REGULAR MEETING OF COUNCIL
A G E N D A
Wednesday, April 26, 2023, 6:00 pm
Council Chambers & Zoom Access

1. CALL TO ORDER

2. ADOPTION OF AGENDA

3. PUBLIC HEARINGS

4. DELEGATIONS
   4.1 Town of Bashaw 2022 Audit Presentation – Scott St.Arnaud

5. APPROVAL OF MINUTES
   5.1 Minutes of the April 5, 2023, Regular Meeting of Council

6. CONSENT AGENDA
   6.1 Correspondence - Town of Tofield – Newspaper Exemption from EPR program
   6.2 Town of Bashaw March 31, 2023, Month End Statement
   6.3 Council Committee Reports
   6.4 CAO Report
   6.5 Public Works Report – To be available April 26, 2023.

7. NEW & UNFINISHED BUSINESS
   7.1 Town of Bashaw 2022 Audit
   7.2 Operating Budget 2023
   7.3 Lemonade Day – Bashaw Chamber of Commerce
   7.4 Gord Bamford – Request Approval to upgrade dugouts on Ball Diamond 3
   7.5 Bashaw Municipal Library – Trustee appointment

8. COMMITTEE REPORTS – action to be considered

9. CORRESPONDENCE ITEMS – Action to be considered

10. CLOSED MEETING OF COUNCIL
    10.1 Personnel – Staff – FOIP Section 24

11. NOTICES OF MOTION

12. NEXT MEETING: May Meeting Dates – May 3, 2023 & May 17, 2023 – 6:00 pm
    Discuss meeting date changes.

13. ADJOURNMENT

TOWN OF BASHAW

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

TOWN OF BASHAW

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

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MANAGEMENTS' RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Town of Bashaw is responsible for the preparation, accuracy, objectivity and integrity of the accompanying financial statements and all other information contained within this Financial Report. Management believes that the financial statements present fairly the town's financial position as at December 31, 2022 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 judgements. Such amounts have been determined on a reasonable basis in order to ensure that 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 principally through council meetings. They meet with management and the 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 Gitzel & Company, Chartered Professional Accountants, independent external auditors appointed by the town. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the town's financial statements.

Chief Administrative Officer **Date**

GITZEL & COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS

*Peggy Weinzierl, CPA, CA *Scott St. Arnaud, CPA, CA *Jolene P. Kobi, CPA, CA *Justin J. Tanner, CPA, CA

INDEPENDENT AUDITORS' REPORT

TO: The Mayor and Council
Town of Bashaw

Opinion

We have audited the financial statements of the Town of Bashaw, which comprise the statement of financial position as at December 31, 2022 and the statements of operations, changes in net financial assets (debt) and cash flows for the year then ended, and notes and schedules to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the town as at December 31, 2022, the results of its operations, change in its net financial assets (debt) 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 *Auditors' Responsibilities for the Audit of the Municipal Financial Statements* section of our report. We are independent of the town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of 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 ability of the town to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so.

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

Auditors' 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 auditors' 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 controls.

- 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 purposes 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 auditors' 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 the auditors' 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.

Stettler, Alberta
April 26, 2023

CHARTERED PROFESSIONAL ACCOUNTANTS

TOWN OF BASHAW

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2022

	2022	2021
FINANCIAL ASSETS		
Cash and short term investments (Note 3)	$ 1,530,343	$ 1,228,103
Taxes and grants in place of taxes receivables (Note 4)	135,865	89,429
Trade and other receivables (Note 5)	332,492	736,177
Long-term investments (Note 6)	373,995	373,995
	2,372,695	2,427,704
LIABILITIES		
Accounts payable and accrued liabilities	141,206	163,612
Deposit liabilities	2,793	1,625
Deferred revenue (Note 8)	103,252	160,759
Due to Highway 12/21 Regional Water Services Commission (Note 9)	259,173	272,647
Reclamation liability (Note 10)	12,800	12,800
	519,224	611,443
NET FINANCIAL ASSETS (DEBT)	1,853,471	1,816,261
NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 2)	11,363,686	11,773,597
Prepaid expenses	13,992	18,188
Inventory for consumption	4,379	7,081
Land held for resale	243,106	243,116
	11,625,163	12,041,982
ACCUMULATED SURPLUS (Schedule 1, Note 11)	$ 13,478,634	$ 13,858,243

Contingencies Note 19

APPROVED ON BEHALF OF THE TOWN COUNCIL:

_____ Mayor

TOWN OF BASHAW

STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
REVENUES			
Net municipal property taxes (Schedule 3)	$ 818,567	$ 818,567	$ 791,762
Government transfers for operating (Schedule 4)	216,439	215,157	180,213
Sales of goods and user fees	744,664	730,063	767,831
Investment income	3,400	33,438	7,987
Rentals	29,062	31,863	28,846
Franchise and concession contracts	75,401	74,615	62,434
Penalties and costs of taxes	25,000	28,371	23,569
Other	12,200	32,584	19,825
Total Revenue	1,924,733	1,964,658	1,882,467
EXPENSES (Schedule 5)			
Legislative	32,740	31,555	30,642
Administration	381,763	365,399	373,912
Fire, ambulance and bylaws enforcement	157,171	144,140	110,644
Roads, streets, walk, lighting	328,533	357,269	344,461
Water and wastewater	635,884	600,620	562,985
Waste management	70,325	74,854	74,288
Family and community support	58,450	58,450	59,929
Subdivision land and development	82,307	77,816	18,369
Public health and welfare	13,586	9,477	5,740
Recreation and parks	329,252	289,168	278,650
Culture	61,984	65,404	69,256
Loss on disposal of tangible capital assets	-	6,897	2,320
Amortization (Note 20)	-	456,439	440,325
Total Expenses	2,151,995	2,537,488	2,371,521
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES – BEFORE OTHER	(227,262)	(572,830)	(489,054)
OTHER			
Government transfers for capital (Schedule 4)	184,162	193,221	928,464
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	(43,100)	(379,609)	439,410
ACCUMULATED SURPLUS – BEGINNING OF YEAR	13,858,243	13,858,243	13,418,833
ACCUMULATED SURPLUS – END OF YEAR	$ 13,815,143	$ 13,478,634	$ 13,858,243

TOWN OF BASHAW

STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT)

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES	$ 184,162	$ (379,609)	$ 439,410
Acquisition of tangible capital assets	(67,038)	(53,425)	(852,587)
Amortization of tangible capital assets	-	456,439	440,325
(Gain) loss on disposal of tangible capital assets	-	6,897	2,320
Proceeds on disposal of tangible capital assets	-	-	7,180
	(67,038)	409,911	(402,762)
Inventory used for consumption	-	2,702	5,223
Acquisition of prepaid assets	-	(13,992)	(18,188)
Use of prepaid assets	-	18,188	8,506
Cost of land held for resale sold	-	10	3,741
	-	6,908	(718)
INCREASE (DECREASE) IN NET FINANCIAL ASSETS (DEBT)	117,124	37,210	35,930
NET FINANCIAL ASSETS (DEBT) - BEGINNING OF YEAR	1,816,261	1,816,261	1,780,331
NET FINANCIAL ASSETS (DEBT) - END OF YEAR	$ 1,933,385	$ 1,853,471	$ 1,816,261

TOWN OF BASHAW

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2022

	2022	2021
OPERATING ACTIVITIES		
Excess (shortfall) of revenues over expenses	$ (379,609)	$ 439,410
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization of tangible capital assets	456,439	440,325
Gain/Loss on disposal of tangible capital assets	6,897	2,320
Non-cash changes to operations (net change):		
Taxes and grants in place of taxes receivables	(46,436)	41,930
Trade and other receivables	403,685	(502,445)
Prepaid expenses	4,196	(9,682)
Inventory for consumption	2,702	5,223
Cost of land held	10	3,741
Accounts payable and accrued liabilities	(22,406)	5,557
Deposit liabilities	1,168	(500)
Deferred revenue	(57,507)	79,651
Net cash provided by (used in) operating activities	369,139	505,530
CAPITAL ACTIVITIES		
Proceeds on disposal of tangible capital assets	-	7,180
Acquisition of tangible capital assets	(53,425)	(852,587)
Net cash provided by (used in) capital activities	(53,425)	(845,407)
INVESTING ACTIVITIES		
Decrease (increase) in restricted cash and short-term investments	94,193	(66,730)
Net cash provided by (used in) investing activities	94,193	(66,730)
FINANCING ACTIVITIES		
Due to Highway 12/21 Regional Water Services Commission - Payments	(13,474)	(12,887)
Net cash provided by (used in) financing activities	(13,474)	(12,887)
CHANGE IN CASH AND EQUIVALENTS DURING THE YEAR	396,433	(419,494)
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	1,122,728	1,542,222
CASH AND CASH EQUIVALENTS - END OF YEAR	1,519,161	1,122,728
CASH AND CASH EQUIVALENTS IS MADE UP OF:		
Cash and short term investments (Note 3)	1,530,343	1,228,103
Less: Restricted portion of cash and short term investments (Note 3)	(11,182)	(105,375)
	$ 1,519,161	$ 1,122,728

TOWN OF BASHAW

SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2022	2021
BALANCE - BEGINNING OF YEAR	$ 1,518,869	$ 565,777	$ 11,773,597	$ 13,858,243	$ 13,418,833
Excess (deficiency) of revenues over expenses	(379,609)	-	-	(379,609)	439,410
Restricted funds used for operations	80,449	(80,449)	-	-	-
Funds designated for future use	(10,000)	10,000	-	-	-
Current year funds used for tangible capital assets	(53,425)	-	53,425	-	-
Disposal of tangible capital assets	6,897	-	(6,897)	-	-
Annual amortization expense	456,439	-	(456,439)	-	-
Change in accumulated surplus	100,751	(70,449)	(409,911)	(379,609)	439,410
BALANCE - END OF YEAR	$ 1,619,620	$ 495,328	$ 11,363,686	$ 13,478,634	$ 13,858,243

TOWN OF BASHAW

SCHEDULE 2 – SCHEDULE OF TANGIBLE CAPITAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Land	Land Improvements	Buildings	Engincered Structures	Machinery and Equipment	Vehicles	2022	2021
OST:								
ALANCE - BEGINNING OF YEAR	$ 200,267	$ 114,510	$ 4,194,835	$ 15,415,525	$ 1,117,543	$ 205,795	$ 21,248,475	$ 20,446,515
cquisition of tangible capital assets	31,091	-	-	-	22,334	-	53,425	852,587
isposal of tangible capital assets	(1)	-	-	-	(29,710)	-	(29,711)	(50,627)
ALANCE - END OF YEAR	231,357	114,510	4,194,835	15,415,525	1,110,167	205,795	21,272,189	21,248,475
CCUMULATED AMORTIZATION:								
ALANCE - BEGINNING OF YEAR	-	45,108	1,330,304	7,300,335	688,036	111,095	9,474,878	9,075,680
nnual amortization	-	6,635	82,612	295,096	63,146	8,950	456,439	440,325
ccumulated amortization on disposals	-	-	-	-	(22,814)	-	(22,814)	(41,127)
ALANCE - END OF YEAR	-	51,743	1,412,916	7,595,431	728,368	120,045	9,908,503	9,474,878
ET BOOK VALUE OF ANGIBLE CAPITAL ASSETS	$ 231,357	$ 62,767	$ 2,781,919	$ 7,820,094	$ 381,799	$ 85,750	$ 11,363,686	$ 11,773,597
)21 NET BOOK VALUE OF ANGIBLE CAPTIAL ASSETS	$ 200,267	$ 69,402	$ 2,864,531	$ 8,115,190	$ 429,507	$ 94,700	$ 11,773,597	

TOWN OF BASHAW

SCHEDULE 3 – PROPERTY AND OTHER TAXES

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
TAXATION			
Real property taxes	$ 991,068	$ 991,067	$ 954,091
Linear property taxes	42,858	42,858	40,408
Government grants in lieu of property taxes	19,862	19,862	19,218
	1,053,788	1,053,787	1,013,717
REQUISITIONS			
Alberta School Foundation Fund	234,391	234,390	221,548
Camrose Seniors' Foundation	830	830	407
	235,221	235,220	221,955
NET MUNICIPAL TAXES	$ 818,567	$ 818,567	$ 791,762

