



AGENDA
REGULAR MEETING OF THE BARRHEAD TOWN COUNCIL
TUESDAY, MARCH 10, 2026 AT 5:30 P.M.
IN THE TOWN OF BARRHEAD COUNCIL CHAMBERS

Barrhead....a quality community....giving a quality lifestyle

1. Call to Order
2. Consideration of Agenda (Additions - Deletions)
3. Confirmation of Minutes
 - (a) Regular Meeting Minutes – February 24, 2026
4. Public Hearings
 - (a) None
5. Delegations
 - (a) Barrhead & District Historical Society – Gary Golby and Folkert Meidema
 - (b) Pembina Hills School Division – Raime Drake, Deputy Superintendent; Victoria Kane, Board Chair and West -Ward 1 Trustee; Judy Lefebvre, Board Vice Chair and West -Ward 3 Trustee; and Cindy Carswell, West – Ward 2 Trustee.
6. Old Business
 - (a) None
7. New Business
 - (a) 2025 4th Quarter Financial Statements
 - (b) Financial Audit – Scott Ellerington LLP
 - (c) Three-Year Operating and Capital Plans
 - (d) Projects Update

8. Reports
 - (a) Council Reports

9. Minutes
 - (a) Community Futures Yellowhead East Board Meeting – January 15, 2026
 - (b) Barrhead & District Family and Community Support Services Board Meeting – February 26, 2026

10. Bylaw
 - (a) None

11. Correspondence Items
 - (a) AltaLink Wildfire Season
 - (b) Barrhead Regional Fire Services February 2026 Report

12. For the Good of Council

13. Tabled Items
 - (a) None

14. Notices of Motion

15. Adjourn

PRESENT Mayor Assaf, Crs.: C. Botros, S. Fylyshtan, D. Kluin, A. Oswald, D. Smith, and D. Sawatzky (on-line).

Officials: Collin Steffes, CAO, Jenny Bruns, Director of Planning, Economic Development & Legislative Services; Jennifer Mantay, Director of Corporate Services; Jennifer Pederson, Manager Communications; and Jodie Lyons, Municipal Coordinator.

OTHERS Barry Kerton, Barrhead Leader

CALL TO ORDER Mayor Assaf called the meeting to order at 5:30 p.m.

AGENDA The agenda was reviewed.

072-26 Moved by Cr. Smith that the agenda be accepted.

CARRIED UNANIMOUSLY

CONFIRMATION OF MINUTES

The Minutes of the Regular Town Council Meeting of February 10, 2026, were reviewed.

073-26 Moved by Cr. Botros that the Minutes of the Regular Town Council Meeting of February 10, 2026, be approved as presented.

CARRIED UNANIMOUSLY

**PUBLIC HEARING
BYLAW 02-2026
CALL TO ORDER**

Public Hearing for Bylaw 02-2026 – Residential Property Tax Incentive, to hear testimony by directly obtaining thoughts, suggestions, and comments before taking action related to Bylaw 02-2026 – The Residential Property Tax Incentive Bylaw.

Mayor Assaf commenced the Public Hearing to hear testimony by directly obtaining thoughts, suggestions, and comments before taking action on Bylaw 02-2026 - The Residential Property Tax Incentive Bylaw at 5:33 p.m.

**BYLAW 02-2026
RESIDENTIAL TAX
INCENTIVE BYLAW**

Jenny Bruns, Director of Planning, Economic Development & Legislative Services presented background information on Bylaw 02-2026 – The Residential Tax Incentive Bylaw that provides a short-term municipal property tax incentive for new residential dwelling units constructed within the Town of Barrhead.

PUBLIC PRESENTATIONS

Charlie Parsons representing Sunnyside Realty spoke in favor, citing the following key points:

- Appreciates this initiative by the Town, and had hoped the Provincial and Federal governments also introduced tax breaks for developers to support increased housing development.
- There are many empty lots within Barrhead that people and developers cannot afford to build on due to the increased cost per square foot.

**PUBLIC HEARING
CLOSED**

Mayor Assaf declared the Public Hearing for Bylaw 02-2026 The Residential Property Tax Incentive Bylaw closed at 5:44 p.m.

DELEGATIONS

STARS AIR AMBULANCE

ENTERED

Mayor Assaf and Council welcomed Glenda Farnden from the Stars Air Ambulance at 5:45 p.m.

Glenda Farnden from Stars Air Ambulance presented an overview of the benefits Star Air Ambulance delivers to our community. She spoke about the specialized critical care, search and rescue, enhanced rural health care and transport services/response they provide. She reiterated that Stars Air Ambulance is a vital link in the chain of survival. She further spoke about their operating costs versus funding received by the Alberta Government and asked the Town of Barrhead to consider a partnership by committing a fixed rate of support of at least a \$1/capita for the length of this Council's term (2026-2029).

EXITED

Mayor Assaf and Council thanked Glenda Farnden from the Stars Air Ambulance and she exited Chambers at 6:10 p.m.

074-26

Moved by Cr. Botros that Council accept the presentation from Stars Air Ambulance as information.

CARRIED UNANIMOUSLY

**BARRHEAD REGIONAL
FIRE SERVICES**

ENTERED

Mayor Assaf and Council welcomed Fire Chief, Gary Hove of Barrhead Regional Fire Services at 6:10 p.m.

Fire Chief, Gary Hove of Barrhead Regional Fire Services presented the 2025 annual statistics. Among his statistics, of note was the department's response to a total of 247 ambulance assist calls within the Town of Barrhead and an additional 174 ambulance assist calls in Barrhead County. He also shared an update on the training the fire fighters received including instructor training.

EXITED

Mayor Assaf and Council thanked Fire Chief Gary Hove and he exited Chambers at 6:19 p.m.

075-26

Moved by Cr. Kluin that Council accept the update from Fire Chief Gary Hove as information.

CARRIED UNANIMOUSLY

OLD BUSINESS

**BARRHEAD EXHIBITION ASSOCIATION
& AGRICULTURAL SOCIETY AGREEMENTS**

Shallon Touet, Director of Parks and Recreation presented to Council a final draft of the five-year term agreement for use of the Barrhead Arena for the Wild Rose Rodeo Finals and a six-year draft services agreement for Inspections and Operational Support for the Demolition Derby and Fair Days. Mr. Touet asked Council to approve both agreements with the Barrhead Exhibition Association and Agricultural Society as presented understanding the two agreements have distinct scopes and financial arrangements.

076-26 Moved by Cr. Oswald that Council adopt the five-year term agreement with the Barrhead Exhibition Association and Agricultural Society for use of the Barrhead Agrrena to host the Wild Rose Rodeo Finals expiring September 30, 2032, subject to the terms outlined in the agreement as amended.

CARRIED UNANIMOUSLY

077-26 Moved by Cr. Fylyshtan that Council adopt the six-year term agreement with the Barrhead Exhibition Association and Agricultural Society for inspections and Town staffing support for the Demolition Derby and the Fair Days events expiring September 30, 2032, subject to the terms outlined in the agreement as amended.

CARRIED UNANIMOUSLY

NEW BUSINESS

**MONTHLY BANK STATEMENT –
TO JANUARY 31, 2026**

Jennifer Mantay, Director of Corporate Services presented the Monthly Bank Statement to January 31, 2026.

078-26 Moved by Cr. Oswald that Council accepts the Monthly Bank Statement to January 31, 2026 as presented.

CARRIED UNANIMOUSLY

**COUNCIL
REPORTS**

The following Reports to Council as of February 24, 2026, were reviewed:

- (a) Barrhead Library Board – Cr. Botros
- (b) Brownlee Law: Emerging Trends Seminar – Cr. Botros
- (c) Elected Officials Education Program: Budgeting – Cr. Botros
- (d) Community Futures Yellowhead East Meeting – Cr. Botros
- (e) Brownlee Law: Emerging Trends Seminar – Cr. Kluin
- (f) Barrhead Chamber of Commerce Meeting – Cr. Oswald
- (g) Barrhead Chamber of Commerce Meeting – Mayor Assaf

079-26 Moved by Cr. Kluin that the following Reports to Council as of February 24, 2026 be accepted as information:

- (a) Barrhead Library Board – Cr. Botros
- (b) Brownlee Law: Emerging Trends Seminar – Cr. Botros
- (c) Elected Officials Education Program: Budgeting – Cr. Botros
- (d) Community Futures Yellowhead East Meeting – Cr. Botros
- (e) Brownlee Law: Emerging Trends Seminar – Cr. Kluin
- (f) Barrhead Chamber of Commerce Meeting – Cr. Oswald
- (g) Barrhead Chamber of Commerce Meeting – Mayor Assaf

CARRIED UNANIMOUSLY

**PUBLIC HEARING
BYLAW 01-2026
CALL TO ORDER**

Public Hearing for Bylaw 01-2026 – The Animal Control Bylaw, to hear testimony by directly obtaining thoughts, suggestions, and comments before taking action related to Bylaw 01-2026 – The Animal Control Bylaw.

Mayor Assaf commenced the Public Hearing to hear testimony by directly obtaining thoughts, suggestions, and comments before taking action on Bylaw 01-2026 The Animal Control Bylaw at 7:00 p.m.

**BYLAW 01-2026
THE ANIMAL
CONTROL BYLAW**

Jenny Bruns, Director of Planning, Economic Development & Legislative Services presented background information on Bylaw 01-2026 – The Animal Control Bylaw to allow urban hens as directed by Council.

**REGISTERED SPEAKER
PRESENTATION**

Ben Kellert spoke in opposition of the proposed bylaw, citing the following key points:

- Concern about the odor/smell from chickens.
- Concerned about the noise resulting from dogs barking at neighboring chickens.
- The bylaw introduces a new problem of chickens getting loose in town and asked who will be monitoring to ensure the owners follow the regulations.
- Chickens in town pose a safety hazard to our children and small pets as chickens will invite an increased number of animals such as coyotes into town limits.
- Offered there are enough chicken raising (egg producing) farmers in the surrounding community.

**PUBLIC HEARING
CLOSED**

Mayor Assaf declared the Public Hearing for Bylaw 01-2026 - The Animal Control Bylaw closed at 7:14 p.m.

BYLAWS

**BYLAW 01-2026
THE ANIMAL
CONTROL BYLAW**

Jenny Bruns, Director of Planning, Economic Development & Legislative Services summarized the public hearing findings and requested Council approve second and third readings of the Animal Control Bylaw as presented.

080-26 Moved by Cr. Smith that Bylaw 01-2026, the Animal Control Bylaw, be given second reading.

IN FAVOR: Mayor Assaf, Crs.: D. Smith, A. Oswald, S. Fylyshtan, and D. Sawatzky

OPPOSED: Crs.: C. Botros and D. Kluin

081-26 Moved by Cr. Fylyshtan that Bylaw 01-2026, the Animal Control Bylaw, be given third and final reading.

IN FAVOR: Mayor Assaf, Crs.: D. Smith, A. Oswald, S. Fylyshtan, and D. Sawatzky

OPPOSED: Crs.: C. Botros and D. Kluin

**BYLAW 02-2026
THE RESIDENTIAL
TAX INCENTIVE BYLAW**

Jenny Bruns, Director of Planning, Economic Development & Legislative Services summarized the public hearing findings and requested Council approve second and third readings of the Residential Tax Incentive Bylaw as presented.

082-26 Moved by Cr. Smith that Bylaw 02-2026, the Residential Tax Incentive Bylaw with amendment to include a 25% incentive in the third year, be given second reading

CARRIED UNANIMOUSLY

083-26

Moved by Cr. Oswald that Bylaw 02-2026, the Residential Tax Incentive Bylaw with amendment to include a 25% incentive in the third year, be given third and final reading.

CARRIED UNANIMOUSLY

FOR THE GOOD OF COUNCIL

Cr. Fylyshtan commended Public Works for the great work on snow removal resulting from another recent snow fall. Mayor Assaf echoed the recognition.

Cr. Kluin congratulated all Olympic athletes including local Olympian Melissa Lotholz who came in an impressive 6th in the bobsledding event.

Cr. Assaf congratulated the Barrhead Blue Fin Swim Club on a very successful swim meet that brought many swimmers and spectators into the Town.

ADJOURN

084-26

Moved by Cr. Oswald that the Council Meeting be adjourned at 7:44 p.m.

CARRIED UNANIMOUSLY

TOWN OF BARRHEAD

Mayor, Ty Assaf

CAO, Collin Steffes

COUNCIL DELEGATION REQUEST



CONTACT INFO

Folkert Meidema
 (NAME)
 (TELEPHONE NUMBER)
 (EMAIL ADDRESS)

MAILING ADDRESS
 Barrhead, Alberta
 (STREET OR BOX ADDRESS)
 (CITY, ALBERTA, POSTAL CODE)

CONTACT INFO

Gary Golby
 (NAME)
 (TELEPHONE NUMBER)
 (EMAIL ADDRESS)

MAILING ADDRESS
 Barrhead, Alberta
 (STREET OR BOX ADDRESS)
 (CITY, ALBERTA, POSTAL CODE)

REPRESENTING
 (BUSINESS, COMMITTEE, GROUP, OR BOARD)
 Barrhead and District Historical Society (Museum)

PLEASE INDICATE THE DATE YOU WISH TO PRESENT TO THE TOWN OF BARRHEAD COUNCIL.
 Note: In the event of several delegations, please indicated an alternate date or you will be assigned to the next available meeting

10 March 2026 OR
 (DAY) (MONTH) (YEAR) (DAY) (MONTH) (YEAR)

PURPOSE OF THE DELEGATION IS TO PRESENT THE FOLLOWING: (A COPY OF ALL INFORMATION REGARDING THE TOPIC MUST ACCOMPANY THE APPLICATION)

REMOVED
 museum mandate and towns expectations of the museum

INFORMATION SHARING REQUEST FOR ACTION, FUNDS, OR CONSIDERATION. OTHER (PROVIDE DETAILS)

HAVE YOU REVIEWED AND UNDERSTAND THE DELEGATION REQUIREMENTS? YES NO DOES THE DELEGATION REQUIRE SPECIAL EQUIPMENT (POWERPOINT, PROJECTOR, ETC.)? YES NO

IF YES, PLEASE INDICATE WHAT IS REQUIRED:

Please note: Where the subject matter of a delegation pertains to legal matters, personnel, and/or private property issues, the Town of Barrhead reserves the right not to hear such delegations.

I/WE ACKNOWLEDGE THAT ONLY THE ABOVE MATTER WILL BE DISCUSSED DURING THE DELEGATION

SIGNED: [Signature] DATE (MM/DD/YY) 03/03/2026

The personal information collected on this form is to process your delegation to Council. This collection is authorized by Section 4(1) of the Protection of Privacy Act. For questions about the collection of personal information, contact jlyons@barrhead.ca or 780-665-8226 or at 4406 - 62A Avenue, Barrhead, AB T7N 1A2

FOR OFFICE USE ONLY

ADDED TO AGENDA: YES NO REFERRED TO: [Signature]

OTHER DEPARTMENTS REQUIRED TO BE IN ATTENDANCE? [Signature]

APPROVES: YES NO [Signature]

ADDITIONAL COMMENTS/NOTES: [Signature]

March 3, 2026

Barrhead and District Historical Society

Removed from Submission.

1. 

There has been no increase in funding from the Town or County and there are limited avenues to obtain funding. Operational expenses continue to increase – electrical, heating and maintenance. The Board of Directors would like to do a major insulation upgrade to the buildings outside to reduce heating costs.

2. Barrhead and District Historical Society Mandate
Topics that the museum has focused on related to the Barrhead and District region:
 - Indigenous history.
 - Fur trade history.
 - Klondike Gold Rush history.
 - Homesteading history.
 - Early farming, schools, communities, etc.

3. What are the Towns expectations for the museum as we move forward?
The museum has little available space to grow and expand - what is really needed is a larger facility.



COUNCIL DELEGATION REQUEST

CONTACT INFO
Raime Drake
(NAME)
780. 674. 8505
(TELEPHONE NUMBER)
raime.drake@pombinahills.ca
(EMAIL ADDRESS)
MAILING ADDRESS
5310 - 49 ST
(STREET OR BOX ADDRESS)
Barrhead, AB T7N 1P3
(CITY, ALBERTA, POSTAL CODE)

CONTACT INFO
(NAME)
(TELEPHONE NUMBER)
(EMAIL ADDRESS)
MAILING ADDRESS
(STREET OR BOX ADDRESS)
(CITY, ALBERTA, POSTAL CODE)

REPRESENTING
(BUSINESS, COMMITTEE, GROUP, OR BOARD)
Pombina Hills School Division
PLEASE INDICATE THE DATE YOU WISH TO PRESENT TO THE TOWN OF BARRHEAD COUNCIL
<i>Note: In the event of several delegations, please indicated an alternate date or you will be assigned to the next available meeting</i>
10 03 2026 OR
(DAY) (MONTH) (YEAR) (DAY) (MONTH) (YEAR)
PURPOSE OF THE DELEGATION IS TO PRESENT THE FOLLOWING: (A COPY OF ALL INFORMATION REGARDING THE TOPIC MUST ACCOMPANY THE APPLICATION)
To provide an overview of the school division's priorities, strategies, and community involvement.
<input checked="" type="checkbox"/> INFORMATION SHARING <input type="checkbox"/> REQUEST FOR ACTION, FUNDS, OR CONSIDERATION. <input type="checkbox"/> OTHER (PROVIDE DETAILS)
HAVE YOU REVIEWED AND UNDERSTAND THE DELEGATION REQUIREMENTS? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> DOES THE DELEGATION REQUIRE SPECIAL EQUIPMENT {POWERPOINT, PROJECTOR, ETC.}? YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>
IF YES, PLEASE INDICATE WHAT IS REQUIRED: Projector for Powerpoint (I can bring my own computer)
<i>Please note: Where the subject matter of a delegation pertains to legal matters, personnel, and/or private property issues, the Town of Barrhead reserves the right not to hear such delegations.</i>
I/WE ACKNOWLEDGE THAT ONLY THE ABOVE MATTER WILL BE DISCUSSED DURING TH
[Redacted Signature] 02/26/26 <i>Personal Information severed inline with Section 20 of the Access to Information Act</i>
SIGNED DATE (MM/DD/YY) DATE (MM/DD/YY)
<i>The personal information collected on this form is to process your delegation to Council. This collection is authorized by Section 4(c) of the Protection of Privacy Act. For questions about the collection of personal information, contact jlyons@barrhead.ca or 780-665-8226 or at 4406 - 62A Avenue, Barrhead, AB. T7N 1A2</i>

FOR OFFICE USE ONLY		
<input checked="" type="checkbox"/> ADDED TO AGENDA	IN CAMERA: YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>	REFERRED TO:
OTHER DEPARTMENTS REQUIRED TO BE IN ATTENDANCE?	N/A	
APPROVED: YES <input checked="" type="checkbox"/> NO <input type="checkbox"/>	CAO'S APPROVAL [Redacted Signature]	<i>Personal Information severed inline with Section 20 of the Access to Information Act</i>
ADDITIONAL COMMENTS/NOTES:		

Pembina Hills School Division

Presented to Town of Barrhead Council
March 10, 2026

Pembina Hills School Division Board of Trustees

BACK ROW (L to R):

Nicholas McCann

Victoria Kane, Chair

Nolan Mast

David Truckey

FRONT ROW (L to R):

Judy Lefebvre, Vice-Chair

Cindy Carswell



Division Priorities	Alberta Education Core Outcomes	Assurance Domains
	<p>OUTCOME ONE: Alberta's students are successful.</p>	<p>Student Growth and Achievement</p>
<p>Student-Staff Relationships</p>	<p>OUTCOME TWO: First Nations, Métis and Inuit students in Alberta are successful.</p>	<p>Learning Supports</p>
<p>Literacy and Numeracy</p>	<p>OUTCOME THREE: Alberta's students have access to a variety of learning opportunities to enhance competitiveness in the modern economy.</p>	<p>Teaching and Leading</p>
<p>Support for Staff (Collaborative Structures/Culture)</p>	<p>OUTCOME FOUR: Alberta's K-12 education system and workforce are well-managed.</p>	<p>Governance</p>

Division Priorities	Alberta Education Core Outcomes	Assurance Domains
<p data-bbox="112 343 556 382">Student-Staff Relationships</p> <p data-bbox="144 518 525 556">Literacy and Numeracy</p> <p data-bbox="183 693 492 813">Support for Staff (Collaborative Structures/Culture)</p>	<p data-bbox="622 212 1251 294">OUTCOME ONE: Alberta's students are successful.</p> <p data-bbox="637 365 1236 496">OUTCOME TWO: First Nations, Métis and Inuit students in Alberta are successful.</p> <p data-bbox="598 529 1265 802">OUTCOME THREE: Alberta's students have access to a variety of learning opportunities to enhance competitiveness in the modern economy.</p> <p data-bbox="647 829 1226 960">OUTCOME FOUR: Alberta's K-12 education system and workforce are well-managed.</p>	<p data-bbox="1381 212 1734 294">Student Growth and Achievement</p> <p data-bbox="1394 409 1721 447">Learning Supports</p> <p data-bbox="1362 644 1754 682">Teaching and Leading</p> <p data-bbox="1449 857 1667 895">Governance</p>

Learning Opportunities

In School Programming	Off-Campus Learning	Dual Credit	Land-Based Learning
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Barrhead Composite High School Modernization Phase One

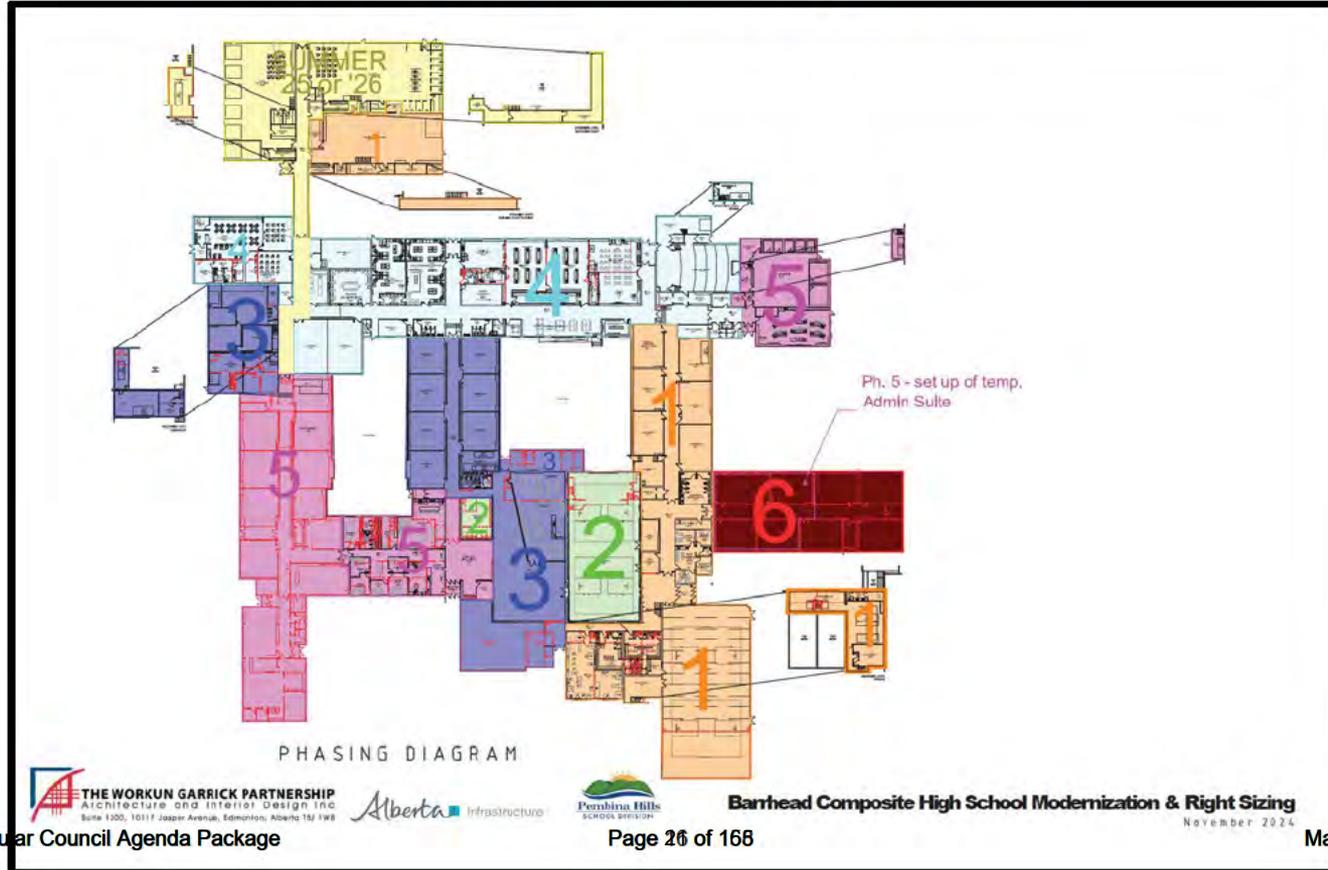




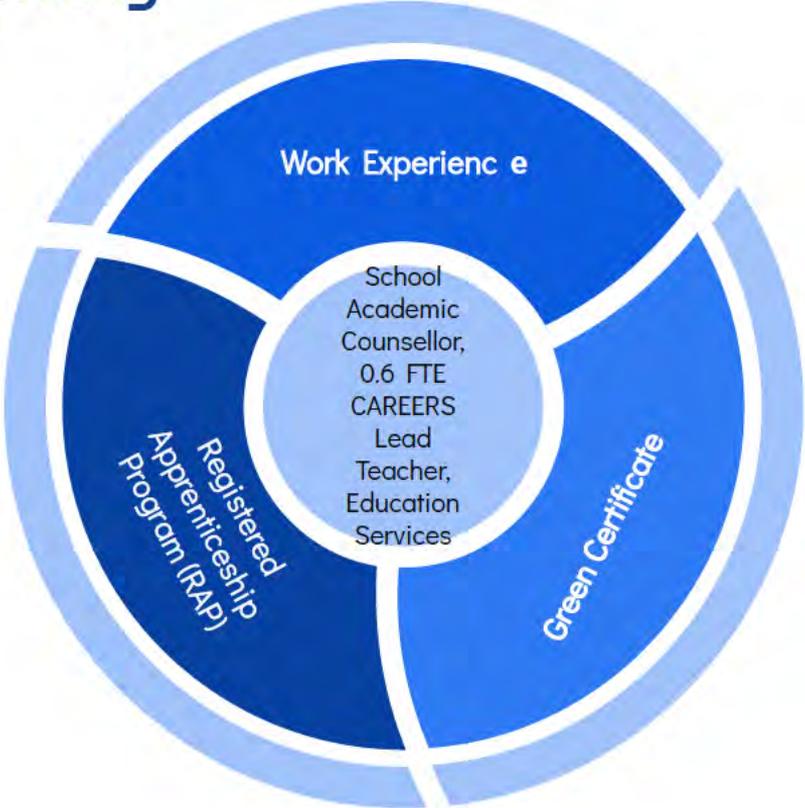




Barrhead Composite



Off-Campus Learning



Work Experience Placements in Pembina Hills

- Food Bank
- AHS Labs
- Schools
- Farms
- Veterinary Clinics
- Restaurants
- Automotive Dealerships
- Funeral homes



RAP Placements Barrhead Area

- Welding
- Automotive Repair
- Autobody Repair
- Heavy Duty Equipment shops
- Hair salons
- Electrical
- Machining



Annual Opportunities

Tour of the Trades in Barrhead & Surrounding Area



CAREERS
take on the future

Career Camp Each July





Dual Credit Partnerships in Pembina Hills

- Educational Assistant
- Health Care Aide
- Medical Terminology
- Power Engineering
- Veterinary Tech
- Policing

Partnerships with:
Northern Lakes College
SAIT
Olds College
NorQuest College
MacEwan University



Support for Students

- Off campus coordinator at each school
 - First point of contact for students
- 0.6 FTE Careers Lead Teacher (Westlock, Barrhead, Swan Hills)
 - In Partnership with CAREERS Next Generation
 - Site visits and inspections
 - Student Presentations
- Division Education Services Coordination

Land-Based Learning, Outdoor Learning, Place Based Learning *for Credit*



actüa



Raime Drake
Deputy Superintendent, Education Services
780-674-8505
raime.drake@pembinahills.ca

REQUEST FOR DECISION

To: Town Council

From: Jennifer Mantay, Director of Corporate Services

Date: March 10, 2026

Re: Financial Statement Report to December 31, 2025

1.0 PURPOSE:

For Council to approve the Financial Statement Report to December 31, 2025, as presented.

