



**AGENDA  
REGULAR MEETING OF THE BARRHEAD TOWN COUNCIL  
TUESDAY, MARCH 28, 2023 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 – March 14, 2023
4. Public Hearings
  - (a) There are no Public Hearings
5. Delegations
  - (a) Delegation at 5:30 p.m. – Wayne Ellerington - Ellerington LLP  
2022 Audited Financial Statements
6. Old Business
7. New Business
  - (a) 2024 – 2026 Three-Year Operating Plan and the 2023–2031 Multi-Year Capital Plan
8. Reports
  - (a) Council Reports

9. Minutes

- (a) Barrhead & District Family and Community Support Services Society – February 16, 2023

10. Bylaw

- (a) There are no Bylaws

11. Correspondence Items

- (a) Letter from Barrhead & District 4-H Beef & Sheep Committee
- (b) Email dated March 14, 2023 from the Office of the Alberta Ombudsman

12. For the Good of Council

13. Tabled Items

14. Closed Session

- (a) Pursuant to Section 24 – Legal of the FOIP Act

15. Adjourn

MINUTES OF THE REGULAR MEETING OF THE BARRHEAD  
TOWN COUNCIL HELD TUESDAY, MARCH 14, 2023,  
IN THE TOWN OF BARRHEAD COUNCIL CHAMBERS

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

Officials: Ed LeBlanc, CAO and Jennifer Pederson, Communication Coordinator

**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.

063-23 Moved by Cr. Smith that the agenda be accepted with the following amendments:

- Add – 8(a) Barrhead Agricultural Society Report
- Move – 6(a) Awarding of Tender – Observation Deck to 14(b) Pursuant to Section 16 – Legal of the FOIP Act

CARRIED UNANIMOUSLY

**CONFIRMATION OF MINUTES** The Minutes of the Town Council Regular Meeting of February 28, 2023, were reviewed.

064-23 Moved by Cr. Klumph that the Minutes of the Town Council Regular Meeting of February 28, 2023 be accepted as presented.

CARRIED UNANIMOUSLY

**DELEGATION** Mayor McKenzie and Council welcomed Ms. Jennifer Pederson, Town’s Communication Coordinator at 5:35 p.m.

Ms. Jennifer Pederson gave a presentation on the various social platforms administered by the Town.

065-23 Moved by Cr. Sawatzky that Council accepts Ms. Jennifer Pederson, Town’s Communication Coordinator for her report regarding the Town’s social platforms, as information.

CARRIED UNANIMOUSLY

**EXITED** Mayor McKenzie and Council thanked Ms. Jennifer Pederson, Town’s Communication Coordinator for her presentation and she exited the Chambers at 6:02 p.m.

**DELEGATION** Mayor McKenzie and Council welcomed Mr. Evan Jamison, VP, Manufacturing, Great West Media and Ms. Lynda Leng, General Manager, Town and Country, Great West Media at 6:03 p.m.

Ms. Jennifer Pederson, Town’s Communication Coordinator entered the Chambers at 6:04 p.m.

Mr. Evan Jamison, VP, Manufacturing, Great West Media and Ms. Lynda Leng, General Manager, Town and Country, Great West Media, gave a presentation on why newspapers should be exempted from the Provincial Producer Responsibility fees.

**EXITED** Mayor McKenzie and Council thanked Mr. Evan Jamison, VP, Manufacturing, Great West Media and Ms. Lynda Leng, General Manager, Town and Country, Great West Media for their presentation and they exited the Chambers at 6:40 p.m.

066-23 Moved by Cr. Klumph that Council accepts Mr. Evan Jamison, VP, Manufacturing, Great West Media and Ms. Lynda Leng, General Manager, Town and Country, Great West Media for their report on having newspapers be exempt from the Provincial Producer Responsibility fees, as presented.

CARRIED UNANIMOUSLY

067-23 Moved by Cr. Klumph that Council instructs Administration to prepare a letter of support to have newspapers exempt from the Provincial Producer Responsibility fees, and to circulate the letter to the Alberta Municipalities Association along with the other municipalities in the Province.

CARRIED UNANIMOUSLY

**EXITED** Ms. Jennifer Pederson, Town’s Communication Coordinator exited the Chambers at 6:41 p.m.

**RECESSED**

068-23 Moved by Cr. Assaf to recess the meeting at 6:42 p.m.

CARRIED UNANIMOUSLY

**RECONVENED**

069-23 Moved by Cr. Sawatzky to reconvene the meeting at 7:03 p.m.

CARRIED UNANIMOUSLY

**ALBERTA TRAPPERS  
ASSOCIATION**

For Council to consider providing a discounted rental rate for the Alberta Trappers Association for a provincial-wide event to be potentially held in the Town of Barrhead in 2024, was reviewed.

070-23 Moved by Cr. Assaf that Council tables the report regarding the Alberta Trappers Association – 2024 Rendezvous Event and instructs Administration to provide further information for the next Council Meeting.

CARRIED UNANIMOUSLY

**MONTHLY BANK  
STATEMENT**

The Monthly Bank Statement for the month ended February 28, 2023, was received.

071-23 Moved by Cr. Oswald that Council approve the Monthly Bank Statement for the month ended February 28, 2023, as presented.

CARRIED UNANIMOUSLY

**COUNCIL  
REPORTS**

The following Reports to Council as of February 28, 2023, were reviewed:

- Barrhead Agricultural Society
- CAO Report
- Council Action List to February 28, 2023

072-23                    Moved by Cr. Sawatzky that the Barrhead Agricultural Society Report to Council as of February 28, 2023, be accepted as information.

CARRIED UNANIMOUSLY

073-23                    Moved by Cr. Assaf that the CAO’s Report be accepted as information.

CARRIED UNANIMOUSLY

074-23                    Moved by Cr. Klumph that the Council Action List to February 28, 2023 be accepted as information.

CARRIED UNANIMOUSLY

**MINUTES TO COUNCIL**

The following Minutes to Council were reviewed:

- Barrhead & District Social Housing Association – January 24, 2023

075-23                    Moved by Cr. Smith that the Minutes of the Barrhead & District Social Housing Association dated January 24, 2023 be accepted as information.

CARRIED UNANIMOUSLY

**ENTERED**                Mr. Shallon Touet, Director of Parks and Recreation entered the Chambers at 7:26 p.m.

**CORRESPONDENCE ITEMS**

The following correspondence items were reviewed:

Letter from Alberta Municipal Affairs from Ms. Rebecca Schulz, Minister, regarding Municipal Sustainability Initiative (MSI) Operating and Capital being discontinued at the end of the 2023-2024 fiscal year and that the Local Government Fiscal Framework (LGFF) will commence in 2024-2025 fiscal year.

Letter from Alberta Municipal Affairs from Ms. Rebecca Schulz, Minister, regarding Municipal Sustainability Initiative (MSI) Operating and Capital being discontinued at the end of the 2023-2024 fiscal year, the Local Government Fiscal Framework (LGFF) will commence in 2024-2025 fiscal year and the Canada Community-Building Fund (previously known as the Federal Gas Tax) will increase in 2023-2024 fiscal year.

076-23                    Moved by Cr. Oswald that Council accepts the letter from Ms. Rebecca Schulz, Minister of Alberta Municipal Affairs, regarding Municipal Sustainability Initiative (MSI) Operating and Capital being discontinued at the end of the 2023-2024 fiscal year and that the Local Government Fiscal Framework (LGFF) will commence in 2024-2025 fiscal year and the letter from Ms. Rebecca Schulz, Minister of Alberta Municipal Affairs, regarding Municipal Sustainability Initiative (MSI) Operating and Capital being discontinued at the end of the 2023-2024 fiscal year, the Local Government Fiscal Framework (LGFF) will commence in 2024-2025 fiscal year and the Canada Community-Building Fund will increase in 2023-2024 fiscal year, as information.

CARRIED UNANIMOUSLY

Email dated March 7, 2023 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 17, 2023 and their requirements for this program.

077-23                    Moved by Cr. Sawatzky that Council accepts the email dated March 7, 2023 from Ms. Michelle Jones, Executive Director, Community Futures Yellowhead East, as information.

CARRIED UNANIMOUSLY

078-23                    Moved by Cr. Assaf that Council authorizes a grant of \$500.00 to Community Futures Yellowhead East for hosting the Northern Alberta Lemonade Day Program on Saturday, June 17, 2023.

CARRIED UNANIMOUSLY

Email dated March 8, 2023 from Ms. Trisha Enman, Chair, Barrhead & District FCSS, Barrhead and Community Volunteer Planning Committee inviting Council Members to attend the Community Volunteer Appreciation Event on Wednesday, April 19, 2023.

079-23                    Moved by Cr. Kluin that Council accepts the email dated March 8, 2023 from Ms. Trisha Enman, Chair, Barrhead & District FCSS, Barrhead and Community Volunteer Planning Committee inviting Council Members to attend the Community Volunteer Appreciation Event on Wednesday, April 19, 2023, as information.

CARRIED UNANIMOUSLY

**FOR THE GOOD  
OF COUNCIL**

Cr. Sawatzky thanked Cr. Smith for his idea to install a skate path at Cecile Martin Park and acknowledged the installation work by the Recreation staff and the assistance from the Volunteer Fire Department.

Cr. Kluin congratulated F.C.S.S. for hosting a Junior High dance at the Legion. It was very well attended.

Cr. Assaf acknowledged the local Swim Club for their fundraising activity held at the Aquatics Pool.

**CLOSED SESSION –  
FOIP ACT SECTION 16 - LEGAL**

080-23                    Moved by Cr. Smith that Council go in closed session at 7:36 p.m.

CARRIED UNANIMOUSLY

**ENTERED**                Ms. Cheryl Callihoo, Director of Development & Legislative Services entered the Chambers at 7:50 p.m.

**EXITED**                    Mr. Shallon Touet, Director of Parks and Recreation exited the Chambers at 7:56 p.m.

**EXITED**                    Cr. Kluin exited the Chambers at 8:40 p.m.

**EXITED**                    Ms. Cheryl Callihoo, Director of Development & Legislative Services exited the Chambers at 8:42 p.m.

**ENTERED**                Cr. Kluin entered the Chambers at 8:44 p.m.

**OUT OF CLOSED SESSION**

081-23                    Moved by Cr. Smith that the Council come out of closed session at 8:45 p.m.

CARRIED UNANIMOUSLY

082-23                    Moved by Cr. Assaf that Council award the tender for the construction of the Observation Deck overlooking the Paddle River to Goldwing Construction Ltd. in the amount of \$113,581.04 (GST excluded) subject to receiving the required Performance Bond and Labour & Material Payment Bond.

CARRIED UNANIMOUSLY

**ADJOURN**

083-23                    Moved by Cr. Klumph that the Council Meeting be adjourned at 8:46 p.m.

CARRIED UNANIMOUSLY

**TOWN OF BARRHEAD**

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Mayor, David McKenzie

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CAO, Edward LeBlanc

# REQUEST FOR DECISION

**To:** Town Council

**From:** Edward LeBlanc, CAO

**cc:** File

**Date:** March 28, 2023

**Re:** 5:30 p.m. Delegation – 2022 Financial Audit

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## 1.0 **PURPOSE:**

Delegation – Mr. Wayne Ellerington from Ellerington LLP will be in attendance to present the Auditor's Report and the 2022 Audited Financial Statements at 5:30 p.m.

## 2.0 **BACKGROUND AND DISCUSSION:**

The 2022 year-end audit has been completed by Ellerington LLP. The 2022 Financial Statement and 2022 Municipal Financial Information Return were prepared for the Auditor prior to the audit.

The Audited 2022 Financial Statement and the Audited 2022 Municipal Financial Information Return is presented to Council for formal approval.

The 2022 Operating Budget included contributions to capital projects in the amount of \$862,430.00. Because of a higher surplus amount at year end, the actual transfer was \$1,134,224.75, which is just over \$270,000.00 higher than budgeted.

With the noted addition transfer of funds into the Town's Capital Reserve it resulted in an overall 2022 operating surplus of \$1,250.56.

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

The 2022 Annual Report, including financial statements, will be available on the Town's website and at the Administration Office prior to the end of April 2023.



### **3.0 ALTERNATIVES:**

3.1(a) Council accept the Auditor's Report from Ellerington LLP, regarding the 2022 audit, as presented.

3.1(b) Council approve the 2022 Audited Financial Statement as presented.

3.1(c) Council approve the 2022 Audited Financial Information Return, as presented.

3.2 That Council tables the information provided during Mr. Wayne 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 2022 Auditor's Letter to Council

8.2 2022 Audited Financial Statements

8.3 2022 Audited Financial Information Return

### **9.0 RECOMMENDATION:**

- Council accept the Auditor's Report from Ellerington LLP, regarding the 2022 audit, as presented.
- Council approve the 2022 Audited Financial Statement as presented.
- Council approve the 2022 Audited Financial Information Return, as presented.

(original signed by the CAO)

Edward LeBlanc - CAO

February 17, 2023

Ellerington **LLP**  
Chartered Professional Accountants



**Mayor and Council**

Town of Barrhead  
PO Box 4189  
Barrhead, Alberta  
T7N 1A2

Dear Sirs/Madams:

Re: **Town of Barrhead 2022 Financial Audit**

**A – Our Role as Auditors**

As auditors for the Town of Barrhead, our objective was to express an opinion on whether the financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Town in accordance with Canadian generally accepted accounting principles.

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.

Because an audit is conducted primarily to enable us to express an opinion on the financial statements, it 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 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.

## **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.

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

The preparation of the financial statements in accordance with Canadian generally accepted accounting principles 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 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 2022 minutes and bylaws have all been reviewed in the course of our audit.

## **H – 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 \$19,842,396. The actual debt of the Town was \$4,049,388, leaving \$15,793,008 available, an amount up by almost \$1,000,000 from 2021. Maximum allowable annual principal and interest payments under the Municipal Government Act are \$3,307,066. With annual principal and interest payments of \$290,569, the Town can afford an additional \$ 3,016,497 in annual payments of principal and interest.

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.

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

The financial statements reflect the consolidated statement of financial position of the Town of Barrhead as at December 31, 2022. This statement can be evaluated as follows:

### **1. Debt Ratio**

Total assets increased to \$77,471,071 as at December 31, 2022 from \$76,395,276 a year earlier, an increase of \$1,075,795.

Liabilities decreased by \$2,310,229 during the year. The net result is an increase of accumulated surplus of \$3,386,024.

### **1. Working Capital**

Working capital is another way of expressing an entity's liquidity. As at December 31, 2022 working capital was \$7,973,831, a decrease of \$98,397, a relatively minor amount. Working capital remains up \$865,182 from 2020.

### **2. Net Financial Assets**

The Consolidated Statement of Financial Position reflects a Net Financial Assets of \$3,506,737 which is up by \$7,099 from the prior year. Net financial assets are reduced by the total amount of long-term debt of \$4,049,388. In fiscal 2022 the Town only has to repay \$164,176 of the long-term debt so net financial assets is a very conservative measurement.

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

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

The financial statements reflect the consolidated statement of cash flows of the Town of Barrhead for the year ended December 31, 2022. This statement provides detailing of sources of cash flow and uses of cash flow. During fiscal 2022 operations before financial activities provided \$1,869,315 in cash flows. Excess of revenues over expenses for 2022 was \$1,869,315 after expensing \$1,966,617 in amortization and loss on disposal of tangible capital assets of \$37,509. These are non-cash expenses meaning that operations generated \$3,873,441 in cash flow. Another factor in the \$3,873,441 cash flow from operations was the decrease in non-cash working capital of \$3,596,993.

Capital activity used \$5,405,586 of cash flows which was the difference between acquisition of tangible capital assets for \$5,463,036 and disposition of tangible capital assets for \$57,450.

Investing activity consisted solely of increased restrictions on cash and cash equivalents of \$2,353,810. This pertains mainly to unexpended Provincial Grants which are detailed in Note 4 attached to the financial statements.

Financing activities was only repayment of long-term debt for \$159,119.

These four types of activities resulted in a decrease of cash and cash equivalents for the year of \$1,341,580. Combined with cash and cash equivalents at the beginning of the year of \$7,208,114, the Town ended the year with \$5,866,534 in cash and cash equivalents.

### **K – Changes of Accumulated Surplus**

The financial statements detail accumulated surplus and changes in accumulated surplus of the Town during fiscal 2022. 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 \$126,431,696 and total accumulated amortization is \$57,882,684, leaving a net book value of \$68,549,012. Subtracting long term debt of \$4,049,388 from the net book value leaves an equity in tangible capital assets of \$64,499,624. The increase in equity in tangible capital assets during the year reflects the fact that the Town has replaced capital assets at a pace faster than they are considered to amortize.

Restricted surplus of \$7,352,181 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 \$286,519 as at December 31, 2022, down \$40,690 from \$327,209 as at December 31, 2021. 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, which they do at \$7,638,700.

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

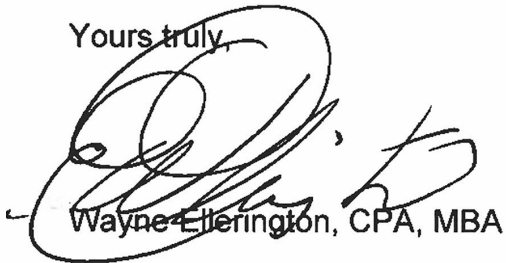
The costs of this development are no longer reflected on the balance sheet as inventory but are reflected in various categories of tangible capital assets as required by Alberta Municipal Affairs. This requirement by Alberta Municipal Affairs tends to understate working capital. Beaver Brook Subdivision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

### **M – Concluding Comments**

The Town of Barrhead continued to build financial strength even in a year of great financial uncertainty. This enabled the Town to make positive decisions maintaining staff and continuing with capital projects.

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

Yours truly,

A handwritten signature in black ink, appearing to read 'Wayne Ellerington', is written over the printed name. The signature is stylized with large loops and a long horizontal stroke extending to the right.

Wayne Ellerington, CPA, MBA



**FOR THE YEAR ENDED  
December 31, 2022**

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 17, 2023  
Dated



**TOWN OF BARRHEAD**  
**FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2022**

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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, 2022 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)

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**Chief Administrative Officer**

Dated: February 17, 2023

(Original Signed)

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**Director of Corporate Services**

Dated: February 17, 2023

## 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, 2022, and the results of its operations, changes in its net financial assets (debt) and cash flows for the years then ended, and notes and schedules 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 financial position of the Town of Barrhead as at December 31, 2022, 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.

