

1.0 CALL TO ORDER**2.0 APPROVAL OF AGENDA****3.0 MINUTES****3.1 REGULAR MEETING HELD MARCH 5, 2024**[Schedule A](#)**4.0 ACTION ITEMS:****4.1 2ND TEMPORARY RESIDENCE – REQUEST TO CANCEL PERMIT FEE**

Administration recommends that Council deny the request to cancel the permit fee for the 2nd temporary residence application within Lot 1 Block 1 Plan 202 1587 (SE 4-60-5-W5).

[Schedule B](#)**4.2 LAND USE BYLAW REVIEW PROJECT – WHAT WE HEARD REPORT #2**

Administration recommends that Council recommends that Council proceed with 1st Reading at the May 7, 2024, Council meeting.

[Schedule C](#)**4.3 BARRHEAD INDIGENOUS DAY COMMITTEE - COMMUNITY GRANT REQUEST**

Administration recommends that Council approves the application from Barrhead Indigenous Day committee for \$1,500 under the Community Grants Policy to assist with the Barrhead Indigenous Day event to be held on June 21, 2024.

[Schedule D](#)**4.4 COMMUNITY PEACE OFFICER (CPO) – NEW POLICIES AND POLICY REVISIONS**

Administration recommends that Council approves PS-003 CPO Traffic, Pursuit & Emergency Response Policy as required by the Public Security Peace Officer Program under Alberta Public Safety & Emergency Services.

[Schedule E](#)**4.5 2023 FINANCIAL STATEMENTS AND FINANCIAL INFORMATION RETURN (FIR)**

Administration recommends that:

1. Council approve the 2023 audited Financial Statements as presented.
2. Council approve the 2023 audited Financial Information Return (FIR) as presented.
3. Council direct Administration to publish the 2023 audited financial statements to the County website.

[Schedule F](#)**5.0 REPORTS****5.1 COUNTY MANAGER REPORT**

Administration recommends that Council accept the County Manager's report for information.

- Resolution Tracking List

[Schedule G](#)

- March AAIP Monthly Status Report

[Schedule H](#)

5.2 PUBLIC WORKS REPORT (9:30 a.m.)

Administration recommends that Council accept the Director of Infrastructure's report for information.

[Schedule I](#)

5.3 DIRECTOR OF CORPORATE SERVICES REPORT

Administration recommends that Council accept the Director of Corporate Service's report for information.

- Cash, Investments, & Taxes Receivable as of February 29, 2024

[Schedule J](#)

- Payments Issued for the month of February 2024

[Schedule K](#)

- YTD Budget Report for the 2 months ending February 29, 2024

[Schedule L](#)

- YTD Capital Recap for period ending February 29, 2024

[Schedule M](#)

- Elected Official Remuneration Report as at February 29, 2024

[Schedule N](#)

5.4 COUNCILLOR REPORTS**6.0 INFORMATION ITEMS:**

- 6.1 Letter from Municipal Affairs Re: Assessment Model Review – dated March 18, 2024**

[Schedule O](#)

- 6.2 Letter from Municipal Affairs Re: PERC Extension – dated March 20, 2024**

[Schedule P](#)

- 6.3 Letter from Forestry & Parks Re: Early Start to Wildfire Season – dated March 26, 2024**

[Schedule Q](#)

- 6.4 Invitation – Community Volunteer Appreciation Event on April 17, 2024**

[Schedule R](#)

- 6.5 Letter from Japanese Twinning Delegation – dated March 7, 2024**

[Schedule S](#)

- 6.6 Brochure from West Central Airshed Society (WCAS) Re: Membership**

[Schedule T](#)

- 6.7 Brochure from West Central Airshed Society (WCAS) Re: Microsensor Technology**

[Schedule U](#)

- 6.8 Minutes**

- 6.8.1 BDSHA Minutes – February 5, 2024**

[Schedule V](#)

7.0 DELEGATIONS

7.1 10:00 a.m. Brad Lussier, CPA – Joseph S. Greilach Professional Corporation

[Schedule F](#)

7.2 11:00 a.m. Michelle Jones, Executive Director Community Futures Yellowhead East (CFYE) – Annual Report

[Schedule W](#)

7.3 11:30 a.m. Karen Gariepy, Executive Director FCSS – Quarterly Report

8.0 ADJOURNMENT

REGULAR MEETING OF COUNCIL - HELD MARCH 5, 2024

Regular Meeting of the Council of the County of Barrhead No. 11 held March 5, 2024 was called to order by Reeve Drozd at 9:00 a.m.

PRESENT

Reeve Doug Drozd
Deputy Reeve Marvin Schatz
Councillor Ron Kleinfeldt
Councillor Bill Lane (joined at 9:05 a.m. and departed at 12:08 p.m.)
Councillor Paul Properzi
Councillor Walter Preugschas
Councillor Jared Stoik (joined at 9:20 a.m.)

**THESE MINUTES ARE
UNOFFICIAL AS THEY HAVE
NOT BEEN APPROVED BY THE
COUNCIL.**

STAFF

Debbie Oyarzun, County Manager	Tamara Molzahn, Director of Corporate Services
Pam Dodds, Executive Assistant	Ken Hove, Director of Infrastructure
Jenny Bruns, Development Officer	Adam Vanderwekken, Corporate Communications Coordinator

ATTENDEES

Margaret Osborne & Joe Zacharuk – Barrhead Community VSU Association
Yvonne Barker & Salina Fairbank – West Central Airshed Society
Fire Chief Gary Hove – Barrhead Regional Fire Services
D. Kasowsky – Public attendee
Barry Kerton - Town and Country Newspaper

RECESS

Reeve Drozd recessed the meeting at 9:00 a.m.
Reeve Drozd reconvened the meeting at 9:05 a.m.
Councillor Lane joined the meeting at 9:05 a.m.

APPROVAL OF AGENDA

2024-059 Moved by Deputy Reeve Schatz that the agenda be approved as presented. Carried 6-0.

MINUTES OF REGULAR MEETING HELD FEBRUARY 20, 2024

2024-060 Moved by Councillor Lane that the minutes of the Regular Meeting of Council held February 20, 2024 be approved as circulated. Carried 6-0.

APPOINTMENT OF FIRE GUARDIANS – APRIL 1, 2024 TO MARCH 31, 2025

2024-061 Moved by Deputy Reeve Schatz that Council appoints the following individuals as Fire Guardians to serve the County of Barrhead under the *Forest & Prairie Protection Act* effective April 1, 2024, to March 31, 2025:

- Gary Hove, Fire Chief
- Ted Amos, Deputy Fire Chief
- Ken Hove, Director of Infrastructure
- Travis Wierenga, Public Works Manager
- Roy Batdorf, public member
- Norman Semler, public member
- Stephen Lyons, public member
- Don McKay, public member

Carried 6-0.

REGULAR MEETING OF COUNCIL - HELD MARCH 5, 2024

Ken Hove joined the meeting at 9:16 a.m.

2023 ROAD SURVEY CORRECTION

- 2024-062 Moved by Councillor Properzi that Council directs the Reeve and County Manager to sign the land exchange agreement and to cancel the portion of Road Plan 2000MC north of NW 2-62-4-W5 containing approximately 0.938 ha (2.32 acres).

Carried 6-0.

Councillor Stoik and Tamara Molzahn joined the meeting at 9:20 a.m.

PUBLIC WORKS REPORT

Ken Hove, Director of Infrastructure, reviewed the written report for Public Works and Utilities and answered questions from Council.

- 2024-063 Moved by Councillor Kleinfeldt that the report from the Director of Infrastructure be received for information.

Carried Unanimously.

2024 PLOW TRUCK PURCHASE

- 2024-064 Moved by Councillor Properzi that Council directs Administration to complete the purchase of 3 Western Star 47X SB trucks from Western Star North at a cost of \$735,077.

Carried Unanimously.

- 2024-065 Moved by Councillor Lane that Council directs Administration to engage Viking Cives to carry out the rig up of two plow trucks as per the provided specifications at the cost of \$308,322.40

Carried Unanimously.

- 2024-066 Moved by Councillor Preugschas that Council directs Administration to engage Wabash Manufacturing to supply and install an oil tank at the cost of \$115,435.

Carried Unanimously.

- 2024-067 Moved by Councillor Kleinfeldt that Council directs Administration to engage Hayworth Equipment Sales to carry out the supply and rig up of the truck box and triaxle pup at the cost of \$123,980.

Carried Unanimously.

- 2024-068 Moved by Councillor Properzi that Council directs Administration to not include Unit 543 in the disposal list in the 2024 Capital Budget in order to utilize this truck as a permanent oil/water tank truck.

Carried Unanimously.

- 2024-069 Moved by Councillor Lane that Council directs Administration that following the arrival of the new gravel truck and pup, dispose of Unit 532, 532A, and 532B.

Carried Unanimously.

- 2024-070 Moved by Councillor Kleinfeldt that Council directs Administration that following the arrival of the new plow trucks, dispose of Unit 542, Unit 533 along with its plow attachments, which are Units 535, 536, and 537, as well as the plow attachments from Unit 543, which are Units 544 and 540.

Carried Unanimously.

Councillor Lane left the meeting at 9:47 a.m. and rejoined at 9:48 a.m.

REGULAR MEETING OF COUNCIL - HELD MARCH 5, 2024

CONSTRUCTION PROJECT 24-540

2024-071 Moved by Deputy Reeve Schatz that Council cancels road construction Project 24-540 of 5 miles of high-grade gravel road and directs Public Works to reach out to landowners on the 2025 and 2026 planned projects to secure a different 5 miles of road construction for the 2024 season.

Carried 6-1.

POLICY PW-001 SALE OF AGGREGATE

2024-072 Moved by Councillor Kleinfeldt that Council approves Policy PW-001 Sale of Aggregate.

Carried Unanimously.

2024-073 Moved by Councillor Lane that Council rescind Policy 32.27 Gravel Aggregate Sales.

Carried Unanimously.

POLICY FN-005 DISPOSAL OF SURPLUS ITEMS

2024-074 Moved by Councillor Preugschas that Council approves Policy FN-005 Disposal of Surplus Items.

Carried Unanimously.

2024-075 Moved by Councillor Properzi that Council rescind Policy 12.36 Disposal of Surplus Items.

Carried Unanimously.

BYLAW 1-2024 – RATES & FEES BYLAW

2024-076 Moved by Councillor Properzi that Council gives 1st reading to Rates & Fees Bylaw 1-2024.

Carried Unanimously.

2024-077 Moved by Councillor Lane that Council gives 2nd reading to Rates & Fees Bylaw 1-2024.

Carried Unanimously.

2024-078 Moved by Councillor Kleinfeldt that Council goes into 3rd reading for Rates & Fees Bylaw 1-2024

Carried Unanimously.

2024-079 Moved by Deputy Reeve Schatz that Council gives 3rd reading to Rates & Fees Bylaw 1-2024

Carried Unanimously.

Tamara Molzahn and Ken Hove depart the meeting at 10:32 a.m.

RECESS

Reeve Drozd recessed the meeting at 10:32 a.m.

Reeve Drozd reconvened the meeting at 10:45 a.m.

DELEGATION – BARRHEAD COMMUNITY VICTIM SERVICES UNIT (VSU) ASSOCIATION

Margaret Osborne & Joe Zacharuk of Barrhead Community Victim Services Unit Association, met with Council at this time being 10:45 a.m. to outline the upcoming transition of services and requesting support from the County of Barrhead.

Tamara Molzahn rejoined the meeting at 11:00 a.m.

Margaret Osborne & Joe Zacharuk left the meeting at 11:03 a.m.

2024-080 Moved by Councillor Properzi that the presentation from the Barrhead Community Victim Services Unit Association be received for information.

Carried Unanimously.

REGULAR MEETING OF COUNCIL - HELD MARCH 5, 2024

DELEGATION – WEST CENTRAL AIRSHED SOCIETY (WCAS)

Yvonne Barker & Salina Fairbank – West Central Airshed Society, met with Council at this time being 11:03 a.m. regarding benefits of membership and installing microsensors in the County of Barrhead to monitor air quality

Yvonne Barker & Salina Fairbank left the meeting at 11:23 a.m.

2024-081 Moved by Councillor Lane that the presentation from the West Central Airshed Society be received for information.

Carried Unanimously.

Tamara Molzahn departed the meeting at 11:24 a.m.

COUNCILLOR REPORTS

Deputy Reeve Schatz reported on his attendance at the Committee of the Whole meeting.

Councillor Stoik reported on his attendance at the Committee of the Whole meeting and a Seed Cleaning Plant meeting.

DELEGATION – BARRHEAD REGIONAL FIRE SERVICES

Fire Chief Gary Hove of Barrhead Regional Fire Services met with Council at 11:25 a.m. to discuss the quarterly and annual statistics and give an update on fire services in the community.

Councillor Stoik left the meeting at 11:37 a.m.

Councillor Lane left the meeting at 11:41 a.m. and rejoined at 11:43 a.m.

Fire Chief Hove departed the meeting at 11:43 a.m.

2024-082 Moved by Deputy Reeve Schatz that Council accepts the report from Fire Chief Hove as information.

Carried 6-0.

Councillor Stoik rejoined the meeting at 11:44 a.m.

Jenny Bruns and Adam Vanderwekken joined the meeting at 11:46 a.m.

COUNTY MANAGER REPORT

Debbie Oyarzun, County Manager, reviewed the 2024 Resolution Tracking List and included updates on:

- Land Use Bylaw Review – highlighted location of project dashboard, FAQs, and other related reports on the County website. Shared a Draft of a quick factsheet that will be shared through social media, BARCC, and County website

Jenny Bruns departed the meeting at 12:05 p.m.

Councillor Lane departed the meeting at 12:08 p.m.

At 12:08 p.m. the Reeve received general consent from Council to extend the meeting until completed.

- County Wide Food Drive, March 13-21, 2024 with 4 locations participating (County Office, Neerlandia Coop, Lac La Nonne General Store, Campsie General Store)
- AAIP Renewal Stream Stats

Adam Vanderwekken departed the meeting at 12:12 p.m.

- Reminders – County/Town Social (March 6); RMA Convention (March 18-20); Budget Workshop (March 27 & 28)
- Completion of RMA Unpaid Oil & Gas Tax Survey

2024-083 Moved by Councillor Kleinfeldt that the County Manager's report be received for information.

Carried 6-0.

REGULAR MEETING OF COUNCIL - HELD MARCH 5, 2024

COUNCILLOR REPORTS (Continued)

Councillor Properzi reported on his attendance at a Twinning Committee meeting and the Committee of the Whole meeting.

Councillor Preugschas reported on his attendance at the Co-op Extension Working Group in Leduc and the Committee of the Whole meeting.

Councillor Kleinfeldt reported on his attendance at a Public Library meeting, YRL meeting, and Committee of the Whole meeting.

Reeve Drozd reported on his attendance at the Committee of the Whole meeting, discussed letters included in the agenda package from the Minister of Municipal Affairs regarding the 2024 Provincial Budget and Municipal ICF engagement, and office administration duties.

INFORMATION ITEMS

- 2024-084 Moved by Councillor Properzi that Council accepts the following items for information:
- RMA Member Briefing Re: Unpaid Oil & Gas Tax Survey – dated February 2024
 - Letter from Minister of Agriculture & Irrigation Re: 2023 Canada-Alberta Drought Assistance (CADLA) AgriRecovery program – dated February 16, 2024
 - Letter from Minister Municipal Affairs Re: Budget 2024 – dated February 29, 2024
 - Letter from Minister Municipal Affairs Re: ICF Engagement – emailed March 1, 2024
 - Minutes:
 - FCSS Minutes – December 21, 2023
 - Misty Ridge Minutes – January 17, 2024
- Carried 6-0.

ADJOURNMENT

- 2024-085 Moved by Councillor Stoik that the meeting adjourn at 12:33 p.m.
- Carried 6-0.



REQUEST FOR DECISION
APRIL 2, 2024

B

TO: COUNCIL

RE: 2ND TEMPORARY RESIDENCE – REQUEST TO CANCEL PERMIT FEE

ISSUE:

Administration has received a request to cancel the permit fee in the amount of \$400.00 which was for an “as built” 2nd temporary residence in Lot 1 Block 1 Plan 202 1587 (SE 4-60-5-W5).

BACKGROUND:

- February 2024 – Planning & Development department sent a notification to the landowner that there was an unauthorized development of a 2nd residence on their property.
 - The structure was found only after inspection by the assessor and the planning department was not contacted prior to placement.
- February 16, 2024 – following receipt of notification, the landowner submitted application and paid the “as built” permit fee of \$400.
- March 5, 2024 – MPC approved permit for 2nd temporary residence on Lot 1 Block 1 Plan 202 1587 (SE 4-60-5-W5)

ANALYSIS:

- Land Use Bylaw 5-2010 Section 2.1: No development other than that designated in this Bylaw shall be undertaken within the Municipality unless an application for it has been approved and a development permit has been issued.
- Land Use Bylaw 5-2010 Section 2.2: Pursuant to Section 630.1 of the *Act*, RSA 2000, all fees and charges under and pursuant to this Bylaw, and any amendments thereto, shall be as established by Resolution of Council.
- Rates and Fees Bylaw 1-2024 indicated that for an “As Built” development the fee will be 2 times the permit fee, which for a Discretionary development is \$400.
- Administration also considered the following in review of this request:
 - Administration has issued 25 unauthorized development letters this spring, to follow up on similar “as-built” situations.
 - Administration regularly charges the “as built” fee when applicable and has issued 16 “as built” permits so far in 2024, with the charges doubled for each permit in accordance with the County Rates & Fees Bylaw.

Receipt #	Original Amount	Admin Comments & Recommendation	Balance Owing after Admin Recommendation
00002618	\$400.00	<ul style="list-style-type: none"> • As-Built fee for a discretionary use is \$400.00 as per Rates & Fees Bylaw • According to landowner, the building was moved onto the property in 2021 without a permit. • Note – it is not necessary for Council to go incamera unless further information is provided that would qualify as an exclusion under <i>FOIPP Act</i>. This can be determined during the Council meeting. 	<p style="text-align: center;">\$0 (full fee has already been paid)</p>

ADMINISTRATION RECOMMENDS THAT:

Council deny the request to cancel the permit fee for the 2nd temporary residence application within Lot 1 Block 1 Plan 202 1587 (SE 4-60-5-W5).

To The County of Barrhead No. 1

To Whom it may concern, February 19/24

In regards to Roll Number: 550043012
Development: 2021587 1 1 SE-4-60-5-W5

To the Development Officer/Clerk, our household received a notice from your department in the beginning of FEBRUARY, saying that according to Bylaw 5-2010 that the second house is an unauthorized development.

IT IS NOT A HOUSE IT IS A COTTAGE.

Payment was made on February 16/24 for a permit of \$400.00

We just wondering why it is considered this since it it not a permanent residence, it is on blocks and skids and can be moved, it is a free standing building (cottage) no one will be living in it on a permanent basis, at this time the cottage isn't set up with hydro or running water.

The cottage has been owned by us since March 2021 at that time after making inquiries with the development department there was no permit required, the cottage was bought so we would have place to stay when we came from Ontario to visit our children and grand children. In the meantime we have moved to Alberta.

We did not know that a permit would be required at this time, the cottage was moved because the property that it had previously been set on was sold.

We feel it's very unfair that we have to pay this, do the land owners that have camping trailers on their property have to pay for a permit?

In regards Ed & Lydia Van Bruinessen

A handwritten signature in black ink, appearing to read "Lydia Van Bruinessen". The signature is written in a cursive style with a long horizontal stroke extending to the left.



TO: COUNCIL

RE: LAND USE BYLAW REVIEW PROJECT – WHAT WE HEARD REPORT #2

ISSUE:

Land Use Bylaw Review Project has a significant public participation component in addition to the legislated formal public hearing. Administration has provided a report of what has been compiled to date.

BACKGROUND:

- May 3, 2023 - **Public Open House** at Summerdale Community Hall (58 attendees signed in)
- May 19 – June 9, 2023 - An online **Survey** was open to the public and directly emailed to open house attendees that provided contact information (18 responses)
- June 9 – July 10, 2023 – **extended survey** deadline (additional 102 responses)
- February 16, 2024 – **Second Public Open House/Drop In** at County office (38 attendees signed in), but it was too busy to capture everyone. Estimated that 60 attended.
- February & March 2024 – Multiple Outreaches: Public invited to contact County office with any questions.
 - During this time, the planning department received engagements and questions from approximately 35 ratepayers to the County office.
- March 18-19, 2024 – Evening appointments made available and advertised to public. One appointment made on March 19 at 4:15 p.m. No other requests received.

ANALYSIS:

- *Municipal Government Act* s. 640 requires Council to pass a Land Use Bylaw and during that process hold a formal public hearing. County has exceeded the requirements for public engagement.
- Feedback from the open house and the survey including concerns, suggestions, and general discussion was received on a variety of different topics that are listed below. Full comments received are captured in the “What We Heard Report #2”.
 - Tourism accommodations
 - Agri-Tourism
 - Event Venues
 - Cannabis
 - Alternative Energy, and Solar
 - Data Processing Facilities
 - RV Storage & RV Storage Facilities
 - RPR, Grading Plans, % Site Coverage

- Animal Units on Non-Ag Parcels
- Enforcement and Right of Entry questions
- Sea Cans
- Permitting of Farm Accessory Buildings
- Dwelling Units per Parcel
- “What We Heard Report #2” will be made available to the public on the County website.

Next steps:

- Incorporate recommendations with proposed changes into the existing DRAFT Land Use Bylaw.
- DRAFT Land Use Bylaw (with proposed changes made in response to feedback) will come to Council for 1st Reading.
 - If Council feels ready to proceed, Administration is recommending 1st reading be presented May 7, 2024 based on Council and staff availability.
- Once 1st Reading is passed, Council will set the formal Public Hearing date to hear input on the proposed changes in the DRAFT Land Use Bylaw.
 - Notification of Public Hearing will meet or exceed the requirements outlined in the *Municipal Government Act* s.606
- Land Use Bylaw will undergo further edits if required and as directed by Council prior to 2nd and/or 3rd readings being considered by Council.

STRATEGIC ALIGNMENT:

A thorough and transparent process for reviewing and amending Land Use Bylaw 5-2010 including opportunities for public engagement aligns with the County 2022 – 2026 Strategic Plan as follows:

PILLAR 1 Economic Growth & Diversity

Outcome *1 County increases its tax base.*

Goal 1.1 County attracts & encourages investment.

Strategy 1.1.3 Manage growth while reducing barriers to development with review of LUB and policies.

PILLAR 4 Governance & Leadership

Outcome *4 Council is transparent & accountable.*

Goal 4.2 County demonstrates open & accountable government.

Strategy 4.2.1 Council has the tools and information necessary to make informed decisions which are shared publicly.

ADMINISTRATION RECOMMENDS THAT:

Administration recommends that Council proceed with 1st Reading at the May 7, 2024, Council meeting.

What We Heard Report #2

County of Barrhead Land Use Bylaw Modernization Project

Purpose

“What We Heard” Report #2 summarizes the public engagement program undertaken by the County of Barrhead as part of the County’s Land Use Bylaw Modernization Project. This report provides an overview of key public engagement milestones and summarizes community feedback topics identified at the February 2024 Draft Land Use Bylaw Open House.

“What We Heard” Report #1 was prepared in July 2023 (specifically identifying feedback provided at the May 2023 Open House and online survey response period) and was previously submitted to Council and Administration for their review and consideration. This report can be found on the County website at <https://www.countybarrhead.ab.ca/p/projects>.

Summary of Notice & Public Engagement (to date)

Engagement	Date(s)	Details
County website notice	April 13, 2023	Notice placed on front page of County’s website; project dashboard created
Facebook notice and ‘Did you know’ posts	April 13 to May 1, 2023	Series of posts that included information and promoted the May 3, 2023, open house
Newspaper Ad	Wk of April 18 & 25, 2023	Posted in the Barrhead Leader
BARCC Municipal Alert	April 13, 2023	Texts, emails, and voice messages sent to subscribers
Open House	May 3, 2023	Held at the Summerdale Community Hall, attended by 58 County residents (based on sign in sheet information). Some attendees did not sign in
Email	May 19, 2023	Information about the Land Use Bylaw project (and survey) was sent to open house attendees
Phone conversations with County residents	May & June, 2023	MPS staff spoke with 9 community members who reached out with questions about the project and the post-open house survey
Land Use Bylaw survey	May 3 to July 10, 2023	Survey created to increase awareness of the project and gather public input on issues related to land use and development in the County. Survey was promoted at the open house and on the County’s website, Facebook page, and through BARCC Municipal Alert Survey was initially scheduled to close on June 9, 2023, but was extended to July 10, 2023. A total of 120 responses were received
What We Heard Report #1	July 2023	Prepared to provide Council and Administration with a summary of public engagement and feedback provided to date. Included recommendations for the draft Land Use Bylaw.
Open House/Drop In Notifications	January & February 2024	Advertising took place in the following: Two weeks in the Barrhead Leader, February 6 and 13 th . BARCC Alerts: February 5. Facebook posts on January 22 and February 12. Email: January 22, February 7
Draft Land Use Bylaw Open House/ Drop In	February 16, 2024	Held at the County of Barrhead, attended by 38 residences (based on sign in sheet information) although it was estimated closer to 60 may have attended.

Invitation to engage with Planning Department	February – March 2024	<p>Posts on Facebook, via email and website as follows:</p> <p>Feb 26 – FYI follow up to Open House/Drop In, inviting public to contact County Planning Department with questions</p> <p>March 1, Follow up, encourage public to contact County with questions.</p> <p>March 5, Get the Facts post, and encourage public to contact County Planning Department.</p> <p>March 6: Get the Facts emailed to group list.</p> <p>March 12, Post inviting public to book evening appointments on March 18 and 19.</p> <p>March 18-19: Evening appointments offered, one appointment booked at 4:15 on March 19. No other requests for appointments received.</p>
Engagements	Post open house: February & March 2024	Planning department received engagements and questions from approximately 35 ratepayers during this time. Summary of comments listed below.

February 2024 Open House Community Feedback

The following is a summary of feedback provided by County residents at the February 16, 2024, Open House/Drop In. Feedback recorded by County Administration is identified by topic; where applicable, recommendations are included for Council’s consideration.

Topic/Section	What We Heard	Recommendation
Tourism Accommodations	<ul style="list-style-type: none"> • Concern with running a hotel in residential neighborhoods • Other areas have banned them • Concern with excess traffic, noise, parking on roads 	10.29 has been drafted to address concerns, including maximum number of guests, requirements for onsite parking, safety requirements, etc.
Agri-Tourism	<ul style="list-style-type: none"> • No comments received 	Definitions have been refined and 10.14 has been drafted to address potential nuisance issues such as onsite parking, noise, etc.
Event Venues	<ul style="list-style-type: none"> • Include minimum distance to dwellings • Dust control, road maintenance for increased traffic • Protection from trespassers 	10.15 drafted to address concerns related to nuisances and waste disposal, and requirement for operations plans and mitigation measures
Cannabis	<ul style="list-style-type: none"> • Should not be permitted around high population areas • Keep out of County • Keep industrial production in industrial parks 	10.8 and 10.9 have been drafted to mirror federal legislation surrounding setbacks from schools, public facilities, etc.
Alternative Energy	<ul style="list-style-type: none"> • Good idea to restrict • Agree with proposal • Have abandoned oil and gas converted to solar instead • Good idea, bad locations on farm land • Alternative energy source that makes sense: nuclear 	10.1 and 10.2 drafted to distinguish between commercial and individual systems

	<ul style="list-style-type: none"> • Good idea if self sustaining and not on good land 	
Data Processing	<ul style="list-style-type: none"> • Doesn't belong in Ag areas 	10.11 drafted to address nuisance concerns
RV Storage	<ul style="list-style-type: none"> • How many per acreage? 	10.23 drafted to change rules for smaller acreages
RV Storage Facilities	<ul style="list-style-type: none"> • Not on good quality Ag lands 	10.24 drafted to address nuisance, including screening, lighting, and security requirements
RPR, Grading Plans, % Site Coverage	<ul style="list-style-type: none"> • Agree with this only because grading or tree removal around lakes and rivers should be carefully monitored • Agree with proposal • Riparian area preservation is critical • Farmers draining land should be required to replace wetland in another area, i.e.: edge of field 	9.12 and 9.13 outline requirements that development authority MAY require additional plans, grading plans, and an RPR to site buildings to prevent off site drainage of water, improper grading, and impermeable surfaces increasing water shed as required, especially in higher density areas
Dwelling Units per Parcel	<ul style="list-style-type: none"> • Very good idea • Allow with parameters to address water and sewer issues • Allow families to have intergenerational homes on site • Good idea, follow the rules • Case by case, may work on acreages as well depending on size 	9.15 drafted two options with potential to allow a 2 nd permanent dwelling if applicant has 150 acres or more, and the new home can be easily subdivided if needed
Sea Cans	<ul style="list-style-type: none"> • Agree with proposal • Seacans make great storage and should not be restricted • Color of the seacans is real open ended but agree with proposal • Not required, color of your house? As long as they're set back appropriately 	10.26 drafted to deal with sea can usage
Permitting Farm Accessory Buildings	<ul style="list-style-type: none"> • Exclude grain storage • Exclude grain storage and non permanent structures that can be moved • Depends on what is required? • Need to keep setbacks regardless • Need to keep 'no permit required' for non permanent buildings. 	5.3.1.ii – Development Not Requiring a Development Permit drafted to read that (if you have more than 20 acres) farm use buildings less than 500 sq ft do not require a permit, anything over does
Animal Units on Non-Agriculture Parcels	<ul style="list-style-type: none"> • 3 dogs is too many • For Ag parcels: For predator control it is best to have as many dogs as needed to protect animals on the farm. Example: One/two dogs per pen of animals for sheep, goats, rabbits, cows. • Need more animal units per acre, can compost manure 	9.21 Animal/bird regulations drafted to change number of adult dogs to 4 on ag parcels, and no more than 2 in non ag areas. Animal units stayed the same for residential areas, with exception of changes to alpaca numbers. Chickens/hens to be removed as animal units if new Animal Control Bylaw is drafted and accepted. Chickens would then be allowed in residential areas with conditions.

	<ul style="list-style-type: none"> • Please clarify definition of non- AG parcel • Acreage owners on acreages less than 20 acres should have restrictions on the number of animals allowed 	
Other	<ul style="list-style-type: none"> • Ratepayers should have a card to dump garbage so we're not taking other municipalities garbage. • Clearing of land should require a permit if clearing more than 20 acres, even if for farm use. 	

February – March 2024 Community Feedback via phone calls and appointments

Received the following comments or concerns:

- 1) Air BnB operator shared their rules, regulations and requirements for operating, including the ability to monitor outdoor areas for noise, fire pit usage, no dogs allowed, etc. Also promoting other local businesses and tourism attractions.

Air BnB owners recommend a maximum of 2 people per bedroom rather than per house. View is to help for both small 1 bedroom places not having too many guests, as well as larger homes with 5-6 bedrooms accommodating more guests if they have sufficient room, including parking spaces.
- 2) Dwelling Units per Parcel - flagged as VERY problematic in relation to potential bankruptcy, divorces, and estate planning when more than one home and family are invested on a parcel. Also raised the need to clarify what a second temporary home is, is it truly temporary, just without a foundation, etc. Definition needs to be clearer.
- 3) ACT –clarity on what the ACT is, and how it impacted the Land Use Bylaw. The Act is defined in the document as the *Municipal Government Act*.
- 4) Clause about ‘household pets’, regulations or checking on how many hamsters, gerbils, lizards and other small pets they may have. Not the intent.
- 5) Definition of a school - would like it reflected that it does not include homeschooling.
- 6) Clarity on day homes, are we limiting number of children or is that Provincial? Remove fencing clause.
- 7) Clarity on right of entry clauses, and what constitutes a ‘designated officer’.
- 8) Sea cans: sea cans should not require a permit in the Ag District, movable. Clarify if they fall under a ‘farm accessory building’ and those pertinent clauses.
- 9) Signs: Regulation of signs. Bylaw states no permit is required if 32 sq ft or under, but most didn’t get that from the sign regulations. Needs clarification.
- 10) Solar: regulating individual systems, shouldn’t be required. Just follow setbacks and let them build what they want. Heard agreement that commercial systems should not be on good quality ag lands and were in favor of those regulations.
- 11) Bees: Owners of bees should be able to place them adjacent to their own property if they choose and that if they have agreement from landowners that they could place them closer than the 1,000 ft stated.
- 12) Commercial/industrial uses within the Ag District being no longer allowed, or restrictions in place. Including stockpiles and permit requirements for outside storage.
- 13) World Economic Forum, Agenda 2030, Undrip, COVID & Health Act Regulations.



REQUEST FOR DECISION



APRIL 2, 2024

TO: COUNCIL

RE: BARRHEAD INDIGENOUS DAY COMMITTEE - COMMUNITY GRANT REQUEST

ISSUE:

Barrhead Indigenous Day Committee is applying for a Community Grant to assist with the costs of providing Indigenous Day events to the community (application attached).

BACKGROUND:

- February 2, 2021 – Council approved the Community Grant Policy setting a maximum of \$2,500 per applicant pending availability of funds.
- Barrhead Indigenous Day committee is planning to host the event on June 21, 2024.
 - Committee consists of 11 community members (representation from AHS, FCSS, Pregnancy Care, individuals, Blue Heron Support Services, BES) and being guided by FCSS.
- Council provided a \$1,000 grant to the Barrhead Indigenous Day Committee in 2023.
- Committee is requesting a \$1,500 donation to assist with a total project cost of \$7,000.