2.0 BACKGROUND AND DISCUSSION:

It has been the practice of Administration to provide Council with interim financial information to offer some insight on the Town's financial activities for both the operational and capital budgets.

3.0 ALTERNATIVES:

Council tables the Financial Statement Report to December 31, 2025 and instructs Administration to provide additional information and report back to the next Council Meeting.

4.0 FINANCIAL IMPLICATIONS:

Not Applicable

5.0 INTERDEPARTMENTAL IMPLICATIONS:

Not Applicable

6.0 SENIOR GOVERNMENT IMPLICATIONS:

Not Applicable

7.0 POLITICAL/PUBLIC IMPLICATIONS:

Not Applicable

8.0 ATTACHMENTS:

- A. Financial Statement Report to December 31, 2025
- A-1, A-2 Operating Financial Statement By Department
- B-1 Operating Financial Statement By Category
- C-1 Net Municipal Requirements – Operating
- D-1 Assets and Liabilities
- E-1 Capital Financial Statement By Department
- F-1 Capital Financial Statement By Category
- G-1 Capital Reserves Summary

9.0 ADMINISTRATIVE RECOMMENDATION:

Administration recommends that Council approves the Financial Statement Report to December 31, 2025 as presented

10.0 PROPOSED MOTION(S):

That Council approve the Financial Statement Report to December 31, 2025, as presented.

(original signed by the CAO)
Collin Steffes
CAO



**TOWN OF BARRHEAD
FINANCIAL STATEMENT REPORT
TO DECEMBER 31, 2025**

Council approved the 2025 Operating and Capital Budgets on January 14, 2025. During the budget process Council reviewed all budget line items, set priorities and established the municipal property tax rates for 2025. The Operating Budget was approved at \$ 16.6 million and Capital Budget at \$4 million. To continue providing the same level of services and programs for the residents of the Town, Council increased the Municipal portion of the property tax rates for both residential and non-residential properties by 1%.

At December 31st actuals would typically be at 100% levels. Several expense lines are greater than 100% due to surplus funds being added to capital reserves at the end of the year. A preliminary surplus of just over \$1 million resulted in additional funds being transferred to Capital Reserves.

The following table indicates some of the overbudget and underbudget operating items that contributed to the surplus.

Description	Overbudget Revenues that Contributed Towards Overall Operational Surplus
Net Municipal Property Taxes	179,145
Fire/ERC Additional Revenues due to Provincial Fire assistance (Town's Share)	114,250
	Underbudget Expenses that Contributed Towards Overall Operational Surplus
Salaries, Employer Costs, Benefits Lower than Budgeted (one position in Public Works vacant all year, partial pool vacancies for most of the year)	158,121
Contracted and Professional Services (Lower engineering for new developments, Lower RCMP Contract, Computer and IT Services Under budget)	113,887
General Maintenance Lower than Budgeted (Sewer Repairs, Roads and Sidewalk Maintenance well under budget)	178,545
Equipment and Vehicle Maintenance Lower than Budgeted	84,680

Materials and Supplies (Lower amount spent on materials and general supplies throughout all departments)	101,570
Gas, Power and Water Utilities (several underbudget across all departments, possibly due to milder weather – less heating/cooling required)	129,535
Miscellaneous Items Over/Underbudget (ie – insurance, chemicals, reimbursements, etc.)	(23,358)
Preliminary Operating Surplus	1,036,375

After the surplus funds were transferred to capital, the final operating surplus was \$1,106.63.

Once all capital transfers were done at year end, capital revenues were equal to capital expenses, resulting in a final capital surplus of \$0.

Return on Investments were overbudget by \$79,140.00, which was also added to Capital Reserves at year end. In total, additional contributions to Capital Reserves, in the amount of \$1,106,238.60, may be reviewed on Schedule G-1, the 2025 Capital Reserves Summary.

A summary of the Operating and Capital Budgets at December 31, 2025 follows.

A. OPERATING FINANCIAL STATEMENT BY DEPARTMENT (See Attached A-1, A-2)

The Operating Financial Statement by Department provides summarized details by each particular department (Administration, Roads, Arena, etc.), with total operating revenues followed by total operating expenses.

As all year end entries have now been completed, the Total Revenues at year end are at 100.86% of the budget, while the total expenses are at 100.95% of the budget.

B. OPERATING FINANCIAL STATEMENT BY CATEGORY (See Attached B-1)

The Operating Financial Statement by Category provides the same information as in (A-1, A-2) but is summarized by the various categories (Taxes, Sales of Goods & Services, Grants, Salaries, Contracted Services, Equipment Maintenance, Insurance, Utilities, etc), with total operating revenues followed by total operating expenses.

Upon reviewing this operating report at December 31, 2025, many of the revenue categories are very close to 100%. Transfers from Operating Reserves were completed at year end.

For the expense section, many expenses are close to the 100% mark. At Year End, over \$100,000 more was also added to Operating Reserve (Line 51) as a result of lower expenses for sidewalk maintenance and gravel, asphalt and oil.

The Contribution to Capital listed on Row 50 of the report has been completed and an additional \$1,036,375 from operating has been transferred to capital.

C. **NET MUNICIPAL REQUIREMENTS – OPERATING** (See Attached C-1)

The Net Municipal Requirements – Operating provides similar information as in Sections A and B; however, it provides more specific details for each department. The first column indicates the Net Operating Surplus/Deficit at December 31, 2025, for each Department. The second column is the Net Budget required for the full year (Revenues less Expenses), while the third and fourth columns display the variance.

As previously noted, entries for contributions to capital and reserves were completed at year end; therefore, some departments may look like they are overbudget because of the surplus funds transferred to capital at year end.

D. **ASSETS & LIABILITIES** (See Attached D-1)

The Assets report lists the Cash & Investments of \$ 9.3 million on December 31, 2025. These funds will transfer into 2026 to continue to be utilized for operations and for capital projects that will be undertaken in 2026.

The Taxes Receivable of \$210,924 lists the actual amount of property taxes that were outstanding at the end of December 2025. This amount is almost identical to the outstanding taxes at the end of 2024.

The Receivables of \$1.7 million is the amount owing for any outstanding Utility bills, invoicing for Landfill fees, bulk water, licenses and GST to be recovered from the government.

The Liabilities & Equity section shows the various operating and capital reserves as well as the deferred revenues which is for government grants that have been received but not expended yet.

The Pool debenture of \$3.5 million is the remaining balance owing at December 31, 2025.

E. **CAPITAL FINANCIAL STATEMENT BY DEPARTMENT** (See Attached E-1)

The Capital Financial Statement by Department shows all the capital revenues and expenditures by Department (Fire, Water, Sewer, Arena, Pool, etc). The revenues are listed first, followed by the expenditures.

Most Capital Revenues come from reserves, grants or contributions from the operating budget. The entries for these were completed at the 2025 year-end; therefore, the total capital revenues are at 107.35% of the total capital budget.

The Capital Expenditures show the expenses to December 31, 2025. The total capital expenses are 107.35% of the total capital budget.

F. **CAPITAL FINANCIAL STATEMENT BY CATEGORY** (See Attached F-1)

The Capital Financial Statement by Category lists the same information as in (E-1) but by category (Grants, From Capital Reserves, From the Operating Function, Engineering Structures Addition, Equipment Additions). Capital Revenues are listed, followed by Capital Expenditures.

Line 25, Add to Capital Reserves, shows the full \$1.1 million surplus funds that were transferred to Capital Reserves at the end of 2025.

G. **CAPITAL RESERVES SUMMARY – 2025 Budget vs Actual** (See Attached G-1)

The Capital Reserves Summary – 2025 Budget vs Actual lists the 2025 Budget Amounts, the 2025 Actual amounts and the variance. This list shows exactly where the operating and capital surplus funds were transferred.

	A	B	C	D	E
1	TOWN OF BARRHEAD				
2	Operating Financial Statement by DEPARTMENT				
3	For the Twelve Months Ending December 31, 2025				
4		Dec	2025		
5		2025	Budget	Variance	Variance %
6	REVENUES				
7	Taxes	-7,766,874.78	-7,521,270	245,604.78	103.27%
8	Franchise, Interest, Tax Penalties	-1,300,001.55	-1,284,000	16,001.55	101.25%
9	Council	-5,994.48	-6,000	-5.52	99.91%
10	Administration	-71,570.41	-74,980	-3,409.59	95.45%
11	RCMP	-48,149.50	-45,340	2,809.50	106.20%
12	Fire	-1,258,791.23	-976,290	282,501.23	128.94%
13	ERC	-24,238.10	-28,700	-4,461.90	84.45%
14	Town Fire/Town ERC	-400.00	-1,000	-600.00	40.00%
15	Disaster Services		-50	-50.00	0.00%
16	Enforcement Services	-29,373.45	-30,850	-1,476.55	95.21%
17	Public Health		-10,060	-10,060.00	0.00%
18	Common Services	-26,496.05	-22,250	4,246.05	119.08%
19	Roads	-151,278.82	-202,920	-51,641.18	74.55%
20	Water	-2,844,645.43	-3,043,280	-198,634.57	93.47%
21	BRWC	-103,348.59	-50,000	53,348.59	206.70%
22	Sewer	-798,046.01	-808,500	-10,453.99	98.71%
23	Trade Waste	-210,879.69	-242,410	-31,530.31	86.99%
24	Landfill	-309,959.09	-339,520	-29,560.91	91.29%
25	Recycle	-278,020.70	-244,230	33,790.70	113.84%
26	New Landfill	-5,050.00	-5,050		100.00%
27	FCSS	-406,766.04	-406,770	-3.96	100.00%
28	Cemetery	-21,100.00	-22,650	-1,550.00	93.16%
29	Development	-6,140.22	-34,600	-28,459.78	17.75%
30	Subdivision	-2,995.50	-75,000	-72,004.50	3.99%
31	Recreation Administration	-62,587.57	-64,280	-1,692.43	97.37%
32	Arena	-393,985.49	-380,220	13,765.49	103.62%
33	Pool	-493,930.15	-518,030	-24,099.85	95.35%
34	Parks	-167,099.95	-171,720	-4,620.05	97.31%
35	Rotary Park	-20,619.92	-17,500	3,119.92	117.83%
36	Bowling Alley	-3,987.20	-4,080	-92.80	97.73%
37	Curling	-20,380.00	-14,750	5,630.00	138.17%
38	Tourism	-6,171.64	-5,500	671.64	112.21%
39	Twinning	-1,532.13	-4,350	-2,817.87	35.22%
40	Contingency/General	-389.04	-40,560	-40,170.96	0.96%
41	Total Revenue	-16,840,802.73	-16,696,710	144,092.73	100.86%
42					
43	EXPENSES				
44	Mayor	59,949.67	65,430	5,480.33	91.62%
45	Council	273,445.43	277,230	3,784.57	98.63%
46	Administration	1,119,576.68	1,042,460	-77,116.68	107.40%
47	Computer	86,110.95	71,750	-14,360.95	120.02%
48	RCMP	281,055.88	306,490	25,434.12	91.70%
49	Fire	1,258,791.23	976,290	-282,501.23	128.94%
50	ERC	48,476.21	57,400	8,923.79	84.45%
51	Town Fire/Town ERC	394,696.82	375,470	-19,226.82	105.12%
52	Disaster Services		750	750.00	0.00%
53	Enforcement Services	177,294.70	162,510	-14,784.70	109.10%
54	Safety	85,337.53	90,390	5,052.47	94.41%
55	Public Health		10,060	10,060.00	0.00%
56	Common Services	597,385.28	552,920	-44,465.28	108.04%
57	Roads	1,381,996.29	1,388,210	6,213.71	99.55%

	A	B	C	D	E
1		TOWN OF BARRHEAD			
2		Operating Financial Statement by DEPARTMENT			
3		For the Twelve Months Ending December 31, 2025			
4		Dec	2025		
5		2025	Budget	Variance	Variance %
58	Airport	25,983.21	24,880	-1,103.21	104.43%
59	Storm Sewer	65,482.22	31,450	-34,032.22	208.21%
60	Water	2,097,746.68	2,127,130	29,383.32	98.62%
61	BRWC	850,217.34	966,150	115,932.66	88.00%
62	Sewer	798,046.01	808,500	10,453.99	98.71%
63	Trade Waste	210,879.69	242,410	31,530.31	86.99%
64	Landfill	334,959.09	339,520	4,560.91	98.66%
65	Recycle	278,020.70	244,230	-33,790.70	113.84%
66	New Landfill	18,625.05	18,630	4.95	99.97%
67	FCSS	483,914.88	483,920	5.12	100.00%
68	Cemetery	45,538.22	45,150	-388.22	100.86%
69	Development	115,036.30	182,530	67,493.70	63.02%
70	Communications	155,686.05	166,110	10,423.95	93.72%
71	Economic Development	65,750.49	63,730	-2,020.49	103.17%
72	Subdivision #1	3,113.50	75,000	71,886.50	4.15%
73	Recreation Administration	497,785.30	485,450	-12,335.30	102.54%
74	Arena	776,884.45	774,580	-2,304.45	100.30%
75	Pool	1,503,383.55	1,741,760	238,376.45	86.31%
76	Parks	386,362.65	325,730	-60,632.65	118.61%
77	Sportsground	55,629.31	65,420	9,790.69	85.03%
78	Rotary Park	6,531.03	6,750	218.97	96.76%
79	Bowling Alley	7,865.56	8,030	164.44	97.95%
80	Curling	25,137.17	28,900	3,762.83	86.98%
81	Walking Trail	43,383.58	43,710	326.42	99.25%
82	Museum	248.98	300	51.02	82.99%
83	Tourism/Culture	139,682.65	181,970	42,287.35	76.76%
84	Twinning	3,064.26	8,700	5,635.74	35.22%
85	Library	131,700.00	131,700		100.00%
86	Requisition	1,696,939.18	1,630,480	-66,459.18	104.08%
87	Contingency/General	251,982.33	50,500	-201,482.33	498.97%
88	Total Expenses	16,839,696.10	16,680,680	-159,016.10	100.95%
89					
90	(Surplus)/Deficit	-1,106.63	-16,030	-14,923.37	
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	A	B	C	D	E
1	TOWN OF BARRHEAD				
2	Operating Financial Statement by CATEGORY				
3	For the Twelve Months Ending December 31, 2025				
4		Dec	2025		
5		2025	Budget	Variance	Variance %
6	REVENUES				
7	Taxes	-7,766,874.78	-7,521,270	245,604.78	103.27%
8	Sales of Goods & Services	-4,900,814.32	-4,929,430	-28,615.68	99.42%
9	Penalties and Costs on Taxes	-65,890.21	-49,000	16,890.21	134.47%
10	Licenses & Fees	-71,574.95	-70,450	1,124.95	101.60%
11	Concessions and Franchises	-1,044,111.34	-1,045,000	-888.66	99.91%
12	Return on Investments - Operati	-190,000.00	-190,000		100.00%
13	Rentals	-384,511.09	-371,220	13,291.09	103.58%
14	Donations	-2,303.90	-2,850	-546.10	80.84%
15	Tipping Fees, Reimbursements	-187,585.07	-229,930	-42,344.93	81.58%
16	Federal Grants		-2,880	-2,880.00	0.00%
17	Provincial Grants	-738,805.63	-687,520	51,285.63	107.46%
18	Local Government Contributions	-1,487,151.56	-1,479,350	7,801.56	100.53%
19	Transfers From Operating Reserve	-790.84	-117,310	-116,519.16	0.67%
20	Underlevies	-389.04	-500	-110.96	77.81%
21	Total Revenue	-16,840,802.73	-16,696,710	144,092.73	100.86%
23					
24	EXPENSES				
25	Salaries & Wages	4,334,417.52	4,450,760	116,342.48	97.39%
26	Employer Costs/Benefits	1,041,134.98	1,090,370	49,235.02	95.48%
27	Training & Development	56,186.39	84,100	27,913.61	66.81%
28	Mayor/Council Fees & Per Diems	235,452.26	238,200	2,747.74	98.85%
29	Mayor/Council Travel & Subsistence	35,719.81	42,500	6,780.19	84.05%
30	Election Fees	6,370.00	15,000	8,630.00	42.47%
31	Fire Fighter & Guardian Fees	338,917.85	217,250	-121,667.85	156.00%
32	Fire Guardian Mileage	10,654.53	6,500	-4,154.53	163.92%
33	Travel & Subsistence	19,139.95	38,940	19,800.05	49.15%
34	Memberships	13,359.44	15,350	1,990.56	87.03%
35	Freight & Postage	26,273.41	39,390	13,116.59	66.70%
36	Telephone & Internet	58,949.32	66,330	7,380.68	88.87%
37	Appreciation/Promotional Events	35,114.05	47,200	12,085.95	74.39%
38	Contracted/Professional Services	2,130,715.40	2,368,440	237,724.60	89.96%
39	Repairs & Maintenance General	338,254.85	516,800	178,545.15	65.45%
40	Building Maintenance	191,029.98	179,500	-11,529.98	106.42%
41	Equipment & Vehicle Maintenance	332,569.30	417,250	84,680.70	79.71%
42	Leases, Licenses	171,851.92	189,040	17,188.08	90.91%
43	Insurance	325,288.09	334,920	9,631.91	97.12%
44	Materials & Supplies, Chemicals	834,174.85	1,189,990	355,815.15	70.10%
45	Gas, Power, Water	1,133,295.04	1,262,830	129,534.96	89.74%
46	Asset Retirement Accretion	18,978.20	18,980	1.80	99.99%
47	Requisitions/Adjustments	1,696,939.18	1,630,480	-66,459.18	104.08%
48	Contribution to Other Local Government	104,741.96	24,880	-79,861.96	420.99%
49	Contribution to Boards & Agencies	1,035,341.28	1,020,900	-14,441.28	101.41%
50	Contribution to Capital	1,901,404.57	865,030	-1,036,374.57	219.81%
51	Add to Operating Reserve	112,615.40	7,650	-104,965.40	1472.10%
52	Debenture, Bank Charges, Write-Offs	299,824.24	301,600	1,775.76	99.41%
53	Underlevies	982.33	500	-482.33	196.47%
54	Total Expenses	16,839,696.10	16,680,680	-159,016.10	100.95%
55					
56	(Surplus)/Deficit	-1,106.63	-16,030	-14,923.37	
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	A	B	C	D	E
1	TOWN OF BARRHEAD				
2	Net Municipal Requirements - Operating				
3	For the Twelve Months Ending December 31, 2025				
4	Net Municipal				
5	2025				
6	DEPARTMENT	Financial Requirement	Budget	Variance	Variance %
7	Taxes	-7,766,874.78	-7,521,270	245,604.78	103.27%
8	Other	-1,300,001.55	-1,284,000	16,001.55	101.25%
9	Mayor	59,949.67	65,430	5,480.33	91.62%
10	Council	267,450.95	271,230	3,779.05	98.61%
11	Administration	1,048,006.27	967,480	-80,526.27	108.32%
12	Computer	86,110.95	71,750	-14,360.95	120.02%
13	RCMP	232,906.38	261,150	28,243.62	89.18%
14	ERC	24,238.11	28,700	4,461.89	84.45%
15	Town Fire/Town ERC	394,296.82	374,470	-19,826.82	105.29%
16	Disaster Services		700	700.00	0.00%
17	Enforcement Services	147,921.25	131,660	-16,261.25	112.35%
18	Safety	85,337.53	90,390	5,052.47	94.41%
19	Common Services	570,889.23	530,670	-40,219.23	107.58%
20	Roads	1,230,717.47	1,185,290	-45,427.47	103.83%
21	Airport	25,983.21	24,880	-1,103.21	104.43%
22	Storm Sewer	65,482.22	31,450	-34,032.22	208.21%
23	Water	-746,898.75	-916,150	-169,251.25	81.53%
24	BRWC	746,868.75	916,150	169,281.25	81.52%
25	Landfill	25,000.00	0	-25,000.00	0.00%
26	New Landfill	13,575.05	13,580	4.95	99.96%
27	FCSS	77,148.84	77,150	1.16	100.00%
28	Cemetery	24,438.22	22,500	-1,938.22	108.61%
29	Development	108,896.08	147,930	39,033.92	73.61%
30	Communications	155,686.05	166,110	10,423.95	93.72%
31	Economic Development	65,750.49	63,730	-2,020.49	103.17%
32	Subdivision	118.00	0	-118.00	0.00%
33	Recreation Administration	435,197.73	421,170	-14,027.73	103.33%
34	Arena	382,898.96	394,360	11,461.04	97.09%
35	Pool	1,009,453.40	1,223,730	214,276.60	82.49%
36	Parks	219,262.70	154,010	-65,252.70	142.37%
37	Sportsground	55,629.31	65,420	9,790.69	85.03%
38	Rotary Park	-14,088.89	-10,750	3,338.89	131.06%
39	Bowling Alley	3,878.36	3,950	71.64	98.19%
40	Curling	4,757.17	14,150	9,392.83	33.62%
41	Walking Trail	43,383.58	43,710	326.42	99.25%
42	Museum	248.98	300	51.02	82.99%
43	Tourism	133,511.01	176,470	42,958.99	75.66%
44	Twinning	1,532.13	4,350	2,817.87	35.22%
45	Library	131,700.00	131,700		100.00%
46	Requisition	1,696,939.18	1,630,480	-66,459.18	104.08%
47	Contingency/General	251,593.29	9,940	-241,653.29	2531.12%
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49	Total Net Financial Requirement	-1,106.63	-16,030	-14,923.37	
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	A	B	
1	TOWN OF BARRHEAD		
2	ASSETS & LIABILITIES		
3	For the Nine Months Ending December 31, 2025		
4		December	
5		2025	
6			
7		ASSETS	
8		Cash & Investments	9,366,249.80
9		Taxes Receivable	210,924.10
10	Receivables - Utilities, GST, Other	1,711,525.94	
11	Inventory	48,394.57	
12	Engineering Structures - Assets	81,764,744.50	
13	Accum. Amort. Engineering Structures	-46,876,232.53	
14	Buildings - Assets	28,445,753.98	
15	Accum. Amort. Buildings	-8,316,281.46	
16	Machinery & Equipment - Assets	13,699,980.38	
17	Accum. Amort. Machinery & Equipment	-5,219,323.24	
18	Land - Assets	1,389,708.70	
19	Land Improvements - Assets	3,145,268.71	
20	Accum. Amort. Land Improvements	-1,368,748.14	
21	Vehicles - Assets	5,447,993.43	
22	Accum. Amort. Vehicles	-2,102,284.38	
23	TOTAL ASSETS	81,347,674.36	
24			
25	LIABILITIES & EQUITY		
26	Employer Liabilities - Payroll	-304,782.11	
27	Deposits & Trusts	-76,084.34	
28	Operating Reserves	-1,125,258.85	
29	Deferred Revenues & Liabilities	-433,747.06	
30	Asset Retirement Obligations	-669,770.04	
31	Capital Reserves	-8,901,885.39	
32	Payables & Holdbacks	-149,526.00	
33	Pool - Long Term Loan Payable	-3,541,042.61	
34	Equity in Fixed Assets	-65,799,767.30	
35	Accumulated Surplus	-345,810.66	
36	TOTAL LIABILITIES	-81,347,674.36	
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2					TOWN OF BARRHEAD
3					Capital Financial Statement by DEPARTMENT
4					For the Twelve Months Ending December 31, 2025
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	A	B	C	D	E
1	TOWN OF BARRHEAD				
2	Capital Financial Statement by CATEGORY				
3	For the Twelve Months Ending December 31, 2025				
4		Dec	2025		
5		2025	Budget	Variance	Variance %
6	<u>CAPITAL REVENUES</u>				
7	Return on Investment/Rev. from Own Source	-134,426.93	-52,600	81,826.93	255.56%
8	Sale of Fixed Assets	-17,000.00	-27,000	-10,000.00	62.96%
9	Federal Grants	-12,000.00	-332,810	-320,810.00	3.61%
10	Provincial Grants	-223,352.75	-342,500	-119,147.25	65.21%
11	County/Other Municipal Contributions	-461,188.72	-465,950	-4,761.28	98.98%
12	From Capital Reserves	-1,466,660.97	-1,733,650	-266,989.03	84.60%
13	From Operating Function	-1,901,404.57	-865,030	1,036,374.57	219.81%
14	From Other Capital Function	-97,088.76	-188,450	-91,361.24	51.52%
15	Developers Levy Payments		-10,000	-10,000.00	0.00%
16	TOTAL CAPITAL REVENUE	-4,313,122.70	-4,017,990	295,132.70	107.35%
17	<u>CAPITAL EXPENDITURES</u>				
19	Engineering Structures	268,179.33	480,500	212,320.67	55.81%
20	Building Additions	156,938.39	514,860	357,921.61	30.48%
21	Equipment Additions	270,058.76	323,500	53,441.24	83.48%
22	Land Improvement Additions	220,057.64	301,000	80,942.36	73.11%
23	Vehicle Additions	1,271,931.22	1,290,500	18,568.78	98.56%
24	To Other Capital Functions	97,088.76	185,000	87,911.24	52.48%
25	Add to Capital Reserves	2,028,868.60	922,630	-1,106,238.60	219.90%
26	TOTAL CAPITAL EXPENDITURES	4,313,122.70	4,017,990	-295,132.70	107.35%
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TOWN OF BARRHEAD CAPITAL RESERVES SUMMARY 2025 Budget vs Actual

	2025 Budgeted	2025 Actual	
	<u>Additions</u>	<u>Additions</u>	<u>Variance</u>
Administration Building		-	-
Administration Equipment		25,000.00	25,000.00
RCMP Cells/Building		-	-
Fire (Town)		78,758.75	78,758.75
ERC Building		-	-
Bylaw Enforcement		20,000.00	20,000.00
Shop Building		1,860.69	1,860.69
Equipment -General		103,110.73	103,110.73
Equipment - Grader		-	-
Equipment - Loader		-	-
Equipment - Backhoe		-	-
Equipment - Sweeper		-	-
Equipment - Snowblower		-	-
Equipment - Tandem/Trucks		50,000.00	50,000.00
Parking		-	-
Street Improvements	3,200.00	104,133.15	100,933.15
Streetlights		-	-
Sidewalks		25,000.00	25,000.00
Airport		-	-
Storm Sewer		25,000.00	25,000.00
Water, Equip, Vehicles	228,080.00	361,236.66	133,156.66
Sewer	437,930.00	585,287.22	147,357.22
Garbage Equipment	50,000.00	55,913.75	5,913.75
Landfill	5,050.00	30,050.00	25,000.00
Recycle	15,970.00	44,751.15	28,781.15
Cemetery		25,000.00	25,000.00
Communications - Fibre Optics		-	-
Subdivision - Beaver Brook (Sales)		-	-
Subdivision - Town Lot Sales		-	-
Family Care Centre (Daycare)		-	-
Recreation		10,000.00	10,000.00
Agrena - Building	51,200.00	78,646.22	27,446.22
Agrena - Zamboni, Equipment		25,000.00	25,000.00
Pool	57,000.00	57,002.00	2.00
Park - Sale of Land Reserve		-	-
Parks/Sportsground	2,000.00	53,889.40	51,889.40
Skateboard Park	2,700.00	-	2,700.00
Skateboard Park Sponsorships		728.59	728.59
Rotary Park		-	-
Bowling Alley		-	-
Curling Rink		2,630.70	2,630.70
Walking Trail		-	-
Tourism		-	-
General Capital	59,500.00	265,869.59	206,369.59
Offsite Levy	10,000.00	-	10,000.00
TOTALS	922,630.00	2,028,868.60	1,106,238.60

REQUEST FOR DECISION

To: Town Council

From: Jennifer Mantay, Director of Corporate Services

Date: March 10, 2026

Re: 2025 Financial Audit

1.0 PURPOSE:

Mr. Scott Ellerington from Ellerington LLP will be in attendance to present the Auditor's Report and the 2025 Audited Financial Statements at 6:00 p.m.

2.0 BACKGROUND AND DISCUSSION:

The 2025 year-end audit has been completed by Ellerington LLP. The 2025 Financial Statement and 2025 Municipal Financial Information Return were prepared for the Auditor prior to the audit.

The Audited 2025 Financial Statement and the Audited 2025 Municipal Financial Information Return are presented to Council for formal approval.

The 2025 Operating Budget included contributions to capital projects in the amount of \$922,630.00. Because of a higher surplus amount at year end, the actual transfer was \$2,028,868.60.

With the noted transfer of funds into the Town's Capital Reserve it resulted in an overall 2025 operating surplus of \$1,106.63.

As stated, Mr. Scott Ellerington will be in attendance to review the financial statements and answer any questions Council may have.

