protocols, documents and legislation. There is currently a Joint Health and Safety Committee that meets quarterly to discuss any safety issues that may arise. Council has signed a Joint Health and Safety Policy to show their support for the importance of health and safety in the workplace.

## Budget Details - Disaster Services, Safety & Public Health

|                                      | 2024            | 2025            | 2026            | 2027            |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Revenues</b>                      |                 |                 |                 |                 |
| Miscellaneous Revenues               | 50              | 50              | 50              | 50              |
| Provincial Grants                    | 10,840          | 0               | 0               | 0               |
| Revenues from Operating Reserves     | 8,000           | 0               | 0               | 0               |
| <b>Total Revenues</b>                | <b>18,890</b>   | <b>50</b>       | <b>50</b>       | <b>50</b>       |
| <b>Expenses</b>                      |                 |                 |                 |                 |
| Salaries, Benefits, Employer Costs   | 66,550          | 67,740          | 68,950          | 70,150          |
| Training, Travel and Communications  | 4,380           | 4,390           | 2,400           | 2,410           |
| Professional and Contracted Services | 15,370          | 500             | 500             | 500             |
| Materials and Supplies               | 7,190           | 3,250           | 3,250           | 3,250           |
| <b>Total Expenses</b>                | <b>93,490</b>   | <b>75,880</b>   | <b>75,100</b>   | <b>76,310</b>   |
| <b>Total Net Operating Cost</b>      | <b>(74,600)</b> | <b>(75,830)</b> | <b>(75,050)</b> | <b>(76,260)</b> |

### Notes to Budget Details – Disaster Services, Safety & Public Health

- Public Health Grant in 2024, offset by Expenses. This grant will not be received in future years.
- The remaining Provincial Grant revenue in 2024 is the 2023 MSI Grant that was transferred to deferred revenue for use in 2024. This grant will be used to offset costs for new computer software for the Safety Department.

# PUBLIC WORKS

## (includes Common Services and Roads)

The Public Works Department is responsible for underground infrastructure for the water, storm sewer, sanitary sewer systems and street maintenance, including street sweeping, road repairs, and sidewalk rehabilitation. The department also maintains all vehicles, equipment, fire hydrant flushing and infrastructure facilities.

### Budget Details - Public Works (Includes Common Services & Roads)

|   | 2024               | 2025               | 2026               | 2027               |
|---|--------------------|--------------------|--------------------|--------------------|
| <b>Revenues</b>                             |                    |                    |                    |                    |
| Sale of Goods and Services                  | 15,250             | 15,250             | 15,250             | 15,250             |
| WCB Rebates                                 | 10,000             | 10,000             | 10,000             | 10,000             |
| Provincial Grants                           | 152,920            | 152,920            | 152,920            | 152,920            |
| Revenues from Operating Reserves            | 50,000             | 0                  | 0                  | 0                  |
| <b>Total Revenues</b>                       | <b>228,170</b>     | <b>178,170</b>     | <b>178,170</b>     | <b>178,170</b>     |
| <b>Expenses</b>                             |                    |                    |                    |                    |
| Salaries, Benefits, Employer Costs          | 908,180            | 912,930            | 928,480            | 944,330            |
| Training, Travel and Communications         | 14,800             | 15,120             | 15,460             | 15,810             |
| Professional and Contracted Services        | 32,140             | 32,690             | 32,990             | 33,190             |
| Insurance                                   | 31,200             | 32,760             | 34,400             | 36,120             |
| Building, Vehicle and Equipment Maintenance | 350,200            | 297,400            | 304,000            | 304,000            |
| Materials and Supplies                      | 339,250            | 345,530            | 352,610            | 360,040            |
| Utilities                                   | 255,350            | 268,120            | 281,520            | 295,590            |
| Additions to Operating Reserves             | 5,000              | 5,000              | 5,000              | 5,000              |
| Contribution to Capital                     | 110,000            | 0                  | 0                  | 0                  |
| <b>Total Expenses</b>                       | <b>2,046,120</b>   | <b>1,909,550</b>   | <b>1,954,460</b>   | <b>1,994,080</b>   |
| <b>Total Net Operating Cost</b>             | <b>(1,817,950)</b> | <b>(1,731,380)</b> | <b>(1,776,290)</b> | <b>(1,815,910)</b> |

#### Notes to Budget Details – Public Works (Includes Common Services & Roads)

- Provincial MSI Operating Grant Revenue estimated for future three years.
- Additions to Operating Reserve include WCB Reimbursements.
- Contribution for Capital is for future building upgrades and street programs.

# AIRPORT

The Barrhead Johnson Airport is owned by both the County of Barrhead and the Town of Barrhead, with the County being the Unit of Authority. The Airport total Revenues and Expenses Budget is listed in the County of Barrhead Financial Reports. The Town makes an annual contribution for 50% of the operational expenses and 50% of the capital purchases. The following tables itemizes the budget details for the Town's contribution only.

## Budget Details - Airport

|  | 2024            | 2025            | 2026            | 2027            |
|--|-----------------|-----------------|-----------------|-----------------|
| <b>Expenses</b>                        |                 |                 |                 |                 |
| Contribution to Airport - Town Portion | 17,320          | 20,510          | 15,860          | 15,880          |
| <b>Total Expenses</b>                  | <b>17,320</b>   | <b>20,510</b>   | <b>15,860</b>   | <b>15,880</b>   |
| <b>Total Net Operating Cost</b>        | <b>(17,320)</b> | <b>(20,510)</b> | <b>(15,860)</b> | <b>(15,880)</b> |

### Notes to Budget Details – Airport

- Net cost is split 50%/50% between the Town and County of Barrhead.

# STORM SEWER, WATER AND SANITARY SEWER

Storm Sewer infrastructure is an independent system that directs the flow of rainfall and surface water drainage directly into the catch basins along the road surface. Storm Sewer maintenance is performed by the Public Works Department to ensure that the storm sewer lines are running smoothly and clear of debris.

## Budget Details - Storm Sewer

|                                    | 2024            | 2025            | 2026            | 2027            |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Expenses</b>                    |                 |                 |                 |                 |
| Salaries, Benefits, Employer Costs | 22,870          | 22,930          | 23,360          | 23,790          |
| Repairs and Maintenance            | 7,500           | 7,500           | 7,500           | 7,500           |
| Materials and Supplies             | 750             | 750             | 750             | 750             |
| <b>Total Expenses</b>              | <b>31,120</b>   | <b>31,180</b>   | <b>31,610</b>   | <b>32,040</b>   |
| <b>Total Net Operating Cost</b>    | <b>(31,120)</b> | <b>(31,180)</b> | <b>(31,610)</b> | <b>(32,040)</b> |

Water treatment, transmission and distribution operations are provided by the Town and contracted to the Barrhead Regional Water Commission. The Water System serves approximately 2,200 residential and non-residential properties within the Town. The Water Department compiles meter readings for the bi-monthly billings, issued to the utility customers, in accordance with Town Bylaws. These Bylaws govern the water distribution process within the Town, sets utility rates to cover operational costs and provides funding for capital infrastructure and equipment. The Water system is a self-supporting utility, which means revenues collected through utility billings will fund all operational expenses, including contributions towards current and future capital projects.

A Bulk Water system is located next to the Town Shop at 4406-62A Avenue. Companies can sign up for an account to access the system, or individuals can access the system using debit and credit cards.

### **Budget Details - Water (Includes Barrhead Regional Water Commission)**

|   | 2024             | 2025             | 2026             | 2027             |
|---|------------------|------------------|------------------|------------------|
| <b>Revenues</b>                             |                  |                  |                  |                  |
| Sale of Goods and Services                  | 2,959,530        | 2,968,290        | 3,052,670        | 3,085,660        |
| Rentals, Licenses, Permits                  | 94,330           | 94,330           | 94,330           | 94,330           |
| Provincial Grants                           | 24,600           | 0                | 0                | 0                |
| <b>Total Revenues</b>                       | <b>3,078,460</b> | <b>3,062,620</b> | <b>3,147,000</b> | <b>3,179,990</b> |
| <b>Expenses</b>                             |                  |                  |                  |                  |
| Salaries, Benefits, Employer Costs          | 402,130          | 410,030          | 418,520          | 427,280          |
| Training, Travel and Communications         | 35,000           | 36,080           | 36,960           | 37,860           |
| Professional and Contracted Services        | 1,503,940        | 1,541,920        | 1,592,210        | 1,584,910        |
| Insurance                                   | 101,100          | 106,160          | 111,470          | 117,050          |
| Building, Vehicle and Equipment Maintenance | 164,100          | 121,700          | 123,400          | 125,100          |
| Materials, Supplies, Chemicals              | 182,790          | 190,480          | 201,120          | 211,170          |
| Utilities                                   | 342,400          | 317,570          | 335,340          | 353,460          |
| Bank Charges                                | 500              | 500              | 500              | 500              |
| Write-Offs                                  | 1,000            | 1,000            | 1,000            | 1,000            |
| Contribution to Capital                     | 345,500          | 337,180          | 326,480          | 321,660          |
| <b>Total Expenses</b>                       | <b>3,078,460</b> | <b>3,062,620</b> | <b>3,147,000</b> | <b>3,179,990</b> |
| <b>Total Net Operating Cost</b>             | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |

Notes to Budget Details – Water (Includes Barrhead Regional Water Commission)

- Barrhead Regional Water Commission reimburses the Town for all Water Plant operational expenses.
- The Provincial Grant revenue in 2024 is the 2023 MSI Grant that was transferred to deferred revenue for use in 2024. This grant will be used to offset costs for a Hazardous Materials Assessment and Pipe Repairs on our Pressure Reducing Station.
- Contribution to Capital is for future water infrastructure in the Town of Barrhead.
- Water is considered a self-supporting utility; therefore, it nets to 0 every year.



The Sanitary Sewer infrastructure is an independent system for the transportation of sanitary sewer waste into the Town’s wastewater treatment lagoon system.

The Sanitary Sewer system is a self-supporting utility, which means revenues collected through utility billings will fund all operational expenses, including contributions towards current and future capital projects.

### Budget Details - Sanitary Sewer

|                                      | 2024           | 2025           | 2026           | 2027           |
|--------------------------------------|----------------|----------------|----------------|----------------|
| <b>Revenues</b>                      |                |                |                |                |
| Sale of Goods and Services           | 685,350        | 698,090        | 710,790        | 710,790        |
| Provincial Grants                    | 3,200          | 0              | 0              | 0              |
| <b>Total Revenues</b>                | <b>688,550</b> | <b>698,090</b> | <b>710,790</b> | <b>710,790</b> |
| <b>Expenses</b>                      |                |                |                |                |
| Salaries, Benefits, Employer Costs   | 114,810        | 115,300        | 117,330        | 119,410        |
| Training, Travel and Communications  | 7,750          | 7,950          | 8,160          | 8,380          |
| Professional and Contracted Services | 1,960          | 1,960          | 1,960          | 1,960          |
| Insurance                            | 7,000          | 7,350          | 7,720          | 8,110          |
| Building and Equipment Maintenance   | 91,200         | 91,200         | 98,200         | 91,200         |
| Materials, Supplies, Chemicals       | 8,300          | 8,520          | 8,760          | 9,020          |
| Utilities                            | 126,000        | 132,300        | 138,920        | 145,870        |
| Write-Offs                           | 1,000          | 1,000          | 1,000          | 1,000          |
| Contribution to Capital              | 330,530        | 332,510        | 328,740        | 325,840        |
| <b>Total Expenses</b>                | <b>688,550</b> | <b>698,090</b> | <b>710,790</b> | <b>710,790</b> |
| <b>Total Net Operating Cost</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |

Notes to Budget Details – Sanitary Sewer

- Contribution to Capital is for future sewer infrastructure in the Town of Barrhead.
- The Provincial Grant revenue in 2024 is the 2023 MSI Grant that was transferred to deferred revenue for use in 2024. This grant will be used to offset costs for a Hazardous Materials Assessment.
- Sanitary Sewer is considered a self-supporting utility; therefore, it nets to 0 every year.



# TRADE WASTE

Garbage collection services are provided by the Town of Barrhead. Residential front street pickup takes place once per week. Regular commercial pickup also takes place once per week. Larger commercial operations can make arrangements for multiple-day pickups, based on their specific operational needs. The Town provides the residential and non-residential roll out waste carts, and bins for the larger commercial garbage pickup.



## Budget Details - Trade Waste

|   | 2024           | 2025           | 2026           | 2027           |
|---|----------------|----------------|----------------|----------------|
| <b>Revenues</b>                             |                |                |                |                |
| Sale of Goods and Services                  | 240,870        | 246,250        | 250,050        | 253,960        |
| <b>Total Revenues</b>                       | <b>240,870</b> | <b>246,250</b> | <b>250,050</b> | <b>253,960</b> |
| <b>Expenses</b>                             |                |                |                |                |
| Salaries, Benefits, Employer Costs          | 125,520        | 126,290        | 128,610        | 130,980        |
| Training, Travel and Communications         | 2,750          | 2,800          | 2,850          | 2,900          |
| Professional and Contracted Services        | 1,000          | 1,000          | 1,000          | 1,000          |
| Insurance                                   | 5,100          | 5,360          | 5,630          | 5,910          |
| Building, Vehicle and Equipment Maintenance | 24,300         | 29,000         | 29,000         | 29,000         |
| Materials and Supplies                      | 32,200         | 31,800         | 32,960         | 34,170         |
| Contribution to Capital                     | 50,000         | 50,000         | 50,000         | 50,000         |
| <b>Total Expenses</b>                       | <b>240,870</b> | <b>246,250</b> | <b>250,050</b> | <b>253,960</b> |
| <b>Total Net Operating Cost</b>             | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |

### Notes to Budget Details – Trade Waste

- Funding for Trade Waste is collected through the Town's Bi-Monthly Utility Invoice.
- Contribution to Capital is for current and future waste pickup equipment.
- Trade Waste is considered a self-supporting utility; therefore, it nets to 0 every year.

# LANDFILL

The Barrhead Regional Landfill is jointly operated by the Town of Barrhead and the County of Barrhead, with the Town being the Unit of Authority.

## Budget Details - Landfill

|   | 2024           | 2025           | 2026           | 2027           |
|---|----------------|----------------|----------------|----------------|
| <b>Revenues</b>                             |                |                |                |                |
| Town of Barrhead Contribution               | 103,440        | 106,540        | 107,260        | 110,660        |
| Tipping Fees and General Revenue            | 122,050        | 122,100        | 127,150        | 127,200        |
| County of Barrhead Contribution             | 103,440        | 106,540        | 107,260        | 110,660        |
| <b>Total Revenues</b>                       | <b>328,930</b> | <b>335,180</b> | <b>341,670</b> | <b>348,520</b> |
| <b>Expenses</b>                             |                |                |                |                |
| Salaries, Benefits, Employer Costs          | 158,120        | 162,330        | 166,700        | 171,340        |
| Training, Travel and Communications         | 7,900          | 8,000          | 8,100          | 8,200          |
| Professional and Contracted Services        | 75,000         | 75,000         | 75,000         | 75,000         |
| Insurance                                   | 6,050          | 6,350          | 6,670          | 7,000          |
| Building, Vehicle and Equipment Maintenance | 19,000         | 19,000         | 19,000         | 19,000         |
| Materials and Supplies                      | 58,050         | 59,450         | 60,900         | 62,450         |
| Utilities                                   | 4,310          | 4,550          | 4,800          | 5,030          |
| Bank Charges                                | 500            | 500            | 500            | 500            |
| <b>Total Expenses</b>                       | <b>328,930</b> | <b>335,180</b> | <b>341,670</b> | <b>348,520</b> |
| <b>Total Net Operating Cost</b>             | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |

### Notes to Budget Details – Landfill

- Net operational cost is split 50%/50% between the Town and County of Barrhead.
- Town contribution for Landfill costs is collected through the Town's Bi-Monthly Utility Invoice

New Landfill budget is to record future landfill closure/post closure costs and to transfer land rental revenue to capital reserve for future capital projects.

## Budget Details - New Landfill

|                                    | 2024            | 2025            | 2026            | 2027            |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Revenues</b>                    |                 |                 |                 |                 |
| Rentals                            | 5,050           | 5,050           | 5,050           | 5,050           |
| <b>Total Revenues</b>              | <b>5,050</b>    | <b>5,050</b>    | <b>5,050</b>    | <b>5,050</b>    |
| <b>Expenses</b>                    |                 |                 |                 |                 |
| Asset Retirement Accretion Expense | 13,150          | 13,580          | 14,020          | 14,480          |
| Contribution to Capital            | 5,050           | 5,050           | 5,050           | 5,050           |
| <b>Total Expenses</b>              | <b>18,200</b>   | <b>18,630</b>   | <b>19,070</b>   | <b>19,530</b>   |
| <b>Total Net Operating Cost</b>    | <b>(13,150)</b> | <b>(13,580)</b> | <b>(14,020)</b> | <b>(14,480)</b> |

### Notes to Budget Details – New Landfill

- Town portion of the Land Rental Revenue.
- Accretion expense for future asset retirement obligation.
- Contribution to Capital funds used for future years' capital projects.

# RECYCLE

Recycle opportunities are available next to the Public Works Shop through several large, outdoor recycle bins. Recycle bins are also located at the Barrhead Regional Landfill to reduce waste volumes disposed of into the landfill. The Town processes recycled materials such as cardboard and newspaper with revenues received offsetting operational costs.

## Budget Details - Recycle

|   | 2024           | 2025           | 2026           | 2027           |
|---|----------------|----------------|----------------|----------------|
| <b>Revenues</b>                             |                |                |                |                |
| Sale of Goods and Services                  | 235,090        | 239,590        | 244,180        | 248,860        |
| <b>Total Revenues</b>                       | <b>235,090</b> | <b>239,590</b> | <b>244,180</b> | <b>248,860</b> |
| <b>Expenses</b>                             |                |                |                |                |
| Salaries, Benefits, Employer Costs          | 169,930        | 173,160        | 176,400        | 179,650        |
| Training, Travel and Communications         | 500            | 500            | 500            | 500            |
| Insurance                                   | 2,900          | 3,050          | 3,200          | 3,360          |
| Building, Vehicle and Equipment Maintenance | 14,100         | 11,100         | 11,100         | 11,100         |
| Materials and Supplies                      | 20,000         | 20,700         | 21,440         | 22,200         |
| Utilities                                   | 9,200          | 9,660          | 10,140         | 10,650         |
| Contribution to Capital                     | 18,460         | 21,420         | 21,400         | 21,400         |
| <b>Total Expenses</b>                       | <b>235,090</b> | <b>239,590</b> | <b>244,180</b> | <b>248,860</b> |
| <b>Total Net Operating Cost</b>             | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>       |

### Notes to Budget Details – Recycle

- Funding for Recycle operations is collected through the Town's Bi-Monthly Utility Invoice.
- Recycle is considered a self-supporting utility; therefore, it nets to 0 every year.
- Contribution to Capital funds used for current and future years' capital projects.



# FAMILY AND COMMUNITY SUPPORT SERVICES

Family and Community Support Services (FCSS) is an integral part of our community, providing much needed assistance and support to several people and families. FCSS receives funding from the Town and County, as well as the Provincial Government.



## Budget Details - Family & Community Support Services

|                                      | 2024            | 2025            | 2026            | 2027            |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Revenues</b>                      |                 |                 |                 |                 |
| County of Barrhead Contribution      | 77,150          | 77,150          | 77,150          | 77,150          |
| Provincial Grants                    | 329,620         | 329,620         | 329,620         | 329,620         |
| <b>Total Revenues</b>                | <b>406,770</b>  | <b>406,770</b>  | <b>406,770</b>  | <b>406,770</b>  |
| <b>Expenses</b>                      |                 |                 |                 |                 |
| Contribution to FCSS                 | 483,920         | 483,920         | 483,920         | 483,920         |
| <b>Total Expenses</b>                | <b>483,920</b>  | <b>483,920</b>  | <b>483,920</b>  | <b>483,920</b>  |
| <b>Town of Barrhead Contribution</b> | <b>(77,150)</b> | <b>(77,150)</b> | <b>(77,150)</b> | <b>(77,150)</b> |

### Notes to Budget Details – Family and Community Support Services (FCSS)

- The Town and the County each contribute the same amount of funding on an annual basis. In 2024 it is \$77,150, which has also been estimated for the future three years.
- The Contribution to FCSS expense is for payment of the Town, County and Provincial Government funding directly to FCSS.