ANALYSIS:

- Application was considered under Policy AD-002 Community Grants (attached).
- Applicant is eligible as they meet the criteria under section 4.1 as follows:
 - ✓ A volunteer group, service club or community group that provides services within the County or provides services readily available to the general public of the County
 - ✓ Demonstrates value or benefit to the community
- Application was considered under section 5.1 as an event (vs project)
- Application was assessed based on the criteria outlines in section 5.2 as follows:
 - Benefit to community – provides general access to an event enjoyed by the community
 - Other sources of funding, financial viability and community involvement – applicant is providing 80% of the total project cost.
 - Community involvement – Barrhead Indigenous Day provides a variety of events for the community to participate and volunteer.
- Project is eligible under section 5.3 and 5.4 as follows:
 - Matching requirement has been exceeded with the applicant using volunteer hours as well as fundraising (\$500), other agencies (value \$1,000), and a Cultural Grant (\$3,000) to use towards this event

- Event is to take place on June 21, 2024
- Supports an event that promotes and celebrates the community
- This is the 5th application for the 2024 budget year
- Financial implications:

2024 Community Grant Budget	\$15,000
Dispersed in 2024	(\$6,250)
Current Balance	\$8,750
Application (April 2, 2024)	(\$1,500)
Balance Remaining for 2024	\$7,250

STRATEGIC ALIGNMENT:

Processing of Community Grant requests in accordance with the Community Grants Policy AD-002 aligns with the 2022-2026 Strategic Plan in the following areas:

PILLAR 4: GOVERNANCE & LEADERSHIP

GOAL 2 County demonstrates open & accountable government

ADMINISTRATION RECOMMENDS THAT:

Council approves the application from Barrhead Indigenous Day committee for \$1,500 under the Community Grants Policy to assist with the Barrhead Indigenous Day event to be held on June 21, 2024.



Community Grant Application Form

Application Information

Please submit completed applications to: County of Barrhead No. 11
 5306-49 Street
 Barrhead, AB T7N 1N5
 or email: info@countybarrhead.ab.ca

For assistance completing your application, contact 780-674-3331 or info@countybarrhead.ab.ca
 Incomplete applications will not be accepted.

Applicant Information

Name of Organization: Barrhead Indigenous Day Committee c/o Barrhead and District FCSS Society

Mailing Address: 5103-51 Street
Street Address
Barrhead Alberta T7N 1A5
City Province Postal Code

Phone Number: 780-674-3341 Email: cdvc@barrheadfcss.org

Contact Name: Darin Flemmer

Position or Title: Community Development and Volunteer Coordinator

Phone Number: 780-674-3341 Email: cdvc@barrheadfcss.org

Is your organization a registered charity or non-profit? Yes No

If yes: Alberta Registry Number: 50762580

Date of Incorporation: November 26 1997

Project Information

Name of Project or Event: Indigenous Day Celebration

Start Date: June 21, 2024 Completion Date: June 21, 2024

Location of Project or Event: Barrhead Agrena



Community Grant Application Form

Describe Your Project or Event:

Goals: Our goal is to provide community members with an opportunity to celebrate and learn about Indigenous culture and history. Those who attend will take part in cultural activities, learn from indigenous speakers and celebrate with indigenous music, food and art. Celebrating and learning about Indigenous Culture within the community will also serve to reduce cultural barriers.

Anticipated number of County participants, or number directly affected by event, program, or services offered:

We will be coordinating this event to include schools, seniors facilities and the public. Based on previous experience we are anticipating approximately 1000 people.

Target population (Children, youth, adults, seniors, families): ALL

Describe how this project will benefit the community:

Coming together to learn and celebrate culture provides a sense of health and wellbeing in a community. We believe this event will increase our knowledge of Indigenous Culture and help people in our community feel more connected.

Financial Information

Project Funding:

Funds Requested from the County of Barrhead:

Cash:	\$ 1500.00
In-Kind:	\$
Total Requested:	\$ 1500.00

(Maximum \$2,500)

Funds from Other Sources:

(List other funds including any of the organizations own funds to be used in the project)

Own Funds:	\$
Fundraising:	\$ 500.00
Volunteer Hours \$ 20/ Hr x <u>50</u> Hours =	\$ 1000.00
Other: <u>Agencies/Sponsorship</u>	\$ 1000.00
Other: <u>Please Specify Cultural Grant</u>	\$ 3000.00
Other: <u>Please Specify</u>	
Total From Other Sources:	\$ 5500.00

Note: Funding from other sources must be at least equal to funding requested from the County of Barrhead

Total Project Funding:

\$7000.00

(Total Requested Funding + Total from Other Sources)



Community Grant Application Form

Project Costs:

List a summary of the project costs here. If available, attach price quotes or other supporting documents.

Supplies Printing and Decorating	\$ 250.00
Performers, Speakers and Vendors Costs	\$ 3000.00
Meals for Performers Volunteers and Staff	\$ 750.00
Advertising and Promotion	\$ 1000.00
Craft Supplies/Games	\$ 500.00
Equipment Rentals	\$ 500.00
(Volunteer) Planning, set-up, clean-up, support	\$ 1000.00
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$

Refer to Policy for full listing of ineligible costs (e.g. day-to-day operating costs, staff wages or honorariums, flow through funding to re-distribute to others, or donations to charitable causes).

Total Project Costs: \$7000.00

The personal and business information provided will be used to process the Community Grant Application and is collected under the authority of Section 33 (c) of the *Freedom of Information and Protection of Privacy Act (FOIPP)*. If you have questions about the collection and use of this information, please contact the County of Barrhead at 5306-49 Street, Barrhead, Alberta T7N 1N5 or 780-674-3331.

Signature of Applicant or Authorized Representative

I (We) the undersigned, certify that this application is complete and accurate and that I (we) have the authority to sign on behalf of the organization.

Signature: *D. Flemmer* Date: March 8th 2024
 Print Name and Title: Darin Flemmer, Community Development Volunteer Coord (Acting Director)

Signature: _____ Date: _____
 Print Name and Title: _____



Community Grant Application Form

For Office Use Only

Application Reviewed and Approved Grant Number: 2024-05
 Application Reviewed and Denied Council Resolution No. : _____

Funding Requested: \$ 1,500.00

Funding Approved: \$ _____ Letter Sent: _____

Criteria and Evaluation (Comments must be completed if application is denied or modified):

Signature of Authorized County Representative Date

Print Name and Title of Authorized County Representative



Grant Application #: _____

Resolution #: _____

Community Grant Declaration

Name of Organization: Barrhead + District FCSS Society ("the Organization")

The Organization declares that:

The information contained in its application is complete and accurate.

The Organization understands and agrees that any funding awarded is subject to the Organization complying with the terms and conditions of this agreement and as outlined in the Community Grant Policy ('the Policy').

The Organization agrees to the following terms and conditions:

1. The Organization agrees to be bound by the requirements set out in the Policy and Application form.
2. The Organization will use all grant funding awarded for the purposes stated within its Application. If the Organization wished to vary the purpose, it agrees to be bound by the requirements set out in the Policy.
3. Following receipt of the Grant, the Organization agrees to be bound by the reporting requirements set out in the Policy.
4. Any part of the Grant not spent as set out in the Policy or upon termination of this Agreement must be repaid to the County of Barrhead as stipulated in the Policy. The Grant may be terminated upon:
 - a. mutual consent;
 - b. 90 days written notice by either party;
 - c. demand by the County for immediate repayment in the event of a breach of any term or condition; or
 - d. if the Organization becomes insolvent
5. The Organization acknowledges that it will be liable for the full amount of the Grant and will be bound to the terms of this Agreement, even if the Organization has paid all or part of the Grant to a third party who has spent the money.
6. If requested, the Organization agrees to give the County of Barrhead access to examine the Organization's operation and/or premises to verify the Grant has been used for the purpose laid out in the Application. The Organization will provide access to all financial statements and records having any connection with the Grant or its purpose during the term of this Agreement or until all requirements have been met.
7. The Organization acknowledges that the *Freedom of Information and Protection of Privacy Act (FOIPP)* applies to records submitted by the Organization to the County in relation to the grant application, including the Application and this Agreement. These records may be disclosed in response to an access to information request under the *FOIPP Act*, subject to any applicable exceptions to disclosure under the Act.
8. The Organization agrees to indemnify and hold harmless the County of Barrhead, including all councillors, employees, and agents from any and all claims demands, actions and costs (including legal costs) for which the Organization is legally responsible, including those arising out of negligence or willful acts by the Organization or its employees or agents. Such indemnification shall survive the termination of this agreement.

The Organization represents and warrants that the person signing is duly authorized to make the Application and is legally sufficient to bind the Organization to the Agreement.

Signature

Darin Flemmer (Acting Director)

Print Name

March 8, 2024

Date

Signature

Print Name

Date



REQUEST FOR DECISION

April 2, 2024



TO: COUNCIL

RE: COMMUNITY PEACE OFFICER (CPO) – NEW POLICIES AND POLICY REVISIONS

ISSUE:

To apply to Alberta Public Safety and Emergency Services (PSES) for emergency response authority, the County is required to develop and maintain additional policies.

BACKGROUND:

- 2023 Operating & Capital budgets include the transition to a full-time in-house CPO program with 1 full-time officer. In December of 2023, the new officer began working for the County.
- Policy review occurred in December 2023 and January 2024 to ensure consistency with industry best practices. Council approved the revised PS-003 Traffic, Pursuit & Emergency Response policy on February 20, 2024. Administration applied to PSES for emergency response authority at that time.
- Upon submission, a necessary policy revision was requested by the Public Security Peace Officer Program prior to providing the authority.

ANALYSIS:

- Attached policy has been drafted in accordance with the following as appropriate:
 1. Alberta Public Safety and Emergency Services - Public Security Peace Officer Program Policy & Procedures Manual, October 2023
 2. *Peace Officer Act, 2006*
 3. *Peace Officer (Ministerial) Regulation, 263/2021*
 4. *Peace Officer Regulation, 291/2006*
- Table below outlines the changes made in the attached policy that requires revision and approval by Council:

PS-003 CPO Traffic, Pursuit & Emergency Response		
<i>Section Impacted</i>	<i>Change</i>	<i>Impact/Reason</i>
S.6.1(e)	Delete paragraph (e)	Public Security Peace Officer Program requires the deletion as para (a) through (d) covers acceptable circumstances.

- Upon Council approval, Administration will re-apply to the Public Security Peace Officer Program to add emergency response authority to our Authorization.

STRATEGIC ALIGNMENT:

Council approval of the attached CPO policies aligns with the County 2022-2026 Strategic Plan in the following areas:

PILLAR 3: RURAL LIFESTYLE

Outcome - *County maintains its rural character and is recognized as a desirable location to invest, work, live and play*

GOAL 3 - Rural character and community safety is preserved by providing protective & enforcement services

PILLAR 4: GOVERNANCE & LEADERSHIP

Outcome – *Council is transparent & accountable*

GOAL 1 – Create, review & update County policies

ADMINISTRATION RECOMMENDS THAT:

Council approves PS-003 CPO Traffic, Pursuit & Emergency Response Policy as required by the Public Security Peace Officer Program under Alberta Public Safety & Emergency Services.



Policy Title: CPO – Traffic, Pursuit & Emergency Response

Policy Number: PS-003

Functional Area: Protective Services

PURPOSE

To establish guidelines and proper procedures for traffic control and enforcement and responding to calls for service in an Emergency Response (ER) capacity, including “closing the distance”, proper reporting procedures and training.

POLICY STATEMENTS

As an authorized employer, the County of Barrhead is required to:

- Comply with the *Peace Officer Act, 2006* and the *Peace Officer (Ministerial) Regulation 263/2021* as amended from time to time and operate a CPO Program that is consistent with the direction of the Public Security Peace Officer Program Policy & Procedures Manual.

Conducting traffic control and enforcement and responding to calls for service in an ER capacity will only be conducted following the guidelines of this policy.

- County, as an Authorized Employer shall have the authority for ER added to their employer authorization before CPOs are able to apply for the authorization to respond.
- CPOs shall ensure all requirements have been met and the authorization to respond has been added to their Peace Officer Appointment before they respond to any calls for service in an ER capacity.
- Public safety and the safety of the CPO will remain the primary concern in all traffic and ER situations.
- Motor vehicle pursuits present an extreme risk to public safety and are prohibited by any CPO appointed under the *Peace Officer Act*.

SCOPE

This policy applies to all Community Peace Officers employed by the County of Barrhead

DEFINITIONS

- a) “CAO” means Chief Administrative Officer or CAO as appointed by the Council of the County of Barrhead, or their designate; authorized employer representative
- b) “Closing the Distance” means when a CPO operates a patrol vehicle different than normal traffic patterns in an attempt to “catch up” to a suspected violator to further a law enforcement effort. This is not considered a pursuit unless overt action by the suspected offender suggests an attempt to avoid apprehension.
- c) “County” means County of Barrhead No. 11
- d) “CPO” means a Community Peace Officer employed by the County of Barrhead
- e) “Director” means the Assistant Deputy Minister (ADM) of Public Security Division of Alberta Public Safety and Emergency Services with the title of Director of Law Enforcement

- f) "Pursuit" means when a CPO follows a vehicle with the intent to stop or identify the vehicle or driver, and the driver, being aware of the CPOs actions, fails to stop, and the driver initiates evasive action or ignores directions to stop/avoid apprehension and the CPO continues to attempt apprehension.

GUIDELINES

1. Traffic Enforcement

1.1 Jurisdiction

- a) CPOs have the authority within the municipal jurisdiction of the County of Barrhead to conduct enforcement on highways, local paved and gravel roads, including hamlets, subject to the CPOs individual appointment.
- b) CPOs are responsible for implementing the County Traffic Safety Plan.

1.2 Stopping Offending Vehicles

- a) CPOs should ensure that both the offending vehicle and the patrol vehicle stop and park on the road shoulder as far over to the right of the highway as practical.
- b) CPOs will use proper types of communication with dispatch when conducting a vehicle or traffic stop (see Policy PS-008 CPO-Communication & Dispatch)
- c) Where possible, CPOs should use 1/3 offset, creating a safety pocket to approach the offending vehicle.
- d) Emergency lights shall be left activated until the offending vehicle has re-entered the flow of traffic.
- e) CPOs should continuously conduct a risk assessment when determining where and when it is safe to conduct a traffic stop. Factors to consider include, but are not limited to: traffic volume, weather conditions and distance required to catch up to the offender.

2. Vehicle Pursuit

2.1 CPO employed by the County will adhere to the current policy set forth by Alberta Public Safety and Emergency Services as defined in the Public Security Peace Officer Program Policy & Procedures Manual as amended from time to time.

2.2 CPOs employed by the County are prohibited from becoming involved in vehicle pursuits.

2.3 Upon encountering an individual who has chosen not to stop their vehicle when directed to do so, the CPO will:

- a) Immediately cease all efforts to stop the vehicle
- b) Disengage emergency siren and lights
- c) Reduce speed and pull over to the side of the road and place vehicle in park if it is safe to do so
- d) Contact the RCMP to confirm disengagement and provide details such as type and color of vehicle, number of occupants, license plate, and direction of travel
- e) Document incident in notebook

3. Closing the Distance

3.1 CPOs may engage in "Closing the Distance" or "Catch Up" maneuvers only when there is a reasonable likelihood of apprehending the suspected offender

3.2 Closing the distance is not normally considered an emergency; only emergency lights may be used. CPO should not operate a siren during “closing the distance” maneuvers unless exigent circumstances exist.

3.3 CPO must continually evaluate all factors that involve public and CPO safety. If the risk assessment indicates a risk to public safety or CPO safety, “closing the distance” maneuvers shall be terminated.

4. Spike Belts & Roadblocks

4.1 CPOs shall not participate or assist in:

- a) Deployment of a spike belt or similar device
- b) Implementation of a roadblock technique

5. Impaired Drivers

5.1 During the regular course of their duties, should a CPO encounter a driver that is suspected to be impaired by alcohol or drugs the immediate priority is public safety and requires the CPO to take the following actions:

- a) Immediately contact and request the attendance of the RCMP
- b) If the RCMP are unable to attend and sufficient grounds exist, the CPO should administer a 24-hr disqualification in accordance with their appointment under the *Traffic Safety Act*.

5.2 Making breath demands to conduct roadside screening of impairment is not an authority provided to CPOs.

5.3 CPOs shall only participate in Check Stops with the police service of jurisdiction provided that their participation does not extend beyond providing traffic control on site. However, if a Police Officer has conducted an investigation and determined that no criminal charges are to be laid, a CPO may lay charges or perform functions within the scope of their appointment.

6. Emergency Response Procedure

6.1 CPO may respond to calls for ER service utilizing emergency equipment (lights &/or siren) under the following circumstances and in accordance with this policy

- a) Injury collisions
- b) Providing backup to Police or Peace Officers where there is reasonable belief that the CPO is in serious danger and the CPO is or may be the closest assistance available
- c) Attending a fire or medical emergency at the specific request of the Fire or EMS personnel
- d) Any emergency situation if requested by the RCMP to attend in an ER capacity

~~e) Any public safety emergency where there is likelihood of a continued safety concern pending emergency services attendance such as but not limited to emergent traffic hazards~~

6.2 ER will NOT be conducted for:

- a) Non-injury Motor Vehicle Collisions
- b) Providing backup to RCMP or Peace Officers where there is a RCMP closer and already responding to situation unless requested by the RCMP to attend
- c) Any other non-urgent situation

- 6.3** Situations where there is a possibility of an ER will be evaluated by the CPO to continually assess the risk between providing services on-scene, and the increased risk to the CPO and the public while responding in an emergency capacity.
- 6.4** Public safety and safety of CPO will remain primary concern in all ER situations
- 6.5** CPO choosing to respond to a situation in an emergency capacity shall notify Dispatch Services by radio of their response to that particular situation. Transmission will include the following:
- a) ID of unit responding
 - b) Unit's departing location and destination
 - c) Nature of call for service
- 6.6** When conducting ER, CPOs should conduct a continuous risk assessment when determining the speed of their response. Factors may include, but are not limited to: weather, traffic volume, road surface, experience, training, and the emergency itself.
- 6.7** CPO shall not exceed 25 km over the posted limit in school zones, construction zones and emergency zones.

7. Response Codes

7.1 CPOs will use the following guidelines and response codes:

- a) Code 1 Response – Non-emergency
 - i. No lights
 - ii. No siren
 - iii. Rules of the road may be violated using proper techniques and safety precautions in accordance with the provisions of the *Traffic Safety Act*.
- b) Code 2 Response – Emergency
 - i. Lights activated
 - ii. No siren
 - iii. Rules of the road may be violated using proper techniques and safety precautions
- c) Code 3 Response – Emergency (or is this DELTA)
 - i. Lights activated
 - ii. Siren activated
 - iii. Rules of the road may be violated using proper techniques and safety precautions

8. Emergency Response Reporting

8.1 CPOs who have responded to an ER call for service will document the following information in an incident report:

- a) ID of unit responding
- b) Unit's departing location and destination
- c) Time of departure and time of arrival
- d) Nature of call for service

8.2 Any collisions resulting from an ER by a CPO will be reported to the CAO, RCMP and Director of Law Enforcement.

9. Training

9.1 A CPO wishing to have ER authorization added to their appointment must successfully complete a forty (40) hour Emergency Vehicle Operators Course (EVOC) based on police curriculum.

- a) For further clarification, pursuit driving elements of EVOC training are for skill development only, and in no manner does this training permit a CPO to engage in motor vehicle pursuits.

9.2 CPOs employed by the County may undergo recertification in the EVOC training after 5 years since last completion or sooner if directed by the County.

REVIEW CYCLE

This policy shall be reviewed every 3 years or when Administration becomes aware of legislation changes that would affect this policy.

CROSS-REFERENCE

- 1) Alberta Public Safety & Emergency Services – Public Security Peace Officer Program Policy & Procedures Manual, 2023
- 2) *Peace Officer Act, 2006*
- 3) *Peace Officer (Ministerial) Regulation, 263/2021*
- 4) *Traffic Safety Act*
- 5) Alberta Provincial Guidelines for Motor Vehicle Pursuits (2021)
- 6) PS-011 CPO - Communication System Policy
- 7) County Traffic Safety Plan

Effective: February 20, 2024

Approved by: Council Resolution No: 2024-046

Replaces: N/A

Last Review: N/A

Next Review: 2027



TO: COUNCIL

RE: 2023 FINANCIAL STATEMENTS AND FINANCIAL INFORMATION RETURN (FIR)

ISSUE:

Council approval of the financial statements is required for the Reeve and Deputy Reeve to sign the financial statements.

Council approval of the financial information return (FIR) is required for the CAO to sign the FIR.

BACKGROUND:

- MGA requires a municipality to make its financial statements, or a summary of them, and the auditor’s report on the financial statements available to the public in the manner Council considers appropriate by May 1, 2024.
- MGA requires a municipality to submit the audited financial statements, audited financial information return (FIR), and the auditor’s report to the Minister (Municipal Affairs) by May 1, 2024.
- Council appointed Greilach Lussier LLP (formerly known as Joseph S. Greilach Professional Corporation) to audit the 2023 financial statements and FIR.
- February 20, 2024 – during the regular meeting of Council the preliminary 2023 financial results were reviewed and approved.

ANALYSIS:

- There were no adjustments identified during the course of the audit requiring the financial statements or FIR to be adjusted (see attached Audit Summary Letter).
- A clean audit opinion was issued in the Auditor’s Report:
 - *“In our opinion, the accompanying financial statements present fairly, in all material respects the financial position of the County as at December 31, 2023 and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS)”.*

STRATEGIC ALIGNMENT:

Council’s review and approval of the audited 2023 financial statements aligns with the 2022 – 2026 Strategic Plan as follows:

Pillar	4 Governance & Leadership
Goal	4.2 County demonstrates open & accountable government.
Strategy	4.2.1 Council has the tools and information necessary to make informed decisions which are shared publicly.

ADMINISTRATION RECOMMENDS THAT:

1. Council approve the 2023 audited Financial Statements as presented.
2. Council approve the 2023 audited Financial Information Return (FIR) as presented.
3. Council direct Administration to publish the 2023 audited financial statements to the County website.

Attachments:

- 2023 Audited Financial Statements
- 2023 Audited Financial Information Return
- Correspondence April 2, 2024 – Audit Summary Letter

DO/tm



Greilach Lussier LLP **F2**

CHARTERED PROFESSIONAL ACCOUNTANTS

Joseph S. Greilach, CPA, CA *Partner
Jeffery T. Toivonen, CPA, CA

Bradley G. Lussier, CPA *Partner
Blake D. Rogerson, CPA, CA

*Denotes Professional Corporation

April 2, 2024

Mrs. Debbie Oyarzun, County Manager
County of Barrhead No. 11
5306-49 Street
Barrhead, AB T7N 1N5

Attention: Mrs. Debbie Oyarzun, County Manager

Dear Debbie:

The audit of the 2023 financial records for the County of Barrhead No. 11 has now been completed and we have prepared a summary of our risk assessment, procedures performed to address each risk, discussion of materiality, summary of unadjusted differences, debt limits, and management discussion points.

Risk assessment:

The following financial statement areas and transaction streams have been identified as significant areas of the financial statements:

Property tax:

Audit risk: Property taxes are calculated and levied incorrectly resulting in property tax revenue being over or understated.

Procedures completed: Mill rates as stated in the bylaw are utilized to recalculate expected property tax revenue for the year utilizing the assessment summary provided by the County's assessor. This is compared to the property tax revenue recorded in the year and any significant differences are investigated.

Audit risk: Property taxes receivable at year-end are not collectible.

Procedures completed: An aging of property taxes receivable at year-end is reviewed and compared on a year over year basis. Any variances in aging composition are investigated. Assessment values for properties with multiple years of outstanding property taxes are reviewed to ensure that the recovery amount from the property exceeds the property taxes owing. This procedure is also utilized to determine whether an allowance for uncollectible property taxes receivable is required. Additionally, allowances are discussed with management.

Conclusion: Property taxes are fairly stated; no material misstatements identified.

Payroll:

Audit risk: Payroll transactions recorded in the year do not relate to actual employees. This would result in overstated payroll expense and misappropriation of County funds.

Procedures completed: Payroll testing is done on a random sample of employees. The testing includes agreeing the wage rate to a contract or grid level to ensure the pay rate is accurate. The net wage is recalculated based on time sheets. Any discrepancies are investigated. Additionally, wages are reconciled to T4 filings for the year.

Audit risk: Payroll expense does not include all payroll transactions in the year. This would result in understated payroll expense.

Procedures completed: A detailed analytic for payroll is prepared. Payroll for one randomly selected period in the year is utilized to establish an average payroll per employee for that period. This is utilized to establish an expected payroll expense for each of the remaining periods, which is then compared to actual payroll expense for each period. Variances between expected payroll and actual payroll are investigated.

Conclusion: Payroll is fairly stated; no material misstatements identified.

Tangible capital assets (TCA):

Audit risk: Understatement of TCA due to transactions being expensed rather than capitalized.

Procedures completed: A review of all transactions recorded in the general ledger for the year was performed. All transactions over a specific materiality were investigated. Any irregular transactions and unusual journal entries were also investigated.

Audit risk: Overstatement of TCA due to assets being recorded that do not physically exist.

Procedures completed: Asset additions and disposals are tracked in a continuity schedule. This schedule was audited and all significant additions and disposals were vouched to supporting invoices.

Audit risk: Asset being recorded at the incorrect cost and amortization not being recorded correctly in the year.

Procedures completed: The TCA continuity schedule was vouched to supporting invoices and audited for mathematical accuracy. Depreciation expense is re-calculated for each asset class to ensure depreciation is being calculated in accordance with County policy.

Conclusion: Tangible capital assets are fairly stated; no material misstatements identified.

Taxes and other accounts receivable:

Audit risk: Accounts receivable at year-end are not collectible.

Procedures completed: Accounts receivable aging analysis is performed to compare aging of accounts receivable year over year. Any material variances in aging composition are investigated. Additionally, allowances for doubtful accounts are reviewed in comparison to accounts receivable balances and aging. Allowances are also discussed with management.

Audit risk: Accounts receivable recorded do not exist.

Procedures completed: Material accounts receivable are vouched to invoices. Grants receivable are confirmed with grant provider.

Audit risk: Accounts receivable that exist at year-end are not recorded

Procedures completed: Year over year variance analysis is performed. Any material variances identified are discussed with management. Testing of cash receipts received after year-end is completed. Material cash receipts received after year-end are agreed to supporting invoices to ensure the revenue has been recorded in the correct period.

Conclusion: Accounts receivable are fairly stated; no material misstatements identified.

Inventory:

Audit risk: Inventory recorded at year-end does not exist or is not accurate.

Procedures completed: Gravel stockpiles were physically inspected and quantities were estimated. These estimated quantities were compared to year-end inventory records and any material variances were investigated. Inventory count testing was also completed on public works supplies and any variances identified were investigated. In addition, gravel haul tickets are tested to ensure the gravel sales and usage are properly recorded.

Conclusion: Inventory is fairly stated; no material misstatements identified.

Accounts payable:

Audit risk: Liabilities for accounts payable at year-end do not exist.

Procedures completed: Material accounts payable are vouched to invoices. An aged accounts payable analysis is completed to identify any significant variances from prior years and variances are investigated.

Audit risk: Accounts payable that exist at year-end are not recorded.

Procedures completed: Year over year variance analysis is performed. Any material variances identified are discussed with management. Invoices paid after year-end are tested to ensure the transaction was recorded in the correct period. Unpaid invoices at the time of audit field work are also tested to ensure they are recorded in the correct period.

Conclusion: Accounts payable are fairly stated; no material misstatements identified.

Deferred revenue and grant revenue:

Audit risk: Grant funding has been utilized for purposes other than those outlined in the grant funding agreement.

Procedures completed: Grant funding recognized as revenue in the year is compared to eligible expenses incurred in the year. Grant funding agreements are reviewed to ensure compliance.

Audit risk: Deferred revenue is understated resulting in grant revenue being recognized in excess of eligible grant expenditures.

Procedures completed: Deferred revenue continuities are reviewed and application of funding to specific expenditures or projects are agreed to invoices.

Audit risk: Grant revenue is understated due to grant funding not being recorded in the year.

Procedures completed: All material grant funding received in the year is agreed to third party confirmations received from the grant provider. Grant funding receivable at year-end is confirmed with the third-party grant provider to ensure grants receivable for the year are recorded in the correct fiscal period.

Conclusion: Grant revenues are fairly stated; no material misstatements identified.

Use of estimates:

Audit risk: Account balances that require judgment or estimates are unreasonable or inaccurate. These accounts include amortization, allowance for doubtful accounts, and the asset retirement obligations.

Procedures completed: Year over year variance analysis is performed and any material variances are discussed with management. Calculations are reviewed for accuracy and reasonability. Doubtful accounts are discussed with management. Cash receipts subsequent to year-end are reviewed to ensure allowed for accounts receivable are not subsequently received. A third party report is utilized for the landfill capacity and useful life and the accrued costs are reviewed for reasonability. Gravel reclamation costs were estimated based on the materials required to restore the topography and contingency costs were factored in to allow for inflation and cost overruns.

Conclusion: Estimates are reasonable.

Determination of materiality:

Materiality calculation guidelines are provided in Canadian Auditing Standards CAS 320. CAS 320 states “determining materiality involves the exercise of professional judgement. A percentage is often applied to a chosen benchmark as a starting point in determining materiality.”

Total revenue, net of property tax requisitions, capital revenue and reserve transfers, provides the municipality the ability to continue operations and fund projects. As such, this is likely the most relevant metric to the users of the financial statements and has been determined to be the most appropriate benchmark for applying the materiality calculation.

For the period ending December 31, 2023, this metric was calculated at \$13,723,640. Based on the application of a 3% materiality threshold to the benchmark, **materiality of \$400,000** was used throughout the audit engagement.

In order to prevent the aggregate of potential unidentified misstatements from exceeding materiality, a lower level of materiality, known as performance materiality, is established. Performance materiality is established based on professional judgement and takes various quantitative and qualitative factors into account. Examples of qualitative factors that influence the determination of performance materiality are qualifications and financial expertise of management, staffing changes and systems changes in the reporting period.

Performance materiality is established as a guideline for testing completed throughout the audit and is reduced in various areas as risk and other qualitative factors dictate.

Summary of unadjusted differences:

For the year ended December 31, 2023, one non-trivial misstatement was identified and not corrected. The misstatement relates to an understatement of accounts payable and understatement of expenses due to a missed accounts payable related to December fuel purchases. The missed accounts payables was approximately \$29,500. This misstatement does not cause the financial statements as a whole to be materially misstated. No other misstatements were identified.

Debt limits:

The Municipal Government Act limits the total debt that a municipality can have to a maximum of 1.5 times revenue of the County. Additionally, the debt service limit is limited to a maximum of 25% of such revenue. Incurring debt beyond such limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. These calculations taken alone do not represent the financial stability of the municipality.

For the year ended December 31, 2023, the County’s debt and debt servicing limits are:

Total debt limit	\$21,572,700
Total debt	<u>(3,854,461)</u>
Amount of debt limit unused	<u>\$17,718,239</u>
Debt servicing limit	\$3,595,450
Debt servicing	<u>(172,158)</u>
Amount of debt servicing unused	<u>\$3,423,292</u>

Management discussion points:

During the course of our audit, we did not identify any significant control weaknesses. We have tested various controls in place and determined the controls are operating effectively, as intended.

We would like to thank you and your staff for the assistance we received in completing the 2023 audit. Please thank Tamara and all of your office staff on our behalf. If you have any questions regarding the foregoing, please contact our office.

Yours truly,

Joseph S. Greilach, CPA, CA
Partner

Greilach Lussier LLP
Chartered Professional Accountants

cc: Doug Drozd, Reeve
County of Barrhead No. 11
5306-49 Street
Barrhead, AB T7N 1N5

County of Barrhead No. 11

Financial Statements

For the Year Ended December 31, 2023

County of Barrhead No. 11
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For the Year Ended December 31, 2023

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Management's Responsibility

To the Reeve and Councilors of County of Barrhead No. 11:

The accompanying financial statements of County of Barrhead No. 11 are the responsibility of management and have been approved by Council.

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

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

Council is composed entirely of individuals who are neither management nor employees of the County. Council is responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial statements. Council fulfills these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. Council is also responsible for recommending the appointment of the County's external auditors.

Greilach Lussier LLP is appointed by Council to audit the financial statements and report directly to them; their report follows. The external auditors have full access to, and meet periodically and separately with, both Council and management to discuss their audit findings.

April 2, 2024

Chief Administrative Officer



Greilach Lussier LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

Joseph S. Greilach, CPA, CA *Partner
Jeffery T. Toivonen, CPA, CA

Bradley G. Lussier, CPA *Partner
Blake D. Rogerson, CPA, CA

*Denotes Professional Corporation

INDEPENDENT AUDITOR'S REPORT

To the Reeve and Council of County of Barrhead No. 11

Opinion

We have audited the financial statements of County of Barrhead No. 11 (the County), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes and schedules to the financial statements, including a summary of significant accounting policies.