The 2025 Annual Report, including financial statements, will be available on the Town's website and at the Administration Office prior to the end of April 2026.

3.0 ALTERNATIVES:

That Council tables the information provided during Mr. Scott Ellerington from Ellerington LLP's presentation and instructs Administration to provide further information for the next regular Council Meeting.

4.0 FINANCIAL IMPLICATIONS:

Not Applicable

5.0 INTERDEPARTMENTAL IMPLICATIONS:

Not Applicable

6.0 SENIOR GOVERNMENT IMPLICATIONS:

Not Applicable

7.0 POLITICAL/PUBLIC IMPLICATIONS:

Not Applicable

8.0 ATTACHMENTS:

- 8.1 Ellerington LLP 2025 Auditor's Letter to Council
- 8.2 2025 Audited Financial Statements
- 8.3 2025 Audited Financial Information Return

9.0 ADMINISTRATIVE RECOMMENDATION:

Administration recommends that Council accept the 2025 Auditor Report, the 2025 Audited Financial Statement and the 2025 Financial Information Return as presented.

10.0 PROPOSED MOTION(S):

- 10.1 That Council accept the Auditor's Report from Ellerington LLP regarding the 2025 audit as presented.
- 10.2 That Council approve the 2025 Audited Financial Statement as presented.
- 10.3 That Council approve the 2025 Audited Financial Information Return as presented.

(original signed by the CAO)
Collin Steffes
CAO

March 4, 2026

Ellerington
PROFESSIONAL CORPORATION



Mayor and Council
Town of Barrhead
PO Box 4189
Barrhead, Alberta
T7N 1A2

Dear Sirs/Madams:

Re: **Town of Barrhead 2025 Financial Audit**

A – Our Role as Auditors

As auditors for the Town of Barrhead, our objective was to express an opinion on whether the consolidated financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Town in accordance with Canadian Public Sector Accounting Standards.

Our audit was made in accordance with Canadian generally accepted auditing standards, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We planned and performed audit procedures to obtain reasonable assurance whether the financial statements were free of material misstatement. This included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

Our objective is to obtain reasonable assurance whether the financial statements as a whole are free from material misstatement and therefore be able to render our opinion as part of an Audit letter.

Reasonable assurance is a high level of assurance but the audit work conducted is not specifically designed to identify all errors, fraud, illegal acts, significant weaknesses in internal control, or other irregularities. In addition, because of the limitations inherent in the audit process, it cannot necessarily be expected to detect all such misstatements. If any significant errors or irregularities, either individual or in aggregate, had been discovered as a result of our examination they would have been reported to the appropriate level of management. There were none.

B – Identification of Possible Fraud Risk Factors

Canadian generally accepted auditing standards require us to plan and perform our audits to obtain reasonable assurance that the financial statements are free from material misstatement, whether caused by error or fraud. To the extent any audit, risk factors are deemed to exist. Our general audit approach and specific audit procedures are modified to minimize such risk factors.

Our review of possible fraud risk factors for the Town of Barrhead found the Town to have specific controls to circumstances that mitigate or eliminate the risk. The Town has a strong culture of management oversight and culture that prevents fraud, and internal controls like segregation of duties and requiring management authorization that further inhibit such activity.

C – Confidentiality

We maintain the strictest confidence with respect to any client's or former client's information. Accordingly, the Town of Barrhead's confidential information will not, without your consent, be disclosed to any individuals outside the firm, except as required by law or under the profession's Rules of Professional Conduct.

D – Practice Inspections

In accordance with professional regulations (and by Firm policy), our client files must periodically be reviewed by provincial practice inspectors to ensure that we are adhering to professional and Firm standards. File reviewers are required to maintain confidentiality of client information.

The Town of Barrhead has been reviewed by Practice Review several times, without any contraventions of standards being noted. We most recently were subject to Practice Inspection in the summer of 2025 and met all requirements.

E – Role of Management and Council

The preparation of the financial statements in accordance with Canadian Public Sector Accounting Standards is the responsibility of management. This responsibility includes the maintenance of adequate accounting records, internal controls, prevention and detection of fraud and errors, safeguarding of assets, selection and application of suitable accounting policies, and appropriate disclosure of financial information in the financial statements.

It is the responsibility of the Town Council to ensure that policies are in place for effective governance and to ensure that all unusual and material transactions during the year are properly approved.

Our audit revealed no material weaknesses in these areas.

F – Budgets, Council Minutes, and General Ledger

Since a municipality is a political organization, the decisions of Council, as documented in a budget or minutes, is paramount. Municipal employees are responsible to carry out instructions from council.

The operating and capital budgets are primary tools of fiscal management utilized in the municipal environment. Formulated by management and adopted by the Council, they become an important tool of management and of the auditor.

Reviewing the general ledger detail (specifically revenues and expenses) is an excellent tool for Councilors to gain familiarity with Municipal operations during the year.

G – Resolutions/Bylaws

All decisions of the Council made by resolution or bylaw are legislative in nature and are enforceable within the municipality. The 2025 minutes and bylaws have all been reviewed in the course of our audit.

H – Asset Retirement Obligation

During 2023 an accounting policy change required municipalities to accrue anticipated retirement costs for long-lived assets. This involves the use of multiple estimates: the cost to clean-up the asset, the life expectancy of the asset, and the discount rate to determine fair value. Based on engineer inputs, anticipated assets requiring an asset retirement obligation accrual include the curling rink, bowling alley and the RCMP building, all for likely asbestos abatement requirements. The Landfill is also included in the asset retirement obligation due to the legal closure and post-closure costs required on retirement of the site.

In 2024 7 additional properties were identified as having asbestos abatement requirements, including Pressure reducing stations #1 and #2, the administrative building, the sportsground washroom, west end sewer lift station, sewage lagoon blower building, and the old section of the water treatment plant. These were identified by JADA Solutions Inc, who also provided abatement cost tables.

Present value of the 7 properties in question was \$23,020. This amount was added to the asset value and the asset retirement obligation liability as at January 1, 2024 (the year of identification) as per the policy set forth in 2023.

No new properties were identified in 2025 that required Asset Retirement Obligation disclosures.

Total accretion expense in 2025 was \$18,978

Disclosure of the application of the policy can be found Notes 1 j) Significant Accounting Policies and Note 6 Asset Retirement Obligations.

I – Debt Limit

Note 9 of the Financial Statements discloses debt and debt limits for the Town of Barrhead. The Town debt limit under the Municipal Government Act is \$22,915,961. The actual debt of the Town was \$3,541,043, leaving \$19,374,918 available, an increase of \$236,552 from 2024.

Maximum allowable annual principal and interest payments under the Municipal Government Act are \$3,819,327. With annual principal and interest payments of \$290,569, the Town can afford an additional \$ 3,528,758 in annual payments of principal and interest. This is almost identical to 2024.

Debt is a single loan payable to the Alberta Capital Finance Authority. Originally \$5,000,000 and issued in March 2016 to date \$1,458,957 principal has been repaid.

The existing debt is financed at 3.153 per cent per annum, the rate is fixed for the remainder of the loan which expires March 15, 2041.

J – Consolidated Statement of Financial Position

The financial statements reflect the consolidated statement of financial position of the Town of Barrhead as at December 31, 2025. This statement can be evaluated as follows:

1. Debt Ratio

Total assets increased to \$81,308,964 as at December 31, 2025, from \$80,339,518 a year earlier, an increase of \$969,446.

Liabilities increased from 2024, with a 5% increase year-over-year, increasing \$252,926 to \$5,136,243 from \$4,883,317. The main increase of liabilities is the deferred revenue, which measures funds received (usually as grants) that have not yet been "earned", the activity that the funds are designated for has not yet been performed at the balance sheet date.

Trade payables are up about \$70,000 with two larger charges at year-end comprising the increase: \$44,977 to Flowpoint for pressure reducing station pipes (remaining 50% of that project) and \$50,000 accrued for an organizational review.

The net result is an increase of accumulated surplus of \$716,520.

Based on the above, the debt ratio is 6.3% of assets, up marginally from 6.1% the year before.

Typically we like to see a debt ratio of 40% or lower when assessing an entity's long-term viability.

1. Working Capital

Working capital is another way of expressing an entity's liquidity, which is the short-term health of an organization.

As at December 31, 2025, working capital was \$10,445,545, an increase of \$695,709. Expressed as a ratio, working capital is 12:1 in 2025, down from 20:1 in 2024.

This is very robust and a good measure of the Town's ability to meet short-term obligations.

2. Net Financial Assets

The Consolidated Statement of Financial Position reflects a Net Financial Assets of \$6,060,874 which is up \$1,035,984 from \$5,024,890 the prior year.

Net financial assets include long-term debt of \$3,541,043 of which only \$180,330 is required to be paid in 2026. Removing the non-current portion of long-term debt, the net financial assets are north of \$9.4 million as of December 31, 2025.

Based upon evaluation of debt limits and financial ratios, the Town continues to build its financial strength.

K – Consolidated Statement of Operations:

Revenues for 2025 totaled \$15,277,307 which is effectively the same as 2024 (\$15,236,123). There was about 7% growth in property taxes, which was budgeted and expected. Utilities and government transfers stayed stable while other sources of income were down from 2024 slightly, but that was budgeted for.

Expenditures totaled \$15,257,329 which is down from \$15,732,199 from the prior year, a decrease of about 3% year over year. The prior year there was unexpected cost for water supply, which had been corrected, and did not impact the water costs, and the water costs came in under budget this time. Per discussion with management, payments to the water commission were dramatically higher in 2024 due to a significant leak that unfortunately was hard to find, as it ran into the river.

Before transfers from other Governments for capital, our revenues therefore exceed expenses by \$20k for 2025.

Transfers for capital totaled \$696,542 from the Provincial and Federal governments, resulting in net revenue over expenses from all sources to be just over \$700,000.

L – Consolidated Statement of Cash Flows

The financial statements include the consolidated statement of cash flows of the Town of Barrhead for the year ended December 31, 2025, which discloses the net cash flows from different sorts of activities for the year.

For 2025 net cash flow was positive \$489,742.

Cash flow from operating transactions was \$3,086,722 (\$4,396,193 in 2024). This is comprised of the excess of revenues over expenses and adjusted for non-cash expenses and net changes to non-cash working capital (i.e. increases or decreases in accounts receivable, inventory, etc). Non-cash expenses included amortization and loss from sale of capital assets, valued at \$2,304,350 and \$(791) respectively.

Cash flows from accounts receivable were a negative \$547,647 for the year, which was a big drop from the year before when receivables collected from 2023 were \$966,085 greater than receivables at the end of 2024. This increase in amounts receivable is principally comprised of amounts due to the Town from other governments at year-end, including \$229,999 from the Alberta government for the Provincial Fire Assistance, and \$422,152 from the County for their share of the fire engine purchase.

Operating receivables increases by \$40,000 because of increases in receivables from other governments (i.e. AR for the fire operating costs for December was up \$70,000 year-over-year) and about \$20,000 growth in utilities receivable. Trade receivables from other parties remained steady.

Capital activity used \$2,170,165 cash flows which was the difference between acquisition of tangible capital assets for \$2,187,165 and disposition of tangible capital assets for \$17,000.

The bulk of the capital activity falls under vehicle additions on your sheet, \$1.271 of the \$2.187 was vehicles, and that was for two items: the 2025 pumper truck for \$844,306 and the 2025 freightliner outfitted with sewer cleaner equipment for \$427k.

The sale was a 2017 Groundskeeper lawnmower for \$17,000.

The other major areas for capital on the year were a variety of smaller projects that spread pretty evenly among engineering structures (\$171,131), buildings (\$156,938), equipment (\$270,059) and land improvements (\$220,057).

Engineering structures was split with \$50k on the landfill, \$66k on the water systems and a few other small things.

Building improvements included a reno to the common services building and \$115k to the arena for new boilers system for the dressing rooms, new countertops in the arena, and a new coating for the pool.

For equipment, a server upgrade as well as new computers/iPad cost nearly \$40,000; for the pool there was a new system for \$57,000; new lawn mower for the parks for \$32,000; and remainder was a Flowpoint pipe system for the water system.

For land improvements, there was new landfill wind screens installed, the parks had a variety of items including basketball court concrete at Denthor Park, a fence at the dog park, a rock sign, and about \$88,500 for the Barrhead Bike Skills Park setup.

Investing activity consisted solely of the transfer to restricted funds of \$252,039.

Financing activities was only repayment of long-term debt for \$174,776.

Combined with cash and cash equivalents as of December 31 was \$8,927,552 up from \$8,437,810 at the beginning of the year.

M – Changes of Accumulated Surplus

The financial statements detail accumulated surplus and changes in accumulated surplus of the Town during fiscal 2025. Accumulated surplus is divided into three categories: unrestricted surplus, restricted surplus, and equity in tangible capital assets.

Equity in tangible capital assets is equity that is not readily available for operations. It reflects total tangible capital assets invested in land, land improvements, buildings, engineering structures, machinery and equipment, and vehicles owned by the Town of Barrhead. These assets are reflected in the financial statements at cost less accumulated amortization. Total cost is \$133,893,450 and total accumulated amortization is \$63,882,870, leaving a net book value of \$70,010,580. Subtracting long term debt of \$3,541,043 and asset retirement obligations of \$669,770 from the net book value leaves an equity in tangible capital assets of \$65,799,767. The increase in equity in tangible capital assets during the year was about \$22,404. So for 2025 replacement of assets was at about the same pace as the assets were considered amortized.

Restricted surplus of \$10,027,144 represents funds designated to operating and capital reserves in anticipation of future capital and operating expenditures. These reserves are the result of management decisions by Town council.

Unrestricted surplus is \$345,810 as at December 31, 2025, up \$20,084 from \$325,726 as at December 31, 2024. Unrestricted funds are again the result of management decisions by Town council when funds are allocated to operating and capital reserves. The need for unrestricted surplus is minimal if the combination of restricted surplus and unrestricted surplus meets the Town's financial requirements. Combined unrestricted and restricted surplus is \$10,372,954 as at year-end, with obligations at that time of \$5,136,243.

N – Beaver Brook Subdivision Phase 3

The costs of this development are no longer reflected on the balance sheet as inventory but are reflected in various categories of tangible capital assets as required by Alberta Municipal Affairs. This requirement by Alberta Municipal Affairs tends to understate working capital. Beaver Brook Subdivision Phase 3 is an inventory available for resale. While it all may not be realized in one fiscal year, it will result in positive cash flow over the next several fiscal years.

O – Concluding Comments

The Town of Barrhead continued to build financial strength. Financial position is very robust, from both short and long-term perspectives.

As always, we received every co-operation from management and staff in the course of our financial audit.

Thank you.

Yours truly,



Scott Ellerington, CPA

**FOR THE YEAR ENDED
December 31, 2025**



Report of the Chief Administrative Officer or Designated Officer

The information contained in this Municipal Financial Statement presents fairly, to the best of my knowledge, the information requested.

(Original Signed)
Signature

Jennifer Mantay, Dir. of Corp. Services
Name

February 20, 2026
Dated

TOWN OF BARRHEAD
FINANCIAL STATEMENTS
For the Year Ended December 31, 2025

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Town of Barrhead is responsible for the preparation, accuracy, objectivity and integrity of the accompanying consolidated financial statements and all other information contained within this Financial Report. Management believes that the consolidated financial statements present fairly the Town's financial position as at December 31, 2025 and the results of its operations for the year then ended.

The consolidated financial statements have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards (PSAS).

The consolidated financial statements include certain amounts based on estimates and judgments. Such amounts have been determined on a reasonable basis in order to ensure the consolidated financial statements are presented fairly in all material respects.

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintains a system of internal controls to produce reliable information and to meet reporting requirements on a timely basis. The system is designed to provide management with reasonable assurance that transactions are properly authorized and assets are properly accounted for and safeguarded.

These systems are monitored and evaluated by management and reliable financial information is available for preparation of the consolidated financial statements.

The Town Council carries out its responsibilities for review of the consolidated financial statements principally through its Audit Committee (represented by the Town Council). This committee meets regularly with management and external auditors to discuss the results of audit examinations and financial reporting matters.

The external auditors have full access to the Audit Committee with and without the presence of management. The Town Council has approved the consolidated financial statements.

The consolidated financial statements have been audited by Ellerington LLP, Chartered Professional Accountants, independent external auditors appointed by the Town. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.

(Original Signed)

Chief Administrative Officer

Dated: February 9, 2026

(Original Signed)

Director of Corporate Services

Dated: February 9, 2026

INDEPENDENT AUDITOR'S REPORT

Ellerington
PROFESSIONAL CORPORATION



To the Members of Council:

Opinion

We have audited the consolidated financial statements of Town of Barrhead (the Entity), which comprise:

- the consolidated statement of financial position as at December 31, 2025,
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in its net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended; and
- notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Town of Barrhead as at December 31, 2025, and its consolidated results of its operations, its consolidated changes in its net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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 Consolidated Financial Statements section of our report. We are independent of the Entity in accordance with the 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 Information

Management is responsible for the other information. Other information comprises the information, other than the financial statements and the auditor's report thereon, included in the "Annual Report".

Our opinion on the financial statements does not cover the other information and we do not and will 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 identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit and remain alert for indications that the other information appears to be materially misstated.

We obtained the information, other than the financial statements and the auditor's report therein, included in the "Annual Report", as the date of this auditor's report.

If based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian Public Sector Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Entity'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 cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditor's Responsibility for the Audit of the Consolidated 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.

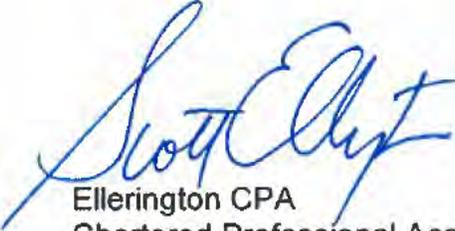
Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually 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 judgement 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 Entity'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 Entity'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 Entity 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.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

Barrhead, Alberta
February 25, 2026



Ellerington CPA
Chartered Professional Accountant

**TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2025**

	2025	2024
	<u>\$</u>	<u>\$</u>
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	9,327,540	8,585,759
Receivables (Note 3)		
Taxes and Grants In Lieu of Taxes	210,923	210,845
Trade and Other Receivables	1,630,245	1,082,598
Land for Resale Inventory	-	-
Investments	-	-
Debt Charges Recoverable	-	-
Other Current/Long Term Assets	28,409	29,002
	<u>11,197,117</u>	<u>9,908,204</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	154,660	83,616
Deposit Liabilities	37,375	37,225
Deferred Revenue (Note 4)	433,747	147,949
Employee Benefits Obligation (Note 5)	299,648	247,916
Asset Retirement Obligation (Note 6)	669,770	650,792
Other Current Liabilities	-	-
Provision for landfill closure and post-closing costs	-	-
Long Term Debt (Note 8)	3,541,043	3,715,819
	<u>5,136,243</u>	<u>4,883,317</u>
NET FINANCIAL ASSETS (DEBT)	<u>6,060,874</u>	<u>5,024,887</u>
NON-FINANCIAL ASSETS		
Tangible Capital Assets	70,010,580	70,143,974
Inventory for Consumption	48,395	48,395
Prepaid Expenses	52,872	238,945
	<u>70,111,847</u>	<u>70,431,314</u>
ACCUMULATED SURPLUS (Schedule 1 and Note 11)	<u>76,172,721</u>	<u>75,456,201</u>

Contingencies - See Note 16

TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended December 31, 2025

REVENUES	Budget (Unaudited)	2025 \$	2024 \$
Net Municipal Taxes (Schedule 3)	5,930,350	6,069,342	5,658,180
Sales, User Charges, Franchise & Rentals	6,345,650	6,329,436	6,345,322
Government Transfers for Operating (Schedule 4)	2,169,750	2,225,958	2,329,993
Investment Income	237,600	316,735	499,469
Penalties and Costs on Taxes	49,000	65,890	53,463
Development Levies	10,000	-	3,273
Licenses, Permits and Fines	70,450	71,575	71,964
Other Revenues	237,780	198,371	274,459
TOTAL REVENUE	<u>15,050,580</u>	<u>15,277,307</u>	<u>15,236,123</u>
EXPENDITURES			
Council and Other Legislative	342,660	333,395	319,190
General Administration	1,114,060	1,180,547	1,107,629
RCMP	306,490	281,056	305,265
Fire	1,409,160	1,623,205	1,603,613
Disaster and Emergency Measures	750	-	-
Bylaw Enforcement	162,510	157,295	140,934
Safety	90,390	85,338	73,546
Common Services	547,920	447,386	454,297
Roads, Streets, Walks, Lighting	1,388,210	1,156,997	1,102,969
Airport	24,880	25,983	17,307
Storm Sewers and Drainage	31,450	40,482	11,509
Water Supply and Distribution	2,875,700	2,617,481	3,397,877
Wastewater Treatment and Disposal	382,070	256,495	355,481
Waste Management	773,770	721,872	683,553
Family and Community Support	483,920	483,915	483,915
Cemeteries	42,650	18,388	28,614
Other Public Health and Welfare	10,060	-	293
Land Use, Planning, Zoning and Development	182,530	105,036	161,994
Economic Development	229,840	221,437	146,993
Subdivision Land and Development	75,000	3,114	-
Parks and Recreation	3,205,550	2,918,861	2,959,826
Culture: Libraries, Museums, Halls	322,670	274,696	249,574
Amortization Expenditures	2,120,800	2,304,350	2,119,693
Loss (Gain) On Disposal of Capital Assets	-	-	8,127
Other Expenditures	-	-	-
TOTAL EXPENSES	<u>16,123,040</u>	<u>15,257,329</u>	<u>15,732,199</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER	<u>(1,072,460)</u>	<u>19,978</u>	<u>(496,076)</u>
OTHER			
Government Transfers for Capital (Schedule 4)	1,141,260	696,542	2,210,000
Unrestricted Fund Transfers	-	-	-
	<u>1,141,260</u>	<u>696,542</u>	<u>2,210,000</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	<u>68,800</u>	<u>716,520</u>	<u>1,713,924</u>
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>75,456,201</u>	<u>75,456,201</u>	<u>73,742,277</u>
ACCUMULATED SURPLUS, END OF YEAR	<u><u>75,525,001</u></u>	<u><u>76,172,721</u></u>	<u><u>75,456,201</u></u>

TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)
For the Year Ended December 31, 2025

	Budget (Unaudited)	2025 \$	2024 \$
EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES	<u>68,800</u>	<u>716,520</u>	<u>1,713,924</u>
Acquisition of Tangible Capital Assets	(2,910,360)	(2,187,165)	(3,103,099)
Proceeds on Disposal of Tangible Capital Assets	-	17,000	41,100
Amortization of Tangible Capital Assets	2,120,800	2,304,350	2,119,694
(Gain) Loss on Sale of Tangible Capital Assets	-	(791)	(1,173)
	<u>(789,560)</u>	<u>133,394</u>	<u>(943,478)</u>
Acquisition of Prepaid Assets	-	186,073	(135,035)
Use of Prepaid Assets	-	-	-
	<u>-</u>	<u>186,073</u>	<u>(135,035)</u>
(INCREASE) DECREASE IN NET DEBT	<u>(720,760)</u>	<u>1,035,987</u>	<u>635,411</u>
NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR	<u>5,024,890</u>	<u>5,024,890</u>	<u>4,389,479</u>
NET FINANCIAL ASSETS (DEBT), END OF YEAR	<u>4,304,130</u>	<u>6,060,877</u>	<u>5,024,890</u>

TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2025

NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES:

	2025	2024
	\$	\$
	<u> </u>	<u> </u>
OPERATING		
Excess (shortfall) of revenues over expenses	716,520	1,713,924
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization of tangible capital assets	2,304,350	2,119,694
Loss (Gain) on disposal of tangible capital assets	(791)	(1,173)
Non-cash charges to operations (net change)		
Decrease (increase) in taxes and grants-in-lieu receivable	(78)	(46,022)
Decrease (increase) in trade and other receivables	(547,647)	966,085
Decrease (increase) in prepaid expenses	186,073	(135,035)
Decrease (increase) in current/long term assets	593	1,352
Increase (decrease) in accounts payable and accrued liabilities	122,776	(144,791)
Increase (decrease) in deposit liabilities	150	(690)
Increase (decrease) in deferred revenue	285,798	(119,069)
Increase (decrease) in provision for landfill closure/post-closure	-	-
Increase (decrease) in Asset Retirement Obligation	18,978	41,918
Cash provided by operating transactions	<u>3,086,722</u>	<u>4,396,193</u>
CAPITAL		
Acquisition of tangible capital assets	(2,187,165)	(3,103,099)
Sale of tangible capital assets	<u>17,000</u>	<u>41,100</u>
Cash applied to capital transactions	<u>(2,170,165)</u>	<u>(3,061,999)</u>
INVESTING		
Decrease (increase) in restricted cash or equivalents	<u>(252,039)</u>	<u>104,364</u>
Cash provided by (applied to) investing transactions	<u>(252,039)</u>	<u>104,364</u>
FINANCING		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	<u>(174,776)</u>	<u>(169,393)</u>
Cash provided by (applied to) financing transactions	<u>(174,776)</u>	<u>(169,393)</u>
CHANGE IN CASH AND EQUIVALENTS DURING YEAR	489,742	1,269,165
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>8,437,810</u>	<u>7,168,645</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>8,927,552</u>	<u>8,437,810</u>
Cash and cash equivalents is made up of:		
Cash and temporary investments (Note 2)	9,327,540	8,585,759
Less: restricted portion of cash and temporary investments (Note 2)	<u>(399,988)</u>	<u>(147,949)</u>
	8,927,552	8,437,810

TOWN OF BARRHEAD
SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the Year Ended December 31, 2025
Schedule 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2025 \$	2024 \$
BALANCE, BEGINNING OF YEAR	325,726	9,353,112	65,777,363	75,456,201	73,742,277
Excess (deficiency) of revenues over expenses	716,520	-	-	716,520	1,713,924
Unrestricted funds designated for future use	(2,141,484)	2,141,484	-	-	-
Restricted funds used for operations	791	(791)	-	-	-
Restricted funds used for tangible capital assets	-	(1,466,661)	1,466,661	-	-
Current year funds used for tangible capital assets	(720,504)	-	720,504	-	-
Contributed tangible capital assets	-	-	-	-	-
Disposal of tangible capital assets	16,209	-	(16,209)	-	-
Annual amortization expense	2,304,350	-	(2,304,350)	-	-
Asset Retirement Obligation Expense	18,978	-	(18,978)	-	-
Long term debt issued	-	-	-	-	-
Long term debt repaid	(174,776)	-	174,776	-	-
Capital debt used for TCA	-	-	-	-	-
Other Adjustments	-	-	-	-	-
Change in Accumulated Surplus	<u>20,084</u>	<u>674,032</u>	<u>22,404</u>	<u>716,520</u>	<u>1,713,924</u>
BALANCE, END OF YEAR	<u>345,810</u>	<u>10,027,144</u>	<u>65,799,767</u>	<u>76,172,721</u>	<u>75,456,201</u>

**TOWN OF BARRHEAD
SCHEDULE OF TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2025**

Schedule 2

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2025 \$	2024 \$
COST:								
BALANCE, BEGINNING OF YEAR	1,389,850	2,925,070	28,288,817	81,496,563	13,464,119	4,176,063	131,740,483	128,798,686
Acquisition of tangible capital assets	-	220,058	156,938	171,132	270,059	1,271,931	2,090,118	2,934,563
Construction-in-progress	-	-	-	97,047	-	-	97,047	168,536
Disposal of tangible capital assets	-	-	-	-	(34,198)	-	(34,198)	(161,302)
Write down of tangible capital assets	-	-	-	-	-	-	-	-
BALANCE, END OF YEAR	<u>1,389,850</u>	<u>3,145,128</u>	<u>28,445,755</u>	<u>81,764,742</u>	<u>13,699,980</u>	<u>5,447,994</u>	<u>133,893,450</u>	<u>131,740,483</u>
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	1,298,588	7,707,548	45,917,976	4,772,225	1,900,172	61,596,509	59,598,191
Annual amortization	-	70,160	608,734	958,256	463,947	202,113	2,303,210	2,118,693
Accumulated amortization on disposals	-	-	-	-	(16,849)	-	(16,849)	(120,375)
BALANCE, END OF YEAR	<u>-</u>	<u>1,368,748</u>	<u>8,316,282</u>	<u>46,876,232</u>	<u>5,219,323</u>	<u>2,102,285</u>	<u>63,882,870</u>	<u>61,596,509</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>1,389,850</u>	<u>1,776,380</u>	<u>20,129,473</u>	<u>34,888,510</u>	<u>8,480,657</u>	<u>3,345,709</u>	<u>70,010,580</u>	<u>70,143,974</u>
 2025 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>1,389,850</u>	<u>1,626,482</u>	<u>20,581,269</u>	<u>35,578,587</u>	<u>8,691,894</u>	<u>2,275,891</u>	<u>70,143,974</u>	

