

1.0 CALL TO ORDER

(Recess & Convene MPC Meeting)

2.0 APPROVAL OF AGENDA**3.0 MINUTES****3.1 REGULAR MEETING HELD MARCH 3, 2026**

[Schedule A](#)

4.0 ACTION ITEMS:**4.1 2025 AUDITED FINANCIAL STATEMENTS & FINANCIAL INFORMATION RETURN (FIR)**

Administration recommends that:

1. Council approve the 2025 audited Financial Statements as presented.
2. Council approve the 2025 audited Financial Information Return (FIR) as presented.
3. Council direct Administration to publish the 2025 Audited Financial Statements to the County website.

[Schedule B](#)

4.2 2025 STRATEGIC PLAN REPORT CARD

Administration recommends that Council accept the 2025 Strategic Plan Report Card as information.

[Schedule C](#)

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

Administration recommends 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

[Schedule D](#)

4.4 RESCIND POLICIES

Administration recommends 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

[Schedule E](#)

4.5 IN-CAMERA**4.5.1 EXTERNAL COMMITTEE – ATIA Sec. 29 Advice from Officials****5.0 REPORTS****5.1 COUNTY MANAGER REPORT**

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

- Resolution Tracking List

[Schedule F](#)

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 February 28, 2026

[Schedule G](#)

- Payments Issued for the month of January 2026

[Schedule H](#)

- Payments Issued for the month of February 2026

[Schedule I](#)

- YTD Budget Report for the 2 months ending February 28, 2026

[Schedule J](#)

- YTD Capital Recap for period ending February 28, 2026

[Schedule K](#)

- Elected Official Remuneration Report as at February 28, 2026

[Schedule L](#)

5.3 PUBLIC WORKS REPORT**(10:30 a.m.)**

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

[Schedule M](#)

5.4 COUNCILLOR REPORTS

[Schedule N](#)

6.0 INFORMATION ITEMS**6.1 Invitation Barrhead & District 4-H Beef & Sheep Achievement Day – held on May 25, 2026**

[Schedule O](#)

6.2 Letter from Minister of Municipal Affairs RE: Assessment Model Review – dated April 1, 2026

[Schedule P](#)

6.3 RMA Letter to Members RE: Hotel Policy Update – dated March 20, 2026

[Schedule Q](#)

- 6.4 **2026 Invitation West Fraser Forestry Plan Open House** – Whitecourt May 5, 2026,
Swan Hills May 7, 2026

[Schedule R](#)

6.5 **Minutes**

- 6.5.1 **Misty Ridge Minutes** – February 18, 2026

[Schedule S](#)

7.0 **DELEGATIONS**

- 7.1 **11:00 a.m. NRCB (via Zoom) – Sean Royer, CEO & Francisco Echegaray, Manager, Applications**

[Schedule T](#)

8.0 **PUBLIC HEARING**

- 8.1 **1:00 p.m. CONTINUATION OF PUBLIC HEARING FOR BYLAW 02-2026, 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**

[Schedule U](#)

9.0 **ADJOURNMENT**

REGULAR MEETING OF COUNCIL - HELD MARCH 3, 2026

Regular Meeting of the Council of the County of Barrhead No. 11 held March 3, 2026, was called to order by Reeve Munck at 9:04 a.m.

PRESENT

Reeve Erik Munck
Councillor Ray Crisler
Councillor Bill Chapman
Councillor Lorrie Jespersen
Councillor Chais Ellwein
Deputy Reeve Walter Preugschas (left at 3:33 p.m.)
Councillor Tyson Bergsma

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

STAFF

Debbie Oyarzun, County Manager	Don Medcke, Agricultural Fieldman
Pam Dodds, Executive Assistant	Tamara Molzahn, Dir. Corporate Services
Layne Mullen, Development Officer	Tara Troock, Municipal Clerk
Dawn Fedorvich, Dir. Rural Development	Jane Dauphinee, Municipal Planner (via zoom)
Ken Hove, Director of Infrastructure	
Travis Wierenga, Public Works Manager	

ATTENDEES

Sgt Colin Hack - Barrhead RCMP Detachment
Sgt Leigh Drinkwater – Westlock RCMP Traffic Services
Town and Country Newspaper – Barry Kerton

APPROVAL OF AGENDA

2026-068 Moved by Councillor Bergsma that the agenda be approved as presented.
Carried Unanimously.

MINUTES OF REGULAR MEETING HELD FEBRUARY 17, 2026

2026-069 Moved by Councillor Ellwein that the minutes of the Regular Meeting of Council held February 17, 2026, be approved as circulated.
Carried Unanimously.

Councillor Bergsma declared a perceived conflict of interest and departed the meeting at 9:05 a.m.

**SUBDIVISION APPLICATION – MUNICIPAL PLANNING FILE 25-SUB-166
NE 33-62-3-W5 (MCNAB)**

2026-070 Moved by Deputy Reeve Preugschas that Council approves subdivision application 25-SUB-166, to subdivide a country residential lot within NW-33-62-3-W5, and further that the approval is subject to the following conditions:

1. That the proposed subdivision be affected as per the attached revised plan dated March 3, 2026, to a maximum of 17.0 acres.
2. That prior to endorsement of an instrument effecting this plan, the registered owner and/or developer enter into an agreement with Alberta Transportation for the provision of a 30 metre wide service road right of way Metes and Bounds across the entire highway frontage of the proposed parcel and the remnant lands, at no cost to Transportation and Economic Corridors (this includes both Highway 661 and 769). To this respect, a Caveat shall be registered against the Certificate of Title by Alberta Transportation concurrently with the registration of the instrument effecting this plan of subdivision.

Alternatively,

REGULAR MEETING OF COUNCIL - HELD MARCH 3, 2026

That the Plan of Survey implementing the proposed plan of subdivision provide a 30 metre wide service road throughout the proposed parcel and the remnant lands adjacent to the right-of-way of Highway 661 and 769.

3. That prior to endorsement of an instrument affecting this plan, and in accordance with section 9(g) of the *Matters Related to Subdivision and Development Regulation*, AR 84/2022, submit to the County of Barrhead No. 11 and the Subdivision Authority Officer:
 - a) Real Property Report or Building Site Certificate, prepared by an Alberta Land Surveyor, must be submitted. This report shall indicate the location of the improvements, including the private sewage disposal systems, potable water sources, shelter belts, driveways, above-ground appurtenances, and the distances between them and demonstrate that all improvements on Proposed Lot 1 comply with the required setbacks from existing and proposed property boundaries;
 - b) That, based on the Real Property Report or Building Site Certificate, the proposed lot boundaries be revised to include the land that is necessary for:
 - i. The surface sewage discharge points for both systems currently located on the property being 90.0 m from the proposed property boundaries (if applicable).
 - c) Certification from a Provincially accredited inspector confirming that the function and location of the existing sewage disposal systems on the proposed lot, will satisfy the Alberta Private Sewage Systems Standard of Practice, and is suitable for the intended subdivision.
4. That taxes are fully paid when final approval (endorsement) of the instrument affecting the subdivision is requested.

Carried 6-0.

Jane Dauphinee departed the meeting at 9:33 a.m.

Councillor Bergsma rejoined the meeting at 9:34 a.m.

DATA PROCESSING FACILITY INFORMATION PACKAGE

- 2026-071 Moved by Councillor Ellwein that Council accepts Administration's report for information which includes the steps outlined to increase awareness and access to the general public information package that will be developed as per resolution (2026-047, February 17, 2026).

Carried Unanimously.

Layne Mullen and Tara Troock departed the meeting at 10:19 a.m.

COMMUNITIES IN BLOOM PARTICIPATION (NOTICE OF MOTION)

- 2026-072 Moved by Councillor Crisler that Council table the discussion on Communities in Bloom Participation until a future meeting and to bring forward budget request.

Carried Unanimously.

Councillor Bergsma left the meeting at 11:00 a.m.

RECESS

Reeve Munck recessed the meeting at 11:00 a.m.

Reeve Munck reconvened the meeting at 11:06 a.m.

Ken Hove joined the meeting at 11:06 a.m.

Councillor Bergsma rejoined the meeting at 11:07 a.m.

REGULAR MEETING OF COUNCIL - HELD MARCH 3, 2026

PUBLIC WORKS REPORT

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

- 2026-073 Moved by Councillor Bergsma that Council accepts the Public Works report for information.
Carried Unanimously.

2026 MOWER AND SIDEARM REPLACEMENT

- 2026-074 Moved by Councillor Jespersen that Council directs Administration to purchase a Degelman 1820 Sidearm and Degelman Rev 1500 Mower from Horizon Ag & Turf for the total price of \$100,650 and to consign units #326 (2006 Degelman Sidearm) and #329 (2012 Degelman 15' Mower) to auction.
Carried Unanimously.

Ken Hove departed the meeting at 11:31 a.m.

DELEGATION – BARRHEAD RCMP DETACHMENT

Sgt Colin Hack, Detachment Commander for Barrhead RCMP, and Sgt Leigh Drinkwater of Westlock Traffic Services, met with Council at this time being 11:32 a.m. to discuss the policing priorities and give updates on the local detachment.

- 2026-075 Moved by Councillor Ellwein that Council accepts the report from Sgt Hack and Sgt Drinkwater as information.
Carried Unanimously.
- 2026-076 Moved by Councillor Chapman that Council directs the RCMP to maintain the policing priorities of Rural Visibility and Prolific Offender Management for the County of Barrhead.
Carried Unanimously.

Sgt Hack, Barrhead RCMP Detachment, and Sgt Drinkwater, Westlock RCMP Detachment, left the meeting at 12:07 p.m.

LUNCH RECESS

Reeve Munck recessed the meeting at 12:07 p.m.
Reeve Munck reconvened the meeting at 12:45 p.m.
Travis Wierenga joined the meeting at 12:45 p.m.

BOAT LAUNCH MAINTENANCE (NOTICE OF MOTION)

February 17, 2026 – Councillor Crisler submitted a Notice of Motion that requested Council to consider additional funding for the repairs and maintenance of Klondike Park & Peace Mission Park public boat launch areas

- 2026-077 Moved by Councillor Ellwein that Council accepts the Boat Launch Maintenance Report for information and further that Administration bring back information to Council for engineering and design costs in the 2026 Budget to support the permitting process for upgrades to Klondike Park & Peace Mission Park public boat launch areas in 2027.
Carried Unanimously.

IN-CAMERA SESSION

- 2026-078 Moved by Councillor Bergsma that Council move in-camera at 1:13 p.m. for discussion on:
- Road Construction Partnership – *ATIA Sec. 29 Advise from Officials*
- Carried Unanimously.

REGULAR MEETING OF COUNCIL - HELD MARCH 3, 2026

Barry Kerton exited the meeting at 1:13 p.m.

Layne Mullen rejoined the meeting at 1:13 p.m.

Councillor Chapman left the meeting at 1:48 p.m. and rejoined at 1:49 p.m.

Councillor Crisler left the meeting at 1:53 p.m. and rejoined at 1:55 p.m.

2026-079 Moved by Councillor Crisler that Council move out of in-camera at 2:18 p.m.

Carried Unanimously.

Barry Kerton rejoined the meeting at 2:18 p.m.

ROAD CONSTRUCTION PARTNERSHIP

2026-080 Moved by Councillor Ellwein that Council direct Administration to include in the Development Agreement for DP 05-2026 that the County would build the road and make intersection improvements as discussed, and the developer would be charged 90% of road builders rates as per the County Rates & Fees Bylaw.

Carried 6-1.

Travis Wierenga and Layne Mullen departed the meeting at 2:21 p.m.

Councillor Chapman left the meeting at 2:21 p.m. and rejoined at 2:23 p.m.

Don Medcke joined the meeting at 2:30 p.m.

ECONOMIC & COMMUNITY DEVELOPMENT COMMITTEE (ECDC) BYLAW 4-2026

2026-081 Moved by Deputy Reeve Preugschas that Council gives 1st reading to Bylaw 4-2026 – Economic & Community Development Committee (ECDC) Bylaw.

Carried Unanimously.

2026-082 Moved by Councillor Bergsma that Council gives 2nd reading of Bylaw 4-2026.

Carried Unanimously.

2026-083 Moved by Deputy Reeve Preugschas that Council consider 3rd reading of Bylaw 4-2026.

Carried Unanimously.

2026-084 Moved by Councillor Chapman that Council gives 3rd reading of Bylaw 4-2026 – Economic & Community Development Committee (ECDC) Bylaw.

Carried Unanimously.

2026 MEMBER-AT-LARGE APPOINTMENTS TO COUNCIL COMMITTEES

2026-085 Moved by Councillor Ellwein that Council move in-camera at 2:38 p.m. for discussion on:
Member-at-Large applications - ATIA s. 22 Confidential Evaluations.

Carried Unanimously.

Barry Kerton left the meeting at 2:38 p.m.

Councillor Jespersen left the meeting at 2:48 p.m. and rejoined at 2:50 p.m.

2026-086 Moved by Councillor Chapman that Council move out of in-camera at 2:51 p.m.

Carried Unanimously.

Councillor Jespersen left the meeting at 2:51 p.m.

2026-087 Moved by Councillor Bergsma that Rob Wierenga and Jennifer Kalmbach be appointed as additional public members-at-large on the Economic & Community Development Committee with the term to end December 31, 2027.

Carried 6-0.

Councillor Jespersen rejoined the meeting at 2:52 p.m.

Councillor Bergsma left the meeting at 2:52 p.m. and rejoined at 2:54 p.m.

REGULAR MEETING OF COUNCIL - HELD MARCH 3, 2026

AMENDING POLICY AG-001 BEAVER PROGRAM

- 2026-088 Moved by Deputy Reeve Preugschas that Council approved amending Policy AG-001 – Beaver Program to remove the County providing blasting services on private land as recommended by the ASB.

Carried Unanimously.

Don Medcke and Dawn Fedorvich departed the meeting at 3:05 p.m.

Adam Vanderwekken joined the meeting at 3:09 p.m.

BARRHEAD ART GALLERY / PEMBINA ARTS FESTIVAL - COMMUNITY GRANT REQUEST

- 2026-089 Moved by Councillor Bergsma that Council approves the application from Barrhead Art Gallery / Pembina Arts Festival for a donation of \$1,600 under the Community Grants Policy to assist with the Pembina Arts Festival free events.

Carried 6-1.

MISTY RIDGE – OPERATING AGREEMENT

- 2026-090 Moved by Deputy Reeve Preugschas that Council authorizes the Reeve and CAO to enter into a new Agreement with Misty Ridge Ski Club to operate the Misty Ridge Ski Hill within parts of Section 16-62-4-W5 for a 10-year term as presented.

Carried Unanimously.

Deputy Reeve Preugschas left the meeting at 3:33 p.m.

CORPORATE COMMUNICATIONS PLAN

- 2026-091 Moved by Councillor Crisler that Council approve the County of Barrhead Corporate Communications Plan as presented.

Carried 6-0.

CORPORATE USE OF SOCIAL MEDIA POLICY

- 2026-092 Moved by Councillor Bergsma that Council approve Policy AD-011 Corporate Use of Social Media Policy as recommended by the Policy Committee.

Carried 6-0.

Adam Vanderwekken departed the meeting at 3:50 p.m.

COUNCILLOR REPORTS

Councillors discussed their written reports and the following was added:

Councillor Ellwein stated that the Ag Society is inquiring about having gravel spread in parking area beside Bablitz Hall.

- 2026-093 Moved by Councillor Bergsma to accept Councillor written/verbal reports for information.

Carried 6-0.

REGULAR MEETING OF COUNCIL - HELD MARCH 3, 2026

INFORMATION ITEMS

2026-094 Moved by Councillor Bergsma that Council accept the following correspondence for information:

- Email – National Police Federation Re: Contract Policing Commitment – dated February 18, 2026

Carried 6-0.

2026-095 Moved by Councillor Jespersen that Council accept the following correspondence for information:

- Misty Ridge Meeting Minutes – January 21, 2026

Carried 6-0.

COUNTY MANAGER REPORT

Due to time limitation, County Manager, Debbie Oyarzun, directed Council to the tracking list that was available in the agenda package and noted the additional following items:

- CAO being recognized and invited to participate in Women in Agriculture Panel
- Invitation to Twinning Friendship Dinner on March 8, 2026

2026-096 Moved by Councillor Bergsma that Council support the CAO to participate on the Women in Agriculture Panel if schedule permits.

Carried 6-0.

2026-097 Moved by Councillor Bergsma to accept the County Manager's report for information.

Carried 6-0.

ADJOURN

2026-098 Moved by Councillor Bergsma that the meeting adjourns at 4:07p.m.

Carried 6-0.



REQUEST FOR DECISION
APRIL 7, 2026

B

TO: COUNCIL

RE: 2025 AUDITED FINANCIAL STATEMENTS & FINANCIAL INFORMATION RETURN (FIR)

ISSUE:

Council approval of the 2025 Audited Financial Statements (*see attached*) is required for the Reeve and Deputy Reeve to sign the Financial Statements.

Council approval of the Financial Information Return (FIR) (*to be provided at Council*) is required for the CAO to sign the FIR.

BACKGROUND:

- MGA requires a municipality to make its financial statements, or a summary of them, and the Auditor's report on the financial statements available to the public in the manner Council considers appropriate by May 1, 2026.
- MGA requires a municipality to submit the audited financial statements, audited financial information return (FIR), and the Auditor's report to the Minister (Municipal Affairs) by May 1, 2026.
- April 1, 2025 - Council appointed Greilach Lussier LLP to audit the 2025 – 2029 financial statements and FIR.
- February 17, 2026 – during the regular meeting of Council the preliminary 2025 financial results were reviewed and approved, subject to year-end and audit adjustments.

ANALYSIS:

- There were no adjustments identified during the course of the audit requiring the financial statements or FIR to be adjusted.
- Auditor is presenting a clean audit opinion to Council as captured in the Auditor's Report:
 - *"In our opinion, the accompanying financial statements present fairly, in all material respects the financial position of the County as at December 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS)".*
- Audit summary letter (attached) is a summary of the auditor's risk assessment, procedures performed to address each risk, discussion of materiality, summary of unadjusted differences, debt limits, and management discussion points.
 - No material misstatements or significant control weaknesses identified.

STRATEGIC ALIGNMENT:

Council's review and approval of the audited 2025 Financial Statements aligns with the County's 2022 – 2026 Strategic Plan as follows:

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

ADMINISTRATION RECOMMENDS THAT:

1. Council approve the 2025 audited Financial Statements as presented.
2. Council approve the 2025 audited Financial Information Return (FIR) as presented.
3. Council direct Administration to publish the 2025 Audited Financial Statements to the County website.



Greilach Lussier LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

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

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

*Denotes Professional Corporation

April 7, 2026

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

Attention: Mrs. Debbie Oyarzun, County Manager

Dear Debbie:

The audit of the 2025 financial records for the County of Barrhead No. 11 has now been completed and we have prepared a summary of our risk assessment, procedures performed to address each risk, discussion of materiality, summary of unadjusted differences, debt limits, and management discussion points.

Risk assessment:

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

Property tax:

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

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

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

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

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

Payroll:

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

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

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

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

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

Tangible capital assets (TCA):

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

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

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

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

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

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

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

Taxes and other accounts receivable:

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

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

Audit risk: Accounts receivable recorded do not exist.

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

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

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

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

Inventory:

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

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

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

Accounts payable:

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

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

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

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

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

Deferred revenue and grant revenue:

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

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

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

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

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

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

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

Use of estimates:

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

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

Conclusion: Estimates are reasonable.

Determination of materiality:

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

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

For the period ending December 31, 2025, this metric was calculated at \$14,502,462. Based on the application of a 3% materiality threshold to the benchmark, **materiality of \$435,000** was used throughout the audit engagement.

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

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

Summary of unadjusted differences:

For the year ended December 31, 2025, there were no material misstatements identified, other than those which were considered clearly trivial.

Debt limits:

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

For the year ended December 31, 2025, the County's debt and debt servicing limits are:

Total debt limit	\$21,838,796
Total debt	<u>(3,505,149)</u>
Amount of debt limit unused	<u>\$18,333,647</u>
Debt servicing limit	\$3,639,799
Debt servicing	<u>(182,294)</u>
Amount of debt servicing unused	<u>\$3,457,505</u>

Management discussion points:

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

We would like to thank you and your staff for the assistance we received in completing the 2025 audit. Please thank Tamara and all of your office staff on our behalf. If you have any questions regarding the foregoing, please contact our office.

Yours truly,

Bradley G. Lussier, CPA
Partner

Greilach Lussier LLP
Chartered Professional Accountants

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

County of Barrhead No. 11

Financial Statements

For the Year Ended December 31, 2025

County of Barrhead No. 11
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For the Year Ended December 31, 2025

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Management's Responsibility

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

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

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

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

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

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

April 7, 2026

Chief Administrative Officer



Greilach Lussier LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

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

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

*Denotes Professional Corporation

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of County of Barrhead No. 11 (the County), which comprise the statement of financial position as at December 31, 2025, and the statements of operations, changes in accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes and schedules to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the County as at December 31, 2025, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

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

Other Matter - Supplementary Information

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

Other Information

Our opinion on the financial statements does not cover Management's Annual Report and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

(continues)

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the County to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Greilach Lussier LLP
Chartered Professional Accountants

Barrhead, Alberta
April 7, 2026

County of Barrhead No. 11
Statement of Financial Position
As at December 31, 2025

	<u>2025</u>	<u>2024</u>
FINANCIAL ASSETS		
Cash and temporary investments <i>(Note 2)</i>	\$ 17,514,270	\$ 14,633,241
Taxes and grants in place of taxes receivable <i>(Note 3)</i>	1,612,709	674,084
Trade and other receivables <i>(Note 4)</i>	1,616,987	481,430
Agreements receivable <i>(Note 5)</i>	148,513	220,389
Land for resale <i>(Note 6)</i>	610,322	610,322
Investments <i>(Note 7)</i>	24,949	2,315,164
Other financial assets	7,873	7,873
	<u>\$ 21,535,623</u>	<u>\$ 18,942,503</u>
LIABILITIES		
Accounts payable and accrued liabilities <i>(Note 8)</i>	\$ 1,801,259	\$ 1,179,335
Deposit liabilities	427,930	132,936
Employee benefit obligations <i>(Note 9)</i>	171,507	187,905
Deferred revenues <i>(Note 10)</i>	823,625	864,010
Long term debt <i>(Note 11)</i>	3,505,149	3,682,303
Asset retirement obligation <i>(Note 12)</i>	906,336	878,490
Other liabilities	192	8,087
	<u>\$ 7,635,998</u>	<u>\$ 6,933,066</u>
NET FINANCIAL ASSETS	\$ 13,899,625	\$ 12,009,437
NON-FINANCIAL ASSETS		
Tangible capital assets <i>(Schedule II)</i>	\$ 59,403,024	\$ 59,056,013
Inventory for consumption <i>(Note 13)</i>	2,688,842	3,292,483
Prepaid expenses	178,146	173,958
	<u>\$ 62,270,012</u>	<u>\$ 62,522,454</u>
ACCUMULATED SURPLUS <i>(Schedule I, Note 14)</i>	<u>\$ 76,169,637</u>	<u>\$ 74,531,891</u>

Commitments *(Note 21)*

Contingencies *(Note 22)*

Approved on behalf of Council:

_____ Reeve

_____ Deputy Reeve

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

County of Barrhead No. 11
Statement of Operations
For the Year Ended December 31, 2025

	Budget (Unaudited) (Note 24)	2025	2024
REVENUE			
Net municipal taxes <i>(Schedule III)</i>	\$ 11,059,387	\$ 11,193,259	\$ 10,440,830
User fees and sales of goods	1,066,439	1,050,085	1,060,465
Penalties and costs on taxes	150,000	287,768	153,450
Licenses and permits	44,500	119,629	64,507
Investment income	531,333	531,164	781,818
Government transfers for operating <i>(Schedule IV)</i>	1,213,938	1,232,672	1,286,342
Development levies	-	-	1,135
Other	51,843	87,885	51,241
Total Revenue	\$ 14,117,440	\$ 14,502,462	\$ 13,839,788
EXPENSES			
Legislative	\$ 361,466	\$ 330,772	\$ 313,312
Administration	1,618,238	1,726,999	1,616,674
Protective Services	1,335,210	1,229,170	1,189,614
Transportation	9,064,820	8,640,580	8,627,149
Water and wastewater	1,990,142	435,040	436,189
Waste management	281,168	292,736	274,032
Family and community support (FCSS)	77,149	77,149	77,149
Planning and development	447,926	360,898	370,207
Agriculture	1,016,349	926,760	715,608
Recreation and culture	774,283	745,737	744,809
Total Expenses	\$ 16,966,751	\$ 14,765,841	\$ 14,364,743
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER	\$ (2,849,311)	\$ (263,379)	\$ (524,955)
OTHER			
Contributed assets	-	5,085	-
Insurance proceeds	-	-	17,695
Government transfers for capital <i>(Schedule IV)</i>	1,958,713	1,839,305	1,009,381
Gain (loss) on disposal of tangible capital assets	65,000	56,735	47,233
EXCESS OF REVENUE OVER EXPENSES	\$ (825,598)	\$ 1,637,746	\$ 549,354
ACCUMULATED SURPLUS, BEGINNING OF YEAR	74,531,891	74,531,891	73,982,537
ACCUMULATED SURPLUS, END OF YEAR	\$ 73,706,293	\$ 76,169,637	\$ 74,531,891

