

1.0 CALL TO ORDER

2.0 APPROVAL OF AGENDA

3.0 MINUTES

3.1 REGULAR MEETING HELD MAY 20, 2025

[Schedule A](#)

4.0 ACTION ITEMS:

4.1 BARRHEAD GOLF & RECREATION AREA SOCIETY COMMUNITY GRANT – FINAL REPORT

Administration recommends that Council receives for information the final report from Barrhead Golf & Recreation Area Society as a grant recipient of \$2,500 under the Community Grants Policy.

[Schedule B](#)

4.2 SET DATE, TIME & PLACE FOR 2025 PUBLIC AUCTION (TAX SALE)

Administration recommends that Council declares that the public auction, pursuant to MGA s. 418(1), be held Wednesday, December 3, 2025, commencing at 2:00 p.m. in the Council Chambers of the County of Barrhead Administration Office, and further that the CAO for the County of Barrhead act as the auctioneer.

[Schedule C](#)

4.3 CANCEL FINANCE CHARGE

Administration recommends that:

- Council cancel finance charges in the amount of \$693.65 plus any accrued interest thereon.
- Council direct the Policy Committee to review Policy FN-004 Collection of Accounts Receivable as discussed.

[Schedule D](#)

4.4 CANCEL 75% OF 2025 TAXES – ALBERTA MUNICIPAL AFFAIRS & ALBERTA ENVIRONMENT AND PARKS

Administration recommends that Council cancel property taxes in the amount of \$7,464.70, owed by Government of Alberta, in the name of Alberta Municipal Affairs and Alberta Environment & Parks.

[Schedule E](#)

4.5 2024 ANNUAL REPORT

Administration recommends that Council approves the 2024 Annual Report as presented.

[Schedule F](#)

4.6 2026 BUDGET SCHEDULE

Administration recommends that Council approves the 2026 Budget Schedule as presented.

[Schedule G](#)

4.7 IN-CAMERA

4.7.1 EXTERNAL COMMITTEE CONCERNS – FOIPP Sec. 17 Personal Information

5.0 REPORTS

5.1 COUNTY MANAGER REPORT

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

- Resolution Tracking List

[Schedule H](#)

- AAIP Rural Renewal Stream – May 2025 Stat Report

[Schedule I](#)

5.2 PUBLIC WORKS REPORT

(9:45 a.m.)

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

[Schedule J](#)

5.3 COUNCILLOR REPORTS

6.0 INFORMATION ITEMS

6.1 Yellowhead Regional Library 2024 Annual Report

[Schedule K](#)

6.2 Minutes

6.2.1 BDSHA Meeting Minutes – February 27, 2025

[Schedule L](#)

6.2.2 BDSHA Meeting Minutes – April 24, 2025

[Schedule M](#)

6.2.3 Misty Ridge Ski Hill Meeting Minutes – April 16, 2025

[Schedule N](#)

7.0 DELEGATIONS

7.1 11:30 a.m. Fire Chief Hove – BFRS – Quarterly Report

[Schedule O](#)

8.0 ADJOURNMENT

REGULAR MEETING OF COUNCIL - HELD MAY 20, 2025

Regular Meeting of the Council of the County of Barrhead No. 11 held May 20, 2025, was called to order by Reeve Drozd at 9:00 a.m.

PRESENT

Reeve Doug Drozd
Deputy Reeve Marvin Schatz
Councillor Ron Kleinfeldt
Councillor Bill Lane
Councillor Paul Properzi
Councillor Walter Preugschas
Councillor Jared Stoik

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

STAFF

Debbie Oyarzun, County Manager	Ken Hove, Director of Infrastructure
Pam Dodds, Executive Assistant	Tamara Molzahn, Director of Corporate
Dawn Fedorovich, Director of Rural Development	Services
Don Medcke, Agricultural Fieldman	Layne Mullen, Development Officer
	Tara Troock, Development Clerk

ATTENDEES

Michelle Jones – Executive Director CFYE
Barry Kerton - Town and Country Newspaper

RECESS

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

Reeve Drozd reconvened the meeting at 9:23 a.m.

APPROVAL OF AGENDA

2025-143 Moved by Councillor Lane that the agenda be approved as presented.
Carried Unanimously.

MINUTES OF REGULAR MEETING HELD MAY 6, 2025

2025-144 Moved by Councillor Preugschas that the minutes of the Regular Meeting of Council held May 6, 2025, be approved as circulated.
Carried Unanimously.

**SUBDIVISION APPLICATION – MUNICIPAL PLANNING FILE 25-SUB-039
SE 24-61-5-W5 (COLE)**

2025-145 Moved by Councillor Preugschas that Council approve subdivision application 25-SUB-039 to create a 3.32 ha (8.20 ac) Country Residential Lot out of SE 24-61-5-W5, and further that the approval is subject to the following conditions:

1. That prior to endorsement of an instrument affecting this plan, the grain bins closest to the northern boundary of the proposed lot, within the proposed lot and within the remainder, are moved to meet the required setbacks or removed.
2. That prior to endorsement of an instrument affecting this plan, the registered owner and/or developer enter into a development agreement with the County of Barrhead No. 11 pursuant to Section 655 of the Municipal Government Act, as amended, which development agreement shall include provision that the County will acquire a 17-foot wide future road widening on the eastern boundary of the quarter section. The County's interest will be registered by caveat on title. The caveat will remain on title until such time as the road is widened.
3. That prior to endorsement of an instrument affecting this plan, approaches, including culverts and crossings to the residual of the land, be provided at the owner's and/or

developer's expense and to the specifications and satisfaction of the County of Barrhead No. 11.

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

Carried Unanimously.

Layne Mullen and Tara Troock departed the meeting at 9:36 a.m.

Don Medcke joined the meeting at 9:37 a.m.

APPOINTMENT OF 2025 WEED & PEST INSPECTORS

- 2025-146 Moved by Councillor Lane that Council appoint Chelsea Jaeger, Assistant Agricultural Fieldman, as the County of Barrhead Weed Inspector under the *Weed Control Act* and Pest Inspector under the *Agricultural Pest Act* for 2025.

Carried Unanimously.

- 2025-147 Moved by Councillor Properzi that Council appoint Jayleana Baron, Agriculture Seasonal staff, as the County of Barrhead Weed Inspector under the *Weed Control Act* and Pest Inspector under the *Agricultural Pest Act* for 2025.

Carried Unanimously.

Councillor Stoik left the meeting at 10:00 a.m.

ASB BUSINESS PLAN STATUS REPORT

- 2025-148 Moved by Councillor Properzi that Council accepts the Status Report for the 2024 ASB Business Plan for information as recommended by the ASB.

Carried 6-0.

Don Medcke departed the meeting at 10:10 a.m.

Councillor Stoik rejoined the meeting at 10:10 a.m.

RECESS

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

Reeve Drozd reconvened the meeting at 10:20 a.m.

Tamara Molzahn joined the meeting at 10:20 a.m.

REGULAR MEETING OF COUNCIL - HELD MAY 20, 2025

BYLAW 5-2025 – RATES & FEES BYLAW

2025-149 Moved by Deputy Reeve Schatz that Council gives 1st reading to Bylaw 5-2025 – Rates & Fees Bylaw.

Carried Unanimously.

2025-150 Moved by Councillor Properzi that Council gives 2nd reading to Bylaw 5-2025.

Carried Unanimously.

2025-151 Moved by Councillor Lane that Council consider 3rd reading for Bylaw 5-2025.

Carried Unanimously.

2025-152 Moved by Councillor Kleinfeldt that Council gives 3rd reading to Bylaw 5-2025 – Rates & Fees Bylaw.

Carried Unanimously.

2025 CAPITAL BUDGET

2025-153 Moved by Councillor Lane that Council approve the updated 2025 Capital budget as presented.

Carried Unanimously.

DIRECTOR OF CORPORATE SERVICES REPORT

2025-154 Moved by Councillor Kleinfeldt to accept the following Director of Corporate Services reports for information:

- Cash, Investments & Taxes Receivable as of April 30, 2025
- Payments Issued for the month of April 2025
- YTD Budget Report for 4 months ending April 30, 2025
- YTD Capital Recap for period ending April 30, 2025
- Elected Official Remuneration Report as of April 30, 2025

Carried Unanimously.

Ken Hove joined the meeting at 10:37 a.m.

Tamara Molzahn departed the meeting at 10:38 a.m.

PUBLIC WORKS REPORT

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

2025-155 Moved by Councillor Lane that the report from Public Works be received for information.

Carried Unanimously.

2025 ROAD REHABILITATION (SHOULDER PULL) PROGRAM TENDER

2025-156 Moved by Councillor Lane that Council awards the 2025 Road Rehabilitation (Shoulder Pull) Program contract to Stuber's Cat Service Ltd. for a total cost of \$116,150 to complete the scheduled 11.5 miles of roadway as per RFQ specifications.

Carried Unanimously.

RECOMMENDATION FOR TENDER AWARD – BF 72815

2025-157 Moved by Deputy Reeve Schatz that Council awards the construction contract for Bridge File 72815 Bridge Maintenance & Other Work to Griffin Contracting Ltd. for \$172,725 including site occupancy and GST.

Carried Unanimously.

Councillor Preugschas left the meeting at 11:10 a.m.

Ken Hove left the meeting at 11:11 a.m.

REGULAR MEETING OF COUNCIL - HELD MAY 20, 2025

Pam Dodds left the meeting and Lindsay Ellwein joined at 11:13 a.m.

Walter Preugschas rejoined the meeting at 11:14 a.m.

Pam Dodds rejoined the meeting and Lindsay Ellwein left at 11:17 a.m.

Dawn Fedorvich rejoined the meeting at 11:19 a.m.

**REQUEST ENTER INTO AGREEMENT TO CONSTRUCT BALL DIAMOND - NE 28-61-3-W5
(NEERLANDIA WASTEWATER LAGOON)**

- 2025-158 Moved by Deputy Reeve Schatz that Council direct Administration to apply for a Roadside Development Permit from Alberta Transportation, and further upon receipt of a Roadside Development Permit, sign a Use Agreement with the Neerlandia Sports Committee for the construction of a community baseball diamond on NE 28-61-3-W5 near the Neerlandia Wastewater Lagoon as presented

Carried Unanimously.

CFYE ANNUAL REVIEW

Michelle Jones, Executive Director of Community Futures Yellowhead East (CFYE) met with Council at this time being 11:20 a.m. to discuss the annual review and give updates on CFYE.

- 2025-159 Moved by Councillor Properzi that Council accepts the Annual Review for CFYE for information.

Carried Unanimously.

Councillor Preugschas, Michelle Jones, and Dawn Fedorvich left the meeting at 11:47 a.m.

Councillor Preugschas rejoined the meeting at 11:48 a.m.

COUNTY MANAGER REPORT

Debbie Oyarzun, County Manager, reviewed the 2025 Resolution Tracking List and provided the following updates to Council:

- Council representative for Indigenous Day on June 20, 2025
- June 1, 2025 - Annual Fly-in / Drive-in Breakfast at the Barrhead Johnson Airport 8:00 am - 11:00 am

- 2025-160 Moved by Councillor Lane that the County Manager's report be received for information.

Carried Unanimously.

INFORMATION ITEMS

- 2025-161 Moved by Councillor Kleinfeldt that Council accepts the following items for information:

- Letter from Municipal Affairs Re: 2025 LGFF Funding – dated May 12, 2025
- RMA Releases Bill 49 Member Resource – dated May 5, 2025
- RMA Email Re: Opportunity for Engagement on Land & Property Rights Tribunal Business Process Review – dated May 12, 2025
- FCSS Invitation to Seniors Week Expo – on June 5, 2025
- Email Re: Feedback on Review of Alberta Police Funding Model – dated May 14, 2025
- 2025 Invitation 526 Royal Canadian Air Cadet Squadron – Annual Ceremonial Review June 10, 2025

Carried Unanimously.

Councillor Preugschas left the meeting at 12:02 p.m.

COUNCILLOR REPORTS

Councillor Stoik reported that the Seed Cleaning Plant meeting and ASB meeting for May were cancelled.

Councillor Preugschas rejoined the meeting at 12:03 p.m.

At 12:03 p.m. the Reeve received general consent from all Councillors present to extend the meeting until completed.

Councillor Lane reported on his attendance at a Misty Ridge Ski meeting, Committee of the Whole, the County Rural Living Open Skies EXPO and Appreciation Dinner.

Councillor Properzi reported on his attendance at the FCSS AGM and regular meeting, Naples Hall planning meeting for 100th anniversary, Committee of the Whole, and the County Rural Living Open Skies EXPO.

Councillor Preugschas reported on his attendance at the Provincial ASB meeting, NW of 16 Regional Tourism meeting, Economic & Community Development Committee (ECDC) meeting, Attraction & Retention Committee meeting, Twinning Committee meeting, Committee of the Whole, and the County Rural Living Open Skies EXPO and Appreciation Dinner.

Councillor Kleinfeldt reported on his attendance at a Barrhead Public Library meeting, BRWC meeting, Committee of the Whole meeting, the County Rural Living Open Skies EXPO and Appreciation Dinner, Grad reunion, BARCC meeting, and ECDC meeting.

Deputy Reeve Schatz reported on his attendance at the CFYE meeting, Committee of the Whole meeting, and ECDC meeting.

Reeve Drozd reported on his attendance at the FCSS AGM and regular meetings, BRWC meeting, LEPA meeting, Community Volunteer Appreciation event, Committee of the Whole meeting, the County Rural Living Open Skies EXPO and Appreciation Dinner, Dunstable School meeting regarding Highway speed signage, Barrhead Versatiles music festival, BARCC meeting, Dunstable School Spring Tea, ECDC meeting, and office Administration duties.

IN-CAMERA SESSION

2025-162 Moved by Councillor Properzi that Council move in-camera at 12:29 p.m. for discussion on:

- External Committee Concerns – *FOIP Sec. 17 Personal Information*

Carried Unanimously.

Pam Dodds and Barry Kerton exited the meeting at 12:30 p.m.

2025-163 Moved by Councillor Lane that Council move out of in-camera at 12:40 p.m.

Carried Unanimously.

ADJOURNMENT

2025-164 Moved by Councillor Stoik that the meeting adjourn at 12:40 p.m.

Carried Unanimously.



REQUEST FOR DECISION

JUNE 3, 2025

B

TO: COUNCIL

**RE: BARRHEAD GOLF & RECREATION AREA SOCIETY
COMMUNITY GRANT – FINAL REPORT**

ISSUE:

Barrhead Golf & Recreation Area Society provided their final report as required under the Community Grant Policy AD-002.

BACKGROUND:

- February 2, 2021 – Council approved the Community Grants Policy AD-002 setting a maximum of \$2,500 per applicant pending availability of funds.
- February 18, 2025 – Council approved Barrhead Golf & Recreation Area Society for a \$2,500 donation to assist with replacing the carpet in the dining hall at the Barrhead Golf Course clubhouse.

ANALYSIS:

- Barrhead Golf & Recreation Area Society has complied with the recipient's responsibilities as stated in Section 3 of the Community Grants Policy.
 - Completed their project within 1 year of receipt of the funds.
 - Provided a final report form no more than 90 days after completion.
 - Used the funds in the manner set forth in the application.
 - There were no unused funds to return to the County
- Barrhead Golf & Recreation Area Society provided photos of completed project (attached) to share the quality of work completed and the improvements the renovations have created for the public.

STRATEGIC ALIGNMENT:

Processing of Community Grant requests align with the County 2022-2026 Strategic Plan in the following areas:

PILLAR 3: GOVERNANCE & LEADERSHIP

Outcomes: County Maintains Its Rural Character and is Recognized as a Desirable Location to Invest, Work, Live and Play

PILLAR 4: GOVERNANCE & LEADERSHIP

Outcomes: Council is Transparent & Accountable

ADMINISTRATION RECOMMENDS THAT:

Council receives for information the final report from Barrhead Golf & Recreation Area Society as a grant recipient of \$2,500 under the Community Grants Policy.



Grant Application #: _____

Resolution #: _____

Community Grant Final Report

Report Information:

This report must be submitted no more than 90 days after completion of project or event and prior to any new application.

Please submit completed reports to: County of Barrhead
5306-49 Street
Barrhead, AB T7N 1N5

or email: info@countybarrhead.ab.ca

For assistance completing your application, contact 780-674-3331 or info@countybarrhead.ab.ca

Project Report:

Name of Project or Event: Replacement of Dining Room Rug

Number of Participants: N/A

Has the project or event met the goals set out in the Community Grant Application? Please comment.

The upgraded rug is very appealing for patrons. But most of all it is now safe for patrons and staff

Were there any complications in the execution of the project or event?

Yes had to do some repairs to sub floor before the rug was put in.

Describe the benefits seen in the community as a result of the completion of the project or event.

Providing a clean, safe and functional dining room that all visitors can enjoy.

Financial Report:

Funding:

Total Grant Amount: \$ 2500.00

Total Own Funding: \$ 13584.10

Total Funding: \$ 16084.10

(Grant + Own Funding)



Grant Application #: _____

Resolution #: _____

Community Grant Final Report

Project Costs:

(When available, please attach item receipts or other supporting documents)

Materials / Items:	\$
Rug, Material and supplies	\$ 16084.10
_____	\$
_____	\$
_____	\$
_____	\$
_____	\$
_____	\$
_____	\$
_____	\$
_____	\$
_____	\$
_____	\$
_____	\$
_____	\$
_____	\$
_____	\$
_____	\$
In-Kind (please specify):	\$
_____	\$
_____	\$
Volunteer Hours: \$20 / Hr x _____ Hours =	\$ 0.00
Total Project Costs:	\$ 16084.10

Signature of Applicant or Authorized Representative

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

Signature

CPGA Head Golf Professional

Print Name and Title

Date

May 15, 2025

Signature

Office Manager

Print Name and Title

Date

May 15 2025







REQUEST FOR DECISION

JUNE 3, 2025



TO: COUNCIL

RE: SET DATE, TIME & PLACE FOR 2025 PUBLIC AUCTION (TAX SALE)

ISSUE:

Council is required to set the date, time and place to hold the public auction (tax sale) in 2025 for properties on the Tax Arrears List and select a person to conduct the auction.

BACKGROUND:

- *MGA s. 412 Tax Arrears List* - a municipality must annually, not later than March 31, prepare a tax arrears list showing parcels of land which are in tax arrears for more than one year.
- Properties on the Tax Arrears List that would be going for public auction in 2025 include those that have taxes owing from 2022.
- Following receipt of the County's Tax Arrears List, the Registrar of the Land Titles Office endorses a tax recovery notification on the certificate of title for each parcel of land shown on the Tax Arrears List.
- Not later than August 1, 2024 the Registrar sends notification that if tax arrears were not paid by March 31, 2025 the parcel will be offered for sale at a public auction and that the municipality may become the owner of the parcel if it is not sold at the public auction.
- *MGA s. 418 Offer of Parcel for Sale* - the municipality must offer for sale at a public auction any parcel of land shown on its tax arrears list if the tax arrears are not paid.
 - Public auction must be held in the period beginning on April 1, 2025 and ending March 31, 2026.
- *MGA s.421 Advertisement of Public Auction* outlines specific requirements for advertising that shall be followed.
- Several notices are required to be sent throughout this process by both the County and the Registrar of Land Titles Office such as the original tax notice (*MGA s.333 & s.335*), notification of tax arrears list (*MGA s.412*), tax recovery notification (*MGA s.413*) and warning of sale (*MGA s.417*). Notifications are sent to:
 - owner of the parcel of land,
 - any person who has an interest in the parcel that is evidenced by a caveat registered by the Registrar, and
 - each encumbrance shown on the certificate of title for the parcel.
- At any time during this process the following may occur:
 - Tax arrears may be paid. Upon payment, the County would be able to notify the Registrar to remove the tax recovery notification from the certificate of title for that property.

- County may also enter into an agreement with an owner of a parcel of land shown on the tax arrears list providing for the payment of the tax arrears over a period not exceeding 3 years.

ANALYSIS:

- County has historically held the public auction in December for the following reasons:
 - If the public auction is held in December 2025, the landowner would have to pay the tax arrears for 2022, 2023 and 2024 prior to the public auction date to remove their property from the public auction.
 - If the public auction is held between January 1, 2026, and March 31, 2026, the landowner would have to pay tax arrears for 2022, 2023, 2024 and 2025 prior to the public auction date.
- For Administration to respond to inquiries from all those who receive notices from the Registrar, and for Administration to proceed with the notices to be sent by the County, the Council normally sets the date, time and place of the public auction well in advance of the chosen date.
- In many municipalities the Chief Administrative Officer (CAO) will act as the auctioneer following the guidelines provided by Municipal Affairs.

ADMINISTRATION RECOMMENDS THAT:

Council declares that the public auction, pursuant to *MGA s. 418(1)*, be held Wednesday, December 3, 2025, commencing at 2:00 p.m. in the Council Chambers of the County of Barrhead Administration Office, and further that the CAO for the County of Barrhead act as the auctioneer.



REQUEST FOR DECISION

JUNE 3, 2025

D

TO: COUNCIL

RE: CANCEL FINANCE CHARGE

ISSUE:

Council to consider request to cancel finance charge as amount exceeds CAO's limit authorized in Policy.

BACKGROUND:

- Policy FN-004 Collection of Accounts Receivable permits the CAO to suspend, waive, or cancel finance charges up to \$200.
- ALUS Canada established the process for County to receive funding from them, which includes the County invoicing for the amount that ALUS approves.
- Prior practice has been to suppress interest charges for some municipal customers (e.g. Town of Barrhead, Woodlands County, etc.). This practice was not originally included in Policy FN-004.

ANALYSIS:

- January 31, 2025 – County sent invoice to ALUS Canada for \$46,243.06 for final payment of 2024 program funding.
- March 2, 2025 – payment was due, per County's Policy FN-004 Collection of Accounts Receivable.
- April 2, 2025 – interest charged to account in amount of \$693.65.
- April 3, 2025 – payment of \$46,243.06 was made by ALUS Canada.
- As at May 26, 2025 interest remains unpaid with further interest charges to be applied.
- Council, through the Policy Committee, could review suppression of interest charges for municipal customers and other similar agencies and associations.

STRATEGIC ALIGNMENT:

Councils' decision to review the cancellation of finance charges that exceed policy aligns with the County 2022 – 2026 Strategic Plan as follows:

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 cancel finance charges in the amount of \$693.65 plus any accrued interest thereon.

Council direct the Policy Committee to review Policy FN-004 Collection of Accounts Receivable as discussed.



REQUEST FOR DECISION

JUNE 3, 2025

E

TO: COUNCIL

RE: CANCEL 75% OF 2025 TAXES – ALBERTA MUNICIPAL AFFAIRS & ALBERTA ENVIRONMENT AND PARKS

ISSUE:

Government of Alberta (GOA) is paying 75% of property taxes as grants in place of taxes (GIPOT).

