



**AGENDA**  
**REGULAR MEETING OF THE BARRHEAD TOWN COUNCIL**  
**TUESDAY, FEBRUARY 27, 2018 AT 5:30 P.M.**  
**IN THE TOWN OF BARRHEAD COUNCIL CHAMBERS**

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

Present

Others Present

Regret

1. Call to Order
2. Consideration of Agenda (Additions - Deletions)
3. Confirmation of Minutes
  - (a) Regular Meeting Minutes – February 13, 2018
4. Public Hearings
  - (a) Public Hearing – Bylaw 01-2018, Land Use Bylaw Amendment
5. Delegations
  - (a) Delegation at 5:45 p.m. – Ms. Megan Perry, President of the Barrhead & District Chamber of Commerce
6. Old Business
  - (a) There is no Old Business
7. New Business
  - (a) Monthly Bank Statement
  - (b) Policy 26-011, Peace Officer Program Reporting Requirements
  - (c) 2017 Audited Financial Statements

8. Reports - The Council Reports

(a) Council Reports as of February 27, 2018

- Barrhead & District Social Housing Association
- Chamber of Commerce
- Family & Community Support Services Society
- Library Board/Yellowhead Regional Library Board

9. Minutes

(a) Barrhead & District Family & Community Support Services Society – January 18, 2018

10. Bylaws

(a) Bylaw 02-2018, Council Code of Conduct Bylaw

11. Correspondence

(a) Information Item

(i) AUMA Letter – Cannabis Legislation

12. For the Good of Council

13. Tabled Items

14. In-Camera

(a) Land – Pursuant to Section 16 of the FOIP Act

15. Adjourn

**MINUTES OF THE REGULAR MEETING OF THE BARRHEAD  
TOWN COUNCIL HELD TUESDAY, FEBRUARY 13, 2018,  
IN THE TOWN OF BARRHEAD COUNCIL CHAMBERS**

**PRESENT**

Mayor McKenzie, Crs: T. Assaf, D. Kluin, R. Klumph, S. Oswald, L. Penny and D. Smith

Officials: Martin Taylor, CAO, Kathy Vickery, Director of Corporate Services and Cheryl Callihoo, Director of Development & Legislative Services

Others: Barry Kerton, Barrhead Leader and Mark Cappis, 97.9 The Range

**ABSENT**

Condolences, thoughts and prayers to the Van Etten Family.

**CALL TO  
ORDER**

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

**AGENDA**

The agenda was reviewed.

036-18

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

- 5(b) Delegation – Athabasca Watershed Council to be rescheduled for a later date
- 7(e) Promotional Poster

CARRIED UNANIMOUSLY

**CONFIRMATION  
OF MINUTES**

The Minutes of the Town Council Regular Meeting of January 23, 2018, were reviewed.

037-18

Moved by Cr. Oswald that the Minutes of the Town Council Regular Meeting of January 23, 2018 be accepted as presented.

CARRIED UNANIMOUSLY

038-18

Moved by Cr. Penny that Council amend Motion 037-18 to say “be approved as presented.”

CARRIED UNANIMOUSLY

**RCMP  
DELEGATION**

Mayor and Council welcomed Sergeant Bob Dodds of the RCMP at 5:31 p.m.

Sergeant Bob Dodds introduced himself to the new Council members and provided an update and review of the statistics with Council.

He advised that they have 2 new members and another new member arriving April 1<sup>st</sup>.

Sergeant Dodds went through the Performance Plan with Council. He advised that they have no information regarding the Cannabis Legislation. He also discussed a neighbourhood watch program.

039-18

Moved by Cr. Penny that Sergeant Dodds’ RCMP report be accepted as information.

CARRIED UNANIMOUSLY

**EXITED**

Mayor and Council thanked Sergeant Bob Dodds for his presentation and he exited the Chambers at 6:00 p.m.

**AQUATICS CENTRE BUILDING  
NAMING RIGHTS**

The Agreement with the Barrhead Elks Lodge 332, which outlines the new terms of the building naming rights, is being brought back to Council for approval.

Martin Taylor, CAO reviewed with Council.

Council reviewed and discussed the name change on the building and the costs associated with the name change.

Martin Taylor, CAO discussed the name change and lighting on the building and advised that we have no estimates as to the costs.

Council requested cost estimates on the name change to the building. Administration will follow up the cost estimate on the signage.

040-18 Moved by Cr. Smith that Council defer the decision of the name change to a future meeting.

CARRIED UNANIMOUSLY

#### **AUMA – POLICE FUNDING**

The AUMA is requesting a new Police Funding Model to address the inequitable funding model currently in place, was received.

041-18 Moved by Cr. Smith that Council accept the AUMA letter, as information.

CARRIED

IN FAVOR: Mayor McKenzie, Crs.: T. Assaf,  
D. Kluin, R. Klumph, S. Oswald and  
D. Smith

OPPOSED: Cr. L. Penny

#### **SCHOOL BUS STOP SIGNS**

A letter from Pembina Hills School Division requesting the placement of school bus signs throughout the Town was reviewed.

Martin Taylor, CAO reviewed with Council and advised that administration will be meeting with Pembina Hills School Division staff on Wednesday, February 14, 2018 to review the placement of signs.

042-18 Moved by Cr. Penny that Council accept the Pembina Hills School Division letter, as information.

CARRIED UNANIMOUSLY

#### **TOWN ROAD REHABILITATION**

The breakdown for the Road Rehabilitation for 50<sup>th</sup> Avenue and 57<sup>th</sup> Avenue, from Associated Engineering, was reviewed.

Martin Taylor, CAO reviewed with Council.

043-18 Moved by Cr. Assaf that Council authorize Administration to move forward on a request for tender on the Road Rehabilitation.

CARRIED UNANIMOUSLY

#### **WASTEWATER TREATMENT UPGRADE PROJECT**

The cost estimate of \$1.6 million from the Engineers for the Wastewater Treatment Upgrade was received.

Martin Taylor, CAO reviewed with Council.

044-18 Moved by Cr. Klumph that Council authorize Administration to move forward on a request for tender on the Wastewater Treatment Upgrade Project.

CARRIED UNANIMOUSLY

#### **PROMOTIONAL POSTER**

Council discussed Olympian Melissa Lotholz, competing on February 20<sup>th</sup> in the Bobsleigh Skeleton.

There is an 8 foot poster endorsing and supporting Melissa Lotholz in her Olympic bid and Administration is already working on posters for endorsement and support for Melissa.

**REPORTS TO  
COUNCIL**

The following Reports to Council as of February 13, 2018, were reviewed:

- Barrhead Agricultural Society
- Regional Landfill Committee
- Twinning Committee
- Department Head Report

045-18

Moved by Cr. Kluin that the following Reports to Council as of February 13, 2018, be accepted as information:

- Barrhead Agricultural Society
- Regional Landfill Committee
- Twinning Committee
- Department Head Report

CARRIED UNANIMOUSLY

**MINUTES TO  
COUNCIL**

The following Minutes to Council were reviewed:

- Barrhead & District Social Housing Association – November 28, 2017
- Barrhead & District Regional Landfill Committee – February 6, 2018
- Barrhead Public Library – January 9, 2018
- Barrhead Public Library – Special Organization – January 17, 2018

046-18

Moved by Cr. Penny that the Minutes to Council be accepted as information.

CARRIED UNANIMOUSLY

**BYLAW 02-2018, THE COUNCIL  
CODE OF CONDUCT BYLAW**

Bylaw 02-2018, the Council Code of Conduct Bylaw, was reviewed.

Martin Taylor, CAO reviewed with Council.

047-18

Moved by Cr. Kluin that Council give Bylaw 02-2018, the Council Code of Conduct Bylaw, first reading and bring back to the next meeting of Council.

CARRIED UNANIMOUSLY

**INFORMATION  
ITEMS**

The following information items were reviewed:

- Alberta Municipal Affairs – Minister's Awards for Municipal Excellence
- GROWTH Alberta – Trail Revitalization
- Crossing Hwy 33 at 58 Avenue – Concern

Cr. Assaf suggested submitting something for the Minister's Awards for Municipal Excellence.

Discussion took place.

048-18

Moved by Cr. Assaf that the Town submit the Aquatics Centre Solar Project to the Minister's Awards for Municipal Excellence.

CARRIED UNANIMOUSLY

Council discussed the Trail Revitalization project and Administration will follow-up with GROWTH Alberta on the project.

Council reviewed the placement of a crosswalk at the corner of 58 Avenue and Hwy 33.

049-18

Moved by Mayor McKenzie that Administration send a letter to Alberta Transportation requesting a crosswalk at the corner of 58 Avenue and Hwy 33.

CARRIED UNANIMOUSLY

Administration will send an update letter to the concerned resident regarding the crosswalk request.

**FOR THE GOOD  
OF COUNCIL**

Mayor McKenzie discussed how informative and beneficial the Social Media Training that all of Council recently participated in.

**RECESSED**

050-18                      Moved by Cr. Assaf to recess the meeting at 6:45 p.m.  
CARRIED UNANIMOUSLY

**RECONVENED**

051-18                      Moved by Cr. Assaf to reconvene the meeting at 7:20 p.m.  
CARRIED UNANIMOUSLY

**IN-CAMERA – LAND UPDATE  
FOIP ACT SECTION 16**

052-18                      Moved by Cr. Assaf that Council go in-camera at 7:21 p.m.  
CARRIED UNANIMOUSLY

**OUT-OF-CAMERA**

053-18                      Moved by Cr. Assaf that Council come out-of-camera at 7:40 p.m.  
CARRIED UNANIMOUSLY

**ADJOURN**

054-18                      Moved by Cr. Smith that the Council Meeting be adjourned at 7:41 p.m.  
CARRIED UNANIMOUSLY

**TOWN OF BARRHEAD**

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Mayor, David McKenzie

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CAO, Martin Taylor



# REQUEST FOR DECISION

**Date:** February 27, 2018  
**To:** Mayor McKenzie & Members of Council  
**From:** Martin Taylor, CAO  
**Re:** Public Hearing – Bylaw 01-2018, Land Use Bylaw Amendment

## Summary

Bylaw 01-2018, Land Use Bylaw Amendment – Public Hearing at 5:30 p.m.

## Overview

Bylaw 01-2018 will rezone Plan 1621532, Block 9, Lots 2A and 2B (5202 & 5204 – 50 Avenue) from R2 – Residential to R3 – Residential.

The duplex on Lot 2B will remain and the old home on Lot 2A will be removed for the development of a possible duplex with basement suites (4-plex).

The amendment was advertised in the local paper as well as on the Town Website. Letters were sent to the adjacent Landowners as required under the MGA. To date the Town has received one phone call on the proposal and the caller had no objection to the amendment.

## Recommendations for Action

### *Recommendation #1*

That Council give Bylaw 01-2018, the Land Use Bylaw Amendment second and third readings.

Respectfully Submitted by:

A handwritten signature in blue ink, appearing to be 'MT' or similar initials, followed by a small 'for' in a cursive script.

Martin Taylor, CMC, CLGM  
CAO

**BYLAW 01- 2018**  
**LAND USE AMENDMENT BYLAW**

**A BYLAW OF THE TOWN OF BARRHEAD IN THE PROVINCE  
OF ALBERTA, TO AMEND BY-LAW 04-2015, THE LAND USE  
BYLAW**

WHEREAS, Council wishes to re-district Plan 162 1532, Block 9, Lots  
2A & 2B from R2 – Residential to R3 – Residential.

WHEREAS, Council considers it desirable, expedient and in the best  
interest of the Town of Barrhead to amend By-Law 04-2015, the Land-  
Use By-Law.

NOW THEREFORE the Municipal Council of the Town of Barrhead  
in an open meeting hereby enacts as follows:

1. That By-Law 04-2015 be amended to indicate that Plan 162 1532,  
Block 9, Lots 2A & 2B, as indicated on attached Schedule "A," is  
rezoned from R2 – Residential to R3 - Residential.
2. That this By-Law once passed and signed shall form part of By-Law  
04-2015, the Land-Use By-Law.
3. That this By-Law shall take effect on the day of the final passing  
thereof.

Read a first time this 23 day of January, 2018.

TOWN OF BARRHEAD

\_\_\_\_\_  
Mayor, Dave McKenzie

\_\_\_\_\_  
Martin Taylor, CAO

Read a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

TOWN OF BARRHEAD

\_\_\_\_\_  
Mayor, Dave McKenzie

\_\_\_\_\_  
Martin Taylor, CAO

Read a third time this \_\_\_\_\_ day of \_\_\_\_\_, 2018 and passed.