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

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 County in accordance with 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 Matter - Supplementary Information

We draw attention to the fact that the supplementary budget information included in Note 24 does not form part of the financial statements. We have not audited or reviewed this supplementary information and, accordingly, we do not express an opinion, a review conclusion or any other form of assurance on this supplementary information.

Other Information

Our opinion on the financial statements does not cover Management's Annual Report and we do 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 and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

(continues)

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County'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 County'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 County to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Greilach Lussier LLP
Chartered Professional Accountants

Barrhead, Alberta
April 2, 2024

County of Barrhead No. 11
Statement of Financial Position
As at December 31, 2023

	<u>2023</u>	<u>2022</u>
FINANCIAL ASSETS		
Cash and temporary investments <i>(Note 2)</i>	\$ 14,838,987	\$ 20,265,455
Taxes and grants in place of taxes receivable <i>(Note 3)</i>	616,511	743,751
Trade and other receivables <i>(Note 4)</i>	643,555	1,077,050
Agreements receivable <i>(Note 5)</i>	290,461	358,788
Land for resale <i>(Note 6)</i>	610,322	610,322
Investments <i>(Note 7)</i>	3,785,726	3,578,354
Other financial assets	9,574	1,830
	<u>\$ 20,795,136</u>	<u>\$ 26,635,550</u>
LIABILITIES		
Accounts payable and accrued liabilities <i>(Note 8)</i>	\$ 1,716,272	\$ 1,963,403
Deposit liabilities	1,654,157	1,590,663
Employee benefit obligations <i>(Note 9)</i>	197,122	164,958
Deferred revenues <i>(Note 10)</i>	1,223,890	6,746,753
Long term debt <i>(Note 11)</i>	3,854,461	4,021,764
Landfill closure and post-closure liability	-	365,100
Asset retirement obligation <i>(Note 12)</i>	851,527	-
	<u>\$ 9,497,429</u>	<u>\$ 14,852,641</u>
NET FINANCIAL ASSETS	\$ 11,297,707	\$ 11,782,909
NON-FINANCIAL ASSETS		
Tangible capital assets <i>(Schedule II)</i>	\$ 59,252,318	\$ 51,489,263
Inventory for consumption <i>(Note 13)</i>	3,264,324	3,186,640
Prepaid expenses	168,188	153,029
	<u>\$ 62,684,830</u>	<u>\$ 54,828,932</u>
ACCUMULATED SURPLUS <i>(Schedule I, Note 14)</i>	<u>\$ 73,982,537</u>	<u>\$ 66,611,841</u>

Commitments *(Note 21)*

Contingencies *(Note 22)*

Approved on behalf of Council:

_____ Reeve

_____ Deputy Reeve

The accompanying notes are an integral part of the financial statements.

County of Barrhead No. 11
Statement of Operations
For the Year Ended December 31, 2023

	Budget (Unaudited) (Note 24)	2023	2022
REVENUE			
Net municipal taxes (Schedule III)	\$ 9,623,374	\$ 9,593,608	\$ 9,123,852
User fees and sales of goods	1,318,205	1,194,975	1,305,341
Penalties and costs on taxes	150,000	139,821	167,712
Licenses and permits	16,579	14,972	17,371
Investment income	326,483	899,436	455,914
Government transfers for operating (Schedule IV)	1,811,662	1,760,944	1,113,484
Development levies	-	-	2,985
Other	84,490	119,884	129,179
Total Revenue	\$ 13,330,793	\$ 13,723,640	\$ 12,315,838
EXPENSES			
Legislative	\$ 363,821	\$ 304,616	\$ 356,603
Administration	1,634,054	1,542,622	1,029,053
Protective Services	1,269,266	1,038,495	999,255
Transportation	8,451,625	8,176,157	7,640,671
Water and wastewater	2,036,702	477,419	442,091
Waste management	285,372	(50,306)	239,582
Family and community support (FCSS)	75,500	75,500	68,500
Planning and development	475,216	307,022	1,099,526
Agriculture	789,819	697,336	673,259
Recreation & culture	708,711	703,476	720,411
Total Expenses	\$ 16,090,086	\$ 13,272,337	\$ 13,268,951
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER	\$ (2,759,293)	\$ 451,303	\$ (953,113)
OTHER			
Contributed assets	-	42,186	4,814
Insurance proceeds	-	40,333	66,721
Government transfers for capital (Schedule IV)	7,119,225	6,219,047	2,293,466
Gain (loss) on disposal of tangible capital assets	567,632	617,827	(17,574)
EXCESS OF REVENUE OVER EXPENSES	\$ 4,927,564	\$ 7,370,696	\$ 1,394,314
ACCUMULATED SURPLUS, BEGINNING OF YEAR	66,611,841	66,611,841	65,217,527
ACCUMULATED SURPLUS, END OF YEAR	\$ 71,539,405	\$ 73,982,537	\$ 66,611,841

The accompanying notes are an integral part of the financial statements.

County of Barrhead No. 11
Statement of Change in Net Financial Assets
For the Year Ended December 31, 2023

	Budget (Unaudited)	2023	2022
EXCESS OF REVENUE OVER EXPENSES	\$ 4,927,564	\$ 7,370,696	\$ 1,394,314
Acquisition of tangible capital assets	(12,903,101)	(12,009,791)	(4,726,454)
Contributed tangible capital assets	-	(42,186)	(4,814)
Amortization of tangible capital assets	3,500,775	3,723,098	3,225,775
Proceeds on disposal of tangible capital assets	1,160,700	1,183,651	238,824
Loss (gain) on sale of tangible capital assets	(567,632)	(617,827)	17,574
	<u>\$ (8,809,258)</u>	<u>\$ (7,763,055)</u>	<u>\$ (1,249,095)</u>
Acquisition of supplies inventories	\$ (1,425,000)	\$ (1,129,068)	\$ (2,528,290)
Acquisition of prepaid assets	(175,000)	(168,188)	(153,029)
Use of supplies inventories	1,000,000	1,051,384	968,975
Use of prepaid assets	175,000	153,029	163,306
	<u>\$ (425,000)</u>	<u>\$ (92,843)</u>	<u>\$ (1,549,038)</u>
DECREASE IN NET FINANCIAL ASSETS	\$ (4,306,694)	\$ (485,202)	\$ (1,403,819)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	\$ 11,782,909	\$ 11,782,909	\$ 13,186,728
NET FINANCIAL ASSETS, END OF YEAR	<u>\$ 7,476,215</u>	<u>\$ 11,297,707</u>	<u>\$ 11,782,909</u>

The accompanying notes are an integral part of the financial statements.

County of Barrhead No. 11
Statement of Cash Flows
For the Year Ended December 31, 2023

	<u>2023</u>	<u>2022</u>
OPERATING		
Excess of revenue over expenses	\$ 7,370,696	\$ 1,394,314
Non-cash items included in excess of revenues over expenses:		
Amortization of tangible capital assets	3,723,098	3,225,775
Loss (gain) on disposal of tangible capital assets	(617,827)	17,574
Tangible capital assets received as contributions	(42,186)	(4,814)
Non-cash charges to operations (net change):		
Decrease in taxes and grants in place of taxes	127,240	324,970
Decrease in trade and other receivables	433,495	329,263
Decrease in agreement receivable	68,327	66,619
Decrease in land held for resale	-	166,524
Decrease (increase) in other current assets	(7,744)	158
Increase in inventory for consumption	(77,684)	(1,559,315)
Decrease (increase) in prepaid expenses	(15,159)	10,277
Increase (decrease) in accounts payable and accrued liabilities	(247,131)	674,498
Increase in deposit liabilities	63,494	1,505,026
Increase (decrease) in deferred revenue	(5,522,863)	743,317
Increase in employee benefit obligation	32,164	32,423
Increase in asset retirement obligation	851,527	
Increase (decrease) in provision for landfill closure/post-closure	(365,100)	30,425
Cash provided by operating transactions	<u>\$ 5,774,347</u>	<u>\$ 6,957,034</u>
CAPITAL		
Acquisition of tangible capital assets	\$ (12,009,791)	\$ (4,726,454)
Sale of tangible capital assets	1,183,651	238,824
Cash applied to capital transactions	<u>\$ (10,826,140)</u>	<u>\$ (4,487,630)</u>
INVESTING		
Decrease (increase) in restricted cash and temporary investments	\$ 5,736,090	\$ (2,414,174)
Increase in investments	(207,372)	(1,538,779)
Cash provided by (applied to) investing transactions	<u>\$ 5,528,718</u>	<u>\$ (3,952,953)</u>
FINANCING		
Long term debt repaid	(167,303)	(162,586)
Cash applied to financing transactions	<u>\$ (167,303)</u>	<u>\$ (162,586)</u>
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS DURING YEAR	<u>\$ 309,622</u>	<u>\$ (1,646,135)</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>\$ 10,342,727</u>	<u>\$ 11,988,862</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 10,652,349</u></u>	<u><u>\$ 10,342,727</u></u>
Cash and cash equivalents is made up of:		
Cash and temporary investments (Note 2)	\$ 14,838,987	\$ 20,265,455
Less: restricted portion of cash and temporary investments (Note 2)	(4,186,638)	(9,922,728)
	<u><u>\$ 10,652,349</u></u>	<u><u>\$ 10,342,727</u></u>

The accompanying notes are an integral part of the financial statements.

County of Barrhead No. 11
Schedule of Changes in Accumulated Surplus
For the Year Ended December 31, 2023
Schedule I

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2023	2022
BALANCE, BEGINNING OF YEAR	\$ 2,534,487	\$ 12,588,091	\$ 51,489,263	\$ 66,611,841	\$ 65,217,527
Excess of revenues over expenses	\$ 7,370,696	\$ -	\$ -	\$ 7,370,696	\$ 1,394,314
Unrestricted funds designated for future use	(3,619,671)	3,619,671	-	-	-
Restricted funds used for operations	219,500	(219,500)	-	-	-
Restricted funds used for tangible assets	-	(2,934,003)	2,934,003	-	-
Current year funds used for tangible capital assets	(8,251,239)	-	8,251,239	-	-
Contributed tangible capital assets	(42,186)	-	42,186	-	-
Disposal of tangible capital assets	565,824	-	(565,824)	-	-
Annual amortization expense	3,723,098	-	(3,723,098)	-	-
Asset retirement obligation accretion expense	26,978	-	(26,978)	-	-
Change in accumulated surplus	\$ (7,000)	\$ 466,168	\$ 6,911,528	\$ 7,370,696	\$ 1,394,314
BALANCE, END OF YEAR	\$ 2,527,487	\$ 13,054,259	\$ 58,400,791	\$ 73,982,537	\$ 66,611,841

The accompanying notes are an integral part of the financial statements.

County of Barrhead No. 11
Schedule of Tangible Capital Assets
For the Year Ended December 31, 2023
Schedule II

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2023	2022
COST:								
BALANCE, BEGINNING OF YEAR	\$ 2,375,894	\$ 1,294,524	\$ 2,105,713	\$ 74,454,388	\$ 11,529,659	\$ 3,836,510	\$ 95,596,688	\$ 91,460,023
Acquisition of tangible capital assets	45,886	858,618	94,125	7,774,417	3,008,151	265,949	12,047,146	4,566,404
Construction-in-progress	-	-	-	4,831			4,831	164,864
Disposal of tangible capital assets	-	-	-	(29,634)	(1,845,984)	(88,537)	(1,964,155)	(594,603)
Write down of tangible capital assets	-	-	-	-	-	-	-	-
BALANCE, END OF YEAR	<u>\$ 2,421,780</u>	<u>\$ 2,153,142</u>	<u>\$ 2,199,838</u>	<u>\$ 82,204,002</u>	<u>\$ 12,691,826</u>	<u>\$ 4,013,922</u>	<u>\$ 105,684,510</u>	<u>\$ 95,596,688</u>
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	\$ -	\$ 970,514	\$ 993,052	\$ 35,450,166	\$ 4,501,748	\$ 2,191,945	\$ 44,107,425	\$ 41,219,855
Annual amortization	-	94,268	71,730	2,446,956	925,241	184,903	3,723,098	3,225,775
Accumulated amortization on disposals	-	-	-	(26,879)	(1,301,984)	(69,468)	(1,398,331)	(338,205)
BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ 1,064,782</u>	<u>\$ 1,064,782</u>	<u>\$ 37,870,243</u>	<u>\$ 4,125,005</u>	<u>\$ 2,307,380</u>	<u>\$ 46,432,192</u>	<u>\$ 44,107,425</u>
NET BOOK VALUE OF, END OF YEAR	<u>\$ 2,421,780</u>	<u>\$ 1,088,360</u>	<u>\$ 1,135,056</u>	<u>\$ 44,333,759</u>	<u>\$ 8,566,821</u>	<u>\$ 1,706,542</u>	<u>\$ 59,252,318</u>	<u>\$ 51,489,263</u>
NET BOOK VALUE, BEGINNING OF YEAR	<u>\$ 2,375,894</u>	<u>\$ 324,010</u>	<u>\$ 1,112,661</u>	<u>\$ 39,004,222</u>	<u>\$ 7,027,911</u>	<u>\$ 1,644,565</u>	<u>\$ 51,489,263</u>	<u>\$ 50,240,168</u>

The accompanying notes are an integral part of the financial statements.

County of Barrhead No. 11
Schedule of Property and Other Taxes Levied
For the Year Ended December 31, 2023
Schedule III

	Budget (Unaudited)	2023	2022
TAXATION			
Real property taxes	\$ 9,575,785	\$ 9,573,279	\$ 9,234,798
Linear property taxes	2,684,028	2,683,876	2,575,720
Government grants in lieu of property taxes	15,881	15,919	15,247
Special assessments and local improvement taxes	121,885	94,765	134,213
	<u>\$ 12,397,579</u>	<u>\$ 12,367,839</u>	<u>\$ 11,959,978</u>
REQUISITIONS			
Alberta School Foundation Fund	\$ 2,613,800	\$ 2,613,800	\$ 2,677,388
Evergreen Catholic Separate Regional Division #2	26,643	26,643	25,280
Barrhead & District Social Housing	121,083	121,083	121,115
Municipal Affairs	12,679	12,705	12,343
	<u>\$ 2,774,205</u>	<u>\$ 2,774,231</u>	<u>\$ 2,836,126</u>
NET MUNICIPAL TAXES	<u>\$ 9,623,374</u>	<u>\$ 9,593,608</u>	<u>\$ 9,123,852</u>

County of Barrhead No. 11
Schedule of Government Transfers
For the Year Ended December 31, 2023
Schedule IV

	Budget (Unaudited)	2023	2022
TRANSFERS FOR OPERATING:			
Federal government	\$ 3,000	\$ 1,057	\$ 1,472
Provincial government	1,761,989	1,724,704	1,070,534
Other local governments	46,673	35,183	41,478
	<u>\$ 1,811,662</u>	<u>\$ 1,760,944</u>	<u>\$ 1,113,484</u>
TRANSFERS FOR CAPITAL:			
Federal government	\$ 2,735,939	\$ 2,249,236	\$ 1,195,584
Provincial government	4,383,286	3,969,811	1,097,882
	<u>\$ 7,119,225</u>	<u>\$ 6,219,047</u>	<u>\$ 2,293,466</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 8,930,887</u>	<u>\$ 7,979,991</u>	<u>\$ 3,406,950</u>

County of Barrhead No. 11
Schedule of Expenses by Object
For the Year Ended December 31, 2023
Schedule V

	Budget (Unaudited)	2023	2022
EXPENSES BY OBJECT			
Salaries, wages, and benefits	\$ 4,198,880	\$ 4,089,895	\$ 3,875,618
Materials, goods, supplies and utilities	2,373,619	1,987,341	2,309,074
Contracted and general services	2,475,115	1,918,416	1,846,404
Transfers to other governments	2,816,919	1,132,785	1,152,559
Purchases from other governments	300,240	368,318	297,897
Transfers to local boards and agencies	165,523	165,523	157,621
Interest on long-term debt	114,671	114,459	119,183
Provision (recovery) for allowances	40,425	(365,100)	(334,106)
Transfers to individuals and organizations	79,881	89,798	605,555
Bank charges and short term interest	1,970	1,344	1,255
Other expenses	22,068	19,482	12,116
Amortization of tangible capital assets	3,500,775	3,723,098	3,225,775
Accretion of asset retirement obligation	-	26,978	-
	<u>\$ 16,090,086</u>	<u>\$ 13,272,337</u>	<u>\$ 13,268,951</u>

County of Barrhead No. 11
Schedule of Segmented Disclosure
For the Year Ended December 31, 2023
Schedule VI

	General Government	Administration & Legislative	Protective Services	Transportation Services	Utilities & Waste Management	Planning & Development	Agricultural Services	Recreation & Culture	Community Support Services	Total
REVENUE										
Net municipal taxes	\$ 9,498,843	\$ -	\$ -	\$ 72,880	\$ 21,885	\$ -	\$ -	\$ -	\$ -	\$ 9,593,608
Government transfers for operating	-	87,558	218,939	993,586	-	-	323,531	137,330	-	1,760,944
User fees and sales of goods	-	12,494	124,985	410,335	450,003	25,025	175,517	11,588	-	1,209,947
Penalties and costs on taxes	139,821	-	-	-	-	-	-	-	-	139,821
Investment income	824,175	-	-	4,135	42,587	25,267	-	3,272	-	899,436
Other revenues	1,940	55,442	9,265	22,747	-	22,979	4,999	2,512	-	119,884
	10,464,779	155,494	353,189	1,503,683	514,475	73,271	504,047	154,702	-	13,723,640
EXPENSES										
Salaries & wages	-	1,192,404	41,988	2,127,618	143,864	211,189	355,704	17,128	-	4,089,895
Goods & supplies	-	64,956	11,098	1,655,405	80,501	31,572	139,381	4,428	-	1,987,341
Contract & general services	-	493,600	20,836	1,045,148	159,419	64,261	117,406	17,746	-	1,918,416
Transfers to other governments	-	-	840,534	-	225,258	-	2,970	356,841	75,500	1,501,103
(Recovery) provision for allowances	-	-	-	-	(365,100)	-	-	-	-	(365,100)
Transfers to local boards, agencies, and individuals	-	-	8,500	-	-	-	57,008	189,813	-	255,321
Long-term debt interest	-	-	-	-	-	-	-	114,459	-	114,459
Bank charges & shortterm interest	-	1,344	-	-	-	-	-	-	-	1,344
Other expenses	19,482	-	-	-	-	-	-	-	-	19,482
Accretion of asset retirement obligation	-	869	-	13,380	12,729	-	-	-	-	26,978
Segment Expenses before										
Amortization and Other	19,482	1,753,173	922,956	4,841,551	256,671	307,022	672,469	700,415	75,500	9,549,239
Amortization expense	-	74,583	115,539	3,334,606	170,442	-	24,867	3,061	-	3,723,098
(Shortfall) Excess of Revenue										
Over Expenses - Before Other	10,445,297	(1,672,262)	(685,306)	(6,672,474)	87,362	(233,751)	(193,289)	(548,774)	(75,500)	451,303
Contributed assets	-	-	-	-	-	42,186	-	-	-	42,186
Insurance proceeds	-	-	-	40,333	-	-	-	-	-	40,333
Government transfers for capital	-	-	-	6,219,047	-	-	-	-	-	6,219,047
Gain (loss) on disposal of capital assets	-	-	(4,444)	622,271	-	-	-	-	-	617,827
Excess (Shortfall) of Revenue										
over Expenses	\$ 10,445,297	\$ (1,672,262)	\$ (689,750)	\$ 209,177	\$ 87,362	\$ (191,565)	\$ (193,289)	\$ (548,774)	\$ (75,500)	\$ 7,370,696

The accompanying notes are an integral part of the financial statements.

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Barrhead No. 11 (the County) are the representations of management prepared in accordance with Canadian public sector accounting standards for local governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the County are as follows:

Reporting entity

The financial statements reflect the assets, liabilities, revenues, and expenditures, changes in fund balances and change in financial position of the County.

The schedule of taxes levied also includes operating requisitions for educational and other external organizations that are not controlled by the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties.

Basis of accounting

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

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

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

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 date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

The County has used estimates to determine an allowance for doubtful accounts, valuation of asset retirement obligations, and useful lives of tangible capital assets.

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

Valuation of financial assets and liabilities

The County's financial assets and financial liabilities are measured as follows:

<u>Financial statement component</u>	<u>Measurement</u>
Cash and temporary investments	Cost and amortized cost
Trade and other receivables	Amortized cost
Investments	Lower of cost or net realizable value
Agreements receivable	Amortized cost
Accounts payable and accrued liabilities	Cost
Deposit liabilities	Cost
Long-term debt	Amortized cost

Cash and temporary investments

Cash includes cash and temporary investments maturing within 90 days. Temporary investments are valued at cost plus accrued interest. The carrying amount approximates fair market value.

Investments

Investments are recorded at cost. Where there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

Requisition over-levies and under-levies

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.

Local improvement charges

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectable from property owners for work performed by the municipality.

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.

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

Asset retirement obligation

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 County 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 County reviews the carrying amount of the liability. The County 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 County 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.

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 County is either directly responsible or accepts responsibility, and it is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

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 Change of Net Financial Assets for the year.

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

Non-financial assets, continued

a) 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:

Tangible Capital Asset	Years
Land Improvements	15-45
Buildings	25-50
Engineered Structures	
Roadway system	5-65
Water system	45-75
Wastewater system	45-75
Machinery and Equipment	5-24
Vehicles	10-40

Annual amortization is charged in the year of acquisition. No amortization is charged in year of disposal. Assets under construction are not amortized until the asset is available for productive use.

b) Contribution of tangible capital assets

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

c) 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.

d) Inventories

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

Deferred revenue

Deferred revenues represent government transfers 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 the revenue recognition criteria have been met. Interest earned on deferred revenues is calculated using an average investment rate on a monthly basis.

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

Government transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

Adoption of recent accounting pronouncements

The following accounting standards have been issued by the Chartered Professional Accountants of Canada:

Section PS 3280 – Asset Retirement Obligations

This new section establishes standards on how to account and report a liability for asset retirement obligations (ARO). This section identifies the main attributes of an ARO and provides guidance on how to establish the fair value of an ARO. This standard is effective for fiscal periods beginning on or after April 1, 2022. The County has adopted PS 3280 for the fiscal period ended December 31, 2023 and it has been applied prospectively.

2. CASH AND TEMPORARY INVESTMENTS

	<u>2023</u>	<u>2022</u>
Cash	\$ 5,919,666	\$ 2,447,862
Temporary investments	8,919,321	17,817,593
	<u>\$ 14,838,987</u>	<u>\$ 20,265,455</u>

Temporary investments are short-term deposits with original maturities of ninety days or less bearing interest at rates of prime less 1.55% to prime less 1.90% maturing during 2024. Included in the above balances are \$4,186,638 (2022 - \$9,922,728) of funds which are restricted.

These funds that are restricted in use are as follows:

	<u>2023</u>	<u>2022</u>
Unexpended conditional grant monies (Note 10)	\$ 1,223,890	\$ 6,746,753
Levies collected under legislation	1,292,660	1,572,576
Deposits and trust accounts	1,670,088	1,603,399
	<u>\$ 4,186,638</u>	<u>\$ 9,922,728</u>

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

3. TAXES AND GRANT IN LIEU OF RECEIVABLES

	<u>2023</u>	<u>2022</u>
Current taxes and grants in place of taxes	\$ 479,193	\$ 591,546
Arrears taxes	237,319	252,205
Less: allowance for doubtful accounts	(100,000)	(100,000)
	<u>\$ 616,511</u>	<u>\$ 743,751</u>

4. TRADE AND OTHER RECEIVABLES

	<u>2023</u>	<u>2022</u>
Due from other governments	\$ 415,132	\$ 799,755
Goods and services tax recoverable	111,306	135,419
Trade and other receivables	120,380	129,026
Due from related party (Note 19)	1,856	29,843
Less: allowance for doubtful accounts	(5,118)	(16,992)
	<u>\$ 643,555</u>	<u>\$ 1,077,050</u>

5. AGREEMENTS RECEIVABLE

	<u>2023</u>	<u>2022</u>
Range road 53 upgrades	\$ 113,866	\$ 168,765
Golf course loan receivable	102,671	109,053
Net investment in capital lease (Note 19)	73,924	80,969
	<u>\$ 290,461</u>	<u>\$ 358,788</u>

Range road 53 upgrades loan receivable is unsecured, bearing interest at 2.45%, repayable in blended annual principal and interest payments of \$59,034, and matures in 2025.

The golf course loan receivable is unsecured, bearing interest at 3.0%, repayable in blended annual principal and interest payments of \$9,654, and matures in 2036.

The net investment in capital lease bears interest at 2.881%, repayable in blended annual principal and interest payments of \$9,521 and matures in 2032.

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

6. LAND HELD FOR RESALE

	2023	2022
Kiel Industrial Park, Phase I	\$ 610,322	\$ 610,322

Land held for resale includes acquisition costs of the land and the improvements to prepare the land for sale or servicing. Related development costs incurred to provide infrastructure are reported as tangible capital assets under their respective function.

7. INVESTMENTS

	2023	2022
Term deposits – Canadian Western Bank	\$ 2,187,936	\$ 2,064,769
Term deposit – Scotiabank	1,584,742	1,503,551
Neerlandia Co-op member equity	9,959	9,959
Other	3,089	75
	\$ 3,785,726	\$ 3,578,354

The Canadian Western Bank term deposit requires 93 days notice to withdraw. It bears interest at a rate of prime less 0.95% (2022 – 0.95%)

The Scotiabank term deposit is a guaranteed investment certificate, bearing interest at 5.40%, maturing on June 16, 2024.

At December 31, 2023 the prime rate was 7.20%.

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2023	2022
Accounts payable and accrued liabilities	\$ 653,932	\$ 1,293,250
Due to related party (Note 19)	8,629	7,886
Payables to other governments	1,053,711	662,267
	\$ 1,716,272	\$ 1,963,403

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

9. EMPLOYEE BENEFIT OBLIGATIONS

	2023	2022
Retirement allowance	\$ 34,929	\$ 29,994
Vacation	162,193	134,964
	\$ 197,122	\$ 164,958

Employees have either earned the benefits (and are vested) or are entitled to these benefits within the next budgetary year. The retirement allowance is comprised of a benefit to retiring employees who are over 55 years old with a minimum balance of 10 years of service. The vacation liability is comprised of vacation entitlement that employees are deferring to future years. The County does not provide post-employment benefits to employees.

10. DEFERRED REVENUE

Deferred revenues are unexpended federal and provincial transfers which are restricted to eligible projects, as approved under the funding agreements.

	2022	Contributions	Interest Earned	Contributions Recognized	2023
Canada Community- Building Fund (formerly Federal Gas Tax)	\$ 2,153,510	\$ 770,453	\$ 79,672	\$ (2,249,236)	\$ 754,399
Municipal Sustainability Initiative	4,593,043	711,519	165,897	(5,083,238)	387,221
Agricultural Services Board Program	-	258,247	-	(258,247)	-
STIP	-	232,500	-	(232,500)	-
WRRP	-	61,900	-	(21,414)	40,486
Other	200	136,613	-	(95,029)	41,784
	\$ 6,746,753	\$ 2,171,232	\$ 245,569	\$ (7,939,664)	\$ 1,223,890

Unexpended funds related to the deferred revenues are supported by temporary investments of \$1,223,890 (2022 - \$6,746,753) which are disclosed in the financial statements as subject to restricted uses as per Note 2.

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

11. LONG-TERM DEBT

	2023	2022
Debenture – Town of Barrhead Pool	\$ 3,854,461	\$ 4,021,764

Principal and interest repayments are due as follows:

	Principal	Interest	Total
2024	\$ 172,158	\$ 109,816	\$ 281,974
2025	177,154	104,820	281,974
2026	182,294	99,680	281,974
2027	187,584	94,390	281,974
2028	193,027	88,947	281,974
Thereafter	2,942,244	582,433	3,524,677
	\$ 3,854,461	\$ 1,080,086	\$ 4,934,547

Debenture debt is repayable to the Province of Alberta and bears interest at a rate of 2.881% per annum and matures in 2041. Debenture debt is issued on the credit and security of the County of Barrhead at large.

The County's total cash payments for the debenture principal in 2023 were \$167,303 (2022 - \$162,586). The County's total cash payments for the debenture interest in 2023 were \$114,671 (2022 - \$119,183).

12. ASSET RETIREMENT OBLIGATIONS

Landfill

The County jointly 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 County estimates that no obligation is incurred incrementally due to the volume of waste accepted, therefore, no further obligations being accrued based on volume of waste accepted. Undiscounted future cash flows expected are a closure cost in year 2030 of \$310,260 with annual post-closure activities starting in year 2031 of \$13,200 per year, increasing at an annual inflation rate of 2%, for 25 years to year 2055. The estimated total liability of \$742,010 is based on the sum of discounted future cash flows for closure and post-closure activities using a discount rate of 3.2718% and assuming annual inflation of 2%.

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

12. ASSET RETIREMENT OBLIGATIONS, continued

Asbestos abatement

The County owns a building which contains asbestos and, therefore, the County is legally required to perform abatement activities upon renovation or demolition of this building. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. The estimated total liability is \$27,428.

Gravel pit reclamation

The County operates gravel pits throughout the County and is legally required to perform reclamation activities upon retirement of these sites. Reclamation activities include reforestation activities and reclaiming the lands to the pre-disturbed land use type. A liability for the total obligation, which was incurred when the site was opened for gravel extraction has been accrued. The County estimates that no obligation is incurred incrementally due to the volume of aggregate extracted, therefore, no further obligations are being accrued based on aggregate extracted. Undiscounted future cash flows expected are a closure cost in year 2038 and 2058 of \$348,584 and \$598,297. The estimated total liability of \$946,881 is based on the sum of discounted future cash flows for closure and post-closure activities using a discount rate of 3.2718% and assuming annual inflation of 2%.

	2023	2022
Balance, beginning of year	\$ -	\$ -
Liabilities incurred	824,549	-
Accretion expense	26,978	-
	\$ 851,527	\$ -

The County has designated funds of \$851,000 in reserves for asset retirement obligations.

13. INVENTORY FOR CONSUMPTION

	2023	2022
Gravel	\$ 2,560,032	\$ 2,507,940
Materials and supplies	704,292	678,700
	\$ 3,264,324	\$ 3,186,640

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

14. ACCUMULATED SURPLUS

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

	<u>2023</u>	<u>2022</u>
Unrestricted surplus	\$ 2,527,487	\$ 2,534,487
Restricted surplus		
Tax rate stabilization	1,718,043	1,661,684
Roads	2,636,151	2,848,072
Water & wastewater	2,152,314	1,978,590
Building replacement & renovations	2,658,744	1,698,813
Land & land improvements	1,302,892	1,214,220
General equipment replacement	2,586,115	3,186,712
	13,054,259	12,588,091
Equity in tangible capital assets	58,400,791	51,489,263
	<u>\$ 73,982,537</u>	<u>\$ 66,611,841</u>

15. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2023</u>	<u>2022</u>
Tangible capital assets (Schedule II)	\$ 105,684,510	\$ 95,596,688
Accumulated amortization (Schedule II)	(46,432,192)	(44,107,425)
Asset retirement obligation (Note 12)	(851,527)	-
	<u>\$ 58,400,791</u>	<u>\$ 51,489,263</u>

16. DEBT LIMITS

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

	<u>2023</u>	<u>2022</u>
Total debt limit	\$ 21,572,700	\$ 18,547,478
Total debt	3,854,461	4,021,764
Amount of debt limit unused	<u>\$ 17,718,239</u>	<u>\$ 14,525,714</u>
Service on debt limit	3,595,450	3,091,246
Service on debt	172,158	167,303
Amount of debt serving limit unused	<u>\$ 3,423,292</u>	<u>\$ 2,923,943</u>

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

16. DEBT LIMITS, continued

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/00) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

17. LOCAL AUTHORITIES PENSION PLAN

Employees of the County participate in the Local Authorities Pension Plan (LAPP), which is covered by the Alberta Public Sector Pensions Plan Act. The Plan serves about 291,259 people and about 437 employers. It 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 which they become due. The County is required to make current service contributions to the plan of 8.45% of pensionable earnings up the Canada Pension Plan's Yearly Maximum Pensionable Earnings and 12.23% for the excess.

Total contributions by the County to the LAPP in 2023 were \$265,009 (2022 - \$245,133). Total contributions by the employees of the County to the LAPP in 2023 were \$232,810 (2022 - \$219,570).

At December 31, 2022, LAPP disclosed an actuarial surplus of \$12.7 billion (2021 - \$11.9 billion).

18. SALARY AND BENEFIT DISCLOSURE

Disclosure of salaries and benefits for elected municipal officials, the chief administrative officer and designated officers as required by Alberta Regulation 313/2000 regulation is as follows:

	2023			2022
	Salary (1)	Benefits & Allowance (2)	Total	Total
Councillors				
Division 1 – Douglas Drozd (Reeve)	\$ 41,762	\$ 7,646	\$ 49,408	\$ 49,512
Division 2 – Marvin Schatz (Deputy)	38,379	7,485	45,864	45,931
Division 3 – Ron Kleinfeldt	31,348	6,616	37,964	38,321
Division 4 – William Lane	34,500	5,959	40,459	42,230
Division 5 – Paul Properzi	27,462	7,247	34,709	35,249
Division 6 – Walter Preugschas	33,128	5,942	39,070	39,851
Division 7 – Jared Stoik	22,326	6,880	29,206	33,147
County Manager – Debbie Oyarzun	194,357	35,161	229,518	208,937

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

18. SALARY AND BENEFIT DISCLOSURE, continued

- 1) Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria, and any other direct cash remuneration.
- 2) Benefits and allowances figures include employer’s share of all employee benefits and contributions, or payments made on behalf of employees including pension, health care, dental coverage, group life insurance, accidental disability and dismemberment insurance, long term disability plans, Canada Pension Plan, employment insurance, and WCB.

