

1.0 CALL TO ORDER**2.0 APPROVAL OF AGENDA****3.0 MINUTES****3.1 REGULAR MEETING HELD APRIL 7, 2026**[Schedule A](#)**4.0 ACTION ITEMS:****4.1 2026 AG CONSTRUCTION - JANSEN PROJECT**

Administration recommends that Council directs the Reeve and County Manager to sign the agreement for Crop Damages on Culvert Repair Area and Landscape Borrow Area for 2026 Culvert Replacement, Jansen Project through SE 8-59-2-W5.

[Schedule B](#)**4.2 MUNICIPAL EMERGENCY MANAGEMENT PLAN**

Administration recommends that Council approves the Municipal Emergency Management Plan as recommended by the Emergency Advisory Committee.

[Schedule C](#)**4.3 2026 OPERATING & CAPITAL BUDGET**

Administration recommends that:

- Council adopt the 2026 Operating Budget as presented; with 2026 operating expenditures and revenue of \$20,134,180 respectively.
- Council revise the 2026 Capital Budget from \$10,624,042 to \$11,017,056, as presented.

[Schedule D](#)**4.4 3 YEAR FINANCIAL PLAN & 10 YEAR CAPITAL PLAN**

Administration recommends that Council approve the 3-Year Financial Plan for 2027 – 2029 and the 10-Year Capital Plan for the County of Barrhead as presented.

[Schedule E](#)**4.5 2026 PROPERTY TAX BYLAW 3-2026**

Administration recommends that Council gives 3 readings to Bylaw 3-2026 Property Tax Bylaw.

[Schedule F](#)**4.6 IN-CAMERA****4.6.1 EXTERNAL COMMITTEES – ATIA Sec. 29 Advice from Officials**

(To be provided to Council separately)

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](#)

5.2 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 March 31, 2026
[Schedule H1](#)
- Payments Issued for the month of March 2026
[Schedule H2](#)
- YTD Budget Report for the 3 months ending March 31, 2026
[Schedule H3](#)
- YTD Capital Recap for period ending March 31, 2026
[Schedule H4](#)
- Elected Official Remuneration Report as at March 31, 2026
[Schedule H5](#)

5.3 PUBLIC WORKS REPORT**(9:00 a.m.)**

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

[Schedule I](#)

5.4 COUNCILLOR REPORTS**6.0 DELEGATIONS**

- 6.1 11:30 a.m. Hilda Hemmerling – Fire Invoice Concerns**

[Schedule J](#)

7.0 ADJOURNMENT

REGULAR MEETING OF COUNCIL – HELD APRIL 7, 2026

Regular Meeting of the Council of the County of Barrhead No. 11 held April 7, 2026, was called to order by Reeve Munck at 9:00 a.m.

PRESENT

Reeve Erik Munck
Councillor Ray Crisler
Councillor Bill Chapman
Councillor Lorrie Jespersen
Councillor Chais Ellwein
Deputy Reeve Walter Preugschas
Councillor Tyson Bergsma

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

STAFF

Debbie Oyarzun, County Manager	Tamara Molzahn, Dir. Corporate Services
Pam Dodds, Executive Assistant	Tara Troock, Municipal Clerk
Layne Mullen, Development Officer	Ken Hove, Director of Infrastructure
Dawn Fedorvich, Dir. Rural Development	Adam Vanderwekken, Corporate Communications Coordinator

ATTENDEES

Brad Lussier, CPA – Greilach Lussier LLP
Sean Royer, NRCB CEO & Francisco Echegaray, Manager, Applications
Public Attendees in person and on-line for Public Hearing

Town and Country Newspaper – Barry Kerton

RECESS

Reeve Munck recessed the meeting at 9:00 a.m.

Reeve Munck reconvened the meeting at 9:09 a.m.

APPROVAL OF AGENDA

2026-099 Moved by Deputy Reeve Preugschas that the agenda be approved as presented.
Carried Unanimously.

MINUTES OF REGULAR MEETING HELD MARCH 3, 2026

2026-100 Moved by Councillor Ellwein that the minutes of the Regular Meeting of Council held March 3, 2026, be approved as circulated.
Carried Unanimously.

Tamara Molzahn joined the meeting at 9:12 a.m.

DELEGATION – GREILACH LUSSIER LLP (AUDITOR)

Brad Lussier for Greilach Lussier LLP met with Council and provided them an overview of the audit for the 2025 financial records for the County of Barrhead.

2026-101 Moved by Deputy Reeve Preugschas to move in-camera with Brad Lussier from Greilach Lussier LLP at 9:44 a.m.
Carried Unanimously.

Debbie Oyarzun, Tamara Molzahn, Dawn Fedorvich, Pam Dodds, and Barry Kerton exited the meeting for the in-camera session at 9:45 a.m.

2026-102 Moved by Councillor Chapman to move out of in-camera at 9:52 a.m.
Carried Unanimously.

Debbie Oyarzun, Tamara Molzahn, Dawn Fedorvich, Pam Dodds, and Barry Kerton re-entered the meeting at 9:52 a.m.

REGULAR MEETING OF COUNCIL – HELD APRIL 7, 2026

2025 AUDITED FINANCIAL STATEMENTS & FINANCIAL INFORMATION RETURN (FIR)

2026-103 Moved by Deputy Reeve Preugschas that Council approve the 2025 audited Financial Statements as presented.

Carried Unanimously.

2026-104 Moved by Councillor Jespersen that Council approve the 2025 audited Financial Information Return (FIR) as presented.

Carried Unanimously.

2026-105 Moved by Councillor Bergsma that Administration publish the 2025 audited financial statements to the County website.

Carried Unanimously.

Council thanked Brad Lussier from Greilach Lussier LLP for his report and he exited the meeting at 9:55 a.m.

DIRECTOR OF CORPORATE SERVICES REPORT

2026-106 Moved by Councillor Ellwein to accept the following Director of Corporate Services reports for information:

- Cash, Investments & Taxes Receivable as of February 28, 2026
- Payments Issued for the month of January 2026
- Payments Issued for the month of February 2026
- YTD Budget Report for 2 months ending February 28, 2026
- YTD Capital Recap for period ending February 28, 2026
- Elected Official Remuneration Report as of February 28, 2026

Carried Unanimously.

Tamara Molzahn departed the meeting at 10:07 a.m.

Adam Vanderwekken joined the meeting at 10:07 a.m.

Councillor Bergsma departed the meeting a 10:22 a.m. and rejoined at 10:23 a.m.

Ken Hove joined the meeting at 10:24 a.m.

2025 STRATEGIC PLAN REPORT CARD

2026-107 Moved by Councillor Crisler that Council accept the 2025 Strategic Plan Report Card as information.

Carried Unanimously.

Adam Vanderwekken departed the meeting at 9:27 a.m.

RECESS

Reeve Munck recessed the meeting at 10:27 a.m.

Reeve Munck reconvened the meeting at 10:33 a.m.

PUBLIC WORKS REPORT

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

2026-108 Moved by Councillor Crisler that Council accepts the Public Works report for information.

Carried Unanimously.

Ken Hove departed the meeting at 10:45 a.m.

REGULAR MEETING OF COUNCIL – HELD APRIL 7, 2026

APPOINTMENT OF FIRE GUARDIANS – APRIL 1, 2026 TO MARCH 31, 2027

2026-109 Moved by Councillor Chapman that Council appoints the following individuals as Fire Guardians to serve the County of Barrhead under the *Forest & Prairie Protection Act* for a 1 year term ending March 31, 2027:

- 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 Unanimously.

Councillor Ellwein departed the meeting at 10:54 a.m. and rejoined at 10:55 a.m.

RESCIND POLICIES

2026-110 Moved by Deputy Reeve Preugschas that Council rescind the following policies as recommended by the Policy Committee:

- Policy 11.10-02 Tax Recovery Lands Procedure for Sale
- Policy 26.01 Bylaw Enforcement Officer
- Policy 26.06 Noise Pollution Bylaw
- Policy 26.07 Regulation and Control of Public Reserve Land
- Policy 26.09 Use and Regulation of Sewage Lagoon
- Policy 26.10 Implementation of Road Bans

Carried Unanimously.

Layne Mullen and Tara Troock joined the meeting at 10:58 a.m.

DELEGATION – NATURAL RESOURCES CONSERVATION BOARD (NRCB)

Sean Royer, NRCB CEO, and Francisco Echegaray, NRCB Applications Manager, met with Council at this time being 10:58 a.m. explaining the role and responsibilities of NRCB and regulations for Confined Feeding Operations (CFO's) and answering questions from Council.

2026-111 Moved by Councillor Bergsma that Council accepts the report from Sean Royer, NRCB CEO, and Francisco Echegaray, NRCB Applications Manager, as information.

Carried Unanimously.

Sean Royer and Francisco Echegaray departed the meeting at 11:44 p.m.

Dawn Fedorovich, Layne Mullen, and Tara Troock left the meeting at 11:44 a.m.

IN-CAMERA SESSION

2026-112 Moved by Deputy Reeve Preugschas that Council move in-camera at 11:45 a.m. for discussion on:

- External Committee – *ATIA Sec. 29 Advice from Officials*

Carried Unanimously.

Pam Dodds and Barry Kerton exited the meeting at 11:45 a.m.

Councillor Chapman left the meeting at 12:02 p.m. and rejoined at 12:04 p.m.

2026-113 Moved by Councillor Bergsma that Council move out of in-camera at 12:13 p.m.

Carried Unanimously.

Pam Dodds and Barry Kerton rejoined the meeting at 12:13 p.m.

REGULAR MEETING OF COUNCIL – HELD APRIL 7, 2026

INFORMATION ITEMS

- 2026-114 Moved by Councillor Bergsma that Council accept the following correspondence for information:
- Invitation Barrhead & District 4-H Beef & Sheep Achievement Day – held on May 25, 2026
 - Letter from Minister of Municipal Affairs RE: Assessment Model Review – dated April 1, 2026
 - RMA Letter to Members RE: Hotel Policy Update – dated March 20, 2026
 - 2026 Invitation West Fraser Forestry Plan Open House – Whitecourt May 5, 2026, Swan Hills May 7, 2026
 - Misty Ridge Minutes – February 18, 2026

Carried Unanimously.

UPDATE TO LIBRARY BOARD APPOINTMENTS

- 2026-115 Moved by Councillor Bergsma that Council appoint Councillor Chapman as Council's representative to the Barrhead Library Board and the Yellowhead Regional Library Board to a term ending October 20, 2026.
- 2026-116 Moved by Councillor Chapman that Council appoint Cheyenne Tischer as a board member to the Barrhead Library Board for a term ending December 31, 2026.

Carried Unanimously.

Carried Unanimously.

COUNTY MANAGER REPORT

County Manager, Debbie Oyarzun, reviewed the CAO tracking list and noted the additional following items:

- Celebrating Rural Living – Open Skies Expo & Awards Dinner on April 11, 2026

- 2026-117 Moved by Councillor Chapman that Council mark resolution 2021-174 complete at of March 5, 2024 and rescind the following motions:
- 2022-448 - "direct Administration to draft a congratulatory letter for Reeve's signature to the new Minister of Municipal Affairs and provide information on County of Barrhead strategic initiatives."
 - 2019-352 – "direct Administration to draft a follow up letter to the Minister of Municipal Affairs as he requested at the meeting and work with Town Administration to ensure common messaging is included."

Carried Unanimously.

- 2026-118 Moved by Councillor Chapman to accept the County Manager's report for information.

Carried Unanimously.

COUNCILLOR REPORTS

Councillors discussed their written reports and the following was added:

- 2026-119 Moved by Councillor Jespersen to accept Councillor written/verbal reports for information.

Carried Unanimously.

LUNCH RECESS

Reeve Munck recessed the meeting at 12:27 p.m.

Reeve Munck departed the meeting at 12:27 p.m.

Deputy Reeve Preugschas reconvened the meeting at 1:00 p.m.

Layne Mullen, Dawn Fedorvich, Tara Troock joined the meeting at 1:00 p.m.

REGULAR MEETING OF COUNCIL – HELD APRIL 7, 2026

PUBLIC HEARING FOR BYLAW 2-2026 – AMENDING LAND USE BYLAW 4-2024

Reeve Munck had previously declared a potential conflict of interest and excused himself from the hearing.

Deputy Reeve Preugschas declared the Public Hearing, which was recessed February 3, 2026, reconvened at 1:07 p.m. to provide an opportunity for public input and comment regarding proposed Bylaw No. 2-2026, Amending Land Use Bylaw 4-2024 - to add “Data Processing Facility” as a Discretionary Use in Section 12. Agricultural Land Use District (AG), subsection 12.3.

Deputy Reeve Preugschas explained the public hearing process and that it is being held in accordance with the *Municipal Government Act* and Council’s Meeting Procedures Bylaw.

Layne Mullen, Development Officer, introduced Bylaw 2-2026 which received 1st reading at the January 6, 2026, Regular Council meeting.

Deputy Reeve Preugschas asked Council if they had any questions and none were asked.

Deputy Reeve Preugschas invited the applicant, Axiom Oil & Gas Ltd., to provide information and they gave a summary of the reason for their application.

Deputy Reeve Preugschas invited the Public members to speak that had registered.

TK Mueller	Dave Mueller	Aaron Conner
Ron Kleinfeldt	Chris Nanninga	Heidi Taphorn
Dee Krysa	Bruce Wallace	Thijs de Wildt
Dianne Lepla		

Deputy Reeve Preugschas invited any Public members to speak that had not registered.

Barbara Steiner	Lorne Semler	Jeremy Hummelle
Suzanne Koopman	Amanda Peace	Jodi Williams

Correspondence - Layne Mullen, Development Officer, read the correspondence from a public member received after the deadline:

David and Esther Maludzinski

Deputy Reeve Preugschas asked Administration if they had further comments and Layne Mullen, Development Officer, responded to comments brought forward by the public and responded to questions from Council.

Deputy Reeve Preugschas asked the applicant (Axiom Oil & Gas) if they wished to provide any further comments, and they shared comments on some of the information provided by the public.

Deputy Reeve Preugschas asked Council if they had any further questions of Administration or the Applicant.

2026-120 Moved by Councillor Ellwein that the Public Hearing be closed.

Carried 6-0.

ADJOURN

2026-121 Moved by Councillor Crisler that the meeting adjourns at 2:48 p.m.

Carried 6-0.



TO: COUNCIL

RE: 2026 AG CONSTRUCTION - JANSEN PROJECT

ISSUE:

Agricultural Services requires Council to authorize signing an agreement for 2026 Culvert Replacement on SE 8-59-2-W5 related to the replacement of a water control structure.

BACKGROUND:

- Since 1993 the County of Barrhead has held the water license for this water control structure
 - Terms of the license are that the County is responsible for the construction, operation and maintenance of the water control structure
 - Water control structures are installed at drainage outlets to manage the water table, reducing nutrient runoff and retaining moisture.
- Agricultural Services has acquired the landowner signature on the agreement for Crop Damages on Culvert Replacement Area and Landscape Borrow Area on SE 8-59-2-W5. This is to complete the replacement of a water control structure as noted in the 2026 Capital Budget.

Crop Damage on Culvert Replacement Area

- | | |
|--------------------|--------------|
| 1. Lawrence Jansen | SE 8-59-2-W5 |
|--------------------|--------------|

Landscape Borrow Area

- | | |
|--------------------|--------------|
| 1. Lawrence Jansen | SE 8-59-2-W5 |
|--------------------|--------------|

Council approved rates are as follows:

Crop Damages	\$300 per acre (estimated project area 0.25 acre)
Fencing	Where there is a fence, the Municipality will supply posts and labour and the landowner will supply the wire

- Reconstruction to take place on the field crossing into SE 8-59-2-W5, North of TWP 591.

ANALYSIS:

- Structure at this location is to prevent backflow from the Athabasca River flooding landowners land
- Structure is extremely corroded and will fail causing flooding
- Total estimated cost of the agreements for Jansen Culvert Project are included in the total project cost of \$30,000.
- Public Works is scheduled to begin work on this project in Summer 2026 weather permitting.
- Cost has been accounted for in the 2026 Capital Budget under Water Control Structures.

STRATEGIC ALIGNMENT:

Culvert repair and replacement is an essential service provided to County residents. Ensuring timely, cost-effective culvert replacement aligns with the County 2022 – 2026 Strategic Plan in the following areas:

PILLAR 2: Municipal Infrastructure & Services

OUTCOME - County has necessary tools & information to deliver Programs and Services efficiently

- GOAL 1 – Infrastructure & services balance County capacity with ratepayer needs.

ADMINISTRATION RECOMMENDS THAT:

Council directs the Reeve and County Manager to sign the agreement for Crop Damages on Culvert Repair Area and Landscape Borrow Area for 2026 Culvert Replacement, Jansen Project through SE 8-59-2-W5.



TO: COUNCIL

RE: MUNICIPAL EMERGENCY MANAGEMENT PLAN

ISSUE:

Council is required to ensure that the Municipal Emergency Management Plan (MEMP) is reviewed and approved annually.

BACKGROUND:

- January 29, 2026 – Emergency Advisory Committee (EAC) reviewed the AEMA Audit Results, Emergency Management Bylaw 2-2022, MEMP and received an update on Exercises and Training
 - EAC consists of all members of Council with the Reeve as the Chair
 - EAC recommended that Council approve the MEMP as presented.
- January 13, 2026 - County conducted a Cybersecurity Tabletop Exercise

ANALYSIS:

- MEMP is a critical document that lays out the framework for the municipal emergency management program and guides the emergency management team during 1) Mitigation, 2) Preparedness, 3) Response and 4) Recovery.
- MEMP is structured to meet the requirements of the *Local Authority Emergency Management Regulation* and has been designed to ensure a quick, effective and coordinated response based on an all-hazards perspective. Overall objectives of the MEMP are to:
 1. Save lives and reduce suffering
 2. Protect property
 3. Protect the environment
 4. Reduce economic and social impacts
- MEMP is not designed to replace existing procedures for dealing with normal emergencies.
- MEMP utilizes the Incident Command System (ICS) as a standardized on-site management system which enables effective and efficient incident management and allows for integration of regional and provincial support should the need arise.
- MEMP is reviewed annually by an Alberta Emergency Management Agency (AEMA) Field Officer from the North Central Region.
- MEMP includes the following sections:

GENERAL / TOC / REVISIONS TRACKING	Section 1. Introduction
RESPOND	Section 2. Response Actions Section 3. Contacts (primary) Section 4. Facilities

	Section 5. Roles & Responsibilities Section 6. Hazard Specific Response Plans & Procedures
RECOVER / MITIGATION / PREPAREDNESS	Section 7. Recovery Section 8. Prevention, Mitigation & Preparedness
GOVERNANCE / ADMINISTRATION	Section 9. Governance & Administration
RESOURCES	Section 10. Contact Lists Section 11. Tools & Templates Section 12. Acronyms & Glossary Section 13. Hazard Identification & Risk Assessment Section 14. Legislation Section 15. ICS Forms

STRATEGIC ALIGNMENT:

Establishing a Municipal Emergency Management Plan aligns with the County Strategic Plan as follows:

PILLAR 2: MUNICIPAL INFRASTRUCTURE & SERVICES

Outcome: County has necessary tools & information to deliver programs and services efficiently

PILLAR 4: GOVERNANCE & LEADERSHIP

Outcome: County is Transparent & Accountable

ADMINISTRATION RECOMMENDS THAT:

Council approves the Municipal Emergency Management Plan as recommended by the Emergency Advisory Committee.



TO: COUNCIL

RE: 2026 OPERATING & CAPITAL BUDGET

ISSUE:

Section 242 of the *MGA* requires Council to adopt an operating budget for each calendar year.

Section 245 of the *MGA* requires Council to adopt a capital budget for each calendar year.

BACKGROUND:

- *MGA s.243(1)* - An operating budget must include the estimated amount needed for the following expenditures and transfers:
 - To provide for Council's policies and programs
 - To pay the debt obligations
 - To pay the requisitions required to pay to the province under an enactment
 - Amount of expenditures and transfers needed to meet the municipality's obligations for services funded under an intermunicipal collaboration framework (ICF)
 - Amount to be transferred to reserves
 - Amount to be transferred to the capital budget
- *MGA s. 246* - A capital budget must include the estimated amount needed for the following:
 - Amount needed to acquire, construct, remove or improve capital property,
 - Anticipated sources and amounts of money to pay for those costs; and
 - Amount to be transferred from the operating budget
- December 16, 2025:
 - Council approved an Interim Operating Budget for 2026 in accordance with *MGA s. 242(2)* which permits a Council to adopt an interim operating budget for part of a calendar year.
 - Council approved the 2026 Capital Budget.
- January 6, 2026
 - Resolution 2026-012: Council approved the disposal of Engine 33 for a sales price of \$45,000.
 - *Capital budget identified the sale, but no amount estimated.*
- February 3, 2026:
 - Resolution 2026-025: Council approved purchase of a 2026 John Deere 744P from Brandt Tractor for a price of \$620,000 and to trade-in Unit#303 to Brandt for the price of \$86,000.
 - *Capital budget identified the purchase at \$675,000 and trade-in at \$50,000.*

- February 17, 2026:
 - Resolution 2026-050: Council approved purchase of a 2026 Dodge Ram 2500 crew cab 4x4 at a price of \$68,476.
 - *Capital budget identified the purchase at \$65,000 and estimated sale value of replaced asset of \$5,000.*
 - Resolution 2026-051: Council approved purchase of a 2026 Caterpillar 420 for a price of \$220,430, and to trade-in Unit #30` for a price of \$47,000.
 - *Capital budget identified the purchase at \$205,000 and estimated sale value of replaced asset of \$40,000.*
- March 3, 2026:
 - Resolution 2026-074: Council approved purchase of a Degelman 1820 Sidearm and Degelman Rev 1500 for a total price of \$100,650 and to consign units to auction.
 - *Capital budget identified the purchase at \$90,000 and estimated sale value of replaced assets of \$5,000.*
- March 25 & 26, 2026:
 - Council reviewed operating & capital budgets and mill rates with Administration, and recommended the budgets considered at April 21, 2026 Council meeting.
- Administration incorporated 2025 project carryforward items and new information, such as actual assessment and requisitions, into the Operating and Capital Budgets.

ANALYSIS:

- 2026 Operating & Capital Budget Presentation provides a summary of the 2026 Operating and Capital Budgets.
- Attached is the 2026 Budget Overview that provides details on the Operating and Capital Budgets by the various departments.

Attachments:

- 2026 Operating Budget
- 2026 Capital Budget
- 2026 Budget Overview

STRATEGIC ALIGNMENT:

Approval of the 2026 Operating & 2026 Capital Budget directly supports the implementation of the County 2022 – 2026 Strategic Plan. The process for approval of the budgets specifically aligns with the the following pillar:

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:

- Council adopt the 2026 Operating Budget as presented; with 2026 operating expenditures and revenue of \$20,134,180 respectively.
- Council revise the 2026 Capital Budget from \$10,624,042 to \$11,017,056, as presented.

2026 OPERATING BUDGET



SUMMARY BY CATEGORY

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2025 Budget	2026 Budget	Dollar Change	% Change
Revenues								
Municipal taxes	8,989,480	9,498,843	10,296,585	10,975,156	10,970,589	\$ 11,297,832	327,243	3%
Requisitioned taxes	2,836,284	2,774,231	3,017,554	3,349,080	3,348,868	3,732,894	384,026	11%
Local improvement levy	21,885	21,885	21,885	21,885	21,885	21,885	-	0%
Aggregate levy	112,328	72,880	112,571	204,113	75,000	150,000	75,000	100%
User fees and sale of goods	1,238,615	1,122,058	989,541	981,272	980,653	1,026,207	45,554	5%
Rental income	66,726	72,916	70,924	74,554	85,786	90,430	4,644	5%
Allocation of in-house equip rental	715,620	740,638	841,570	889,881	835,025	878,454	43,429	5%
Penalties and costs on taxes	167,712	139,821	153,450	287,768	150,000	150,000	-	0%
Licenses, permits and fee revenue	17,371	14,972	64,507	119,630	44,500	108,750	64,250	144%
Returns on investment	455,914	899,436	781,819	531,164	531,333	461,490	(69,843)	-13%
Other governments transfer for operating	1,113,483	1,760,944	1,286,343	1,232,672	1,213,938	1,215,400	1,462	0%
Other revenue	127,111	158,277	51,241	74,057	43,726	32,406	(11,320)	-26%
Drawn from operating reserves	634,445	196,599	44,114	166,742	188,319	87,318	(101,001)	-54%
Drawn from unrestricted reserves	162,586	174,303	1,672,158	1,197,593	1,124,271	700,219	(424,052)	-38%
Debenture proceeds	-	-	-	-	1,500,000	-	(1,500,000)	-100%
Contribution from capital source	98,890	22,902	-	1,991	2,500	180,700	178,200	7128%
Over/Under Levy income	2,068	1,940	-	8,087	8,117	195	(7,922)	-98%
Total Revenue	16,760,518	17,672,646	19,404,261	20,115,645	21,124,510	\$ 20,134,180	(990,330)	-5%
Expenditures								
Salaries and benefits	3,875,617	4,089,895	4,494,116	4,837,760	4,986,346	\$ 5,416,499	430,153	9%
Materials, goods and supplies	2,899,317	2,603,296	2,888,395	2,841,005	3,221,902	2,944,027	(277,875)	-9%
Utilities	125,376	124,683	133,339	129,435	143,110	149,850	6,740	5%
Contracted and general services	1,846,404	1,918,416	1,918,834	1,781,231	2,096,100	2,216,519	120,419	6%
Purchases from other governments	297,897	368,318	246,142	288,559	327,400	318,400	(9,000)	-3%
Transfers to other governments	1,152,560	1,132,785	1,265,984	1,226,621	2,789,810	1,476,958	(1,312,852)	-47%
Transfers to individuals and organizations	605,555	89,798	95,766	107,896	115,911	155,518	39,607	34%
Transfer to local boards and agencies	157,621	165,523	170,784	176,061	176,464	206,436	29,972	17%
Interest on long term debt	119,183	114,459	109,598	104,596	104,820	99,680	(5,140)	-5%
Principal payment for debenture	162,586	167,303	172,158	177,154	177,154	182,294	5,140	3%
Provision for allowances	(334,106)	(365,100)	45,000	175,000	10,000	10,000	-	0%
Bank charges and short term interest	1,255	1,344	1,606	1,588	1,970	1,970	-	0%
Tax cancellations	9,890	17,414	18,730	3,672	18,800	20,719	1,919	10%
Other expenditures (over/under levy)	2,226	2,068	9,789	192	30	38	8	27%
Requisitions	2,836,126	2,774,231	3,007,765	3,356,975	3,356,955	3,733,051	376,096	11%
Transfer to operating reserves	627,111	279,180	255,151	104,640	91,904	61,839	(30,065)	-33%
Transfer to capital reserve	1,951,612	3,340,491	3,584,376	3,647,554	3,313,705	3,062,817	(250,888)	-8%
Transfer to capital program	117,558	848,542	142,098	234,907	192,129	77,565	(114,564)	-60%
Total Expenditures	16,453,787	17,672,646	18,559,631	19,194,845	21,124,510	\$ 20,134,180	(990,330)	-5%
Expenditures	16,453,787	17,672,646	18,559,631	19,194,845	21,124,510	\$ 20,134,180	(990,330)	-5%
Net Cost (Revenue)	(306,730)	0	(844,630)	(920,800)	-	\$ -	-	#DIV/0!