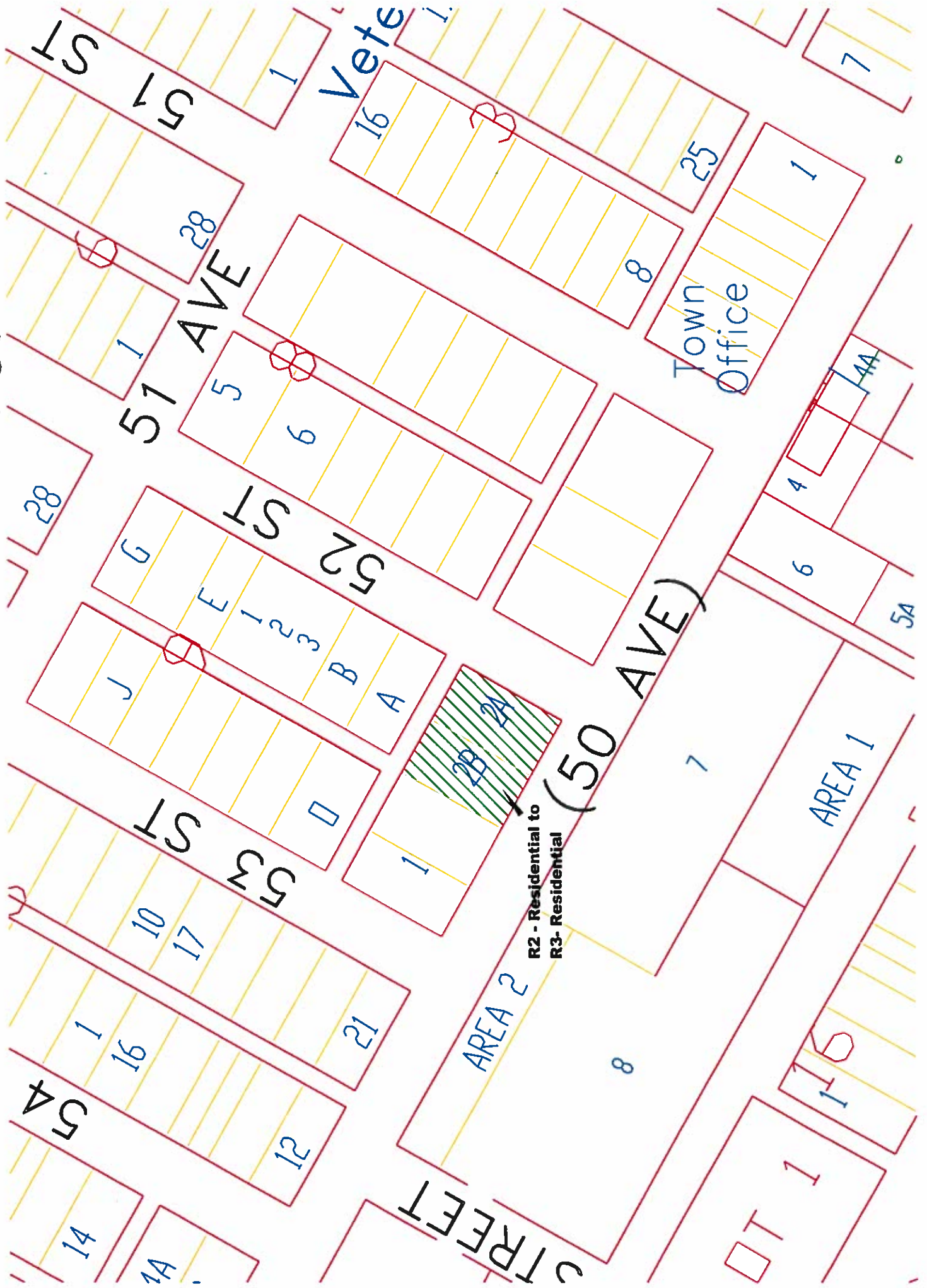
TOWN OF BARRHEAD

\_\_\_\_\_  
Mayor, Dave McKenzie

\_\_\_\_\_  
Martin Taylor, CAO



# Schedule



**APPLICATION FOR AMENDMENT TO THE LAND USE BYLAW**

**FEE: \$800.00**

I/We hereby make application to amend the Land Use Bylaw.

Applicant: MR. LAVERNE AND HILDA FROESE

Address: BARRHEAD, AB. T7N 1L1

Phone: \_\_\_\_\_

Owner of Land: Same As above  
(if different from above)  
Address \_\_\_\_\_

Phone: \_\_\_\_\_

Lot 2A & 2B Block 9, Plan 1621532

Civic Address: \_\_\_\_\_

**Amendment Proposed:**

FROM: R-2 RESIDENTIAL

TO: R-3 RESIDENTIAL

**Reasons in Support of Application for Amendment:**

FUTURE 4-PLEX DEVELOPMENT

JAN. 2, 2018  
Date

\_\_\_\_\_  
Signature



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# REQUEST FOR DECISIONS

**Date:** February 27, 2018  
**To:** Mayor McKenzie & Members of Council  
**From:** Martin Taylor, CAO  
**Re:** Delegation

## Summary

Delegation at 5:45 p.m. – Ms. Megan Perry, Chamber President

## Overview

## Recommendations

### *Recommendation #1*

That Council accept the delegation as information.

Respectfully Submitted by:

A handwritten signature in blue ink, appearing to be "M. Taylor".

Handwritten initials "MT" in blue ink.

Martin Taylor, CMC, CLGM  
CAO



# REQUEST FOR DECISION

**Date:** February 27, 2018  
**To:** Mayor McKenzie & Members of Council  
**From:** Martin Taylor, CAO  
**Re:** Monthly Bank Statement

## Summary

The Monthly Bank Statement for the month ended January 31, 2018.

## Overview

## Recommendations

### *Recommendation #1*

That Council receive as information the Monthly Bank Statement for the month ended January 31, 2018.

Respectfully Submitted by:

A handwritten signature in blue ink, appearing to be "M. Taylor".

Martin Taylor, CMC, CLGM  
CAO

**TOWN OF BARRHEAD  
MONTHLY BANK STATEMENT  
FOR MONTH ENDED JANUARY 31, 2018**

<b>PER TOWN OF BARRHEAD:</b>	<b>ATB FINANCIAL GENERAL ACCOUNT</b>	<b>TERM DEPOSITS</b>
Net Balance - Previous Month	755,841.88	4,077,319.82
Receipts	406,979.89	
Direct Deposits	792,875.43	
Interest	6,417.13	
Loan Proceeds	0.00	
Transfers from/to Term Deposits	0.00	3,656.96
Cancelled Cheques	790.50	
<b>SUBTOTAL</b>	<b>1,962,904.83</b>	<b>4,080,976.78</b>
Disbursements	669,423.41	
Debentures/Interest	0.00	
School Requisition	0.00	
Transfers from/to General	3,656.96	0.00
NSF/Returned Cheques or Transfers	642.35	
Postdated Cheques	0.00	
<b>NET BALANCE AT END OF MONTH</b>	<b>1,289,182.11</b>	<b>4,080,976.78</b>
*****		
<b>PER BANK:</b>		
Balance at end of month	1,204,114.83	4,080,976.78
Outstanding Deposits	268,552.07	
<b>SUBTOTAL</b>	<b>1,472,666.90</b>	<b>4,080,976.78</b>
Outstanding Cheques	183,484.79	
<b>NET BALANCE AT END OF MONTH</b>	<b>1,289,182.11</b>	<b>4,080,976.78</b>

**TERM DEPOSIT SUMMARY**  
**FOR MONTH ENDED JANUARY 31, 2018**

<b><u>Financial Institution</u></b>	<b><u>Term Amount</u></b>	<b><u>Interest Rate</u></b>	<b><u>Term Started</u></b>	<b><u>Investment Details</u></b>
Servus Credit Union	100,000.00	1.55%	January 10, 2018	90 day term deposit
Servus Credit Union	1,000,000.00	1.45%	January 15, 2018	30 day term deposit
Nova Scotia	100,000.00	1.36%	November 6, 2017	90 day term deposit
TD Canada Trust	100,000.00	0.95%	November 9, 2017	100 day term deposit
ATB Financial	750,000.00	1.55%	December 25, 2017	46 day term deposit
ATB Financial	1,000,000.00	1.55%	January 11, 2018	38 day term deposit
ATB Financial	1,000,000.00	1.55%	December 25, 2017	38 day term deposit
ATB Financial	<u>30,976.78</u>			Interest On Term Account
<b>Total</b>	<b><u>\$ 4,080,976.78</u></b>			



# REQUEST FOR DECISIONS

**Date:** February 27, 2018  
**To:** Mayor McKenzie & Members of Council  
**From:** Martin Taylor, CAO  
**Re:** Policy 26-011, Peace Officer Program Reporting Requirements

## Summary

Policy 26-011, Peace Officer Program Reporting Requirements

## Overview


New Policy 26-011, Peace Officer Program Reporting Requirements, is presented for Council's approval.

## Recommendations

### *Recommendation #1*

That Council approve Policy 26-011, Peace Officer Program Reporting Requirements, as presented.

Respectfully Submitted by:

 Martin Taylor, CMC, CLGM  
CAO



## **TOWN OF BARRHEAD**

### **POLICY STATEMENT**

**POLICY NUMBER: 26-011**

**RESOLUTION NO.:**

**POLICY TITLE:** PEACE OFFICER PROGRAM REPORTING REQUIREMENTS

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**AUTHORITY:** Town Council

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**ORIGINAL APPROVAL DATE:** February 27, 2018

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#### **POLICY STATEMENT:**

To regulate and designate the appropriate time frame and manner in which incidents involving the Community Peace Officer shall be reported.

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# **TOWN OF BARRHEAD**

## **PROCEDURE STATEMENT**

**(Policy 26-011)**

### **Peace Officer Program Reporting Requirements**

**Effective Date: 18/02/27**

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#### **PROCEDURES:**

1. The Director of the Peace Officer Program (Chief Administrative Officer) in the Town of Barrhead shall report all incidents involving the Community Peace Officer to the Director of Law Enforcement – Public Security Peace Officer Program. Reports to the Director of Law Enforcement on Form J3535 may be faxed to (780) 427-4670, attention Public Security Peace Officer Program Manager, or in non-time sensitive matters by mail to:

Manager  
Public Security Peace Officer Program  
10<sup>th</sup> Floor, 10365 – 97 Street  
Edmonton AB  
T5J 3W7

2. The following circumstances require that the incident be reported to the Director as soon as the Authorized Employer becomes aware.
  - The use of a firearm in circumstances in which it was discharged in response to a perceived threat.
  - Any incident with a Peace Officer involving serious injury or the death of any person. This does not include circumstances where the Peace Officer provided traffic control for the Police at a fatal or serious motor vehicle collision.
  - Any allegation that a Peace Officer used excessive force as identified through an internal reporting process or complaint.
  - Any incident involving a Peace officer where a weapon was used by somebody else, other than animal related duties or training.
  - Any matter of a serious or sensitive situation related to the actions of a Peace Officer. If an Authorized Employer is uncertain if a situation is sensitive or serious the Public Security Program Manager may be contacted. If unsure the Authorized Employer should report the matter.
  - Incidents in which a Peace Officer has violated the Employer's Code of Conduct.
  - If the Employer suspends or terminates employment or engagements for services of a Peace Officer. A brief explanation of the rationale for this action must be included.

