



AGENDA
REGULAR MEETING OF THE BARRHEAD TOWN COUNCIL
TUESDAY, APRIL 28, 2020 AT 5:30 P.M.
IN THE TOWN OF BARRHEAD COUNCIL CHAMBERS

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

Present

Others Present

Regret

1. Call to Order
2. Consideration of Agenda (Additions - Deletions)
3. Confirmation of Minutes
 - (a) Regular Meeting Minutes – April 14, 2020
4. Public Hearings
 - (a) There are no Public Hearings
5. Delegations
 - (a) Delegation – Sergeant Dodds of the RCMP at 5:30 p.m.
6. Old Business
 - (a) There is no Old Business
7. New Business
 - (a) Bank Statement for month ending March 31, 2020
 - (b) 2019 Annual Report and Auditor's Management Letter
 - (c) 2020 Operating and Capital Budgets

8. Reports - The Council Reports
 - (a) There are no Reports
9. Minutes
 - (a) Barrhead & District Family & Community Support Services Society – February 20, 2020
10. Bylaw
 - (a) Bylaw 06-2020, the Property Tax Installment Plan
11. Correspondence
 - (a) Alberta Municipal Affairs – Ministerial Orders
 - (b) Barrhead & District Family & Community Support Services Society Letter
 - (c) Legislative Assembly Alberta, Glenn van Dijken, MLA
12. For the Good of Council
13. Tabled Items
14. Closed Session
 - (a) Legal – Pursuant to Section 24(1)(b) of the FOIP Act
15. Adjourn

MINUTES OF THE REGULAR MEETING OF THE BARRHEAD
TOWN COUNCIL HELD TUESDAY, APRIL 14, 2020,
IN THE TOWN OF BARRHEAD COUNCIL CHAMBERS

PRESENT

Mayor McKenzie, Crs: T. Assaf, D. Kluin, R. Klumph, S. Oswald and L. Penny

Officials: Ed LeBlanc, CAO, Kathy Vickery, Director of Corporate Services and Cheryl Callihoo, Director of Development & Legislative Services

Others: Barry Kerton, Barrhead Leader

ABSENT

Cr. D. Smith

**CALL TO
ORDER**

Mayor McKenzie called the meeting to order at 5:30 p.m.

AGENDA

The agenda was reviewed.

122-20

Moved by Cr. Klumph that the agenda be accepted with the following addition:

- 8(a) Library Report

CARRIED UNANIMOUSLY

**CONFIRMATION
OF MINUTES**

The Minutes of the Town Council Regular Meeting of March 24, 2020 were reviewed.

123-20

Moved by Cr. Oswald that the Minutes of the Town Council Regular Meeting of March 24, 2020 be accepted as presented.

CARRIED UNANIMOUSLY

The Minutes of the Town Council Special Meeting of March 27, 2020 were reviewed.

124-20

Moved by Cr. Klumph that the Minutes of the Town Council Regular Meeting of March 27, 2020 be accepted as presented.

CARRIED UNANIMOUSLY

DELEGATION

The RCMP Annual Performance Plan will be rescheduled to a later date.

**POSTPONE BYLAW 03-2020, THE
LAND USE AMENDMENT BYLAW
PUBLIC HEARING**

The Public Hearing for Bylaw 03-2020, the Land Use Amendment Bylaw proposed revised postponement was received.

CAO, Edward LeBlanc, presented and reviewed with Council.

125-20

Moved by Cr. Klumph that Council postpone the Public Hearing for Bylaw 03-2020, the Land Use Amendment Bylaw and that the date be determined at a future time.

CARRIED UNANIMOUSLY

**REVISED PEACE OFFICER DISCIPLINARY
ACTION & PUBLIC COMPLAINTS POLICY
AND PROCEDURES #26-003**

The revised Peace Officer Disciplinary Action & Public Complaints Policy and Procedures #26-003, was received.

CAO, Edward LeBlanc, reviewed with Council.

126-20 Moved by Cr. Assaf that Council approve the revised Peace Officer Disciplinary Action & Public Complaints Policy and Procedures #26-003, as presented.

CARRIED UNANIMOUSLY

**FUTURE MEETINGS
OF COUNCIL**

The Town of Barrhead's April 21, 2020 Special Council Meeting and the April 28, 2020 Annual Meeting, was reviewed.

CAO, Edward LeBlanc, reviewed with Council.

127-20 Moved by Cr. Penny that Council cancel the April 21, 2020 Special Council Meeting, as presented.

CARRIED UNANIMOUSLY

128-20 Moved by Cr. Assaf that Council postpone the April 28, 2020 Annual Council Meeting to another date, to be determined at a future time, as presented.

CARRIED UNANIMOUSLY

**REPORTS TO
COUNCIL**

The following Reports to Council as of April 14, 2020, was reviewed:

- Library Report
- CAO's Report

129-20 Moved by Cr. Assaf that the following Reports to Council as of April 14, 2020 be accepted as information:

- Library Report
- CAO's Report

CARRIED UNANIMOUSLY

**FOR THE GOOD
OF COUNCIL**

Cr. Penny commended the Town residents for complying with Health regulations and staying home and staying safe.

Cr. Kluin stated that local residents are going around wishing a Happy Birthday to people that are have birthdays. The community is coming together to deal with this pandemic and doing the right thing and helping neighbours.

Cr. Klumph commented on the Town residents taking a leading role in regards to the Covid-19 health emergency.

**CLOSED SESSION – LEGAL UPDATE
FOIP ACT SECTION 16(1) AND 29(1)**

130-20 Moved by Cr. Assaf that Council go in closed session at 6:00 p.m.

CARRIED UNANIMOUSLY

OUT OF CLOSED SESSION

131-20 Moved by Cr. Oswald that Council come out of closed session at 6:56 p.m.

CARRIED UNANIMOUSLY

ADJOURN

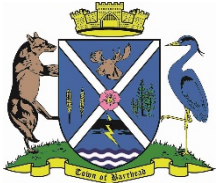
132-20 Moved by Cr. Penny that the Council Meeting be adjourned at 6:56 p.m.

CARRIED UNANIMOUSLY

TOWN OF BARRHEAD

Mayor, David McKenzie

CAO, Edward LeBlanc



REQUEST FOR DECISION

To: Town Council

From: Edward LeBlanc, CAO

cc: File

Date: April 28, 2020

Re: 5:30 p.m. Delegation

1.0 PURPOSE:

Delegation – Sergeant Dodds of the RCMP at 5:30 p.m.

2.0 BACKGROUND AND DISCUSSION:

Sergeant Dodds will be meeting with Council to review the Annual Performance Plan and receive feedback from Council at 5:30 p.m.

3.0 ALTERNATIVES:

3.1 That Council accepts the presentation from Sergeant Dodds of the RCMP, as information.

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:

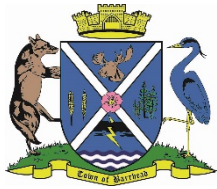
None

9.0 RECOMMENDATION:

That Council accepts the presentation from Sergeant Dodds of the RCMP, as information.

(Original signed by the CAO)

Edward LeBlanc
CAO



Item No. 7(a)

REQUEST FOR DECISION

To: Town Council

From: Edward LeBlanc, CAO

cc: File

Date: April 28, 2020

Re: Bank Statement – for month ending March 31, 2020

1.0 Purpose:

For Council to approve the Monthly Bank Statement for the month ended March 31, 2020.

2.0 Background and Discussion:

Not applicable.

3.0 Alternatives:

3.1 Council approves the Monthly Bank Statement for the month ended March 31, 2020, as presented.

3.2 Council tables the Monthly Bank Statement for the month ended March 31, 2020 and to instruct Administration to provide further information for the next regular Council Meeting.

4.0 Financial Implications:

None

5.0 Interdepartmental Implications:

None

6.0 Senior Government Implications:

None

7.0 Political/Public Implications:

Not applicable

8.0 Attachments:

8.1 Monthly Bank Statement

9.0 Recommendations

Council approves the Monthly Bank Statement for the month ended March 31, 2020, as presented.

(Original signed by the CAO)

Edward LeBlanc

CAO

**TOWN OF BARRHEAD
MONTHLY BANK STATEMENT
FOR MONTH ENDED MARCH 31, 2020**

PER TOWN OF BARRHEAD:	ATB FINANCIAL GENERAL ACCT	SERVUS GENERAL ACCT	TERM DEPOSITS
Net Balance - Previous Month	98,392.10	4,914,669.95	1,151,588.39
Receipts	0.00	2,235,864.17	
Interest	117.84	6,992.50	
Transfers from/to Term Deposits	1,024,345.68	0.00	46.63
Cancelled Cheques	0.00	0.00	
SUBTOTAL	1,122,855.62	7,157,526.62	1,151,635.02
Disbursements	1,100,000.00	933,742.26	
Debentures/Interest	0.00	145,284.50	
School Requisition	0.00	365,169.12	
Transfers from/to General	0.00	0.00	1,024,345.68
NSF/Returned Cheques or Transfers	0.00	978.11	
Postdated Cheques	0.00	0.00	
NET BALANCE AT END OF MONTH	22,855.62	5,712,352.63	127,289.34

PER BANK:			
Balance at end of month	22,855.62	5,870,256.01	127,289.34
Outstanding Deposits	0.00	72,156.70	
SUBTOTAL	22,855.62	5,942,412.71	127,289.34
Outstanding Cheques	0.00	230,060.08	
NET BALANCE AT END OF MONTH	22,855.62	5,712,352.63	127,289.34

TERM DEPOSIT SUMMARY
FOR MONTH ENDED MARCH 31, 2020

<u>Financial Institution</u>	<u>Term Amount</u>	<u>Interest Rate</u>	<u>Term Started</u>	<u>Investment Details</u>
Nova Scotia	100,000.00	1.92%	November 19, 2019	180 day term deposit
ATB Financial	<u>27,289.34</u>			Interest On Term Account
Total	<u>\$ 127,289.34</u>			



REQUEST FOR DECISION

To: Town Council

From: Edward LeBlanc, CAO

cc: File

Date: April 28, 2020

Re: 2019 Annual Report and Auditor's Management Letter

1.0 Purpose:

For Council to approve the 2019 Annual Report, as presented and accept the Auditor's 2019 Management letter, as information.

2.0 Background and Discussion:

Every year the Town prepares an Annual Report for the benefit of our ratepayers and any other stakeholders.

For the annual external Audit, our Auditor prepares a letter for Council outlining the purpose and their findings from the recent audit.

3.0 Alternatives:

3.1 Council approves the 2019 Annual Report, as presented, and further;

Council accepts the Auditor's Management letter dated February 7, 2020 regarding the Town of Barrhead's 2019 Audited Financial Statements, as information.

3.2 Council instructs Administration to revise the 2019 Annual Report, as directed and approves the 2019 Annual Report, as amended.

3.3 Council instructs Administration to provide further information to either the 2019 Annual Report or the Auditor's Management letter dated February 7, 2020 and bring back the information at the next Council Meeting.

4.0 Financial Implications:

None

5.0 Interdepartmental Implications:

None

6.0 Senior Government Implications:

None

7.0 Political/Public Implications:

The 2019 Annual Report provides an excellent summary of the Town's activities from the past year.

8.0 Attachments:

8.1 2019 draft Annual Report

8.2 Auditors Management Letter dated February 7, 2020.

9.0 Recommendations

Council approves the 2019 Annual Report, as presented, and further;

Council accepts the Auditor's Management letter dated February 7, 2020 regarding the Town of Barrhead's 2019 Audited Financial Statements, as information.

(Original signed by the CAO)

Edward LeBlanc

CAO

TOWN OF
BARRHEAD
ALBERTA

ANNUAL REPORT

2019



Contents

Mayor's Message	3
Financial Statements	
Management's Responsibility for Financial Reporting	6
Independent Auditor's Report	7
Consolidated Statement of Financial Position	10
Consolidated Statement of Operations	11
Consolidated Statement of Change in Net Financial Assets (Debt)	12
Consolidated Statement of Cash Flows	13
Schedule of Changes in Accumulated Surplus	14
Schedule of Tangible Capital Assets	15
Schedule of Property and Other Taxes	16
Schedule of Government Transfers	17
Schedule of Consolidated Expenses by Object	18
Schedule of Segmented Disclosure	19
Schedule of Salary & Benefits Disclosure	20
Schedule of Local Authorities Pension Plan	21
Schedule of Accumulated Surplus	22
Schedule of Debt Limits	23
Notes to Financial Statements	24
Department Statements	
Financial	32
Parks and Recreation	34
Planning & Development	36
Legislative Services	37
Enforcement Services	37
Communications	38
Public Works	39
Barrhead Regional Fire Services	40
Notes	42

Mayor's Message

Town of Barrhead Council is pleased to present the 2019 Annual Report and Year End Financial Statements. The Annual General Meeting is scheduled for April 28, 2020, at 7:00 p.m. in the Town of Barrhead Council Chambers. Everyone is welcome to attend to review the 2019 Financial Statements and any other topics residents may wish to discuss.

In 2020, we are looking forward to continued relationships with community groups and organizations to provide a level of service our citizens have grown accustomed to.

Together, we will continue to enhance our community to make it an even better place to live!

Town Council is proud to lead such a vibrant community. Even moreso, we are grateful that our residents are as passionate about our community as we are. On behalf of the entire Town Council, our doors are always open. If you would like to discuss a community issue, or if you have suggestions on how to make our community even better, please contact myself or any of the Town Councillors and we will be happy to meet with you.



Top row from left to right: Councillor Dausen Kluin, Councillor Rod Klumph, Councillor Ty Assaf, Councillor Don Smith
Bottom row from left to right: Councillor Leslie Penny, Mayor David McKenzie, Councillor Shelley Oswald

TOWN OF
BARRHEAD
ALBERTA

FOR THE YEAR ENDED
DECEMBER 31, 2019

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.

Signature

Kathy Vickery, Dir. of Corporate Services
Name

February 7, 2020
Dated

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, 2019 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 that 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. 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.

Chief Administrative Officer

Dated: January 30, 2020

Director of Corporate Services

Dated: January 30, 2020

Independent Auditor's Report

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, 2019, and the results of its operations, changes in its net financial assets (debt) and cash flows for the years 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 financial position of the Town of Barrhead as at December 31, 2019, 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.

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.

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.
- 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.

Report on Other Legal and Regulatory Requirements

- Debt Limit Regulation: In accordance with Alberta Regulation 255/2000, we confirm that the municipality is in compliance with the Debt Limit Regulation. A detailed account of the Entity's debt limit can be found in Schedule 10.
- Supplementary Accounting Principles and Standards Regulation: In accordance with Alberta Regulation 313/2000, we confirm that the municipality is in compliance with

The Supplementary Accounting Principles and Standards Regulation and note the information required can be found in Schedule 7.

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

Ellerington LLP
Chartered Professional Accountants
Barrhead, Alberta
February 7, 2020

Consolidated Statement of Financial Position

AS AT DECEMBER 31, 2019

	2019 \$	2018 \$
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	6,114,681	6,640,956
Receivables (Note 3)		
Taxes and Grants In Lieu of Taxes	235,588	125,245
Trade and Other Receivables	931,288	926,061
Land for Resale Inventory	-	-
Investments	30	30
Debt Charges Recoverable	-	-
Other Current/Long Term Assets	76,817	78,661
	<u>7,358,404</u>	<u>7,770,953</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	72,882	285,738
Deposit Liabilities	45,180	49,525
Deferred Revenue (Note 4)	1,074,995	1,371,512
Employee Benefits Obligation (Note 5)	248,152	-
Provision for landfill closure and post-closing costs (Note 6)	273,825	243,400
Long Term Debt (Note 8)	4,512,194	4,657,059
	<u>6,227,228</u>	<u>6,607,234</u>
NET FINANCIAL ASSETS (DEBT)	<u>1,131,176</u>	<u>1,163,719</u>
NON-FINANCIAL ASSETS		
Tangible Capital Assets	64,333,066	64,033,898
Inventory for Consumption	48,394	48,394
Prepaid Expenses	36,687	17,301
	<u>64,418,147</u>	<u>64,099,593</u>
ACCUMULATED SURPLUS (Schedule 1 and 9)	<u>65,549,323</u>	<u>65,263,312</u>

Contingencies - See Note 12

Consolidated Statement of Operations

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget (Unaudited)	2019 \$	2018 \$
REVENUES			
Net Municipal Taxes (Schedule 3)	5,350,815	5,318,451	5,166,735
Sales, User Charges, Franchise & Rentals	5,464,671	5,081,537	5,335,269
Government Transfers for Operating (Schedule 4)	1,963,137	1,823,471	1,727,262
Investment Income	114,816	140,160	110,467
Penalties and Costs on Taxes	55,000	58,310	55,775
Development Levies	10,000	5,625	4,375
Licenses, Permits and Fines	75,650	80,428	69,393
Contributed Assets	-	-	-
Other Revenues	306,350	258,168	403,125
TOTAL REVENUE	13,340,439	12,766,150	12,872,401
EXPENDITURES			
Council and Other Legislative	224,148	189,678	184,987
General Administration	1,045,463	1,046,873	969,514
RCMP	83,750	61,929	124,091
Fire	1,213,956	1,198,843	1,193,131
Disaster and Emergency Measures	5,000	1,037	107
Bylaw Enforcement	130,198	130,883	128,587
Safety	102,401	-	-
Common Services	437,611	387,841	384,808
Roads, Streets, Walks, Lighting	1,225,312	1,228,048	1,121,331
Airport	20,576	15,302	17,518
Storm Sewers and Drainage	24,669	11,734	21,888
Water Supply and Distribution	2,270,243	2,088,257	2,109,430
Wastewater Treatment and Disposal	319,673	229,106	253,650
Waste Management	748,596	720,361	749,343
Family and Community Support	452,423	452,423	430,423
Cemeteries	24,451	15,163	20,754
Other Public Health and Welfare	20,000	270	-
Land Use, Planning, Zoning and Development	204,735	153,805	127,061
Economic Development	230,476	197,278	140,154
Subdivision Land and Development	-	4,261	1,202
Parks and Recreation	2,722,650	2,647,457	2,457,432
Culture: Libraries, Museums, Halls	234,081	196,957	188,136
Amortization Expenditures	2,579,600	1,847,570	2,511,451
Loss (Gain) On Disposal of Capital Assets	-	39,555	2,367
Other Expenditures	-	-	-
TOTAL EXPENSES	14,320,012	12,864,631	13,137,365
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER	(979,573)	(98,481)	(264,964)
OTHER			
Government Transfers for Capital (Schedule 4)	1,542,077	384,492	2,237,505
Unrestricted Fund Transfers	-	-	-
	1,542,077	384,492	2,237,505
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	562,504	286,011	1,972,541
ACCUMULATED SURPLUS, BEGINNING OF YEAR	65,263,312	65,263,312	63,290,771
ACCUMULATED SURPLUS, END OF YEAR	65,825,816	65,549,323	65,263,312

Consolidated Statement of Change in Net Financial Assets (Debt)

FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget (Unaudited)	2019 \$	2018 \$
EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES	<u>562,504</u>	<u>286,011</u>	<u>1,972,541</u>
Acquisition of Tangible Capital Assets	(4,352,910)	(2,205,451)	(4,037,480)
Proceeds on Disposal of Tangible Capital Assets	25,000	40,150	10,250
Amortization of Tangible Capital Assets	2,579,600	1,847,570	2,511,451
(Gain) Loss on Sale of Tangible Capital Assets	-	18,563	2,367
	<u>(1,748,310)</u>	<u>(299,168)</u>	<u>(1,513,412)</u>
Acquisition of Prepaid Assets	-	(19,386)	8,461
Use of Prepaid Assets	-	-	-
	<u>-</u>	<u>(19,386)</u>	<u>8,461</u>
(INCREASE) DECREASE IN NET DEBT	<u>(1,185,806)</u>	<u>(32,543)</u>	<u>467,590</u>
NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR	<u>1,165,217</u>	<u>1,163,719</u>	<u>697,629</u>
NET FINANCIAL ASSETS (DEBT), END OF YEAR	<u><u>(20,589)</u></u>	<u><u>1,131,176</u></u>	<u><u>1,163,719</u></u>

Consolidated Statement of Cash Flows

FOR THE YEAR ENDED DECEMBER 31, 2019

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

	2019 \$	2018 \$
OPERATING		
Excess (shortfall) of revenues over expenses	286,011	1,972,541
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization of tangible capital assets	1,847,570	2,511,451
Loss (Gain) on disposal of tangible capital assets	18,563	2,367
Non-cash charges to operations (net change)		
Decrease (increase) in taxes and grants-in-lieu receivable	(110,343)	105,696
Decrease (increase) in trade and other receivables	(5,227)	594,209
Decrease (increase) in prepaid expenses	(19,386)	8,461
Decrease (increase) in current/long term assets	1,844	5,951
Increase (decrease) in accounts payable and accrued liabilities	(212,856)	193,242
Increase (decrease) in deposit liabilities	(4,345)	(62,348)
Increase (decrease) in deferred revenue	(296,517)	625,847
Increase (decrease) in provision for landfill closure/post-closure	30,425	30,425
Cash provided by operating transactions	1,535,739	5,987,842
CAPITAL		
Acquisition of tangible capital assets	(2,205,451)	(4,037,480)
Sale of tangible capital assets	40,150	10,250
Cash applied to capital transactions	(2,165,301)	(4,027,230)
INVESTING		
Decrease (increase) in restricted cash or equivalents	303,370	(623,787)
Cash provided by (applied to) investing transactions	303,370	(623,787)
FINANCING		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	(144,865)	(140,403)
Cash provided by (applied to) financing transactions	(144,865)	(140,403)
CHANGE IN CASH AND EQUIVALENTS DURING YEAR	(471,057)	1,196,422
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	5,297,050	4,102,126
CASH AND CASH EQUIVALENTS, END OF YEAR	4,825,993	5,297,050
Cash and cash equivalents is made up of:		
Cash and temporary investments (Note 2)	6,114,681	6,640,956
Less: restricted portion of cash and temporary investments (Note 2)	(1,040,536)	(1,343,906)
	5,074,145	5,297,050

Schedule of Changes in Accumulated Surplus

FOR THE YEAR ENDED DECEMBER 31, 2019 - SCHEDULE 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2019 \$	2018 \$
BALANCE, BEGINNING OF YEAR	323,691	5,562,782	59,376,839	65,263,312	63,290,771
Excess (deficiency) of revenues over expenses	286,011	-	-	-	-
Unrestricted funds designated for future use	(1,538,200)	1,538,200	-	286,011	1,972,541
Restricted funds used for operations	116,425	(116,425)	-	-	-
Restricted funds used for tangible capital assets	-	(1,581,057)	1,581,057	-	-
Current year funds used for tangible capital assets	(624,394)	-	624,394	-	-
Contributed tangible capital assets	-	-	-	-	-
Disposal of tangible capital assets	58,713	-	(58,713)	-	-
Annual amortization expense	1,847,570	-	(1,847,570)	-	-
Long term debt issued	-	-	-	-	-
Long term debt repaid	(144,865)	-	144,865	-	-
Capital debt used for TCA	-	-	-	-	-
Unrestricted fund transfers	-	-	-	-	-
Change in Accumulated Surplus	<u>1,260</u>	<u>(159,282)</u>	<u>444,033</u>	<u>286,011</u>	<u>1,972,541</u>
BALANCE, END OF YEAR	<u>324,951</u>	<u>5,403,500</u>	<u>59,820,872</u>	<u>65,549,323</u>	<u>65,263,312</u>