# PLANNING AND DEVELOPMENT

The Planning and Development Department provides a variety of services to businesses and residents and is responsible for ensuring compliance with a variety of provincial and municipal mandated procedures, bylaws and regulations.

The Planning and Development Department receives direction from, and provides administrative support to, the Municipal Planning Commission (MPC) and the Subdivision and Development Appeal Board (SDAB).

The Planning and Development Department maintains Bylaws and the GIS system, approves Business Licenses and Development Permits and works closely with the Municipal Planners. The Department reviews and makes recommendations on Area Structure Plans, Redevelopment Plans, the Land Use Bylaw and Municipal Development Plan. They complete all mapping for Town departments, along with overseeing the sales and land transfers of Beaver Brook lots.

### Budget Details - Planning, Development and Subdivision

|                                      | 2024             | 2025             | 2026             | 2027             |
|--------------------------------------|------------------|------------------|------------------|------------------|
| <b>Revenues</b>                      |                  |                  |                  |                  |
| Sale of Goods and Services           | 1,600            | 1,600            | 1,600            | 1,600            |
| Licenses & Permits                   | 3,000            | 3,000            | 3,000            | 3,000            |
| Provincial Grants                    | 19,000           | 0                | 0                | 0                |
| Revenues from Operating Reserves     | 15,000           | 0                | 0                | 0                |
| <b>Total Revenues</b>                | <b>38,600</b>    | <b>4,600</b>     | <b>4,600</b>     | <b>4,600</b>     |
| <b>Expenses</b>                      |                  |                  |                  |                  |
| Salaries, Benefits, Employer Costs   | 76,210           | 77,670           | 79,160           | 80,700           |
| Training, Travel and Communications  | 4,000            | 7,000            | 7,000            | 7,000            |
| Professional and Contracted Services | 67,500           | 34,500           | 35,000           | 35,500           |
| Materials and Supplies               | 4,500            | 4,500            | 4,500            | 4,500            |
| <b>Total Expenses</b>                | <b>152,210</b>   | <b>123,670</b>   | <b>125,660</b>   | <b>127,700</b>   |
| <b>Total Net Operating Cost</b>      | <b>(113,610)</b> | <b>(119,070)</b> | <b>(121,060)</b> | <b>(123,100)</b> |

Notes to Budget Details – Planning, Development and Subdivision

- Professional and Contracted Services Expense include GIS program, Land Surveys, Appraisals and Consulting.
- The Provincial Grant revenue in 2024 is the 2023 MSI Grant that was transferred to deferred revenue for use in 2024. This grant will be used to offset costs for a new Aerial Photo.



# COMMUNICATIONS

The Communications Department coordinates the maintenance of the Town’s social media networks, including Facebook, Twitter and Instagram, with a combined audience of over 3,000 followers.

The Department is responsible for development and maintenance of the Town’s website and implementation of Council’s rebranding project. The Department coordinates the communication of special events, service disruptions and advertising within the community.

## Budget Details - Communications

|                                      | 2024             | 2025             | 2026             | 2027             |
|--------------------------------------|------------------|------------------|------------------|------------------|
| <b>Revenues</b>                      |                  |                  |                  |                  |
| Revenues from Operating Reserves     | 10,000           | 0                | 0                | 0                |
| <b>Total Revenues</b>                | <b>10,000</b>    | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>Expenses</b>                      |                  |                  |                  |                  |
| Salaries, Benefits, Employer Costs   | 116,550          | 118,720          | 120,940          | 123,190          |
| Training, Travel and Communications  | 13,600           | 13,630           | 13,660           | 13,690           |
| Professional and Contracted Services | 1,000            | 1,000            | 1,000            | 1,000            |
| Materials and Supplies               | 40,990           | 21,050           | 21,100           | 21,150           |
| <b>Total Expenses</b>                | <b>172,140</b>   | <b>154,400</b>   | <b>156,700</b>   | <b>159,030</b>   |
| <b>Total Net Operating Cost</b>      | <b>(162,140)</b> | <b>(154,400)</b> | <b>(156,700)</b> | <b>(159,030)</b> |

### Notes to Budget Details – Communications

- Materials and Supplies includes Rebranding supplies in 2024.



# PARKS AND RECREATION

The Parks and Recreation Department promotes personal health, increased quality of life and assists in a sense of community pride and ownership. The Department operates the Arena and Aquatics Centre utilized by the various user groups for hockey, figure skating, and swim club. These facilities are used for public skate, swimming lessons and other programs which have been developed to encourage personal health and fitness and provide fun activities for people of all ages.

This Department maintains the Parks, Sportsgrounds, Walking Trail, Town owned Cemeteries and the green spaces within the Town.

The Recreation Department is also responsible for the Curling Rink and Bowling Alley facilities. By way of agreements, these facilities are operated by local sports associations.

Annual funding provided by the County of Barrhead assists with the operational costs of the Arena, Aquatics Centre, Curling Rink and the Youth Summer Programs.

## Budget Details - Cemetery

|                                    | 2024            | 2025            | 2026            | 2027            |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Revenues</b>                    |                 |                 |                 |                 |
| Sale of Goods and Services         | 18,400          | 18,400          | 18,400          | 18,400          |
| Reimbursements                     | 5,500           | 5,500           | 5,500           | 5,500           |
| Provincial Grants                  | 14,000          | 0               | 0               | 0               |
| <b>Total Revenues</b>              | <b>37,900</b>   | <b>23,900</b>   | <b>23,900</b>   | <b>23,900</b>   |
| <b>Expenses</b>                    |                 |                 |                 |                 |
| Salaries, Benefits, Employer Costs | 23,030          | 23,410          | 23,740          | 24,150          |
| Insurance                          | 630             | 660             | 690             | 720             |
| Maintenance                        | 22,000          | 8,000           | 22,000          | 8,000           |
| Materials and Supplies             | 4,500           | 4,500           | 4,500           | 4,500           |
| Additions to Operating Reserves    | 2,500           | 2,500           | 2,500           | 2,500           |
| <b>Total Expenses</b>              | <b>52,660</b>   | <b>39,070</b>   | <b>53,430</b>   | <b>39,870</b>   |
| <b>Total Net Operating Cost</b>    | <b>(14,760)</b> | <b>(15,170)</b> | <b>(29,530)</b> | <b>(15,970)</b> |

### Notes to Budget Details – Cemetery

- Concrete Runners – \$14,000, every two years under Maintenance
- The Provincial Grant revenue in 2024 is the 2023 MSI Grant that was transferred to deferred revenue for use in 2024. This grant will be used to offset costs for concrete runners.

## Budget Details - Recreation Administration

|                                      | 2024             | 2025             | 2026             | 2027             |
|--------------------------------------|------------------|------------------|------------------|------------------|
| <b>Revenues</b>                      |                  |                  |                  |                  |
| Sale of Goods and Services           | 26,000           | 26,200           | 26,400           | 26,600           |
| Rentals                              | 10,000           | 10,000           | 10,000           | 10,000           |
| County of Barrhead Contribution      | 25,000           | 25,000           | 25,000           | 25,000           |
| Federal Grants                       | 2,800            | 2,800            | 2,800            | 2,800            |
| <b>Total Revenues</b>                | <b>63,800</b>    | <b>64,000</b>    | <b>64,200</b>    | <b>64,400</b>    |
| <b>Expenses</b>                      |                  |                  |                  |                  |
| Salaries, Benefits, Employer Costs   | 269,260          | 273,660          | 278,150          | 282,760          |
| Training, Travel and Communications  | 19,500           | 19,670           | 19,840           | 20,020           |
| Professional and Contracted Services | 36,500           | 27,000           | 27,000           | 27,000           |
| Insurance                            | 3,750            | 3,890            | 4,030            | 4,180            |
| Equipment Maintenance                | 5,020            | 5,100            | 5,200            | 5,300            |
| Materials and Supplies               | 40,210           | 38,710           | 39,210           | 39,610           |
| Write-Offs                           | 100              | 100              | 100              | 100              |
| <b>Total Expenses</b>                | <b>374,340</b>   | <b>368,130</b>   | <b>373,530</b>   | <b>378,970</b>   |
| <b>Total Net Operating Cost</b>      | <b>(310,540)</b> | <b>(304,130)</b> | <b>(309,330)</b> | <b>(314,570)</b> |

Notes to Budget Details – Recreation Administration

- County of Barrhead contribution towards Summer Youth Program - \$25,000.

## Budget Details - Arena

|                                      | 2024             | 2025             | 2026             | 2027             |
|--------------------------------------|------------------|------------------|------------------|------------------|
| <b>Revenues</b>                      |                  |                  |                  |                  |
| Sale of Goods and Services           | 450              | 450              | 450              | 450              |
| Rentals                              | 247,460          | 250,240          | 252,740          | 255,240          |
| County of Barrhead Contribution      | 155,000          | 155,000          | 155,000          | 155,000          |
| <b>Total Revenues</b>                | <b>402,910</b>   | <b>405,690</b>   | <b>408,190</b>   | <b>410,690</b>   |
| <b>Expenses</b>                      |                  |                  |                  |                  |
| Salaries, Benefits, Employer Costs   | 370,620          | 377,170          | 384,020          | 390,780          |
| Training, Travel and Communications  | 14,250           | 14,500           | 14,760           | 15,040           |
| Professional and Contracted Services | 360              | 360              | 360              | 360              |
| Insurance                            | 36,650           | 38,460           | 40,360           | 42,350           |
| Building and Equipment Maintenance   | 65,200           | 59,400           | 60,400           | 61,400           |
| Materials and Supplies               | 36,200           | 37,080           | 38,380           | 39,300           |
| Utilities                            | 141,550          | 148,630          | 156,060          | 163,860          |
| Contribution to Capital              | 50,000           | 50,000           | 50,000           | 50,000           |
| <b>Total Expenses</b>                | <b>714,830</b>   | <b>725,600</b>   | <b>744,340</b>   | <b>763,090</b>   |
| <b>Total Net Operating Cost</b>      | <b>(311,920)</b> | <b>(319,910)</b> | <b>(336,150)</b> | <b>(352,400)</b> |

Notes to Budget Details – Arena

- County of Barrhead contribution toward Arena Operations - \$155,000.
- Contribution to capital is for current and future capital reserves and projects.

## Budget Details - Aquatic Centre

|                                      | 2024             | 2025               | 2026               | 2027               |
|--------------------------------------|------------------|--------------------|--------------------|--------------------|
| <b>Revenues</b>                      |                  |                    |                    |                    |
| Sale of Goods and Services           | 326,550          | 331,550            | 338,050            | 344,550            |
| Rentals                              | 5,000            | 6,000              | 7,000              | 8,000              |
| County of Barrhead Contribution      | 155,000          | 155,000            | 155,000            | 155,000            |
| Revenues from Operating Reserves     | 2,500            | 0                  | 0                  | 0                  |
| <b>Total Revenues</b>                | <b>489,050</b>   | <b>492,550</b>     | <b>500,050</b>     | <b>507,550</b>     |
| <b>Expenses</b>                      |                  |                    |                    |                    |
| Salaries, Benefits, Employer Costs   | 911,970          | 919,740            | 927,620            | 935,650            |
| Training, Travel and Communications  | 29,220           | 25,860             | 26,210             | 26,580             |
| Professional and Contracted Services | 13,300           | 14,300             | 14,300             | 14,300             |
| Insurance                            | 43,000           | 45,150             | 47,410             | 49,780             |
| Building and Equipment Maintenance   | 40,000           | 42,000             | 45,000             | 48,000             |
| Materials, Supplies, Chemicals       | 82,500           | 85,200             | 88,900             | 90,600             |
| Utilities                            | 301,700          | 316,780            | 332,620            | 349,250            |
| Bank Charges                         | 4,000            | 4,000              | 4,000              | 4,000              |
| Contribution to Capital              | 50,000           | 50,000             | 50,000             | 50,000             |
| <b>Total Expenses</b>                | <b>1,475,690</b> | <b>1,503,030</b>   | <b>1,536,060</b>   | <b>1,568,160</b>   |
| <b>Total Net Operating Cost</b>      | <b>(986,640)</b> | <b>(1,010,480)</b> | <b>(1,036,010)</b> | <b>(1,060,610)</b> |

Note: Debenture Payment 290,570      290,570      290,570      290,570

(Funded by separate property tax rate, not part of the Total Net Operating Costs)

### Notes to Budget Details – Aquatics Centre

- County of Barrhead contribution toward Aquatic Centre Operations - \$155,000.
- Contribution to capital is for current and future capital reserves and projects.



## Budget Details - Parks

|   | 2024             | 2025             | 2026             | 2027             |
|---|------------------|------------------|------------------|------------------|
| <b>Revenues</b>                             |                  |                  |                  |                  |
| Rentals, Reimbursements                     | 11,600           | 11,600           | 11,600           | 11,600           |
| County of Barrhead Contribution             | 4,000            | 4,000            | 4,000            | 4,000            |
| Provincial Grants                           | 172,920          | 152,920          | 152,920          | 152,920          |
| Revenues from Operating Reserves            | 3,000            | 0                | 0                | 0                |
| <b>Total Revenues</b>                       | <b>191,520</b>   | <b>168,520</b>   | <b>168,520</b>   | <b>168,520</b>   |
| <b>Expenses</b>                             |                  |                  |                  |                  |
| Salaries, Benefits, Employer Costs          | 169,320          | 171,740          | 174,130          | 176,700          |
| Training, Travel and Communications         | 6,810            | 6,810            | 6,810            | 6,810            |
| Professional and Contracted Services        | 17,500           | 17,500           | 17,500           | 17,500           |
| Insurance                                   | 9,150            | 9,610            | 10,090           | 10,590           |
| Building, Vehicle and Equipment Maintenance | 94,900           | 73,500           | 74,500           | 75,500           |
| Materials and Supplies                      | 24,500           | 25,100           | 25,730           | 26,400           |
| Utilities                                   | 7,200            | 7,570            | 7,950            | 8,350            |
| <b>Total Expenses</b>                       | <b>329,380</b>   | <b>311,830</b>   | <b>316,710</b>   | <b>321,850</b>   |
| <b>Total Net Operating Cost</b>             | <b>(137,860)</b> | <b>(143,310)</b> | <b>(148,190)</b> | <b>(153,330)</b> |

### Notes to Budget Details – Parks

- Provincial MSI Operating Grant Revenue estimated for future three years. In addition, the Provincial Grant revenue in 2024 is the 2023 MSI Grant that was transferred to deferred revenue for use in 2024. This grant will be used to offset costs for an Arborist to prune old boulevard trees and purchase pea gravel in the Splash Park.
- County of Barrhead contribution toward Weed Control Program, Communities in Bloom



## Budget Details – Sportsground

|                                      | 2024            | 2025            | 2026            | 2027            |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Revenues</b>                      |                 |                 |                 |                 |
| Provincial Grants                    | 2,000           | 0               | 0               | 0               |
| Revenues from Operating Reserves     | 6,000           | 0               | 0               | 0               |
| <b>Total Revenues</b>                | <b>8,000</b>    | <b>0</b>        | <b>0</b>        | <b>0</b>        |
| <b>Expenses</b>                      |                 |                 |                 |                 |
| Salaries, Benefits, Employer Costs   | 38,290          | 38,910          | 39,510          | 40,170          |
| Training and Travel                  | 320             | 320             | 320             | 320             |
| Professional and Contracted Services | 3,000           | 3,000           | 3,000           | 3,000           |
| Insurance                            | 8,100           | 8,510           | 8,940           | 9,390           |
| Building and Equipment Maintenance   | 15,500          | 7,500           | 7,500           | 13,500          |
| Materials and Supplies               | 2,000           | 2,000           | 2,000           | 2,000           |
| Utilities                            | 3,500           | 3,680           | 3,870           | 4,080           |
| <b>Total Expenses</b>                | <b>70,710</b>   | <b>63,920</b>   | <b>65,140</b>   | <b>72,460</b>   |
| <b>Total Net Operating Cost</b>      | <b>(62,710)</b> | <b>(63,920)</b> | <b>(65,140)</b> | <b>(72,460)</b> |

### Notes to Budget Details – Sportsground

- The Provincial Grant revenue in 2024 is the 2023 MSI Grant that was transferred to deferred revenue for use in 2024. This grant will be used to offset costs for a Hazardous Materials Assessment.
- 2024 Maintenance includes shale purchase of \$6,000

## Budget Details - Rotary Park

|                                      | 2024          | 2025          | 2026          | 2027          |
|--------------------------------------|---------------|---------------|---------------|---------------|
| <b>Revenues</b>                      |               |               |               |               |
| Campsite Rentals                     | 20,000        | 20,000        | 20,000        | 20,000        |
| <b>Total Revenues</b>                | <b>20,000</b> | <b>20,000</b> | <b>20,000</b> | <b>20,000</b> |
| <b>Expenses</b>                      |               |               |               |               |
| Professional and Contracted Services | 250           | 250           | 250           | 250           |
| Materials and Supplies               | 3,500         | 5,000         | 3,500         | 5,000         |
| Utilities                            | 7,000         | 7,350         | 7,720         | 8,110         |
| <b>Total Expenses</b>                | <b>10,750</b> | <b>12,600</b> | <b>11,470</b> | <b>13,360</b> |
| <b>Total Net Operating Cost</b>      | <b>9,250</b>  | <b>7,400</b>  | <b>8,530</b>  | <b>6,640</b>  |

## Budget Details - Bowling Alley

|                                    | 2024           | 2025           | 2026           | 2027           |
|------------------------------------|----------------|----------------|----------------|----------------|
| <b>Revenues</b>                    |                |                |                |                |
| Insurance Reimbursement            | 4,050          | 4,250          | 4,460          | 4,680          |
| <b>Total Revenues</b>              | <b>4,050</b>   | <b>4,250</b>   | <b>4,460</b>   | <b>4,680</b>   |
| <b>Expenses</b>                    |                |                |                |                |
| Asset Retirement Accretion Expense | 880            | 900            | 920            | 950            |
| Insurance                          | 4,050          | 4,250          | 4,460          | 4,680          |
| Building Maintenance               | 2,000          | 2,000          | 2,000          | 2,000          |
| Utilities                          | 1,000          | 1,050          | 1,100          | 1,150          |
| <b>Total Expenses</b>              | <b>7,930</b>   | <b>8,200</b>   | <b>8,480</b>   | <b>8,780</b>   |
| <b>Total Net Operating Cost</b>    | <b>(3,880)</b> | <b>(3,950)</b> | <b>(4,020)</b> | <b>(4,100)</b> |

## Budget Details - Curling Rink

|                                    | 2024            | 2025            | 2026            | 2027            |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Revenues</b>                    |                 |                 |                 |                 |
| Rentals                            | 250             | 250             | 250             | 250             |
| County of Barrhead Contribution    | 13,680          | 13,680          | 13,680          | 13,680          |
| <b>Total Revenues</b>              | <b>13,930</b>   | <b>13,930</b>   | <b>13,930</b>   | <b>13,930</b>   |
| <b>Expenses</b>                    |                 |                 |                 |                 |
| Asset Retirement Accretion Expense | 3,170           | 3,250           | 3,330           | 3,420           |
| Salaries, Benefits, Employer Costs | 4,390           | 4,460           | 4,530           | 4,620           |
| Insurance                          | 8,250           | 8,660           | 9,090           | 9,540           |
| Building and Equipment Maintenance | 7,000           | 7,000           | 7,000           | 7,000           |
| Materials and Supplies             | 1,500           | 1,500           | 1,500           | 1,500           |
| Utilities                          | 6,400           | 6,720           | 7,050           | 7,390           |
| <b>Total Expenses</b>              | <b>30,710</b>   | <b>31,590</b>   | <b>32,500</b>   | <b>33,470</b>   |
| <b>Total Net Operating Cost</b>    | <b>(16,780)</b> | <b>(17,660)</b> | <b>(18,570)</b> | <b>(19,540)</b> |

### Notes to Budget Details – Curling Rink

- County of Barrhead contribution toward Curling Rink Operations \$13,680.