19. RELATED PARTY TRANSACTIONS

The County is a member of the Barrhead Regional Water Commission.

Transactions and balances by the Barrhead Regional Water Commission to the County are based on actual service utilization during the year. Amounts receivable from the Barrhead Regional Water Commission have arisen from the operational costs of the County to provide operational service to the Barrhead Regional Water Commission. In the current year, amounts receivable also include the Barrhead Regional Water Commission’s share of capital costs for the SCADA monitoring system.

	2023	2022
Barrhead Regional Water Commission – service fees charged	\$ 133,625	\$ 125,559

At December 31, 2023, the County had a balance payable of \$8,629 (2022 - \$7,886) and a balance receivable of \$1,856 (2022 - \$29,843) to/from the Barrhead Regional Water Commission.

Included in Agreements Receivable is \$73,924 (2022 - \$80,969) for water pipeline payments receivable from Barrhead Regional Water Commission.

20. SEGMENTED INFORMATION

The County provides a range of services to its ratepayers and conducts its business through a number of reportable segments which facilitate management in the achievement of the County’s long-term objectives and aid in resource allocation decisions and to assess operational performance. 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. Certain segments, along with the services they provide are as follows:

a) Administration

Administration is responsible for the administration of the County as a whole. Administration includes assessment services, financial services, records management, and general administration.

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

20. SEGMENTED INFORMATION, continued

b) Protective services

Protective services comprises policing, enforcement services, fire, disaster, and emergency management. The mandate of Protective Services is to maintain safe communities and to manage risk.

c) Transportation

Transportation provides and maintains a safe and reliable road network for the travelling public. Transportation is responsible for summer and winter road maintenance as well as bridge maintenance. The County's road construction program operates through the summer months.

d) Utilities and waste management

The County is responsible for environmental programs which includes water supply and distribution within the County of Barrhead as well as wastewater treatment and disposal activities. Waste management activities, including transfer stations and a regional landfill, are also included in this segment.

e) Planning and development

Planning and development manages current and long-term planning, and subdivision development permits. This segment also supports economic development.

f) Agriculture services

Agriculture services is responsible for implementing and enforcing legislative requirements, promoting the agriculture industry, addressing agricultural concerns and the development and delivery of environment extension programming.

g) Recreation and culture

Recreation and culture provides recreational and cultural services that promote the health and well-being of its citizens, and activities related to parks maintenance and operation.

21. COMMITMENTS

The County has contractual liabilities that will result in liabilities in the future when the terms of the contracts are met. The estimated aggregate amount payable for the unexpired terms of these contractual obligations for the next three years are as follows:

	Capital Projects	Service Contracts	Recreation Agreement*	Total
2024	\$ 577,250	\$ 792,136	\$ 337,951	\$ 1,707,337
2025	-	32,713	*	32,713
2026	-	8,580	*	8,580
Total at Dec 31, 2023	\$ 577,250	\$ 833,429	\$ 337,951	\$ 1,748,630
Total at Dec 31, 2022	\$ 2,085,200	\$ 485,462	\$ 326,625	\$ 2,897,287

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

21. COMMITMENTS, continued

* The County is committed to provide an Annual Contribution to the Town of Barrhead towards the core operating costs of the aquatic centre, arena and curling rink until December 31, 2027. The Annual Contribution is based on a funding formula that is the greater of either \$312,679 or the sum calculated according to the formula:

- a) in 2018, a sum equal to 0.03403% of the County's 2017 total taxable assessment;
- b) in 2019, a sum equal to 0.03403% of the County's total taxable assessments for 2017 and 2018;
- c) in each year from 2020 to 2027, a sum equal to 0.03403% of the average of the County's total taxable assessments for the three prior years.

The minimum Annual Contribution the County must make will never be less than \$312,679. If in any year, the sum calculated using the formula falls below \$312,679, the County will instead pay the minimum. The Annual Contribution is in addition to the County's debenture payments for the capital costs for construction of the aquatic centre as disclosed in Note 11.

The County's total taxable assessment is as follows:

2021	\$ 966,337,730
2022	\$ 984,558,430
2023	\$1,028,397,220

22. CONTINGENCIES

The County is a member of the Genesis Reciprocal Insurance Exchange ("GENESIS"). Under the terms of the membership, the County could become liable for its proportionate share of any claim losses in excess of the funds held by GENESIS. Any liability incurred would be accounted for as a current transaction in the years the losses are determined.

23. FINANCIAL INSTRUMENTS

The County's financial instruments consist of cash and temporary investments, receivables, investments, accounts payable and accrued liabilities, deposit liabilities, and long-term debt. It is management's opinion that the County is not exposed to significant interest or currency risks arising from these financial instruments. Tax receivables and requisition over/under-levy are compulsory in nature, rather than contractual, however, the County manages risk exposure on these items similar to other receivables and payables.

The County 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 County provides services may experience financial difficulty and be unable to fulfill their obligations.

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

23. FINANCIAL INSTRUMENTS, continued

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.

24. BUDGET DATA

The budget data presented in these financial statements is based upon the 2023 operating and capital budgets approved by Council. The chart below reconciles the approved budgets to the budget figures reported in these financial statements.

Revenue

Operating budget	\$ 19,128,152
Capital budget	14,761,841
Less:	
Requisitions	(2,774,205)
Allocation for in-house equipment rental	(792,986)
Debenture proceeds	(1,500,000)
Transfer from other funds:	
Operating budget	(730,169)
Capital budget	(6,481,915)
Proceeds on the sale of tangible capital assets	(593,068)
Total Revenue	21,017,650

Expenditures

Operating budget	19,128,152
Capital budget	14,761,841
Add: Amortization expense	3,500,775
Less:	
Requisitions	(2,774,205)
Allocation for in-house equipment rental	(792,986)
Transfer from other funds:	
Operating budget	(2,804,348)
Capital budget	(14,761,841)
Debt principal payments	(167,303)
Total expenses	16,090,086
Excess of revenues over expenses	\$ 4,927,564

The budget information was approved by Council on April 18, 2023 and has not been audited.

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2023

25. COMPARATIVE INFORMATION

Certain prior year information has been reclassified to conform to current year presentation.

26. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.



Greilach Lussier LLP **F4**

CHARTERED PROFESSIONAL ACCOUNTANTS

Joseph S. Greilach, CPA, CA *Partner
Jeffery T. Toivonen, CPA, CA

Bradley G. Lussier, CPA *Partner
Blake D. Rogerson, CPA, CA

*Denotes Professional Corporation

INDEPENDENT AUDITORS' REPORT FINANCIAL INFORMATION RETURN

To the Reeve and Council of County of Barrhead No. 11

Opinion

We have audited the municipal financial information return of the County of Barrhead No. 11 which comprise the schedule of financial position for the year ended December 31, 2023, and the schedules of change in accumulated surplus, financial activities by function, financial activities by type/object, revenue and expense supplementary detail, tangible capital assets supplementary detail, change in tangible capital assets, long term debt support, property taxes and grants in place of taxes, and debt limit for the year ended.

In our opinion, the accompanying municipal financial information return presents fairly, in all material respects, the financial position of the County of Barrhead No. 11 as at December 31, 2023, the results of its operations and change in its accumulated surplus 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 April 2, 2024 on the financial statements of County of Barrhead No. 11 for the year ended December 31, 2023 and reference should be made to those audited financial statements for complete information.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. We are independent of the County in accordance with the ethical requirements that are relevant to our audit of the municipal 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 municipal financial information return is prepared to assist the County of Barrhead No. 11 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 Municipal Financial Information Return

Management is responsible for the preparation and fair presentation of the municipal 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 the municipal financial information return that is free from material misstatement, whether due to fraud or error.

In preparing the municipal financial information return, management is responsible for assessing the County'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 County or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility for the Audit of the Municipal Financial Information Return

Our objectives are to obtain reasonable assurance about whether the municipal 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 municipal financial information return. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the municipal 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 County'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 County'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 municipal financial information return 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 auditors' report. However, future events or conditions may cause the County to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the municipal financial information return, including the disclosures, and whether the municipal financial information return represents the underlying transactions and events in a manner that achieves fair presentation.

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

Barrhead, AB
April 2, 2024

Greilach Lussier LLP
Chartered Professional Accountants

FINANCIAL INFORMATION RETURN

County of Barrhead No. 11 (0015)

For the Year Ending December 31, 2023

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

Name

Date



Audited Schedule Error(s): Items listed below will require additional explanation. After submission a member of the Information Services Team may reach out to you requesting clarification on these items.

Line 4300, 4310, 4320 - Salaries must be greater than zero.

Audited Schedule Warning(s): The items below may require additional explanation. After submission a member of the Information Services Team may reach out to you requesting clarification on these items.

Audited Schedule (-) Values: Although allowed, some negative values are already assumed in calculations (i.e. Reductions, Expenses etc.). The following are items where a negative entered may alter the intended "horizontal" or "vertical" results and should be checked prior to submission.

<i>FIR Line</i>	<i>Col 1</i>	<i>Col 2</i>	<i>Col 3</i>	<i>Col 4</i>
1370	-50305			

Unaudited Schedule Error(s):

Audited Schedules

Schedule 9A

FINANCIAL POSITION

	Total
	1
Assets	0010
Cash and Temporary Investments	0020 14,838,987
Taxes and Grants in Place of Taxes Receivable.....	0030
. Current	0040 479,193
. Arrears	0050 237,318
. Allowance	0060 -100,000
Receivable From Other Governments	0070 526,438
Loans Receivable	0080 290,461
Trade and Other Receivables	0090 117,117
Debt Charges Recoverable.....	0095
Inventories Held for Resale	0130
. Land	0140 610,322
. Other	0150
Long Term Investments	0170
. Federal Government	0180
. Provincial Government	0190
. Local Governments	0200
. Other	0210 3,785,726
Other Current Assets	0230
Other Long Term Assets	0240 9,574
	0250
Total Financial Assets	0260 20,795,136
Liabilities	0270
Temporary Loans Payable	0280
Payable To Other Governments	0290 1,053,711
Accounts Payable & Accrued Liabilities	0300 859,683
Deposit Liabilities	0310 1,654,157
Deferred Revenue	0340 1,223,890
Long Term Debt	0350 3,854,461
Other Current Liabilities	0360
Asset Retirement Obligations.....	0365 851,527
Other Long Term Liabilities	0370
	0380
Total Liabilities	0390 9,497,429
Net Financial Assets (Net Debt)	0395 11,297,707
Non Financial Assets	
Tangible Capital Assets.....	0400 59,252,318
Inventory for Consumption.....	0410 3,264,324
Prepaid Expenses	0420 168,188
Other.....	0430
Total Non-Financial Assets	0440 62,684,830
Accumulated Surplus	0450 73,982,537

CHANGE IN ACCUMULATED OPERATING SURPLUS

Schedule 9B

		Unrestricted	Restricted	Equity in TCA	Total
		1	2	3	4
Accumulated Operating Surplus - Beginning of Year	0500	2,534,487	12,588,091	51,489,263	66,611,841
Net Revenue (Expense)	0505	7,370,696			7,370,696
Funds Designated For Future Use	0511	-3,619,671	3,619,671		
Restricted Funds - Used for Operations	0512	219,500	-219,500		
Restricted Funds - Used for TCA	0513		-2,934,003	2,934,003	
Current Year Funds Used for TCA	0514	-8,251,239		8,251,239	
Donated and Contributed TCA	0516	-42,186		42,186	
Disposals of TCA	0517	565,824		-565,824	
Annual Amortization Expense	0518	3,723,098		-3,723,098	
Long Term Debt - Issued	0519				
Long Term Debt - Repaid	0521				
Capital Debt - Used for TCA	0522				
	0523				
Other Adjustments	0524	26,978		-26,978	
Accumulated Operating Surplus - End of Year	0525	2,527,487	13,054,259	58,400,791	73,982,537

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Revenue	Expense
	1	2
Total General	0700 9,498,843	
Function	0710	1150
General Government	0720	1160
Council and Other Legislative	0730 6,725	1170 304,616
General Administration	0740 1,114,706	1180 1,542,621
Other General Government.....	0750	1190
Protective Services	0760	1200
Police	0770 173,159	1210 374,109
Fire	0780 151,790	1220 519,228
Disaster and Emergency Measures	0790	1230 10,614
Ambulance and First Aid	0800	1240 7,500
Bylaws Enforcement	0810 3,572	1250 79,126
Other Protective Services.....	0820 20,225	1260 47,919
Transportation	0830	1270
Common and Equipment Pool	0840 8,360,058	1280 8,131,323
Roads, Streets, Walks, Lighting	0850	1290
Airport	0860 25,275	1300 44,834
Public Transit	0870	1310
Storm Sewers and Drainage	0880	1320
Other Transportation	0890	1330
Environmental Use and Protection	0900	1340
Water Supply and Distribution	0910 378,625	1350 384,627
Wastewater Treatment and Disposal	0920 133,000	1360 92,791
Waste Management	0930 2,850	1370 -50,305
Other Environmental Use and Protection	0940	1380
Public Health and Welfare	0950	1390
Family and Community Support	0960	1400 75,500
Day Care	0970	1410
Cemeteries and Crematoriums	0980	1420
Other Public Health and Welfare	0990	1430
Planning and Development	1000	1440
Land Use Planning, Zoning and Development	1010 101,832	1450 197,175
Economic/Agricultural Development	1020 504,047	1460 806,900
Subdivision Land and Development	1030	1470 283
Public Housing Operations	1040	1480
Land, Housing and Building Rentals	1050 13,625	1490
Other Planning and Development.....	1060	1500
Recreation and Culture	1070	1510
Recreation Boards	1080	1520
Parks and Recreation	1090 17,371	1530 521,927
Culture: Libraries, Museums, Halls	1100 137,330	1540 181,549
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	1570
Total Revenue/Expense	1140 20,643,033	1580 13,272,337
Net Revenue/Expense		1590 7,370,696

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total 1
Revenues	1700	
Taxation and Grants in Place	1710	
Property (net municipal, excluding requisitions).....	1720	9,498,843
Business	1730	
Business Revitalization Zone	1740	
Special	1750	72,880
Well Drilling	1760	
Local Improvement	1770	21,885
Sales To Other Governments	1790	111,410
Sales and User Charges	1800	1,010,649
Penalties and Costs on Taxes	1810	139,821
Licenses and Permits	1820	11,400
Fines	1830	3,572
Franchise and Concession Contracts	1840	
Returns on Investments (incl. Portfolio Investments)	1850	899,436
Rentals	1860	72,916
Insurance Proceeds	1870	40,333
Net Gain on Sale of Tangible Capital Assets	1880	617,827
Contributed and Donated Assets.....	1885	42,186
Federal Government Operating Transfers	1892	1,057
Federal Government Capital Transfers	1902	2,249,236
Provincial Government Operating Transfers	1912	1,724,704
Provincial Government Capital Transfers	1922	3,969,811
Local Government Operating Transfers	1931	35,183
Local Government Capital Transfers	1932	
Transfers From Local Boards and Agencies	1940	
Developer Agreements	1960	
Offsite Levies	1962	
Other Revenues	1970	119,884
Total Revenue	1980	20,643,033
Expenses	1990	
Salaries, Wages, and Benefits	2000	4,089,895
Contracted and General Services	2010	1,918,416
Purchases from Other Governments	2020	368,318
Materials, Goods, Supplies, and Utilities	2030	1,987,341
Provision For Allowances	2040	-365,100
Transfers to Other Governments	2050	1,132,785
Transfers to Local Boards and Agencies	2060	165,523
Transfers to Individuals and Organizations	2070	89,798
Bank Charges and Short Term Interest	2080	1,344
Interest on Operating Long Term Debt	2090	114,459
Interest on Capital Long Term Debt	2100	
Accretion of Asset Retirement Obligations.....	2105	26,978
Amortization of Tangible Capital Assets	2110	3,723,098
Net Loss on Sale of Tangible Capital Assets.....	2125	
Write Down of Tangible Capital Assets.....	2127	
Other Expenditures	2130	19,482
Total Expenses	2140	13,272,337
Net Revenue (Expense)	2150	7,370,696

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	12,494		74,584	
Other General Government.....	2230				
Protective Services	2240				
Police	2250				
Fire	2260	121,246		104,871	
Disaster and Emergency Measures	2270			1,620	
Ambulance and First Aid	2280				
Bylaws Enforcement	2290			9,047	
Other Protective Services.....	2300	167			
Transportation	2310				
Common and Equipment Pool	2320				
Roads, Streets, Walks, Lighting	2330		3,969,811	3,320,408	
Airport	2340	305,846		14,198	
Public Transit	2350				
Storm Sewers and Drainage	2360				
Other Transportation	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution	2390	273,937		49,880	
Wastewater Treatment and Disposal	2400	133,000		50,904	
Waste Management	2410	2,850		69,658	
Other Environmental Use and Protection	2420				
Public Health and Welfare	2430				
Family and Community Support	2440				
Day Care	2450				
Cemeteries and Crematoriums	2460				
Other Public Health and Welfare	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development	2490				
Economic/Agricultural Development	2500	149,521		24,867	
Subdivision Land and Development	2510				
Public Housing Operations	2520				
Land, Housing and Building Rentals	2530				
Other Planning and Development.....	2540				
Recreation and Culture	2550				
Recreation Boards	2560				
Parks and Recreation	2570	11,588		3,061	
Culture: Libraries, Museums, Halls	2580				
Convention Centres	2590				
Other Recreation and Culture.....	2600				
Other Utilities	2605				
Gas	2606				
Electric	2607				
Other Utilities.....	2608				
Other	2610				
Total	2620	1,010,649.00	3,969,811.00	3,723,098.00	

TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

Schedule 9F

		Tangible Capital Assets		Capital Long Term Debt	
		Purchased	Donated or Contributed	Principal Additions	Principal Reductions
		1	2	3	4
General Government	2700				
Council and Other Legislative	2710				
General Administration	2720	129,719			
Other General Government.....	2730				
Protective Services	2740				
Police	2750				
Fire	2760	71,290			
Disaster and Emergency Measures	2770				
Ambulance and First Aid	2780				
Bylaws Enforcement	2790	90,471			
Other Protective Services.....	2800				
Transportation	2810				
Common and Equipment Pool	2820				
Roads, Streets, Walks, Lighting	2830	11,113,421			
Airport	2840				
Public Transit	2850				
Storm Sewers and Drainage	2860				
Other Transportation	2870				
Environmental Use and Protection	2880				
Water Supply and Distribution	2890				
Wastewater Treatment and Disposal	2900	32,683			
Waste Management	2910	703,720			
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		42,186		
Economic/Agricultural Development	3000	28,520			
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				
Culture: Libraries, Museums, Halls	3080				
Convention Centres	3090				
Other Recreation and Culture.....	3100				
Other Utilities	3105				
Gas	3106				
Electric	3107				
Other Utilities.....	3108				
Other	3110				
Total	3120	12,169,824.00	42,186.00		

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	69,491,920	7,888,228	29,634	77,350,514
Light Rail Transit Systems.....	3202				
Water Systems.....	3203	2,284,326			2,284,326
Wastewater Systems.....	3204	2,555,778	8,559		2,564,337
Storm Systems.....	3205				
Fibre Optics.....	3206				
Electricity Systems.....	3207				
Gas Distribution Systems.....	3208				
Total Engineered Structures	3210	74,332,024	7,896,787	29,634	82,199,177
Construction In Progress.....	3219	164,864		160,033	4,831
Buildings	3220	2,105,713	94,125		2,199,838
Machinery and Equipment	3230	11,487,164	3,050,645	1,845,984	12,691,825
Land	3240	2,375,894	45,886		2,421,780
Land Improvements.....	3245	1,294,523	858,618		2,153,141
Vehicles	3250	3,836,506	265,949	88,537	4,013,918
Total Capital Property Cost	3260	95,596,688.00	12,212,010.00	2,124,188.00	105,684,510.00
Accumulated Amortization					
Engineered Structures	3270				
Roadway Systems	3271	34,259,587	2,359,239	26,879	36,591,947
Light Rail Transit Systems	3272				
Water Systems	3273	734,620	39,479		774,099
Wastewater Systems	3274	455,965	48,238		504,203
Storm Systems	3275				
Fibre Optics	3276				
Electricity Systems	3277				
Gas Distribution Systems	3278				
Total Engineered Structures	3280	35,450,172	2,446,956	26,879	37,870,249
Buildings	3290	993,052	71,730		1,064,782
Machinery and Equipment	3300	4,501,746	925,241	1,301,984	4,125,003
Land	3310				
Land Improvements.....	3315	970,513	94,268		1,064,781
Vehicles	3320	2,191,942	184,903	69,468	2,307,377
Total Accumulated Amortization	3330	44,107,425.00	3,723,098.00	1,398,331.00	46,432,192.00
Net Book Value of Capital Property	3340	51,489,263			59,252,318
Capital Long Term Debt (Net)	3350				
Asset Retirement Obligation	3355				851,527
Equity in Tangible Capital Assets	3400	51,489,263.00			58,400,791.00

LONG TERM DEBT SUPPORT

Schedule 9H

	Operating Purposes 1	Capital Purposes 2	Total 3
Long Term Debt Support			
Supported by General Tax Levies	3,854,461		3,854,461
Supported by Special Levies			
Supported by Utility Rates			
Other			
Total Long Term Debt Principal Balance	3,854,461.00		3,854,461.00

LONG TERM DEBT SOURCES

Schedule 9I

	Operating Purposes 1	Capital Purposes 2	Total 3
Loans to Local Authorities	3,854,461		3,854,461
Canada Mortgage and Housing Corporation			
Mortgage Borrowing			
Other			
Total Long Term Debt Principal Balance	3,854,461.00		3,854,461.00

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

	Operating Purposes 1	Capital Purposes 2	Total 3
Principal Repayments by Year			
Current + 1	172,158		172,158
Current + 2	177,154		177,154
Current + 3	182,294		182,294
Current + 4	187,584		187,584
Current + 5	193,027		193,027
Thereafter	2,942,244		2,942,244
Total Principal	3,854,461.00		3,854,461.00
Interest by Year			
Current + 1	109,816		109,816
Current + 2	104,820		104,820
Current + 3	99,680		99,680
Current + 4	94,390		94,390
Current + 5	88,947		88,947
Thereafter	582,433		582,433
Total Interest	1,080,086.00		1,080,086.00

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	4,636,301	1,374	4,637,675
Non-Residential				
Land and Improvements (Excluding M & E)	3935	803,605	1,999	805,604
Machinery and Equipment	3950	756,738		756,738
Linear Property	3960	2,215,648		2,215,648
Small Business Tax	3965			
Farm Land	3980	1,070,733	12,316	1,083,049
Adjustments to Property Taxes	3990	129		129
Net Total Municipal Property Taxes	4000	9,483,154	15,689	9,498,843

Provincial and Seniors Foundation Requisitions

Education				
Residential/Farm Land			4031	2,034,557
Non-Residential			4035	605,886
Seniors Lodges			4090	121,083
Designated Industrial Property			4099	12,705
Other			4100	
Adjustments to Requisition Transfers			4110	
Total Requisition Transfers			4120	2,774,231

GRANTS IN PLACE OF TAXES

Schedule 9L

		Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200	1,109			1,109
Provincial Government	4210	14,580			14,580
Local Government	4220				
Other	4230				
Total	4240	15,689			15,689

SALARIES AND BENEFITS

Schedule 9M

		Salaries 1	Benefits Allowances 2	Severance 3	Total 4
Elected Officials	4300	228,903	47,777		276,680
Chief Administrative Officer	4310	194,357	35,161		229,518
Designated Officer(s)	4320				
Total	4340	423,260	82,938		506,198

DEBT LIMIT

Schedule 9AA

Debt Limit	5700	21,572,700	21,572,700
Total Debt	5710	3,854,461	
Debt Service Limit	5720	3,595,450	3,595,450
Total Debt Service Costs	5730	172,158	

Enter prior year Line 3450 Column 2 balance here:

GRANT AND DEFERRED GRANT REVENUE SCHEDULE

Schedule 9P

Cash and Temporary Investments	8820	14,838,987
Restricted Cash by Grant		
Municipal Sustainability Initiative Capital	8825	387,221
Municipal Sustainability Initiative Operating	8826	
Canada Community-Building Fund	8827	754,399
Alberta Community Partnership- Intermunicipal Collaboration	8828	22,370
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	59,900
Total Restricted Cash	8865	1,223,890
Unrestricted Cash	8870	13,615,097
Accounts Receivable - Grants	8872	
Deferred Revenue	8875	1,223,890
Deferred Revenue by Grant		
Municipal Sustainability Initiative Capital	8880	387,221
Municipal Sustainability Initiative Operating	8881	
Canada Community-Building Fund	8882	754,399
Alberta Community Partnership- Intermunicipal Collaboration	8883	22,370
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	59,900
Total Deferred Revenue by Grant	8898	1,223,890
Other Deferred Revenue	8899	

2023 Municipal Statistics: County of Barrhead No. 11 (0015)

Schedule ST

Total Full-time Positions.....	5500	30.0
Number of Hamlets (for Specialized Municipalities and Municipal Districts only)	5515	4
Length of all Open Roads Maintained (km)	5520	1,499.2
Length of Water Mains (km)		
Municipality Owned Systems	5555	25.2
Service Providers	5556	
Co-ops	5557	
Regional Systems	5558	22.0
Other	5559	
Total	5560	47.2
Length of Wastewater Mains (km)		
Municipality Owned Systems	5565	14.0
Service Providers	5566	
Co-ops	5567	
Regional Systems	5568	
Other	5569	
Total	5570	14.0
Length of Storm Drainage Mains (km)	5580	
Number of Residences (for Summer Villages only)	5590	
Number of Dwelling Units	5595	2,583
Number of Bridges	5591	51

2023 ASSESSMENT STATISTICS

Total Assessment Services Costs (\$)	5596	142,660
Assessment Complaints to the Local Assessment Review Board (LARB)		
Number of LARB residential (three or fewer dwelling units) or farm land complaints filed	5602	2
Number of LARB residential (three or fewer dwelling units) or farm land complaints withdrawn	5604	2
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	
Number of CARB residential and non-residential complaints withdrawn	5625	
Number of residential and non-residential complaints heard by the CARB	5627	
Number of residential and non-residential assessment adjustments made by the CARB	5629	

2023 PLANNING STATISTICS

When was your Municipal Development Plan last approved (date)?	5658	August 17, 2010
Number of development permit applications received.....	5660	51
Number of development permits issued.....	5661	51
Average number of days from a development permit application to approval?	5669	14
Number of building permit applications received.....	5677	N/A
Number of building permits issued.....	5668	N/A
Average number of days from a building permit application to approval?	5676	N/A
Estimated value of construction from development/building permit (\$)		
Residential.....	5663	5,043,000
Commercial.....	5664	146,200
Industrial.....	5665	465,000
Institutional.....	5666	5,000,000
Total	5667	10,654,200.00
Does your municipality issue business licences?	5671	No
Number of new business licences issued in 2023?	5672	
Average number of days from a new business licence application to approval?	5673	
Number of business licences renewed in 2023?	5678	
Number of subdivision applications received in 2023?	5670	17
Number of subdivision applications approved in 2023?	5674	20
Average number of days from subdivision application to approval?	5675	60.0
Number of land use bylaw amendment applications.....	5680	
Number of Subdivision and Development Appeal Board appeals heard.....	5690	2
Does your municipality have a Subdivision and Development Appeal Board (SDAB) established by bylaw?.....	5581	Yes
How many SDAB members are appointed?.....	5582	6
How many SDAB members are trained?.....	5583	6
Is the SDAB clerk a designated officer of your municipality?.....	5584	No

Has the SDAB clerk completed the SDAB Training?	5585	Yes
Is your municipality a member of an intermunicipal SDAB?.....	5586	Yes
How many municipalities are members of the intermunicipal SDAB?.....	5587	2
Does your municipality have a Community Aggregate Payment Levy (CAPL) bylaw?	5541	Yes
What is the CAPL rate established by bylaw ? (\$ per tonne)	5542	0.40
How much CAPL revenue (\$) was collected in 2023?	5543	72,880
CAPL revenue in 2023 was allocated to: (select all that apply)	5544	
General Government		No
Protective Services		No
Transportation		Yes
Environmental		No
Recreation		No
Other		No



2024 COUNCIL RESOLUTION TRACKING LIST

(Items beyond the normal course of business)

Resol. #	Resolution Topic	Responsible	Comments	Status
2024-070	Adopted Bylaw 1-2024 Rates & Fees Bylaw	EA/CAO	Posted on website	Complete Mar 15/24
2024-074,075	Approve Policy FN-005 and rescind 12.36	EA/CAO	Policies updated in Mfiles	Complete Mar 7/24
2024-072,073	Approve Policy PW-001 and rescind 32.27	EA/CAO	Policies updated in Mfiles	Complete Mar 7/24
2024-071	Cancels Project 24-540 and directs PW to reach out to landowners on future planned projects to secure an additional 5 miles of road construction for the 2024 season.	PW/CS		Underway
2024-070	Dispose of Unit 542, Unit 533 along with its plow attachments, which are Units 535, 536, and 537, as well as the plow attachments from Unit 543, which are Units 544 and 540.	PW/CS		Underway
2024-069	Following the arrival of the new gravel truck and pup, dispose of Unit 532, 532A, and 532B.	PW/CS		Underway
2024-068	Not include Unit 543 in the disposal list in the 2024 Capital Budget in order to utilize this truck as a permanent oil/water tank truck.	CS/CAO	List updated	Complete Mar 22/24
2024-067	Approved engaging Hayworth Equipment Sales to carry out the supply and rig up of the truck box and triaxle pup at the cost of \$123,980.	PW	Hayworth Equipment notified	Complete Mar 6/24
2024-066	Approved engaging Wabash Manufacturing to supply and install an oil tank at the cost of \$115,435.	PW	Wabash Manufacturing notified	Complete Mar 6/24
2024-065	Approved engaging Viking Cives to carry out the rig up of two plow trucks for \$308,322.40	PW	Viking Cives notified	Complete Mar 6/24
2024-062	Council approved signing the land exchange agreement and to cancel the portion of Road Plan 2000MC north of NW 2-62-4-W5 containing approximately 0.938 ha (2.32 acres).	EA/DEV	Alberta Transportation contacted for permission to close portion of road plan	Underway

2024-061	Appointed Fire Guardians for Apr 2024-Mar 2025	CAO/EA	List has been updated and Fire Chief informed	Complete Mar 7/24
2024-053	Accept 2022 year-end financial reports; subject to audit adjustments & year end finalizations.	CS/CAO	2023 Year End Closed	Complete Feb 20/24
2024-046-49	Approve CPO policies PS-003, PS-008, PS-011, PS-014	CAO/EA	Policies updated in Mfiles	Complete Feb 23/24
2024-045	Rescind policies 25.01, 74.01, 74.03	CAO/EA	Policies status in Mfiles updated	Complete Feb 23/24
2024-042-44	Appointed ARB officials for CRASC	CAO/EA	ARB clerk notified of appointments	Complete Feb 21/24
2024-041	Approved community grant to Volunteer Appreciation for \$1,250	CAO/EA	Letter and cheque sent	Complete Feb 23/24
2024-040	Approved one-time donation of \$1,000 for community program & resource guide	CAO/EA	Letter and cheque sent	Complete Feb 23/24
2024-039	Include construction of a 2nd permanent dwelling on Ag parcels in the 1st draft of the Land Use Bylaw as presented in Option B.	DEV/CAO		Underway
2024-031	Approved RCMP annual policing priorities for County	CAO	Waiting for documents from RCMP for Reeves signature	Underway
2024-030	Approved purchase of 2024 trucks; Chev 1500 for \$61,500; Ford F-250 XLT for \$74,954; Ford F-450 XL for \$74,053	PW/EA/CAO	Letters sent to dealerships informing of decision	Complete Feb 12/24
2024-027	Approved additional funding sources for 2023 capital projects (2022-440, 2023-640 & 2023-742)	CS/CAO	Done.	Complete Feb 6/24
2024-025	Move Gravel Pit Reclamation Reserve and Landfill Reserve to interest bearing reserves.	CS/CAO	Done. Reserve to bear interest starting Jan 1, 2024	Complete Feb 6/24
2024-022,023,024,026	Approved reserve transactions & reserve report	CS/CAO	Transactions recorded and Report updated.	Complete Feb 6/24
2024-021	Denied community grant to Bhd Community Program & resource guide committee	CAO/EA	Applicant informed of decision	Complete Feb 6/24
2024-020	Approved community grant to Bhd Street Festival for \$2,500	CAO/EA	Letter and cheque sent	Complete Feb 7/24
2024-019	Approved community grant to Paddle River GC for \$2,500 to replace deck, stairs, ramp	CAO/EA	Letter and cheque sent	Complete Feb 7/24
2024-010	Approved swoop and crest decal for County Peace Officer vehicle	CAO/CPO	Design submitted	Complete Jan 16/24

