

**TOWN OF HANNA
REGULAR COUNCIL MEETING
AGENDA
May 14, 2024**

1 CALL TO ORDER – 6:00 pm

2 ADOPTION OF THE AGENDA

3 DELEGATIONS

3.01 West Met Ag

3.02 Ascend Chartered Professional Accountants – 2023 Financial
Statement Presentation – Jeff Faupel, CPA, CA

3.03 Hanna Pickleball Club – Wind Screen Proposal

4 PUBLIC PRESENTATION

5 ADOPTION OF MINUTES

5.01 Minutes of the Regular Meeting of Council – April 9, 2024

5.02 Minutes of the Information Meeting of Council – April 24, 2024

6 FINANCE REPORTS

6.01 Accounts Payable

6.02 Statement of Revenues & Expenses – April 2024

6.03 Budget Overview – April 2024

7 COMMITTEE REPORTS

7.01 Community Services Board Minutes – March 25, 2024

8 SENIOR ADMINISTRATIVE OFFICIALS' REPORTS

8.01 Chief Administrative Officer

8.02 Director of Business & Communication

8.03 Director of Public Works

9 BUSINESS ITEMS

- 9.01 2023 Audited Financial Statements
- 9.02 2023 Spring Budget Adjustments
- 9.03 Hanna Pickleball Club – Wind Screen Proposal

10 BYLAWS

- 10.01 Bylaw 1034-2024 – The 2024 Tax Rate Bylaw - Three readings
- 10.02 Bylaw 1035-2024 - Animal Control Bylaw – 1st Reading

11 COUNCIL REPORTS & ROUNDTABLE

12 CORRESPONDENCE ITEMS

- 12.01 ATCO – ENPOWER – Handhills Renewable Project Information
- 12.02 Consul-General Of Japan – Introduction to New Consul-General Wajima
- 12.03 Hanna Community Garden Society
- 12.04 Alberta Municipalities – Summer Municipal Leaders Caucus Registration
- 12.05 Minister of Alberta Environment and Protected Areas – Small Water License Holders
- 12.06 Marigold Library System – April 2024 Notes to Council
- 12.07 Marigold Library System - 2023 Annual Report
- 12.08 Marigold Library System – Hanna Municipal Library Value of Your Investment 2023
- 12.09 Harvest Sky Region Initiatives – May 2024
- 12.10 Alberta Municipalities – 2024 – Bill 20 MA Statutes Amendments Act – Key message

13 CLOSED SESSION

- 13.01 Personnel Matter as Per FOIP Section 17
- 13.02 Land Matter as Per FOIP Section 16 & 17

14 ADJOURNMENT

Date: May 14, 2024

Agenda Item No: 03.01

WestMET Ag – Business Update

Recommended Motion

That Council thanks the representatives from WestMET Ag Jeffrey Kukura – President, Kyle Hobbs – Director of Operations Canada, Clay Williams – Agri-product Manager and Cora Skelding – HR Manager for their update on the companies’ activities and plans at the Sheerness Mine Site.

Background

The representatives of WestMET Ag met with Mayor Povaschuk the first week in April and Mayor Povaschuk felt that it would be worthwhile for Council to hear the activity and plans that WestMET Ag has for their business at the Sheerness Mine location.

Jeffrey Kukura, President of WestMET Ag is in Hanna on May 14th so he along with other WestMET Ag representatives have taken the time to attend the May 14th Council Meeting to provide Council with an update on their activities and plans for the Sheerness Mine location.

Council members are encouraged to ask questions or seek clarification on any item in the report.

Communications

Highlights of the report will be communicated through the Town of Hanna Social Media Programs.

Date: May 14, 2024

Agenda Item No: 03.02

Ascend Chartered Professional Accountants 2023 Audited Financial Statements

Recommended Motion

That Council thanks Mr. Jeff Faupel, CPA, CA, Principal for his presentation of the Town of Hanna 2023 Audited Financial Statements.

Background

Mr. Faupel is in attendance to present an overview of the Audited Financial Statements prepared for the Town of Hanna for the year ending December 31, 2023.

The Municipal Government Act requires that each municipality prepare annual financial statements for the immediately preceding year. The statements must include the municipality's debt limit and the amount of the municipality's debt as defined in the regulations. The financial statements, or a summary of them, and the auditor's report of the financial statements must be made available to the public in the manner the Council considers appropriate by May 1 of the year following the year for which the financial statements have been approved. Due to the additional requirement of the Asset Retirement Obligation regulation (new for 2023) the Financial Statements were delayed.

Each municipality must also prepare a Financial Information Return respecting the financial affairs of the municipality for the immediately preceding calendar year for submission to Alberta Municipal Affairs.

Council members are encouraged to ask questions or seek clarification on any item in the report.



Communications

Highlights of the report will be communicated through the Town of Hanna Social Media Programs.

Financial Implications

| | | | |
|-------------------|-----------------|-------------------|-----------------|
| Operating: | _____ N/A _____ | Capital Cost: | _____ N/A _____ |
| Budget Available: | _____ | Budget Available: | _____ |
| Unbudgeted Costs: | _____ | Unbudgeted Costs: | _____ |
| Source of Funds: | _____ | Source of Funds: | _____ |

Policy and/or Legislative Implications

N/A

Attachments

1. The 2023 Financial Statements are included as part of Business Item 09.01.

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer

Date: May 14, 2024

Agenda Item No: 03.03

Hanna Pickleball Club – Wind Screen Proposal

Recommended Motion

That Council thanks the representatives from the Hanna Pickleball Club for their presentation and proposal requesting wind screens on the fence of the Town of Hanna Pickleball/Tennis Courts.

Background

The Town of Hanna did a significant renovation to the surface of the Hanna Tennis Courts in the summer of 2022 which included the addition of Pickleball courts painted on the surface. With this improvement the Club moved their outdoors play to this facility from the Outdoor Rink facility that they had used previously.

The Hanna Pickleball Club recently submitted a proposal to the Town of Hanna on the need to have wind screens on the four sides of the facility fence. The Club is prepared to cost share the project on a 75% Town – 25% Club basis and the cost to complete the project is estimated at \$8,000.

Representatives of the Club are in attendance to review their proposal with Council and impress the importance of the wind screens on the ability to use the courts effectively.

Council members are encouraged to ask questions or seek clarification on any item in the report.

Communications

Highlights of the report will be communicated through the Town of Hanna Social Media Programs.



Financial Implications

| | | | |
|-------------------------|-----|-------------------------|-----|
| Operating: _____ | N/A | Capital Cost: _____ | N/A |
| Budget Available: _____ | | Budget Available: _____ | |
| Unbudgeted Costs: _____ | | Unbudgeted Costs: _____ | |
| Source of Funds: _____ | | Source of Funds: _____ | |

Policy and/or Legislative Implications

N/A

Attachments

1. Hanna Pickleball Club – Wind Screen Proposal

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer

Hanna Pickleball/Tennis Court Improvement Project

May 1, 2024

Hanna Pickleball Group

Town of Hanna

Attention: Kim Neill CAO

Further to our recent conversation, The Hanna Pickleball Group request that the Town of Hanna consider installing Wind Screens on the Hanna Pickleball/Tennis Court. We have gathered some information including the rationale for the project, possible suppliers, products and costs. We estimate the cost to install the windscreen around the perimeter would be in the \$8000 range. The club is prepared to contribute 25% of the cost as well as provide volunteer labor for preparation and installation. We have attached a summary of the information we have assembled for consideration by the Town.

We would be pleased to discuss this with the Town with a view to developing a strategy to move forward with the project.

Hanna Pickleball Group

c/o Jay Slemper,

403-854-0424

Cc: Kevin Olsen, Facilities Manager

PERIMETER WIND SCREEN HANNA RAQUET FACILITY

The Town has undertaken significant investments and improvements at the courts over the last few years. We believe the community wants to see that investment fully utilized through increased activity and use by the community. The court surface is second to none in small communities in rural Alberta. The facilities have fostered an increase in activity at the courts that includes both members of the club and members of the community bringing their families or friends for unorganized recreational play. Wind does affect the use and installation of the wind screens would improve the opportunity and enjoyment for the users.

As for the Pickleball Group, we have had increased growth in the membership and the skill of the players (40 members). As a result, we have been able to add programming including beginner and advance lessons, recreational mixed gender and mixed skill level play two evenings a week and two mornings a week, a men's night and a ladies' nights. We see potential for a time slot for drop play with more of a recreational (less competitive) focus as well as opportunity for drop-in and organized youth play.

NEED FOR THE WIND SCREENING

Wind speed and direction

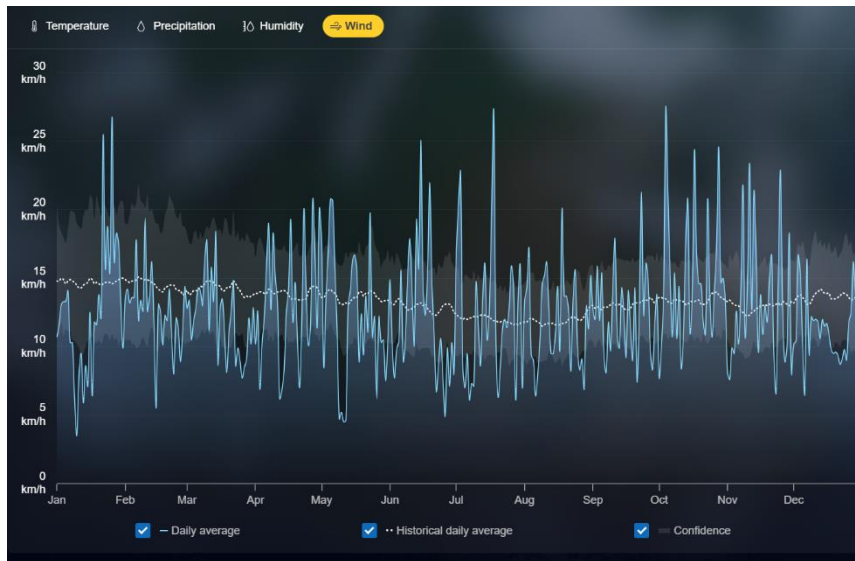
Pickle ball is played with a noticeably light weight wiffle ball that is affected by the wind. General guideline for play we observe would be:

- Ideal under 10 km per hour
- Affected but still play over 10 but under 20 km per hour
- No play above 20 km per hour

Historical wind data shows the wind is above 10 km/hr. about 70% of the time. The outdoor season average is between 15 and 17 km/hr. Scheduled recreational play occurs two mornings and four evenings a week with other nonscheduled play between members of different skill levels occurring most days. Play is affected by the wind many of the days. In true Hanna spirit we play most of the days, but it does affect the enjoyment and limits participation.

Prevailing winds are from the Northwest and Southwest however we do experience a significant amount of wind from the East which is unprotected.

The courts are exposed to the wind. There is some wind break on the North side provided by some willows planted along the fence and the golf cart sheds.



GOLF BALL HAZARD NORTH SIDE

Several times a year an errant golf ball comes into the courts. A wind screen on the North side would add an element of safety but would not eliminate the hazard.

Is the fence strong enough to support the wind screen during high winds?

We have heard from other clubs such as Strathmore and Stony Plain that their fences blew over in an extreme high wind event. The Town of Hanna Facilities Manager has advised us that the fence would be strong enough to hold the screen. Suppliers indicated that the risk can be mitigated by:

- using one row of 120lb ties and two rows of 50 lb ties so in a wind the 50 lb ties let go saving the fence and the 120 lb keep it from completely blowing away
- Installing 2 rows of wind vents in the wind screen to reduce the pressure on the fence
- Planting some trees around the facility would be beneficial in reducing the pressure on the fence but that is a longer-range solution. Invasive roots under the court are a concern.

COST ESTIMATES

Three suppliers were contacted for recommendations for suitable windscreens for windy locations as well as pricing.

Height: 9 feet

Wind vents: 2 rows 10 feet apart off set so there is a vent every 5 feet.

Grommet, 18 inch spacing top, bottom, side, and middle

Ties: metal 50 lb

TOMKO SPORT Systems: \$7500 for perimeter

Canadian company specializing in the construction of tennis and pickleball courts recommended a polyester material, with two rows of wind vents. This is the company that resurfaced the courts [Windscreen & Divider Netting Archives - Tomko Sports](#)

PUTTERMANS ATHLETICS: Dura Air \$ 7100 for perimeter

Ten Air Pro \$7500 for perimeter

US company based in Florida. Have supplied Canadian Companies (Pickleball Depot) who are no longer selling wind screen. [Windscreen & Privacy Screen – Putterman Athletics](#)

These are supply only quotes and would not include installation. Pickleball Players are willing to assist the Town installing the fence.

Sports Systems: <https://www.sportssystemscanada.com> are providing a quote but we have not received it yet. Canadian Dealer for Douglas Sports: [Douglas® VCP Windscreen - Douglas Sports \(douglas-sports.com\)](#)

FUNDING:

We used \$7500 as a base estimated cost, with a \$500 contingency that would bring the cost estimate to \$8000

Pickleball club is proposing a 75% Town/ 25% Pickleball club cost share

| Organization | 2 sides (North and West) | 3 sides (North, West and South) | 4 sides |
|-----------------|-----------------------------|------------------------------------|---------|
| Pickleball Club | 1000 | 1500 | 2000 |
| Town of Hanna | 3000 | 4500 | 6000 |
| | 4000 | 6000 | 8000 |

Date: May 14, 2024

Agenda Item No: 05.00

Council Meeting Minutes

Recommended Motion

That the Minutes of the Regular Meeting of Council held April 9, 2024, be adopted as presented.

That the Minutes of the Information Meeting of Council held April 24, 2024, be adopted as presented.

Background

Administration at each Regular Council Meeting will provide Council with the minutes of any Council meetings held since the previous regular council meeting. Council must adopt the minutes of the meeting, either as presented or with amendments.

Council members are encouraged to ask questions or seek clarification on any item in the Minutes.

Communications

Highlights of the report may be communicated in the newsletter as well as on the Town website and through the Town Social Media Program.

Financial Implications

| | | | |
|-------------------|-----------------|-------------------|-----------------|
| Operating: | _____ N/A _____ | Capital Cost: | _____ N/A _____ |
| Budget Available: | _____ | Budget Available: | _____ |
| Unbudgeted Costs: | _____ | Unbudgeted Costs: | _____ |
| Source of Funds: | _____ | Source of Funds: | _____ |



Policy and/or Legislative Implications

As required by the Municipal Government Act, once adopted, the Minutes will be signed by the presiding officer and a designated officer. The Minutes will then be placed in the vault for safekeeping.

Attachments

- 1. Minutes of the Regular Meeting of Council – April 9, 2024
- 2. Minutes of the Information Meeting of Council – April 24, 2024

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer

**TOWN OF HANNA
REGULAR COUNCIL MEETING
April 9, 2024**

Minutes of a Regular Meeting of the Council of the Town of Hanna held Tuesday, April 9, 2024 at 6:00 p.m. in the Town Council Chambers.

Council Members Present:

Mayor Danny Povaschuk
Sandra Beaudoin
Fred Crowle
Sandra Murphy
Kyle Olsen
Vernon Thuroo
Angie Warwick

Administration Present:

Kim Neill – Chief Administrative Officer
Winona Gutsche – Director of Corporate Services
Katelyn Beaudoin – Corporate Services Assistant

1.0 CALL TO ORDER

Mayor Povaschuk called the meeting to order at 6:00 p.m.

2.0 ADOPTION OF AGENDA

Moved by Councillor Warwick that the agenda for the April 9, 2024, Regular Council Meeting be adopted as amended. Business Item 9.08 Stan Hutton – Fox Lake Lakeshore Development and Closed Session Item 13.01 Personnel Matter.

Motion Carried.

3.0 DELEGATIONS

4.0 PUBLIC PRESENTATION

There was no one in attendance who wished to speak with Council.

5.0 ADOPTION OF MINUTES

5.01 Minutes of the Regular Meeting of Council – March 12, 2024

081-2024
Regular Meeting
Minutes

Moved by Councillor Crowle that the Minutes of the Regular Meeting of Council held March 12, 2024 be adopted as presented.

Motion Carried.

5.02 Minutes of the Special Meeting of Council – March 27, 2024

082-2024
Special Meeting
Minutes

Moved by Councillor Thuroo that the Minutes of the Special Meeting of Council held March 27, 2024 be adopted as presented.

Motion Carried.

5.03 Minutes of the Information Meeting of Council – March 27, 2024

083-2024
Information Meeting
Minutes

Moved by Councillor Murphy that the Minutes of the Information Meeting of Council held March 27, 2024 be adopted as presented.

Motion Carried.

6.0 FINANCE REPORTS

6.01 Accounts Payable

084-2024
Accounts Payable

Moved by Councillor Olsen that Council accepts the accounts payable listings for general account cheques 43043 – 43063, direct deposits 002869 – 002944, and Electronic Funds Transfer Batches 848 & 851 for information.

Motion Carried.

6.02 Statement of Revenue & Expense – March 2024

085-2024
Statement of
Revenues &
Expenses

Moved by Councillor Warwick that Council accepts the Statement of Revenue & Expense Report for March 2024 for information.

Motion Carried.

6.03 Budget Overview – March 2024

086-2024
Budget Overview

Moved by Councillor Olsen that Council accepts the Budget Overview for March 2024 for information.

Motion Carried.

6.04 Capital Budget Update – March 2024

087-2024
Capital Budget
Update

Moved by Councillor Beaudoin that Council accepts the Capital Budget Update, dated March 2024 for information.

Motion Carried.

7.0 COMMITTEE REPORTS

8.0 SENIOR ADMINISTRATIVE OFFICIALS REPORTS

- 8.01 Chief Administrative Officer
 - 8.01.1 Community Services Foreman
 - 8.01.2 Community Services Coordinator
- 8.02 Director of Business & Communication
- 8.03 Director of Public Works

Moved by Councillor Thuroo that Council accepts the Senior Administrative Officials reports 8.01 to 8.03 as presented for information.

088-2024
SAO Report

Motion Carried.

9.0 BUSINESS ITEMS

9.01 Emergency Management Report – 2024 – 1st Quarter

089-2024
Emergency
Management Report
2024 1st Quarter

Moved by Councillor Warwick that Council accepts the Town of Hanna Director of Emergency Management 2024 1st Quarter Report from January to March for information and thanks the Director of Emergency Management David Mohl for his presentation this evening.

Motion Carried.

9.02 Development Permit Report – 2024 – 1st Quarter

090-2024
Development Permit
Report 2024 1st
Quarter

Moved by Councillor Beaudoin that Council accepts the Town of Hanna Development Permit Statistics Report for the 2024 1st Quarter from January to March 2024 for information and thanks Development Officer David Mohl for his presentation this evening.

Motion Carried.

9.03 Hanna Fire Department – 2024 – 1st Quarter

091-2024
Hanna Fire
Department 2024 1st
Quarter

Moved by Councillor Olsen that Council accepts the Hanna Fire Department 2024 1st Quarter Report for January to March 2024 and thanks Fire Chief David Mohl for his presentation this evening.

Motion Carried.

9.04 Hanna Municipal Enforcement – 2024 – 1st Quarter

092-2024
Hanna Municipal
Enforcement 2024 1st
Quarter

Moved by Councillor Olsen that Council accepts the Hanna Municipal Enforcement 2024 1st Quarter Report for January to March 2024 as information.

Motion Carried.

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9.05 Policy 2024-01 Community Services Department Fees & Charges

093-2024
Policy 2024-01 CSB
Fees & Charges

Moved by Councillor Olsen that Council adopt the Community Services Department Fees & Charges Policy 2024-01, with the recommendation that all fees and charges remain at the 2023 rates, except for the following changes:

- Arena advertising signs increase to the recommended 2024 rates
- Arena Ladies Drop In Hockey fee of \$10.00 per drop in per person
- Fox Lake Camping Power / Water Sites fee of \$30.00 per night
- Fox Lake Camping Full-Service Sites fee of \$40 .00 per night

Motion Carried.

9.06 Sale – Community Centre Surplus Fabric Chairs

094-2024
Sale – Community
Centre Surplus
Fabric Chairs

Moved by Councillor Beaudoin that Council authorize the Chief Administrative Officer to offer the Royal Canadian Legion – Hanna Branch #25 the 210 surplus Community Centre fabric chairs at no cost.

Motion Carried.

9.07 Special Council Meeting

095-2024
Special Council
Meeting

Moved by Councillor Thuroo that Council authorizes a Special Council Meeting to be held on Wednesday, April 24, 2024 at 8:30 a.m. in the Council Chambers of the Town Office for the purpose of approving the 2023 Audited Financial Statements.

Motion Carried.

9.08 Stan Hutton – Fox Lake Lakeshore Development

096-2024
Stan Hutton – Letter
of non-support

Moved by Councillor Olsen that Council authorizes the Chief Administrative Officer to provide Mr. Stan Hutton with a letter of non-support for the Lakeshore Development on Fox Lake.

Motion Carried.

Town of Hanna
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10.0 BYLAWS

11.0 COUNCIL REPORTS AND ROUNDTABLE

097-2024
Council Reports &
Roundtable

Moved by Councillor Beaudoin that Council accepts the Council Reports for information.

Motion Carried.

12.0 CORRESPONDENCE

12.01 ATCO 2023 Franchise Report

12.02 Minister of Municipal Affairs - Assessment Model Review
Announcement

12.03 Stettler & District Ambulance Association - AHS Contract Negotiations

098-2024
Correspondence

Moved by Councillor Murphy that Council accepts Correspondence items 12.01 to 12.03 for information.

Motion Carried.

13.0 CLOSED SESSION

099-2024
Closed Session

Moved by Councillor Warwick to move to Closed Session at 8:09 p.m. to discuss the following agenda item.

Motion Carried.

13.1 Personnel Matters as per FOIP Section 17

Mayor Povaschuk called a recess at 8:10 p.m.

Mayor Povaschuk called the closed session to order at 8:18 p.m.

Town of Hanna
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100-2024
Regular Session

Moved by Councillor Beaudoin that Council move to Regular Session at 8:36 p.m.

Motion Carried.

101-2024
Accept CAO – Notice
of Contract
Termination

Move by Councillor Warwick that council accepts the CAO – Notice of Contract Termination for information.

Motion Carried.

14.0 ADJOURNMENT

Mayor Danny Povaschuk declared all business concluded and adjourned the meeting at 8:37 p.m.

These minutes approved this 14th day of May 2024.

Mayor Danny Povaschuk

Chief Administrative Officer
Kim Neill

**TOWN OF HANNA
INFORMATION COUNCIL MEETING
April 24, 2024**

Minutes of an Information Meeting of the Council of the Town of Hanna held Wednesday, April 24, 2024 at 8:30 a.m. at the Town of Hanna Council Chambers.

Councillors Present:

Mayor Danny Povaschuk
Sandra Beaudoin
Fred Crowle
Sandra Murphy
Kyle Olsen
Vern Thuroo
Angie Warwick

Council Absent

Administration Present:

Kim Neill – Chief Administrative Officer
Winona Gutsche – Director of Corporate Services
Laurie Armstrong – Director of Business & Communication

1.0 CALL TO ORDER

Mayor Danny Povaschuk called the meeting to order at 8:32 a.m.

2.0 ADOPTION OF AGENDA

Moved by Councillor Olsen that the agenda for the April 24 , 2024 Information Council Meeting be adopted as presented.

Motion Carried.

3.0 DELEGATIONS

3.01 Hanna Curling Club Update

Tanner Kautz President of the Hanna Curling Club was in attendance to provide council with an update on the activities and plans of the Hanna Curling Club.

103-2024
Hanna Curling Club
Presentation

Moved by Councillor Warwick that Council thanks Tanner Kautz, President of the Hanna Curling Club for his presentation and update on the activities of the Hanna Curling Club.

Motion Carried.

4.0 PUBLIC PRESENTATION

There was no one in attendance who wished to speak with Council.

5.0 CHIEF ADMINISTRATIVE OFFICER REPORT

Chief Administrative Officer Neill reviewed his report with Council.

104-2024
Harvest Sky EDC -
spec homes

Moved by Councillor Olsen that Council directs Administration to inquire if Harvest Sky Economic Development Corporation would be interested in managing the process to work with builders interested in building a spec home in Hanna.

Motion Carried.

6.0 BUSINESS ITEMS

6.01 2024 Spring Budget Report and Tax Rate Options – April 24, 2024

105-2024
2024 Spring Budget
& Tax Rate Options
Report

Moved by Councillor Beaudoin that Council accepts for information the 2024 Spring Budget and Tax Report Options Report dated April 24, 2024 and that Council direct Administration to bring the Amended 2024 Operating & Capital Budget for review and approval and the 2024 Tax Rate Bylaw for approval to the May 14, 2024 Regular Council Meeting.

Motion Carried.

7.0 COUNCIL ROUNDTABLE

The Mayor and Councillors provided verbal reports regarding meetings or items of interest since the April 9, 2024, Regular Council Meeting.

8.0 ADJOURNMENT

Mayor Danny Povaschuk declared all business concluded and adjourned the meeting at 10:26 a.m.

These minutes approved this 14th day of May 2024.

Mayor Danny Povaschuk

Chief Administrative Officer
Kim Neil

Date: May 14, 2024

Agenda Item No: 06.01

Accounts Payable

Recommended Motion

That Council accepts the accounts payable listings from the general account for information:

- Cheques 43064 - 43083
- Direct Deposits 002945 - 003019
- Electronic Funds Transfer – Batch Number 854 & 857

Background

Administration, at each regular council meeting, will provide Council with a detailed listing of the cheques processed since the previous regular council meeting for their information. The reports are separated by cheques, direct deposits, and EFT's. The software program can combine both payment types, but not in ascending order. The reports are attached for your review.

Council members are encouraged to ask questions or seek clarification on any information presented.

Communications

N/A

Financial Implications

| | | | |
|-------------------------|-----|-------------------------|-----|
| Operating: _____ | N/A | Capital Cost: _____ | N/A |
| Budget Available: _____ | | Budget Available: _____ | |
| Unbudgeted Costs: _____ | | Unbudgeted Costs: _____ | |
| Source of Funds: _____ | | Source of Funds: _____ | |



Policy and/or Legislative Implications

N/A

Attachments

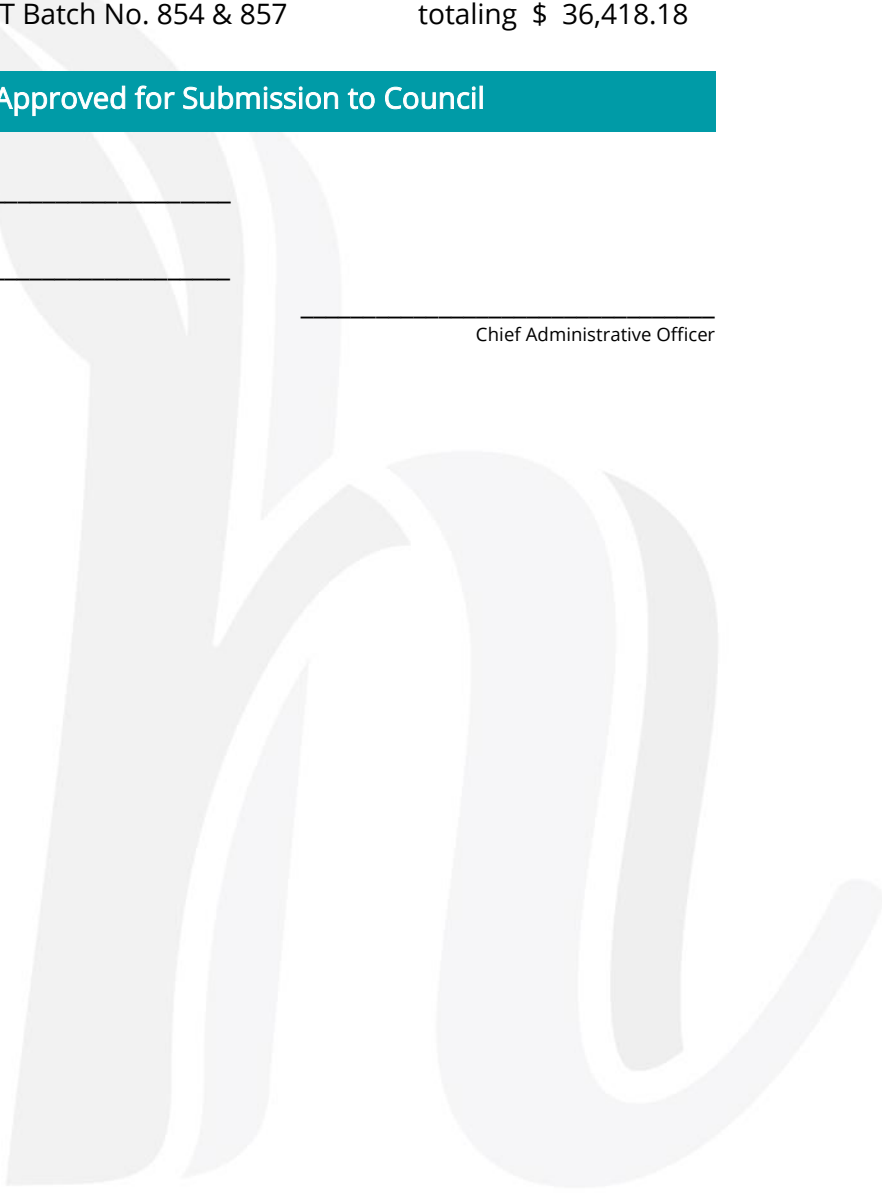
- 1. Accounts Payable Listing – Cheques 43064 - 43083 totaling \$ 25,928.68
- 2. Accounts Payable Listing – Direct Deposits 002945 - 003019 totaling \$537,494.64
- 3. Accounts Payable Listing – EFT Batch No. 854 & 857 totaling \$ 36,418.18

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer



Date: May 14, 2024

Agenda Item No: 06.02

Statement of Revenue & Expense

Recommended Motion

That Council accepts the Statement of Revenue and Expense Report for April 2024 for information.

Background

Administration at each regular council meeting will provide Council with a Statement of Revenues and Expenses for the month recently concluded. This statement will reflect the financial position of the Town relative to the approved budget.

The budget figures have been updated from the 2024 Operating and Capital budgets approved by Council at the January 9, 2024, Regular Council Meeting. The capital budget figures have been split from the operating in those departments where capital items are in the budget.

The statement reflects the revenues and expenses to April 30, 2024.

Council members are encouraged to ask questions or seek clarification on any information presented.

Communications

N/A

Financial Implications

| | | | |
|-------------------|-----------------|-------------------|-----------------|
| Operating: | _____ N/A _____ | Capital Cost: | _____ N/A _____ |
| Budget Available: | _____ | Budget Available: | _____ |
| Unbudgeted Costs: | _____ | Unbudgeted Costs: | _____ |
| Source of Funds: | _____ | Source of Funds: | _____ |



Policy and/or Legislative Implications

N/A

Attachments

1. Statement of Revenue & Expense Report – April 2024

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer



For All Revenue, Expense Accounts
 Zero Balance Accounts NOT Included

Transactions Entered From 01/01/2024
 To 30/04/2024

| Description | Account | YTD Actual | YTD Budget | YTD Variance |
|--|--|-------------|---------------|---------------|
| GENERAL MUNICIPAL | | | | |
| MUNICIPAL RESIDENTAL REAL PROPERTY T | 1-01-0000-111 | 930.49 | 2,430,663.00- | 2,431,593.49- |
| COMMERCIAL REAL PROPERTY TAX | 1-01-0000-112 | 0.00 | 942,982.00- | 942,982.00- |
| INDUSTRIAL REAL PROPERTY TAX | 1-01-0000-113 | 0.00 | 72,720.00- | 72,720.00- |
| FARMLAND REAL PROPERTY TAX | 1-01-0000-114 | 0.00 | 1,379.00- | 1,379.00- |
| POWER PIPELINE & CABLE T.V. | 1-01-0000-115 | 0.00 | 153,491.00- | 153,491.00- |
| PROVINCIAL GRANTS-IN-LIEU | 1-01-0000-240 | 0.00 | 65,268.00- | 65,268.00- |
| PENALTY & COST ON TAX | 1-01-0000-510 | 5,779.45- | 15,000.00- | 9,220.55- |
| CONCESSION & FRANCHISE | 1-01-0000-540 | 165,570.13- | 514,300.00- | 348,729.87- |
| RETURN ON INVESTMENTS | 1-01-0000-550 | 93,403.91- | 262,000.00- | 168,596.09- |
| | TOTAL GENERAL MUNICIPAL 01: | 263,823.00- | 4,457,803.00- | 4,193,980.00- |
| GENERAL ADMINISTRATION | | | | |
| ADMIN GENERAL SERVICE & SUPPLY | 1-12-0000-410 | 3,572.21- | 3,800.00- | 227.79- |
| ADMIN SOUVENIR | 1-12-0000-419 | 62.39- | 1,700.00- | 1,637.61- |
| ADMIN RENTAL & LEASE REVENUE | 1-12-0000-560 | 5,875.00- | 8,400.00- | 2,525.00- |
| ADMIN OTHER REVENUE | 1-12-0000-590 | 27.50- | 5,000.00- | 4,972.50- |
| ADMIN PROVINCIAL CONDITIONAL GRANT | 1-12-0000-840 | 0.00 | 305,700.00- | 305,700.00- |
| ADMIN SPECIAL AREAS PROV. CONDITIONA | 1-12-0000-841 | 0.00 | 600,000.00- | 600,000.00- |
| ADMIN DRAWN FROM SURPLUS (OPERATING | 1-12-0000-920 | 0.00 | 132,200.00- | 132,200.00- |
| | TOTAL GENERAL ADMINISTRATION 12: | 9,537.10- | 1,056,800.00- | 1,047,262.90- |
| JAPANESE STUDENT EXCHANGE PROGRAM | | | | |
| JSEP OTHER REVENUE | 1-12-0500-590 | 0.00 | 2,000.00- | 2,000.00- |
| | TOTAL JAPANESE STUDENT EXCHANGE PROGRAM: | 0.00 | 2,000.00- | 2,000.00- |
| POLICE | | | | |
| POLICE PROVINCIAL FINES | 1-21-0000-530 | 748.00- | 5,700.00- | 4,952.00- |
| | TOTAL POLICE: | 748.00- | 5,700.00- | 4,952.00- |
| SAFETY & RISK MANAGEMENT | | | | |
| FIRE | | | | |
| FIRE FIRE FIGHTING FEES | 1-23-0000-410 | 3,710.00- | 101,000.00- | 97,290.00- |
| FIRE SPECIAL AREAS OPERATIONS GRANT | 1-23-0000-850 | 0.00 | 301,627.00- | 301,627.00- |
| | TOTAL FIRE: | 3,710.00- | 402,627.00- | 398,917.00- |
| FIRE - ECETP | | | | |
| FIRE - ECETP PROVINCIAL CONDITIONAL | 1-23-0200-840 | 7,946.00- | 12,600.00- | 4,654.00- |
| | FIRE - ECETP TOTAL: | 7,946.00- | 12,600.00- | 4,654.00- |
| BY-LAW ENFORCEMENT | | | | |
| BY-LAW WORK BILLED TO OTHERS | 1-26-0000-410 | 2,020.19- | 3,000.00- | 979.81- |
| BY-LAW DEVELOPMENT PERMITS | 1-26-0000-520 | 140.00- | 500.00- | 360.00- |
| BY-LAW BUSINESS LICENSES | 1-26-0000-522 | 17,450.00- | 18,000.00- | 550.00- |
| BY-LAW COMPLIANCE CERTIFICATES | 1-26-0000-525 | 50.00- | 200.00- | 150.00- |
| BY-LAW FINES | 1-26-0000-530 | 0.00 | 1,000.00- | 1,000.00- |
| BY-LAW OTHER REVENUE | 1-26-0000-590 | 0.00 | 500.00- | 500.00- |
| | TOTAL BY-LAW ENFORCEMENT: | 19,660.19- | 23,200.00- | 3,539.81- |
| DOG CONTROL | | | | |
| DOG CONTROL - ANIMAL LICENSES | 1-28-0000-526 | 4,060.00- | 4,700.00- | 640.00- |
| DOG CONTROL - IMPOUND & SUSTENANCE | 1-28-0000-590 | 0.00 | 100.00- | 100.00- |
| | TOTAL DOG CONTROL: | 4,060.00- | 4,800.00- | 740.00- |
| COMMON SERVICES | | | | |
| COMMON SERV WORK BILLED TO OTHER | 1-31-0000-410 | 400.00- | 7,800.00- | 7,400.00- |
| COMMON SERV OTHER REVENUE | 1-31-0000-590 | 335.00- | 300.00- | 35.00- |
| | TOTAL COMMON SERVICES: | 735.00- | 8,100.00- | 7,365.00- |
| STREETS & ROADS | | | | |
| S & R PROVINCIAL CONDITIONAL GRANT | 1-32-0000-840 | 0.00 | 4,194,074.00- | 4,194,074.00- |
| S & R DRAWN FROM SURPLUS (OPERATING | 1-32-0000-920 | 0.00 | 740,029.00- | 740,029.00- |
| S & R DRAWN FROM DEFERRED REVENUE - | 1-32-0000-930 | 0.00 | 1,835,781.00- | 1,835,781.00- |
| | TOTAL STREETS & ROADS: | 0.00 | 6,769,884.00- | 6,769,884.00- |
| AIRPORT | | | | |
| AIRPORT RENTAL & LEASE REVENUE | 1-33-0000-560 | 2,800.00- | 8,600.00- | 5,800.00- |
| AIRPORT OTHER REVENUE | 1-33-0000-590 | 97.26- | 100.00- | 2.74- |

For All Revenue, Expense Accounts
 Zero Balance Accounts NOT Included

Transactions Entered From 01/01/2024
 To 30/04/2024

| Description | Account | YTD Actual | YTD Budget | YTD Variance |
|--|--------------------------------------|-------------|---------------|---------------|
| AIRPORT LOCAL GRANT | 1-33-0000-850 | 0.00 | 12,830.00- | 12,830.00- |
| | TOTAL AIRPORT: | 2,897.26- | 21,530.00- | 18,632.74- |
| WATER SUPPLY & DISTRIBUTION | | | | |
| WATER SALE OF WATER | 1-41-0000-410 | 162,015.99- | 1,168,800.00- | 1,006,784.01- |
| WATER SERVICE CHARGES | 1-41-0000-413 | 250.00- | 1,300.00- | 1,050.00- |
| WATER RECOVERY FROM OPERATING - WATE | 1-41-0000-963 | 4,072.52- | 98,800.00- | 94,727.48- |
| | TOTAL WATER SUPPLY & DISTRIBUTION: | 166,338.51- | 1,268,900.00- | 1,102,561.49- |
| WATER LINES & DISTRIBUTION | | | | |
| WATER LINES WORK BILLED TO OTHERS | 1-41-0200-410 | 1,924.41- | 0.00 | 1,924.41 |
| | TOTAL WATER LINES & DISTRIBUTION: | 1,924.41- | 0.00 | 1,924.41 |
| SANITARY SEWERS | | | | |
| SEWER CHARGES | 1-42-0000-410 | 42,395.48- | 260,100.00- | 217,704.52- |
| SEWER DRAWN FROM SURPLUS (OPERATING | 1-42-0000-920 | 0.00 | 10,000.00- | 10,000.00- |
| | TOTAL SANITARY SEWERS: | 42,395.48- | 270,100.00- | 227,704.52- |
| GARBAGE COLLECTION & DISPOSAL | | | | |
| GARBAGE CHARGES RESIDENTIAL | 1-43-0000-410 | 12,859.28- | 74,300.00- | 61,440.72- |
| GARBAGE OTHER REVENUE | 1-43-0000-590 | 20.00- | 0.00 | 20.00 |
| | TOTAL GARBAGE COLLECTION & DISPOSAL: | 12,879.28- | 74,300.00- | 61,420.72- |
| BIG COUNTRY WASTE AUTHORITY | | | | |
| REGIONAL WASTE SITE FEES | 1-44-0000-410 | 59,259.70- | 353,800.00- | 294,540.30- |
| REGIONAL WASTE OTHER REVENUE | 1-44-0000-590 | 0.00 | 100.00- | 100.00- |
| | TOTAL BIG COUNTRY WASTE AUTHORITY: | 59,259.70- | 353,900.00- | 294,640.30- |
| F.C.S.S. | | | | |
| FCSS PROGRAM REVENUE | 1-51-0000-402 | 0.00 | 1,800.00- | 1,800.00- |
| FCSS VAN RENTAL | 1-51-0000-561 | 131.70- | 900.00- | 768.30- |
| FCSS DONATIONS | 1-51-0000-591 | 0.00 | 1,000.00- | 1,000.00- |
| FCSS FEDERAL CONDITIONAL | 1-51-0000-830 | 0.00 | 3,400.00- | 3,400.00- |
| FCSS PROVINCIAL CONDITIONAL | 1-51-0000-840 | 46,919.47- | 92,800.00- | 45,880.53- |
| | TOTAL F.C.S.S.: | 47,051.17- | 99,900.00- | 52,848.83- |
| FCSS - YOUTH CLUB | | | | |
| FCSS - YOUTH CLUB - DRAWN FROM SURPL | 1-51-0300-920 | 0.00 | 15,834.00- | 15,834.00- |
| | TOTAL FCSS - YOUTH CLUB: | 0.00 | 15,834.00- | 15,834.00- |
| CEMETERY | | | | |
| CEMETERY CHARGES | 1-56-0000-410 | 3,050.00- | 17,600.00- | 14,550.00- |
| CEMETERY OTHER | 1-56-0000-590 | 167.93- | 400.00- | 232.07- |
| | TOTAL CEMETERY: | 3,217.93- | 18,000.00- | 14,782.07- |
| BUSINESS & COMMUNICATIONS | | | | |
| BUS COM SALES OF GOODS AND SERVICES | 1-61-0400-410 | 514.29- | 0.00 | 514.29 |
| | TOTAL BUSINESS & COMMUNICATIONS: | 514.29- | 0.00 | 514.29 |
| SUBDIVISION | | | | |
| SUBDIVISION SALE OF LAND | 1-66-0000-400 | 37,142.86- | 0.00 | 37,142.86 |
| | TOTAL SUBDIVISION: | 37,142.86- | 0.00 | 37,142.86 |
| RECREATION & PARKS FACILITIES | | | | |
| RECREATION SALES & SERVICE | 1-72-0000-410 | 0.00 | 1,878.00- | 1,878.00- |
| RECREATION PROGRAM REVENUE | 1-72-0000-430 | 3,992.60- | 1,000.00- | 2,992.60 |
| RECREATION FEDERAL CONDITIONAL GRANT | 1-72-0000-830 | 51,146.00- | 25,800.00- | 25,346.00- |
| RECREATION PROVINCIAL CONDITIONAL GR | 1-72-0000-840 | 0.00 | 18,720.00- | 18,720.00- |
| RECREATION LOCAL GRANTS | 1-72-0000-850 | 0.00 | 187,000.00- | 187,000.00- |
| RECREATION DRAWN FROM DEFERRED REVEN | 1-72-0000-930 | 0.00 | 10,000.00- | 10,000.00- |
| RECREATION WORK BILLED TO OTHERS | 1-72-0000-998 | 0.00 | 7,400.00- | 7,400.00- |
| | TOTAL RECREATION REVENUE: | 55,138.60- | 251,798.00- | 196,659.40- |
| SWIMMING POOLS | | | | |
| POOL PASSES & PLUNGE CARDS | 1-72-0100-410 | 256.67- | 23,600.00- | 23,343.33- |
| POOL LESSON REGISTRATIONS | 1-72-0100-411 | 0.00 | 33,800.00- | 33,800.00- |
| POOL DAILY ADMISSIONS | 1-72-0100-412 | 0.00 | 13,700.00- | 13,700.00- |
| POOL RETAIL SALES | 1-72-0100-419 | 0.00 | 3,900.00- | 3,900.00- |
| POOL RENTAL REVENUE | 1-72-0100-560 | 0.00 | 7,000.00- | 7,000.00- |
| POOL DONATIONS | 1-72-0100-590 | 0.00 | 200.00- | 200.00- |

For All Revenue, Expense Accounts
 Zero Balance Accounts NOT Included

Transactions Entered From 01/01/2024
 To 30/04/2024

| Description | Account | YTD Actual | YTD Budget | YTD Variance |
|---|---|-------------|----------------|----------------|
| POOL DRAWN FROM RESERVES | 1-72-0100-930 | 0.00 | 15,000.00- | 15,000.00- |
| | TOTAL SWIMMING POOLS: | 256.67- | 97,200.00- | 96,943.33- |
| ARENA | | | | |
| ARENA ADVERTISING REV SIGNS | 1-72-0200-410 | 5,802.67- | 10,000.00- | 4,197.33- |
| ARENA RENTAL REVENUE | 1-72-0200-560 | 39,937.25- | 79,200.00- | 39,262.75- |
| ARENA LOBBY & CONCESSION RENTAL | 1-72-0200-562 | 1,455.00- | 3,300.00- | 1,845.00- |
| | TOTAL ARENA: | 47,194.92- | 92,500.00- | 45,305.08- |
| CURLING RINK | | | | |
| CURLING RINK SALE OF SERVICES | 1-72-0400-410 | 0.00 | 48,700.00- | 48,700.00- |
| CURLING RINK RENTAL REVENUE | 1-72-0400-560 | 0.00 | 9,300.00- | 9,300.00- |
| CURLING RINK DRAWN FROM DEFERRED | 1-72-0400-930 | 0.00 | 10,000.00- | 10,000.00- |
| | CURLING RINK TOTAL: | 0.00 | 68,000.00- | 68,000.00- |
| BALL DIAMONDS | | | | |
| BALL DIAMOND REVENUE | 1-72-0500-560 | 0.00 | 4,300.00- | 4,300.00- |
| | TOTAL BALL DIAMONDS REVENUE: | 0.00 | 4,300.00- | 4,300.00- |
| FOX LAKE & HELMER DAM | | | | |
| FOX LAKE REVENUE | 1-72-0700-410 | 0.00 | 5,400.00- | 5,400.00- |
| FOX LAKE RETAIL SALES - ICE & NOVELT | 1-72-0700-419 | 0.00 | 406.00- | 406.00- |
| FOX LAKE RENTAL REVENUE | 1-72-0700-560 | 3,523.79- | 88,800.00- | 85,276.21- |
| | TOTAL FOX LAKE & HELMER DAM: | 3,523.79- | 94,606.00- | 91,082.21- |
| PARKS | | | | |
| PARKS DRAWN FROM SURPLUS | 1-72-0800-930 | 0.00 | 100,000.00- | 100,000.00- |
| | TOTAL PARKS: | 0.00 | 100,000.00- | 100,000.00- |
| PLAYGROUND PROGRAM | | | | |
| PLAYGROUND PROGRAM REVENUE | 1-72-1000-410 | 0.00 | 17,435.00- | 17,435.00- |
| | TOTAL PLAYGROUND PROGRAM: | 0.00 | 17,435.00- | 17,435.00- |
| SOCCER FIELDS | | | | |
| SOCCER FIELDS REVENUE | 1-72-1400-560 | 0.00 | 2,500.00- | 2,500.00- |
| | TOTAL SOCCER FIELDS REVENUE: | 0.00 | 2,500.00- | 2,500.00- |
| LIBRARY | | | | |
| LIBRARY DRAWN FROM SURPLUS (OPERATIN | 1-74-0200-920 | 0.00 | 10,000.00- | 10,000.00- |
| | TOTAL LIBRARY: | 0.00 | 10,000.00- | 10,000.00- |
| REGIONAL COMMUNITY SERVICES CENTRE | | | | |
| RCSC RENTAL REVENUE | 1-74-0800-560 | 5,736.55- | 12,200.00- | 6,463.45- |
| RCSC LEASE AGREEMENT REVENUE | 1-74-0800-561 | 0.00 | 20,000.00- | 20,000.00- |
| RCSC DONATIONS / SPONSORSHIPS | 1-74-0800-591 | 0.00 | 19,050.00- | 19,050.00- |
| RCSC DRAWN FROM DEFERRED REVENUE | 1-74-0800-930 | 0.00 | 5,000.00- | 5,000.00- |
| RCSC FITNESS CENTRE FEE REVENUE | 1-74-0801-561 | 13,917.63- | 34,226.00- | 20,308.37- |
| | TOTAL REGIONAL COMMUNITY SERVICES CENTRE: | 19,654.18- | 90,476.00- | 70,821.82- |
| COMMUNITY CENTRE | | | | |
| COMMUNITY CENTRE RENTAL REVENUE | 1-74-0900-560 | 7,125.00- | 33,530.00- | 26,405.00- |
| COMMUNITY CENTRE OTHER | 1-74-0900-990 | 100.00- | 0.00 | 100.00- |
| | TOTAL COMMUNITY CENTRE: | 7,225.00- | 33,530.00- | 26,305.00- |
| LIONS HALL | | | | |
| LIONS HALL RENTAL REVENUE | 1-74-1000-560 | 1,350.00- | 2,925.00- | 1,575.00- |
| | LIONS HALL TOTAL: | 1,350.00- | 2,925.00- | 1,575.00- |
| | TOTAL REVENUE: | 818,183.34- | 15,731,248.00- | 14,913,064.66- |
| COUNCIL | | | | |
| COUNCIL WAGES | 2-11-0000-110 | 32,215.12 | 98,100.00 | 65,884.88 |
| COUNCIL BENEFITS | 2-11-0000-130 | 1,266.55 | 4,200.00 | 2,933.45 |
| COUNCIL NON T4 BENEFITS | 2-11-0000-133 | 525.00 | 550.00 | 25.00 |
| COUNCIL TRAVEL & SUBSISTANCE | 2-11-0000-211 | 2,065.22 | 14,400.00 | 12,334.78 |
| COUNCIL TRAINING / REGISTRATIONS | 2-11-0000-212 | 795.00 | 13,300.00 | 12,505.00 |
| COUNCIL GOODS | 2-11-0000-500 | 5,856.82 | 17,400.00 | 11,543.18 |
| COUNCIL OTHER (ELECTION) | 2-11-0000-990 | 0.00 | 1,000.00 | 1,000.00 |
| COUNCIL PUBLIC RELATIONS & PROMOTION | 2-11-0000-999 | 85.00 | 2,500.00 | 2,415.00 |
| | TOTAL COUNCIL: | 42,808.71 | 151,450.00 | 108,641.29 |
| ADMINISTRATION | | | | |

For All Revenue, Expense Accounts
 Zero Balance Accounts NOT Included

Transactions Entered From 01/01/2024
 To 30/04/2024

| Description | Account | YTD Actual | YTD Budget | YTD Variance |
|--|---|-------------------|-------------------|-------------------|
| ADMINISTRATION SALARIES | 2-12-0000-110 | 102,673.57 | 354,600.00 | 251,926.43 |
| ADMINISTRATION CASUAL LABOUR | 2-12-0000-111 | 0.00 | 9,000.00 | 9,000.00 |
| ADMINISTRATION EMPLOYEE BENEFITS | 2-12-0000-130 | 8,789.68 | 19,900.00 | 11,110.32 |
| ADMINISTRATION CASUAL BENEFITS | 2-12-0000-131 | 0.00 | 600.00 | 600.00 |
| ADMINISTRATION NON T4 BENEFITS | 2-12-0000-133 | 11,281.94 | 39,500.00 | 28,218.06 |
| ADMINISTRATION PAYROLL COSTS | 2-12-0000-200 | 0.00 | 8,200.00 | 8,200.00 |
| ADMINISTRATION WORKERS COMPENSATION | 2-12-0000-201 | 5,674.84 | 22,200.00 | 16,525.16 |
| ADMINISTRATION TRAVEL & SUBSISTANCE | 2-12-0000-211 | 531.08 | 7,100.00 | 6,568.92 |
| ADMINISTRATION STAFF TRAINING | 2-12-0000-212 | 1,500.00 | 5,900.00 | 4,400.00 |
| ADMINISTRATION FREIGHT & POSTAGE | 2-12-0000-215 | 2,314.78 | 10,600.00 | 8,285.22 |
| ADMINISTRATION TELEPHONE | 2-12-0000-217 | 2,065.31 | 7,200.00 | 5,134.69 |
| ADMINISTRATION ADVERTISING & PRINTIN | 2-12-0000-220 | 8,080.51 | 6,700.00 | 1,380.51- |
| ADMINISTRATION SUBSCRIPTION & MEMBER | 2-12-0000-221 | 6,561.97 | 9,300.00 | 2,738.03 |
| ADMINISTRATION AUDIT | 2-12-0000-230 | 0.00 | 33,000.00 | 33,000.00 |
| ADMINISTRATION LEGAL | 2-12-0000-231 | 454.11 | 5,000.00 | 4,545.89 |
| ADMINISTRATION PROFESSIONAL SERVICES | 2-12-0000-232 | 35,921.36 | 125,423.00 | 89,501.64 |
| ADMINISTRATION REGIONAL PLANNING SER | 2-12-0000-233 | 44,400.00 | 44,000.00 | 400.00- |
| ADMINISTRATION CONTRACTED REPAIRS | 2-12-0000-250 | 1,646.33 | 5,000.00 | 3,353.67 |
| ADMINISTRATION INSURANCE | 2-12-0000-274 | 18,828.94 | 18,580.00 | 248.94- |
| ADMINISTRATION ASSESSOR | 2-12-0000-280 | 2,000.00 | 50,400.00 | 48,400.00 |
| ADMINISTRATION LAND TITLES OFFICE | 2-12-0000-285 | 330.00 | 1,000.00 | 670.00 |
| ADMINISTRATION GOODS | 2-12-0000-500 | 7,531.67 | 10,800.00 | 3,268.33 |
| ADMINISTRATION GOODS - SOUVENIRS | 2-12-0000-501 | 0.00 | 1,800.00 | 1,800.00 |
| ADMINISTRATION POWER | 2-12-0000-541 | 10,450.83 | 29,200.00 | 18,749.17 |
| ADMINISTRATION GRANTS TO OTHER ORGAN | 2-12-0000-770 | 61,612.65 | 124,500.00 | 62,887.35 |
| ADMINISTRATION BANK CHARGES | 2-12-0000-810 | 2,643.17 | 6,000.00 | 3,356.83 |
| ADMINISTRATION GROSS REC TO OPER - W | 2-12-0000-963 | 109.48 | 1,340.00 | 1,230.52 |
| ADMINISTRATION OTHER | 2-12-0000-990 | 3,292.38 | 32,000.00 | 28,707.62 |
| ADMINISTRATION PUBLIC REC. - PROMOTI | 2-12-0000-999 | 0.00 | 1,000.00 | 1,000.00 |
| | TOTAL ADMINISTRATION: | 338,694.60 | 989,843.00 | 651,148.40 |
| JAPANESE STUDENT EXCHANGE PROGRAM | | | | |
| JSEP CONTRACTED SERVICES | 2-12-0500-232 | 0.00 | 250.00 | 250.00 |
| JSEP GOODS | 2-12-0500-500 | 0.00 | 4,500.00 | 4,500.00 |
| JSEP OTHER EXPENSES | 2-12-0500-990 | 0.00 | 250.00 | 250.00 |
| | TOTAL JAPANESE STUDENT EXCHANGE PROGRAM: | 0.00 | 5,000.00 | 5,000.00 |
| TAX RECOVERY PROPERTY | | | | |
| TAX RECOVERY PROPERTY - POWER | 2-12-0600-541 | 80.32 | 0.00 | 80.32- |
| TAX RECOVERY PROPERTY - RECOVERIES T | 2-12-0600-963 | 45.50 | 0.00 | 45.50- |
| | TOTAL TAX RECOVERY PROPERTY: | 125.82 | 0.00 | 125.82- |
| POLICE | | | | |
| POLICE TRANSFERS TO PROVINCIAL GOVER | 2-21-0000-340 | 142,343.00 | 148,000.00 | 5,657.00 |
| | TOTAL POLICE: | 142,343.00 | 148,000.00 | 5,657.00 |
| SAFETY & RISK MANAGEMENT | | | | |
| SAFETY & RISK MANAGEMENT TRAINING | 2-22-0000-212 | 0.00 | 2,000.00 | 2,000.00 |
| SAFETY & RISK MANAGEMENT SUBSCRIPTIO | 2-22-0000-221 | 416.10 | 1,950.00 | 1,533.90 |
| SAFETY & RISK MANAGEMENT CONTRACTED | 2-22-0000-250 | 0.00 | 1,200.00 | 1,200.00 |
| SAFETY & RISK MANAGEMENT GOODS | 2-22-0000-500 | 0.00 | 1,100.00 | 1,100.00 |
| | TOTAL SAFETY & RISK MANAGEMENT: | 416.10 | 6,250.00 | 5,833.90 |
| FIRE | | | | |
| FIRE SALARIES - OFFICERS & FIRE FIGH | 2-23-0000-111 | 0.00 | 101,300.00 | 101,300.00 |
| FIRE BENEFITS - FIRE FIGHTERS | 2-23-0000-131 | 1,060.01 | 9,600.00 | 8,539.99 |
| FIRE NON T4 BENEFITS | 2-23-0000-133 | 1,480.00 | 1,500.00 | 20.00 |
| FIRE TRAVEL | 2-23-0000-211 | 0.00 | 7,000.00 | 7,000.00 |
| FIRE TRAINING | 2-23-0000-212 | 11,035.00 | 22,300.00 | 11,265.00 |
| FIRE FREIGHT | 2-23-0000-215 | 791.02 | 500.00 | 291.02- |
| FIRE TELEPHONE | 2-23-0000-217 | 1,822.82 | 7,100.00 | 5,277.18 |
| FIRE ADVERTISING | 2-23-0000-220 | 0.00 | 900.00 | 900.00 |
| FIRE MEMBERSHIPS | 2-23-0000-221 | 910.00 | 900.00 | 10.00- |
| FIRE CONTRACTED SERVICES | 2-23-0000-232 | 14,381.68 | 33,100.00 | 18,718.32 |
| FIRE CONTRACTED REPAIRS | 2-23-0000-250 | 4,245.64 | 14,000.00 | 9,754.36 |
| FIRE CONTRACTED VEHICLE REPAIRS | 2-23-0000-255 | 0.00 | 5,000.00 | 5,000.00 |
| FIRE INSURANCE | 2-23-0000-274 | 21,892.96 | 17,650.00 | 4,242.96- |
| FIRE PREVENTION & INVESTIGATION | 2-23-0000-275 | 0.00 | 600.00 | 600.00 |
| FIRE GOODS | 2-23-0000-500 | 7,378.79 | 19,624.00 | 12,245.21 |
| FIRE PETROLEUM PRODUCTS | 2-23-0000-521 | 1,282.24 | 10,100.00 | 8,817.76 |

For All Revenue, Expense Accounts
 Zero Balance Accounts NOT Included

Transactions Entered From 01/01/2024
 To 30/04/2024

| Description | Account | YTD Actual | YTD Budget | YTD Variance |
|---|---------------------------|------------|------------|--------------|
| FIRE VEHICLE MAINTENANCE | 2-23-0000-523 | 0.00 | 200.00 | 200.00 |
| FIRE HEATING | 2-23-0000-540 | 6,479.52 | 11,200.00 | 4,720.48 |
| FIRE POWER | 2-23-0000-541 | 3,425.78 | 16,500.00 | 13,074.22 |
| FIRE GROSS RECOVERIES TO OPERATING | 2-23-0000-963 | 106.42 | 16,800.00 | 16,693.58 |
| | TOTAL FIRE: | 76,291.88 | 295,874.00 | 219,582.12 |
| FIRE - EAST CENTRAL EMERGENCY TRAINING PARTNERSHIP | | | | |
| FIRE - ECETP ADDED TO OPERATING RESE | 2-23-0200-764 | 0.00 | 12,600.00 | 12,600.00 |
| | TOTAL FIRE - ECETP: | 0.00 | 12,600.00 | 12,600.00 |
| EMERGENCY SERVICES | | | | |
| EMERGENCY SERVICES TRAINING | 2-24-0000-212 | 0.00 | 2,000.00 | 2,000.00 |
| EMERGENCY SERVICES CONTRACTED SERVI | 2-24-0000-232 | 3,466.68 | 10,400.00 | 6,933.32 |
| EMERGENCY SERVICES GOODS | 2-24-0000-500 | 0.00 | 900.00 | 900.00 |
| | TOTAL EMERGENCY SERVICES: | 3,466.68 | 13,300.00 | 9,833.32 |
| BY-LAW ENFORCEMENT | | | | |
| BYLAW STAFF TRAVEL | 2-26-0000-211 | 0.00 | 1,000.00 | 1,000.00 |
| BYLAW STAFF TRAINING | 2-26-0000-212 | 0.00 | 1,000.00 | 1,000.00 |
| BYLAW FREIGHT | 2-26-0000-215 | 560.00 | 700.00 | 140.00 |
| BYLAW TELEPHONE | 2-26-0000-217 | 327.73 | 1,190.00 | 862.27 |
| BYLAW ADVERTISING | 2-26-0000-220 | 623.35 | 1,000.00 | 376.65 |
| BYLAW MEMBERSHIP | 2-26-0000-221 | 1,003.57 | 200.00 | 803.57- |
| BYLAW PROFESSIONAL SERVICES | 2-26-0000-232 | 15,765.60 | 47,800.00 | 32,034.40 |
| BYLAW CONTRACTED VEHICLE REPAIRS | 2-26-0000-255 | 0.00 | 400.00 | 400.00 |
| BYLAW INSURANCE | 2-26-0000-274 | 523.00 | 600.00 | 77.00 |
| BYLAW GOODS | 2-26-0000-500 | 0.00 | 2,500.00 | 2,500.00 |
| BYLAW PETROLEUM PRODUCTS | 2-26-0000-521 | 0.00 | 1,200.00 | 1,200.00 |
| BYLAW WORK BILLED TO OTHERS | 2-26-0000-998 | 2,020.20 | 3,000.00 | 979.80 |
| | TOTAL BY-LAW ENFORCEMENT: | 20,823.45 | 60,590.00 | 39,766.55 |
| DOG CONTROL | | | | |
| DOG CONTROL POSTAGE | 2-28-0000-215 | 606.11 | 700.00 | 93.89 |
| DOG CONTROL ADVERTISING | 2-28-0000-220 | 0.00 | 300.00 | 300.00 |
| DOG CONTROL CONTRACTED SERVICES | 2-28-0000-232 | 1,199.82 | 1,500.00 | 300.18 |
| DOG CONTROL GOODS | 2-28-0000-500 | 270.75 | 600.00 | 329.25 |
| DOG CONTROL GRANT TO OTHER AGENCIES | 2-28-0000-770 | 10,000.00 | 10,000.00 | 0.00 |
| | TOTAL DOG CONTROL: | 12,076.68 | 13,100.00 | 1,023.32 |
| COMMON SERVICES | | | | |
| COMMON SERVICES SALARIES | 2-31-0000-110 | 79,148.37 | 252,200.00 | 173,051.63 |
| COMMON SERVICES SEASONAL SALARIES | 2-31-0000-111 | 0.00 | 3,700.00 | 3,700.00 |
| COMMON SERVICES EMPLOYEE BENEFITS | 2-31-0000-130 | 6,313.82 | 19,300.00 | 12,986.18 |
| COMMON SERVICES SEASONAL BENEFITS | 2-31-0000-131 | 0.00 | 300.00 | 300.00 |
| COMMON SERVICES NON T4 BENEFITS | 2-31-0000-133 | 12,887.46 | 43,300.00 | 30,412.54 |
| COMMON SERVICES TRAVEL | 2-31-0000-211 | 0.00 | 500.00 | 500.00 |
| COMMON SERVICES TRAINING | 2-31-0000-212 | 0.00 | 1,500.00 | 1,500.00 |
| COMMON SERVICES FREIGHT | 2-31-0000-215 | 527.84 | 1,700.00 | 1,172.16 |
| COMMON SERVICES TELEPHONE | 2-31-0000-217 | 1,677.85 | 4,600.00 | 2,922.15 |
| COMMON SERVICES ADVERTISING & PRINTI | 2-31-0000-220 | 0.00 | 700.00 | 700.00 |
| COMMON SERVICES CONTRACTED SERVICES | 2-31-0000-232 | 4,122.41 | 2,800.00 | 1,322.41- |
| COMMON SERVICES CONTRACTED REPAIRS | 2-31-0000-250 | 34,548.36 | 10,000.00 | 24,548.36- |
| COMMON SERV CONTRACTED EQUIPMENT REP | 2-31-0000-253 | 7,512.11 | 10,000.00 | 2,487.89 |
| COMMON SERV CONTRACTED VEHICLE REPAI | 2-31-0000-255 | 20,909.62 | 4,500.00 | 16,409.62- |
| COMMON SERVICES INSURANCE | 2-31-0000-274 | 31,585.04 | 32,020.00 | 434.96 |
| COMMON SERVICES GOODS | 2-31-0000-500 | 6,906.69 | 19,948.00 | 13,041.31 |
| COMMON SERVICES PETROLEUM PRODUCTS | 2-31-0000-521 | 12,615.16 | 51,800.00 | 39,184.84 |
| COMMON SERVICE EQUIPMENT MAINTENANCE | 2-31-0000-522 | 256.77 | 15,500.00 | 15,243.23 |
| COMMON SERVICES VEHICLE MAINTENANCE | 2-31-0000-523 | 5,766.60 | 13,900.00 | 8,133.40 |
| COMMON SERVICES HEATING | 2-31-0000-540 | 6,422.52 | 23,900.00 | 17,477.48 |
| COMMON SERVICES POWER | 2-31-0000-541 | 4,520.89 | 19,300.00 | 14,779.11 |
| COMMON SERVICES ADDED TO OPER RESERV | 2-31-0000-764 | 0.00 | 41,780.00 | 41,780.00 |
| COMMON SERVICES GROSS REC TO OPER- W | 2-31-0000-963 | 237.28 | 3,000.00 | 2,762.72 |
| | TOTAL COMMON SERVICES: | 235,958.79 | 576,248.00 | 340,289.21 |
| STREETS & ROADS | | | | |
| S & R SALARIES | 2-32-0000-110 | 28,524.06 | 87,500.00 | 58,975.94 |
| S & R SEASONAL SALARIES | 2-32-0000-111 | 0.00 | 5,500.00 | 5,500.00 |
| S & R BENEFITS | 2-32-0000-130 | 2,416.82 | 6,400.00 | 3,983.18 |
| S & R SEASONAL BENEFITS | 2-32-0000-131 | 0.00 | 400.00 | 400.00 |

For All Revenue, Expense Accounts
 Zero Balance Accounts NOT Included

Transactions Entered From 01/01/2024
 To 30/04/2024

| Description | Account | YTD Actual | YTD Budget | YTD Variance |
|---------------------------------------|-----------------------------------|------------|--------------|--------------|
| S & R NON T4 BENEFITS | 2-32-0000-133 | 4,179.61 | 14,400.00 | 10,220.39 |
| S & R FREIGHT | 2-32-0000-215 | 66.70 | 1,100.00 | 1,033.30 |
| S & R CONTRACTED SERVICES | 2-32-0000-232 | 0.00 | 15,000.00 | 15,000.00 |
| S & R CONTRACTED REPAIRS | 2-32-0000-250 | 0.00 | 165,000.00 | 165,000.00 |
| S & R EQUIPMENT MAINTENANCE | 2-32-0000-253 | 0.00 | 5,000.00 | 5,000.00 |
| S & R VEHICLE REPAIRS | 2-32-0000-255 | 350.00 | 1,500.00 | 1,150.00 |
| S & R GOODS | 2-32-0000-500 | 8,678.21 | 30,500.00 | 21,821.79 |
| S & R EQUIPMENT GOODS | 2-32-0000-522 | 744.38 | 5,600.00 | 4,855.62 |
| S & R VEHICLE MAINTENANCE | 2-32-0000-523 | 43.04 | 2,500.00 | 2,456.96 |
| S & R STREET LIGHTS | 2-32-0000-553 | 25,188.72 | 125,200.00 | 100,011.28 |
| S & R TRANSFER TO CAPITAL | 2-32-0000-762 | 0.00 | 740,029.00 | 740,029.00 |
| S & R ADDED TO OPERATING RESERVE | 2-32-0000-764 | 0.00 | 246,300.00 | 246,300.00 |
| | TOTAL STREETS & ROADS: | 70,191.54 | 1,451,929.00 | 1,381,737.46 |
| AIRPORT | | | | |
| AIRPORT SALARIES | 2-33-0000-110 | 1,454.24 | 2,200.00 | 745.76 |
| AIRPORT SEASONAL SALARIES | 2-33-0000-111 | 0.00 | 3,600.00 | 3,600.00 |
| AIRPORT BENEFITS | 2-33-0000-130 | 135.05 | 200.00 | 64.95 |
| AIRPORT SEASONAL BENEFITS | 2-33-0000-131 | 0.00 | 300.00 | 300.00 |
| AIRPORT NON T-4 BENEFITS | 2-33-0000-133 | 294.61 | 400.00 | 105.39 |
| AIRPORT FREIGHT | 2-33-0000-215 | 0.00 | 100.00 | 100.00 |
| AIRPORT TELEPHONE / RADIO LICENSE FE | 2-33-0000-217 | 49.17 | 50.00 | 0.83 |
| AIRPORT CONTRACTED SERVICES | 2-33-0000-232 | 265.48 | 2,100.00 | 1,834.52 |
| AIRPORT CONTRACTED REPAIRS | 2-33-0000-250 | 3,586.74 | 2,300.00 | 1,286.74 |
| AIRPORT VEHICLE REPAIRS | 2-33-0000-255 | 0.00 | 200.00 | 200.00 |
| AIRPORT INSURANCE | 2-33-0000-274 | 5,214.63 | 5,210.00 | 4.63 |
| AIRPORT GOODS | 2-33-0000-500 | 48.79 | 1,500.00 | 1,451.21 |
| AIRPORT VEHICLE GOODS | 2-33-0000-523 | 0.00 | 100.00 | 100.00 |
| AIRPORT HEATING | 2-33-0000-540 | 631.31 | 2,500.00 | 1,868.69 |
| AIRPORT POWER | 2-33-0000-541 | 1,679.00 | 13,100.00 | 11,421.00 |
| AIRPORT WATER & SEWER | 2-33-0000-542 | 120.00 | 500.00 | 380.00 |
| | TOTAL AIRPORT: | 13,479.02 | 34,360.00 | 20,880.98 |
| WATER PLANT | | | | |
| WATER PLANT CHARGES FROM COMMISSION | 2-41-0100-300 | 172,265.76 | 906,300.00 | 734,034.24 |
| WATER PLANT POWER | 2-41-0100-541 | 5,768.42 | 33,300.00 | 27,531.58 |
| | TOTAL WATER PLANT: | 178,034.18 | 939,600.00 | 761,565.82 |
| WATER LINES & DISTRIBUTION | | | | |
| WATER LINES SALARIES | 2-41-0200-110 | 30,727.18 | 143,900.00 | 113,172.82 |
| WATER LINES SEASONAL SALARIES | 2-41-0200-111 | 0.00 | 3,000.00 | 3,000.00 |
| WATER LINES BENEFITS | 2-41-0200-130 | 2,609.33 | 12,000.00 | 9,390.67 |
| WATER LINES SEASONAL BENEFITS | 2-41-0200-131 | 0.00 | 200.00 | 200.00 |
| WATER LINES NON T4 BENEFITS | 2-41-0200-133 | 4,845.64 | 25,200.00 | 20,354.36 |
| WATER LINES TRAVEL & TRAINING | 2-41-0200-211 | 6,158.60 | 4,500.00 | 1,658.60 |
| WATER LINES FREIGHT & POSTAGE | 2-41-0200-215 | 2,525.16 | 9,200.00 | 6,674.84 |
| WATER LINES ADVERTISING | 2-41-0200-220 | 0.00 | 1,000.00 | 1,000.00 |
| WATER LINES PROFESSIONAL SERVICES | 2-41-0200-232 | 5,186.44 | 8,400.00 | 3,213.56 |
| WATER LINES CONTRACTED REPAIRS | 2-41-0200-250 | 6,897.50 | 35,000.00 | 28,102.50 |
| WATER LINES GOODS | 2-41-0200-500 | 1,891.83 | 20,000.00 | 18,108.17 |
| WATER LINES ADDED TO OPERATING RESER | 2-41-0200-764 | 0.00 | 50,000.00 | 50,000.00 |
| | TOTAL WATER LINES & DISTRIBUTION: | 60,841.68 | 312,400.00 | 251,558.32 |
| SANITARY SEWERS | | | | |
| SEWERS SALARIES | 2-42-0000-110 | 8,420.84 | 29,700.00 | 21,279.16 |
| SEWERS BENEFITS | 2-42-0000-130 | 750.22 | 2,300.00 | 1,549.78 |
| SEWERS NON T4 BENEFITS | 2-42-0000-133 | 1,476.74 | 5,200.00 | 3,723.26 |
| SEWERS FREIGHT & POSTAGE | 2-42-0000-215 | 0.00 | 500.00 | 500.00 |
| SEWERS LIFT STATION TELEPHONES | 2-42-0000-217 | 448.11 | 1,800.00 | 1,351.89 |
| SEWERS CONTRACTED REPAIRS | 2-42-0000-250 | 34,663.79 | 60,000.00 | 25,336.21 |
| SEWERS INSURANCE | 2-42-0000-274 | 4,359.11 | 3,590.00 | 769.11 |
| SEWERS GOODS | 2-42-0000-500 | 350.30 | 32,000.00 | 31,649.70 |
| SEWERS HEATING | 2-42-0000-540 | 572.93 | 1,400.00 | 827.07 |
| SEWERS POWER | 2-42-0000-541 | 2,683.95 | 13,500.00 | 10,816.05 |
| SEWERS ADDED TO OPERATING RESERVE | 2-42-0000-764 | 0.00 | 50,000.00 | 50,000.00 |
| | TOTAL SANITARY SEWERS: | 53,725.99 | 199,990.00 | 146,264.01 |
| GARBAGE | | | | |
| GARBAGE REMOVAL CONTRACT | 2-43-0000-235 | 23,200.00 | 75,400.00 | 52,200.00 |
| GARBAGE GOODS | 2-43-0000-500 | 0.00 | 300.00 | 300.00 |