BACKGROUND:

- GOA does not pay property taxes as the property is exempt.
- A municipality may apply for GIPOT funding if there is property in the municipality that the Crown has an interest in to assist with the cost of providing municipal services.
 - GIPOT grants are based on the property taxes the Crown would pay if the property were not exempt from taxation.
 - To receive GIPOT funding, applications (tax notices) for eligible property must be submitted during the tax year the municipality is applying for funding.
- For many years, grants in place of taxes were paid at 100% of property taxes, however the GOA now pays:
 - 2019 – GOA paid at 75% of submitted application
 - 2020-2024 – GOA will pay at 50% of submitted application
 - 2025 – GOA will pay at 75% of submitted application

ANALYSIS:

- County of Barrhead has 91 properties that the GOA has paid GIPOT.
- Even though the GOA is only paying property taxes at 75%, the GOA requires the levy be submitted at 100% (to match the Property Tax Bylaw).
- Total 2025 property tax levy submitted was \$29,859.53.
- All property taxes submitted were existing accounts which the GOA has paid GIPOT to the County of Barrhead.
- A payment of \$22,394.83 is expected with write-off of \$7,464.70 required.
- Payment is expected sometime before March 31, 2026.

STRATEGIC ALIGNMENT:

Ensuring the process of taxation is transparent aligns with the County 2022 – 2026 Strategic Plan as follows:

PILLAR	4 Governance & Leadership
<i>Outcome</i>	<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 cancel property taxes in the amount of \$7,464.70, owed by Government of Alberta, in the name of Alberta Municipal Affairs and Alberta Environment & Parks.



REQUEST FOR DECISION

JUNE 3, 2025

F

TO: COUNCIL

RE: 2024 ANNUAL REPORT

ISSUE:

Council is required to approve the 2024 Annual Report prior to posting on the County website.

BACKGROUND:

- Council appointed Greilach Lussier LLP to audit the 2024 Financial Statements.
- April 1, 2025 – Council approved the 2024 Audited Financial Statements.
- Intent of Annual Report is to provide public disclosure of the County's operating and financial activities over the past year.
- It is used to evaluate the municipality's financial performance and to make decisions in the best interest of the ratepayers.
- Since 2019, the County Annual Report has been posted on the County's website following approval of the Audited Financial Statements.

ANALYSIS:

- 2024 Annual Report is attached and includes the following:
 - Introduction (including the Reeve's Report)
 - 2024 Highlights from each department
 - 2024 Audited Financial Statements
- 2024 Annual Report will be posted on the County website once approved by Council.

STRATEGIC ALIGNMENT:

Posting the 2024 Annual Report for the public aligns with the Strategic Plan in the following area:

- PILLAR 4: GOVERNANCE & LEADERSHIP
 - GOAL 2 County demonstrates an open & accountable government.

ADMINISTRATION RECOMMENDS THAT:

Council approves the 2024 Annual Report as presented.



2024 ANNUAL REPORT

For year ending
December 31, 2024



JUNE 2025

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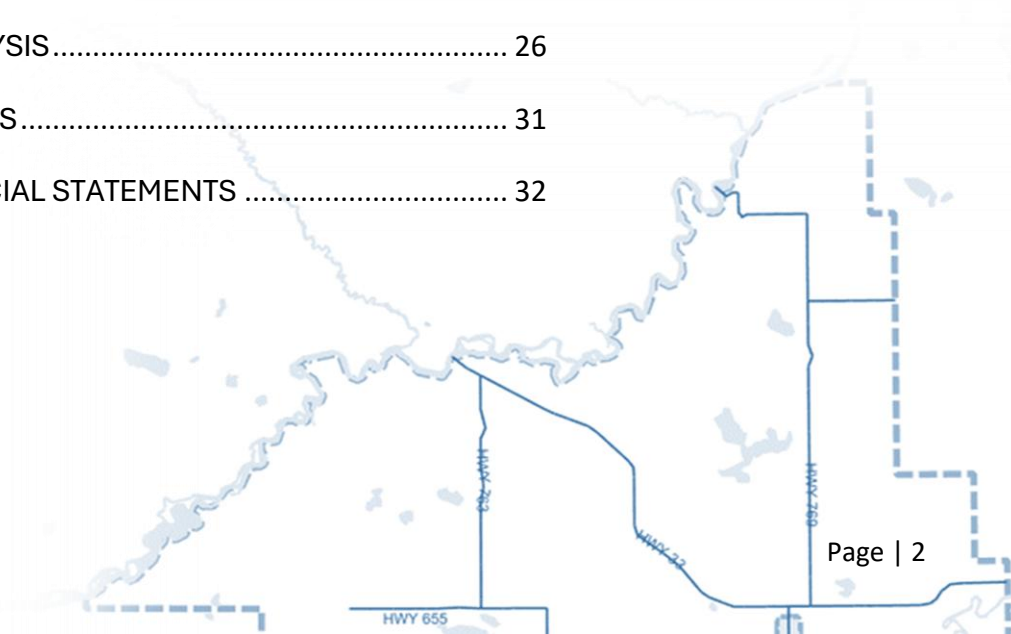
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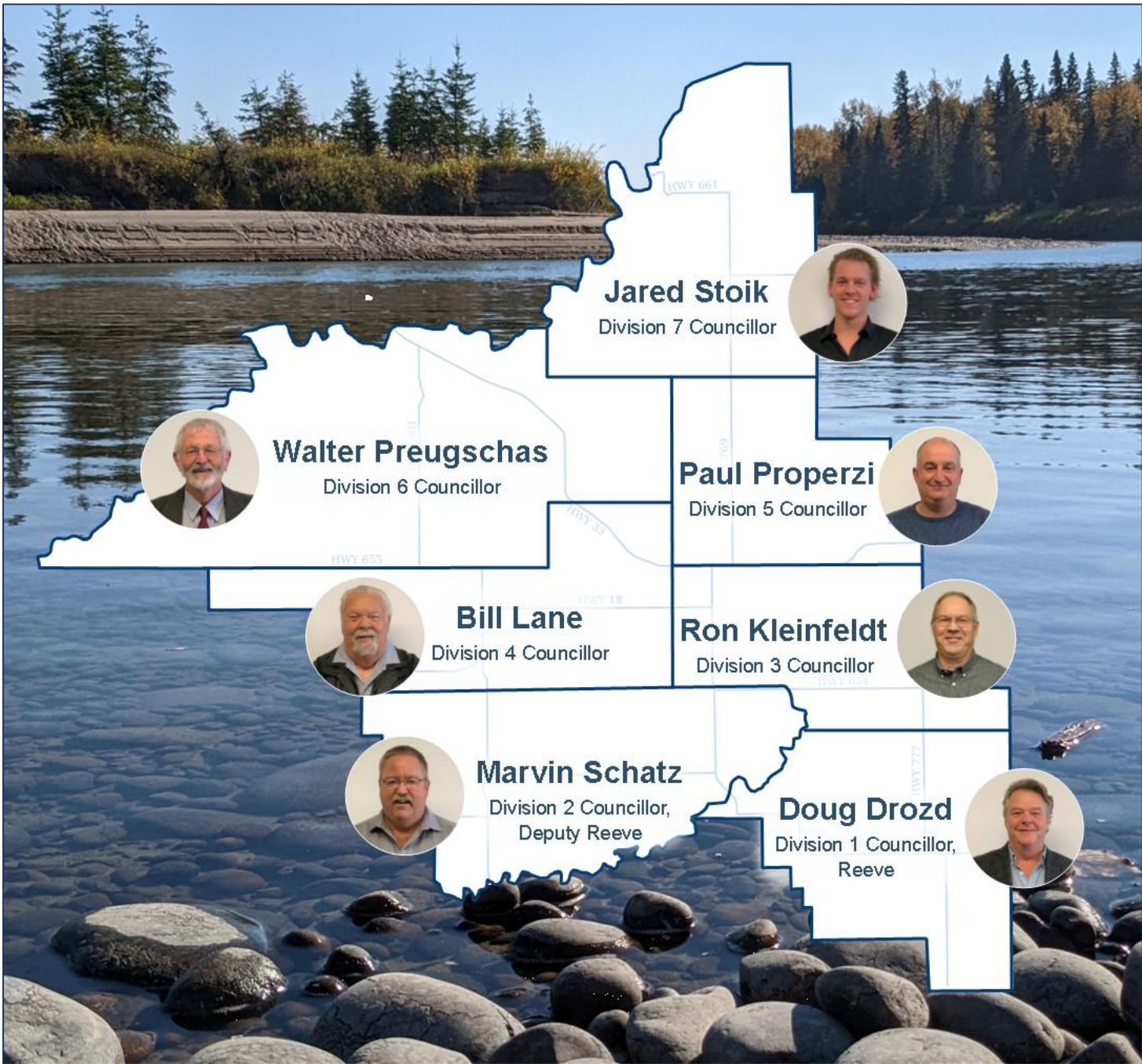


2024 COUNTY COUNCIL

Your 2024 County Council is committed to representing residents and businesses, delivering good governance, and providing services that enhance our municipality. This commitment is enacted through bylaws or resolutions made at Council meetings, which gives direction for Administration to follow.

Council meetings are usually held on the 1st and 3rd Tuesday of each month, and are open to the public. Visit our website for meeting schedules and agenda packages. If you would like to formally speak to Council during a meeting, you must submit a delegation request form to be placed on the agenda. Contact the County office for more information.

Feel free to contact your Councillor! You can find the Councillor for your division and their contact information at www.CountyBarrhead.ab.ca/p/Council.



2024 BOARDS & COMMITTEES

Boards and committees play a vital role in the governance of our municipality, by providing advice to Council when making decisions on issues facing our community. County boards and committees are diverse, independent and impartial.

Members at Large

County Council appoints citizens (known as “members at large” or “public members”) to certain boards and committees. This ensures committees are made up of individuals with varied skills, backgrounds and experience.

As a resident, serving on a board or committee is an excellent opportunity to learn more about municipal government and make a difference in your community!

Boards & committees with public members include:

Agricultural Service Board (ASB)



Advises Council on agricultural matters, including weed & pest control, soil/water conservation, and sustainable agriculture.

Barrhead Library Board



Intermunicipal board that oversees the management and operation of Barrhead and Neerlandia Public Libraries.

Agricultural Pests Appeal Committee & Weed Control Appeal Panel



Hears appeals of notices issued under *Agricultural Pests Act* and *Weed Control Act*.

Barrhead Regional Fire Services Committee



Reviews & recommends budget, policies, and procedures for efficient operation of Barrhead Regional Fire Services.

Economic & Community Development Committee



Makes recommendations to Council regarding economic & community development.

Subdivision & Development Appeal Board



Hears appeals of decisions issued by Development Authority or Subdivision Authority.

Barrhead Johnson Airport Committee



Appointed airport hanger owners sit on this committee and make recommendations about airport operations, budgets, & upgrades.

Barrhead Regional Water Commission



Ensures provision of potable water via operation of a water treatment and transmission system to the County & Town of Barrhead.

Apply this Fall!

In most cases, County Council appoints public members to committees in November each year. Learn how to apply for a position at: CountyBarrhead.ab.ca/p/Members-At-Large



Doug Drozd
Reeve

Thank you for reading the 2024 Annual Report for the County of Barrhead. Council is committed to providing transparency in decision making and diligence in public spending.

As a result of careful budget planning and real growth in the County of Barrhead assessment, your Council determined that the Residential Tax rate could **decrease** by 2.2% and still produce the same revenue. Non-Residential and Farmland Tax rates are frozen. Council has done its part to avoid handing ratepayers a tax increase. Of course, there are exceptions, if you added a major addition to your home that effects its value you will see an increase. There are also, however, increases in requestions from Alberta Education (increase of 12.2%) and Barrhead & District Social Housing (increase of 0.5%) which the County must collect on behalf of those institutions. Therefore, despite the

County holding and even decreasing the municipal tax rates, most taxpayers will see an overall increase in their taxes based on the external requisitions.

The County had an ambitious infrastructure program in 2024. Maintenance of the County's road network accounts for 58.5% of County spending totaling just over \$6 million. County was also fortunate to receive Strategic Transportation Infrastructure Program grant funding in the amount of \$1.2 million for 3 bridge culverts with the bulk of the work to be completed in 2025.

There is never enough money or resources to do all the needed work and Council needs to prioritize the infrastructure program. To aid in good decision-making, Council contracted ROHI Engineering to conduct a Rural Road Study. This is a valuable tool that future Councils and Administration can rely on.

2024 was the year Council concluded the revisions to the Land Use Bylaw. Thank you to staff for all their hard work, the public coming out to participate and Council for their wisdom. The Land Use Bylaw is important to aid in sustainable and orderly growth in the County. Council also passed the Animal Control Bylaw, which repealed the prior Dog Control Bylaws. The Animal Control Bylaw also authorized keeping chickens within specified residential areas outside of the Agricultural Land Use Districts and prohibited Wild Boar County-wide.

Council is pleased with the work of our Community Peace Officer in his 1st full year. The School Board and associated Parent Councils have expressed gratitude for the enforcement in school zones and school bus fly-bys on rural roads. Council also agreed to contribute \$406,360 of the total price of \$812,720 to purchase a new Fire Engine for the Barrhead Regional Fire Services Department set for delivery in the summer of 2025.

Council believes in the value of advocacy at the Rural Municipalities of Alberta (RMA). In 2024, we proposed that RMA create a member committee to examine and understand the challenges of addressing rural crime and improve RMA members' collective knowledge of how the criminal justice system works. The proposed committee would develop recommendations, solutions and advocacy approaches for criminal justice changes that will support safe rural communities. As of this writing, RMA has not yet acted on this resolution.

In conclusion, I want to thank our CAO and all her staff for their hard work and dedication. I also thank my colleges on Council for their service to the community. On behalf of Council, we wish you a safe, happy and prosperous 2025.

Doug Drozd

Reeve, County of Barrhead

ABOUT US

**Elected Officials:**
7

**Population:**
5,877

**Permanent Staff:**
33

**Seasonal Staff:**
19

**Operating Budget:**
\$ 21.1 million

**Capital Budget:**
\$ 9.5 million



On behalf of County of Barrhead Administration, I am pleased to present our 2024 Annual Report. This report highlights many of our accomplishments over the past year and provides details on the County’s current financial position.

Council’s role is to set the vision and strategic priorities for the County and allocate the necessary resources in the annual Operating & Capital Budgets. County Administration is led by the County Manager. This position is also known as the Chief Administrative Officer or CAO. As the County Manager, I am responsible for the overall management of County operations and oversee the work needed to achieve Council’s vision of a “strong, healthy and proud rural community.” The *Municipal Government Act* identifies the CAO as the only employee of Council, and therefore, I take pride in supporting both Council and Administration in serving the County of Barrhead, all while ensuring we remain compliant with policy and legislation.

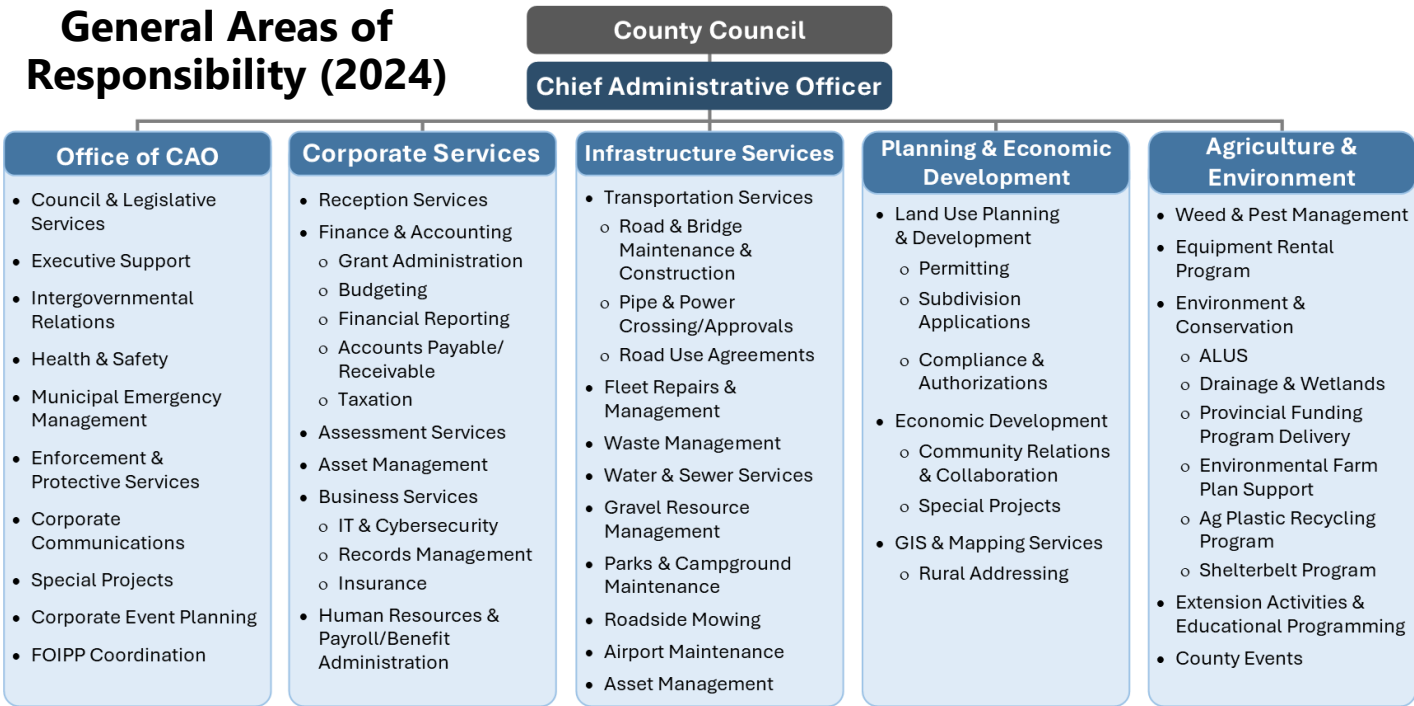
The information below provides a high-level overview of the County, the key department contacts and the various responsibilities under each department. Not all services translate into on-the-ground programs and services available to residents and businesses in the County, however, they are part of the overall required governance and function of a municipality.

If you have any questions, concerns or suggestions for the County please don’t hesitate to reach out to me directly.

Debbie Oyarzun,
County Manager (CAO)

Department Contacts:	
County Manager (CAO): Debbie Oyarzun	Director of Corporate Services: Tamara Molzahn
Director of Infrastructure: Ken Hove	Director of Rural Development: Dawn Fedorovich (2025)
Public Works Manager: Travis Wierenga	Development Officer: Layne Mullen (2025)
Community Peace Officer: Shae Guy	Agricultural Fieldman: Don Medcke

General Areas of Responsibility (2024)



STRATEGIC PLANNING

County of Barrhead Strategic Plan is approved by Council, and sets the priorities for our community by guiding all of Council's decisions. Administration uses Council's key priorities as a guide to carry out strategic goals.

2024 marks the 3rd full year of the County's 5-year Strategic Plan. The Strategic Plan outlines Council's strategic priorities for 2022-2026, and identifies 4 key pillars with goals, outcomes, and strategies to accomplish Council's vision.

Vision:

To foster a strong, healthy & proud rural community.

Mission:

Provide good governance & sustainable services to enhance our municipality.



Pillar 1:

Economic Growth & Diversity

County increases tax base.



Pillar 2:

Infrastructure & Services

County has tools & info to efficiently deliver programs & services.



Pillar 3:

Rural Lifestyle

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



Pillar 4:

Governance & Leadership

Council is transparent & accountable.

Strategic Plan Accomplishments

In 2024, the County of Barrhead had several accomplishments under every pillar of our Strategic Plan. A few key 2024 accomplishments are highlighted below.



----- Pillar 1: -----

Economic Growth & Diversity

County increases tax base.

Goals:

- ✓ Attract & encourage investment.
- ✓ Meet or exceed CRTC broadband standards.
- ✓ Support innovation in agriculture.

- ✓ Hosted successful LIFT Business Conference & Trade Show to support, energize, & connect with local businesses, featuring 60 local businesses and 115+ in attendance.
- ✓ Continued engagement with *YOLO Nomads* to build remote worker attraction hub, reaching over 30,000 with approximately 150 downloads of County marketing material.
- ✓ Marketed Kiel Industrial Park as ag-processing hub through *Invest Alberta*.
- ✓ Explored new opportunities to support & promote tourism.
- ✓ Supported worker attraction & retention through Alberta's *Rural Renewal Immigration Stream*, supporting 25 employers to fill 74 positions with qualified workers in 2024.
- ✓ Supported 8 new or expanding businesses invest in the County through the *Non-residential Tax Incentive Program*.
- ✓ Supported Gateway Research Organization's research in crop trials, soil research, and pasture research.

STRATEGIC PLANNING



Pillar 2:

Infrastructure & Services

County has tools & info to efficiently deliver programs & services.

Goals:

- ✓ Balance infrastructure & service capacity with ratepayer needs.
- ✓ Secure a gravel supply for the next 100 years.

- ✓ Supported infrastructure services by replacing 3 trucks and 4 major pieces of equipment, in alignment with Capital Plan.
- ✓ Implemented road maintenance & reconstruction program: 519 km graveled, 12.4 km dust control (subsidized, user-pay), 19.2 km reconditioned (shoulder pulls), 7.6 km road rehabilitation, 87.4 km crack sealing on local paved roadways.
- ✓ 14.4 km soil stabilization product incorporated in test roads, to improve strength of road and reduce future maintenance costs.
- ✓ Contracted completion of a Rural Road Study to classify County's road & bridge network, and identify future repairs & maintenance.
- ✓ Received STIP grant funding (\$1.2 million) for construction on 3 bridge structures (bulk of work to be completed in 2025).
- ✓ Constructed new storage facility for road sand & salt, to improve operational efficiency and protect environment.



Pillar 3:

Rural Lifestyle

County maintains rural character & is a desirable place to live, work, & play.

Goals:

- ✓ Inventory natural & community assets.
- ✓ Promote & celebrates success/achievements.
- ✓ Preserve community safety through protective & enforcement services.
- ✓ Protect the environment.

- ✓ Supported community grant applications & funding requests for 11 community projects & events.
- ✓ Promoted important topics/issues through Council proclamations (Rural Health Week, Seniors' Week, Cybersecurity Awareness Month).
- ✓ Promoted rural lifestyle through public events: County Tour, Appreciation Dinner, Alberta Open Farm Days (provincial event).
- ✓ Advocated to Pembina Zone to create a RMA Member Committee to examine challenges of addressing rural crime.
- ✓ Successful CPO program, including generation of 1,363 files, implementation of Traffic Safety Plan, and community engagement.
- ✓ Partnered with BARCC on 5 crime prevention workshops.
- ✓ Hosted or partnered on 7 extension workshops on a range of agriculture & conservation topics.
- ✓ Coordinated student field trip for 171 local grade 5 students on wetlands & riparian ecosystems.
- ✓ Continued execution of ALUS program, including support for 6 conservation projects in the County of Barrhead, covering 189 acres.
- ✓ Partnered with ACA on *Peanut Lake Aeration Project*.