Schedule of Tangible Capital Assets

FOR THE YEAR ENDED DECEMBER 31, 2019 - SCHEDULE 2

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2019 \$	2018 \$
COST:								
BALANCE, BEGINNING OF YEAR	1,439,950	1,776,152	26,831,833	74,592,275	6,911,150	3,178,466	114,729,827	110,788,647
Acquisition of tangible capital assets	56,300	12,774	267,965	870,769	485,838	127,649	1,821,295	3,735,056
Construction-in-progress	-	-	(132,237)	567,112	(51,968)	1,249	384,156	302,424
Disposal of tangible capital assets	-	(141)	-	-	(25,890)	(134,750)	(160,781)	(96,300)
Write down of tangible capital assets	-	-	-	-	-	-	-	-
BALANCE, END OF YEAR	<u>1,496,250</u>	<u>1,788,785</u>	<u>26,967,561</u>	<u>76,030,156</u>	<u>7,319,130</u>	<u>3,172,614</u>	<u>116,774,497</u>	<u>114,729,827</u>
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	964,829	4,252,194	42,001,236	2,295,442	1,182,228	50,695,929	48,269,661
Annual amortization	-	75,710	548,114	614,151	428,434	181,161	1,847,570	2,511,451
Accumulated amortization on disposals	-	-	-	-	(14,873)	(87,195)	(102,068)	(85,183)
BALANCE, END OF YEAR	<u>-</u>	<u>1,040,539</u>	<u>4,800,308</u>	<u>42,615,387</u>	<u>2,709,003</u>	<u>1,276,194</u>	<u>52,441,431</u>	<u>50,695,929</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>1,496,250</u>	<u>748,246</u>	<u>22,167,253</u>	<u>33,414,769</u>	<u>4,610,127</u>	<u>1,896,420</u>	<u>64,333,066</u>	<u>64,033,898</u>
 2019 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>1,439,950</u>	<u>811,323</u>	<u>22,579,639</u>	<u>32,591,039</u>	<u>4,615,708</u>	<u>1,996,238</u>	<u>64,033,898</u>	

Schedule of Property and Other Taxes

FOR THE YEAR ENDED DECEMBER 31, 2019 - SCHEDULE 3

TAXATION	Budget (Unaudited)	2019 \$	2018 \$
Real Property Taxes	6,645,330	6,634,403	6,448,942
Linear Property Taxes	125,552	125,552	119,751
Government Grants In Lieu of Property Taxes	101,247	79,810	90,705
Special Assessment and Local Improvement Taxes	-	-	-
TOTAL TAXATION	<u>6,872,129</u>	<u>6,839,765</u>	<u>6,659,398</u>
REQUISITIONS			
Alberta School Foundation	1,460,676	1,460,676	1,431,774
Barrhead & District Social Housing	57,754	57,754	57,424
Designated Industrial Properties	543	543	213
Requisitions - Previous Year Underlevy	<u>2,341</u>	<u>2,341</u>	<u>3,252</u>
TOTAL REQUISITIONS	<u>1,521,314</u>	<u>1,521,314</u>	<u>1,492,663</u>
NET MUNICIPAL TAXES	<u>5,350,815</u>	<u>5,318,451</u>	<u>5,166,735</u>

Schedule of Government Transfers

FOR THE YEAR ENDED DECEMBER 31, 2019 - SCHEDULE 4

	Budget (Unaudited)	2019 \$	2018 \$
TRANSFERS FOR OPERATING:			
Provincial Government	582,117	571,694	482,117
Federal Government	7,400	15,192	4,896
Other Local Government	<u>1,373,620</u>	<u>1,236,585</u>	<u>1,240,249</u>
	<u>1,963,137</u>	<u>1,823,471</u>	<u>1,727,262</u>
TRANSFERS FOR CAPITAL:			
Provincial Government	695,688	-	2,206,233
Federal Government	712,139	333,400	-
Other Local Government	<u>134,250</u>	<u>51,092</u>	<u>31,272</u>
	<u>1,542,077</u>	<u>384,492</u>	<u>2,237,505</u>
TOTAL GOVERNMENT TRANSFERS	<u>3,505,214</u>	<u>2,207,963</u>	<u>3,694,767</u>

Schedule of Consolidated Expenses by Object

FOR THE YEAR ENDED DECEMBER 31, 2019 - SCHEDULE 5

CONSOLIDATED EXPENSES BY OBJECT	Budget (Unaudited)	2019 \$	2018 \$
Salaries, Wages and Benefits	4,993,480	4,995,798	4,542,202
Contracted and General Services	3,507,447	2,969,216	3,048,930
Purchases from Other Governments	41,500	16,132	79,812
Materials, Goods, Supplies and Utilities	2,083,575	1,871,845	1,844,903
Provision for Allowances	4,500	2,214	14,203
Transfers to Other Governments	336,781	344,624	358,009
Transfers to Local Boards and Agencies	562,300	562,300	536,179
Transfers to Individuals and Organizations	31,700	33,570	16,205
Bank Charges and Short Term Interest	3,000	5,678	2,513
Interest on Long Term Debt	145,704	145,704	150,166
Other Expenditures	30,425	30,425	30,425
Amortization of Tangible Capital Assets	2,579,600	1,847,570	2,511,451
Loss on Disposal of Tangible Capital Assets	-	39,555	2,367
TOTAL EXPENDITURES	14,320,012	12,864,631	13,137,365

Schedule of Segmented Disclosure

FOR THE YEAR ENDED DECEMBER 31, 2019 - SCHEDULE 6

REVENUE	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	Other	2019 \$
Net Municipal Taxes	5,318,451							5,318,451
Sales, User Charges, Franchise & Rentals	768,036	72,948	17,194	6,182	662,038	3,550,639	4,500	5,081,537
Government Transfers	-	819,413	74,775	83,365	464,531	389,456	376,423	2,207,963
Investment Income	-	-	23,350	-	18,025	94,785	4,000	140,160
Penalties and Costs on Taxes	58,310	-	-	-	-	-	-	58,310
Development Levies	-	-	-	5,625	-	-	-	5,625
Licenses, Permits and Fines	37,926	36,802	-	5,700	-	-	-	80,428
Other Revenues	2,983	64,571	7,950	1,681	45,771	132,815	2,397	258,168
	<u>6,185,706</u>	<u>993,734</u>	<u>123,269</u>	<u>102,553</u>	<u>1,190,365</u>	<u>4,167,695</u>	<u>387,320</u>	<u>13,150,642</u>
EXPENSES								
Salaries, Wages and Benefits	944,285	626,438	799,462	170,581	1,494,247	950,316	10,469	4,995,798
Contracted and General Services	247,247	285,484	325,895	90,229	448,401	1,567,266	4,694	2,969,216
Purchases from Other Governments	211	15,921	-	-	-	-	-	16,132
Materials, Goods, Supplies and Utilities	42,757	134,796	504,225	94,535	613,562	481,970	-	1,871,845
Transfers to Other Governments	-	329,322	15,302	-	-	-	-	344,624
Transfers to Local Boards and Agencies	-	-	-	-	109,877	-	452,423	562,300
Transfers to Individuals and Organizations	-	1,000	-	-	32,570	-	-	33,570
Interest on Long Term Debt	-	-	-	-	145,704	-	-	145,704
Other Expenditures	2,052	-	-	-	3,627	72,193	-	77,872
	<u>1,236,552</u>	<u>1,392,961</u>	<u>1,644,884</u>	<u>355,345</u>	<u>2,847,988</u>	<u>3,071,745</u>	<u>467,586</u>	<u>11,017,061</u>
NET REVENUE, BEFORE AMORTIZATION	4,949,154	(399,227)	(1,521,615)	(252,792)	(1,657,623)	1,095,950	(80,266)	2,133,581
Amortization Expense	(61,685)	(185,214)	(469,550)	-	(615,024)	(516,097)	-	(1,847,570)
NET REVENUE	<u>4,887,469</u>	<u>(584,441)</u>	<u>(1,991,165)</u>	<u>(252,792)</u>	<u>(2,272,647)</u>	<u>579,853</u>	<u>(80,266)</u>	<u>286,011</u>

Schedule of Salary & Benefits Disclosure

FOR THE YEAR ENDED DECEMBER 31, 2019 - SCHEDULE 7

SALARY & BENEFITS DISCLOSURE

Disclosure of salaries and benefits for Elected Municipal Officials, the Chief Administrative Officer and Designated Officers, as required by Alberta Regulation 313/2000, is as follows:

		<u>2019 Salary</u>	<u>2019 Benefits & Allowance</u>	<u>2019 \$</u>	<u>2018 \$</u>
<u>Mayor</u>					
McKenzie, David		36,970	6,941	43,911	38,022
<u>Councillors</u>					
Assaf, Ty		21,785	3,957	25,742	25,627
Kluin, Dausen		20,685	1,391	22,076	24,887
Klumph, Rod		22,065	3,501	25,566	28,933
Oswald, Shelley		21,235	3,040	24,275	20,056
Penny, Leslie		22,060	2,302	24,362	21,889
Smith, Don		20,270	1,670	21,940	23,739
<u>Appointed Officer</u>					
Municipal Manager	(3)	166,824	33,724	200,548	222,376
Designated Officers	(3)	272,017	34,955	306,972	271,206

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

Benefits & Allowances includes amounts paid for the Employer's share of all employee benefits and amounts paid for travel & subsistence while conducting Town Business.

Schedule of Local Authorities Pension Plan

FOR THE YEAR ENDED DECEMBER 31, 2019 - SCHEDULE 8

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 Alberta Public Sector Pension Plans Act. The LAPP serves over 250,000 people and approximately 500 employers. 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.

The Town of Barrhead is required to make current service contributions to the Plan of 9.39% of pensionable earnings up to the year's maximum pensionable earnings under

the Canada Pension Plan and 13.84% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 8.39% of pensionable salary up to the year's maximum pensionable salary and 12.84% on pensionable salary above this amount.

Total current service contributions by the Town of Barrhead to the Local Authorities Pension Plan in 2019 were \$ 272,994.71 (2018 - \$ 303,562.74). Total current service contributions by the employees of the Town to the Local Authorities Pension Plan in 2019 were \$ 246,522.75 (2018 - \$ 277,230.75).

Schedule of Accumulated Surplus

FOR THE YEAR ENDED DECEMBER 31, 2019 - SCHEDULE 9

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

	2019 \$	2018 \$
Unrestricted Surplus (Deficit)	324,951	323,691
Restricted surplus		
Tax Rate Stabilization	736,651	794,516
Roads	627,549	691,604
Water	1,617,667	1,189,138
Sewer	780,772	1,207,539
Garbage, Landfill, Recycling	208,877	197,694
Building replacement & renovations	584,820	606,397
Land Improvements	357,119	377,351
General Equipment replacement	490,045	498,542
	<u>5,403,500</u>	<u>5,562,781</u>
Equity in Tangible Capital Assets	59,820,872	59,376,840
TOTAL ACCUMULATED SURPLUS	65,549,323	65,263,312

Schedule of Debt Limits

FOR THE YEAR ENDED DECEMBER 31, 2019 - SCHEDULE 10

DEBT LIMITS

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

	2019	2018
	\$	\$
Total Debt Limit	19,149,225	19,308,602
Total Debt	4,512,194	4,657,059
Amount of Debt Limit Unused	14,637,031	14,651,543
Debt Servicing Limit	3,191,538	3,218,100
Debt Servicing	290,569	290,569
Amount of Debt Servicing Limit Unused	2,900,969	2,927,531

The debt limit is calculated at 1.5 times revenue of the municipality (as defined by Alberta Regulation 255/00) and the debt service limit is calculated at .25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be represented as a whole.

Notes to Financial Statements

FOR THE YEAR ENDED DECEMBER 31, 2019

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Town of Barrhead are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants ("CICA"). 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 records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

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

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

c) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles 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 statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

Notes to Financial Statements

FOR THE YEAR ENDED DECEMBER 31, 2019

d) Investments

Investments 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) 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.

g) 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.

h) Tax Revenue

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

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

i) Landfill Closure and Post-Closure Liability

Pursuant to the Alberta Environmental Protection and Enhancement Act, the Town is required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement is being provided for over the estimated remaining life of the landfill site based on usage.

Notes to Financial Statements

FOR THE YEAR ENDED DECEMBER 31, 2019

j) 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 a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

k) Government Transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

l) 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 excess of revenues over expenses, provides the consolidated Change in Net Financial Assets (Debt) 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 System	35 - 65
Storm Sewer System	35 - 65
Wastewater System	15 - 40
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.

Notes to Financial Statements

FOR THE YEAR ENDED DECEMBER 31, 2019

ii. Contributions of Tangible Capital Assets

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

Notes to Financial Statements

FOR THE YEAR ENDED DECEMBER 31, 2019

2. CASH AND TEMPORARY INVESTMENTS

	2019 \$	2018 \$
Cash	4,979,718.49	1,133,927.03
Temporary Investments	<u>1,134,962.42</u>	<u>5,507,028.80</u>
	<u>6,114,680.91</u>	<u>6,640,955.83</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:

	2019 \$	2018 \$
FGTF - 2014 to 2016 (Def. Rev. - Lagoons)	386,239.00	712,139.00
FGTF - 2017 to 2018 (Def. Rev. - General)	527,754.00	517,254.00
<u>Municipal Sustainability Grant</u> – To Be Allocated to Future Project	<u>116,812.65</u>	<u>114,512.65</u>
	<u>1,030,805.65</u>	<u>1,343,905.65</u>

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

	2019 \$	2018 \$
<u>Alberta Health Services</u> - 2019 Public Health Grant	<u>9,730.21</u>	<u>0.00</u>
	<u>9,730.21</u>	<u>0.00</u>

3. RECEIVABLES

	2019 \$	2018 \$
Property Taxes		
Current Taxes and Grants in Place of Taxes	189,224.81	120,849.84
Arrears Taxes	<u>46,363.95</u>	<u>4,395.08</u>
	<u>235,588.76</u>	<u>125,244.92</u>
Less Allowance for Doubtful Accounts	<u>(0.00)</u>	<u>(0.00)</u>
	<u>235,588.76</u>	<u>125,244.92</u>
Other		
Trade Accounts	871,344.96	844,541.49
GST	<u>59,942.75</u>	<u>81,519.82</u>
	<u>931,287.71</u>	<u>926,061.31</u>
	<u>1,166,876.47</u>	<u>1,051,306.23</u>

Notes to Financial Statements

FOR THE YEAR ENDED DECEMBER 31, 2019

4. DEFERRED REVENUE

	2019 \$	2018 \$
Agrena – Future Advertising Sign Rental	4,587.90	4,050.00
Prepaid Taxes	29,871.66	23,556.76
Public Health – AHS Community Grant- Operating	9,730.21	0.00
Municipal Sustainability Initiative (General)- Capital	116,812.65	114,512.65
Federal Gas Tax Fund Grant (Sewer)- Capital	386,239.00	712,139.00
Federal Gas Tax Fund Grant (General)- Capital	<u>527,754.00</u>	<u>517,254.00</u>
	<u>1,074,995.42</u>	<u>1,371,512.41</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

	2019 \$	2018 \$
Vacation and overtime accrued	248,151.78	0.00

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.

Starting with the 2019 financial year vacation and overtime accrued was listed separately as an employer obligation.

6. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY

Alberta Environment law requires closure and post-closure care of landfill sites, which includes final covering and landscaping, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspections and maintenance.

The estimated total liability is based on the sum of discounted future cash flows for closure and post-closure activities for 40 years after closure using a discount rate of 4% and assuming annual inflation of 2%

The accrued liability portion is based on the cumulative capacity used at year end compared to the estimated total landfill capacity. The total air space capacity of the site is estimated at 235,300 cubic meters. The estimated remaining air space capacity of the landfill site is 224,000 cubic meters. The existing landfill site is expected to reach capacity in approximately the year 2030.

The Town has not designed assets for settling closure and post-closure liabilities. The Barrhead Regional Landfill is jointly owned by the Town of Barrhead and the County of Barrhead No. 11 with each municipality being responsible for 50% of the estimated total liability.

Notes to Financial Statements

FOR THE YEAR ENDED DECEMBER 31, 2019

	2019 \$	2018 \$
Estimated Closure Costs	620,520.00	620,520.00
Estimated Post-Closure Costs	<u>863,500.00</u>	<u>863,500.00</u>
Estimated Total Liability	<u>1,484,020.00</u>	<u>1,484,020.00</u>
Estimated Capacity Remaining	63.1%	67.2%
Portion of Total Liability Remaining to be Recognized	<u>936,370.00</u>	<u>997,220.00</u>
Estimated Capacity Used	36.9%	32.8%
Total Accrued Liability Portion	<u>547,650.00</u>	<u>486,800.00</u>
Town of Barrhead 50% Accrued Liability Portion	<u>\$ 273,825.00</u>	<u>\$ 243,400.00</u>

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

	2019 \$	2018 \$
Tax supported debentures	4,512,193.76	4,657,058.67
Bank loans	<u>0.00</u>	<u>0.00</u>
	<u>4,512,193.76</u>	<u>4,657,058.67</u>

The current portion of the long-term debt amounts to \$ 144,864.91 (2018 - \$140,403.11).

Interest on long-term debt amounted to \$ 145,704.09 (2018 - \$ 150,165.89).

Principal and interest repayments are as follows:

	Principal \$	Interest \$	Total \$
2020	149,468.51	141,100.49	290,569.00
2021	154,218.40	136,350.60	290,569.00
2022	159,119.23	131,449.77	290,569.00
2023	164,175.80	126,393.20	290,569.00
2024	169,393.07	121,175.93	290,569.00
2025-2041	<u>3,715,818.75</u>	<u>1,078,569.75</u>	<u>4,794,388.50</u>
	4,512,193.76	1,735,039.74	6,247,233.50

9. EQUITY IN TANGIBLE CAPITAL ASSETS

	2019 \$	2018 \$
Tangible Capital Assets (Schedule 2)	116,774,497.07	114,729,827.64
Accumulated Amortization (Schedule 2)	(52,441,430.76)	(50,695,929.42)
Long-term Debt (Note 8)	<u>(4,512,193.76)</u>	<u>(4,657,058.67)</u>
	<u>59,820,872.55</u>	<u>59,376,839.55</u>

Notes to Financial Statements

FOR THE YEAR ENDED DECEMBER 31, 2019

10. 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).

11. TRUST FUNDS

	2019 \$	2018 \$
Columbarium Trust – Perpetual Care	<u>12,315.13</u>	<u>12,215.13</u>
	<u>12,315.13</u>	<u>12,215.13</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. Once all blocks have been sold the Town will assume responsibility of the columbarium.

12. 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.

13. 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.

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.

14. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

Financial

We invite you to join Council at the Annual General Meeting on April 28, 2020, at 7:00 p.m. in the Town Council Chambers. We will be providing an overview of our annual financial statements and to answer questions or clarify any concerns you may wish to discuss. We look forward to seeing you there.

In 2019, Council raised the municipal portion of the tax rate for both Residential and Non-Residential properties by 0.25 mills in order to continue providing the same level of services to our community. Capital projects were completed with funding from capital reserves, provincial grants, and local government contributions on joint municipal projects.

In 2019 the capital project expenses were over \$ 2 million for the following projects:

- ✓ 55 Street & 58 Avenue Overlay Sections
- ✓ Concrete at Seniors Drop In Centre
- ✓ De-Sludging Cells 1 & 2 at Sewer Lagoon
- ✓ Wastewater Plant (Lagoon) Upgrades
- ✓ Sanitary Sewer Asset Cameraing/Data Collection

- ✓ New Commercial Garbage Bins
- ✓ New Skid Steer, Equipment Trailer and Floor Scrubber at Public Works Department
- ✓ Cecile Martin Park Washroom
- ✓ Walking Trail Upgrades
- ✓ Off-Leash Dog Park Fencing
- ✓ New Sidewalks in various areas
- ✓ New Mower and ½ Ton Truck in Parks Department
- ✓ Upgrades at Curling Rink
- ✓ Bowling Alley Condition Assessment
- ✓ Arena Methanol Alarms, Ice Kube Units, Floor Scrubber, Bounce Houses
- ✓ Pool CO₂ Unit
- ✓ Fire & ERC (Joint with County) – New Command 1, Generator, Training Facility Upgrades

The following grant funding was received to fund the capital projects as indicated.

Federal Gas Tax Fund (FGTF) of \$ 333,400 was used to fund the following project:

- ✓ Wastewater Plant (Lagoon) Upgrades



Municipal Sustainability Initiative Operating Grant of \$ 141,277 assisted with the operational and maintenance costs of the parks, sportsgrounds, sidewalks, and road maintenance.

Tourism Growth Innovation Fund Grant (TGIF) of \$54,000 assisted to offset the expenses for the Town's Re-Branding Project.

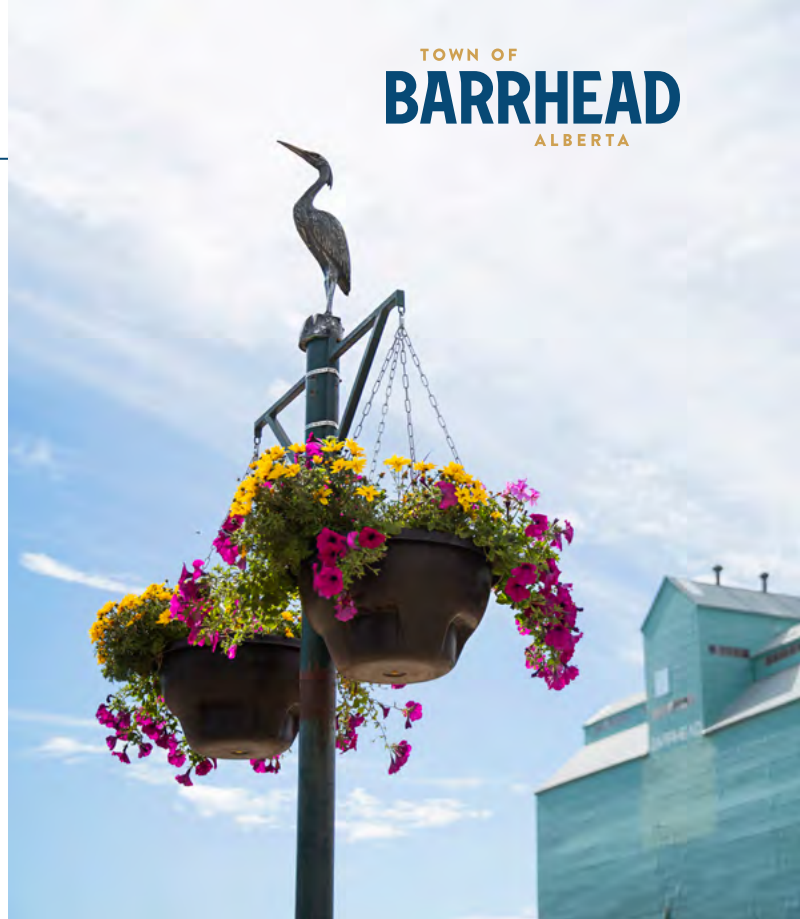
Alberta Community Partnership Grant (ACP) of \$26,000 for a Regional GIS Project, in conjunction with the County of Barrhead and Woodlands County.