- If a Peace Officer Ceases employment with the Employer.
  - Any event in which the Peace Officer has reported a charge or arrest to the Authorized Employer for an offence under the Criminal Code, *Controlled Drugs and Substances Act*, or any other enactment of Canada.
  - Any event in which the Peace Officer has reported a charge or arrest to the Authorized Employer for an offence under a provincial statute of Alberta, if the Authorized Employer considers the matter serious.
3. The following circumstances require that the Authorized Employer report the incident to the Director within 24hrs.
- The Peace Officer used a firearm not related to duties under the *Animal Protection Act*, *Dangerous Dogs Act*, *Stray Animals Act*, or *Wildlife Act*.
  - Used a firearm other than in a training situation.
  - Any use of firearms or weapons that resulted in a “training accident”.
4. The following circumstances require the Authorized Employer to report to the Director within two (2) business days.
- Each use, against a person, of baton, OC spray, conducted energy weapon or tear gas except as related to duties under the *Animal Protection Act*, *Dangerous Dogs Act*, *Stray Animals Act*, or *Wildlife Act*.
5. The following circumstances require the Authorized Employer to report the incident to the Director within one (1) month.
- Each complaint made about a Peace Officer, unless earlier reporting was required due to incident type and the complaint has been reported.
  - Each Authorized Employer initiated investigation under Section 16 identified by the Authorized Employer.
  - Each public complaint dismissed as frivolous, vexatious or made in bad faith,
  - Each public complaint otherwise not investigated or in which the investigation is discontinued prior to a finding,
  - The dispositions of completed public complaints or Authorized Employer initiated investigations. This obligation can be discharged by copying the Director on finding letters sent to the complainant or Peace Officer.
6. The following circumstances require a report to the Director annually.
- An annual report showing at a minimum:
  - Name and position of the program contact person.
  - An updated list of Peace Officers employed and their positions within the agency.
  - A summary describing the general nature of services provided by the Peace Officer(s), the operational practices of Peace Officers employed, and listing showing enforcement and enforcement related activities that took place.

- Reports are to be submitted by the end of January in each calendar year.
7. The following circumstances required the Peace Officer to report to the Authorized Employers within 24hrs.
- Any event in which the Peace Officer has been charged or arrested for an offence under the *Criminal Code, Controlled Drugs and Substances Act, or any other enactment of Canada.*
  - Any event in which the Peace Officer has been charged or arrested for an offence under a provincial statute of Alberta.
  - Loss of Peace Officer ID card.



# REQUEST FOR DECISION

**Date:** February 27, 2018  
**To:** Mayor McKenzie & Members of Council  
**From:** Martin Taylor, CAO  
**Re:** 2017 Audited Financial Statements

## Summary

The 2017 Audited Year End Financial Statements, following the audit of the financial records for the Town of Barrhead, are attached.

## Overview

On January 23, 2018, Council was presented a preliminary financial statement to December 31, 2017. At that time the overall surplus was \$1,473.45. The 2017 Municipal Financial Information Return and the 2017 Financial Statements were prepared for the Auditor prior to his attendance.

The audit has been completed by Wayne Ellerington and there were no changes required to the Financial Statements. The overall surplus remains at \$ 1,473.45.

For the past few years the Annual General Meeting was held as part of a regular meeting of Council. It has been suggested that the date for the Annual Meeting be set for 7:00 p.m. during the regular Council Meeting on Tuesday, April 10, 2018.


It is recommended that the Auditor, Mr. Wayne Ellerington, be invited to the annual meeting to briefly review the financial statements and answer any questions of Council.

The Town's financial statements will be available on the Town's website and at the Administration Office.

## Recommendation #1:

That Council accept the 2017 Audited Municipal Financial Information Return and 2017 Audited Financial Statement as presented and further that the Annual General Meeting be scheduled for Tuesday, April 10, 2018 at 7:00 p.m. in the Town of Barrhead Council Chambers.

Respectfully Submitted by:

 Martin Taylor, CMC, CLGM  
CAO

# TOWN OF BARRHEAD

FOR THE YEAR ENDED  
December 31, 2017



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.

  
Signature

Kathy Vickery, Dir. of Corporate Services  
Name

February 16, 2018  
Dated

**TOWN OF BARRHEAD**  
**FINANCIAL STATEMENTS**  
**For the Year Ended December 31, 2017**

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To The Members of Council:

Ellerington LLP



## Auditor's Report

### *Report on the Consolidated Financial Statements*

We have audited the accompanying consolidated financial statements for the Town of Barrhead, which comprise the statement of financial position as at December 31, 2017, and the statements of operations, change in net financial assets (debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility 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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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. An audit also includes




evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town of Barrhead as at December 31, 2017, 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.

Barrhead, Alberta  
February 16, 2018



ELLERINGTON LLP  
CHARTERED ACCOUNTANT

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2017**

	<u>2017</u> <u>\$</u>	<u>2016</u> <u>\$</u>
<b>FINANCIAL ASSETS</b>		
Cash and Temporary Investments (Note 2)	4,822,247	5,872,749
Receivables		
Taxes and Grants In Lieu of Taxes (Note 3)	230,941	168,997
Trade and Other Receivables	1,520,270	2,108,807
Land for Resale Inventory	-	-
Investments	30	30
Debt Charges Recoverable	-	-
Other Current/Long Term Assets	84,612	110,622
	<u>6,658,100</u>	<u>8,261,205</u>
<b>LIABILITIES</b>		
Accounts Payable and Accrued Liabilities	92,496	1,021,465
Deposit Liabilities	111,873	107,958
Deferred Revenue (Note 4)	745,665	791,686
Provision for landfill closure and post-closing costs (Note 5)	212,975	182,550
Long Term Debt (Note 7)	4,797,462	4,933,540
	<u>5,960,471</u>	<u>7,037,199</u>
<b>NET FINANCIAL ASSETS (DEBT)</b>	<u>697,629</u>	<u>1,224,006</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible Capital Assets	62,518,986	59,295,639
Inventory for Consumption	48,394	48,394
Prepaid Expenses	25,762	22,986
	<u>62,593,142</u>	<u>59,367,019</u>
<b>ACCUMULATED SURPLUS</b> (Schedule 1 and 9)	<u>63,290,771</u>	<u>60,591,025</u>

*Contingencies - See Note 11*

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**For the Year Ended December 31, 2017**

	Budget (Unaudited)	2017 \$	2016 \$
<b>REVENUES</b>			
Net Municipal Taxes (Schedule 3)	4,935,547	<b>4,918,575</b>	4,890,482
Sales, User Charges, Franchise & Rentals	5,003,026	<b>4,803,713</b>	4,620,657
Government Transfers for Operating (Schedule 4)	1,565,452	<b>1,540,727</b>	1,583,592
Investment Income	53,100	<b>71,699</b>	85,872
Penalties and Costs on Taxes	75,000	<b>62,286</b>	70,198
Development Levies	10,000	<b>23,404</b>	5,625
Licenses, Permits and Fines	95,800	<b>82,861</b>	90,161
Contributed Assets	-	-	-
Other Revenues	1,894,896	<b>1,836,833</b>	297,945
<b>TOTAL REVENUE</b>	<b>13,632,821</b>	<b>13,340,098</b>	<b>11,644,532</b>
<b>EXPENDITURES</b>			
Council and Other Legislative	193,853	<b>173,075</b>	167,777
General Administration	941,128	<b>949,014</b>	968,177
RCMP	193,746	<b>195,919</b>	202,116
Fire	1,171,953	<b>1,220,934</b>	1,211,610
Disaster and Emergency Measures	250	-	-
Bylaw Enforcement	125,278	<b>130,224</b>	124,807
Common Services	416,726	<b>363,505</b>	385,001
Roads, Streets, Walks, Lighting	1,158,916	<b>1,062,750</b>	997,382
Airport	17,766	<b>13,216</b>	12,886
Storm Sewers and Drainage	25,780	<b>19,123</b>	24,529
Water Supply and Distribution	2,302,912	<b>2,050,002</b>	2,154,121
Wastewater Treatment and Disposal	234,360	<b>202,394</b>	209,362
Waste Management	722,417	<b>678,088</b>	644,558
Family and Community Support	415,423	<b>415,423</b>	415,423
Cemeteries	9,484	<b>6,927</b>	9,182
Land Use, Planning, Zoning and Development	134,773	<b>105,485</b>	101,655
Economic Development	96,301	<b>45,582</b>	12,653
Subdivision Land and Development	2,500	-	-
Parks and Recreation	2,139,802	<b>1,898,327</b>	1,360,737
Culture: Libraries, Museums, Halls	223,017	<b>197,026</b>	179,649
Amortization Expenditures	2,450,950	<b>2,365,169</b>	2,190,082
Loss (Gain) On Disposal of Capital Assets	-	<b>56,814</b>	333
Other Expenditures	-	-	18,982
<b>TOTAL EXPENSES</b>	<b>12,977,335</b>	<b>12,148,997</b>	<b>11,391,022</b>
<b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER</b>	<b>655,486</b>	<b>1,191,101</b>	<b>253,510</b>
<b>OTHER</b>			
Government Transfers for Capital (Schedule 4)	3,836,474	<b>1,508,645</b>	5,147,901
Unrestricted Fund Transfers	-	-	-
	<b>3,836,474</b>	<b>1,508,645</b>	<b>5,147,901</b>
<b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES</b>	<b>4,491,960</b>	<b>2,699,746</b>	<b>5,401,411</b>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<b>60,591,025</b>	<b>60,591,025</b>	<b>55,189,614</b>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<b>65,082,985</b>	<b>63,290,771</b>	<b>60,591,025</b>

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)**  
**For the Year Ended December 31, 2017**

	Budget (Unaudited)	2017 \$	2016 \$
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES</b>	<u>4,491,960</u>	<u><b>2,699,746</b></u>	<u>5,401,411</u>
Acquisition of Tangible Capital Assets	(8,586,005)	<b>(5,666,730)</b>	(10,549,797)
Proceeds on Disposal of Tangible Capital Assets	27,000	<b>21,400</b>	6,000
Amortization of Tangible Capital Assets	2,450,950	<b>2,365,169</b>	2,190,082
(Gain) Loss on Sale of Tangible Capital Assets	<u>-</u>	<u><b>56,814</b></u>	<u>333</u>
	<u>(6,108,055)</u>	<u><b>(3,223,347)</b></u>	<u>(8,353,382)</u>
Acquisition of Prepaid Assets	-	<b>(2,776)</b>	(4,886)
Use of Prepaid Assets	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u><b>(2,776)</b></u>	<u>(4,886)</u>
<b>(INCREASE) DECREASE IN NET DEBT</b>	<u>(1,616,095)</u>	<u><b>(526,377)</b></u>	<u>(2,956,857)</u>
<b>NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR</b>	<u>1,224,004</u>	<u><b>1,224,004</b></u>	<u>4,180,861</u>
<b>NET FINANCIAL ASSETS (DEBT), END OF YEAR</b>	<u>(392,091)</u>	<u><b>697,627</b></u>	<u>1,224,004</u>

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**For the Year Ended December 31, 2017**

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

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING</b>		
Excess (shortfall) of revenues over expenses	<b>2,699,746</b>	5,401,411
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization of tangible capital assets	<b>2,365,169</b>	2,190,082
Loss (Gain) on disposal of tangible capital assets	<b>56,814</b>	333
Non-cash charges to operations (net change)		
Decrease (increase) in taxes and grants-in-lieu receivable	<b>(61,944)</b>	(85,536)
Decrease (increase) in trade and other receivables	<b>588,537</b>	(703,483)
Decrease (increase) in prepaid expenses	<b>(2,776)</b>	(4,886)
Decrease (increase) in current/long term assets	<b>26,010</b>	2,706
Increase (decrease) in accounts payable and accrued liabilities	<b>(928,969)</b>	946,687
Increase (decrease) in deposit liabilities	<b>3,915</b>	3,077
Increase (decrease) in deferred revenue	<b>(46,021)</b>	(250,368)
Increase (decrease) in provision for landfill closure/post-closure	<b>30,425</b>	30,425
Cash provided by operating transactions	<b>4,730,906</b>	7,530,448
<b>CAPITAL</b>		
Acquisition of tangible capital assets	<b>(5,666,730)</b>	(10,549,797)
Sale of tangible capital assets	<b>21,400</b>	6,000
Cash applied to capital transactions	<b>(5,645,330)</b>	(10,543,797)
<b>INVESTING</b>		
Decrease (increase) in restricted cash or equivalents	<b>52,030</b>	186,873
Cash provided by (applied to) investing transactions	<b>52,030</b>	186,873
<b>FINANCING</b>		
Debt charges recovered	-	-
Long-term debt issued	-	5,000,000
Long-term debt repaid	<b>(136,078)</b>	(66,460)
Cash provided by (applied to) financing transactions	<b>(136,078)</b>	4,933,540
<b>CHANGE IN CASH AND EQUIVALENTS DURING YEAR</b>	<b>(998,472)</b>	2,107,064
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>5,100,598</b>	2,993,534
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>4,102,126</b>	5,100,598
<b>Cash and cash equivalents is made up of:</b>		
Cash and temporary investments (Note 2)	<b>4,822,247</b>	5,872,749
Less: restricted portion of cash and temporary investments (Note 2)	<b>(720,119)</b>	(772,149)
	<b>4,102,128</b>	5,100,600

