

1.0 CALL TO ORDER

(Recess & Convene MPC Meeting)

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

[Schedule A](#)

4.0 ACTION ITEMS:**4.1 SCHEDULING RECONVENED PUBLIC HEARING FOR PROPOSED LAND USE BYLAW AMENDMENT APPLICATION – DATA PROCESSING FACILITIES – AXIOM OIL & GAS INC.**

Administration recommends that Council set the continuance of the Public Hearing for Bylaw 02-2026, amending Land Use Bylaw 4-2024 for April 7, 2026, at 1:00 pm in the County of Barrhead Council Chambers.

[Schedule B](#)

4.2 POLICY PS-016 CPO RIDE ALONG PROGRAM

Administration recommends that Council approve Policy PS-016 CPO Ride Along Program and rescind Policy 26.13 Community Ride-Along & Police Familiarization.

[Schedule C](#)

4.3 ASSESSMENT REVIEW BOARD (ARB) OFFICIALS APPOINTMENT – CAPITAL REGION ASSESSMENT SERVICES COMMISSION (CRASC)

Administration recommends that:

1. Council appoint Raymond Ralph as ARB Chairman of the County of Barrhead Local ARB & Composite ARB for a 1-year term to expire December 31, 2026 with remuneration to be paid as specified by CRASC.
2. Council appoint Gerryl Amorin as ARB Clerk of the County of Barrhead Local ARB & Composite ARB for a 1-year term to expire December 31, 2026 with remuneration to be paid as specified by CRASC.
3. Council appoint the following Certified Panelists as Members of the County of Barrhead Local ARB and Composite ARB for a 1-year term to expire December 31, 2026 with remuneration to be paid as specified by CRASC:

Darlene Chartrand; Richard Knowles; Raymond Ralph; Sheryl Exley;
Marcel LeBlanc; Tina Groszko; Roland Merkosky

[Schedule D](#)

4.4 2026 TRUCK REPLACEMENT PURCHASE – CAPITAL BUDGET

Administration recommends that Council approve the purchase of a 2026 Dodge Ram 2500 crew cab 4x4 truck (as per specifications) from Stephani Motors at a price of \$68,476.00 plus GST and applicable fees.

[Schedule E](#)

4.5 RUBBER TIRE BACKHOE PURCHASE

Administration recommends that:

Council directs Administration to purchase a 2026 Caterpillar 420 from Finning Canada Ltd. with an 84 month/4,000 hour warranty for the price of \$220,430.

And further, to trade-in Unit #301 to Finning Canada Ltd. For the price of \$47,000 at the time of the new machine delivery.

[Schedule F](#)

4.6 SCHEDULING OF COUNCIL MEETINGS (POSTPONED FROM FEBRUARY 3, 2026)

Administration recommends that Council discuss options for scheduling Regular Council meetings and provide direction to Administration.

[Schedule G](#)

4.7 RECORDS MANAGEMENT BYLAW (BYLAW 3-2026)

Administration recommends that Council consider 3 readings of the Records Management Bylaw No. 3-2026.

[Schedule H](#)

4.8 2025 YEAR END

Administration recommends that Council approves the year-end financial reports as presented and subject to audit adjustments and year end finalizations.

[Schedule I](#)

5.0 REPORTS

5.1 COUNTY MANAGER REPORT

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

- Resolution Tracking List

[Schedule J](#)

5.2 ANNUAL ENFORCEMENT SERVICES REPORT

Administration recommends that Council accept the Community Peace Officer report for 2025 for information.

[Schedule K](#)

5.3 PUBLIC WORKS REPORT

(10:00 a.m.)

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

[Schedule L](#)

5.4 COUNCILLOR REPORTS

[Schedule M](#)

6.0 INFORMATION ITEMS

6.1 Letter Town of Barrhead to FCSS Board RE: Response to Reduction of Elected Rep – Dated February 4, 2026

[Schedule N](#)

6.2 Emerging Trends in Municipal Law – Data Centres & Power Plants: Municipal Ramifications; Brownlee LLP – February 12, 2026

[Schedule O](#)

8.0 ADJOURNMENT

REGULAR MEETING OF COUNCIL - HELD FEBRUARY 3, 2026

Regular Meeting of the Council of the County of Barrhead No. 11 held February 3, 2026, was called to order by Deputy Reeve Preugschas at 9:01 a.m.

PRESENT

Reeve Erik Munck (joined at 9:02 a.m. and departed
at 1:10 p.m.)
Councillor Ray Crisler
Councillor Bill Chapman
Councillor Lorrie Jespersen
Councillor Chais Ellwein
Deputy Reeve Walter Preugschas
Councillor Tyson Bergsma

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

STAFF

Debbie Oyarzun, County Manager
Pam Dodds, Executive Assistant
Layne Mullen, Development Officer
Ken Hove, Director of Infrastructure
Travis Wierenga, Public Works Manager

Tamara Molzahn, Director Corp. Services
Dawn Fedorvich, Director Rural Dev.
Tara Troock, Development Municipal Clerk
Adam Vanderwekken, Communications
Coordinator

ATTENDEES

Daniel van Heyst, Seth Olthius, and Eldon Wierenga - Neerlandia Sports Committee
Fire Chief Hove – Barrhead Regional Fire Services
Public Attendees in person and on-line for Public Hearing

Town and Country Newspaper – Daniel Janson

RECESS

Reeve Munck recessed the meeting at 9:02 a.m.

Reeve Munck reconvened the meeting at 9:39 a.m.

APPROVAL OF AGENDA

- 2026-023 Moved by Councillor Bergsma that the agenda be approved as presented.
Carried Unanimously.

MINUTES OF REGULAR MEETING HELD JANUARY 6, 2026

- 2026-024 Moved by Councillor Ellwein that the minutes of the Regular Meeting of Council held January 6, 2026, be approved as circulated.
Carried Unanimously.

2026 LOADER REPLACEMENT PURCHASE

- 2026-025 Moved by Councillor Jespersen that Council directs Administration to purchase a 2026 John Deere 744P from Brandt Tractor Ltd. with an 84 month/5,000 hour warranty for the price of \$620,000 and to trade-in Unit #303 to Brandt Tractor Ltd. for the price of \$86,000 at the time of the new machine delivery.
Carried Unanimously.

PUBLIC WORKS REPORT

- Ken Hove, Director of Infrastructure, and Travis Wierenga, Public Works Manager, reviewed the written report for Public Works & Utilities and answered questions from Council.
- 2026-026 Moved by Councillor Bergsma that Council accepts the Public Works report for information.
Carried Unanimously.

Tamara Molzahn joined the meeting at 10:02 a.m.

REGULAR MEETING OF COUNCIL - HELD FEBRUARY 3, 2026

2025 PROJECT DASHBOARD

2026-027 Moved by Deputy Reeve Preugschas to accept the Capital & Operational Dashboards as at December 31, 2025, for information.

Carried Unanimously.

2026-028 Moved by Councillor Ellwein to approve the additional funding sources for the 2025 capital projects as presented.

Carried Unanimously.

Ken Hove, Travis Wierenga, and Dawn Fedorvich departed the meeting at 10:28 a.m.

DIRECTOR OF CORPORATE SERVICES REPORT

2026-029 Moved by Councillor Crisler to accept the following Director of Corporate Services reports for information:

- Payments Issued for the month of December 2025
- Elected Official Remuneration Report as of December 31, 2025

Carried Unanimously.

Tamara Molzahn departed the meeting at 10:32 a.m.

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

2026-030 Moved by Councillor Chapman that Council table the discussion until later in the meeting.

Carried Unanimously.

RECESS

Reeve Munck recessed the meeting at 10:56 a.m.

Reeve Munck reconvened the meeting at 11:01 a.m.

Dawn Fedorvich rejoined the meeting at 11:01 a.m.

DELEGATION – NEERLANDIA SPORTS COMMITTEE

Daniel van Heyst, Seth Olthius, and Eldon Wierenga representing the Neerlandia Sports Committee (NSC) met with Council and discussed the need of having a covered arena in the community of Neerlandia for public use. The NSC is requesting funding to assist with the arena roof project.

2026-031 Moved by Councillor Bergsma that Council accept for information the request for funding from Neerlandia Sports Committee for their arena roof project.

Carried Unanimously.

Council thanked the Neerlandia Sports Committee for their presentation, and they departed the meeting at 11:33 a.m.

DELEGATION – BARRHEAD REGIONAL FIRE SERVICES

Fire Chief Gary Hove met with Council to present the quarterly and annual reports and answered questions from Council.

2026-032 Moved by Councillor Chapman that Council accepts the report from Chief Hove, BRFS, for information.

Carried Unanimously.

Fire Chief Hove left the meeting at 12:03 p.m.

REGULAR MEETING OF COUNCIL - HELD FEBRUARY 3, 2026

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

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

Carried Unanimously.

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

Carried Unanimously.

LUNCH RECESS

Reeve Munck recessed the meeting at 12:10 p.m.

Reeve Munck reconvened the meeting at 1:08 p.m.

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

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

Deputy Reeve Preugschas declared the Public Hearing open at 1:10 p.m. to provide an opportunity for public input and comment regarding proposed Bylaw No. 2-2026, Amending Land Use Bylaw 4-2024 - to add "Data Processing Facility" as a Discretionary Use in Section 12. Agricultural Land Use District (AG), subsection 12.3

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

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

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

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

Terry Steiestol
Orval Steiestol
Valerie Ehrenholz
Rick Mueller
Sharon Mueller
Barbara Phillips
Lauren Wallace

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

Geraldine Proulx
Tracy Mueller
Debbie Hindy
Jennifer Morton
Brian Miller
Bonnie Van Rossum
Charlie Parsons
Don Steinbring
Pat Dubovsky
Tasha Boychuk
Allan Breitreitz
Sylvia Nanninga

Councillor Crisler left the meeting at 2:30 p.m. and rejoined at 2:32 p.m.

Correspondence - Layne Mullen, Development Officer, read the correspondence from 2 public members received after the deadline:

Darcy Schoff
Sara-Lynne Dewar

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

REGULAR MEETING OF COUNCIL - HELD FEBRUARY 3, 2026

Deputy Reeve Preugschas asked the applicant (Axiom Oil & Gas) if they wish to provide any further comments on any of the information provided. Applicant did not share any further information.

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

2026-035 Moved by Councillor Jespersen that the public hearing be recessed to a future date.
Carried 5-1.

Deputy Reeve Preugschas declared the Public Hearing recessed until a future date.

RECESS

Deputy Reeve Preugschas recessed the meeting at 3:03 p.m.

Deputy Reeve Preugschas reconvened the meeting at 3:10 p.m.

SCHEDULING OF COUNCIL MEETINGS

2026-036 Moved by Councillor Bergsma that Council postpone the discussion on the scheduling of Council meetings until the next meeting.
Carried 6-0.

COUNTY MANAGER REPORT

County Manager, Debbie Oyarzun, reviewed the Resolution Tracking List and noted the following:

- Emergency Advisory Committee meeting was held January 29, 2026 and recommended that the ASB review the DRAFT Livestock Emergency Management Plan
- Elected Officials Emergency Management training is scheduled for April 21, 2026 at 1:00 pm and will be offered by Regional Directors of Alberta Emergency Management Agency (AEMA) – meeting invites have been sent
- Rural Living Expo & Appreciation Dinner planning is underway – April 11, 2026
- LIFT Business Conference – Post Event Report
 - 2026 LIFT Business conference will be in October 2026

2026-037 Moved by Councillor Bergsma that Council request to meet with Alberta Transportation outside of the RMA Convention and directed the CAO to make the necessary arrangements.
Carried 6-0.

2026-038 Moved by Councillor Jespersen that Council support the recommendation from the Emergency Advisory Committee and directed the Agricultural Service Board (ASB) to review the County's DRAFT Livestock Emergency Management Plan.
Carried 6-0.

2026-039 Moved by Councillor Bergsma to accept the County Manager's report for information.
Carried 6-0.

MINISTERIAL FORUM SPRING RMA

2026-040 Moved by Councillor Chapman that Council direct the CAO to draft content for the Ministerial Forum question period at 2026 Spring RMA convention regarding the Federal announcement to close the Lacombe Research & Development Center.
Carried 6-0.

INFORMATION ITEMS

2026-041 Moved by Councillor Bergsma that Council accept the following correspondence for information:

- MCSNet Letter Re: Thunder Lake Fibre Optic Cable Installation

Carried 6-0.

COUNCILLOR REPORTS

Councillors discussed their written reports and the following was added:

Councillor Bergsma reported on his attendance at the YRL meeting, BDSHA meeting, and Misty Ridge Ski Hill meeting.

- 2026-042 Moved by Councillor Bergsma that Council provide a letter of support for Misty Ridge Ski Hill committee to apply for the Co-op Community Spaces Grant.

Carried 6-0.

Councillor Jespersen reported on his attendance at the FCSS Finance Committee meeting.

- 2026-043 Moved by Councillor Bergsma to accept Councillor written/verbal reports for information.

Carried 6-0.

ADJOURN

- 2026-044 Moved by Councillor Crisler that the meeting adjourns at 3:53 p.m.

Carried 6-0.

DRAFT

TO: COUNCIL

RE: SCHEDULING RECONVENED PUBLIC HEARING FOR PROPOSED LAND USE BYLAW AMENDMENT APPLICATION – DATA PROCESSING FACILITIES – AXIOM OIL & GAS INC.

ISSUE:

Public Hearing that was held on February 3, 2026, to consider an application to amend the Land Use Bylaw No. 4-2024 by adding “Data Processing Facility” as a Discretionary Use in subsection 12.3 (Agricultural Land Use District) was recessed.

BACKGROUND:

- Land Use Bylaw No. 4-2024 s.3.1.63 currently defines “Data Processing Facility” as:
“a building, dedicated space within a building, or a group of buildings used to house computer systems and associated infrastructure and components for the digital transactions required for processing data. This includes, but is not limited to, digital currency processing, non-fungible tokens, and blockchain transactions.”
- Although defined, “Data Processing Facility” is not listed within the Permitted or Discretionary Uses, of any Land Use District, and therefore an application for a Data Processing Facility could not even be considered by the Municipal Planning Commission (MPC).
- LUB s.10.11 currently lists requirements for Data Processing Facilities in the County.
 - 10.11.1 Time period for a development permit for the operation of a Data Processing Facility shall be at the discretion of the Development Authority based on the scope of the project. A development permit may be issued for a maximum of 5 years.
 - 10.11.2 Quality of the exterior treatment and design of all the buildings shall be to the satisfaction of the Development Authority and shall be compatible with other buildings in the vicinity.
 - 10.11.3 Development Authority may require additional landscaping in addition to the regulations described in Section 9.12 of this Bylaw.
 - 10.11.4 A noise impact assessment may be required by the Development Authority. If deemed necessary, a noise mitigation plan that may include a noise monitoring system may also be required.
 - 10.11.5 A Data Processing Facility that includes a power plant shall have a minimum setback of 1,500 m from a wall of an existing dwelling unit.
 - 10.11.6 Notwithstanding the above, the setback distance may be reduced with no variance required if a noise impact assessment and noise mitigation plan is deemed sufficient to the satisfaction of the Development Authority.
 - 10.11.7 Any development shall be designed to mitigate all off-site nuisance factors including excessive noise, odour, traffic, dust, and other impacts to the satisfaction of the Development Authority. A mitigation plan shall be provided at the time of development permit application to demonstrate that these nuisance factors have been mitigated.

- LUB s.5.5.1(d)(xvii) any other pertinent information or tests required by the Development Officer respecting the parcel or adjacent lands may be requested as part of the application for a development permit.
- As per the Intermunicipal Development Plans (IDP) the Town of Barrhead, Woodlands County and Lac Ste. Anne County have been referred the proposed amendment. No concerns were raised.

ANALYSIS:

- Discretionary Use allows the Development Authority to exercise discretion when determining if the proposed development is appropriate for the site conditions, surrounding land uses and potential impacts of each application.
 - A Permitted Use “must be approved” if it meets all the standard regulations, whereas Discretionary Use “may be approved.”
- January 6, 2026 – Council gave 1st reading of 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.
- January 20 and 27, 2026 – Public Hearing advertised in the newspaper.
- February 3, 2026, at 1:00 pm – Public Hearing held.
- February 3, 2026, at 3:03 pm – Public Hearing recessed.
 - Individuals that spoke at the February 3, 2026, Public Hearing are not permitted to speak again at the reconvened Public Hearing as those individuals were given their time in accordance with Bylaw 6-2025. To further clarify, the reconvened Public Hearing is not a new Public Hearing, only a continuation.
- Public Hearing provides the applicant, the County of Barrhead, and affected landowners the opportunity to comment on the proposed amendment.
 - Pursuant to MGA s. 216.4(1), a public hearing is required prior to Council considering 2nd reading of the bylaw.
 - Advertising a Public Hearing is required at least once a week for 2 consecutive weeks in the local paper and at least 5 days prior to the Public Hearing date.
 - Notice can also be published on the County of Barrhead website, social media and the B.A.R.C.C alert system.
- Once the Public Hearing has concluded and Council has considered all matters it considers appropriate, Council has the following options (MGA s.216.4(5)):
 - Pass the bylaw or resolution,
 - Make any amendment to the bylaw or resolution it considers necessary and proceed to pass it without further advertisement or hearing, or
 - Defeat the bylaw or resolution.
- A Bylaw is not approved until it receives the 3rd and final reading of Council.
- Approval of Bylaw 2-2026, amending the LUB 4-2024, to include “Data Processing Facility” to the list of discretionary uses in the Agricultural Land Use District does not guarantee issuance of a Development Permit. It does, however, allow the Municipal Planning Commission (MPC) **to consider** a development permit application.

STRATEGIC ALIGNMENT:

Consideration of the request to amend LUB 4-2024 to include Data Processing Facility as a Discretionary Use in the Agricultural Land Use District aligns with the County 2022 – 2026 Strategic Plan as follows:

PILLAR 1 Economic Growth & Diversity

Outcome *1 County increases its tax base.*

Goal 1.1 County attracts & encourages investment.

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

PILLAR 4 Governance & Leadership

Outcome *4 Council is transparent & accountable.*

Goal 4.2 County demonstrates open & accountable government.

Goal 4.3 County demonstrates leadership.

ADMINISTRATION RECOMMENDS THAT:

Council set the continuance of the Public Hearing for Bylaw 02-2026, amending Land Use Bylaw 4-2024 for April 7, 2026, at 1:00 pm in the County of Barrhead Council Chambers.



TO: COUNCIL

RE: POLICY PS-016 CPO RIDE ALONG PROGRAM

ISSUE:

A new policy is being proposed by Administration to provide clear procedures for conducting “ride-alongs” with the Enforcement Services department. Should this policy be approved, an outdated Policy from 1998 should also be rescinded.

BACKGROUND:

- October 1, 2025 – Policy Committee had the opportunity to review the draft policy and provide comment, which is captured under the Analysis.
- October 14, 2025 – County contacted RMA to receive feedback on the Waiver of Liability & Risk that would become part of the CPO Ride-Along Program.
 - RMA advised that while ride-alongs are not recommended, they are not prohibited and are understanding of the educational and recruitment benefits.
 - RMA provided guidance on rules to include all of which were already captured under the draft policy.

ANALYSIS:

- Table below outlines the attached Policy that requires approval by Council.

Section	Comments
Purpose	
Policy Statement	
Scope	Applies to all CPOs employed by the County & program participants.
Definitions	Definitions to provide clarity.
Guidelines	
1. Eligibility	Creates clear eligibility criteria of participants.
2. Procedure	Provides procedure for application and acceptance into the program
3. Peace Officer Duties	Provides clear direction for CPOs and participants on what is and is not permitted during a ride-along.
4. Ride Along Participant Rules & Responsibilities	
	Administration confirmed that psychological injury is addressed by the wording in the waiver (question from Policy Committee)
Review Cycle	5 years
Cross-Reference	ATIA & POPA

- Attached DRAFT Policy PS-016 is prepared in accordance with the following as appropriate:
 - Alberta Public Safety and Emergency Services - Public Security Peace Officer Program Policy & Procedures Manual, January 2026
 - *Peace Officer Act, 2006*
 - *Peace Officer (Ministerial) Regulation, 263/2021*
 - *Peace Officer Regulation, 291/2006*

STRATEGIC ALIGNMENT:

Council approval of PS-016 CPO Ride Along Program aligns with the County 2022-2026 Strategic Plan in the following areas:

PILLAR 3: RURAL LIFESTYLE

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

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

PILLAR 4: GOVERNANCE & LEADERSHIP

***Outcome** – Council is transparent & accountable*

GOAL 1 – Create, review & update County policies

ADMINISTRATION RECOMMENDS THAT:

Council approve Policy PS-016 CPO Ride Along Program and rescind Policy 26.13 Community Ride-Along & Police Familiarization.



Policy Title: CPO – Ride-Along Program

Policy Number: PS-016

Functional Area: Protective Services

PURPOSE

To implement a process for determining who is eligible to participate in a ride along and the expectations of Community Peace Officers (CPO) when conducting a ride-along.

POLICY STATEMENTS

Ride-Along Program is designed to provide members of the community a voluntary opportunity to become familiar with the role of a CPO by allowing interested individuals to travel with an on-duty member of the Enforcement Services Department to gain firsthand knowledge of law enforcement. This opportunity does not result in any compensation for the ride-along participant.

SCOPE

This policy applies to all CPOs employed by the County of Barrhead and individuals participating in the Program.

DEFINITIONS

- a) “County” means County of Barrhead No. 11.
- b) “CPO” means a Community Peace Officer employed by the County of Barrhead.
- c) “Police Information System” includes but is not limited to a Records Management System, ROADS/MOVES, CPIC, or JOIN.

GUIDELINES

1 Eligibility

- 1.1 To be eligible to participate in the Ride-Along Program participants must:
 - a) Be over 16 years of age,
 - b) If under the age of 18, receive written parental consent to participate,
 - c) Complete a Ride-Along Program waiver as determined by the County,
 - d) Not be a suspect in any open investigations,
 - e) Consent to a check on the Canadian Police Information Computer (CPIC) to determine suitability.
- 1.2 Applications for a ride-along may be denied at the sole discretion of the County.

2 Procedure

- 2.1 An individual who would like to participate in a ride-along must submit an application as determined by the County that includes, but is not limited to the following information:
 - a) Full name,
 - b) Date of birth,
 - c) Address,

- d) Emergency contact,
 - e) Current employer/educational institution
 - f) Reason(s) for applying, and
 - g) Dates/times available.
- 2.2 CPO is responsible for confirming eligibility of an individual to participate in a ride-along.
- 2.3 CPO will conduct a check on the Canadian Police Information Computer (CPIC) to ensure the individual does not pose a security concern.
- 2.4 Participants shall be made aware of inherent risks of participating in a ride-along as the CPO will be required to conduct their regular duties, including but not limited to traffic enforcement, house visits, and emergency response.
- 2.5 Participants shall be made aware of the requirement to sign a Release & Waiver of Liability, Assumption of Risk & Indemnity Agreement in order to participate in the Program

3 Peace Officer Duties

- 3.1 CPOs shall conduct a risk-assessment when attending any call for service and shall not attend a call for service which presents an unnecessary risk to the ride-along participant.
- a) CPOs at their sole discretion may abandon a ride-along participant and will make all attempts to return the ride-along participant to their original point of departure.
- 3.2 CPOs shall not disclose information contained in a Police Information System and shall refrain from expressing opinions regarding an individual.
- 3.3 CPOs shall ensure that the participant has signed Appendix "A", the Release & Waiver of Liability, Assumption of Risk & Indemnity Agreement prior to beginning ride-along shift.
- 3.4 Ensure the participant is aware that:
- a) Any information that they may hear or see, that is of a sensitive or personal nature, shall be kept confidential.
 - b) Any information about current enforcement operations such as anticipated searches or enforcement action shall not be written or discussed.
 - c) Enforcement procedures can only be referred to in the broadest terms.
 - d) It is the CPOs responsibility to provide instructions with respect to the participants actions. In some instances, the CPO may not be able to explain their instructions about what the participant is to do because of an emergency situation.
 - e) Participant must remain silent when a suspect, victim or witness is being interviewed. If a participant has questions, they are to wait until the interview is finished and the interviewees have left before asking the CPO any questions.
 - f) As a Ride-Along Program participant they are subject to rules and responsibilities as outline in Section 4 of this policy.
- 3.5 CPOs will be responsible for reporting any problems relating to the ride-along participant to their supervisor.

4 Ride-Along Participant Rules & Responsibilities

- 4.1 Participants will be under the direct control of the CPO and follow their directions and commands explicitly. Failure to do so will immediately terminate the ride-along and may prohibit future participation in the Program.

RELEASE & WAIVER OF LIABILITY, ASSUMPTION OF RISK & INDEMNITY AGREEMENT

Community Peace Officer (CPO) Ride-Along Program

In this Release & Waiver of Liability, Assumption of Risk & Indemnity Agreement:

“Agreement” means the Release & Waiver of Liability, Assumption of Risk & Indemnity Agreement.

“County” means County of Barrhead, its elected officials, officers, employees, agents and representatives or any one or more of them.

“Program” means Community Peace Officer (CPO) Ride-Along Program of the County of Barrhead.

“Risks” means inherent risks, dangers, and hazards associated with the Program, which include but are not limited to: exposure to traumatic or distressing events; emotional or psychological stress; slips, trips or falls due to hazardous conditions at emergency scenes; motor vehicle collisions or sudden stops while riding in a patrol vehicle; exposure to communicable diseases or hazardous substances; unpredictable or violent behaviour from individuals; and injury resulting from the use, presence, malfunction or failure of emergency equipment.

I desire to participate in a CPO Ride-Along Program offered by the County of Barrhead. I understand that I must execute this Agreement prior to participating in the Program.

In consideration of the County permitting me to participate in the Program, I hereby acknowledge and agree to the following terms:

1. My participation in the Program involves risks that may cause death, personal injury, or property damage or loss, and that such risks may be caused by my own actions, or inactions, the actions, inactions or negligence of other people, or the County or the condition or use of equipment by the County. I freely and voluntarily accept and assume all such risks, dangers and hazards.
2. I agree to waive any and all claims that I have or may have in the future against the County arising directly or indirectly from or out of my participation in the Program.
3. I agree to release the County from any and all liability for any loss, damage, expense or injury, including but not limited to death, personal injury and property damage or loss, that I may suffer or that my next of kin or legal representative may suffer arising directly or indirectly from or out of my participation in the Program.
4. I agree to maintain the confidentiality of the County’s confidential information, including but not limited to, all County emergency services incidents, events, procedures or conversations that I observe or overhear while participating in the Program. I will not disclose any such information, in whole or in part, in any form to any person or entity unless legally required and authorized to do so.

5. I agree to indemnify the County and save each harmless from and against any and all claims, actions, damages, liabilities, and expenses (including professional fees and legal fees on a solicitor and own client basis) in conjunction with death, personal injury, property damage or loss, or any other loss or injury whatsoever arising directly or indirectly from or out of my participation in this Program.
6. This Agreement is effective and binding upon me, my heirs, personal representatives, and assigns.
7. I have read, understand and agree to comply with the expectations of the Ride-Along Program outlined in the Program application, policy and agreement.
8. I have read this Agreement in its entirety and fully understand its terms, and that by signing the Agreement I give up substantial rights.
9. I acknowledge that I have had the opportunity to seek independent legal advice and have signed the Agreement voluntarily without any inducement or coercion.

Signature of parent or/ guardian

Print name of parent or/ guardian

Date

Signature of participant

Print name

Date

Signature of Peace Officer

Print name of Peace Officer

Date

COUNTY OF BARRHEAD NO. 11			
Section:	By-Law Enforcement		
Title:	Communtiy Ride-Along/Police Familiarization Program		Policy No: 26.13
Pages:	Page 1 of 3		

POLICY STATEMENT

The Community Ride-Along/Police Familiarization Program is to provide the community to become familiar with the role of the Special Constable and to allow bonafide interested citizens showing a community concern and members of the news media to travel with the members of the County Constabulary to gain firsthand knowledge of law enforcement. It is recommended that elected officials and others staff members apply under this program if they wish to travel with the Special Constable.

PROCEDURE:

1. The Chief By-Law Enforcement Officer will approve participation in the Community Ride-Along/Police Familiarization Program or may delegate this responsibility to the Special Constable.
2. Participants in this program will not be paid.
3. Participation in this program will be limited to a maximum of two times per participant, unless a time extension is approved by the Chief By-Law Enforcement Officer.
4. Participants in this program will not:
 - a) carry firearms,
 - b) operate police vehicles,
 - c) conduct investigations,
 - d) initiate enforcement actions, or
 - e) be used to supplement police personnel.
5. Security clearance will be provided to the Chief By-Law Officer for participants with access to classified information of assets.
6. When accompanied by a participant in the Community Ride-Along/Police Familiarization Program, the Special Constable shall not disclose information contained on police information systems and shall refrain from expressing opinions regarding an individual and mentioning the crime he/she is alleged to have committed or the charges expected to be laid.
7. **Application**
 - a) An individual applying for this program, the following information is to be provided, as included in Schedule "A":
 - i. full name;
 - ii. birthdate;
 - iii. address;

COUNTY OF BARRHEAD NO. 11			
Section:	By-Law Enforcement		
Title:	Communtiy Ride-Along/Police Familiarization Program	Policy No: 26.13	
Pages:	Page 2 of 3		

- iv. next of kin;
- v. previous employment;
- vi. length of time in the community;
- vii. present employer or, if a student, educational institution;
- viii. reasons for applying;
- ix. hours available.

b) The applicant is to complete the applicable portions of the Program Authorization Form, as included in Schedule “B”, and the Special Constable is to ensure that the applicant understands all risks and responsibilities.

8. Media Participation

a) To participate in this program, a media company must enter into a written agreement containing the following conditions:

- i. Unless an individual provides written consent, his/her identity filmed or recorded during patrol will be obscured. This includes all photographs, names, addresses, and identifying numbers, e.g. vehicle license numbers.
- ii. Non police personnel who participate in this program to film or record an event, will not accompany a member into an area where an individual’s right to privacy could be violated, e.g. a private residence, cell block, hospital, or school, without the prior consent of everyone involved.

b) Media Company failure to comply with the terms of the agreement will result in the immediate termination of the County’s participation.

9. Special Constable’s Duties

a) Review the application.

b) Provide each applicant with a copy of the Program Authorization form and ensure it is complete in its entirety.

c) Ensure the applicant is aware that:

- i. No document that he/she may write can include any confidential information, e.g. name of suspects, victims, complainants, agencies, or businesses.
- ii. Any information about current police operations such as surveillance, anticipated searches will not be written or discussed.
- iii. Police procedures can only be referred to in the broadest of terms.
- iv. All reports must be referred to the Chief By-Law Enforcement Officer for approval before submission. This is not for censoring, but rather to avoid the

COUNTY OF BARRHEAD NO. 11

Section:	By-Law Enforcement	
Title:	Communtiy Ride-Along/Police Familiarization Program	Policy No: 26.13
Pages:	Page 3 of 3	

release of confidential information.

- v. It is suggested taxi fare or other transportation arrangements be made in advance should the applicant become separated from the officer with whom he/she is riding.
 - vi. It is the officer's responsibility to provide instruction with respect to the applicant's performance. The applicant must follow the officer's instructions. In some instances, the officer may not be able to explain his/her instructions about what the applicant is to do because of an emergency situation.
 - vii. The applicant must remain silent when a suspect, victim, or witness is being interviewed unless asked by the police officer to contribute. If he/she has questions, they are to wait until the interview is finished before asking. Early intervention may destroy evidence.
- d) Complete an enquiry for wants and criminal history on the applicant.

	Date
Approved	September 1, 1998



REQUEST FOR DECISION
FEBRUARY 17, 2026



TO: COUNCIL

**RE: ASSESSMENT REVIEW BOARD (ARB) OFFICIALS APPOINTMENT – CAPITAL REGION
ASSESSMENT SERVICES COMMISSION (CRASC)**

ISSUE:

As a member of CRASC, County of Barrhead is required to appoint ARB Officials and an ARB Clerk for 2026.

BACKGROUND:

- CRASC is governed by the *MGA*, Part 15.1 – Regional Services Commissions.
- October 1, 2024 - County renewed Memorandum of Agreement (MOA) with CRASC for 2025-2027.
- CRASC provides full ARB administration service for an independent process for hearing assessment complaints, from receipt of complaints through to distribution of the hearing decisions.

ANALYSIS:

- Council is required to appoint the list of CRASC Panelists, chair of Local Assessment Review Board (LARB)/ Composite Assessment Review Board (CARB), and ARB Clerk as provided by CRASC and in accordance with *MGA*, Sections 454.1, 454.2, 456.

STRATEGIC ALIGNMENT:

Councils' appointment of CRASC panelists to fulfill the MOA and requirements of the *MGA* aligns with the County's 2022-2026 Strategic Plan as follows:

PILLAR 4: GOVERNANCE & LEADERSHIP

GOAL 2 County demonstrates an open & accountable government.

ADMINISTRATION RECOMMENDS THAT:

1. Council appoint Raymond Ralph as ARB Chairman of the County of Barrhead Local Assessment Review Board and Composite Assessment Review Board for a 1-year term to expire December 31, 2026 with remuneration to be paid as specified by CRASC.
2. Council appoint Gerryl Amorin as ARB Clerk of the County of Barrhead Local Assessment Review Board and Composite Assessment Review Board for a 1-year term to expire December 31, 2026 with remuneration to be paid as specified by CRASC.
3. Council appoint the following Certified Panelists as Members of the County of Barrhead Local Assessment Review Board and Composite Assessment Review Board for a 1-year term to expire December 31, 2026 with remuneration to be paid as specified by CRASC:

Darlene Chartrand
Sheryl Exley
Tina Groszko

Richard Knowles
Marcel LeBlanc
Roland Merkosky

Raymond Ralph



TO: COUNCIL

RE: 2026 TRUCK REPLACEMENT PURCHASE – CAPITAL BUDGET

ISSUE:

Administration requires Council to approve the purchase of a 3/4-ton crew cab 4x4 truck for the Public Works fleet as approved in the 2026 Capital Budget.