#### ***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.

#### ***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.
- 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.

(Original Signed)

Barrhead, Alberta  
February 17, 2023

Ellerington LLP  
Chartered Professional Accountants

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2022**

	<b>2022</b>	2021
	<b>\$</b>	<b>\$</b>
<b>FINANCIAL ASSETS</b>		
Cash and Temporary Investments (Note 2)	<b>6,050,595</b>	9,745,985
Receivables (Note 3)		
Taxes and Grants In Lieu of Taxes	<b>153,952</b>	197,471
Trade and Other Receivables	<b>2,604,966</b>	1,123,455
Land for Resale Inventory	-	-
Investments	-	-
Debt Charges Recoverable	-	-
Other Current/Long Term Assets	<b>29,971</b>	75,702
	<b><u>8,839,484</u></b>	<u>11,142,613</u>
<b>LIABILITIES</b>		
Accounts Payable and Accrued Liabilities	<b>400,153</b>	186,392
Deposit Liabilities	<b>39,420</b>	38,129
Deferred Revenue (Note 4)	<b>216,020</b>	2,575,463
Employee Benefits Obligation (Note 5)	<b>262,666</b>	299,810
Provision for landfill closure and post-closing costs (Note 6)	<b>365,100</b>	334,675
Long Term Debt (Note 8)	<b>4,049,388</b>	4,208,507
	<b><u>5,332,747</u></b>	<u>7,642,976</u>
<b>NET FINANCIAL ASSETS (DEBT)</b>	<b><u>3,506,737</u></b>	<u>3,499,637</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible Capital Assets	<b>68,549,012</b>	65,147,552
Inventory for Consumption	<b>48,394</b>	48,394
Prepaid Expenses	<b>34,181</b>	56,717
	<b><u>68,631,587</u></b>	<u>65,252,663</u>
<b>ACCUMULATED SURPLUS</b> (Schedule 1 and Note 11)	<b><u>72,138,324</u></b>	<u>68,752,300</u>

*Contingencies - See Note 16*

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**For the Year Ended December 31, 2022**

<b>REVENUES</b>	Budget (Unaudited)	<b>2022</b> \$	2021 \$
Net Municipal Taxes (Schedule 3)	5,174,530	<b>5,130,658</b>	5,056,417
Sales, User Charges, Franchise & Rentals	5,459,450	<b>5,554,047</b>	5,164,983
Government Transfers for Operating (Schedule 4)	1,975,860	<b>1,878,166</b>	2,159,222
Investment Income	50,093	<b>196,439</b>	43,349
Penalties and Costs on Taxes	30,000	<b>46,263</b>	27,609
Development Levies	5,000	<b>6,515</b>	4,350
Licenses, Permits and Fines	69,100	<b>106,883</b>	61,024
Contributed Assets	-	-	-
Other Revenues	161,240	<b>309,293</b>	202,351
<b>TOTAL REVENUE</b>	<u>12,925,273</u>	<u><b>13,228,264</b></u>	<u>12,719,305</u>
<b>EXPENDITURES</b>			
Council and Other Legislative	268,400	<b>262,248</b>	181,943
General Administration	1,008,790	<b>998,413</b>	1,066,660
RCMP	179,860	<b>178,413</b>	131,178
Fire	1,322,820	<b>1,343,432</b>	1,181,293
Disaster and Emergency Measures	1,500	-	-
Bylaw Enforcement	139,700	<b>187,726</b>	130,846
Safety	45,720	<b>37,789</b>	6,654
Common Services	492,590	<b>416,385</b>	385,186
Roads, Streets, Walks, Lighting	1,269,230	<b>1,179,508</b>	1,188,025
Airport	17,990	<b>13,316</b>	15,288
Storm Sewers and Drainage	25,800	<b>14,075</b>	15,649
Water Supply and Distribution	2,418,160	<b>2,691,100</b>	2,319,648
Wastewater Treatment and Disposal	312,110	<b>303,307</b>	290,486
Waste Management	711,070	<b>695,342</b>	724,308
Family and Community Support	459,020	<b>459,023</b>	446,467
Cemeteries	24,620	<b>11,974</b>	26,962
Other Public Health and Welfare	27,730	<b>2,014</b>	6,470
Land Use, Planning, Zoning and Development	128,050	<b>100,563</b>	99,048
Economic Development	159,170	<b>133,474</b>	123,266
Subdivision Land and Development	-	-	45,057
Parks and Recreation	2,702,370	<b>2,492,438</b>	2,122,811
Culture: Libraries, Museums, Halls	291,190	<b>212,202</b>	173,124
Amortization Expenditures	1,955,000	<b>1,966,616</b>	1,939,963
Loss (Gain) On Disposal of Capital Assets	-	<b>37,509</b>	113,224
Other Expenditures	-	<b>43,225</b>	-
<b>TOTAL EXPENSES</b>	<u>13,960,890</u>	<u><b>13,780,092</b></u>	<u>12,733,556</u>
<b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER</b>	<u>(1,035,617)</u>	<u><b>(551,828)</b></u>	<u>(14,251)</u>
<b>OTHER</b>			
Government Transfers for Capital (Schedule 4)	4,178,803	<b>3,937,852</b>	1,322,923
Unrestricted Fund Transfers	-	-	-
	<u>4,178,803</u>	<u><b>3,937,852</b></u>	<u>1,322,923</u>
<b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES</b>	<u>3,143,186</u>	<u><b>3,386,024</b></u>	<u>1,308,672</u>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>68,752,300</u>	<u><b>68,752,300</b></u>	<u>67,443,628</u>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<u><u>71,895,486</u></u>	<u><u><b>72,138,324</b></u></u>	<u><u>68,752,300</u></u>

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)**  
**For the Year Ended December 31, 2022**

	Budget (Unaudited)	2022 \$	2021 \$
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES</b>	<u>3,143,186</u>	<u><b>3,386,024</b></u>	<u>1,308,672</u>
Acquisition of Tangible Capital Assets	(6,476,100)	<b>(5,463,036)</b>	(2,334,667)
Proceeds on Disposal of Tangible Capital Assets	40,000	<b>57,450</b>	34,501
Amortization of Tangible Capital Assets	1,955,000	<b>1,966,617</b>	1,939,963
(Gain) Loss on Sale of Tangible Capital Assets	<u>-</u>	<u><b>37,509</b></u>	<u>113,224</u>
	<u>(4,481,100)</u>	<u><b>(3,401,460)</b></u>	<u>(246,979)</u>
Acquisition of Prepaid Assets	-	<b>22,535</b>	(3,729)
Use of Prepaid Assets	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u><b>22,535</b></u>	<u>(3,729)</u>
<b>(INCREASE) DECREASE IN NET DEBT</b>	<u>(1,337,914)</u>	<u><b>7,099</b></u>	<u>1,057,964</u>
<b>NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR</b>	<u>3,499,638</u>	<u><b>3,499,638</b></u>	<u>2,441,674</u>
<b>NET FINANCIAL ASSETS (DEBT), END OF YEAR</b>	<u>2,161,724</u>	<u><b>3,506,737</b></u>	<u>3,499,638</u>



**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the Year Ended December 31, 2022

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

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING</b>		
Excess (shortfall) of revenues over expenses	<b>3,386,024</b>	1,308,672
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization of tangible capital assets	<b>1,966,617</b>	1,939,963
Loss (Gain) on disposal of tangible capital assets	<b>37,509</b>	113,224
Non-cash charges to operations (net change)		
Decrease (increase) in taxes and grants-in-lieu receivable	<b>43,519</b>	51,910
Decrease (increase) in trade and other receivables	<b>(1,481,511)</b>	1,080,020
Decrease (increase) in prepaid expenses	<b>22,536</b>	(3,729)
Decrease (increase) in current/long term assets	<b>45,731</b>	(1,555)
Increase (decrease) in accounts payable and accrued liabilities	<b>176,617</b>	34,624
Increase (decrease) in deposit liabilities	<b>1,291</b>	(3,021)
Increase (decrease) in deferred revenue	<b>(2,359,443)</b>	561,953
Increase (decrease) in provision for landfill closure/post-closure	<b>30,425</b>	30,425
Cash provided by operating transactions	<b><u>1,869,315</u></b>	<u>5,112,486</u>
<b>CAPITAL</b>		
Acquisition of tangible capital assets	<b>(5,463,036)</b>	(2,334,667)
Sale of tangible capital assets	<b><u>57,450</u></b>	<u>34,501</u>
Cash applied to capital transactions	<b><u>(5,405,586)</u></b>	<u>(2,300,166)</u>
<b>INVESTING</b>		
Decrease (increase) in restricted cash or equivalents	<b><u>2,353,810</u></b>	<u>(555,083)</u>
Cash provided by (applied to) investing transactions	<b><u>2,353,810</u></b>	<u>(555,083)</u>
<b>FINANCING</b>		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	<b><u>(159,119)</u></b>	<u>(154,218)</u>
Cash provided by (applied to) financing transactions	<b><u>(159,119)</u></b>	<u>(154,218)</u>
<b>CHANGE IN CASH AND EQUIVALENTS DURING YEAR</b>	<b>(1,341,580)</b>	<b>2,103,019</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b><u>7,208,114</u></b>	<u>5,105,095</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b><u>5,866,534</u></b>	<u>7,208,114</u>
<b>Cash and cash equivalents is made up of:</b>		
Cash and temporary investments (Note 2)	<b>6,050,595</b>	9,745,985
Less: restricted portion of cash and temporary investments (Note 2)	<b><u>(184,061)</u></b>	<u>(2,537,871)</u>
	<b>5,866,534</b>	7,208,114

**TOWN OF BARRHEAD**  
**SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS**  
**For the Year Ended December 31, 2022**  
**Schedule 1**

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2022 \$	2021 \$ \$
<b>BALANCE, BEGINNING OF YEAR</b>	<b>327,209</b>	<b>7,486,046</b>	<b>60,939,045</b>	<b>68,752,300</b>	67,443,628
				-	-
Excess (deficiency) of revenues over expenses	3,386,024	-	-	<b>3,386,024</b>	1,308,672
Unrestricted funds designated for future use	(1,361,655)	1,361,655	-	-	-
Restricted funds used for operations	63,887	(63,887)	-	-	-
Restricted funds used for tangible capital assets	-	(1,431,633)	1,431,633	-	-
Current year funds used for tangible capital assets	(4,031,402)	-	4,031,402	-	-
Contributed tangible capital assets	-	-	-	-	-
Disposal of tangible capital assets	94,959	-	(94,959)	-	-
Annual amortization expense	1,966,616	-	(1,966,616)	-	-
Long term debt issued	-	-	-	-	-
Long term debt repaid	(159,119)	-	159,119	-	-
Capital debt used for TCA	-	-	-	-	-
Unrestricted fund transfers	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Change in Accumulated Surplus	<u>(40,690)</u>	<u>(133,865)</u>	<u>3,560,579</u>	<u>3,386,024</u>	<u>1,308,672</u>
<b>BALANCE, END OF YEAR</b>	<b><u>286,519</u></b>	<b><u>7,352,181</u></b>	<b><u>64,499,624</u></b>	<b><u>72,138,324</u></b>	<u>68,752,300</u>

**TOWN OF BARRHEAD  
SCHEDULE OF TANGIBLE CAPITAL ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2022**

**Schedule 2**

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2022 \$	2021 \$
<b>COST:</b>								
BALANCE, BEGINNING OF YEAR	1,389,850	1,831,433	27,569,968	77,970,856	8,553,868	3,863,159	<b>121,179,135</b>	119,114,529
Acquisition of tangible capital assets	-	53,101	298,876	139,819	577,034	398,128	<b>1,466,958</b>	2,024,992
Construction-in-progress	-	847,686	-	-	3,148,392	-	<b>3,996,078</b>	309,675
Disposal of tangible capital assets	-	-	-	-	(187,400)	(23,075)	<b>(210,475)</b>	(270,061)
Write down of tangible capital assets	-	-	-	-	-	-	<b>-</b>	-
BALANCE, END OF YEAR	<u>1,389,850</u>	<u>2,732,220</u>	<u>27,868,844</u>	<u>78,110,675</u>	<u>12,091,894</u>	<u>4,238,212</u>	<b><u>126,431,696</u></b>	<u>121,179,135</u>
<b>ACCUMULATED AMORTIZATION:</b>								
BALANCE, BEGINNING OF YEAR	-	1,173,608	5,935,148	43,894,108	3,482,563	1,546,156	<b>56,031,583</b>	54,213,957
Annual amortization	-	62,174	580,636	661,422	454,783	207,602	<b>1,966,617</b>	1,936,065
Accumulated amortization on disposals	-	-	-	-	(93,441)	(22,075)	<b>(115,516)</b>	(118,439)
BALANCE, END OF YEAR	<u>-</u>	<u>1,235,782</u>	<u>6,515,784</u>	<u>44,555,530</u>	<u>3,843,905</u>	<u>1,731,683</u>	<b><u>57,882,684</u></b>	<u>56,031,583</u>
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u><u>1,389,850</u></u>	<u><u>1,496,438</u></u>	<u><u>21,353,060</u></u>	<u><u>33,555,145</u></u>	<u><u>8,247,989</u></u>	<u><u>2,506,529</u></u>	<b><u><u>68,549,012</u></u></b>	<u><u>65,147,552</u></u>
 2022 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u><u>1,389,850</u></u>	<u><u>657,825</u></u>	<u><u>21,634,820</u></u>	<u><u>34,076,748</u></u>	<u><u>5,071,305</u></u>	<u><u>2,317,003</u></u>	<u><u>65,147,552</u></u>	

**TOWN OF BARRHEAD**  
**SCHEDULE OF PROPERTY AND OTHER TAXES**  
**For the Year Ended December 31, 2022**

**Schedule 3**

<b>TAXATION</b>	Budget (Unaudited)	<b>2022</b> <b>\$</b>	2021 <b>\$</b>
Real Property Taxes	6,475,120	<b>6,472,863</b>	6,353,813
Linear Property Taxes	130,730	<b>130,724</b>	127,600
Government Grants In Lieu of Property Taxes	90,620	<b>48,477</b>	48,486
Special Assessment and Local Improvement Taxes	-	-	-
<b>TOTAL TAXATION</b>	<u>6,696,470</u>	<u><b>6,652,064</b></u>	<u>6,529,899</u>
<b>REQUISITIONS</b>			
Alberta School Foundation	1,457,740	<b>1,457,739</b>	1,451,773
Barrhead & District Social Housing	61,300	<b>61,295</b>	20,891
Designated Industrial Properties	530	-	-
Requisitions - Previous Year Underlevy	<u>2,370</u>	<u><b>2,372</b></u>	<u>818</u>
<b>TOTAL REQUISITIONS</b>	<u>1,521,940</u>	<u><b>1,521,406</b></u>	<u>1,473,482</u>
<b>NET MUNICIPAL TAXES</b>	<u>5,174,530</u>	<u><b>5,130,658</b></u>	<u>5,056,417</u>

**TOWN OF BARRHEAD**  
**SCHEDULE OF GOVERNMENT TRANSFERS**  
**For the Year Ended December 31, 2022**

**Schedule 4**

	Budget (Unaudited)	<b>2022</b> <b>\$</b>	2021 \$
<b>TRANSFERS FOR OPERATING:</b>			
Provincial Government	585,560	<b>563,959</b>	813,894
Federal Government	2,400	<b>6,720</b>	21,057
Other Local Government	<u>1,387,900</u>	<u><b>1,307,487</b></u>	<u>1,324,271</u>
	<u>1,975,860</u>	<u><b>1,878,166</b></u>	<u>2,159,222</u>
<b>TRANSFERS FOR CAPITAL:</b>			
Provincial Government	1,951,066	<b>1,952,310</b>	957,699
Federal Government	2,178,237	<b>1,956,794</b>	89,362
Other Local Government	<u>49,500</u>	<u><b>28,748</b></u>	<u>275,862</u>
	<u>4,178,803</u>	<u><b>3,937,852</b></u>	<u>1,322,923</u>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<u><u>6,154,663</u></u>	<u><u><b>5,816,018</b></u></u>	<u><u>3,482,145</u></u>

**TOWN OF BARRHEAD**  
**SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT**  
**For the Year Ended December 31, 2022**

**Schedule 5**

<b>CONSOLIDATED EXPENSES BY OBJECT</b>	Budget (Unaudited)	<b>2022</b> <b>\$</b>	2021 <b>\$</b>
Salaries, Wages and Benefits	5,168,540	<b>5,029,815</b>	4,570,706
Contracted and General Services	3,472,670	<b>3,392,538</b>	3,128,155
Purchases from Other Governments	135,860	<b>136,455</b>	90,823
Materials, Goods, Supplies and Utilities	2,049,930	<b>2,069,765</b>	1,828,587
Provision for Allowances	3,000	<b>1,369</b>	1,749
Transfers to Other Governments	379,790	<b>339,167</b>	305,442
Transfers to Local Boards and Agencies	572,420	<b>576,074</b>	557,076
Transfers to Individuals and Organizations	56,300	<b>19,060</b>	16,093
Bank Charges and Short Term Interest	5,500	<b>6,624</b>	5,138
Interest on Long Term Debt	131,450	<b>131,450</b>	136,350
Other Expenditures	30,430	<b>73,650</b>	40,250
Amortization of Tangible Capital Assets	1,955,000	<b>1,966,616</b>	1,939,963
Loss on Disposal of Tangible Capital Assets	-	<b>37,509</b>	113,224
<b>TOTAL EXPENDITURES</b>	<b>13,960,890</b>	<b>13,780,092</b>	<b>12,733,556</b>