TOWN OF BARRHEAD
SCHEDULE OF PROPERTY AND OTHER TAXES
For the Year Ended December 31, 2025

Schedule 3

TAXATION	Budget (Unaudited)	2025 <u>\$</u>	2024 <u>\$</u>
Real Property Taxes	7,289,900	7,544,027	7,008,304
Linear Property Taxes	141,960	146,988	141,007
Government Grants In Lieu of Property Taxes	89,410	76,248	47,416
Special Assessment and Local Improvement Taxes	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL TAXATION	<u>7,521,270</u>	<u>7,767,263</u>	<u>7,196,727</u>
 REQUISITIONS			
Alberta School Foundation	1,474,030	1,585,002	1,425,576
Barrhead & District Social Housing	115,820	111,937	111,957
Designated Industrial Properties	570	-	-
Requisitions - Previous Year Underlevy	<u>500</u>	<u>982</u>	<u>1,014</u>
TOTAL REQUISITIONS	<u>1,590,920</u>	<u>1,697,921</u>	<u>1,538,547</u>
 NET MUNICIPAL TAXES	 <u>5,930,350</u>	 <u>6,069,342</u>	 <u>5,658,180</u>

**TOWN OF BARRHEAD
SCHEDULE OF GOVERNMENT TRANSFERS
For the Year Ended December 31, 2025**

Schedule 4

	Budget (Unaudited)	2025 <u>\$</u>	2024 <u>\$</u>
TRANSFERS FOR OPERATING:			
Provincial Government	687,520	738,806	831,112
Federal Government	2,880	-	2,880
Other Local Government	<u>1,479,350</u>	<u>1,487,152</u>	<u>1,496,001</u>
	<u>2,169,750</u>	<u>2,225,958</u>	<u>2,329,993</u>
TRANSFERS FOR CAPITAL:			
Provincial Government	342,500	223,353	1,018,155
Federal Government	332,810	12,000	1,191,845
Other Local Government	<u>465,950</u>	<u>461,189</u>	-
	<u>1,141,260</u>	<u>696,542</u>	<u>2,210,000</u>
TOTAL GOVERNMENT TRANSFERS	<u><u>3,311,010</u></u>	<u><u>2,922,500</u></u>	<u><u>4,539,993</u></u>

TOWN OF BARRHEAD
SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT
For the Year Ended December 31, 2025

Schedule 5

CONSOLIDATED EXPENSES BY OBJECT	Budget (Unaudited)	2025 <u>\$</u>	2024 <u>\$</u>
Salaries, Wages and Benefits	6,064,100	5,988,356	5,702,329
Contracted and General Services	4,315,880	3,729,213	4,488,364
Purchases from Other Governments	500	397	193
Materials, Goods, Supplies and Utilities	2,430,180	1,950,903	2,141,387
Provision for Allowances	1,850	614	394
Transfers to Other Governments	400,350	499,439	490,692
Transfers to Local Boards and Agencies	615,620	615,615	613,470
Transfers to Individuals and Organizations	29,810	25,030	18,405
Bank Charges and Short Term Interest	9,180	8,641	9,071
Interest on Long Term Debt	115,790	115,793	121,176
Other Expenditures	-	-	-
Amortization of Tangible Capital Assets	2,120,800	2,304,350	2,119,693
Loss on Disposal of Tangible Capital Assets	-	-	8,127
Accretion of Asset Retirement Obligation	<u>18,980</u>	<u>18,978</u>	<u>18,898</u>
TOTAL EXPENDITURES	<u>16,123,040</u>	<u>15,257,329</u>	<u>15,732,199</u>

**TOWN OF BARRHEAD
SCHEDULE OF SEGMENTED DISCLOSURE
For the Year Ended December 31, 2025**

Schedule 6

REVENUE	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	Other	2024 \$
Net Municipal Taxes	6,069,342							6,069,342
Sales, User Charges, Franchise & Rentals	1,072,704	375,332	26,496	3,995	609,386	4,224,073	17,450	6,329,436
Operating Government Transfers		931,875	152,920		534,634	199,763	406,766	2,225,958
Investment Income	190,000	9,104			18,168	84,593	14,870	316,735
Penalties and Costs on Taxes	65,890							65,890
Development Levies								-
Licenses, Permits and Fines	41,052	27,973		2,550				71,575
Other Revenues	7,920	25,772	(1,641)	2,590	27,004	133,076	3,650	198,371
	<u>7,446,908</u>	<u>1,370,056</u>	<u>177,775</u>	<u>9,135</u>	<u>1,189,192</u>	<u>4,641,505</u>	<u>442,736</u>	<u>15,277,307</u>
 EXPENSES								
Salaries, Wages and Benefits	1,123,955	1,000,411	876,055	257,004	1,732,203	990,981	7,747	5,988,356
Contracted and General Services	335,618	529,589	284,245	52,192	513,423	2,006,555	7,591	3,729,213
Purchases from Other Governments	397							397
Materials, Goods, Supplies and Utilities	51,047	142,284	484,565	20,390	667,177	582,390	3,050	1,950,903
Transfers to Other Governments		473,456	25,983					499,439
Transfers to Local Boards and Agencies					131,700		483,915	615,615
Transfers to Individuals and Organizations					25,030			25,030
Interest on Long Term Debt					115,793			115,793
Accretion Expense	86	1,154			4,153	13,585		18,978
Other Expenditures	2,839	-	-	-	4,077	2,339	-	9,255
	<u>1,513,942</u>	<u>2,146,894</u>	<u>1,670,848</u>	<u>329,586</u>	<u>3,193,556</u>	<u>3,595,850</u>	<u>502,303</u>	<u>12,952,979</u>
 NET REVENUE, BEFORE AMORTIZATION AND OTHER	 5,932,966	 (776,838)	 (1,493,073)	 (320,451)	 (2,004,364)	 1,045,655	 (59,567)	 2,324,328
Capital Government Transfers		622,153	12,000			62,389		696,542
Amortization Expense	(57,816)	(183,413)	(561,920)	(761)	(703,382)	(795,145)	(1,913)	(2,304,350)
 NET REVENUE	 <u>5,875,150</u>	 <u>(338,098)</u>	 <u>(2,042,993)</u>	 <u>(321,212)</u>	 <u>(2,707,746)</u>	 <u>312,899</u>	 <u>(61,480)</u>	 <u>716,520</u>

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2025

The Town of Barrhead is a municipality in the Province of Alberta and operates under the provisions of the Municipal Government Act R.S.A. 2000, c. M-26, as amended (MGA).

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Town of Barrhead are the representations of management and are prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board and as published by the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Town of Barrhead are as follows:

a) Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Town Council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes 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 or goods have yet to be provided. Revenue is recognized in the period when the related expenses are incurred, services performed/goods provided or the tangible capital assets are acquired.

c) 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 liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2025

statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

d) Investments

Investments in derivatives and equity instruments quoted in an active market are carried at fair value with transactions costs expensed upon initial recognition. Unrealized changes in fair value are recognized in the statement of remeasurement gains and losses. When the investment is disposed of the accumulated gains or losses are reclassified to the statement of operations. Investments in interest bearing securities are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

e) Debt Charges Recoverable

Debt charges recoverable consist of amounts that are recoverable from municipal agencies or other local governments with respect to outstanding debentures or other long-term debt pursuant to annexation orders or joint capital undertakings. These recoveries are recorded at a value that equals the offsetting portion of the un-matured long-term debt, less actuarial requirements for the retirement of any sinking fund debentures.

f) Long Term Debt

Long-term debt is initially recognized net of any premiums, discounts, fees and transactions costs, with interest expense recognized using the effective interest method. Long-term debt is subsequently measured at amortized cost.

g) Requisition Over-levy and Under-levy

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.

h) Inventories for Resale

Land held for resale is recorded at the lower of cost or net realizable value. Cost includes costs for land acquisition and improvements required to prepare the land for servicing such as clearing, stripping and leveling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as physical assets under their respective function.

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2025

i) 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.

j) Asset Retirement

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

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

l) 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.

**Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2025**

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.

m) 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 consolidated Change in Net Financial Assets for the year.

i. 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:

	<u>Years</u>
Land Improvements	15 - 20
Buildings	25 - 50
Engineered structures	
Water and Wastewater System	35 - 65
Other Engineered Structures	15 - 40
Machinery and equipment	5 - 20
Vehicles	3 - 20

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

ii. Contributions of Tangible Capital Assets

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

iii. 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.

iv. Inventories

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

v. Cultural and Historical Tangible Capital Assets

Works of art for display are not recorded as tangible capital assets but are disclosed.

**Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2025**

n) Deferred Revenues

Deferred revenues represent government transfers, donations 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 revenue recognition criteria have been met. Interest earned on deferred revenues, reserves and offsite levies are calculated using an average investment earnings monthly.

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2025

2. CASH AND TEMPORARY INVESTMENTS

	2025 \$	2024 \$
Cash	2,846,005.28	4,108,022.72
Temporary Investments	6,461,290.61	4,461,290.61
Accrued Interest	<u>20,244.52</u>	<u>16,445.76</u>
	<u>9,327,540.41</u>	<u>8,585,759.09</u>

Temporary investments are short-term deposits with original maturities of 1 year or less.

Included in temporary investments are restricted amounts received and held for specific **capital** projects:

	2025 \$	2024 \$
WCF ERC Training Grounds Grant	5,000.00	5,000.00
MSI Capital Grant – Future Projects	262,818.15	0.00
Enabling Accessibility Grant – Splash Park	<u>125,000.00</u>	<u>0.00</u>
	<u>392,818.15</u>	<u>5,000.00</u>

Included in temporary investments are restricted amounts received and held for specific **operating** projects.

	2025 \$	2024 \$
Alberta Health Services_ - 2019 Public Health Grant	2,461.04	2,461.04
Alberta Community Partnership – BRWC Grant	4,208.77	107,557.36
Yellowhead East Covid Support Grant	<u>500.00</u>	<u>5,500.00</u>
	<u>7,169.81</u>	<u>115,518.40</u>

Accrued Interest is interest that is earned but will not be received until the following year.

3. RECEIVABLES

	2025 \$	2024 \$
Property Taxes		
Current Taxes and Grants in Place of Taxes	118,804.69	121,979.78
Arrears Taxes	<u>92,119.41</u>	<u>88,864.55</u>
	<u>210,924.41</u>	<u>210,844.33</u>
Less Allowance for Doubtful Accounts	<u>(0.00)</u>	<u>(0.00)</u>
	<u>210,924.41</u>	<u>210,844.33</u>
Other		
Trade Accounts	1,609,109.69	1,015,110.35
GST	<u>41,379.28</u>	<u>83,933.47</u>
	<u>1,650,488.97</u>	<u>1,099,043.82</u>
	<u>1,861,413.38</u>	<u>1,309,888.15</u>

**Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2025**

4. DEFERRED REVENUE

	2025 \$	2024 \$
Agrena – Future Advertising Sign Rental	0.00	0.00
Prepaid Taxes	33,759.10	27,430.82
Public Health – AHS Community Grant- Operating	2,461.04	2,461.04
Yellowhead East Covid Support Grant	500.00	5,500.00
2024 ACP Grant – BRWC - Operating	4,208.77	107,557.36
WCF ERC Training Grounds Grant	5,000.00	5,000.00
Municipal Sustainability Initiative Capital Grant	262,818.15	0.00
Enabling Accessibility Grant Re: Splash Park	<u>125,000.00</u>	<u>0.00</u>
	<u>433,747.06</u>	<u>147,949.22</u>

Businesses may enter into a 3 year contract for advertising signs that are placed in the Agrena.

Prepaid taxes are recorded as credit balances on the tax roll.

Operating and Capital Grants provide funding for specific projects for future years.

5. EMPLOYEE BENEFITS OBLIGATIONS

	2025 \$	2024 \$
Vacation and overtime accrued	299,648.10	247,915.97

The Vacation and Overtime liability is comprised of vacation and overtime that employees are deferring to future years. Employees have either earned (and are vested) or are entitled to these benefits and earnings within the next budgetary year.

6. ASSET RETIREMENT OBLIGATION

Landfill

The Town 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 Town estimates that no obligation is incurred incrementally due to the volume of waste accepted, therefore, no further obligation is being accrued based on volume of waste accepted. Undiscounted future cash flows expected are a closure cost in the year 2030 of \$620,520.00 with annual post-closure activities starting in 2031 of \$12,633.00 per year, increasing at an annual inflation rate of 3.3% for 25 years to year 2055.

Asbestos Abatement

The Town owns three buildings which contain asbestos and therefore the Town is legally required to perform asbestos abatement activities upon renovation or demolition of these

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2025

buildings. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Undiscounted future cash flows expected are an abatement cost in the following years:

2040 – Abatement Cost of \$193,162
 2048 – Abatement Cost of \$65,159
 2050 – Abatement Cost of \$87,693

The estimated total liability is based on the sum of discounted future cash flows for abatement activities and assuming annual inflation of 2.5%.

Total Asset Retirement Obligations

	2025 \$	2024 \$
Balance, Beginning of Year	650,791.84	608,873.98
ARO Additions	0.00	23,019.58
Accretion Expense	<u>18,978.21</u>	<u>18,898.28</u>
Estimated Total Liability	669,770.05	650,791.84

7. CONTAMINATED SITES LIABILITY

On January 1, 2015, the Town adopted PS 3260 Liability for Contaminated Sites. The standard was applied on a retroactive basis and did not result in any adjustments to the financial liabilities, tangible capital assets or accumulated surplus of the Town.

8. LONG-TERM DEBT

	2025 \$	2024 \$
Tax supported debentures	3,541,042.61	3,715,818.75
Bank loans	<u>0.00</u>	<u>0.00</u>
	<u>3,541,042.61</u>	<u>3,715,818.75</u>

The current portion of the long-term debt amounts to \$ 174,776.14 (2024 - \$169,393.07).

Interest on long-term debt amounted to \$ 115,792.86 (2024 - \$ 121,175.93).

Principal and interest repayments are as follows:

	Principal \$	Interest \$	Total \$
2026	180,330.26	110,238.74	290,569.00
2027	186,060.89	104,508.11	290,569.00
2028	191,973.64	98,595.36	290,569.00
2029	198,074.27	92,494.73	290,569.00
2030	204,368.79	86,200.21	290,569.00
2031-2041	<u>2,580,234.76</u>	<u>470,739.74</u>	<u>3,050,974.50</u>
	3,541,042.61	962,776.89	4,503,819.50

**Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2025**

9. DEBT LIMITS AND DEBT SERVICING LIMIT

Section 276(2) of the MGA requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Town of Barrhead are to be disclosed as follows:

	2025 \$	2024 \$
Total Debt Limit	22,915,961.00	22,854,185.00
Total Debt	<u>3,541,043.00</u>	<u>3,715,819.00</u>
Amount of Debt Limit Unused	19,374,918.00	19,138,366.00
Debt Servicing Limit	3,819,327.00	3,809,031.00
Debt Servicing	<u>290,569.00</u>	<u>290,569.00</u>
Amount of Debt Servicing Limit Unused	3,528,758.00	3,518,462.00

10. EQUITY IN TANGIBLE CAPITAL ASSETS

	2025 \$	2024 \$
Tangible Capital Assets (Schedule 2)	133,893,449.70	131,740,482.36
Accumulated Amortization (Schedule 2)	(63,882,869.75)	(61,596,508.62)
Long-term Debt (Note 8)	(3,541,042.61)	(3,715,818.75)
Asset Retirement Obligation (Note 6)	<u>(669,770.05)</u>	<u>(650,791.84)</u>
	<u>65,799,767.30</u>	<u>65,777,363.15</u>

11. ACCUMULATED SURPLUS

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

	2025 \$	2024 \$
Unrestricted Surplus (Deficit)	345,811	325,725
Restricted Surplus		
Tax Rate Stabilization	1,125,259	1,013,434
Roads	1,174,986	921,300
Water	1,777,260	1,600,914
Sewer	2,298,821	2,186,162
Garbage, Landfill, Recycling	562,498	476,192
Building Replacement & Renovations	897,369	984,886
Land Improvements	1,130,201	1,191,909
General Equipment Replacement	<u>1,060,749</u>	<u>978,316</u>
	10,027,143	9,353,113
Equity in Tangible Capital Assets	65,799,767	65,777,363
TOTAL ACCUMULATED SURPLUS	76,172,721	75,456,201

**Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2025**

12. SEGMENTED DISCLOSURE

The Town of Barrhead provides a range of services to its ratepayers. 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.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

13. TRUST FUNDS

	2025 \$	2024 \$
Columbarium Trust – Perpetual Care	28,884.13	28,884.13
Tax Sale Trust	<u>9,825.26</u>	<u>9,825.26</u>
	<u>38,709.39</u>	<u>38,709.39</u>

The Town of Barrhead has an agreement with Rose Garden Chapels Ltd. to hold, in trust monies paid for perpetual care for the columbarium.

The Town of Barrhead held one tax sale in 2021. The surplus funds from this sale have been put into a tax sale reserve where they will be held until 2031.

14. SALARY AND BENEFITS DISCLOSURE

	2025 Salary	2025 Benefits & Allowance	2025 \$	2024 \$
<u>Mayor</u>				
McKenzie, David	36,250	8,436	44,686	56,934
Assaf, Ty	9,098	1,675	10,773	0
<u>Councillors</u>				
Assaf, Ty	26,843	7,140	33,983	44,265
Botros, Charmaine	7,772	1,549	9,321	0
Fylyshtan, Steven	6,797	1,491	8,288	0
Kluin, Dausen	30,006	8,497	38,503	45,979
Klumph, Rod	24,097	5,716	29,813	39,010
Oswald, Anthony	30,835	8,481	39,316	46,616
Sawatzky, Dave	31,631	8,529	40,160	42,269
Smith, Don	32,124	8,558	40,682	42,484
<u>Appointed Officers</u>				
Chief Administrative Officer (1)	183,139	42,078	225,217	245,251
Designated Officers (3)	320,164	53,954	374,118	344,330

Salary includes regular base pay, lump sum payments, honoraria and any other direct cash remuneration.

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2025

Employer's share of all employee benefits and contributions or payments made on behalf of employees include pension, health care, dental coverage, vision coverage, group life insurance, accidental death and dismemberment, travel and subsistence and professional development.

15. LOCAL AUTHORITIES PENSION PLAN

Employees of the Town of Barrhead participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Public Sector Pension Plans Act. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund. Contributions for current service are recorded as expenditures in the year in which they become due.

	2025 \$	2024 \$
Current Service Contributions By Employer	314,529.90	275,678.61
Current Service Contributions By Employee	<u>279,963.80</u>	<u>245,793.38</u>
	<u>594,493.70</u>	<u>521,471.99</u>

The Town of Barrhead is required to make current service contributions to the Plan of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 11.65% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 10.65% on pensionable salary above this amount.

16. CONTINGENCIES

The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

17. FINANCIAL INSTRUMENTS

The Town's financial instruments consist of cash and temporary investments, accounts receivable, investments, debt charges recoverable, bank indebtedness, accounts payable and accrued liabilities, deposit liabilities, requisition over-levy, and long-term debt. It is management's opinion that the Town is not exposed to significant interest or currency risks arising from these financial instruments.

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2025

The Town 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 Town 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.

18. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

FINANCIAL INFORMATION RETURN

Municipality

For the Year Ending December 31, 2025

Auditor: Scott Ellerington, Ellerington LLP
Address: Box 4469, Barrhead, Alberta T7N 1A3
Phone: 780-674-8928

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

Jennifer Mantay, Director of Corporate Services

Name

February 20, 2026

Date



AUDITOR'S REPORT FINANCIAL INFORMATION RETURN

Ellerington
PROFESSIONAL CORPORATION



To the Members of Council of the Town of Barrhead

Opinion

We have audited the municipal financial information return of the Municipality of the Town of Barrhead which comprises of the statement of financial position for the year ended December 31, 2025, and the consolidated statements of comprehensive income, changes in equity and cash flows for the year ended December 31, 2025.

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

It is understood that this report, as requested by the Minister of Alberta Municipal Affairs, is to be used primarily for statistical purposes. We have issued an audit report dated February 25, 2026 on the financial statements of the Town of Barrhead for the year ended December 31, 2025 and reference should be made to those audited financial statements for complete information.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report.

We are independent of the Town of Barrhead in accordance with the ethical requirements that are relevant to our audit of the financial information return in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

The financial information return is prepared to assist the Town of Barrhead to meet the requirements of the *Municipal Government Act* (Section 277(1)). As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those charged with Governance for the Financial Information Return

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

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

Those charged with governance are responsible for overseeing the Town of Barrhead's financial reporting process.

Auditor's Responsibility for the Financial Information Return

Our objectives are to obtain reasonable assurance about whether the financial information return as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial information return.

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

- Identify and assess the risks of material misstatement of the financial information return, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Barrhead's internal control.

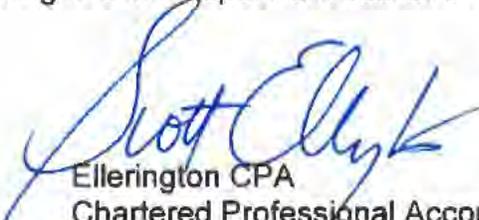
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the financial information return, and whether the financial information return represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

The engagement partner on the audit resulting in this independent auditor's report is:

Barrhead, Alberta
February 25, 2026


Ellerington CPA
Chartered Professional Accountant

Audited Schedules

FINANCIAL POSITION

Schedule 9A

	Total
	1
Assets	0010
Cash and Temporary Investments	0020 9,327,540
Taxes and Grants in Place of Taxes Receivable	0030
. Current	0040 118,804
. Arrears	0050 92,119
. Allowance	0060
Receivable From Other Governments	0070 1,059,484
Loans Receivable	0080
Trade and Other Receivables	0090 570,761
Debt Charges Recoverable	0095
Inventories Held for Resale	0130
. Land	0140
. Other	0150
Long Term Investments	0170
. Federal Government	0180
. Provincial Government	0190
. Local Governments	0200
. Other	0210
Other Current Assets	0230 389
Other Long Term Assets	0240 28,020
	0250
Total Financial Assets	0260 11,197,117
Liabilities	0270
Temporary Loans Payable	0280
Payable To Other Governments	0290 7,327
Accounts Payable & Accrued Liabilities	0300 446,981
Deposit Liabilities	0310 37,375
Deferred Revenue	0340 433,747
Long Term Debt	0350 3,541,043
Other Current Liabilities	0360
Asset Retirement Obligations	0365 669,770
Other Long Term Liabilities	0370
	0380
Total Liabilities	0390 5,136,243
Net Financial Assets (Net Debt)	0395 6,060,874
Non Financial Assets	
Tangible Capital Assets	0400 70,010,580
Intangible Equity	0402
Inventory for Consumption	0410 48,395
Prepaid Expenses	0420 52,872
Other	0430
	0440
Total Non-Financial Assets	0440 70,111,847
	0450
Accumulated Surplus	0450 76,172,721

CHANGE IN ACCUMULATED OPERATING SURPLUS

Schedule 9B

	Unrestricted 1	Restricted 2	Equity in TCA 3	Total 4
Accumulated Operating Surplus - Beginning of Year	325,726	9,353,112	65,777,363	75,456,201
Net Revenue (Expense)	716,520			716,520
Funds Designated For Future Use.....	-2,141,484	2,141,484		
Restricted Funds - Used for Operations.....	791	-791		
Restricted Funds - Used for TCA.....		-1,466,661	1,466,661	
Current Year Funds Used for TCA	-720,504		720,504	
Donated and Contributed TCA.....				
Disposals of TCA.....	16,209		-16,209	
Annual Amortization Expense.....	2,304,350		-2,304,350	
Asset retirement obligation accretion expense	18,978		-18,978	
Long Term Debt - Issued.....				
Long Term Debt - Repaid.....	-174,776		174,776	
Capital Debt - Used for TCA.....				
Other Adjustments.....				
Accumulated Operating Surplus - End of Year.....	345,810	10,027,144	65,799,767	76,172,721

FINANCIAL ACTIVITIES BY FUNCTION

Schedule 9C

	Revenue	Expense
	1	2
Total General	0700 7,369,344	
Function	0710	1150
General Government	0720	1160
Council and Other Legislative	0730 5,994	1170 333,395
General Administration	0740 71,570	1180 1,238,363
Other General Government.....	0750	1190
Protective Services	0760	1200
Police	0770 48,150	1210 296,844
Fire	0780 1,905,582	1220 1,783,767
Disaster and Emergency Measures	0790	1230 365
Ambulance and First Aid	0800	1240
Bylaws Enforcement	0810 29,373	1250 163,993
Other Protective Services.....	0820	1260 85,338
Transportation	0830	1270
Common and Equipment Pool	0840 31,467	1280 633,926
Roads, Streets, Walks, Lighting	0850 167,412	1290 1,499,436
Airport	0860	1300 31,255
Public Transit	0870	1310
Storm Sewers and Drainage	0880	1320 68,151
Other Transportation	0890	1330
Environmental Use and Protection	0900	1340
Water Supply and Distribution	0910 2,985,711	1350 3,034,089
Wastewater Treatment and Disposal	0920 865,135	1360 442,521
Waste Management	0930 853,048	1370 914,384
Other Environmental Use and Protection	0940	1380
Public Health and Welfare	0950	1390
Family and Community Support	0960 406,766	1400 483,915
Day Care	0970	1410
Cemeteries and Crematoriums	0980 21,100	1420 20,301
Other Public Health and Welfare	0990	1430
Planning and Development	1000	1440
Land Use Planning, Zoning and Development	1010 6,140	1450 105,036
Economic/Agricultural Development	1020	1460 222,197
Subdivision Land and Development	1030 2,996	1470 3,114
Public Housing Operations	1040	1480
Land, Housing and Building Rentals	1050	1490
Other Planning and Development.....	1060	1500
Recreation and Culture	1070	1510
Recreation Boards	1080	1520
Parks and Recreation	1090 1,181,487	1530 3,621,105
Culture: Libraries, Museums, Halls	1100 7,704	1540 275,834
Convention Centres	1110	1550
Other Recreation and Culture.....	1120	1560
Other Utilities	1125	1565
Gas	1126	1566
Electric	1127	1567
Other Utilities	1128	1568
Other	1130 14,870	1570
Total Revenue/Expense	1140 15,973,849	1580 15,257,329
Net Revenue/Expense		1590 716,520

FINANCIAL ACTIVITIES BY TYPE / OBJECT

Schedule 9D

		Total
		1
Revenues	1700	
Taxation and Grants in Place	1710	
. Property (net municipal, excluding requisitions).....	1720	6,069,342
. Business	1730	
. Business Revitalization Zone	1740	
. Special	1750	
. Well Drilling	1760	
. Local Improvement	1770	
Sales To Other Governments	1790	
Sales and User Charges	1800	4,900,814
Penalties and Costs on Taxes	1810	65,890
Licenses and Permits	1820	44,938
Fines	1830	26,637
Franchise and Concession Contracts	1840	1,044,111
Returns on Investments (incl. Portfolio Investments)	1850	316,735
Rentals	1860	384,511
Insurance Proceeds	1870	
Net Gain on Sale of Tangible Capital Assets	1880	791
Contributed and Donated Assets	1885	
Federal Government Operating Transfers	1892	
Federal Government Capital Transfers	1902	12,000
Provincial Government Operating Transfers	1912	738,806
Provincial Government Capital Transfers	1922	223,353
Local Government Operating Transfers	1931	1,487,152
Local Government Capital Transfers	1932	461,189
Transfers From Local Boards and Agencies	1940	
Developer Agreements	1960	
Offsite Levies	1962	
Other Revenues	1970	197,580
Total Revenue	1980	15,973,849
Expenses	1990	
Salaries, Wages, Benefits, and Contracts of Employment	2000	5,988,356
Contracted and General Services	2010	3,729,213
Purchases from Other Governments	2020	397
Materials, Goods, Supplies, and Utilities	2030	1,950,903
Provision For Allowances	2040	614
Transfers to Other Governments	2050	499,439
Transfers to Local Boards and Agencies	2060	615,615
Transfers to Individuals and Organizations	2070	25,030
Bank Charges and Short Term Interest	2080	8,641
Interest on Operating Long Term Debt	2090	
Interest on Capital Long Term Debt	2100	115,793
Accretion of Asset Retirement Obligations.....	2105	18,978
Amortization of Tangible Capital Assets	2110	2,304,350
Net Loss on Sale of Tangible Capital Assets.....	2125	
Write Down of Tangible Capital Assets.....	2127	
Other Expenditures	2130	
Total Expenses	2140	15,257,329
Net Revenue (Expense)	2150	716,520