2026 OPERATING BUDGET



DEPARTMENT SUMMARY

	Expenditures	Revenue	Net Cost	\$100 of Taxes Collected Used for:
A-General Government Services				
01-General Municipal	-	1,162,219	(1,162,219)	(7.60)
05-Taxation	30,719	15,040,726	(15,010,007)	
06-Requisitions	3,733,089	195	3,732,894	24.84
11-Council & Legislative	424,175	8,000	416,175	2.77
12-Administration	1,735,741	53,829	1,681,912	11.19
15-Elections & Plebiscites	3,500	-	3,500	0.02
Total A-General Government Services	5,927,224	16,264,969	(10,337,745)	31.22
B-Protective Services				
21-Enhanced Policing Services	486,829	-	486,829	3.24
23-Fire Services	706,680	199,040	507,640	3.38
24-Emergency Management	42,633	-	42,633	0.28
25-Ambulance (STARS)	7,500	-	7,500	0.05
26-By-law & Enforcement	381,260	95,750	285,510	1.90
27-Safety	79,022	7,006	72,016	0.48
28-Barrhead & Area Regional Crime Coalition	6,044	3,362	2,682	0.02
Total B-Protective Services	1,709,968	305,158	1,404,810	9.35
C-Transportation Services				
32-Public Works	8,472,114	1,849,954	6,622,160	44.06
33-Airport	70,185	31,870	38,315	0.25
Total C-Transportation Services	8,542,299	1,881,824	6,660,475	44.31
D-Utilities & Waste Management Services				
41&42 W&S Utility / Truck Fill	534,642	515,413	19,229	0.13
48-Lagoons	250,350	250,350	-	-
43-Waste Management	321,229	25,000	296,229	1.97
44-Utility Services -General	50,000	-	50,000	0.33
Total D-Utilities & Waste Management Services	1,156,221	790,763	365,458	2.43
E-Community Support Services				
51-FCSS	77,149	-	77,149	0.51
Total E-Community Support Services	77,149	-	77,149	0.51
F-Planning & Development				
61-Land Use Planning & Development	341,047	75,000	266,047	1.77
63-Economic Development	192,297	2,000	190,297	1.27
66-Subdivision & Land Development	283	-	283	0.00
69-Land,Housing and Leases	-	19,935	(19,935)	(0.13)
Total F-Planning & Development	533,627	96,935	436,692	2.91
G-Agricultural Services				
62-Agricultural Services	1,145,276	526,515	618,761	4.12
Total G-Agricultural Services	1,145,276	526,515	618,761	4.12
H-Recreational & Cultural Services				
72-Recreation	799,730	46,580	753,150	5.01
74-Culture	242,686	221,436	21,250	0.14
Total H-Recreational & Cultural Services	1,042,416	268,016	774,400	5.15
2026 OPERATING BUDGET	20,134,180	20,134,180	-	100

2026 CAPITAL BUDGET



	Capital Assets Acquired	Contributions to Reserves	Total
General Government Services			
01-General Municipal	-	-	-
11-Council & Legislative	-	-	-
12-Administration	1,365,491	120,000	1,485,491
Total -General Government Services	1,365,491	120,000	1,485,491
Protective Services			
21-Enhancing Policing Services	-	-	-
23-Fire Fighting	21,450	97,000	118,450
24-Disaster Services	-	-	-
25-Ambulance (STARS)	-	-	-
26-Enforcement	7,500	53,000	60,500
27-Safety	-	-	-
28-Barrhead & Area Regional Crime Coalition	-	-	-
Total -Protective Services	28,950	150,000	178,950
Transportation Services			
32-Public Works	6,298,185	2,330,848	8,629,033
33-Airport	-	18,000	18,000
Total -Transportation Services	6,298,185	2,348,848	8,647,033
Utilities & Waste Management Services			
41&42-W&S Utility	-	192,605	192,605
43-Waste Management	-	78,000	78,000
44-Utility Services -General	-	50,000	50,000
48-Lagoons	-	39,364	39,364
Total -Utilities & Waste Management Services	-	359,969	359,969
Community Support Services			
51-FCSS	-	-	-
Total -Community Support Services	-	-	-
Planning & Development			
61-Land Use Planning & Development	-	32,000	32,000
63-Economic Development	-	-	-
66-Subdivision & Land Development	-	-	-
69-Land,Housing and Leases	-	-	-
Total -Planning & Development	-	32,000	32,000
Agricultural Services			
62-Agricultural Services	80,913	52,000	132,913
Total - Agricultural Services	80,913	52,000	132,913
Recreational & Cultural Services			
72-Recreation	-	-	-
74-Culture	-	-	-
Total -Recreational & Cultural Services	-	-	-
TOTAL - 2025 CAPITAL BUDGET	7,773,539	3,062,817	10,836,356
Capital Assets Acquired	7,773,539		
Contributions from Operating for Future Reserves		3,062,817	
Subtotal	10,836,356		
Contributions from Reserves to Current Year Operating		180,700	
	11,017,056		

CF - denotes carry forward

	Funding Source						
	2025 and prior years PROJECT COST	2026 PROJECT COST	GENERAL REVENUES	RESERVES	GRANTS	SALE OF EQUIP	OTHER / UNKNOWN
ADMINISTRATION							
Renovations (CF)		1,308,657		1,308,657			-
Servers, IT Infrastructure (Year 2 of 3)		37,797		37,797			
Servers, IT Infrastructure (Year 1 of 3) (CF)		19,037		19,037			
		1,365,491	-	1,365,491	-	-	-
FIRE							
Radios		8,000		8,000			
On-Site Training Facility (50%) (CF)		3,450		3,450			
ERC Boiler		10,000		10,000			
Sale of Engine 33; Council res. 2026-012				(45,000)		45,000	
		21,450	-	23,550	-	45,000	-
ENFORCEMENT							
Starlink Hardware for 2 CPO units		7,500		7,500			
		7,500	-	7,500	-	-	-

		Funding Source						
		2025 and prior years PROJECT COST	2026 PROJECT COST	GENERAL REVENUES	RESERVES	GRANTS	SALE OF EQUIP	OTHER / UNKNOWN
TRANSPORTATION		# miles (CY)						
Bridges								
BF 76144		26,030	513,970		128,493	385,478		
BF 74972		21,370	518,630		129,658	388,973		
BF 77644 (STIP denied)		-	180,000		180,000	-		
<i>Apply for STIP funding for BF 80831, 74837, 75922 with work to be done in 2027. BF 78806 will also be applied for but likelihood is very low (recommend to complete in 2027 from reserves)</i>								
Road Construction								
25-740 Twp Rd 624A (CF)	1.25 / 0.75	337,779	186,101			186,101		
26-740 Twp Rd 624 (Road Re-alignment)	0.25		57,045		57,045			
26-440 Twp Rd 590/RGE 54 (Branden Road)	2.3		512,557		512,557			
26-340 Rge Rd 40 (Golf Course South)	2		447,350			447,350		
Equipment Replacement								
2026 Grader - replaces 2016 Caterpillar 140MAWD; Council res. 2025-403			558,000		358,000		200,000	
2026 Grader - replaces 2021 Caterpillar 150AWD; Council res. 2025-403			558,000		320,500		237,500	
2026 Grader - replaces 2021 Caterpillar 150AWD; Council res. 2025-403			558,000		311,000		247,000	
2026 Grader - replaces 2021 JD 772GP (Oct 2026)			550,000		360,000		190,000	
2026 Grader - replaces 2021 JD 772GP (Oct 2026)			550,000		360,000		190,000	
Light Duty Truck - replaces 2012 Dodge 1500, replacing 107 instead			68,476		63,476		5,000	
2026 Backhoe - replaces 2018 JD 310SL; Council res. 2026-051			220,430		173,430		47,000	
2026 Loader - replaces 2006 Komatsu WA450-5L; Council res. 2026-025			620,000		534,000		86,000	
2026 Dangelman 1820 Side Arm; Council res. 2026-074			43,300		40,800		2,500	
2026 Dangelman REV 1500 Rotary Mower; Council res. 2026-074			57,350		54,850		2,500	
Buildings, Land, & Land Improvements								
Interior refurbishment			16,971		16,971			
PW Shop Door Replacement			15,000		15,000			
County welcome sign x 9			47,565	47,565				
Sand/salt shed door (CF)			19,440		19,440			
	5.30	385,179	6,298,185	47,565	3,635,219	1,407,901	1,207,500	-

CF - denotes carry forward

	Funding Source						
	2025 and prior years PROJECT COST	2026 PROJECT COST	GENERAL REVENUES	RESERVES	GRANTS	SALE OF EQUIP	OTHER / UNKNOWN
AIRPORT							
	-	-	-	-	-	-	-
WASTE MANAGEMENT							
	-	-	-	-	-	-	-
UTILITIES							
Manola Meter Vault - 100% BRWC Funded	-	-	-	-	-	-	-
AGRICULTURAL SERVICES							
AG Building exterior painting - rust protection		50,913		50,913			
Water Structure Replacement - SE 8-59-2-W5 (Jansen)		30,000	30,000				
		80,913	30,000	50,913	-	-	-
TOTAL	385,179	7,773,539	77,565	5,035,573	1,407,901	1,252,500	-

Vision and Mission Statements below were adopted by Council and influence the 2026 Budgets.

Vision	“To foster a strong, healthy and proud rural community”
Mission	“Provide good governance and sustainable services to enhance our municipality”

2026 Operating & Capital Budgets provide for the delivery of a wide range of local government services and programs, setting aside a prudent level of funding in reserves, all while maintaining a reasonable cost to ratepayers in the County of Barrhead No. 11.

There are several items that influence the 2026 budgets such as the following:

- Taxable municipal assessment increased by 2.94% reaching a total of \$1,181,422,510.
 - Average market increase for residential properties is 2.43%. Residential assessment also increased by 1.72% due to growth (i.e. new residential assessment in the County).
 - Linear assessment for 2026 is \$168M, a decrease of \$2M, or a decrease of 1.15%. Designated industrial property decreased by \$403K, a decrease of 2.91%.
 - County assessed non-residential assessment grew by 4.62%, machinery and equipment assessment grew by 0.94% and farmland assessment grew by a negligible amount.
- An increase of 1% in all municipal mill rates to address infrastructure costs and Council priorities.
- Requisitioned taxes increased as well, resulting in the total mill rate being increased by 4.31% for non-residential, 2.13% for residential and 1.48% for farmland. Assessment increases from inflation and growth, combined with mill rate increases for municipal and requisitioned taxes, saw total taxes increased by \$711,269 from 2025 Budget.
- County implemented a new compensation grid in 2022, as recommended by an external consultant. New grid also included a 3.54% cost-of-living increase based on a 5-year rolling average at September for the Alberta Consumer Price Index.
- Approved organizational chart includes the addition of Supervisor of Enforcement and Emergency Management (CPO), with 0.75FTE being allocated to Enforcement Department and 0.25FTE being allocated to Emergency Management Department. Hours for a seasonal position in Public Works will also be extended until December 2026 to help with shop duties.
- County was successful in securing a \$70,000 grant from FCM for Valuing Natural Assets for Climate Resilience Project with activities to be carried out in 2026 – 2028. A seasonal position to work on the project deliverables will be hired for 2026.
- Continued use of blanket spray for Road Spray Program.

- 2026 Road Maintenance & Construction Program:
 - Oil program had previously been limited to subdivisions, along with limited patchwork on existing oiled roads. In 2025, some of the existing oiled roads were added back to the program. Budget 2026 includes 4.83 km (3 miles) of re-oiling for Manola Road and Mosside Road.
 - Budget includes soil stabilization of 5.63 km (3.50 miles) on select roads that have been identified as eligible for re-oiling in a future year or for roads that have chronic soft areas. Soil stabilization is done to improve the strength of the road base.
 - Shoulder Pull Program has been successful and is continued for 2026. Planned for 2026 is 21.73 km (13.5 miles) on select roads within the County.
 - Road reconstruction of 8.53 km (5.30 miles).
- 3 bridge reconstructions with 2 bridges being funded 75% by STIP grant funding from the province and 25% from reserves and 1 bridge being fully funded by reserves. Additionally, County will apply for funding for 4 bridge projects planned to be carried out in 2027.
- Capital projects carried forward from 2025 include: renovation at the Admin building, IT infrastructure replacements (year 1 of 3), fire training facility enhancements, remainder of work at PW salt/sand shed, and sale of Engine 33.
- Asset replacements in accordance with the Capital Plan which include renovations and R&M of Admin building, PW Shop, and Ag building, server & IT infrastructure (Year 2 of 3), fire department radios, 5 graders, 1 light duty truck, backhoe, loader, mowing equipment, 9 County welcome signs, and an Ag water structure replacement at SE8-59-2-W5.
- New equipment planned includes outfitting CPO units with Starlink.

These and other factors will be discussed further in the following pages.

OPERATING BUDGET

2026 Operating Budget proposes operating expenditures of \$20,134,180 including requisitions and transfers. Planned revenue from sources other than general taxation are \$5,109,650 which requires \$15,024,530 be raised from general taxation. Taxes collected on behalf of other organizations (the “Requisitioning Authorities”) are \$3,732,897 and are remitted to the Requisitioning Authority, leaving a Municipal Tax Revenue of \$11,291,633 to cover a Net Cost of \$11,291,633.

Municipal budgets must be balanced. 2026 Operating Budget includes the costs to maintain existing service levels and sets aside a prudent level of funding into reserves.

00 General Municipal Revenue

This is not an active department, but rather items that are global and not attributed to any one department are included here. Revenues include penalties on taxes, returns on investments, transfer to and from general reserves.

- This department provides for \$1,162,219 to fund all departments.
- \$382,294 transferred from Unrestricted Surplus to Local Roads & Bridges Reserve.
- \$317,925 transferred from Unrestricted Surplus to fund all programs (balance the budget).

05 Taxation

This department includes all revenues collected annually through local property taxation and includes any Federal and Provincial grants in lieu of taxes.

Taxes levied are a function of assessed values multiplied by mill rates.

Assessment

Taxable municipal assessment increased by 2.94% reaching a total of \$1,181,422,510. Assessment for residential properties increased by 4.15%, which was a combination of market increase of 2.43% and new growth of 1.72%. Non-residential assessment increased overall by 2.74%, linear assessment decreased by 1.15%, and machinery & equipment assessment increased by 0.25%.

Mill Rate

Municipal mill rates were increased by 1%.

Taxes Levied

Included in the 2026 Property Tax Bylaw is a minimum tax of \$50 for all parcels with taxable assessment. It is anticipated an additional \$6,200 will be generated from the minimum tax.

Applying the municipal mill rate and minimum tax to assessment provides the County with \$11,297,832 in municipal tax revenue used to fund County services. This is an increase of \$327,243 or 2.98% from the prior year budget. County will also collect an additional \$384,026 or 11.47% on behalf of requisitioning authorities and remit those funds to them.

On average, the increase to residential taxes will be \$41.01 per \$100,000 of assessment.

Collection of taxes from oil and gas companies has been a challenge in previous years. The County's tax instalment payment plan (TIPP) has been successful assisting oil and gas operators in paying their outstanding and current taxes. In addition, the recent Ministerial Order issued by Alberta Energy to Alberta Energy Regulator (AER) requiring payment of municipal taxes as a mandatory condition for approving new well license transfers between companies or granting new well licenses has given the County greater assurance that oil and gas taxes will be collected. However, in recent years, there has been an increase in oil and gas companies that are not paying their taxes and there is concern about the collectability of oil and gas taxes. County, through Rural Municipalities of Alberta (RMA), continues to advocate to the Province to address this issue. County has provided \$10,000 for an allowance for uncollectible oil and gas taxes in the current year.

County must collect and remit taxes on behalf of other Requisitioning Authorities. An additional \$3,732,894 is levied to property owners for these requisitions. The expense is recorded in Department 06 Requisitions and discussed further in the following section.

Tax cancellations for eligible taxpayers applying to the Non-Residential Tax Incentive Bylaw is estimated at \$20,719.

- This department provides for \$15,010,007 to fund all departments.

06 Requisitions

County must collect and remit 3 types of requisitions: 1) Education, 2) Social housing, and 3) Designated industrial.

Education

Alberta Education uniform mill rate is applied to the Equalized Assessment of the County along with the under or over levies to develop the mill rate to apply to current year assessment. County is billed \$2.84 per \$1,000 of its total residential and farmland equalized assessment value, based on 2024 property values. In addition, the non-residential rate of \$4.17 per \$1,000 of equalized assessment value is also charged to the County.

The increase in mill rate and equalized assessment resulted in an additional tax levied of \$378,103 or a 12.19% increase.

A total of \$3,479,077 is to be collected in 2026 to cover education requisitions and be submitted to the province.

Social Housing

Barrhead & District Social Housing Association (BDSHA) operates lodge accommodations and is funded by the County of Barrhead, Town of Barrhead, Woodlands County, MD of Big Lakes and the Town of Swan Hills based on Equalized Assessment. In accordance with the *Alberta Housing Act*, a management body may requisition municipalities for which the management body provides lodge accommodations for the management body's annual deficit for the previous fiscal year arising from the provision of lodge accommodation. There was no change in the total amount requisitioned from the prior year. Due to increased County assessment,

the mill rate for social housing has decreased by 0.90%. Total collected will increase by \$5,433.

A total of \$237,424 will be collected in 2026 to cover social housing requisitions and submitted to BDSHA.

Designated Industrial

Municipal Affairs Designated Industrial Properties (DIP) Requisition was new in 2018 and is related to the province recovering costs for assessment of industrial properties such as but not limited to linear property (wells, pipelines, telecommunications, electric power systems) and facilities regulated by the AER, Canadian Energy Regulator and AUC. The requisition increased 3.08% from 2025.

A total of \$16,396 will be collected from these properties in 2026 to cover DIP requisitions and submitted to the province.

- Total requisitions, including under and over levies, in the 2026 Operating Budget equal \$3,732,894 for an increase of 11.47%.
- Represents approximately 18.54% (2025 – 15.89%) of 2026 Operating Budget Expenditures.
- For every \$100 of taxes collected in 2026, \$25 will be used for Requisitions.

11 Council & Legislative

This section of the Budget primarily reflects expenses to support the 7 members of Council, with most of the costs related to Councillor compensation.

- 2026 Operating budgeted expenditures have seen an increase of \$61,833 from the prior year. Budget 2026 includes consulting fees of \$35,000 which includes \$5,000 for Strategic Planning sessions, \$5,000 for elected officials' compensation review, and \$25,000 for estimated consultant work for Council priorities. Councillor compensation has increased to reflect cost of living and benefit premiums as well as estimated per diems for Council and committee meetings.
- Revenue for this department is negligible leaving a net cost of \$416,174.
- Represents approximately 2.11% (2025 – 1.72%) of 2026 Operating Budget Expenditures.
- For every \$100 of taxes collected in 2026, \$3 will be used for Council & Legislative expenses.

12 Administration

This department covers a variety of expenditures such as administrative salaries and benefits, assessor services, audit fees, postage, communications (internet & phones), advertising, insurance, building maintenance, goods, utilities and contributions to reserves. Full Time Equivalent (FTE) positions in this department are 7.94.

- 2026 Operating Budget presents a 2.87% or \$48,486 increase in expenditures from the 2025 Operating Budget. Salaries and wages increased by merit and COLA increases, and

there was an increase in contractual expenditures for items such as audit and assessor fees. As well, County has budgeted \$20,000 to complete a compensation review.

- Revenue for this department is \$53,839 leaving a net cost of \$1,681,912. Revenue is primarily derived from provision of BRWC financial services, and sale of services such as tax certificates and sale of maps.
- \$120,000 is contributed to Capital Reserves from this department.
- Represents approximately 8.62% (2025 – 7.99%) of 2026 Operating Budget Expenditures.
- For every \$100 of taxes collected in 2026, \$11 will be used for Administration expenses.

15 Elections & Plebiscites

Elections occur every 4 years with the next municipal election to occur in 2029. By-elections may occur if a seat on Council becomes vacant.

- Next election is scheduled for October 15, 2029.
- Includes \$3,500 contribution to Operating Reserves from this department.
- Represents approximately 0.02% (2025 – 0.07%) of 2026 Operating Budget Expenditures.

21 Enhanced Policing Services & School Resource Officer

In 2020 the Province implemented a Police Funding Model (PFM) that requires rural municipalities to pay a portion of frontline policing costs based on equalized assessment and population. With the Province's renewed model, County contributions are estimated to increase every year by 22% – 30% over the next 5 years. Government of Alberta estimates the County's annual contribution to the PFM will be \$1,085,609 when the model is fully implemented April 1, 2030.

- 2026 Operating Budget has increased by \$121,829 due to the required contribution to the provincial PFM. Estimate based on amount provided by Government of Alberta.
- There is no revenue in this department, leaving a net cost of \$486,829.
- There is no contribution to reserves from this department.
- Represents approximately 2.42% (2025 – 1.73%) of 2026 Operating Budget Expenditures.
- For every \$100 of taxes collected in 2026, \$3 will be used for Enhanced Policing Services.

23 Fire Fighting Services

Under the Barrhead Regional Fire Services (BRFS) Agreement between the County of Barrhead and the Town of Barrhead, the County is responsible for costs of firefighting and ambulance assists that occur within the County, Fire Guardian and dispatch fees and 50% of the common expenses to operate a Fire Department regardless of the number of responses. Those common expenses include salaries and benefits for a Fire Chief, Deputy Fire Chief and administrative support, training, insurance, and general supplies and costs to run the Emergency Response Center.

- Revenue for this section is generated by invoicing residents and businesses that receive fire services up to a maximum of \$3,000 per incident and the use of LGFF Operating grants. Historically the County collects 40% of the fire response costs due to the \$3,000 capping policy on invoices.
- 2026 Operating Budget projects a budgeted revenue of \$199,040 to cover approximately 28.17% of the expenditures. Revenue for this department includes an allocation of LGFF operating grant. County allocates annual LGFF Operating grant funds to the library and the balance to cover fire expenditures. Library appropriations have increased in the current year which have reduced the grant allocation to the Fire Department.
- 2026 Operating Budget presents an increase in budgeted expenditures from 2025 of 2.76% primarily due to Fire Department net costs being higher due to cyclical training/convention requirements.
- Net cost of the Fire Department is \$507,640.
- Includes reserve contributions of \$97,000 to capital and \$25,000 to operating.
- Represents approximately 3.51% (2025 – 3.26%) of 2026 Operating Budget Expenditures.
- For every \$100 of taxes collected in 2026, \$3 will be used for Fire Fighting Services.

24 Emergency Management Services

Alberta *Emergency Management Act* requires the County to maintain a Municipal Emergency Management Plan and participate in Emergency Preparedness. With the addition of a 2nd CPO in 2026, 0.25FTE of Supervisor of Enforcement & Emergency Management has been allocated to this department. This department has 0.28FTE.

- Includes \$2,000 contribution to Operating Reserves from this department.
- There is no revenue anticipated for this department in 2026, leaving a net cost of \$42,633.
- Represents approximately 0.21% (2025 – 0.08%) of 2026 Operating Budget Expenditures.

25 Ambulance Services

Annual grant to STARS (air ambulance) is contained in this part of the Budget and is set at a flat rate of \$7,500.

- Represents approximately 0.04% (2025 – 0.04%) of 2026 Operating Budget Expenditures.

26 Enforcement Services

County added an additional full-time permanent CPO to its organizational chart in January 2026, with 0.75FTE allocated to Enforcement and 0.25FTE allocated to Emergency Management. Total FTE in this department is 1.75FTE.

- 2026 Operating Budget presents an increase of \$182,126 of expenditures from prior year due to the addition of a 2nd CPO.
- \$53,000 contribution to Capital Reserves from this department.

- Revenue, in the form of fines, for this department is unpredictable but is estimated to cover approximately 25.11% of the expenditures, leaving a net cost of \$285,510.
- Represents approximately 1.89% (2025 – 0.94%) of 2026 Operating Budget Expenditures.
- For every \$100 of taxes collected in 2026, \$2 will be used for Enforcement Services.