**TOWN OF BARRHEAD**  
**SCHEDULE OF SEGMENTED DISCLOSURE**  
**For the Year Ended December 31, 2022**

Schedule 6

<b>REVENUE</b>	<b>General Government</b>	<b>Protective Services</b>	<b>Transportation Services</b>	<b>Planning &amp; Development</b>	<b>Recreation &amp; Culture</b>	<b>Environmental Services</b>	<b>Other</b>	<b>2022 \$</b>
Net Municipal Taxes	5,130,658							<b>5,130,658</b>
Sales, User Charges, Franchise & Rentals	871,363	108,518	16,951	1,400	541,237	4,004,254	10,324	<b>5,554,047</b>
Government Transfers	-	834,491	278,560	-	2,604,269	1,714,775	383,923	<b>5,816,018</b>
Investment Income	-	-	27,350	-	42,300	108,200	18,589	<b>196,439</b>
Penalties and Costs on Taxes	46,263	-	-	-	-	-	-	<b>46,263</b>
Development Levies	-	-	-	-	-	-	6,515	<b>6,515</b>
Licenses, Permits and Fines	37,396	67,837	-	1,650	-	-	-	<b>106,883</b>
Other Revenues	6,478	112,745	-	-	60,383	129,172	515	<b>309,293</b>
	<u>6,092,158</u>	<u>1,123,591</u>	<u>322,861</u>	<u>3,050</u>	<u>3,248,189</u>	<u>5,956,401</u>	<u>419,866</u>	<b><u>17,166,116</u></b>
<b>EXPENSES</b>								
Salaries, Wages and Benefits	980,652	791,194	813,834	177,213	1,358,199	900,181	8,542	<b>5,029,815</b>
Contracted and General Services	238,514	312,881	276,345	34,186	437,884	2,089,859	2,869	<b>3,392,538</b>
Purchases from Other Governments	312	136,143	-					<b>136,455</b>
Materials, Goods, Supplies and Utilities	38,061	182,306	519,789	22,637	638,440	667,969	563	<b>2,069,765</b>
Transfers to Other Governments		325,852	13,315					<b>339,167</b>
Transfers to Local Boards and Agencies					117,051		459,023	<b>576,074</b>
Transfers to Individuals and Organizations		1,000			18,060			<b>19,060</b>
Interest on Long Term Debt					131,450			<b>131,450</b>
Other Expenditures	3,121	-	37,509	-	3,558	31,739	43,225	<b>119,152</b>
	<u>1,260,660</u>	<u>1,749,376</u>	<u>1,660,792</u>	<u>234,036</u>	<u>2,704,642</u>	<u>3,689,748</u>	<u>514,222</u>	<b><u>11,813,476</u></b>
<b>NET REVENUE, BEFORE AMORTIZATION</b>	<b>4,831,498</b>	<b>(625,785)</b>	<b>(1,337,931)</b>	<b>(230,986)</b>	<b>543,547</b>	<b>2,266,653</b>	<b>(94,356)</b>	<b>5,352,640</b>
Amortization Expense	<u>(64,720)</u>	<u>(173,951)</u>	<u>(502,982)</u>	<u>(761)</u>	<u>(647,662)</u>	<u>(575,821)</u>	<u>(719)</u>	<b><u>(1,966,616)</u></b>
<b>NET REVENUE</b>	<b><u>4,766,778</u></b>	<b><u>(799,736)</u></b>	<b><u>(1,840,913)</u></b>	<b><u>(231,747)</u></b>	<b><u>(104,115)</u></b>	<b><u>1,690,832</u></b>	<b><u>(95,075)</u></b>	<b><u>3,386,024</u></b>

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2022**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The consolidated financial statements of the Town of Barrhead are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants ("CICA"). 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 records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

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

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed 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 generally accepted accounting principles 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 statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.



**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2022**

***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.

***g) 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.

***h) Tax Revenue***

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

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2022**

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

***i) Landfill Closure and Post-Closure Liability***

Pursuant to the Alberta Environmental Protection and Enhancement Act, the Town is required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement is being provided for over the estimated remaining life of the landfill site based on usage.

***j) 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.

***k) Government Transfers***

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

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

***l) Non-Financial Assets***

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated Change in Net Financial Assets (Debt) 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 System	35 - 65

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2022**

Storm Sewer System	35 - 65
Wastewater System	15 – 40
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 also 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.

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**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2022**

**2. CASH AND TEMPORARY INVESTMENTS**

	<b>2022 \$</b>	<b>2021 \$</b>
Cash	6,089,304.10	9,783,523.71
Temporary Investments	<u>(38,709.39)</u>	<u>(37,539.39)</u>
	<u><u>6,050,594.71</u></u>	<u><u>9,745,984.32</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>2022 \$</b>	<b>2021 \$</b>
<u>FGTF – Water Reservoir</u>	0.00	1,263,393.00
<u>FGTF – Arena Retrofit</u>	105,556.40	779,357.00
<u>Alberta Blue Cross – Musical Playground</u>	50,000.00	0.00
<u>Municipal Sustainability Grant - Garbage Truck</u>	0.00	265,912.60
<u>Municipal Sustainability Grant – Skateboard Park</u>	<u>0.00</u>	<u>99,987.54</u>
	<u><u>155,556.40</u></u>	<u><u>2,408,650.14</u></u>

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

	<b>2022 \$</b>	<b>2021 \$</b>
Alberta Health Services_ - 2019 Public Health Grant	13,943.18	19,730.21
Alberta Community Partnership – BRWC Grant	7,661.35	97,490.73
Yellowhead East Covid Support Grant	<u>7,500.00</u>	<u>12,000.00</u>
	<u><u>29,104.53</u></u>	<u><u>129,220.94</u></u>

**3. RECEIVABLES**

	<b>2022 \$</b>	<b>2021 \$</b>
Property Taxes		
Current Taxes and Grants in Place of Taxes	137,698.19	166,413.91
Arrears Taxes	<u>16,253.63</u>	<u>31,057.08</u>
	<u><u>153,951.82</u></u>	<u><u>197,470.99</u></u>
Less Allowance for Doubtful Accounts	<u>(0.00)</u>	<u>(0.00)</u>
	<u><u>153,951.82</u></u>	<u><u>197,470.99</u></u>
Other		
Trade Accounts	2,483,813.19	1,073,371.71
GST	<u>121,153.14</u>	<u>50,082.87</u>
	<u><u>2,604,966.33</u></u>	<u><u>1,123,454.58</u></u>
	<u><u><b>2,758,918.15</b></u></u>	<u><u><b>1,320,925.57</b></u></u>

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2022**

**4. DEFERRED REVENUE**

	<b>2022 \$</b>	<b>2021 \$</b>
Agrena – Future Advertising Sign Rental	1,012.50	2,800.20
Prepaid Taxes	30,346.39	34,791.28
Public Health – AHS Community Grant- Operating	13,943.18	19,730.21
Yellowhead East Covid Support Grant	7,500.00	12,000.00
2020 ACP Grant – BRWC - Operating	7,661.35	97,490.73
Alberta Blue Cross – Musical Playground Grant	50,000.00	0.00
Municipal Sustainability Initiative (Garbage Truck)- Capital	0.00	265,912.60
Municipal Sustainability Initiative (Skateboard Park) - Capital	0.00	99,987.54
Federal Gas Tax Fund Grant (Arena Retrofit)- Capital	105,556.40	779,357.00
Federal Gas Tax Fund Grant (Water)- Capital	<u>0.00</u>	<u>1,263,393.00</u>
	<b><u>216,019.82</u></b>	<b><u>2,575,462.56</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>2022 \$</b>	<b>2021 \$</b>
Vacation and overtime accrued	262,665.81	299,809.94

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. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY**

Alberta Environment law requires closure and post-closure care of landfill sites, which includes final covering and landscaping, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspections and maintenance.

The estimated total liability is based on the sum of discounted future cash flows for closure and post-closure activities for 40 years after closure using a discount rate of 4% and assuming annual inflation of 2%.

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2022**

The accrued liability portion is based on the cumulative capacity used at year end compared to the estimated total landfill capacity. The total air space capacity of the site is estimated at 235,300 cubic meters. The estimated remaining air space capacity of the landfill site is 224,000 cubic meters. The existing landfill site is expected to reach capacity in approximately the year 2030.

The Town has not designed assets for settling closure and post-closure liabilities. The Barrhead Regional Landfill is jointly owned by the Town of Barrhead and the County of Barrhead No. 11 with each municipality being responsible for 50% of the estimated total liability.

	<b>2022 \$</b>	<b>2021 \$</b>
Estimated Closure Costs	620,520.00	620,520.00
Estimated Post-Closure Costs	<u>863,500.00</u>	<u>863,500.00</u>
Estimated Total Liability	<u>1,484,020.00</u>	<u>1,484,020.00</u>
Estimated Capacity Remaining	<u>51%</u>	<u>55%</u>
Portion of Total Liability Remaining to be Recognized	<u>753,820.00</u>	<u>814,670.00</u>
Estimated Capacity Used	<u>49%</u>	<u>45%</u>
Total Accrued Liability Portion	<u>730,200.00</u>	<u>669,350.00</u>
Town of Barrhead 50% Accrued Liability Portion	<u>365,100.00</u>	<u>334,675.00</u>

**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>2022 \$</b>	<b>2021 \$</b>
Tax supported debentures	4,049,387.62	4,208,506.85
Bank loans	<u>0.00</u>	<u>0.00</u>
	<u>4,049,387.62</u>	<u>4,208,506.85</u>

The current portion of the long-term debt amounts to \$ 159,119.23 (2021 - \$154,218.40).

Interest on long-term debt amounted to \$ 131,449.77 (2021 - \$ 136,350.60).

Principal and interest repayments are as follows:

	<b>Principal \$</b>	<b>Interest \$</b>	<b>Total \$</b>
2023	164,175.80	126,393.20	290,569.00
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
2028-2041	<u>3,174,651.46</u>	<u>748,030.04</u>	<u>3,922,681.50</u>
	4,049,387.62	1,326,138.88	5,375,526.50

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2022**

**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>2022 \$</b>	<b>2021 \$</b>
Total Debt Limit	19,842,396.00	19,078,958.00
Total Debt	<u>4,049,388.00</u>	<u>4,208,507.00</u>
Amount of Debt Limit Unused	15,793,008.00	14,870,451.00
Debt Servicing Limit	3,307,066.00	3,179,826.00
Debt Servicing	<u>290,569.00</u>	<u>290,569.00</u>
Amount of Debt Servicing Limit Unused	3,016,497.00	2,889,257.00

**10. EQUITY IN TANGIBLE CAPITAL ASSETS**

	<b>2022 \$</b>	<b>2021 \$</b>
Tangible Capital Assets (Schedule 2)	126,431,695.77	121,179,134.88
Accumulated Amortization (Schedule 2)	(57,882,682.49)	(56,031,582.64)
Long-term Debt (Note 8)	<u>(4,049,387.62)</u>	<u>(4,208,506.85)</u>
	<u>64,499,625.66</u>	<u>60,939,045.39</u>

**11. ACCUMULATED SURPLUS**

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

	<b>2022 \$</b>	<b>2021 \$</b>
Unrestricted Surplus (Deficit)	286,519	327,209
Restricted Surplus		
Tax Rate Stabilization	819,006	848,327
Roads	592,172	693,797
Water	1,682,203	1,932,782
Sewer	1,552,762	1,235,038
Garbage, Landfill, Recycling	246,304	325,477
Building Replacement & Renovations	730,825	709,846
Land Improvements	1,093,728	1,069,252
General Equipment Replacement	<u>635,179</u>	<u>671,527</u>
	7,352,179	7,486,046
Equity in Tangible Capital Assets	64,499,626	60,939,045
<b>TOTAL ACCUMULATED SURPLUS</b>	<b>72,138,324</b>	<b>68,752,300</b>

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2022**

**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>2022 \$</b>	<b>2021 \$</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>2022 Salary</b>	<b>2022 Benefits &amp; Allowance</b>	<b>2022 \$</b>	<b>2021 \$</b>
<b><u>Mayor</u></b>				
McKenzie, David	40,990	5,713	<b>46,703</b>	37,201
<b><u>Councillors</u></b>				
Assaf, Ty	32,180	8,910	<b>41,090</b>	25,373
Kluin, Dausen	28,570	4,857	<b>33,427</b>	23,549
Klumph, Rod	27,970	5,858	<b>33,828</b>	22,727
Oswald, Anthony	30,245	6,182	<b>36,427</b>	5,529
Oswald, Shelley	0	0	<b>0</b>	17,072
Penny, Leslie	0	0	<b>0</b>	16,202
Sawatzky, Dave	28,270	4,740	<b>33,010</b>	6,679
Smith, Don	29,770	5,810	<b>35,580</b>	24,675
<b><u>Appointed Officers</u></b>				
Chief Administrative Officer (1)	193,765	28,963	<b>222,728</b>	208,182
Designated Officers (3)	276,482	37,841	<b>314,323</b>	342,453

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



**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2022**

Benefits and Allowances include amounts paid for the Employer's share of all employee benefits and amounts paid for travel and subsistence while conducting Town Business.

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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>2022 \$</b>	<b>2021 \$</b>
Current Service Contributions By Employer	242,104.61	259,325.88
Current Service Contributions By Employee	<u>216,263.43</u>	<u>233,813.05</u>
	<b><u>458,368.04</u></b>	<b><u>493,138.93</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 12.8% 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 11.8% 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, 2022**

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, 2022

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

Jennifer Mantay, Director of Corporate Services

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Name

February 17, 2023

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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, 2022, and the consolidated statements of comprehensive income, changes in equity and cash flows for the year ended.

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, 2022, 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 17, 2023 on the financial statements of the Town of Barrhead for the year ended December 31, 2022 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:

(Original Signed)

Barrhead, Alberta  
February 17, 2023

Ellerington LLP  
Chartered Professional Accountants

**Audited Schedules**

**FINANCIAL POSITION**

**Schedule 9A**

	<b>Total</b>
	<b>1</b>
<b>Assets</b>	0010
Cash and Temporary Investments .....	0020 6,050,595
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current .....	0040 137,698
. Arrears .....	0050 16,254
. Allowance .....	0060
Receivable From Other Governments .....	0070 1,358,812
Loans Receivable .....	0080
Trade and Other Receivables .....	0090 1,246,154
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 631
Other Long Term Assets .....	0240 29,340
	0250
<b>Total Financial Assets</b>	0260 8,839,484
	0270
<b>Liabilities</b>	0280
Temporary Loans Payable .....	0280
Payable To Other Governments .....	0290
Accounts Payable & Accrued Liabilities .....	0300 662,819
Deposit Liabilities .....	0310 39,420
Deferred Revenue .....	0340 216,020
Long Term Debt .....	0350 4,049,388
Other Current Liabilities .....	0360
Asset Retirement Obligations.....	0365
Other Long Term Liabilities .....	0370 365,100
	0380
<b>Total Liabilities</b>	0390 5,332,747
	0395
<b>Net Financial Assets (Net Debt)</b>	0395 3,506,737
	0400
<b>Non Financial Assets</b>	0400 68,549,012
Tangible Capital Assets.....	0400 68,549,012
Inventory for Consumption.....	0410 48,394
Prepaid Expenses .....	0420 34,181
Other.....	0430
	0440
<b>Total Non-Financial Assets</b>	0440 68,631,587
	0450
<b>Accumulated Surplus</b>	0450 72,138,324

## CHANGE IN OPERATING ACCUMULATED SURPLUS

## Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Operating Surplus - Beginning of Year	0500	327,209	7,486,046	60,939,045	68,752,300
Net Revenue (Expense) .....	0505	3,386,024			3,386,024
Funds Designated For Future Use.....	0511	-1,361,655	1,361,655		
Restricted Funds - Used for Operations.....	0512	63,887	-63,887		
Restricted Funds - Used for TCA.....	0513		-1,431,633	1,431,633	
Current Year Funds Used for TCA .....	0514	-4,031,402		4,031,402	
Donated and Contributed TCA.....	0516				
Disposals of TCA.....	0517	94,959		-94,959	
Annual Amortization Expense.....	0518	1,966,616		-1,966,616	
Long Term Debt - Issued.....	0519				
Long Term Debt - Repaid.....	0521	-159,119		159,119	
Capital Debt - Used for TCA.....	0522				
	0523				
Other Adjustments.....	0524				
Accumulated Operating Surplus - End of Year.....	0525	286,519	7,352,181	64,499,624	72,138,324



## FINANCIAL ACTIVITIES BY FUNCTION

## Schedule 9C

	Revenue	Expense
	1	2
<b>Total General</b>	0700 6,020,279	
<b>Function</b>	0710	1150
General Government	0720	1160
Council and Other Legislative .....	0730 4,036	1170 262,248
General Administration .....	0740 67,842	1180 1,063,133
Other General Government.....	0750	1190
Protective Services	0760	1200
Police .....	0770 40,336	1210 195,495
Fire .....	0780 1,009,031	1220 1,487,436
Disaster and Emergency Measures .....	0790	1230 365
Ambulance and First Aid .....	0800	1240
Bylaws Enforcement .....	0810 67,837	1250 200,227
Other Protective Services.....	0820	1260 37,789
Transportation	0830	1270
Common and Equipment Pool .....	0840 240,201	1280 659,099
Roads, Streets, Walks, Lighting .....	0850 82,660	1290 1,448,021
Airport .....	0860	1300 18,440
Public Transit .....	0870	1310
Storm Sewers and Drainage .....	0880	1320 38,215
Other Transportation .....	0890	1330
Environmental Use and Protection	0900	1340
Water Supply and Distribution .....	0910 4,234,740	1350 2,895,721
Wastewater Treatment and Disposal .....	0920 682,423	1360 539,977
Waste Management .....	0930 1,039,238	1370 829,872
Other Environmental Use and Protection .....	0940	1380
Public Health and Welfare	0950	1390
Family and Community Support .....	0960 383,923	1400 459,023
Day Care .....	0970	1410
Cemeteries and Crematoriums .....	0980 10,839	1420 12,693
Other Public Health and Welfare .....	0990 6,387	1430 2,014
Planning and Development	1000	1440
Land Use Planning, Zoning and Development .....	1010 3,050	1450 100,563
Economic/Agricultural Development .....	1020	1460 134,234
Subdivision Land and Development .....	1030	1470
Public Housing Operations .....	1040	1480
Land, Housing and Building Rentals .....	1050	1490
Other Planning and Development.....	1060	1500
Recreation and Culture	1070	1510
Recreation Boards .....	1080	1520
Parks and Recreation .....	1090 3,240,621	1530 3,121,607
Culture: Libraries, Museums, Halls .....	1100 7,569	1540 230,695
Convention Centres .....	1110	1550
Other Recreation and Culture.....	1120	1560
Other Utilities	1125	1565
Gas .....	1126	1566
Electric .....	1127	1567
Other .....	1130 25,104	1570 43,225
<b>Total Revenue/Expense</b>	1140 17,166,116	1580 13,780,092
<b>Net Revenue/Expense</b>		1590 3,386,024

## FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total
		1
Revenues	1700	
Taxation and Grants in Place	1710	
. Property (net municipal, excluding requisitions).....	1720	5,130,658
. Business .....	1730	
. Business Revitalization Zone .....	1740	
. Special .....	1750	
. Well Drilling .....	1760	
. Local Improvement .....	1770	
Sales To Other Governments .....	1790	
Sales and User Charges .....	1800	4,333,001
Penalties and Costs on Taxes .....	1810	46,263
Licenses and Permits .....	1820	40,618
Fines .....	1830	66,265
Franchise and Concession Contracts .....	1840	843,358
Returns on Investments (incl. Portfolio Investments) .....	1850	196,439
Rentals .....	1860	377,688
Insurance Proceeds .....	1870	
Net Gain on Sale of Tangible Capital Assets .....	1880	
Contributed and Donated Assets.....	1885	
Federal Government Unconditional Transfers .....	1890	
Federal Government Conditional Transfers .....	1900	1,963,514
Provincial Government Unconditional Transfers .....	1910	
Provincial Government Conditional Transfers .....	1920	2,516,269
Local Government Transfers .....	1930	1,336,235
Transfers From Local Boards and Agencies .....	1940	
Developer Agreements .....	1960	
Offsite Levies .....	1962	6,515
Other Revenues .....	1970	309,293
<b>Total Revenue</b>	1980	17,166,116
Expenses	1990	
Salaries, Wages, and Benefits .....	2000	5,029,815
Contracted and General Services .....	2010	3,392,538
Purchases from Other Governments .....	2020	136,455
Materials, Goods, Supplies, and Utilities .....	2030	2,069,765
Provision For Allowances .....	2040	1,369
Transfers to Other Governments .....	2050	339,167
Transfers to Local Boards and Agencies .....	2060	576,074
Transfers to Individuals and Organizations .....	2070	19,060
Bank Charges and Short Term Interest .....	2080	6,624
Interest on Operating Long Term Debt .....	2090	
Interest on Capital Long Term Debt .....	2100	131,450
Accretion of Asset Retirement Obligations.....	2105	
Amortization of Tangible Capital Assets .....	2110	1,966,616
Net Loss on Sale of Tangible Capital Assets.....	2125	37,509
Write Down of Tangible Capital Assets.....	2127	
Other Expenditures .....	2130	73,650
<b>Total Expenses</b>	2140	13,780,092
<b>Net Revenue (Expense)</b>	2150	3,386,024

# REMEASUREMENT GAINS AND LOSSES

Schedule 9Q

Accumulated remeasurement gains (losses) at beginning of year .....	2171	
Gains .....	2172	
Losses .....	2174	
Amounts reclassified to Statement of Operations .....	2176	
Net Remeasurement gains (losses) for the year .....	2178	
Accumulated remeasurement gains (losses) at end of year .....	2180	

## REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

## Schedule 9E

		Revenue		Expenses	
		Sales and	Provincial	Annual	Capital Long
		User	Capital	Amortization	Term Debt
		Charges	Transfers	Expense	Interest Expense
		1	2	3	4
General Government	2200				
Council and Other Legislative .....	2210				
General Administration .....	2220	20,270		64,720	
Other General Government.....	2230				
Protective Services	2240				
Police .....	2250			17,082	
Fire .....	2260	68,183		144,004	
Disaster and Emergency Measures .....	2270			365	
Ambulance and First Aid .....	2280				
Bylaws Enforcement .....	2290			12,501	
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool .....	2320	16,951	200,000	205,205	
Roads, Streets, Walks, Lighting .....	2330			268,513	
Airport .....	2340			5,124	
Public Transit .....	2350				
Storm Sewers and Drainage .....	2360			24,140	
Other Transportation .....	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution .....	2390	2,706,931		204,621	
Wastewater Treatment and Disposal .....	2400	652,423		236,670	
Waste Management .....	2410	553,273	265,913	134,530	
Other Environmental Use and Protection .....	2420				
Public Health and Welfare	2430				
Family and Community Support .....	2440				
Day Care .....	2450				
Cemeteries and Crematoriums .....	2460	10,324		719	
Other Public Health and Welfare .....	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development .....	2490	1,400			
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	303,246	1,486,397	629,169	131,450
Culture: Libraries, Museums, Halls .....	2580			18,493	
Convention Centres .....	2590				
Other Recreation and Culture.....	2600				
Other Utilities	2605				
Gas .....	2606				
Electric .....	2607				
Other .....	2610				
<b>Total</b>	2620	4,333,001.00	1,952,310.00	1,966,616.00	131,450.00

## 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	33,501			
Other General Government.....	2730				
Protective Services	2740				
Police .....	2750				
Fire .....	2760	32,130			
Disaster and Emergency Measures .....	2770				
Ambulance and First Aid .....	2780				
Bylaws Enforcement .....	2790	2,975			
Other Protective Services.....	2800				
Transportation	2810				
Common and Equipment Pool .....	2820	397,895			
Roads, Streets, Walks, Lighting .....	2830	95,560			
Airport .....	2840	11,776			
Public Transit .....	2850				
Storm Sewers and Drainage .....	2860				
Other Transportation .....	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution .....	2890	1,802,735			
Wastewater Treatment and Disposal .....	2900	61,391			
Waste Management .....	2910	506,411			
Other Environmental Use and Protection .....	2920				
Public Health and Welfare	2930				
Family and Community Support .....	2940				
Day Care .....	2950				
Cemeteries and Crematoriums .....	2960	51,316			
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	2,453,034			159,119
Culture: Libraries, Museums, Halls .....	3080	14,312			
Convention Centres .....	3090				
Other Recreation and Culture.....	3100				
Other Utilities	3105				
Gas .....	3106				
Electric .....	3107				
Other .....	3110				
<b>Total</b>	3120	5,463,036.00			159,119.00

## CHANGE IN TANGIBLE CAPITAL ASSETS

## Schedule 9G

		Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
<b>Tangible Capital Assets - Cost</b>					
Engineered Structures	3200				
Roadway Systems.....	3201	44,717,027	139,819		44,856,846
Light Rail Transit Systems.....	3202				
Water Systems.....	3203	12,168,859			12,168,859
Wastewater Systems.....	3204	14,639,903			14,639,903
Storm Systems.....	3205	6,445,069			6,445,069
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures .....	3210	77,970,858	139,819		78,110,677
Construction In Progress.....	3219	525,416	3,996,078		4,521,494
Buildings .....	3220	27,569,967	298,876		27,868,843
Machinery and Equipment .....	3230	8,028,452	577,034	187,400	8,418,086
Land .....	3240	1,389,709			1,389,709
Land Improvements.....	3245	1,831,574	53,101		1,884,675
Vehicles .....	3250	3,863,159	398,128	23,075	4,238,212
<b>Total Capital Property Cost</b>	3260	121,179,135.00	5,463,036.00	210,475.00	126,431,696.00
<b>Accumulated Amortization</b>					
Engineered Structures	3270				
Roadway Systems	3271	23,143,423	290,716		23,434,139
Light Rail Transit Systems	3272				
Water Systems	3273	6,736,109	153,879		6,889,988
Wastewater Systems	3274	8,915,448	192,687		9,108,135
Storm Systems	3275	5,099,129	24,140		5,123,269
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Total Engineered Structures .....	3280	43,894,109	661,422		44,555,531
Buildings .....	3290	5,935,147	580,636		6,515,783
Machinery and Equipment .....	3300	3,482,563	454,783	93,441	3,843,905
Land .....	3310				
Land Improvements.....	3315	1,173,609	62,174		1,235,783
Vehicles .....	3320	1,546,155	207,602	22,075	1,731,682
<b>Total Accumulated Amortization</b>	3330	56,031,583.00	1,966,617.00	115,516.00	57,882,684.00
<b>Net Book Value of Capital Property</b>	3340	65,147,552			68,549,012
<b>Capital Long Term Debt (Net)</b>	3350	4,208,507			4,049,388
<b>Equity in Tangible Capital Assets</b>	3400	60,939,045.00			64,499,624.00

## LONG TERM DEBT SUPPORT

## Schedule 9H

		Operating Purposes	Capital	Purposes	Total
		1		2	3
<b>Long Term Debt Support</b>	3405				
Supported by General Tax Levies .....	3410			4,049,388	4,049,388
Supported by Special Levies .....	3420				
Supported by Utility Rates .....	3430				
Other .....	3440				
<b>Total Long Term Debt Principal Balance</b>	3450			4,049,388.00	4,049,388.00

## LONG TERM DEBT SOURCES

## Schedule 9I

		Operating Purposes	Capital	Purposes	Total
		1		2	3
Loans to Local Authorities .....	3500			4,049,388	4,049,388
Canada Mortgage and Housing Corporation .....	3520				
Mortgage Borrowing .....	3600				
Other .....	3610				
<b>Total Long Term Debt Principal Balance</b>	3620			4,049,388.00	4,049,388.00

## FUTURE LONG TERM DEBT REPAYMENTS

## Schedule 9J

		Operating Purposes	Capital	Purposes	Total
		1		2	3
<b>Principal Repayments by Year</b>	3700				
Current + 1 .....	3710			164,176	164,176
Current + 2 .....	3720			169,393	169,393
Current + 3 .....	3730			174,776	174,776
Current + 4 .....	3740			180,330	180,330
Current + 5 .....	3750			186,061	186,061
Thereafter .....	3760			3,174,652	3,174,652
<b>Total Principal</b>	3770			4,049,388.00	4,049,388.00
<b>Interest by Year</b>	3780				
Current + 1 .....	3790			126,393	126,393
Current + 2 .....	3800			121,176	121,176
Current + 3 .....	3810			115,793	115,793
Current + 4 .....	3820			110,239	110,239
Current + 5 .....	3830			104,508	104,508
Thereafter .....	3840			748,030	748,030
<b>Total Interest</b>	3850			1,326,139.00	1,326,139.00

**PROPERTY TAXES AND GRANTS IN PLACE**

**Schedule 9K**

		Property Taxes 1	Grants - in Place 2	Total 3
<b>Net Municipal Property Taxes</b>				
Residential Land and Improvements .....	3910	3,363,524	2,177	3,365,701
Non-Residential				
Land and Improvements (Excluding M & E).....	3935	1,605,395	39,957	1,645,352
Machinery and Equipment .....	3950	16,379		16,379
Linear Property .....	3960	102,089		102,089
Small Business Tax .....	3965			
Farm Land .....	3980	1,137		1,137
Adjustments to Property Taxes .....	3990			
Net Total Municipal Property Taxes	4000	5,088,524	42,134	5,130,658

**Provincial and Seniors Foundation Requisitions**

Education			
Residential/Farm Land .....	4031	991,432	
Non-Residential .....	4035	466,307	
Seniors Lodges .....	4090	61,295	
Designated Industrial Property .....	4099		
Other .....	4100		
Adjustments to Requisition Transfers .....	4110	2,372	
Total Requisition Transfers	4120	1,521,406	

**GRANTS IN PLACE OF TAXES**

**Schedule 9L**

		Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government .....	4200	6,343			6,343
Provincial Government .....	4210	35,791			35,791
Local Government .....	4220				
Other .....	4230				
Total	4240	42,134			42,134

**DEBT LIMIT**

**Schedule 9AA**

Debt Limit .....	5700	19,842,396
Total Debt .....	5710	4,049,388
Debt Service Limit .....	5720	3,307,066
Total Debt Service Costs .....	5730	290,569

Enter prior year Line 3450 Column 2 balance here: 4,208,507



## GRANT AND DEFERRED GRANT REVENUE SCHEDULE

## Schedule 9P

**Cash and Temporary Investments**

8820 6,050,595

**Restricted Cash by Grant**

Municipal Sustainability Initiative Capital	8825	
Municipal Sustainability Initiative Operating	8826	
Federal Gas Tax Fund	8827	105,557
Alberta Community Partnership- Intermunicipal Collaboration	8828	7,661
Alberta Community Partnership- Municipal Restructuring	8829	
Alberta Community Partnership- Mediation and Cooperative Processes	8830	
Alberta Community Partnership- Municipal Internship	8831	
Alberta Community Partnership- Local Land Use Planning	8832	
Alberta Community Partnership- Strategic Initiative	8833	
Alberta Community Partnership- Regional Collaboration Program	8834	
Other Grants	8835	71,443

**Total Restricted Cash**

8865 184,661

**Unrestricted Cash**

8870 5,865,934

**Accounts Receivable - Grants**

8872

**Deferred Revenue**

8875 216,020

**Deferred Revenue by Grant**

Municipal Sustainability Initiative Capital	8880	
Municipal Sustainability Initiative Operating	8881	
Federal Gas Tax Fund	8882	105,557
Alberta Community Partnership- Intermunicipal Collaboration	8883	7,661
Alberta Community Partnership- Municipal Restructuring	8884	
Alberta Community Partnership- Mediation and Cooperative Processes	8885	
Alberta Community Partnership- Municipal Internship	8886	
Alberta Community Partnership- Local Land Use Planning	8887	
Alberta Community Partnership- Strategic Initiative	8888	
Alberta Community Partnership- Regional Collaboration Program	8889	
Other Grants	8890	71,443

**Total Deferred Revenue by Grant**

8898 184,661

**Other Deferred Revenue**

8899 31,359

**Unaudited Schedule (Municipal Statistics)**

**Schedule ST**

Total Full-time Positions.....	5500	41.0
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	1,982
<b>2022 ASSESSMENT STATISTICS</b>		
Total Assessment Services Costs (\$) .....	5596	45,470
Assessment Complaints to the Local Assessment Review Board (LARB)		
Number of LARB residential (three or fewer dwelling units) or farm land complaints filed .....	5602	
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	
Number of assessment adjustments made by the LARB .....	5608	
Assessment Complaints to the Composite Assessment Review Board (CARB)		
Number of CARB residential and non-residential complaints filed .....	5623	1
Number of CARB residential and non-residential complaints withdrawn .....	5625	1
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	
<b>2022 WELL DRILLING EQUIPMENT TAX STATISTICS</b>		
Does your municipality have a Well Drilling Equipment Tax (WDET) bylaw? .....	5531	No

## 2022 PLANNING STATISTICS

When was your Municipal Development Plan last approved (date)?

5658 June 25, 2019

Number of development permit applications received.....

5660 23

Average number of days from a development permit application to approval? .....

5669 5.0

Number of development permits issued.....

5661 23

Number of building permits issued.....

5668

Estimated value of construction from development/building permit (\$)

Residential.....

5663 721,400

Commercial.....

5664 7,108,000

Industrial.....

5665

Institutional.....

5666

Total

5667 7,829,400.00

Does your municipality issue business licences? .....

5671 Yes

Number of business licences (new and renewals) issued in 2022? .....

5672 250

Average number of days from a business licence application to approval? .....

5673 2.0

Number of subdivision applications received in 2022? .....

5670 1

Number of subdivision applications approved in 2022? .....

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 1

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 2022? .....

5543

CAPL revenue in 2022 was allocated to: (select all that apply) .....

5544

General Government

Protective Services

Transportation

Environmental

Recreation

Other

# REQUEST FOR DECISION

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**To:** Town Council

**From:** Edward LeBlanc, CAO

**cc:** File

**Date:** March 28, 2023

**Re:** 2024 – 2026 Three-Year Operating Plan and the 2023 – 2031 Multi-Year Capital Plan

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## **1.0 Purpose:**

For Council to approve the 2023 – 2025 Three-Year Operating Plan and the 2024 – 2032 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 2024 – 2026 Three-Year Operating Plan, as presented; and
- 3.1(a) Council approves the 2024 – 2032 Multi-Year Capital Plan, as presented.
- 3.2 Council tables the 2024 – 2026 Three-Year Operating Plan and the 2024 – 2032 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 2023 Operating Budget and 2024 – 2026 Three-Year Operating Plan  
8.2 2023 Capital Budget and 2024 – 2032 Multi-Year Capital Plan

**9.0 Recommendations:**

Council approves the 2024 – 2026 Three-Year Operating Plan, as presented; and

Council approves the 2024 – 2032 Multi-Year Capital Plan, as presented.

(original signed by the CAO)  
Edward LeBlanc  
CAO



# 2023 BUDGET & THREE YEAR 2024 – 2026 OPERATING PLAN

## 10-YEAR CAPITAL PLAN

2023 BUDGET & 2024 - 2032  
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 2023 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 2023 in summary form, along with the budgets for the 2024 to 2026 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

	2023	2024	2025	2026
<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>				
Employer Costs, Insurance	13,680	14,000	14,420	14,740
Council Fees and Per diems	222,680	227,540	232,520	237,640
Training, Travel and Communications	43,160	43,180	43,200	43,220
<b>Total Expenses</b>	<b>279,520</b>	<b>284,720</b>	<b>290,140</b>	<b>295,600</b>
<b>Total Net Operating Cost</b>	<b>(275,020)</b>	<b>(280,220)</b>	<b>(285,640)</b>	<b>(291,100)</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 2024 to 2026 have been prepared using the same estimated assessment values and tax rate information as when the 2023 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

	2023	2024	2025	2026
<b>Revenues</b>				
Property Taxes - Residential	4,489,200	4,489,200	4,489,200	4,489,200
Property Taxes - Non-Residential	2,136,350	2,136,350	2,136,350	2,136,350
Property Taxes - Machinery & Equipment	30,570	30,570	30,570	30,570
Property Taxes - Farmland	1,510	1,510	1,510	1,510
Property Taxes - Linear	132,480	132,480	132,480	132,480
Property Taxes - Federal Grant In Lieu	6,570	6,570	6,570	6,570
Property Taxes - Provincial Grant In Lieu	87,300	87,300	87,300	87,300
<b>Total Property Tax Revenues</b>	<b>6,883,980</b>	<b>6,883,980</b>	<b>6,883,980</b>	<b>6,883,980</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 \$1,584,470 in 2023, include:

Alberta School Foundation Fund (ASFF) – \$1,478,170

Barrhead & District Social Housing Association – \$62,120

Government of Alberta Designated Industrial Properties – \$530

Government of Alberta Grant In Lieu (Seniors Property Tax Adjustment Expense) – \$43,650

The above requisition amounts are estimates, as the actual amounts were not available when the 2023 budget was prepared.