2024-006	Write-off uncollectable AR account as recommended for invoice # IVC402525 in the amount of \$1,850	CS/CAO	Journal Entry completed	Complete Jan 16/24
2024-005	Forgave charges to Barrhead & District Historical Society for fire-fighting at Pioneer Church; \$3,000 to be funded from Community Organizational Reserve	CS/CAO	Journal Entry completed	Complete Jan 17/24
2024-004	Forgave charges to St. Aidans Community Church for fire-fighting; \$1,350 to be funded from Community Organizational Reserve	CS/CAO	Journal Entry completed	Complete Jan 17/24
2023-458	Supported grant application up to \$40K for SCOP	DEV/CAO	Grant application submitted	Complete Jan 10/24
2023-456	Approved agreement with Luke's Contract Hauling for the period January 1, 2024 to December 31, 2026	EA/CAO	Contract fully executed	Complete Jan 4/24
2023-372	Set Ag lease rate of \$30/acre in SE 25-61-6-W5 for a 3 year term	CAO/EA	Agreement executed; Agreement sent to tenants for signature	Complete Feb 1/24
2023-297	Execute the CRTC-approved Next Generation 911 Local Government Service Agreement as provided by Telus Communications Inc.	CAO	Service Agreement returned to Telus	*Underway
2023-296	Negotiate Use Agreement with NSC to construct a ball diamond near Neerlandia Lagoon and bring back to Council for final consideration.	CAO/DEV	Draft agreement being prepared to support discussions	Underway
2023-256	Initiate road closure process to close an undeveloped road allowance related to sand and gravel extraction activities.	CAO/DEV	Operator has been notified of the process ahead; waiting for confirmation of interest	*Underway
2023-254	Continue on current path as outlined in County Strategic Plan & Economic Development Plan; PLUS conduct research on other models in Alberta to explore options to promote Regional Tourism.	CAO/DEV	Plans being implemented, new for 2024 is "Know Your Business" - Conference & Trade Show	Underway
2023-238	Contact "Alberta Carbon Grid" to present at a future Council meeting.	CAO/EA		Not Started
2023-210	Authorized to negotiate and refine the scope of the project with Next Architecture Inc., up to a maximum of \$146,570 + GST.	CAO	Discussed w NEXT to confirm capacity	*Underway

2023-208	Administration to send a letter of intent to Maykut Farms expressing the County's desire to enter into a lease agreement in 2026 for a portion of the gravel pit located in NE 3-63-4-W5.	PW/CAO	Letter of Intent sent to pit owner; Discussion with owner to confirm specifications, letter drafted; Gravel pit owner was notified verbally of County's intent; letter to follow	Underway
2023-204	Tender Unit #220, a 2018 John Deere 772GP motor grader with snow wing, before arrival of new replacement motor grader.	PW	Awaiting arrival date of new grader	*Underway
2023-098	Cost share (50:50) with TOB purchase of 2023 John Deere 755K Landfill Track Loader (\$608,000 plus GST) from Brandt Tractor Ltd. as per 2023 Waste Management Capital	FIN/PW	Invoice is being processed; Delivered Sept 25 and awaiting invoice from Town in January; Ordered	Complete Jan 16/24
2023-064; 2024-064	Approved Admin to enter into an agreement with Western Star North to purchase 3 Western Star 47X SB trucks for delivery in 2024 & 2025 as per 10-yr Capital Plan; bring back final pricing to Council for final order approval	PW/CAO	Council approved purchase of 3 trucks at a cost of \$735,077; Western notified of intent to purchase	Complete Mar 5/24
2022-448	Draft congratulatory letter for Reeve's signature to new Min of MA and provide info on County of Barrhead strategic initiatives.	CAO/EA	New minister, revising message	Underway
2022-321	Authorized signing Emerg Mgmt Mutual Aid Agreement with LSAC	CAO	Received electronic file; Awaiting Signatures from LSAC	Complete Mar 14/24
2022-166	Preliminary consolidated report on status of wastewater infrastructure	CAO/PW/DF	Consolidating all lagoon reports (T.L. received Dec/22); incorporating asset management principles and discussions with LSAC	Underway
2021-174	VSU - letter to MLA re support and current service delivery model	CAO/EA	Met with VSU representative to better understand situation/impact; Rough draft prepared	Underway
2019-352	Follow-up letter to Minister Municipal Affairs	EA/CAO	Notes distributed	Underway
2018-029	Service Contract Review	FIN/EA/CAO	Initial list has been compiled.	Underway
2017-325	Develop a bylaw to provide necessary tools to deal with enforcement issues as an interim step	CAO/Dev	Bylaw is drafted, timeline to be discussed with Council; Work with LSA Bylaw enforcement to draft bylaw to use in the interim while developing a more substantive bylaw through public consultation	Underway
2017-245	Policy for Special Events	CAO/Dev	Reviewing policies from neighbouring municipalities	Underway



AAIP Rural Renewal Stream

Monthly Status Report



TO DATE
March 2024 (Nov 7, 2022 - Mar 27, 2024)

EMPLOYERS		
Employers that have expressed interest	0	33
Employers enrolled	0	24 (7 active employers with open vacancies)

CANDIDATES		
Candidates that have expressed interest*	2	170
Candidates endorsed	2	90
(Current temp. foreign worker in Canada)	(2)	(50)
(International applicants)	(0)	(40)

POSITIONS		
Total positions enrolled in RRS (vacant or filled)	0	124 (26 positions currently vacant)
Positions filled through RRS	2	90
(Started working & living in community)	(1)	(47)
(Pending nomination or arrival to community)	(1)	(43)

*Number may not be fully representative of candidate interest, as the County may not hear from every interested candidate who applies to the employer directly.



Public Works Director of Infrastructure Report April 2, 2024

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Graders

- Minimal blading of gravel roads.
- Operators have been working in the shop, bridge maintenance, and doing tree removal along roads and municipal reserves.

Gravel

- Working out of the River Valley gravel pit, we are gravelling 2024 road maintenance projects with County forces.

Mulching

- Working on Range Road 41 between Township Road 590 and Highway 654, cutting back overhanging branches and trees. This road is planned as a shoulder pull project in 2024.
- On March 25, 2024, equipment operator reported that the excavator had fuel stolen and damage to the fuel tank. Necessary repairs were made to excavator. Reported to County CPO & RCMP.

Bridge Maintenance

- Treated timber bridge on Range Road 43A north of Township Road 604 required the bridge rail posts to be repaired. Struts under the bridge were severely bowed from backwall pressure and needed to be upgraded to larger beams and replaced.

Frozen Culverts

- Work took place in hamlets and subdivisions removing snowbanks and steaming culverts to help ensure the flow of spring runoff is maintained.
- We have had several frozen culverts show up throughout the County, but less effort required than previous year.

Road Construction

- Conversations with landowners on proposed construction project have been taking place and the agreements are being developed.

Klondike Park

- March 22, 2024 - meeting with LEPA to share ideas on how to improve the Interpretive Building. Local contractors have been contacted to provide input and pricing of the new build.

Road Bans

- Effective March 15, 2024, road bans have been put in place.

Seasonal Staff

- Interviewing candidates to fill the PW seasonal staff positions

Labour

- Tree removal, sign repairs, bridge repairs and transfer station maintenance.

Airport

- Couch was replaced at the airport terminal building as per committee and budget.

Shop

- Completing commercial vehicle inspections and repairs on commercial trucks.
- Removing snow equipment from graders, converting sander/snowplow truck over to gravel box. One sand/snowplow truck will remain until later in April.
- All other repairs and maintenance as required.

Utilities

- New controllers have been installed at the lagoon gates, have been tested and are working well.
- Chlorine monitoring equipment has been recertified.
- All other testing and monitoring are being carried out as per normal operations.



COUNTY OF BARRHEAD NO. 11
 CASH, INVESTMENTS, & TAXES RECEIVABLE
 February 29, 2024



	February YTD 2024	February YTD 2023
CASH:		
On Hand	\$300	\$300
Deposits	304,643	239,755
Disbursements	162,203	63,306
Savings	4,596,242	3,989,078
Tax Trust	23,486	22,308
Municipal Reserve	528,967	490,728
SHORT TERM DEPOSITS:		
31 day Notice	11,399	1,631,587
60 day Notice	1,403,702	2,769,793
90 day Notice	7,587,136	11,051,082
Total Cash and Temporary Investments	14,618,077	20,257,938
INVESTMENTS		
Term Deposits	2,205,085	2,074,484
Funds Held In Trust	1,584,742	1,510,430
Other Investments	13,048	10,034
Total Investments	3,802,875	3,594,949
TAXES AND GRANTS IN LIEU RECEIVABLE:		
Current	(393,780)	(324,794)
Arrears	543,176	663,429
Forfeited Land	4,719	4,719
	154,115	343,355
Allowance for Uncollectible Taxes	(100,000)	(100,000)
Total Taxes & Grants in Lieu Receivable	54,115	243,355
# of Tax Rolls on TIPP	315	252



Payment Issued
For Month ended February 28, 2024

Vendor ID	Vendor Name	Document Date	Document Number	Document Amount	Voided
ALBE015	Alberta Urban Municipalities Association	2/5/2024	911447	1,386.00	No
BARR029	Barrhead Plumbing & Heating	2/5/2024	911448	1,394.74	No
BARR033	Barrhead Registries	2/5/2024	911449	28.00	No
BORE001	Boreal Horticultural Services Ltd.	2/5/2024	911450	14,292.18	No
GOVE004	Government of Alberta - Environment & Parks	2/5/2024	911451	681.70	No
GOVE009	Government of Alberta - Assessment Services	2/5/2024	911452	18.58	No
HAMI001	Hamilton, Christina	2/5/2024	911453	84.00	No
HOUS001	House Of Print	2/5/2024	911454	414.75	No
HUIS001	Huisman, Grace	2/5/2024	911455	1,917.65	No
INDI002	Indigo Counselling and Consulting	2/5/2024	911456	658.00	No
JIFF001	Jiffy Construction Ltd.	2/5/2024	911457	14,070.00	No
LACL002	Lac La Biche County	2/5/2024	911458	315.00	No
LAWS001	Lawson Products Inc.	2/5/2024	911459	2,350.01	No
PERS001	Personal Protection Systems Inc.	2/5/2024	911460	892.50	No
PIER001	Piercy, Paula	2/5/2024	911461	21.52	No
PRAI001	Prairie Battery	2/5/2024	911462	377.10	No
SOCI001	Society of Local Government Managers of Alberta	2/5/2024	911463	425.00	No
SURM001	Surmont Sand & Gravel Ltd.	2/5/2024	911464	208,005.00	No
TOWN007	Town of Morinville	2/5/2024	911465	11,891.25	No
WEST011	Westlock County	2/5/2024	911466	1,510.30	No
GOVE002	Government of Alberta Land Titles	2/5/2024	911467	106.00	No
LOND001	London Life	2/5/2024	911468	250.00	Yes
ATHA001	Athabasca County	2/16/2024	911469	936.00	No
BARR039	Barrhead Street Festival Committee	2/16/2024	911470	2,500.00	No
BROW001	Brownlee LLP	2/16/2024	911471	4,024.13	No
EHRE002	Ehrenholz, Helmut	2/16/2024	911472	290.14	No
FNFS001	FNF Services Inc.	2/16/2024	911473	390.00	No
FOUN001	Fountain Tire (Barrhead)	2/16/2024	911474	423.85	No
GENT001	Gentry-Burton, Margaret	2/16/2024	911475	1,709.70	No
JOHN001	John Deere Financial	2/16/2024	911476	3,588.94	No
KTIL001	KTI Limited	2/16/2024	911477	1,249.61	No
LACL002	Lac La Biche County	2/16/2024	911478	393.75	No
LARS001	Larson, Stephanie	2/16/2024	911479	39.38	No

**Payment Issued
For Month ended February 28, 2024**

Vendor ID	Vendor Name	Document Date	Document Number	Document Amount	Voided
NEXT001	NEXT ARCHITECTURE INC.	2/16/2024	911480	5,145.00	No
NORT001	North End Auto Body	2/16/2024	911481	840.00	No
PADD001	Paddle River Golf & Country Club	2/16/2024	911482	2,500.00	No
PRAI001	Prairie Battery	2/16/2024	911483	82.67	No
SAFF001	Saffron Centre Ltd.	2/16/2024	911484	50.00	No
SCHA004	Schaffrick, Cheryl	2/16/2024	911485	39.38	No
SMOK001	Smoky Mountain Contracting Ltd.	2/16/2024	911486	324.00	No
SURM001	Surmont Sand & Gravel Ltd.	2/16/2024	911487	298,200.00	No
THEC003	The Central Alberta Crime Prevention Center	2/16/2024	911488	966.00	No
HAZE001	Hazel Bluff Community Ag Society	2/29/2024	911489	400.00	No
MEGA001	Mega Tech	2/29/2024	911490	1,516.74	No
VICT001	Victor Insurance Managers Inc.	2/2/2024	EFT000000001495	19,308.57	No
LOCA001	Local Authorities Pension Plan	2/2/2024	EFT000000001496	45,587.98	No
RECE001	Receiver General For Canada	2/5/2024	EFT000000001499	95,481.37	No
5969001	596947 Alberta Ltd.	2/6/2024	EFT000000001500	84.00	No
AACO001	AACPO	2/6/2024	EFT000000001501	375.00	No
ACKL001	Acklands Grainger	2/6/2024	EFT000000001502	594.59	No
ALBE025	Alberta Rural Municipal Administrators Association	2/6/2024	EFT000000001503	200.00	No
ALBE036	Alberta Airports Management Association	2/6/2024	EFT000000001504	200.00	No
ALTO001	Altogether Shredding Services	2/6/2024	EFT000000001505	84.00	No
ASSO002	Associated Engineering Alberta Ltd.	2/6/2024	EFT000000001506	658.85	No
AURI001	Auriga 2 Ltd.	2/6/2024	EFT000000001507	335.20	No
BARR012	Barrhead Building Products Ltd	2/6/2024	EFT000000001508	50.93	No
BARR030	Barrhead Public Library	2/6/2024	EFT000000001509	33,425.50	No
CERT002	Certified Tracking Solutions	2/6/2024	EFT000000001510	452.34	No
COUN004	Country Comfort Consulting Ltd.	2/6/2024	EFT000000001511	5,538.75	No
DIAM001	Diamond International Trucks	2/6/2024	EFT000000001512	334.81	No
EHRE001	Ehrenholz, Valerie	2/6/2024	EFT000000001513	176.43	No
GREG001	Gregg Distributors Ltd.	2/6/2024	EFT000000001514	1,455.90	No
INDI001	Indixio	2/6/2024	EFT000000001515	9,009.00	No
KETC001	Ketchum Manufacturing Inc.	2/6/2024	EFT000000001516	309.71	No
KLEI002	Kleinfeldt, Ronald	2/6/2024	EFT000000001517	247.84	No
LANE001	Lane, William	2/6/2024	EFT000000001518	242.08	No

**Payment Issued
For Month ended February 28, 2024**

Vendor ID	Vendor Name	Document Date	Document Number	Document Amount	Voided
LUKE001	Luke's Contract Hauling	2/6/2024	EFT000000001519	4,300.01	No
MCLE001	McLean's Auto Parts LTD.	2/6/2024	EFT000000001520	124.57	No
NSCM001	NSC Minerals Ltd.	2/6/2024	EFT000000001521	23,248.32	No
OYAR001	Oyarzun, Debbie	2/6/2024	EFT000000001522	749.85	No
PEMB002	Pembina Hills School Division	2/6/2024	EFT000000001523	2,458.74	No
PREU001	Preugschas, Walter	2/6/2024	EFT000000001524	622.80	No
PROP002	Properzi, Paul	2/6/2024	EFT000000001525	159.60	No
PURE001	Pure Glass	2/6/2024	EFT000000001526	315.00	No
REDL002	Red Lion Express Inc.	2/6/2024	EFT000000001527	392.23	No
REID001	Reid's Kitchen	2/6/2024	EFT000000001528	282.95	No
RMAI001	RMA Insurance	2/6/2024	EFT000000001529	115.36	No
SHAZ001	Shazel Cleaning	2/6/2024	EFT000000001530	567.00	No
SMAL001	Small Power Ltd.	2/6/2024	EFT000000001531	264.12	No
THOM003	Thomas Trenching Services Ltd.	2/6/2024	EFT000000001532	9,719.33	No
TOMC001	TomCat Sales & Rentals	2/6/2024	EFT000000001533	1,081.08	No
TOWN001	Town of Barrhead	2/6/2024	EFT000000001534	90,355.41	No
UFAC001	UFA Co-operative Limited	2/6/2024	EFT000000001535	167.99	No
UNIO001	Union Tractor Ltd.	2/6/2024	EFT000000001536	504.46	No
WEST007	Western Star Trucks	2/6/2024	EFT000000001537	586.40	No
YELL001	Yellowhead Regional Library	2/6/2024	EFT000000001538	14,791.15	No
NEER003	Neerlandia Co-op Association	2/9/2024	EFT000000001539	2,002.98	No
PEMB004	Pembina West Co-op	2/9/2024	EFT000000001540	23,520.39	No
MYHS100	MYHSA	2/2/2024	EFT000000001541	2.33	No
MYHS100	MYHSA	2/7/2024	EFT000000001542	433.60	No
DIRE001	Direct Energy Business	2/5/2024	EFT000000001543	3,504.32	No
PITN002	Pitney Works	2/14/2024	EFT000000001544	8,400.00	No
AMSC002	AMSC (BMO PCARD)	2/14/2024	EFT000000001545	9,451.04	No
BARR032	Barrhead Regional Water Commission	2/14/2024	EFT000000001546	8,727.59	No
CERT002	Certified Tracking Solutions	2/14/2024	EFT000000001547	236.78	No
CLEA002	Clearwest Solutions	2/14/2024	EFT000000001548	203.70	No
DROZ001	Drozd, Doug	2/14/2024	EFT000000001549	128.80	No
LANE001	Lane, William	2/14/2024	EFT000000001550	215.60	No
BARR019	Barrhead Electric Ltd.	2/14/2024	EFT000000001551	290.59	No

**Payment Issued
For Month ended February 28, 2024**

Vendor ID	Vendor Name	Document Date	Document Number	Document Amount	Voided
COUN004	Country Comfort Consulting Ltd.	2/14/2024	EFT000000001552	2,848.13	No
CANO001	Canoe Procurement Group of Canada	2/14/2024	EFT000000001553	35,098.01	No
LOND001	London Life	2/14/2024	EFT000000001554	250.00	No
PEMB004	Pembina West Co-op	2/14/2024	EFT000000001555	1,058.50	No
BELL001	Bell Canada	2/1/2024	EFT000000001556	720.55	No
BELL001	Bell Canada	2/16/2024	EFT000000001557	698.88	No
MYHS100	MYHSA	2/14/2024	EFT000000001558	428.15	No
BELL001	Bell Canada	2/20/2024	EFT000000001559	722.18	No
BELL001	Bell Canada	2/20/2024	EFT000000001560	741.52	No
BELL001	Bell Canada	2/1/2024	EFT000000001561	763.14	No
1737001	1737069 Alberta Ltd.	2/21/2024	EFT000000001562	2,838.41	No
BUMP001	Bumper to Bumper Anderson Auto and Supplies Ltd.	2/21/2024	EFT000000001563	157.06	No
CENT002	Central Square Canada Software Inc	2/21/2024	EFT000000001564	3,087.00	No
CLEA001	Clear Tech Industries Inc.	2/21/2024	EFT000000001565	362.49	No
EAGL001	Eagle Alloys Ltd.	2/21/2024	EFT000000001566	3,025.57	No
GREAO01	Great West Newspapers LP	2/21/2024	EFT000000001567	952.35	No
GREG001	Gregg Distributors Ltd.	2/21/2024	EFT000000001568	485.43	No
GRIZ001	Grizzly Trail Motors Ltd.	2/21/2024	EFT000000001569	629.22	No
HAYW001	Hayworth Equipment Sales	2/21/2024	EFT000000001570	1,301.70	No
JAEG002	Jaeger, Chelsea	2/21/2024	EFT000000001571	13.64	No
LUKE001	Luke's Contract Hauling	2/21/2024	EFT000000001572	1,134.00	No
NSCM001	NSC Minerals Ltd.	2/21/2024	EFT000000001573	15,416.54	No
ROAD001	Roadata Services Ltd.	2/21/2024	EFT000000001574	1,825.95	No
SMAL001	Small Power Ltd.	2/21/2024	EFT000000001575	103.90	No
STEP001	Stephani Motors Ltd.	2/21/2024	EFT000000001576	1,261.99	No
TOOL002	Tool Solutions Ltd.	2/21/2024	EFT000000001577	373.74	No
TSTC001	TST Canada	2/21/2024	EFT000000001578	19.95	No
XERO100	Xerox Canada Ltd.	2/21/2024	EFT000000001579	217.94	No
DIAM001	Diamond International Trucks	2/21/2024	EFT000000001580	120.27	No
MCLE001	McLean's Auto Parts LTD.	2/21/2024	EFT000000001581	426.27	No
ACKL001	Acklands Grainger	2/26/2024	EFT000000001582	163.74	No
CARD001	Card, Lisa	2/26/2024	EFT000000001583	72.66	No
EHRE001	Ehrenholz, Valerie	2/26/2024	EFT000000001584	1,870.61	No

Payment Issued
For Month ended February 28, 2024

Vendor ID	Vendor Name	Document Date	Document Number	Document Amount	Voided
GIRA001	Girard, Trent	2/26/2024	EFT000000001585	350.00	No
GREG001	Gregg Distributors Ltd.	2/26/2024	EFT000000001586	3,519.12	No
JESP001	Jespersen, Lorrie	2/26/2024	EFT000000001587	374.14	No
PURE001	Pure Glass	2/26/2024	EFT000000001588	672.00	No
TOWN001	Town of Barrhead	2/26/2024	EFT000000001589	19,487.25	No
MYHS100	MYHSA	2/28/2024	EFT000000001590	917.54	No
XERO100	Xerox Canada Ltd.	2/29/2024	EFT000000001594	361.27	No
VOIDED Payments				-	250.00
Payments Issued				1,113,396.32	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Summary of All Units
 For the Two Months Ending February 29, 2024



	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
Municipal taxes	-	-	-	0.00%	-	\$12,273,073
Local improvement levy	-	-	-	0.00%	-	21,885
Aggregate levy	-	-	-	0.00%	-	72,880
User fees and sale of goods	129,996	-	(129,996)	0.00%	99,337	1,122,059
Rental income	13,749	-	(13,749)	0.00%	8,864	72,916
Allocation for in-house equip Rental	-	-	-	0.00%	280	740,638
Penalties and costs on taxes	-	-	-	0.00%	-	139,821
Licenses, permits and fees	8,185	-	(8,185)	0.00%	900	14,972
Returns on investment	140,276	-	(140,276)	0.00%	120,429	899,436
Other governments transfer for operating	535,556	-	(535,556)	0.00%	17,753	1,760,944
Other revenue	10,307	-	(10,307)	0.00%	12,244	160,217
Drawn from unrestricted reserves	-	-	-	0.00%	-	174,303
Drawn from operating reserves	19,400	-	(19,400)	0.00%	1,250	196,599
Contribution from capital program	-	-	-	0.00%	1,650	22,902
TOTAL REVENUE	857,469	-	(857,469)	0.00%	262,708	17,672,645
EXPENDITURES						
Salaries and benefits	690,259	-	(690,259)	0.00%	603,190	4,089,895
Materials, goods, supplies	228,098	-	(228,098)	0.00%	162,100	2,603,296
Utilities	14,245	-	(14,245)	0.00%	1,508	124,683
Contracted and general services	243,524	-	(243,524)	0.00%	200,912	1,918,416
Purchases from other governments	17,353	-	(17,353)	0.00%	12,388	368,318
Transfer to other governments	19,287	-	(19,287)	0.00%	25,955	1,132,785
Transfer to individuals and organizations	4,750	-	(4,750)	0.00%	1,250	89,798
Transfer to local boards and agencies	47,631	-	(47,631)	0.00%	47,122	165,523
Interest on long term debt	-	-	-	0.00%	-	114,459
Principal payment for debenture	-	-	-	0.00%	-	167,303
Provision for allowances	-	-	-	0.00%	-	(365,100)
Bank charges and short term interest	381	-	(381)	0.00%	228	1,344
Tax cancellations	-	-	-	0.00%	-	17,414
Other expenditures	0	-	0	0.00%	0	2,068
Requisitions	-	-	-	0.00%	-	2,774,231
Transfer to operating reserves	-	-	-	0.00%	-	279,180
Transfer to capital reserves	5,401	-	(5,401)	0.00%	2,258	3,340,491
Transfer to capital program	-	-	-	0.00%	-	848,542
TOTAL EXPENDITURES	1,270,930	-	(1,270,930)	0.00%	1,056,910	17,672,645
NET COST / (REVENUE):	413,461	-	(413,461)	0.00%	794,202	0
NET COST - OPERATING FUND	427,460	-	(427,460)	0.00%	794,845	(4,074,409)
NET COST - RESERVE FUND	(13,999)	-	13,999	0.00%	1,008	3,248,768
NET COST - CAPITAL FUND	-	-	-	0.00%	(1,650)	825,641



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 GENERAL GOVERNMENT
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
Municipal taxes	-	-	-	0.00%	-	\$12,273,073
Penalties and costs on taxes	-	-	-	0.00%	-	139,821
Returns on investment	135,702	-	(135,702)	0.00%	120,429	824,175
Other revenue	-	-	-	0.00%	-	1,940
Drawn from unrestricted reserves	-	-	-	0.00%	-	167,303
Drawn from operating reserves	-	-	-	0.00%	-	142,201
TOTAL REVENUE	135,702	-	(135,702)	0.00%	120,429	13,548,514
EXPENDITURES						
Tax cancellations	-	-	-	0.00%	-	17,414
Other expenditures	-	-	-	0.00%	-	2,068
Requisitions	-	-	-	0.00%	-	2,774,231
Transfer to operating reserves	-	-	-	0.00%	-	167,303
Transfer to capital reserves	-	-	-	0.00%	-	50,000
TOTAL EXPENDITURES	-	-	-	0.00%	-	3,011,016
NET COST / (REVENUE):	(135,702)	-	135,702	0.00%	(120,429)	(10,537,498)
NET COST - OPERATING FUND	(135,702)	-	135,702	0.00%	(120,429)	(10,445,298)
NET COST - RESERVE FUND	-	-	-	0.00%	-	(92,201)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 General Municipal
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
Penalties and costs on taxes	-	-	-	0.00%	-	\$139,821
Returns on investment	135,702	-	(135,702)	0.00%	120,429	824,175
Drawn from unrestricted reserves	-	-	-	0.00%	-	167,303
Drawn from operating reserves	-	-	-	0.00%	-	142,201
TOTAL REVENUE	135,702	-	(135,702)	0.00%	120,429	1,273,501
EXPENDITURES						
Transfer to operating reserves	-	-	-	0.00%	-	167,303
Transfer to capital reserves	-	-	-	0.00%	-	50,000
TOTAL EXPENDITURES	-	-	-	0.00%	-	217,303
NET COST / (REVENUE):	(135,702)	-	135,702	0.00%	(120,429)	(1,056,198)
NET COST - OPERATING FUND	(135,702)	-	135,702	0.00%	(120,429)	(963,997)
NET COST - RESERVE FUND	-	-	-	0.00%	-	(92,201)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Tax & Requisitions
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
Municipal taxes	-	-	-	0.00%	-	\$12,273,073
Other revenue	-	-	-	0.00%	-	1,940
TOTAL REVENUE	-	-	-	0.00%	-	12,275,013
EXPENDITURES						
Tax cancellations	-	-	-	0.00%	-	17,414
Other expenditures	-	-	-	0.00%	-	2,068
Requisitions	-	-	-	0.00%	-	2,774,231
TOTAL EXPENDITURES	-	-	-	0.00%	-	2,793,712
NET COST / (REVENUE):	-	-	-	0.00%	-	(9,481,301)
NET COST - OPERATING FUND	-	-	-	0.00%	-	(9,481,301)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 ADMINISTRATION & LEGISLATIVE
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	%	February 2023 YTD	PY (2023)
REVENUE						
User fees and sale of goods	\$4,136	-	(\$4,136)	0.00%	\$1,443	\$12,494
Other governments transfer for operating	-	-	-	0.00%	-	87,558
Other revenue	2,979	-	(2,979)	0.00%	3,689	55,442
Drawn from operating reserves	-	-	-	0.00%	-	3,339
TOTAL REVENUE	7,115	-	(7,115)	0.00%	5,132	158,833
EXPENDITURES						
Salaries and benefits	223,853	-	(223,853)	0.00%	193,229	1,192,404
Materials, goods, supplies	28,979	-	(28,979)	0.00%	36,998	50,812
Utilities	2,042	-	(2,042)	0.00%	304	14,143
Contracted and general services	50,506	-	(50,506)	0.00%	49,266	493,600
Bank charges and short term interest	381	-	(381)	0.00%	228	1,344
Transfer to operating reserves	-	-	-	0.00%	-	6,790
Transfer to capital reserves	-	-	-	0.00%	-	597,000
TOTAL EXPENDITURES	305,760	-	(305,760)	0.00%	280,025	2,356,093
NET COST / (REVENUE):	298,646	-	(298,646)	0.00%	274,893	2,197,260
NET COST - OPERATING FUND	298,646	-	(298,646)	0.00%	274,893	1,596,809
NET COST - RESERVE FUND	-	-	-	0.00%	-	600,451



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Legislative
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
Other revenue	\$898	-	(\$898)	0.00%	\$728	\$6,725
TOTAL REVENUE	898	-	(898)	0.00%	728	6,725
EXPENDITURES						
Salaries and benefits	49,129	-	(49,129)	0.00%	44,379	276,680
Materials, goods, supplies	-	-	-	0.00%	761	884
Contracted and general services	5,008	-	(5,008)	0.00%	5,943	27,052
Transfer to operating reserves	-	-	-	0.00%	-	161
TOTAL EXPENDITURES	54,137	-	(54,137)	0.00%	51,082	304,777
NET COST / (REVENUE):	53,239	-	(53,239)	0.00%	50,354	298,051
NET COST - OPERATING FUND	53,239	-	(53,239)	0.00%	50,354	297,891
NET COST - RESERVE FUND	-	-	-	0.00%	-	161



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Administration
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	%	February 2023 YTD	PY (2023)
REVENUE						
User fees and sale of goods	\$4,136	-	(\$4,136)	0.00%	\$1,443	\$12,494
Other governments transfer for operating	-	-	-	0.00%	-	87,558
Other revenue	2,081	-	(2,081)	0.00%	2,962	48,717
Drawn from operating reserves	-	-	-	0.00%	-	3,339
TOTAL REVENUE	6,217	-	(6,217)	0.00%	4,405	152,108
EXPENDITURES						
Salaries and benefits	174,724	-	(174,724)	0.00%	148,851	915,723
Materials, goods, supplies	28,979	-	(28,979)	0.00%	36,237	49,928
Utilities	2,042	-	(2,042)	0.00%	304	14,143
Contracted and general services	45,498	-	(45,498)	0.00%	43,323	466,548
Bank charges and short term interest	381	-	(381)	0.00%	228	1,344
Transfer to operating reserves	-	-	-	0.00%	-	4,130
Transfer to capital reserves	-	-	-	0.00%	-	597,000
TOTAL EXPENDITURES	251,624	-	(251,624)	0.00%	228,943	2,048,816
NET COST / (REVENUE):	245,407	-	(245,407)	0.00%	224,538	1,896,709
NET COST - OPERATING FUND	245,407	-	(245,407)	0.00%	224,538	1,298,918
NET COST - RESERVE FUND	-	-	-	0.00%	-	597,791



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Elections & Plebiscites
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
EXPENDITURES						
Transfer to operating reserves	-	-	-	0.00%	-	\$2,500
TOTAL EXPENDITURES	-	-	-	0.00%	-	2,500
NET COST / (REVENUE):	-	-	-	0.00%	-	2,500
NET COST - RESERVE FUND	-	-	-	0.00%	-	2,500



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 PROTECTIVE SERVICES
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
User fees and sale of goods	\$5,075	-	(\$5,075)	0.00%	-	\$121,413
Licenses, permits and fees	1,235	-	(1,235)	0.00%	100	3,572
Other governments transfer for operating	-	-	-	0.00%	-	218,939
Other revenue	-	-	-	0.00%	-	9,265
Drawn from operating reserves	-	-	-	0.00%	-	521
TOTAL REVENUE	6,310	-	(6,310)	0.00%	100	353,711
EXPENDITURES						
Salaries and benefits	24,858	-	(24,858)	0.00%	1,450	41,989
Materials, goods, supplies	5,945	-	(5,945)	0.00%	773	11,097
Contracted and general services	14,417	-	(14,417)	0.00%	2,129	20,836
Purchases from other governments	8,625	-	(8,625)	0.00%	2,800	227,576
Transfer to other governments	-	-	-	0.00%	7,080	612,958
Transfer to individuals and organizations	-	-	-	0.00%	-	8,500
Transfer to operating reserves	-	-	-	0.00%	-	36,265
Transfer to capital reserves	-	-	-	0.00%	-	331,556
TOTAL EXPENDITURES	53,845	-	(53,845)	0.00%	14,232	1,290,779
NET COST / (REVENUE):	47,534	-	(47,534)	0.00%	14,132	937,067
NET COST - OPERATING FUND	47,534	-	(47,534)	0.00%	14,132	569,767
NET COST - RESERVE FUND	-	-	-	0.00%	-	367,300