TOWN OF BASHAW

SCHEDULE 4 – GOVERNMENT TRANSFERS

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
TRANSFERS FOR OPERATING			
Provincial government	$ 118,445	$ 120,455	$ 89,498
Local government	97,994	94,702	90,715
	216,439	215,157	180,213
TRANSFERS FOR CAPITAL			
Federal government	-	13,314	361,952
Provincial government	184,162	179,907	566,512
	184,162	193,221	928,464
TOTAL GOVERNMENT TRANSFERS	$ 400,601	$ 408,378	$ 1,108,677

SCHEDULE 5 –EXPENSES BY OBJECT

FOR THE YEAR ENDED DECEMBER 31, 2022

	Budget (Unaudited)	2022	2021
EXPENSES BY OBJECT			
Salaries, wages and benefits	$ 656,830	$ 624,753	$ 622,424
Contracted and general services	494,843	686,356	519,410
Materials, goods, supplies and utilities	662,730	653,221	687,084
Transfers to individuals, organizations and boards	103,205	85,248	78,126
Loss on disposal of tangible capital assets	-	6,896	2,320
Bank charges and interest	600	11,990	12,556
Amortization of tangible capital assets (Note 20)	-	456,439	440,325
Other expenditures	6,525	12,585	9,276
	$ 1,924,733	$ 2,537,488	$ 2,371,521

TOWN OF BASHAW

SCHEDULE 6 - SEGMENTED DISCLOSURE

FOR THE YEAR ENDED DECEMBER 31, 2022

	General Government	Protective Services	Transportation Services	Environmental use & Protection	Public Health & Welfare	Planning & Development	Recreation & Culture	Total
EVENUE								
et municipal taxes	$ 818,567	$ -	$ -	$ -	$ -	$ -	$ -	$ 818,567
overnment transfers	93,891	38,955	19,759	132,623	52,311	-	70,839	408,378
ales of goods and user fees	2,944	34,819	-	627,326	5,728	14	59,232	730,063
enalties and costs on taxes	28,371	-	-	-	-	-	-	28,371
ivestment income	33,438	-	-	-	-	-	-	33,438
anchise fees	74,615	-	-	-	-	-	-	74,615
entals	19,434	-	4,930	-	-	5,209	2,290	31,863
ther revenues	6,307	7,646	1,396	8,208	-	1,765	7,262	32,584
	1,077,567	81,420	26,085	768,157	58,039	6,988	139,623	2,157,879
XPENSES								
ontracted and general services	133,809	62,690	31,928	247,945	341	73,998	135,645	686,356
alaries, wages and benefits	233,987	50,706	150,465	67,558	8,850	-	113,187	624,753
laterials, goods, supplies and utilities	9,000	30,744	174,874	344,421	286	3,820	90,076	653,221
ransfers - individuals, organizations, boards	6,968	-	-	4,165	58,450	-	15,665	85,248
ther expenditures	13,190	-	6,896	11,385	-	-	-	31,471
	396,954	144,140	364,163	675,474	67,927	77,818	354,573	2,081,049
ET REVENUE - BEFORE MORTIZATION	680,613	(62,720)	(338,078)	92,683	(9,888)	(70,830)	(214,950)	76,830
mortization of tangible capital assets	(16,022)	(4,825)	(201,094)	(137,829)	-	-	(96,669)	(456,439)
ET REVENUE	664,591	(67,545)	(539,172)	(45,146)	(9,888)	(70,830)	(311,619)	$ (379,609)
)21 NET REVENUE	$ 559,600	$ (15,761)	$ (548,660)	$ 738,726	$ (13,885)	$ 45,935	$ (326,545)	$ 439,410

TOWN OF BASHAW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2022

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements are the representations of management prepared in accordance with generally accepted accounting principles for local government established by the Public Sector Accounting Board of Chartered Professional Accountants of Canada.

The financial statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of significant accounting policies adopted 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 which comprises all the organizations that are owned or controlled by the town and are, therefore, accountable to the 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 basis of accounting followed in the financial statement presentation includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenditures in the period the goods and services are acquired and a liability is incurred or transfers are due with the exception of pension expenditures as disclosed in Note 1(g).

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

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

(c) Use of Estimates

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

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(c) Use of Estimates - Continued

The value of long-term investments is subject to measurement uncertainty. To estimate the amount of allowance for impairment, the cost of the investment was compared to the amount reasonably possible to be received upon disposal.

An area requiring the use of management's estimates was the reclamation liability. The liability is in relation to costs associated with reclaiming a gravel pit. The amount of the liability was determined by estimating the cost to the town of hiring third party contractors to perform the reclamation. Any changes in assumptions or value of services could result in the understatement of the liability.

Amortization is based on the estimated useful lives of property and equipment. These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known.

(d) Revenue Recognition

Revenue from transactions with no performance obligation is recognized at realizable value when the town has the authority to claim or retain an inflow of economic resources and identifies a past transaction or event giving rise to an asset.

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.

(e) 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.

(f) Contaminated Sites Liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post – remediation including operation, maintenance and monitoring.

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(g) 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 revenues in the period that the events giving rise to the transfer occurred, providing the transfers are authorized, any eligibility criteria have been met by the municipality, and reasonable estimates of the amounts can be made.

(h) Pension Expenditure

The town participates in a multi-employer defined benefit pension plan. The plan is accounted for as a defined contribution plan.

Contributions for current and past service pension benefits are recorded as expenditures in the year in which they become due.

(i) Taxes and Grants in Place of Taxes Receivables

Current and arrears taxes and grants in place of taxes receivables consist of current tax levies and tax levies of prior years which remain outstanding at December 31st.

(j) Investments

Investments are recorded at cost. 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.

(k) Land for Resale

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

(l) Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, accounts with banks and short-term, highly liquid investments.

(m) Allowances for Operating Assets

Allowances for asset valuations are netted against the related asset. Increases in allowances are recorded as an expenditure while decreases in allowances are recorded as a revenue in the operating fund.

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(n) Requisition Over-levies and Under-levies

Over-levies and under-levies arise from the difference between the actual 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.

(o) 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 (Debt) for the year.

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

	YEARS
Buildings	25-50
Engineered structures	
Roadway system	20-30
Water system	45-75
Wastewater system	45-75
Other engineered structures	75
Machinery and equipment	5-40
Vehicles	10-25

The annual amortization charge in the year of acquisition and in the year of disposal is pro-rated based on the number of days that the asset was owned during the year. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of Tangible Capital Assets
Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

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

2. ACCOUNTING PRONOUNCEMENTS PUBLISHED BUT NOT YET ADOPTED

The following accounting standards have been issued by the Chartered Professional Accountants of Canada but are not yet effective. Management is currently evaluating the effect of adopting these standards on the financial statements.

(a) Section PS 1201 - Financial Statement Presentation
This section provides guidance on general reporting principles and disclosure of information in financial statements. Effective for the fiscal years beginning on or after April 1, 2022.

(b) Section PS 2601 - Foreign Currency Translation
This section establishes standards on how to account for and report transactions that are denominated in foreign currency. Effective for the fiscal years beginning on or after April 1, 2022.

(c) Section PS 3041 - Portfolio Investments
This section establishes standards on how to account for and report portfolio investments in government financial statements. Effective for the fiscal years beginning on or after April 1, 2022.

(d) Section PS 3050 – Loans Receivable
Loan discounts are to be amortized using the effective interest rate method. Effective for the fiscal years beginning on or after April 1, 2022.

(e) Section PS 3160 – Public Private Partnerships
This section establishes standards on accounting for public private partnerships between public and private sector entities where the public sector entity procures infrastructure using a private sector partner. Effective for the fiscal years beginning on or after April 1, 2023.

(f) Section PS 3450 – Financial Instruments
This section establishes guidance on the recognition, measurement and disclosure requirements for financial instruments. Effective for the fiscal years beginning on or after April 1, 2022.

(g) Section PS 3280 – Asset Retirement Obligations
This section establishes standards on how to account for a liability for retirement of a tangible capital asset. Effective for the fiscal years beginning on or after April 1, 2022.

(h) Section PS 3400 – Revenue
This new section establishes standards on how to account for and report on revenue. Specifically, it differentiates between revenue arising from transactions that include performance obligations and transactions that do not have performance obligations. Effective for the fiscal years beginning on or after April 1, 2023.

(i) Section PSG – 8 – Purchased Intangibles
This section establishes standards on how to recognize and record purchased intangibles that meet the definition of an asset. Effective for the fiscal years beginning on or after April 1, 2023.

3. CASH AND SHORT TERM INVESTMENTS

	2022	2021
Cash, interest at prime less 2.30%	$ 1,065,328	$ 278,283
Short term investments	465,015	949,820
	$ 1,530,343	$ 1,228,103

Short term investments are valued at cost and are deposits maturing January 2023. The interest rates are at 4.40%.

Council has designated funds of $495,328 (2021 - $565,777) included in the above amounts for restricted surplus.

Included in the above are the restricted amounts of $4,255 (2021 - $98,448) of deferred grant funding, $6,927 (2021 - $6,927) of tax recovery funds.

4. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE

	2022	2021
Current taxes and grants in place of taxes	$ 116,356	$ 66,584
Arrears taxes and grants in place of taxes	19,509	22,845
	$ 135,865	$ 89,429

An allowance for doubtful accounts in the amount of $12,385 (2021 - $NIL) has been recorded offset against the current and arrears taxes receivable balances at December 31st.

5. TRADE AND OTHER RECEIVABLES

	2022	2021
Alberta Municipal Water/Wastewater Partnership grant	$ -	$ 150,329
Federal Gas Tax grant / CCBF	150,000	100,000
GST	11,077	26,694
Investing in Canada Infrastructure grant (ICIP)	-	286,090
Other	16,782	29,365
Receivable from other government	54,501	39,966
Utilities	100,132	103,733
	$ 332,492	$ 736,177

6. LONG-TERM INVESTMENTS

	2022	2021
Highway 12/21 Regional Water Services Commission	$ 373,995	$ 373,995

The town is a member of the Highway 12/21 Regional Water Services Commission. The investment represents the cost of their investment in the commission.

7. TRUST FUNDS

A summary of trust fund activities by the town is as follows:

	2022	2021
Balance – end of year	$ 6,927	$ 6,927

This amount is included in accounts payable.

8. DEFERRED REVENUE

	2022	2021
Federal Gas Tax / CCBF	$ 98,997	$ 62,311
Municipal Stimulus program	-	40,839
Municipal Sustainability Initiative – capital	4,255	22,813
Municipal Sustainability Initiative – operating	-	34,796
	$ 103,252	$ 160,759

9. DUE TO HIGHWAY 12/21 REGIONAL WATER SERVICES COMMISSION

	2022	2021
Payable to Highway 12/21 Regional Water Services Commission, due $7,189 semi-annually including interest at 5.24%, maturing Dec. 2033	$ 119,051	$ 126,881
Payable to Highway 12/21 Regional Water Services Commission, due $1,387 semi-annually including interest at 4.59% maturing Dec 2034	25,382	26,937
Payable to Highway 12/21 Regional Water Services Commission, due $1,326 semi-annually including interest at 2.94%, maturing June 2040	36,056	37,611
Payable to Highway 12/21 Regional Water Services Commission, due $2,528 semi-annually including interest at 3.132%, maturing March 2044	78,684	81,218
	$ 259,173	$ 272,647

Principal and interest repayments are as follows:

	Principal	Interest	Total
2023	$ 14,088	$ 10,771	$ 24,859
2024	14,731	10,128	24,859
2025	15,405	9,454	24,859
2026	16,111	8,748	24,859
2027	16,852	8,007	24,859
Thereafter	181,986	40,253	222,239
	$ 259,173	$ 87,361	$ 346,534

10. RECLAMATION LIABILITY

The town has an obligation to reclaim a gravel pit. The amount recorded is an estimate made by management of the costs associated with reclamation.