Town Council continually promotes inter-municipal cooperation on a number of levels. The Town of Barrhead and County of Barrhead No. 11 jointly provide, on an equally cost-shared basis, programs and services which are comprised of delivering Fire Protection, Emergency Response Centre operations, the management and operation of the Regional Landfill Site and the Barrhead Johnson Airport.

Additional services such as Family and Community Support Services and the Municipal Library (also includes Pembina Hills School Division) receive contributions from the Town and County in order to continue to provide services to the community. The County of Barrhead also provides a portion of funding towards the operations of the Arena, Aquatic Centre and Curling Rink facilities and summer programming for children.

The RCMP School Resource Officer is a position that is funded by several partners, including Pembina Hills Public Schools, the Town of Barrhead, the County of Barrhead and Woodlands County. This position was vacant for some time in 2019; however, it is once again up and running.

Town Council is pleased to be involved in enhancing the quality of life for the residents by providing worthwhile programs and services. Members of Council would like to take this opportunity to thank the countless volunteers and organizations that have provided generous assistance to the members of our community in this regard.



Please check out the Town of Barrhead website at www.barrhead.ca for information on upcoming events, our bi-monthly newsletter and important notifications to our residential and business community.

Thank you all for your ongoing support, efforts and input throughout the year.



Parks and Recreation

The Parks & Recreation Department held several special events in 2019, including our annual Canada Day Carnival and Family First Night celebrations, complete with fireworks put on by the Barrhead Regional Fire Services Department.

We continued to host events throughout the year including BCHS Graduation, Pro North Hockey School, the Wild Rose Rodeo and various free skating and swim events. The Parks & Recreation Department also provided support and assistance for events such as the Blue Heron Parade and Fair, Street Festival, Fly in Breakfast, Show and Shine Car Show and Pumpkin Walk.

Exciting new additions were made to the programs and services that we offer, including fitness programs, workshops, new aquatic programs, bounce house rentals and a free disc golf course. A new, off-leash dog park was formed, which was extremely well-received by residents and their pets. This is an enclosed area that allows dogs to socialize and run free, while their owners get the physical

and emotional benefits from exercise and by socializing with other dog owners.

We focused attention in our parks and other green spaces on tackling tree diseases such as black knot, as well as addressing invasive and noxious weeds in the community.

The Blue Heron Boardwalk was removed and replaced with a temporary path, in anticipation of a new boardwalk in 2020.

In conjunction with the County of Barrhead and 19 local business sponsors, we had one of our most successful Summer Programs to date. We offered 33 different programs plus free “Friday Fun Days”. Two-thirds of the programs were full and/or waitlisted, and the majority of the remaining programs were close to capacity, indicating a positive response overall. This year we also added a Special Needs Program Assistant position to provide a successful program experience for all children in the community. This assistance was well received by parents



and guardians, resulting in a higher enrolment rate in children of all abilities.

The Town and County of Barrhead continued to partner for the annual Communities in Bloom evaluation, and once again received the top score of “5 Blooms” for the third year in a row.

The Barrhead Regional Aquatics Centre successfully ran 155 swim lesson programs in 2019. They were awarded the Lifesaving Society Anne Resek Swim for Life Affiliate Recognition Award for serving a community with a population less than 7,500, with the largest Swim for Life program. Our swim lesson programs were provided to a total of 1,763 participants. Additionally, we hosted the North Edmonton Swim Club meet which brought 305 swimmers to our community and will return as an annual event.

The driving focus for these programs and services is to continue to promote an active lifestyle as well as provide opportunities for residents and visitors to develop connections between each other and the community.





Planning & Development

In 2019, the Development Department issued a total of 52 development permits, summarized as follows:

DESCRIPTION	CONSTRUCTION VALUE
3 New Single Family/Duplex Dwellings	\$985,000
Residential Additions, Sheds, Garages, Decks, Roofs, Fences, Renovations	\$257,472
10 Commercial Additions, Removals, Renovations	\$651,000
Parks and Recreation	\$550,000
Institutional	\$17,065,000
TOTAL	\$19,508,472

A decrease of single-family/duplex residential permits were taken out in 2019, with a total of three as compared six in 2018. Total commercial development in 2019 was approximately \$651,000, slightly higher than 2018 which was \$485,000.

The Planning and Development Department signed on to the Alberta Safety Codes Authority's E-site Permitting Program and provides all development information to the Alberta Safety Codes Council on an ongoing basis.

The Town of Barrhead Municipal Development Plan was completed and approved in 2019.

The department continues to update the Town's land use, index, and street address maps with new subdivisions on an as-required basis. We also provide mapping and graphics inter-departmentally and to local community groups on an as-needed basis. The Planning and Development Department continues to work with developers on proposed projects throughout the Town.

Enforcement Services

In 2019, the Bylaw Enforcement Department created a total of 230 files from January 1 to December 31, 2019. These calls for service covered a wide range of issues and called for varying levels of staff involvement.

The majority of our files were created through Bylaw Enforcement. We had a total of 84 files created relating to specific Town of Barrhead Bylaw infractions. Most of these violations were for failure to remove snow, followed by unsightly lot violations.

We had 17 Animal Control matters this year, a sharp decrease from last year's totals. These cover a wide range of issues, the most common of which are dog/cat at large Bylaw offences. We had no serious dog bite incidents this year.

In addition, we dealt with 87 traffic related files. 58 of these files were Traffic Safety Act (TSA) offences (largely speeding and distracted driving) and 29 files were Use of the Highway Rules of the Road offences (largely school zone speeding). We also dealt with 26 Traffic Bylaw matters, the majority of which were for failure to obey seasonal parking ban signage.



We also dealt with 16 files that fall under our Miscellaneous or Other category. These are files that typically assist RCMP or Barrhead Regional Fire Services, or do not fall under any specific Bylaw Violation category.

In the coming year, the department will continue to review our current Bylaws as well as the industry's best practices to determine what, if any, changes may be required moving forward.

Legislative Services

Legislative Services continues to create, update and revise current bylaws and policies and field inquiries on bylaws, business licensing, twinning, etc. Legislative Services is also working on updating the Emergency Management Plan and Intermunicipal Development Plan.



Communications

SOCIAL MEDIA:

Facebook, Twitter, and Instagram have a combined audience of over 2,600 fans or followers, with Facebook being the primary media channel, an organic audience increase of 600. Average weekly organic reach for our messaging is roughly 3,000-4,000 people depending on the content posted and current events. Over 400 people reached out privately and directly to Town staff via social media for their questions and issues and we maintained 95% response rate in under 60 minutes regardless of the time of day the messages were received. We had to delete only 2 posts for violating our social media moderation policy, one for inappropriate language and one for commercial self-promotion (multi-level marketing). In each case the original poster was contacted and were understanding. We have not had to ban a single user for trolling or inappropriate conduct.

REPUTATION MANAGEMENT:

The Agrena maintained their 4.2 star rating on Google with the Aquatics Centre increasing their rating to 4.4 stars. Any negative reviews were addressed promptly and publicly. Online complaints relating to the Town and Council centered around crime and were echoed throughout the year. No other repetitive topics surfaced.

MAJOR ACHIEVEMENTS:

The branding project received substantial grant funding and a Request for Proposal was published in early 2019 with ION Brand Design being selected as the winning firm. The project began early summer which included public participation in uncovering the Town's key messages, core identity and brand story. The brand development project concluded in January 2020 and launch strategies are being implemented in 2020 and beyond.

The BARCC Connect system has seen continued success with the coalition receiving the Ministers Award for Municipal Excellence. Submitted under the Partnership category through the County of Barrhead, as the project involves collaboration between multiple municipalities and stakeholders, the application won the Partnership category and went on to win the Outstanding Achievement Award, the Minister's highest award. Other than recognition, the system has seen continued positive effects on the community, such as enrolment increases and alerts being shared between citizens and on social media, indicating that accurate information regarding crime and municipal services are reaching their intended audiences.

The photography project wrapped in October providing the Town with a library of thousands of images depicting a year's worth of Barrhead events, scenery, and lifestyle. Expertly shot by local photographer Kim VanLeeuwen, these photos will be used alongside the new Brand Identity Guidelines to showcase our community authentically on local, regional, and provincial channels. Additional photography and videography will continue on a project-by-project basis.





Public Works

2019 began with the annual snow removal program. A colder February caused some water lines to freeze, which meant trying to thaw them out or running temporary water until we could get them thawed.

Other annual projects included crack sealing of roads, lane ditching & gravelling, road oiling, tree pruning and brushing, mowing, new sidewalk installations and rehab of existing sidewalks, building and equipment maintenance, setting up for special events and staff training.

Two asphalt overlays were also carried out - 53 Avenue north to 54 Avenue and 49 Street west to 53 Street, both in the entrances to Barr Manor. Ten water and sewer utility patches were completed along with a dozen road repairs.

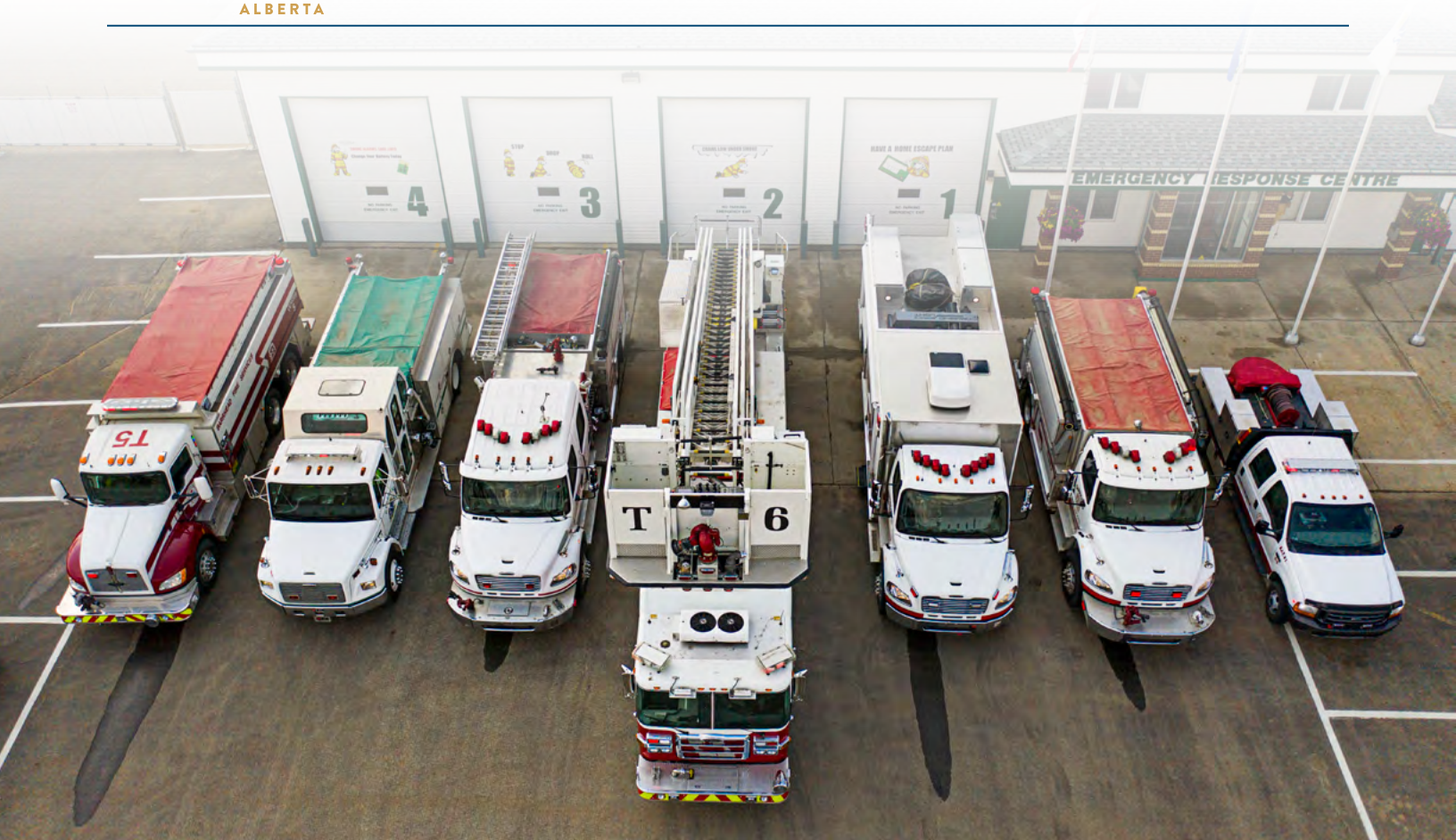
The Public Works Department also assisted in the demolition and removal of the old Walking Trail Boardwalk and then with gravelling of the surface.

In the spring, Kayden Industries set up at the Town's sewage

lagoons to start the 60 day process of desludging two of the lagoons. This was the first phase for an aeration upgrade that will consist of two new air compressors being installed in the blower building and the removal of the old course air bubblers in the lagoons. More efficient fine air diffusers will replace the existing ones. The lab in the blower building will also be receiving an upgrade to assist in the testing that is required. Work is being carried out by Chandos Construction and is expected to be completed in the summer of 2020.

The Town also contracted Alberta Pipe Inspection to flush and camera approximately 80% of the sanitary sewer main lines. This provides valuable imagery on the condition of the Town's sewer main infrastructure and provides the Town with detailed information on where repairs or upgrades will be required now and in the future.

The gathering of information has begun for 2020 industrial park reservoir upgrades, which will include new pumps, backup generator, piping and electrical replacements.



Barrhead Regional Fire Services

2019 was a year of growth for Barrhead Regional Fire Services. New members and renewed excitement for training brought fresh life and ideas to the service. This restored zest for training and more members have given the department a bright enthusiasm to providing protection moving forward. Putting words into plans and actioning those plans is why we have seen so much growth. Our members know that this is a professional department and our leadership and administration recognizes that everyone can contribute.

The biggest challenge in 2019 year was to attract new members. We found our traditional demographic to draw from were males ages 27 – 45. Recently, in regards to recruitment, the department was depicted as a place where only those who could handle the physical demands or meet a hero-like image to become a Firefighter, could join. In reality, however, what is truly required is a willingness to

help those in need and be community minded. Like our predecessors, the older residents of this area, who built community halls and gave selflessly to see growth, we too recognize that this spirit is not gone. People still want to give back and through the Fire Department they get that opportunity. Even though the training requirements are bigger than ever, people are excited to have a place to share ideas and help their community when needed. It is about being accepted for who they are and being allowed to contribute, as a group, where they can. Our new demographic to draw on is anyone from age 18+ who wants to give in this capacity. As administration of the Fire Department, we foster an environment of excellence in training and performance, but see the needs of everyone and make opportunities for them to grow and be successful.

Training the members of the Fire Department is one of our biggest operational goals. We are providing a

staple of Firefighter training while building in succession planning and growth. Last year we offered the NFPA 1001 Firefighter Level 1 and 2, NFPA 1021 Fire Officer Level 1, NFPA 1041 Fire Service Instructor Levels 1 and 2, NFPA 1006 Rescue Awareness and Rope Technician, NFPA 1051 Wildland Firefighting, Ice Rescue, Incident Command System 100, 200, 300 and 400 and even sent a few members to a Farm extrication course. This year has seen the real start to our new training facility, investing in better training to our members with the hope of joint training efforts with our neighbouring municipalities. The new training area is a 3-story sea-can structure with a live burn chamber that will allow us to train in diverse fire scenarios, as well as rope rescue and confined space. Our design, moving forward, is to install gas props to safely meet the complex training standards required today. Our training was appreciated provincially this year when we sent members and Tender 5 to assist with the forest fires around High Level.

Approval to purchase/order a new command truck and a wild land small engine means further provision for our community. Through normal attrition the vehicles required were replaced. The command was 10 years old and the wild land rapid attack unit was 20 years old. It is important to keep our fleet up to date and running well. The County of Barrhead Mechanics keep our fleet in tip top shape with routine maintenance and fixing mechanical issues as they arise. Tower 6 and Rescue 8 had more complicated repairs but some ongoing issues were also rectified this year.



The yearly activities of Barrhead Regional Fire Services involved responding to own community and being called to assist High level. The activities are summarized in the following table:

	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Members	35	25	28	31	25	27	32	33	35	23
Town Responses	128	144	201	199	102	60	89	62	64	63
County Responses	123	145	137	167	113	90	63	67	73	77
Town Response hrs	608	735	483	543.5	706.3	258.5	738	359	431.5	811.5
County Response hrs	1282	1136	1272.5	2413	1829.4	1314.5	1105.5	1	1249.5	1196
Local Training hrs	5275	1950	2043	3738	2024	1494	1704	1521	1949	1703.5
Other Training hrs	1375	498	658.5	499	1242	713	628	1568	1371	624
Mutual Aid	2	3	18	11	11	6	NA	NA	NA	NA



TOWN OF
BARRHEAD
ALBERTA

Town of Barrhead Main Office

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February 7, 2020

Ellerington **LLP**
Chartered Professional Accountants



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

Dear Sirs/Madams:

Re: **Town of Barrhead 2019 Financial Audit**

A – Our Role as Auditors

As auditors for the Town, our objective was to express an opinion on whether the financial statements present fairly, in all material respects, the financial position, results of operations and cash flows of the Town in accordance with Canadian generally accepted accounting principles.

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.

Because an audit is conducted primarily to enable us to express an opinion on the financial statements, it 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 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

Assurance required 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.

C – Confidentiality

We maintain the strictest confidence with respect to any client's or former client's information. Accordingly, the Town'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.

E – Role of Management and Council

The preparation of the financial statements in accordance with Canadian generally accepted accounting principles is the responsibility of management. This responsibility includes the maintenance of adequate accounting records and internal controls, prevention and detection of fraud 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 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 2019 minutes and bylaws have all been reviewed in the course of our audit.

H – Debt Limit

Schedule 10 of the Financial Statements discloses debt and debt limits for the Town. The Town has a debt limit under the Municipal Government Act is \$19,149,225. The actual debt of the Town was \$4,512,194 leaving \$14,637,031 available. Maximum allowable annual principal and interest payments under the Municipal Government Act are \$3,191,538. With annual principal and interest payments of \$290,569, the Town can afford an additional \$ 2,900,969 in annual payments of principal and interest.

The existing debt is financed at 3.153 per cent per annum, the rate is fixed for 25 years. With annual inflation in Canada projected to be 1.6 per cent per annum, the cost of borrowing is exceptionally inexpensive.

I – Consolidated Statement of Financial Position

The financial statements reflects the consolidated statement of financial position of the Town as at December 31, 2019. This statement can be evaluated as follows:

1. Debt Ratio

Total assets decreased to \$71,776,551 as at December 31, 2019 from \$71,870,546 a year earlier, a decrease of \$93,995. Liabilities decreased by \$380,006 during the year. The net result is an increase of accumulated surplus of \$286,011.

2. Working Capital

Working capital is another way of expressing an entity's liquidity. As at December 31, 2019 working capital was \$5,917,195, a decrease of \$146,983. An immaterial decrease, so effectively it remained unchanged.

3. Net Financial Assets

The Consolidated Statement of Financial Position reflects a Net Financial Assets of \$1,131,176 which is down from \$1,163,719. Net financial assets are reduced by the total amount of long term debt of \$4,512,194. In fiscal 2020 the Town only has to repay \$149,469 of the long term debt so net financial assets is a very conservative measurement.

Based upon evaluation of debt limits and financial ratios, the Town continues to maintain a strong financial position.

J – Consolidated Statement of Cash Flows

The financial statements reflects the consolidated statement of cash flows of the Town for the year ended December 31, 2019. This statement provides detailing of sources of cash flow and uses of cash flow. During fiscal 2019 operations before financial activities provided \$1,535,739 in cash flows. Excess of revenues over expenses for 2019 was \$286,011 after expensing \$1,847,570 in amortization and loss on disposal of tangible capital assets of \$18,563. These are non-cash expenses meaning that operations generated \$2,152,144 in cash flow. Another factor in the \$1,535,739 cash flow from operations was the decrease in non-cash working capital of \$616,405.

Capital activity used \$2,165,301 of cash flows which was the difference between acquisition of tangible capital assets for \$2,205,451 and disposition of tangible capital assets for \$40,150.

Investing activity consisted solely of decreased restrictions on cash and cash equivalents of \$303,370. This pertains mainly to unexpended Provincial Grants.

Financing activity was only repayment of long term debt for \$144,865.

These four types of activities resulted in a decrease of cash and cash equivalents for the year of \$471,057. Combined with cash and cash equivalents at the beginning of the year of \$5,297,050 the Town ended the year with \$4,825,993 in cash and cash equivalents.

K – Changes of Accumulated Surplus

The financial statements details accumulated surplus and changes in accumulated surplus of the Town during fiscal 2019. 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. These assets are reflected in the financial statements at cost less accumulated amortization. Total cost is \$116,774,497 and total accumulated amortization is \$52,441,431 leaving a net book value of \$64,333,066. Subtracting long term debt of \$4,512,194 from the net book value leaves an equity in tangible capital assets of \$59,820,872. The increase in equity in tangible capital assets during the year reflects the fact that the Town has replaced capital assets at a pace faster than they are considered to amortize.

Restricted surplus of \$5,403,500 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 \$324,951 as at December 31, 2019, largely unchanged from \$323,691 as at December 31, 2018. 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 as long as the combination of restricted surplus and unrestricted surplus meet the Town's financial requirements which they do at \$5,728,451.

L – Beaver Brook Subdivision Phase 3

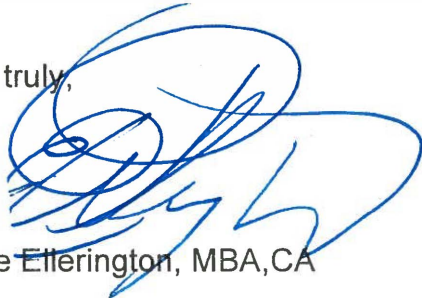
The costs of this development are no longer reflected on the balance sheet as inventory but are reflected in various categories of tangible capital assets as required by Alberta Municipal Affairs. This requirement by Alberta Municipal Affairs tends to understate working capital. Beaver Brook Subdivision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

M – Concluding Comments

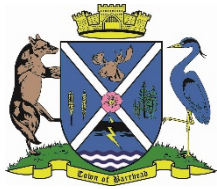
As in other years, as auditors, we are pleased with the financial progress and strength of the Town.

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

Yours truly,

A handwritten signature in blue ink, appearing to read 'Wayne Ellerington', is written over the 'Yours truly,' text.