## Budget Details - Requisitions

	2023	2024	2025	2026
<b>Expenses</b>				
Requisitions	1,584,470	1,584,470	1,584,470	1,584,470
<b>Total Expenses</b>	<b>1,584,470</b>	<b>1,584,470</b>	<b>1,584,470</b>	<b>1,584,470</b>
<b>Net Municipal Property Taxes</b>	<b>5,399,510</b>	<b>5,399,510</b>	<b>5,399,510</b>	<b>5,399,510</b>
(Total Property Tax Revenue less Requisitions collected on behalf of Other organizations)				

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 2023 is approx. \$183,000,000 or 26.7% of the total assessment base. Exempt properties include schools, hospitals, seniors lodges, churches and Town and other 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

	2023	2024	2025	2026
<b>Revenues</b>				
Franchise Fees	1,000,000	1,035,000	1,040,000	1,050,000
<b>Total Revenues</b>	<b>1,000,000</b>	<b>1,035,000</b>	<b>1,040,000</b>	<b>1,050,000</b>
 <b>Total Net Operating Cost</b>	 <b>1,000,000</b>	 <b>1,035,000</b>	 <b>1,040,000</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

	2023	2024	2025	2026
<b>Revenues</b>				
Penalties and Costs on Taxes	35,000	35,000	35,000	35,000
<b>Total Revenues</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Total Net Operating Cost</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</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 majority is used to offset general operating expenditures.

### Budget Details – Return on Investments

	2023	2024	2025	2026
<b>Revenues</b>				
Return on Investments	140,000	150,000	150,000	150,000
<b>Total Revenues</b>	<b>140,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Total Net Operating Cost</b>	<b>140,000</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

	2023	2024	2025	2026
<b>Revenues</b>				
Sale of Goods and Services	26,100	26,100	26,100	26,100
Rentals, Licenses, Permits, Reimbursements	49,360	49,380	49,480	49,480
<b>Total Revenues</b>	<b>75,460</b>	<b>75,480</b>	<b>75,580</b>	<b>75,580</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	722,090	735,130	748,660	762,310
Election Expenses	0	0	15,000	0
Training, Travel and Communications	49,000	52,780	52,580	54,410
Professional and Contracted Services	142,270	143,430	144,090	144,760
Insurance	6,800	7,140	7,500	7,880
Building and Equipment Maintenance	37,550	38,000	38,250	38,500
Materials and Supplies	43,610	43,810	44,010	44,210
Utilities	13,800	14,400	15,020	15,670
Computer Program (offset by revenue)	6,000	6,000	6,000	6,000
Bank Charges	2,200	2,200	2,200	2,200
Write-Offs	500	500	500	500
Additions to Operating Reserves	150	150	150	150
<b>Total Expenses</b>	<b>1,023,970</b>	<b>1,043,540</b>	<b>1,073,960</b>	<b>1,076,590</b>
<b>Total Net Operating Cost</b>	<b>(948,510)</b>	<b>(968,060)</b>	<b>(998,380)</b>	<b>(1,001,010)</b>

# 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

	2023	2024	2025	2026
<b>Revenues</b>				
Building Rent, Reimbursements	45,800	47,160	48,570	50,050
Revenues from Operating Reserves	20,000	0	0	0
<b>Total Revenues</b>	<b>65,800</b>	<b>47,160</b>	<b>48,570</b>	<b>50,050</b>
<b>Expenses</b>				
Policing Costs, Contracted Services	193,450	284,070	284,340	284,610
Insurance	5,400	5,670	5,950	6,250
Building and Equipment Maintenance	5,900	5,900	5,900	5,900
Materials and Supplies	1,400	1,400	1,400	1,400
Utilities	19,000	19,830	20,690	21,600
Grant to Victim Services	1,000	1,000	1,000	1,000
<b>Total Expenses</b>	<b>226,150</b>	<b>317,870</b>	<b>319,280</b>	<b>320,760</b>
<b>Total Net Operating Cost</b>	<b>(160,350)</b>	<b>(270,710)</b>	<b>(270,710)</b>	<b>(270,710)</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 36 Volunteer Fire Fighters on the roster.

## Budget Details - Barrhead Regional Fire Services

	2023	2024	2025	2026
<b>Revenues</b>				
Sale of Goods and Services	50,650	50,650	50,650	51,150
Rentals, Licenses, Permits	1,000	1,000	1,000	1,000
County of Barrhead - Operations, Response Fees, Guardians, Dispatch	526,080	538,920	535,790	554,950
<b>Total Revenues</b>	<b>577,730</b>	<b>590,570</b>	<b>587,440</b>	<b>607,100</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	379,920	390,770	399,770	409,010
Fire Fees and Guardians	207,390	212,060	215,600	219,200
Training, Travel and Communications	63,660	87,380	65,200	88,040
Professional and Contracted Services	88,750	86,750	86,750	86,750
Insurance	29,550	30,970	32,520	34,160
Building, Vehicle and Equipment Maintenance	66,100	51,100	51,100	51,100
Materials and Supplies	128,580	130,600	132,100	133,600
<b>Total Expenses</b>	<b>963,950</b>	<b>989,630</b>	<b>983,040</b>	<b>1,021,860</b>
<b>Town of Barrhead - Operations, Response Fees, Dispatch</b>	<b>(386,220)</b>	<b>(399,060)</b>	<b>(395,600)</b>	<b>(414,760)</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 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

	2023	2024	2025	2026
<b>Revenues</b>				
County of Barrhead - Operations	26,410	27,300	28,220	29,160
<b>Total Revenues</b>	<b>26,410</b>	<b>27,300</b>	<b>28,220</b>	<b>29,160</b>
<b>Expenses</b>				
Professional and Contracted Services	10,320	10,520	10,720	10,920
Insurance	9,100	9,560	10,050	10,550
Building and Equipment Maintenance	13,000	13,200	13,400	13,600
Materials and Supplies	2,500	2,500	2,500	2,500
Utilities	17,900	18,820	19,770	20,750
<b>Total Expenses</b>	<b>52,820</b>	<b>54,600</b>	<b>56,440</b>	<b>58,320</b>
 <b>Town of Barrhead - Operations</b>	 <b>(26,410)</b>	 <b>(27,300)</b>	 <b>(28,220)</b>	 <b>(29,160)</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/Town ERC budget is to identify the Town's direct costs for the provision of fire response services, operation of the Emergency Response Centre and funding requirements for current year and future years capital equipment and projects.

### Budget Details - Town Fire/Town ERC

	2023	2024	2025	2026
<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	386,220	399,060	395,600	414,760
<b>Total Expenses</b>	<b>386,220</b>	<b>399,060</b>	<b>395,600</b>	<b>414,760</b>
<b>Total Net Operating Cost</b>	<b>(385,220)</b>	<b>(398,060)</b>	<b>(394,600)</b>	<b>(413,760)</b>

#### Notes to Budget Details – Town Fire/Town ERC

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

## 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

	2023	2024	2025	2026
<b>Revenues</b>				
Fines Revenue	27,600	28,100	28,600	29,100
<b>Total Revenues</b>	<b>27,600</b>	<b>28,100</b>	<b>28,600</b>	<b>29,100</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	113,740	115,880	118,080	120,290
Training, Travel and Communications	6,650	6,680	6,710	6,740
Professional and Contracted Services	15,300	10,600	10,600	10,600
Insurance	3,500	3,680	3,860	4,050
Vehicle and Equipment Maintenance	4,300	4,300	4,300	4,300
Materials and Supplies	8,900	9,460	9,730	10,020
<b>Total Expenses</b>	<b>152,390</b>	<b>150,600</b>	<b>153,280</b>	<b>156,000</b>
<b>Total Net Operating Cost</b>	<b>(124,790)</b>	<b>(122,500)</b>	<b>(124,680)</b>	<b>(126,900)</b>

#### Notes to Budget Details – Enforcement Services

- Fines Revenue includes both municipal and provincial government fines.

# 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. In 2023, a half-time Safety Officer was appointed to ensure 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

	2023	2024	2025	2026
<b>Revenues</b>				
Miscellaneous Revenues	50	50	50	50
Provincial Grants	13,830	0	0	0
Revenues from Operating Reserves	8,000	0	0	0
<b>Total Revenues</b>	<b>21,880</b>	<b>50</b>	<b>50</b>	<b>50</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	67,810	68,590	69,790	71,000
Training, Travel and Communications	5,050	2,550	2,550	2,550
Professional and Contracted Services	8,000	0	0	0
Materials and Supplies	16,580	2,750	2,750	2,750
<b>Total Expenses</b>	<b>97,440</b>	<b>73,890</b>	<b>75,090</b>	<b>76,300</b>
<b>Total Net Operating Cost</b>	<b>(75,560)</b>	<b>(73,840)</b>	<b>(75,040)</b>	<b>(76,250)</b>

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

- Public Health Grant in 2023, offset by Expenses. This grant will not be received in future years.

# 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)

	2023	2024	2025	2026
<b>Revenues</b>				
Sale of Goods and Services	20,500	21,500	22,500	22,500
WCB Rebates	5,000	10,000	10,000	10,000
Provincial Grants	76,460	76,460	76,460	76,460
<b>Total Revenues</b>	<b>101,960</b>	<b>107,960</b>	<b>108,960</b>	<b>108,960</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	877,420	892,590	907,760	923,460
Training, Travel and Communications	15,250	15,570	15,910	16,260
Professional and Contracted Services	31,560	31,720	32,020	32,220
Insurance	25,000	26,250	27,560	28,940
Building, Vehicle and Equipment Maintenance	303,500	303,500	303,500	303,500
Materials and Supplies	337,250	342,380	348,190	354,180
Utilities	244,450	256,380	268,900	282,040
Additions to Operating Reserves	2,500	5,000	5,000	5,000
<b>Total Expenses</b>	<b>1,836,930</b>	<b>1,873,390</b>	<b>1,908,840</b>	<b>1,945,600</b>
<b>Total Net Operating Costs</b>	<b>(1,734,970)</b>	<b>(1,765,430)</b>	<b>(1,799,880)</b>	<b>(1,836,640)</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.

# 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

	2023	2024	2025	2026
<b>Expenses</b>				
Contribution to Airport - Town Portion	17,010	17,030	21,050	16,370
<b>Total Expenses</b>	<b>17,010</b>	<b>17,030</b>	<b>21,050</b>	<b>16,370</b>
<b>Total Net Operating Cost</b>	<b>(17,010)</b>	<b>(17,030)</b>	<b>(21,050)</b>	<b>(16,370)</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

	2023	2024	2025	2026
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	21,410	21,780	22,230	22,610
Repairs and Maintenance	5,000	5,000	5,000	5,000
Materials & Supplies	750	750	750	750
<b>Total Expenses</b>	<b>27,160</b>	<b>27,530</b>	<b>27,980</b>	<b>28,360</b>
<b>Total Net Operating Cost</b>	<b>(27,160)</b>	<b>(27,530)</b>	<b>(27,980)</b>	<b>(28,360)</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 loonies and toonies.

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

	2023	2024	2025	2026
<b>Revenues</b>				
Sale of Goods and Services	2,752,390	2,795,050	2,851,240	2,898,200
Rentals, Licenses, Permits	93,630	93,630	93,630	93,630
Provincial Grants	10,300	0	0	0
<b>Total Revenues</b>	<b>2,856,320</b>	<b>2,888,680</b>	<b>2,944,870</b>	<b>2,991,830</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	383,530	391,240	398,900	406,650
Training, Travel and Communications	33,760	34,250	34,690	35,140
Professional and Contracted Services	1,455,020	1,482,530	1,482,750	1,482,980
Insurance	91,000	95,550	100,340	105,340
Building, Vehicle and Equipment Maintenance	105,500	107,700	109,900	112,100
Materials, Supplies, Chemicals	151,350	154,180	157,020	159,870
Utilities	268,100	280,120	292,710	305,880
Write-Offs	1,000	1,000	1,000	1,000
Contribution to Capital	367,060	342,110	367,560	382,870
<b>Total Expenses</b>	<b>2,856,320</b>	<b>2,888,680</b>	<b>2,944,870</b>	<b>2,991,830</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.
- Provincial Grant revenue is Alberta Community Partnership Grant for the Barrhead Regional Water Commission's Infrastructure Plan project.
- 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.

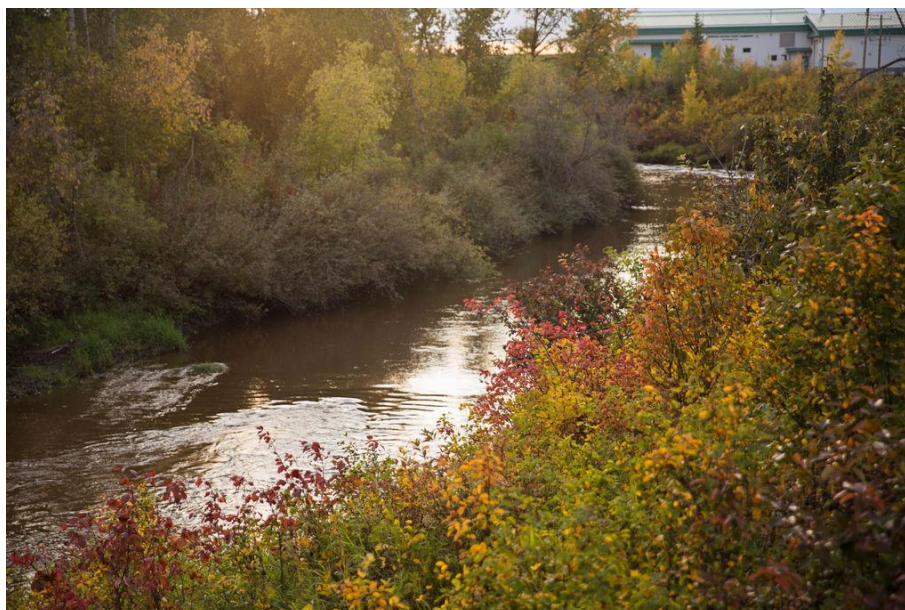
The Sanitary Sewer system is a self-supporting utility, which means revenues collected through utility billings will fund all operational expenses, including contributions towards current and future capital projects.

### Budget Details - Sanitary Sewer

	2023	2024	2025	2026
<b>Revenues</b>				
Sale of Goods and Services	665,750	672,750	683,250	690,250
<b>Total Revenues</b>	<b>665,750</b>	<b>672,750</b>	<b>683,250</b>	<b>690,250</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	111,650	113,650	115,680	117,800
Training, Travel and Communications	7,910	8,080	8,250	8,420
Professional and Contracted Services	1,960	1,960	1,960	1,960
Insurance	6,100	6,410	6,730	7,070
Building and Equipment Maintenance	84,000	84,000	84,000	84,000
Materials, Supplies, Chemicals	8,400	8,550	8,700	8,860
Utilities	105,600	110,770	116,190	121,880
Write-Offs	1,000	1,000	1,000	1,000
Contribution to Capital	339,130	338,330	340,740	339,260
<b>Total Expenses</b>	<b>665,750</b>	<b>672,750</b>	<b>683,250</b>	<b>690,250</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.
- 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. In 2022 the garbage pickup system was further streamlined with the purchase of a new Automated Garbage Pickup Truck. Residential front street pickup takes place once per week. Regular commercial pickup also takes place once per week. Larger commercial operations are able to 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

	2023	2024	2025	2026
<b>Revenues</b>				
Sale of Goods and Services	262,920	267,110	271,420	275,840
<b>Total Revenues</b>	<b>262,920</b>	<b>267,110</b>	<b>271,420</b>	<b>275,840</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	140,520	143,150	145,820	148,520
Training, Travel and Communications	2,750	2,770	2,800	2,830
Professional and Contracted Services	1,000	1,000	1,000	1,000
Insurance	4,200	4,410	4,630	4,860
Building, Vehicle and Equipment Maintenance	29,000	29,000	29,000	29,000
Materials and Supplies	35,450	36,780	38,170	39,630
Contribution to Capital	50,000	50,000	50,000	50,000
<b>Total Expenses</b>	<b>262,920</b>	<b>267,110</b>	<b>271,420</b>	<b>275,840</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

	2023	2024	2025	2026
<b>Revenues</b>				
Town of Barrhead Contribution	85,040	84,190	84,180	84,280
Tipping Fees and General Revenue	110,800	117,300	122,300	127,300
County of Barrhead Contribution	85,040	84,190	84,180	84,280
<b>Total Revenues</b>	<b>280,880</b>	<b>285,680</b>	<b>290,660</b>	<b>295,860</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	121,930	124,930	128,050	131,220
Training, Travel and Communications	7,700	7,810	7,910	8,000
Professional and Contracted Services	72,500	72,500	72,500	72,500
Insurance	5,500	5,780	6,070	6,370
Building, Vehicle and Equipment Maintenance	18,000	18,000	18,000	18,000
Materials and Supplies	51,050	52,250	53,510	54,830
Utilities	4,200	4,410	4,620	4,940
<b>Total Expenses</b>	<b>280,880</b>	<b>285,680</b>	<b>290,660</b>	<b>295,860</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

	2023	2024	2025	2026
<b>Revenues</b>				
Rentals	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>				
Landfill Closure/Post Close	30,430	30,430	30,430	30,430
Contribution to Capital	4,500	4,500	4,500	4,500
<b>Total Expenses</b>	<b>34,930</b>	<b>34,930</b>	<b>34,930</b>	<b>34,930</b>
<b>Total Net Operating Costs</b>	<b>(30,430)</b>	<b>(30,430)</b>	<b>(30,430)</b>	<b>(30,430)</b>

### Notes to Budget Details – New Landfill

- Town portion of the Land Rental Revenue.
- Closure/Post Close expense for future landfill closure. Funds placed into a specified reserve.
- Contribution to Capital – Town funds for current and 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

	2023	2024	2025	2026
<b>Revenues</b>				
Sale of Goods and Services	229,040	233,000	237,000	239,000
<b>Total Revenues</b>	<b>229,040</b>	<b>233,000</b>	<b>237,000</b>	<b>239,000</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	171,190	174,400	177,730	181,070
Training, Travel and Communications	800	820	840	860
Insurance	2,400	2,520	2,650	2,780
Building, Vehicle and Equipment Maintenance	18,700	11,100	11,100	11,100
Materials and Supplies	12,000	12,350	12,720	13,110
Utilities	9,150	9,520	9,900	10,310
Contribution to Capital	14,800	22,290	22,060	19,770
<b>Total Expenses</b>	<b>229,040</b>	<b>233,000</b>	<b>237,000</b>	<b>239,000</b>
<b>Total Net Operating Costs</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 – Town funds 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

	2023	2024	2025	2026
<b>Revenues</b>				
County of Barrhead Contribution	75,500	75,500	75,500	75,500
Provincial Grants	315,420	315,420	315,420	315,420
<b>Total Revenues</b>	<b>390,920</b>	<b>390,920</b>	<b>390,920</b>	<b>390,920</b>
<b>Expenses</b>				
Contribution to FCSS	466,420	466,420	466,420	466,420
<b>Total Expenses</b>	<b>466,420</b>	<b>466,420</b>	<b>466,420</b>	<b>466,420</b>
 <b>Town of Barrhead Contribution</b>	 <b>(75,500)</b>	 <b>(75,500)</b>	 <b>(75,500)</b>	 <b>(75,500)</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 2023 it is \$75,500, 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

	2023	2024	2025	2026
<b>Revenues</b>				
Sale of Goods and Services	2,000	2,000	2,000	2,000
Licenses and Permits	3,500	3,500	3,500	3,500
Revenues from Operating Reserves	15,000	0	0	0
<b>Total Revenues</b>	<b>20,500</b>	<b>5,500</b>	<b>5,500</b>	<b>5,500</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	73,130	74,550	76,000	77,450
Training, Travel and Communications	8,100	8,100	8,100	8,100
Professional and Contracted Services	51,500	37,000	37,500	38,000
Materials and Supplies	3,500	3,500	3,500	3,500
<b>Total Expenses</b>	<b>136,230</b>	<b>123,150</b>	<b>125,100</b>	<b>127,050</b>
<b>Total Net Operating Cost</b>	<b>(115,730)</b>	<b>(117,650)</b>	<b>(119,600)</b>	<b>(121,550)</b>

### Notes to Budget Details – Planning, Development and Subdivision

- Professional and Contracted Services Expense include GIS program, Land Surveys, Appraisals and Consulting.