## Budget Details - Walking Trail

|                                    | 2024            | 2025            | 2026            | 2027            |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Revenues</b>                    |                 |                 |                 |                 |
| Revenues from Operating Reserves   | 10,000          | 0               | 0               | 0               |
| <b>Total Revenues</b>              | <b>10,000</b>   | <b>0</b>        | <b>0</b>        | <b>0</b>        |
| <b>Expenses</b>                    |                 |                 |                 |                 |
| Salaries, Benefits, Employer Costs | 4,580           | 4,660           | 4,760           | 4,850           |
| Maintenance                        | 49,500          | 49,500          | 49,500          | 49,500          |
| <b>Total Expenses</b>              | <b>54,080</b>   | <b>54,160</b>   | <b>54,260</b>   | <b>54,350</b>   |
| <b>Total Net Operating Cost</b>    | <b>(44,080)</b> | <b>(54,160)</b> | <b>(54,260)</b> | <b>(54,350)</b> |

## Budget Details - Museum

|                                 | 2024         | 2025         | 2026         | 2027         |
|---------------------------------|--------------|--------------|--------------|--------------|
| <b>Expenses</b>                 |              |              |              |              |
| Utilities                       | 500          | 520          | 540          | 560          |
| <b>Total Expenses</b>           | <b>500</b>   | <b>520</b>   | <b>540</b>   | <b>560</b>   |
| <b>Total Net Operating Cost</b> | <b>(500)</b> | <b>(520)</b> | <b>(540)</b> | <b>(560)</b> |

## Budget Details - Tourism

|                                    | 2024             | 2025             | 2026             | 2027             |
|------------------------------------|------------------|------------------|------------------|------------------|
| <b>Revenues</b>                    |                  |                  |                  |                  |
| Sale of Goods and Services         | 2,500            | 2,500            | 2,500            | 2,500            |
| General Revenue                    | 5,500            | 0                | 0                | 0                |
| <b>Total Revenues</b>              | <b>8,000</b>     | <b>2,500</b>     | <b>2,500</b>     | <b>2,500</b>     |
| <b>Expenses</b>                    |                  |                  |                  |                  |
| Salaries, Benefits, Employer Costs | 40,320           | 41,020           | 41,720           | 42,370           |
| Promotional Materials, Advertising | 67,590           | 67,590           | 67,590           | 67,590           |
| General and Vehicle Maintenance    | 13,500           | 13,500           | 13,500           | 13,500           |
| Materials and Supplies             | 15,050           | 15,050           | 15,050           | 15,050           |
| Grants to Organizations            | 32,310           | 21,810           | 21,810           | 21,810           |
| <b>Total Expenses</b>              | <b>168,770</b>   | <b>158,970</b>   | <b>159,670</b>   | <b>160,320</b>   |
| <b>Total Net Operating Cost</b>    | <b>(160,770)</b> | <b>(156,470)</b> | <b>(157,170)</b> | <b>(157,820)</b> |

### Notes to Budget Details – Tourism

- Advertising includes Better In Barrhead Advertising.

# TWINNING

Barrhead is currently twinned with Tokoro, Kitami City Japan, Drouin Australia and Chapala Jalisco Mexico. Operational costs of Twinning are split equally between the Town of Barrhead and the County of Barrhead, with the Town being the Unit of Authority.

The Barrhead and District Twinning Committee arranges homestays, plans events and welcomes delegations from Tokoro, Kitami City, Japan with the continued friendship between our countries. A commemorative park has been developed at the south entrance to the Town of Barrhead.

## Budget Details - Twinning

|                                      | 2024           | 2025           | 2026           | 2027           |
|--------------------------------------|----------------|----------------|----------------|----------------|
| <b>Revenues</b>                      |                |                |                |                |
| County of Barrhead Contribution      | 4,900          | 4,650          | 5,650          | 6,550          |
| <b>Total Revenues</b>                | <b>4,900</b>   | <b>4,650</b>   | <b>5,650</b>   | <b>6,550</b>   |
| <b>Expenses</b>                      |                |                |                |                |
| Training, Travel and Communications  | 1,800          | 1,800          | 1,800          | 5,600          |
| Materials and Supplies               | 7,000          | 6,000          | 8,000          | 6,000          |
| Mileage/Rentals                      | 1,000          | 1,500          | 1,500          | 1,500          |
| <b>Total Expenses</b>                | <b>9,800</b>   | <b>9,300</b>   | <b>11,300</b>  | <b>13,100</b>  |
| <b>Town of Barrhead Contribution</b> | <b>(4,900)</b> | <b>(4,650)</b> | <b>(5,650)</b> | <b>(6,550)</b> |

### Notes to Budget Details – Twinning

- Net cost is split 50%/50% between the Town and County of Barrhead.



# LIBRARY

The Town of Barrhead contributes funding to the Barrhead Public Library and the Yellowhead Regional Library annually, on a per capita basis.

## Budget Details - Library

|                                 | 2024             | 2025             | 2026             | 2027             |
|---------------------------------|------------------|------------------|------------------|------------------|
| <b>Expenses</b>                 |                  |                  |                  |                  |
| Contribution to Library         | 127,140          | 127,780          | 128,440          | 129,120          |
| <b>Total Expenses</b>           | <b>127,140</b>   | <b>127,780</b>   | <b>128,440</b>   | <b>129,120</b>   |
| <b>Total Net Operating Cost</b> | <b>(127,140)</b> | <b>(127,780)</b> | <b>(128,440)</b> | <b>(129,120)</b> |

### Notes to Budget Details – Library

- In 2024, the Town contribution to the Barrhead Public Library is \$22.75 per capita, plus utility assistance of approx. \$7,500, for a total of \$105,780.
- Contribution to Yellowhead Regional Library is \$4.65 per capita, for a total of \$21,360. Slight increases have been estimated for the future three years.

# OTHER

Contingency and Underlevies are budgets in a ‘General’ category.

## Budget Details – Contingency

|                                  | 2024            | 2025           | 2026           | 2027           |
|----------------------------------|-----------------|----------------|----------------|----------------|
| <b>Revenues</b>                  |                 |                |                |                |
| Revenues from Operating Reserves | 43,370          | 43,370         | 43,370         | 43,370         |
| <b>Total Revenues</b>            | <b>43,370</b>   | <b>43,370</b>  | <b>43,370</b>  | <b>43,370</b>  |
| <b>Expenses</b>                  |                 |                |                |                |
| Contribution to Capital          | 70,000          | 50,000         | 50,000         | 50,000         |
| <b>Total Expenses</b>            | <b>70,000</b>   | <b>50,000</b>  | <b>50,000</b>  | <b>50,000</b>  |
| <b>Total Net Operating Cost</b>  | <b>(26,630)</b> | <b>(6,630)</b> | <b>(6,630)</b> | <b>(6,630)</b> |

### Notes to Budget Details – Other

- Revenues from Operating Reserves are to offset the reduction of the Grant In Lieu portion of the property taxes paid by the Provincial Government.
- Contribution to capital is for current and future capital reserves and projects.

## SUMMARY TOTALS

The following reports summarize the 2024 operating budget, plus the 3-year operating plans for 2025 to 2027.

The Net Operating Costs – By Department are the total expenses less total revenues from all sources, with the net amount showing as a surplus or deficit in that department. In 2024 the Total Operating Budget was adopted with a surplus of \$14,810.00.

The deficits shown in the future 3 years, for 2025 to 2027, are “preliminary deficits” at this time. A few of the impacts are related to estimated inflationary adjustments in expenses, as well as the additional expense related to the Town contributing towards policing costs.

Preliminary deficits would be adjusted during the annual review of all budget line items, incorporating property assessment changes for new construction or market value adjustments, establishing levels of service, service fee rates and charges, funding required from Town reserves, grant funding sources and the municipal property tax rates.

After the budgetary reviews are completed, and prior to approval and adoption by Council, the future “current” years’ budget is balanced and would not be in a deficit position.

## Net Operating Costs - By Department

| Department   | 2024           | 2025           | 2026            | 2027            |
|--|----------------|----------------|-----------------|-----------------|
| Mayor & Council                                    | -323,350       | -330,190       | -337,230        | -344,720        |
| Property Taxes                                     | 7,154,520      | 7,154,520      | 7,154,520       | 7,154,520       |
| Requisitions                                       | -1,553,750     | -1,553,750     | -1,553,750      | -1,553,750      |
| Aquatic Centre Debenture                           | -290,570       | -290,570       | -290,570        | -290,570        |
| Franchise Fees                                     | 1,035,000      | 1,040,000      | 1,045,000       | 1,050,000       |
| Penalties & Costs On Taxes                         | 43,000         | 43,000         | 43,000          | 43,000          |
| Return on Investments                              | 250,000        | 150,000        | 150,000         | 150,000         |
| Administration & Computer                          | -990,680       | -998,580       | -1,001,790      | -1,018,400      |
| Policing /RCMP                                     | -266,130       | -266,150       | -266,180        | -266,210        |
| Emergency Response Centre                          | -28,080        | -28,990        | -29,980         | -31,000         |
| Town Fire Costs                                    | -388,700       | -392,530       | -408,580        | -408,570        |
| Bylaw Enforcement                                  | -119,550       | -119,950       | -122,170        | -124,480        |
| Disaster Services, Safety, Public Health           | -74,600        | -75,830        | -75,050         | -76,260         |
| Common Services & Roads                            | -1,817,950     | -1,731,380     | -1,776,290      | -1,815,910      |
| Airport  | -17,320        | -20,510        | -15,860         | -15,880         |
| Storm Sewer  | -31,120        | -31,180        | -31,610         | -32,040         |
| Water & Barrhead Regional Water Comm.              | 0              | 0              | 0               | 0               |
| Sanitary Sewer                                     | 0              | 0              | 0               | 0               |
| Trade Waste  | 0              | 0              | 0               | 0               |
| Landfill   | 0              | 0              | 0               | 0               |
| New Landfill                                       | -13,150        | -13,580        | -14,020         | -14,480         |
| Recycle  | 0              | 0              | 0               | 0               |
| Family & Community Support Services                | -77,150        | -77,150        | -77,150         | -77,150         |
| Planning & Development                             | -113,610       | -119,070       | -121,060        | -123,100        |
| Communications                                     | -162,140       | -154,400       | -156,700        | -159,030        |
| Cemetery   | -14,760        | -15,170        | -29,530         | -15,970         |
| Recreation Administration                          | -310,540       | -304,130       | -309,330        | -314,570        |
| Arena  | -311,920       | -319,910       | -336,150        | -352,400        |
| Aquatic Centre                                     | -986,640       | -1,010,480     | -1,036,010      | -1,060,610      |
| Parks  | -137,860       | -143,310       | -148,190        | -153,330        |
| Sportsground                                       | -62,710        | -63,920        | -65,140         | -72,460         |
| Rotary Park  | 9,250          | 7,400          | 8,530           | 6,640           |
| Bowling Alley                                      | -3,880         | -3,950         | -4,020          | -4,100          |
| Curling Rink                                       | -16,780        | -17,660        | -18,570         | -19,540         |
| Walking Trail                                      | -44,080        | -54,160        | -54,260         | -54,350         |
| Museum   | -500           | -520           | -540            | -560            |
| Tourism  | -160,770       | -156,470       | -157,170        | -157,820        |
| Twinning   | -4,900         | -4,650         | -5,650          | -6,550          |
| Library  | -127,140       | -127,780       | -128,440        | -129,120        |
| Contingency & Underlevies                          | <u>-26,630</u> | <u>-6,630</u>  | <u>-6,630</u>   | <u>-6,630</u>   |
| <b>Total Net Operating Cost Surplus/ (Deficit)</b> | <b>14,810</b>  | <b>-37,630</b> | <b>-176,570</b> | <b>-295,400</b> |

The Operating Costs – By Category shows the approved and adopted 2024 Total Operating Budget and the 2025 to 2027 Operating Budget Plan with the details sorted by category such as Property Taxes, Sales of Goods and Services, Salaries, Benefits, Employer Costs, Insurance, Utilities, etc.

### Operating Costs By Category

|   | 2024              | 2025              | 2026              | 2027              |
|---|-------------------|-------------------|-------------------|-------------------|
| <b>Revenues</b>                                       |                   |                   |                   |                   |
| Property Taxes  | 7,154,520         | 7,154,520         | 7,154,520         | 7,154,520         |
| Sale of Goods and Services                            | 4,719,780         | 4,759,460         | 4,872,850         | 4,924,530         |
| Franchise Fees, Interest, Rentals, Licenses, Permits  | 1,978,870         | 1,884,520         | 1,900,780         | 1,911,700         |
| Town and County Contributions                         | 1,509,070         | 1,520,490         | 1,555,300         | 1,560,600         |
| Federal Grants  | 2,800             | 2,800             | 2,800             | 2,800             |
| Provincial Grants                                     | 792,320           | 635,460           | 635,460           | 635,460           |
| Revenues from Operating Reserves                      | 147,870           | 43,370            | 43,370            | 43,370            |
| <b>Total Revenues</b>                                 | <b>16,305,230</b> | <b>16,000,620</b> | <b>16,165,080</b> | <b>16,232,980</b> |
| <b>Expenses</b>                                       |                   |                   |                   |                   |
| Asset Retirement Accretion Expense                    | 18,330            | 18,880            | 19,450            | 20,060            |
| Salaries, Benefits, Employer Costs                    | 5,314,460         | 5,391,100         | 5,483,690         | 5,578,450         |
| Council Fees and Per diems                            | 227,660           | 246,790           | 236,000           | 240,510           |
| Fire Fees and Guardians                               | 216,740           | 220,350           | 224,040           | 227,800           |
| Training, Travel and Communications                   | 400,250           | 390,410           | 410,140           | 399,830           |
| Professional and Contracted Services                  | 2,329,970         | 2,290,930         | 2,343,080         | 2,338,150         |
| Insurance   | 331,330           | 347,820           | 365,130           | 383,290           |
| Building, Vehicle and Equipment Maintenance           | 1,090,020         | 957,300           | 992,100           | 984,300           |
| Materials, Supplies, Chemicals                        | 1,083,590         | 1,081,310         | 1,111,240         | 1,137,690         |
| Utilities   | 1,257,550         | 1,278,560         | 1,344,410         | 1,412,960         |
| Rentals, Computer Purchase Program                    | 7,000             | 7,500             | 7,500             | 7,500             |
| Contribution to Regional Fire, Airport, FCSS, Library | 1,018,080         | 1,025,740         | 1,037,800         | 1,038,490         |
| Grants to Organizations                               | 33,310            | 22,810            | 22,810            | 22,810            |
| Debenture Payments, Bank Charges                      | 298,590           | 298,590           | 298,590           | 298,590           |
| Requisitions  | 1,553,750         | 1,553,750         | 1,553,750         | 1,553,750         |
| Write-Offs  | 2,600             | 2,600             | 2,600             | 2,600             |
| Additions to Operating Reserves                       | 7,650             | 7,650             | 7,650             | 7,650             |
| Contribution to Capital                               | 1,099,540         | 896,160           | 881,670           | 873,950           |
| <b>Total Expenses</b>                                 | <b>16,290,420</b> | <b>16,038,250</b> | <b>16,341,650</b> | <b>16,528,380</b> |
| <b>Total Net Operating Cost Surplus/ (Deficit)</b>    | <b>14,810</b>     | <b>(37,630)</b>   | <b>(176,570)</b>  | <b>(295,400)</b>  |

# MULTI-YEAR CAPITAL PLAN

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The Multi-Year Capital Plan provides an overview of the long-range plans of the various proposed capital projects to be undertaken by the Town. The Town is responsible for significant infrastructure related to the water, sanitary sewer and storm sewer transmission and distribution systems throughout the Town.

The Town maintains the main sewer lift station, two smaller lift stations, the wastewater treatment lagoons, water pressure reducing stations and the water reservoir storage system in the industrial park.



Within the Town we have a number of recreation facilities such as the arena, aquatic centre, splash park, playgrounds, parks and sportsgrounds, to name a few.

Between the facilities, equipment and infrastructure that the Town takes care of, many of these projects require a significant capital investment as most are very expensive to maintain, upgrade or eventually replace.

The multi-year capital plan is reviewed every year by Council to determine the projects to be undertaken, and the funding required in order to complete them, whether from capital reserve funds, provincial, federal or other grant sources, municipal taxes or partnerships with other entities. Projects shift from year to year based on the need or situation.

In the following pages, the budgets for the proposed capital projects up to 2033 have been identified.

## MULTI-YEAR CAPITAL PLAN - 2024 Budget and 2025 to 2033 Plan

| Capital Expenses   | 2024           | 2025           | 2026          | 2027             | 2028          | 2029          | 2030           | 2031          | 2032           | 2033           |
|--|----------------|----------------|---------------|------------------|---------------|---------------|----------------|---------------|----------------|----------------|
| <b>12 Administration</b>   |                |                |               |                  |               |               |                |               |                |                |
| 1201-Admin - 0001 - Council, Committee, Admin. - Computer Equip. | 40,000         | 70,000         | 40,000        | 30,000           | 30,000        | 80,000        | 40,000         | 40,000        | 40,000         | 40,000         |
| 1201-Admin - 0004 - Telephone System Upgrades                    |                | 12,000         |               |                  |               |               |                |               |                |                |
| 1201-Admin - 0007 - Administration Security Doors                | 20,000         |                |               |                  |               |               |                |               |                |                |
| 1201-Admin - 9998 - Add to Reserve                               | 70,000         |                |               |                  |               |               |                |               |                |                |
| <b>Total: 12 Administration</b>                                  | <b>130,000</b> | <b>82,000</b>  | <b>40,000</b> | <b>30,000</b>    | <b>30,000</b> | <b>80,000</b> | <b>40,000</b>  | <b>40,000</b> | <b>40,000</b>  | <b>40,000</b>  |
| <b>23 Fire &amp; ERC</b>   |                |                |               |                  |               |               |                |               |                |                |
| 2301-Fire - 0001 - 2019 Dodge - Command 1 Truck                  |                |                |               |                  |               |               | 125,000        |               |                |                |
| 2301-Fire - 0003 - 2006 Freightliner - Engine 33                 |                | 800,000        |               |                  |               |               |                |               |                |                |
| 2301-Fire - 0004 - 2021 Fort Garry Fire Engine - Eng. 37 (2040)  |                |                |               |                  |               |               |                |               |                | 800,000        |
| 2301-Fire - 0006 - 2008 Freightliner Fire Truck-Tender 34        |                |                |               |                  |               |               |                |               | 350,000        |                |
| 2301-Fire - 0008 - 2020 RAT 1                                    |                |                |               |                  |               |               | 250,000        |               |                |                |
| 2301-Fire - 0009 - 2012 Polaris Side By Side - Wildland 1        |                |                | 40,000        |                  |               |               |                |               |                |                |
| 2301-Fire - 0010 - 2007 Pierce Platform - Tower 6                |                |                |               | 1,200,000        |               |               |                |               |                |                |
| 2301-Fire - 9990 - Contribution to Other Capital Function        | 5,950          |                |               |                  |               |               |                |               |                |                |
| 2303-ERC - 0002 - ERC - Training Facility                        | 11,900         |                |               |                  |               |               |                |               |                |                |
| 2303-ERC - 0006 - ERC - Roofing                                  |                |                |               |                  |               |               | 80,000         |               |                |                |
| <b>Total: 23 Fire &amp; ERC</b>                                  | <b>17,850</b>  | <b>800,000</b> | <b>40,000</b> | <b>1,200,000</b> |               |               | <b>455,000</b> |               | <b>350,000</b> | <b>800,000</b> |
| <b>26 Enforcement Services</b>                                   |                |                |               |                  |               |               |                |               |                |                |
| 2601-Bylaw - 0002 - New Vehicle                                  |                |                |               | 65,000           |               |               |                |               |                |                |
| <b>Total: 26 Enforcement Services</b>                            |                |                |               | <b>65,000</b>    |               |               |                |               |                |                |
| <b>31 Public Works</b>   |                |                |               |                  |               |               |                |               |                |                |