For All Revenue, Expense Accounts
 Zero Balance Accounts NOT Included

Transactions Entered From 01/01/2024
 To 30/04/2024

| Description | Account | YTD Actual | YTD Budget | YTD Variance |
|---------------------------------------|---------------|------------|------------|--------------|
| TOTAL GARBAGE: | | 23,200.00 | 75,700.00 | 52,500.00 |
| REGIONAL WASTE | | | | |
| REGIONAL WASTE BCWMC CONTRACT | 2-44-0000-235 | 167,277.44 | 334,400.00 | 167,122.56 |
| REGIONAL WASTE - TRANSFER TO RESERVE | 2-44-0000-764 | 0.00 | 19,400.00 | 19,400.00 |
| TOTAL REGIONAL WASTE SYSTEM: | | 167,277.44 | 353,800.00 | 186,522.56 |
| FCSS | | | | |
| FCSS SALARIES | 2-51-0100-110 | 1,805.70 | 5,400.00 | 3,594.30 |
| FCSS BENEFITS | 2-51-0100-130 | 179.64 | 500.00 | 320.36 |
| FCSS NON T4 BENEFITS | 2-51-0100-133 | 538.14 | 1,100.00 | 561.86 |
| FCSS TRAVEL | 2-51-0100-211 | 0.00 | 1,000.00 | 1,000.00 |
| FCSS TRAINING | 2-51-0100-212 | 219.05 | 700.00 | 480.95 |
| FCSS FREIGHT & POSTAGE | 2-51-0100-215 | 270.00 | 300.00 | 30.00 |
| FCSS ADVERTISING | 2-51-0100-220 | 0.00 | 900.00 | 900.00 |
| FCSS SUBSCRIPTIONS/MEMBERSHIPS | 2-51-0100-221 | 120.00 | 500.00 | 380.00 |
| FCSS CONTRACTED PROFESSIONAL SERVICE | 2-51-0100-232 | 7,000.00 | 22,800.00 | 15,800.00 |
| FCSS INSURANCE | 2-51-0100-274 | 11.00 | 11.00 | 0.00 |
| FCSS GOODS | 2-51-0100-500 | 0.00 | 2,100.00 | 2,100.00 |
| FCSS GRANT TO SENIOR CIRCLE | 2-51-0100-770 | 97.24 | 610.00 | 512.76 |
| TOTAL FCSS: | | 10,240.77 | 35,921.00 | 25,680.23 |
| FCSS COORDINATOR | | | | |
| COORDINATOR SALARIES | 2-51-0200-110 | 3,611.43 | 10,800.00 | 7,188.57 |
| COORDINATOR BENEFITS | 2-51-0200-130 | 331.11 | 1,000.00 | 668.89 |
| COORDINATOR NON T4 BENEFITS | 2-51-0200-133 | 862.42 | 2,300.00 | 1,437.58 |
| COORDINATOR TRAVEL | 2-51-0200-211 | 0.00 | 1,200.00 | 1,200.00 |
| COORDINATOR TRAINING | 2-51-0200-212 | 0.00 | 700.00 | 700.00 |
| COORDINATOR POSTAGE & FREIGHT | 2-51-0200-215 | 270.00 | 300.00 | 30.00 |
| COORDINATOR TELEPHONE | 2-51-0200-217 | 85.71 | 400.00 | 314.29 |
| COORDINATOR ADVERTISING | 2-51-0200-220 | 0.00 | 2,800.00 | 2,800.00 |
| COORDINATOR SUBSCRIPTIONS/MEMBERSHIP | 2-51-0200-221 | 0.00 | 100.00 | 100.00 |
| COORDINATOR CONTRACTED PROFESSIONAL | 2-51-0200-232 | 6,000.00 | 19,500.00 | 13,500.00 |
| COORDINATOR GOODS | 2-51-0200-500 | 0.00 | 1,200.00 | 1,200.00 |
| COORDINATOR PROGRAM EXPENSES | 2-51-0200-510 | 47,592.93 | 99,800.00 | 52,207.07 |
| TOTAL COORDINATOR: | | 58,753.60 | 140,100.00 | 81,346.40 |
| YOUTH CLUB SUPPORT | | | | |
| FCSS YOUTH CLUB SUPPORT SALARIES | 2-51-0300-110 | 1,805.70 | 5,400.00 | 3,594.30 |
| FCSS YOUTH CLUB SUPPORT BENEFITS | 2-51-0300-130 | 165.56 | 500.00 | 334.44 |
| FCSS YOUTH CLUB SUPPORT NON T4 BENE | 2-51-0300-133 | 431.21 | 1,100.00 | 668.79 |
| FCSS YOUTH CLUB SUPPORT ADVERTISING | 2-51-0300-220 | 0.00 | 2,500.00 | 2,500.00 |
| FCSS YOUTH CLUB SUPPORT PROFESSIONAL | 2-51-0300-232 | 3,000.00 | 9,800.00 | 6,800.00 |
| FCSS YOUTH CLUB SUPPORT GOODS | 2-51-0300-500 | 0.00 | 700.00 | 700.00 |
| TOTAL FCSS YOUTH CLUB SUPPORT: | | 5,402.47 | 20,000.00 | 14,597.53 |
| COMMUNITY SERVICES VANS | | | | |
| CSD VAN CONTRACTED VEHICLE REPAIRS | 2-51-0500-255 | 350.00 | 400.00 | 50.00 |
| CSD VAN INSURANCE | 2-51-0500-274 | 3,483.00 | 3,960.00 | 477.00 |
| CSD VAN GOODS | 2-51-0500-500 | 0.00 | 100.00 | 100.00 |
| CSD VAN PETROLEUM PRODUCTS | 2-51-0500-521 | 0.00 | 100.00 | 100.00 |
| CSD VAN VEHICLE MAINTENANCE | 2-51-0500-523 | 0.00 | 800.00 | 800.00 |
| TOTAL COMMUNITY SERVICES VANS: | | 3,833.00 | 5,360.00 | 1,527.00 |
| CEMETERY | | | | |
| CEMETERY SALARIES | 2-56-0000-110 | 655.74 | 9,200.00 | 8,544.26 |
| CEMETERY SEASONAL SALARIES | 2-56-0000-111 | 0.00 | 6,000.00 | 6,000.00 |
| CEMETERY BENEFITS | 2-56-0000-130 | 60.89 | 800.00 | 739.11 |
| CEMETERY SEASONAL BENEFITS | 2-56-0000-131 | 0.00 | 400.00 | 400.00 |
| CEMETERY NON T-4 BENEFITS | 2-56-0000-133 | 133.53 | 1,700.00 | 1,566.47 |
| CEMETERY ADVERTISING | 2-56-0000-220 | 0.00 | 100.00 | 100.00 |
| CEMETERY PROFESSIONAL SERVICES | 2-56-0000-232 | 639.90 | 4,200.00 | 3,560.10 |
| CEMETERY CONTRACTED REPAIRS | 2-56-0000-250 | 0.00 | 1,500.00 | 1,500.00 |
| CEMETERY INSURANCE | 2-56-0000-274 | 26.40 | 20.00 | 6.40 |
| CEMETERY GOODS | 2-56-0000-500 | 0.00 | 5,000.00 | 5,000.00 |
| CEMETERY PETROLEUM PRODUCTS | 2-56-0000-521 | 25.72 | 700.00 | 674.28 |
| TOTAL CEMETERY: | | 1,542.18 | 29,620.00 | 28,077.82 |
| MUNICIPAL PLANNING COMMISSION | | | | |
| MPC GOODS | 2-61-0100-500 | 0.00 | 500.00 | 500.00 |

For All Revenue, Expense Accounts
 Zero Balance Accounts NOT Included

Transactions Entered From 01/01/2024
 To 30/04/2024

| Description | Account | YTD Actual | YTD Budget | YTD Variance |
|--------------------------------------|---------------|------------|------------|--------------|
| TOTAL MUNICIPAL PLANNING COMMISSION: | | 0.00 | 500.00 | 500.00 |
| COMMERCIAL OFFICE BUILDING | | | | |
| COMMERCIAL OFFICE INSURANCE | 2-61-0200-274 | 1,134.13 | 0.00 | 1,134.13- |
| COMMERCIAL OFFICE HEATING | 2-61-0200-540 | 436.73 | 0.00 | 436.73- |
| COMMERCIAL OFFICE POWER | 2-61-0200-541 | 310.51- | 0.00 | 310.51 |
| TOTAL COMMERCIAL OFFICE BUILDING: | | 1,260.35 | 0.00 | 1,260.35- |
| TOURISM | | | | |
| TOURISM SALARIES | 2-61-0300-110 | 7,254.37 | 22,100.00 | 14,845.63 |
| TOURISM BENEFITS | 2-61-0300-130 | 574.09 | 1,800.00 | 1,225.91 |
| TOURISM NON T4 BENEFITS | 2-61-0300-133 | 933.49 | 3,800.00 | 2,866.51 |
| TOURISM TRAVEL | 2-61-0300-211 | 0.00 | 100.00 | 100.00 |
| TOURISM FREIGHT & POSTAGE | 2-61-0300-215 | 270.00 | 500.00 | 230.00 |
| TOURISM ADVERTISING | 2-61-0300-220 | 0.00 | 2,000.00 | 2,000.00 |
| TOURISM GOODS | 2-61-0300-500 | 0.00 | 500.00 | 500.00 |
| TOTAL TOURISM: | | 9,031.95 | 30,800.00 | 21,768.05 |
| BUSINESS & COMMUNICATIONS | | | | |
| B & C SALARIES | 2-61-0400-110 | 29,016.67 | 88,200.00 | 59,183.33 |
| B & C BENEFITS | 2-61-0400-130 | 2,296.69 | 7,200.00 | 4,903.31 |
| B & C NON T4 BENEFIT | 2-61-0400-133 | 3,733.78 | 15,400.00 | 11,666.22 |
| B & C TRAVEL | 2-61-0400-211 | 0.00 | 1,000.00 | 1,000.00 |
| B & C TRAINING | 2-61-0400-212 | 0.00 | 1,000.00 | 1,000.00 |
| B & C FREIGHT & POSTAGE | 2-61-0400-215 | 270.00 | 300.00 | 30.00 |
| B & C TELEPHONES | 2-61-0400-217 | 242.85 | 1,100.00 | 857.15 |
| B & C ADVERTISING & PRINTING | 2-61-0400-220 | 0.00 | 1,800.00 | 1,800.00 |
| B & C SUBSCRIPTIONS & MEMBERSHIPS | 2-61-0400-221 | 3,401.70 | 3,400.00 | 1.70- |
| B & C CONTRACTED PROFESSIONAL SERVIC | 2-61-0400-232 | 35,905.03- | 49,000.00 | 84,905.03 |
| B & C INSURANCE | 2-61-0400-274 | 145.23 | 150.00 | 4.77 |
| B & C GOODS | 2-61-0400-500 | 1,477.50 | 2,500.00 | 1,022.50 |
| B & C PETROLEUM PRODUCTS | 2-61-0400-521 | 0.00 | 500.00 | 500.00 |
| B & C POWER | 2-61-0400-541 | 672.60 | 4,600.00 | 3,927.40 |
| TOTAL BUSINESS & COMMUNICATIONS: | | 5,351.99 | 176,150.00 | 170,798.01 |
| VISITOR INFORMATION CENTRE | | | | |
| VIC SALARIES | 2-62-0000-110 | 457.48 | 2,700.00 | 2,242.52 |
| VIC SEASONAL SALARIES | 2-62-0000-111 | 0.00 | 1,200.00 | 1,200.00 |
| VIC BENEFITS | 2-62-0000-130 | 37.72 | 200.00 | 162.28 |
| VIC SEASONAL BENEFITS | 2-62-0000-131 | 0.00 | 100.00 | 100.00 |
| VIC NON T4 BENEFITS | 2-62-0000-133 | 58.80 | 500.00 | 441.20 |
| VIC TELEPHONES | 2-62-0000-217 | 92.85 | 400.00 | 307.15 |
| VIC ADVERTISING & PRINTING | 2-62-0000-220 | 0.00 | 900.00 | 900.00 |
| VIC CONTRACTED SERVICES | 2-62-0000-232 | 147.00 | 1,200.00 | 1,053.00 |
| VIC CONTRACTED REPAIR | 2-62-0000-250 | 0.00 | 1,000.00 | 1,000.00 |
| VIC INSURANCE | 2-62-0000-274 | 1,294.18 | 990.00 | 304.18- |
| VIC GOODS | 2-62-0000-500 | 198.76 | 2,000.00 | 1,801.24 |
| VIC HEATING | 2-62-0000-540 | 572.93 | 1,400.00 | 827.07 |
| VIC POWER | 2-62-0000-541 | 448.40 | 3,100.00 | 2,651.60 |
| VIC WATER | 2-62-0000-963 | 213.44 | 4,100.00 | 3,886.56 |
| TOTAL VISITOR INFORMATION CENTRE: | | 3,521.56 | 19,790.00 | 16,268.44 |
| COMMUNITY SERVICES BOARD | | | | |
| COMMUNITY SERVICES BOARD GOODS | 2-71-0000-500 | 0.00 | 500.00 | 500.00 |
| COMMUNITY SERVICES BOARD GRANTS | 2-71-0000-770 | 0.00 | 3,000.00 | 3,000.00 |
| TOTAL COMMUNITY SERVICES BOARD: | | 0.00 | 3,500.00 | 3,500.00 |
| RECREATION | | | | |
| RECREATION SALARIES | 2-72-0000-110 | 7,309.14 | 10,800.00 | 3,490.86 |
| RECREATION SEASONAL SALARIES | 2-72-0000-111 | 0.00 | 10,500.00 | 10,500.00 |
| RECREATION BENEFITS | 2-72-0000-130 | 677.11 | 1,000.00 | 322.89 |
| RECREATION SEASONAL BENEFITS | 2-72-0000-131 | 0.00 | 700.00 | 700.00 |
| RECREATION NON T4 BENEFITS | 2-72-0000-133 | 1,610.40 | 2,300.00 | 689.60 |
| RECREATION TRAVEL | 2-72-0000-211 | 0.00 | 1,800.00 | 1,800.00 |
| RECREATION TRAINING | 2-72-0000-212 | 617.50 | 3,100.00 | 2,482.50 |
| RECREATION FREIGHT & POSTAGE | 2-72-0000-215 | 270.00 | 300.00 | 30.00 |
| RECREATION TELEPHONE | 2-72-0000-217 | 342.85 | 1,900.00 | 1,557.15 |
| RECREATION ADVERTISING | 2-72-0000-220 | 0.00 | 2,800.00 | 2,800.00 |
| RECREATION SUBSCRIPTIONS/MEMBERSHIPS | 2-72-0000-221 | 541.00 | 900.00 | 359.00 |
| RECREATION PROFESSIONAL SERVICES | 2-72-0000-232 | 7,303.44 | 24,000.00 | 16,696.56 |

For All Revenue, Expense Accounts
 Zero Balance Accounts NOT Included

Transactions Entered From 01/01/2024
 To 30/04/2024

| Description | Account | YTD Actual | YTD Budget | YTD Variance |
|--------------------------------------|------------------------------|-------------------|-------------------|-------------------|
| RECREATION INSURANCE | 2-72-0000-274 | 12,044.50 | 12,340.00 | 295.50 |
| RECREATION GOODS | 2-72-0000-500 | 74.50 | 1,200.00 | 1,125.50 |
| RECREATION PROGRAM EXPENSES | 2-72-0000-510 | 2,000.00 | 1,000.00 | 1,000.00- |
| RECREATION PETROLEUM - CAR ALLOWANCE | 2-72-0000-521 | 402.43 | 2,400.00 | 1,997.57 |
| RECREATION VEHICLE MAINTENANCE | 2-72-0000-523 | 150.56 | 300.00 | 149.44 |
| RECREATION TRANSFER TO CAPITAL | 2-72-0000-762 | 0.00 | 90,000.00 | 90,000.00 |
| RECREATION OTHER | 2-72-0000-990 | 0.00 | 5,800.00 | 5,800.00 |
| | TOTAL RECREATION: | 33,343.43 | 173,140.00 | 139,796.57 |
| SWIMMING & WADING POOLS | | | | |
| POOLS SALARIES | 2-72-0100-110 | 216.36 | 14,700.00 | 14,483.64 |
| POOL SEASONAL SALARIES | 2-72-0100-111 | 846.56 | 118,800.00 | 117,953.44 |
| POOLS BENEFITS | 2-72-0100-130 | 16.50 | 1,300.00 | 1,283.50 |
| POOL SEASONAL BENEFITS | 2-72-0100-131 | 61.12 | 8,200.00 | 8,138.88 |
| POOLS NON T-4 BENEFITS | 2-72-0100-133 | 18.90 | 2,700.00 | 2,681.10 |
| POOLS TRAVEL | 2-72-0100-211 | 0.00 | 1,000.00 | 1,000.00 |
| POOLS TRAINING | 2-72-0100-212 | 112.86 | 1,000.00 | 887.14 |
| POOLS FREIGHT & POSTAGE | 2-72-0100-215 | 395.00 | 2,400.00 | 2,005.00 |
| POOLS TELEPHONE | 2-72-0100-217 | 92.85 | 480.00 | 387.15 |
| POOLS ADVERTISING | 2-72-0100-220 | 0.00 | 1,200.00 | 1,200.00 |
| POOL CONTRACTED SERVICES | 2-72-0100-232 | 132.00 | 3,300.00 | 3,168.00 |
| POOLS CONTRACTED REPAIRS | 2-72-0100-250 | 380.27 | 6,500.00 | 6,119.73 |
| POOLS INSURANCE | 2-72-0100-274 | 9,076.46 | 7,160.00 | 1,916.46- |
| POOLS GOODS | 2-72-0100-500 | 4,658.17 | 16,500.00 | 11,841.83 |
| POOL RETAIL GOODS | 2-72-0100-501 | 0.00 | 2,000.00 | 2,000.00 |
| POOLS CHEMICALS | 2-72-0100-531 | 0.00 | 21,200.00 | 21,200.00 |
| POOLS HEATING | 2-72-0100-540 | 2,437.47 | 17,200.00 | 14,762.53 |
| POOLS POWER | 2-72-0100-541 | 2,443.77 | 25,000.00 | 22,556.23 |
| POOLS GROSS RECOVERIES TO OPERATING | 2-72-0100-963 | 84.42 | 5,060.00 | 4,975.58 |
| | TOTAL SWIMMING POOLS: | 20,972.71 | 255,700.00 | 234,727.29 |
| ARENA | | | | |
| ARENA SALARIES | 2-72-0200-110 | 52,235.51 | 140,500.00 | 88,264.49 |
| ARENA SEASONAL SALARIES | 2-72-0200-111 | 626.08 | 12,000.00 | 11,373.92 |
| ARENA BENEFITS | 2-72-0200-130 | 4,362.50 | 11,700.00 | 7,337.50 |
| ARENA SEASONAL BENEFITS | 2-72-0200-131 | 48.04 | 800.00 | 751.96 |
| ARENA NON T4 BENEFITS | 2-72-0200-133 | 9,234.69 | 24,700.00 | 15,465.31 |
| ARENA TRAVEL | 2-72-0200-211 | 597.10 | 1,600.00 | 1,002.90 |
| ARENA TRAINING | 2-72-0200-212 | 1,039.50 | 2,600.00 | 1,560.50 |
| ARENA FREIGHT & POSTAGE | 2-72-0200-215 | 369.54 | 800.00 | 430.46 |
| ARENA TELEPHONE | 2-72-0200-217 | 92.85 | 360.00 | 267.15 |
| ARENA ADVERTISING & PRINTING | 2-72-0200-220 | 0.00 | 1,000.00 | 1,000.00 |
| ARENA CONTRACTED SERVICES | 2-72-0200-232 | 1,975.83 | 4,800.00 | 2,824.17 |
| ARENA CONTRACTED REPAIRS | 2-72-0200-250 | 3,070.70 | 17,600.00 | 14,529.30 |
| ARENA CONTRACTED EQUIPMENT REPAIRS | 2-72-0200-253 | 1,717.50 | 6,400.00 | 4,682.50 |
| ARENA INSURANCE | 2-72-0200-274 | 14,054.20 | 11,100.00 | 2,954.20- |
| ARENA GOODS | 2-72-0200-500 | 4,556.11 | 17,900.00 | 13,343.89 |
| ARENA PETROLEUM PRODUCTS | 2-72-0200-521 | 2,381.97 | 4,400.00 | 2,018.03 |
| ARENA HEATING | 2-72-0200-540 | 13,406.12 | 31,500.00 | 18,093.88 |
| ARENA POWER | 2-72-0200-541 | 5,430.61 | 27,200.00 | 21,769.39 |
| ARENA GROSS RECOVERIES TO OPERATING | 2-72-0200-963 | 1,270.30 | 4,830.00 | 3,559.70 |
| ARENA ICE PLANT CONTRACTED REPAIRS | 2-72-0201-250 | 57.20 | 11,800.00 | 11,742.80 |
| ARENA ICE PLANT GOODS | 2-72-0201-500 | 0.00 | 500.00 | 500.00 |
| ARENA ICE PLANT POWER | 2-72-0201-541 | 8,145.91 | 20,100.00 | 11,954.09 |
| | TOTAL ARENA: | 124,672.26 | 354,190.00 | 229,517.74 |
| PARKS SHOP | | | | |
| PARKS SHOP TELEPHONE | 2-72-0300-217 | 185.70 | 720.00 | 534.30 |
| PARKS SHOP CONTRACTED REPAIRS | 2-72-0300-250 | 1,779.86 | 4,000.00 | 2,220.14 |
| PARKS SHOP INSURANCE | 2-72-0300-274 | 1,950.77 | 2,060.00 | 109.23 |
| PARKS SHOP GOODS | 2-72-0300-500 | 573.68 | 1,300.00 | 726.32 |
| PARKS SHOP HEATING | 2-72-0300-540 | 3,561.74 | 7,400.00 | 3,838.26 |
| PARKS SHOP POWER | 2-72-0300-541 | 880.47 | 3,900.00 | 3,019.53 |
| PARKS SHOP GROSS RECOVERIES TO OPERA | 2-72-0300-963 | 94.18 | 700.00 | 605.82 |
| | TOTAL PARKS SHOP: | 9,026.40 | 20,080.00 | 11,053.60 |
| CURLING RINK | | | | |
| CURLING RINK SALARIES | 2-72-0400-110 | 2,497.49 | 5,400.00 | 2,902.51 |
| CURLING RINK SEASONAL SALARIES | 2-72-0400-111 | 0.00 | 2,400.00 | 2,400.00 |
| CURLING RINK BENEFITS | 2-72-0400-130 | 236.70 | 500.00 | 263.30 |

For All Revenue, Expense Accounts
 Zero Balance Accounts NOT Included

Transactions Entered From 01/01/2024
 To 30/04/2024

| Description | Account | YTD Actual | YTD Budget | YTD Variance |
|--------------------------------------|----------------------|------------|------------|--------------|
| CURLING RINK SEASONAL BENEFITS | 2-72-0400-131 | 0.00 | 200.00 | 200.00 |
| CURLING RINK NON T4 BENEFITS | 2-72-0400-133 | 535.85 | 1,000.00 | 464.15 |
| CURLING RINK CONTRACTED REPAIRS | 2-72-0400-250 | 2,523.86 | 5,600.00 | 3,076.14 |
| CURLING RINK INSURANCE | 2-72-0400-274 | 9,843.18 | 7,180.00 | 2,663.18 |
| CURLING RINK GOODS | 2-72-0400-500 | 7.19 | 1,500.00 | 1,492.81 |
| CURLING RINK HEATING | 2-72-0400-540 | 8,531.16 | 18,800.00 | 10,268.84 |
| CURLING RINK POWER | 2-72-0400-541 | 2,715.30 | 14,700.00 | 11,984.70 |
| CURLING RINK - SUBSIDY | 2-72-0400-771 | 0.00 | 17,500.00 | 17,500.00 |
| CURLING RINK GROSS RECOV TO OPERATIN | 2-72-0400-963 | 621.76 | 1,970.00 | 1,348.24 |
| CURLING RINK ICE PLANT REPAIRS | 2-72-0401-250 | 57.20 | 11,800.00 | 11,742.80 |
| CURLING RINK ICE PLANT GOODS | 2-72-0401-500 | 0.00 | 500.00 | 500.00 |
| CURLING RINK ICE PLANT POWER | 2-72-0401-541 | 8,145.91 | 20,100.00 | 11,954.09 |
| | TOTAL CURLING RINK: | 35,715.60 | 109,150.00 | 73,434.40 |
| BALL DIAMONDS | | | | |
| BALL DIAMOND SALARIES | 2-72-0500-110 | 1,188.72 | 5,400.00 | 4,211.28 |
| BALL DIAMOND SEASONAL SALARIES | 2-72-0500-111 | 70.72 | 3,600.00 | 3,529.28 |
| BALL DIAMOND BENEFITS | 2-72-0500-130 | 88.48 | 500.00 | 411.52 |
| BALL DIAMOND SEASONAL BENEFITS | 2-72-0500-131 | 5.44 | 300.00 | 294.56 |
| BALL DIAMONDS NON T-4 BENEFITS | 2-72-0500-133 | 123.02 | 1,000.00 | 876.98 |
| BALL DIAMOND CONTRACTED REPAIRS | 2-72-0500-250 | 0.00 | 1,000.00 | 1,000.00 |
| BALL DIAMOND GOODS | 2-72-0500-500 | 0.00 | 7,500.00 | 7,500.00 |
| BALL DIAMOND POWER | 2-72-0500-541 | 278.66 | 1,010.00 | 731.34 |
| BALL DIAMONDS GROSS RECOV FROM OPERA | 2-72-0500-963 | 90.75 | 11,750.00 | 11,659.25 |
| | TOTAL BALL DIAMONDS: | 1,845.79 | 32,060.00 | 30,214.21 |
| GOLF COURSE | | | | |
| GOLF COURSE INSURANCE | 2-72-0600-274 | 3,507.57 | 3,050.00 | 457.57 |
| | TOTAL GOLF COURSE: | 3,507.57 | 3,050.00 | 457.57 |
| FOX LAKE PARK | | | | |
| FOX LAKE SALARIES | 2-72-0700-110 | 281.24 | 5,400.00 | 5,118.76 |
| FOX LAKE SEASONAL SALARIES | 2-72-0700-111 | 0.00 | 2,400.00 | 2,400.00 |
| FOX LAKE BENEFITS | 2-72-0700-130 | 27.03 | 500.00 | 472.97 |
| FOX LAKE SEASONAL BENEFITS | 2-72-0700-131 | 0.00 | 200.00 | 200.00 |
| FOX LAKE NON T-4 BENEFITS | 2-72-0700-133 | 61.44 | 1,000.00 | 938.56 |
| FOX LAKE FREIGHT | 2-72-0700-215 | 0.00 | 200.00 | 200.00 |
| FOX LAKE ADVERTISING | 2-72-0700-220 | 0.00 | 1,300.00 | 1,300.00 |
| FOX LAKE CONTRACTED SERVICES | 2-72-0700-232 | 202.00 | 34,200.00 | 33,998.00 |
| FOX LAKE CONTRACTED REPAIRS | 2-72-0700-250 | 0.00 | 5,000.00 | 5,000.00 |
| FOX LAKE INSURANCE | 2-72-0700-274 | 301.70 | 300.00 | 1.70 |
| FOX LAKE GOODS | 2-72-0700-500 | 320.00 | 5,000.00 | 4,680.00 |
| FOX LAKE RETAIL ITEMS - ICE & NOVELT | 2-72-0700-501 | 0.00 | 400.00 | 400.00 |
| FOX LAKE PETROLEUM PRODUCTS | 2-72-0700-521 | 0.00 | 700.00 | 700.00 |
| FOX LAKE HEAT | 2-72-0700-540 | 62.28 | 600.00 | 537.72 |
| FOX LAKE POWER | 2-72-0700-541 | 626.48 | 13,000.00 | 12,373.52 |
| FOX LAKE GROSS RECOVERIES FROM OPERA | 2-72-0700-963 | 0.00 | 8,420.00 | 8,420.00 |
| | TOTAL FOX LAKE PARK: | 1,882.17 | 78,620.00 | 76,737.83 |
| PARKS | | | | |
| PARKS SALARIES | 2-72-0800-110 | 19,974.01 | 83,500.00 | 63,525.99 |
| PARKS SEASONAL SALARIES | 2-72-0800-111 | 3,651.96 | 73,000.00 | 69,348.04 |
| PARKS BENEFITS | 2-72-0800-130 | 1,756.22 | 7,000.00 | 5,243.78 |
| PARKS SEASONAL BENEFITS | 2-72-0800-131 | 277.69 | 5,100.00 | 4,822.31 |
| PARKS NON T4 BENEFITS | 2-72-0800-133 | 3,255.60 | 14,800.00 | 11,544.40 |
| PARKS TRAVEL | 2-72-0800-211 | 0.00 | 600.00 | 600.00 |
| PARKS TRAINING | 2-72-0800-212 | 787.25 | 1,000.00 | 212.75 |
| PARKS FREIGHT | 2-72-0800-215 | 0.00 | 800.00 | 800.00 |
| PARKS CONTRACTED REPAIRS | 2-72-0800-250 | 445.50 | 25,400.00 | 24,954.50 |
| PARKS EQUIPMENT REPAIRS | 2-72-0800-253 | 221.04 | 8,600.00 | 8,378.96 |
| PARKS CONTRACTED VEHICLE REPAIRS | 2-72-0800-255 | 0.00 | 4,800.00 | 4,800.00 |
| PARKS INSURANCE | 2-72-0800-274 | 5,173.95 | 5,600.00 | 426.05 |
| PARKS GOODS | 2-72-0800-500 | 2,309.28 | 27,800.00 | 25,490.72 |
| PARKS PETROLEUM PRODUCTS | 2-72-0800-521 | 0.00 | 13,200.00 | 13,200.00 |
| PARKS EQUIPMENT MAINTENANCE | 2-72-0800-522 | 891.14 | 3,700.00 | 2,808.86 |
| PARKS VEHICLE MAINTENANCE | 2-72-0800-523 | 1,962.97 | 4,800.00 | 2,837.03 |
| PARKS POWER | 2-72-0800-541 | 812.77 | 3,100.00 | 2,287.23 |
| PARKS RECOVERIES TO OPERATING | 2-72-0800-963 | 330.00 | 22,790.00 | 22,460.00 |
| PARKS OTHER | 2-72-0800-990 | 0.00 | 1,000.00 | 1,000.00 |
| | TOTAL PARKS: | 41,849.38 | 306,590.00 | 264,740.62 |

For All Revenue, Expense Accounts
 Zero Balance Accounts NOT Included

Transactions Entered From 01/01/2024
 To 30/04/2024

| Description | Account | YTD Actual | YTD Budget | YTD Variance |
|--------------------------------------|---------------|------------------|------------------|------------------|
| PLAYGROUND PROGRAM | | | | |
| PLAYGROUND PROGRAM SEASONAL SALARIES | 2-72-1000-111 | 0.00 | 23,100.00 | 23,100.00 |
| PLAYGROUND PROGRAM BENEFITS | 2-72-1000-130 | 3.50 | 0.00 | 3.50- |
| PLAYGROUND PROGRAM SEASONAL BENEFITS | 2-72-1000-131 | 0.00 | 1,600.00 | 1,600.00 |
| PLAYGROUND PROGRAM NON T4 BENEFITS | 2-72-1000-133 | 26.74 | 0.00 | 26.74- |
| PLAYGROUND PROGRAM TRAVEL | 2-72-1000-211 | 0.00 | 300.00 | 300.00 |
| PLAYGROUND PROGRAM TRAINING | 2-72-1000-212 | 0.00 | 600.00 | 600.00 |
| PLAYGROUND PROGRAM FREIGHT & POSTAGE | 2-72-1000-215 | 135.00 | 140.00 | 5.00 |
| PLAYGROUND PROGRAM TELEPHONE | 2-72-1000-217 | 0.00 | 120.00 | 120.00 |
| PLAYGROUND PROGRAM ADVERTISING | 2-72-1000-220 | 0.00 | 1,200.00 | 1,200.00 |
| PLAYGROUND PROGRAM CONTRACTED SERVIC | 2-72-1000-232 | 1,000.00 | 5,800.00 | 4,800.00 |
| PLAYGROUND PROGRAM GOODS | 2-72-1000-500 | 0.00 | 6,200.00 | 6,200.00 |
| TOTAL PLAYGROUND PROGRAM: | | 1,165.24 | 39,060.00 | 37,894.76 |
| SPRAY PARK | | | | |
| SPRAY PARK SALARIES | 2-72-1200-110 | 551.48 | 1,300.00 | 748.52 |
| SPRAY PARK SEASONAL SALARIES | 2-72-1200-111 | 0.00 | 1,200.00 | 1,200.00 |
| SPRAY PARK EMPLOYEE BENEFITS | 2-72-1200-130 | 60.23 | 100.00 | 39.77 |
| SPRAY PARK SEASONAL EMPLOYEE BENEFIT | 2-72-1200-131 | 0.00 | 100.00 | 100.00 |
| SPRAY PARK NON T-4 BENEFITS | 2-72-1200-133 | 171.78 | 200.00 | 28.22 |
| SPRAY PARK FREIGHT | 2-72-1200-215 | 0.00 | 200.00 | 200.00 |
| SPRAY PARK CONTRACTED REPAIRS | 2-72-1200-250 | 0.00 | 500.00 | 500.00 |
| SPRAY PARK INSURANCE | 2-72-1200-274 | 797.67 | 800.00 | 2.33 |
| SPRAY PARK GOODS | 2-72-1200-500 | 0.00 | 500.00 | 500.00 |
| SPRAY PARK CHEMICALS | 2-72-1200-531 | 0.00 | 1,400.00 | 1,400.00 |
| SPRAY PARK POWER | 2-72-1200-541 | 271.53 | 2,200.00 | 1,928.47 |
| SPRAY PARK RECOVERIES TO OPERATING | 2-72-1200-963 | 85.00 | 2,470.00 | 2,385.00 |
| TOTAL SPRAY PARK: | | 1,937.69 | 10,970.00 | 9,032.31 |
| KING HUNTER PARK | | | | |
| KING HUNTER PARK SALARIES | 2-72-1300-110 | 0.00 | 5,400.00 | 5,400.00 |
| KING HUNTER PARK SEASONAL SALARIES | 2-72-1300-111 | 316.16 | 9,600.00 | 9,283.84 |
| KING HUNTER PARK EMPLOYEE BENEFITS | 2-72-1300-130 | 0.00 | 500.00 | 500.00 |
| KING HUNTER PARK SEASONAL EMPL BENEF | 2-72-1300-131 | 24.56 | 700.00 | 675.44 |
| KING HUNTER PARK EMP NON T4 BEN | 2-72-1300-133 | 0.00 | 1,000.00 | 1,000.00 |
| KING HUNTER PARK REPAIRS & MAINTENAN | 2-72-1300-250 | 0.00 | 3,000.00 | 3,000.00 |
| KING HUNTER PARK INSURANCE | 2-72-1300-274 | 169.77 | 170.00 | 0.23 |
| KING HUNTER PARK GOODS | 2-72-1300-500 | 0.00 | 3,000.00 | 3,000.00 |
| KING HUNTER PARK POWER | 2-72-1300-541 | 435.99 | 1,700.00 | 1,264.01 |
| KING HUNTER PARK RECOVERIES TO OPERA | 2-72-1300-963 | 55.00 | 7,730.00 | 7,675.00 |
| TOTAL KING HUNTER PARK: | | 1,001.48 | 32,800.00 | 31,798.52 |
| SOCCER FIELDS | | | | |
| SOCCER FIELD SALARIES | 2-72-1400-110 | 0.00 | 2,700.00 | 2,700.00 |
| SOCCER FIELD SEASONAL SALARIES | 2-72-1400-111 | 0.00 | 1,200.00 | 1,200.00 |
| SOCCER FIELD BENEFITS | 2-72-1400-130 | 0.00 | 200.00 | 200.00 |
| SOCCER FIELD SEASONAL BENEFITS | 2-72-1400-131 | 0.00 | 100.00 | 100.00 |
| SOCCER FIELD NON T-4 BENEFITS | 2-72-1400-133 | 0.00 | 500.00 | 500.00 |
| SOCCER FIELD GOODS | 2-72-1400-500 | 0.00 | 1,500.00 | 1,500.00 |
| SOCCER FIELDS POWER | 2-72-1400-541 | 278.66 | 1,000.00 | 721.34 |
| SOCCER FIELD RECOVERIES FROM OPERATI | 2-72-1400-963 | 19.25 | 5,270.00 | 5,250.75 |
| TOTAL SOCCER FIELDS: | | 297.91 | 12,470.00 | 12,172.09 |
| MUSEUM | | | | |
| MUSEUM GAS | 2-74-0100-540 | 2,681.46 | 6,100.00 | 3,418.54 |
| MUSEUM POWER | 2-74-0100-541 | 1,128.03 | 3,700.00 | 2,571.97 |
| MUSEUM GRANT | 2-74-0100-770 | 7,000.00 | 7,000.00 | 0.00 |
| TOTAL MUSEUM: | | 10,809.49 | 16,800.00 | 5,990.51 |
| LIBRARY | | | | |
| LIBRARY TELEPHONE | 2-74-0200-217 | 185.70 | 700.00 | 514.30 |
| LIBRARY ADVERTISING | 2-74-0200-220 | 0.00 | 800.00 | 800.00 |
| LIBRARY CONTRACTED REPAIRS | 2-74-0200-250 | 202.10 | 2,400.00 | 2,197.90 |
| LIBRARY INSURANCE | 2-74-0200-274 | 5,049.94 | 3,780.00 | 1,269.94- |
| LIBRARY GOODS | 2-74-0200-500 | 0.00 | 1,200.00 | 1,200.00 |
| LIBRARY HEATING | 2-74-0200-540 | 2,690.55 | 5,500.00 | 2,809.45 |
| LIBRARY POWER | 2-74-0200-541 | 1,793.59 | 7,900.00 | 6,106.41 |
| LIBRARY GRANTS | 2-74-0200-770 | 13,502.64 | 21,600.00 | 8,097.36 |
| LIBRARY PERSONNEL GRANTS | 2-74-0200-771 | 35,732.69 | 71,500.00 | 35,767.31 |

For All Revenue, Expense Accounts
Zero Balance Accounts NOT Included

Transactions Entered From 01/01/2024
To 30/04/2024

| Description | Account | YTD Actual | YTD Budget | YTD Variance |
|--------------------------------------|--------------------------------|--------------|---------------|---------------|
| LIBRARY GROSS RECOVERIES TO OPERATIN | 2-74-0200-963 | 188.36 | 1,630.00 | 1,441.64 |
| | TOTAL LIBRARY: | 59,345.57 | 117,010.00 | 57,664.43 |
| CENTENNIAL PLACE | | | | |
| RCSC SALARIES | 2-74-0800-110 | 22,839.36 | 61,200.00 | 38,360.64 |
| RCSC SEASONAL / PART TIME STAFF | 2-74-0800-111 | 14,024.44 | 49,700.00 | 35,675.56 |
| RCSC BENEFITS | 2-74-0800-130 | 1,844.79 | 5,600.00 | 3,755.21 |
| RCSC SEASONAL / PART TIME BENEFITS | 2-74-0800-131 | 811.21 | 3,500.00 | 2,688.79 |
| RCSC NON T4 BENEFITS | 2-74-0800-133 | 1,966.51 | 10,700.00 | 8,733.49 |
| RCSC STAFF TRAINING | 2-74-0800-212 | 0.00 | 700.00 | 700.00 |
| RCSC FREIGHT | 2-74-0800-215 | 456.12 | 300.00 | 156.12- |
| RCSC TELEPHONE | 2-74-0800-217 | 292.75 | 1,200.00 | 907.25 |
| RCSC ADVERTISING | 2-74-0800-220 | 0.00 | 2,700.00 | 2,700.00 |
| RCSC CONTRACTED PROFESSIONAL SERVICE | 2-74-0800-232 | 881.26 | 15,800.00 | 14,918.74 |
| RCSC CONTRACTED REPAIRS | 2-74-0800-250 | 4,898.81 | 2,200.00 | 2,698.81- |
| RCSC INSURANCE | 2-74-0800-274 | 10,667.35 | 7,840.00 | 2,827.35- |
| RCSC GOODS | 2-74-0800-500 | 2,591.43 | 10,100.00 | 7,508.57 |
| RCSC HEATING | 2-74-0800-540 | 4,797.00 | 10,000.00 | 5,203.00 |
| RCSC POWER | 2-74-0800-541 | 4,162.16 | 23,000.00 | 18,837.84 |
| RCSC WATER - RECOVERIES FROM OPERATI | 2-74-0800-963 | 220.48 | 1,100.00 | 879.52 |
| RCSC - HFC EQUIPMENT GOODS | 2-74-0801-500 | 318.96 | 9,000.00 | 8,681.04 |
| | TOTAL CENTENNIAL PLACE: | 70,772.63 | 214,640.00 | 143,867.37 |
| COMMUNITY CENTRE | | | | |
| COMMUNITY CENTRE SALARIES | 2-74-0900-110 | 5,374.33 | 5,458.00 | 83.67 |
| COMMUNITY CENTRE SEASONAL SALARIES | 2-74-0900-111 | 70.72 | 1,200.00 | 1,129.28 |
| COMMUNITY CENTRE BENEFITS | 2-74-0900-130 | 509.06 | 500.00 | 9.06- |
| COMMUNITY CENTRE SEASONAL BENEFITS | 2-74-0900-131 | 5.44 | 100.00 | 94.56 |
| COMMUNITY CENTRE NON T4 BENEFITS | 2-74-0900-133 | 1,129.52 | 1,000.00 | 129.52- |
| COMMUNITY CENTRE FREIGHT & POSTAGE | 2-74-0900-215 | 270.00 | 500.00 | 230.00 |
| COMMUNITY CENTRE TELEPHONE | 2-74-0900-217 | 92.85 | 400.00 | 307.15 |
| COMMUNITY CENTRE ADVERTISING | 2-74-0900-220 | 0.00 | 200.00 | 200.00 |
| COMMUNITY CENTRE CONTRACTED SERVICES | 2-74-0900-232 | 11,392.80 | 33,700.00 | 22,307.20 |
| COMMUNITY CENTRE CONTRACTED REPAIRS | 2-74-0900-250 | 10,090.62 | 11,300.00 | 1,209.38 |
| COMMUNITY CENTRE INSURANCE | 2-74-0900-274 | 6,515.42 | 5,110.00 | 1,405.42- |
| COMMUNITY CENTRE GOODS | 2-74-0900-500 | 1,688.96 | 4,300.00 | 2,611.04 |
| COMMUNITY CENTRE HEAT | 2-74-0900-540 | 2,732.31 | 6,500.00 | 3,767.69 |
| COMMUNITY CENTRE POWER | 2-74-0900-541 | 1,941.37 | 14,600.00 | 12,658.63 |
| COMMUNITY CENTRE GROSS REC TO OPERAT | 2-74-0900-963 | 112.54 | 1,210.00 | 1,097.46 |
| | TOTAL COMMUNITY CENTRE: | 41,925.94 | 86,078.00 | 44,152.06 |
| LIONS HALL | | | | |
| LIONS HALL CONTRACTED REPAIRS | 2-74-1000-250 | 0.00 | 1,000.00 | 1,000.00 |
| LIONS HALL INSURANCE | 2-74-1000-274 | 741.90 | 790.00 | 48.10 |
| LIONS HALL GOODS | 2-74-1000-500 | 482.84- | 500.00 | 982.84 |
| LIONS HALL HEAT | 2-74-1000-540 | 1,526.42 | 3,200.00 | 1,673.58 |
| LIONS HALL POWER | 2-74-1000-541 | 377.35 | 1,700.00 | 1,322.65 |
| LIONS HALL WATER - RECOVERIES FROM O | 2-74-1000-963 | 91.12 | 580.00 | 488.88 |
| | TOTAL LIONS HALL: | 2,253.95 | 7,770.00 | 5,516.05 |
| GOVERNMENT REQUISITIONS | | | | |
| GOVERNMENT REQUISITION - SCHOOL | 2-77-0000-741 | 165,448.72 | 661,800.00 | 496,351.28 |
| GOVERNMENT REQUISITION - ACADIA FOUN | 2-77-0000-754 | 0.00 | 174,900.00 | 174,900.00 |
| GOVERNMENT REQUISITION - DESIGNATED | 2-77-0000-755 | 0.00 | 638.00 | 638.00 |
| PROVISION FOR DOUBTFUL ACCOUNTS | 2-77-0000-757 | 5,942.70 | 2,500.00 | 3,442.70- |
| | TOTAL GOVERNMENT REQUISITIONS: | 171,391.42 | 839,838.00 | 668,446.58 |
| | TOTAL EXPENDITURES: | 2,172,410.06 | 8,811,791.00 | 6,639,380.94 |
| | TOTAL REVENUE & EXPENSES: | 1,354,226.72 | 6,919,457.00- | 8,273,683.72- |

For All Revenue, Expense Accounts
 Zero Balance Accounts NOT Included

Transactions Entered From 01/01/2024
 To 30/04/2024

| Description | Account | YTD Actual | YTD Budget | YTD Variance |
|--------------------------------------|-----------------------------------|--------------|--------------|---------------|
| ASSETS - OPERATING | | | | |
| FIRE DEPARTMENT | | | | |
| FIRE MACHINES, EQUIPMENT | 8-23-0000-630 | 0.00 | 404,600.00 | 404,600.00 |
| | TOTAL FIRE DEPARTMENT: | 0.00 | 404,600.00 | 404,600.00 |
| COMMON SERVICES | | | | |
| COMMON SERV MACHINES, EQUIPMENT | 8-31-0000-630 | 0.00 | 180,000.00 | 180,000.00 |
| COMMON SERVICES VEHICLES | 8-31-0000-650 | 56,156.25 | 60,000.00 | 3,843.75 |
| | TOTAL COMMON SERVICES DEPARTMENT: | 56,156.25 | 240,000.00 | 183,843.75 |
| STREETS & ROADS | | | | |
| S & R ENGINEERING STRUCTURES | 8-32-0000-610 | 47,990.52 | 5,779,855.00 | 5,731,864.48 |
| S & R MACHINES, EQUIPMENT | 8-32-0000-630 | 0.00 | 220,000.00 | 220,000.00 |
| | TOTAL STREETS & ROADS: | 47,990.52 | 5,999,855.00 | 5,951,864.48 |
| AIRPORT | | | | |
| AIRPORT ENGINEERING STRUCTURES | 8-33-0000-610 | 2,617.50 | 0.00 | 2,617.50- |
| | TOTAL AIRPORT: | 2,617.50 | 0.00 | 2,617.50- |
| ECONOMIC DEVELOPMENT | | | | |
| ECONOMIC DEV MACHINES, EQUIPMENT | 8-61-0000-630 | 0.00 | 5,000.00 | 5,000.00 |
| | TOTAL ECONOMIC DEVELOPMENT: | 0.00 | 5,000.00 | 5,000.00 |
| RECREATION | | | | |
| RECREATION POOL MACHINES & EQUIPMENT | 8-72-0100-630 | 0.00 | 15,000.00 | 15,000.00 |
| RECREATION ARENA BUILDING | 8-72-0200-620 | 0.00 | 50,000.00 | 50,000.00 |
| RECREATION CURLING RINK BUILDING | 8-72-0400-620 | 0.00 | 30,000.00 | 30,000.00 |
| RECREATION PARKS EQUIPMENT | 8-72-0800-630 | 49,978.45 | 100,000.00 | 50,021.55 |
| RECREATION PARKS VEHICLES | 8-72-0800-650 | 8,562.99 | 29,000.00 | 20,437.01 |
| | TOTAL RECREATION: | 58,541.44 | 224,000.00 | 165,458.56 |
| CULTURE | | | | |
| LIBRARY BUILDING | 8-74-0200-610 | 0.00 | 10,000.00 | 10,000.00 |
| RCSC BUILDING - CENTENNIAL PLACE | 8-74-0800-620 | 0.00 | 12,000.00 | 12,000.00 |
| COMMUNITY CENTRE BUILDING | 8-74-0900-610 | 9,778.79 | 24,000.00 | 14,221.21 |
| | TOTAL CULTURE: | 9,778.79 | 46,000.00 | 36,221.21 |
| | TOTAL CAPITAL FINANCES APPLIED: | 175,084.50 | 6,919,455.00 | 6,744,370.50 |
| | GRAND TOTAL OF ALL ACCOUNTS: | 175,084.50 | 6,919,455.00 | 6,744,370.50 |
| | REPORT TOTALS: | 1,529,311.22 | 2.00- | 1,529,313.22- |

*** End of Report ***

Date: May 14, 2024

Agenda Item No: 06.03

Budget Overview

Recommended Motion

That Council accepts the Budget Overview for April 2024 for information.

Background

The Budget Overview consolidates information from the Statement of Revenues & Expenses report into categories that compare the revenue and expenses for each department of the Town. To see the detail for each department, refer to the Statement of Revenues & Expenses.

The Budget Overview provides the adopted budget figures and the actual month end totals for each department. The final column compares the figures between budget and actual expense.

As with the Statement of Revenues & Expenses, the budget figures have been updated from the 2024 Operating and Capital budgets approved by Council at the January 9, 2024 Regular Council Meeting. The capital budget figures have been split from the operating in those departments where capital items are in the budget.

The overview reflects the revenues and expenses to April 30, 2024.

Council members are encouraged to ask questions or seek clarification on any information presented.

Communications

N/A



Financial Implications

| | | | |
|-------------------------|-----|-------------------------|-----|
| Operating: _____ | N/A | Capital Cost: _____ | N/A |
| Budget Available: _____ | | Budget Available: _____ | |
| Unbudgeted Costs: _____ | | Unbudgeted Costs: _____ | |
| Source of Funds: _____ | | Source of Funds: _____ | |

Policy and/or Legislative Implications

N/A

Attachments

1. Budget Overview - April 2024

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer

| APRIL, 2024 | | BUDGET OVERVIEW - OPERATING REVENUE & EXPENSES | | | | | |
|--|----------------------------|--|-----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------------|
| Council may use the Revenue & Expense Report (06.02) to review more detailed entries for each department | | | | | | | |
| 2024 BUDGET Adopted January 9, 2024 | 2024 ACTUAL REVENUES | 2024 ACTUAL EXPENSES | REVENUE LESS EXPENSES | 2024 BUDGET REVENUES | 2024 BUDGET EXPENSES | REVENUE LESS EXPENSES | DIFFERENCE BUDGET TO ACTUAL |
| GENERAL MUNICIPAL | -263,823 | | | -4,457,802 | | | -4,193,979 |
| DRAW FROM RESERVES | | | | 0 | 0 | | |
| REQUISITIONS | | 165,449 | | | 837,338 | | 671,889 |
| DOUBTFUL ACCTS | | 5,943 | | | 2,500 | | -3,443 |
| CONTINGENCY | | 0 | | | 0 | | 0 |
| | | | -92,432 | | | -3,617,964 | |
| COUNCIL | 0 | | | 0 | | | 0 |
| COUNCIL | | 42,809 | | | 151,450 | | 108,641 |
| | | | 42,809 | | | 151,450 | |
| GENERAL ADMINISTRATION | -9,537 | | | -1,056,800 | | | -1,047,263 |
| ADMINISTRATION | | 338,695 | | | 989,843 | | 651,148 |
| | | | 329,158 | | | -66,957 | 0 |
| HANNA WAKE PROGRAM | 0 | | | -2,000 | | | -2,000 |
| STUDENT EXCHANGE | | 0 | | | 5,000 | | 5,000 |
| | | | 0 | | | 3,000 | |
| TAX RECOVERY PROPERTY | 0 | | | 0 | | | 0 |
| TAX RECOVERY PROPERTY | | 126 | | | 0 | | -126 |
| | | | 126 | | | 0 | |
| POLICE | -748 | | | -5,700 | | | -4,952 |
| POLICE | | 142,343 | | | 148,000 | | 5,657 |
| | | | 141,595 | | | 142,300 | |
| SAFETY & RISK MANAGEMENT | 0 | | | 0 | | | 0 |
| SAFETY & RISK MNGMNT | | 416 | | | 6,250 | | 5,834 |
| | | | 416 | | | 6,250 | |
| FIRE | -3,710 | | | -402,627 | | | -398,917 |
| FIRE | | 76,292 | | | 295,874 | | 219,582 |
| CAPITAL - BUNKER GEAR | | 0 | | | 17,600 | | 17,600 |
| CAPITAL - PORTABLE RADIO | | 0 | | | 45,000 | | 45,000 |
| CAPITAL - SCBA PACKS | | 0 | | | 342,000 | | 342,000 |
| | | | 72,582 | | | 297,847 | |
| FIRE - ECETP | -7,946 | | | -12,600 | | | -4,654 |
| FIRE - TRAINING | | 0 | | | 12,600 | | 12,600 |
| | | | -7,946 | | | 0 | |
| EMERGENCY SERVICES | 0 | | | 0 | | | 0 |
| EMERGENCY SERVICES | | 3,467 | | | 13,300 | | 9,833 |
| | | | 3,467 | | | 13,300 | |
| BY-LAW ENFORCEMENT | -19,660 | | | -23,200 | | | -3,540 |
| BYLAW | | 20,823 | | | 60,590 | | 39,767 |
| | | | 1,163 | | | 37,390 | |
| DOG CONTROL | -4,060 | | | -4,800 | | | -740 |
| ANIMAL CONTROL | | 12,077 | | | 13,100 | | 1,023 |
| | | | 8,017 | | | 8,300 | |

| APRIL, 2024 | | BUDGET OVERVIEW - OPERATING REVENUE & EXPENSES | | | | | |
|--|----------------------------|--|-----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------------|
| Council may use the Revenue & Expense Report (06.02) to review more detailed entries for each department | | | | | | | |
| 2024 BUDGET Adopted January 9, 2024 | 2024 ACTUAL REVENUES | 2024 ACTUAL EXPENSES | REVENUE LESS EXPENSES | 2024 BUDGET REVENUES | 2024 BUDGET EXPENSES | REVENUE LESS EXPENSES | DIFFERENCE BUDGET TO ACTUAL |
| PUBLIC WORKS | -735 | | | -8,100 | | | -7,365 |
| PUBLIC WORKS | | 235,959 | | | 576,248 | | 340,289 |
| CAPITAL - LOADER | | 0 | | | 180,000 | | |
| CAPITAL - 1/2 TON TRUCK | | 56,156 | | | 60,000 | | |
| | | | 235,224 | | | 568,148 | |
| STREETS & ROADS | 0 | | | -6,769,884 | | | -6,769,884 |
| STREETS & ROADS | | 70,192 | | | 1,451,929 | | 1,381,737 |
| CAPITAL - DOWNTOWN | | 47,991 | | | 5,779,855 | | 5,731,864 |
| CAPITAL - PLOW TRUCK | | 0 | | | 220,000 | | 220,000 |
| | | | 118,182 | | | 461,900 | |
| AIRPORT | -2,897 | | | -21,530 | | | -18,633 |
| AIRPORT | | 13,479 | | | 34,360 | | 20,881 |
| CAPITAL - RUNWAY LIGHTS | | 2,618 | | 0 | | | -2,618 |
| | | | 13,199 | | | 12,830 | |
| WATER | | | | | | | 0 |
| TREATMENT | -166,339 | | | -1,268,900 | | | -1,102,561 |
| TREATMENT | | 178,034 | | | 939,600 | | 761,566 |
| LINES & DISTRIBUTION | -1,924 | | | 0 | | | 1,924 |
| LINES & DISTRIBUTION | | 60,842 | | | 312,400 | | 251,558 |
| | | | 70,613 | | | -16,900 | |
| SANITARY SEWERS | -42,395 | | | -270,100 | | | -227,705 |
| SEWERS | | 53,726 | | | 199,990 | | 146,264 |
| | | | 11,331 | | | -70,110 | |
| GARBAGE | -12,879 | | | -74,300 | | | -61,421 |
| GARBAGE | | 23,200 | | | 75,700 | | 52,500 |
| | | | 10,321 | | | 1,400 | |
| REGIONAL WASTE SYSTEM | -59,260 | | | -353,900 | | | -294,640 |
| ANNUAL CONTRACT | | 167,277 | | | 353,800 | | 186,523 |
| | | | 108,018 | | | -100 | |
| F.C.S.S. | -47,051 | | | -99,900 | | | -52,849 |
| ADMINISTRATION | | 10,241 | | | 35,921 | | 25,680 |
| PROGRAMS | | 58,754 | | | 140,100 | | 81,346 |
| YOUTH CLUB SUPPORT | | 5,402 | | -15,834 | 20,000 | | 14,598 |
| VAN OPERATIONS | | 3,833 | | | 5,360 | | 1,527 |
| | | | 31,179 | | | 101,481 | |

| APRIL, 2024 | | BUDGET OVERVIEW - OPERATING REVENUE & EXPENSES | | | | | |
|--|----------------------------|--|-----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------------|
| Council may use the Revenue & Expense Report (06.02) to review more detailed entries for each department | | | | | | | |
| 2024 BUDGET Adopted January 9, 2024 | 2024 ACTUAL REVENUES | 2024 ACTUAL EXPENSES | REVENUE LESS EXPENSES | 2024 BUDGET REVENUES | 2024 BUDGET EXPENSES | REVENUE LESS EXPENSES | DIFFERENCE BUDGET TO ACTUAL |
| CEMETERY | -3,218 | | | -18,000 | | | -14,782 |
| CEMETERY | | 1,542 | -1,676 | | 29,620 | 11,620 | 28,078 |
| MUNCIPAL PLANNING COMM | 0 | | | 0 | | | 0 |
| MPC | | 0 | 0 | | 500 | 500 | 500 |
| COMMERCIAL OFFICE BUILDING | 0 | | | 0 | | | 0 |
| OFFICE BUILDING | | 1,260 | 1,260 | | 0 | 0 | -1,260 |
| TOURISM | 0 | | | 0 | | | 0 |
| TOURISM | | 9,032 | 9,032 | | 30,800 | 30,800 | 21,768 |
| BUSINESS | -514 | | | 0 | | | 514 |
| & COMMUNICATION | | 5,352 | 4,838 | | 176,150 | 176,150 | 170,798 |
| VISITOR INFORMATION | 0 | | | 0 | | | 0 |
| BOOTH | | 3,522 | | | 19,790 | | 16,268 |
| CAPITAL - FREEZER UNIT | | 0 | 3,522 | | 5,000 | 19,790 | |
| SUBDIVISION | -37,143 | | | 0 | | | 37,143 |
| SUBDIVISION | | 0 | -37,143 | | 0 | 0 | 0 |
| RECREATION | -55,139 | | | -251,798 | | | -196,659 |
| CS BOARD | | 0 | | | 3,500 | | 3,500 |
| RECREATION | | 33,343 | -21,795 | | 173,140 | -75,158 | 139,797 |
| SWIMMING POOLS | -257 | | | -97,200 | | | -96,943 |
| POOLS | | 20,973 | | | 255,700 | | 234,727 |
| CAPITAL - JO POOL HEATER | | 0 | 20,716 | | 15,000 | 173,500 | 15,000 |
| ARENA | -47,195 | | | -92,500 | | | -45,305 |
| ARENA | | 116,469 | | | 321,790 | | 205,321 |
| ICE PLANT | | 8,203 | | | 32,400 | | 24,197 |
| CAPITAL - REPLACE BENCHES | | 0 | | | 25,000 | | |
| CAPITAL - INTERIOR PAINT | | 0 | 77,477 | | 25,000 | 311,690 | 25,000 |

| APRIL, 2024 | | BUDGET OVERVIEW - OPERATING REVENUE & EXPENSES | | | | | |
|--|----------------------------|--|-----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------------|
| Council may use the Revenue & Expense Report (06.02) to review more detailed entries for each department | | | | | | | |
| 2024 BUDGET Adopted January 9, 2024 | 2024 ACTUAL REVENUES | 2024 ACTUAL EXPENSES | REVENUE LESS EXPENSES | 2024 BUDGET REVENUES | 2024 BUDGET EXPENSES | REVENUE LESS EXPENSES | DIFFERENCE BUDGET TO ACTUAL |
| PARKS SHOP | 0 | | | 0 | | | 0 |
| PARKS SHOP | | 9,026 | | | 20,080 | | 11,054 |
| | | | 9,026 | | | 20,080 | |
| CURLING RINK | 0 | | | -68,000 | | | -68,000 |
| CURLING RINK | | 27,512 | | | 76,750 | | 49,238 |
| ICE PLANT | | 8,203 | | | 32,400 | | 24,197 |
| CAPITAL - WALL REPAIR | | | | | 10,000 | | |
| CAPITAL - INTERIOR PAINT | | 0 | | | 20,000 | | 20,000 |
| | | | 35,716 | | | 71,150 | |
| BALL DIAMONDS | 0 | | | -4,300 | | | -4,300 |
| BALL DIAMONDS | | 1,846 | | | 32,060 | | 30,214 |
| | | | 1,846 | | | 27,760 | |
| GOLF COURSE | 0 | | | 0 | | | 0 |
| GOLF COURSE | | 3,508 | | | 3,050 | | -458 |
| | | | 3,508 | | | 3,050 | |
| FOX LAKE PARK | -3,524 | | | -94,606 | | | -91,082 |
| FLP | | 1,882 | | | 78,620 | | 76,738 |
| | | | -1,642 | | | -15,986 | |
| PARKS | 0 | | | -100,000 | | | -100,000 |
| PARKS | | 41,849 | | | 306,590 | | 264,741 |
| CAPITAL - SKATEPARK | | 49,978 | | | 100,000 | | 50,022 |
| CAPITAL - DUMP TRUCK/TANK | | 8,563 | | | 29,000 | | 20,437 |
| | | | 100,391 | | | 335,590 | |
| SUMMER YOUTH PROGRAM | 0 | | | -17,435 | | | -17,435 |
| | | 1,165 | | | 39,060 | | 37,895 |
| | | | 1,165 | | | 21,625 | |
| SPRAY PARK | 0 | | | 0 | | | 0 |
| SPRAY PARK | | 1,938 | | | 10,970 | | 9,032 |
| | | | 1,938 | | | 10,970 | |
| KING-HUNTER PIONEER PARK | 0 | | | 0 | | | 0 |
| KING-HUNTER PIONEER PARK | | 1,001 | | | 32,800 | | 31,799 |
| | | | 1,001 | | | 32,800 | |
| SOCCER FIELDS | 0 | | | -2,500 | | | -2,500 |
| SOCCER FIELDS | | 298 | | | 12,470 | | 12,172 |
| | | | 298 | | | 9,970 | |

| APRIL, 2024 | | BUDGET OVERVIEW - OPERATING REVENUE & EXPENSES | | | | | |
|--|----------------------------|--|-----------------------------|----------------------------|----------------------------|-----------------------------|-----------------------------------|
| Council may use the Revenue & Expense Report (06.02) to review more detailed entries for each department | | | | | | | |
| 2024 BUDGET Adopted January 9, 2024 | 2024 ACTUAL REVENUES | 2024 ACTUAL EXPENSES | REVENUE LESS EXPENSES | 2024 BUDGET REVENUES | 2024 BUDGET EXPENSES | REVENUE LESS EXPENSES | DIFFERENCE BUDGET TO ACTUAL |
| MUSEUM | 0 | | | 0 | | | 0 |
| MUSEUM | | 10,809 | | | 16,800 | | 5,991 |
| | | | 10,809 | | | 16,800 | |
| LIBRARY | 0 | | | -10,000 | | | -10,000 |
| LIBRARY | | 59,346 | | | 117,010 | | 57,664 |
| CAPITAL - WATER DIV | | 0 | | | 10,000 | | 10,000 |
| | | | 59,346 | | | 117,010 | |
| CENTENNIAL PLACE | -19,654 | | | -90,476 | | | -70,822 |
| CENTENNIAL PLACE | | 70,773 | | | 214,640 | | 143,867 |
| CAPITAL - SECURITY SYSTEM | | 0 | | | 12,000 | | 12,000 |
| | | | 51,118 | | | 136,164 | |
| COMMUNITY CENTRE | -7,225 | | | -33,530 | | | -26,305 |
| CENTRE | | 41,926 | | | 86,078 | | 44,152 |
| CAPITAL - TABLES/CHAIRS | | 9,779 | | | 24,000 | | |
| | | | 34,701 | | | 52,548 | |
| LIONS HALL | -1,350 | | | -2,925 | | | -1,575 |
| LIONS HALL | | 2,254 | | | 7,770 | | 5,516 |
| | | | 904 | | | 4,845 | |
| RESERVES | 0 | | | 0 | | | 0 |
| | | 0 | | | 0 | | 0 |
| | | | 0 | | | 0 | |
| TOTAL REVENUE | -818,183 | | | -15,731,247 | | | -14,913,064 |
| TOTAL EXPENDITURES | | 2,347,495 | | | 15,731,247 | | 13,383,752 |
| TOTAL SURPLUS (DEFICIT) | | | 1,529,311 | | | 0 | |

Date: May 14, 2024

Agenda Item No: 07.00

Committee Reports

Recommended Motion

That Council accepts the following Committee Report for information:

1. Community Services Board Meeting Minutes of March 25, 2024

Background

Committee Reports are usually in the form of minutes from the Committee meetings and provide Council with highlights and activities of the committee.

The Minutes may not have been approved by the Committee; however, they are presented for Council's review.

Council members are encouraged to ask questions or seek clarification on any information presented.

Communications

Highlights of the report may be communicated in the newsletter as well as on the Town website and through the Town Social Media Program.

Financial Implications

| | | | |
|-------------------------|-----|-------------------------|-----|
| Operating: _____ | N/A | Capital Cost: _____ | N/A |
| Budget Available: _____ | | Budget Available: _____ | |
| Unbudgeted Costs: _____ | | Unbudgeted Costs: _____ | |
| Source of Funds: _____ | | Source of Funds: _____ | |



Policy and/or Legislative Implications

N/A

Attachments

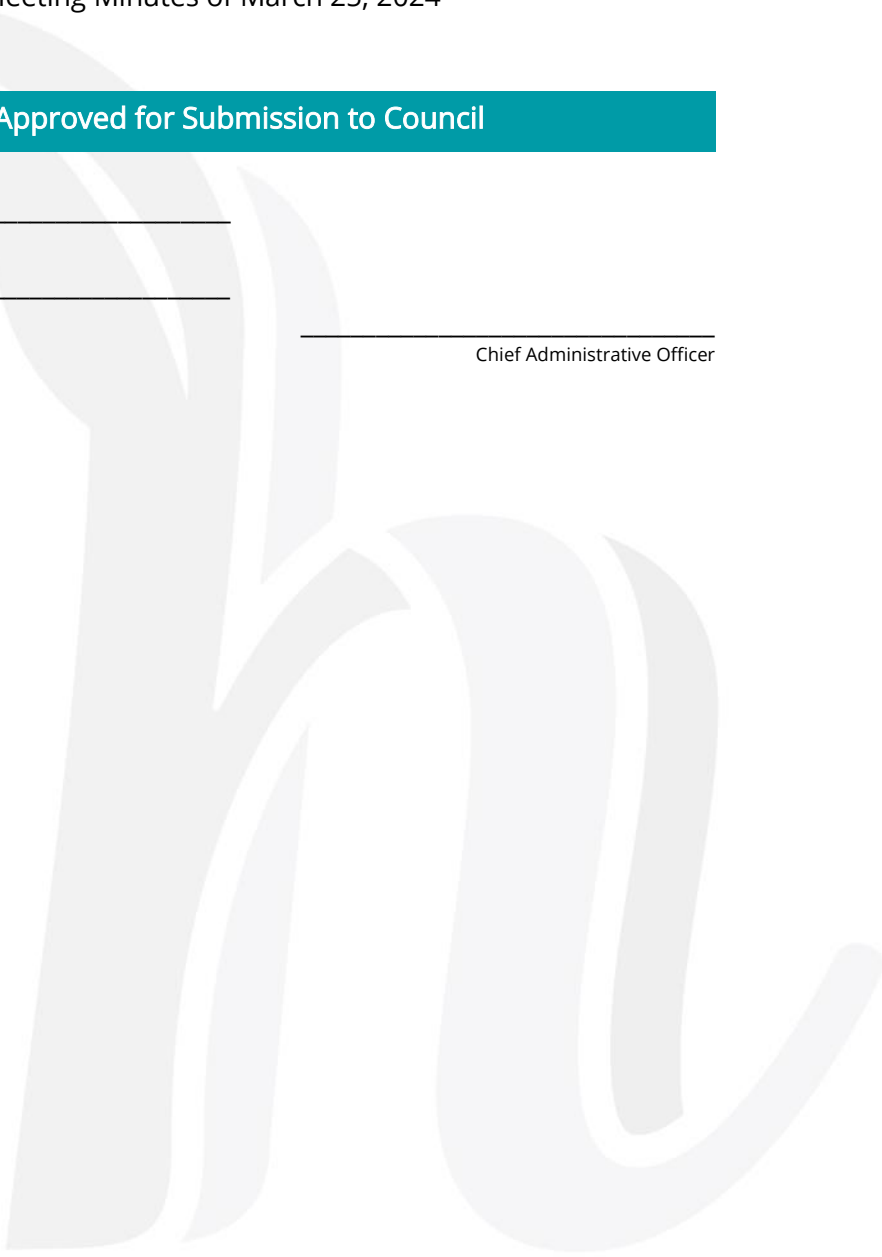
1. Community Services Board Meeting Minutes of March 25, 2024

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer



**TOWN OF HANNA
COMMUNITY SERVICES BOARD MEETING
March 25, 2024**

Minutes of a meeting of the Community Services Board of the Town of Hanna held Monday, March 25, 2024, in the Town Council Chambers at 7:00 p.m.