27 Safety Program

Safety Program falls under the Alberta *Occupational, Health & Safety Act*. This section of the budget primarily includes salary and benefits for a 0.5FTE Safety Coordinator. This department also includes in-service training expenses for the Joint Workplace Health & Safety Committee members and safety audit expenses.

- 2026 Operating Budget presents a decrease of \$12,964 expenditures from prior year, reflecting cyclical nature of expenditures in Safety.
- Revenue from the workers compensation and reserves to fund the Safety Incentive Program covers 8.87% of expenditures, leaving a net cost of \$72,016.
- Anticipated Partners in Injury (PIR) rebate of \$3,506 is planned to be contributed to Operating Reserves from this department.
- Represents approximately 0.39% (2025 – 0.44%) of 2026 Operating Budget Expenditures.

28 BARCC (Barrhead & Area Regional Crime Coalition)

Created in 2018, this department includes the activities of the collaboration efforts of 5 partners – County of Barrhead, Town of Barrhead, Woodlands County, Barrhead & District Rural Crime Watch, and Barrhead RCMP Detachment. Focus of this department is to take an active role in reducing crime through coordinated efforts in education, awareness of crime prevention and reporting suspicious activities. Alert Tool and Website are 2 main deliverables for this department.

- Revenue is in the form of contributions from the Town of Barrhead and Woodlands County of \$3,362, leaving a net cost of \$2,682.
- There is no contribution to reserves from this department.
- Represents approximately 0.03% (2025 – 0.07%) of 2026 Operating Budget Expenditures.

32 Public Works

County uses a proactive approach to roadway repair, maintenance, and construction. The road network is reviewed annually, and a plan is developed that identifies the annual priorities in addition to a 5-year plan for construction. This approach allows for incremental improvements and the ability to accumulate reserves for larger projects.

In total, the County maintains approximately 1,499 km of road annually. As part of the Road Maintenance Program, it is the County's practice to re-gravel approximately 1/3 of the gravel roadways each year. This approach aims for improvement of the roadways which is both manageable and financially sustainable. 2026 Road Maintenance Program specifically includes 441 km of gravelling (a decrease of 90 km), 4.83 km oiling of roads, 5.64 km of soil

stabilization, and 8.58 km of dust control in addition to subsidized application of dust control (\$1.50/lineal foot, no change from prior year) for residents by request. County also uses a “flag system” which provides laneway grading for our residents at a very modest cost.

Public Works Department also provides support to our community in ways that do not appear as specific lines in the Budget. For example, snow plowing that is provided to our community halls.

This section of the budget presents a variety of expenditures to support the following programs: grading and blading of roads, road maintenance, drainage, roadside mowing, brush control, and gravel exploration and extraction. Public Works department also manages the transfer stations and campgrounds. A total of 18.3 full time permanent FTEs are in this department, plus 14 seasonal positions, with the season ranging from 4 – 8 months, depending on position.

- 2026 Operating Budget presents a 11.39% decrease of \$851,453 in net cost from 2025 Operating Budget. Changes relate to the cyclical nature of expenditures, such as a reduction of 90 km of road re-graveling, or tire replacements. As well, annual reserve transfers vary.
- Included in 2026 Operating Budget is a one-time transfer from Unrestricted Surplus of \$200,00 and current year budget of \$167,029 to the Local Roads & Bridge Reserve to fund future road and bridge re-construction. Total transferred to this reserve for 2026 is \$849,323.
- Shoulder pulls on 21.73 km (13.5 miles) of roadway at a cost of \$202,500 is planned.
- Oiling program at a cost of \$347,650. Manola and Mosside road are planned to be re-oiled in 2026. Included in the oiling sub-department budget is soil stabilization (permazyme) on key corridor roads that have been identified as eligible for re-oiling in a future year or on roads with chronic soft spots.
- Dust control on 8.58 km (5.33 miles), as well as sale of private dust control at a combined net cost of \$120,418.
- Gravel continues to be a key resource for the County. Engineering services required to ensure our gravel pits are compliant with provincial legislation as well as gravel source exploration opportunities are included in the 2026 Operating Budget.
- Gravel crushing is planned in 2026 at an estimated cost of \$1.2M. In 2026, County staff will remove overburden and prepare pit for crushing at an estimated cost of \$200,000. Expenditures are recorded as inventory on the Statement of Financial Position, rather than as an expense.
- County will continue to offer small quantities of aggregate for sale to the public, but ratepayers will be required to arrange their own trucking to collect the materials. In 2024, this program moved to a pre-pay program to ensure County is fiscally responsible with its resources.

- Revenue for this department covers approximately 21.84% of the expenditures and comes from a variety of sources such as Aggregate Levy Fees for gravel, sale of goods and gravel, equipment rentals, value of offsetting costs by using County equipment in construction projects and provincial grants.
- \$47,565 is contributed to capital and \$2,330,848 to Capital Reserves from this department.
- Represents approximately 42.08% (2025 – 43.53%) of 2026 Operating Budget Expenditures.
- For every \$100 of taxes collected in 2026, \$44 will be used for services provided by Public Works.

33 Airport Services

Barrhead Johnson Airport is a joint service between the County of Barrhead and the Town of Barrhead with expenses shared equally.

- 2026 Operating Budget presents a decrease in expenditures from the 2025 Operating Budget of \$8,960 due to cyclical expenditures of line painting and regulatory review.
- \$18,000 is contributed to County Capital Reserves from this department.
- Revenue for this department is budgeted to cover 45.41% of the expenditures in 2026 which includes leases, fees, and contribution from the Town, leaving a Net Cost of \$38,315.
- Represents approximately 0.35% (2025 – 0.37%) of 2026 Operating Budget Expenditures.

40 Water & Sewer Utility Services (41 Water, 42 Sewer, 44 General Utility Services, 48 Lagoons)

County of Barrhead performs repairs and maintenance on water lines going to Manola and Neerlandia, which is paid for by the Barrhead Regional Water Commission (BRWC). Manola waterline and a portion of the Neerlandia waterline are leased by the BRWC.

Water is purchased by the County of Barrhead from the BRWC and charged to the water users through the water rates charged by the County. Other expenses incurred include contracted services, insurance, materials and supplies and utilities. BRWC rates increased by 8.8% for 2026.

A Local Improvement Tax of \$21,885 is collected for the fire suppression reservoir that serves Northplex and future developments on the Kiel Industrial Lands on NE 27-59-3 W5M. Currently only Northplex and the County share in this expense and it is set aside in a reserve.

Allocated to this department is 0.70 FTE.

- Revenue for this department covers approximately 91.71% of the expenditures and comes from user fees, BRWC fees and Local Improvement Tax, leaving a net cost for water, sewer and lagoons to be \$69,229.

- Revenue includes a transfer of \$180,000 from capital reserves to fund Thunder Lake lagoon desludging.
- Increase of 5% to water & sewer rates; with a budgeted recovery from water and sewer utility holders of 97%. If actual recovery exceeds 100%, excess will be transferred to reserves.
- Increase of \$10 for truck dumping fees, with any net operating surplus to go to reserves to fund future replacement or refurbishment of lagoons.
- 2026 Operating Budget includes \$281,969 contribution to Capital Reserves from this department, of which net operating surplus of \$39,364 from truck-dump lagoons and net operating surplus of \$10,720 from Truck Fill is planned to go to Capital Reserves.
- Represents approximately 4.14% (2025 – 11.47%) of 2026 Operating Budget Expenditures.

43 Waste Management

Net costs for operating the Barrhead Regional Landfill are split equally between the County of Barrhead and the Town of Barrhead. County also contributes to its own Capital Reserve for Landfill. Costs of operating the County's 6 Transfer Stations are borne solely by the County of Barrhead.

Expenses in this department primarily include contracted services, insurance, gravel, and provisions for closure of the landfill. Maintenance provided by County Public Works is recorded as an expense under Waste Collection, but also as revenue under Public Works.

- 2026 Operating Budget presents a 2.43% increase in expenditures from the 2025 Operating budget.
- There is no revenue generated from the Transfer Stations; however the Landfill is expected to generate 41.89% of the operating expenditures from tipping fees and recycling. As the Town is the Unit of Authority for the Regional Landfill, only the net cost of operating the landfill is recorded as a "Transfer to Other Governments."
- Revenue is generated from the capital reserves; any interest earned on reserves is transferred to reserve.
- Net cost to the County to provide waste collection and disposal services is \$296,229.
- \$78,000 is contributed to Capital Reserves from this department.
- Represents approximately 1.60% (2025 – 1.48%) of 2026 Operating Budget Expenditures.
- For every \$100 of taxes collected in 2026, \$2 will be used for Waste Management.

51 Family & Community Support Services (FCSS)

FCSS municipal contributions are paid equally by the County of Barrhead and the Town of Barrhead. FCSS program is delivered by an external organization and is supported primarily by provincial funding, which is contingent upon receiving a combined minimum contribution from both municipalities of 20% of eligible operating costs.

- County and Town each contribute \$77,149 to the FCSS program which exceeds the 20% minimum requirement.
- Represents approximately 0.38% (2025 – 0.37%) of 2026 Operating Budget Expenditures.
- For every \$100 of taxes collected in 2026, less than \$1 will be used for FCSS.

61 Land Use Planning, Zoning & Development

Revenues in this department are generated by fees for development permits, subdivision applications, use of specific Operating Reserves, and grant funding. There are 1.7FTEs allocated to this department. For 2026, a seasonal position is planned to work on Valuing Natural Assets for Climate Resilience project as well as the Parks & Open Spaces project.

- Revenue for this department covers approximately 21.99% of the expenditures.
- Budget 2026 includes replacement of permitting system (carried forward from 2025).
- County was successful in a grant application from FCM for “Valuing Natural Assets for Climate Resilience” and will receive \$70,000 over the next 3 years.
 - Budget 2026 includes a temporary seasonal position Natural Asset Assistant, which will be funded by the grant.
- Net cost to the County for this department is \$266,047.
- Contributions to Operating Reserves of \$10,000 from this department.
- Contribution to Capital Reserves of \$32,000 from this department.
- Represents approximately 1.69% (2025 – 1.42%) of 2026 Operating Budget Expenditures.
- For every \$100 of taxes collected in 2026, \$2 will be used for Land Use Planning, Zoning & Development.

62 Agricultural Services

Agricultural Services is made up of several program areas including General Operations, Extension, Vegetation Control, Conservation, Pest Control, Resource Management and ALUS. This department includes 3.83 FTEs as well as 4 seasonal positions (May – August).

In 2021, the County, along with Westlock County, and Athabasca County were successful in joining ALUS Canada, which provides funding for conservation projects and programing. County of Barrhead is the managing partner.

County of Barrhead is also the managing partner for the Resource Management stream of the provincial grant. Resource Management grant is provided for eligible activities undertaken by County of Barrhead, Westlock County, Athabasca County, and Thorhild County.

Multi-year provincial grant was signed in 2025, with annual funding established until 2029.

- Continued use of blanket spray program for the roadside spray program.
- Revenue for this department covers approximately 45.97% of the expenditures, leaving a net cost of \$618,761.

- \$52,000 is contributed to Capital Reserves and \$30,000 is contributed to the Capital Program for replacement of Water Control Structure located at SE 8-59-2-W5.
- Represents approximately 5.69% (2025 – 4.94%) of 2026 Operating Budget Expenditures.
- For every \$100 of taxes collected in 2026, \$4 will be used for Agricultural Services.

63 Economic Development

This department's expenditures are primarily for salaries and benefits for 1.20 FTEs, public relation expenses, and special projects.

- 2026 Operating Budget presents a slight increase of 1.96% in expenditures from 2025 or \$3,703.
- LIFT Business Conference & Trade Show in 2024 and 2025 were successful and another event is planned for in 2026, but without grant funding.
- Net cost to the County for this department is \$190,297.
- There are no contributions to reserves from this department.
- Represents approximately 0.96% (2025 – 0.89%) of 2026 Operating Budget Expenditures.
- For every \$100 of taxes collected in 2026, \$1 will be used for Economic Development.

66 Subdivision & Land Development

In 2018 work commenced on Phase I of the Kiel Industrial Park and was completed in 2020. Any revenue that is generated from the sale of a lot is put back into reserves to fund future phases of the Kiel Industrial Park.

- There are no further budgeted sales in 2026 but activities to sell lots are included in the Economic Development department.
- 2026 Operating Budget presents expenditures of \$283.
- Represents nil (2025 – nil) of 2026 Operating Budget Expenditures.

69 Land, Housing & Building Rentals

County has several small leases generating revenue of \$19,935 which is a 15% increase from 2026.

72 Recreational Services

Maintenance of our parks, open spaces and campgrounds are budgeted in this section. Public Works Department is responsible for these facilities.

In 2021, an interest-bearing loan of \$115,250 was provided to Barrhead Golf & Recreation Area Society for campground expansions, with funding to come from reserves. Starting in 2022, annual repayments from the Society of \$9,654.10 are returned to the reserve.

County of Barrhead continues to provide funding of \$25,000 for staffing and supervision of summer recreation programming to the Town of Barrhead.

County continues to make principal and interest payments of \$281,974 on the \$5,000,000 debenture borrowed for the capital contribution to the Barrhead Regional Aquatics Centre.

In addition, a contribution of \$369,930 to support the operation of Town recreational facilities (Arena, Aquatic Centre, Curling Rink) will be made to the Town. This contribution is a result of the Arbitrator selecting the County's Recreation Agreement which presented a funding model based on 0.03403% of a rolling 3-yr assessment (starting in 2017) or a minimum of \$312,679. As the County's assessment increases the contribution to the Town for recreation facilities also increases.

Included in Budget 2026 is \$20,000 for preliminary engineering for two boat launches at Lac La Nonne. If required, upgrades to the boat launches would occur in a future year.

In the prior year, the County facilitated a Strategic Planning session for Misty Ridge. Additionally, \$30,000 was transferred to operating reserves for Misty Ridge support if conditions are met. Budget 2026 includes a transfer to Misty Ridge pending satisfaction of the criteria established in the Operations Agreement, with funding to come from the reserve established in the prior year.

- Revenue for this department covers approximately 5.82% of the expenditures, leaving a net cost of \$753,150.
- \$9,654 is contributed to Operating Reserves from this department.
- Represents approximately 3.97% (2025 – 3.64%) of 2026 Operating Budget Expenditures.
- For every \$100 of taxes collected in 2026, \$5 will be used for Recreational Services.

74 Culture

Most of the expenditures in this section are related to the transfer of funds to other organizations to provide services to our residents.

The largest expenditure in this section is the \$206,436 contribution to libraries. County contributes to the Barrhead Public Library, which includes the Neerlandia Library, as well as the Yellowhead Regional Library. These contributions are based on the approved \$29.00 per capita contribution for Barrhead Public Library and \$4.85 per capita for Yellowhead Regional Library.

Expenditure associated with "Transfers to Organizations," which is used to make contributions to various local community organizations remains unchanged. Organizations must apply through the Community Grant Policy to be eligible for funding, to a maximum of \$2,500 per organization, with funding to come from reserves.

- 2026 Operating Budget presents an increase in expenditures from the 2025 Operating Budget of \$24,722.
- Revenue for this department covers approximately 91.24% of the expenditures, leaving a net cost of \$21,250. Revenues are from LGFF Operating Grants and Operating Reserves.
- There are no contributions to reserves from this department.
- Represents approximately 1.21% (2025 – 1.03%) of 2026 Operating Budget Expenditures.

CAPITAL BUDGET

Capital Budget proposes Capital Expenditures of \$7,773,539, in addition to transfers to Capital Reserves of \$3,062,817 and a transfer of reserves to current year operating of \$180,700 for a total Capital Budget of \$11,017,056.

Capital assets are purchased based on the 10-year Capital Plan. Roads selected for reconstruction are based on the Road Plan which is reviewed annually by Council.

2026 Capital Budget includes the following capital purchases and transfers:

12 Administration

- Renovations to the Admin building, at an estimated cost of \$1,308,657, with funding coming from reserves.
- Servers and IT Infrastructure (Year 1&2 of 3) replacement at a cost of \$56,834, with funding coming from reserves.
- Transfers of \$120,000 from operations to Capital Reserves:
 - \$70,000 for Computer & Equipment Reserve
 - \$50,000 for Building Reserve

23 Fire Fighting

- Training facility enhancements of \$3,450, radios of \$8,000, and ERC boiler of \$10,000 with funding coming from reserves.
- Sale of Engine 33, which was replaced in 2025, with proceeds of \$45,000 put to reserves.
- Transfers of \$97,000 from operations to Capital Reserves:
 - \$87,000 for Fire Equipment Reserves
 - \$10,000 for ERC Building & Equipment Reserves

26 Enforcement Services

- Starlink hardware for 2 CPO units, at a cost of \$7,500, with funding coming from reserves.
- Transfers of \$53,000 from operations to Capital Reserves:
 - \$53,000 for Enforcement Equipment Reserves

32 Public Works

- Equipment purchases of the following with funding to come from the trade in of old equipment and balance of the funding to come from Capital Reserves:
 - 5 graders with total cost of purchase of \$2,774,000 with proceeds on sale of old equipment of \$1,064,500 for net cost of \$1,709,500, to be funded from reserves.
 - 1 light duty truck with a cost of \$68,476 with proceeds on sale of old unit of \$5,000, for a net cost of \$63,476, to be funded from reserves.

- 1 backhoe with total cost of purchase of \$220,430 with proceeds on sale of old equipment of \$47,000, for net cost of \$173,430, to be funded from reserves.
- 1 loader with total cost of purchase of \$620,000 with proceeds on sale of old equipment of \$86,000, for net cost of \$534,000, to be funded from reserves.
- Mowing equipment with a total cost of purchase of \$100,650 with proceeds on sale of old equipment of \$5,000, for net cost of \$95,650, to be funded from reserves.
- Interior refurbishment to PW building at a cost of \$16,971, with funding coming from reserves.
- Replacement of PW Shop overhead door at a cost of \$15,000, with funding coming from reserves.
- Replacement of 9 County welcome signs at a cost of \$47,565, with funding coming from current year taxes.
- Completion of sand/salt shed door at a cost of \$19,440, with funding coming from reserves.
- 5.30 miles of road reconstruction projects utilizing County forces for a total cost of \$1,203,053 with \$569,602 from reserves, \$186,101 from LGFF Capital grant, and \$447,350 of CCBF Capital Grant for the following projects:
 - TWP Road 624A, South of 29, NE 29, NW 27, and NE 28-62-3-W5 – 0.75 mile (CF)
 - TWP 624, east of RR31 (Road Realignment) – 0.25 miles
 - TWP RD 590/RR54 – 2.3 miles
 - RGR RD 40 from Twp 590-592 – 2.0 miles
- Construction of 3 bridges for a total cost of \$1,212,600. Two bridges are funded 75% by grant funding. A 3rd bridge has been denied STIP grant funding, but the County deems it necessary to replace in 2026. Funding will come from reserves.
 - Typically, the County only performs bridge work if successful in obtaining grant funding. Where project is approved for grant funding, the project is 75% grant funded and 25% Capital Reserve funded.
 - Additionally, County will apply for grant funding for 4 bridges. If successful in obtaining grant funding, these projects will be carried out in 2027. Some engineering work could occur in 2026, if grant funding is successful. One of the bridges being applied has a low likelihood of STIP funding approval; Administration recommends this bridge be completed in 2027 regardless of grant funding.
- Transfers of \$2,330,848 from operations to Capital Reserves
 - \$711,201 for Equipment Reserve
 - \$538,324 for Grader Reserve
 - \$50,000 for Building Reserve

- \$150,000 for Aggregate Reserve
- \$32,000 Gravel Pit Reclamation Reserve
- \$849,323 Local Roads & Bridges Reserve

33 Airport

- No capital expenditures planned for 2026.
- Transfer of \$18,000 from operations to Capital Reserves.

44 General Utility Services (41 Water & 42 Sewer & 48 Lagoons)

- Transfers of \$281,969 from operations to Capital Reserves:
 - \$21,885 for Fire Suppression Reserves
 - \$50,000 for Regional Water & Sewer Reserves
 - \$160,000 for Water & Sewer Reserves funded by Utility Rate and interest on reserves
 - \$10,720 for Truck Fill Reserve funded by truck fill revenues
 - \$39,364 for Lagoons Reserve (Neerlandia, Lac La Nonne, & Thunder Lake) funded by lagoon dumping fees revenues
- Transfer of \$180,000 from Capital Reserves to operating for Thunder Lake Lagoon desludging.
- Lac La Nonne Sanitary Sewer project has been deferred to a future year, once costs and funding are determined. Lac Ste. Anne County is the project lead.

43 Waste Management

- No capital purchases planned for 2026.
- Transfers of \$78,000 from operations to Capital Reserves:
 - \$25,000 for Landfill Equipment Reserve
 - \$53,000 for Landfill Reserve

61 Land Use Planning, Zoning & Development

- Transfer of \$32,000 from operations to Capital Reserves for Money in Lieu of Reserves.

62 Agricultural Services

- Exterior painting of Ag arch rib building at a cost of \$50,913, to be funded from reserves.
- Replacement of water structure on SE8-59-2-W5, at a cost of \$30,000, with funding coming from current year taxes.
- Transfers of \$50,000 from operations to Capital Reserves:
 - \$10,000 for Ag Building Reserves
 - \$40,000 for Ag Vehicle & Equipment Reserves

- Transfers of \$2,000 from capital reserves to fund repairs and maintenance for grain bag roller.

72 Recreation

- No capital expenditures planned for 2026.



TO: COUNCIL

RE: 3 YEAR FINANCIAL PLAN & 10 YEAR CAPITAL PLAN

ISSUE:

Section 283.1 of the *Municipal Government Act (MGA)* requires Council to annually review and update its Financial Plan and Capital Plan.

BACKGROUND:

- *MGA* requires a written financial plan and a written capital plan.
 - Financial plan – must cover a minimum of the next 3 years
 - Capital plan – must cover a minimum of the next 5 years
- Primary benefit of longer-term planning is to identify future financial challenges and opportunities, allowing Council to plan and develop strategies to minimize or eliminate challenges and to capitalize on opportunities.
- Financial and capital plans do not have to be financially balanced.

ANALYSIS:

- County of Barrhead 3-year Financial Plan meets the requirements of the *MGA Sec. 283.1(2)*.
- County of Barrhead 10-year Capital Plan exceeds the requirements of the *MGA Sec 283.1(3)*.

Financial Plan

- 3-year Financial Plan was prepared by Administration with workshops held with Council during preparation.
- 3-year Financial Plan included estimates of revenues and expenditures.
 - Where actuals are known, such as contracted amounts, actuals were used.
- 3-year Financial Plan shows projected deficits for the 3 years as follows: \$600,684, \$891,190 and \$1,111,494 respectively.

General Comments:

- No increase in mill rate or assessment is contemplated in the Financial Plan.
- Some expenditures are cyclical. For example, line painting is planned every 3 years and was completed in 2025 so the next planned cost for this activity is in 2028. Another example would be air photos for GIS, which are taken every 7 years; next planned in 2028.
- To ensure adequate funding is in place for Road Re-Construction Program, an annual transfer to Local Roads & Bridge Reserve of \$480K - \$780K has been included in the Financial and Capital Plans as well as a commitment to use \$500K of capital grants annually for road re-construction. Council will annually determine actual grant funding used for road re-construction.

Compare 2027 to 2026:

- Projected revenue increase for 2026 compared to 2025 includes a total increase of \$711K:
 - Addition of one-time debenture proceeds of \$1.5M for Town of Barrhead Sani-Pretreatment. Removal of interest income from Kiel Sanitary Reserve of \$50K
 - Removal of drawn from unrestricted reserves of \$513K. Use of unrestricted reserves were used to transfer to Local Roads & Bridge Reserve and balance the budget.
 - Removal of use of \$180K of Lagoon Reserve to complete desludging at Thunder Lake.
 - Use of transfer station bin reserve of \$19K, to fund purchase of transfer station bins.
 - No projected sale of Kiel lots for 2027-2029
- Projected expenditure increase in 2027 compared to 2026 of \$1.3M:
 - Addition of one-time contribution of \$1.5M for Town of Barrhead Sani-Pretreatment, less reduction in transfer to reserves of \$50K for interest earned on Kiel Sanitary reserve.
 - Removal of one-time contribution to Local Roads & Bridge Reserve of \$362K.
 - Removal of desludging costs of \$180K at Thunder Lake Lagoon, as required by AEP.
 - Removal of one-time expenditure for Welcome Signs and Ag Water Control Structure of \$78K.
 - Pavement repair costs of \$110K.
 - Estimated merit and cost of living increases for salaries & wages of \$208K.
 - No projected sale of Kiel lots for 2027-2029 so no selling expenses or contribution to reserves.

Compare 2028 to 2027:

- Removal of one-time debenture proceeds of \$1.5M and related contribution to the Town of Barrhead.
- Removal of purchase of transfer station bins, funded from reserves.
- Increase to Police Funding Model of \$98K, as per Government of Alberta's estimates
- Purchase of airphotos of \$60K, funded from reserves.

Compare 2029 to 2028:

- Revenue is based on prior year or contracted amounts, and removal or addition of expenditures funded by reserves.
 - Removal of airphotos reserve funding for project completed in 2028.
 - Use of Election reserve to fund costs of election, to be held October 2029.
- Expenditures are projected to increase by 0.69% from 2029 and are based on contracted or estimated amounts.
 - Police Funding Model increase of \$137K, as per estimates provided by GOA.

Capital Plan

- 10-year Capital Plan was prepared by Administration with workshops held with Council during preparation.