11. ACCUMULATED SURPLUS

Accumulated surplus consists of restricted and unrestricted amounts and equity in tangible capital assets as follows:

	2022	2021
Unrestricted surplus (deficit)	$ 1,619,620	$ 1,518,869
Equity in tangible capital assets (Note 13)	11,363,686	11,773,597
Restricted surplus (Note 12)	495,328	565,777
	$ 13,478,634	$ 13,858,243

12. RESTRICTED SURPLUS

	2021	Increases	Decreases	2022
Restricted for Operating:				
Administration	$ 10,536	$ 61,100	$ 49,358	$ 22,278
Cemetery	22,102	-	-	22,102
Culture	3,644	-	-	3,644
Fire	14,656	-	-	14,656
Parks	14,276	-	-	14,276
Roads and streets	7,843	40,538	31,091	17,290
Water	8,440	-	-	8,440
Waste water	5,645	10,000	-	15,645
	87,142	111,638	80,449	118,331
Restricted for Capital:				
Administration	35,802	-	-	35,802
Airport	5,706	-	-	5,706
Cemetery	10,544	-	-	10,544
Culture	31,738	-	-	31,738
Emergency services	4,684	-	-	4,684
Parks	30,795	-	-	30,795
Recreation	3,295	-	-	3,295
Roads, streets and equipment	10,707	-	-	10,707
Subdivision, land and development	127,692	-	101,638	26,054
Tourism	3,659	-	-	3,659
Water infrastructure	111,692	-	-	111,692
Wastewater infrastructure	102,321	-	-	102,321
	478,635	-	101,638	376,997
Total	$ 565,777	$ 111,638	$ 182,087	$ 495,328

13. EQUITY IN TANGIBLE CAPITAL ASSETS

	2022	2021
Tangible capital assets (Schedule 2)	$ 21,272,189	$ 21,248,475
Accumulated amortization (Schedule 2)	(9,908,503)	(9,474,878)
	$ 11,363,686	$ 11,773,597

14. SALARY & BENEFITS DISCLOSURE

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

	2022			2021
	Salary(1)	Benefits Allowances(2)	Total	Total
Rob McDonald, Mayor	$ 5,814	$ 383	$ 6,197	$ 4,837
Cindy Orom, Councillor	4,314	298	4,612	928
Bryan Gust, Councillor	4,314	298	4,612	928
Jackie Northey, Councillor	4,314	298	4,612	928
Kyle McIntosh, Councillor	4,314	298	4,612	928
Penny Shantz, Mayor (former)	-	-	-	4,554
Darren Pearson, Councillor (former)	-	-	-	3,579
Rosella Peterman, Councillor (former)	-	-	-	3,366
Lynn Schultz, Councillor (former)	-	-	-	1,416
Theresa Fuller, CAO	100,128	19,314	119,442	121,944
Designated Officers	$ 13,253	$ -	$ 13,253	$ 13,135

(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.

15. LOCAL AUTHORITIES PENSION PLAN

Employees of the Town of Bashaw participate in the Local Authorities Pension Plan (LAPP), which is covered by the Public Sector Pension Plans Act. The Plan serves about 281,764 people and about 435 employers. It is financed by employer and employee contributions and investment earnings of the LAPP Fund.

Contributions for current service are recorded as expenditures in the year in which they become due.

15. LOCAL AUTHORITIES PENSION PLAN

The Town of Bashaw is required to make current service contributions to the Plan of 8.45% of pensionable earnings up to the Canada Pension Plan Year's Maximum Pensionable Earnings and 12.80% for the excess. Employees of the Town of Bashaw are required to make current service contributions of 7.45% of pensionable salary up to the year's maximum pensionable salary and 11.80% on pensionable salary above this amount.

Total current and past service contributions by the Town of Bashaw to the Local Authorities Pension Plan in 2022 were $27,635 (2021 - $35,408). Total current and past service contributions by the employees of the Town of Bashaw to the Local Authorities Pension Plan in 2022 were $24,618 (2021 – $31,895).

At December 31, 2021, the Plan disclosed an actuarial surplus of $11.5 billion.

16. DEBT LIMITS

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

	2022	2021
Total debt limit	$ 2,946,987	$ 2,823,701
Total debt	-	-
Total debt limit available	2,946,987	2,823,701
Debt service limit	491,165	470,617
Debt service	-	-
Debt service limit available	$ 491,165	$ 470,617

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

17. FINANCIAL INSTRUMENTS

A financial instrument is any contract that gives rise to a financial asset of one party and a financial liability or equity instrument of another party.

The town's financial instruments consist of cash, receivables, long term investments, accounts payable, deposit liabilities and due to Highway 12/21 Regional Water Services Commission. In management's opinion these financial instruments are not exposed to significant interest rate or currency risks.

The town is exposed to various risks through its financial instruments. The following analysis provides a measure of the town's risk exposure and concentrations at the balance sheet date.

17. FINANCIAL INSTRUMENTS - Continued

Market Risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk. It is management's opinion that the town is not exposed to significant currency or other price risk.

Credit Risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. 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 carrying value of accounts receivable reflects management's assessment of credit risk.

Interest Rate Risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

The town has fixed rate investments and long-term debt which are subject to fair value risk, as the value will fluctuate as a result of changes in market rates.

Operating Lines of Credit

At December 31, 2022 the town had short-term credit card lines of credit aggregating $10,000 (2021 - $10,000) of which $NIL (2021 - $NIL) had been drawn down. The credit cards bear interest at 16.99%.

18. COMMITMENTS

The town is a member of the Highway 12/21 Regional Water Services Commission and are a related party. The town has entered into a 25 year agreement to receive water, expiring September 2042. The town purchased water from the commission during the year in the amount of $295,199 (2021 - $302,484). Included in accounts payable is $23,932 (2021 - $30,669) due to the commission.

Amounts are recorded at exchange amount which is the amount agreed to by the parties.

The town is a member of a waste management authority. As such, they could be subject to additional requisitions for future site and post-closure care obligations of the landfill. The town is a party to a waste disposal agreement with Camrose County, which expires June 30, 2024. The town has agreed to pay $18 per tonne.

18. COMMITMENTS - Continued

The town is party to a shared fire protection services funding agreement with three other municipalities. Under the agreement they are responsible for their share of the costs of fire protection.

The town has an agreement in place, effective July 1, 2021, for guaranteed professional maintenance for the Bashaw Arena and Curling Rink. The town has agreed to pay $25,892 per year ($2,158 per month) and the agreement shall continue in effect from year to year unless either party gives written notice of intention not to renew at least 30 days prior to anniversary date.

19. CONTINGENCIES

The town has guaranteed a bank loan of the Bashaw Golf and Country Club. As of December 31, 2022 $NIL (2021 - $152,048) is owing on the loan. The maximum amount guaranteed was $250,000.

The Town of Bashaw is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Town of Bashaw 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.

The town is a defendant in a lawsuit for $4,200,000 plus interest, costs and other damages. To the date of the Independent Auditors' Report this action has yet to be settled and the outcome is not determinable. No provision for any loss has been recorded in the financial statements. A reliable estimate of any loss cannot be made at the time. The amount of any future settlement would be accounted for as a current transaction in the year of settlement.

20. AMORTIZATION

Amortization is a non-cash expense and is allocated to the different functions as follows:

	2022	2021
Administration	$ 14,477	$ 14,077
Fire, ambulance and bylaws enforcement	4,825	4,897
Roads, streets, walk, lighting	201,094	201,173
Water and wastewater	137,829	122,383
Recreation and parks	24,825	24,406
Culture	71,844	71,844
Other	1,545	1,545
	$ 456,439	$ 440,325

21. SEGMENTED DISCLOSURE

The Town of Bashaw provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

General government includes council and other legislative, and general administration. Protective services includes bylaw enforcement, police and fire. Transportation includes roads, streets, walks, lighting and airport. Environmental use and protection includes water supply and distribution, wastewater treatment and disposal, and waste management. Planning and development includes land use planning, zoning and subdivision land and development. Public health and welfare includes family and community support. Recreation and culture includes parks and recreation, libraries, museums and halls.

Refer to the Schedule 6 – Segmented Disclosure.

22. BUDGET AMOUNTS

Budget figures for the year ended December 31, 2022 are for information purposes only and have not been audited.

23. APPROVAL OF FINANCIAL STATEMENTS

Council and Management approved these financial statements.

REGULAR MEETING OF COUNCIL
MINUTES
Wednesday, April 5, 2023 @ 7:30 pm.
Blended Meeting: Council Chambers & Zoom Electronic Conference

In Person: CAO Fuller (5:30pm), Councillor McIntosh (5:45pm), Mayor McDonald (5:45pm), Deputy Mayor Orom (5:45pm), Councillor Northey (5:45pm), Secretary Chris Morrison (7:15pm)

Zoom Connection: None

Public Zoom: Carson Ellis, C. Ramstad, Lisa Turcotte - Zoom opened to public at 7:30 pm.

Recording Secretary: Theresa Fuller and Chris Morrison

Absent: None

Press: None

Public: Brian and Amy Bendfeld (7:15pm), Tara Deleuw (7:25pm)

1. CALL TO ORDER by Mayor McDonald at 6:00pm.

MOVED by Councillor Gust to move into Closed Meeting of Council for item 10.1 Legal –Lawsuit– FOIP Section 27, and 10.2 Personnel – Staff – FOIP Section 24 at 6:00 pm.
MOTION #071-2023 CARRIED

MOVED by Councillor Northey to move out of Closed Meeting of Council at 6:34 pm.
MOTION #072-2023 CARRIED

Mayor McDonald recessed the meeting at 6:35 pm. Regular Meeting scheduled to begin at 7:30 pm.

Regular Meeting called to order by Mayor McDonald at 7:30 pm.

2. ADOPTION OF AGENDA

MOVED by Councillor Northey to approve the April 5, 2023, with the addition of 9.1 Canadian Association of Municipal Administrators to Correspondence to the Regular Meeting of Council Agenda.
MOTION #073-2023 CARRIED.

3. PUBLIC HEARINGS - none

4. DELEGATIONS

4.1 Mr. and Mrs. Brian Bendfeld

Brian Bendfeld shared concerns regarding a civic address/blue sign, property taxes for their property, subdivision, and being placed into Camrose County vs. the Town of Bashaw.

MOVED by Councillor McIntosh to accept Mr. and Mrs. Brian Bendfeld's presentation as information on April 5, 2023, at the Regular Meeting of Council.
MOTION #074-2023 CARRIED.

MOVED by Councillor McIntosh to direct administration to provide a report to council addressing Mr. and Mrs. Brian Bendfeld's concerns regarding addressing, property taxes, subdivision information and changing their property from the town of Bashaw to Camrose County.
MOTION #075-2023 CARRIED.

Brian and Amy Bendfeld left the meeting at 7:49pm.

5. APPROVAL OF MINUTES
   5.1 Minutes of the March 16, 2023, Regular Meeting of Council

MOVED by Deputy Mayor Orom to approve the minutes of March 16, 2023, Regular Meeting of Council.
MOTION #076-2023 CARRIED.

6. CONSENT AGENDA
   6.1 Bashaw Social Centre Financials – December 31, 2022
   6.2 Correspondence – Alberta Municipal Affairs - Joint Use & Planning Agreements

7. NEW & UNFINISHED BUSINESS
   7.1 Household Hazardous Waste Roundup 2023

Discussion progressed; Bashaw Town Council was grateful for Camrose County's contribution of $1000.00 toward the Household Hazardous Waste Roundup 2023.

7.2 Bashaw Cemetery Mowing and Maintenance 2023

Discussion progressed.

MOVED by Councillor Gust to direct administration to tender out grass mowing and maintenance of the gravesite area of the Town of Bashaw Cemetery. Any or all tenders may be denied by the town.
MOTION #077-2023 CARRIED.

7.3 Intermunicipal Collaboration Framework Review

MOVED by Councillor Northey to direct administration to contact Camrose County to arrange an Intermunicipal Committee meeting to discuss the Intermunicipal Collaboration Framework, including changes to the Regional Fire Services Coordinator position.
MOTION #078-2023 CARRIED.

7.4 Safety Codes Contract

MOVED by Councillor Northey to approve renewing the Service Agreement with The Inspections Group Inc. and the Town of Bashaw for a three (3) year term.
MOTION #079-2023 CARRIED.

7.5 Policy 12.6 Social Media

Council discussed use the of social media to communicate with and provide information to the public. They reviewed the policy and requested additional commentary regarding the ability to remove/delete posts that are unsuitable and/or offensive.

7.6 Policy 12.7 Proclamations/Letter of Support/Recognition Policy

MOVED by Councillor McIntosh to amend 2.2 from 14 days to 30 days and approve Policy 12.70 Proclamations/Letters of support/ Recognition Policy.
MOTION #080 -2023 CARRIED.

7.7 Policy 12.8 Communication Policy

Council requested additional changes to the policy.

Tara Deleuw left the meeting at 8:38pm.