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

County of Barrhead No. 11
Statement of Change in Net Financial Assets
For the Year Ended December 31, 2025

	Budget (Unaudited)	2025	2024
EXCESS OF REVENUE OVER EXPENSES	\$ (825,598)	\$ 1,637,746	\$ 549,354
Acquisition of tangible capital assets	(4,798,999)	(4,680,976)	(3,801,920)
Contributed tangible capital assets	-	(5,085)	-
Amortization of tangible capital assets	3,781,268	3,954,263	3,781,268
Proceeds on disposal of tangible capital assets	451,000	441,522	264,190
Gain on sale of tangible capital assets	(65,000)	(56,735)	(47,233)
	<u>\$ (631,731)</u>	<u>\$ (347,011)</u>	<u>\$ 196,305</u>
Acquisition of supplies inventories	\$ (600,000)	\$ (720,823)	\$ (1,244,866)
Acquisition of prepaid assets	(175,000)	(178,146)	(173,958)
Use of supplies inventories	1,200,000	1,324,464	1,216,707
Use of prepaid assets	173,958	173,958	168,188
	<u>\$ 598,958</u>	<u>\$ 599,453</u>	<u>\$ (33,929)</u>
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	\$ (858,371)	\$ 1,890,188	\$ 711,730
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>\$ 12,009,437</u>	<u>\$ 12,009,437</u>	<u>\$ 11,297,707</u>
NET FINANCIAL ASSETS, END OF YEAR	<u><u>\$ 11,151,066</u></u>	<u><u>\$ 13,899,625</u></u>	<u><u>\$ 12,009,437</u></u>

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

County of Barrhead No. 11
Statement of Cash Flows
For the Year Ended December 31, 2025

	<u>2025</u>	<u>2024</u>
OPERATING		
Excess of revenue over expenses	\$ 1,637,746	\$ 549,354
Non-cash items included in excess of revenues over expenses:		
Amortization of tangible capital assets	3,954,263	3,781,268
Gain on disposal of tangible capital assets	(56,735)	(47,233)
Tangible capital assets received as contributions	(5,085)	-
Non-cash charges to operations (net change):		
Increase in taxes and grants in place of taxes	(938,625)	(57,573)
(Increase) decrease in trade and other receivables	(1,135,557)	162,125
Decrease in agreement receivable	71,876	70,072
Decrease in other financial assets	-	1,701
Increase (decrease) in inventory for consumption	603,641	(28,159)
Increase in prepaid expenses	(4,188)	(5,770)
Increase (decrease) in accounts payable and accrued liabilities	621,924	(536,937)
Increase (decrease) in deposit liabilities	294,994	(1,521,221)
Decrease in deferred revenue	(40,385)	(359,880)
Decrease in employee benefit obligation	(16,398)	(9,217)
Increase in asset retirement obligation	27,846	26,963
Increase (decrease) in other liabilities	(7,895)	8,087
Cash provided by operating transactions	<u>\$ 5,007,422</u>	<u>\$ 2,033,580</u>
CAPITAL		
Acquisition of tangible capital assets	\$ (4,680,976)	\$ (3,801,920)
Sale of tangible capital assets	441,522	264,190
Cash applied to capital transactions	<u>\$ (4,239,454)</u>	<u>\$ (3,537,730)</u>
INVESTING		
Decrease (increase) in restricted cash and temporary investments	\$ (490,270)	\$ 1,727,019
Decrease in investments	2,290,215	1,470,562
Cash applied to investing transactions	<u>\$ 1,799,945</u>	<u>\$ 3,197,581</u>
FINANCING		
Long term debt repaid	(177,154)	(172,158)
Cash applied to financing transactions	<u>\$ (177,154)</u>	<u>\$ (172,158)</u>
INCREASE IN CASH AND CASH EQUIVALENTS DURING YEAR	<u>\$ 2,390,759</u>	<u>\$ 1,521,273</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>\$ 12,173,622</u>	<u>\$ 10,652,349</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u><u>\$ 14,564,381</u></u>	<u><u>\$ 12,173,622</u></u>
Cash and cash equivalents is made up of:		
Cash and temporary investments (Note 2)	\$ 17,514,270	\$ 14,633,241
Less: restricted portion of cash and temporary investments (Note 2)	(2,949,889)	(2,459,619)
	<u><u>\$ 14,564,381</u></u>	<u><u>\$ 12,173,622</u></u>

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

County of Barrhead No. 11
Schedule of Changes in Accumulated Surplus
For the Year Ended December 31, 2025
Schedule I

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2025	2024
BALANCE, BEGINNING OF YEAR	\$ 1,872,114	\$ 14,482,254	\$ 58,177,523	\$ 74,531,891	\$ 73,982,537
Excess of revenues over expenses	\$ 1,637,746	\$ -	\$ -	\$ 1,637,746	\$ 549,354
Unrestricted funds designated for future use	(3,752,194)	3,752,194	-	-	-
Restricted funds used for operations	168,736	(168,736)	-	-	-
Restricted funds used for tangible assets	-	(2,165,241)	2,165,241	-	-
Current year funds used for tangible capital assets	(2,515,734)	-	2,515,734	-	-
Contributed tangible capital assets	(5,085)	-	5,085	-	-
Disposal of tangible capital assets	384,787	-	(384,787)	-	-
Annual amortization expense	3,954,263	-	(3,954,263)	-	-
Asset retirement obligation accretion expense	27,845	-	(27,845)	-	-
Change in accumulated surplus	<u>\$ (99,636)</u>	<u>\$ 1,418,217</u>	<u>\$ 319,165</u>	<u>\$ 1,637,746</u>	<u>\$ 549,354</u>
BALANCE, END OF YEAR	<u>\$ 1,772,478</u>	<u>\$ 15,900,471</u>	<u>\$ 58,496,688</u>	<u>\$ 76,169,637</u>	<u>\$ 74,531,891</u>

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

County of Barrhead No. 11
Schedule of Tangible Capital Assets
For the Year Ended December 31, 2025
Schedule II

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2025	2024
COST:								
BALANCE, BEGINNING OF YEAR	\$ 2,421,780	\$ 2,288,693	\$ 2,632,445	\$ 83,625,876	\$ 12,895,069	\$ 4,860,753	\$ 108,724,616	\$ 105,684,510
Acquisition of tangible capital assets	9,085	27,153	-	2,119,220	1,141,522	998,339	4,295,319	3,209,183
Work-in-progress	-	5,563	-	385,179	-	-	390,742	592,737
Disposal of tangible capital assets	-	-	-	(133,210)	(658,743)	(326,188)	(1,118,141)	(761,814)
BALANCE, END OF YEAR	<u>\$ 2,430,865</u>	<u>\$ 2,321,409</u>	<u>\$ 2,632,445</u>	<u>\$ 85,997,065</u>	<u>\$ 13,377,848</u>	<u>\$ 5,532,904</u>	<u>\$ 112,292,536</u>	<u>\$ 108,724,616</u>
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	\$ -	\$ 1,157,707	\$ 1,116,810	\$ 40,310,200	\$ 4,789,843	\$ 2,294,043	\$ 49,668,603	\$ 46,432,192
Annual amortization	-	92,696	56,124	2,509,592	969,470	326,381	3,954,263	3,781,268
Accumulated amortization on disposals	-	-	-	(126,263)	(315,493)	(291,598)	(733,354)	(544,857)
BALANCE, END OF YEAR	<u>\$ -</u>	<u>\$ 1,250,403</u>	<u>\$ 1,172,934</u>	<u>\$ 42,693,529</u>	<u>\$ 5,443,820</u>	<u>\$ 2,328,826</u>	<u>\$ 52,889,512</u>	<u>\$ 49,668,603</u>
NET BOOK VALUE OF, END OF YEAR	<u>\$ 2,430,865</u>	<u>\$ 1,071,006</u>	<u>\$ 1,459,511</u>	<u>\$ 43,303,536</u>	<u>\$ 7,934,028</u>	<u>\$ 3,204,078</u>	<u>\$ 59,403,024</u>	<u>\$ 59,056,013</u>
NET BOOK VALUE, BEGINNING OF YEAR	<u>\$ 2,421,780</u>	<u>\$ 1,130,986</u>	<u>\$ 1,515,635</u>	<u>\$ 43,315,676</u>	<u>\$ 8,105,226</u>	<u>\$ 2,566,710</u>	<u>\$ 59,056,013</u>	<u>\$ 59,252,318</u>

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

County of Barrhead No. 11
Schedule of Property and Other Taxes Levied
For the Year Ended December 31, 2025
Schedule III

	Budget (Unaudited)	2025	2024
TAXATION			
Real property taxes	\$ 10,580,322	\$ 10,578,701	\$ 10,154,958
Linear property taxes	3,715,411	3,721,754	3,142,935
Government grants in lieu of property taxes	23,724	23,781	16,246
Special assessments and local improvement taxes	96,885	225,998	134,456
	<u>\$ 14,416,342</u>	<u>\$ 14,550,234</u>	<u>\$ 13,448,595</u>
REQUISITIONS			
Alberta School Foundation Fund	\$ 3,081,169	\$ 3,081,169	\$ 2,735,473
Evergreen Catholic Separate Regional Division #2	27,408	27,408	26,430
Barrhead & District Social Housing	232,472	232,472	230,725
Municipal Affairs	15,906	15,926	15,137
	<u>\$ 3,356,955</u>	<u>\$ 3,356,975</u>	<u>\$ 3,007,765</u>
NET MUNICIPAL TAXES	<u><u>\$ 11,059,387</u></u>	<u><u>\$ 11,193,259</u></u>	<u><u>\$ 10,440,830</u></u>

County of Barrhead No. 11
Schedule of Government Transfers
For the Year Ended December 31, 2025
Schedule IV

	Budget (Unaudited)	2025	2024
TRANSFERS FOR OPERATING:			
Federal government	\$ 3,000	\$ -	\$ -
Provincial government	1,155,891	1,171,517	1,239,042
Other local governments	55,047	61,155	47,300
	<u>\$ 1,213,938</u>	<u>\$ 1,232,672</u>	<u>\$ 1,286,342</u>
TRANSFERS FOR CAPITAL:			
Provincial government	\$ 1,958,713	\$ 1,839,305	\$ 1,009,381
	<u>\$ 1,958,713</u>	<u>\$ 1,839,305</u>	<u>\$ 1,009,381</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 3,172,651</u>	<u>\$ 3,071,977</u>	<u>\$ 2,295,723</u>

County of Barrhead No. 11
Schedule of Expenses by Object
For the Year Ended December 31, 2025
Schedule V

	Budget (Unaudited)	2025	2024
EXPENSES BY OBJECT			
Salaries, wages, and benefits	\$ 4,986,346	\$ 4,837,760	\$ 4,494,116
Materials, goods, supplies and utilities	2,529,987	2,080,557	2,180,162
Contracted and general services	2,096,100	1,781,231	1,918,834
Transfers to other governments	2,789,810	1,226,621	1,265,984
Purchases from other governments	327,400	288,559	246,142
Transfers to local boards and agencies	176,464	176,061	170,784
Provision for allowances	10,000	175,000	45,000
Transfers to individuals and organizations	115,911	107,896	95,766
Interest on long-term debt	104,820	104,596	109,598
Bank charges and short term interest	1,970	1,588	1,606
Other expenses	18,830	3,864	28,520
Amortization of tangible capital assets	3,781,268	3,954,263	3,781,268
Accretion of asset retirement obligation	27,845	27,845	26,963
	<u>\$ 16,966,751</u>	<u>\$ 14,765,841</u>	<u>\$ 14,364,743</u>

County of Barrhead No. 11
Schedule of Segmented Disclosure
For the Year Ended December 31, 2025
Schedule VI

	General Government	Administration & Legislative	Protective Services	Transportation Services	Utilities & Waste Management	Planning & Development	Agricultural Services	Recreation & Culture	Community Support Services	Total
REVENUE										
Net municipal taxes	\$ 10,967,261	\$ -	\$ -	\$ 204,113	\$ 21,885	\$ -	\$ -	\$ -	\$ -	\$ 11,193,259
Government transfers for operating	-	638	178,340	560,983		5,000	311,247	176,464	-	1,232,672
User fees and sales of goods	-	50,186	55,699	293,185	460,517	17,490	161,726	11,282	-	1,050,085
Licenses and permits			97,409	-		22,220				119,629
Penalties and costs on taxes	287,768	-	-	-	-	-	-	-	-	287,768
Investment income	379,389	-	-	17,214	114,228	17,450	-	2,883	-	531,164
Other revenues	8,087	20,650	6,327	22,816	-	25,618	3,420	967	-	87,885
	11,642,505	71,474	337,775	1,098,311	596,630	87,778	476,393	191,596	-	14,502,462
EXPENSES										
Salaries & wages	-	1,341,896	165,564	2,436,380	100,254	246,605	532,078	14,983	-	4,837,760
Goods & supplies	-	75,288	37,175	1,697,048	43,879	42,466	182,002	2,699	-	2,080,557
Contract & general services	-	423,649	45,135	932,434	161,031	71,826	119,615	27,541	-	1,781,231
Transfers to other governments	-	-	816,544	-	241,024	-	2,500	377,963	77,149	1,515,180
(Recovery) provision for allowances	175,000	-	-	-	-	-	-	-	-	175,000
Transfers to local boards, agencies, and individuals	-	-	7,500	-	-	-	62,202	214,255	-	283,957
Long-term debt interest	-	-	-	-	-	-	-	104,596	-	104,596
Bank charges & shortterm interest	-	1,588	-	-	-	-	-	-	-	1,588
Other expenses	3,864	-	-	-	-	-	-	-	-	3,864
Accretion of asset retirement obligation	-	-	-	14,270	13,575	-	-	-	-	27,845
Segment Expenses before										
Amortization and Other	178,864	1,842,421	1,071,918	5,080,132	559,763	360,897	898,397	742,037	77,149	10,811,578
Amortization expense	-	36,487	157,252	3,560,447	168,013	-	28,363	3,701	-	3,954,263
(Shortfall) Excess of Revenue										
Over Expenses - Before Other	11,463,641	(1,807,434)	(891,395)	(7,542,268)	(131,146)	(273,119)	(450,367)	(554,142)	(77,149)	(263,379)
Contributed assets	-	-	-	-	-	5,085	-	-	-	5,085
Government transfers for capital	-	-	-	1,839,305	-	-	-	-	-	1,839,305
Gain (loss) on disposal of capital assets	-	-	-	44,140	-	-	12,595	-	-	56,735
Excess (Shortfall) of Revenue over Expenses	\$ 11,463,641	\$ (1,807,434)	\$ (891,395)	\$ (5,658,823)	\$ (131,146)	\$ (268,034)	\$ (437,772)	\$ (554,142)	\$ (77,149)	\$ 1,637,746

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

1. SIGNIFICANT ACCOUNTING POLICIES

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

Reporting entity

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

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

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

Basis of accounting

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

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

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

Use of estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

Valuation of financial assets and liabilities

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

Cash and temporary investments

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

Investments

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

Requisition over-levies and under-levies

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

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

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

Local improvement charges

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

Tax revenue

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

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

Asset retirement obligation

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

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

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

Contaminated sites liability

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

Non-financial assets

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

Non-financial assets, continued

a) Tangible capital assets

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

Tangible Capital Asset	Years
Land Improvements	15-45
Buildings	25-50
Engineered Structures	
Roadway system	20-65
Water system	45-75
Wastewater system	45-75
Machinery and Equipment	5-25
Vehicles	5-25

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

b) Contribution of tangible capital assets

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

c) Leases

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

d) Inventories

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

Deferred revenue

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

Government transfers

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

Future accounting standard pronouncement

The following summarizes upcoming changes to Public Sector Accounting Standards. Management is currently assessing the impact of the new standard on the financial statements.

PS 1202 Financial Statement Presentation, introduces a new reporting model for financial statement presentation and aims to enhance accountability and transparency in financial reporting. The new standard is effective for fiscal periods beginning on or after April 1, 2026.

2. CASH AND TEMPORARY INVESTMENTS

	2025	2024
Cash	\$ 4,668,946	\$ 3,785,981
Temporary investments	12,845,324	10,847,260
	\$ 17,514,270	\$ 14,633,241

Temporary investments are short-term deposits with original maturities of three months or less bearing interest at rates of prime less 1.45% to prime less 1.90% maturing during 2026. At December 31, 2025 the prime rate was 4.45% (2024 – 5.45%). Included in the above balances are \$2,949,889 (2024 - \$2,459,619) of funds which are restricted.

These funds that are restricted in use are as follows:

	2025	2024
Unexpended conditional grant monies (Note 10)	\$ 823,625	\$ 864,010
Levies collected under legislation	1,690,310	1,450,040
Deposits and trust accounts	435,954	145,569
	\$ 2,949,889	\$ 2,459,619

3. TAXES AND GRANT IN LIEU OF RECEIVABLES

	2025	2024
Current taxes and grants in place of taxes	\$ 1,521,380	\$ 528,862
Arrears taxes	411,329	290,222
Less: allowance for doubtful accounts	(320,000)	(145,000)
	\$ 1,612,709	\$ 674,084

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

4. TRADE AND OTHER RECEIVABLES

	<u>2025</u>	<u>2024</u>
Due from other governments	\$ 1,415,015	\$ 260,285
Goods and services tax recoverable	55,400	49,631
Trade and other receivables	143,742	164,746
Due from related party (Note 19)	4,283	9,272
Less: allowance for doubtful accounts	(1,453)	(2,505)
	<u>\$ 1,616,987</u>	<u>\$ 481,430</u>

5. AGREEMENTS RECEIVABLE

	<u>2025</u>	<u>2024</u>
Range road 53 upgrades	\$ -	\$ 57,622
Golf course loan receivable	89,326	96,097
Net investment in capital lease (Note 19)	59,187	66,670
	<u>\$ 148,513</u>	<u>\$ 220,389</u>

Range road 53 upgrades loan receivable was repaid in 2025.

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

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

6. LAND HELD FOR RESALE

	<u>2025</u>	<u>2024</u>
Kiel Industrial Park, Phase I	<u>\$ 610,322</u>	<u>\$ 610,322</u>

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

7. INVESTMENTS

	<u>2025</u>	<u>2024</u>
Term deposits – Canadian Western Bank	\$ -	\$ 2,293,764
Neerlandia Co-op member equity	14,933	13,841
Other	10,016	7,559
	<u>\$ 24,949</u>	<u>\$ 2,315,164</u>

The Canadian Western Bank term deposit matured during the year.

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2025</u>	<u>2024</u>
Accounts payable and accrued liabilities	\$ 590,279	\$ 501,156
Due to related party (Note 19)	8,649	9,127
Payables to other governments	1,202,331	669,052
	<u>\$ 1,801,259</u>	<u>\$ 1,179,335</u>

9. EMPLOYEE BENEFIT OBLIGATIONS

	<u>2025</u>	<u>2024</u>
Retirement allowance	\$ 26,459	\$ 31,997
Vacation	145,048	155,908
	<u>\$ 171,507</u>	<u>\$ 187,905</u>

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

10. DEFERRED REVENUE

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

	2024	Contributions	Interest Earned	Contributions Recognized	2025
Canada Community-Building Fund (formerly Federal Gas Tax)	\$ 790,093	\$ -	\$ 25,890	\$ -	\$ 815,983
Local Government Fiscal Framework (LGFF) Capital	-	1,192,812	-	(1,192,812)	-
LGFF Operating	-	345,476	-	(345,476)	-
Agricultural Services Board Program	-	281,247	-	(281,247)	-
STIP	36,917	-	-	(36,917)	-
WRRP	28,416	-	-	(20,774)	7,642
Other	8,584	-	-	(8,584)	-
	\$ 864,010	\$ 1,819,535	\$ 25,890	\$ (1,886,376)	\$ 823,625

Unexpended funds related to the deferred revenues are supported by temporary investments of \$823,625 (2024 - \$864,010) which are disclosed in the financial statements as subject to restricted uses as per Note 2.

11. LONG-TERM DEBT

	2025	2024
Debenture – Town of Barrhead Pool	\$ 3,505,149	\$ 3,682,303

Principal and interest repayments are due as follows:

	Principal	Interest	Total
2026	\$ 182,294	\$ 99,680	\$ 281,974
2027	187,584	94,390	281,974
2028	193,027	88,947	281,974
2029	198,628	83,346	281,974
2030	204,392	77,582	281,974
Thereafter	2,539,224	421,505	2,960,728
	\$ 3,505,149	\$ 865,450	\$ 4,370,598

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

11. LONG TERM DEBT, continued

The County's total cash payments for the debenture principal in 2025 were \$177,154 (2024 - \$172,158). The County's total cash payments for the debenture interest in 2025 were \$104,820 (2024 - \$109,598).

12. ASSET RETIREMENT OBLIGATIONS

Landfill

The County jointly operates a landfill site and is legally required to perform closure and post-closure activities upon retirement of this site. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. A liability for the total obligation, which was incurred when the site started accepting waste, irrespective of volume of waste accepted has been accrued. The County estimates that no obligation is incurred incrementally due to the volume of waste accepted, therefore, no further obligations being accrued based on volume of waste accepted. Undiscounted future cash flows expected are a closure cost in year 2030 of \$310,260 with annual post-closure activities starting in year 2031 of \$13,200 per year, increasing at an annual inflation rate of 2%, for 25 years to year 2055. The estimated total liability of \$742,010 is based on the sum of discounted future cash flows for closure and post-closure activities using a discount rate of 3.2718% and assuming annual inflation of 2%.

Asbestos abatement

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

Gravel pit reclamation

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

12. ASSET RETIREMENT OBLIGATIONS, continued

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 878,490	\$ 851,527
Liabilities incurred	-	-
Accretion expense	27,845	26,963
	<u>\$ 906,335</u>	<u>\$ 878,490</u>

The County has designated funds of \$906,335 (2024 - \$878,490) in reserves for asset retirement obligations.

13. INVENTORY FOR CONSUMPTION

	<u>2025</u>	<u>2024</u>
Gravel	\$ 1,966,736	\$ 2,543,610
Materials and supplies	722,106	748,873
	<u>\$ 2,688,842</u>	<u>\$ 3,292,483</u>

14. ACCUMULATED SURPLUS

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

	<u>2025</u>	<u>2024</u>
Unrestricted surplus	\$ 1,772,478	\$ 1,872,118
Restricted surplus		
Tax rate stabilization	1,871,977	1,934,079
Roads	3,461,725	2,425,921
Water & wastewater	4,063,202	3,864,594
Building replacement & renovations	2,484,548	2,337,046
Land & land improvements	1,456,901	1,386,451
General equipment replacement	2,562,118	2,534,159
	<u>15,900,471</u>	<u>14,482,251</u>
Equity in tangible capital assets	58,496,688	58,177,523
	<u>\$ 76,169,637</u>	<u>\$ 74,531,891</u>

15. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2025</u>	<u>2024</u>
Tangible capital assets (Schedule II)	\$ 112,292,535	\$ 108,724,616
Accumulated amortization (Schedule II)	(52,889,511)	(49,668,603)
Asset retirement obligation (Note 12)	(906,336)	(878,490)
	<u>\$ 58,496,688</u>	<u>\$ 58,177,523</u>

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

16. DEBT LIMITS

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

	<u>2025</u>	<u>2024</u>
Total debt limit	\$ 21,838,796	\$ 20,857,074
Total debt	3,505,149	3,682,303
Amount of debt limit unused	<u>\$ 18,333,647</u>	<u>\$ 17,174,771</u>
Service on debt limit	3,639,799	3,476,179
Service on debt	182,294	177,154
Amount of debt serving limit unused	<u>\$ 3,457,505</u>	<u>\$ 3,299,025</u>

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

17. LOCAL AUTHORITIES PENSION PLAN

Employees of the County participate in the Local Authorities Pension Plan, which is covered by the Alberta Public Sector Pensions Plan Act. The Plan serves about 291,259 people and about 437 employers. It is financed by employer and employee contributions and by investment earnings of the LAPP fund.