----- Pillar 4: -----

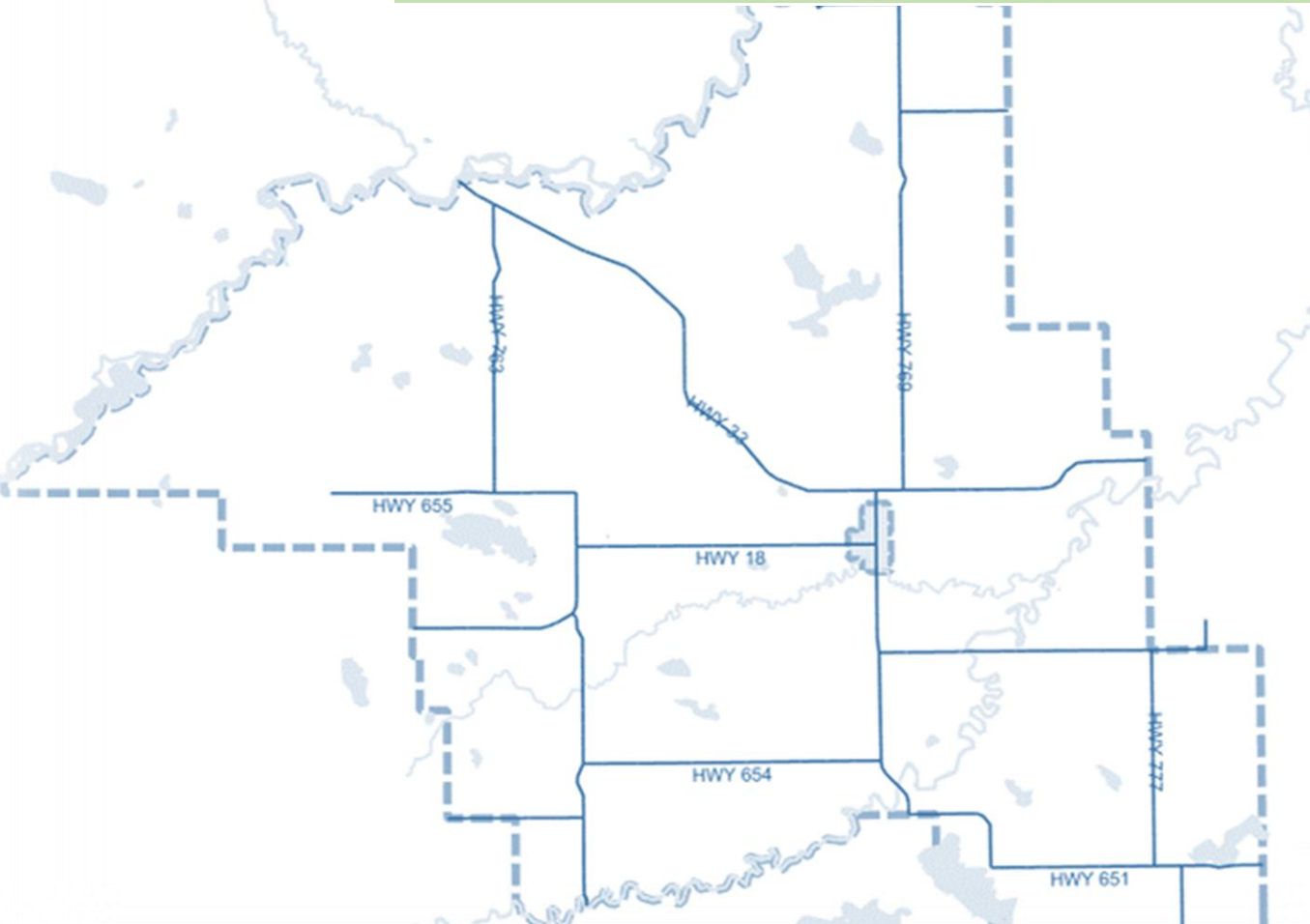
Governance & Leadership

Council is transparent & accountable.

Goals:

- ✓ Improve risk management.
- ✓ Demonstrate open & accountable government.
- ✓ Demonstrate leadership.

- ✓ After extensive public engagement, passed *Land Use Bylaw 4-2024* to ensure guidance for land use is kept up-to-date with changes to provincial legislation and the changing needs of County ratepayers.
- ✓ Reviewed & approved *Municipal Emergency Management Plan*.
- ✓ Reported on municipal activities, achievements, & financial statements in the *2023 Annual Report*.
- ✓ Partnered with Town to complete Feasibility Study to repurpose ADLC as a joint civic center.
- ✓ Approved municipal Financial & Capital Plans.
- ✓ Worked with ICF neighbours on shared initiatives & budgets.
- ✓ Advocated to Pembina Zone to create a RMA Member Committee to examine challenges of addressing rural crime.
- ✓ Launched a robust internal Cybersecurity training program.
- ✓ Provided governance & leadership by actioning 232 Council resolutions, developing 5 new policies & 7 new bylaws, updating 5 policies, rescinding 4 policies, repealing 16 bylaws



2024 BY THE NUMBERS

519 km
Re-graveled



2,346 km
Sprayed (brush
& weed control)



19.2 km
Reconditioned
(shoulder pulls)



150 Properties
Inspected for
noxious weeds

7.6 km
Rehabilitated
(reconstruction)



55
Nuisance beavers
removed



87.4 km
Pavement
crack sealing



72 Fields
Inspected for Clubroot,
Sclerotinia, Fusarium,
Black Leg

200,000 Tonnes
Gravel crushed
at Vega pit



6
ALUS conservation
projects in County



15,454 m³
Sewage hauled to
County lagoons



4,988 Seedlings
Sold in shelterbelt
program

54,567 m³
Water supplied
via BRWC lines



37,730 kg
grain bags
rolled & recycled



96%
of enforcement files
resolved without charges



78
Development
permits issued

589 Traffic Tickets
Issued (plus
666 warnings)



14
Subdivision
applications



160
Fire response calls
in the County



8
Businesses received
non-res. tax incentive

RURAL DEVELOPMENT: AGRICULTURE SERVICES

Agricultural Services Department is guided by the Agricultural Service Board (ASB), which is mandated by the Province of Alberta to uphold and enforce 4 separate Acts: *Weed Control Act*, *Agricultural Pest Act*, *Soil Conservation Act*, and the *Animal Health Act*. In addition to delivering services under these acts, Agricultural Services also coordinates other programming & extension opportunities to meet the needs of our community.

Weed Control:

- **2,346 km sprayed** with large spray trucks.
 - Combined single pass for brush, Canada Thistle, and other weeds of concern.
 - Handgun spray crew controlled emergent areas of weed infestations on County roads.
 - Spot weed control was arranged on some provincial highways to limit spread of Common Tansy, Field Scabious and Oxeye Daisy to adjacent properties.
- **150 properties inspected** by Weed Inspector for Prohibited Noxious & Noxious weeds.
 - 17 properties requested County assistance to control weeds.
 - County continues to use GPS mapping to keep digital records of inspections, including weed type, land size, patch area, recommendations, and other information.



Canada Thistle

Pest & Disease Control:

Occasionally, beaver activity can flood land and impact agricultural operations. If this is the case, the County may assist with mitigation as outlined in *Beaver Program Policy AG-001*.

- **Beaver Control:** Due to heavy rain late summer 2023, beaver activity has increased in 2024.
 - **55 nuisance beavers removed** from flooded agricultural land and blocked drainage ditches (increase from 35 in 2023).
 - **1 pond leveler** was installed in the Nakamun area. In certain areas, pond levelers can be effective to maintain consistent water levels without having to remove the beaver.
- **Coyote Control:** County assisted 2 producers in the control of nuisance coyotes.
- **Crop Surveys:** Data from pest inspections are shared with Alberta Agriculture & Forestry to improve the quality of provincial data to develop forecasts and programs.
 - **72 fields were inspected** for Clubroot, Sclerotinia, Fusarium, and Black Leg.



Installing Pond Leveler in Nakamun Area

RURAL DEVELOPMENT: AGRICULTURE SERVICES

Extension Events:

- **8 Extension workshops** hosted or supported on the following topics:

- EFP Workshops (2)
- Working with Drought (1)
- Ag Funding Workshops: SCAP & ALUS Programs (1)
- Native Bee Workshop (1)
- Tree Staking Workshop (1)
- All About Trees Workshop (1)

Stay informed about upcoming workshops on our **Events Calendar!**
CountyBarrhead.ab.ca/p/Upcoming-Events



One of 5 stations at Pond Days

- **Student Educational Programming:**
 - “Pond Days” Riparian Education Program taught 171 local grade 5 students about wetlands, riparian ecosystems, watersheds, wilderness safety, and more!
- **County Tour:** 120 people joined us for the County Tour, taking in 5 presentations from local points of interest and agricultural operations.
- **Alberta Open Farms Days:** County supported 2 local producers to participate as hosts in this provincial program to increase awareness of agriculture & farming.

Ag Programs:

- **2024 Shelterbelt Tree Program** was extremely successful!
 - 1,440 Hemp Squares for mulch applications
 - 4,988 seedling trees for shelterbelt, ornamental, and pollinator purposes.
- County continues to offer a rental program to landowners, including magpie traps, seeders, sprayers, grain bag roller, and cattle squeeze.
 - Skunk/fox trap: rented 5 times
 - Squirrel trap: rented 1 time
 - Magpie trap: rented 2 times
 - Quad mount sprayer: rented 4 times
 - Quad mount seeder: rented 3 times
 - Broadcast seeder: rented 1 time
 - Cattle squeeze: rented 4 times
 - Grain bag roller: rented 2 times
 - Plastic mulch applicator: rented 1 time
- Through the County’s Resource Management Partnership, we managed to recycle 37,730 kg of grain bags in 2024!
- **3 aerators** installed in Peanut Lake over the winter, to increase dissolved oxygen in the water and promote fish survival and biodiversity over winter.
 - This is the 4th year that the County partnered with Alberta Conservation Association on this project.

Shelterbelt Program

Compared to 2023:

↑ Hemp square sales: **20% increase**



For rent: grain bag roller

RURAL DEVELOPMENT: ALUS

ALUS Barrhead-Westlock-Athabasca

ALUS is a community-developed and farmer-delivered program that supports ecosystem services on marginal agricultural land. ALUS provides funding to establish approved projects, as well as an annual payment for project management and maintenance.



- **ALUS approved 17 conservation projects** across the Barrhead-Westlock-Athabasca region for a total of 189 acres. 6 of these conservation projects were completed in the County of Barrhead, accounting for approximately 22% of the total area of all projects (40.41 acres in the County of Barrhead).
- **2024 ALUS projects** in the County of Barrhead include:
 - Wetland exclusion fencing
 - Wetland exclusion plus upland wildlife planting, and bat & bird house installation
 - Shelterbelt planting
 - Placement of duck nesting boxes
 - Creek exclusion fencing
 - Wildflower plug planting
- **Funding for 2024 County of Barrhead projects** included:
 - Total project costs covered: \$6,177.81
 - New annual payments made in 2024: \$1,176.52



ALUS project: landowners helping install bat & bird houses



ALUS project: creek exclusion fencing



ALUS project: wetland exclusion & upland wildlife planting (green area) with native trees & shrubs

RURAL DEVELOPMENT: PLANNING

Development Activity

Compared to the previous year, development activity was up in 2024. Increases were shown in nearly every category of development, including the number of development permits issued (27 more than 2023), and in the value of new development (\$3.3 million more than 2023).

Remember to get a permit!

In 2024, 26% of all permits were for “as-built” projects (meaning the landowner had constructed the development before getting the appropriate development permit).

Not only will this double your permit fee, but you risk being required to remove the structure if it doesn’t meet the County’s land use planning guidelines. If you’re in doubt, give us a call!

	2024		2023	
	# of Permits	Value of Development	# of Permits	Value of Development
<i>Residences</i>	11	\$ 2,633,900	7	\$ 3,150,000
<i>Cottages</i>	4	\$ 105,200	4	\$ 84,500
<i>Manufactured Homes</i>	6	\$ 705,000	3	\$ 270,000
<i>Additions, Decks, Renos</i>	7	\$ 1,081,999	6	\$ 470,000
<i>Garages, Shops, Hangars</i>	36	\$ 4,658,300	18	\$ 980,500
<i>Commercial / Industrial</i>	7	\$ 3,500,000	6	\$ 611,200
<i>Institutional</i>	0	---	1	\$ 5,000,000
<i>Temporary 2nd Residence</i>	6	\$ 1,305,000	6	\$ 88,000
<i>Demolition (NEW in 2024)</i>	1	---	0	---
TOTAL	78	\$ 13,989,399	51	\$ 10,654,200

Subdivision Activity

In 2024, County Council issued decisions on 14 subdivision applications, a decrease from 20 decisions in 2023. The majority of applications in 2024 were for yard site separations (50% of all applications).

There were 16 new subdivision plans registered in 2024 (28 fewer than 2023), including:

	Yard Site Separation	80-Acre Split	Vacant Residential	Fragment	Consolidation	Boundary Adjustment	TOTAL
2024	8	0	2	3	1	2	16
2023	23	5	3	12	1	-	44

RURAL DEVELOPMENT: ECONOMIC DEVELOPMENT

2024 marked the 2nd full year of implementing the County's *Economic Development Plan* that highlights our commitment to economic development. This Plan serves as a tool that sets a clear path towards sustainable growth for business, and provides strong direction for economic development policies, programs, and priorities. The Strategy is guided by 3 main areas of focus:

1. Marketing & Attraction

- **Continued engagement with *YOLO Nomads*** to launch a remote worker attraction hub, and comprehensive attraction campaigns to prospective workers & families looking to move.
 - Over 100 prospective workers downloaded County information.
- **Kiel Industrial Park** offers fully serviced commercial & industrial land, ready for new/expanding business, and offers a low-cost solution to meet business needs.
 - National exposure for the industrial park through continued marketing, including advertisements in *Invest Alberta* magazine.
 - Continued work on engineering processes to support businesses looking to locate in Kiel.



2. Retention & Expansion

- **Worker attraction & retention:** Continued partnership with the Town of Barrhead to attract & retain foreign workers through the Alberta Advantage Immigration Program's *Rural Renewal Stream*.
 - Allows County & Town to help attract qualified newcomers to fill vacant, full-time, permanent jobs in the community. Qualified newcomers can be "fast-tracked" for permanent residency in Alberta, allowing them to stay working, living, and contributing to our community.
 - In 2024, County & Town of Barrhead endorsed 74 candidate applications, helping 25 employers fill workforce needs long-term.
- **Non-Residential Tax Incentive:** new or expanding businesses can benefit from municipal tax exemptions on new equipment or improvements.
 - In 2024, this program supported 8 businesses, providing a total of \$9,716.20 in tax incentives to new & expanding businesses.



115 individuals representing 60 businesses attended the LIFT Conference

3. Engagement & Partnerships

- **Strengthened relationships with local business owners** through the inaugural LIFT Business Conference & Trade Show, which was attended by 60 local businesses.
 - 2 internationally acclaimed keynote speakers presented on capacity-building in the workplace.
 - “Best-kept secrets” trade show attended by a large segment of the public.
 - Networking mixer brought business owners & support agencies together for collaboration.
 - Partnered with a variety of business supports, such as Chamber of Commerce, Business Support Network, Community Futures, Business Link, Travel Alberta, Invest Alberta, and the Town of Barrhead.
- **Public events** showcased local businesses & entrepreneurs at the County Tour, County Appreciation Dinner, and Alberta Open Farm Days (Provincial event).



45 businesses entered a booth in the LIFT Trade Show



120 residents & visitors attended the 2024 County Tour, visiting 5 diverse locations across our County

INFRASTRUCTURE: TRANSPORTATION

County of Barrhead Public Works provides road maintenance and construction for all local roads, 2 hamlets, and several multi-parcel subdivisions in our County.

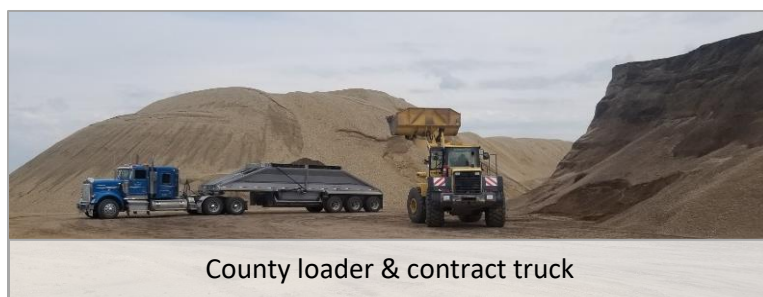
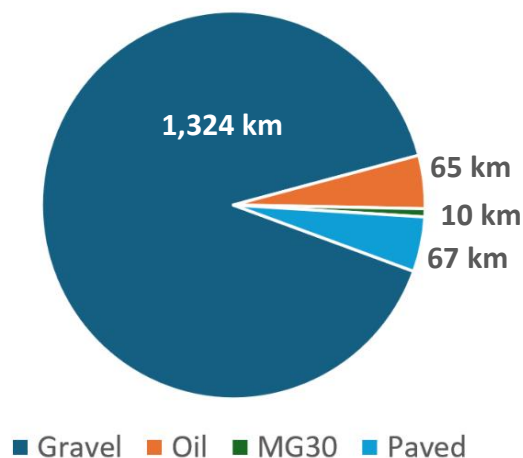
2023 Municipal Road Inventory

Gravel roads	1,324 km
Oil roads (MC250)	65 km
Magnesium chloride (MG30)	10 km
Paved (municipal) roads	67 km
Standard bridges (including bridge-sized culverts)	140
Major bridges	6

Other County Infrastructure

Waste transfer stations	6
Municipal Campgrounds	4
Barrhead Johnson Airport	

Municipal Road Inventory:



Road Maintenance & Construction

2024 was a favorable season for construction & maintenance projects. While large amounts of rainfall in July slowed road reconstruction projects, we were still able to complete the majority of construction projects and all scheduled maintenance projects.

- **519 km roads gravelled**, utilizing County trucks and many local contract trucks.
- **8.0 km magnesium chloride (MG30)** used as a dust suppression on high traffic roadways.
- **7.2 km MC250 & 14.4 km Permazyme** incorporated on 4 high-traffic local roads. Permazyme is a soil stabilization product that improves the hardness & strength of the road when incorporated into the road base, resulting in reduced future maintenance costs.
 - Permazyme was incorporated into roads at Elks Beach, Lightning Bay, Peanut Lake, and a section of RR25 to Manola.



INFRASTRUCTURE: TRANSPORTATION

- **63 residents purchased Private Dust Control (total of 12.36 km)** under the County subsidized user-pay program that applies dust suppression in front of residences.
- **19.2 km road reconditioning** (shoulder pulls).
 - As local roads age, they often become “pushed out” due to traffic and regular maintenance.
 - When a gravel road top exceeds 9 m wide, it becomes difficult to maintain a proper crown, which can lead to a poor driving surface.
- **7.6 km road rehabilitation** (reconstruction) using County equipment.
- Roads are selected for rehabilitation to sustain increased traffic volumes, larger or heavier trucks, and equipment that regularly frequents our roadways.
- **87.4 km crack sealing** completed on local County paved roadways & Barrhead Johnson Airport.



Construction & Other Projects

- **Repaired Bridge File #70370** (SW 25-58-5-W5), using funding from the County’s Capital Budget.
- **200,000 tonnes of gravel crushed** by a private contractor at the Vega gravel pit in 2023-24.
- **1,300 km roadside mowing** completed by County forces.
 - Roadside mowing and rock removal from ditch areas improves the safety of travellers.
 - Mowing also helps with weed control, drainage, and improves aesthetics.
- **Culvert repairs & ditch maintenance** was conducted throughout 2024, which is essential to improving drainage in wet areas.



INFRASTRUCTURE: TRANSPORTATION

Planning for the Future:

Rural Road Study

Did you know that rural municipalities manage the majority of Alberta's roads (71%) and bridges (61%)?

In July 2024, County of Barrhead hired ROHI Engineering to conduct a *Rural Road Study*. The Study classifies the County's road network, and identifies future routes, repairs, and maintenance to our road & bridge infrastructure. This information is vital to help make informed decisions and provide needed information for responsible Asset Management.

New Equipment

In alignment with the multi-year Capital Plan, Public Works purchased 6 major pieces of equipment to replace aging fleet:

- ½ ton truck
- ¾ ton truck
- 1½ ton truck
- Gravel truck & pup
- Snowplow/gravel truck
- Motor grader

New Sand & Salt Shed

County of Barrhead constructed a new storage facility for road sand & salt to help solve operational and environmental challenges with the previous storage shed.

New building is built on an asphalt pad and fully enclosed. By keeping materials and loading area covered, the County can reduce environmental impact & cleanup costs by preventing potential spills of material. The new larger building is also able to store more material, which will reduce the number of refills required through the year.

The new facility protects the environment, improves efficiency, and ensures the County is ready for winter road maintenance.



Construction of new sand/salt building



INFRASTRUCTURE: UTILITIES

County of Barrhead Utilities Officer maintains & operates rural water distribution, 2 water treatment plants (Neerlandia & Manola), and 4 wastewater lagoons.

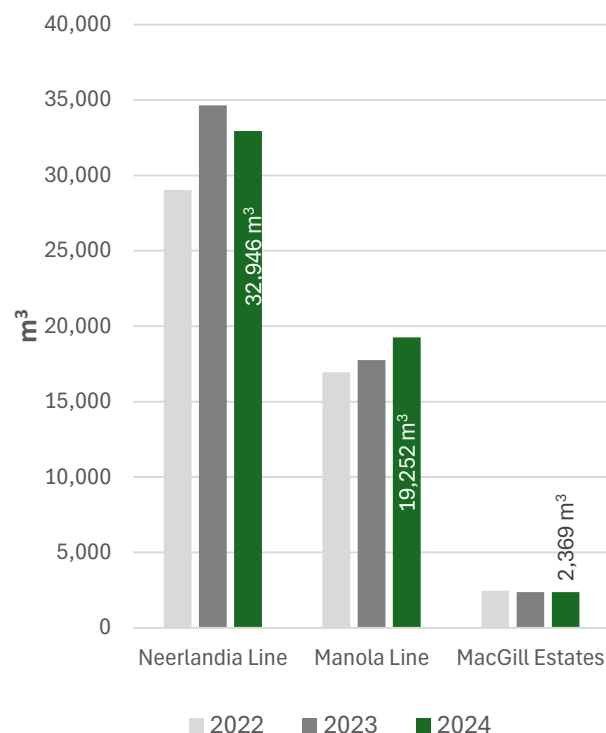
Water Supply: Barrhead Regional Water Commission (BRWC)

- BRWC is a partnership between the County & Town of Barrhead.
- County purchased the following volumes of water from BRWC to provide municipal water services.
 - Neerlandia Line** supplied **32,946 m³** of water to the Hamlet of Neerlandia, 20 outlying customers, and Kiel Industrial Park (peak usage per day: 665 m³).
 - Manola Line** supplied **19,252 m³** of water to the Hamlet of Manola, 19 outlying customers (peak usage per day: 247 m³).
 - MacGill Estates Line** supplied **2,369 m³** of water to the subdivision of MacGill Estates (peak monthly usage: 276 m³).
- Enroute to Neerlandia, County inspected and serviced BRWC hydrants, booster station and meter vault – all in good condition.
- Enroute to Manola, County inspected meter vault & blow-off chambers, and pumped out groundwater seepage.

Municipal Wastewater

- Private contractors hauled a total of 15,454 m³ of sewage effluent into the County’s wastewater lagoons.
 - Manola lagoon: 3,525 m³**
 - Lac La Nonne (Dunstable) Lagoon: 4,504 m³**
 - On June 11, 2024, the Lac La Nonne wastewater lagoon reached capacity and was closed for the season.
 - Neerlandia Lagoon: 3,277 m³**
 - 2024 was the 3rd full year of a truck dump station available at the Neerlandia Lagoon.
 - Thunder Lake lagoon: 4,148 m³**
 - Lagoon was closed April 5-July 3, 2024, due to reaching freeboard limits. This lagoon was discharged May 29-July 4, 2024 (approx. 5,400 m³ discharged).