Members Present:

Acting Chairperson Darlene Herzog
Councillor Vern Thuroo
Erica Rorabeck
Deanna Derbyshire

Regrets:

Chairperson Nadine Wood
Elaine Johnston
Kalli Cooper

Administration Present:

CAO Kim Neill
Community Services Coordinator Michele Toews
Municipal Secretary Raelene Liddicoat

CALL TO ORDER

Acting Chairperson Darlene Herzog called the meeting to order at 7:00 p.m.

REVIEW AND ADOPTION OF AGENDA

MOTION: V.Thuroo – E.Rorabeck

That the agenda be adopted as presented.

CARRIED

ADOPTION OF MINUTES

MOTION: D. Derbyshire - V.Thuroo

That the Minutes of January 29, 2024, be adopted as presented.

CARRIED

BUSINESS ARISING:

None.

CORRESPONDENCE

None.

FINANCIAL REPORTS

MOTION: E.Rorabeck- D.Derbyshire

That the financial reports be adopted as presented

CARRIED

CAO Report – Kim Neill

Arena

- Ice season went well. Last Minor Hockey Game held March 24th. U-18 Team going to Provincials Easter Weekend so ice left in so they could practice Monday and Wednesday (March 25 & 27th). Plant will be turned off late afternoon on the 27th and ice hauled out the next day.
- Lacrosse will begin on April 16th and the Arena will be used for some minor ball practices in case of inclement weather or the diamonds not ready.

Centennial Place

- Everything is running smoothly at Centennial Place. Things will quiet soon as dance is winding up at the end of April, Kiddies Korner will end late May, and pickleball will move outside when the weather allows.

Cemetery

- A new columbarium has been ordered and is anticipated to arrive in the spring of 2024.

Curling Rink

- Curling season went well with the Seniors Curling League wrapping up the season on March 25th. At 3PM that day the plant will be turned off to the curling rink.
- The Club hosted an Alberta Ladies Qualifier event for the 2025 Alberta Ladies Provincials in early March and the Pollockville Curling Club hosted their annual Farmers Bonspiel here as they did not put ice in as their ice plant needs replacing.

Community Centre

- Kitchen renovation completed to date includes:
 - Removal of old flooring and the installation of new flooring
 - Removal of bottom cupboards, counter tops, and island to be replaced with stainless steel mobile tables.
- Waiting for delivery of equipment originally scheduled for March 18th now April 1st with install to happen at the same time.
- Sent out a Request for Proposals for Janitorial and Caretaking Services. Five Proposals received have selected the proposal from Brent & Jill Olesen who will begin as of April 1, 2024, on a two-year agreement.

Parks

- All Alberta Municipalities have been notified by the province that they should be preparing water conservation plans with the likelihood of another drought year. Parks has drafted an

internal plan for watering operations such as plants, trees, irrigation etc. which will be shared with Council for their input at the March 27th Council Information Meeting.

- Will be establishing a plan for non town use which may restrict all watering activities i.e. lawns, gardens, etc. to certain days and times.

Downtown Redevelopment Project

- Town of Hanna received approval of their Project through the Canada Coal Transition - Infrastructure Fund (\$4.1 million) with the Town contributing \$1.7 million for a total estimated project cost of \$5.8 million. Waiting for a public announcement from the Federal Government.
- Project area is the 100 & 200 Blocks of 2nd Avenue West and ½ of the 100 Block of 2nd Avenue East and includes replacement of the core infrastructure (water/sanitary and storm lines) new sidewalks, intersection bump outs, benches, bike racks and pedestrian friendly lighting.
- Project went to tender which closed on March 21st. Council will award the project at their March 27th Special Council Meeting.
- Project construction taking place between May – October 2024.

Solar

- Received a petition to remove Solar Power Plant as a Discretionary Use in the Urban Reserve District. Based on legal advice the petition is not considered valid as the MGA does not allow a petition to amend a Land Use Bylaw.
- Council remains opposed to the project and have retained legal Counsel to assist with possible Intervener Status. Developer has yet to submit their application to the AUC but plan on doing this soon.
- Council has sent the developer a letter informing them that as the project sits, they are not supportive of the project moving forward.

Seasonal Staffing

All departments are in the process of finalizing their seasonal staffing.

Community Services Coordinator Report: - Michele Toews

- Sydney McMillin will be returning as EPIC Manager, lots of returning staff for the summer program.
- Changes with some current Community programming- Family Resource Network will be taking over some family programs offered at Centennial Place and the Library such as Parent & Tot. Shauna MacAfee will be staying with Healthy Families doing other programs.
- Sept 13 will be Youth Club movie night- they are looking for funding and have sent out requests to service groups. May 1 they will be having a BBQ Fundraiser at Freson's
- Volunteer Appreciation night will be April 18 at Lynks - nominations are currently open.
- Registration Fair had 12 groups registered, a few new groups. Hanna Gun club has a youth program and attended. Positive feedback from Community.

- Skate Park revitalization-upgrading 20-year-old equipment that is near end of life. Students have chosen the design of the park; Public Works will work with paving crew when they are in Town June 10 to see if they can put a new layer of asphalt down before new equipment comes.
- Transportation grant to move forward, looking at long term solutions for the Town. Tristan from Drive Happiness coming out next Wednesday to see the program work at the Food Bank and to visit young seniors to try and get more volunteers.

Council Report – Vern Thuroo

- 2 presentations at the March 12, 2024, Council Meeting- Stan Hutton wanting to develop Northwest corner of Fox Lake with the construction of cabins and requested the Town of Hanna to provide a letter of support to Special Areas Board for the project. Peggy Rehill on behalf of the AG Society Farmers Market requested that Council keep the same rate as previous, that request was approved by Council.
- The Mother's Day Farmers Market will be May 4 as May 11 was already booked for Ball Hockey Tournament.
- No federal grant approval for the Community Centre's big renovation plan, the application to renovate the facility does not score high enough on the environmental/green side enough to qualify for it. This is not apart of the current kitchen renos which was funded by a grant received from Harvest Sky Economic Development Corporation.

Youth Club Report -Kalli Cooper

(Michele gave a quick overview as Kalli was away).

- AGM first Wednesday of the month- new members are looking at joining.
- End of year dance will be in June.
- Will be going on a summer hiatus.
- Teen Fair in the Fall- looking at coordinating with school leadership. School activities in morning, fun activities in afternoon.

Rate Review

Please see attachment for proposed 2024 changes.

ROUND TABLE DISCUSSION

- ELKS Mother's Day full course breakfast- May 12 at the Senior's Circle
- May 11 will be doing a fundraising walkathon to raise funds for kid's programs.
- May 4 Highway clean up fundraiser- 25 km stretch to be completed. Groups looking for funding such as Lacrosse are encouraged to sign up and help.
- ELKS to have a garage sale on April 20 the week before the Rummage Sale in the parking lot of the Community Centre.
- FLP Caretakers requesting a washer and dryer to make park more appealing to workers.
- Disc Golf to start up in FLP this spring.
- Harvest Sky Animal Rescue will be having a raffle coming up.

NEXT MEETINGS DATE:

Monday May 13, 2024, Council Chambers at 7:00 p.m.

ADJOURNMENT

Acting Chairperson Darlene Herzog adjourned the meeting at 9:21 p.m.

Acting Chairperson Darlene Herzog

CAO Kim Neill

Date: May 14, 2024

Agenda Item No: 08.00

Senior Administrative Officials Reports

Recommended Motion

That Council accepts the Senior Administrative Officials reports 8.01 - 8.03 as presented for information.

Background

Senior Administration prepare reports on the highlights and activities of their department since the last Council meeting for Council's information. Council members are encouraged to ask questions or seek clarification on any information presented.

If a written report is not submitted, members of Senior Administration attend Council meetings to provide a verbal report.

Communications

Highlights of the reports may be communicated in the newsletter as well as on the Town website and through the Town Social Media Program.

Financial Implications

| | | | |
|-------------------|-----------------|-------------------|-----------------|
| Operating: | _____ N/A _____ | Capital Cost: | _____ N/A _____ |
| Budget Available: | _____ | Budget Available: | _____ |
| Unbudgeted Costs: | _____ | Unbudgeted Costs: | _____ |
| Source of Funds: | _____ | Source of Funds: | _____ |

Policy and/or Legislative Implications

N/A



Attachments

1. Chief Administrative Officer - will provide at the meeting
 - a. Community Services Foreman
 - b. Community Services Coordinator
2. Director of Business & Communication
3. Director of Public Works

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer

MEMORANDUM

Date: May 14, 2024
To: Mayor & Council
From: Kim Neill
Chief Administrative Officer
Re: CAO Report – May 14, 2024 Council Meeting

1. Engineering Project Updates

Administration has been working with MPE on several Engineering Projects which are identified below:

- Downtown Redevelopment Project
 - Brooks Asphalt has been awarded the contract and have submitted the necessary insurance and security bonds and just awaiting signing the contract.
 - Trying to schedule date(s) and times to meet with the business owners (Contractor, MPE and Town) to discuss construction plans, schedule, address access concerns, etc. Hoping these take place the week of May 13th.
 - Construction: Anticipated to begin around June 10th and continue through to the end of October 2024
- Palliser & Pioneer Trail Road Rehabilitation
 - Detailed Design work on this project continues and the Project is currently planned to be completed in the 2025 Capital Budget.
 - Grant Application to Alberta Transportation – Strategic Transportation Infrastructure Program – Local Municipal initiatives has been submitted. This program is typically oversubscribed so chances are slim that the Town will be successful, and there won't be a decision until the spring of 2024 at the earliest.
- Pioneer Trail Bridge Replacement
 - The Bridge Inspection is complete and shows the bridge has deteriorated since the last inspection in 2021, primarily with continued deterioration of the 11 girders.
 - Grant Application to Alberta Transportation – Strategic Transportation Infrastructure Program – Local Bridge Component has been resubmitted for the third time. A decision is not expected until the spring of 2024 at the earliest.
- Water/Sewer Servicing – 304 Railway Avenue
 - PLPSD approached Administration regarding the possibility of tying into municipal water and sewer services for the lot they purchased at 304 Railway Avenue (Templars Shop) which will be used as their bus maintenance shop.

The services do not extend past mid block of the 200 Block East on Railway Avenue and based on the elevations of the existing sewer line on Railway Avenue a gravity feed line will not work.

- Administration has retained MPE to review the situation and provide options and costs for discussion with PLPSD representatives. The preliminary options have been forwarded to PLPSD and are waiting to confirm meeting dates to review.

2. Community Centre Kitchen Renovation

Community Centre Kitchen Renovation is almost complete but complete enough that all the equipment was working in time for the May 3rd Stage Hanna Dinner Theatre Event. Outstanding items include:

- Install the make up air unit for the exhaust hood (exhaust hood fan works)
- Connect the exhaust hood fire suppression system to the fire alarm panel
- Complete some tin work to cover up the space between the ceiling and the top of the exhaust hood.

Following that Administration will meet with the primary caterers to talk about some tweaks to the kitchen (i.e. covered storage, spray faucet for sink, power to the island area, stability of portable tables, etc.).

Meetings Attended:

- AHS Engagement Session – April 11th
- Regional Economic, Community Development, Tourism & Marketing Group – April 16th
- Library Open House – April 16th
- Volunteer Appreciation Event – April 18th
- Lynks Job Fair – April 19th
- Tri-Plex Spring Clean-up – April 23rd
- Council Information Meeting – April 24th
- Regional Emergency Management Meeting – April 25th

Upcoming Events:

- Regional Emergency Management Meeting – Agency – May 16th
- Regional Economic, Community Development, Tourism & Marketing Group – May 21st
- U of A Research project Meeting – May 22nd
- Council Information Meeting – May 29th
- Council/Staff BBQ – May 29th

May 2024 COUNCIL REPORT

KEVIN OLSEN – COMMUNITY SERVICES FACILITIES MANAGER

Arena

Lines all painted for lacrosse which started April 16 and runs Tues and Thurs evenings.

Signs, banners, and sound baffles taken down for painting which starts May 6th for approx. 2 weeks.

Rummage Sale setup, sale and cleanup April 24th-30th.

Minor Ball is using the arena and curling rink for practice.

Farmers Markets will be held at the Curling rink starting in May.

Ball Hockey tourney in Curling Rink May 11th

Parks / Cemetery

Parks cleanup and inspections are happening. Checking trees and facility damage from winter.

No tree planting projects planned this year, but replacement trees will be ordered.

Water turned on to triplex and Fox Lake campground, rest of parks to follow.

Tree removal and stumping has been completed. Will be some trimming as tree's leaf out as contractor backed out on us last year to complete this job

Centennial Place

Swimming Pool / Spray Park

Swimming Pool startup has begun. Basins emptied, cleaned and de-winterized etc.

Pool opening for May long weekend, Spray Park into June as weather dictates.

Edwin and Rhonda attending an Outdoor Pool symposium on May 14th.

Parks Shop

Parks equipment being prepped for season.

Lions Hall

Other

Volunteer Park cleanup was well attended for ball diamonds, soccer fields and RCMP park

I attended the Annual AARFP Conference in Lethbridge, great sessions, and networking.

I was nominated and elected back to the provincial board as Building Maintenance Representative for a 2-year term.

The kitchen project has taken much longer than anticipated. Will be up and running for Stage Hanna's performance with a few more finishing pieces to be completed over the coming weeks.

Would like to run a surplus equipment auction this spring/summer, attached is a list of surplus equipment.

EPIC Adventures

Sydney McMillin is back to manage EPIC Adventures again this summer. The program will run from July 2nd to August 23rd, stay tuned for registration details coming soon!

Volunteer Appreciation Night

Volunteer Appreciation Night was held on April 18th. Guests enjoyed snacks and refreshments as well as presentations from nine local volunteer groups. The evening concluded with the presentation of the 2nd Annual Pincombe Memorial Volunteer Award to Judy Scoville.

FCSS Reporting and Conference

FCSS Annual funding report for the Government of Alberta was submitted in April. Funding from the province to remain the same for 2024. The annual Director's Network Conference was held May 1-3. The conference provided an opportunity to connect with other FCSS programs from across the province and take in professional development sessions on the Future of AI, Provincial Prevention Priorities, changes in Reporting, and Indigenous Protocols.

Emergency Social Services (ESS)

Sat in on the Special Areas Regional Emergency Management Plan meeting as ESS Director to present on ESS needs for consideration in the plan. Will continue to attend the Agency meetings to support development of ESS component of our Emergency Management Plan.

Seniors' Week

Senior's Week this year is June 3rd – June 7th and will see the return of many favourite events in Hanna and area. Save the Date for the Mayor's Garden Party on Tuesday, June 4th with the rest of the schedule coming soon in the mail out flyer as well as online.

COUNCIL REPORT

DATE: **May 14 ,2024**

PRESENTED BY: **Brent Olesen, Director of Public Works**

- Since the April 9, 2024, Council meeting, the public works department has been busy with the following items:
 - **Water & Sewer**
 - We did some water shut offs due to no payment after meter reads. We also turned water on for some snowbirds that returned home for the summer.
 - We did water reads on May 1st.
 - We turned water on at GFL, Paradise Corner campground and the tri-plex.
 - We have started sewer flushing.
 - **Road Maintenance**
 - We have been working on our road patches topping them off with millings.
 - We have been doing pothole repairs.
 - We have started street sweeping. Residents can follow where we've been and where we are going on our map on the Hanna website.
 - We have ordered our line paint for the year as well.
 - **Meetings**
 - I am attending the Monday morning Director's meetings.
 - **Airport**
 - We are also continuing our routine maintenance and sewer hauling.
 - **Cemetery**
 - We had one columbarium and one cremation service this month.

Date: May 14, 2024

Agenda Item No: 09.01

2023 Audited Financial Statements

Recommended Motion

That Council approves the 2023 Financial Statements as presented by Ascend Chartered Professional Accountants and that the 2023 Financial Statements be advertised and made available for public inspection on the Town of Hanna Website and at the Town Office during regular office hours.

Background

Ascend Chartered Professional Accountants have provided an electronic copy of the Town of Hanna Financial Statements for the year ending December 31, 2023. This includes the Financial Statements, Municipal Financial Information Return and Management letter to the Audit Committee.

The Ascend audit team was in the Town Office to complete the final audit on March 6th to 8th, 2024. The Draft Audited Financial Statements for 2023 were received at the Town office on May 10, 2024. Printed versions of the Financial Statements will be provided to Council at the meeting.

It is a requirement from Alberta Municipal Affairs that the Town submit one signed copy of the Financial Information Return along with one copy of the audited Financial Statements and management letter to the Department.

Section 276(3) of the Municipal Government Act states that each municipality must make its financial statements (or a summary of them) and the auditor's report of the financial statements available to the public in the manner Council considers appropriate.

Since 2015, administration has not recommended publishing the consolidated financial statements in a local paper as the expense of publishing the consolidated statements are significant and the information can be obtained on the Town website or at the Town Office.



Communications

1. The availability of the 2023 Financial Statements will be advertised in the weekly flyer, on the Town's website, e-news and social media.

Financial Implications

| | | | |
|-------------------|-----------------|-------------------|-----------------|
| Operating: | _____ N/A _____ | Capital Cost: | _____ N/A _____ |
| Budget Available: | _____ | Budget Available: | _____ |
| Unbudgeted Costs: | _____ | Unbudgeted Costs: | _____ |
| Source of Funds: | _____ | Source of Funds: | _____ |

Policy and/or Legislative Implications

1. Municipal Government Act – Sections 276-283

Attachments

1. Town of Hanna 2023 Draft Financial Statements.

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer

TOWN OF HANNA
Financial Statements
Year Ended December 31, 2023

Draft

TOWN OF HANNA

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Year Ended December 31, 2023

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MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Town of Hanna (the "Town") is responsible for the preparation, accuracy, objectivity, and integrity of the accompanying financial statements and the notes thereto. Management believes that the financial statements present fairly the Town's financial position as at December 31, 2023 and the results of its operations for the year then ended.

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

The financial statements include certain amounts based on estimates and judgments. Such amounts have been determined on a reasonable basis in order to ensure the 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 financial statements.

The Town Council carries out its responsibilities for review of the financial statements primarily through the Finance and Administration departments. Council meets annually with management and external auditors to discuss the results of audit examinations and financial reporting matters.

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

The financial statements have been audited by Ascend LLP, 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 financial statements.

Kim Neill
Chief Administrative Officer

Winona Gutsche
Director of Corporate Services

INDEPENDENT AUDITOR'S REPORT

To the Members of Town of Hanna

Opinion

We have audited the financial statements of Town of Hanna (the Town), which comprise the statement of financial position as at December 31, 2023, and the statements of operations, changes in net financial assets, cash flows for the year then ended, and notes and schedules to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2023, and the results of its operations and 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 Financial Statements* section of our report. We are independent of the Town in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

As disclosed in note 2, the Town of Hanna adopted *Canadian Public Sector Accounting Standards PS 3280 - Asset Retirement Obligations*. This new standard establishes how to account for, and disclose, liabilities for asset retirement obligations which are legal obligations associated with the retirement of tangible capital assets. This standard was adopted using the modified retroactive application method.

We also draw your attention to note 3 of these financial statements, which describes a prior period adjustment related to the impact of adopting the asset retirement obligation standard.

Our opinion is not modified with respect to these matters.

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

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

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

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

(continues)

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town'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 Town'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 Town to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

(*continues*)

Independent Auditor's Report to the Members of Town of Hanna (*continued*)

Report on Other Legal and Regulatory Requirements

Debt Limit Regulation: In accordance with Alberta Regulation 255/2000, we confirm that the Town is in compliance with the Debt Limit Regulation. A detailed account of the Town's debt limit can be found in Note 12.

Supplementary Accounting Principles and Standards Regulation: In accordance with Alberta Regulation 313/2000, we confirm that the Town is in compliance with the Supplementary Accounting Principles and Standards Regulation and note the information required can be found in Note 1.

Ascend LLP
Chartered Professional Accountants
Hanna, Alberta

Draft

TOWN OF HANNA
Statement of Financial Position
As at December 31, 2023

| | 2023 | 2022 <i>(Restated)</i> |
|---|----------------------|---------------------------|
| FINANCIAL ASSETS | | |
| Cash <i>(Note 4)</i> | \$ 5,944,452 | \$ 5,179,330 |
| Receivables | | |
| Taxes and grants in place of taxes receivable <i>(Note 5)</i> | 105,778 | 74,341 |
| Trade and other receivables | 512,313 | 510,040 |
| Receivables from other governments | 1,982,346 | 1,762,634 |
| Land inventory held for resale | 1,154,542 | 1,199,201 |
| Investments <i>(Note 6)</i> | 2,275,842 | 2,181,108 |
| | <u>11,975,273</u> | <u>10,906,654</u> |
| LIABILITIES | | |
| Accounts payable | 345,478 | 169,621 |
| Deposit liabilities | 6,402 | 10,661 |
| Deferred revenue <i>(Note 7)</i> | 2,369,362 | 2,409,488 |
| Employee benefit obligations <i>(Note 8)</i> | 275,635 | 314,122 |
| Long term debt <i>(Note 9)</i> | - | 229,826 |
| Asset retirement obligations <i>(Note 10)</i> | 1,192,009 | 1,135,247 |
| | <u>4,188,886</u> | <u>4,268,965</u> |
| NET FINANCIAL ASSETS | <u>7,786,387</u> | <u>6,637,689</u> |
| NON-FINANCIAL ASSETS | | |
| Tangible capital assets <i>(Schedule 1)</i> | 30,086,016 | 30,083,945 |
| Prepaid expenses | 17,779 | 2,152 |
| Deposits on asset acquisitions | - | 59,708 |
| | <u>30,103,795</u> | <u>30,145,805</u> |
| ACCUMULATED SURPLUS | <u>\$ 37,890,182</u> | <u>\$ 36,783,494</u> |

CONTAMINATED SITES LIABILITY *(Note 11)*

COMMITMENTS *(Note 20)*

CONTINGENCIES *(Note 21)*

The accompanying notes are an integral part of these financial statements

TOWN OF HANNA
Statement of Operations
Year Ended December 31, 2023

| | Budget (Unaudited) | 2023 | 2022 (Restated) |
|---|-----------------------|----------------------|----------------------|
| REVENUE | | | |
| Net municipal taxes (Schedule 2) | \$ 2,772,162 | \$ 2,772,259 | \$ 2,768,225 |
| User fees and sale of goods | 2,527,209 | 2,729,663 | 2,626,698 |
| Government transfers for operating (Schedule 3) | 1,732,118 | 1,327,996 | 885,589 |
| Investment income | 227,000 | 314,550 | 149,892 |
| Penalties and costs on taxes | 15,000 | 18,208 | 16,167 |
| Franchise and concession contracts | 536,000 | 508,895 | 513,491 |
| Fines | 7,100 | 4,133 | 6,296 |
| Insurance proceeds | - | - | 76,941 |
| Other | 508,150 | 156,038 | 49,472 |
| Total Revenue | 8,324,739 | 7,831,742 | 7,092,771 |
| EXPENSES | | | |
| General government | | | |
| Council and other legislative | 151,150 | 133,445 | 122,741 |
| General administrative | 989,523 | 1,018,637 | 994,196 |
| Protective services | | | |
| Police | 96,000 | 96,171 | 72,794 |
| Fire | 291,860 | 515,252 | 437,905 |
| Disaster and emergency measures | 13,400 | 11,353 | 15,459 |
| Bylaw enforcement | 80,200 | 80,616 | 81,469 |
| Transportation services | | | |
| Common and equipment pool | 563,485 | 606,528 | 644,504 |
| Roads, streets, walks, lighting | 431,300 | 652,708 | 635,647 |
| Storm sewers and drainage | - | 15,467 | 15,467 |
| Airport | 33,810 | 72,730 | 87,936 |
| Environmental services | | | |
| Water supply and distribution | 1,140,100 | 1,244,316 | 1,204,299 |
| Wastewater treatment and disposal | 162,320 | 279,435 | 254,705 |
| Waste management | 410,100 | 410,279 | 410,110 |
| Public health and welfare | | | |
| Family and community support | 205,561 | 186,530 | 231,109 |
| Cemeteries and crematoriums | 35,120 | 27,755 | 15,468 |
| Planning and development | | | |
| Economic development | 257,870 | 260,419 | 241,596 |
| Subdivision land and development | - | 45,376 | 204,236 |
| Recreation and culture | | | |
| Parks and recreation | 1,289,472 | 1,653,816 | 1,521,883 |
| Libraries, museums, halls | 410,176 | 433,651 | 383,605 |
| Recreation boards | 3,500 | 3,152 | 3,152 |
| Total Expenses | 6,564,947 | 7,747,636 | 7,578,281 |
| EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER | 1,759,792 | 84,106 | (485,510) |
| Government transfers for capital (Schedule 3) | 352,500 | 802,582 | 470,949 |
| Other capital revenue | - | 220,000 | - |
| Donations | - | - | 15,245 |
| EXCESS OF REVENUE OVER EXPENSES | 2,112,292 | 1,106,688 | 684 |
| ACCUMULATED SURPLUS, BEGINNING OF YEAR | 37,783,494 | 36,783,494 | 36,782,810 |
| ACCUMULATED SURPLUS, END OF YEAR | \$ 39,895,786 | \$ 37,890,182 | \$ 36,783,494 |

The accompanying notes are an integral part of these financial statements

TOWN OF HANNA
Statement of Changes in Net Financial Assets
Year Ended December 31, 2023

| | Budget <i>(Unaudited)</i> | 2023 | 2022 <i>(Restated)</i> |
|---|------------------------------|--------------|---------------------------|
| EXCESS OF REVENUE OVER EXPENSES | \$ 2,112,292 | \$ 1,106,688 | \$ 684 |
| Acquisition of tangible capital assets | (2,193,602) | (1,309,657) | (868,535) |
| Amortization of tangible capital assets | - | 1,159,170 | 1,153,263 |
| Proceeds on disposal of tangible capital assets | - | 119,000 | - |
| Loss on disposal of assets | - | 29,416 | 1,946 |
| | (2,193,602) | (2,071) | 286,674 |
| Change in prepaids | - | (15,627) | (1,905) |
| Change in deposit for asset acquisition | - | 59,708 | - |
| | (2,193,602) | 42,010 | 284,769 |
| INCREASE IN NET FINANCIAL ASSETS | (81,310) | 1,148,698 | 285,453 |
| NET FINANCIAL ASSETS, BEGINNING OF YEAR | 6,637,689 | 6,637,689 | 6,352,236 |
| NET FINANCIAL ASSETS, END OF YEAR | \$ 6,556,379 | \$ 7,786,387 | \$ 6,637,689 |

The accompanying notes are an integral part of these financial statements

TOWN OF HANNA
Statement of Cash Flows
Year Ended December 31, 2023

| | 2023 | 2022 <i>(Restated)</i> |
|--|---------------------|---------------------------|
| NET INFLOW (OUTFLOW) OF CASH RELATED TO THE FOLLOWING ACTIVITIES: | | |
| OPERATING | | |
| Excess of Revenue Over Expenses | \$ 1,106,688 | \$ 684 |
| Items not affecting cash: | | |
| Amortization of tangible capital assets | 1,159,170 | 1,153,263 |
| Loss on disposal of tangible capital assets | 29,416 | 1,946 |
| Accretion of asset retirement obligations | 56,762 | 54,060 |
| | <u>2,352,036</u> | <u>1,209,953</u> |
| Non-cash changes to operations (net change): | | |
| Taxes and grants in place of taxes receivable | (31,437) | 19,827 |
| Trade and other receivables | (2,273) | 300,393 |
| Receivables from other governments | (219,712) | (420,927) |
| Land inventory held for resale | 44,659 | 46,661 |
| Accounts payable | 175,857 | (19,570) |
| Deposit liabilities | (4,259) | (1,722) |
| Deferred revenue | (40,126) | 445,174 |
| Employee benefit obligations | (38,487) | (10,729) |
| Prepaid expenses | (15,627) | (1,905) |
| Deposit for asset acquisition | 59,708 | - |
| | <u>(71,697)</u> | <u>357,202</u> |
| | <u>2,280,339</u> | <u>1,567,155</u> |
| CAPITAL | | |
| Proceeds on disposal of tangible capital assets | 119,000 | - |
| Acquisition of tangible capital assets (<i>Schedule 1</i>) | (1,309,657) | (868,535) |
| | <u>(1,190,657)</u> | <u>(868,535)</u> |
| INVESTING | | |
| Purchase of investments | (94,734) | (386,671) |
| FINANCING | | |
| Repayment of long-term debt | (229,826) | (27,807) |
| CHANGE IN CASH DURING THE YEAR | 765,122 | 284,142 |
| CASH, BEGINNING OF YEAR | 5,179,330 | 4,895,188 |
| CASH, END OF YEAR | \$ 5,944,452 | \$ 5,179,330 |

The accompanying notes are an integral part of these financial statements

TOWN OF HANNA
Schedule of Tangible Capital Assets
Year Ended December 31, 2023

(Schedule 1)

| | Land | Land Improvements | Buildings <i>(Restated)</i> | Engineered Structures <i>(Restated)</i> | Machinery and Equipment | Vehicles | 2023 | 2022 <i>(Restated)</i> |
|---|---------------------|---------------------|--------------------------------|--|-------------------------|---------------------|----------------------|---------------------------|
| COST | | | | | | | | |
| BALANCE, BEGINNING OF YEAR | \$ 1,179,166 | \$ 3,167,675 | \$ 17,997,511 | \$ 22,194,039 | \$ 4,681,564 | \$ 2,232,279 | \$ 51,452,234 | \$ 50,593,940 |
| Acquisition of tangible capital assets | - | 60,914 | - | - | 94,130 | 594,817 | 749,861 | 868,535 |
| Construction-in-progress | - | 298,941 | 231,381 | 29,474 | - | - | 559,796 | - |
| Disposals of tangible capital assets | (16,984) | - | (143,016) | - | - | - | (160,000) | (10,241) |
| BALANCE, END OF YEAR | 1,162,182 | 3,527,530 | 18,085,876 | 22,223,513 | 4,775,694 | 2,827,096 | 52,601,891 | 51,452,234 |
| ACCUMULATED AMORTIZATION | | | | | | | | |
| BALANCE, BEGINNING OF YEAR | - | 1,187,343 | 5,210,924 | 10,533,218 | 3,106,066 | 1,330,738 | 21,368,289 | 20,223,321 |
| Annual amortization | - | 110,398 | 345,981 | 357,808 | 255,641 | 89,342 | 1,159,170 | 1,153,263 |
| Disposals | - | - | (11,584) | - | - | - | (11,584) | (8,295) |
| BALANCE, END OF YEAR | - | 1,297,741 | 5,545,321 | 10,891,026 | 3,361,707 | 1,420,080 | 22,515,875 | 21,368,289 |
| NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS | \$ 1,162,182 | \$ 2,229,789 | \$ 12,540,555 | \$ 11,332,487 | \$ 1,413,987 | \$ 1,407,016 | \$ 30,086,016 | \$ 30,083,945 |
| 2022 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS | | | | | | | | |
| | \$ 1,179,166 | \$ 1,980,332 | \$ 12,786,587 | \$ 11,660,821 | \$ 1,575,498 | \$ 901,541 | \$ 30,083,945 | |

The accompanying notes are an integral part of these financial statements

TOWN OF HANNA
Schedule of Property and Other Taxes
Year Ended December 31, 2023

(Schedule 2)

| | Budget (Unaudited) | 2023 | 2022 |
|--|-----------------------|---------------------|---------------------|
| TAXATION | | | |
| Real property taxes | \$ 3,394,154 | \$ 3,393,056 | \$ 3,397,294 |
| Linear property taxes | 151,220 | 151,220 | 146,683 |
| Government grants in place of property taxes | 63,488 | 64,641 | 66,055 |
| | <u>3,608,862</u> | <u>3,608,917</u> | <u>3,610,032</u> |
| REQUISITIONS | | | |
| Alberta School Foundation Fund | 661,800 | 661,795 | 671,677 |
| Acadia Seniors Foundation | 174,900 | 174,863 | 170,130 |
| | <u>836,700</u> | <u>836,658</u> | <u>841,807</u> |
| NET MUNICIPAL TAXES | <u>\$ 2,772,162</u> | <u>\$ 2,772,259</u> | <u>\$ 2,768,225</u> |

Schedule of Government Transfers
Year Ended December 31, 2023

(Schedule 3)

| | Budget (Unaudited) | 2023 | 2022 |
|-----------------------------------|-----------------------|---------------------|---------------------|
| TRANSFERS FOR OPERATING | | | |
| Provincial government | \$ 877,032 | \$ 411,513 | \$ 256,530 |
| Federal government | 121,435 | 43,830 | 98,740 |
| Local governments | 733,651 | 872,653 | 530,319 |
| | <u>1,732,118</u> | <u>1,327,996</u> | <u>885,589</u> |
| TRANSFERS FOR CAPITAL | | | |
| Provincial government | 352,500 | 437,701 | - |
| Federal government | - | - | 316,872 |
| Local governments | - | 364,881 | 154,077 |
| | <u>352,500</u> | <u>802,582</u> | <u>470,949</u> |
| TOTAL GOVERNMENT TRANSFERS | <u>\$ 2,084,618</u> | <u>\$ 2,130,578</u> | <u>\$ 1,356,538</u> |

The accompanying notes are an integral part of these financial statements

TOWN OF HANNA

Schedule of Expenses by Object

(Schedule 4)

Year Ended December 31, 2023

| | Budget (Unaudited) | 2023 | 2022 (Restated) |
|---|-----------------------|---------------------|---------------------|
| EXPENSES BY OBJECT | | | |
| Salaries, wages and benefits | \$ 2,237,950 | \$ 2,112,489 | \$ 2,106,669 |
| Contracted and general services | 1,872,742 | 1,839,837 | 1,717,747 |
| Purchases from other governments | 96,000 | 96,171 | 72,794 |
| Materials, goods, supplies and utilities | 1,956,920 | 2,053,786 | 2,015,866 |
| Provision for allowances | 2,500 | - | 1,772 |
| Transfers to local boards and agencies | 111,500 | 112,060 | 161,627 |
| Transfers to individuals and organizations | 137,580 | 140,649 | 168,527 |
| Bank charges and short-term interest | 5,400 | 6,137 | 5,367 |
| Interest on capital long-term debt (Note 9) | 10,035 | 10,035 | 13,476 |
| Amortization of tangible capital assets (Schedule 1) | - | 1,159,170 | 1,153,263 |
| Loss on disposal of tangible capital assets | - | 29,416 | 1,946 |
| Other expenses | 134,320 | 131,124 | 105,167 |
| Accretion of asset retirement obligations (Note 10) | - | 56,762 | 54,060 |
| | <u>\$ 6,564,947</u> | <u>\$ 7,747,636</u> | <u>\$ 7,578,281</u> |

The accompanying notes are an integral part of these financial statements

TOWN OF HANNA
Schedule of Changes in Accumulated Operating Surplus
Year Ended December 31, 2023

(Schedule 5)

| | Unrestricted Surplus | Restricted Surplus | Equity in Tangible Capital Assets | 2023 | 2022 <i>(Restated)</i> |
|---|-------------------------|-----------------------|---|----------------------|---------------------------|
| BALANCE, BEGINNING OF YEAR, AS PREVIOUSLY STATED | \$ 5,354,210 | \$ 2,710,412 | \$ 29,803,873 | \$ 37,868,495 | \$ 37,811,415 |
| Prior period adjustment (Note 3) | - | - | (1,085,001) | (1,085,001) | (1,028,605) |
| BALANCE, BEGINNING OF YEAR, RESTATED | <u>5,354,210</u> | <u>2,710,412</u> | <u>28,718,872</u> | <u>36,783,494</u> | <u>36,782,810</u> |
| Excess of revenues over expenses | 1,106,688 | - | - | 1,106,688 | 684 |
| Unrestricted funds designated for future use | (698,595) | 698,595 | - | - | - |
| Restricted funds used for operations | 94,618 | (94,618) | - | - | - |
| Restricted funds used for tangible capital assets | - | (55,153) | 55,153 | - | - |
| Current year funds used for tangible capital assets | (1,254,504) | - | 1,254,504 | - | - |
| Net book value of disposed tangible capital assets | 148,416 | - | (148,416) | - | - |
| Annual amortization expense | 1,159,170 | - | (1,159,170) | - | - |
| Long-term debt repaid | (229,826) | - | 229,826 | - | - |
| Asset retirement obligations accretion expense | 56,762 | - | (56,762) | - | - |
| Change in accumulated surplus | <u>382,729</u> | <u>548,824</u> | <u>175,135</u> | <u>1,106,688</u> | <u>684</u> |
| BALANCE, END OF YEAR | <u>\$ 5,736,939</u> | <u>\$ 3,259,236</u> | <u>\$ 28,894,007</u> | <u>\$ 37,890,182</u> | <u>\$ 36,783,494</u> |

The accompanying notes are an integral part of these financial statements

TOWN OF HANNA
Schedule of Segmented Disclosure
Year Ended December 31, 2023

(Schedule 6)

| | General Government | Protective Services | Transportation Services | Environmental Services | Public Health and Welfare | Planning and Development | Recreation and Culture | Total |
|---|--------------------|---------------------|-------------------------|------------------------|---------------------------|--------------------------|------------------------|--------------|
| Revenue | | | | | | | | |
| Net municipal taxes | \$ 2,772,259 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 2,772,259 |
| User fees and sales of goods | 35,568 | 163,641 | 27,878 | 1,933,204 | 22,373 | 55,920 | 491,079 | 2,729,663 |
| Government transfers for operating | 945,666 | 96,847 | 10,122 | - | 102,175 | - | 173,186 | 1,327,996 |
| Investment Income | 314,550 | - | - | - | - | - | - | 314,550 |
| Penalties and costs on taxes | 18,208 | - | - | - | - | - | - | 18,208 |
| Franchise and concession contracts | 508,895 | - | - | - | - | - | - | 508,895 |
| Fines | - | 4,133 | - | - | - | - | - | 4,133 |
| Other | 120,000 | 943 | - | 16 | 100 | 129 | 34,850 | 156,038 |
| | 4,715,146 | 265,564 | 38,000 | 1,933,220 | 124,648 | 56,049 | 699,115 | 7,831,742 |
| Expenses | | | | | | | | |
| Salaries, wages and benefits | 496,294 | 133,644 | 392,441 | 147,616 | 92,621 | 132,653 | 717,220 | 2,112,489 |
| Contract and general services | 380,464 | 190,480 | 231,029 | 589,629 | 23,074 | 89,228 | 335,933 | 1,839,837 |
| Purchases from other governments | - | 96,171 | - | - | - | - | - | 96,171 |
| Materials, goods, supplies and utilities | 56,598 | 58,317 | 322,458 | 1,000,367 | 96,027 | 64,578 | 455,441 | 2,053,766 |
| Transfers to local boards and agencies | - | 10,000 | - | - | - | - | 102,060 | 112,060 |
| Transfers to individuals and organizations | 122,466 | - | - | - | 639 | - | 17,544 | 140,649 |
| Bank charges and short-term interest | 6,137 | - | - | - | - | - | - | 6,137 |
| Interest on capital long-term debt | - | - | 10,035 | - | - | - | - | 10,035 |
| Loss on disposal of tangible capital assets | 29,416 | - | - | - | - | - | - | 29,416 |
| Other expenses | 7,314 | 21,312 | 2,645 | 30 | - | 6,074 | 93,749 | 131,124 |
| | 1,098,689 | 509,924 | 958,608 | 1,737,642 | 212,361 | 292,533 | 1,721,947 | 6,531,704 |
| EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES, BEFORE AMORTIZATION AND OTHER | 3,616,457 | (244,360) | (920,608) | 195,578 | (87,713) | (236,484) | (1,022,832) | 1,300,038 |
| Government transfers for capital | - | 562,701 | 239,881 | - | - | - | - | 802,582 |
| Other capital revenues | - | 220,000 | - | - | - | - | - | 220,000 |
| Amortization of tangible capital assets | (53,393) | (193,468) | (383,352) | (169,441) | (1,924) | (13,262) | (344,330) | (1,159,170) |
| Accretion of asset retirement obligations | - | - | (5,473) | (26,947) | - | - | (24,342) | (56,762) |
| EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES | \$ 3,563,064 | \$ 344,873 | \$ (1,069,552) | \$ (810) | \$ (89,637) | \$ (249,746) | \$ (1,391,504) | \$ 1,106,688 |

The accompanying notes are an integral part of these financial statements

TOWN OF HANNA

Notes to Financial Statements

Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Reporting Entity

The 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 Estimate

The preparation of financial statements in conformity with Public Sector Accounting Standards 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.

Significant financial statement areas requiring the use of management estimates include:

- Employee benefits obligations;
- Useful life of tangible capital assets;
- Allowance for doubtful accounts;
- Fair value of contributed tangible capital assets; and
- Asset retirement obligations.

(continues)

TOWN OF HANNA
Notes to Financial Statements
Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(d) Valuation of Financial Assets and Liabilities

The Town's financial assets and liabilities are measured as follows:

| <u>Financial statement component</u> | <u>Measurement</u> |
|--|---------------------------------------|
| Cash | Cost and amortized cost |
| Short-term investments | Amortize cost |
| Trade and other receivables | Lower of cost or net realizable value |
| Land inventory held for resale | Lower of cost or net realizable value |
| Investments | Fair value and amortized cost |
| Accounts payable and accrued liabilities | Cost |
| Deposit liabilities | Cost |
| Employee benefit obligations | Cost |
| Asset retirement obligations | Amortized cost |

(e) Cash and Cash Equivalents

Cash and cash equivalents are comprised of cash on deposits with financial institutions and highly liquid investments.

(f) Investments

Investments in interest bearing securities are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

(g) Loans Receivable

Loans receivable are initially recognized at cost, net of any transaction costs, with interest income recognized using the effective interest method. Loans receivable are subsequently measured at amortized cost net of any valuation allowances

(h) Long-term debt

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

(continues)

TOWN OF HANNA
Notes to Financial Statements
Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) 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.

(j) Land Inventories Held 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 levelling charges. Related development costs incurred to provide infrastructure such as water and wastewater services, roads, sidewalks and street lighting are recorded as tangible capital assets under the respective function.

(k) Tax Revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

In the event that the prepaid amounts are applied against the related borrowings, the deferred revenue is amortized to revenue by an amount equal to the debt repayment.

(l) Asset Retirement

Asset retirement obligations are legal obligations associated with the retirement of a tangible capital asset (TCA). Asset retirement activities include all activities relating to an asset retirement obligation. These may include, but are not limited to:

- decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed;
- remediation of contamination of a tangible capital asset created by its normal use;
- post-retirement activities such as monitoring; and
- constructing other tangible capital assets to perform post-retirement activities.

A liability for an asset retirement obligation is recognized when, as at the financial reporting date;

- a) there is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- b) the past transaction or event giving rise to the liability has occurred;
- c) it is expected that future economic benefits will be given up; and
- d) a reasonable estimate of the amount can be made.

The Town recognizes liabilities in the period in which an obligation arises for statutory, contractual, or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development, or normal operation of the tangible capital assets. The obligations are initially measured at management's best estimate of the requirements to settle the retirement obligation. Costs are only discounted where the amount and timing are known with certainty such that discounting would result in a more accurate measurement of the liability.

(continues)

TOWN OF HANNA

Notes to Financial Statements

Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES *(continued)*

When a liability for asset retirement obligation is recognized, asset retirement costs related to recognized tangible capital assets in productive use are capitalized by increasing the carrying amount of the related asset and are amortized over the estimated useful life of the underlying tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets and those not in productive use are expensed.

(m) Contaminated Sites Liability

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

(n) Revenue recognition

Revenue from transactions with performance obligations is recognized as the performance obligations are satisfied by providing the promised goods or services to the payor. User fees are recognized over the period of use, sales of goods are recognized when goods are delivered. Licenses and permits with a single performance obligation at a point in time are recognized as revenue on issuance, those which result in a continued performance obligation over time are recognized over the period of the license or permit as the performance obligation is satisfied.

(o) 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.

(continues)

TOWN OF HANNA
Notes to Financial Statements
Year Ended December 31, 2023

1. SIGNIFICANT ACCOUNTING POLICIES (continued)

(p) 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 change in net financial assets for the year.

i. Tangible Capital Assets

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

| | <u>YEARS</u> |
|-----------------------------|--------------|
| Land improvements | 10 to 45 |
| Buildings | 25 to 50 |
| Engineering structures | |
| Water system | 45 to 75 |
| Wastewater system | 45 to 75 |
| Other engineered structures | 5 to 75 |
| Machinery and equipment | 5 to 40 |
| Vehicles | 10 to 40 |

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.

2. CHANGE IN ACCOUNTING POLICY

Effective January 1, 2023, the Town adopted *Canadian Public Sector Accounting Standards PS 3280 - Asset Retirement Obligations*. Under this new standard, a liability for a legal obligation associated with the retirement of a tangible capital asset is now recognized when the asset is acquired. The cost base of the asset is increased by an amount equal to the liability and amortized along with the acquisition costs. The Town has adopted this standard using modified retroactive application where prior periods have been restated using assumptions and information current at the effective date. These financial statements disclose the impact of this adoption of accounting policy in note 10.

TOWN OF HANNA
Notes to Financial Statements
Year Ended December 31, 2023

3. PRIOR PERIOD ADJUSTMENTS

The Town adopted *Canadian Public Sector Accounting Standards PS 3280 - Asset Retirement Obligations* as described in note 2 of these financial statements. The December 31, 2022, statement of financial position is adjusted in providing comparative figures in the December 31, 2023, financial statements. Previously reported December 31, 2022, operating surplus is impacted by a net decrease of \$56,396 due to the new standard for the increase in ARO Accretion expense of \$54,060 and amortization of ARO Assets of \$2,336. The opening balance of accumulated surplus as at January 1, 2022 is decreased by \$1,081,187 due to adoption of the new standard and an increase in net book value of ARO Assets of \$52,582.

4. CASH

The Town received certain Alberta Government grants, local municipal grants and donations that are restricted in their use and are to be utilized as funding for certain projects. Since certain projects have not been completed for which this restricted funding has been received, \$633,276 (2022 - \$833,144) of the cash on hand is not available for general use by the Town.

The Royal Bank pays prime less 1.9% interest on funds maintained in the Town's general bank account.

5. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE

| | <u>2023</u> | <u>2022</u> |
|---|-------------------|------------------|
| Current taxes and grants in place receivables | \$ 68,362 | \$ 26,397 |
| Arrears taxes | 37,416 | 47,944 |
| | <u>\$ 105,778</u> | <u>\$ 74,341</u> |

6. INVESTMENTS

| | <u>2023</u> | <u>2023</u> | <u>2022</u> | <u>2022</u> |
|---|---------------------|---------------------|---------------------|---------------------|
| | Cost | Market value | Cost | Market value |
| At amortized cost: | | | | |
| Federal, provincial and local government bonds | \$ 1,372,591 | \$ 1,322,971 | \$ 1,347,796 | \$ 1,264,757 |
| Other institutional and private corporation bonds | 783,251 | 759,425 | 733,312 | 682,636 |
| Guaranteed investment certificate | 120,000 | - | 100,000 | - |
| | <u>\$ 2,275,842</u> | <u>\$ 2,082,396</u> | <u>\$ 2,181,108</u> | <u>\$ 1,947,393</u> |

Government and private corporation bonds have effective interest rates of 1.0% to 5.6% (2022 – 1.0% to 5.6%) with maturity dates from June 2024 to December 2048.

Guaranteed investment certificate bears interest at 5.15% and matures June 2024.

TOWN OF HANNA
Notes to Financial Statements
Year Ended December 31, 2023

7. DEFERRED REVENUE

| | <u>2023</u> | <u>2022</u> |
|--|---------------------|---------------------|
| Alberta Municipal Sustainability Initiative | \$ 1,352,927 | \$ 1,313,012 |
| Canada Community-Building Fund | 759,557 | 599,359 |
| Special Areas Board | 134,023 | 380,023 |
| Alberta Community Resilience Program | 37,896 | 37,896 |
| Centennial Place donations | 21,435 | 21,435 |
| Alberta Economic Development and Trade Grant Program | 20,915 | 20,915 |
| Donations and unearned revenue | 15,150 | 15,150 |
| Alberta Health Services Grants | 14,866 | 20,852 |
| Fire Service Training Grant | 12,593 | - |
| Hector King-Hunter Pioneer Park Donations | - | 846 |
| | <u>\$ 2,369,362</u> | <u>\$ 2,409,488</u> |

Alberta Municipal Sustainability Initiative

Provincial government funding is receivable in the current and prior years to undertake certain eligible infrastructure expenditures within the Town that have not yet been expended.

Canada Community-Building Fund

Federal and provincial government funding is receivable in the current and prior years to undertake certain eligible infrastructure expenditures within the Town that have not yet been expended.

Special Areas Board

The Special Areas Board provided funding in the current and prior years for certain fire department capital projects which have not yet been expended.

Alberta Community Resilience Program

Provincial government funding was received to support the development of infrastructure to protect from flood and drought events that has not yet been expended.

Centennial Place Donations

Donations were received in the current year and prior years to undertake certain upgrades at Centennial Place which have not yet been expended.

Alberta Economic Development and Trade Grant Program

Provincial government funding was received to undertake expenditures within the Town under Community Action to create diversification which have not yet been expended.

Alberta Health Services Grants

Funding was received in the current and prior years to undertake certain programs to promote healthy living within the Town which have not yet been expended.

Fire Service Training Grant

Provincial government funding is received in the current year for fire services training that has not yet been expended.

TOWN OF HANNA
Notes to Financial Statements
Year Ended December 31, 2023

8. EMPLOYEE BENEFIT OBLIGATIONS

| | <u>2023</u> | <u>2022</u> |
|---------------------------|-------------------|-------------------|
| Vacation pay payable | \$ 140,047 | \$ 164,994 |
| Vested sick leave payable | 133,227 | 137,754 |
| Banked hours payable | 2,361 | 11,374 |
| | <u>\$ 275,635</u> | <u>\$ 314,122</u> |

Vacation and banked overtime

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

Vested sick leave payable

The vested sick leave liability is comprised of paid sick days that employees have not used and are being deferred to future years.

9. LONG TERM DEBT

| | <u>2023</u> | <u>2022</u> |
|--------------------------|-------------|-------------|
| Capital lease obligation | \$ - | \$ 229,826 |

The current portion of the long-term debt amounts to \$0 (2022 - \$229,826)

10. ASSET RETIREMENT OBLIGATIONS

Asbestos abatement

The Town owns buildings which contain asbestos and, therefore, the town is legally required to perform abatement activities upon renovation or demolition of this buildings. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed

Lagoon reclamation

The Town operates lagoon sites and is legally required to perform reclamation of the land surface upon retirement of these sites. Reclamation activities include disposal of waste, removal of overflow culvert and other structures, lagoon deconstruction, surface restoration, and landscaping. A liability for the total obligation has been accrued. The Town estimates that no obligation is incurred incrementally due to volume of wastewater accepted; therefore, no further obligation is being accrued based on volume of wastewater.

The liability is based on management's best estimate. Discounted future cash flows expected include closure costs of \$89,388 in year 2045 and \$910,612 in year 2068. The estimated total liability of \$1,192,009 (2022 - \$1,081,187) is based on the discounted future cash flows for reclamation activities using a discount rate of 5%. The Town has not designated assets for settling the reclamation activities.

| | <u>2023</u> | <u>2022</u> |
|----------------------------|---------------------|---------------------|
| Balance, beginning of year | \$ 1,135,247 | \$ 1,081,187 |
| Accretion expense | 56,762 | 54,060 |
| Estimated total liability | <u>\$ 1,192,009</u> | <u>\$ 1,135,247</u> |

TOWN OF HANNA
Notes to Financial Statements
Year Ended December 31, 2023

11. CONTAMINATED SITES LIABILITY

During the year, the Town has identified a financial liability as a result of contaminated sites.

The Town conducted exploratory work for future road and infrastructure improvements expected to be completed in 2023. Soil samples taken from this work were analyzed and a portion were found to be contaminated.

The extent and severity of the contamination cannot be evaluated or estimated until the associated roads are removed, as a result, the financial liability relating to these sites cannot be reasonably estimated and no accrual has been made in these financial statements.

12. DEBT LIMITS

Section 276(2) of the *Municipal Government Act* requires that debt and debt limits as defined by Alberta Regulation 255/2000 for the Town of Hanna be disclosed as follows

| | <u>2023</u> | <u>2022</u> |
|-------------------------------------|-------------------|-------------------|
| Total debt limit | \$ 11,747,613 | \$ 10,639,157 |
| Total debt | - | 229,826 |
| Amount of debt limit unused | <u>11,747,613</u> | <u>10,409,331</u> |
| Service on debt limit | 1,957,936 | 1,773,193 |
| Service on debt | - | 41,282 |
| Amount of debt servicing limit used | <u>1,957,936</u> | <u>1,731,911</u> |

The debt limit is calculated at 1.5 times revenue of the municipality (as defined in Alberta Regulation 255/2000) and the debt service limit is calculated at 0.25 times such revenue. Incurring debt beyond these limitations requires approval by the Minister of Municipal Affairs. These thresholds are guidelines used by Alberta Municipal Affairs to identify municipalities that could be at financial risk if further debt is acquired. The calculation taken alone does not represent the financial stability of the municipality. Rather, the financial statements must be interpreted as a whole.

Total debt includes long-term debt less debt charges recoverable. Debt servicing includes principal and interest payments due on long-term debt in the 12 months subsequent to year-end less amounts that are recoverable.

13. EQUITY IN TANGIBLE CAPITAL ASSET

| | <u>2023</u> | <u>2022</u> <i>(Restated)</i> |
|--|----------------------|----------------------------------|
| Tangible capital assets (<i>Schedule 1</i>) | \$ 52,601,891 | \$ 51,452,234 |
| Accumulated amortization (<i>Schedule 1</i>) | (22,515,875) | (21,368,289) |
| Long-term debt (<i>Note 9</i>) | - | (229,826) |
| Asset retirement obligations | <u>(1,192,009)</u> | <u>(1,135,247)</u> |
| | <u>\$ 28,894,007</u> | <u>\$ 28,718,872</u> |

TOWN OF HANNA
Notes to Financial Statements
Year Ended December 31, 2023

14. ACCUMULATED SURPLUS

| | <u>2023</u> | <u>2022</u> <i>(Restated)</i> |
|--|----------------------|----------------------------------|
| Unrestricted Surplus | \$ 5,736,939 | \$ 5,354,210 |
| Internally restricted surplus: | | |
| Operating: | | |
| Administrative | 60,459 | 81,500 |
| Police | 1,306 | 1,306 |
| Family and community support services | 11,500 | 21,500 |
| Commercial building reserve | 31,165 | 31,165 |
| Roads and streets | 119,054 | 119,054 |
| Recreation | 32,400 | 32,400 |
| General contingency | 899,165 | 899,165 |
| Capital: | | |
| Administrative | 7,776 | 9,857 |
| Water | 542,500 | 520,000 |
| Wastewater | 389,000 | 376,500 |
| Recreation | 469,593 | 392,243 |
| Fitness centre | 5,781 | 8,781 |
| Culture | 96,796 | 96,796 |
| General contingency | 47,873 | 47,873 |
| Fire | 55,023 | 55,023 |
| Garbage | 35,638 | 17,249 |
| Streets and roads | 442,826 | - |
| Cemetery | 11,381 | - |
| Equity in Tangible Capital Assets <i>(Note 13)</i> | <u>28,894,007</u> | <u>28,718,872</u> |
| | <u>\$ 37,890,182</u> | <u>\$ 36,783,494</u> |

15. TRUST FUNDS

| | <u>2023</u> | <u>2022</u> |
|----------------------------------|-------------------|-------------------|
| Hiltbrand trust | \$ 20,000 | \$ 20,000 |
| Tax sale trust | 66,804 | 57,441 |
| Geuder Educational bursary trust | <u>61,621</u> | <u>64,508</u> |
| | <u>\$ 148,425</u> | <u>\$ 141,949</u> |

TOWN OF HANNA
Notes to Financial Statements
Year Ended December 31, 2023

16. SEGMENTED DISCLOSURE

The Town of Hanna 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 the following in the preparation of the financial statements as disclosed in Note 1.

Refer to Schedule of Segmented Disclosure (*Schedule 6*)

General government includes council and other legislative and general administration. Protective services includes police, fire, disaster and emergency services, and bylaw enforcement. Transportation includes common and equipment pool, roads, streets, walks and lighting, storm sewers and drainage, and airport. Environmental services includes water supply and distribution, wastewater treatment and disposal, and waste management. Public health and welfare includes family and community support and cemeteries and crematoriums. Planning and development includes economic development and subdivision land and development. Recreation and culture includes parks and recreation, libraries, museums and halls, and recreation boards.

17. BUDGET DATA

The unaudited budget data presented in these financial statements is based upon the 2023 operating and capital budgets approved by the Council. Amortization was not contemplated on development of the budget and, as such, has not been included. The chart below reconciles the approved budget to the budget figures reported in these financial statements.

| | <u>Budget Amount</u> |
|--|--------------------------|
| Revenue | |
| Budgeted revenues | \$ 9,701,523 |
| Less: | |
| Transfer to other funds | <u>(1,024,284)</u> |
| Total revenues | <u>8,677,239</u> |
| Expenses | |
| Budgeted expenses | 9,447,763 |
| Less: | |
| Transfer to other funds | (689,214) |
| Capital expenses | <u>(2,193,602)</u> |
| Total expenses | <u>6,564,947</u> |
| Excess of revenue over expenses | <u>\$ 2,112,292</u> |

TOWN OF HANNA
Notes to Financial Statements
Year Ended December 31, 2023

18. SALARY AND BENEFITS

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

| | Salary | Benefits and allowances | 2023 | 2022 |
|------------------------------|------------|-------------------------|------------|------------|
| Councillors | | | | |
| Mayor Povaschuk | \$ 20,700 | \$ 1,066 | \$ 21,766 | \$ 21,278 |
| Councillor Beaudoin | 11,110 | 527 | 11,637 | 11,421 |
| Councillor Campion | - | - | - | 5,164 |
| Councillor Crowle | 11,635 | 515 | 12,150 | 11,489 |
| Councillor Murphy | 11,210 | 515 | 11,725 | 12,123 |
| Councillor Olsen | 10,885 | 527 | 11,412 | 11,024 |
| Councillor Thuroo | 11,335 | 515 | 11,850 | 3,586 |
| Councillor A. Warwick | 14,060 | 527 | 14,587 | 12,900 |
| Chief Administrative Officer | \$ 150,004 | \$ 16,229 | \$ 166,233 | \$ 166,126 |
| Town Assessor | \$ 46,827 | \$ - | \$ 46,827 | \$ 46,249 |

1. Salary includes regular base pay, bonuses, overtime, lump sum payments, gross honoraria and any other direct cash remuneration.
2. Employer's share of all employee benefits and contributions or payments made on behalf of employees including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long and short-term disability plans, professional memberships and tuition.
3. The Town has entered into an agreement for assessment services with an independent contractor. Total cost was \$46,827 (2022 - \$46,249).

19. LOCAL AUTHORITIES PENSION PLAN

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

| | 2023 | 2022 |
|--|-------------------|-------------------|
| Current service contributions by the Town | \$ 86,937 | \$ 81,364 |
| Current service contributions by the employees | 77,089 | 72,200 |
| | \$ 164,026 | \$ 153,564 |

The Town is required to make current service contributions to the LAPP of 8.45% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 12.23% on pensionable earnings above this amount.

At December 31, 2022, the LAPP disclosed an actuarial surplus of \$12.67 billion. This amount is not specifically allocated to the participating government organizations. The 2023 actuarial balance was not available at the date these financial statements were released.

TOWN OF HANNA
Notes to Financial Statements
Year Ended December 31, 2023

20. COMMITMENTS

On January 24, 2007 the Town became a shareholder of Palliser Regional Municipal Services Company Limited (the "Company"), a Part IX company under The Companies Act of Alberta. The Company provides municipal planning services to its members. This investment commits the Town to funding the annual operational and special needs of the company. Annually, the Town is requisitioned as a shareholder determined by the Board, in the ordinary course of business, and based on the population and the tax assessment as determined by the Town who is a shareholder. The requisition for the year was \$39,000 (2022 - \$33,614). The Town has the right to cease being a shareholder by giving 600 days notice.

The Town is committed under an agreement with the Marigold Library System to funding certain library initiatives annually based on a per capita formula. The Town provided funding during the year of \$16,878 (2022 - \$16,062). It is the understanding of the Town, that it can withdraw from the agreement at anytime by giving a one-year notice period.

The Town has entered into a lease agreement with Neopost Canada Limited to rent certain equipment in use by the Town. The aggregate future minimum lease payments are \$5,069 (2022 - \$11,828). The minimum lease payments for each of the next three succeeding years are as follows:

| | 2023 | 2022 |
|---|-----------------|------------------|
| Gross payments required in the first year subsequent | \$ 5,069 | \$ 6,759 |
| Gross payments required in the second year subsequent | - | 5,069 |
| | \$ 5,069 | \$ 11,828 |

21. CONTINGENCIES

The Town is a member of the Alberta Local Authorities Reciprocal 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.

22. FINANCIAL INSTRUMENTS

The Town's financial instruments consist of cash, receivables, investments, accounts payable, deposit liabilities, and employee benefit obligations. 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. The Town is exposed to market price risk from investments in bonds instruments whose value fluctuates with changes in quoted market prices.

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

23. BUDGET AMOUNTS

The 2023 budget for the Town was approved by Council on March 14, 2023 and has been reported in the financial statement for information purposes only. Amortization was not considered in the budget and has not been included. These budget amounts have not been audited, reviewed, or otherwise verified

TOWN OF HANNA
Notes to Financial Statements
Year Ended December 31, 2023

24. SUBSEQUENT EVENTS

For the purpose of the accompanying financial statements, subsequent events have been evaluated by management.

There were no subsequent events that would have a material impact on these financial statements.

25. CORRESPONDING FIGURES

Certain corresponding figures have been reclassified to conform to the financial statement presentation adopted for the current year.

26. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements

Draft

Date: May 14, 2024

Agenda Item No: 9.02

2024 Spring Budget Adjustments

Recommended Motion

That

- Whereas Council approved the 2024 Operating and Capital Budget for the Town of Hanna at the December 12, 2023, Council Meeting, and
- Whereas adjustments to the adopted budget are required for various reasons prior to setting the 2024 Tax Rates, and
- Whereas the 2024 Operating and Capital Budget has been adjusted to reflect a decrease of 3% change to the residential municipal tax rate from 2023, a 1% decrease to the non-residential municipal tax rate from 2023, and a transfer to surplus in the amount of \$6,140

Therefore, Council adopts the 2024 Operating and Capital Budget dated May 14, 2024, as amended by the Spring Budget Adjustments; and accepts the 2025 & 2026 Operating Budgets and the 2025 – 2027 Capital Budget for information.

Background

Administration, at the April 22, 2024, Council Information Meeting, presented a summary of changes to the 2024 Operating Budget for Council's review and discussion in preparation for approval of the 2024 Spring Budget Adjustments and the setting of the 2024 Tax Rate at the May 14, 2024, Council Meeting. These changes reflect changes in property assessments, provincial grants, requisitions, levies, and updated revenues and expenses.

The 2024 Operating and Capital Budgets were originally approved by Council at their December 12, 2023, meeting. The approved 2024 Budget anticipated that the municipal tax revenue generated in 2024 would be 2% or \$56,000 higher than the municipal tax revenue generated in 2023. The approved 2024 Budget at that time was a balanced budget.

Taxable Assessment levels have increased from the 2023 assessment by \$19,332,400.

- Residential property assessment increased by \$12,837,650
- Non – Residential Assessment has increased by \$4,367,620

Following the discussion at the April 24, 2024, Council Information Meeting the consensus of Council as a result of the increase in residential assessment was to reduce the municipal



residential tax rate by 3% from the 2023 rate (11.0113) for a tax rate of (10.6813). As a result, Municipal tax revenue collected for residential properties will be \$65,378 more than residential taxes levied in 2023. The majority of residential property owners will see their municipal taxes slightly increased from their 2023 taxes, depending on whether the assessed value of their property increased higher than the overall average assessment increase.

With the increase in non-residential assessment, the consensus of Council was to decrease the non-residential tax rate by 1% from the 2023 rate of (13.6894), for a tax rate in 2024 of (13.5525). This will result in the Municipal tax revenue for non-residential properties bringing in an additional \$14,734 than was levied in 2023. The majority of non-residential property owners will see their municipal taxes slightly increased from their 2023 taxes, depending on whether the assessed value of their property increased higher than the overall average assessment increase.

The above changes to the municipal tax rates will result in the Town bringing in \$2,879,052 in municipal tax revenue as opposed to \$2,798,139 in the December budget; an increase of \$80,913 from 2023 which is \$23,950 more than originally budgeted.

Explanation of Budget Adjustments:

REVENUES

General Municipal

- \$23,950 Municipal Tax Revenue – increase from December Budget
- \$3,221 School Tax Revenue – The Education Requisition for 2024 is \$665,016 (\$3,221 higher than 2023). School Tax Rate will decrease by .1664 for residential properties and decrease by .0269 for non-residential properties. The province determines the amount of tax revenue required from residential and non-residential assessments, which is why they are taxed at different rates.
- \$800 Acadia Requisition – Operating requisition decreased from \$174,862 in 2023 to \$174,077 in 2024 so the tax rate will decrease by .0429 for both residential and non-residential properties.
- \$4,600 Penalties on Taxes – Increase to 3-year average

Administration

- \$6,300 Increase in Rental and Lease Revenue because of additional renters in the west portion of the Town Office Building.



| | |
|----------|---|
| \$3,000 | Less draw on reserves from Storefront Incentive funds in reserve due to the funds expended in 2023 from the reserve |
| \$20,000 | Council Chamber renovation removed from budget – Corresponding reduction in expenses |
| \$5,000 | Benefit Reserve Interest |

Japanese Student Exchange

| | |
|-----------|---|
| (\$2,000) | No Japanese Student Exchange Program planned for 2024 |
|-----------|---|

Fire

| | |
|-----------|--|
| \$3,900 | Increase in Fire Fighting Fees – 3-year average |
| \$220,000 | Contribution from the Hanna Firefighters Assoc. for the purchase of outside burn props |
| \$12,866 | Increased contribution from Special Areas as per the Fire Services Agreement |

Fire ECETP

| | |
|-----------|--|
| \$(4,654) | Reduction in Regional Fire Services Training Grant |
|-----------|--|

Common Services

| | |
|----------|---|
| \$13,500 | Air Handling Unit Repair work not completed in 2023 and the funds carried forward from 2023 |
|----------|---|

Streets & Roads

| | |
|-----------|---|
| \$654,124 | Increase draw from MSI Capital Deferred for the Downtown Renovation Project as per Council approval at the March 27, 2024 Special Council meeting |
| \$124,719 | Palliser – Pioneer Trail Engineering – work not completed in 2023 and the funds carried forward from 2023 |

Airport

| | |
|----------|--|
| \$11,250 | Remaining Grant funds to complete Airport Runway Lighting Project |
| \$4,510 | Increased contribution from Special Areas as per the Airport Agreement |

Water

| | |
|-------|--|
| \$200 | Increased water consumption – 3-year average |
|-------|--|

FCSS

| | |
|---------|-----------------------------------|
| \$1,000 | Increase in Provincial FCSS Grant |
|---------|-----------------------------------|



Business & Communication

\$5,000 West Electronic Sign Project – Not completed in 2023 with the funds carried forward from 2023

Arena

\$2,100 Increased Arena rental revenue – Match 2-year average

Curling Rink

\$2,700 Increased Curling Club sale of service – 2-year average

Community Centre

(\$3,813) Reduction in rental revenue – 2-year average

EXPENDITURES

Administration

(\$3,050) Decrease – Payroll Software

\$3,000 Increase – Audit – previous years cost

(\$12,439) Contracted Services –

Financial Software – \$2,161

Internet Access – (\$1,600)

Server Maintenance Agreement - \$1,200

Microsoft License Fees - \$1,200

Microsoft Signatures - \$600

Council Chambers Renovation – (\$20,000)

Server Upgrade - \$4,000

\$400 Increase Regional Planning Services – wrong amount in original budget

Japanese Exchange Program

(5,000) No exchange program planned in 2024

Police

(\$5,650) Decrease RCMP Contract Charges – Actual

Fire

\$32,700 Increase in fire fighter salaries – Pay increase authorized by Special Areas \$40/hr) – Offset by 50% with Special Areas Agreement



Fire ECETP

\$7,946 Regional Fire Services Training Grant – transfer to reserves for use in 2025

Common Services

\$20,000 Contracted Services – Increase – Air Handling Unit repairs not completed in 2023 funds carried forward from 2023 – (\$13,500)

Contracted Services – Increase - Overhead door repairs – (\$7,000)

\$20,000 Contracted Vehicle Repairs – Increase – Freightliner/Hydrovac - \$19,000 in actual repair costs to date in 2024

Streets & Roads

(\$155,139) Decrease to Capital Reserves – Downtown Project approval requires access to 2024 LGFF Funds resulting in a decrease to capital reserves

Water Plant

(\$300) Increase in consumption – 3-year average

Visitor Information Centre

\$ May need to provide Harvest Sky with financial assistance – based on employment grants received and how their sales are

Ball Diamonds

\$4,000 Increase Goods – Minor Ball Storage – Sea can

OTHER MISCELLANEOUS CHANGES THAT IMPACT THE BUDGET:

Update of 2024 year end totals that impact formula changes for items that calculate on the average of the past three years.

Overall Town Insurance costs increased by \$25,080 (\$139,384 to \$164,464) – Cost expensed among departments. Original Budget included a 5% increase to 2023 rates (\$6,969) but the Insurance Company undertook an evaluation of Town Owned Buildings and the cost of replacement of these buildings was significantly higher so that increased the insurance premiums. These evaluations are completed by our insurance company every five-years.



CAPITAL ITEMS:

The capital budget amendments are outlined below.

Administration

\$5,000 West Electronic Sign Project – Not completed in 2023 funds carried forward into 2024.

Fire Department

\$220,000 Outside burn props – Completion of project. Funded by the Hanna Fire Fighters Association

Streets & Roads

\$6,443,979 Downtown Redevelopment Project – Revised Budget approved at the March 27, 2024, Special Council Meeting.

\$124,719 Palliser & Pioneer Trail – Engineering – Funding approved by Council at February 14, 2023 Council Meeting and funds carried forward into 2024.

Airport

\$15,000 Completion of Airport Runway Lighting Project - \$15,000. Funds carried forward from 2024.

\$5,000 Completion of Airport Refueling Project - \$5,000 – Funds carried forward from 2024.

Cemetery

\$11,400 Columbarium purchase not completed in 2023 – funds carried forward into 2024.

Reallocated Columbarium purchase from 2025 – 2026 - \$25,000

Fox Lake Park

Duplication of the following projects in 2025 and 2026

Remove the following from the 2025 Budget

Pathway development - \$25,000

Tree Planting - \$10,000

Solar lights - \$12,000

VIC

(\$5,000) Freezer unit – purchased by Harvest Sky Economic Development Corporation

Curling Rink

(\$20,000) Removed curling rink interior painting – not required at this time.



Parks

(\$20,000) Reallocated used truck with tip deck to 2025

According to the Municipal Government Act, Council must adopt a balanced budget for the municipality. Following the approval of the above amendments, the 2024 Operating and Capital Budget remains a balanced budget with a transfer to accumulated surplus of \$6,862.

Communications

Report highlights may be communicated through the Town of Hanna social media program.