8. COMMITTEE & STAFF REPORTS – to be included in next Council meeting agenda.

9. CORRESPONDENCE ITEMS
   9.1 Canadian Association of Municipal Administrators

   Mayor McDonald presented CAO Fuller with her Long Service Recognition for 15 years of municipal service in a management capacity.

10. CLOSED MEETING OF COUNCIL
    10.1 Legal –Lawsuit– FOIP Section 27
    10.2 Personnel – Staff – FOIP Section 24

    Addressed earlier in the agenda.

11. NOTICE OF MOTION – none presented.

12. NEXT MEETING: April 19, 2023 – 6:00pm in Council Chambers

MOVED by Deputy Mayor Orom to change the date of the next meeting from April 19, 2023, to April 26, 2023, at 6:00 pm.
MOTION #081-2023 CARRIED.

13. ADJOURNMENT – Councillor Gust at 8:46pm.

_____
CHIEF ELECTED OFFICIAL

_____
CHIEF ADMINISTRATIVE OFFICER

RECEIVED
APR 12 2023

The Town of
Tofield
Honour the Past. Build the Future.

PO Box 30 5407 50th Street
Tofield, Alberta T0B 4J0
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W www.tofieldalberta.ca

April 12, 2023

Office of the Minister
Environment & Protected Areas
224 Legislature Building
10800 – 97 Avenue
Edmonton, AB T5K 2B6

RE: Exemption of Newspaper from EPR Program Revisions

Dear Minister Savage,

Print media (newspapers) are essential to the lifeblood of Alberta. Newspapers provide a traditional sense, and source of information to our residents. In what has become ever consistent in social media and internet-based forms of news, newspapers rely on facts, sourcing their stories and identifying truths.

The past number of years have been challenging for both business and small business. The continued rise in costs, accompanied by the downturn in the economy has forced job loss and ultimately business closure. Looking to enforce further constraints on what is one of our oldest and most relied upon industries truly seems unfair.

The newspaper industry has already looked at ways to reduce costs and become both more efficient and compliant, such as reducing paper thickness, which has come at a cost. This cost is not only monetary, but also content based. The reduction in paper-based weight has also reduced the amount of content which can be provided to our residents, once again, affecting them.

By expecting newspapers to have the same level of compliance with the EPR Program as plastics, seem short-sighted and unrealistic. The Provincial Government needs to recognize the importance of newspapers to Albertans and stand to make the same move as the Ontario Government. Please exempt newspapers from the revised EPR Program.

Sincerely,

Debora L Dueck

Debora Dueck
Mayor

C.C
Jackie Lovely, MLA Camrose
All Alberta Municipalities
Kerry Anderson, Tofield Mercury

TOWN OF BASHAW
MONTHLY STATEMENT
March 31, 2023

DESCRIPTION	GENERAL ACCOUNT	TERM DEPOSIT	TOTAL
BALANCE AT END OF PREV MONTH	$ 1,023,786.36	$ 465,014.79	$ 1,488,801.15
RECEIPTS FOR THE MONTH	$ 38,970.17		$ 38,970.17
ALBERTA DIRECT DEPOSIT	$ 28,864.81		$ 28,864.81
VOID			$ -
CCUBC /ROYAL/ATB /DEBIT- PAYMENTS	$ 94,520.23		$ 94,520.23
SERVUS CREDIT UNION - INTEREST	$ 4,179.71		$ 4,179.71
TERM INTEREST #47	$ 1,486.40		$ 1,486.40
TERM INTEREST #48	$ 350.09	$ -	$ 350.09
TERM DEPOSIT		$ -	$ -
TRANSFER FROM GENERAL TO TERM		$ -	
TRANSFER FROM TERM TO GENERAL	$ -		$ -
SUB-TOTAL	$ 1,192,157.77	$ 465,014.79	$ 1,657,172.56
DISBURSEMENTS FOR THE MONTH	$ 260,324.37		$ 260,324.37
TRANSFER TO/FROM TERM	$ -	$ -	$ -
BANK ERROR INTEREST			$ -
			$ -
DEBIT MACHINE & TRANSACTIONS	$ 40.20		$ 40.20
BANK CONFIRMATION FEE	$ -		
SCHOOL PAYMENT	$ 58,597.84		
	$ -		$ -
TRANSFER TO RECREATION BRD	$ -		
BALANCE AT END OF MONTH	**$ 873,195.36**	**$ 465,014.79**	**$ 1,338,210.15**
BANK BALANCE AT MONTH END	$ 931,077.98	$ 465,014.79	$ 1,396,092.77
OUTSTANDING DAILY DEPOSITS	$ 301.39		$ 301.39
OUTSTANDING ONLINE/INTERAC	$ 4,461.23		$ -
OUTSTANDING DIR DEPOSITS	$ -		
SUB-TOTAL	$ 935,840.60	$ 465,014.79	$ 1,400,855.39
LESS OUTSTANDING CHEQUES	$ 62,645.24		$ 62,645.24
OUTSTANDING AUTO WITHDRAWALS			$ -
BANK ERROR			
	$ -		
	$ -		
			$ -
BALANCE AT END OF MONTH	**$ 873,195.36**	**$ 465,014.79**	**$ 1,338,210.15**

THIS STATEMENT SUBMITTED TO COUNCIL April 26, 2023

MAYOR

TOWN MANAGER

Town of Bashaw
RECONCILIATION POSTING JOURNAL
Bank Reconciliation

Audit Trail Code: CMADJ00000299
Chequebook ID: CREDIT UNION
Description: Credit Union General Account

Bank Statement Ending Balance: $931,077.98
Bank Statement Ending Date: 2023-03-31
Cutoff Date: 2023-03-31

Statement Ending Balance	$931,077.98
Outstanding Cheques (-)	$62,645.24
Deposits in Transit (+)	$4,762.62
Adjusted Bank Balance	$873,195.36
Chequebook Balance as of Cutoff	$873,195.36
Adjustments	$0.00
Adjusted Book Balance	$873,195.36
Difference	$0.00

Council Committee Reports – April 26, 2023

Mayor Rob McDonald:

April 18, 2023 - Attended the meeting with Camrose County with Councillor Gust. Meeting with Camrose County regarding the regional fire services coordinator position. The county is agreeable to the town of Bashaw opting out of this portion of the Intermunicipal Collaborative Framework.

April 21, 2023 - Attended the Highway 12/21 Water Commission meeting.
- Estimated completion date of Clive line by May 16, 2023.
-Audited financials were presented.
-True up of $8086.00 was taken out of our true up reserve.

Deputy Mayor Cindy Orom:

March 24, 2023 - attended a special closed session meeting of Hwy 12/21 but missed a CALA meeting as they were scheduled for the same time.

April 19, 2023 - attended a Beautification meeting where we discussed summer projects and set dates for spring clean up and cemetery clean up.

April 21, 2023 - I missed a regular Hwy12/21 meeting, but Councillor Bryan Gust attended on my behalf.

April 24, 2023 - attended the Bashaw Youth Center AGM.

Councillor Jackie Northey:

April 13, 2023 - Bashaw Recreation Board

The AGM meeting, followed by a general meeting to review funding requests. The board approved $10,915 for recreation and cultural requests in our local community. The board is still willing to look at a collaboration between other communities to talk about a regional arena concept.

Bashaw Historical Society

The Society has not met since December but is gearing up for a casino on June 20 and 21 in Red Deer. Their funds have been used to restore the mural on the curling rink and presently to create a new one for the community on a town building. Summer students have been applied for to open the museum during the summer.

Parkland Regional Library

Nothing to report.

Bashaw Health Hub
We continue to work towards a model of health that works in this community and region. Meetings have been held with Alberta Health Services, Rural Health Professionals Action Plan, and the Primary Care Network. It is a slow process, but we continue to make incremental gains.

Councillor Bryan Gust:
April 18, 2023 - County meeting regarding the regional fire services coordinator position. The county is agreeable to the town of Bashaw opting out of this portion of the Intermunicipal Collaborative Framework.

April 22, 2023 - 12/22 water commission. 2023 budget was passed.

April 24, 2023 - Bus society annual meeting. Executive remains unchanged. 2022 ended with a small surplus.

Councillor McIntosh:
April 7, 2023 - reviewed info from AB Munis and FCM on RCMP retro pay.

April 12, 2023 - attended fire practice. Department is well equipped to work on grass/prairie fires.

April 12, 2023 - Chamber meeting not advertised. It was rescheduled multiple times, now early May.

April 17, 2023 - reviewed Camrose Casino presentation.

CHIEF ADMINISTRATOR'S REPORT
Submitted for April 2023, Regular Meeting of Council

1. Continue to work on Council requests for bylaw changes, new policies, and reports.

2. Budget preparation – both Operating and Capital. Including training staff within the process.

3. Meetings – March 21, 2023 – Community Hall Board meeting
   March 29, 2023 – Community Hall Board Annual General Meeting
   March 30, 2023 – Blackline Training
   April 3, 2023 – Out of the office in morning
   April 4, 2023 – Regional Wellness Zoom meeting
   April 7 and 10, 2023 – Office Closure for Easter
   April 13, 2023 – Nordic Managing systems meeting
   April 18, 2023 – Intermunicipal Collaboration Framework meeting with Camrose County

4. 2022 GST Audit – Providing the GST Auditor with copies of all agreements and grant Funding agreements.
5. Canada Revenue - arrangements for logins for the Town of Bashaw to support various financial reporting.
6. Administration Update – C. Morrison is now working full time. We are preparing for tax notice circulation.
7. Additional Research – Working on reports as requested by Council. Additional Development inquiries are coming in. These include approaches, sampling wells, and solar panels.
8. Spring Preparations – collaborating with staff to communicate with outdoor recreation users, spring clean-up, and various inquiries.

Town of Bashaw
Public Works Report April 26, 2023

Project or Duty Description:	Priority	Regular Duty	Additional Duty	Start Date:	Estimated Project timeline	Issues, details, causes of delays?	Date Completed
Water Related							
Water Meter Replacement	X			ASAP		Ongoing, we have about 35 meters remaining to complete.	
#3 Vertical Turbine rebuild	x					Coming first week of May to remove unit.	
Hydrant Flushing		x		10-May-23		Upcoming	
Shut off Valve checks and replacements						Working on as time allows, there are several that require construction.	
CC Valve Replacement		x		ASAP		TBD	
Water leak site cleanups	x			ASAP		Will proceed once capital budget has been approved.	
Recreation/Arena							
Gutter Repairs	X			ASAP		TBD	
Ball Diamonds	x			Apr-23	on going	Weed control and preparation is started.	
RV stations		x		May-23		Once weather is above 3 degrees at night	
Spring Clean up		X		17-May-23		Community event booked for May 17, 2023. Advertising will be going out.	
Repairs to the Curling Club Shed Siding and Roof			x	ASAP		Will proceed once capital budget has been approved.	
Arena floors and Maintenance		x		May-23		Process of pulling puck board off and repositioning them.	
Community Center							
HVAC Cleaning	x			Scheduled		Scheduled as per maintenance contract.	
Parks, trees, Cemetery							
Install the water fountain at the fish pond				May-23		Looking at replacing.	
Pond Treatment Program		x		Jun-23	Sep-23	Starts in June	
Tree Trimming Maintenance program						Fisher Hill to be booked.	
Weed Control			x			In process	
Pest control		x		Apr-23	on going	In process	
Put the dock back in the fish pond				May-23	1 day	Planned for mid May	
Lawn Maintenance		x		May-23	As needed	Started raking and cleaning areas.	
Cemetery							
Lawn Maintenance		x		May-23	As needed	Pending Council decision	
Round up around grave covers		x		May-23	1 Week	Started in April	
Streets							
Street Cleaning	x			Apr-23		Started in April.	
Culvert Drain maintenance		x		Apr-23	3 Weeks	Scheduled to proceed once new hydrovac truck is available.	
Paint Hydrants on Main Street						Complete	
Road repairs main St		x		May - June 2023		Dependant on Capital approval.	
Flowers On main St		x		Jun-23		Once weather warms	
Main St Line Painting		x		ASAP	2 weeks	Once weather warms	
Catch Basin Clean out	x			April	2 weeks	Completed.	