BACKGROUND:

- December 16, 2025 – Council Resolution 2025-424 approved the 2026 Capital Budget of \$10,624,042
 - 2026 Capital Budget included the purchase of a new light truck at a cost of \$65,000 to replace Unit #107, a 2013 GMC 2500 with an estimated \$5,000 revenue for the disposal of Unit #107.
- January 29, 2026 – Quotations were obtained from Barrhead Ford, Grizzly Motors, and Stephani Motors.

ANALYSIS:

- 10-year Capital Plan outlines the replacement and disposal of vehicles and equipment with the best estimate of costs at that time.
- Capital Budget for the current year is based off the Capital Plan, but is updated using current information and decisions of Council
 - Purchase approved in the 2026 Capital Budget will be funded by Capital Reserves.
- All quotations were evaluated to ensure that they all offered a comparable product.
- Truck is needed by summer 2026 to be operational for the construction season.
- Unit #107 will be disposed of as per Policy FN-005 after the replacement truck arrives.
- Summary of the quotations received are as follows:

Vendor	Make/Model	Price	Availability
Grizzly Motors	2026 Chevrolet Silverado 2500HD	\$ 77,656	In stock
Stephani Motors	2026 Dodge Ram 2500	\$ 68,476	June 2026
Barrhead Ford	2026 Ford F250	\$ 75,639	June 2026

STRATEGIC ALIGNMENT:

Councils review and approval of capital purchases ensures alignment with the 2026 Capital Budget and the County 2022 – 2026 Strategic Plan as follows:

- PILLAR** **2 Municipal Infrastructure & Services**
- Outcome** *2 County has the necessary tools & information to deliver programs and services efficiently.*
- Goal** 2.1 Infrastructure & services balance County capacity with ratepayer needs.

PILLAR **4 Governance & Leadership**

Outcome *4 Council is transparent & accountable.*

Goal 4.2 County demonstrates open & accountable government.

ADMINISTRATION RECOMMENDS THAT:

Council approve the purchase of a 2026 Dodge Ram 2500 crew cab 4x4 truck (as per specifications) from Stephani Motors at a price of \$68,476.00 plus GST and applicable fees.



REQUEST FOR DECISION
FEBRUARY 17, 2026

F

TO: COUNCIL

RE: 2026 RUBBER TIRE BACKHOE REPLACEMENT PURCHASE

ISSUE:

Unit #301 is up for replacement in the spring of 2026 as per the 10 Year Capital Equipment Plan. This loader is a 2018 John Deere 310SL and is now 7 years old, which is the planned lifespan for a loader at the County.

BACKGROUND:

- December 16, 2025 – Council Resolution 2025-424 approved the 2026 Capital Budget of \$10,624,042
 - 2026 Capital Budget included the purchase of a new rubber tire backhoe at a cost of \$165,000 after estimated trade in value of \$40,000 for Unit #301.
- Replacement is scheduled for Summer 2026 so the machine can be used during the 2026 construction season.
- Pricing for a replacement unit was obtained from 4 vendors through the Sourcewell Purchasing Program.
 - Sourcewell Program, is facilitated by the Rural Municipalities of Alberta (RMA), which allows the public sector to obtain government pricing without each municipality having to go through the full public tender process. Process is handled by RMA and is being widely used throughout the Province and is compliant with all current trade regulations.

ANALYSIS:

- Submitted quotations were reviewed for completeness and to ensure that the provided specifications were met. Quotations were evaluated based on the following criteria:
 - Price
 - Machine & Warranty Specifications
 - Past Service Provided
 - Operator Feedback
 - Resale Value
 - Cost of Ownership based on pricing
- Pricing summary is attached.
- Caterpillar provided quotations for a standard 420 model and a 420 XE model. The difference between these models is that the XE has the backhoe controls integrated into the armrests where the standard 420 model has the traditional rear pull-in style controls.
- Traditionally the County only purchases 5-year warranty on backhoes and keeps the machines for 7 years. This quotation requested that vendors provide the option for a 7-year/4,000 hour (84 month) warranty, which would cover the life of the machine. Unit #301 currently has 3,850 hours after nearly 7 years of operation.

Summary of Quotations for the Purchase of One (1) New Rubber Tire Backhoe

Dealer	Lift Boss	Finning	Finning	Rocky Mountain	Brandt
Make	JCB	Caterpillar	Caterpillar	Case	John Deere
Model	3CX-15	420 XE	420	580SN	320P
Base Unit Price	\$227,851.00	\$217,700.00	\$208,900.00	\$229,995.00	\$225,000.00
Warranty					
60 Month/3000 Hr Unlimited	\$10,020.00	\$8,890.00	\$8,890.00	\$21,545.00	incl.
84 Month/4000 Hr Unlimited	-	\$11,530.00	\$11,530.00	\$38,538.00	\$16,890.00
Total Price w 60 Month/3000 Hr	\$237,871.00	\$226,590.00	\$217,790.00	\$251,540.00	\$225,000.00
Total Price w 84 Month/4000 Hr	-	\$229,230.00	\$220,430.00	\$268,533.00	\$241,890.00
Trade-In Value					
2018 John Deere 310SL	\$66,500.00	\$47,000.00	\$47,000.00	\$60,535.00	\$55,000.00
Cash Cost w Trade-In (60 Month/3000 Hr)	\$171,371.00	\$179,590.00	\$170,790.00	\$191,005.00	\$170,000.00
Cash Cost w Trade-In (84 Month/4000 Hr)	-	\$182,230.00	\$173,430.00	\$207,998.00	\$186,890.00
Value of Unit Under Buyback Option (5 years or 3,000 hours)	\$80,000.00	\$79,000.00	\$76,000.00	\$101,775.00	-
Value of Unit Under Guaranteed Trade Value (5 years or 3,000 hours)	-	\$79,000.00	\$76,000.00	\$101,775.00	\$90,000.00
Expected Delivery Dates	Jun 1, 2026	Jun 1, 2026	Jun 1, 2026	Mar 25, 2026	May 15, 2026
5-year cost of ownership with guaranteed buy back	\$157,871.00	\$147,590.00	\$141,790.00	-	-
5-year cost of ownership with guaranteed trade	-	\$147,590.00	\$141,790.00	\$149,765.00	\$135,000.00

*** Warranty coverage includes bumper to bumper warranty, hose warranty and travel FOB machine*

- Capital Plan estimated the cost of a new rubber tire backhoe to be \$165,000 after estimated trade in value of \$40,000 for Unit #301.
- Based on quotations received, the lowest cost unit is the Caterpillar 420 from Finning with either a 60 month/3,000 hr or 84 month/4,000 hr warranty, however, when taking into consideration the trade-in value of Unit#301:
 - John Deere 320P from Brandt is the lowest price (by \$790) at \$170,000 for a 60 mo./3,000 hr warranty
 - Caterpillar 420 from Finning with an 84 mo./4,000 hr warranty is \$173,430.
- Both units exceed budget by \$5,000 (John Deere) or \$8,430 (Caterpillar); however, the Caterpillar includes the full life of the machine with a 7-year warranty/4,000 hrs.
- Capital Plan is a multi-year plan that reflects the planned course of action for the County with the best estimate of costs at the time

- Capital Budget for the current year is based on the Capital Plan but is updated based on new information and decisions of Council.

STRATEGIC ALIGNMENT:

Planning for equipment replacement aligns with the County 2022 – 2026 Strategic Plan as follows:

PILLAR 2 Municipal Infrastructure & Services

Outcome *2 County has the necessary tools & information to deliver programs and services efficiently.*

Goal 2.1 Infrastructure & services balance County capacity with ratepayer needs.

PILLAR 4 Governance & Leadership

Outcome *4 Council is transparent & accountable.*

Goal 4.2 County demonstrates open & accountable government.

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

ADMINISTRATION RECOMMENDS THAT:

Council directs Administration to purchase a 2026 Caterpillar 420 from Finning Canada Ltd. with an 84 month/4,000 hour warranty for the price of \$220,430.

And further, to trade-in Unit #301 to Finning Canada Ltd. For the price of \$47,000 at the time of the new machine delivery.



TO: COUNCIL

RE: SCHEDULING OF COUNCIL MEETINGS

ISSUE:

Council has requested that Administration bring back information on scheduling of Council meetings.

BACKGROUND:

- Meetings Procedure Bylaw 6-2025 s. 6.3 (b) Regular Meetings of Council requires the following:
 - Dates, times and place of Regular Meetings of Council shall be established by resolution at the annual Organizational Meeting or at a Regular Meeting of Council in which all members of Council are present.
- Oct 28, 2025 – Resolution 2025-240 Council approved the 2026 meeting calendar which includes 21 regular scheduled Council meetings
- Development of the Council Calendar which includes the Regular Meetings of Council follows the rules outlined in Bylaw 6-2025 s. 6.3(c)
 - Unless otherwise decided in Bylaw 6-2025 s. 6.3(a)(b), Council meetings will:
 - Be held in Council Chambers at the municipal office
 - Be held on the 1st & 3rd Tuesday of each month
 - Commence at 9:00 a.m. and not continue later than 4:30 pm without 2/3 vote of Council to extend
- Summary of Regular and Special meetings of Council from 2017-2025 is below:

Year	Regular	Special	Total
2025	19	3	22
2024	21	2	23
2023	21	1	22
2022	21	3	24
2021	21	1	22
2020	21	5	26
2019	21	4	25
2018	20	4	24
2017	20	4	24

- If additional meetings are required, MGA s. 194 permits a Special Meeting of Council to be called (see data above).

ANALYSIS:

- To better understand best practices in rural municipalities, Administration surveyed several rural municipalities (and 1 urban) and received the following results:

Municipality Type	Daytime Meetings	Evening Meetings
ICF Partners (5)		
Lac Ste Anne County	✓	
Sturgeon County	✓	
Westlock County	✓	
Woodlands County	✓	
Town of Barrhead		✓
Pembina Zone (non-ICF) (8)		
Athabasca County	✓	
Brazeau County	✓	
Leduc County	✓	
Lesser Slave River, MD	✓	
Parkland County	✓	
Thorhild County	✓	
Wetaskiwin County	✓	
Yellowhead County	✓	
Other Rurals (9)*		
Beaver County	✓	
Big Lakes County	✓	
Camrose County	✓	
Grande Prairie, County	✓	
Lamont County	✓	
Minburn, County	✓	
Stettler County	✓	
Wainwright, MD	✓	
Willow Creek, MD	✓	

100% of rural municipalities surveyed hold day-time Council meetings, while urban municipalities such as the Town of Barrhead hold evening meetings.

82% (18/22) of rural municipalities surveyed generally hold meetings 2x per month with summer months (June, July, Aug or Jul, Aug, Sep) and December with only 1 meeting per month

(3 munis held 1 Regular Council mtg + 1 Committee mtg/month; 1 muni held only 1 Council mtg/month, supplemented by Special meetings as needed)

**previously used comparators for other projects based on population, assessment, etc.*

- To test if there was a difference in best practice across the province, council meeting schedules for several rural municipalities in southern Alberta were also checked – all held their Regular meetings of Council during the day.

- General thoughts on Rural best practices and comments received include the following:
 - *Roads & Safety:*
 - Rural elected officials and staff typically have a longer distance to travel to attend the meetings, whereas in urban municipalities, at least all the Councillors reside near the meeting place, and likely many of the staff do too.
 - In addition to longer distances in rural municipalities, safety concerns on rural roads with adverse weather, visibility, wildlife, etc. were concerns that can be minimized with daytime meetings.
 - *Efficiency, Effectiveness & Cost:*
 - Evening meetings require elected officials and staff to work all day and into the evening with the potential to impact decision-making, attitude, etc.
 - Staff work schedules can be shifted or given time of in-lieu to alleviate the extended hours, however, this has the potential to create challenges during business hours when staff are not available.
 - Inefficient use of staff time having them wait for their timeslot on the agenda. Day-time meetings offer more efficient use of staff as they can continue to work until required in Council.
 - Council meetings during the day typically start at 9 am and can be a ½ day or full day meeting depending on the number and complexity of items on the agenda.
 - Evening meetings starting at 4:00 pm would end at 7:00 - 7:30 pm for ½ day meetings or 11 pm if full length meeting with meal break.
 - Currently if Council needs to break for lunch, Council pays for their own lunch. Many urban municipalities bring in an evening meal for Council that is covered by the municipality.
 - One Council meeting per month reduces costs, whether mileage or per diem for elected officials, however, due to time sensitive business items such as applications (e.g. Planning & Development, Grants, etc.) there may also be the need to supplement with Special Meetings of Council
 - *Attendance*
 - Perception is that more public will attend an evening meeting compared to a day meeting. Informal comments regarding attendance find that public attendance is limited regardless.
 - Opportunities for increased access to information can be addressed by recording meetings.
 - *Commitment*
 - Evening meetings may support elected officials that work full-time during the day with limited flexibility in their work schedule.
 - Evening meetings would require employment contracts to be revised for any staff expected to regularly attend evening meetings and accommodation given to staff that have regularly scheduled evening commitments already in place

- Cancellation and changes to the regular scheduling of Regular meetings of Council requires an amendment to the Meeting Procedures Bylaw 6-2025.
- Based on Council direction to bring back a report on scheduling of Regular Council meetings, Council has the following options:
 - **No Change** – Regular Council meetings are scheduled in accordance with Bylaw 6-2025 (start at 9 am on 1st & 3rd Tuesdays of the month).
 - **Evening Regular Council Meeting** - Council changes current Regular Council meeting schedule to evenings with start and end times to be determined
 - This change requires an amendment to Bylaw 6-2025
 - **Reduce # of Regular Council Meetings Per Month** - Council changes current Regular Council meeting schedule to 1 meeting per month
 - This change requires an amendment to Bylaw 6-2025
 - **Other** - consideration of different arrangements for the schedule of Regular Council meetings

ADMINISTRATION RECOMMENDS THAT:

Council discuss options for scheduling Regular Council meetings and provide direction to Administration.



TO: COUNCIL

RE: RECORDS MANAGEMENT BYLAW (BYLAW 3-2026) & POLICY

ISSUE:

County of Barrhead Records Management Bylaw requires amendments due to changes in legislation.

BACKGROUND:

- MGA s.208(1)(b) identifies that the CAO must ensure that all records and documents of the County are kept safe.
- MGA s. 214 allows Council to pass a bylaw respecting the retention and destruction of records and documents.
- April 5, 2022 – Council approved the 2022 – 2026 Strategic Plan which included a priority project to “Develop & Implement a Records & Information Management System.”
- March 5, 2023 – Council approved a Records Management Bylaw 2-2023.
- June 11, 2025 – Alberta’s *Freedom of Information & Protection of Privacy Act* (FOIP) was repealed and replaced with *Access to Information Act* (ATIA) and the *Protection of Privacy Act* (POPA).
- January 19, 2026 – under the authority of the Records Management Bylaw 2-2023, the CAO approved AD-010 Record Retention & Destruction Policy.

ANALYSIS:

- MGA outlines the CAO’s responsibility for the safe-keeping of all records and documents in the control and custody of the County.
- Records Management Bylaw requires Council to authorize the CAO to establish and maintain a Records & Information Management System that guides the management, retention, access, security and destruction of records and information of the County in accordance with the Bylaw, provincial or federal laws.
- Records Management Bylaw was prepared based on:
 - Existing practices at the County of Barrhead,
 - Best practice for municipalities using Alberta Municipal Affairs guidelines, and
 - Provincial & Federal legislation.
- Bylaw requires amendments to reflect the changes in provincial legislation.
 - For simplicity, Administration recommends creating a new bylaw that repeals the existing bylaw

- Proposed changes:

Sec	Title	Change	Reason
2	Definitions	Add <i>ATIA</i> & <i>POPA</i> definitions	<i>FOIP Act</i> was replaced June 2025 by <i>Protection of Privacy Act</i> and <i>Access to Information Act</i> .
2	Definitions	Delete <i>FOIP</i> definition and reference to <i>FOIP</i>	
2	Definitions	Edit “Confidential” definition to reflect new legislation	
2	Definitions	Edit “Personal information” definition to reflect new legislation	
3	Authority & Responsibility	Edit legislative reference to reflect new legislation	
5	Personal Information	Edit legislative reference to reflect new <i>POPA</i> legislation	
6	Enforcement	Edit legislative reference to reflect new legislation	
7	Force & Effect	Add section 7.2 to repeal existing bylaw, Bylaw 2-2023.	Provides clarity and avoids bylaw conflict

- Policy AD-010 Record Retention and Destruction Policy is attached for information.

STRATEGIC ALIGNMENT:

PILLAR 4: GOVERNANCE & LEADERSHIP

GOAL 1 County improves risk management

Strategy 1: Develop and implement a Records & Information Management System.

ADMINISTRATION RECOMMENDS THAT:

Council consider 3 readings of the Records Management Bylaw No. 3-2026.



COUNTY OF BARRHEAD NO. 11

Province of Alberta

BYLAW NO. ~~2-2023~~ 3-2026

RECORDS MANAGEMENT BYLAW

Page 1 of 3

A BYLAW OF THE COUNTY OF BARRHEAD NO. 11, in the Province of Alberta, to provide for the management, retention and destruction of County of Barrhead records and documents.

WHEREAS Section 208(1)(b) of the *Municipal Government Act*, RSA 2000, c. M-26, as amended from time to time, provides that the Chief Administrative Officer must ensure all records and documents of the municipality are kept safe; and

WHEREAS Section 214(2) of the *Municipal Government Act*, RSA 2000, c. M-26, as amended from time to time, provides that Council may pass a bylaw respecting the retention and destruction of records and documents of the municipality;

AND WHEREAS Council acknowledges the benefit to the County to implement a records and information management system; where record retention, disclosure and destruction supports the commitment to privacy, transparency and public information access, and where recorded information regardless of form is managed as a resource and asset of the County as a whole and not the property of individuals or departments within the County.

NOW THEREFORE, the Council of the County of Barrhead No. 11 in the Province of Alberta, and under the authority of the *Municipal Government Act*, as amended, enacts as follows:

1.0 TITLE

1.1 This Bylaw may be cited as the Records Management Bylaw.

2.0 DEFINITIONS

2.1 *“ATIA” means the Alberta Access to Information Act, RSA 2024, c.P-28-5*

2.2 *“County” means the County of Barrhead No. 11*

2.3 *“Confidential” means any record that contains personal information about individuals; third-party, commercial, financial, scientific or technical information supplied either explicitly or implicitly in confidence; or any other sensitive information as described in ~~FOIPP Act s. 15-28~~ ATIA s. 19-33 and POPA s. 4(c)*

2.4 *“Control” means having the authority for the management, access, use, disclosure and protection of a record*

2.5 *“Custody” means the physical possession of the record stored in any manner*

2.6 *“Destruction” means all copies of a Record, regardless of form shall be destroyed*

~~2.7 *“FOIPP” means the Freedom of Information & Protection of Privacy Act, RSA 2000, as amended from time to time*~~

2.8 *“Official Record” means any record created, received, and maintained as evidence and information in any form, in pursuance of legal obligations or in the transaction of business which have administrative, operational, financial, legal, research or historical value to the County*

2.9 *“Permanent” means such records shall be preserved and never destroyed*

2.10 *“Personal Information” shall have the same meaning as defined in the Freedom of Information and Protection of Privacy Act, R.S.A. 2000, c. F-25, Protection of Privacy Act, SA 2024, c. P-28.5, as amended from time to time*

2.11 *“POPA” means the Alberta Protection of Privacy Act, SA 2024, c P-28.5 as amended from time to time*

2.12 *“Record” means any information however recorded, regardless of its form or characteristics. Records may be in paper or electronic format or a combination of both and may include, but not be limited to, notes, images, audiovisual recordings, books, documents, maps, drawings, photographs, letters, vouchers and papers and any other information that is written, photographed, recorded or stored in any manner*



2.13 “Retention” means the period of time that an official record is kept before it may be destroyed

2.14 “Transitory” means a record that has only short-term, immediate, or no value to the County and will not be required in the future. Transitory records are required only for a limited period of time for the completion of routine actions or preparation of a record

3.0 AUTHORITY & RESPONSIBILITY

3.1 In accordance with the *Municipal Government Act* s. 208(1)(b) the CAO must ensure that all records and documents in the control and custody of the County are kept safe. In order to achieve this, Council delegates the authority and responsibility to the CAO to:

- a) establish and maintain a Records & Information Management System that guides the management, retention, access, security and destruction of records and information of the County regardless of their format and in accordance with this Bylaw, ~~FOIPP Act~~ *POPA, ATIA* and any other applicable provincial or federal laws.
- b) as part of the Records & Information Management System, develop and maintain a Record Retention & Destruction Policy.
- c) take steps as required to implement, administer, apply or enforce the provisions of this Bylaw.

4.0 RECORD RETENTION & DESTRUCTION

4.1 CAO shall ensure that all records are retained in accordance with the Records Management Bylaw and the Records Retention & Destruction Policy.

- a) All official records may be disposed of in accordance with the retention schedule established by the CAO.
- b) All transitory records will be disposed of at any time when they no longer serve a valid purpose.
- c) Any document or record that is not transitory in nature and not referenced in the Record Retention & Destruction Policy may only be destroyed with direction and approval of the CAO.
- d) CAO may authorize the destruction of original records prior to the time outlined in the retention schedule if those originals have been converted to electronic format that will enable copies of the original to be made. The electronic record will be retained in accordance with the retention schedule for the class of record.
- e) Destruction of records shall occur upon expiration of the time period established in the retention schedule, and if no reason exists for further retention of a given class of records, the records may be destroyed.
- f) CAO shall have discretion to retain records longer than the period required in the retention schedule when deemed appropriate to provide future business, historical or legal value to the County.
 - i. Decisions to retain records longer than the retention period shall be recorded in the Records & Information Management System.



COUNTY OF BARRHEAD NO. 11

Province of Alberta

BYLAW NO. ~~2-2023~~ 3-2026

RECORDS MANAGEMENT BYLAW

Page 3 of 3

- g) When official records have been destroyed under the authority of this bylaw, a written certificate of the destruction shall be kept permanently.
- i. Written certificate shall include the time, location, list of records destroyed and the names of individuals present.

4.2 Where there is a conflict between this Bylaw, the Record Retention & Destruction Policy and Provincial and Federal legislation, the Provincial or Federal legislation shall apply and shall supersede this Bylaw.

5.0 PERSONAL INFORMATION

5.1 All personal information collected or used for decision making by the County shall be retained for a period of at least 1 year after the information is used to make a decision and in accordance with ~~FOIPP s. 35~~ **POPA s. 6**.

6.0 ENFORCEMENT

6.1 All employees are responsible to report suspected violations of this Bylaw and the Record Retention & Destruction Policy to the CAO.

6.2 All employees are responsible for handling records in accordance with this Bylaw, the Record Retention & Destruction Policy, **POPA** and **ATIA** ~~the FOIPP Act~~.

6.3 Failure to act in accordance with this Bylaw may constitute a reason for disciplinary action including but not limited to a verbal warning, a written warning, suspension or dismissal or be subject to penalties under ~~the FOIPP Act~~ **POPA and ATIA**.

6.4 An employee shall not be penalized for making a complaint or giving evidence in an investigation in relation to this Bylaw unless the complaint or evidence is made with malicious intent.

7.0 FORCE & EFFECT

7.1 This Bylaw shall come into force upon 3rd and final reading.

7.2 Bylaw 2-2023 Records Management Bylaw is hereby repealed.

FIRST READING GIVEN THE ___ DAY OF _____, 2026.

SECOND READING GIVEN THE ___ DAY OF _____, 2026.

THIRD READING GIVEN THE ___ DAY OF _____, 2026.

Reeve

County Manager

Policy Title: Record Retention & Destruction

Policy Number: AD-010

Functional Area: Administration

PURPOSE

To provide guidance, that is consistent with all statutes of Alberta and Canada, for the management, retention and destruction of all records and information held by the County of Barrhead.

A Records & Information Management System combined with a Record Retention & Destruction Policy in accordance with *Records Management Bylaw* provides for a consistent practice of handling all records within the County of Barrhead.

POLICY STATEMENT

Records and information held by the County of Barrhead are valuable assets needed to support effective decision making, meet operational requirements, protect legal, fiscal and other interests of the County, and to adhere to the *Municipal Government Act, RSA 2000, c. M-26*, *Access to Information Act (ATIA), RSA 2024, c. A-1.4* and *Protection of Privacy Act (POPA), RSA 2024, c.P-28-5*.

Records become the CAO's record of business for the County of Barrhead and are to be retained as per Schedule A of this policy.

SCOPE

This policy applies to all records of the County of Barrhead, regardless of form.

All employees and contractors working for the County of Barrhead must comply with this Policy.

DEFINITIONS

In this policy,

- a) **"CAO"** means the individual appointed by Council to the position of Chief Administrative Officer or their designate
- b) **"Classification Code"** means the reference code to an identified type of record on the Records Classification & Retention Schedule;
- c) **"Confidential"** means any record that contains personal information regarding individuals, third-party, commercial, financial, scientific or technical information supplied either explicitly or implicitly in confidence; or any other sensitive information as described in *ATIA s. 19-33*.
- d) **"County"** means the County of Barrhead No. 11;
- e) **"Destruction"** means the final stage of records management in which a record, regardless of form is destroyed;
- f) **"Destruction Final Report"** means the itemized report of records destroyed or permanently retained;
- g) **"Hold"** means the process that will be followed to preserve all forms of records of relevant information when litigation is reasonably anticipated, or for any other reason the CAO deems necessary;

- h) **“Metadata”** means data that provides information about a record’s creation, history and content, making it easier to retrieve, use, or manage;
- i) **“Official Record”** means any record created, received, and maintained as evidence and information in any form, in pursuance of legal obligations or in the transaction of business which have administrative, operational, financial, legal, research or historical value to the County.
- j) **“Record”** means any information however recorded, regardless of its form or characteristics. Records may be in paper or electronic format or a combination of both and may include, but not be limited to, notes, images, audiovisual recordings, books, documents, maps, drawings, photographs, letters, vouchers and papers and any other information that is written, photographed, recorded or stored in any manner.
- k) **“Records Classification & Retention Schedule”** means Schedule A of this policy and shall apply to both paper records and electronic records, and puts types of records into groups for tracking and managing as well as denotes the length of time a record should be kept;
- l) **“Records & Information Management System”** or **“RIMS”** means County of Barrhead's Record & Information Management System. At the time of drafting this policy, the electronic system in use is M-Files;
- m) **“Retention”** means the period of time that an official record is kept before it may be destroyed;
- n) **“Transitory”** means a record that has only short-term, immediate, or no value to the County and will not be required in the future. Transitory records are required only for a limited period of time for the completion of routine actions or preparation of a record.

RESPONSIBILITIES

1. CAO shall:

- a. Approve this Policy and any amendments to this Policy
- b. Approve any changes to Records Classification & Retention Schedule
- c. Approve any Holds and release of Holds
- d. Authorize destruction of any records, including those that are not part of Schedule A
- e. Authorize the release of records to Provincial Archives or local archives
- f. Provide for the adequate storage and security of all County records.

2. Records Management Team shall:

- a. Review changes to legislation and best practices and provide recommendations to CAO for any required or recommended changes to the Records Management Bylaw and this Policy
- b. Recommend changes to the Records Classification & Retention Schedule to the CAO
- c. Ensure that the Records Classification & Retention Schedule is adhered to and that regular audits of the records will be conducted to ensure compliance

3. Employees shall:

- a. Comply with this policy
- b. Safeguard records
- c. Where records are scanned into the RIMS repository, ensure that the resulting electronic images are readable, clearly identified and properly classified;
- d. Ensure records they create or receive will be handled in accordance with this policy and the Records Management Bylaw

- e. Recommend changes to the Records Classification & Retention Schedule to the Records Management Team
- f. Notify CAO of any reason to hold a record for longer than retention schedule
- g. Mark records as Official Records once they have reached that state.

GUIDELINES

1. Management of Documents & Records

- 1.1 RIMS shall be the primary repository for all Official Records and transitory documents relevant to County of Barrhead, unless provincial legislation or another County policy provides for other storage methods for specific records.
- 1.2 Staff shall save all documents into RIMS in a transitory or official record state.
 - a. Users are to limit storage of County documents on personal workstation desktops or in paper form.
 - b. For records saved as transitory documents in RIMS, the employee who created the record shall periodically review it to determine if it shall be made official and retention applied or whether the record shall still exist in a transitory state. For example, a document may be a living document that continues to gather information and is not ready to be made into an official record.
- 1.3 Official records exist in an un-editable state, but an M-Files Administrator is able to make adjustments to the metadata or record state if required.
- 1.4 Any costs arising from this policy will be budgeted during the Annual Budget process.

2. Retention & Destruction

- 2.1 Life cycle of the County's Official Records shall be managed as follows:
 - a. Official records in the care and custody of the County are property of the County and are to be scheduled for retention. The minimum retention period for all Official Records shall be outlined in the Records Classification & Retention Schedule, as set forth in Schedule A which is attached to and forms part of this policy.
 - b. Electronic records entered into the County's electronic system become the record of business for the County to be retained as per Schedule A of this policy. Copies and original paper records scanned into RIMS become transitory and may be destroyed without due process, with the exception of the following designated records for which the original duly signed paper records are to be retained as per Schedule A along with their electronic copies in RIMS:
 - i. Bylaws or Council meeting records that are approved by Council and signed by the Reeve
 - ii. Any records deemed to have historical value, including photographs or maps that may be determined by the CAO as valuable for future displays.
 - c. Where, in the Records Classification & Retention Schedule, it is provided that particular records shall be:
 - i. **Destroyed** - such records shall be destroyed so that the information contained therein is completely obliterated, without any copy thereof being retained, and such destruction shall be carried out in the presence of a witness;
 - ii. **Permanent** – such records shall be preserved and never destroyed

3. Holds Placed on Records

3.1 Records may be held for a period that is longer than Schedule A if there are legal or operational reasons why a record should be held longer.

- a. Litigation (Legal Hold)
 - i. Where County employees become aware of a situation that has evolved to the point where litigation or potential litigation affecting the municipality is or may occur, all records relating to that situation shall be placed on a Legal Hold status, suspending all record disposition processes until the threat of litigation has passed.
- b. *Access to Information Act (ATIA)*
 - i. Where the CAO has received an indication that there is or may be an Access to Information (ATI) request, any and all records relating to said ATI request must be retained for a period of at least one (1) year after the ATI request has been made;
 - ii. Where personal information has been collected during County business and is used to make a decision affecting a person or group of individuals, the information collected must be retained for at least one (1) year after that decision has been made.
- c. Discretion of CAO
 - i. CAO shall have discretion to hold records for longer than Schedule A requires if there is an operational reason for holding the record for a longer period.

4. Destruction Certificate

4.1 Where Official Records reach their final destruction date, final destruction activities are to be recorded on a Destruction Certificate:

- a. When paper records are destroyed, as per this policy, or transferred to Provincial archives, the CAO shall certify a Destruction Certificate.
- b. Where electronic records stored in the County's electronic systems have reached the end of their life cycle, those records approved by the CAO for destruction will have the images deleted and the metadata removed.
- c. Destruction Certificates shall identify the records being destroyed or transferred and shall refer to any relevant classification codes from the Records Classification & Retention Schedule.
- d. Destruction Certificates shall be retained permanently in RIMS as part of the Records Retention Index.

5. Records Classification & Retention Schedule

5.1 Attached Schedule A is entitled Records Classification & Retention Schedule.

REVIEW CYCLE

This policy shall be reviewed every 4 years or as Administration becomes aware that changes need to be made.

CROSS-REFERENCE

- 1) Records Management Bylaw (Bylaw 2-2023)
- 2) CPO – Body Cameras & In Car Cameras PS-004
- 3) CPO – Notebook Policy PS-005
- 4) CPO – Records Management System Policy PS-006
- 5) CPO – Evidence Collection & Management PS-007

- 6) *Municipal Government Act, RSA 2000, c. M-26*
 - 7) *Protection of Privacy Act, RSA 2024, c. P-28.5*
 - 8) *Access to Information Act (ATIA), RSA 2024, c. A-1.4*
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Effective: January 19, 2026

Approved by: CAO

Replaces: N/A

Last Review: N/A

Next Review: 2030

Resolution No: N/A

APPROVED, Jan 19, 2026

County of Barrhead No. 11
Records Classification

Use this to functionally organize and maintain records.