Contributions for current service are recorded as expenditures in the years which they become due. The County is required to make current service contributions to the plan of 8.45% of pensionable earnings up the Canada Pension Plan's Yearly Maximum Pensionable Earnings and 12.23% for the excess.

Total contributions by the County to the LAPP in 2025 were \$309,590 (2024 - \$289,314). Total contributions by the employees of the County to the LAPP in 2025 were \$274,078 (2024 - \$258,456).

At December 31, 2024, LAPP disclosed an actuarial surplus of \$19.6 billion (2023 - \$15.1 billion).

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

18. SALARY AND BENEFIT DISCLOSURE

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

	2025			2024
	Salary (1)	Benefits & Allowance (2)	Total	Total
Councillors				
Division 1 – E. Munck (Current Reeve)	\$ 9,847	\$ 1,647	\$ 11,494	\$ -
Division 1 – D. Drozd (Former Reeve)	36,506	6,864	43,370	50,214
Division 2 – R. Crisler	7,400	1,462	8,862	-
Division 2 – M. Schatz (Former Deputy)	30,984	7,166	38,150	46,636
Division 3 – W. Chapman	6,316	1,403	7,719	-
Division 3 – R. Kleinfeldt	24,974	3,854	28,828	38,571
Division 4 – L. Jespersen	7,830	1,077	8,907	-
Division 4 – W. Lane	25,011	2,739	27,750	37,300
Division 5 – C. Ellwein	5,763	1,356	7,119	-
Division 5 – P. Properzi	21,437	4,176	25,613	36,621
Division 6 – W. Preugschas (Current Deputy)	33,428	5,878	39,306	42,647
Division 7 – T. Bergsma	7,464	1,491	8,955	-
Division 7 – J. Stoik	19,158	4,014	23,172	30,289
Chief Administrative Officer (County Manager)	217,152	37,644	254,796	241,263

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

19. RELATED PARTY TRANSACTIONS

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

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

	2025	2024
Barrhead Regional Water Commission – service fees charged	\$ 138,653	\$ 133,144

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

19. RELATED PARTY TRANSACTIONS, continued

At December 31, 2025, the County had a balance payable of \$8,649 (2024 - \$9,127) and a balance receivable of \$4,283 (2024 - \$9,272) to/from the Barrhead Regional Water Commission.

Included in Agreements Receivable is \$59,187 (2024 - \$66,670) for water pipeline payments receivable from Barrhead Regional Water Commission.

20. SEGMENTED INFORMATION

The County provides a range of services to its ratepayers and conducts its business through a number of reportable segments which facilitate management in the achievement of the County's long-term objectives and aid in resource allocation decisions and to assess operational performance. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1. Certain segments, along with the services they provide are as follows:

a) Administration

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

b) Protective services

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

c) Transportation

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

d) Utilities and waste management

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

e) Planning and development

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

20. SEGMENTED INFORMATION, continued

f) Agriculture services

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

g) Recreation and culture

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

21. COMMITMENTS

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

	Capital Projects	Service Contracts	Recreation Agreement*	Total
2026	\$ 71,880	\$ 183,979	\$ 369,930	\$ 625,789
2027	-	179,412	*	179,412
2028	-	52,873	*	52,873
	\$ 71,880	\$ 416,264	\$ 369,930	\$ 858,074
Total at Dec 31, 2024	\$ 880,818	\$ 59,400	\$ 351,431	\$ 1,291,649

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

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

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

21. COMMITMENTS, continued

The County's total taxable assessment is as follows:

2023	\$ 1,028,397,220
2024	\$ 1,085,173,520
2025	\$ 1,147,636,010

22. CONTINGENCIES

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

23. FINANCIAL INSTRUMENTS

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

The County is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the County provides services may experience financial difficulty and be unable to fulfill their obligations.

The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2025

24. BUDGET DATA

The budget data presented in these financial statements is based upon the 2025 operating and capital budgets approved by Council. The chart below reconciles the approved budgets to the budget figures reported in these financial statements.

Revenue

Operating budget	\$ 21,124,510
Capital budget	9,615,204
Less:	
Requisitions	(3,356,955)
Allocation for in-house equipment rental	(835,025)
Debenture proceeds	(1,500,000)
Transfer from other funds:	
Operating budget	(1,315,090)
Capital budget	(7,205,491)
Proceeds on the sale of tangible capital assets	(386,000)
Total Revenue	16,141,153

Expenditures

Operating budget	21,124,510
Capital budget	9,615,204
Add:	
Amortization expense	3,781,268
Accretion expense	27,845
Less:	
Requisitions	(3,356,955)
Allocation for in-house equipment rental	(835,025)
Transfer from other funds:	
Operating budget	(3,597,739)
Capital budget	(9,615,204)
Debt principal payments	(177,154)
Total expenses	16,966,751
Shortfall of revenues over expenses	\$ (825,598)

The budget information was approved by Council on April 15, 2025 and has not been audited.

25. COMPARATIVE INFORMATION

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

26. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

TO: COUNCIL

RE: 2025 STRATEGIC PLAN REPORT CARD

ISSUE:

Council to accept the 2025 Strategic Plan Report Card as information.

BACKGROUND:

- County of Barrhead's 2022-2026 Strategic Plan identifies the critical priorities & outcomes to be achieved by the County as determined by Council.
- Council's key responsibilities in strategic planning include:
 - Participating in plan development
 - Approving the plan
 - Reviewing and assessing reasonableness of plan
 - **Monitoring performance / progress on plan**
 - Allocating budget/resources to support the priorities identified in the plan
- Council monitors performance on the Strategic Plan in the following ways:
 - Monthly review of financial reports (YTD Budget Report, Capital YTD Report)
 - Quarterly review of project dashboards (Operational & Capital Project Dashboard)
 - Annual review of summary documentation such as but not limited to Annual Strategic Plan Report Card, Budget Priorities Workshop Status Report, Operational & Capital Budget Review, Annual Report, CAO Performance Review, etc.

ANALYSIS:

- 2025 Strategic Plan Report Card has 2 functions:
 - Reporting progress to date on the 27 strategies listed in the 2022-2026 Strategic Plan
 - Summarizing key achievements/activities completed in 2025 under the Strategic Plan
- 2025 Report Card evaluates progress to date of every Strategy in the Strategic Plan, using the following colour codes:
 - **Green:** complete
 - **Blue:** on track / ongoing
 - **Red:** requires attention
 - **Grey:** planned for future year

- Significant progress has been made on the 1st 4 years (out of 5) of the Strategic Plan. In summary, out of the 27 Strategies listed in the Strategic Plan:
 - 81% (22 strategies) are “complete” or “on track / ongoing”
 - 4% (1 strategy) “requires attention”
 - 15% (4 strategies) are “planned for future year”
- 2025 Report Card also provides a high-level summary of key activities taken in 2025 to achieve goals set in the 2022-2026 Strategic Plan.
 - Report Card does not provide an all-inclusive list, but a sample of key activities that supported the Strategic Plan’s 4 pillars.
 - A final report card covering actions taken from 2022-2026 will be drafted & brought to Council following wrap-up of the 2022-2026 Strategic Plan.
- If approved, the 2025 Strategic Plan Report Card will be shared publicly & posted on the County website.

STRATEGIC ALIGNMENT:

Review and approval of the 2025 Strategic Plan Report Card 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.
Strategy	4.2.1 Council has the tools and information necessary to make informed decisions which are shared publicly.

ADMINISTRATION RECOMMENDS THAT:

Council accept the 2025 Strategic Plan Report Card as information.



2025 Strategic Plan Report Card



County of Barrhead's Strategic Plan outlines Council's strategic priorities for 2022-2026, and identifies goals, outcomes, and strategies to accomplish Council's vision.

In 2025, the County of Barrhead made great achievements under every pillar of our 2022-2026 Strategic Plan.

Find more details on achievements & activities in our 2025 Annual Report, available on our website at www.CountyBarrhead.ab.ca/p/Annual-Reports



— Pillar 1: _____

Economic Growth & Diversity

County increases its tax base.



— Pillar 2: _____

Municipal Infrastructure & Services

County has the necessary information & tools to deliver programs & services efficiently.



— Pillar 3: _____

Rural Lifestyle

County maintains its rural character & is recognized as a desirable location to invest, work, live & play.



— Pillar 4: _____

Governance & Leadership

County is transparent & accountable.

Vision: *To foster a strong, healthy, & proud rural community.*

Mission: *To provide good governance & sustainable services to enhance our municipality.*



Pillar 1:

Economic Growth & Diversity

County increases its tax base.



Our Goals (2022-2026)

1. County attracts & encourages investment.

- Market Kiel Industrial Park.
- Complete utility service enhancements & engineering standards for Kiel Industrial Park.
- Manage growth while reducing barriers to development with review of Land Use Bylaw & policies

2. County is positioned to leverage opportunities to meet or exceed CRTC standards for broadband across the County.

- Develop a Broadband Policy.
- Develop a Broadband Strategy.
- Investigate funding opportunities & partnerships to implement Broadband Strategy.

3. County supports innovation in agriculture.

- Encourage diversification of agriculture.
- Identify opportunities to promote ag research and extension.

Our Success in 2025

Hosted successful *LIFT Business Conference* to support, energize & connect with local businesses, supporting 54 local businesses with 97+ in attendance.

Marketed Kiel Industrial Park as ag-processing hub through *Invest Alberta magazine*.

Supported worker attraction & retention through Alberta's *Rural Renewal Immigration Stream*, supporting 20 employers to fill 55 positions with qualified workers in 2025.

Explored new opportunities to support & promote tourism.

Sponsored Nature Alive Adventures & Western Directives Inc. to support tourism & marketing opportunities through reality TV show set in the County, as well as produce a tourism commercial about the County of Barrhead.

Supported 8 County & Town hosts for Alberta Open Farm Days, drawing over 260 visitors to our region.

● Complete

○ On Track/Ongoing

● Requires Attention

○ Planned for future year



Pillar 2:

Municipal Infrastructure & Services

County has the necessary information & tools to deliver programs & services.



Our Goals (2022-2026)

1. Infrastructure & services balance County capacity with ratepayer needs.

- Develop an Asset Management Plan.
- Conduct a service level review.
- Investigate strategies for enhanced infrastructure.

2. County has secured a gravel supply for the next 100 years.

- Responsible management & extraction of County's gravel resources.
- Explore opportunities to expand County gravel supply.

Our Success in 2025

Supported Infrastructure Services by replacing 1 light truck, 1 snow plow/tank truck, 1 snow plow/gravel truck, 1 dozer, and 1 motor grader.

Implemented road maintenance & reconstruction program: 531 km graveled, 17 km dust control (subsidized, user-pay), 18.5 km reconditioned (shoulder pulls), 10 km road rehabilitation, 87.4 km crack sealing on local paved roadways.

7.5 km permazyme soil stabilization product incorporated in test roads, to improve strength of road and reduce future maintenance costs.

Applied for STIP funding for construction on 3 bridge structures. Land acquisition for 2 bridge replacement projects.

Conducted public engagement for Budget 2026, to receive feedback on current service levels & ratepayer needs.

Sounding of Manola Lagoon to determine capacity & lagoon maintenance requirements.

Supported gravel extraction by working with River Valley Crushing on road closure to responsibly expand operations.

 Complete

 On Track/Ongoing

 Requires Attention

 Planned for future year

Pillar 3:

Rural Lifestyle

County maintains its rural character & is recognized as a desirable place to invest, work, live and play.



Our Goals (2022-2026)

- 1. County has an inventory of natural & community assets.**
 - Develop a Parks & Open Spaces Master Plan.
 - Develop a Community Halls Strategy & inventory of historic features.
- 2. County promotes & celebrates success & achievements.**
 - Create & maintain partnerships that focus on tourism.
 - Develop a Corporate Communications Plan.
- 3. Community safety is preserved by providing protective & enforcement services.**
 - Enhance enforcement by expanding CPO program.
 - Improve efficiency of County processes for Fire Services.
- 4. County protects & preserves the environment.**
 - Investigate opportunities for climate change strategies.
 - Encourage environmental stewardship & conservation.

Our Success in 2025

Supported a request from Neerlandia Sports Committee to construct & operate a community baseball diamond on County land.

Supported community grant applications & funding requests for 3 community grant projects for a total of \$7,047.50.

250+ attendees at events promoting rural lifestyle: County Tour, Appreciation Dinner and Rural Living Expo (NEW event).

Created a Commemorative Naming Policy to guide naming municipal assets in recognition of important individuals or community spirit.

Conducted enforcement service level review & hired additional CPO.

Passed Community Standard Bylaw & Golf Cart Pilot Project Bylaw to support enforcement services & promote rural lifestyle.

Hosted or partnered to host 14 extension workshops or events on a range of agriculture & conservation topics, as well as 181 grade 4 students attended a field trip about riparian ecosystems & conservation.

Continued execution of ALUS program, including support for 5 conservation projects in the County of Barrhead, covering 59+ acres.

● Complete

○ On Track/Ongoing

● Requires Attention

● Planned for future year



Pillar 4:

Governance & Leadership

County is transparent & accountable.



Our Goals (2022-2026)

1. County improves risk management.

- Develop & implement records management system.
- Develop an Enterprise Risk Management Strategy.
- Create, review, and update policies.

2. County demonstrates open & accountable government.

- Council has the tools & information to make informed decisions, which are shared publicly.

3. County demonstrates leadership.

- Engage ICF neighbours to explore opportunities for efficient service delivery & cost-sharing.
- Create opportunities for engagement & advocacy with provincial & federal governments, associations, and agencies.

Our Success in 2025

Reviewed policies: rescinded 12 outdated/obsolete policies, updated/reaffirmed 3 existing policies, approved 5 new policies.

Continued participation in robust cybersecurity training program.

Council reviewed, discussed, and made decisions on 120+ Requests For Decision (RFDs), all shared publicly on the County's website.

Approved municipal Financial & Capital Plans.

Detailed & comprehensive information available on the County's website (including governance meetings, financial & budget information, public engagement reports, etc.)

Continued to work with regional (ICF) neighbours on shared initiatives & budgets.

Established Intermunicipal Relations Committee with the Town of Barrhead to support ongoing communication & collaboration.

Conducted 2025 municipal election, including agreement with Pembina Hills School Division to collaborate on school trustee elections.

● Complete

○ On Track/Ongoing

● Requires Attention

● Planned for future year



REQUEST FOR DECISION
APRIL 7, 2026

D

TO: COUNCIL

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

ISSUE:

Forest & Prairie Protection Act requires that each year the Council of a municipal district appoint, for a 1-year term starting at the beginning of April, a sufficient number of Fire Guardians to enforce the *Act* within the boundaries of the County.

BACKGROUND:

- Fire permits issued
 - 2025 – 425 permits issued
 - 2024 – 450 permits issued
 - 2023 – 300 permits issued
 - 2022 – 374 permits issued
- County generally appoints 3 to 5 public members as Fire Guardians in addition to appointing the Fire Chief, Deputy Fire Chief, Director of Infrastructure, and Public Works Manager
- April 1, 2025 - Council appointed 4 Fire Guardians - Roy Batdorf, Norman Semler, Don McKay, and Stephen Lyons as fire guardians for a 1-year term ending March 31, 2026.
- All 4 of the current Fire Guardians have indicated their willingness to continue in their positions for another fire season.
- County of Barrhead employee appointments are to allow for issue of burning permits for County work projects only

ANALYSIS:

- Although Administration is exploring options for online permitting, streamlining and modernizing the permitting process, the County is not in a position to implement changes at this time.
- Due to the number of permits and the size of the County an appropriate service level may be achieved with four (4) public members as Fire Guardians.
- Fire Guardian appointments are made by resolution of Council.
- Administration recommends appointing the current Fire Guardians.
- Once appointments are approved an updated Fire Guardian listing for April 1, 2026, to March 31, 2027 will be made available to the public.
 - Fire Guardian listing identifies the Division(s) that a Fire Guardian covers and the order of priority.
 - Attached is the Fire Guardian listing that is currently in place
- Fire Chief provides annual training/refresher to Fire Guardians as required.

STRATEGIC ALIGNMENT:

Councils' appointment of Fire Guardians in accordance with the *Forest & Prairie Protection Act* aligns with the County's 2022-2026 Strategic Plan as follows:

PILLAR 2: MUNICIPAL INFRASTRUCTURE & SERVICES

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

GOAL 1 Infrastructure & services balance County capacity with ratepayers needs

PILLAR 4: GOVERNANCE & LEADERSHIP

Outcome – Council is transparent & accountable

GOAL 2 County demonstrates an open & accountable government.

ADMINISTRATION RECOMMENDS 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



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

FIRE GUARDIANS - 2025/2026 Fire Season

(Expiry March 31, 2026)

FIRE PERMITS ARE REQUIRED YEAR ROUND

DIVISION	FIRE GUARDIANS		PHONE NUMBER(S)	
1 Lac La Nonne, Dunstable, Moonlight Bay	1 st Contact 2 nd Contact 3 rd Contact	Stephen Lyons..... Roy Batdorf..... Norman Semler.....	780-843-5694 780-305-6310 780-349-0732	780-284-2724 (cell)
2 Gardenview, Meadowview, Belvedere, Peanut Lake	1 st Contact 2 nd Contact 3 rd Contact	Roy Batdorf..... Stephen Lyons..... Norman Semler.....	780-305-6310 780-843-5694 780-349-0732	780-284-2724 (cell)
3 Manola, Airport, Highridge, Lunnford, Magill Est, Golf Course	1 st Contact 2 nd Contact 3 rd Contact	Stephen Lyons..... Norman Semler..... Roy Batdorf.....	780-843-5694 780-349-0732 780-305-6310	780-284-2724 (cell)
4 Cambarr, Campsie, Thunder Lake, Summerdale, Summerlea, Mosside	1 st Contact 2 nd Contact 3 rd Contact	Roy Batdorf..... Don Mckay..... Norman Semler.....	780-305-6310 780-674-0277 780-349-0732	780-284-2724 (cell)
5 Mellowdale, Naples, Glenreagh Hall	1 st Contact 2 nd Contact 3 rd Contact	Norman Semler..... Don McKay..... Roy Batdorf.....	780-349-0732 780-674-0277 780-305-6310	780-284-2724 (cell)
6 Camp Creek, Tiger Lily, Clear Lake, Dolberg Lake, Mystery Lake, Tiger Lake,	1 st Contact 2 nd Contact 3 rd Contact	Don Mckay..... Roy Batdorf..... Norman Semler.....	780-674-0277 780-305-6310 780-349-0732	780-284-2724 (cell)
7 Neerlandia, Vega, Baird Lake	1 st Contact 2 nd Contact 3 rd Contact	Norman Semler..... Don Mckay..... Roy Batdorf.....	780-349-0732 780-674-0277 780-305-6310	780-284-2724 (cell)

ALL DIVISIONS	PHONE NUMBER
Gary Hove, Fire Chief	780-674-2087
Ted Amos, Deputy Fire Chief	780-674-2087

FOR EMERGENCIES DIAL 911	
Vega Tower: 780-674-4581	
Whitecourt Forestry Office (Call through AB Gov't RITE Number - 310-0000)	Daytime: 780-778-7275 After Hours: 780-778-7272

NOTE: Effective the 2003 Fire Season, County Councillors and the County Manager will no longer exercise the authority they have as fire guardians pursuant to the Forest and Prairie Protection Act which service is now provided for by agreement as Barrhead Regional Fire Services.



REQUEST FOR DECISION
APRIL 7, 2026

TO: COUNCIL
RE: RESCIND POLICIES

ISSUE:

Policy Committee recommends that Council rescind 6 outdated policies.

BACKGROUND:

- June 24, 2025 – Policy Committee met and reviewed the following policies (attached) and recommended that Council rescind all 3:
 - Policy 26.01 Bylaw Enforcement Officer
 - Policy 26.06 Noise Pollution Bylaw
 - Policy 26.07 Regulation and Control of Public Reserve Land
- February 26, 2026 – Policy Committee met and reviewed the following policies (attached) and recommended that Council rescind all 3:
 - Policy 11.10-02 Tax Recovery Lands Procedure for Sale
 - Policy 26.09 Use and Regulation of Sewage Lagoon
 - Policy 26.10 Implementation of Road Bans

ANALYSIS:

- Policies are guidelines that:
 - provide direction to employees
 - ensure situations are handled consistently
 - guide decision-making and promotes the delegation of decision making to the level that deals with the situation or provides the service
 - reduce misunderstandings and uncertainties
 - address processes, problems or situations that are repetitive or recurring.
- 6 policies listed above are obsolete and no longer serve any purpose for the County. Following table outlines specific issues for each of the 6 policies to support Council's decision to rescind:

Policy	Title	Issue	Action Needed
11-10.02	Tax Recovery Lands Procedure for Sale	Replaced by Policy AD-008 Tax Recovery Process	Rescind Policy 11.10-02

26.01	By-Law Enforcement Officer	Created in 1986. Refers to repealed Bylaw 11-86, amending/rescinding Bylaw 11-95, amending/rescinding Bylaw 15-95 New Bylaw 7-2023 Enforcement Officer Bylaw which modernized and repealed Bylaw 15-95	Rescind Policy 26.01
26.06	Noise Pollution By-Law	Created in 1986. Only refers to Bylaw 47-85 which was repealed by the Community Standards Bylaw 2-2025	Rescind Policy 26.06
26.07	Regulation and Control of Public Reserve Land	Created in 1986. Only refers to Bylaw 50-85 (currently under review)	Rescind Policy 26.07
26.09	Use and Regulation of Sewage Lagoon	Only refers to Bylaw 35-87 and Bylaw 8-91 with no other content.	Rescind Policy 26.09
26.10	Implementation of Road Bans	Only refers to Bylaw 5-87 which was repealed by Bylaw 6-98. Subject matter is also included in Bylaw 6-2014.	Rescind Policy 26.10

STRATEGIC ALIGNMENT:

Council continuing to address outdated policies to improve risk mitigation aligns with the County 2022-2026 Strategic Plan as follows:

PILLAR 4: GOVERNANCE & LEADERSHIP

OUTCOME – Council is Transparent & Accountable

GOAL 1 County improves risk management

Strategy 3 Create, review & update County policies

ADMINISTRATION RECOMMENDS 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

COUNTY OF BARRHEAD NO. 11			
Section:	LEGISLATIVE AND TAXATION		
Title:	TAX RECOVERY LANDS PROCEDURE FOR SALE		Policy No: 11.10-02
Pages:	Page 1 of 1		

POLICY STATEMENT

PROCEDURE:

TAX RECOVERY LANDS - PROCEDURE FOR SALE

1. If there is an inquiry for the purchase of tax recovery land or in the event Council wishes to sell acquired tax recovery land, the parcel(s) may be advertised for sale by tender and the highest or any tender will not necessarily be adapted.
2. Prospective purchasers of tax recovery land may present a written offer to purchase to County Council, including a %10 bid deposit. The deposit is not refundable if the purchaser "backs out". Nevertheless, same would be refundable if the County rescinds the by-law for any purpose including refusal of sale by the Minister.
3. An appraisal shall be conducted on the tax recovery land and submitted to County Council for their consideration.
4. If Council is agreeable to the sale of the tax recovery parcel, Council will approve two readings of the By-law accordingly and after ministerial approval, as required under the Tax Recovery Act, the third and final reading will be approved providing that the necessary purchase price is deposited.
5. Cash sales of all tax recovery land will receive first priority, nevertheless, term sales may be considered with interest rates in accordance with existing bank rates.
6. All transfer and related fees are to be paid by the purchaser.

R.S.A TAX RECOVERY ACT CHAPTER T-1 SECTION 20(3):

Subject to Section 9(5), the municipality may, on the final acquisition of a parcel, dispose of the parcel or any part thereof or any improvement thereon.

