



AGENDA
REGULAR MEETING OF THE BARRHEAD TOWN COUNCIL
TUESDAY, MARCH 11, 2025 AT 5:30 P.M.
IN THE TOWN OF BARRHEAD COUNCIL CHAMBERS

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

1. Call to Order
2. Consideration of Agenda (Additions - Deletions)
3. Confirmation of Minutes
 - (a) Regular Meeting Minutes – February 25, 2025
4. Public Hearings
 - (a) There are no Public Hearings
5. Delegations
 - (a) Delegation at 5:30 p.m. – Mr. Scott Ellerington from Ellerington LLP, Chartered Professional Accountants
 - (b) Delegation at 5:45 p.m. – Mr. Walter Preugschas representing the NW of 16 Tourism Association
 - (c) Delegation at 6:00 p.m. – Ms. Vernice Aiken from the Ripple Connection
 - (d) Delegation at 6:15 p.m. – Fire Chief Gary Hove from Barrhead Fire Services
6. Old Business
 - (a) Housing Update: In-Camera FOIP Section 16(1)-Third Party Business Interests
7. New Business
 - (a) Financial Statement Report to December 31, 2024
 - (b) 2026-2028 Three-Year Operating Plan and the 2026-2034 Multi-Year Capital Plan

8. Reports
 - (a) Council Reports

9. Minutes
 - (a) Barrhead & District Social Housing Association Minutes – January 23, 2025

10. Bylaw
 - (a) There are no Bylaws

11. Correspondence Item
 - (a) Letter from the Minister of Alberta Municipal Affairs dated February 26, 2025

12. For the Good of Council

13. Tabled Items

14. Closed Session

15. Adjourn

MINUTES OF THE REGULAR MEETING OF THE BARRHEAD
TOWN COUNCIL HELD TUESDAY, FEBRUARY 25, 2025,
IN THE TOWN OF BARRHEAD COUNCIL CHAMBERS

PRESENT D. Kluin, R. Klumph, A. Oswald, D. Smith, and virtually: D. Sawatzky

Officials: Collin Steffes, CAO, Jenny Bruns, Director of Planning, Economic Development & Legislative Services and Jennifer Mantay, Director of Corporate Services

ABSENT Cr. T Assaf, Mayor McKenzie

CALL TO ORDER Deputy Mayor Smith called the meeting to order at 5:30 p.m.

AGENDA The agenda was reviewed.

053-25 Moved by Cr. Klumph that the agenda be accepted with the following additions/deletions.

CARRIED UNANIMOUSLY

CONFIRMATION OF MINUTES

The Minutes of the Town Council Regular Meeting of February 11, 2025 were reviewed.

054-25 Moved by Cr. Klumph that the Minutes of the Town Council Regular Meeting of February 11, 2025, be approved as presented.

CARRIED UNANIMOUSLY

DELEGATION – HOUSING

MOTION IN-CAMERA

055-25 Moved by Cr. Kluin to move to In-Camera at 5:33 p.m. for reasons under FOIP 16(1): Third Party Interests.

056-25 Moved by Cr. Klumph to move out of In-Camera at 6:55 p.m.

Delegation left the meeting at 6:55 p.m.

057-25 Moved by Cr. Klumph to accept the delegates report as information and direct Administration to further research the company and bring information back to a future meeting.

Deputy Mayor Smith recessed the meeting at 6:55 p.m.

Meeting reconvened at 7:24 p.m.

ELEVATOR ROAD STREETLIGHTS

For Council to discuss the options regarding the lighting upgrade on Elevator Road.

058-25 Moved by Cr. Klumph that Council accept the quote provided by Fortis as information.

CARRIED UNANIMOUSLY

059-25 Moved by Cr. Klumph that council direct Administration to investigate other alternatives with Fortis for lighting, and determine best placements based on dark spaces.

CARRIED UNANIMOUSLY

MONTHLY BANK STATEMENT

For Council to approve the Monthly Bank Statement for the month ending January 31, 2024.

060-25 Moved by Cr. Oswald that Council approves the Monthly Bank Statement for the month ending January 31, 2024, as presented.

CARRIED UNANIMOUSLY

HOTEL FEASIBILITY STUDY

For Council to provide Administration with direction to authorize a New Hotel Feasibility Study by an external consult to provide necessary analysis to inform future development decisions on the Non-Residential lands located at, and north of 5902 – 49th Street.

061-25 Moved by Cr. Kluin that Council authorize Administration to proceed with contracting a Hotel Feasibility Study.

CARRIED

LEMONADE DAY PROCLAMATION

For Council to approve the request proclaiming Saturday, June 14, 2025, as Lemonade Day in the Town of Barrhead and waive the \$10 youth entrepreneur business license fee (per month as listed in the Rates and Fees Bylaw) in favor of a \$1.00 single day business license fee for participants.

062-25 Moved by Cr. Kluin that Council approve the proclamation of June 14, 2025, as Lemonade Day in the Town of Barrhead and approve the reduction of the youth entrepreneur business licenses fee to \$1.00 for a single-day license for Lemonade Day participants.

COUNCIL REPORTS

The following Reports to Council as of February 25, 2025 were reviewed:

- Chamber of Commerce
- Library Board
- Family & Community Support Services Society

063-25 Moved by Cr. Oswald that the following Reports to Council as of February 25, 2025 be accepted as information and as presented:

- Chamber of Commerce
- Library Board
- Family & Community Support Services Society

CARRIED UNANIMOUSLY

**MINUTES TO
COUNCIL**

The following Minutes to Council were reviewed:

- Barrhead Social Housing Association Minutes from November 29, 2024

064-25

Moved by Cr. Smith that the Minutes to Council be accepted as information and as presented.

- Barrhead Social Housing Association Minutes from November 29, 2024

CARRIED UNANIMOUSLY

**CORRESPONDENCE
ITEM**

The following correspondence item was reviewed:

A letter dated February 11, 2025, from Barrhead & District Family and Community Support Service Society requesting support from the Town of Barrhead for the Volunteer Appreciation Night Event in the amount of \$1,200.00. This contribution is already captured in the 2025 Operating Budget.

065-25

Moved by Cr. Kluin that Council the accept the letter dated February 11, 2025, from Barrhead & District Family and Community Support Service Society requesting support from the Town of Barrhead for the Volunteer Appreciation Night Event in the amount of \$1,200.00, as information.

CARRIED UNANIMOUSLY

**FOR THE GOOD
OF COUNCIL**

Cr. Kluin thanked the Barrhead & District 4-H Groups for inviting him to judge their public speaking event, and stated there is a lot of talent in our community.

Cr. Kluin gave a congratulations to Melissa Lotholz on her placement at the Worlds Competition.

ADJOURN

066-25

Moved by Cr. Kluin that the Council Meeting be adjourned at 8:04 p.m.

CARRIED UNANIMOUSLY

TOWN OF BARRHEAD

Deputy Mayor, Don Smith

CAO, Collin Steffes

REQUEST FOR DECISION

To: Town Council

From: Jennifer Mantay, Director of Corporate Services

cc: File

Date: March 11, 2025

Re: 5:30 p.m. Delegation – 2024 Financial Audit

1.0 PURPOSE:

Delegation – Mr. Scott Ellerington from Ellerington LLP will be in attendance to present the Auditor’s Report and the 2024 Audited Financial Statements at 5:30 p.m.

2.0 BACKGROUND AND DISCUSSION:

The 2024 year-end audit has been completed by Ellerington LLP. The 2024 Financial Statement and 2024 Municipal Financial Information Return were prepared for the Auditor prior to the audit.

The Audited 2024 Financial Statement and the Audited 2024 Municipal Financial Information Return are presented to Council for formal approval.

The 2024 Operating Budget included contributions to capital projects in the amount of \$1,099,540.00. Because of a lower surplus amount at year end, the actual transfer was \$1,061,047.40, which is approx. \$38,000.00 lower than budgeted.

With the noted transfer of funds into the Town’s Capital Reserve it resulted in an overall 2024 operating surplus of \$1,263.87.

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

The 2024 Annual Report, including financial statements, will be available on the Town’s website and at the Administration Office prior to the end of April 2025.

3.0 ALTERNATIVES:

3.1(a) Council accept the Auditor's Report from Ellerington LLP, regarding the 2024 audit, as presented.

3.1(b) Council approve the 2024 Audited Financial Statement as presented.

3.1(c) Council approve the 2024 Audited Financial Information Return, as presented.

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

4.0 FINANCIAL IMPLICATIONS:

Not Applicable

5.0 INTERDEPARTMENTAL IMPLICATIONS:

Not Applicable

6.0 SENIOR GOVERNMENT IMPLICATIONS:

Not Applicable

7.0 POLITICAL/PUBLIC IMPLICATIONS:

Not Applicable

8.0 ATTACHMENTS:

8.1 Ellerington LLP 2024 Auditor's Letter to Council

8.2 2024 Audited Financial Statements

8.3 2024 Audited Financial Information Return

9.0 RECOMMENDATION:

- Council accept the Auditor's Report from Ellerington LLP, regarding the 2024 audit, as presented.
- Council approve the 2024 Audited Financial Statement as presented.
- Council approve the 2024 Audited Financial Information Return, as presented.

(original signed by the CAO)

Collin Steffes - CAO

February 25, 2025



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

Dear Sirs/Madams:

Re: **Town of Barrhead 2024 Financial Audit**

A – Our Role as Auditors

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

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

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

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

B – Identification of Possible Fraud Risk Factors

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

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

C – Confidentiality

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

D – Practice Inspections

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

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

E – Role of Management and Council

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

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

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

Our audit revealed no material weaknesses in these areas.

F – Budgets, Council Minutes, and General Ledger

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

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

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

G – Resolutions/Bylaws

All decisions of the Council made by resolution or bylaw are legislative in nature and are enforceable within the municipality. The 2024 minutes and bylaws have all been reviewed in the course of our audit.

H – Asset Retirement Obligation

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

In 2024 7 additional properties were identified as having asbestos abatement requirements, including Pressure reducing stations #1 and #2, the administrative building, the sportsground washroom, west end sewer lift station, sewage lagoon

blower building, and the old section of the water treatment plant. These were identified by JADA Solutions Inc, who also provided abatement cost tables.

Present value of the 7 properties in question were \$23,020. This amount was added to the asset value and the asset retirement obligation liability as at January 1, 2024 (the year of identification) as per the policy set forth in 2023.

Accretion expenses for the assets identified in 2023, the curling rink, bowling alley and RCMP building, was \$5,178 for 2024

Accretion expense for the landfill amounted to \$13,145 in 2024, based on the schedule determined in 2023. Per our review the schedule and valuation of the asset retirement obligation for the landfill was not significantly changed.

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

I – Debt Limit

Note 9 of the Financial Statements discloses debt and debt limits for the Town of Barrhead. The Town debt limit under the Municipal Government Act is \$22,854,185. The actual debt of the Town was \$3,715,819, leaving \$19,138,366 available, an increase of more than \$1,150,000 from 2023.

Maximum allowable annual principal and interest payments under the Municipal Government Act are \$3,809,031. With annual principal and interest payments of \$290,569, the Town can afford an additional \$ 3,518,462 in annual payments of principal and interest.

Debt is a single loan payable to the Alberta Capital Finance Authority. Originally \$5,000,000 and issued in March 2016 to date \$1,284,181 principal has been repaid.

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

J – Consolidated Statement of Financial Position

The financial statements reflect the consolidated statement of financial position of the Town of Barrhead as at December 31, 2024. This statement can be evaluated as follows:

1. Debt Ratio

Total assets increased to \$80,339,518 as at December 31, 2024 from \$79,017,619 a year earlier, an increase of \$1,321,899.

Liabilities are reduced from 2023, with a 7% reduction year-over-year, falling \$392,023 to \$4,883,317 from \$5,275,342. The main reasons for the drop are payables to the County of Barrhead are lower, as at the end of 2023 nearly \$160,000 was owed on provincial fire truck use, and the loan paydown.

The net result is an increase of accumulated surplus of \$1,713,922.

Based on the above, the debt ratio is 6.1% of assets, down from 6.7% the year before.

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

1. Working Capital

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

As at December 31, 2024 working capital was \$9,649,836, an increase of \$644,322. Expressed as a ratio, working capital is 20:1 in 2024, up from 12:1 in 2023.

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

2. Net Financial Assets

The Consolidated Statement of Financial Position reflects a Net Financial Assets of \$5,024,890 which is up \$635,412 from \$4,389,478 the prior year.

Net financial assets includes long-term debt of \$3,715,819 of which only \$174,776 is required to be paid in 2025. Removing the non-current portion of long-term debt, the net financial assets are north of \$8.7 million as at December 31, 2024.

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

K – Consolidated Statement of Operations:

Revenues for 2024 totaled \$15,236,123 up from \$14,580,200 representing a 4.4 per cent growth from the prior year. The growth was predominantly realized with increased property tax revenue, which was budgeted and expected, and investment income, which was about t\$150,000 greater than budget.

Expenditures totaled \$15,732,199 which is up from \$14,129,418 from the prior year, an increase of 11 per cent year over year. All increases were budgeted for other than the increase in water supply, which was about \$665,000 over budget. Per discussion with management, payments to the water commission were dramatically higher in 2024 due to a significant leak that unfortunately was hard to find, as it ran into the river.

Before transfers from other Governments for capital, our revenues therefore fell short of expenses for 2024, with a net shortfall of \$496,076.

Transfers for capital totaled \$2,210,000 from the Provincial and Federal governments, resulting in net revenue over expenses from all sources to be \$1.7m.

L – Consolidated Statement of Cash Flows

The financial statements include the consolidated statement of cash flows of the Town of Barrhead for the year ended December 31, 2024, which discloses the net cash flows from different sorts of activities for the year.

For 2024 net cash flows were a positive \$1,269,165.

Cash flow from operating transactions was \$4,396,193 (\$4,245,496 in 2023). This is comprised of the excess of revenues over expenses, and adjusted for non-cash expenses and net changes to non-cash working capital (i.e. increases or decreases in accounts receivable, inventory, etc). Non-cash expenses included amortization and loss from sale of capital assets, valued at \$2,119,694 and \$(1,173) respectively.

Cash flows from accounts receivable was a positive \$966,085 for the year. Principally this is comprised of the receipt of several capital receivables from other governments during 2024, including \$608,000 from the County of Barrhead and an MSI grant for the landfill loader; \$293,000 MSI for the 53 ave overlay, among other capital receipts. In total capital receivables declined \$1.1m a MCCAC arena retrofit grant of \$665,156.25. Operating receivables increases by \$180,000 because of increases in receivables from other governments (i.e. AR for the fire operating costs for December was up \$70,000 year-over-year). Trade receivables from other parties remained steady.

Capital activity used \$3,061,999 cash flows which was the difference between acquisition of tangible capital assets for \$3,103,099 and disposition of tangible capital assets for \$41,100.

The bulk of the capital activity falls under engineering structures on your sheet, and that predominantly was for the 49a street reconstruction, with \$1,513,152 on roads, \$10,770 sidewalks, \$245,915 on storm sewer, \$194,981 water, and \$122,122 sewer.

Other capital acquisitions of note were the new Zamboni for \$133,830; \$51,829 for the Lions park basketball court, \$139,800 on bowling alley upgrades

Vehicle acquisitions totaled \$61,567 for a half ton truck.

Investing activity consisted solely of use of restricted funds to the amount of \$104,364.

Financing activities was only repayment of long-term debt for \$169,393.

Combined with cash and cash equivalents as at December 31 was \$8,437,810 up from \$7,168,645 at the beginning of the year.

M – Changes of Accumulated Surplus

The financial statements detail accumulated surplus and changes in accumulated surplus of the Town during fiscal 2024. Accumulated surplus is divided into three categories; unrestricted surplus, restricted surplus, and equity in tangible capital assets.

Equity in tangible capital assets is equity that is not readily available for operations. It reflects total tangible capital assets invested in land, land improvements, buildings, engineering structures, machinery and equipment, and vehicles owned by the Town of Barrhead. These assets are reflected in the financial statements at cost less accumulated amortization. Total cost is \$131,740,483 and total accumulated amortization is \$61,596,509, leaving a net book value of \$70,143,974. Subtracting long term debt of \$3,715,819 and asset retirement obligations of \$650,792 from the net book value leaves an equity in tangible capital assets of \$65,777,363. The increase in equity in tangible capital assets during the year was about \$1,070,954 which reflects the fact that the Town has replaced capital assets at a pace faster than they are considered to amortize.

Restricted surplus of \$9,353,112 represents funds designated to operating and capital reserves in anticipation of future capital and operating expenditures. These reserves are the result of management decisions by Town council.

Unrestricted surplus is \$325,726 as at December 31, 2024, up \$20,163 from \$305,563 as at December 31, 2023. Unrestricted funds are again the result of management decisions by Town council when funds are allocated to operating and capital reserves. The need for unrestricted surplus is minimal if the combination of restricted surplus and unrestricted surplus meet the Town's financial requirements. Combined unrestricted and restricted surplus is \$9,678,838 as at year-end, with obligations at that time of \$4,883,317.

N – Beaver Brook Subdivision Phase 3

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

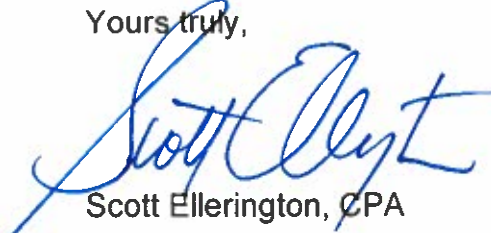
O – Concluding Comments

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

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

Thank you.

Yours truly,



Scott Ellerington, CPA

FOR THE YEAR ENDED
December 31, 2024



Report of the Chief Administrative Officer or Designated Officer

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

(Original Signed)
Signature

Jennifer Mantay, Dir. of Corp. Services
Name

February 14, 2025
Dated

TOWN OF BARRHEAD
FINANCIAL STATEMENTS
For the Year Ended December 31, 2024

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

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

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

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

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

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

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

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

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

(Original Signed)

Chief Administrative Officer

Dated: February 3, 2025

(Original Signed)

Director of Corporate Services

Dated: February 3, 2025

INDEPENDENT AUDITOR'S REPORT

To the Members of Council:



Opinion

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

- the consolidated statement of financial position as at December 31, 2024,
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in its net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended; and
- notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Town of Barrhead as at December 31, 2024, and its consolidated results of its operations, its consolidated changes in its net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Information

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

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

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

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

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

We have nothing to report in this regard.

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

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

Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Barrhead, Alberta
February 25, 2025


Ellerington Professional Corporation
Chartered Professional Accountant

TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2024

	2024	2023
	<u>\$</u>	<u>\$</u>
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	8,585,759	7,420,960
Receivables (Note 3)		
Taxes and Grants In Lieu of Taxes	210,845	164,823
Trade and Other Receivables	1,082,598	2,048,683
Land for Resale Inventory	-	-
Investments	-	-
Debt Charges Recoverable	-	-
Other Current/Long Term Assets	29,002	30,354
	<u>9,908,204</u>	<u>9,664,820</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	83,616	199,998
Deposit Liabilities	37,225	37,915
Deferred Revenue (Note 4)	147,949	267,018
Employee Benefits Obligation (Note 5)	247,916	276,325
Asset Retirement Obligation (Note 6)	650,792	608,874
Other Current Liabilities	-	-
Provision for landfill closure and post-closing costs	-	-
Long Term Debt (Note 8)	3,715,819	3,885,212
	<u>4,883,317</u>	<u>5,275,342</u>
NET FINANCIAL ASSETS (DEBT)	<u>5,024,887</u>	<u>4,389,478</u>
NON-FINANCIAL ASSETS		
Tangible Capital Assets	70,143,974	69,200,495
Inventory for Consumption	48,395	48,394
Prepaid Expenses	238,945	103,910
	<u>70,431,314</u>	<u>69,352,799</u>
ACCUMULATED SURPLUS (Schedule 1 and Note 11)	<u>75,456,201</u>	<u>73,742,277</u>

Contingencies - See Note 16

TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended December 31, 2024

REVENUES	Budget (Unaudited)	2024 \$	2023 \$
Net Municipal Taxes (Schedule 3)	5,644,140	5,658,180	5,344,534
Sales, User Charges, Franchise & Rentals	6,156,500	6,345,322	6,299,616
Government Transfers for Operating (Schedule 4)	2,304,190	2,329,993	1,957,226
Investment Income	346,500	499,469	424,097
Penalties and Costs on Taxes	43,000	53,463	48,892
Development Levies	10,000	3,273	3,150
Licenses, Permits and Fines	70,350	71,964	82,129
Other Revenues	178,800	274,459	420,556
TOTAL REVENUE	<u>14,753,480</u>	<u>15,236,123</u>	<u>14,580,200</u>
EXPENDITURES			
Council and Other Legislative	327,850	319,190	277,766
General Administration	1,043,730	1,107,629	973,135
RCMP	311,430	305,265	221,377
Fire	1,443,830	1,603,613	1,756,006
Disaster and Emergency Measures	1,500	-	4,720
Bylaw Enforcement	165,400	140,934	155,289
Safety	80,050	73,546	55,523
Common Services	533,390	454,297	441,667
Roads, Streets, Walks, Lighting	1,397,730	1,102,969	1,124,771
Airport	17,320	17,307	5,360
Storm Sewers and Drainage	31,120	11,509	11,150
Water Supply and Distribution	2,732,960	3,397,877	2,634,660
Wastewater Treatment and Disposal	358,020	355,481	363,566
Waste Management	749,580	683,553	349,511
Family and Community Support	483,920	483,915	477,068
Cemeteries	50,160	28,614	20,248
Other Public Health and Welfare	11,940	293	11,189
Land Use, Planning, Zoning and Development	152,210	161,994	121,480
Economic Development	172,140	146,993	131,551
Subdivision Land and Development	-	-	-
Parks and Recreation	3,089,600	2,959,826	2,681,421
Culture: Libraries, Museums, Halls	306,210	249,574	237,020
Amortization Expenditures	2,094,720	2,119,693	1,957,257
Loss (Gain) On Disposal of Capital Assets	-	8,127	102,215
Other Expenditures	-	-	15,468
TOTAL EXPENSES	<u>15,554,810</u>	<u>15,732,199</u>	<u>14,129,418</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER	<u>(801,330)</u>	<u>(496,076)</u>	<u>450,782</u>
OTHER			
Government Transfers for Capital (Schedule 4)	3,116,981	2,210,000	1,153,171
Unrestricted Fund Transfers	-	-	-
	<u>3,116,981</u>	<u>2,210,000</u>	<u>1,153,171</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	<u>2,315,651</u>	<u>1,713,924</u>	<u>1,603,953</u>
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>73,742,277</u>	<u>73,742,277</u>	<u>72,138,324</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>76,057,928</u>	<u>75,456,201</u>	<u>73,742,277</u>

TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)
For the Year Ended December 31, 2024