- Highlights of the 10-year Capital Plan include:
 - Gravel road reconstruction of 4-7 miles per year. Annual cost of \$1.1M – \$1.3M.
 - 1 bridge structure reconstructed annually, depending on condition rating of structure and grant funding. 2027, 2028 include 4 and 3 bridge reconstructions respectively, but construction will only occur if grant funding is provided.
 - New paving of Kiel Industrial Park Road is planned (2029); pending development
 - Correction line chip seal is planned (2030)
 - Pavement overlay of Elks Beach Road is planned (2033)
 - Graders and road reconstruction equipment replacement based on warranty / buyback period
 - Major repairs and maintenance for buildings (Admin, Public Works, & Ag) included based on Building Condition Assessment Reports prepared by consultant.
 - Replacement of Finance system (2027)
 - Asset management software (2028)
- CCBF (formerly Gas Tax) and LGFF Capital grant funding have been included in the plan, with up to \$500,000 planned usage for road re-construction. Council will determine more or less usage on an annual basis.
- 10-year projection of capital reserves show adequate reserves to cover planned expenditures except for Admin, and PW Graders & Equipment.
- Grant funding or debentures could be used to cover any planned expenditures that exceed capital reserves. Council can also consider delaying planned expenditure until adequate reserves are in place or reconsider any planned expenditure.

Attachments:

- 3 Year Financial Plan (2027 – 2029)
- 10 Year Capital Plan, Summary

STRATEGIC ALIGNMENT:

Review and approval of the 3-year Financial Plan and 10-year Capital Plan achieves the following outcome and alignment with the County 2022 – 2026 Strategic Plan:

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:

Council approve the 3-Year Financial Plan for 2027 – 2029 and the 10-Year Capital Plan for the County of Barrhead as presented.

Budget + 3 Year Financial Plan

Department	BUDGET	FINANCIAL PLAN		
	2026	2027	2028	2029
Revenue				
- 01-General Municipal	1,162,219	649,584	655,027	655,628
- 05-General Taxation	15,040,726	15,040,732	15,040,732	15,040,732
- 06-Requisitions	195	195	195	195
- 11-Council & Legislative	8,000	5,000	5,000	5,000
- 12-General Administration	53,829	56,329	53,829	56,329
- 15-Elections and Plebiscites	-	-	-	11,500
Total A General Government Services	16,264,969	15,751,840	15,754,783	15,769,384
% Increase - Gen Gov Service Revenue		-3.15%	0.02%	0.09%
- 21-Enhanced Policing Service formerly SRO	-	-	-	-
- 23-Fire Fighting	199,040	195,060	191,003	183,317
- 24-Disaster Services	-	-	-	-
- 25-Ambulance Services (Stars)	-	-	-	-
- 26-Enforcement	95,750	95,750	95,750	85,750
- 27-Safety Program	7,006	7,000	7,000	7,000
- 28-Barrhead & Area Regional Crime Coalition (BARCC)	3,362	3,362	3,362	3,362
Total B Protective Services	305,158	301,172	297,115	279,429
% Increase - Protective Services Revenue		-1.31%	-1.35%	-5.95%
- 32-Public Works	1,849,954	1,829,700	1,829,700	1,829,700
- 33-Airport Services	31,870	32,155	36,390	32,680
Total C Transportation Services	1,881,824	1,861,855	1,866,090	1,862,380
% Increase - Transportation Services Revenue		-1.06%	0.23%	-0.20%
- 41-Utility Services - Water	409,238	407,852	411,909	409,854
- 42-Utility Services - Wastewater	106,175	1,556,175	56,175	56,175
- 43-Waste Management	25,000	44,000	25,000	25,000
- 44-Utility Services - General				
- 48-Lagoons	250,350	70,350	70,350	70,350
Total D Utilities & Waste Management Services	790,763	2,078,377	563,434	561,379
% Increase - Utilities & Waste Mgmt Revenue		162.83%	-72.89%	-0.36%
- 51 FCSS				
Total E Community Support Services Revenue	-	-	-	-
% Increase - Community Support Services Revenue		#DIV/0!	#DIV/0!	#DIV/0!
- 61-Land Use Planning & Development	75,000	75,000	115,000	45,000
- 63-Economic Development	2,000	2,000	2,000	2,000
- 66-Subdivision & Land Development	-	-	-	-
- 69-Land, Housing, Leases	19,935	7,800	7,700	75
Total F Planning & Development Services	96,935	84,800	124,700	47,075
% Increase - Planning & Development Services Revenue		-12.52%	47.05%	-62.25%
- 62-Agricultural Services	526,515	525,420	520,487	518,382
Total G Agricultural Services	526,515	525,420	520,487	518,382
% Increase - Agricultural Services Revenue		-0.21%	-0.94%	-0.40%
- 72-Recreation	46,580	16,471	16,355	16,233

Budget + 3 Year Financial Plan

	BUDGET	FINANCIAL PLAN		
- 74-Culture	221,436	225,416	229,473	237,159
Total H Rec & Culture	268,016	241,887	245,828	253,392
% Increase - Rec & Culture Revenue		-9.75%	1.63%	3.08%
Total Revenues	20,134,180	20,845,351	19,372,437	19,291,421
Percent Increase (Decrease)		3.53%	-7.07%	-0.42%
Expenditures				
- 01-General Municipal	-	-	-	-
- 05-General Taxation	30,719	34,362	25,500	25,500
- 06-Requisitions	3,733,089	3,733,089	3,733,089	3,733,089
- 11-Council & Legislative	424,175	387,958	397,174	407,022
- 12-General Administration	1,735,741	1,761,848	1,820,931	1,804,429
- 15-Elections and Plebiscites	3,500	3,500	3,500	15,000
Total A General Government Services	5,927,224	5,920,757	5,980,194	5,985,040
% Increase - Gen Gov Service Expenditures		-0.11%	1.00%	0.08%
- 21-Enhanced Policing Service formerly SRO	486,829	509,023	606,977	744,039
- 23-Fire Fighting	706,680	706,910	730,190	720,490
- 24-Disaster Services	42,633	45,107	48,146	48,150
- 25-Ambulance Services (Stars)	7,500	7,500	7,500	7,500
- 26-Enforcement	381,260	381,138	398,180	405,743
- 27-Safety Program	79,022	82,485	88,925	87,400
- 28-Barrhead & Area Regional Crime Coalition (RARCC)	6,044	6,044	6,044	6,044
Total B Protective Services	1,709,968	1,738,207	1,885,962	2,019,366
% Increase - Protective Services Expenditures		1.65%	8.50%	7.07%
- 32-Public Works	8,472,114	8,459,252	8,534,181	8,565,274
- 33-Airport Services	70,185	70,595	78,905	71,165
Total B Transportation Services	8,542,299	8,529,847	8,613,086	8,636,439
% Increase - Transportation Services Expenditures		-0.15%	0.98%	0.27%
- 41-Utility Services - Water	451,780	497,662	474,313	473,315
- 42-Utility Services - Wastewater	82,862	1,563,068	33,074	33,080
- 43-Waste Management	321,229	335,648	316,380	318,242
- 44-Utility Services - General	50,000	50,000	50,000	50,000
- 48-Lagoons	250,350	70,350	70,350	70,350
Total B Transportation Services	1,156,221	2,516,728	944,117	944,987
% Increase - Transportation Services Expenditures		117.67%	-62.49%	0.09%
- 51 FCSS	77,149	77,149	77,149	77,149
Total B Transportation Services	77,149	77,149	77,149	77,149
% Increase - Community Support Services Revenue		0.00%	0.00%	0.00%
- 61-Land Use Planning & Development	341,047	321,865	392,300	338,938
- 63-Economic Development	192,297	201,347	209,519	216,132
- 66-Subdivision & Land Development	283	283	283	283
- 69-Land, Housing, Leases				
Total B Transportation Services	533,627	523,495	602,102	555,353

Budget + 3 Year Financial Plan

	BUDGET	FINANCIAL PLAN		
% Increase - Community Support Services Expenditures		-1.90%	15.02%	-7.76%
- 62-Agricultural Services	1,145,276	1,127,452	1,139,249	1,155,001
Total B Transportation Services	1,145,276	1,127,452	1,139,249	1,155,001
% Increase - Community Support Services Revenue		-1.56%	1.05%	1.38%
- 72-Recreation	799,730	764,224	771,426	771,542
- 74-Culture	242,686	248,176	250,343	258,039
Total Rec & Culture	1,042,416	1,012,400	1,021,769	1,029,581
% Increase - Rec & Culture Expenditures		-2.88%	0.93%	0.76%
Total Expenditures	20,134,180	21,446,035	20,263,628	20,402,916
Percent Increase (Decrease)		6.52%	-5.51%	0.69%
Net Total	-	(600,684)	(891,190)	(1,111,494)



10 Year Capital Plan 2027 - 2036

DRAFT: APRIL 21, 2026

**County of Barrhead No. 11
10 Year Capital Plan
DEPARTMENT RECAP**

EXPENDITURES RECAP	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Actual	Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	& Beyond
Administration	23,774	1,365,491	247,070	100,000	-	14,986	6,401	-	30,000	30,000	-	142,925
Fire (County - 50%)	422,153	(23,550)	8,000	75,000	-	145,000	175,000	750,000	-	65,000	450,000	1,215,000
Emergency Management	-	-	-	-	-	-	-	-	-	-	-	-
Enforcement	133,940	7,500	-	140,000	-	135,000	-	-	145,000	-	140,000	-
Public Works - Graders & Equipment (less trade-in)	892,071	2,576,056	905,000	1,330,000	880,000	2,328,000	2,225,000	974,000	3,315,000	-	-	2,042,000
Public Works - Roads & Bridges	2,515,444	2,422,697	2,787,044	2,430,000	2,335,000	2,580,037	1,465,000	1,465,000	2,908,699	1,465,000	1,572,500	2,542,202
Public Works - Building & Land	-	51,411	-	-	6,092	64,941	-	-	-	-	-	-
Airport (County - 50%)	-	-	-	-	-	-	-	-	175,000	-	-	-
Utilities	62,784	-	1,500,000	-	-	-	-	-	-	65,000	-	10,550,000
Utilities - Lagoon Sounding / Monitoring wells	-	180,000	-	-	-	-	-	-	-	-	-	-
Landfill (County - 50%)	39,036	-	75,000	-	-	-	212,500	-	750,000	-	322,500	-
Transfer Stations	-	-	-	-	-	-	-	-	-	-	-	-
Development, including Broadband	-	-	-	-	-	-	-	-	-	-	-	-
AG - Building & Equipment	146,536	51,613	18,300	115,700	58,300	120,500	14,300	150,500	500	500	500	500
Subdivision & Land Dev. - Kiel Industrial Park	-	-	-	-	-	-	-	-	-	-	-	-
Recreation (incl. Money in Lieu Reserve)	-	-	-	-	-	-	-	-	-	-	-	-
Planned Expenditures	\$4,235,737	\$6,631,218	\$5,540,414	\$4,190,700	\$3,279,392	\$5,388,464	\$4,098,201	\$3,339,500	\$7,324,199	\$1,625,500	\$2,485,500	\$16,492,627

RESERVES CONTRIBUTIONS RECAP	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Actual	Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	& Beyond
Administration	146,000	120,000	120,000	120,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000
Fire	175,759	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000	97,000
Emergency Management	-	-	-	-	-	-	-	-	-	-	-	-
Enforcement	98,776	53,000	53,000	53,000	53,000	53,000	53,000	53,000	53,000	53,000	53,000	53,000
Public Works - Graders & Equipment	1,225,025	1,249,525	1,274,516	1,300,006	1,326,006	1,352,526	1,379,577	1,407,168	1,435,312	1,464,018	1,493,298	1,523,164
Public Works - Roads & Bridges / ROW	1,704,899	1,031,323	869,584	875,027	880,628	836,392	842,323	848,426	854,706	861,169	867,819	874,661
Public Works - Building	50,476	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Airport	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Utilities	290,277	281,969	214,667	234,082	233,891	233,891	233,891	233,891	233,891	233,891	233,891	233,891
Landfill	79,179	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000	78,000
Transfer Stations	-	-	-	-	-	-	-	-	-	-	-	-
Development	-	-	-	-	-	-	-	-	-	-	-	-
AG - Building & Equipment	50,755	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000	52,000
Subdivision & Land Dev. - Kiel Industrial Park	-	-	-	-	-	-	-	-	-	-	-	-
Recreation (incl. Money in Lieu Reserve)	36,127	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000	32,000
Annual Contribution	\$3,875,272	\$3,062,817	\$2,858,767	\$2,909,115	\$2,890,526	\$2,872,810	\$2,905,791	\$2,939,486	\$2,973,909	\$3,009,078	\$3,045,008	\$3,081,717

10 Year Capital Plan DEPARTMENT RECAP

GRANT FUNDING - STIP (BRIDGES)	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Actual	Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	& Beyond
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-
Funding - contingent on project acceptance	720,303	774,450	1,278,750	855,000	296,250	292,500	292,500	292,500	292,500	292,500	292,500	292,500
Capital Projects - Bridges	(720,303)	(774,450)	(1,278,750)	(855,000)	(296,250)	(292,500)	(292,500)	(292,500)	(292,500)	(292,500)	(292,500)	(292,500)
Ending Balance	\$5,441	\$5,441	\$5,441	\$5,441	\$5,441	\$5,441	\$5,441	\$5,441	\$5,441	\$5,441	\$5,441	\$5,441

GRANT FUNDING - LGFF Capital (formerly MSI)	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Actual	Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	& Beyond
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from Province	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from Province - LGFF Funding	1,192,812	2,630,982	1,434,265	1,319,524	1,319,524	1,319,524	1,319,524	1,319,524	1,319,524	1,319,524	1,319,524	1,319,524
Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
Road Projects & Bridges	-	-	-	-	-	-	-	-	-	-	-	-
Road Projects & Bridges	(1,119,003)	(186,101)	(430,000)	-	(430,000)	-	(500,000)	-	(500,000)	-	(500,000)	-
Road Program	(535,000)	(535,000)	(535,000)	(535,000)	(535,000)	(535,000)	(535,000)	(535,000)	(535,000)	(535,000)	(535,000)	(535,000)
Ending Balance	-\$638,424	\$1,271,457	\$1,740,722	\$2,525,246	\$2,879,770	\$3,664,293	\$3,948,817	\$4,733,341	\$5,017,865	\$5,802,389	\$6,086,912	\$6,586,912

GRANT FUNDING - Canada Community Building Fund (formerly Federal Gas Tax)	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Actual	Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	& Beyond
Opening Balance	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from Province	-	1,206,275	406,949	406,949	406,949	406,949	406,949	406,949	406,949	406,949	406,949	406,949
Interest Income	25,890	-	-	-	-	-	-	-	-	-	-	-
Road Projects	-	(447,350)	-	(430,000)	-	(500,000)	-	(500,000)	-	(500,000)	-	(500,000)
Ending Balance	\$815,982	\$1,574,907	\$1,981,856	\$1,958,805	\$2,365,754	\$2,272,703	\$2,679,652	\$2,586,601	\$2,993,550	\$2,900,499	\$3,307,448	\$2,807,448

GRANTS AVAILABLE FOR OTHER PROJECTS	177,559	2,846,365	3,722,579	4,484,051	5,245,524	5,936,997	6,628,470	7,319,943	8,011,415	8,702,888	9,394,361	9,394,361
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OTHER FUNDING	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Actual	Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	& Beyond
AMWWP Received												
AMWWP Used												
Water for Life - Thunder Lake water project currently Not Eligible Debenture Funding (UTL 2031+)									-			(9,593,000)
Ending Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$0

10 Year Capital Plan DEPARTMENT RECAP

RESERVE BALANCE <small>(ending balance in Reserve Account at YE)</small>	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
	Actual	Budget	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	& Beyond
Administration	1,483,937	238,446	111,376	131,376	201,376	256,390	319,990	389,990	429,990	469,990	539,990	467,065
Fire	714,116	834,666	923,666	945,666	1,042,666	994,666	916,666	263,666	360,666	392,666	39,666	(1,078,334)
Emergency Management												
Enforcement	(1,929)	43,571	96,571	9,571	62,571	(19,429)	33,571	86,571	(5,429)	47,571	(39,429)	13,571
Public Works - Graders & Equipment	1,584,287	257,757	627,272	597,278	1,043,284	67,810	(777,613)	(344,445)	(2,224,133)	(760,115)	733,183	214,347
Public Works - Roads & Bridges, incl Agg. Levy	3,468,771	3,492,342	3,290,676	3,020,703	2,292,582	1,341,437	1,511,260	1,687,186	425,693	614,362	702,181	(172,859)
Public Works - Building	144,194	142,783	192,783	242,783	286,691	271,750	321,750	371,750	421,750	471,750	521,750	571,750
Airport	181,174	199,174	217,174	235,174	253,174	271,174	289,174	307,174	150,174	168,174	186,174	204,174
Utilities	4,296,555	4,398,523	3,113,190	3,347,272	3,581,163	3,815,055	4,048,946	4,282,837	4,516,729	4,685,620	4,919,511	4,196,402
Landfill	859,922	937,922	940,922	1,018,922	1,096,922	1,174,922	1,040,422	1,118,422	446,422	524,422	279,922	357,922
Transfer Stations	()	()	()	()	()	()	()	()	()	()	()	()
Development												
AG - Building & Equipment	247,637	248,024	281,724	218,024	211,724	143,224	180,924	82,424	133,924	185,424	236,924	288,424
Subdivision & Land Dev. - Kiel Industrial Park	446,464	446,464	446,464	446,464	446,464	446,464	446,464	446,464	446,464	446,464	446,464	446,464
Recreation (incl. Money in Lieu Reserve)	603,367	635,367	667,367	699,367	731,367	763,367	795,367	827,367	859,367	891,367	923,367	955,367
Ending Balance	\$14,028,495	\$11,875,039	\$10,909,186	\$10,912,601	\$11,249,985	\$9,526,831	\$9,126,921	\$9,519,407	\$5,961,617	\$8,137,695	\$9,489,703	\$6,464,294



TO: COUNCIL

RE: 2026 PROPERTY TAX BYLAW

ISSUE:

Council must pass a Property Tax Bylaw annually (MGA s. 353(1)).

BACKGROUND:

- Property taxation is a process regulated by the *MGA*.
- Council cannot pass a Property Tax Bylaw for a particular year unless the operating and capital budget for that year has been adopted by Council. (*MGA s. 247*).
- Property Tax Bylaw authorizes Council to impose a tax on property in the County to raise revenue to be used toward the payment of:
 - Expenditures and transfers set out in the budget
 - Requisitions (*MGA s. 353(2)*).
- Property Tax Bylaw must set and show separately all the tax rates that must be imposed to raise the revenue required for expenditures and requisitions (*MGA s. 354(1)*).

ANALYSIS:

- 2026 Operating and 2026 Capital Budget were discussed at the April 21, 2026, meeting and passed by Resolution # ____ and # _____.
- 2026 Budget requires the following tax revenue:
 - Municipal expenditures & transfers, net of revenue = \$11,291,633
 - Requisitions:
 - Education Requisitions = \$3,479,077
 - Barrhead & District Social Housing Requisition = \$237,424
 - Designated Industrial Requisition = \$16,396
 - Total tax levied = \$15,024,530
- 2026 Property Tax Bylaw as presented reflects the following:
 - An increase of 1% to the municipal mill rates to address infrastructure costs and Council priorities
 - Requisition increases as per Requisitioning authority. County has no control over these mill rates. For further information on the requisition increases, refer to the 2026 Budget Overview.
 - Minimum Tax of \$50.00 per taxable parcel remains in the Bylaw.

STRATEGIC ALIGNMENT:

Approval of the 2026 Property Tax Bylaw allows for the overall delivery of the County 2022-2026 Strategic Plan with the approval process aligning with the following pillar:

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:

Council gives 3 readings to Bylaw 3-2026 Property Tax Bylaw.



COUNTY OF BARRHEAD NO. 11

PROVINCE OF ALBERTA

BYLAW NO. 3-2026

2026 PROPERTY TAX BYLAW

Page 1 of 3

A Bylaw to authorize the rates of taxation to be levied against assessable property within the County of Barrhead No. 11 for the 2026 taxation year.

WHEREAS the County of Barrhead No. 11 has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the Council meeting held on April 21, 2026; and

WHEREAS the estimated municipal expenditures and transfers set out in the budget for the County of Barrhead No. 11 for the year 2026 total \$20,134,180; and

WHEREAS the estimated municipal revenues and transfers from all sources other than taxation is estimated at \$5,109,650; and the balance of \$15,024,530 is to be raised by general taxation; and

WHEREAS the estimated requisitions, including under-levies and over-levies from 2025 are:

Alberta School Foundation Fund (ASFF)		
Residential and Farmland	\$2,512,808	
2025 under-levy	\$733	
Non-Residential/Linear	\$937,284	
2025 over-levy	\$(882)	
Subtotal		\$3,449,943
Opted-Out School Board #1 – Evergreen CRSD		
Residential and Farmland	\$28,885	
Non-Residential/Linear	\$211	
Subtotal		\$29,096
Total Education Requisition		\$3,479,039

Barrhead & District Social Housing	\$237,467	
2025 over-levy	\$(43)	
Barrhead & District Social Housing Requisition		\$237,424

Alberta Municipal Affairs Designated Industrial Requisition	\$16,600
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WHEREAS the Council of the County of Barrhead No. 11 is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions; and

WHEREAS the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the *Municipal Government Act*, Chapter M26, Revised Statutes of Alberta, 2000; and

WHEREAS the assessed value of all property in the County of Barrhead No. 11 as shown on the assessment roll is:

Residential	\$845,980,950
Farmland	\$61,219,010
Non-Residential	\$56,773,580
Linear	\$168,395,410
Machinery and Equipment	\$49,052,040
TOTAL	\$1,181,422,510



COUNTY OF BARRHEAD NO. 11

PROVINCE OF ALBERTA

BYLAW NO. 3-2026

2026 PROPERTY TAX BYLAW

NOW THEREFORE, under the authority of the *Municipal Government Act, Revised Statutes of Alberta 2000, and amendments thereto*, the Council of the County of Barrhead No. 11, in the Province of Alberta, duly assembled, enacts as follows:

1. That the County Manager (CAO) is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the County of Barrhead No. 11:

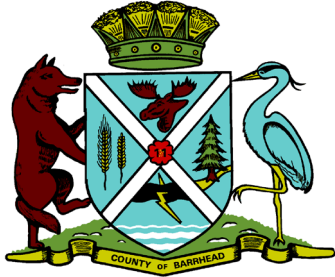
	Tax Levy	Assessment	Tax Rate per \$1,000 of assessment (Mill Rate)
General Municipal			
Residential	\$5,135,274	\$845,980,950	6.0702
Farmland	\$1,123,580	\$61,220,530	18.3530
Non-Residential	\$1,041,966	\$56,773,580	18.3530
Linear	\$3,090,561	\$168,395,410	18.3530
Machinery and Equipment	\$900,252	\$49,052,040	18.3530
Total	\$11,291,633	\$1,181,422,510	

ASFF			
Residential and Farmland	\$2,516,085	\$895,946,064	2.8083
Non-Residential including Linear	\$936,390	\$225,007,220	4.1616
Opted-Out School Board Evergreen CRSD			
Residential and Farmland	\$26,372	\$9,390,676	2.8083
Non-Residential including Linear	\$230	\$55,270	4.1616
Total	\$3,479,077	\$1,133,207,570	

Barrhead and District Social Housing Association			
Total	\$237,424	\$1,179,451,270	0.2013

Alberta Municipal Affairs Designated Properties Requisition			
Total	\$16,396	\$225,218,030	0.0728

GRAND TOTAL	\$15,024,530
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COUNTY OF BARRHEAD NO. 11

PROVINCE OF ALBERTA

BYLAW NO. 3-2026

2026 PROPERTY TAX BYLAW

Page 3 of 3

2. That the minimum tax levy for each individual taxable property shall be \$50.00.
3. Invalidity of any section, clause, sentence, or provision of this bylaw shall not affect the validity of any other part of this bylaw, which can be given effect with such invalid part or parts.
4. This Bylaw shall come into full force and take effect upon third and final reading.

FIRST READING GIVEN THE _____ DAY OF _____.

SECOND READING GIVEN THE _____ DAY OF _____.

THIRD READING GIVEN THE _____ DAY OF _____.