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Enhanced Policing Services / Prior Year SRO
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
Other governments transfer for operating	-	-	-	0.00%	-	\$173,159
TOTAL REVENUE	-	-	-	0.00%	-	173,159
EXPENDITURES						
Transfer to other governments	-	-	-	0.00%	-	373,109
Transfer to individuals and organizations	-	-	-	0.00%	-	1,000
TOTAL EXPENDITURES	-	-	-	0.00%	-	374,109
NET COST / (REVENUE):	-	-	-	0.00%	-	200,950
NET COST - OPERATING FUND	-	-	-	0.00%	-	200,950



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Fire Services
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
User fees and sale of goods	\$5,075	-	(\$5,075)	0.00%	-	\$121,246
Other governments transfer for operating	-	-	-	0.00%	-	34,987
TOTAL REVENUE	5,075	-	(5,075)	0.00%	-	156,233
EXPENDITURES						
Salaries and benefits	7	-	(7)	0.00%	-	578
Contracted and general services	-	-	-	0.00%	-	29
Purchases from other governments	8,625	-	(8,625)	0.00%	2,800	227,576
Transfer to other governments	-	-	-	0.00%	-	186,175
Transfer to operating reserves	-	-	-	0.00%	-	25,000
Transfer to capital reserves	-	-	-	0.00%	-	256,556
TOTAL EXPENDITURES	8,632	-	(8,632)	0.00%	2,800	695,913
NET COST / (REVENUE):	3,557	-	(3,557)	0.00%	2,800	539,680
NET COST - OPERATING FUND	3,557	-	(3,557)	0.00%	2,800	258,124
NET COST - RESERVE FUND	-	-	-	0.00%	-	281,556



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Disaster Services
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
EXPENDITURES						
Salaries and benefits	\$1,316	-	(\$1,316)	0.00%	\$1,450	\$7,762
Materials, goods, supplies	-	-	-	0.00%	-	52
Contracted and general services	276	-	(276)	0.00%	295	1,179
Transfer to operating reserves	-	-	-	0.00%	-	2,000
TOTAL EXPENDITURES	<u>1,592</u>	<u>-</u>	<u>(1,592)</u>	<u>0.00%</u>	<u>1,745</u>	<u>10,993</u>
NET COST / (REVENUE):	1,592	-	(1,592)	0.00%	1,745	10,993
NET COST - OPERATING FUND	1,592	-	(1,592)	0.00%	1,745	8,993
NET COST - RESERVE FUND	-	-	-	0.00%	-	2,000



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 By-Law Enforcement
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
Licenses, permits and fees	\$1,235	-	(\$1,235)	0.00%	\$100	\$3,572
TOTAL REVENUE	1,235	-	(1,235)	0.00%	100	3,572
EXPENDITURES						
Salaries and benefits	15,844	-	(15,844)	0.00%	-	5,095
Materials, goods, supplies	4,791	-	(4,791)	0.00%	-	7,733
Contracted and general services	9,505	-	(9,505)	0.00%	660	3,576
Transfer to other governments	-	-	-	0.00%	7,080	53,674
Transfer to capital reserves	-	-	-	0.00%	-	75,000
TOTAL EXPENDITURES	30,141	-	(30,141)	0.00%	7,740	145,079
NET COST / (REVENUE):	28,906	-	(28,906)	0.00%	7,640	141,507
NET COST - OPERATING FUND	28,906	-	(28,906)	0.00%	7,640	66,507
NET COST - RESERVE FUND	-	-	-	0.00%	-	75,000



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Ambulance Services
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
EXPENDITURES						
Transfer to individuals and organizations	-	-	-	0.00%	-	\$7,500
TOTAL EXPENDITURES	-	-	-	0.00%	-	7,500
NET COST / (REVENUE):	-	-	-	0.00%	-	7,500
NET COST - OPERATING FUND	-	-	-	0.00%	-	7,500



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Safety Program
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
Other revenue	-	-	-	0.00%	-	\$9,265
Drawn from operating reserves	-	-	-	0.00%	-	521
TOTAL REVENUE	-	-	-	0.00%	-	9,787
EXPENDITURES						
Salaries and benefits	7,691	-	(7,691)	0.00%	-	26,515
Materials, goods, supplies	876	-	(876)	0.00%	773	3,312
Contracted and general services	559	-	(559)	0.00%	714	6,552
Transfer to operating reserves	-	-	-	0.00%	-	9,265
TOTAL EXPENDITURES	9,126	-	(9,126)	0.00%	1,487	45,644
NET COST / (REVENUE):	9,126	-	(9,126)	0.00%	1,487	35,857
NET COST - OPERATING FUND	9,126	-	(9,126)	0.00%	1,487	27,113
NET COST - RESERVE FUND	-	-	-	0.00%	-	8,744



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Barrhead and Regional Crime Coalition (BARCC)
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
User fees and sale of goods	-	-	-	0.00%	-	\$167
Other governments transfer for operating	-	-	-	0.00%	-	10,793
TOTAL REVENUE	-	-	-	0.00%	-	10,960
EXPENDITURES						
Salaries and benefits	-	-	-	0.00%	-	2,040
Materials, goods, supplies	278	-	(278)	0.00%	-	-
Contracted and general services	4,077	-	(4,077)	0.00%	460	9,500
TOTAL EXPENDITURES	4,354	-	(4,354)	0.00%	460	11,540
NET COST / (REVENUE):	4,354	-	(4,354)	0.00%	460	580
NET COST - OPERATING FUND	4,354	-	(4,354)	0.00%	460	580



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 TRANSPORTATION SERVICES
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	%	February 2023 YTD	PY (2023)
REVENUE						
Aggregate levy	-	-	-	0.00%	-	\$72,880
User fees and sale of goods	13,154	-	(13,154)	0.00%	18,887	399,259
Rental income	8,160	-	(8,160)	0.00%	8,000	11,075
Allocation for in-house equip Rental	-	-	-	0.00%	280	740,638
Returns on investment	-	-	-	0.00%	-	4,135
Other governments transfer for operating	535,556	-	(535,556)	0.00%	4,253	993,586
Other revenue	-	-	-	0.00%	-	63,080
TOTAL REVENUE	556,870	-	(556,870)	0.00%	31,419	2,284,653
EXPENDITURES						
Salaries and benefits	331,548	-	(331,548)	0.00%	311,411	2,127,618
Materials, goods, supplies	170,431	-	(170,431)	0.00%	103,889	2,313,584
Utilities	9,470	-	(9,470)	0.00%	993	82,459
Contracted and general services	100,452	-	(100,452)	0.00%	101,295	1,045,148
Transfer to operating reserves	-	-	-	0.00%	-	25,000
Transfer to capital reserves	-	-	-	0.00%	-	1,590,606
Transfer to capital program	-	-	-	0.00%	-	848,542
TOTAL EXPENDITURES	611,901	-	(611,901)	0.00%	517,587	8,032,957
NET COST / (REVENUE):	55,031	-	(55,031)	0.00%	486,168	5,748,304
NET COST - OPERATING FUND	55,031	-	(55,031)	0.00%	486,168	3,284,156
NET COST - RESERVE FUND	-	-	-	0.00%	-	1,615,606
NET COST - CAPITAL FUND	-	-	-	0.00%	-	848,542



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Public Works
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	%	February 2023 YTD	PY (2023)
REVENUE						
Aggregate levy	-	-	-	0.00%	-	\$72,880
User fees and sale of goods	13,154	-	(13,154)	0.00%	18,887	399,259
Allocation for in-house equip Rental	-	-	-	0.00%	280	740,638
Returns on investment	-	-	-	0.00%	-	4,135
Other governments transfer for operating	531,226	-	(531,226)	0.00%	-	988,226
Other revenue	-	-	-	0.00%	-	54,240
TOTAL REVENUE	544,380	-	(544,380)	0.00%	19,167	2,259,378
EXPENDITURES						
Salaries and benefits	331,548	-	(331,548)	0.00%	311,411	2,125,618
Materials, goods, supplies	170,431	-	(170,431)	0.00%	103,889	2,310,739
Utilities	8,924	-	(8,924)	0.00%	1,048	78,235
Contracted and general services	97,628	-	(97,628)	0.00%	98,175	1,023,581
Transfer to operating reserves	-	-	-	0.00%	-	25,000
Transfer to capital reserves	-	-	-	0.00%	-	1,572,606
Transfer to capital program	-	-	-	0.00%	-	848,542
TOTAL EXPENDITURES	608,531	-	(608,531)	0.00%	514,524	7,984,322
NET COST / (REVENUE):	64,151	-	(64,151)	0.00%	495,357	5,724,944
NET COST - OPERATING FUND	64,151	-	(64,151)	0.00%	495,357	3,278,796
NET COST - RESERVE FUND	-	-	-	0.00%	-	1,597,606
NET COST - CAPITAL FUND	-	-	-	0.00%	-	848,542



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Airport Services
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
Rental income	\$8,160	-	(\$8,160)	0.00%	\$8,000	\$11,075
Other governments transfer for operating	4,330	-	(4,330)	0.00%	4,253	5,360
Other revenue	-	-	-	0.00%	-	8,840
TOTAL REVENUE	12,490	-	(12,490)	0.00%	12,253	25,275
EXPENDITURES						
Salaries and benefits	-	-	-	0.00%	-	2,000
Materials, goods, supplies	-	-	-	0.00%	-	2,845
Utilities	546	-	(546)	0.00%	(55)	4,224
Contracted and general services	2,824	-	(2,824)	0.00%	3,119	21,566
Transfer to capital reserves	-	-	-	0.00%	-	18,000
TOTAL EXPENDITURES	3,370	-	(3,370)	0.00%	3,064	48,635
NET COST / (REVENUE):	(9,120)	-	9,120	0.00%	(9,189)	23,360
NET COST - OPERATING FUND	(9,120)	-	9,120	0.00%	(9,189)	5,360
NET COST - RESERVE FUND	-	-	-	0.00%	-	18,000



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 UTILITIES AND WASTE MANAGEMENT
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	%	February 2023 YTD	PY (2023)
REVENUE						
Local improvement levy	-	-	-	0.00%	-	\$21,885
User fees and sale of goods	50,191	-	(50,191)	0.00%	47,539	409,787
Rental income	4,849	-	(4,849)	0.00%	514	40,216
Returns on investment	-	-	-	0.00%	-	42,587
Contribution from capital program	-	-	-	0.00%	1,650	22,902
TOTAL REVENUE	55,040	-	(55,040)	0.00%	49,704	537,377
EXPENDITURES						
Salaries and benefits	12,299	-	(12,299)	0.00%	21,105	143,864
Materials, goods, supplies	2,786	-	(2,786)	0.00%	1,981	56,557
Utilities	2,723	-	(2,723)	0.00%	211	23,945
Contracted and general services	36,486	-	(36,486)	0.00%	23,832	159,419
Purchases from other governments	8,728	-	(8,728)	0.00%	9,588	140,742
Transfer to other governments	-	-	-	0.00%	-	84,516
Provision for allowances	-	-	-	0.00%	-	(365,100)
Transfer to capital reserves	-	-	-	0.00%	-	702,542
TOTAL EXPENDITURES	63,022	-	(63,022)	0.00%	56,716	946,485
NET COST / (REVENUE):	7,982	-	(7,982)	0.00%	7,013	409,108
NET COST - OPERATING FUND	7,982	-	(7,982)	0.00%	8,663	(270,532)
NET COST - RESERVE FUND	-	-	-	0.00%	-	702,542
NET COST - CAPITAL FUND	-	-	-	0.00%	(1,650)	(22,902)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Water & Sewer Utility Holders
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
Local improvement levy	-	-	-	0.00%	-	\$21,885
User fees and sale of goods	46,301	-	(46,301)	0.00%	46,125	308,340
Rental income	4,849	-	(4,849)	0.00%	514	40,216
Returns on investment	-	-	-	0.00%	-	42,587
TOTAL REVENUE	51,150	-	(51,150)	0.00%	46,639	413,028
EXPENDITURES						
Salaries and benefits	7,803	-	(7,803)	0.00%	12,748	74,872
Materials, goods, supplies	2,370	-	(2,370)	0.00%	1,186	23,469
Utilities	2,092	-	(2,092)	0.00%	210	19,849
Contracted and general services	15,372	-	(15,372)	0.00%	5,216	43,825
Purchases from other governments	7,952	-	(7,952)	0.00%	8,761	130,168
Transfer to capital reserves	-	-	-	0.00%	-	128,996
TOTAL EXPENDITURES	35,588	-	(35,588)	0.00%	28,121	421,180
NET COST / (REVENUE):	(15,561)	-	15,561	0.00%	(18,518)	8,152
NET COST - OPERATING FUND	(15,561)	-	15,561	0.00%	(18,518)	(120,845)
NET COST - RESERVE FUND	-	-	-	0.00%	-	128,996



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Truck Fill
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
User fees and sale of goods	\$2,562	-	(\$2,562)	0.00%	\$1,415	\$22,545
TOTAL REVENUE	2,562	-	(2,562)	0.00%	1,415	22,545
EXPENDITURES						
Salaries and benefits	181	-	(181)	0.00%	202	1,206
Materials, goods, supplies	-	-	-	0.00%	-	298
Utilities	231	-	(231)	0.00%	0	1,468
Contracted and general services	244	-	(244)	0.00%	237	5,872
Purchases from other governments	776	-	(776)	0.00%	827	7,574
Transfer to capital reserves	-	-	-	0.00%	-	6,127
TOTAL EXPENDITURES	1,431	-	(1,431)	0.00%	1,266	22,545
NET COST / (REVENUE):	(1,131)	-	1,131	0.00%	(149)	-
NET COST - OPERATING FUND	(1,131)	-	1,131	0.00%	(149)	(6,127)
NET COST - RESERVE FUND	-	-	-	0.00%	-	6,127



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Lagoons
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
User fees and sale of goods	\$1,328	-	(\$1,328)	0.00%	-	\$76,052
Contribution from capital program	-	-	-	0.00%	1,650	17,250
TOTAL REVENUE	1,328	-	(1,328)	0.00%	1,650	93,302
EXPENDITURES						
Salaries and benefits	1,049	-	(1,049)	0.00%	1,170	8,826
Materials, goods, supplies	-	-	-	0.00%	-	669
Utilities	401	-	(401)	0.00%	1	2,627
Contracted and general services	261	-	(261)	0.00%	1,868	17,760
Purchases from other governments	-	-	-	0.00%	-	3,000
Transfer to capital reserves	-	-	-	0.00%	-	60,419
TOTAL EXPENDITURES	1,710	-	(1,710)	0.00%	3,039	93,302
NET COST / (REVENUE):	382	-	(382)	0.00%	1,389	-
NET COST - OPERATING FUND	382	-	(382)	0.00%	3,039	(43,169)
NET COST - RESERVE FUND	-	-	-	0.00%	-	60,419
NET COST - CAPITAL FUND	-	-	-	0.00%	(1,650)	(17,250)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 General Utility Services
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
EXPENDITURES						
Salaries and benefits	\$3,266	-	(\$3,266)	0.00%	\$5,459	\$23,140
Materials, goods, supplies	292	-	(292)	0.00%	462	1,773
Contracted and general services	3,146	-	(3,146)	0.00%	4,718	10,237
Transfer to capital reserves	-	-	-	0.00%	-	60,000
TOTAL EXPENDITURES	6,705	-	(6,705)	0.00%	10,639	95,150
NET COST / (REVENUE):	6,705	-	(6,705)	0.00%	10,639	95,150
NET COST - OPERATING FUND	6,705	-	(6,705)	0.00%	10,639	35,150
NET COST - RESERVE FUND	-	-	-	0.00%	-	60,000



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Waste Management
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
User fees and sale of goods	-	-	-	0.00%	-	\$2,850
Contribution from capital program	-	-	-	0.00%	-	5,652
TOTAL REVENUE	-	-	-	0.00%	-	8,502
EXPENDITURES						
Salaries and benefits	-	-	-	0.00%	1,525	35,820
Materials, goods, supplies	124	-	(124)	0.00%	333	30,347
Contracted and general services	17,463	-	(17,463)	0.00%	11,794	81,725
Transfer to other governments	-	-	-	0.00%	-	84,516
Provision for allowances	-	-	-	0.00%	-	(365,100)
Transfer to capital reserves	-	-	-	0.00%	-	447,000
TOTAL EXPENDITURES	17,587	-	(17,587)	0.00%	13,652	314,308
NET COST / (REVENUE):	17,587	-	(17,587)	0.00%	13,652	305,806
NET COST - OPERATING FUND	17,587	-	(17,587)	0.00%	13,652	(135,542)
NET COST - RESERVE FUND	-	-	-	0.00%	-	447,000
NET COST - CAPITAL FUND	-	-	-	0.00%	-	(5,652)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 COMMUNITY SUPPORT SERVICES
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
EXPENDITURES						
Transfer to other governments	\$19,287	-	(\$19,287)	0.00%	\$18,875	\$75,500
TOTAL EXPENDITURES	<u>19,287</u>	<u>-</u>	<u>(19,287)</u>	<u>0.00%</u>	<u>18,875</u>	<u>75,500</u>
NET COST / (REVENUE):	19,287	-	(19,287)	0.00%	18,875	75,500
NET COST - OPERATING FUND	19,287	-	(19,287)	0.00%	18,875	75,500



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Family and Community Support Services (FCSS)
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
EXPENDITURES						
Transfer to other governments	\$19,287	-	(\$19,287)	0.00%	\$18,875	\$75,500
TOTAL EXPENDITURES	<u>19,287</u>	<u>-</u>	<u>(19,287)</u>	<u>0.00%</u>	<u>18,875</u>	<u>75,500</u>
NET COST / (REVENUE):	19,287	-	(19,287)	0.00%	18,875	75,500
NET COST - OPERATING FUND	19,287	-	(19,287)	0.00%	18,875	75,500



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 PLANNING & DEVELOPMENT
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	%	February 2023 YTD	PY (2023)
REVENUE						
Rental income	\$740	-	(\$740)	0.00%	\$350	\$13,625
Licenses, permits and fees	6,950	-	(6,950)	0.00%	800	11,400
Returns on investment	4,573	-	(4,573)	0.00%	-	25,267
Other revenue	7,328	-	(7,328)	0.00%	8,555	22,979
Drawn from operating reserves	-	-	-	0.00%	-	18,065
TOTAL REVENUE	19,591	-	(19,591)	0.00%	9,705	91,336
EXPENDITURES						
Salaries and benefits	42,378	-	(42,378)	0.00%	27,020	211,189
Materials, goods, supplies	225	-	(225)	0.00%	879	31,572
Contracted and general services	7,809	-	(7,809)	0.00%	8,264	64,261
Transfer to individuals and organizations	1,000	-	(1,000)	0.00%	-	-
Transfer to operating reserves	-	-	-	0.00%	-	17,500
Transfer to capital reserves	5,401	-	(5,401)	0.00%	2,258	38,787
TOTAL EXPENDITURES	56,814	-	(56,814)	0.00%	38,421	363,309
NET COST / (REVENUE):	37,223	-	(37,223)	0.00%	28,716	271,973
NET COST - OPERATING FUND	31,821	-	(31,821)	0.00%	26,459	233,752
NET COST - RESERVE FUND	5,401	-	(5,401)	0.00%	2,258	38,222



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Land Use Planning & Dev
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
Licenses, permits and fees	\$6,950	-	(\$6,950)	0.00%	\$800	\$11,400
Returns on investment	4,573	-	(4,573)	0.00%	-	25,267
Other revenue	7,328	-	(7,328)	0.00%	8,555	22,979
Drawn from operating reserves	-	-	-	0.00%	-	11,565
TOTAL REVENUE	18,851	-	(18,851)	0.00%	9,355	71,211
EXPENDITURES						
Salaries and benefits	25,373	-	(25,373)	0.00%	15,536	126,597
Materials, goods, supplies	121	-	(121)	0.00%	806	31,223
Contracted and general services	3,006	-	(3,006)	0.00%	3,455	39,355
Transfer to operating reserves	-	-	-	0.00%	-	17,500
Transfer to capital reserves	5,401	-	(5,401)	0.00%	2,258	38,787
TOTAL EXPENDITURES	33,901	-	(33,901)	0.00%	22,054	253,462
NET COST / (REVENUE):	15,050	-	(15,050)	0.00%	12,699	182,251
NET COST - OPERATING FUND	9,649	-	(9,649)	0.00%	10,442	137,530
NET COST - RESERVE FUND	5,401	-	(5,401)	0.00%	2,258	44,722



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Economic Development
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
Drawn from operating reserves	-	-	-	0.00%	-	\$6,500
TOTAL REVENUE	-	-	-	0.00%	-	6,500
EXPENDITURES						
Salaries and benefits	17,005	-	(17,005)	0.00%	11,484	84,592
Materials, goods, supplies	104	-	(104)	0.00%	73	349
Contracted and general services	4,804	-	(4,804)	0.00%	4,810	24,623
Transfer to individuals and organizations	1,000	-	(1,000)	0.00%	-	-
TOTAL EXPENDITURES	22,912	-	(22,912)	0.00%	16,367	109,564
NET COST / (REVENUE):	22,912	-	(22,912)	0.00%	16,367	103,064
NET COST - OPERATING FUND	22,912	-	(22,912)	0.00%	16,367	109,564
NET COST - RESERVE FUND	-	-	-	0.00%	-	(6,500)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Subdivision & Land Development
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
EXPENDITURES						
Contracted and general services	-	-	-	0.00%	-	\$283
TOTAL EXPENDITURES	-	-	-	0.00%	-	283
NET COST / (REVENUE):	-	-	-	0.00%	-	283
NET COST - OPERATING FUND	-	-	-	0.00%	-	283



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Land, Housing & Building Rentals
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
Rental income	\$740	-	(\$740)	0.00%	\$350	\$13,625
TOTAL REVENUE	<u>740</u>	<u>-</u>	<u>(740)</u>	<u>0.00%</u>	<u>350</u>	<u>13,625</u>
EXPENDITURES	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET COST / (REVENUE):	(740)	-	740	0.00%	(350)	(13,625)
NET COST - OPERATING FUND	(740)	-	740	0.00%	(350)	(13,625)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 AGRICULTURAL SERVICES
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	%	February 2023 YTD	PY (2023)
REVENUE						
User fees and sale of goods	\$57,440	-	(\$57,440)	0.00%	\$31,468	\$167,517
Rental income	-	-	-	0.00%	-	8,000
Other governments transfer for operating	-	-	-	0.00%	13,500	323,531
Other revenue	-	-	-	0.00%	-	4,999
Drawn from unrestricted reserves	-	-	-	0.00%	-	7,000
Drawn from operating reserves	-	-	-	0.00%	-	13,123
TOTAL REVENUE	57,440	-	(57,440)	0.00%	44,968	524,170
EXPENDITURES						
Salaries and benefits	55,315	-	(55,315)	0.00%	48,975	355,704
Materials, goods, supplies	19,733	-	(19,733)	0.00%	17,580	135,244
Utilities	10	-	(10)	0.00%	-	4,137
Contracted and general services	20,019	-	(20,019)	0.00%	15,705	117,406
Transfer to other governments	-	-	-	0.00%	-	2,970
Transfer to individuals and organizations	-	-	-	0.00%	-	57,008
Transfer to operating reserves	-	-	-	0.00%	-	16,666
Transfer to capital reserves	-	-	-	0.00%	-	30,000
TOTAL EXPENDITURES	95,076	-	(95,076)	0.00%	82,260	719,135
NET COST / (REVENUE):	37,637	-	(37,637)	0.00%	37,292	194,965
NET COST - OPERATING FUND	37,637	-	(37,637)	0.00%	37,292	168,422
NET COST - RESERVE FUND	-	-	-	0.00%	-	26,543



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Ag Services
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	%	February 2023 YTD	PY (2023)
REVENUE						
User fees and sale of goods	\$13,366	-	(\$13,366)	0.00%	\$12,740	\$28,865
Rental income	-	-	-	0.00%	-	8,000
Other governments transfer for operating	-	-	-	0.00%	-	169,292
Other revenue	-	-	-	0.00%	-	4,999
Drawn from unrestricted reserves	-	-	-	0.00%	-	7,000
Drawn from operating reserves	-	-	-	0.00%	-	4,753
TOTAL REVENUE	13,366	-	(13,366)	0.00%	12,740	222,910
EXPENDITURES						
Salaries and benefits	34,117	-	(34,117)	0.00%	26,800	245,756
Materials, goods, supplies	5,922	-	(5,922)	0.00%	4,681	98,317
Utilities	10	-	(10)	0.00%	-	4,137
Contracted and general services	17,972	-	(17,972)	0.00%	13,392	51,770
Transfer to other governments	-	-	-	0.00%	-	2,970
Transfer to individuals and organizations	-	-	-	0.00%	-	20,000
Transfer to capital reserves	-	-	-	0.00%	-	30,000
TOTAL EXPENDITURES	58,022	-	(58,022)	0.00%	44,873	452,950
NET COST / (REVENUE):	44,655	-	(44,655)	0.00%	32,132	230,041
NET COST - OPERATING FUND	44,655	-	(44,655)	0.00%	32,132	211,794
NET COST - RESERVE FUND	-	-	-	0.00%	-	18,247



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Highway 2 Conservation (H2C) / ALUS
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
User fees and sale of goods	\$44,073	-	(\$44,073)	0.00%	\$18,728	\$138,652
Other governments transfer for operating	-	-	-	0.00%	13,500	154,239
Drawn from operating reserves	-	-	-	0.00%	-	8,370
TOTAL REVENUE	44,073	-	(44,073)	0.00%	32,228	301,260
EXPENDITURES						
Salaries and benefits	21,197	-	(21,197)	0.00%	22,176	109,948
Materials, goods, supplies	13,810	-	(13,810)	0.00%	12,899	36,927
Contracted and general services	2,047	-	(2,047)	0.00%	2,313	65,636
Transfer to individuals and organizations	-	-	-	0.00%	-	37,008
Transfer to operating reserves	-	-	-	0.00%	-	16,666
TOTAL EXPENDITURES	37,055	-	(37,055)	0.00%	37,387	266,185
NET COST / (REVENUE):	(7,019)	-	7,019	0.00%	5,159	(35,075)
NET COST - OPERATING FUND	(7,019)	-	7,019	0.00%	5,159	(43,372)
NET COST - RESERVE FUND	-	-	-	0.00%	-	8,297



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 RECREATION & CULTURE
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
User fees and sale of goods	-	-	-	0.00%	-	\$11,588
Returns on investment	-	-	-	0.00%	-	3,272
Other governments transfer for operating	-	-	-	0.00%	-	137,330
Other revenue	-	-	-	0.00%	-	2,512
Drawn from operating reserves	19,400	-	(19,400)	0.00%	1,250	19,350
TOTAL REVENUE	19,400	-	(19,400)	0.00%	1,250	174,052
EXPENDITURES						
Salaries and benefits	8	-	(8)	0.00%	-	17,127
Materials, goods, supplies	-	-	-	0.00%	-	4,429
Contracted and general services	13,835	-	(13,835)	0.00%	421	17,746
Transfer to other governments	-	-	-	0.00%	-	356,841
Transfer to individuals and organizations	3,750	-	(3,750)	0.00%	1,250	24,290
Transfer to local boards and agencies	47,631	-	(47,631)	0.00%	47,122	165,523
Interest on long term debt	-	-	-	0.00%	-	114,459
Principal payment for debenture	-	-	-	0.00%	-	167,303
Transfer to operating reserves	-	-	-	0.00%	-	9,654
TOTAL EXPENDITURES	65,225	-	(65,225)	0.00%	48,793	877,372
NET COST / (REVENUE):	45,825	-	(45,825)	0.00%	47,543	703,320
NET COST - OPERATING FUND	65,225	-	(65,225)	0.00%	48,793	713,016
NET COST - RESERVE FUND	(19,400)	-	19,400	0.00%	(1,250)	(9,696)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Recreation
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	%	February 2023 YTD	PY (2023)
REVENUE						
User fees and sale of goods	-	-	-	0.00%	-	\$11,588
Returns on investment	-	-	-	0.00%	-	3,272
Other revenue	-	-	-	0.00%	-	2,512
Drawn from operating reserves	5,000	-	(5,000)	0.00%	-	10,250
TOTAL REVENUE	5,000	-	(5,000)	0.00%	-	27,622
EXPENDITURES						
Salaries and benefits	8	-	(8)	0.00%	-	17,127
Materials, goods, supplies	-	-	-	0.00%	-	4,429
Contracted and general services	435	-	(435)	0.00%	421	16,901
Transfer to other governments	-	-	-	0.00%	-	355,700
Transfer to individuals and organizations	3,750	-	(3,750)	0.00%	-	10,250
Interest on long term debt	-	-	-	0.00%	-	114,459
Principal payment for debenture	-	-	-	0.00%	-	167,303
Transfer to operating reserves	-	-	-	0.00%	-	9,654
TOTAL EXPENDITURES	4,193	-	(4,193)	0.00%	421	695,823
NET COST / (REVENUE):	(807)	-	807	0.00%	421	668,201
NET COST - OPERATING FUND	4,193	-	(4,193)	0.00%	421	668,797
NET COST - RESERVE FUND	(5,000)	-	5,000	0.00%	-	(596)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Culture
 For the Two Months Ending February 29, 2024

	February 2024 YTD	2024 Budget	Budget Variance	% Variance	February 2023 YTD	PY (2023)
REVENUE						
Other governments transfer for operating	-	-	-	0.00%	-	\$137,330
Drawn from operating reserves	14,400	-	(14,400)	0.00%	1,250	9,100
TOTAL REVENUE	14,400	-	(14,400)	0.00%	1,250	146,430
EXPENDITURES						
Contracted and general services	13,400	-	(13,400)	0.00%	-	845
Transfer to other governments	-	-	-	0.00%	-	1,141
Transfer to individuals and organizations	-	-	-	0.00%	1,250	14,040
Transfer to local boards and agencies	47,631	-	(47,631)	0.00%	47,122	165,523
TOTAL EXPENDITURES	61,031	-	(61,031)	0.00%	48,372	181,549
NET COST / (REVENUE):	46,631	-	(46,631)	0.00%	47,122	35,119
NET COST - OPERATING FUND	61,031	-	(61,031)	0.00%	48,372	44,219
NET COST - RESERVE FUND	(14,400)	-	14,400	0.00%	(1,250)	(9,100)

County of Barrhead
February 2024 YTD Capital Report



	Admin & General	Enforce.	Fire & ERC	Public Works	Airport	Waste Mgmt	Utilities	Planning & Dev.	Subdiv & Land Dev.	Ag Services	Rec & Culture	February 2024 YTD	2024 BUDGET
1 CAPITAL APPLIED													
2 Land & Land Improvements				-		-		-				-	113,260
3 Buildings	-		-	-						-		-	1,753,950
4 Machinery & Equipment	-		-	-		-						-	2,020,064
5 Engineered Structures												-	
6 Sidewalks												-	
7 Road Construction				-								-	1,328,513
8 Paving & Overlays				-								-	
9 Bridges				-								-	210,000
10 Neerlandia Lagoon												-	15,000
11 Vehicles		8,201	-	-								8,201	222,000
Subtotal: Capital Assets													
13 Purchased/Constructed	-	8,201	-	-	-	-	-	-	-	-	-	8,201	5,662,787
14 Transfer to Individuals												-	
15 Transfer to Local Governments												-	
16 Transfer to Operating	-	-	-	-	-	-	-	-	-	-	-	-	
17 Transfer to Capital Reserves	-	-	-	-	-	-	-	5,401	-	-	-	5,401	1,714,362
18 TOTAL CAPITAL APPLIED	-	8,201	-	-	-	-	-	5,401	-	-	-	13,602	
20 BUDGETED CAPITAL APPLIED:	1,493,000	10,000	102,950	4,364,603	18,000	34,202	296,580	45,000	-	90,000	5,000	6,459,335	7,377,149
21 CAPITAL ACQUIRED													
22 Sale of Land												-	
23 Sale of Buildings												-	
24 Sale of Machinery & Equipment				-		-						-	316,000
25 Sale of Vehicles			-	-								-	23,500
26 Contributions from Individuals -Develop. Agree.												-	
27 Contributions from individuals to Other Reserves												-	
28 Contributions from Individuals for Capital Assets								-				-	
29 Federal Grants				-								-	
30 Provincial Grants Capital-Bridges				-								-	
31 Provincial Grants Capital-MSI				-								-	1,078,000
32 Local Governments Contributions												-	
33 Contributions from Operating				-								-	57,583
34 Contributions from Operating to Capital Reserves	-	-	-	-	-	-	-	5,401	-	-	-	5,401	1,714,362
35 Contributions from Reserves to Operating	-	-	-	-	-	-	-	-	-	-	-	-	
36 Contributions from Reserves for Capital	-	8,201	-	-	-	-	-	-	-	-	-	8,201	3,568,704
37 UNKNOWN													609,000
38 TOTAL CAPITAL ACQUIRED	-	8,201	-	-	-	-	-	5,401	-	-	-	13,602	
BUDGETED CAPITAL ACQUIRED:	1,493,000	10,000	102,950	4,364,603	18,000	34,202	296,580	45,000	-	90,000	5,000	6,459,335	7,367,149