Administration	
Code	Subject
AD01	(Community) Awards and Recognition
AD02	Ratepayer Inquiry (and Response)
AD03	Historical Preservation
AD04	Internal Events and Meetings
AD05	Security Access and Control
AD06	Organizational Structure
AD07	(Community) Associations and Societies
AD08	Website and Social Media Content
AD09	Public Relations - Advertising
AD10	Branding
AD11	Reference Material

Financial Management	
Code	Subject
FM01	Accounts Payable
FM02	Accounts Receivable
FM03	Banking
FM04	Budgets
FM05	Fixed Assets
FM06	Investments
FM07	Procurement
FM08	Grants
FM09	Tax Roll & Assessment
FM10	Payroll Processing
FM11	Financial Accounting & Reporting
FM12	Financial Statements
FM13	Debt
FM14	Lending
FM15	Credit Applications

Human Resources	
Code	Subject
HR01	Benefits Programming
HR02	Compensation
HR03	Employee Administration/Personnel Files
HR04	Employee Events and Celebrations
HR05	Pension Administration
HR06	Recruiting
HR07	Training, Development and Delivery
HR08	Workers Compensation Board
HR09	Safety Training and Certifications
HR10	Audiometric Testing

Information Management	
Code	Subject
IM01	Information Systems Development and Implementation
IM02	Information Systems Management and Support
IM03	Mapping
IM04	Records Management
IM05	Records Destruction

Legal Compliance	
Code	Subject
LC01	Auditing and Reviews
LC02	Regulatory Reporting
LC03	(Contract &) Agreement Administration
LC04	FOIP Requests
LC05	Litigation and Dispute Coordination
LC06	Dispositions - Gravel Pits
LC07	Licenses and Permits
LC08	Insurance Administration
LC09	Insurance Claims

Municipal Governance	
Code	Subject
MG01	Bylaws
MG02	Boards, Committees and Commissions
MG03	Authority Delegation
MG04	Community Grants and Funding
MG05	Council Elections
MG06	Council Meeting Documents
MG07	Incorporation
MG08	Intergovernmental Correspondence
MG09	Policies and Procedures (Policy)
MG10	Plans & Studies
MG11	Council Meeting Supporting Documents
MG12	Boards, Committees and Commissions - NON Council
MG13	Boards, Committees and Commissions - Council, non-Permanent
MG14	Strategic Planning

Operations & Maintenance	
Code	Subject
OP01	Facility Management
OP02	Fleet and Equipment Administration
OP03	Agricultural Services
OP04	Infrastructure Design & Installation
OP05	Road Administration & Maintenance
OP06	Road Use Agreements
OP07	Bridge Maintenance and Construction
OP08	Waste Management
OP09	Water and Wastewater Monitoring
OP10	Utilities Administration
OP11	Utilities Metering Quality Assurance
OP12	Gravel Pit Control
OP13	Parks, Open spaces, and Campgrounds
OP14	Operational Agreements
OP15	Pre-Trip Inspections
OP16	Gravel Pit Private

Planning & Development	
Code	Subject
PD01	Land File
PD02	Land Use Planning
PD03	Economic & Community Development
PD04	Business Licenses

Safety & Environmental Compliance	
Code	Subject
SA01	Emergency Management Planning
SA02	Health and Safety Administration
SA03	Safety Monitoring
SA04	Hazardous Material Handling
SA05	Incident Reports and Investigations
SA06	Noise Exposure Measurements
SA07	Enforcement

**County of Barrhead No. 11
Records Retention Schedule**

Version: **APPROVED, Jan 19, 2026**

C = Current Year, E = Event, P = Permanent, OS = Obsolete or Superseded

Administration				
Use this functional category to organize records that are evidence of the day to day management of County of Barrhead's administrative activities.				
Code	Subject	Includes	Retention	Comments/ Citations
AD01	(Community) Awards and Recognition	Includes records that are evidence of recognizing community members for achievements such as milestone birthdays and wedding anniversaries and lending a helping hand to others. Records may include: Volunteer recognitions, congratulatory, certificates to citizens, Alberta Order of Excellence awards and volunteer recognition. Excludes: Employee and/or Elected Official celebrations and events - see HR04	C+2	3005, 4002
AD02	Ratepayer Inquiry (and Response)	Includes records that are evidence of investigating and responding to resident appreciation, concerns and general inquires. Records may include: letters of appreciation, non-bylaw related complaint records, correspondence, general resident concern letters, inquiries for information, delegation requests to present to Council, condolences, correspondence and working papers. Excludes: FOIP Requests - see LC04; Enforcement - see SA07 Delegation Requests - see MG06	C+5	3002, 3005
AD03	Historical Preservation	Includes records that are evidence of the historical events relevant to the County of Barrhead and surrounding region. Records may include photographs, artefacts, inventories, letters, videos and other records.	P	

AD04	Internal Events and Meetings	<p>Includes records that are evidence of logistical arrangement activities in supporting meetings and organizing other County events. Examples include scheduling, identifying participants, distribution of invitations, tracking attendance and securing venue and catering selections. Records may include: Program calendar, event schedule, brochures, posters, tickets, scripts, venue information, catering menus, participant confirmations, invitations, meeting notices, agendas, minutes, presentations, proofs and approvals and photos, etc.</p> <p>Excludes: Events and meetings related to Council see Council Governance - MG06, Boards, Committees and Commissions - MG02, Employee Events & Celebrations - HR04, Advertising materials - see AD09</p>	C+2	3002, 3005
AD05	Security Access and Control	<p>Includes records that are evidence of administering and monitoring access to offices, facilities and properties such as key pad code assignments, access passes and control of keys. Records may include: Access control documents, parking stall allocation, staff identification data, key control system etc.</p> <p>Excludes: Contracts and agreements - see LC03; Incident reports and investigations see SA05</p>	C+2	3005; Security surveillance recordings overwritten unless incident occurs
AD06	Organizational Structure	<p>Includes records that are evidence of the organizations structure and re-structuring. Also includes evidence of the planning and development of activities of the workforce and employment positions at the County of Barrhead such as succession planning and identifying job requirements and corporate structure. Records may include: Organizational charts, proposals, planning reports, restructuring plans, job descriptions and market research</p>	OS+6	3002 OS = Obsolete or superceded date
AD07	(Community) Associations and Societies	<p>Includes records that are evidence of the establishment and support of Community Associations and Societies, Recreational and Agricultural Societies in County of Barrhead. Records may include association's bylaws, agends, articles of incorporation, correspondence, dissolution agreement, financial records, letter of support, minutes and other association or society related documents</p> <p>Excludes: Contracts and agreements - see LC03; Donation requests, fundraiser information - see MG04</p>	E+2	3002, 3005 E = Dissolution of association or society

AD08	Website and Social Media Content	Includes records that are evidence of the management of the website layout, website & social media content coordination. Records may include: Design samples, draft content, External requests. Excludes: Original source web content - see appropriate subject; identity standards Bylaws - see MG01, Policies and Procedures - see MG09	C+2	3005, 3002
AD09	Public Relations - Advertising	Includes records that are evidence of the management of public contact, such as articles, offerings and advertising content and layout in mailouts, fliers, radio and newspaper. Records may include: design samples, advertising schedules, BARCC messaging. Excludes: <u>Original or source content</u> - see appropriate subject.	C+2	3002
AD10	Branding	Includes records that are evidence of activities to standardize, control and protect County of Barrhead's identity as represented in the corporate logo. Records may include: Corporate use guide, graphic standards manual, logo summary package, standard design specification and approved graphic.	OS+2	3005
AD11	Reference Material	Includes background and miscellaneous working papers for research related to all items in LC section. Records may include supporting material, working papers, comparatives to other municipalities, statistics Canada reports or Municipal Affairs population estimates - Generally transitory documents that should eventually be reset to another Class or deleted as non-official record	C+10	3005

Financial Management				
Use this functional category to organize records that are evidence of County of Barrhead's financial planning, management and bookkeeping activities including accounting, reporting and budgeting.				
Code	Subject	Includes	Retention	Comments
FM01	Accounts Payable	<p>Records which support the authorizing, performing and tracking payment transactions for monies owed by County of Barrhead, such as regular accounts payable processing, employee expense reimbursing, bill payment, generating cheques and transferring funds electronically to vendors. Also includes completing credit applications for vendors. Records may include : Invoices, Pcard invoices, approvals, employee expense claim forms, credit card receipts, vendor garnishee information, vendor statements, gravel tickets, and fire incident reports. Vendor information is included as well: EFT forms, proof of insurance, WCB, other.</p> <p>Excludes: Payroll garnishee information - see FM10; Journal Entries - see FM11 Credit Applications - see FM15</p>	C+7	2001, 2002, 2003, 2004, 2005, 3002
FM02	Accounts Receivable	<p>Records which support receiving invoicing, processing, and balancing monies owed to County of Barrhead by residents, customers for goods and services provided/performed. Records may include: Credit applications, Invoice backup such as PW and Emergency Response services invoices, permit and application fees, EFT authorization, NSF fees, write-offs, collections.</p> <p>Excludes: Journal Entries - see FM11, Tax Installment Payment Plan (TIPP) applications and Utilities Pre-Authorized Payment Debit (PAD) plan applications - LC03</p>	C+7	2001, 2002, 2003, 2004, 2005, 3002
FM03	Banking	<p>Records which support banking activities such as receipt and deposit of incoming funds and bank account reconciliations. Records may include: Bank statements, deposit slips, returned cheques, stop payments, cheque register including authorizations & cheque returns, bank transfers and NDA authorizations.</p> <p>Excludes: Records for setup or closing bank accounts, authorized signature setups - LC03, Investment related documents - see FM06</p>	C+7	2001, 2002, 2003, 2004, 2005, 3002
FM04	Budgets	<p>Records which support the compilation, preparation and monitoring of departmental, operating and capital budgets. Records may include: Operating department budgets, budget schedule, working papers for budgets, 3 year financial plan and 10 year capital plan.</p> <p>Note: approved budgets are retained permanently through minutes</p>	C+5	3002

FM05	Fixed Assets	Records which support the coordination, monitoring and tracking activities of fixed assets and tangible capital assets (e.g. machinery and equipment, roads, buildings, bridges, vehicles, land, bridges, office equipment, etc.) from acquisition to disposition. Records may include: Fixed assets/ tangible capital assets ledgers, depreciation schedules, total cost of assets, net book value of assets, invoices, purchasing documents; logging equipment hours to appropriate units and jobs.	E+7	3002 E=Disposal of fixed/tangible capital asset
FM06	Investments	Records which support the execution and control of general cash investments made by County of Barrhead. Records may include: documents related to GICs, Other Banking and Investment Documents. Excludes: NDA Accounts, see FM03	E+7	3002 E=Investment has been withdrawn or cashed:
FM07	Procurement	Records which support the selection, procurement and purchasing activities for goods and services from external vendors. Activities include preparing and issuing requests for proposals (RFP), receiving bids from vendors and evaluation of vendors. Records may include: RFPs for services and equipment, tenders for projects or supplies, correspondence, POs.	C+7	2001, 2002, 2003, 2004, 2005, 3002
FM08	Grants	Includes records which support researching and applying to provincial and federal organization or other organizational grants for funding such as MSI/LGFF, STIP, CCBF(GasTax), and Land Stewardship Centre. Also includes reporting to grantor on how the monies are spent. Records may include: Grant application forms, reporting forms, including SFEs, correspondence, compliance reporting. Excludes: Grants provided by the County - see MG04	C+7	
FM09	Tax Roll & Assessment	Includes records that are evidence of estimating and valuation of property for the County for municipal taxation purposes including inspecting property and verifying information on the summary report. Records may include: Appeals, arrears correspondence, assessment reports, ASSET load report, building detail report, farmland report, land titles, mortgage information, notices of assessment, property summary report, returned mail of tax notices, school declarations, Tax sale, TIPP correspondence, and other documents. Excludes: Decisions made by Assessment Review Board (ARB) - MG02; Receiving property tax payments - see FM02; Original land documents - see PD01	P	3001, 3002, 3008

FM10	Payroll Processing	Records which support accounting activities related to the payment of County of Barrhead staff (i.e. full-time, part-time, councillors, seasonal etc.). Records may include: regular payroll generation, deductions, tax collection and remission, reporting and reconciliations . Also includes summaries of payments to Employment Insurance (EI), Workers' Compensation Board (WCB), Local Authorities Pension Plan (LAPP), benefit providers, employee banking information, T4s, monthly pay files, timesheets, direct deposit register, year to date payroll summary reports, payroll garnishee information. Includes T4As, AGR-1 and all other related Tax slips and summaries Excludes: EE related documents - see HR03	C+7	1001, 1002, 1003, 1004, 1005, 2003, 3002
FM11	Financial Accounting & Reporting	Includes records that are evidence of daily, monthly and annual reviewing, posting and reporting activities for corporate transactions into the accounting system such as journal entries, adjustments and account reconciliations, and working papers. Records may include: Journal entries and back-up, corrections and back-up, fuel log, project dashboard, reserve report, trial balances, GL reconciliation, working papers, GST filings, calculations, analysis, monthly reporting package to Council, reserve report, annual reports and Audit Workbook. Excludes: Financial Statements - see FM12	C+7	2001, 2002, 2003, 2004, 2005, 3001, 3002
FM12	Financial Statements	Includes records that are evidence of the compilation, maintenance and control of County of Barrhead's yearly financial statements. Records may include: Approved/Audited Financial Statements, General ledger	P	3002
FM13	Debt	Includes records that are evidence of borrowing, financing and monitoring of loans and conditions of debts owed by County of Barrhead. Records may include: applications, debentures, debt payment schedule, promissory notes, financing and debt summaries, letters of credit, loan documentation and lending guarantees.	E+7	2003, 2004, 2005, 3001 E=Obligation is completed
FM14	Lending	Includes records which support the execution and control of loans made by the County to County of Barrhead communities for services and facilities operations. Records may include: applications, payment schedule, terms of the loan, annual reviews, statements, reporting and related correspondence. Excludes: Contract and agreements administration - see LC03	E+7	2003, 2004, 2005, 3001 E=Borrower has paid loan in full, or loan cancelled.
FM15	Credit Applications	Includes records which support the application for credit with vendors.	OS+1	

C = Current Year, E = Event, P = Permeant, OS = Obsolete or Superseded

Human Resources				
Use this functional category to organize records that are evidence of the planning, management and administration of County of Barrhead's staff and supporting programs and services.				
Code	Subject	Includes	Retention	Comments
HR01	Benefits Programming	Includes records that are evidence of planning, design, implementation and delivery of County of Barrhead's employee benefit programs including savings plans, benefit sponsorship, health and dental coverage and pension plans. Records may include: Benefit presentation, correspondence, plan documentation, rates, explanatory documents regarding benefits, group insurance, dental plans, etc. Excludes: Contracts and agreements with benefit providers - see LC03	C+5	3002
HR02	Compensation	Includes records that are evidence of compensation planning and development activities such as analysis of comparable industry specific job descriptions and salary reviews and reporting on findings. Records may include: Compensations Research and Review, pay grids and scales.	C+7	3002
HR03	Employee Administration/Personnel Files	Includes records that are evidence of the on-going administration of County of Barrhead's employees such as new employee orientations, enrolment in pension & benefit programs. Records may include: Personal information form, resume, offer letters, new hire form, proof of citizenship, oaths, driver's licence, completed abstract form, work plans and appraisal of job performance, skills, training/education and certifications (nonSafety related), performance reviews, disciplinary matters and employee certifications, salaried timesheets, commendations, investigations, grievances, discipline, complaints, results of health examinations, occupational health considerations, criminal record checks, personal files, FOIP authorization forms, medical information, WCB Injury Report, and related COB incident report, insurance claim forms and reporting, doctors' notes & correspondence, health assessments, interventions, immunization records, blood tests, psychological test/evaluations, counselling reports, authorizations for return to work, modified work assignment requirements, work restriction, special equipment requirements and upon termination, the record of employment. Excludes: audiometric testing - see HR10, Safety related training and certifications, see - HR09	E+7	1001, 1002, 1003, 1004, 1005, 3002 E=Employee no longer works for County

HR04	Employee Events and Celebrations	Includes records that are evidence of the planning and implementation of employee celebrations and events such as retirement parties, annual holiday celebrations, employee extraordinary customer service, job performance recognition and long term service awards. Records may include: notices, certificates, invitations, event information and photos Excludes: Awards and Recognition - see AD01	C+1	3005, 4001, 4002
HR05	Pension Administration	Includes records that are evidence of the monitoring and fulfilling of pension obligations to individuals under LAPP. Records may include: member registration, beneficiary, BuyBack, Pension Partner, reports, retirement and other documents. Excludes: Yearend working papers, reports, and pension deductions - see Payroll Processing FM10	E+110	1001, 1003 E = Date of Birth
HR06	Recruiting	Includes records that are evidence of recruiting activities for County of Barrhead's internal and external job postings. Records may include: Correspondence, interview questions and interview notes, candidate reference checks and offers; unsuccessful candidates resumes. Includes General recruiting such as advertisements, correspondence, job postings. Excludes: Successful candidates' details - HR03, excludes advertising, see - AD09	C+2	1004, 3005
HR07	Training, Development and Delivery	Includes records that support the design and development of internal training programs for employees, contractors and volunteers. Also includes records from the attendance of external events, webinars, or related training session, that are for the benefit of County Staff. Records may include: Course hand outs, test/exam masters, workshop materials, course evaluations and statistics, online training course information. Excludes: Certifications and Training records which are specific to individuals - see HR03	C+2	3002
HR08	Workers Compensation Board	Includes records that are evidence of reporting workers' injuries, submitting employer's reports to Workers' Compensation Board and summarizing WCB claims. Records may include: WCB employers report, WCB annual return and claim summaries. Excludes: Employee-specific injury records - see HR03	C+7	1005, 3002, 3005, 5002

HR09	Safety Training and Certifications	Includes records that are evidence of Employee specific, job related training and certifications both regular and safety related. Records may include: Safety related skills, training and education certifications, drivers file and abstract consent, emergency contact form, EE orientation, ergonomic assessments, and employee specific audometric testing. Excludes: Non Employee specific training - see SA02 & SA03	E+2	E = EE Termination Date
HR10	Audiometric Testing	Document specific retention for Audiometric Testing within the Safety Training and Certifications Class	C+2	5005

Information Management				
Use this functional category to organize records that are evidence of the management and protection of the County of Barrhead's information resources, systems, business records, technical infrastructure and telecommunications.				
Code	Subject	Includes	Retention	Comments
IM01	Information Systems Development and Implementation	Includes records that are evidence of planning, design, testing and implementation of County of Barrhead's information systems such as identification of business needs, research of software and hardware and development of user documentation. Records may include: technical documentation, user documentation and manuals and STEP sheets. Excludes: Software Licences - see IM02	E+2	E=system or software no longer in use
IM02	Information Systems Management and Support	Includes records that are evidence of information system maintenance and support activities including user support and managing information system processes including hardware and software installations, repairs, troubleshooting, web server maintenance, system upgrades, server installation, managing permissions and archiving of material. Records may include: Service request logs, desktop support tickets. Excludes: Contracts and agreements - see LC03; Systems Training Manuals - see IM01	C+2	
IM03	Mapping	Includes records that are evidence of the downloading, capturing, integration, control and delivery of County geographical mapping data for all areas and Departments. Records may include: Ortho-photo, Mapping and Geographic Information Systems (GIS), flood mapping, grader and mower beats map, hamlet map, subdivision maps, land ownership map, and road map as well as mapping information used to support projects, reports, studies.	OS+10	3002 E= Expiry Date
IM04	Records Management	Documents related to creation of Records Management system. Includes: reporting, research and design and Retention Schedule Excludes: Records Destruction Certificates - see IM05; FOIP Requests - see LC04	C+2	3002, 3006
IM05	Records Destruction	Includes records that are evidence of Certificates confirming records and data destroyed in compliance with the retention schedule; inactive record transfer requests. Records may include: Records Destruction reports. Excludes: Records Retention Schedule - see LC01	P	3002, 3006

Legal Compliance				
Use this functional category to organize records that are evidence of protection and representation of the County of Barrhead's legal rights, relationships and responsibilities.				
Code	Subject	Includes	Retention	Comments
LC01	Auditing and Reviews	Includes records that are evidence of the planning, preparation, execution and reporting of internal and external operational and financial audits such as GST, COR, Assessment, Records Management and Municipal Reviews. Records may include: Audits conducted by internal or external parties, working notes and certificate of recognition. Excludes: Audited Financial Statements - See FM12	C+15	2001, 2002, 2003, 2004, 2005, 3001, 3002
LC02	Regulatory Reporting	Records which support regular and/or incident based reporting, submissions and application to regulatory bodies as mandated by applicable regulations, code and standards. Records may include: Assessment Shared Services Environment (ASSET) report submissions and annual evaluations, Freedom of Information and Protection of Privacy (FOIP) annual statistics reporting, regulatory correspondence, regional planning reports, Master Engineering design guidelines and standards, Notifications of Construction Completion Certificates (CCC), Final Acceptance Certificate (FAC), engineering drawings for completed projects, FIR, SIR, FSIR. Excludes: National Resource Conservation Board (NRCB) applications - see PD01	C+15	3002, 3005
LC03	(Contract &) Agreement Administration	Includes records that are evidence of the negotiation, preparation, monitoring and administration of contracts and agreements between the County of Barrhead and service suppliers, vendors, contractors and the other Alberta municipalities, and ratepayers. For all departments. Records may include: Contracts, agreements, amendments, applications, correspondence, Licences, notes, reports, schedules and leases. Excludes: Road Use Agreements & Hold Harmless - see OP06 and OP14	E+10	3002 E=Termination of contract or agreement
LC04	FOIP Requests	Includes records of Freedom of Information and Privacy Act requests, evidence pertaining to individual requests, and packages provided in response to requests. Excludes: Freedom of Information and Protection of Privacy (FOIP) annual statistics reporting - see LC02	C+5	3002, 3005, 4001, 4002

LC05	Litigation and Dispute Coordination	Includes records that are evidence of legal opinions and advice formulated and delivered by County of Barrhead and external council on claims, disputes and litigation matters. Includes personnel matters. Record may include: Statement of claim, loss reports, claim settlements, photos, judgements, court orders, proceedings, briefs, affidavits, blue prints, litigation binders, foreclosure proceedings, court claims, liens, matter files, advice, correspondence and working papers. Excludes: Insurance claimes - see LC09.	E+12	3002, 3005, 3006 E=Settlement of claim
LC06	Dispositions - Gravel Pits	Government issued dispositions related to Gravel Pits. Excludes: Government issued dispositions could include SML, SME, Rec Lease, DLO, DML, LOC, DRS. See LC03	E+12	3002 E = Expiry of agreement or obligations are met
LC07	Licenses and Permits	Government issued licenses and permits; could include Vehicle inspection facility license, storage tank system operation, water and/or wastewater license and approval, and pesticide service and vendor registration.	E+5	3002 E = Expiry of agreement or obligations are met
LC08	Insurance Administration	Includes records that are evidence of administering vehicle insurance, property insurance, general liability insurance and other insurance policies for County of Barrhead including researching insurance needs and setting up policies. Records may include: Certificates of insurance, insurance applications, insurance policies and renewals. Also includes Additional Named Insured and Additional Insured certificates	C+7	3004
LC09	Insurance Claims	Includes records that are evidence of insurance claims administration including filing claims, follow up and communication with insurance providers. Records may include: Insurance claims applications, photos, forms, adjuster reports, repairs, reports, responses from Insurer, claim payout summaries and quotes.	E+12	3002, 3004 E=settlement of claim;

Municipal Governance				
Use this functional category to organize records that are evidence of County of Barrhead's leadership and direction as well as the coordination of management and Council practices.				
Code	Subject	Includes	Retention	Comments
MG01	Bylaws	Includes records that are evidence of creation, development and amendment of County of Barrhead bylaws. Activities include identifying the need for bylaws, background and histories of bylaws and drafting bylaws, as well as enforced municipal bylaws. Records may include: bylaws in all states (Active, Draft, expired, etc). Excludes: reference materials, working papers - see AD11	P	3001, 3002
MG02	Boards, Committees and Commissions	Includes records that are evidence of the establishment, deliberation and decision making of County of Barrhead's Council appointed boards, committees and commissions such as Economic & Community Development Board, Emergency Advisory Board, Municipal Planning Commission, JWHS, ICF, COW, etc. Records include: Agendas, meeting minutes, Excludes Boards, Committees and Commissions that are Employee or External in nature - see MG12; Supporting meeting material such as working papers, RFDs, presentations - see MG13	P	3001, 3002;
MG03	Authority Delegation	Records which support delegation of financial signing authorities for bank accounts and safety deposit boxes and other signing authorities, in accordance with established policies. Also includes delegation of 'acting' staff in absence of Chief Administrative Officer. Records may include: notification of instance of Authority delegation	OS+3	E= Expiry Date
MG04	Community Grants and Funding	Records which support receiving, reviewing, approving and processing funding requests from the community for the Community Grant program. Also includes regular annual funding and donations that are provided to the community such as funding provided for community halls, parks, museum and libraries. Records may include: Funding application forms, criteria/eligibility checklist, annual funding reports, donation requests, expenditure summaries, receipts, photos. Excludes: Final approvals/ decisions of funding made by committees/boards - see MG02 ; final approvals/ decisions for funding made by council - see MG06	C+7	

MG05	Council Elections	<p>Includes records that are evidence of the elections process for County of Barrhead council including reviewing any legislative changes, hiring of the returning officers, nomination of candidates and the counting of ballots. Records may include: Election nomination list, oath of office, candidate report, election results report (unofficial/official), appeals, nomination papers and affidavit of witness for destruction of elections materials. Also includes oaths of office, setting of fees for election officers, arrangements for voting stations, rental rates, publishing of first and second election notices, notice of nomination day, notice of election day, dates of advance vote, election materials, statement of results, judicial recounts and candidate and worker orientation materials.</p> <p>Excludes any physical documents such as ballots, voter registers- follow LAEA</p>	C+4	3002, 3003
MG06	Council Meeting Documents	<p>Includes records that are evidence of the proceedings, adoptions and resolutions of County of Barrhead Council's regular, organizational, public hearing and in-camera meetings and sessions. Records may include: Agendas, meeting minutes, council recordings, resolutions, RFDs and back-up material brought in front of council, Strategic Plan, Delegations, and petitions.</p> <p>Excludes: Coordination of meetings and events - see AD04, Bylaws - see MG01, Policies - see MG09, Supporting records for council apt boards, ICF, COW, RFDs working papers and presentations - see MG13</p>	P	3001, 3002
MG07	Incorporation	<p>Includes records that are evidence of the founding and establishment of County of Barrhead, related authorities and corporate entities. Records may include: articles of incumbency, certificates of incorporation, certificates of name change and corporate seal.</p>	P	2003, 2005, 3001, 3003
MG08	Intergovernmental Correspondence	<p>Includes records that are evidence of general correspondence with other municipalities, school boards/districts, Municipal Affairs, Alberta Health Services, AER, as well as other provincial and federal government bodies. Records may include: agendas, minutes, presentations, correspondence, reports, surveys, inquiries, Federal electoral boundaries.</p> <p>Excludes: Grant applications - see MG04</p>	C+2	3001, 3003

MG09	Policies and Procedures (Policy)	Includes records that are evidence of the development, maintenance, review and updating of internal policies, procedures and departmental processes. Records may include: process flow charts, general and HR policy and procedure masters, desk top procedures, work instructions and supporting documentation. Also includes approved policies and procedures. Excludes - STEP sheets - see IM01	OS+5	3001, 3002 E= Expiry Date
MG10	Plans & Studies	Includes records that are evidence of studies and reports for development, environmental, and infrastructure related to county operations, requirements, and regulations. Records may include: Final reports, studies such as rural road studies, economic development studies, water studies, traffic studies, Storm Water Management plans, and Flood Risk Management plans, environmental site assessments and studies.	OS+5	3002, 5005 E=Expiry Date
MG11	Council Meeting Supporting Documents	Includes records that are supportive of the creation and development of meeting minutes for County of Barrhead Council's regular, organizational, public hearing and in-camera meetings and sessions. Records may include: RFDs and back-up material brought in front of council, delegations, petitions and info items. Excludes: Agendas, Minutes, Resolutions and resolution tracking - see MG06	C+7	3001, 3002
MG12	Boards, Committees and Commissions - NON Council	Includes records that are evidence of the establishment, deliberation and decision making of non-County of Barrhead's Council appointed boards, committees and commissions but such that the board, committee or commission is employee or externally lead. Such as Agricultural Services Board, Regional Water Commission, FCSS, EE Social Committee. Records may include: Agendas, meeting minutes, supporting meeting material such as and property assessment appeals. Excludes Boards, Committees and Commissions that are Council in nature - see MG02	C+7	
MG13	Boards, Committees and Commissions - Council, non-Permanent	Includes supporting records that are evidence of the establishment, deliberation and decision making of County of Barrhead's Council appointed boards, committees and commissions such as Economic & Community Development Board, Emergency Advisory Board, Municipal Planning Commission, ICF, COW, etc. Records include: Supporting meeting material such as working papers, RFDs, presentations Excludes Boards, Committees and Commissions that are Employee or External in nature - see MG12: Agendas, meeting minutes - see MG02	C+7	3001, 3002;

MG14	Strategic Planning	<p>Includes supporting records that are evidence of the establishment, deliberation and decision making of County of Barrhead's Strategic Planning. Records include: Plans, report cards and supporting documents</p> <p>Excludes Boards: Agendas, meeting minutes - see MG02</p>	C+12	
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Operations & Maintenance				
Use this functional category to organize records that are evidence of the ongoing operations and maintenance of County of Barrhead's infrastructure and facilities.				
Code	Subject	Includes	Retention	Comments
OP01	Facility Management	<p>Includes records that are evidence of the routine maintenance of County of Barrhead's building, facilities and properties, such as office buildings and airport facilities. Includes exterior and interior maintenance to buildings, landscaping, grounds keeping and grass cutting. Records may include: project plans, maintenance logs, airport registers, correspondence, reports, notifications, routine maintenance.</p> <p>Excludes: Site safety inspections - see SA03; Bridge Maintenance -see OP07; Gravel Pits - see OP12; structural repairs - see OP04; Campgrounds - see OP13; Parks - see OP13</p>	C+7	3002, 3005
OP02	Fleet and Equipment Administration	<p>Includes records that are evidence of activities related to the administration, maintenance, licensing, inspection and disposition of fleet vehicles and County equipment such as public works equipment, mobile equipment, protective equipment, computer and office equipment. Records may include: Safety Fitness certification, Annual Dimension permit, blanket overweight permits (commercial vehicle permits), bill of sale, warranty, work orders. Also includes pre-trip inspections where defects are found.</p> <p>Excludes: pre-trip inspections with no defects found- see OP15</p>	E+7	3002, 3005, 5006 E=Disposal of equipment/ vehicles
OP03	Agricultural Services	<p>Includes records that are evidence of the development, coordination and delivery of agricultural and environmental programs designed to increase awareness and to support and assist County of Barrhead's rural communities. Programs such as Alus, Bat, EFP, Shelterbelt trees, etc are all included here. Records may include: Surveys, inspections, equipment rentals, research, notifications, maps, photos, footage, correspondence, application, programing, reports, guideline, educational material.</p>	C+7	3002

OP04	Infrastructure Design & Installation	Records which support the design and construction of County infrastructure related projects such as airport, road construction, flood mitigation and repair and waterworks development. Records may include: Engineering drawings, diagrams, installation of signage, inspections, correspondence and project cost sheets. Excludes: Bridges - See OP07, Gravel Pit - See OP12	E+11	E=Life of infrastructure/ Asset Disposed
OP05	Road Administration & Maintenance	Records which support the routine inspection and maintenance of roads within the county such as approaches, grading, brushing, plowing and sanding, snow removal, chip sealing etc. Also includes the maintenance and inspecting of traffic signs and barricades, including mowing of roadside ditches. Records may include: service requests, work plan, road plan, complaint log, road program, inspections, road ban orders, RoadData permits.	C+12	3002
OP06	Road Use Agreements	Includes records that are evidence of road use agreements with companies and organizations. Records may include: Road use, encroachment agreements, approaches or pipeline crossing agreements. blanket road use agreements, banned roadway permits, overweight permits, log haul route approval, temporary access.	C+7	3002
OP07	Bridge Maintenance and Construction	Records which support the routine inspection, maintenance, planning and construction of bridges. Records may include: Engineering reports, bridge files, bridge inspections, correspondence. Excludes: Approaches - see OP05	P	
OP08	Waste Management	Includes records that are evidence of the routine operation and administration of waste management at transfer stations. Records may include: transfer station monthly logs and reports from sites to landfill.	C+5	3005, 5005
OP09	Water and Wastewater Monitoring	Includes records that are evidence of monitoring, maintaining and repairing water and waste water management systems such as ensuring water quality meets requirements through testing and sampling, conducting routine and emergency maintenance on the infrastructure, monitoring waste waters and monitoring volumes of water and waste water. Records may include: monthly reports for daily check, lab reports, pre/post release testing, maintenance log, annual report.	C+7	3005, 5005

C = Current Year, E = Event, P = Permeant, OS = Obsolete or Superceded

OP10	Utilities Administration	Includes records that are evidence of routine operations, inspection, monitoring and preventative maintenance on County of Barrhead's utility infrastructure such as resident water reconnect and disconnects, truck fill maintenance and utilities location. Records may include: meter reads, service connection and disconnection, maintenance records, reports, and deposit recaps.	C+7	3005, 5005
OP11	Utilities Metering Quality Assurance	Includes records that are evidence of the inspection, repair, verification and calibration of water meters owned by County of Barrhead in accordance with current bylaw. Records may include: Meter service work orders, proving records, serial number, tag tracking and work orders.	E+7	3005, 5005 E=meter taken out of service
OP12	Gravel Pit Control	Records which support monitoring and tracking the activities of gravel pits owned and operated by County of Barrhead. Records may includes: Water Act approval, engineering, AEP compliance, activates plan, 5 year reports, code of practice, common boundary agreement, maps, pit registration, gravel crushing tracking, reports, correspondence. Excludes: Private Gravel Plts - see OP16	E+25	E = no longer have an interest in the gravel pit/lands
OP13	Parks, Open spaces, and Campgrounds	Records which support the regular maintenance and inspection of County of Barrhead's day use areas and campgrounds, parks and recreational areas. Records may include: Inventory listings, ice thickness reports, lab reports, photos, correspondence.	C+7	3002
OP14	Operational Agreements	Includes records that are evidence of agreement between the County of Barrhead and the land owner of services performed by the County at the landowners request. Records may include: Hold Harmless agreement (for ex. snowplowing, gravel, and/or spray agreements)	E + 7	E = end of agreement
OP15	Pre-Trip Inspections	Includes pre-trip inspections where there are no defects found. Excludes pre-trip inspections where defects are found = see OP02	C + 1	
OP16	Gravel Pit Private	Records which support monitoring and tracking the activities of gravel pits <u>not</u> owned and operated by County of Barrhead. Records may includes: gravel crushing tracking, reports, correspondence, and Community Aggregate Levy Quarterly Aggregate Shipment Reports. Exlcudes Gravel Pits owned and operated by the County - see OP12	C+7	

<p>Use this functional category to organize records that are evidence of developing County of Barrhead's strategic direction, infrastructure planning and construction and the promotion of the County through business and tourism development.</p>				
<p>Planning & Development</p>				
Code	Subject	Includes	Retention	Comments
PD01	Land File	Includes records that are evidence of the monitoring and protection of the interests and rights in land holding. Records related to development, subdivision, redesignation, appeal, compliance, and general land files. Records may include: permits, applications, correspondence, registered documents, plans and drawings, reports and studies, authorizations and returned mail.	P	3001, 3002, 3008
PD02	Land Use Planning	Records which support planning and the process of regulating land use. Records may include: Area Structure Plan (ASP), Inter-municipal Development Plans, Municipal Development Plan (MDP), Master Drainage Plan, functional planning studies, Traffic Impact Assessment (TIA).	E+5	3002 E= Bylaw dissolution date
PD03	Economic & Community Development	Records which support developing strategies and connecting business, organizations, County of Barrhead and the community together for initiatives that benefit and strengthen the economic well being of County of Barrhead. Development types include Ag, Industrial, Community and Tourism. Records may include: Resource material, business plans, Maps & Pictures, correspondence, presentations, research. Excludes: Land Use Planning - PD02	C+7	
PD04	Business Licenses	Placeholder. Includes records that are evidence of receiving, reviewing, and processing of licenses for operations of a business within County of Barrhead. Records may include: Working papers, business licenses, applications approval/denials.	E+10	3002 E=Expiration of licence or waiver

Safety & Environmental Compliance				
Use this functional category to organize records that are evidence of County of Barrhead's commitment to limit the impact of operations on the environment, people and the County.				
Code	Subject	Includes	Retention	Comments
SA01	Emergency Management Planning	Records which supports planning, prevention and response to major incidents that have the potential to impact life, property, environment and the local economy. Records may include: Municipal Emergency Management Plan and supporting documents, audits, training, minutes, presentations, research materials Excludes: Insurance claims - see LC09	OS+5	
SA02	Health and Safety Administration	Records which support the planning, developing, delivering and implementing safety programs such as maintaining the HS manual and safety orientation packages, program reporting and providing guidance and oversight on safety issues. Also includes statistical tracking and reporting and orientations. Records may include: Health & Safety (H&S) Manual, Safe Work Practices (SWP), statistical reports, orientation packages, H&S memorandums, H&S Directives, all Health & Safety event planning, documentation and schedules, contractors safety orientation. Excludes: Incident reporting- see SA05 safety audit / COR - see LC01	C+10	3002, 5003, 5004
SA03	Safety Monitoring	Includes records that are evidence of proactive monitoring, inspection and assessment activities related to safety such as prejob safety meetings, site inspections and assessing safety hazards. Records may include: job hazards assessments (FLHA), and inspections. Excludes: Internal & External Safety audits (COR) - see LC01, records pertaining to employees (except audiometric testing) - see HR03, audiometric testing of workers see HR10. Toolbox Meetings - see SA02	C+5	3002, 5001, 5003, 5004, 5005, 5006
SA04	Hazardous Material Handling	Includes records that are evidence of handling receiving and disposing of potentially dangerous goods. Records may include: Workplace Hazardous Material Information System (WHMIS), Safety Data Sheets (SDS), Bin Guideline, herbicide and strychnine application forms, tracking lists of who used the material and how much was used etc.	C+5	3002, 5005

SA05	Incident Reports and Investigations	<p>Records which support personal injury or mishap incident reporting and investigation activities. Incidents may be related, but not limited to accidents, alarm activations, theft, vandalism, public disturbances or first aid administration. Records may include: Incident reports, photos, witness statements, investigation tracking reports, Near Miss Reports.</p> <p>Excludes: WCB Worker Injury Report - put on individual's personnel folder see HR03</p>	C+10	3002, 5002, 5003, 5004
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TO: COUNCIL

RE: 2025 YEAR END

ISSUE:

Council resolutions are required to complete the 2025 year-end.