## MULTI-YEAR CAPITAL PLAN - 2024 Budget and 2025 to 2033 Plan

| Capital Expenses  | 2024   | 2025    | 2026    | 2027    | 2028   | 2029    | 2030   | 2031   | 2032    | 2033    |
|---|--------|---------|---------|---------|--------|---------|--------|--------|---------|---------|
| 3101-Common - 0001 - Asphalt Recycler                                     |        |         |         | 165,000 |        |         |        |        |         |         |
| 3101-Common - 0002 - Concrete -Town Yard                                  |        | 30,000  |         |         |        |         |        |        |         |         |
| 3101-Common - 0003 - Snowblower Unit                                      |        |         |         | 150,000 |        |         |        |        |         |         |
| 3101-Common - 0004 - Cold Storage - Bldg. Addition                        |        |         |         | 20,000  |        |         |        |        |         |         |
| 3101-Common - 0006 - Backhoe  |        |         |         |         |        |         |        |        | 160,000 |         |
| 3101-Common - 0007 - Loader   |        | 390,000 |         |         |        |         |        |        |         |         |
| 3101-Common - 0009 - Sweeper (2035)                                       |        |         |         |         |        |         |        |        |         | 350,000 |
| 3101-Common - 0010 - Tandem Gravel Truck                                  |        |         | 200,000 |         |        |         |        |        |         |         |
| 3101-Common - 0012 - Half Ton Truck                                       | 65,000 |         | 68,000  |         | 68,000 |         | 68,000 |        | 70,000  |         |
| 3101-Common - 0013 - Overhead Crane                                       |        |         |         |         |        |         |        |        |         | 100,000 |
| 3101-Common - 0014 - Concrete Crushing/Stock Piles                        |        | 125,000 |         |         |        |         |        |        |         |         |
| 3101-Common - 0016 - Skid Steer   |        |         |         | 54,000  |        |         |        |        |         |         |
| 3101-Common - 0020 - Welder/Trailer                                       |        |         |         |         |        |         |        |        |         | 17,000  |
| 3101-Common - 0023 - Tractor  |        |         |         |         | 78,000 |         |        |        |         |         |
| 3101-Common - 0024 - Generator (2035)                                     |        |         |         |         |        |         |        |        | 68,000  |         |
| 3101-Common - 0026 - Air Compressor                                       |        |         |         |         |        | 19,000  |        |        |         |         |
| 3101-Common - 0027 - Articulated Manlift                                  |        |         |         |         |        | 102,000 |        |        |         |         |
| 3101-Common - 0028 - Forklift   |        |         |         |         |        |         | 42,000 |        |         |         |
| 3101-Common - 0032 - Shop Upstairs Upgrade (flooring, walls, furnishings) |        | 30,000  |         |         |        |         |        |        |         |         |
| 3101-Common - 9996 - Add to Reserve                                       |        | 55,000  | 60,000  | 60,000  | 60,000 | 60,000  | 65,000 | 65,000 | 65,000  |         |
| 3101-Common - 9997 - Add Int. to Reserve                                  | 8,356  | 8,500   | 8,500   | 8,500   | 9,000  | 9,000   | 9,000  | 9,000  | 9,200   | 9,200   |
| 3101-Common - 9998 - Add to Shop Reserve                                  | 60,000 |         |         |         |        |         |        |        |         |         |
| 3201-Roads - 0001 - Parking (Downtown)                                    |        |         | 42,000  |         |        |         |        |        |         |         |
| 3201-Roads - 0002 - Sidewalk (New)  | 30,000 | 90,000  | 60,000  | 90,000  | 60,000 | 90,000  | 65,000 | 65,000 | 90,000  |         |

## MULTI-YEAR CAPITAL PLAN - 2024 Budget and 2025 to 2033 Plan

| Capital Expenses   | 2024      | 2025      | 2026    | 2027    | 2028   | 2029   | 2030   | 2031   | 2032      | 2033    |
|--|-----------|-----------|---------|---------|--------|--------|--------|--------|-----------|---------|
| 3201-Roads - 0003 - Streetlights - 8 LED (57 Ave 2025)           |           | 25,000    |         | 28,000  |        |        |        |        |           |         |
| 3201-Roads - 0004 - 61 Avenue - 43 - 47 Street                   |           |           | 800,000 |         |        |        |        |        |           |         |
| 3201-Roads - 0005 - Mehden Road Asphalt, Base Work               |           |           | 150,000 |         |        |        |        |        |           |         |
| 3201-Roads - 0007 - Town Commerical Land Development (Debenture) |           | 2,500,000 |         |         |        |        |        |        |           |         |
| 3201-Roads - 0008 - 57 Avenue, 48 Street - 46 Street             |           |           | 650,000 |         |        |        |        |        |           |         |
| 3201-Roads - 0009 - Future Street Program Detailed Design        | 80,000    |           |         |         |        |        |        |        |           |         |
| 3201-Roads - 0014 - 49A Street Rehabilitation                    | 1,251,075 |           |         |         |        |        |        |        |           |         |
| 3201-Roads - 0015 - 51 Ave, 48 Street to Hwy 33                  |           |           |         | 648,000 |        |        |        |        |           |         |
| 3201-Roads - 0019 - 53 Street, 51 - 51 Avenue                    |           |           |         |         |        |        |        |        |           | 432,000 |
| 3201-Roads - 0020 - 47 Street, 51 - 53 Avenue                    |           |           |         | 864,000 |        |        |        |        |           |         |
| 3201-Roads - 0021 - 48 Street, 51-53 Avenue                      |           |           |         | 864,000 |        |        |        |        |           |         |
| 3201-Roads - 0023 - 43 Street, 51-61 Avenue                      |           |           |         |         |        |        |        |        | 1,500,000 |         |
| 3201-Roads - 0027 - Beaver Brook 50 Ave/West Boundary Access     |           |           |         |         |        | 45,000 |        |        |           |         |
| 3201-Roads - 0030 - 50 Avenue, 58 to 60 Street Overlay           |           |           | 150,000 |         |        |        |        |        |           |         |
| 3201-Roads - 9998 - Add to Reserves                              | 50,000    | 70,000    | 70,000  | 70,000  | 70,000 | 70,000 | 80,000 | 80,000 | 80,000    |         |
| 3201-Roads - 9999 - Add Int. to Reserves                         | 2,476     |           |         |         |        |        |        |        |           |         |
| 3701-Storm - 0001 - 57 Avenue, 48 Street to 46 Street            |           |           | 185,000 |         |        |        |        |        |           |         |
| 3701-Storm - 0002 - 61 Avenue - 43 Street                        |           |           | 200,000 |         |        |        |        |        |           |         |
| 3701-Storm - 0004 - 48 Ave (49A & 49B St)                        | 30,000    |           |         |         |        |        |        |        |           |         |
| 3701-Storm - 0006 - 49A Street Rehabilitation                    | 441,552   |           |         |         |        |        |        |        |           |         |
| 3701-Storm - 0007 - 51 Avenue                                    |           |           |         | 189,000 |        |        |        |        |           |         |
| 3701-Storm - 0008 - 47 Street                                    |           |           |         | 252,000 |        |        |        |        |           |         |
| 3701-Storm - 0009 - 53 Street                                    |           |           |         |         |        |        |        |        |           | 126,000 |

## MULTI-YEAR CAPITAL PLAN - 2024 Budget and 2025 to 2033 Plan

| Capital Expenses   | 2024             | 2025             | 2026             | 2027             | 2028           | 2029           | 2030           | 2031           | 2032             | 2033             |
|--|------------------|------------------|------------------|------------------|----------------|----------------|----------------|----------------|------------------|------------------|
| 3701-Storm - 0010 - 48 Street  |                  |                  |                  | 252,000          |                |                |                |                |                  |                  |
| 3701-Storm - 0011 - 48 Street (52-53 Ave)  |                  |                  |                  |                  |                |                | 126,000        |                |                  |                  |
| 3701-Storm - 0012 - 43 Street (43-61 Ave)  |                  |                  |                  |                  |                |                |                |                |                  | 150,000          |
| <b>Total: 31 Public Works</b>  | <b>2,018,459</b> | <b>3,323,500</b> | <b>2,643,500</b> | <b>3,714,500</b> | <b>345,000</b> | <b>395,000</b> | <b>455,000</b> | <b>219,000</b> | <b>2,042,200</b> | <b>1,184,200</b> |
| <b>3301 Airport</b>  |                  |                  |                  |                  |                |                |                |                |                  |                  |
| 3301-Airport - 9998 - Add to Reserves  |                  | 5,000            |                  | 6,000            |                | 6,000          |                | 6,000          |                  |                  |
| <b>Total: 3301 Airport</b>   |                  | <b>5,000</b>     |                  | <b>6,000</b>     |                | <b>6,000</b>   |                | <b>6,000</b>   |                  |                  |
| <b>41 Water, Sewer, Storm, Garbage</b>   |                  |                  |                  |                  |                |                |                |                |                  |                  |
| 4101-Water - 0003 - 48A Street Water to Property Owners (possible local improvement) |                  | 200,000          |                  |                  |                |                |                |                |                  |                  |
| 4101-Water - 0004 - Reservoir Ind. Pk. Eng, pump sys. - Engineering                  | 4,500            |                  |                  |                  |                |                |                |                |                  |                  |
| 4101-Water - 0006 - 61 Avenue - 43 Street  |                  |                  | 150,000          |                  |                |                |                |                |                  |                  |
| 4101-Water - 0008 - 49A Street Rehabilitation  | 659,352          |                  |                  |                  |                |                |                |                |                  |                  |
| 4101-Water - 0009 - 51 Avenue  |                  |                  |                  | 270,000          |                |                |                |                |                  |                  |
| 4101-Water - 0010 - 47 Street  |                  |                  |                  | 360,000          |                |                |                |                |                  |                  |
| 4101-Water - 0011 - 53 Street (2033)   |                  |                  |                  |                  |                |                |                |                |                  | 180,000          |
| 4101-Water - 0012 - 57 Avenue, 46-48 Street  |                  |                  | 135,000          |                  |                |                |                |                |                  |                  |
| 4101-Water - 0013 - 48 Street (51-52 Ave)  |                  |                  |                  | 360,000          |                |                |                |                |                  |                  |
| 4101-Water - 0014 - 48 Street (52-53 Ave)  |                  |                  |                  |                  |                |                | 180,000        |                |                  |                  |
| 4101-Water - 0015 - 43 Street (53-61 Ave)  |                  |                  |                  |                  |                |                |                |                |                  | 150,000          |
| 4101-Water - 0017 - Pressure Reducing Station 1 Roof                                 |                  |                  |                  | 20,000           |                |                |                |                |                  |                  |
| 4101-Water - 0018 - Pressure Reducing Station 2 Roof                                 |                  |                  |                  | 20,000           |                |                |                |                |                  |                  |
| 4101-Water - 0019 - Pressure Reducing Station 1 Pipe Replacement                     |                  |                  |                  | 100,000          |                |                |                |                |                  |                  |

## MULTI-YEAR CAPITAL PLAN - 2024 Budget and 2025 to 2033 Plan

| Capital Expenses   | 2024             | 2025           | 2026           | 2027             | 2028           | 2029           | 2030           | 2031           | 2032           | 2033           |
|--|------------------|----------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4101-Water - 0020 - Pressure Reducing Station 2 Pipe Replacement |                  |                |                | 100,000          |                |                |                |                |                |                |
| 4101-Water - 9998 - Add to Reserves                              | 342,500          | 334,180        | 323,480        | 318,660          | 340,000        | 350,000        | 360,000        | 370,000        | 380,000        | 390,000        |
| 4101-Water - 9999 - Add Int. to Reserves                         | 12,913           | 13,000         | 13,000         | 13,000           | 14,000         | 14,000         | 14,000         | 14,500         | 14,500         | 14,500         |
| <b>Total: 4101 Water</b>   | <b>1,019,265</b> | <b>547,180</b> | <b>621,480</b> | <b>1,561,660</b> | <b>354,000</b> | <b>364,000</b> | <b>554,000</b> | <b>384,500</b> | <b>394,500</b> | <b>734,500</b> |
| <b>4102 Barrhead Regional Water Commission</b>                   |                  |                |                |                  |                |                |                |                |                |                |
| 4102-BRWC - 9998 - Add to Reserves                               | 3,000            | 3,000          | 3,000          | 3,000            | 3,000          | 3,000          | 3,000          | 3,000          | 3,000          | 3,000          |
| <b>Total: 4102 Barrhead Regional Water Commission</b>            | <b>3,000</b>     | <b>3,000</b>   | <b>3,000</b>   | <b>3,000</b>     | <b>3,000</b>   | <b>3,000</b>   | <b>3,000</b>   | <b>3,000</b>   | <b>3,000</b>   | <b>3,000</b>   |
| <b>4201 Sewer</b>  |                  |                |                |                  |                |                |                |                |                |                |
| 4201-Sewer - 0002 - Fencing Lagoon Area (over 6 yrs to 2025)     |                  | 30,000         | 30,000         |                  |                |                |                |                |                |                |
| 4201-Sewer - 0004 - RV Dumping Station                           |                  |                | 100,000        |                  |                |                |                |                |                |                |
| 4201-Sewer - 0005 - 61 Avenue - 43 Street                        |                  |                | 100,000        |                  |                |                |                |                |                |                |
| 4201-Sewer - 0010 - WasteWater Plant (Lagoon) Upgrades           | 335,000          |                |                |                  |                |                |                |                |                |                |
| 4201-Sewer - 0011 - Desludge Cell # 1 (2026) - Every 7 Years     |                  |                | 150,000        |                  |                |                |                |                | 150,000        |                |
| 4201-Sewer - 0012 - Desludge Cell #3                             |                  | 550,000        |                |                  |                |                |                |                |                |                |
| 4201-Sewer - 0015 - 49A Street Rehabilitation                    | 496,552          |                |                |                  |                |                |                |                |                |                |
| 4201-Sewer - 0016 - 51 Avenue                                    |                  |                |                | 243,000          |                |                |                |                |                |                |
| 4201-Sewer - 0017 - 47 Street                                    |                  |                |                | 324,000          |                |                |                |                |                |                |
| 4201-Sewer - 0018 - 53 Street                                    |                  |                |                |                  |                |                |                |                |                | 162,000        |
| 4201-Sewer - 0019 - 57 Avenue (46-48 Street)                     |                  |                | 150,000        |                  |                |                |                |                |                |                |
| 4201-Sewer - 0020 - 48 Street (51-52 Ave)                        |                  |                |                | 324,000          |                |                |                |                |                |                |
| 4201-Sewer - 0021 - 48 Street (52-53 Ave)                        |                  |                |                |                  |                |                | 162,000        |                |                |                |

## MULTI-YEAR CAPITAL PLAN - 2024 Budget and 2025 to 2033 Plan

| Capital Expenses  | 2024             | 2025             | 2026           | 2027             | 2028           | 2029           | 2030           | 2031           | 2032           | 2033           |
|---|------------------|------------------|----------------|------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 4201-Sewer - 0022 - 43 Street (53-61 Ave)                                   |                  |                  |                |                  |                |                |                |                |                | 100,000        |
| 4201-Sewer - 0026 - Main Lift Station Grinder                               |                  | 200,000          |                |                  |                |                |                |                |                |                |
| 4201-Sewer - 9998 - Add to Reserve  | 330,530          | 332,510          | 328,740        | 325,840          | 330,000        | 340,000        | 350,000        | 360,000        | 370,000        | 380,000        |
| 4201-Sewer - 9999 - Add Int. to Reserves                                    | 6,858            | 7,000            | 7,000          | 7,000            | 7,200          | 7,200          | 7,200          | 7,500          | 7,800          | 8,000          |
| <b>Total: 4201 Sewer</b>  | <b>1,168,940</b> | <b>1,119,510</b> | <b>865,740</b> | <b>1,223,840</b> | <b>337,200</b> | <b>347,200</b> | <b>519,200</b> | <b>367,500</b> | <b>527,800</b> | <b>650,000</b> |
| <b>4301 Trade Waste</b>   |                  |                  |                |                  |                |                |                |                |                |                |
| 4301-Tradewaste - 0001 - Replace Truck Chassis/Heil Compac (2030) Automated |                  |                  |                |                  |                |                | 450,000        |                |                |                |
| 4301-Tradewaste - 0003 - Truck Chassis/Heil Compac - With Curotto Can       |                  |                  |                | 425,000          |                |                |                |                |                |                |
| 4301-Tradewaste - 9998 - Add to Reserves                                    | 50,000           | 50,000           | 50,000         | 50,000           | 60,000         | 60,000         | 60,000         | 60,000         | 65,000         | 65,000         |
| 4301-Tradewaste - 9999 - Add Int. to Reserves                               | 3,733            | 3,800            | 3,800          | 3,800            | 3,850          | 3,850          | 4,000          | 4,000          | 4,200          | 4,200          |
| <b>Total: 4301 Trade Waste</b>  | <b>53,733</b>    | <b>53,800</b>    | <b>53,800</b>  | <b>478,800</b>   | <b>63,850</b>  | <b>63,850</b>  | <b>514,000</b> | <b>64,000</b>  | <b>69,200</b>  | <b>69,200</b>  |
| <b>4302 Landfill</b>  |                  |                  |                |                  |                |                |                |                |                |                |
| 4302-Landfill - 0001 - Site Survey/Reporting                                |                  |                  | 30,000         |                  |                |                |                |                |                |                |
| 4302-Landfill - 0003 - Compactor 816F2                                      |                  |                  |                |                  |                |                |                | 425,000        |                |                |
| 4302-Landfill - 0005 - Equipment Storage/Recycle Building (2035)            |                  |                  |                |                  |                |                |                |                |                | 500,000        |
| 4302-Landfill - 0006 - Recycle Oil Shed (2035)                              |                  |                  |                |                  |                |                |                |                |                | 20,000         |
| 4302-Landfill - 0007 - Recycle Paint Shed (2035)                            |                  |                  |                |                  |                |                |                |                |                | 5,000          |
| 4302-Landfill - 0008 - Chemical Shed (2035)                                 |                  |                  |                |                  |                |                |                |                |                | 40,000         |
| 4302-Landfill - 0009 - Operator Building (2035)                             |                  |                  |                |                  |                |                |                |                |                | 80,000         |
| 4302-Landfill - 0012 - Hooklift Unit  |                  | 85,000           |                |                  |                |                |                |                |                |                |
| 4302-Landfill - 0013 - Non-Compliance Rehab                                 | 50,000           |                  |                |                  |                |                |                |                |                |                |
| 4302-Landfill - 0014 - Netting  | 25,000           |                  |                |                  |                |                |                |                |                |                |

## MULTI-YEAR CAPITAL PLAN - 2024 Budget and 2025 to 2033 Plan

| Capital Expenses  | 2024          | 2025          | 2026          | 2027          | 2028           | 2029          | 2030          | 2031           | 2032          | 2033           |
|---|---------------|---------------|---------------|---------------|----------------|---------------|---------------|----------------|---------------|----------------|
| 4302-Landfill - 9998 - Add to Reserves                          | 5,050         | 5,050         | 5,050         | 5,050         | 5,050          | 5,050         | 5,050         | 5,050          | 5,050         | 5,050          |
| 4302-Landfill - 9999 - Add Int. to Reserves                     | 526           |               |               |               |                |               |               |                |               |                |
| <b>Total: 4302 Landfill</b>                                     | <b>80,576</b> | <b>90,050</b> | <b>35,050</b> | <b>5,050</b>  | <b>5,050</b>   | <b>5,050</b>  | <b>5,050</b>  | <b>430,050</b> | <b>5,050</b>  | <b>650,050</b> |
| <b>4303 Recycle</b>   |               |               |               |               |                |               |               |                |               |                |
| 4303-Recycle - 0001 - Compactor                                 |               |               |               |               | 90,000         |               |               |                |               |                |
| 4303-Recycle - 0002 - Shredder (2035)                           |               |               |               |               |                |               |               |                |               | 15,000         |
| 4303-Recycle - 0003 - Baler (2035)                              |               |               |               |               |                |               |               |                |               | 25,000         |
| 4303-Recycle - 9998 - Add to Reserve                            | 18,460        | 21,420        | 21,400        | 21,400        | 22,000         | 22,500        | 23,000        | 23,500         | 24,000        | 24,500         |
| 4303-Recycle - 9999 - Add Int. to Reserves                      | 1,650         |               |               |               |                |               |               |                |               |                |
| <b>Total: 4303 Recycle</b>                                      | <b>20,110</b> | <b>21,420</b> | <b>21,400</b> | <b>21,400</b> | <b>112,000</b> | <b>22,500</b> | <b>23,000</b> | <b>23,500</b>  | <b>24,000</b> | <b>64,500</b>  |
| <b>62 Communications</b>  |               |               |               |               |                |               |               |                |               |                |
| 6201-Commun - 9990 - Contribution to Other Capital Function     | 82,415        |               |               |               |                |               |               |                |               |                |
| <b>Total: 62 Communications</b>                                 | <b>82,415</b> |               |               |               |                |               |               |                |               |                |
| <b>72 Recreation</b>  |               |               |               |               |                |               |               |                |               |                |
| 7202-Arena - 0001 - Zamboni                                     | 150,000       |               |               |               |                |               |               |                |               |                |
| 7202-Arena - 0004 - Dehumidifier                                |               |               |               | 150,000       |                |               |               |                |               |                |
| 7202-Arena - 0005 - Security Cameras                            | 10,500        |               |               |               |                |               |               |                |               |                |
| 7202-Arena - 0006 - Low E-ceiling Insulation                    |               |               | 61,000        |               |                |               |               |                |               |                |
| 7202-Arena - 0007 - Concrete Behind Arena                       |               | 100,000       |               |               |                |               |               |                |               |                |
| 7202-Arena - 0009 - Rubber Floor Dress/Hallway                  |               |               |               |               |                | 120,000       |               |                |               |                |
| 7202-Arena - 0011 - Rink Boards - Zamboni Gate Area             |               |               | 34,000        |               |                | 200,000       |               |                |               |                |
| 7202-Arena - 0012 - Godberson Rotary Room Flooring/Sports Floor |               | 22,000        |               |               |                |               |               |                |               |                |