REMEASUREMENT GAINS AND LOSSES

Schedule 9Q

Accumulated remeasurement gains (losses) at beginning of year	2171	<input type="text"/>
Gains	2172	<input type="text"/>
Losses	2174	<input type="text"/>
Amounts reclassified to Statement of Operations	2176	<input type="text"/>
Net Remeasurement gains (losses) for the year	2178	<input type="text"/>
Accumulated remeasurement gains (losses) at end of year	2180	<input type="text"/>

REVENUE AND EXPENSE SUPPLEMENTARY DETAIL

Schedule 9E

		Revenue		Expenses	
		Sales and User Charges	Provincial Capital Transfers	Annual Amortization Expense	Capital Long Term Debt Interest Expense
		1	2	3	4
General Government	2200				
Council and Other Legislative	2210				
General Administration	2220	22,403		57,816	
Other General Government.....	2230				
Protective Services	2240				
Police	2250			15,788	
Fire	2260	325,782	200,000	160,562	
Disaster and Emergency Measures	2270			365	
Ambulance and First Aid	2280				
Bylaws Enforcement	2290	1,400		6,698	
Other Protective Services.....	2300				
Transportation	2310				
Common and Equipment Pool	2320	26,496		186,540	
Roads, Streets, Walks, Lighting	2330			342,439	
Airport	2340			5,272	
Public Transit	2350				
Storm Sewers and Drainage	2360			27,669	
Other Transportation	2370				
Environmental Use and Protection	2380				
Water Supply and Distribution	2390	2,748,535		416,608	
Wastewater Treatment and Disposal	2400	798,046	23,353	186,026	
Waste Management	2410	585,315		192,512	
Other Environmental Use and Protection	2420				
Public Health and Welfare	2430				
Family and Community Support	2440				
Day Care	2450				
Cemeteries and Crematoriums	2460	17,450		1,913	
Other Public Health and Welfare	2470				
Planning and Development	2480				
Land Use Planning, Zoning and Development	2490	1,000			
Economic/Agricultural Development	2500			760	
Subdivision Land and Development	2510	2,995			
Public Housing Operations	2520				
Land, Housing and Building Rentals	2530				
Other Planning and Development.....	2540				
Recreation and Culture	2550				
Recreation Boards	2560				
Parks and Recreation	2570	370,220		702,244	115,793
Culture: Libraries, Museums, Halls	2580	1,172		1,138	
Convention Centres	2590				
Other Recreation and Culture.....	2600				
Utilities	2605				
Gas	2606				
Electric	2607				
Other Utilities.....	2608				
Other	2610				
Total	2620	4,900,814	223,353	2,304,350	115,793

TANGIBLE CAPITAL ASSETS SUPPLEMENTARY DETAIL

Schedule 9F

	Tangible Capital Assets		Capital Long Term Debt	
	Purchased	Donated or Contributed	Principal Additions	Principal Reductions
	1	2	3	4
General Government	2700			
Council and Other Legislative	2710			
General Administration	2720	39,657		
Other General Government.....	2730			
Protective Services	2740			
Police	2750			
Fire	2760	844,306		
Disaster and Emergency Measures	2770			
Ambulance and First Aid	2780			
Bylaws Enforcement	2790			
Other Protective Services.....	2800			
Transportation	2810			
Common and Equipment Pool	2820	31,934		
Roads, Streets, Walks, Lighting	2830	15,558		
Airport	2840			
Public Transit	2850			
Storm Sewers and Drainage	2860			
Other Transportation	2870			
Environmental Use and Protection	2880			
Water Supply and Distribution	2890	191,853		
Wastewater Treatment and Disposal	2900	520,980		
Waste Management	2910	83,445		
Other Environmental Use and Protection	2920			
Public Health and Welfare	2930			
Family and Community Support	2940			
Day Care	2950			
Cemeteries and Crematoriums	2960			
Other Public Health and Welfare	2970			
Planning and Development	2980			
Land Use Planning, Zoning and Development	2990			
Economic/Agricultural Development	3000			
Subdivision Land and Development	3010			
Public Housing Operations	3020			
Land, Housing and Building Rentals	3030			
Other Planning and Development.....	3040			
Recreation and Culture	3050			
Recreation Boards	3060			
Parks and Recreation	3070	459,432		174,776
Culture: Libraries, Museums, Halls	3080			
Convention Centres	3090			
Other Recreation and Culture.....	3100			
Utilities	3105			
Gas	3106			
Electric	3107			
Other Utilities.....	3108			
Other	3110			
Total	3120	2,187,165		174,776

CHANGE IN TANGIBLE CAPITAL ASSETS

Schedule 9G

	Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
Tangible Capital Assets - Cost				
Engineered Structures	3200			
Roadway Systems.....	3201	47,399,110	80,730	47,479,840
Light Rail Transit Systems.....	3202			
Water Systems.....	3203	12,381,393	66,242	12,447,635
Wastewater Systems.....	3204	15,006,328	24,159	15,030,487
Storm Systems.....	3205	6,709,734		6,709,734
Fibre Optics.....	3206			
Electricity Systems.....	3207			
Gas Distribution Systems.....	3208			
Total Engineered Structures	3210	81,496,565	171,131	81,667,696
Construction In Progress.....	3219	26,445	97,047	123,492
Buildings	3220	28,288,816	156,939	28,445,755
Machinery and Equipment	3230	13,464,119	270,059	34,198
Land	3240	1,389,709		1,389,709
Land Improvements.....	3245	2,898,766	220,058	3,118,824
Vehicles	3250	4,176,063	1,271,931	5,447,994
Total Capital Property Cost	3260	131,740,483	2,187,165	34,198
Accumulated Amortization				
Engineered Structures	3270			
Roadway Systems	3271	24,171,072	447,112	24,618,184
Light Rail Transit Systems	3272			
Water Systems	3273	7,207,823	354,463	7,562,286
Wastewater Systems	3274	9,365,769	129,013	9,494,782
Storm Systems	3275	5,173,313	27,668	5,200,981
Fibre Optics	3276			
Electricity Systems	3277			
Gas Distribution Systems	3278			
Total Engineered Structures	3280	45,917,977	958,256	46,876,233
Buildings	3290	7,707,547	608,734	8,316,281
Machinery and Equipment	3300	4,772,225	463,947	16,849
Land	3310			
Land Improvements.....	3315	1,298,588	70,160	1,368,748
Vehicles	3320	1,900,172	202,113	2,102,285
Total Accumulated Amortization	3330	61,596,509	2,303,210	16,849
Net Book Value of Capital Property	3340	70,143,974		70,010,580
Capital Long Term Debt (Net)	3350	3,715,819		3,541,043
Asset Retirement Obligation	3355	650,792		669,770
Equity in Tangible Capital Assets	3400	65,777,363		65,799,767
Intangible Equity	3402			

LONG TERM DEBT SUPPORT

Schedule 9H

	Operating Purposes 1	Capital Purposes 2	Total 3
Long Term Debt Support	3405		
Supported by General Tax Levies	3410	3,541,043	3,541,043
Supported by Special Levies	3420		
Supported by Utility Rates	3430		
Other	3440		
Total Long Term Debt Principal Balance	3450	3,541,043	3,541,043

LONG TERM DEBT SOURCES

Schedule 9I

	Operating Purposes 1	Capital Purposes 2	Total 3
Loans to Local Authorities	3500	3,541,043	3,541,043
Canada Mortgage and Housing Corporation	3520		
Mortgage Borrowing	3600		
Other	3610		
Total Long Term Debt Principal Balance	3620	3,541,043	3,541,043

FUTURE LONG TERM DEBT REPAYMENTS

Schedule 9J

	Operating Purposes 1	Capital Purposes 2	Total 3
Principal Repayments by Year	3700		
Current + 1	3710	180,330	180,330
Current + 2	3720	186,061	186,061
Current + 3	3730	191,974	191,974
Current + 4	3740	198,074	198,074
Current + 5	3750	204,369	204,369
Thereafter	3760	2,580,235	2,580,235
Total Principal	3770	3,541,043	3,541,043
Interest by Year	3780		
Current + 1	3790	110,239	110,239
Current + 2	3800	104,508	104,508
Current + 3	3810	98,595	98,595
Current + 4	3820	92,495	92,495
Current + 5	3830	86,200	86,200
Thereafter	3840	470,740	470,740
Total Interest	3850	962,777	962,777

PROPERTY TAXES AND GRANTS IN PLACE

Schedule 9K

	Property Taxes 1	Grants - in Place 2	Total 3
Net Municipal Property Taxes			
Residential Land and Improvements	3910 3,860,195	1,977	3,862,172
Non-Residential			
Land and Improvements (Excluding M & E)	3935 1,951,120	63,458	2,014,578
Machinery and Equipment	3950 74,021		74,021
Linear Property	3960 117,406		117,406
Small Business Tax	3965		
Farm Land	3980 1,165		1,165
Adjustments to Property Taxes	3990		
Net Total Municipal Property Taxes	4000 6,003,907	65,435	6,069,342

Provincial and Seniors Foundation Requisitions

Education			
Residential/Farm Land	4031		1,089,113
Non-Residential	4035		495,889
Seniors Lodges	4090		111,937
Designated Industrial Property	4099		
Other	4100		
Adjustments to Requisition Transfers	4110		982
Total Requisition Transfers	4120		1,697,921

GRANTS IN PLACE OF TAXES

Schedule 9L

	Property Taxes 1	Business Taxes 2	Other Taxes 3	Total 4
Federal Government	4200			
Provincial Government	4210 65,435			65,435
Local Government	4220			
Other	4230			
Total	4240 65,435			65,435

SALARIES AND BENEFITS

Schedule 9M

	Salaries 1	Benefits Allowances 2	Severance 3	Total 4
Elected Officials	4300 235,453	60,072		295,525
Chief Administrative Officer	4310 183,139	42,078		225,217
Designated Officer(s)	4320 320,164	53,954		374,118
Total	4340 738,756	156,104		894,860

DEBT LIMIT

Schedule 9AA

Debt Limit	5700 22,915,961	23,607,744
Total Debt	5710 3,541,043	
Debt Service Limit	5720 3,819,327	3,934,624
Total Debt Service Costs	5730 290,269	
Enter prior year Line 3450 Column 2 balance here:	3,715,819.0	#N/A

CHANGE IN DEFERRED REVENUE SCHEDULE

Schedule 9P

	Balance at Beginning of Year 1	Additions 2	Reductions 3	Balance at End of Year 4
Deferred Revenue by Grant				
Local Government Fiscal Framework Capital	8891			
Local Government Fiscal Framework Operating	8881			
Canada Community-Building Fund	8882			
Alberta Community Partnership- Intermunicipal Collaboration	8883	107,557	103,348	4,209
Alberta Community Partnership- Municipal Internship	8886			
Alberta Community Partnership- Mediation and Cooperative Proce	8885			
Alberta Community Partnership- Municipal Restructuring	8884			
Alberta Community Partnership- Strategic Initiative	8888			
Municipal Sustainability Initiative Capital	8880	262,818		262,818
Water for Life Program	8892			
Alberta Municipal Water/Wastewater Partnership	8893			
Strategic Transportation Infrastructure Program	8894			
Other Grants	8890	12,961	158,759	5,000
				166,720
Total Deferred Revenue by Grant	8898	120,518	421,577	108,348
				433,747

2025 Municipal Statistics: Municipality

Schedule ST

Total Full-time Positions.....	5500	40.0
Length of all Open Roads Maintained (km)	5520	62.2
Length of Water Mains (km)		
Municipality Owned Systems	5555	41.4
Service Providers	5556	
Co-ops	5557	
Regional Systems	5558	
Other	5559	
Total	5560	41.4
Length of Wastewater Mains (km)		
Municipality Owned Systems	5565	39.5
Service Providers	5566	
Co-ops	5567	
Regional Systems	5568	
Other	5569	
Total	5570	39.5
Length of Storm Drainage Mains (km)	5580	16.0
Number of Residences (for Summer Villages only)	5590	
Number of Private Dwelling Units	5595	1,989
Number of Bridges	5591	3
2025 ASSESSMENT STATISTICS		
Total Assessment Services Costs (\$)	5596	52,147
Assessment Complaints to the Local Assessment Review Board (LARB)		
Number of LARB residential (three or fewer dwelling units) or farm land complaints filed	5602	
Number of LARB residential (three or fewer dwelling units) or farm land complaints withdrawn	5604	
Number of residential (three or fewer dwelling units) or farm land complaints heard by the LARB	5606	
Number of assessment adjustments made by the LARB	5608	
Assessment Complaints to the Composite Assessment Review Board (CARB)		
Number of CARB residential and non-residential complaints filed	5623	
Number of CARB residential and non-residential complaints withdrawn	5625	
Number of residential and non-residential complaints heard by the CARB	5627	
Number of residential and non-residential assessment adjustments made by the CARB	5629	
2025 PLANNING STATISTICS		
When was your Municipal Development Plan last approved (date)?	5658	June 25, 2019
Number of development permit applications received.....	5660	20
Number of development permits issued.....	5661	19
Average number of days from a development permit application to approval?	5669	2
Number of building permit applications received.....	5677	
Number of building permits issued.....	5668	
Average number of days from a building permit application to approval?	5676	
Estimated value of construction from development/building permit (\$)		
Residential.....	5663	2,520,200
Commercial.....	5664	1,875,000
Industrial.....	5665	225,000
Institutional.....	5666	5,000
Total	5667	4,625,200.00
Does your municipality issue business licences?	5671	Yes
Number of new business licences issued in 2025?	5672	55
Average number of days from a new business licence application to approval?	5673	2
Number of business licences renewed in 2025?	5678	300
Number of subdivision applications received in 2025?	5670	3
Number of subdivision applications approved in 2025?	5674	3
Average number of days from subdivision application to approval?	5675	45.0
Number of land use bylaw amendment applications.....	5680	1
Number of Subdivision and Development Appeal Board appeals heard.....	5690	
Does your municipality have a Subdivision and Development Appeal Board (SDAB) established by bylaw?.....	5581	Yes
How many SDAB members are appointed?.....	5582	3
How many SDAB members are trained?.....	5583	3
Is the SDAB clerk a designated officer of your municipality?.....	5584	Yes
Has the SDAB clerk completed the SDAB Training?	5585	Yes
Is your municipality a member of an intermunicipal SDAB?.....	5586	No
How many municipalities are members of the intermunicipal SDAB?.....	5587	

Does your municipality have a Community Aggregate Payment Levy (CAPL) bylaw?	5541	No
What is the CAPL rate established by bylaw ? (\$ per tonne)	5542	
How much CAPL revenue (\$) was collected in 2025?	5543	
CAPL revenue in 2025 was allocated to: (select all that apply)	5544	
	General Government	
	Protective Services	
	Transportation	
	Environmental	
	Recreation	
	Other	
Does your municipality provide transit service?	5546	No
Has there been a new municipal facility constructed, or has the status/location of an existing municipal facility changed in the past year?	5547	No
if so, select all that apply	5548	
	Municipal Hall	
	Wastewater Treatment Plant	
	Water Treatment Plant	
	Fire Hall	
	Public Works Building/Operations Yard	
	Transit Yard	

REQUEST FOR DECISION

To: Town Council

From: Jennifer Mantay, Director of Corporate Services

cc: File

Date: March 10, 2026

Re: 2027 – 2029 Three-Year Operating Plan and the 2027 – 2035 Multi-Year Capital Plan

1.0 PURPOSE:

For Council to approve the 2027 – 2029 Three-Year Operating Plan and the 2027– 2035 Multi-Year Capital Plan.

2.0 BACKGROUND AND DISCUSSION:

The Municipal Government Act requires every municipality to prepare a financial plan for at least the next three fiscal years along with the preparation of a capital plan for at least the next five fiscal years.

The main function of the three-year operating plan is to provide a general overview of the various operational activities per municipal departments and to ensure the Town is proactively planning for future operations.

The multi-year capital plan outlines the anticipated capital items for each fiscal year.

Both the proposed three-year operating plan and the multi-year capital plan will be reviewed annually by Administration and Council.

Both plans provide the financial framework for multiple years that will assist Administration and Council in moving forward with budgetary requirements for the upcoming fiscal years.

3.0 ALTERNATIVES:

3.1 Council tables the 2027 – 2029 Three-Year Operating Plan and the 2027 – 2035 Multi-Year Capital Plan and instructs Administration to provide further information at the next Council Meeting.

4.0 FINANCIAL IMPLICATIONS:

The formal endorsement of both Plans does not have any financial commitments or implications.

5.0 INTERDEPARTMENTAL IMPLICATIONS:

None

6.0 SENIOR GOVERNMENT IMPLICATIONS:

Limited to the sources of revenue anticipated from both levels of government in respect to operational grants and sources of revenue for capital projects.

7.0 POLITICAL/PUBLIC IMPLICATIONS:

Having both financial Plans in place will serve as a valuable planning tool and provides key stakeholders an opportunity to appreciate the long-term vision of the Town of Barrhead.

8.0 ATTACHMENTS:

8.1 Three Year Operating Plan and Multi Year Capital Plan

9.0 RECOMMENDATIONS:

Administration recommends that Council approve both the 2027 – 2029 Three-Year Operating Plan; and the 2027 – 2035 Multi-Year Capital Plan, as presented.

10.0 RECOMMENDED MOTIONS (Public):

10.1 That Council approve the 2027 – 2029 Three-Year Operating Plan, as presented;

and

10.2 That Council approve the 2027 – 2035 Multi-Year Capital Plan, as presented.

(original signed by the CAO)

Collin Steffes

CAO

2026 BUDGET & THREE YEAR 2027-2029 OPERATING PLAN

10-YEAR CAPITAL PLAN

2026 BUDGET & 2027-2035 MULTI-YEAR PLAN



THREE-YEAR OPERATING PLAN

The purpose of the three-year operating plan is to provide an overview of the operating activities for the upcoming three years. This ensures that the Town is planning for future activities and services, along with being financially prepared for these future projects.

The three-year operating plan estimates future years' expenditures based on the 2026 budget year. Let's use insurance for example. We can expect a slight increase in insurance premiums every year. Therefore, we might estimate a 3% increase to insurance premiums over the next three years. Another example is future grant funding.



The Provincial government may have already announced what our funding will look like over the next three years. In this case, those funds will be incorporated into the appropriate annual budgets over the next three years.

Every year, Council reviews a line-by-line itemization of the budgets. Adding a three-year written operating plan to this ensures appropriate planning and budget balance in future years, effectively promoting fiscal responsibility of the Town.

In the following pages, we have summarized the projected operating revenues and expenditures budgets for the next three years.

TOWN COUNCIL

Town Council is a group of seven elected officials (Mayor and six Councillors) whose responsibilities are outlined in the Municipal Government Act. A municipal election is held every four years. The current Council was elected in 2025. The next municipal election will be in October 2029.



Back Row: Anthony Oswald, Steven Fylyshtan, Don Smith, Dave Sawatzky
Front Row: Dausen Kluin, Mayor Ty Assaf, Charmaine Botros

Town Council meets twice a month on the second and fourth Tuesdays. Their meetings begin at 5:30 p.m. and take place in the Town Council Chambers which is located in the Administration Building at 5014-50 Avenue in Barrhead.

The following Report outlines all the Budgeted Operating Revenues and Expenses for 2026 in summary form, along with the budgets for the 2027 to 2029 Operating Plan. This Plan will be reviewed by Council annually and amendments will be made as required.

Each Budget Details Report will list the Budgeted Revenues first, followed by the Budgeted Expenses, with a Total Net Operating Cost at the Bottom.

The following Reports do not include the Tangible Capital Asset Depreciation expenses. These are considered 'non-cash' expenses and are excluded for reporting of the cash operational costs in the various departments.

Budget Details - Mayor and Council

	2026	2027	2028	2029
Revenues				
Reimbursements	6,000	6,000	6,000	6,000
Total Revenues	6,000	6,000	6,000	6,000
Expenses				
Benefits and Employer Costs	64,170	67,060	70,080	73,240
Council Fees and Per diems	241,810	246,640	251,570	256,600
Training, Travel and Communications	43,160	43,660	43,660	43,660
Total Expenses	349,140	357,360	365,310	373,500
Total Net Operating Cost	(343,140)	(351,360)	(359,310)	(367,500)

Council revenues generally consist of Per Diem reimbursements paid to the Town for Council members to attend the specific organization's meeting. Expenses include Council Monthly Fees for all regular Council and committee meetings, Per Diems for any other meetings or events, Conference Expenses, Training and Development and other general travel expenses.



PROPERTY TAXES AND REQUISITIONS

For budgeting purposes, the property taxes from 2027 to 2029 have been prepared using the same estimated assessment values and tax rate information as when the 2026 property tax budgets were calculated. In addition, because Requisition amounts have not been determined for future years, those budgets have also remained at the same level for the future three years. These budgets will be adjusted during the appropriate year's budget deliberations.

Budget Details - Property Taxes

	2026	2027	2028	2029
Revenues				
Property Taxes - Residential	5,343,690	5,343,690	5,343,690	5,343,690
Property Taxes - Non-Residential	2,518,260	2,518,260	2,518,260	2,518,260
Property Taxes - Machinery & Equipment	75,610	75,610	75,610	75,610
Property Taxes - Farmland	1,530	1,530	1,530	1,530
Property Taxes - Linear	147,940	147,940	147,940	147,940
Property Taxes - Federal Grand in Lieu	10,880	10,880	10,880	10,880
Property Taxes - Provincial Grant in Lieu	87,950	87,950	87,950	87,950
Total Property Tax Revenues	8,185,860	8,185,860	8,185,860	8,185,860

Total Property Tax Revenues include ALL monies collected through property taxes. This includes the funds collected for the Aquatics Centre debenture in the amount of \$290,570, along with all Requisitions collected on behalf of other organizations.

Requisitions collected on behalf of the following organizations, in the amount \$1,798,660 in 2026, include:

- Alberta School Foundation Fund (ASFF) – \$1,659,700
- Barrhead & District Social Housing Association – \$117,370
- Government of Alberta Designated Industrial Properties – \$540
- Government of Alberta Grant In Lieu (Seniors Property Tax Adjustment Expense) – \$21,050

The above requisition amounts are estimates, as the actual amounts were not available when the 2026 budget was prepared.

Budget Details – Requisitions

	2026	2027	2028	2029
Expenses				
Requisitions	1,798,660	1,798,660	1,798,660	1,798,660
Total Expenses	1,798,660	1,798,660	1,798,660	1,798,660
Net Municipal Property Taxes	6,387,200	6,387,200	6,387,200	6,387,200

(Total Property Tax Revenue less Requisitions collected on behalf of Other organizations)

In order to determine Net Municipal Property Taxes, the Requisition amounts are deducted from the Property Tax Revenues. Net Municipal Taxes are used to fund operational costs as well as provide funding towards the current year’s Capital Projects and Reserves for Future Capital Projects.

FRANCHISE FEES

The total exempt property assessment for 2026 is approx. \$194,500,000 or 25% of the total assessment base. Exempt properties include schools, hospitals, seniors lodges, churches and municipally owned property. Though the Town still provides services and infrastructure to these entities, no property taxes are collected from them. The Town has franchise fee agreements in place with the power and natural gas suppliers which provides an alternate source of revenue.

Effective April 1, 2026, consumers will pay a municipal franchise fee of 16% of the “transmission and distribution costs” portion of Fortis power billings. Prior to this, consumers paid a 14% Fortis franchise fee. Effective March 1, 2026, consumers will pay a municipal franchise fee of 20% to Apex Utilities. Prior to this, consumers paid an Apex 18% franchise fee.

Budget Details - Franchise Fees

	2026	2027	2028	2029
Revenues				
Franchise Fees	1,230,480	1,231,000	1,232,000	1,233,000
Total Revenues	1,230,480	1,231,000	1,232,000	1,233,000
Total Franchise Fee Revenues	1,230,480	1,231,000	1,232,000	1,233,000

PENALTIES AND COSTS ON TAXES

Property tax penalties and costs include penalties that are applied to unpaid taxes, along with any other costs that may be directly applied to property taxes.



Budget Details - Penalties and Costs on Taxes

	2026	2027	2028	2029
Revenues				
Penalties and Costs on Taxes	55,000	56,000	57,000	58,000
Total Revenues	55,000	56,000	57,000	58,000
Total Penalties and Costs of Taxes Revenues	55,000	56,000	57,000	58,000

RETURN ON INVESTMENTS

Monthly interest is earned through the Town’s general bank account, along with any Term Deposit accounts the Town may have at any given time. A portion of these return on investments are transferred into capital reserves, while the remainder is used to offset general operating expenditures.

Budget Details – Return on Investments

	2026	2027	2028	2029
Revenues				
Return on Investments	150,000	150,000	150,000	150,000
Total Revenues	150,000	150,000	150,000	150,000
Total Return on Investments	150,000	150,000	150,000	150,000

ADMINISTRATION, COMPUTER & HUMAN RESOURCES

The Administration Department is responsible for ensuring that the Town operates within provincial legislation, local policies and bylaws. This department works out of the Town Administration Building, which also includes the Town Council Chambers and Committee Meeting Room. Administration is responsible for all municipal functions related



to the assessments and property tax systems, the utility billing system for water, sewer and garbage services, business licensing, animal licensing, payables, receivables, record management of all financial budgets and reporting for the Town of Barrhead.

Budget Details – Administration, Computer & Human Resources

	2026	2027	2028	2029
Revenues				
Sale of Goods and Services	26,100	26,300	26,500	26,700
Rentals, Licenses, Permits	47,000	47,600	48,200	48,800
Revenues from Operating Reserves	4,500	0	0	0
Total Revenues	77,600	73,900	74,700	75,500
Expenses				
Asset Retirement Accretion Expense	90	90	90	100
Salaries and Benefits	869,700	885,950	902,480	919,370
Election Expenses	0	0	0	20,000
Training, Travel and Communications	72,400	74,750	77,560	80,400
Professional and Contracted Services	306,400	276,080	283,220	288,530
Insurance	9,000	9,450	9,920	10,420
Building and Equipment Maintenance	39,950	40,600	41,200	41,800
Materials and Supplies	37,960	39,460	40,660	56,860
Utilities	15,100	15,550	16,010	16,490
Rentals	6,000	6,000	6,000	6,000
Bank Charges	3,500	3,600	3,700	3,800
Write-Offs	100	100	100	100
Additions to Operating Reserves	150	150	150	150
Contribution to Capital	55,000	0	0	0
Total Expenses	1,415,350	1,351,780	1,381,090	1,444,020
Total Net Operating Cost	(1,337,750)	(1,277,880)	(1,306,390)	(1,368,520)

POLICING

The Royal Canadian Mounted Police (RCMP) enforce federal and provincial laws in the community. They operate out of the local RCMP Detachment. Their main focus is on crime prevention and investigation, maintaining peace and order, and making our residents feel safe



and secure in the community. A portion of the RCMP policing costs are paid by the Town on an annual basis.

The Town of Barrhead owns the Detachment facility and is responsible for the maintenance, insurance, utilities, materials and supplies for the building. These costs are reimbursed by the RCMP through their leasing contract with the Town.

Budget Details – RCMP

	2026	2027	2028	2029
Revenues				
Building Rent, Reimbursements	46,320	47,770	49,260	50,800
Total Revenues	46,320	47,770	49,260	50,800
Expenses				
Asset Retirement Accretion Expense	1,180	1,210	1,240	1,270
Policing Costs, Contracted Services	263,720	263,990	264,270	264,560
Insurance	6,800	7,140	7,500	7,880
Building and Equipment Maintenance	6,300	6,500	6,700	6,900
Materials and Supplies	1,600	1,700	1,800	1,900
Utilities	17,900	18,440	18,990	19,560
Total Expenses	297,500	298,980	300,500	302,070
Total Net Operating Cost	(251,180)	(251,210)	(251,240)	(251,270)

Notes to Budget Details – Policing

- Town contributes towards RCMP Policing costs on an annual basis.

BARRHEAD REGIONAL FIRE SERVICES & EMERGENCY RESPONSE CENTRE

Barrhead Regional Fire Services and Emergency Response Centre are jointly operated by the Town of Barrhead and the County of Barrhead, with the Town being the Unit of Authority. Each municipality is responsible for paying for fire responses and ambulance assists within their jurisdiction. The department consists of three full-time positions: a Fire Chief, a Deputy Fire Chief and an Administrative Assistant. There are also currently 45 Volunteer Fire Fighters on the roster.