Wayne Ellerington, MBA, CA



Item No. 7(c)

REQUEST FOR DECISION

To: Town Council

From: Edward LeBlanc, CAO

cc: File

Date: April 28, 2020

Re: 2020 Final Operating and Capital Budgets

1.0 Purpose:

For Council to approve the 2020 final draft Operating and Capital Budgets, as presented.

2.0 Background and Discussion:

The 2020 Final Operating and Capital Budgets have been prepared based on Council's decisions during and following the budget meetings held with the department staff and with Council. Extensive discussions took place to arrive at the Final 2020 Operating and Capital Budgets. All changes directed by Council have been included in these budgets.

The 2020 School Requisition from the Province has been received. The comparison between the 2020 and 2019 School Requisition is as follows:

Alberta School Foundation Fund (ASFF) Requisition:

2020 School Requisition	2019 School Requisition	Difference
\$ 1,479,691	\$ 1,460,676	\$ 19,015 Increase

As the school requisition is divided among the total assessment, the school portion of the **Residential** tax rates will be amended as follows:

2020 Residential School Tax Rate	2019 Residential School Tax Rate	Difference	Effect on Each \$100,000 of Residential Assessment Value
2.6763	2.6349	0.0414 Increase	\$4.14 Increase

The school portion of the **Non-Residential** tax rates will be amended as follows:

2020 Non-Residential School Tax Rate	2019 Non-Residential School Tax Rate	Difference	Effect on Each \$100,000 of Non-Residential Assessment Value
3.9823	3.7474	0.2349 Increase	\$23.49 Increase

Barrhead District Social Housing Association (B.D.S.H.A) Requisition:

2020 BDSHA Requisition	2019 BDSHA Requisition	Difference
\$ 60,477	\$ 57,754	\$ 2,723 Increase

This increase will have a minimal affect on the overall tax notice.

Government of Alberta-Designated Industrial Assessment Fee Requisition:

Starting in 2018, the Town has been requisitioned for the fees associated with the assessment costs for Designated Industrial properties within our boundaries. This will affect the linear properties being electricity, telecommunications, television, cable and natural gas. Total requisition amount is \$509.11 for 2020.

2020 Non-Residential Linear Tax Rate	2019 Non-Residential Linear Tax Rate	Difference	Effect on Each \$100,000 of Non-Residential Linear Assessment Value
0.0760	0.07860	0.0026 Decrease	\$0.26 Decrease

Aquatic Centre Debenture Tax Rate:

Funds are being collected for the Aquatic Centre Debenture payment. The Town has ensured that this is listed as a separate line on the tax notices so all property owners can see exactly what the cost is to them.

2020 Aquatic Centre Debenture Tax Rate	2019 Aquatic Centre Debenture Tax Rate	Difference	Effect on Each \$100,000 of Residential Assessment Value
0.5782	0.5683	0.0099 Increase	\$0.99 Increase

The **2020 Property Assessments** have been received.

Most **residential single-family assessments decreased by an average of +/- 2.1%**. Most of the **non-residential assessments decreased by an average of +/- 0.1%**.

The 2020 assessment information is as follows:

2019 Residential Taxable Assessment	381,660,440
2020 Growth Assessment Changes	837,700
2020 Market Assessment Change	(8,043,210)
2020 Residential Taxable Assessment (lower)	374,454,930

2019 Non-Residential Taxable Assessment	128,924,040
2020 Growth Assessment Changes	(692,970)
2020 Market Assessment Changes	(176,970)
2020 Non-Residential Taxable Assessment (lower)	128,054,100

Following is a breakdown of the total assessment change by Growth and Market.

Assessment – Based on Growth

For new construction, any changes to progressive assessments (buildings that were under construction during 2019) using the same municipal tax rate as 2019.

Growth Assessment Changes	New Growth Assessment	Reduction in Net Municipal Taxes Raised
2020 Residential	837,700	7,101
2020 Non-Residential	(692,970)	(9,765)
Total (Reduction) Tax Revenue Based on Growth Only		(2,664)

Assessment – Based on Market Assessment Changes

For changes in assessments due to the market and sales in the various areas of the Town, using the same municipal tax rate as 2019.

Market Assessment Changes	New Market Assessment	Reduction in Net Municipal Taxes Raised
2020 Residential	(8,043,210)	(68,186)
2020 Non-Residential	(176,970)	(2,494)
Total (Reduction) Tax Revenue Based on Market Only		(70,680)

Total Reduction in Municipal Tax Revenue Based on maintaining Tax Rates same as in 2019	(73,344)
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The following information shows the same changes in assessments and reduction in municipal taxes sorted by **Total Residential and Non-Residential Assessments**, with the Same tax rate as in 2019.

Residential Assessment Changes	Assessment Change	Reduction in Residential Taxes
2020 Residential - Growth	837,700	7,101
2020 Residential - Market	(8,043,210)	(68,186)
Total (Reduction) Tax Revenue Based Residential		(61,085)

Non-Residential Assessment Changes	Assessment Change	Reduction in Non-Residential Taxes
2020 Non-Residential - Growth	(692,970)	(9,765)
2020 Non-Residential - Market	(176,970)	(2,494)
Total (Reduction) Tax Revenue Based on Non-Residential		(12,259)

Total Reduction in Municipal Tax Revenue Based on maintaining Tax Rates same as in 2019	(73,344)
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Municipal Taxes

In preparation of the 2020 Budget, Council reviewed the draft operating and capital budgets and indicated a number of priorities for the year.

Each year the increased costs for service delivery, salaries, gas and power utilities, insurance, fuel, materials and supplies, contracted services, etc. are funded in part by any increases in municipal assessments, user fees and charges and the utilization of reserves.

Council determined the capital projects to be undertaken, funded by reserves and grants where applicable. Any additional revenue will be transferred to capital reserves for future projects.

As determined by Council, the 2020 budget has been prepared with maintaining the municipal portion of the tax rate for residential, non-residential, farmland and machinery and equipment property tax classes.

A summary of the percentage increases on the municipal and total tax rates is as follows. The 'Total Tax Rate' takes into account the municipal, aquatic centre debenture, school, social housing and linear tax rates. The total taxes paid by the property owner would also be affected by any increases or decreases in their specific property assessment values.

Residential Tax Rate Summary Final Net Effect:

	2020 Tax Rate	2019 Tax Rate	% Change	Change on Each \$100,000 of Assessment Value
Municipal Only	8.4775	8.4775	0% Increase	\$0.00
Total Tax Rate (including Aquatic Debenture & all Requisitions)	11.8541	11.7953	0.49% Overall Net Increase	\$5.88 Overall Net Increase

Summary of Residential Tax Accounts		
Properties with decrease in municipal taxes greater than \$300.00	4	1,739 Properties = 99%
Properties with decrease in municipal taxes \$ 200.00 to \$ 300.00	5	
Properties with decrease in municipal taxes \$ 100.00 to \$ 200.00	63	
Properties with decrease from \$ 1.00 to \$ 100.00	1,485	
Properties with increase from \$ 0.00 to \$ 50.00	154	
Properties with increase from \$ 50.00 to \$ 100.00	28	
Properties with increase from \$ 100.00 to \$ 200.00	13	
Properties with increase from \$ 200.00 to \$ 300.00	3	
Total number of Properties	1,755	

Non-Residential Tax Rate Summary Final Net Effect:

	2020 Tax Rate	2019 Tax Rate	% Change	Change on Each \$100,000 of Assessment Value
Municipal Only	14.0905	14.0905	0% Increase	\$0.00
Total Tax Rate (including Aquatic Debenture & all Requisitions)	18.7731	18.5208	1.35% Overall Net Increase	\$25.23 Overall Net Increase

Summary of Non-Residential Tax Accounts		
Properties with decrease in municipal taxes \$ 500.00 to \$1,000.00	2	259 Properties = 90%
Properties with decrease in municipal taxes \$ 300.00 to \$500.00	4	
Properties with decrease in municipal taxes \$ 100.00 to \$300.00	39	
Properties with decrease in municipal taxes \$ 50.00 to \$ 100.00	63	
Properties with decrease in municipal taxes \$ 1.00 to \$ 50.00	49	
Properties with increase from \$ 0.00 to \$ 50.00	76	
Properties with increase from \$ 50.00 to \$ 100.00	26	
Properties with increase from \$ 100.00 to \$ 200.00	10	
Properties with increase from \$ 200.00 to \$ 300.00	10	
Properties with increase from \$ 300.00 to \$ 400.00	1	
Properties with increase from \$ 400.00 to \$ 500.00	1	
Properties with increase from \$ 500.00 to \$ 600.00	3	
Properties with increase from \$ 600.00 to \$ 700.00	1	
Properties with increase from \$ 700.00 to \$ 900.00	1	
Properties with increase greater than \$900.00	3	
Total number of Properties	289	

Attached is the summary of the Residential and Non-Residential tax rates from 2014 to 2020 **(Schedule A)**.

The Total Operating Revenue budget for 2020 is \$14,515,061.00 and the total Operating Expense budget is \$14,497,115.00 (excluding amortization expenses), for a surplus of \$17,946.00. Attached are diagrams indicating the various sources of operating revenues **(Schedule B)**, operating expenses by department **(Schedule C)** and operating expenses by category **(Schedule D)**.

The total Capital Budget is \$7,814,624. The budgeted operational funding contributed to capital projects was \$1,437,421 in 2019 and \$1,351,042 in 2020, a decrease of \$86,379. Attached is a listing of the 2020 Capital Budget Highlights for the projects Council has approved for 2020 **(Schedule E)**.

2020 Operating and Capital Budgets

Attached is the listing of the individual budget lines for the operating and capital budgets (**Schedule F**). The overall budget has a **surplus of \$17,946**, which can be used to offset any reductions in assessments or any unplanned expenses.

3.0 Alternatives:

3.1 Council approve the 2020 Operating and Capital Budgets, as presented.

3.2 Council provide Administration with further instructions regarding the draft 2020 Operating and Capital Budgets.

4.0 Financial Implications:

2020 Operating and Capital Budget approval.

5.0 Interdepartmental Implications:

The departments would be required to adhere to the 2020 Operating and Capital Budgets.

6.0 Senior Government Implications:

Limited.

7.0 Political/Public Implications:

Municipal property tax mill rate remains the same from 2019.

8.0 Attachments:

Schedule A - Summary of the Residential and Non-Residential tax rates from 2014 to 2020.

Schedule B – Operating Revenues by Category – Summary Diagram

Schedule C – Operating Expenses by Department – Summary Diagram

Schedule D – Operating Expenses by Category – Summary Diagram

Schedule E – 2020 Capital Budget Highlights

Schedule F – 2020 Operating and Capital Budgets

9.0 Recommendations

That Council adopt the 2020 Operating Budget with Revenues of \$14,515,061.00 and Expenses of \$14,497,115.00, plus the amortization expense budget of \$1,920,200.00, for a surplus of \$17,946.00 and the Capital Revenues and Expenses Budgets of \$7,814,624.00, which includes maintaining the municipal portion of the residential, non-residential, farmland and machinery and equipment property tax rates for 2020.

(Original signed by the CAO)

Edward LeBlanc

CAO

**TOWN OF BARRHEAD PROPERTY TAX RATES
2014 to 2020**

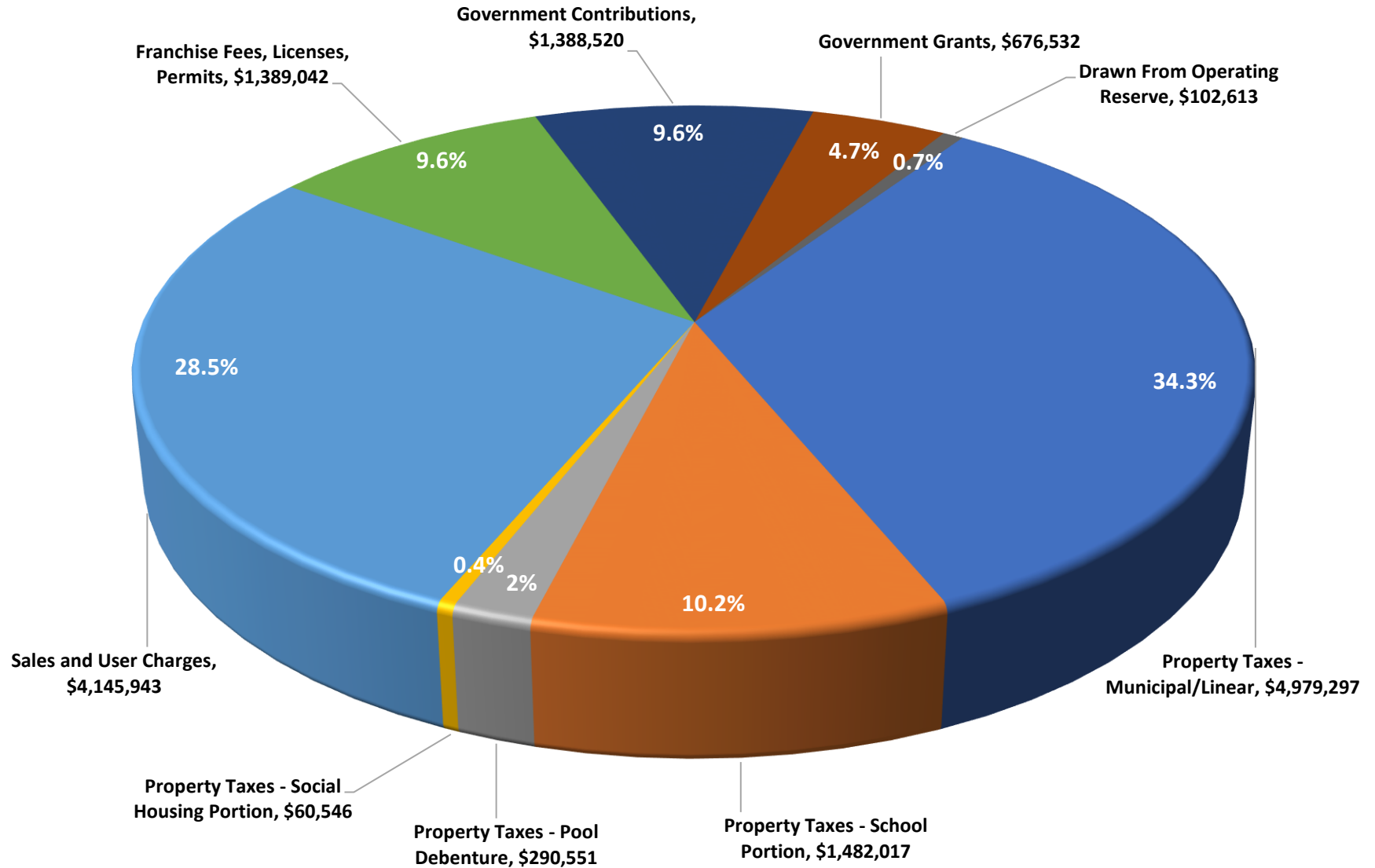
<u>RESIDENTIAL & FARMLAND</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	2020 Actual
MUNICIPAL							
General Operations of Council	7.5275	7.8275	7.9775	7.9775	8.2275	8.4775	8.4775
Aquatic Centre Debenture	0.0000	0.0000	0.5887	0.5824	0.5711	0.5683	0.5782
Cost of Requisitions	<u>0.0608</u>	<u>0.0618</u>	<u>0.0421</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	0.0000
TOTAL MUNICIPAL	7.5883	7.8893	8.6083	8.5599	8.7986	9.0458	9.0557
REQUISITIONS							
Alberta School Foundation Fund	2.5960	2.5354	2.4868	2.5761	2.6228	2.6349	2.6763
Barrhead & Dist. Social Housing	<u>0.1109</u>	<u>0.1038</u>	<u>0.1029</u>	<u>0.1117</u>	<u>0.1144</u>	<u>0.1146</u>	0.1221
TOTAL REQUISITIONS	2.7069	2.6392	2.5897	2.6878	2.7372	2.7495	2.7984
TOTAL TAX RATES	10.2952	10.5285	11.1980	11.2477	11.5358	11.7953	11.8541

<u>NON-RESIDENTIAL</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	2020 Actual
MUNICIPAL							
General Operations of Council	13.1405	13.4405	13.5905	13.5905	13.8405	14.0905	14.0905
Aquatic Centre Debenture	0.0000	0.0000	0.5887	0.5824	0.5711	0.5683	0.5782
Cost of Requisitions	<u>0.0608</u>	<u>0.0618</u>	<u>0.0421</u>	<u>0.0000</u>	<u>0.0000</u>	<u>0.0000</u>	0.0000
TOTAL MUNICIPAL	13.2013	13.5023	14.2213	14.1729	14.4116	14.6588	14.6687
REQUISITIONS							
Alberta School Foundation Fund	3.8121	3.5066	3.5607	3.6055	3.6296	3.7474	3.9823
Barrhead & Dist. Social Housing	<u>0.1109</u>	<u>0.1038</u>	<u>0.1029</u>	<u>0.1117</u>	<u>0.1144</u>	<u>0.1146</u>	0.1221
TOTAL REQUISITIONS	3.9230	3.6104	3.6636	3.7172	3.7440	3.8620	4.1044
TOTAL TAX RATES	17.1243	17.1127	17.8849	17.8901	18.1556	18.5208	18.7731



Town of Barrhead Budget REVENUE SOURCES 2020 Operating Revenues by Category

Schedule B

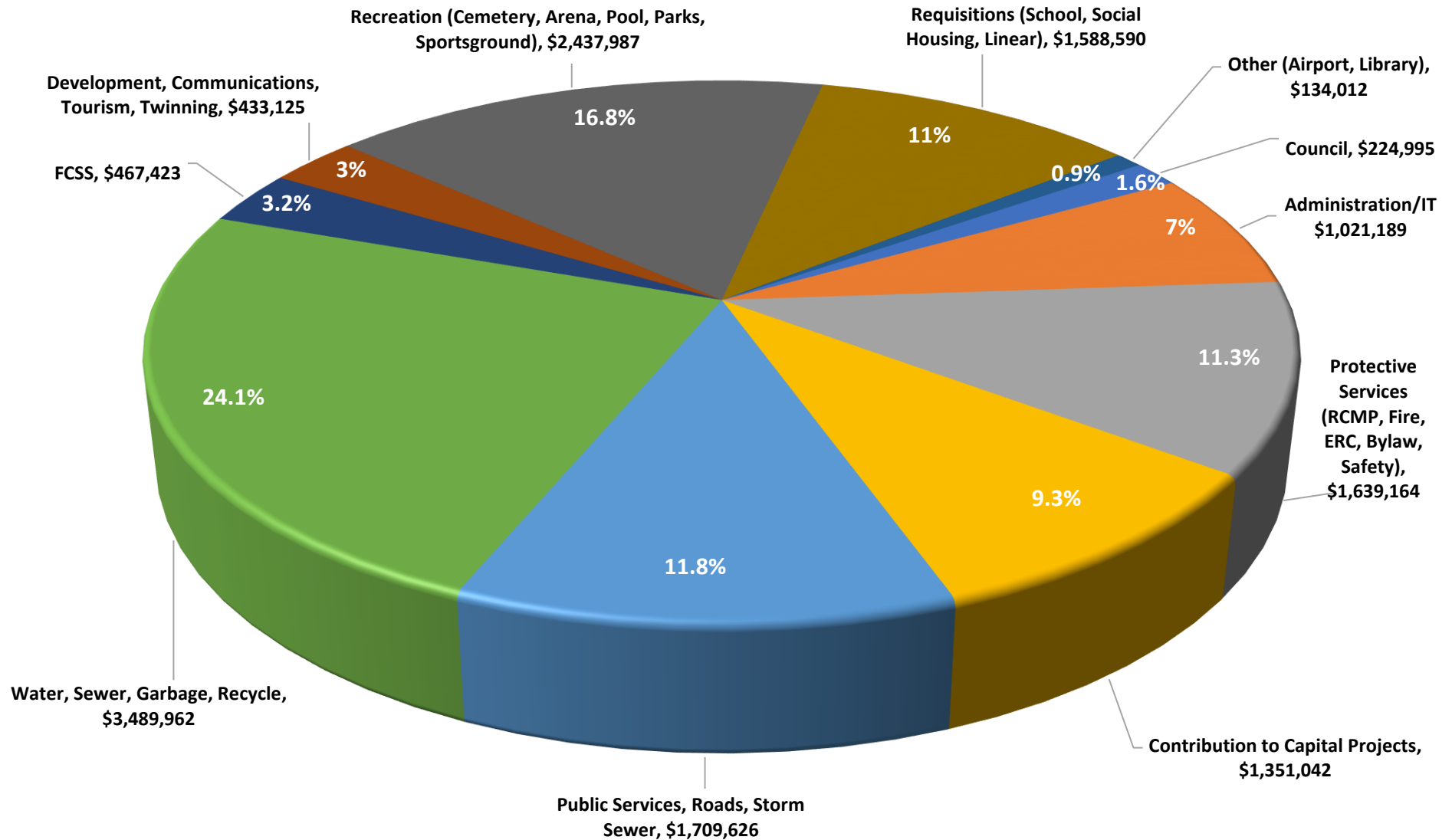


2020 TOTAL REVENUE BUDGET: 14,515,061



Town of Barrhead Budget OPERATING EXPENSES 2020 Operating Expenditures by Department