	Date
Approved	November 2, 1985

COUNTY OF BARRHEAD NO. 11			
Section:	By-Law Enforcement		
Title:	By-Law Enforcement Officer	Policy No: 26.01	
Pages:	Page 1 of 1		

POLICY STATEMENT

PROCEDURE:

1. In the interest of protecting persons and property, the council of the County of Barrhead No. 11 has formed a By-Law Enforcement Committee with the power to act with the understanding that the Chairman would be one of the officers of the County in a priority listing of the Reeve, the Deputy Reeve or the Chairman of the Municipal Committee.
2. The Committee is to consist of any four (4) County Council Members along with the Public Works Superintendent.
3. See By-Law No. 11-86 (Rescinded by By-Law No. 15-95)

	Date
Approved	1986

COUNTY OF BARRHEAD NO. 11			
Section:	By-Law Enforcement		
Title:	Noise Pollution By-Law	Policy No: 26.06	
Pages:	Page 1 of 1		

POLICY STATEMENT

PROCEDURE:

1. By-Law No. 47-85 as attached.

	Date
Approved	1986

COUNTY OF BARRHEAD NO. 11			
Section:	By-Law Enforcement		
Title:	Regulation and Control of Public Reserve Lands	Policy No: 26.07	
Pages:	Page 1 of 1		

POLICY STATEMENT

PROCEDURE:

1. By-Law No. 50-85 as attached.

	Date
Approved	1986

COUNTY OF BARRHEAD NO. 11

Section:	By-Law Enforcement	
Title:	Use and Regulations of the Sewage Lagoon - Pt. NW 19-59-05-W5 and SW 25-57-02-W5	Policy No: 26.09
Pages:	Page 1 of 1	

POLICY STATEMENT

PROCEDURE:

1. By-Law No. 35-87 for Pt. NW 19-59-05-W5
2. By-Law No. 8-91 for SW 25-57-02-W5

	Date
Approved	1986

COUNTY OF BARRHEAD NO. 11			
Section:	By-Law Enforcement		
Title:	Implementation of Road Bans	Policy No: 26.10	
Pages:	Page 1 of 1		

POLICY STATEMENT

PROCEDURE:

1. By-Law No. 5-87 (Rescinded by By-Law No. 6-98)

	Date
Approved	April 21, 1998



presented to Council on April 7, 2026
 (items shaded have changed since last meeting)

F

2026 COUNCIL RESOLUTION TRACKING LIST

(Items beyond the normal course of business)

Resol. #	Resolution Topic	Responsible	Comments	Status
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	Underway
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	Underway
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		Underway
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	Recessed the public hearing for bylaw 2-2026 until a future date	DO/CAO	New date (Apr 7/26) brought to Council Feb 17/26 for consideration.	Underway
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 1/3 new grader, sold 2016 grader to Wallis Bros. Construction as per Council resolution; Suppliers notified	Underway
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

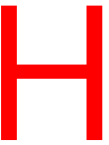
2024-062	Council approved signing the land exchange agreement and to cancel the portion of Road Plan 2000MC north of NW 2-62-4-W5 containing approximately 0.938 ha (2.32 acres).	EA/DEV	Submitted to Land Titles for Registration; Approval received and sent to surveyor to finalize road plan; Alberta Transportation 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	Underway
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	Underway
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	Underway
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
 February 28, 2026



	February YTD 2026	February YTD 2025
CASH:		
On Hand	\$300	\$300
Deposits	172,562	42,396
Disbursements	103,324	163,884
Savings	2,274,500	2,456,528
Tax Trust	168,328	86,832
Money in Lieu of Reserve	605,857	570,383
CCBF Account	819,746	794,727
SHORT TERM DEPOSITS:		
31 day Notice	2,332,031	1,049,409
60 day Notice	2,005,296	2,063,862
90 day Notice	8,569,826	6,798,092
Total Cash and Temporary Investments	<u><u>17,051,769</u></u>	<u><u>14,026,412</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	(391,297)	(351,247)
Arrears	1,824,076	712,166
Forfeited Land	4,719	4,719
	<u>1,437,498</u>	<u>365,638</u>
Allowance for Uncollectible Taxes	(320,000)	(145,000)
Total Taxes & Grants in Lieu Receivable	<u><u>1,117,498</u></u>	<u><u>220,638</u></u>
# of Tax Rolls on TIPP	368	321
DEFERRED REVENUE		
MSI	-	-
LGFF	(638,424)	(177,233)
STIP (Bridges)	(38,583)	30,138
CCBF	819,746	794,727
Others	7,642	25,625
	<u>150,382</u>	<u>673,256</u>
RESERVES		
Unrestricted	1,769,508	1,872,118
Current YTD Budget	(1,186,394)	(1,046,239)
Operating	1,855,377	1,921,579
Capital	14,068,343	12,527,009
	<u>16,506,834</u>	<u>15,274,467</u>



Payments Issued
For Month ended January 31, 2026

Vendor ID	Vendor Name	Document Date	Document Number	Document Amount	Voided
ALBE031	Alberta Municipal Taxation Professional Association	2026-01-05	912297	252.50	No
ALBE033	Alberta Conservation Association	2026-01-05	912298	1,843.00	No
BARR045	Barrhead Exhibition Association & Ag Society	2026-01-05	912299	550.00	No
BEE001	Bee Smart Safety 2022 Ltd.	2026-01-05	912300	1,078.61	No
GRIF001	Griffin Contracting Ltd.	2026-01-05	912301	145,425.00	No
MRFG001	MRF Geosystems Corporation	2026-01-05	912302	4,692.36	No
PARK001	Parker Plus Ltd.	2026-01-05	912303	655.04	No
PETT001	Petty Cash	2026-01-05	912304	12.00	No
WELD001	Weldco-Beales Mfg. Ltd.	2026-01-05	912305	236.94	No
2026001	2026 Provincial ASB	2026-01-28	912306	4,961.25	No
AMEA001	AMEA	2026-01-28	912307	100.00	No
BARR051	Barrhead Machine & Welding (2023) Ltd.	2026-01-28	912308	60.20	No
BORE001	Boreal Horticultural Services Ltd.	2026-01-28	912309	13,137.39	No
BRAD002	Brad, Fred	2026-01-28	912310	2,841.20	No
CALM001	Calmont Equipment Ltd.	2026-01-28	912311	727.82	No
FOUN001	Fountain Tire (Barrhead)	2026-01-28	912312	2,307.00	No
GOVE001	Government Finance Officers Association	2026-01-28	912313	367.50	No
GOVE009	Government of Alberta - Assessment Services	2026-01-28	912314	20.35	No
MRFG001	MRF Geosystems Corporation	2026-01-28	912315	5,234.25	No
NWRE001	NW Region AAAF	2026-01-28	912316	400.00	No
RICH002	Richard's Snap-On	2026-01-28	912317	536.92	No
ROGE001	Rogers Communications PCARD	2026-01-28	912318	350.68	No
VASS001	Vass IT Professional Services Inc.	2026-01-28	912319	18,212.89	No
MYHS100	MYHSA	2026-01-02	EFT000000003453	2,450.61	No
DIRE001	Direct Energy Business	2026-01-02	EFT000000003456	2,364.59	No
BELL001	Bell Canada	2026-01-07	EFT000000003461	698.88	Yes
MYHS100	MYHSA	2026-01-07	EFT000000003462	189.70	No
5969001	596947 Alberta Ltd.	2026-01-07	EFT000000003463	38,769.89	No
BARR032	Barrhead Regional Water Commission	2026-01-07	EFT000000003464	8,649.39	No
CORE001	CorePoint Solutions Inc.	2026-01-07	EFT000000003465	170.63	No
EHRE001	Ehrenholz, Valerie	2026-01-07	EFT000000003466	182.35	No
FEDE001	Federation of Canadian Municipalities	2026-01-07	EFT000000003467	2,022.71	No
GOLD002	Golden Sunset Farms	2026-01-07	EFT000000003468	414.82	No
GOVE004	Government of Alberta - Forestry & Parks	2026-01-07	EFT000000003469	60.38	No
GREG001	Gregg Distributors Ltd.	2026-01-07	EFT000000003470	674.21	No
MCEW001	McEwen's Fuels and Fertilizers	2026-01-07	EFT000000003471	11,184.28	No
MERL001	Merlin Shredding	2026-01-07	EFT000000003472	93.45	No
MUNI001	Municipal Planning Services Ltd.	2026-01-07	EFT000000003473	5,368.13	No
NSCM001	NSC Minerals Ltd.	2026-01-07	EFT000000003474	21,570.20	No
OYAR001	Oyarzun, Debbie	2026-01-07	EFT000000003475	1,178.23	No
REDL002	Red Lion Express Inc.	2026-01-07	EFT000000003476	35.79	No
SHAZ001	Shazel Cleaning	2026-01-07	EFT000000003477	504.00	No
SMAL001	Small Power Ltd.	2026-01-07	EFT000000003478	155.13	No
TOWN001	Town of Barrhead	2026-01-07	EFT000000003479	4,668.82	No

Payments Issued
For Month ended January 31, 2026

Vendor ID	Vendor Name	Document Date	Document Number	Document Amount	Voided
WEST021	Western Directives Inc.	2026-01-07	EFT000000003480	1,365.00	No
BELL001	Bell Canada	2026-01-09	EFT000000003482	698.88	Yes
NEER003	Neerlandia Co-op Association	2026-01-12	EFT000000003484	4,116.63	No
PEMB004	Pembina West Co-op	2026-01-12	EFT000000003485	44,145.10	No
MYHS100	MYHSA	2026-01-09	EFT000000003486	144.23	No
MYHS100	MYHSA	2026-01-14	EFT000000003487	818.64	No
WORK001	Workers Compensation Board	2026-01-02	EFT000000003489	8,287.50	No
BENE001	Benefits By Design	2026-01-02	EFT000000003490	22,368.94	No
RECE001	Receiver General For Canada	2026-01-02	EFT000000003491	72,694.16	No
LOCA001	Local Authorities Pension Plan	2026-01-05	EFT000000003492	49,740.79	No
MYHS100	MYHSA	2026-01-16	EFT000000003493	443.88	No
MYHS100	MYHSA	2026-01-19	EFT000000003494	395.26	No
BELL001	Bell Canada	2026-01-19	EFT000000003495	698.88	No
1737001	1737069 Alberta Ltd.	2026-01-23	EFT000000003496	4,704.00	No
ACKL001	Acklands Grainger Inc.	2026-01-23	EFT000000003497	154.48	No
BARR020	Barrhead Ford Sales Inc.	2026-01-23	EFT000000003498	1,024.48	No
BARR030	Barrhead Public Library	2026-01-23	EFT000000003499	42,608.25	No
BORL002	Borle, Brayden	2026-01-23	EFT000000003500	183.41	No
BREI001	Breitkreitz, Alanna	2026-01-23	EFT000000003501	84.48	No
CBVC001	CBV Collection Services Ltd.	2026-01-23	EFT000000003502	88.80	No
CENT002	Central Square Canada Software Inc	2026-01-23	EFT000000003503	5,292.00	No
CERT002	Certified Tracking Solutions	2026-01-23	EFT000000003504	452.34	No
COUN004	Country Comfort Consulting Ltd.	2026-01-23	EFT000000003505	3,391.50	No
DUPL001	Duplessie, Tyler	2026-01-23	EFT000000003506	350.00	No
KNIG001	Knight Signs Alberta Ltd.	2026-01-23	EFT000000003507	2,920.57	No
LUKE001	Luke's Contract Hauling	2026-01-23	EFT000000003508	9,545.02	No
MCLE001	McLean's Auto Parts LTD.	2026-01-23	EFT000000003509	39.21	No
MULL001	Mullen, Layne	2026-01-23	EFT000000003510	865.00	No
NSCM001	NSC Minerals Ltd.	2026-01-23	EFT000000003511	14,119.02	No
ODVO001	Odvod Media Corp.	2026-01-23	EFT000000003512	2,907.50	No
OLBE001	Olberg, Andor	2026-01-23	EFT000000003513	304.49	No
PETR002	Petruchik, Blair	2026-01-23	EFT000000003514	175.00	No
REDL002	Red Lion Express Inc.	2026-01-23	EFT000000003515	137.58	No
ROAD001	Roadata Services Ltd.	2026-01-23	EFT000000003516	386.40	No
SMAL001	Small Power Ltd.	2026-01-23	EFT000000003517	422.72	No
TOOL002	Tool Solutions Ltd.	2026-01-23	EFT000000003518	358.55	No
TOWN001	Town of Barrhead	2026-01-23	EFT000000003519	470,509.29	No
TSTC001	TST Canada	2026-01-23	EFT000000003520	3,233.65	No
UTIL001	Utility Safety Partners	2026-01-23	EFT000000003521	203.75	No
WEST007	Western Star Trucks	2026-01-23	EFT000000003522	828.26	No
XERO100	Xerox Canada Ltd.	2026-01-23	EFT000000003523	342.36	No
AMSC002	AMSC (BMO PCARD)	2026-01-23	EFT000000003524	4,165.10	No
CANO001	Canoe Procurement Group of Canada	2026-01-23	EFT000000003525	12,552.56	No
PEMB004	Pembina West Co-op	2026-01-23	EFT000000003526	3,125.37	No
RMAI001	RMA Insurance	2026-01-23	EFT000000003527	10,475.10	No
MYHS100	MYHSA	2026-01-26	EFT000000003528	333.60	No
UFAC001	UFA Co-operative Limited	2026-01-26	EFT000000003529	3,803.40	No
MYHS100	MYHSA	2026-01-30	EFT000000003530	230.75	No
XERO100	Xerox Canada Ltd.	2026-01-31	EFT000000003565	361.27	No
VOIDED Payments				-	1,397.76
Payments Issued					1,110,608.48

Payments Issued
For Month ended February 28, 2026



Vendor ID	Vendor Name	Document Date	Document Number	Document Amount	Voided
ATTS001	ATTS Group Inc.	2026-02-13	912320	3,675.00	No
BLUE002	Blue Heron Support Services Association	2026-02-13	912321	660.45	No
CALM001	Calmont Equipment Ltd.	2026-02-13	912322	608.65	No
CLYD001	Clyde Curling Club	2026-02-13	912323	1,600.00	Yes
HAZE001	Hazel Bluff Community Ag Society	2026-02-13	912324	800.00	Yes
MECH001	MechJager Mechanical Ltd.	2026-02-13	912325	656.96	No
MEGA001	Mega Tech	2026-02-13	912326	1,220.39	No
PROF001	Professional Vegetation Managers Association	2026-02-13	912327	262.50	No
RECE003	Receiver General For Canada	2026-02-13	912328	2,901.44	No
CLYD001	Clyde Curling Club	2026-02-17	912329	800.00	No
HAZE001	Hazel Bluff Community Ag Society	2026-02-17	912330	400.00	No
CLYD001	Clyde Curling Club	2026-02-17	912331	800.00	No
HAZE001	Hazel Bluff Community Ag Society	2026-02-17	912332	400.00	No
MYHS100	MYHSA	2026-02-04	EFT000000003532	101.90	No
LOCA001	Local Authorities Pension Plan	2026-02-04	EFT000000003533	45,770.96	No
RECE001	Receiver General For Canada	2026-02-04	EFT000000003534	114,934.47	No
ACKL001	Acklands Grainger Inc.	2026-02-04	EFT000000003535	49.84	No
ALBE025	Alberta Rural Municipal Administrators Association	2026-02-04	EFT000000003536	200.00	No
ALBE036	Alberta Airports Management Association	2026-02-04	EFT000000003537	200.00	No
BARR019	Barrhead Electric Ltd.	2026-02-04	EFT000000003538	473.36	No
BARR020	Barrhead Ford Sales Inc.	2026-02-04	EFT000000003539	85.05	No
BREA002	Breal Metal Bldgs. Ind.	2026-02-04	EFT000000003540	3,196.20	No
COUN004	Country Comfort Consulting Ltd.	2026-02-04	EFT000000003541	4,450.95	No
CRIS001	Crisler Ray W.	2026-02-04	EFT000000003542	544.42	No
EAGL001	Eagle Alloys Ltd.	2026-02-04	EFT000000003543	13,490.38	No
ECON002	Econo-Chem	2026-02-04	EFT000000003544	661.50	No
EHRE001	Ehrenholz, Valerie	2026-02-04	EFT000000003545	1,177.63	No
FEDO001	Fedorvich, Dawn	2026-02-04	EFT000000003546	129.94	No
GOET001	Goettlicher, Barb	2026-02-04	EFT000000003547	865.00	No
GREG001	Gregg Distributors Ltd.	2026-02-04	EFT000000003548	2,641.32	No
JESP001	Jespersen, Lorrie	2026-02-04	EFT000000003549	219.00	No
LAUR001	Laura Rose Catering	2026-02-04	EFT000000003550	1,825.43	No
MCLE001	McLean's Auto Parts LTD.	2026-02-04	EFT000000003551	2.18	No
MEDC001	Medcke, Don	2026-02-04	EFT000000003552	127.23	No
NSCM001	NSC Minerals Ltd.	2026-02-04	EFT000000003553	21,771.36	No
PEMB002	Pembina Hills School Division	2026-02-04	EFT000000003554	1,099.41	No
REDL002	Red Lion Express Inc.	2026-02-04	EFT000000003555	273.50	No
ROAD001	Roadata Services Ltd.	2026-02-04	EFT000000003556	1,876.35	No
SHAZ001	Shazel Cleaning	2026-02-04	EFT000000003557	519.75	No
STEP001	Stephani Motors Ltd.	2026-02-04	EFT000000003558	1,332.87	No
THOM003	Thomas Trenching Services Ltd.	2026-02-04	EFT000000003559	803.25	No
TOOL002	Tool Solutions Ltd.	2026-02-04	EFT000000003560	653.85	No
TOWN001	Town of Barrhead	2026-02-04	EFT000000003561	3,825.00	No
XERO100	Xerox Canada Ltd.	2026-02-04	EFT000000003562	47.72	No

SMAL001	Small Power Ltd.	2026-02-04 EFT000000003563	423.45	No
XERO100	Xerox Canada Ltd.	2026-02-04 EFT000000003564	361.27	Yes
MYHS100	MYHSA	2026-02-06 EFT000000003566	713.99	No
DIRE001	Direct Energy Business	2026-02-09 EFT000000003567	3,882.03	No
TRAN004	TransAlta Energy Marketing	2026-02-04 EFT000000003568	4,971.54	No
TRAN004	TransAlta Energy Marketing	2026-02-04 EFT000000003569	4,868.15	No
NEER003	Neerlandia Co-op Association	2026-02-10 EFT000000003570	5,281.67	No
PEMB004	Pembina West Co-op	2026-02-10 EFT000000003571	42,129.14	No
LOND001	London Life	2026-02-10 EFT000000003572	500.00	No
BENE001	Benefits By Design	2026-02-02 EFT000000003573	23,379.07	No
MYHS100	MYHSA	2026-02-13 EFT000000003574	232.17	No
1737001	1737069 Alberta Ltd.	2026-02-20 EFT000000003575	3,948.00	No
ALBE013	Alberta Municipal Health and Safety Assoc.	2026-02-20 EFT000000003576	104.99	No
ASSO003	Association of Alberta Municipalities	2026-02-20 EFT000000003577	1,454.25	No
BARR024	Barrhead Home Hardware Building Centre	2026-02-20 EFT000000003578	14.76	No
BARR032	Barrhead Regional Water Commission	2026-02-20 EFT000000003579	9,482.46	No
BERG003	Bergsma, Tyson	2026-02-20 EFT000000003580	415.95	No
BIOC001	BioComposites Group Inc.	2026-02-20 EFT000000003581	2,673.25	No
CARD001	Card, Lisa	2026-02-20 EFT000000003582	94.17	No
CERT002	Certified Tracking Solutions	2026-02-20 EFT000000003583	452.34	No
CORE001	CorePoint Solutions Inc.	2026-02-20 EFT000000003584	170.63	No
COUN004	Country Comfort Consulting Ltd.	2026-02-20 EFT000000003585	4,295.03	No
COVE001	Coverco Buildings Ltd.	2026-02-20 EFT000000003586	20,412.00	No
FEDO001	Fedorvich, Dawn	2026-02-20 EFT000000003587	25.00	No
GENT001	Gentry-Burton, Margaret	2026-02-20 EFT000000003588	1,621.02	No
GREAO01	Great West Newspapers LP	2026-02-20 EFT000000003589	874.65	No
GREG001	Gregg Distributors Ltd.	2026-02-20 EFT000000003590	2,700.49	No
JAEG002	Jaeger, Chelsea	2026-02-20 EFT000000003591	5.24	No
MCLE001	McLean's Auto Parts LTD.	2026-02-20 EFT000000003592	454.84	No
NSCM001	NSC Minerals Ltd.	2026-02-20 EFT000000003593	29,466.40	No
PEMB004	Pembina West Co-op	2026-02-20 EFT000000003594	169.29	No
PREU001	Preugschas, Walter	2026-02-20 EFT000000003595	365.00	No
SMAL001	Small Power Ltd.	2026-02-20 EFT000000003596	97.15	No
TOTA001	Total Plumbing & Heating	2026-02-20 EFT000000003597	1,076.25	No
TOWN001	Town of Barrhead	2026-02-20 EFT000000003598	24,537.25	No
XERO100	Xerox Canada Ltd.	2026-02-20 EFT000000003599	231.85	No
AMSC002	AMSC (BMO PCARD)	2026-02-20 EFT000000003600	20,611.49	No
GOVE004	Government of Alberta - Forestry & Parks	2026-02-20 EFT000000003601	1,281.72	No
REDL002	Red Lion Express Inc.	2026-02-20 EFT000000003602	229.03	No
INDI001	Indixio	2026-02-20 EFT000000003603	393.75	No
MYHS100	MYHSA	2026-02-20 EFT000000003604	487.80	No
BELL001	Bell Canada	2026-02-20 EFT000000003605	698.88	No
CANO001	Canoe Procurement Group of Canada	2026-02-25 EFT000000003606	20,517.28	No
UFAC001	UFA Co-operative Limited	2026-02-25 EFT000000003607	4,279.64	No
GOVE002	Government of Alberta Land Titles	2026-02-27 EFT000000003608	86.00	No
XERO100	Xerox Canada Ltd.	2026-02-28 EFT000000003615	361.27	No
STJO002	St. John Ambulance Alberta Council	2026-02-19 I-AB-024005	482.80	No
STJO002	St. John Ambulance Alberta Council	2026-02-19 I-AB-024006	2,437.04	No
ZOOM001	Zoom Video Communications Inc.	2026-02-22 NV342870575	225.65	No
VOIDED Payments			-	2,761.27
Payments Issued			479,351.03	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Summary of All Units
 For the Two Months Ending Saturday, February 28, 2026



	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 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	98,216.54	-	(98,216.54)	0.00%	70,698.04	975,530.87
Rental income	15,348.60	-	(15,348.60)	0.00%	15,782.69	74,553.67
Allocation for in-house equip Rental	2,932.00	-	(2,932.00)	0.00%	268.00	889,880.71
Penalties and costs on taxes	-	-	-	0.00%	-	287,768.18
Licenses, permits and fees	15,647.25	-	(15,647.25)	0.00%	15,295.00	119,629.50
Returns on investment	84,317.52	-	(84,317.52)	0.00%	95,472.85	531,164.32
Other governments transfer for operating	5,078.75	-	(5,078.75)	0.00%	7,683.25	1,232,671.93
Other revenue	5,292.19	-	(5,292.19)	0.00%	3,970.31	87,885.08
Drawn from unrestricted reserves	-	-	-	0.00%	-	1,197,593.48
Drawn from operating reserves	1,600.00	-	(1,600.00)	0.00%	2,500.00	166,742.16
Contribution from capital program	-	-	-	0.00%	1,991.00	1,991.00
TOTAL REVENUE	228,432.85	-	(228,432.85)	0.00%	213,661.14	20,115,644.68
EXPENDITURES						
Salaries and benefits	857,536.78	-	(857,536.78)	0.00%	743,331.74	4,837,759.87
Materials, goods, supplies	192,935.31	-	(192,935.31)	0.00%	167,163.65	2,841,004.51
Utilities	13,055.41	-	(13,055.41)	0.00%	13,618.88	129,434.75
Contracted and general services	251,966.22	-	(251,966.22)	0.00%	236,512.01	1,781,231.08
Purchases from other governments	34,707.09	-	(34,707.09)	0.00%	20,365.36	288,559.02
Transfer to other governments	19,287.25	-	(19,287.25)	0.00%	19,287.25	1,226,621.22
Transfer to individuals and organizations	-	-	-	0.00%	7,440.00	107,895.52
Transfer to local boards and agencies	42,414.56	-	(42,414.56)	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	434.22	-	(434.22)	0.00%	221.35	1,587.50
Tax cancellations	-	-	-	0.00%	-	3,672.40
Other expenditures	0.53	-	(0.53)	0.00%	0.01	192.18
Requisitions	0.06	-	(0.06)	0.00%	-	3,356,975.08
Transfer to operating reserves	-	-	-	0.00%	-	104,640.42
Transfer to capital reserves	2,489.58	-	(2,489.58)	0.00%	3,142.78	3,647,553.57
Transfer to capital program	-	-	-	0.00%	-	234,907.21
TOTAL EXPENDITURES	1,414,827.01	-	(1,414,827.01)	0.00%	1,259,899.92	19,194,844.85
NET COST / (REVENUE):	1,186,394.16	-	(1,186,394.16)	0.00%	1,046,238.78	(920,799.83)
NET COST - OPERATING FUND	1,185,504.58	-	(1,185,504.58)	0.00%	1,047,587.00	(3,541,574.39)
NET COST - RESERVE FUND	889.58	-	(889.58)	0.00%	642.78	2,387,858.35
NET COST - CAPITAL FUND	-	-	-	0.00%	(1,991.00)	232,916.21