Capital Report
2024 Capital Expenditures

CF - denotes carry forward

	EXPENDITURE YTD February 2024	FUNDING SOURCE						2024 BUDGET
		GENERAL REVENUES	RESERVES	FEDERAL GRANTS	PROVINCIAL GRANTS	SALE OF EQUIP	OTHER / UNKNOWN	
ADMINISTRATION								
Renovation								1,284,000
Carpet (CF)								19,000
Telephone System (CF)								20,000
Asset Management Software								100,000
								-
								-
	-	-	-	-	-	-	-	1,423,000
FIRE								
OnSite Training Facility (50%) (CF)								5,950
	-	-	-	-	-	-	-	5,950
ENFORCEMENT								
CPO Vehicle	8,201		8,201					-
				-	-	-	-	-

Capital Report
2024 Capital Expenditures

CF - denotes carry forward

	EXPENDITURE YTD February 2024	FUNDING SOURCE						2024 BUDGET
		GENERAL REVENUES	RESERVES	FEDERAL GRANTS	PROVINCIAL GRANTS	SALE OF EQUIP	OTHER / UNKNOWN	
AIRPORT								
	-	-	-	-	-	-	-	-
WASTE MANAGEMENT								
Netting								12,500
Non-Compliance Rehab (Well Drilling, etc)								25,000
	-	-	-	-	-	-	-	37,500
UTILITIES								
Utility Officer Vehicle - 1/2 T truck								57,000
Neerlandia Water Dist. Pump Rebuild								15,000
	-	-	-	-	-	-	-	72,000
AGRICULTURAL SERVICES								
Retrofit of mower - Wet Blade Kit	-							40,000
	-	-	-	-	-	-	-	40,000
PLANNING & DEVELOPMENT								
	-	-	-	-	-	-	-	-
RECREATION								
Klondike Park Shelter Replacement (Deductible)								5,000
	-	-	-	-	-	-	-	5,000
TOTAL	-	-	-	-	-	-	-	4,584,787

Capital Report
2024 Capital Reserve Transactions

	CONTRIBUTIONS TO CAPITAL RESERVES		CAPITAL RESERVES TO OPERATIONS		CAPITAL RESERVES TO CAPITAL (TCA)	
	YTD 2024 February	2024 BUDGET	YTD 2024 February	2024 BUDGET	YTD 2024 February	2024 BUDGET
ADMINISTRATION & GENERAL						
Computer & Equipment Reserve		20,000				(120,000)
Office		50,000				(694,000)
	-	70,000	-	-	-	(814,000)
FIRE						
ERC Equipment Reserve		-				
Fire Equipment Reserve		87,000				
Emergency Response Bldg.		10,000			-	(5,950)
	-	97,000	-	-	-	(5,950)
ENFORCEMENT						
CPO Equipment		10,000			8,201	-
	-	10,000	-	-	8,201	-
TRANSPORTATION						
P.W. Graders		517,420				(377,250)
P.W. Equipment		520,660				(1,312,314)
Aggregate Reserve		115,000				
P.W. - Local Roads & Bridge Construction		-				(407,930)
Public Works Shop		50,000				(510,000)
Land Right of Way Reserve						(5,760)
	-	1,203,080	-	-	-	(2,613,254)

Capital Report
2024 Capital Reserve Transactions

	CONTRIBUTIONS TO CAPITAL RESERVES		CAPITAL RESERVES TO OPERATIONS		CAPITAL RESERVES TO CAPITAL (TCA)	
	YTD 2024 February	2024 BUDGET	YTD 2024 February	2024 BUDGET	YTD 2024 February	2024 BUDGET
AIRPORT						
Airport		18,000				
	-	18,000	-	-	-	-
WASTE MANAGEMENT						
Transfer Station Bins		5,000		-		-
Landfill Equipment Reserve		25,000				(12,500)
Landfill		15,000				(25,000)
	-	45,000	-	-	-	(37,500)
UTILITIES						
Utility Officer Truck		-				(53,000)
Offsite Levy Reserve - Neerlandia		-				
Offsite Levy Reserve - Manola		-				
Water & Sewer Capital Reserve		67,000				(15,000)
Regional Water & Sewer Lines / Future W&S Development		50,000				
Truck Fill		3,195				
Lagoons		34,202		-		-
Future Development - Fire Suppression		21,885				
	-	176,282	-	-	-	(68,000)
PLANNING & DEVELOPMENT						
Money in Lieu (of Municipal Reserve)	5,401	45,000				
	5,401	45,000	-	-	-	-

Capital Report
2024 Capital Reserve Transactions

	CONTRIBUTIONS TO CAPITAL RESERVES		CAPITAL RESERVES TO OPERATIONS		CAPITAL RESERVES TO CAPITAL (TCA)	
	YTD 2024 February	2024 BUDGET	YTD 2024 February	2024 BUDGET	YTD 2024 February	2024 BUDGET
SUBDIVISION & LAND DEVELOPMENT						
Future Development		-				
	-	-	-	-	-	-
AGRICULTURAL SERVICES						
Ag Vehicle & Equipment		40,000				(40,000)
Ag Building		10,000				-
Sale of Surplus Ag Vehicles						10,000
	-	50,000	-	-	-	(30,000)
RECREATION						
		-	-	-	-	-
TOTAL	5,401	1,714,362	-	-	8,201	(3,568,704)



COUNTY OF BARRHEAD NO.11
Elected Official Remuneration Report
For the Two Months Ending February 29, 2024

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	February 2024 YTD	2024 Budget	Budget Variance	% Variance
Division 1 - Doug Drozd (Reeve)				
<i># of per diems</i>	6.00	0.00	(6.00)	0.00
Base salary	5,018.56		(5,018.56)	0.00%
Per diems	1,740.84		(1,740.84)	0.00%
Mileage	451.87		(451.87)	0.00%
Benefits	1,296.00		(1,296.00)	0.00%
Salary and benefits	8,507.27		(8,507.27)	0.00%
Training and conventions				
	8,507.27		(8,507.27)	0.00%
Division 2 - Marvin Schatz (Deputy Reeve)				
<i># of per diems</i>	6.00	0.00	(6.00)	0.00
Base salary	3,858.02		(3,858.02)	0.00%
Per diems	1,740.84		(1,740.84)	0.00%
Mileage	294.40		(294.40)	0.00%
Benefits	1,212.97		(1,212.97)	0.00%
Salary and benefits	7,106.23		(7,106.23)	0.00%
Training and conventions				
	7,106.23		(7,106.23)	0.00%
Division 3 - Ron Kleinfeldt				
<i># of per diems</i>	7.00	0.00	(7.00)	0.00
Base salary	2,697.48		(2,697.48)	0.00%
Per diems	2,030.98		(2,030.98)	0.00%
Mileage	377.67		(377.67)	0.00%
Benefits	1,484.90		(1,484.90)	0.00%
Salary and benefits	6,591.03		(6,591.03)	0.00%
Training and conventions				
	6,591.03		(6,591.03)	0.00%
Division 4 - Bill Lane				
<i># of per diems</i>	13.00	0.00	(13.00)	0.00
Base salary	2,697.48		(2,697.48)	0.00%
Per diems	3,771.82		(3,771.82)	0.00%
Mileage	786.66		(786.66)	0.00%
Benefits	907.51		(907.51)	0.00%
Salary and benefits	8,163.47		(8,163.47)	0.00%
Training and conventions	190.00		(190.00)	0.00%
	8,353.47		(8,353.47)	0.00%
Division 5 - Paul Properzi				
<i># of per diems</i>	6.50	0.00	(6.50)	0.00
Base salary	2,697.48		(2,697.48)	0.00%
Per diems	1,885.91		(1,885.91)	0.00%
Mileage	446.00		(446.00)	0.00%
Benefits	1,151.00		(1,151.00)	0.00%
Salary and benefits	6,180.39		(6,180.39)	0.00%
Training and conventions				
	6,180.39		(6,180.39)	0.00%
Division 6 - Walter Preugschas				
<i># of per diems</i>	14.50	0.00	(14.50)	0.00
Base salary	2,697.48		(2,697.48)	0.00%
Per diems	4,207.03		(4,207.03)	0.00%
Mileage	431.00		(431.00)	0.00%
Benefits	1,316.40		(1,316.40)	0.00%
Salary and benefits	8,651.91		(8,651.91)	0.00%
Training and conventions	393.14		(393.14)	0.00%
	9,045.05		(9,045.05)	0.00%
Division 7 - Jared Stoik				
<i># of per diems</i>	4.00	0.00	(4.00)	0.00
Base salary	2,697.48		(2,697.48)	0.00%
Per diems	1,160.56		(1,160.56)	0.00%
Mileage	310.80		(310.80)	0.00%
Benefits	1,099.70		(1,099.70)	0.00%
Salary and benefits	5,268.54		(5,268.54)	0.00%
Training and conventions				
	5,268.54		(5,268.54)	0.00%



ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Calgary-Hays*



AR113531

March 18, 2024

Dear Chief Elected Officials:

Municipal Affairs has been working with the Assessment Model Review (AMR) Steering Committee comprised of industry, assessors, and municipal partners, such as Alberta Municipalities and the Rural Municipalities of Alberta.

The committee was tasked with designing an engagement approach to update the regulated property assessment system. I support the approach and I am pleased to share that engagement will begin this year. We have a shared vision to ensure the AMR is deliberate, evidence-based, and stakeholder-driven.

The AMR will be a multi-year process to review the policies, procedures, and rates that form the regulated property assessment framework. We will engage with municipal associations, industry representatives, and professional assessors throughout the duration of the AMR.

The review of the foundational policies – principles, assessment year modifiers, and the policy document that determines how assessable costs are reported for major projects, the Construction Cost Reporting Guide – will occur in 2024. Any resulting policy and regulatory changes would not be implemented any sooner than 2025.

Reviews of the assessment models for individual property types will then occur from 2025 through 2027 in two stages. These reviews will be followed by broad and direct engagement with municipalities and industry to consider the impacts of the new assessment models on revenue. Discussions of potential impacts will also include stakeholder-centered implementation strategies. To be clear, your municipality will be directly engaged on the overall results of the AMR and the potential impacts. The final decision by government on any changes to assessment models will be sought in 2028. Attached is a visual representation of the upcoming AMR engagement, and a frequently asked question document for your use.

Thank you for working in partnership with the province on this crucial task. Please continue to share your perspectives with both my department and your municipal association. I look forward to working with you and your municipal associations on this important initiative.

Sincerely,

Ric McIver
Minister

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cc: Chief Administrative Officers
Tyler Gandam, President, Alberta Municipalities
Paul McLauchlin, President, Rural Municipalities of Alberta

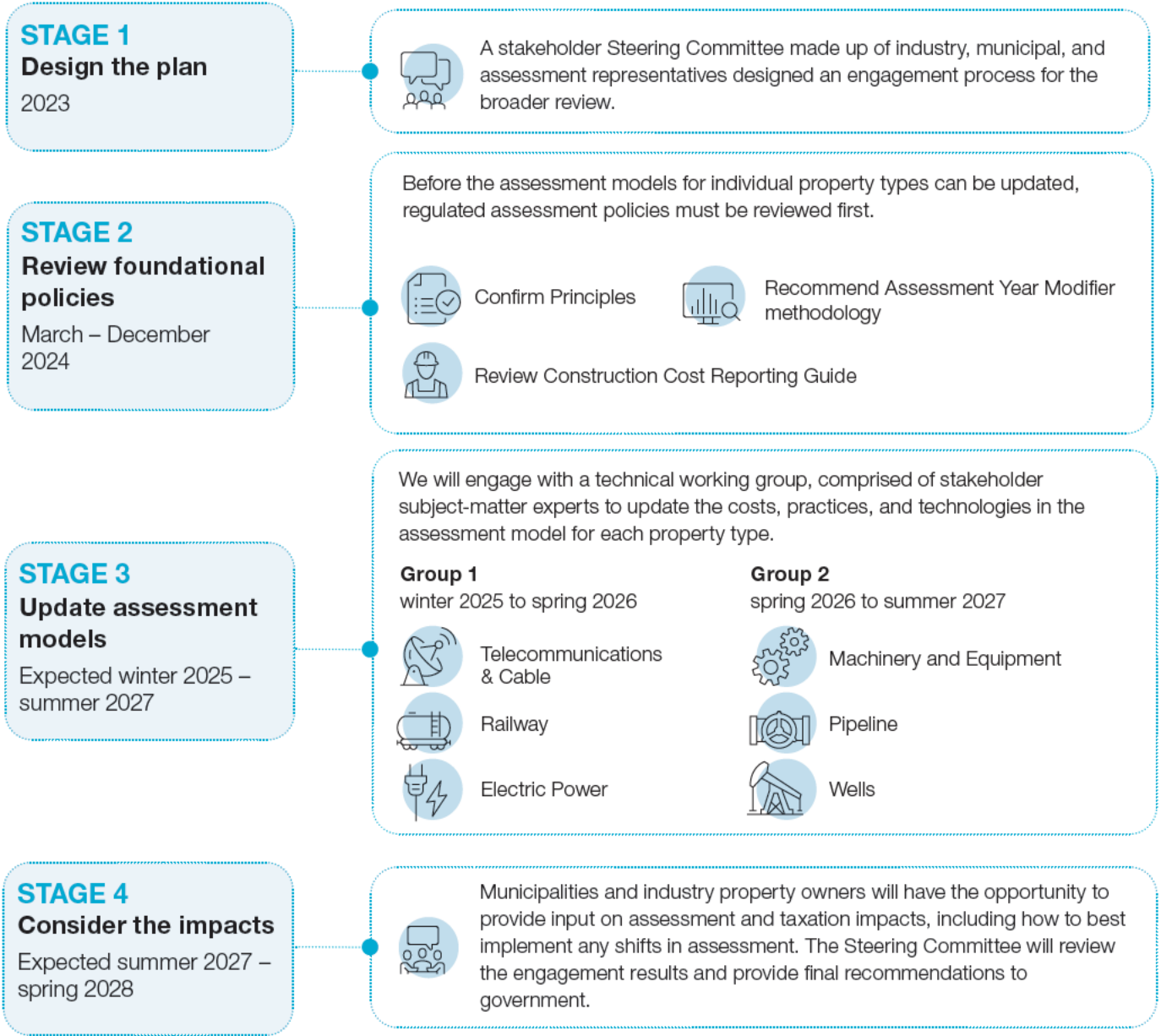
Attachments

- Infographic
- Assessment Model Review: Frequently Asked Questions

Regulated property assessment model review (AMR)

The Assessment Model Review process will update Alberta's regulated property assessment system resulting in fairer valuation of regulated property.

Stakeholder Engagement



Key municipal, industry, and assessment stakeholders will be engaged during each stage of the AMR process. For any questions, please contact the AMR Team at ma.amr@gov.ab.ca.



Frequently Asked Questions Assessment Model Review

What are the properties that will be reviewed during the Assessment Model Review (AMR)?

Regulated properties, which include electric power systems, telecommunication and cable systems, pipelines, wells, and railway will be reviewed during the AMR process.

When will the results of the AMR be implemented?

Any government decisions on any changes to assessment models would be sought in spring or summer 2028, with implementation to follow.

The last model review was paused; how will this one be different?

In general, the previous attempts to review assessment models relied too heavily on a technical approach without a clear plan to broadly engage stakeholders in all phases of the process.

This one will be different, as this engagement approach seeks to mitigate potential controversy to the extent possible through a clear transparent stakeholder-driven process. Assessment discussions will be principle- and evidence-based, and will be separate from discussion of potential tax impacts and mitigation strategies for any resulting assessment changes.

The stakeholder steering committee that designed the engagement plan for this review will also work throughout the process to ensure the input of the represented stakeholders is considered, and will work according to jointly draft guiding principles to resolve challenges.

How are stakeholders able to participate?

Stakeholders are encouraged to provide feedback during each specific stage of the AMR process, either through their steering committee representative (list provided below) or by sending their comments to the AMR Team at ma.amr@gov.ab.ca.

How will we know the status/updates of the AMR process?

Status updates will be communicated to steering committee representatives (list provided below) and posted to the AMR website at <https://www.alberta.ca/regulated-property-assessment-model-engagement>.

Which groups are impacted by the AMR process?

Municipalities and regulated property owners may be impacted by changes in assessment values at the conclusion of the AMR process.

What are the timelines for the AMR process?

The review of AMR Principles, Assessment Year Modifiers, and the Construction Cost Reporting Guide will occur in 2024. Government will consider any resulting policy and regulatory changes in early 2025.

Reviews of the assessment models for individual regulated property types will then occur in two stages, from 2025-27.

Following this, we will begin broader engagement to comprehensively consider and understand the potential assessment and tax impacts of the new models. We will work with stakeholders to evaluate any mitigation or implementation strategies required.

Final government decisions on any changes to assessment models would be sought in 2028.

For further details please visit <https://www.alberta.ca/regulated-property-assessment-model-engagement>.

Have tax implications been considered for the AMR process?

Following preparation of new assessment models, broad engagement will be initiated with municipalities and industry groups. Stakeholders will have the opportunity to provide input during this stage of the process.

Final government decisions on any changes to assessment models would be sought after this input is received and considered.

Who is the main government contact for the AMR process?

To contact Municipal Affairs during the AMR process, please contact the AMR Team toll-free by first dialing 310-0000, then 780-422-1377, or at ma.amr@gov.ab.ca.

Which stakeholder groups are represented on the steering committee?

The steering committee is comprised of representatives from the following organizations:

- Alberta Assessors' Association
- Alberta Federation of Rural Electrification Associations
- Alberta Municipalities
- Alberta Rural Municipal Administrators' Association
- Bell MTS
- Canadian Association of Petroleum Producers
- Canadian National Railway Company
- Canadian Pacific Railway Company
- Canadian Property Tax Association
- Canadian Renewable Energy Association
- Capital Power
- Chemistry Industry Association of Canada
- Explorers and Producers Association of Canada
- Federation of Gas Co-ops
- FORTIS Alberta
- Independent Power Producers Society of Alberta
- Local Government Administration Association of Alberta
- Northeast Capital Industry Association
- Pipeline Property Tax Group
- Rogers Communications
- Rural Municipalities of Alberta
- TELUS



ALBERTA

MUNICIPAL AFFAIRS

Office of the Minister

MLA, Calgary-Hays

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AR114060

Subject: Provincial Education Requisition Credit Program Extension

Our government recognizes delinquent oil and gas property tax payments continue to be a concern for many municipalities. To help address this issue, *Budget 2024* included the announcement of an extension to the Provincial Education Requisition Credit (PERC) program for an additional two years up to and including the 2025 tax year. The maximum annual credit limit is \$3 million.

The extension of PERC is in addition to other recent government initiatives including:

- establishing a mandatory condition with the Alberta Energy Regulator that property taxes are to be paid before approving well licence transfers or granting new well licences;
- strengthening the liability management framework and empowering the Alberta Energy Regulator to enforce it;
- passing new legislation to give municipalities priority over other creditors through a special lien where companies owe taxes; and
- providing the Rural Municipalities of Alberta with a \$300,000 grant to provide resources and training related to enforcing the special lien.

Furthermore, our government will continue working in collaboration with our partners in industry, the Rural Municipalities of Alberta, Alberta Municipalities, and the Alberta Energy Regulator, to ensure oil and gas companies pay their fair share of taxes that municipalities rely on for effective and efficient local service delivery to Albertans.

I look forward to continuing to work together on this important matter.

Sincerely,

Ric McIver
Minister



ALBERTA
FORESTRY AND PARKS

Office of the Minister

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March 26, 2024

AR18944

Reeve Mr. Douglas Drozd
5306 - 49 Street
Barrhead AB T7N 1N5

Dear Reeve Mr. Douglas Drozd:

I wanted to reach out to you directly at the start of Alberta's wildfire season to share how we are preparing for the months ahead.

In 2023, Alberta experienced a record-breaking wildfire season which affected thousands of people and dozens of communities. I understand the impact last season had on Albertans and we have been focused on preparing to help keep our communities safe in 2024.

Alberta is experiencing drought conditions. The dryness and mild temperatures we saw over the winter mean that we started this year with 64 carryover fires, that's ten times the average number of wildfires already burning. If the province does not see significant rainfall in the next few months, we could be facing another spring of high wildfire danger, particularly in the northern half of the province.

That is one reason why I announced that wildfire season will start early this year in Alberta. This will give us the opportunity to ensure that a permit is required for all burning in the Forest Protection Area, reducing the likelihood of human-caused wildfires.

We will be enhancing our ability to fight wildfires in 2024, as well as using a variety of tools to prevent wildfires from starting.

We are preparing for this season by:

- Adding more sustained action unit crews and aircraft to our suppression resources.
- Extending operational hours to enable firefighters to work during times when fire activity is lower.
- Starting firefighters and contractors earlier in order to be more prepared in case of early wildfire starts.

- Increasing the number of Incident Management Teams which strategically tackle large-scale wildfires.
- Enhancing the use of night vision helicopter operations to enable more nighttime firefighting.
- Developing our ability to deliver wildland firefighter and support staff training to outside agencies.
- Expanding the emergency firefighter program to give more Albertans the opportunity to support wildfire operations near their communities.
- Strengthening our communications with local communities and industry.
- Making use of resource sharing agreements such as those through the Canadian Interagency Forest Fire Centre.

The Alberta Government will also be using the tools at our disposal to help reduce the number of human-caused wildfires when the hazard is high. Last year, 61 per cent of wildfires were caused by human activity. The fire ban system restricts some behaviour when there is an elevated risk of wildfires. We will be flexible and responsive to changing conditions, but when needed we will not hesitate to bring in measures in order to prevent any new wildfire starts. For the latest information on any fire advisories, restrictions or bans in place please visit albertafirebans.ca.

I encourage all municipalities and their residents, especially those living in or near our forested areas, to familiarise themselves with FireSmart principles and prepare their homes, properties and communities to be resilient to wildfire.

We have made grants available to communities interested in creating fireguards through the Forest Resource Improvement Association of Alberta. Any communities at risk of wildfire can contact FRIAA for more information about the Community Fireguard Program.

I am looking forward to releasing more details of how we are working to protect our province from wildfires this season now that the 2024 Budget is announced. In the meantime, please continue this conversation with your nearest forest area office, stay in touch with local wildfire prevention initiatives, and remember that our number one priority remains keeping Albertans and our communities safe this wildfire season.

Sincerely,



Honourable Todd Loewen
Minister
Forestry and Parks

March 22, 2024

To: Reeve and County Council Members

From: Co-Chairs, Volunteer Appreciation Planning Committee

RE: Invitation - Community Volunteer Appreciation Event – April 17th from 10:00 am – 1:00 pm

Event Invitation:

Barrhead & District Volunteer Appreciation Committee would like to invite the Reeve and all Council Members to the **Community Volunteer Appreciation Pancake Breakfast**.

Date: Wednesday April 17th, 2024.

Time: 10:00 am – 1:00 pm

Event: Awards, Music, and Entertainment

**Location: Bethel Pentecostal Banquet Room
5410 53 Ave, Barrhead, AB T7N 1C4**

We appreciate your participation and will provide an opportunity for the Reeve or Designate to present a small token of appreciation to the award recipients if you wish to do so. No speech will be required.

Please confirm the number of tickets required for the Reeve and Council by calling FCSS at 780-674-3341. As in the past, additional tickets may be purchased from the FCSS office 5103 – 51 Street Barrhead, AB.

Thank you for your support which always ensures the success of this event.

Yours truly,

Leah Jackson and Darin Flemmer
Co-Chairs, Volunteer Appreciation Committee

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March 7, 2024

Mr. David McKenzie, Mayor of Barrhead
Mr. Doug Drozd, Reeve, County of Barrhead
Mr. Rod Klumph, Chair, Barrhead Twinning Committee
Mr. Slade Sekulich, Principal, Barrhead Composite High School
Ms. Judy Lefebvre, Chair, Pembina Hills Board of Trustees

Greetings to everyone.

I am the current chairman of the Board of Education of the Tokoro Branch of Kitami City.

At last we are once again able to send our students to Barrhead after four years of absence due to the worldwide Covid-19 epidemic. During that period, many negative things happened all around us; nevertheless, let us strive to live our lives in as positive a way as possible, and for one thing try to catch up on and continue our special friendships.

It's very important that young people be given opportunities to see the different cultures of other countries and to broaden their perspectives on life, something guaranteed to have a beneficial effect on both their present and future endeavours.

I appreciate your agreeing to host our students for all these years, and we do hope you will come to visit us one day so that we can express the full extent of our appreciation to you.

Allow me to wish you and your families and the people of Barrhead much happiness and health, and a prosperous 2024.

Yours very sincerely,

Naoki Kuwajima
Chairman, Board of Education, Tokoro Branch of Kitami City

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YOUR REGIONAL AIRSHED BENEFITS OF MEMBERSHIP



WCAS
This Air Quality Monitoring Station
lets us know clean the air is
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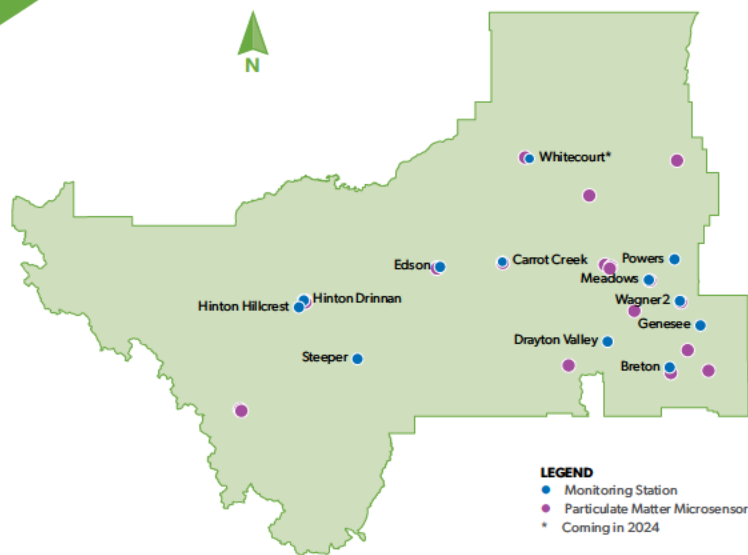
PROVIDING TRUSTED DATA SINCE 1995.

West Central Airshed Society (WCAS)
is your regional Airshed from the
BC Border to the Wabamun Lake Area.

WCAS provides:

- Air quality information, including the Air Quality Health index (AQHI) and wildfire resources
- Science-based and data-driven air quality expertise
- Impartial and credible voice for monitoring, reporting and education about outdoor air quality
- Effective response to community inquiries and support of citizen involvement
- Networking opportunities with like-minded organizations and individuals

WCAS operates continuous monitoring stations and particulate matter microsensors across the Airshed region.



WHO IS WCAS?

We are a member-driven, multi-stakeholder organization responsible for the collection and reporting of ambient air quality data within west central Alberta.

WCAS is:

- one of Alberta's ten Airsheds, who collectively manage Alberta's Ambient Air Network of over 93 continuous stations, several portable stations, and hundreds of smaller monitoring sites.
- driven by science and meets (or exceeds) provincial and national standards of air monitoring.
- a not-for-profit organization that monitors, collects, and shares air quality information and data.
- a neutral organization that is fully transparent, resulting in data that is trusted by all stakeholders.
- funded by contributions from major emitters operating in the Airshed, other membership fees, and grants from the Government of Alberta.
- instrumental in providing outreach and education to increase air quality awareness and support multistakeholder dialogue to address local issues.
- vital to Alberta's air quality management system.

WORKING WITH OUR MEMBERS

Our membership consists of industry, municipal, nongovernmental organizations, and other stakeholders. Our primary responsibility is to monitor, analyze and report on air quality in west central Alberta. We also play important roles supporting our members and engaging with communities to increase understanding of air quality.

WCAS members are encouraged to get involved with their Airshed. Each year, Board positions are elected at the Annual General Meeting. WCAS also invites members and experts to participate on committees.



INDUSTRY MEMBERS

While membership in Airsheds is a regulatory requirement for larger emitters, many industries choose to participate so they can access invaluable air quality expertise and resources, and show their commitment to community well-being. Industry members pay membership fees based on their annual emissions according to Alberta's "Emitters' Pay" principle.

Benefits of WCAS Membership

- Fulfil regulatory obligations for air quality monitoring and reporting
- Access to detailed air monitoring data reported by WCAS using customized, interactive technology
- Liaise with other stakeholders from government, municipalities, communities, academia, and other industry sectors
- Gain insights into air quality trends, emerging technology, and opportunities for collaboration
- Participation and support for outreach activities and community/school events

Benefits of WCAS Monitoring

There are several benefits to participating in WCAS monitoring.

- Public trust of monitoring locations and data due to transparent, multi-stakeholder oversight
- Shared expertise and resources form Alberta's Airshed community
- Financial savings from not-for-profit approach and economies of scale
- As most exceedances to Alberta Ambient Air Quality Objectives are a result of area-wide or background sources, exceedance notifications are reported by, and ascribed to, WCAS as a whole

Expertise and experience of Airsheds is unparalleled. WCAS has been in operation for more than 25 years and is part of the Alberta Airsheds Council alongside Alberta's other nine Airsheds.

WCAS welcomes industry members who recognize the benefit of the Alberta Airshed Model.

MUNICIPAL MEMBERS

Our urban and rural municipalities are valued partners and participate as WCAS members voluntarily. By working closely with communities, WCAS can play an integral role in addressing local air quality concerns.

Benefits of WCAS Membership

- Support for effective public engagement on air quality and odour issues
- Cost effective solutions for meeting environmental responsibilities
- Access to air quality expertise, important for municipalities with limited resources
- Consistent messaging and support for residents in the region regarding air quality, including AQHI
- An important connection between air quality and land use planning
- Forum to work with other stakeholders and neighbouring municipalities on air quality issues
- Connection with regulatory and legislative bodies
- Monthly and annual reports that provide highlights and analyses of air quality monitoring



GOVERNMENT OF ALBERTA

Alberta Environment & Protected Areas and representatives from other Departments participate in and support WCAS. Funding for WCAS from the Government of Alberta comes in the form of grants that help cover core operations and community outreach initiatives.

Benefits of WCAS Partnership

- Demonstrated record of cost effectiveness
- Attraction of volunteers and significant in-kind contributions
- Ability to leverage government contributions with contributions from other sources

NGO & PUBLIC MEMBERS

Local organizations involved in air quality management, monitoring or education as well as individual members of the public are encouraged to become members at a low cost.

Local knowledge and opinions are invaluable to WCAS.

Benefits of WCAS Membership

- Forum to actively participate in discussions between other sectors
- Opportunity to express individual views and community interests
- Equal sharing of information and views through a consensus decision-making process which creates a level playing field for all sectors
- Engage in research and pilot projects with other members and post-secondary institutions

WCAS
West Central Airshed Society

HINTON HILLCREST
AIRMONT DRIVING ST

Air Quality Health Index (AQHI)



wcas.ca @WestCentralAirshedSociety



BECOME A WCAS MEMBER

Are you interested in learning more about air quality within your community? Join WCAS as a member.


Contact Us

wcas.ca // info@wcas.ca // 587-499-4900

Follow Us

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MICROSENSOR TECHNOLOGY



Community-based sensors can be used for real-time air quality data at the neighbourhood level

Microsensors are a popular air quality monitoring solution that provide real-time and localized air quality data. They are known for their affordability, ease of use, and crowd-sourced data collection approach. These microsensors are small, portable devices that use laser particle counters to measure the concentration of fine particulate matter (PM_{2.5}) in the air. These particles (less than 2.5 micrometers in diameter – a fraction of the width of a strand of human hair), can be trapped in the airways and lungs and cause adverse health effects. PM_{2.5} is also the primary component of wildfire smoke.

Advantages of Microsensors:

- Provide local air quality information.
- Easily deployed in various locations, including homes, schools, offices, and public spaces due to small size and wireless connectivity.
- Provide some weather data, including barometric pressure, temperature, and relative humidity.
- Real-time data is available on the West Central Airshed Society Live Air Data Map.
- Very affordable compared to traditional air quality monitoring equipment, leading to the widespread adoption of microsensors by individuals, communities, and research institutions.

Limitations of Microsensors:

- Data is not as accurate as data from traditional continuous monitoring networks.
- Readings may not always align perfectly with continuous monitoring data.
- May overestimate or underestimate actual PM_{2.5} concentrations, but follow the general trend of the PM_{2.5} concentrations.
- Need continuous Wi-Fi signal and electricity.



Interested in hosting a microsensor at your home or community building?

A microsensor host needs to:

- Provide a suitable outdoor location for the sensor:
 - maximum airflow
 - away from existing sources of PM_{2.5} (building exhaust, idling vehicles, firepits, etc.)
 - west or north exposure is preferred
- Provide power ideally within 15 feet of the microsensor location.
- Provide Wi-Fi for the microsensor to communicate monitoring data.
- Coordinate with the Airshed staff to arrange for an installation date.
- Perform simple troubleshooting such as power tests if the microsensor is not functioning.
- Acknowledge West Central Airshed Society's role in any media or social media.

How much power does the microsensor use?

- Power usage is low, and costs less than operating an LED lightbulb.
- A standard 120 V outlet is required.

What are the Wi-Fi and data requirements?