**TOWN OF BARRHEAD**  
**SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS**  
**For the Year Ended December 31, 2017**  
**Schedule 1**

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2017 \$	2016 \$
<b>BALANCE, BEGINNING OF YEAR</b>	<b>320,969</b>	<b>5,907,957</b>	<b>54,362,099</b>	<b>60,591,025</b>	55,189,614
				-	-
Excess (deficiency) of revenues over expenses	2,699,746	-	-	<b>2,699,746</b>	5,401,411
Unrestricted funds designated for future use	(1,724,164)	1,724,164	-	-	-
Restricted funds used for operations	11,000	(11,000)	-	-	-
Restricted funds used for tangible capital assets	-	(2,374,316)	2,374,316	-	-
Current year funds used for tangible capital assets	(3,292,414)	-	3,292,414	-	-
Contributed tangible capital assets	-	-	-	-	-
Disposal of tangible capital assets	78,214	-	(78,214)	-	-
Annual amortization expense	2,365,169	-	(2,365,169)	-	-
Long term debt issued	-	-	-	-	(5,000,000)
Long term debt repaid	(136,078)	-	136,078	-	-
Capital debt used for TCA	-	-	-	-	5,000,000
Unrestricted fund transfers	-	-	-	-	-
	<u>1,473</u>	<u>(661,152)</u>	<u>3,359,425</u>	<u><b>2,699,746</b></u>	<u>5,401,411</u>
Change in Accumulated Surplus					
<b>BALANCE, END OF YEAR</b>	<u><b>322,442</b></u>	<u><b>5,246,805</b></u>	<u><b>57,721,524</b></u>	<u><b>63,290,771</b></u>	<u>60,591,025</u>

**TOWN OF BARRHEAD  
SCHEDULE OF TANGIBLE CAPITAL ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2017**

**Schedule 2**

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2017 \$	2016 \$
<b>COST:</b>								
BALANCE, BEGINNING OF YEAR	1,121,450	1,770,752	22,861,205	71,413,077	5,539,151	2,611,786	<b>105,317,422</b>	94,798,626
Acquisition of tangible capital assets	318,500	-	3,700,989	599,972	526,655	33,047	<b>5,179,163</b>	1,293,751
Construction-in-progress	-		4,174	124,847	358,546		<b>487,567</b>	9,256,045
Disposal of tangible capital assets	-				(179,905)	(15,600)	<b>(195,505)</b>	(31,000)
Write down of tangible capital assets	-	-	-	-	-	-	<b>-</b>	-
BALANCE, END OF YEAR	<u>1,439,950</u>	<u>1,770,752</u>	<u>26,566,368</u>	<u>72,137,896</u>	<u>6,244,447</u>	<u>2,629,233</u>	<b><u>110,788,647</u></b>	<u>105,317,422</u>
<b>ACCUMULATED AMORTIZATION:</b>								
BALANCE, BEGINNING OF YEAR	-	809,481	3,397,765	38,962,776	1,859,761	992,000	<b>46,021,783</b>	43,856,368
Annual amortization	-	80,585	364,213	1,521,231	257,943	141,197	<b>2,365,169</b>	2,190,082
Accumulated amortization on disposals	-	-	-	-	(105,733)	(11,558)	<b>(117,291)</b>	(24,667)
BALANCE, END OF YEAR	<u>-</u>	<u>890,066</u>	<u>3,761,978</u>	<u>40,484,007</u>	<u>2,011,971</u>	<u>1,121,639</u>	<b><u>48,269,661</u></b>	<u>46,021,783</u>
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>1,439,950</u>	<u>880,686</u>	<u>22,804,390</u>	<u>31,653,889</u>	<u>4,232,476</u>	<u>1,507,594</u>	<b><u>62,518,986</u></b>	<u>59,295,639</u>
 2017 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>1,121,450</u>	<u>961,271</u>	<u>19,463,440</u>	<u>32,450,301</u>	<u>3,679,390</u>	<u>1,619,786</u>	<u>59,295,639</u>	

**TOWN OF BARRHEAD**  
**SCHEDULE OF PROPERTY AND OTHER TAXES**  
**For the Year Ended December 31, 2017**

**Schedule 3**

<b>TAXATION</b>	Budget (Unaudited)	<b>2017</b> <b>\$</b>	2016 \$
Real Property Taxes	6,174,123	<b>6,158,379</b>	6,061,805
Linear Property Taxes	111,542	<b>111,542</b>	116,158
Government Grants In Lieu of Property Taxes	87,450	<b>86,222</b>	85,764
Special Assessment and Local Improvement Taxes	-	-	-
<b>TOTAL TAXATION</b>	<u>6,373,115</u>	<u><b>6,356,143</b></u>	<u>6,263,727</u>
<b>REQUISITIONS</b>			
Alberta School Foundation	1,358,630	<b>1,358,630</b>	1,303,282
Barrhead & District Social Housing	53,756	<b>53,756</b>	49,915
Requisitions - Previous Year Underlevy	<u>25,182</u>	<u><b>25,182</b></u>	<u>20,048</u>
<b>TOTAL REQUISITIONS</b>	<u>1,437,568</u>	<u><b>1,437,568</b></u>	<u>1,373,245</u>
<b>NET MUNICIPAL TAXES</b>	<u>4,935,547</u>	<u><b>4,918,575</b></u>	<u>4,890,482</u>



**TOWN OF BARRHEAD**  
**SCHEDULE OF GOVERNMENT TRANSFERS**  
**For the Year Ended December 31, 2017**

**Schedule 4**

	Budget (Unaudited)	<b>2017</b> <b>\$</b>	2016 \$
<b>TRANSFERS FOR OPERATING:</b>			
Provincial Government	458,849	<b>456,525</b>	533,259
Federal Government	5,300	<b>6,588</b>	5,172
Other Local Government	1,101,303	<b>1,077,614</b>	1,045,161
	<u>1,565,452</u>	<u><b>1,540,727</b></u>	<u>1,583,592</u>
<b>TRANSFERS FOR CAPITAL:</b>			
Provincial Government	2,053,523	<b>458,913</b>	1,074,913
Federal Government	790,989	<b>69,300</b>	-
Other Local Government	991,962	<b>980,432</b>	4,072,988
	<u>3,836,474</u>	<u><b>1,508,645</b></u>	<u>5,147,901</u>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<u><u>5,401,926</u></u>	<u><u><b>3,049,372</b></u></u>	<u><u>6,731,493</u></u>

**TOWN OF BARRHEAD**  
**SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT**  
**For the Year Ended December 31, 2017**

**Schedule 5**

<b>CONSOLIDATED EXPENSES BY OBJECT</b>	Budget (Unaudited)	<b>2017</b> <b>\$</b>	2016 \$
Salaries, Wages and Benefits	4,252,061	<b>3,994,365</b>	3,618,898
Contracted and General Services	3,345,578	<b>2,925,667</b>	2,972,265
Purchases from Other Governments	154,675	<b>156,014</b>	154,396
Materials, Goods, Supplies and Utilities	1,744,226	<b>1,587,346</b>	1,464,666
Provision for Allowances	(17,911)	<b>(17,910)</b>	6,993
Transfers to Other Governments	322,772	<b>363,042</b>	326,815
Transfers to Local Boards and Agencies	517,968	<b>517,968</b>	516,998
Transfers to Individuals and Organizations	20,600	<b>14,450</b>	10,600
Bank Charges and Short Term Interest	1,500	<b>1,157</b>	744
Interest on Long Term Debt	154,490	<b>154,490</b>	78,825
Other Expenditures	30,425	<b>30,425</b>	49,407
Amortization of Tangible Capital Assets	2,450,950	<b>2,365,169</b>	2,190,082
Loss on Disposal of Tangible Capital Assets	-	<b>56,814</b>	333
<b>TOTAL EXPENDITURES</b>	<u>12,977,334</u>	<u><b>12,148,997</b></u>	<u>11,391,022</u>

**TOWN OF BARRHEAD**  
**SCHEDULE OF SEGMENTED DISCLOSURE**  
**For the Year Ended December 31, 2017**

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>2017 \$</b>
Net Municipal Taxes	4,918,575							<b>4,918,575</b>
Sales, User Charges, Franchise & Rentals	703,089	74,609	10,625	67,611	490,041	3,452,139	5,600	<b>4,803,714</b>
Government Transfers	3,825	880,817	69,300	-	1,663,894	66,113	365,423	<b>3,049,372</b>
Investment Income	-	-	8,700	-	5,200	23,000	34,799	<b>71,699</b>
Penalties and Costs on Taxes	62,286	-	-	-	-	-	-	<b>62,286</b>
Development Levies	-	-	-	-	-	-	23,404	<b>23,404</b>
Licenses, Permits and Fines	40,310	36,622	-	5,928	-	-	-	<b>82,860</b>
Other Revenues	23,388	134,913	10,468	-	1,515,875	110,293	41,896	<b>1,836,833</b>
	<u>5,751,473</u>	<u>1,126,961</u>	<u>99,093</u>	<u>73,539</u>	<u>3,675,010</u>	<u>3,651,545</u>	<u>471,122</u>	<b><u>14,848,743</u></b>
<b>EXPENSES</b>								
Salaries, Wages and Benefits	818,571	591,049	674,967	86,530	961,099	855,460	6,690	<b>3,994,366</b>
Contracted and General Services	243,784	285,052	293,355	32,782	465,962	1,604,495	237	<b>2,925,667</b>
Purchases from Other Governments	314	155,700	-	-	-	-	-	<b>156,014</b>
Materials, Goods, Supplies and Utilities	81,749	164,452	477,055	31,755	396,045	436,290	-	<b>1,587,346</b>
Transfers to Other Governments	349,826	-	13,216	-	-	-	-	<b>363,042</b>
Transfers to Local Boards and Agencies	-	-	-	-	102,545	-	415,423	<b>517,968</b>
Transfers to Individuals and Organizations	-	1,000	-	-	13,450	-	-	<b>14,450</b>
Interest on Long Term Debt	-	-	-	-	154,490	-	-	<b>154,490</b>
Other Expenditures	(12,691)	-	39,709	-	6,601	36,866	-	<b>70,485</b>
	<u>1,481,553</u>	<u>1,197,253</u>	<u>1,498,302</u>	<u>151,067</u>	<u>2,100,192</u>	<u>2,933,111</u>	<u>422,350</u>	<b><u>9,783,828</u></b>
NET REVENUE, BEFORE AMORTIZATION	4,269,920	(70,292)	(1,399,209)	(77,528)	1,574,818	718,434	48,772	<b>5,064,915</b>
Amortization Expense	(40,329)	(127,136)	(1,138,771)	-	(390,186)	(668,747)	-	<b>(2,365,169)</b>
NET REVENUE	<u>4,229,591</u>	<u>(197,428)</u>	<u>(2,537,980)</u>	<u>(77,528)</u>	<u>1,184,632</u>	<u>49,687</u>	<u>48,772</u>	<b><u>2,699,746</u></b>

**TOWN OF BARRHEAD**  
**SCHEDULE OF SALARY & BENEFITS DISCLOSURE**  
**For Year Ended December 31, 2017**

Schedule 7

**SALARY & BENEFITS DISCLOSURE**

Disclosure of salaries and benefits for Elected Municipal Officials, the Chief Administrative Officer and Designated Officers, as required by Alberta Regulation 313/2000, is as follows:

		<b><u>2017</u></b>	<b><u>2017</u></b>	<b><u>2017</u></b>	<b><u>2016</u></b>
		<b><u>Salary</u></b>	<b><u>Benefits &amp; Allowance</u></b>	<b><u>\$</u></b>	<b><u>\$</u></b>
<b><u>Mayor</u></b>					
McKenzie, David		5,284	468	<b>5,752</b>	-
St. Pierre, Gerry		24,607	1,769	<b>26,376</b>	35,517
<b><u>Councillors</u></b>					
Assaf, Ty		18,745	6,240	<b>24,985</b>	24,423
Kluin, Dausen		4,769	2,150	<b>6,919</b>	-
Klumph, Rod		3,957	2,160	<b>6,117</b>	-
Oswald, Shelley		16,547	808	<b>17,355</b>	18,298
Penny, Leslie		18,745	6,848	<b>25,593</b>	23,598
Smith, Don		18,745	5,956	<b>24,701</b>	24,384
Ulmer, Roy		15,650	4,129	<b>19,779</b>	20,718
Warehime, Ryan		13,564	366	<b>13,930</b>	19,605
<b><u>Appointed Officer</u></b>					
Municipal Manager	(1)	168,298	49,642	<b>217,940</b>	209,275
Designated Officers	(2)	215,002	46,617	<b>261,619</b>	252,687

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

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

**TOWN OF BARRHEAD**  
**SCHEDULE OF LOCAL AUTHORITIES PENSION PLAN**  
**For Year Ended December 31, 2017**

**Schedule 8**

**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 Alberta Public Sector Pension Plans Act. The LAPP serves over 250,000 people and approximately 500 employers. 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

The Town of Barrhead is required to make current service contributions to the Plan of 11.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 15.84% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 10.39% of pensionable salary up to the year's maximum pensionable salary and 14.84% on pensionable salary above this amount.