Budget Details - Barrhead Regional Fire Services

	2026	2027	2028	2029
Revenues				
Sale of Goods and Services	64,400	64,400	64,400	64,650
Rentals, Licenses, Permits	13,400	13,400	13,400	13,400
County of Barrhead - Operations, Response Fees, Guardians, Dispatch	553,660	553,020	575,370	575,720
Total Revenues	631,460	630,820	653,170	653,770
Expenses				
Salaries, Benefits, Employer Costs	422,030	427,480	435,830	444,180
Fire Fees and Guardians	249,250	253,510	257,860	262,300
Training, Travel and Communications	71,380	52,190	75,010	53,830
Professional and Contracted Services	88,560	90,200	92,150	94,100
Insurance	32,900	34,550	36,280	38,090
Building, Vehicle and Equipment Maintenance	50,100	51,600	53,100	54,600
Materials and Supplies	133,000	136,850	140,780	144,790
Total Expenses	1,047,220	1,046,380	1,091,010	1,091,890
Town of Barrhead – Operations, Response Fees, Dispatch	(419,260)	(419,810)	(441,840)	(441,870)

Notes to Budget Details – Barrhead Regional Fire Services

- Net operational cost is split 50%/50% between the Town and County of Barrhead.
- IFDIC International Conference is attended every two years.
- The County also fully funds the County Fire Guardian pay and costs, along with hired equipment required at County fires.

The Emergency Response Centre houses operations, fire response vehicles and equipment, and the training resources for Barrhead Regional Fire Services department. The costs indicated below are for the operations and maintenance of the building.

Budget Details - Emergency Response Centre

	2026	2027	2028	2029
Revenues				
County of Barrhead - Operations	28,450	29,320	30,250	31,200
Total Revenues	28,450	29,320	30,250	31,200
Expenses				
Professional and Contracted Services	10,750	10,920	11,090	11,260
Insurance	12,500	13,130	13,790	14,480
Building, Vehicle and Equipment Maintenance	11,000	11,200	11,400	11,600
Materials and Supplies	2,500	2,700	2,900	3,100
Utilities	20,150	20,690	21,320	21,960
Total Expenses	56,900	58,640	60,500	62,400
 Town of Barrhead - Operations	 (28,450)	 (29,320)	 (30,250)	 (31,200)

Notes to Budget Details – Emergency Response Centre

- Net total operating cost is split 50%/50% between the Town and County of Barrhead.



The Town Fire budget is to identify the Town's direct costs for the provision of fire response services and funding requirements for the current year and future years capital equipment and projects.

Budget Details - Town Fire

	2026	2027	2028	2029
Revenues				
Sale of Goods and Services	1,000	1,000	1,000	1,000
Total Revenues	1,000	1,000	1,000	1,000
Expenses				
Contribution to Regional Fire, ERC	420,260	419,810	441,840	441,870
Total Expenses	420,260	419,810	441,840	441,870
Net Total	(419,260)	(418,810)	(440,840)	(440,870)

Notes to Budget Details – Town Fire

- Town portion only of the Revenues and Expenses of Barrhead Regional Fire Services.

ENFORCEMENT SERVICES

The Enforcement Services Department plays an integral role in maintaining a safe community. There is one Community Peace Officer on staff. The Officer responds to various complaints such as noise offences, community standards compliance, animal control issues, unsightly property conditions, along with the enforcement of Traffic Safety and Municipal Bylaws. The Community Peace Officer operates out of the Town Administration Office. The Town of Barrhead participates in and complies with the Alberta Solicitor General's Peace Officer Program as an Authorized Employer.

Budget Details - Enforcement Services

	2026	2027	2028	2029
Revenues				
Administrative Fees	1,750	1,750	1,750	1,750
Fines Revenue	28,800	29,300	29,800	30,300
Total Revenues	30,550	31,050	31,550	32,050
Expenses				
Salaries, Benefits, Employer Costs	122,020	124,250	126,530	128,860
Training, Travel and Communications	9,060	9,200	9,350	9,500
Professional and Contracted Services	17,430	18,000	18,500	19,000
Insurance	4,620	4,850	5,090	5,340
Vehicle and Equipment Maintenance	4,600	4,600	4,600	4,600
Materials, Supplies	8,100	8,430	8,770	9,120
Contribution to Capital	55,000	0	0	0
Total Expenses	220,830	169,330	172,840	176,420
Total Net Operating Cost	(190,280)	(138,280)	(141,290)	(144,370)

Notes to Budget Details – Enforcement Services

- Fines Revenue includes both municipal and provincial government fines.

DISASTER SERVICES, SAFETY & PUBLIC HEALTH

The Disaster Services Department ensures that in an emergency situation appropriate protocols are followed to ensure that the community is safe. Departmental training takes place to ensure staff members have the required qualifications to deal with a disaster in the community.

The Town of Barrhead promotes a safe and healthy community and workplace. There is a half-time Safety Officer on staff that ensures that the Town is up to date on all required safety protocols, documents and legislation. There is currently a Joint Health and Safety Committee that meets quarterly to discuss any safety issues that may arise. Council has signed a Joint Health and Safety Policy to show their support for the importance of health and safety in the workplace.

Budget Details - Disaster Services, Safety & Public Health

	2026	2027	2028	2029
Revenues				
Miscellaneous Revenues	50	50	50	50
Provincial Grants	2,460	0	0	0
Revenues from Operating Reserves	13,000	5,000	5,000	5,000
Total Revenues	15,510	5,050	5,050	5,050
Expenses				
Salaries, Benefits, Employer Costs	73,760	75,060	76,360	77,720
Training, Travel and Communications	4,200	3,210	3,220	3,230
Professional and Contracted Services	15,500	1,100	1,200	1,300
Materials and Supplies	8,960	6,500	6,500	6,500
Grants to Organizations	1,000	1,000	1,000	1,000
Total Expenses	103,420	86,870	88,280	89,750
Total Net Operating Cost	(87,910)	(81,820)	(83,230)	(84,700)

Notes to Budget Details – Disaster Services, Safety & Public Health

- Public Health Grant in 2026, offset by Expenses. This grant will not be received in future years.

PUBLIC WORKS

(includes Common Services and Roads)

The Public Works Department is responsible for underground infrastructure for the water, storm sewer, sanitary sewer systems and street maintenance, including street sweeping, road repairs, and sidewalk rehabilitation. The department also maintains all vehicles, equipment, fire hydrant flushing and infrastructure facilities.



Budget Details - Public Works (Includes Common Services & Roads)

	2026	2027	2028	2029
Revenues				
Sale of Goods and Services	15,250	15,750	16,250	16,750
WCB Rebates	10,000	10,000	10,000	10,000
Provincial Grants	152,920	152,920	152,920	152,920
Total Revenues	178,170	178,670	179,170	179,670
Expenses				
Salaries, Benefits, Employer Costs	963,830	979,980	996,460	1,013,370
Training, Travel and Communications	14,500	14,760	16,020	15,290
Professional and Contracted Services	39,140	40,030	42,430	43,840
Insurance	32,400	34,020	35,720	37,510
Building, Vehicle and Equipment Maintenance	325,310	316,910	317,710	318,510
Materials & Supplies	308,400	315,000	321,270	327,710
Utilities	276,250	284,540	293,080	301,880
Additions to Operating Reserves	5,000	5,000	5,000	5,000
Total Expenses	1,964,830	1,990,240	2,027,690	2,063,110
Total Net Operating Cost	(1,786,660)	(1,811,570)	(1,848,520)	(1,883,440)

Notes to Budget Details – Public Works (Includes Common Services & Roads)

- Provincial LGFF Operating Grant Revenue estimated for future three years.
- Additions to Operating Reserve include a portion of WCB Reimbursements.

AIRPORT

The Barrhead Johnson Airport is owned by both the County of Barrhead and the Town of Barrhead, with the County being the Unit of Authority. The Airport total Revenues and Expenses Budget is listed in the County of Barrhead Financial Reports. The Town makes an annual contribution for 50% of the operational expenses and 50% of the capital purchases. The following table itemizes the budget details for the Town's contribution only.

Budget Details – Airport

	2026	2027	2028	2029
Expenses				
Contribution to Airport - Town Portion	20,320	20,440	24,520	20,490
Total Expenses	20,320	20,440	24,520	20,490
Total Net Operating cost	(20,320)	(20,440)	(24,520)	(20,490)

Notes to Budget Details – Airport

- Net cost is split 50%/50% between the Town and County of Barrhead.

STORM SEWER, WATER AND SANITARY SEWER

Storm Sewer infrastructure is an independent system that directs the flow of rainfall and surface water drainage directly into the catch basins along the road surface. Storm Sewer maintenance is performed by the Public Works Department to ensure that the storm sewer lines are running smoothly and clear of debris.

Budget Details - Storm Sewer

	2026	2027	2028	2029
Expenses				
Salaries, Benefits, Employer Costs	24,090	24,530	24,980	25,430
Repairs and Maintenance	10,000	10,000	10,000	10,000
Materials and Supplies	500	500	500	500
Total Expenses	34,590	35,030	35,480	35,930
Total Net Operating Cost	(34,590)	(35,030)	(35,480)	(35,930)

Water treatment, transmission and distribution operations are provided by the Town and contracted to the Barrhead Regional Water Commission. The Water System serves approximately 2,200 residential and non-residential properties within the Town. The Water Department compiles meter readings for the bi-monthly billings, issued to the utility customers, in accordance with Town Bylaws. These Bylaws govern the water distribution process within the Town, sets utility rates to cover operational costs and provides funding for capital infrastructure and equipment. The Water system is a self-supporting utility, which means revenues collected through utility billings will fund all operational expenses, including contributions towards current and future capital projects.

A Bulk Water system is located next to the Town Shop at 4406-62A Avenue. Companies can sign up for an account to access the system, or individuals can access the system using debit and credit cards.

Budget Details - Water (Includes Barrhead Regional Water Commission)

	2026	2027	2028	2029
Revenues				
Sale of Goods and Services	3,010,370	3,048,450	3,083,340	3,119,790
Rentals, Licenses, Permits	94,230	94,330	94,430	94,530
Total Revenues	3,104,600	3,142,780	3,177,770	3,214,320
Expenses				
Salaries, Benefits, Employer Costs	404,670	412,520	419,420	426,520
Training, Travel and Communications	38,130	39,230	40,350	41,500
Professional and Contracted Services	1,612,880	1,632,610	1,657,860	1,663,110
Insurance	109,500	114,980	120,730	126,770
Building, Vehicle and Equipment Maintenance	187,500	192,200	196,900	201,600
Materials, Supplies, Chemicals	157,880	170,020	181,880	193,750
Utilities	321,100	330,730	340,650	350,870
Bank Charges	1,000	1,100	1,200	1,300
Write-Offs	500	500	500	500
Contribution to Capital	271,440	248,890	218,280	208,400
Total Expenses	3,104,600	3,142,780	3,177,770	3,214,320
Total Net Operating Cost	0	0	0	0

Notes to Budget Details – Water (Includes Barrhead Regional Water Commission)

- Barrhead Regional Water Commission reimburses the Town for all Water Plant operational expenses.
- Contribution to Capital is for future water infrastructure in the Town of Barrhead.
- Water is considered a self-supporting utility; therefore, it nets to 0 every year.

The Sanitary Sewer infrastructure is an independent system for the transportation of sanitary sewer waste into the Town's wastewater treatment lagoon system.

The Sanitary Sewer system is a self-supporting utility, which means revenues collected through utility billings will fund all operational expenses, including contributions towards current and future capital projects.

Budget Details - Sanitary Sewer

	2026	2027	2028	2029
Revenues				
Sale of Goods and Services	832,700	833,500	834,300	835,500
Total Revenues	832,700	833,500	834,300	835,500
Expenses				
Asset Retirement Accretion Expense	10	10	10	10
Salaries, Benefits, Employer Costs	117,660	119,800	121,940	124,060
Training, Travel and Communications	8,030	8,280	8,540	8,810
Professional and Contracted Services	6,360	6,460	6,560	6,660
Insurance	8,900	9,350	9,820	10,310
Building, and Equipment Maintenance	180,600	176,600	181,000	186,000
Materials, Supplies, Chemicals	8,700	8,860	9,030	9,210
Utilities	116,700	120,200	123,810	127,520
Write-Offs	500	500	500	500
Contribution to Capital	385,240	383,440	373,090	362,420
Total Expenses	832,700	833,500	834,300	835,500
 Total Net Operating Cost	 0	 0	 0	 0

Notes to Budget Details – Sanitary Sewer

- Contribution to Capital is for future sewer infrastructure in the Town of Barrhead.
- Sanitary Sewer is considered a self-supporting utility; therefore, it nets to 0 every year.



TRADE WASTE

Garbage collection services are provided by the Town of Barrhead. Residential front street pickup takes place once per week. Regular commercial pickup also takes place once per week. Larger commercial operations can make arrangements for multiple-day pickups, based on their specific operational needs. The Town provides the residential and non-residential roll out waste carts, and bins for the larger commercial garbage pickup.



Budget Details - Trade Waste

	2026	2027	2028	2029
Revenues				
Sale of Goods and Services	271,840	276,160	280,650	285,260
Total Revenues	271,840	276,160	280,650	285,260
Expenses				
Salaries, Benefits, Employer Costs	129,140	131,570	134,100	136,650
Training, Travel and Communications	4,300	4,490	4,680	4,880
Professional and Contracted Services	1,000	1,100	1,200	1,300
Insurance	5,900	6,200	6,510	6,840
Vehicle and Equipment Maintenance	29,000	29,000	29,000	29,000
Materials and Supplies	27,500	28,800	30,160	31,590
Contribution to Capital	75,000	75,000	75,000	75,000
Total Expenses	271,840	276,160	280,650	285,260
Total Net Operating Cost	0	0	0	0

Notes to Budget Details – Trade Waste

- Funding for Trade Waste is collected through the Town's Bi-Monthly Utility Invoice.
- Contribution to Capital is for current and future waste pickup equipment.
- Trade Waste is considered a self-supporting utility; therefore, it nets to 0 every year.

LANDFILL

The Barrhead Regional Landfill is jointly operated by the Town of Barrhead and the County of Barrhead, with the Town being the Unit of Authority.

Budget Details – Landfill

	2026	2027	2028	2029
Revenues				
Town of Barrhead Contribution	104,390	96,900	93,580	89,640
Tipping Fees and General Revenue	150,500	163,500	177,800	193,530
County of Barrhead Contribution	104,390	96,900	93,580	89,640
Total Revenues	359,280	357,300	364,960	372,810
Expenses				
Salaries, Benefits, Employer Costs	184,830	188,580	192,410	196,310
Training, Travel and Communications	4,950	5,040	5,130	5,220
Professional and Contracted Services	75,000	75,000	75,000	75,000
Insurance	7,750	8,150	8,550	8,980
Building, Vehicle and Equipment Maintenance	28,500	19,600	20,700	21,800
Materials and Supplies	53,550	56,080	58,170	60,340
Utilities	4,400	4,530	4,660	4,800
Bank Charges	300	320	340	360
Total Expenses	359,280	357,300	364,960	372,810
Total Net Operating Cost	0	0	0	0

Notes to Budget Details – Landfill

- Net operational cost is split 50%/50% between the Town and County of Barrhead.
- Town contribution for Landfill costs is collected through the Town's Bi-Monthly Utility Invoice

New Landfill budget is to record future landfill costs and to transfer land rental revenue to capital reserve for future capital projects.

Budget Details - New Landfill

	2026	2027	2028	2029
Revenues				
Rentals	5,050	5,050	5,050	5,050
Total Revenues	5,050	5,050	5,050	5,050
Expenses				
Asset Retirement Accretion Expense	14,020	14,480	14,950	15,440
Contribution to Capital	5,050	5,050	5,050	5,050
Total Expenses	19,070	19,530	20,000	20,490
Total Net Operating Cost	(14,020)	(14,480)	(14,950)	(15,440)

Notes to Budget Details – New Landfill

- Town portion of the Land Rental Revenue.
- Accretion expense for future asset retirement obligation.
- Contribution to Capital funds used for future years' capital projects.

RECYCLE

Recycle opportunities are available next to the Public Works Shop through several large, outdoor recycle bins. Recycle bins are also located at the Barrhead Regional Landfill to reduce waste volumes disposed of into the landfill. The Town processes recycled materials such as cardboard and newspaper with revenues received offsetting operational costs.

Budget Details – Recycle

	2026	2027	2028	2029
Revenues				
Sale of Goods and Services	231,420	234,000	237,000	242,000
Total Revenues	231,420	234,000	237,000	242,000
Expenses				
Salaries, Benefits, Employer Costs	173,980	177,190	180,450	183,720
Training and Travel	1,000	1,000	1,000	1,000
Insurance	3,080	3,230	3,390	3,560
Building, Vehicle and Equipment Maintenance	20,100	20,100	20,100	20,100
Materials and Supplies	15,000	15,500	16,020	16,570
Utilities	10,200	10,510	10,820	11,150
Contribution to Capital	8,060	6,470	5,220	5,900
Total Expenses	231,420	234,000	237,000	242,000
Total Net Operating Cost	0	0	0	0

Notes to Budget Details – Recycle

- Funding for Recycle operations is collected through the Town's Bi-Monthly Utility Invoice.
- Recycle is considered a self-supporting utility; therefore, it nets to 0 every year.
- Contribution to Capital funds used for current and future years' capital projects.



FAMILY AND COMMUNITY SUPPORT SERVICES

Family and Community Support Services (FCSS) is an integral part of our community, providing much needed assistance and support to several people and families. FCSS receives funding from the Town and County, as well as the Provincial Government.

Budget Details - Family & Community Support Services

	2026	2027	2028	2029
Revenues				
County of Barrhead Contribution	77,150	77,150	77,150	77,150
Provincial Grants	329,620	329,620	329,620	329,620
Total Revenues	406,770	406,770	406,770	406,770
Expenses				
Contribution to FCSS	483,920	483,920	483,920	483,920
Total Expenses	483,920	483,920	483,920	483,920
Town of Barrhead Contribution	(77,150)	(77,150)	(77,150)	(77,150)

Notes to Budget Details – Family and Community Support Services (FCSS)

- The Town and the County each contribute the same amount of funding on an annual basis. In 2026 it is \$77,150, which has also been estimated for the future three years.
- The Contribution to FCSS expense is for payment of the Town, County and Provincial Government funding directly to FCSS.



PLANNING AND DEVELOPMENT

The Planning and Development Department provides a variety of services to businesses and residents and is responsible for ensuring compliance with a variety of provincial and municipal mandated procedures, bylaws and regulations.

The Planning and Development Department receives direction from, and provides administrative support to, the Municipal Planning Commission (MPC) and the Subdivision and Development Appeal Board (SDAB).

The Planning and Development Department maintains Bylaws and the GIS system, approves Business Licenses and Development Permits and works closely with the Municipal Planners. The Department reviews and makes recommendations on Area Structure Plans, Redevelopment Plans, the Land Use Bylaw and Municipal Development Plan. They complete all mapping for Town departments, along with overseeing the sales and land transfers of Beaver Brook lots.

Budget Details - Planning, Development and Subdivision

	2026	2027	2028	2029
Revenues				
Sale of Goods and Services	1,500	1,500	1,500	1,500
Licenses & Permits	17,900	17,900	17,900	17,900
Revenues from Operating Reserves	10,000	0	0	0
Total Revenues	29,400	19,400	19,400	19,400
Expenses				
Salaries, Benefits, Employer Costs	173,140	176,350	179,620	182,950
Training, Travel and Communications	3,950	4,560	5,170	5,280
Professional and Contracted Services	149,990	151,930	154,030	156,090
Materials and Supplies	4,750	4,950	5,150	5,350
Total Expenses	331,830	337,790	343,970	349,670
Total Net Operating Cost	(302,430)	(318,390)	(324,570)	(330,270)

Notes to Budget Details – Planning, Development and Subdivision

- Professional and Contracted Services Expense include GIS Program, Miscellaneous Engineering, Land Surveys, Appraisals and Consulting.

COMMUNICATIONS

The Communications Department coordinates the maintenance of the Town’s social media networks, including Facebook, Twitter and Instagram, with a combined audience of over 6,679 followers.

The Department is responsible for development and maintenance of the Town’s website, along with the Better in Barrhead website and all of the Town’s social media platforms. The Department coordinates the communication of special events, service disruptions and advertising within the community.

Budget Details – Communications

	2026	2027	2028	2029
Expenses				
Salaries, Benefits, Employer Costs	121,720	123,960	126,240	128,560
Training, Travel and Communications	31,830	32,900	34,170	35,440
Professional and Contracted Services	6,500	2,500	2,500	2,500
Materials and Supplies	10,970	11,210	11,570	11,930
Total Expenses	171,020	170,570	174,480	178,430
Total Net Operating Cost	(171,020)	(170,570)	(174,480)	(178,430)



ECONOMIC DEVELOPMENT

Economic Development outlines a strategic approach to fostering sustainable growth, innovation, and job creation within the Town. By focusing on strengthening infrastructure, supporting local businesses, attracting investment, and improving workforce skills, the aim is to drive economic resilience and long-term prosperity. This comprehensive approach seeks to position the Town as a competitive, thriving hub for both local and surrounding areas.

Budget Details – Economic Development

	2026	2027	2028	2029
Expenses				
Salaries, Benefits, Employer Costs	45,740	46,550	47,400	48,260
Training, Travel and Communications	7,750	7,760	7,770	7,780
Materials and Supplies	3,000	3,000	3,000	3,000
Total Expenses	56,490	57,310	58,170	59,040
Total Net Operating Cost	(56,490)	(57,310)	(58,170)	(59,040)

PARKS AND RECREATION

The Parks and Recreation Department promotes personal health, increased quality of life and assists in a sense of community pride and ownership. The Department operates the Arena and Aquatics Centre utilized by the various user groups for hockey, figure skating, and swim club. These facilities are used for public skate, swimming lessons and other programs which have been developed to encourage personal health and fitness and provide fun activities for people of all ages.

This Department maintains the Parks, Sportsgrounds, Walking Trail, Town owned Cemeteries and the green spaces within the Town.

The Recreation Department is also responsible for the Curling Rink and Bowling Alley facilities. By way of agreements, these facilities are operated by local sports associations.

Annual funding provided by the County of Barrhead assists with the operational costs of the Arena, Aquatics Centre, Curling Rink and the Youth Summer Programs.

Budget Details – Cemetery

	2026	2027	2028	2029
Revenues				
Sale of Goods and Services	17,150	17,150	17,150	17,150
Reimbursements	5,500	5,500	5,500	5,500
Total Revenues	22,650	22,650	22,650	22,650
Expenses				
Salaries, Benefits, Employer Costs	26,430	26,860	27,300	27,720
Insurance	700	740	780	820
Maintenance	20,000	6,000	20,000	6,000
Materials and Supplies	4,500	4,500	4,500	4,500
Additions to Operating Reserves	2,500	2,500	2,500	2,500
Total Expenses	54,130	40,600	55,080	41,540
Total Net Operating Cost	(31,480)	(17,950)	(32,430)	(18,890)

Notes to Budget Details – Cemetery

- Concrete Runners – \$14,000, every two years under Maintenance

Budget Details - Recreation Administration

	2026	2027	2028	2029
Revenues				
Sale of Goods and Services	31,500	32,100	32,700	33,300
Rentals	6,500	6,500	6,500	6,500
County of Barrhead Contribution	25,000	25,000	25,000	25,000
Federal Grants	2,880	2,880	2,880	2,880
Total Revenues	65,880	66,480	67,080	67,680
Expenses				
Salaries, Benefits, Employer Costs	369,080	373,170	377,320	381,570
Training, Travel and Communications	10,250	10,390	10,530	10,690
Professional and Contracted Services	34,100	35,500	37,500	39,500
Insurance	3,070	3,220	3,380	3,550
Equipment Maintenance	3,960	4,100	4,200	4,300
Materials and Supplies	47,000	48,250	49,200	50,150
Total Expenses	467,460	474,630	482,130	489,760
Total Net Operating Cost	(401,580)	(408,150)	(415,050)	(422,080)

Notes to Budget Details – Recreation Administration

- County of Barrhead contribution towards Summer Youth Program - \$25,000.
- Federal Grant refers to Canada Day Grant.

Budget Details – Arena

	2026	2027	2028	2029
Revenues				
Sale of Goods and Services	500	500	500	500
Rentals	235,130	240,630	246,130	89,630
County of Barrhead Contribution	165,000	166,000	167,000	168,000
Total Revenues	400,630	407,130	413,630	258,130
Expenses				
Salaries, Benefits, Employer Costs	408,810	416,150	423,640	431,230
Training, Travel and Communications	12,400	12,660	12,910	13,170
Professional and Contracted Services	450	450	450	450
Insurance	40,000	42,000	44,100	46,310
Building and Equipment Maintenance	78,120	80,200	82,200	84,200
Materials and Supplies	39,700	42,940	41,400	44,680
Utilities	138,400	142,560	146,830	151,240
Contribution to Capital	50,000	50,000	50,000	50,000
Total Expenses	767,880	786,960	801,530	821,280
Total Net Operating Cost	(367,250)	(379,830)	(387,900)	(563,150)

Notes to Budget Details – Arena

- County of Barrhead contribution toward Arena Operations - \$165,000.
- Contribution to capital is for current and future capital reserves and projects.

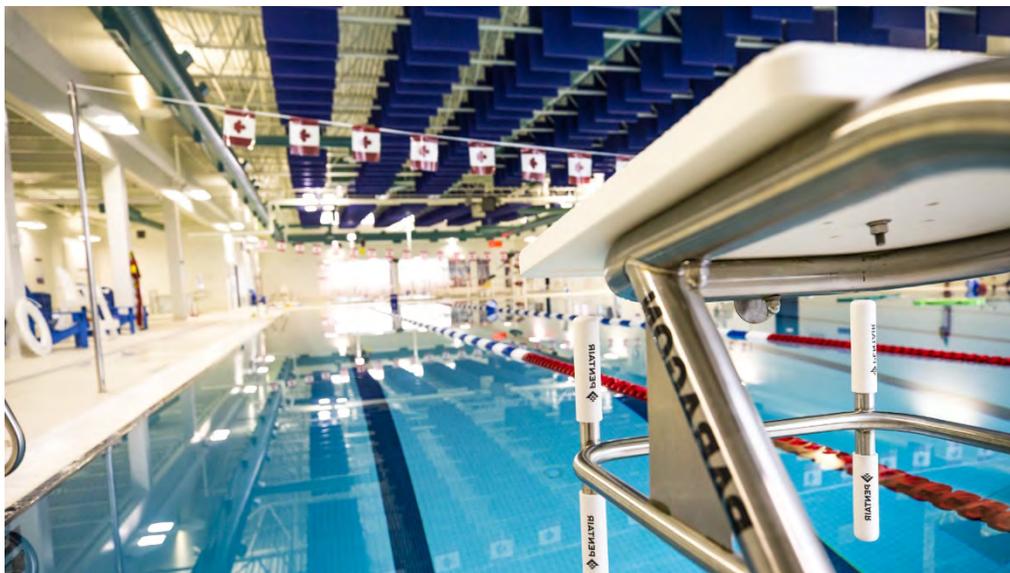


Budget Details - Aquatic Centre

	2026	2027	2028	2029
Revenues				
Sale of Goods and Services	327,350	333,550	339,750	345,950
Rentals	7,000	7,500	8,000	8,500
County of Barrhead Contribution	165,000	166,000	167,000	168,000
Revenues from Operating Reserves	1,250	0	0	0
Total Revenues	500,600	507,050	514,750	522,450
Expenses				
Salaries, Benefits, Employer Costs	836,880	843,920	851,140	858,480
Training, Travel and Communications	20,600	21,170	21,740	22,310
Professional and Contracted Services	22,050	23,000	24,000	25,000
Insurance	47,500	49,880	52,370	54,990
Building and Equipment Maintenance	45,000	46,000	47,000	48,000
Materials, Supplies, Chemicals	105,750	109,000	114,400	111,960
Utilities	301,500	310,550	319,870	329,470
Debenture, Bank Charges	294,770	294,820	294,870	294,940
Contribution to Capital	50,000	50,000	50,000	50,000
Total Expenses	1,724,050	1,748,340	1,775,390	1,795,150
Total Net Operating Cost	(1,223,450)	(1,241,290)	(1,260,640)	(1,272,700)

Notes to Budget Details – Aquatics Centre

- County of Barrhead contribution toward Aquatic Centre Operations - \$165,000.
- Contribution to capital is for current and future capital reserves and projects.