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 GENERAL GOVERNMENT
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
Municipal taxes	-	-	-	0.00%	-	\$14,324,235.86
Penalties and costs on taxes	-	-	-	0.00%	-	287,768.18
Returns on investment	81,827.94	-	(81,827.94)	0.00%	92,330.07	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	81,827.94	-	(81,827.94)	0.00%	92,330.07	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	0.06	-	(0.06)	0.00%	-	3,356,975.08
TOTAL EXPENDITURES	0.06	-	(0.06)	0.00%	-	3,535,839.33
NET COST / (REVENUE):	(81,827.88)	-	81,827.88	0.00%	(92,330.07)	(12,698,687.19)
NET COST - OPERATING FUND	(81,827.88)	-	81,827.88	0.00%	(92,330.07)	(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 Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
Penalties and costs on taxes	-	-	-	0.00%	-	\$287,768.18
Returns on investment	81,827.94	-	(81,827.94)	0.00%	92,330.07	379,389.23
Drawn from unrestricted reserves	-	-	-	0.00%	-	1,119,321.30
Drawn from operating reserves	-	-	-	0.00%	-	115,724.74
TOTAL REVENUE	81,827.94	-	(81,827.94)	0.00%	92,330.07	1,902,203.45
EXPENDITURES						
<hr/>						
NET COST / (REVENUE):	(81,827.94)	-	81,827.94	0.00%	(92,330.07)	(1,902,203.45)
NET COST - OPERATING FUND	(81,827.94)	-	81,827.94	0.00%	(92,330.07)	(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 Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 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	0.06	-	(0.06)	0.00%	-	3,356,975.08
TOTAL EXPENDITURES	0.06	-	(0.06)	0.00%	-	3,535,839.33
NET COST / (REVENUE):	0.06	-	(0.06)	0.00%	-	(10,796,483.74)
NET COST - OPERATING FUND	0.06	-	(0.06)	0.00%	-	(10,796,483.74)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 ADMINISTRATION & LEGISLATIVE
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$3,860.77	-	(\$3,860.77)	0.00%	\$3,435.79	\$50,186.14
Other governments transfer for operating	-	-	-	0.00%	-	638.00
Other revenue	506.61	-	(506.61)	0.00%	737.10	20,649.52
Drawn from operating reserves	-	-	-	0.00%	-	14,617.04
TOTAL REVENUE	<u>4,367.38</u>	<u>-</u>	<u>(4,367.38)</u>	<u>0.00%</u>	<u>4,172.89</u>	<u>86,090.70</u>
EXPENDITURES						
Salaries and benefits	254,982.50	-	(254,982.50)	0.00%	233,016.18	1,341,895.58
Materials, goods, supplies	33,378.79	-	(33,378.79)	0.00%	30,931.49	61,481.91
Utilities	1,537.17	-	(1,537.17)	0.00%	1,898.01	13,805.74
Contracted and general services	55,823.67	-	(55,823.67)	0.00%	46,520.95	423,648.63
Bank charges and short term interest	275.60	-	(275.60)	0.00%	221.35	1,587.50
Other expenditures	0.53	-	(0.53)	0.00%	0.01	0.33
Transfer to operating reserves	-	-	-	0.00%	-	2,561.00
Transfer to capital reserves	-	-	-	0.00%	-	146,000.00
TOTAL EXPENDITURES	<u>345,998.26</u>	<u>-</u>	<u>(345,998.26)</u>	<u>0.00%</u>	<u>312,587.99</u>	<u>1,990,980.69</u>
NET COST / (REVENUE):	341,630.88	-	(341,630.88)	0.00%	308,415.10	1,904,889.99
NET COST - OPERATING FUND	341,630.88	-	(341,630.88)	0.00%	308,415.10	1,770,946.03
NET COST - RESERVE FUND	-	-	-	0.00%	-	133,943.96



COUNTY OF BARRHEAD NO. 11
 YTD BUDGET REPORT
 Legislative
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
Other revenue	\$418.41	-	(\$418.41)	0.00%	\$465.64	\$5,699.49
Drawn from operating reserves	-	-	-	0.00%	-	3,122.04
TOTAL REVENUE	<u>418.41</u>	<u>-</u>	<u>(418.41)</u>	<u>0.00%</u>	<u>465.64</u>	<u>8,821.53</u>
EXPENDITURES						
Salaries and benefits	54,844.71	-	(54,844.71)	0.00%	46,165.82	279,244.16
Materials, goods, supplies	-	-	-	0.00%	-	5,725.49
Contracted and general services	7,907.92	-	(7,907.92)	0.00%	3,889.57	30,445.58
Transfer to operating reserves	-	-	-	0.00%	-	875.00
TOTAL EXPENDITURES	<u>62,752.63</u>	<u>-</u>	<u>(62,752.63)</u>	<u>0.00%</u>	<u>50,055.39</u>	<u>316,290.23</u>
NET COST / (REVENUE):	62,334.22	-	(62,334.22)	0.00%	49,589.75	307,468.70
NET COST - OPERATING FUND	62,334.22	-	(62,334.22)	0.00%	49,589.75	309,715.74
NET COST - RESERVE FUND	-	-	-	0.00%	-	(2,247.04)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Administration
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$3,860.77	-	(\$3,860.77)	0.00%	\$3,435.79	\$50,186.14
Other governments transfer for operating	-	-	-	0.00%	-	0.50
Other revenue	88.20	-	(88.20)	0.00%	271.46	14,550.03
Drawn from operating reserves	-	-	-	0.00%	-	1,495.00
TOTAL REVENUE	<u>3,948.97</u>	<u>-</u>	<u>(3,948.97)</u>	<u>0.00%</u>	<u>3,707.25</u>	<u>66,231.67</u>
EXPENDITURES						
Salaries and benefits	200,137.79	-	(200,137.79)	0.00%	186,850.36	1,055,651.42
Materials, goods, supplies	33,378.79	-	(33,378.79)	0.00%	30,931.49	54,567.04
Utilities	1,537.17	-	(1,537.17)	0.00%	1,898.01	13,805.74
Contracted and general services	47,915.75	-	(47,915.75)	0.00%	42,631.38	386,035.68
Bank charges and short term interest	275.60	-	(275.60)	0.00%	221.35	1,587.50
Other expenditures	0.53	-	(0.53)	0.00%	0.01	0.33
Transfer to operating reserves	-	-	-	0.00%	-	1,686.00
Transfer to capital reserves	-	-	-	0.00%	-	146,000.00
TOTAL EXPENDITURES	<u>283,245.63</u>	<u>-</u>	<u>(283,245.63)</u>	<u>0.00%</u>	<u>262,532.60</u>	<u>1,659,333.71</u>
NET COST / (REVENUE):	279,296.66	-	(279,296.66)	0.00%	258,825.35	1,593,102.04
NET COST - OPERATING FUND	279,296.66	-	(279,296.66)	0.00%	258,825.35	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 Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 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%	-	7,167.37
TOTAL EXPENDITURES	-	-	-	0.00%	-	15,356.75
NET COST / (REVENUE):	-	-	-	0.00%	-	4,319.25
NET COST - OPERATING FUND	-	-	-	0.00%	-	14,319.25
NET COST - RESERVE FUND	-	-	-	0.00%	-	(10,000.00)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 PROTECTIVE SERVICES
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	%	February 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$10,825.00	-	(\$10,825.00)	0.00%	\$3,000.00	\$55,699.77
Licenses, permits and fees	13,197.25	-	(13,197.25)	0.00%	12,395.00	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	24,022.25	-	(24,022.25)	0.00%	15,395.00	413,830.39
EXPENDITURES						
Salaries and benefits	51,093.77	-	(51,093.77)	0.00%	25,183.02	165,563.75
Materials, goods, supplies	13,839.33	-	(13,839.33)	0.00%	4,307.24	37,175.26
Contracted and general services	7,018.12	-	(7,018.12)	0.00%	10,886.67	45,135.08
Purchases from other governments	16,374.25	-	(16,374.25)	0.00%	14,175.00	143,949.77
Transfer to other governments	-	-	-	0.00%	-	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	88,325.47	-	(88,325.47)	0.00%	54,551.93	1,384,335.86
NET COST / (REVENUE):	64,303.22	-	(64,303.22)	0.00%	39,156.93	970,505.47
NET COST - OPERATING FUND	64,303.22	-	(64,303.22)	0.00%	39,156.93	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 Two Months Ending Saturday, February 28, 2026

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



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Fire Services
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	%	February 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$10,825.00	-	(\$10,825.00)	0.00%	\$3,000.00	\$55,699.77
Other governments transfer for operating	-	-	-	0.00%	-	169,012.25
TOTAL REVENUE	<u>10,825.00</u>	<u>-</u>	<u>(10,825.00)</u>	<u>0.00%</u>	<u>3,000.00</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
Contracted and general services	-	-	-	0.00%	-	30.17
Purchases from other governments	16,374.25	-	(16,374.25)	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>16,377.76</u>	<u>-</u>	<u>(16,377.76)</u>	<u>0.00%</u>	<u>14,164.55</u>	<u>654,027.80</u>
NET COST / (REVENUE):	5,552.76	-	(5,552.76)	0.00%	11,164.55	429,315.78
NET COST - OPERATING FUND	5,552.76	-	(5,552.76)	0.00%	11,164.55	228,557.03
NET COST - RESERVE FUND	-	-	-	0.00%	-	200,758.75



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Emergency Management
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
EXPENDITURES						
Salaries and benefits	\$6,692.40	-	(\$6,692.40)	0.00%	\$2,210.79	\$12,042.82
Materials, goods, supplies	-	-	-	0.00%	-	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	6,873.90	-	(6,873.90)	0.00%	2,384.83	14,559.95
NET COST / (REVENUE):	6,873.90	-	(6,873.90)	0.00%	2,384.83	14,559.95
NET COST - OPERATING FUND	6,873.90	-	(6,873.90)	0.00%	2,384.83	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 Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	%	February 2025 YTD	PY (2025)
REVENUE						
Licenses, permits and fees	\$13,197.25	-	(\$13,197.25)	0.00%	\$12,395.00	\$97,409.50
Drawn from unrestricted reserves	-	-	-	0.00%	-	73,332.18
TOTAL REVENUE	<u>13,197.25</u>	<u>-</u>	<u>(13,197.25)</u>	<u>0.00%</u>	<u>12,395.00</u>	<u>170,741.68</u>
EXPENDITURES						
Salaries and benefits	34,976.92	-	(34,976.92)	0.00%	19,587.22	109,935.99
Materials, goods, supplies	13,368.48	-	(13,368.48)	0.00%	3,256.55	24,600.50
Contracted and general services	5,353.23	-	(5,353.23)	0.00%	5,948.37	26,626.13
Transfer to capital reserves	-	-	-	0.00%	-	103,332.18
TOTAL EXPENDITURES	<u>53,698.63</u>	<u>-</u>	<u>(53,698.63)</u>	<u>0.00%</u>	<u>28,792.14</u>	<u>264,494.80</u>
NET COST / (REVENUE):	40,501.38	-	(40,501.38)	0.00%	16,397.14	93,753.12
NET COST - OPERATING FUND	40,501.38	-	(40,501.38)	0.00%	16,397.14	63,753.12
NET COST - RESERVE FUND	-	-	-	0.00%	-	30,000.00



COUNTY OF BARRHEAD NO. 11
 YTD BUDGET REPORT
 Ambulance Services
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 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 Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	%	February 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	9,420.94	-	(9,420.94)	0.00%	3,395.46	43,295.21
Materials, goods, supplies	470.85	-	(470.85)	0.00%	-	7,574.91
Contracted and general services	1,024.39	-	(1,024.39)	0.00%	4,147.57	12,291.42
Transfer to operating reserves	-	-	-	0.00%	-	6,326.69
TOTAL EXPENDITURES	10,916.18	-	(10,916.18)	0.00%	7,543.03	69,488.23
NET COST / (REVENUE):	10,916.18	-	(10,916.18)	0.00%	7,543.03	60,439.26
NET COST - OPERATING FUND	10,916.18	-	(10,916.18)	0.00%	7,543.03	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 Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
Other governments transfer for operating	-	-	-	0.00%	-	\$9,327.72
TOTAL REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>	<u>-</u>	<u>9,327.72</u>
EXPENDITURES						
Materials, goods, supplies	-	-	-	0.00%	1,050.69	3,372.05
Contracted and general services	459.00	-	(459.00)	0.00%	616.69	5,893.03
TOTAL EXPENDITURES	<u>459.00</u>	<u>-</u>	<u>(459.00)</u>	<u>0.00%</u>	<u>1,667.38</u>	<u>9,265.08</u>
NET COST / (REVENUE):	459.00	-	(459.00)	0.00%	1,667.38	(62.64)
NET COST - OPERATING FUND	459.00	-	(459.00)	0.00%	1,667.38	(62.64)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 TRANSPORTATION SERVICES
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	%	February 2025 YTD	PY (2025)
REVENUE						
Aggregate levy	-	-	-	0.00%	-	\$204,112.74
User fees and sale of goods	18,528.60	-	(18,528.60)	0.00%	24,389.55	281,789.50
Rental income	8,480.00	-	(8,480.00)	0.00%	8,320.00	11,395.00
Allocation for in-house equip Rental	2,932.00	-	(2,932.00)	0.00%	268.00	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	39,010.36	-	(39,010.36)	0.00%	39,196.30	1,988,191.52
EXPENDITURES						
Salaries and benefits	394,344.97	-	(394,344.97)	0.00%	373,313.12	2,436,380.31
Materials, goods, supplies	123,146.53	-	(123,146.53)	0.00%	106,296.41	2,497,343.75
Utilities	8,950.69	-	(8,950.69)	0.00%	9,327.03	89,586.68
Contracted and general services	125,975.05	-	(125,975.05)	0.00%	124,601.79	932,434.10
Transfer to capital reserves	-	-	-	0.00%	-	2,763,491.94
Transfer to capital program	-	-	-	0.00%	-	234,907.21
TOTAL EXPENDITURES	652,417.24	-	(652,417.24)	0.00%	613,538.35	8,954,143.99
NET COST / (REVENUE):	613,406.88	-	(613,406.88)	0.00%	574,342.05	6,965,952.47
NET COST - OPERATING FUND	613,406.88	-	(613,406.88)	0.00%	574,342.05	3,967,553.32
NET COST - RESERVE FUND	-	-	-	0.00%	-	2,763,491.94
NET COST - CAPITAL FUND	-	-	-	0.00%	-	234,907.21



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Public Works
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	%	February 2025 YTD	PY (2025)
REVENUE						
Aggregate levy	-	-	-	0.00%	-	\$204,112.74
User fees and sale of goods	18,528.60	-	(18,528.60)	0.00%	24,389.55	281,789.50
Allocation for in-house equip Rental	2,932.00	-	(2,932.00)	0.00%	268.00	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	25,451.61	-	(25,451.61)	0.00%	24,657.55	1,950,813.31
EXPENDITURES						
Salaries and benefits	394,344.97	-	(394,344.97)	0.00%	373,313.12	2,434,767.81
Materials, goods, supplies	123,097.13	-	(123,097.13)	0.00%	103,500.59	2,484,298.86
Utilities	8,519.73	-	(8,519.73)	0.00%	9,290.80	85,482.28
Contracted and general services	118,732.41	-	(118,732.41)	0.00%	121,178.38	887,834.48
Transfer to capital reserves	-	-	-	0.00%	-	2,745,491.94
Transfer to capital program	-	-	-	0.00%	-	234,907.21
TOTAL EXPENDITURES	644,694.24	-	(644,694.24)	0.00%	607,282.89	8,872,782.58
NET COST / (REVENUE):	619,242.63	-	(619,242.63)	0.00%	582,625.34	6,921,969.27
NET COST - OPERATING FUND	619,242.63	-	(619,242.63)	0.00%	582,625.34	3,941,570.12
NET COST - RESERVE FUND	-	-	-	0.00%	-	2,745,491.94
NET COST - CAPITAL FUND	-	-	-	0.00%	-	234,907.21



COUNTY OF BARRHEAD NO. 11
 YTD BUDGET REPORT
 Airport Services
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	%	February 2025 YTD	PY (2025)
REVENUE						
Rental income	\$8,480.00	-	(\$8,480.00)	0.00%	\$8,320.00	\$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>13,558.75</u>	<u>-</u>	<u>(13,558.75)</u>	<u>0.00%</u>	<u>14,538.75</u>	<u>37,378.21</u>
EXPENDITURES						
Salaries and benefits	-	-	-	0.00%	-	1,612.50
Materials, goods, supplies	49.40	-	(49.40)	0.00%	2,795.82	13,044.89
Utilities	430.96	-	(430.96)	0.00%	36.23	4,104.40
Contracted and general services	7,242.64	-	(7,242.64)	0.00%	3,423.41	44,599.62
Transfer to capital reserves	-	-	-	0.00%	-	18,000.00
TOTAL EXPENDITURES	<u>7,723.00</u>	<u>-</u>	<u>(7,723.00)</u>	<u>0.00%</u>	<u>6,255.46</u>	<u>81,361.41</u>
NET COST / (REVENUE):	(5,835.75)	-	5,835.75	0.00%	(8,283.29)	43,983.20
NET COST - OPERATING FUND	(5,835.75)	-	5,835.75	0.00%	(8,283.29)	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 Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	%	February 2025 YTD	PY (2025)
REVENUE						
Local improvement levy	-	-	-	0.00%	-	\$21,885.18
User fees and sale of goods	58,108.09	-	(58,108.09)	0.00%	56,113.95	422,847.45
Rental income	6,103.60	-	(6,103.60)	0.00%	6,722.69	37,668.67
Returns on investment	-	-	-	0.00%	-	114,228.65
TOTAL REVENUE	<u>64,211.69</u>	<u>-</u>	<u>(64,211.69)</u>	<u>0.00%</u>	<u>62,836.64</u>	<u>596,629.95</u>
EXPENDITURES						
Salaries and benefits	16,911.58	-	(16,911.58)	0.00%	16,076.46	100,254.09
Materials, goods, supplies	64.62	-	(64.62)	0.00%	2,703.51	19,679.84
Utilities	2,567.55	-	(2,567.55)	0.00%	2,393.84	24,199.33
Contracted and general services	16,789.63	-	(16,789.63)	0.00%	21,338.52	161,030.61
Purchases from other governments	18,332.84	-	(18,332.84)	0.00%	6,190.36	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	<u>54,666.22</u>	<u>-</u>	<u>(54,666.22)</u>	<u>0.00%</u>	<u>48,702.69</u>	<u>920,643.16</u>
NET COST / (REVENUE):	(9,545.47)	-	9,545.47	0.00%	(14,133.95)	324,013.21
NET COST - OPERATING FUND	(9,545.47)	-	9,545.47	0.00%	(14,133.95)	(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 Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
Local improvement levy	-	-	-	0.00%	-	\$21,885.18
User fees and sale of goods	48,561.24	-	(48,561.24)	0.00%	45,788.55	313,588.41
Rental income	6,103.60	-	(6,103.60)	0.00%	6,722.69	37,668.67
Returns on investment	-	-	-	0.00%	-	88,050.08
TOTAL REVENUE	54,664.84	-	(54,664.84)	0.00%	52,511.24	461,192.34
EXPENDITURES						
Salaries and benefits	14,928.58	-	(14,928.58)	0.00%	14,044.00	78,083.67
Materials, goods, supplies	64.62	-	(64.62)	0.00%	2,138.03	15,637.63
Utilities	2,015.75	-	(2,015.75)	0.00%	1,907.90	18,915.20
Contracted and general services	7,397.97	-	(7,397.97)	0.00%	7,426.36	24,919.57
Purchases from other governments	17,573.90	-	(17,573.90)	0.00%	8,339.47	131,348.37
Transfer to capital reserves	-	-	-	0.00%	-	193,287.90
TOTAL EXPENDITURES	41,980.82	-	(41,980.82)	0.00%	33,855.76	462,192.34
NET COST / (REVENUE):	(12,684.02)	-	12,684.02	0.00%	(18,655.48)	1,000.00
NET COST - OPERATING FUND	(12,684.02)	-	12,684.02	0.00%	(18,655.48)	(192,287.90)
NET COST - RESERVE FUND	-	-	-	0.00%	-	193,287.90



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Truck Fill
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$3,021.85	-	(\$3,021.85)	0.00%	\$2,460.40	\$30,313.04
TOTAL REVENUE	<u>3,021.85</u>	<u>-</u>	<u>(3,021.85)</u>	<u>0.00%</u>	<u>2,460.40</u>	<u>30,313.04</u>
EXPENDITURES						
Salaries and benefits	253.73	-	(253.73)	0.00%	234.15	1,262.59
Materials, goods, supplies	-	-	-	0.00%	-	954.99
Utilities	214.30	-	(214.30)	0.00%	187.40	1,896.89
Contracted and general services	288.79	-	(288.79)	0.00%	279.76	602.53
Purchases from other governments	758.94	-	(758.94)	0.00%	850.89	10,260.88
Transfer to capital reserves	-	-	-	0.00%	-	15,335.16
TOTAL EXPENDITURES	<u>1,515.76</u>	<u>-</u>	<u>(1,515.76)</u>	<u>0.00%</u>	<u>1,552.20</u>	<u>30,313.04</u>
NET COST / (REVENUE):	(1,506.09)	-	1,506.09	0.00%	(908.20)	-
NET COST - OPERATING FUND	(1,506.09)	-	1,506.09	0.00%	(908.20)	(15,335.16)
NET COST - RESERVE FUND	-	-	-	0.00%	-	15,335.16



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Lagoons
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$6,525.00	-	(\$6,525.00)	0.00%	\$7,865.00	\$78,946.00
TOTAL REVENUE	<u>6,525.00</u>	<u>-</u>	<u>(6,525.00)</u>	<u>0.00%</u>	<u>7,865.00</u>	<u>78,946.00</u>
EXPENDITURES						
Salaries and benefits	1,310.64	-	(1,310.64)	0.00%	1,354.17	7,302.20
Materials, goods, supplies	-	-	-	0.00%	-	479.24
Utilities	337.50	-	(337.50)	0.00%	298.54	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>1,869.42</u>	<u>-</u>	<u>(1,869.42)</u>	<u>0.00%</u>	<u>(1,201.32)</u>	<u>78,946.00</u>
NET COST / (REVENUE):	(4,655.58)	-	4,655.58	0.00%	(9,066.32)	-
NET COST - OPERATING FUND	(4,655.58)	-	4,655.58	0.00%	(9,066.32)	(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 Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
EXPENDITURES						
Materials, goods, supplies	-	-	-	0.00%	\$177.95	-
Contracted and general services	-	-	-	0.00%	252.70	-
Transfer to capital reserves	-	-	-	0.00%	-	50,000.00
TOTAL EXPENDITURES	-	-	-	0.00%	430.65	50,000.00
NET COST / (REVENUE):	-	-	-	0.00%	430.65	50,000.00
NET COST - OPERATING FUND	-	-	-	0.00%	430.65	-
NET COST - RESERVE FUND	-	-	-	0.00%	-	50,000.00