Schedule C

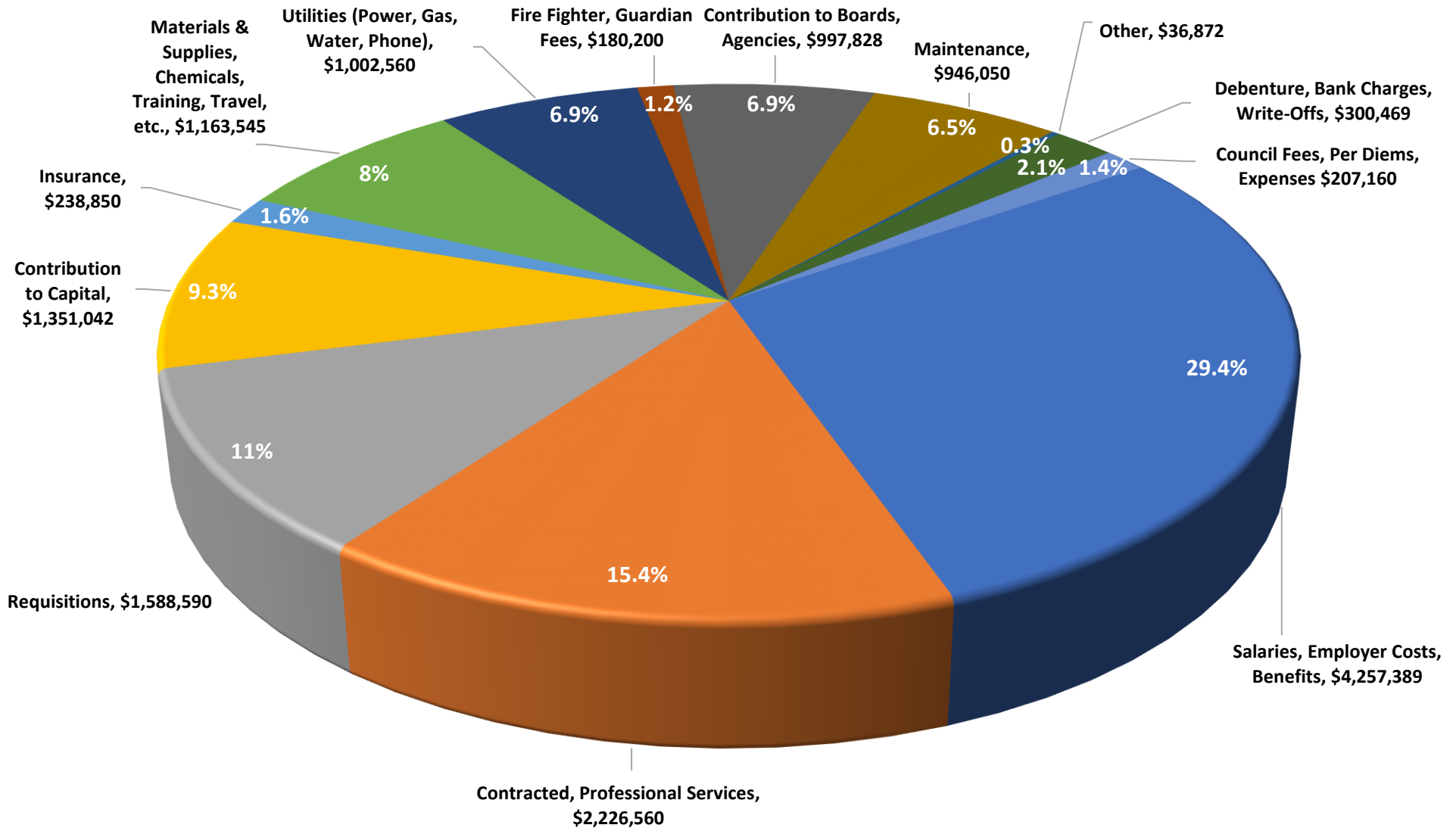


2020 TOTAL EXPENDITURES BUDGET: 14,497,115



Town of Barrhead Budget OPERATING EXPENSES 2020 Operating Expenditures by Category

Schedule D



2020 TOTAL EXPENDITURES BUDGET: 14,497,115



TOWN OF BARRHEAD 2020 CAPITAL BUDGET SUMMARY

"SCHEDULE E"

PUBLIC WORKS DEPARTMENT, INCLUDING ROADS

- Purchase of Sweeper, Skid Steer Snow Wing, Shop Press, Sea Can
- 55A Avenue Rehabilitation Sections
- 56 Avenue/55 Street Overlay – Asphalt only
- 51 Avenue/54 Street Overlay – Asphalt only

WATER, SEWER, STORM SEWER AND TRADE WASTE

- Wastewater Lagoon Upgrades
- Lagoon Facility Roof Replacement
- Lagoon Berm Rehabilitation
- 48 Avenue Lane Storm Sewer
- Bulk Water Computer System Upgrades
- Industrial Park Water Reservoir Upgrades
- Asset Review Sanitary Distribution System
- 56 Avenue Sewer from 55 to 56 Street Sections
- Mobile Radio Read Devices
- Purchase of Commercial Garbage Bins

ADMINISTRATION

- New Municipal Financial System Completion
- Computer Equipment Upgrades

PARKS AND RECREATION

- Arena Ice Mechanical Upgrades
- LED Lights at Pool
- Purchase of Arena Sound System, Sprinkler System, Heat Pump
- Additional Fencing at Dog Park
- Open Deck Trailer Purchase
- Sanding, Repainting Bleachers in Sportsground
- Splash Park Features, Underground Repairs
- Preliminary Skateboard Park Planning
- Bowling Alley upgrades
- Purchase of Pool Lobby Furniture and Pool Vacuum
- Curling Rink Roof, Mechanical Upgrades
- New picnic tables at Rotary Park
- Walking Trail Upgrades
- Boardwalk Enhancements

JOINT PROJECTS WITH COUNTY OF BARRHEAD, INCLUDING FIRE, ERC, LANDFILL, AIRPORT

- New Fire Engine
- Capital Project at Airport
- New Rapid Attack Fire Truck

**Town of Barrhead
2020 Operating Budgets - FINAL**

REVENUES

Costing Center	GL Account	Budget
0101-Taxes	1-111100 - Taxes - Residential	4,434,318
0101-Taxes	1-111200 - Taxes - Non-Residential	2,133,020
0101-Taxes	1-111300 - Taxes - Machinery & Equipment	14,909
0101-Taxes	1-111400 - Taxes - Farmland	1,390
0101-Taxes	1-119000 - Taxes - Linear	126,267
0101-Taxes	1-123000 - Taxes - Federal Grant In Lieu	6,681
0101-Taxes	1-124000 - Taxes - Provincial Grant in Lieu	95,826
0201-Other	1-151100 - Penalties & Costs on Taxes	25,000
0201-Other	1-154000 - Concessions & Franchises	740,000
1102-Council	1-159001 - Reimbursements	1,500
1201-Administration	1-141000 - Sale of Goods & Services	20,000
1201-Administration	1-141012 - Assessment Complaint Fees	100
1201-Administration	1-149001 - Computer Purch Paym't	6,000
1201-Administration	1-152000 - Business Licenses	38,000
1201-Administration	1-156000 - Rentals/ Leases/ Encroach	4,500
1201-Administration	1-159000 - Revenues From Own Source	3,000
1201-Administration	1-159003 - Donations/Fundraising	150
1201-Administration	1-192500 - From Operating Reserve	11,700
2101-RCMP	1-156000 - Rentals/ Leases/ Encroach	30,000
2101-RCMP	1-159007 - Enhanced Police Pos. - Pembina Hills	84,765
2101-RCMP	1-185000 - County Contribution	39,415
2101-RCMP	1-185001 - Other Municipal Contribution	5,934
2301-Fire	1-141000 - Sale of Goods & Services	150
2301-Fire	1-141013 - Mutual Aid Fees	2,000
2301-Fire	1-141014 - Fire Fighting Fees - Other	2,000
2301-Fire	1-141018 - Rescue Services	33,000
2301-Fire	1-159001 - Reimbursements	1,000
2301-Fire	1-185000 - County Contribution	125,000
2301-Fire	1-185002 - Operational Contribution - County	287,745
2301-Fire	1-185003 - Town - Fire Fighting Fees	50,000
2301-Fire	1-185004 - Town - Dispatch/Equip	9,795
2301-Fire	1-185005 - Operational Contribution - Town	287,745
2301-Fire	1-185006 - County - Ambulance Assists	20,000
2301-Fire	1-185007 - Town - Ambulance Assists	10,000
2301-Fire	1-185008 - County - Guardian/Dispatch/Equip	26,765
2303-ERC	1-185000 - County Contribution	25,662
2305-Town Fire/Town ERC	1-141015 - Other Revenues	2,000
2401-Disaster Services	1-159004 - General Revenue	50
2601-Bylaw	1-141016 - Weed Control Revenue	200

2601-Bylaw	1-152100 - Dog Licenses	2,100
2601-Bylaw	1-152101 - Cat Licenses	700
2601-Bylaw	1-153001 - Parking Fines/Bylaw Enf.	27,000
2601-Bylaw	1-153002 - Dog Bylaw Violate/Pound Fees	600
2601-Bylaw	1-153003 - Cat Bylaw Violate/Pound Fees	100
2701-Safety	1-185001 - Other Municipal Contribution	-
2702-Public Health	1-184000 - Provincial Grant	10,000
3101-Common Services	1-141000 - Sale of Goods & Services	500
3101-Common Services	1-141002 - Sale of Service General	15,000
3101-Common Services	1-159001 - Reimbursements	15,000
3101-Common Services	1-183002 - Federal Grant	-
3101-Common Services	1-184002 - Provincial Grant (S.T.E.P.	-
3101-Common Services	1-192500 - From Operating Reserve	6,000
3201-Roads	1-184001 - Prov. MSI Op. Grant	74,355
4101-Water	1-141000 - Sale of Goods & Services	500
4101-Water	1-141001 - Sale of Service (Bills)	1,733,000
4101-Water	1-141002 - Sale of Service General	500
4101-Water	1-141003 - Sale of Service (Bulk)	140,000
4101-Water	1-141005 - Turn On/Off Fee	1,000
4101-Water	1-141007 - Bulk Water Set Up Charge	500
4101-Water	1-141100 - BRWC - Oper. Sale of Serv	670,943
4101-Water	1-156000 - Rentals/ Leases/ Encroach	87,127
4101-Water	1-159001 - Reimbursements	100
4101-Water	1-159002 - Penalties	4,000
4101-Water	1-184002 - Provincial Grant (S.T.E.P.	-
4101-Water	1-184016 - ACP Rec Agree/Study Prov. G.	200,000
4101-Water	1-192500 - From Operating Reserve	-
4201-Sewer	1-141001 - Sale of Service (Bills)	606,500
4201-Sewer	1-141002 - Sale of Service General	400
4201-Sewer	1-159002 - Penalties	-
4201-Sewer	1-192500 - From Operating Reserve	-
4301-Trade Waste	1-141001 - Sale of Service (Bills)	320,457
4301-Trade Waste	1-159002 - Penalties	-
4302-Landfill	1-141001 - Sale of Service (Bills)	73,745
4302-Landfill	1-159004 - General Revenue	6,000
4302-Landfill	1-159006 - Landfill - Tipping Fees Revenue	100,000
4302-Landfill	1-185000 - County Contribution	73,745
4303-Recycle	1-141001 - Sale of Service (Bills)	136,698
4303-Recycle	1-141015 - Other Revenues	10,000
4304-New Landfill	1-156000 - Rentals/ Leases/ Encroach	4,000
5101-FCSS	1-184000 - Provincial Grant	315,423
5101-FCSS	1-185000 - County Contribution	76,000
5601-Cemetery	1-141000 - Sale of Goods & Services	4,200
5601-Cemetery	1-141019 - Plot Perpetual Care	1,400
6101-Development	1-141000 - Sale of Goods & Services	2,000
6101-Development	1-152500 - Development Application	4,000
6101-Development	1-152501 - Appeal Fee	200

6101-Development	1-152502 - Rezoning Fees	1,600
6101-Development	1-159001 - Reimbursements	2,500
6101-Development	1-192500 - From Operating Reserve	-
6102-Planning	1-152001 - Subd. Application Fee	-
6102-Planning	1-152002 - Subd. Endorsement Fee	-
6102-Planning	1-152003 - Subd. Time Ext, Amend, Cancel	-
6201-Communications	1-159004 - General Revenue	100
6201-Communications	1-184002 - Provincial Grant (S.T.E.P.	-
6201-Communications	1-184005 - Provincial Grant (TGIF)	-
6201-Communications	1-192500 - From Operating Reserve	7,000
6601-Subdivision #1	1-141020 - Subdivision - Sale of Lots (BB Phase 3)	130,000
6601-Subdivision #1	1-141022 - Subivision - Sale Land Tax Recovery	15,000
7201-Recreation Administration	1-141010 - Triathlon Rev.	50
7201-Recreation Administration	1-141023 - Programs General	7,500
7201-Recreation Administration	1-141024 - Summer Programs	15,000
7201-Recreation Administration	1-141025 - Soap Box Revenue	50
7201-Recreation Administration	1-141026 - Chall. Soccer Camp Rev.	50
7201-Recreation Administration	1-141101 - Admin. Fee	500
7201-Recreation Administration	1-156000 - Rentals/ Leases/ Encroach	5,000
7201-Recreation Administration	1-156006 - Ball Diamond Rental	3,000
7201-Recreation Administration	1-159003 - Donations/Fundraising	2,000
7201-Recreation Administration	1-159005 - Insurance Reimbursements	1,000
7201-Recreation Administration	1-159008 - Triathlon Donations	50
7201-Recreation Administration	1-183002 - Federal Grant	2,400
7201-Recreation Administration	1-184002 - Provincial Grant (S.T.E.P.	-
7201-Recreation Administration	1-185000 - County Contribution	30,000
7202-Arena	1-141006 - Pop Machine Revenue	50
7202-Arena	1-141017 - Vending Machine Revenue	500
7202-Arena	1-156001 - Godbersen Rotary Rental	8,000
7202-Arena	1-156002 - Rental Facility/Storage Rental	2,000
7202-Arena	1-156003 - Kitchen Rental	2,000
7202-Arena	1-156004 - Ice Rental	130,000
7202-Arena	1-156005 - Advertising Signs (2019)	4,000
7202-Arena	1-156007 - Upstairs Rental	27,000
7202-Arena	1-159001 - Reimbursements	5,000
7202-Arena	1-159003 - Donations/Fundraising	200
7202-Arena	1-159005 - Insurance Reimbursements	500
7202-Arena	1-185000 - County Contribution	150,000
7203-Pool	1-141000 - Sale of Goods & Services	3,000
7203-Pool	1-141004 - Lessons 15 & Older	2,800
7203-Pool	1-141006 - Pop Machine Revenue	50
7203-Pool	1-141008 - Passes 10 Pack	20,000
7203-Pool	1-141009 - Leadership Training	2,500
7203-Pool	1-141011 - School/Swim Club	15,000
7203-Pool	1-141017 - Vending Machine Revenue	1,000
7203-Pool	1-141027 - Gift Certificates	100
7203-Pool	1-141028 - Monthly Passes/Membersh	40,000

7203-Pool	1-141029 - Lessons 14 & Under	30,000
7203-Pool	1-141030 - Paying Public, Drop-In	60,000
7203-Pool	1-156000 - Rentals/ Leases/ Encroach	2,500
7203-Pool	1-185000 - County Contribution	150,000
7204-Parks	1-156000 - Rentals/ Leases/ Encroach	1,500
7204-Parks	1-159001 - Reimbursements	9,000
7204-Parks	1-183002 - Federal Grant	-
7204-Parks	1-184001 - Prov. MSI Op. Grant	74,354
7204-Parks	1-184002 - Provincial Grant (S.T.E.P.	-
7204-Parks	1-185000 - County Contribution	3,500
7204-Parks	1-192500 - From Operating Reserve	10,000
7206-Rotary Park	1-141031 - Rotary - Camping Fees	20,000
7207-Bowling Alley	1-159005 - Insurance Reimbursements	3,000
7209-Curling	1-156000 - Rentals/ Leases/ Encroach	200
7209-Curling	1-185000 - County Contribution	12,679
7210-Walking Trail	1-192500 - From Operating Reserve	20,000
7402-Twinning	1-159004 - General Revenue	-
7402-Twinning	1-185000 - County Contribution	4,535
9701-Contingency/General	1-192500 - From Operating Reserve	47,913
Total Revenues:		14,515,061

EXPENSES

Costing Center	GL Account	Budget
1101-Mayor	2-213000 - AUMA Benefits	-
1101-Mayor	2-213200 - Canada Pension Plan	2,775
1101-Mayor	2-213600 - Workers Compensation	450
1101-Mayor	2-215100 - Fees	33,740
1101-Mayor	2-215200 - Fees Conv/Misc	3,500
1101-Mayor	2-221100 - Travel & Subsistence	6,500
1101-Mayor	2-221700 - Telephone, Internet, Cable	660
1102-Council	2-213000 - AUMA Benefits	-
1102-Council	2-213200 - Canada Pension Plan	5,950
1102-Council	2-213600 - Workers Compensation	1,500
1102-Council	2-215100 - Fees	115,920
1102-Council	2-215101 - Fees - Assaf, Cr. Ty	-
1102-Council	2-215200 - Fees Conv/Misc	18,000
1102-Council	2-221101 - Conv RegTravel/Sub - Assaf, Cr. Ty	6,000
1102-Council	2-221102 - Conv Reg/Travel/Sub - Kluin, Cr. Dausen	6,000
1102-Council	2-221103 - Conv RegTravel/Sub - Klumph, Cr. Rod	6,000
1102-Council	2-221104 - Conv RegTravel/Sub - Oswald, Cr. Shelley	6,000
1102-Council	2-221105 - Conv Reg/Travel/Sub - Smith, Cr. Don	6,000
1102-Council	2-221109 - Conv RegTravel/Sub - Penny, Cr. Leslie	6,000
1201-Administration	2-211000 - Salaries	565,955
1201-Administration	2-213100 - Local Authorities Pension P	70,038

1201-Administration	2-213200 - Canada Pension Plan	15,233
1201-Administration	2-213300 - Employment Insurance	5,494
1201-Administration	2-213500 - AUMA Benefits	29,068
1201-Administration	2-213600 - Workers Compensation	8,886
1201-Administration	2-214800 - Training & Development	8,500
1201-Administration	2-221100 - Travel & Subsistence	14,000
1201-Administration	2-221400 - Memberships	9,000
1201-Administration	2-221500 - Freight	750
1201-Administration	2-221600 - Postage	7,200
1201-Administration	2-221700 - Telephone, Internet, Cable	12,500
1201-Administration	2-221800 - Car Allowance	4,160
1201-Administration	2-222000 - Advertising/Subscriptions	5,500
1201-Administration	2-223100 - Auditor	14,400
1201-Administration	2-223200 - Legal/Prof. Fees	4,000
1201-Administration	2-223301 - Assessment Review Board	1,000
1201-Administration	2-223302 - Assessor	45,600
1201-Administration	2-223400 - Consulting Services	11,700
1201-Administration	2-223900 - Printing	5,000
1201-Administration	2-225200 - Building Maintenance	5,000
1201-Administration	2-225300 - Equipment Maintenance	29,450
1201-Administration	2-225900 - Contracted Services	7,200
1201-Administration	2-226300 - Alarm Lease	300
1201-Administration	2-227400 - Insurance	5,400
1201-Administration	2-234100 - Land Registrations/Search	500
1201-Administration	2-251000 - Materials & Supplies	8,500
1201-Administration	2-251001 - Janitor Supplies	1,000
1201-Administration	2-251003 - Meeting Expenses	9,000
1201-Administration	2-251039 - Penny Adj. Expense	5
1201-Administration	2-251200 - Personal Protection/Health & Wellness	1,600
1201-Administration	2-254100 - Town Utilities	1,000
1201-Administration	2-254300 - Gas Utilities	3,200
1201-Administration	2-254400 - Power Utilities	8,500
1201-Administration	2-258000 - Computer Purch. Prog.	6,000
1201-Administration	2-276200 - Contribution to Capital	30,000
1201-Administration	2-276400 - Add to Operating Reserve	150
1201-Administration	2-281000 - Bank Charges and Interest	1,900
1201-Administration	2-292200 - Write-Offs	1,000
1201-Administration	2-295000 - TCA Amortization Expense	64,000
1202-Computer	2-221700 - Telephone, Internet, Cable	10,000
1202-Computer	2-224001 - IT Maintenance, Materials	7,000
1202-Computer	2-224002 - Software/Hardware Support	30,000
1202-Computer	2-224100 - GIS Software	28,500
1202-Computer	2-251000 - Materials & Supplies	18,000
2101-RCMP	2-223001 - Contract Services	169,530
2101-RCMP	2-225200 - Building Maintenance	8,000
2101-RCMP	2-225300 - Equipment Maintenance	350
2101-RCMP	2-225900 - Contracted Services	11,750

2101-RCMP	2-227400 - Insurance	4,400
2101-RCMP	2-251000 - Materials & Supplies	300
2101-RCMP	2-251001 - Janitor Supplies	1,000
2101-RCMP	2-254100 - Town Utilities	1,000
2101-RCMP	2-254300 - Gas Utilities	3,700
2101-RCMP	2-254400 - Power Utilities	12,500
2101-RCMP	2-277000 - Contribution to Organizations	1,000
2101-RCMP	2-295000 - TCA Amortization Expense	17,500
2301-Fire	2-211000 - Salaries	245,000
2301-Fire	2-213001 - AUMA Fire Fighter Insurance Benefits	670
2301-Fire	2-213100 - Local Authorities Pension P	26,400
2301-Fire	2-213200 - Canada Pension Plan	11,500
2301-Fire	2-213300 - Employment Insurance	7,100
2301-Fire	2-213500 - AUMA Benefits	19,100
2301-Fire	2-213600 - Workers Compensation	4,800
2301-Fire	2-214800 - Training & Development	35,000
2301-Fire	2-215900 - Firefighters Salaries	166,700
2301-Fire	2-215902 - Guardians	6,000
2301-Fire	2-221100 - Travel & Subsistence	21,000
2301-Fire	2-221110 - Mileage/Internet (Guardians) - County	7,500
2301-Fire	2-221400 - Memberships	4,700
2301-Fire	2-221500 - Freight	500
2301-Fire	2-221600 - Postage	350
2301-Fire	2-221700 - Telephone, Internet, Cable	9,000
2301-Fire	2-222000 - Advertising/Subscriptions	500
2301-Fire	2-223200 - Legal/Prof. Fees	10,000
2301-Fire	2-223600 - Town Dispatch Contract	9,295
2301-Fire	2-223601 - County Dispatch Contract	12,765
2301-Fire	2-224001 - IT Maintenance, Materials	12,000
2301-Fire	2-225300 - Equipment Maintenance	4,000
2301-Fire	2-225304 - 2015 Hazmat Trailer	500
2301-Fire	2-225501 - 1950 Mercury Fire Truck	100
2301-Fire	2-225503 - 1999 Freightliner Fire Truck	3,000
2301-Fire	2-225505 - 2014 Kenworth Water Tender	2,000
2301-Fire	2-225506 - 2007 Pierce Platform Tower 6	11,500
2301-Fire	2-225507 - 1999 Rescue Truck (RAT 1)	1,000
2301-Fire	2-225508 - 2011 Freightliner Fire Truck	4,000
2301-Fire	2-225509 - 2012 Polaris 6 X 6, Trailer	3,000
2301-Fire	2-225511 - 2019 Dodge	4,000
2301-Fire	2-225512 - 2014 Dodge 3/4 Ton Truck	4,000
2301-Fire	2-225533 - 2006 Freightliner M2 Truck	4,500
2301-Fire	2-225534 - 2008 Freightliner Tanker	4,000
2301-Fire	2-225900 - Contracted Services	15,000
2301-Fire	2-226301 - Hired Equipment	500
2301-Fire	2-226302 - Hired Equipment - County	500
2301-Fire	2-226303 - Equipment Lease - SCBA	26,150
2301-Fire	2-227102 - Radio License	1,270