Annual Water Usage



Peak Usage Per Day

Compared to 2023:

- ↑ Neerlandia: **3% increase**
- ↑ Manola: **11% increase**
- ↓ MacGill Estates: **4% decrease**

Lagoon Usage by Private Contractors

Compared to 2023:

- ↑ Manola: **10% increase**
- ↑ Thunder Lake: **10% increase**
- ↑ Lac La Nonne: **12% decrease**
- ↑ Neerlandia: **149% increase**

ENFORCEMENT SERVICES

County of Barrhead Enforcement Services Department consists of 1 full-time Community Peace Officer (CPO), who was hired December 12, 2023. Our CPO became fully operational on February 29, 2024, and hit the ground running.

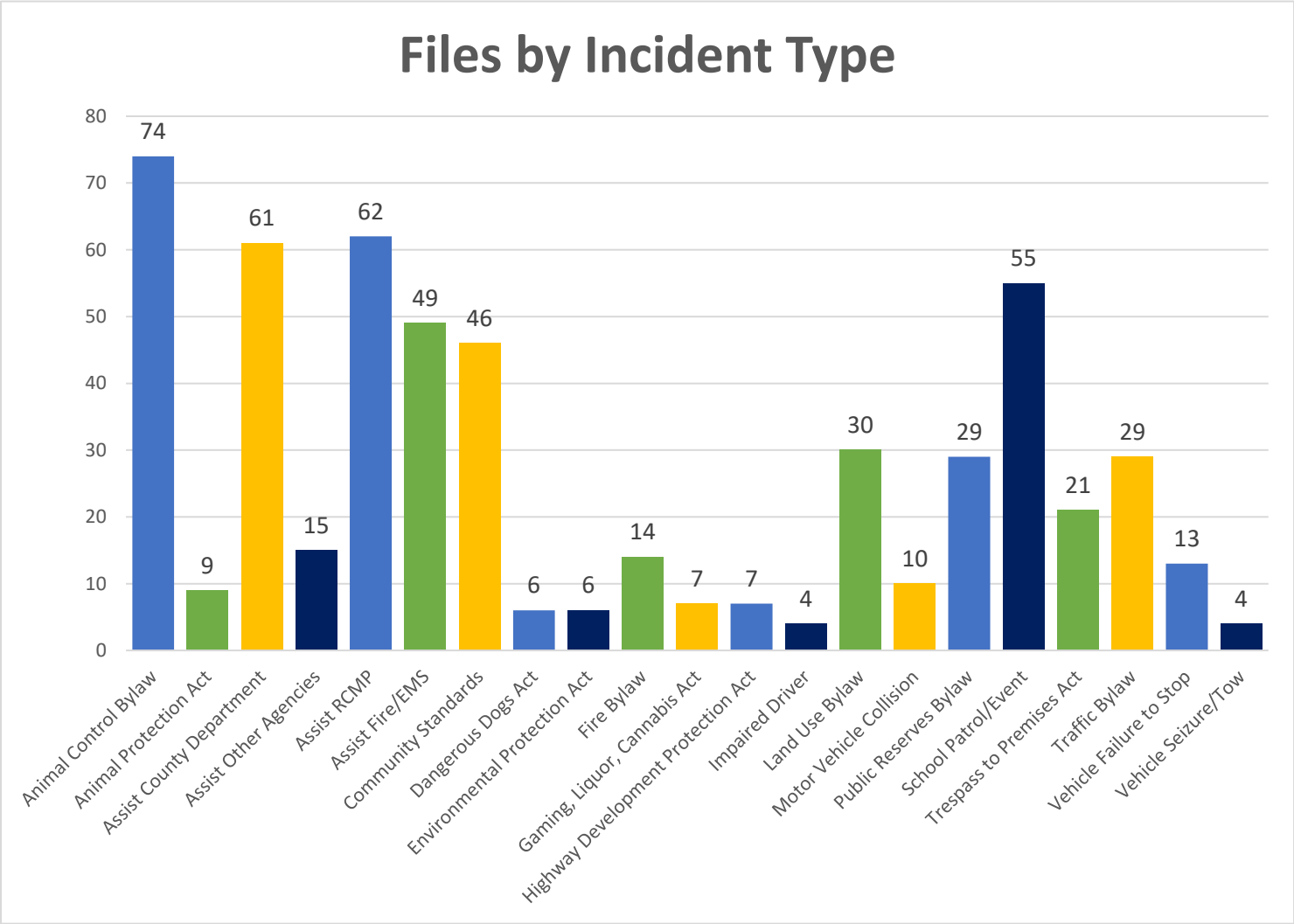
CPO is responsible for patrolling 1,466 km of local roads, as well as the 2 and 3 digit provincial highways in the County. CPO conducts complaint-based enforcement of bylaw issues and provides proactive traffic enforcement throughout the County when time permits. CPO also supports Barrhead RCMP when required, and provides emergency response support to Barrhead Regional Fire Services.

Enforcement Services provides detailed reports to Council throughout the year. Visit www.CountyBarrhead.ab.ca/p/Department-Reports to read more!



File Statistics

In 2024, Enforcement Services actioned 309 complaints from the public, and generated 1,363 files across the County. In total, our CPO traveled 41,655 km across the County in 2024!



ENFORCEMENT SERVICES

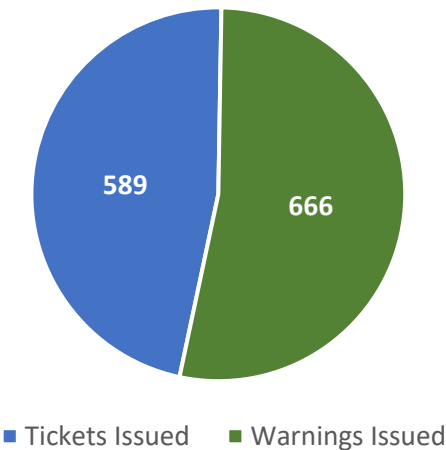
Traffic Enforcement

Did you know? 40% of all ticket revenue is kept by the Province, while only 60% is kept by the County.

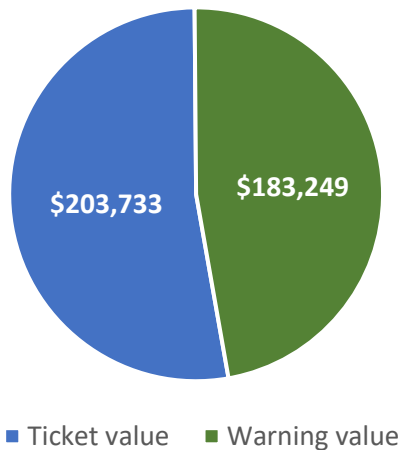
In 2024, a total of 56% of all traffic stops resulted in a warning given to the driver instead of a ticket.



Tickets vs. Warnings Issued



Value of Tickets vs. Warnings



Community Engagement

Attending community events is an important part of Enforcement Services. Our CPO attended many events in 2024, including:

- LEPA Fishing Derby
- Coffee with a Cop x2
- County Tour
- Neerlandia Public Christian School Pancake Breakfast
- Neerlandia Public/Private Christian Schools Terry Fox Run
- LIFT Business Conference & Trade Show
- Barrhead Polar Parade
- Blue Heron Parade



BARRHEAD REGIONAL FIRE SERVICES

Barrhead Regional Fire Services (BRFS) is a partnership between the County of Barrhead and Town of Barrhead to provide fire & rescue services to the region, operating from the Emergency Response Center in the Town of Barrhead. BRFS also provides other services, including fire prevention, public education, loss prevention inspections, investigations, and public relations.



Planned demolition of derelict Camp Creek Store used as fire response training opportunity.

- County pays 50% of core functions for facility and staff.
- Each municipality pays for fire response in their own jurisdiction.
 - County is able to recover some of this cost by charging up to a maximum of \$3,000 per response (as per policy), expecting that properties are insured.
 - However, full cost of fire response may be charged to the landowner if they are deemed to be non-compliant with permits or law.

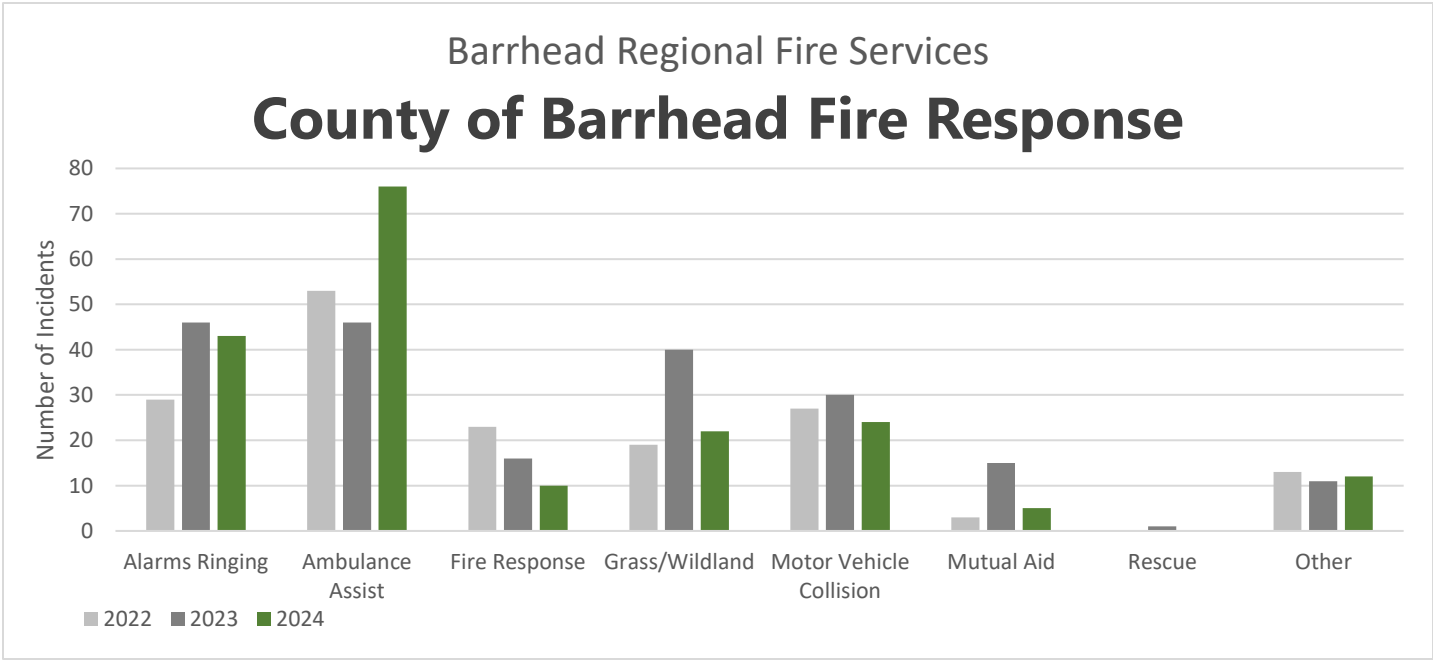
2024 Fire Response

- **163 fire response calls** in the County of Barrhead.
 - Response in the County accounted for **35%** of all calls to BRFS in 2024.
- **252 hours** of fire response time was spent in the County.
 - Accounts for **61%** of all time that BRFS spent on calls in 2024 (**411** hours total, between County, Town, & Mutual Aid).

Fire Response

Compared to 2023:

- **Nearly the same** amount of fire calls (160 calls in 2023)
- **26% fewer** hours spent in County (342 hours in 2023)



Financial Management & Control

County of Barrhead is required by provincial legislation to prepare annual financial statements by May 1st for the preceding year. These statements are consistent with financial reporting standards established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada, as required by the *Municipal Government Act (MGA)*.

As a public entity, Canada's public sector accounting standards require that the County's financial statements:

- ✓ Account for the full extent of the **financial affairs & resources** that the County controls.
- ✓ Show the County's **financial position** at the end of the fiscal period (so that the County's ability to finance its activities and provide future services can be evaluated).
- ✓ Describe the County's **change in financial position** during the fiscal period.
- ✓ Demonstrate the County's **accountability** for the management of its resources, obligations, and financial affairs for which it is responsible.

Financial statements should provide readers with a clear understanding of the County's:

- ✓ **Assets**
- ✓ **Liabilities**
- ✓ **Revenues**
- ✓ **Expenses**

County's 2024 Financial Statements include:

- **Statement of Financial Position**
Reports financial assets, liabilities, net financial assets, non-financial assets, and accumulated surplus at December 31. This statement is used to evaluate the County's ability to finance its activities and satisfy its obligations and commitments.
- **Statement of Operations**
Reports revenues earned, expenses incurred, and results of the fiscal year as well as annual surplus. Statement of operations also summarizes the change in accumulated surplus.
- **Statement of Changes in Net Financial Assets**
Reports the changes in net financial assets at year end and provides information regarding the extent to which operating and capital expenditures in the year were met by revenues recognized in the year. This is a key indicator of financial health!
- **Statement of Cash Flow**
Reports how cash was generated and used in the year and classifies cash activities into operating, capital, investing, and financing activities. The net change in cash and cash equivalents are reflected in this statement.

These statements should be read in conjunction with the Schedules and Notes to the Financial Statements.

Municipal Financial Processes:

Accounting Process

County maintains an accounting system consistent with accepted standards for local government accounting in Alberta and Canada (including PSAB guidelines for local governments). Finance and accounting services are administered under the direction of the Director of Corporate Services and/or Chief Administrative Officer.

Audit Process

Pursuant to section 280 of the *MGA*, County Council must appoint 1 or more auditors for the municipality. In October 2020, *Greilach Lussier LLP* was awarded the contract for professional audit services for a 5-year term. Preparation, accuracy and integrity of the financial statements is the responsibility of municipal administration. The auditor's responsibility is to express an opinion on the financial statements, based on their audit results.

Budget Process

County prepares a comprehensive yearly operating and capital budget and provides monthly updates to Council.

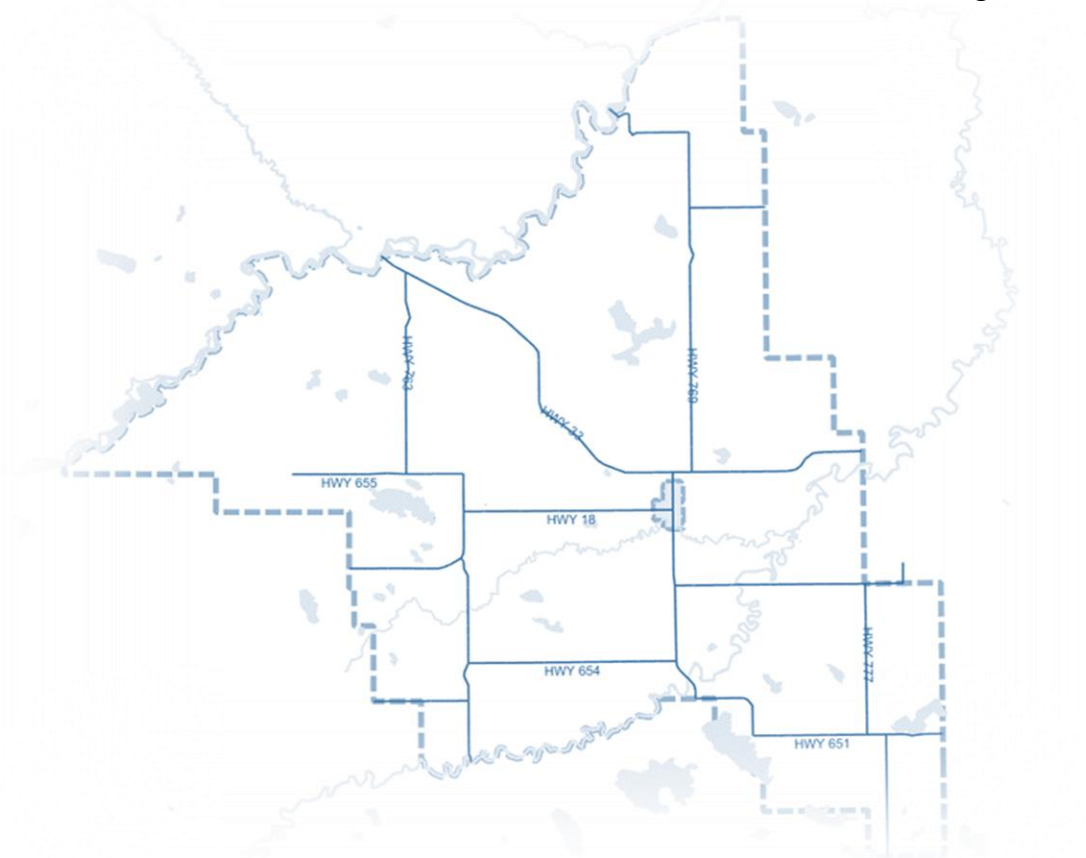
Financial Policies

Council approves several financial management policies which are established to ensure good governance and fiscal responsibility. For more information or to obtain copies of the policies, please contact the County office.

Asset Management Program

In 2022, an *Asset Management Committee* was formed to develop an Asset Management Program for the County. This Committee is comprised of staff representing Public Works, Utilities, and the Finance department.

In 2023, the Committee developed an *Asset Management Policy*, which was approved by Council. The policy will provide guidance to develop and maintain the County's asset management capability to support sustainable delivery of services to stakeholders, based on consistent and informed decision making.



FINANCIAL STATEMENTS: ANALYSIS

Statement of Financial Position

Financial assets are financial resources that are considered cash or could be turned into cash if required to fund the day-to-day operations of the County.

Net Financial Assets:

In 2024, net financial assets increased by \$711,730, which included a decrease in financial assets of \$1,852,633 offset by a decrease in liabilities of \$2,564,363.

Cash & Investments:

Unrestricted cash increased by \$1,521,273 and restricted cash decreased by \$1,727,019 for a net decrease of \$205,746. Investments decreased by \$1,470,562 as Camp Creek funds being held in trust were returned to them.

At December 31, 2024, cash on hand was \$14,633,241 (2023: \$14,838,987).

Taxes:

Outstanding taxes and grants in-lieu at year end were \$819,084 (2023: \$716,511) with an allowance for doubtful accounts of \$145,000 (2023: \$100,000) applied for a net estimated collectible of \$674,084 (2023: \$616,511).

Collection of taxes levied on oil and gas companies has been a challenge for the County in previous years. However, the Tax Instalment Payment Plan (TIPP) program, along with a recovery in the oil and gas industry, has resulted in the collection of the majority of outstanding oil and gas unpaid taxes owed by operating oil and gas companies. In the current year, one O&G went into receivership, requiring the allowance for doubtful tax accounts to be increased.

Trade:

Trade and other receivables decreased by \$162,125. This is primarily due to timing.

Liabilities:

Liabilities include accounts payable & accrued liabilities, deposit liabilities, employee benefit obligations, deferred revenues, long term debt, and asset retirement obligations. At year end, liabilities decreased by \$2,564,363. This change was due to a decrease in deposit liabilities due to the return of Camp Creek funds being held in trust, a reduction in deferred revenue, timing on accounts payable & accrued liabilities, and repayment of long-term debt.

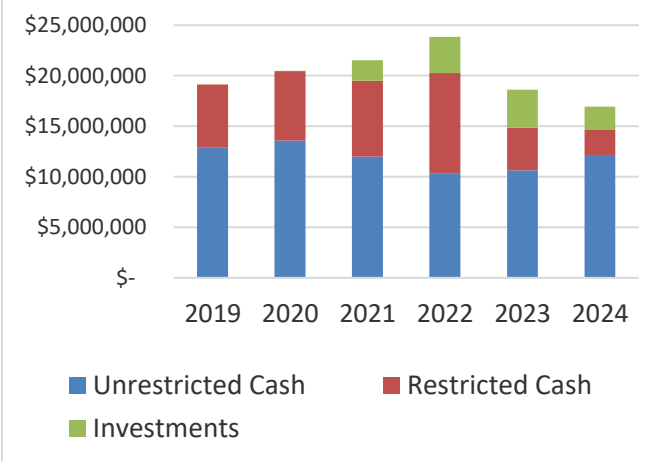
Deferred Revenue:

Deferred revenue decreased by \$359,880, due to the use of conditional grants to fund capital projects. Deferred revenue represents unexpended conditional grants which the County plans to use for projects in future years.

Financial assets include:

- ✓ Cash & temporary investments
- ✓ Taxes & grants in place of tax receivables
- ✓ Trade & other receivables
- ✓ Agreements receivables
- ✓ Land held for resale
- ✓ Investments
- ✓ Other financial assets

Cash & Investments

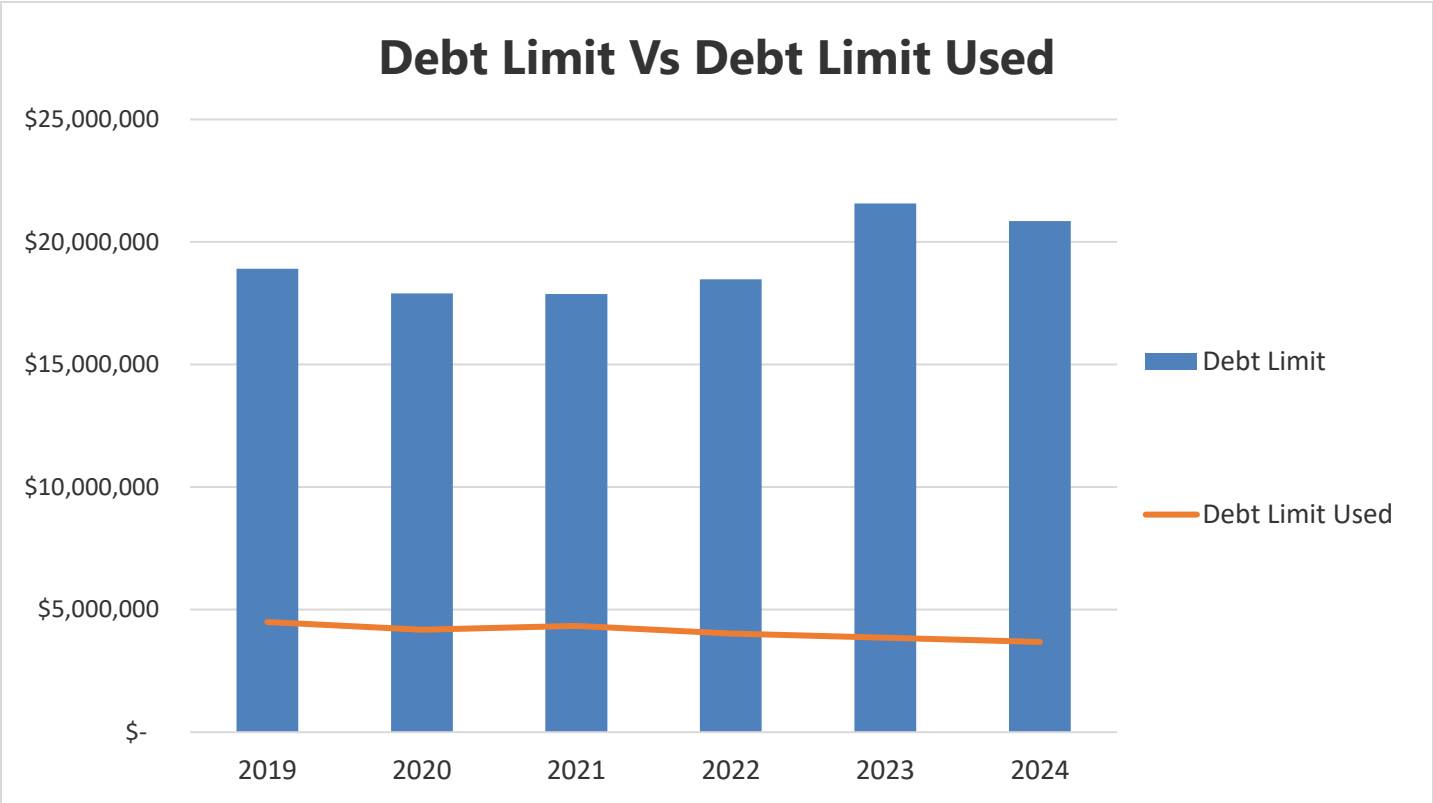


FINANCIAL STATEMENTS: ANALYSIS

Debt:

Long term debt held by the County originates from the \$5 million capital contribution the County made to the Town of Barrhead’s Aquatic Center in 2016. County makes bi-annual debenture payments in a blended principal and interest payment of \$281,974. The loan matures in 2041 and bears interest at 2.881%.