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Waste Management
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	%	February 2025 YTD	PY (2025)
REVENUE						
Returns on investment	-	-	-	0.00%	-	\$26,178.57
TOTAL REVENUE	-	-	-	0.00%	-	26,178.57
EXPENDITURES						
Salaries and benefits	418.63	-	(418.63)	0.00%	444.14	13,605.63
Materials, goods, supplies	-	-	-	0.00%	387.53	2,607.98
Contracted and general services	8,881.59	-	(8,881.59)	0.00%	13,233.73	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	9,300.22	-	(9,300.22)	0.00%	14,065.40	299,191.78
NET COST / (REVENUE):	9,300.22	-	(9,300.22)	0.00%	14,065.40	273,013.21
NET COST - OPERATING FUND	9,300.22	-	(9,300.22)	0.00%	14,065.40	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 Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	%	February 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 Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 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 Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
Rental income	\$765.00	-	(\$765.00)	0.00%	\$740.00	\$17,490.00
Licenses, permits and fees	2,450.00	-	(2,450.00)	0.00%	2,900.00	22,220.00
Returns on investment	2,489.58	-	(2,489.58)	0.00%	3,142.78	17,449.88
Other governments transfer for operating	-	-	-	0.00%	-	5,000.00
Other revenue	794.57	-	(794.57)	0.00%	3,233.21	25,618.37
TOTAL REVENUE	6,499.15	-	(6,499.15)	0.00%	10,015.99	87,778.25
EXPENDITURES						
Salaries and benefits	55,643.83	-	(55,643.83)	0.00%	23,928.37	246,605.17
Materials, goods, supplies	1,517.41	-	(1,517.41)	0.00%	907.87	42,466.35
Contracted and general services	14,618.96	-	(14,618.96)	0.00%	9,639.52	71,826.19
Transfer to operating reserves	-	-	-	0.00%	-	10,000.00
Transfer to capital reserves	2,489.58	-	(2,489.58)	0.00%	3,142.78	36,127.09
TOTAL EXPENDITURES	74,269.78	-	(74,269.78)	0.00%	37,618.54	407,024.80
NET COST / (REVENUE):	67,770.63	-	(67,770.63)	0.00%	27,602.55	319,246.55
NET COST - OPERATING FUND	65,281.05	-	(65,281.05)	0.00%	24,459.77	273,119.46
NET COST - RESERVE FUND	2,489.58	-	(2,489.58)	0.00%	3,142.78	46,127.09



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Land Use Planning & Dev
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
Licenses, permits and fees	\$2,450.00	-	(\$2,450.00)	0.00%	\$2,900.00	\$22,220.00
Returns on investment	2,489.58	-	(2,489.58)	0.00%	3,142.78	17,449.88
Other revenue	766.00	-	(766.00)	0.00%	3,233.21	19,877.21
TOTAL REVENUE	<u>5,705.58</u>	<u>-</u>	<u>(5,705.58)</u>	<u>0.00%</u>	<u>9,275.99</u>	<u>59,547.09</u>
EXPENDITURES						
Salaries and benefits	31,632.72	-	(31,632.72)	0.00%	12,762.04	139,470.39
Materials, goods, supplies	1,125.00	-	(1,125.00)	0.00%	676.92	39,207.65
Contracted and general services	4,988.72	-	(4,988.72)	0.00%	2,447.67	35,055.96
Transfer to operating reserves	-	-	-	0.00%	-	10,000.00
Transfer to capital reserves	2,489.58	-	(2,489.58)	0.00%	3,142.78	36,127.09
TOTAL EXPENDITURES	<u>40,236.02</u>	<u>-</u>	<u>(40,236.02)</u>	<u>0.00%</u>	<u>19,029.41</u>	<u>259,861.09</u>
NET COST / (REVENUE):	34,530.44	-	(34,530.44)	0.00%	9,753.42	200,314.00
NET COST - OPERATING FUND	32,040.86	-	(32,040.86)	0.00%	6,610.64	154,186.91
NET COST - RESERVE FUND	2,489.58	-	(2,489.58)	0.00%	3,142.78	46,127.09



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Economic Development
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
Other governments transfer for operating	-	-	-	0.00%	-	\$5,000.00
Other revenue	28.57	-	(28.57)	0.00%	-	5,741.16
TOTAL REVENUE	<u>28.57</u>	<u>-</u>	<u>(28.57)</u>	<u>0.00%</u>	<u>-</u>	<u>10,741.16</u>
EXPENDITURES						
Salaries and benefits	24,011.11	-	(24,011.11)	0.00%	11,166.33	107,134.78
Materials, goods, supplies	392.41	-	(392.41)	0.00%	230.95	3,258.70
Contracted and general services	9,630.24	-	(9,630.24)	0.00%	7,191.85	36,487.25
TOTAL EXPENDITURES	<u>34,033.76</u>	<u>-</u>	<u>(34,033.76)</u>	<u>0.00%</u>	<u>18,589.13</u>	<u>146,880.73</u>
NET COST / (REVENUE):	34,005.19	-	(34,005.19)	0.00%	18,589.13	136,139.57
NET COST - OPERATING FUND	34,005.19	-	(34,005.19)	0.00%	18,589.13	136,139.57



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Subdivision & Land Development
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 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 Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
Rental income	\$765.00	-	(\$765.00)	0.00%	\$740.00	\$17,490.00
TOTAL REVENUE	765.00	-	(765.00)	0.00%	740.00	17,490.00
EXPENDITURES						
NET COST / (REVENUE):	(765.00)	-	765.00	0.00%	(740.00)	(17,490.00)
NET COST - OPERATING FUND	(765.00)	-	765.00	0.00%	(740.00)	(17,490.00)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 AGRICULTURAL SERVICES
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	%	February 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$6,894.08	-	(\$6,894.08)	0.00%	(\$16,241.25)	\$153,725.79
Rental income	-	-	-	0.00%	-	8,000.00
Other governments transfer for operating	-	-	-	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	6,894.08	-	(6,894.08)	0.00%	(12,785.75)	498,445.91
EXPENDITURES						
Salaries and benefits	84,560.13	-	(84,560.13)	0.00%	71,817.43	532,078.40
Materials, goods, supplies	20,688.53	-	(20,688.53)	0.00%	21,964.15	180,158.86
Utilities	-	-	-	0.00%	-	1,843.00
Contracted and general services	31,289.26	-	(31,289.26)	0.00%	23,120.41	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	158.62	-	(158.62)	0.00%	-	-
Transfer to operating reserves	-	-	-	0.00%	-	14,098.63
Transfer to capital reserves	-	-	-	0.00%	-	53,388.16
TOTAL EXPENDITURES	136,696.54	-	(136,696.54)	0.00%	116,901.99	965,883.79
NET COST / (REVENUE):	129,802.46	-	(129,802.46)	0.00%	129,687.74	467,437.88
NET COST - OPERATING FUND	129,802.46	-	(129,802.46)	0.00%	131,678.74	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 Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$6,819.08	-	(\$6,819.08)	0.00%	\$6,181.52	\$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	<u>6,819.08</u>	<u>-</u>	<u>(6,819.08)</u>	<u>0.00%</u>	<u>7,646.02</u>	<u>206,536.55</u>
EXPENDITURES						
Salaries and benefits	47,976.82	-	(47,976.82)	0.00%	43,224.95	366,179.41
Materials, goods, supplies	4,780.24	-	(4,780.24)	0.00%	1,453.96	150,597.97
Utilities	-	-	-	0.00%	-	1,843.00
Contracted and general services	23,571.03	-	(23,571.03)	0.00%	17,076.07	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	158.62	-	(158.62)	0.00%	-	-
Transfer to capital reserves	-	-	-	0.00%	-	52,633.50
TOTAL EXPENDITURES	<u>76,486.71</u>	<u>-</u>	<u>(76,486.71)</u>	<u>0.00%</u>	<u>61,754.98</u>	<u>647,808.00</u>
NET COST / (REVENUE):	69,667.63	-	(69,667.63)	0.00%	54,108.96	441,271.45
NET COST - OPERATING FUND	69,667.63	-	(69,667.63)	0.00%	54,108.96	388,637.95
NET COST - RESERVE FUND	-	-	-	0.00%	-	52,633.50



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Resource Management
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	\$75.00	-	(\$75.00)	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	<u>75.00</u>	<u>-</u>	<u>(75.00)</u>	<u>0.00%</u>	<u>2,605.29</u>	<u>96,515.23</u>
EXPENDITURES						
Salaries and benefits	12,693.86	-	(12,693.86)	0.00%	11,801.35	64,569.44
Materials, goods, supplies	15,232.75	-	(15,232.75)	0.00%	20,510.19	25,194.62
Contracted and general services	5,900.00	-	(5,900.00)	0.00%	4,629.80	5,848.03
Transfer to capital reserves	-	-	-	0.00%	-	754.66
TOTAL EXPENDITURES	<u>33,826.61</u>	<u>-</u>	<u>(33,826.61)</u>	<u>0.00%</u>	<u>36,941.34</u>	<u>96,366.75</u>
NET COST / (REVENUE):	33,751.61	-	(33,751.61)	0.00%	34,336.05	(148.48)
NET COST - OPERATING FUND	33,751.61	-	(33,751.61)	0.00%	36,327.05	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
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 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	%	February 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	-	-	-	0.00%	(\$23,037.06)	\$103,831.76
Other governments transfer for operating	-	-	-	0.00%	-	71,500.00
Drawn from operating reserves	-	-	-	0.00%	-	20,062.37
TOTAL REVENUE	-	-	-	0.00%	(23,037.06)	195,394.13
EXPENDITURES						
Salaries and benefits	23,889.45	-	(23,889.45)	0.00%	16,791.13	101,329.55
Materials, goods, supplies	675.54	-	(675.54)	0.00%	-	4,366.27
Contracted and general services	1,818.23	-	(1,818.23)	0.00%	1,414.54	49,713.06
Transfer to individuals and organizations	-	-	-	0.00%	-	52,201.53
Transfer to operating reserves	-	-	-	0.00%	-	14,098.63
TOTAL EXPENDITURES	26,383.22	-	(26,383.22)	0.00%	18,205.67	221,709.04
NET COST / (REVENUE):	26,383.22	-	(26,383.22)	0.00%	41,242.73	26,314.91
NET COST - OPERATING FUND	26,383.22	-	(26,383.22)	0.00%	41,242.73	32,278.65
NET COST - RESERVE FUND	-	-	-	0.00%	-	(5,963.74)



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 RECREATION & CULTURE
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	%	February 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	-	-	-	0.00%	-	\$11,282.22
Returns on investment	-	-	-	0.00%	-	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
Drawn from operating reserves	1,600.00	-	(1,600.00)	0.00%	2,500.00	13,615.73
TOTAL REVENUE	1,600.00	-	(1,600.00)	0.00%	2,500.00	210,151.44
EXPENDITURES						
Salaries and benefits	-	-	-	0.00%	(2.84)	14,982.57
Materials, goods, supplies	300.10	-	(300.10)	0.00%	52.98	2,698.54
Contracted and general services	451.53	-	(451.53)	0.00%	404.15	27,541.26
Transfer to other governments	-	-	-	0.00%	-	377,963.25
Transfer to individuals and organizations	-	-	-	0.00%	7,440.00	38,193.99
Transfer to local boards and agencies	42,414.56	-	(42,414.56)	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	43,166.19	-	(43,166.19)	0.00%	56,711.18	958,844.23
NET COST / (REVENUE):	41,566.19	-	(41,566.19)	0.00%	54,211.18	748,692.79
NET COST - OPERATING FUND	43,166.19	-	(43,166.19)	0.00%	56,711.18	727,594.42
NET COST - RESERVE FUND	(1,600.00)	-	1,600.00	0.00%	(2,500.00)	21,098.37



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Recreation
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	% Variance	February 2025 YTD	PY (2025)
REVENUE						
User fees and sale of goods	-	-	-	0.00%	-	\$11,282.22
Returns on investment	-	-	-	0.00%	-	2,882.91
Other revenue	-	-	-	0.00%	-	966.83
Drawn from operating reserves	-	-	-	0.00%	2,500.00	9,068.23
TOTAL REVENUE	-	-	-	0.00%	2,500.00	24,200.19
EXPENDITURES						
Salaries and benefits	-	-	-	0.00%	(2.84)	14,982.57
Materials, goods, supplies	300.10	-	(300.10)	0.00%	52.98	2,698.54
Contracted and general services	451.53	-	(451.53)	0.00%	404.15	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%	2,954.29	758,900.84
NET COST / (REVENUE):	751.63	-	(751.63)	0.00%	454.29	734,700.65
NET COST - OPERATING FUND	751.63	-	(751.63)	0.00%	2,954.29	704,114.78
NET COST - RESERVE FUND	-	-	-	0.00%	(2,500.00)	30,585.87



COUNTY OF BARRHEAD NO. 11
 YTD BUDGET REPORT
 Culture
 For the Two Months Ending Saturday, February 28, 2026

	February 2026 YTD	2026 Budget	Budget Variance	%	February 2025 YTD	PY (2025)
REVENUE						
Other governments transfer for operating	-	-	-	0.00%	-	\$176,463.75
Drawn from unrestricted reserves	-	-	-	0.00%	-	4,940.00
Drawn from operating reserves	1,600.00	-	(1,600.00)	0.00%	-	4,547.50
TOTAL REVENUE	<u>1,600.00</u>	<u>-</u>	<u>(1,600.00)</u>	<u>0.00%</u>	<u>-</u>	<u>185,951.25</u>
EXPENDITURES						
Transfer to other governments	-	-	-	0.00%	-	1,532.13
Transfer to individuals and organizations	-	-	-	0.00%	4,940.00	22,350.50
Transfer to local boards and agencies	42,414.56	-	(42,414.56)	0.00%	48,816.89	176,060.76
TOTAL EXPENDITURES	<u>42,414.56</u>	<u>-</u>	<u>(42,414.56)</u>	<u>0.00%</u>	<u>53,756.89</u>	<u>199,943.39</u>
NET COST / (REVENUE):	40,814.56	-	(40,814.56)	0.00%	53,756.89	13,992.14
NET COST - OPERATING FUND	42,414.56	-	(42,414.56)	0.00%	53,756.89	23,479.64
NET COST - RESERVE FUND	(1,600.00)	-	1,600.00	0.00%	-	(9,487.50)

County of Barrhead
February 2026 YTD Capital Report



	Admin & General	Emerg. Mgmt	Enforce.	Fire & ERC	Public Works	Airport	Waste Mgmt	Utilities	Planning & Dev.	Subdiv & Land Dev.	Ag Services	Rec & Culture	February 2026 YTD	2026 BUDGET
1 CAPITAL APPLIED														
2 Land & Land Improvements					-				-				-	47,565
3 Buildings	-			-	19,440								19,440	1,417,491
4 Machinery & Equipment			5,159	-	-		-	-					5,159	3,789,797
5 Engineered Structures														30,000
6 Sidewalks													-	
7 Road Construction													-	1,203,053
8 Paving & Overlays													-	
9 Bridges					4,044								4,044	1,230,000
10 Neerlandia Lagoon														
11 Vehicles				-	-								-	65,000
13 Subtotal: Capital Assets Purchased/Constructed	-	-	5,159	-	23,484	-	-	-	-	-	-	-	28,643	7,782,906
14 Transfer to Individuals													-	-
15 Transfer to Local Governments													-	-
16 Transfer to Operating	-		-	-	-	-	-	-	-	-	-	-	-	150,700
17 Transfer to Capital Reserves	-		-	-	-	-	-	-	2,490	-	-	-	2,490	2,690,436
18 TOTAL CAPITAL APPLIED	-	-	5,159	-	23,484	-	-	-	2,490	-	-	-	31,133	
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	10,624,042
20														
21 CAPITAL ACQUIRED														
22 Sale of Land													-	-
23 Sale of Buildings													-	-
24 Sale of Machinery & Equipment				45,000	-		-						45,000	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													-	77,565
34 Contributions from Operating to Capital Reserves	-	-	-	-	-	-	-	-	2,490	-	-	-	2,490	2,690,436
35 Contributions from Reserves to Operating	-	-	-	-	-	-	-	-	-	-	-	-	-	150,700
36 Contributions from Reserves for Capital	-		5,159	45,000	20,451	-	-	-	-	-	-	-	19,390	5,120,390
37 TOTAL CAPITAL ACQUIRED	-	-	5,159	-	23,484	-	-	-	2,490	-	-	-	31,133	
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
February 2026 YTD Capital Report

CF - denotes carry forward

	EXPENDITURE YTD February 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
	-	-	-	-	-	-	-	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	5,159		5,159					7,500
	-							-
	5,159	-	5,159	-	-	-	-	7,500

County of Barrhead
February 2026 YTD Capital Report

CF - denotes carry forward

	EXPENDITURE YTD February 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)							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	-						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	-						47,565	
Salt/Sand Shed Door (CF)	19,440		19,440					
	-							
	6.55	23,484	-	20,451	-	3,033	-	6,326,589

County of Barrhead
February 2026 YTD Capital Report

CF - denotes carry forward

	EXPENDITURE YTD February 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	28,643	-	(19,390)	-	3,033	45,000	-	7,782,906

County of Barrhead
February 2026 YTD Capital Report

	CONTRIBUTIONS TO CAPITAL RESERVES		CAPITAL RESERVES TO OPERATIONS		CAPITAL RESERVES TO CAPITAL (TCA)	
	YTD 2026 February	2026 BUDGET	YTD 2026 February	2026 BUDGET	YTD 2026 February	2026 BUDGET
ADMINISTRATION & GENERAL						
Computer & Equipment Reserve		70,000			-	(37,797)
Office		50,000				(1,308,657)
ERP System						
	-	120,000	-	-	-	(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			(5,159)	(7,500)
	-	53,000	-	-	(5,159)	(7,500)
TRANSPORTATION						
P.W. Graders		538,324			-	(1,710,000)
P.W. Equipment		711,201			-	(935,000)
Aggregate Reserve		150,000				-
P.W. - Local Roads & Bridge Construction		482,294			(1,011)	(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	-	-	(20,451)	(3,694,073)

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

	CONTRIBUTIONS TO CAPITAL RESERVES		CAPITAL RESERVES TO OPERATIONS		CAPITAL RESERVES TO CAPITAL (TCA)	
	YTD 2026 February	2026 BUDGET	YTD 2026 February	2026 BUDGET	YTD 2026 February	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
February 2026 YTD Capital Report**

	CONTRIBUTIONS TO CAPITAL RESERVES		CAPITAL RESERVES TO OPERATIONS		CAPITAL RESERVES TO CAPITAL (TCA)	
	YTD 2026 February	2026 BUDGET	YTD 2026 February	2026 BUDGET	YTD 2026 February	2026 BUDGET
PLANNING & DEVELOPMENT						
Money in Lieu (of Municipal Reserve)	2,490	32,000				
	2,490	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	2,490	2,690,436	-	(150,700)	19,390	(5,120,390)



COUNTY OF BARRHEAD NO.11
 Elected Official Remuneration Report
 For the Two Months Ending February 28, 2026



	February 2026 YTD	2026 Budget	Budget Variance	% Variance
Division 1 - Erik Munck (Reeve)				
<i># of per diems</i>	7.50	0.00	(7.50)	0.00
Base salary	5,376.00		(5,376.00)	0.00%
Per diems	2,331.08		(2,331.08)	0.00%
Taxable mileage	338.72		(338.72)	0.00%
Benefits	1,587.55		(1,587.55)	0.00%
Salary and benefits	9,633.35		(9,633.35)	0.00%
Training and conventions				
	9,633.35		(9,633.35)	0.00%
Division 2 - Ray Crisler				
<i># of per diems</i>	10.00	0.00	(10.00)	0.00
Base salary	2,889.62		(2,889.62)	0.00%
Per diems	3,108.10		(3,108.10)	0.00%
Taxable mileage	289.08		(289.08)	0.00%
Benefits	1,299.34		(1,299.34)	0.00%
Salary and benefits	7,586.14		(7,586.14)	0.00%
Training and conventions	1,219.15		(1,219.15)	0.00%
	8,805.29		(8,805.29)	0.00%
Division 3 - Bill Chapman				
<i># of per diems</i>	7.00	0.00	(7.00)	0.00
Base salary	2,889.62		(2,889.62)	0.00%
Per diems	2,175.67		(2,175.67)	0.00%
Taxable mileage	14.60		(14.60)	0.00%
Benefits	1,332.54		(1,332.54)	0.00%
Salary and benefits	6,412.43		(6,412.43)	0.00%
Training and conventions	700.00		(700.00)	0.00%
	7,112.43		(7,112.43)	0.00%
Division 4 - Lorri Jespersen				
<i># of per diems</i>	15.00	0.00	(15.00)	0.00
Base salary	2,889.62		(2,889.62)	0.00%
Per diems	4,662.16		(4,662.16)	0.00%
Taxable mileage	438.00		(438.00)	0.00%
Benefits	986.01		(986.01)	0.00%
Salary and benefits	8,975.79		(8,975.79)	0.00%
Training and conventions	908.57		(908.57)	0.00%
	9,884.36		(9,884.36)	0.00%
Division 5 - Chais Ellwein				
<i># of per diems</i>	5.50	0.00	(5.50)	0.00
Base salary	2,889.62		(2,889.62)	0.00%
Per diems	1,709.46		(1,709.46)	0.00%
Taxable mileage	181.04		(181.04)	0.00%
Benefits	1,194.68		(1,194.68)	0.00%
Salary and benefits	5,974.80		(5,974.80)	0.00%
Training and conventions	700.00		(700.00)	0.00%
	6,674.80		(6,674.80)	0.00%
Division 6 - Walter Preugschas (Deputy Reeve)				
<i># of per diems</i>	12.00	0.00	(12.00)	0.00
Base salary	4,132.82		(4,132.82)	0.00%
Per diems	3,729.72		(3,729.72)	0.00%
Taxable mileage	306.60		(306.60)	0.00%
Benefits	1,658.03		(1,658.03)	0.00%
Salary and benefits	9,827.17		(9,827.17)	0.00%
Training and conventions	1,047.62		(1,047.62)	0.00%
	10,874.79		(10,874.79)	0.00%
Division 7 - Tyson Bergsma				
<i># of per diems</i>	6.50	0.00	(6.50)	0.00
Base salary	2,889.62		(2,889.62)	0.00%
Per diems	2,020.27		(2,020.27)	0.00%
Taxable mileage	297.84		(297.84)	0.00%
Benefits	1,227.30		(1,227.30)	0.00%
Salary and benefits	6,435.03		(6,435.03)	0.00%
Training and conventions	396.15		(396.15)	0.00%
	6,831.18		(6,831.18)	0.00%



Graders

- Snowplowing roads, blading rutted areas and spreading gravel.

Gravel

- With 2 county trucks, we have been doing spot gravelling on 2025 construction projects and other roads as required.

Contract Gravel Haul

- 2026 gravel haul application packages are being sent out to last year's contractors. Gravel haulers must reside in either the County or Town of Barrhead to be included in the gravel haul.

Mulching

- Excavator is working on Range Road 50 north of Township Road 590 shoulder pull project.

Seasonal Staff

- Applicants are being interviewed for the 2026 construction season.

Private Dust Control

- Private dust controls go on sale April 1 to May 1, 2026, at \$1.50 per foot with a minimum length of 400 ft and a maximum length of 1,000 ft.

Tender / Quotation Packages

- Tender package for gravel crushing is being prepped for distribution mid-April.
- Request for quotations for highway crack sealing, shoulder pull projects and 3 graders (to include an 84 month/10,500 hour warranty and buyback option) as identified in the Capital Budget are being prepared and will be sent out for pricing.

Labour

- Thawing frozen culverts; new steamer unit works very well.
- Transfer station and sign maintenance.

Shop

- Lowboy equipment trailer has been inspected and all necessary repairs are complete. This unit is now out for repainting.
- Frames for the 11 new subdivision signs are being built and getting ready for installation.

Utilities

- All testing and monitoring are being carried out as per normal operations.



TO: COUNCIL

RE: COUNCILLOR REPORT – COUNCILLOR CRISLER, DIVISION 2

DATE: March 15-31, 2026

COUNCIL APPOINTED COMMITTEES/ACTIVITIES:

Barrhead Regional Airport Committee

- No meeting to report this period.

Athabasca Watershed Council

- Will be toasting Pond Days at Thunder Lake and Lac La Nonne.
- We should review the Website Blog.
- Paddle River water shed meeting on April 10/26.

Barrhead Regional Crime Coalition

- Talked about the Security Technology Workshop.
- Bring in training workshop on video surveillance. Martijn Terlouw 780-305-6408.

RMA Spring Conference March 16, 17, 18 2026

-
-

Barrhead District Seed Cleaning Co-op Committee

- Meeting March 19/26.
- Leased a forklift, has been working great.
- Looking at bringing in a Seed Treating Mobile Plant for this spring.
- Talked about safety, working alone.
- Motion was made to get a Credit card for the plant.