# 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.

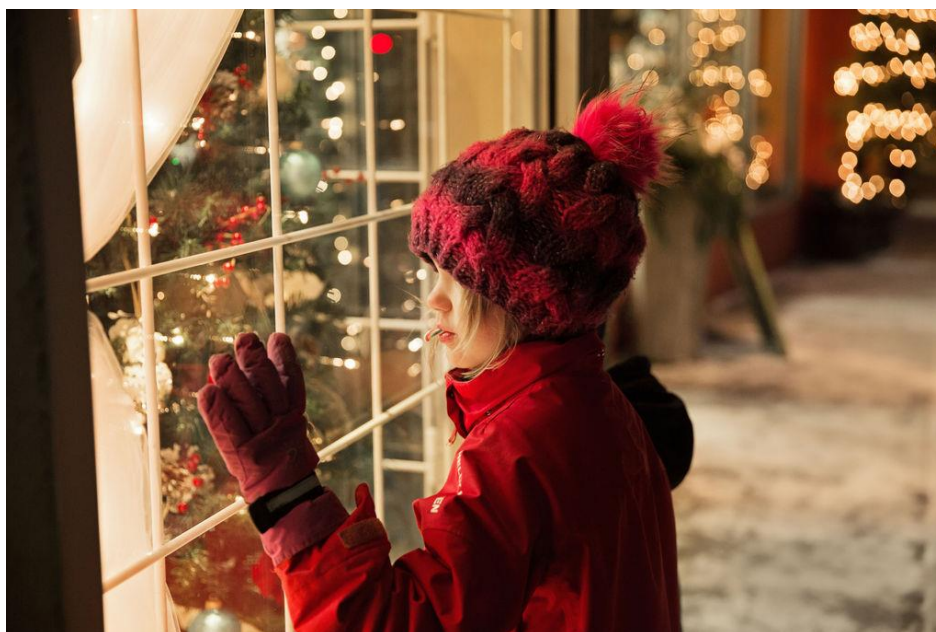
The Department is responsible for development and maintenance of the Town's website and implementation of Council's rebranding project. The Department coordinates the communication of special events, service disruptions and advertising within the community.

## Budget Details - Communications

	2023	2024	2025	2026
<b>Revenues</b>				
Revenues from Operating Reserves	5,000	0	0	0
<b>Total Revenues</b>	<b>5,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>				
Salaries, Benefits and Employer Costs	113,470	115,610	117,780	120,010
Training, Travel and Communications	13,700	13,740	13,780	13,820
Professional and Contracted Services	1,550	1,600	1,650	1,700
Materials and Supplies	39,750	19,750	19,750	19,750
<b>Total Expenses</b>	<b>168,470</b>	<b>150,700</b>	<b>152,960</b>	<b>155,280</b>
<b>Total Net Operating Cost</b>	<b>(163,470)</b>	<b>(150,700)</b>	<b>(152,960)</b>	<b>(155,280)</b>

### Notes to Budget Details – Communications

- Materials and Supplies includes Rebranding supplies in 2023.



# 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

	2023	2024	2025	2026
<b>Revenues</b>				
Sale of Goods and Services	12,900	12,900	12,900	12,900
Reimbursements	3,000	3,000	3,000	3,000
<b>Total Revenues</b>	<b>15,900</b>	<b>15,900</b>	<b>15,900</b>	<b>15,900</b>
<b>Expenses</b>				
Salaries, Benefits and Employer Costs	20,490	20,690	21,030	21,360
Insurance	250	260	270	280
Maintenance	8,000	18,000	8,000	18,000
Materials and Supplies	2,500	2,500	2,500	2,500
Additions to Operating Reserves	2,000	2,000	2,000	2,000
<b>Total Expenses</b>	<b>33,240</b>	<b>43,450</b>	<b>33,800</b>	<b>44,140</b>
<b>Total Net Operating Cost</b>	<b>(17,340)</b>	<b>(27,550)</b>	<b>(17,900)</b>	<b>(28,240)</b>

### Notes to Budget Details – Cemetery

- Concrete Runners – \$10,000, every two years under Maintenance

## Budget Details - Recreation Administration

	2023	2024	2025	2026
<b>Revenues</b>				
Sale of Goods and Services	26,000	26,500	26,500	27,000
Rentals	10,000	10,000	10,000	10,000
County of Barrhead Contribution	25,000	25,000	25,000	25,000
Federal Grants	2,500	2,500	2,500	2,500
<b>Total Revenues</b>	<b>63,500</b>	<b>64,000</b>	<b>64,000</b>	<b>64,500</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	272,350	276,880	281,510	286,230
Training, Travel and Communications	17,900	17,070	17,250	17,440
Professional and Contracted Services	23,660	20,200	20,200	20,200
Insurance	3,450	3,570	3,700	3,840
Equipment Maintenance	5,020	5,500	5,800	6,000
Materials and Supplies	40,210	40,510	40,810	41,210
Write-Offs	100	100	100	100
<b>Total Expenses</b>	<b>362,690</b>	<b>363,830</b>	<b>369,370</b>	<b>375,020</b>
<b>Total Net Operating Cost</b>	<b>(299,190)</b>	<b>(299,830)</b>	<b>(305,370)</b>	<b>(310,520)</b>

### Notes to Budget Details – Recreation Administration

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

## Budget Details - Arena

	2023	2024	2025	2026
<b>Revenues</b>				
Sale of Goods and Services	250	250	250	250
Franchise Fees, Rentals, Licenses, Permits	250,600	257,600	259,600	264,300
Receivable from Local Government	155,000	155,000	155,000	155,000
<b>Total Revenues</b>	<b>405,850</b>	<b>412,850</b>	<b>414,850</b>	<b>419,550</b>
<b>Expenses</b>				
Salaries and Benefits	325,500	329,700	335,630	341,660
Training, Travel and Communications	14,750	15,000	15,260	15,540
Professional and Contracted Services	360	360	360	360
Insurance	32,500	34,100	35,780	37,540
Building, Vehicle and Equipment Maintenance	67,100	64,400	65,400	66,400
Materials, Supplies, Chemicals	33,600	33,900	34,220	34,550
Utilities	141,400	148,020	154,960	162,230
Additions to Operating Reserves	2,500	2,500	2,500	2,500
Contribution to Capital	50,000	50,000	50,000	50,000
<b>Total Expenses</b>	<b>667,710</b>	<b>677,980</b>	<b>694,110</b>	<b>710,780</b>
<b>Total Net Operating Cost</b>	<b>(261,860)</b>	<b>(265,130)</b>	<b>(279,260)</b>	<b>(291,230)</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 - Aquatics Centre

	2023	2024	2025	2026
<b>Revenues</b>				
Sale of Goods and Services	309,250	321,250	331,750	341,250
Aquatics Centre Rental	10,000	10,000	10,000	10,000
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>476,750</b>	<b>486,250</b>	<b>496,750</b>	<b>506,250</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	824,530	830,480	836,550	843,270
Training, Travel and Communications	27,520	29,370	29,730	30,110
Professional and Contracted Services	18,300	16,300	16,300	16,300
Insurance	38,000	39,900	41,900	44,000
Building and Equipment Maintenance	31,500	32,000	32,500	33,000
Materials, Supplies, Chemicals	72,750	73,750	74,750	75,750
Utilities	244,300	256,330	268,960	282,210
Bank Charges	3,500	3,500	3,500	3,500
Contribution to Capital	50,000	50,000	50,000	50,000
<b>Total Expenses</b>	<b>1,310,400</b>	<b>1,331,630</b>	<b>1,354,190</b>	<b>1,378,140</b>
<b>Total Net Operating Cost</b>	<b>(833,650)</b>	<b>(845,380)</b>	<b>(857,440)</b>	<b>(871,890)</b>
Note: Debenture Payment	290,570	290,570	290,570	290,570
(Funded by separate property tax rate, not part of the Total Net Operational 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

	2023	2024	2025	2026
<b>Revenues</b>				
Rentals, Reimbursements	10,300	10,300	10,300	10,300
County of Barrhead Contribution	4,000	4,000	4,000	4,000
Provincial Grants	76,460	76,460	76,460	76,460
Revenues from Operating Reserves	5,650	0	0	0
<b>Total Revenues</b>	<b>96,410</b>	<b>90,760</b>	<b>90,760</b>	<b>90,760</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	165,700	167,670	170,240	172,720
Training, Travel and Communications	6,810	6,810	6,810	6,810
Professional and Contracted Services	10,000	10,000	10,000	10,000
Insurance	6,850	7,190	7,550	7,930
Building, Vehicle and Equipment Maintenance	76,300	93,300	76,300	79,300
Materials and Supplies	24,500	25,100	25,730	26,390
Utilities	8,650	9,070	9,510	9,970
<b>Total Expenses</b>	<b>298,810</b>	<b>319,140</b>	<b>306,140</b>	<b>313,120</b>
<b>Total Net Operating Cost</b>	<b>(202,400)</b>	<b>(228,380)</b>	<b>(215,380)</b>	<b>(222,360)</b>

### Notes to Budget Details – Parks

- Provincial MSI Operating Grant Revenue estimated for future three years.
- 2024 Maintenance includes tree pruning - \$14,000
- County of Barrhead contribution toward Weed Control Program, Communities in Bloom





## Budget Details - Sportsground

	2023	2024	2025	2026
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	36,430	37,000	37,570	38,230
Training and Travel	320	320	320	320
Professional and Contracted Services	2,600	2,600	2,600	2,600
Insurance	6,800	7,140	7,500	7,880
Building and Equipment Maintenance	8,000	8,000	16,000	8,000
Materials and Supplies	2,000	2,000	2,000	2,000
Utilities	3,700	3,840	3,980	4,140
<b>Total Expenses</b>	<b>59,850</b>	<b>60,900</b>	<b>69,970</b>	<b>63,170</b>
 <b>Total Net Operating Cost</b>	 <b>(59,850)</b>	 <b>(60,900)</b>	 <b>(69,970)</b>	 <b>(63,170)</b>

### Notes to Budget Details – Sportsground

- 2025 Maintenance includes shale purchase of \$8,000

## Budget Details - Rotary Park

	2023	2024	2025	2026
<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	500	500	500	500
Materials and Supplies	2,000	2,000	2,000	2,000
Utilities	4,500	4,730	4,970	5,220
<b>Total Expenses</b>	<b>7,000</b>	<b>7,230</b>	<b>7,470</b>	<b>7,720</b>
 <b>Total Net Operating Cost</b>	 <b>13,000</b>	 <b>12,770</b>	 <b>12,530</b>	 <b>12,280</b>

## Budget Details - Bowling Alley

	2023	2024	2025	2026
<b>Revenues</b>				
Insurance Reimbursement	3,600	3,780	3,970	4,170
<b>Total Revenues</b>	<b>3,600</b>	<b>3,780</b>	<b>3,970</b>	<b>4,170</b>
<b>Expenses</b>				
Insurance	3,600	3,780	3,970	4,170
Building and Equipment Maintenance	4,000	4,000	4,000	4,000
Utilities	1,000	1,030	1,060	1,090
<b>Total Expenses</b>	<b>8,600</b>	<b>8,810</b>	<b>9,030</b>	<b>9,260</b>
 <b>Total Net Operating Cost</b>	 <b>(5,000)</b>	 <b>(5,030)</b>	 <b>(5,060)</b>	 <b>(5,090)</b>

## Budget Details - Curling Rink

	2023	2024	2025	2026
<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>				
Salaries, Benefits, Employer Costs	3,910	3,980	4,040	4,130
Insurance	7,300	7,670	8,050	8,450
Building and Equipment Maintenance	15,000	15,000	15,000	15,000
Materials and Supplies	2,000	2,000	2,000	2,000
Utilities	6,250	6,500	6,750	7,010
<b>Total Expenses</b>	<b>34,460</b>	<b>35,150</b>	<b>35,840</b>	<b>36,590</b>
<b>Total Net Operating Cost</b>	<b>(20,530)</b>	<b>(21,220)</b>	<b>(21,910)</b>	<b>(22,660)</b>

### Notes to Budget Details – Curling Rink

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

## Budget Details - Walking Trail

	2023	2024	2025	2026
<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	4,390	4,460	4,540	4,620
Maintenance	49,500	49,500	49,500	49,500
<b>Total Expenses</b>	<b>53,890</b>	<b>53,960</b>	<b>54,040</b>	<b>54,120</b>
<b>Total Net Operating Cost</b>	<b>(43,890)</b>	<b>(53,960)</b>	<b>(54,040)</b>	<b>(54,120)</b>

## Budget Details - Museum

	2023	2024	2025	2026
<b>Expenses</b>				
Utilities	530	550	570	590
<b>Total Expenses</b>	<b>530</b>	<b>550</b>	<b>570</b>	<b>590</b>
<b>Total Net Operating Cost</b>	<b>(530)</b>	<b>(550)</b>	<b>(570)</b>	<b>(590)</b>

## Budget Details - Tourism

	2023	2024	2025	2026
<b>Revenues</b>				
General Revenues	7,500	0	0	0
<b>Total Revenues</b>	<b>7,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	40,630	41,150	41,850	42,610
Promotional Materials, Advertising	69,500	69,500	69,500	69,500
General and Vehicle Maintenance	15,000	10,000	10,000	10,000
Materials and Supplies	14,750	14,750	14,750	14,750
Grants to Organizations	19,300	19,300	19,300	19,300
<b>Total Expenses</b>	<b>159,180</b>	<b>154,700</b>	<b>155,400</b>	<b>156,160</b>
<b>Total Net Operating Costs</b>	<b>(151,680)</b>	<b>(154,700)</b>	<b>(155,400)</b>	<b>(156,160)</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

	2023	2024	2025	2026
<b>Revenues</b>				
County of Barrhead Contribution	3,900	3,900	3,900	3,900
<b>Total Revenues</b>	<b>3,900</b>	<b>3,900</b>	<b>3,900</b>	<b>3,900</b>
<b>Expenses</b>				
Training, Travel and Communications	1,800	1,800	1,800	1,800
Materials and Supplies	5,000	4,500	4,500	4,500
Mileage/Rentals	1,000	1,500	1,500	1,500
<b>Total Expenses</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>	<b>7,800</b>
<b>Town of Barrhead Contribution</b>	<b>(3,900)</b>	<b>(3,900)</b>	<b>(3,900)</b>	<b>(3,900)</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

	2023	2024	2025	2026
<b>Expenses</b>				
Contribution to Library	122,620	125,740	126,160	126,590
<b>Total Expenses</b>	<b>122,620</b>	<b>125,740</b>	<b>126,160</b>	<b>126,590</b>
<b>Total Net Operating Cost</b>	<b>(122,620)</b>	<b>(125,740)</b>	<b>(126,160)</b>	<b>(126,590)</b>

### Notes to Budget Details – Library

- In 2023, the Town contribution to the Barrhead Public Library is \$22.30 per capita, plus utility assistance of approx. \$5,750, for a total of \$102,086. Slight increases have been estimated for the future three years.
- Contribution to Yellowhead Regional Library is \$4.54 per capita, for a total of \$20,534. Slight increases have been estimated for the future three years.

# OTHER

Contingency and Underlevies are budgets in a 'General' category.

## Budget Details - Contingency & Underlevies

	2023	2024	2025	2026
<b>Revenues</b>				
Revenues from Operating Reserves	43,650	43,650	43,650	43,650
<b>Total Revenues</b>	<b>43,650</b>	<b>43,650</b>	<b>43,650</b>	<b>43,650</b>
<b>Expenses</b>				
Underlevies - Expenses	2,500	0	0	0
Contribution to Capital	45,000	50,000	50,000	50,000
<b>Total Expenses</b>	<b>47,500</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>
<b>Total Net Operating Cost</b>	<b>(3,850)</b>	<b>(6,350)</b>	<b>(6,350)</b>	<b>(6,350)</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.
- Underlevies are calculated on the requisition portion of unpaid property taxes in the previous taxation year and are collected in the current taxation year.
- Contribution to capital is for current and future capital reserves and projects.

## SUMMARY TOTALS

The following reports summarize the 2023 operating budget, plus the 3-year operating plans for 2024 to 2026.

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 2023 the Total Operating Budget was adopted with a surplus of \$10,520.00.