MGA sets the maximum debt level and debt servicing limits of municipalities. Debt limit is calculated at 1.5 times the revenue of the municipality and the debt service limit is calculated at 0.25 times the revenue. At December 31, 2024, the County has an unused debt limit of \$17,174,771 (2023: \$17,718,239).



Non-Financial Assets:

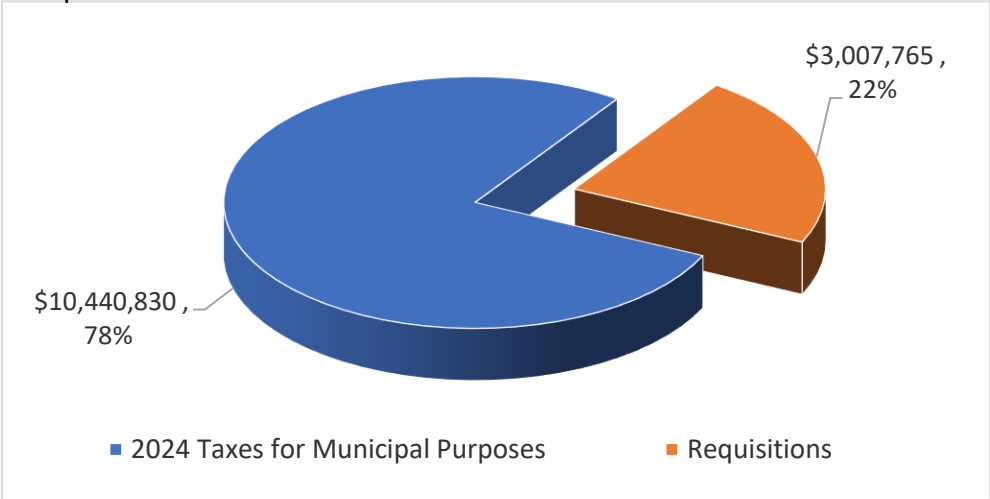
Non-financial assets are assets that have an economic life that extends beyond the current year and are intended for consumption in the normal course of operations. They are converted into an expense in future periods and include tangible capital assets, inventories, and prepaid expenses.

Tangible capital assets decreased by \$196,305 from 2023, for a total balance of \$59,056,013. In 2024, the County acquired \$3,209,183 in assets and \$592,737 of construction in progress, which was offset by assets sold in 2024 with a net book value of \$216,957. Amortization of \$3,781,268 (2023: \$3,723,098) was expensed during the current year.

Inventories held for consumption increased by \$28,159, due to aggregate crushing activities undertaken in 2024 offset by usage during the year.

Statement of Operations

Net taxes available for municipal purposes were \$10,440,830 (2023: \$9,593,608). An additional \$3,007,765 (2023: \$2,774,231) was levied for education, social housing, and designated industry properties, and was paid to the requisitioning authority. Requisitioned taxes are collected on behalf of 3rd parties and are paid directly to those parties.



Revenue:

Total revenue for the year was \$13,839,788, which was \$255,921 (or 1.88%) higher than budget and \$116,148 (or 0.85%) higher than prior year. Increase from budget was primarily due to the following items being higher than budgeted: investment income (\$163,681), net municipal taxes (\$48,684), and licenses and permits (\$41,007).

Expenses:

Expenses for the year were \$14,364,743, which was \$2,248,754 (or 13.54%) lower than budget, and \$1,092,406 (or 8.23%) higher than prior year. Most departments’ expenses were lower than budget for various reasons including lower prices, favourable weather, and lower expenses incurred than budgeted.

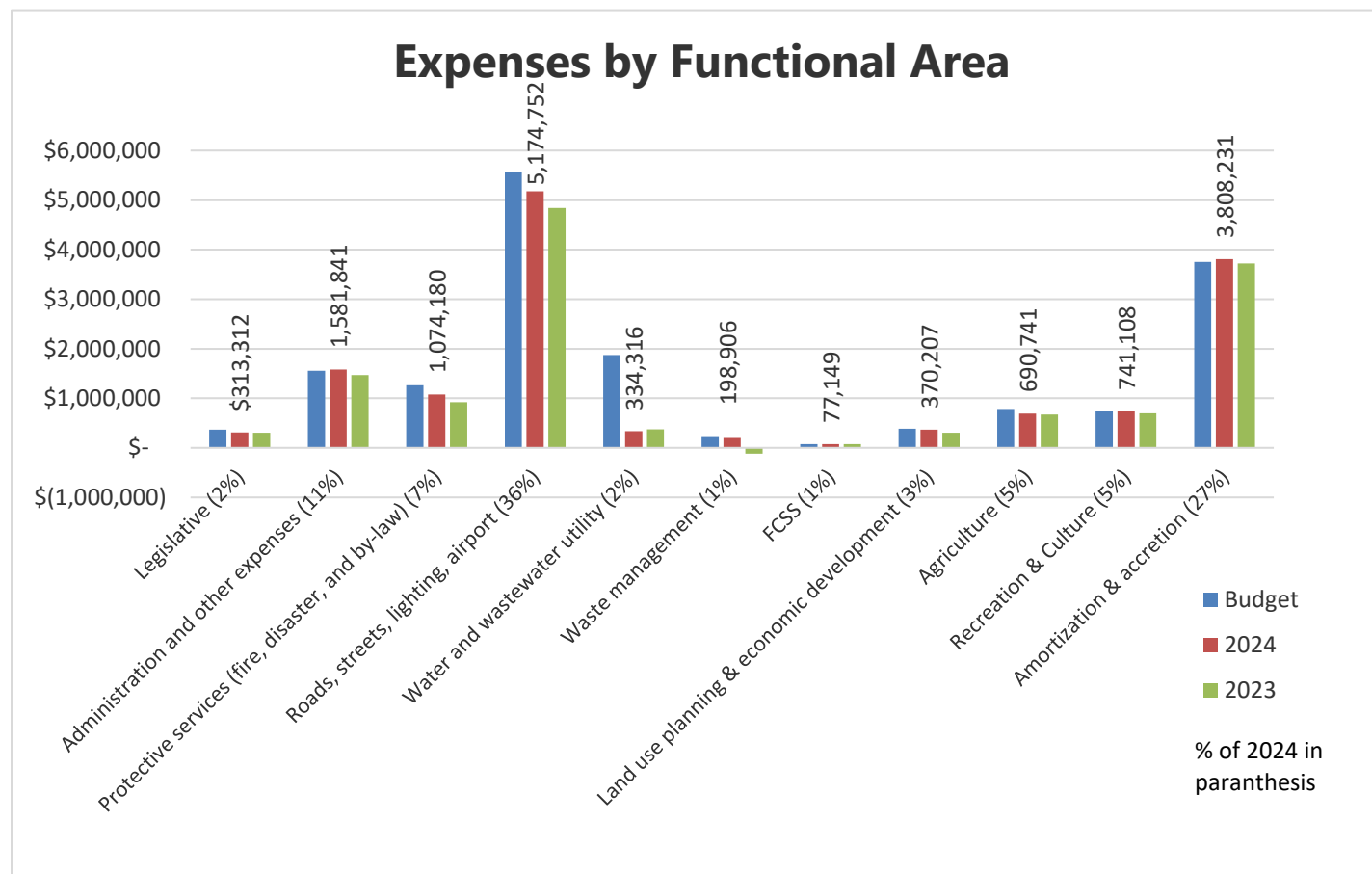
There was 1 department with a notable differences from budget:

- **Water & wastewater** expenses came in \$1,537,522 lower than budget. Water & wastewater budget included a \$1,500,000 contribution to the Town for Sani Pre-treatment and \$26,500 engineering work at Kiel Industrial Park, which did not occur in 2024.

Shortfall of revenue over expenses before other:

Shortfall of revenue over expenses before other was budgeted to be \$3,029,630, while actual was a shortfall of \$524,955 due to the revenue and expense variances noted above.

FINANCIAL STATEMENTS: ANALYSIS

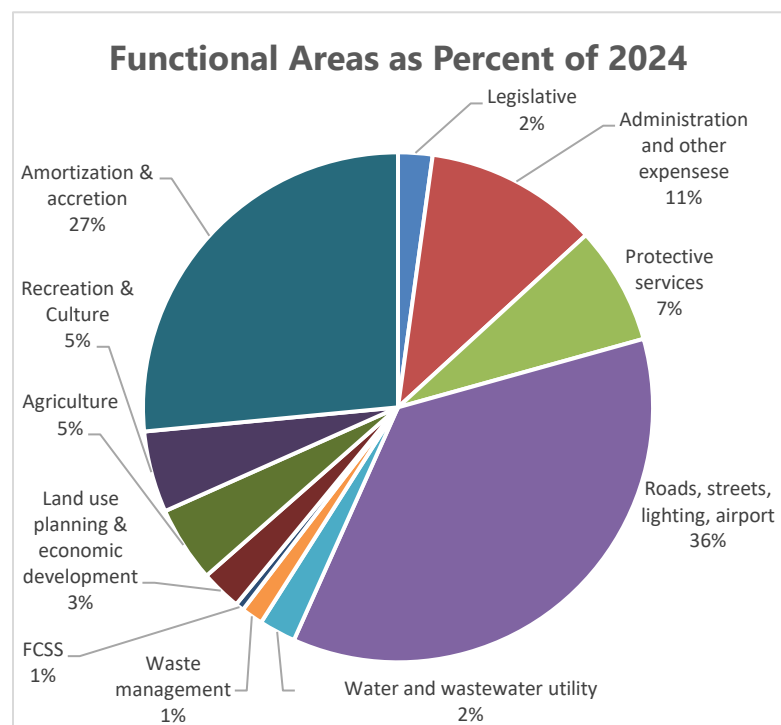


Excess of Revenue vs. Expenses:

Shortfall of revenue over expenses was budgeted to be \$1,847,630, while actual was an excess of \$549,354. In addition to this revenue and expense variance, government transfers for capital were \$68,619 lower than budget. Capital grants from the Government of Alberta and Canada can only be recognized as revenue as the work is completed on the projects the grant funds have been designated to.

Insurance proceeds of \$17,695 was for the replacement of the Lac La Nonne 3-sided shelter at Klondike Park.

Gain on disposal of tangible capital assets was \$56,767 lower than budget due to actual proceeds being lower than budgeted.



Accumulated Surplus

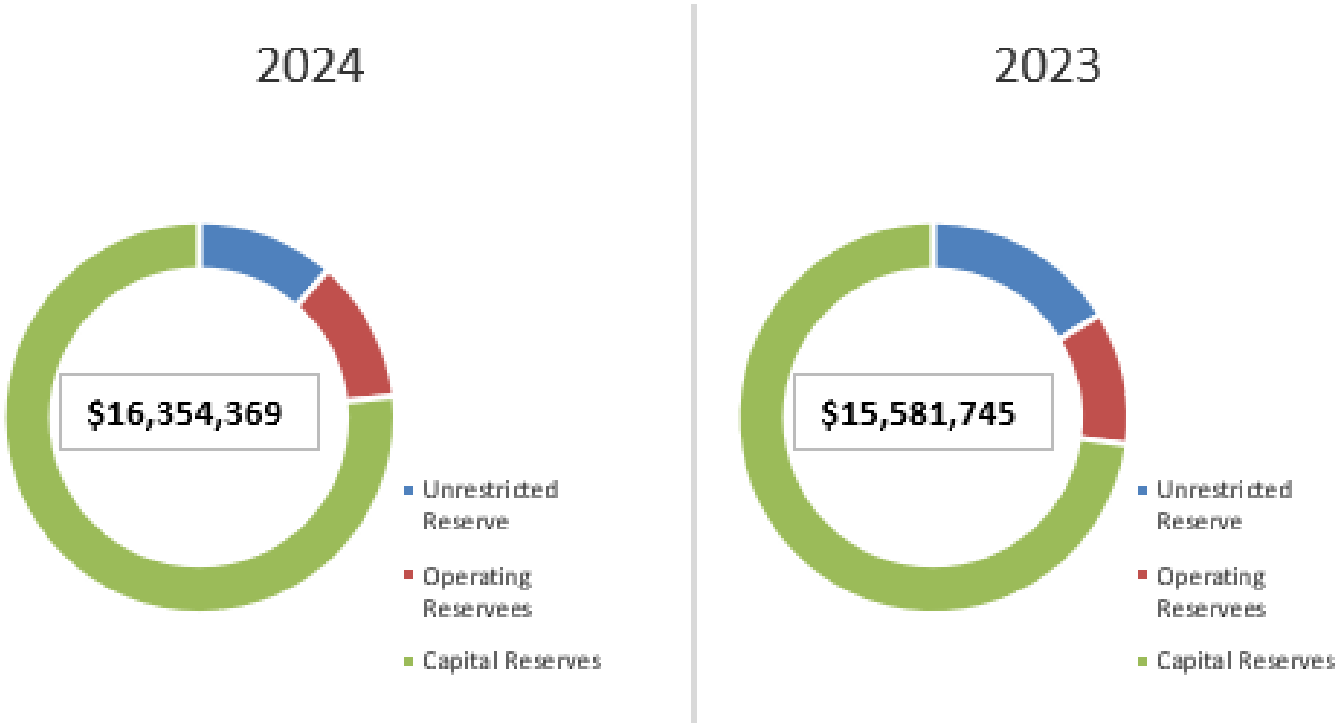
Reserves (or, accumulated surpluses) are set aside to fund future operational costs and capital expenditures. Purpose of reserves is to promote financial stability and flexibility, provide for future capital expenditures, smooth operating expenditures that would cause fluctuations in the operating budget, and adhere to statutory requirements.

Example of Reserves:

Operational Reserves are used for operational expenditures that do not occur on an annual basis. For example, aerial photographs are a useful tool in Planning & Development. New photographs are re-taken every 7 years. Rather than budget for the expenditure once every 7 years, the County sets aside an amount every year to ensure there are funds to cover the aerial photographs when they are required.

Capital Reserves are funds set aside for the purchase of capital equipment, such as graders for road maintenance. An amount is set aside each year to ensure enough funds are available to make capital purchases as outlined in the Capital Plan.

County has increased its unrestricted and restricted reserves by \$772,623 for a total of \$16,354,369 (2023 - \$15,581,745). Unrestricted reserves account for 11%, operating reserves account for 12%, and capital reserves account for 77% of the 2024 reserves. Unrestricted reserves will help cover projected budget shortfalls in future years.



KEY PERFORMANCE INDICATORS

County tracks several Key Performance Indicators (KPIs). The KPIs being tracked were determined by Alberta Municipal Affairs and measure a specific aspect of a municipality's governance, finances, or community. Benchmarks established are a good rule of thumb to assess the viability of the County of Barrhead, as well as confirm that Council is responsible and accountable. **In 2024, the County exceeded all benchmarks.**

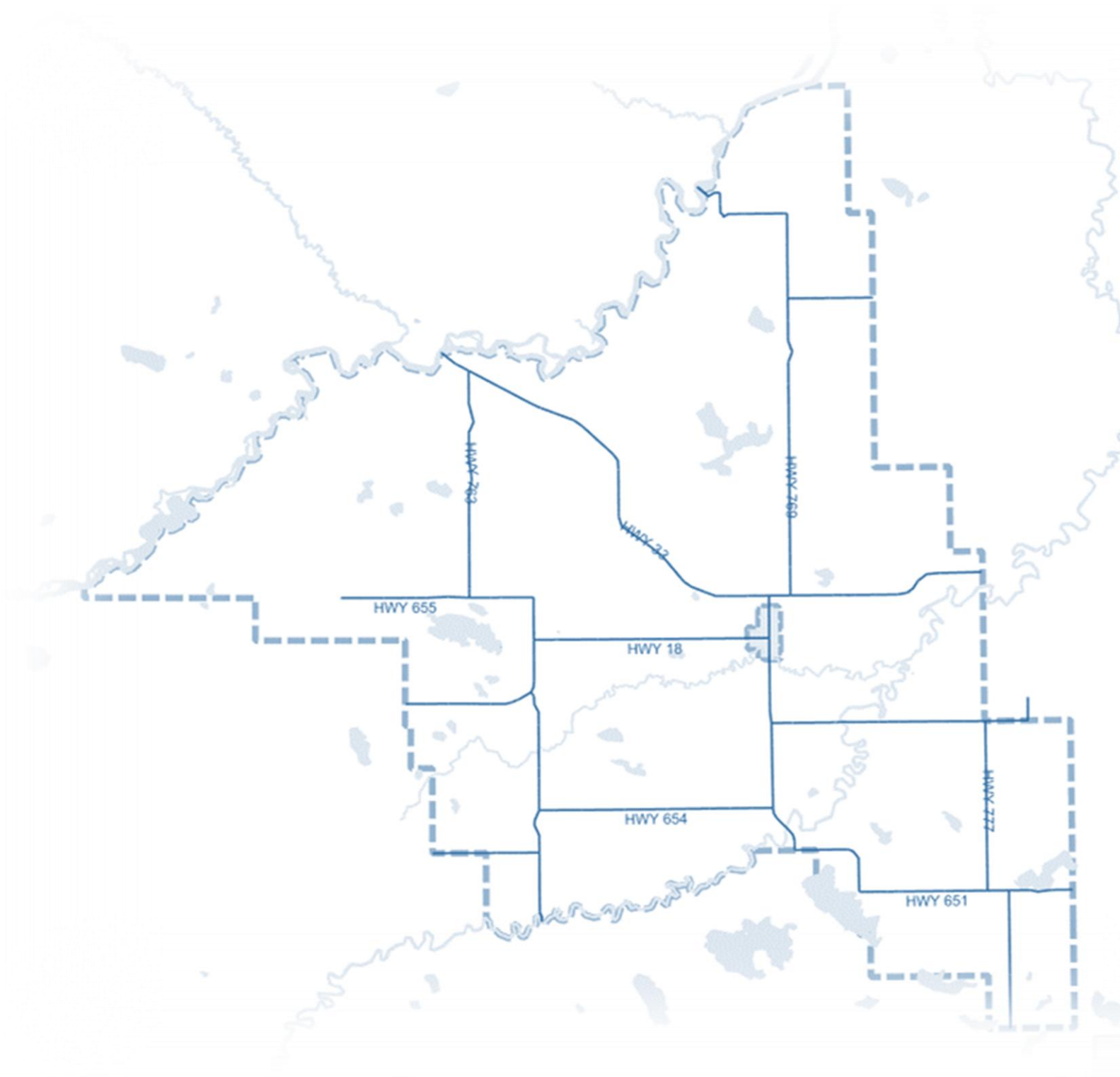
Municipal Affairs publishes the indicators of all municipalities on an annual basis. The following chart summarizes Municipal Affairs published results for 2023 and 2022. KPIs presented for 2024 were prepared by the County, as they are not yet available through Municipal Affairs.

Key Performance Indicator	Benchmark	2024	2023	2022
TAX BASE BALANCE: Percentage of total tax revenue that is collected from residential and farmland properties. At risk when more than 95% of the municipality's tax revenue comes from residential and farmland properties.	< 95%	57.36%	60.23%	60.81%
TAX COLLECTION RATE: Percentage of property taxes collected. At risk when a municipality collects less than 90% of the property taxes it levies in a reporting year.	> 90%	96.07%	96.13%	95.05%
POPULATION CHANGE: Percentage of population change in the municipality over a 10-year period. At risk when a municipality's population declines by 20%.	risk when decline of 20%	(3.59)%	(3.59)%	(3.59)%
CURRENT RATIO: Ratio of current assets compared to current liabilities. At risk when result is less than 1.	> 1	6.28	3.30	2.11
ACCUMULATED SURPLUS/DEFICIT: Total assets minus liabilities of the municipality excluding capital assets and related debt. Should not be below zero.	> 0	\$16,354,369	\$15,581,746	\$15,487,678
ON-TIME FINANCIAL REPORTING: Municipalities are required to submit year-end audited financial statements and financial information returns to Municipal Affairs by May 1st of the reporting year.	Submitted by May 1	Yes	Yes	Yes
DEBT TO REVENUE PERCENTAGE: Total borrowings as a percentage of total revenue. At risk when a municipality's debt is greater than 120% of its total revenue.	< 120%	26.48%	26.80%	32.66%
DEBT SERVICE TO REVENUE PERCENTAGE: Annual principal and interest payments as a percentage of total revenue. At risk when principal and interest payments on borrowings is greater than 20% of a municipality's total revenue.	< 20 %	1.27%	1.20%	1.36%
INVESTMENT IN INFRASTRUCTURE: Ratio of new investment in capital assets compared to the amortization of existing assets over a 5-year period. At risk if a municipality's capital spending is less than the depreciation of its assets (result of < 1).	> 1	1.73	1.79	1.23
INFRASTRUCTURE AGE: Depreciated (amortized) value of tangible capital assets as a percentage of original cost. At risk when net book value of tangible capital assets is less than 40% of the original cost.	> 40%	54.32%	56.07%	53.86%
INTEREST IN MUNICIPAL OFFICE: Elections votes are only held if there are more candidates than positions. At risk when no vote is held because all councillors are acclaimed. A result of N/A indicates that no election or by-election occurred within the reporting year.	Vote held	N/A	N/A	N/A

COUNTY OF BARRHEAD FINANCIAL STATEMENTS

Signed Audited Financial Statements are attached in following pages.

For the year ending December 31, 2024



County of Barrhead No. 11

Financial Statements

For the Year Ended December 31, 2024

County of Barrhead No. 11
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For the Year Ended December 31, 2024

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Email: info@countybarrhead.ab.ca

www.countybarrhead.ab.ca

Management's Responsibility

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

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

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

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

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

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

April 1, 2025

A black rectangular box redacting the signature of the Chief Administrative Officer.