BACKGROUND:

- Annual Operating Surplus as reported in the Year to Date (YTD) Budget Report is common in municipalities because municipal governments are unable to run a deficit budget.
 - Municipalities must fully budget tax revenues and reserve transfers to cover all planned expenditures.
 - Unforeseen circumstances such as weather or project delays may result in a decrease in expenses.
- Annual Operating Surplus is different from the surplus presented in the financial statements.
 - Surplus for Public Sector Accounting Standards (PSAS) purposes is calculated based on the PSAS as presented in the Financial Statements.
 - Unlike the Annual Operating Surplus as presented in the YTD Budget Report, the surplus for PSAS purposes excludes all reserve transfers and principal debt payments, and includes capital revenues, gains (losses) from tangible capital asset dispositions, and amortization.
- Policy FN-007, Financial Management & Reporting outlines the year-end financial reports to be provided to Council including the variance explanations for variances greater than or equal to 10% and \$20,000 for the YTD Budget Report and YTD Capital Report.
- Policy FN-002, Reserves, requires the Reserve Report be presented at least twice a year; during budget cycle and as part of the year-end financial reports.
 - Reserves will not be overdrawn, without being supported by a plan to fund the deficit in the reserve and receive approval from Council.

ANALYSIS:

- The following documents are presented to Council in accordance with Policy FN-007 Financial Management & Reporting:
 - YTD Budget Report with variance analysis
 - Net Operating Surplus by Department
 - Capital Report with variance analysis
 - 2025 Reserve Report
 - Reconciliation of Budget Data to Financial Statements
 - Draft Statement of Financial Position
 - Draft Statement of Operations
 - Draft Segmented Disclosure

Net Operating Surplus by Department:

- 2025 year-end surplus is \$920,800, but subject to audit adjustments and management review of two estimates:
 - Allowance for Doubtful Tax Accounts is estimated at \$320,000 and relates to unpaid oil and gas property taxes. At December 31, 2025, unpaid oil and gas property taxes are \$1.3M. Management will review this estimate and provide an update before issuance of 2025 financial statements.
 - Expense for Police Funding Model has been recorded at the estimated budget amount of \$365,000. Actual police funding costs will be received from the province in mid-March and may require an adjustment to the financial statements.
- Most departments were in a surplus position in 2025. Those in a deficit position compared to budget were minor. Explanations for department budget deficits greater than \$100 and department budget surpluses greater than \$20,000 and 10% are explained below:
- **General & Requisitions** - combined budget deficit of \$50K was due to a higher allowance for doubtful taxes of \$165K and lower interest earned of \$37K than budgeted, offset by higher penalties on taxes of \$138K and taxation revenue, net of requisitions, being \$5K higher than budgeted. Tax cancellations were also lower than budgeted.
- **Legislative** - budget surplus of \$46K was primarily generated from fewer Committee meetings held during the year than budgeted as well as conference and convention fees being lower than budgeted.
- **Elections & Plebiscites** – budget deficit of \$719 due to higher costs than budgeted to create address and voter registry.
- **Bylaw Enforcement** – budget surplus of \$75K was primarily due to higher ticket volume than estimated.
- **Safety** – budget surplus of \$20K was primarily due to lower salary and wages than budgeted and overall lower expenditures than budgeted. In 2025, Safety position became a separate part-time position (previously a combined Ag & safety position), with the incumbent being hired April 1, 2025.
- **Airport** – budget deficit of \$1K due to higher materials costs as beacon lights did not meet safety specifications and were required to be replaced in 2025.
- **Land Use Planning** – budget surplus of \$53K was generated from actual expenditures lower than budgeted. Includes salaries and wages \$24K lower than budget due to start dates of Director of Rural Development and Development Officer employees. Contracted and general services lower by \$23K due to lower SDAB appeal costs and legal fees, as well as permitting software upgrade project being deferred to a future year. Revenue was \$14K higher than budget due to more development activity in the County.
- **Economic Development** – budget surplus of \$52K was generated from actual expenditures lower than budgeted. Includes salaries and wages \$24K lower than budget due to start dates of Director of Rural Development and Development Officer employees. Other revenue and expense categories brought \$30K in surplus and is primarily due to LIFT conference expenses being lower than budgeted as well as revenue being received from other partners for the event.

- **Ag Services** - budget surplus of \$67K was due to actual expenditures lower than budgeted. Includes salaries and wages \$23K lower than budget due to start date of Director of Rural Development employee. Other revenue and expense categories brought \$44K of surplus and reasons include no blasting services required for 2025, less repairs on vehicle and equipment than budgeted and less consumables needed.

Reserve Report

- Enforcement Equipment has a deficit balance of \$1,929. The 2026 Interim budget has a transfer of \$53,000 with planned usage of \$7,500. Enforcement Equipment Reserve is projected to be \$43,571 at December 31, 2026.
- Unrestricted surplus and tax stabilization reserve are above the target threshold. Council can review the Capital Plan and reallocate reserves during preparation of Final 2026 Operating Budget.

STRATEGIC ALIGNMENT:

Councils' review of the year-end financial reports is a key responsibility of Council and 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 approves the year-end financial reports as presented and subject to audit adjustments and year end finalizations.



COUNTY OF BARRHEAD NO.11
YTD BUDGET REPORT

11

Summary of All Units
For the Twelve Months Ending Wednesday, December 31, 2025
December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Municipal taxes	\$14,324,235.86	\$14,319,456.90	(\$4,778.96)	(0.03%)	
Local improvement levy	21,885.18	21,885.18	-	0.00%	
Aggregate levy	204,112.74	75,000.00	-129,112.74	(172.15%)	More industry activity in the County than in previous years and budgeted.
User fees and sale of goods	975,530.87	980,652.57	5,121.70	0.52%	
Rental income	74,553.67	85,786.00	11,232.33	13.09%	
Allocation for in-house equip Rental	889,880.71	835,025.00	-54,855.71	(6.57%)	
Penalties and costs on taxes	287,768.18	150,000.00	-137,768.18	(91.85%)	Higher penalties due to higher unpaid taxes than budgeted - oil and gas Enforcement fines \$67K, Development Permits & Subdivision fees - \$8K
Licenses, permits and fees	119,629.50	44,500.00	-75,129.50	(168.83%)	
Returns on investment	531,164.32	531,332.65	168.33	0.03%	
Other governments transfer for operating	1,232,671.93	1,213,937.62	-18,734.31	(1.54%)	
Other revenue	87,885.08	1,551,843.18	1,463,958.10	94.34%	Town SaniPreTreatment project deferred to a future year - \$1.5M, offset by higher revenue than budgeted - Admin \$11K (tax sale), PW - \$23K
Drawn from unrestricted reserves	1,197,593.48	1,124,271.30	-73,322.18	(6.52%)	Transfer from Tax Stabilization Reserve not required, 2025 YE in surplus position, Community Grant Policy \$8K, less requests than budgeted.
Drawn from operating reserves	166,742.16	188,318.99	21,576.83	11.46%	
Contribution from capital program	1,991.00	2,500.00	509.00	20.36%	
TOTAL REVENUE	20,115,644.68	21,124,509.39	1,008,864.71	4.78%	
EXPENDITURES					
Salaries and benefits	4,837,759.87	4,986,346.23	148,586.36	2.98%	PW \$294K, Utilities - \$15K, Waste Management - \$16K. Ag Services - \$39K, Campgrounds and County Ball - \$10K, all others \$7K
Materials, goods, supplies	2,841,004.51	3,221,902.04	380,897.53	11.82%	
Utilities	129,434.75	143,110.00	13,675.25	9.56%	
Contracted and general services	1,781,231.08	2,096,099.64	314,868.56	15.02%	
Purchases from other governments	288,559.02	327,400.00	38,840.98	11.86%	
Transfer to other governments	1,226,621.22	2,789,810.00	1,563,188.78	56.03%	Town SaniPreTreatment project deferred to a future year - \$1.5M, Fire calls \$61K lower than budgeted.
Transfer to individuals and organizations	107,895.52	115,910.95	8,015.43	11.23%	
Transfer to local boards and agencies	176,060.76	176,463.75	402.99	0.23%	
Interest on long term debt	104,595.97	104,820.31	224.34	0.21%	
Principal payment for debenture	177,153.79	177,153.79	-	0.00%	
Provision for allowances	175,000.00	10,000.00	-165,000.00	(1650.00%)	Increased allowance for doubtful taxes from \$145K to \$320K. Currently \$1.3M of oil & gas property taxes outstanding.
Bank charges and short term interest	1,587.50	1,970.00	382.50	19.42%	
Tax cancellations	3,672.40	18,800.00	15,127.60	80.47%	
Other expenditures	192.18	29.85	-162.33	(543.82%)	
Requisitions	3,356,975.08	3,356,954.77	-20.31	(0.00%)	



	December 2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
Transfer to operating reserves	104,640.42	91,903.92	-12,736.50	(13.86%)	
Transfer to capital reserves	3,647,553.57	3,313,705.14	-333,848.43	(10.07%)	Fire - \$79K, Enforcement - \$73K, PW \$128K, Utilities & Waste Management \$46K, Planning \$6K
Transfer to capital program	234,907.21	192,129.00	-42,778.21	(22.27%)	Council Resolution 2026-028; Road project 2025-240 overbudget
TOTAL EXPENDITURES	19,194,844.85	21,124,509.39	1,929,664.54	9.16%	
NET COST / (REVENUE):	-920,799.83	-0.00	920,799.83	(514413312.00%)	
NET COST - OPERATING FUND	-3,541,574.39	-2,282,647.77	1,263,926.62	(55.37%)	
NET COST - RESERVE FUND	2,387,858.35	2,093,018.77	-294,839.58	(14.09%)	
NET COST - CAPITAL FUND	232,916.21	189,629.00	-43,287.21	(22.83%)	



COUNTY OF BARRHEAD NO.11
YTD BUDGET REPORT
GENERAL GOVERNMENT

For the Twelve Months Ending Wednesday, December 31, 2025
December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Municipal taxes	\$14,324,235.86	\$14,319,456.90	(\$4,778.96)	(0.03%)	
Penalties and costs on taxes	287,768.18	150,000.00	-137,768.18	(91.85%)	Higher penalties due to higher unpaid taxes than budgeted - oil and gas
Returns on investment	379,389.23	412,000.00	32,610.77	7.92%	
Other revenue	8,087.21	8,116.93	29.72	0.37%	
Drawn from unrestricted reserves	1,119,321.30	1,119,321.30	-	0.00%	
Drawn from operating reserves	115,724.74	125,724.71	9,999.97	7.95%	
TOTAL REVENUE	16,234,526.52	16,134,619.84	-99,906.68	(0.62%)	
EXPENDITURES					
Provision for allowances	175,000.00	10,000.00	-165,000.00	(1650.00%)	Increased allowance for doubtful taxes from \$145K to \$320K. Currently \$1.3M of oil & gas property taxes outstanding.
Tax cancellations	3,672.40	18,800.00	15,127.60	80.47%	
Other expenditures	191.85	29.85	-162.00	(542.71%)	
Requisitions	3,356,975.08	3,356,954.77	-20.31	(0.00%)	
TOTAL EXPENDITURES	3,535,839.33	3,385,784.62	-150,054.71	(4.43%)	
NET COST / (REVENUE):	-12,698,687.19	-12,748,835.22	-50,148.03	0.39%	
NET COST - OPERATING FUND	-11,463,641.15	-11,503,789.21	-40,148.06	0.35%	
NET COST - RESERVE FUND	-1,235,046.04	-1,245,046.01	-9,999.97	0.80%	



COUNTY OF BARRHEAD NO.11

YTD BUDGET REPORT

General Municipal

For the Twelve Months Ending Wednesday, December 31, 2025

December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Penalties and costs on taxes	\$287,768.18	\$150,000.00	(\$137,768.18)	(91.85%)	Higher penalties due to higher unpaid taxes than budgeted - oil and gas
Returns on investment	379,389.23	412,000.00	32,610.77	7.92%	
Drawn from unrestricted reserves	1,119,321.30	1,119,321.30	-	0.00%	
Drawn from operating reserves	115,724.74	115,724.71	-0.03	(0.00%)	
TOTAL REVENUE	1,902,203.45	1,797,046.01	-105,157.44	(5.85%)	
EXPENDITURES					
NET COST / (REVENUE):	-1,902,203.45	-1,797,046.01	105,157.44	(5.85%)	
NET COST - OPERATING FUND	-667,157.41	-562,000.00	105,157.41	(18.71%)	
NET COST - RESERVE FUND	-1,235,046.04	-1,235,046.01	0.03	(0.00%)	



COUNTY OF BARRHEAD NO.11

YTD BUDGET REPORT

Tax & Requisitions

For the Twelve Months Ending Wednesday, December 31, 2025

December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Municipal taxes	\$14,324,235.86	\$14,319,456.90	(\$4,778.96)	(0.03%)	
Other revenue	8,087.21	8,116.93	29.72	0.37%	
Drawn from operating reserves	-	10,000.00	10,000.00	100.00%	
TOTAL REVENUE	14,332,323.07	14,337,573.83	5,250.76	0.04%	
EXPENDITURES					
Provision for allowances	175,000.00	10,000.00	-165,000.00	(1650.00%)	Increased allowance for doubtful taxes from \$145K to \$320K. Currently \$1.3M of oil & gas property taxes outstanding.
Tax cancellations	3,672.40	18,800.00	15,127.60	80.47%	
Other expenditures	191.85	29.85	-162.00	(542.71%)	
Requisitions	3,356,975.08	3,356,954.77	-20.31	(0.00%)	
TOTAL EXPENDITURES	3,535,839.33	3,385,784.62	-150,054.71	(4.43%)	
NET COST / (REVENUE):	-10,796,483.74	-10,951,789.21	-155,305.47	1.42%	
NET COST - OPERATING FUND	-10,796,483.74	-10,941,789.21	-145,305.47	1.33%	
NET COST - RESERVE FUND	-	-10,000.00	-10,000.00	100.00%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 ADMINISTRATION & LEGISLATIVE
 For the Twelve Months Ending Wednesday, December 31, 2025
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
User fees and sale of goods	\$50,186.14	\$48,828.57	(\$1,357.57)	(2.78%)	
Other governments transfer for operating	638.00	1,150.00	512.00	44.52%	
Other revenue	20,649.52	10,000.00	-10,649.52	(106.50%)	
Drawn from operating reserves	14,617.04	15,833.33	1,216.29	7.68%	
TOTAL REVENUE	86,090.70	75,811.90	-10,278.80	(13.56%)	
EXPENDITURES					
Salaries and benefits	1,341,895.58	1,373,866.05	31,970.47	2.33%	
Materials, goods, supplies	61,481.91	75,993.04	14,511.13	19.10%	
Utilities	13,805.74	17,800.00	3,994.26	22.44%	
Contracted and general services	423,648.63	446,412.50	22,763.87	5.10%	
Bank charges and short term interest	1,587.50	1,970.00	382.50	19.42%	
Other expenditures	0.33	-	-0.33	0.00%	
Transfer to operating reserves	2,561.00	2,303.57	-257.43	(11.18%)	
Transfer to capital reserves	146,000.00	146,000.00	-0.00	(0.00%)	
TOTAL EXPENDITURES	1,990,980.69	2,064,345.16	73,364.47	3.55%	
NET COST / (REVENUE):	1,904,889.99	1,988,533.26	83,643.27	4.21%	
NET COST - OPERATING FUND	1,770,946.03	1,856,063.02	85,116.99	4.59%	
NET COST - RESERVE FUND	133,943.96	132,470.24	-1,473.72	(1.11%)	



COUNTY OF BARRHEAD NO.11

YTD BUDGET REPORT

Legislative

For the Twelve Months Ending Wednesday, December 31,
December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Other revenue	\$5,699.49	\$5,000.00	(\$699.49)	(13.99%)	
Drawn from operating reserves	3,122.04	3,333.33	211.29	6.34%	
TOTAL REVENUE	8,821.53	8,333.33	-488.20	(5.86%)	
EXPENDITURES					
Salaries and benefits	279,244.16	310,917.00	31,672.84	10.19%	Less committee meetings than budgeted
Materials, goods, supplies	5,725.49	4,143.33	-1,582.16	(38.19%)	
Contracted and general services	30,445.58	46,406.00	15,960.42	34.39%	
Transfer to operating reserves	875.00	875.00	-	0.00%	
TOTAL EXPENDITURES	316,290.23	362,341.33	46,051.10	12.71%	
NET COST / (REVENUE):	307,468.70	354,008.00	46,539.30	13.15%	
NET COST - OPERATING FUND	309,715.74	356,466.33	46,750.59	13.12%	
NET COST - RESERVE FUND	-2,247.04	-2,458.33	-211.29	8.59%	



COUNTY OF BARRHEAD NO.11

YTD BUDGET REPORT

Administration

For the Twelve Months Ending Wednesday, December 31, 2025

December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
User fees and sale of goods	\$50,186.14	\$48,828.57	(\$1,357.57)	(2.78%)	
Other governments transfer for operating	0.50	-	-0.50	0.00%	
Other revenue	14,550.03	5,000.00	-9,550.03	(191.00%)	
Drawn from operating reserves	1,495.00	2,500.00	1,005.00	40.20%	
TOTAL REVENUE	66,231.67	56,328.57	-9,903.10	(17.58%)	
EXPENDITURES					
Salaries and benefits	1,055,651.42	1,055,749.05	97.63	0.01%	
Materials, goods, supplies	54,567.04	69,849.71	15,282.67	21.88%	
Utilities	13,805.74	17,800.00	3,994.26	22.44%	
Contracted and general services	386,035.68	394,456.50	8,420.82	2.13%	
Bank charges and short term interest	1,587.50	1,970.00	382.50	19.42%	
Other expenditures	0.33	-	-0.33	0.00%	
Transfer to operating reserves	1,686.00	1,428.57	-257.43	(18.02%)	
Transfer to capital reserves	146,000.00	146,000.00	-0.00	(0.00%)	
TOTAL EXPENDITURES	1,659,333.71	1,687,253.83	27,920.12	1.65%	
NET COST / (REVENUE):	1,593,102.04	1,630,925.26	37,823.22	2.32%	
NET COST - OPERATING FUND	1,446,911.04	1,485,996.69	39,085.65	2.63%	
NET COST - RESERVE FUND	146,191.00	144,928.57	-1,262.43	(0.87%)	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Elections & Plebiscites
 For the Twelve Months Ending Wednesday, December
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Other governments transfer for operating	\$637.50	\$1,150.00	\$512.50	44.57%	
Other revenue	400.00	-	-400.00	0.00%	
Drawn from operating reserves	10,000.00	10,000.00	-	0.00%	
TOTAL REVENUE	11,037.50	11,150.00	112.50	1.01%	
EXPENDITURES					
Salaries and benefits	7,000.00	7,200.00	200.00	2.78%	
Materials, goods, supplies	1,189.38	2,000.00	810.62	40.53%	
Contracted and general services	7,167.37	5,550.00	-1,617.37	(29.14%)	
TOTAL EXPENDITURES	15,356.75	14,750.00	-606.75	(4.11%)	
NET COST / (REVENUE):	4,319.25	3,600.00	-719.25	(19.98%)	
NET COST - OPERATING FUND	14,319.25	13,600.00	-719.25	(5.29%)	
NET COST - RESERVE FUND	-10,000.00	-10,000.00	-	0.00%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 PROTECTIVE SERVICES
 For the Twelve Months Ending Wednesday, December 31, 2025

	December 2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
User fees and sale of goods	\$55,699.77	\$68,000.00	\$12,300.23	18.09%	
Licenses, permits and fees	97,409.50	30,250.00	-67,159.50	(222.01%)	Higher fines revenue than budgeted.
Other governments transfer for operating	178,339.97	180,201.87	1,861.90	1.03%	
Other revenue	6,326.69	7,946.25	1,619.56	20.38%	
Drawn from unrestricted reserves	73,332.18	-	-73,332.18	0.00%	Council Resolution 2025-194, approved the use of up to \$77K for vehicle and 2nd officer kitup
Drawn from operating reserves	2,722.28	3,500.00	777.72	22.22%	
TOTAL REVENUE	413,830.39	289,898.12	-123,932.27	(42.75%)	
EXPENDITURES					
Salaries and benefits	165,563.75	178,366.26	12,802.51	7.18%	
Materials, goods, supplies	37,175.26	38,929.00	1,753.74	4.50%	
Contracted and general services	45,135.08	66,860.66	21,725.58	32.49%	Overall expenses lower than budget; Fire - 2K, Enforcement - \$6K, Safety - \$5K, BARCC - \$7K. Less fire calls than budgeted
Purchases from other governments	143,949.77	195,000.00	51,050.23	26.18%	
Transfer to other governments	672,594.38	733,120.00	60,525.62	8.26%	
Transfer to individuals and organizations	7,500.00	7,500.00	-	0.00%	
Transfer to operating reserves	33,326.69	34,946.25	1,619.56	4.63%	
Transfer to capital reserves	279,090.93	127,000.00	-152,090.93	(119.76%)	Enforcement - \$73K; Fire \$79K
TOTAL EXPENDITURES	1,384,335.86	1,381,722.17	-2,613.69	(0.19%)	
NET COST / (REVENUE):	970,505.47	1,091,824.05	121,318.58	11.11%	
NET COST - OPERATING FUND	734,142.31	933,377.80	199,235.49	21.35%	
NET COST - RESERVE FUND	236,363.16	158,446.25	-77,916.91	(49.18%)	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Police Funding Model
 For the Twelve Months Ending Wednesday, December
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
EXPENDITURES					
Transfer to other governments	\$365,000.00	\$365,000.00	-	0.00%	
TOTAL EXPENDITURES	365,000.00	365,000.00	-	0.00%	
NET COST / (REVENUE):	365,000.00	365,000.00	-	0.00%	
NET COST - OPERATING FUND	365,000.00	365,000.00	-	0.00%	



COUNTY OF BARRHEAD NO.11

YTD BUDGET REPORT

Fire Services

For the Twelve Months Ending Wednesday, December 31,
December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
User fees and sale of goods	\$55,699.77	\$68,000.00	\$12,300.23	18.09%	
Other governments transfer for operating	169,012.25	169,012.25	-	0.00%	
TOTAL REVENUE	224,712.02	237,012.25	12,300.23	5.19%	
EXPENDITURES					
Salaries and benefits	289.73	510.00	220.27	43.19%	
Materials, goods, supplies	1,405.00	-	-1,405.00	0.00%	
Contracted and general services	30.17	2,090.00	2,059.83	98.56%	
Purchases from other governments	143,949.77	195,000.00	51,050.23	26.18%	Less fire calls than budgeted
					Revenue from provincial
					deployments of fire equipment
					reduced the budget shortfall
Transfer to other governments	307,594.38	368,120.00	60,525.62	16.44%	
Transfer to operating reserves	25,000.00	25,000.00	-	0.00%	
					Revenue from provincial
					deployments of fire equipment put
					to capital reserve
Transfer to capital reserves	175,758.75	97,000.00	-78,758.75	(81.19%)	
TOTAL EXPENDITURES	654,027.80	687,720.00	33,692.20	4.90%	
NET COST / (REVENUE):	429,315.78	450,707.75	21,391.97	4.75%	
NET COST - OPERATING FUND	228,557.03	328,707.75	100,150.72	30.47%	
NET COST - RESERVE FUND	200,758.75	122,000.00	-78,758.75	(64.56%)	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Emergency Management
 For the Twelve Months Ending Wednesday,
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
EXPENDITURES					
Salaries and benefits	\$12,042.82	\$12,643.78	\$600.96	4.75%	
Materials, goods, supplies	222.80	500.00	277.20	55.44%	
Contracted and general services	294.33	1,463.00	1,168.67	79.88%	
Transfer to operating reserves	2,000.00	2,000.00	-	0.00%	
TOTAL EXPENDITURES	14,559.95	16,606.78	2,046.83	12.33%	
NET COST / (REVENUE):	14,559.95	16,606.78	2,046.83	12.33%	
NET COST - OPERATING FUND	12,559.95	14,606.78	2,046.83	14.01%	
NET COST - RESERVE FUND	2,000.00	2,000.00	-	0.00%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 By-Law Enforcement
 For the Twelve Months Ending Wednesday, December 31,
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Licenses, permits and fees	\$97,409.50	\$30,250.00	(\$67,159.50)	(222.01%)	Higher fines revenue than budgeted. Council Resolution 2025-194, approved the use of up to \$77K for vehicle and 2nd officer kitup
Drawn from unrestricted reserves	73,332.18	-	-73,332.18	0.00%	
TOTAL REVENUE	170,741.68	30,250.00	-140,491.68	(464.44%)	
EXPENDITURES					
Salaries and benefits	109,935.99	110,333.94	397.95	0.36%	
Materials, goods, supplies	24,600.50	26,357.00	1,756.50	6.66%	
Contracted and general services	26,626.13	32,443.00	5,816.87	17.93%	
Transfer to capital reserves	103,332.18	30,000.00	-73,332.18	(244.44%)	Council Resolution 2025-194, approved the use of up to \$77K for vehicle and 2nd officer kitup
TOTAL EXPENDITURES	264,494.80	199,133.94	-65,360.86	(32.82%)	
NET COST / (REVENUE):	93,753.12	168,883.94	75,130.82	44.49%	
NET COST - OPERATING FUND	63,753.12	138,883.94	75,130.82	54.10%	
NET COST - RESERVE FUND	30,000.00	#VALUE!	-	0.00%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Ambulance Services
 For the Twelve Months Ending Wednesday,
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
EXPENDITURES					
Transfer to individuals and organizations	\$7,500.00	\$7,500.00	-	0.00%	
TOTAL EXPENDITURES	7,500.00	7,500.00	-	0.00%	
NET COST / (REVENUE):	7,500.00	7,500.00	-	0.00%	
NET COST - OPERATING FUND	7,500.00	7,500.00	-	0.00%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Safety

For the Twelve Months Ending Wednesday, December
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Other revenue	\$6,326.69	\$7,946.25	\$1,619.56	20.38%	
Drawn from operating reserves	2,722.28	3,500.00	777.72	22.22%	
TOTAL REVENUE	9,048.97	11,446.25	2,397.28	20.94%	
EXPENDITURES					
Salaries and benefits	43,295.21	54,878.54	11,583.33	21.11%	
Materials, goods, supplies	7,574.91	11,572.00	3,997.09	34.54%	
Contracted and general services	12,291.42	17,589.00	5,297.58	30.12%	
Transfer to operating reserves	6,326.69	7,946.25	1,619.56	20.38%	
TOTAL EXPENDITURES	69,488.23	91,985.79	22,497.56	24.46%	
NET COST / (REVENUE):	60,439.26	80,539.54	20,100.28	24.96%	
NET COST - OPERATING FUND	56,834.85	76,093.29	19,258.44	25.31%	
NET COST - RESERVE FUND	3,604.41	4,446.25	841.84	18.93%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Barrhead and Regional Crime Coalition (BARCC)
 For the Twelve Months Ending Wednesday,
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Other governments transfer for operating	\$9,327.72	\$11,189.62	\$1,861.90	16.64%	
TOTAL REVENUE	9,327.72	11,189.62	1,861.90	16.64%	
EXPENDITURES					
Materials, goods, supplies	3,372.05	500.00	-2,872.05	(574.41%)	
Contracted and general services	5,893.03	13,275.66	7,382.63	55.61%	
TOTAL EXPENDITURES	9,265.08	13,775.66	4,510.58	32.74%	
NET COST / (REVENUE):	-62.64	2,586.04	2,648.68	102.42%	
NET COST - OPERATING FUND	-62.64	2,586.04	2,648.68	102.42%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 TRANSPORTATION SERVICES
 For the Twelve Months Ending Wednesday, December 31, 2025

	December 2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Aggregate levy	\$204,112.74	\$75,000.00	(\$129,112.74)	(172.15%)	More industry activity in the County than in previous years and budgeted.
User fees and sale of goods	281,789.50	258,000.00	-23,789.50	(9.22%)	
Rental income	11,395.00	11,395.00	0.00	0.00%	
Allocation for in-house equip Rental	889,880.71	835,025.00	-54,855.71	(6.57%)	
Returns on investment	17,213.65	18,411.74	1,198.09	6.51%	
Other governments transfer for operating	560,983.21	559,875.00	-1,108.21	(0.20%)	
Other revenue	22,816.71	-	-22,816.71	0.00%	Insurance proceeds \$18K, reimbursement from WCB for claims \$5K
TOTAL REVENUE	1,988,191.52	1,757,706.74	-230,484.78	(13.11%)	
EXPENDITURES					
Salaries and benefits	2,436,380.31	2,464,401.00	28,020.69	1.14%	
Materials, goods, supplies	2,497,343.75	2,787,315.00	289,971.25	10.40%	Actual fuel price lower than budgeted \$98K; MC250 \$18K lower than budgeted; equipment R&M \$123K underbudget due to no major breakdowns; dusty conditions resulted in less blade wear \$35K savings; less drainage issues in current year \$48K; offset by more aggregate used than budgeted \$34K; all other expenditures \$2K lower than budget
Utilities	89,586.68	94,050.00	4,463.32	4.75%	
Contracted and general services	932,434.10	1,101,229.00	168,794.90	15.33%	Shoulder pulls \$74K underbudget; packer rental less hours and no hired equipment because of break downs \$25K; used \$28K less of gravel haul operators than budgeted, relying more on County forces for the road program; less training activities than planned \$14K; cracksealing \$12K lower than budget; other line items \$16K lower.
Transfer to capital reserves	2,763,491.94	2,635,071.01	-128,420.93	(4.87%)	
Transfer to capital program	234,907.21	192,129.00	-42,778.21	(22.27%)	Council Resolution 2026-028; Road project 2025-240 overbudget
TOTAL EXPENDITURES	8,954,143.99	9,274,195.01	320,051.02	3.45%	
NET COST / (REVENUE):	6,965,952.47	7,516,488.27	550,535.80	7.32%	
NET COST - OPERATING FUND	3,967,553.32	4,689,288.26	721,734.94	15.39%	
NET COST - RESERVE FUND	2,763,491.94	2,635,071.01	-128,420.93	(4.87%)	
NET COST - CAPITAL FUND	234,907.21	192,129.00	-42,778.21	(22.27%)	