Pembina River District 3 Meeting

- Brownlee LLP – Endeavours to Assist for Development.
-

VOLUNTEER ACTIVITIES/EVENTS:

-

OTHER:



COUNCILLOR REPORT

TO: COUNCIL

RE: COUNCILLOR REPORT – COUNCILLOR ELLWEIN, DIVISION 5

DATE: Mar. 4 – Apr. 6, 2026

COUNCIL APPOINTED COMMITTEES/ACTIVITIES:

Barrhead & District Agricultural Society

- Agreed to become a member of Northwest of 16.
- Submitted bid for WRA finals.

Fire Services Committee

- Nothing to report on.

VOLUNTEER ACTIVITIES/EVENTS:

OTHER:

- Had concerns raised on clearing of snow on RR34 north of TWS 604 to TWS 610. There have been 4 different times that the road has been missed and or last to be plowed.
- Attended the Monthly BARCC meeting.
- I had concerns about the shape of highway 777 during the last thaw. Want us to bring this up when we discuss the other number highways issues.



COUNCILLOR REPORT

TO: COUNCIL

RE: COUNCILLOR REPORT – COUNCILLOR PREUGSCHAS, DIVISION 6

DATE: March 1 - 31, 2026

ACTIVITIES:

Agriculture Service Board:

- Barb Shipton high school teacher organizing Agric Day at the school for November. Want to partner with ASB.
- Andrea from GRO also made a presentation to ASB.
- ASB will have a booth at Open Skies April 11th together with County Admin. ASB members can participate.
- Meet with Intensive Livestock Group – connection with county and ASB regarding needs and concerns.
- Agritourism Town Hall – 25 participants – lots of enthusiasm. Follow up to come. Participated on behalf of the ASB and of NW of 16.

Economic Development Committee:

- EDC meeting March 6 – Open Skies event scheduled for April 11th. Also, the County Supper.
- Volunteer Appreciation Apr 22nd.
- May 5th – Westlock Trade show for schools.

Museum:

- Regular meeting
- Sent letters to schools to invite them on museum tours.
- One special meeting to incorporate a non board member to work on museum tours and projects.

Barrhead Attraction and Retention Committee (ARC):

FCSS:

- In Camera meeting March 23
- Regular meeting March 19

Twinning Committee:

- Hosted group from Japan – picked up, returned to airport, took on farm tour, friendship supper.

Policy Committee:

Budget meetings: 2 days.

VOLUNTEER ACTIVITIES/OTHER:**Northwest of 16:**

- Attended a joint meeting of Explore Edmonton, Athabasca Town, Strathcona, Lakeland Tourism, NW of 16 group meeting – object is to see how we can collaborate. Will continue to be part of this group.
- Planned surveys, conducted surveys and had Strategic Planning session – Final Plan still pending.
- NW of 16 AGM April 1st

Other:

- Participated in Pembina Hills sponsored school strategy planning at Ft Assiniboine school.
- Judged at regional 4-H Public speaking in Drayton Valley.
- Presented award at 4-H multi judging day in Barrhead.
- RMA conference – networked with other counties and Town of Westlock.
- Attended Barrhead Chamber meeting.
- Talked to various concerned residents about the data centers. Generally, they're looking for more information. I've directed them to the info package.

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

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

Attn: Mayor & Council



CANADA
4-H Alberta

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

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

Our Achievement Day is being held **May 25th, 2026** at the Barrhead Ag Barn.

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

Please advise myself at the address noted above, phone me at (780) 674-1648 or e-mail me at barrhead4hbeefandsheep@gmail.com to let me know if you will be able to attend that day. I look forward to hearing from you in regards and do hope schedules will allow you to attend our event.

Sincerely,

Amber Properzi
Secretary
Barrhead & District Beef and Sheep Council



ALBERTA
MUNICIPAL AFFAIRS

*Office of the Minister
MLA, Peace River*

P

April 1, 2026

AR121809

Dear Chief Elected Officials:

Municipal Affairs has been working collaboratively in recent years with industry representatives, professional assessors, and municipal partners to modernize Alberta's regulated property assessment framework through the Assessment Model Review (AMR). One important phase of this work has now been completed, and I am pleased to share policy updates that aim to simplify rules, reduce uncertainty, and improve consistency, transparency, and fairness across the system.

Most regulated property assessment models covering wells, pipelines, telecommunications systems, electric power systems, machinery and equipment, and railways, were last updated in 2005. As you may be aware, the last time the assessment models were reviewed in 2020, government opted not to proceed with proposed changes.

Based on a renewed engagement process designed by stakeholders, the AMR process re-launched in March 2024 with a review of the foundational policies that guide Alberta's regulated assessment system. These policy updates are a major milestone and set the stage for the next phase.

Key decisions include:

- standardizing assessment rates, where feasible, to make assessments more predictable;
- updating assessment models on a regular schedule to reflect changes in technology and construction practices;
- setting more consistent rules by clarifying when construction is considered finished for purposes of assessment, making sure actual construction costs are included with tightly-defined exclusions, and creating a provincial benchmark to fairly adjust labour-related construction costs in remote areas; and,
- introducing penalties for owners who do not provide required assessment information on time.

The rules will be effective for the 2027 tax year, and will apply to facilities built or expanded after that date. These rules will also be applied in the development of updated assessment models for each individual regulated property type as they are reviewed. Accordingly, we do not expect there to be significant assessment changes in 2027 and 2028 resulting from these policy changes.


.../2

Looking ahead, through the next phase of the AMR, we will continue to work with stakeholders to update the assessment models – the rules, rates and procedures for determining valuation – for individual regulated property types. These reviews will be followed by broad and direct engagement with municipalities and industry to consider the impacts of the new assessment models on revenue.

Your municipality will be directly engaged on the overall results of the AMR and the potential impacts of updated assessments. This is an upcoming phase of the AMR process; engagement will focus on implementation of these policy changes. The final decision by government on any changes to assessment models is expected to occur in late 2028.

Attached is a fact sheet summarizing the policy changes, and a frequently asked question document for your use. I look forward to continuing to work with you and your municipal associations on this important initiative.

Sincerely,



Dan Williams, ECA
Minister of Municipal Affairs

Attachment:

1. Fact sheet
2. Frequently Asked Questions

cc: Chief Administrative Officers

Assessment Model Review

Policy Updates – March 2026

Overview

Municipal Affairs is updating the policies that govern regulated property assessments in Alberta as part of the ongoing Assessment Model Review. The changes aim to simplify rules, reduce ambiguity, and improve consistency and fairness of assessments. These updated policies reflect the input of municipalities, industry, and professional assessors.

Clearer rules and standardized assessment practices will improve transparency and predictability, while helping reduce disputes and assessment appeals. The updated system balances the needs of municipalities and industry by applying consistent approaches across regulated property types.

Assessment Models

Clarifying the foundational policies governing the assessment system allows the Assessment Model Review to move to its next phase: updating assessment models to better align with current practices, infrastructure, and technology.

Assessment models are the rules and procedures that determine how each type of regulated property is valued for property taxation purposes. The models for most types of regulated property, including wells, pipelines, telecommunications systems, electric power systems, machinery and equipment, and railways, were last updated in 2005.

Key Changes

Standardization

Standardized rates will be prepared and used wherever feasible and these rates will be developed for new property types where they do not currently exist, such as solar installations, and for existing properties where there are typical configurations of multiple components, such as wellsites. If it is unfeasible to calculate a standardized rate, site-specific reported costs will continue to be used.

The modernization and expansion of standardized rates will improve the consistency and efficiency of assessments, while providing municipalities and property owners with greater predictability.

Assessment Rules for Construction Costs

Regulated assessment is based on construction costs, and these policy updates have clarified which construction costs are assessable.

Construction will be considered complete when physical construction ends, and the assessment will not include pre-construction expenditures or post-build commissioning costs.

Most actual construction costs will be included in the assessment, reflecting the owner's capital investment in the asset. Exclusions will be tightly defined, focusing on costs due to extraordinary events and mandatory safety requirements, for example.

A provincial benchmark will be created to fairly adjust labour-related construction costs in remote areas.

These changes reduce ambiguity and align assessments with actual costs. They clarify rules for stakeholders, reduce complaints, limit subjective claims, and improve comparability and equity across properties, including those in remote areas.

Depreciation

When updated assessment models are developed, they will continue to include both a ceiling and floor limit for depreciation of machinery and equipment under Schedule C of the assessment formula.

This incentivises up-front capital investment by industry and supports long-term revenue in later years for municipalities. It provides scope clarity for assessment model development, reducing stakeholder uncertainty.

Specific assessment models for mature oil and gas assets will be developed as part of the next phase of the model review. Depreciation curves and other factors will be updated to better reflect the characteristics of these assets.

Reporting Consequences

Assessed persons may receive an administrative penalty (fine) when mandatory reporting is not provided to an assessor within 60 days of a formal request.

In these cases, the property owner will also lose the ability to appeal the assessment to the Land and Property Rights Tribunal.

This will improve assessment accuracy and fairness, boost reporting and legislative compliance, and encourage proactive property owner disclosure.

Review Schedule

Following the current Assessment Model Review, models will be updated on a regular, predetermined schedule (e.g., one to two property types a year) with each property type reviewed on a five-year cycle.

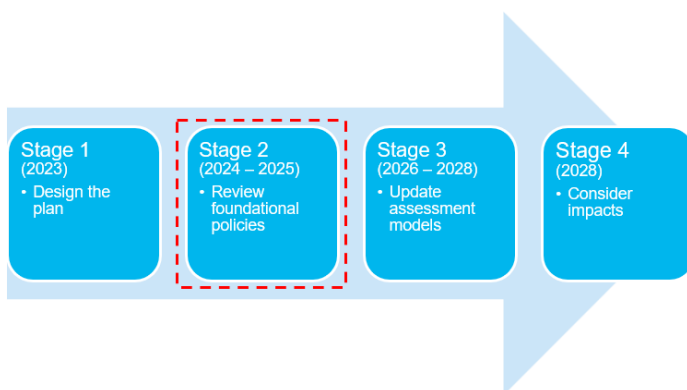
This change keeps assessment models current, captures modern technologies and construction practices, and reduces system shock resulting from delayed updates or overly broad changes.

Transition Rules

These policy changes will take effect on January 1, 2027, and will apply to new facilities assessed on a reported cost basis; assessments for existing major facilities will remain unchanged. The new rules will be applied to assessment models, including standardized rates, as they are updated in the next phase of the Assessment Model Review.

AMR Timeline

These changes mark the end of the policy review stage and move the Assessment Model Review forward into the next phase, which focuses on individual model reviews.



Next Steps

Updates to legislation and regulation to reflect these policy decisions are expected in spring 2026.

Municipal Affairs will work with industry, municipal and assessment stakeholders to begin reviews of the assessment models for individual regulated property types in 2026.

Resources

Stakeholders can follow the progress of the AMR on the at [Assessment Model Review engagement | Alberta.ca](https://www.alberta.ca/assessment-model-review-engagement)

Contact us

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

Frequently asked questions

Assessment Model Review – Policy Changes

Municipal Affairs is updating the rules that govern regulated property assessments in Alberta as part of the Assessment Model Review. These amendments reflect the input of municipalities, industry, and professional assessors, and aim to simplify rules, reduce ambiguity in interpretation and improve consistency, transparency, and fairness.

Why do assessment models need to be updated now?

Many regulated property types have changed substantially since the last major updates in 2005.

Construction methods, materials, and costs have evolved significantly, and models must reflect current industry practices.

New technologies in several sectors are not recognized or costed in existing models.

Modernizing the models improves fairness, consistency, and transparency in how industrial property is valued.

Updated models ensure clearer rules and valuations that better reflect how today's industrial assets are built and operated.

Which properties are expected to be impacted by the policy changes?

The policy changes are expected to impact regulated property, which includes telecommunications and cable, railways, electric power systems wells, pipelines, and machinery and equipment.

Can you outline the policy changes being implemented and what they are meant to address?

These changes are intended to modernize and reduce ambiguity by clarifying definitions, improving transparency, and aligning assessment rules with current practices.

Clarified rules will allow new assessment models to be developed for each regulated property type. Key policy changes that are being implemented include:

- standardizing assessment rates, where feasible, to make assessments more predictable.
- updating assessment models on a regular schedule to reflect changes in technology and construction practices.
- setting more consistent rules by clarifying when construction is considered finished for purposes of assessment, making sure actual construction costs are included, and creating a

provincial benchmark to fairly adjust labour related construction costs in remote areas; and

- introducing penalties for owners who do not provide required assessment information on time.

Who was consulted and how were they engaged before these policy changes were implemented?

Since 2022, Municipal Affairs has worked collaboratively with a Steering Committee of industry representatives, professional assessors, and municipal partners including Rural Municipalities of Alberta (RMA) and Alberta Municipalities, to modernize Alberta's regulated property assessment framework through the Assessment Model Review.

The recent policy updates reflect their contributions and aim to simplify rules, reduce uncertainty, and improve consistency, transparency, and fairness across the system.

How will these changes affect the tax burden for industry and municipalities?

The first stage of the Assessment Model Review was focused on modernizing the system's principles and foundational policies while providing directions to stakeholders on how the assessment system will function ahead of the next stage.

The updated rules will be effective for the 2027 tax year and will apply to facilities built or expanded after that date, as well as to the assessment models for individual regulated property types as they are developed.

Municipal Affairs does not expect significant assessment changes in the 2027 and 2028 tax years resulting from these policy changes.

How will the transition to new rules work?

The updated rules will be effective for the 2027 tax year and will apply to facilities built or expanded after that date, as well as to the assessment models for individual regulated property types as they are developed.

This avoids retroactive changes and provides a predictable transition for property owners.

What are the next steps following these policy changes?

Over the next few years, Municipal Affairs will continue to work with stakeholders to update the assessment models – the rules and procedures for determining the valuation – for individual regulated property types.

These reviews will be followed by broad and direct engagement with municipalities and industry to consider the impacts of the new assessment models on revenue.

The final decision by government on implementation of any changes to assessment models is expected to occur in late 2028.

Why does Alberta use a regulated assessment standard based on construction costs instead of market value standard like residential assessments?

Alberta uses a regulated assessment standard to ensure uniformity and equity across municipalities, especially for complex industrial properties where comparable market data is limited or unreliable.

The cost-based approach avoids market fluctuations and provides a stable valuation for municipalities and property owners and reduces the risk of sudden shifts in property values.

March 20, 2026

RE: Update to Hotel Cancellation Policies

Dear Members,

We want to take a moment to speak openly with you about an important update to our convention hotel booking policy, and why it matters to all of us.

As you know, securing hotel room blocks is a critical part of hosting successful meetings and conferences. When we contract hotel rooms at discounted rates on behalf of our members, we make a financial commitment to the hotel based on anticipated attendance. This allows us to negotiate better rates, concessions credits for the association, and create a smooth experience for everyone.

However, over the past several events, we have seen a consistent pattern of last-minute room cancellations. While individual cancellations often feel inconsequential, collectively they create a real financial risk for the association. When rooms are released too close to the event date, hotels are often unable to resell them and the association may be held responsible financially for **attrition damages**, which are essentially penalties for unused rooms.

These charges are not absorbed by the hotel; they are billed directly to the association. Over time, this exposure can significantly impact our budget, limit future negotiating power, and ultimately affect registration costs, programming, and the quality of future events.

Our New 30-Day Cancellation Policy

To help protect the long-term health of the association and ensure we can continue delivering high-quality meetings, we are implementing a **30-day hotel room cancellation policy**, effective fall 2026.

- Reservations cancelled **more than 30 days prior** to arrival may be cancelled without penalty.
- Reservations cancelled **within 30 days** of arrival will be subject to the hotel's cancellation terms and may not be refundable. Any funds collected by the hotel on your cancelled rooms applies as a credit towards any pending attrition penalties owing by RMA.

This policy is not intended to be punitive. Rather, it reflects the point at which the association becomes financially committed to the hotel and is no longer able to reduce its risk.

A Shared Responsibility

We recognize that plans change, and we deeply appreciate the trust and engagement you bring to our meetings. This policy is about aligning our collective actions with the commitments made on behalf of the entire membership.

By finalizing travel plans earlier, working closely with your county or local chapter to more accurately forecast how many rooms will truly be needed, and releasing unneeded rooms before the 30-day window, you are directly helping:

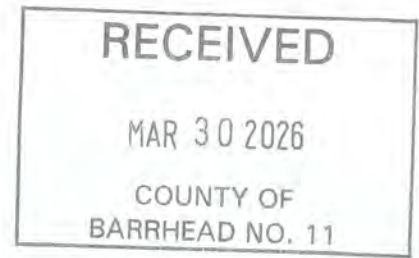
- Protect the association from unexpected financial liability
- Preserve our ability to negotiate favourable rates in the future
- Ensure continued investment in the programs and experiences you value

We are grateful for your understanding and partnership as we take this important step to safeguard our shared resources. If you have questions, our team is always happy to help.

Warm regards,



Tasha Blumenthal
Chief Relations Officer
Mobile: 780-716-5190
tasha@rmalberta.com



Regional Companies to Share Forestry Plans at Virtual Open Houses

This spring, Blue Ridge Lumber (A Division West Fraser Alberta Wood Products Ltd.) along with forest companies ANC Timber (Alberta Newsprint Company), and Canfor will be hosting a “joint open house”, to share forestry operating plans for the year ahead. These events provide the general public and stakeholders with the opportunity to review each company’s planned activities in road development, harvesting, hauling, reforestation and herbicide treatment for the current forestry year. Public stakeholder input is gathered and utilized to influence operations where site specific concerns are identified such as trails, camping areas, recreation areas etc.

Dates and locations are as follows:

May 4th – Fox Creek

Fox Creek Multi-Plex – 4:00PM - 8:00PM Flex Room
102 Kaybob Dr. Fox Creek, Alberta

May 5th - Whitecourt

Allan & Jean Millar Center – 4:00PM - 8:00PM Meeting Room
58 Sunset Blvd

May 6th - Edson

Galloway Station Museum – 4:00PM – 8:00 PM Board Room
223- 55th Street Edson, Alberta

Tea & Coffee provided

May 7th – Swan Hills

Keyano Center – 4:00PM – 8:00PM Meeting Room
5632 Main St. Swan Hills

We will have a variety of plans available for review including: Annual Operating Plans for 2026-2027 season; Company Reforestation Plans; and Herbicide Treatment Plans.

If unable to attend, you are welcome to visit the websites below to view each companies upcoming forest activities. .

Blue Ridge Lumber (A Division West Fraser Alberta Wood Products Ltd.) -

<https://www.westfraser.com/responsibility/forest-management/public-involvement/blue-ridge-lumber>

<https://www.westfraser.com/sustainability/sustainable-forestry/public-involvement/alberta/blue-ridge-lumber>

Alberta Newsprint Company (ANC) - ~~alberta-newsprint-dot-com-slash-woodlands~~

<https://www.albertanewsprint.com/woodlands/>

Canfor Forest Products – <https://canfor.com>



Misty Ridge Ski Hill

Date
Feb 18, 2026

Meeting Minutes

Attendance: Daniella, Mike, Damon, Matthew, Dee, Phil, Shelley, Brad, Gary

Call to Order: Matthew called the meeting to order at 7:32 pm

Approval of Agenda: Mike approved agenda, Shelley seconded. AIF.

Approval of Minutes: Dee wanted to amend the spelling of "Emiratization" in the treasurer report to "amortization". Mike seconds. AIF.

Secretary Report: Lesson booking is starting to slow down. Leah has finished her level 1 course, so Daniella will try to get her some lessons yet this year.

Treasurer Report: general account: \$302, 347.22, casino account: \$21, 587.31. So far, just through what has been run through the Square system, we have brought in \$65, 267. This does not include the e-transfers, cheques or school bookings.

Operator's report: We have a school coming Friday, grooming will get done tomorrow (Thursday). Damon is resigning from his position, with March 8 being his last day.

Old Business:

-grants: Daniella applied for the BASF grant through McEwen's. If chosen by their committee, it goes to a vote to the public, so if that happens, Daniella will put it out on social media for everyone to vote for us. Find out end of March. Can get up to \$25, 000. Co-op grant – still no new information on the change.

-quad blade: Shelley hasn't heard back from NeerAlta, will reach out again.

-leaky roof: Gunz n Hoses was out to steam off the roof a few weeks ago. We need to keep the roof clear of snow so it doesn't cause an ice jam again. Damon will shovel off the newest snowfall. Plan is to reinsulate this spring and fix the problem spots.

-snowcat and repairs: we need new cleats (cost is \$200-350/cleat). The tiller teeth are wore right out too. Damon will get an updated quote on tracks, cleats and belting, as well as inquire about a new groomer.

-Parsons Auction: we got approx. \$141 for the old ski equipment, and \$260 for the old vending machine.

New Business:

-School bookings: Feb 20: we have enough staff/volunteers and instructors.


-Feb 27: homeschool groups (40-50 people): Damon unable to work, we will ask Hunter. No instructors available. Parents are responsible for making sure their child is skilled enough for the big hill. Daniella can pull T's. Sarina and Margaret available to work.

-Mar 3: Barrhead Grade 9s (80 people): we have instructors. Damon unable to work. We have enough volunteers that day

-Mar 5: Fort Assiniboine (75-85 people): Damon available to work. Still need more volunteers for this day. We will keep asking around.

-wax kit: we need a new kit for the hill so staff can wax during slow days. Brad will look into it and send link to Shelley so she can purchase.

-new first aid kit: we need a new first aid kit as well. Dee will ask the first aid instructor, Wayne.

	<h2>Misty Ridge Ski Hill</h2>	
		Date Feb 18, 2026
Meeting Minutes		

-Fuel tank: text communication from Jan 31, 2026: Brad motions we buy a new fuel tank for the bottom of the hill. Matthew seconds. AIF. Brad has gathered options and ordered one.

-Family Day: Unsure of total numbers yet, but it went well! The chalet was full. Breakfast and lunch went well. We do have some breakfast food leftover. Daniella will return the unopened bag of pancake mix, but the rest we cannot return. We will have another breakfast close to end of season to use it up. Daniella will post about the event and thank our sponsors.

Next Meeting Date: March 25, 2026 @ 7:30 pm.

Adjournment: Matthew adjourns at 8:08 pm.

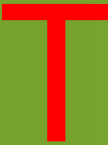
Feb 18, 2026 In camera meeting at 8:15 pm:

-County Agreement: The board met with Deb over zoom on Feb 11 to discuss the draft agreement. Daniella motions we accept the updated agreement between the County and Misty Ridge as presented. Shelley Seconds. AIF. Motion carried. Matthew will let Debbie know we have accepted it.

-investing Camp Creek money: Dee looked into this with Sunlife. Matthew made a motion that Dee be the signer for this. Daniella seconds, AIF.

Text communication from Feb 11, 2026: Daniella motioned we reimburse Leah Kalmbach for her Level 1 Instructor course with the conditions that she does lessons at Misty Ridge for 2 years. Brad Seconds. AIF.

Text communication from Feb 13, 2026: the snow cat track belt split. County came out Friday morning, and were able to splice a piece of belting together to get it working again. Some of the cleats were broke in half, and some were missing. The county took some of the cleats to see if they could weld them together. This is a temporary fix and we need to find a long term solution.