Chief Administrative Officer



Greilach Lussier LLP

CHARTERED PROFESSIONAL ACCOUNTANTS

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

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

*Denotes Professional Corporation

INDEPENDENT AUDITOR'S REPORT

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

Opinion

We have audited the financial statements of County of Barrhead No. 11 (the County), which comprise the statement of financial position as at December 31, 2024, and the statements of operations, changes in accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes and schedules to the financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

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

Other Matter - Supplementary Information

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

Other Information

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

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

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

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

(continues)

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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



Greilach Lussier LLP
Chartered Professional Accountants

Barrhead, Alberta
April 1, 2025

County of Barrhead No. 11
Statement of Financial Position
As at December 31, 2024

	<u>2024</u>	<u>2023</u>
FINANCIAL ASSETS		
Cash and temporary investments (Note 2)	\$ 14,633,241	\$ 14,838,987
Taxes and grants in place of taxes receivable (Note 3)	674,084	616,511
Trade and other receivables (Note 4)	481,430	643,555
Agreements receivable (Note 5)	220,389	290,461
Land for resale (Note 6)	610,322	610,322
Investments (Note 7)	2,315,164	3,785,726
Other financial assets	7,873	9,574
	<u>\$ 18,942,503</u>	<u>\$ 20,795,136</u>
LIABILITIES		
Accounts payable and accrued liabilities (Note 8)	\$ 1,179,335	\$ 1,716,272
Deposit liabilities	132,936	1,654,157
Employee benefit obligations (Note 9)	187,905	197,122
Deferred revenues (Note 10)	864,010	1,223,890
Long term debt (Note 11)	3,682,303	3,854,461
Asset retirement obligation (Note 12)	878,490	851,527
Other liabilities	8,087	-
	<u>\$ 6,933,066</u>	<u>\$ 9,497,429</u>
NET FINANCIAL ASSETS	<u>\$ 12,009,437</u>	<u>\$ 11,297,707</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule II)	\$ 59,056,013	\$ 59,252,318
Inventory for consumption (Note 13)	3,292,483	3,264,324
Prepaid expenses	173,958	168,188
	<u>\$ 62,522,454</u>	<u>\$ 62,684,830</u>
ACCUMULATED SURPLUS (Schedule I, Note 14)	<u>\$ 74,531,891</u>	<u>\$ 73,982,537</u>

Commitments (Note 21)

Contingencies (Note 22)

Approved on behalf of Council:



Reeve

Deputy Reeve

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

County of Barrhead No. 11
Statement of Operations
For the Year Ended December 31, 2024

	Budget (Unaudited) (Note 24)	2024	2023
REVENUE			
Net municipal taxes <i>(Schedule III)</i>	\$ 10,392,146	\$ 10,440,830	\$ 9,593,608
User fees and sales of goods	1,073,794	1,060,465	1,194,975
Penalties and costs on taxes	150,000	153,450	139,821
Licenses and permits	23,500	64,507	14,972
Investment income	618,137	781,818	899,436
Government transfers for operating <i>(Schedule IV)</i>	1,287,332	1,286,342	1,760,944
Development levies	-	1,135	-
Other	38,958	51,241	119,884
Total Revenue	\$ 13,583,867	\$ 13,839,788	\$ 13,723,640
EXPENSES			
Legislative	\$ 368,900	\$ 313,312	\$ 304,616
Administration	1,629,187	1,616,674	1,542,622
Protective Services	1,379,207	1,189,614	1,038,495
Transportation	8,927,444	8,627,149	8,176,157
Water and wastewater	1,973,711	436,189	477,419
Waste management	319,083	274,032	(50,306)
Family and community support (FCSS)	77,149	77,149	75,500
Planning and development	384,854	370,207	307,022
Agriculture	806,457	715,608	697,336
Recreation and culture	747,505	744,809	703,476
Total Expenses	\$ 16,613,497	\$ 14,364,743	\$ 13,272,337
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER	\$ (3,029,630)	\$ (524,955)	\$ 451,303
OTHER			
Contributed assets	-	-	42,186
Insurance proceeds	-	17,695	40,333
Government transfers for capital <i>(Schedule IV)</i>	1,078,000	1,009,381	6,219,047
Gain (loss) on disposal of tangible capital assets	104,000	47,233	617,827
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	\$ (1,847,630)	\$ 549,354	\$ 7,370,696
ACCUMULATED SURPLUS, BEGINNING OF YEAR	73,982,537	73,982,537	66,611,841
ACCUMULATED SURPLUS, END OF YEAR	\$ 72,134,907	\$ 74,531,891	\$ 73,982,537

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

County of Barrhead No. 11
Statement of Change in Net Financial Assets
For the Year Ended December 31, 2024

	Budget (Unaudited)	2024	2023
EXCESS OF REVENUE OVER EXPENSES	\$ (1,847,630)	\$ 549,354	\$ 7,370,696
Acquisition of tangible capital assets	(5,607,937)	(3,801,920)	(12,009,791)
Contributed tangible capital assets	-	-	(42,186)
Amortization of tangible capital assets	3,723,098	3,781,268	3,723,098
Proceeds on disposal of tangible capital assets	349,500	264,190	1,183,651
Gain on sale of tangible capital assets	(104,000)	(47,233)	(617,827)
	\$ (1,639,339)	\$ 196,305	\$ (7,763,055)
Acquisition of supplies inventories	\$ (900,000)	\$ (1,244,866)	\$ (1,129,068)
Acquisition of prepaid assets	(175,000)	(173,958)	(168,188)
Use of supplies inventories	1,000,000	1,216,707	1,051,384
Use of prepaid assets	175,000	168,188	153,029
	\$ 100,000	\$ (33,929)	\$ (92,843)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS	\$ (3,386,969)	\$ 711,730	\$ (485,202)
NET FINANCIAL ASSETS, BEGINNING OF YEAR	\$ 11,297,707	\$ 11,297,707	\$ 11,782,909
NET FINANCIAL ASSETS, END OF YEAR	\$ 7,910,738	\$ 12,009,437	\$ 11,297,707

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

County of Barrhead No. 11
Statement of Cash Flows
For the Year Ended December 31, 2024

	2024	2023
OPERATING		
Excess of revenue over expenses	\$ 549,354	\$ 7,370,696
Non-cash items included in excess of revenues over expenses:		
Amortization of tangible capital assets	3,781,268	3,723,098
Gain on disposal of tangible capital assets	(47,233)	(617,827)
Tangible capital assets received as contributions	-	(42,186)
Non-cash charges to operations (net change):		
(Increase) decrease in taxes and grants in place of taxes	(57,573)	127,240
Decrease in trade and other receivables	162,125	433,495
Decrease in agreement receivable	70,072	68,327
Decrease (increase) in other current assets	1,701	(7,744)
Inventory for consumption	(28,159)	(77,684)
Increase in prepaid expenses	(5,770)	(15,159)
Decrease in accounts payable and accrued liabilities	(536,937)	(247,131)
(Decrease) increase in deposit liabilities	(1,521,221)	63,494
Decrease in deferred revenue	(359,880)	(5,522,863)
(Decrease) increase in employee benefit obligation	(9,217)	32,164
Increase in asset retirement obligation	26,963	851,527
Increase in other liabilities	8,087	-
Decrease in provision for landfill closure/post-closure	-	(365,100)
Cash provided by operating transactions	\$ 2,033,580	\$ 5,774,347
CAPITAL		
Acquisition of tangible capital assets	\$ (3,801,920)	\$ (12,009,791)
Sale of tangible capital assets	264,190	1,183,651
Cash applied to capital transactions	\$ (3,537,730)	\$ (10,826,140)
INVESTING		
Decrease in restricted cash and temporary investments	\$ 1,727,019	\$ 5,736,090
Decrease (increase) in investments	1,470,562	(207,372)
Cash applied to investing transactions	\$ 3,197,581	\$ 5,528,718
FINANCING		
Long term debt repaid	(172,158)	(167,303)
Cash applied to financing transactions	\$ (172,158)	\$ (167,303)
INCREASE IN CASH AND CASH EQUIVALENTS DURING YEAR	\$ 1,521,273	\$ 309,622
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	\$ 10,652,349	\$ 10,342,727
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 12,173,622	\$ 10,652,349
Cash and cash equivalents is made up of:		
Cash and temporary investments (Note 2)	\$ 14,633,241	\$ 14,838,987
Less: restricted portion of cash and temporary investments (Note 2)	(2,459,619)	(4,186,638)
	\$ 12,173,622	\$ 10,652,349

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

County of Barrhead No. 11
Schedule of Changes in Accumulated Surplus
For the Year Ended December 31, 2024
Schedule I

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2024	2023
BALANCE, BEGINNING OF YEAR	\$ 2,527,487	\$ 13,054,259	\$ 58,400,791	\$ 73,982,537	\$ 66,611,841
Excess of revenues over expenses	\$ 549,354	\$ -	\$ -	\$ 549,354	\$ 7,370,696
Unrestricted funds designated for future use	(3,840,664)	3,840,664	-	-	-
Restricted funds used for operations	44,114	(44,114)	-	-	-
Restricted funds used for tangible assets	-	(2,368,555)	2,368,555	-	-
Current year funds used for tangible capital assets	(1,433,365)	-	1,433,365	-	-
Disposal of tangible capital assets	216,957	-	(216,957)	-	-
Annual amortization expense	3,781,268	-	(3,781,268)	-	-
Asset retirement obligation accretion expense	26,963	-	(26,963)	-	-
Change in accumulated surplus	<u>\$ (655,373)</u>	<u>\$ 1,427,995</u>	<u>\$ (223,268)</u>	<u>\$ 549,354</u>	<u>\$ 7,370,696</u>
BALANCE, END OF YEAR	<u>\$ 1,872,114</u>	<u>\$ 14,482,254</u>	<u>\$ 58,177,523</u>	<u>\$ 74,531,891</u>	<u>\$ 73,982,537</u>

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

County of Barrhead No. 11
Schedule of Tangible Capital Assets
For the Year Ended December 31, 2024
Schedule II

	Land	Land Improvements	Buildings	Engineered Structures	Machinery & Equipment	Vehicles	2024	2023
COST:								
BALANCE, BEGINNING OF YEAR	\$ 2,421,780	\$ 2,153,142	\$ 2,199,838	\$ 82,204,002	\$ 12,691,826	\$ 4,013,922	\$ 105,684,510	\$ 95,596,688
Acquisition of tangible capital assets	-	135,551	436,703	1,388,151	640,511	608,267	3,209,183	12,047,146
Work-in-progress	-	-	-	71,277	-	521,460	592,737	4,831
Disposal of tangible capital assets	-	-	(4,096)	(37,554)	(437,268)	(282,896)	(761,814)	(1,964,155)
BALANCE, END OF YEAR	\$ 2,421,780	\$ 2,288,693	\$ 2,632,445	\$ 83,625,876	\$ 12,895,069	\$ 4,860,753	\$ 108,724,616	\$ 105,684,510
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	\$ -	\$ 1,064,782	\$ 1,064,782	\$ 37,870,243	\$ 4,125,005	\$ 2,307,380	\$ 46,432,192	\$ 44,107,425
Annual amortization	-	92,925	56,124	2,477,511	926,106	228,602	3,781,268	3,723,098
Accumulated amortization on disposals	-	-	(4,096)	(37,554)	(261,268)	(241,939)	(544,857)	(1,398,331)
BALANCE, END OF YEAR	\$ -	\$ 1,157,707	\$ 1,116,810	\$ 40,310,200	\$ 4,789,843	\$ 2,294,043	\$ 49,668,603	\$ 46,432,192
NET BOOK VALUE OF, END OF YEAR	\$ 2,421,780	\$ 1,130,986	\$ 1,515,635	\$ 43,315,676	\$ 8,105,226	\$ 2,566,710	\$ 59,056,013	\$ 59,252,318
NET BOOK VALUE, BEGINNING OF YEAR	\$ 2,421,780	\$ 1,088,360	\$ 1,135,056	\$ 44,333,759	\$ 8,566,821	\$ 1,706,542	\$ 59,252,318	\$ 51,489,263

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

County of Barrhead No. 11
Schedule of Property and Other Taxes Levied
For the Year Ended December 31, 2024
Schedule III

	Budget (Unaudited)	2024	2023
TAXATION			
Real property taxes	\$ 10,150,967	\$ 10,154,958	\$ 9,573,279
Linear property taxes	3,095,662	3,142,935	2,683,876
Government grants in lieu of property taxes	16,208	16,246	15,919
Special assessments and local improvement taxes	136,885	134,456	94,765
	<u>\$ 13,399,722</u>	<u>\$ 13,448,595</u>	<u>\$ 12,367,839</u>
REQUISITIONS			
Alberta School Foundation Fund	\$ 2,735,473	\$ 2,735,473	\$ 2,613,800
Evergreen Catholic Separate Regional Division #2	26,430	26,430	26,643
Barrhead & District Social Housing	230,725	230,725	121,083
Municipal Affairs	14,948	15,137	12,705
	<u>\$ 3,007,576</u>	<u>\$ 3,007,765</u>	<u>\$ 2,774,231</u>
NET MUNICIPAL TAXES	<u><u>\$ 10,392,146</u></u>	<u><u>\$ 10,440,830</u></u>	<u><u>\$ 9,593,608</u></u>

County of Barrhead No. 11
Schedule of Government Transfers
For the Year Ended December 31, 2024
Schedule IV

	Budget (Unaudited)	2024	2023
TRANSFERS FOR OPERATING:			
Federal government	\$ 3,000	\$ -	\$ 1,057
Provincial government	1,237,019	1,239,042	1,724,704
Other local governments	47,313	47,300	35,183
	<u>\$ 1,287,332</u>	<u>\$ 1,286,342</u>	<u>\$ 1,760,944</u>
TRANSFERS FOR CAPITAL:			
Federal government	\$ -	\$ -	\$ 2,249,236
Provincial government	1,078,000	1,009,381	3,969,811
	<u>\$ 1,078,000</u>	<u>\$ 1,009,381</u>	<u>\$ 6,219,047</u>
TOTAL GOVERNMENT TRANSFERS	<u><u>\$ 2,365,332</u></u>	<u><u>\$ 2,295,723</u></u>	<u><u>\$ 7,979,991</u></u>

County of Barrhead No. 11
Schedule of Expenses by Object
For the Year Ended December 31, 2024
Schedule V

	Budget (Unaudited)	2024	2023
EXPENSES BY OBJECT			
Salaries, wages, and benefits	\$ 4,634,571	\$ 4,494,116	\$ 4,089,895
Materials, goods, supplies and utilities	2,490,584	2,180,162	1,987,341
Contracted and general services	2,165,583	1,918,834	1,918,416
Transfers to other governments	2,844,404	1,265,984	1,132,785
Purchases from other governments	323,635	246,142	368,318
Transfers to local boards and agencies	171,070	170,784	165,523
Interest on long-term debt	109,816	109,598	114,459
Provision (recovery) for allowances	-	45,000	(365,100)
Transfers to individuals and organizations	96,000	95,766	89,798
Bank charges and short term interest	1,970	1,606	1,344
Other expenses	25,803	28,520	19,482
Amortization of tangible capital assets	3,723,098	3,781,268	3,723,098
Accretion of asset retirement obligation	26,963	26,963	26,978
	<u>\$ 16,613,497</u>	<u>\$ 14,364,743</u>	<u>\$ 13,272,337</u>

County of Barrhead No. 11
Schedule of Segmented Disclosure
For the Year Ended December 31, 2024
Schedule VI

	General Government	Administration & Legislative	Protective Services	Transportation Services	Utilities & Waste Management	Planning & Development	Agricultural Services	Recreation & Culture	Community Support Services	Total
REVENUE										
Net municipal taxes	\$ 10,306,374	\$ -	\$ -	\$ 112,571	\$ 21,885	\$ -	\$ -	\$ -	\$ -	\$ 10,440,830
Government transfers for operating	-	33,744	188,596	548,533		44,115	300,284	171,070	-	1,286,342
User fees and sales of goods	-	49,279	52,151	269,886	462,695	17,290	197,549	11,614	-	1,060,464
Licenses and permits			47,757			16,750				64,507
Penalties and costs on taxes	153,450	-	-	-	-	-	-	-	-	153,450
Investment income	648,672	-	-	23,271	80,532	26,264	-	3,080	-	781,819
Other revenues	-	18,762	5,508	2,969	-	19,738	2,002	3,397	-	52,376
	11,108,496	101,785	294,012	957,230	565,112	124,157	499,835	189,161	-	13,839,788
EXPENSES										
Salaries & wages	-	1,290,941	138,398	2,314,642	106,741	229,908	391,389	22,097	-	4,494,116
Goods & supplies	-	74,398	32,149	1,848,758	67,443	35,370	114,993	7,051	-	2,180,162
Contract & general services	-	454,690	45,743	1,011,352	141,936	103,929	129,869	31,315	-	1,918,834
Transfers to other governments	-	-	849,640	-	217,101	-	3,222	365,015	77,149	1,512,127
(Recovery) provision for allowances	45,000	-	-	-	-	-	-	-	-	45,000
Transfers to local boards, agencies, and individuals	-	-	8,250	-	-	1,000	51,268	206,032	-	266,550
Long-term debt interest	-	-	-	-	-	-	-	109,598	-	109,598
Bank charges & shortterm interest	-	1,606	-	-	-	-	-	-	-	1,606
Other expenses	28,519	-	-	-	-	-	-	-	-	28,519
Accretion of asset retirement obligation	-	-	-	13,818	13,145	-	-	-	-	26,963
Segment Expenses before										
Amortization and Other	73,519	1,821,635	1,074,180	5,188,570	546,366	370,207	690,741	741,108	77,149	10,583,475
Amortization expense	-	34,833	115,434	3,438,579	163,854	-	24,867	3,701	-	3,781,268
(Shortfall) Excess of Revenue										
Over Expenses - Before Other	11,034,977	(1,754,683)	(895,602)	(7,669,919)	(145,108)	(246,050)	(215,773)	(555,648)	(77,149)	(524,955)
Insurance proceeds	-	-	-	-	-	-	-	17,695	-	17,695
Government transfers for capital	-	-	-	1,009,381	-	-	-	-	-	1,009,381
Gain (loss) on disposal of capital assets	-	-	(1,000)	30,658	13,450	-	4,125	-	-	47,233
Excess (Shortfall) of Revenue										
over Expenses	\$ 11,034,977	\$ (1,754,683)	\$ (896,602)	\$ (6,629,880)	\$ (131,658)	\$ (246,050)	\$ (211,648)	\$ (537,953)	\$ (77,149)	\$ 549,354

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES

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

Reporting entity

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

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

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

Basis of accounting

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

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

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

Use of estimates

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

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

Valuation of financial assets and liabilities

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

Cash and temporary investments

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

Investments

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

Requisition over-levies and under-levies

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

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

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

Local improvement charges

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

Tax revenue

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

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

Asset retirement obligation

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

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

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

Contaminated sites liability

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

Non-financial assets

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

Non-financial assets, continued

a) Tangible capital assets

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

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

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

b) Contribution of tangible capital assets

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

c) Leases

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

d) Inventories

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

Deferred revenue

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

Government transfers

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

2. CASH AND TEMPORARY INVESTMENTS

	<u>2024</u>	<u>2023</u>
Cash	\$ 3,785,981	\$ 5,919,666
Temporary investments	<u>10,847,260</u>	<u>8,919,321</u>
	<u>\$ 14,633,241</u>	<u>\$ 14,838,987</u>

Temporary investments are short-term deposits with original maturities of three months or less bearing interest at rates of prime less 1.55% to prime less 1.90% maturing during 2025. Included in the above balances are \$2,459,619 (2023 - \$4,186,638) of funds which are restricted.

These funds that are restricted in use are as follows:

	<u>2024</u>	<u>2023</u>
Unexpended conditional grant monies (Note 10)	\$ 864,010	\$ 1,223,890
Levies collected under legislation	1,450,040	1,292,660
Deposits and trust accounts	<u>145,569</u>	<u>1,670,088</u>
	<u>\$ 2,459,619</u>	<u>\$ 4,186,638</u>

3. TAXES AND GRANT IN LIEU OF RECEIVABLES

	<u>2024</u>	<u>2023</u>
Current taxes and grants in place of taxes	\$ 528,862	\$ 479,193
Arrears taxes	290,222	237,318
Less: allowance for doubtful accounts	<u>(145,000)</u>	<u>(100,000)</u>
	<u>\$ 674,084</u>	<u>\$ 616,511</u>

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

4. TRADE AND OTHER RECEIVABLES

	<u>2024</u>	<u>2023</u>
Due from other governments	\$ 260,285	\$ 415,132
Goods and services tax recoverable	49,631	111,306
Trade and other receivables	164,746	120,380
Due from related party (Note 19)	9,272	1,856
Less: allowance for doubtful accounts	(2,505)	(5,118)
	<u>\$ 481,430</u>	<u>\$ 643,555</u>

5. AGREEMENTS RECEIVABLE

	<u>2024</u>	<u>2023</u>
Range road 53 upgrades	\$ 57,622	\$ 113,866
Golf course loan receivable	96,097	102,671
Net investment in capital lease (Note 19)	66,670	73,924
	<u>\$ 220,389</u>	<u>\$ 290,461</u>

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

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

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

6. LAND HELD FOR RESALE

	<u>2024</u>	<u>2023</u>
Kiel Industrial Park, Phase I	<u>\$ 610,322</u>	<u>\$ 610,322</u>

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

7. INVESTMENTS

	<u>2024</u>	<u>2023</u>
Term deposits – Canadian Western Bank	\$ 2,293,764	\$ 2,187,936
Term deposit – Scotiabank	-	1,584,742
Neerlandia Co-op member equity	13,841	9,959
Other	7,559	3,089
	<u>\$ 2,315,164</u>	<u>\$ 3,785,726</u>

The Canadian Western Bank term deposit that requires 93 days notice to withdraw. It bears interest at a rate of prime less 1.95% (2023 – 0.95%)

At December 31, 2024 the prime rate was 5.45% (2023 – 7.20%).

8. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2024</u>	<u>2023</u>
Accounts payable and accrued liabilities	\$ 501,156	\$ 653,932
Due to related party (Note 19)	9,127	8,629
Payables to other governments	669,052	1,053,711
	<u>\$ 1,179,335</u>	<u>\$ 1,716,272</u>

9. EMPLOYEE BENEFIT OBLIGATIONS

	<u>2024</u>	<u>2023</u>
Retirement allowance	\$ 31,997	\$ 34,928
Vacation	155,908	162,194
	<u>\$ 187,905</u>	<u>\$ 197,122</u>

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

10. DEFERRED REVENUE

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

	2023	Contributions	Interest Earned	Contributions Recognized	2024
Canada Community-Building Fund (formerly Federal Gas Tax)	\$ 754,399	\$ -	\$ 35,694	\$ -	\$ 790,093
Municipal Sustainability Initiative	387,221	-	25,427	(412,648)	-
Agricultural Services Board Program	-	284,009	-	(284,009)	-
STIP	-	90,375	-	(53,458)	36,917
WRRP	40,486	-	-	(12,070)	28,416
Other	41,784	3,899	-	(37,099)	8,584
	\$ 1,223,890	\$ 378,283	\$ 61,121	\$ (799,284)	\$ 864,010

Unexpended funds related to the deferred revenues are supported by temporary investments of \$864,010 (2023 - \$1,223,890) which are disclosed in the financial statements as subject to restricted uses as per Note 2.

11. LONG-TERM DEBT

	2024	2023
Debenture – Town of Barrhead Pool	\$ 3,682,303	\$ 3,854,461

Principal and interest repayments are due as follows:

	Principal	Interest	Total
2025	\$ 177,154	\$ 104,820	\$ 281,974
2026	182,294	99,680	281,974
2027	187,584	94,390	281,974
2028	193,027	88,947	281,974
2029	198,628	83,346	281,974
Thereafter	2,743,616	499,087	3,242,703
	\$ 3,682,303	\$ 970,270	\$ 4,652,573

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

11. LONG TERM DEBT, continued

The County's total cash payments for the debenture principal in 2024 were \$172,158 (2023 - \$167,303). The County's total cash payments for the debenture interest in 2024 were \$109,598 (2023 - \$114,671).