Total current service contributions by the Town of Barrhead to the Local Authorities Pension Plan in 2017 were \$ 277,428.95 (2016 - \$ 262,998.70). Total current service contributions by the employees of the Town to the Local Authorities Pension Plan in 2017 were \$ 255,372.58 (2016 - \$ 242,024.66).

**TOWN OF BARRHEAD**  
**SCHEDULE OF ACCUMULATED SURPLUS**  
**For the Year Ended December 31, 2017**

**Schedule 9**

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

	<b>2017</b>	2016
	<b>\$</b>	\$
Unrestricted Surplus (Deficit)	<b>322,442</b>	320,969
Restricted surplus		
Tax Rate Stabilization	<b>719,096</b>	650,446
Roads	<b>749,888</b>	911,322
Water	<b>1,137,629</b>	843,636
Sewer	<b>1,058,450</b>	687,894
Garbage, Landfill, Recycling	<b>347,059</b>	250,785
Building replacement & renovations	<b>632,036</b>	1,774,690
Land Improvements	<b>420,765</b>	395,446
General Equipment replacement	<b>181,881</b>	393,738
	<b>5,246,804</b>	5,907,957
Equity in Tangible Capital Assets	<b>57,721,525</b>	54,362,099
<b>TOTAL ACCUMULATED SURPLUS</b>	<b>63,290,771</b>	60,591,025

**TOWN OF BARRHEAD  
SCHEDULE OF DEBT LIMITS  
For Year Ended December 31, 2017**

**Schedule 10**

**DEBT LIMITS**

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

	<b>2017</b>	2016
	<b>\$</b>	<b>\$</b>
Total Debt Limit	<b>20,010,147</b>	17,466,798
Total Debt	<b>4,797,462</b>	4,933,540
Amount of Debt Limit Unused	<b>15,212,685</b>	12,533,258
Debt Servicing Limit	<b>3,335,025</b>	2,911,133
Debt Servicing	<b>290,569</b>	290,569
Amount of Debt Servicing Limit Unused	<b>3,044,456</b>	2,620,564

The debt limit is calculated at 1.5 times revenue of the municipality (as defined by Alberta Regulation 255/00) and the debt service limit is calculated at .25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be represented as a whole.

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2017**

**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. Revenue is recognized in the period when the related expenses are incurred, services performed 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, 2017**

***d) Investments***

Investments 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) 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.

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

**Town of Barrhead  
Notes to Financial Statements  
For the Year Ended December 31, 2017**

***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 a site is not in productive use 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:

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2017**

	<u>Years</u>
Land Improvements	15 - 20
Buildings	25 - 50
Engineered structures	
Water System	35 - 65
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, 2017**

**2. CASH AND TEMPORARY INVESTMENTS**

	<b>2017 \$</b>	<b>2016 \$</b>
Cash	757,141.88	1,106,102.39
Temporary Investments	<u>4,065,104.69</u>	<u>4,766,646.72</u>
	<u>4,822,246.57</u>	<u>5,872,749.11</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>2017 \$</b>	<b>2016 \$</b>
FGTF - 2014 to 2015 (Def. Rev. - Lagoons)	720,119.00	712,989.00
Municipal Sustainability Grant – To Be Allocated to Future Project	0.00	59,160.00
Municipal Sustainability Grant 2015 pt – Aquatic Centre Project	<u>                    </u>	<u>                    </u>
	<u>720,119.00</u>	<u>772,149.00</u>

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

	<b>2017 \$</b>	<b>2016 \$</b>
Alberta Traffic Safety - Bus Campaign	0.00	2,945.80
Alberta Community Partnership Grant – Amalgamation Study	<u>                    </u>	<u>                    </u>
	<u>0</u>	<u>2,945.80</u>

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**3. RECEIVABLES**

	<b>2017 \$</b>	<b>2016 \$</b>
Property Taxes		
Current Taxes and Grants in Place of Taxes	200,372.31	181,746.66
Arrears Taxes	<u>30,568.97</u>	<u>11,160.70</u>
	<u>230,941.28</u>	<u>192,907.36</u>
Less Allowance for Doubtful Accounts	<u>(0.00)</u>	<u>(23,910.98)</u>
	<u>230,941.28</u>	<u>168,996.38</u>
Other		
Trade Accounts	1,454,471.33	1,867,825.02
GST	<u>65,798.71</u>	<u>240,982.24</u>
	<u>1,520,270.04</u>	<u>2,108,807.26</u>
	<u>1,751,211.32</u>	<u>2,277,803.64</u>

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**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2017**

**4. DEFERRED REVENUE**

	<b>2017 \$</b>	<b>2016 \$</b>
Agrena – Future Advertising Sign Rental	0.00	920.41
Prepaid Taxes	25,546.52	15,671.19
Municipal Sustainability Initiative – Capital	0.00	59,160.00
Alberta Traffic Safety Grant - Operating	0.00	2,945.80
ACP Grant - Capital	0.00	0.00
Federal Gas Tax Fund Grant (Sewer)- Capital	<u>720,119.00</u>	<u>712,989.00</u>
	<u><u>745,665.52</u></u>	<u><u>791,686.40</u></u>

Businesses may enter into a 3 year or 5 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.

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**5. 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%

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>2017 \$</b>	<b>2016 \$</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><u>1,484,020.00</u></u>	<u><u>1,484,020.00</u></u>
Estimated Capacity Remaining	<u>71.3%</u>	<u>75.4%</u>
Portion of Total Liability Remaining to be Recognized	<u><u>1,058,070.00</u></u>	<u><u>1,118,920.00</u></u>
Estimated Capacity Used	<u>28.7%</u>	<u>24.6%</u>
Total Accrued Liability Portion	<u><u>425,950.00</u></u>	<u><u>365,100.00</u></u>
Town of Barrhead 50% Accrued Liability Portion	<u><u>\$ 212,975.00</u></u>	<u><u>\$ 182,550.00</u></u>

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2017**

**6. 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.

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**7. LONG-TERM DEBT**

	<b>2017 \$</b>	<b>2016 \$</b>
Tax supported debentures	4,797,461.78	4,933,540.50
Bank loans	<u>0.00</u>	<u>0.00</u>
	<u><u>4,797,461.78</u></u>	<u><u>4,933,540.50</u></u>

The current portion of the long-term debt amounts to \$ 136,078.72 (2016 - \$66,459.50).

Interest on long-term debt amounted to \$ 154,490.28 (2016 - \$ 78,825.00).

Principal and interest repayments are as follows:

	<b>Principal \$</b>	<b>Interest \$</b>	<b>Total \$</b>
2018	140,403.11	150,165.89	290,569.00
2019	144,864.91	145,704.09	290,569.00
2020	149,468.51	141,100.49	290,569.00
2021	154,218.40	136,350.60	290,569.00
2022	159,119.23	131,449.77	290,569.00
2023-2041	<u>4,049,387.62</u>	<u>1,326,138.88</u>	<u>5,375,526.50</u>
	4,797,461.78	2,030,909.72	6,828,371.50

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**8. EQUITY IN TANGIBLE CAPITAL ASSETS**

	<b>2017 \$</b>	<b>2016 \$</b>
Tangible Capital Assets (Schedule 2)	110,788,647.82	105,317,423.14
Accumulated Amortization (Schedule 2)	(48,269,661.42)	(46,021,783.42)
Long-term Debt (Note 6)	<u>(4,797,461.78)</u>	<u>(4,933,540.50)</u>
	<u><u>57,721,524.62</u></u>	<u><u>54,362,099.22</u></u>

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**9. 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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**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2017**

**10. TRUST FUNDS**

	<b>2017 \$</b>	<b>2016 \$</b>
Tax Sale Trust	0.00	38,644.05
Columbarium Trust – Perpetual Care	<u>12,215.13</u>	<u>8,586.54</u>
	<u>12,215.13</u>	<u>47,230.59</u>

Pursuant to the Municipal Government Act, and the Recovery of Taxes, the Town of Barrhead held a public auction in 2007 on Plan 1792 H.W., Block 5, Lot 16. The Town was required to hold the funds in trust until 2017. In 2017, the Town transferred these trust funds to General Revenue, as per the Municipal Government Act.

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.

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**11. 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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**12. 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.

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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**13. APPROVAL OF FINANCIAL STATEMENTS**

Council and Management have approved these financial statements.

**MUNICIPAL FINANCIAL INFORMATION RETURN**

**For the Year Ending December 31, 2017**

**Municipality Name:**

**CERTIFICATION**

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

  
\_\_\_\_\_  
Signature of Duly Authorized Signing Officer

**Kathy Vickery, Dir. Of Corp. Serv**  
\_\_\_\_\_  
Print Name

**February 16, 2018**  
\_\_\_\_\_  
Date



To The Members of Council:

Ellerington LLP



## Auditor's Report

### *Report on the Municipal Financial Information Return*

We have audited the accompanying municipal financial information return of the Town of Barrhead for the year ended December 31, 2017.

### *Management's Responsibility 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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the municipal financial information return. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, this financial information return presents fairly, in all material respects, the financial position of the Town of Barrhead as at December 31, 2017, and the results of its operations 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 16, 2018, on the financial statements for the Town of Barrhead for the year ended December 31, 2017, and reference should be made to those audited financial statements for complete information.

Barrhead, Alberta  
February 16, 2018



ELLERINGTON LLP  
CHARTERED ACCOUNTANT

## FINANCIAL POSITION

## Schedule 9A

		Total 1
<b>Assets</b>	0010	
Cash and Temporary Investments .....	0020	4,822,247
Taxes and Grants in Place of Taxes Receivable .....	0030	
. Current .....	0040	200,372
. Arrears .....	0050	30,569
. Allowance .....	0060	
Receivable From Other Governments .....	0070	1,012,139
Loans Receivable .....	0080	
Trade and Other Receivables .....	0090	508,131
Debt Charges Recoverable .....	0095	
Inventories Held for Resale	0130	
. Land .....	0140	
. Other .....	0150	
Long Term Investments	0170	
. Federal Government .....	0180	
. Provincial Government .....	0190	30
. Local Governments .....	0200	
. Other .....	0210	
Other Current Assets .....	0230	3,252
Other Long Term Assets .....	0240	81,360
	0250	
<b>Total Financial Assets</b>	0260	6,658,100
	0270	
<b>Liabilities</b>	0280	
Temporary Loans Payable .....	0290	40,029
Payable To Other Governments .....	0300	52,467
Accounts Payable & Accrued Liabilities .....	0310	111,873
Deposit Liabilities .....	0340	745,665
Deferred Revenue .....	0350	4,797,462
Long Term Debt .....	0360	
Other Current Liabilities .....	0370	212,975
Other Long Term Liabilities .....	0380	
	0390	5,960,471
<b>Total Liabilities</b>	0395	697,629
	0400	
<b>Non Financial Assets</b>	0410	62,518,986
Tangible Capital Assets .....	0420	48,394
Inventory for Consumption .....	0430	25,762
Prepaid Expenses .....	0440	
Other .....	0450	63,290,771
<b>Total Non-Financial Assets</b>		
<b>Accumulated Surplus</b>		