2301-Fire	2-227400 - Insurance	25,800
2301-Fire	2-251000 - Materials & Supplies	7,000
2301-Fire	2-251004 - Communication Repair & Maintenance	8,000
2301-Fire	2-251005 - Air Cylinders/SCBA Packs	9,100
2301-Fire	2-251006 - Equip. Replace - Hoses, Nozzles, Foam	14,000
2301-Fire	2-251007 - Equip. Replace - Turn Out Gear, Etc.	40,000
2301-Fire	2-251008 - Fire Preven Material & Supplies	3,000
2301-Fire	2-251009 - Public Safety Materials & Suppl.	700
2301-Fire	2-251010 - Firefighter/Business Apprec.	2,400
2301-Fire	2-251011 - Bulk Water For Trucks	4,500
2301-Fire	2-251012 - Rescue Materials & Supplies	8,000
2301-Fire	2-251013 - Uniforms	12,000
2301-Fire	2-251200 - Personal Protection/Health & Wellness	800
2301-Fire	2-251500 - Gasoline/Diesel/Oil/Grease	21,000
2301-Fire	2-295000 - TCA Amortization Expense	155,000
2303-ERC	2-225100 - Grounds Maintenance	2,500
2303-ERC	2-225200 - Building Maintenance	12,000
2303-ERC	2-225900 - Contracted Services	9,100
2303-ERC	2-226300 - Alarm Lease	324
2303-ERC	2-227400 - Insurance	7,400
2303-ERC	2-251000 - Materials & Supplies	1,500
2303-ERC	2-251001 - Janitor Supplies	1,000
2303-ERC	2-254100 - Town Utilities	1,500
2303-ERC	2-254300 - Gas Utilities	5,500
2303-ERC	2-254400 - Power Utilities	10,500
2303-ERC	2-295000 - TCA Amortization Expense	7,000
2305-Town Fire/Town ERC	2-275001 - Town Fire - Dispatch/Equip. to Reg. Dept.	9,795
2305-Town Fire/Town ERC	2-275002 - Town Fire - Fire Fighting to Reg. Dept.	347,745
2401-Disaster Services	2-251000 - Materials & Supplies	2,500
2401-Disaster Services	2-295000 - TCA Amortization Expense	200
2601-Bylaw	2-211000 - Salaries	84,275
2601-Bylaw	2-213100 - Local Authorities Pension P	9,069
2601-Bylaw	2-213200 - Canada Pension Plan	2,795
2601-Bylaw	2-213300 - Employment Insurance	1,008
2601-Bylaw	2-213500 - AUMA Benefits	6,375
2601-Bylaw	2-213600 - Workers Compensation	1,323
2601-Bylaw	2-214800 - Training & Development	2,000
2601-Bylaw	2-220000 - Dog Pound Expenses	1,000
2601-Bylaw	2-221100 - Travel & Subsistence	1,500
2601-Bylaw	2-221400 - Memberships	525
2601-Bylaw	2-221700 - Telephone, Internet, Cable	850
2601-Bylaw	2-222000 - Advertising/Subscriptions	1,600
2601-Bylaw	2-223200 - Legal/Prof. Fees	5,000
2601-Bylaw	2-224001 - IT Maintenance, Materials	3,500
2601-Bylaw	2-225554 - 2018 Dodge Durango	3,300
2601-Bylaw	2-225900 - Contracted Services	500
2601-Bylaw	2-227400 - Insurance	2,850

2601-Bylaw	2-251000 - Materials & Supplies	1,000
2601-Bylaw	2-251200 - Personal Protection/Health & Wellness	1,200
2601-Bylaw	2-251500 - Gasoline/Diesel/Oil/Grease	4,400
2601-Bylaw	2-295000 - TCA Amortization Expense	11,000
2701-Safety	2-211000 - Salaries	-
2701-Safety	2-213100 - Local Authorities Pension P	-
2701-Safety	2-213200 - Canada Pension Plan	-
2701-Safety	2-213300 - Employment Insurance	-
2701-Safety	2-213500 - AUMA Benefits	-
2701-Safety	2-213600 - Workers Compensation	-
2701-Safety	2-214800 - Training & Development	-
2701-Safety	2-221100 - Travel & Subsistence	-
2701-Safety	2-221400 - Memberships	-
2701-Safety	2-221700 - Telephone, Internet, Cable	-
2701-Safety	2-222000 - Advertising/Subscriptions	-
2701-Safety	2-223200 - Legal/Prof. Fees	-
2701-Safety	2-224001 - IT Maintenance, Materials	-
2701-Safety	2-251000 - Materials & Supplies	2,000
2701-Safety	2-251200 - Personal Protection/Health & Wellness	-
2702-Public Health	2-251000 - Materials & Supplies	10,000
2702-Public Health	2-251045 - COVID 19 Materials & Supplies	5,000
2702-Public Health	2-226305 - Rental Medical Prof.	8,000
3101-Common Services	2-211000 - Salaries	164,310
3101-Common Services	2-213100 - Local Authorities Pension P	16,810
3101-Common Services	2-213200 - Canada Pension Plan	5,783
3101-Common Services	2-213300 - Employment Insurance	2,149
3101-Common Services	2-213500 - AUMA Benefits	11,397
3101-Common Services	2-213600 - Workers Compensation	2,580
3101-Common Services	2-214800 - Training & Development	3,500
3101-Common Services	2-221100 - Travel & Subsistence	1,000
3101-Common Services	2-221500 - Freight	500
3101-Common Services	2-221600 - Postage	200
3101-Common Services	2-221700 - Telephone, Internet, Cable	5,700
3101-Common Services	2-223200 - Legal/Prof. Fees	500
3101-Common Services	2-224001 - IT Maintenance, Materials	5,500
3101-Common Services	2-225200 - Building Maintenance	8,000
3101-Common Services	2-225300 - Equipment Maintenance	7,000
3101-Common Services	2-225314 - 2006 Miller Welder /Traile	100
3101-Common Services	2-225315 - 2012 Bomag Packer	500
3101-Common Services	2-225316 - 2007 Challenger Sweeper	12,000
3101-Common Services	2-225317 - 2015 John Deere 301 SK Bac	1,500
3101-Common Services	2-225319 - 2008 John Deere Tractor	2,500
3101-Common Services	2-225321 - Atlas Air Compressor	300
3101-Common Services	2-225326 - 2018 John Deere Skid Steer	3,600
3101-Common Services	2-225327 - 2005 Daewoo Fork Lift	350
3101-Common Services	2-225330 - 1999 John Deere Loader 544	4,000
3101-Common Services	2-225331 - 2012 John Deere Loader	3,500

3101-Common Services	2-225334 - Snowblower RPM Unit	6,000
3101-Common Services	2-225386 - 2015 Gen Set	500
3101-Common Services	2-225387 - 2014 Woodsman Chipper	1,000
3101-Common Services	2-225388 - 2005 Volvo Grader	20,000
3101-Common Services	2-225389 - 2004 Articulated Manlift	1,500
3101-Common Services	2-225523 - 2004 SWS Trailer	500
3101-Common Services	2-225540 - 2014 Dodge 1/2 Ton Crew Ca	2,900
3101-Common Services	2-225541 - 2010 Chev 1/2 Ton Truck	1,000
3101-Common Services	2-225542 - 2015 GMC Sierra 1500	1,000
3101-Common Services	2-225543 - 2017 GMC Sierra 1/2 Ton 4	1,000
3101-Common Services	2-225544 - 2019 Truck	2,000
3101-Common Services	2-225545 - 2018 Dodge Ram 1500	2,400
3101-Common Services	2-225548 - 2020 Ford 1/2 Ton	1,000
3101-Common Services	2-225551 - 2004 Ford 1/2 Ton	2,000
3101-Common Services	2-225553 - 1981 Chev Sewer Truck	4,000
3101-Common Services	2-225557 - 2007 GMC Cube Van	2,000
3101-Common Services	2-225560 - 2006 GMC 3/4 Ton	1,500
3101-Common Services	2-225563 - 2013 Chev Silverado 1500	1,000
3101-Common Services	2-225571 - 2007 Freightliner Truck	2,500
3101-Common Services	2-225572 - 2007 Freightliner Truck	13,200
3101-Common Services	2-225573 - 2009 Freightliner Truck	7,600
3101-Common Services	2-225577 - 2019 Freightliner Tandem T	2,000
3101-Common Services	2-225900 - Contracted Services	7,900
3101-Common Services	2-226300 - Alarm Lease	323
3101-Common Services	2-227102 - Radio License	1,150
3101-Common Services	2-227400 - Insurance	22,500
3101-Common Services	2-251000 - Materials & Supplies	9,000
3101-Common Services	2-251200 - Personal Protection/Health & Wellness	8,200
3101-Common Services	2-251500 - Gasoline/Diesel/Oil/Grease	37,000
3101-Common Services	2-254100 - Town Utilities	2,100
3101-Common Services	2-254300 - Gas Utilities	12,000
3101-Common Services	2-254400 - Power Utilities	26,500
3101-Common Services	2-276200 - Contribution to Capital	65,550
3101-Common Services	2-276400 - Add to Operating Reserve	-
3101-Common Services	2-295000 - TCA Amortization Expense	175,000
3201-Roads	2-211000 - Salaries	469,890
3201-Roads	2-213100 - Local Authorities Pension P	41,172
3201-Roads	2-213200 - Canada Pension Plan	16,828
3201-Roads	2-213300 - Employment Insurance	6,369
3201-Roads	2-213500 - AUMA Benefits	29,674
3201-Roads	2-213600 - Workers Compensation	7,373
3201-Roads	2-214800 - Training & Development	1,500
3201-Roads	2-221100 - Travel & Subsistence	750
3201-Roads	2-222000 - Advertising/Subscriptions	1,500
3201-Roads	2-223200 - Legal/Prof. Fees	500
3201-Roads	2-223300 - Engineering	4,000
3201-Roads	2-225101 - Street Repair/Maintenance	26,000

3201-Roads	2-225102 - Sidewalk Repair Maintenance	150,000
3201-Roads	2-225103 - Traffic Sign Repair Maintenance	6,000
3201-Roads	2-225900 - Contracted Services	6,000
3201-Roads	2-251000 - Materials & Supplies	3,500
3201-Roads	2-251015 - Gravel/Asphalt/Oil Etc.	220,000
3201-Roads	2-251500 - Gasoline/Diesel/Oil/Grease	36,000
3201-Roads	2-254400 - Power Utilities	192,000
3201-Roads	2-276200 - Contribution to Capital	139,043
3201-Roads	2-295000 - TCA Amortization Expense	250,000
3301-Airport	2-275000 - Contribution to County	21,326
3301-Airport	2-276200 - Contribution to Capital	20,000
3301-Airport	2-295000 - TCA Amortization Expense	4,500
3701-Storm Sewer	2-211000 - Salaries	14,930
3701-Storm Sewer	2-213100 - Local Authorities Pension P	1,491
3701-Storm Sewer	2-213200 - Canada Pension Plan	546
3701-Storm Sewer	2-213300 - Employment Insurance	195
3701-Storm Sewer	2-213500 - AUMA Benefits	1,120
3701-Storm Sewer	2-213600 - Workers Compensation	236
3701-Storm Sewer	2-225000 - Repairs & Maintenance	5,000
3701-Storm Sewer	2-251000 - Materials & Supplies	500
3701-Storm Sewer	2-295000 - TCA Amortization Expense	53,000
4101-Water	2-211000 - Salaries	123,539
4101-Water	2-213100 - Local Authorities Pension P	11,679
4101-Water	2-213200 - Canada Pension Plan	4,247
4101-Water	2-213300 - Employment Insurance	1,591
4101-Water	2-213500 - AUMA Benefits	9,672
4101-Water	2-213600 - Workers Compensation	1,900
4101-Water	2-214800 - Training & Development	1,000
4101-Water	2-221100 - Travel & Subsistence	1,100
4101-Water	2-221500 - Freight	500
4101-Water	2-221600 - Postage	4,600
4101-Water	2-221700 - Telephone, Internet, Cable	4,600
4101-Water	2-221701 - Alberta First Call	1,000
4101-Water	2-223001 - Contract Services	1,310,800
4101-Water	2-223200 - Legal/Prof. Fees	500
4101-Water	2-223300 - Engineering	500
4101-Water	2-223400 - Consulting Services	-
4101-Water	2-223900 - Printing	2,000
4101-Water	2-225107 - Repair/Maintenance Distribution	63,000
4101-Water	2-225108 - Meter Changeover/Software	6,000
4101-Water	2-225200 - Building Maintenance	3,000
4101-Water	2-225525 - 2010 Dodge 1/2 Ton	2,000
4101-Water	2-225562 - 2012 Ford 1/2 Ton Truck	4,500
4101-Water	2-227400 - Insurance	18,000
4101-Water	2-251000 - Materials & Supplies	2,000
4101-Water	2-251002 - Facility Supplies	300
4101-Water	2-251200 - Personal Protection/Health & Wellness	600

4101-Water	2-251500 - Gasoline/Diesel/Oil/Grease	3,300
4101-Water	2-253100 - Chemicals & Salts	200
4101-Water	2-254300 - Gas Utilities	3,600
4101-Water	2-254400 - Power Utilities	20,000
4101-Water	2-276200 - Contribution to Capital	358,999
4101-Water	2-292200 - Write-Offs	2,000
4101-Water	2-295000 - TCA Amortization Expense	215,000
4102-BRWC	2-211000 - Salaries	183,520
4102-BRWC	2-213100 - Local Authorities Pension P	16,483
4102-BRWC	2-213200 - Canada Pension Plan	5,332
4102-BRWC	2-213300 - Employment Insurance	1,966
4102-BRWC	2-213500 - AUMA Benefits	11,401
4102-BRWC	2-213600 - Workers Compensation	2,443
4102-BRWC	2-214800 - Training & Development	3,500
4102-BRWC	2-221100 - Travel & Subsistence	1,500
4102-BRWC	2-221400 - Memberships	175
4102-BRWC	2-221500 - Freight	8,000
4102-BRWC	2-221600 - Postage	250
4102-BRWC	2-221700 - Telephone, Internet, Cable	3,500
4102-BRWC	2-223001 - Contracted Services (Infrastructure Plan)	200,000
4102-BRWC	2-223300 - Engineering	10,000
4102-BRWC	2-224001 - IT Maintenance, Materials	5,000
4102-BRWC	2-225109 - Water (BRWC) - Repair/Maint. Distribution	2,000
4102-BRWC	2-225200 - Building Maintenance	22,500
4102-BRWC	2-225900 - Contracted Services	3,000
4102-BRWC	2-226300 - Alarm Lease	323
4102-BRWC	2-227400 - Insurance	51,750
4102-BRWC	2-251000 - Materials & Supplies	3,000
4102-BRWC	2-251002 - Facility Supplies	2,000
4102-BRWC	2-251200 - Personal Protection/Health & Wellness	1,200
4102-BRWC	2-251500 - Gasoline/Diesel/Oil/Grease	1,100
4102-BRWC	2-253100 - Chemicals & Salts	120,000
4102-BRWC	2-254300 - Gas Utilities	48,000
4102-BRWC	2-254400 - Power Utilities	160,000
4102-BRWC	2-276200 - Contribution to Capital	3,000
4201-Sewer	2-211000 - Salaries	83,949
4201-Sewer	2-213100 - Local Authorities Pension P	8,259
4201-Sewer	2-213200 - Canada Pension Plan	2,883
4201-Sewer	2-213300 - Employment Insurance	1,067
4201-Sewer	2-213500 - AUMA Benefits	6,451
4201-Sewer	2-213600 - Workers Compensation	1,306
4201-Sewer	2-214800 - Training & Development	1,000
4201-Sewer	2-221100 - Travel & Subsistence	800
4201-Sewer	2-221600 - Postage	2,450
4201-Sewer	2-221700 - Telephone, Internet, Cable	3,500
4201-Sewer	2-221701 - Alberta First Call	1,000
4201-Sewer	2-223300 - Engineering	1,500

4201-Sewer	2-223400 - Consulting Services	-
4201-Sewer	2-223900 - Printing	1,300
4201-Sewer	2-225110 - Maintenance Collection/Testing	20,000
4201-Sewer	2-225200 - Building Maintenance	20,000
4201-Sewer	2-226300 - Alarm Lease	360
4201-Sewer	2-227400 - Insurance	5,000
4201-Sewer	2-251002 - Facility Supplies	4,000
4201-Sewer	2-251016 - Sewer - Public Education Programs	500
4201-Sewer	2-251500 - Gasoline/Diesel/Oil/Grease	1,900
4201-Sewer	2-254300 - Gas Utilities	4,000
4201-Sewer	2-254400 - Power Utilities	82,000
4201-Sewer	2-276200 - Contribution to Capital	352,675
4201-Sewer	2-292200 - Write-Offs	1,000
4201-Sewer	2-295000 - TCA Amortization Expense	200,000
4301-Trade Waste	2-211000 - Salaries	170,403
4301-Trade Waste	2-213100 - Local Authorities Pension P	17,044
4301-Trade Waste	2-213200 - Canada Pension Plan	6,836
4301-Trade Waste	2-213300 - Employment Insurance	2,480
4301-Trade Waste	2-213500 - AUMA Benefits	11,668
4301-Trade Waste	2-213600 - Workers Compensation	2,676
4301-Trade Waste	2-221600 - Postage	1,600
4301-Trade Waste	2-221700 - Telephone, Internet, Cable	150
4301-Trade Waste	2-222000 - Advertising/Subscriptions	2,000
4301-Trade Waste	2-223900 - Printing	1,200
4301-Trade Waste	2-225570 - Trade Waste - 2005 International Garbage Tru	-
4301-Trade Waste	2-225575 - Trade Waste - 2012 International Garbage Tru	12,100
4301-Trade Waste	2-225576 - Trade Waste - 2019 Peterbuilt Garbage Truck	14,000
4301-Trade Waste	2-227400 - Insurance	4,200
4301-Trade Waste	2-251000 - Materials & Supplies	1,000
4301-Trade Waste	2-251017 - Trade Waste - Garbage Bins Retrofit	7,000
4301-Trade Waste	2-251200 - Personal Protection/Health & Wellness	1,600
4301-Trade Waste	2-251500 - Gasoline/Diesel/Oil/Grease	19,500
4301-Trade Waste	2-276200 - Contribution to Capital	45,000
4301-Trade Waste	2-295000 - TCA Amortization Expense	50,000
4302-Landfill	2-211000 - Salaries	94,000
4302-Landfill	2-213100 - Local Authorities Pension P	5,900
4302-Landfill	2-213200 - Canada Pension Plan	4,340
4302-Landfill	2-213300 - Employment Insurance	1,780
4302-Landfill	2-213500 - AUMA Benefits	2,920
4302-Landfill	2-213600 - Workers Compensation	1,000
4302-Landfill	2-214800 - Training & Development	1,100
4302-Landfill	2-221100 - Travel & Subsistence	3,000
4302-Landfill	2-221400 - Memberships	750
4302-Landfill	2-221700 - Telephone, Internet, Cable	1,500
4302-Landfill	2-222000 - Advertising/Subscriptions	1,000
4302-Landfill	2-223400 - Consulting Services	24,000
4302-Landfill	2-225200 - Building Maintenance	4,500

4302-Landfill	2-225303 - Landfill - 2005 963C Track Loader	13,000
4302-Landfill	2-225306 - Landfill - Compactor 816F2 Maint	2,500
4302-Landfill	2-225561 - 2004 Ford 1/2 Ton	5,300
4302-Landfill	2-226301 - Hired Equipment	43,500
4302-Landfill	2-227400 - Insurance	5,000
4302-Landfill	2-251000 - Materials & Supplies	9,000
4302-Landfill	2-251018 - Landfill - Toxic Roundup	6,300
4302-Landfill	2-251200 - Personal Protection/Health & Wellness	800
4302-Landfill	2-251500 - Gasoline/Diesel/Oil/Grease	19,000
4302-Landfill	2-254300 - Gas Utilities	1,400
4302-Landfill	2-254400 - Power Utilities	1,900
4302-Landfill	2-295000 - TCA Amortization Expense	36,000
4303-Recycle	2-211000 - Salaries	135,729
4303-Recycle	2-213100 - Local Authorities Pension P	13,156
4303-Recycle	2-213200 - Canada Pension Plan	6,059
4303-Recycle	2-213300 - Employment Insurance	2,218
4303-Recycle	2-213500 - AUMA Benefits	10,051
4303-Recycle	2-213600 - Workers Compensation	2,131
4303-Recycle	2-221700 - Telephone, Internet, Cable	350
4303-Recycle	2-222000 - Advertising/Subscriptions	1,000
4303-Recycle	2-225200 - Building Maintenance	1,000
4303-Recycle	2-225308 - Shredder Maintenance	500
4303-Recycle	2-225313 - Capital Baler Maintenance	500
4303-Recycle	2-225318 - 2015 J.D. Skid Steere	2,000
4303-Recycle	2-225559 - 2007 Chevrolet 1/2 Ton Truck	3,400
4303-Recycle	2-225574 - 2009 International Truck	4,000
4303-Recycle	2-227400 - Insurance	2,200
4303-Recycle	2-251000 - Materials & Supplies	4,000
4303-Recycle	2-251200 - Personal Protection/Health & Wellness	1,200
4303-Recycle	2-251500 - Gasoline/Diesel/Oil/Grease	3,500
4303-Recycle	2-254300 - Gas Utilities	3,400
4303-Recycle	2-254400 - Power Utilities	4,300
4303-Recycle	2-295000 - TCA Amortization Expense	27,500
4304-New Landfill	2-269000 - New Landfill - to Close/Postclose Acct.	30,425
4304-New Landfill	2-276200 - Contribution to Capital	4,000
5101-FCSS	2-276000 - Contribution to Local Board	152,000
5101-FCSS	2-276001 - Provincial Grant to Board	315,423
5101-FCSS	2-276002 - Thrive Program	-
5601-Cemetery	2-211000 - Salaries	10,698
5601-Cemetery	2-213100 - Local Authorities Pension P	1,009
5601-Cemetery	2-213200 - Canada Pension Plan	505
5601-Cemetery	2-213300 - Employment Insurance	192
5601-Cemetery	2-213500 - AUMA Benefits	961
5601-Cemetery	2-213600 - Workers Compensation	168
5601-Cemetery	2-225111 - Maintenance	10,000
5601-Cemetery	2-227400 - Insurance	300
5601-Cemetery	2-276400 - Add to Operating Reserve	1,400

6101-Development	2-211000 - Salaries	55,246
6101-Development	2-213100 - Local Authorities Pension P	6,219
6101-Development	2-213200 - Canada Pension Plan	1,537
6101-Development	2-213300 - Employment Insurance	554
6101-Development	2-213500 - AUMA Benefits	1,729
6101-Development	2-213600 - Workers Compensation	867
6101-Development	2-214800 - Training & Development	5,600
6101-Development	2-221100 - Travel & Subsistence	3,000
6101-Development	2-221800 - Car Allowance	660
6101-Development	2-222000 - Advertising/Subscriptions	3,500
6101-Development	2-223001 - Contract Services	5,000
6101-Development	2-223200 - Legal/Prof. Fees	5,000
6101-Development	2-223300 - Engineering	5,000
6101-Development	2-223500 - Survey	5,000
6101-Development	2-224100 - GIS Software	28,500
6101-Development	2-251000 - Materials & Supplies	1,000
6102-Planning	2-252001 - Subd. Application Fees	-
6102-Planning	2-252002 - Subd. Endorsement Fees	-
6102-Planning	2-252003 - Subd. Time Ext, Amend, Cancel	-
6201-Communications	2-211000 - Salaries	79,206
6201-Communications	2-213100 - Local Authorities Pension P	8,368
6201-Communications	2-213200 - Canada Pension Plan	2,795
6201-Communications	2-213300 - Employment Insurance	1,008
6201-Communications	2-213500 - AUMA Benefits	2,903
6201-Communications	2-213600 - Workers Compensation	1,244
6201-Communications	2-214800 - Training & Development	4,200
6201-Communications	2-221100 - Travel & Subsistence	2,000
6201-Communications	2-221400 - Memberships	500
6201-Communications	2-221700 - Telephone, Internet, Cable	850
6201-Communications	2-222000 - Advertising/Subscriptions	6,000
6201-Communications	2-224001 - IT Maintenance, Materials	4,000
6201-Communications	2-251000 - Materials & Supplies	1,500
6201-Communications	2-251020 - Web Page	17,440
6201-Communications	2-251021 - Rebrand - Consult, Supplies	23,000
6201-Communications	2-251022 - Digital Materials & Supplie	2,500
6201-Communications	2-251023 - Econ. Dev. Materials, Suppl	3,400
6201-Communications	2-251024 - Promotions	2,500
6201-Communications	2-251200 - Personal Protection/Health & Wellness	200
6601-Subdivision	2-251025 - Tax Sale Recovery Costs	15,000
7201-Recreation Administration	2-211000 - Salaries	174,774
7201-Recreation Administration	2-213100 - Local Authorities Pension P	18,726
7201-Recreation Administration	2-213200 - Canada Pension Plan	5,866
7201-Recreation Administration	2-213300 - Employment Insurance	2,153
7201-Recreation Administration	2-213500 - AUMA Benefits	10,491
7201-Recreation Administration	2-213600 - Workers Compensation	2,746
7201-Recreation Administration	2-214800 - Training & Development	3,800
7201-Recreation Administration	2-214801 - Program Training	200