Town of Bashaw
Public Works Report April 26, 2023

Manhole checks		x		June	1 Week	Completed.	
Airport							
Lawn Maintenance		x			As needed		
Sewer							
Lift Station 1 Cleaning		x		Apr-23	1 day	Completed regularly.	Monthly
Lagoon maintenance		x		May-23	As needed	Started, scheduled for sludge test.	
lines flushed	x			May-23	1 Week	To proceed once vac truck is available	
Shop							
Put winter equipment way		x		Apr-23		Started.	
Shop cleanup		x		May-23		Started, preparing C-can for additional storage.	
Equipment maintenance		x				Ongoing	
Inventory	x			Jul-23		Over the summer months	

Approved: yes /no Motion # _____
Account Code: _____

Town of Bashaw

Request for Decision

Meeting:	Regular Council
Meeting Date:	April 26, 2023
Originated by:	Theresa Fuller, Chief Administrative Officer
Agenda Item:	7.2 2023 Operating Budget

Background/Proposal:

Attached is the 2023 Operating budget. The annual Audit has been complete, the adjusted actual figures have been implemented and adjustments have been made. This budget proposes 6.08% increase.

Discussion/Options/Benefits/Disadvantages:

Budget Commentary:

- This budget proposes a 6.08% increase

Council Legislative

- Modest increases in pension plan, and health benefits
- Council AUMA conference attendance registration included; this would be for two members to attend.
- Travel, subsistence includes funds for hotel and mileage to attend the AUMA Conference.

General Administration

- Reduction in franchise fee revenue by $8,978.00 (reduction of Atco fee from 15% to 13%)
- Increase of MSI Operating Grant from $59,095.00 to $ 118,190.00.
- Modest increase in the office rent revenue
- Modest increase reflected in the Development permit revenue; due to change in fees.
- Funds included for office furnace and window replacement
- Computer replacement – to stagger computer replacement, i.e., change 3 computers vs all of them in one year.
- Includes upgrade to financial software to enable emailing utility bills.
- Includes a tax adjustment to write off around $12K in uncollected funds from the province, and around $3000 in tax penalties by motion of council.

Fire Department

- Increased expenses – Fire Fighter honorarium; possible increased calls
- Addition of compressor piping, airline install, reduces wear and tear on the units.
- Removal of Regional Fire Service Coordinator fee.
- Includes, Personal protective equipment including self-contained breathing apparatus harnesses, tanks and recertification.

Community Services

- Cemetery revenue, difficult to predict, kept it conservative
- Policing, includes 9 months of the billing we anticipate receiving in March 2024. The billing is post billed.
- Reduction in advertising, the annual website costs have dropped. We have included some funds for staff training on the website.

- Includes $3,000 to repair the Town of Bashaw Sign

Public Works

- Equipment rental and other revenues, we opted to keep it conservative as they are not guaranteed income sources.
- Other revenue includes a water true up payment in the actuals, we do not believe we will receive a water true up payment.
- Includes the $1000 contribution from Camrose County for the Household Hazardous Waste Roundup.
- Includes sidewalk replacement
- Water main repairs, Water treatment plant SD card upgrade and Monitor.
- Some items are listed but will be included in the capital budget
- Lift station grinder – $5000.00 to replace a reserve is included.
- Lagoon annual maintenance treatment and sludge survey included. This is to proactively monitor sludge.
- Toxic roundup is included at full cost
- Beautification funds are included at $18, 000.00

Recreation

- Minor hockey increased their ice times, resulting in increased revenue
- Conditional grants from other local government, there was an increase in Lacombe County's contribution. These numbers are based on projected attendance and are not guaranteed.

Costs/Source of Funding (if applicable)
Operating Budget is funded through fee for service, provincial transfers and taxation.

Applicable Legislation:
Municipal Government Act; Section 242 and 243.

Community Engagement Consideration:
Administration is willing to proceed as council requests.

Recommended Action:
Approve the budget as presented, or request administration make additional adjustments.

MOVED BY _____ to approve the 2023 Town of Bashaw Operating Budget of $1,380,484.73 Budget before the levy, $871,433.48 Municipal Taxes and an increase of taxes of 6.08%.

Discussion Result:

Additional research Requested:

BUDGET 2023
April 26, 2023

TOWN OF BASHAW 2023 OPERATING BUDGET Actuals are unaudited	REVENUE 2023	EXPENSES 2023	
MUNICIPAL DEPARTMENT			
TAXES			
OTHER REVENUE FROM OWN SOURCES	-108,521.00		
GRANTS	-118,190.00		
RESERVE FUNDS FROM OPERATING			
REQUISITIONS REVENUE/EXPENSES	-227,803.06	$ 227,803.06	
COUNCIL AND OTHER LEGISLATIVE EXPENSES		$ 37,660.00	
TOTAL MUNICIPAL DEPARTMENT	**$ (454,514.06)**	**$ 265,463.06**	**-$189,051.00**
ADMINISTRATION DEPARTMENT			
GENERAL ADMINISTRATIVE REVENUES/EXPENSES	-25,200.00	414,446.08	
MUNICIPAL PLANNING, ZONING & DEVELOPMENT	-1,800.00		
SUBDIVISION LAND & DEVELOPMENT	0.00	3,700.00	
RENTAL BUILDINGS/EXPENSES	-7,734.00	5,200.00	
TOTAL ADMINISTRATION DEPARTMENT	**$ (34,734.00)**	**$ 423,346.08**	**$ 388,612.08**
COMMUNITY SERVICES DEPARTMENTS			
FIRE FIGHTING & PREVENTIVE SERVICES-**Fire Tab**	-58,842.99	109,438.33	
DISASTER SERV & EMERGENCY MEASURES-**PW Tab**		50.00	
BYLAW SERVICES	-4,251.97	49,379.25	
FAMILY & COMMUNITY SUPPORT SERVICES	-52,698.12	58,837.12	
MEDICAL CLINIC		0.00	
TOTAL COMMUNITY SERVICES DEPARTMENTS	**$ (115,793.08)**	**$ 217,704.70**	**$ 101,911.62**
PUBLIC WORKS DEPARTMENTS			
SHOP		90,751.74	
ROADS, STREETS, WALKS, LIGHTING	-2,000.00	246,097.37	
AIRPORT	-2,160.59	6,071.80	
STORM SEWERS & DRAINAGE		1,200.00	
WATER SUPPLY & DISTRIBUTION	-465,403.00	463,481.45	
SANITARY SEWAGE SERVICES & TREATMENT	-116,400.00	83,109.09	
GARBAGE COLLECTION & DISPOSAL	-75,600.00	73,654.88	
RECYCLING SERVICE	-1,000.00	7,106.50	
UTILITY PENALTIES - **Admin Tab**	-12,000.00		
CEMETERY - **Community Services Tab**	-3,500.00	12,101.53	
TOTAL PUBLIC WORKS DEPARTMENTS	**$ (678,063.59)**	**$ 983,574.36**	**$ 305,510.77**
RECREATION DEPARTMENTS			
TOURISM - **Community Services Tab**	0.00	6,516.10	
RECREATION FACILITIES & PROGRAMS	-92,680.00	216,705.70	
PARKS - **PW Tab**	-4,700.00	81,736.80	
COMMUNITY CENTRE - **PW Tab**		54,834.03	
MUSEUM **Community Services Tab**		2,037.39	
TOTAL RECREATION DEPARTMENTS	**$ (97,380.00)**	**$ 361,830.02**	**$ 264,450.02**
TOTAL REVENUE & EXPENSES	**$ (1,380,484.73)**	**$ 2,251,918.21**	**$871,433.48**
2023 BUDGET BEFORE LEVY	**$ (1,380,484.73)**	**$ 2,251,918.21**	
2022 TRANSFER FROM RESERVES TO OPERATING			
MUNICIPAL TAXES REQUIRED	**$ 871,433.48**		
Last Years' Levy	**$ 818,408.43**		
Diff	**$ 53,025.05**		
Projected Increase	6.08		

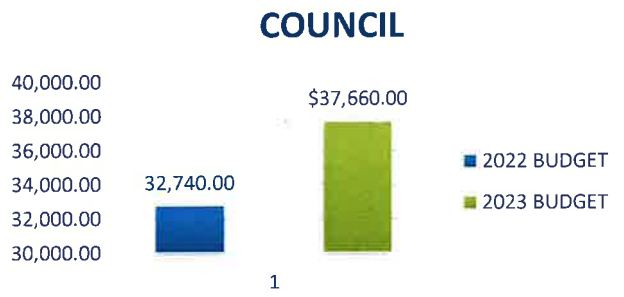
SIGNED: _____
MAYOR ROB MCDONALD

SIGNED: _____
CAO THERESA FULLER

Council Legislative

Town of Bashaw
26-Apr-23

DESCRIPTION	2022 Actual	2022 BUDGET		2023 BUDGET
EXPENSES				
COUNCIL & OTHER LEGISLATIVE				
Canada Pension Plan - Councillors	1,148.70	$400.00		$1,150.00
AMSC Insurance & Health Benefits - Council	811.35	$650.00		$820.00
Meeting Fees - Council	22,142.86	$22,300.00		$22,300.00
Council AUMA CONFERENCE				$1,600.00
Travel, Subsistence & Course Fees - Council	0.00	$1,600.00		$4,000.00
Professional Services				
Election Fees	0.00	$0.00		$0.00
Council Supplies	484.50	$700.00		$500.00
Community Contributions	6,967.84	$7,090.00		$7,290.00
LEGION			$40.00	
CHAMBER OF COMMERCE			$150.00	
BUS SOCIETY			$5,000.00	
GRADE 7	$ -		$50.00	
GRADE 5	$ -		$50.00	
STAFF FUNCTIONS			$1,500.00	
INCIDENTALS			$500.00	
TOTAL	31,555.25	32,740.00		**$37,660.00**
			DIFFERENCE	15.03%



General Administration
April 26, 2023

Town of Bashaw

ACCOUNT	DESCRIPTION	LAST YR ACTUAL 2022	2022 BUDGET		2023 BUDGET *enter revenue as negative*
	REVENUES				
	TAXES				
1-00-00-110-00	Residential	-586,835.98	-$586,835.98		
1-00-00-110-01	Non-Residential	-168,872.65	-$168,872.65		
1-00-00-110-03	Machinery and Equipment	-19,121.83	-$19,121.83		
1-00-00-110-04	Linear	-21,837.31	-$21,837.31		
1-00-00-110-05	Railway	-1,739.66	-$1,739.66		
1-00-00-110-06	Farmland	-138.16	-$138.16		
1-00-00-110-07	Adjustments to Property Taxes		-$0.52		
1-00-00-110-08	Camrose & District Lodge Authority	-829.05	-$830.00		-$1,610.00
1-00-00-110-09	Alberta School Foundation - ASFF	-234,391.33	-$234,391.39		-$226,016.34
1-00-01-110-00	Residential Grants in Lieu	-2,279.74	-$2,279.74		
1-00-01-110-01	Non-Residential Grants in Lieu	-17,582.58	-$17,582.58		
1-00-00-110-10	Designated Industrial Properties (DIP)	-160.06	-$160.00		-$176.72
		-1,053,788.35	-1,053,789.82		**-$227,803.06**
	OTHER REVENUE FROM OWN SOURCES				
1-00-00-510-00	Penalties and Costs on Taxes	-28,370.90	-$25,000.00		-$30,000.00
1-00-00-530-00	Fines Issued	-2,606.00	-$2,000.00		-$2,200.00
1-00-00-540-00	Franchise Fees	-74,615.17	-$75,401.00		-$66,321.00
1-00-00-550-00	Return on Investments	-33,438.04	-$3,400.00		-$10,000.00
1-00-00-740-00	Provincial Unconditional Grants				
		-139,030.11	-105,801.00		**-$108,521.00**
	NON FUNCTIONAL REVENUE				
	CONDITIONAL GRANTS				
1-00-00-830-00	Federal Conditional Grant				
1-00-00-840-00	Provincial Conditional Grant	-93,891.00	-$93,891.39	MSI	-$118,190.00
1-00-00-910-00	Reserves Transferred to Operating			UNRESTRICTED	
		-93,891.00	-93,891.39		-$118,190.00
	UNCONDITIONAL GRANTS				
	TOTAL GENERAL MUNICIPAL	**-1,286,709.46**	**-1,253,482.21**		**-$454,514.06**
	GENERAL ADMINISTRATIVE REVENUES				
1-12-00-410-00	General Services and Supplies Revenues	-2,944.20	-$1,500.00		-$2,500.00
1-12-00-520-00	Licenses and Permits	-150.00	-$200.00		-$200.00
1-12-00-560-00	Rentals and Lease Revenue COLLECT GS'	-19,433.78	-$19,400.00		-$19,500.00
1-12-00-590-00	Other Revenue	-3,550.76	-$2,000.00		-$3,000.00
1-12-00-840-00	provincial conditional grant				
	TOTAL ADMINISTRATIVE REVENUE	-26,078.74	-23,100.00		**-$25,200.00**
	UTILITY PENALTIES				
1-45-00-510-00	Utility Penalty	-12,329.13	-9,000.00		-12,000.00
		-12,329.13	-9,000.00		**-12,000.00**
	MUNICIPAL PLANNING, ZONING & DEVELOPMENT				
1-61-00-520-00	Development Permits	-1,765.00	-1,000.00		-1,800.00
		-1,765.00	-1,000.00		**-1,800.00**
	SUBDIVISION LAND & DEVELOPMENT				
1-66-00-464-00	Sales of Land		0.00		0.00
		0.00	0.00		0.00