# CHANGE IN ACCUMULATED SURPLUS

## Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Surplus - Beginning of Year	0500	320,969	5,907,957	54,362,099	60,591,025
Net Revenue (Expense) .....	0505	2,699,746			2,699,746
Funds Designated For Future Use.....	0511	-1,724,164	1,724,164		
Restricted Funds - Used for Operations.....	0512	11,000	-11,000		
Restricted Funds - Used for TCA.....	0513		-2,374,316	2,374,316	
Current Year Funds Used for TCA .....	0514	-3,292,414		3,292,414	
Donated and Contributed TCA.....	0516				
Disposals of TCA.....	0517	78,214		-78,214	
Annual Amortization Expense.....	0518	2,365,169		-2,365,169	
Long Term Debt - Issued.....	0519				
Long Term Debt - Repaid.....	0521	-136,078		136,078	
Capital Debt - Used for TCA.....	0522				
	0523				
Other Adjustments.....	0524				
Accumulated Surplus - End of Year.....	0525	322,442	5,246,805	57,721,524	63,290,771

## FINANCIAL ACTIVITIES BY FUNCTION

## Schedule 9C

		Revenue		Expense
		1		2
<b>Total General</b>	0700	5,658,800		
<b>Function</b>	0710		1150	
General Government	0720		1160	
Council and Other Legislative .....	0730	1,192	1170	173,075
General Administration .....	0740	91,481	1180	998,981
Other General Government.....	0750		1190	
Protective Services	0760		1200	
Police .....	0770	151,446	1210	211,126
Fire .....	0780	933,170	1220	1,328,292
Disaster and Emergency Measures .....	0790		1230	
Ambulance and First Aid .....	0800		1240	
Bylaws Enforcement .....	0810	42,346	1250	134,795
Other Protective Services.....	0820		1260	
Transportation	0830		1270	
Common and Equipment Pool .....	0840	33,064	1280	499,931
Roads, Streets, Walks, Lighting .....	0850	66,030	1290	1,969,501
Airport .....	0860		1300	18,538
Public Transit .....	0870		1310	
Storm Sewers and Drainage .....	0880		1320	149,104
Other Transportation .....	0890		1330	
Environmental Use and Protection	0900		1340	
Water Supply and Distribution .....	0910	2,364,108	1350	2,356,307
Wastewater Treatment and Disposal .....	0920	564,124	1360	501,664
Waste Management .....	0930	723,312	1370	743,888
Other Environmental Use and Protection .....	0940		1380	
Public Health and Welfare	0950		1390	
Family and Community Support .....	0960	365,423	1400	415,423
Day Care .....	0970		1410	
Cemeteries and Crematoriums .....	0980	5,600	1420	6,927
Other Public Health and Welfare .....	0990		1430	
Planning and Development	1000		1440	
Land Use Planning, Zoning and Development .....	1010	8,667	1450	105,485
Economic/Agricultural Development .....	1020		1460	45,582
Subdivision Land and Development .....	1030	64,871	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	3,672,825	1530	2,290,201
Culture: Libraries, Museums, Halls .....	1100	2,185	1540	200,177
Convention Centres .....	1110		1550	
Other Recreation and Culture.....	1120		1560	
Other Utilities	1125		1565	
Gas .....	1126		1566	
Electric .....	1127		1567	
Other .....	1130	100,099	1570	
<b>Total Revenue/Expense</b>	1140	14,848,743	1580	12,148,997
<b>Net Revenue/Expense</b>			1590	2,699,746

## FINANCIAL ACTIVITIES BY TYPE / OBJECT

## Schedule 9D

		Total
		1
Revenues	1700	
Taxation and Grants in Place	1710	
Property (Net Municipal) .....	1720	4,918,575
Business .....	1730	
Business Revitalization Zone .....	1740	
Special .....	1750	
Well Drilling .....	1760	
Local Improvement .....	1770	
Sales To Other Governments .....	1790	
Sales and User Charges .....	1800	3,777,457
Penalties and Costs on Taxes .....	1810	62,286
Licenses and Permits .....	1820	48,857
Fines .....	1830	34,004
Franchise and Concession Contracts .....	1840	677,939
Returns on Investments .....	1850	71,699
Rentals .....	1860	348,317
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	75,888
Provincial Government Unconditional Transfers .....	1910	
Provincial Government Conditional Transfers .....	1920	915,438
Local Government Transfers .....	1930	2,058,046
Transfers From Local Boards and Agencies .....	1940	
Developer Agreements and Levies .....	1960	23,404
Other Revenues .....	1970	1,836,833
<b>Total Revenue:</b> .....	1980	14,848,743
Expenses	1990	
Salaries, Wages, and Benefits .....	2000	3,994,365
Contracted and General Services .....	2010	2,925,667
Purchases from Other Governments .....	2020	156,014
Materials, Goods, Supplies, and Utilities .....	2030	1,587,346
Provision For Allowances .....	2040	-17,910
Transfers to Other Governments .....	2050	363,042
Transfers to Local Boards and Agencies .....	2060	517,968
Transfers to Individuals and Organizations .....	2070	14,450
Bank Charges and Short Term Interest .....	2080	1,157
Interest on Operating Long Term Debt .....	2090	
Interest on Capital Long Term Debt .....	2100	154,490
Amortization of Tangible Capital Assets .....	2110	2,365,169
Net Loss on Sale of Tangible Capital Assets .....	2125	56,814
Write Down of Tangible Capital Assets .....	2127	
Other Expenditures .....	2130	30,425
<b>Total Expenses:</b> .....	2140	12,148,997
<b>Net Revenue (Expense):</b> .....	2150	2,699,746

## REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

## Schedule 9E

		Revenue		Expenses	
		Sales and User Charges	Provincial Capital Transfers	Annual Amortization Expense	Capital Long Term Debt Interest Expense
		1	2	3	4
General Government	2200				
Council and Other Legislative .....	2210				
General Administration .....	2220	20,938		40,329	
Other General Government.....	2230				
Protective Services	2240				
Police .....	2250			15,207	
Fire .....	2260	45,609		107,358	
Disaster and Emergency Measures .....	2270				
Ambulance and First Aid .....	2280				
Bylaws Enforcement .....	2290			4,571	
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool .....	2320	10,625		133,784	
Roads, Streets, Walks, Lighting .....	2330			869,684	
Airport .....	2340			5,322	
Public Transit .....	2350				
Storm Sewers and Drainage .....	2360			129,981	
Other Transportation .....	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution .....	2390	2,258,879		304,127	
Wastewater Treatment and Disposal .....	2400	552,419		299,270	
Waste Management .....	2410	549,713		65,350	
Other Environmental Use and Protection .....	2420				
Public Health and Welfare	2430				
Family and Community Support .....	2440				
Day Care .....	2450				
Cemeteries and Crematoriums .....	2460	5,600			
Other Public Health and Welfare .....	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development .....	2490	2,740			
Economic/Agricultural Development .....	2500				
Subdivision Land and Development .....	2510	64,871			
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	266,063	458,913	387,035	154,490
Culture: Libraries, Museums, Halls .....	2580			3,151	
Convention Centres .....	2590				
Other Recreation and Culture.....	2600				
Other Utilities	2605				
Gas .....	2606				
Electric .....	2607				
Other .....	2610				
<b>Total</b>	2620	3,777,457	458,913	2,365,169	154,490

## 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	22,502			
Other General Government.....	2730				
Protective Services	2740				
Police .....	2750				
Fire .....	2760	118,253			
Disaster and Emergency Measures .....	2770				
Ambulance and First Aid .....	2780				
Bylaws Enforcement .....	2790				
Other Protective Services.....	2800				
Transportation	2810				
Common and Equipment Pool .....	2820	184,056			
Roads, Streets, Walks, Lighting .....	2830	448,514			
Airport .....	2840				
Public Transit .....	2850				
Storm Sewers and Drainage .....	2860				
Other Transportation .....	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution .....	2890	44,767			
Wastewater Treatment and Disposal .....	2900	4,174			
Waste Management .....	2910	29,375			
Other Environmental Use and Protection .....	2920				
Public Health and Welfare	2930				
Family and Community Support .....	2940				
Day Care .....	2950				
Cemeteries and Crematoriums .....	2960				
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	318,500			
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	4,496,588			136,078
Culture: Libraries, Museums, Halls .....	3080				
Convention Centres .....	3090				
Other Recreation and Culture.....	3100				
Other Utilities	3105				
Gas .....	3106				
Electric .....	3107				
Other .....	3110				
Total	3120	5,666,729			136,078



## 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	40,147,417	808,669		40,956,086
Light Rail Transit Systems.....	3202				
Water Systems.....	3203	12,168,859			12,168,859
Wastewater Systems.....	3204	12,467,137			12,467,137
Storm Systems.....	3205	6,420,969			6,420,969
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures .....	3210	71,204,382	808,669		72,013,051
Construction In Progress.....	3219	10,016,065	-9,524,499		491,566
Buildings .....	3220	13,057,837	13,504,356		26,562,193
Machinery and Equipment .....	3230	5,535,151	526,656	179,905	5,881,902
Land .....	3240	1,121,450	318,500		1,439,950
Land Improvements.....	3245	1,770,752			1,770,752
Vehicles .....	3250	2,611,786	33,047	15,600	2,629,233
<b>Total Capital Property Cost</b>	3260	105,317,423	5,666,729	195,505	110,788,647
<b>Accumulated Amortization</b>					
Engineered Structures	3270				
Roadway Systems	3271	20,604,817	873,045		21,477,862
Light Rail Transit Systems	3272				
Water Systems	3273	5,746,720	255,737		6,002,457
Wastewater Systems	3274	7,852,753	262,468		8,115,221
Storm Systems	3275	4,758,486	129,981		4,888,467
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Engineered Structures .....	3280	38,962,776	1,521,231		40,484,007
Buildings .....	3290	3,397,765	364,213		3,761,978
Machinery and Equipment .....	3300	1,859,761	257,943	105,733	2,011,971
Land .....	3310				
Land Improvements.....	3315	809,481	80,585		890,066
Vehicles .....	3320	992,000	141,197	11,558	1,121,639
<b>Total Accumulated Amortization</b>	3330	46,021,783	2,365,169	117,291	48,269,661
<b>Net Book Value of Capital Property</b>	3340	59,295,640			62,518,986
<b>Capital Long-Term Debt (Net)</b>	3350	4,933,540			4,797,462
<b>Equity in Tangible Capital Assets</b>	3400	54,362,100			57,721,524

# LONG TERM DEBT SUPPORT

# Schedule 9H

		Operating Purposes 1	Capital Purposes 2	Total 3
<b>Long Term Debt Support</b>	3405			
Supported by General Tax Levies .....	3410		4,797,462	4,797,462
Supported by Special Levies .....	3420			
Supported by Utility Rates .....	3430			
Other .....	3440			
<b>Total Long Term Debt Principal Balance:</b>	3450		4,797,462	4,797,462

# LONG TERM DEBT SOURCES

# Schedule 9I

		Operating Purposes 1	Capital Purposes 2	Total 3
Alberta Capital Finance Authority.....	3500		4,797,462	4,797,462
Canada Mortgage and Housing Corporation .....	3520			
Mortgage Borrowing .....	3600			
Other .....	3610			
<b>Total Long Term Debt Principal Balance:</b>	3620		4,797,462	4,797,462

# FUTURE LONG TERM DEBT REPAYMENTS

# Schedule 9J

		Operating Purposes 1	Capital Purposes 2	Total 3
<b>Principal Repayments by Year</b>	3700			
Current + 1 .....	3710		140,403	140,403
Current + 2 .....	3720		144,865	144,865
Current + 3 .....	3730		149,468	149,468
Current + 4 .....	3740		154,218	154,218
Current + 5 .....	3750		159,119	159,119
Thereafter .....	3760		4,049,389	4,049,389
<b>Total Principal</b>	3770		4,797,462	4,797,462
<b>Interest by Year</b>	3780			
Current + 1 .....	3790		150,166	150,166
Current + 2 .....	3800		145,704	145,704
Current + 3 .....	3810		141,100	141,100
Current + 4 .....	3820		136,351	136,351
Current + 5 .....	3830		131,450	131,450
Thereafter .....	3840		1,326,139	1,326,139
<b>Total Interest</b>	3850		2,030,910	2,030,910