## MULTI-YEAR CAPITAL PLAN - 2024 Budget and 2025 to 2033 Plan

| Capital Expenses   | 2024   | 2025    | 2026      | 2027   | 2028   | 2029    | 2030   | 2031   | 2032   | 2033   |
|--|--------|---------|-----------|--------|--------|---------|--------|--------|--------|--------|
| 7202-Arena - 0015 - Ice Edger  |        |         |           | 10,000 |        |         |        |        |        |        |
| 7202-Arena - 0018 - Concession Equipment (Coolers)                           |        | 28,000  |           |        |        |         |        |        |        |        |
| 7202-Arena - 0019 - Player Bench Flooring                                    |        |         |           |        |        | 80,000  |        |        |        |        |
| 7202-Arena - 0025 - Outdoor Rink Cover                                       |        |         | 1,250,000 |        |        |         |        |        |        |        |
| 7202-Arena - 0027 - Mini Sticks Area   | 11,000 |         |           |        |        |         |        |        |        |        |
| 7202-Arena - 9998 - Add to Reserves  | 50,000 | 50,000  | 50,000    | 50,000 | 55,000 | 55,000  | 55,000 | 55,000 | 56,000 | 56,000 |
| 7202-Arena Building - 9997 - Add Int. to Reserves                            | 914    | 1,000   | 1,000     | 1,000  | 1,000  | 1,200   | 1,300  | 1,300  | 1,300  | 1,400  |
| 7202-Arena Zamboni - 9999 - Add Int. To Reserves                             | 1,518  | 1,600   | 1,600     | 1,600  | 1,650  | 1,650   | 1,650  | 1,700  | 1,700  | 1,700  |
| 7203-Pool - 0002 - Aquatic Stairs  |        | 9,000   |           |        |        |         |        |        |        |        |
| 7203-Pool - 0009 - Dive Blocks   |        | 14,000  |           |        |        |         |        |        |        |        |
| 7203-Pool - 0010 - Drain Covers (every 10 years)                             |        |         |           | 15,400 |        |         |        |        |        |        |
| 7203-Pool - 0012 - Sound System  |        |         |           | 35,000 |        |         |        |        |        |        |
| 7203-Pool - 0014 - Lobby Party Room  |        |         | 21,000    |        |        |         |        |        |        |        |
| 7203-Pool - 0018 - Pool Wibbit   |        | 5,000   |           |        |        |         |        |        |        |        |
| 7203-Pool - 0021 - Security Cameras  | 8,000  |         |           |        |        |         |        |        |        |        |
| 7203-Pool - 0023 - Water Features  |        | 8,000   |           |        |        |         |        |        |        |        |
| 7203-Pool - 0025 - Sliding Doors   |        | 15,000  |           |        |        |         |        |        |        |        |
| 7203-Pool - 0026 - Chlorine Puck System                                      | 60,000 |         |           |        |        |         |        |        |        |        |
| 7203-Pool - 9998 - Add to Reserve  | 50,000 | 50,000  | 50,000    | 50,000 | 55,000 | 55,000  | 55,000 | 55,000 | 56,000 | 56,000 |
| 7203-Pool - 9999 - Add Interest to Reserve                                   | 4,069  | 6,000   | 7,000     | 7,000  | 7,000  | 7,000   | 7,000  | 7,000  | 8,000  | 8,000  |
| 7204-Parks - 0002 - 1 New 1/2 Ton  |        | 60,000  |           | 60,000 |        | 60,000  |        | 60,000 |        |        |
| 7204-Parks - 0003 - Playground Equipment - Lion's Park                       |        |         | 200,000   |        |        |         |        |        |        |        |
| 7204-Parks - 0006 - John Deere 997 Zero Turn (4 Mowers, Rotate Replacements) |        | 100,000 |           | 28,000 |        | 100,000 |        | 29,000 |        |        |
| 7204-Parks - 0009 - 2013 Gator Trade In                                      |        |         | 70,000    |        |        |         |        |        |        |        |

## MULTI-YEAR CAPITAL PLAN - 2024 Budget and 2025 to 2033 Plan

| Capital Expenses  | 2024    | 2025    | 2026   | 2027   | 2028   | 2029   | 2030   | 2031   | 2032   | 2033  |
|---|---------|---------|--------|--------|--------|--------|--------|--------|--------|-------|
| 7204-Parks - 0013 - Skid Steere                                   |         |         |        |        |        | 54,000 |        |        |        |       |
| 7204-Parks - 0015 - Lions Park Basketball Court                   | 50,000  |         |        |        |        |        |        |        |        |       |
| 7204-Parks - 0016 - Garbage Cans With Lids (Downtown)             |         |         | 20,000 |        |        |        |        |        |        |       |
| 7204-Parks - 0021 - Denthor Park Basketball Court                 |         | 50,000  |        |        |        |        |        |        |        |       |
| 7204-Parks - 0026 - Labrynth (Pathway and Sign in 2024)           | 10,000  |         |        |        |        |        |        |        |        |       |
| 7204-Parks - 0028 - Snow Bucket                                   | 2,800   |         |        |        |        |        |        |        |        |       |
| 7204-Parks - 0029 - Portable Basketball Hoops                     | 3,500   |         |        |        |        |        |        |        |        |       |
| 7204-Parks - 0030 - Beaver Brook Park Pit Toilet                  |         |         | 30,000 |        |        |        |        |        |        |       |
| 7204-Parks - 9998 - Add to Reserve                                |         | 33,000  | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 | 33,000 | 35,000 |       |
| 7204-Parks - 9999 - Add Int. to Reserve                           |         | 2,000   | 2,000  | 2,000  | 2,000  | 2,000  | 2,000  | 2,000  | 2,000  |       |
| 7205-Sportsground - 0002 - All-Wheels Park Bike Skills Area       |         | 100,000 |        |        |        |        |        |        |        |       |
| 7205-Sportsground - 0007 - Ball Field Float                       |         | 6,000   |        |        |        |        |        |        |        |       |
| 7205-Sportsground - 0010 - Pickleball Court                       |         | 350,000 |        |        |        |        |        |        |        |       |
| 7205-Sportsground - 0012 - Tennis Court Upgrades                  | 26,000  |         |        |        |        |        |        |        |        |       |
| 7205-Sportsground - 0014 - All Wheels Park Pit Toilet             | 35,000  |         |        |        |        |        |        |        |        |       |
| 7205-Sportsground - 9998 - Add to Reserve                         |         | 20,000  | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |       |
| 7205-Sportsground - 9999 - Add Int. to Reserve                    | 3,487   | 3,000   | 3,000  | 3,000  | 3,000  | 3,000  | 3,000  | 3,000  | 3,000  | 3,000 |
| 7207-Bowling Alley - 0002 - Building Additions, Facility Upgrades | 120,780 |         |        |        |        |        |        |        |        |       |
| 7207-Bowling Alley - 9998 - Add to Reserve                        |         | 20,000  | 25,000 | 25,000 | 25,000 | 25,000 | 30,000 | 30,000 | 30,000 |       |
| 7209-Curling Rink - 0004 - Unit Heaters                           |         | 30,000  |        |        |        |        |        |        |        |       |
| 7209-Curling Rink - 0008 - Ice Plant Compressor Overhaul          | 50,000  |         |        |        |        |        |        |        |        |       |
| 7209-Curling Rink - 9998 - Add to Reserve                         |         | 20,000  | 25,000 | 25,000 | 25,000 | 25,000 | 30,000 | 30,000 | 30,000 |       |
| 7210-Walking Trail - 0001 - Solar Pathway Lights                  |         | 24,000  | 25,000 | 26,000 |        |        |        |        |        |       |
| 7210-Walking Trail - 0002 - Boardwalk Observation Deck            | 115,000 |         |        |        |        |        |        |        |        |       |

## MULTI-YEAR CAPITAL PLAN - 2024 Budget and 2025 to 2033 Plan

| Capital Expenses                                 | 2024             | 2025             | 2026             | 2027             | 2028             | 2029             | 2030             | 2031             | 2032             | 2033             |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 7210-Walking Trail - 9998 - Add to Reserve       |                  | 8,300            | 8,300            | 8,300            | 8,300            | 8,300            | 8,400            | 8,400            | 8,400            |                  |
| <b>Total: 7201 Recreation</b>                    | <b>762,568</b>   | <b>1,135,900</b> | <b>1,946,900</b> | <b>560,300</b>   | <b>245,950</b>   | <b>860,150</b>   | <b>256,350</b>   | <b>345,400</b>   | <b>261,400</b>   | <b>126,100</b>   |
| <b>7401 Tourism</b>                              |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 7401-Tourism - 0001 - Downtown Revitalization    | 80,000           |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 7401-Tourism - 0004 - Art Sculptures             | 75,000           |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>Total: 7401 Tourism</b>                       | <b>155,000</b>   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>9701 Other</b>                                |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 9701-General - 9990 - Transfer to Other Function | 289,365          |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| 9701-General - 9998 - Add to Reserves            | 70,000           | 60,000           |                  | 80,000           |                  | 90,000           |                  | 90,000           |                  |                  |
| 9701-General - 9999 - Add Int. to Reserves       | 50,000           | 17,000           | 18,000           | 18,000           | 18,000           | 18,000           | 18,000           | 18,000           | 18,000           | 18,000           |
| 9702-Offsite - 9998 - Add to Reserves            | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           | 10,000           |
| <b>Total: 9701 Other</b>                         | <b>419,365</b>   | <b>92,000</b>    | <b>28,000</b>    | <b>114,000</b>   | <b>28,000</b>    | <b>124,000</b>   | <b>28,000</b>    | <b>124,000</b>   | <b>28,000</b>    | <b>28,000</b>    |
| <b>Total Capital Expenses</b>                    | <b>5,931,281</b> | <b>7,268,360</b> | <b>6,298,870</b> | <b>8,977,550</b> | <b>1,524,050</b> | <b>2,264,750</b> | <b>2,852,600</b> | <b>2,000,950</b> | <b>3,745,150</b> | <b>4,349,550</b> |

# REQUEST FOR DECISION

**To:** Town Council

**From:** Edward LeBlanc, CAO

**Date:** March 12, 2024

**Re:** Awarding of tender – 49A Street Reconstruction

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## 1.0 PURPOSE:

For Council to review and consider awarding the tender for the reconstruction of 49thA Street.

## 2.0 BACKGROUND AND DISCUSSION:

The reconstruction of 49<sup>th</sup> A Street is part of the 2024 approved Capital Budget.



The Scope of the project is for the entire reconstruction of 49A street – from 50th avenue to Highway 33.

The construction will be included:

- New water and sewer main lines
- New water and sewer distribution lines to the service
- New curbs and gutters
- New sidewalks
- Replace the exiting hydrant and install a second one
- New sub-grade and asphalt material

**3.0 ALTERNATIVES:**

- 3.1 Council award the tender for the reconstruction of 49A street project to E Construction a Division of CWC in the amount of \$1,812,650.00 (GST excluded).
- 3.2 Council tables the awarding of the tender for the reconstruction of 49thA street project and instructs Administration to provide further information for the next regular Council Meeting.

**4.0 FINANCIAL IMPLICATIONS:**

The budgetary source of funding for this project is as follows:

|   |                     |
|---|---------------------|
| Local Gov't Fiscal Framework (previously known as M.S.I. Capital) | 1,750,000.00        |
| Canada Community Building Fund                                    | <u>1,098,531.00</u> |
| Total   | 2,848,531.00        |

With the tenders submitted the cost of the project is as follows:

|   |                   |
|---|-------------------|
| Construction cost (10% contingency included)                              | 1,993,915.00      |
| Engineering services (10% contingency included) <small>see Note 1</small> | 236,938.00        |
| Geotechnical Investigation & Advice                                       | <u>15,000.00</u>  |
| Total   | 2,245,853.00      |
| Project surplus   | <u>602,678.00</u> |

Note 1: Engineering services of \$75,456.15 was paid in 2023 and is part of the overall cost.

**5.0 INTERDEPARTMENTAL IMPLICATIONS:**

Not Applicable

**6.0 SENIOR GOVERNMENT IMPLICATIONS:**

Not applicable

**7.0 POLITICAL/PUBLIC IMPLICATIONS:**

The reconstruction of 49A street is a main thoroughfare and the project would protect the Town's initial investment.

The Town must also be mindful and planned for the disruption of road access to the adjacent business owners the project will cause. Communication with the adjacent businesses will be made and updates provided throughout the construction project.

**8.0 ATTACHMENTS:**

8.1 – Recommendation for Award of contract – as prepared by Associated Engineering Ltd. dated February 27, 2024.

**9.0 RECOMMENDATION:**

Council award the tender for the reconstruction of 49A street project to E Construction a Division of CWC in the amount of \$1,812,650.00 (GST excluded).

(original signed by the CAO)

Edward LeBlanc  
CAO



**Associated  
Engineering**

GLOBAL PERSPECTIVE.  
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**Associated Engineering Alberta Ltd.**  
500, 9888 Jasper Avenue NW  
Edmonton, AB T5J 5C6 Canada  
www.ae.ca

TEL: 780.451.7666

February 27, 2024  
File: 2023-3969-00

Sheldon Flett  
Director of Public Works  
Town of Barrhead  
4406 - 62A Avenue  
Barrhead, AB T7N 1A2

**Re: 49A STREET RECONSTRUCTION  
RECOMMENDATION FOR AWARD OF CONTRACT**

Dear Sheldon:

Bids for the above project were received through the Bids and Tenders website at 2:00 pm on February 8, 2024. A total of ten bids were received and preliminary bid results were sent to all bidders via email following tendering closing. **Table 1** below summarizes the overall prices of the received bids, excluding GST. All tenders have been checked for arithmetic errors, and the amounts shown in the summary below are correct.

**Table 1 – Summary of Received Bids**

| No. | Contractor  | Bid            |
|-----|---|----------------|
| 1   | E Construction (a Division of CWC Inc.)           | \$1,812,650.00 |
| 2   | Park-Aid Asphalt and Maintenance Ltd.             | \$1,826,868.50 |
| 3   | Knelsen Sand & Gravel Ltd.                        | \$2,136,906.82 |
| 4   | Breycon Construction Ltd.                         | \$2,208,000.00 |
| 5   | Martushev Logging Ltd.                            | \$2,309,981.03 |
| 6   | Border Paving Ltd.                                | \$2,423,576.40 |
| 7   | GS Holdings Company Ltd. (GS Construction)        | \$2,470,500.00 |
| 8   | Sustainable Developments Commercial Services Inc. | \$2,493,801.04 |
| 9   | Carmacks Enterprises Ltd.                         | \$2,747,885.00 |
| 10  | PME Inc.  | \$2,884,293.50 |



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member



Our estimated pretender cost for the project was \$2,379,800.00; which was within 2.9% of the average bid price of \$2,313,407.00 for all bids received. Based on our experience and comparison of average unit rates on past similar projects, the low bid price represents a competitive bid.

The enclosed **Table A-1** provides the detailed cost breakdown of the received bids.

The lowest compliant bid was submitted by E Construction a Division of Colas Western Canada Inc. E Construction has been in business for 70 years and has been successful in completing several rehabilitation projects of similar scope. Associated Engineering has worked with E Construction on several projects in the recent past; based on past performance, E Construction is a capable of executing this project as a general contractor.

E Construction identified the following subcontractors:

- Underground and Removals: Barsi Enterprises
- Concrete: Duro Contracting Ltd.
- Landscaping: Heritage Nurseries
- Signage and Painting: Checkmark Services

Associated Engineering has no experience working with Barsi Enterprises, the subcontractor who will be responsible for the removals and deep utility work. To confirm their experience and ability to complete the work, we contacted E Construction to provide references for Barsi Enterprises. Three references were provided and include WSP, the Town of Mayerthorpe, and Lac Ste Anne County. In completing the reference check, we focused on the following criteria:

- Scope of work
- Quality of workmanship
- Safety
- Budget (persistent requests for extras)
- Approachability (easy to work with)
- Recommendations

Notes taken from our conversations with each of the references are summarized below.

#### Reference #1 - WSP

- Project included completing full rehabilitation of the water, storm, and sanitary lines for four blocks.
- Good quality work and easy to work with.
- No safety concerns.



- Additional payment for extra work justified.
- Reference recommended Barsi for future work.

#### Reference #2 - Town of Mayerthorpe

- New waterline installation, watermain repairs, service connections and storm culverts.
- Good quality work and easy to work with.
- One incident with an operator on a project (no details provided); however, the matter was dealt with immediately. Otherwise, no concerns with safety.
- Additional payment for extra work justified.
- Reference recommended Barsi for future work.

#### Reference #3 - Lac Ste Anne County

- New waterline installation, watermain repairs, service connections and storm culverts.
- Good quality work and easy to work with.
- No safety concerns.
- Additional payment for extra work justified.
- Reference recommended Barsi for future work.

Based on our analysis of the bids, we recommend the project be awarded to **E Construction a Division of CWC Inc.** for the bid price of **\$1,812,650.00**, excluding GST. We also recommend that a 10% contingency of **\$181,265.00** be carried by the Town to cover potential unknowns that may be encountered during construction. Given the competitive price submitted by E Construction, we further recommend a 10% contingency for engineering services during construction should additional effort be required to administer the contract on behalf of the Town. **Table 2** summarizes the total anticipated project costs for this project.



Table 2: Anticipated Project Costs

| Description  | Budget                |
|--|-----------------------|
| <b>Construction</b>  |                       |
| Tender (Low Bid – E Construction)                          | \$1,812,650.00        |
| Construction Contingency (10%)                             | \$181,265.00          |
| <b>Construction Subtotal</b>                               | <b>\$1,993,915.00</b> |
| <b>Engineering Services (Estimate)</b>                     |                       |
| Project Management (Lump Sum)                              | \$20,915.00           |
| Detailed Design (Lump Sum)                                 | \$49,065.00           |
| Tender (Lump Sum)  | \$9,519.00            |
| Construction Services (Time & Disbursements)               | \$137,254.00          |
| 10% Contingency for Construction Services (Contract Admin) | \$13,725.00           |
| Post Construction Services (Time & Disbursements)          | \$6,460.00            |
| <b>Engineering Subtotal</b>                                | <b>\$236,938.00</b>   |
| <b>Other Services</b>                                      |                       |
| Geotechnical Investigation & Advice                        | \$15,000.00           |
| <b>Other Services Subtotal</b>                             | <b>\$15,000.00</b>    |
| <b>Estimated Project Cost</b>                              | <b>\$2,245,853.00</b> |





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February 27, 2024

Sheldon Flett

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In accordance with Article 1.11 Offer Acceptance/Rejection of the Instructions to Bidders, Bids shall remain open to acceptance and are irrevocable for 60 days (up to April 8, 2024). Subject to approval of the project by the Town of Barrhead Council, if required, it would be in order for the Town to issue a Notice of Award to the successful Bidder. For your convenience, we have enclosed a draft Notice of Award to be retyped on your letterhead. Please provide a copy of that letter to us for our records.

If you have any questions, please contact the undersigned.

Yours truly,

A handwritten signature in blue ink, appearing to read 'Diego Mejia'.