	Budget (Unaudited)	2024 \$	2023 \$
EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES	<u>2,315,651</u>	<u>1,713,924</u>	<u>1,603,953</u>
Acquisition of Tangible Capital Assets	(4,347,511)	(3,103,099)	(2,738,709)
Proceeds on Disposal of Tangible Capital Assets	-	41,100	27,755
Amortization of Tangible Capital Assets	2,094,720	2,119,694	1,957,257
(Gain) Loss on Sale of Tangible Capital Assets	<u>-</u>	<u>(1,173)</u>	<u>102,215</u>
	<u>(2,252,791)</u>	<u>(943,478)</u>	<u>(651,482)</u>
Acquisition of Prepaid Assets	-	(135,035)	(69,729)
Use of Prepaid Assets	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>(135,035)</u>	<u>(69,729)</u>
(INCREASE) DECREASE IN NET DEBT	<u>62,860</u>	<u>635,411</u>	<u>882,742</u>
NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR	<u>4,389,479</u>	<u>4,389,479</u>	<u>3,506,737</u>
NET FINANCIAL ASSETS (DEBT), END OF YEAR	<u><u>4,452,339</u></u>	<u><u>5,024,890</u></u>	<u><u>4,389,479</u></u>

TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2024

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

	2024	2023
	\$	\$
	<u> </u>	<u> </u>
OPERATING		
Excess (shortfall) of revenues over expenses	1,713,924	1,603,953
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization of tangible capital assets	2,119,694	1,957,257
Loss (Gain) on disposal of tangible capital assets	(1,173)	102,215
Non-cash charges to operations (net change)		
Decrease (increase) in taxes and grants-in-lieu receivable	(46,022)	(10,871)
Decrease (increase) in trade and other receivables	966,085	556,283
Decrease (increase) in prepaid expenses	(135,035)	(69,729)
Decrease (increase) in current/long term assets	1,352	(383)
Increase (decrease) in accounts payable and accrued liabilities	(144,791)	(186,496)
Increase (decrease) in deposit liabilities	(690)	(1,505)
Increase (decrease) in deferred revenue	(119,069)	50,998
Increase (decrease) in provision for landfill closure/post-closure	-	(365,100)
Increase (decrease) in Asset Retirement Obligation	41,918	608,874
Cash provided by operating transactions	<u>4,396,193</u>	<u>4,245,496</u>
CAPITAL		
Acquisition of tangible capital assets	(3,103,099)	(2,738,709)
Sale of tangible capital assets	41,100	27,755
Cash applied to capital transactions	<u>(3,061,999)</u>	<u>(2,710,954)</u>
INVESTING		
Decrease (increase) in restricted cash or equivalents	104,364	(68,255)
Cash provided by (applied to) investing transactions	<u>104,364</u>	<u>(68,255)</u>
FINANCING		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	(169,393)	(164,176)
Cash provided by (applied to) financing transactions	<u>(169,393)</u>	<u>(164,176)</u>
CHANGE IN CASH AND EQUIVALENTS DURING YEAR	1,269,165	1,302,111
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>7,168,645</u>	<u>5,866,534</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>8,437,810</u>	<u>7,168,645</u>
Cash and cash equivalents is made up of:		
Cash and temporary investments (Note 2)	8,585,759	7,420,960
Less: restricted portion of cash and temporary investments (Note 2)	(147,949)	(252,315)
	<u>8,437,810</u>	<u>7,168,645</u>

TOWN OF BARRHEAD
SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the Year Ended December 31, 2024
Schedule 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2024 \$	2023 \$
BALANCE, BEGINNING OF YEAR	305,563	8,730,305	64,706,409	73,742,277	72,138,324
Excess (deficiency) of revenues over expenses	1,713,924	-	-	1,713,924	1,603,953
Unrestricted funds designated for future use	(1,470,918)	1,470,918	-	-	-
Restricted funds used for operations	10,110	(10,110)	-	-	-
Restricted funds used for tangible capital assets	-	(838,001)	838,001	-	-
Current year funds used for tangible capital assets	(2,242,078)	-	2,242,078	-	-
Contributed tangible capital assets	-	-	-	-	-
Disposal of tangible capital assets	39,927	-	(39,927)	-	-
Annual amortization expense	2,119,693	-	(2,119,693)	-	-
Asset Retirement Obligation Expense	18,898	-	(18,898)	-	-
Long term debt issued	-	-	-	-	-
Long term debt repaid	(169,393)	-	169,393	-	-
Capital debt used for TCA	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Change in Accumulated Surplus	<u>20,163</u>	<u>622,807</u>	<u>1,070,954</u>	<u>1,713,924</u>	<u>1,603,953</u>
BALANCE, END OF YEAR	<u>325,726</u>	<u>9,353,112</u>	<u>65,777,363</u>	<u>75,456,201</u>	<u>73,742,277</u>

**TOWN OF BARRHEAD
SCHEDULE OF TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Schedule 2

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2024 \$	2023 \$
COST:								
BALANCE, BEGINNING OF YEAR	1,389,850	2,863,025	28,107,765	79,080,918	13,201,429	4,155,698	128,798,686	126,431,696
Acquisition of tangible capital assets	-	62,045	181,052	2,247,109	382,790	61,567	2,934,563	2,628,490
Construction-in-progress	-	-	-	168,536	-	-	168,536	110,219
Disposal of tangible capital assets	-	-	-	-	(120,100)	(41,202)	(161,302)	(371,719)
Write down of tangible capital assets	-	-	-	-	-	-	-	-
BALANCE, END OF YEAR	<u>1,389,850</u>	<u>2,925,070</u>	<u>28,288,817</u>	<u>81,496,563</u>	<u>13,464,119</u>	<u>4,176,063</u>	<u>131,740,483</u>	<u>128,798,686</u>
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	1,233,402	7,106,842	45,193,231	4,313,181	1,751,535	59,598,191	57,882,684
Annual amortization	-	65,186	600,706	724,745	538,217	189,839	2,118,693	1,957,258
Accumulated amortization on disposals	-	-	-	-	(79,173)	(41,202)	(120,375)	(241,751)
BALANCE, END OF YEAR	<u>-</u>	<u>1,298,588</u>	<u>7,707,548</u>	<u>45,917,976</u>	<u>4,772,225</u>	<u>1,900,172</u>	<u>61,596,509</u>	<u>59,598,191</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>1,389,850</u>	<u>1,626,482</u>	<u>20,581,269</u>	<u>35,578,587</u>	<u>8,691,894</u>	<u>2,275,891</u>	<u>70,143,974</u>	<u>69,200,495</u>
 2024 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>1,389,850</u>	<u>1,629,623</u>	<u>21,000,923</u>	<u>33,887,687</u>	<u>8,888,248</u>	<u>2,404,163</u>	<u>69,200,495</u>	

TOWN OF BARRHEAD
SCHEDULE OF PROPERTY AND OTHER TAXES
For the Year Ended December 31, 2024

Schedule 3

TAXATION	Budget (Unaudited)	2024 <u>\$</u>	2023 <u>\$</u>
Real Property Taxes	6,925,970	7,008,304	6,634,415
Linear Property Taxes	133,630	141,007	131,615
Government Grants In Lieu of Property Taxes	94,920	47,416	49,773
Special Assessment and Local Improvement Taxes	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL TAXATION	<u>7,154,520</u>	<u>7,196,727</u>	<u>6,815,803</u>
 REQUISITIONS			
Alberta School Foundation	1,447,770	1,425,576	1,410,188
Barrhead & District Social Housing	62,090	111,957	60,450
Designated Industrial Properties	520	-	-
Requisitions - Previous Year Underlevy	<u>-</u>	<u>1,014</u>	<u>631</u>
TOTAL REQUISITIONS	<u>1,510,380</u>	<u>1,538,547</u>	<u>1,471,269</u>
 NET MUNICIPAL TAXES	 <u>5,644,140</u>	 <u>5,658,180</u>	 <u>5,344,534</u>

TOWN OF BARRHEAD
SCHEDULE OF GOVERNMENT TRANSFERS
For the Year Ended December 31, 2024

Schedule 4

	Budget (Unaudited)	2024 <u>\$</u>	2023 <u>\$</u>
TRANSFERS FOR OPERATING:			
Provincial Government	792,320	831,112	497,839
Federal Government	2,800	2,880	2,880
Other Local Government	<u>1,509,070</u>	<u>1,496,001</u>	<u>1,456,507</u>
	<u>2,304,190</u>	<u>2,329,993</u>	<u>1,957,226</u>
TRANSFERS FOR CAPITAL:			
Provincial Government	1,975,000	1,018,155	749,953
Federal Government	1,098,531	1,191,845	19,366
Other Local Government	<u>43,450</u>	<u>-</u>	<u>383,852</u>
	<u>3,116,981</u>	<u>2,210,000</u>	<u>1,153,171</u>
TOTAL GOVERNMENT TRANSFERS	<u><u>5,421,171</u></u>	<u><u>4,539,993</u></u>	<u><u>3,110,397</u></u>

TOWN OF BARRHEAD
SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT
For the Year Ended December 31, 2024

Schedule 5

CONSOLIDATED EXPENSES BY OBJECT	Budget (Unaudited)	2024 <u> \$ </u>	2023 <u> \$ </u>
Salaries, Wages and Benefits	5,841,860	5,702,329	5,436,343
Contracted and General Services	4,068,070	4,488,364	3,604,560
Purchases from Other Governments	500	193	252
Materials, Goods, Supplies and Utilities	2,348,140	2,141,387	2,085,050
Provision for Allowances	2,600	394	798
Transfers to Other Governments	407,020	490,692	527,039
Transfers to Local Boards and Agencies	611,060	613,470	599,689
Transfers to Individuals and Organizations	33,310	18,405	14,060
Bank Charges and Short Term Interest	8,020	9,071	7,614
Interest on Long Term Debt	121,180	121,176	126,393
Other Expenditures	-	-	(349,632)
Amortization of Tangible Capital Assets	2,094,720	2,119,693	1,957,257
Loss on Disposal of Tangible Capital Assets	-	8,127	102,215
Accretion of Asset Retirement Obligation	<u>18,330</u>	<u>18,898</u>	<u>17,780</u>
 TOTAL EXPENDITURES	 <u>15,554,810</u>	 <u>15,732,199</u>	 <u>14,129,418</u>

**TOWN OF BARRHEAD
SCHEDULE OF SEGMENTED DISCLOSURE
For the Year Ended December 31, 2024**

Schedule 6

REVENUE	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	Other	2024 \$
Net Municipal Taxes	5,658,180							5,658,180
Sales, User Charges, Franchise & Rentals	1,104,273	232,742	22,514	117,743	611,857	4,244,593	11,600	6,345,322
Operating Government Transfers	48,220	978,477	152,920	19,000	548,537	162,073	420,766	2,329,993
Investment Income	253,602	8,164	35,259		33,144	114,127	55,173	499,469
Penalties and Costs on Taxes	53,463							53,463
Development Levies							3,273	3,273
Licenses, Permits and Fines	40,043	28,521		3,400				71,964
Other Revenues	8,264	13,994	1,640	19,101	61,120	166,075	4,265	274,459
	<u>7,166,045</u>	<u>1,261,898</u>	<u>212,333</u>	<u>159,244</u>	<u>1,254,658</u>	<u>4,686,868</u>	<u>495,077</u>	<u>15,236,123</u>
 EXPENSES								
Salaries, Wages and Benefits	1,046,208	863,004	847,235	202,805	1,699,419	1,033,545	10,113	5,702,329
Contracted and General Services	317,808	622,192	228,589	78,689	544,116	2,682,034	14,936	4,488,364
Purchases from Other Governments	193							193
Materials, Goods, Supplies and Utilities	59,264	162,947	492,951	27,493	691,714	703,453	3,565	2,141,387
Transfers to Other Governments		473,385	17,307					490,692
Transfers to Local Boards and Agencies					127,144	2,411	483,915	613,470
Transfers to Individuals and Organizations		1,000			17,405			18,405
Interest on Long Term Debt					121,176			121,176
Accretion Expense	84	1,125			4,068	13,621		18,898
Other Expenditures	3,261	-	-	-	12,485	1,846	-	17,592
	<u>1,426,818</u>	<u>2,123,653</u>	<u>1,586,082</u>	<u>308,987</u>	<u>3,217,527</u>	<u>4,436,910</u>	<u>512,529</u>	<u>13,612,506</u>
 NET REVENUE, BEFORE AMORTIZATION AND OTHER	 5,739,227	 (861,755)	 (1,373,749)	 (149,743)	 (1,962,869)	 249,958	 (17,452)	 1,623,617
Capital Government Transfers			1,759,067		133,830	317,103		2,210,000
Amortization Expense	(62,321)	(171,027)	(534,950)	(760)	(694,167)	(654,555)	(1,913)	(2,119,693)
 NET REVENUE	 <u>5,676,906</u>	 <u>(1,032,782)</u>	 <u>(149,632)</u>	 <u>(150,503)</u>	 <u>(2,523,206)</u>	 <u>(87,494)</u>	 <u>(19,365)</u>	 <u>1,713,924</u>

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2024

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

a) Reporting entity

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

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

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

b) Basis of Accounting

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

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

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

c) Use of Estimates

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

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2024

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

d) Investments

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

e) Debt Charges Recoverable

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

f) Long Term Debt

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

g) Requisition Over-levy and Under-levy

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

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

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

h) Inventories for Resale

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

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2024

i) Tax Revenue

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

j) Asset Retirement

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

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

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

k) Contaminated Sites Liability

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

l) Government Transfers

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

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2024

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

m) Non-Financial Assets

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

i. Tangible Capital Assets

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

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

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

ii. Contributions of Tangible Capital Assets

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

iii. Leases

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

iv. Inventories

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

v. Cultural and Historical Tangible Capital Assets

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

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2024

n) Deferred Revenues

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

**Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2024**

2. CASH AND TEMPORARY INVESTMENTS

	2024 \$	2023 \$
Cash	4,108,022.72	3,949,089.46
Temporary Investments	4,461,290.61	3,461,290.61
Accrued Interest	<u>16,445.76</u>	<u>10,580.14</u>
	<u>8,585,759.09</u>	<u>7,420,960.21</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:

	2024 \$	2023 \$
WCF ERC Training Grounds Grant	<u>5,000.00</u>	<u>91,140.95</u>
	<u>5,000.00</u>	<u>91,140.95</u>

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

	2024 \$	2023 \$
Alberta Health Services_ - 2019 Public Health Grant	2,461.04	2,753.84
Municipal Sustainability Initiative Operating Grant	0.00	152,920.00
Alberta Community Partnership – BRWC Grant	107,557.36	0.00
Yellowhead East Covid Support Grant	<u>5,500.00</u>	<u>5,500.00</u>
	<u>115,518.40</u>	<u>161,173.84</u>

Accrued Interest is interest that is earned but will not be received until the following year.

3. RECEIVABLES

	2024 \$	2023 \$
Property Taxes		
Current Taxes and Grants in Place of Taxes	121,979.78	102,310.05
Arrears Taxes	<u>88,864.55</u>	<u>62,512.98</u>
	<u>210,844.33</u>	<u>164,823.03</u>
Less Allowance for Doubtful Accounts	<u>(0.00)</u>	<u>(0.00)</u>
	<u>210,844.33</u>	<u>164,823.03</u>
Other		
Trade Accounts	1,015,110.35	1,959,131.87
GST	<u>83,933.47</u>	<u>100,131.82</u>
	<u>1,099,043.82</u>	<u>2,059,263.69</u>
	<u>1,309,888.15</u>	<u>2,224,086.72</u>

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2024

4. DEFERRED REVENUE

	2024 \$	2023 \$
Agrena – Future Advertising Sign Rental	0.00	0.00
Prepaid Taxes	27,430.82	14,703.39
Public Health – AHS Community Grant- Operating	2,461.04	2,753.84
Yellowhead East Covid Support Grant	5,500.00	5,500.00
2024 ACP Grant – BRWC - Operating	107,557.36	0.00
WCF ERC Training Grounds Grant	5,000.00	0.00
Municipal Sustainability Initiative Operating Grant	0.00	152,920.00
Federal Gas Tax Fund Grant (Arena Retrofit)- Capital	<u>0.00</u>	<u>91,140.95</u>
	<u>147,949.22</u>	<u>267,018.18</u>

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

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

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

5. EMPLOYEE BENEFITS OBLIGATIONS

	2024 \$	2023 \$
Vacation and overtime accrued	247,915.97	276,325.45

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

6. ASSET RETIREMENT OBLIGATION

Landfill

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

Asbestos Abatement

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

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2024

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

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

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

Total Asset Retirement Obligations

	2024 \$	2023 \$
Balance, Beginning of Year	608,873.98	591,093.93
ARO Additions	23,019.58	
Accretion Expense	<u>18,898.28</u>	<u>17,780.05</u>
Estimated Total Liability	650,791.84	608,873.98

7. CONTAMINATED SITES LIABILITY

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

8. LONG-TERM DEBT

	2024 \$	2023 \$
Tax supported debentures	3,715,818.75	3,885,211.82
Bank loans	<u>0.00</u>	<u>0.00</u>
	<u>3,715,818.75</u>	<u>3,885,211.82</u>

The current portion of the long-term debt amounts to \$ 169,393.07 (2023 - \$164,175.80).

Interest on long-term debt amounted to \$ 121,175.93 (2023 - \$ 126,393.20).

Principal and interest repayments are as follows:

	Principal \$	Interest \$	Total \$
2025	174,776.14	115,792.86	290,569.00
2026	180,330.26	110,238.74	290,569.00
2027	186,060.89	104,508.11	290,569.00
2028	191,973.64	98,595.36	290,569.00
2029	198,074.27	92,494.73	290,569.00
2030-2041	<u>2,784,603.55</u>	<u>556,939.95</u>	<u>3,341,543.50</u>
	3,715,818.75	1,078,569.75	4,794,388.50

**Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2024**

9. DEBT LIMITS AND DEBT SERVICING LIMIT

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

	2024 \$	2023 \$
Total Debt Limit	22,854,185.00	21,870,300.00
Total Debt	<u>3,715,819.00</u>	<u>3,885,212.00</u>
Amount of Debt Limit Unused	19,138,366.00	17,985,088.00
Debt Servicing Limit	3,809,031.00	3,645,050.00
Debt Servicing	<u>290,569.00</u>	<u>290,569.00</u>
Amount of Debt Servicing Limit Unused	3,518,462.00	3,354,481.00

10. EQUITY IN TANGIBLE CAPITAL ASSETS

	2024 \$	2023 \$
Tangible Capital Assets (Schedule 2)	131,740,482.36	128,798,685.68
Accumulated Amortization (Schedule 2)	(61,596,508.62)	(59,598,190.17)
Long-term Debt (Note 8)	(3,715,818.75)	(3,885,211.82)
Asset Retirement Obligation (Note 6)	<u>(650,791.84)</u>	<u>(608,873.98)</u>
	<u>65,777,363.15</u>	<u>64,706,409.71</u>

11. ACCUMULATED SURPLUS

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

	2024 \$	2023 \$
Unrestricted Surplus (Deficit)	325,725	305,564
Restricted Surplus		
Tax Rate Stabilization	1,013,434	921,575
Roads	921,300	918,836
Water	1,600,914	1,640,237
Sewer	2,186,162	1,907,794
Garbage, Landfill, Recycling	476,192	328,816
Building Replacement & Renovations	984,886	983,433
Land Improvements	1,191,909	1,101,098
General Equipment Replacement	<u>978,316</u>	<u>928,514</u>
	9,353,113	8,730,303
Equity in Tangible Capital Assets	65,777,363	64,706,410
TOTAL ACCUMULATED SURPLUS	75,456,201	73,742,277

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2024

12. SEGMENTED DISCLOSURE

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

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

13. TRUST FUNDS

	2024 \$	2023 \$
Columbarium Trust – Perpetual Care	28,884.13	28,884.13
Tax Sale Trust	<u>9,825.26</u>	<u>9,825.26</u>
	<u>38,709.39</u>	<u>38,709.39</u>

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

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

14. SALARY AND BENEFITS DISCLOSURE

	2024 Salary	2024 Benefits & Allowance	2024 \$	2023 \$
<u>Mayor</u>				
McKenzie, David	45,123	11,811	56,934	48,563
<u>Councillors</u>				
Assaf, Ty	32,523	11,742	44,265	42,507
Kluin, Dausen	31,893	14,086	45,979	29,062
Klumph, Rod	30,293	8,717	39,010	33,464
Oswald, Anthony	32,068	14,548	46,616	40,106
Sawatzky, Dave	30,603	11,666	42,269	38,098
Smith, Don	31,263	11,221	42,484	43,785
<u>Appointed Officers</u>				
Chief Administrative Officer (2)	214,210	31,041	245,251	227,738
Designated Officers (4)	306,264	38,066	344,330	328,257

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

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2024

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

15. LOCAL AUTHORITIES PENSION PLAN

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

	2024 \$	2023 \$
Current Service Contributions By Employer	275,678.61	250,085.07
Current Service Contributions By Employee	<u>245,793.38</u>	<u>222,895.72</u>
	<u>521,471.99</u>	<u>472,980.79</u>

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

16. CONTINGENCIES

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

17. FINANCIAL INSTRUMENTS

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

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2024

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.

18. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

FINANCIAL INFORMATION RETURN

Town of Barrhead (0014)

For the Year Ending December 31, 2024

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

Jennifer Mantay, Director of Corporate Services

Name

February 14, 2025

Date



AUDITOR'S REPORT FINANCIAL INFORMATION RETURN

To the Members of Council of the Town of Barrhead



Opinion

We have audited the municipal financial information return of the Municipality of the Town of Barrhead which comprises of the statement of financial position for the year ended December 31, 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the year ended December 31, 2024.

In our opinion, the accompanying financial information return statements present fairly, in all material respects, the financial position of the Town of Barrhead as at December 31, 2024, the results of its operations, change in its net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

It is understood that this report, as requested by the Minister of Alberta Municipal Affairs, is to be used primarily for statistical purposes. We have issued an audit report dated February 25, 2025 on the financial statements of the Town of Barrhead for the year ended December 31, 2024 and reference should be made to those audited financial statements for complete information.

Basis for Opinion

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

We are independent of the Town of Barrhead in accordance with the ethical requirements that are relevant to our audit of the financial information return in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Emphasis of Matter – Basis of Accounting

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

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

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

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

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

Auditor's Responsibility for the Financial Information Return

Our objectives are to obtain reasonable assurance about whether the financial information return as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial information return.