Financial Implications

| | | | |
|-------------------|-----------------|-------------------|-----------------|
| Operating: | _____ N/A _____ | Capital Cost: | _____ N/A _____ |
| Budget Available: | _____ | Budget Available: | _____ |
| Unbudgeted Costs: | _____ | Unbudgeted Costs: | _____ |
| Source of Funds: | _____ | Source of Funds: | _____ |

Policy and/or Legislative Implications

N/A

Attachments

1. 2024 - 2026 Operating and 2024 - 2027 Capital Budget - May 14, 2024

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer

| | 2023 BUDGET | | | 2023 PROJECTED | | | 2024 BUDGET | | |
|--------------------------------|-------------|-----------|------------------|----------------|----------|------------------|-------------|----------|------------------|
| | REVENUES | EXPENSES | DIFFERENCE | REVENUES | EXPENSES | DIFFERENCE | REVENUES | EXPENSES | DIFFERENCE |
| GENERAL MUNICIPAL | 3,550,857 | | | 3,543,953 | | | 3,649,089 | | |
| RESERVES | 0 | | | 0 | | | 0 | | |
| REQUISITIONS | 836,644 | 837,338 | | 836,202 | 836,658 | | 840,028 | 839,780 | |
| PROVISION ACCT | | 2,500 | | | 0 | | | 2,500 | |
| ACCUMULATED SURPLUS | | 0 | | | 0 | | | 0 | |
| CONTINGENCY | | 0 | | | 0 | | | 0 | |
| | | | 3,547,662 | | | 3,543,497 | | | 3,646,837 |
| GENERAL ADMINISTRATION | 728,600 | | | 1,059,074 | | | 1,045,200 | | |
| COUNCIL | | 151,150 | | | 133,443 | | | 151,450 | |
| ADMINISTRATION | | 1,000,913 | | | 857,615 | | | 978,944 | |
| ADMINISTRATION - CAPITAL | | 0 | | | 0 | | | 5,000 | |
| | | | -423,463 | | | 68,015 | | | -90,194 |
| JAPANESE EXCHANGE | 0 | | | 0 | | | 0 | | |
| JAPANESE EXCHANGE | | 0 | | | 0 | | | 0 | |
| | | | 0 | | | 0 | | | 0 |
| TAX RECOVERY PROPERTY | 2,080 | | | 0 | | | 0 | | |
| TAX RECOVERY PROPERTY | | 2,110 | | | 3,057 | | | 0 | |
| | | | -30 | | | -3,057 | | | 0 |
| POLICE | 7,100 | | | 4,133 | | | 5,700 | | |
| POLICE | | 96,000 | | | 96,171 | | | 142,350 | |
| | | | -88,900 | | | -92,038 | | | -136,650 |
| SAFETY & RISK MNGMT | 0 | | | 0 | | | 0 | | |
| SAFETY & RISK MNGMT | | 6,350 | | | 3,170 | | | 6,250 | |
| | | | -6,350 | | | -3,170 | | | -6,250 |
| FIRE | 1,267,646 | | | 457,718 | | | 639,393 | | |
| FIRE DEPARTMENT | | 285,510 | | | 319,137 | | | 334,405 | |
| FIRE DEPT - CAPITAL | | 1,126,600 | | | 235,960 | | | 624,600 | |
| | | | -144,464 | | | -97,378 | | | -319,611 |
| FIRE - ECEPT GRANT | 12,600 | | | 12,593 | | | 20,492 | | |
| FIRE TRAINING (ECETP) | | 12,000 | | | 0 | | | 20,500 | |
| | | | 600 | | | 12,593 | | | -8 |
| EMERGENCY MANAGEMENT | 0 | | | 0 | | | 0 | | |
| EMERGENCY MNGMT | | 13,400 | | | 10,830 | | | 13,300 | |
| | | | -13,400 | | | -10,830 | | | -13,300 |
| BY-LAW ENFORCEMENT | 23,400 | | | 24,368 | | | 23,200 | | |
| BY-LAW ENFORCEMENT | | 67,100 | | | 67,988 | | | 60,540 | |
| | | | -43,700 | | | -43,620 | | | -37,340 |
| DOG CONTROL | 4,600 | | | 4,465 | | | 4,800 | | |
| DOG CONTROL | | 13,100 | | | 12,628 | | | 13,100 | |
| | | | -8,500 | | | -8,163 | | | -8,300 |

| | 2023 BUDGET | | | 2023 PROJECTED | | | 2024 BUDGET | | |
|--------------------------------|-------------|----------|-----------------|----------------|----------|-----------------|-------------|-----------|-----------------|
| | REVENUES | EXPENSES | DIFFERENCE | REVENUES | EXPENSES | DIFFERENCE | REVENUES | EXPENSES | DIFFERENCE |
| COMMON SERVICES | 7,200 | | | 7,035 | | | 21,600 | | |
| PUBLIC WORKS | | 576,985 | | | 507,395 | | | 620,020 | |
| PUBLIC WORKS - CAPITAL | | 0 | | | 0 | | | 240,000 | |
| | | | -569,785 | | | -500,360 | | | -838,420 |
| STREETS & ROADS | 646,714 | | | 216,167 | | | 7,393,587 | | |
| STREETS & ROADS | | 869,114 | | | 409,544 | | | 1,299,690 | |
| STREETS & ROADS - CAPITAL | | 351,200 | | | 220,793 | | | 6,778,698 | |
| | | | -573,600 | | | -414,171 | | | -684,801 |
| AIRPORT | 364,850 | | | 263,579 | | | 36,390 | | |
| AIRPORT | | 33,810 | | | 33,819 | | | 32,830 | |
| AIRPORT - CAPITAL | | 422,822 | | | 181,045 | | | 20,000 | |
| | | | -91,782 | | | 48,715 | | | -16,440 |
| WATER | 1,237,500 | | | 1,246,664 | | | 1,271,200 | | |
| PLANT & TREATMENT | | 885,400 | | | 945,737 | | | 939,200 | |
| LINES & DISTRIBUTION | | 304,700 | | | 266,875 | | | 315,800 | |
| WATER DIST - CAPITAL | | 27,500 | | | 27,003 | | | 0 | |
| | | | 19,900 | | | 7,049 | | | 16,200 |
| SANITARY SEWERS | 307,600 | | | 260,766 | | | 270,100 | | |
| SANITARY SEWERS | | 212,320 | | | 209,913 | | | 200,880 | |
| SAN SEWERS - CAPITAL | | 0 | | | 0 | | | 0 | |
| | | | 95,280 | | | 50,853 | | | 69,220 |
| GARBAGE | 74,300 | | | 76,442 | | | 74,300 | | |
| COLLECTION & DISPOSAL | | 75,700 | | | 75,694 | | | 75,700 | |
| | | | -1,400 | | | 748 | | | -1,400 |
| REGIONAL WASTE SYSTEM | 353,900 | | | 353,033 | | | 353,900 | | |
| REGIONAL WASTE | | 353,800 | | | 334,585 | | | 353,800 | |
| | | | 100 | | | 18,448 | | | 100 |
| F.C.S.S. | 127,232 | | | 100,662 | | | 116,834 | | |
| ADMINISTRATION | | 37,091 | | | 33,843 | | | 35,921 | |
| PROGRAMS | | 142,800 | | | 124,973 | | | 140,100 | |
| YOUTH CLUB SUPPORTS | | 20,400 | | | 19,336 | | | 20,000 | |
| VAN OPERATIONS | | 5,270 | | | 4,683 | | | 5,160 | |
| | | | -78,329 | | | -82,174 | | | -84,347 |
| CEMETERY | 17,100 | | | 18,000 | | | 29,400 | | |
| CEMETERY | | 35,120 | | | 26,172 | | | 29,630 | |
| CEMETERY - CAPITAL | | 25,000 | | | 11,381 | | | 11,381 | |
| | | | -43,020 | | | -19,553 | | | -11,611 |
| MUNICIPAL PLANNING COMM | 0 | | | 0 | | | 0 | | |
| MPC | | 500 | | | 0 | | | 500 | |
| | | | -500 | | | 0 | | | -500 |
| COMMERCIAL OFFICE BLDG | 26,430 | | | 10,100 | | | 0 | | |
| COMMERCIAL OFFICE | | 26,180 | | | 6,480 | | | 0 | |
| CAPITAL | | 0 | | | 0 | | | 0 | |
| | | | 250 | | | 3,620 | | | 0 |

| | | 2023 BUDGET | | | 2023 PROJECTED | | | 2024 BUDGET | | |
|--|-------------------------------------|-------------|----------|------------|----------------|----------|------------|-------------|----------|------------|
| | | REVENUES | EXPENSES | DIFFERENCE | REVENUES | EXPENSES | DIFFERENCE | REVENUES | EXPENSES | DIFFERENCE |
| | TOURISM | 0 | | | 830 | | | 0 | | |
| | TOURISM | | 34,800 | -34,800 | | 30,319 | -29,490 | | 30,800 | -30,800 |
| | BUSINESS & COMMUNICATION | 5,000 | | | 129 | | | 5,000 | | |
| | MARKETING, EC DEV | | 177,440 | -172,440 | | 159,952 | -159,823 | | 176,050 | -171,050 |
| | VISITOR INFORMATION | 0 | | | 0 | | | 0 | | |
| | BOOTH | | 18,950 | -18,950 | | 44,397 | -44,397 | | 20,160 | -20,160 |
| | HERITAGE ROOM - CAPITAL | | 0 | | | 0 | | | 0 | |
| | SUBDIVISION | 0 | | | 175,514 | | | 0 | | |
| | SUBDIVISION | | 0 | 0 | | 716 | 174,797 | | 0 | 0 |
| | SUBDIVISION - CAPITAL | | 0 | 0 | | 0 | | | 0 | 0 |
| | RECREATION | 306,055 | | | 516,015 | | | 251,810 | | |
| | CS BOARD | | 3,500 | 32,645 | | 3,152 | 405,973 | | 3,500 | 54,690 |
| | RECREATION | | 178,250 | | | 63,299 | | | 173,450 | |
| | RECREATION - CAPITAL | | 70,980 | | | 23,706 | | | 0 | |
| | PARKS SHOP | | 20,680 | | | 19,885 | | | 20,170 | |
| | COMMUNITIES IN BLOOM | | 0 | | | 0 | | | 0 | |
| | SWIMMING POOLS | 93,900 | | | 88,865 | | | 97,200 | | |
| | POOLS | | 242,386 | -163,486 | | 250,822 | -161,957 | | 258,150 | -175,950 |
| | POOLS - CAPITAL | | 15,000 | | | 0 | | | 15,000 | |
| | ARENA | 92,300 | | | 103,175 | | | 94,600 | | |
| | ARENA | | 306,836 | -256,336 | | 312,771 | -246,550 | | 324,790 | -311,890 |
| | ICE PLANT | | 35,800 | | | 30,984 | | | 31,700 | |
| | ARENA - CAPITAL | | 6,000 | | | 5,970 | | | 50,000 | |
| | CURLING RINK | 57,500 | | | 63,174 | | | 70,700 | | |
| | CURLING RINK | | 69,570 | -57,870 | | 71,952 | -39,762 | | 80,470 | -51,470 |
| | ICE PLANT | | 35,800 | | | 30,984 | | | 31,700 | |
| | C RINK - CAPITAL | | 10,000 | | | 0 | | | 10,000 | |
| | BALL DIAMONDS | 4,400 | | | 4,300 | | | 4,300 | | |
| | BALL DIAMONDS | | 30,550 | -26,150 | | 27,978 | -23,678 | | 36,140 | -31,840 |
| | GOLF COURSE | 0 | | | 0 | | | 0 | | |
| | GOLF COURSE | | 2,910 | -2,910 | | 2,906 | -2,906 | | 3,680 | -3,680 |

| | 2023 BUDGET | | | 2023 PROJECTED | | | 2024 BUDGET | | |
|---------------------------|-------------------|-------------------|-----------------|------------------|------------------|------------------|-------------------|-------------------|-----------------|
| | REVENUES | EXPENSES | DIFFERENCE | REVENUES | EXPENSES | DIFFERENCE | REVENUES | EXPENSES | DIFFERENCE |
| FOX LAKE PARK | 109,764 | | | 100,056 | | | 94,606 | | |
| FOX LAKE PARK | | 108,350 | | | 109,150 | | | 78,340 | |
| FOX LAKE PARK - CAPITAL | | 28,400 | | | 35,043 | | | 0 | |
| | | | -26,986 | | | -44,138 | | | 16,266 |
| PARKS | 25,000 | | | 390 | | | 100,000 | | |
| PARKS | | 286,510 | | | 333,624 | | | 306,680 | |
| PARKS - CAPITAL | | 95,100 | | | 20,075 | | | 109,000 | |
| PIONEER PARK | | 30,730 | | | 33,463 | | | 33,050 | |
| SPRAY PARK | | 11,240 | | | 11,261 | | | 11,020 | |
| | | | -398,580 | | | -398,033 | | | -359,750 |
| PLAYGROUND PROGRAM | 14,600 | | | 16,135 | | | 17,435 | | |
| PROGRAM | | 38,960 | | | 38,667 | | | 39,060 | |
| | | | -24,360 | | | -22,532 | | | -21,625 |
| SOCCER FIELDS | 2,500 | | | 2,500 | | | 2,500 | | |
| SOCCER FIELDS | | 10,900 | | | 8,434 | | | 12,500 | |
| | | | -8,400 | | | -5,934 | | | -10,000 |
| MUSEUM | 0 | | | 0 | | | 0 | | |
| MUSEUM | | 16,400 | | | 16,040 | | | 16,800 | |
| | | | -16,400 | | | -16,040 | | | -16,800 |
| LIBRARY | 10,000 | | | 0 | | | 10,000 | | |
| LIBRARY | | 113,710 | | | 114,929 | | | 118,880 | |
| LIBRARY - CAPITAL | | 10,000 | | | 0 | | | 10,000 | |
| | | | -113,710 | | | -114,929 | | | -118,880 |
| CENTENNIAL PLACE | 79,108 | | | 91,979 | | | 90,548 | | |
| RCSC | | 192,146 | | | 184,730 | | | 217,200 | |
| RCSC - CAPITAL | | 0 | | | 0 | | | 12,000 | |
| | | | -113,038 | | | -92,751 | | | -138,652 |
| COMMUNITY CENTRE | 37,327 | | | 25,775 | | | 29,717 | | |
| CENTRE | | 74,500 | | | 69,526 | | | 86,448 | |
| CENTRE - CAPITAL | | 0 | | | 0 | | | 24,000 | |
| | | | -37,173 | | | -43,751 | | | -80,731 |
| LIONS HALL | 2,400 | | | 3,375 | | | 3,038 | | |
| LIONS HALL | | 13,420 | | | 12,736 | | | 7,760 | |
| | | | -11,020 | | | -9,361 | | | -4,723 |
| REVENUE | 10,436,206 | | | 9,687,167 | | | 16,666,667 | | |
| EXPENDITURES | | 10,309,600 | | | 8,083,404 | | | 16,660,527 | |
| SURPLUS (DEFICIT) | | | 126,605 | | | 1,603,763 | | | 6,140 |

| ACCOUNT NUMBER | OPERATING REVENUES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|-----------------------------|---|------------------|------------------|------------------|------------------|------------------|
| 10 GENERAL MUNICIPAL | | | | | | |
| 1-01-00-111 | RESIDENTIAL TAX GENERAL | 1,836,465 | 1,837,214 | 1,901,881 | 1,939,919 | 1,978,717 |
| | RESIDENTIAL TAX - SCHOOL | 430,243 | 430,418 | 429,717 | 438,312 | 438,312 |
| | RESIDENTIAL TAX - ACADIA | 126,186 | 126,237 | 127,083 | 129,625 | 129,625 |
| | SUB TOTAL RESIDENTIAL TAX | 2,392,895 | 2,393,870 | 2,458,682 | 2,507,855 | 2,546,654 |
| 1-01-00-112 | COMMERCIAL TAX GENERAL | 700,382 | 698,337 | 712,592 | 726,843 | 741,380 |
| | COMMERCIAL TAX - SCHOOL | 189,884 | 189,329 | 193,731 | 197,606 | 197,606 |
| | COMMERCIAL TAX - ACADIA | 38,709 | 38,596 | 37,526 | 38,277 | 38,277 |
| | SUB TOTAL COMMERCIAL TAX | 928,975 | 926,262 | 943,849 | 962,726 | 977,263 |
| 1-01-00-113 | INDUSTRIAL TAX GENERAL | 57,699 | 57,699 | 57,273 | 58,419 | 59,587 |
| | INDUSTRIAL TAX - SCHOOL | 10,638 | 10,638 | 10,509 | 10,720 | 10,720 |
| | INDUSTRIAL TAX - ACADIA | 3,189 | 3,189 | 3,016 | 3,076 | 3,076 |
| | INDUSTRIAL TAX - DI PROPERTY | 41 | 41 | 40 | 40 | 40 |
| | SUB TOTAL INDUSTRIAL TAX | 71,566 | 71,566 | 70,839 | 72,255 | 73,423 |
| 1-01-00-114 | FARMLAND TAX GENERAL | 1,042 | 1,042 | 1,011 | 1,031 | 1,052 |
| | FARMLAND TAX - SCHOOL | 244 | 244 | 228 | 233 | 233 |
| | FARMLAND TAX - ACADIA | 72 | 72 | 68 | 69 | 69 |
| | SUB TOTAL FARMLAND | 1,358 | 1,358 | 1,307 | 1,333 | 1,353 |
| 1-01-00-115 | POWER, PIPELINE,CABLE TAX GENERAL | 113,530 | 113,530 | 114,193 | 116,477 | 118,806 |
| | POWER, PIPELINE,CABLE TAX - SCHOOL | 30,780 | 30,780 | 31,045 | 31,666 | 31,666 |
| | POWER, PIPELINE,CABLE TAX - ACADIA | 6,275 | 6,275 | 6,014 | 6,134 | 6,134 |
| | POWER, PIPELINE,CABLE TAX - DI PROPERTY | 635 | 635 | 645 | 645 | 645 |
| | SUB TOTAL POWER, PIPE & CABLE | 151,220 | 151,220 | 151,896 | 154,922 | 157,251 |
| 1-01-00-240 | PROVINCIAL GRANT-IN-LIEU GENERAL | 89,021 | 89,021 | 92,103 | 92,103 | 92,103 |
| | PROVINCIAL GRANT-IN-LIEU - SCHOOL | 0 | 0 | 0 | 0 | 0 |
| | PROVINCIAL GRANT-IN-LIEU - ACADIA | 424 | 424 | 405 | 275 | 275 |
| | LESS PROVINCIAL ROLL BACK 50% | -25,957 | -24,804 | -25,957 | -25,957 | -25,957 |
| | SUB TOTAL GRANT- IN LIEU | 63,488 | 64,641 | 66,551 | 66,421 | 66,421 |
| 1-01-00-510 | PENALTY & COST ON TAX | 15,000 | 18,208 | 19,695 | 20,089 | 20,490 |
| 1-01-00-540 | CONCESSION & FRANCHISE | 536,000 | 508,895 | 514,300 | 524,586 | 535,078 |
| 1-01-00-550 | RETURN ON INVESTMENTS | 227,000 | 244,136 | 262,000 | 267,240 | 272,585 |
| 1-01-00-551 | LOSS / GAIN ON SALE OF BONDS | 0 | 0 | 0 | 0 | 0 |
| 1-01-00-590 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 1-01-00-740 | PROVINCIAL UNCONDITIONAL GRANT | 0 | 0 | 0 | 0 | 0 |
| 1-01-00-920 | DRAWN FROM SURPLUS (OPERATING RESERV | 0 | 0 | 0 | 0 | 0 |
| | TOTAL GENERAL MUNICIPAL | 4,387,500 | 4,380,155 | 4,489,118 | 4,577,426 | 4,650,518 |
| | TOTAL GENERAL TAX | 2,798,139 | 2,796,843 | 2,879,052.69 | 2,934,792 | 2,991,645 |
| | TOTAL SCHOOL TAX | 661,789 | 661,409 | 665,232 | 678,536 | 678,536 |
| | TOTAL ACADIA TAX | 174,855 | 174,794 | 174,111 | 177,456 | 177,456 |
| | TOTAL DESIGNATED INDUSTRIAL | | | 685 | | |
| | TOTAL TAX REVENUE | 3,634,782 | 3,633,045 | 3,719,081 | 3,790,784 | 3,847,638 |

| ACCOUNT NUMBER | OPERATING REVENUES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--|--|----------------|------------------|------------------|----------------|----------------|
| 12 GENERAL ADMINISTRATION | | | | | | |
| 1-11-00-590 | ELECTION REVENUE | 0 | 0 | 0 | 2,000 | 0 |
| 1-12-00-410 | GENERAL SERVICE & SUPPLY | 3,300 | 5,192 | 3,900 | 3,978 | 4,058 |
| 1-12-00-419 | SOUVENIR SALES | 2,100 | 2,441 | 1,700 | 1,734 | 1,769 |
| 1-12-00-560 | RENTAL & LEASE REVENUE | 16,800 | 14,363 | 14,700 | 14,700 | 14,700 |
| 1-12-00-590 | OTHER REVENUE | 5,000 | 131,413 | 10,000 | 10,000 | 10,000 |
| 1-12-00-591 | ADMINISTRATION DONATIONS | 0 | 0 | 0 | 0 | 0 |
| 1-12-00-830 | FEDERAL CONDITIONAL | 40,000 | 0 | 0 | 0 | 0 |
| 1-12-00-840 | PROVINCIAL CONDITIONAL | 305,700 | 305,666 | 305,700 | 305,700 | 305,700 |
| 1-12-00-841 | SPECIAL AREAS - PROVINCIAL CONDITIONAL | 300,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| 1-12-00-920 | DRAWN FROM SURPLUS (OPERATING RESERV | 55,700 | 0 | 109,200 | 0 | 0 |
| 1-12-00-960 | RECOVERIES FROM OPERATION | 0 | 0 | 0 | 0 | 0 |
| 12 TOTAL GEN ADMINISTRATION | | 728,600 | 1,059,074 | 1,045,200 | 938,112 | 936,226 |
| 12-05 JAPANESE EXCHANGE | | | | | | |
| 1-12-05-590 | JSEP OTHER REVENUE | 0 | 0 | 0 | 2,000 | 2,000 |
| 12-05 TOTAL JAPANESE EXCHANGE | | 0 | 0 | 0 | 2,000 | 2,000 |
| 12-06 TAX RECOVERY PROPERTY | | | | | | |
| 1-12-06-560 | TAX REC PROP - LEASE | 2,080 | 0 | 0 | 0 | 0 |
| 12-06 TOTAL TAX RECOVERY PROPERTY | | 2,080 | 0 | 0 | 0 | 0 |
| 21 POLICE | | | | | | |
| 1-21-00-530 | PROVINCIAL FINES | 7,100 | 4,133 | 5,700 | 5,814 | 5,930 |
| 1-21-00-590 | POLICE OTHER | 0 | 0 | 0 | 0 | 0 |
| 1-21-00-840 | PROVINCIAL CONDITIONAL | 0 | 0 | 0 | 0 | 0 |
| 1-21-00-920 | DRAWN FROM SURPLUS (OPERATING RESERV | 0 | 0 | 0 | 0 | 0 |
| 21 TOTAL POLICE | | 7,100 | 4,133 | 5,700 | 5,814 | 5,930 |

| ACCOUNT NUMBER | OPERATING REVENUES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--------------------------------------|---------------------------------------|------------------|----------------|----------------|----------------|----------------|
| 23 FIRE | | | | | | |
| 1-23-00-410 | FIRE FIGHTING FEES | 96,300 | 97,928 | 104,900 | 106,998 | 109,138 |
| 1-23-00-590 | OTHER | 440,000 | 220,943 | 220,000 | 0 | 0 |
| 1-23-00-630 | DISPOSAL OF ASSETS | 0 | 0 | 0 | 0 | 0 |
| 1-23-00-840 | FIRE PROVINCIAL CONDITIONAL | 0 | 0 | 0 | 0 | 0 |
| 1-23-00-850 | SPECIAL AREAS OPERATIONS GRANT | 140,346 | 138,847 | 314,493 | 145,738 | 331,079 |
| 1-23-00-920 | DRAWN FROM SURPLUS (OPERATING RESERV | 591,000 | 0 | 0 | 0 | 0 |
| 23 TOTAL FIRE | | 1,267,646 | 457,718 | 639,393 | 252,736 | 440,217 |
| 23-02 FIRE ECETP | | | | | | |
| 1-23-02-840 | FIRE PROVINCIAL CONDITIONAL | 12,600 | 12,593 | 7,900 | 0 | 0 |
| 1-23-00-920 | DRAWN FROM SURPLUS (OPERATING RESERV | 0 | 0 | 12,592 | 7,946 | 0 |
| 23 TOTAL ECETP | | 12,600 | 12,593 | 20,492 | 7,946 | 0 |
| 24 EMERGENCY MANAGEMENT | | | | | | |
| 1-24-00-590 | EMERGENCY MNGT - OTHER | 0 | 0 | 0 | 0 | 0 |
| 1-24-00-840 | EMERGENCY MNGT PROVINCIAL CONDITIONAL | 0 | 0 | 0 | 0 | 0 |
| 1-24-00-850 | EMERGENCY MNGT - S A GRANT | 0 | 0 | 0 | 0 | 0 |
| 1-24-00-850 | EMERGENCY MNGT - DRAWN FROM OP RESEF | 0 | 0 | 0 | 0 | 0 |
| 24 TOTAL EMERGENCY MANAGEMENT | | 0 | 0 | 0 | 0 | 0 |
| 26 BY-LAW ENFORCEMENT | | | | | | |
| 1-26-00-410 | WORK BILLED TO OTHERS | 3,000 | 6,311 | 3,000 | 3,000 | 3,000 |
| 1-26-00-520 | DEVELOPMENT PERMITS | 500 | 570 | 500 | 500 | 500 |
| 1-26-00-522 | BUSINESS LICENSES | 18,200 | 16,863 | 18,000 | 18,360 | 18,727 |
| 1-26-00-525 | COMPLIANCE CERTIFICATES | 200 | 175 | 200 | 200 | 200 |
| 1-26-00-530 | FINES | 1,000 | 450 | 1,000 | 1,000 | 1,000 |
| 1-26-00-590 | OTHER REVENUE | 500 | 0 | 500 | 500 | 500 |
| 26 TOTAL BY-LAW ENFORCEMENT | | 23,400 | 24,368 | 23,200 | 23,560 | 23,927 |
| 28 ANIMAL CONTROL | | | | | | |
| 1-28-00-526 | ANIMAL LICENSES | 4,500 | 4,465 | 4,700 | 4,794 | 4,890 |
| 1-28-00-590 | ANIMAL IMPOUND AND SUSTENANCE | 100 | 0 | 100 | 100 | 100 |
| 28 TOTAL ANIMAL CONTROL | | 4,600 | 4,465 | 4,800 | 4,894 | 4,990 |

| ACCOUNT NUMBER | OPERATING REVENUES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|---|--------------------------------------|------------------|------------------|------------------|------------------|------------------|
| 31 COMMON SERVICES (PUBLIC WORKS) | | | | | | |
| 1-31-00-410 | WORK BILLED TO OTHERS | 6,900 | 6,405 | 7,800 | 7,956 | 8,115 |
| 1-31-00-590 | OTHER REVENUE | 300 | 630 | 300 | 300 | 300 |
| 1-31-00-630 | SALE OF EQUIPMENT | 0 | 0 | 0 | 0 | 0 |
| 1-31-00-840 | PROVINCIAL CONDITIONAL | 0 | 0 | 0 | 0 | 0 |
| 1-31-00-920 | DRAWN FROM SURPLUS (OPERATING RESERV | 0 | 0 | 13,500 | 0 | 0 |
| 31 TOTAL COMMON SERVICES | | 7,200 | 7,035 | 21,600 | 8,256 | 8,415 |
| 32 STREETS & ROADS | | | | | | |
| 1-32-00-100 | LOCAL IMPROVEMENT | 0 | 0 | 0 | 0 | 0 |
| 1-32-00-590 | OTHER REVENUE | 0 | 7,267 | 0 | 0 | 0 |
| 1-32-00-830 | FEDERAL CONDITIONAL | 0 | 0 | 4,194,074 | 0 | 0 |
| 1-32-00-840 | PROVINCIAL CONDITIONAL | 437,814 | 0 | 740,029 | 2,084,695 | 811,945 |
| 1-32-00-920 | DRAWN FROM SURPLUS (OPERATING RESERV | 0 | 0 | 0 | 0 | 0 |
| 1-32-00-930 | DRAWN FROM DEFERRED REVENUE - DONATI | 208,900 | 208,900 | 2,459,484 | 1,672,503 | 0 |
| 1-32-00-940 | CONTRIBUTION FROM CAPITAL FUND | 0 | 0 | 0 | 0 | 0 |
| 1-32-00-990 | CONTRIBUTIONS - ATCO | 0 | 0 | 0 | 0 | 0 |
| 32 TOTAL STREETS & ROADS | | 646,714 | 216,167 | 7,393,587 | 3,757,198 | 811,945 |
| 33 AIRPORT | | | | | | |
| 1-33-00-560 | AIRPORT RENTAL & LEASE REVENUE | 8,600 | 9,150 | 8,600 | 8,772 | 8,947 |
| 1-33-00-560 | AIRPORT OTHER REVENUE | 100 | 4,426 | 100 | 100 | 100 |
| 1-33-00-840 | AIRPORT PROVINCIAL CONDITIONAL | 264,217 | 200,000 | 11,250 | 0 | 0 |
| 1-33-00-850 | AIRPORT LOCAL GRANTS | 91,933 | 50,003 | 16,440 | 12,307 | 12,554 |
| 33 TOTAL AIRPORT | | 364,850 | 263,579 | 36,390 | 21,179 | 21,602 |
| 41 WATER SUPPLY & DISTRIBUTION | | | | | | |
| 1-41-00-100 | LOCAL IMPROVEMENT | 0 | 0 | 0 | 0 | 0 |
| 1-41-00-410 | SALE OF WATER | 1,125,400 | 1,127,523 | 1,169,000 | 1,192,380 | 1,216,228 |
| 1-41-00-412 | SALE OF BULK WATER | 0 | 0 | 0 | 0 | 0 |
| 1-41-00-413 | SERVICE CHARGES | 1,300 | 1,250 | 1,300 | 1,326 | 1,353 |
| 1-41-00-414 | PENALTIES | 0 | 0 | 0 | 0 | 0 |
| 1-41-00-590 | OTHER REVENUE | 0 | 0 | 0 | 0 | 0 |
| 1-41-00-840 | PROVINCIAL CONDITIONAL | 0 | 0 | 0 | 0 | 0 |
| 1-41-00-920 | DRAWN FROM SURPLUS (OPERATING RESERV | 27,500 | 0 | 0 | 0 | 0 |
| 1-41-00-963 | GROSS RECOVERY FROM OPERATIONS | 83,300 | 116,408 | 100,900 | 102,918 | 104,976 |
| 1-41-02-410 | WORK BILLED TO OTHERS | 0 | 1,483 | 0 | 0 | 0 |
| 1-41-02-930 | DRAWN FROM DEFERRED REVENUE - DONATI | 0 | 0 | 0 | 0 | 0 |
| 41 TOTAL WATER SUPPLY & DISTRIBUTION | | 1,237,500 | 1,246,664 | 1,271,200 | 1,296,624 | 1,322,556 |

| ACCOUNT NUMBER | OPERATING REVENUES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|---|--------------------------------------|----------------|----------------|----------------|----------------|----------------|
| 42 SANITARY SEWERS | | | | | | |
| 1-42-00-410 | SEWER CHARGES | 260,100 | 260,766 | 260,100 | 265,302 | 270,608 |
| 1-42-00-411 | SANITARY SEWER -SEWER CLEANING | 0 | 0 | 0 | 0 | 0 |
| 1-42-00-412 | SEWER LAGOON FEES | 0 | 0 | 0 | 0 | 0 |
| 1-42-00-590 | SEWER OTHER | 0 | 0 | 0 | 0 | 0 |
| 1-42-00-840 | PROVINCIAL CONDITIONAL GRANT | 0 | 0 | 0 | 0 | 0 |
| 1-42-00-920 | DRAWN FROM SURPLUS (OPERATING RESERV | 47,500 | 0 | 10,000 | 0 | 0 |
| 1-42-00-930 | DRAWN FROM DEFERRED REVENUE - DONATI | 0 | 0 | 0 | 0 | 0 |
| 1-42-00-940 | CONTRIBUTION FROM CAPITAL FUND | 0 | 0 | 0 | 0 | 0 |
| 42 TOTAL SANITARY SEWERS | | 307,600 | 260,766 | 270,100 | 265,302 | 270,608 |
| 43 GARBAGE COLLECTION & DISPOSAL | | | | | | |
| 1-43-00-410 | COLLECTION CHARGES - RESIDENTIAL | 74,300 | 76,427 | 74,300 | 74,300 | 74,300 |
| 1-43-00-590 | OTHER | 0 | 15 | 0 | 0 | 0 |
| 43 TOTAL GARBAGE COLLECTION & DISPOSAL | | 74,300 | 76,442 | 74,300 | 74,300 | 74,300 |
| 44 BIG COUNTRY WASTE AUTHORITY | | | | | | |
| 1-44-00-410 | REGIONAL WASTE SITE FEES | 353,800 | 352,943 | 353,800 | 353,800 | 353,800 |
| 1-44-00-411 | REGIONAL WASTE FEES - SCALE | 0 | 0 | 0 | 0 | 0 |
| 1-44-00-414 | REGIONAL WASTE PENALTIES | 0 | 0 | 0 | 0 | 0 |
| 1-44-00-415 | REGIONAL WASTE BCRWA ADMIN FEES | 0 | 0 | 0 | 0 | 0 |
| 1-44-00-590 | REGIONAL WASTE OTHER | 100 | 90 | 100 | 100 | 100 |
| 44 TOTAL REGIONAL WASTE | | 353,900 | 353,033 | 353,900 | 353,900 | 353,900 |

| ACCOUNT NUMBER | OPERATING REVENUES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|---|--|----------------|----------------|----------------|----------------|----------------|
| 51 F.C.S.S. | | | | | | |
| 1-51-00-402 | PROGRAM REVENUE - OTHER | 1,800 | 3,925 | 1,800 | 1,836 | 1,873 |
| 1-51-00-410 | SUPPLY & SERVICES | 0 | 0 | 0 | 0 | 0 |
| 1-51-00-561 | VAN RENTAL | 900 | 448 | 1,000 | 1,020 | 1,040 |
| 1-51-00-590 | FCSS OTHER (AFTER SCHOOL CARE) | 0 | 0 | 0 | 0 | 0 |
| 1-51-00-591 | OTHER REV & DONATIONS | 1,000 | 100 | 1,000 | 1,000 | 1,000 |
| 1-51-00-830 | FEDERAL CONDITIONAL | 3,400 | 3,360 | 3,400 | 3,400 | 3,400 |
| 1-51-00-840 | PROVINCIAL CONDITIONAL | 89,798 | 92,829 | 93,800 | 93,800 | 93,800 |
| 1-51-0201-840 | PROVINCIAL CONDITIONAL AFTER SCHOOL CA | 0 | 0 | 0 | 0 | 0 |
| 1-51-00-850 | SPECIAL AREAS MATCHING FUNDS | 0 | 0 | 0 | 0 | 0 |
| 1-51-00-920 | TRANSFER FROM OPERATING RESERVE | 30,334 | 0 | 15,834 | 0 | 0 |
| 51 TOTAL F.C.S.S. | | 127,232 | 100,662 | 116,834 | 101,056 | 101,113 |
| 56 CEMETERY | | | | | | |
| 1-56-00-410 | CHARGES | 16,700 | 17,250 | 17,600 | 17,952 | 18,311 |
| 1-56-00-590 | OTHER | 400 | 750 | 400 | 408 | 416 |
| 1-56-00-920 | TRANSFER FROM CAPITAL RESERVE | 0 | 0 | 11,400 | 0 | 0 |
| 56 TOTAL CEMETERY | | 17,100 | 18,000 | 29,400 | 18,360 | 18,727 |
| 61-02 COMMERCIAL OFFICE BUILDING | | | | | | |
| 1-61-02-560 | RENT OR LEASE | 13,200 | 10,100 | 0 | 0 | 0 |
| 1-61-02-930 | DRAW FROM DEFERRED REVENUE | 13,230 | 0 | 0 | 0 | 0 |
| 61-02 TOTAL COMMERCIAL OFFICE BUILDING | | 26,430 | 10,100 | 0 | 0 | 0 |
| 61-03 TOURISM | | | | | | |
| 1-61-03-410 | SALES OF GOODS & SERVICES | 0 | 0 | 0 | 0 | 0 |
| 1-61-03-590 | TOURISM OTHER REVENUE | 0 | 830 | 0 | 0 | 0 |
| 1-61-03-840 | PROVINCIAL GRANT | 0 | 0 | 0 | 0 | 0 |
| 61 TOTAL TOURISM | | 0 | 830 | 0 | 0 | 0 |

| ACCOUNT NUMBER | OPERATING REVENUES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|---|--------------------------------------|--------------|----------------|--------------|-------------|-------------|
| 61-04 BUSINESS & COMMUNICATIONS | | | | | | |
| 1-61-04-410 | SALES OF GOODS & SERVICES | 0 | 0 | 0 | 0 | 0 |
| 1-61-04-590 | OTHER | 0 | 129 | 0 | 0 | 0 |
| 1-61-04-830 | FEDERAL CONDITIONAL GRANTS | 0 | 0 | 0 | 0 | 0 |
| 1-61-04-840 | PROVINCIAL CONDITIONAL GRANTS | 0 | 0 | 0 | 0 | 0 |
| 1-61-04-850 | LOCAL GRANTS | 0 | 0 | 0 | 0 | 0 |
| 1-61-04-920 | TRANSFER FROM CONTINGENCY RESERVE | 5,000 | 0 | 5,000 | 0 | 0 |
| 61 TOTAL BUSINESS & COMMUNICATIONS | | 5,000 | 129 | 5,000 | 0 | 0 |
| 62 VISITOR INFORMATION CENTRE | | | | | | |
| 1-62-00-410 | SALE OF GOODS | 0 | 0 | 0 | 0 | 0 |
| 1-62-00-590 | OTHER REVENUE | 0 | 0 | 0 | 0 | 0 |
| 1-62-00-840 | PROVINCIAL CONDITIONAL GRANT | 0 | 0 | 0 | 0 | 0 |
| 1-62-00-930 | DRAWN FROM DEFERRED REVENUE - DONATI | 0 | 0 | 0 | 0 | 0 |
| 66 TOTAL VISITOR INFORMATION CENTRE | | 0 | 0 | 0 | 0 | 0 |
| 66 SUBDIVISION | | | | | | |
| 1-66-00-400 | SALE OF LAND | 0 | 175,514 | 0 | 0 | 0 |
| 1-66-00-410 | SERVICE & SUPPLIES | 0 | 0 | 0 | 0 | 0 |
| 1-66-00-590 | SUBDIVISION REVENUE | 0 | 0 | 0 | 0 | 0 |
| 1-66-00-840 | PROVINCIAL CONDITIONAL | 0 | 0 | 0 | 0 | 0 |
| 1-66-00-920 | TRANSFER FROM CONTINGENCY RESERVE | 0 | 0 | 0 | 0 | 0 |
| 1-66-00-960 | RECOVERIES FROM OPERATING | 0 | 0 | 0 | 0 | 0 |
| 66 TOTAL SUBDIVISION | | 0 | 175,514 | 0 | 0 | 0 |

| ACCOUNT NUMBER | OPERATING REVENUES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|---------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|----------------|
| 72 RECREATION | | | | | | |
| 1-72-00-410 | SALES & USER FEES | 1,500 | 3,164 | 1,890 | 1,928 | 1,966 |
| 1-72-00-430 | PROGRAM REVENUE | 1,000 | 8,899 | 1,000 | 1,020 | 1,040 |
| 1-72-00-591 | RECREATION DONATIONS | 0 | 4,429 | 0 | 0 | 0 |
| 1-72-00-830 | FEDERAL CONDITIONAL GRANTS | 78,035 | 316,874 | 25,800 | 26,316 | 26,316 |
| 1-72-00-840 | PROVINCIAL CONDITIONAL GRANTS | 16,620 | 7,500 | 18,720 | 7,500 | 7,500 |
| 1-72-00-850 | LOCAL GRANTS | 187,000 | 165,685 | 187,000 | 187,000 | 187,000 |
| 1-72-00-920 | TRANSFER FROM OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 1-72-00-930 | DRAWN FROM DEFERRED REVENUE - DONATI | 14,500 | 0 | 10,000 | 0 | 0 |
| 1-72-00-940 | TRANSFER FROM CAPITAL RESERVE | 0 | 0 | 0 | 0 | 0 |
| 1-72-00-990 | OTHER REVENUE | 0 | 250 | 0 | 0 | 0 |
| 1-72-00-998 | WORK BILLED TO OTHERS | 7,400 | 9,215 | 7,400 | 7,548 | 7,699 |
| 72 TOTAL RECREATION | | 306,055 | 516,015 | 251,810 | 231,312 | 231,522 |
| 72-01 POOL | | | | | | |
| 1-72-01-410 | POOL PASSES & PLUNGE CARDS | 22,800 | 25,119 | 23,600 | 24,072 | 24,553 |
| 1-72-01-410 | POOL LESSON REGISTRATIONS | 30,900 | 39,675 | 33,800 | 34,476 | 35,166 |
| 1-72-01-410 | POOL DAILY ADMISSIONS | 14,400 | 12,221 | 13,700 | 13,974 | 14,253 |
| 1-72-01-419 | POOL RETAIL SALES | 3,800 | 4,075 | 3,900 | 3,978 | 4,058 |
| 1-72-01-560 | POOL RENTAL REVENUE | 6,800 | 7,372 | 7,000 | 7,140 | 7,283 |
| 1-72-01-590 | SWIMMING POOL DONATIONS | 200 | 25 | 200 | 204 | 208 |
| 1-72-01-840 | SWIMMING POOL PROV CONDITIONAL | 0 | 0 | 0 | 0 | 0 |
| 1-72-01-930 | SWIMMING POOL DRAWN FROM DEFERRED | 15,000 | 0 | 15,000 | 0 | 0 |
| 1-72-01-990 | SWIMMING POOL OTHER | 0 | 380 | 0 | 0 | 0 |
| 72-01 TOTAL POOL | | 93,900 | 88,865 | 97,200 | 83,844 | 85,521 |
| 72-02 ARENA | | | | | | |
| 1-72-02-410 | ARENA ADVERTISING REV (SIGNS) | 8,700 | 10,996 | 10,000 | 10,200 | 10,404 |
| 1-72-02-411 | SUPPLIES TO OTHER DEPTS | 0 | 0 | 0 | 0 | 0 |
| 1-72-02-560 | ARENA RENTAL REVENUE | 75,300 | 87,173 | 81,300 | 82,926 | 84,585 |
| 1-72-02-562 | ARENA LOBBY & CONCESSION | 3,300 | 3,370 | 3,300 | 3,366 | 3,433 |
| 1-72-02-590 | ARENA DONATIONS | 0 | 1,637 | 0 | 0 | 0 |
| 1-72-02-840 | ARENA PROVINCIAL CONDITIONAL | 0 | 0 | 0 | 0 | 0 |
| 1-72-02-920 | ARENA DRAWN FROM OPERATING RES | 5,000 | 0 | 0 | 0 | 0 |
| 72-02 TOTAL ARENA | | 92,300 | 103,175 | 94,600 | 96,492 | 98,422 |
| 72-04 CURLING RINK | | | | | | |
| 1-72-04-410 | CURLING RINK SALE OF SERVICES | 35,000 | 53,164 | 51,400 | 52,428 | 53,477 |
| 1-72-04-560 | CURLING RINK RENTAL REVENUE | 7,500 | 10,010 | 9,300 | 9,486 | 9,676 |
| 1-72-04-840 | CURLING RINK PROVINCIAL CONDITIONAL | 0 | 0 | 0 | 0 | 0 |
| 1-72-04-930 | CURLING RINK DRAWN FROM DEFFERED | 15,000 | 0 | 10,000 | 0 | 0 |
| 1-72-04-990 | CURLING RINK OTHER REVENUE | 0 | 0 | 0 | 0 | 0 |
| 72-04 TOTAL CURLING RINK | | 57,500 | 63,174 | 70,700 | 61,914 | 63,152 |

| ACCOUNT NUMBER | OPERATING REVENUES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|----------------------------------|--------------------------------------|----------------|----------------|----------------|----------------|---------------|
| 72-05 BALL DIAMONDS | | | | | | |
| 1-72-05-560 | BALL DIAMOND REVENUE | 4,400 | 4,300 | 4,300 | 4,386 | 4,474 |
| 1-72-05-591 | BALL DIAMOND DONATIONS | 0 | 0 | 0 | 0 | 0 |
| 72-05 TOTAL BALL DIAMONDS | | 4,400 | 4,300 | 4,300 | 4,386 | 4,474 |
| 72-06 GOLF COURSE | | | | | | |
| 1-72-06-850 | GOLF COURSE GRANT FROM LOCAL GOVT | 0 | 0 | 0 | 0 | 0 |
| 1-72-06-960 | GOLF COURSE RECOVERIES FROM OPERATIN | 0 | 0 | 0 | 0 | 0 |
| 72-09 TOTAL GOLF COURSE | | 0 | 0 | 0 | 0 | 0 |
| 72-07 FOX LAKE PARK | | | | | | |
| 1-72-07-410 | FOX LAKE SALES REVENUE | 5,200 | 4,360 | 5,400 | 5,508 | 5,618 |
| 1-72-07-419 | FOX LAKE RETAIL SALES | 514 | 19 | 406 | 414 | 423 |
| 1-72-07-560 | FOX LAKE RENTAL REVENUE | 75,700 | 95,676 | 88,800 | 90,576 | 92,388 |
| 1-72-07-591 | FISH STOCKING DONATIONS | 0 | 0 | 0 | 180,000 | 0 |
| 1-72-07-920 | FOX LAKE DRAWN FROM OPERATING RES | 28,350 | 0 | 0 | 60,000 | 0 |
| 1-72-07-990 | FOX LAKE OTHER REVENUE | 0 | 0 | 0 | 0 | 0 |
| 72-07 TOTAL FOX LAKE PARK | | 109,764 | 100,056 | 94,606 | 336,498 | 98,428 |
| 72-08 PARKS | | | | | | |
| 1-72-08-930 | PARKS DRAWN FROM RESERVES | 25,000 | 0 | 100,000 | 0 | 0 |
| 1-72-08-990 | PARKS OTHER REVENUE | 0 | 0 | 0 | 0 | 0 |
| 72-08 TOTAL PARKS | | 25,000 | 0 | 100,000 | 0 | 0 |
| 72-10 PLAYGROUND PROGRAM | | | | | | |
| 1-72-10-410 | PLAYGROUND PROGRAM REVENUE | 14,100 | 16,135 | 17,435 | 17,784 | 18,139 |
| 1-72-10-591 | PLAYGROUND PROGRAM DONATIONS | 500 | 0 | 0 | 0 | 0 |
| 72-10 PLAYGROUND PROGRAM | | 14,600 | 16,135 | 17,435 | 17,784 | 18,139 |

| ACCOUNT NUMBER | OPERATING REVENUES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--------------------------------------|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| 72-11 COMMUNITIES IN BLOOM | | | | | | |
| 1-72-11-410 | COMMUNITIES IN BLOOM REVENUE | 0 | 0 | 0 | 0 | 0 |
| | 72-11 COMMUNITIES IN BLOOM | 0 | 0 | 0 | 0 | 0 |
| 72-12 SPRAY PARK | | | | | | |
| 1-72-12-560 | SPRAY PARK DONATION | 0 | 0 | 0 | 0 | 0 |
| | 72-12 SPRAY PARK | 0 | 0 | 0 | 0 | 0 |
| 72-13 HECTOR KING HUNTER PARK | | | | | | |
| 1-72-13-560 | HKH PIONEER PARK REVENUE | 0 | 390 | 0 | 0 | 0 |
| 1-72-13-560 | HKH PIONEER PARK FROM DEFERRED | 0 | 0 | 0 | 0 | 0 |
| | 72-13 TOTAL HKH PARK | 0 | 390 | 0 | 0 | 0 |
| 72-14 SOCCER FIELDS | | | | | | |
| 1-72-14-560 | SOCCER FIELDS REVENUE | 2,500 | 2,500 | 2,500 | 2,550 | 2,601 |
| | 72-14 TOTAL SOCCER FIELDS | 2,500 | 2,500 | 2,500 | 2,550 | 2,601 |
| 74 MUSEUM | | | | | | |
| 1-74-01-410 | PAYROLL | 0 | 0 | 0 | 0 | 0 |
| 1-74-01-840 | PROVINCIAL CONDITIONAL GRANTS | 0 | 0 | 0 | 0 | 0 |
| | 74 TOTAL MUSEUM | 0 | 0 | 0 | 0 | 0 |
| 74 LIBRARY | | | | | | |
| 1-74-02-410 | PAYROLL | 0 | 0 | 0 | 0 | 0 |
| 1-74-02-590 | LIBRARY OTHER | 0 | 0 | 0 | 0 | 0 |
| 1-74-02-840 | PROVINCIAL CONDITIONAL | 0 | 0 | 0 | 50,000 | 0 |
| 1-74-02-850 | FROM OTHER LOCAL GOVERNMENTS | 0 | 0 | 0 | 25,000 | 0 |
| 1-74-02-920 | DRAWN FROM SURPLUS | 10,000 | 0 | 10,000 | 0 | 0 |
| | 74 TOTAL LIBRARY | 10,000 | 0 | 10,000 | 75,000 | 0 |