7201-Recreation Administration	2-221100 - Travel & Subsistence	3,000
7201-Recreation Administration	2-221400 - Memberships	1,000
7201-Recreation Administration	2-221600 - Postage	900
7201-Recreation Administration	2-221700 - Telephone, Internet, Cable	2,750
7201-Recreation Administration	2-221800 - Car Allowance	2,700
7201-Recreation Administration	2-222000 - Advertising/Subscriptions	7,000
7201-Recreation Administration	2-223200 - Legal/Prof. Fees	1,500
7201-Recreation Administration	2-224001 - IT Maintenance, Materials	13,000
7201-Recreation Administration	2-225300 - Equipment Maintenance	5,300
7201-Recreation Administration	2-227400 - Insurance	1,900
7201-Recreation Administration	2-227401 - Facility User Group Insurance	1,000
7201-Recreation Administration	2-251000 - Materials & Supplies	7,100
7201-Recreation Administration	2-251026 - Program Materials	7,500
7201-Recreation Administration	2-251027 - Summer Program Materia	14,500
7201-Recreation Administration	2-251028 - Summer Programs General	3,000
7201-Recreation Administration	2-251029 - Summer Equip. Replace	500
7201-Recreation Administration	2-251030 - Triathlon	50
7201-Recreation Administration	2-251039 - Penny Adj. Expense	5
7201-Recreation Administration	2-251043 - Challenger Soccer Camp	50
7201-Recreation Administration	2-251200 - Personal Protection/Health & Wellness	1,800
7201-Recreation Administration	2-276200 - Contribution to Capital	-
7201-Recreation Administration	2-292200 - Write-Offs	500
7201-Recreation Administration	2-295000 - TCA Amortization Expense	16,000
7202-Arena	2-211000 - Salaries	226,241
7202-Arena	2-213100 - Local Authorities Pension P	19,826
7202-Arena	2-213200 - Canada Pension Plan	9,993
7202-Arena	2-213300 - Employment Insurance	3,804
7202-Arena	2-213500 - AUMA Benefits	17,731
7202-Arena	2-213600 - Workers Compensation	3,198
7202-Arena	2-214800 - Training & Development	3,000
7202-Arena	2-221100 - Travel & Subsistence	2,000
7202-Arena	2-221400 - Memberships	500
7202-Arena	2-221500 - Freight	500
7202-Arena	2-221600 - Postage	225
7202-Arena	2-221700 - Telephone, Internet, Cable	4,500
7202-Arena	2-221800 - Car Allowance	180
7202-Arena	2-222000 - Advertising/Subscriptions	3,000
7202-Arena	2-225200 - Building Maintenance	25,000
7202-Arena	2-225201 - Upstairs Maintenance	500
7202-Arena	2-225300 - Equipment Maintenance	12,000
7202-Arena	2-225301 - Ice Plant Maintenance	16,000
7202-Arena	2-225307 - 2002 Zamboni	4,700
7202-Arena	2-225324 - 2013 Zamboni	5,700
7202-Arena	2-226300 - Alarm Lease	360
7202-Arena	2-227400 - Insurance	26,500
7202-Arena	2-227401 - Facility User Group Insurance	500
7202-Arena	2-251000 - Materials & Supplies	5,000

7202-Arena	2-251001 - Janitor Supplies	5,000
7202-Arena	2-251031 - Rink Boards/Outdoor Rink	5,000
7202-Arena	2-251200 - Personal Protection/Health & Wellness	6,200
7202-Arena	2-251500 - Gasoline/Diesel/Oil/Grease	5,500
7202-Arena	2-254100 - Town Utilities	1,500
7202-Arena	2-254300 - Gas Utilities	15,000
7202-Arena	2-254400 - Power Utilities	100,000
7202-Arena	2-276200 - Contribution to Capital	50,000
7202-Arena	2-276400 - Add to Operating Reserve	2,500
7202-Arena	2-295000 - TCA Amortization Expense	200,000
7203-Pool	2-211000 - Salaries	342,840
7203-Pool	2-213100 - Local Authorities Pension P	18,542
7203-Pool	2-213200 - Canada Pension Plan	15,378
7203-Pool	2-213300 - Employment Insurance	6,608
7203-Pool	2-213500 - AUMA Benefits	11,733
7203-Pool	2-213600 - Workers Compensation	5,382
7203-Pool	2-214800 - Training & Development	4,000
7203-Pool	2-221100 - Travel & Subsistence	2,000
7203-Pool	2-221400 - Memberships	1,200
7203-Pool	2-221500 - Freight	3,000
7203-Pool	2-221600 - Postage	500
7203-Pool	2-221700 - Telephone, Internet, Cable	6,200
7203-Pool	2-221800 - Car Allowance	180
7203-Pool	2-222000 - Advertising/Subscriptions	4,000
7203-Pool	2-224001 - IT Maintenance, Materials	4,000
7203-Pool	2-225200 - Building Maintenance	20,000
7203-Pool	2-225300 - Equipment Maintenance	10,000
7203-Pool	2-226300 - Alarm Lease	960
7203-Pool	2-227400 - Insurance	32,500
7203-Pool	2-251000 - Materials & Supplies	6,000
7203-Pool	2-251001 - Janitor Supplies	4,000
7203-Pool	2-251013 - Uniforms	3,000
7203-Pool	2-251032 - First Aid Supplies	600
7203-Pool	2-251033 - Pro Shop Materials/Supplies	2,000
7203-Pool	2-251034 - Program Public/Materials/Supplies	3,000
7203-Pool	2-251035 - Leadership Supplies	2,000
7203-Pool	2-251200 - Personal Protection/Health & Wellness	2,200
7203-Pool	2-253100 - Chemicals & Salts	20,000
7203-Pool	2-254100 - Town Utilities	7,500
7203-Pool	2-254300 - Gas Utilities	90,000
7203-Pool	2-254400 - Power Utilities	90,000
7203-Pool	2-276200 - Contribution to Capital	50,000
7203-Pool	2-281000 - Bank Charges and Interest	3,500
7203-Pool	2-283100 - Debenture Interest	141,100
7203-Pool	2-283200 - Debenture Principal	149,469
7203-Pool	2-295000 - TCA Amortization Expense	310,000
7204-Parks	2-211000 - Salaries	165,351

7204-Parks	2-213100 - Local Authorities Pension P	16,362
7204-Parks	2-213200 - Canada Pension Plan	6,967
7204-Parks	2-213300 - Employment Insurance	2,656
7204-Parks	2-213500 - AUMA Benefits	12,297
7204-Parks	2-213600 - Workers Compensation	2,594
7204-Parks	2-214800 - Training & Development	4,500
7204-Parks	2-221100 - Travel & Subsistence	500
7204-Parks	2-221800 - Car Allowance	432
7204-Parks	2-225104 - Flag Maintenance	4,000
7204-Parks	2-225105 - Entrance Sign Maintenance	1,000
7204-Parks	2-225106 - Community Beautification	20,000
7204-Parks	2-225112 - Landscaping/Nursery Maintenance	22,000
7204-Parks	2-225113 - Decoration Maintenance	4,500
7204-Parks	2-225114 - Trees	5,000
7204-Parks	2-225115 - Downtown Area	27,000
7204-Parks	2-225300 - Equipment Maintenance	10,500
7204-Parks	2-225302 - 2013 John Deere Gator	2,600
7204-Parks	2-225305 - 2013 John Deere Tractor/Loader	1,000
7204-Parks	2-225309 - 2007 John Deere Mower	1,500
7204-Parks	2-225310 - 2015 John Deere Mower	1,500
7204-Parks	2-225311 - 2017 Toro Groundmaster	9,500
7204-Parks	2-225312 - 2005 John Deere Mower	1,500
7204-Parks	2-225322 - 2016 JD Skid Steer	1,900
7204-Parks	2-225328 - 1999 John Deere/Rotary Mower	100
7204-Parks	2-225332 - 2016 Degelman Mower	1,200
7204-Parks	2-225535 - 2013 Chev Silverado 1500	3,200
7204-Parks	2-225536 - 2019 1/2 Ton	2,000
7204-Parks	2-225546 - 2014 Ford 1 Ton	1,500
7204-Parks	2-225547 - 2019 Ford Superduty	2,000
7204-Parks	2-225558 - 2008 GMC 1/2 Ton	2,000
7204-Parks	2-225561 - 2004 Chev 1/2 Ton Truck	-
7204-Parks	2-225568 - 2008 Dodge Ram 3/4 Ton	3,900
7204-Parks	2-225900 - Contracted Services	7,000
7204-Parks	2-227400 - Insurance	7,300
7204-Parks	2-251000 - Materials & Supplies	15,000
7204-Parks	2-251036 - Communities In Bloom	3,000
7204-Parks	2-251500 - Gasoline/Diesel/Oil/Grease	7,300
7204-Parks	2-254100 - Town Utilities	500
7204-Parks	2-254400 - Power Utilities	7,600
7204-Parks	2-276200 - Contribution to Capital	33,000
7204-Parks	2-295000 - TCA Amortization Expense	73,500
7205-Sportsground	2-211000 - Salaries	42,088
7205-Sportsground	2-213100 - Local Authorities Pension P	4,290
7205-Sportsground	2-213200 - Canada Pension Plan	1,641
7205-Sportsground	2-213300 - Employment Insurance	618
7205-Sportsground	2-213500 - AUMA Benefits	2,982
7205-Sportsground	2-213600 - Workers Compensation	659

7205-Sportsground	2-221800 - Car Allowance	145
7205-Sportsground	2-225100 - Grounds Maintenance	8,000
7205-Sportsground	2-225116 - Sportsground - School Diamond Maintenance	500
7205-Sportsground	2-225200 - Building Maintenance	3,000
7205-Sportsground	2-225300 - Equipment Maintenance	500
7205-Sportsground	2-227400 - Insurance	5,350
7205-Sportsground	2-251000 - Materials & Supplies	1,500
7205-Sportsground	2-254100 - Town Utilities	600
7205-Sportsground	2-254300 - Gas Utilities	1,650
7205-Sportsground	2-254400 - Power Utilities	1,450
7205-Sportsground	2-276200 - Contribution to Capital	51,000
7205-Sportsground	2-295000 - TCA Amortization Expense	14,000
7206-Rotary Park	2-225900 - Contracted Services	1,000
7206-Rotary Park	2-251000 - Materials & Supplies	4,000
7206-Rotary Park	2-254400 - Power Utilities	4,000
7206-Rotary Park	2-276200 - Contribution to Capital	5,500
7206-Rotary Park	2-295000 - TCA Amortization Expense	2,000
7207-Bowling Alley	2-225200 - Building Maintenance	5,000
7207-Bowling Alley	2-227400 - Insurance	3,000
7207-Bowling Alley	2-276200 - Contribution to Capital	20,000
7207-Bowling Alley	2-295000 - TCA Amortization Expense	10,000
7209-Curling	2-211000 - Salaries	1,044
7209-Curling	2-213100 - Local Authorities Pension P	111
7209-Curling	2-213200 - Canada Pension Plan	36
7209-Curling	2-213300 - Employment Insurance	13
7209-Curling	2-213500 - AUMA Benefits	82
7209-Curling	2-213600 - Workers Compensation	16
7209-Curling	2-225200 - Building Maintenance	15,000
7209-Curling	2-227400 - Insurance	6,000
7209-Curling	2-251000 - Materials & Supplies	5,000
7209-Curling	2-254100 - Town Utilities	1,300
7209-Curling	2-254300 - Gas Utilities	1,200
7209-Curling	2-254400 - Power Utilities	2,550
7209-Curling	2-276200 - Contribution to Capital	15,000
7209-Curling	2-295000 - TCA Amortization Expense	11,500
7210-Walking Trail	2-211000 - Salaries	3,052
7210-Walking Trail	2-213100 - Local Authorities Pension P	324
7210-Walking Trail	2-213200 - Canada Pension Plan	106
7210-Walking Trail	2-213300 - Employment Insurance	38
7210-Walking Trail	2-213500 - AUMA Benefits	240
7210-Walking Trail	2-213600 - Workers Compensation	48
7210-Walking Trail	2-225100 - Grounds Maintenance	56,500
7210-Walking Trail	2-276200 - Contribution to Capital	8,275
7210-Walking Trail	2-295000 - TCA Amortization Expense	13,500
7213-Museum	2-254100 - Town Utilities	500
7213-Museum	2-295000 - TCA Amortization Expense	4,000
7401-Tourism	2-211000 - Salaries	22,612

7401-Tourism	2-213100 - Local Authorities Pension P	2,154
7401-Tourism	2-213200 - Canada Pension Plan	983
7401-Tourism	2-213300 - Employment Insurance	366
7401-Tourism	2-213500 - AUMA Benefits	1,909
7401-Tourism	2-213600 - Workers Compensation	355
7401-Tourism	2-222101 - Promotion - Appreciation Events	17,950
7401-Tourism	2-222102 - Promotion - Doctor Recruitment/Retention	1,000
7401-Tourism	2-222103 - Tourism - Museum Operations/Tourist Booth	10,450
7401-Tourism	2-251000 - Materials & Supplies	19,000
7401-Tourism	2-277000 - Contribution to Organizations	40,250
7402-Twinning	2-221400 - Memberships	1,000
7402-Twinning	2-221401 - Hosted Conference Expenses	500
7402-Twinning	2-221600 - Postage	70
7402-Twinning	2-222000 - Advertising/Subscriptions	500
7402-Twinning	2-251003 - Meeting Expenses	1,000
7402-Twinning	2-251024 - Promotions	500
7402-Twinning	2-251037 - Delegation Activities	3,000
7402-Twinning	2-251038 - Misc. Activity/Japanese Garden	1,000
7402-Twinning	2-256500 - Mileage/Rentals	1,500
7403-Library	2-276003 - Library - Contribution to Libraries	20,102
7403-Library	2-276003 - Library - Contribution to Libraries	90,187
8101-Requisition	2-274100 - Requisition - School	1,479,691
8101-Requisition	2-274101 - Requisition - Barrhead & Dist. Social Housin	60,477
8101-Requisition	2-274102 - Requisition - Govt of Alberta Re: Des. Ind.	509
8101-Requisition	2-274103 - Requisition - Grant In Lieu Adjustment	47,913
9701-Contingency/General	2-276200 - Contribution to Capital	100,000
9701-Contingency/General	2-299001 - Underlevies Previous Year	<u>2,397</u>
Sub-Total Expenses		16,417,315
Less Amortization Expense		<u>(1,920,200)</u>
Total Expenses		14,497,115
DIFFERENCE BETWEEN REVENUES AND EXPENSES (SURPLUS)		<u><u>17,946</u></u>

Town of Barrhead
2020 Capital Budgets - FINAL

CAPITAL REVENUES

<u>Account Number</u>	<u>Account Description</u>	<u>Budget</u>
5-1201-592000	Administration - From Capital Reserve	(60,000)
5-1201-593000	Administration - From Operating Function	(30,000)
5-2301-584001	Fire - Provincial MSI Grant	(322,600)
5-2301-585000	Fire - County Contribution	(396,975)
5-2301-592000	Fire - From Capital Reserve	(74,376)
5-3101-555000	Common Services - Return On Investments	(16,681)
5-3101-584001	Common Services - Prov. Grants (MSI)	(246,000)
5-3101-592000	Common Services - From Capital Reserve	(154,900)
5-3101-593000	Common Services - From Operating Function	(65,550)
5-3201-592000	Roads - From Capital Reserve	(75,000)
5-3201-593000	Roads - From Operating Function	(139,043)
5-3301-592000	Airport - From Capital Reserve	(10,000)
5-3301-593000	Airport - From Operating Function	(20,000)
5-3701-592000	Storm Sewer - From Capital Reserve	(15,000)
5-4101-555000	Water - Return On Investments	(36,664)
5-4101-583001	Water - Federal Gas Tax Grant	(1,314,611)
5-4101-592000	Water - From Capital Reserve	(950,389)
5-4101-593000	Water - From Operating Function	(361,999)
5-4201-555000	Sewer - Return On Investments	(33,050)
5-4201-583000	Sewer - Federal Grants-General	(50,000)
5-4201-583001	Sewer - Federal Grant (FGTF)	(577,139)
5-4201-584016	Sewer - Provincial Grant - AMWWP	(645,688)
5-4201-592000	Sewer - From Capital Reserve	(243,573)
5-4201-593000	Sewer - From Operating Function	(352,675)
5-4301-555000	Trade Waste - Return On Investments	(5,281)
5-4301-592000	Trade Waste - From Capital Reserve	(25,000)
5-4301-593000	Trade Waste - From Operating Function	(45,000)
5-4304-593000	New Landfill - From Operating Function	(4,000)
5-7202-555000	Arena - Return On Investments	(5,000)
5-7202-592000	Arena - From Capital Reserve	(36,000)
5-7202-593000	Arena - From Operating Function	(50,000)
5-7202-594000	Arena - From Other Capital Functions	(10,000)
5-7203-555000	Pool - Return on Investments	(6,015)

5-7203-592000	Pool - From Capital Reserve	(13,500)
5-7203-593000	Pool - From Operating Function	(50,000)
5-7204-555000	Parks - Return on Investment	(2,000)
5-7204-592000	Parks - From Capital Reserve	(61,500)
5-7204-593000	Parks - From Operating Function	(33,000)
5-7205-593000	Sportsground - From Operating Function	(51,000)
5-7205-594000	Sportsground - From Other Capital Function	(127,500)
5-7206-593000	Rotary - From Operating Function	(5,500)
5-7207-592000	Bowling Alley - Transfer From Capital Reserve	(19,450)
5-7207-593000	Bowling - From Operating Function	(20,000)
5-7209-584001	Curling Rink - Provincial Grant (MSI)	(531,190)
5-7209-592000	Curling Rink - From Capital Reserve	(50,000)
5-7209-593000	Curling Rink - From Operating Function	(15,000)
5-7210-592000	Walking Trail - From Capital Reserve	(25,000)
5-7210-593000	Walking Trail - From Operating Function	(8,275)
5-7210-594000	Walking Trail - From Other Capital Function	(75,000)
5-9701-555000	Contingency - Return On Investments	(45,000)
5-9701-592000	Contingency - From Capital Reserve	(193,500)
5-9701-593000	Contingency - From Operating Function	(100,000)
5-9702-597000	Offsite - Developer's Levy Payment	(10,000)

Total Capital Revenues **(7,814,624)**

CAPITAL EXPENSES

<u>Account Number</u>	<u>Account Description</u>	<u>Budget</u>
6-1201-663000	Administration - Equipment Additions	90,000
6-2301-665000	Fire - Vehicle Additions	793,951
6-3101-663000	Common Services - Equipment Additions	365,450
6-3101-665000	Common Services - Vehicles Additions	46,000
6-3101-676700	Common Services - Add To Capital Reserve	71,681
6-3201-661001	Roads - Engin. Struct. Future Street Project	50,000
6-3201-661002	Roads - Engin. Struct. 55A Avenue	10,000
6-3201-661005	Roads - Eng. St. 2019 55 Street Overlay	45,000
6-3201-661024	Roads - 51 Ave/54 Street Overlay	50,000
6-3201-676700	Roads - Add To Capital Reserve	59,043
6-3301-661000	Airport - Engineering Structures	30,000
6-3701-661011	Storm Sewer - 48 Avenue Lane (49A & 49B Stre	15,000
6-4101-663000	Water - Equipment Additions	2,265,000
6-4101-676700	Water - Add To Capital Reserve	398,663

6-4201-661016	Sewer - Eng. Str. - San. Sewer Asset Review	148,400
6-4201-661017	Sewer - Eng. St. Lagoon Upgrades	1,300,000
6-4201-661018	Sewer - Eng. Str. - 56 Ave (55 St to 56 St)	20,000
6-4201-661020	Sewer - Lagoon Berm Rehab	8,000
6-4201-662000	Sewer - 53 Ave. Lift Station Addition	40,000
6-4201-676700	Sewer - Add To Capital Reserve	385,725
6-4301-663000	Trade Waste - Equipment Addition	25,000
6-4301-676700	Trade Waste - Add To Capital Reserve	50,281
6-4304-676700	New Landfill - Add to Capital Reserve	4,000
6-7202-663000	Arena - Equipment Additions	96,000
6-7202-676700	Arena - Add To Capital Reserve	5,000
6-7203-662000	Pool - Building Additions	41,000
6-7203-663000	Pool - Equipment Additions	12,500
6-7203-676600	Pool - To Other Capital Functions	10,000
6-7203-676700	Pool - Add to Capital Reserve	6,015
6-7204-664500	Parks - Land Improvement	46,000
6-7204-665000	Parks - Vehicle Addition	6,500
6-7204-676600	Parks - Contribution to Other Capital Function	9,000
6-7204-676700	Parks - Add to Capital Reserve	35,000
6-7205-661000	Sportsground - Engineering Structures	10,000
6-7205-663000	Sportsground - Machinery & Equipment Addition	35,000
6-7205-664500	Sportsground - Land Improvements	108,500
6-7205-676700	Sportsground - Add to Capital Reserve	25,000
6-7206-663000	Rotary - Equipment Additions	5,500
6-7207-662000	Bowling Alley - Building Additions	19,450
6-7207-676700	Bowling Alley - Add to Capital Reserve	20,000
6-7209-662000	Curling Rink - Building Addition	581,190
6-7209-676700	Curling Rink - Add to Capital Reserve	15,000
6-7210-663000	Walking Trail - Equipment Additions	100,000
6-7210-676700	Walking Trail - Add to Capital Reserve	8,275
6-9701-676600	Contingency - To Other Capital Functions	193,500
6-9701-676700	Contingency - Add To Capital Reserve	145,000
6-9702-676700	Offsite - Add to Capital Reserve	<u>10,000</u>

Total Capital Expenses 7,814,624

**Barrhead & District Family & Community
Support Services Society
Thursday, February 20, 2020
Regular Board Meeting – 9:30 a.m.
Barrhead FCSS Building**

APPROVED**APRIL 16, 2020**

Finance Committee Meeting held at 9:00 a.m.