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

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

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

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

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

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

Barrhead, Alberta
February 25, 2025



Ellerington Professional Corporation
Chartered Professional Accountant

Audited Schedules

FINANCIAL POSITION

Schedule 9A

	Total
	1
Assets	0010
Cash and Temporary Investments	0020 8,585,759
Taxes and Grants in Place of Taxes Receivable	0030
. Current	0040 121,980
. Arrears	0050 88,865
. Allowance	0060
Receivable From Other Governments	0070 550,640
Loans Receivable	0080
Trade and Other Receivables	0090 531,958
Debt Charges Recoverable	0095
Inventories Held for Resale	0130
. Land	0140
. Other	0150
Long Term Investments	0170
. Federal Government	0180
. Provincial Government	0190
. Local Governments	0200
. Other	0210
Other Current Assets	0230 982
Other Long Term Assets	0240 28,020
	0250
Total Financial Assets	0260 9,908,204
Liabilities	0270
Temporary Loans Payable	0280
Payable To Other Governments	0290 5,067
Accounts Payable & Accrued Liabilities	0300 326,465
Deposit Liabilities	0310 37,225
Deferred Revenue	0340 147,949
Long Term Debt	0350 3,715,819
Other Current Liabilities	0360
Asset Retirement Obligations	0365 650,792
Other Long Term Liabilities	0370
	0380
Total Liabilities	0390 4,883,317
Net Financial Assets (Net Debt)	0395 5,024,887
Non Financial Assets	
Tangible Capital Assets	0400 70,143,974
Intangible Equity	0402
Inventory for Consumption	0410 48,395
Prepaid Expenses	0420 238,945
Other	0430
	0440
Total Non-Financial Assets	0440 70,431,314
Accumulated Surplus	0450 75,456,201

CHANGE IN ACCUMULATED OPERATING SURPLUS

Schedule 9B

	Unrestricted 1	Restricted 2	Equity in TCA 3	Total 4
Accumulated Operating Surplus - Beginning of Year	305,563	8,730,305	64,706,409	73,742,277
Net Revenue (Expense)	1,713,924			1,713,924
Funds Designated For Future Use.....	-1,470,918	1,470,918		
Restricted Funds - Used for Operations.....	10,110	-10,110		
Restricted Funds - Used for TCA.....		-838,001	838,001	
Current Year Funds Used for TCA	-2,242,078		2,242,078	
Donated and Contributed TCA.....				
Disposals of TCA.....	39,927		-39,927	
Annual Amortization Expense.....	2,119,693		-2,119,693	
Asset retirement obligation accretion expense	18,898		-18,898	
Long Term Debt - Issued.....				
Long Term Debt - Repaid.....	-169,393		169,393	
Capital Debt - Used for TCA.....				
Other Adjustments.....				
Accumulated Operating Surplus - End of Year.....	325,726	9,353,112	65,777,363	75,456,201

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Revenue	Expense
	1	2
Total General	0700 7,021,432	
Function	0710	1150
General Government	0720	1160
Council and Other Legislative	0730 6,632	1170 319,190
General Administration	0740 137,981	1180 1,169,950
Other General Government.....	0750	1190
Protective Services	0760	1200
Police	0770 33,000	1210 321,053
Fire	0780 1,188,286	1220 1,750,993
Disaster and Emergency Measures	0790	1230 365
Ambulance and First Aid	0800	1240
Bylaws Enforcement	0810 33,421	1250 148,429
Other Protective Services.....	0820 6,900	1260 73,546
Transportation	0830	1270
Common and Equipment Pool	0840 50,933	1280 654,916
Roads, Streets, Walks, Lighting	0850 1,674,551	1290 1,406,124
Airport	0860	1300 22,579
Public Transit	0870	1310
Storm Sewers and Drainage	0880 245,915	1320 37,413
Other Transportation	0890	1330
Environmental Use and Protection	0900	1340
Water Supply and Distribution	0910 3,242,654	1350 3,622,792
Wastewater Treatment and Disposal	0920 943,256	1360 529,619
Waste Management	0930 818,061	1370 939,054
Other Environmental Use and Protection	0940	1380
Public Health and Welfare	0950	1390
Family and Community Support	0960 406,766	1400 483,915
Day Care	0970	1410
Cemeteries and Crematoriums	0980 29,865	1420 30,527
Other Public Health and Welfare	0990 293	1430 293
Planning and Development	1000	1440
Land Use Planning, Zoning and Development	1010 42,621	1450 161,994
Economic/Agricultural Development	1020	1460 147,753
Subdivision Land and Development	1030 116,623	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 1,386,418	1530 3,660,982
Culture: Libraries, Museums, Halls	1100 2,069	1540 250,712
Convention Centres	1110	1550
Other Recreation and Culture.....	1120	1560
Other Utilities	1125	1565
Gas	1126	1566
Electric	1127	1567
Other Utilities.....	1128	1568
Other	1130 58,446	1570
Total Revenue/Expense	1140 17,446,123	1580 15,732,199
Net Revenue/Expense		1590 1,713,924

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total
		1
Revenues	1700	
Taxation and Grants in Place	1710	
. Property (net municipal, excluding requisitions).....	1720	5,658,180
. Business	1730	
. Business Revitalization Zone	1740	
. Special	1750	
. Well Drilling	1760	
. Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	4,899,054
Penalties and Costs on Taxes	1810	53,463
Licenses and Permits	1820	45,203
Fines	1830	26,761
Franchise and Concession Contracts	1840	1,059,789
Returns on Investments (incl. Portfolio Investments)	1850	499,469
Rentals	1860	386,479
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	9,300
Contributed and Donated Assets	1885	
Federal Government Operating Transfers	1892	2,880
Federal Government Capital Transfers	1902	1,191,845
Provincial Government Operating Transfers	1912	831,112
Provincial Government Capital Transfers	1922	1,018,155
Local Government Operating Transfers	1931	1,496,001
Local Government Capital Transfers	1932	
Transfers From Local Boards and Agencies	1940	
Developer Agreements	1960	
Offsite Levies	1962	3,273
Other Revenues	1970	265,159
Total Revenue	1980	17,446,123
Expenses	1990	
Salaries, Wages, Benefits, and Contracts of Employment	2000	5,702,329
Contracted and General Services	2010	4,488,364
Purchases from Other Governments	2020	193
Materials, Goods, Supplies, and Utilities	2030	2,141,387
Provision For Allowances	2040	394
Transfers to Other Governments	2050	490,692
Transfers to Local Boards and Agencies	2060	613,470
Transfers to Individuals and Organizations	2070	18,405
Bank Charges and Short Term Interest	2080	9,071
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	121,176
Accretion of Asset Retirement Obligations.....	2105	18,898
Amortization of Tangible Capital Assets	2110	2,119,693
Net Loss on Sale of Tangible Capital Assets.....	2125	8,127
Write Down of Tangible Capital Assets.....	2127	
Other Expenditures	2130	
Total Expenses	2140	15,732,199
Net Revenue (Expense)	2150	1,713,924

REMEASUREMENT GAINS AND LOSSES

Schedule 9Q

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

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

	Revenue		Expenses	
	Sales and User Charges	Provincial Capital Transfers	Annual Amortization Expense	Capital Long Term Debt Interest Expense
	1	2	3	4
General Government	2200			
Council and Other Legislative	2210			
General Administration	2220	26,779	62,321	
Other General Government.....	2230			
Protective Services	2240			
Police	2250		15,788	
Fire	2260	194,842	147,380	
Disaster and Emergency Measures	2270		365	
Ambulance and First Aid	2280			
Bylaws Enforcement	2290	4,900	7,495	
Other Protective Services.....	2300			
Transportation	2310			
Common and Equipment Pool	2320	22,514	200,619	
Roads, Streets, Walks, Lighting	2330		857,497	303,155
Airport	2340		5,272	
Public Transit	2350			
Storm Sewers and Drainage	2360		26,828	25,904
Other Transportation	2370			
Environmental Use and Protection	2380			
Water Supply and Distribution	2390	2,829,063	224,915	
Wastewater Treatment and Disposal	2400	743,319	174,138	
Waste Management	2410	580,034	255,501	
Other Environmental Use and Protection	2420			
Public Health and Welfare	2430			
Family and Community Support	2440			
Day Care	2450			
Cemeteries and Crematoriums	2460	11,600	1,913	
Other Public Health and Welfare	2470			
Planning and Development	2480			
Land Use Planning, Zoning and Development	2490	1,120		
Economic/Agricultural Development	2500		760	
Subdivision Land and Development	2510	116,623		
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	368,260	133,830	693,029
Culture: Libraries, Museums, Halls	2580		1,138	
Convention Centres	2590			
Other Recreation and Culture.....	2600			
Utilities	2605			
Gas	2606			
Electric	2607			
Other Utilities.....	2608			
Other	2610			
Total	2620	4,899,054	1,018,155	2,119,693
				121,176

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	42,924		
Other General Government.....	2730			
Protective Services	2740			
Police	2750			
Fire	2760			
Disaster and Emergency Measures	2770			
Ambulance and First Aid	2780			
Bylaws Enforcement	2790			
Other Protective Services.....	2800			
Transportation	2810			
Common and Equipment Pool	2820	61,567		
Roads, Streets, Walks, Lighting	2830	1,612,612		
Airport	2840			
Public Transit	2850			
Storm Sewers and Drainage	2860	264,665		
Other Transportation	2870			
Environmental Use and Protection	2880			
Water Supply and Distribution	2890	301,319		
Wastewater Treatment and Disposal	2900	292,127		
Waste Management	2910	32,077		
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			
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	494,178		169,393
Culture: Libraries, Museums, Halls	3080	1,630		
Convention Centres	3090			
Other Recreation and Culture.....	3100			
Utilities	3105			
Gas	3106			
Electric	3107			
Other Utilities.....	3108			
Other	3110			
Total	3120	3,103,099		169,393

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

	Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4	
Tangible Capital Assets - Cost					
Engineered Structures	3200				
Roadway Systems.....	3201	45,752,791	1,646,319	47,399,110	
Light Rail Transit Systems.....	3202				
Water Systems.....	3203	12,168,859	212,534	12,381,393	
Wastewater Systems.....	3204	14,714,201	292,127	15,006,328	
Storm Systems.....	3205	6,445,069	264,665	6,709,734	
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures	3210	79,080,920	2,415,645	81,496,565	
Construction In Progress.....	3219	26,445		26,445	
Buildings	3220	28,107,764	181,052	28,288,816	
Machinery and Equipment	3230	13,201,429	382,790	120,100	13,464,119
Land	3240	1,389,709		1,389,709	
Land Improvements.....	3245	2,836,721	62,045	2,898,766	
Vehicles	3250	4,155,698	61,567	41,202	4,176,063
Total Capital Property Cost	3260	128,798,686	3,103,099	161,302	131,740,483
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	23,764,003	407,069	24,171,072	
Light Rail Transit Systems	3272				
Water Systems	3273	7,043,867	163,956	7,207,823	
Wastewater Systems	3274	9,237,953	127,816	9,365,769	
Storm Systems	3275	5,147,409	25,904	5,173,313	
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Total Engineered Structures	3280	45,193,232	724,745	45,917,977	
Buildings	3290	7,106,841	600,706	7,707,547	
Machinery and Equipment	3300	4,313,181	538,217	79,173	4,772,225
Land	3310				
Land Improvements.....	3315	1,233,402	65,186	1,298,588	
Vehicles	3320	1,751,535	189,839	41,202	1,900,172
Total Accumulated Amortization	3330	59,598,191	2,118,693	120,375	61,596,509
Net Book Value of Capital Property	3340	69,200,495			70,143,974
Capital Long Term Debt (Net)	3350	3,885,212			3,715,819
Asset Retirement Obligation	3355	608,874			650,792
Equity in Tangible Capital Assets	3400	64,706,409			65,777,363
Intangible Equity	3402				

LONG TERM DEBT SUPPORT

Schedule 9H

	Operating Purposes 1	Capital Purposes 2	Total 3
Long Term Debt Support	3405		
Supported by General Tax Levies	3410	3,715,819	3,715,819
Supported by Special Levies	3420		
Supported by Utility Rates	3430		
Other	3440		
Total Long Term Debt Principal Balance	3450	3,715,819	3,715,819

LONG TERM DEBT SOURCES

Schedule 9I

	Operating Purposes 1	Capital Purposes 2	Total 3
Loans to Local Authorities	3500	3,715,819	3,715,819
Canada Mortgage and Housing Corporation	3520		
Mortgage Borrowing	3600		
Other	3610		
Total Long Term Debt Principal Balance	3620	3,715,819	3,715,819

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

	Operating Purposes 1	Capital Purposes 2	Total 3
Principal Repayments by Year	3700		
Current + 1	3710	174,776	174,776
Current + 2	3720	180,330	180,330
Current + 3	3730	186,061	186,061
Current + 4	3740	191,974	191,974
Current + 5	3750	198,074	198,074
Thereafter	3760	2,784,604	2,784,604
Total Principal	3770	3,715,819	3,715,819
Interest by Year	3780		
Current + 1	3790	115,793	115,793
Current + 2	3800	110,239	110,239
Current + 3	3810	104,508	104,508
Current + 4	3820	98,595	98,595
Current + 5	3830	92,495	92,495
Thereafter	3840	556,940	556,940
Total Interest	3850	1,078,570	1,078,570

PROPERTY TAXES AND GRANTS IN PLACE

Schedule 9K

		Property Taxes 1	Grants - in Place 2	Total 3
Net Municipal Property Taxes				
Residential Land and Improvements	3910	3,627,419	2,505	3,629,924
Non-Residential				
Land and Improvements (Excluding M & E)	3935	1,804,983	38,645	1,843,628
Machinery and Equipment	3950	70,500		70,500
Linear Property	3960	112,965		112,965
Small Business Tax	3965			
Farm Land	3980	1,163		1,163
Adjustments to Property Taxes	3990			
Net Total Municipal Property Taxes	4000	5,617,030	41,150	5,658,180

Provincial and Seniors Foundation Requisitions

Education				
Residential/Farm Land	4031			974,653
Non-Residential	4035			450,923
Seniors Lodges	4090			111,957
Designated Industrial Property	4099			
Other	4100			
Adjustments to Requisition Transfers	4100			1,014
Total Requisition Transfers	4120			1,538,547

GRANTS IN PLACE OF TAXES

Schedule 9L

		Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200				
Provincial Government	4210	41,150			41,150
Local Government	4220				
Other	4230				
Total	4240	41,150			41,150

SALARIES AND BENEFITS

Schedule 9M

		Salaries 1	Benefits Allowances 2	Severance 3	Total 4
Elected Officials	4300	233,766	83,791		317,557
Chief Administrative Officer	4310	214,210	31,041		245,251
Designated Officer(s)	4320	306,264	38,066		344,330
Total	4340	754,240	152,898		907,138

DEBT LIMIT

Schedule 9AA

Debt Limit	5700	22,854,185	22,854,185
Total Debt	5710	186,081	
Debt Service Limit	5720	3,809,031	3,809,031
Total Debt Service Costs	5730	2,784,604	

Enter prior year Line 3450 Column 2 balance here:

3,885,212.0	3,885,212.0
-------------	-------------

GRANT AND DEFERRED GRANT REVENUE SCHEDULE

Schedule 9P

Cash and Temporary Investments	8820	8,585,759
Restricted Cash by Grant		
Municipal Sustainability Initiative Capital	8825	
Municipal Sustainability Initiative Operating	8826	
Canada Community-Building Fund	8827	
Alberta Community Partnership- Intermunicipal Collaboration	8828	107,557
Alberta Community Partnership- Municipal Restructuring	8829	
Alberta Community Partnership- Mediation and Cooperative Processes	8830	
Alberta Community Partnership- Municipal Internship	8831	
Alberta Community Partnership- Strategic Initiative	8833	
Local Government Fiscal Framework	8836	
Other Grants	8835	12,961
Total Restricted Cash	8865	120,518
Unrestricted Cash	8870	8,465,241
Accounts Receivable - Grants	8872	
Deferred Revenue	8875	147,949
Deferred Revenue by Grant		
Municipal Sustainability Initiative Capital	8880	
Municipal Sustainability Initiative Operating	8881	
Canada Community-Building Fund	8882	
Alberta Community Partnership- Intermunicipal Collaboration	8883	107,557
Alberta Community Partnership- Municipal Restructuring	8884	
Alberta Community Partnership- Mediation and Cooperative Processes	8885	
Alberta Community Partnership- Municipal Internship	8886	
Alberta Community Partnership- Strategic Initiative	8888	
Local Government Fiscal Framework	8891	
Other Grants	8890	12,961
Total Deferred Revenue by Grant	8898	120,518
Other Deferred Revenue	8899	27,431

2024 Municipal Statistics: Town of Barrhead (0014)

Schedule ST

Total Full-time Positions.....	5500	42.0
Length of all Open Roads Maintained (km)	5520	62.2
Length of Water Mains (km)		
Municipality Owned Systems	5555	41.4
Service Providers	5556	
Co-ops	5557	
Regional Systems	5558	
Other	5559	
Total	5560	41.4
Length of Wastewater Mains (km)		
Municipality Owned Systems	5565	39.5
Service Providers	5566	
Co-ops	5567	
Regional Systems	5568	
Other	5569	
Total	5570	39.5
Length of Storm Drainage Mains (km)	5580	16.0
Number of Residences (for Summer Villages only)	5590	
Number of Private Dwelling Units	5595	1,984
Number of Bridges	5591	3
2024 ASSESSMENT STATISTICS		
Total Assessment Services Costs (\$)	5596	48,560
Assessment Complaints to the Local Assessment Review Board (LARB)		
Number of LARB residential (three or fewer dwelling units) or farm land complaints filed	5602	1
Number of LARB residential (three or fewer dwelling units) or farm land complaints withdrawn	5604	1
Number of residential (three or fewer dwelling units) or farm land complaints heard by the LARB	5606	
Number of assessment adjustments made by the LARB	5608	
Assessment Complaints to the Composite Assessment Review Board (CARB)		
Number of CARB residential and non-residential complaints filed	5623	1
Number of CARB residential and non-residential complaints withdrawn	5625	1
Number of residential and non-residential complaints heard by the CARB	5627	
Number of residential and non-residential assessment adjustments made by the CARB	5629	
2024 PLANNING STATISTICS		
When was your Municipal Development Plan last approved (date)?	5658	June 25, 2019
Number of development permit applications received.....	5660	38
Number of development permits issued.....	5661	38
Average number of days from a development permit application to approval?	5669	5
Number of building permit applications received.....	5677	
Number of building permits issued.....	5668	
Average number of days from a building permit application to approval?	5676	
Estimated value of construction from development/building permit (\$)		
Residential.....	5663	2,050,651
Commercial.....	5664	14,993,000
Industrial.....	5665	
Institutional.....	5666	55,000,000
Total	5667	72,043,651.00
Does your municipality issue business licences?	5671	Yes
Number of new business licences issued in 2024?	5672	56
Average number of days from a new business licence application to approval?	5673	2
Number of business licences renewed in 2024?	5678	298
Number of subdivision applications received in 2024?	5670	2
Number of subdivision applications approved in 2024?	5674	2
Average number of days from subdivision application to approval?	5675	30.0
Number of land use bylaw amendment applications.....	5680	1
Number of Subdivision and Development Appeal Board appeals heard.....	5690	
Does your municipality have a Subdivision and Development Appeal Board (SDAB) established by bylaw?.....	5581	Yes
How many SDAB members are appointed?.....	5582	3
How many SDAB members are trained?.....	5583	3
Is the SDAB clerk a designated officer of your municipality?.....	5584	Yes
Has the SDAB clerk completed the SDAB Training?	5585	Yes
Is your municipality a member of an intermunicipal SDAB?.....	5586	No
How many municipalities are members of the intermunicipal SDAB?.....	5587	

Does your municipality have a Community Aggregate Payment Levy (CAPL) bylaw?	5541	No
What is the CAPL rate established by bylaw ? (\$ per tonne)	5542	
How much CAPL revenue (\$) was collected in 2024?	5543	
CAPL revenue in 2024 was allocated to: (select all that apply)	5544	
	General Government	
	Protective Services	
	Transportation	
	Environmental	
	Recreation	
	Other	
Does your municipality provide transit service?	5546	No
Has there been a new municipal facility constructed, or has the status/location of an existing municipal facility changed in the past year?	5547	No
if so, select all that apply	5548	
	Municipal Hall	
	Wastewater Treatment Plant	
	Water Treatment Plant	
	Fire Hall	
	Public Works Building/Operations Yard	
	Transit Yard	

REQUEST FOR DECISION

To: Town Council

From: Jennifer Mantay, Director of Corporate Services

cc: File

Date: March 11, 2025

Re: Financial Statement Report to December 31, 2024

1.0 PURPOSE:

For Council to approve the Financial Statement Report to December 31, 2024, as presented.

2.0 BACKGROUND AND DISCUSSION:

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

3.0 ALTERNATIVES:

3.1 Council approves the Financial Statement Report to December 31, 2024, as presented.

3.2 Council tables the Financial Statement Report to December 31, 2024 and instructs Administration to provide additional information and report back to the next Council Meeting.

4.0 FINANCIAL IMPLICATIONS:

None

5.0 INTERDEPARTMENTAL IMPLICATIONS:

None

6.0 SENIOR GOVERNMENT IMPLICATIONS:

None

7.0 POLITICAL/PUBLIC IMPLICATIONS:

Not Applicable

8.0 ATTACHMENTS:

- A. Financial Statement Report to December 31, 2024
- A-1, A-2 Operating Financial Statement By Department
- B-1 Operating Financial Statement By Category
- C-1 Net Municipal Requirements – Operating
- D-1 Assets and Liabilities
- E-1, E-2 Capital Financial Statement By Department
- F-1 Capital Financial Statement By Category
- G-1 Capital Reserves Summary

9.0 RECOMMENDATION:

Council approves the Financial Statement Report to December 31, 2024 as presented.

(original signed by the CAO)

Collin Steffes
CAO



TOWN OF BARRHEAD FINANCIAL STATEMENT REPORT TO DECEMBER 31, 2024

At December 31st actuals would typically be at 100% levels. Some expense lines are greater than 100% due to surplus funds being added to capital reserves at the end of the year.

At year end, a surplus amount of \$162,909.32 was transferred to Capital Reserves, resulting in a final operating surplus of \$1,263.87.

Additional Contributions to Capital Reserves may be reviewed on Schedule G-1, the 2024 Capital Reserves Summary.

The December 31, 2024, Financial Statements indicate that all departments have done well with the various budget items.

A summary of the Operating and Capital Budgets at December 31, 2024 follows.

A. OPERATING FINANCIAL STATEMENT BY DEPARTMENT (See Attached A-1, A-2)

The Operating Financial Statement by Department provides summarized details by each particular department (Administration, Roads, Arena, etc.), with total operating revenues followed by total operating expenses.

As all year end entries have now been completed, the Total Revenues at year end are at 101.04% of the budget, while the total expenses are at 101.12% of the budget.

B. OPERATING FINANCIAL STATEMENT BY CATEGORY (See Attached B-1)

The Operating Financial Statement by Category provides the same information as in (A-1, A-2) but is summarized by the various categories (Taxes, Sales of Goods & Services, Grants, Salaries, Contracted Services, Equipment Maintenance, Insurance, Utilities, etc), with total operating revenues followed by total operating expenses.