| ACCOUNT NUMBER | OPERATING REVENUES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|----------------------------------|--------------------------------------|-------------------|------------------|-------------------|-------------------|------------------|
| 74 CENTENNIAL PLACE | | | | | | |
| 1-74-08-560 | SALES REVENUE | 10,900 | 14,370 | 12,700 | 12,954 | 13,213 |
| 1-74-08-561 | LEASE AGREEMENT REVENUE | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| 1-74-08-590 | OTHER REVENUE | 0 | 419 | 0 | 0 | 0 |
| 1-74-08-591 | SPONSORSHIPS / NAMING RIGHTS | 19,050 | 19,048 | 19,050 | 19,050 | 19,050 |
| 1-74-08-830 | FEDERAL CONDITIONAL | 0 | 0 | 0 | 0 | 0 |
| 1-74-08-840 | PROVINCIAL CONDITIONAL | 0 | 0 | 0 | 0 | 0 |
| 1-74-08-850 | LOCAL GRANTS | 0 | 0 | 0 | 0 | 0 |
| 1-74-08-920 | DRAWN FROM SURPLUS | 0 | 0 | 0 | 0 | 0 |
| 1-74-08-930 | DRAWN FROM DEFERRED | 0 | 0 | 5,000 | 0 | 0 |
| 1-74-08-940 | DRAWN FROM CAPITAL RESERVES | 0 | 0 | 0 | 0 | 0 |
| 1-74-0801-561 | FITNESS CENTRE FEES | 29,158 | 38,143 | 33,798 | 34,473 | 35,163 |
| 1-74-0801-591 | FITNESS CENTRE DONATIONS | 0 | 0 | 0 | 0 | 0 |
| 74 TOTAL CENTENNIAL PLACE | | 79,108 | 91,979 | 90,548 | 86,477 | 87,426 |
| 74 COMMUNITY CENTRE | | | | | | |
| 1-74-09-415 | SALES (POP) | 0 | 0 | 0 | 0 | 0 |
| 1-74-09-560 | RENTAL REVENUE | 37,327 | 25,775 | 29,717 | 30,312 | 30,918 |
| 1-74-09-591 | DONATIONS | 0 | 0 | 0 | 225,000 | 0 |
| 1-74-09-840 | FEDERAL CONDITIONAL | 0 | 0 | 0 | 1,350,000 | 0 |
| 1-74-09-840 | PROVINCIAL CONDITIONAL - | 0 | 0 | 0 | 0 | 0 |
| 1-74-09-920 | TRANS FROM OPERATING SURPLUS | 0 | 0 | 0 | 225,000 | 0 |
| 1-74-09-930 | DRAWN FROM DEFERRED REVENUE - DONATI | 0 | 0 | 0 | 0 | 0 |
| 1-74-09-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 74 TOTAL COMMUNITY CENTRE | | 37,327 | 25,775 | 29,717 | 1,830,312 | 30,918 |
| 74 LIONS HALL | | | | | | |
| 1-74-10-560 | RENTAL REVENUE | 2,400 | 3,375 | 3,038 | 3,098 | 3,160 |
| 1-74-10-590 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 1-74-10-920 | DRAW FROM OPERATING | 0 | 0 | 0 | 0 | 0 |
| 74 TOTAL LIONS HALL | | 2,400 | 3,375 | 3,038 | 3,098 | 3,160 |
| 1-97-00-910 | RESERVES | 0 | 0 | 0 | 0 | 0 |
| TOTAL REVENUE | | 10,436,206 | 9,687,167 | 16,666,667 | 14,538,331 | 9,770,739 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--------------------------------|--------------------------------------|------------------|----------------|----------------|----------------|----------------|
| COUNCIL | | | | | | |
| 2-11-00-110 | WAGES | 96,400 | 91,542 | 98,100 | 100,062 | 102,063 |
| 2-11-00-130 | BENEFITS | 4,200 | 3,585 | 4,200 | 4,284 | 4,370 |
| 2-11-00-133 | NON T4 BENEFITS | 550 | 525 | 550 | 561 | 572 |
| 2-11-00-211 | TRAVEL & SUBSISTENCE | 14,400 | 9,720 | 14,400 | 14,688 | 14,982 |
| 2-11-00-212 | TRAINING - REGISTRATIONS | 13,300 | 6,010 | 13,300 | 13,566 | 13,837 |
| 2-11-00-500 | GOODS | 17,400 | 18,945 | 17,400 | 17,748 | 18,103 |
| 2-11-00-990 | OTHER (ELECTION) | 1,000 | 50 | 1,000 | 6,020 | 1,140 |
| 2-11-00-999 | MAYOR - PUBLIC RELATIONS, PROMOTIONS | 3,900 | 3,066 | 2,500 | 2,500 | 2,550 |
| 11 TOTAL COUNCIL | | 151,150 | 133,443 | 151,450 | 159,429 | 157,618 |
| 12 ADMINISTRATION | | | | | | |
| 2-12-00-110 | SALARIES | 332,800 | 278,442 | 354,600 | 324,192 | 330,676 |
| 2-12-00-111 | CASUAL LABOUR | 9,000 | 2,860 | 9,000 | 9,486 | 9,676 |
| 2-12-00-130 | EMPLOYEE GOVT BENEFITS | 20,900 | 17,840 | 19,900 | 20,298 | 20,704 |
| 2-12-00-131 | CASUAL LABOUR BENEFITS | 600 | 8 | 600 | 612 | 624 |
| 2-12-00-133 | EMPLOYEE NON T4 BENEFITS | 40,900 | 32,659 | 39,500 | 40,290 | 41,096 |
| 2-12-00-200 | PAYROLL COSTS | 8,200 | 8,150 | 5,200 | 5,304 | 5,410 |
| 2-12-00-201 | WORKERS COMPENSATION | 20,000 | 18,009 | 23,800 | 24,276 | 24,762 |
| 2-12-00-211 | TRAVEL & SUBSISTENCE | 4,800 | 1,293 | 7,100 | 9,542 | 9,733 |
| 2-12-00-212 | STAFF TRAINING | 4,900 | 824 | 5,900 | 6,018 | 6,138 |
| 2-12-00-215 | FREIGHT & POSTAGE | 9,900 | 11,976 | 10,600 | 10,812 | 11,028 |
| 2-12-00-217 | TELEPHONE | 7,400 | 11,589 | 7,200 | 7,344 | 7,491 |
| 2-12-00-220 | ADVERTISING & PRINTING | 6,700 | 3,640 | 6,700 | 6,834 | 6,971 |
| 2-12-00-221 | SUBSCRIPTION & MEMBERSHIP | 8,700 | 8,576 | 9,300 | 9,486 | 9,676 |
| 2-12-00-230 | AUDIT | 33,000 | 35,775 | 36,000 | 36,720 | 37,454 |
| 2-12-00-231 | LEGAL | 5,000 | 3,805 | 5,000 | 5,000 | 5,000 |
| 2-12-00-232 | CONTRACTED PROFESSIONAL SERVICE | 169,863 | 135,301 | 112,244 | 94,489 | 96,378 |
| 2-12-00-233 | REGIONAL PLANNING SERVICE | 39,000 | 39,000 | 44,400 | 50,000 | 50,000 |
| 2-12-00-250 | CONTRACTED REPAIRS | 5,000 | 3,772 | 5,000 | 5,100 | 5,202 |
| 2-12-00-274 | INSURANCE | 17,710 | 17,579 | 19,760 | 20,155 | 20,558 |
| 2-12-00-280 | ASSESSOR | 50,400 | 48,827 | 50,400 | 51,156 | 51,923 |
| 2-12-00-285 | LAND TITLES OFFICE | 1,000 | 429 | 1,000 | 1,020 | 1,040 |
| 2-12-00-500 | GOODS | 10,800 | 11,470 | 10,800 | 13,216 | 18,480 |
| 2-12-00-501 | SOUVENIRS | 3,700 | 0 | 1,800 | 1,836 | 1,873 |
| 2-12-00-541 | POWER | 28,400 | 24,958 | 28,300 | 28,866 | 29,443 |
| 2-12-00-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-12-00-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-12-00-770 | GRANTS TO OTHER ORGANIZATIONS | 122,500 | 122,466 | 124,500 | 126,990 | 129,530 |
| 2-12-00-771 | SENIORS TRANSPORTATION GRANT | 0 | 0 | 0 | 0 | 0 |
| 2-12-00-810 | BANK AND INVESTMENT CHARGES | 5,400 | 6,137 | 6,000 | 6,120 | 6,242 |
| 2-12-00-821 | PENSION INTEREST CHARGES | 0 | 0 | 0 | 0 | 0 |
| 2-12-00-963 | GROSS REC. TO OPERATING -WATER | 1,340 | 4,026 | 1,340 | 1,367 | 1,394 |
| 2-12-00-990 | OTHER | 32,000 | 7,391 | 32,000 | 32,640 | 33,293 |
| 2-12-00-991 | TAX DISCOUNTS | 0 | 0 | 0 | 0 | 0 |
| 2-12-00-999 | PUBLIC RELATIONS - PROMOTIONS | 1,000 | 815 | 1,000 | 1,020 | 1,040 |
| 2-12-0001-999 | AMORTIZATION EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 12 TOTAL ADMINISTRATION | | 1,000,913 | 857,615 | 978,944 | 950,189 | 972,837 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--|---------------------------------|---------------|---------------|----------------|----------------|----------------|
| 12-05 JAPANESE STUDENT EXCHANGE | | | | | | |
| 2-12-0500-232 | CONTRACTED SERVICES | 0 | 0 | 0 | 250 | 250 |
| 2-12-0500-500 | GOODS | 0 | 0 | 0 | 4,500 | 4,500 |
| 2-12-0500-990 | OTHER | 0 | 0 | 0 | 250 | 250 |
| 12-05 TOTAL JAPANESE STUDENT EXCHANGE | | 0 | 0 | 0 | 5,000 | 5,000 |
| 12-06 TAX RECOVERY PROPERTY | | | | | | |
| 2-12-0600-250 | CONTRACTED REPAIRS | 500 | 1,507 | 0 | 0 | 0 |
| 2-12-0600-274 | INSURANCE | 330 | 326 | 0 | 0 | 0 |
| 2-12-0600-540 | HEATING | 500 | 586 | 0 | 0 | 0 |
| 2-12-0600-541 | POWER | 500 | 450 | 0 | 0 | 0 |
| 2-12-0600-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-12-0600-963 | GROSS RECOVERIES FROM OPERATING | 280 | 189 | 0 | 0 | 0 |
| 12-06 TOTAL TAX RECOVERY PROPERTY | | 2,110 | 3,057 | 0 | 0 | 0 |
| 21 POLICE | | | | | | |
| 2-21-00-340 | PROVINCIAL CONTRACT | 96,000 | 96,171 | 142,350 | 142,350 | 142,350 |
| 2-21-00-500 | GOODS | 0 | 0 | 0 | 0 | 0 |
| 21 TOTAL POLICE | | 96,000 | 96,171 | 142,350 | 142,350 | 142,350 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| 22 SAFETY & RISK MANAGEMENT | | | | | | |
| 2-22-00-211 | TRAVEL | 0 | 0 | 0 | 0 | 0 |
| 2-22-00-212 | TRAINING | 2,500 | 0 | 2,000 | 2,040 | 2,081 |
| 2-22-00-221 | MEMBERSHIPS/SUBSCRIPTIONS | 1,950 | 1,856 | 1,950 | 1,989 | 2,029 |
| 2-22-00-250 | CONTRACTED REPAIRS | 800 | 1,020 | 1,200 | 1,224 | 1,248 |
| 2-22-00-500 | GOODS | 1,100 | 294 | 1,100 | 1,122 | 1,144 |
| 24 TOTAL SAFETY & RISK MANAGEMENT | | 6,350 | 3,170 | 6,250 | 6,375 | 6,503 |
| 23 FIRE | | | | | | |
| 2-23-00-110 | SALARIES | 0 | 0 | 0 | 0 | 0 |
| 2-23-00-111 | FIRE FIGHTER WAGES | 101,300 | 128,881 | 134,000 | 136,680 | 139,414 |
| 2-23-00-130 | EMPLOYEE GOVT BENEFITS | 0 | 0 | 0 | 0 | 0 |
| 2-23-00-131 | FIRE FIGHTER GOVT BENEFITS | 9,600 | 3,283 | 9,600 | 9,792 | 9,988 |
| 2-23-00-133 | NON T4 BENEFITS & MEDICAL | 1,500 | 1,480 | 1,500 | 1,530 | 1,561 |
| 2-23-00-211 | TRAVEL | 7,000 | 9,042 | 7,000 | 7,140 | 7,283 |
| 2-23-00-212 | TRAINING | 22,300 | 25,576 | 22,300 | 22,746 | 23,201 |
| 2-23-00-215 | FREIGHT | 500 | 650 | 500 | 510 | 520 |
| 2-23-00-217 | TELEPHONE | 6,500 | 6,836 | 7,100 | 7,242 | 7,387 |
| 2-23-00-220 | ADVERTISING | 900 | 620 | 900 | 918 | 936 |
| 2-23-00-221 | SUBSCRIPTION & MEMBERSHIP | 900 | 845 | 900 | 918 | 936 |
| 2-23-00-232 | CONTRACTED SERVICES | 28,100 | 30,931 | 33,100 | 38,762 | 44,537 |
| 2-23-00-250 | CONTRACTED REPAIRS | 14,000 | 14,027 | 14,000 | 14,280 | 14,566 |
| 2-23-00-255 | CONTRACTED VEHICLE REPAIRS | 5,000 | 8,023 | 5,000 | 5,100 | 5,202 |
| 2-23-00-274 | INSURANCE | 16,810 | 16,893 | 22,990 | 23,450 | 23,919 |
| 2-23-00-275 | PREVENTION & INVESTIGATION | 600 | 423 | 600 | 612 | 624 |
| 2-23-00-500 | GOODS | 18,200 | 22,136 | 20,215 | 20,619 | 21,031 |
| 2-23-00-521 | PETROLEUM PRODUCTS | 9,100 | 8,367 | 9,900 | 10,098 | 10,300 |
| 2-23-00-523 | VEHICLE GOODS | 200 | 380 | 200 | 204 | 208 |
| 2-23-00-540 | HEATING | 10,700 | 11,185 | 11,900 | 12,138 | 12,381 |
| 2-23-00-541 | POWER | 15,800 | 14,557 | 15,900 | 16,218 | 16,542 |
| 2-23-00-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-23-00-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-23-00-963 | GROSS REC. TO OPERATING -WATER | 16,500 | 14,951 | 16,800 | 17,136 | 17,479 |
| 2-23-00-990 | OTHER | 0 | 50 | 0 | 0 | 0 |
| 2-23-0000-999 | AMORTIZATION EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 23 TOTAL FIRE | | 285,510 | 319,137 | 334,405 | 346,093 | 358,015 |
| 23-02 FIRE - ECETP TRAINING GRANT | | | | | | |
| 2-23-02-212 | TRAINING | 0 | 0 | 12,600 | 7,946 | 0 |
| 2-23-02-215 | FREIGHT | 0 | 0 | 0 | 0 | 0 |
| 2-23-02-232 | CONTRACTED SERVICES | 0 | 0 | 0 | 0 | 0 |
| 2-23-02-500 | GOODS | 0 | 0 | 0 | 0 | 0 |
| 2-23-02-764 | ADDED TO OPERATING RESERVE | 12,000 | 0 | 7,900 | 0 | 0 |
| 23 TOTAL FIRE - ECETP | | 12,000 | 0 | 20,500 | 7,946 | 0 |
| 24 EMERGENCY MANAGEMENT | | | | | | |
| 2-24-00-212 | TRAINING | 2,000 | 0 | 2,000 | 2,040 | 2,081 |
| 2-24-00-232 | CONTRACTED SERVICES | 10,400 | 10,400 | 10,400 | 10,400 | 10,400 |
| 2-24-00-500 | GOODS | 900 | 430 | 900 | 918 | 936 |
| 2-24-00-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-24-00-990 | OTHER | 100 | 0 | 0 | 0 | 0 |
| 2-24-0000-999 | AMORTIZATION EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 24 TOTAL EMERGENCY MANAGEMENT | | 13,400 | 10,830 | 13,300 | 13,358 | 13,417 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|------------------------------------|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| 26 BY-LAW ENFORCEMENT | | | | | | |
| 2-26-00-110 | SALARIES | 0 | 0 | 0 | 0 | 0 |
| 2-26-00-130 | EMPLOYEE GOVT BENEFITS | 0 | 0 | 0 | 0 | 0 |
| 2-26-00-133 | NON T4 BENEFITS | 0 | 0 | 0 | 0 | 0 |
| 2-26-00-211 | TRAVEL | 1,000 | 0 | 1,000 | 1,020 | 1,040 |
| 2-26-00-212 | TRAINING | 9,400 | 9,575 | 1,000 | 1,020 | 1,040 |
| 2-26-00-215 | FREIGHT | 700 | 546 | 700 | 714 | 728 |
| 2-26-00-217 | TELEPHONE | 830 | 965 | 1,190 | 1,214 | 1,238 |
| 2-26-00-220 | ADVERTISING | 1,000 | 2,260 | 1,000 | 1,020 | 1,040 |
| 2-26-00-221 | MEMBERSHIP | 200 | 71 | 200 | 204 | 208 |
| 2-26-00-231 | LEGAL EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 2-26-00-232 | CONTRACTED PROFESSIONAL SERVICES | 46,800 | 47,231 | 47,800 | 48,756 | 49,731 |
| 2-26-00-250 | CONTRACTED REPAIRS | 0 | 0 | 0 | 0 | 0 |
| 2-26-00-255 | CONTRACTED VEHICLE REPAIRS | 400 | 0 | 400 | 408 | 416 |
| 2-26-00-274 | INSURANCE | 570 | 568 | 550 | 561 | 572 |
| 2-26-00-500 | GOODS | 2,000 | 461 | 2,500 | 2,550 | 2,601 |
| 2-26-00-521 | PETROLEUM PRODUCTS | 1,200 | 0 | 1,200 | 1,224 | 1,248 |
| 2-26-00-523 | VEHICLE GOODS | 0 | 0 | 0 | 0 | 0 |
| 2-26-00-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-26-00-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-26-00-998 | WORK BILLED TO OTHERS | 3,000 | 6,311 | 3,000 | 3,060 | 3,121 |
| 26 TOTAL BY-LAW ENFORCEMENT | | 67,100 | 67,988 | 60,540 | 61,751 | 62,986 |
| 28 ANIMAL CONTROL | | | | | | |
| 2-28-00-110 | SALARIES | 0 | 0 | 0 | 0 | 0 |
| 2-28-00-130 | EMPLOYEE GOVT BENEFITS | 0 | 0 | 0 | 0 | 0 |
| 2-28-00-133 | NON T4 BENEFITS | 0 | 0 | 0 | 0 | 0 |
| 2-28-00-215 | POSTAGE | 700 | 608 | 700 | 714 | 728 |
| 2-28-00-220 | ADVERTISING | 300 | 364 | 300 | 306 | 312 |
| 2-28-00-232 | CONTRACTED SERVICES | 1,500 | 1,149 | 1,500 | 1,530 | 1,561 |
| 2-28-00-500 | GOODS | 600 | 507 | 600 | 612 | 624 |
| 2-28-00-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-28-00-770 | GRANTS TO OTHER AGENCIES | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 28 TOTAL ANIMAL CONTROL | | 13,100 | 12,628 | 13,100 | 13,162 | 13,225 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| 31 COMMON SERVICES - PUBLIC WORKS | | | | | | |
| 2-31-00-110 | SALARIES | 244,200 | 200,846 | 252,200 | 257,244 | 262,389 |
| 2-31-00-111 | SEASONAL SALARIES | 3,600 | 5,410 | 3,700 | 3,774 | 3,849 |
| 2-31-00-130 | EMPLOYEE GOVT BENEFITS | 18,500 | 12,456 | 19,300 | 19,686 | 20,080 |
| 2-31-00-131 | SEASONAL EMPLOYEE BENEFITS | 300 | 408 | 300 | 306 | 312 |
| 2-31-00-133 | EMPLOYEE NON T4 BENEFITS | 44,400 | 34,829 | 43,300 | 44,166 | 45,049 |
| 2-31-00-211 | TRAVEL | 500 | 0 | 500 | 510 | 520 |
| 2-31-00-212 | TRAINING | 1,500 | 1,259 | 1,500 | 1,530 | 1,561 |
| 2-31-00-215 | FREIGHT | 900 | 3,021 | 1,800 | 1,836 | 1,873 |
| 2-31-00-217 | TELEPHONE AND COMMUNICATIONS | 4,400 | 4,135 | 4,600 | 4,692 | 4,786 |
| 2-31-00-220 | ADVERTISING & PRINTING | 1,000 | 620 | 700 | 714 | 728 |
| 2-31-00-232 | CONTRACTED SERVICES | 3,600 | 1,841 | 2,800 | 2,856 | 2,913 |
| 2-31-00-250 | CONTRACTED REPAIRS | 33,500 | 29,349 | 33,000 | 33,660 | 34,333 |
| 2-31-00-253 | CONTRACTED EQUIPMENT REPAIRS | 10,000 | 17,903 | 10,000 | 10,200 | 10,404 |
| 2-31-00-255 | CONTRACTED VEHICLE REPAIRS | 4,500 | 3,077 | 24,500 | 4,990 | 5,090 |
| 2-31-00-263 | EQUIPMENT LEASE | 21,879 | 21,879 | 0 | 0 | 0 |
| 2-31-00-274 | INSURANCE | 30,570 | 29,071 | 33,610 | 34,282 | 34,968 |
| 2-31-00-500 | GOODS | 19,300 | 18,244 | 21,530 | 21,961 | 22,400 |
| 2-31-00-521 | PETROLEUM PRODUCTS | 53,300 | 42,021 | 50,200 | 51,204 | 52,228 |
| 2-31-00-522 | EQUIPMENT GOODS | 13,500 | 10,290 | 15,700 | 16,014 | 16,334 |
| 2-31-00-523 | VEHICLE GOODS | 12,900 | 24,240 | 15,600 | 15,912 | 16,230 |
| 2-31-00-540 | HEATING | 24,400 | 17,923 | 22,000 | 22,440 | 22,889 |
| 2-31-00-541 | POWER | 17,200 | 16,844 | 18,400 | 18,768 | 19,143 |
| 2-31-00-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-31-00-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 41,780 | 41,780 | 41,780 |
| 2-31-00-831 | INTEREST ON CAPITAL | 10,035 | 9,082 | 0 | 0 | 0 |
| 2-31-00-963 | WATER | 3,000 | 2,644 | 3,000 | 3,060 | 3,121 |
| 2-31-00-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 2-31-00-998 | WORK BILLED TO OTHERS | 0 | 0 | 0 | 0 | 0 |
| 2-31-0000-999 | AMORTIZATION EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 31 TOTAL COMMON SERVICES - PUBLIC WORKS | | 576,985 | 507,395 | 620,020 | 611,585 | 622,981 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|-------------------------------------|---------------------------------|----------------|----------------|------------------|----------------|------------------|
| 32 STREETS & ROADS | | | | | | |
| 2-32-00-110 | SALARIES | 84,900 | 79,728 | 87,500 | 89,250 | 91,035 |
| 2-32-00-111 | SEASONAL SALARIES | 5,400 | 3,969 | 5,500 | 5,610 | 5,722 |
| 2-32-00-130 | EMPLOYEE GOVT BENEFITS | 6,200 | 6,827 | 6,400 | 6,528 | 6,659 |
| 2-32-00-131 | SEASONAL EMPLOYEE BENEFITS | 400 | 299 | 400 | 408 | 416 |
| 2-32-00-133 | EMPLOYEE NON T4 BENEFITS | 14,800 | 13,772 | 14,400 | 14,688 | 14,982 |
| 2-32-00-215 | FREIGHT | 1,400 | 1,518 | 1,200 | 1,224 | 1,248 |
| 2-32-00-232 | CONTRACTED SERVICES | 5,900 | 7,503 | 15,000 | 15,300 | 15,606 |
| 2-32-00-250 | CONTRACTED REPAIR | 145,000 | 108,463 | 165,000 | 138,300 | 141,066 |
| 2-32-00-253 | CONTRACTED EQUIPMENT REPAIRS | 5,000 | 10,620 | 5,000 | 5,100 | 5,202 |
| 2-32-00-255 | CONTRACTED VEHICLE REPAIRS | 1,500 | 0 | 1,500 | 1,530 | 1,561 |
| 2-32-00-500 | GOODS | 30,500 | 44,317 | 30,500 | 31,110 | 31,732 |
| 2-32-00-522 | EQUIPMENT GOODS | 6,900 | 2,200 | 5,600 | 5,712 | 5,826 |
| 2-32-00-523 | VEHICLE GOODS | 2,500 | 2,251 | 2,500 | 2,550 | 2,601 |
| 2-32-00-553 | STREET LIGHTS | 120,900 | 128,080 | 128,000 | 130,560 | 133,171 |
| 2-32-00-630 | LOSS ON DISPOSAL OF TCA | 0 | 0 | 0 | 0 | 0 |
| 2-32-00-762 | TRANSFER TO CAPITAL | 437,814 | 0 | 584,890 | 160,198 | 740,029 |
| 2-32-00-764 | ADDED TO OPERATING RESERVES | 0 | 0 | 246,300 | 344,000 | 344,000 |
| 2-32-00-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 2-32-00-999 | AMORTIZATION EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 32 TOTAL STREETS & ROADS | | 869,114 | 409,544 | 1,299,690 | 952,068 | 1,540,856 |
| 33 AIRPORT | | | | | | |
| 2-33-00-110 | SALARIES | 2,100 | 2,842 | 2,200 | 2,244 | 2,289 |
| 2-33-00-111 | SEASONAL SALARIES | 3,600 | 1,607 | 3,600 | 3,672 | 3,745 |
| 2-33-00-130 | EMPLOYEE GOVT BENEFITS | 200 | 226 | 200 | 204 | 208 |
| 2-33-00-131 | SEASONAL EMPLOYEE GOVT BENEFITS | 200 | 85 | 300 | 306 | 312 |
| 2-33-00-133 | EMPLOYEE NON T-4 BENEFITS | 400 | 362 | 400 | 408 | 416 |
| 2-33-00-215 | FREIGHT | 100 | 370 | 100 | 102 | 104 |
| 2-33-00-217 | TELEPHONE / RADIO LICENSE | 50 | 47 | 50 | 51 | 52 |
| 2-33-00-232 | CONTRACTED SERVICES | 4,600 | 6,732 | 2,100 | 2,142 | 2,185 |
| 2-33-00-250 | CONTRACTED REPAIRS | 2,300 | 431 | 2,300 | 2,346 | 2,393 |
| 2-33-00-255 | CONTRACTED VEHICLE REPAIRS | 200 | 109 | 200 | 204 | 208 |
| 2-33-00-274 | INSURANCE | 4,960 | 4,960 | 5,480 | 5,590 | 5,701 |
| 2-33-00-500 | GOODS | 1,500 | 2,542 | 1,500 | 1,530 | 1,561 |
| 2-33-00-523 | VEHICLE GOODS | 100 | 0 | 100 | 102 | 104 |
| 2-33-00-540 | HEATING | 2,800 | 1,977 | 2,400 | 2,448 | 2,497 |
| 2-33-00-541 | POWER | 10,200 | 11,049 | 11,400 | 11,628 | 11,861 |
| 2-33-00-542 | AIRPORT WATER & SEWER | 500 | 480 | 500 | 510 | 520 |
| 2-33-00-762 | TRANSFER TO AIRPORT CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-33-00-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-33-00-999 | AMORTIZATION EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 33 TOTAL AIRPORT | | 33,810 | 33,819 | 32,830 | 33,487 | 34,156 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|---|--------------------------------------|----------------|----------------|----------------|----------------|----------------|
| 41 WATER SUPPLY & TREATMENT | | | | | | |
| 2-41-01-300 | WATER CHARGES FROM COMMISSION | 851,600 | 914,205 | 906,600 | 924,732 | 943,227 |
| 2-41-01-541 | POWER | 33,800 | 31,532 | 32,600 | 33,252 | 33,917 |
| 41 TOTAL WATER PLANT & TREATMENT | | 885,400 | 945,737 | 939,200 | 957,984 | 977,144 |
| 41 WATER LINES & DISTRIBUTION | | | | | | |
| 2-41-02-110 | SALARIES | 138,400 | 85,385 | 143,900 | 146,778 | 149,714 |
| 2-41-02-111 | SEASONAL SALARIES | 3,000 | 389 | 3,000 | 3,060 | 3,121 |
| 2-41-02-130 | EMPLOYEE GOVT BENEFITS | 11,500 | 7,115 | 12,000 | 12,240 | 12,485 |
| 2-41-02-131 | SEASONAL EMPLOYEE GOVT BENEFITS | 200 | 30 | 200 | 204 | 208 |
| 2-41-02-133 | EMPLOYEE NON T4 BENEFITS | 23,500 | 12,463 | 25,200 | 25,704 | 26,218 |
| 2-41-02-211 | TRAVEL & TRAINING | 4,500 | 5,133 | 7,000 | 7,140 | 7,283 |
| 2-41-02-215 | FREIGHT & POSTAGE | 9,200 | 6,188 | 9,200 | 9,384 | 9,572 |
| 2-41-02-220 | ADVERTISING | 1,000 | 1,160 | 1,000 | 1,020 | 1,040 |
| 2-41-02-232 | CONTRACTED PROFESSIONAL SERVICES | 8,400 | 12,384 | 9,300 | 9,486 | 9,676 |
| 2-41-02-250 | CONTRACTED REPAIRS | 35,000 | 61,185 | 35,000 | 35,700 | 36,414 |
| 2-41-02-500 | GOODS | 20,000 | 25,443 | 20,000 | 20,400 | 20,808 |
| 2-41-02-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-41-02-764 | ADDED TO OPERATING RESERVE | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 2-41-02-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 2-41-02-998 | WORK BILLED TO OTHERS | 0 | 0 | 0 | 0 | 0 |
| 2-41-00-999 | AMORTIZATION EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 41 TOTAL WATER LINES & DIST. | | 304,700 | 266,875 | 315,800 | 321,116 | 326,538 |
| 42 SANITARY SEWERS | | | | | | |
| 2-42-00-110 | SALARIES | 28,800 | 29,725 | 29,700 | 30,294 | 30,900 |
| 2-42-00-130 | EMPLOYEE GOVT BENEFITS | 2,200 | 2,505 | 2,300 | 2,346 | 2,393 |
| 2-42-00-133 | EMPLOYEE NON T4 BENEFITS | 5,300 | 5,165 | 5,200 | 5,304 | 5,410 |
| 2-42-00-215 | FREIGHT & POSTAGE | 500 | 56 | 500 | 510 | 520 |
| 2-42-00-217 | TELEPHONE | 1,800 | 1,631 | 1,800 | 1,836 | 1,873 |
| 2-42-00-250 | CONTRACTED REPAIRS | 72,500 | 88,521 | 60,000 | 61,200 | 62,424 |
| 2-42-00-274 | INSURANCE | 3,420 | 3,416 | 4,580 | 4,672 | 4,765 |
| 2-42-00-500 | GOODS | 32,000 | 15,158 | 32,000 | 22,640 | 23,093 |
| 2-42-00-540 | HEATING | 1,400 | 1,161 | 1,500 | 1,530 | 1,561 |
| 2-42-00-541 | POWER | 14,400 | 12,575 | 13,300 | 13,566 | 13,837 |
| 2-42-00-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-42-00-764 | ADDED TO FUNCTION OPERATING RESERVES | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| 2-37-0000-999 | AMORTIZATION EXPENSE - STORM | 0 | 0 | 0 | 0 | 0 |
| 2-42-0000-999 | AMORTIZATION EXPENSE - SEWER | 0 | 0 | 0 | 0 | 0 |
| 42 TOTAL SANITARY SEWERS | | 212,320 | 209,913 | 200,880 | 193,898 | 196,776 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|---------------------------------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| 43 GARBAGE COLLECTION | | | | | | |
| 2-43-00-235 | GARBAGE CHARGES (CONTRACT) | 75,400 | 75,400 | 75,400 | 75,400 | 75,400 |
| 2-43-00-250 | CONTRACTED REPAIRS | 0 | 0 | 0 | 0 | 0 |
| 2-43-00-500 | GOODS | 300 | 294 | 300 | 306 | 312 |
| 43 TOTAL GARBAGE COLLECTION | | 75,700 | 75,694 | 75,700 | 75,706 | 75,712 |
| 44 REGIONAL WASTE SYSTEM | | | | | | |
| 2-44-00-220 | ADVERTISING | 0 | 0 | 0 | 0 | 0 |
| 2-44-00-235 | CHARGES FROM BCRWC | 334,400 | 334,555 | 334,400 | 341,088 | 347,910 |
| 2-44-00-250 | CONTRACTED REPAIR | 0 | 0 | 0 | 0 | 0 |
| 2-44-00-764 | TRANSFER TO RESERVE | 19,400 | 0 | 19,400 | 12,712 | 5,890 |
| 44 TOTAL REGIONAL WASTE SYSTEM | | 353,800 | 334,585 | 353,800 | 353,800 | 353,800 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| 51 F.C.S.S. ADMINISTRATION | | | | | | |
| 2-51-01-110 | SALARIES | 23,600 | 21,752 | 5,400 | 5,508 | 5,618 |
| 2-51-01-130 | GOVT BENEFITS | 2,200 | 1,795 | 500 | 510 | 520 |
| 2-51-01-133 | NON T4 BENEFITS | 5,300 | 4,454 | 1,100 | 1,122 | 1,144 |
| 2-51-01-211 | TRAVEL | 1,000 | 1,224 | 1,000 | 1,020 | 1,040 |
| 2-51-01-212 | TRAINING | 700 | 667 | 700 | 714 | 728 |
| 2-51-01-215 | FREIGHT & POSTAGE | 300 | 270 | 300 | 306 | 312 |
| 2-51-01-217 | TELEPHONE | 0 | 0 | 0 | 0 | 0 |
| 2-51-01-220 | ADVERTISING | 800 | 782 | 900 | 918 | 936 |
| 2-51-01-221 | SUBSCRIPTIONS & MEMBERSHIPS | 500 | 450 | 500 | 510 | 520 |
| 2-51-01-232 | CONTRACTED PROFESSIONAL SERVICE | 0 | 0 | 22,800 | 22,800 | 22,800 |
| 2-51-01-274 | INSURANCE | 11 | 11 | 11 | 11 | 11 |
| 2-51-01-500 | GOODS | 2,100 | 1,800 | 2,100 | 2,142 | 2,185 |
| 2-51-01-770 | SENIOR CIRCLE UTILITIES GRANT | 580 | 639 | 610 | 622 | 635 |
| 2-51-01-772 | FCSS - SUBSIDY - GIFT IN KIND | 0 | 0 | 0 | 0 | 0 |
| 2-51-01-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 51 TOTAL F.C.S.S. ADMINISTRATION | | 37,091 | 33,843 | 35,921 | 36,183 | 36,451 |
| 51 FCSS PROGRAM CO-ORDINATOR | | | | | | |
| 2-51-02-110 | SALARIES | 26,100 | 24,124 | 10,800 | 11,016 | 11,236 |
| 2-51-02-111 | SEASONAL SALARIES | 0 | 0 | 0 | 0 | 0 |
| 2-51-02-130 | GOVT BENEFITS | 2,400 | 2,017 | 1,000 | 1,020 | 1,040 |
| 2-51-02-131 | SEASONAL BENEFITS | 0 | 0 | 0 | 0 | 0 |
| 2-51-02-133 | NON T4 BENEFITS | 5,900 | 5,000 | 2,300 | 2,346 | 2,393 |
| 2-51-02-211 | TRAVEL | 1,200 | 1,012 | 1,200 | 1,224 | 1,248 |
| 2-51-02-212 | TRAINING | 700 | -175 | 700 | 714 | 728 |
| 2-51-02-215 | FREIGHT & POSTAGE | 300 | 270 | 300 | 306 | 312 |
| 2-51-02-217 | TELEPHONE | 400 | 343 | 400 | 408 | 416 |
| 2-51-02-220 | ADVERTISING | 2,800 | 3,611 | 2,800 | 2,856 | 2,913 |
| 2-51-02-221 | SUBSCRIPTIONS & MEMBERSHIPS | 100 | 0 | 100 | 102 | 104 |
| 2-51-02-232 | CONTRACTED PROFESSIONAL SERVICE | 0 | 0 | 19,500 | 19,500 | 19,500 |
| 2-51-02-500 | GOODS | 1,200 | 840 | 1,200 | 1,224 | 1,248 |
| 2-51-02-510 | PROGRAM DEVELOPMENT | 101,600 | 87,931 | 99,800 | 86,462 | 88,191 |
| 2-51-02-521 | PETROLEUM PRODUCTS | 0 | 0 | 0 | 0 | 0 |
| 2-51-02-772 | FCSS PROGRAM - SUBSIDY - GIFT IN KIND | 0 | 0 | 0 | 0 | 0 |
| 2-51-02-990 | OTHER | 100 | 0 | 0 | 0 | 0 |
| 51 TOTAL FCSS PROGRAM COORDINATOR | | 142,800 | 124,973 | 140,100 | 127,178 | 129,332 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--------------------------------------|---------------------------------|---------------|---------------|---------------|---------------|---------------|
| 51 FCSS YOUTH CLUB SUPPORT | | | | | | |
| 2-51-03-110 | SALARIES | 13,100 | 12,061 | 5,400 | 5,508 | 5,618 |
| 2-51-03-130 | EMPLOYEE GOVT BENEFITS | 1,200 | 1,008 | 500 | 510 | 520 |
| 2-51-03-133 | EMPLOYEE NON T4 BENEFITS | 2,900 | 2,499 | 1,100 | 1,122 | 1,144 |
| 2-51-03-220 | ADVERTISING | 2,500 | 3,287 | 2,500 | 2,550 | 2,601 |
| 2-51-03-232 | CONTRACTED PROFESSIONAL SERVICE | 0 | 0 | 9,800 | 9,996 | 10,196 |
| 2-51-03-500 | GOODS | 700 | 480 | 700 | 714 | 728 |
| 2-51-03-990 | PROGRAM EXPENSES | 0 | 0 | 0 | 0 | 0 |
| TOTAL FCSS YOUTH CLUB SUPPORT | | 20,400 | 19,336 | 20,000 | 20,400 | 20,808 |
| 51 VAN OPERATION PROGRAM | | | | | | |
| 2-51-05-250 | CONTRACTED REPAIRS | 0 | 0 | 0 | 0 | 0 |
| 2-51-05-255 | CONTRACTED VEHICLE REPAIRS | 500 | 832 | 500 | 510 | 520 |
| 2-51-05-274 | INSURANCE | 3,770 | 3,768 | 3,660 | 3,733 | 3,808 |
| 2-51-05-500 | GOODS | 100 | 37 | 100 | 102 | 104 |
| 2-51-05-521 | PETROLEUM | 100 | 0 | 100 | 102 | 104 |
| 2-51-05-523 | VEHICLE MAINTENANCE | 800 | 46 | 800 | 816 | 832 |
| 2-51-05-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 51 TOTAL VAN OPERATIONS | | 5,270 | 4,683 | 5,160 | 5,263 | 5,368 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--|----------------------------------|---------------|---------------|---------------|---------------|---------------|
| 56 CEMETERY | | | | | | |
| 2-56-00-110 | SALARIES | 8,900 | 5,600 | 9,200 | 9,384 | 9,572 |
| 2-56-00-111 | SEASONAL SALARIES | 5,900 | 6,670 | 6,000 | 6,120 | 6,242 |
| 2-56-00-130 | EMPLOYEE BENEFITS | 700 | 457 | 800 | 816 | 832 |
| 2-56-00-131 | SEASONAL EMPLOYEE BENEFITS | 400 | 407 | 400 | 408 | 416 |
| 2-56-00-133 | EMPLOYEE NON T-4 BENEFITS | 1,700 | 772 | 1,700 | 1,734 | 1,769 |
| 2-56-00-220 | ADVERTISING | 100 | 108 | 100 | 102 | 104 |
| 2-56-00-232 | CONTRACTED PROFESSIONAL SERVICES | 4,200 | 1,355 | 4,200 | 4,284 | 4,370 |
| 2-56-00-250 | CONTRACTED REPAIRS | 7,500 | 5,235 | 1,500 | 7,030 | 1,671 |
| 2-56-00-253 | EQUIPMENT REPAIRS | 0 | 0 | 0 | 0 | 0 |
| 2-56-00-274 | INSURANCE | 20 | 25 | 30 | 31 | 31 |
| 2-56-00-500 | CEMETERY GOODS | 5,000 | 4,798 | 5,000 | 5,100 | 5,202 |
| 2-56-00-521 | CEMETERY PETROLEUM PRODUCTS | 700 | 745 | 700 | 714 | 728 |
| 2-56-00-762 | CEMETERY TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-56-00-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-56-00-990 | CEMETERY OTHER | 0 | 0 | 0 | 0 | 0 |
| 2-56-00-999 | AMORTIZATION EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 56 TOTAL CEMETERY | | 35,120 | 26,172 | 29,630 | 35,723 | 30,937 |
| 61-01 MUNICIPAL PLANNING COMM | | | | | | |
| 2-61-01-220 | MPC ADVERTISING | 0 | 0 | 0 | 0 | 0 |
| 2-61-01-500 | MPC GOODS | 500 | 0 | 500 | 510 | 520 |
| 2-61-01-990 | MPC OTHER | 0 | 0 | 0 | 0 | 0 |
| 61-01 TOTAL MUNICIPAL PLANNING COMM | | 500 | 0 | 500 | 510 | 520 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| 61-02 COMMERCIAL OFFICE BUILDING | | | | | | |
| 2-61-02-250 | COB REPAIRS & MAINTENANCE | 15,590 | 588 | 0 | 0 | 0 |
| 2-61-02-274 | COB INSURANCE | 540 | 544 | 0 | 0 | 0 |
| 2-61-02-500 | COB GOODS | 500 | 167 | 0 | 0 | 0 |
| 2-61-02-540 | COB HEATING | 2,000 | 1,602 | 0 | 0 | 0 |
| 2-61-02-541 | COB POWER | 4,000 | 3,076 | 0 | 0 | 0 |
| 2-61-02-762 | COB TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-61-02-963 | COB RECOVERIES FROM OPERATING | 3,550 | 503 | 0 | 0 | 0 |
| 61-02 TOTAL COMMERCIAL OFFICE BUILDING | | 26,180 | 6,480 | 0 | 0 | 0 |
| 61 TOURISM | | | | | | |
| 2-61-03-110 | SALARIES | 22,300 | 20,620 | 22,100 | 22,542 | 22,993 |
| 2-61-03-130 | EMPLOYEE BENEFITS | 1,800 | 1,468 | 1,800 | 1,836 | 1,873 |
| 2-61-03-133 | EMPLOYEE NON T-4 BENEFITS | 4,000 | 3,042 | 3,800 | 3,876 | 3,954 |
| 2-61-03-211 | TRAVEL & TRAINING | 100 | 0 | 100 | 102 | 104 |
| 2-61-03-215 | FREIGHT & POSTAGE | 500 | 270 | 500 | 510 | 520 |
| 2-61-03-220 | ADVERTISING & PRINTING | 2,600 | 1,260 | 2,000 | 2,040 | 2,081 |
| 2-61-03-221 | MEMBERSHIPS | 0 | 0 | 0 | 0 | 0 |
| 2-61-03-232 | CONTRACTED SERVICES | 0 | 0 | 0 | 0 | 0 |
| 2-61-03-500 | GOODS | 3,500 | 3,660 | 500 | 510 | 520 |
| 2-61-03-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 61 TOTAL TOURISM | | 34,800 | 30,319 | 30,800 | 31,416 | 32,044 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|---|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| 61 BUSINESS & COMMUNICATIONS | | | | | | |
| 2-61-04-110 | SALARIES | 89,200 | 82,472 | 88,200 | 89,964 | 91,763 |
| 2-61-04-111 | SEASONAL SALARIES | 0 | 0 | 0 | 0 | 0 |
| 2-61-04-130 | EMPLOYEE BENEFITS | 7,100 | 5,872 | 7,200 | 7,344 | 7,491 |
| 2-61-04-131 | SEASONAL EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 0 |
| 2-61-04-133 | EMPLOYEE NON T-4 BENEFITS | 16,000 | 12,167 | 15,400 | 15,708 | 16,022 |
| 2-61-04-211 | TRAVEL AND SUBSISTENCE | 1,000 | 500 | 1,000 | 1,020 | 1,040 |
| 2-61-04-212 | TRAINING | 1,000 | 235 | 1,000 | 1,020 | 1,040 |
| 2-61-04-215 | POSTAGE AND FREIGHT | 300 | 270 | 300 | 306 | 312 |
| 2-61-04-217 | TELEPHONE | 800 | 743 | 1,100 | 1,122 | 1,144 |
| 2-61-04-220 | ADVERTISING AND PRINTING | 1,800 | 1,564 | 1,800 | 1,836 | 1,873 |
| 2-61-0401-220 | HIGHWAY SIGNAGE | 0 | 0 | 0 | 0 | 0 |
| 2-61-04-221 | SUBSCRIPTIONS AND MEMBERSHIPS | 3,400 | 3,455 | 3,400 | 3,468 | 3,537 |
| 2-61-04-232 | CONTRACTED SERVICES | 49,000 | 46,877 | 49,000 | 49,000 | 49,000 |
| 2-61-04-274 | INSURANCE - ELECTRONIC SIGN | 140 | 139 | 150 | 153 | 156 |
| 2-61-04-500 | GOODS | 2,500 | 906 | 2,500 | 2,550 | 2,601 |
| 2-61-04-521 | PETROLEUM PRODUCTS | 500 | 480 | 500 | 500 | 500 |
| 2-61-04-541 | POWER - SIGN | 4,700 | 4,273 | 4,500 | 4,590 | 4,682 |
| 2-61-04-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-61-04-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-61-04-990 | OTHER PROGRAMS | 0 | 0 | 0 | 0 | 0 |
| 2-61-04-999 | PUBLIC RELATIONS & PROMOTIONS | 0 | 0 | 0 | 0 | 0 |
| 2-61-0401-999 | AMORTIZATION EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 61 TOTAL BUSINESS & COMMUNICATIONS | | 177,440 | 159,952 | 176,050 | 178,581 | 181,163 |
| 62 VISITOR INFORMATION CENTRE | | | | | | |
| 2-62-00-110 | SALARIES OR CONTRACT | 2,600 | 408 | 2,700 | 2,754 | 2,809 |
| 2-62-00-111 | SEASONAL SALARIES | 1,200 | 468 | 1,200 | 1,224 | 1,248 |
| 2-62-00-130 | BENEFITS | 200 | 34 | 200 | 204 | 208 |
| 2-62-00-131 | SEASONAL BENEFITS | 100 | 31 | 100 | 102 | 104 |
| 2-62-00-133 | NON T4 BENEFITS | 500 | 62 | 500 | 510 | 520 |
| 2-62-00-211 | TRAVEL AND SUBSISTENCE | 0 | 0 | 0 | 0 | 0 |
| 2-62-00-215 | FREIGHT | 0 | 0 | 0 | 0 | 0 |
| 2-62-00-217 | TELEPHONE | 300 | 340 | 400 | 408 | 416 |
| 2-62-00-220 | ADVERTISING & PRINTING | 900 | 1,280 | 900 | 918 | 936 |
| 2-62-00-232 | CONTRACTED SERVICES | 1,200 | 29,737 | 1,200 | 1,224 | 1,248 |
| 2-62-00-250 | CONTRACTED REPAIR | 1,000 | 481 | 1,000 | 1,020 | 1,040 |
| 2-62-00-274 | INSURANCE | 950 | 946 | 1,360 | 1,387 | 1,415 |
| 2-62-00-500 | GOODS | 2,500 | 1,745 | 2,000 | 2,040 | 2,081 |
| 2-62-00-501 | RETAIL GOODS | 0 | 0 | 0 | 0 | 0 |
| 2-62-00-540 | HEATING | 1,400 | 1,161 | 1,500 | 1,530 | 1,561 |
| 2-62-00-541 | POWER | 3,100 | 2,849 | 3,000 | 3,060 | 3,121 |
| 2-62-00-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-62-00-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-62-00-963 | WATER | 3,000 | 4,854 | 4,100 | 4,182 | 4,266 |
| 62 TOTAL VISITOR INFORMATION CENTRE | | 18,950 | 44,397 | 20,160 | 20,563 | 20,974 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--|-------------------------------------|----------------|---------------|----------------|----------------|----------------|
| 66 SUBDIVISION | | | | | | |
| 2-66-00-110 | SALARIES OR CONTRACT | 0 | 0 | 0 | 0 | 0 |
| 2-66-00-215 | FREIGHT & POSTAGE | 0 | 0 | 0 | 0 | 0 |
| 2-66-00-220 | ADVERTISING | 0 | 0 | 0 | 0 | 0 |
| 2-66-00-231 | LEGAL | 0 | 0 | 0 | 0 | 0 |
| 2-66-00-232 | CONTRACTED SERVICES | 0 | 0 | 0 | 0 | 0 |
| 2-66-00-250 | CONTRACTED REPAIRS | 0 | 0 | 0 | 0 | 0 |
| 2-66-00-490 | COST OF LOTS SOLD | 0 | 0 | 0 | 0 | 0 |
| 2-66-00-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-66-00-764 | TRANSFER TO RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-66-00-831 | DEBENTURE INTEREST PAYMENT | 0 | 0 | 0 | 0 | 0 |
| 2-66-00-832 | DEBENTURE PRINCIPAL PAYMENT | 0 | 0 | 0 | 0 | 0 |
| 2-66-00-990 | OTHER | 0 | 716 | 0 | 0 | 0 |
| 66 TOTAL SUBDIVISION | | 0 | 716 | 0 | 0 | 0 |
| 71 COMMUNITY SERVICES BOARD | | | | | | |
| 2-71-00-110 | SALARIES, WAGES & BENEFITS | 0 | 0 | 0 | 0 | 0 |
| 2-71-00-211 | TRAVEL | 0 | 0 | 0 | 0 | 0 |
| 2-71-00-500 | GOODS | 500 | 152 | 500 | 510 | 520 |
| 2-71-00-770 | TRANSFERS - CSB GRANTS | 3,000 | 3,000 | 3,000 | 3,000 | 3,000 |
| 71 TOTAL COMMUNITY SERVICES BOARD | | 3,500 | 3,152 | 3,500 | 3,510 | 3,520 |
| 72 RECREATION | | | | | | |
| 2-72-00-110 | SALARIES | 18,200 | 17,065 | 10,800 | 11,016 | 11,236 |
| 2-72-00-110 | SALARIES - SEASONAL | 10,500 | 159 | 10,500 | 0 | 0 |
| 2-72-00-130 | EMPLOYEE GOVT BENEFITS | 1,700 | 1,440 | 1,000 | 1,020 | 1,040 |
| 2-72-00-110 | EMPLOYEE BENEFITS - SEASONAL | 700 | 12 | 700 | 0 | 0 |
| 2-72-00-133 | EMPLOYEE NON T4 BENEFITS | 4,100 | 3,552 | 2,300 | 2,346 | 2,393 |
| 2-72-00-211 | TRAVEL | 1,800 | 503 | 1,800 | 1,836 | 1,873 |
| 2-72-00-212 | TRAINING | 2,500 | 1,976 | 3,100 | 3,162 | 3,225 |
| 2-72-00-215 | POSTAGE & FREIGHT | 300 | 270 | 300 | 306 | 312 |
| 2-72-00-217 | TELEPHONE | 1,400 | 1,371 | 1,900 | 1,938 | 1,977 |
| 2-72-00-220 | ADVERTISING | 2,800 | 3,604 | 2,800 | 2,856 | 2,913 |
| 2-72-00-221 | MEMBERSHIPS | 800 | 1,031 | 900 | 918 | 936 |
| 2-72-00-232 | PROFESSIONAL SERVICES | 16,500 | 6,548 | 24,000 | 14,480 | 14,770 |
| 2-72-00-274 | INSURANCE | 11,750 | 11,754 | 12,650 | 12,903 | 13,161 |
| 2-72-00-500 | GOODS | 1,200 | 721 | 1,200 | 1,224 | 1,248 |
| 2-72-00-510 | PROGRAM EXPENSES | 1,000 | 8,087 | 1,000 | 1,020 | 1,040 |
| 2-72-00-521 | PETROLEUM - CAR ALLOWANCE | 2,400 | 1,184 | 2,400 | 2,448 | 2,497 |
| 2-72-00-523 | VEHICLE MAINTENANCE | 300 | 78 | 300 | 300 | 300 |
| 2-72-00-762 | TRANSFER TO CAPITAL | 90,000 | 0 | 90,000 | 90,000 | 90,000 |
| 2-72-00-770 | GRANTS TO OTHER ORGANIZATIONS | 0 | 0 | 0 | 0 | 0 |
| 2-72-00-772 | RECREATION - SUBSIDY - GIFT IN KIND | 0 | 0 | 0 | 0 | 0 |
| 2-72-00-990 | OTHER | 10,300 | 3,943 | 5,800 | 5,800 | 5,800 |
| 2-72-1500-999 | AMORTIZATION EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 72 TOTAL RECREATION | | 178,250 | 63,299 | 173,450 | 153,573 | 154,722 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|---|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| 72 SWIMMING & WADING POOLS | | | | | | |
| 2-72-01-110 | SALARIES | 14,100 | 14,124 | 14,700 | 13,362 | 13,629 |
| 2-72-01-111 | SEASONAL SALARIES | 118,400 | 116,379 | 118,800 | 121,176 | 123,600 |
| 2-72-01-130 | EMPLOYEE BENEFITS | 1,200 | 1,307 | 1,300 | 1,122 | 1,144 |
| 2-72-01-131 | SEASONAL EMPLOYEE BENEFITS | 8,100 | 6,654 | 8,200 | 8,364 | 8,531 |
| 2-72-01-133 | EMPLOYEE NON T-4 BENEFITS | 2,800 | 3,261 | 2,700 | 2,958 | 3,017 |
| 2-72-01-211 | TRAVEL | 1,400 | 0 | 1,000 | 1,020 | 1,040 |
| 2-72-01-212 | TRAINING | 2,200 | 3,492 | 1,000 | 1,020 | 1,040 |
| 2-72-01-215 | FREIGHT & POSTAGE | 2,100 | 2,272 | 2,400 | 2,448 | 2,497 |
| 2-72-01-217 | TELEPHONE | 426 | 455 | 480 | 490 | 499 |
| 2-72-01-220 | ADVERTISING | 1,300 | 1,550 | 1,200 | 1,224 | 1,248 |
| 2-72-01-232 | CONTRACTED SERVICES | 1,300 | 3,049 | 3,300 | 3,366 | 3,433 |
| 2-72-01-250 | CONTRACTED REPAIRS | 8,100 | 4,106 | 6,500 | 6,630 | 6,763 |
| 2-72-01-274 | INSURANCE | 6,820 | 6,818 | 9,530 | 9,721 | 9,915 |
| 2-72-01-500 | GOODS | 10,500 | 18,999 | 16,500 | 10,830 | 5,047 |
| 2-72-01-501 | RETAIL GOODS | 2,000 | 1,815 | 2,000 | 2,040 | 2,081 |
| 2-72-01-531 | CHEMICALS | 19,400 | 20,480 | 21,200 | 21,624 | 22,056 |
| 2-72-01-540 | HEATING | 13,800 | 16,891 | 17,500 | 17,850 | 18,207 |
| 2-72-01-541 | POWER | 23,800 | 23,859 | 24,800 | 25,296 | 25,802 |
| 2-72-01-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-72-01-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-72-01-831 | DEBENTURE INTEREST PAYMENT | 0 | 0 | 0 | 0 | 0 |
| 2-72-01-832 | DEBENTURE PRINCIPAL PAYMENT | 0 | 0 | 0 | 0 | 0 |
| 2-72-01-963 | GROSS TO WATER | 4,640 | 5,311 | 5,040 | 5,141 | 5,244 |
| 2-72-01-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 72 TOTAL SWIMMING & WADING POOLS | | 242,386 | 250,822 | 258,150 | 255,681 | 254,795 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|---------------------------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| 72 ARENA | | | | | | |
| 2-72-02-110 | SALARIES | 134,400 | 122,772 | 140,500 | 143,310 | 146,176 |
| 2-72-01-111 | SEASONAL SALARIES | 11,900 | 8,143 | 12,000 | 12,240 | 12,485 |
| 2-72-02-130 | EMPLOYEE GOVT BENEFITS | 11,400 | 9,834 | 11,700 | 11,934 | 12,173 |
| 2-72-01-131 | SEASONAL EMPLOYEE BENEFITS | 800 | 513 | 800 | 816 | 832 |
| 2-72-02-133 | EMPLOYEE NON T4 BENEFITS | 25,200 | 20,205 | 24,700 | 25,398 | 25,906 |
| 2-72-02-211 | TRAVEL | 800 | 265 | 1,600 | 1,632 | 1,665 |
| 2-72-02-212 | STAFF TRAINING | 900 | 935 | 2,600 | 2,652 | 2,705 |
| 2-72-02-215 | FREIGHT & POSTAGE | 800 | 1,206 | 800 | 816 | 832 |
| 2-72-02-217 | TELEPHONE | 336 | 340 | 360 | 367 | 375 |
| 2-72-02-220 | ADVERTISING & PRINTING | 1,000 | 1,388 | 1,000 | 1,020 | 1,040 |
| 2-72-02-232 | CONTRACTED SERVICES | 4,400 | 20,027 | 4,800 | 4,896 | 4,994 |
| 2-72-02-250 | CONTRACTED REPAIRS | 17,600 | 29,298 | 17,600 | 17,952 | 18,311 |
| 2-72-02-255 | CONTRACTED VEHICLE REPAIRS | 8,900 | 5,189 | 6,400 | 6,528 | 6,659 |
| 2-72-02-274 | INSURANCE | 10,570 | 10,574 | 14,760 | 15,055 | 15,356 |
| 2-72-02-500 | GOODS | 17,900 | 15,689 | 17,900 | 18,258 | 18,623 |
| 2-72-02-521 | PETROLEUM PRODUCTS | 4,300 | 4,905 | 4,600 | 4,692 | 4,786 |
| 2-72-02-523 | VEHICLE GOODS | 0 | 0 | 0 | 0 | 0 |
| 2-72-02-540 | HEATING | 26,100 | 31,338 | 31,400 | 32,028 | 32,669 |
| 2-72-02-541 | POWER | 24,900 | 25,780 | 26,700 | 27,234 | 27,779 |
| 2-72-02-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-72-02-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-72-02-772 | ARENA - SUBSIDY - GIFT IN KIND | 0 | 0 | 0 | 0 | 0 |
| 2-72-02-832 | DEBENTURE PRINCIPAL PAYMENT | 0 | 0 | 0 | 0 | 0 |
| 2-72-02-963 | GROSS REC TO OPER-WATER | 4,630 | 4,369 | 4,570 | 4,661 | 4,755 |
| 2-72-02-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 72 TOTAL ARENA | | 306,836 | 312,771 | 324,790 | 331,490 | 338,120 |
| 72 ARENA ICE PLANT | | | | | | |
| 2-72-0201-250 | CONTRACTED REPAIRS- ICE PLANT | 16,800 | 11,353 | 11,800 | 7,036 | 12,177 |
| 2-72-0201-500 | GOODS - ICE PLANT | 500 | 12 | 500 | 510 | 520 |
| 2-72-0201-541 | ICE PLANT POWER | 18,500 | 19,620 | 19,400 | 19,788 | 20,184 |
| 72 TOTAL ARENA ICE PLANT | | 35,800 | 30,984 | 31,700 | 27,334 | 32,881 |
| 72 PARKS SHOP | | | | | | |
| 2-72-03-217 | TELEPHONE | 720 | 681 | 720 | 734 | 749 |
| 2-72-03-250 | CONTRACTED REPAIRS | 5,300 | 4,928 | 4,000 | 1,000 | 1,020 |
| 2-72-03-274 | INSURANCE | 1,960 | 1,964 | 2,050 | 2,091 | 2,133 |
| 2-72-03-500 | GOODS | 1,300 | 1,385 | 1,300 | 1,326 | 1,353 |
| 2-72-03-540 | HEAT | 6,500 | 6,767 | 7,500 | 7,650 | 7,803 |
| 2-72-03-541 | POWER | 4,300 | 3,483 | 3,900 | 3,978 | 4,058 |
| 2-72-03-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-72-03-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-72-03-963 | GROSS RECOVERIES - WATER | 600 | 678 | 700 | 714 | 728 |
| 72 TOTAL PARKS SHOP | | 20,680 | 19,885 | 20,170 | 17,493 | 17,843 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| 72 CURLING RINK | | | | | | |
| 2-72-04-110 | SALARIES | 5,100 | 3,045 | 5,400 | 5,508 | 5,618 |
| 2-72-04-111 | SEASONAL SALARIES | 2,400 | 2,193 | 2,400 | 2,448 | 2,497 |
| 2-72-04-130 | EMPLOYEE GOVT BENEFITS | 500 | 268 | 500 | 510 | 520 |
| 2-72-04-131 | SEASONAL EMPLOYEE BENEFITS | 200 | 154 | 200 | 204 | 208 |
| 2-72-04-133 | EMPLOYEE NON T4 BENEFITS | 1,000 | 636 | 1,000 | 120 | 122 |
| 2-72-04-250 | CONTRACTED REPAIRS | 5,600 | 3,956 | 5,600 | 5,712 | 5,826 |
| 2-72-04-274 | INSURANCE | 6,850 | 6,849 | 10,330 | 10,537 | 10,747 |
| 2-72-04-500 | GOODS | 1,500 | 1,940 | 1,500 | 1,530 | 1,561 |
| 2-72-04-540 | HEAT | 16,300 | 19,483 | 19,500 | 19,890 | 20,288 |
| 2-72-04-541 | POWER | 13,700 | 13,919 | 14,500 | 14,790 | 15,086 |
| 2-72-04-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-72-04-771 | SUBSIDY - 2014 AGREEMENT | 14,500 | 17,544 | 17,500 | 17,850 | 18,207 |
| 2-72-04-772 | SUBSIDY - GIFT IN KIND | 0 | 0 | 0 | 0 | 0 |
| 2-72-04-963 | GROSS RECOVERIES - WATER | 1,920 | 1,964 | 2,040 | 2,081 | 2,122 |
| 2-72-04-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 72 TOTAL CURLING RINK | | 69,570 | 71,952 | 80,470 | 81,179 | 82,803 |
| 72 CURLING RINK ICE PLANT | | | | | | |
| 2-72-0401-250 | ICE PLANT REPAIRS | 16,800 | 11,353 | 11,800 | 7,036 | 12,177 |
| 2-72-0401-500 | ICE PLANT GOODS | 500 | 12 | 500 | 510 | 520 |
| 2-72-0401-541 | CURLING RINK ICE PLANT POWER | 18,500 | 19,620 | 19,400 | 19,788 | 20,184 |
| 72 TOTAL CURLING RINK ICE PLANT | | 35,800 | 30,984 | 31,700 | 27,334 | 32,881 |
| 72 BALL DIAMONDS | | | | | | |
| 2-72-05-110 | SALARIES | 5,100 | 8,591 | 5,400 | 5,508 | 5,618 |
| 2-72-05-111 | SEASONAL SALARIES | 3,600 | 2,267 | 3,600 | 3,672 | 3,745 |
| 2-72-05-130 | BENEFITS | 500 | 722 | 500 | 510 | 520 |
| 2-72-05-131 | SEASONAL BENEFITS | 200 | 139 | 300 | 306 | 312 |
| 2-72-05-133 | NON T-4 BENEFITS | 1,000 | 1,147 | 1,000 | 1,020 | 1,040 |
| 2-72-05-250 | CONTRACTED REPAIRS | 1,000 | 212 | 1,000 | 1,020 | 1,040 |
| 2-72-05-500 | GOODS | 7,500 | 931 | 11,500 | 7,730 | 7,885 |
| 2-72-05-541 | POWER | 1,140 | 994 | 1,030 | 1,051 | 1,072 |
| 2-72-05-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-72-05-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-72-05-963 | GROSS RECOV FROM OPER - WATER | 10,510 | 12,974 | 11,810 | 12,046 | 12,287 |
| 72 TOTAL BALL DIAMONDS | | 30,550 | 27,978 | 36,140 | 32,863 | 33,520 |
| 72 GOLF COURSE | | | | | | |
| 2-72-06-274 | INSURANCE | 2,910 | 2,906 | 3,680 | 3,754 | 3,829 |
| 2-72-06-541 | POWER | 0 | 0 | 0 | 0 | 0 |
| 2-72-06-770 | LOAN | 0 | 0 | 0 | 0 | 0 |
| 2-72-06-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 72 TOTAL GOLF COURSE | | 2,910 | 2,906 | 3,680 | 3,754 | 3,829 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--|--------------------------------|----------------|----------------|----------------|----------------|----------------|
| 72 FOX LAKE PARK & HELMER DAM | | | | | | |
| 2-72-07-110 | SALARIES | 5,100 | 6,698 | 5,400 | 5,508 | 5,618 |
| 2-72-07-111 | SEASONAL SALARIES | 2,400 | 3,329 | 2,400 | 2,448 | 2,497 |
| 2-72-07-130 | EMPLOYEE BENEFITS | 500 | 651 | 500 | 510 | 520 |
| 2-72-07-131 | SEASONAL BENEFITS | 200 | 219 | 200 | 204 | 208 |
| 2-72-07-133 | EMPLOYEE NON T-4 BENEFITS | 1,000 | 1,721 | 1,000 | 1,020 | 1,040 |
| 2-72-07-215 | FREIGHT | 200 | 238 | 200 | 204 | 208 |
| 2-72-07-217 | PHONE | 0 | 0 | 0 | 0 | 0 |
| 2-72-07-220 | ADVERTISING | 1,300 | 1,675 | 1,300 | 1,326 | 1,353 |
| 2-72-07-232 | CONTRACTED SERVICES | 35,600 | 33,353 | 34,200 | 34,884 | 35,582 |
| 2-72-07-250 | CONTRACTED REPAIR | 6,000 | 2,402 | 5,000 | 5,100 | 5,202 |
| 2-72-07-274 | INSURANCE | 290 | 288 | 320 | 326 | 333 |
| 2-72-07-500 | GOODS | 5,000 | 7,151 | 5,000 | 5,100 | 5,202 |
| 2-72-07-501 | RETAIL SALES | 400 | 458 | 400 | 408 | 416 |
| 2-72-07-521 | PETROLEUM PRODUCTS | 700 | 700 | 700 | 714 | 728 |
| 2-72-07-540 | HEAT | 700 | 542 | 600 | 612 | 624 |
| 2-72-07-541 | POWER | 10,700 | 11,470 | 12,700 | 12,954 | 13,213 |
| 2-72-07-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-72-07-764 | ADDED TO OPERATING RESERVE | 30,000 | 30,000 | 0 | 30,000 | 30,000 |
| 2-72-07-963 | RECOVERIES TO OPERATING | 8,260 | 8,256 | 8,420 | 8,588 | 8,760 |
| 2-72-07-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 72 TOTAL FOX LAKE PARK & HELMER DAM | | 108,350 | 109,150 | 78,340 | 109,907 | 111,505 |
| 72 PARKS | | | | | | |
| 2-72-08-110 | SALARIES | 80,000 | 82,210 | 83,500 | 85,170 | 86,873 |
| 2-72-08-111 | SEASONAL SALARIES | 72,400 | 76,388 | 73,000 | 74,460 | 75,949 |
| 2-72-08-130 | EMPLOYEE BENEFITS | 6,800 | 6,873 | 7,000 | 7,140 | 7,283 |
| 2-72-08-131 | SEASONAL BENEFITS | 5,100 | 5,136 | 5,100 | 5,202 | 5,306 |
| 2-72-08-133 | EMPLOYEE NON T4 BENEFITS | 15,100 | 14,397 | 14,800 | 15,096 | 15,398 |
| 2-72-08-211 | TRAVEL | 600 | 0 | 600 | 612 | 624 |
| 2-72-08-212 | STAFF TRAINING | 1,000 | 935 | 1,000 | 1,020 | 1,040 |
| 2-72-08-215 | FREIGHT | 800 | 858 | 800 | 816 | 832 |
| 2-72-08-250 | CONTRACTED REPAIRS | 25,000 | 23,034 | 23,100 | 23,562 | 24,033 |
| 2-72-08-253 | CONTRACTED EQUIPMENT REPAIRS | 9,900 | 15,503 | 10,400 | 10,608 | 10,820 |
| 2-72-08-255 | CONTRACTED VEHICLE REPAIRS | 2,600 | 12,931 | 5,600 | 5,712 | 5,826 |
| 2-72-08-274 | INSURANCE | 5,400 | 5,386 | 5,400 | 5,508 | 5,618 |
| 2-72-08-500 | GOODS | 24,100 | 34,823 | 28,100 | 28,662 | 29,235 |
| 2-72-08-521 | PETROLEUM PRODUCTS | 12,300 | 11,780 | 12,700 | 12,954 | 13,213 |
| 2-72-08-522 | EQUIPMENT MAINTENANCE | 3,000 | 3,364 | 3,700 | 3,774 | 3,849 |
| 2-72-08-523 | VEHICLE MAINTENANCE | 5,900 | 1,000 | 4,800 | 4,896 | 4,994 |
| 2-72-08-541 | POWER | 3,500 | 2,981 | 3,100 | 3,162 | 3,225 |
| 2-72-08-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-72-08-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-72-08-963 | RECOVER FROM OPERATING - WATER | 12,010 | 34,344 | 22,980 | 23,440 | 23,908 |
| 2-72-08-990 | OTHER | 1,000 | 1,680 | 1,000 | 1,020 | 1,040 |
| 72 TOTAL PARKS | | 286,510 | 333,624 | 306,680 | 312,814 | 319,070 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--------------------------------------|--------------------------------|---------------|---------------|---------------|---------------|---------------|
| 72 PLAYGROUND PROGRAMS | | | | | | |
| 2-72-10-110 | SALARIES | 2,600 | 2,423 | 0 | 0 | 0 |
| 2-72-10-111 | SEASONAL SALARIES | 22,900 | 23,490 | 23,100 | 23,562 | 24,033 |
| 2-72-10-130 | BENEFITS | 200 | 197 | 0 | 0 | 0 |
| 2-72-10-131 | SEASONAL EMPLOYEE BENEFITS | 1,600 | 1,195 | 1,600 | 1,632 | 1,665 |
| 2-72-10-133 | NON T-4 BENEFITS | 600 | 489 | 0 | 610 | 622 |
| 2-72-10-211 | TRAVEL | 300 | 517 | 300 | 306 | 312 |
| 2-72-10-212 | TRAINING | 600 | 1,254 | 600 | 612 | 624 |
| 2-72-10-215 | FREIGHT & POSTAGE | 140 | 135 | 140 | 143 | 146 |
| 2-72-10-217 | TELEPHONE | 120 | 114 | 120 | 122 | 125 |
| 2-72-10-220 | ADVERTISING | 1,200 | 1,550 | 1,200 | 1,224 | 1,248 |
| 2-72-10-232 | CONTRACTED SERVICES | 2,500 | 840 | 5,800 | 5,916 | 6,034 |
| 2-72-10-500 | GOODS | 6,200 | 6,463 | 6,200 | 6,324 | 6,450 |
| 2-72-10-521 | PETROLEUM PRODUCTS | 0 | 0 | 0 | 0 | 0 |
| 72 TOTAL PLAYGROUND PROGRAMS | | 38,960 | 38,667 | 39,060 | 40,451 | 41,260 |
| 72 COMMUNITIES IN BLOOM | | | | | | |
| 2-72-11-211 | TRAVEL | 0 | 0 | 0 | 0 | 0 |
| 2-72-11-221 | MEMBERSHIP | 0 | 0 | 0 | 0 | 0 |
| 2-72-11-500 | GOODS | 0 | 0 | 0 | 0 | 0 |
| 2-72-11-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 72 TOTAL COMMUNITIES IN BLOOM | | 0 | 0 | 0 | 0 | 0 |
| 72-12 SPRAY PARK | | | | | | |
| 2-72-12-110 | SALARIES | 1,300 | 1,034 | 1,300 | 1,326 | 1,353 |
| 2-72-12-111 | SEASONAL SALARIES | 1,100 | 553 | 1,200 | 1,224 | 1,248 |
| 2-72-12-130 | EMPLOYEE BENEFITS | 100 | 86 | 100 | 102 | 104 |
| 2-72-12-131 | SEASONAL EMPLOYEE BENEFITS | 100 | 42 | 100 | 102 | 104 |
| 2-72-12-133 | EMPLOYEE NON T-4 BENEFITS | 300 | 147 | 200 | 204 | 208 |
| 2-72-12-215 | FREIGHT | 200 | 472 | 200 | 204 | 208 |
| 2-72-12-250 | CONTRACTED REPAIRS | 500 | 0 | 500 | 510 | 520 |
| 2-72-12-274 | INSURANCE | 760 | 760 | 840 | 857 | 874 |
| 2-72-12-500 | GOODS | 500 | 2,329 | 500 | 510 | 520 |
| 2-72-12-531 | CHEMICALS | 1,400 | 1,116 | 1,400 | 1,428 | 1,457 |
| 2-72-12-540 | HEATING | 0 | 0 | 0 | 0 | 0 |
| 2-72-12-541 | POWER | 2,800 | 2,079 | 2,200 | 2,244 | 2,289 |
| 2-72-12-963 | GROSS TO WATER | 2,180 | 2,644 | 2,480 | 2,530 | 2,580 |
| 2-72-12-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 72-15 TOTAL SPRAY PARK | | 11,240 | 11,261 | 11,020 | 11,240 | 11,465 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--------------------------------------|-----------------------------------|---------------|---------------|---------------|---------------|---------------|
| 72 PIONEER PARK - KING HUNTER | | | | | | |
| 2-72-13-110 | SALARIES | 5,100 | 1,642 | 5,400 | 5,508 | 5,618 |
| 2-72-13-111 | SEASONAL SALARIES | 9,500 | 13,497 | 9,600 | 9,792 | 9,988 |
| 2-72-13-130 | EMPLOYEE BENEFITS | 500 | 156 | 500 | 510 | 520 |
| 2-72-13-131 | SEASONAL BENEFITS | 700 | 1,027 | 700 | 714 | 728 |
| 2-72-13-133 | EMPLOYEE NON T4 BENEFITS | 1,000 | 415 | 1,000 | 1,020 | 1,040 |
| 2-72-13-250 | CONTRACTED REPAIRS | 3,000 | 2,182 | 3,000 | 3,060 | 3,121 |
| 2-72-13-274 | INSURANCE | 160 | 162 | 180 | 184 | 187 |
| 2-72-13-500 | GOODS | 3,000 | 3,302 | 3,000 | 3,060 | 3,121 |
| 2-72-13-540 | HEAT | 0 | 0 | 0 | 0 | 0 |
| 2-72-13-541 | POWER | 2,100 | 1,663 | 1,800 | 1,836 | 1,873 |
| 2-72-13-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-72-13-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-72-13-770 | TRANSFERS (GRANTS) | 0 | 0 | 0 | 0 | 0 |
| 2-72-13-771 | WATER | 0 | 0 | 0 | 0 | 0 |
| 2-72-13-963 | RECOVERIES FROM OPERATING - WATER | 5,670 | 9,417 | 7,870 | 8,027 | 8,188 |
| 72 TOTAL PIONEER PARK | | 30,730 | 33,463 | 33,050 | 33,711 | 34,385 |
| 72 SOCCER FIELDS | | | | | | |
| 2-72-14-110 | SALARIES | 2,600 | 851 | 2,700 | 2,754 | 2,809 |
| 2-72-14-111 | SEASONAL SALARIES | 1,200 | 109 | 1,200 | 1,224 | 1,248 |
| 2-72-14-130 | EMPLOYEE BENEFITS | 200 | 71 | 200 | 204 | 208 |
| 2-72-14-131 | SEASONAL BENEFITS | 100 | 8 | 100 | 102 | 104 |
| 2-72-14-133 | EMPLOYEE NON T4 BENEFITS | 500 | 127 | 500 | 510 | 520 |
| 2-72-14-500 | GOODS | 1,500 | 351 | 1,500 | 1,530 | 1,561 |
| 2-72-14-541 | POWER | 1,100 | 994 | 1,000 | 1,020 | 1,040 |
| 2-72-14-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-72-14-963 | RECOVERIES FROM OPERATING | 3,700 | 5,923 | 5,300 | 5,406 | 5,514 |
| 72 TOTAL SOCCER FIELDS | | 10,900 | 8,434 | 12,500 | 12,750 | 13,005 |
| 74 MUSEUM | | | | | | |
| 2-74-01-110 | SALARIES | 0 | 0 | 0 | 0 | 0 |
| 2-74-01-130 | EMPLOYEE BENEFITS | 0 | 0 | 0 | 0 | 0 |
| 2-74-01-274 | INSURANCE | 0 | 0 | 0 | 0 | 0 |
| 2-74-01-500 | GOODS | 0 | 0 | 0 | 0 | 0 |
| 2-74-01-540 | GAS | 5,600 | 5,420 | 6,100 | 6,222 | 6,346 |
| 2-74-01-541 | POWER | 3,800 | 3,620 | 3,700 | 3,774 | 3,849 |
| 2-74-01-770 | GRANTS TO OTHER ORGANIZATIONS | 7,000 | 7,000 | 7,000 | 7,140 | 7,283 |
| 74 TOTAL MUSEUM | | 16,400 | 16,040 | 16,800 | 17,136 | 17,479 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|----------------------------------|-----------------------------------|----------------|----------------|----------------|----------------|----------------|
| 74 LIBRARY | | | | | | |
| 2-74-02-217 | TELEPHONE | 1,100 | 818 | 700 | 714 | 728 |
| 2-74-02-220 | ADVERTISING | 800 | 1,024 | 800 | 816 | 832 |
| 2-74-02-250 | CONTRACTED REPAIRS | 2,400 | 1,106 | 2,400 | 2,448 | 2,497 |
| 2-74-02-274 | INSURANCE | 3,600 | 3,602 | 5,300 | 5,406 | 5,514 |
| 2-74-02-500 | GOODS | 1,100 | 1,191 | 1,200 | 1,224 | 1,248 |
| 2-74-02-540 | HEATING | 5,200 | 4,953 | 5,600 | 5,712 | 5,826 |
| 2-74-02-541 | POWER | 6,400 | 7,481 | 7,900 | 8,058 | 8,219 |
| 2-74-02-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-74-02-770 | GRANTS | 21,400 | 21,996 | 21,600 | 21,600 | 22,032 |
| 2-74-02-771 | GRANTS - SALARY | 70,100 | 70,064 | 71,500 | 72,930 | 74,389 |
| 2-74-02-963 | RECOVER FROM OPERATING - WATER | 1,610 | 2,695 | 1,880 | 1,918 | 1,956 |
| 74 TOTAL LIBRARY | | 113,710 | 114,929 | 118,880 | 120,826 | 123,242 |
| 74 CENTENNIAL PLACE | | | | | | |
| 2-74-08-110 | SALARIES | 50,800 | 46,897 | 61,100 | 62,322 | 63,568 |
| 2-74-08-111 | SEASONAL SALARIES | 38,500 | 52,851 | 49,700 | 50,694 | 51,708 |
| 2-74-08-130 | BENEFITS | 4,300 | 3,707 | 5,600 | 5,712 | 5,826 |
| 2-74-08-131 | SEASONAL BENEFITS | 2,700 | 2,966 | 3,500 | 3,570 | 3,641 |
| 2-74-08-133 | NON T4 BENEFITS | 4,700 | 4,929 | 10,700 | 10,914 | 11,132 |
| 2-74-08-212 | STAFF TRAINING | 700 | 700 | 700 | 714 | 728 |
| 2-74-08-215 | FREIGHT | 300 | 413 | 300 | 306 | 312 |
| 2-74-08-217 | TELEPHONE | 1,176 | 1,184 | 1,200 | 1,224 | 1,248 |
| 2-74-08-220 | ADVERTISING | 2,700 | 3,597 | 2,700 | 2,754 | 2,809 |
| 2-74-08-232 | CONTRACTED PROFESSIONAL SERVICES | 15,300 | 12,086 | 15,800 | 11,116 | 11,338 |
| 2-74-08-250 | CONTRACTED REPAIRS | 5,300 | 2,755 | 2,200 | 2,244 | 2,289 |
| 2-74-08-274 | INSURANCE | 7,470 | 7,465 | 11,200 | 11,424 | 11,652 |
| 2-74-08-500 | GOODS | 10,100 | 8,731 | 10,100 | 10,302 | 10,508 |
| 2-74-08-540 | HEATING | 9,500 | 8,602 | 10,100 | 10,302 | 10,508 |
| 2-74-08-541 | POWER | 20,500 | 20,168 | 22,200 | 22,644 | 23,097 |
| 2-74-08-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-74-08-764 | ADDED TO OPERATING RESERVE | 0 | 0 | 0 | 6,000 | 6,000 |
| 2-74-08-772 | SUBSIDY - GIFT IN KIND | 0 | 0 | 0 | 0 | 0 |
| 2-74-08-963 | WATER - RECOVERIES FROM OPERATING | 1,100 | 1,211 | 1,100 | 1,122 | 1,144 |
| 2-74-08-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 2-74-0801-500 | HFC EQUIPMENT GOODS | 17,000 | 6,468 | 9,000 | 0 | 0 |
| 2-74-0801-990 | HFC HONORARIUM | 0 | 0 | 0 | 0 | 0 |
| 74 TOTAL CENTENNIAL PLACE | | 192,146 | 184,730 | 217,200 | 213,364 | 217,511 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|----------------------------------|-------------------------------------|---------------|---------------|---------------|---------------|---------------|
| 74 COMMUNITY CENTRE | | | | | | |
| 2-74-09-110 | SALARIES | 5,100 | 2,071 | 5,458 | 5,567 | 5,679 |
| 2-74-09-111 | SEASONAL SALARIES | 1,200 | 170 | 1,200 | 1,224 | 1,248 |
| 2-74-09-130 | BENEFITS | 500 | 144 | 500 | 510 | 520 |
| 2-74-09-131 | SEASONAL STAFF BENEFITS | 100 | 13 | 100 | 102 | 104 |
| 2-74-09-133 | NON T4 BENEFITS | 1,000 | 345 | 1,000 | 510 | 520 |
| 2-74-09-215 | FREIGHT & POSTAGE | 500 | 328 | 500 | 510 | 520 |
| 2-74-09-217 | TELEPHONE | 700 | 412 | 400 | 408 | 416 |
| 2-74-09-220 | ADVERTISING | 200 | 162 | 200 | 204 | 208 |
| 2-74-09-232 | CONTRACTED SERVICES | 33,500 | 33,653 | 33,700 | 34,374 | 35,061 |
| 2-74-09-250 | CONTACTED REPAIRS | 5,300 | 3,243 | 11,300 | 5,526 | 5,637 |
| 2-74-09-274 | INSURANCE | 4,870 | 4,865 | 6,840 | 6,977 | 7,116 |
| 2-74-09-500 | GOODS | 4,000 | 5,364 | 4,100 | 4,182 | 4,266 |
| 2-74-09-510 | PERFORMING ARTS PROGRAM | 0 | 0 | 0 | 0 | 0 |
| 2-74-09-515 | POP | 0 | 0 | 0 | 0 | 0 |
| 2-74-09-540 | HEAT | 6,000 | 5,319 | 6,400 | 6,728 | 6,863 |
| 2-74-09-541 | POWER | 10,500 | 12,011 | 13,500 | 13,770 | 14,045 |
| 2-74-09-762 | TRANSFER TO CAPITAL | 0 | 0 | 0 | 0 | 0 |
| 2-74-09-764 | TRANSFER TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-74-09-772 | SUBSIDY - GIFT IN KIND | 0 | 0 | 0 | 0 | 0 |
| 2-74-09-963 | GROSS RECOVERY TO OPERATING (WATER) | 1,030 | 1,426 | 1,250 | 1,275 | 1,301 |
| 2-74-09-990 | OTHER | 0 | 0 | 0 | 0 | 0 |
| 2-74-09-999 | AMORTIZATION EXPENSE | 0 | 0 | 0 | 0 | 0 |
| 74 TOTAL COMMUNITY CENTRE | | 74,500 | 69,526 | 86,448 | 81,867 | 83,504 |
| 74 LIONS HALL | | | | | | |
| 2-74-10-250 | CONTRACTED REPAIRS | 7,000 | 5,633 | 1,000 | 1,020 | 1,040 |
| 2-74-10-274 | INSURANCE (PORTION OF BUILDING) | 750 | 749 | 780 | 796 | 812 |
| 2-74-10-500 | GOODS | 500 | 1,360 | 500 | 510 | 520 |
| 2-74-10-540 | HEAT | 2,800 | 2,900 | 3,200 | 3,264 | 3,329 |
| 2-74-10-541 | POWER | 1,800 | 1,493 | 1,700 | 1,734 | 1,769 |
| 2-74-10-764 | TRANSFER TO OPERATING RESERVE | 0 | 0 | 0 | 0 | 0 |
| 2-74-10-963 | GROSS REC TO OPERATING - WATER | 570 | 600 | 580 | 592 | 603 |
| 74 TOTAL LIONS HALL | | 13,420 | 12,736 | 7,760 | 7,915 | 8,074 |

| ACCOUNT NUMBER | OPERATING EXPENSES DESCRIPTION | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|--------------------------------------|--|-------------------|------------------|-------------------|-------------------|-------------------|
| GOVERNMENT REQUISITIONS | | | | | | |
| 2-77-00-741 | SCHOOL FOUNDATION (rounded) | 661,800 | 661,795 | 665,000 | 678,300 | 691,866 |
| 2-77-00-754 | ACADIA FOUNDATION (rounded) | 174,900 | 174,863 | 174,100 | 177,582 | 181,134 |
| 2-77-00-755 | DESIGNATED INDUSTRIAL PROPERTY | 638 | 0 | 680 | 680 | 680 |
| 2-77-00-757 | PROVISION FOR DOUBTFUL ACCOUNTS | 2,500 | 0 | 2,500 | 2,550 | 2,601 |
| TOTAL GOVERNMENT REQUISITIONS | | 839,838 | 836,658 | 842,280 | 859,112 | 876,281 |
| ACCUMULATED SURPLUS | | | | | | |
| 2-78-00-210 | TRANSFER TO RESERVES PRIOR YEAR SURPLUS | 0 | 0 | 0 | 0 | 0 |
| 2-78-00-910 | ACCUMULATED SURPLUS | 0 | 0 | 0 | 0 | 0 |
| TOTAL ACCUMULATED SURPLUS | | 0 | 0 | 0 | 0 | 0 |
| RESERVE FOR OPERATING | | | | | | |
| 2-79-00-764 | GENERAL RESERVE FOR OPERATING | 0 | 0 | 0 | 0 | 0 |
| TOTAL RESERVES | | 0 | 0 | 0 | 0 | 0 |
| CONTINGENCY | | | | | | |
| 2-97-0000-764 | CONTINGENCY | 0 | 0 | 0 | 0 | 0 |
| TOTAL CONTINGENCY | | 0 | 0 | 0 | 0 | 0 |
| TOTAL OPERATING EXPENDITURES | | 8,120,998 | 7,322,429 | 8,750,848 | 8,416,417 | 9,129,205 |
| TOTAL CAPITAL EXPENDITURES | | 2,188,602 | 760,975 | 7,909,679 | 6,289,500 | 980,400 |
| TOTAL EXPENDITURES | | 10,309,600 | 8,083,404 | 16,660,527 | 14,705,917 | 10,109,605 |
| TOTAL REVENUES | | 10,436,206 | 9,687,167 | 16,666,667 | 14,538,331 | 9,770,739 |
| TOTAL SURPLUS (DEFICIT) | | 126,605 | 1,603,763 | 6,140 | -167,586 | -338,866 |

| ACCOUNT NUMBER | DESCRIPTION | DETAIL | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET | 2027 BUDGET |
|--|---|-------------------|-------------|-------------|--------------|---------------|----------------|-------------|
| ADMINISTRATION CAPITAL EXPENSES | | | 0 | 0 | 5,000 | 40,000 | 115,000 | 0 |
| 2023 | | | | | | | | |
| 8-12-0000-620 | WEST ELECTRONIC SIGN RENOVATION | 0 | | | | | | |
| | | <u>0</u> | | | | | | |
| 2024 | | | | | | | | |
| 8-12-0000-620 | WEST ELECTRONIC SIGN RENOVATION | 5,000 | | | | | | |
| | | <u>5,000</u> | | | | | | |
| 2025 | | | | | | | | |
| 8-12-0000-620 | REPLACE HEATING SYSTEM 5 FURNACES WITH NATURAL GAS | 40,000 | | | | | | |
| | | <u>40,000</u> | | | | | | |
| 2026 | | | | | | | | |
| 8-12-0000-620 | ROOF REPLACEMENT OFFICE BOULEVARD ENHANCEMENT | 100,000 15,000 | | | | | | |
| | | <u>115,000</u> | | | | | | |
| 2027 | | | | | | | | |
| 8-12-0000-620 | | 0 | | | | | | |
| | | <u>0</u> | | | | | | |

| ACCOUNT NUMBER | DESCRIPTION | DETAIL | | | | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET | 2027 BUDGET |
|----------------|---|------------------|--------|----|--|------------------|----------------|----------------|---------------|----------------|---------------|
| | FIRE CAPITAL EXPENSES | | | | | 1,126,600 | 235,960 | 624,600 | 57,500 | 418,400 | 79,800 |
| 2023 | | | | | | | | | | | |
| 8-23-0000-630 | EQUIPMENT - BUNKER GEAR - 4 SETS | 17,600 | 4,400 | 4 | | | | | | | |
| 8-23-0000-630 | PORTABLE RADIO REPLACEMENT PROGRAM | 45,000 | 3,000 | 15 | | | | | | | |
| 8-23-0000-630 | PAGER REPLACEMENT PROG- 10 OF 30 UNITS | 7,000 | 700 | 10 | | | | | | | |
| 8-23-0000-630 | MOBILE RADIO REPLACEMENT | 27,000 | 3,000 | 9 | | | | | | | |
| 8-23-0000-630 | BURN PROPS - FUNDED BY FF ASSOCIATION | 440,000 | | | | | | | | | |
| 8-23-0000-650 | BALANCE OF RESCUE TRUCK | 590,000 | | | | | | | | | |
| | | <u>1,126,600</u> | | | | | | | | | |
| 2024 | | | | | | | | | | | |
| 8-23-0000-630 | OUTSIDE BURN PROPS | 220,000 | | | | | | | | | |
| 8-23-0000-630 | EQUIPMENT - BUNKER GEAR - 4 SETS | 17,600 | 4,400 | 4 | | | | | | | |
| 8-23-0000-630 | PORTABLE RADIO REPLACEMENT PROGRAM | 45,000 | 3,000 | 15 | | | | | | | |
| 8-23-0000-630 | SCBA PACKS | 342,000 | 17,100 | 20 | | | | | | | |
| | | <u>624,600</u> | | | | | | | | | |
| 2025 | | | | | | | | | | | |
| 8-23-0000-630 | EQUIPMENT - BUNKER GEAR - 4 SETS | 18,000 | 4,500 | 4 | | | | | | | |
| 8-23-0000-630 | PORTABLE RADIO REPLACEMENT PROGRAM | 12,000 | 3,000 | 4 | | | | | | | |
| 8-23-0000-630 | SMALL INFLATABLE WATER RESCUE BOAT | 9,500 | 9,500 | 1 | | | | | | | |
| 8-23-0000-630 | GRAIN BIN RESCUE KIT | 8,000 | 8,000 | 1 | | | | | | | |
| 8-23-0000-630 | AIR LIFT BAG KIT | 10,000 | 10,000 | 1 | | | | | | | |
| | | <u>57,500</u> | | | | | | | | | |
| 2026 | | | | | | | | | | | |
| 8-23-0000-630 | EQUIPMENT - BUNKER GEAR - 4 SETS | 18,400 | 4,600 | 4 | | | | | | | |
| 8-23-0000-650 | RAPID RESPONSE UNIT | 400,000 | | | | | | | | | |
| | | <u>418,400</u> | | | | | | | | | |
| 2027 | | | | | | | | | | | |
| 8-23-0000-630 | EQUIPMENT - BUNKER GEAR - 4 SETS | 18,800 | 4,700 | 4 | | | | | | | |
| 8-23-0000-630 | MOBILE RADIOS | 12,000 | 3,000 | 4 | | | | | | | |
| 8-23-0000-630 | PAGERS | 9,000 | 900 | 10 | | | | | | | |
| 8-23-0000-630 | CORDLESS SPREADER (VEHICLE EXTRICATION) | 20,000 | 20,000 | 1 | | | | | | | |
| 8-23-0000-630 | CORDLESS CUTTER (VEHICLE EXTRICATION) | 20,000 | 20,000 | 1 | | | | | | | |
| | | <u>79,800</u> | | | | | | | | | |