Present:

Randy Hindy, Chairperson
Shelly Dewsnap – Executive Director
Carol Lee, Recording Secretary
Jane Wakeford – Vice Chair
Leslie Penny Dausen Kluin
Ron Kleinfeldt
Vicki Kremp, John Szewec, Secretary/Treasurer Sally Littke

Absent: Marvin Schatz Mark Oberg Sharen Veenstra Marsha Smith Shelly Bye

1) Call to Order

The regular meeting of the Barrhead & District Family & Community Support Services Society was called to order at 9:38 a.m. by Vice Chair, Jane Wakeford.

2) Acceptance of Agenda – Additions/Deletions

05-20 Moved by Randy Hindy to accept the Agenda with the addition of New Business 5c Volunteer Appreciation and the deletion of 6a Old Business Casino, motion seconded by Leslie Penny.

Carried

3) Items for Approval**a) Minutes of the regular Board meeting of the Barrhead & District FCSS, January 16, 2020.**

06-20 Moved by Dausen Kluin to accept the minutes of the Regular Board meeting of January 16, 2020, seconded by Ron Kleinfeldt.

Carried

b) Financial Statements

07-20 Moved by Ron Kleinfeldt to accept the General Account, Community Account and Casino Account Financial Statements for the period ending on January 31, 2020, as presented. The motion was seconded by Sally Littke.

Carried

4) Staff Presentation: Rhonda Waggoner – Parent Link / Early Childhood Development

- The Board thanked Rhonda and her staff for a job well done and wished her a successful future.

Rhonda Waggoner presented to the Board some demographics:

- Total of **360** unique participants in Early Childhood Development
- Total of **550** unique developmental programs
- Total of **219** parents attending educational programs
- Total of **146** supported families

Communities for children hosted Little Warriors, a presentation on sexual child abuse which went over very well. Upcoming events for the remainder of February include, Feb 22 – Kub Kar Race, Feb 24 – Good Bye Celebration at Gym Time at Bethel Pentecostal Church, Feb 28 – Good Bye Celebration at Parent Link Centre, Fort Assiniboine has a Good Bye Celebration in February as well. Rhonda said it has been an honour to work with the families in our community. ALL PLC/ECD PROGRAMS ARE FINISHED FEBRUARY 29, 2020. We are hopeful that we will be awarded the Family Resource Network Grant.

5) New Business**a) Invitation to Tender – Auditor**

08-20 Sally Little moved to send a letter with an Invitation to Tender to the local accounting firms: Claran, Ellerington, Fluett & Landon and Hawkings & Tinny. Motion seconded by Vicki Kremp.

Carried

b) Staff Safety Training

09-20 Leslie Penny moved to allow Executive Director Shelly Dewsnap to close the FCSS office for 2 days during the week at her call for in house staff training. An invitation will be sent to Board members to see if they want to attend. Motion seconded by Randy Hindy.

Carried

c) Volunteer Appreciation

10-20 Randy Hindy moved to maintain FCSS funding of \$2,000.00 for Volunteer Appreciation Event and that a letter be sent to the Volunteer Committee to advise them of our commitment and for future funding requests come through the FCSS Executive Director prior to the second Tuesday of the month so that the request can be included as part of each Board member's review package. John Szewc seconded the motion.

Carried

6) Old Business**a) None at this time****7) Items for Information****a) Directors Report****b) Staff Reports****c) 2019 Fact Sheet****8) Board Development****a) Board Governance Workshop****b) NE Zone Spring Gathering – April 23 & 24, 2020 in Lac La Biche**

Shelly Dewsnap, Jane Wakeford and Mark Oberg will be attending.

c) AGM – April 16, 2020 @ 10:30 a.m. with lunch to follow

Chairs of Board committees are requested to have their reports into the FCSS office by the next Board Meeting of March 19, 2020

9) Next Meeting:

March 19, 2020

10) Meeting Adjournment


11-20 John Szewc moved to adjourn the meeting at 11:18 a.m. and Sally Little seconded the motion.

Carried

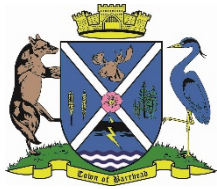
**Barrhead & District Family & Community Support Services Society Regular
Board Meeting of February 20, 2020**



Vice Chairperson



Recording Secretary



Item No. 10(a)

REQUEST FOR DECISION

To: Town Council

From: Edward LeBlanc, CAO

cc: File

Date: April 28, 2020

Re: Deferred 2020 Municipal Tax Payment Plan

1.0 Purpose:

For Council to pass all three readings to Bylaw 06-2020 amending Bylaw 09-2001, the Property Tax Installment Plan Bylaw.

2.0 Background and Discussion:

Council will recall that during the April 16th Budget Meeting, Council discussed several options in regards to an enhanced property tax payment plan, due to the Covid-19 health emergency.

Administration has attempted to capture the noted direction in the attached proposed Bylaw, namely:

- Extending the tax payment deadline from June 30th to September 30th for both residential and non-residential accounts.
- Offering residential tax accounts, currently on the monthly installment plan to defer the payments for up to three months, but be fully paid by December 31, 2020.
- For tax accounts not currently on the monthly installment plan, offering them the opportunity to participate in the installment plan by July 15th with full payment by the end of December 31st, 2020.

- Offering non-residential accounts, the ability to amortize their 2020 and their estimated 2021 property taxes to participate in the installment plan with full payment by the end of December 31st, 2021.
- Any installment plan would not be subject to any penalty charges, providing payments remain in good standing and adhere to the terms of the agreement.

During the noted discussion, Council provided Administration with direction by allowing a six or more residential unit complex with the ability to have their 2020 and 2021 property taxes paid in full by December 31, 2021 (similar to a non-residential tax account). As it may be somewhat difficult to defend why a four-unit residential complex would not be offered the same program, Administration included them as well in the attached draft bylaw.

The following are the number of multi-unit residential properties:

23 - four plexes
 2 - six- plexes
 14 - greater than six units

As a note, the Town has approximately 25% of residential accounts and approximately 17% of non-residential accounts currently on our monthly installment plan.

In summary, the proposed Bylaw 06-2020 provides further financial options and some latitude to the local businesses and residents, as compared to the 2019 tax year.

Council may also recall that Bylaw 05-2020 was passed during the March 27, 2020 Council Meeting, authorizing my office or designate some flexibility for payment of Utility billings in respect to extending due dates, creating deferral payment program etc. etc.

The March-April utility bill for residential and non-residential accounts normally due May 31st will now be due August 31st with no penalties applied. The new program does not prevent accounts holders to pay before the new deadline of August 31st.

3.0 Alternatives:

- 3.1 Council pass all three readings to Bylaw 06-2020 amending Bylaw 09-2001, the Property Tax Installment Plan Bylaw, as presented.
- 3.2 Council instructs Administration to amend the proposed Bylaw 06-2020 amending Bylaw 09-2001, the Property Tax Installment Plan Bylaw, as directed and pass all three readings.

- 3.3 Council instructs Administration to provide further information to the draft Bylaw 06-2020 amending Bylaw 09-2001, the Property Tax Installment Plan Bylaw, and bring back the information at the next Council Meeting.

4.0 Financial Implications:

With the current low interest rates and the uncertainty on the number of additional tax accounts that would take advantage of the various deferral payment plans, it is difficult to determine the actual amount of interest earn the Town would forfeit in relation to the reduced cash flow.

5.0 Interdepartmental Implications:

Not applicable.

6.0 Senior Government Implications:

As a result of the current Covid-19 health emergency, the Province directed all municipalities to provide a deferral payment plan for the education portion of the property taxes for non-residential accounts.

7.0 Political/Public Implications:

With the proposed deferral payment plan, it would demonstrate to the various tax accounts that Council has heard the local financial challenges and are doing their part to assist residents and local businesses.

8.0 Attachments:

- 8.1 Existing Bylaw 9-2001
- 8.2 Draft By-law 06-2020

9.0 Recommendations

Council pass all three readings to Bylaw 06-2020 amending Bylaw 09-2001, the Property Tax Installment Plan Bylaw, as presented.

(Original signed by the CAO)
Edward LeBlanc
CAO

BYLAW 06-2020

PROPERTY TAX INSTALLMENT PLAN BYLAW

A BYLAW OF THE TOWN OF BARRHEAD IN THE PROVINCE OF ALBERTA, TO AMEND BYLAW 09-2001, THE PROPERTY TAX INSTALLMENT PLAN BYLAW

WHEREAS, Council considers it desirable, expedient and in the best interest of the Town of Barrhead to amend Bylaw 09-2001, THE PROPERTY TAX INSTALLMENT PLAN BYLAW.

NOW THEREFORE the Municipal Council of the Town of Barrhead in an open meeting hereby enacts as follows:

1. That for the 2020 property tax year only, residential ratepayers have until July 15, 2020, if they wish to enter into a property tax installment agreement with the Town of Barrhead, but the property taxes must be paid in full by December 31, 2020.
2. That for the 2020 property tax year only, residential ratepayers that currently are on a monthly installment plan have until July 15, 2020, if they wish to notify the Town of Barrhead in order to defer their payments for up to three months, but the property taxes must be paid in full by December 31, 2020.
3. That for the 2020 property tax year only, non-residential ratepayers have until July 15, 2020, if they wish to enter into a property tax installment agreement with the Town of Barrhead but the property taxes must be paid in full by December 31, 2020, alternatively;
4. That for the 2020 and the 2021 property tax years only, non-residential ratepayers have until July 15, 2020, if they wish to enter into a property tax installment agreement with the Town of Barrhead, but the 2020 and 2021 property taxes must be paid in full by December 31, 2021.
5. That for the 2020 and the 2021 property tax years only, multi residential properties of four or more units may take advantage of a property tax installment agreement, as outlined in the above noted Clause # 3 and 4.
6. That installment agreements will not be subject to any penalty charges, providing payments remain in good standing and adhere to the terms of the agreement.
7. That all previous endorsed tax installment plan agreements will continue to be honored by both the property owner and the Town however, the non-residential accounts will have the option to replace the existing agreement with a new agreement to take advantage of the various options outlined in this bylaw.
8. That this Bylaw once passed and signed shall form part of By-Law 09-2001, the Property Tax Installment Plan Bylaw.
9. Should any provision of this bylaw be deemed to be invalid then such invalid provision will be severed from this bylaw and such severance will not affect the validity of the remaining portions of this bylaw, except to the extent necessary to give effect to such severance.

10. That this Bylaw shall take effect on the day of the final passing thereof.

Read a first time this _____ day of _____, 2020.

TOWN OF BARRHEAD

Mayor, Dave McKenzie

Edward LeBlanc, CAO

Read a second time this _____ day of _____, 2020.

TOWN OF BARRHEAD

Mayor, Dave McKenzie

Edward LeBlanc, CAO

Read a third time this _____ day of _____, 2020 and passed.

TOWN OF BARRHEAD

Mayor, Dave McKenzie

Edward LeBlanc, CAO



REQUEST FOR DECISION

To: Town Council

From: Edward LeBlanc, CAO

cc: File

Date: April 28, 2020

Re: Correspondence Items

Item # 1 Letter from Alberta Municipal Affairs regarding the 2020 Ministerial Orders that replaced previous Ministerial Orders. Ministerial Order MAG: 014/20 deals specifically with various assessment-related timelines and Ministerial Order MAG: 036/20 deals with timeline extensions for financial reporting and other routine activities that are non-assessment-related items.

Recommendation:

That Council accept the letter from Alberta Municipal Affairs regarding the 2020 Ministerial Orders that extended timeframes under the Municipal Government Act for a wide variety of activities for municipalities and residents, as information.

Item # 2 Letter from Barrhead & District Family and Community Support Services Society dated April 23, 2020 regarding them being a successful recipient of one of the Family Resource Networks grant contracts with Alberta Children's Services Family and Community Resiliency Division.

Recommendation:

That Council accept the letter from Barrhead & District Family and Community Support Services Society dated April 23, 2020 regarding them being a successful recipient of one of the Family Resource Networks grant contracts with Alberta Children's Services Family and Community Resiliency Division, as information.

Item # 3 Letter from Legislative Assembly Alberta, Glenn van Dijken, MLA dated April 15, 2020 regarding the allocation of funds from the 2020 Capital Plan and the budget for capital maintenance projects in 2020.

Recommendation:

That Council accept the letter from Legislative Assembly Alberta, Glenn van Dijken, MLA dated April 15, 2020 regarding the allocation of funds from the 2020 Capital Plan and the budget for capital maintenance projects in 2020, as information.

(Original signed by the CAO)

Edward LeBlanc
CAO



ALBERTA
MUNICIPAL AFFAIRS

Office of the Minister
MLA, Edmonton - South West

Dear Mayors, Reeves and Councils:

Earlier this spring, Municipal Affairs put in place a Ministerial Order that extended timeframes under the Municipal Government Act for a wide variety of activities for municipalities and your residents. The intent of these extensions was to relieve pressure on municipalities and allow you to focus on supporting your communities through the current public health emergency, and to preserve the right to a meaningful appeal process at a time when it was not yet clear how or when council meetings, appeal hearings or similar proceedings could be conducted.

Unfortunately, some of the time extensions were leading to unintended consequences. As a result, today I have signed two new Ministerial Orders to replace the previous Order. A copy of each of the new Ministerial Orders is attached for your information.

Ministerial Order MAG: 014/20 deals specifically with various assessment-related timelines, and makes important changes to clarify and shorten some of the original timeline extensions.

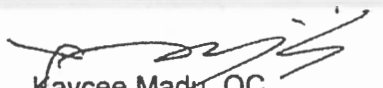
Ministerial Order MSD: 036/20 addresses the non-assessment items from the original Ministerial Order. This Order retains some timeline extensions for things like financial reporting and other routine activities that can easily be deferred for now. However, for the most part, timelines for things like appeal processes have been returned to the standard timelines under the Municipal Government Act.

To ensure that some Albertans are not deprived of their right of appeal, this second Ministerial Order includes transitional provisions. If a legislated timeline for a particular matter either ended or started between the date of the original Ministerial Order and this one (March 25 to April 17, 2020), these transitional provisions "restart the clock" for the applicable appeal periods. This ensures that anyone who might have considered an appeal of a municipal decision, but chose to defer filing that appeal because they thought they had until October 1, will not inadvertently lose their right to appeal through a return to the normal timelines.

I want to thank key partners like the AUMA, RMA, City of Edmonton, City of Calgary, and BILD Alberta for helping us work through these issues to arrive at this solution. Working together, we have again showed our ability to collaborate to identify and solve problems quickly and efficiently.

I trust that these new Ministerial Orders will address the concerns that many of you have raised with me in recent days. As new issues and challenges arise, please do not hesitate to reach out to me and/or to ministry officials so that we can be aware of those issues and work with you to find solutions.

Sincerely,



Kaycee Madu, QC
Minister of Municipal Affairs

132 Legislative Building, 10800 - 97 Avenue, Edmonton, Alberta T5K 2B6 Canada Telephone 780-427-3744 Fax 780-422-9550



ALBERTA
MUNICIPAL AFFAIRS

Office of the Minister
MLA, Edmonton - South West

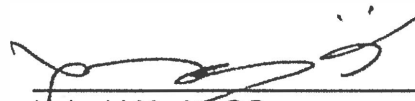
MINISTERIAL ORDER NO. MAG:014/20

I, Kelechi Madu, QC, Minister of Municipal Affairs, pursuant to Section 605(2) of the *Municipal Government Act* make the following order:

1. The complaint deadline pursuant to Section 284(4) of the *Municipal Government Act*, for an assessment notice with a notice of assessment date that falls on or after January 31, 2020 is extended to July 1, 2020 or 60 days from the notice of assessment date, whichever time is later.
2. The date by which a municipality must perform the actions articulated under Sections 412 and 436.03(1) of the *Municipal Government Act* is extended to June 30, 2020.
3. For properties for which a tax sale was required to be held between March 31, 2019 and March 31, 2020 pursuant to Section 418(2) of the *Municipal Government Act*, the time to complete a sale is extended to October 1, 2020.
4. The date by which municipalities, persons, or entities must perform the actions articulated under Sections 417 and 436.08(1) of the *Municipal Government Act* is extended to October 1, 2020.
5. The time set out in Section 295(4) for a person to provide information requested pursuant to Section 295(1) of the *Municipal Government Act* is extended to July 1, 2020 or within 60 days from the date of request, whichever time is later.
6. The time set out in Sections 34 and 35 of the *Matters Relating to Assessment and Taxation Regulation, 2018* for an assessor to provide information requested pursuant to Sections 299, 299.1, 300, and 300.1 of the *Municipal Government Act* is extended to July 1, 2020 or within 15 days of receiving the request, whichever time is later.
7. The time for municipalities, persons, or entities to perform the actions required under Section 364.3(1) of the *Municipal Government Act*, and Section 36(3) of the *Matters Relating to Assessment and Taxation Regulation, 2018* is extended to October 1, 2020 or within the time specified in the sections, whichever is later.

8. Anything that, under normal timelines pursuant to Parts 9, 10, 11, 12 of the *Municipal Government Act* and its associated regulations, would have been required to be done between the period of March 25, 2020 and the date this Order is signed, which as a result of Ministerial Order MSD 022/20 was not done, and which is not otherwise addressed in this Order, must be completed no later than May 31, 2020.

Dated at Edmonton, Alberta, this 17th day of April, 2020.



Kelechi Madu, QC
Minister of Municipal Affairs



ALBERTA
MUNICIPAL AFFAIRS

Office of the Minister
MLA, Edmonton - South West

MINISTERIAL ORDER NO. MSD:036/20

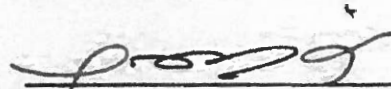
I, Kelechi Madu, QC, Minister of Municipal Affairs, pursuant to Sections 577 and 605(2) of the *Municipal Government Act*, make the following order:

1. Each municipality must complete a 2019 Statistical Information Return in accordance with the instructions prepared by Municipal Affairs.
2. The Statistical Information Return must be signed by the Chief Administrative Officer or designated officer and submitted to Municipal Affairs by October 1, 2020.
3. The time for a municipality to make publically available its financial statements or a summary of them and the auditor's report of the financial statements pursuant to Section 276(3) of the *Municipal Government Act* is extended to October 1, 2020 from May 1, 2020.
4. The time for a municipality to submit its financial information return, the auditor's report on the financial information return, its financial statements and the auditor's report on the financial statements to the Minister pursuant to Section 278 of the *Municipal Government Act* is extended to October 1, 2020 from May 1, 2020.
5. The time for a regional services commission to submit its financial information return and audited annual financial statements to the Minister and each member of the commission pursuant to Section 602.34 of the *Municipal Government Act* is extended to October 1, 2020 from May 1, 2020.
6. The time for a summer village to hold an organizational meeting under Section 192(2) of the *Municipal Government Act* is extended to October 1, 2020 from August 31, 2020.
7. The 120 day period for a growth management board to submit a report to the Minister under Section 708.09(1) of the *Municipal Government Act* is extended so that the report must be filed by October 1, 2020.

8. Where the normal timeline associated with a requirement under the sections of the *Municipal Government Act* or its associated regulations as listed in the attached Appendix either began or ended during the period between March 25, 2020 and the date this Order is signed, the timeline is hereby modified such that the timeframe for taking action is to be calculated as starting on the date this Order is signed.

9. Ministerial Order MSD: 022/20 is hereby rescinded.

Dated at Edmonton, Alberta, this 17th day of April, 2020.



Kelechi Madu, QC
Minister of Municipal Affairs

APPENDIX

s.226(1)
s.229
s.231(3)
s.231(4)
s.233(2)
s.233(3)
s.233(4)
s.233(5)
s.233(6)
s.233(7)
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s.531(2)
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s.547(1)(a)
s.547(1)(b)
s.548(1.1)(a)
s.548(1.1)(b)
s.606(2)
s.606(5)
s.608(2)
s.610(1)
s.610(4)
s.653.1(1)
s.657(1)
s.657(5)
s.664.2(2)
s.667(1)(a)
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Off-site Levies Regulation (AR 187/2017)
s.11

Barrhead & District Family and Community Support Services Society

April 23, 2020



Dear Town & County Councils,

Barrhead & District FCSS Society is happy to share that we are a successful recipient of one of the Family Resource Networks grant contracts with Alberta Children's Services Family and Community Resiliency Division. This is a 3-year contract to deliver spoke services as part of the greater Rural Connections Family Resource Network.

The former Barrhead Parent Link Centre is now called The Barrhead & District Family Connections Centre, with programs and support scheduled for Mondays, Tuesdays and Wednesdays. Priorities includes a variety of Caregiver Capacity Building Supports and Childhood Development & Well-being programs for ages 0-14+.

Look for programming to include a rotation of parent/caregiver education courses and talks, intentional activities designed specifically for parent-child interaction, and youth programming!

Returning to FCSS to deliver programming at our Family Connections Centre is Rhonda Waggoner and Rebecca Breitzkreitz. If you are looking to connect with our programmers, please call FCSS at 780-674-3341.

Due to the Covid-19 pandemic The Family Connection Centre is closed to the public, however staff continue to respond to calls and emails. Programming has been adjusted to include conversations and meetings with parents and families through ZOOM. Parent Education will also be conducted through ZOOM and we will reach out via other social media such as FaceBook, Instagram and YouTube.

Thank-you to all of our community partners and support networks for the encouragement we received through the Expression of Interest process. We are happy to provide continued service for families through the Family Resource Networks framework.

Encouraging everyone to stay connected,

Shelly Dewsnap – Barrhead & District FCSS Society



RECEIVED
APR 22 2020

LEGISLATIVE ASSEMBLY
ALBERTA

Glenn van Dijken, MLA
Athabasca.Barrhead.Westlock

April 15, 2020

Mayor David McKenzie
Town of Barrhead
Box 4189
Barrhead, Alberta
T7N 1A2

Dear Mayor McKenzie,

In an effort to get more Albertans back to work, the Alberta government announced on April 9, they will allocate almost \$2 billion from the 2020 Capital Plan to resurface roads, repair bridges, restore schools and fill potholes. We are doubling the budget for capital maintenance projects in 2020. This accelerated spending on maintenance and renewal is in addition to new construction in the 2020 Capital Plan.

By focusing on Capital Maintenance and Renewal projects, we can get money out the door and into Albertans pockets faster while at the same time reinvesting in necessary asset improvements. This will also allow local contractors a chance to bid on these projects at a time when they are needing the work.

As your representative to government, I am asking you to please forward to my office a detailed list of shovel-ready projects within your municipality that you believe should be considered at this time.

The success of this project will rely on a timely response from individuals such as yourself. Please give this your immediate attention. I look forward to hearing from you.

If you have any questions please contact me or my office at 780-674-3225.

Regards,

Glenn van Dijken, MLA
Athabasca-Barrhead-Westlock
Constituency