Budget Details – Parks

	2026	2027	2028	2029
Revenues				
Rentals, Reimbursements	11,900	16,600	17,100	17,600
County of Barrhead Contribution	2,500	2,500	2,500	2,500
Provincial Grants	152,920	152,920	152,920	152,920
Total Revenues	167,320	172,020	172,520	173,020
Expenses				
Salaries, Benefits, Employer Costs	198,420	201,040	203,740	206,420
Training, Travel and Communications	6,000	6,230	6,460	6,690
Professional and Contracted Services	19,500	20,000	20,500	21,000
Insurance	11,500	12,080	12,680	13,310
Building, Vehicle and Equipment Maintenance	83,700	96,500	79,000	99,200
Materials and Supplies	23,000	25,700	24,440	25,210
Utilities	26,500	27,300	28,120	28,960
Total Expenses	368,620	388,850	374,940	400,790
 Total Net Operating Cost	 (201,300)	 (216,830)	 (202,420)	 (227,770)

Notes to Budget Details – Parks

- Tree Pruning by Arborist every two years.
- County of Barrhead contribution toward Weed Control Program



Budget Details – Sportsground

	2026	2027	2028	2029
Expenses				
Salaries, Benefits, Employer Costs	42,430	43,040	43,680	44,350
Training, Travel and Communications	100	100	100	100
Professional and Contracted Services	3,200	3,200	3,200	3,200
Insurance	9,000	9,450	9,920	10,420
Building, Vehicle and Equipment Maintenance	8,000	8,700	9,400	10,100
Materials, Supplies, Chemicals	2,100	2,200	2,300	2,400
Utilities	3,670	3,780	3,900	4,020
Total Expenses	68,500	70,470	72,500	74,590
 Total Net Operating Cost	 (68,500)	 (70,470)	 (72,500)	 (74,590)

Budget Details - Rotary Park

	2026	2027	2028	2029
Revenues				
Campsite Rentals	17,500	18,000	18,500	19,000
Total Revenues	17,500	18,000	18,500	19,000
Expenses				
Professional and Contracted Services	5,800	6,000	6,200	6,400
Materials, Supplies, Chemicals	1,000	1,100	1,200	1,300
Utilities	4,200	4,330	4,460	4,590
Total Expenses	11,000	11,430	11,860	12,290
 Total Net Operating Cost	 6,500	 6,570	 6,640	 6,710



Budget Details - Bowling Alley

	2026	2027	2028	2029
Revenues				
Insurance Reimbursements	4,400	4,620	4,850	5,090
Total Revenues	4,400	4,620	4,850	5,090
Expenses				
Asset Retirement Accretion Expense	920	950	970	990
Insurance	4,400	4,620	4,850	5,090
Building Maintenance	2,000	2,100	2,200	2,300
Utilities	1,100	1,130	1,160	1,190
Total Expenses	8,420	8,800	9,180	9,570
Total Net Operating Cost	(4,020)	(4,180)	(4,330)	(4,480)

Budget Details - Curling Rink

	2026	2027	2028	2029
Revenues				
Rentals	750	750	750	750
County of Barrhead Contribution	16,000	16,500	17,000	17,500
Total Revenues	16,750	17,250	17,750	18,250
Expenses				
Asset Retirement Accretion Expense	3,330	3,420	3,500	3,590
Salaries, Benefits, Employer Costs	4,830	4,920	4,990	5,130
Communications	10	10	10	10
Insurance	9,060	9,510	9,990	10,490
Building and Equipment Maintenance	5,000	5,100	5,200	5,300
Materials and Supplies	1,000	1,000	1,000	1,000
Utilities	6,500	6,690	6,890	7,100
Total Expenses	29,730	30,650	31,580	32,620
Total Net Operating Cost	(12,980)	(13,400)	(13,830)	(14,370)

Notes to Budget Details – Curling Rink

- County of Barrhead contribution toward Curling Rink Operations \$16,000.

Budget Details - Walking Trail

	2026	2027	2028	2029
Expenses				
Salaries, Benefits, Employer Costs	4,780	4,870	4,940	5,040
Communications	20	20	20	20
Maintenance	39,000	39,000	39,000	39,000
Total Expenses	43,800	43,890	43,960	44,060
 Total Net Operating Cost	 (43,800)	 (43,890)	 (43,960)	 (44,060)



Budget Details – Museum

	2026	2027	2028	2029
Expenses				
Utilities	250	260	270	280
Total Expenses	250	260	270	280
 Total Net Operating Cost	 (250)	 (260)	 (270)	 (280)

Budget Details – Tourism

	2026	2027	2028	2029
Revenues				
General Revenue	500	0	0	0
Total Revenues	500	0	0	0
Expenses				
Salaries, Benefits, Employer Costs	40,960	41,670	42,310	43,020
Promotional Materials, Advertising	80,570	81,960	83,410	84,870
General Maintenance	11,500	11,500	11,500	11,500
Materials and Supplies	21,000	21,750	22,250	22,750
Grants to Organizations	22,310	23,000	23,500	24,000
Total Expenses	176,340	179,880	182,970	186,140
Total Net Operating Cost	(175,840)	(179,880)	(182,970)	(186,140)

Notes to Budget Details – Tourism

- Advertising includes Better In Barrhead Advertising.

TWINNING

Barrhead is currently twinned with Tokoro, Kitami City Japan, Drouin Australia and Chapala Jalisco Mexico. Operational costs of Twinning are split equally between the Town of Barrhead and the County of Barrhead, with the Town being the Unit of Authority.

The Barrhead and District Twinning Committee arranges homestays, plans events and welcomes delegations from Tokoro, Kitami City, Japan with the continued friendship between our countries. A commemorative park has been developed at the south entrance to the Town of Barrhead.

Budget Details – Twinning

	2026	2027	2028	2029
Revenues				
County of Barrhead Contribution	4,050	5,560	3,670	3,680
Total Revenues	4,050	5,560	3,670	3,680
Expenses				
Training, Travel and Communications	1,800	5,600	1,800	1,800
Materials and Supplies	5,800	5,020	5,040	5,060
Mileage/Rentals	500	500	500	500
Total Expenses	8,100	11,120	7,340	7,360
Town of Barrhead Contribution	(4,050)	(5,560)	(3,670)	(3,680)

Notes to Budget Details – Twinning

- Net cost is split 50%/50% between the Town and County of Barrhead.

LIBRARY

The Town of Barrhead contributes funding to the Barrhead Public Library and the Yellowhead Regional Library annually, on a per capita basis.



Budget Details – Library

	2026	2027	2028	2029
Expenses				
Contribution to Library	153,730	158,130	162,660	167,330
Total Expenses	153,730	158,130	162,660	167,330
Total Net Operating Cost	(153,730)	(158,130)	(162,660)	(167,330)

Notes to Budget Details – Library

- In 2026, the Town contribution to the Barrhead Public Library is \$29.00 per capita, plus utility assistance of approx. \$7,500, for a total of \$132,780.
- Contribution to Yellowhead Regional Library is \$4.85 per capita, for a total of \$20,950. Slight increases have been estimated for the future three years.

OTHER

Budget Details – Contingency

Contingency and Underlevies are budgets in a ‘General’ Category.

	2026	2027	2028	2029
Revenues				
Revenues from Operating Reserves	21,050	21,050	21,050	21,050
Underlevies	500	500	500	500
Total Revenues	21,550	21,550	21,550	21,550
Expenses				
Underlevies	500	500	500	500
Contribution to Capital	25,000	0	0	0
Total Expenses	25,500	500	500	500
Total Net Operating Cost	(3,950)	21,050	21,050	21,050

Notes to Budget Details – Other

- Revenues from Operating Reserves are to offset the reduction of the Grant In Lieu portion of the property taxes paid by the Provincial Government.
- Contribution to capital is for current and future capital reserves and projects.

SUMMARY TOTALS

The following reports summarize the 2026 operating budget, plus the 3-year operating plans for 2027 to 2029.

The Net Operating Costs – By Department are the total expenses less total revenues from all sources, with the net amount showing as a surplus or deficit in that department. In 2026 the Total Operating Budget was adopted with a surplus of \$16,350.00.

The net surpluses/deficits shown in the future 3 years, for 2027 to 2029, are “preliminary surpluses/deficits” at this time. A few of the impacts are related to estimated inflationary adjustments in expenses, as well as the additional expense related to the Town contributing towards policing costs.

Preliminary surpluses/deficits would be adjusted during the annual review of all budget line items, incorporating property assessment changes for new construction or market value adjustments, establishing levels of service, service fee rates and charges, funding required from Town reserves, grant funding sources and the municipal property tax rates.

After the budgetary reviews are completed, and prior to approval and adoption by Council, the future “current” years’ budget is balanced and would not be in a deficit position.

Net Operating Costs - By Department

Department	2026	2027	2028	2029
Mayor & Council	-343,140	-351,360	-359,310	-367,500
Property Taxes	8,185,860	8,185,860	8,185,860	8,185,860
Requisitions	-1,798,660	-1,798,660	-1,798,660	-1,798,660
Aquatic Centre Debenture	-290,570	-290,570	-290,570	-290,570
Franchise Fees	1,230,480	1,231,000	1,232,000	1,233,000
Penalties & Costs On Taxes	55,000	56,000	57,000	58,000
Return on Investments	150,000	150,000	150,000	150,000
Administration, Computer & Human Resources	-1,337,750	-1,277,880	-1,306,390	-1,368,520
Policing /RCMP	-251,180	-251,210	-251,240	-251,270
Emergency Response Centre	-28,450	-29,320	-30,250	-31,200
Town Fire Costs	-419,260	-418,810	-440,840	-440,870
Bylaw Enforcement	-190,280	-138,280	-141,290	-144,370
Disaster Services, Safety, Public Health	-87,910	-81,820	-83,230	-84,700
Common Services & Roads	-1,786,660	-1,811,570	-1,848,520	-1,883,440
Airport	-20,320	-20,440	-24,520	-20,490
Storm Sewer	-34,590	-35,030	-35,480	-35,930
Water & Barrhead Regional Water Comm.	0	0	0	0
Sanitary Sewer	0	0	0	0
Trade Waste	0	0	0	0
Landfill	0	0	0	0
New Landfill	-14,020	-14,480	-14,950	-15,440
Recycle	0	0	0	0
Family & Community Support Services	-77,150	-77,150	-77,150	-77,150
Planning & Development	-302,430	-318,390	-324,570	-330,270
Economic Development	-56,490	-57,310	-58,170	-59,040
Communications	-171,020	-170,570	-174,480	-178,430
Cemetery	-31,480	-17,950	-32,430	-18,890
Recreation Administration	-401,580	-408,150	-415,050	-422,080
Arena	-367,250	-379,830	-387,900	-563,150
Aquatic Centre	-932,880	-950,720	-970,070	-982,130
Parks	-201,300	-216,830	-202,420	-227,770
Sportsground	-68,500	-70,470	-72,500	-74,590
Rotary Park	6,500	6,570	6,640	6,710
Bowling Alley	-4,020	-4,180	-4,330	-4,480
Curling Rink	-12,980	-13,400	-13,830	-14,370
Walking Trail	-43,800	-43,890	-43,960	-44,060
Museum	-250	-260	-270	-280
Tourism	-175,840	-179,880	-182,970	-186,140
Twinning	-4,050	-5,560	-3,670	-3,680
Library	-153,730	-158,130	-162,660	-167,330
Contingency & Underlevies	<u>-3,950</u>	<u>21,050</u>	<u>21,050</u>	<u>21,050</u>
Total Net Operating Cost Surplus/ (Deficit)	16,350	58,380	-99,130	-432,180

The Operating Costs – By Category shows the approved and adopted 2026 Total Operating Budget and the 2027 to 2029 Operating Budget Plan with the details sorted by category such as Property Taxes, Sales of Goods and Services, Salaries, Benefits, Employer Costs, Insurance, Utilities, etc.

Operating Costs By Category

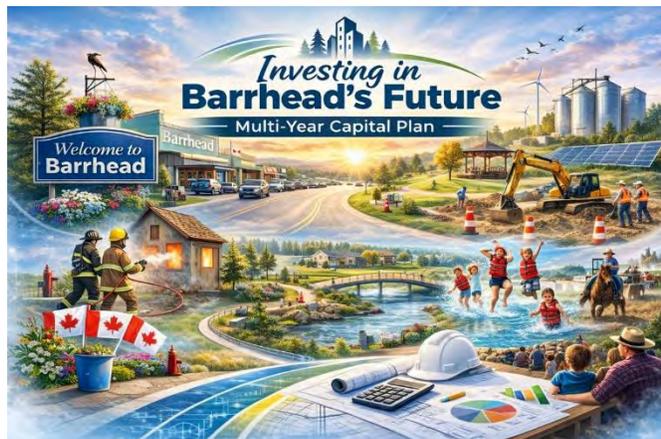
	2026	2027	2028	2029
Revenues				
Property Taxes	8,185,860	8,185,860	8,185,860	8,185,860
Sale of Goods and Services	4,954,720	5,001,010	5,048,870	5,100,440
Franchise Fees, Rentals, Licenses, Permits	2,126,410	2,154,000	2,179,720	2,044,930
Receivable from Local Government	1,556,960	1,553,510	1,596,360	1,596,510
Federal Grants	2,880	2,880	2,880	2,880
Provincial Grants	637,920	635,460	635,460	635,460
Revenues from Operating Reserves	49,800	26,050	26,050	26,050
Underlevies	500	500	500	500
Total Revenues	17,515,050	17,559,270	17,675,700	17,592,630
Expenses				
Asset Retirement Accretion Expense	19,550	20,160	20,760	21,400
Salaries and Benefits	5,823,100	5,916,470	6,013,360	6,112,160
Council Fees and Per diems	241,810	246,640	251,570	276,600
Fire Fees and Guardians	249,250	253,510	257,860	262,300
Training, Travel and Communications	446,390	439,170	468,610	455,480
Professional and Contracted Services	2,678,330	2,658,070	2,701,860	2,722,800
Insurance	358,580	376,550	395,370	415,160
Building, Vehicle and Equipment Maintenance	1,189,240	1,178,110	1,192,110	1,216,410
Materials, Supplies, Chemicals	1,033,220	1,071,020	1,103,890	1,151,230
Utilities	1,263,920	1,301,790	1,340,840	1,381,080
Rentals	6,500	6,500	6,500	6,500
Contribution to Regional Fire, Airport, FCSS, Library	1,078,230	1,082,300	1,112,940	1,113,610
Grants to Organizations	23,310	24,000	24,500	25,000
Debenture Payments, Bank Charges	299,570	299,840	300,110	300,400
Requisitions	1,798,660	1,798,660	1,798,660	1,798,660
Write-Offs	1,100	1,100	1,100	1,100
Landfill Closure/Post Close	0	0	0	0
Underlevies - Expenses	500	500	500	500
Additions to Operating Reserves	7,650	7,650	7,650	7,650
Contribution to Capital	979,790	818,850	776,640	756,770
Total Expenses	17,498,700	17,500,890	17,774,830	18,024,810
Net Total	16,350	58,380	-99,130	-432,180

MULTI-YEAR CAPITAL PLAN

The Multi-Year Capital Plan provides an overview of the long-range plans of the various proposed capital projects to be undertaken by the Town. The Town is responsible for significant infrastructure related to the water, sanitary sewer and storm sewer transmission and distribution systems throughout the Town.

The Town maintains the main sewer lift station, two smaller lift stations, the wastewater treatment lagoons, water pressure reducing stations and the water reservoir storage system in the industrial park.

Within the Town we have a number of recreation facilities such as the Arena, Aquatics Centre, Splash Park, All Wheels Park and Bike Skills area, playgrounds, parks and sportsgrounds.



Between the facilities, equipment and infrastructure that the Town takes care of, many of these projects require a significant capital investment as most are very expensive to maintain, upgrade or eventually replace.

The multi-year capital plan is reviewed every year by Council to determine the projects to be undertaken, and the funding required to complete them, whether from capital reserves, provincial, federal or other grant sources, municipal taxes or partnerships with other entities. Projects shift from year to year based on the need or situation.

In the following pages, the budgets for the proposed capital projects up to 2035 have been identified.

MULTI-YEAR CAPITAL PLAN - 2026 Budget and 2027 to 2035 Plan

Capital Expenses	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
12 Administration										
1201-Admin - 0001 - Council, Committee, Admin. - Computer Equip.	83,000	30,000	30,000	80,000	40,000	40,000	40,000	40,000	40,000	40,000
1201-Admin - 0003 - New Financial System	95,000									
1201-Admin - 9998 - Add to Reserve	20,000									
Total: 12 Administration	198,000	30,000	30,000	80,000	40,000	40,000	40,000	40,000	40,000	40,000
23 Fire & ERC										
2301-Fire - 0001 - 2019 Dodge - Command 1 Truck (2028)			150,000							
2301-Fire - 0002 - 2023 Command 2 Truck (2034)									130,000	
2301-Fire - 0004 - 2021 Fort Garry Fire Engine - Eng. 37 (2040)										800,000
2301-Fire - 0005 - 2011 Freightliner - Rescue 8 (2035)										900,000
2301-Fire - 0006 - 2008 Freightliner Fire Truck-Tender 34						350,000				
2301-Fire - 0008 - 2020 RAT 1 (2030)					250,000					
2301-Fire - 0009 - 2012 Polaris Side By Side - Wildland 1 (2030)					40,000					
2301-Fire - 0010 - 2007 Pierce Platform - Tower 6 (2032)							1,500,000			
2301-Fire - 0011 - AFRACS Radios	16,000									
2303-ERC - 0002 - ERC - Training Facility	11,900									
2303-ERC - 0006 - ERC - Roofing					80,000					
2303-ERC - 0007 - ERC - Boilers	20,000									
Total: 23 Fire & ERC	47,900		150,000		370,000	350,000	1,500,000		130,000	1,700,000
26 Enforcement Services										
2601-Bylaw - 0002 - New Vehicle		65,000								
2601-Bylaw - 9998 - Add to Reserve	55,000									
Total: 26 Enforcement Services	55,000	65,000								
31 Public Works										
3101-Common - 0001 - Asphalt Recycler		165,000								

MULTI-YEAR CAPITAL PLAN - 2026 Budget and 2027 to 2035 Plan

Capital Expenses	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
3101-Common - 0003 - Snowblower Unit			150,000							
3101-Common - 0004 - Cold Storage - Bldg. Addition		20,000								
3101-Common - 0006 - Backhoe							160,000			
3101-Common - 0007 - Loader	375,000									
3101-Common - 0008 - Grader (2036)										450,000
3101-Common - 0009 - Sweeper (2035)										350,000
3101-Common - 0010 - Tandem Gravel Truck		229,000								
3101-Common - 0011 - One Ton Truck	65,000									
3101-Common - 0012 - Half Ton Truck			68,000		68,000		68,000		68,000	
3101-Common - 0013 - Overhead Crane									100,000	
3101-Common - 0016 - Skid Steer		54,000								
3101-Common - 0020 - Welder/Trailer									17,000	
3101-Common - 0023 - Tractor				78,000						
3101-Common - 0024 - Generator (2035)										68,000
3101-Common - 0026 - Air Compressor				19,000						
3101-Common - 0027 - Articulated Manlift				102,000						
3101-Common - 0028 - Forklift					42,000					
3101-Common - 0032 - Shop Upstairs Upgrade (completion of training rm & conference rm)	30,000									
3101-Common - 0033 - Snow Wing for Loader			41,000							
3101-Common - 9996 - Add to Reserve		60,000	60,000	60,000	65,000	65,000	65,000	65,000	65,000	65,000
3101-Common - 9997 - Add Int. to Reserve		8,500	9,000	9,000	9,000	9,000	9,200	9,200	9,200	9,200
3201-Roads - 0001 - Parking (Downtown)		42,000								
3201-Roads - 0002 - Sidewalk (New)	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
3201-Roads - 0004 - 61 Avenue - 43 - 47 Street (Near New RCMP Station)					800,000					
3201-Roads - 0005 - Mehden Road Engineering (Base Work in 2027)	30,000	375,000								
3201-Roads - 0007 - Town Commerical Land Development (Debenture)		2,500,000								

MULTI-YEAR CAPITAL PLAN - 2026 Budget and 2027 to 2035 Plan

Capital Expenses	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
3201-Roads - 0008 - 57 Avenue, 48 Street - 46 Street			650,000							
3201-Roads - 0015 - 51 Ave, 48 Street to Hwy 33							648,000			
3201-Roads - 0019 - 53 Street, 51 Ave - 52 Ave (2040)										432,000
3201-Roads - 0020 - 47 Street, 51 Avenue - 53 Avenue (2035)										864,000
3201-Roads - 0021 - 48 Street, 51 Avenue - 53 Avenue (2037)										864,000
3201-Roads - 0023 - 43 Street, 51 Avenue - 61 Avenue (2042)										1,500,000
3201-Roads - 0027 - Beaver Brook 50 Ave/West Boundary Access				45,000						
3201-Roads - 0030 - 50 Avenue, 58 to 60 Street Overlay	530,000									
3201-Roads - 0031 - West Boundary Road Excavation	20,000									
3201-Roads - 0032 - Concrete Crushing/Stock Piles	65,000	65,000								
3201-Roads - 9998 - Add to Reserves		70,000	70,000	70,000	80,000	80,000	80,000	80,000	80,000	80,000
3201-Roads - 9999 - Add Int. to Reserves	3,200									
3701-Storm - 0002 - 61 Avenue - 43 Street (Near New RCMP Station)					200,000					
3701-Storm - 0007 - 51 Avenue, 48 Street - Hwy 33							189,000			
3701-Storm - 0008 - 47 Street, 51 Avenue to 53 Avenue (2035)										252,000
3701-Storm - 0009 - 53 Street, 51 Avenue to 52 Avenue (2040)										126,000
3701-Storm - 0010 - 48 Street, 51 Avenue to 53 Avenue (2037)										252,000
3701-Storm - 0012 - 43 Street, 51 Avenue to 61 Avenue (2042)										150,000
Total: 31 Public Works	1,158,200	3,628,500	1,088,000	423,000	1,304,000	194,000	1,259,200	194,200	379,200	5,502,200
3301 Airport										
3301-Airport - 0001 - Capital Project Town Portion								175,000		
3301-Airport - 9998 - Add to Reserves		6,000		6,000		6,000		6,000		
Total: 3301 Airport		6,000		6,000		6,000		181,000		
41 Water										
4101-Water - 0004 - Reservoir Ind. Pk. Eng, pump sys. - Repairs		100,000								

MULTI-YEAR CAPITAL PLAN - 2026 Budget and 2027 to 2035 Plan

Capital Expenses	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
4101-Water - 0006 - 61 Avenue - 43 Street (Near New RCMP Station)					150,000					
4101-Water - 0009 - 51 Avenue, 48 Street to Highway 33							270,000			
4101-Water - 0010 - 47 Street, 51 Avenue to 53 Avenue (2035)										360,000
4101-Water - 0011 - 53 Street, 51 Avenue to 52 Avenue (2040)										180,000
4101-Water - 0012 - 57 Avenue, 46 Street to 48 Street			135,000							
4101-Water - 0013 - 48 Street, 51 Avenue to 53 Avenue (2037)										360,000
4101-Water - 0015 - 43 Street, 51 Avenue to 61 Avenue (2042)										150,000
4101-Water - 0017 - Pressure Reducing Station 1 Roof		20,000								
4101-Water - 0018 - Pressure Reducing Station 2 Roof		20,000								
4101-Water - 0019 - Pressure Reducing Station 1 Pipe Replacement		100,000								
4101-Water - 0021 - Water Meter Replacements						500,000	500,000	500,000		
4101-Water - 0023 - Hydrovac Trailer			180,000							
4101-Water - 0025 - Leak Detection Equipment					40,000					
4101-Water - 0026 - Culvert Replacement on Water Plant Service Road	500,000									
4101-Water - 9998 - Add to Reserves	268,440	245,890	215,280	205,400	230,000	233,000	235,000	240,000	245,000	250,000
4101-Water - 9999 - Add Int. to Reserves	10,500	9,000	9,000	9,000	9,000	9,000	8,500	8,500	8,500	8,500
Total: 4101 Water	778,940	494,890	539,280	214,400	429,000	742,000	1,013,500	748,500	253,500	1,308,500
4102 Barrhead Regional Water Commission										
4102-BRWC - 9998 - Add to Reserves	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Total: 4102 Barrhead Regional Water Commission	3,000	3,000	3,000	3,000						
4201 Sewer										
4201-Sewer - 0002 - Fencing Lagoon Area (over 6 years, 2025 includes survey)	35,000									
4201-Sewer - 0004 - RV Dumping Station		100,000								
4201-Sewer - 0005 - 61 Avenue - 43 Street (Near New RCMP Station)					100,000					
4201-Sewer - 0010 - WasteWater Plant (Lagoon) Upgrades	1,100,000									

MULTI-YEAR CAPITAL PLAN - 2026 Budget and 2027 to 2035 Plan

Capital Expenses	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
4201-Sewer - 0011 - Desludge Cell # 1 (2027) - Every 7 Years		150,000						150,000		
4201-Sewer - 0012 - Desludge Cell #3		550,000						550,000		
4201-Sewer - 0016 - 51 Avenue, 48 Street to Highway 33							243,000			
4201-Sewer - 0017 - 47 Street, 51 Avenue to 53 Avenue (2035)										324,000
4201-Sewer - 0018 - 53 Street, 51 Avenue to 52 Avenue (2040)										162,000
4201-Sewer - 0020 - 48 Street, 51 Avenue to 52 Avenue (2037)										324,000
4201-Sewer - 0022 - 43 Street, 51 Avenue to 61 Avenue (2042)										100,000
4201-Sewer - 0026 - Main Lift Station Grinder		200,000								
4201-Sewer - 0029 - Desludging Report					18,000					
4201-Sewer - 9998 - Add to Reserve	385,240	383,440	373,090	362,420	410,000	415,000	420,000	425,000	430,000	435,000
4201-Sewer - 9999 - Add Int. to Reserves	11,500	11,000	11,000	11,000	11,000	10,000	10,000	10,000	10,000	10,000
Total: 4201 Sewer	1,531,740	1,394,440	384,090	373,420	539,000	425,000	673,000	1,135,000	440,000	1,355,000
4301 Trade Waste										
4301-Tradewaste - 0001 - Replace Truck Chassis/Heil Compac (2030) Automated					450,000					
4301-Tradewaste - 0003 - Truck Chassis/Heil Compac - With Curotto Can		425,000								
4301-Tradewaste - 0004 - Curotto Can	75,000									
4301-Tradewaste - 9998 - Add to Reserves	75,000	75,000	75,000	75,000	75,000	100,000	100,000	100,000	100,000	100,000
4301-Tradewaste - 9999 - Add Int. to Reserves		3,800	3,850	3,850	4,000	4,000	4,200	4,200	4,200	4,200
Total: 4301 Trade Waste	150,000	503,800	78,850	78,850	529,000	104,000	104,200	104,200	104,200	104,200
4302 Landfill										
4302-Landfill - 0003 - Compactor 816F2						425,000				
4302-Landfill - 0004 - New Loader							750,000			
4302-Landfill - 0005 - Equipment Storage/Recycle Building (2035)										500,000
4302-Landfill - 0006 - Recycle Oil Shed (2035)										20,000
4302-Landfill - 0007 - Recycle Paint Shed (2035)										5,000

MULTI-YEAR CAPITAL PLAN - 2026 Budget and 2027 to 2035 Plan

Capital Expenses	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
4302-Landfill - 0008 - Chemical Shed (2035)										40,000
4302-Landfill - 0009 - Operator Building (2035)										80,000
4302-Landfill - 0015 - Scale		150,000								
4302-Landfill - 9998 - Add to Reserves	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050	5,050
Total: 4302 Landfill	5,050	155,050	5,050	5,050	5,050	430,050	5,050	755,050	5,050	650,050
4303 Recycle										
4303-Recycle - 0001 - Compactor			90,000							
4303-Recycle - 0002 - Shredder (2035)										15,000
4303-Recycle - 0003 - Baler (2035)										25,000
4303-Recycle - 9998 - Add to Reserve	8,060	6,470	5,220	5,900	6,000	6,000	6,500	7,000	7,500	8,000
Total: 4303 Recycle	8,060	6,470	95,220	5,900	6,000	6,000	6,500	7,000	7,500	48,000
72 Recreation										
5601-Cemetery - 0001 - Columbarium		50,000								
5601-Cemetery - 0003 - Scatter Garden and Urn Plots		10,000								
7201-Recreation - 0006 - Chairs (120) and Tables (12)	6,500									
7202-Arena - 0004 - Dehumidifier		370,000								
7202-Arena - 0006 - Low E-ceiling Insulation		80,000								
7202-Arena - 0009 - Rubber Floor Dress/Hallway				120,000						
7202-Arena - 0011 - Rink Boards - Zamboni Gate Area		36,000		200,000						
7202-Arena - 0015 - Ice Edger		10,000								
7202-Arena - 0019 - Player Bench Flooring				80,000						
7202-Arena - 0025 - Outdoor Rink Cover					5,000,000					
7202-Arena - 0031 - Water Recirculation	15,000									
7202-Arena - 0032 - Fitness Equipment on Walking Track		15,000								
7202-Arena - 9998 - Add to Reserves	50,000	50,000	55,000	55,000	55,000	55,000	56,000	56,000	56,500	56,500