| ACCOUNT NUMBER | DESCRIPTION | DETAIL | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET | 2027 BUDGET |
|-----------------------------------|---------------|--|----------------|----------------|------------------|------------------|---------------|-------------|
| PW CAPITAL EXPENSE | | | 0 | | 240,000 | 75,000 | 70,000 | 0 |
| 2023 | 8-31-0000-650 | 1 (4 X 4) 1/2 TON TRUCK \$53,000 Removed from Dec Budget | 0 | | | | | |
| | | | 0 | | | | | |
| 2024 | 8-31-0000-630 | LOADER TO REPLACE 2009 MODEL Includes trade in of 2009 model \$60,000 | 180,000 | | | | | |
| | 8-31-0000-650 | 1 (4x4) 1/2 TON TRUCK 1 (4x4) 1/2 TON TRUCK BYLAW | 60,000 0 | | | | | |
| | | | 240,000 | | | | | |
| 2025 | 8-31-0000-630 | FORKLIFT - USED | 75,000 | | | | | |
| | | | 75,000 | | | | | |
| 2026 | 8-31-0000-650 | 1 (4x4) 1/2 TON TRUCK | 70,000 | | | | | |
| | | | 70,000 | | | | | |
| S & R CAPITAL EXPENSES | | | 351,200 | 220,793 | 6,778,698 | 3,597,000 | 0 | 0 |
| 2023 | 8-32-0000-630 | PALLISER & PIONEER TRAIL ENGINEERING | 142,300 | | | | | |
| | 8-32-0000-630 | GRADER REPLACEMENT (\$208,900 TO PURCHASE) FUNDED FROM GRANTS & DEFERRED MSI & FGT | 208,900 0 | | | | | |
| | | | 351,200 | | | | | |
| 2024 | 8-32-0000-610 | INFRASTRUCTURE PROGRAM DOWNTOWN PROJ FUNDED FROM PRIOR YEAR MSI & FGT & CCTI | 6,433,979 | | | | | |
| | 8-32-0000-630 | PALLISER & PIONEER TRAIL ENGINEERING | 124,719 | | | | | |
| | 8-32-0000-630 | SANDING / PLOW TRUCK (2000) | 220,000 | | | | | |
| | | | 6,778,698 | | | | | |
| 2025 | 8-32-0000-610 | INFRASTRUCTURE PROGRAM PIONEER/PALLISER TR FUNDED FROM TRANSFERS TO RESERVE & DEBENTURE | 1,900,000 | | | | | |
| | 8-32-0000-650 | BRIDGE REPLACEMENT PROGRAM - PIONEER TRAIL GRANT FUNDING 75% | 1,697,000 | | | | | |
| | | | 3,597,000 | | | | | |
| 2026 | 8-32-0000-650 | | 0 | | | | | |
| | | | 0 | | | | | |

| ACCOUNT NUMBER | DESCRIPTION | DETAIL | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET | 2027 BUDGET |
|----------------|---|---------|----------------|----------------|---------------|-------------|-------------|-------------|
| | AIRPORT CAPITAL EXPENSES | | 422,822 | 181,045 | 20,000 | 0 | 0 | 0 |
| 2023 | | | | | | | | |
| 8-33-0000-610 | AUTOMATIC FUELING STATION - AIRPLANE FUEL | 70,000 | | | | | | |
| | RUNWAY LIGHTS | 352,822 | | | | | | |
| | STRATEGIC TRANSPORTATION INITIATIVES PROG | 422,822 | | | | | | |
| 2024 | | | | | | | | |
| 8-33-0000-610 | AUTOMATIC FUELING STATION - AIRPLANE FUEL | 5,000 | | | | | | |
| | RUNWAY LIGHTS | 15,000 | | | | | | |
| | STRATEGIC TRANSPORTATION INITIATIVES PROG | 20,000 | | | | | | |
| | WATER DIST - CAPITAL EXPENSES | | 27,500 | 27,003 | 0 | 0 | 0 | 0 |
| 2023 | | | | | | | | |
| | WATER READER HARDWARE / SOFTWARE | 27,500 | | | | | | |
| | | 27,500 | | | | | | |
| 2024 | | | | | | | | |
| | | 0 | | | | | | |

| ACCOUNT NUMBER | DESCRIPTION | DETAIL | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET | 2027 BUDGET |
|--|----------------------|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| SEWER CAPITAL EXPENSES | | | 0 | | 0 | 0 | 0 | 0 |
| 2023 | | | 0 | | | | | |
| 2024 | | | 0 | | | | | |
| CEMETERY CAPITAL EXPENSES | | | 25,000 | 11,381 | 11,381 | 0 | 40,000 | 0 |
| 2023 | 8-56-0000-610 | COLUMBARIUM | 25,000 | | | | | |
| | | | 25,000 | | | | | |
| 2024 | 8-56-0000-610 | COLUMARIUM 50% FROM 2023 | 11,381 | | | | | |
| | | | 11,381 | | | | | |
| 8-56-0000-610 | COLUMBARIUM | 25,000 | | | | | | |
| | HEADSTONE FOUNDATION | 15,000 | | | | | | |
| | | 40,000 | | | | | | |
| COMM OFFICE BUILDING CAPITAL EXPENSES | | | 0 | | 0 | 0 | 0 | 0 |
| 2024 | 8-61-0200-620 | ROOF REPAIRS | 0 | | | | | |
| | | BUILDING SOLD IN 2023 | 0 | | | | | |

| ACCOUNT NUMBER | DESCRIPTION | DETAIL | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET | 2027 BUDGET |
|------------------------------------|---------------|--|-------------|-------------|-------------|-------------|-------------|-------------|
| VIC CAPITAL EXPENSES | | | 0 | | 0 | 0 | 0 | 0 |
| 2024 | 8-61-0000-630 | FREEZER UNIT harvest sky purchased | | 0 0 | | | | |
| RECREATION CAPITAL EXPENSES | | | 70,980 | 23,706 | 0 | 0 | 0 | 0 |
| 2023 | 2-72-0800-610 | CCRF - SENIORS AMENITY ZONE - WALKING TRAIL EXPANSION (BASE WORK, CULVERT & SHALE (from reserves) FROM HKH CAPITAL FOR SIDEWALKS - 60,000 | 70,980 | | | | | |
| 2024 | | | | 0 0 | | | | |
| 2025 | | | | 0 | | | | |
| POOL CAPITAL EXPENSES | | | 15,000 | 0 | 15,000 | 30,000 | 0 | 0 |
| 2023 | 8-72-0100-630 | POOL HEATER - JUNIOR OLYMPIC funds in reserve FUNDS ARE IN DEFERRED FOR HEATER | 15,000 | 15,000 | | | | |
| 2024 | 8-72-0100-630 | POOL HEATER - JUNIOR OLYMPIC funds in reserve FUNDS ARE IN DEFERRED FOR HEATER | 15,000 | 15,000 | | | | |
| 2025 | 8-72-0100-630 | POOL HEATERS - DIVE TANK & LEISURE (2014) | 30,000 | 30,000 | | | | |

| ACCOUNT NUMBER | DESCRIPTION | DETAIL | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET | 2027 BUDGET |
|--------------------------------------|---|----------------|---------------|--------------|---------------|---------------|----------------|-------------|
| ARENA CAPITAL EXPENSES | | | 6,000 | 5,970 | 50,000 | 70,000 | 220,000 | 0 |
| 2023 | FLOOR SCRUBBER | 6,000 | | | | | | |
| 2024 | 8-72-0200-620 REPLACE BACKS & BENCHES IN BLEACHER SEC A & B | 25,000 | | | | | | |
| | 8-72-0200-620 INTERIOR PAINTING | 25,000 | | | | | | |
| | | <u>50,000</u> | | | | | | |
| 2025 | 8-72-0200-620 ROOF REPAIRS | 30,000 | | | | | | |
| | 8-72-0200-630 CHILLER REPLACEMENT | 40,000 | | | | | | |
| | | <u>70,000</u> | | | | | | |
| 2026 | 8-72-0200-630 OLYMPIA REPLACEMENT | 180,000 | | | | | | |
| | 8-72-0200-620 EXTERIOR WALL FOUNDATION REPAIRS | 20,000 | | | | | | |
| | 8-72-0200-620 SOUTH PARKING AREA DRAINAGE | 20,000 | | | | | | |
| | | <u>220,000</u> | | | | | | |
| PARKS SHOP CAPITAL EXPENSES | | | 0 | | 0 | 0 | 0 | 0 |
| CURLING RINK CAPITAL EXPENSES | | | 10,000 | 0 | 10,000 | 80,000 | 20,000 | 0 |
| 2023 | WEST INTERIOR WALL REPAIR - WALL SEPARATED | 10,000 | | | | | | |
| 2024 | 8-72-0400-620 WEST INTERIOR WALL REPAIR - WALL SEPARATED FUNDED FROM RESERVES | 10,000 | | | | | | |
| | 8-72-0400-620 INTERIOR PAINTING | 0 | | | | | | |
| | | <u>10,000</u> | | | | | | |
| 2025 | 8-72-0400-620 HEATER REPAIRS | 40,000 | | | | | | |
| | 8-72-0200-630 CHILLER REPLACEMENT | 40,000 | | | | | | |
| | | <u>80,000</u> | | | | | | |
| 2026 | 8-72-0400-610 SOUTH PARKING AREA DRAINAGE | 20,000 | | | | | | |
| | | <u>20,000</u> | | | | | | |

| ACCOUNT NUMBER | DESCRIPTION | DETAIL | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET | 2027 BUDGET |
|----------------|---|---------|---------------|---------------|----------------|----------------|---------------|-------------|
| | FLP CAPITAL EXPENSES | | 28,400 | 35,043 | 0 | 240,000 | 47,000 | 0 |
| 2023 | 8-72-0700-610 CAMPSITE ELECTRICAL - COMPLETION | 28,400 | | | | | | |
| | 48,000 - 19,652.58 SPENT IN 2022 | 28,400 | | | | | | |
| 2024 | 8-72-0700-630 HELMER DAM WATER PROJECT - AERATION | 0 | | | | | | |
| | WILL APPLY FOR GRANT MOVED TO 2025 | 0 | | | | | | |
| 2025 | 8-72-0700-630 HELMER DAM WATER PROJECT - AERATION | 240,000 | | | | | | |
| | WILL APPLY FOR GRANT | | | | | | | |
| | 8-72-0700-610 PATHWAY DEVELOPMENT | 0 | | | | | | |
| | 8-72-0700-610 TREE PLANTING - MAJOR AMOUNT | 0 | | | | | | |
| | 8-72-0700-610 SOLAR LIGHTS | 0 | | | | | | |
| | | 240,000 | | | | | | |
| 2026 | 8-72-0700-610 PATHWAY DEVELOPMENT | 25,000 | | | | | | |
| | 8-72-0700-610 TREE PLANTING - MAJOR AMOUNT | 10,000 | | | | | | |
| | 8-72-0700-610 SOLAR LIGHTS | 12,000 | | | | | | |
| | | 47,000 | | | | | | |
| | PARKS CAPITAL EXPENSES | | 95,100 | 20,075 | 109,000 | 170,000 | 50,000 | 0 |
| 2023 | 8-72-0800-630 MOWER REPLACEMENT - ZERO TURN | 20,100 | | | | | | |
| | 8-72-0800-630 SKATEPARK UPGRADES | 75,000 | | | | | | |
| | 25,000 FUNDED FROM RESERVES | | | | | | | |
| | 8-72-0800-650 PARKS 1/2 TON (4 X 4)- REPLACE - \$53,000 | | | | | | | |
| | Removed from Dec Budget | 95,100 | | | | | | |
| 2024 | 8-72-0800-630 SKATEPARK UPGRADES | 100,000 | | | | | | |
| | 25,000 FUNDED FROM RESERVES | | | | | | | |
| | | 0 | | | | | | |
| | 8-72-0800-650 WATER TANK AND PUMP | 9,000 | | | | | | |
| | | 109,000 | | | | | | |
| 2025 | 8-72-0800-630 BOBCAT REPLACEMENT | 85,000 | | | | | | |
| | 8-72-0000-630 1/2 TON 4x4 TRUCK | 65,000 | | | | | | |
| | 8-72-0800-650 USED DUMP TRUCK WITH TIP DECK | 20,000 | | | | | | |
| | | 170,000 | | | | | | |
| 2026 | 8-72-0800-630 MOWER REPLACEMENT - ZERO TURN | 30,000 | | | | | | |
| | 2-72-0800-610 MEMORIAL PARK FOUNTAIN REBUILD | 20,000 | | | | | | |
| | | 50,000 | | | | | | |
| 8-72-13-600 | HKH PARK CAPITAL EXPENSES | | 0 | | 0 | 0 | 0 | 0 |

| ACCOUNT NUMBER | DESCRIPTION | DETAIL | 2023 BUDGET | 2023 ACTUAL | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET | 2027 BUDGET |
|----------------------|---|-----------|------------------|----------------|------------------|------------------|----------------|---------------|
| 8-74-0200-620 | LIBRARY CAPITAL EXPENSES | | 10,000 | 0 | 10,000 | 100,000 | 0 | 0 |
| 2023 | 8-74-0200-610 NORTH SIDE WATER DIVERSION | 10,000 | | | | | | |
| | funded from deferred | 10,000 | | | | | | |
| 2024 | 8-74-0200-610 NORTH SIDE WATER DIVERSION | 10,000 | | | | | | |
| | funded from deferred | 10,000 | | | | | | |
| 2025 | 8-74-0200-620 LIBRARY EXTERIOR IMPROVEMENTS | 100,000 | | | | | | |
| | (INSULATION & SIDING) PLANNED IN 2021 | 100,000 | | | | | | |
| 8-74-08-620 | RCSC CAPITAL EXPENSES | | 0 | | 12,000 | 30,000 | 0 | 0 |
| 2024 | 8-74-0800-620 UPGRADE SECURITY SYSTEM (MORE CAMERAS) | 12,000 | | | | | | |
| | (if not completed in 2020) | 12,000 | | | | | | |
| 2025 | 8-74-0800-620 FITNESS CENTRE FLOORING REPLACE (GRANT) | 30,000 | | | | | | |
| 2026 | 8-74-0800-620 SOLAR PANELS FOR ENERGY CONSERVATION | 0 | | | | | | |
| 8-74-09-620 | COMMUNITY CENTRE CAPITAL | | 0 | | 24,000 | 1,800,000 | 0 | 0 |
| 2024 | 8-74-0900-610 NEW VINYL COVERED CHAIRS (125) | 12,000 | | | | | | |
| | 8-74-0900-610 NEW ROUND TABLES (45) | 12,000 | | | | | | |
| | | 24,000 | | | | | | |
| 2025 | CENTRE RENOVATION & EXPANSION | 1,800,000 | | | | | | |
| | FUNDED BY FEDERAL GRANT 1,350,000 SA 225,000 | 1,800,000 | | | | | | |
| | TOWN RESERVES 225,000 | | | | | | | |
| TOTAL CAPITAL | | | 2,188,602 | 760,975 | 7,909,679 | 6,289,500 | 980,400 | 79,800 |

UTILITY REVIEW - REVENUE & EXPENDITURES

| DESCRIPTION | 2023 BUDGET | 2023 PROJECTED | 2024 BUDGET | 2025 BUDGET | 2026 BUDGET |
|---|------------------|-------------------|------------------|------------------|------------------|
| WATER & SEWER UTILITY | | | | | |
| WATER SUPPLY & DISTRIBUTION | 1,237,500 | 1,246,664 | 1,271,200 | 1,296,624 | 1,322,556 |
| SANITARY SEWERS | 307,600 | 260,766 | 270,100 | 265,302 | 270,608 |
| TOTAL REVENUE | 1,545,100 | 1,507,430 | 1,541,300 | 1,561,926 | 1,593,165 |
| WATER PLANT & TREATMENT | 912,900 | 972,740 | 939,200 | 957,984 | 977,144 |
| WATER LINES & DISTRIBUTION | 404,700 | 366,875 | 415,800 | 421,116 | 426,538 |
| includes cost of sidewalk & pavement repair | | | | | |
| SANITARY SEWERS | 212,320 | 209,913 | 200,880 | 193,898 | 196,776 |
| TOTAL EXPENDITURE | 1,529,920 | 1,549,528 | 1,555,880 | 1,572,998 | 1,600,458 |
| NET PROFIT (LOSS) | 15,180 | (42,098) | (14,580) | (11,072) | (7,293) |
| SOLID WASTE UTILITY | | | | | |
| GARBAGE COLLECTION & DISPOSAL | 74,300 | 76,442 | 74,300 | 74,300 | 74,300 |
| REGIONAL WASTE FEES | 353,900 | 353,033 | 353,900 | 353,900 | 353,900 |
| TOTAL REVENUE | 428,200 | 429,475 | 428,200 | 428,200 | 428,200 |
| GARBAGE COLLECTION | 75,700 | 75,694 | 75,700 | 75,706 | 75,712 |
| REGIONAL WASTE SYSTEM | 353,800 | 334,585 | 353,800 | 353,800 | 353,800 |
| TOTAL EXPENDITURE | 429,500 | 410,279 | 429,500 | 429,506 | 429,512 |
| NET PROFIT (LOSS) | (1,300) | 19,196 | (1,300) | (1,306) | (1,312) |
| TOTAL PROFIT OR LOSS | 13,880 | (22,901) | (15,880) | (12,378) | (8,605) |

Date: May 14, 2024

Agenda Item No: 09.03

Hanna Pickleball Club – Wind Screen Proposal

Recommended Motion

That Council accepts the Wind Screen Proposal from the Hanna Pickleball Club and authorizes Administration to purchase wind screens for the four sides of the fence at the Town of Hanna Pickleball/Tennis Court facility in the amount of \$8,000 with the funds derived through the Town of Hanna Operating Budget (\$6,000) and a contribution from the Hanna Pickleball Club in the amount of (\$2,000).

Background

The Town of Hanna did a significant renovation to the surface of the Hanna Tennis Courts in the summer of 2022 which included the addition of Pickleball courts painted on the surface. With this improvement the Club moved their outdoors play to this facility from the Outdoor rink facility that they had used previously.

The Hanna Pickleball Club recently submitted a proposal to the Town of Hanna on the need to have wind screens on the four fences of the facility. The Club is prepared to cost share the project on a 75% Town – 25% Club basis and the cost to complete the project is estimated at \$8,000.

Representatives of the Club were in attendance earlier in the meeting to review their proposal with Council and impress the importance of the wind screens on the ability to use the courts effectively.

This is a non budgeted expense but could be purchased through the existing Operating Budget Line of Parks Goods (\$28,100) but may cause that budget line to be over at the end of the year.

Other options for Council consideration are listed below:

1. Complete 2 sides in 2024 at an estimated cost of \$4,000 - \$3,000 payable by the Town and \$1,000 by the Club with the remaining two sides budgeted for and completed in 2025.



2. Complete 3 sides in 2024 at an estimated cost of \$6,000 - \$4,500 payable by the Town and \$1,500 by the Club with the remaining side budgeted for and completed in 2025.
3. Advise the Club that since this is a non-budgeted expense that it be tabled to the 2025 Budget.

Communications

Highlights of the report will be communicated through the Town of Hanna Social Media Programs.

Financial Implications

| | | | |
|-------------------|-----------------|-------------------|-----------------|
| Operating: | _____ N/A _____ | Capital Cost: | _____ N/A _____ |
| Budget Available: | _____ | Budget Available: | _____ |
| Unbudgeted Costs: | _____ | Unbudgeted Costs: | _____ |
| Source of Funds: | _____ | Source of Funds: | _____ |

Policy and/or Legislative Implications

N/A

Attachments

1. Hanna Pickleball Club – Wind Screen Proposal

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer

Hanna Pickleball/Tennis Court Improvement Project

May 1, 2024

Hanna Pickleball Group

Town of Hanna

Attention: Kim Neill CAO

Further to our recent conversation, The Hanna Pickleball Group request that the Town of Hanna consider installing Wind Screens on the Hanna Pickleball/Tennis Court. We have gathered some information including the rationale for the project, possible suppliers, products and costs. We estimate the cost to install the windscreen around the perimeter would be in the \$8000 range. The club is prepared to contribute 25% of the cost as well as provide volunteer labor for preparation and installation. We have attached a summary of the information we have assembled for consideration by the Town.

We would be pleased to discuss this with the Town with a view to developing a strategy to move forward with the project.

Hanna Pickleball Group

c/o Jay Slemper,

403-854-0424

Cc: Kevin Olsen, Facilities Manager

PERIMETER WIND SCREEN HANNA RAQUET FACILITY

The Town has undertaken significant investments and improvements at the courts over the last few years. We believe the community wants to see that investment fully utilized through increased activity and use by the community. The court surface is second to none in small communities in rural Alberta. The facilities have fostered an increase in activity at the courts that includes both members of the club and members of the community bringing their families or friends for unorganized recreational play. Wind does affect the use and installation of the wind screens would improve the opportunity and enjoyment for the users.

As for the Pickleball Group, we have had increased growth in the membership and the skill of the players (40 members). As a result, we have been able to add programming including beginner and advance lessons, recreational mixed gender and mixed skill level play two evenings a week and two mornings a week, a men's night and a ladies' nights. We see potential for a time slot for drop play with more of a recreational (less competitive) focus as well as opportunity for drop-in and organized youth play.

NEED FOR THE WIND SCREENING

Wind speed and direction

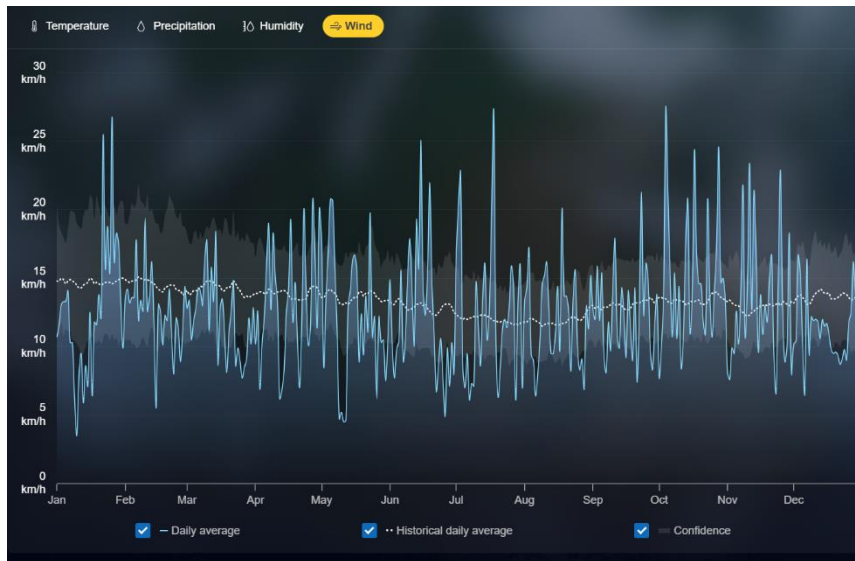
Pickle ball is played with a noticeably light weight wiffle ball that is affected by the wind. General guideline for play we observe would be:

- Ideal under 10 km per hour
- Affected but still play over 10 but under 20 km per hour
- No play above 20 km per hour

Historical wind data shows the wind is above 10 km/hr. about 70% of the time. The outdoor season average is between 15 and 17 km/hr. Scheduled recreational play occurs two mornings and four evenings a week with other nonscheduled play between members of different skill levels occurring most days. Play is affected by the wind many of the days. In true Hanna spirit we play most of the days, but it does affect the enjoyment and limits participation.

Prevailing winds are from the Northwest and Southwest however we do experience a significant amount of wind from the East which is unprotected.

The courts are exposed to the wind. There is some wind break on the North side provided by some willows planted along the fence and the golf cart sheds.



GOLF BALL HAZARD NORTH SIDE

Several times a year an errant golf ball comes into the courts. A wind screen on the North side would add an element of safety but would not eliminate the hazard.

Is the fence strong enough to support the wind screen during high winds?

We have heard from other clubs such as Strathmore and Stony Plain that their fences blew over in an extreme high wind event. The Town of Hanna Facilities Manager has advised us that the fence would be strong enough to hold the screen. Suppliers indicated that the risk can be mitigated by:

- using one row of 120lb ties and two rows of 50 lb ties so in a wind the 50 lb ties let go saving the fence and the 120 lb keep it from completely blowing away
- Installing 2 rows of wind vents in the wind screen to reduce the pressure on the fence
- Planting some trees around the facility would be beneficial in reducing the pressure on the fence but that is a longer-range solution. Invasive roots under the court are a concern.

COST ESTIMATES

Three suppliers were contacted for recommendations for suitable windscreens for windy locations as well as pricing.

Height: 9 feet

Wind vents: 2 rows 10 feet apart off set so there is a vent every 5 feet.

Grommet, 18 inch spacing top, bottom, side, and middle

Ties: metal 50 lb

TOMKO SPORT Systems: \$7500 for perimeter

Canadian company specializing in the construction of tennis and pickleball courts recommended a polyester material, with two rows of wind vents. This is the company that resurfaced the courts [Windscreen & Divider Netting Archives - Tomko Sports](#)

PUTTERMANS ATHLETICS: Dura Air \$ 7100 for perimeter

Ten Air Pro \$7500 for perimeter

US company based in Florida. Have supplied Canadian Companies (Pickleball Depot) who are no longer selling wind screen. [Windscreen & Privacy Screen – Putterman Athletics](#)

These are supply only quotes and would not include installation. Pickleball Players are willing to assist the Town installing the fence.

Sports Systems: <https://www.sportssystemscanada.com> are providing a quote but we have not received it yet. Canadian Dealer for Douglas Sports: [Douglas® VCP Windscreen - Douglas Sports \(douglas-sports.com\)](#)

FUNDING:

We used \$7500 as a base estimated cost, with a \$500 contingency that would bring the cost estimate to \$8000

Pickleball club is proposing a 75% Town/ 25% Pickleball club cost share

| Organization | 2 sides (North and West) | 3 sides (North, West and South) | 4 sides |
|-----------------|-----------------------------|------------------------------------|---------|
| Pickleball Club | 1000 | 1500 | 2000 |
| Town of Hanna | 3000 | 4500 | 6000 |
| | 4000 | 6000 | 8000 |

Date: May 14, 2024

Agenda Item No: 10.01

By-Law 1034-2024 – The 2024 Tax Rate Bylaw

Recommended Motion

That Council give first reading to Bylaw 1034-2024, the 2024 Tax Rate bylaw.

That Council give second reading to Bylaw 1034-2024, the 2024 Tax Rate bylaw.

That Council provide unanimous consent for third reading of Bylaw 1034-2024, the 2024 Tax Rate bylaw, at this meeting.

That Council give third and final reading to Bylaw 1034-2024, the 2024 Tax Rate bylaw.

Background

The Tax Rate Bylaw is based on the 2024 Operating and Capital Budgets as amended by the Spring Budget Adjustments approved earlier this meeting. If Council adopted the budget as recommended, it is Administrations recommendation that the 2024 Tax Rate Bylaw be given three readings at this meeting, to allow the tax notices to be prepared and mailed in June.

As presented in the Spring Budget Adjustments, the total assessed values of properties in Hanna have increased from the 2023 assessments by \$19,332,400. The assessments on taxable properties increased by \$17,205,270 as follows:

- Residential property assessment increased by \$12,837,650 (\$165,319,090 to \$178,156,740).
- Non – Residential Assessment has increased by \$4,367,620 (\$67,660,460 to 72,028,080).

At the April 24, 2024, Council Information Meeting the consensus of Council was that the Residential Municipal Tax Rate be reduced by 3% from the 2023 rate and that the Non-Residential Municipal Tax Rate be reduced by 1% from the 2023 rate. Those calculations are included in the Tax Rate Bylaw.



The Education Property Tax requisition has increased from 2023 by \$3,222 (\$661,795 - \$665,017). The province determines how many tax dollars are collected from residential properties and how many tax dollars are collected from non-residential properties. Using the current requisition, the Education Tax Rate decreased by .1664 for residential properties and .0269 for non-residential properties.

The Acadia Foundation requisition decreased by \$784 from 2023 (\$174,862 - \$174,078), so the tax rate decreased by .0429 for both residential and non-residential properties.

The 2024 Designated Industrial Property requisition is \$684.40. The DI assessment affects 12 Industrial properties with a total assessed value of \$8,425,960. The Provincial government provides the requisition amount of \$680.40 and tax rate needed to achieve it, which is 0.0765 for 2024.

The **Residential & Farmland Tax Rate** changed as follows:

| | | | | | |
|---------------------|----------------|-----------|----------------|----------------------|---------------|
| ➤ General Municipal | 11.0113 | to | 10.6810 | | -.3303 |
| ➤ School | 2.5797 | to | 2.4133 | | -.1664 |
| ➤ Acadia Foundation | .7566 | to | .7137 | | -.0429 |
| TOTAL | 14.3476 | to | 13.8080 | a decrease of | 0.5396 |

The **Non- Residential Tax Rate** changed as follows:

| | | | | | |
|---------------------|----------------|-----------|----------------|----------------------|---------------|
| ➤ General Municipal | 13.6894 | to | 13.5525 | | -0.1369 |
| ➤ School | 3.7114 | to | 3.6845 | | -.0269 |
| ➤ Acadia Foundation | .7566 | to | .7137 | | -.0429 |
| TOTAL | 18.1574 | to | 17.9507 | a decrease of | 0.2067 |

Based on an Assessed Value of **\$200,000** taxes will decrease as follows for Residential / Farmland property:

| <u>Residential /Farmland</u> | <u>2023</u> | <u>2024</u> | <u>Change</u> |
|------------------------------|---------------|---------------|---------------|
| Municipal Property Tax | 2,202.26 | 2,136.20 | -66.06 |
| Provincial Education Tax | 515.94 | 482.66 | -33.28 |
| <u>Acadia Foundation Tax</u> | <u>151.32</u> | <u>142.74</u> | <u>-8.58</u> |
| Total | 2,869.52 | 2761.60 | -107.92 |
| Monthly | 239.12 | 230.13 | -8.99 |



Based on an Assessed Value of **\$200,000** taxes will decrease as follows for Non-Residential (Commercial / Industrial / Linear) property:

| <u>Commercial /Industrial</u> | <u>2023</u> | <u>2024</u> | <u>Change</u> |
|-------------------------------|---------------|---------------|---------------|
| Municipal Property Tax | 2,737.88 | 2,710.50 | -27.38 |
| Provincial Education Tax | 742.28 | 736.90 | -5.38 |
| <u>Acadia Foundation Tax</u> | <u>151.32</u> | <u>142.74</u> | <u>-8.58</u> |
| Total | 3,631.58 | 3,590.14 | -41.34 |
| Monthly | 302.62 | 299.18 | -3.44 |

A sample of residential and non-residential properties comparing the 2023 assessment and taxes with the 2024 assessment and taxes based on the 2024 tax rate bylaw is attached. Of the 15 residential properties in the sample, the assessment increased on all 15. Three of the 15 properties will see a decrease in taxes. Of the 15 non-residential properties in the sample, the assessment increased on all 15 and three of the 15 properties will see a decrease in taxes.

The Tax Payment Bylaw (1011-2020) states that taxes are due and payable no later than August 31st in the year in which they are levied. August 31st falls on a Wednesday, so effective Thursday, September 1st a penalty of 4% will be applied to any outstanding current year taxes. Council adopted the Tax Payment bylaw in 2020, reducing the September and October tax penalties from 8% to 4% and reducing the December tax penalty from 10% to 5% in recognition of the financial hardships that may be faced during the Covid-19 pandemic.

Assessment notices were sent out on March 6th, 2024, with the deadline to appeal being May 13th. The assessment notice provided the contact information for the municipal assessor for property owners who had concerns regarding their assessment. Advertisements were also posted advising that the assessor could be reached by telephone or email for questions or comments.

In order to allow the bylaw to receive three readings at one meeting, Council must provide unanimous consent.

Communications

N/A



Financial Implications

| | | | |
|-------------------|-----------------|-------------------|-----------------|
| Operating: | _____ N/A _____ | Capital Cost: | _____ N/A _____ |
| Budget Available: | _____ | Budget Available: | _____ |
| Unbudgeted Costs: | _____ | Unbudgeted Costs: | _____ |
| Source of Funds: | _____ | Source of Funds: | _____ |

Policy and/or Legislative Implications

N/A

Attachments

1. Bylaw 1034-2024, the 2024 Tax Rate bylaw.
2. 2023 - 2024 Assessment & Tax Comparison Sample

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer

**TOWN OF HANNA
PROVINCE OF ALBERTA
BY-LAW NO. 1034-2024**

A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF HANNA FOR THE 2024 TAXATION YEAR.

WHEREAS, the Town of Hanna has prepared and adopted detailed estimates of the municipal revenues and expenditures as required, at the Council meeting held on January 9, 2024 and prepared and adopted budget adjustments at the Council meeting held on May 14, 2024; and

WHEREAS, the estimated municipal expenditures and transfers set out in the budget for the Town of Hanna for 2024 total \$15,820,751.60 and

WHEREAS, the estimated municipal revenues and transfers from all sources other than taxation is \$12,941,699.60 and the balance of \$2,879,052 to be raised by general municipal taxation; and

WHEREAS, the requisitions are:

| | |
|-----------------------------------|-----------------------------|
| Alberta School Foundation Fund | |
| Residential & Farmland | \$ 429,952.00 |
| Non Residential | \$ 235,065.00 |
| Total School Requisition | <u>\$ 665,017.00</u> |
| Acadia Senior Foundation | \$ 174,078.00 |
| Designated Industrial Requisition | \$ 680.40 |

WHEREAS, the Council of the Town of Hanna is required each year to levy on the assessed value of all property, tax rates sufficient to meet the estimated expenditures and the requisitions; and

WHEREAS the Council is authorized to classify assessed property, and to establish different rates of taxation in respect to each class of property, subject to the *Municipal Government Act*, Chapter M-26, Revised Statutes of Alberta, 2000; and

WHEREAS, the assessed value of all property in the Town of Hanna as shown on the assessment roll is:

| | |
|---|------------------------------|
| Residential & Farmland | \$ 178,156,740 |
| Non Residential | \$ 72,028,080 |
| <u>Total Taxable Assessment</u> | <u>\$ 250,184,820</u> |
| Non Residential (exempt from school) | |
| Machinery & Equipment | \$ 1,373,690 |
| Grant In Place of Taxes Properties | \$ 6,796,020 |
| Non Residential (exempt from Acadia Foundation) | |
| Grant In Place of Taxes Properties | \$ 6,228,770 |

Designated Industrial Property \$ 8,952,810

Non Taxable Assessment **\$ 78,095,530**

Total Assessment **\$ 328,280,350**

NOW THEREFORE under the authority of the *Municipal Government Act*, The Council of the Town of Hanna, in the Province of Alberta, ENACTS AS FOLLOWS:

I. BYLAW TITLE

1.1 This bylaw shall be known as the 2024 Tax Rate bylaw.

2. TAX RATES

2.1. The Chief Administrative Officer is hereby authorized to levy the following rates of taxation on the assessed value of all property as shown on the assessment roll of the Town of Hanna:

| | <u>Tax Rate</u> (rounded nearest dollar) | <u>Assessment</u> | <u>Tax Levy</u> |
|---|---|-----------------------------------|---------------------|
| <u>General Municipal</u> | | | |
| Residential & Farmland | 10.6810 | \$178,156,740 | \$ 1,902,892 |
| Non-Residential | 13.5525 | <u>\$ 72,028,080</u> | <u>\$ 976,160</u> |
| | | <u>\$ 250,184,820</u> | <u>\$ 2,879,052</u> |
| <u>Alberta School Foundation Requisition</u> | | | |
| Residential & Farmland | 2.4133 | \$ 178,156,740 | \$ 429,945 |
| Non-Residential | 3.6845 | <u>\$ 63,858,370</u> | <u>\$ 235,286</u> |
| | | <u>\$ 242,015,110</u> | <u>\$ 665,231</u> |
| <u>Acadia Foundation Requisition</u> | | | |
| Residential & Farmland | .7137 | \$178,156,740 | \$ 127,150 |
| Non-Residential | .7137 | <u>\$ 65,799,310</u> | <u>\$ 46,961</u> |
| | | <u>\$ 243,956,050</u> | <u>\$ 174,111</u> |
| <u>Designated Industrial Requisition</u> | | | |
| Non-Residential - Linear | .0765 | \$8,425,960 | \$ 644 |
| Non-Residential | .0765 | <u>\$ 526,850</u> | <u>\$ 40</u> |
| | | <u>\$ 8,952,810</u> | <u>\$ 684</u> |
| TOTAL TAX RATE | 13.8080 | RESIDENTIAL & FARMLAND | |
| TOTAL TAX RATE | 17.9507 | NON-RESIDENTIAL | |
| TOTAL TAX RATE | 0.0765 | DESIGNATED INDUSTRIAL | |

3. ENACTMENT/REPEAL

3.1 This Bylaw shall come into effect on the date of final reading.

READ A FIRST TIME THIS 14th DAY OF MAY 2024.

READ A SECOND TIME THIS 14th DAY OF MAY 2024.

Mayor Danny Povaschuk

Chief Administrative Officer
Kim Neill

READ A THIRD TIME AND FINALLY PASSED THIS 14th DAY OF MAY 2024.

Mayor Danny Povaschuk

Chief Administrative Officer
Kim Neill

RESIDENTIAL PROPERTY TAXES

| Address | 2023 Assessed Value | 2023 Tax Rate | 2023 Taxes | 2024 Assessed Value | 2024 Tax Rate | 2024 Taxes | Difference |
|---------------------------------------|---------------------|--------------------|------------------------|---------------------|--------------------|------------------------|----------------------|
| | | 14.3476 11.0113 | Total Municipal | | 13.8080 10.6810 | Total Municipal | |
| 210 - 7 Avenue W | 205,670 | 14.3476 11.0113 | 2,950.87 2,264.69 | 236,640 | 13.8080 10.6810 | 3,267.53 2,527.55 | 316.65 262.86 |
| 107 Stephens Cres | 211,010 | 14.3476 11.0113 | 3,027.49 2,323.49 | 222,510 | 13.8080 10.6810 | 3,072.42 2,376.63 | 44.93 53.13 |
| 202 Golf Course Cre | 218,770 | 14.3476 11.0113 | 3,138.82 2,408.94 | 228,230 | 13.8080 10.6810 | 3,151.40 2,437.72 | 12.58 28.78 |
| 410 - 6 Avenue W | 376,960 | 14.3476 11.0113 | 5,408.47 4,150.82 | 399,750 | 13.8080 10.6810 | 5,519.75 4,269.73 | 111.28 118.91 |
| 111 - 4 Avenue W | 217,760 | 14.3476 11.0113 | 3,124.33 2,397.82 | 227,030 | 13.8080 10.6810 | 3,134.83 2,424.91 | 10.50 27.09 |
| 411 - 1 Avenue W | 64,580 | 14.3476 11.0113 | 926.57 711.11 | 67,510 | 13.8080 10.6810 | 932.18 721.07 | 5.61 9.96 |
| 401 Pioneer Tr Residential Portion | 328,400 | 14.3476 11.0113 | 4,711.75 3,616.11 | 445,950 | 13.8080 10.6810 | 6,157.68 4,763.19 | 1,445.93 1,147.08 |
| 902 Argue Drive | 251,840 | 14.3476 11.0113 | 3,613.30 2,773.09 | 260,260 | 13.8080 10.6810 | 3,593.67 2,779.84 | -19.63 6.75 |
| 806 Centre St | 140,460 | 14.3476 11.0113 | 2,015.26 1,546.65 | 150,860 | 13.8080 10.6810 | 2,083.07 1,611.34 | 67.81 64.69 |
| 130 Shacker | 217,760 | 14.3476 11.0113 | 3,124.33 2,397.82 | 227,030 | 13.8080 10.6810 | 3,134.83 2,424.91 | 10.50 27.09 |
| 116 - 2 Avenue E | 1,000,490 | 14.3476 11.0113 | 14,354.63 11,016.70 | 1,086,280 | 13.8080 10.6810 | 14,999.35 11,602.56 | 644.72 585.86 |
| 208 - 1 Avenue E | 42,620 | 14.3476 11.0113 | 611.49 469.30 | 43,670 | 13.8080 10.6810 | 603.00 466.44 | -8.50 -2.86 |
| 208 - 1 Avenue E | 598,880 | 14.3476 11.0113 | 8,592.49 6,594.45 | 624,310 | 13.8080 10.6810 | 8,620.47 6,668.26 | 27.98 73.81 |
| 218 - 6 Avenue E | 208,880 | 14.3476 11.0113 | 2,996.93 2,300.04 | 216,380 | 13.8080 10.6810 | 2,987.78 2,311.15 | -9.15 11.11 |
| 112 Wilkins Place | 332,660 | 14.3476 11.0113 | 4,772.87 3,663.02 | 351,130 | 13.8080 10.6810 | 4,848.40 3,750.42 | 75.53 87.40 |

NON-RESIDENTIAL PROPERTY TAXES

| Address | 2023 Assessed Value | 2023 Tax Rates | 2023 Taxes | 2024 Assessed Value | 2024 Tax Rates | 2024 Taxes | Difference |
|------------------|---------------------|--------------------|------------------------|---------------------|--------------------|------------------------|----------------------|
| | | 18.1574 13.6894 | Full Municipal | | 17.9507 13.5525 | Full Municipal | |
| 302 Pioneer Tr S | 4,028,640 | 18.1574 13.6894 | 73,149.63 55,149.66 | 4,121,750 | 17.9507 13.5525 | 73,988.30 55,860.02 | 838.67 710.35 |
| 204 Centre St | 278,030 | 18.1574 13.6894 | 5,048.30 3,806.06 | 283,030 | 17.9507 13.5525 | 5,080.59 3,835.76 | 32.28 29.70 |
| 605 2 Avenue W | 371,090 | 18.1574 13.6894 | 6,738.03 5,080.00 | 573,720 | 17.9507 13.5525 | 10,298.68 7,775.34 | 3,560.65 2,695.34 |
| 602 2 Avenue W | 1,301,580 | 18.1574 13.6894 | 23,633.31 17,817.85 | 1,315,360 | 17.9507 13.5525 | 23,611.63 17,826.42 | -21.68 8.57 |
| 610 2 Ave W | 1,139,530 | 18.1574 13.6894 | 20,690.90 15,599.48 | 1,162,330 | 17.9507 13.5525 | 20,864.64 15,752.48 | 173.74 153.00 |
| 616 2 Ave W | 2,744,840 | 18.1574 13.6894 | 49,839.16 37,575.21 | 2,853,570 | 17.9507 13.5525 | 51,223.58 38,673.01 | 1,384.42 1,097.79 |
| 404 5 St E | 328,580 | 18.1574 13.6894 | 5,966.16 4,498.06 | 335,030 | 17.9507 13.5525 | 6,014.02 4,540.49 | 47.86 42.43 |
| 232 2 Ave W | 584,640 | 18.1574 13.6894 | 10,615.54 8,003.37 | 593,870 | 17.9507 13.5525 | 10,660.38 8,048.42 | 44.84 45.05 |
| 202 2 Ave W | 736,610 | 18.1574 13.6894 | 13,374.92 10,083.75 | 751,620 | 17.9507 13.5525 | 13,492.11 10,186.33 | 117.18 102.58 |
| 201 1 Ave W | 117,010 | 18.1574 13.6894 | 2,124.60 1,601.80 | 117,850 | 17.9507 13.5525 | 2,115.49 1,597.16 | -9.11 -4.63 |
| 318 2 Ave E | 121,940 | 18.1574 13.6894 | 2,214.11 1,669.29 | 126,190 | 17.9507 13.5525 | 2,265.20 1,710.19 | 51.09 40.90 |
| 111 Palliser Tr | 4,222,690 | 18.1574 13.6894 | 76,673.07 57,806.09 | 4,822,510 | 17.9507 13.5525 | 86,567.43 65,357.07 | 9,894.36 7,550.97 |
| 600 West Ind Rd | 1,838,910 | 18.1574 13.6894 | 33,389.82 25,173.57 | 1,899,330 | 17.9507 13.5525 | 34,094.30 25,740.67 | 704.48 567.10 |
| 601a West Ind Rd | 578,960 | 18.1574 13.6894 | 10,512.41 7,925.62 | 585,320 | 17.9507 13.5525 | 10,506.90 7,932.55 | -5.50 6.93 |
| 708 Highway 9 | 841,110 | 18.1574 13.6894 | 15,272.37 11,514.29 | 882,050 | 17.9507 13.5525 | 15,833.41 11,953.98 | 561.04 439.69 |

Date: May 14, 2024

Agenda Item No: 10.02

By-Law 1035-2024 – The Animal Control Bylaw

Recommended Motion

That Council give first reading to Bylaw 1035-2024, the Animal Control Bylaw.

Background

At the June 13, 2017, Council meeting a letter from a local resident (Dr. JB Lombard) regarding backyard chickens was presented for information. This letter encouraged Council to consider making the necessary changes to the appropriate by-laws to allow property owners within the Town of Hanna corporate limits to raise hens. The Town of Hanna Animal Control Bylaw 808 was approved in 1993 and Section 16 states, no person shall keep fowl or livestock within town limits. The Town of Hanna Land Use Bylaw at that time 967-2012 permitted Livestock in Residential Acreage Districts subject to Part VII Animal Units and the Urban Reserve District allowed for extensive agriculture. Recently approved Land Use Bylaw 1032-2023 which took effect on January 1, 2024, removed any reference to Animal Units but does allow for extensive agriculture and farm animals as permitted uses in the Urban Reserve District.

At the June 28, 2017, Council Information Session a further discussion was held among Councillors and administration regarding this issue. The consensus at this meeting was for administration to prepare an agenda item for the July 11, 2017, Council meeting which, if approved, would direct administration to prepare an Urban Hen By-law for Council review and possible consideration of first reading.

The raising of urban hens within urban corporate limits has been a controversial issue with several municipalities enacting by-laws to allow it and other municipalities either defeating these types of by-laws or not considering them at all.

Upon a quick review of urban hen type by-laws in other communities, there appears to be several similar highlights in each by-law. Below is a list of the similarities:

- Restricted # of licenses to be made available. Predominantly (1/1500 population).
- Licenses must be renewed annually and revoked if there are any issues.



- Maximum # of hens range between 4 – 7 per property.
- Eggs cannot be sold and are for personal use only.
- Licensees must get a Provincial Premise Identification Number from Alberta Agriculture.
- No roosters allowed.
- Must be kept in an approved contained facility that has both indoor and outdoor space.
- A minimum size per hen is also identified and minimum distances away from adjacent properties.
- Only registered owners of the property are eligible, no rental properties allowed.

Since the June 28, 2017, Council Information Session, administration reviewed several municipality's by-laws, programs and policies. Following this review administration recommended that Council approve the implementation of a public engagement process including the provision for a non- statutory public hearing. This process will encourage residents to attend the public hearing to speak in favor or against the idea of allowing urban hens, or simply to attend to gather information. There would also be an opportunity to provide submissions prior to the public hearing if the resident is unable to attend the public hearing. Following this process if Council determines that there is satisfactory input, they could direct Administration to proceed to a draft by-law or simply leave the applicable by-laws as is (meaning there would be no provision for urban hens in corporate limits).

At the July 11, 2017, Council Meeting the following Resolution was passed, "That Whereas Council has been asked to consider legislation to allow property owners to raise hens within the Town boundaries, and Whereas Council feels the public should be consulted regarding the urban hen legislation. Council directs administration to implement a public engagement process regarding the urban hen proposal, including a non-statutory Public Hearing, to further understand the impact to and concerns of the public prior to investing in an extensive review of the various by-laws that such a program would affect, and the changes required to allow such a program to move forward in the Town of Hanna."

Following this Council advised Administration that since there would be an upcoming election in the fall that it would be best to delay till after the election and see what the new Council's thoughts on an Urban Hen Bylaw would be. There was no further discussion on this item until the June 28, 2023, Council Information Meeting where Councillor Olsen was interested in raising the topic with fellow Council members to gauge their interest on this topic.



At the March 27, 2024, Council Information Meeting Administration presented a draft Animal Control Bylaw which includes a section on Urban Hens. Highlights of this Bylaw include:

- An update to the existing Animal Control Bylaw to bring it to today's standards to meet all existing legislation and using new modern terminology.

Urban Hen

- A maximum of 4 hens per household
- Requirement to obtain a Premises Identification (PID) under the Animal Health Act
- Owner must complete an Urban Chicken Training Course or equivalent
- Town to approve the location and size of the coop or outdoor structure
- No Roosters
- Hen license fee - \$50/hen
- Appeal Process outlined in Bylaw

If Council provides this new Animal Control Bylaw first reading, then Administration would bring back a public engagement plan for Council to approve prior to moving the Bylaw to second reading.

Communications

N/A

Financial Implications

| | | | |
|-------------------------|-----|-------------------------|-----|
| Operating: _____ | N/A | Capital Cost: _____ | N/A |
| Budget Available: _____ | | Budget Available: _____ | |
| Unbudgeted Costs: _____ | | Unbudgeted Costs: _____ | |
| Source of Funds: _____ | | Source of Funds: _____ | |

Policy and/or Legislative Implications

N/A



Attachments

1. Bylaw 1035-2024, the Animal Control Bylaw.

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer



TOWN OF HANNA
PROVINCE OF ALBERTA
BY-LAW 1035-2024

A BYLAW OF THE TOWN OF HANNA, IN THE PROVINCE OF ALBERTA, TO REGULATE, CONTROL, LICENSE WILD AND DOMESTIC ANIMALS AND ACTIVITIES IN RELATION TO THEM.

WHEREAS the *Municipal Government Act*, R.S.A. 2000, Chapter M-26, empowers a Municipal Council to pass a Bylaw for municipal purposes respecting the safety, health, and welfare of people, the protection of people and property, to regulate wild and domestic animals, and to provide for the confinements of certain animals within Town, and to regulate and control other animals.

AND WHEREAS the *Municipal Government Act* RSA 2000 Chapter M-26, empowers a Municipal Council to impose a fine for infractions of a Bylaw,

AND WHEREAS the *Municipal Government Act*, RSA 2000 Chapter M-26 empowers a Municipal Council to regulate or prohibit and provide for a system of licenses, permits or approvals.

NOW THEREFORE THE COUNCIL OF THE TOWN OF HANNA ENACTS AS FOLLOWS:

PART I ANIMAL CONTROL BYLAW

1. This bylaw shall be known as "ANIMAL CONTROL BYLAW".

PART II INTERPRETATIONS

- 2.1 In this Bylaw, words shall have the same meanings as in the *Municipal Government Act* except as otherwise defined below:

"Adjoining Neighbor" means an owner or occupant of a property that is contiguous to Subject Property along a common property line. If the subject property is located on a corner lot, an Adjoining Neighbor includes an owner or occupant of property that is adjacent to the Subject Property across a rear lane, but not across the street.

"Animal" means any bird, chicken, hen, reptile, amphibian, or mammal excluding humans and Wildlife.

"Animal Health Act" means the *Animal Health Act*, SA 2007, C A-40.2 including regulations under that statute.

"At Large" means:

- i) An Animal or Animals which are not under the control of a Person responsible by means of a Leash and is or are actually upon property other than the property in respect of which the Owner of the Animal or Animals has the right of occupation, or upon any highway, thoroughfare, street, road, trail, avenue, parkway, lane, alley, square, bridge, causeway, trestle way, sidewalk (including the boulevard portion of the sidewalk), Park or other public place which has not been designated as an Off Leash Area, or
- ii) an Animal or Animals which are under the control of a Person responsible by means of a Leash and which cause damage to Persons, property, or other Animals.

"Attack" means force applied by an Animal to a Person or other Animal consisting of a Bite, puncture, or laceration, resulting in bleeding, sprains, bruising, or multiple injuries.

"Bite" means force applied by an Animal by means of its mouth and teeth upon a Person or other Animal.

"Cemetery" means land within the Town and managed and controlled by The Town that is set apart or used as a place for the burial of dead human bodies or other human remains or in which dead human bodies or other human remains are buried.

"Certified Professional Dog Trainer" means a person specializing in training dogs who is certified by the Certification Council for Professional Dog Trainers.

"Chief Administrative Officer" means a person appointed to a position under the Municipal Government Act, or that persons designate as required.

"Collar" means a band of metal or material, which is of suitable size and strength that may be humanely placed around the neck of an animal.

"Communicable Disease" means a disease that affects animals and may be transmitted to other animals and/or human beings.

"Coop" means a fully enclosed structure intended for the keeping of Hens.

"Coop Run" means a securely enclosed, roofed outdoor area attached to and forming part of a Coop, for Hens to roam.

"Council" means the Council of the Town of Hanna.

"Dangerous Animal" means any animal at any age or sex which:

- i) shows a propensity, disposition or potential to attack or injure, without provocation, humans, or other animals,
- ii) without provocation, chases humans or other animals,
- iii) is a continuing threat of serious harm to humans or other animals,

- iv) without provocation, has attacked humans or other animals,
- v) a Peace Officer determines on reasonable grounds to be a dangerous animal, either through personal observation or based on facts determined after an investigation initiated by a complaint.

"Dog" means either a male or female member of the canine family.

"Feral" means an animal that appears wild in nature and shows no signs of domestication.

"Former Owner" means the Person who at the time of impoundment was the Owner of an animal which has subsequently been sold or destroyed.

"Harness" means straps and fittings that are of suitable size and strength that may be humanely attached to the chest and back of an animal.

"Hen" means an urban female chicken that is at least sixteen (16) weeks of age.

"Hen Keeper" means a person having any right of custody, control, or possession of a Hen.(s)

"Identification" means a functioning and/or clearly readable:

- i) microchip,
- ii) license tag,
- iii) vaccination tag,
- iv) tattoo,
- v) personal tag,
- vi) brand,

which is found on an animal and can be traced to current ownership information.

"Kennel" means any person, group of persons, firm or corporation that is an approved and currently licensed establishment, which is engaged in the business or recreation of breeding and/or boarding and/or selling of animals.

"Leash" means a tether no longer than six (6) feet and of suitable strength that may be humanely attached to the collar or harness of an animal, in order that the animal's actions be controlled.

"License and/or Tag" means:

- i) a permanent identification tag issued by the Town showing the license number for a specific dog and that is intended to be worn on a collar or on a harness always attached to the dog when the dog is off the Owner's property,
- ii) a license issued under this Bylaw that authorizes the keeping of Hens in Town.

"Livestock" means such animal that has been domesticated for agricultural use or pets including but not limited to; horse(s), cattle, sheep, swine, goat(s), mule(s), or any other hooved animal, as well as fowls, including pigeons, ducks, and turkeys, but shall not include dogs, cats, or chickens.

"Microchip" means an encoded electronic device implanted in an animal by or under the supervision of a registered veterinarian, which contains a unique code number that provides owner information and is stored in a central database.

"Muzzle" means a humane fastening or covering device of adequate strength placed over the mouth of an animal to prevent it from biting.

"Nest Box" means a box within a coop for the nesting of Hens.

"Owner" means any person, partnership, association, or corporation owning, possessing, having charge of, or care and control, over any animal; or harboring any animal; or suffering or permitting any animal to remain about the Owner's house or premises. For purposes of this Bylaw, an animal may have only one (1) owner.

"Outdoor Enclosure" means a securely enclosed, roofed outdoor area forming part of a coop having a bare earth or vegetated floor for hens to roam, includes but not limited to, all coops, enclosures, henhouses, runs, roosts, and any other accessory building or structure used for the purpose of housing animals or livestock.

"Park" means a public space controlled by the Town and set aside as a park to be used by the public for rest, recreation, exercise, pleasure, amusement, cultural heritage, education, appreciation of nature, and enjoyment and includes:

- i) Playgrounds,
- ii) Cemeteries,
- iii) Natural areas,
- iv) Sports Fields,
- v) Pathways,
- vi) trails, and
- vii) Park roadways,
- viii) School Ground,

But does not include Golf Courses

"Parkland" means all recreational land areas owned or controlled by the Town, lying within the Town limits, and whether improved in whole or in part, or in its natural state, and includes areas administered by the Town's Parks and Facilities Department and includes buildings or other improvements situated on these land areas.

"Pathway" means a multi-purpose thoroughfare controlled by The Town and set aside for use by pedestrians, cyclists and Persons using wheeled conveyances, which is improved by asphalt, concrete, gravel, or any other

surface, whether it is in a park and includes any bridge or structure with which it is contiguous.

“Playground” means land within the Town and controlled by The Town upon which apparatus such as swings, and slides are placed.

"Peace Officer" means a Municipal Enforcement Officer, Animal Control Officer, a Police Officer under the Police Act, a member of a police service under the Police Act, a Peace Officer appointed under the Peace Officer Act for the purposes of this Bylaw and the Traffic Safety Act, A wildlife officer appointed under the Wildlife Act, A forest officer appointed under the Forests Act. Town Council may designate any other Town employee assigned to specific duties related to animal control.

"Permit" means a permit issued under this Bylaw, as indicated under the Municipal Government Act.

“Person” includes any individual, corporation, society, association, partnership, or firm.

“Premises Identification (PID) Number” means a nine-character combination of numbers and letters issued by the Province of Alberta pursuant to the provisions of the *Animal Health Act* to owners of livestock.

"Provincial Offences Procedure Act" means the Provincial Offences Procedure Act, RSA 2000, C.P-34 as amended or appealed and replaced from time to time.

"Registered Veterinarian" means a registered veterinarian as defined in the Veterinary Profession Act.

"Residential District" means a designated residential district as per the Town of Hanna Land Use Bylaw.

“Rooster” means a male chicken.

“School Ground” means that area of land adjacent to a school and that is property owned or occupied by the Prairie Land Public School Division and includes property owned or occupied with another party or the Town.

“Sell” means to exchange or deliver for money or its equivalent.

“Service Dog” has the same definition as set out in the *Service Dog Act, S.A. 2007 c.S-7.5* and includes a dog that is in training to become a service dog but does not include dogs that are no longer actively being used as a service dog.

“Severe Injury” includes any injury to a Person or Animal that requires medical attention such as wounds requiring sutures, or other wound repair and closing, or surgery, disfiguring or scarring lacerations, broken bones, severe sprains, or any other similar serious injury, and any other injury as

determined to be severe by a Provincial Court of Alberta, board, or Director upon hearing the evidence.

“**Sign**” means an inscribed board, structure or device serving for advertising or information and includes, without being limited to, freestanding signs, portable signs, and banners.

“**SPCA**” means the Alberta Society for the Prevention of Cruelty to Animals.

“**Sports Field**” means land within the Town and controlled by The Town which is set apart and used for the playing of a sport including baseball diamonds, field hockey or cricket pitches, and rugby, soccer, or football fields.

“**Subject Property**” means a lot or parcel of land in respect of which a Hen License is sought or has been issued.

“**Tattoo**” means a permanent visible marking on the skin of an animal created by or under the supervision of a registered veterinarian, which contains a unique code of letters and/or numbers that provide owner information recorded by a registered veterinarian and/or the Alberta Veterinarian’s Medical Association and its national affiliates.

“**Animal Shelter**” or “**Pound**” means the premises designated by the Town for the purpose of impounding and caring for animals seized and/or regulated under this Bylaw.

“**Town**” means the Town of Hanna.

“**Violation Tag**” means a Town of Hanna issued notice that alleges an offence and provides a person the opportunity to pay an amount to the town in lieu of prosecution for the offence.

“**Violation Ticket**” means a violation ticket as defined in the Provincial Offences Procedure Act, R.S.A. 2000, c. P-34.

PART III LICENSING

- 3.1 No person shall own, keep, or harbor any dog within the Town limits without a valid and subsisting dog license for that dog.
- 3.2 The owner of every dog over the age of six (6) months in the Town shall obtain a license tag and pay a license fee as set out in **Schedule "A"**, attached to, and forming part of this Bylaw, as amended from time to time.
- 3.3 Approved animal license tags, licenses or hen keeping licenses are issued annually and must be renewed prior to January 30 of each calendar year. An animal with an expired License tag shall be deemed to be not licensed.
- 3.4 To be eligible for the reduced rate for spayed or neutered dogs, the owner must provide written proof from the veterinary facility who performed the

procedure, or, alternatively, the owner may supply a statutory declaration declaring that the dog is spayed or neutered.

- 3.5 Every person who becomes the owner of a dog over the age of six (6) months or takes up residence within the Town and who is the owner of the dog which is over the age of six (6) months and which is not currently licensed in accordance with this Bylaw, shall license the same and pay the license fee, within one (1) month after becoming owner of the said dog; or taking up residence within the Town.
- 3.6 In the prosecution or proceedings for a contravention of this Bylaw, the burden of proof relating to the age of the dog shall be upon the owner and unless the contrary is proven, the dog shall be presumed to have attained the minimum age of six (6) months at the time of the charge.
- 3.7 Licenses issued under this Bylaw shall not be transferable from one animal to another or from one owner to another unless prior written approval is received from the Town Administration Office.
- 3.8 Upon payment of the required license fee, the owner will be supplied with a license tag stamped with a number and the year the license is effective for.
- 3.9 The Town or Peace Officer may revoke a license if:
 - i) the applicant fails to comply with any condition of the License,
 - ii) the License was issued based on incorrect information or a misrepresentation by the applicant,
 - iii) the License was issued in error,
 - iv) the Owner breaches a provision of this Bylaw,
 - v) a Registered Veterinarian certifies that the Animal is a health risk.
- 3.10 If the license application is rejected, or a license that has been issued is subsequently revoked or cancelled, the owner shall remove the animal from the Town immediately or turn the animal over to the Peace Officer for disposition under this Bylaw, within forty-eight (48) hours of being given written notice that the license application has been rejected or the license has been revoked or cancelled.
- 3.11 If a license tag is lost or stolen, a replacement tag can be purchased by the owner upon making payment of the fee set out in **Schedule "A"** attached to and forming part of this Bylaw.
- 3.12 If a license tag is not associated with current ownership and/or animal information, the license tag shall be deemed invalid.
- 3.13 No person shall be entitled to a license rebate or refund under any provision of this Bylaw.
- 3.14 Every owner shall provide a suitable collar or harness and ensure that the license tag is securely fastened to a collar or harness, which must be always worn by the dog, at all times. *Note: License tags may be removed*

from the dog during grooming or other situations while on the owner's property.

- 3.15 Animal owners shall provide the Town with the following information with each application for an animal license:
- i) name, mailing address, street address, telephone contact number(s) of owner(s) and be of at least eighteen (18) years of age,
 - ii) name, age, and explicit detail of breed,
 - iii) description of dog to be licensed,
 - iv) any other information as required with respect to the application.
- 3.16 The Town Administration Office shall keep a record of all animal licenses pursuant to this Bylaw.
- 3.17 Every owner shall notify the Town of their change of address within fifteen (15) days of the change of residency.

Maximum Numbers

- 3.18 No person shall keep or harbor more than three (3) dogs of whatever sex, whether licensed or not and aged six (6) months or more, at one and the same time, in any house, shelter, room or place within the Town.
- 3.19 Within limits of the Town, subsection 2.18 of this Bylaw shall not apply to:
- i) any premises lawfully used for the care and treatment of animals operated by and in charge of a Registered Veterinarian,
 - ii) any premises that may be temporarily used for the purpose of an animal show,
 - iii) an organization that is offering a recognized training or obedience class for animals,
 - iv) any person in possession of a valid business license to operate a pet store, animal grooming parlor, or kennel if said person adheres to said business license conditions,
 - v) dogs accompanying persons temporarily in the Town on business or vacation for a period not exceeding fourteen (14) days, or such longer periods as may be authorized by written permission from the Town.

Kennels

- 3.20 No person shall operate a kennel in any residential district in the Town.

PART IV DANGEROUS ANIMALS

- 4.1 The Town will NOT permit or license any dangerous animals within the community.
- 4.2 If an animal is designated as a dangerous animal, as defined under this Bylaw, the existing license(s) shall be revoked, and the owner shall remove

the dangerous animal from the community as per subsection 2.9 of this Bylaw.

Threatening Behaviors

- 4.3 The owner of an animal shall ensure that such animal does not:
- i) bite, bark at, or chase stock, animals, bicycles, automobiles, or other vehicles,
 - ii) chase or otherwise threaten a person or persons, whether on the property of the owner or not,
 - iii) damage public or private property in any way. The owner of the animal retains the responsibility to repair any such damage caused by their animal, and at their own cost. If the animal owner does not complete their duties under this subsection, the property owner may seek redress through legal action,
 - iv) do any act that injures a person or persons, whether on the property of the owner or not,
 - v) bite, or attack a person or persons, whether on the property of the owner or not,
 - vi) bite, or attack another animal causing severe injury, whether on the property of the owner or not,
 - vii) cause death in any way to another animal,
 - viii) bite, or attack a person or persons, whether on the property of the owner or not, causing severe injury.
- 4.4 No owner must use or direct an animal to attack, chase, harass or threaten a person or animal.

Duty to Report Bite

- 4.5 An owner must make a report to a Hanna Municipal Enforcement Services Peace Officer within twenty-four (24) hours if the owner's animal bites a person or another animal by:
- i) providing the owner's name and the animal's license number to the person who was bit or whose animal was bit and,
 - ii) filling out an Animal Bite Report, providing the owner's name and the animal's license number to a Peace Officer or the Town, with all details of the event.

PART V OWNERS RESPONSIBILITIES

Keeping Animals Under Control

- 5.1 This section shall apply to all animals except where explicitly referring to certain animals.
- 5.2 No owner shall suffer, permit, or allow for any reason any animal to be at large within the Town.

- 5.3 Unless a visible sign indicates that the area has been designated as an off-leash area an owner shall always keep the owner's dog on a leash.
- 5.4 No owner shall permit their animal, other than a leashed dog, to be on parkland areas.
- 5.5 Subsection 4.4 does not apply when the animal is in a bona fide show, contest or other event at a place and time approved by the Town.
- 5.6 A female animal in heat shall be confined within the owner's residence or taken to a licensed kennel during the entire period that the animal is in heat; except that a female dog on a leash may be allowed outside the said residence for the sole purpose of permitting the dog to defecate and/or urinate on the premises of the owner.

Removing Excrement

- 5.7 Each animal owner or person in care or control of an animal that is off the owner's property must remove any feces from their animal immediately.
- 5.8 Animal owner's must be equipped with a suitable bag, scooper, or other means of completely removing an animal's defecation. Disposal of such feces must be contained in a suitable container and must be disposed of in a sanitary manner.
- 5.9 Residences or grounds where any animals are kept shall always be maintained in a clean, sanitary, and inoffensive condition, to the satisfaction of a Peace Officer.
- 5.10 An owner of a registered guide dog, or a person being assisted by a registered guide dog is not subject to the obligations imposed in subsection 4.9 of this Bylaw, however, shall obtain assistance from another person to help ensure the owner meets the requirements set out in subsection 4.9.

Nuisances

- 5.11 The owner of an animal must ensure that such animal does not upset any waste receptacles or scatter the contents thereof either in or about a street, lane, or other public property or in or about premises not belonging to or in the possession of the owner of the animal.
- 5.12 No person shall, but not limited to, tease, torment, annoy, abuse, injure or provoke any animal.
- 5.13 No person shall negligently or willfully open any gate, door, or other opening in fence, untie, loosen, or otherwise release and free any animal thereby allowing said animal to be at large.

Noise

- 5.14 No owner shall suffer, permit, allow or for any reason have their animal to bark or howl excessively or in any other manner to disturb the peace of any person consistently and grievously. The onus is on the complainant to show that the animal in question is the source of the disturbance.
- i) Complaints can be submitted to the Town by completing a complaint form at the Town Administration Office or submitting one online on the Town' website at www.hanna.ca.
 - ii) A completed Animal Noise Tracking Form will be required to investigate animal noise complaints, which are available at the Town Administrative Office, on the Town website at www.hanna.ca. or by contacting Hanna Municipal Enforcement Services at admin@hanna.ca.

Unattended Animals

- 5.15 The owner of an animal must ensure that such animal is not left unattended while tethered or tied on premises where the public has access, whether the right of access is express or implied.
- 5.16 The owner of an animal must ensure that such animal is not left tethered or tied up in a residential yard unless the owner is always outside with the animal, or the owner is able to always maintain visual view of the animal.
- 5.17 The owner of an animal must not allow the animal when tethered or tied up in an unfenced or unbarricaded residential yard to get closer than 1.5 meters to the property line.
- 5.18 The owner of an animal left unattended in a motor vehicle must ensure:
- i) the animal is restrained in a manner that prevents contact between the animal and any member of the public, and,
 - ii) the animal is not confined in such a manner that places it in a life or health threatening situation by exposure to a period of extreme heat or cold, without proper ventilation or other protection from such heat or cold.

Securing Animals in Vehicles

- 5.19 For the purpose of this subsection, “roadway” means any street or highway, whether publicly or privately owned, any part of which the public is ordinarily entitled or permitted to use for the passage or parking of vehicles.
- 5.20 An owner must not allow an animal to be outside of the passenger cab of a motor vehicle on a roadway, regardless of whether the motor vehicle is moving or parked.
- 5.21 Notwithstanding subsection 4.20, an owner may allow an animal to be outside the passenger cab of a motor vehicle, including riding in the back of a pickup truck or flatbed truck if the animal is:
- i) in a fully enclosed trailer,
 - ii) in a topper enclosing the bed area of a truck, or
 - iii) contained in a ventilated kennel or similar device securely fastened to the bed of the truck.

Communicable Diseases

- 5.22 An owner of an animal suspected of having a communicable disease or rabies must immediately report the matter to The Canadian Food Inspection Agency or Alberta’s Medical Officer of Health, and to the Town.
- 5.23 In the event of an animal suspected of having rabies, or an outbreak, or threatened outbreak of a communicable disease affecting animals, which may be transmitted to human beings or between animals, the owner shall confine the animals, humanely, entirely for not less than ten (10) days to the owner’s premises, in such a manner to prevent further spread of the disease.
- 5.24 If an owner cannot humanely confine or quarantine an animal to their premises, in such a manner to prevent further spread of any communicable disease, the owner shall transport the animal to a Registered Veterinarian, for quarantine at the owner’s expense.
- 5.25 When an animal under quarantine has been diagnosed as rabid or suspected by a Registered Veterinarian as being affected by a communicable disease and dies while under observation, a Peace Officer shall notify the Medical Officer of Health and the Town of any reports of human contact, and the diagnosis made of a suspected animal.
- 5.26 During such period of a communicable disease quarantine or humanely confinement as herein mentioned in subsection 4.25, every animal bitten by an animal adjudged to be affected by said disease, shall forthwith be

humanely euthanized, or at the owner's expense and option shall be treated for the disease infection by a Registered Veterinarian or held under quarantine by the owner in the same manner as other animals are in quarantine.

- 5.27 Notwithstanding subsection 4.26, If an owner cannot humanely confine or quarantine an animal that has bitten or been bitten by another animal to their premises, in such a manner to prevent further spread of any communicable disease, the owner shall transport the animal to a Registered Veterinarian, for quarantine at the owner's expense.
- 5.28 Except as prescribed in this Bylaw, no person shall kill, or cause to be killed, any animal suspected of being exposed to a communicable disease or any animal which has bitten a human, nor remove the same from the Town limits without written permission from a Peace Officer.
- 5.29 The carcass of any dead animal exposed to a communicable disease shall upon demand, be surrendered to a Peace Officer or disposed of in a manner by directions of a Peace Officer.
- 5.30 A Registered Veterinarian or Peace Officer shall direct the disposition of any animal found to be infected with a communicable disease.

Prohibited Possession of Livestock

- 5.31 No person shall have or harbor:
- i) any livestock,
 - ii) any poisonous snakes, poisonous reptiles, or poisonous insects,
 - iii) any animal or species, including the above, deemed dangerous or objectionable in the opinion of the Chief Administrative Officer or designate, or a Peace Officer,

of whatever sex in any public or private property including in any house, shelter, room, or place within the Town.

Essential Needs

- 5.32 Every owner of an animal shall provide sufficient food, water, care, and medical attention when required, and shelter including protection from the atmospheric elements such as, but not limited to, the sun, snow, rain, hail, wind, cold or hot temperatures, or any other atmospheric or environmental condition which could reasonably be expected to cause an adverse effect on the animal.
- 5.33 No person shall cause or allow any person to cause cruelty to an Animal, an Animal to be abused, in distress or neglected in any way.

- 5.34 Any alleged distress, abuse, cruelty, or neglect of an animal shall be reported by a resident to the Town or a Peace Officer, by completing a Town complaint form available at the Town Administration Office or the Town' website at www.hanna.ca. A Peace Officer will investigate the matter and/or refer the investigation to the Alberta SPCA. Any penalties assessed by the SPCA shall be in addition to any penalties or fines noted on **Schedule "B"** attached to and forming part of this Bylaw.

PART VI HEN KEEPING

- 6.1 The purpose of this section is to enable hen keeping as urban agriculture if the Hen Keeper is the holder of a valid Hen License from the Town and always remains in compliance with the provisions of this Bylaw.