Upon a review of this operating report at December 31, 2024, many of the revenue categories are very close to 100%. All Transfers from Operating Reserves were completed at year end.

For the expense section, many expenses are close to the 100% mark. At Year End, nearly \$100,000 more was also added to Operating Reserve (Line 51) as a result of lower expenses for sidewalk maintenance and gravel, asphalt and oil.

The Contribution to Capital listed on Row 50 of the report has been completed and an additional \$38,000.00 from operating has been transferred to capital.

C. **NET MUNICIPAL REQUIREMENTS – OPERATING** (See Attached C-1)

The Net Municipal Requirements – Operating provides similar information as in Sections A and B; however, it provides more specific details for each department. The first column indicates the Net Operating Surplus/Deficit at December 31, 2024, for each Department. The second column is the Net Budget required for the full year (Revenues less Expenses), while the third and fourth columns display the variance.

As previously noted, entries for contributions to capital and reserves were completed at year end; therefore, some departments may look like they are overbudget because of the surplus funds transferred to capital at year end.

D. **ASSETS & LIABILITIES** (See Attached D-1)

The Assets report lists the Cash & Investments of \$ 8.6 million as at December 31, 2024. These funds will transfer into 2025 to continue to be utilized for operations and for capital projects that will be undertaken in 2025.

The Taxes Receivable of \$210,844.00 lists the actual amount of 2024 taxes that were outstanding at the end of December 2024. This amount was 28% higher than the outstanding taxes at the end of 2023.

The Receivables of \$1.3 million is the amount owing for any outstanding Utility bills, invoicing for Landfill fees, bulk water, licenses and GST to be recovered from the government.

The Liabilities & Equity section shows the various operating and capital reserves as well as the deferred revenues which is for government grants that have been received but not expended yet.

The Pool debenture of \$3.7 million is the total at December 31, 2024.

E. **CAPITAL FINANCIAL STATEMENT BY DEPARTMENT** (See Attached E-1, E-2)

The Capital Financial Statement by Department shows all the capital revenues and expenditures by Department (Fire, Water, Sewer, Arena, Pool, etc). The revenues are listed first, followed by the expenditures.

Most Capital Revenues come from reserves, grants or contributions from the operating budget. The entries for these were completed at the 2024 year-end; therefore, the total capital revenues are at 77.97% of the total capital budget.

The Capital Expenditures show the expenses to December 31, 2024. The total capital expenses are at 77.97% of the total capital budget.

F. **CAPITAL FINANCIAL STATEMENT BY CATEGORY** (See Attached F-1)


The Capital Financial Statement by Category lists the same information as in (E-1) but by category (Grants, From Capital Reserves, From the Operating Function, Engineering Structures Addition, Equipment Additions). Capital Revenues are listed, followed by Capital Expenditures.


Line 26, Add to Capital Reserves, shows the full \$162,909.32 additional operating and capital funds that were transferred to Capital Reserves at the end of 2024.

G. **CAPITAL RESERVES SUMMARY – 2024 Budget vs Actual** (See Attached G-1)

The Capital Reserves Summary – 2024 Budget vs Actual lists the 2024 Budget Amounts, the 2024 Actual amounts and the variance. This list shows exactly where the operating and capital surplus funds were transferred.

	A	B	C	D	E
1	TOWN OF BARRHEAD				
2	Operating Financial Statement by DEPARTMENT				
3	For the Twelve Months Ending December 31, 2024				
4	Dec				
5	2024				
6	Budget				
7	Variance				
8	Variance %				
9	REVENUES				
10	Taxes	-7,195,743.48	-7,154,520	41,223.48	100.58%
11	Franchise, Interest, Tax Penalties	-1,363,252.15	-1,328,000	35,252.15	102.65%
12	Council	-6,632.16	-4,500	2,132.16	147.38%
13	Administration	-134,379.64	-123,200	11,179.64	109.07%
14	RCMP	-33,000.00	-45,300	-12,300.00	72.85%
15	Fire	-1,150,326.40	-997,970	152,356.40	115.27%
16	ERC	-27,895.18	-28,080	-184.82	99.34%
17	Town Fire/Town ERC	-1,900.00	-1,000	900.00	190.00%
18	Disaster Services		-50	-50.00	0.00%
19	Enforcement Services	-33,421.17	-45,850	-12,428.83	72.89%
20	Safety	-6,900.00	-6,900	0.00	100.00%
21	Public Health	-292.80	-11,940	-11,647.20	2.45%
22	Common Services	-22,514.30	-25,250	-2,735.70	89.17%
23	Roads	-154,559.67	-202,920	-48,360.33	76.17%
24	Water	-2,962,041.77	-3,078,460	-116,418.23	96.08%
25	BRWC	-42,442.64		42,442.64	0.00%
26	Sewer	-746,518.74	-688,550	57,968.74	108.42%
27	Trade Waste	-219,752.84	-240,870	-21,117.16	91.23%
28	Landfill	-288,685.41	-328,930	-40,244.59	86.21%
29	Recycle	-283,450.70	-235,090	48,360.70	120.57%
30	New Landfill	-5,050.00	-5,050	0.00	100.00%
31	FCSS	-406,766.04	-406,770	-3.96	100.00%
32	Cemetery	-29,865.00	-37,900	-8,035.00	78.80%
33	Development	-42,621.09	-38,600	4,021.09	110.42%
34	Communications		-10,000	-10,000.00	0.00%
35	Subdivision	-116,623.40		116,623.40	0.00%
36	Recreation Administration	-64,326.59	-63,800	526.59	100.83%
37	Arena	-404,754.64	-402,910	1,844.64	102.47%
38	Pool	-494,783.37	-489,050	5,733.37	101.17%
39	Parks	-189,589.25	-191,520	-1,930.75	98.99%
40	Sportsground	-8,000.00	-8,000	0.00	100.00%
41	Rotary Park	-16,583.20	-20,000	-3,416.80	82.92%
42	Bowling Alley	-3,807.10	-4,050	-242.90	94.00%
43	Curling	-14,660.00	-13,930	730.00	105.24%
44	Walking Trail		-10,000	-10,000.00	0.00%
45	Tourism	-5.00	-8,000	-7,995.00	0.06%
46	Twinning	-2,064.03	-4,900	-2,835.97	42.12%
47	Contingency/General	-982.33	-43,370	-42,387.67	2.26%
48	Total Revenue	-16,474,190.09	-16,305,230	168,960.09	101.04%
49	EXPENSES				
50	Mayor	57,384.57	62,760	5,375.43	91.43%
51	Council	261,805.12	265,090	3,284.88	98.76%
52	Administration	1,081,749.57	1,023,430	-58,319.57	105.70%
53	Computer	95,949.41	90,450	-5,499.41	106.08%
54	RCMP	305,265.06	311,430	6,164.94	98.02%
55	Fire	1,150,326.40	997,970	-152,356.40	115.27%
56	ERC	55,790.36	56,160	369.64	99.34%
57	Town Fire/Town ERC	435,440.79	389,700	-45,740.79	111.74%
58	Disaster Services		1,500	1,500.00	0.00%
59	Enforcement Services	140,934.82	165,400	24,465.18	85.21%

	A	B	C	D	E
1	TOWN OF BARRHEAD				
2	Operating Financial Statement by DEPARTMENT				
3	For the Twelve Months Ending December 31, 2024				
4		Dec	2024		
5		2024	Budget	Variance	Variance %
58	Safety	73,546.16	80,050	6,503.84	91.88%
59	Public Health	292.80	11,940	11,647.20	2.45%
60	Common Services	514,297.64	598,390	84,092.36	85.95%
61	Roads	1,262,969.29	1,447,730	184,760.71	87.24%
62	Airport	17,307.33	17,320	12.67	99.93%
63	Storm Sewer	11,508.11	31,120	19,611.89	36.98%
64	Water	2,460,089.29	2,171,930	-288,159.29	113.27%
65	BRWC	940,787.82	906,530	-34,257.82	103.78%
66	Sewer	746,518.74	688,550	-57,968.74	108.42%
67	Trade Waste	219,752.84	240,870	21,117.16	91.23%
68	Landfill	288,685.41	328,930	40,244.59	87.76%
69	Recycle	283,450.70	235,090	-48,360.70	120.57%
70	New Landfill	18,194.98	18,200	5.02	99.97%
71	FCSS	483,914.88	483,920	5.12	100.00%
72	Cemetery	30,214.37	52,660	22,445.63	57.38%
73	Development	161,994.43	152,210	-9,784.43	106.43%
74	Communications	146,992.12	172,140	25,147.88	85.39%
75	Subdivision #1	116,623.40		-116,623.40	0.00%
76	Recreation Administration	355,824.21	374,340	18,515.79	95.05%
77	Arena	708,863.95	714,830	5,966.05	99.17%
78	Pool	1,667,620.14	1,766,260	98,639.86	94.42%
79	Parks	359,545.17	329,380	-30,165.17	109.16%
80	Sportsground	69,788.60	70,710	921.40	98.70%
81	Rotary Park	7,951.72	10,750	2,798.28	73.97%
82	Bowling Alley	8,372.56	7,930	-442.56	105.58%
83	Curling	19,838.81	30,710	10,871.19	64.60%
84	Walking Trail	41,714.63	54,080	12,365.37	77.14%
85	Museum	226.38	500	273.62	45.28%
86	Tourism/Culture	118,075.45	168,770	50,694.55	69.96%
87	Twinning	4,128.06	9,800	5,671.94	42.12%
88	Library	127,144.22	127,140	-4.22	100.00%
89	Requisition	1,537,532.31	1,553,750	16,217.69	98.96%
90	Contingency/General	84,513.60	70,000	-14,513.60	120.73%
91	Total Expenses	16,472,926.22	16,290,420	-182,506.22	101.12%
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93	(Surplus)/Deficit	-1,263.87	-14,810	-13,546.13	
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	A	B	C	D	E
1	TOWN OF BARRHEAD				
2	Operating Financial Statement by CATEGORY				
3	For the Twelve Months Ending December 31, 2024				
4		Dec	2024		
5		2024	Budget	Variance	Variance %
6	REVENUES				
7	Taxes	-7,195,743.48	-7,154,520	41,223.48	100.58%
8	Sales of Goods & Services	-4,899,054.21	-4,719,780	179,274.21	103.80%
9	Penalties and Costs on Taxes	-53,462.96	-43,000	10,462.96	124.33%
10	Licenses & Fees	-71,964.67	-70,350	1,614.67	102.30%
11	Concessions and Franchises	-1,059,789.19	-1,035,000	24,789.19	102.40%
12	Return on Investments - Operati	-250,000.00	-250,000		100.00%
13	Rentals	-386,479.12	-401,720	-15,240.88	96.21%
14	Donations	-2,321.95	-3,350	-1,028.05	69.31%
15	Tipping Fees, Reimbursements	-214,288.30	-175,450	38,838.30	122.14%
16	Federal Grants	-2,880.00	-2,800	80.00	102.86%
17	Provincial Grants	-831,112.48	-792,320	38,792.48	104.90%
18	Local Government Contributions	-1,496,001.40	-1,509,070	-13,068.60	99.13%
19	Transfers From Operating Reserve	-10,110.00	-147,870	-137,760.00	6.84%
20	Underlevies	-982.33		982.33	0.00%
21	Total Revenue	-16,474,190.09	-16,305,230	168,960.09	101.04%
23					
24	EXPENSES				
25	Salaries & Wages	4,208,121.94	4,330,380	122,258.06	97.18%
26	Employer Costs/Benefits	992,490.78	1,015,410	22,919.22	97.74%
27	Training & Development	37,295.46	83,000	45,704.54	44.93%
28	Mayor/Council Fees & Per Diems	233,766.00	227,660	-6,106.00	102.68%
29	Mayor/Council Travel & Subsistence	27,426.73	42,500	15,073.27	64.53%
30	Election Fees	4,520.00		-4,520.00	0.00%
31	Fire Fighter & Guardian Fees	256,057.57	216,740	-39,317.57	118.14%
32	Fire Guardian Mileage	11,563.11	6,500	-5,063.11	177.89%
33	Travel & Subsistence	43,723.59	54,600	10,876.41	80.08%
34	Memberships	13,814.13	15,360	1,545.87	89.94%
35	Freight & Postage	35,260.77	39,160	3,899.23	90.04%
36	Telephone & Internet	58,285.97	62,760	4,474.03	92.87%
37	Appreciation/Promotional Events	32,465.54	44,400	11,934.46	73.12%
38	Contracted/Professional Services	2,733,612.12	2,145,580	-588,032.12	127.41%
39	Repairs & Maintenance General	419,770.91	528,200	108,429.09	79.47%
40	Building Maintenance	216,936.93	214,300	-2,636.93	101.23%
41	Equipment & Vehicle Maintenance	386,024.47	347,520	-38,504.47	111.08%
42	Leases, Licenses	147,241.62	184,290	37,048.38	79.90%
43	Insurance	311,816.03	331,330	19,513.97	94.11%
44	Materials & Supplies, Chemicals	952,770.69	1,111,330	158,559.31	85.73%
45	Gas, Power, Water	1,209,309.28	1,257,550	48,240.72	96.16%
46	Asset Retirement Accretion	18,898.28	18,330	-568.28	103.10%
47	Requisitions/Adjustments	1,537,532.31	1,553,750	16,217.69	98.96%
48	Contribution to Other Local Government	55,251.08	17,320	-37,931.08	319.00%
49	Contribution to Boards & Agencies	1,064,905.14	1,034,070	-30,835.14	102.98%
50	Contribution to Capital	1,061,047.40	1,099,540	38,492.60	96.50%
51	Add to Operating Reserve	101,969.60	7,650	-94,319.60	1332.94%
52	Debenture, Bank Charges, Write-Offs	300,035.17	301,190	1,154.83	99.62%
53	Underlevies	1,013.60		-1,013.60	0.00%
54	Total Expenses	16,472,926.22	16,290,420	-182,506.22	101.12%
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56	(Surplus)/Deficit	-1,263.87	-14,810	-13,546.13	

	A	B	C	D	E
1	TOWN OF BARRHEAD				
2	Net Municipal Requirements - Operating				
3	For the Twelve Months Ending December 31, 2024				
4	Dec				
5	2024				
6	DEPARTMENT	Budget	Variance	Variance %	
7	Taxes	-7,195,743.48	-7,154,520	41,223.48	100.58%
8	Other	-1,363,252.15	-1,328,000	35,252.15	102.65%
9	Mayor	57,384.57	62,760	5,375.43	91.43%
10	Council	255,172.96	260,590	5,417.04	97.92%
11	Administration	947,369.93	900,230	-47,139.93	105.24%
12	Computer	95,949.41	90,450	-5,499.41	106.08%
13	RCMP	272,265.06	266,130	-6,135.06	102.31%
14	ERC	27,895.18	28,080	184.82	99.34%
15	Town Fire/Town ERC	433,540.79	388,700	-44,840.79	111.54%
16	Disaster Services		1,450	1,450.00	0.00%
17	Enforcement Services	107,513.65	119,550	12,036.35	89.93%
18	Safety	66,646.16	73,150	6,503.84	91.11%
19	Common Services	491,783.34	573,140	81,356.66	85.81%
20	Roads	1,108,409.62	1,244,810	136,400.38	89.04%
21	Airport	17,307.33	17,320	12.67	99.93%
22	Storm Sewer	11,508.11	31,120	19,611.89	36.98%
23	Water	-501,952.48	-906,530	-404,577.52	54.91%
24	BRWC	898,345.18	906,530	8,184.82	99.10%
25	Landfill	0.00	0	0.00	0.00%
26	New Landfill	13,144.98	13,150	5.02	99.96%
27	FCSS	77,148.84	77,150	1.16	100.00%
28	Cemetery	349.37	14,760	14,410.63	2.37%
29	Development	119,373.34	113,610	-5,763.34	105.07%
30	Communications	146,992.12	162,140	15,147.88	90.66%
31	Recreation Administration	291,497.62	310,540	19,042.38	93.87%
32	Arena	304,109.31	311,920	7,810.69	94.89%
33	Pool	1,172,836.77	1,277,210	104,373.23	91.83%
34	Parks	169,955.92	137,860	-32,095.92	123.28%
35	Sportsground	61,788.60	62,710	921.40	98.53%
36	Rotary Park	-8,631.48	-9,250	-618.52	93.31%
37	Bowling Alley	4,565.46	3,880	-685.46	117.67%
38	Curling	5,178.81	16,780	11,601.19	30.86%
39	Walking Trail	41,714.63	44,080	2,365.37	94.63%
40	Museum	226.38	500	273.62	45.28%
41	Tourism	118,070.45	160,770	42,699.55	73.44%
42	Twinning	2,064.03	4,900	2,835.97	42.12%
43	Library	127,144.22	127,140	-4.22	100.00%
44	Requisition	1,537,532.31	1,553,750	16,217.69	98.96%
45	Contingency/General	83,531.27	26,630	-56,901.27	313.67%
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47	Total Net Financial Requirement	-1,263.87	-14,810	-13,546.13	
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	A	B
1	TOWN OF BARRHEAD	
2	ASSETS & LIABILITIES	
3	For the Twelve Months Ending December 31, 2024	
4		December
5		2024
6	ASSETS	
7	Cash & Investments	8,624,468.48
8	Taxes Receivable	210,844.33
9	Receivables - Utilities, GST, Other	1,350,545.41
10	Inventory	48,394.57
11	Engineering Structures - Assets	81,496,565.17
12	Accum. Amort. Engineering Structures	-45,917,975.92
13	Buildings - Assets	28,288,815.59
14	Accum. Amort. Buildings	-7,707,547.84
15	Machinery & Equipment - Assets	13,464,119.62
16	Accum. Amort. Machinery & Equipment	-4,772,225.46
17	Land - Assets	1,389,708.70
18	Land Improvements - Assets	2,925,211.07
19	Accum. Amort. Land Improvements	-1,298,588.13
20	Vehicles - Assets	4,176,062.21
21	Accum. Amort. Vehicles	-1,900,171.27
22	TOTAL ASSETS	80,378,226.53
23		
24	LIABILITIES & EQUITY	
25	Employer Liabilities - Payroll	-252,119.60
26	Deposits & Trusts	-75,934.34
27	Operating Reserves	-1,013,434.29
28	Deferred Revenues & Liabilities	-147,949.22
29	Asset Retirement Obligations	-650,791.84
30	Capital Reserves	-8,339,677.76
31	Payables & Holdbacks	-79,411.77
32	Pool - Long Term Loan Payable	-3,715,818.75
33	Equity in Fixed Assets	-65,777,363.14
34	Accumulated Surplus	-325,725.82
35	TOTAL LIABILITIES	-80,378,226.53
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	A	B	C	D	E
1	TOWN OF BARRHEAD				
2	Capital Financial Statement by DEPARTMENT				
3	For the Twelve Months Ending December 31, 2024				
4		Dec	2024		
5		2024	Budget	Variance	Variance %
6	CAPITAL REVENUES				
7	5-1201 Administration	-113,163.23	-130,000	-16,836.77	87.05%
8	5-2301 Fire	-46,107.75	-5,950	40,157.75	774.92%
9	5-2303 ERC		-11,900	-11,900.00	0.00%
10	5-3101 Common Services	-149,985.75	-133,356	16,629.75	112.47%
11	5-3201 Roads	-1,679,451.80	-1,413,551	265,900.80	118.81%
12	5-3701 Storm Sewer	-264,665.00	-471,552	-206,887.00	56.13%
13	5-4101 Water	-329,954.70	-1,022,265	-692,310.30	32.28%
14	5-4201 Sewer	-756,310.14	-1,168,940	-412,629.86	64.70%
15	5-4301 Trade Waste	-57,924.00	-53,733	4,191.00	107.80%
16	5-4302 Landfill	-39,378.00	-75,526	-36,148.00	52.14%
17	5-4303 Recycle	-79,512.45	-20,110	59,402.45	395.39%
18	5-4304 New Landfill	-5,050.00	-5,050		100.00%
19	5-6201 Communications		-82,415	-82,415.00	0.00%
20	5-6601 Subdivision	-116,623.40		116,623.40	0.00%
21	5-7201 Recreation	-1,050.00		1,050.00	0.00%
22	5-7202 Arena	-214,205.76	-223,932	-9,726.24	95.66%
23	5-7203 Pool	-138,854.80	-122,069	16,785.80	113.75%
24	5-7204 Parks	-80,019.73	-66,300	13,719.73	120.69%
25	5-7205 Sportsground	-68,650.00	-64,487	4,163.00	106.46%
26	5-7206 Rotary Park	-1,295.00		1,295.00	0.00%
27	5-7207 Bowling Alley	-139,800.00	-120,780	19,020.00	115.75%
28	5-7209 Curling Rink	-25,862.32	-50,000	-24,137.68	51.72%
29	5-7210 Walking Trail		-115,000	-115,000.00	0.00%
30	5-7401 Tourism	-1,630.00	-155,000	-153,370.00	1.05%
31	5-9701 Contingency	-311,868.85	-409,365	-97,496.15	76.18%
32	5-9702 Offsite	-3,272.75	-10,000	-6,727.25	32.73%
33	TOTAL CAPITAL REVENUES	-4,624,635.43	-5,931,281	-1,306,645.57	77.97%
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36	CAPITAL EXPENDITURES				
37	6-1201 Administration	113,163.23	130,000	16,836.77	87.05%
38	6-2301 Fire	46,107.75	5,950	-40,157.75	774.92%
39	6-2303 ERC		11,900	11,900.00	0.00%
40	6-3101 Common Services	149,985.75	133,356	-16,629.75	112.47%
41	6-3201 Roads	1,679,451.80	1,413,551	-265,900.80	118.81%
42	6-3701 Storm Sewer	264,665.00	471,552	206,887.00	56.13%
43	6-4101 Water	329,954.70	1,022,265	692,310.30	31.87%
44	6-4201 Sewer	756,310.14	1,168,940	412,629.86	64.70%
45	6-4301 Trade Waste	57,924.00	53,733	-4,191.00	107.80%
46	6-4302 Landfill	39,378.00	75,526	36,148.00	45.39%
47	6-4303 Recycle	79,512.45	20,110	-59,402.45	395.39%
48	6-4304 New Landfill	5,050.00	5,050	0.00	100.00%
49	6-6201 Communications		82,415	82,415.00	0.00%
50	6-7201 Recreation	1,050.00		-1,050.00	0.00%
51	6-6601 Subdivision	116,623.40		-116,623.40	0.00%
52	6-7202 Arena	214,205.76	223,932	9,726.24	99.29%
53	6-7203 Pool	138,854.80	122,069	-16,785.80	113.75%
54	6-7204 Parks	80,019.73	66,300	-13,719.73	120.69%
55	6-7205 Sportsground	68,650.00	64,487	-4,163.00	106.46%
56	6-7206 Rotary Park	1,295.00		-1,295.00	0.00%
57	6-7207 Bowling Alley	139,800.00	120,780	-19,020.00	115.75%