General Administration
April 26, 2023

	OFFICE RENT				
1-69-00-560-01	Office Rent		-5,200.00		-7,734.00
		-5,209.05			
		-5,209.05	-5,200.00		**-7,734.00**
	TOTAL REVENUE	-1,332,091.38	-1,291,782.21		-$501,248.06
	GENERAL ADMINISTRATION & OTHER				Distribution Sheet
2-12-00-110-00	Salaries - Office Staff	173,931.86	$181,551.19		$180,481.60
2-12-00-110-00	CAO Council Meetings				
2-12-00-130-40	Employer Cost CPP	9,426.86	$9,113.95		$10,730.99
2-12-00-130-41	Employer Cost Employment Insurance	3,754.13	$3,664.13		$3,608.55
2-12-00-130-43	Employer Cost LAPP	10,632.98	$16,228.93		$16,471.18
2-12-00-130-44	Employer Cost - AMSC	7,694.68	$12,570.00		$11,405.56
2-12-00-130-45	Workers Compensation	4,443.97	$3,647.83		$3,753.47
2-12-00-130-46	R.R.S.P. Contribution		$1,196.49		$1,230.32
2-12-00-140-00	Administrative Course Fees	639.00	$2,000.00		$2,000.00
2-12-00-211-00	Travel & Subsistence	1,138.04	$1,000.00		$1,500.00
2-12-00-215-00	Freight, Postage,Phone & Land Titles	5,211.91	$7,000.00		$5,300.00
2-12-00-220-00	Advertising, Printing, Subscriptions	999.14	$2,000.00		$1,000.00
2-12-00-225-00	**Municipal Memberships**	2,621.40	**2,680.00**		**3,088.00**
	GFOA & CAMA			263.00	
	LGAA			225.00	
	RMA			250.00	
	AUMA			1,800.00	
	ALBERTA DEVELOPMENT OFFICER			150.00	
	CLGM			400.00	
2-12-00-230-00	**Professional & Consulting Services**	68,491.67	$ 60,918.02		63,091.40
	Assessor fees (must)/Camalot fees			14,500.00	
Trinus	Web hosting - email (must)			2,651.40	
Trinus	Server Monitoring and updates (must)			21,000.00	
	PDF fillable software			400.00	
	Voyent Alert			2,400.00	
	Diamond Maintenance Plan			12,000.00	
	Utility Safety Membership (Click Before You Dig)			$200.00	
	Esri Canada (GIS Mapping System)			1500.00	
	Diamond Upgrade and emailing Capability			8440.00	
2-12-00-230-20	Professional Fees - Audit	17,265.30	19,000.00		19,000.00
2-12-00-230-21	- Engineering				
2-12-00-230-22	- Legal	$5,719.07	10,000.00		12,000.00
2-12-00-240-00	Maintenance - Janitor	$0.00	300.00		0.00
2-12-00-250-00	Repairs & Maintenance	$8,191.90	7,875.00		19,000.00
2-12-00-274-00	Insurance	$23,531.65	23,532.00		27,448.09
2-12-00-510-00	**General Office Supplies**	$4,316.79	**5,500.00**		**12,210.50**
	Paper			900.00	
	Breakroom supplies			800.00	
	Office supplies			4,000.00	
	Trinus -Computer Replacement			6,510.50	
	Other				
2-12-00-540-50	Campus Energy Power	$2,182.62	2,600.00		2,600.00
2-12-00-540-51	General Administration Natural Gas	$2,016.17	2,100.00		2,100.00
2-12-00-810-00	Bank Charges	$604.47	600.00		600.00
2-12-00-910-00	Tax Adjustments	$12,384.79	6,500.00		15,625.93
2-12-00-990-00	Miscellaneous	$200.00	25.00		200.00
2-12-00-990-01	PENNY	-$0.01	0.50		0.50
2-12-00-290-00	Election and Census Fees		0.00		
		$365,398.39	381,603.04		**$414,446.08**
	SUBDIVISION LAND & DEVELOPMENT				
2-66-00-230-00	Subdivision, Land and Development	$69,358.61	11,500.00		3,700.00
2-66-00-990-00	Cost of Land Sold				
		$69,358.61	11,500.00		**3,700.00**
	RENTED BUILDINGS				

General Administration
April 26, 2023

2-69-00-250-00	Repairs & Maintenance	$1,069.90	$1,000.00		$1,000.00
2-69-00-540-50	Campus Energy Power	$1,354.82	$1,600.00		$1,600.00
2-69-00-540-51	Access Gas Natural Gas	$2,465.33	$2,500.00		$2,600.00
		$4,890.05	5,100.00		**$5,200.00**
	REQUISITIONS				
2-99-00-750-00	Alberta school Foundation Fund	$234,391.39	234,391.39		226,016.34
2-99-00-752-00	Camrose Area Lodge Authority	$830.00	830.00		1,610.00
2-12-00-230-00	Gov't of Alberta DIP Assessment		160.00		176.72
		$235,221.39	235,381.39		**227,803.06**
	TOTAL EXPENSES	$674,868.44	$633,584.43		**$651,149.14**

TOTAL REVENUE LESS TAXES	-$237,992.39		-$729,051.12
TOTAL EXPENSES LESS REQUISITIONS	$398,203.04		$423,346.08
NET	$160,210.65		-$305,705.04
		DIFFERENCE	-$2.91

Fire Department
April 26, 2023

Town of Bashaw

ACCOUNT	DESCRIPTION	LAST YR ACTUAL 2022	2022 BUDGET		2023 BUDGET *enter revenue as negative*
	REVENUES				
	FIRE FIGHTING & PREVENTIVE SERVICES				
1-23-00-400-00	County Fire Fighting Responses	-$13,712.66	-$13,500.00		-$13,500.00
1-23-00-400-01	Motor Vehicle Responses	-$17,682.88	-$600.00		-$2,400.00
1-23-00-400-04	Fire Expenses Recovered	-$3,513.15	-$1,600.00		-$3,500.00
1-23-00-560-00	In Town Fire Revenue	-$89.69	-$5,000.00		-$1,000.00
1-23-00-580-00	Public Relations Revenue				
1-23-00-590-00	Other Revenue - Donations	-$2,944.00			
1-23-00-850-00	Annual County Shared Service Funding	-$26,028.83	-$24,539.82		-$26,231.99
1-23-00-850-01	Annual Training Shared Service Funding	-$1,000.00	-$1,000.00		-$1,000.00
1-23-00-850-02	Annual Pager Maintenance Shared Service Funding	-$500.00	-$500.00		-$500.00
1-23-00-850-03	Annual Firefighter Shared Service Funding	-$1,680.90	-$1,680.00		-$1,680.00
1-23-00-850-04	Annual Personal Protective Eqpt. Shared Service	-$1,905.48	-$3,200.00		-$3,200.00
1-23-00-850-06	Annual County Funding Emergency Dispatch	-$5,830.14	-$5,830.00		-$5,831.00
1-23-00-840-00	PROV GRANTS				
	TOTAL FIRE REVENUE	-$74,887.73	-57,449.82		-$58,842.99
	EXPENSES				
	FIRE FIGHTING & PREVENTIVE SERVICES				
2-23-00-110-00	Administration	$5,501.84	$6,052.23		$7,253.54
2-23-00-130-00	Employer Contribution - A.M.E.& Seaboard	$3,254.25	$3,200.00		$3,300.00
2-23-00-159-00	Deputy Fire Chief Fees	$2,100.00	$2,100.00		$2,100.00
2-23-00-159-01	Fire Chief Honorarium	$3,000.00	$3,000.00		$3,000.00
2-23-00-159-02	Firefighter Honorarium	$36,850.00	$29,000.00		$37,000.00
2-23-00-159-03	Regional Fire Service Coordinator	$1,543.80	$1,500.00		$0.00
2-23-00-211-00	Travel & Subsistence	$0.00	$500.00		$1,000.00
2-23-00-215-00	Telephone & (Monitoring = $311.40 per year) Ipad Data	$5,078.97	$4,800.00		$5,100.00
2-23-00-215-01	Pager Repair & Maintenance	$400.68	$800.00		$410.00
2-23-00-216-00	Freight & Postage	$222.03	$130.00		$250.00
2-23-00-217-00	Dispatch	$7,773.50	$7,800.00		$7,800.00
2-23-00-220-00	Office Printing Advertising	$139.33	$100.00		$150.00
2-23-00-220-01	**Public Relations**		**$0.00**		**$0.00**
	Incidentals			$0.00	
2-23-00-225-00					
2-23-00-239-00	Fire Mutual Aid		$1,000.00		$1,000.00
2-23-00-250-00	**Fire Hall Maintenance**	2,267.25	$2,000.00		**$4,300.00**
	Some funds for basic repairs, etc.			$1,000.00	
	Additon of compressor piping - airline install			$3,300.00	
2-23-00-274-00	Building Insurance	1,907.50	$1,908.00		$1,963.58
2-23-00-274-01	Vehicle & Mobile Equipment Insurance	1,812.95	$1,813.00		$1,861.21
2-23-00-510-00	**General Supplies**	4,897.96	$7,500.00		**$4,800.00**
	Administrative Stationary items, garbage bags			$200.00	
	Hose, supplies, basic operations items			$2,000.00	
	Jaws of Life service and fuel			$1,300.00	
	Consumable inventory; floor dry, mask wipes,			$800.00	
	Tanker hose adaptors, wildland tools, hydrant kit, valve			$500.00	

Fire Department
April 26, 2023

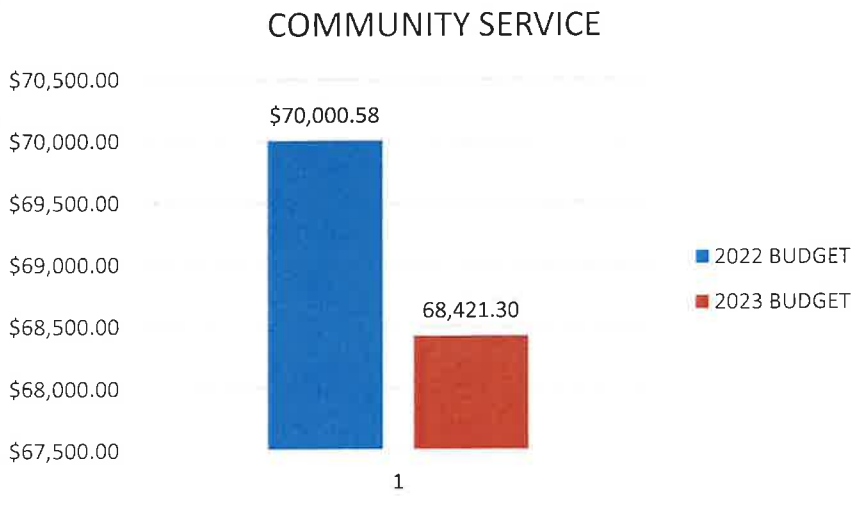
2-23-00-521-03	Town Fire Truck (1992)Volvo Repairs & Maint	2,157.55	$2,500.00		$2,300.00
2-23-00-521-40	Fuel Urban Fire Vehicles (Town)	113.42	$150.00		$150.00
2-23-00-521-50	Fuel County Fire Vehicles & Equipment	2,274.48	$1,800.00		$2,300.00
2-23-00-522-01	County Fire Truck - Repairs & Maintenance	2,085.01			
2-23-00-522-02	County Rescue Van - Repairs & Maintenance	133.24			
2-23-00-522-03	County Water Truck 96 Mack - Repairs & Maintenance	1,294.90			
2-23-00-523-00	**Personal Protective Equipment Repairs & Maintenan**	16,530.14	**$17,000.00**		**$16,100.00**
	SCBA Harness			$2,500.00	
	Annual Recert SCBA			$4,500.00	
	2 head to toe bunker gear			$7,300.00	
	2 SCBA tanks			$1,800.00	
2-23-00-540-32	**Training**	1,412.50	3,000.00		**$2,000.00**
	First Aid -			$500.00	
	S courses			$1,500.00	
2-23-00-540-50	Campus Energy Power	1,859.33	$2,100.00		$2,100.00
2-23-00-540-51	Fire Protection Natural Gas Fire Hall	3,058.99	$3,500.00		$3,200.00
2-23-00-580-00	Fire Fundraising Expenses		0.00		$0.00
2-23-00-770-01	Grants to Organization				
	TOTAL EXPENSES	107,669.62	103,253.23		**$109,438.33**
	TOTAL REVENUE		-$57,449.82		-$58,842.99
	TOTAL EXPENSES		$103,253.23		$109,438.33
	NET		$45,803.41		$50,595.34
				DIFFERENCE	10.46%