The deficits shown in the future 3 years, for 2024 to 2026, 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	2023	2024	2025	2026
Mayor & Council	-275,020	-280,220	-285,640	-291,100
Property Taxes	6,883,980	6,883,980	6,883,980	6,883,980
Requisitions	-1,584,470	-1,584,470	-1,584,470	-1,584,470
Aquatic Centre Debenture	-290,570	-290,570	-290,570	-290,570
Franchise Fees	1,000,000	1,035,000	1,040,000	1,050,000
Penalties & Costs On Taxes	35,000	35,000	35,000	35,000
Return on Investments	140,000	150,000	150,000	150,000
Administration & Computer	-948,510	-968,060	-998,380	-1,001,010
Policing /RCMP	-160,350	-270,710	-270,710	-270,710
Emergency Response Centre	-26,410	-27,300	-28,220	-29,160
Town Fire/Town ERC Costs	-385,220	-398,060	-394,600	-413,760
Bylaw Enforcement	-124,790	-122,500	-124,680	-126,900
Disaster Services, Safety, Public Health	-75,560	-73,840	-75,040	-76,250
Common Services & Roads	-1,734,970	-1,765,430	-1,799,880	-1,836,640
Airport	-17,010	-17,030	-21,050	-16,370
Storm Sewer	27,160	-27,530	-27,980	28,360
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	-30,430	-30,430	-30,430	-30,430
Recycle	0	0	0	0
Family & Community Support Services	-75,500	-75,500	-75,500	-75,500
Planning & Development	-115,730	-117,650	-119,600	-121,550
Communications	-163,470	-150,700	-152,960	-155,280
Cemetery	-17,340	-27,550	-17,900	-28,240
Recreation Administration	-299,190	-299,830	-305,370	-310,520
Arena	-261,860	-265,130	-279,260	-291,230
Aquatic Centre	-833,650	-845,380	-857,440	-871,890
Parks	-202,400	-228,380	-215,380	-222,360
Sportsground	-59,850	-60,900	-69,970	-63,170
Rotary Park	13,000	12,770	12,530	12,280
Bowling Alley	-5,000	-5,030	-5,060	-5,090
Curling Rink	-20,530	-21,220	-21,910	-22,660
Walking Trail	-43,890	-53,960	-54,040	-54,120
Museum	-530	-550	-570	-590
Tourism	-151,680	-154,700	-155,400	-156,160
Twinning	-3,900	-3,900	-3,900	-3,900
Library	-122,620	-125,740	-126,160	-126,590
Contingency & Underlevies	<u>-3,850</u>	<u>-6,350</u>	<u>-6,350</u>	<u>-6,350</u>
<b>Total Net Operating Cost Surplus/ (Deficit)</b>	<b>10,520</b>	<b>-181,870</b>	<b>-276,910</b>	<b>-379,670</b>

The Operating Costs – By Category shows the approved and adopted 2023 Total Operating Budget and the 2024 to 2026 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

	2023	2024	2025	2026
<b>Revenues</b>				
Property Taxes	6,883,980	6,883,980	6,883,980	6,883,980
Sale of Goods and Services	4,463,790	4,534,250	4,620,740	4,691,720
Franchise Fees, Rentals, Licenses, Permits	1,815,990	1,874,050	1,888,250	1,910,130
Town and County Contributions	1,455,830	1,481,550	1,475,870	1,515,230
Federal Grants	2,500	2,500	2,500	2,500
Provincial Grants	492,470	468,340	468,340	468,340
Revenues from Operating Reserves	109,800	43,650	43,650	43,650
<b>Total Revenues</b>	<b>15,224,360</b>	<b>15,288,320</b>	<b>15,383,330</b>	<b>15,515,550</b>
<b>Expenses</b>				
Salaries, Benefits, Employer Costs	5,005,420	5,088,280	5,173,630	5,260,970
Council Fees and Per diems	222,680	227,540	247,520	237,640
Fire Fees and Guardians	207,390	212,060	215,600	219,200
Training, Travel and Communications	396,090	423,580	403,190	429,910
Professional and Contracted Services	2,128,600	2,213,640	2,215,840	2,217,960
Insurance	287,300	301,550	316,580	332,340
Building, Vehicle and Equipment Maintenance	969,970	970,500	955,950	965,300
Materials, Supplies, Chemicals	1,040,380	1,022,020	1,038,060	1,054,610
Utilities	1,092,530	1,144,320	1,198,560	1,255,530
Rentals, Purchase Program	7,000	7,500	7,500	7,500
Contribution to Regional Fire, Emergency Response Centre, Airport, FCSS, Library	992,270	1,008,250	1,009,230	1,024,140
Grants to Organizations	20,300	20,300	20,300	20,300
Debenture Payments, Bank Charges	296,270	296,270	296,270	296,270
Requisitions	1,584,470	1,584,470	1,584,470	1,584,470
Write-Offs	2,600	2,600	2,600	2,600
Landfill Closure/Post Close	30,430	30,430	30,430	30,430
Underlevies - Expenses	2,500	0	0	0
Additions to Operating Reserves	7,150	9,650	9,650	9,650
Contribution to Capital	920,490	907,230	934,860	946,400
<b>Total Expenses</b>	<b>15,213,840</b>	<b>15,470,190</b>	<b>15,660,240</b>	<b>15,895,220</b>
<b>Total Net Operating Cost Surplus/(Deficit)</b>	<b>10,520</b>	<b>-181,870</b>	<b>-276,910</b>	<b>-379,670</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 2032 have been identified.

## MULTI-YEAR CAPITAL PLAN - 2023 Budget and 2024 to 2032 Plan

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>Capital Expenses</b>										
<b>12 Administration</b>										
1201-Admin - 0001 - Council, Committee, Admin. - Computer Equip.	30,000	30,000	70,000	40,000	30,000	30,000	80,000	40,000	40,000	40,000
1201-Admin - 0004 - Telephone System Upgrades		12,000								
1201-Admin - 0006 - Administration Office Windows	3,000									
1201-Admin - 0007 - Administration Security Doors	20,000									
<b>Total: 12 Administration</b>	<b>53,000</b>	<b>42,000</b>	<b>70,000</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>23 Fire &amp; ERC</b>										
2301-Fire - 0001 - 2019 Dodge - Command 1 Truck (2030)								125,000		
2301-Fire - 0002 - 2014 Dodge - Command 2 Truck (2023)	125,000									
2301-Fire - 0003 - 2006 Freightliner - Engine 33 (2025)			800,000							
2301-Fire - 0004 - 2021 Fort Garry Fire Engine - Engine 37 (2040)										800,000
2301-Fire - 0006 - 2008 Freightliner Fire Truck - Tender 34 (2032)										350,000
2301-Fire - 0008 - 2020 RAT 1 (2030)								250,000		
2301-Fire - 0009 - 2012 Polaris Side By Side - Wildland 1 (2024)		40,000								
2301-Fire - 0010 - 2007 Pierce Platform - Tower 6 (2027)					1,750,000					
2301-Fire - 0011 - AFRACS Radios (3)	20,000									
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>162,850</b>	<b>40,000</b>	<b>800,000</b>		<b>1,750,000</b>			<b>455,000</b>		<b>1,150,000</b>
<b>26 Enforcement</b>										
2601-Enforcement - 0002 - New Vehicle (2027)					65,000					
<b>Total: 26 Enforcement</b>					<b>65,000</b>					

# MULTI-YEAR CAPITAL PLAN - 2023 Budget and 2024 to 2032 Plan

Capital Expenses	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>31 Public Works</b>										
3101-Common - 0001 - Asphalt Recycler (2024)		165,000								
3101-Common - 0002 - Concrete -Town Yard	25,000									
3101-Common - 0003 - Snowblower Unit (2027)					150,000					
3101-Common - 0004 - Cold Storage - Bldg. Addition			20,000							
3101-Common - 0006 - Backhoe (2030)								160,000		
3101-Common - 0007 - Loader (2024)		250,000								
3101-Common - 0009 - Sweeper (2035)										350,000
3101-Common - 0010 - Tandem Gravel Truck (2024)		160,000								
3101-Common - 0011 - Flat Deck Truck (2024), 1/2 Ton Future		66,000		60,000		60,000		60,000		60,000
3101-Common - 0013 - Overhead Crane (2029)							100,000			
3101-Common - 0014 - Concrete Crushing/Stock Piles (2025)			100,000							
3101-Common - 0016 - Skid Steer (2027)					54,000					
3101-Common - 0020 - Welder/Trailer (2031)									17,000	
3101-Common - 0021 - Bomag Packer (2032)										35,000
3101-Common - 0023 - Tractor (2028)						78,000				
3101-Common - 0024 - Generator (2035)										68,000
3101-Common - 0026 - Air Compressor (2029)							19,000			
3101-Common - 0027 - Articulated Manlift (2029)							102,000			
3101-Common - 0028 - Forklift (2030)								42,000		
3101-Common - 9996 - Add to Reserve		55,000	55,000	60,000	60,000	60,000	60,000	65,000	65,000	65,000
3101-Common - 9997 - Add Int. to Reserve	6,593	7,200	7,400	8,500	9,700	10,500	12,000	14,000	15,000	15,000
3201-Roads - 0001 - Parking (Downtown)		42,000								

## MULTI-YEAR CAPITAL PLAN - 2023 Budget and 2024 to 2032 Plan

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>Capital Expenses</b>										
3201-Roads - 0002 - Sidewalk (New)	30,000	60,000	90,000	60,000	90,000	60,000	90,000	65,000	65,000	90,000
3201-Roads - 0003 - Streetlights - 8 LED (57 Ave 2024)		25,000		28,000						
3201-Roads - 0004 - 61 Avenue - 43 - 47 Street (2030)								800,000		
3201-Roads - 0005 - Mehden Road Asphalt, Base Work (pt local improvement) - 2026				300,000						
3201-Roads - 0007 - Town Commercial Land Development (Debenture)		2,500,000								
3201-Roads - 0008 - 57 Avenue, 48 Street - 46 Street				650,000						
3201-Roads - 0009 - Future Street Program	10,000									
3201-Roads - 0014 - 49A Street (2024)	60,000	1,121,000								
3201-Roads - 0015 - 51 Ave, 47 Street to Hwy 33) (2027)					648,000					
3201-Roads - 0020 - 47 Street, 51 - 53 Avenue (2027)					864,000					
3201-Roads - 0021 - 48 Street, 51-52 Avenue (2027)					864,000					
3201-Roads - 0023 - 43 Street, 53-61 Avenue (2033)										1,500,000
3201-Roads - 0026 - 59 Avenue/43 Street Access (2026)				55,000						
3201-Roads - 0027 - Beaver Brook 50 Ave/West Boundary Access (2027)							45,000			
3201-Roads - 0029 - 53 Avenue Overlay (2023)	150,000									
3201-Roads - 0030 - 50 Avenue, 58 to 60 Street Overlay	150,000									
3201-Roads - 9998 - Add to Reserves		60,000	70,000	70,000	70,000	70,000	70,000	80,000	80,000	80,000
3701-Storm - 0001 - 57 Avenue, 48 Street to 46 Street (2024)				185,000						
3701-Storm - 0002 - 61 Avenue - 43 Street (2024)								200,000		
3701-Storm - 0006 - 49A Street (2024)		327,100								
3701-Storm - 0007 - 51 Avenue (2024)		189,000								
3701-Storm - 0008 - 47 Street (2027)					252,000					
3701-Storm - 0009 - 53 Street (2033)										126,000
3701-Storm - 0010 - 48 Street (2024)		252,000								

# MULTI-YEAR CAPITAL PLAN - 2023 Budget and 2024 to 2032 Plan

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>Capital Expenses</b>										
3701-Storm - 0011 - 48 Street (52-53 Ave) 2030								126,000		
3701-Storm - 0012 - 43 Street (43-61 Ave) 2033										150,000
<b>Total: 31 Public Works</b>	<b>431,593</b>	<b>5,279,300</b>	<b>342,400</b>	<b>1,476,500</b>	<b>3,061,700</b>	<b>338,500</b>	<b>498,000</b>	<b>1,612,000</b>	<b>242,000</b>	<b>2,539,000</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 - 0002 - Bulk Water System (From 2022)	85,000									
4101-Water - 0003 - 48A Street Water to Property Owners (part local improvement)		150,000								
4101-Water - 0004 - Reservoir Ind. Pk. Eng, pump sys. - Engineering	50,000									
4101-Water - 0006 - 61 Avenue - 43 Street (2030)								150,000		
4101-Water - 0008 - 49A Street (2024)		467,200								
4101-Water - 0009 - 51 Avenue (2024)		270,000								
4101-Water - 0010 - 47 Street (2027)					360,000					
4101-Water - 0011 - 53 Street (2033)										180,000
4101-Water - 0012 - 57 Avenue, 46-48 Street (2024)				135,000						
4101-Water - 0013 - 48 Street (51-52 Ave) 2024		360,000								
4101-Water - 0014 - 48 Street (52-53 Ave) 2030								180,000		
4101-Water - 0016 - Industrial Park Reservoir Roof	35,000									
4101-Water - 9998 - Add to Reserves	367,060	342,110	367,560	382,870	388,000	403,000	453,000	503,000	513,000	523,000
4101-Water - 9999 - Add Int. to Reserves	10,000	20,000	25,000	29,000	30,000	32,000	34,000	35,500	36,000	36,500
<b>Total: 4101 Water</b>	<b>547,060</b>	<b>1,609,310</b>	<b>392,560</b>	<b>546,870</b>	<b>778,000</b>	<b>435,000</b>	<b>487,000</b>	<b>868,500</b>	<b>549,000</b>	<b>739,500</b>

## MULTI-YEAR CAPITAL PLAN - 2023 Budget and 2024 to 2032 Plan

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>Capital Expenses</b>										
<b>4201 Sewer</b>										
4201-Sewer - 0002 - Fencing Lagoon Area (over 6 yrs to 2025)		30,000	30,000							
4201-Sewer - 0003 - Lagoon - Berm Rehab.	10,000									
4201-Sewer - 0004 - RV Dumping Station				100,000						
4201-Sewer - 0005 - 61 Avenue - 43 Street (2030)								100,000		
4201-Sewer - 0009 - Sewer Vacuum Truck (Replace Unit 53 Sewer Trk)		665,000								
4201-Sewer - 0010 - Waste Water Plant (Lagoon) Upgrades	350,000	150,000								
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 (2024)		420,700								
4201-Sewer - 0016 - 51 Avenue (2024)		243,000								
4201-Sewer - 0017 - 47 Street (2027)					324,000					
4201-Sewer - 0018 - 53 Street (2033)										162,000
4201-Sewer - 0019 - 57 Avenue (46-48 Street) 2024				150,000						
4201-Sewer - 0020 - 48 Street (51-52 Ave) 2024		324,000								
4201-Sewer - 0021 - 48 Street (52-53 Ave) 2030								162,000		
4201-Sewer - 0022 - 43 Street (53-61 Ave) 2033										100,000
4201-Sewer - 0024 - Main Lift Station Pump Rebuild	30,000									
4201-Sewer - 0026 - Main Lift Station Grinder (2025)			200,000							
4201-Sewer - 0028 - MCC Pump Control Panel	20,000									
4201-Sewer - 9998 - Add to Reserve	339,130	338,330	340,740	339,260	350,000	400,000	425,000	450,000	475,000	490,000
4201-Sewer - 9999 - Add Int. to Reserves	11,407	14,010	14,990	15,610	16,180	17,070	17,870	18,320	19,000	19,500
<b>Total: 4201 Sewer</b>	<b>760,537</b>	<b>2,185,040</b>	<b>1,135,730</b>	<b>754,870</b>	<b>690,180</b>	<b>417,070</b>	<b>442,870</b>	<b>730,320</b>	<b>494,000</b>	<b>921,500</b>

## MULTI-YEAR CAPITAL PLAN - 2023 Budget and 2024 to 2032 Plan

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>Capital Expenses</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 (2026) - 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	60,000	65,000
4301-Tradewaste - 9999 - Add Int. to Reserves	2,000	3,000	3,000	3,500	3,500	3,750	4,000	5,200	5,500	6,000
<b>Total: 4301 Trade Waste</b>	<b>52,000</b>	<b>53,000</b>	<b>53,000</b>	<b>53,500</b>	<b>488,500</b>	<b>63,750</b>	<b>64,000</b>	<b>515,200</b>	<b>65,500</b>	<b>71,000</b>
<b>4302 Landfill</b>										
4302-Landfill - 0001 - Site Survey/Reporting (2026)				30,000						
4302-Landfill - 0003 - Compactor 816F2 (2031)									425,000	
4302-Landfill - 0004 - 2005 963 Track Loader (2023)	660,000									
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 (2024)		85,000								
4302-Landfill - 0013 - Non-Compliance Rehab	30,000									
4302-Landfill - 0014 - Netting		18,000								
4302-Landfill - 9998 - Add to Reserves	4,500	14,500	19,500	19,500	19,500	19,500	24,500	24,500	24,500	25,000
<b>Total: 4302 Landfill</b>	<b>694,500</b>	<b>117,500</b>	<b>19,500</b>	<b>49,500</b>	<b>19,500</b>	<b>19,500</b>	<b>24,500</b>	<b>24,500</b>	<b>449,500</b>	<b>670,000</b>
<b>4303 Recycle</b>										
4303-Recycle - 0001 - Compactor (2028)						90,000				
4303-Recycle - 0002 - Shredder (2035)										15,000

## MULTI-YEAR CAPITAL PLAN - 2023 Budget and 2024 to 2032 Plan

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>Capital Expenses</b>										
4303-Recycle - 0003 - Baler (2035)										25,000
4303-Recycle - 9998 - Add to Reserve	14,800	22,290	22,060	19,770	19,000	19,500	20,000	21,000	21,500	22,000
<b>Total: 4303 Recycle</b>	<b>14,800</b>	<b>22,290</b>	<b>22,060</b>	<b>19,770</b>	<b>19,000</b>	<b>109,500</b>	<b>20,000</b>	<b>21,000</b>	<b>21,500</b>	<b>62,000</b>
<b>62 Communications</b>										
6201-Commun - 9990 - Contribution to Other Capital Function	132,500									
<b>Total: 62 Communications</b>	<b>132,500</b>									
<b>72 Rec and Culture</b>										
5601-Cemetery - 0002 - Fencing Around Unmarked Plots	10,000									
7201-Recreation - 0005 - Blue Heron Statue		60,000								
7202-Arena - 0001 - Zamboni		170,000								
7202-Arena - 0004 - Dehumidifier				150,000						
7202-Arena - 0007 - Concrete Behind Arena	27,000	100,000								
7202-Arena - 0009 - Rubber Floor Dress/Hallway (2029)							120,000			
7202-Arena - 0011 - Rink Boards - Zamboni Area (2024, 2029)		34,000					200,000			
7202-Arena - 0012 - Godberson Rotary Room Flooring/Sports Floor (2024)		40,000								
7202-Arena - 0015 - Ice Edger (2027)					10,000					
7202-Arena - 0016 - Ice Plant Retrofit	100,000									
7202-Arena - 0018 - Concession Equipment (Coolers)		35,000								
7202-Arena - 0019 - Player Bench Flooring (2029)							80,000			
7202-Arena - 0025 - Outdoor Rink Cover		1,250,000								
7202-Arena - 9998 - Add to Reserves	50,000	52,000	52,000	52,000	52,000	55,000	55,000	55,000	55,000	56,000
7202-Arena Building - 9997 - Add Int. to Reserves	1,000	2,000	2,000	2,000	2,000	2,500	2,500	2,500	2,500	2,500
7202-Arena Zamboni - 9999 - Add Int. To Reserves	1,000	1,000	1,000	1,100	1,100	1,100	1,100	1,100	1,100	1,100