Reeve

Seal

County Manager (CAO)



presented to Council on April 21, 2026
 (items shaded have changed since last meeting)

2026 COUNCIL RESOLUTION TRACKING LIST

(Items beyond the normal course of business)



Resol. #	Resolution Topic	Responsible	Comments	Status
2026-115-116	Updated Library Board appointment to reflect end of term	EA/CAO	Library Executive Director notified	Complete Apr 9/26
2026-110	Rescind 6 obsolete policies	EA/CAO	Updates made in M-Files	Complete Apr 8/26
2026-109	Appointment of Fire Guardians	EA/CAO	Fire Chief & Guardians notified & website updated	Complete Apr 8/26
2026-107	Accepted 2025 Strategic Plan Report Card for info (to be posted on website)	COMM	Posted to website	Complete Apr 13/26
2026-103-105	Approve 2025 audited financial statements(FS) & FIR; post FS to website	CS/COMM	Posted to website	Complete Apr 14/26
2026-096	Support the CAO to participate on Women in Agriculture Panel if schedule permits.	CAO	CAO recognized to participate on Women in Agriculture Panel (no charge to attend); contacts made, shared with staff & to be incl in future Council agenda	Complete Mar 13/26
2026-092	Approved Corporate Use of Social Media Policy	COMM/CAO	Finalized	Complete Mar 4/26
2026-091	Approved Corporate Communications Plan	COMM/CAO	Finalized	Complete Mar 4/26
2026-090	Authorized signing of Misty Ridge 10-year operating agreement	EA/CAO	Fully executed and sent to Misty Ridge Committee	Complete Mar 27/26
2026-089	Approved Community Grant of \$1,600 to Pembina Arts Festival	EA/CAO	Recipient notified and cheque issued	Complete Mar 6/26
2026-088	Approved admendments to Policy AG-001 Beaver Program	EA/CAO	Policy updated	Complete Mar 5/26
2026-087	Appointed 2 additional members-at-large to ECDC	RD	New members notified	Complete Mar 6/26
2026-085	Adopted Bylaw 4-2026 - ECDC Bylaw	EA/CAO	Signed and posted to website	Complete Mar 27/26

2026-080	Include in Dev Agreement for DP 05-2026 that County would build road and make intersection improvements as discussed, and developer would be charged 90% of road builders rates as per County Rates & Fees Bylaw.	DEV/PW	Negotiation of DA underway as authorized by Council	Underway
2026-077	Accepted Boat Launch Maint report for info, Admin to bring back info on engineering & design costs (x2) for 2026 Budget to support permitting for work in 2027	RD/PW/CAO	Incorporated into DRAFT Final Budget for Council consideration.	Complete Mar 26/26
2026-076	Directed RCMP to maintain the policing priorities of Rural Visibility and Prolific Offender Management for the County of Barrhead.	CAO	Council provided input to RCMP on annual policing priorities.	Complete Mar 3/26
2026-074	Approved purchase of a Degelman 1820 Sidearm & Rev 1500 Mower from Horizon Ag & Turf for \$100,650; consign units #326 & #329 to auction.	PW	Ordered new units; consigned old units to Michener Allen to auction April 24	Underway
2026-072	Tabled discussion on Communities in Bloom Participation until a future meeting and to bring forward budget request.	RD/CAO		Underway
2026-065	Inform the FCSS board that COB preference is 2 representatives from the County on the FCSS board.	CAO	Councillors to share info at earliest convenience; decision made by Council	Complete Feb 17/26
2026-063	CAO to bring back recommendation to rescind outdated resolutions; add context to 2024-225	CAO	Postponed to April 7 due to lack of time; Tentative scheduled in CAO Report to Council on Mar 3/26	Complete Apr 7/26
2026-061	Approved 2025 year-end financial reports subject to audit adjustments and year end finalizations.	CS/CAO	Auditors here beginning of March and presenting to Council on April 7	Complete Apr 7/26
2026-060	Approved Bylaw 3-2026 Records Management	EA/CAO	Signed and Posted to website; Awaiting signatures	Complete Mar 27/26
2026-056	Investigate the costs of livestreaming Council meetings	COMM/CAO	Shared with Council during Budget Workshop, no cost for pilot; Conducting research	Complete Mar 26/26
2026-053-55	Appointed ARB officials for CRASC	EA/CAO	CRASC notified	Complete Feb 18/26
2026-051	Approved purchase 2026 Caterpillar 420 Backhoe from Finning Canada Ltd. for \$220,430 and further, to trade-in Unit #301 to Finning Canada Ltd. for \$47,000	PW	Dealership notified of Council decision with approx delivery of June 2026	Underway

2026-050	Approved purchase 2026 Dodge Ram 2500 crew cab 4x4 truck from Stephani Motors at a price of \$68,476.00 plus GST and applicable fees.	PW	Letter sent to dealership confirming purchase with approx delivery of June 2026	Underway
2026-049	Accepted 2025 Annual Enforcement Services Report to be posted	COMM/CPO	Report submitted to GOA and posted to website	Complete Feb 19/26
2026-048	Approved amended Policy PS-016 CPO Ride Along Program & rescinded Policy 26.13	CPO/EA/CAO	Policy submitted to GOA	Complete Apr 10/26
2026-047, 071	Create a public info pkg prior to the continuance of the Public Hearing for Bylaw 02-2026 set for April 7, 2026, at 1:00 pm	DEV/CAO	Info pkg released via website, hardcopy, etc. Research is underway; RFD to Council on Mar 3 for further direction	Complete Mar 13/26
2026-042	Provide a letter of support for MR Ski Hill to apply for Co-op Community Spaces Grant.	EA/CAO	Notified MR Ski Hill that Co-op Community Spaces Grant is not available in 2026; will request Council to rescind	Recinded Feb 17/26 2026-062
2026-040	Directed CAO to draft content for Ministerial Forum question period at Spring RMA convention re: Federal announcement to close Lacombe Research & Development Center.	CAO	BN provided to support Council; Research on commission responses, federal ag committee testimony; Discussion at Pembina Zone	Complete Mar 10/26
2026-038	Supported EAC recommendation to direct ASB to review draft Livestock EMP	AF/CAO	Directed to ASB	Complete Feb 3/26
2026-036	Postponed discussion on scheuling of Council meetings until next Council meeting	CAO	Direction provided to explore cost of live streaming (resol 2026-056); Included in Feb 17/26 agenda pkg	Complete Feb 17/26
2026-035, 120	Recessed the public hearing for bylaw 2-2026 until a future date	DO/CAO	Council closed public hearing; New date (Apr 7/26) brought to Council Feb 17/26 for consideration.	Complete Apr 7/26
2026-034	Denied the request to reduce or cancel the charges for fire incident report 25-332-CFR.	EA/CAO	Letter sent to landowner informing them of the decision.	Complete Feb 6/26
2026-028	Approved the additional funding sources for the 2025 capital projects	CS/CAO	Done	Complete Feb 3/26
2026-025	Approved purchase 2026 John Deere 744P from Brandt Tractor Ltd. for \$620,000 and to trade-in Unit #303 to Brandt Tractor Ltd. for \$86,000	PW/CAO	Notified and expected delivery approx June 2026	Underway
2026-020	Administration to bring a report to Council on snow clearing programs & options for County to support seniors.	PW/CAO	Conducted research on rural municipalites in Pembina Zone (13), prep report to Council Mar/26	Underway
2026-018	Accepted Enforcements Services Report, 2025 Winter Edition for info	CPO/Com	Posted to website	Complete Jan 7/26

2026-017	Approve 2025 cancelled tax transactions as presented.	CS/CAO	Complete.	Complete Jan 6/26
2026-016	Accepted allowance for doubtful accts of \$1,453.39 for info.	CS/CAO	Complete.	Complete Jan 6/26
2026-015	Write off 3 outstanding AR accounts for \$2,250.76	CS/CAO	Complete.	Complete Jan 6/26
2026-013,037	Mtg to be scheduled outside of RMA Conference; Administration to arrange mtg with Minister of Transportation to discuss road maintenance and other concerns regarding provincial highways	CAO	Call for feedback from staff, Council & public underway	Underway
2026-012	Sell Engine 33 to Village of Riverhurst, SK for \$45,000 conditional upon their satisfactory inspection.	CS/CAO	Village of Riverhurst inspected unit on January 20, 2026, and deemed it satisfactory. Payment received and Village staff drove unit back to Riverhurst.	Complete Jan 20/2026
2026-011	Approved resolution "Access to Liability Insurance for Agritourism Operators" to be presented at Pembina Zone	CAO	Presented at Pembina Zone & passed	Complete Jan 12/26
2026-010	Respond to Alberta Geographical Names Program, with no objection to naming of water feature	RD/CAO	Reponse submitted	Complete Jan 6/26
2026-009	Appoint Ms. Noble to Barrhead Library Board	EA	Library Executive Director notified	Complete Jan 14/26
2026-008	Appoint Mr. Ruhl to SDAB	EA/DEV	Applicant notified	Complete Jan 14/26
2026-005-007	Appointments made to ALUS PAC	ALUS	Members notified	Complete Jan 8/26
2026-004	Set public hearing for Bylaw 2-2026 for Feb 3 at 1:00 pm in Council Chambers	DEV/CAO	Advertised as per MGA, additional adv also completed.	Complete Feb 3/26
2026-003	1st reading Bylaw 2-2026 amending LUB 4-2024 to add Data Processing Facility	EA/CAO	Decision tracked	Complete Jan 14/26
2025-430	Councillors provide written report to be included in agenda pkg for Regular Council mtg to be submitted by end of day preceding Thursday.	EO/CAO	Shared template with Councillors; incl in agenda pkg	Complete Jan 06/26
2025-416	Authorized Reeve & CAO to sign BRWC Operational Agreement	EA/CAO	Agreement finalized; awaiting signature	Complete Jan 24/26

2025-403	Purchase (3) 2026 Cat motor graders, trade in (2) 2021 Cat motor graders to Finning Canada; sell 2016 Cat motor grader to Wallis Bros. Construction	PW/CAO	Received final 2 graders; Received 1/3 new grader, sold 2016 grader to Wallis Bros. Construction as per Council resolution; Suppliers notified	Complete Apr 10/26
2025-394-400	Appointed Members-at-large to County Committees	EA/CAO	All applicants notified; website to be updated in January	Complete Jan 7/26
2025-383	New initiatives be brought back to a future Project Priority session with Council to explore consideration for the 2026 Budget.	CAO	Discussed at COW, further discussion to occur during budget workshops; Tent. Sched. COW Jan 29/26	Complete Jan 29/26
2025-377	Approved up to a 90-day extension for offering Council Orientation under the MGA s. 201.1(2)	CAO	Info sharing ongoing, leg req. met. w orientation/info on a variety of programs, assets Jan 29/26; Legal session, Assessment 101, Roads 101, P&D 101, CPO program complete; others planned	Complete Jan 29/26
2025-254	Directed Admin to finalize scheduling with NRCB & ILWG - Stock Talk Initiative in the new year; include ASB members	CAO	NRCB (April 7/26); ILWG (Mar 10/26); NRCB has committed, ILWG has provided possible dates; Email sent to ILWG, looking at dates.	Complete Feb 24/26
2025-228	Directed Admin to proceed with prelim geo-technical and develop work plan re partnership project with LSAC.	PW/CAO	Call sched w new LSAC CAO - Feb 2/26; Discussed during budget wrkshp in Nov; LSAC project lead contacted Sep 22/25, Oct 8/25, LSAC advised on July 25/25	Underway
2025-194	Proceed with the acquisition of related vehicle & officer equipment up to \$77,141 to be funded by unrestricted reserves	CPO/CAO	All complete; Tentative completion for Mar/26 (last item is Axon in-car camera); Vehicle equipment has been purchased with installation occurring Oct-Jan.	Complete Mar 20/26
2025-193	Award the contract to Wolfe Chevrolet for the purchase of a 2025 Chevy Silverado SSV at a cost of \$57,359 excluding GST	CPO/CAO	All complete; Starlink installed, testing & inspection of unit underway; Expected to be in service Jan/26; Patrol vehicle received Jun 20/25; scheduled for outfitting on Oct 27/25.	Complete Mar 6/26
2025-190	Engage legal counsel to explore options for alternative access to SE 26-59-06-W5	CAO	Legal counsel has been engaged, file review underway	Underway
2025-189	Directed Policy Committee to review Policy 32.04 Road Construction Standards.	PW/CAO	Admin has started the review of Policy 32.04 & associated policies	Underway
2025-187	Approve Manola Lagoon Sounding & Assessment Project at a cost of \$27,087 with additional funding coming from current year revenue	PW/CS	Final report received, analysis required to dev proj plan; Sounding completed, awaiting final report; Manola lagoon sounding is scheduled for August 18, 2025.	Complete Dec 1/25

2024-449	Bring back options/recommendations on use of sand/salt on County roads in Thunder Lake.	PW/CAO	Draft report submitted to CAO for review; Preliminary discussions with staff	Underway
2024-398	Directs CAO to move forward with exploring/negotiating options with GOA to become anchor tenant of ADLC.	CAO	Formal project complete; Discussed during budget wrkshps in Nov; Mtgs with AB Infrastructure & a developer; Reeve & CAO engaged Minister Infrastructure at RMA, followed up requested by Minister; Mtg rescheduled Feb 25/25; Preliminary contact made with GOA to schedule mtg in new year; Draft Concept Floor Plans complete	Complete Jan 29/26
2024-225	In next LUB review, discuss definition of "Agriculture, Small Scale Operation" and provide examples	CAO/DEV	Topic added to the list of proposed changes and areas for clarification	Underway
2024-149, 179	Approved purchase salt/sand storage building incl installation from Coverco Buildings Ltd. for the price of \$395,426.65 excluding GST.	PW	Door Installed; Door hung (Jan 22/26), door springs to be installed, holdback in place.Complete except for door installation; Contractor currently building structure; Pad constructed by COB; Contracts awarded for paving, building; Company notified	Complete Feb 9/26
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	Submitted to Land Titles for Registration; Approval received and sent to surveyor to finalize road plan; Alberta Transportation contacted for permission to close portion of road plan	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	Revisions made & resent to pit owner; Letter of Intent sent to pit owner; Discussion with owner to confirm specifications, letter drafted; Gravel pit owner notified verbally of County's intent	Underway
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	Recommend to Rescind; New minister, revising message	Rescinded Apr 7/26
2022-166	Preliminary consolidated report on status of wastewater infrastructure	CAO/PW/DF	Manola project approved, to be incorporated into report upon completion; 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	Recommend to mark as complete Mar 5/24 following VSU presentation to Council thanking CAO for efforts; Met with VSU representative (Jan 16/23) to better understand situation/impact; Rough draft prepared	Complete Apr 7/26
2019-352	Follow-up letter to Minister Municipal Affairs	EA/CAO	Recommend to Rescind - this was a joint meeting with Town related to BARCC; Notes distributed vs. formal letter	Rescinded Apr 7/26
2018-029	Service Contract Review	FIN/EA/CAO	Initial list has been compiled.	Underway
2017-245	Policy for Special Events	CAO/Dev	Admin completed final review of draft bylaw Mar 9/26; Hiring of CPO, Director Rural Development, & new D.O. has moved this bylaw forward and will come to Council in early 2026; Discussion with Council at Dec 5/24 Committee of Whole; Reviewing policies from neighbouring municipalities	Underway



COUNTY OF BARRHEAD NO. 11
 CASH, INVESTMENTS, & TAXES RECEIVABLE
 March 31, 2026

H1

	March YTD 2026	March YTD 2025
CASH:		
On Hand	\$300	\$300
Deposits	426,661	36,102
Disbursements	40,808	55,979
Savings	3,832,739	2,163,627
Tax Trust	168,692	87,064
Money in Lieu of Reserve	607,169	571,907
CCBF Account	821,730	796,985
SHORT TERM DEPOSITS:		
31 day Notice	2,337,775	1,052,437
60 day Notice	2,010,320	1,067,962
90 day Notice	5,587,716	6,818,282
Total Cash and Temporary Investments	<u><u>15,833,909</u></u>	<u><u>12,650,644</u></u>
INVESTMENTS		
Term Deposits	-	2,305,688
Other Investments	24,949	22,492
Total Investments	<u><u>24,949</u></u>	<u><u>2,328,180</u></u>
TAXES AND GRANTS IN LIEU RECEIVABLE:		
Current	(533,436)	(485,151)
Arrears	1,837,876	647,540
Forfeited Land	4,719	26,066
	<u>1,309,160</u>	<u>188,454</u>
Allowance for Uncollectible Taxes	(320,000)	(145,000)
Total Taxes & Grants in Lieu Receivable	<u><u>989,160</u></u>	<u><u>43,454</u></u>
# of Tax Rolls on TIPP	368	319
DEFERRED REVENUE		
MSI	-	-
LGFF	(638,424)	(177,233)
STIP (Bridges)	(38,583)	12,467
CCBF	821,730	796,985
Others	7,642	25,625
	<u>152,366</u>	<u>657,845</u>
RESERVES		
Unrestricted	1,769,508	1,867,178
Current YTD Budget	(2,650,014)	(2,565,409)
Operating	1,855,377	1,915,011
Capital	14,251,057	12,509,168
	<u>15,225,928</u>	<u>13,725,948</u>

**Payments Issued
For Month ended March 31, 2026**

Vendor ID	Vendor Name	Document Date	Document Number	Document Amount	Voided
BARR002	Barrhead & District Chamber of Commerce	2026-03-02	912333	150.00	Yes
BARR051	Barrhead Machine & Welding (2023) Ltd.	2026-03-02	912334	263.76	No
GATE001	Gateway Research Organization	2026-03-02	912335	5,000.00	No
GOVE014	Government of Alberta - Land & Property	2026-03-02	912336	300.00	No
GRAS001	Grassland Agricultural Society	2026-03-02	912337	75.00	No
MECH001	MechJager Mechanical Ltd.	2026-03-02	912338	501.06	No
VAND005	Vanderzyl, Kevin	2026-03-02	912339	932.43	No
CRAW001	Crawling Valley Plastics	2026-03-06	912340	1,491.00	No
GRAN003	Grant, Collin Charles & Maury Alan	2026-03-06	912341	35.60	No
MEGA001	Mega Tech	2026-03-06	912342	736.79	No
SCEN001	Scene Safety Solutions	2026-03-06	912343	246.62	No
SUGA001	Sugar & Spice Catering	2026-03-06	912344	517.65	No
THEP002	The Pembina Arts Festival	2026-03-06	912345	1,600.00	No
WASY001	Wasylyniuk, Blair	2026-03-06	912346	46.58	No
WIER006	Wierenga, Phil	2026-03-06	912347	100.00	No
BARR006	Barrhead & District Social Housing	2026-03-24	912348	237,466.65	No
BARR033	Barrhead Registries	2026-03-24	912349	41.00	No
BLUE002	Blue Heron Support Services Association	2026-03-24	912350	1,250.00	No
CAPI002	Capital Region Assessment Services Commission	2026-03-24	912351	2,948.20	No
DEVR003	DeVries, Steven	2026-03-24	912352	343.66	No
EWAL001	Ewald, Nicholas	2026-03-24	912353	384.76	No
MAGN001	Magnetsigns Westlock	2026-03-24	912354	318.45	No
MECH001	MechJager Mechanical Ltd.	2026-03-24	912355	58.25	No
MRFG001	MRF Geosystems Corporation	2026-03-24	912356	1,565.68	No
SUGA001	Sugar & Spice Catering	2026-03-24	912357	3,851.40	No
1737001	1737069 Alberta Ltd.	2026-03-05	EFT000000003616	3,864.00	No
BARR019	Barrhead Electric Ltd.	2026-03-05	EFT000000003617	692.70	No
BARR024	Barrhead Home Hardware Building Centre	2026-03-05	EFT000000003618	13.99	No
BARR030	Barrhead Public Library	2026-03-05	EFT000000003619	2,687.76	No
BARR032	Barrhead Regional Water Commission	2026-03-05	EFT000000003620	8,850.38	No
BREA002	Breal Metal Bldgs. Ind.	2026-03-05	EFT000000003621	309.75	No
CORE001	CorePoint Solutions Inc.	2026-03-05	EFT000000003622	170.63	No
COUN004	Country Comfort Consulting Ltd.	2026-03-05	EFT000000003623	1,006.43	No
CRIS001	Crisler Ray W.	2026-03-05	EFT000000003624	178.12	No
EAGL001	Eagle Alloys Ltd.	2026-03-05	EFT000000003625	7,916.48	No
EHRE001	Ehrenholz, Valerie	2026-03-05	EFT000000003626	188.11	No
FLEM002	Flemmer, Joel	2026-03-05	EFT000000003627	674.64	No
GENT001	Gentry-Burton, Margaret	2026-03-05	EFT000000003628	343.66	No
GREAA001	Great West Newspapers LP	2026-03-05	EFT000000003629	306.60	No
GREG001	Gregg Distributors Ltd.	2026-03-05	EFT000000003630	1,662.21	No
GRIZ001	Grizzly Trail Motors Ltd.	2026-03-05	EFT000000003631	160.55	No
HUIS001	Huisman, Grace	2026-03-05	EFT000000003632	1,392.32	No
INDI001	Indixio	2026-03-05	EFT000000003633	10,260.60	No
JAEG002	Jaeger, Chelsea	2026-03-05	EFT000000003634	131.25	No
JSPL001	J's Place Ltd.	2026-03-05	EFT000000003635	270.90	No

LOND001	London Life	2026-03-05 EFT000000003636	250.00	No
MCEW001	McEwen's Fuels and Fertilizers	2026-03-05 EFT000000003637	362.75	No
MERL001	Merlin Shredding	2026-03-05 EFT000000003638	147.00	No
MPAE001	MPA Engineering Ltd	2026-03-05 EFT000000003639	4,246.20	No
PEMB002	Pembina Hills School Division	2026-03-05 EFT000000003640	1,099.41	No
PROD001	Prodaniuk, Cassandra	2026-03-05 EFT000000003641	158.70	No
QUED003	Quedenbaum, Nadine	2026-03-05 EFT000000003642	177.31	No
REDL002	Red Lion Express Inc.	2026-03-05 EFT000000003643	257.49	No
ROAD001	Roadata Services Ltd.	2026-03-05 EFT000000003644	117.60	No
SHAZ001	Shazel Cleaning	2026-03-05 EFT000000003645	551.25	No
SMAL001	Small Power Ltd.	2026-03-05 EFT000000003646	259.53	No
STEP001	Stephani Motors Ltd.	2026-03-05 EFT000000003647	38.00	No
TOTA001	Total Plumbing & Heating	2026-03-05 EFT000000003648	1,399.36	No
TOWN001	Town of Barrhead	2026-03-05 EFT000000003649	8,120.64	No
WEAR001	WearPro Equipment & Supply Ltd.	2026-03-05 EFT000000003650	14,562.16	No
WEST021	Western Directives Inc.	2026-03-05 EFT000000003651	262.60	No
WSPC001	WSP Canada Inc.	2026-03-05 EFT000000003652	10,942.31	No
BUMP001	Bumper to Bumper Anderson Auto and Supplies Ltd.	2026-03-05 EFT000000003653	323.60	No
PEMB004	Pembina West Co-op	2026-03-05 EFT000000003654	1,824.93	No
WEST011	Westlock County	2026-03-05 EFT000000003655	209.43	No
NEER003	Neerlandia Co-op Association	2026-03-12 EFT000000003659	3,102.27	No
PEMB004	Pembina West Co-op	2026-03-12 EFT000000003660	31,418.45	No
ACKL001	Acklands Grainger Inc.	2026-03-18 EFT000000003664	908.72	No
BARR030	Barrhead Public Library	2026-03-18 EFT000000003665	14,251.72	No
BLUE003	Blue Spruce Contracting Ltd.	2026-03-18 EFT000000003666	1,890.00	No
BROW001	Brownlee LLP	2026-03-18 EFT000000003667	4,049.33	No
CARO001	CARO Analytical Services	2026-03-18 EFT000000003668	262.29	No
CATA002	Catalis Technologies Canada Ltd.	2026-03-18 EFT000000003669	11,750.07	No
CENT002	Central Square Canada Software Inc	2026-03-18 EFT000000003670	4,630.50	No
COUN004	Country Comfort Consulting Ltd.	2026-03-18 EFT000000003671	4,465.13	No
CRIS001	Crisler Ray W.	2026-03-18 EFT000000003672	100.00	No
GREG001	Gregg Distributors Ltd.	2026-03-18 EFT000000003673	1,480.51	No
JSPL001	J's Place Ltd.	2026-03-18 EFT000000003674	2,220.75	No
KNMSA0001	KNM Sales & Service Ltd.	2026-03-18 EFT000000003675	4,920.04	No
LAWS001	Lawson Products Inc.	2026-03-18 EFT000000003676	1,133.40	No
PEMB002	Pembina Hills School Division	2026-03-18 EFT000000003677	214.20	No
PROD001	Prodaniuk, Cassandra	2026-03-18 EFT000000003678	317.38	No
PURE001	Pure Glass	2026-03-18 EFT000000003679	294.00	No
SMAL001	Small Power Ltd.	2026-03-18 EFT000000003680	243.09	No
TOWN001	Town of Barrhead	2026-03-18 EFT000000003681	4,300.00	No
WEAR001	WearPro Equipment & Supply Ltd.	2026-03-18 EFT000000003682	5,286.20	No
WURT001	Wurth Canada Limited	2026-03-18 EFT000000003683	1,380.92	No
WEST007	Western Star Trucks	2026-03-18 EFT000000003684	3,729.76	No
XERO100	Xerox Canada Ltd.	2026-03-18 EFT000000003685	417.42	No
BARR024	Barrhead Home Hardware Building Centre	2026-03-27 EFT000000003691	12,116.87	No
CHRI001	Chris Hansen Marketing	2026-03-27 EFT000000003692	1,603.35	No
CLEA001	Clear Tech Industries Inc.	2026-03-27 EFT000000003693	1,198.30	No
EVER001	Evergreen Catholic SRD No. 2	2026-03-27 EFT000000003694	6,852.02	No
GENT001	Gentry-Burton, Margaret	2026-03-27 EFT000000003695	927.66	No