Hen License Requirements

- 6.2 A person may keep up to a maximum of four (4) urban Hens per household in Town by, but not limited to:
- i) first contacting all adjoining neighbors and notify them of the intent to apply for a Hen License on the subject property,
 - ii) obtaining a Premises Identification (PID) under the Animal Health Act,
 - iii) completing an Urban Chicken Training Course or equivalent, designed to provide adequate information regarding the successful keeping of chickens in an urban area, and providing a copy of the course completion certificate to the Town,
 - iv) demonstrating to the satisfaction of the Town that all adjoining neighbors have been notified of the intent to apply for a Hen License,
 - v) providing the Town with information such as a name, address, contact phone number of who will be the Hen Keeper,
 - vi) providing the Town, a copy of a Certificate of Title for the Subject Property issued by the Land Titles Office not more than two weeks prior to the date of the application,
 - vii) providing the Town, written permission to keep hens on the subject property, from the registered owner of the subject property as shown on the Certificate of Title, if the Hen Keeper is not the registered owner,
 - viii) providing the Town, a drawing that shows the location and size of the coop or outdoor structure on the subject property, and

associated setbacks from the coop or outdoor structure to the side and rear property lines,

- ix) the Town completing an inspection of the location and size of the coop or outdoor structure on the subject property to ensure all requirements including size have been met.

6.3 No person shall keep or possess a rooster anywhere within Town limits.

Hen License Approval

6.4 Once a Hen License is approved by the Town, the Hen Keeper shall pay the required Hen License fee as prescribed in **Schedule "A"** of this Bylaw.

6.5 Hen Licenses shall not be reduced or prorated no matter the month of purchase.

6.6 A Hen License shall not be refunded or rebated.

6.7 A Hen License is not transferrable from one person to another.

6.8 A Hen License is not transferrable from one property to another except:

- i) when a licence holder has moved to a new property within the Town, then:
- ii) the licence holder may apply to transfer the licence; and
- iii) an inspection of the new property must be carried out to determine the license holder is still able to meet all requirements for a Hen License as set out in this Bylaw at such property.

6.9 A Hen License does not take effect until:

- i) the appeal period referenced in subsection 5.14 has expired, if no appeal was received during the appeal period; or
- ii) the Town has decided on any appeal and that decision upholds the issuance of the Hen License, with or without conditions.

6.10 Keeping or building Coops is a development under the *Land Use Bylaw* but, subject to subsection 5.30 of this Bylaw, does not require a development permit if Hen Keeping complies with and is licensed under this Bylaw.

6.11 The Town will notify adjoining neighbors when a Hen License is issued.

6.12 The Town may refuse to issue or renew a Hen License, or may revoke a previously issued Hen License, for any of the following reasons:

- i) an applicant for or holder of a hen license does not meet or has ceased to meet the requirements of this Bylaw,
- ii) an applicant has submitted false information,
- iii) an applicant for or holder of a Hen License has outstanding unpaid fines under this Bylaw or any other Town Bylaw,
- iv) an applicant has previously been the holder of a Hen License that was revoked for non-compliance with this Bylaw, or in respect of which an order has been made under section 645 of the *Municipal Government Act RSA 2000 Chapter M-26*,
- v) an applicant for or holder of a Hen License has been convicted of any offence involving abuse, mistreatment or negligent treatment or keeping of animals; or
- vi) in the opinion of the Town, it is in the public interest to refuse to issue a Hen License.

Appeals

- 6.13 An appeal lies from a decision of the Town to:
- i) issue a Hen License if the Appellant is an adjoining neighbor,
 - ii) impose conditions on a Hen License, if the Appellant is the person who applied for the Hen License or is an adjoining neighbor,
 - iii) refuse to issue a Hen License, if the Appellant is the person who applied for the Hen License; or
 - iv) revoke a Hen License, if the Appellant is the holder of the Hen License that was revoked.
- 6.14 An appeal under subsection 5.13 must be in writing, addressed to the Office of the Chief Administrative Officer or Designate, and must be received in that Office not later than 14 days after the decision appealed from is issued.
- 6.15 An adjoining neighbor may appeal under clause 5.13(i) or 5.13(ii) of this Bylaw only if the grounds of appeal are:
- i) that the keeping of Hens on the subject property is likely to have a materially adverse effect on the health of the adjoining neighbor or of a person living in the premises of the adjoining neighbor; or
 - ii) a reason or factor listed in clauses 5.12(i), (ii), (iv) or (v) of this Bylaw.

- 6.16 As soon as reasonably practicable and in any event not more than 14 days after receiving a notice of appeal the Chief Administrative Officer must appoint a Designate for the purpose of hearing the appeal, and apart from appointing the Designate and providing it with administrative support the Chief Administrative Officer may not be involved in the appeal process.
- 6.17 The hearing of the appeal shall be scheduled within 30 days after notice of appeal.
- 6.18 The Town Designate shall provide their decision in writing, with reasons, within 7 business days of the hearing of the appeal. The Designate may:
- i) uphold the original Town' decision,
 - ii) vary the decision of the Town, including imposing conditions on a Hen License that differ from any conditions imposed by the Town; or
 - iii) overturn the decision of the Town.
- 6.19 The decision of the Town Designate is final and binding and is not subject to appeal to a Court.

Hen Keeper' Responsibilities

- 6.20 Hen Keepers must comply with the *Animal Health Act*.
- 6.21 Hen Keepers and/or owners of a subject property shall:
- i) ensure good husbandry practices where each Hen is provided with food, unfrozen water, shelter, adequate light, ventilation, warmth, veterinary care, and opportunities to scratch, peck, dust-bathe, roost, and socialize with their own kind,
 - ii) provide warmth to the Hens through heat lamps, wall insulation, poly-sheeting, seedling heat mats, or other means,
 - iii) maintain the Coop in good repair and sanitary conditions, free from vermin and noxious and offensive smells and substances,
 - iv) construct and maintain the Coop to prevent rodents from being harbored underneath, within, or within the walls of the Coop, and to prevent access to the Coop by any other animal,
 - v) always keep each Hen in a secured area,

- vi) keep each Hen locked in the Coop from sunset on any given day, to sunrise the following day,
- vii) ensure that Hens are kept in the Coop with all openings, such as doors and windows, secured in such a manner that will not allow predators to enter,
- viii) keep food and water containers in the Coop,
- ix) store feed in a fully enclosed, non-penetrable container,
- x) remove leftover feed, trash, and manure, in a timely manner,
- xi) follow biosecurity procedures recommended by the Canadian Food Inspection Agency (CFIA) to reduce potential for disease outbreak,
- xii) ensure Hens are slaughtered or euthanized at an appropriate location or facility, not on the Hen Keeper's or subject property,
- xiii) dispose of the carcass of a Hen deceased by natural causes, by double bagging and bringing it to a Registered Veterinarian, farm, abattoir, or other operation that is lawfully permitted to dispose of Hens,
- xiv) take Hens to a Registered Veterinarian, farm, abattoir, or other operation if Hens are no longer wanted,
- xv) keep Hens for personal use only, and not sell eggs, manure, meat, or any other products derived from Hens; and
- xvi) keep a Hen in an enclosed cage with proper ventilation when actively transporting the Hen.
- xvii) store manure within a fully enclosed container, and store no more than 85 liters (3 cubic feet) of manure on the property at any time,
- xviii) remove all other manure not used for composting or fertilizing and dispose of such appropriately at the Town' landfill.

Coop Requirements

- 6.22 A Coop is only permitted within a fenced side or rear yard of a residential property.
- 6.23 A Coop must be located at grade level, but not over a utility right-of-way.
- 6.24 A minimum Coop indoor floor area of 0.37m² (3.98 ft²) per Hen is required.
- 6.25 A minimum Coop Run outdoor area of 0.93m² (10.1 ft²) per Hen is required.

- 6.26 A Coop must contain a minimum of one (1) nest box for four (4) Hens.
- 6.27 A Coop must contain a minimum of one (1) perch per Hen that is at least 15cm (5.91in) long.
- 6.28 The setbacks of a Coop from property lines and/or other structures within the same property must comply with the minimum requirements outlined in the Town' *Land Use Bylaw* for an accessory building.
- 6.29 The maximum lot coverage of all structures on a property, including a Coop, must comply with the Town' *Land Use Bylaw*.
- 6.30 A development permit is required for a Coop if the floor area and/or height of the Coop does not comply with this Bylaw and/or the requirements of the *Land Use Bylaw* for an accessory building. A separate owner authorization form for the development permit is required if a development permit is required.
- 6.31 The Town has the authority to impose additional site-specific conditions.

PART VII IMPOUNDMENT AND DISPOSITION

- 7.1 A Peace Officer may capture and/or seize any animal(s) found running at large or running loose, or for the purposes of a Dangerous Animal investigation and may impound said animal(s) in the Animal Shelter.
- 7.2 Any person who captures an animal running at large or takes possession of an at large animal may, after contacting and receiving authorization from a Peace Officer, transport the animal to the Animal Shelter and shall turn the animal over to the Town staff forthwith.
- 7.3 Any person checking in an animal to the Animal Shelter, shall complete an Animal Intake Form, available at the Animal Shelter, providing all pertinent details.
- 7.4 A Peace Officer may enter any private or public land, vehicle, or place, other than a dwelling house without warrant, if necessary, for the purposes of carrying out their duties under this Bylaw.
- 7.5 To assist in the capture or seizure of animal(s) at large or loose, a Peace Officer may utilize live traps, catch poles, snappy snares and/or any other equipment as recommended by the Alberta Veterinarian's Medical Association. Said equipment shall be used in a humane manner.
- 7.6 An animal impounded under subsections 6.1 and 6.2 shall be kept in the Animal Shelter for a period of at least three (3) days excluding Sundays, Mondays, and Statutory Holidays. During this period, any healthy animal

may be redeemed by its owner, or agent of the owner, upon full payment of:

- i) the appropriate license fee(s), when an animal is not currently licensed,
- ii) the boarding fee,
- iii) any associated medical costs that may have been required,
- iv) any transportation fees incurred, if applicable,
- v) the voluntary penalty or specified penalty for an offence or any outstanding offences under this Bylaw,
- vi) the cost of any veterinary treatment required to treat any animal that is found to be injured when picked up or injured in the process of capture; or
- vii) if the owner does not wish to pay any outstanding penalties for offences under this Bylaw, a violation ticket issued under Part 2 of the Provincial Offences Procedure Act - RSA 2000 Chapter P-34 may be served on the owner with a mandatory Court date, prior to the release of the animal.

7.7 If no license is issued for the animal, or the required license fee is not paid, or all the conditions of the license have not been met a Peace Officer or the Animal Shelter staff is not obliged to release the animal to the owner until all fees in accordance with Schedule "A" and Schedule "B" attached to and forming part of this Bylaw, and amended from time to time, are paid in full.

7.8 A Peace Officer who takes custody of an animal pursuant to Section 6.1 shall take all reasonable steps to:

- i) ensure the animal is provided with adequate food, water, care, shelter, and veterinarian treatment, if necessary,
- ii) report any apparent illness, communicable disease, injury, or other unhealthy condition of any animal in custody, to a Registered Veterinarian, and act upon a Registered Veterinarian's recommendation regarding that condition,
- iii) make every reasonable effort to locate the owner of the animal, including a search of the animal's functioning and clearly readable microchip, license tag, vaccination tag, tattoo, personal identification tag, or brand. The Peace Officer shall notify the owner of the actions taken in respect to the animal.

7.9 Town employees acting in the capacity of or assisting Peace Officers under the provisions of this Bylaw shall be responsible for the following:

- i) may capture and transport any animal to the Animal Shelter upon the direction of a Peace Officer,
- ii) feed and water the animals and assure that proper bedding is supplied, and the kennel is maintained in a clean and proper manner, including weekends if required,
- iii) if any fines are applicable, contact a Peace Officer when an owner comes to claim their animal, to serve any violation tags/tickets upon them,
- iv) meet members of the public at the Animal Shelter to secure applicable fees and for release of animals to their owners. The Animal Shelter is closed on Sundays, Mondays, and Statutory Holidays,
- v) transfer any animals to veterinary clinics for either treatment or euthanasia and shall be done using Town vehicles during normal working hours,
- vi) complete an Animal Intake Form, available at the Animal Shelter, and
- vii) call a Peace Officer to deal with any dangerous or vicious animal.

7.10 All animals requiring any veterinarian services that have been taken into custody by a Town employee and held in the Animal Shelter shall use:

Valley Veterinary Clinic-Hanna
404 Pioneer Trail
Hanna, AB. T0J 1P0
PH: 403-854-3463

7.11 At the expiration of the three (3) days of custody, excluding Sunday, Monday, and Statutory Holidays, any animal not claimed shall become the property of the Town and may be humanely euthanized or adopted to a person other than the owner, as directed by a Peace Officer. If the animal owner is known, and they neglect to claim their animal, pound fees and euthanasia fees shall be charged and invoiced to that owner.

7.12 Written permission from a Peace Officer shall be required for either the adoption or euthanasia of any unclaimed animal following the prescribed three (3) day period as described in subsection 6.14.

7.13 At the discretion of a Peace Officer, the responsibility for the euthanization of any impounded animal may be delegated to a Registered Veterinarian. Any such action pursuant to this Bylaw shall be done in a humane manner.

7.14 Any person who adopts an animal shall obtain full rights and title of said animal, and the right and the title of the former owner shall cease forthwith. No fines shall be required of the new owner regarding the current impoundment, but the new owner shall ensure that the license fees are paid in full, and the animal wears its applicable license tag, if required, always.

7.15 If, in the judgment of a Registered Veterinarian, an animal that has been caught or impounded by a Peace Officer:

- i) should be euthanized for humane reasons, and/or
- ii) is feral, dangerous, not adoptable and without any form of identification as defined in this Bylaw,

said animal shall be humanely euthanized by a Registered Veterinarian.

7.16 No action, civil or otherwise, lies against any Peace Officer, Registered Veterinarian, Town Council or Town Staff, or any person acting in good faith and under authority afforded under this Bylaw.

PART VIII ENFORCEMENT

Offence

8.1 Any person who contravenes this bylaw is guilty of an offence.

Continuing Offence

8.2 In the case of an offence that is of a continuing nature, a contravention constitutes a separate offence in respect of each day, or part of a day, on which it continues and a person guilty of such an offence is liable to a fine in an amount not less than that established in this bylaw for each such day.

Owner Liable

8.3 In this section "owner" includes:

- i) any person registered as an owner at the motor vehicle registry,
- ii) if a vehicle is involved in an offence under this bylaw, the owner of that vehicle is guilty of that offence,
- iii) This section does not apply if the owner of the vehicle satisfies the court that, at the time that the vehicle was involved in the offence:

- a) the owner of the vehicle was not driving or did not park the vehicle, and
 - b) no other person was driving or parked the vehicle with the owner's expressed or implied consent.
- iv) An owner who is guilty of an offence by operation of this section is not liable to imprisonment in respect of that offence or in respect of a default of a fine imposed in respect of that offence.

Vicarious Liability

- 8.4 For the purposes of this bylaw, an act or omission by an employee or agent of a person is deemed also to be an act or omission of the person if the act or omission occurred during the employee's employment with the person, or during the agent exercising the powers of or performing duties on behalf of the person under their agency relationship.

Corporations and Partnerships

- 8.5 When a corporation commits an offence under this bylaw, every principal, director, manager, employee, or agent of the corporation who authorized the act or omission that constitutes the offence or assented to or acquiesced or participated in the act or omission that constitutes the offence is guilty of the offence whether the corporation has been prosecuted for the offence or not.
- 8.6 If a partner in a partnership is guilty of an offence under this bylaw, each partner in that partnership who authorized the act or omission that constitutes the offence or assented to or acquiesced or participated in the act or omission that constitutes the offence is guilty of the offence.

Fines and Penalties

- 8.7 A person who is guilty of an offence is liable to a fine in an amount not less than that established in this section, and not exceeding \$10,000, and to imprisonment for not more than six months for nonpayment of a fine.

Violation Tags and Violation Tickets

- 8.8 Any Peace Officer who has reasonable and probable grounds to believe that any person has contravened any provision of this Bylaw, may issue, and serve:
- i) a violation tag allowing a payment of the specified penalty to the Town; or
 - ii) a violation ticket allowing payment according to the provisions of the Provincial Offences Procedures Act.

- 8.9 Service of a violation tag will be sufficient if it is:
- i) personally served,
 - ii) served by regular mail or registered mail to the person or registered owner of the vehicle's last known mailing address,
 - iii) attached to or left upon the vehicle in respect of which the offence is alleged to have been committed: or
 - iv) left for the person charged at their place of residence with an occupant thereof who appears to be at least 18 years of age or older.
- 8.10 If a violation ticket is issued in respect to an offence, the violation ticket may:
- i) specify the fine amount established by this Bylaw for the offence; or
 - ii) require a person to appear in Court without the alternative of making a voluntary payment.
- 8.11 A person who commits an offence may:
- i) if a violation tag is issued in respect of an offence; and
 - ii) if the violation tag specifies the fine amount established by this Bylaw for the offence; may
 - i) in lieu of being prosecuted for the offence, pay the Town of Hanna the penalty specified on the violation tag,
 - iv) if a violation ticket is issued in respect of an offence; and
 - v) if the violation ticket specifies the fine amount established by this Bylaw for the offence; may
 - vi) make a voluntary payment equal to the specified fine by delivering the violation ticket and the specified fine to the Provincial Courthouse specified on the violation ticket.

Obstruction

- 8.12 A person shall not obstruct or hinder any Peace Officer, Designate or person in the execution or performance of their duties pursuant to this Bylaw.

Compliance Orders

- 8.13 If the Chief Administrator Officer, Peace Officer or Designate believes on reasonable grounds, that a person is contravening any provision of this Bylaw, they may by written order, require any person responsible for the contravention to remedy it.
- 8.14 The order may:
- i) direct a person to stop doing something or to change the way the person is doing it,
 - ii) direct a person to take any actions of measures necessary to remedy the contravention of the bylaw and, if necessary, to prevent a re-occurrence of the contravention,
 - iii) state a time within which the person must comply with the directions,
 - iv) state that if the person does not comply with the directions, within a specified time, the Town will take the action or measure.
- 8.15 A person named in and served with an order issued pursuant to this section shall comply with any action of measure required to be taken within the time specified.
- 8.16 An order issued pursuant to this section may be served:
- i) by serving it personally to the individual'
 - ii) by leaving it for the individual at their apparent place of residence with someone who appears to be 18 years of age; or,
 - iii) by regular mail or registered mail addressed to the individual at their apparent place of residence or at any address for the individual on the tax roll of the Town or at the Land Titles registry; and,
 - iv) In the case of a corporation:
 - a) by delivering it personally to any director or officer of the corporation,
 - b) by delivering it personally to a person apparently in charge of an office of the corporation at an address held out by the corporation to be its address; or,
 - c) by regular mail or registered mail addressed to the registered office of the corporation.

PART IX GENERAL

- 9.1 The Chief Administrative Officer or designate may:
- i) carry out any inspections necessary to determine compliance with this bylaw,
 - ii) take any steps or carry out any actions necessary to enforce this bylaw,
 - iii) take any steps or carry out any actions necessary to remedy a contravention of this bylaw,
 - iv) establish areas where activities restricted by this bylaw are permitted,
 - v) establish forms for the purposes of this bylaw,
 - vi) issue permits with such terms and conditions as are deemed appropriate,
 - vii) establish the criteria to be met for a permit pursuant to this bylaw,
 - viii) designate where traffic control devices are to be erected and, for purposes of greater certainty, this includes traffic control devices restricting the speed of vehicles,
 - ix) designate crosswalks upon any highway,
 - x) designate any intersection, or place on a highway, as a place at which no left-hand turn or no right-hand turn, or both, shall be made,
 - xi) designate any intersection, or place on a highway, as a place at which only a left-hand or a right-hand turn shall be made,
 - xii) designate any intersection or place on a highway as a place where U-turns are prohibited,
 - xiii) designate any highway or portion thereof for one-way traffic only,
 - xiv) temporarily close any highway or portion thereof,
 - xv) designate "School Zones" and "Playground Zones",
 - xvi) designate highways or any portion thereof as passenger or commercial vehicle loading and unloading spaces and set time limits for those spaces,
 - xvii) designate any bus loading or unloading zones,

- xviii) designate portions of any highway as no parking or no stopping,
- xix) designate portions of any highway as time limited parking spaces and set time limits for those spaces,
- xx) designate certain parking locations for the exclusive use of persons with disabilities,
- xxi) designate any parking restrictions on property owned by the Town,
- xxii) designate angle parking on any highway or portion thereof,
- xxiii) designate highways as truck routes and Dangerous Goods routes,
- xxiv) designate portions of any highway for the use of bicycles only or where the use of bicycles is prohibited,
- xxv) designate any roadway as one to be divided into traffic lanes of such number as is proper,
- xxvi) prohibit or restrict the movement of vehicles from a private driveway onto a highway or from a highway onto a private driveway where such prohibition or restriction is in the public interest for the regulation of traffic,
- xxvii) close any existing median or divider on a highway,
- xxviii) designate maximum loads for any bridge; and
- xxix) delegate any powers, duties, or functions under this bylaw to an employee of the Town.

Certified Copy of Records

- 9.2 A copy of a record of the Town, certified by the Chief Administrative Officer or designate as a true copy of the original, shall be admitted in evidence as prima facie proof of the facts stated in the record without proof of the appointment or signature of the person signing it.

Licenses

- 9.3 A person to whom a license has been issued pursuant to this Bylaw, and any person carrying out an activity otherwise regulated, restricted, or prohibited by this Bylaw pursuant to such license, shall comply with any terms or conditions forming part of the license.
- 9.4 A person shall not make any false or misleading statement or provide any false or misleading information to obtain a license pursuant to this Bylaw.

- 9.5 If any term or condition of a license issued pursuant to this Bylaw is contravened or if a false or misleading statement or false or misleading information was provided to obtain the license, the Chief Administrative Officer or Designate may immediately cancel the license.
- 9.6 A person shall immediately produce any required license or license issued pursuant to this Bylaw when requested to do so by a Peace Officer.

Proof of License

- 9.7 The onus of proving a license or license approval has been issued in relation to any activity otherwise regulated, restricted, or prohibited by this Bylaw is on the person alleging the existence of such a license on a balance of probabilities.

Severability

- 9.8 It is the intention of Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is the further intention of Council that if any provisions of this Bylaw are declared invalid, all other provisions hereof shall remain valid and enforceable.

Repeals

- 9.9 The following Bylaw(s) are hereby repealed.
- The Animal Control Bylaw #808-1993.

EFFECTIVE DATE

This Bylaw shall come into effect upon the day of third and final reading:
READ A FIRST TIME THIS 14th DAY OF MAY 2024.

Mayor Danny Povaschuk

Chief Administrative Officer
Kim Neill

READ A SECOND TIME THIS ___ DAY OF _____ 2024.

READ A THIRD TIME AND FINALLY PASSED THIS ___ DAY OF _____ 2024.

Mayor Danny Povaschuk

Chief Administrative Officer
Kim Neill

BY-LAW 1035-2024 ANIMAL CONTROL

SCHEDULE A

THE ANIMAL CONTROL BYLAW FEES AND CHARGES

Animal Licenses

| | |
|----------------------------------|----------------------|
| Dog spayed or neutered | \$15.00 (Annual Fee) |
| Dog non-spayed or non-neutered | \$25.00 (Annual Fee) |
| Service Dog | \$Nil Fee |
| Replacement Tag (lost or stolen) | \$5.00 Fee |
| Hen License | \$50.00 (Annual Fee) |

Animal Shelter Fees

| | |
|--------------------------------------|-------------------|
| 1st Offence - licensed | \$20.00 |
| 1st Offence - unlicensed | \$50.00 + License |
| 2nd Offence | \$50.00 |
| 3rd & subsequent offences | \$100.00 |
| Pound Care Fee (per day or part day) | \$15.00/day |

Veterinarian Services

| | |
|---|-----------------|
| Rabies/Observation/Quarantines | Amount Expended |
| Exam | Amount Expended |
| Sedation | Amount Expended |
| Hospital Unit (suturing, quill removal) | Amount Expended |
| PARVO Snap Test | Amount Expended |
| Euthanization | Amount Expended |
| Animal Body Disposal | Amount Expended |

Animal Control Bylaw Schedule "B" - Specified Penalties

| | | 1st | 2nd & Sub. |
|-----------------------------|---|---------|---------------|
| Section | Description of Offence | Offence | Offences |
| 3. Licensing | | | |
| S.3(3.1) | Have/Posses Unlicensed Dog | \$150 | \$250 |
| S.3(3.2) | Have/Possess Unlicensed Cat | \$150 | \$250 |
| S.3(3.6) | Fail to License Animal w/I Prescribed Time | \$150 | \$250 |
| S.3(3.11) | Fail to Remove/Surrender Animal Upon Request Due to License Revoked/Cancelled | \$250 | \$500 |
| S.3(3.13) | License Tag Attached to Animal not Associated to Animal/Owner | \$150 | \$250 |
| S.3(3.15) | Animal w/o Collar/Tag Attached | \$150 | \$250 |
| S.3(3.16) | Fail to Provide Required Information for Animal License Upon Request | \$100 | \$200 |
| S.3(3.18) | Owner Fail to Notify Town of their Change of Address w/I 15 Days | \$100 | \$200 |
| S.3(3.19) | Keep/Harbor More than 3 Licensed/Unlicensed Dogs/Cats in Town | \$150 | \$250 |
| S.3(3.21) | Operate Kennel in Residential District of Town | \$250 | \$500 |
| 4. Dangerous Animals | | | |
| S.4(4.1) | Have Dangerous Animal w/I Town | \$500 | \$1,000 |
| S.4(4.2) | Fail to Remove/Surrender Dangerous Animal Upon Request Due to License Revoked/Cancelled | \$500 | \$1,000 |
| S.4(4.3)(i) | Animal Bite/Bark at/Chase Stock/Animals/Bicycles/Automobiles/Other Vehicles | \$250 | \$500 |
| S.4(4.3)(ii) | Animal Chase/Threaten Person | \$250 | \$500 |
| S.4(4.3)(iii) | Animal Damage Public/Private Property | \$250 | \$500 |
| S.4(4.3)(iv) | Animal(s) do any Act that Injures a Person(s) | \$500 | \$1,000 |
| S.4(4.3)(v) | Animal Bite/Attack a Person(s) | \$500 | \$1,000 |
| S.4(4.3)(vi) | Animal Bite/Attack Another Animal | \$500 | \$1,000 |
| S.4(4.3)(vii) | Animal Cause Death to Another Animal | \$500 | \$1,000 |
| S.4(4.3)(viii) | Animal Bite/Attack a Person(s) Causing Severe Injury | \$750 | \$1,500 |
| S.4(4.4) | Owner Use/Direct Animal to Attack/Chase/Harass/Threaten another Person(s)/Animal | \$500 | \$1,000 |
| S.4(4.5) | Fail to Report an Animal Bite w/I 24hours | \$150 | \$250 |

| 5. Owners Responsibilities | | | |
|----------------------------|---|-------|-------|
| S.5(5.2) | Suffer/Permit/Allow Animal to be At Large | \$150 | \$250 |
| S.54(5.3) | Fail to Keep Dog on a Leash at All Times in a Non-Off-Leash Area | \$150 | \$250 |
| S.5(5.4) | Fail to Ensure Dog is Always Under Control | \$150 | \$250 |
| S.5(5.5) | Allow Animal Other Than a Dog in Off-Leash Area | \$200 | \$300 |
| S.5(5.6) | Permit Animal other than a Leashed Dog on Parkland | \$150 | \$300 |
| S.5(5.8) | Fail to Confine Female Animal in Heat w/I Owner's Residence | \$200 | \$300 |
| S.5(5.9) | Fail to remove Feces Immediately from their Animal | \$150 | \$300 |
| S.5(5.10) | Fail to be Equipped with a Suitable Means to Remove Animal's Feces/Fail to Dispose Feces Properly | \$150 | \$300 |
| S.5(5.11) | Fail to Maintain Residence/Grounds in a Clean/Sanitary/Inoffensive Manner | \$150 | \$300 |
| S.5(5.12) | Owner of Guide Dog Fail to Obtain Assistance From Another to Maintain Residence/Grounds | \$150 | \$300 |
| S.5(5.13) | Owner Fail to Ensure Animal Does Not Upset/Scatter Waste from Waste Receptacles | \$150 | \$300 |
| S.5(5.14) | Tease/Torment/Annoy/Abuse/Injure/Provoke any Animal | \$200 | \$300 |
| S.5(5.15) | Negligently/Willfully Release/Free Any Animal and Allow to Be At Large | \$250 | \$500 |
| S.5(5.16) | Permit/Allow Animal to Bark/Howl/Cause Excessive Noise that Disturbs the Peace of an Individual | \$150 | \$300 |
| S.5(5.17) | Leave Animal Unattended While tethered/Tied Up on Public Premises | \$150 | \$300 |
| S.5(5.18) | Leave Animal Unattended While Tethered/Tied Up in Residential Yard | \$150 | \$300 |
| S.5(5.19) | Allow Animal to Get Closer than 1.5 Meters of Property Line While Tethered/Tied Up | \$150 | \$300 |
| S.5(5.20)(i) | Fail to Ensure Animal is Properly Restrained When Left Unattended in a Motor Vehicle | \$200 | \$300 |
| S.5(5.20)(ii) | Allow/Leave Animal in Vehicle When Weather Conditions Not Suitable/Leave Animal in Distress | \$250 | \$500 |
| S.5(5.22) | Allow/Leave Animal Outside of Passenger Cab of Motor Vehicle | \$250 | \$500 |
| S.5(5.23) | Fail to Secure Animal Properly | \$300 | \$600 |
| S.5(5.24) | Fail to Report a Suspected Animal of Having a Communicable Disease | \$250 | \$500 |
| S.5(5.25) | Fail to Confine Animal Suspected of Rabies/Communicable Disease for 10 Days to Owner's Premises | \$250 | \$500 |
| S.5(5.26) | Fail to Transport Animal to Vet for Quarantine if Owner Unable to Quarantine to Owner's Premises | \$250 | \$500 |
| S.5(5.28) | Fail to Euthanize/Treat Animal for Disease that Bit/Been Bitten By Another Animal | \$250 | \$500 |
| S.5(5.29) | Fail to Transport Animal That Bit/Been Bitten to Vet for Quarantine to Prevent Spread of Disease | \$250 | \$500 |
| S.5(3.30) | Kill/Cause to Kill Animal Suspected of Communicable Disease/Bit a Human/Unauthorized Removal | \$250 | \$500 |

| | | | |
|----------------|---|-------|---------|
| S.5(5.31) | Fail to Surrender Animal Carcass Exposed to Communicable Disease Upon Demand of Peace Officer | \$250 | \$500 |
| S.5(5.33)(i) | Possess/Harbor Livestock w/I Town | \$200 | \$300 |
| S.5(5.33)(ii) | Possess/Harbor Poisonous Snakes/Reptiles/Insects w/I Town | \$200 | \$300 |
| S.5(5.33)(iii) | Possess/Harbor any Animal/Species Deemed Dangerous/Objectionable w/I Town | \$200 | \$300 |
| S.5(5.35) | Fail to Provide Sufficient Food/Water/Care/Medical Attention/Shelter When Required | \$250 | \$500 |
| S.5(5.36) | Cause/Allow Animal Cruelty/Animal to Be Abused/in Distress/Neglected | \$500 | \$1,000 |
| S.5(5.37) | Fail to Report any Alleged Animal Distress/Abuse/Neglect | \$500 | \$1,000 |

| 6. Hen Keeping | | | |
|-----------------------|---|-------|-------|
| S.6(6.2) | Keep/Possess More than 4 Hens/Fail to Meet Requirements for Hen License in Town | \$250 | \$500 |
| S.6(6.3) | Keep/Possess a Rooster in Town | \$250 | \$500 |
| S.6(6.9) | Keep/Possess Hen' w/o License Taking Effect/Valid License | \$250 | \$500 |
| S.6(6.10) | Keep/Possess Hens in Coop that Doesn't Comply with Bylaw | \$250 | \$500 |
| S.6(6.12) | Keep/Possess Hens when Hen License Revoked/Denied | \$250 | \$500 |
| S.6(6.20) | Fail to Comply with the Animal Health Act | \$250 | \$500 |
| S.6(6.21)(i) | Fail to Provide Each Hen with Sufficient Food/Water/Care/medical Attention/Shelter/ventilation | \$250 | \$500 |
| S.6(6.21)(ii) | Fail to Provide Warmth to Hens Through Heat Lamps/Wall Insulation/Poly Sheeting/Other Means | \$250 | \$500 |
| S.6(6.21)(iii) | Fail to Maintain Hen Coop in Good Repair/Sanitary Conditions/Free from Vermin/Offensive Odors | \$250 | \$500 |
| S.6(6.21)(iv) | Fail to Construct/Maintain Coop to Prevent Rodents from Harboring Underneath/w/i/Other Animals | \$250 | \$500 |
| S.6(6.21)(v) | Fail to Keep Each Hen in a Secured Area | \$250 | \$500 |
| S.6(6.21)(vi) | Fail to Keep Each Hen Locked Up in Coop from Sunset to Sunrise on Any Given Day | \$250 | \$500 |
| S.6(6.21)(vii) | Fail to Ensure Hens are Kept in Coop with all Openings Secured to Prevent Entry of Predators | \$250 | \$500 |
| S.6(6.21)(viii) | Fail to Keep Food/Water Containers in Coop | \$250 | \$500 |
| S.6(6.21)(ix) | Fail to Store Feed in Fully Enclosed/Non-penetrable Container | \$250 | \$500 |
| S.6(6.21)(x) | Fail to Remove Left Over Feed/Trash/Manure in a Timely Manner | \$250 | \$500 |
| S.6(6.21)(xi) | Fail to Follow Biosecurity Procedures Recommended by Canadian Food Inspection Agency to Reduce Potential of Disease Outbreak | \$250 | \$500 |
| S.6(6.21)(xii) | Fail to Ensure Hens are Slaughtered/Euthanized at an Approved Location/Facility | \$250 | \$500 |

| | | | |
|---------------------------------------|--|-------|---------|
| S.6(6.21)(xiii) | Fail to Dispose of a Hens Carcass Deceased by Natural Causes Properly | \$250 | \$500 |
| S.6(6.21)(xiv) | Fail to Take Hen(s) to an Approved Location/Facility When No Longer Wanted | \$250 | \$500 |
| S.6(6.21)(xv) | Unauthorized Sale of Eggs/Manure/Meat/or Any Other Products Derived from Hens | \$250 | \$500 |
| S.6(6.21)(xvi) | Fail to Provide a Hen Proper Ventilation While Transporting | \$250 | \$500 |
| S.6(6.21)(xvii) | Fail to Store Manure in a Fully Enclosed Container/Exceed Max Allowable Storage of Manure | \$250 | \$500 |
| S.6(6.21)(xviii) | Fail to Remove All/Excessive Manure not Used for Composting/Fertilizing and Dispose Properly | \$250 | \$500 |
| S.6(6.22) | Have Coop in Non-fenced Yard/on Residential Property Other than Rear Yard | \$250 | \$500 |
| S.6(6.23) | Have Coop Above Grade Level/Over Utility Right-a-way | \$250 | \$500 |
| S.6(6.24) | Have Coop Not Meeting Minimum Floor Area Requirements per Hen | \$250 | \$500 |
| S.6(6.25) | Have Coop Run Not Meeting Minimum Outdoor Area Requirements per Hen | \$250 | \$500 |
| S.6(6.26) | Have Coop w/o the Required Minimum Number of Nest Boxes per Hen | \$250 | \$500 |
| S.6(6.27) | Have Coop w/o Required Minimum Number of Perches per Hen/Perch not Meet Size Requirement | \$250 | \$500 |
| S.6(6.28) | Setbacks of Coop not Comply with Minimum Distance Requirements of Property Line/Structures | \$250 | \$500 |
| S.6(6.29) | Exceed Max Lot Coverage for All Structures, including Coop on Property | \$250 | \$500 |
| S65(6.30) | Fail to Apply for Development Permit when Coop Exceeds Allowable Dimensions | \$250 | \$500 |
| S.6(6.31) | Fail to Comply with Additional Site-Specific Conditions Imposed | \$250 | \$500 |
| 7. Impoundment and Disposition | | | |
| S.7(7.2) | Fail to Turn Over At Large Animal to the Animal Shelter Forthwith | \$200 | \$300 |
| S.7(7.4) | Fail to Check Trap Regularly | \$150 | \$250 |
| S.7(7.5) | Fail to Turn Over Trapped Cat/Animal to Animal Shelter Forthwith | \$200 | \$300 |
| S.7(7.6) | Fail to Complete Animal Intake Form/Provide All Required Information for/on Animal Intake Form | \$150 | \$250 |
| 8. Enforcement | | | |
| S.8(8.12) | Obstruct/Hinder/Interfere with Peace Officer/Any Other Person Authorized Under Bylaw | \$500 | \$1,000 |
| S.8(8.13) | Fail to Comply with Compliance Order | \$250 | \$500 |
| 9. General | | | |
| S.9(9.3) | Fail to Comply with Terms/Conditions of License | \$200 | \$300 |
| S98(9.4) | Make/Provide False/Misleading Statement/Information to Obtain a License | \$500 | \$1,000 |
| S.8(9.6) | Fail to Produce a Required License Upon Request of Peace Officer | \$150 | \$250 |

Date: May 14, 2024

Agenda Item No: 11.00

Council Reports & Roundtable

Recommended Motion

That Council accepts the Council Reports for information.

Background

This portion of the agenda allows Council members to provide written or verbal reports to update other members of Council with information resulting from meetings they have attended since the previous Council meeting.

Council members are encouraged to ask questions or seek clarification on any information presented.

Communications

The highlights of the reports may be communicated through the Town of Hanna Social Media programs.

Financial Implications

| | | | |
|-------------------------|-----|-------------------------|-----|
| Operating: _____ | N/A | Capital Cost: _____ | N/A |
| Budget Available: _____ | | Budget Available: _____ | |
| Unbudgeted Costs: _____ | | Unbudgeted Costs: _____ | |
| Source of Funds: _____ | | Source of Funds: _____ | |

Policy and/or Legislative Implications

N/A



Attachments

1. Mayor Povaschuk
2. Councillor Beaudoin
3. Councillor Crowle
4. Councillor Murphy
5. Councillor Olsen
6. Councillor Thuroo
7. Councillor Warwick

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer

COUNCIL REPORT
Council Date: May 14, 2024
Prepared by Sandra Beaudoin

MEETINGS ATTENDED:

Meeting: Council Meeting

Location: Council Chamber

Date & Time: Apr 9, 2024 6 pm

CAO Community Center kitchen reno has had several delays & has affected some booked events.

Fire Chief Quarterly Review, Development Officer review & called out to Fire call regarding an accident.

Community Services Board rates reviewed. Voted increase for only a few items vs. the number requested by CSB to encourage continued usage.

Peace Officer update. Skate Park equipment ordered, working with JC Charyk. May see if Brooks can repave while they're in town with the Downtown Beautification. New Loader ordered. Old one will be sold. Brooks completed Bonding & Insurance paperwork & are working with MPE (Hanna's Engineers). Painting inside arena. Ball teams are practicing in arena. Minor Ball will be replacing the netting the batting cage & looking at levelling outfield, a SeaCan for storage. They will be applying for grants to cover expenses associated with this work.

- Community Center kitchen upgrades not done yet; minor additional costs. Harvest Sky Economic Development provided surplus grant funds to pay for the kitchen upgrades.

- West entrance to South Municipal Road issues: potholes. Working with SAB to address.

- WesMet has a new product they want to present to Council soon.

Meeting: AHS Community Engagement

Location: Hanna Community Center

Date & Time: April 11, 2024 3 pm-5:30 pm

Good turnout with many from outside Hanna's community approx. 100 in attendance. Many AHS representatives helped facilitate the table discussions which followed the informative Presentation. Hanna's session is about the 86th made in the past few months. The presentation can be found at Alberta.ca/healthcare. "The Future of Health Care is in Albertans' Hands". These sessions are driven by the Minister of Health Adriana LaGrange. Notes regarding participants concerns were taken by a recorder & a facilitator assisting with the discussions at each of the 5 (or 6) tables during the discussion session. Very informative & very interesting to hear the issues from other areas which seem similar to Hanna's. Great opportunity to participate.

Meeting: Palliser Economic Partnership Meeting

Location: Hanna Fire Hall

Date & Time: April 16, 2024 10 am

Attended as a Town Councillor. I was assigned to this group for the last 1.5 yrs. of my previous Term as Councillor 2017-2021 & still find this group very interesting. Information regarding economy driving projects within the municipality members of PEP. Presentation by Canadian Investment Bank. Website: www.palliseralberta.com

Meeting: Library Open House

Location: Hanna Library

Date & Time: April 16, 2024 2-5:30 pm

Stopped in to see the growth of the Hanna Library to "more than books". Students utilize for variety of reasons, access to computers & internet for after school projects, Library of Things which a person may need for an occasional purpose not long term, community art exhibits, a quiet place to read, a place to meet with those interested in reading, etc.

Meeting: Hanna Chamber Meeting

Location: Council Chamber

Date & Time: April 18, 2024 12 pm

Discussed how to welcome new businesses. Who is looking after the Welcome Packages? Perhaps a Chamber Board member could provide new businesses with info regarding the Chamber. Student may be able to provide website/social media support. New Business: Sam Lazotte owner/operator S & L Plumbing & recently Bubble Tea House and the York.

Discussed Hanna & District Chamber Business Awards Oct 24, 2024. Selected Caterer & Entertainment.

Meeting: Lynks Open House & Job Fair

Location: Provincial Building

Date & Time: Apr 19, 2024 10 am – 2 pm

Tour of the Lynks area provided insight to work Lynks is involved in with a lot of social services-type work not available or offered through any other organization in Hanna. “Lynks-Harvest Sky Services and Supports Society is a registered charity (formerly Hanna Learning Centre). Lynks provides employment, learning, business, and community services in the Harvest Sky Region by building the necessary connections locally and regionally to strengthen individuals and businesses. Inspired by social purpose, Lynks understands the region it calls home and creates the pathways necessary to support the growth of the community, its businesses, and its people.” Lynks Brochure.

Meeting: Council Info Meeting

Location: Council Chamber

Date & Time: April 24, 24 8:30 am

Presentation by Tanner Kautz to update Hanna Curling Club. They raised enough this year to be able to repay \$45,348.22 to the Town for utilities they were unable to pay previously. They also have exciting projects they are working on to try to increase usage.

-Proposals from RFP for new CAO expected for May Council mtg.

Kim brought up Spec Homes which was suggested by a local developer. Could Harvest Sky Economic Dev. Administer a Spec Home project? Could the Town & SAB contribute funds towards a Spec Home (perhaps multi-home project?) where the sale would carry forward to further projects? May help address Homelessness or low income housing? Construct on bare lots? Fielding Place has 2nd house construction started. \$220K in outside fire props paid (funds raised by the Fire Fighters & funds managed by the Town.

-SAB increased Fire Fighters salary from \$30/hr to \$40/hr. Brought forward by SAB member not fire fighters. But they donate a lot of their time to courses they have to take to maintain their skills & meet requirements, etc.

-Insurance has increased mostly due to increase in assessment of Town bldgs. Replacement costs.

-Town of Hanna has a \$50M budget to work with. Administration recommended a decrease to the Tax Rate since the increase in assessments will cover budget with the decreased tax assessments. (3% decrease for Residential & 1% decrease for Commercial) will still result in a \$6,862 surplus with the planned expenses.

-nothing heard from PACE regarding the Solar Farm near the Airport. They have not submitted an application to AUC yet.

-AHS is organizing 12 Regions to replace the existing 6 (?) regions. Oyen Lodge was supported by AHS to expand a vacant floor for contract nursing staff & student doctors/locums. The region of AHS which Hanna is in, is not supported by AHS to do the same.

Meeting: AHS Emergency Preparedness

Location: ZOOM

Date & Time: May 6, 2024 10 am – 11 am

An emergency or disaster can happen with little or no warning. How prepared are you?

Step 1: Know the Risk: Knowing possible hazards will help you become more prepared for an emergency. Eg: Flood, Fire, Drought, Power outages/shortages, etc.

Step 2: Get Ready/Make a Plan: Know yourself & how you react in stressful situations. Knowing your behavior can help you know when you're stressed (Emotional Preparedness). Know what you could do to deal with stress (eg. Music, walking, talking to someone, etc.). Building a social network of family/friends/neighbors to look out for each other when an emergency occurs.

Step 3: Emergency Kit: List of what you may need eg. Supplies, medication, important documents, contacts. Store original documents in a water-tight container, together with other important items. Practical supplies for a 72-hr period of energy/granola bars, dried fruit, canned foods, bottled water & electrolytes. First aid, sanitary items, clothing equipment, emergency cash, deodorant, personal items & multi-use items, distraction items (cards, a couple books, etc.)

UPCOMING MEETINGS:

Meeting: Council Meeting

Location: Council Chambers

Date & Time: May 14 @ 6 pm

Meeting: Palliser Muni & Park Ent

Location: Carbon Community Centre

Date & Time: May 15 @ 6-8 pm

Meeting: Council Info Meeting

Location: Council Chambers

Date & Time: May 29 @ 8:30 am

Meeting: Harvest Sky Meeting

Location: Council Chambers

Date & Time: Jun 11 @ 10 am

Meeting: Council Info Meeting

Location: Council Chambers

Date & Time: Jun 11 @ 6 pm

COUNCIL REPORTS & ROUNDTABLE

Council Date: May 14, 2024

Prepared by: Fred Crowle

Upcoming Meetings:

Meeting: Town Council Meeting
Location: Town Council Chamber
Date & Time: May 14, 2024 6:00 p.m

Meeting: Hanna Medical Clinic Association
Location: Hanna Medical Clinic
Date & Time: May 21, 2024 8:30 a.m.

Meeting: Town Council Information Meeting
Location: Town Council Chambers
Date & Time: May 29, 2024 8:30 a.m.

Town of Hanna Council Reports & Roundtable 2024

Council Meeting Date: May 14, 2024

Prepared by: Councillor, Angie Warwick

Date: April 11, 2024

Time: 3:00 PM

Meeting: AHS

Date: April 16, 2024

Time: 8:00 AM

Meeting: PEP: Held at the Firehall in Hanna.

- Appointed Larry Robinson of Foremost as a replacement of Lorne Buis passing.
- **Guests:** CAO, Quintin Wintfley from Coronation & Mayor, John Petrie from Brooks formally expressed membership in PEP for 2024.
- Adjusted Book balance \$120,424.77.
- **EATC**-Premiere Smith has interest in the Wild Horse Crossing into Montana improved. MLA Justin Wright is leading this project.
- Motion: To re-engage the EATC (Eastern Alberta Trades Corridor)-Debbie Ross/Jay Slempp
- **Hydrogen**-There is learning of Regulations and the direction it will take in the coming future for Alberta. Lake Newell is going to put hydrogen kits on some Municipal trucks as a pilot project.
- **Cypress County Ag Conference**-November 20, 2024, in Medicine Hat: Stampede Grounds.
- **REDA**- notice that in three years REDA's (no response=would only allow two years funding) will have to be self-sustaining. In kind invoices worked in our favor and a \$125,000.00 (can be used for administration) was granted to us until 2026. There is a prospect that the REDA's may have to consolidate.
- **AGM**- June 14, 2024, in Rolling Hills. Two appointed members from each municipality can vote.

- **CIB-BIC**- Jodi Parmar; Canada Infrastructure Bank-Federal Crown Corporation-independent board of directors. 7 years old—35 billion was invested in this corp. primarily debt financing. Focus on the return of their capital investment.
 1. **Public Transit**
 2. **Clean Power**-solar/wind/Transmission Interties/Storage-battery/pumped hydro
 3. **Green Infrastructure**-electric vehicle charging/hydrogen refueling/energy transition/sustainable aviation.
 4. **Broad band**-minimum of 50 to remote/indigenous regions
 5. **Trade & Transport**-toll bridges/high speed rail (Seattle & Portland)
 - Working with rural Alberta to access the concessional financing that is available.
 - Housing for nursing/Drs. Etc.
 - Long term=25 years
 - Loan to Local Authorities at 5.45%
 - PEP is currently looking at housing.

Date: April 17-18, 2024

Time: 10:00 AM-

Meeting: CF Meridian Board Meeting in Kindersley, Sask.

Date: April 24, 2024

Time: 8:30 AM

Meeting: Council Information Meeting

Date: May 8, 2024

Time: 12:30-1:30 PM

Meeting: Bill 20-Statutes Amendment Act

Date: May 14, 2024

Agenda Item No: 12.00

Correspondence

Recommended Motion

That Council accepts Correspondence items 12.01 – 12.10 for information.

Background

Council is provided with various items of correspondence at each meeting for information. Correspondence may be in the form of a letter, note, newsletter, report or meetings minutes. Meeting minutes are most often from committees or boards that are affiliated with the Town but may not have an appointed representative.

Correspondence items do not usually require a response from Council, however if there is an item that a Councillor would like to bring forward for action, a motion can be put on the floor at that time.

Council members are encouraged to ask questions or seek clarification on any information presented.

Communications

Highlights of the correspondence reports may be communicated through the Town Social Media Programs.

Financial Implications

| | | | |
|-------------------|-----------------|-------------------|-----------------|
| Operating: | _____ N/A _____ | Capital Cost: | _____ N/A _____ |
| Budget Available: | _____ | Budget Available: | _____ |
| Unbudgeted Costs: | _____ | Unbudgeted Costs: | _____ |
| Source of Funds: | _____ | Source of Funds: | _____ |



Policy and/or Legislative Implications

N/A

Attachments

1. ATCO – EMPOWER – Handhills Renewable Project Information
2. Consul-General of Japan – Introduction to New Consul-General Wajima
3. Hanna Community Garden Society
4. Alberta Municipalities – Summer Municipal Leaders Caucus Registration
5. Minister of Alberta Environment and Protected Areas – Small Water License Holders
6. Marigold Library System – April 2024 Notes to Council
7. Marigold Library System – 2023 Annual Report
8. Marigold Library System – Hanna Municipal Library Value of Your Investment 2023
9. Harvest Sky Region Initiatives – May 2024
10. Alberta Municipalities – 2024 – Bill 20 MA Statutes Amendments Act – key message

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer

April 8, 2024
Town of Hanna
PO Box 430
Hanna, AB T0J 1P0

RE: Project Notification for the Hand Hills Hybrid Project

ATCO EnPower ("ATCO") is the branding for ATCO Renewables Ltd., which is an affiliate of ATCO Ltd., a diversified corporation with corporate headquarters and long-standing operating experience in Alberta for over 75 years. As a leader in sustainable energy, ATCO is pleased to introduce our Hand Hills Hybrid Project (the Project). The Project is a proposed 180-megawatt (MW) wind power and 120 MW solar power facility. The Project is located approximately 10 km southeast of the village of Delia, Alberta and 23 km southwest of the town of Hanna, Alberta in Starland County and Special Areas No. 2.

You are receiving this letter as a representative of a community that the Project is close to, and you may be interested or potentially affected by the Project. This letter and the accompanying Project Specific Information Package provide details on how you can become involved and provide input to inform Project planning and execution.

The Project is on privately owned land used for agricultural activities and oil and gas production. ATCO acquired the lease agreements for the Project lands from Suncor in January 2023 and have since progressed the planning and development of the Project. ATCO has developed a preliminary site layout for the Project and is seeking input and feedback from stakeholders, Indigenous communities, regulatory agencies, and other members of the public. ATCO plans to file Rule 007 applications for approval to construct, own and operate the Project to the Alberta Utilities Commission (AUC) in the third quarter (Q3) of this year (2024).

As an identified community, we are providing the following in this Project Specific Information Package:

- Overview of the proposed Project and other related information
- Frequently Asked Questions and supplemental information
- A Project map showing the Preliminary Site Layout
- AUC brochure that outlines the regulatory approval process required for the Project

A Stakeholder Information Session is planned on **May 9, 2024 from 10 am to 8 pm MST at the Delia & District Community Centre, 210 Main Street Delia, AB**. Anyone is welcome to drop in when they can between 10 am and 5 pm. The Project Presentation or Open House part of the Information session is scheduled from **5 pm to 8 pm**. We are seeking input on the Project. Project details and information will be presented, and the ATCO development team will be available to listen to feedback and respond to questions.

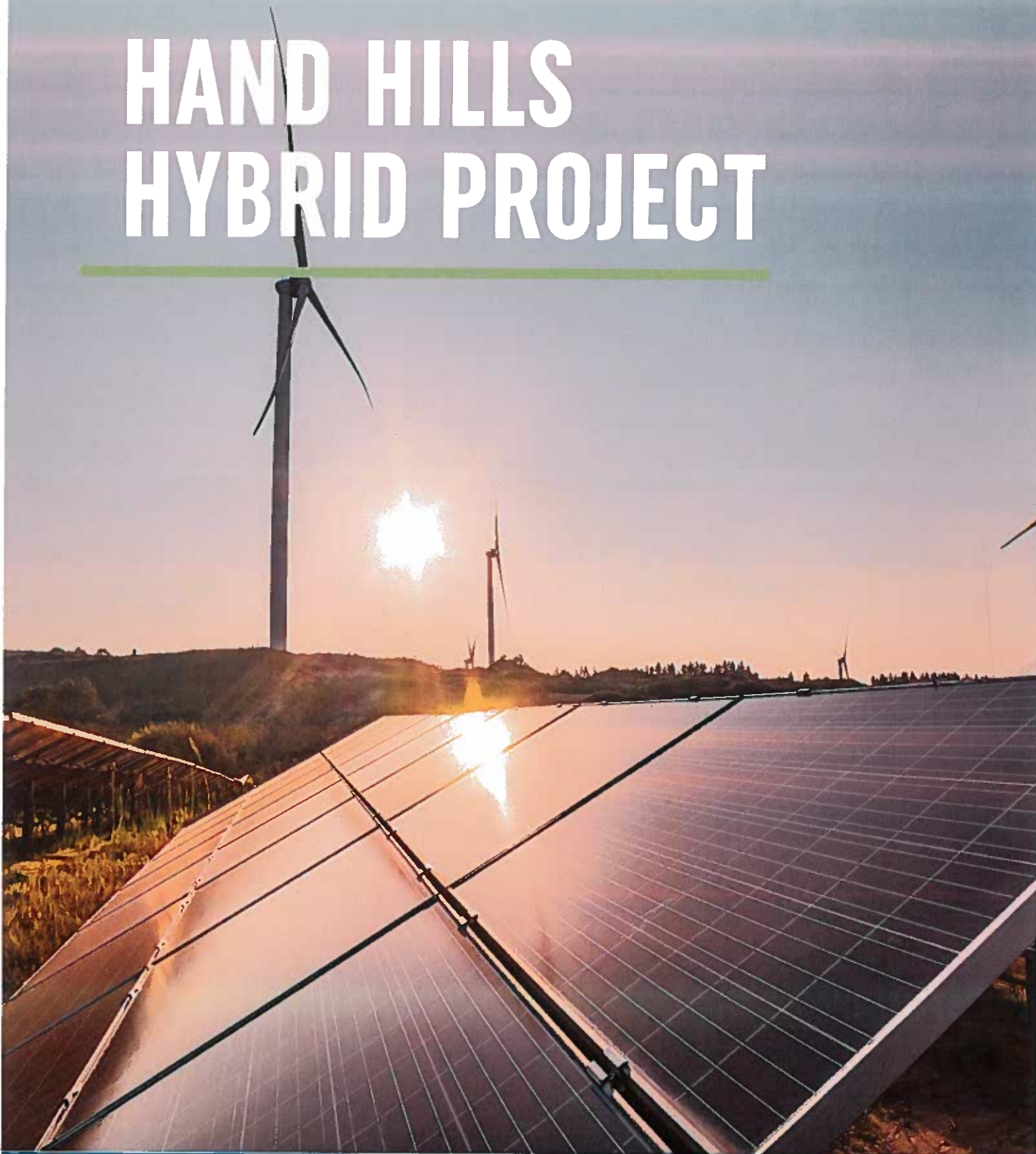
Please reach out with any questions to the contacts provided in the information package. We thank you for your participation in this process.

Sincerely,



Chris Teare
Director Business Development Renewables, ATCO EnPower

HAND HILLS HYBRID PROJECT



180 MW Wind Power

120 MW Solar Power

Spread across
6,634 hectares

Acquired in
January 2023

ATCO EnPower

Project Overview

ATCO EnPower and ATCO Renewables Ltd. (ATCO) are pleased to introduce our proposed Hand Hills Hybrid Project (the Project). ATCO acquired the lease agreements for the Project lands from Suncor Energy Inc. in January 2023 and we are continuing with the planning and development of the Project. The Project is proposed as an estimated 180-megawatt (MW) wind power and 120 MW solar power facility.

The Project is located approximately 10 km southeast of the village of Delia, Alberta and 23 km southwest of the town of Hanna, Alberta in Starland County and Special Area No. 2. ATCO holds lease options on approximately 6,634 hectares (ha) (103 quarter sections) that the Project will be developed on, but the construction and operating areas will occupy a much smaller area within the Project area once the footprint and land agreements are finalized. For the wind project, the construction footprint will be approximately 186.7 ha and the operation footprint will be 88.2 ha. For the solar project, the construction footprint will be 350.5 ha and the operation footprint will be 338.3. The Project is on privately owned land used for agricultural activities and oil and gas production.

ATCO has developed a preliminary site design for the Project (see Preliminary Site Layout map) and are seeking input on the design and the Project from stakeholders, landowners, occupants, Indigenous communities, regulatory agencies, and other members of the public.

Who is ATCO EnPower?

ATCO EnPower is the branding for ATCO Renewables Ltd., which is an affiliate of ATCO Ltd., a diversified corporation with investments all over the globe. With approximately 19,000 people throughout ATCO and all subsidiary and affiliate companies and assets totalling over \$24 billion, ATCO has been "Always there. Anywhere" for 75 years.

As a leading global producer of sustainable energy, ATCO EnPower is at the forefront of the energy transition. Uniquely positioned within the industry, the business develops innovative energy solutions in energy storage, industrial water, renewable power generation, hydrogen, and ammonia export. As part of the ATCO group of companies, ATCO EnPower is a critical business line for ATCO's commitment to sustainability. ATCO EnPower has a dedicated team that manages our operating renewable energy assets and is supporting development of new wind and solar projects, supporting ATCO's target of owning, managing, or actively developing 3,000 MW of renewable energy by 2030. The development of the Hand Hills Project supports our goal of reducing customer greenhouse gas emissions by two million tonnes, meeting demand with low-carbon supply.



CONTACT INFORMATION

Your comments and concerns are important to us. Please contact us:

Toll free at: **1 866 344 0178** or

Email: ATCORenewablesLTD@ATCO.com. Please include "Hand Hills Hybrid" in the email subject line.

Landowner enquiries:

Tanis Jensen, Surface Land Lead

Phone: 403-371-8635

General Project Information, questions, concerns:

James Guthrie, Manager, Regulatory & Environmental

Phone: 403-804-4062

For more information about ATCO EnPower on the ATCO Hand Hills Hybrid Project, please visit:

[ATCO.com](https://www.atco.com)

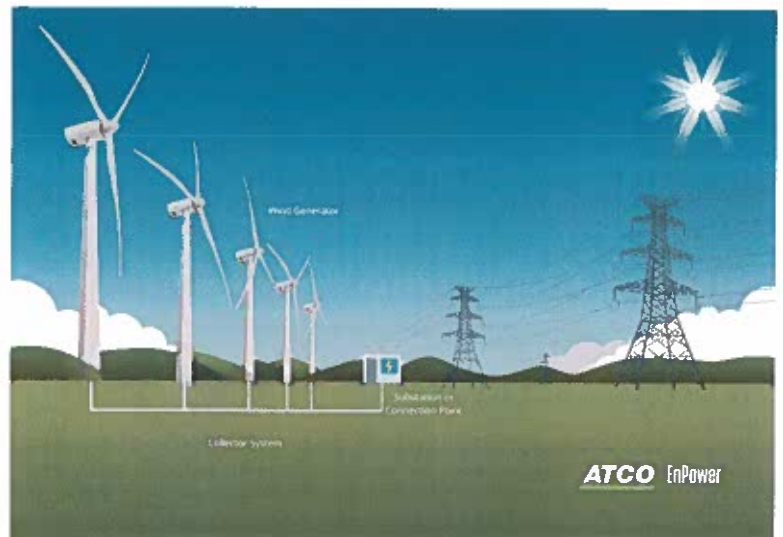
[atco.com/handhills](https://www.atco.com/handhills)

Project Components

The wind project will consist of wind turbines, a collector system, substation, access roads and a transmission line interconnection. The Project will include up to 30 wind turbines for a total output capacity of 180 MW. ATCO is currently in the process of choosing a wind turbine manufacturer and model. Details on equipment selected for the Project will be provided on the project website when available (<http://www.atco.com/handhills>).

Electricity generated by the wind turbines is carried from the turbines to the electrical substation through an electricity network which is a system of medium voltage cables, or collector lines, that are buried underground. The Project substation will transform, or step up, the electricity from the turbines from 34.5 kV to the voltage required to connect to the Alberta Integrated Electricity System or "transmission grid". A new approximately 5.5 km long transmission, or interconnection, line will be required to connect the Project substation to the transmission grid and will be constructed by ATCO Electric who is the transmission facility owner in the project area.

The solar project will consist of solar panels installed on racking supported by piles, inverter/transformer stations (inverters) that convert direct current (DC) electricity generated by the panels to alternating current (AC) electricity that is carried from the inverters to the electrical substation through a buried collector system. There will be one electrical substation through which the electricity generated by the wind facility and the solar facility will connect to the transmission grid.



Project Schedule

| Activity/Milestone | Anticipated Date* |
|---|-------------------|
| Stakeholder engagement begins | March 2024 |
| Stakeholder Information Session and Open House | May 9, 2024 |
| Stakeholder feedback received to incorporate into Project layouts | July 1, 2024 |
| AUC Application submitted | Q3/Q4 2024 |
| AUC Decision | Q3 2025 |
| Development Permit Application submitted | Q4 2025 |
| Construction starts - Wind | Q2 2026 |
| Construction starts - Solar | Q3 2026 |
| Operation starts - Wind | Q4 2027 |
| Operation starts - Solar | Q1 2028 |

Next Steps

We are asking for input, questions, concerns, and other information that will help us with detailed design of the Project. ATCO will be including the detailed design in the AUC Rule 007 applications for approval to construct, own and operate the Project. ATCO plans to submit the AUC Rule 007 applications in the third quarter (Q3) of this year. Depending on regulatory approvals, construction is planned to start in Q2 2026 and Q3 2026 for wind and solar and be complete with the Project commissioned and the start of operations in Q4 2027 for the wind power facility and Q1 2028 for the solar power facility.

Stakeholder Information Session

ATCO will be holding a stakeholder information session on May 9, 2024 between 10 am to 8 pm MST at the Delia & District Community Centre, 210 Main Street Delia, AB. Anyone is welcome to drop in when they can between 10 am and 5 pm. The Project Presentation or Open House part of the Information session is scheduled between 5 pm to 8 pm. Project details and information will be presented, and the ATCO project team will be available to respond to questions and feedback provided by stakeholders.

Frequently Asked Questions and Supplemental Information

What is proposed?

The Hand Hills Hybrid Project (the Project) is proposed as an estimated 180-megawatt (MW) wind power and 120 MW solar power project. The wind project will consist of up to 30 wind turbines, a collector system, substation, access roads and a transmission line interconnection. The solar project will consist of solar panels installed on racking supported by piles, inverter/transformer stations (inverters) that convert direct current (DC) electricity generated by the panels to alternating current (AC) electricity that is carried from the inverters to the electrical substation through a buried collector system. There will be one electrical substation through which the electricity generated by the wind facility and the solar facility will connect to the transmission grid.

Where is the Project located?

The Project is located approximately 10 km southeast of the village of Delia, Alberta and 23 km southwest of the town of Hanna, Alberta in Starland County and Special Areas No. 2.

Who is developing the Project?

ATCO Renewables Ltd. will construct, own, and operate the Project. ATCO Renewables Ltd. is under the brand ATCO EnPower and is an affiliate of ATCO Ltd.

When will Project activities be taking place?

| Activity / Milestone | Anticipated Date* |
|---|-------------------|
| Stakeholder engagement begins | March 2024 |
| Stakeholder Information Session and Open House | May 9, 2024 |
| Stakeholder feedback received to incorporate into Project layouts | July 1, 2024 |
| AUC Applications submitted | Q3/Q4 2024 |
| AUC Decision | Q3 2025 |
| Development Permit Applications submitted | Q4 2025 |
| Construction starts - Wind | Q2 2026 |
| Construction starts - Solar | Q3 2026 |
| Operation starts - Wind | Q4 2027 |
| Operation starts - Solar | Q1 2028 |

* Anticipated dates are subject to change

What factors were considered in Project site design?

ATCO EnPower has developed preliminary site designs for the Project that were included in our Renewable Energy Project Submissions (REPS) as required by Alberta Environment and Protected Areas (AEPA). The Preliminary Site Layout map is provided in this Project information package. The Project components were sited in such a way to comply with land use bylaw setbacks from property lines, residences, and roads. Project components are sited outside of setbacks from oil and gas wells and facilities, pipelines, highways, communication towers, and other infrastructure. The Project components were also sited to avoid seasonal and permanent wetlands and other sensitive wildlife habitat and features.

The site layouts will continue to be developed based on feedback provided by stakeholders, Indigenous communities, regulatory agencies, and other members of the public.

What environmental field surveys have been completed?

There are several different types of environmental surveys that must be completed for wind and solar projects as outlined in the Government of Alberta's Wildlife Directive for Wind Energy Projects in Alberta (Wind Directive) and Alberta's Wildlife Directive for Solar Energy Projects in Alberta (Solar Directive). Alberta Utilities Commission (AUC) Rule 007 Applications for wind or solar power plants require some additional environmental surveys to support the Environmental Evaluation reports that are required for a wind or solar project. Environmental surveys, as required by the Wind and Solar Directives and AUC Rule 007, were conducted for the Project in 2023 by Maskwa Environmental Consulting. Some additional surveys will be completed between March and June this year.

The following environmental surveys have been completed for the Project:

- Raptor nest searches
- Sharp-tailed grouse
- Amphibians
- Migratory birds – spring and fall
- Breeding birds
- Acoustic bat – spring and fall
- Wetlands and landcover

One active ferruginous hawk nest, three active great-horned owl nests, nine active red-tailed hawk nests, and four active sharp-tailed grouse leks were noted during the surveys. Leks are areas where sharp-tailed grouse males put on courtship displays or "dance" to attract females. The Project components have been sited outside of the required setbacks for the nests and leks.

ATCO EnPower submitted renewable energy project submission (REPS) reports to Alberta Environment and Protected Areas Fish and Wildlife Stewardship (AEPA-FWS) branch in December 2023. AEPA-FWS will review ATCO EnPower's REPS reports and provide Renewable Energy Referral Reports back to ATCO EnPower that assesses the risks the Projects poses to wildlife and wildlife habitat. The recommended mitigation measures and other considerations summarized in ATCO's REPS reports and in the AEPA-FWS Referral Reports will be incorporated into the Environmental Protection Plans and Environmental Evaluation reports. All these reports and the Environmental Protection Plans will be submitted as part of ATCO's AUC Rule 007 applications for the Project. A separate AUC Rule 007 application will be submitted for the wind and solar power facilities.

What are some benefits to the community from the Project?

The Project has a generating capacity of +/- 300 MW of energy, producing enough power annually to power 115,000 homes and offset 360,000 tonnes of carbon dioxide¹.

In addition to carbon offsets, the Project will result in many economic benefits to Starland County, Special Areas No. 2, local businesses, and host landowners. Approximately 300 to 500 temporary jobs are expected to be created during the construction of the Project, with additional long-term jobs expected for the operation and maintenance of the facilities. Additionally, the procurement of materials and local support services such as accommodations, and food services for workers will be required during the construction and operation phases providing additional revenue to local

¹ Based on a 2026 Electricity Grid Displacement Factor of 0.4303 tCO₂e/MWh (EDF Associates 2023) and 7,200 MWh annually consumed per household. Typical household use is 7200 kWh/house/year (ATCO 2023)

businesses. During operations, the Project is expected to generate an average of approximately \$7 Million per year during the project life in tax revenue to Starland County, Special Areas No. 2, and host landowners with Project infrastructure on their land will receive lease payments.

What happens at the end of the life of the Project?

At the end of the serviceable life of the Project (usually 30 to 35 years) the Project will be decommissioned following the requirements in the Government of Alberta's [*Conservation and Reclamation Directive for Renewable Energy Operations*](#) or comparable requirements in place at the time of decommissioning. Above ground wind and solar infrastructure will be dismantled and removed. Concrete foundations will be removed up to a depth of 1.2 metres below grade. Buried infrastructure such as the collector lines will be deenergized and cut or capped off. Buried infrastructure above 1.0 m depth will be removed while buried infrastructure below 1.0 m will remain in place permanently based on landowner requirements. It is not anticipated that buried infrastructure will adversely affect agricultural activities and will have less of an impact left in place rather than if excavated and removed. Gravel will be removed from the Project site and the Project operations footprint will be seeded based on the landowner's preference and requirements at the time.

ATCO includes decommissioning and reclamation security provisions in the lease agreements with host wind and solar facility landowners. ATCO will comply with reclamation and decommissioning requirements as outlined in AUC Rule 007 at the time of ATCO's submission of the AUC Rule 007 application for the Project.

Will the Project restrict development by the landowners?

ATCO does not expect any restrictions on future landowner placed structures so long as wind turbine maintenance access is not impacted.

The solar facility will be enclosed with a chain link fence for safety reasons and future development in the solar facility area will not be allowed by the landowner.

How do renewable projects generate revenue?

Renewable energy projects make money through the generation and sale of both electricity and carbon credits. As a publicly traded company, ATCO would not be investing in these types of renewable energy projects if it could not demonstrate the ability to realize an acceptable return on investment to our Board and shareholders.

Are renewable projects paid for by Alberta taxpayers?

The Project is expected to be funded / financed entirely by ATCO. The federal government offers tax incentives or credits to clean technology projects such as wind and solar, however tax dollars would not be made directly available to fund the project.

Are renewable projects increasing power prices in Alberta?

Renewables (wind and solar) lower power prices when generating. Power prices peak when wind and solar are not available, and gas generators set the market price. Additional gas plants are expected to come online over the next two years, helping ease some of the supply scarcity and will reduce pricing volatility seen over the last two years. Battery storage is also expected to play a larger role in smoothing variability, the Hand Hills Hybrid project will be designed to accommodate addition of batteries in the future. Interconnection costs will be paid by the Project (ATCO) and not the ratepayer.

What are the potential impacts of the Project?

Environment

Overall, the preliminary site design will have minimal impacts to sensitive wildlife habitat. Most of the construction and operation areas for the Project are proposed on cultivated land or tame grassland as required by the Wildlife Directives. The wind turbines and substation have been sited to completely avoid seasonal, semi-permanent, and permanent wetlands, native grassland, and coulees. However, it was not possible for all collector lines and temporary workspaces for access roads to avoid wetlands, native grassland, or coulees. To minimize the effects, the underground collector lines will be directionally drilled or bored under the sensitive habitat areas so that there is no direct surface disturbance in these sensitive areas.

During construction, the Project may result in wildlife habitat disturbance from noise and light. ATCO will ensure contractors comply with local noise by-laws and AUC Rule 012 Noise Control, turn off vehicles and equipment when not in use and minimize idling, ensure machinery and equipment is well maintained with noise abatement, emission and pollution controls in place.