	A	B	C	D	E
1	TOWN OF BARRHEAD				
2	Capital Financial Statement by DEPARTMENT				
3	For the Twelve Months Ending December 31, 2024				
4	Dec 2024				
5		2024	Budget	Variance	Variance %
58	6-7209 Curling Rink	25,862.32	50,000	24,137.68	51.72%
59	6-7210 Walking Trail		115,000	115,000.00	0.00%
60	6-7401 Tourism	1,630.00	155,000	153,370.00	1.05%
61	6-9701 Contingency	311,868.85	409,365	97,496.15	76.18%
62	6-9702 Offsite	3,272.75	10,000	6,727.25	32.73%
63	TOTAL CAPITAL EXPENDITURES	4,624,635.43	5,931,281	1,306,645.57	77.97%
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	A	B	C	D	E
1	TOWN OF BARRHEAD				
2	Capital Financial Statement by CATEGORY				
3	For the Twelve Months Ending December 31, 2024				
4		Dec	2024		
5		2024	Budget	Variance	Variance %
6	CAPITAL REVENUES				
7	Return on Investment/Rev. from Own Source	-298,017.90	-96,500	201,517.90	308.83%
8	Sale of Fixed Assets	-41,100.00		41,100.00	0.00%
9	Federal Grants	-1,191,844.95	-1,098,531	93,313.95	108.49%
10	Provincial Grants	-1,018,154.85	-1,975,000	-956,845.15	51.55%
11	County/Other Municipal Contributions		-43,450	-43,450.00	0.00%
12	From Capital Reserves	-838,001.83	-1,230,530	-392,528.17	68.10%
13	From Operating Function	-1,061,047.40	-1,099,540	-38,492.60	96.50%
14	From Other Capital Function	-173,195.75	-377,730	-204,534.25	45.85%
15	Developers Levy Payments	-3,272.75	-10,000	-6,727.25	32.73%
16	TOTAL CAPITAL REVENUE	-4,624,635.43	-5,931,281	-1,306,645.57	77.97%
17					
18	CAPITAL EXPENDITURES				
19	Engineering Structures	2,396,622.81	3,453,531	1,056,908.19	69.40%
20	Building Additions	177,055.00	187,680	10,625.00	94.34%
21	Equipment Additions	382,789.77	340,300	-42,489.77	112.49%
22	Land Improvement Additions	62,044.77	301,000	238,955.23	20.61%
23	Vehicle Additions	61,566.75	65,000	3,433.25	94.72%
24	Contribution to County	2,411.26		-2,411.26	0.00%
25	To Other Capital Functions	173,195.75	377,730	204,534.25	45.85%
26	Add to Capital Reserves	1,368,949.32	1,206,040	-162,909.32	113.51%
27	TOTAL CAPITAL EXPENDITURES	4,624,635.43	5,931,281	1,306,645.57	77.97%
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TOWN OF BARRHEAD CAPITAL RESERVES SUMMARY

2024 Budget vs Actual

	2024 Budgeted Additions	2024 Actuals	Variance
Administration Building			
Administration Equipment	70,000.00	73,602.00	3,602.00
RCMP Cells/Building			-
Fire (Town)		46,107.75	46,107.75
ERC Building			-
Bylaw Enforcement			-
Shop Building	60,000.00	64,105.00	4,105.00
Equipment -General	756.00	5,057.00	4,301.00
Equipment - Grader	1,508.00	3,104.00	1,596.00
Equipment - Loader	3,005.00	7,936.00	4,931.00
Equipment - Backhoe	992.00	2,041.00	1,049.00
Equipment - Sweeper	772.00	1,589.00	817.00
Equipment - Snowblower	591.00	1,216.00	625.00
Equipment - Tandem/Trucks	732.00	3,371.00	2,639.00
Parking			-
Street Improvements	52,045.00	66,840.00	14,795.00
Streetlights			-
Sidewalks	431.00	-	431.00
Airport			-
Storm Sewer			-
Water, Equip, Vehicles	358,413.00	46,189.00	- 312,224.00
Sewer	337,388.00	465,652.60	128,264.60
Garbage Equipment	53,733.00	57,924.00	4,191.00
Landfill	5,576.00	9,939.27	4,363.27
Recycle	20,110.00	79,512.45	59,402.45
Cemetery			-
Communications - Fibre Optics			-
Subdivision - Beaver Brook (Sales)		116,623.40	116,623.40
Subdivision - Town Lot Sales			-
Family Care Centre (Daycare)			-
Recreation		1,050.00	1,050.00
Agrena - Building	50,914.00	58,148.00	7,234.00
Agrena - Zamboni, Equipment	1,518.00	3,126.00	1,608.00
Pool	54,069.00	66,865.00	12,796.00
Park - Sale of Land Reserve			-
Parks/Sportsground	-	13,016.00	13,016.00
Skateboard Park	3,487.00	-	3,487.00
Skateboard Park Sponsors		28,050.00	28,050.00
Rotary Park		1,295.00	1,295.00
Bowling Alley			-
Curling Rink		4,644.00	4,644.00
Walking Trail		-	-
Tourism			-
General Capital	120,000.00	138,673.10	18,673.10
Offsite Levy	10,000.00	3,272.75	- 6,727.25
			-
			-
TOTALS	1,206,040.00	1,368,949.32	162,909.32

<p>Higher Cont. Than Budgeted 162,909.32</p>

REQUEST FOR DECISION

To: Town Council

From: Jennifer Mantay, Director of Corporate Services

cc: File

Date: March 11, 2025

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

1.0 Purpose:

For Council to approve the 2026 – 2028 Three-Year Operating Plan and the 2026–2034 Multi-Year Capital Plan.

2.0 Background and Discussion:

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

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

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

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

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

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

3.0 Alternatives:

- 3.1 Council approves the 2026 – 2028 Three-Year Operating Plan, as presented; and
- 3.1(a) Council approves the 2026 – 2034 Multi-Year Capital Plan, as presented.
- 3.2 Council tables the 2026 – 2028 Three-Year Operating Plan and the 2026 – 2034 Multi-Year Capital Plan and instructs Administration to provide further information at the next Council Meeting.

4.0 Financial Implications:

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

5.0 Interdepartmental Implications:

None

6.0 Senior Government Implications:

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

7.0 Political/Public Implications:

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

8.0 Attachments:

- 8.1 Three Year Operating Plan and Multi Year Capital Plan

9.0 Recommendations:

Council approves the 2026 – 2028 Three-Year Operating Plan, as presented; and

Council approves the 2026 – 2034 Multi-Year Capital Plan, as presented.

(original signed by the CAO)
Collin Steffes
CAO

2025 BUDGET & THREE YEAR 2026 - 2028

OPERATING PLAN

10-YEAR
**CAPITAL
PLAN**

2025 BUDGET & 2026 - 2034
MULTI-YEAR PLAN

THREE-YEAR OPERATING PLAN

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

The three-year operating plan estimates future years' expenditures based on the 2025 budget year. Let's use insurance for example. We can expect a slight increase in insurance premiums every year. Therefore, we might estimate a 3% increase to insurance premiums over the next three years. Another example is future grant funding.



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

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

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

TOWN COUNCIL

Town Council is a group of seven elected officials (Mayor and six Councillors) whose responsibilities are outlined in the Municipal Government Act. A municipal election is held every four years. The current Council was elected in 2021. The next municipal election will be on October 20, 2025.



Back Row: Anthony Oswald, Dave Sawatzky, Ty Assaf, Rod Klumph
Front Row: Dausen Kluin, Mayor Dave McKenzie, Don Smith

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

The following Report outlines all the Budgeted Operating Revenues and Expenses for 2025 in summary form, along with the budgets for the 2026 to 2028 Operating Plan. This Plan will be reviewed by Council annually and amendments will be made as required.

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

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

Budget Details - Mayor and Council

	2025	2026	2027	2028
Revenues				
Reimbursements	6,000	6,000	6,000	6,000
Total Revenues	6,000	6,000	6,000	6,000
Expenses				
Benefits and Employer Costs	61,300	64,150	67,120	70,050
Council Fees and Per diems	238,200	242,970	247,820	252,780
Training, Travel and Communications	43,160	43,160	43,160	43,160
Total Expenses	342,660	350,280	358,100	365,990
Total Net Operating Cost	(336,660)	(344,280)	(352,100)	(359,990)

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



PROPERTY TAXES AND REQUISITIONS

For budgeting purposes, the property taxes from 2026 to 2028 have been prepared using the same estimated assessment values and tax rate information as when the 2025 property tax budgets were calculated. In addition, because Requisition amounts have not been determined for future years, those budgets have also remained at the same level for the future three years. These budgets will be adjusted during the appropriate year's budget deliberations.

Budget Details - Property Taxes

	2025	2026	2027	2028
Revenues				
Property Taxes - Residential	4,894,760	4,894,760	4,894,760	4,894,760
Property Taxes - Non-Residential	2,321,530	2,321,530	2,321,530	2,321,530
Property Taxes - Machinery & Equipment	72,100	72,100	72,100	72,100
Property Taxes - Farmland	1,510	1,510	1,510	1,510
Property Taxes - Linear	141,960	141,960	141,960	141,960
Property Taxes - Federal Grant In Lieu	6,310	6,310	6,310	6,310
Property Taxes - Provincial Grant In Lieu	83,100	83,100	83,100	83,100
Total Property Tax Revenues	7,521,270	7,521,270	7,521,270	7,521,270

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

Requisitions collected on behalf of the following organizations, in the amount \$1,630,480 in 2025, include:

- Alberta School Foundation Fund (ASFF) – \$1,474,030
- Barrhead & District Social Housing Association – \$115,820
- Government of Alberta Designated Industrial Properties – \$570
- Government of Alberta Grant In Lieu (Seniors Property Tax Adjustment Expense) – \$40,060

The above requisition amounts are estimates, as the actual amounts were not available when the 2025 budget was prepared.

Budget Details – Requisitions

	2025	2026	2027	2028
Expenses				
Requisitions	1,630,480	1,630,480	1,630,480	1,630,480
Total Expenses	1,630,480	1,630,480	1,630,480	1,630,480
Net Municipal Property Taxes	5,890,790	5,890,790	5,890,790	5,890,790
<i>(Total Property Tax Revenue less Requisitions collected on behalf of Other organizations)</i>				

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

FRANCHISE FEES

The total exempt property assessment for 2025 is approx. \$186,000,000 or 25.5% of the total assessment base. Exempt properties include schools, hospitals, seniors lodges, churches and municipally owned property. Though the Town still provides services and infrastructure to these entities, no property taxes are collected from them. The Town has franchise fee agreements in place with the power and natural gas suppliers which provides an alternate source of revenue.

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

Budget Details - Franchise Fees

	2025	2026	2027	2028
Revenues				
Franchise Fees	1,045,000	1,050,000	1,060,000	1,065,000
Total Revenues	1,045,000	1,050,000	1,060,000	1,065,000
Total Franchise Fee Revenues	1,045,000	1,050,000	1,060,000	1,065,000

PENALTIES AND COSTS ON TAXES

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

Budget Details - Penalties and Costs on Taxes

	2025	2026	2027	2028
Revenues				
Penalties and Costs on Taxes	49,000	49,000	49,000	49,000
Total Revenues	49,000	49,000	49,000	49,000
Total Penalties and Costs of Taxes Revenues	49,000	49,000	49,000	49,000

RETURN ON INVESTMENTS

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

Budget Details – Return on Investments

	2025	2026	2027	2028
Revenues				
Return on Investments	190,000	150,000	150,000	150,000
Total Revenues	190,000	150,000	150,000	150,000
Total Return on Investments	190,000	150,000	150,000	150,000

ADMINISTRATION AND COMPUTER

The Administration Department is responsible for ensuring that the Town operates within provincial legislation, local policies and bylaws. This department works out of the Town Administration Building, which also includes the Town Council Chambers and Committee Meeting Room. Administration is responsible for all municipal functions related



to the assessments and property tax systems, the utility billing system for water, sewer and garbage services, business licensing, animal licensing, payables, receivables, record management of all financial budgets and reporting for the Town of Barrhead.

Budget Details - Administration and Computer

	2025	2026	2027	2028
Revenues				
Sale of Goods and Services	26,100	26,100	26,100	26,100
Rentals, Licenses, Permits, Reimbursements	48,880	48,880	48,880	48,880
Total Revenues	74,980	74,980	74,980	74,980
Expenses				
Asset Retirement Accretion Expense	90	90	90	90
Salaries, Benefits, Employer Costs	755,390	769,520	783,950	798,690
Council Fees and Per diems, Election Expenses	15,000	0	0	0
Training, Travel and Communications	43,290	48,280	45,800	50,360
Professional and Contracted Services	198,730	201,530	207,840	214,150
Insurance	8,420	8,840	9,280	9,740
Building, Vehicle and Equipment Maintenance	38,800	39,500	40,100	41,300
Materials, Supplies, Chemicals	29,310	30,210	31,510	32,810
Utilities	14,700	15,410	16,150	16,920
Rentals	6,000	6,000	6,000	6,000
Debenture Payments, Bank Charges	3,830	3,900	3,950	4,000
Write-Offs	500	500	500	500
Additions to Operating Reserves	150	150	150	150
Total Expenses	1,114,210	1,123,930	1,145,320	1,174,710
Total Net Operating Cost	(1,039,230)	(1,048,950)	(1,070,340)	(1,099,730)

Notes to Budget Details – Administration

- Addition of Election expenses in 2025.

POLICING

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

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

Budget Details - RCMP

	2025	2026	2027	2028
Revenues				
Building Rent, Reimbursements	45,340	47,010	48,740	50,530
Total Revenues	45,340	47,010	48,740	50,530
Expenses				
Asset Retirement Accretion Expense	1,150	1,180	1,210	1,240
Policing Costs, Contracted Services	273,510	273,780	274,060	274,340
Insurance	6,300	6,620	6,950	7,300
Building and Equipment Maintenance	5,800	5,900	6,000	6,100
Materials and Supplies	1,500	1,600	1,700	1,800
Utilities	18,230	19,110	20,030	20,990
Total Expenses	306,490	308,190	309,950	311,770
Total Net Operating Cost	(261,150)	(261,180)	(261,210)	(261,240)

Notes to Budget Details – Policing

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

BARRHEAD REGIONAL FIRE SERVICES & EMERGENCY RESPONSE CENTRE

Barrhead Regional Fire Services and Emergency Response Centre are jointly operated by the Town of Barrhead and the County of Barrhead, with the Town being the Unit of Authority. Each municipality is responsible for paying for fire responses and ambulance assists within their jurisdiction. The department consists of three full-time positions: a Fire Chief, a Deputy Fire Chief and an Administrative Assistant. There are also currently 49 Volunteer Fire Fighters on the roster.

Budget Details - Barrhead Regional Fire Services

	2025	2026	2027	2028
Revenues				
Sale of Goods and Services	54,400	54,400	54,400	54,400
Rentals, Licenses, Permits	12,000	12,000	12,000	12,000
County of Barrhead – Operations, Response Fees, Guardians, Dispatch	909,890	953,290	957,180	1,001,720
Total Revenues	976,290	1,019,690	1,023,580	1,068,120
Expenses				
Salaries, Benefits, Employer Costs	399,930	410,340	420,930	431,920
Fire Fees and Guardians	217,250	220,880	224,580	228,350
Training, Travel and Communications	60,100	79,410	60,730	82,050
Professional and Contracted Services	92,560	92,540	93,590	94,650
Insurance	32,350	33,970	35,670	37,450
Building, Vehicle and Equipment Maintenance	41,100	45,600	47,100	48,600
Materials and Supplies	133,000	136,950	140,980	145,100
Total Expenses	976,290	1,019,690	1,023,580	1,068,120
Town of Barrhead - Operations, Response Fees, Dispatch	(375,470)	397,140	399,050	421,280

Notes to Budget Details – Barrhead Regional Fire Services

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

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

Budget Details - Emergency Response Centre

	2025	2026	2027	2028
Revenues				
County of Barrhead – Operations	28,700	29,720	30,780	31,870
Total Revenues	28,700	29,720	30,780	31,870
Expenses				
Professional and Contracted Services	10,470	10,620	10,770	10,920
Insurance	11,530	12,110	12,720	13,360
Building, Vehicle and Equipment Maintenance	13,000	13,100	13,200	13,300
Materials and Supplies	2,500	2,700	2,900	3,100
Utilities	19,900	20,910	21,970	23,060
Total Expenses	57,400	59,440	61,560	63,740
Town of Barrhead - Operations	(28,700)	(29,720)	(30,780)	(31,870)

Notes to Budget Details – Emergency Response Centre

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



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

Budget Details - Town Fire

	2025	2026	2027	2028
Revenues				
Sale of Goods and Services	1,000	1,000	1,000	1,000
Total Revenues	1,000	1,000	1,000	1,000
Expenses				
Contribution to Regional Fire, ERC	375,470	397,140	399,050	421,280
Total Expenses	375,470	397,140	399,050	421,280
Net Total	(374,470)	(396,140)	(398,050)	(420,280)

Notes to Budget Details – Town Fire

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

ENFORCEMENT SERVICES

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

Budget Details - Enforcement Services

	2025	2026	2027	2028
Revenues				
Administrative Fees	3,500	3,500	3,500	3,500
Fines Revenue	27,350	27,350	27,350	27,350
Total Revenues	30,850	30,850	30,850	30,850
Expenses				
Salaries, Benefits, Employer Costs	119,980	122,180	124,410	126,720
Training, Travel and Communications	5,100	5,190	5,280	5,370
Professional and Contracted Services	20,240	20,500	21,000	21,500
Insurance	4,290	4,500	4,730	4,970
Vehicle and Equipment Maintenance	4,300	4,300	4,300	4,300
Materials and Supplies	8,600	8,830	9,070	9,320
Total Expenses	162,510	165,500	168,790	172,180
Total Net Operating Cost	(131,660)	(134,650)	(137,940)	(141,330)

Notes to Budget Details – Enforcement Services

- Fines Revenue includes both municipal and provincial government fines.

DISASTER SERVICES, SAFETY & PUBLIC HEALTH

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

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

Budget Details - Disaster Services, Safety & Public Health

	2025	2026	2027	2028
Revenues				
Miscellaneous Revenues	50	50	50	50
Provincial Grants	2,060	0	0	0
Revenues from Operating Reserves	8,000	0	0	0
Total Revenues	10,110	50	50	50
Expenses				
Salaries, Benefits, Employer Costs	75,680	76,990	78,340	79,730
Training, Travel and Communications	4,190	2,200	2,210	2,220
Professional and Contracted Services	17,520	7,800	7,900	8,000
Materials and Supplies	3,810	1,750	1,750	1,750
Total Expenses	101,200	88,740	90,200	91,700
Total Net Operating Cost	(91,090)	(88,690)	(90,150)	(91,650)

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

- Public Health Grant in 2025, offset by Expenses. This grant will not be received in future years.

PUBLIC WORKS (includes Common Services and Roads)

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



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

	2025	2026	2027	2028
Revenues				
Sale of Goods and Services	12,250	12,250	12,250	12,250
WCB Rebates	10,000	10,000	10,000	10,000
Provincial Grants	152,920	152,920	152,920	152,920
Revenues from Operating Reserves	50,000	0	0	0
Total Revenues	225,170	175,170	175,170	175,170
Expenses				
Salaries, Benefits, Employer Costs	938,830	954,570	970,470	986,750
Training, Travel and Communications	15,210	15,470	15,730	16,000
Professional and Contracted Services	36,490	37,410	38,350	39,300
Insurance	29,400	30,870	32,410	34,030
Building, Vehicle and Equipment Maintenance	321,350	321,750	322,150	322,550
Materials and Supplies	325,750	331,310	340,540	346,950
Utilities	269,100	282,480	296,520	311,260
Additions to Operating Reserves	5,000	5,000	5,000	5,000
Total Expenses	1,941,130	1,978,860	2,021,170	2,061,840
Total Net Operating Cost	(1,715,960)	(1,803,690)	(1,846,000)	(1,886,670)

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

- Provincial LGFF Operating Grant Revenue estimated for future three years.
- Revenues from Operating Reserves used to offset sidewalk repairs.
- Additions to Operating Reserve include WCB Reimbursements.

AIRPORT

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

Budget Details - Airport

	2025	2026	2027	2028
Expenses				
Contribution to Airport – Town Portion	24,880	17,470	17,490	22,740
Total Expenses	24,880	17,470	17,490	22,740
Total Net Operating Cost	(24,880)	(17,470)	(17,490)	(22,740)

Notes to Budget Details – Airport

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

STORM SEWER, WATER AND SANITARY SEWER

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

Budget Details - Storm Sewer

	2025	2026	2027	2028
Expenses				
Salaries, Benefits, Employer Costs	23,450	23,870	24,310	24,770
Repairs and Maintenance	7,500	7,500	7,500	7,500
Materials and Supplies	500	500	500	500
Total Expenses	31,450	31,870	32,310	32,770
Total Net Operating Cost	(31,450)	(31,870)	(32,310)	(32,770)

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

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

Budget Details - Water (Includes Barrhead Regional Water Commission)

	2025	2026	2027	2028
Revenues				
Sale of Goods and Services	2,949,150	2,957,040	2,996,940	3,037,550
Rentals, Licenses, Permits	94,130	94,230	94,330	94,430
Provincial Grants	50,000	0	0	0
Total Revenues	3,093,280	3,051,270	3,091,270	3,131,980
Expenses				
Salaries, Benefits, Employer Costs	397,170	404,860	412,700	420,650
Training, Travel and Communications	38,130	39,350	40,390	41,430
Professional and Contracted Services	1,646,440	1,589,260	1,591,310	1,592,810
Insurance	102,510	107,640	113,020	118,670
Building, Vehicle and Equipment Maintenance	167,900	149,600	153,300	150,500
Materials, Supplies, Chemicals	196,750	201,670	206,550	212,120
Utilities	325,200	341,460	358,540	376,470
Bank Charges	850	1,000	1,100	1,200
Write-Offs	750	500	500	500
Contribution to Capital	217,580	215,930	213,860	217,630
Total Expenses	3,093,280	3,051,270	3,091,270	3,131,980
Total Net Operating Cost	0	0	0	0

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

- Barrhead Regional Water Commission reimburses the Town for all Water Plant operational expenses.
- Provincial Grant is BRWC ACP Grant.
- Contribution to Capital is for future water infrastructure in the Town of Barrhead.
- Water is considered a self-supporting utility; therefore, it nets to 0 every year.