Community Services April 26, 2023

DESCRIPTION	LAST YR ACTUAL	2022 BUDGET	2023 BUDGET
REVENUES	2022		
BYLAW SERVICES			
Policing Services			
Building Permit Fees	-1179.87	-2,500.00	-1,200.00
Animal Licenses & Fines	-3522.50	-3,500.00	-3,051.97
	-4,702.37	-6,000.00	**-4,251.97**
FAMILY & COMMUNITY SUPPORT SERVICES			
F.C.S.S. Provincial Conditional Gra	-24,554.00	-24,554.00	-24,554.00
F.C.S.S. Camrose County Requisiti	-$27,756.89	-27,756.89	-28,144.12
	-52,310.89	-52,310.89	**-52,698.12**
CEMETERIES & CREMATRORIUMS			
Cemetery Revenue	-5,727.67	-2,500.00	-3,500.00
Contributions from Organizations		-1,687.10	0.00
Cemetery Prov Cond Grant			
	-5,727.67	-4,187.10	**-3,500.00**
TOURISM			
Sale of Promotional Items	-14.27	0.00	
Museum Donations	-4,000.00		
	-4,014.27	0.00	0.00
TOTAL COMM SERVICE REVENUE	-$66,755.20	-62,497.99	**-60,450.09**
EXPENSES			
BYLAW SERVICE			
Bylaw Enforcement Salaries	3,633.75	3,800.00	3,650.00
Cat and Dog Control Fees	2,643.23	2,500.00	2,650.00
Building Inspector	125.00	250.00	250.00
Weed Inspector			
Policing expenses	27,934.50	47,318.25	42,829.25
	34,336.48	53,868.25	**49,379.25**
PREVENTIVE SOCIAL SERVICES			
Contribution to FCSS	$58,449.89	$58,449.89	58,837.12
BDSS $51,837.12			
BASHAW YOUTH $7,000	58,449.89	$58,449.89	**58,837.12**
BASHAW MEDICAL CLINIC			
Medical Clinic Expenses	0.00	0.00	0.00
	0.00	0.00	0.00

Community Services April 26, 2023

CEMETERIES & CREMATORIUMS			
Public Works Salaries	8,850.06	10,348.00	10,609.98
Cemetery Payroll Expenses		0.00	
Cemetery - Professional Services	118.49	230.00	183.63
Cemetery - Repairs & Maintenance	213.76	2,000.00	700.00
Cemetery Insurance	8.34	8.34	7.92
Mobile Unit 412 Cub 725CC Mowe	9.83	500.00	300.00
Mobile Unit 412 Fuel Cub 725CC M	276.23	500.00	300.00
	9,476.71	13,586.34	**12,101.53**
TOURISM			
Freight, Postage, Telephone	1,121.58	1,100.00	1,200.00
Tourism - Advertising	2,140.65	3,000.00	1,800.00
Tourist Information Centre Insura	306.99	306.99	316.10
Tourism Repairs & Maintenance		200.00	3,200.00
General Goods and Supplies		0.00	
	3,569.22	4,606.99	**6,516.10**
MUSEUM			
Museum Wages		0.00	
Museum - Insurance	$0.00	1,687.10	1,737.39
Museum - Repairs & Maintenance & supplies	48.90	300.00	300.00
	48.90	1,987.10	**2,037.39**
TOTAL COMM SERVICE EXPENSE	105,881.20	132,498.57	**128,871.39**
TOTAL REVENUE		-$62,497.99	-60,450.09
TOTAL EXPENSES		$132,498.57	128,871.39
NET		$70,000.58	68,421.30
		DIFF	-2.26%



Public Works
April 26, 2023

Town of Bashaw

ACCOUNT	DESCRIPTION	LAST YR ACTUAL 2022	2022 BUDGET	2023 BUDGET *enter revenue as negative*
	REVENUES			
	ROADS, STREETS, WALKS, LIGHTING			
1-31-00-840-00	Provincial Conditional Grant	-5,759.00		
1-32-00-560-00	Equipment Rental	-2,769.04	-$300.00	-$1,000.00
1-32-00-590-00	Other Revenues	-1,395.93	-$100.00	-$1,000.00
1-32-00-830-00	Provincial Grants & federal grants	-14,000.00		
1-32-780-00	Gain/Loss on TCA	6,895.76		
		-17,028.21	-$400.00	**-$2,000.00**
	AIRPORT			
1-33-00-560-00	Hay Revenue - Airport NO G.S.T.	-1,360.59	-1,360.59	-1,360.59
1-33-00-561-00	Airport Hangar Lease	-800.00	-800.00	-800.00
		-2,160.59	-2,160.59	**-2,160.59**
	WATER SUPPLY & DISTRIBUTION			
1-41-00-300-00	Water Inspections	-1,367.52	-$4,300.00	$0.00
1-41-00-410-00	Sale of Water (Bills)	-413,389.95	-$463,050.00	-$458,103.00
1-41-00-411-00	Sale of Water (Bulk)	-6,413.95	-$3,600.00	-$6,300.00
1-41-00-590-00	Other Revenue	-7,003.21	-$600.00	-$1,000.00
1-41-00-830-00	Federal Conditional Grants	-13,314.00		
1-41-00-840-00	Provincial Conditional Grant	-87,582.00		
		-529,070.63	-$471,550.00	**-$465,403.00**
	SANITARY SEWAGE SERVICES & TREATMENT			
1-42-00-239-00	Septic Receiving Station	-10,917.13	-$9,500.00	-$10,900.00
1-42-00-410-00	Sewage Services Fees and Charges	-104,396.09	-$104,000.00	-$104,400.00
1-42-00-590-00	Other Sewer Revenue	-1,205.00	-$300.00	-$1,100.00
1-42-00-590-01	Flusher Truck	-3,052.34	-$3,114.00	$0.00
1-42-00-840-00	Prov & federal grant Cond Grant	-31727		
		-151,297.56	-$116,914.00	**-$116,400.00**
	GARBAGE COLLECTION & DISPOSAL			
1-43-00-410-00	Garbage Coll. & Disp. & Other Charges	-75,459.75	-$75,700.00	-$75,600.00
		-75,459.75	-75,700.00	**-$75,600.00**
	RECYCLING REVENUE			
1-44-00-410-00	Recycling Revenue	0.00		-$1,000.00
		0.00	0.00	**-$1,000.00**
	RECREATION FACILITIES & PROGRAMS			
SEE RECREATION TAB				
	PARKS			
1-72-00-400-00	Parks Revenue	-4,742.17	-$4,800.00	-$4,700.00
1-72-00-860-00	Grants - Other Organizations			
		-4,742.17	-4,800.00	**-$4,700.00**
	TOTAL REVENUE	**-779,758.91**	**-671,524.59**	**-$667,263.59**
	EXPENSES			
	DISASTER SERVICES & EMERGENCY MEASURES			
2-24-00-215-00	Freight, Postage, Phone EOC Centre	10.17	$50.00	$50.00
2-24-00-510-00	General Office Supplies			
2-24-00-540-00	Disaster Services & Training	114.19		
		124.36	50.00	**$50.00**

Public Works
April 26, 2023

					Distribution Sheet
	SHOP				
2-31-00-110-00	Salaries	15,685.51	$5,855.20		$6,007.25
2-31-00-110-01	Salaries PW Administration Common Service	9,705.33	$10,275.20		$10,634.83
2-31-00-130-40	Employer Cost CPP & Benefits	11,155.41	$10,564.10		$11,211.31
2-31-00-130-41	Employer Cost Employment Insurance	4,268.02	$3,660.45		$3,817.46
2-31-00-130-43	Employer Cost LAPP	15,766.92	$22,764.56		$17,438.35
2-31-00-130-44	Employer Cost - AMSC	15,337.70	$14,505.00		$12,169.07
2-31-00-130-45	Workers Compensation Board	4,443.97	$3,555.01		$3,827.74
2-31-00-140-00	Course Fees				
2-31-00-190-00	**Safety Equipment and Clothing**	3,633.94	$4,772.00		**$5,147.00**
	Coveralls			$800.00	
	Gloves			$200.00	
	Safety Glasses			$50.00	
	Reflective Vests				
	Hearing protection			$625.00	
	Boots			$400.00	
	First aid kit shop			$30.00	
	CCD Health Systems Simply Safety Annual Fee			$497.00	
	Black Line G7C			$1,345.00	
	other			$1,200.00	
2-31-00-215-00	**Freight, Postage & Phone**	2,989.39	$3,091.00		**$3,151.00**
	Telephone			$1,575.00	
	On-Call Cell Phone			$710.00	
	Radio License			$106.00	
	Foreman /DEM Cell Phone			$710.00	
	FREIGHT			$50.00	
2-31-00-250-00	**Repairs and Maintenance**	9,506.00	1,850.00		**$2,500.00**
	Other Repairs			$1,000.00	
	Light fixture replacement x 4			$600.00	
	Fire Extinguisher Inspection			$900.00	
2-31-00-274-00	Insurance	1,946.82	1,946.82		$1,997.74
2-31-00-510-00	**General Supplies**	3,882.64	3,600.00		**$3,600.00**
	Coffee Supplies			$400.00	
	Cleaning Products			$300.00	
	Light Bulbs			$100.00	
	Office Supplies			$300.00	
	Acetylene & Oxygen			$150.00	
	Bolts & Hardware			$600.00	
	Welding Rods			$350.00	
	Paint			$300.00	
	General Supplies and replace shop sign			$1,100.00	
2-31-00-510-63	**Shop Tools**	2,761.40	700.00		**$1,000.00**
	Tools			$1,000.00	
	OTHER				
2-31-00-531-00	Gas and Oil	66.90	$150.00		$150.00
2-31-00-540-50	Campus Energy Power - Shop	2,168.41	$2,900.00		$2,500.00
2-31-00-540-51	Access Gas Natural Gas Shop	5,470.27	$5,700.00		$5,600.00
		108,788.63	95,889.34		**$90,751.74**
	ROADS, STREETS, WALKS, LIGHTING				
2-32-00-110-00	Salaries & Wages + STEP	72,643.30	$62,427.73		$63,554.95
2-32-00-110-64	Flusher Truck Man Hours	223.50	$644.80		$645.84
2-32-00-140-00	**Public Works Course Fees - Streets**	405.00	$4,400.00		**$3,000.00**
	Staff Class 3 training			$3,000.00	
2-32-00-111-11	STEP				