**PROPERTY TAXES AND GRANTS IN PLACE**
**Schedule 9K**

		<b>Property Taxes</b>	<b>Grants - in Place</b>	<b>Total</b>
		<b>1</b>	<b>2</b>	<b>3</b>
Property Taxes	3900			
Residential Land and Improvements .....	3910	4,275,845	2,352	4,278,197
Non-Residential	3920			
Land and Improvements (Excluding M & E).....	3935	1,865,826	83,870	1,949,696
Machinery and Equipment .....	3950	15,377		15,377
Linear Property .....	3960	111,542		111,542
Railway .....	3970			
Farm Land .....	3980	1,331		1,331
Adjustments to Property Taxes .....	3990			
<b>Total Property Taxes and Grants In Place</b>	<b>4000</b>	<b>6,269,921</b>	<b>86,222</b>	<b>6,356,143</b>
Requisition Transfers			4010	
Education				
Residential/Farm Land .....			4031	960,899
Non-Residential .....			4035	397,731
Seniors Lodges .....			4090	53,756
Other .....			4100	
Adjustments to Requisition Transfers .....			4110	25,182
<b>Total Requisition Transfers</b>			<b>4120</b>	<b>1,437,568</b>
<b>Net Municipal Property Taxes and Grants In Place</b>			<b>4130</b>	<b>4,918,575</b>

**GRANTS IN PLACE OF TAXES**
**Schedule 9L**

		<b>Property Taxes</b>	<b>Business Taxes</b>	<b>Other Taxes</b>	<b>Total</b>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
Federal Government .....	4200	6,000			6,000
Provincial Government .....	4210	80,222			80,222
Local Government .....	4220				
Other .....	4230				
<b>Total</b>	<b>4240</b>	<b>86,222</b>			<b>86,222</b>

**DEBT LIMIT****Schedule 9AA**

1

Debt Limit .....	5700	20,010,147
Total Debt .....	5710	4,797,462
Debt Service Limit .....	5720	3,335,025
Total Debt Service Costs .....	5730	290,569

Enter prior year Line 3450 Column 2 balance here:

4,933,540
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**COUNCIL REPORTS  
AS OF FEBRUARY 27, 2018**

		<b>Meeting (since last council)</b>
Agricultural Society	Cr. Klumph (Alt. Cr. Oswald)	_____
Barrhead Cares Coalition	Cr. Kluin	_____
Barrhead & District Social Housing Association	Cr. Penny	_____X_____
Barrhead Fire Services Committee	Cr. Assaf and Cr. Smith (Alt. Cr. Kluin)	_____
Barrhead Regional Airport Committee	Mayor McKenzie	_____
Barrhead Regional Water Commission	Mayor McKenzie and Cr. Smith	_____
Capital Region Assessment Services Commission	Cr. Penny	_____
Chamber of Commerce	Cr. Kluin	_____X_____
Community Futures Yellowhead East	Cr. Penny (Alt. Cr. Assaf)	_____
Economic Development Committee	Vacant	_____
Enhanced Policing School Resource Officer Committee	Cr. Oswald (Alt. Mayor McKenzie)	_____
Family & Community Support Services Society	Cr. Kluin and Cr. Penny	_____X_____
Library Board/Yellowhead Regional Library Board	Cr. Klumph	_____X_____
Municipal Planning Commission	Cr. Assaf, Cr. Klumph and Cr. Smith (Alt. Cr. Oswald)	_____
Regional Landfill Committee	Cr. Klumph and Cr. Penny	_____
Subdivision & Development Appeal Board	Cr. Penny	_____
Twinning Committee	Cr. Oswald	_____

**Barrhead & District Family & Community  
Support Services Society  
Regular Board Meeting January 18, 2018- 9:30 a.m.  
Barrhead FCSS Building**

**APPROVED****Feb 15, 2018**

Finance Committee Meeting held at 9:00 a.m.

**Present:**

Randy Hindy, Chairperson  
Shelly Dewsnap, Executive Director  
Carol Lee, Recording Secretary  
John Szwec - Secretary/Treasurer  
Jane Wakeford - Vice Chair  
Vicki Kremp                      Marsha Smith  
Sharen Veenstra                Leslie Penny  
Ron Kleinfeldt                 Dausen Kluin

**Absent:** Mary Nikkel, Bill Lane

**1) Call to Order**

The regular meeting of the Barrhead & District Family & Community Support Services Society was called to order at 9:34 a.m. by Randy Hindy

**2) Acceptance of Agenda - Additions/Deletions**

01-18 Moved by Ron Kleinfeldt to accept the Agenda as presented with the addition of 6a) GIC Update and 7f) Staffing Update. Motion seconded by John Szwec.

Carried

**3) Items for Approval****a) Minutes of the regular Board meeting of the Barrhead & District Family & Community Support Services Society of January 18, 2018.**

02-18 Moved by Leslie Penny to accept the minutes of the Regular Board meeting of December 21, 2017 Seconded by John Szwec.

Carried

**b) Financial Statements**

03-18 Moved by Dausen Kluin to accept the General Account, Community Account and Casino Account Financial Statements for the period ending December 31, 2017, as presented. The motion was seconded by Vicki Kremp.

Carried

**4) Staff Presentation: Cheri Jantz - family Violence & THRIVE Mentor**

Cheri Jantz reported that about 10% of her clients are male and she has counseled clients from 12 - 86 years of age. Cheri uses the book 'When Love Hurts' and finds it is a useful tool in sessions. Part of Cheri's job is supporting families with criminal and civil law and 50% of her time has been teaching healthy relationships in schools. The board thanked Cheri with a round of applause.

**5) New Business**

- a)
- b)

**6) Old Business****a) GIC Update:**

04-18 Leslie Penny moved to put \$130,000.00 from Community Accounts and \$50,000.00 from General Accounts into a 3 month GIC. Motion seconded by Jane Wakeford.

Carried

**7) Items for Information****a) Director's Report****b) Staff Reports**

**c) New Horizons for Seniors 2018 Grant Update** – Received \$24,000 from this grant that will be used for Seniors Excursions.

**d) Casino Update** – Our next casino is in the third quarter, July – September 2018 and will be finalized in February

**e) Festival of Trees Update** – FCSS Received - \$2,325 for General Accounts, Food Bank - \$5150, School Lunch Program - \$800, Santa's Toy Box - \$2,475 and THRIVE \$1,900 for a total of \$12, 650.00

**f) Staffing Update** – we have hired a new Family School Liaison Worker, waiting to have the contract signed before announcing her name, as well an offer is out for our new Youth Worker

05-18 Ron Kleinfeldt moved to accept the Directors report, staff reports and all other items or information. Motion was seconded by Marsha Smith.

Carried

**8) Board Development**

**a) Vision & Planning** – Kendall Taylor will come back in the spring to follow up with what happens next from the surveys. The board will review FCSS mission statement and outcomes to see what our next step is.

The FCSS AGM is April 19, 2018. The nomination committee will meet the end of January as one seat is available and will recruit a new board member. All board members were encouraged to help find a suitable board member.

**9) Next Meeting**

March **15, 2018**

**10) Adjournment**


06-18 Moved by John Szwec to adjourn the meeting at 10:49 a.m. Motion seconded by Marsha Smith.

Carried

**Barrhead & District Family & Community Support Services Society Regular Board Meeting of January 18, 2018.**



Chairperson



Recording Secretary





# REQUEST FOR DECISION

**Date:** February 27, 2018  
**To:** Mayor McKenzie & Members of Council  
**From:** Martin Taylor, CAO  
**Re:** Bylaw 02-2018, Council Code of Conduct Bylaw

## Summary

Bylaw 02-2018, Council Code of Conduct Bylaw

## Overview

## Recommendations for Action

### *Recommendation #1*

That Council give Bylaw 02-2018, Council Code of Conduct Bylaw, second and third readings.

Respectfully Submitted by:

A handwritten signature in blue ink, appearing to be "MT" or "Martin Taylor".

*for* Martin Taylor, CMC, CLGM  
CAO

# TOWN OF BARRHEAD

## BYLAW NO.02-2018

A BYLAW OF THE COUNCIL OF THE TOWN OF BARRHEAD, IN THE PROVINCE OF ALBERTA, TO ESTABLISH A CODE OF CONDUCT FOR MEMBERS OF COUNCIL.

**WHEREAS** the *Municipal Government Act*, RSA 2000, Chapter M-26, provides that Council may by bylaw make rules for calling meetings and governing its proceedings, the conduct of its members, the appointment of committees, and for the transaction of its business; and

**WHEREAS** the responsible operation of a democratic local government requires elected officials to be independent, impartial and duly responsible to the people;

**NOW THEREFORE**, the Municipal Council of the Town of Barrhead, in the Province of Alberta, duly assembled in a regular meeting, hereby enacts as follows:

### 1. SHORT TITLE

- 1.1 This bylaw is called “**The Council Code of Conduct Bylaw**”.

### 2. PURPOSE

- 2.1 To establish the standard of conduct and actions of Elected Officials of the Town of Barrhead, as an effort to maintain public confidence in and respect for local government.

### 3. DEFINITIONS

- 3.1 In this bylaw:

- (1) “Act” means the Municipal Government Act and amendments or successor legislation thereto.
- (2) “CAO” means the Chief Administrative Officer for the Town of Barrhead or his/her designate.
- (3) “CEO” (Chief Elected Official/Mayor)) means the Mayor of the Town of Barrhead.
- (4) “Conflict of Interest” means a situation where a Councillor’s personal or private interests may be perceived as influencing the Councillor on a matter of public interest before Town Council, which may result in direct or indirect pecuniary interest, pre-judgment or undue influence.
- (5) “Councillor” means a member of the Town of Barrhead Council
- (6) “Council” means the duly elected officials of the Town of Barrhead.
- (7) “FOIP” means the Freedom of Information and Protection of Privacy Act, and any regulations or successor legislation thereto.
- (8) “Pecuniary Interest” means those situations as defined and regulated by Part 5 Division 6 of the Municipal Government Act RSA 2000, Chapter M-26

- (9) "Town" means the Town of Barrhead, a municipal corporation of the Province of Alberta.

#### 4. CONDUCT OF MEMBERS OF TOWN COUNCIL

- 4.1 Council members shall carry out required duties to the best of their ability, be accountable for their decisions and actions, and strive to create a courteous, respectful atmosphere.
- 4.2 Serve the welfare and interests of the community as a whole in a conscientious and diligent manner and approach decision making with an open mind.
- 4.3 Observe the highest standards of ethical conduct and perform their duties in office in a manner that promotes public confidence.
- 4.4 Engage in respectful & healthy debate on matters in Council meetings and respect the opinion of other Council members.
- 4.5 Council members shall not speak on a matter not before a Council meeting and shall not shout, use profane, vulgar or offensive language during a Council meeting.
- 4.6 Council members shall not make public personal comments about any staff, members of the public or fellow Council members.
- 4.7 Council members shall treat municipal staff with respect and will adhere to any Town of Barrhead policies, bylaws and procedures in order to ensure the municipal work environment is free from discrimination, bullying and harassment.
- 4.8 No member of Council shall use or attempt to use their authority for the purposes of interfering or directing staff in their duties.
- 4.9 Council's sole employee is the CAO; members of Council will respect the CAO's authority to direct staff.

#### 5. CONFIDENTIAL INFORMATION

- 5.1 Personal Information collected by the Town will only be used for the purpose for which it was collected and only disclosed if such disclosure complies with the FOIP Act.
- 5.2 Council members shall not release, disclose, publish or comment on confidential information received during an "in-camera" meeting until such information is disclosed in a public meeting or required by law to do so.
- 5.3 No Council member shall use confidential information for personal gain or benefit, or for the personal gain or benefit of any other person or body.

#### 6. CONFLICT OF INTEREST – PECUNIARY INTEREST

- 6.1 It is Council members' personal responsibility to review and understand the Pecuniary Interest provisions of the Act.

- 6.2 The decision with respect to whether or not a Council member has a pecuniary or conflict of interest is the individual Council's members' decision to make.
- 6.3 Council members shall not influence or attempt to influence a decision in a matter they have a pecuniary or personal interest which comes before any board, commission or Council.
- 6.4 Council members shall not place themselves in a position of obligation to any person, company or organization that may benefit from special consideration or preferential treatment from Council.
- 6.5 Council members shall not allow their personal interests or connections to any organizations or groups to influence their impartiality with respect to the duties they carry out as members of Council.
- 6.6 Receipt and giving of gifts can result in a perceived conflict of interest.
- 6.7 With the exception of token or minor gifts (have an estimated value under \$100.00), gifts over \$100.00, can either be rejected or accepted by a Council member on the condition that the gift is accepted on behalf of all of Council and may be donated to a local charity. This does not apply to gifts of appreciation, donations, and gifts of protocol or social obligation which are received by Council members on behalf of Council.