COUNTY OF BARRHEAD NO.11
YTD BUDGET REPORT

Public Works
For the Twelve Months Ending Wednesday, December 31, 2025
December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Aggregate levy	\$204,112.74	\$75,000.00	(\$129,112.74)	(172.15%)	More industry activity in the County than in previous years and budgeted.
User fees and sale of goods	281,789.50	258,000.00	-23,789.50	(9.22%)	
Allocation for in-house equip Rental	889,880.71	835,025.00	-54,855.71	(6.57%)	
Returns on investment	17,213.65	18,411.74	1,198.09	6.51%	
Other governments transfer for operating	535,000.00	535,000.00	-	0.00%	
Other revenue	22,816.71	-	-22,816.71	0.00%	Insurance proceeds \$18K, reimbursement from WCB \$5K
TOTAL REVENUE	1,950,813.31	1,721,436.74	-229,376.57	(13.32%)	
EXPENDITURES					
Salaries and benefits	2,434,767.81	2,461,091.00	26,323.19	1.07%	WCB rate price lower than budgeted \$98K; MC250 \$18K lower than budgeted; equipment R&M \$123K underbudget due to no major breakdowns; dusty conditions resulted in less blade wear \$35K savings; less drainage issues in current year \$48K; offset by more aggregate used than budgeted \$34K; all other expenditures \$6K lower than budget
Materials, goods, supplies	2,484,298.86	2,778,815.00	294,516.14	10.60%	
Utilities	85,482.28	89,600.00	4,117.72	4.60%	
Contracted and general services	887,834.48	1,056,344.00	168,509.52	15.95%	Shoulder pulls \$74K underbudget; packer rental less hours and no hired equipment because of break downs \$25K; used \$28K less of gravel haul operators than budgeted, relying more on County forces for the road program; less training activities than planned \$14K; cracksealing \$12K lower than budget; other line items \$16K lower.
Transfer to capital reserves	2,745,491.94	2,617,071.01	-128,420.93	(4.91%)	
Transfer to capital program	234,907.21	192,129.00	-42,778.21	(22.27%)	Council Resolution 2026-028; Road project 2025-240 overbudget
TOTAL EXPENDITURES	8,872,782.58	9,195,050.01	322,267.43	3.50%	
NET COST / (REVENUE):	6,921,969.27	7,473,613.27	551,644.00	7.38%	
NET COST - OPERATING FUND	3,941,570.12	4,664,413.26	722,843.14	15.50%	
NET COST - RESERVE FUND	2,745,491.94	2,617,071.01	-128,420.93	(4.91%)	
NET COST - CAPITAL FUND	234,907.21	192,129.00	-42,778.21	(22.27%)	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Airport Services
 For the Twelve Months Ending Wednesday, December
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Rental income	\$11,395.00	\$11,395.00	\$0.00	0.00%	
Other governments transfer for operating	25,983.21	24,875.00	-1,108.21	(4.46%)	
TOTAL REVENUE	37,378.21	36,270.00	-1,108.21	(3.06%)	
EXPENDITURES					
Salaries and benefits	1,612.50	3,310.00	1,697.50	51.28%	
Materials, goods, supplies	13,044.89	8,500.00	-4,544.89	(53.47%)	
Utilities	4,104.40	4,450.00	345.60	7.77%	
Contracted and general services	44,599.62	44,885.00	285.38	0.64%	
Transfer to capital reserves	18,000.00	18,000.00	-	0.00%	
TOTAL EXPENDITURES	81,361.41	79,145.00	-2,216.41	(2.80%)	
NET COST / (REVENUE):	43,983.20	42,875.00	-1,108.20	(2.58%)	
NET COST - OPERATING FUND	25,983.20	24,875.00	-1,108.20	(4.46%)	
NET COST - RESERVE FUND	18,000.00	18,000.00	-	0.00%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 UTILITIES AND WASTE MANAGEMENT
 For the Twelve Months Ending Wednesday, December 31, 2025

	December 2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Local improvement levy	\$21,885.18	\$21,885.18	-	0.00%	
User fees and sale of goods	422,847.45	416,074.00	-6,773.45	(1.63%)	
Rental income	37,668.67	49,131.00	11,462.33	23.33%	
Returns on investment	114,228.65	88,038.00	-26,190.65	(29.75%)	Investment income on reserve funds higher than budgeted
Other revenue	-	1,500,000.00	1,500,000.00	100.00%	Town SaniPreTreatment project deferred to a future year.
TOTAL REVENUE	596,629.95	2,075,128.18	1,478,498.23	71.25%	
EXPENDITURES					
Salaries and benefits	100,254.09	103,719.09	3,465.00	3.34%	
Materials, goods, supplies	19,679.84	50,051.00	30,371.16	60.68%	W&S UTL Holders - \$14K, less consumables needed than budgeted, Waste Management - \$16K lower than budget as less PW equipment work required at transfer stations than budgeted.
Utilities	24,199.33	26,260.00	2,060.67	7.85%	
Contracted and general services	161,030.61	185,191.00	24,160.39	13.05%	Expenditures lower than budgeted, including less line breaks than budgeted \$24K, software fixes & licensing fees not required \$9K, offset by higher transportation costs for transfer stations.
Purchases from other governments	144,609.25	132,400.00	-12,209.25	(9.22%)	
Transfer to other governments	96,414.59	1,596,260.00	1,499,845.41	93.96%	Town SaniPreTreatment project deferred to a future year - \$1.5M
Transfer to operating reserves	5,000.00	5,000.00	-	0.00%	
Transfer to capital reserves	369,455.45	323,634.13	-45,821.32	(14.16%)	Investment income on reserve funds higher than budgeted as well as 'surplus' in W&S UTL Holder department, Lagoons, and Manola Truck Fill combined higher than budgeted by \$20K
TOTAL EXPENDITURES	920,643.16	2,422,515.22	1,501,872.06	62.00%	
NET COST / (REVENUE):	324,013.21	347,387.04	23,373.83	6.73%	
NET COST - OPERATING FUND	-50,442.24	18,752.91	69,195.15	368.98%	
NET COST - RESERVE FUND	374,455.45	328,634.13	-45,821.32	(13.94%)	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Water & Sewer Utility Holders
 For the Twelve Months Ending Wednesday, December 31, 2025
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Local improvement levy	\$21,885.18	\$21,885.18	-	0.00%	
User fees and sale of goods	313,588.41	317,586.00	3,997.59	1.26%	
Rental income	37,668.67	49,131.00	11,462.33	23.33%	
Returns on investment	88,050.08	63,038.00	-25,012.08	(39.68%)	Investment income on reserve funds higher than budgeted
Other revenue	-	1,500,000.00	1,500,000.00	100.00%	Town SaniPreTreatment project deferred to a future year.
TOTAL REVENUE	461,192.34	1,951,640.18	1,490,447.84	76.37%	
EXPENDITURES					
Salaries and benefits	78,083.67	72,831.04	-5,252.63	(7.21%)	
Materials, goods, supplies	15,637.63	29,651.00	14,013.37	47.26%	
Utilities	18,915.20	19,500.00	584.80	3.00%	
Contracted and general services	24,919.57	64,196.00	39,276.43	61.18%	Expenditures lower than budgeted, including less line breaks than budgeted \$24K, software fixes & licensing fees not required \$9K.
Purchases from other governments	131,348.37	117,352.00	-13,996.37	(11.93%)	
Transfer to other governments	-	1,500,000.00	1,500,000.00	100.00%	Town SaniPreTreatment project deferred to a future year.
Transfer to capital reserves	193,287.90	156,885.18	-36,402.72	(23.20%)	Investment income on reserve funds higher than budgeted as well as 'surplus' of \$11K in W&S Utility Holders put into reserve.
TOTAL EXPENDITURES	462,192.34	1,960,415.22	1,498,222.88	76.42%	
NET COST / (REVENUE):	1,000.00	8,775.04	7,775.04	88.60%	
NET COST - OPERATING FUND	-192,287.90	-148,110.14	44,177.76	(29.83%)	
NET COST - RESERVE FUND	193,287.90	156,885.18	-36,402.72	(23.20%)	



COUNTY OF BARRHEAD NO.11
YTD BUDGET REPORT
Truck Fill

For the Twelve Months Ending Wednesday, December 31,
December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
User fees and sale of goods	\$30,313.04	\$37,488.00	\$7,174.96	19.14%	
TOTAL REVENUE	30,313.04	37,488.00	7,174.96	19.14%	
EXPENDITURES					
Salaries and benefits	1,262.59	1,332.30	69.71	5.23%	
Materials, goods, supplies	954.99	1,000.00	45.01	4.50%	
Utilities	1,896.89	1,700.00	-196.89	(11.58%)	
Contracted and general services	602.53	613.00	10.47	1.71%	
Purchases from other governments	10,260.88	12,048.00	1,787.12	14.83%	
Transfer to capital reserves	15,335.16	20,794.70	5,459.54	26.25%	
TOTAL EXPENDITURES	30,313.04	37,488.00	7,174.96	19.14%	
NET COST / (REVENUE):	-	0.00	0.00	100.00%	
NET COST - OPERATING FUND	-15,335.16	-20,794.70	-5,459.54	26.25%	
NET COST - RESERVE FUND	15,335.16	20,794.70	5,459.54	26.25%	



COUNTY OF BARRHEAD NO.11

YTD BUDGET REPORT

Lagoons

For the Twelve Months Ending Wednesday, December 31,
December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
User fees and sale of goods	\$78,946.00	\$61,000.00	(\$17,946.00)	(29.42%)	
TOTAL REVENUE	78,946.00	61,000.00	-17,946.00	(29.42%)	
EXPENDITURES					
Salaries and benefits	7,302.20	9,605.75	2,303.55	23.98%	
Materials, goods, supplies	479.24	1,200.00	720.76	60.06%	
Utilities	3,387.24	5,060.00	1,672.76	33.06%	
Contracted and general services	33,123.50	24,180.00	-8,943.50	(36.99%)	
Purchases from other governments	3,000.00	3,000.00	-	0.00%	
Transfer to capital reserves	31,653.82	17,954.25	-13,699.57	(76.30%)	
TOTAL EXPENDITURES	78,946.00	61,000.00	-17,946.00	(29.42%)	
NET COST / (REVENUE):	-	0.00	0.00	100.00%	
NET COST - OPERATING FUND	-31,653.82	-17,954.25	13,699.57	(76.30%)	
NET COST - RESERVE FUND	31,653.82	17,954.25	-13,699.57	(76.30%)	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 General Utility Services
 For the Twelve Months Ending Wednesday,
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
EXPENDITURES					
Transfer to capital reserves	\$50,000.00	\$50,000.00	-	0.00%	
TOTAL EXPENDITURES	50,000.00	50,000.00	-	0.00%	
NET COST / (REVENUE):	50,000.00	50,000.00	-	0.00%	
NET COST - RESERVE FUND	50,000.00	50,000.00	-	0.00%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Waste Management
 For the Twelve Months Ending Wednesday, December 31,
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Returns on investment	\$26,178.57	\$25,000.00	(\$1,178.57)	(4.71%)	
TOTAL REVENUE	26,178.57	25,000.00	-1,178.57	(4.71%)	
EXPENDITURES					
Salaries and benefits	13,605.63	19,950.00	6,344.37	31.80%	
Materials, goods, supplies	2,607.98	18,200.00	15,592.02	85.67%	
Contracted and general services	102,385.01	96,202.00	-6,183.01	(6.43%)	
Transfer to other governments	96,414.59	96,260.00	-154.59	(0.16%)	
Transfer to operating reserves	5,000.00	5,000.00	-	0.00%	
Transfer to capital reserves	79,178.57	78,000.00	-1,178.57	(1.51%)	
TOTAL EXPENDITURES	299,191.78	313,612.00	14,420.22	4.60%	
NET COST / (REVENUE):	273,013.21	288,612.00	15,598.79	5.40%	
NET COST - OPERATING FUND	188,834.64	205,612.00	16,777.36	8.16%	
NET COST - RESERVE FUND	84,178.57	83,000.00	-1,178.57	(1.42%)	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 COMMUNITY SUPPORT SERVICES
 For the Twelve Months Ending Wednesday,
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
EXPENDITURES					
Transfer to other governments	\$77,149.00	\$77,149.00	-	0.00%	
TOTAL EXPENDITURES	77,149.00	77,149.00	-	0.00%	
NET COST / (REVENUE):	77,149.00	77,149.00	-	0.00%	
NET COST - OPERATING FUND	77,149.00	77,149.00	-	0.00%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Family and Community Support Services (FCSS)
 For the Twelve Months Ending Wednesday,
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
EXPENDITURES					
Transfer to other governments	\$77,149.00	\$77,149.00	-	0.00%	
TOTAL EXPENDITURES	77,149.00	77,149.00	-	0.00%	
NET COST / (REVENUE):	77,149.00	77,149.00	-	0.00%	
NET COST - OPERATING FUND	77,149.00	77,149.00	-	0.00%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 PLANNING & DEVELOPMENT
 For the Twelve Months Ending Wednesday, December 31,
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Rental income	\$17,490.00	\$17,260.00	(\$230.00)	(1.33%)	
Licenses, permits and fees	22,220.00	14,250.00	-7,970.00	(55.93%)	
Returns on investment	17,449.88	10,000.00	-7,449.88	(74.50%)	
Other governments transfer for operating	5,000.00	-	-5,000.00	0.00%	
Other revenue	25,618.37	21,000.00	-4,618.37	(21.99%)	
TOTAL REVENUE	87,778.25	62,510.00	-25,268.25	(40.42%)	
EXPENDITURES					
Salaries and benefits	246,605.17	292,811.47	46,206.30	15.78%	Director of Rural Development and Development Officer positions started in Feb & May, budgeted for Jan 1 start date.
Materials, goods, supplies	42,466.35	38,093.00	-4,373.35	(11.48%)	
Contracted and general services	71,826.19	117,021.48	45,195.29	38.62%	Consists of Land Use Planning \$23K underbudget and Economic Development \$22K underbudget
Transfer to operating reserves	10,000.00	10,000.00	-	0.00%	
Transfer to capital reserves	36,127.09	30,000.00	-6,127.09	(20.42%)	
TOTAL EXPENDITURES	407,024.80	487,925.95	80,901.15	16.58%	
NET COST / (REVENUE):	319,246.55	425,415.95	106,169.40	24.96%	
NET COST - OPERATING FUND	273,119.46	385,415.95	112,296.49	29.14%	
NET COST - RESERVE FUND	46,127.09	40,000.00	-6,127.09	(15.32%)	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Land Use Planning & Dev
 For the Twelve Months Ending Wednesday, December 31,
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Licenses, permits and fees	\$22,220.00	\$14,250.00	(\$7,970.00)	(55.93%)	
Returns on investment	17,449.88	10,000.00	-7,449.88	(74.50%)	
Other revenue	19,877.21	21,000.00	1,122.79	5.35%	
TOTAL REVENUE	59,547.09	45,250.00	-14,297.09	(31.60%)	
EXPENDITURES					
Salaries and benefits	139,470.39	163,518.10	24,047.71	14.71%	Director of Rural Development and Development Officer positions started in Feb & May, budgeted for Jan 1 start date.
Materials, goods, supplies	39,207.65	37,093.00	-2,114.65	(5.70%)	
Contracted and general services	35,055.96	58,437.00	23,381.04	40.01%	Legal fees \$5K lower than budgeted; permitting software not upgraded \$10K; one SDAB appeal, budgeted for two \$4K; training expense \$3K lower
Transfer to operating reserves	10,000.00	10,000.00	-	0.00%	
Transfer to capital reserves	36,127.09	30,000.00	-6,127.09	(20.42%)	
TOTAL EXPENDITURES	259,861.09	299,048.10	39,187.01	13.10%	
NET COST / (REVENUE):	200,314.00	253,798.10	53,484.10	21.07%	
NET COST - OPERATING FUND	154,186.91	213,798.10	59,611.19	27.88%	
NET COST - RESERVE FUND	46,127.09	40,000.00	-6,127.09	(15.32%)	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Economic Development
 For the Twelve Months Ending Wednesday, December 31,
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Other governments transfer for operating	\$5,000.00	-	(\$5,000.00)	0.00%	
Other revenue	5,741.16	-	-5,741.16	0.00%	
TOTAL REVENUE	10,741.16	-	-10,741.16	0.00%	
EXPENDITURES					
Salaries and benefits	107,134.78	129,293.37	22,158.59	17.14%	Director of Rural Development and Development Officer positions started in Feb & May, budgeted for Jan 1 start date.
Materials, goods, supplies	3,258.70	1,000.00	-2,258.70	(225.87%)	
Contracted and general services	36,487.25	58,301.48	21,814.23	37.42%	LIFT conference expenses lower than budgeted
TOTAL EXPENDITURES	146,880.73	188,594.85	41,714.12	22.12%	
NET COST / (REVENUE):	136,139.57	#VALUE!	52,455.28	27.81%	
NET COST - OPERATING FUND	136,139.57	#VALUE!	52,455.28	27.81%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Subdivision & Land Development
 For the Twelve Months Ending Wednesday,
 December

REVENUE

EXPENDITURES

Contracted and general services

TOTAL EXPENDITURES

NET COST / (REVENUE):

NET COST - OPERATING FUND

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
EXPENDITURES					
Contracted and general services	\$282.98	\$283.00	\$0.02	0.01%	
TOTAL EXPENDITURES	282.98	283.00	0.02	0.01%	
NET COST / (REVENUE):	282.98	283.00	0.02	0.01%	
NET COST - OPERATING FUND	282.98	283.00	0.02	0.01%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Land, Housing & Building Rentals
 For the Twelve Months Ending Wednesday, December
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Rental income	\$17,490.00	\$17,260.00	(\$230.00)	(1.33%)	
TOTAL REVENUE	17,490.00	17,260.00	-230.00	(1.33%)	
EXPENDITURES					
NET COST / (REVENUE):					
	-17,490.00	-17,260.00	230.00	(1.33%)	
NET COST - OPERATING FUND					
	-17,490.00	-17,260.00	230.00	(1.33%)	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 AGRICULTURAL SERVICES
 For the Twelve Months Ending Wednesday, December 31,
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
User fees and sale of goods	\$153,725.79	\$179,750.00	\$26,024.21	14.48%	Less recycling revenue and workshop revenue - \$6K, lower shelterbelt program sales to other local governments - \$15K,
Rental income	8,000.00	8,000.00	-	0.00%	
Other governments transfer for operating	311,247.00	296,247.00	-15,000.00	(5.06%)	
Other revenue	3,419.75	1,000.00	-2,419.75	(241.98%)	
Drawn from operating reserves	20,062.37	21,260.95	1,198.58	5.64%	
Contribution from capital program	1,991.00	2,500.00	509.00	20.36%	
TOTAL REVENUE	498,445.91	508,757.95	10,312.04	2.03%	
EXPENDITURES					
Salaries and benefits	532,078.40	555,182.35	23,103.95	4.16%	
Materials, goods, supplies	180,158.86	219,021.00	38,862.14	17.74%	Less repairs on vehicle & equipment required than budgeted \$12K, less consumables needed, including \$5K in fuel savings, less trees purchased for other local governments - \$15K, pest control goods (dynamite and pond levelers) - \$6K
Utilities	1,843.00	5,000.00	3,157.00	63.14%	
Contracted and general services	119,615.21	150,518.00	30,902.79	20.53%	No blasting services required, bussing fees for events came in underbudget, lower facility rental costs, some training was postponed to 2026.
Transfer to other governments	2,500.00	2,500.00	-	0.00%	
Transfer to individuals and organizations	62,201.53	59,260.95	-2,940.58	3.48%	
Transfer to operating reserves	14,098.63	-	-14,098.63	0.00%	
Transfer to capital reserves	53,388.16	52,000.00	-1,388.16	(2.67%)	
TOTAL EXPENDITURES	965,883.79	1,043,482.30	77,598.51	7.92%	
NET COST / (REVENUE):	467,437.88	534,724.35	67,286.47	13.52%	
NET COST - OPERATING FUND	422,004.46	506,485.30	84,480.84	17.67%	
NET COST - RESERVE FUND	47,424.42	30,739.05	-16,685.37	(54.28%)	
NET COST - CAPITAL FUND	-1,991.00	-2,500.00	-509.00	20.36%	



COUNTY OF BARRHEAD NO.11

YTD BUDGET REPORT

Ag Services

For the Twelve Months Ending Wednesday, December 31,
December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
User fees and sale of goods	\$25,869.80	\$29,750.00	\$3,880.20	13.04%	
Rental income	8,000.00	8,000.00	-	0.00%	
Other governments transfer for operating	169,247.00	169,247.00	-	0.00%	
Other revenue	3,419.75	1,000.00	-2,419.75	(241.98%)	
TOTAL REVENUE	206,536.55	207,997.00	1,460.45	0.70%	
EXPENDITURES					
Salaries and benefits	366,179.41	425,823.38	59,643.97	14.01%	More labour allocated than budgeted to this department. Overall Ag Services salaries \$23K underbudget due to Director of Rural Development position filled Feb rather than Jan 1.
Materials, goods, supplies	150,597.97	167,489.00	16,891.03	10.08%	
Utilities	1,843.00	5,000.00	3,157.00	63.14%	
Contracted and general services	64,054.12	92,622.00	28,567.88	30.84%	No blasting services required, bussing fees for events came in underbudget, lower facility rental costs, some training was postponed to 2026.
Transfer to other governments	2,500.00	2,500.00	-	0.00%	
Transfer to individuals and organizations	10,000.00	13,000.00	3,000.00	61.54%	
Transfer to capital reserves	52,633.50	50,000.00	-2,633.50	(5.27%)	
TOTAL EXPENDITURES	647,808.00	756,434.38	108,626.38	15.02%	
NET COST / (REVENUE):	441,271.45	548,437.38	107,165.93	20.45%	
NET COST - OPERATING FUND	388,637.95	498,437.38	109,799.43	23.03%	
NET COST - RESERVE FUND	52,633.50	50,000.00	-2,633.50	(5.27%)	



COUNTY OF BARRHEAD NO.11

YTD BUDGET REPORT

Resource Management

For the Twelve Months Ending Wednesday, December 31,
December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
User fees and sale of goods	\$24,024.23	\$40,000.00	\$15,975.77	39.94%	-
Other governments transfer for operating	70,500.00	61,500.00	-9,000.00	(14.63%)	
Contribution from capital program	1,991.00	2,500.00	509.00	20.36%	
TOTAL REVENUE	96,515.23	104,000.00	7,484.77	7.20%	
EXPENDITURES					
					More labour allocated than budgeted to this department.
					Overall Ag Services salaries \$23K underbudget due to Director of Rural Development position filled Feb rather than Jan 1.
Salaries and benefits	64,569.44	21,658.66	-42,910.78	(198.12%)	
Materials, goods, supplies	25,194.62	43,500.00	18,305.38	42.08%	
Contracted and general services	5,848.03	10,300.00	4,451.97	43.22%	
Transfer to capital reserves	754.66	2,000.00	1,245.34	62.27%	
TOTAL EXPENDITURES	96,366.75	77,458.66	-18,908.09	(24.41%)	
NET COST / (REVENUE):	-148.48	-26,541.34	-26,392.86	99.44%	
NET COST - OPERATING FUND	1,087.86	-26,041.34	-27,129.20	104.18%	
NET COST - RESERVE FUND	754.66	2,000.00	1,245.34	62.27%	
NET COST - CAPITAL FUND	-1,991.00	-2,500.00	-509.00	20.36%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Alus (ALUS)
 For the Twelve Months Ending Wednesday, December 31,
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
User fees and sale of goods	\$103,831.76	\$110,000.00	\$6,168.24	5.61%	
Other governments transfer for operating	71,500.00	65,500.00	-6,000.00	(9.16%)	
Drawn from operating reserves	20,062.37	21,260.95	1,198.58	5.64%	
TOTAL REVENUE	195,394.13	196,760.95	1,366.82	0.69%	
EXPENDITURES					
Salaries and benefits	101,329.55	107,700.32	6,370.77	5.92%	
Materials, goods, supplies	4,366.27	8,032.00	3,665.73	45.64%	
Contracted and general services	49,713.06	47,596.00	-2,117.06	(4.45%)	
Transfer to individuals and organizations	52,201.53	46,260.95	-5,940.58	(12.84%)	
Transfer to operating reserves	14,098.63	-	-14,098.63	0.00%	
TOTAL EXPENDITURES	221,709.04	209,589.27	-12,119.77	(5.78%)	
NET COST / (REVENUE):	26,314.91	12,828.32	-13,486.59	(105.13%)	
NET COST - OPERATING FUND	32,278.65	34,089.27	1,810.62	5.31%	
NET COST - RESERVE FUND	-5,963.74	#VALUE!	-15,297.21	71.95%	



COUNTY OF BARRHEAD NO.11
YTD BUDGET REPORT
RECREATION & CULTURE

For the Twelve Months Ending Wednesday, December 31,
December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
User fees and sale of goods	\$11,282.22	\$10,000.00	(\$1,282.22)	(12.82%)	
Returns on investment	2,882.91	2,882.91	-	0.00%	
Other governments transfer for operating	176,463.75	176,463.75	-	0.00%	
Other revenue	966.83	3,780.00	2,813.17	74.42%	
Drawn from unrestricted reserves	4,940.00	4,950.00	10.00	0.20%	
Drawn from operating reserves	13,615.73	22,000.00	8,384.27	38.11%	
TOTAL REVENUE	210,151.44	220,076.66	9,925.22	4.51%	
EXPENDITURES					
Salaries and benefits	14,982.57	18,000.00	3,017.43	16.76%	
Materials, goods, supplies	2,698.54	12,500.00	9,801.46	78.41%	
Contracted and general services	27,541.26	28,867.00	1,325.74	4.59%	
Transfer to other governments	377,963.25	380,781.00	2,817.75	0.74%	
Transfer to individuals and organizations	38,193.99	49,150.00	10,956.01	22.29%	
Transfer to local boards and agencies	176,060.76	176,463.75	402.99	0.23%	
Interest on long term debt	104,595.97	104,820.31	224.34	0.21%	
Principal payment for debenture	177,153.79	177,153.79	-	0.00%	
Transfer to operating reserves	39,654.10	39,654.10	-	0.00%	
TOTAL EXPENDITURES	958,844.23	987,389.95	28,545.72	2.89%	
NET COST / (REVENUE):	748,692.79	767,313.29	18,620.50	2.43%	
NET COST - OPERATING FUND	727,594.42	754,609.19	27,014.77	3.58%	
NET COST - RESERVE FUND	21,098.37	12,704.10	-8,394.27	(66.08%)	



COUNTY OF BARRHEAD NO.11

YTD BUDGET REPORT

Recreation

For the Twelve Months Ending Wednesday, December 31,
December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
User fees and sale of goods	\$11,282.22	\$10,000.00	(\$1,282.22)	(12.82%)	
Returns on investment	2,882.91	2,882.91	-	0.00%	
Other revenue	966.83	3,780.00	2,813.17	74.42%	
Drawn from operating reserves	9,068.23	7,000.00	-2,068.23	(29.55%)	
TOTAL REVENUE	24,200.19	23,662.91	-537.28	(2.27%)	
EXPENDITURES					
Salaries and benefits	14,982.57	18,000.00	3,017.43	16.76%	
Materials, goods, supplies	2,698.54	12,500.00	9,801.46	78.41%	
Contracted and general services	27,541.26	28,867.00	1,325.74	4.59%	
Transfer to other governments	376,431.12	376,431.00	-0.12	(0.00%)	
Transfer to individuals and organizations	15,843.49	12,000.00	-3,843.49	(32.03%)	
Interest on long term debt	104,595.97	104,820.31	224.34	0.21%	
Principal payment for debenture	177,153.79	177,153.79	-	0.00%	
Transfer to operating reserves	39,654.10	39,654.10	-	0.00%	
TOTAL EXPENDITURES	758,900.84	769,426.20	10,525.36	1.37%	
NET COST / (REVENUE):	734,700.65	745,763.29	11,062.64	1.48%	
NET COST - OPERATING FUND	704,114.78	713,109.19	8,994.41	1.26%	
NET COST - RESERVE FUND	30,585.87	32,654.10	2,068.23	6.33%	



COUNTY OF BARRHEAD NO.11
 YTD BUDGET REPORT
 Culture
 For the Twelve Months Ending Wednesday, December 31,
 December

	2025 YTD	2025 Budget	Budget Variance	% Variance	Explanation >20K & 10%
REVENUE					
Other governments transfer for operating	\$176,463.75	\$176,463.75	-	0.00%	
Drawn from unrestricted reserves	4,940.00	4,950.00	10.00	0.20%	
Drawn from operating reserves	4,547.50	15,000.00	10,452.50	69.68%	
TOTAL REVENUE	185,951.25	196,413.75	10,462.50	5.33%	
EXPENDITURES					
Transfer to other governments	1,532.13	4,350.00	2,817.87	64.78%	
Transfer to individuals and organizations	22,350.50	37,150.00	14,799.50	39.84%	
Transfer to local boards and agencies	176,060.76	176,463.75	402.99	0.23%	
TOTAL EXPENDITURES	199,943.39	217,963.75	18,020.36	8.27%	
NET COST / (REVENUE):	13,992.14	21,550.00	7,557.86	35.07%	
NET COST - OPERATING FUND	23,479.64	41,500.00	18,020.36	43.42%	
NET COST - RESERVE FUND	-9,487.50	-19,950.00	-10,462.50	52.44%	



COUNTY OF BARRHEAD NO. 11
 NET SURPLUS BY DEPARTMENT
 For the Twelve Months Ending Wednesday, December 31, 2025

	December 2025 YTD	2025 Budget	Budget Variance	% Variance
General	(\$16,047,766.91)	(\$16,097,702.91)	(\$49,936.00)	0.31%
Legislative	307,468.70	354,008.00	46,539.30	13.15%
Elections and Plebiscites	4,319.25	3,600.00	(719.25)	(19.98%)
Administration	1,593,102.04	1,630,925.26	37,823.22	2.32%
Police Funding Model	365,000.00	365,000.00	-	0.00%
Fire	429,315.78	450,707.75	21,391.97	4.75%
Emergency Mgmt (Disaster Services)	14,559.95	16,606.78	2,046.83	12.33%
Ambulance	7,500.00	7,500.00	-	0.00%
By-Law Enforcement	93,753.12	168,883.94	75,130.82	44.49%
Safety	60,439.26	80,539.54	20,100.28	24.96%
BARCC	(62.64)	2,586.04	2,648.68	102.42%
Public Works	6,921,969.27	7,473,613.27	551,644.00	7.38%
Airport	43,983.20	42,875.00	(1,108.20)	(2.58%)
Utilities	51,000.00	58,775.04	7,775.04	13.23%
Lagoons	-	0.00	0.00	100.00%
Waste Management	273,013.21	288,612.00	15,598.79	5.40%
FCSS	77,149.00	77,149.00	-	0.00%
Land Use Planning, Zoning & Development	200,314.00	253,798.10	53,484.10	21.07%
Ag Services	467,437.88	534,724.35	67,286.47	12.58%
Economic Development	136,139.57	188,594.85	52,455.28	27.81%
Subdivision & Land Development	282.98	283.00	0.02	0.01%
Land, Housing & Building Rentals	(17,490.00)	(17,260.00)	230.00	(1.33%)
Recreation	734,700.65	745,763.29	11,062.64	1.48%
Culture	13,992.14	21,550.00	7,557.86	35.07%
Requisitons	3,349,079.72	3,348,867.69	(212.03)	(0.01%)
TOTAL	(920,799.83)	0.00	920,799.83	(51441331...

Note: A positive number in the Budget Variance Column is a SURPLUS, a negative number is a deficit (shortfall).