GREG001	Gregg Distributors Ltd.	2026-03-27	EFT000000003696	1,774.94	No
HOVE001	Hove, Kenneth	2026-03-27	EFT000000003697	20.21	No
LUKE001	Luke's Contract Hauling	2026-03-27	EFT000000003698	8,600.02	No
MERL001	Merlin Shredding	2026-03-27	EFT000000003699	815.85	No
ODVO001	Odvod Media Corp.	2026-03-27	EFT000000003700	68.25	No
PURE001	Pure Glass	2026-03-27	EFT000000003701	1,302.00	No
REDL002	Red Lion Express Inc.	2026-03-27	EFT000000003702	51.25	No
STEP001	Stephani Motors Ltd.	2026-03-27	EFT000000003703	886.05	No
TSTC001	TST Canada	2026-03-27	EFT000000003704	298.15	No
VASS001	Vass IT Professional Services Inc.	2026-03-27	EFT000000003705	42,145.90	No
YELL001	Yellowhead Regional Library	2026-03-27	EFT000000003706	14,251.72	No
AMSC002	AMSC (BMO PCARD)	2026-03-27	EFT000000003707	15,177.58	No
CANO001	Canoe Procurement Group of Canada	2026-03-27	EFT000000003708	12,038.89	No
MPAE001	MPA Engineering Ltd	2026-03-27	EFT000000003709	1,591.80	No
MYHS100	MYHSA	2026-03-11	EFT000000003658	336.25	No
MYHS100	MYHSA	2026-03-13	EFT000000003661	192.68	No
MYHS100	MYHSA	2026-03-20	EFT000000003687	575.38	No
MYHS100	MYHSA	2026-03-25	EFT000000003688	129.15	No
LOCA001	Local Authorities Pension Plan	2026-03-03	EFT000000003610	43,822.66	No
RECE001	Receiver General For Canada	2026-03-03	EFT000000003611	108,642.36	No
XERO100	Xerox Canada Ltd.	2026-03-03	EFT000000003613	361.27	Yes
TRAN004	TransAlta Energy Marketing	2026-03-09	EFT000000003656	4,972.64	No
TRAN004	TransAlta Energy Marketing	2026-03-09	EFT000000003657	5,561.97	No
BENE0001	Benefits By Design	2026-03-16	EFT000000003662	23,187.49	No
DIRE001	Direct Energy Business	2026-03-16	EFT000000003663	4,766.05	No
BELL001	Bell Canada	2026-03-18	EFT000000003686	698.88	No
UFAC001	UFA Co-operative Limited	2026-03-25	EFT000000003689	4,681.03	No
MYHS100	MYHSA	2026-03-27	EFT000000003710	908.28	No
GOVE002	Government of Alberta Land Titles	2026-03-31	EFT000000003711	68.00	No
ASFF001	ASFF	2026-03-31	EFT000000003712	770,292.25	No
XERO100	Xerox Canada Ltd.	2026-03-31	EFT000000003713	361.27	No
VOIDED Payments				-	511.27
Payments Issued					1,540,149.19



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Summary of All Units
 For the Three Months Ending March 31, 2026

H3

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
Municipal taxes	-	-	-	0.00%	-	\$14,324,235.86
Local improvement levy	-	-	-	0.00%	-	21,885.18
Aggregate levy	-	-	-	0.00%	-	204,112.74
User fees and sale of goods	195,595.99	-	(195,595.99)	0.00%	131,292.10	975,530.87
Rental income	24,785.67	-	(24,785.67)	0.00%	22,520.19	74,553.67
Allocation for in-house equip Rental	3,732.00	-	(3,732.00)	0.00%	1,368.00	889,880.71
Penalties and costs on taxes	72,963.08	-	(72,963.08)	0.00%	28,486.63	287,768.18
Licenses, permits and fees	23,826.25	-	(23,826.25)	0.00%	21,150.00	119,629.50
Returns on investment	127,558.49	-	(127,558.49)	0.00%	140,708.17	531,164.32
Other governments transfer for operating	8,143.40	-	(8,143.40)	0.00%	7,683.25	1,232,671.93
Other revenue	6,252.58	-	(6,252.58)	0.00%	7,440.76	87,885.08
Drawn from unrestricted reserves	-	-	-	0.00%	4,940.00	1,197,593.48
Drawn from operating reserves	1,600.00	-	(1,600.00)	0.00%	9,068.23	166,742.16
Contribution from capital program	-	-	-	0.00%	1,991.00	1,991.00
TOTAL REVENUE	464,457.46	-	(464,457.46)	0.00%	376,648.33	20,115,644.68
EXPENDITURES						
Salaries and benefits	1,294,674.05	-	(1,294,674.05)	0.00%	1,116,755.18	4,837,759.87
Materials, goods, supplies	323,397.95	-	(323,397.95)	0.00%	291,665.39	2,841,004.51
Utilities	25,483.93	-	(25,483.93)	0.00%	26,857.15	129,434.75
Contracted and general services	311,012.09	-	(311,012.09)	0.00%	359,276.89	1,781,231.08
Purchases from other governments	39,465.55	-	(39,465.55)	0.00%	37,370.28	288,559.02
Transfer to other governments	19,287.25	-	(19,287.25)	0.00%	106,581.25	1,226,621.22
Transfer to individuals and organizations	2,850.00	-	(2,850.00)	0.00%	10,853.00	107,895.52
Transfer to local boards and agencies	56,666.28	-	(56,666.28)	0.00%	48,816.89	176,060.76
Interest on long term debt	-	-	-	0.00%	-	104,595.97
Principal payment for debenture	-	-	-	0.00%	-	177,153.79
Provision for allowances	-	-	-	0.00%	-	175,000.00
Bank charges and short term interest	642.51	-	(642.51)	0.00%	360.41	1,587.50
Tax cancellations	-	-	-	0.00%	-	3,672.40
Other expenditures	1.05	-	(1.05)	0.00%	(0.15)	192.18
Requisitions	1,014,610.98	-	(1,014,610.98)	0.00%	938,853.51	3,356,975.08
Transfer to operating reserves	-	-	-	0.00%	-	104,640.42
Transfer to capital reserves	3,848.06	-	(3,848.06)	0.00%	4,667.19	3,647,553.57
Transfer to capital program	22,531.50	-	(22,531.50)	0.00%	-	234,907.21
TOTAL EXPENDITURES	3,114,471.20	-	(3,114,471.20)	0.00%	2,942,056.99	19,194,844.85
NET COST / (REVENUE):	2,650,013.74	-	(2,650,013.74)	0.00%	2,565,408.66	(920,799.83)
NET COST - OPERATING FUND	2,625,234.18	-	(2,625,234.18)	0.00%	2,576,740.70	(3,541,574.39)
NET COST - RESERVE FUND	2,248.06	-	(2,248.06)	0.00%	(9,341.04)	2,387,858.35
NET COST - CAPITAL FUND	22,531.50	-	(22,531.50)	0.00%	(1,991.00)	232,916.21



COUNTY OF BARRHEAD NO. 11
 YTD BUDGET REPORT
 GENERAL GOVERNMENT
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
Municipal taxes	-	-	-	0.00%	-	\$14,324,235.86
Penalties and costs on taxes	72,963.08	-	(72,963.08)	0.00%	28,486.63	287,768.18
Returns on investment	121,077.00	-	(121,077.00)	0.00%	133,158.07	379,389.23
Other revenue	-	-	-	0.00%	-	8,087.21
Drawn from unrestricted reserves	-	-	-	0.00%	-	1,119,321.30
Drawn from operating reserves	-	-	-	0.00%	-	115,724.74
TOTAL REVENUE	194,040.08	-	(194,040.08)	0.00%	161,644.70	16,234,526.52
EXPENDITURES						
Provision for allowances	-	-	-	0.00%	-	175,000.00
Tax cancellations	-	-	-	0.00%	-	3,672.40
Other expenditures	-	-	-	0.00%	-	191.85
Requisitions	1,014,610.98	-	(1,014,610.98)	0.00%	938,853.51	3,356,975.08
TOTAL EXPENDITURES	1,014,610.98	-	(1,014,610.98)	0.00%	938,853.51	3,535,839.33
NET COST / (REVENUE):	820,570.90	-	(820,570.90)	0.00%	777,208.81	(12,698,687.19)
NET COST - OPERATING FUND	820,570.90	-	(820,570.90)	0.00%	777,208.81	(11,463,641.15)
NET COST - RESERVE FUND	-	-	-	0.00%	-	(1,235,046.04)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 General Municipal
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
Penalties and costs on taxes	\$72,963.08	-	(\$72,963.08)	0.00%	\$28,486.63	\$287,768.18
Returns on investment	121,077.00	-	(121,077.00)	0.00%	133,158.07	379,389.23
Drawn from unrestricted reserves	-	-	-	0.00%	-	1,119,321.30
Drawn from operating reserves	-	-	-	0.00%	-	115,724.74
TOTAL REVENUE	194,040.08	-	(194,040.08)	0.00%	161,644.70	1,902,203.45
EXPENDITURES						
NET COST / (REVENUE):	(194,040.08)	-	194,040.08	0.00%	(161,644.70)	(1,902,203.45)
NET COST - OPERATING FUND	(194,040.08)	-	194,040.08	0.00%	(161,644.70)	(667,157.41)
NET COST - RESERVE FUND	-	-	-	0.00%	-	(1,235,046.04)



COUNTY OF BARRHEAD NO. 11
 YTD BUDGET REPORT
 Tax & Requisitions
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
Municipal taxes	-	-	-	0.00%	-	\$14,324,235.86
Other revenue	-	-	-	0.00%	-	8,087.21
TOTAL REVENUE	-	-	-	0.00%	-	14,332,323.07
EXPENDITURES						
Provision for allowances	-	-	-	0.00%	-	175,000.00
Tax cancellations	-	-	-	0.00%	-	3,672.40
Other expenditures	-	-	-	0.00%	-	191.85
Requisitions	1,014,610.98	-	(1,014,610.98)	0.00%	938,853.51	3,356,975.08
TOTAL EXPENDITURES	1,014,610.98	-	(1,014,610.98)	0.00%	938,853.51	3,535,839.33
NET COST / (REVENUE):	1,014,610.98	-	(1,014,610.98)	0.00%	938,853.51	(10,796,483.74)
NET COST - OPERATING FUND	1,014,610.98	-	(1,014,610.98)	0.00%	938,853.51	(10,796,483.74)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 ADMINISTRATION & LEGISLATIVE
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$6,121.51	-	(\$6,121.51)	0.00%	\$5,321.52	\$50,186.14
Other governments transfer for operating	-	-	-	0.00%	-	638.00
Other revenue	1,417.00	-	(1,417.00)	0.00%	1,257.55	20,649.52
Drawn from operating reserves	-	-	-	0.00%	-	14,617.04
TOTAL REVENUE	7,538.51	-	(7,538.51)	0.00%	6,579.07	86,090.70
EXPENDITURES						
Salaries and benefits	381,545.54	-	(381,545.54)	0.00%	347,275.31	1,341,895.58
Materials, goods, supplies	46,420.85	-	(46,420.85)	0.00%	46,240.10	61,481.91
Utilities	3,097.95	-	(3,097.95)	0.00%	3,717.34	13,805.74
Contracted and general services	55,761.93	-	(55,761.93)	0.00%	130,656.67	423,648.63
Bank charges and short term interest	362.76	-	(362.76)	0.00%	360.41	1,587.50
Other expenditures	1.05	-	(1.05)	0.00%	(0.15)	0.33
Transfer to operating reserves	-	-	-	0.00%	-	2,561.00
Transfer to capital reserves	-	-	-	0.00%	-	146,000.00
TOTAL EXPENDITURES	487,190.08	-	(487,190.08)	0.00%	528,249.68	1,990,980.69
NET COST / (REVENUE):	479,651.57	-	(479,651.57)	0.00%	521,670.61	1,904,889.99
NET COST - OPERATING FUND	479,651.57	-	(479,651.57)	0.00%	521,670.61	1,770,946.03
NET COST - RESERVE FUND	-	-	-	0.00%	-	133,943.96



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Legislative
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
Other revenue	\$890.47	-	(\$890.47)	0.00%	\$720.71	\$5,699.49
Drawn from operating reserves	-	-	-	0.00%	-	3,122.04
TOTAL REVENUE	<u>890.47</u>	<u>-</u>	<u>(890.47)</u>	<u>0.00%</u>	<u>720.71</u>	<u>8,821.53</u>
EXPENDITURES						
Salaries and benefits	86,785.31	-	(86,785.31)	0.00%	70,561.32	279,244.16
Materials, goods, supplies	805.80	-	(805.80)	0.00%	874.51	5,725.49
Contracted and general services	9,115.72	-	(9,115.72)	0.00%	12,062.23	30,445.58
Transfer to operating reserves	-	-	-	0.00%	-	875.00
TOTAL EXPENDITURES	<u>96,706.83</u>	<u>-</u>	<u>(96,706.83)</u>	<u>0.00%</u>	<u>83,498.06</u>	<u>316,290.23</u>
NET COST / (REVENUE):	95,816.36	-	(95,816.36)	0.00%	82,777.35	307,468.70
NET COST - OPERATING FUND	95,816.36	-	(95,816.36)	0.00%	82,777.35	309,715.74
NET COST - RESERVE FUND	-	-	-	0.00%	-	(2,247.04)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Administration
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$6,121.51	-	(\$6,121.51)	0.00%	\$5,321.52	\$50,186.14
Other governments transfer for operating	-	-	-	0.00%	-	0.50
Other revenue	526.53	-	(526.53)	0.00%	536.84	14,550.03
Drawn from operating reserves	-	-	-	0.00%	-	1,495.00
TOTAL REVENUE	6,648.04	-	(6,648.04)	0.00%	5,858.36	66,231.67
EXPENDITURES						
Salaries and benefits	294,760.23	-	(294,760.23)	0.00%	276,713.99	1,055,651.42
Materials, goods, supplies	45,615.05	-	(45,615.05)	0.00%	45,365.59	54,567.04
Utilities	3,097.95	-	(3,097.95)	0.00%	3,717.34	13,805.74
Contracted and general services	46,646.21	-	(46,646.21)	0.00%	115,825.44	386,035.68
Bank charges and short term interest	362.76	-	(362.76)	0.00%	360.41	1,587.50
Other expenditures	1.05	-	(1.05)	0.00%	(0.15)	0.33
Transfer to operating reserves	-	-	-	0.00%	-	1,686.00
Transfer to capital reserves	-	-	-	0.00%	-	146,000.00
TOTAL EXPENDITURES	390,483.25	-	(390,483.25)	0.00%	441,982.62	1,659,333.71
NET COST / (REVENUE):	383,835.21	-	(383,835.21)	0.00%	436,124.26	1,593,102.04
NET COST - OPERATING FUND	383,835.21	-	(383,835.21)	0.00%	436,124.26	1,446,911.04
NET COST - RESERVE FUND	-	-	-	0.00%	-	146,191.00



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Elections & Plebiscites
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
Other governments transfer for operating	-	-	-	0.00%	-	\$637.50
Other revenue	-	-	-	0.00%	-	400.00
Drawn from operating reserves	-	-	-	0.00%	-	10,000.00
TOTAL REVENUE	-	-	-	0.00%	-	11,037.50
EXPENDITURES						
Salaries and benefits	-	-	-	0.00%	-	7,000.00
Materials, goods, supplies	-	-	-	0.00%	-	1,189.38
Contracted and general services	-	-	-	0.00%	2,769.00	7,167.37
TOTAL EXPENDITURES	-	-	-	0.00%	2,769.00	15,356.75
NET COST / (REVENUE):	-	-	-	0.00%	2,769.00	4,319.25
NET COST - OPERATING FUND	-	-	-	0.00%	2,769.00	14,319.25
NET COST - RESERVE FUND	-	-	-	0.00%	-	(10,000.00)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 PROTECTIVE SERVICES
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$14,500.00	-	(\$14,500.00)	0.00%	\$3,500.00	\$55,699.77
Licenses, permits and fees	20,476.25	-	(20,476.25)	0.00%	16,650.00	97,409.50
Other governments transfer for operating	-	-	-	0.00%	-	178,339.97
Other revenue	-	-	-	0.00%	-	6,326.69
Drawn from unrestricted reserves	-	-	-	0.00%	-	73,332.18
Drawn from operating reserves	-	-	-	0.00%	-	2,722.28
TOTAL REVENUE	34,976.25	-	(34,976.25)	0.00%	20,150.00	413,830.39
EXPENDITURES						
Salaries and benefits	75,900.10	-	(75,900.10)	0.00%	36,414.94	165,563.75
Materials, goods, supplies	21,435.15	-	(21,435.15)	0.00%	9,926.25	37,175.26
Contracted and general services	8,600.36	-	(8,600.36)	0.00%	12,328.56	45,135.08
Purchases from other governments	20,674.25	-	(20,674.25)	0.00%	14,175.00	143,949.77
Transfer to other governments	-	-	-	0.00%	87,294.00	672,594.38
Transfer to individuals and organizations	-	-	-	0.00%	-	7,500.00
Transfer to operating reserves	-	-	-	0.00%	-	33,326.69
Transfer to capital reserves	-	-	-	0.00%	-	279,090.93
TOTAL EXPENDITURES	126,609.86	-	(126,609.86)	0.00%	160,138.75	1,384,335.86
NET COST / (REVENUE):	91,633.61	-	(91,633.61)	0.00%	139,988.75	970,505.47
NET COST - OPERATING FUND	91,633.61	-	(91,633.61)	0.00%	139,988.75	734,142.31
NET COST - RESERVE FUND	-	-	-	0.00%	-	236,363.16



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Police Funding Model
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
EXPENDITURES						
Transfer to other governments	-	-	-	0.00%	\$87,294.00	\$365,000.00
TOTAL EXPENDITURES	-	-	-	0.00%	87,294.00	365,000.00
NET COST / (REVENUE):	-	-	-	0.00%	87,294.00	365,000.00
NET COST - OPERATING FUND	-	-	-	0.00%	87,294.00	365,000.00



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Fire Services
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$14,500.00	-	(\$14,500.00)	0.00%	\$3,500.00	\$55,699.77
Other governments transfer for operating	-	-	-	0.00%	-	169,012.25
TOTAL REVENUE	<u>14,500.00</u>	<u>-</u>	<u>(14,500.00)</u>	<u>0.00%</u>	<u>3,500.00</u>	<u>224,712.02</u>
EXPENDITURES						
Salaries and benefits	3.51	-	(3.51)	0.00%	(10.45)	289.73
Materials, goods, supplies	-	-	-	0.00%	1,405.00	1,405.00
Contracted and general services	-	-	-	0.00%	-	30.17
Purchases from other governments	20,674.25	-	(20,674.25)	0.00%	14,175.00	143,949.77
Transfer to other governments	-	-	-	0.00%	-	307,594.38
Transfer to operating reserves	-	-	-	0.00%	-	25,000.00
Transfer to capital reserves	-	-	-	0.00%	-	175,758.75
TOTAL EXPENDITURES	<u>20,677.76</u>	<u>-</u>	<u>(20,677.76)</u>	<u>0.00%</u>	<u>15,569.55</u>	<u>654,027.80</u>
NET COST / (REVENUE):	6,177.76	-	(6,177.76)	0.00%	12,069.55	429,315.78
NET COST - OPERATING FUND	6,177.76	-	(6,177.76)	0.00%	12,069.55	228,557.03
NET COST - RESERVE FUND	-	-	-	0.00%	-	200,758.75



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Emergency Management
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
EXPENDITURES						
Salaries and benefits	\$9,951.97	-	(\$9,951.97)	0.00%	\$3,294.97	\$12,042.82
Materials, goods, supplies	-	-	-	0.00%	222.80	222.80
Contracted and general services	181.50	-	(181.50)	0.00%	174.04	294.33
Transfer to operating reserves	-	-	-	0.00%	-	2,000.00
TOTAL EXPENDITURES	10,133.47	-	(10,133.47)	0.00%	3,691.81	14,559.95
NET COST / (REVENUE):	10,133.47	-	(10,133.47)	0.00%	3,691.81	14,559.95
NET COST - OPERATING FUND	10,133.47	-	(10,133.47)	0.00%	3,691.81	12,559.95
NET COST - RESERVE FUND	-	-	-	0.00%	-	2,000.00



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 By-Law Enforcement
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
Licenses, permits and fees	\$20,476.25	-	(\$20,476.25)	0.00%	\$16,650.00	\$97,409.50
Drawn from unrestricted reserves	-	-	-	0.00%	-	73,332.18
TOTAL REVENUE	<u>20,476.25</u>	<u>-</u>	<u>(20,476.25)</u>	<u>0.00%</u>	<u>16,650.00</u>	<u>170,741.68</u>
EXPENDITURES						
Salaries and benefits	51,767.43	-	(51,767.43)	0.00%	29,345.99	109,935.99
Materials, goods, supplies	20,689.86	-	(20,689.86)	0.00%	5,176.97	24,600.50
Contracted and general services	6,760.55	-	(6,760.55)	0.00%	6,872.03	26,626.13
Transfer to capital reserves	-	-	-	0.00%	-	103,332.18
TOTAL EXPENDITURES	<u>79,217.84</u>	<u>-</u>	<u>(79,217.84)</u>	<u>0.00%</u>	<u>41,394.99</u>	<u>264,494.80</u>
NET COST / (REVENUE):	58,741.59	-	(58,741.59)	0.00%	24,744.99	93,753.12
NET COST - OPERATING FUND	58,741.59	-	(58,741.59)	0.00%	24,744.99	63,753.12
NET COST - RESERVE FUND	-	-	-	0.00%	-	30,000.00



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Ambulance Services
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
EXPENDITURES						
Transfer to individuals and organizations	-	-	-	0.00%	-	\$7,500.00
TOTAL EXPENDITURES	-	-	-	0.00%	-	7,500.00
NET COST / (REVENUE):	-	-	-	0.00%	-	7,500.00
NET COST - OPERATING FUND	-	-	-	0.00%	-	7,500.00



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Safety Program
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
Other revenue	-	-	-	0.00%	-	\$6,326.69
Drawn from operating reserves	-	-	-	0.00%	-	2,722.28
TOTAL REVENUE	-	-	-	0.00%	-	9,048.97
EXPENDITURES						
Salaries and benefits	14,177.19	-	(14,177.19)	0.00%	3,784.43	43,295.21
Materials, goods, supplies	745.29	-	(745.29)	0.00%	-	7,574.91
Contracted and general services	1,199.31	-	(1,199.31)	0.00%	4,147.57	12,291.42
Transfer to operating reserves	-	-	-	0.00%	-	6,326.69
TOTAL EXPENDITURES	16,121.79	-	(16,121.79)	0.00%	7,932.00	69,488.23
NET COST / (REVENUE):	16,121.79	-	(16,121.79)	0.00%	7,932.00	60,439.26
NET COST - OPERATING FUND	16,121.79	-	(16,121.79)	0.00%	7,932.00	56,834.85
NET COST - RESERVE FUND	-	-	-	0.00%	-	3,604.41



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Barrhead and Regional Crime Coalition (BARCC)
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
Other governments transfer for operating	-	-	-	0.00%	-	\$9,327.72
TOTAL REVENUE	-	-	-	0.00%	-	9,327.72
EXPENDITURES						
Materials, goods, supplies	-	-	-	0.00%	3,121.48	3,372.05
Contracted and general services	459.00	-	(459.00)	0.00%	1,134.92	5,893.03
TOTAL EXPENDITURES	459.00	-	(459.00)	0.00%	4,256.40	9,265.08
NET COST / (REVENUE):	459.00	-	(459.00)	0.00%	4,256.40	(62.64)
NET COST - OPERATING FUND	459.00	-	(459.00)	0.00%	4,256.40	(62.64)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 TRANSPORTATION SERVICES
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
Aggregate levy	-	-	-	0.00%	-	\$204,112.74
User fees and sale of goods	32,503.51	-	(32,503.51)	0.00%	29,725.05	281,789.50
Rental income	10,017.50	-	(10,017.50)	0.00%	9,857.50	11,395.00
Allocation for in-house equip Rental	3,732.00	-	(3,732.00)	0.00%	1,368.00	889,880.71
Returns on investment	-	-	-	0.00%	-	17,213.65
Other governments transfer for operating	5,078.75	-	(5,078.75)	0.00%	6,218.75	560,983.21
Other revenue	3,991.01	-	(3,991.01)	0.00%	-	22,816.71
TOTAL REVENUE	55,322.77	-	(55,322.77)	0.00%	47,169.30	1,988,191.52
EXPENDITURES						
Salaries and benefits	602,940.65	-	(602,940.65)	0.00%	564,231.26	2,436,380.31
Materials, goods, supplies	228,128.04	-	(228,128.04)	0.00%	199,680.94	2,497,343.75
Utilities	17,410.84	-	(17,410.84)	0.00%	18,443.48	89,586.68
Contracted and general services	149,946.94	-	(149,946.94)	0.00%	136,134.92	932,434.10
Transfer to capital reserves	46.34	-	(46.34)	0.00%	-	2,763,491.94
Transfer to capital program	22,531.50	-	(22,531.50)	0.00%	-	234,907.21
TOTAL EXPENDITURES	1,021,004.31	-	(1,021,004.31)	0.00%	918,490.60	8,954,143.99
NET COST / (REVENUE):	965,681.54	-	(965,681.54)	0.00%	871,321.30	6,965,952.47
NET COST - OPERATING FUND	943,103.70	-	(943,103.70)	0.00%	871,321.30	3,967,553.32
NET COST - RESERVE FUND	46.34	-	(46.34)	0.00%	-	2,763,491.94
NET COST - CAPITAL FUND	22,531.50	-	(22,531.50)	0.00%	-	234,907.21



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Public Works
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
Aggregate levy	-	-	-	0.00%	-	\$204,112.74
User fees and sale of goods	32,503.51	-	(32,503.51)	0.00%	29,725.05	281,789.50
Allocation for in-house equip Rental	3,732.00	-	(3,732.00)	0.00%	1,368.00	889,880.71
Returns on investment	-	-	-	0.00%	-	17,213.65
Other governments transfer for operating	-	-	-	0.00%	-	535,000.00
Other revenue	3,991.01	-	(3,991.01)	0.00%	-	22,816.71
TOTAL REVENUE	40,226.52	-	(40,226.52)	0.00%	31,093.05	1,950,813.31
EXPENDITURES						
Salaries and benefits	602,403.15	-	(602,403.15)	0.00%	563,693.76	2,434,767.81
Materials, goods, supplies	228,078.64	-	(228,078.64)	0.00%	195,467.09	2,484,298.86
Utilities	16,616.92	-	(16,616.92)	0.00%	17,470.00	85,482.28
Contracted and general services	141,808.66	-	(141,808.66)	0.00%	127,396.87	887,834.48
Transfer to capital reserves	46.34	-	(46.34)	0.00%	-	2,745,491.94
Transfer to capital program	22,531.50	-	(22,531.50)	0.00%	-	234,907.21
TOTAL EXPENDITURES	1,011,485.21	-	(1,011,485.21)	0.00%	904,027.72	8,872,782.58
NET COST / (REVENUE):	971,258.69	-	(971,258.69)	0.00%	872,934.67	6,921,969.27
NET COST - OPERATING FUND	948,680.85	-	(948,680.85)	0.00%	872,934.67	3,941,570.12
NET COST - RESERVE FUND	46.34	-	(46.34)	0.00%	-	2,745,491.94
NET COST - CAPITAL FUND	22,531.50	-	(22,531.50)	0.00%	-	234,907.21