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

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

Budget Details - Sanitary Sewer

	2025	2026	2027	2028
Revenues				
Sale of Goods and Services	808,500	906,750	1,005,500	1,104,750
Total Revenues	808,500	906,750	1,005,500	1,104,750
Expenses				
Asset Retirement Accretion Expense	10	10	10	10
Salaries, Benefits, Employer Costs	114,340	116,380	118,430	120,520
Training, Travel and Communications	8,010	8,210	8,410	8,610
Professional and Contracted Services	1,960	2,060	2,160	2,260
Insurance	8,300	8,720	9,160	9,620
Building, and Equipment Maintenance	119,000	123,500	128,000	132,500
Materials, Supplies, Chemicals	8,350	8,490	8,640	8,800
Utilities	121,600	127,680	134,070	140,770
Write-Offs	500	500	500	500
Contribution to Capital	426,430	511,200	596,120	681,160
Total Expenses	808,500	906,750	1,005,500	1,104,750
Total Net Operating Cost	0	0	0	0

Notes to Budget Details – Sanitary Sewer

- Contribution to Capital is for future sewer infrastructure in the Town of Barrhead.
- Sanitary Sewer is considered a self-supporting utility; therefore, it nets to 0 every year.



TRADE WASTE

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



Budget Details - Trade Waste

	2025	2026	2027	2028
Revenues				
Sale of Goods and Services	242,410	246,410	250,580	254,910
Total Revenues	242,410	246,410	250,580	254,910
Expenses				
Salaries, Benefits, Employer Costs	125,110	127,450	129,870	132,370
Training, Travel and Communications	4,310	4,460	4,620	4,780
Professional and Contracted Services	1,000	1,000	1,000	1,000
Insurance	5,290	5,550	5,830	6,120
Building, Vehicle and Equipment Maintenance	29,000	29,000	29,000	29,000
Materials and Supplies	27,700	28,950	30,260	31,640
Contribution to Capital	50,000	50,000	50,000	50,000
Total Expenses	242,410	246,410	250,580	254,910
Total Net Operating Cost	0	0	0	0

Notes to Budget Details – Trade Waste

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

LANDFILL

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

Budget Details - Landfill

	2025	2026	2027	2028
Revenues				
Town of Barrhead Contribution	96,260	95,330	97,580	99,920
Tipping Fees and General Revenue	147,000	148,000	150,000	152,000
County of Barrhead Contribution	96,260	95,330	97,580	99,920
Total Revenues	339,520	338,660	345,160	351,840
Expenses				
Salaries, Benefits, Employer Costs	163,650	167,000	170,650	174,370
Training, Travel and Communications	5,700	5,840	5,980	6,120
Professional and Contracted Services	75,000	75,000	75,000	75,000
Insurance	7,270	7,630	8,010	8,410
Building, Vehicle and Equipment Maintenance	29,000	19,000	19,000	19,000
Materials and Supplies	54,050	59,100	61,200	63,380
Utilities	4,550	4,790	5,020	5,260
Bank Charges	300	300	300	300
Total Expenses	339,520	338,660	345,160	351,840
Total Net Operating Cost	0	0	0	0

Notes to Budget Details – Landfill

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

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

Budget Details - New Landfill

	2025	2026	2027	2028
Revenues				
Rentals	5,050	5,050	5,050	5,050
Total Revenues	5,050	5,050	5,050	5,050
Expenses				
Asset Retirement Accretion Expense	13,580	14,020	14,480	14,950
Contribution to Capital	5,050	5,050	5,050	5,050
Total Expenses	18,630	19,070	19,530	20,000
Total Net Operating Cost	(13,580)	(14,020)	(14,480)	(14,950)

Notes to Budget Details – New Landfill

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

RECYCLE

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

Budget Details - Recycle

	2025	2026	2027	2028
Revenues				
Sale of Goods and Services	244,230	244,320	248,960	253,740
Total Revenues	244,230	244,320	248,960	253,740
Expenses				
Salaries, Benefits, Employer Costs	176,080	179,400	182,770	186,210
Training, Travel and Communications	1,000	1,000	1,000	1,000
Insurance	2,780	2,920	3,070	3,220
Building, Vehicle and Equipment Maintenance	21,100	18,100	18,100	18,100
Materials and Supplies	17,000	17,550	18,130	18,740
Utilities	10,300	10,820	11,360	11,930
Contribution to Capital	15,970	14,530	14,530	14,540
Total Expenses	244,230	244,320	248,960	253,740
Total Net Operating Cost	0	0	0	0

Notes to Budget Details – Recycle

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



FAMILY AND COMMUNITY SUPPORT SERVICES

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

Budget Details - Family & Community Support Services

	2025	2026	2027	2028
Revenues				
County of Barrhead Contribution	77,150	77,150	77,150	77,150
Provincial Grants	329,620	329,620	329,620	329,620
Total Revenues	406,770	406,770	406,770	406,770
Expenses				
Contribution to FCSS	483,920	483,920	483,920	483,920
Total Expenses	483,920	483,920	483,920	483,920
Town of Barrhead Contribution	(77,150)	(77,150)	(77,150)	(77,150)

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

- The Town and the County each contribute the same amount of funding on an annual basis. In 2025 it is \$77,150, which has also been estimated for the future three years.
- The Contribution to FCSS expense is for payment of the Town, County and Provincial Government funding directly to FCSS.



PLANNING AND DEVELOPMENT

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

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

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

Budget Details - Planning, Development and Subdivision

	2025	2026	2027	2028
Revenues				
Sale of Goods and Services	76,500	1,500	1,500	1,500
Licenses & Permits	18,100	18,100	18,100	18,100
Revenues from Operating Reserves	15,000	0	0	0
Total Revenues	109,600	19,600	19,600	19,600
Expenses				
Salaries, Benefits, Employer Costs	61,080	62,210	63,370	64,560
Training, Travel and Communications	5,450	5,470	5,490	5,510
Professional and Contracted Services	111,500	97,000	97,500	98,000
Materials and Supplies	79,500	4,700	4,900	5,100
Total Expenses	257,530	169,380	171,260	173,170
Total Net Operating Cost	(147,930)	(149,780)	(151,660)	(153,570)

Notes to Budget Details – Planning, Development and Subdivision

- Professional and Contracted Services Expense include GIS Program, Miscellaneous Engineering, Land Surveys, Appraisals and Consulting.

COMMUNICATIONS

The Communications Department coordinates the maintenance of the Town’s social media networks, including Facebook, Twitter and Instagram, with a combined audience of over 5,600 followers.

The Department is responsible for development and maintenance of the Town’s website, along with the Better in Barrhead website and all of the Town’s social media platforms. The Department coordinates the communication of special events, service disruptions and advertising within the community.

Budget Details - Communications

	2025	2026	2027	2028
Expenses				
Salaries, Benefits, Employer Costs	119,710	121,900	124,140	126,430
Training, Travel and Communications	29,400	30,120	30,640	31,160
Professional and Contracted Services	1,000	1,000	1,000	1,000
Materials and Supplies	16,000	16,110	16,260	16,410
Total Expenses	166,110	169,130	172,040	175,000
Total Net Operating Cost	(166,110)	(169,130)	(172,040)	(175,000)



ECONOMIC DEVELOPMENT

Economic Development outlines a strategic approach to fostering sustainable growth, innovation, and job creation within the Town. By focusing on strengthening infrastructure, supporting local businesses, attracting investment, and improving workforce skills, the aim is to drive economic resilience and long-term prosperity. This comprehensive approach seeks to position the Town as a competitive, thriving hub for both local and surrounding areas.

Budget Details – Economic Development

	2025	2026	2027	2028
Expenses				
Salaries and Benefits	61,030	62,190	63,360	64,530
Training, Travel and Communications	2,700	2,720	2,740	2,760
Total Expenses	63,730	64,910	66,100	67,290
Net Total	(63,730)	(64,910)	(66,100)	(67,290)

PARKS AND RECREATION

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

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

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

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

Budget Details - Cemetery

	2025	2026	2027	2028
Revenues				
Sale of Goods and Services	17,150	17,150	17,150	17,150
Reimbursements	5,500	5,500	5,500	5,500
Total Revenues	22,650	22,650	22,650	22,650
Expenses				
Salaries, Benefits, Employer Costs	24,510	24,860	25,260	25,670
Insurance	640	670	700	740
Maintenance	13,000	22,000	8,000	22,000
Materials and Supplies	4,500	4,500	4,500	4,500
Additions to Operating Reserves	2,500	2,500	2,500	2,500
Total Expenses	45,150	54,530	40,960	55,410
Total Net Operating Cost	(22,500)	(31,880)	(18,310)	(32,760)

Notes to Budget Details – Cemetery

- Concrete Runners – \$14,000, every two years under Maintenance

Budget Details - Recreation Administration

	2025	2026	2027	2028
Revenues				
Sale of Goods and Services	29,200	29,900	30,600	31,300
Rentals	7,200	7,250	7,300	7,350
County of Barrhead Contribution	25,000	25,000	25,000	25,000
Federal Grants	2,880	2,880	2,880	2,880
Total Revenues	64,280	65,030	65,780	66,530
Expenses				
Salaries, Benefits, Employer Costs	373,280	377,740	382,290	386,970
Training, Travel and Communications	13,690	13,790	13,890	14,000
Professional and Contracted Services	35,600	36,500	37,000	37,500
Insurance	3,360	3,500	3,650	3,810
Equipment Maintenance	6,420	6,500	6,550	6,600
Materials and Supplies	53,000	53,300	53,600	53,900
Write-Offs	100	100	100	100
Total Expenses	485,450	491,430	497,080	502,880
Total Net Operating Cost	(421,170)	(426,400)	(431,300)	(436,350)

Notes to Budget Details – Recreation Administration

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

Budget Details – Arena

	2025	2026	2027	2028
Revenues				
Sale of Goods and Services	500	500	500	500
Rentals	219,720	226,020	231,520	237,020
County of Barrhead Contribution	160,000	161,000	162,000	163,000
Total Revenues	380,220	387,520	394,020	400,520
Expenses				
Salaries, Benefits, Employer Costs	391,300	398,250	405,290	412,450
Training, Travel and Communications	12,930	13,190	13,450	13,720
Professional and Contracted Services	360	360	360	360
Insurance	37,360	39,200	41,140	43,170
Building, and Equipment Maintenance	94,480	71,120	73,000	74,700
Materials and Supplies	41,700	40,240	40,900	41,580
Utilities	146,450	153,630	161,170	169,080
Contribution to Capital	50,000	50,000	50,000	50,000
Total Expenses	774,580	765,990	785,310	805,060
Total Net Operating Cost	(394,360)	(378,470)	(391,290)	(404,540)

Notes to Budget Details – Arena

- County of Barrhead contribution toward Arena Operations - \$160,000.
- Contribution to capital is for current and future capital reserves and projects.



Budget Details - Aquatic Centre

	2025	2026	2027	2028
Revenues				
Sale of Goods and Services	350,780	349,250	355,250	361,250
Rentals	6,000	6,500	7,000	7,500
County of Barrhead Contribtuion	160,000	161,000	162,000	163,000
Revenues from Operating Reserves	1,250	0	0	0
Total Revenues	518,030	516,750	524,250	531,750
Expenses				
Salaries, Benefits, Employer Costs	858,270	865,900	873,740	881,580
Training, Travel and Communications	23,330	23,860	24,400	24,940
Professional and Contracted Services	14,350	12,550	13,000	13,500
Insurance	43,890	46,080	48,380	50,800
Building, and Equipment Maintenance	53,500	55,000	60,000	53,000
Materials, Supplies, Chemicals	97,950	95,950	96,950	99,950
Utilities	305,700	320,750	336,550	353,130
Bank Charges	294,770	294,820	294,870	294,920
Contribution to Capital	50,000	50,000	50,000	50,000
Total Expenses	1,741,760	1,764,910	1,797,890	1,821,820
Total Net Operating Cost	(1,223,730)	(1,248,160)	(1,273,640)	(1,290,070)
Note: Debenture Payment	290,570	290,570	290,570	290,570

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

Notes to Budget Details – Aquatics Centre

- County of Barrhead contribution toward Aquatic Centre Operations - \$160,000.
- Contribution to capital is for current and future capital reserves and projects.



Budget Details - Parks

	2025	2026	2027	2028
Revenues				
Rentals, Reimbursements	11,800	11,800	11,800	11,800
County of Barrhead Contribution	4,000	4,000	4,000	4,000
Provincial Grants	152,920	152,920	152,920	152,920
Revenues from Operating Reserves	3,000	0	0	0
Total Revenues	171,720	168,720	168,720	168,720
Expenses				
Salaries, Benefits, Employer Costs	178,350	180,830	183,410	186,020
Training, Travel and Communications	6,510	6,720	6,930	7,140
Professional and Contracted Services	17,500	17,500	17,500	17,500
Insurance	10,470	10,990	11,540	12,120
Building, Vehicle and Equipment Maintenance	78,800	92,100	74,400	92,700
Materials and Supplies	23,100	23,730	26,390	25,080
Utilities	11,000	11,450	11,910	12,390
Total Expenses	325,730	343,320	332,080	352,950
Total Net Operating Cost	(154,010)	(174,600)	(163,360)	(184,230)

Notes to Budget Details – Parks

- Tree Pruning by Arborist every two years.
- County of Barrhead contribution toward Weed Control Program, Communities in Bloom



Budget Details – Sportsground

	2025	2026	2027	2028
Expenses				
Salaries and Benefits	39,790	40,420	41,040	41,680
Training, Travel and Communications	420	420	420	420
Professional and Contracted Services	3,200	3,200	3,200	3,200
Insurance	8,260	8,670	9,100	9,560
Building, Vehicle and Equipment Maintenance	8,000	8,900	9,800	10,700
Materials, Supplies, Chemicals	2,100	2,200	2,300	2,400
Utilities	3,650	3,830	4,010	4,210
Contribution to Capital	0	0	0	0
Total Expenses	65,420	67,640	69,870	72,170
Total Net Operating Cost	(65,420)	(67,640)	(69,870)	(72,170)

Budget Details - Rotary Park

	2025	2026	2027	2028
Revenues				
Campsite Rentals	17,500	17,500	18,000	18,000
Total Revenues	17,500	17,500	18,000	18,000
Expenses				
Professional and Contracted Services	250	250	250	250
Materials and Supplies	2,000	500	2,000	500
Utilities	4,500	4,730	4,970	5,220
Total Expenses	6,750	5,480	7,220	5,970
Total Net Operating Cost	10,750	12,020	10,780	12,030

Budget Details - Bowling Alley

	2025	2026	2027	2028
Revenues				
Insurance Reimbursements	4,080	4,280	4,490	4,710
Total Revenues	4,080	4,280	4,490	4,710
Expenses				
Asset Retirement Accretion Expense	900	920	950	970
Insurance	4,080	4,280	4,490	4,710
Building Maintenance	2,000	2,000	2,000	2,000
Utilities	1,050	1,070	1,090	1,110
Total Expenses	8,030	8,270	8,530	8,790
Total Net Operating Cost	(3,950)	(3,990)	(4,040)	(4,080)

Budget Details - Curling Rink

	2025	2026	2027	2028
Revenues				
Rentals	750	750	750	750
County of Barrhead Contribution	14,000	14,200	14,400	14,600
Total Revenues	14,750	14,950	15,150	15,350
Expenses				
Asset Retirement Accretion Expense	3,250	3,330	3,420	3,500
Salaries, Benefits, Employer Costs	4,620	4,700	4,770	4,870
Training, Travel and Communications	10	10	10	10
Insurance	8,420	8,840	9,280	9,740
Building and Equipment Maintenance	5,000	5,000	5,000	5,000
Materials and Supplies	1,000	1,000	1,000	1,000
Utilities	6,600	6,900	7,210	7,530
Total Expenses	28,900	29,780	30,690	31,650
Total Net Operating Cost	(14,150)	(14,830)	(15,540)	(16,300)

Notes to Budget Details – Curling Rink

- County of Barrhead contribution toward Curling Rink Operations \$14,000.

Budget Details - Walking Trail

	2025	2026	2027	2028
Expenses				
Salaries, Benefits, Employer Costs	4,690	4,780	4,870	4,960
Training and Travel	20	20	20	20
Maintenance	39,000	39,000	39,000	39,000
Total Expenses	43,710	43,800	43,890	43,980
Total Net Operating Cost	(43,710)	(43,800)	(43,890)	(43,980)

Budget Details - Museum

	2025	2026	2027	2028
Expenses				
Utilities	300	310	320	330
Total Expenses	300	310	320	330
Total Net Operating Cost	(300)	(310)	(320)	(330)

Budget Details - Tourism

	2025	2026	2027	2028
Revenues				
General Revenue	5,500	0	0	0
Total Revenues	5,500	0	0	0
Expenses				
Salaries, Benefits, Employer Costs	42,010	42,730	43,460	44,190
Promotional Materials, Advertising	69,870	70,470	70,670	70,870
General & Vehicle Maintenance	15,500	15,500	15,500	15,500
Materials and Supplies	24,780	17,750	18,250	18,750
Grants to Organizations	29,810	24,310	24,310	24,310
Total Expenses	181,970	170,760	172,190	173,620
Total Net Operating Cost	(176,470)	(170,760)	(172,190)	(173,620)

Notes to Budget Details – Tourism

- Advertising includes Better In Barrhead Advertising.

TWINNING

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

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

Budget Details - Twinning

	2025	2026	2027	2028
Revenues				
County of Barrhead Contribution	4,350	5,450	6,450	4,650
Total Revenues	4,350	5,450	6,450	4,650
Expenses				
Training, Travel and Communications	1,800	1,800	5,600	1,800
Materials and Supplies	5,700	7,800	5,900	6,000
Mileage/Rentals	1,200	1,300	1,400	1,500
Total Expenses	8,700	10,900	12,900	9,300
Town of Barrhead Contribution	(4,350)	(5,450)	(6,450)	(4,650)

Notes to Budget Details – Twinning

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



LIBRARY

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

Budget Details - Library

	2025	2026	2027	2028
Expenses				
Contribution to Library	131,700	133,140	134,780	136,440
Total Expenses	131,700	133,140	134,780	136,440
Total Net Operating Cost	(131,700)	(133,140)	(134,780)	(136,440)

Notes to Budget Details – Library

- In 2025, the Town contribution to the Barrhead Public Library is \$24.00 per capita, plus utility assistance of approx. \$7,500, for a total of \$111,180.
- Contribution to Yellowhead Regional Library is \$4.75 per capita, for a total of \$20,520. Slight increases have been estimated for the future three years.

OTHER

Budget Details – Contingency

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

	2025	2026	2027	2028
Revenues				
Revenues from Operating Reserves	40,060	40,060	40,060	40,060
Underlevies	500	500	500	500
Total Revenues	40,560	40,560	40,560	40,560
Expenses				
Contribution to Capital	50,000			
Underlevies	500	500	500	500
Total Expenses	50,500	500	500	500
Total Net Operating Cost	(9,940)	40,060	40,060	40,060

Notes to Budget Details – Other

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

SUMMARY TOTALS

The following reports summarize the 2025 operating budget, plus the 3-year operating plans for 2026 to 2028.

The Net Operating Costs – By Department are the total expenses less total revenues from all sources, with the net amount showing as a surplus or deficit in that department. In 2025 the Total Operating Budget was adopted with a surplus of \$16,030.00.

The deficits shown in the future 3 years, for 2026 to 2028, are “preliminary deficits” at this time. A few of the impacts are related to estimated inflationary adjustments in expenses, as well as the additional expense related to the Town contributing towards policing costs.

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

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

Net Operating Costs - By Department

Department	2025	2026	2027	2028
Mayor & Council	-336,660	-344,280	-352,100	-359,990
Property Taxes	7,521,270	7,521,270	7,521,270	7,521,270
Requisitions	-1,630,480	-1,630,480	-1,630,480	-1,630,480
Aquatic Centre Debenture	-290,570	-290,570	-290,570	-290,570
Franchise Fees	1,045,000	1,050,000	1,060,000	1,065,000
Penalties & Costs On Taxes	49,000	49,000	49,000	49,000
Return on Investments	190,000	150,000	150,000	150,000
Administration & Computer	-1,039,230	-1,048,950	-1,070,340	-1,099,730
Policing /RCMP	-261,150	-261,180	-261,210	-261,240
Emergency Response Centre	-28,700	-29,720	-30,780	-31,870
Town Fire Costs	-374,470	-396,140	-398,050	-420,280
Bylaw Enforcement	-131,660	-134,650	-137,940	-141,330
Disaster Services, Safety, Public Health	-91,090	-88,690	-90,150	-91,650
Common Services & Roads	-1,715,960	-1,803,690	-1,846,000	-1,886,670
Airport	-24,880	-17,470	-17,490	-22,740
Storm Sewer	-31,450	-31,870	-32,310	-32,770
Water & Barrhead Regional Water Comm.	0	0	0	0
Sanitary Sewer	0	0	0	0
Trade Waste	0	0	0	0
Landfill	0	0	0	0
New Landfill	-13,580	-14,020	-14,480	-14,950
Recycle	0	0	0	0
Family & Community Support Services	-77,150	-77,150	-77,150	-77,150
Planning & Development	-147,930	-149,780	-151,660	-153,570
Economic Development	-63,730	-64,910	-66,100	-67,290
Communications	-166,110	-169,130	-172,040	-175,000
Cemetery	-22,500	-31,880	-18,310	-32,760
Recreation Administration	-421,170	-426,400	-431,300	-436,350
Arena	-394,360	-378,470	-391,290	-404,540
Aquatic Centre	-933,160	-957,590	-983,070	-999,500
Parks	-154,010	-174,600	-163,360	-184,230
Sportsground	-65,420	-67,640	-69,870	-72,170
Rotary Park	10,750	12,020	10,780	12,030
Bowling Alley	-3,950	-3,990	-4,040	-4,080
Curling Rink	-14,150	-14,830	-15,540	-16,300
Walking Trail	-43,710	-43,800	-43,890	-43,980
Museum	-300	-310	-320	-330
Tourism	-176,470	-170,760	-172,190	-173,620
Twinning	-4,350	-5,450	-6,450	-4,650
Library	-131,700	-133,140	-134,780	-136,440
Contingency & Underlevies	<u>-9,940</u>	<u>40,060</u>	<u>40,060</u>	<u>40,060</u>
Total Net Operating Cost Surplus/ (Deficit)	16,030	-139,190	-242,150	-428,870

The Operating Costs – By Category shows the approved and adopted 2025 Total Operating Budget and the 2026 to 2028 Operating Budget Plan with the details sorted by category such as Property Taxes, Sales of Goods and Services, Salaries, Benefits, Employer Costs, Insurance, Utilities, etc.