NRCB | Natural Resources
Conservation Board

Barrhead County Presentation

April 7, 2026

Sean Royer, CEO

AOPA Act & Regulations

- **AOPA came into effect in 2002**
- **To ensure consistency of CFO permitting and regulation**



Province of Alberta

AGRICULTURAL OPERATION PRACTICES ACT

Revised Statutes of Alberta 2000
Chapter A-7

Current as of June 23, 2025

Office Consolidation

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Approvals

Larger CFOs with livestock numbers greater than number in Matters Reg schedule 2 (column 3)

Registrations

Smaller CFOs with livestock numbers in Matters Reg schedule 2 (column 2)

Authorizations

For manure collection areas (MCA) or manure storage facilities (MSF) with no change in livestock numbers

Three broad requirement categories

- Land use provisions
- Technical (AOPA requirements)
- Permits may be required from other agencies



Municipalities are a key part of the permitting process:

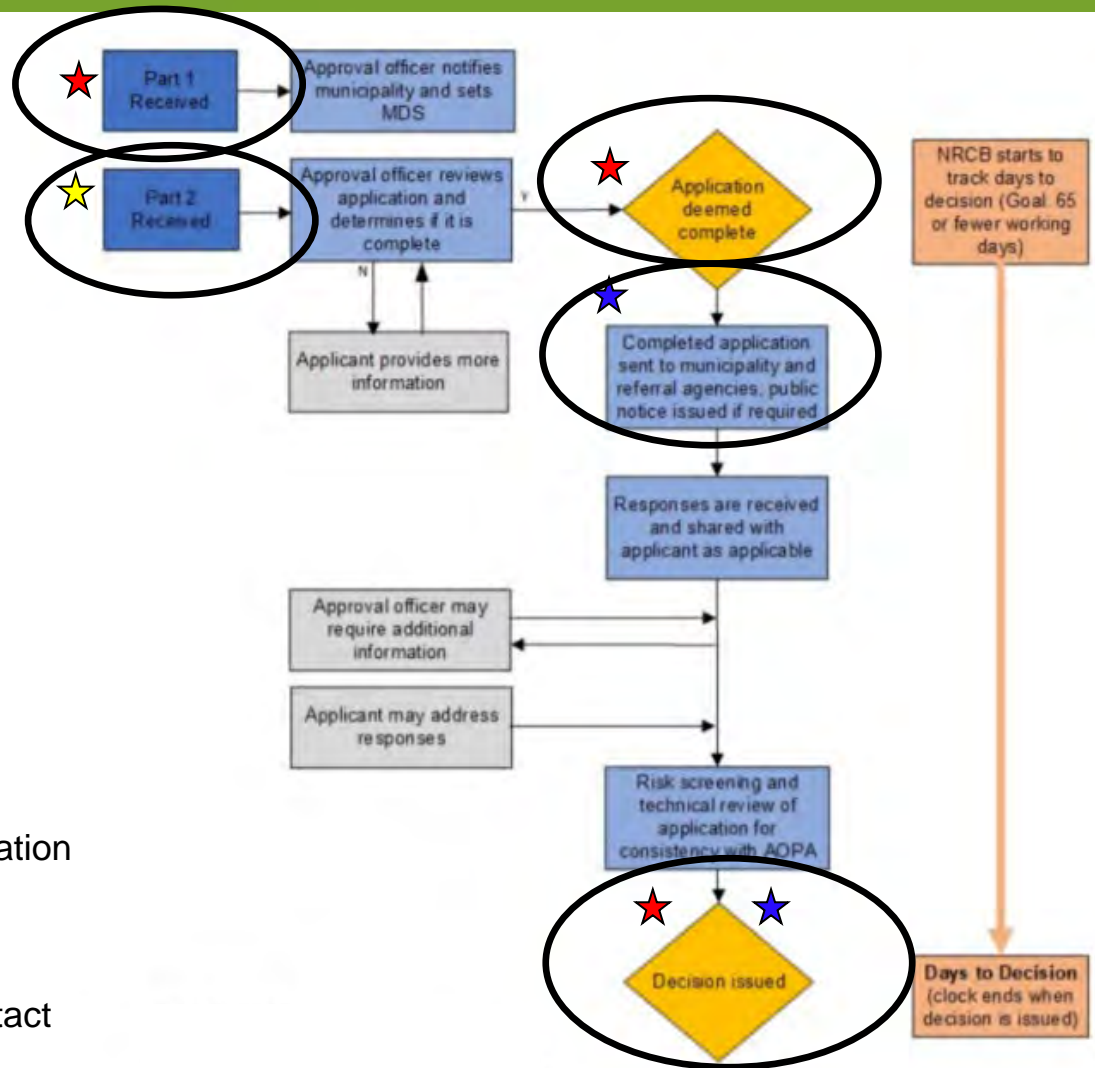
- **Responsible for land use planning** (Municipal Development Plans and Intermunicipal Development Plans)
- Considered a **Directly Affected Party** on **ALL** applications



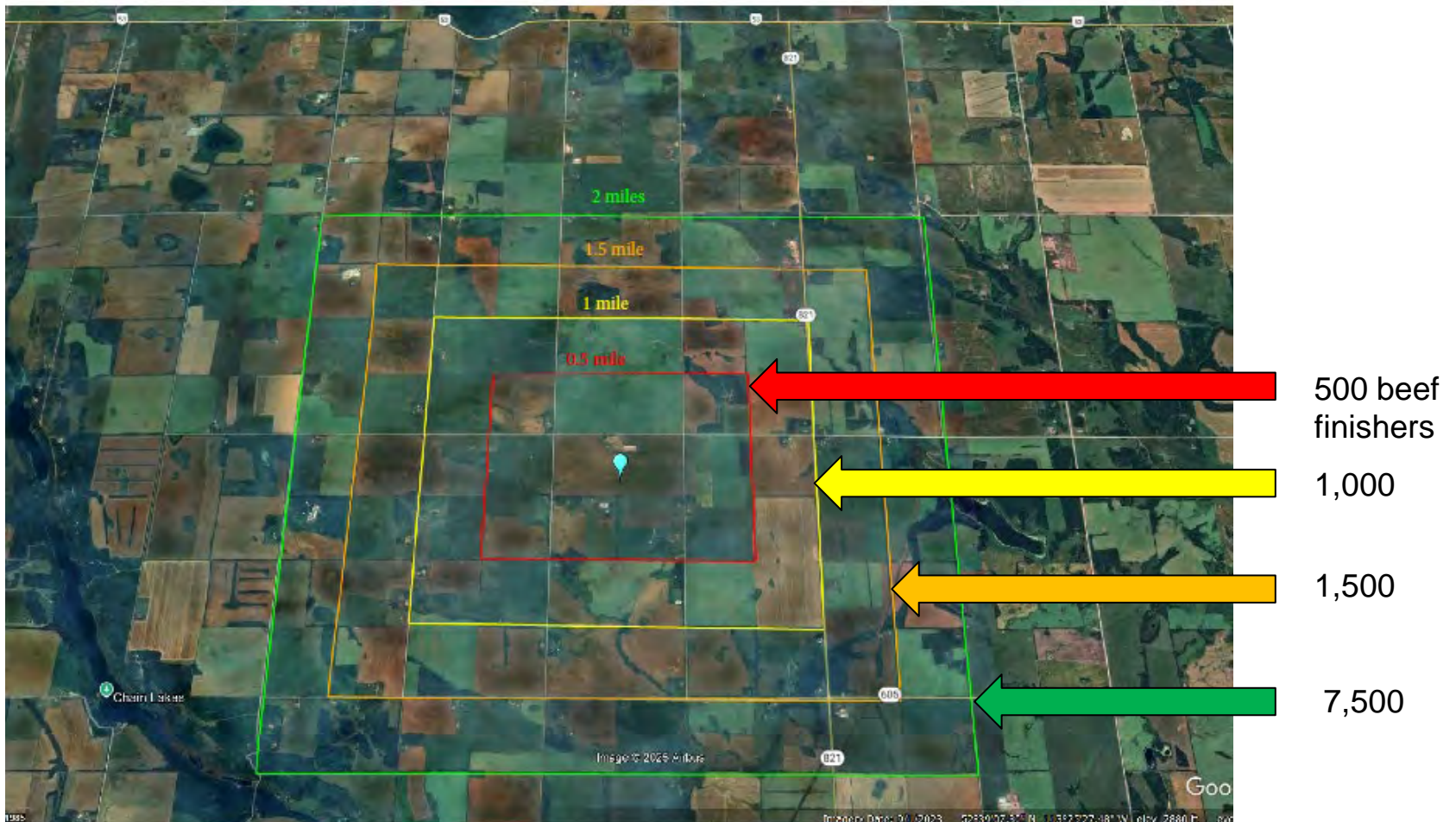
Municipal involvement in the AOPA application process

Multiple interactions with municipalities throughout the permitting process

- ★ Municipal notification
- ★ Opportunity to respond
- ★ Provision of contact information



Distances for notification letters



Notification letters

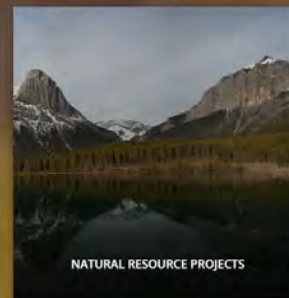


Posted on NRCB website

Balanced decision making in the public interest

The Natural Resources Conservation Board is responsible for reviews of proposed major natural resource projects, and for the regulation of confined feeding operations in Alberta.

[Learn More](#)



24 HR COMPLAINT/REPORTING LINE 1-866-383-6722

[File a Complaint](#)

Notice in newspapers

Notice of Application Confined Feeding Operation

DB Farms Ltd. have filed Application BA24015 with the Natural Resources Conservation Board (NRCB) to obtain an Approval to expand an existing confined feeding operation (CFO) on the SW 33-57-7 W4M in the County of St. Paul, Alberta. The application is to increase from 2,500 to 5,000 beef backgrounders. This will bring the total permitted livestock at this CFO to 5,000 beef backgrounders.

The NRCB will also determine the grandfathered status of the CFO. The NRCB invites you to provide input on the CFO's livestock type, livestock capacity, and facilities as they existed on or around January 1, 2002. DB Farms Ltd. has stated that its grandfathered livestock capacity is 2,500 beef backgrounders.

Filing a Response

Any person who is directly affected by the application and the grandfathering determination may

News & Notices

[SEE ALL NEWS](#)

Amendments to
Agricultural Operation
Practices Act: updated
resources

Confined Feeding Operation Notice of Applications

Notice of approval and registration applications that have been deemed complete will remain posted until a decision is issued.

[VIEW NOTICE OF APPLICATIONS](#)

Minimum Distance Separation

A means to mitigate nuisance impacts of CFOs

- Measured on the date the Part 1 application is received by the NRCB
- Based on the number of livestock and type of manure at a CFO or MSF
- Measured from the closest point of the CFO to the nearest outside wall of a neighbouring **residence**



Category 1: residences on land zoned for agricultural purposes

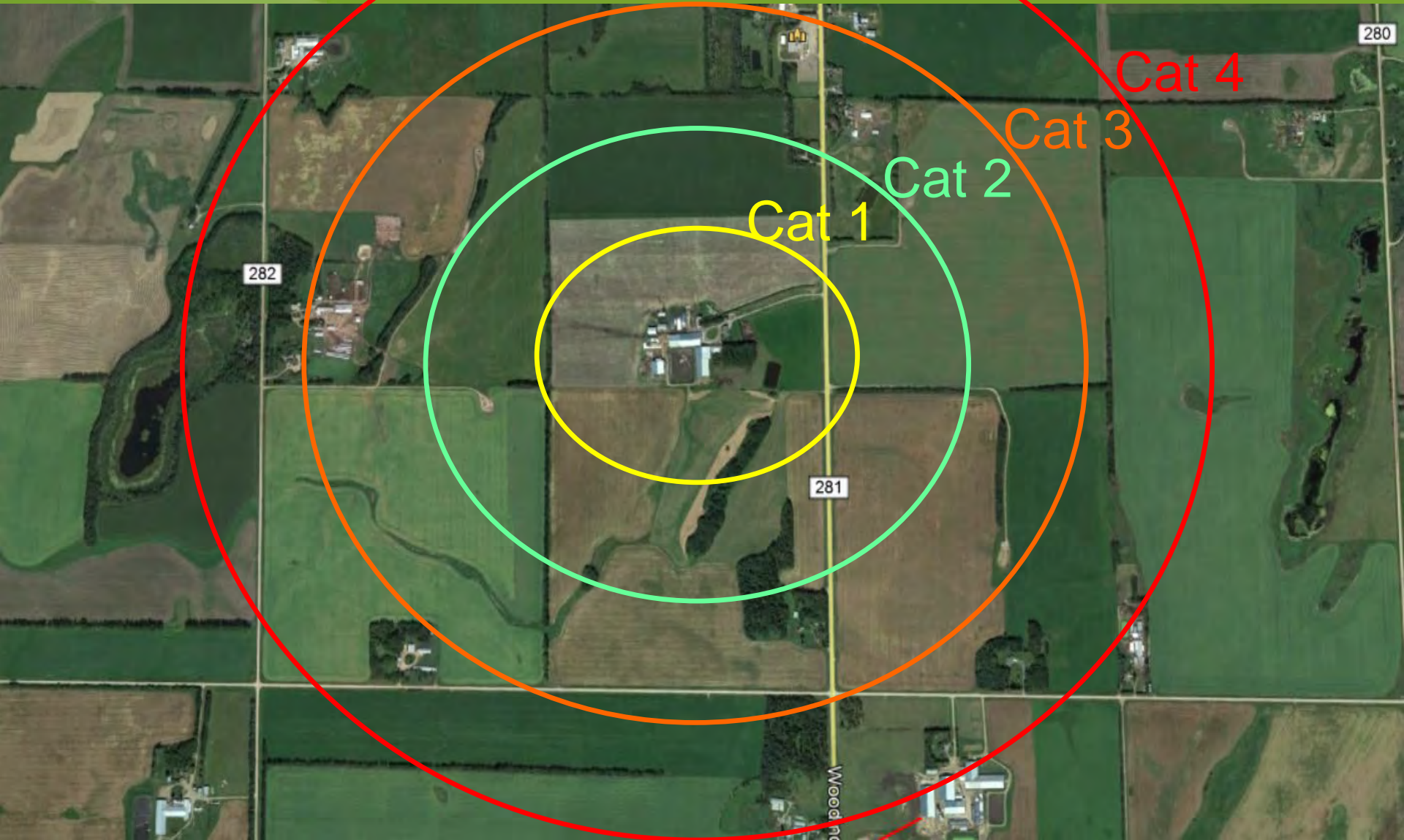
Category 2: residences on land zoned for non-agricultural use

Category 3: residences on land zoned for high use recreational or commercial purposes

Category 4: residences on land zoned for large-scale country residential, rural hamlet, village, town or city



MDS Categories



What MDS does not cover



MDS is **NOT** measured from:

- **Land which does not have a residence on it**
- **Schools**
- **Community halls**
- **Recreational facilities**
- **Shops/businesses, etc.**

(MDS **only** measured to *residences*)

Approval Officers must DENY application if inconsistent with MDP & IDP land use provisions

NRCB Board has discretion to approve application despite an inconsistency with an MDP or IDP land use provision through a review hearing process

MDP & IDP Land Use Provisions should include clearly defined:

- ❖ planning requirements,
 - setbacks (including noting where they are measured from)
 - Identifying where CFOs are / are not allowed to develop (including plans / maps)

When a Board review centres around consistency with an MDP or IDP the Board considers:

- The rationale for establishing the relevant provision(s)
- Whether there is a direct link between the planning objectives and the establishment of the CFO exclusion zone, and
- Whether the MDP is in conflict with the AOPA technical requirements

Water licensing:

- Responsibility of Alberta Environment and Protected Areas (EPA) under *Water Act*
- CFO applications referred to EPA
- Water licensing information and declarations included in CFO application forms (*Applicants must complete*)

Road use:

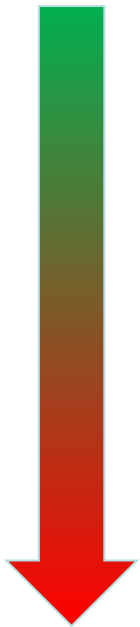
- We rely on municipalities to enforce their own road usage
- We notify Alberta Transportation when applicable
- NRCB has limitations in considering roads in a permit decision



- For CFO operations that existed prior to 2002
- Operators can request a formal Grandfathering determination

Enforcement Principles

- Uses a series of escalating steps:



- Voluntary compliance (work with operators to achieve compliance)
- Verbal directives
- Written compliance directives
- Enforcement orders / Emergency orders
- Court orders
- Prosecution

Inspectors follow up on:

1. Complaints

- Have a 24-hour Toll Free Reporting Number **(1-866-383-6722)**
- Can be submitted through website
- Coordinate with other agencies as required

2. Permit conditions

3. Conduct post construction inspections

4. Conduct compliance program inspections

Manure spreading regulations apply to **ALL** livestock operations in Alberta (*not just CFOs*).

The regulations include requirements for:

- Manure incorporation
- Setbacks (residences, wells, waterbodies)
- Nutrient loading (Nitrogen and Salinity)
- Soil testing (if over 500 tonnes)
- Record keeping

Municipal involvement in the Policy Advisory Group



Multi-stakeholder advisory body to discuss concerns, issues, emerging trends.



Provides advice to the NRCB on development of policy and programs to support AOPA objectives



Includes: RMA and Alberta Municipalities, all livestock sectors, environmental non-government organizations

Fact Sheets and Technical Guides

Permitting Process and other Fact Sheets, Technical Guides, and Calculators are available on the NRCB website:

www.nrcb.ca



Questions





**COUNTY OF BARRHEAD NO. 11
PUBLIC HEARING (RECONVENED):**

**Bylaw 2-2026 – Amending Land Use Bylaw 4-2024
April 7, 2026 1:00 PM – County of Barrhead Council
Chambers**



1. CALL PUBLIC HEARING TO ORDER

Deputy Reeve for the County of Barrhead **RECONVENES** the Public Hearing for LUB 4-2024 by calling the Public Hearing to order

2. INTRODUCTIONS

Deputy Reeve welcomes everyone and invites Council, Administration and the Applicant (Axiom Oil & Gas) to introduce themselves

3. PURPOSE OF PUBLIC HEARING

Deputy Reeve reminds everyone how the Public Hearing will proceed.

4. BACKGROUND INFORMATION ON THE BYLAW

Deputy Reeve asks Administration to provide a brief overview and summary of the proposed bylaw amendment and advises Council members that they may ask clarifying questions of Administration.

Deputy Reeve asks the Applicant if there is any information they would like to provide.

5. PRESENTATIONS

Deputy Reeve invites registered public members attending in person to share their comments regarding the proposed bylaw amendment followed by registered public members attending electronically.

Deputy Reeve invites members of the public that have not registered to share their comments regarding the proposed bylaw amendment

All public members speaking are required to provide their name and are given **5 minutes**.

Public members that spoke at the Public Hearing that began on February 3, 2026, are not permitted to speak again as this is simply a continuation of the Public Hearing from February 3, 2026, as the hearing was only recessed not closed. If the Public Hearing had been closed on February 3, 2026, no further input could be received by Council.

Deputy Reeves advises Council members that after each speaker they may ask clarifying questions of the speaker or Administration.

6. CORRESPONDENCE

Deputy Reeve reminds Council of the written submission that was received and provided in the Council Agenda Package.

Deputy Reeve asks Administration to read into the record any written submissions received after posting the Council Agenda Package.

7. RESPONSE

Deputy Reeve asks Administration and the Applicant if they wish to provide any further comments on any of the information provided in the verbal presentations or written submissions.

8. CLOSING REMARKS

Deputy Reeve asks Council if they have any final questions of Administration or the Applicant.

Deputy Reeve thanks everyone for their attendance and participation.

9. CLOSE/RECESS PUBLIC HEARING

Deputy Reeve asks Council if they are satisfied that the information received enables them to discuss and decide on Bylaw 2-2026 at a future Council meeting.

If Council wishes to obtain more input, the Public Hearing is further recessed, otherwise, the Public Hearing is Closed, and no further written or verbal feedback can be received.

Deputy Reeve declares Public Hearing closed or recessed to a future date and time.

10. WHAT NEXT?

Public members either leave or disconnect from the Public Hearing. Public members attending in person may stay if there are additional items remaining on the Council agenda.



COUNTY OF BARRHEAD NO. 11

Province of Alberta

BYLAW NO. 2-2026

Amending Land Use Bylaw No. 4-2024

Page 1 of 1

A Bylaw of the County of Barrhead No. 11, in the Province of Alberta, to amend the Land Use Bylaw No. 4-2024.

WHEREAS, the *Municipal Government Act*, of the Revised Statutes of Alberta 2000, and amendments thereto, authorizes the Council to establish and amend a Land Use Bylaw, and

WHEREAS, Council deems it necessary and desirable to amend the Land Use Bylaw to add “Data Processing Facility” as a Discretionary Use in the Agricultural Land Use District;

NOW THEREFORE, the Council of the County of Barrhead No. 11, in the Province of Alberta, duly assembled enacts as follows:

1. That the Land Use Bylaw of the County of Barrhead No. 11, Bylaw 4-2024, be amended as follows:
 - a) In Section 12. Agricultural Land Use District (AG), subsection 12.3 Discretionary Uses, add “Data Processing Facility” to the list of discretionary uses.
2. 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.
3. This bylaw comes into force upon third and final reading and signing in accordance with the *Municipal Government Act*.

FIRST READING GIVEN the 6th day of January 2026.

SECOND READING GIVEN the _____ day of _____ 2026.

THIRD READING GIVEN the _____ day of _____ 2026.

Reeve

Seal

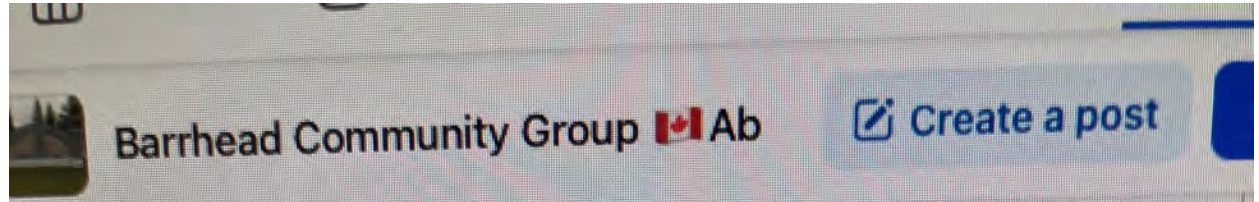
County CAO

ADVERTISED IN THE BARRHEAD LEADER ON:

- JANUARY 20 & 27, 2026
- MARCH 24 & 31, 2026

PUBLIC HEARING HELD ON FEBRUARY 3, 2026

RECESSED UNTIL APRIL 7, 2026



This will have a biological impact to many people that share the grid with the data centers. The incidence of Tinnitus (ringing in the ears and what sounds like a sea of crickets in your ears) will skyrocket. People with Diabetes will see their blood sugar control to be more problematic. Their home and the general area will be unlivable and will increase dramatically. This invisible noise will be on every wire in the home and will radiate 6 feet into the room. No wall will be protection from this. Most rooms in a house are typically 12 feet wide. So, there is no safe place to sit or stand in your home.

Here is what your typical home has today from the existing grid. This is typical of most homes. The examples provided here are from an unoccupied home, with no appliances, TV's or other switch mode powered devices.

The Blue waveform is your baseline 60 Hz power signal, the RED waveform is what is injected by noise on the grid coming from Smart Meters and other devices that are inside every digital device in a home. Such as TV sets, Alexa, WIFI, Microwave ovens, and anything that has a digital display. All these devices contribute to this noise profile.

What most people fail to think about the grid is that the power coming into a home is from a shared source, So, it is like everyone is on the same power strip, if you put just one very noisy generating source on that power strip everyone sharing that power strip gets the entire load of high noise. It is not separated by your neighbors it is joined together with your neighbors. Your home is not an island.

Voltage View

The Lightning Arrester
Here is another piece of electrical grid equipment that is adding current to our homes (usurping our wing): the Lightning Arrester or L.A. in the figure below.¹⁵
Follow the thick black line from the Lightning Arrester on the left, to the neutral, which then connects to the home's service entrance panel and to the home's grounding system.

FOR A 10-MILE RADIUS FROM DATA CENTERS, YOU ARE SCREWED.

The utility Company and the Data Centers hate You! The people in a 10-mile radius are screwed.

Data Centers

Hi data

My name is Robert Workman. I live in Wentzville, MO.

I am a Certified Building Biologist, EMRS Specialist, and have over 200 hours working with electrical engineers in electrical measurement with advanced Spectrum Analyzers, and Oscilloscopes. In other words, I can see the electrical pollution caused by Non-Linear Loads also called switch mode power supplies in the data centers. There is a Switch Mode Power supply in every server in a data center. Multiply this RED waveform by 3,000 times and the impact will be enormous. We are all concerned of the impact of these Mega Data Centers for water and power, these are very physical things we can see but this impact of added electrical noise to the grid is never discussed. It is because you cannot readily see this without expensive instruments most homeowners do not have. This will have a biological impact to many people that share the grid with the data centers. The incidence of Tinnitus (ringing in the ears and what sounds like a sea of crickets in your ears) will skyrocket. People with Diabetes will see their blood sugar control to be more problematic. Their home and the general area will be unlivable and will increase dramatically. This invisible noise will be on every wire in the home and will radiate 6 feet into the room. No wall will be protection from this. Most rooms in a house are typically 12 feet wide. So, there is no safe place to sit or stand in your home. Here is what your typical home has today from the existing grid. This is typical of most homes. The examples provided here are from an unoccupied home, with no appliances, TV's or other switch mode

8,858