County of Barrhead
December 2025 YTD Capital Report

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	Admin & General	Emerg. Mgmt	Enforce.	Fire & ERC	Public Works	Airport	Waste Mgmt	Utilities	Planning & Dev.	Subdiv & Land Dev.	Ag Services	Rec & Culture	December 2025 YTD	2025 BUDGET
1 CAPITAL APPLIED														
2 Land & Land Improvements					5,563		27,153		5,085				37,801	30,760
3 Buildings	-			-	-								-	55,463
4 Machinery & Equipment	23,774		83,497		922,100		11,883	62,784			75,557		1,179,595	1,141,104
5 Engineered Structures														
6 Sidewalks													-	
7 Road Construction					1,378,573								1,378,573	1,308,050
8 Paving & Overlays					-									
9 Bridges					1,129,827								1,129,827	1,353,723
10 Neerlandia Lagoon														
11 Vehicles			55,000	422,153	394,899						88,215		960,267	909,899
Subtotal: Capital Assets														
13 Purchased/Constructed	23,774	-	138,497	422,153	3,830,961	-	39,036	62,784	5,085		163,772	-	4,686,062	4,798,999
14 Transfer to Individuals													-	-
15 Transfer to Local Governments													-	-
16 Transfer to Operating	-		-	-	-	-	-	-	-		1,991	-	1,991	1,502,500
17 Transfer to Capital Reserves	146,000		103,332	175,759	2,745,492	18,000	79,179	290,277	36,127		53,388	-	3,647,553	3,313,705
18 TOTAL CAPITAL APPLIED	169,774	-	241,828	597,912	6,576,453	18,000	118,214	353,060	41,213		219,151	-	8,335,606	
19 <i>BUDGETED CAPITAL APPLIED:</i>	<i>206,436</i>		<i>568,450</i>		<i>6,632,334</i>	<i>18,000</i>	<i>115,500</i>	<i>314,984</i>	<i>30,000</i>		<i>227,000</i>	<i>-</i>	<i>8,112,704</i>	<i>9,615,204</i>
20														
21 CAPITAL ACQUIRED														
22 Sale of Land													-	-
23 Sale of Buildings					-								-	-
24 Sale of Machinery & Equipment					424,928		-						424,928	405,000
25 Sale of Vehicles								-			16,595		16,595	46,000
26 Contributions from Individuals - TCA									5,085				5,085	-
27 Contributions from Individuals - Reserves													-	-
28 Insurance Proceeds													-	-
29 Federal Grants					-								-	-
30 Provincial Grants Capital-Bridges					700,780								700,780	850,292
31 Provincial Grants Capital-LGFF					1,138,525								1,138,525	1,108,421
32 Local Governments Contributions													-	-
33 Contributions from Operating					234,907								234,907	192,129
34 Contributions from Operating to Capital Resen	146,000	-	103,332	175,759	2,745,492	18,000	79,179	290,277	36,127		53,388	-	3,647,553	3,313,705
35 Contributions from Reserves to Operating	-	-	-	-	-	-	-	-	-		1,991	-	1,991	1,502,500
36 Contributions from Reserves for Capital	23,774		138,497	422,153	1,331,820	-	39,036	62,784	-		147,177	-	2,165,241	2,197,157
37 TOTAL CAPITAL ACQUIRED	169,774	-	241,828	597,912	6,576,453	18,000	118,214	353,060	41,213		219,151	-	8,335,606	
38 <i>BUDGETED CAPITAL ACQUIRED:</i>	<i>206,436</i>		<i>568,450</i>	<i>-</i>	<i>6,632,334</i>	<i>18,000</i>	<i>115,500</i>	<i>314,984</i>	<i>30,000</i>		<i>227,000</i>	<i>-</i>	<i>8,112,704</i>	<i>9,615,204</i>

**County of Barrhead
December 2025 YTD Capital Report**

CF - denotes carry forward

	EXPENDITURE YTD December 2025	FUNDING SOURCE						2025 BUDGET	VARIANCE	
		GENERAL REVENUES	RESERVES	FEDERAL GRANTS	PROVINCIAL GRANTS	SALE OF EQUIP	OTHER / UNKNOWN			Explanation
ADMINISTRATION										
Renovations - architect only (CF)								20,000	20,000	Project deferred to 2026
Telephone System (CF)	17,375		17,375					15,000	(2,375)	Telephone install higher than budget; includes some IT Infrastructure costs that were not anticipated.
Servers, IT Infrastructure (Year 1 of 3)	6,399		6,399					25,436	19,037	Vendor shipping delays deferred workto 2026
	23,774	-	23,774	-	-	-	-	60,436		
FIRE										
2025 Rosenbauer Commercial Crew Cab Rear Mount Pumper (50%)	422,153		422,153					425,000	2,847	
OnSite Training Facility (50%) (CF)								5,950	5,950	Deferred to 2026
	422,153	-	422,153	-	-	-	-	430,950		
ENFORCEMENT										
Portable Truck Scales	6,000		6,000					6,000	-	
LIDAR Equipment	4,164		4,164					4,500	336	
2nd enforcement vehicle 2025 Chev Silverado - Council resolution 2025-193	55,000		55,000						(55,000)	Council Resolution 2025-193
Vehicle & officer equipment up to \$77,141, funded by unrestricted reserves - Council resolution 2025-194	73,332		73,332						(73,332)	Council Resolution 2025-194
	138,497	-	138,497	-	-	-	-	10,500		

**County of Barrhead
December 2025 YTD Capital Report**

CF - denotes carry forward

	EXPENDITURE YTD December 2025	FUNDING SOURCE						2025 BUDGET	VARIANCE	
		GENERAL REVENUES	RESERVES	FEDERAL GRANTS	PROVINCIAL GRANTS	SALE OF EQUIP	OTHER / UNKNOWN			Explanation
TRANSPORTATION	# miles									
Bridges										
BF 74974 (STIP 75%/reserves 25%)		247,812	61,953		185,859		323,239	75,427	Projects reviewed at Feb 3, 2026 meeting. Council Resolution 2026-027 & 2026-028.	
BF 74538 (STIP 75%/reserves 25%)		295,687	75,422		220,265		383,203	87,516	Projects reviewed at Feb 3, 2026 meeting. Council Resolution 2026-027 & 2026-028.	
BF 77360 (STIP 75%/reserves 25%)		373,504	94,876		278,628		433,281	59,777	Projects reviewed at Feb 3, 2026 meeting. Council Resolution 2026-027 & 2026-028.	
BF 72815 Reserves 100%		165,423	165,423				214,000	48,577	Projects reviewed at Feb 3, 2026 meeting. Council Resolution 2026-027 & 2026-028.	
BF 74972 (STIP 75%/reserves 25%) NEW		21,370	5,343		16,028			(21,370)	Projects reviewed at Feb 3, 2026 meeting. Council Resolution 2026-027 & 2026-028.	
BF 76144 (STIP 75%/reserves 25%) NEW		26,030	6,508		19,523			(26,030)	Projects reviewed at Feb 3, 2026 meeting. Council Resolution 2026-027 & 2026-028.	
Road Construction										
24-640 Twp Rd 604A (Bear Lake West)	1.25	430,087			430,087		240,009	(190,078)	Projects reviewed at Feb 3, 2026 meeting. Council Resolution 2026-027 & 2026-028.	
25-741 Twp Rd 624A	2	337,779			337,779		435,156	97,377	Projects reviewed at Feb 3, 2026 meeting. Council Resolution 2026-027 & 2026-028.	
24-740 Twp Rd 622/RR 43/Twp Rd 622A	2	351,136			351,136		430,756	79,620	Projects reviewed at Feb 3, 2026 meeting. Council Resolution 2026-027 & 2026-028.	
25-240 Twp Rd 583	1	234,907	234,907				192,129	(42,778)	2026 meeting. Council	

**County of Barrhead
December 2025 YTD Capital Report**

CF - denotes carry forward

	EXPENDITURE YTD December 2025	FUNDING SOURCE						2025 BUDGET	VARIANCE	Explanation
		GENERAL REVENUES	RESERVES	FEDERAL GRANTS	PROVINCIAL GRANTS	SALE OF EQUIP	OTHER / UNKNOWN			
AIRPORT										
	-	-	-	-	-	-	-	-		
WASTE MANAGEMENT										
Netting (CF)	11,883		11,883				12,500	617		
Non-Compliance Rehab (Well Drilling, etc)	27,153		27,153				25,000	(2,153)		
	39,036	-	39,036	-		-	37,500			
UTILITIES										
Manola Pump House & Reservoir Upgrade (engineering)	62,784		62,784				69,350	6,567	cost came in lower than budget.	
Lac La Nonne Regional Sanitary Sewer Collection System	-						?			
	62,784	-	62,784	-	-	-	69,350			
AGRICULTURAL SERVICES										
2 ton spray truck	88,215		71,620			16,595	90,000	1,785		
Spray system for 2 ton truck	46,600		46,600				48,000	1,400		
Pasture sprayer (rental program)	13,443		13,443				15,000	1,557		
Rental Quad Tank Sprayer	-						1,000	1,000		
Plastic mulch applicator (rental program)	15,515		15,515				21,000	5,485		
	163,772	-	147,177	-	-	16,595	175,000			
PLANNING & DEVELOPMENT										
Environmental Reserve Plan 252 0617; 0.8476 acres	5,085						5,085	-	Acquisition of land through subdivision process not budgeted for.	
	5,085	-	-	-	-	-	5,085	-		
TOTAL	4,686,062	234,907	833,420	-	1,839,305	441,523	5,085	4,798,999		

County of Barrhead
December 2025 YTD Capital Report

	CONTRIBUTIONS TO CAPITAL RESERVES		CAPITAL RESERVES TO OPERATIONS		CAPITAL RESERVES TO CAPITAL (TCA)	
	YTD 2025 December	2025 BUDGET	YTD 2025 December	2025 BUDGET	YTD 2025 December	2025 BUDGET
ADMINISTRATION & GENERAL						
Computer & Equipment Reserve	96,000	96,000			(23,774)	(40,436)
Office	50,000	50,000				(20,000)
ERP System						
	146,000	146,000	-	-	(23,774)	(60,436)
FIRE						
ERC Equipment Reserve						
Fire Equipment Reserve	165,759	87,000			(422,153)	(428,450)
Emergency Response Bldg.	10,000	10,000				
Disaster						
	175,759	97,000	-	-	(422,153)	(428,450)
ENFORCEMENT						
CPO Equipment	103,332	30,000			(138,497)	(10,500)
	103,332	30,000	-	-	(138,497)	(10,500)
TRANSPORTATION						
P.W. Graders	527,769	527,769			(269,500)	(269,500)
P.W. Equipment	697,256	697,256			(622,571)	(607,717)
Aggregate Reserve	204,143	75,000				-
P.W. - Local Roads & Bridge Construction	1,235,046	1,235,046			(434,187)	(513,431)
Public Works Shop	50,476	50,000				(29,513)
Land Right of Way Reserve		-				(5,760)
Gravel Pit Reserve	30,802	32,000				-
County Welcome Sign					(5,563)	
	2,745,492	2,617,071	-	-	(1,331,820)	(1,425,921)

County of Barrhead
December 2025 YTD Capital Report

	CONTRIBUTIONS TO CAPITAL RESERVES		CAPITAL RESERVES TO OPERATIONS		CAPITAL RESERVES TO CAPITAL (TCA)	
	YTD 2025 December	2025 BUDGET	YTD 2025 December	2025 BUDGET	YTD 2025 December	2025 BUDGET
AIRPORT						
Airport	18,000	18,000				
	18,000	18,000	-	-	-	-
WASTE MANAGEMENT						
Landfill Equipment Reserve	25,000	25,000			(11,883)	(12,500)
Landfill	54,179	53,000			(27,153)	(25,000)
	79,179	78,000	-	-	(39,036)	(37,500)
UTILITIES						
Utility Officer Truck	7,000	7,000				
Offsite Levy Reserve - Neerlandia		-				
Offsite Levy Reserve - Manola		-				
Water & Sewer Capital Reserve	112,591	103,000			(62,784)	(69,350)
Regional Water & Sewer Lines / Future W&S Development	50,000	50,000				
Truck Fill	15,335	20,795				
Lagoons	31,654	17,954				
Future Development - Fire Suppression	21,885	21,885				
Kiel Sanitary	51,812	25,000		(1,500,000)		
	290,277	245,634	-	(1,500,000)	(62,784)	(69,350)

County of Barrhead
December 2025 YTD Capital Report

	CONTRIBUTIONS TO CAPITAL RESERVES		CAPITAL RESERVES TO OPERATIONS		CAPITAL RESERVES TO CAPITAL (TCA)	
	YTD 2025 December	2025 BUDGET	YTD 2025 December	2025 BUDGET	YTD 2025 December	2025 BUDGET
PLANNING & DEVELOPMENT						
Money in Lieu (of Municipal Reserve)	36,127	30,000				
	36,127	30,000	-	-	-	-
SUBDIVISION & LAND DEVELOPMENT						
Future Development		-				
	-	-	-	-	-	-
AGRICULTURAL SERVICES						
Ag Vehicle & Equipment	42,634	40,000			(147,177)	(165,000)
Ag Building	10,000	10,000				-
Ag Grain Bag Roller	755	2,000	(1,991)	(2,500)		
	53,388	52,000	(1,991)	(2,500)	(147,177)	(165,000)
TOTAL	3,647,553	3,313,705	(1,991)	(1,502,500)	(2,165,241)	(2,197,157)

New/Conso/Close	Name	Classification	Sub-Class	Purpose of Reserve	Source of Funds	Current Yrly Contr. unless as noted	Optimal Balance / MIN / MAX	Use of Funds	Interest Ent?	2024 Balance	Additions	Deletions	Balance Dec 31, 2025	2025 Budgeted Balance	Variance from Budget	Dept	GL Reference	Variance Explanation
	Admin - Computer & Equipment Reserve	Restricted - Capital Reserve	General equipment replacement	Provide funds for scheduled replacement of existing equipment tangible capital assets or new equipment tangible capital assets. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate	20,000		Capital expenditures for equipment at Admin office and County-wide IT capital expenditures (e.g. accounting, records management or Asset Management software)	no	140,160.14	96,000.00	(23,774.18)	212,385.96	195,724.14	16,661.82	ADMIN	4-12-14-00-4704	IT Infrastructure upgrades carried into 2025.
	Office	Restricted - Capital Reserve	Building replacement & renovations	Provide funds for scheduled replacement/refurbishment of Admin Building. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate	50,000		Capital expenditures for renovations or major R&M of existing Admin building, including asbestos abatement costs, or construction/purchase of new Admin building	no	1,221,550.45	50,000.00		1,271,550.45	1,251,550.45	20,000.00	ADMIN	4-12-14-00-4731	architect work not undertaken in 2025
	ERC Equipment Reserve	Restricted - Capital Reserve	General equipment replacement	Provide funds for scheduled replacement of existing equipment or new equipment tangible capital assets required for ERC. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate	-		County's contribution to capital expenditures for equipment at Emergency Response Centre (ERC).	no	51,378.59	-	-	51,378.59	51,378.59	-	FIRE	4-23-14-24-4704	
	Fire Equipment Reserve	Restricted - Capital Reserve	General equipment replacement	Provide funds for scheduled replacement of existing or new Fire Trucks, Water Trucks, Chief Trucks, Rescue Van, and other tangible capital assets required to operate Regional Fire Department. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate	87,000		County's contribution to capital expenditures for Fire Vehicles & Equipment.	no	781,699.36	165,758.75	(422,152.85)	525,305.26	440,249.61	85,055.65	FIRE	4-23-14-00-4704	Revenue from equipment deployment to Provincial fire of \$79K
	Emergency Response Bldg.	Restricted - Capital Reserve	Building replacement & renovations	Provide funds for scheduled replacement/refurbishment of ERC Building or additional buildings required for ERC/Fire Department. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate	10,000		County's contribution to capital expenditures for building replacement/refurbishment/expansion at ERC or major R&M, including expansion of training facilities.	no	127,432.40	10,000.00		137,432.40	137,432.40	-	FIRE	4-23-14-24-4731	
	Safety Reserve	Restricted - Operating Reserve	Tax Rate Stabilization	To provide for funds to promote safety awareness and to reward team and individual contribution to a safe workplace.	Annual PIR Refund	Est. \$3,500		To fund safety initiatives identified in Policy AD-003 Safety Incentives, including Annual Safety Event & Safety Incentives.	no	19,842.99	6,326.69	(2,722.28)	23,447.40	24,289.24	841.84	SAFETY	4-27-13-00-4710	actual PIR refund received lower than budgeted offset by less use of reserves for safety event & incentives
	Enforcement Equipment (previous name Bylaw Equipment)	Restricted - Capital Reserve	General equipment replacement	Provide for funds for scheduled replacement of existing and new Enforcement Equipment, including but not limited to vehicles, wheel weighers, and other equipment to perform Bylaw duties.	Tax Rate	10,000		Capital expenditures for Enforcement department.	no	33,234.91	103,332.18	(138,496.53)	(1,929.44)	52,734.91	54,664.35	ENFORC	4-26-14-00-4704	Council resolution for 2nd vehicle purchase of \$55k; as well as use of up to \$77K in unrestricted reserves to fund capital purchases; actual was \$73K.
	P.W. Graders	Restricted - Capital Reserve	General equipment replacement	Provide funds for scheduled replacement of Graders. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate, sale of surplus assets	\$507K increases 2% per annum		Capital expenditure of Graders.	no	803,954.00	527,769.00	(269,500.00)	1,062,223.00	1,062,223.00	-	PW	4-32-14-00-4705	

New/ Conso/ Close	Name	Classification	Sub-Class	Purpose of Reserve	Source of Funds	Current Yrly Contr. unless as noted	Optimal Balance / MIN / MAX	Use of Funds	Interest Ent?	2024 Balance	Additions	Deletions	Balance Dec 31, 2025	2025 Budgeted Balance	Variance from Budget	Dept	GL Reference	Variance Explanation
	P.W. Equipment	Restricted - Capital Reserve	General equipment replacement	Provide funds for existing or new equipment tangible capital assets for Public Works department. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate, sale of surplus assets	\$510K, increases 2% per annum		Capital expenditures for PW equipment, including but not limited to trucks, scrapers, dozers, backhoes, tractors, excavators, mowing equipment, and miscellaneous equipment that are tangible capital assets.	no	447,379.25	697,256.00	(622,570.40)	522,064.85	536,918.25	14,853.40	PW	4-32-14-00-4704	trade ins lower than budget
	Aggregate Reserve	Restricted - Capital Reserve	Roads	Provide funds for rehabilitating roads Contributions and usage supported by 10 yr Capital Plan.	Gravel Operators (Bylaw)	Est. \$100,000		For paving, overlays, chip seals, gravel crushing. Per MGA (409.1(2)) - used toward payment of infrastructure and other costs in municipality.	no	792,160.28	204,142.74	-	996,303.02	867,160.28	129,142.74	PW	4-32-14-00-4703	increased gravel extraction in the County
	P. W.- Local Roads & Bridge Construction	Restricted - Capital Reserve	Roads	Provide funds for scheduled replacement/re-construction of existing roads & bridges. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate (may also draw from Aggregate Reserve)			Bridges that are STIP funded, 25% of costs of bridges, and local roads as per Capital Plan.	no	1,176,279.73	1,235,046.04	(434,186.80)	1,977,138.97	1,897,894.74	79,244.23	PW	4-32-14-00-4769	bridges underbudget; offset by road project overbudget.
	Gravel Pit Reclamation Costs	Restricted - Capital Reserve	Roads	Provide funds for reclamation of gravel pits	TBD	TBD	TBD	Gravel pit reclamation costs	yes	457,481.45	30,801.91		488,283.36	489,481.45	1,198.09	PW	4-32-14-00-4706	
	Public Works Shop	Restricted - Capital Reserve	Building replacement & renovations	Provide funds for scheduled replacement/refurbishment of PW Shop and other Buildings. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate	50,000		Capital expenditures for renovation of existing PW buildings or major R&M or construction/purchase of new PW buildings.	no	93,718.15	50,476.25		144,194.40	114,205.15	29,989.25	PW	4-32-14-00-4731	Overhead door to salt/sand shed outstanding.
	Land Right of Way Reserve	Restricted - Capital Reserve	Land & Land Improvements	Provide funds for acquisition of Land ROW or for land under roads. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate	-		Capital expenditures for Land Right-of-Way or for purchase of land under roads where a road re-alignment is required.	no	12,607.25		(5,563.00)	7,044.25	6,847.25	197.00	PW	4-32-14-00-4731	
	Airport	Restricted - Capital Reserve	Land & Land Improvements	Provide funds for replacement of Airport infrastructure or to add capacity at Airport, such as new hangar streets. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate	18,000		Capital expenditures on land improvements at the Airport.	no	163,173.64	18,000.00		181,173.64	181,173.64	-	AIR	4-33-14-00-4706	
	Transfer Station Bins	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds to replace existing Transfer Station Bins. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate	-		Replacement of Transfer Station Bins.	no	10,000.00	5,000.00		15,000.00	15,000.00	-	WASTE	4-43-14-48-4704	
	Landfill Equipment Reserve	Restricted - Capital Reserve	General equipment replacement	Provide funds for scheduled replacement of Landfill Equipment. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate	25,000		County's contribution to capital expenditures for Landfill Equipment	no	61,883.48	25,000.00	(11,883.00)	75,000.48	74,383.48	617.00	WASTE	4-43-14-47-4704	
	Landfill	Restricted - Capital Reserve	Building replacement & renovations	Provide funds for replacement/refurbishment of Landfill buildings or land improvements Contributions and usage supported by 10 yr Capital Plan.	Tax Rate	15,000		County contribution to capital expenditures of Buildings at the Landfill, or any land improvements, including asset retirement obligations (closure & post closure obligations)	yes	757,896.20	54,178.57	(27,152.87)	784,921.90	785,896.20	974.30	WASTE	4-43-14-47-4731	

New/ Conso/ Close	Name	Classification	Sub-Class	Purpose of Reserve	Source of Funds	Current Yrly Contr. unless as noted	Optimal Balance / MIN / MAX	Use of Funds	Interest Ent?	2024 Balance	Additions	Deletions	Balance Dec 31, 2025	2025 Budgeted Balance	Variance from Budget	Dept	GL Reference	Variance Explanation
	Utility Officer Truck	Restricted - Capital Reserve	General equipment replacement	Provide funds for replacement of Utility Officer vehicle. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate, sale of surplus assets	-		Capital expenditure to replace Utility Officer vehicle.	no	7,500.63	7,000.00	-	14,500.63	14,500.63	-	UTL	4-44-14-00-4704	
	Offsite Levy Reserve-Neerlandia	Restricted - Capital Reserve	Water & wastewater	Per Bylaw 21-89; A levy will be imposed on a residential off-site levy on undeveloped lands to provide for future expansion of water & sewer facilities that service Hamlet of Neerlandia and adjacent areas	Developer	\$1,850/residential lot for water & sewer \$1,200/water service only, per residence where service is extended outside present Hamlet boundaries		Future expansion of water & sewer facilities to service Hamlet of Neerlandia and adjacent areas.	no	75,885.00			75,885.00	75,885.00	-	UTL	4-44-14-81-4750	
	Offsite Levy Reserve-Manola	Restricted - Capital Reserve	Water & wastewater	Per Bylaw 20-90 - levy on application for Development Permit, upon application for subdivision of land not previously subject to offsite levies, or on application for service from Hamlet water supply line from Town of Barrhead. Levy charged for facilities requiring expansion - <u>water supply line from Town of Barrhead to Hamlet of Manola including upgrading of Water Treatment Plant at Manola.</u> Exclusions apply: replacement of existing single family dwelling, Bylaws No. 37-78 & 38-78, Lands Under By-Law 43-83 Per Bylaw 19-90 - levy on application for Development Permit, upon application for subdivision of land not previously subject to offsite levies, or on application for service from Hamlet water supply line from Town of Barrhead. Levy for facilities requiring expansion - <u>Water Treatment Plant & Reservoir with Hamlet of Manola, in-line booster pumps on Manola water supply line, upgrade of pumping facilities at Town of Barrhead Reservoir.</u> Exclusions apply: replacement of existing single family dwelling, Bylaws No. 37-78 & 38-78, Lands Under By-Law 43-83	Developer	For EACH Bylaw: \$1,135 for each unit of housing \$1,705 for each duplex \$2,270 for fourplex \$2,000 for new commercial or industrial for 1st 1,000 sq feet; \$400 per 1,000 sq ft thereafter	MAX = \$800,000 (Bylaw 20-90) MAX = \$600,000 (Bylaw 19-90)	Water Supply line from Town of Barrhead to Hamlet of Manola, including upgrading Water Treatment Plant at Manola. Water Treatment Plant & Reservoir within Hamlet of Manola, In-line booster pumps on Manola water supply line, Upgrade of pumping facilities at Town of Barrhead Reservoir.	no	14,755.00			14,755.00	14,755.00	-	UTL	4-44-14-80-4750	
	Water & Sewer Capital Reserve	Restricted - Capital Reserve	Water & wastewater	For utility holders contribution to upkeep/replacement of water & sewer infrastructure. Contribution is historical contribution.	Utility Rate	67,000		Capital expenditures / major R&M to water & sewer assets. (Does not include capital expenditures related to growth. Growth to be funded out of Reserve with funding source as Tax Rate or through Debt.)	yes	990,125.18	112,591.08	(62,783.50)	1,039,932.76	1,023,775.18	16,157.58	UTL	4-44-14-00-4755	
	Regional Water & Sewer Lines / Future W&S Development	Restricted - Capital Reserve	Water & wastewater	Provide funds for future expansion of water & sewer throughout County. Reserve could include bringing line to LacLaNonne or Thunder Lake. Could also include alternative source of water for BRWC (such as Athabasca River)	Tax Rate	50,000		Capital Expenditures related to expansion of water & sewer in County. Augment with Grant Funding & Debt.	no	957,000.00	50,000.00		1,007,000.00	1,007,000.00	-	UTL	4-44-14-00-4754	
	Truck Fill	Restricted - Capital Reserve	Water & wastewater	Provide funds for truck fill replacement/refurbishment. Contributions and usage supported by 10 yr Capital Plan.	Operating Surplus in Truck Fill	Net Op Surplus		Truck Fill replacement /refurbishment, and major R&M for truck fill	no	25,289.12	15,335.16	-	40,624.28	46,083.82	- 5,459.54	UTL	4-41-14-00-4704	less revenue than budgeted (colony usage in 2024)
	Lagoons	Restricted - Capital Reserve	Water & wastewater	Provide funds for lagoons replacement/refurbishment. Contributions and usage supported by 10 yr Capital Plan.	Operating Surplus in Lagoons with Dumping Station	Net Op Surplus		Lagoon replacement /refurbishment, and major R&M for lagoons.	no	301,539.91	31,653.82	-	333,193.73	319,494.16	13,699.57	UTL	4-48-14-00-4756	more revenue than budgeted
	Future Development - Fire Suppression	Restricted - Capital Reserve	Land & Land Improvements	Provide funds for replacement of fire suppression system project for benefitting landowners that are levied the Local Improvement Tax.	Local Improvement Tax	21,885		Capital expenditures for replacement of fire suppression system.	no	196,966.62	21,885.18		218,851.80	218,851.80	-	UTL	4-44-14-83-4731	

New/ Conso/ Close	Name	Classification	Sub-Class	Purpose of Reserve	Source of Funds	Current Yrly Contr. unless as noted	Optimal Balance / MIN / MAX	Use of Funds	Interest Ent?	2024 Balance	Additions	Deletions	Balance Dec 31, 2025	2025 Budgeted Balance	Variance from Budget	Dept	GL Reference	Variance Explanation
	Future Development	Restricted - Capital Reserve	Land & Land Improvements	Provide funds for development of Kiel Industrial Park	Sale of Land - net proceeds	As land is sold		Phase II of Kiel Industrial Park	no	446,463.74	-		446,463.74	446,463.74	-	P&D	4-66-14-00-4731	
	Money in Lieu (of Municipal Reserve)	Restricted - Capital Reserve	Land & Land Improvements	per MGA, money taken in place of reserve land must be accounted for separately, along with any interest accruing on funds. Contributions and usage supported by 10 yr Capital Plan.	Developer	Est. \$20,000 + Interest Income		per MGA 671(2) - a public park, public recreation area	yes	567,240.12	36,127.09		603,367.21	597,240.12	6,127.09	P&D	4-61-14-00-4760	higher interest than budgeted, lower money-in- lieu of reserves on subdivisions that budgeted.
	Ag Vehicle & Equipment	Restricted - Capital Reserve	General equipment replacement	Provide funds to replace existing or new vehicle and equipment tangible capital assets in Ag department. Contributions and usage supported by 10 yr Capital Plan.	Tax Rate	30,000 / 20,000		Vehicle & equipment capital expenditures for Ag department, including but not limited to trucks, quads, side-by-sides, spray equipment and the equipment used in the Ag Rental Program.	no	204,615.15	42,633.50	(147,177.49)	100,071.16	79,615.15	20,456.01	AG	4-62-14-00-4704	higher proceeds for truck than budgeted. Plastic mulch applicator lower than budget
	Ag Grain Bag Roller	Restricted - Capital Reserve	General equipment replacement	Provide funds to replace existing or new vehicle and equipment tangible capital assets for Grain Bag Roller. Contributions and usage supported by 10 yr Capital Plan.	'Profits' from Grain Bag Roller			For capital & R&M expenditures for grain bag roller	no	2,353.42	754.66	(1,991.00)	1,117.08	1,853.42	736.34	AG	4-62-14-00-4707	less income than budgeted
	Ag Building	Restricted - Capital Reserve	Building replacement & renovations	Provide funds for scheduled replacement/refurbishment of Ag Buildings or New Ag Buildings Contributions and usage supported by 10 yr Capital Plan.	Tax Rate	10,000		Capital expenditures for replacement / refurbishment of existing Ag Buildings or construction of new Ag Buildings	no	136,448.39	10,000.00	-	146,448.39	146,448.39	-	AG	4-62-14-00-4731	
	General Tax Stabilization Reserve	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds to stabilize tax rate from non-recurring, emergent, 1-time expenditures or losses of revenue not built into base operating budget for future year (e.g. large drops in Assessment, increase in Uncollectible Taxes including O&G).	Tax Rate		MAX= 5% of annual operating expenditure budget (~\$925K)	Used to stabilize budgetary impacts from one time or unanticipated events. Examples include, but are not limited to uncollectible O&G or to fund temporary drops in Assessment.	no	1,050,724.71		(115,724.74)	934,999.97	925,000.00	9,999.97	TAX	4-05-13-00-4700	
	Legislative Computer Reserve	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds for Councillor device purchase which happens every 4 years and for other IT requirements for Council chambers.	Tax Rate	875	Max = \$3,500	Councillor device purchases to a maximum of \$500 per Councillor, per term and for other IT requirements for Council chambers.	no	3,500.00	875.00	(3,122.04)	1,252.96	1,041.67	211.29	LEG	4-11-13-00-4710	Not all Elected Officials accessed the benefit; offset by higher limit approved for each Elected Official.
	Administration County Map Reserve	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds for printing of County maps that occur on an infrequent basis to minimize impacts of expenditure on tax. (Next print planned - 2021)	Sale of Maps	Est. \$1,428	Max = TBD	Printing of County Maps.	no	13,284.34	1,686.00	(1,495.00)	13,475.34	12,212.91	1,262.43	ADMIN	4-12-13-00-4710	Map costs lower than budgeted
	Admin Operating Contingency	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds to stabilize tax rate from non-recurring, emergent, one-time expenditures or losses of revenue that will not be built into Admin base operating budget for future year. Promotes fiscal responsibility in budgeting.	Tax Rate / YE Operating Surplus		1% of operating \$13,654 Consider rounding Max = \$15,000	Any unexpected / unplanned expenditures in Admin department during the year.	no	9,497.30	-	-	9,497.30	9,497.30	-	ADMIN	4-12-13-00-4710	
	Elections & Plebiscite Reserves	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds for future elections or plebiscites to minimize annual impact on tax.	Tax Rate	2,500		Applied against municipal election expenditures; occurs every 4 years & plebiscite expenditures to reduce impact on taxes.	no	10,000.00		(10,000.00)	-	-	-	ELEC	4-15-13-00-4710	

New/ Conso/ Close	Name	Classification	Sub-Class	Purpose of Reserve	Source of Funds	Current Yrly Contr. unless as noted	Optimal Balance / MIN / MAX	Use of Funds	Interest Ent?	2024 Balance	Additions	Deletions	Balance Dec 31, 2025	2025 Budgeted Balance	Variance from Budget	Dept	GL Reference	Variance Explanation
	Fire Fighting Stabilization Reserve	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds to buffer expense of large fire fighting expenditure.	Tax Rate	25,000	Max = \$TBD	Any large fire fighting expenditure where mutual aid or water bombers are required. To be applied against cost overruns for County's fire fighting expenditures.	no	383,000.00	25,000.00	-	408,000.00	408,000.00	-	FIRE	4-23-13-00-4710	
	Disaster Reserve	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds to buffer expense of a disaster in the County.	Tax Rate	2,000	Max = \$TBD	On activation of EOC, expenditures related to a Disaster.	no	18,000.00	2,000.00	-	20,000.00	20,000.00	-	DIS	4-24-13-00-4710	
	PW Operating Contingency	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds to stabilize tax rate from non-recurring, emergent, 1-time expenditures or losses of revenue not built into PW base operating budget for future year. Promote fiscal responsibility in budgeting.			1% of operating = \$72,475.95 (Consider rounding to Max = \$75,000)	Any unexpected / unplanned expenditures in PW department during the year.	no	2,745.02	-	-	2,745.02	2,745.02	-	PW	4-32-13-00-4710	
	P.W. Gravel Exploration	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds to stabilize tax rate for activities relating to gravel exploration.	Tax Rate			Costs incurred for gravel exploration, including engineering and legal fees	no	55,619.79	-		55,619.79	55,619.79	-	PW	4-32-13-00-4710	
	Dev. - Air Photos Reserve	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds for purchase of air photos that occur every 7 years to minimize impacts of expenditure on tax base.	Tax Rate	10,000	Max = \$70,000	Acquire digital aerial photography and orthophoto of County of Barrhead, currently every 7 years.	no	31,464.88	10,000.00		41,464.88	41,464.88	-	P&D	4-61-13-00-4710	
	P&D Operating Contingency	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds to stabilize tax rate from non-recurring, emergent, 1-time expenditures or losses of revenue not built into Planning or Development base operating budget for future year. Project carry forwards are also included in reserve so that taxes related to a project are only collected once.	Tax Rate / YE Operating Surplus		1% of operating = \$3,883.25 Consider rounding =Max \$5,000	Any unexpected / unplanned expenditures in Planning department during the year, and for any project carry forwards from one budget year to the next.	no	5,126.72			5,126.72	5,126.72	-	P&D	4-61-13-00-4710	
	Ag-H2C Conservation Operating	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds for H2C program activities. H2C is self-sustaining operation. Balance in reserve represents unexpended funds from prior years, as approved in budget. Reserve can run a deficit balance, but must be budgeted to be recovered in next budget year.	Annual surplus operating funds- H2C department (grants & partner contributions)		\$0	Any surplus/deficit in H2C program is automatically balanced against this reserve.	no	9,187.25			9,187.25	9,187.25	-	H2C	4-62-13-65-4710	
	Ag-ALUS Operating	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds for Landowner payments for ALUS projects. Landowners will sign multi year agreements for land that is set aside for conservation acres.	Historical H2C surplus			Payment to landowners for conservation acres.	no	98,392.65	14,098.63	(20,062.37)	92,428.91	77,131.70	15,297.21	ALUS	4-62-13-65-4710	Funds into reserve not budgeted for
	Seed Plant	Restricted - Operating Reserve	Tax Rate Stabilization	Historical Reserve for Seed Plant	Historical	\$10,000 (none 2020, 2022, 2023)		Provide funds for operating or capital expenditures at the Seed Plant such as Scale Maintenance, Color Sorter or other assistance requested related to Seed Plant Infrastructure	no	55,924.62			55,924.62	55,924.62	-	AG	4-62-13-67-4710	