## **7. USE OF MUNICIPAL RESOURCES AND SERVICES**

- 7.1 Council members shall have full access to the Council chambers, meeting rooms and public areas in the Town office.
- 7.2 No Council member shall direct the work of Town staff or the Town's contractors.
- 7.3 Council members will respect the work space and schedule of Town staff and will not unduly disrupt the day to day work of the organization.
- 7.4 No Council member shall use any property, equipment, service or supplies of the Town including email, social media or internet to pursue their private interest or the interest of any group or organization.
- 7.5 No Council member shall make any financial or legal commitment on behalf of the municipality unless approved by resolution of Council.

## **8. ORIENTATION AND TRAINING**

- 8.1 A municipality must, in accordance with the regulations; offer orientation training to each councillor, to be held within 90 days after the councillor takes the oath of office.
- 8.2 Members of Council are expected to attend:
  - i) orientation training at the start of each Council term
  - ii) any training organized by Council or mandated by the Province
- 8.3 Members of Council may attend training/conferences of their choosing within their approved budget.

## **9. COMPLAINTS – BREACH OF THE CODE OF CONDUCT**

- 9.1 Council members are accountable to the public throughout their 4-year term and may be disqualified and be required to resign pursuant to Section 174 of the Act.
- 9.2 Where a member of the public, Council, or staff, believes they have reasonable grounds that a member of Council has breached this Code, a complaint may be submitted in confidence to the Mayor; if the Mayor has breached this Code, the complaint may be submitted in confidence to the Deputy Mayor.
- 9.3 All complaints must be in writing and should include:
  - i) The complainants name and contact information
  - ii) The name of the member of Council who is the subject of the complaint
  - iii) The nature of the complaint
  - iv) Any other supporting information that will assist in evaluating the complaint
- 9.4 If after review the Mayor or Deputy Mayor finds the complaint to be unsubstantiated he or she may decline to conduct an investigation and advise the complainant of the decision.
- 9.5 If the complaint is found to be warranted, the Council member who is the subject of the complaint will be advised, subject to the FIOP Act and be given the opportunity to provide a written response to the allegations being made.
- 9.6 Once the investigation is complete a written report from the Mayor or Deputy Mayor , be submitted, which may include statements from the complainant and Council member as well as recommendations for sanctions (if any) shall be forwarded to full Council for consideration.
- 9.7 If it is determined the Council member failed to adhere to the Code of Conduct, Council may impose the following sanctions including but not limited to:
  - i) public reprimand
  - ii) request the Councillor issue a letter of apology
  - iii) requirement to attend addition training
  - iv) removal from all boards and committees as a Council representative
  - v) suspension or reduction of remunerations paid to the Council member
  - vi) restrictions on access to Town facilities, property, equipment, services and supplies
  - vii) restrictions on contact with Town staff
  - viii) restrictions on travel as a Council representative
  - ix) suspension or removal of the appointment of Deputy CEO (Mayor) pursuant to Section 152 of the Act.
  - x) suspension or removal of the CEO's presiding duties under Section 154 of the Act.
- 9.8 All sanctions imposed under this Bylaw shall be fair and in keeping with the severity of the infraction having due regard to the Council Members previous conduct.
- 9.9 Nothing in this section restricts or attempts to restrict a Councillor's legal right to challenge a decision by Council.

10. REVIEW OF CODE OF CONDUCT

Each Council is required to review and update this Code of Conduct and any related bylaws that have been incorporated by reference into the Code of Conduct at least once every 4 years starting from the date the Code of Conduct is passed.

11. GENERAL PROVISIONS

- a) It is the intention of Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is further the intention of Council that if any provisions of this Bylaw be declared invalid, all other provisions thereof shall remain valid and enforceable.
- b) This Bylaw will take full force on the day of its final reading.

Read a first time this 13 day of February, 2018.

TOWN OF BARRHEAD

\_\_\_\_\_  
Mayor, Dave McKenzie

\_\_\_\_\_  
Martin Taylor, CAO

Read a second time this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

TOWN OF BARRHEAD

\_\_\_\_\_  
Mayor, Dave McKenzie

\_\_\_\_\_  
Martin Taylor, CAO

Read a third time this \_\_\_\_\_ day of \_\_\_\_\_, 2018 and passed.

TOWN OF BARRHEAD

\_\_\_\_\_  
Mayor, Dave McKenzie

\_\_\_\_\_  
Martin Taylor, CAO



# REQUEST FOR DECISIONS

**Date:** February 27, 2018  
**To:** Mayor McKenzie & Members of Council  
**From:** Martin Taylor, CAO  
**Re:** Information Item

## Summary

Information Item for Council's review.

## Overview

The following information item was presented:

- AUMA Letter – Cannabis Legislation


## Recommendations

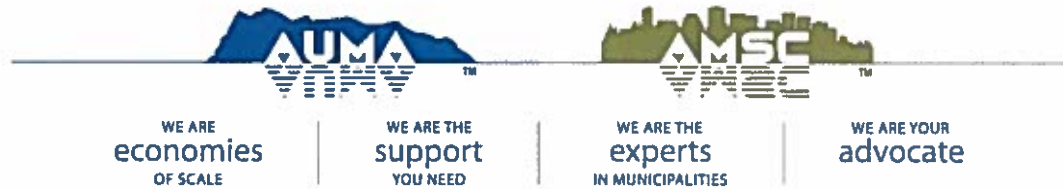
### *Recommendation #1*

That Council accept as information.

Respectfully Submitted by:

A handwritten signature in blue ink, appearing to read "K.V." or similar.

 Martin Taylor, CMC, CLGM  
CAO



February 14, 2018

Honourable Kathleen Ganley  
Minister of Justice and Solicitor General  
424 Legislature Building  
10800 97 Avenue  
Edmonton, AB T5K 2B6

Dear Minister Ganley:

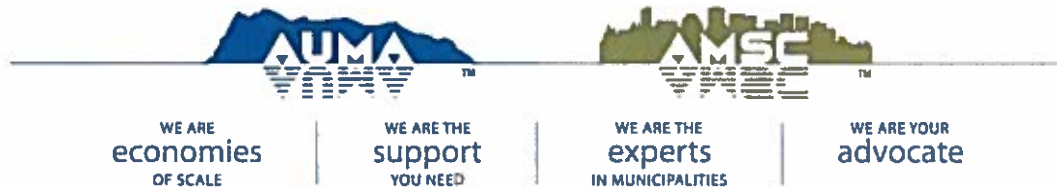
The legalization of cannabis for recreational use will have significant fiscal impacts on municipalities. Our members expect to see increased costs due to increased demands on policing, bylaw enforcement, and fire units; amendments to municipal bylaws, policies, and administrative processes; and social impacts (see enclosure for details). As with any significant policy shift, there are also likely to be unintended consequences that result in unexpected costs.

The federal government has expressed its intention that municipalities receive a fair share of cannabis excise tax. On December 13, 2017, Prime Minister Justin Trudeau stated in Parliament that "cities and towns across the country are among our most important partners in our effort to legalize and strictly regulate access to cannabis. That is why we are providing the provinces and territories 75 per cent of collected excise tax from cannabis, so municipalities can get the resources they need to keep cannabis away from kids and profits out of the hands of criminals. This agreement will be reviewed within six months of legalization to confirm that communities, cities, and towns are well supported by the provinces." AUMA strongly believes that the provincial government should ensure adequate funding from cannabis tax revenue flows through to municipalities to cover all municipal costs incurred as a result of legalization.

Using data from jurisdictions that have legalized cannabis for recreational use, as well as cost projections developed by the City of Calgary and the Federation of Canadian Municipalities, we estimate that Alberta municipalities will incur from \$26 to \$42 million in costs due to legalization. We therefore request that the province provide 70 per cent of the cannabis excise taxes it receives from the federal government, to Alberta municipalities to offset their costs associated with cannabis legalization. As the province will generate additional revenues as the sole distributor and online retailer in Alberta, we believe this request is more than fair and equitable.

In addition to ongoing costs associated with legalization, municipalities expect to incur a number of one-time, start-up costs associated with preparing for the implementation of





cannabis legalization. Accordingly, we request that the province establish a \$30 million fund in Budget 2018/19 to help Alberta municipalities offset the costs of transitioning to the new legislative and regulatory framework.

Lastly, we would like to acknowledge the significant uncertainty around existing statistics related recreational consumer use and illicit market sales. Given the corresponding uncertainty inherent in our municipal cost projections, we request that in three years' time, the province conduct a review of the provincial-municipal cannabis tax sharing agreement to ensure that municipalities have the resources they need to fulfill their new roles and responsibilities.

I would be pleased to meet with you to discuss this matter further. Your staff may contact me at [president@auma.ca](mailto:president@auma.ca) to schedule a meeting at your convenience.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Barry Morishita'.

Barry Morishita  
AUMA President

If you would like to discuss this matter further, please feel free to contact me by email at [president@auma.ca](mailto:president@auma.ca) or my cell phone at (403) 363-9224.

cc: Honourable Shaye Anderson, Minister of Municipal Affairs

Enclosure

**Legalization of Cannabis for Recreational Use - Government Responsibilities and Revenues**

Municipal Government	Provincial Government	Federal Government
Responsibilities		
<ul style="list-style-type: none"> <li>• Policing and enforcement               <ul style="list-style-type: none"> <li>◦ Training for constables/peace officers</li> <li>◦ Acquisition of testing devices</li> <li>◦ Impaired driving enforcement</li> <li>◦ Possession and youth possession</li> <li>◦ Gangs and illegal activity</li> </ul> </li> <li>• Emergency response</li> <li>• Social housing rules and management</li> <li>• Courts operations and prosecutions               <ul style="list-style-type: none"> <li>◦ Enforcement staff time and resources</li> </ul> </li> <li>• Zoning for commercial operations</li> <li>• Education on municipal bylaws, zoning, and business licensing processes</li> <li>• Bylaw enforcement               <ul style="list-style-type: none"> <li>◦ Storefront closure/prevention of re-opening</li> <li>◦ Home grows</li> <li>◦ Complaints regarding cultivation</li> <li>◦ Nuisance complaints</li> <li>◦ Enforcement of consumption venues</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Siting and operation of retail stores               <ul style="list-style-type: none"> <li>◦ Training retail and management staff on social responsibility</li> <li>◦ Store licensing and inspections</li> <li>◦ Compliance with packaging and advertising standards</li> </ul> </li> <li>• Policy for consumption venues</li> <li>• Public health and education campaigns</li> <li>• Provincial highway driving enforcement</li> <li>• Constabulary training programs (cost recovered)</li> <li>• Defending challenges of new driving offences</li> <li>• Criminal prosecutions for illegal distribution (should decrease over long term)</li> <li>• Primary health care</li> </ul>	<ul style="list-style-type: none"> <li>• Licensing and enforcing grow operations</li> <li>• Regulating edibles</li> <li>• Setting advertising and packaging standards</li> <li>• Prosecuting illegal grows</li> <li>• Defending challenges to regulation and criminal law</li> <li>• Policy development (grow operations, distribution, sales, packaging, etc.)</li> <li>• Public health and educational campaigns</li> <li>• International treaties</li> <li>• Tax administration</li> </ul>

February 13, 2018 Letter - Enclosure

<ul style="list-style-type: none"> <li>• Public health               <ul style="list-style-type: none"> <li>◦ Safe use programs (interaction with alcohol/tobacco/other drugs)</li> </ul> </li> <li>• Fire, licensing, and building inspection               <ul style="list-style-type: none"> <li>◦ Consumption venues</li> <li>◦ Retail stores</li> </ul> </li> <li>• Updating labour frameworks as needed for front-line workers and public safety</li> <li>• Local youth justice diversion programs</li> </ul>		
<b>Revenues</b>		
<ul style="list-style-type: none"> <li>• Cannabis excise tax</li> <li>• Property tax</li> </ul>	<ul style="list-style-type: none"> <li>• Cannabis excise tax</li> <li>• AGLC distribution sales margins</li> <li>• Online sales</li> <li>• Business (corporate) taxes</li> </ul>	<ul style="list-style-type: none"> <li>• Licensing grow operations</li> <li>• Cannabis excise tax</li> <li>• Business (corporate) taxes</li> </ul>

Excise Tax Split	Percent of total		Percent of provincial allocation
Federal government	25%	25%	
Provincial government	22.5%	75%	30%
Municipal governments	52.5%		70%
Total:	100%	100%	100%