There could be wildlife injury and mortality from vehicle or equipment collisions during construction. To mitigate the potential impacts during construction, vegetation clearing and earthworks will be scheduled to avoid sensitive wildlife periods such as the raptor nesting period and migratory bird nesting period. If the sensitive wildlife periods cannot be avoided, nest searches and a pre-construction wildlife sweep will be conducted prior to the start of clearing and earthworks. Any active nests or dens will be marked with an appropriate setback distance and construction will not proceed within the setback area until the young have fledged and the nest or den is no longer considered active. If construction must proceed within the setback area, a qualified wildlife biologist will monitor the setback and work will be stopped immediately if the nesting bird or mammal is showing evidence of being stressed or disturbed by the activity. The active work area will be checked prior to the start of work each day to look for small wildlife (e.g., amphibians, ground-nesting birds, snakes). Any wildlife will be captured and removed from the active construction area by an experienced wildlife biologist.

There could be wildlife injury and mortality during operations when birds or bats come into contact with the turbine blades, solar panels or fencing. ATCO will conduct post-construction wildlife monitoring during the first three years of operations following the Government of Alberta's [Post-Construction Survey Protocols for Wind and Solar Energy Projects](#). If the number of mortalities exceeds acceptable or anticipated levels, operational mitigation will be implemented (in consultation with AEPA-FWS) to reduce the risk of future mortalities.

Agriculture

The Project components are not sited on prime agricultural land (Class 1 or Class 2 agricultural lands as defined by the Government of Alberta). For the wind facility, agricultural activities in the Project area may be temporarily impacted during construction of the Project. Once construction is completed and the wind facility is operating, landowners can resume agricultural activities. Crops can be planted right up to the wind turbines and livestock grazing can occur within the wind facility area. ATCO will work with the landowners to locate access roads and wind turbines in such a way as to minimize disruption to their agricultural activities while still maintaining required land use bylaw setbacks, setbacks from sensitive wildlife habitat, and setbacks from infrastructure such as roads, pipelines, oil and gas wells and facilities.

For the solar facility, ATCO is looking into livestock grazing on the solar facility site during operations.

Weeds

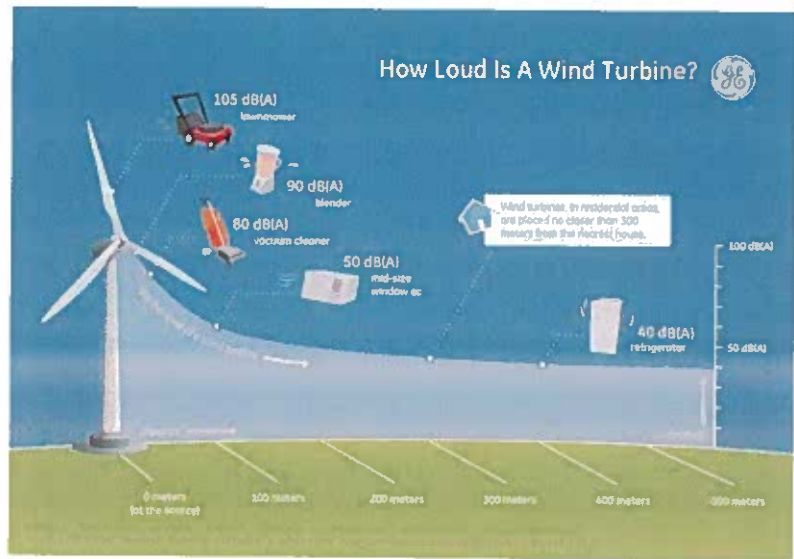
A weed management plan will be developed for the Project and will include measures to prevent the spread of, control or eradicate weeds, invasive species and soil-borne disease such as clubroot.

Solar Glare

Solar panels reflect sunlight and there is a concern that the reflected light could cause a distraction or result in an after-image that could impede the vision of members of the public at nearby residences or businesses, roads or highways, railways, or pilots' vision at nearby airports or aerodromes. The Project will procure solar panels with an anti-reflective coating which will increase the amount of light absorbed by the panels, increasing the efficiency of the panel, and will reduce the amount of glare from the panels. ATCO will have a solar glare assessment completed for the solar facility, as required by AUC Rule 007. The solar glare assessment report will identify potential solar glare at nearby residences or businesses, roads, railways and aerodromes (receptors). The solar glare assessment report, including a map of the solar glare potential at receptors, will be submitted with ATCO's AUC Rule 007 applications for the Project and will be posted on ATCO's Hand Hills Hybrid project website when available.

Noise

Wind turbines generate noise from equipment within the wind turbines and substation and from air flow around the spinning turbine blades. Solar facilities can generate noise from the inverters and equipment in the substation. AUC Rule 012 for Noise Control stipulates the permissible sound levels (PSLs) that wind and solar power facilities must not exceed. ATCO will have a Noise Impact Assessment (NIA) completed for the wind and solar components of the Project, as required by AUC Rule 007 and Rule 012. The NIA will assess the predicted sound levels resulting from the Project in combination with existing and proposed noise sources in the Project area. The predicted sound levels for the Project



must be below 40 decibels (dBA) at nearby residences to meet the nighttime PSLs. For comparison, 40 dBA is a similar sound level to a refrigerator. The NIA reports will be submitted with ATCO's AUC Rule 007 applications for the Project and will be posted on ATCO's Hand Hills Hybrid project website when available.

Visual Impact

The Project is not located close to the Canadian Rockies, Foothills, or pristine views as identified by the Government of Alberta. ATCO will provide visual impact assessment requirements in place at the time of submission as part of the AUC Rule 007 applications for the Project.

Wind turbines will have lighting and markings as required by *Transport Canada's Canadian Aviation Regulations Standard 621*.

Shadow Flicker

The US Department of Energy Wind Exchange defines "shadow flicker" as alternating light and dark periods or a "flickering" shadow that occurs when the sun is low on the horizon and shines through the moving wind turbine blades. There is concern if the flickering effect is occurring in occupied residences or business referred to as "receptors". ATCO typically sites wind turbines more than 400 m away from occupied residences or business to avoid shadow flicker. ATCO must complete a shadow flicker assessment for the Project and file the report with the AUC Rule 007 application for the Project. The shadow flicker assessment will predict the extent of shadow flicker at receptors within 1.5 kilometres of each wind turbine proposed as part of the Project. ATCO will prepare a map of receptors within 1.5 kilometres of wind turbines and the expected duration of shadow flicker at receptor. The shadow flicker assessment report and map will be posted on ATCO's Craig Lake Wind project website in fall 2024.



Shadow Flicker Effects

Source: WKC <https://www.wkcgroup.com/news/wind-turbines-and-shadow-flicker-impacts/>

Health

Health Canada, in collaboration with Statistics Canada, launched a study in July 2012 to determine if there was a relationship between exposure to wind turbine noise and negative health effects in residents living close to wind turbines. The study results were published in 2014 in Health Canada's [Wind Turbine Noise and Health Study](#) (the Study).

The Study included 12 wind facilities in Ontario and 6 wind facilities in Prince Edward Island with a random selection of participants from homes within 600 m and 10 km of the wind facilities. The key finding of the Study was that there was no evidence found that supported a link between exposure to wind turbine noise and illnesses or chronic health conditions. There was also no evidence of a decrease in sleep quality or a decrease in overall quality of life because of wind turbine noise. There was an association found between participants reporting to be very or extremely annoyed from increasing levels of wind turbine noise and this was correlated to some long-term health effects such as perceived stress, migraines, tinnitus, dizziness, and high blood pressure. The Study suggested that the health effects correlated to annoyance from wind turbine noise was similar to health effects related to road traffic noise annoyance.

Radiocommunications and Radar

Wind turbines could cause potential interference for radar or radiocommunication systems if turbines are in their line of sight. ATCO designed the preliminary site layout to minimize inference with radar or radiocommunication systems by siting specific wind turbines outside of the predicted line-of-sight and more than 4,000 m away from the closest aerodromes near Castor and Coronation, Alberta. ATCO will consult with radar or radiocommunication infrastructure owners in the Project area and follow the Radio Advisory Board of Canada and Canadian Wind Energy Association's Technical Information and Coordination Process Between Wind Turbines and Radiocommunication and Radar Systems and Environment and Climate Change Canada's [Guidelines for Wind Turbine and Weather Radar Siting](#).

Public Safety

Safety is the first consideration in everything that ATCO does. We aspire to achieve the highest safety standards across all our products, services, and operating assets. The Project is developing and will implement measures to address and mitigate risks to the surrounding area from fire, project-related traffic, and public nuisance concerns from dust and noise. These measures are established by working closely and listening to input from stakeholders such as local emergency response teams, Starland County, and Special Areas No.2. This stakeholder engagement continues throughout the Project life. The feedback received will be used to develop a site-specific emergency response plan ("ERP"). Following that, ATCO will prioritize safety considerations to lead all key decisions when selecting industry leading equipment, to adhere to the highest applicable safety codes, standards, and specifications. A copy of the ERPs will be submitted with the AUC applications.

Who can I contact to get more information about the Project?

Toll free at: 1-866-344-0178

Email: ATCORenewablesLTD@atco.com

Landowner enquiries:

Tanis Jensen, Surface Land Lead

Phone: 403-371-8635

General Project Information, questions, concerns

James Guthrie, Manager, Regulatory & Environment

Phone: 403-804-4062

For more information about ATCO EnPower or the ATCO Hand Hills Hybrid Project, please visit:

<https://www.atco.com>

<https://www.atco.com/en-ca/business/atco-enpower.html>

<https://www.atco.com/handhills-hybrid>

FW: Welcome message from Consul-General Wajima

Hanna Town Office <admin@hanna.ca>

Mon 4/29/2024 3:08 PM

To: Kim Neill <kneill@hanna.ca>



, Box 430

hanna.ca   

Live the Lifestyle

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From: CGJ <cgj@cl.mofa.go.jp>

Sent: 29 April, 2024 3:01 PM

To: Hanna Town Office <admin@hanna.ca>

Subject: Welcome message from Consul-General Wajima

Good afternoon,

I am pleased to meet you, everyone. My name is WAJIMA Takehiko and I have arrived at my post as the new Consul-General in Calgary.

While I have had the pleasure of working in the United States several times, as well as visiting Canada as a tourist, this is my first time working in Canada. It is not only my first time in Calgary, but also the provinces and territories under this consulate's jurisdiction. I feel very fortunate to be working here with the three prairie provinces, Northwest Territories, and Nunavut—all of which have breathtaking nature. I am looking forward to the various opportunities to meet everyone.

Prior to being appointed, I was briefed by many people involved with Japan-Canada relations on Canada and the regions under the jurisdiction of this consulate. I learned of the good and strong relationships that have been built in a wide range of fields, such as the many longstanding undertakings among the Japanese and Nikkei communities; the over 20 twinned municipal relationships including those between Hokkaido and Alberta; large-scale projects by Japanese enterprises; and the activities of the participants of the JET Programme and recipients of the MEXT Scholarship, among others.

The importance of Canada to the Asia-Pacific region has increased significantly due in part to the current international climate, and particularly, the value of our jurisdiction has become more relevant due to the

security of its energy and food supplies. Moreover, the involvement of Japanese companies in Canada is growing in various fields such as liquid natural gas, and hydrogen; next-generation energy such as fuel ammonia; agricultural products such as wheat and canola oil; important raw material resources such as potassium chloride, and more.

With your support and cooperation, my intention as Consul-General is to actively work towards strengthening the relationships and exchanges between the regions under the consulate's jurisdiction in fields such as politics, economy and culture. Ensuring the safety of Japanese residents to live and work with peace of mind will be one of my top priorities. Do not hesitate to contact us with your opinions and requests. I look forward to your help and support.

Please visit the Consulate General of Japan's website for my [CV](#) and [Online Welcome Message](#). I have also had the pleasure of sitting down and speaking with David Parker from the Calgary Herald, you can read the article [here](#).

WAJIMA Takehiko
Consul-General of Japan in Calgary

Hanna Community Garden Society
Box 2196
Hanna, Ab
T0J 1P0

Town of Hanna
Box 430
Hanna, Ab
T0J 1P0

April 9, 2024

Good Day Kim,

I am writing to you on behalf of the Hanna Community Garden Society.

The Hanna Community Garden is a non profit organization. Over the years we have had the opportunity of having many of the towns citizens utilize the garden space strengthening the bonds between various community members. Gardening is well known for enhancing physical as well as emotional well being. It has been well received and are one of the largest community spaces leasing from Alberta Health Services with shed storage, tools and water system for members to use.

Our committee is well aware of the possibility of drought conditions that may affect our area and strive to do our best to keep water waste minimal at the best of times. One way we can better manage our water usage will be to install an above ground water sprinkler system that would be divided into 6 zones, set on a timer and set to run either early morning or evening to avoid the peak heat of the day and minimize evaporation as well as the water would be turned off during times of rain. This project would also help us with continuing to draw interest to the garden as summer is peak vacation time and watering is vital to a garden to keep it viable.

The cost of the project from Underground Sprinkler Service will be \$6720. We are looking for full donation to fund this project.

Thank you for your consideration in this matter. Any funds the town can donate us will be greatly appreciated.

Respectfully



Carrie Beaudoin
Vice President
Hanna Community Garden

Registration open for Summer 2024 Municipal Leaders Caucus

Tyler Gandam <president@abmunis.ca>

Wed 5/1/2024 3:00 PM

To: Kim Neill <kneill@hanna.ca>

 1 attachments (60 KB)

Email to Mayors and CAOs re Registration for Summer 2024 Municipal Leaders Caucus - Attachment.pdf;

Registration is now open for Alberta Municipalities' Summer 2024 Municipal Leaders Caucus! This year, Alberta Municipalities is visiting the following five communities:

- June 12 - Town of Falher
- June 13 - Town of Bonnyville
- June 14 - City of St. Albert (also offered virtually)
- June 26 - Village of Stirling
- June 27 - Town of Innisfail

Exact locations within each municipality are still being confirmed. Registrants will receive an update as soon as those details become available.

Caucus will consist of a one-day program and the agenda will be the same at all locations. The agenda will run from 10:00 a.m. to 3:00 p.m. each day. Registration for in-person attendance is \$110 for the day and includes light breakfast refreshments and lunch. The draft agenda is attached for your review and the link to register is on the [ABmunis event webpage](#).

The session on June 14 will be streamed on Zoom to allow for members to participate who are not able to attend in-person, at a cost of \$55.

If you have any other questions, please email events@abmunis.ca. We look forward to seeing you there.

Sincerely,

Tyler Gandam | President

E: president@abmunis.ca
300-8616 51 Ave Edmonton, AB T6E 6E6
Toll Free: 310-MUNI | 877-421-6644 | www.abmunis.ca



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We respectfully acknowledge that we live, work, and play on the traditional and ancestral territories of many Indigenous, First Nations, Métis, and Inuit peoples. We acknowledge that what we call Alberta is the traditional and ancestral territory of many peoples, presently subject to Treaties 4, 6, 7, 8 and 10 and Six Regions of the Métis Nation of Alberta.



Draft Agenda for Summer 2024 Municipal Leaders' Caucus
Subject to Change

| | |
|-------------------|---|
| 10:00 a.m. | Opening Remarks |
| 10:05 a.m. | Welcome from the Mayor of the Host Municipality |
| 10:10 a.m. | Welcome from MLA of the Host Constituency |
| 10:15 a.m. | Icebreaker Activity |
| 10:30 a.m. | Session I – Water Conservation |
| 11:15 a.m. | ABmunis Advocacy Strategy and President's Report |
| 12:00 p.m. | Lunch |
| 1:00 p.m. | Session II – Local Election and Municipal Governance Changes |
| 1:45 p.m. | Mini-Session I – Assessment Model Review |
| 2:00 p.m. | Mini-Session II – Provincial Infrastructure Funding |
| 2:30 p.m. | Session III (led by host municipality) |
| 2:55 p.m. | Closing Remarks |



ALBERTA

ENVIRONMENT AND PROTECTED AREAS

Office of the Minister

Dear Water Licence Holder,

Alberta is currently experiencing drought conditions. This is especially true in the South Saskatchewan River Basin (SSRB) and, based on current forecasts, it is expected to continue throughout this year. These conditions mean there is potential for the drought to worsen, and we must be prepared.

Over the past two months, the largest water licence holders in the SSRB have worked to develop water sharing agreements to mitigate the risks posed by drought.

These discussions have been the largest and most comprehensive in Alberta’s history. Four memorandums of understanding (MOUs) have been drafted covering the: Bow River Basin, Red Deer River Basin, Oldman River Basin, and the Upper Tributaries of the Oldman River Basin.

The MOUs require all major water licence holders to reduce their water use. It is expected the MOUs will be completed by April 18, 2024. These MOUs will be released publicly shortly thereafter.

I am writing to ask that all remaining two thousand plus small licence holders implement the same water conservation measure as outlined in the MOUs.

You have been identified as a small licence holder falling into the following categories, with the following commitment expectations:

| Sector | Expectation |
|--|---|
| All municipalities in the SSRB | Implement a 5-10% reduction in water use. |
| Private Irrigation (including those with irrigation type activities, like golf courses). | Implement the same restriction of water use as the current on-farm water limit set by your closest irrigation district. |
| Industrial and Commercial | Withdrawal of the minimum volume of water needed to maintain operations. |
| Feedlots and Stock | |
| Growers | |
| Oil and Gas | |
| All others | |

The Drought Command Team will continue to provide regular updates on the drought conditions, including actions related to water reduction and conservation measures that may be required.

Please assist the Drought Command Team by updating your contact information by visiting: https://your.alberta.ca/drought/survey_tools/licence-holder-contact-information. You can also email: epa.drought-response@gov.ab.ca or call 403-381-5546.

For general enquiries, email epa.drought@gov.ab.ca or call EPA Outreach Services at 310-3773.

For the latest updates on drought in Alberta, please visit alberta.ca/drought.

Sincerely,

A handwritten signature in black ink that reads "Rebecca Schulz". The signature is written in a cursive, flowing style.

Rebecca Schulz
Minister of Environment and Protected Areas

Notes to Council



April 20, 2024 AGM & Board Meeting Highlights

Audit

2023 Audited Financial Statements were presented by auditors Gregory, Harriman & Associates and approved by the Marigold Board. It was a clean audit and Marigold is in a stable financial position.

Financial Statements

Unaudited financial statements to March 31, 2024 were accepted as presented.

Value of Your Investment Reports

Communications & Engagement Manager Jessie Bach presented the Value of Your Investment Reports on behalf of Chief Operating Officer Laura Taylor. This report is distributed annually to demonstrate the value of services provided by Marigold Library System. It reflects what it would cost to recreate Marigold services at the local library level, and showcases the value of Marigold's bulk purchasing power and centralized operations in getting more for each dollar.

2023 Annual Report

The Board approved the 2023 Annual Report as presented, for distribution to stakeholders. The report can be accessed online at: <https://marigold.ab.ca/About-Us/Publications>



This report shows the value of services provided by Marigold Library System. Working together, Marigold members accomplish more than any one library or municipality could achieve alone. Members benefit from economies of scale including bulk purchasing and streamlined operations from centralized workforces, IT infrastructure and delivery logistics. Marigold provides essential and community-focused services that enhance local library operations and the experience of library patrons.

| 2023 Levy Payments from Canmore to Marigold (2022 Alberta Population) | |
|---|--------------|
| Per Capita Levy | Population |
| Municipality | 14,330 |
| Contribution | 282,265.50 |
| Library Board | 14,330 |
| Levy Payments from Canmore to Marigold | 556,583.00 |
| TOTAL | \$157,650.50 |

| Direct Financial Return from Marigold to Canmore Municipal Library | |
|---|--|
| Operating grants and allotments from Marigold to the member library | Services Grant (Operating Grant from Marigold) |
| IT Capacity Fund (Operating Account from Marigold) | \$36,525.00 |
| Physical Library Collection Allocations & Replacements | \$1,000.00 |
| Subtotal | \$37,525.00 |

| Financial Value of Marigold Services | |
|---|----------------|
| These amounts indicate what it would cost your library to offer the same standard of service to meet community needs and interests. Details on following pages. | |
| Direct Financial Return & Value of Marigold Services TOTAL | \$1,253,926.52 |
| Subtotal | \$1,340,076.52 |

2023 Total Levy Payments from Canmore to Marigold: \$157,650.50

2023 Total Direct Financial Return & Value of Marigold Services: \$1,340,076.52



Upcoming Board Meetings:

Saturday, August 24, 2024 9:30 AM
Marigold Library System & Western Irrigation
District Community Room, Strathmore

Saturday, November 23, 2024 9:30 AM
Virtual TEAMS Meeting

Questions?

Contact CEO Lynne Price
lynne@marigold.ab.ca

Marigold Library System

B 1000 Pine Street
Strathmore Alberta, T1P 1C1 | 1-855-934-5334
marigold.ab.ca

Notes to Council—April 20, 2024

Policy Approval & Decision

Policies reviewed & approved:

- Board Member Compensation Policy
- Orientation for Marigold Board Members Policy
- Policy Development Policy
- Resource Sharing Policy
- Transfer Payments Policy—Schedule A

Governance Statements reviewed & approved:

- Marigold Library System Mission & Values

Levy Rates for 2024

- Official population as published by Municipal Affairs will be used for the levy rates in 2024 and beyond.

Board & Staff Service Recognition

Board members recognized for long service:

- Nicole Kiefuik from the Town of Okotoks—5 years
- Eleanor Chinnick from Foothills Counts—10 years
- Elaine Michaels from Special Area #3—15 years

Staff members recognized for long service:

- Clara Cao, Cataloguer—15 years
- Nancy Smith, Direct Services Clerk—15 years

Information & Updates

Board Chair John Getz presented information about the recent Reserve Fund Study that was completed by the Pine Street Condo Corp and brought to the March Executive Committee meeting. The Reserve Fund will seed funding for future condominium building repairs and/or replacements.

CEO Lynne Price shared information about recent Board Orientation sessions, Schedule C for 2025/2026, the Annual Reports for Marigold and the community libraries, and staffing updates. In TRAC news, the consortium is exploring options to improve design and functionality of the online catalogue, and inviting feedback from Library Directors.

Director of Service Delivery Kristine den Boon provided an update on the content expansion packs recently added to Kanopy, that include Documentaries, British Cinema & TV, and Kanopy Kids.





MARIGOLD
LIBRARY SYSTEM

2023 Annual Report

We are pleased to present the 2023 Annual Report for Marigold Library System. It was an exciting year as two new service points officially opened in Langdon and Mîniî Thnî. Community members increased their use of library service across Marigold in 2023, as evidenced by system-wide library cardholders and circulation statistics. We are excited to see more and more people discovering, exploring, and connecting through public library service.

As the operational hub for the system, our services, expertise, and support do not overlap with what public libraries provide to

their communities. Marigold provides an IT helpdesk, completes licensing and contracts for software, services, and digital content, training for library staff, and more. We get the latest books into people's hands and on their screens. Marigold maximizes the financial investment of our members by pooling resources and capitalizing on partnerships to obtain the most valuable products and services at the lowest cost. We deliver more than any one library or municipality could achieve, and at a fraction of the cost of doing it alone. Marigold strives to enrich public library service to all member communities, no matter what size.

**114,675 people/families
have a library card!**



**4,182 hours of IT support
and service**



**337 kits & games loaned for
member library programs**



**393,254 eBooks borrowed
by Marigold member library
patrons**



**245,000 KMS driven by
Marigold staff for deliveries,
library service & support!**



Find out more at marigold.ab.ca

Message from Leadership

2023 was a year of new directions and member engagement following the completion of our 2023-2025 Plan of Service. Marigold demonstrated resiliency, stability, and fiscal stewardship, and continues to evolve as a collaborative and highly efficient organization. We extend a heartfelt thank you to the Marigold Library Board and Marigold staff for your vital roles in the delivery of sustained, topical, and relevant public library service for member communities.

In 2024, we are focusing on building community awareness of the value of public library service, supporting a connected library community that maximizes sharing and dialogue, and provide training and resources for staff and trustees that are needed the most. We will generate opportunities to connect library staff to each other, and to the larger library community. We will position Marigold for a sustainable and impactful future, and invite new audiences to learn about everything public libraries have to offer. We will continue to share stories with the province and municipalities that demonstrate the value and importance of public library service to thriving communities. We look forward to another year of growth and change shaped by the resourcefulness and creativity of staff, the governance of a committed Board, and, most importantly, the needs of Marigold's members.



John Getz, Chair



Lynne Price, CEO



Laura Taylor, COO



MARIGOLD
LIBRARY SYSTEM

Participating Municipalities & Board Members (as of March 2024)

Acadia M.D. #34
Village of Acme
City of Airdrie
Town of Banff
Village of Beiseker
Bighorn M.D. #8
Town of Canmore
Village of Carbon
City of Chestermere
Town of Cochrane
Village of Consort
Town of Crossfield
Village of Delia
Town of Diamond Valley
Town of Drumheller
Village of Empress
Foothills County
Ghost Lake Summer Village
Town of Hanna
Town of High River
Village of Hussar
ID 9
Town of Irricana

Maxine Booker* (Vice Chair)
Daniel Leronowich
Natasha Roberts*
Manuela Olibera-Dorn
Sharon King
Libby McMenamon
Norah Bonsteel
Michelle Lomond
Daina Barbary
Christopher Gillespie*
Michael Beier
Luke Brennan
Melody Christofferson
Ian Huffman
Margaret Nielsen*
Kelly Burgess
Eleanor Chinnick
Corinne Smith
Sandra Murphy
Laurette La Plante
Kristen Anderson*
Alexandra Parkinson
Teresa Cameron

Kananaskis I.D.
Kneehill County
Village of Linden
Village of Longview
Village of Morrin
Village of Munson
Town of Okotoks
Town of Oyen
Village of Rockyford
Rocky View County
Special Areas Board:
Area #2
Area #3
Area #4
Village of Standard
Starland County
Town of Strathmore
Town of Three Hills
Town of Trochu
Waiparous Summer Village
Wheatland County
Village of Youngstown

Vacant
Carrie Fobes
Cynthia Klassen
Vacant
Alenda Gridley
Leslie Landon
Nicole Kiefuik*
Ed Hogan
Tyler Henke
Nicholas Wiebe*

Helen Veno
Elaine Michaels
Jodi Kurek
John Getz* (Chair)
Lil Morrison*
Melissa Langmaid*
Miriam Kirk
Jenny Lyver
Janine Jevne
Donna Biggar
Renee Laughlin

*Member of Executive Committee

Marigold thanks the following members for serving on the Board in 2023: Jennifer MacAulay, Lynne Thornton, Carol Best, Amber Link, Faye McGhee, and Jan Dyck.

Marigold Library Board

4 Board Meetings

January, April (AGM), August & November

17 Executive & Committee Meetings



16 Trustees at Orientation & Training Sessions

Board Committees

Committees develop policies and make recommendations to the Board. Staff support policy development through research on service, technology, governance, programs, and advocacy. Committees are catalysts for growing new ideas and ensuring regular policy review that embraces sustainability and accountability.

Executive Committee

Ensures that the organization has the necessary resources to be able to respond to new opportunities, financial, and environmental trends. Policies are presented to the Executive before being presented to the Board.

Standards & Services Committee

Reviews resource distribution through policy and schedules, and provides governance in the areas of programs and services to members.

Governance Committee

Ensures that governance of Marigold is practical, efficient, and functional. Governance Committee work includes policies for community libraries and member agreements.

HR (Human Resources) Committee

Reviews HR policies to support sound business practices and safe workplace that complies with employment standards and health and safety legislation.

Ad Hoc Nominating Committee

Brings forward the names of Marigold Board members willing to stand for Chair and committee positions.



Financial Overview

The Annual Report provides information regarding Marigold's finances for the purpose of providing quality services and ongoing operations.

Expenses 2023: \$5,928,535

Salaries & Benefits 35%

Marigold employs 29 staff (26.5 FTE). Staff organize and deliver services to member libraries and residents. Includes salaries, benefits, payroll expenses, and training.

Materials & Delivery 24%

Library collections including ebooks and eresources (e.g. Ancestry.com), print books, audiobooks, DVDs/blu-ray, video games, large print materials, and more. Physical items are delivered shelf-ready to member libraries for patron browsing and checkout.

Transfer Payments/Operating Grants 13%

Cash payments assist member libraries with resource sharing.

TRAC Contract, Computers & Software 4%

TRAC includes library software license and support that enables patron service, account management, inventory and reporting, and ebook purchases.

Computers & Software 3%

Maintenance agreements, network and applications, server, and operational hardware.

Facility (includes old HQ and new HQ) 2%

Caretaking, insurance, maintenance, and utilities.

Other Expenses 19%

Professional fees, travel, meetings, supplies, programs, memberships, marketing, postage, freight, furniture, and equipment.

Revenue 2023: \$6,446,330

Municipal & Library Board levies paid to Marigold (based on 2022 population) 59%

\$6.35 per capita: Municipalities with library boards

\$10.85 per capita: Municipalities without library boards

\$4.50 per capita: Library Board

Provincial Grants (based on 2019 population) 33%

\$4.75 per capita: Library System Board Operating Grant to run System and provide services

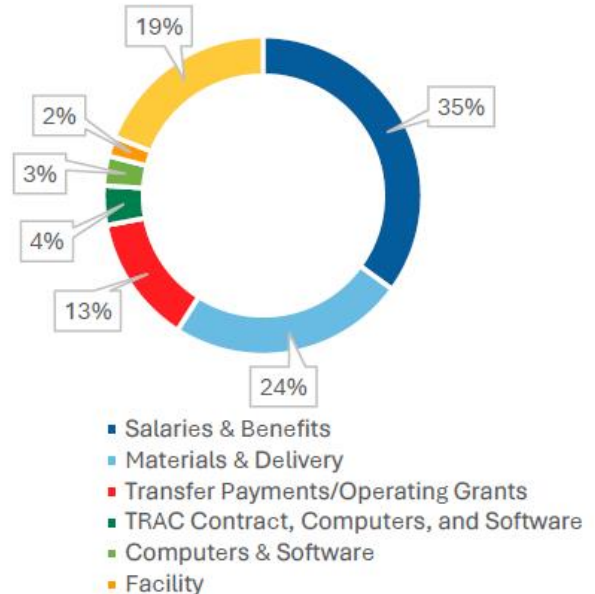
\$5.60 per capita: Rural Library Services Grant for populations where Marigold is the governing board. Pooled and redistributed as operating grants and services.

\$10.35 per resident for Indigenous Project Grant (Stoney Nakoda and Siksika Nations)

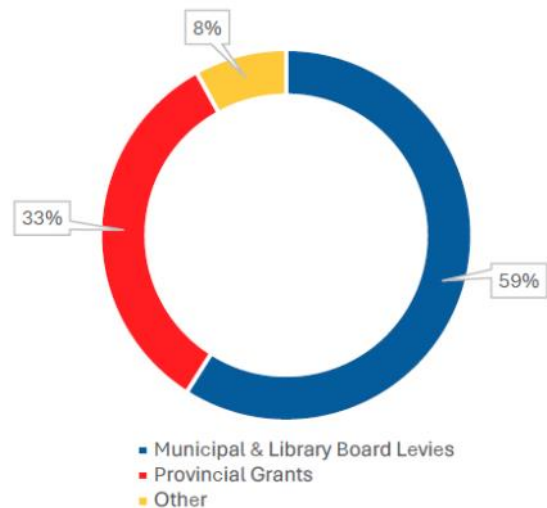
Other Revenue 8%

Interest, donations, contracts, and grants.

Expenses



Revenue



Find out more at:
marigold.ab.ca



eResources & Digital Content

475,927

eBooks, eMagazines &
eAudiobooks circulated

\$349,718

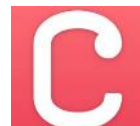
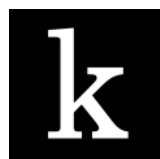
Spent on eResources & digital
content

72,459

eBooks, eAudiobooks &
eMagazines titles available in
Libby & Cloud for member
library patrons!

Marigold provides a wide range of digital collections for reading, watching, listening, and learning! Your residents have access to **eBooks, eAudiobooks, eMagazines, streaming movies, music, newspapers, early literacy resources, training videos, school study prep**, and more.

Marigold negotiates licensing and platform contracts with vendors and obtains better value by pooling revenue. We provide libraries with training on use and access, statistics and troubleshooting, and we create and provide marketing materials and videos for patrons to learn how to use digital collections.



..and more at

marigold.ab.ca/eresources

Marigold's membership in TRAC stretches dollars by sharing **Overdrive/Libby and Cloud Library eBooks and eAudiobooks, eMagazines, and eResources like Novelist.**

Marigold's membership in **The Alberta Library** allows us to obtain the best pricing on eresources and digital content, such as **Ancestry.com, Consumer Reports, and Solaro online study help for grades 3-12.**



Collection Services

Marigold orders, receives, and processes new materials for member libraries to maximize vendor discounts. Professional cataloguing makes it possible for patrons to locate and request **popular books, video games, movies, equipment, and more** in the online catalogue or app. New materials are delivered to member libraries ready for patrons to check out with barcoding, mylar protection, durable cases for AV, and labeling.

Collection use is increasing!!

2,143,271

Items checked out by patrons
at Marigold member libraries



4.42% increase from last year!



The number of unique patrons
borrowing items from libraries
increased by **12%!**



17 library staff members met with Marigold Collections Services staff to learn about acquisitions and collections services.

75,684

New items added
to library collections

\$968,942

Marigold spent on new physical
library materials

2,952,108

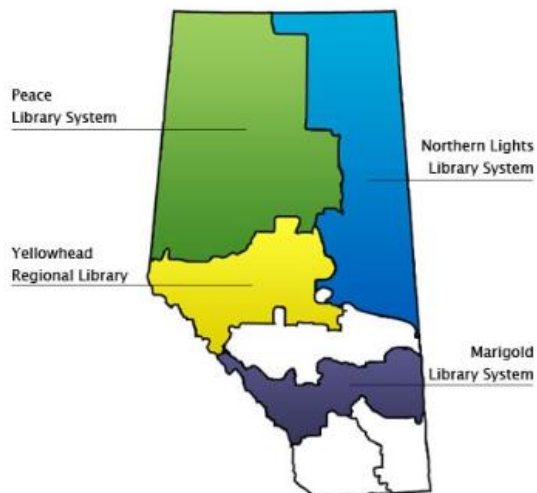
Items available for your patrons to
borrow at tracpac.ab.ca!

**It's the Library of Things!
Check out a guitar, cordless drill,
or blood pressure monitor.**

Marigold staff assist libraries with making non-traditional collections ready for residents to borrow by adding them to the library catalogue! 2023 additions included a carbon dioxide monitor, a code-reader for vehicles, an air fryer, massage gun, and more!



The Regional Automation Consortium (TRAC)




TRAC is a society formed by Marigold Library System, Peace Library System, Yellowhead Regional Library, and Northern Lights Library System that finances and supports a shared library catalogue, eBooks, and some eResource collections.

Patrons from Marigold member libraries can access over 3 million physical items in over 185 public libraries across Alberta!

The TRACpac online catalogue and app allow your patrons to place holds on an item anywhere in Alberta and have it delivered to their local library through Marigold van delivery.

12 million visits to
tracpac.ab.ca in 2023!

| | | | |
|--|--|---|--|
| <p>Patrons browsed and placed holds in over 1,661,256 sessions on tracpac.ab.ca</p> | <p>763,298 items loaned to Marigold patrons by TRAC libraries</p> |  | <p>Over 3 Million items Available on tracpac.ab.ca for patrons to borrow!</p> |
|--|--|---|--|

TRAC working groups represent the four member systems:

TRAC Directors

Meet with Clarivate (Polaris software provider), negotiate with vendors, collaborate with other regions to maximize cost-effectiveness.

System Administrators Group

Reviews technology for TRAC, enhances authentication services for patron access, implements best practices for end users.

Public Services Group

Reviews procedures for patron accounts and circulation of library materials, shared eContent selection.

Bibliographic Services Group

Reviews workflows in shared cataloguing and acquisitions, database quality and initiatives (e.g. decolonizing subject headings).

Training Group

Reviews TRAC communication, procedures and best practices.



Delivery Services & ILL



Interlibrary holds requested by patrons pass through Marigold headquarters for sorting, and are transported to their destination through Marigold van delivery. Likewise, items being sent out for loan at other libraries and library systems are transported to Marigold for sorting before going on to the next location, either by Marigold van, provincial courier (other systems) or by mail (e.g. academic libraries).

Hold requests placed by patrons are delivered to member libraries and lending lockers for patron pickup via weekly van delivery from Marigold. Drivers also deliver new collection materials, kits, games, supplies and promotional materials to member libraries.

1,222,652

Patron interlibrary loans via HQ!

3,024

Delivery stops at member libraries

245,000

KMs driven for ILL delivery!

7 vehicles driven 1,921

times for deliveries, IT site work, programs, & consultation support!

ME Alberta
Wide
Borrowing
LIBRARIES

**Increased
by 43.1%!**

In addition to TRAC items, cardholders from Marigold member municipalities can register online to access nearly 20 million items from public libraries across the province.



Consultation & Professional Support

“We've made substantive improvements to our collection based on the reports and assistance [our Marigold Consultant] provided”



Marigold *Library Services Consultants* provide advice and solutions for member libraries, including:

- Library Manager Training
- Professional Development
- Program Planning & Support
- Outreach Program Development
- Collection Development
- Weeding & Inventory
- Board Development
- Policy Development
- Standards and Best Practices
- Performance Measures
- Space Planning... and MORE!

Trustee Orientation & Training

at Carbon & Airdrie

124 Consultation visits with member library managers and staff

5 Virtual *Coffee Chat* Meetings



482 Hours of In-Person *Consultation*

Library Manager Orientation at

Acadia, Carseland, Chestermere, Crossfield, Langdon, Linden & Three Hills

Inventory, Weeding & Collections Projects at

Chestermere, Crossfield, Hanna, Langdon, Sheep River, & Three Hills

Marigold Conference & Making a Difference Award Winners!



The Marigold Conference was held on May 10th, 2023. The theme of the 2023 Conference was ***It Starts With Us***. It was Marigold's most attended conference to date, with **212 people attending**, including library staff, trustees, and guests.

The 2023 keynote speaker, Professor Timothy Caulfield presented on "The Role of Social Media in the Spread of Misinformation," with many attendees saying his session was the highlight of the conference. The conference also hosted two lightning talks for the first time with three presenters speaking to the themes of "Inclusion Starts With Us," and "Responding to Public Pushback."

Marigold Making a Difference Awards

These awards acknowledge the excellent work taking place at member libraries in programming, outreach, advocacy, public relations, and partnerships. Thank you to the Marigold Board Advocacy Committee for reviewing the submissions and selecting the winners.

2023 Winners

Chestermere Public Library

Test Drive a Hobby Kit

Three Hills Municipal Library

E-Scooter Program

Bighorn Library

Exshaw Parent Play Drop-In

Honourable Mentions

Okotoks Public Library

Blackfoot Language Nature Scavenger Hunt

Irricana & Rural Municipal Library

Know Your Community—Newcomer's Package

Rockyford Library

Magical World of Muggles Event



Training & Professional Development

Marigold supports member library staff in growing their knowledge, skills, and abilities. Training is provided in the best way for library staff to access it, whether in-person at member libraries, at Marigold headquarters, virtually, or by webinar!

In 2023:

82 library staff attended webinars and virtual training sessions on eResources, Biblioboard, and websites.

58 library staff attended in person training sessions on eResources, Leap, Websites, LibraryAware, and Services for Patrons with Print Disabilities.

150 participants completed 11 eResources challenges to learn about our online digital content.

22 library staff and trustees attended an accessibility workshop at Marigold's annual Library Leaders event in September.



Marigold staff provide training for:

- Polaris & Leap (patron & circulation software)
- Collection Development & Management
- Simply Reports (reporting & inventory software)
- Relais (Interlibrary Loan software)
- Website Editing
- Library Apps
- LibraryAware (promotional & marketing materials)
- Using eBooks and eResources

First Nations' Services



2,617

**People/families
have library cards**



149

**Books purchased for the
Mîni Thni Book Deposit**



2

**Story Walks installed at
Nakoda Elementary School**

With money from Alberta Government grant for public library service to Indigenous communities, Marigold continues to provide public library services to two First Nations reserves—Stoney Nakoda and Siksika Nation.

A highlight in 2023 was the opening of the Mîni Thni Book Deposit in May. While Marigold had a presence in Mîni Thni with the Three Bands Library, the items in this space were only made up of donations. The name was generated through feedback from a community Knowledge Keeper to be more reflective of the community. New books were purchased for the book deposit, curated by Marigold's Indigenous Outreach Specialist Rose Reid. On May 24, a Grand Opening Coffee Event was held to announce the official opening of the book deposit. The Rotary Club of Canmore donated books for the occasion and the Rocky Mountain Outlook sent a reporter; they covered the event in an article which can be found [here](#).



Booklets created from archival documents from the Whyte Museum of the Canadian Rockies have continued to be popular. Copies of the booklets have been donated to Elders/Knowledge Keepers, given out as prizes at local events, and copies placed in the book deposits. Stoney Nakoda Nation members not only enjoy seeing their history, maps with traditional place names, and stories referencing their ancestors, but these documents are a useful tool when they need to provide proof of family members being Residential School survivors.



Marigold has formed partnerships with schools on the reserves which have allowed us to provide students with library cards and teach them about the various eResources that are available to them. On one trip, staff member Rose was informed that the students had just learned about a popular music listening app being blocked at the school and were upset about this. Rose was able to change their day around by promoting Freegal to them. When the Green Screen is brought along to these presentations, the students love getting their photos taken with fun backgrounds, and their parents love receiving print photos of their children. We installed a permanent StoryWalk at the Nakoda Elementary School and have been switching out the story on a bi-annual basis. The current book was written by a member of the Goodstoney First Nation.

During the summer, a member of the Stoney Nakoda Nation was hired to help run three programs: Summer Fun, Wednesday in the Woods, and a Ribbon Skirt program. Summer Fun was a Marigold run weekly program at the building the Mîni Thni Book Deposit is located in. Wednesday in the Woods was a partnership with a local organization in Mîni Thni. Both programs provided crafts and activities for local children. The Ribbon Skirt program was created by the summer student with the hope to run this program at the libraries located near the Stoney Nakoda reserve.

IT Support & Services

Libraries need the right equipment, the right software, the right network, and the expertise to put it all together.

336

Hours of onsite work
at Marigold member
libraries



1001

Remote support
sessions



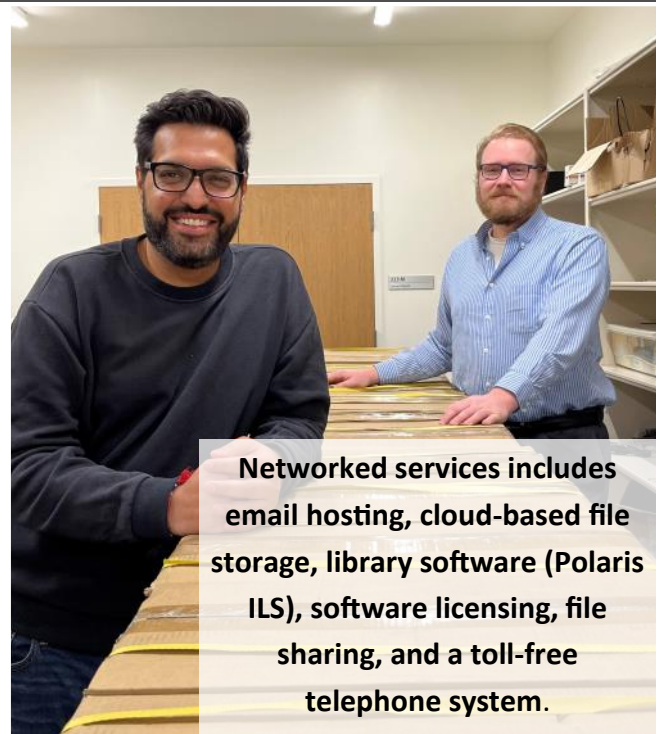
1268

Hours providing remote
support for library staff



Marigold IT strives to deliver a positive patron experience. Internet and wifi available to patrons and staff at member libraries is provided by Marigold on a robust, secure fibre-optic network. Patrons can access online library services like downloading ebooks and placing holds because IT ensures patron accounts are sustained in a safe and secure environment.

Member libraries rely on the IT team to offer remote support, monitor bandwidth, implement firewall and security protocols, troubleshoot connection issues, perform software and onsite equipment upgrades, and help library staff plan for the lifecycle of their computer equipment.



Networked services includes email hosting, cloud-based file storage, library software (Polaris ILS), software licensing, file sharing, and a toll-free telephone system.

Programming & Support



40 Summer programs were delivered at 28 member libraries!

Marigold staff coordinated the national TD Summer Reading Program on behalf of participating libraries.

StoryWalks were borrowed 40 times by 13 member libraries.

Kits, Games & Traveling Displays were loaned to member libraries 388 times!!!

Libraries save money by borrowing kits, games, and displays from Marigold, such as craft and makerspace kits, travelling book displays, a karaoke machine, life-size games like Kerplunk and Sorry, and objects like a prize wheel.



77 teens from 15 libraries participated in the online Teen Summer Reading Club.

2 editions of the Teen Zine were published featuring art and writing by member library patrons.

The Grand Prize winner of the Teen Summer Reading Challenge received a Nintendo Switch!



Patron & Direct Services

2,854 Items mailed to Marigold patrons via Library to You (L2U)!

L2U is a free mail service for those who face physical or geographic difficulties in visiting their public library in person. For patrons across Marigold, Marigold staff fill holds for homebound or remote patrons and mail items to the patron with a free return label.

487 New Large Print books, audiobooks, high demand movies & more!

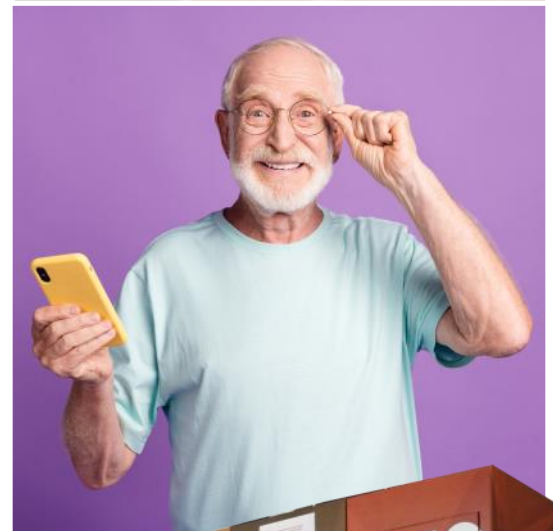
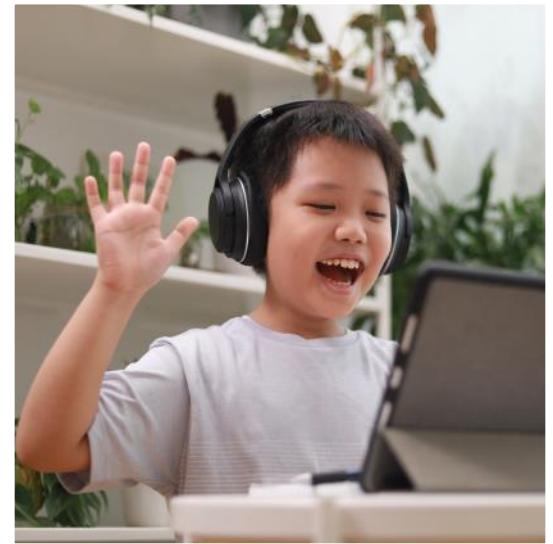
These expensive collections are shared with libraries and rotated to ensure fresh browsing material for patrons. Libraries also collaborate with senior's lodges to provide Marigold collection large print materials for residents.

2,070 New books for Book Deposits!

Book Deposits are located in small communities across the Marigold region. Marigold staff support local volunteers in maintaining these honour-system collections. Each month, the deposit receives new popular material from Marigold and the collection is replenished annually.

3,741 holds picked up by patrons at Bragg Creek & Hussar Lending Lockers!

Patrons place holds using tracpac.ab.ca or the TRACpac app to pick up library materials in Hussar (Credit Union), Bragg Creek (Community Centre), or Airdrie Genesis Place. Marigold staff service the Hussar and Bragg Creek lockers, and the patrons receive automated messages that their items are ready for pick up.



Collaborations

SAIT

Marigold has a long-standing partnership with the SAIT Library & Information Technology (LIT) program!

- Marigold hosted practicum students from the SAIT LIT program in April and October. Each practicum lasted three weeks.
- In September, the SAIT LIT class toured the Marigold facility to learn more about Marigold's operations and opportunities for LIT's in regional library systems.



Canadian Urban Libraries Council (CULC)

Marigold is a member of CULC, an organization open to libraries that serve an urban region of 100,000 people or more. CEO Lynne Price participates on a national listserv of CEOs to share ideas and discuss emerging issues. COO Laura Taylor participates on CULC's Futures Lab, and attended the CULC Director's Meeting in Toronto.

The Alberta Library (TAL)

As a member of The Alberta Library, Marigold's CEO Lynne Price serves on the TAL Board. COO Laura Taylor works closely with TAL for licensing many of our eResources at TAL's discounted rates.



Staff Represented Marigold at the Following Conferences:

- Ontario Library Association (OLA) - February 1—4
- Southern Alberta Library Conference (SALC) - March 3
- Alberta Health & Safety Conference - April 26—27
- Social West - June 5—7
- The American Library Association (ALA) - June 22—27
- Research Institute for Public Libraries (RIPL) - July 23—26
- Stronger Together - November 9—10

Advocacy & Marketing Support

Website Templates

Marigold provides website templates for member libraries to promote everything the public library has to offer! Libraries can engage with community members and provide information on resources, programming and more.



Library Cards

Marigold pays for TRAC library cards for member libraries to issue to patrons!

84,804

brochures were printed at Marigold and distributed to member libraries for staff training and patron use! Brochures promote and inform library staff and patrons on various eResources, using eBook devices, accessing interlibrary loans and more!



Marigold's CEO presented on Marigold services and support to the Town of High River and the MD of Acadia. COO Laura Taylor visited local library boards to provide orientation and training.

Libraries
**VALUE
BEYOND**
words

Regional Systems Advocacy Committee

Board Chair John Getz, and Marigold CEO Lynne Price participate on the Alberta Systems Advocacy Committee, formed by the seven regional library systems in Alberta. The systems collaborated successfully to increase provincial funding for library grants in the 2023 budget. Joint letters were sent to Premier Danielle Smith and Municipal Affairs Minister Rebecca Schulz. Letters were also sent to Minister McIver after his appointment to Municipal Affairs. An advocacy how-to guide and election toolkit were circulated to member libraries. In the coming year, the Committee will focus on assisting libraries with telling their stories to Council about the impact and value of public library service.



Demand for public library service continues to grow!



MARIGOLD
LIBRARY SYSTEM

Across Marigold...

114,675 people/families have a library card

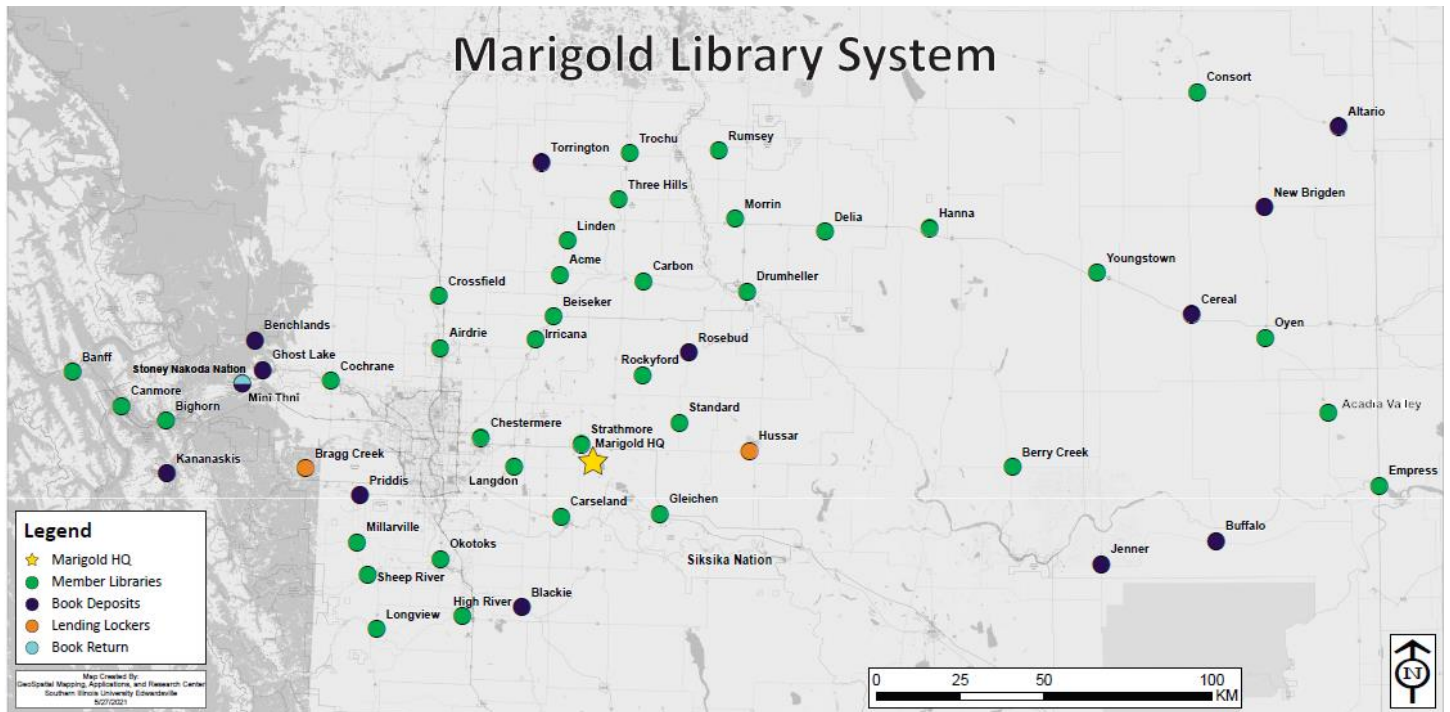
393,254 eBooks borrowed

2,143,271 items loaned to Marigold cardholders, a 4.42% increase over 2022!

8,229 programs with 117,109 participants

75,684 new items added to Marigold library collections

11 million visits to the online library catalogue



Find out more at marigold.ab.ca!

Hanna Municipal Library

2023 Value of Your Investment



This report shows the value of services provided by Marigold Library System. **Working together, Marigold members accomplish more than any one library or municipality could achieve alone.** Members benefit from economies of scale including bulk purchasing and streamlined operations from centralized workflows, IT infrastructure and delivery logistics. Marigold provides essential and community-focused services that enhance local library operations and the experience of library patrons.

2023 Levy Payments from Hanna to Marigold (2022 Alberta Population)

| | Per Capita Levy | Population | Contribution |
|---|-----------------|------------|--------------------|
| Municipality | \$6.35 | 2,658 | \$16,878.30 |
| Library Board | \$4.50 | 2,658 | \$11,961.00 |
| Levy Payments from Hanna to Marigold TOTAL | | | \$28,839.30 |

Direct Financial Return from Marigold to Hanna Municipal Library

Operating grants and allotments from Marigold to the member library.

| | |
|---|--------------------|
| Services Grant (Operating Grant from Marigold) | \$6,645.00 |
| IT Capacity Fund (Spending Account from Marigold) | \$1,000.00 |
| Physical Library Collection Allocations & Bestsellers | \$10,987.50 |
| SUBTOTAL | \$18,632.50 |

Financial Value of Marigold Services

These amounts indicate what it would cost your library to offer the same standard of service to meet community needs and interests. Details on following pages.

SUBTOTAL **\$351,340.89**

Direct Financial Return & Value of Marigold Services TOTAL **\$369,973.39**

2023 Total Levy Payments from Hanna to Marigold

\$28,839.30

2023 Total Direct Financial Return & Value of Marigold Services

\$369,973.39

Hanna Municipal Library

2023 Value of Your Investment



Financial Value of Marigold Services

These amounts indicate what it would cost your library to offer the same standard of services to meet community needs and interests.

Collections

Collections Discounts for Your Library

\$5,488.00

Marigold's bulk purchasing power provides deep discounts for new collections allotted to your library. Without membership in Marigold, your library would spend more to purchase the same collection materials. Marigold staff save library staff time by assisting with collection selection.

Marigold's membership in TRAC (The Regional Automation Consortium) gives **your library patrons access to over 3.3 million items in over 185 public library collections across Alberta**. The TRACpac online catalogue and app allow your patrons to place holds on an item anywhere in Alberta and have it delivered to their local library through Marigold van delivery.

Cataloguing & Processing of New Materials by Marigold

\$3,825.00

Professional cataloguing makes it possible for patrons to locate and request popular books, video games, movies, equipment and more in the online catalogue or app. New materials are delivered shelf-ready to your library with barcoding, mylar protection, durable cases for AV and labelling.

Unique eBook & eAudiobook Titles Borrowed by Your Cardholders

\$143,070.41

Marigold provides a wide range of digital collections for reading, watching, listening and learning! The average cost for an eBook is \$36 and \$53 for an eAudiobook. Marigold's membership in TRAC provides your patrons with access to shared Overdrive/Libby and Cloud Library collections.

Kits, Games & Travelling Displays Borrowed from Marigold

\$1,020.00

Libraries save money by borrowing kits, games and displays from Marigold, such as craft and makerspace kits, travelling book displays, a karaoke machine, life-size games like Snakes and Ladders, and more.

Collection Insurance

\$1,399.84

Marigold insures the physical collections at member libraries.

Hanna Municipal Library

2023 Value of Your Investment



Delivery & Resource Sharing

Unique Physical Titles Borrowed from Other Libraries by Your Patrons

\$108,850.00

As a member of TRAC and an Alberta Public Library Network Partner, patrons registered at Marigold libraries can request an item through tracpac.ab.ca or the TRAC app from any of the 185+ libraries in TRAC, plus other libraries across the province.

Library to You (L2U) is a free mail service for those who face physical or geographic difficulties in visiting their public library in person. For patrons across Marigold, Marigold staff fill holds for homebound or remote patrons and mail items to the patron with a free return label.

Weekly Van Delivery Service

\$27,490.66

All interlibrary holds requested by patrons pass through Marigold headquarters for sorting, and transportation to their destination through Marigold van delivery. Likewise, items being sent out for loan at other libraries and library systems are transported to Marigold for sorting before going on to the next location, either by Marigold van, provincial courier (other systems) or by mail (e.g. academic libraries). Drivers also deliver new collection materials, kits, games, supplies and promotional materials to member libraries.

IT

IT Site Visits, Helpdesk, Remote Support & Consultation

\$9,552.81

IT staff provide remote support, troubleshooting, cyber security training, and onsite installations and upgrades for your library, with the goal of reliable IT support for library staff and a positive patron experience. Marigold helps library staff plan for the lifecycle of their computer equipment.

Marigold IT manages the network of computers, devices, and systems that connect member libraries and library service to the world. Member libraries can rely on our team to offer technical support, monitor bandwidth, implement firewall protocols, troubleshoot connection issues, and perform software updates.

Equipment, Software, Licensing, and Library Software

\$22,450.45

Libraries need the right equipment, the right software, the right network, and Marigold provides the expertise to help put it all together. Networked services include email hosting, cloud-based file storage, software licensing, file sharing, a toll-free telephone system, and patron access to library collections and digital content in a safe and secure environment. Marigold staff negotiate complex IT vendor contracts on behalf of the system.

Hanna Municipal Library

2023 Value of Your Investment



Supernet & Internet

\$6,864.40

Internet and wifi available to patrons and staff at member libraries are provided via Marigold on a robust, secure fibre-optic network. The Alberta Public Library Services Branch (PLSB) pays for monthly SuperNet costs for libraries that are members of Marigold. Marigold pays for monthly internet costs (bandwidth).

Website

\$9,197.37

Marigold provides a website for your library to share information on everything your library has to offer! The websites allow libraries to engage with community members and provide information, resources and services to the public. Marigold staff are available to assist libraries with website updates.

Training, Professional Development & Consultation

Training Sessions (in-person & webinars)

\$0.00

Marigold provides training to library staff on topics such as using eBooks for mobile devices, or using eMagazines, eResources and library apps.

Marigold Conference & Professional Development

\$525.60

Marigold pays for up to two library staff to travel and attend the Marigold Conference, which featured keynote speaker Timothy Caulfield in 2023, in addition to a day of sessions and networking with peers. Marigold also organizes and pays for library staff to travel and attend Library Leaders training in September, which featured sessions on accessibility and how to create a salary grid in 2023.

Consultation, Support & Expertise

\$4,963.34

Each member library is assigned a consultant from our team of professional librarians. Our consultants have a wide range of skills and backgrounds and are experts in problem-solving and teamwork!

Your Library Services Consultant provides advice, solutions and support for library manager and staff training, personnel management, needs assessments, professional development, program planning and support, outreach program development, collection development, weeding and inventory, board and policy development, standards and best practices, reference questions, performance measures and space planning.

Hanna Municipal Library

2023 Value of Your Investment



Marketing Materials & Supplies

| | |
|--|------------|
| Paper and Supplies for Local Collection Processing | \$369.50 |
| Marigold provides a paper allocation to support resource sharing and the cost of interlibrary loans. For eligible items added by library staff into the library catalogue, Marigold provides a supply of barcodes, spine labels and library location stickers. | |
| Customized Plastic Library Cards | \$0.00 |
| Marigold pays for new batches of library cards, which require a special numbering sequence for each library. | |
| Printing of Promotional & Training Material | \$6,080.00 |
| Marigold prints custom promotional materials on behalf of your library. Marigold develops and provides professional quality publications, displays and marketing software to promote resources, events and services available at the library. | |

Marigold Programming at Member Library

| | |
|---|----------|
| Marigold Staff Led Programs | \$193.52 |
| Marigold staff delivered 41 programs at 30 libraries to 337 participants in 2023, saving libraries staff time and money. | |

Financial Benefit TOTAL **\$351,340.89**

Economic Development KEY INITIATIVES

Executive Summary

This document outlines the significant initiatives and projects undertaken by the Harvest Sky Economic Development Corporation (HSEDC) in recent months. As part of our ongoing commitment to economic development, growth, and community enrichment, HSEDC has embarked on a series of ambitious projects aimed at attracting investment, fostering industrial and residential development, enhancing tourism, and addressing labor shortages through immigration. These initiatives represent our dedication to making the Harvest Sky Region a thriving and vibrant community.

HSEDC works in three key areas:

- 1 To drive** new business and investment and promote industry diversification and innovation
- 2 To attract** residents to the region
- 3 To strengthen and promote** tourism through the attraction of visitors

Investment Attraction Initiatives



Engagement with Over 100 Companies:

Throughout the year, HSEDC has engaged in productive discussions with more than 100 companies interested in the potential of the region. These companies span various industries, including hydrogen and other forms of energy production, agriculture (with a focus on vertical farms and greenhouses), and manufacturing, for which we've responded to four specific site selection requests.



Special Areas Industrial Park:

In collaboration with Special Areas, we are in the advanced planning stages for an industrial park, set to begin construction and utility installation in 2024. This initiative is poised to provide a ready and welcoming space for new tenants and businesses.

Resident Attraction and Community Development



Housing Initiatives:

Recognizing the critical need for diverse housing options, HSEDC has been at the forefront of discussions with multiple organizations to develop plans for introducing a range of new housing solutions to the region.



Hanna Community Development:

Working closely with the Town, HSEDC is involved in the forthcoming downtown redevelopment project, aimed at revitalizing the heart of Hanna for residents and visitors alike.



Community Kitchens:

The past year has seen the completion of significant upgrades to the Hanna Community Centre and Youngstown Hall kitchens, enhancing the facilities for community use and events.



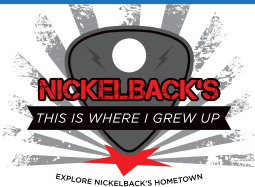
Alberta Advantage Immigration Program:

Addressing the labor shortage within the province and region, HSEDC has actively participated in the Alberta Advantage Immigration Program, interviewing and supporting over 25 potential immigrants with letters, facilitating their integration into our community.

Tourism and Community Engagement

Hanna Roundhouse:

HSEDC partnered with the Hanna Roundhouse Society, securing substantial grants aimed at enhancing the facility with essential amenities like washrooms and utilities, reinforcing our commitment to preserving our heritage while fostering community engagement.



Nickelback Tour:

As part of our effort to boost local tourism and community pride, HSEDC is finalizing plans for a Nickelback tour, showcasing the renowned band while highlighting Hanna's cultural vibrancy.

Exhibition 31:

In a partnership with Exhibition 31, we have supported the evolution of this key cultural event through architectural and site planning, marketing efforts (including branding and website development), and official Society status finalization.

Exhibition



Hanna Visitor Information Centre (VIC):

In 2023, HSEDC successfully managed the VIC, a crucial point for engaging with tourists and providing information about the region. This successful operation is set to continue in 2024, further enhancing visitor experiences.

Conclusion

The past year has been marked by significant achievements across various sectors in the Harvest Sky Region. Through strategic planning, collaboration, and a focus on sustainable growth, we are proud to report progress in making the Harvest Sky Region a more attractive, dynamic, and inclusive community. As we move forward, we remain committed to building on these foundations to unlock new opportunities for growth and development.

For more information contact:

Mark Nikota,
Economic Development Manager
at 403-854-0589
or mark.nikota@harvestsky.ca

Key Messages on Bill 20 – Municipal Affairs Statutes Amendment Act 2024

Updated May 2, 2024,

- Introduced on April 25, Bill 20 is omnibus legislation that amends the Local Authorities Election Act (LAEA) and Municipal Government Act (MGA)
- The bill contains some positive elements including:
 - transferring the responsibility for validating signatures on a recall petition from the municipality's CAO to the Minister of Municipal Affairs,
 - creating the opportunity for local elections to be postponed by the province in exceptional circumstances like a natural disaster, and
 - making orientation training for new councillors mandatory.
- Despite some positives, ABmunis is highly concerned about how Bill 20 will undermine local democracy by:
 - Allowing corporations and unions to contribute up to \$5,000 in every municipality.
 - Formally permitting the establishment of municipal political parties in Edmonton and Calgary for the 2025 municipal elections.
 - Increasing the ability for the provincial government to mandate local bylaw changes and remove councillors at will.
- Our messages are resonating with the public and media.
- The government has also heard our message and announced on May 2 that they are considering changes to some aspects of the Bill.
- Now is the time for municipal leaders to add your voice to ours in defence of the good local governance.
- There are three aspects of the Bill most in need of change.

1. Keep big money out of local elections.

- In 2020, changes to the LAEA increased contribution limits even though Albertans responded to a provincial survey that contribution limits should be kept the same or reduced.
- The overarching message was that Albertans wanted to keep big money out of local politics.
- Bill 20 maintains an individual contribution limit of \$5,000, which is well out of reach for average Albertans and creates an environment where the interests of more wealthy Albertans may take priority.

- It now also allows unions and corporations to contribute to local election campaigns, which further drowns out the voice of grassroots Alberta.
- We reiterate our recommendation that the best way to increase trust in local elections is to listen to the voice of Albertans and:
 - reduce donation limits,
 - not allow donations from unions and corporations to influence local candidates, and
 - Increase transparency providing the option for municipalities to require candidates to file pre-election disclosure and make the financial disclosure publicly available.

2. Foster respect not partisanship.

- The province is pushing ahead with municipal political parties despite the opposition of Albertans.
- While this approach is only being piloted in Calgary and Edmonton for the time being, all municipalities should be concerned as the province has left the door open to allowing political parties in all municipalities in 2029.
- Albertans don't want councillors to vote along party lines instead of what is in the best of residents.
- Albertans also don't want political parties because it will create more divisiveness within council chambers and between neighbours in each community.
- Sadly, divisiveness does not respect municipal boundaries and is likely to spill over to municipalities across Alberta.

3. Respect local decision making and duly elected local officials.

- The province states the proposed changes to the MGA are intended to ensure councils are "held to greater account by the citizens who elected them".
- Yet, providing cabinet the power to fire councillors and repeal bylaws without clear criteria goes against this stated intent.
- The ability for cabinet to decide behind closed doors to remove a councillor without an independent, publicly reported inspection is extremely troubling, especially in the absence of any sort of criteria as to what constitutes "public interest".
- Under that type of environment, some municipal elected officials may feel threatened to debate or criticize decisions of the provincial government that affect their community.

- The ability to enable Cabinet to require a municipality to amend or repeal a bylaw undermines the role of democratically elected councils and the accountability they owe to their residents.
 - The lack of legislative guardrails leaves little protection against arbitrary and politically motivated decisions by provincial leaders who don't live in the community.
 - How would provincial leaders like having the federal government remove an Alberta MLA or repeal an Alberta law, if that was possible?
 - Each community has unique values and residents elect councillors based on those local values.
 - The provincial government needs to respect those local values and respect that councillors will be accountable to their residents.
 - Minister McIver has indicated a willingness to make changes to Bill 20 and we hope the province will meaningfully engage municipalities and address each of our critical concerns.
-
- Our full analysis of Bill 20, which includes changes we support or have questions about, is available on the [Keep Local Elections Local](#) page in the advocacy section of our website.
 - Also visit [our events page](#) to register for our town hall meeting on Bill 20 taking place on Wednesday, May 8 from 12:30 to about 1:30 pm. We encourage you to attend and provide feedback on our approach and analysis.

Date: May 14, 2024

Agenda Item No: 13.00

Closed Session

Recommended Motion

That Council move to Closed Session at _____ p.m. to discuss the following agenda item

- 13.1 Personnel Matter as per FOIP Section 17
- 13.2 Land Matter as per FOIP Sections 16 & 17

That Council move to Regular Session at _____ p.m.

Background

The *Municipal Government Act (MGA)* says that a meeting or part of a meeting is considered to be closed to the public when

- (a) any members of the public are not permitted to attend the entire meeting or part of the meeting,
- (b) the council, committee or other body holding the meeting instructs any member of the public to leave the meeting or part of the meeting, other than for improper conduct, or
- (c) the council, committee or other body holding the meeting holds any discussions separate from the public during the meeting or part of the meeting.

Section 197 of the MGA states that councils and council committees must conduct their meetings in public unless the matter to be discussed is within one of the exceptions to disclosure in Division 2 of Part 1 of the *Freedom of Information and Protection of Privacy (FOIP)* (s. 16 to 29). This section also indicates that a council or council committee must pass a resolution stating the reason and the section of FOIP that applies before closing all or any part of a meeting to the public.

FOIP outlines the items that would allow a council to close a council meeting, which include matters where a public disclosure could be harmful to:



- Third party business interests; (s. 16)
- Third party personal privacy; (s. 17)
- Individual or public safety; (s. 18 and 19)
- Law enforcement; (s. 20)
- Intergovernmental relations; (s. 21, 22, 23 and 24) and
- Economic or other interests (s. 25, 26, 27, 28 and 29).

Public bodies should not:

- Reveal confidential employee evaluations; or
- Disclose local public body confidences, or advice from officials; or
- Disclose information that is subject to any kind of legal privilege.

For example, a discussion regarding the employment of an individual should be held in-camera to protect the privacy of that individual. Also, preliminary meetings with developers (at their request/or council's discretion) describing a new land use development should be held in a closed session (s. 16 of FOIP).

The required motion to move to closed session, including the exceptions to disclosure applicable under FOIP is provided above.

The only motion allowed during closed session is a motion to move to regular session. A recommended motion is provided above.

Communications

Highlights of the correspondence reports may be communicated through the Town Social Media Programs.

Financial Implications

| | | | |
|-------------------|-----------------|-------------------|-----------------|
| Operating: | _____ N/A _____ | Capital Cost: | _____ N/A _____ |
| Budget Available: | _____ | Budget Available: | _____ |
| Unbudgeted Costs: | _____ | Unbudgeted Costs: | _____ |
| Source of Funds: | _____ | Source of Funds: | _____ |



Policy and/or Legislative Implications

N/A

Attachments

N/A

Reviewed by and Approved for Submission to Council

Reviewed by: _____

Financial Review by: _____

Chief Administrative Officer