New/ Conso/ Close	Name	Classification	Sub-Class	Purpose of Reserve	Source of Funds	Current Yrly Contr. unless as noted	Optimal Balance / MIN / MAX	Use of Funds	Interest Ent?	2024 Balance	Additions	Deletions	Balance Dec 31, 2025	2025 Budgeted Balance	Variance from Budget	Dept	GL Reference	Variance Explanation
	Ag Operating Contingency	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds to stabilize tax rate from non-recurring, emergent, one-time expenditures or losses of revenue that will not be built into Ag base operating budget for future year. EXCLUDES H2C.	Tax Rate / YE Operating Surplus		1% of operating expenditures \$6,463 Consider rounding Max = \$7,500	Any unexpected / unplanned expenditures during the year.	no	-	-	-	-	-	-	AG	4-62-13-00-4710	
	Community Organizational Reserve	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds for support of community initiatives (recreational or cultural) that are outside of Community Grant Policy	Tax Rate & Loan Repayments	30,000		For operating or capital expenditures for local boards, agencies, individuals or organizations that Council deems appropriate to support through grants or loans. (Examples: Current yr - Golf Course Debenture; Past - Misty Ridge capital equipment.)	no	93,454.19	39,654.10	(6,568.23)	126,540.06	126,108.29	431.77	REC	4-72-13-00-4710	
	Community Grants Policy	Restricted - Operating Reserve	Tax Rate Stabilization	Provide funds for Community Grant Policy.	Historical - Transfer from Rec Reserves			Community Grants approved through Community Grant Policy	no	64,314.62		(7,047.50)	57,267.12	49,314.62	7,952.50	REC/CUL	4-72-13-00-4710	Less applications for the Community Grant Policy. In 2025, 'perpetual recipients' were budgeted for separately with the \$15K budget remain for other applicants.
	Kiel Sanitary	Restricted - Capital Reserve	Water & wastewater	Provide funds for Kiel Sanitary Sewer requirements	Historical - Unrestricted Surplus			Used for Kiel sanitary infrastructure required as buildout of lots occur. Funds may also be used for contribution to Town infrastructure that may be required to handle Kiel volumes.	yes	1,500,000.00	51,811.64		1,551,811.64	25,000.00	1,526,811.64	UTL	4-47-14-87-4755	Sani Treatment project not commenced. Pushed to 2027.
	Unrestricted Surplus	Unrestricted		Emergency savings account for unexpected expenses incurred at a later date and for Council flexibility for establishing annual tax levy.	Year end surplus		Max = 5% of annual operating expenditures Consider rounding to max ~ \$925K	Used to repair or replace assets that fail unexpectedly, for Council flexibility to allocate funds to future projects as needs arise and for flexibility in establishing annual tax levy. May also be used for stabilizing budgetary impacts resulting from one time or unanticipated events. Examples include, but are not limited to, abnormal snow removal, fluctuating interest rates, fluctuating fuel prices, or other items that would result in an overall deficit to municipal operation.	no	1,872,117.51	1,097,953.63	(1,197,593.48)	1,772,477.66	925,000.00	847,477.66	GEN	4-01-00-00-4820	Council approval of up to \$77K for CPO equip kit up; actual used \$73,322. 2025 Budget Surplus of \$926K to Unrestricted Surplus.
	TOTAL									16,354,368	4,850,148	(3,531,567.26)	17,672,949	14,924,884	2,748,065			

Unrestricted Surplus	1,872,118	1,097,954	(1,197,593)	1,772,478	925,000	847,477.66
Operating Reserves	1,934,079	104,640	(166,742)	1,871,977	1,837,664	1,561,125
Capital Reserves	12,548,172	3,647,554	(2,167,232)	14,028,494	12,162,220	339,461.92
	16,354,368	4,850,148	(3,531,567)	17,672,949	14,924,884	2,748,064.55



Reconciliation of Budget Data to Financial Statements:

	2025 BUDGET	2025 ACTUAL	2024 ACTUAL
Revenue			
Operating Budget	21,124,510	20,115,645	19,404,261
Capital Budget	9,615,204	8,335,606	7,387,430
Less:			
Less Requisitions	(3,356,955)	(3,356,975)	(3,007,765)
Less Allocation for InHouse Equip Rental	(835,025)	(889,881)	(841,570)
Less Debenture proceeds	(1,500,000)	-	-
Transfers from other funds:			
Operating	(1,315,090)	(1,366,327)	(1,716,272)
Capital	(7,205,491)	(6,049,692)	(6,095,029)
Proceeds on sale of TCA less Gain	(386,000)	(384,787)	(216,957)
Rounding			1
Total Revenue	16,141,153	16,403,589	14,914,097
Expenses			
Operating budget	21,124,510	19,194,845	18,559,631
Capital budget	9,615,204	8,335,606	7,387,430
Add			
Amortization Expense	3,781,268	3,954,263	3,781,268
Accretion expense	27,845	27,845	26963
Less			
Requisitions	(3,356,955)	(3,356,975)	(3,007,765)
Allocation for InHouse Equip Rental	(835,025)	(889,881)	(841,570)
Transfers from other funds:			
Operating	(3,597,739)	(3,987,101)	(3,981,625)
Capital	(9,615,204)	(8,335,606)	(7,387,430)
Debt principal payments	(177,154)	(177,154)	(172,158)
Rounding	1	1	-1
Total Expenses	16,966,751	14,765,843	14,364,743
Excess (Shortfall) of Revenues over Expenses	(825,598)	1,637,746	549,354

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

16

	2025	2024
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
	\$ 21,535,623	\$ 18,942,503
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
	\$ 7,635,998	\$ 6,933,066
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
	\$ 62,270,012	\$ 62,522,454
ACCUMULATED SURPLUS <i>(Schedule I, Note 14)</i>	\$ 76,169,637	\$ 74,531,891

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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

17

	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

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

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

EXPENSES BY OBJECT	Budget (Unaudited)	2025	2024
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 (recovery) for allowances	10,000	175,000	45,000
Interest on long-term debt	104,820	104,596	109,598
Transfers to individuals and organizations	115,911	107,896	95,766
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>

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

18

	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	-	DRAFT	-	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.



2026 COUNCIL RESOLUTION TRACKING LIST

(Items beyond the normal course of business)

Resol. #	Resolution Topic	Responsible	Comments	Status
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	Underway
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	Discussion at Pembina Zone	Underway
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 scheduling of Council meetings until next Council meeting	CAO	Included in Feb 17/26 agenda pkg	Underway
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 municipalities 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	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 has committed, ILWG has provided possible dates; Email sent to ILWG, looking at dates.	Underway
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	Tentative completion for Mar/26 (last item is Axon in-car camera); Vehicle equipment has been purchased with installation occurring Oct-Jan.	Underway
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	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.	Underway
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	Flag Agriculture, Small Scale Operation for future discussion	CAO		Not started
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	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	Met with VSU representative to better understand situation/impact; Rough draft prepared	Underway
2019-352	Follow-up letter to Minister Municipal Affairs	EA/CAO	Notes distributed	Underway
2018-029	Service Contract Review	FIN/EA/CAO	Initial list has been compiled.	Underway
2017-245	Policy for Special Events	CAO/Dev	Discussion with Council at Dec 5/24 Committee of Whole; Reviewing policies from neighbouring municipalities	Underway

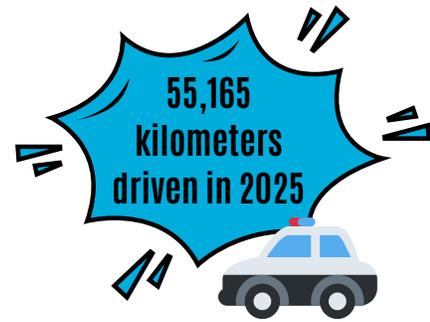


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ANNUAL REPORT 2025



Introduction



2025 saw our Enforcement Services department action **384** calls for service and generate **1,558** files across the County. The following pages provide a detailed breakdown of the numbers.

County of Barrhead No. 11 Enforcement Services Department consists of one (1) full-time Community Peace Officer (CPO), who became fully operational on February 29, 2024. 2025 marked the 1st full year of operation for our department, and the results have been notable. In June of 2025, County Council approved an additional CPO , who will join our team in January of 2026.

Our CPO is responsible for patrolling 1,466 km of local roads, as well as the 2 and 3 digit provincial highways located within the County. We conduct complaint based enforcement of bylaw issues, and provide proactive traffic enforcement throughout the County when time permits. Our CPO also supports the Barrhead RCMP detachment when required and provides emergency response support to the Barrhead Regional Fire Service.

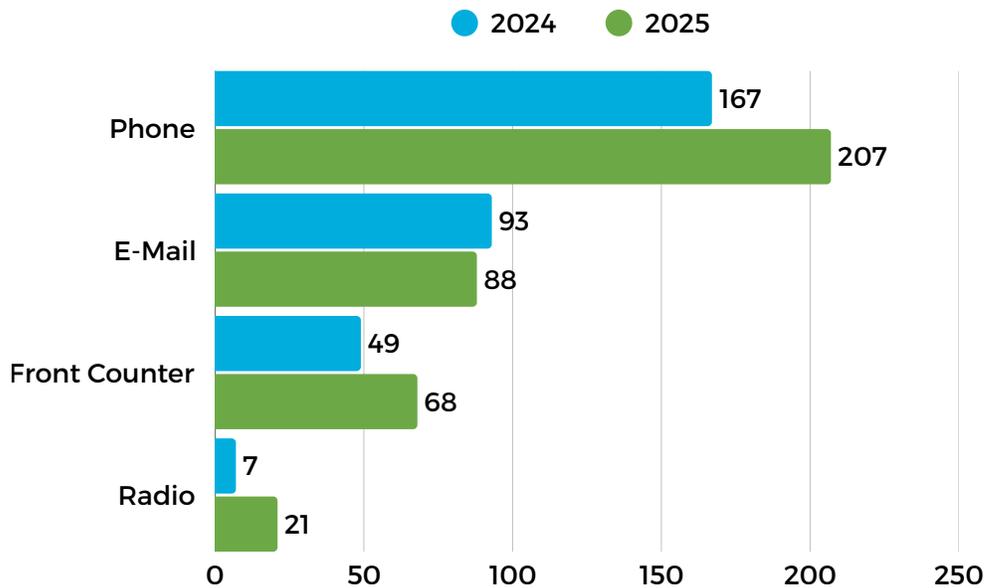
Our CPO works a variety of shifts to provide robust coverage throughout the winter and summer months. This includes day shifts, evening shifts, and weekend shifts. Patrol coverage changes throughout the year to address calls for service and community needs.

This report offers a snapshot of what our CPO has been doing this year and provides an update on key initiatives and priorities for the department moving forward into 2026.

2025 Department Statistics

Calls for Service

Through 2025, our department actioned 384 calls for service from the public and other agencies. This represents a 24% increase over 2024. Table below illustrates the methods in which these calls were received.



Our Peace Officer is authorized to enforce the following federal & provincial legislation:

- *Animal Protection Act*
- *Dangerous Dogs Act*
- *Environmental Protection & Enhancement Act*
- *Forest and Prairie Protection Act*
- *Fuel Tax Act*
- *Gaming, Liquor, and Cannabis Act*
- *Canada Shipping Act (Federal)*
- *Hwy Development & Protection Act*
- *Innkeepers Act*
- *Petty Trespass Act*
- *Tobacco, Smoking, Vaping Reduction Act*
- *Traffic Safety Act*
- *Trespass to Premises Act*
- *Dangerous Goods Transportation & Handling Act (Federal)*

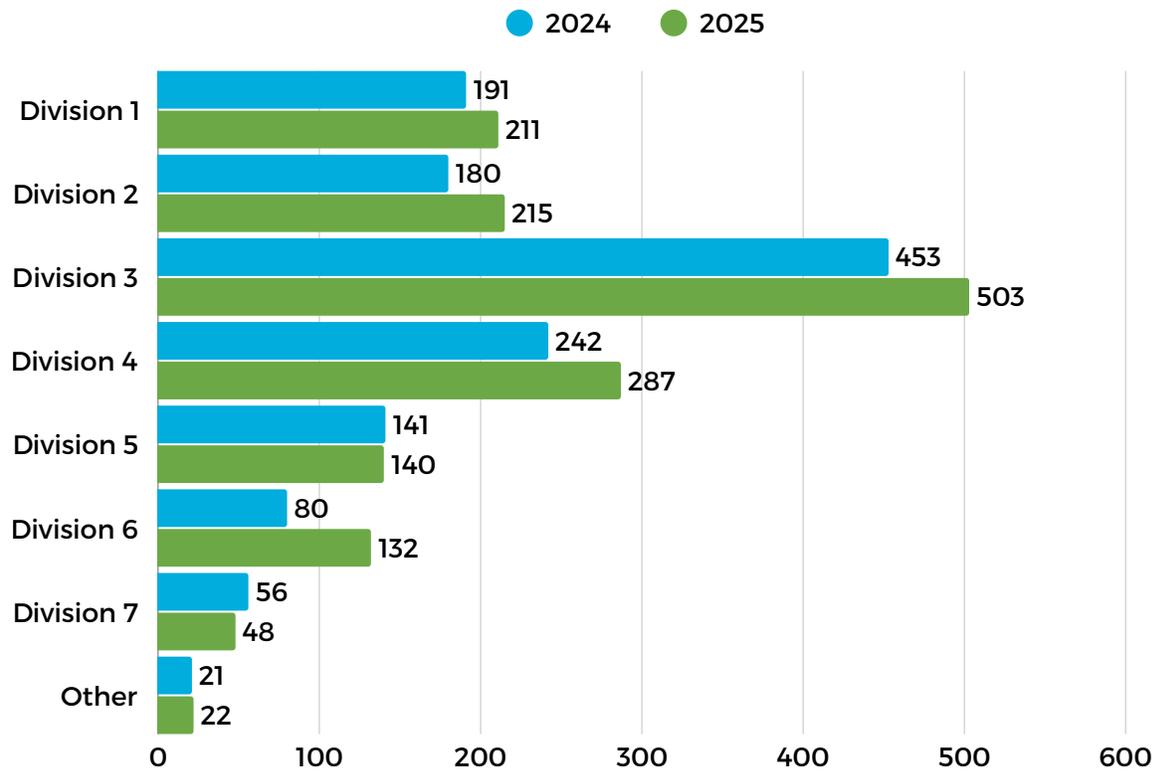
Our Peace Officer is also appointed to enforce all County of Barrhead municipal bylaws, including:

- Animal Control Bylaw
- Traffic Bylaw
- Public Reserves Bylaw
- Prevention & Control of Fires Bylaw
- Community Standards Bylaw
- Land Use Bylaw

2025 Department Statistics

Files by Division

Through 2025, our department generated 1,558 files. This represents a 14% increase over 2024. Graphic below illustrates the location of these files broken down by electoral division.



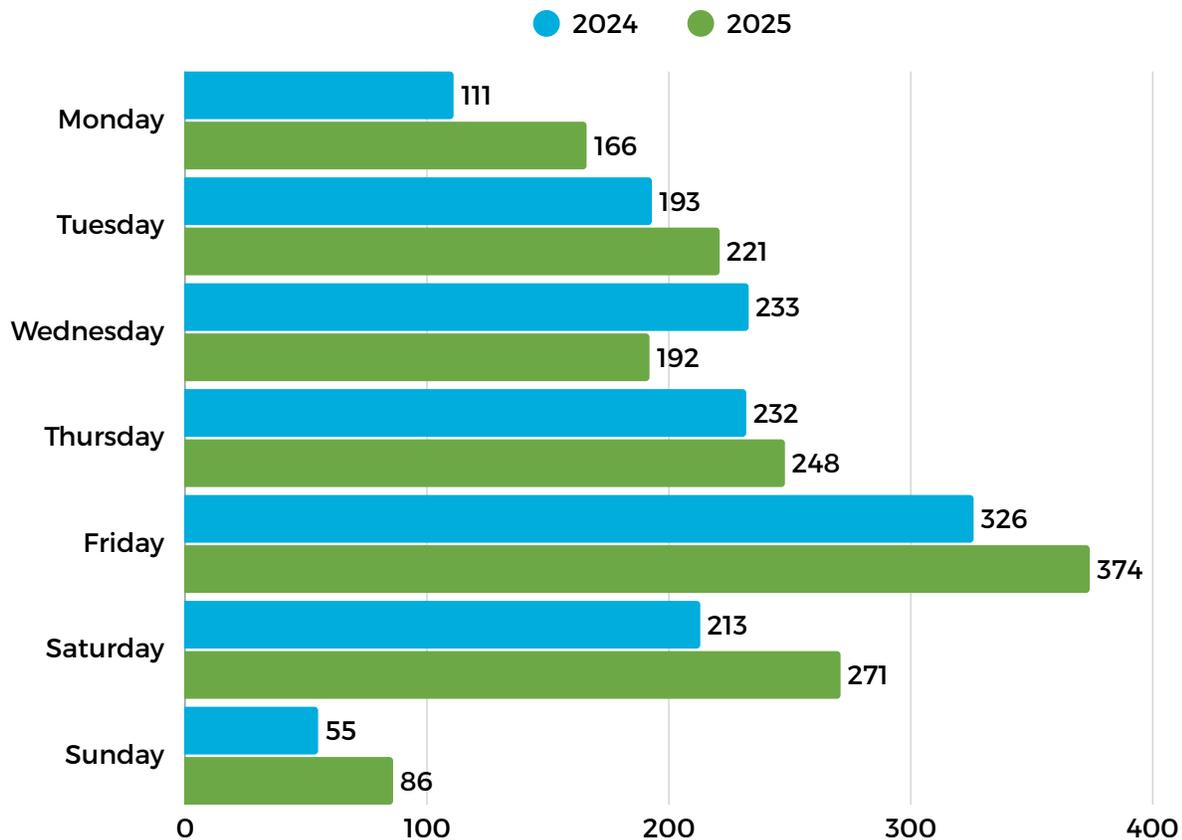
Our Peace Officer created 1,174 self-generated files while patrolling County roads across all divisions in the County. Of those self-generated files, 1,141 were the result of traffic stops. Higher concentration of files in Division 3 is largely attributed to the number of roads within Division 3 with higher traffic volumes, resulting in more traffic incidents being recorded.

Division 1 and Division 4 saw a significant number of files generated during the summer months due to the influx of seasonal residents to the Thunder Lake and Lac La Nonne areas. Division 6 saw a noticeable increase in files compared to 2024 as well, likely due to an increase in complaints regarding unsafe commercial vehicles in and around Holmes Crossing.

2025 Department Statistics

Files by Day of the Week

Graphic below illustrates the day of the week files were recorded.



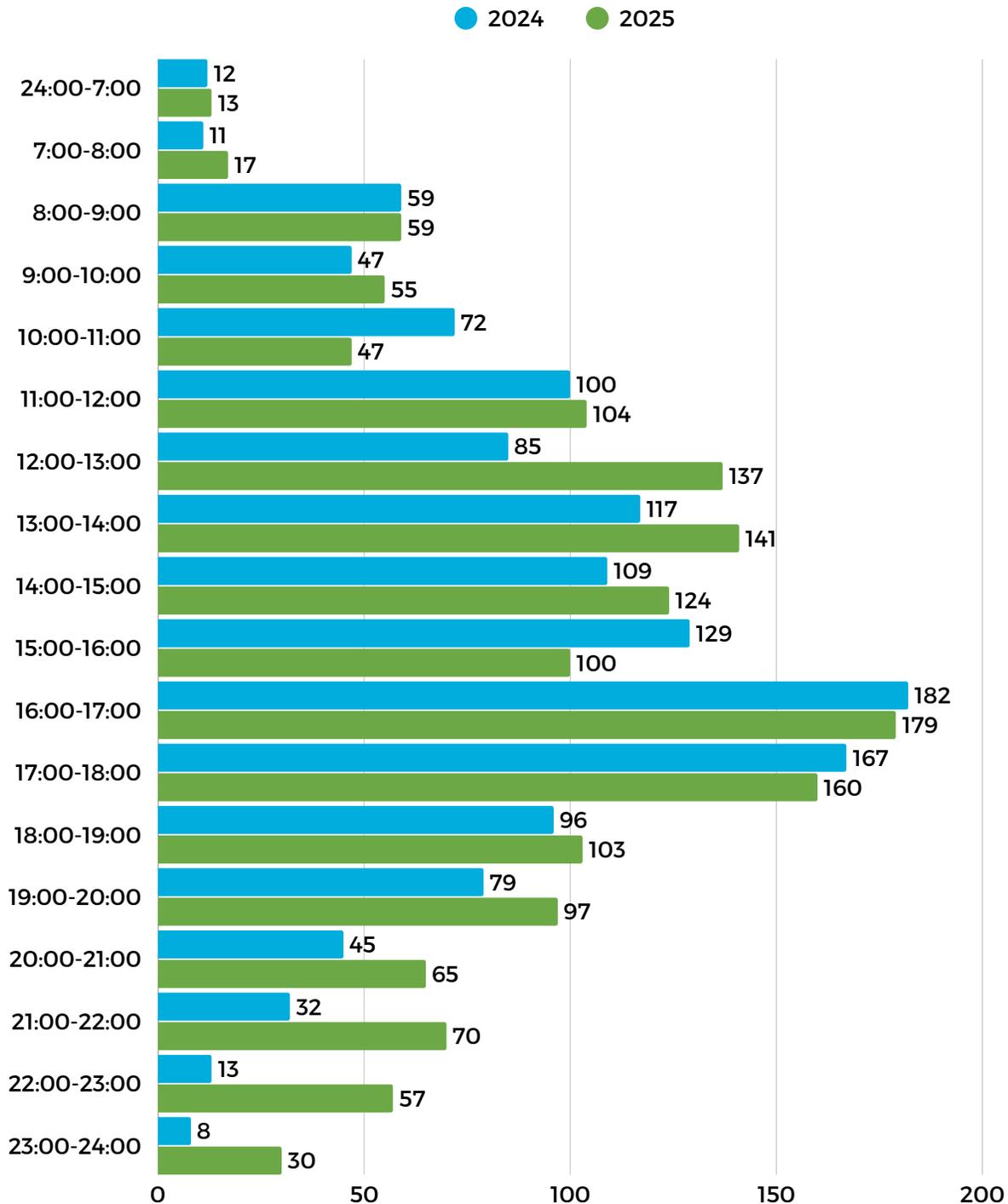
Thursday to Saturday are the busiest days of the week, particularly noticeable during the summer months as seasonal residents return and traffic increases throughout the County.

It is important to note that Sunday was not a regular day of work throughout 2025. A total of 8 shifts were worked on Sundays in 2025, amounting to a total of 70 hours. 2026 will see Sunday become a regular day of work by rotating in a 2nd Peace Officer and residents can expect to see a more consistent presence - particularly in the summer months.

2025 Department Statistics

Files by Time of Day

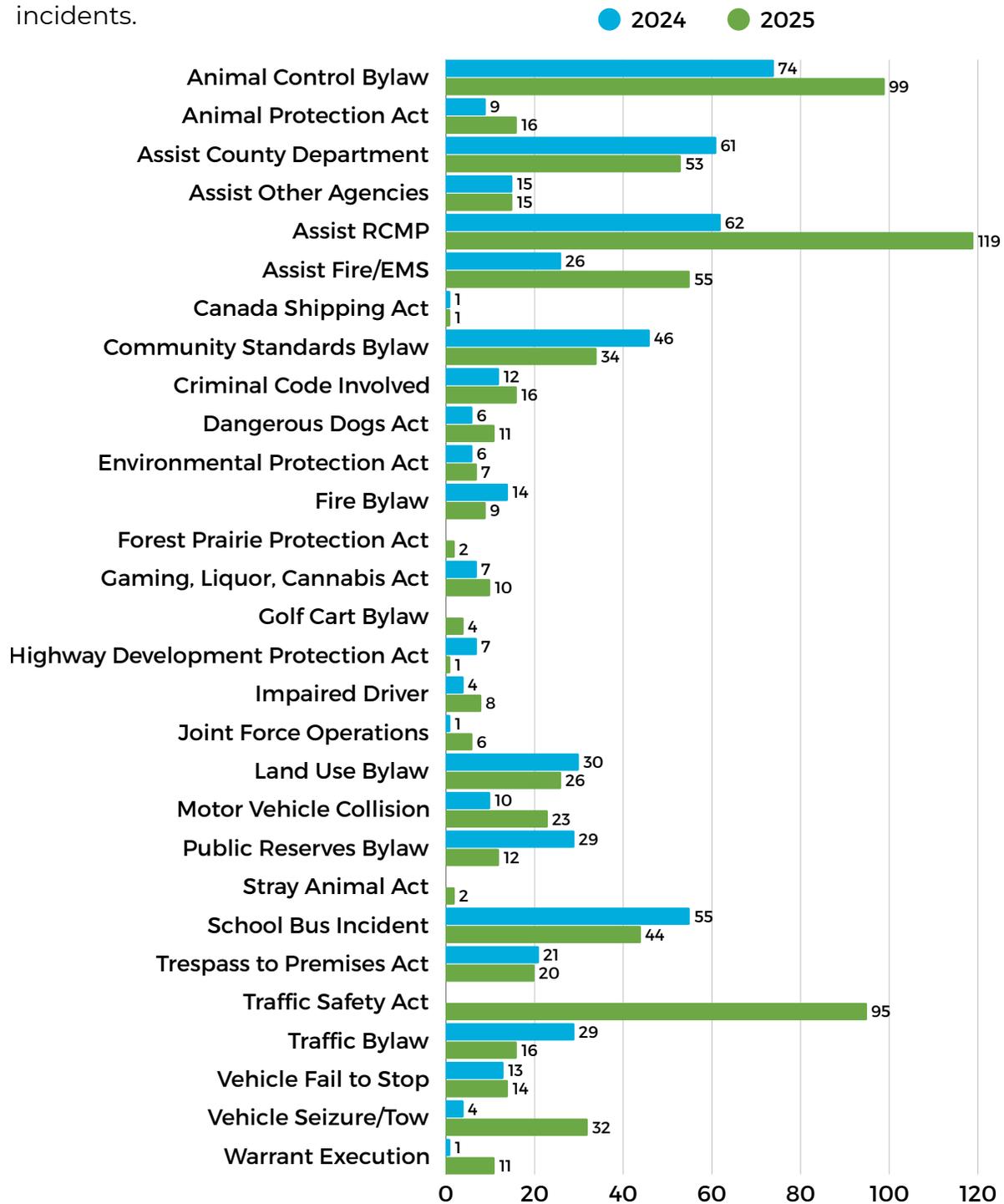
Graphic below illustrates the time of day incidents were recorded.



2025 Department Statistics

Files by Incident Type

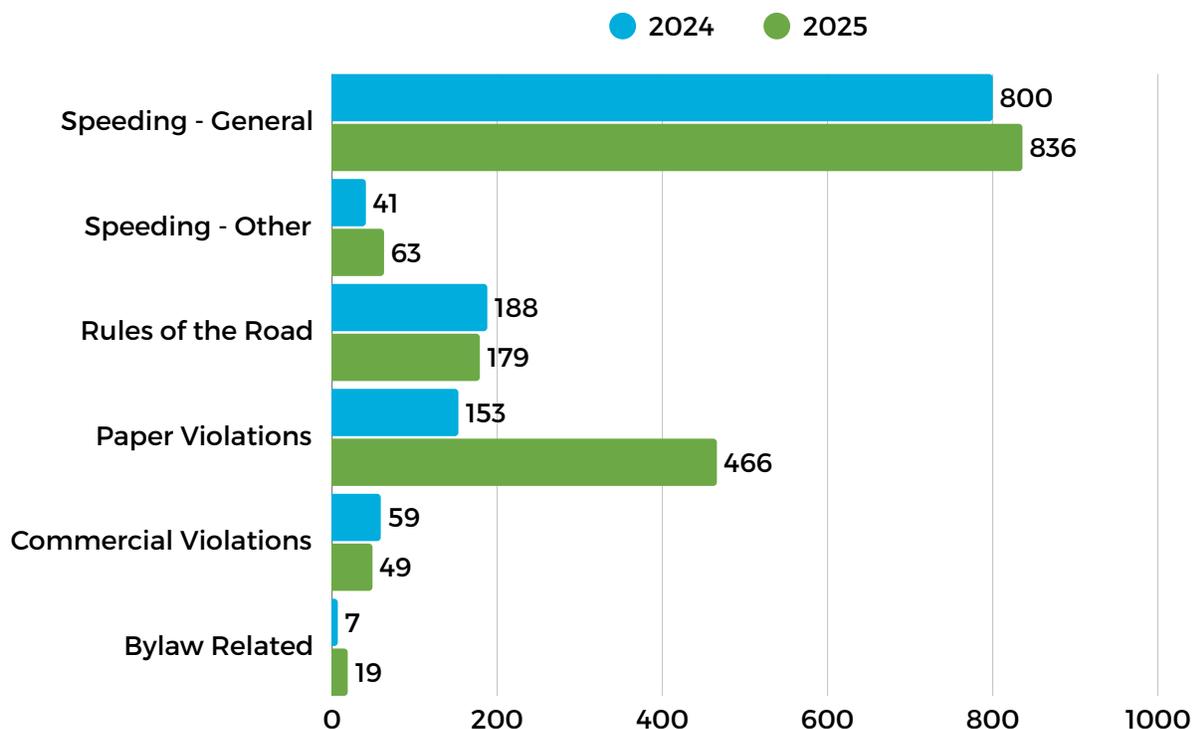
Through 2025, our department identified many different types of incidents requiring Peace Officer action. Graphic below illustrates a breakdown of the incidents.



Traffic Enforcement Statistics

Offence Classification

Graphic below illustrates the breakdown of offences which were identified through 2025. This includes charges **and** warnings.



Speeding - General: covers standard speeding offences.

Speeding - Other: covers speeding past emergency vehicles and speeding in construction/school zones.

Rules of the Road: covers offences related to the driving of vehicles on the road, such as stop signs, signal lights, and other driving related offences.

Paper Violations: covers offences related to vehicle documents such as insurance, registration and drivers licences.

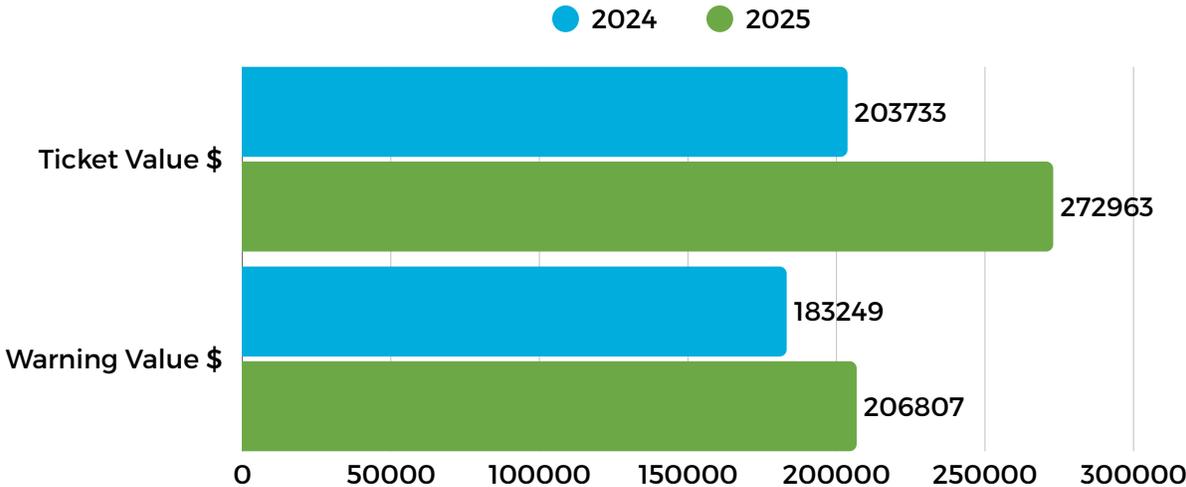
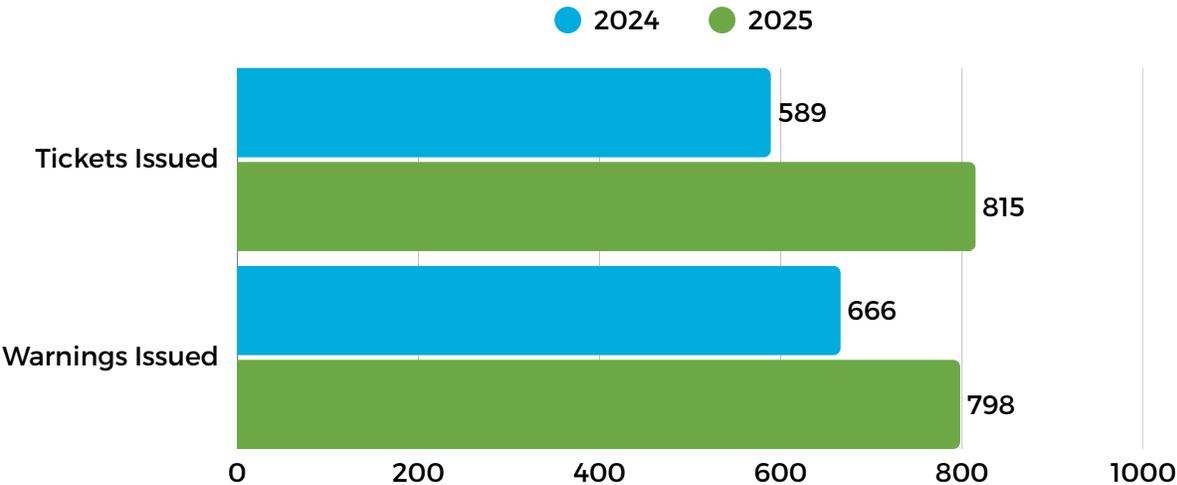
Commercial Violations: covers offences which involve commercial vehicles.