Operating Costs By Category

	2025	2026	2027	2028
Revenues				
Property Taxes	7,521,270	7,521,270	7,521,270	7,521,270
Sale of Goods and Services	4,929,430	4,962,900	5,119,810	5,277,820
Franchise Fees, Interest, Rentals, Licenses, Permits	1,958,450	1,927,770	1,947,860	1,963,020
Town and County Contributions	1,479,350	1,526,140	1,536,540	1,584,910
Federal Grants	2,880	2,880	2,880	2,880
Provincial Grants	687,520	635,460	635,460	635,460
Revenues from Operating Reserves	117,310	40,060	40,060	40,060
Underlevies	500	500	500	500
Total Revenues	16,696,710	16,616,980	16,804,380	17,025,920
Expenses				
Asset Retirement Accretion Expense	18,980	19,550	20,160	20,760
Salaries, Benefits, Employer Costs	5,509,550	5,603,220	5,698,950	5,796,660
Council Fees and Per diems	253,200	242,970	247,820	252,780
Fire Fees and Guardians	217,250	220,880	224,580	228,350
Training, Travel and Communications	394,330	421,160	407,570	433,450
Professional and Contracted Services	2,557,680	2,479,860	2,492,790	2,505,240
Insurance	334,920	351,600	369,130	387,540
Building, Vehicle and Equipment Maintenance	1,113,550	1,093,970	1,081,000	1,113,950
Materials, Supplies, Chemicals	1,160,150	1,097,390	1,126,680	1,151,180
Utilities	1,262,830	1,325,330	1,390,890	1,459,660
Rentals, Computer Purchase Program	7,200	7,300	7,400	7,500
Contribution to Regional Fire, Airport, FCSS, Library	1,015,970	1,031,670	1,035,240	1,064,380
Grants to Organizations	29,810	24,310	24,310	24,310
Debenture Payments, Bank Charges	299,750	300,020	300,220	300,420
Requisitions	1,630,480	1,630,480	1,630,480	1,630,480
Write-Offs	1,850	1,600	1,600	1,600
Underlevies - Expenses	500	500	500	500
Additions to Operating Reserves	7,650	7,650	7,650	7,650
Contribution to Capital	865,030	896,710	979,560	1,068,380
Total Expenses	16,680,680	16,756,170	17,046,530	17,454,790
Net Total	16,030	-139,190	-242,150	-428,870

MULTI-YEAR CAPITAL PLAN

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

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



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

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

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

In the following pages, the budgets for the proposed capital projects up to 2034 have been identified.

MULTI-YEAR CAPITAL PLAN - 2025 Budget and 2026 to 2034 Plan

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Capital Expenses										
12 Administration										
1201-Admin - 0001 - Council, Committee, Admin. - Computer Equip.	65,000	40,000	30,000	30,000	80,000	40,000	40,000	40,000	40,000	40,000
1201-Admin - 0004 - Telephone System Upgrades	15,000									
Total: 12 Administration	80,000	40,000	30,000	30,000	80,000	40,000	40,000	40,000	40,000	40,000
23 Fire & ERC										
2301-Fire - 0001 - 2019 Dodge - Command 1 Truck				150,000						
2301-Fire - 0002 - 2023 Command 2 Truck (2034)										130,000
2301-Fire - 0003 - 2006 Freightliner - Engine 33 (2025)	850,000									
2301-Fire - 0004 - 2021 Fort Garry Fire Engine - Eng. 37										800,000
2301-Fire - 0006 - 2008 Freightliner Fire Truck-Tender 34								350,000		
2301-Fire - 0008 - 2020 RAT 1 (2030)						250,000				
2301-Fire - 0009 - 2012 Polaris Side By Side - Wildland 1		40,000								
2301-Fire - 0010 - 2007 Pierce Platform - Tower 6			1,200,000							
2303-ERC - 0002 - ERC - Training Facility	11,900									
2303-ERC - 0006 - ERC - Roofing						80,000				
Total: 23 Fire & ERC	861,900	40,000	1,200,000	150,000		330,000		350,000		930,000
26 Enforcement Services										
2601-Bylaw - 0002 - New Vehicle			65,000							
Total: 26 Enforcement Services			65,000							
31 Public Works										

MULTI-YEAR CAPITAL PLAN - 2025 Budget and 2026 to 2034 Plan

Capital Expenses	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
3101-Common - 0001 - Asphalt Recycler			165,000							
3101-Common - 0003 - Snowblower Unit			150,000							
3101-Common - 0004 - Cold Storage - Bldg. Addition			20,000							
3101-Common - 0006 - Backhoe								160,000		
3101-Common - 0007 - Loader		390,000								
3101-Common - 0008 - Grader (2036)										450,000
3101-Common - 0009 - Sweeper (2035)										350,000
3101-Common - 0010 - Tandem Gravel Truck		200,000								
3101-Common - 0012 - Half Ton Truck			68,000		68,000		68,000		68,000	
3101-Common - 0013 - Overhead Crane										100,000
3101-Common - 0014 - Concrete Crushing/Stock Piles		125,000								
3101-Common - 0016 - Skid Steer			54,000							
3101-Common - 0020 - Welder/Trailer										17,000
3101-Common - 0023 - Tractor				78,000						
3101-Common - 0024 - Generator (2035)										68,000
3101-Common - 0026 - Air Compressor					19,000					
3101-Common - 0027 - Articulated Manlift					102,000					
3101-Common - 0028 - Forklift						42,000				
3101-Common - 0032 - Shop Upstairs Upgrade (flooring, walls, furnishings)	30,000	30,000								
3101-Common - 9996 - Add to Reserve		60,000	60,000	60,000	60,000	65,000	65,000	65,000	65,000	65,000
3101-Common - 9997 - Add Int. to Reserve		8,500	8,500	9,000	9,000	9,000	9,000	9,200	9,200	9,200
3201-Roads - 0001 - Parking (Downtown)		42,000								

MULTI-YEAR CAPITAL PLAN - 2025 Budget and 2026 to 2034 Plan

Capital Expenses	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
3201-Roads - 0002 - Sidewalk (New)	40,000	60,000	90,000	60,000	90,000	65,000	65,000	90,000	60,000	60,000
3201-Roads - 0004 - 61 Avenue - 43 - 47 Street (Near New RCMP Station)			800,000							
3201-Roads - 0005 - Mehden Road Asphalt, Base Work (pt local improvement)		150,000								
3201-Roads - 0007 - Town Commerical Land Development (Debenture)		2,500,000								
3201-Roads - 0008 - 57 Avenue, 48 Street - 46 Street		650,000								
3201-Roads - 0014 - 49A Street Engineering	5,000									
3201-Roads - 0015 - 51 Ave, 48 Street to Hwy 33			648,000							
3201-Roads - 0019 - 53 Street, 51 - 51 Avenue									432,000	
3201-Roads - 0020 - 47 Street, 51 - 53 Avenue			864,000							
3201-Roads - 0021 - 48 Street, 51-53 Avenue			864,000							
3201-Roads - 0023 - 43 Street, 51-61 Avenue								1,500,000		
3201-Roads - 0027 - Beaver Brook 50 Ave/West Boundary Access					45,000					
3201-Roads - 0030 - 50 Avenue, 58 to 60 Street Overlay		150,000								
3201-Roads - 9998 - Add to Reserves		70,000	70,000	70,000	70,000	80,000	80,000	80,000	80,000	80,000
3201-Roads - 9999 - Add Int. to Reserves	3,200									
3701-Storm - 0002 - 61 Avenue - 43 Street (Near New RCMP Station)			200,000							
3701-Storm - 0007 - 51 Avenue			189,000							
3701-Storm - 0008 - 47 Street			252,000							
3701-Storm - 0009 - 53 Street									126,000	
3701-Storm - 0010 - 48 Street			252,000							

MULTI-YEAR CAPITAL PLAN - 2025 Budget and 2026 to 2034 Plan

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Capital Expenses										
3701-Storm - 0011 - 48 Street (52-53 Ave)						126,000				
3701-Storm - 0012 - 43 Street (43-61 Ave)									150,000	
Total: 31 Public Works	78,200	4,435,500	4,754,500	277,000	463,000	387,000	287,000	1,904,200	990,200	1,199,200
3301 Airport										
3301-Airport - 9998 - Add to Reserves			6,000		6,000		6,000		6,000	
Total: 3301 Airport			6,000		6,000		6,000		6,000	
41 Water, Sewer, Storm, Garbage										
4101-Water - 0004 - Reservoir Ind. Pk. Eng, pump sys. - Leak Repair	8,000									
4101-Water - 0006 - 61 Avenue - 43 Street (Near New RCMP Station)			150,000							
4101-Water - 0009 - 51 Avenue			270,000							
4101-Water - 0010 - 47 Street			360,000							
4101-Water - 0011 - 53 Street (2033)									180,000	
4101-Water - 0012 - 57 Avenue, 46-48 Street			135,000							
4101-Water - 0013 - 48 Street (51-52 Ave)			360,000							
4101-Water - 0014 - 48 Street (52-53 Ave)						180,000				
4101-Water - 0015 - 43 Street (53-61 Ave)									150,000	
4101-Water - 0017 - Pressure Reducing Station 1 Roof			20,000							
4101-Water - 0018 - Pressure Reducing Station 2 Roof			20,000							
4101-Water - 0019 - Pressure Reducing Station 1 Pipe Replacement			100,000							

MULTI-YEAR CAPITAL PLAN - 2025 Budget and 2026 to 2034 Plan

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Capital Expenses										
4101-Water - 0020 - Pressure Reducing Station 2 Pipe Replacement	100,000									
4101-Water - 0021 - Water Meter Replacements							500,000	500,000	500,000	
4101-Water - 0022 - Advanced Water Leak Detection	72,000									
4101-Water - 9998 - Add to Reserves	214,580	212,930	210,860	214,630	220,000	225,000	230,000	235,000	240,000	245,000
4101-Water - 9999 - Add Int. to Reserves	10,500	13,000	13,000	14,000	14,000	14,000	14,500	14,500	14,500	14,500
Total: 4101 Water	405,080	225,930	1,638,860	228,630	234,000	419,000	744,500	749,500	1,084,500	259,500
4102 Barrhead Regional Water Commission										
4102-BRWC - 9998 - Add to Reserves	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Total: 4102 Barrhead Regional Water Commission	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
4201 Sewer										
4201-Sewer - 0002 - Fencing Lagoon Area (over 6 years, 2025 includes survey)	35,000	35,000								
4201-Sewer - 0004 - RV Dumping Station		100,000								
4201-Sewer - 0005 - 61 Avenue - 43 Street (Near New RCMP Station)			100,000							
4201-Sewer - 0009 - Sewer Flushing Truck (Replace Unit 53 Sewer Trk)	440,500									
4201-Sewer - 0010 - WasteWater Plant (Lagoon) Upgrades	172,000									
4201-Sewer - 0011 - Desludge Cell # 1 (2027) - Every 7 Years			150,000						150,000	
4201-Sewer - 0012 - Desludge Cell #3		550,000								

MULTI-YEAR CAPITAL PLAN - 2025 Budget and 2026 to 2034 Plan

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Capital Expenses										
4201-Sewer - 0016 - 51 Avenue			243,000							
4201-Sewer - 0017 - 47 Street			324,000							
4201-Sewer - 0018 - 53 Street									162,000	
4201-Sewer - 0020 - 48 Street (51-52 Ave)			324,000							
4201-Sewer - 0021 - 48 Street (52-53 Ave)						162,000				
4201-Sewer - 0022 - 43 Street (53-61 Ave)									100,000	
4201-Sewer - 0026 - Main Lift Station Grinder		200,000								
4201-Sewer - 0029 - Desludging Report	15,000									
4201-Sewer - 9998 - Add to Reserve	426,430	511,200	596,120	681,160	720,000	725,000	730,000	735,000	740,000	745,000
4201-Sewer - 9999 - Add Int. to Reserves	11,500	7,000	7,000	7,200	7,200	7,200	7,500	7,800	8,000	8,500
Total: 4201 Sewer	1,100,430	1,403,200	1,744,120	688,360	727,200	894,200	737,500	742,800	1,160,000	753,500
4301 Trade Waste										
4301-Tradewaste - 0001 - Replace Truck Chassis/Heil Compac (2030) Automated						450,000				
4301-Tradewaste - 0003 - Truck Chassis/Heil Compac - With Curotto Can			425,000							
4301-Tradewaste - 0004 - Curotto Can		65,000								
4301-Tradewaste - 9998 - Add to Reserves	50,000	50,000	50,000	60,000	60,000	60,000	60,000	65,000	65,000	65,000
4301-Tradewaste - 9999 - Add Int. to Reserves		3,800	3,800	3,850	3,850	4,000	4,000	4,200	4,200	4,200
Total: 4301 Trade Waste	50,000	118,800	478,800	63,850	63,850	514,000	64,000	69,200	69,200	69,200
4302 Landfill										
4302-Landfill - 0001 - Site Survey/Reporting/Master Plan	50,000									

MULTI-YEAR CAPITAL PLAN - 2025 Budget and 2026 to 2034 Plan

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Capital Expenses										
4302-Landfill - 0003 - Compactor 816F2							425,000			
4302-Landfill - 0004 - New Loader									750,000	
4302-Landfill - 0005 - Equipment Storage/Recycle Building (2035)										500,000
4302-Landfill - 0006 - Recycle Oil Shed (2035)										20,000
4302-Landfill - 0007 - Recycle Paint Shed (2035)										5,000
4302-Landfill - 0008 - Chemical Shed (2035)										40,000
4302-Landfill - 0009 - Operator Building (2035)										80,000
4302-Landfill - 0014 - Netting	25,000									
4302-Landfill - 0015 - Scale		150,000								
4302-Landfill - 9998 - Add to Reserves	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	
Total: 4302 Landfill	80,050	155,050	5,050	5,050	5,050	5,050	430,050	5,050	755,050	645,000
4303 Recycle										
4303-Recycle - 0001 - Compactor				90,000						
4303-Recycle - 0002 - Shredder (2035)										15,000
4303-Recycle - 0003 - Baler (2035)										25,000
4303-Recycle - 0004 - Cardboard Bins	6,500									
4303-Recycle - 0006 - Recycle Building Relocation	342,810									
4303-Recycle - 9998 - Add to Reserve	15,970	14,530	14,530	14,540	15,500	16,000	16,500	17,000	17,500	18,000
Total: 4303 Recycle	365,280	14,530	14,530	104,540	15,500	16,000	16,500	17,000	17,500	58,000
62 Communications										

MULTI-YEAR CAPITAL PLAN - 2025 Budget and 2026 to 2034 Plan

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Capital Expenses										
6201-Commun - 9990 - Contribution to Other Capital Function	55,000									
Total: 62 Communications	55,000									
72 Recreation										
7202-Arena - 0004 - Dehumidifier			300,000							
7202-Arena - 0006 - Low E-ceiling Insulation		61,000								
7202-Arena - 0009 - Rubber Floor Dress/Hallway					120,000					
7202-Arena - 0011 - Rink Boards - Zamboni Gate Area		34,000			200,000					
7202-Arena - 0012 - Godberson Rotary Room Flooring/Sports Floor	51,700									
7202-Arena - 0015 - Ice Edger			10,000							
7202-Arena - 0018 - Concession Equipment (Coolers)	37,000									
7202-Arena - 0019 - Player Bench Flooring					80,000					
7202-Arena - 0025 - Outdoor Rink Cover		5,000,000								
7202-Arena - 0028 - Golf Simulator		63,650								
7202-Arena - 0029 - Dressing Room Boiler	32,000									
7202-Arena - 0030 - Countertops in Washrooms and Dressing Rooms	35,000									
7202-Arena - 9998 - Add to Reserves	50,000	50,000	50,000	55,000	55,000	55,000	55,000	56,000	56,000	56,500
7202-Arena Building - 9997 - Add Int. to Reserves	1,200	1,000	1,000	1,000	1,200	1,300	1,300	1,300	1,400	1,500
7202-Arena Zamboni - 9999 - Add Int. To Reserves		1,600	1,600	1,650	1,650	1,650	1,700	1,700	1,700	1,750
7203-Pool - 0002 - Aquatic Stairs		9,000								
7203-Pool - 0006 - New Lighting		35,000								

MULTI-YEAR CAPITAL PLAN - 2025 Budget and 2026 to 2034 Plan

Capital Expenses	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
7203-Pool - 0010 - Drain Covers (every 10 years)			13,000							
7203-Pool - 0012 - Sound System			35,000							
7203-Pool - 0018 - Pool Wibbit		5,000								
7203-Pool - 0023 - Water Features			15,000							
7203-Pool - 0027 - Chemical Controllers	60,000									
7203-Pool - 0028 - Hand Dryer Upgrades			8,000							
7203-Pool - 0029 - Removal of UV System			20,000							
7203-Pool - 0030 - Tiling Hallway				10,000						
7203-Pool - 0031 - Water Fountain/Shower by Hot Tub	8,500									
7203-Pool - 0032 - Backup Generator		250,000								
7203-Pool - 9998 - Add to Reserve	50,000	50,000	50,000	55,000	55,000	55,000	55,000	56,000	56,000	56,500
7203-Pool - 9999 - Add Interest to Reserve	7,000	7,000	7,000	7,000	7,000	7,000	7,000	8,000	8,000	8,200
7204-Parks - 0002 - 1 New 1/2 Ton		68,000		68,000		68,000		68,000		68,000
7204-Parks - 0003 - Playground Equipment - Lion's Park (accessible)		200,000								
7204-Parks - 0006 - John Deere 997 Zero Turn (4 Mowers, Rotate Replacements)	32,000		33,000		100,000		35,000		36,000	
7204-Parks - 0009 - 2013 Gator Trade In		70,000								
7204-Parks - 0013 - Skid Steere					54,000					
7204-Parks - 0015 - Lions Park Basketball Court - Permanent Nets	3,000									
7204-Parks - 0016 - Garbage Cans With Lids (Downtown)		20,000								
7204-Parks - 0021 - Denthor Park Basketball Court	55,000									
7204-Parks - 0030 - Beaver Brook Park Pit Toilet		35,000								

MULTI-YEAR CAPITAL PLAN - 2025 Budget and 2026 to 2034 Plan

Capital Expenses	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
7204-Parks - 0031 - General Upgrades (playground perimeters, etc)	25,000	25,000								
7204-Parks - 0032 - Dog Park Permanent Fencing	6,000									
7204-Parks - 9998 - Add to Reserve		33,000	33,000	33,000	33,000	33,000	33,000	35,000	35,000	36,000
7204-Parks - 9999 - Add Int. to Reserve	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
7205-Sportsground - 0002 - All-Wheels Park Bike Skills Area	100,000									
7205-Sportsground - 0007 - Ball Field Float				6,000						
7205-Sportsground - 0010 - Pickleball Court					350,000					
7205-Sportsground - 0012 - Tennis Court Upgrades			60,000							
7205-Sportsground - 0016 - All Wheels Sign, Plaques, Sponsorship Items	12,000									
7205-Sportsground - 9998 - Add to Reserve		30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	31,000
7205-Sportsground - 9999 - Add Int. to Reserve	2,700	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,200
7207-Bowling Alley - 9998 - Add to Reserve		25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	31,000
7209-Curling Rink - 0003 - Interior Ramp/Lift	2,950									
7209-Curling Rink - 0004 - Unit Heaters				30,000						
7209-Curling Rink - 0009 - Sidewalk Behind Curling Rink	11,500									
7209-Curling Rink - 9998 - Add to Reserve		25,000	25,000	25,000	25,000	30,000	30,000	30,000	30,000	30,000
7210-Walking Trail - 0001 - Solar Pathway Lights		25,000	26,000							
7210-Walking Trail - 9998 - Add to Reserve		8,300	8,300	8,300	8,300	8,400	8,400	8,400	8,500	8,500
Total: 7201 Recreation	584,550	6,136,550	755,900	359,950	1,150,150	324,350	291,400	329,400	297,600	334,150
7401 Tourism										

MULTI-YEAR CAPITAL PLAN - 2025 Budget and 2026 to 2034 Plan

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Capital Expenses										
7401-Tourism - 0001 - Downtown Revitalization	80,000									
7401-Tourism - 0004 - Point of Interest	75,000									
Total: 7401 Tourism	155,000									
9701 Other										
9701-General - 9990 - Transfer to Other Function	130,000									
9701-General - 9998 - Add to Reserves	50,000	50,000	80,000	80,000	90,000	90,000	90,000	100,000	100,000	100,000
9701-General - 9999 - Add Int. to Reserves	9,500	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
9702-Offsite - 9998 - Add to Reserves	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total: 9701 Other	199,500	72,000	108,000	102,000	118,000	112,000	118,000	122,000	128,000	122,000
Total Capital Expenses	4,017,990	12,644,560	10,797,760	2,012,380	2,859,750	3,044,600	2,731,950	4,332,150	4,545,050	4,413,550



MINUTES
Regular Board Meeting – January 23, 2025

Members Present: Craig Wilson, Don Smith, Roberta Hunt (via videoconference), Peter Kuelken, Bill Lane (via telephone/videoconference)

Absent:

Staff Present: Tyler Batdorf, Su Macdonald

1.0 The meeting was called to order at 10:10: a.m.

2.0 Approval of Agenda

*Don Smith moved to approve the January 23, 2025, Regular Board Meeting Agenda.
Carried Unanimously*

3.0 Adoption of the Minutes

*Peter Kuelken moved to adopt the Minutes of the Regular Board Meeting of November 29, 2024.
Carried Unanimously*

4.0 Reports

4.1 Financial Report – November & December 2024
Draft Income Statements (subject to audit) for the organization were presented.

*Bill Lane moved to accept the Financial Reports as presented.
Carried Unanimously*

4.2 Cheque Log – November & December 2024

Peter Kuelken moved to accept the Cheque Log as presented.

C.w.

4.3 CAO Report

Updates were presented on the following topics:

-Activities, Dietary, Administration, Maintenance and Housekeeping.

-YARDI and EasyPay: Both programs have now been implemented to varying degrees. Maintenance is now using tablets to track maintenance requests and projects. Payroll is now running through EasyPay.

-Resident Concerns: Due to some recent minor issues, management is requesting that the Board consider the installation of cameras throughout BDSHA facilities.

-Future Planning/Development: A discussion will be needed in the very near future to decide on the future direction of the organization.

-55+ Committee: BDSHA attended the January meeting which was very productive. BDSHA will take part in the Seniors' Expo again this year.

-Grievance Policy: Residents will be informed of the appropriate procedure for a grievance.

-Staff Evaluations: The majority of evaluations have been completed and will be repeated in June/July.

-Lac Ste. Anne Visit: The CAO of Lac Ste. Anne Foundation paid BDSHA a visit. She was given a tour of the facilities and an overview of the YARDI implementation.

-Fall Prevention: An educational session on fall prevention will be offered to residents on January 27.

-CAO Education: Tyler requested Board approval to enroll in some continuing education courses.

Roberta Hunt moved that the CAO be permitted to enroll in the specified courses.

Carried Unanimously

-Important Dates: The Board was informed of some upcoming events.

Peter Kuelken moved to accept the CAO's Report as presented.

Carried Unanimously

4.4 Facilities Manager's Report

-Hillcrest: A tub/shower conversion has been completed in Suite 103. A contract had to be called in to assist with air balancing issues. Work is being undertaken to correct the issues. Old building boilers are nearing the end of their lives and will have to be replaced.

-Klondike Place: Repairs were necessary to the parkade west side door. A sprinkler line froze and burst.

-Golden Crest: A MAU shut down. A loose wire was found to be the cause.