12. ASSET RETIREMENT OBLIGATIONS

Landfill

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

Asbestos abatement

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

Gravel pit reclamation

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

12. ASSET RETIREMENT OBLIGATIONS, continued

	<u>2024</u>	<u>2023</u>
Balance, beginning of year	\$ 851,527	\$ -
Liabilities incurred	-	824,549
Accretion expense	26,963	26,978
	<u>\$ 878,490</u>	<u>\$ 851,527</u>

The County has designated funds of \$878,490 (2023 - \$851,000) in reserves for asset retirement obligations.

13. INVENTORY FOR CONSUMPTION

	<u>2024</u>	<u>2023</u>
Gravel	\$ 2,543,610	\$ 2,560,032
Materials and supplies	748,873	704,292
	<u>\$ 3,292,483</u>	<u>\$ 3,264,324</u>

14. ACCUMULATED SURPLUS

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

	<u>2024</u>	<u>2023</u>
Unrestricted surplus	\$ 1,872,118	\$ 2,527,487
Restricted surplus		
Tax rate stabilization	1,934,079	1,723,043
Roads	2,425,921	2,636,151
Water & wastewater	3,864,594	2,152,314
Building replacement & renovations	2,337,046	2,658,744
Land & land improvements	1,386,451	1,302,892
General equipment replacement	2,534,159	2,581,115
	<u>14,482,251</u>	<u>13,054,259</u>
Equity in tangible capital assets	58,177,523	58,400,791
	<u>\$ 74,531,891</u>	<u>\$ 73,982,537</u>

15. EQUITY IN TANGIBLE CAPITAL ASSETS

	<u>2024</u>	<u>2023</u>
Tangible capital assets (Schedule II)	\$ 108,724,616	\$ 105,684,510
Accumulated amortization (Schedule II)	(49,668,603)	(46,432,192)
Asset retirement obligation (Note 12)	(878,490)	(851,527)
	<u>\$ 58,177,523</u>	<u>\$ 58,400,791</u>

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

16. DEBT LIMITS

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

	<u>2024</u>	<u>2023</u>
Total debt limit	\$ 20,857,074	\$ 21,572,700
Total debt	3,682,303	3,854,461
Amount of debt limit unused	<u>\$ 17,174,771</u>	<u>\$ 17,718,239</u>
 Service on debt limit	 3,476,179	 3,595,450
Service on debt	177,154	172,158
Amount of debt serving limit unused	<u>\$ 3,299,025</u>	<u>\$ 3,423,292</u>

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

17. LOCAL AUTHORITIES PENSION PLAN

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

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

Total contributions by the County to the LAPP in 2024 were \$289,314 (2023 - \$265,009). Total contributions by the employees of the County to the LAPP in 2024 were \$258,456 (2023 - \$232,810).

At December 31, 2023, LAPP disclosed an actuarial surplus of \$15.1 billion (2022 - \$12.7 billion).

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

18. SALARY AND BENEFIT DISCLOSURE

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

	2024			2023
	Salary (1)	Benefits & Allowance (2)	Total	Total
Councillors				
Division 1 – Douglas Drozd (Reeve)	\$ 42,221	\$ 7,993	\$ 50,214	\$ 49,408
Division 2 – Marvin Schatz (Deputy)	38,127	8,509	46,636	45,864
Division 3 – Ron Kleinfeldt	32,111	6,460	38,571	37,964
Division 4 – William Lane	32,620	4,680	37,300	40,459
Division 5 – Paul Properzi	29,580	7,041	36,621	34,709
Division 6 – Walter Preugschas	36,367	6,280	42,647	39,070
Division 7 – Jared Stoik	23,675	6,614	30,289	29,206
County Manager – Debbie Oyarzun	209,898	31,365	241,263	229,518

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

19. RELATED PARTY TRANSACTIONS

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

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

	2024	2023
Barrhead Regional Water Commission – service fees charged	\$ 133,144	\$ 133,625

At December 31, 2024, the County had a balance payable of \$9,127 (2023 - \$8,629) and a balance receivable of \$9,272 (2023 - \$1,856) to/from the Barrhead Regional Water Commission.

Included in Agreements Receivable is \$66,670 (2023 - \$73,924) for water pipeline payments receivable from Barrhead Regional Water Commission.

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

20. SEGMENTED INFORMATION

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

a) Administration

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

b) Protective services

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

c) Transportation

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

d) Utilities and waste management

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

e) Planning and development

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

f) Agriculture services

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

20. SEGMENTED INFORMATION, continued

g) Recreation and culture

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

21. COMMITMENTS

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

	Capital Projects	Service Contracts	Recreation Agreement*	Total
2025	\$ 880,818	\$ 50,820	\$ 351,431	\$ 1,283,069
2026	-	8,580	*	8,580
2027	-	-	*	-
	\$ 880,818	\$ 59,400	\$ 351,431	\$ 1,291,649
Total at Dec 31, 2023	\$ 577,250	\$ 833,429	\$ 337,951	\$ 1,748,630

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

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

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

The County's total taxable assessment is as follows:

2022	\$ 984,558,430
2023	\$1,028,397,220
2024	\$1,085,173,520

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

22. CONTINGENCIES

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

23. FINANCIAL INSTRUMENTS

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

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

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

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

County of Barrhead No. 11
Notes to the Financial Statements
For the Year Ended December 31, 2024

24. BUDGET DATA

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

Revenue

Operating budget	\$ 19,145,635
Capital budget	7,600,225
Less:	
Requisitions	(3,007,576)
Allocation for in-house equipment rental	(818,318)
Debenture proceeds	(1,500,000)
Transfer from other funds:	
Operating budget	(235,874)
Capital budget	(6,172,725)
Proceeds on the sale of tangible capital assets	(245,500)
Total Revenue	14,765,867

Expenditures

Operating budget	19,145,635
Capital budget	7,600,225
Add:	
Amortization expense	3,723,098
Accretion expense	26,963
Less:	
Requisitions	(3,007,576)
Allocation for in-house equipment rental	(818,318)
Transfer from other funds:	
Operating budget	(2,284,147)
Capital budget	(7,600,225)
Debt principal payments	(172,158)
Total expenses	16,605,395
Shortfall of revenues over expenses	\$ (1,847,630)

The budget information was approved by Council on April 16, 2024 and has not been audited.

25. COMPARATIVE INFORMATION

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

26. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.



REQUEST FOR DECISION

JUNE 3, 2025



TO: COUNCIL

RE: 2026 BUDGET SCHEDULE

ISSUE:

2026 Budget Schedule requires approval by Council.

BACKGROUND:

- Council must adopt an operating budget for each calendar year. (*MGA s 242(1)*)
- Council may adopt an interim operating budget for part of a calendar year. (*MGA s 242(2)*)
- County must prepare a written plan respecting its anticipated financial operations over a period of at least the next 3 financial years and a capital plan for at least the next 5 years and update those plans annually (*MGA s. 283.1(2), (3), & (6)*).
- Government Finance Officers Association (GFOA) best practice for budgets include a statement of organization-wide, strategic goals and strategies that address long term concerns and issues.
- Over the years, public engagement has included a variety of different forms of in person sessions. Online surveys have been taking place for the past 4 years.

ANALYSIS:

- Current Strategic Plan covers years 2022 – 2026
 - Budget Priorities workshop links to Strategic Plan
- Proposed schedule includes online survey as well as an Open House in Council Chambers during regular office hours on August 27 & 28, 2025.
 - Public engagement via an online survey has been scheduled earlier in the budget cycle to obtain input and inform the public prior to the Open House sessions. This arrangement also improves the timing for Administration and Council to consider and align 2026 priorities with “What We Heard” Report from public consultation.
- 2026 Budget Schedule timelines should allow Council and Administration adequate time to:
 - thoroughly review and analyze all the necessary information (including public input),
 - develop the 2026 budget,
 - develop 3-year financial plan (2026-2028) and
 - develop Multi-Year Capital Plan
- There are many steps that are involved in the development of a budget.
 - Yellow highlights in the attached schedule are for the purpose of flagging days on which Council’s participation is required.
 - Meeting requests will be sent out to Council and Administration once Council has reviewed and approved the 2026 Budget Schedule
- 2026 Budget Schedule provides clear direction, transparency and accountability and facilitates the scheduling of meetings and opportunities for public engagement.

STRATEGIC ALIGNMENT:

Council's adoption of the 2026 Budget Schedule aligns with the County 2022 – 2026 Strategic Plan as follows:

PILLAR	4 Governance & Leadership
<i>Outcome</i>	<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 2026 Budget Schedule as presented.

2026 BUDGET CYCLE - COUNTY OF BARRHEAD

TASK	ASSIGNED TO	START	END	Aug-25				Sep-25				Oct-25				Nov-25				Dec-25				Jan-26		Feb-26		Mar-26		Apr-26							
Operating / Capital Budgets				Approximate, subject to change				4	11	18	25	1	8	15	22	29	6	13	20	27	3	10	17	24	1	8	15	22			2	9	16	23	30	6	13
Budget Consultation - Online Survey	CAO, Comm	Aug 13 - 29			13-Aug		29-Aug																														
Budget Consultation - Council Chambers "Drop In" Open House	CAO, Comm	Aug 27 & 28					Aug 27-28																														
Budget "What We Heard" Report	Council Resolution	16-Sep-2025							16-Sep																												
Budget Kickoff Planning Meeting with Management	Sr. Team	18-Sep-2025							18-Sep																												
Prep 2026 Potential Capital & Operating Projects Sheets	Dept Heads	18-Sep-2025	1-Oct-2025						18-Sep			01-Oct																									
Priorities Workshop/Align with Strat Plan & Public Feedback	Sr. Team, Council	9-Oct-2025										09-Oct																									
Review 2025 Priorities & Budget - Meeting	Sr. Team	10-Oct-2025										10-Oct																									
Prep Priority Based Dept Budget	Dept Heads	13-Oct-2025	14-Nov-2025										13-Oct					14-Nov																			
Salaries updated with 5 year COLA	DCS	22-Oct-2025	24-Oct-2025										Oct 22 - 24																								
CAO Review	CAO, Dept Heads	10-Nov-2025	14-Nov-2025															Nov 10 - 14																			
Draft Budget Consolidation & Workshop Package Materials	DCS	17-Nov-2025	21-Nov-2025																Nov 17-21																		
Budget Workshop - Council	Sr. Team, Council	26-Nov-2025	27-Nov-2025																			Nov 26 - 27															
Budget Revisions from Council	Sr. Team, DCS, CAO	28-Nov-2025	3-Dec-2025																					Nov 28-Dec 3													
Draft Budget Consolidation	DCS	4-Dec-2025	5-Dec-2025																					Dec 4-5													
Budget Workshop - Council (if required)	Sr. Team, Council	10-Dec-2025																							10-Dec												
2024 INTERIM Operating Budeet & Capital Budeet	Council Resolution	16-Dec-2025																								16-Dec											
Budget Updates	Dept Heads	1-Jan-2026	11-Mar-2026																									01-Jan					11-Mar				
Budget Amendment Consolidation	DCS / CAO	11-Mar-2026	20-Mar-2026																													11-Mar	20-Mar				
Property Tax analysis & Budget Workshop & FUTURE PLANNING WORKSHOP	Council, CAO, DCS	25-Mar-2026	26-Mar-2026																													Mar 25-26					
Budget Revisions from Council	Sr. Team, DCS, CAO	27-Mar-2026	31-Mar-2026																														Mar 27-31				
Budget Presentation / Finalization	DCS, CAO	1-Apr-2026	7-Apr-2026																														01-Apr	07-Apr			
Approval of Property Tax Bylaw & 2026 Operating BUDGET, changes to 2026 Capital Budget, 3 year financial plan & MultiYear Canital Plan	Council Resolution	14-Apr-2026																																		14-Apr	
Joint Budgets		This Year	Prior Year																																		
FIRE/ERC - Budget Approval by	Fire Committee	TBD	13-Nov-2024																																		
LANDFILL - Budget Approval by	Landfill Committee	TBD	24-Oct-2024																																		
AIRPORT - Budget Approval by	Airport Committee	TBD	28-Oct-2024																																		
Twinning Budget Approval	Twinning Committee	TBD	13-Nov-2024																																		
FCSS Budget Approval	Council	TBD	19-Nov-2024																																		
Library Budget Approval	Council	TBD	3-Dec-2024																																		
Barrhead Regional Water Commission		This Year	Prior Year																																		
County Water Usage	County	Sept 2025	Sept 2024																																		
Budget Finalized & Bylaw Approved	BRWC Committee	TBD	1-Nov-2024																																		
Update COB Utilities Budget	DCS	TBD	Nov/Dec 2024																																		



presented to Council on June 3, 2025
(items shaded have changed since last meeting)

H

2025 COUNCIL RESOLUTION TRACKING LIST

(Items beyond the normal course of business)

Resol. #	Resolution Topic	Responsible	Comments	Status
2025-158	Apply for Roadside Dev Permit; upon receipt sign a Use Agreement with NSC for construction of a community baseball diamond on NE 28-61-3-W5 near Neerlandia Wastewater Lagoon	EA/CAO	Inquiry made with GOA	Underway
2025-157	Awarded contract for BF 72815 to Griffin Contracting Ltd. for \$172,725	PW	Contractor notified	Underway
2025-156	Awarded shoulder pull program contract to Stuber's Cat Service Ltd. for \$116,150.00 to complete 11.5 miles of roadway	PW	Contractor notified	Underway
2025-153	Approved updated 2025 Capital Budget	CS/CAO	Complete	Complete May 20/25
2025-152	Adopted Rates & Fees Bylaw 5-2025	EA/CAO	Posted to website	Complete May 23/25
2025-148	Accepted Status Report for 2024 ASB Business Plan	RD	Complete	Complete May 20/25
2025-146-147	Appointment of Weed and Pest Inspectors	AG/CAO		Underway
2025-133-135	Approve signing landowner agreements for construction projects 24-640, 24-740, and 25-240	PW/CAO	Fully executed	Complete May 7/25
2025-130	Approve contract with Marshall Lines 2014 for 2025 County roadway and airport line painting project for a total cost not to exceed \$ 89,711.70.	PW/CAO	Contractor notified	Underway
2025-129	Approve contract with Marshall Lines 2014 for 2025 Crack Sealing Program on County roadways and the airport for a total cost of \$107,010.	PW/CAO	Contractor notified	Underway
2025-128	Sign agreements BF 74538 land acquisition	PW/CAO	Fully executed	Complete May 7/25
2025-119	Direct Reeve to respond to committee concerns	CAO	Reeve sent email as directed	Complete Apr 15/25
2025-113	Awarded tender for BF 77360 to Plains Constructors for \$348,073 including site occupancy	PW/CAO	Contract Signed; Contractor notified	Complete May 21/25

2025-112	Adopted 2025 Property Tax Bylaw 4-2025	CS/EA	Posted to website	Complete Apr 16/25
2025-107-108	Approved 3-Year Financial Plan & 10-Year Capital Plan	CS/CAO	Posted to website April 22, 2025	Complete Apr 22/25
2025-106	Revised 2025 Capital Budget from \$6,408,757 to \$9,543,169	CS/CAO	Posted Operating Budget, Capital Budget, Budget Presentation and Budget Overview to website April 22, 2025	Complete Apr 22/25
2025-105	Adopt 2025 Operating Budget as presented with operating expenditures & revenue of \$21,124,510	CS/CAO		Complete Apr 22/25
2025-104	Approved agreement with PHSD for County to conduct 2025 elections on behalf of PHSD	RO	Fully executed	Complete Apr 23/25
2025-099	2025 Police Funding Model recalculation, to the EcDev Op Budget and IT Reserve and to bring back adjustments in the 2025 Draft budget - Apr 15	CS/CAO	Adjustments incorporated into 2025 DRAFT Budget for Council consideration	Complete Apr 15/25
2025-094	Agreement for bee hives on County land	EA/CAO	Fully executed; applicant notified of need for all hives to be included in agreement	Complete Apr 10/25
2025-091,152	Bring back Rates & Fees Bylaw to incorporate golf cart permit fees	CPO/CAO	To Council May 20, 2025; Revisions to be brought back with 3rd reading	Complete May 20/25
2025-089-090, 123	Gave first 2 readings to Golf Cart Pilot Project Bylaw and submit to AT for approval	CPO/CAO	May 6 - gave 3rd reading and sent back to AT; AT feedback received; Return to Council May 6; Waiting for AT approval before bringing back for 3rd reading	Complete May 6/25
2025-086, 124-126	1st reading of Community Standards bylaw; bring back in May	CPO/CAO	May 6 - Adopted amended bylaw; Return to Council May 6; Open to public comment	Complete May 6/25
2025-084	Appointment of Fire Guardians	EA/CAO	Fire Chief & Guardians notified & website updated	Complete Apr 3/25
2025-081	Appoint Greilach Lussier LLP as Auditor for 2025-29	CS	Auditor informed of decision	Complete Apr 1/25
2025-080	Approve 2024 audited financial statements(FS) & FIR; post FS to website	CS/COMM	Signed and posted to website	Complete Apr 22/25
2025-070	Submit topic of Challenges with Gravel Pit Provincial Approval & Renewal Process to RMA Mayors & Reeves meeting; CAO to draft statement to be presented by Reeve at the RMA Ministerial Bear Pit session	CAO	Topic presented at RMA Mayors & Reeves's mtg Mar 17/25, and statement made by Reeve at RMA Ministerial Bear Pit session to Minister Schultz Mar 18/25	Complete Mar 18/25
2025-065	Cancel finance charges in amount of \$218.86 for customer RIVER0002.	CS	Cancelled finance charges	Complete Mar 21/25

2025-064	Amend 2025 Operating Budget to include \$2,900 for a Rural Living Expo, event to be Apr 26 or May 3 (admin decides); offered in conjunction with County Appreciation Dinner.	CS/CAO	Amount included in budget	Complete Mar 6/25
2025-057	Uphold Order to Remedy Contravention for file #2024-162-1032 and varied deadline to comply with Order to April 30, 2025.	CPO/CAO	Follow up notification in writing was sent to appellant	Complete Feb 20/25
2025-051	Accepted all yr-end financial reports subject to audit adjustments & yr end finalizations	CS	Prepared for audit	Complete Feb 20/25
2025-049-050	Appoint Assessor & approve 3-year contract	CS/CAO	Contract fully executed; Waiting for signatures	Complete Mar 6/25
2025-047	Approve update to Policy PS-012 CPO Uniform & Equipment Standards	CPO/EA	Policy updated & submitted to Provincial Peace Officer Program	Complete Feb 20/25
2025-046	Approve \$2,500 community grant to Barrhead Golf & Recreation Club	EA/CAO	Letter send to recipient and cheque initiated	Complete Feb 25/25
2025-043-045	Appoint ARB Chair, Clerk, and panelists	EA	CRASC notified	Complete Feb 19/25
2025-042	Approved right-of-way agreements for BF 77360	EA/CAO	Agreements signed	Complete Feb 18/25
2025-034	Release 2024 funding to Barrhead Historical Society	CS	Cheque issued	Complete Mar 4/25
2025-033, 093	Approves forwarding Bylaw 9-2024 road closure package to AT in accordance with legislated process for Road Closures.	EA/CAO	AT approved closure & Council approved bylaw; Documents have been submitted electronically for approval	Complete Apr 1/25
2025-032	Approve 2024 reserve transactions as presented in 2024 Reserve Report	CS	Transaction complete	Complete Feb 4/25
2025-029	Approve becoming a municipal member of Northwest of 16 Regional Tourism Association for 2025 at an annual fee of \$1,000	RD/CAO	Admin attended AGM; Application form completed, signing under new Director, vendor being set up in accounting	Complete Mar 24/25
2025-027, 030	Approve additional funding sources for 2024 capital & operational projects	CS	Transactions complete	Complete Feb 4/25
2025-025	Approve marketing sponsorship opportunity request from Western Directives Inc & Nature Alive Adventures Inc in the amount of \$5,000.	EA/CAO	Payment submitted, project confirmed	Complete Feb 11/25
2025-024	Purchase 2025 Ford F-550 crew cab 4x4 truck from Barrhead Ford for \$87,965.00	AG	Unit has been ordered (4 month delivery)	Underway
2025-023	Purchase steamer & trailer unit from Pumps & Pressure for a cost of \$44,744.50	PW	Unit has been ordered, estimated delivery May 2025	Underway

2025-013	Write-off one outstanding AR account for \$1,965.02 as this account is uncollectable	CS	Journal entry completed	Complete Jan 8/25
2025-011	Cancel existing certificates of title for 2 parcels of lands not sold at Dec 4/24 Public Auction; issue in name of County	Tax Clerk/CAO	Documentation submitted to land titles	Complete Jan 9/25
2025-008-010	Approve COPTER exemptions	CS	Entries made	Complete Jan 9/25
2025-006	Appoint Library member-at-large	EA/CAO	Library director notified	Complete Jan 9/25
2024-504-505	1st reading of Road Closure bylaw; Set public hearing for Feb 4/25 at 1:00 pm	EA/CAO	Feb 4/25 - Public Hearing	Complete Feb 4/25
2024-503	Admin to research details on marketing sponsorship opportunity; bring back report to Feb 4/25 Council meeting.	COMM/CAO	Feb 4/25 - presented to Council for decision	Complete Feb 4/25
2024-502	Received correspondence regarding Fire Invoice #00004415 for information.	EA/CAO	Email drafted to landowner regarding decision	Underway
2024-501	Approved lease agreement renewal in SE 16-59-2-W5	EA/CAO	Lease finalized; Mailed to leaseholder for signature	Complete Jan 22/25
2024-457-460	Municipal Election Resolutions	EA/CAO	Website updated	Complete Jan 2/25
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
2024-410	Bring back options on use of an undeveloped road allowance to allow access to recreational property at SE 26-59-6-W5.	CAO/PW/ DEV	Cross departmental review underway	Underway
2024-398	Directs CAO to move forward with exploring/negotiating options with GOA to become anchor tenant of ADLC.	CAO	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	Underway
2024-343	Include discussion on the condition of Twp Rd 604 leading to Clear Lake Campground in the 2025 budget workshops.	CS/CAO	Patching, blading, & gravel budgeted in 2025; Further discussion during Nov 27&28 budget workshop; Council reminded of topic on Oct 10/24 budget mtg; will bring back for further discussion once Rural Road Study completed by consultants	Complete Apr 15/25

2024-301	Form an IAC with Town and CAO to work with Town Admin to develop a draft bylaw to establish and define the function of an IAC	CAO	Apr 30/25 met Sturgeon County to discuss models; Jan 7/25 CAOs met to discuss next steps; Sept 10/24 Town Council accepted recommendation from ICF Committee to establish a forum for elected officials to exchange information of mutual interest	Underway
2024-270	Approved purchase of 2025 Caterpillar 150 AWD motor grader from Finning for \$574,500 & trade-in Unit #219, a 2019 Caterpillar 140M3 motor grader, to Finning for \$305,000.	PW/CAO	New grader delivered; Suppliers have been notified	Complete May 22/25
2024-269	Approved purchase of 2025 Caterpillar D2 LGP dozer from Finning for \$277,173 & trade-in Unit #305, a 2019 Caterpillar D4K LGP dozer to Finning for \$95,000	PW/CAO	New dozer delivered; Suppliers have been notified	Complete May 22/25
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	Complete except for door installation; Contractor currently building structure; Pad constructed by COB; Contracts awarded for paving, building; Company notified	Underway
2024-070	Dispose of Unit 542, Unit 533 along with its plow attachments, which are Units 535, 536, and 537, as well as the plow attachments from Unit 543, which are Units 544 and 540.	PW/CS		Underway
2024-062	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
2023-296	Negotiate Use Agreement with NSC to construct a ball diamond near Neerlandia Lagoon and bring back to Council for final consideration.	CAO/DEV	To Council May 20/25; NSC signed Apr 21/25; to be returned to Council; Resent to NSC March 24/25 ; Agreement shared with NSC; project likely put on hold until 2025; Draft agreement being prepared to support discussions	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	Consolidating all lagoon reports (T.L. received Dec/22); incorporating asset management principles and discussions with LSAC	Underway
2021-174	VSU - letter to MLA re support and current service delivery model	CAO/EA	Met with VSU representative to better understand situation/impact; Rough draft prepared	Underway
2019-352	Follow-up letter to Minister Municipal Affairs	EA/CAO	Notes distributed	Underway
2018-029	Service Contract Review	FIN/EA/CAO	Initial list has been compiled.	Underway
2017-325	Develop a bylaw to provide necessary tools to deal with enforcement issues as an interim step	CAO/Dev	Community Standards Bylaw adopted; 1st rdng to Council Apr 1/25; Admin review Feb 26/25, tentative date for Council is Apr 1/25; Reviewed with Council at Dec 5/24 Committee of Whole; Bylaw is drafted, timeline to be discussed with Council; Work with LSA Bylaw enforcement to draft bylaw to use in the interim while developing a more substantive bylaw through public consultation	Complete May 6/25
2017-245	Policy for Special Events	CAO/Dev	Discussion with Council at Dec 5/24 Committee of Whole; Reviewing policies from neighbouring municipalities	Underway



AAIP Rural Renewal Stream Monthly Status Report



May 2025 TO DATE
(Nov 7, 2022 - May 31, 2025)

EMPLOYERS		
Employers that have expressed interest	4	58
Employers enrolled	3	41 (15 active employers with open vacancies)

CANDIDATES		
Candidates that have expressed interest*	2	214
Candidates endorsed	6	168
(Current temp. foreign worker in Canada)	(6)	(128)
(International applicants)	(0)	(40)

POSITIONS		
Total positions enrolled in RRS (vacant or filled)	9	221 (40 positions currently vacant)
Positions filled through RRS	6	168
(Started working & living in community)	(5)	(116)
(Pending nomination or arrival to community)	(1)	(52)

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



Public Works Director of Infrastructure Report June 3, 2025

J

Graders

- Blading gravel roads, spreading gravel, and blading dust control locations for MG30.