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Airport Services
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
Rental income	\$10,017.50	-	(\$10,017.50)	0.00%	\$9,857.50	\$11,395.00
Other governments transfer for operating	5,078.75	-	(5,078.75)	0.00%	6,218.75	25,983.21
TOTAL REVENUE	<u>15,096.25</u>	<u>-</u>	<u>(15,096.25)</u>	<u>0.00%</u>	<u>16,076.25</u>	<u>37,378.21</u>
EXPENDITURES						
Salaries and benefits	537.50	-	(537.50)	0.00%	537.50	1,612.50
Materials, goods, supplies	49.40	-	(49.40)	0.00%	4,213.85	13,044.89
Utilities	793.92	-	(793.92)	0.00%	973.48	4,104.40
Contracted and general services	8,138.28	-	(8,138.28)	0.00%	8,738.05	44,599.62
Transfer to capital reserves	-	-	-	0.00%	-	18,000.00
TOTAL EXPENDITURES	<u>9,519.10</u>	<u>-</u>	<u>(9,519.10)</u>	<u>0.00%</u>	<u>14,462.88</u>	<u>81,361.41</u>
NET COST / (REVENUE):	(5,577.15)	-	5,577.15	0.00%	(1,613.37)	43,983.20
NET COST - OPERATING FUND	(5,577.15)	-	5,577.15	0.00%	(1,613.37)	25,983.20
NET COST - RESERVE FUND	-	-	-	0.00%	-	18,000.00



COUNTY OF BARRHEAD NO. 11
 YTD BUDGET REPORT
 UTILITIES AND WASTE MANAGEMENT
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
Local improvement levy	-	-	-	0.00%	-	\$21,885.18
User fees and sale of goods	86,958.42	-	(86,958.42)	0.00%	83,044.41	422,847.45
Rental income	8,803.17	-	(8,803.17)	0.00%	6,722.69	37,668.67
Returns on investment	-	-	-	0.00%	-	114,228.65
TOTAL REVENUE	95,761.59	-	(95,761.59)	0.00%	89,767.10	596,629.95
EXPENDITURES						
Salaries and benefits	22,071.57	-	(22,071.57)	0.00%	23,317.08	100,254.09
Materials, goods, supplies	582.84	-	(582.84)	0.00%	3,921.57	19,679.84
Utilities	4,975.14	-	(4,975.14)	0.00%	4,696.33	24,199.33
Contracted and general services	34,971.27	-	(34,971.27)	0.00%	30,288.65	161,030.61
Purchases from other governments	18,791.30	-	(18,791.30)	0.00%	23,195.28	144,609.25
Transfer to other governments	-	-	-	0.00%	-	96,414.59
Transfer to operating reserves	-	-	-	0.00%	-	5,000.00
Transfer to capital reserves	-	-	-	0.00%	-	369,455.45
TOTAL EXPENDITURES	81,392.12	-	(81,392.12)	0.00%	85,418.91	920,643.16
NET COST / (REVENUE):	(14,369.47)	-	14,369.47	0.00%	(4,348.19)	324,013.21
NET COST - OPERATING FUND	(14,369.47)	-	14,369.47	0.00%	(4,348.19)	(50,442.24)
NET COST - RESERVE FUND	-	-	-	0.00%	-	374,455.45



COUNTY OF BARRHEAD NO. 11
 YTD BUDGET REPORT
 Water & Sewer Utility Holders
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
Local improvement levy	-	-	-	0.00%	-	\$21,885.18
User fees and sale of goods	72,483.33	-	(72,483.33)	0.00%	67,497.64	313,588.41
Rental income	8,803.17	-	(8,803.17)	0.00%	6,722.69	37,668.67
Returns on investment	-	-	-	0.00%	-	88,050.08
TOTAL REVENUE	81,286.50	-	(81,286.50)	0.00%	74,220.33	461,192.34
EXPENDITURES						
Salaries and benefits	19,306.00	-	(19,306.00)	0.00%	20,494.56	78,083.67
Materials, goods, supplies	582.84	-	(582.84)	0.00%	3,356.09	15,637.63
Utilities	3,912.83	-	(3,912.83)	0.00%	3,761.01	18,915.20
Contracted and general services	13,789.11	-	(13,789.11)	0.00%	8,553.34	24,919.57
Purchases from other governments	17,617.40	-	(17,617.40)	0.00%	24,807.25	131,348.37
Transfer to capital reserves	-	-	-	0.00%	-	193,287.90
TOTAL EXPENDITURES	55,208.18	-	(55,208.18)	0.00%	60,972.25	462,192.34
NET COST / (REVENUE):	(26,078.32)	-	26,078.32	0.00%	(13,248.08)	1,000.00
NET COST - OPERATING FUND	(26,078.32)	-	26,078.32	0.00%	(13,248.08)	(192,287.90)
NET COST - RESERVE FUND	-	-	-	0.00%	-	193,287.90



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Truck Fill
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$4,125.09	-	(\$4,125.09)	0.00%	\$3,976.77	\$30,313.04
TOTAL REVENUE	<u>4,125.09</u>	<u>-</u>	<u>(4,125.09)</u>	<u>0.00%</u>	<u>3,976.77</u>	<u>30,313.04</u>
EXPENDITURES						
Salaries and benefits	333.34	-	(333.34)	0.00%	350.62	1,262.59
Materials, goods, supplies	-	-	-	0.00%	-	954.99
Utilities	406.08	-	(406.08)	0.00%	363.21	1,896.89
Contracted and general services	288.79	-	(288.79)	0.00%	329.76	602.53
Purchases from other governments	1,173.90	-	(1,173.90)	0.00%	1,388.03	10,260.88
Transfer to capital reserves	-	-	-	0.00%	-	15,335.16
TOTAL EXPENDITURES	<u>2,202.11</u>	<u>-</u>	<u>(2,202.11)</u>	<u>0.00%</u>	<u>2,431.62</u>	<u>30,313.04</u>
NET COST / (REVENUE):	(1,922.98)	-	1,922.98	0.00%	(1,545.15)	-
NET COST - OPERATING FUND	(1,922.98)	-	1,922.98	0.00%	(1,545.15)	(15,335.16)
NET COST - RESERVE FUND	-	-	-	0.00%	-	15,335.16



COUNTY OF BARRHEAD NO. 11
 YTD BUDGET REPORT
 Lagoons
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$10,350.00	-	(\$10,350.00)	0.00%	\$11,570.00	\$78,946.00
TOTAL REVENUE	<u>10,350.00</u>	<u>-</u>	<u>(10,350.00)</u>	<u>0.00%</u>	<u>11,570.00</u>	<u>78,946.00</u>
EXPENDITURES						
Salaries and benefits	1,771.22	-	(1,771.22)	0.00%	2,027.76	7,302.20
Materials, goods, supplies	-	-	-	0.00%	-	479.24
Utilities	656.23	-	(656.23)	0.00%	572.11	3,387.24
Contracted and general services	221.28	-	(221.28)	0.00%	145.97	33,123.50
Purchases from other governments	-	-	-	0.00%	(3,000.00)	3,000.00
Transfer to capital reserves	-	-	-	0.00%	-	31,653.82
TOTAL EXPENDITURES	<u>2,648.73</u>	<u>-</u>	<u>(2,648.73)</u>	<u>0.00%</u>	<u>(254.16)</u>	<u>78,946.00</u>
NET COST / (REVENUE):	(7,701.27)	-	7,701.27	0.00%	(11,824.16)	-
NET COST - OPERATING FUND	(7,701.27)	-	7,701.27	0.00%	(11,824.16)	(31,653.82)
NET COST - RESERVE FUND	-	-	-	0.00%	-	31,653.82



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 General Utility Services
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
EXPENDITURES						
Materials, goods, supplies	-	-	-	0.00%	\$177.95	-
Contracted and general services	-	-	-	0.00%	330.60	-
Transfer to capital reserves	-	-	-	0.00%	-	50,000.00
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>508.55</u>	<u>50,000.00</u>
NET COST / (REVENUE):	-	-	-	0.00%	508.55	50,000.00
NET COST - OPERATING FUND	-	-	-	0.00%	508.55	-
NET COST - RESERVE FUND	-	-	-	0.00%	-	50,000.00



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Waste Management
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
Returns on investment	-	-	-	0.00%	-	\$26,178.57
TOTAL REVENUE	-	-	-	0.00%	-	26,178.57
EXPENDITURES						
Salaries and benefits	661.01	-	(661.01)	0.00%	444.14	13,605.63
Materials, goods, supplies	-	-	-	0.00%	387.53	2,607.98
Contracted and general services	20,672.09	-	(20,672.09)	0.00%	20,928.98	102,385.01
Transfer to other governments	-	-	-	0.00%	-	96,414.59
Transfer to operating reserves	-	-	-	0.00%	-	5,000.00
Transfer to capital reserves	-	-	-	0.00%	-	79,178.57
TOTAL EXPENDITURES	<u>21,333.10</u>	<u>-</u>	<u>(21,333.10)</u>	<u>0.00%</u>	<u>21,760.65</u>	<u>299,191.78</u>
NET COST / (REVENUE):	21,333.10	-	(21,333.10)	0.00%	21,760.65	273,013.21
NET COST - OPERATING FUND	21,333.10	-	(21,333.10)	0.00%	21,760.65	188,834.64
NET COST - RESERVE FUND	-	-	-	0.00%	-	84,178.57



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 COMMUNITY SUPPORT SERVICES
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
EXPENDITURES						
Transfer to other governments	\$19,287.25	-	(\$19,287.25)	0.00%	\$19,287.25	\$77,149.00
TOTAL EXPENDITURES	<u>19,287.25</u>	<u>-</u>	<u>(19,287.25)</u>	<u>0.00%</u>	<u>19,287.25</u>	<u>77,149.00</u>
NET COST / (REVENUE):	19,287.25	-	(19,287.25)	0.00%	19,287.25	77,149.00
NET COST - OPERATING FUND	19,287.25	-	(19,287.25)	0.00%	19,287.25	77,149.00



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Family and Community Support Services (FCSS)
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
EXPENDITURES						
Transfer to other governments	\$19,287.25	-	(\$19,287.25)	0.00%	\$19,287.25	\$77,149.00
TOTAL EXPENDITURES	<u>19,287.25</u>	<u>-</u>	<u>(19,287.25)</u>	<u>0.00%</u>	<u>19,287.25</u>	<u>77,149.00</u>
NET COST / (REVENUE):	19,287.25	-	(19,287.25)	0.00%	19,287.25	77,149.00
NET COST - OPERATING FUND	19,287.25	-	(19,287.25)	0.00%	19,287.25	77,149.00



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 PLANNING & DEVELOPMENT
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$297.15	-	(\$297.15)	0.00%	-	-
Rental income	5,965.00	-	(5,965.00)	0.00%	5,940.00	17,490.00
Licenses, permits and fees	3,350.00	-	(3,350.00)	0.00%	4,500.00	22,220.00
Returns on investment	3,801.72	-	(3,801.72)	0.00%	4,667.19	17,449.88
Other governments transfer for operating	-	-	-	0.00%	-	5,000.00
Other revenue	844.57	-	(844.57)	0.00%	6,183.21	25,618.37
TOTAL REVENUE	14,258.44	-	(14,258.44)	0.00%	21,290.40	87,778.25
EXPENDITURES						
Salaries and benefits	83,474.27	-	(83,474.27)	0.00%	39,621.88	246,605.17
Materials, goods, supplies	2,710.72	-	(2,710.72)	0.00%	5,250.07	42,466.35
Contracted and general services	25,762.23	-	(25,762.23)	0.00%	17,046.13	71,826.19
Transfer to operating reserves	-	-	-	0.00%	-	10,000.00
Transfer to capital reserves	3,801.72	-	(3,801.72)	0.00%	4,667.19	36,127.09
TOTAL EXPENDITURES	115,748.94	-	(115,748.94)	0.00%	66,585.27	407,024.80
NET COST / (REVENUE):	101,490.50	-	(101,490.50)	0.00%	45,294.87	319,246.55
NET COST - OPERATING FUND	97,688.78	-	(97,688.78)	0.00%	40,627.68	273,119.46
NET COST - RESERVE FUND	3,801.72	-	(3,801.72)	0.00%	4,667.19	46,127.09



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Land Use Planning & Dev
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
Licenses, permits and fees	\$3,350.00	-	(\$3,350.00)	0.00%	\$4,500.00	\$22,220.00
Returns on investment	3,801.72	-	(3,801.72)	0.00%	4,667.19	17,449.88
Other revenue	816.00	-	(816.00)	0.00%	6,183.21	19,877.21
TOTAL REVENUE	<u>7,967.72</u>	<u>-</u>	<u>(7,967.72)</u>	<u>0.00%</u>	<u>15,350.40</u>	<u>59,547.09</u>
EXPENDITURES						
Salaries and benefits	47,863.53	-	(47,863.53)	0.00%	21,241.28	139,470.39
Materials, goods, supplies	1,213.36	-	(1,213.36)	0.00%	4,833.56	39,207.65
Contracted and general services	10,070.80	-	(10,070.80)	0.00%	3,816.58	35,055.96
Transfer to operating reserves	-	-	-	0.00%	-	10,000.00
Transfer to capital reserves	3,801.72	-	(3,801.72)	0.00%	4,667.19	36,127.09
TOTAL EXPENDITURES	<u>62,949.41</u>	<u>-</u>	<u>(62,949.41)</u>	<u>0.00%</u>	<u>34,558.61</u>	<u>259,861.09</u>
NET COST / (REVENUE):	54,981.69	-	(54,981.69)	0.00%	19,208.21	200,314.00
NET COST - OPERATING FUND	51,179.97	-	(51,179.97)	0.00%	14,541.02	154,186.91
NET COST - RESERVE FUND	3,801.72	-	(3,801.72)	0.00%	4,667.19	46,127.09



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Economic Development
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$297.15	-	(\$297.15)	0.00%	-	-
Other governments transfer for operating	-	-	-	0.00%	-	5,000.00
Other revenue	28.57	-	(28.57)	0.00%	-	5,741.16
TOTAL REVENUE	325.72	-	(325.72)	0.00%	-	10,741.16
EXPENDITURES						
Salaries and benefits	35,610.74	-	(35,610.74)	0.00%	18,380.60	107,134.78
Materials, goods, supplies	1,497.36	-	(1,497.36)	0.00%	416.51	3,258.70
Contracted and general services	15,691.43	-	(15,691.43)	0.00%	13,229.55	36,487.25
TOTAL EXPENDITURES	52,799.53	-	(52,799.53)	0.00%	32,026.66	146,880.73
NET COST / (REVENUE):	52,473.81	-	(52,473.81)	0.00%	32,026.66	136,139.57
NET COST - OPERATING FUND	52,473.81	-	(52,473.81)	0.00%	32,026.66	136,139.57



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Subdivision & Land Development
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	% Variance	March 2025 YTD	PY (2025)
REVENUE						
EXPENDITURES						
Contracted and general services	-	-	-	0.00%	-	\$282.98
TOTAL EXPENDITURES	-	-	-	0.00%	-	282.98
NET COST / (REVENUE):	-	-	-	0.00%	-	282.98
NET COST - OPERATING FUND	-	-	-	0.00%	-	282.98



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Land, Housing & Building Rentals
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
Rental income	\$5,965.00	-	(\$5,965.00)	0.00%	\$5,940.00	\$17,490.00
TOTAL REVENUE	5,965.00	-	(5,965.00)	0.00%	5,940.00	17,490.00
EXPENDITURES						
NET COST / (REVENUE):	(5,965.00)	-	5,965.00	0.00%	(5,940.00)	(17,490.00)
NET COST - OPERATING FUND	(5,965.00)	-	5,965.00	0.00%	(5,940.00)	(17,490.00)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 AGRICULTURAL SERVICES
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$55,215.40	-	(\$55,215.40)	0.00%	\$9,686.85	\$153,725.79
Rental income	-	-	-	0.00%	-	8,000.00
Other governments transfer for operating	3,064.65	-	(3,064.65)	0.00%	1,464.50	311,247.00
Other revenue	-	-	-	0.00%	-	3,419.75
Drawn from operating reserves	-	-	-	0.00%	-	20,062.37
Contribution from capital program	-	-	-	0.00%	1,991.00	1,991.00
TOTAL REVENUE	58,280.05	-	(58,280.05)	0.00%	13,142.35	498,445.91
EXPENDITURES						
Salaries and benefits	128,741.92	-	(128,741.92)	0.00%	105,897.55	532,078.40
Materials, goods, supplies	23,820.25	-	(23,820.25)	0.00%	25,397.34	180,158.86
Utilities	-	-	-	0.00%	-	1,843.00
Contracted and general services	35,517.83	-	(35,517.83)	0.00%	26,749.58	119,615.21
Transfer to other governments	-	-	-	0.00%	-	2,500.00
Transfer to individuals and organizations	-	-	-	0.00%	-	62,201.53
Bank charges and short term interest	279.75	-	(279.75)	0.00%	-	-
Transfer to operating reserves	-	-	-	0.00%	-	14,098.63
Transfer to capital reserves	-	-	-	0.00%	-	53,388.16
TOTAL EXPENDITURES	188,359.75	-	(188,359.75)	0.00%	158,044.47	965,883.79
NET COST / (REVENUE):	130,079.70	-	(130,079.70)	0.00%	144,902.12	467,437.88
NET COST - OPERATING FUND	130,079.70	-	(130,079.70)	0.00%	146,893.12	422,004.46
NET COST - RESERVE FUND	-	-	-	0.00%	-	47,424.42
NET COST - CAPITAL FUND	-	-	-	0.00%	(1,991.00)	(1,991.00)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Ag Services
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$12,872.54	-	(\$12,872.54)	0.00%	\$9,072.58	\$25,869.80
Rental income	-	-	-	0.00%	-	8,000.00
Other governments transfer for operating	-	-	-	0.00%	1,464.50	169,247.00
Other revenue	-	-	-	0.00%	-	3,419.75
TOTAL REVENUE	12,872.54	-	(12,872.54)	0.00%	10,537.08	206,536.55
EXPENDITURES						
Salaries and benefits	77,994.07	-	(77,994.07)	0.00%	66,119.25	366,179.41
Materials, goods, supplies	6,108.67	-	(6,108.67)	0.00%	2,716.20	150,597.97
Utilities	-	-	-	0.00%	-	1,843.00
Contracted and general services	27,714.87	-	(27,714.87)	0.00%	19,801.63	64,054.12
Transfer to other governments	-	-	-	0.00%	-	2,500.00
Transfer to individuals and organizations	-	-	-	0.00%	-	10,000.00
Bank charges and short term interest	279.75	-	(279.75)	0.00%	-	-
Transfer to capital reserves	-	-	-	0.00%	-	52,633.50
TOTAL EXPENDITURES	112,097.36	-	(112,097.36)	0.00%	88,637.08	647,808.00
NET COST / (REVENUE):	99,224.82	-	(99,224.82)	0.00%	78,100.00	441,271.45
NET COST - OPERATING FUND	99,224.82	-	(99,224.82)	0.00%	78,100.00	388,637.95
NET COST - RESERVE FUND	-	-	-	0.00%	-	52,633.50



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Resource Management
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$775.00	-	(\$775.00)	0.00%	\$614.29	\$24,024.23
Other governments transfer for operating	-	-	-	0.00%	-	70,500.00
Contribution from capital program	-	-	-	0.00%	1,991.00	1,991.00
TOTAL REVENUE	775.00	-	(775.00)	0.00%	2,605.29	96,515.23
EXPENDITURES						
Salaries and benefits	18,322.55	-	(18,322.55)	0.00%	15,387.74	64,569.44
Materials, goods, supplies	16,685.07	-	(16,685.07)	0.00%	20,549.06	25,194.62
Contracted and general services	5,900.00	-	(5,900.00)	0.00%	4,670.51	5,848.03
Transfer to capital reserves	-	-	-	0.00%	-	754.66
TOTAL EXPENDITURES	40,907.62	-	(40,907.62)	0.00%	40,607.31	96,366.75
NET COST / (REVENUE):	40,132.62	-	(40,132.62)	0.00%	38,002.02	(148.48)
NET COST - OPERATING FUND	40,132.62	-	(40,132.62)	0.00%	39,993.02	1,087.86
NET COST - RESERVE FUND	-	-	-	0.00%	-	754.66
NET COST - CAPITAL FUND	-	-	-	0.00%	(1,991.00)	(1,991.00)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Alus (ALUS)
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$41,567.86	-	(\$41,567.86)	0.00%	(\$0.02)	\$103,831.76
Other governments transfer for operating	3,064.65	-	(3,064.65)	0.00%	-	71,500.00
Drawn from operating reserves	-	-	-	0.00%	-	20,062.37
TOTAL REVENUE	44,632.51	-	(44,632.51)	0.00%	(0.02)	195,394.13
EXPENDITURES						
Salaries and benefits	32,425.30	-	(32,425.30)	0.00%	24,390.56	101,329.55
Materials, goods, supplies	1,026.51	-	(1,026.51)	0.00%	2,132.08	4,366.27
Contracted and general services	1,902.96	-	(1,902.96)	0.00%	2,277.44	49,713.06
Transfer to individuals and organizations	-	-	-	0.00%	-	52,201.53
Transfer to operating reserves	-	-	-	0.00%	-	14,098.63
TOTAL EXPENDITURES	35,354.77	-	(35,354.77)	0.00%	28,800.08	221,709.04
NET COST / (REVENUE):	(9,277.74)	-	9,277.74	0.00%	28,800.10	26,314.91
NET COST - OPERATING FUND	(9,277.74)	-	9,277.74	0.00%	28,800.10	32,278.65
NET COST - RESERVE FUND	-	-	-	0.00%	-	(5,963.74)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 RECREATION & CULTURE
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	-	-	-	0.00%	\$14.27	\$11,282.22
Returns on investment	2,679.77	-	(2,679.77)	0.00%	2,882.91	2,882.91
Other governments transfer for operating	-	-	-	0.00%	-	176,463.75
Other revenue	-	-	-	0.00%	-	966.83
Drawn from unrestricted reserves	-	-	-	0.00%	4,940.00	4,940.00
Drawn from operating reserves	1,600.00	-	(1,600.00)	0.00%	9,068.23	13,615.73
TOTAL REVENUE	4,279.77	-	(4,279.77)	0.00%	16,905.41	210,151.44
EXPENDITURES						
Salaries and benefits	-	-	-	0.00%	(2.84)	14,982.57
Materials, goods, supplies	300.10	-	(300.10)	0.00%	1,249.12	2,698.54
Contracted and general services	451.53	-	(451.53)	0.00%	6,072.38	27,541.26
Transfer to other governments	-	-	-	0.00%	-	377,963.25
Transfer to individuals and organizations	2,850.00	-	(2,850.00)	0.00%	10,853.00	38,193.99
Transfer to local boards and agencies	56,666.28	-	(56,666.28)	0.00%	48,816.89	176,060.76
Interest on long term debt	-	-	-	0.00%	-	104,595.97
Principal payment for debenture	-	-	-	0.00%	-	177,153.79
Transfer to operating reserves	-	-	-	0.00%	-	39,654.10
TOTAL EXPENDITURES	60,267.91	-	(60,267.91)	0.00%	66,988.55	958,844.23
NET COST / (REVENUE):	55,988.14	-	(55,988.14)	0.00%	50,083.14	748,692.79
NET COST - OPERATING FUND	57,588.14	-	(57,588.14)	0.00%	64,091.37	727,594.42
NET COST - RESERVE FUND	(1,600.00)	-	1,600.00	0.00%	(14,008.23)	21,098.37



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Recreation
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	-	-	-	0.00%	\$14.27	\$11,282.22
Returns on investment	2,679.77	-	(2,679.77)	0.00%	2,882.91	2,882.91
Other revenue	-	-	-	0.00%	-	966.83
Drawn from operating reserves	-	-	-	0.00%	9,068.23	9,068.23
TOTAL REVENUE	2,679.77	-	(2,679.77)	0.00%	11,965.41	24,200.19
EXPENDITURES						
Salaries and benefits	-	-	-	0.00%	(2.84)	14,982.57
Materials, goods, supplies	300.10	-	(300.10)	0.00%	1,249.12	2,698.54
Contracted and general services	451.53	-	(451.53)	0.00%	6,072.38	27,541.26
Transfer to other governments	-	-	-	0.00%	-	376,431.12
Transfer to individuals and organizations	-	-	-	0.00%	2,500.00	15,843.49
Interest on long term debt	-	-	-	0.00%	-	104,595.97
Principal payment for debenture	-	-	-	0.00%	-	177,153.79
Transfer to operating reserves	-	-	-	0.00%	-	39,654.10
TOTAL EXPENDITURES	751.63	-	(751.63)	0.00%	9,818.66	758,900.84
NET COST / (REVENUE):	(1,928.14)	-	1,928.14	0.00%	(2,146.75)	734,700.65
NET COST - OPERATING FUND	(1,928.14)	-	1,928.14	0.00%	6,921.48	704,114.78
NET COST - RESERVE FUND	-	-	-	0.00%	(9,068.23)	30,585.87



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Culture
 For the Three Months Ending March 31, 2026