## MULTI-YEAR CAPITAL PLAN - 2023 Budget and 2024 to 2032 Plan

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>Capital Expenses</b>										
7203-Pool - 0002 - Aquatic Stairs		9,000								
7203-Pool - 0009 - Dive Blocks (2024)		12,000								
7203-Pool - 0010 - Drain Covers (every 10 years)					15,400					
7203-Pool - 0012 - Sound System			35,000							
7203-Pool - 0014 - Lobby Party Room		10,000								
7203-Pool - 0018 - Pool Wibbit			5,000							
7203-Pool - 0019 - Pool Circulation Pumps	60,000									
7203-Pool - 0021 - Security Cameras		16,000								
7203-Pool - 0022 - Floor Scrubber	10,000									
7203-Pool - 0023 - Water Features	8,000	8,000	8,000							
7203-Pool - 0024 - Keyless Entry to Building	7,000									
7203-Pool - 9998 - Add to Reserve	50,000	52,000	52,000	52,000	52,000	55,000	55,000	55,000	55,000	56,000
7203-Pool - 9999 - Add Interest to Reserve	5,000	6,000	6,000	7,000	7,000	7,000	7,000	7,000	7,000	8,000
7204-Parks - 0001 - 1 Ton Tilt Deck Truck (Used)		45,000								
7204-Parks - 0002 - 1 New 1/2 Ton	57,000		60,000		60,000		60,000		60,000	
7204-Parks - 0003 - Playground Equipment - Lion's Park (2025)			120,000							
7204-Parks - 0006 - John Deere 997 Zero Turn (4 Mowers, Rotate Replacements)	31,500		27,500		28,000		28,500		29,000	
7204-Parks - 0007 - Off-Leash Dog Park - Agility Equipment		9,100								
7204-Parks - 0009 - 2013 Gator Trade In (Bobcat Style)			105,000							
7204-Parks - 0011 - All Wheels Park Flush Toilet		100,000								
7204-Parks - 0012 - Trailer - Flat Deck	4,000									
7204-Parks - 0013 - Skid Steere (2029)							54,000			
7204-Parks - 0014 - Community Garden - fencing, soil, toilet, etc.	20,000									
7204-Parks - 0015 - Lions Park Walking Trail (2024)		125,000								

## MULTI-YEAR CAPITAL PLAN - 2023 Budget and 2024 to 2032 Plan

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>Capital Expenses</b>										
7204-Parks - 0016 - Garbage Cans With Lids (Downtown)				20,000						
7204-Parks - 0021 - Denthor Park - Walking Trail (2024)		100,000								
7204-Parks - 0026 - Labrynth	10,000	10,000	10,000							
7204-Parks - 0027 - Musical Playground	50,000									
7204-Parks - 9998 - Add to Reserve		33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	35,000
7204-Parks - 9999 - Add Int. to Reserve	1,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
7205-Sportsground - 0002 - All-Wheels Park	100,000	75,000	50,000							
7205-Sportsground - 0004 - Toilet Building Upgrades							20,000			
7205-Sportsground - 0005 - Splash Park Module	8,500									
7205-Sportsground - 0010 - Pickleball Court (2025)			350,000							
7205-Sportsground - 0012 - Tennis Court Posts		13,000								
7205-Sportsground - 0013 - Splash Park Rubber Asphalt			150,000							
7205-Sportsground - 9998 - Add to Reserve		20,000	20,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
7205-Sportsground - 9999 - Add Int. to Reserve	3,000	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		250,000								
7207-Bowling Alley - 9998 - Add to Reserve		20,000	20,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000
7209-Curling Rink - 0006 - Kitchen Flooring, Insulate Hot & Cold Water (Low Priority)				50,000						
7209-Curling Rink - 0007 - Fire Alarm System (2025)			150,000							
7209-Curling Rink - 0008 - Compressor Overhaul			20,000							
7209-Curling Rink - 9998 - Add to Reserve		20,000	20,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000
7210-Walking Trail - 0001 - Solar Pathway Lights/Boardwalk	35,000									
7210-Walking Trail - 0002 - Boardwalk Observation Decks	115,000									
7210-Walking Trail - 9998 - Add to Reserve		8,300	8,300	8,300	8,300	8,300	8,300	8,400	8,400	8,400
<b>Total: 7201 Recreation Administration</b>	<b>764,000</b>	<b>2,690,400</b>	<b>1,309,800</b>	<b>460,400</b>	<b>353,800</b>	<b>246,900</b>	<b>809,400</b>	<b>257,000</b>	<b>346,000</b>	<b>262,000</b>

## MULTI-YEAR CAPITAL PLAN - 2023 Budget and 2024 to 2032 Plan

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
<b>Capital Expenses</b>										
<b>7401 Tourism</b>										
7401-Tourism - 0001 - Downtown/Industrial Enhancements (5 Year Plan)	15,000	15,000	15,000							
7401-Tourism - 0004 - Art Sculptures		75,000								
7401-Tourism - 0005 -Heron Island Upgrades	27,500									
<b>Total: 7401 Tourism</b>	<b>42,500</b>	<b>90,000</b>	<b>15,000</b>							
<b>9701 Other</b>										
9701-General - 9990 - Transfer to Other Function	145,000									
9701-General - 9998 - Add to Reserves	45,000		60,000		80,000		90,000		90,000	
9701-General - 9999 - Add Int. to Reserves	9,000	17,000	17,000	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>209,000</b>	<b>27,000</b>	<b>87,000</b>	<b>28,000</b>	<b>108,000</b>	<b>28,000</b>	<b>118,000</b>	<b>28,000</b>	<b>118,000</b>	<b>28,000</b>
<b>Total Capital Expenses</b>	<b><u>3,864,340</u></b>	<b><u>12,155,840</u></b>	<b><u>4,252,050</u></b>	<b><u>3,429,410</u></b>	<b><u>7,369,680</u></b>	<b><u>1,688,220</u></b>	<b><u>2,549,770</u></b>	<b><u>4,551,520</u></b>	<b><u>2,331,500</u></b>	<b><u>6,483,000</u></b>

**COUNCIL REPORTS  
AS OF MARCH 28, 2023**

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



## **Regular Board Meeting Minutes**

Thursday, February 16<sup>th</sup>, 2023

### **Present**

Judy Bradley – Chair  
Dan Garvey – Vice Chair  
Leslie Penny – Secretary/Treasurer  
Karen Gariepy – Executive Director  
Kay Roberts – Finance  
Terese Koch – Recording Secretary  
Anthony Oswald, Sally Littke, Paul Properzi, Dausen Kluin,

### **Absent/ Regrets**

Bill Lane, Mark Oberg

### **1) Call to Order:**

The regular meeting of the Barrhead & District Family and Community Support Services Society was called to order by Judy Bradley at 9:33

### **2) Acceptance of Agenda – Additions/Deletions**

23/01-01

Moved by Dausen Kluin to accept the agenda, seconded by Leslie Penny

Carried

### **3) Board Presentation – Trisha Enman**

- Christmas programs were a learning curve but went smoothly.
- Welcome Baskets are being updated to include more community information.
- Volunteer Appreciate Event – Wednesday, April 19<sup>th</sup> from 10:30am to 1pm at Bethel Pentecostal Church. Lots of involvement from school youth. Guest speakers are DeHerds.
- In-School Mentor Program has high school students mentoring the junior high kids which is exciting.
- Compass – no interest
- Snow Angels – limited volunteers. Looking at other options.
- Block party program
- Community Development Incentives has the Beavers presenting for black history month.
- Coats for Kids – not working well and Trisha is looking to find a way to work with the thrift stores in town.
- Food Bank – same numbers in 2022 but increasing in 2023.
- Looking into ideas to do a town food drive.

**4) Items for Approval**

23/01-02      a) Moved by Leslie Penny to accept the minutes of the regular Board meeting for Barrhead and District FCSS Society from December 15, 2022. Seconded by Sally Littke. Carried

23/01-03      b) Financial Statements.  
Moved by Leslie Penny to accept the financial statements for the 80/20 General Account, Community Account and Casino Account for the period ending, December 31<sup>st</sup>, 2022 and January 31<sup>st</sup> 2023 as presented. Seconded by Dausen Kluin. Carried

**5) New Business**

a) Framed Print Fundraising – At present the framed prints are displayed at the Co-Op food store, Fountain Tire, and Sobey's Liquor Store. We are looking for other locations to add. The name of the company is Funding Innovation. For more information please go to their website at <https://fundinginnovation.ca/>

**6) Old business**

23/01-04      a) Storage  
Moved by Sally Littke that, pending approval from the Town of Barrhead, FCSS will purchase a Sea Can for storage using funds from the Community account. Seconded by Leslie Penny. Carried

**7) Items for Information**

a) Director's Report – Please see Karen's report and attachments for more information.

- AAIP
- WeCan
- Poverty Simulation – October 20<sup>th</sup>, 2023
- Housing and Service Needs Estimation Survey
- Milk Program
- Affordability – Pool Passes

b) Introduction to Farm Culture

c) Recovery-Oriented Systems of Care: The Alberta Model

d) FCSS Association of Alberta Webinar

23/01-05      Motioned by Dausen Kluin to accept the above items for information. Seconded by Leslie Penny Carried

**8) Board Development**

a) Building Better Boards

**9) In Camera**

a) Nothing at this meeting.

10) Next Meeting  
March 16<sup>th</sup>, 2023

11) Adjournment

23/01-06

Moved by Leslie Penny to adjourn the meeting at 11:31 am.  
Seconded by Sally Little.

Carried

**Barrhead & District Family and Community Support Services Society  
Regular Board Meeting of February 17th, 2022**

Judy Bradley  
Laure Koch

Chairperson

Recording Secretary

## REQUEST FOR DECISION

---

**To:** Town Council  
**From:** Edward LeBlanc, CAO  
**cc:** File  
**Date:** March 28, 2023  
**Re:** Correspondence Items

---

**Item (a)** Letter from Barrhead & District 4-H Beef & Sheep Committee, regarding an invitation to speak at the Barrhead & District 4-H Beef & Sheep Achievement Day opening ceremonies.

**Recommendation:**

Council accepts the letter from Barrhead & District 4-H Beef & Sheep Committee, regarding the invitation to speak at the Barrhead & District 4-H Beef & Sheep Achievement Day opening ceremonies, as information.

**Administration's comments:**

Members of Council should inform Administration if they are available to attend the function and if a member is prepared to say a few words at the opening ceremonies.

**Item (b)** Email dated March 14, 2023 from Mr. Kevin Brezinski, Office of the Alberta Ombudsman, informing Council that he was recently sworn in as Alberta's tenth Ombudsman.

**Recommendation:**

Council accepts the email dated March 14, 2023 from Mr. Kevin Brezinski, Office of the Alberta Ombudsman, informing Council that he was recently sworn in as Alberta's tenth Ombudsman, as information.

(Original signed by the CAO)  
Edward LeBlanc  
CAO



RECEIVED  
MAR 13 2023

Barrhead & District 4-H Beef & Sheep Committee  
c/o Amber Properzi  
RR#3  
Barrhead, AB T7N 1N4



**CANADA**  
4-H Alberta

Town of Barrhead  
5014-50 Avenue  
Barrhead, AB T7N 1A2

Attn: Mayor & Council of Barrhead

**Re: Barrhead & District 4-H Beef & Sheep Achievement Day**

It is that time of year again when the Beef & Sheep Committee is making arrangements for the annual Beef & Sheep Achievement Day. The committee would like to invite you to attend our Achievement Day and we would be honoured if you would say a few words to the 4-H members at the opening ceremonies. Our members always appreciate the feedback they receive from our distinguished guests.

Our Achievement Day is being held **May 29<sup>th</sup>, 2023** at the Barrhead Ag Barn.

Opening ceremonies will start at 9:00 am with show starting at 9:30 am.

Please advise myself at the address noted above, phone me at (780) 674-1648 (cell phone) or e-mail me at [amberproper.zi@gmail.com](mailto:amberproper.zi@gmail.com) to let me know if you will be able to attend that day. I look forward to hearing from you in regards and do hope schedules will allow you to attend our event.

Sincerely,

Amber Properzi  
Secretary  
Barrhead & District Beef and Sheep Council

## Edward LeBlanc

---

**From:** Communications  
**Sent:** March 14, 2023 1:14 PM  
**To:** Communications  
**Subject:** [EXTERNAL] - A message from the Alberta Ombudsman  
**Attachments:** OM B-Brochure\_web.pdf; omb-poster.jpg

You don't often get email from [communications@ombudsman.ab.ca](mailto:communications@ombudsman.ab.ca). [Learn why this is important](#)

Good afternoon!

People relying on government programs expect fair treatment when a decision affects their lives and wellbeing. Most of the time, public services are delivered effectively and, in the public's best interest. However, when problems arise, the Ombudsman's office is here to listen and objectively investigate complaints.

Recently, I was honoured to be sworn in as Alberta's tenth Ombudsman. The purpose of this email is to introduce myself and my office to public agencies, advocacy services and organizations serving people who may be struggling. If your organization recognizes a person is feeling stuck or uncertain as to how to move their complaint forward, we may be able to help. Complaints can be submitted in a variety of ways, including through our secure online complaint form, email, and regular mail. We have [promotional material](#) to help or this video explains [how](#) to complain.

Some of you may have collaborated with our office before, or this may be the first time you have heard of us. If you are interested in learning more about the Ombudsman's role, the Canadian Council of Parliamentary Ombudsman is releasing a series of podcasts called *Making it Fair*. Our submission is episode four, **"No" is Never a Complete Sentence** and has just been released.

We hope you enjoy listening: <https://ccpo-ccop.ca/podcasts/>

Sincerely,

**Kevin Brezinski**  
Alberta Ombudsman  
OMB – 1-888-780-427-2756

[www.ombudsman.ab.ca](http://www.ombudsman.ab.ca)



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**Please note: Any materials prepared as a result of a complaint submitted to the Ombudsman, including the complaint itself, and any material produced by the Ombudsman, such as this email, cannot be used in any other proceedings, including before a board or court. This applies whether you or the Ombudsman have possession of any of these materials.**

## Our Mission

The Alberta Ombudsman provides oversight to ensure fair treatment through independent investigations, recommendations and education for all Albertans.

## Our Values

**Integrity. Respect. Accountability. Independence.**

We also value a working environment that embraces diversity, fosters personal and professional growth, collaboration and innovation.

## Our Role

### The Ombudsman:

- Is an independent Officer of the Legislative Assembly
- Does not report to any Minister, Executive Council or other individual
- Provides impartial and objective, third-party oversight
- Makes recommendations to improve decisions and/or decision-making processes



## Get in Touch

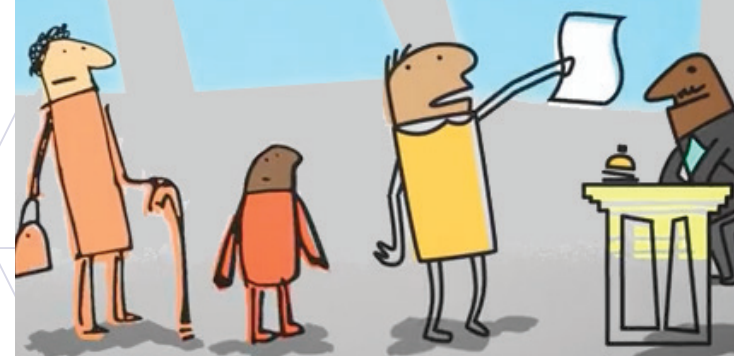
### Edmonton Office:

9925 – 109 Street NW, Suite 700  
Edmonton, Alberta T5K 2J8  
Phone: 780.427.2756  
Fax: 780.427.2759

### Calgary Office:

801 – 6 Avenue SW, Suite 2560  
Calgary, Alberta T2P 3W2  
Phone: 403.297.6185  
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Email: [info@ombudsman.ab.ca](mailto:info@ombudsman.ab.ca)  
Website: [www.ombudsman.ab.ca](http://www.ombudsman.ab.ca)  
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**Your voice  
of fairness.**

The Alberta Ombudsman is the office of last resort. If you have completed all available appeals and exhausted all available reviews, you may register a complaint with our office.

[www.ombudsman.ab.ca](http://www.ombudsman.ab.ca)

## Our Jurisdiction

The Ombudsman can investigate any administrative decision, recommendation, act or omission of:

- Alberta provincial government departments, agencies, boards and commissions
- Alberta municipalities
- Patient Concerns Resolution Process of Alberta Health Services
- Self-regulated health professions proclaimed under the *Health Professions Act* such as the Alberta College of Optometrists
- Other designated professional authorities such as accounting, forestry, veterinarian and agrologist professions

The Ombudsman cannot investigate:

- Decisions made by the Federal government
- Members of the Legislative Assembly
- Federal or municipal police forces
- Decisions made by universities or schools
- Decisions made by the courts
- Private businesses or private matters

# Making a Complaint

## HERE'S HOW

- 1 Complete our online complaint form at [www.ombudsman.ab.ca](http://www.ombudsman.ab.ca) or submit your complaint in writing should you not have access to the internet
- 2 Provide specific information about your complaint, your name and contact information (address, telephone number, email, etc.)
- 3 Identify in your complaint the name of the department, agency or organization you are complaining about; include names and titles of the individuals you have dealt with
- 4 Explain what you have done to resolve the problem and why you feel you were treated unfairly
- 5 Describe the result or outcome that you seek
- 6 Provide a copy of the final decision or latest correspondence you received to help us understand your complaint

## Complaint Received

Once the complaint has been received, the Ombudsman will review the information and determine if an investigation is warranted.

If your complaint is accepted, we will:

- Contact you and discuss your complaint
- Contact the department, agency, or designated professional organization and provide them an opportunity to respond
- Advise of the outcome of any investigation to the appropriate department, agency, or designated professional organization involved and
- Provide you with a letter explaining the final outcome of our investigation

The Alberta Ombudsman's office responds to complaints of unfair treatment by authorities and organizations identified in the *Ombudsman Act*.

If you are unsure if your complaint falls within the Ombudsman's jurisdiction, please contact us for further information. The Ombudsman is open, approachable and responsive to questions and concerns of Albertans seeking our assistance.