Gravel

- Working out of the Fort Assiniboine pit, gravelling 2025 maintenance projects with County and contractor equipment.

Dust Control

- MG30 dust control program is scheduled to start Monday June 2, treating private dust controls and County projects for a total product cost of \$132,750.

Drainage

- Utilizing the backhoe and tandem gravel truck, we have been building approaches and replacing and repairing culverts.

Training

- Contracted DK Blade Services Ltd. for grader training with one of our grader operators this week. The grader training entails understanding road-way design, road reshaping, etc.

Equipment

- May 21 and 22, County took delivery of the 2nd new Western Star snowplow/gravel truck, one new Caterpillar motor grader and one Caterpillar D2 dozer.
- 2013 International 7600 snowplow/gravel truck was taken to Michener Allen Auctioneering on May 26 to be sold in the June 5 – 7 sale.

Labour

- Sign repairs, campground and transfer station maintenance, and completing fencing on Job 24-240 construction project.

Shop

- Mower maintenance and repairs, and new equipment rig up.
- All other repairs and maintenance as required.

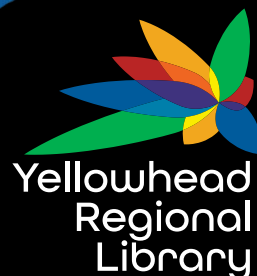
Utilities

- Water usage has increased due to agricultural spray activity. Staff continue to monitor reservoir levels to ensure services can be maintained.
- All other testing and monitoring are being carried out as per normal operations.

K

Grow Gather Guide

2024 Annual
Report



Introduction

2024 was a year for Yellowhead Regional Library to **Grow, Gather** and **Guide**.

These three words form the theme of this year's annual report and reflect YRL's 2023-2025 Strategic Plan direction: **YRL is a Verb**. They capture how we support member libraries by growing resources and skills, gathering insights and collaboration, and guiding effective service and growth.

Behind the scenes, YRL staff enhanced day-to-day member library operations through advice, support, technology, and policy guidance. This helped local library staff build skills and deliver efficient, responsive service grounded in best practices and community needs.

Strategic direction from the YRL Board continued to shape our work. In 2024, the Board approved several new policies that strengthened governance and long-term sustainability. These actions reinforce our commitment to intellectual freedom, equity and access, advocating for professional and independent public library service across Alberta.

Together, these efforts reflect a deep commitment to strong public and school libraries and the communities they serve. As we look ahead, YRL remains a reliable, responsive partner, living the spirit of **Grow. Gather. Guide**. every step of the way.





Grow

In 2024, YRL supported member libraries in growing access to collections and resources and growing community impact, key priorities outlined in our 2023–2025 Strategic Plan. We invested in cataloguing improvements, delivered focused training, and supported programming that reflected local needs. These efforts helped libraries grow where it counts: in their services, staff, and relationships with the people they serve.

Growing Access to Collections and Resources

- ➔ Transitioned our larger member public libraries to OCLC WorldShare, improving cataloging speed and helping libraries circulate timely, community-relevant materials to patrons faster.
- ➔ Established team item sorting procedures at headquarters, improving delivery times between libraries and ensuring patrons received their holds quickly.
- ➔ Introduced new cataloging standards to support the growth of Library of Things collections, allowing member libraries to expand core collections and give patrons access to more creative, non-traditional items.
- ➔ Launched two new databases, ComicsPlus and The Athletic, helping public libraries meet community demand for diverse, accessible online resources.

Growing Community Impact

- ➔ Improved the delivery of monthly usage statistics, giving public libraries clearer insights into local needs and helping them adapt services to better support their communities.
- ➔ Launched seven new kits, enabling public and school libraries to deliver creative, cost-effective programs that reflect community interests and expand access to informal learning opportunities.

Gather

In 2024, YRL focused on gathering and sharing knowledge, relationships and support, and gathering tools to stay connected, priorities that align with our 2023–2025 Strategic Plan. We responded to thousands of staff inquiries, on-boarded new managers, and shared tools, resources and ideas to help libraries solve problems, stay connected and deliver high-quality service. These efforts helped libraries gather the knowledge, connections and tools they need to collaborate, adapt and deliver consistent, high-quality services to their communities.

Gathering and Sharing Knowledge, Relationships and Support

- ➔ Shared over **190 intranet resources**, including 17 new public library documents and a new 11-page school library hub, giving staff access to up-to-date tools that support efficient, community-focused service.
- ➔ Fulfilled **23 curriculum support requests** and **37 material selection projects** for school libraries, sourcing 169 borrowed items and hundreds of new acquisitions at reduced cost.
- ➔ Strengthened our commitment to diversity, equity and inclusion by welcoming an **Indigenous Initiatives Librarian** to help build respectful relationships with First Nations in our region, including Alexis Nakota Sioux Nation and Paul First Nation.
- ➔ On-boarded **eight new managers** across five public libraries, supported by updated orientation resources to promote confident leadership transitions.

Gathering Tools to Stay Connected

- ➔ Installed **60 new wireless access points** at member public libraries, to improve service continuity, internet reliability, and patron access to online resources.
- ➔ Improved meeting and training spaces at YRL headquarters with **new, comprehensive audiovisual equipment** to support virtual board meetings, staff development and planning, making it easier for library staff and trustees to connect, learn and collaborate.



Guide

In 2024, YRL supported member libraries in guiding technology and systems improvements, and guiding library governance, both of which are core priorities in our 2023–2025 Strategic Plan. YRL also worked on internal policies and procedures to guide organizational strength and culture. Through targeted consulting, infrastructure improvements and policy development, we helped libraries operate with greater stability, transparency and strategic focus.

Guiding Technology and Systems Improvements

- ➔ Implemented a reboot-to-restore software solution to protect public access computers and user privacy.
- ➔ Introduced cybersecurity awareness training to member public libraries, allowing library staff to mitigate cyber risks and protect patron data.

Guiding Library Governance

- ➔ Conducted 26 outreach visits and/or presentations to municipal councils and library boards, and school division boards to strengthen partnerships and share information on YRL services.
- ➔ Participated in and distributed the provincial 2023-24 System Salary Wages and Compensation Report to provide public libraries with accurate data for decision-making.

Guiding Organizational Strength and Culture

- ➔ Introduced new human resources policies to support our commitment to a healthy work environment, including a Disconnect from Work policy and a Reduced Scent policy.
- ➔ Introduced new policies on Information Technology, Use of Artificial Intelligence, and Video Camera Surveillance, and a new bylaw on Public Attendance and Presentation at Board Meetings to support transparency, security, and alignment with governance best practices.
- ➔ Updated the Collection Development Policy to reinforce YRL's commitment to intellectual freedom and guide collection development support that helps libraries build relevant, balanced collections that serve diverse community needs.

A Year in Review

By the Numbers



Conclusion

As libraries continue to evolve, YRL remains committed to responsive, forward-thinking support that helps member libraries thrive. Grounded in our 2023–2025 Strategic Plan and guided by the belief that YRL is a Verb, we will continue to grow capacity, gather insight, and guide sustainable service. With this plan now in its final year, we've already begun shaping our next strategic direction—ensuring that our work continues to meet the needs of libraries and the communities they serve, now and into the future.

Yellowhead Regional Library

Mailing Address

Box 4270, Spruce Grove, AB T7X 3B4

Building Location

433 King Street, Spruce Grove, AB T7X 2C6

Phone

780-962-2003

Toll-free

1-877-962-2003

yrl.ab.ca



MINUTES

Regular Board Meeting – February 27, 2025

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

Absent:

Staff Present: Tyler Batdorf, Su Macdonald

1.0 The meeting was called to order at 10:03: a.m.

2.0 Approval of Agenda

Roberta Hunt moved to approve the February 27, 2025, Regular Board Meeting Agenda.

Carried Unanimously

3.0 Adoption of the Minutes

Don Smith moved to adopt the Minutes of the Regular Board Meeting of January 23, 2025.

Carried Unanimously

4.0 Reports

4.1 Financial Report – January 2025

Income Statements for the organization were presented.

Peter Kuelken moved to accept the Financial Reports as presented.

Carried Unanimously

4.2 Cheque Log – January 2025

Roberta Hunt moved to accept the Cheque Log as presented.

Carried Unanimously

- 4.3 CAO Report
Updates were presented on the following departments:
-Activities, Dietary, Administration, Maintenance and Housekeeping.

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

Carried Unanimously

- 4.4 Facilities Manager's Report
A report was presented on behalf of the Facility Manager on all of BDSHA facilities.

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

Carried Unanimously

- 4.5 Resident Services Manger's Report

Vacancy Report:

-Hillcrest Lodge	5 vacancies (4%)
-Klondike Place	1 vacancies (3%)
-Golden Crest Manor	4 vacancies (13%)
-Jubilee Manor	0 vacancies (0%)
-Pembina Court Manor	0 vacancies (0%)
-JDR Manor	0 vacancies (0%)
-Barrhead CH	0 vacancies (0%)
-Swan Hills CH	2 vacancies (25%)

There is a waitlist for Barrhead Community Housing of 28, 9 for Swan Hills, 15 for the Manors and 41 for Lodges.

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

Carried Unanimously

5.0 Old Business

- 5.1 Discussion – Update on affordable housing
A discussion took place around the future direction of the Association. Various avenues were considered including the old FCSS building. The CAO will continue to explore those avenues.

6.0 New Business

- 6.1 RFD – Cameras and WIFI
Only two bids were received from the five invitations sent out; Aurora Broadband and GPS Security Group. Aurora Broadband is a local company, GPS is from the city and is considerably more expensive. BDSHA will also look into possible grants to assist with the installation of the systems.

Roberta Hunt moved that the contract be awarded to Aurora Broadband for the installation of cameras in all properties and wifi in Klondike Place, Golden Crest and Jubilee Manors, at a cost of \$72,800.

Carried Unanimously

6.2 RFD – Assisted Baths

A request was presented to allow a budget of \$30,000 for a residents' assisted bath program on a fee-for-service basis. Four scenarios were offered at costs of between \$5 per bath to \$33.75 per bath.

Bill Lane moved that a trial program be established at a fee of \$5 per bath, 2 to 3 days per week.

Carried Unanimously

6.3 RFD – Wage, Salary and Benefit Review

Approval was sought on the recommendation of the Salary and Wage Review Committee's decision at the January 23, 2025 meeting.

Peter Kuelken moved that the recommendations of the Salary and Wage Review Committee be accepted.

Carried Unanimously

6.4 RFD – Requisitions

A decision was requested on the amount of requisitioning for the 2025. \$500,000 was the figure requested.

Don Smith moved that requisitioning in the amount of \$500,000 be made for the 2025 year.

Carried 4-1

7.0 Correspondence

None

8.0 In Camera – Board and CAO

Roberta Hunt moved to go into closed session at 11:20 a.m. and Bill Lane moved to come out of closed session at 11:40 a.m.

9.0 In Camera – Board Only and Board & CAO

Not required.

10.0 Date and Time of Next Meeting

To be determined.

11.0

Adjournment


Roberta Hunt moved to adjourn the meeting at 12:00 p.m.

Carried Unanimously



Signature: ~~Craig Wilson~~, Chairperson
Don Smith

May 12/2025
Date



Signature: Tyler Batdorf, CAO

May 12 / 2025
Date



MINUTES

Regular Board Meeting – April 24, 2025

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

1.0 The meeting was called to order at 10:00 a.m.

2.0 Approval of Agenda

Bill Lane moved to approve the Agenda of the April 24, 2025, Regular Board Meeting Agenda with the following addition:

6.5 RFD- Approval of 2025 Budget

Carried Unanimously

8.0 In Camera – Board and CAO

Peter Kuelken moved to go into closed session at 10:01 a.m. and moved to come out of closed session at 10:10 a.m.

As a result of the closed session:

Don Smith moved that the Board demand the immediate resignation of Director Bill Lane from the Board of Director, that the County of Barrhead appoint a replacement representative on the Board and that the Chair is authorized to send correspondence to the County of Barrhead as discussed.

Carried 4-1

10.0 Date and Time of Next Meeting

Tuesday, April 29, 2025, time to be determined

11.0 Adjournment

Roberta Hunt moved to adjourn the meeting at 10:12 p.m.

Carried Unanimously



Signature: ~~Craig Wilson~~, Chairperson


Don Smith



Signature: Tyler Batdorf, CAO

May 12/2025
Date

May 12/2025
Date

	<h1>Misty Ridge Ski Hill</h1>	
		Date April 16, 2025
<h2>Meeting Minutes</h2>		

Attendance: Matthew, Daniella, Mike, Damon, Jackie, Loni, Tanya, Greg, Shelley

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

Approval of Agenda: Mike approved. AIF.

Approval of Minutes: Mike approves. AIF.

Secretary Report:

-Square: Daniella has set up an online store through the app. It has both the concession and all the rentals and lessons, you can also add donations and order gift cards through square. Very user friendly. Square fees are comparable to the TD ones we are currently paying. We do need to purchase a Square stand or a Square terminal. The terminal is the small hand held one the size of a regular debit machine. The stand is a stand big enough to fit an iPad. It has a tap/credit card insertion spot on the side. It bluetooths to an iPad. These are \$249, but then we also need to purchase an iPad which is \$499 through Square, or we purchase elsewhere. Daniella motions the latter option, as the bigger screen is nicer to use for staff. Mike seconds. AIF.

Daniella has also been playing around with the Square appointments app. In here, instructors can set up their own templates, and customers can book their own appts online. The cost for more users is \$45/month. This would eliminate the middle man (Jackie) other than set up and monitoring and the odd problem. Front desk staff would be able to see who has appointments for the day as well. Jackie will look into this further.

-Daniella has not gotten around to setting up an online clothing store yet, but will do so by the AGM.

Treasurer Report: Shelley not in attendance

General: \$354, 559.26, includes the grant, rafflebox, and Camp Creek funds. Float money back in.

Schools are paid. Signs are paid.

Casino: \$47.35

Operator's report:

Damon is trying to get T's and possibly cable this weekend. And the Tow rope. Tower 2, needs to be fixed. Damon will look at it and see if we need parts. Garage door seal needs to be replaced.

Old Business:


-funds/grants: We received the CFEP grant for \$22, 980. This reimburses us for the bow wheel.

Did not receive the other grant. Daniella inquired into why, and our project was ineligible. Loni waiting to hear from Co-op still. 3-4 weeks, should hear by the end of next week. Tanya suggests we apply for the CFEP grant again in 2 years.

-WestJet raffle: Wade Christianson won. Made \$8825.21 after fees were paid.

-Sign project: Daniella proposes that next year we have different levels of contribution: bronze, silver, gold; allowing businesses to chose how much they would like to contribute. Tabled to give some time to think about it.

-snow cat repairs: Damon will call the guys who gave us the quote on cat repairs in 2023 and get a new quot.. Mike motions we go ahead with fixing the snow cat if it is under \$50, 000. Loni seconds. AIF. Greg will call the snowcat contact that we used for track parts.

	<h1>Misty Ridge Ski Hill</h1>	
		Date April 16, 2025
<h2>Meeting Minutes</h2>		

- Night Ski New Years 2026: tabled
- Starlink: hasn't been purchased yet. Daniella is hoping for a sale to come. Will purchase prior to next season.


New Business:

- Northwest of 16: AGM was March 24. Daniella attended. Misty Ridge is a member. Their website is live. Northwestof16.com. Check it out. It has approximately 100 listings. Around 30 members currently, but hoping to grow. They have a link to request listings and to update ours if we need to. Covers the area north of hwy 16, and west of hwy 2 for about a 1.5 hour radius.
- funds from Camp Creek: we received \$296, 673.70.
- strategic plan: completed. Board needs to approve. Dee will send it out. Next step is capital budget/plan. Asset list and operational costs lists are needed. Then county needs to rewrite the 1998 agreement. Dee will lead this.
- new toilets: Daniella will pick up next time she is at Costco. Daniella purchased toilet paper holders.
- stats: Dee presented stats:
 - seems no one will come colder than -25. Already a policy. Needs to be enforced better moving forward.
 - Christmas break was really good. Would be great to be able to open for spring break.
 - 1151 total riders. Does not include season passes.
- Casino: Sept 4-5, we will reach out for volunteers closer to the date.
- rental equipment:
 - Soloman: quote for 100 new ski sets \$46,000
 - Rossignol: quote for 100 new ski sets \$49,000. New options not feasible for us.
 - got a contact for used rentals, but they haven't gotten back to me yet.
 - Jackie has an email for second-hand equipment as well.
 - Greg/Damon will get a "wish list" of what needs to be replaced. Mike will call Marmot to see if they have second-hand stuff. Greg will ask Lake Louise. Tanya will ask Fairmont. To see if they have used equipment.
 - we will all keep an eye out for the Bolle helmets. Odolan brand is good as well.
- Mike Makes a motion that we remove Jeanne Bozak and Tracey Meuller from signing authority and add Matthew Swan as signing authority. Shelley VanBeek remains on as signing authority. Dee seconds. AIF.

Next Meeting Date: May 14, 2025 @ 7:30 pm.

Adjournment: Tanya motioned to adjourn at 9:10. AIF.

Daniella Wierenga, secretary



Gary DeJong, vice president



Graders

- Blading gravel roads, spreading gravel, and blading dust control locations for MG30.

Gravel

- Working out of the Fort Assiniboine pit, gravelling 2025 maintenance projects with County and contractor equipment.

Dust Control

- MG30 dust control program is scheduled to start Monday June 2, treating private dust controls and County projects for a total product cost of \$132,750.

Drainage

- Utilizing the backhoe and tandem gravel truck, we have been building approaches and replacing and repairing culverts.

Training

- Contracted DK Blade Services Ltd. for grader training with one of our grader operators this week. The grader training entails understanding road-way design, road reshaping, etc.

Equipment

- May 21 and 22, County took delivery of the 2nd new Western Star snowplow/gravel truck, one new Caterpillar motor grader and one Caterpillar D2 dozer.
- 2013 International 7600 snowplow/gravel truck was taken to Michener Allen Auctioneering on May 26 to be sold in the June 5 – 7 sale.

Labour

- Sign repairs, campground and transfer station maintenance, and completing fencing on Job 24-240 construction project.

Shop

- Mower maintenance and repairs, and new equipment rig up.
- All other repairs and maintenance as required.

Utilities

- Water usage has increased due to agricultural spray activity. Staff continue to monitor reservoir levels to ensure services can be maintained.
- All other testing and monitoring are being carried out as per normal operations.



Barrhead Regional Fire Services

Fire Chief's Quarterly Report 2025 - 1st Quarter

2025 - 1st Quarter Fire Services Incidents

		COUNTY			COUNTY Total 2025	COUNTY Total 2024	TOWN			TOWN Total	TOTALS
Incident Type	Data	JAN	FEB	MAR			JAN	FEB	MAR		
ALARMS RINGING	Number of Incidents	4	2	4	10	9	7	3	4	14	24
	Time Total	4hr 7min	52min	3hr 14min	8hr 13min	8hr 7min	2hr 13min	49min	1hr 22min	4hr 24min	12hr 37min
AMBULANCE ASSIST	Number of Incidents	8	3	4	15	16	22	16	25	63	78
	Time Total	11hr 59min	3hr 4min	4hr 10min	19hr 13min	16hr 19min	11hr 23min	7hr 53min	13hr 24min	32hr 40min	51hr 53min
FIRE RESPONSE	Number of Incidents	1			1	5		1		1	2
	Time Total	5hr 12min			5hr 12min	11hr 55min		15min		15min	5hr 27min
GRASS/ WILDLAND	Number of Incidents	1			1	2					1
	Time Total	1hr 24min			1hr 24min	6hr 41min					1hr 24min
OTHER	Number of Incidents	1			1	6					1
	Time Total	1hr 9min			1hr 9min	8hr 59min					1hr 9min
RESCUE	Number of Incidents										
	Time Total										
HAZARDOUS MATERIALS	Number of Incidents										
	Time Total										
Total Count	Number of Incidents				28	38				78	106
					35hr 11min	52hr 1min				37hr 19min	72hr 30min
					Q#1 GRAND TOTAL Incidents						113

MOTOR VEH COLLISION (Alberta Transportation)	Number of Incidents	3	2	2	7	1
	Time Total	4hr 44min	3hr 11min	3hr 6min	11hr 1min	9hr 31min
MUTUAL AID Neighbours (Non-Billed)	Number of Incidents					
	Time Total					
MUTUAL AID Provincial (Billed)	Number of Incidents					
	Time Total					

Q#1 GRAND TOTAL Incidents

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