- Wi-Fi signal must be a 2.4Ghz signal, with good signal strength at microsensor location.
- Wi-Fi should be password protected (not an open network).

Contact us if you are interested in hosting a microsensor!

wcas.ca // info@wcas.ca // 587-499-4900



WCAS
West Central Airshed Society



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

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

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

2.0 Approval of Agenda

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

Carried Unanimously

3.0 Adoption of the Minutes

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

Carried Unanimously

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

Carried Unanimously

4.0 Reports

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

Don Smith moved to accept the Financial Reports as presented.

Carried Unanimously

- 4.2 Cheque Logs – November & December 2023

Roberta Hunt moved to accept the Cheque Log as presented.

Carried Unanimously

- 4.3 Acting CAO Report

Updates were presented on the following topics:

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

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

Carried Unanimously

- 4.4 Interim Facilities Manager's Report

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

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

Carried Unanimously

- 4.5 Resident Services Manger's Report

Vacancy Report:

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

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

Carried Unanimously

5.0 Old Business

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

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

Carried Unanimously

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

Roberta Hunt moved to accept the update for information purposes.

Carried Unanimously

6.0 New Business

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

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

Carried Unanimously

7.0 Correspondence

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

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

Carried Unanimously

8.0 In Camera – Board and CAO

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

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

Carried Unanimously

9.0 In Camera – Board Only

Not Required

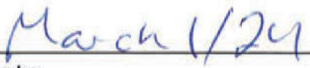
10.0 Date and Time of Next Meeting
Friday, March 1, 2024, at 10:00 a.m.

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

Carried Unanimously




Signature: Craig Wilson, Chairperson



Date



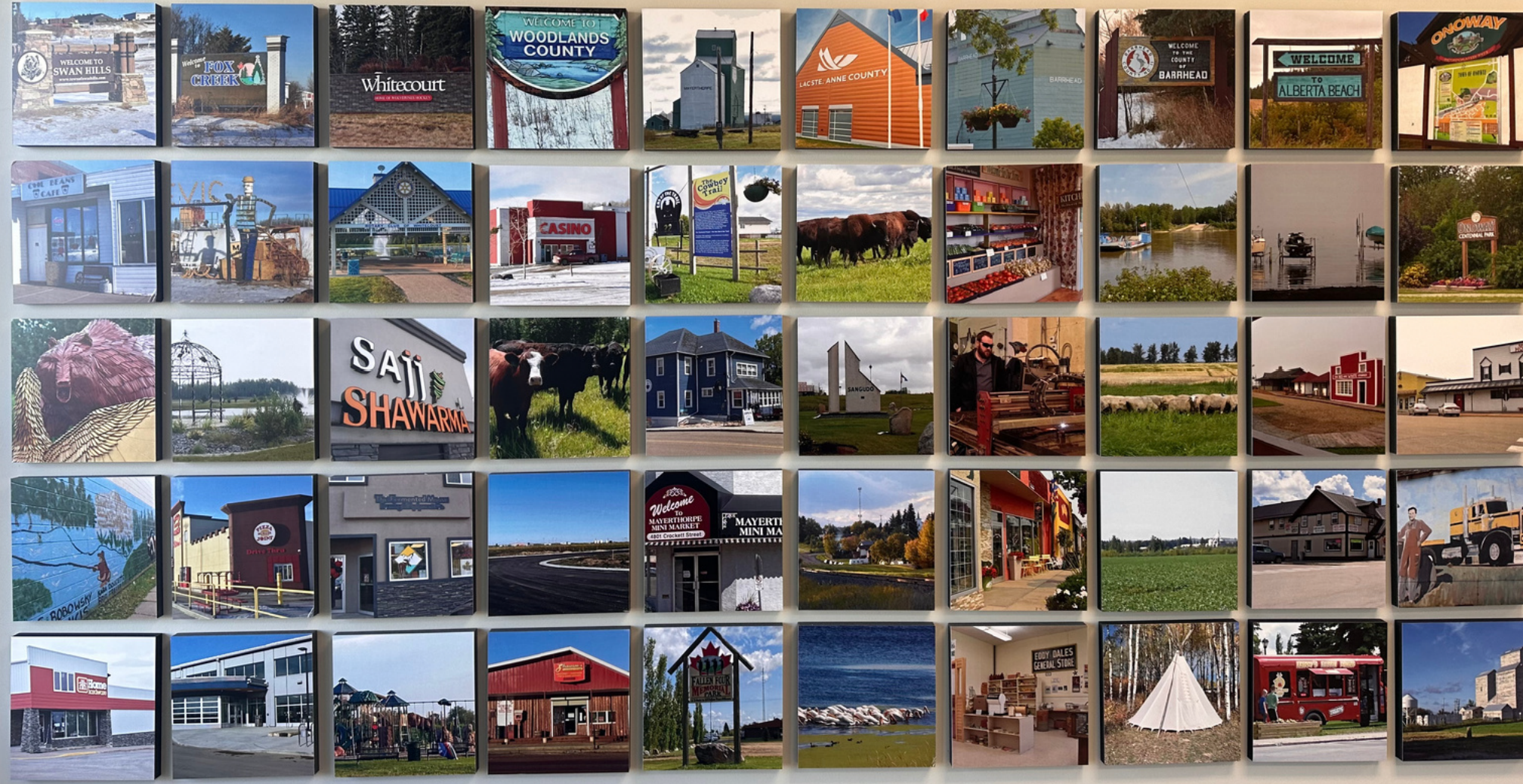
Signature: Tyler Batdorf, CAO



Date



Where **Commerce & Community** Meet



2023-2024 Annual Review

Community Futures
Yellowhead East



**Supporting Economic
Diversification
for Over 30 years.**

Who We Are:

Community Futures Yellowhead East (CFYE) is, a non-profit organization governed by a board of directors, comprised of ten regional, experienced and dedicated elected officials and staffed by a team of skilled business professionals.

What We Do:

Rural Economic Diversification is the core of what we do.

Working with community leaders and key stakeholders to create economic sustainability within the region. Implementing projects that provide value-added activity to support job creation, business start-up, expansion, retention and attraction.

We are more than just a business lender.

How We Do It:

We help communities thrive economically by supporting an entrepreneurial culture, delivering a variety of services from strategic economic planning, technical and advisory services for businesses, and loans to small and medium-sized enterprises,

Community Futures



Yellowhead East

Regional Stakeholders:

Alberta Beach,
Barrhead,
Barrhead County,
Fox Creek,
Lac Ste Anne County,
Mayerthorpe,
Onoway,
Swan Hills,
Whitecourt,
Woodlands County

Communities Served





MESSAGE FROM THE CHAIR

2023 BOARD REPORT

Message from the chair...

As I reflect over the past year none of the financial support and advisory services, provided by Community Futures Yellowhead East, would exist for small business and future entrepreneurs without directly linking it to the dedicated efforts of our staff and board of directors.

Our staff connect with our clients and the communities we serve, developing custom-made solutions for increased success to our small business community. Our success is directly linked to the hard work of our team.

We have made extraordinary progress this year, and I'd like to personally thank every team member for their energy, commitment, and consistency in driving our business model forward. For the team at CFYE, the things that matter are ultimately driven by our purpose, by the reason we exist: to help small business and communities thrive.

I would also like to extend my sincere thanks for the supportive CFYE board members who donate their time and expertise. This experience and guidance go a long way in providing the valuable direction to our team. This is the beacon that always cuts through the fog of uncertain times, enabling us to know in which direction to head.

Community Futures has demonstrated, once again, its value to Canadian small business, the economy and our respective communities—value that will grow only greater in the years ahead.

In closing, to our municipal partners—who make it possible for the Board of Directors, our Executive Director, and our employees to build a more sustainable Community Futures network for today and for the future —thank you. In every circumstance, we're dedicated to helping you & small business thrive.

Nick Gelych Board Chair, Community Futures Yellowhead East

CFYE Board of Directors:

A Diverse Team of Experienced and Trusted Elected Officials

Prioritizing: Board Development, Sustainability & Accountability

Accountable to its stakeholders, to public funds and to ensuring proper delivery of programs, resources and supports available to it's small business communities.



board members

- Board Chair: Nick Gelych
- Vice Chair: Daryl Weber
- Treasurer: Liz Krawiec
- Secretary: Serena Lapointe
- IRC Chair: Marvin Schatz
- Board of Directors:
 - Anna Greenwood, Ty Assaf, Robin Murray Jim Hailes, Dave Kusch



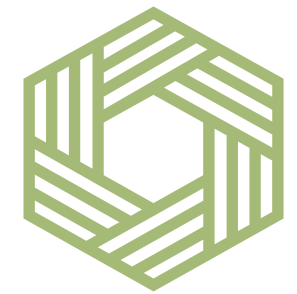
hours provided

- Monthly Meetings: 218
- Committee Meetings: 46
- Training Hours: 20.5
- CFNA Board Meetings:
- **Annual Hours: 284.5**



training provided

- 15 Training Module(s) Certification
- Annual Fall Symposium
- Culture Awareness Training



succession plan

- Ongoing Board Development Training
- Annual Policy & Procedure Review
- Board Continuity & Sustainability Plan
- Representation at CFNA Board Level-Nick Gelych

A Team of Skilled Business Professionals Dedicated to Continuous Development

01

Executive Director:

- Economic Development Foundations
- Business Retention & Expansion
- Business Investment Attraction
- AFIA DEI Index Training (Accelerating Financial Inclusion and Access to business capital for women and gender diverse entrepreneurs
- Indigenous Cultural Awareness Training

02

CED Project Coordinator

- AFIA DEI Index Training
- Developmental Lending Certification
- Project Management Certification
- Indigenous Cultural Awareness Training

03

Business & Finance Analyst:

- RRRF Client Support & Recovery
- BSN Financial Management
- Grant/Project Financial Management
- Audit Control
- Budget Management

04

DSS Position:

- One on One Client Support:
- Businesses Served
- Lunch N Learns:
- Chamber of Commerce/ Business Support Network Presentations:

Economic Recovery

While navigating a multitude of economic recovery challenges, the CFYE board and staff were successful in achieving a number of significant milestones and many measurable economic outcomes were realized.

Challenges Faced: RRRF Deadline Extension & Uncertainty, Regional Wildfires & Flooding, Economic Climate, and Inflation

Economic Recovery Efforts: Digital Economy Program Extension, Capital Growth Initiative Loan, Youth Loans, Women In Leadership & Recovery, and The Collective Office,





Economic & Financial Investment

Dollars Loaned/ Dollars Leveraged /Dollars Recoverd/Dollars Available

Economic Investment

01 Loan Dollars
Currently
Invested:

General Investment Loans:
\$755,895.89
General Investment balance:
\$521,070.35

02 Job's Created,
Maintained,
Expanded:

Full time Positions - 17
Part Time Positions - 10

03 Portfolio Sector
Diversification:

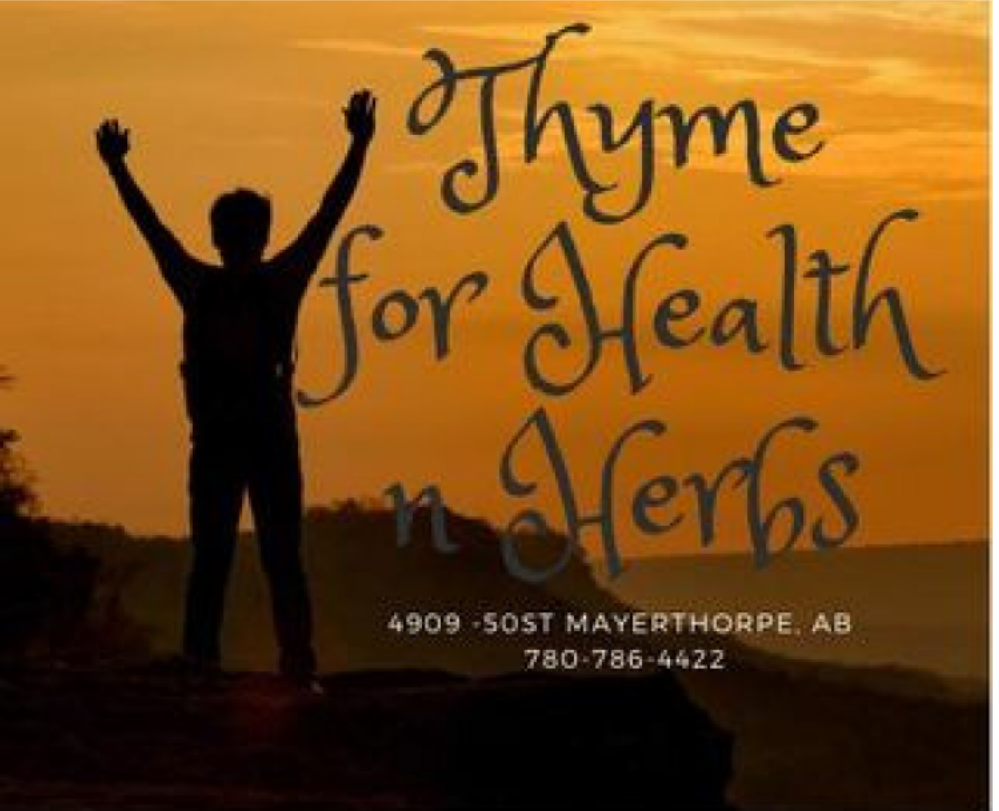
Retail Trade- 2
Oil & Gas Sector - 3
Food & Accommodation - 7
Transportation - 1
Professional Tech Services - 1
Arts & Entertainment - 1

04 Regional
Diversification
Municipal Impact:

CFYE Regular Loan Portfolio
County of Barrhead: - 1
Mayerthorpe - 1
Onoway - 3
Swan Hills - 1
Whitecourt - 8



Capital Growth Initiative



Empowering women entrepreneurs to start or grow a business - Alberta Women's Economic Recovery



We Believe In Female Entrepreneurs

Investing in the Future

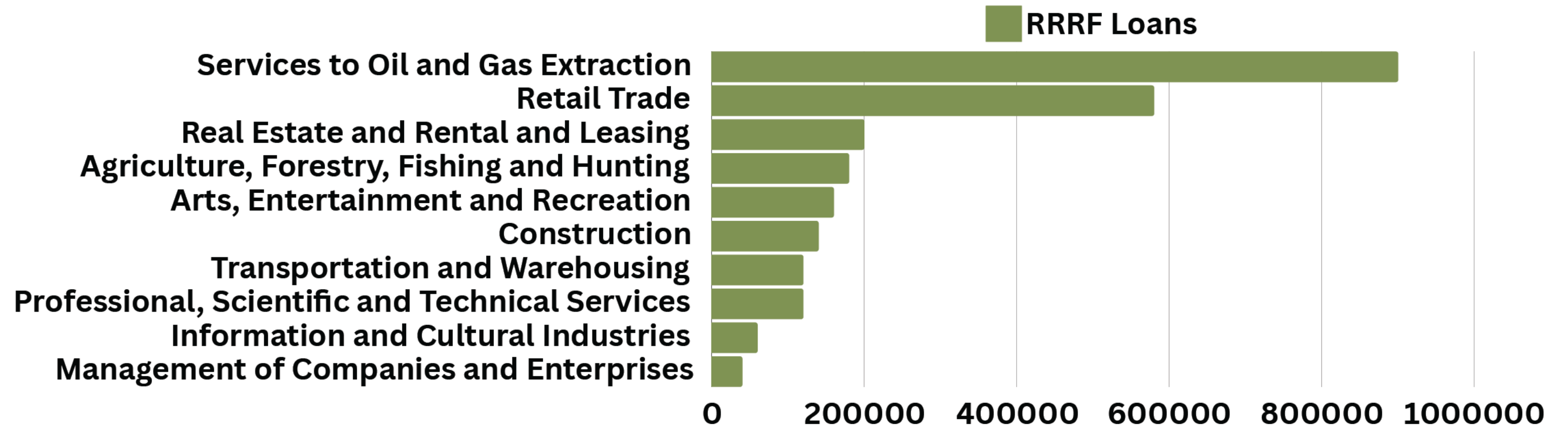
Youth Loan Program:

- 2 New Youth Loan
- Jobs created maintained,
Expanded:
2 Fulltime 1 Part Time
- Economic Diversification:
Health & Beauty
Agri food – Value Added
- Municipal Location: County of
Barrhead, Town of Whitecourt

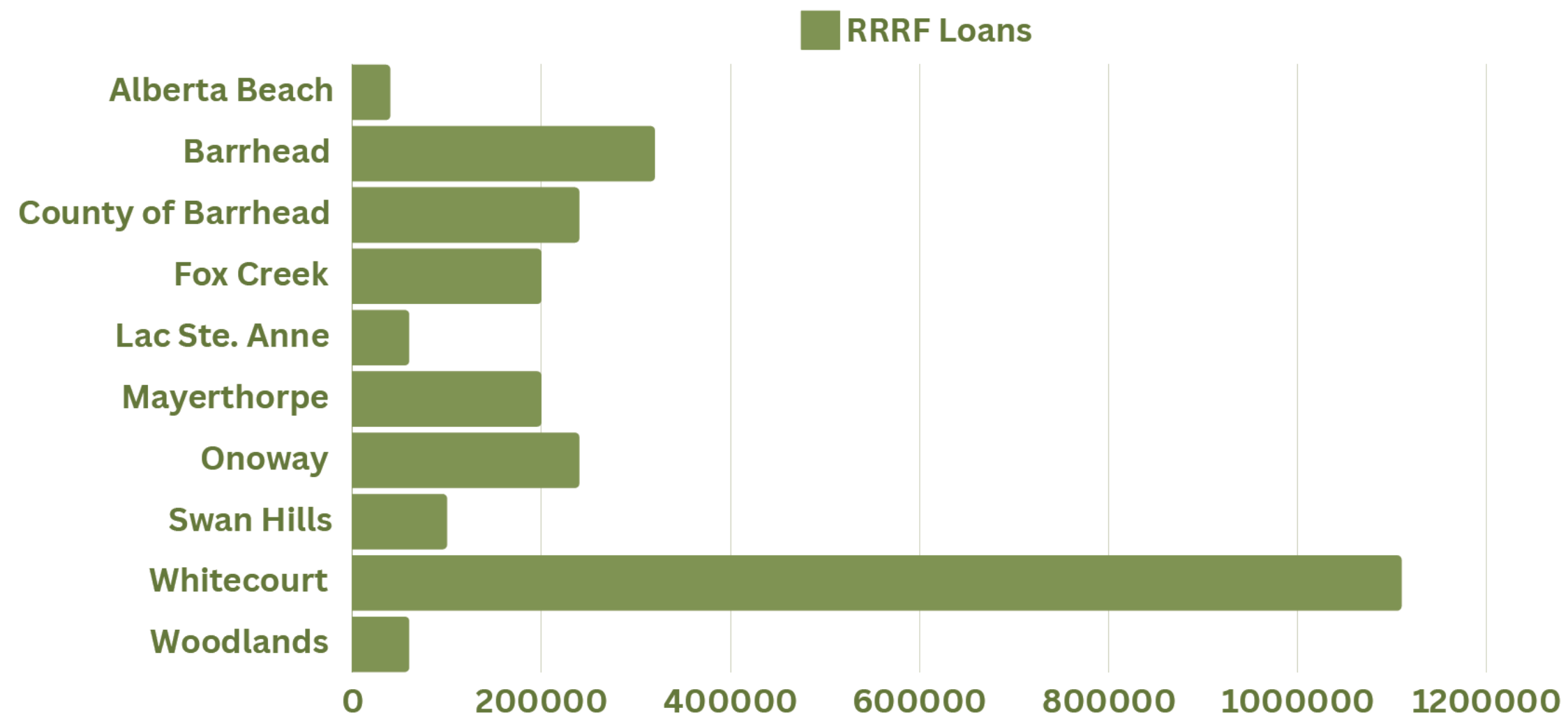


Alberta
HempWorks

Regional Relief & Recovery Breakdown by Industry Sector



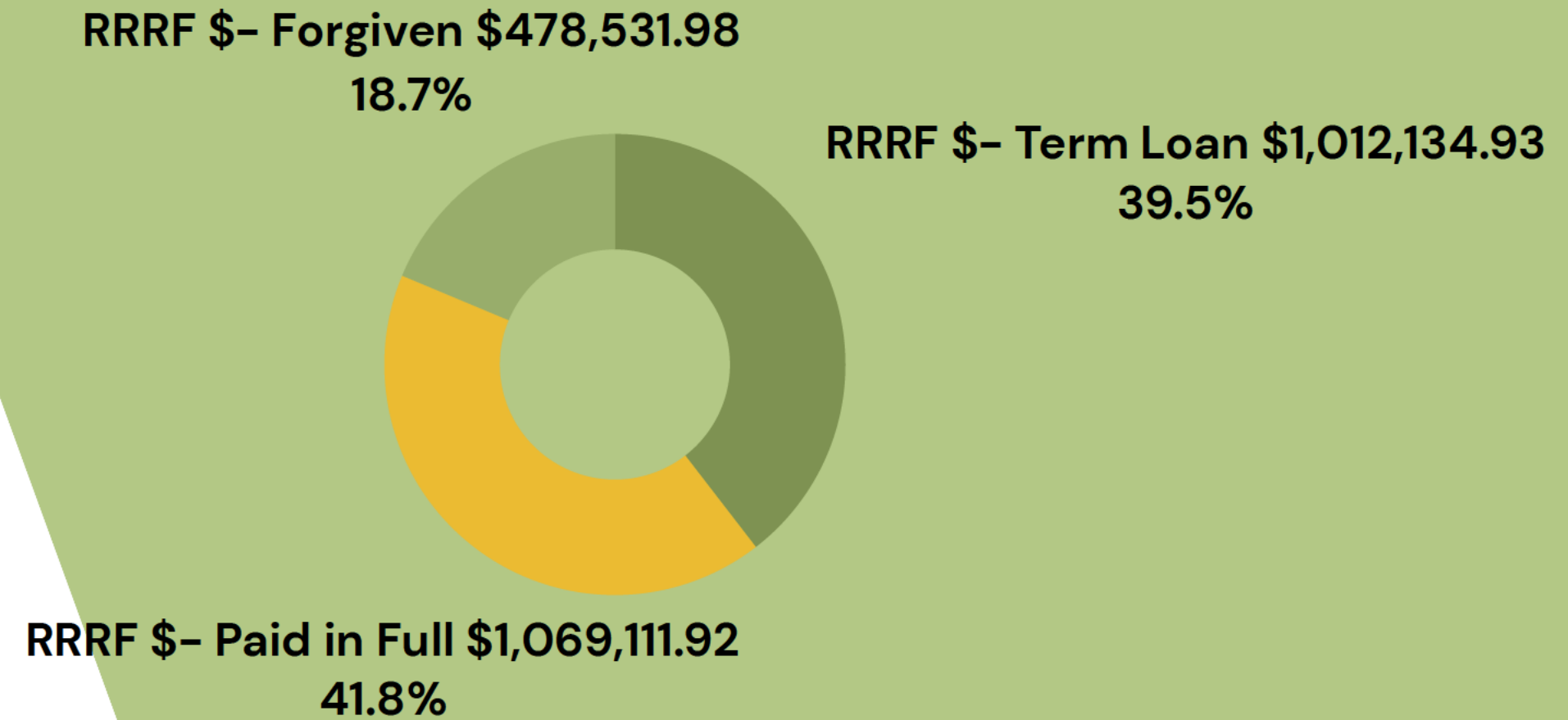
Regional Relief & Recovery Fund Breakdown by Municipality



Regional Relief and Recovery Fund

Total Loan Dollars Provided: \$2,559,777.80

Figures as of January 31, 2024





COMMUNITY FUTURES

Entrepreneurs

With Disabilities Program

YOUR future. YOUR way.

Community Futures Entrepreneurs with Disabilities Program can help you build your business dream.

One-to-One
Business Coaching

Business Plan
Creation

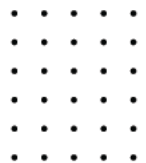
Access to
Repayable Loans for
Viable Businesses

EDP Zebra Program

**Matching neurodivergent
coaches to neurodivergent
entrepreneurs!**



(EDP) helps
people working
with barriers or
health
conditions to
start and grow
businesses.



Community Futures Performance Results 2023-2024

Strong rural community strategic planning and implementation



Performance Indicators

	<i>MPS</i>	<i>Target</i>	<i>Actual</i>
1. Total number of community-based projects (new & on-going)	2	8	39

Rural access to business development services

2. # of business created, maintained or expanded through business services		100	132
3. Total number of business training session participants	400	200	483
4. Total number of business advisory services		200	259

Rural access to capital and leveraged capital

5. Dollar value of loans	400,000	400,000	\$482,400.0
6. Total number of loans	8	10	12
7. # of Community based projects/initiatives that align with GOC/Prairies Can Priorities.	2	10	12



2024-2025 Prairies Can MPS Operating Plan

Performance Indicator		
**Targets should be greater than or equal to your MPS.	Target	MPS
Number of new community-based projects	4	2
Number of business training session participants	200	400
Number of business advisory services	200	
Number of loans	8	8
Value of loans	400,000	\$400,000

REGIONAL ECONOMIC DEVELOPMENT DIGITAL SERVICE SQUAD

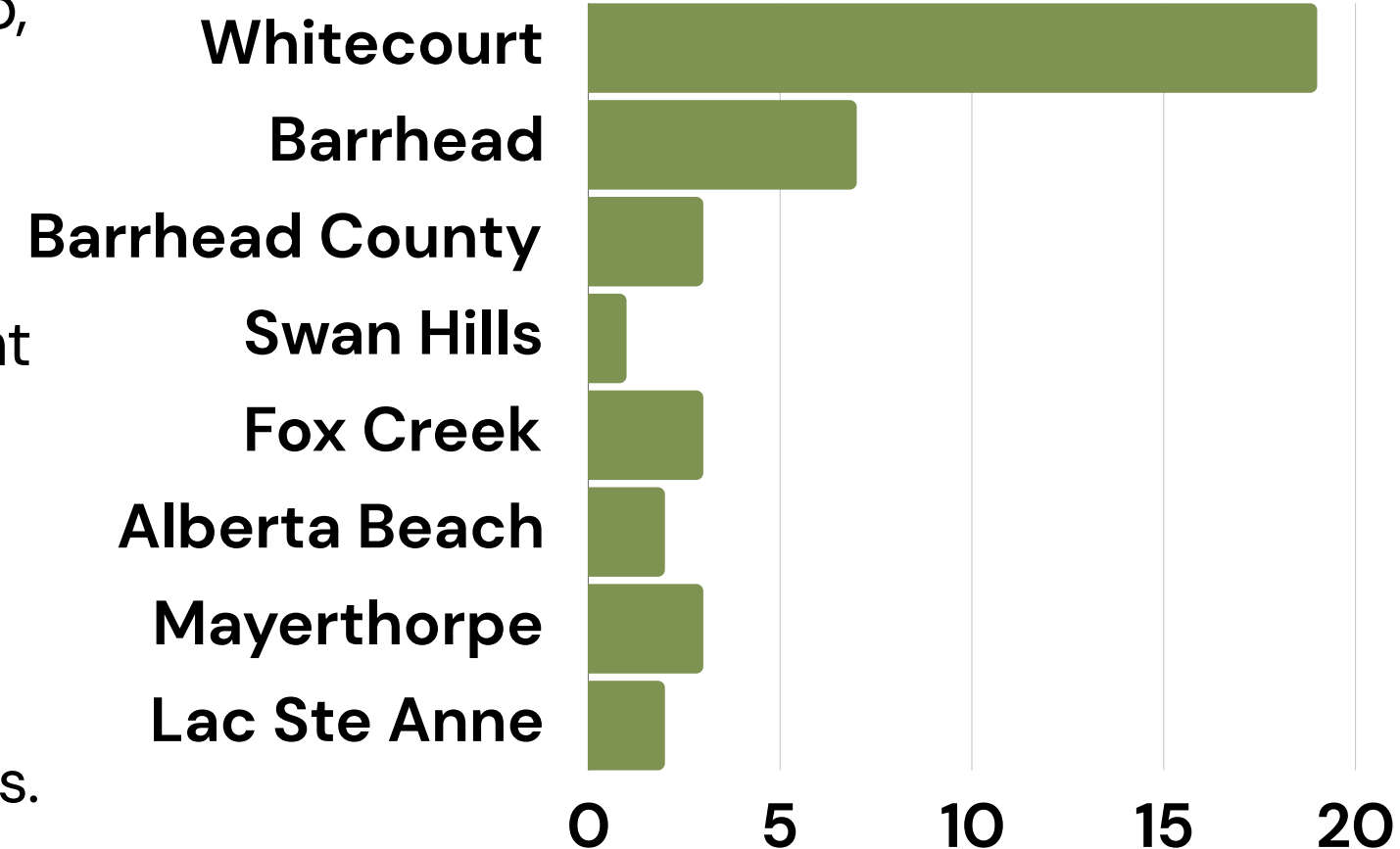
Services Most Requested

- Social Media Assistance/Setup,
- Google Business Pages,
- Graphic Design,
- Search Engine Optimization,
- Website Audits + Development

Regional Training Provided

- Key Note Presentations:
- BSN/ Chambers of Commerce
- Lunch n Learns: Website for Bus.
- Videography/Canva for Business
- Student Workshops:
- Careers in Tech
- Youth Entrepreneurship

Regions Served



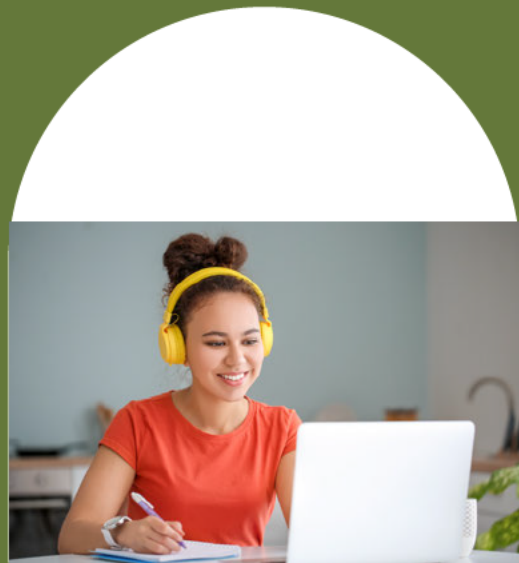
Businesses Served

- Businesses Served: 43
- Session Participants: 112
- Served Businesses Target: 80
- Project End Date: Sept 2024

WHATS NEXT

Future Directions

New Projects, New Opportunities, New Partnerships



ONLINE LEARNING PROGRAM

**SMALL BUSINESS PLANNING
HUMAN RESOURCES**



DISASTER RECOVERY & BUSINESS CONTINUITY

**REGIONAL ROUND TABLES
EDA TRAINING**



INCREASE STAFFING & RESOURCES

REGIONAL MARKETING STRATEGY



INVESTING IN THE REGION.

SMART START PROGRAM



SUCCESSION PLANNING

**FOR CFYE
OUR BOARD
OUR LOAN PORTFOLIO
OUR REGION**



Building on the Future: What Can You Do? What Can We Do? How Do We Get There?

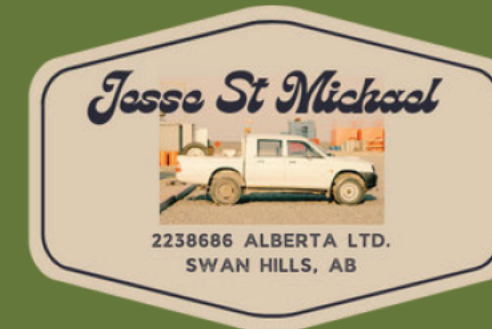
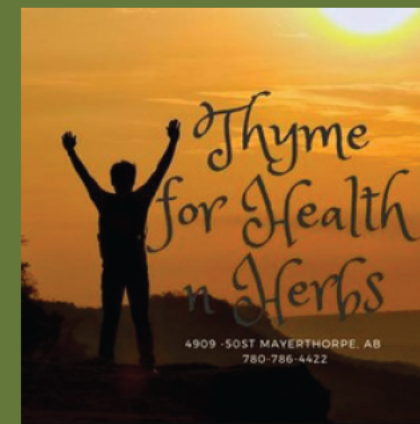
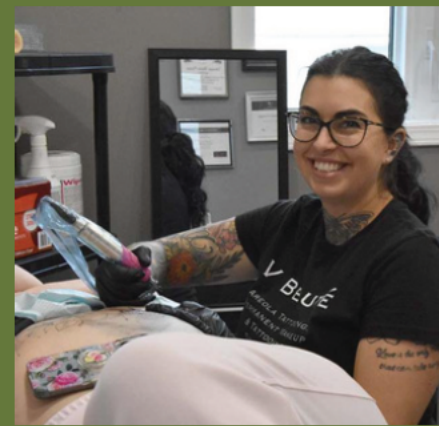
**Connections
Referrals
Partnerships
Support**



Community Futures Yellowhead East



Growing communities one idea at a time



Specialized+ Foot Nurse
Medical & Therapeutic Foot Care
Tracy Wheeler, LPN/FCN 4904 - 52 Ave Whitecourt, AB
780-333-3744
tracywheeler@gmail.com (Community Lunch Box Building)



BulletProof Welding
"If you can dream it, We can build it"



Community
Futures  Yellowhead East

together we will build a strong, resilient, and economically diverse
Yellowhead East Region