-Pembina Court/JDR: Leaks have been repaired in both buildings. A quote has been sought to rectify a water-balancing issue in JDR.

-Jubilee: Pedway flooring has been replaced.

-Barrhead/Swan Hills CH: A furnace had to be repaired in Barrhead. The flooring for 102F in Swan Hills has been awarded. Work should commence soon.

C.W

-Grounds: Snow and ice removal has been challenging. Xmas decorations were hung in the new courtyard and it was a great success with the residents.

Bill Lane moved to accept the Facilities Manager's Report as presented.

Carried Unanimously

4.5 Resident Services Manger's Report

Vacancy Report:

-Hillcrest Lodge	5 vacancies (4%)
-Klondike Place	0 vacancies (0%)
-Golden Crest Manor	4 vacancies (13%)
-Jubilee Manor	0 vacancies (0%)
-Pembina Court Manor	0 vacancies (0%)
-JDR Manor	0 vacancies (0%)
-Barrhead CH	0 vacancies (0%)
-Swan Hills CH	2 vacancies (25%)

There is a waitlist for Barrhead Community Housing of 26, 7 for Swan Hills, 14 for the Manors and 43 for Lodges.

Roberta Hunt moved to accept the Resident Services Manager's Report as presented.

Carried Unanimously

5.0 Old Business

- 5.1 Discussion – Update on affordable housing
This discussion has been tabled to a future date - TBD

6.0 New Business

- 6.1 RFD – Interim Budget
A Lodge interim budget was presented pending confirmation of requisition and LAP funding and a Manors & Community Housing budget based on a proposed deficit although details are not yet known.

Don Smith moved that interim budgets be approved.

Carried Unanimously

- 6.2 RFD – ASCHA Conference
The Board was asked which members would like to attend the conference this year and preference for hotel.

- 6.3 RFD – Camera Budget
A definite need for cameras throughout BDSHA facilities has been identified. One quote has been received for information purposes.

C.W

Bill Lane moved that additional quotes be obtained for the installation of cameras systems to the specifications of the original quote.

Carried Unanimously

6.4 RFD – Policy Review Committee Meeting Date

The CAO requested a date be set for the Policy Review Committee

Peter Kuelken moved that the meeting be held immediately following the February Board Meeting.

Carried Unanimously

7.0 Correspondence

7.1 GoA Interim Budget Letter – For Information Only

7.2 ASCHA Transforming Care of Aging Albertans – For Information Only

8.0 In Camera – Board and CAO

Don Smith moved to go into closed session at 10:11 a.m. and Roberta Hunt moved to come out of closed session at 10:37 a.m.

9.0 In Camera – Board Only and Board & CAO

Don Smith moved to go into closed session at 11:40 a.m. and Roberta Hunt moved to come out of closed session at 12:03 p.m.

Peter Kuelken moved that the Board proceed with a response to the concerned resident.

Carried Unanimously


10.0 Date and Time of Next Meeting

Thursday, February 27, 2025 at 10:00 a.m.

11.0 Adjournment

Roberta Hunt moved to adjourn the meeting at 12:35 p.m.

Carried Unanimously


Signature: Craig Wilson, Chairperson


Date


Signature: Tyler Batdorf, CAO


Date

REQUEST FOR DECISION

To: Town Council

From: Collin Steffes, CAO

Date: March 11, 2025

Re: Correspondence Item

Item (a) Letter dated February 26, 2025 from Ric McIver, Minister of Municipal Affairs, regarding the passing of the *Provincial Priorities Act*, municipalities are required to obtain prior approval from the Alberta government before entering into, amending, or renewing an agreement with the federal government.

Recommendation:

Letter dated February 26, 2025 from Ric McIver, Minister of Municipal Affairs, regarding the passing of the *Provincial Priorities Act*, municipalities are required to obtain prior approval from the Alberta government before entering into, amending, or renewing an agreement with the federal government, be received as information.

(Original signed by the CAO)
Collin Steffes,
CAO



ALBERTA

MUNICIPAL AFFAIRS

Office of the Minister

MLA, Calgary-Hays

AR118277

February 26, 2025

Dear Chief Elected Officials/Associations/Library Boards/Regional Services
Commissions/Municipally Controlled Corporations:

In May 2024, our government passed the *Provincial Priorities Act* to establish a process for provincial oversight of agreements between provincial entities and the federal government. The *Act* will come into force on April 1, 2025, and will ensure Ottawa is not undermining the province's jurisdiction to make decisions about what is best for Alberta and Albertans. Under the *Act*, provincial entities, such as municipalities, are required to obtain prior approval from the Alberta government before entering into, amending, or renewing an agreement with the federal government.

Throughout last summer, Alberta's government led a comprehensive stakeholder engagement with provincial entities to inform the supporting regulations. The Provincial Priorities Regulation (attached), which also comes into force on April 1, 2025, designates additional municipal entities that are subject to the *Act*. These entities include library boards, regional services commissions, municipally controlled corporations, and any entity that is established by bylaw, with the exception of business improvement areas. In addition, the regulation sets out the approval process for proposed intergovernmental agreements and includes some exceptions for the municipal sector where no provincial approvals will be needed. Examples of these exceptions include agreements under \$100,000, agreements that are in-kind contributions only, agreements with the Canadian Armed Forces, and agreements for disaster response and assistance; these will not require provincial approval.

Effective April 1, 2025, municipalities and municipal entities will be required to submit information on all new agreements with the federal government, agreement amendments and agreement renewals, along with a copy of the agreement, to Municipal Affairs, regardless of the monetary value of the agreement. Information on agreements eligible for an exception must also be submitted to Municipal Affairs in order for the exception to apply. Additional details on the process for submitting required information on federal agreements to Municipal Affairs will be shared in March.

I am looking forward to working together with you to ensure Alberta municipalities maintain access to federal dollars while protecting areas of provincial jurisdiction.

Sincerely,

Ric McIver
Minister

cc: Chief Administrative Officers

320 Legislature Building, 10800 - 97 Avenue, Edmonton, Alberta T5K 2B6 Canada Telephone 780-427-3744 Fax 780-422-9550



Province of Alberta
Order in Council

O.C. 041/2025

FEB 26 2025

ORDER IN COUNCIL

Approved and ordered:

Lieutenant Governor
or
Administrator

The Lieutenant Governor in Council makes the Provincial Priorities Regulation set out in the attached Appendix.

FILED UNDER

THE REGULATIONS ACT

as ALBERTA REGULATION 21/2025

ON February 26 2025

REGISTRAR OF REGULATIONS

CHAIR

For Information only

Recommended by: President of Executive Council

Authority: Provincial Priorities Act
(section 4)

APPENDIX
Provincial Priorities Act
PROVINCIAL PRIORITIES REGULATION

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Alberta Social Housing Corporation assets
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Coming into Force

- 18 Coming into force

Designation of provincial entities

1 The following entities are designated as provincial entities for the purposes of the Act:

- (a) an intermunicipal library board as defined in the *Libraries Act*;
- (b) a municipal library board as defined in the *Libraries Act*;
- (c) a controlled corporation as defined in section 75.1 of the *Municipal Government Act* and the controlled corporation's board;

- (d) a growth management board as defined in the *Municipal Government Act*;
- (e) a regional services commission as defined in the *Municipal Government Act*;
- (f) an entity created by a municipal bylaw, except a business improvement area within the meaning of the *Municipal Government Act* and the business improvement area's board;
- (g) an entity that is a party to an agreement in which the entity has agreed to operate and administer real property assets of the Alberta Social Housing Corporation;
- (h) Calgary Homeless Foundation;
- (i) Homeward Trust Edmonton.

Approvals

Approval by responsible Minister

2(1) Subject to the exceptions set out in this Regulation, a provincial entity may only enter into, amend, extend or renew an intergovernmental agreement after obtaining the prior approval of the Minister responsible for the provincial entity.

(2) For the purposes of this Regulation,

- (a) the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for the *Post-secondary Learning Act* is responsible for a public post-secondary institution as defined in the *Post-secondary Learning Act*,
- (b) the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for the *Education Act* is responsible for a board as defined in the *Education Act*,
- (c) the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for the *Provincial Health Agencies Act* is responsible for

- (i) a regional health authority, and any subsidiary health corporation of the regional health authority, under the *Provincial Health Agencies Act*, and
 - (ii) Covenant Health and any subsidiary of Covenant Health,
- (d) the sector Minister responsible for a health services sector under the *Provincial Health Agencies Act* is responsible for a provincial health agency established for that health services sector, and any subsidiary health corporation of that provincial health agency, under the *Provincial Health Agencies Act*,
- (e) the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for the *Libraries Act* is responsible for
- (i) an intermunicipal library board as defined in the *Libraries Act*, and
 - (ii) a municipal library board as defined in the *Libraries Act*,
- (f) the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for the *Municipal Government Act* is responsible for
- (i) a municipal authority as defined in the *Municipal Government Act*,
 - (ii) a controlled corporation as defined in section 75.1 of the *Municipal Government Act* and the controlled corporation's board,
 - (iii) a growth management board as defined in the *Municipal Government Act*,
 - (iv) a regional services commission as defined in the *Municipal Government Act*, and
 - (v) an entity created by a municipal bylaw, except a business improvement area within the meaning of the *Municipal Government Act* and the business improvement area's board,

and

- (g) the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for the *Alberta Housing Act* is responsible for
 - (i) a management body as defined in the *Alberta Housing Act*,
 - (ii) an entity that is a party to an agreement in which the entity has agreed to operate and administer real property assets of the Alberta Social Housing Corporation,
 - (iii) Calgary Homeless Foundation, and
 - (iv) Homeward Trust Edmonton.

(3) The President of the Executive Council may approve a provincial entity to enter into, amend, extend or renew an intergovernmental agreement if no other Minister is responsible for the provincial entity.

Authority to approve municipal agreements

3(1) Despite anything to the contrary in section 2(2)(f), the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for the *Municipal Government Act* may designate another Minister as the Minister responsible for a provincial entity referred to in section 2(2)(f) in relation to an agreement or a class of agreements if the Ministers agree that the subject-matter of the agreement or class of agreements relates to a matter under that other Minister's administration.

(2) Despite anything to the contrary in section 4(1), a provincial entity referred to in section 2(2)(f) shall submit a proposed agreement, amendment, extension or renewal in accordance with the directions of the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for the *Municipal Government Act* despite that Minister designating another Minister as the Minister responsible for the provincial entity under subsection (1).

Approval of agreements

4(1) To obtain approval to enter into, amend, extend or renew an intergovernmental agreement, a provincial entity must submit the proposed agreement, amendment, extension or renewal in accordance with the directions of the Minister responsible for the provincial entity.

(2) The Minister responsible for the provincial entity must assess the proposed agreement, amendment, extension or renewal by considering the following factors prior to approving a provincial entity to enter into, amend, extend or renew the agreement:

- (a) whether the agreement aligns with the priorities of the Government of Alberta;
- (b) whether the agreement
 - (i) intrudes into an area of provincial legislative jurisdiction under the Constitution of Canada,
 - (ii) affects or interferes with an area of provincial legislative jurisdiction under the Constitution of Canada, or
 - (iii) imposes conditions that would restrict the Government of Alberta in an unacceptable manner from establishing and implementing policies and programs in an area of provincial jurisdiction;
- (c) whether the agreement aligns with the Government of Alberta's long-term fiscal plan.

(3) Subject to subsections (4) to (6), after assessing the proposed agreement, amendment, extension or renewal by considering the factors described in subsection (2), the Minister may

- (a) approve a provincial entity to enter into the agreement, amendment, extension or renewal, subject to any terms or conditions the Minister considers appropriate, or
- (b) decline to approve the provincial entity to enter into the agreement, amendment, extension or renewal.

(4) A Minister must receive the approval of the Executive Council prior to approving a provincial entity to

- (a) enter into an intergovernmental agreement in which a federal entity is agreeing to provide a provincial entity with \$5 million or more in funding, excluding any in-kind contributions, or
- (b) amend, extend or renew an intergovernmental agreement if the amendment, extension or renewal would result in \$5 million or more in additional funding, excluding any in-kind contributions, being provided by a federal entity to a provincial entity under the agreement.

(5) A Minister must receive the approval of the Executive Council prior to approving a provincial entity to enter into, amend, extend or renew an intergovernmental agreement if, in the Minister's opinion, the agreement

- (a) intrudes into an area of provincial legislative jurisdiction under the Constitution of Canada,
- (b) affects or interferes with an area of provincial legislative jurisdiction under the Constitution of Canada, or
- (c) imposes conditions that would restrict the Government of Alberta in an unacceptable manner from establishing and implementing policies and programs in an area of provincial jurisdiction.

(6) A Minister must receive the approval of the Executive Council prior to approving a provincial entity to amend an intergovernmental agreement in a material way if subsection (4) or (5) applies or applied to the agreement.

(7) If a Minister approves a provincial entity to enter into, amend, extend or renew an intergovernmental agreement, the Minister must provide written notice to the provincial entity, including written notice of any terms or conditions that apply to the Minister's approval.

(8) If a Minister declines to approve a provincial entity to enter into, amend, extend or renew an agreement, the Minister must provide written notice to the provincial entity.

Funding applications by management bodies and similar entities

5(1) Subject to subsection (2), a management body as defined in the *Alberta Housing Act* or an entity described in section 1(g) must notify the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for the *Alberta Housing Act* of any intent of the management body or entity to apply for funding from a federal entity when the body or entity submits its annual business plan to the Minister in accordance with the *Management Body Operation and Administration Regulation* (AR 243/94) or the terms of an operating agreement.

(2) Where it is not possible to comply with subsection (1) without foregoing the opportunity to apply for funding from a federal entity, a management body as defined in the *Alberta Housing Act* or an entity described in section 1(g) must notify the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for the *Alberta Housing Act* of the intent of the management body or entity to apply for funding from a federal entity at least 60 days before submitting the application for funding from the federal entity.

(3) Calgary Homeless Foundation and Homeward Trust Edmonton must notify the Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for the *Alberta Housing Act* of the intent of Calgary Homeless Foundation or Homeward Trust Edmonton to apply for funding from a federal entity at least 60 days before submitting the application for funding from the federal entity.

(4) The Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for the *Alberta Housing Act*, within 30 days of being notified of an intent to apply for funding, must conduct a preliminary assessment of the proposed application and must advise the provincial entity whether the Minister

- (a) has concerns with the proposed application, including the nature of those concerns, and
- (b) is likely, based on the preliminary assessment, to approve the provincial entity to enter into an agreement, or the amendment, extension or renewal of an agreement, that would result from the provincial entity's application for

funding from a federal entity being approved by a federal entity.

(5) The Minister determined under section 16 of the *Government Organization Act* as the Minister responsible for the *Alberta Housing Act* must consider whether notice required by this section has been provided when deciding whether to approve a provincial entity to enter into, amend, extend or renew an intergovernmental agreement.

Exceptions

Exceptions re funding amounts

6(1) If, under an intergovernmental agreement, a federal entity

- (a) would not provide any funding to a provincial entity or would only provide in-kind contributions, or
- (b) would provide less than \$100 000 in funding, excluding any in-kind contributions, to a provincial entity,

and the provincial entity has provided or agreed to provide the Minister responsible for the provincial entity with any information specified by the Minister, including a copy of the agreement, in the time and manner specified by the Minister, the provincial entity is not required to obtain the Minister's approval before entering into, amending, extending or renewing that agreement unless an amendment, extension or renewal of the agreement would result in the provincial entity receiving a total of \$100 000 or more in funding, excluding any in-kind contributions, from the federal entity under the agreement as amended, extended or renewed.

(2) If an intergovernmental agreement relates to the construction, maintenance or development of housing accommodations, then a provincial entity is not required to obtain approval before entering into, amending, extending or renewing that agreement if the federal entity is providing the provincial entity \$250 000 or less in funding, excluding any in-kind contributions, under the agreement initially entered into, or as amended, extended or renewed.

(3) This section does not apply to Calgary Homeless Foundation or Homeward Trust Edmonton.

Exceptions re amendments, extensions and renewals

7(1) If a provincial entity has been approved to enter into an agreement under this Regulation, the provincial entity is not required to obtain prior approval to amend, extend or renew that agreement if the provincial entity has provided or agreed to provide the Minister responsible for the provincial entity with any information specified by the Minister, including a copy of the agreement, in the time and manner specified by the Minister and any of the following circumstances apply:

- (a) the agreement includes a provision requiring a project to start or end by a certain date and the amendment, extension or renewal is for the purpose of allowing the project to start or end by a date that is no more than one year different from the start or end date that is in the agreement;
- (b) the agreement includes a provision establishing the length of a project and the amendment, extension or renewal is for the purpose of allowing the project to be extended by one year or less;
- (c) the amendment, extension or renewal provides additional federal funding, excluding any in-kind contributions, to a provincial entity that is
 - (i) less than \$100 000, and
 - (ii) less than 10% of the federal funding being provided under the agreement that the Minister approved;
- (d) the proposed amendment, extension or renewal of an agreement would make or result in minor administrative changes.

(2) Subsection (1) does not apply to Calgary Homeless Foundation or Homeward Trust Edmonton.

Exceptions for public post-secondary institutions

8(1) For the purposes of this section,

- (a) “fee-for-service agreement” means an agreement in which a particular set of services is provided in exchange for a set fee, and

- (b) “research” means an undertaking directed to the discovery, extension or application of knowledge through a disciplined inquiry or systematic investigation.

(2) If a public post-secondary institution as defined in the *Post-secondary Learning Act* has provided or agreed to provide the Minister responsible for the *Post-secondary Learning Act* with any information specified by the Minister in respect of an agreement with a federal entity, including a copy of the agreement, in the time and manner specified by the Minister, the public post-secondary institution is not required to obtain prior approval to enter into, amend, extend or renew that agreement with a federal entity if

- (a) the agreement pertains to research, unless greater than 50% of the total funding being provided under the agreement, excluding any in-kind contributions, is capital funding for the development of research facilities,
- (b) greater than 50% of the total funding being provided under the agreement pertains to the following matters:
 - (i) the delivery of an apprenticeship education program as defined in the *Skilled Trades and Apprenticeship Education Act*;
 - (ii) the delivery of a program of study as defined in the *Post-secondary Learning Act*;
 - (iii) the delivery of a foundational learning program as defined in the *Programs of Study Regulation* (AR 91/2009);
 - (iv) the delivery of work placement experiences, including mentorship programs, cooperative placements, practicums and internships, for students as defined in the *Post-secondary Learning Act*, including the provision of wage subsidies;
 - (v) the delivery of language instruction that enables individuals to develop basic language proficiency in one of the official languages of Canada;
 - (vi) the delivery of a continuing education program;
 - (vii) a conference, symposium or other non-instructional event,

or

- (c) the public post-secondary institution is entering into, amending, extending or renewing an agreement in which the public post-secondary institution is
 - (i) a party to a fee-for-service agreement, or
 - (ii) providing space to a federal entity through a lease or short-term rental, the term of which does not exceed 2 months.

Exception for Banff Centre

9 If Banff Centre as defined in the *Post-secondary Learning Act* has provided or agreed to provide the Minister responsible for the *Post-secondary Learning Act* with any information specified by the Minister in respect of an agreement with a federal entity, including a copy of the agreement, in the time and manner specified by the Minister, Banff Centre is not required to obtain prior approval to enter into, amend, extend or renew that agreement with a federal entity.

Exceptions for school boards

10 If a board as defined in the *Education Act* has provided or agreed to provide the Minister responsible for the *Education Act* with any information specified by the Minister in respect of an agreement with a federal entity, including a copy of the agreement, in the time and manner specified by the Minister, the board is not required to obtain prior approval to enter into, amend, extend or renew that agreement with a federal entity in either of the following circumstances:

- (a) the agreement provides for federal funding under Jordan's Principle;
- (b) the agreement provides for federal funding as part of an education services agreement under section 63 of the *Education Act*.

Exceptions for Banff, Jasper and Lloydminster

11 If the Municipality of Jasper, the Town of Banff or the City of Lloydminster have provided or agreed to provide the Minister responsible for the *Municipal Government Act* with any

information specified by the Minister in respect of an agreement with a federal entity, including a copy of the agreement, in the time and manner specified by the Minister, the Municipality, Town or City, as the case may be, is not required to obtain prior approval to enter into, amend, extend or renew that agreement with a federal entity.

Exception for controlled corporations

12 If a controlled corporation as defined in section 75.1 of the *Municipal Government Act* or the controlled corporation's board has provided or agreed to provide the Minister responsible for the *Municipal Government Act* with any information specified by the Minister in respect of an agreement with a federal entity, including a copy of the agreement, in the time and manner specified by the Minister, the controlled corporation or the controlled corporation's board, as the case may be, is not required to obtain prior approval to enter into, amend, extend or renew that agreement with a federal entity.

Exception for municipal agreements with Canadian Armed Forces

13 If a municipal authority has provided or agreed to provide the Minister responsible for the *Municipal Government Act* with any information specified by the Minister in respect of an agreement with the Canadian Armed Forces, including a copy of the agreement, in the time and manner specified by the Minister, the municipal authority is not required to obtain prior approval to enter into, amend, extend or renew that agreement with the Canadian Armed Forces.

Exceptions during emergencies and disasters

14 If a municipal authority has provided or agreed to provide the Minister responsible for the *Municipal Government Act* with any information specified by the Minister in respect of an agreement with a federal entity, including a copy of the agreement, in the time and manner specified by the Minister, the municipal authority is not required to obtain prior approval to enter into, amend, extend or renew that agreement with a federal entity if the agreement is for the purpose of responding to a disaster or emergency as those terms are defined in the *Emergency Management Act*.

**Exception for mortgage agreements with Canada
Mortgage and Housing Corporation**

15 If a management body as defined in the *Alberta Housing Act* or an entity described in section 1(g) has provided or agreed to provide the Minister responsible for the *Alberta Housing Act* with any information specified by the Minister in respect of a mortgage agreement with the Canada Mortgage and Housing Corporation, including a copy of the agreement, in the time and manner specified by the Minister, the management body or entity is not required to obtain prior approval to enter into, amend, extend or renew that mortgage agreement with the Canada Mortgage and Housing Corporation.

**Exception for entities that operate and administer
Alberta Social Housing Corporation assets**

16 If an entity described in section 1(g) has provided or agreed to provide the Minister responsible for the *Alberta Housing Act* with any information specified by the Minister in respect of an agreement with a federal entity, including a copy of the agreement, in the time and manner specified by the Minister, the entity is not required to obtain prior approval to enter into, amend, extend or renew that agreement with a federal entity if that agreement does not relate to the operation or administration of real property assets of the Alberta Social Housing Corporation.

Agreements to provide information

17 For the purposes of this Regulation, an agreement to provide a Minister with information may relate to a particular intergovernmental agreement or to a class of intergovernmental agreements.

Coming into Force

Coming into force

18 This Regulation comes into force on the coming into force of the *Provincial Priorities Act*.