Diego Mejia, P.Eng.  
Project Manager

Enclosure(s)

- Draft Notice of Award Letter



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**Client**  
Town of Barrhead  
**Project**  
49A Street Reconstruction  
Proj. No. 2023-3693-00  
Date: 09-Feb-24

**Table A-1 - Tender Evaluation**

|            |  | E Construction a Division of CWC Inc. |          | Park-Aid Asphalt and Maintenance Ltd. |                      | Knelsen Sand & Gravel Ltd. |                      | Breycon Construction Ltd. |                      | Martushev     |                      | Border Paving Ltd. |                      | GS Holdings Company Ltd. (GS Construction) |                      | Sustainable Developments Commercial Services Inc. |                      | Carmacks Enterprises Ltd. |                      | PME Inc.      |                      |
|------------|--|---------------------------------------|----------|---------------------------------------|----------------------|----------------------------|----------------------|---------------------------|----------------------|---------------|----------------------|--------------------|----------------------|--|----------------------|---|----------------------|---------------------------|----------------------|---------------|----------------------|
| Item       | Description  | Unit                                  | Quantity | Unit Price                            | Extension            | Unit Price                 | Extension            | Unit Price                | Extension            | Unit Price    | Extension            | Unit Price         | Extension            | Unit Price                                 | Extension            | Unit Price  | Extension            | Unit Price                | Extension            | Unit Price    | Extension            |
| <b>1.0</b> | <b>GENERAL REQUIREMENTS</b>  |                                       |          |                                       |                      |                            |                      |                           |                      |               |                      |                    |                      |  |                      |   |                      |                           |                      |               |                      |
| 1.1        | General Requirements   | LS                                    | 1        | \$ 204,857.00                         | \$ 204,857.00        | \$ 72,000.00               | \$ 72,000.00         | \$ 192,389.45             | \$ 192,389.45        | \$ 263,100.00 | \$ 263,100.00        | \$ 317,868.10      | \$ 317,868.10        | \$ 240,000.00                              | \$ 240,000.00        | \$ 228,885.00                                     | \$ 228,885.00        | \$ 100,212.77             | \$ 100,212.77        | \$ 275,000.00 | \$ 275,000.00        |
| 1.2        | Survey   | LS                                    | 1        | \$ 60,163.00                          | \$ 60,163.00         | \$ 36,000.00               | \$ 36,000.00         | \$ 49,622.25              | \$ 49,622.25         | \$ 21,631.45  | \$ 21,631.45         | \$ 33,962.50       | \$ 33,962.50         | \$ 51,770.00                               | \$ 51,770.00         | \$ 12,430.00                                      | \$ 12,430.00         | \$ 18,766.43              | \$ 18,766.43         | \$ 50,000.00  | \$ 50,000.00         |
|            | <b>TOTAL 1.0 - GENERAL REQUIREMENTS</b>  |                                       |          |                                       | <b>\$ 265,020.00</b> |                            | <b>\$ 108,000.00</b> |                           | <b>\$ 242,011.70</b> |               | <b>\$ 284,731.45</b> |                    | <b>\$ 351,830.60</b> |  | <b>\$ 291,770.00</b> |   | <b>\$ 241,315.00</b> |                           | <b>\$ 118,979.20</b> |               | <b>\$ 325,000.00</b> |
| <b>2.0</b> | <b>SITWORK DEMOLITION AND REMOVALS</b>   |                                       |          |                                       |                      |                            |                      |                           |                      |               |                      |                    |                      |  |                      |   |                      |                           |                      |               |                      |
| <b>2.1</b> | <b>Surface Removals and Disposal</b>   |                                       |          |                                       |                      |                            |                      |                           |                      |               |                      |                    |                      |  |                      |   |                      |                           |                      |               |                      |
| 2.1.1      | Remove and Dispose Existing Separate Sidewalk  | m²                                    | 120      | \$ 50.00                              | \$ 6,000.00          | \$ 53.00                   | \$ 6,360.00          | \$ 43.11                  | \$ 5,173.20          | \$ 28.03      | \$ 3,363.60          | \$ 28.08           | \$ 3,369.60          | \$ 46.90                                   | \$ 5,628.00          | \$ 30.00  | \$ 3,600.00          | \$ 48.17                  | \$ 5,780.40          | \$ 62.00      | \$ 7,440.00          |
| 2.1.2      | Remove and Dispose Existing Monolithic Sidewalk Pararamps c/w Concrete Curb and Gutter         | m²                                    | 140      | \$ 58.00                              | \$ 8,120.00          | \$ 62.00                   | \$ 8,680.00          | \$ 47.75                  | \$ 6,685.00          | \$ 29.38      | \$ 4,113.20          | \$ 47.32           | \$ 6,624.80          | \$ 59.40                                   | \$ 8,316.00          | \$ 55.00  | \$ 7,700.00          | \$ 82.80                  | \$ 11,592.00         | \$ 51.00      | \$ 7,140.00          |
| 2.1.3      | Remove and Dispose Concrete Curb and Gutter  | m                                     | 320      | \$ 38.00                              | \$ 12,160.00         | \$ 39.65                   | \$ 12,688.00         | \$ 67.11                  | \$ 21,475.20         | \$ 30.73      | \$ 9,833.60          | \$ 41.86           | \$ 13,395.20         | \$ 32.40                                   | \$ 10,368.00         | \$ 30.00  | \$ 9,600.00          | \$ 56.36                  | \$ 18,035.20         | \$ 43.00      | \$ 13,760.00         |
| 2.1.4.1    | Remove and Dispose Existing Asphalt Pavement - Up to 150 mm Depth                              | m²                                    | 3900     | \$ 7.00                               | \$ 27,300.00         | \$ 8.00                    | \$ 31,200.00         | \$ 8.03                   | \$ 31,317.00         | \$ 7.35       | \$ 28,665.00         | \$ 11.84           | \$ 46,176.00         | \$ 12.96                                   | \$ 50,544.00         | \$ 12.00  | \$ 46,800.00         | \$ 17.70                  | \$ 69,030.00         | \$ 10.00      | \$ 39,000.00         |
| 2.1.4.2    | Remove and Dispose Existing Asphalt Pavement - Up to 250 mm Depth                              | m²                                    | 300      | \$ 13.00                              | \$ 3,900.00          | \$ 14.25                   | \$ 4,275.00          | \$ 9.68                   | \$ 2,904.00          | \$ 14.53      | \$ 4,359.00          | \$ 22.66           | \$ 6,798.00          | \$ 34.56                                   | \$ 10,368.00         | \$ 32.00  | \$ 9,600.00          | \$ 28.49                  | \$ 8,547.00          | \$ 35.00      | \$ 10,500.00         |
| 2.1.5      | Remove and Dispose of Existing Concrete Commercial/ Lane Crossings                             | m²                                    | 170      | \$ 29.00                              | \$ 4,930.00          | \$ 31.25                   | \$ 5,312.50          | \$ 55.97                  | \$ 9,514.90          | \$ 21.82      | \$ 3,709.40          | \$ 21.64           | \$ 3,678.80          | \$ 48.60                                   | \$ 8,262.00          | \$ 45.00  | \$ 7,650.00          | \$ 54.25                  | \$ 9,222.50          | \$ 35.00      | \$ 5,950.00          |
| 2.1.6      | Remove and Dispose of Miscellaneous Concrete   | m²                                    | 180      | \$ 28.00                              | \$ 5,040.00          | \$ 30.95                   | \$ 5,571.00          | \$ 69.23                  | \$ 12,461.40         | \$ 21.82      | \$ 3,927.60          | \$ 21.64           | \$ 3,895.20          | \$ 76.68                                   | \$ 13,802.40         | \$ 71.00  | \$ 12,780.00         | \$ 48.17                  | \$ 8,670.60          | \$ 35.00      | \$ 6,300.00          |
| 2.1.7      | Remove and Dispose of Grass Boulevard  | m²                                    | 360      | \$ 4.00                               | \$ 1,440.00          | \$ 4.90                    | \$ 1,764.00          | \$ 33.48                  | \$ 12,052.80         | \$ 16.25      | \$ 5,850.00          | \$ 6.89            | \$ 2,480.40          | \$ 18.36                                   | \$ 6,618.00          | \$ 17.00  | \$ 6,120.00          | \$ 17.83                  | \$ 6,418.00          | \$ 21.00      | \$ 7,560.00          |
| 2.1.8      | Salvage Decorative Rock  | m²                                    | 280      | \$ 7.00                               | \$ 1,960.00          | \$ 7.75                    | \$ 2,170.00          | \$ 17.63                  | \$ 4,936.40          | \$ 12.53      | \$ 3,508.40          | \$ 8.42            | \$ 2,357.60          | \$ 11.88                                   | \$ 3,326.40          | \$ 11.00  | \$ 3,080.00          | \$ 10.27                  | \$ 2,875.60          | \$ 16.00      | \$ 4,480.00          |
| 2.1.9      | Waste Excavation   | m³                                    | 1600     | \$ 13.00                              | \$ 20,800.00         | \$ 14.00                   | \$ 22,400.00         | \$ 43.29                  | \$ 69,264.00         | \$ 28.25      | \$ 45,200.00         | \$ 42.05           | \$ 67,280.00         | \$ 42.12                                   | \$ 67,392.00         | \$ 39.00  | \$ 62,400.00         | \$ 60.75                  | \$ 97,200.00         | \$ 38.00      | \$ 60,800.00         |
| 2.1.10     | Stump and Root Removals  | LS                                    | 1        | \$ 1,003.00                           | \$ 1,003.00          | \$ 76,900.00               | \$ 76,900.00         | \$ 12,058.78              | \$ 12,058.78         | \$ 928.80     | \$ 928.80            | \$ 2,787.97        | \$ 2,787.97          | \$ 2,609.00                                | \$ 2,609.00          | \$ 1,565.00                                       | \$ 1,565.00          | \$ 2,892.45               | \$ 2,892.45          | \$ 1,200.00   | \$ 1,200.00          |
| <b>2.2</b> | <b>Deep Utility Removals and Disposal</b>  |                                       |          |                                       |                      |                            |                      |                           |                      |               |                      |                    |                      |  |                      |   |                      |                           |                      |               |                      |
| 2.2.1      | Remove and Dispose of Watermain c/w Mainline Valves.   | m                                     | 260      | \$ 100.00                             | \$ 26,000.00         | \$ 110.00                  | \$ 28,600.00         | \$ 55.23                  | \$ 14,359.80         | \$ 35.37      | \$ 9,196.20          | \$ 206.71          | \$ 53,744.60         | \$ 62.64                                   | \$ 16,286.40         | \$ 58.00  | \$ 15,080.00         | \$ 77.61                  | \$ 20,178.60         | \$ 46.00      | \$ 11,960.00         |
| 2.2.2      | Remove and Dispose of Water & Sanitary Services  | ea.                                   | 14       | \$ 1,504.00                           | \$ 21,056.00         | \$ 1,685.00                | \$ 23,590.00         | \$ 130.66                 | \$ 1,829.24          | \$ 502.20     | \$ 7,030.80          | \$ 756.26          | \$ 10,587.64         | \$ 351.00                                  | \$ 4,914.00          | \$ 325.00   | \$ 4,550.00          | \$ 1,037.23               | \$ 14,521.22         | \$ 645.00     | \$ 9,030.00          |
| 2.2.3      | Locate Remove and Dispose Existing Water Services to Lot 16 17 18 and 19 (Subject to Deletion) | ea.                                   | 4        | \$ 1,504.00                           | \$ 6,016.00          | \$ 1,685.00                | \$ 6,740.00          | \$ 5,448.83               | \$ 21,795.32         | \$ 976.50     | \$ 3,906.00          | \$ 3,773.63        | \$ 15,094.52         | \$ 351.00                                  | \$ 1,404.00          | \$ 325.00   | \$ 1,300.00          | \$ 17,363.98              | \$ 69,455.92         | \$ 1,300.00   | \$ 5,200.00          |
| 2.2.4      | Remove and Dispose of Hydrant (Hwy 33)   | LS                                    | 1        | \$ 4,512.00                           | \$ 4,512.00          | \$ 5,600.00                | \$ 5,600.00          | \$ 2,962.93               | \$ 2,962.93          | \$ 3,034.80   | \$ 3,034.80          | \$ 4,327.88        | \$ 4,327.88          | \$ 880.20                                  | \$ 880.20            | \$ 815.00   | \$ 815.00            | \$ 1,911.28               | \$ 1,911.28          | \$ 3,900.00   | \$ 3,900.00          |
| 2.2.5      | Salvage Hydrant Near Freson Bros. Commercial Access.   | LS                                    | 1        | \$ 2,407.00                           | \$ 2,407.00          | \$ 2,900.00                | \$ 2,900.00          | \$ 2,526.85               | \$ 2,526.85          | \$ 976.50     | \$ 976.50            | \$ 3,684.37        | \$ 3,684.37          | \$ 880.20                                  | \$ 880.20            | \$ 815.00   | \$ 815.00            | \$ 4,748.08               | \$ 4,748.08          | \$ 1,500.00   | \$ 1,500.00          |
| 2.2.6      | Remove and Dispose of Sanitary Sewer   | m                                     | 270      | \$ 100.00                             | \$ 27,000.00         | \$ 110.00                  | \$ 29,700.00         | \$ 12.23                  | \$ 3,302.10          | \$ 33.48      | \$ 9,039.60          | \$ 102.28          | \$ 27,615.60         | \$ 55.08                                   | \$ 14,871.60         | \$ 51.00  | \$ 13,770.00         | \$ 73.30                  | \$ 19,791.00         | \$ 43.00      | \$ 11,610.00         |
| 2.2.7      | Remove and Dispose of Catchbasins c/w Frame and Cover.   | ea.                                   | 6        | \$ 1,805.00                           | \$ 10,830.00         | \$ 1,990.00                | \$ 11,940.00         | \$ 161.10                 | \$ 966.60            | \$ 869.40     | \$ 5,216.40          | \$ 4,537.06        | \$ 27,222.36         | \$ 939.60                                  | \$ 5,637.60          | \$ 870.00   | \$ 5,220.00          | \$ 1,156.16               | \$ 6,936.96          | \$ 1,200.00   | \$ 7,200.00          |
| 2.2.8      | Remove Existing Storm Sewer and Catchbasin Leads   | m                                     | 180      | \$ 50.00                              | \$ 9,000.00          | \$ 58.00                   | \$ 10,440.00         | \$ 7.75                   | \$ 1,395.00          | \$ 64.80      | \$ 11,664.00         | \$ 154.33          | \$ 27,779.40         | \$ 62.64                                   | \$ 11,275.20         | \$ 58.00  | \$ 10,440.00         | \$ 73.30                  | \$ 13,194.00         | \$ 83.00      | \$ 14,940.00         |
| 2.2.9      | Remove Existing Manholes c/w Frame and Covers.   | ea.                                   | 4        | \$ 401.00                             | \$ 1,604.00          | \$ 440.00                  | \$ 1,760.00          | \$ 1,445.50               | \$ 5,782.00          | \$ 923.40     | \$ 3,693.60          | \$ 5,424.62        | \$ 21,698.48         | \$ 1,112.40                                | \$ 4,449.60          | \$ 1,030.00                                       | \$ 4,120.00          | \$ 2,312.30               | \$ 9,249.20          | \$ 1,200.00   | \$ 4,800.00          |
|            | <b>TOTAL 2.0 - SITE WORK DEMOLITION AND REMOVALS</b>   |                                       |          |                                       | <b>\$ 201,078.00</b> |                            | <b>\$ 298,590.50</b> |                           | <b>\$ 242,762.52</b> |               | <b>\$ 167,216.50</b> |                    | <b>\$ 350,598.42</b> |  | <b>\$ 247,824.20</b> |   | <b>\$ 227,005.00</b> |                           | <b>\$ 400,250.81</b> |               | <b>\$ 234,270.00</b> |
| <b>3.0</b> | <b>STORM SEWER</b>   |                                       |          |                                       |                      |                            |                      |                           |                      |               |                      |                    |                      |  |                      |   |                      |                           |                      |               |                      |
| 3.1.1      | Supply and Install Storm Sewer - 375 mm PVC DR 35  | m                                     | 100      | \$ 401.00                             | \$ 40,100.00         | \$ 449.00                  | \$ 44,900.00         | \$ 636.14                 | \$ 63,614.00         | \$ 757.89     | \$ 75,789.00         | \$ 429.83          | \$ 42,983.00         | \$ 842.40                                  | \$ 84,240.00         | \$ 880.00   | \$ 88,000.00         | \$ 570.53                 | \$ 57,053.00         | \$ 975.00     | \$ 97,500.00         |
| 3.1.2      | Supply and Install Storm Sewer - 600 mm PVC DR 35  | m                                     | 30       | \$ 1,203.00                           | \$ 36,090.00         | \$ 1,390.00                | \$ 41,700.00         | \$ 1,211.95               | \$ 36,358.50         | \$ 1,263.80   | \$ 37,914.00         | \$ 912.79          | \$ 27,383.70         | \$ 1,728.00                                | \$ 51,840.00         | \$ 1,815.00                                       | \$ 54,450.00         | \$ 1,741.71               | \$ 52,251.30         | \$ 1,600.00   | \$ 48,000.00         |
| 3.2.1      | Supply and Install Manhole - 1200 mm Dia.  | ea.                                   | 2        | \$ 17,046.00                          | \$ 34,092.00         | \$ 18,650.00               | \$ 37,300.00         | \$ 6,678.51               | \$ 13,357.02         | \$ 5,065.20   | \$ 10,130.40         | \$ 13,365.60       | \$ 26,731.20         | \$ 12,673.80                               | \$ 25,347.60         | \$ 13,285.00                                      | \$ 26,570.00         | \$ 6,683.76               | \$ 13,367.52         | \$ 6,500.00   | \$ 13,000.00         |
| 3.2.2      | Supply and Install Manhole - 1500 mm Dia.  | ea.                                   | 2        | \$ 20,054.00                          | \$ 40,108.00         | \$ 22,900.00               | \$ 45,800.00         | \$ 13,509.74              | \$ 27,019.48         | \$ 9,363.60   | \$ 18,727.20         | \$ 16,992.91       | \$ 33,985.82         | \$ 17,139.60                               | \$ 34,279.20         | \$ 17,965.00                                      | \$ 35,930.00         | \$ 11,250.35              | \$ 22,500.70         | \$ 12,000.00  | \$ 24,000.00         |
| 3.3        | Supply and Install 1200 mm Dia. Catchbasin Manhole   | ea.                                   | 1        | \$ 17,046.00                          | \$ 17,046.00         | \$ 18,650.00               | \$ 18,650.00         | \$ 7,840.65               | \$ 7,840.65          | \$ 6,145.20   | \$ 6,145.20          | \$ 14,344.44       | \$ 14,344.44         | \$ 14,256.00                               | \$ 14,256.00         | \$ 14,945.00                                      | \$ 14,945.00         | \$ 7,410.02               | \$ 7,410.02          | \$ 7,900.00   | \$ 7,900.00          |
| 3.4        | Supply and Install 900 mm Dia. Catchbasin  | ea.                                   | 5        | \$ 6,016.00                           | \$ 30,080.00         | \$ 7,000.00                | \$ 35,000.00         | \$ 5,793.06               | \$ 28,965.30         | \$ 6,321.00   | \$ 31,605.00         | \$ 8,119.04        | \$ 40,595.20         | \$ 9,023.40                                | \$ 45,117.00         | \$ 9,460.00                                       | \$ 47,300.00         | \$ 5,475.77               | \$ 27,378.85         | \$ 8,400.00   | \$ 42,000.00         |
| 3.5.1      | Supply and Install PVC Catchbasin Lead - 300 mm  | m                                     | 75       | \$ 251.00                             | \$ 18,825.00         | \$ 290.00                  | \$ 21,750.00         | \$ 476.27                 | \$ 35,720.25         | \$ 808.50     | \$ 60,637.50         | \$ 422.50          | \$ 31,687.50         | \$ 826.20                                  | \$ 61,965.00         | \$ 865.00   | \$ 64,875.00         | \$ 543.44                 | \$ 40,758.00         | \$ 1,100.00   | \$ 82,500.00         |
| 3.5.2      | Supply and Install PVC Catchbasin Lead - 375 mm  | m                                     | 12       | \$ 341.00                             | \$ 4,092.00          | \$ 385.00                  | \$ 4,620.00          | \$ 562.04                 | \$ 6,744.48          | \$ 1,283.10   | \$ 15,397.20         | \$ 905.36          | \$ 10,864.32         | \$ 837.00                                  | \$ 10,044.00         | \$ 880.00   | \$ 10,560.00         | \$ 588.23                 | \$ 7,058.76          | \$ 1,700.00   | \$ 20,400.00         |
| 3.6.1      | Supply and Install Frame and Covers c/w Final Grade Adjustments - Type F-80                    | ea.                                   | 4        | \$ 1,003.00                           | \$ 4,012.00          | \$ 1,460.00                | \$ 5,840.00          | \$ 2,235.76               | \$ 8,943.04          | \$ 1,544.40   | \$ 6,177.60          | \$ 2,617.70        | \$ 10,470.80         | \$ 1,663.20                                | \$ 6,652.80          | \$ 1,540.00                                       | \$ 6,160.00          | \$ 2,357.20               | \$ 9,428.80          | \$ 2,000.00   | \$ 8,000.00          |
| 3.6.2      | Supply and Install Frame and Covers c/w Final Grade Adjustments -                              | ea.                                   | 6        | \$ 2,607.00                           | \$ 15,642.00         | \$ 3,150.00                | \$ 18,900.00         | \$ 3,505.27               | \$ 21,031.62         | \$ 2,700.00   | \$ 16,200.00         | \$ 3,389.23        | \$ 20,335.38         | \$ 2,916.00                                | \$ 17,496.00         | \$ 2,700.00                                       | \$ 16,200.00         | \$ 3,497.16               | \$ 20,982.96         | \$ 3,500.00   | \$ 21,000.00         |
|            | <b>TOTAL 3.0 - STORM SEWER</b>   |                                       |          |                                       | <b>\$ 240,087.00</b> |                            | <b>\$ 274,460.00</b> |                           | <b>\$ 249,594.34</b> |               | <b>\$ 278,723.10</b> |                    | <b>\$ 259,381.36</b> |  | <b>\$ 351,237.60</b> |   | <b>\$ 364,990.00</b> |                           | <b>\$ 258,189.91</b> |               | <b>\$ 364,300.00</b> |
| <b>4.0</b> | <b>SANITARY MAIN</b>   |                                       |          |                                       |                      |                            |                      |                           |                      |               |                      |                    |                      |  |                      |   |                      |                           |                      |               |                      |
| 4.1        | Supply and Install 200 mm Dia. PVC SDR 35 Sanitary Sewer                                       | m                                     | 270      | \$ 241.00                             | \$ 65,070.00         | \$ 285.00                  | \$ 76,950.00         | \$ 427.11                 |                      |               |                      |                    |                      |  |                      |   |                      |                           |                      |               |                      |



# REQUEST FOR DECISION

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**To:** Town Council  
**From:** Edward LeBlanc, CAO  
**cc:** File  
**Date:** March 12, 2024  
**Re:** Housing Strategy Committee

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**1.0 Purpose:**

For Council to consider appointing members of Council to a Committee in respect to exploring a local housing strategy.