	March 2026 YTD	2026 Budget	Budget Variance	%	March 2025 YTD	PY (2025)
REVENUE						
Other governments transfer for operating	-	-	-	0.00%	-	\$176,463.75
Drawn from unrestricted reserves	-	-	-	0.00%	4,940.00	4,940.00
Drawn from operating reserves	1,600.00	-	(1,600.00)	0.00%	-	4,547.50
TOTAL REVENUE	1,600.00	-	(1,600.00)	0.00%	4,940.00	185,951.25
EXPENDITURES						
Transfer to other governments	-	-	-	0.00%	-	1,532.13
Transfer to individuals and organizations	2,850.00	-	(2,850.00)	0.00%	8,353.00	22,350.50
Transfer to local boards and agencies	56,666.28	-	(56,666.28)	0.00%	48,816.89	176,060.76
TOTAL EXPENDITURES	59,516.28	-	(59,516.28)	0.00%	57,169.89	199,943.39
NET COST / (REVENUE):	57,916.28	-	(57,916.28)	0.00%	52,229.89	13,992.14
NET COST - OPERATING FUND	59,516.28	-	(59,516.28)	0.00%	57,169.89	23,479.64
NET COST - RESERVE FUND	(1,600.00)	-	1,600.00	0.00%	(4,940.00)	(9,487.50)

County of Barrhead
March 2026 YTD Capital Report

H4

	Admin & General	Emerg. Mgmt	Enforce.	Fire & ERC	Public Works	Airport	Waste Mgmt	Utilities	Planning & Dev.	Subdiv & Land Dev.	Ag Services	Rec & Culture	March 2026 YTD	2026 BUDGET
1 CAPITAL APPLIED														
2 Land & Land Improvements					22,532				-				22,532	47,565
3 Buildings	-			-	19,440								19,440	1,417,491
4 Machinery & Equipment	15,558		6,730	-	-		-	-					22,288	3,752,000
5 Engineered Structures														30,000
6 Sidewalks													-	
7 Road Construction					-								-	1,203,053
8 Paving & Overlays					-									
9 Bridges					5,560								5,560	1,230,000
10 Neerlandia Lagoon														
11 Vehicles				-	-								-	65,000
13 Subtotal: Capital Assets Purchased/Constructed	15,558	-	6,730	-	47,532	-	-	-	-	-	-	-	69,819	7,745,109
14 Transfer to Individuals													-	-
15 Transfer to Local Governments													-	-
16 Transfer to Operating	-		-	-	-	-	-	-	-	-	-	-	-	150,700
17 Transfer to Capital Reserves	-		-	-	-	-	-	-	3,848	-	-	-	3,848	2,690,436
18 TOTAL CAPITAL APPLIED	15,558	-	6,730	-	47,532	-	-	-	3,848	-	-	-	73,667	
19 BUDGETED CAPITAL APPLIED:	1,466,454	-	60,500	118,450	8,290,408	18,000	78,000	426,617	32,000	-	133,613	-	10,624,042	10,586,245
20														
21 CAPITAL ACQUIRED														
22 Sale of Land													-	-
23 Sale of Buildings													-	-
24 Sale of Machinery & Equipment				45,000	200,000		-						245,000	1,159,000
25 Sale of Vehicles				-									-	5,000
26 Contributions from Individuals - TCA									-				-	-
27 Contributions from Individuals - Reserves													-	-
28 Insurance Proceeds													-	-
29 Federal Grants													-	-
30 Provincial Grants Capital-Bridges													-	787,500
31 Provincial Grants Capital-LGFF					3,033								3,033	633,451
32 Local Governments Contributions													-	-
33 Contributions from Operating					22,532								22,532	77,565
34 Contributions from Operating to Capital Reserves	-	-	-	-	-	-	-	-	3,848	-	-	-	3,848	2,690,436
35 Contributions from Reserves to Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	150,700
36 Contributions from Reserves for Capital	15,558		6,730	45,000	178,033								200,745	5,120,390
37 TOTAL CAPITAL ACQUIRED	15,558	-	6,730	45,000	47,532	-	-	-	3,848	-	-	-	73,667	
38 BUDGETED CAPITAL ACQUIRED:	1,466,454	-	60,500	118,450	8,290,408	18,000	78,000	426,617	32,000	-	133,613	-	10,624,042	10,624,042

County of Barrhead
March 2026 YTD Capital Report

CF - denotes carry forward

	EXPENDITURE YTD March 2026	FUNDING SOURCE						2026 BUDGET
		GENERAL REVENUES	RESERVES	FEDERAL GRANTS	PROVINCIAL GRANTS	SALE OF EQUIP	OTHER / UNKNOWN	
ADMINISTRATION								
Renovations (CF)								1,308,657
Servers, IT Infrastructure (Year 2 of 3)								37,797
Servers, IT Infrastructure (Year 1 of 3)	15,558		15,558					
	15,558	-	15,558	-	-	-	-	1,346,454
FIRE								
Radios	-							8,000
OnSite Training Facility (50%) (CF)	-							3,450
ERC Boiler	-							10,000
Sale of Engine 33	-		(45,000)			45,000		
	-	-	(45,000)	-	-	45,000	-	21,450
ENFORCEMENT								
Starlink Hardware for 2 CPO Units	6,730		6,730					7,500
	-							-
	6,730	-	6,730	-	-	-	-	7,500

**County of Barrhead
March 2026 YTD Capital Report**

CF - denotes carry forward

	EXPENDITURE YTD March 2026	FUNDING SOURCE						2026 BUDGET		
		GENERAL REVENUES	RESERVES	FEDERAL GRANTS	PROVINCIAL GRANTS	SALE OF EQUIP	OTHER / UNKNOWN			
TRANSPORTATION	# miles									
Bridges										
BF 76144 (STIP 75%/reserves 25%) (CF)	2,696		674		2,022			525,000		
BF 74972 (STIP 75%/reserves 25%) (CF)	1,348		337		1,011			525,000		
BF 77644 (STIP denied)	1,516		1,516					180,000		
Apply for STIP funding for BF 80831, 74837, 75922 with work to be done in 2027. BF 78806 will also be applied for but likelihood is very low (recommend to complete in 2027 from reserves)										
Road Construction										
25-741 Twp Rd 624A (CF)	2	-						186,101		
26-740 Twp Rd 624 (Road Re-alignment)	0.25	-						57,045		
26-440 Twp Rd 590/Rgs Rd 54 (Braden Rd)	2.3	-						512,557		
26-340 Rge Rd 40 (Golf Course South)	2	-						447,350		
Equipment										
2026 Grader - replaces 2016 Caterpillar 140MAWD	-		(200,000)			200,000		558,000		
2026 Grader - replaces 2021 Caterpillar 150AWD	-							558,000		
2026 Grader - replaces 2021 Caterpillar 150AWD	-							558,000		
2026 Grader - replaces 2021 JD 772GP (Oct 2026)	-							550,000		
2026 Grader - replaces 2021 JD 772GP (Oct 2026)	-							550,000		
Light Duty Truck - replaces 2012 Dodge 1500	-							65,000		
2026 Backhoe - replaces 2018 JD 310SL	-							205,000		
2026 Loader - replaces 2006 Komatsu WA450-5L	-							675,000		
2026 Mowing Equip - replaces 2006 Degelman 1820 Side Arm	-							45,000		
2026 Mowing Equip - replaces 2012 Degelman REV 1500 Rotary Mower	-							45,000		
Buildings, Land, & Land Improvements										
Interior refurbishment	-							16,971		
PW Shop Door Replacement	-							20,000		
County welcome sign x 9	22,532	22,532						47,565		
Salt/Sand Shed Door (CF)	19,440		19,440							
	-									
	6.55	47,532	22,532	-	178,033	-	3,033	200,000	-	6,326,589

County of Barrhead
March 2026 YTD Capital Report

CF - denotes carry forward

	EXPENDITURE YTD March 2026	FUNDING SOURCE						2026 BUDGET
		GENERAL REVENUES	RESERVES	FEDERAL GRANTS	PROVINCIAL GRANTS	SALE OF EQUIP	OTHER / UNKNOWN	
AIRPORT								
	-	-	-	-	-	-	-	-
WASTE MANAGEMENT								
	-	-	-	-	-	-	-	-
UTILITIES								
Manola Meter Vault - 100% BRWC Funded	-							
Lac La Nonne Regional Sanitary Sewer Collection System	-							
	-	-	-	-	-	-	-	-
AGRICULTURAL SERVICES								
AG Building exterior painting - rust protection	-							50,913
Water Structure Replacement - SE 8-59-2-W5 (Jansen)	-							30,000
	-	-	-	-	-	-	-	80,913
PLANNING & DEVELOPMENT								
	-							-
	-	-	-	-	-	-	-	-
TOTAL	69,819	22,532	(200,745)	-	3,033	245,000	-	7,782,906

County of Barrhead
March 2026 YTD Capital Report

	CONTRIBUTIONS TO CAPITAL RESERVES		CAPITAL RESERVES TO OPERATIONS		CAPITAL RESERVES TO CAPITAL (TCA)	
	YTD 2026 March	2026 BUDGET	YTD 2026 March	2026 BUDGET	YTD 2026 March	2026 BUDGET
ADMINISTRATION & GENERAL						
Computer & Equipment Reserve		70,000			(15,558)	(37,797)
Office		50,000				(1,308,657)
ERP System						
	-	120,000	-	-	(15,558)	(1,346,454)
FIRE						
ERC Equipment Reserve						
Fire Equipment Reserve		87,000			45,000	(8,000)
Emergency Response Bldg.		10,000				(13,450)
Disaster						
	-	97,000	-	-	45,000	(21,450)
ENFORCEMENT						
CPO Equipment		53,000			(6,730)	(7,500)
	-	53,000	-	-	(6,730)	(7,500)
TRANSPORTATION						
P.W. Graders		538,324			200,000	(1,710,000)
P.W. Equipment		711,201			-	(935,000)
Aggregate Reserve		150,000				-
P.W. - Local Roads & Bridge Construction		482,294			(2,527)	(1,012,102)
Public Works Shop		50,000			(19,440)	(36,971)
Land Right of Way Reserve		-				-
Gravel Pit Reserve		32,000				-
County Welcome Sign						
	-	1,963,819	-	-	178,033	(3,694,073)

County of Barrhead
March 2026 YTD Capital Report

	CONTRIBUTIONS TO CAPITAL RESERVES		CAPITAL RESERVES TO OPERATIONS		CAPITAL RESERVES TO CAPITAL (TCA)	
	YTD 2026 March	2026 BUDGET	YTD 2026 March	2026 BUDGET	YTD 2026 March	2026 BUDGET
AIRPORT						
Airport		18,000				
	-	18,000	-	-	-	-
WASTE MANAGEMENT						
Landfill Equipment Reserve		25,000			-	
Landfill		53,000				
	-	78,000	-	-	-	-
UTILITIES						
Utility Officer Truck		7,000				
Offsite Levy Reserve - Neerlandia		-				
Offsite Levy Reserve - Manola		-				
Water & Sewer Capital Reserve		103,000			-	
Regional Water & Sewer Lines / Future W&S Development		50,000				
Truck Fill		10,668				
Lagoons		39,064		(150,000)		
Future Development - Fire Suppression		21,885				
Sani Treatment Project		45,000				
	-	276,617	-	(150,000)	-	-

County of Barrhead
March 2026 YTD Capital Report

	CONTRIBUTIONS TO CAPITAL RESERVES		CAPITAL RESERVES TO OPERATIONS		CAPITAL RESERVES TO CAPITAL (TCA)	
	YTD 2026 March	2026 BUDGET	YTD 2026 March	2026 BUDGET	YTD 2026 March	2026 BUDGET
PLANNING & DEVELOPMENT						
Money in Lieu (of Municipal Reserve)	3,848	32,000				
	3,848	32,000	-	-	-	-
SUBDIVISION & LAND DEVELOPMENT						
Future Development		-				
	-	-	-	-	-	-
AGRICULTURAL SERVICES						
Ag Vehicle & Equipment		40,000			-	
Ag Building		10,000				(50,913)
Ag Grain Bag Roller		2,000		(700)		
	-	52,000	-	(700)	-	(50,913)
TOTAL	3,848	2,690,436	-	(150,700)	200,745	(5,120,390)



COUNTY OF BARRHEAD NO.11
Elected Official Remuneration Report
For the Three Months Ending March 31, 2026

H5

	March 2026 YTD	2026 Budget	Budget Variance	% Variance
Division 1 - Erik Munck (Reeve)				
<i># of per diems</i>	11.00	0.00	(11.00)	0.00
Base salary	8,064.00		(8,064.00)	0.00%
Per diems	3,418.92		(3,418.92)	0.00%
Taxable mileage	423.40		(423.40)	0.00%
Benefits	2,297.09		(2,297.09)	0.00%
Salary and benefits	14,203.41		(14,203.41)	0.00%
Training and conventions				
	14,203.41		(14,203.41)	0.00%
Division 2 - Ray Crisler				
<i># of per diems</i>	17.00	0.00	(17.00)	0.00
Base salary	4,334.43		(4,334.43)	0.00%
Per diems	5,283.77		(5,283.77)	0.00%
Taxable mileage	481.80		(481.80)	0.00%
Benefits	2,000.11		(2,000.11)	0.00%
Salary and benefits	12,100.11		(12,100.11)	0.00%
Training and conventions	1,630.08		(1,630.08)	0.00%
	13,730.19		(13,730.19)	0.00%
Division 3 - Bill Chapman				
<i># of per diems</i>	16.00	0.00	(16.00)	0.00
Base salary	4,334.43		(4,334.43)	0.00%
Per diems	4,972.96		(4,972.96)	0.00%
Taxable mileage	43.80		(43.80)	0.00%
Benefits	2,068.27		(2,068.27)	0.00%
Salary and benefits	11,419.46		(11,419.46)	0.00%
Training and conventions	1,268.54		(1,268.54)	0.00%
	12,688.00		(12,688.00)	0.00%
Division 4 - Lorri Jespersen				
<i># of per diems</i>	23.00	0.00	(23.00)	0.00
Base salary	4,334.43		(4,334.43)	0.00%
Per diems	7,148.64		(7,148.64)	0.00%
Taxable mileage	744.60		(744.60)	0.00%
Benefits	1,483.10		(1,483.10)	0.00%
Salary and benefits	13,710.77		(13,710.77)	0.00%
Training and conventions	1,291.57		(1,291.57)	0.00%
	15,002.34		(15,002.34)	0.00%
Division 5 - Chais Ellwein				
<i># of per diems</i>	9.50	0.00	(9.50)	0.00
Base salary	4,334.43		(4,334.43)	0.00%
Per diems	2,952.70		(2,952.70)	0.00%
Taxable mileage	332.88		(332.88)	0.00%
Benefits	1,826.34		(1,826.34)	0.00%
Salary and benefits	9,446.35		(9,446.35)	0.00%
Training and conventions				
	9,446.35		(9,446.35)	0.00%
Division 6 - Walter Preugschas (Deputy Reeve)				
<i># of per diems</i>	20.00	0.00	(20.00)	0.00
Base salary	6,199.23		(6,199.23)	0.00%
Per diems	6,216.20		(6,216.20)	0.00%
Taxable mileage	503.70		(503.70)	0.00%
Benefits	2,163.83		(2,163.83)	0.00%
Salary and benefits	15,082.96		(15,082.96)	0.00%
Training and conventions	1,446.55		(1,446.55)	0.00%
	16,529.51		(16,529.51)	0.00%
Division 7 - Tyson Bergsma				
<i># of per diems</i>	13.00	0.00	(13.00)	0.00
Base salary	4,334.43		(4,334.43)	0.00%
Per diems	4,040.54		(4,040.54)	0.00%
Taxable mileage	523.41		(523.41)	0.00%
Benefits	1,923.87		(1,923.87)	0.00%
Salary and benefits	10,822.25		(10,822.25)	0.00%
Training and conventions	396.15		(396.15)	0.00%
	11,218.40		(11,218.40)	0.00%



Graders

- Area graders are blading gravel roads.
- County has advertised to find a replacement for the Area 4 grader operator.

Gravelling

- Patch gravelling has been taking place where needed with County equipment.

Equipment

- As per the Capital Budget, 3 new Caterpillar 150 graders have been delivered to replace aging units and quotations for pricing have been sent out for 3 new graders to replace 2 units in October 2026 and 1 unit in January 2027.

RFP

- Requests for pricing have been sent out for shoulder pull and crack sealing projects.

Bridge File #74249 (NW 34-59-6-W5)

- BF 74249 is a single span concrete girder bridge with a treated timber substructure located on Rge Rd 62A south of Hwy 655. A level 2 inspection and timber coring were completed that showed multiple piles and caps have significant rot jeopardizing the strength of the structure. In consideration of the safety of the public, this bridge structure will be derated to a maximum load rating of 10 tonne until structure is replaced.

Labour

- Utilizing both steamers and the backhoe, staff have been busy thawing culverts and clearing snowbanks to correct drainage issues.

Shop

- Removing snow equipment from graders and starting to convert snowplow trucks to summer applications.
- Setting up new graders and finishing prep work on newly painted tandem gravel pup trailer.

Utilities

- Work on the Thunder Lake Lagoon Desludging Project is ongoing, including seeking pricing from environmental consultants as well as desludging contractors.
- All other testing and monitoring are being carried out as per normal operations.



5306 – 49 Street, BARRHEAD, ALBERTA T7N 1N5
Phone: 780-674-3331; Fax: 780-674-2777
Email: info@countybarrhead.ab.ca
www.countybarrhead.ab.ca

J

February 6, 2026

Hilda Hemmerling
RR 1
Busby AB T0H 0H0

RE: REQUEST TO CANCEL FIRE SERVICE INVOICE

Thank you for contacting the County of Barrhead requesting to cancel charges for Fire Incident Report 25-332-CFR in the amount of \$3,000 for fire fighting services on your property on September 12, 2025.

Please be advised that Council for the County of Barrhead at their meeting held February 3, 2026, discussed your request, and has denied the cancellation of the charges. The amount charged follows relevant County bylaws and policies.

Pursuant to the *Municipal Government Act* and associated County Bylaw 8-2013, Council can charge for and recover the cost of fire-fighting services as landowners are responsible for any fire which occurs on their property. Total cost of fire fighting services on your property was \$6,250 however Policy 23.02 allows for the cost to be capped at \$3,000 unless the landowner is in contravention of any provincial law, bylaw or fire control order.

Finance charges have not been applied to your account while the County reviewed your concerns, however, if unpaid, the normal 1.5% penalty will be applied April 1, 2026, and if still unpaid this invoice will be applied to your tax roll effective April 7, 2026.

Council has supported taxpayers by adopting a Tax Payment Installment Plan (TIPP). TIPP helps spread the payment of taxes over the current year without incurring any further tax penalties.

If you would like to explore the benefits of TIPP further for the 2026 tax year please contact Moira O'Neill, Tax Clerk for the County of Barrhead, by phone or email at moneill@countybarrhead.ab.ca.

If you have any further questions regarding this matter, please contact my Executive Assistant, Pam Dodds, at 780-674-3331 or by email at pdodds@countybarrhead.ab.ca.

Sincerely,

Redacted ATIA
Sec. 20
Personal

Debbie Oyarzun, M.Sc.
County Manager (CAO)

cc: Tamara Molzahn, Director of Finance & Administration



REQUEST FOR DECISION

FEBRUARY 3, 2026

TO: COUNCIL

RE: FIRE FIGHTING SERVICES – REQUEST TO CANCEL CHARGES (25-332-CFR)

ISSUE:

Administration has received a request to reduce or cancel invoice #IVC00005346 in the amount of \$3,000.

BACKGROUND:

- September 26, 2025 – Barrhead Regional Fire Services responded to a fire in the area of Hwy 651 and Range Road 22.
 - Fire was located at SE 24-57-2-W5 which includes an approximately 3 ac portion of land (island) completely surrounded by water
- October 8, 2025 - Received fire services incident report 25-332-CFR (attached) detailing services provided, totaling \$6,250
- November 3, 2025 - Administration approved invoicing landowner in the amount of \$3,000 in accordance with Bylaw 8-2013 & Policy 23.02
- Administration reviewed the appropriate bylaws, policies and legislation, the incident/invoice 25-332 CFR, discussed incident with Fire Chief and landowner.
 - INV#00005346 is currently on hold (no interest charges, no transfer to tax roll) at the direction of the CAO, until Council has had the opportunity to make a decision on the request.

ANALYSIS:

- Bylaw 8-2013, Section 8 – Extinguishing Fires & Cost outlines the process for the County to recover costs incurred for fire-fighting services
- Policy 23.02 states the “County shall charge a fee, at the rates set from time to time by resolution of Council, to recover expenses and costs incurred”. A cap of \$3,000 per response has been set by resolution of Council
- *MGA s.553(1)(g)* allows Council by bylaw (Bylaw 8-2013) to add expenses and costs related to extinguishing fires to the tax roll of a parcel of land.
- Fire was contained on the island and at the time of the fire it was completely surrounded by water
- BRFs worked on extinguishing the visible fire on the island, however landowner indicates that the fire was in the peat and nothing could be done to contain it
 - BRFs required use of landowners’ canoe to access the island
 - Landowner continued working on extinguishing the fire for 3 days after BRFs fire crew left

Invoice #	Original Amount	Admin Comments & Recommendation	Balance Owning after Admin Review
00005346	\$3,000	<ul style="list-style-type: none"> • Total fire invoice is \$6,250 • As per Policy 23.02, the first \$3,000 is charged to landowner or owner of property. • Fire services were dispatched by 911 and responded to a call as per normal procedure. • MGA, Bylaw 8-2013, Section 8 – Extinguishing Fires & Cost, and Policy 23.02 Fire Protection Service Charges allow the County to charge for fire-fighting services. • After 60 days the outstanding invoice will be transferred to landowner tax roll. 	<p style="text-align: center;">\$3,000</p> <p style="text-align: center;">(based on Administrations authority; however, see options below)</p>
<p>Note – it is not necessary for Council to go incamera unless further information is provided that would qualify as an exclusion under ATIA. This can be determined during the Council meeting.</p>			

- Council could consider any of the following:
 1. Refuse the request to cancel the invoice (balance owing would remain at \$3,000)
 2. Cancel the invoice (balance owing would be \$0)
 3. Cancel any portion of the invoice (balance owing would be < \$3,000 as determined by Council)
 - BRFS did respond to the property for a careless fire that was reported through 911
 - Landowner suggests that the amount of work done was unnecessary as the fire was on an island surrounded by water and unable to spread
 - Landowner suggests that they continued to monitor the fire after the BRFS left the scene with no further concerns

STRATEGIC ALIGNMENT:

Considering the request from a landowner to cancel charges for fire-fighting services to SE 24-57-2-W5 aligns with the County 2022 – 2026 Strategic Plan as follows:

PILLAR	4 Governance & Leadership
Outcome	<i>4 Council is transparent & accountable.</i>
Goal	4.2 County demonstrates open & accountable government.
Goal	4.3 County demonstrates leadership.

ADMINISTRATION RECOMMENDS THAT:

Council consider reducing the charges on #IVC00005346.

FIRE FIGHTING SERVICES – REQUEST TO CANCEL CHARGES (25-332-CFR)

2026-033 Moved by Councillor Bergsma that Council remove from table the discussion on fire incident report 25-332-CFR.

Carried Unanimously.

2026-034 Moved by Councillor Bergsma that Council deny the request to reduce or cancel the charges for fire incident report 25-332-CFR.

Carried Unanimously.



Barrhead Regional Fire Services

Fire Chief :Chief Gary Hove

Box 4172, 4635-61 Ave Barrhead AB

Barrhead AB T7N 1A2

PH : 780-674-2087 FAX : 780-674-2889

Oct 9 25

Invoice 25-332-CFR

Oct 7 25

County of Barrhead
5306 49 Street
Barrhead, AB T7N 1N5

On September 26th, 2025 Barrhead Regional Fire Services responded to a call for a smoke investigation reported in the area of Hwy 651 and Rge Rd 22, in the County of Barrhead. On scene to SE-24-57-2-W5 and active fire on a treed peninsula only accessible by watercraft. The fire is the result of a careless camp fire burned irresponsibly and not extinguished properly which has allowed the fire to spread unchecked into the ground and surrounding bush and trees. Fire Members use canoes to access the fire and work to extinguish the fire in the trees and in the ground. Fire Members work at extinguishing the fire until dark and Firefighters return the following day to complete mopping up the remaining ground fire. Once the fire is fully out, Units are released, returning to the station and back in service.

Hilda Hemmerling

Redacted ATIA Sec.

20 Personal
Information

Date: Sep 26 25

Incident #: 25-332

Response Location: SE-24-57-2-W5 ,County of Barrhead
Dispatch:

Number: 19085140

Cause of Emergency: Fire - Grass/Wild Land

Location of Emergency: Off Road - Wilderness Area SE-24-57-2-W5

SERVICE PERFORMED

- used canoes to access the fire, mopped up all heat

Additional Services Performed:

Extinguish Fire

APPARATUS

Unit	Leave Station	Return to Station	Total Time	First 30 min cost	30 min cost	30 min cost after 255 minutes	Total Cost
RAT 1	17:41:49	21:53:54	252 min	\$125.00	\$125.00	\$125.00	\$1,000.00
COMMAND-1	16:35:18	21:53:56	319 min	\$0.00	\$0.00	\$0.00	\$0.00
TENDER-34	16:29:59	21:53:55	324 min	\$125.00	\$125.00	\$125.00	\$1,375.00
RAT 1	07:08:53	12:33:43	325 min	\$125.00	\$125.00	\$125.00	\$1,375.00
ENGINE 36	16:39:40	21:54:02	314 min	\$250.00	\$250.00	\$250.00	\$2,500.00
PERSONAL VEHICLE	16:24:10	21:54:08	330 min	\$0.00	\$0.00	\$0.00	\$0.00

Grand Total: \$6,250.00

Paid: \$0.00
Owing: \$6,250.00

Barrhead Regional Fire Services

Invoice 25-332-CFR

Oct 7 25

Fire Chief Gary Hove