MULTI-YEAR CAPITAL PLAN - 2026 Budget and 2027 to 2035 Plan

Capital Expenses	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
7202-Arena Building - 9997 - Add Int. to Reserves	1,200	1,000	1,000	1,200	1,300	1,300	1,300	1,400	1,500	1,500
7202-Arena Zamboni - 9999 - Add Int. To Reserves		1,600	1,650	1,650	1,650	1,700	1,700	1,700	1,750	
7203-Pool - 0002 - Aquatic Stairs		9,000								
7203-Pool - 0010 - Drain Covers (every 10 years)		13,000								
7203-Pool - 0012 - Sound System		35,000								
7203-Pool - 0023 - Water Features		15,000								
7203-Pool - 0028 - Hand Dryer Upgrades		8,000								
7203-Pool - 0030 - Tiling Hallway			10,000							
7203-Pool - 0032 - Backup Generator		250,000								
7203-Pool - 0033 - Acid Rite System	49,000									
7203-Pool - 9998 - Add to Reserve	50,000	50,000	55,000	55,000	55,000	55,000	56,000	56,000	56,500	56,500
7203-Pool - 9999 - Add Interest to Reserve	5,000	5,000	5,000	5,000	5,000	5,000	4,000	4,000	4,000	4,000
7204-Parks - 0002 - 1 New 1/2 Ton		68,000		68,000		68,000		68,000		68,000
7204-Parks - 0006 - John Deere 997 Zero Turn (4 Mowers, Rotate Replacements)		33,000		100,000		35,000		36,000		37,000
7204-Parks - 0009 - 2013 Gator Trade In		70,000								
7204-Parks - 0013 - Skid Steere				54,000						
7204-Parks - 0030 - Beaver Brook Park Pit Toilet			45,000							
7204-Parks - 0031 - General Upgrades (playground perimeters, etc)	25,000	25,000	25,000	25,000	25,000	25,000	25,000			
7204-Parks - 0034 - Splash Park Accessibility Upgrades	166,900									
7204-Parks - 0035 - Splash Park Washroom Upgrades (Accessibility Doors)	15,000									
7204-Parks - 9998 - Add to Reserve		33,000	33,000	33,000	33,000	33,000	35,000	35,000	36,000	36,000
7204-Parks - 9999 - Add Int. to Reserve	4,000	4,000	4,000	4,000	4,000	3,000	3,000	3,000	3,000	3,000
7205-Sportsground - 0007 - Ball Field Float			6,000							
7205-Sportsground - 0012 - Tennis Court Upgrades/Pickleball	96,800									
7205-Sportsground - 9998 - Add to Reserve		30,000	30,000	30,000	30,000	30,000	30,000	30,000	31,000	31,000
7205-Sportsground - 9999 - Add Int. to Reserve	2,100	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000

MULTI-YEAR CAPITAL PLAN - 2026 Budget and 2027 to 2035 Plan

Capital Expenses	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
7206-Rotary Park - 0002 - Chain Link Fence		25,000								
7207-Bowling Alley - 9998 - Add to Reserve		25,000	25,000	25,000	30,000	30,000	30,000	30,000	31,000	31,000
7209-Curling Rink - 0004 - Unit Heaters			30,000							
7209-Curling Rink - 9998 - Add to Reserve		25,000	25,000	25,000	30,000	30,000	30,000	30,000	30,000	30,000
7210-Walking Trail - 0001 - Solar Pathway Lights		30,000	30,000							
7210-Walking Trail - 9998 - Add to Reserve		8,300	8,300	8,300	8,400	8,400	8,400	8,500	8,500	8,500
Total: 7201 Recreation	486,500	1,386,900	390,950	892,150	5,280,350	382,400	282,400	361,600	261,750	365,000
7401 Tourism										
7401-Tourism - 0001 - Downtown Revitalization	80,000									
Total: 7401 Tourism	80,000									
9701 Other										
9701-General - 9990 - Transfer to Other Function	311,800									
9701-General - 9998 - Add to Reserves	25,000	80,000	80,000	90,000	90,000	90,000	100,000	100,000	100,000	100,000
9701-General - 9999 - Add Int. to Reserves	9,500	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
9702-Offsite - 9998 - Add to Reserves	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total: 9701 Other	356,300	102,000	102,000	112,000	112,000	112,000	122,000	122,000	122,000	122,000
Total Capital Expenses	4,858,690	7,776,050	2,866,440	2,193,770	8,617,400	2,794,450	5,008,850	3,651,550	1,746,200	11,197,950

BRIEFING NOTE

To: Town Council
From: Collin Steffes
Date: March 10, 2026
Re: Project List Update

1.0 **BACKGROUND:**

Administration is currently advancing a number of operational, strategic, and capital initiatives across multiple departments in 2026. These projects support Council's priorities, operational efficiency, regulatory compliance, and community service delivery.

The attached "Projects at a Glance – 2026" is meant to provide Council with a high-level overview of key initiatives being undertaken by Administration so far this year.

2.0 **ALTERNATIVES:**

Council

- may receive the project list for information; or
- provide direction regarding project prioritization.

3.0 **FINANCIAL IMPLICATIONS:**

Financial implications will vary by project and are addressed through the approved 2026 Operating and Capital Budgets where applicable.

4.0 **INTERDEPARTMENTAL IMPLICATIONS:**

Many of the projects involve collaboration across multiple departments including the CAO's office, Corporate Services, Planning & Development/Economic Development, Legislative Services, Public Works, and Parks & Recreation. Coordination ensures efficient use of resources and alignment with corporate priorities.

5.0 **SENIOR GOVERNMENT IMPLICATIONS:**

None anticipated.

6.0 POLITICAL/PUBLIC IMPLICATIONS:

Several initiatives may have direct public interest or engagement components, including strategic planning, downtown revitalization, land use planning updates, and recreation improvements. Public communication and engagement will occur as required for applicable projects.

7.0 ATTACHMENTS:

Projects at a Glance – 2026

8.0 RECOMMENDATION:

That Council receive the 2026 Project List Update for information.

(original signed by the CAO)
Collin Steffes
CAO

2026 TOB Projects

Projects at a Glance

January to December 2026



PROJECT	DESCRIPTION	START	END	Quarter One			Quarter Two			Quarter Three			Quarter Four				
				January	February	March	April	May	June	July	August	September	October	November	December		
CAO'S OFFICE (Including MUNICIPAL COORDINATOR)																	
Organizational Review	Consultant Engagement	3-18-26	6-30-26														
Strategic Plan Development (MC)	Requires Update	4-1-26	7-15-26														
Corporate Business Planning Framework	Requires Update	5-1-26	Continuing														
Community Engagement Plan	Public Engagement Services Showcase	6-1-26	9-15-26														
Fleet Review	Identify Efficiencies	Continuing	Continuing														
Council Meeting Mgmt Software (MC)	Council Agenda & Meeting Mgmt	02-01-26	10-24-2026														
Privacy Mgmt Program (MC)	Legislated Requirement	03-16-2026	11-06-26														
Policy & Procedure Review (MC)	Review & Update	06-01-26	9-30-26														
Bylaw Review (MC)	Review & Update	3-1-26	4-30-26														
Town Records Program (MC)	Rebuild & Implement new System	9-16-26	12-15-26														
Emergency Resp. Plan	Update	2-15-26	10-15-26														
CORPORATE SERVICES																	
Avanti Implementation	HR & Payroll Software	11-10-25	04-27-2026														
Catalis Implementation	Enterprise Resource Planning	03-27-2026	08-24-2026														
New Phone Install	Upgraded VPN Phone System	03-31-2025	04-28-2026														
IT Contract Services (MC)	Updated IT Contracted Services	3-18-26	Continuing														
Compensation Review	Consultant Engagement	2-1-26	5-31-26														
Work Order Software (MC)	Investigate replacement	10-1-26	12-31-26														
PLANNING & ECONOMIC DEVELOPMENT & LEGISLATIVE SERVICES																	
GIS Infrastructure Review	Capacity for Development	3-15-26	Continuing														
Catalis P&D Module	Migration Required	9-1-26	10-31-26														
Housing Strategy	Tax Incentive Bylaw etc. BB Lots	3-1-26	9-30-26														
Hotel Study	Continue Objectives	4-1-26	5-21-26														
Downtown Revitalization	Consultant/Business Engagement	10-1-26	Continuing														
Land Use Bylaw	Requires Update	4-1-26	Continuing														
MDP	Requires Update	4-1-26	Continuing														

2026 TOB Projects

Projects at a Glance

January to December 2026



PROJECT	DESCRIPTION	START	END	Quarter One			Quarter Two			Quarter Three			Quarter Four				
				January	February	March	April	May	June	July	August	September	October	November	December		
PARKS AND RECREATION																	
Acid Right System	Pool system regulator	3-1-26	3-31-26														
Cemetery Concrete Runners	East Lawn & Anglican Section	7-1-26	8-31-26														
Tennis Court Project	Upgrades/Improvements	8-1-26	9-30-26														
Spray Park Pathways	Accessibility Initiative	8-1-26	09-30-2026														
Rotary Camground Program	Camp-site Registration	3-1-26	4-15-26														
PUBLIC SERVICES																	
Water Commission Road	Culvert Failure	1-7-25	09-30-2026														
Lagoon Upgrades	Environmental Standards & Engineering		Continuing														
Recycle Management Program	Increased & Changed Services	10-1-26	Continuing														
Mehden Road Upgrade	Engineering	4-1-26	6-30-26														
Detailed Plan for Mezanine	Detailed Building Drawings &	3-31-26	9-30-26														
50th Ave 58 -60 Street Beaverbook	Overlay	4-1-26	8-30-26														
Concrete Crushing	Crusher to create material for road fill	3-31-26															
West Boundary Rd	Excavation - Rebuild	4-1-26	8-30-26														



CFYE Regular Board Meeting Minutes

Thursday January 15, 2026

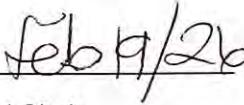
1:00 – 4:00 PM

Community Futures Yellowhead East

In Attendance:	Serena Lapointe, Edward Gifford, Terry Kuyek, Eshter Sonnenberg, Decline Burns, Grant Johnson, Kerri Hudson, Patricia MacNeil, Tyson Bergsma
Regrets:	Charmaine Botros
1) Call to Order	Meeting Called to Order: Chair Serena Lapointe called the meeting to order at: 1:00 PM
2) Consent Agenda	<p>2.0 Adoption of Consent Agenda</p> <p><u>Motion # 66 Moved by: Kerri Hudson</u> <i>Motion to accept the consent agenda as amended to move the IRC Loan Summary & Loan Delinquency Report over to the regular board meeting agenda.</i></p> <p style="text-align: right;">CARRIED</p>
3) Regular Agenda	<p>3.0 Adoption of Regular Meeting Agenda:</p> <p><u>Motion # 67 Moved by: Esther Sonnenberg</u> <i>Motion to accept the amendment(s) to the agenda to include the addition of 5.0 a: IRC Delinquency Report being added, and addition 5.1C: IRC Client Update.</i></p> <p style="text-align: right;">CARRIED</p>
4) Chair Report	<p>4.0 Chair Report</p> <p>4.1 Executive Committee Meeting Update</p> <ul style="list-style-type: none"> ➤ CFYE Tenant <p>4.2 Executive Director Performance Review</p> <ul style="list-style-type: none"> ➤ Performance Review held over until Annual Review Date May 2026, to be conducted by the Executive Committee. Standard performance report material forwarded to board members for future information. <p>4.3 NW Managers & Board Chairs Meeting:</p> <ul style="list-style-type: none"> ➤ Update as presented <p><u>Motion # 68 Moved by: Grant Johnson</u> <i>Motion to accept Board Chair report as information</i></p> <p style="text-align: right;">CARRIED</p>

<p>5) IRC Report</p>	<p>5.0 IRC Loan/Client Updates 5.0 A) November IRC Loan Summary & Delinquency Report</p> <p>51 Legal Updates – As provided a. 30 Day Demand Notice Issued– b. Bailiff – Notice to Sell: c. Another client Legal Update</p> <p>Motion # 69 Moved by: DecolynnJo <i>Motion to accept staff IRC update as presented and discussion that followed for information</i></p> <p style="text-align: right;">CARRIED</p>
<p>6) Old News</p>	<p>6.0 Old News 6.1: Board Training Schedule – Update to be provided at meeting Pick February or March Start Motion # 70 Moved by: Tyson Bergsma <i>Motion to accept the recommendation to host and arrange for CF board training for provincial board members with the recommended training dates to be held in early March.</i></p> <p style="text-align: right;">CARRIED</p> <p>6.2 CFNA NW Board Seats Vacant- Update to be provided at meeting Motion # 71 Moved by: Tyson Bergsma <i>Motion to accept as update as provided in the Chairs Report.</i></p> <p style="text-align: right;">CARRIED</p> <p>6.3: CIBC: Executive Signing Authority Next Steps Update to be provided at meeting. Motion # 72 Moved by: Patricia MacNeil <i>Motion to accept as per ED update provided.</i></p> <p style="text-align: right;">CARRIED</p> <p>6.4: Business Proposal Update - Meeting with Town of Whitecourt Joint Venture Small Business Incubator Update to be provided at Meeting.</p> <p>Motion # 73 Moved by: Edward Gifford <i>Motion to accept discussion, providing Executive Director with permission to continue forward arranging for NDA Exploratory meetings with potential project partners.</i></p> <p style="text-align: right;">CARRIED</p> <p>6.5 Staff 4 Day Work Week Pilot: Request a motion to extend the pilot period for another 6 months, before committing to a finalized work model.</p> <p>Motion # 74 Moved by: Esther Sonnenberg <i>Motion to approve a 6 -month extension of the 4 -day work week pilot, prior to final policy commitment.</i></p> <p style="text-align: right;">CARRIED</p>
<p>7) New Business</p>	<p>7.0 New Business 7.1: CF Contribution Agreement – As per Information provided</p>

<p>Meeting Break</p>	<p>a) One Year Contract Extension b) RRRF Interest Transfer Update</p> <p>Motion # 75 Moved by: Terry Kuyek <i>Motion to accept New Business as information.</i></p> <p style="text-align: right;">CARRIED</p> <p>Meeting Recess called: 2:30 PM Meeting Recess ended: 2:39 PM</p> <p>7.2 2026-2027 – Operational Plan / DRAFT Budget Approval – Signature Due/Signed January 31, 2026</p> <p>Motion # 76 Moved by: Kerri Hudson <i>Motion to approve the 2026-2027 Operating Plan and Annual Operating Budget as presented.</i></p> <p style="text-align: right;">CARRIED</p>
<p>8) In Camera</p>	<p>8.0 In Camera: N/A</p>
<p>9) Roundtable</p>	<p>9.0 Stakeholder Roundtable: Woodlands County – Patricia MacNeil – Update provided regarding Presidents Gala, County ED Bert Roach back to work AB Beach: Decolynne Jo – Provided update regarding Connect Mobility . hoping to offer Wi-Fi to residents. Discussion regarding possible funding options. Advised that CFYE board previously turned down funding request. Lac Ste Anne County – Edward Gifford – Shared information regarding Rural Alberta Sports Association possibly developing an Indoor Sports Centre in the Alberta Beach Area. Question raised if an energy study had been done for the area.</p>
<p>10)</p>	<p>10.0 Correspondence: Media Release: RIAMS Project Update</p>
<p>11) Adjournment Next Meeting</p>	<p>11.0 Meeting Adjourned: Meeting adjournment called by DecolynneJo at 3 :24pm 11.1 February 19, 2026, In Person/Virtual Weather Dependent</p>

 Serena Lapointe – Board Chair

Regular Board Meeting Minutes

Thursday, February 26, 2026

Present	Jean Loitz, Leslie Penny, Walter Preugschas, Anthony Oswald, Lorrie Jespersen, Doug Drozd, Ben Kellert, Steven Fylshtan, Savannah Belyk, Em Shibley	
Absent/ Regrets	Peter Kuelken, Kavitha Kamalahasan, Liz Keating	
1) Call to Order	The regular meeting of the Barrhead & District Family and Community Support Services Society was called to order by Jean Loitz at 9:30 am	
2) Land Acknowledgment		
3) Acceptance of Agenda; Additions & Deletions	<p>a) Additions</p> <p>Anthony Oswald to add Indigenous Committee and Volunteer Appreciation Event under New Business Jean Loitz to add Meeting Minutes from Special Board Meeting under Items for Approval Jean Loitz to add an in-camera session. Savannah Belyk to add Review of Municipal Representation Survey Results to Old Business.</p> <p>b) Deletions</p> <p>None at this meeting</p> <p>MOTION to approve the acceptance and additions of the agenda. Moved by Ben Kellert Seconded by Anthony Oswald.</p>	CARRIED
4) Board Presentation	Crystal Jacobson, the 55+ Program Coordinator, provided an overview of the senior programming available, including weekly drop-in activities, monthly dinners, and new initiatives like Tai Chi and Zumba classes. She shared statistics on program participation and highlighted the success of the Adopt A-Senior program, which distributed gift bags to various senior groups in the community. Crystal also mentioned plans to revamp marketing strategies for the Snackers and Crafters program to increase participation.	

<p>5) Items for Approval</p>	<p>a) Minutes of the FCSS Regular Board Meeting from November 20th</p> <p>MOTION To approve the acceptance of the Minutes from the November 20th Regular Board Meeting.</p> <p>Moved by Doug Drozd. Seconded by Leslie Penny.</p> <p>b) Financial Statements for January 2026</p> <p>MOTION to approve the acceptance of the January 2026 Financial Statements.</p> <p>Moved by Leslie Penny. Seconded by Walter Preugschas.</p> <p>MOTION to approve the acceptance of the 2025 Year End Financial Statements.</p> <p>Moved by Leslie Penny. Seconded by Doug Drozd.</p> <p>c) Minutes of the FCSS Special Board Meeting</p> <p>MOTION To approve the acceptance of the Minutes from the February Special Board Meeting.</p> <p>Moved by Lorrie Jespersen. Seconded by Ben Kellert.</p>	<p>CARRIED</p> <p>CARRIED</p> <p>CARRIED</p> <p>CARRIED</p>
<p>6) New Business</p>	<p>a) Men's Shed Initiative</p> <p>Discussion regarding the Men's Shed program, which will receive \$12,000 in funding from FCSS for a one-year startup phase starting in March. The program aims to reduce social isolation and support mental health for men, with FCSS providing facilitation and training for natural community leaders to eventually take over the program. Information sessions are scheduled for March to gather more community interest.</p> <p>b) Transportation Updates</p> <p>Discussion regarding the Transportation Program changes, including implementing a 7-hour work window, eliminating waiting time between drop-offs and pickups, and changing vehicle cleaning and maintenance to an as-needed basis. They also reviewed fee structure changes, such as eliminating subsidies and implementing new pricing for punch passes, in-town transportation, and medical bookings.</p> <p>c) Indigenous Committee</p> <p>Savannah will take over Indigenous Committee seat. Savannah will also review how the changes to the Indigenous Committee fit within the new FCSS Mandates and Outcome Frameworks.</p> <p>d) Volunteer Appreciation Event</p> <p>FCSS holds the stewardship and acts as 'banker' so cannot step away fully from the committee. It was agreed upon that FCSS will not chair the committee as it can create a conflict of interest since we are the banker but</p>	

	will still continue to take part in the committee and event.	
7) Old Business	<p>a) Sea Can Removal</p> <p>Removal update was given to Jeff Parsons. Joe has yet to empty the Sea Can Savannah will go over to the Thrift Store to ensure they will be emptied before the end of the month</p> <p>b) Municipal Representation Survey Results</p> <p>The board reviewed survey results about municipal representation on the board, which showed mixed feedback but generally supported having multiple municipal representatives while acknowledging potential overrepresentation concerns. The board decided to maintain the current structure of tw municipal representatives, rather than making changes, and agreed to focus on recruiting more community representatives to balance the board composition.</p>	
8) Items for Information	<p>a) Directors Report</p> <p>Savannah relayed the information provided in the Directors Report covering December and January. Tracking has changed to include where we are referring clients. Graphs have been added to show trending of programs.</p> <p>MOTION to accept Directors Report as recorded.</p> <p>Moved by Anthony Oswald. Seconded by Lorrie Jespersen.</p>	CARRIED
9) Board Development	<p>a) FCSS Provincial Priorities and Outcome Measures</p> <p>New Provincial Priorities, Prevention Strategies, and Activity Categories were reviewed under the new FCSS Frameworks beginning in 2026. All logic models and program summary reports have been changed to reflect the new model. Impact narratives are now to be included in yearly reporting.</p>	
10) Committee Updates	<p>a) Board Vice Chair Vacancy</p> <p>Tara has resigned from the FCSS Board, and the Vice-Chair is currently vacant. The position needs to be filled. Jean Loitz made a call for nominations.</p> <p>Walter Preugschas nominates Doug Drozd for Vice Chair.</p> <p>No other nominations presented.</p> <p>MOTION to appoint Doug Drozd as Vice Chair.</p> <p>Moved by Ben Kellert. Seconded by Anthony Oswald.</p>	CARRIED

	<p>b) Review of Committees</p> <p>AnthonyOswald will continue as Personnel chair until HR matters finish. Doug Drozd to be added on to Personnel committee and will chair following HR resolution. Walter Preugschasto chair Policy & Procedures. Nominations committee will consist of Walter Preugschas Ben Kellert, Steven Fylyshtan. Ben Kellert will chair the Nominations committee. The Board Evaluation Ad Hoc committee will be dissolved.</p> <p>MOTION to accept all changes to FCSS Board Committees.</p> <p>Moved by Leslie Penny Seconded by Lorrie Jespersen</p>	CARRIED
11) In-Camera	<p>a) In-Camera;</p> <p>MOTION Motion to enter In-Camera</p> <p>Moved by Ben Kellert. Seconded by Leslie Penny at 11:32 am</p> <p>b) Out-Camera</p> <p>MOTION Motion to leave In-Camera</p> <p>Moved by Anthony Oswald. Seconded Doug Drozd at 12:05 PM</p> <p>MOTION: Personnel Committee will follow up on direction discussed by the board.</p> <p>Moved by Anthony Oswald. Seconded by Steven Fylyshtan</p>	<p>CARRIED</p> <p>CARRIED</p> <p>CARRIED</p>
12) Next Meeting	<p>a) Next Board Meeting: March 19th, 2026 @ 9:30 am</p>	
13) Adjournment	<p>MOTION Motion to adjourn made by Steven Fylyshtan at 12:07 pm</p>	

Barrhead & District Family and Community Support Services Society
Regular Board Meeting of February 26th, 2026

Chairperson _____

Recording Secretary _____

BRS Feb 2026

Incidents	Totals	Incident hrs	Staff hrs
Fire	1	3 h 17 m	39 h 56 m
Vehicle accident	2	3 h 29 m	17 h 36 m
Gas leak CO	1	1 h 0 m	9 h 18 m
Public service, elevator rescue	1	0 h 46 m	1 h 20 m
Ambulance assist	16	12 h 43 m	54 h 53 m
Alarm no fire miscellaneous	4	2 h 29 m	11 h 36 m
False alarm miscellaneous	1	0 h 3 m	0 h 0 m
Total	26	23 h 47 m	134 h 39 m

Date	Call type	Before EMS	Location
Feb 1	06D00 Breathing problems, lift assist	No	County
Feb 5	28C00 Stroke	No	County
Feb 8	21D00 Hemorrhage laceration	No	Town
Feb 9	13C00 Diabetic problems	Yes	County
Feb 10	10D00 Chest pain, lift assist	No	Town
Feb 10	10D00 Chest pain	Yes	County
Feb 13	32D00 Unknown problem	No	Town
Feb 15	31D00 Unconscious fainting	Yes	County
Feb 15	06E00 Breathing problems	Yes	County
Feb 17	10D00 Chest pain	Yes	Town
Feb 17	31D00 unconscious fainting	Yes	County
Feb 18	06E00 Breathing problems	Yes	Town
Feb 19	09D00 Cardiac or respiratory arrest/death	Yes	County
Feb 24	31D00 Unconscious fainting	No	Town
Feb 28	06D00 Breathing problems, building access	No	Town
Feb 28	10D00 Chest pain	Yes	Town

Training

- NFPA 472 hazmat awareness completed
- NFPA 1021 fire officer level 1 continues
- O2 therapy
- Standard first aid with health care CPR
- Driver training with pre tip Inspections
- Provincial Crew Boss
- Provincial Task Force Leader

Other

- Members assist with BBQ at FCSS fun day
- Give fire safety talk at Kier Care Facility

Staying safe in wildfire season – AltaLink update

Received March 3, 2026

Dear Municipal Stakeholder,

As we begin wildfire season, I am contacting you today to make you aware of AltaLink's wildfire mitigation plan and upcoming media advertising campaign.

We continue to see wildfires grow in frequency and intensity. Despite electricity infrastructure accounting for less than 10 per cent of the total wildfires started, AltaLink is committed to reducing the likelihood that our infrastructure may contribute to the ignition of a catastrophic wildfire.

As a leader in wildfire mitigation in Canada, we continue to enhance and expand our mitigation efforts, while collaborating with other utilities and industry partners to strengthen our plans and build awareness around emergency preparedness. Driving our actions is our wildfire mitigation plan, in place since 2019. As we enter Alberta's 2026 wildfire season, we want to share some information about what AltaLink is doing this wildfire season.

Increasing awareness about Public Safety Power Shutoffs

During extreme and dangerous weather conditions when a catastrophic fire could easily ignite and quickly spread, or a fire is in the vicinity of one of our transmission lines, AltaLink may proactively shut off the power to our impacted transmission lines until conditions are safe to turn it back on.

A Public Safety Power Shutoff is considered a last resort measure to keep people and communities safe. Each situation is unique and we monitor a range of factors before executing a Public Safety Power Shutoff. Through our various awareness efforts, we aim to:

- increase public awareness of the potential for a Public Safety Power Shutoff as a last-resort safety measure
- encourage emergency preparedness, including having supplies to last for at least 72 hours without power
- direct people to AltaLink's website and social media platforms for more information and real-time information updates

REQUEST – To better keep our municipal stakeholders up to date during wildfire season, AltaLink will be sending a weekly PSPS Situational Awareness email. This email is to inform stakeholders of the current weather situation from a PSPS standpoint and if AltaLink is tracking (or not tracking) towards a PSPS. Please let me know if your municipality would like to be included on the distribution list. If so, please include the emails for the individuals who should be on the distribution list. If you have already subscribed to the email, you will continue to receive the weekly updates.

We will be launching advertising throughout wildfire season to help get the message out to communities. If you have ideas about how to increase awareness in your area, please let us know.

Emergency Response Coordination – information and request to coordinate

As part of our wildfire mitigation plan, we're committed to working with the local communities and emergency responders to enhance our emergency preparedness and response efforts.

REQUEST – To ensure our records are still accurate, please confirm how best to contact and coordinate with your organization. We would be happy to answer any questions you may have and provide more information about what we're doing. If you wish to arrange a follow up discussion about the Public Safety Power Shutoff protocol or emergency coordination efforts, please do not hesitate to reach out.

Promoting ongoing awareness

As mentioned above, we will soon be launching a wildfire awareness advertising campaign to highlight the steps AltaLink is taking to mitigate wildfire risk and to share the importance of emergency preparedness.

Please find the attached handout that includes the information that will be shared in the campaign. We will reach out again when the campaign begins.

Content will also be shared on our social media channels throughout wildfire season. We encourage you to follow us on social media and share our posts with your network. Our social media handles are:

- LinkedIn: [AltaLink](#)
- Facebook: [AltaLink](#)
- Instagram: [AltaLink](#)
- X: [AltaLink](#)

Further information is also available on AltaLink's website at www.altalink.ca/wildfire.

If you have any questions or comments, please do not hesitate to contact me.

Colin Harvey, RPF Municipal & Community Relations Manager

T (403) 267-2113 C (403) 861-4629 E colin.harvey@altalink.ca

AltaLink

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