**2.0 Background and Discussion:**

During a recent C.A.O. Planning Session, Council identified a need to establish a Committee to review, evaluate and provide recommendation to Council relating a local housing strategy.

**3.0 Alternatives:**

- 3.1 Council appoints Councillor Smith and Councillor Sawatzky to the Housing Strategy Committee.
- 3.2 Council appoints different members of Council to the Housing Strategy Committee.
- 3.3 Council tables the appointment to the Housing Strategy Committee and instructs Administration to provide further information at the next Council Meeting.
- 3.4 Council accepts the report on establishing a Housing Strategy Committee, as information.

**4.0 Financial Implications:**

None

**5.0 Interdepartmental Implications:**

None

**6.0 Senior Government Implications:**

None

**7.0 Political/Public Implications:**

Should Council establish a Committee, the recommendation from the Committee to Council may have an impact to the community.

**8.0 Attachments:**

None

**9.0 Recommendations:**

Council appoints Councillor Smith and Councillor Sawatzky to the Housing Strategy Committee.

(original signed by the CAO)

Edward LeBlanc  
CAO

# REQUEST FOR DECISION

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**To:** Town Council

**From:** Edward LeBlanc, CAO

**cc:** File

**Date:** March 12, 2024

**Re:** Bank Statement – for month ending February 29, 2024

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**1.0 PURPOSE:**

To approve the Monthly Bank Statement for the month ending February 29, 2024.

**2.0 BACKGROUND AND DISCUSSION:**

None

**3.0 ALTERNATIVES:**

3.1 That Council approves the Monthly Bank Statement for the month ending February 29, 2024, as presented.

3.2 That Council tables the Monthly Bank Statement for the month ending February 29, 2024 and to instruct Administration to provide further information for the next regular Council Meeting.

**4.0 FINANCIAL IMPLICATIONS:**

None

**5.0 INTERDEPARTMENTAL IMPLICATIONS:**

None

**6.0 SENIOR GOVERNMENT IMPLICATIONS:**

None

**7.0 POLITICAL/PUBLIC IMPLICATIONS:**

Not Applicable

**8.0 ATTACHMENTS:**

8.1 Monthly Bank Statement for month ending February 29, 2024.

**9.0 RECOMMENDATION:**

That Council approves the Monthly Bank Statement for the month ending February 29, 2024, as presented.

(original signed by the CAO)  
Edward LeBlanc  
CAO

**TOWN OF BARRHEAD  
MONTHLY BANK STATEMENT  
FOR MONTH ENDED FEBRUARY 29, 2024**

| <b>PER TOWN OF BARRHEAD:</b>       | <b>SERVUS</b>       |                      |
|------------------------------------|---------------------|----------------------|
|                                    | <b>GENERAL ACCT</b> | <b>TERM DEPOSITS</b> |
| Net Balance - Previous Month       | 4,781,577.71        | 0.00                 |
| Receipts                           | 1,117,246.87        |                      |
| Interest                           | 20,036.12           |                      |
| Transfers from/to Term Deposits    | 0.00                | 0.00                 |
| Cancelled Cheques                  | 0.00                |                      |
| <b>SUBTOTAL</b>                    | <b>5,918,860.70</b> | <b>0.00</b>          |
| Disbursements                      | 1,660,490.95        |                      |
| Debentures/Interest                |                     |                      |
| School Requisition                 | 0.00                |                      |
| Transfers from/to General          | 0.00                | 0.00                 |
| NSF/Returned Cheques or Transfers  |                     |                      |
| Postdated Cheques                  | 0.00                |                      |
| <b>NET BALANCE AT END OF MONTH</b> | <b>4,258,369.75</b> | <b>0.00</b>          |
| *****                              |                     |                      |
| <b>PER BANK:</b>                   |                     |                      |
| Balance at end of month            | 4,490,183.92        | 0.00                 |
| Outstanding Deposits               | 168,233.80          |                      |
| <b>SUBTOTAL</b>                    | <b>4,658,417.72</b> | <b>0.00</b>          |
| Outstanding Cheques                | 400,047.97          |                      |
| <b>NET BALANCE AT END OF MONTH</b> | <b>4,258,369.75</b> | <b>0.00</b>          |

**TERM DEPOSIT SUMMARY**  
**FOR MONTH ENDED FEBRUARY 29, 2024**

| <b><u>Financial Institution</u></b> |    | <b><u>Term Amount</u></b> | <b><u>Interest Rate</u></b> | <b><u>Term Started</u></b> | <b><u>Investment Details</u></b> |
|-------------------------------------|----|---------------------------|-----------------------------|----------------------------|----------------------------------|
| <b>Scotiabank</b>                   | \$ | 2,000,000.00              | 5.7                         | 07-Dec-23                  | Maturity Date Mar. 7, 2024       |
| <b>Servus</b>                       | \$ | 1,500,000.00              | 5.55                        | 07-Dec-23                  | Maturity Date Mar. 7, 2024       |

# REQUEST FOR DECISION

**To:** Town Council

**From:** Edward LeBlanc, CAO

**cc:** File

**Date:** March 12, 2024

**Re:** Temporary Service Road Closure Request

## 1.0 PURPOSE:

To authorize the temporary closure of the Service Road along 49<sup>th</sup> street between 59<sup>th</sup> avenue and 61<sup>st</sup> avenue.

## 2.0 BACKGROUND AND DISCUSSION:

McDonald's Restaurant will be commencing their field work as soon as April 1<sup>st</sup>. In order to connect their utility services, they have requested to have the Service Road along 49<sup>th</sup> street between 59<sup>th</sup> avenue and 61<sup>st</sup> avenue closed for a maximum of two weeks.



The Town's Public Works Department is scheduled to meet with the representatives of the construction company and Administration may have more information for Council.

Should Council grant the road closure request, first-line responders would be notified accordingly.

**3.0 ALTERNATIVES:**

3.1 That Council authorize the temporary close of the Service Road along 49<sup>th</sup> street between 59<sup>th</sup> avenue and 61<sup>st</sup> avenue from April 1<sup>st</sup> to a maximum of two weeks to accommodate for a commercial utility connection.

3.2 That Council authorize the temporary close of the Service Road along 49<sup>th</sup> street between 59<sup>th</sup> avenue and 61<sup>st</sup> avenue from April 1<sup>st</sup> to a date desired by Council to accommodate for a commercial utility connection.

**4.0 FINANCIAL IMPLICATIONS:**

Not Applicable

**5.0 INTERDEPARTMENTAL IMPLICATIONS:**

Not Applicable

**6.0 SENIOR GOVERNMENT IMPLICATIONS:**

Not Applicable

**7.0 POLITICAL/PUBLIC IMPLICATIONS:**

Minimal.

**8.0 ATTACHMENTS:**

None

**9.0 RECOMMENDATION:**

That Council authorize the temporary close of the Service Road along 49<sup>th</sup> street between 59<sup>th</sup> avenue and 61<sup>st</sup> avenue from April 1<sup>st</sup> to a maximum of two weeks to accommodate for a commercial utility connection.

(original signed by the CAO)  
Edward LeBlanc  
CAO

**COUNCIL REPORTS  
AS OF MARCH 12, 2024**

|   |  | Meeting<br>(since last council) |
|---|--|---------------------------------|
| Agricultural Society                                | Cr. Oswald (Alt. Cr. Kluin)                                | <u>  X  </u>                    |
| Barrhead Accessibility Coalition                    | Cr. Kluin  | <u>          </u>               |
| Barrhead Cares Coalition                            | Cr. Assaf  | <u>          </u>               |
| Barrhead & Area Regional Crime Coalition (BARCC)    | Mayor McKenzie   | <u>          </u>               |
| Barrhead Attraction & Retention Committee           | Mayor McKenzie   | <u>          </u>               |
| Barrhead & District Social Housing Association      | Cr. Smith  | <u>          </u>               |
| Barrhead Fire Services Committee                    | Cr. Assaf and Cr. Smith                                    | <u>          </u>               |
| Barrhead Regional Airport Committee                 | Mayor McKenzie and Cr. Assaf                               | <u>          </u>               |
| Barrhead Regional Landfill Committee                | Cr. Sawatzky and Cr. Klumph                                | <u>          </u>               |
| Barrhead Regional Water Commission                  | Mayor McKenzie and Cr. Smith<br>(Alt. Cr. Oswald)          | <u>          </u>               |
| Capital Region Assessment Services Commission       | Cr. Klumph   | <u>          </u>               |
| Chamber of Commerce                                 | Cr. Oswald   | <u>          </u>               |
| Community Futures Yellowhead East                   | Cr. Assaf (Alt. Cr. Kluin)                                 | <u>          </u>               |
| Economic Development Committee                      | Committee of the Whole                                     | <u>          </u>               |
| Enhanced Policing School Resource Officer Committee | Cr. Sawatzky (Alt. Mayor McKenzie)                         | <u>          </u>               |
| Family & Community Support Services Society         | Cr. Kluin and Cr. Oswald                                   | <u>          </u>               |
| Intermunicipal Collaboration Framework Committee    | Cr. Assaf, Cr. Smith and<br>Mayor McKenzie                 | <u>          </u>               |
| Library Board                                       | Cr. Klumph (Alt. Cr. Sawatzky)                             | <u>          </u>               |
| Municipal Emergency Advisory Commission             | Cr. Assaf, Cr. Kluin and Cr. Smith                         | <u>          </u>               |
| Municipal Planning Commission                       | Cr. Assaf, Cr. Oswald and Cr. Sawatzky<br>(Alt. Cr. Smith) | <u>          </u>               |
| Subdivision & Development Appeal Board              | Cr. Klumph   | <u>          </u>               |
| Twining Committee                                   | Cr. Klumph   | <u>          </u>               |
| Yellowhead Regional Library Board                   | Cr. Klumph (Alt. Cr. Sawatzky)                             | <u>  X  </u>                    |



## C.A.O Report

**To:** Town Council

**Date:** March 12, 2024

**Re:** February, 2024 C.A.O. Report

### **General Administration:**

In respect to the last Council meeting when the proposed new Rates & Fees Bylaw was being discussed. Council had a few questions on the current rates within the Recreation Department. After reviewing the details, we discovered a few other inconsistent rates.

Being mindful that Administration is waiting for the new provincial equipment rates to be applied to the Public Works rates, a new Bylaw will be prepared addressing these two areas and will be presented to Council, at a future Meeting.

### **Enforcement Services:**

- New files generated from February 1<sup>st</sup>, 2024 – February 29<sup>th</sup>, 2023
  - Total: 19 files
  - Animal Control matters/Miscellaneous: 1 file
  - Traffic Enforcement: 6 files (speeding, distracted driving, etc)
  - Bylaw Issues: 12 files
- Unresolved files carried over from previous reporting period:
  - Traffic Enforcement: 7 files
  - Bylaw Issues: 4 files
  -

Due to non compliance and after multiple Bylaw Violations the Town has had to facilitate snow removal as per the current Community Standards Bylaw at three separate locations thus far.

**Economic Development Services:**

In respect to the Community’s Alberta Advantage Immigration Program, the following is the statistics for the period ending February 29, 2024:

| <b><u>Employers:</u></b>                  | February 29, 2024 | Program To date (November 7, 2022 – February 29, 2024) |
|---|-------------------|--|
| Employers that have expressed interest    | 1                 | 33   |
| Employers enrolled                        | 2                 | 24<br>(8 active employers with open vacancies)         |
|   |                   |  |
| <b><u>Candidates:</u></b>                 |                   |  |
| Candidates that have expressed interest   | 1                 | 168  |
| Candidates endorsed:                      | 11                | 88   |
| Current foreign workers                   | 11                | 48   |
| International applicants                  | 0                 | 40   |
| <b><u>Positions:</u></b>                  |                   |  |
| Positions supported by AAIP               | 11                | 124<br>(28 positions currently vacant)                 |
| Positions filled through AAIP             | 11                | 88   |
| Started working & living in the community | 9                 | 46   |
| Pending arrival to Canada                 | 2                 | 42   |

## Fire Protection Services:

- Incidents from February 1, 2024 – February 29, 2024:
  - Fires: 3 (106.75 hours or 39.3 % of the total man hours for the month of February)
  - Rubbish or grass fires: 3 (8.5 hours or 3.1 % of the total man hours for the month of February)
  - Vehicle accidents: 2 (27.5 hours or 10.1 % of the total man hours for the month of February)
  - Ambulance assists: 19 (79.0 hours or 29.1 % of the total hours for the month of February)
  - Police Assists: Ambulance assists: 1 (5.75 hours or 2.1 % of the total hours for the month of February)
  - CO2 alarms: 1 (23.50 hours or 8.7 % of the total hours for the month of February)
  - False alarms: 5 (16.0 hours or 5.9 % of the total man hours for the month of February)
  - Public Service: 1 1 (3.0 hours or 1.1 % of the total man hours for the month of February)

For the month of February there were a total of 36 calls which represented a total of 271.75 firefighter hours.

- Training:
  - NFPA 1001 level 1 firefighter continues
  - NRPA 470 hazmat operations
  - Search and rescue in buildings (using existing sea-cans facility)
  - Surface ice rescue refresher
  
- Other:
  - The Department attended the Fire Commissioner – Zone 2 Meeting.

Membership: total of 48 with 44 responding and 4 junior members. The Department has 1 new recruit.

The following chart outlines the total ambulance assist calls responded by the Regional Fire Department, for the month of January, 2024:

| Response Levels  | February, 2024                               | Town or County          |  | Year to Date                                 | Town or County           |
|--|--|-------------------------|--|--|--------------------------|
| Level A – Not serious (ie: lift assist)                                      | 2  | 1 – Town<br>1 - County  |  | 3  | 2 - Town<br>1 - County   |
| Level B – More serious (ie: medical alert alarm)                             | 0  | 0 - Town<br>0 - County  |  | 2  | 2 – Town<br>0 - County   |
| Level C – Serious (ie: stroke or abnormal breathing)                         | 1  | 1 -Town<br>0 - County   |  | 5  | 4 – Town<br>1– County    |
| Level D – Possible life threatening (ie: chest pains, unconscious, overdose) | 12   | 7 - Town<br>5 – County  |  | 26   | 21 – Town<br>5 – County  |
| Level E – Life Threatening (ie: cardiac arrest, ineffective breathing)       | 1  | 0 – Town<br>1 - County  |  | 2  | 1 – Town<br>1 – County   |
| Other  | 3  | 3 – Town<br>0 - County  |  | 3  | 3 – Town<br>0 - County   |
| Total calls  | 19   | 12 – Town<br>7 – County |  | 41   | 30 – Town<br>11 - County |
|  |  |                         |  |  |                          |
| Total hours spent on ambulance calls   | 79.9 hours<br>or 29.1 %<br>of total<br>hours |                         |  | 49.75<br>hours or<br>32.5% of<br>total hours |                          |
|  |  |                         |  |  |                          |
| Fire Dept. arriving before EMS   | 14   |                         |  | 24   |                          |
| Fire Dept. arriving before EMS (%)   | 73.6 %                                       |                         |  | 43.6 %                                       |                          |

**Note 1:** All ambulance assist calls are initiated by the Ambulance’s Dispatch Centre.

## **Transportation Services:**

- The Department recently removed snow and blowing snow from the main street, downtown area and alleys.
- Cleaning curbs in main street area.
- Staff was busy with addressing a water leak on 50 Ave and 54 Street. A contractor was on site to temporary repair it but will return the week of March 11<sup>th</sup> to completely repair it.
- Cleaned sidewalks with skid steer.
- On-going sanding streets throughout the Town.
- Cleaned up walking trails.
- Clearing catch basins with steamer.
- Creating safety documents to prepare for the internal audit

## **Recreation Services:**

### ➤ Operational:

- Hosted several courses and clinics to get Town's current aquatics staff in a position to be able to run almost all our own lifeguarding courses in house. This process will be completed with a National Lifeguard course by the end of March 2024.
- Family Day event was a success with approximately 350 people throughout the day. Lots of families came out to enjoy the activities (ie: Donut eating contest, mural painting event, snow ball target throwing, "foot" piano event).
- Registration just opened for the spring session of swimming lessons at the pool which will run April-June, several of the classes filled on the first day of registration. The Department is responding to this by adding more classes to the roster, hoping to fill the demand.
- Updating the Department's Safety program.
- Staff is preparing for the hockey playoff season,
- Installing the Chlorine Puck system in the Aquatic Center.
- Starting to look at shoulder season maintenance in the arena.
- Looking at any maintenance issues to do in September for annual pool shutdown.

➤ Upcoming Special Events:

- March 17<sup>th</sup> - St Patrick's day (dive for gold (fake pirate) coins).
- March 11<sup>th</sup> - St. Patrick's Day; activity pages for kids available for free at reception until March 17<sup>th</sup>
- March 17 St. Patrick's Day Plunge for Gold Swim - Plunge for golden rings from 1pm – 4pm
- March 28<sup>th</sup> - Easter Crafts & Egg Hunt
- April 27<sup>th</sup> - Country Momma sale – (home base businesses)
- Mother's Day and Father's Day (that parent swims free)
- June 22<sup>nd</sup> - anniversary party at the All Wheels Park.

Edward LeBlanc – CAO

(original report signed by the C.A.O.)