Bylaw Related: covers offences related to municipal bylaws.

Traffic Enforcement Statistics

Tickets vs Warnings

1st graphic below illustrates the breakdown of tickets vs. warnings. Warnings represent incidents which resulted in education as opposed to a fine being issued. 2nd graphic outlines the monetary value of each.



40%

OF ALL TICKET REVENUE IS KEPT BY THE PROVINCE. ONLY 60% IS KEPT BY THE COUNTY.

Traffic Safety Plan - 2023-2026

Implementation & Results

Work has occurred throughout 2025 to address the many concerns listed in the Traffic Safety Plan. A Traffic Safety Plan is a legislatively required document for a Peace Officer program that outlines priorities and guides how traffic enforcement is conducted. The Plan undergoes a comprehensive review every 3 years and includes input from stakeholders and must also receive an endorsement from the Barrhead RCMP detachment commander.

Our CPO has been targeting speeding, in general and in school zones. In addition, our CPO has continued to be responsible for addressing school bus “fly-bys” which has resulted in charges being laid to the registered owner of vehicles caught on video. School zone signage in the public and private Christian schools in Neerlandia was updated in the spring to ensure clarity for drivers. Advocacy work resulted in signage upgrades in the Dunstable school zone, including oversized signage and warning lamps.

Work continues to address load securement and commercial vehicle violations. 21 violations were recorded for insecure loads in the County. An additional 28 commercial violations were identified.

An updated Traffic Safety Plan was approved in December of 2025 covering 2026-2028. Work will focus on the new priorities contained within the Traffic Safety Plan as our department looks to 2026.



Infrastructure Protection & Commercial Vehicle Enforcement

Two of our department priorities are infrastructure protection and commercial vehicle enforcement. Protecting County infrastructure through enforcement of road bans and provincial weight restrictions ensures that our roads are protected against unnecessary wear and tear. This allows our roads to last longer and require less ongoing maintenance, resulting in a cost savings for taxpayers. Enforcing commercial vehicle legislation, such as proper cargo securement, is vital to ensuring our roads are safe for all motorists.

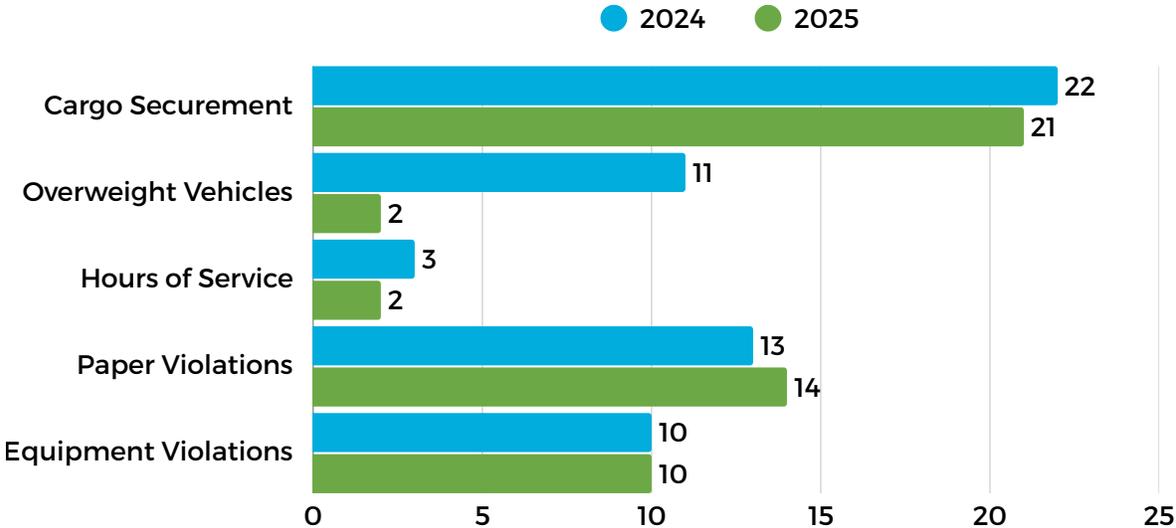
Our CPO identified 49 commercial violations this year. This included 2 overweight commercial vehicles, resulting in a total of \$11,166 in fines being issued. Graphic below details a breakdown of the commercial vehicle violations identified.



2025 saw a significant reduction in overweight vehicle violations (11 in 2024 compared to 2 in 2025).



This is largely due to a reduction in the number of log trucks using Range Road 40 to bypass the Town of Barrhead. In addition, due to an increase in other calls for service during peak road ban season, our CPO was unable to make proactive patrols to monitor road bans.



Notable Offences

Below is a snapshot of compiled offences which posed a serious risk to public safety and were thankfully intercepted by our Peace Officer. This list is not exhaustive and outlines the need for consistent presence throughout the County.

- A driver was observed travelling:
 - **139kph in a posted 80kph zone** on Township Road 615A.
 - **118kph in a posted 30kph school zone** on Highway 651.
 - **159kph in a posted 100kph zone** on Highway 18.
 - **158kph in a posted 100kph zone** on Highway 33.
 - **152kph in a posted 100kph zone** on Highway 651.
 - **144kph in a posted 80kph zone** on Township Road 594.
 - **190kph in a posted 90kph zone** on Township Road 594.
 - **154kph in a posted 100kph zone** on Highway 18.
 - **129kph in a posted 70kph zone** on Highway 33.
 - **113kph in a posted 30kph school zone** on Highway 651.
- Vehicle observed speeding on Township Road 594, resulting in a traffic stop. Driver determined to be a suspended driver and had a warrant for their arrest. Driver was arrested and charged. Vehicle was seized for 30 days as per the Suspended Driver Program.
- Vehicle observed failing to stop at a stop sign on Township Road 574, resulting in a traffic stop. Driver displayed signs of impairment, resulting in a 24-hour licence suspension, a vehicle seizure, and ticket being issued.
- Vehicle stopped due to expired registration, determined the driver had warrants for their arrest and was utilizing a licence plate for a different vehicle and without the owners consent. It was also determined the vehicle was uninsured. Vehicle was towed, and driver was arrested for their warrants and faced additional charges.
- Vehicle observed speeding on Highway 654, resulting in a traffic stop. Driver displayed signs of impairment, resulting in a 24-hour licence suspension and ticket being issued.

Community Engagement

Attending community events is an important part of the work our department does. Our CPO attended multiple events through the year, including:

- LEPA Fishing Derby
- LEPA Annual General Meeting
- Barrhead Streetfest
- Neerlandia Bike Rodeo
- Coffee with a Cop
- Annual Pumpkin Walk
- Cram-a-Cruiser Fundraiser
- Barrhead Polar Parade

If you'd like our CPO to attend an event, email us at cpo@countybarrhead.ab.ca.



Complaints Against a Peace Officer

A major component of the Alberta Peace Officer Program is accountability and responsibility. Professional handling of complaints regarding actions taken by Peace Officers has a direct impact on these values.

Peace Officers work within the statutory requirements outlined in the *Peace Officer Act* and associated regulations. In addition, Peace Officers are subject to the Public Security Peace Officer Program Policy & Procedure Manual, as well as various policies and procedures developed by the County of Barrhead. Peace Officers are also subject to various expectations within the *Criminal Code of Canada* and can be held accountable for breaching any of the aforementioned legislation and policy.

A complaint against a Peace Officer must be made in writing to the Authorized Employer. The employer is required to deal with the complaint in accordance with the *Peace Officer Act*. If an employer learns of a complaint, code of conduct violation, policy violation, or a serious/sensitive incident pertaining to a Peace Officer without a direct complaint, the employer is still required to deal with the matter in accordance with the *Peace Officer Act*. The only exception to this would be Human Resource specific matters.

All complaints regardless of the findings are submitted to the province through a formal process under the Public Security Peace Officer Program

Table below outlines the type of complaint received, as well as the disposition of a complaint.

Complaints Against a Peace Officer			
Complaint Type	2024	2025	Disposition
Formal Complaint - Employer Initiated	0	0	Not applicable.
Formal Complaint - Public Complaint	0	1	Unfounded.

Conclusion

A Look Forward to 2026

As 2026 begins, our department will continue to focus on providing reliable and professional service to the residents and visitors of the County.

2025 was a busy year for our department with a marked increase in calls for service and a diverse range of issues being identified across the County. 2026 will see another Peace Officer join the department, increasing our ability to respond to calls for service in a timely manner.

Interagency training will continue to take place between our CPOs and the Barrhead Regional Fire Service (BRFS) to ensure seamless integration when responding to emergencies. While our CPO is not an emergency service, they do provide emergency assistance to the BRFS when the CPO is requested or is geographically closer to an emergency call. This allows for a faster response to emergencies where seconds matter.

2025 marked the 1st full calendar year with an operational Peace Officer for the County and provided an opportunity to identify areas for growth and improvement. 2026 will prove to be an important year for our department as we increase staffing to continue to implement our Traffic Safety Plan, address calls for service and keep our community safe.

If you'd like to lodge a complaint or contact our department, our 24/7 complaint line number is 780-284-9757.





Public Works Director of Infrastructure Report February 17, 2026

L

Graders

- Graders are carrying out ice control by scratching roads with Sandvik blades. Above zero daytime conditions and freezing nighttime conditions make for challenges as scratched roads melt and re-freeze back into a slippery road surface.

Sanding Trucks

- Trucks have been sanding/salting highways, hamlets, subdivisions, oiled roads, and airport.

Brushing

- Mulching operations have started on Range Road 23 in preparation for the summer shoulder pull project.
- All winter burning of brush piles has been completed.

2026 Construction Projects

- Meetings are taking place with landowners regarding upcoming construction projects for the purpose of obtaining backslope and borrow agreements.

Shop

- Overhead Door has been installed for sand/salt building and project is now complete.
- Pre-construction season repairs and maintenance is being carried out on the heavy equipment fleet.
- Repairs are being carried out on the Landfill's Caterpillar 816 compactor
- All other repairs and maintenance as required.

Utilities

- Water meter registers were replaced in the Neerlandia Co-op and Neerlandia Public Christian School. This was due to the expiry of the register battery pack. Process involves disassembly, replacement, and re-programming.
- A scoping meeting took place with Associated Engineering to review the new Provincial de-sludging requirements.
- All other testing and monitoring are being carried out as per normal operations.



COUNCILLOR REPORT

TO: COUNCIL

RE: COUNCILLOR REPORT – COUNCILLOR CRISLER, DIVISION 2

DATE: February 3-17, 2026

COUNCIL APPOINTED COMMITTEES/ACTIVITIES:

Barrhead Regional Airport Committee

-

Athabasca Watershed Council

- Got the Water Quality in the Water Basin Report for Councillor Chapman.

Barrhead Regional Crime Coalition

- Talked about the Security Technology Workshop.
- Admin. to lead on Strategic Focus Discussion.
- Bring in training workshop on video surveillance. Martijn Terlouw 780-305-6408
- Meet up with Westlock Security people to discuss how they work.
- Next meeting March 5/26 1100-1200

Barrhead District Seed Cleaning Co-op Committee

- Making a bid to buy a skid steer for working around the plant.
- Looking at bringing in a Seed Treating Mobile Plant for this spring.

Pembina River District 3 Meeting

- Brownlee LLP – Endeavours to Assist for Development.
- Fortis Alberta presentation.
- AAFCs closure of Lacombe Research Facility.
- RMA already working on this closure.
- Working jointly
- We should also contact our MP to get him as many letters as possible.

VOLUNTEER ACTIVITIES/EVENTS:

-

OTHER:



COUNCILLOR REPORT

TO: COUNCIL

RE: COUNCILLOR REPORT – COUNCILLOR PREUGSCHAS, DIVISION 6

DATE: February 3-17, 2026

ACTIVITIES:

Agriculture Service Board:

- ASB meeting – developing our Business Plan
- ALUS report
- Farm Family award – attended in Edmonton
- Agritourism discussion
- Farm Days at School discussion

Economic Development Committee:

Museum:

- Meeting – looking for students for the summer.
- Need for higher community profile.
- Need for strategic plan.

Barrhead Attraction and Retention Committee (ARC):

- New doctor urgently requires a house to rent.

FCSS:

Twinning Committee:

Policy Committee:

VOLUNTEER ACTIVITIES/OTHER:

- Attended Tourism Advocacy Summit in Edmonton. Made lots of new connections. Including developing of Agritourism, data center development connections.

February 4, 2026

Chair Jean Loitz
Barrhead & District FCSS Society
5103-51 Street, Barrhead, AB. T7N 1A5

Via Email: glloit44@gmail.com

Subject: Response to proposed reduction of elected representatives on the Barrhead & District FCSS Society Board

Dear Chair and Members of the Board,

On behalf of Council for the Town of Barrhead, I am writing to formally express Council's concerns regarding the recent discussion about reducing municipal council representation on the Barrhead and District Family and Community Support Services Society Board.

Council values the significant role the Society plays in delivering FCSS programs across the region and remains committed to a collaborative and respectful partnership. At the same time, Council believes it is important to clearly articulate the Town's responsibilities and interests as they relate to FCSS governance.

Under the *Family and Community Support Services Act*, municipalities are the entities authorized to establish, administer, and operate FCSS programs and to enter into agreements with the province for funding. In accordance with this legislative framework, the Town of Barrhead is the signatory to the Provincial FCSS Funding Agreement and is the body directly accountable to the Government of Alberta for compliance with all statutory, financial, and reporting requirements under that agreement.

In addition to receiving and administering provincial FCSS funding, the Town is also required to provide the municipal financial contribution toward FCSS services and to ensure that all funds, both provincial and municipal, are expended in accordance with applicable legislation, regulations, and funding conditions. These obligations give rise to clear fiduciary and accountability responsibilities for Council with respect to the oversight of FCSS programming and governance.

The existing governance model, which provides for two representatives from the Town of Barrhead and two representatives from Barrhead County on the Board, reflects this accountability structure. It ensures that the municipalities that receive, administer, and contribute public funds have sufficient representation to understand, inform, and participate in decisions that directly affect their legal and financial responsibilities.

Council is concerned that reducing municipal representation to a single representative per municipality would significantly limit the ability of the Town and County to fulfill these responsibilities effectively. In particular:

- The Town remains directly accountable to the Province for FCSS delivery, regardless of whether services are administered through the Society.
- Meaningful municipal representation supports transparency, informed decision-making, and alignment between Board decisions and municipal obligations under the FCSS Act and funding agreements.
- Elected councillors provide an important and legitimate public accountability mechanism, bringing perspectives grounded in their statutory duties and accountability to residents and taxpayers.
- Having two representatives from each municipality provides broader perspective and continuity, recognizing that individual councillors may hold differing views and that no single member can reasonably represent the full range of municipal considerations.

Council wishes to emphasize that differing perspectives at the Board table are not a weakness of the governance model but a strength. Open dialogue between public members and municipal representatives supports sound governance and helps ensure the long-term sustainability of the partnership between the Society, the Town, and the County.

For these reasons, Council does not support a reduction in municipal representation on the FCSS Board. Council believes the current composition appropriately balances community input with the statutory and fiduciary responsibilities borne by the participating municipalities.

Council looks forward to continued, respectful discussion and collaboration with the Board and remains committed to the shared goal of delivering effective, accountable, and responsive FCSS services to residents across the region.

Sincerely,



Ty Assaf
Mayor
Town of Barrhead

Cc: Savannah Belyk – Exec. Director FCSS
Barrhead & District FCSS Society Board Members
Barrhead County Council & CAO

Data Centres and Power Plants: Municipal Ramifications

Presented by:



Richard Jones
Counsel, Calgary
(Moderator)



Alifeyah Gulamhusein
Partner, Edmonton



Greg Plester
Partner, Edmonton



Keegan Rutherford
Partner, Edmonton



Brendan Dzioba
Associate, Calgary



Agenda

- Alberta Utilities Commission Process and Jurisdiction Issues (Brendan Dzioba)
- Land Use Bylaw Pointers (Alifeyah Gulamhusein)
- Water and Wastewater Ramifications (Keegan Rutherford)
- Status of Tax Assessment (Greg Plester)
- Summary - Municipal Impacts (Richard Jones)

Background on Data Centres

Alberta's AI Data Centre Strategy

Powering the future of artificial intelligence



Alberta

Canada

Alberta
Government

Memorandum of Understanding

between the

Government of Canada
and the
Government of Alberta

Agreement to strengthen energy collaboration and build a stronger, more competitive, and more sustainable economy

November 27, 2025
Calgary, Alberta

Government of Canada
The Right Honourable Mark Carney
Prime Minister of Canada

Protocole d'accord

entre le

Gouvernement du Canada
et le
Gouvernement de l'Alberta

Accord visant à renforcer la collaboration dans le domaine de l'énergie et à bâtir une économie plus forte, plus concurrentielle et plus durable

Le 27 novembre 2025
Calgary, Alberta

Gouvernement du Canada
Le très honorable Mark Carney
Premier ministre du Canada

Government of Alberta
The Honourable Danielle Smith
Premier of Alberta

Gouvernement de l'Alberta
L'honorable Danielle Smith
Première ministre de l'Alberta

*For Alberta, the English version of this memorandum of understanding is authoritative.

*Pour l'Alberta, la version anglaise du présent protocole d'accord fait foi.

2025 Bill 8

Second Session, 31st Legislature, 4 Charles III

THE LEGISLATIVE ASSEMBLY OF ALBERTA

BILL 8

**UTILITIES STATUTES
AMENDMENT ACT, 2025**

THE MINISTER OF AFFORDABILITY AND UTILITIES

First Reading

Second Reading

Committee of the Whole

Third Reading

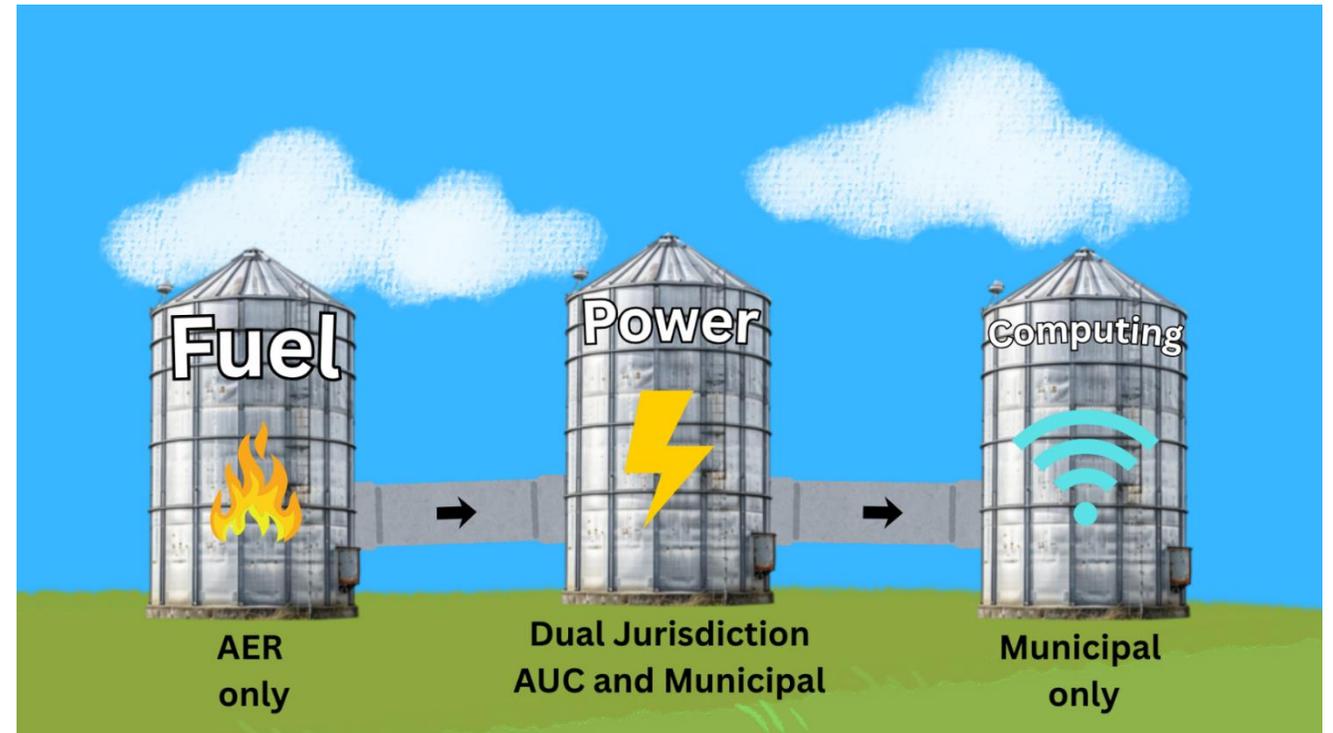
Royal Assent

Data Centres

Overview: Jurisdiction

Data Centres – Three Components

1. Fuel Source
2. Power Plant
3. Data Processing Centre



#1 Fuel Source



- Fuel Source: Energy to Create Power
- If a well/pipeline is fuel source – exclusive jurisdiction of AER (*Oil and Gas Conservation Act*)
- Municipality has no authority for well, battery or pipeline (*MGA s 618(1)*)

#1 Fuel Source



- TAKEAWAY – the AER has sole authority over this component but no other component. Reclamation security for a well (fuel component) is **not** reclamation security for the other 2 components: *Mojek Resources Inc. (MD of Fairview No. 136); AUC Decision 27527-D01-2023*

#2 Power Plant



- Component: generates electricity
- The Province and municipalities have dual jurisdiction over power plants.
- Proponents need both approval from:
 - The Alberta Utilities Commission; and
 - The Municipality



#2 Power Plant



- 2024 ABLPRT 45 (Clearwater County) – a power plant requires a municipal development permit; therefore, on appeal to the LPRT, the LPRT addresses the development permit terms, subject to provisions of MGA s 619 which prescribe paramountcy of the AUC approval

#2 Power Plant



MGA s 619:

- An approval granted by the AUC **prevails** over any statutory plan, land use bylaw, subdivision or development decision by a subdivision or development authority, a SDAB, or the LPRT ...

#2 Power Plant



MGA s 619:

- When an application is received by a municipality for planning approval and the application is consistent with an approval granted by the ... AUC, **the municipality must approve the application to the extent that it complies with the approval.**

#2 Power Plant



- AUC approval requirements differ depending on the generating capacity:
 - > 10 MW – AUC approval required
 - Equal to or greater than one MW, but less than 10 MW – Owner submits standard application form
 - Less than 1 MW – exempt from Rule 007

Aside: AUC Engagement Opportunity for renewable projects

- AUC proceeding with further engagement regarding setback standards for renewable projects
- Engagement to occur over the first half of 2026, aiming to have standard setbacks in place by Summer 2026
- Primary contact for this - Kim Macnab, Director of Facilities with the AUC - kim.macnab@auc.ab.ca

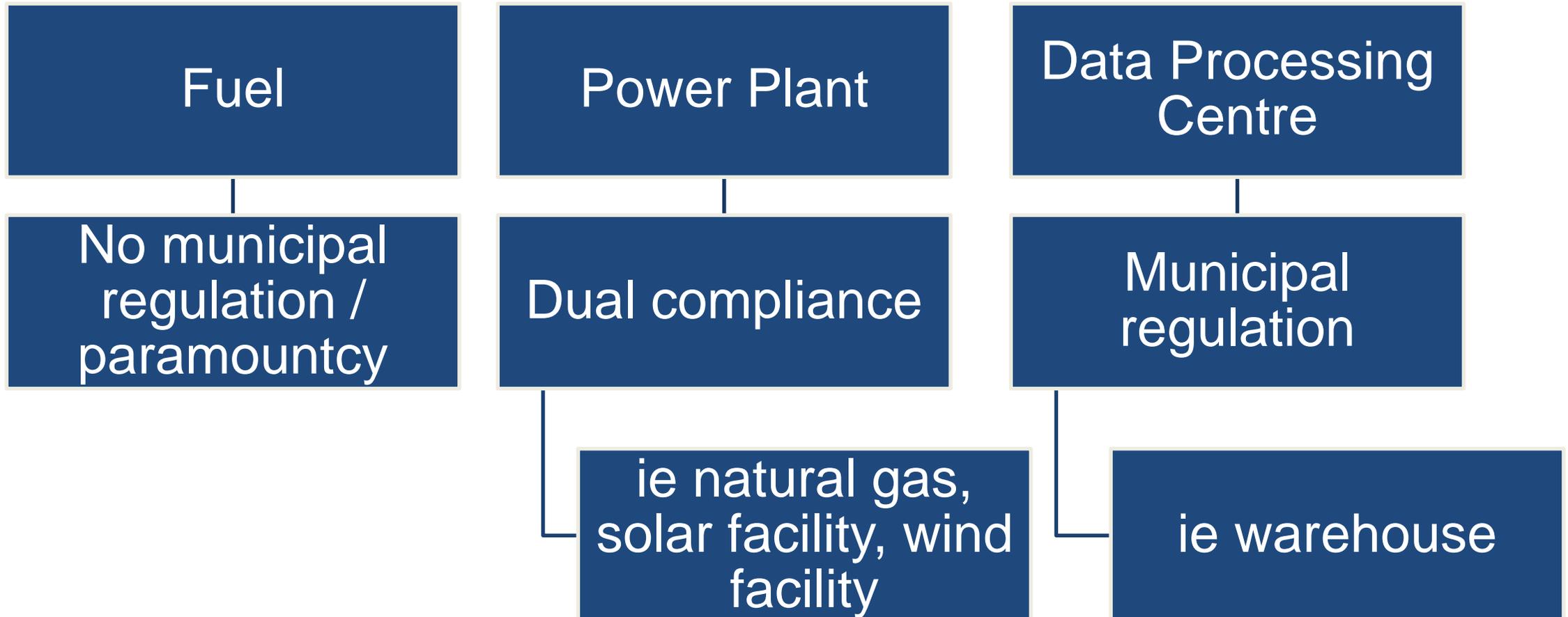
#3 Data Processing Centre



- Exclusive municipal jurisdiction



Role of Municipalities



Role of Municipalities



Municipal Regulatory Tools

- MGA
- Statutory Plans
- Land Use Bylaws (LUBs)
- Permits and Conditions
- Enforcement

Role of Municipalities



Statutory Plans

- Ensure plans are current and consistent
- Support policies with appropriate info/studies
 - Setbacks are easier to impose or defend if grounded in appropriate studies
- Draft in future oriented language outlining vision
- Avoid mandatory language

Role of Municipalities



LUB

- Ensure LUB is consistent with Statutory Plans
- Keep LUB current

Role of Municipalities



LUB - Definitions

- Align terms with legislation
 - Increases clarity
 - Can rely on judicial consideration
- Ensure Uses are well-defined
 - Differentiate between small/personal use & large commercial projects
- Ensure internal and external consistency

Role of Municipalities



LUB - Fees

- Differential fees – fees should reflect workload required to assess applications
- Expert fees – when an expert is required to assess an application, their fees should be recoverable by municipality

Role of Municipalities



LUB - Other

- Require appropriate information as part of application
- Impose appropriate conditions
- Consider different Uses – warehouse vs power plant

Role of Municipalities



Other Planning Considerations

- Impact on infrastructure (roads)
- Impact on utilities (water, power)
- Emergency response
- Grading and drainage
- Land classification/preservation

Role of Municipalities



Process - AUC First over DP First

- AUC decides (power/electricity)
- AUC may consider environmental impacts, wildlife impacts, property value, noise, visual impacts, land use & economic benefit
- If AUC does not address a planning matter, municipality can address it

Role of Municipalities



Plan Ahead

- Start process of reviewing and amending plans and LUB now
 - Get appropriate studies/reports to support positions
- Engage with the public and the developer
- Participate in AUC process

Water and Wastewater



Overview

- Significant cooling requirements & water demands
- Implications for municipal water & wastewater utilities
- Key considerations:
 1. Capacity
 2. Utility terms of service
 3. Utility rates and charges

Water and Wastewater



1. Capacity

- What is the expected demand for water?
- Must consider:
 1. Capacity of municipal utility infrastructure
 2. Capacity under water licences
 3. Capacity restrictions imposed by third parties, if any
e.g. Commissions or other municipalities that supply water to, or receive wastewater from, the municipality

Water and Wastewater



2. Utility Terms of Service

- Updates to water & wastewater bylaws may be required
- Possible new & unique service requirements, e.g.:
 1. Process water vs. potable water
 2. Wastewater – consider need for requirements related to:
 - Discharge temperature
 - Flow monitoring/equalization
 - Prohibited and restricted substances
 - Testing, pre-treatment and/or recycling

Water and Wastewater



3. Utility Rates and Charges

- Be careful about preferential utility rates
- Rates can be successfully challenged at the AUC if they:
 1. do not conform to the municipality's rate structure;
 2. have been improperly imposed; or
 3. are discriminatory (MGA, s.43).
- AUC may vary, adjust or disallow such rates and charges (Refunds may be ordered)

Water and Wastewater



3. Utility Rates, continued

- No one-size-fits-all approach
- Key takeaways:
 1. Rates **MUST** be established by bylaw, NOT policy or resolution
 2. The rate structure must be clear:
Are rate classes, and the differences between them, clearly defined?
Is it clear which rates apply to which customers?

Water and Wastewater



3. Utility Rates, continued

- Key takeaways - discriminatory rates:
 1. Discrimination can be found where:
 1. different rates are imposed where no reasonable distinction can be found, or
 2. the same rates are imposed upon customers where differences between them would justify different treatment
 2. Different rates can be charged to different types of customers, but there must be a reasonable distinction, and a rationale or logic, that justifies the different treatment

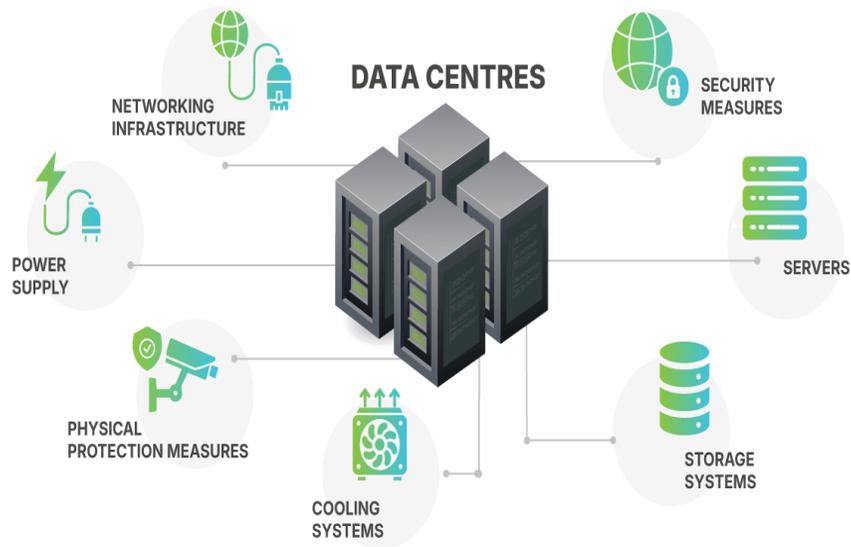
Water and Wastewater



3. Utility Rate and Charges, continued

- Practical takeaways - data centres
 1. Reduced rates to reward or incentivize data centre development are likely not permitted
 2. Rates differences should have a rational justification based on meaningful differences in service or cost of service
 3. Consider engaging utility rate experts and legal counsel

Assessment and Taxation

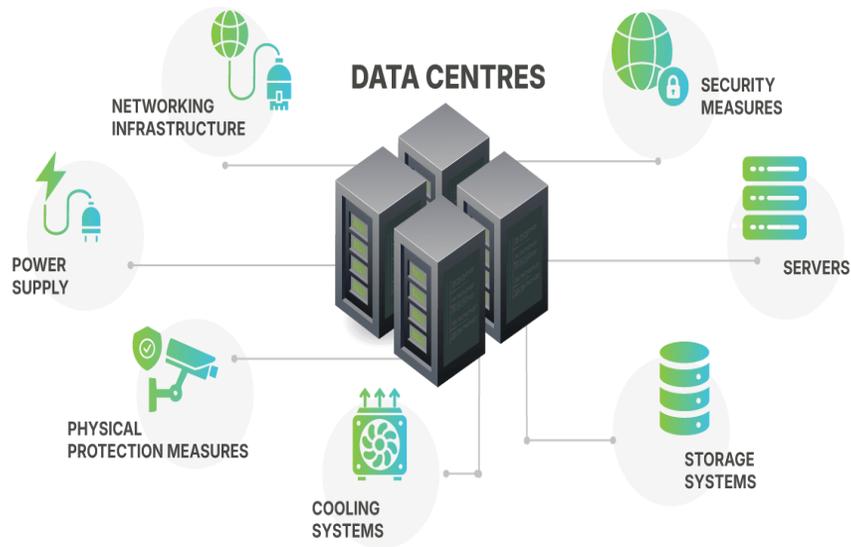


Assessment of Machinery and Equipment

- In Alberta, M&E is subject to assessment and taxation
- “machinery and equipment” means, ...materials, devices, fittings, installations, appliances, apparatus and tanks, ...that forms an integral part of an operational unit intended for or used in ... (ii) processing ... or, (vi) an electric power system
- Generally understood to exclude computer processors

Assessment and Taxation

Application to Data Centres



- No longer any ambiguity
 1. Recent amendments to the *Matters Relating to Assessment and Taxation Regulation*
 2. “‘machinery and equipment’ does not include computing equipment, including computing equipment used in a data centre.” (ss 2(2.2))

Assessment and Taxation

Implications for the Assessment of Data Centres

- Majority of expense of construction is for the acquisition and installation of computer processors
- Alberta's Data Centre Levy – 2% as of December 31, 2026
- What *is* assessable?
 1. Land
 2. Improvements (eg. buildings and fixtures)
 3. Electrical generation



QUESTIONS?

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