Town of Barrhead

COUNCIL ACTION LIST ON RESOLUTIONS DIRECTING ADMINISTRATION - AS OF FEBRUARY 27, 2024

| Resolution Number | Resolution  | Comments  | Status    |
|-------------------|---|---|-----------|
|                   | <b><u>February 27, 2024 Council Meeting</u></b>   |   |           |
| 074-24            | Moved by Cr. Assaf that Council approve a 180-day extension on the Offer to Sell Agreement for Part of S.E. 29-59-03-W5 containing 11.059 acres (+/-).  | Town's Realtor and the Purchaser have been made aware in writing.   | Completed |
| 068-24            | Moved by Cr. Kluin that Council approve the draft Agrena Concession Lease Agreement as presented.   |   | Completed |
|                   | <b><u>February 13, 2024 Council Meeting</u></b>   |   |           |
| 045-24            | Moved by Cr. Assaf that Council appoints Gerryl Amarin as the Assessment Review Board Clerk to the Town of Barrhead' s Local Assessment Review Board and the Composite Assessment Review Board.   |   | Completed |
| 044-24            | Moved by Cr. Klumph that Council appoints Raymond Ralph as the Chairman of the Town of Barrhead' s Local Assessment Review Board and the Composite Assessment Review Board.   |   | Completed |
| 043-24            | Moved by Cr. Assaf that Council appoints Darlene Chartrand, Sheryl Exley, Tina Groszko, Stewart Henning, Richard Knowles, Denis Meier and Raymond Ralph to the Town of Barrhead' s Local Assessment Review Board and the Composite Assessment Review Board.               |   | Completed |
| 042-24            | Moved by Cr. Kluin that Council approves the donation of \$1,000.00 to The Barrhead Community Program and Resource Guide Committee for the Committee's Community Program and Resource Guide with the funds to be desired from the Recreation Services Advertising Budget. | Cheque has been issued.   | Completed |
|                   | <b><u>January 23, 2024 Council Meeting</u></b>  |   |           |
| 024-24            | Moved by Cr. Sawatzky that Council directs Administration to proceed with the development of an outdoor basketball court in Lions Park with a cement base at a budgetary cost of \$54,000.00, as presented.   | Local Contractor is secured for the project. Work scheduled to start by early to mid May - weather permitting |           |

Town of Barrhead

COUNCIL ACTION LIST ON RESOLUTIONS DIRECTING ADMINISTRATION - AS OF FEBRUARY 27, 2024

|        |  |  |             |
|--------|--|--|-------------|
|        |  |  |             |
|        | <b><u>December 12, 2023 Council Meeting</u></b>  |  |             |
| 386-23 | Moved by Cr. Sawatzky that Council extend the existing Facility Use & Service Agreement with the Barrhead Agricultural Society for one additional year with the new expiring date of September 30, 2026.   | Administration advised the Ag. Society accordingly. A draft agreement has been prepared and forward to the Ag. Society for their review.   | In Progress |
|        |  |  |             |
|        | <b><u>June 27, 2023 Council Meeting</u></b>  |  |             |
| 187-23 | Moved by Cr. Sawatzky that Council authorizes the County of Barrhead and the Town of Barrhead's Administrations to negotiate and refine the scope of the project with Next Architecture Inc. to a maximum of \$146,570.00 (GST excluded).  | Based on information from the County, no additional funds will required as the scope of the project will not change.   | Completed   |
|        |  |  |             |
|        | <b><u>May 9, 2023 Council Meeting</u></b>  |  |             |
| 147-23 | Moved by Cr. Oswald that Council instruct Administration to bring the concession agreement to a future Council Meeting.  | Draft agreement was presented during the February 27th Council Meeting.  | Completed   |
| 144-23 | Moved by Cr. Sawatzky that Council instructs Administration to prepare a report exploring the merits of obtaining an accreditation under the Alberta Safety Codes and presenting it to the Municipal Planning Commission for their consideration and recommendation to Town Council. | The noted report will be presented to the MPC at their next regular meeting.   | In Progress |
|        |  |  |             |
|        | <b><u>December 14, 2021 Council Meeting</u></b>  |  |             |
| 431-21 | Moved by Cr. Klumph that Council instructs Administration to work with the Barrhead Regional Water Commission to come up with an agreement whereby the Commission pays the Town for future sewer operating expenses and capital expenditures.  | During the Commission's November 27, 2023 meeting, the Board approved their 2024 Operating Budget which includes a contribution of approximately \$ 41,000.00 towards the Town's operational expenses for the main Lift Station and Lagoon. Moving forward, the existing Operating Agreement between the Town and the Commission allows for these new expenses to be incorporate in future Commission's operating budgets. | In Progress |



**Barrhead & District Social Housing Association  
Minutes  
Regular Board Meeting – February 5, 2024  
(postponed from January 25, 2024)**

---

Members Present: Craig Wilson, Don Smith, Roberta Hunt, Bill Lane,  
Absent: Peter Kuelken, Tyler Batdorf  
Staff Present: Su Macdonald

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**1.0 The meeting was called to order at 1:20 p.m.**

**2.0 Approval of Agenda**

*Don Smith moved to approve the February 5, 2024, Regular Board Meeting Agenda with the addition of "Item 7.1 Correspondence from ASCHA regarding voting members at the AGM."*

*Carried Unanimously*

**3.0 Adoption of the Minutes**

*Roberta Hunt moved to adopt the Minutes of the Regular Board Meeting of November 30, 2023.*

*Carried Unanimously*

*Bill Lane moved to adopt the Minutes of the Special Board Meeting of January 9, 2023.*

*Carried Unanimously*

## 4.0 Reports

- 4.1 Financial Report – November & December 2023  
Income Statements for the organization were presented.

*Don Smith moved to accept the Financial Reports as presented.*

*Carried Unanimously*

- 4.2 Cheque Logs – November & December 2023

*Roberta Hunt moved to accept the Cheque Log as presented.*

*Carried Unanimously*

- 4.3 Acting CAO Report

Updates were presented on the following topics:

- Deputy CAO & CSM has joined ASCHA's Lodge Program Review working group and is working with Barrhead FCSS and Healthy Aging Alberta on dementia support for the town
- Hillcrest Library Project – Completed and Grand Opening was held

*Roberta Hunt moved to accept the Acting CAO's Report as presented.*

*Carried Unanimously*

- 4.4 Interim Facilities Manager's Report

- Lodges
- Seniors Self-Contained
- Community Housing
- Grounds

*Don Smith moved to accept the Interim Facilities Manager's Report as presented.*

*Carried Unanimously*

- 4.5 Resident Services Manger's Report

Vacancy Report:

- |                      |                    |
|----------------------|--------------------|
| -Hillcrest Lodge     | 21 vacancies (19%) |
| -Klondike Place      | 3 vacancies (8%)   |
| -Golden Crest Manor  | 1 vacancies (3%)   |
| -Jubilee Manor       | 1 vacancies (6%)   |
| -Pembina Court Manor | 0 vacancies (0%)   |
| -JDR Manor           | 0 vacancies (0%)   |
| -Barrhead CH         | 0 vacancies (0%)   |
| -Swan Hills CH       | 3 vacancies (38%)  |

*Bill Lane moved to accept the Resident Services Manager's Report as presented.*

*Carried Unanimously*

## 5.0 Old Business

- 5.1 Salary, Wage & Benefit Review Committee  
Acting CAO requested this item be tabled to a future date to be determined.

*Bill Lane moved that this item be tabled to a future date.*

*Carried Unanimously*

- 5.2 Board Member Expense Forms  
All expense forms have now been updated to reflect the rates paid by each municipality to their respective councillors/mayor.

*Roberta Hunt moved to accept the update for information purposes.*

*Carried Unanimously*

## 6.0 New Business

- 6.1 RFD – New Commercial Washing Machine  
Two sets of quotes were presented for a new commercial washer. A third quote had been requested but was not forthcoming. Both quotes were considered for warranty, utility and price.

*Don Smith moved that we accept the quote from Jim Young Laundry Equipment 35lb Tolon Softmount Washer plus base if required and delivery at a maximum cost of \$16,176.03 plus GST.*

*Carried Unanimously*

## 7.0 Correspondence

- 7.1 Letter from ASCHA asking for ballot voting authorizations for its AGM in March.

*Craig Wilson moved that Bill Lane, Roberta Hunt and Don Smith be the nominated ballot voters.*

*Carried Unanimously*

## 8.0 In Camera – Board and CAO

Bill Lane moved to go in camera at 1:52 p.m. Roberta Hunt moved to come out of camera at 2:48 p.m.

*Roberta Hunt moved that the information shared during closed session be accepted.*

*Carried Unanimously*

## 9.0 In Camera – Board Only

Not Required

**10.0 Date and Time of Next Meeting**  
Friday, March 1, 2024, at 10:00 a.m.

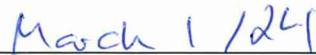
**11.0 Adjournment**  
*Bill Lane moved to adjourn the meeting at 2:57 p.m.*

*Carried Unanimously*

  
\_\_\_\_\_  
Signature: Craig Wilson, Chairperson

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Signature: Tyler Batdorf, CAO

  
\_\_\_\_\_  
Date

# REQUEST FOR DECISION

**To:** Town Council  
**From:** Edward LeBlanc, CAO  
**cc:** File  
**Date:** March 12, 2024  
**Re:** Correspondence Items

**Item (a)** Letter from Mr. Ric McIver, Minister of Alberta Municipal Affairs inviting our municipality to participate in the review of the Municipal Government Act requirements related to Intermunicipal Collaboration Frameworks.

**Recommendation:**

Council accepts the letter from Mr. Ric McIver, Minister of Alberta Municipal Affairs inviting our municipality to participate in the review of the Municipal Government Act requirements related to Intermunicipal Collaboration Frameworks, as information.

**Item (b)** Letter dated February 29, 2024, from Mr. Ric McIver, Minister of Alberta Municipal Affairs regarding Budget 2024 and that the Local Government Fiscal Framework (LGFF) replaces the Municipal Sustainability Initiative (MSI).

**Administrative comments:**

| <u>Description</u> | <u>2023 Actual</u>      | <u>2024 Budget</u> | <u>2024 Actual</u> |
|--------------------|-------------------------|--------------------|--------------------|
| LGFF Operating     | 305,840.00 <sup>1</sup> | 305,840.00         | 305,840.00         |
| LGFF Capital       | 485,146.00              | 485,146.00         | 744,316.00         |
| CCBF               | 286,653.00              | 286,653.00         | 286,653.00         |

<sup>1</sup> - represents double the anticipated allocation

**Recommendation:**

Council accepts the letter dated February 29, 2024, from Mr. Ric McIver, Minister of Alberta Municipal Affairs regarding Budget 2024 and that the Local Government Fiscal Framework (LGFF) replaces the Municipal Sustainability Initiative (MSI), as information.

- Item (c)** Letter from Mr. Ric McIver, Minister of Alberta Municipal Affairs inviting our municipality or library board to provide submissions for the 2024 Minister's Awards for Municipal and Public Library Excellence.

**Recommendation:**

Council accepts the letter from Mr. Ric McIver, Minister of Alberta Municipal Affairs inviting our municipality or library board to provide submissions for the 2024 Minister's Awards for Municipal and Public Library Excellence, as information.

- Item (d)** E-mail dated March 5, 2024 from Ms. Michelle Jones, Executive Director, Community Futures Yellowhead East Informing Council that they will be hosting the Northern Alberta Lemonade Day Program on Saturday, June 15, 2024 and their requirements for this program.

**Administrative comments:**

The approved 2024 operating budget includes an amount of \$500.00 to sponsor the 2024 Lemonade Day Program.

**Recommendation:**

- a) Council accepts the e-mail dated March 5, 2024 from Ms. Michelle Jones, Executive Director, Community Futures Yellowhead East providing details for the June 15, 2024 Northern Alberta Lemonade Day Program , as information.
- b) Council proclaim June 15, 2024 as Northern Alberta Lemonade Day for the Town of Barrhead.

(Original signed by the CAO)  
Edward LeBlanc  
CAO



ALBERTA  
MUNICIPAL AFFAIRS

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Office of the Minister  
MLA, Calgary-Hays

AR113944

February 29, 2024

Dear Chief Elected Officials:

I am writing to share information with you about *Budget 2024*, which my colleague, the Honourable Nate Horner, President of Treasury Board and Minister of Finance, has tabled in the Alberta Legislature. You will find below some details about *Budget 2024* that are most closely related to Alberta Municipal Affairs.

*Budget 2024* is a responsible plan for a growing province that invests more than \$1 billion to build stronger communities across Alberta. Through these important investments, my ministry will continue to support local governments in providing fiscally responsible, collaborative, and accountable services to Albertans.

I am particularly excited about the Local Government Fiscal Framework (LGFF), which will deliver predictable capital infrastructure funding to municipalities and Metis Settlements across Alberta for many years to come. As we are all aware, the LGFF represents years of collaboration between the province and local governments, and the LGFF replaces the Municipal Sustainability Initiative (MSI) with a more sustainable model. We set the initial capital funding baseline for the LGFF at \$722 million to remain consistent with the average amount municipalities have received annually over the last three years of the MSI Capital program.

We now have a true partnership in place through the Revenue Index Factor, which will see municipal funding rise and fall at a one-to-one ratio that is based on changes in provincial revenue from three years prior. Our new framework will deliver the predictability and partnership that municipalities have long been asking for, and I would like to thank you once again for your input to the development of the LGFF to ensure it effectively supports communities and residents provincewide. The MSI Operating program will continue as LGFF Operating funding and will provide \$60 million in 2024/25 to local governments to assist with your operational costs and help to respond to inflationary pressures. More information about the LGFF and the 2024 allocations can be found online.

Additionally, *Budget 2024* includes \$60 million over three years for the Local Growth and Sustainability Grant, a new grant to help relieve some of the pressures facing fast-growing communities. This new grant will help address acute infrastructure priorities and economic development opportunities. More details about the program will be shared with you later this year.

.../2

As with previous years, our budget includes capital support through the federal Canada Community-Building Fund and Investing in Canada Infrastructure Program. We are also pleased to maintain the strong support we have for public libraries with more than \$33 million going towards operating grants for libraries across the province.

*Budget 2024* puts Albertans and Alberta families first by investing in strong health care, a modern education system, and supports to keep life affordable. This budget also invests in safe and supportive communities in Alberta by managing our resources wisely.

I look forward to continuing our work together over this next year as we continue to build strong and vibrant communities that contribute to a stronger province and a brighter future for Albertans and their families.

Sincerely,



Ric McIver  
Minister



ALBERTA  
MUNICIPAL AFFAIRS

*Office of the Minister  
MLA, Calgary-Hays*

AR113898

To All Chief Elected Officials:

I am inviting your municipality to participate in the review of the *Municipal Government Act* requirements related to Intermunicipal Collaboration Frameworks (ICFs). ICFs encourage integrated and strategic planning, delivery, and funding of inter-municipal services.

Municipal Affairs welcomes your insight and feedback to ensure any future legislative changes consider the needs of municipalities. The scope of this engagement covers the following topics:

- required content of ICFs;
- ICF agreement duration;
- cost calculations;
- mediation and arbitration; and
- enforcement.

I encourage you to complete the survey and share your perspectives on these important matters. The survey is available at [extranet.gov.ab.ca/opinio6//s?s=ICFReview](https://extranet.gov.ab.ca/opinio6//s?s=ICFReview) and should take 15 to 20 minutes to complete. The survey is available until **April 12, 2024**.

Ministry staff will also be seeking input from chief administrative officers through discussion sessions to supplement the survey and focus on practical implementation considerations. The collective outcomes of the engagement will inform future legislative changes targeted for 2025.

If you have any questions about this review or the collection and use of this information, please email [ma.engagement@gov.ab.ca](mailto:ma.engagement@gov.ab.ca).

Thank you for your participation.

Sincerely,

Ric McIver  
Minister

cc: All Chief Administrative Officers



ALBERTA  
MUNICIPAL AFFAIRS

*Office of the Minister  
MLA, Calgary-Hays*

AR113651

Dear Chief Elected Official or Library Board Chair:

I am pleased to invite your municipality or library board to provide submissions for the 2024 Minister's Awards for Municipal and Public Library Excellence. This program recognizes excellence in municipal government initiatives and provision of library services, and promotes knowledge-sharing to build capacity. These awards offer an opportunity to recognize the truly great work happening in communities across Alberta.

Submissions will be accepted in the following categories:

- **Building Economic Strength (open to all municipalities)** – An award will be given for an innovative initiative that builds the economic capacity and/or resiliency of the community, and/or improves the attractiveness of the community to businesses, investors, and visitors.
- **Enhancing Community Safety (open to all municipalities)** – An award will be given for an innovative initiative that engages the community to address a safety issue. This could involve crime prevention, infrastructure enhancements (for example: lighting, accessibility, traffic calming measures), and community services initiatives.
- **Partnership (open to all municipalities)** – An award will be given for an innovative initiative involving a local or regional partnership that achieves results that could not have otherwise been accomplished by the municipality alone. This could involve cooperation, coordination and collaboration with other municipalities, businesses, Indigenous communities, non-profit organizations, community groups, and other orders of government to achieve a specific outcome.
- **Public Library Services (open to Library Boards serving a population over 10,000)** – Two awards will be given for library service initiatives that demonstrate excellence and/or innovation. The initiatives should demonstrate responsiveness to community needs and provide direct benefit to the public.

...2

- **Public Library Services (open to Library Boards serving a population under 10,000)** – Two awards will be given for library service initiatives that demonstrate excellence and/or innovation. The initiatives should demonstrate responsiveness to community need(s) and provide direct benefit to the public.
- **Red Tape Reduction (open to all municipalities)** – An award will be given for an innovative initiative that improves a municipal program or service by saving time, money, and resources, or impacts municipal operations by reducing regulatory, policy, or process requirements.
- **Service Delivery Enhancement (open to all municipalities)** – An award will be given for an innovative initiative that improves, or presents a new approach to, how a municipality can deliver a program or service.
- **Smaller Municipalities (open to municipalities with populations less than 5,000)** – An award will be given for a municipal initiative that demonstrates leadership, resourcefulness or innovation, or both, to better the community.

Details regarding eligibility and submission requirements are available on the Minister's Awards for Municipal and Public Library Excellence webpage at [www.alberta.ca/ministers-awards-for-municipal-excellence.aspx](http://www.alberta.ca/ministers-awards-for-municipal-excellence.aspx). The deadline for submission is **April 15, 2024**.

Questions about the program from municipalities can be sent to [municipalexcellence@gov.ab.ca](mailto:municipalexcellence@gov.ab.ca) or program advisors may be reached at 780-427-2225 (toll-free by first dialing 310-0000).

Questions about the program from library boards can be sent to [libraries@gov.ab.ca](mailto:libraries@gov.ab.ca) or program advisors can be reached at 780-427-4871 (toll-free by first dialing 310-0000).

I encourage you to share your stories, and I look forward to celebrating these successes with your communities.

Sincerely,

A handwritten signature in blue ink that reads "Ric McIver". The signature is written in a cursive style with a date "4/27" written at the end.

Ric McIver  
Minister

## Edward LeBlanc

---

**From:** Michelle Jones <mjones@albertacf.com>  
**Sent:** March 5, 2024 7:12 PM  
**Cc:** Lillian Wisser  
**Subject:** [EXTERNAL] - Lemonade Day 2024- Request For Mayor & Council Meeting Agenda Submission

Good afternoon,

On behalf of Community Futures Yellowhead East (CFYE), we are pleased to inform you that the Northern Alberta Lemonade Day Program will be held on Saturday June 15, 2024. As a previous CFYE host community, we would like to invite you to once again be a host community sponsor of the 2024 Northern Alberta Lemonade Day Program.

Registration for Lemonade Day opened to the public on March 1, 2024 and will close on May 15th 2024. The individual Lemonade Day training session, dates, and locations, will be announced, once all host community sponsors have been confirmed.

### Host Community Requirements:

- Publicly Proclaim June 15, 2024 as Northern Alberta Lemonade Day in your community.
- Commit to the \$500 sponsorship for the Local Entrepreneur of the Year Award for your community.
- Provide Training Space - for In Person Lemonade Day Training Session.
- Provide 3- Council or Local Volunteer Judges to Judge the booths on Lemonade Day, June 15, 2024.
- Provide to CFYE - photos, score cards and participant details for each winning contestant, for entry into Regional Prize Events, and sponsor media recognition.
- Assign a local Admin Staff to; Track, Issue & collect nominal payment for Lemonade Day Participant Business Licenses.
- Assign a local Admin Staff to Liase with CFYE Event Coordinator to keep updated on program registrations, volunteer judge requirements, etc.
- Assist in promoting and marketing the event and the training session, promotional material provided by CFYE.

On behalf of CFYE, we would like to request the above invitation, be submitted to mayor and council as a request for decision during the next available council meeting agenda.

Thank you for the consider of our submission request. We look forward to hearing back from you, in anticipation of partnering together on another successful Northern Alberta Lemonade Day!

*Michelle Jones,*

Executive Director, Community Futures Yellowhead East  
Box 2185, Whitecourt, AB T7S 1P8  
p: 780-706-3500, c: 780-778-0977  
mjones@albertacf.com

**Register Today to increase your Online Business Presence for FREE!!**