Public Works
April 26, 2023

2-32-00-211-00	Streets Travel & Subsistence	0.00	$600.00		$0.00
2-32-00-215-00	Freight, Postage, Phone	325.02	$200.00		$350.00
2-32-00-250-00	Road & Street Contract with Non-Govt	0.00			
2-32-00-270-00	Misc. General Services	0.00	$0.00		
2-32-00-274-00	Insurance	5,675.56	$5,675.60		$6,626.59
2-32-00-510-00	**General Goods & Services**	5,492.21	10,124.00		**$16,500.00**
	Street Signs and Posts, line paint			$3,000.00	
	Christmas decorations, repairs			$2,000.00	
	Salt for Streets Potash 710 per tonne (Tonnes)			$2,000.00	
	Crackfill product - 1 tote			$4,000.00	
	Oil and Glycol recycle			$0.00	
	Electrical connections for decorations			$5,000.00	
	FLAGS			$500.00	
2-32-00-520-00	Equipment, Machines, Parts & Supplies	89.45	$0.00		
2-32-00-520-41	Mobile 401 - IHC 4300 (ladder truck)	1,165.00	$1,000.00		$1,200.00
2-32-00-520-42	Mobile 402 2012 Ford Supercab 1/2 Ton	149.97	$500.00		$200.00
2-32-00-520-43	Mobile 403 - 2013 Ford 550 (New)	1,394.34	$500.00		$500.00
2-32-00-520-44	Mobile 404 - Sander	786.85	$150.00		$700.00
2-32-00-520-45	Mobile 405 - SWEEPER	566.67	$2,000.00		$600.00
2-32-00-520-46	Mobile 406 - JOHN DEERE TC44H WHEEL LOADER	2,208.26	$1,700.00		$2,000.00
2-32-00-520-47	Mobile 407 - GRADER J.D. 570 A	4,608.54	$2,000.00		$3,000.00
2-32-00-520-48	Mobile 408 - Kubota M60	203.77	$1,500.00		$800.00
2-32-00-520-49	Mobile 409 - Ford Sicklemower	77.25	$200.00		$100.00
2-32-00-520-50	Woods Airport Mower 15 Foot - disposed of		$0.00		
2-32-00-520-51	Lawn Mowers 510-12	1,535.98	$1,000.00		$1,000.00
2-32-00-520-52	Water Pumps 510-12	0.00	$50.00		$50.00
2-32-00-520-53	Whacker Packer	314.71	$0.00		$0.00
2-32-00-520-54	Chain Saw	783.87	$200.00		$200.00
2-32-00-520-55	Mobile 410 - Ford Tandem	7,949.37	$3,300.00		$4,000.00
2-32-00-520-56	Mobile 411 - Kubota B 7610 Tractor	3,571.92	$1,000.00		$1,000.00
2-32-00-520-57	Mobile 412 2018 Kubota ZD 1211 Mower	448.27	$1,000.00		$1,000.00
2-32-00-520-58	Mobile 413 Steamer	199.07	$500.00		$500.00
2-32-00-520-60	Mobile 415 - Generator	220.00	$150.00		$150.00
2-32-00-520-61	Mobile 416 - J.D. E12 FLEX WING		$250.00		$500.00
2-32-00-520-62	Mobile 417 - 2003 GMC 4 X 4	3,505.21	$2,000.00		$2,000.00
2-32-00-520-63	Mobile 419 - Husqvarna Mower	1,060.03	$200.00		$200.00
2-32-00-520-64	Mobile 420 Flusher Truck - anticipated to be disposed.	1,051.95	$4,500.00		$0.00
2-32-00-520-65	Mobile 421 Baldor Generator	324.15	$400.00		$400.00
2-32-00-520-66	Mobile 426 Bobcat A770	174.74	$2,000.00		$1,000.00
2-32-00-521-41	Fuel - Mobile 401	1,011.45	$700.00		$1,000.00
2-32-00-521-42	Fuel Mobile 402 2012 Ford Supercab 1/2 Ton	3,379.30	$2,500.00		$3,400.00
2-32-00-521-43	Fuel - Mobile 403 2013 Ford 550	3,250.77	$1,300.00		$3,200.00
2-32-00-521-45	Fuel - Mobile 405 Sweeper	1,821.46	$900.00		$2,000.00
2-32-00-521-46	Fuel - Mobile 406 & 409 was put here 146.50	6,452.99	$2,200.00		$5,000.00
2-32-00-521-47	Fuel - Mobile 407 Grader	6,880.24	$1,800.00		$6,000.00
2-32-00-521-48	Fuel - Mobile 408 Kubota	706.96	$750.00		$750.00
2-32-00-521-51	Fuel - Lawn Mowers	50.49	$200.00		$200.00
2-32-00-521-52	Fuel - Water Pumps	649.47	$50.00		$600.00
2-32-00-521-53	Fuel - Wacker Packer	0.00	$20.00		$20.00
2-32-00-521-54	Fuel - Chain Saw	0.00	$50.00		$50.00
2-32-00-521-55	Fuel - Mobile 410 Ford Tandem	2,994.71	$2,700.00		$3,300.00
2-32-00-521-56	Fuel - Mobile 411 Kubota B 7610 Tractor	770.40	$600.00		$900.00
2-32-00-521-57	Fuel - Mobile 412 2018 Kubota ZD1211 Mower	843.89	$1,000.00		$1,000.00
2-32-00-521-58	Fuel - Mobile 413 Steamer	956.82	$1,000.00		$500.00
2-32-00-521-61	Fuel - Mobile 415 Generator	0.00	$700.00		$700.00
2-32-00-521-62	Fuel - Mobile 417 2003 GMC 4 x 4	6,302.17	$4,000.00		$6,400.00
2-32-00-521-63	Fuel - Mobile 419 Husqvarna Mower	164.97	$200.00		$200.00
2-32-00-521-64	Fuel - Mobile 420 Flusher Truck	723.93	$600.00		$1,000.00
2-32-00-521-65	Fuel - Mobile 421 Baldor Generator	0.00	$700.00		$700.00
2-32-00-521-66	Fuel - Mobile 426 Bobcat A770	1,328.28	$2,000.00		$2,000.00
2-32-00-530-00	**Construction, Maint. Supplies & Repairs**	8,059.17	**$8,500.00**		**$13,500.00**
	Pot hole spray patching			$3,500.00	
	Pot hole Patching Material Large areas			$10,000.00	
	Other			$0.00	
2-32-00-532-00	**Grounds Materials/Trees**	2,847.92	$2,800.00		**$3,300.00**
	Contracted tree trimming			$2,500.00	
	Chemical for weeds			$800.00	
	Other				

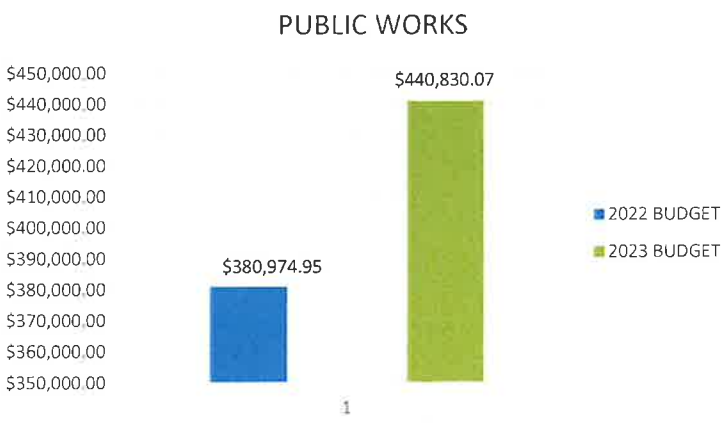
2-32-00-535-00	Sidewalk replacement	7,050.00	$2,000.00		$10,000.00
2-32-00-539-00	Dust Control	5,290.00	$4,200.00		$5,400.00
2-32-00-540-50	Campus Energy Power	61,960.85	$54,000.00		$63,000.00
2-32-00-610-02	Sand Screening	89.51			$200.00
		240,739.71	205,642.13		**$246,097.37**
	AIRPORT				
2-33-00-250-00	Airport Repairs & Maintenance	0.00	$200.00		200.00
2-33-00-274-00	Insurance	3,029.15	$3,029.15		2,871.80
2-33-00-520-00	Parts & Supplies	1,798.44	$2,300.00		1,800.00
2-33-00-540-50	Campus Energy Power	674.75	$1,010.00		1,200.00
		5,502.34	6,539.15		**6,071.80**
	STORM SEWERS & DRAINAGE				
2-37-00-250-00	Storm Sewer - Repairs & Maintenance	1,001.50	$1,000.00		1,200.00
		1,001.50	1,000.00		**1,200.00**
	WATER SUPPLY & DISTRIBUTION SYSTEM				
2-41-00-110-00	Salaries & Wages	50,721.80	$47,737.06		$48,565.09
2-41-00-140-00	**Public Works Course Fees - Water**	172.50	$925.00		**$1,510.00**
	Banff Seminar/			$300.00	
	Entry Level Training - Patrick			$460.00	
	Level 1 Certification Preparation			$550.00	
	Recertification (online fee for operators)			$200.00	
2-41-00-211-00	Travel and Subsistence	1,315.60	$1,300.00		$2,000.00
2-41-00-215-00	Freight, Postage, Phone	2,204.94	$2,500.00		$2,300.00
2-41-00-225-00	**Memberships Relating to Water**	90.48	$90.00		**$110.00**
	2 AWWOA Membership (Patrick and Peter)			$110.00	
2-41-00-250-00	**Repairs & Maintenance - Treatment & Distribution**	92,761.64	$34,105.00		**$32,672.00**
	Curb stop Repairs			$1,500.00	
	Water Main Repairs/WTP SD/Monitor Upgrade.			$12,000.00	
	THM's Tests (4 samples)			$300.00	
	Distribution Water Test (1 test) lead (new Regulation 2020)			$1,300.00	
	Hydrant Repair parts			$1,000.00	
	Instrument Calibration CL 17 602.80 x 2 Pocket 160. 2100Q 270.			$1,300.00	
	Asphalt - patching water breaks			$8,000.00	
	Nordic Maint Contract WTP(M/U air unit, exhaust, heater)			$2,472.00	
	Generator, Pump Servicing (Sterling) Maint.contr.			$4,800.00	
2-41-00-274-00	Insurance	10,254.47	$10,300.00		$10,504.36
2-41-00-350-00	Purchased Bulk Water for Resale	295,199.01	$336,622.00		$334,900.00
2-41-00-510-00	**General Goods & Supplies**	13,277.37	$10,950.00		**$10,620.00**
	Curb Box Replacement Parts			$850.00	
	Water meters			$3,000.00	
	Neptune 360 software fee.			$3,720.00	
	Clamps And Couplings			$2,000.00	
	Analyzer Supplies			$900.00	
	HQ2100 Calibration Kit			$150.00	
2-41-00-531-00	**Chemicals & Salts Etc.**	0.00	0.00		**$0.00**
	Chlorine				
	Clear Tech ClearHib 5 Corrosion Inhibitor				
	Testing strips/ Chlorine				
	Analyzer Supplies				
	Other				
2-41-00-540-50	Campus Energy Power	12,240.21	$12,300.00		$12,500.00
2-41-00-540-51	Access Gas Natural Gas	7,552.30	$7,200.00		$7,800.00
2-41-00-762-00	Contributed to Capital Functions		$0.00		
2-41-00-990-00	Adjustments				
2-41-00-831-00	Debenture Interest Payments				
		485,790.32	464,029.06		**$463,481.45**
	SANITARY SEWAGE SERVICE & TREATMENT				
2-42-00-110-00	Salary & Wages	11,308.59	$28,107.73		$28,855.15

Public Works
April 26, 2023

2-42-00-140-00	**Public Works Course Fees - Sewer**	172.50	$682.50		**$500.00**
	Banff AWWOA Seminar			$200.00	
	Level 1 Training staff Patrick			$300.00	
2-42-00-211-00	Travel and Subsistence	500.52	$750.00		$1,200.00
2-42-00-215-00	Freight, Postage, Telephone	1,265.33	$1,300.00		$1,300.00
2-42-00-225-00	**Memberships Relating to Sewer**	90.47	$90.00		**$110.00**
	AWWOA/Patrick			$55.00	
	AWWOA/Peter			$55.00	
2-42-00-239-00	Septic Station Repairs & Maintenance	1,109.56	$1,500.00		$1,500.00
2-42-00-239-02	Septic Station Supplies	0	$200.00		$200.00
2-42-00-250-00	**Repair & Maintenance**	68,751.65	17,480.50		**$18,300.00**
	Fire Extinguisher Inspection			$100.00	
	Gas Detection meter testing and repair			$1,000.00	
	Lagoon Discharge Water testing			$300.00	
	2023.Grinder Rebuild Lift #2.F280222 (Sterling)			$0.00	
	Lift Station Grinder From 2019 - replace reserve			$5,000.00	
	Generator, Pump Servicing (Sterling)			$5,000.00	
	Zoeller Pump rebuild 040622A (Lagoon)			$3,100.00	
	Lift 2 Pump drain installation; 020822Q1			$3,800.00	
2-42-00-274-00	Insurance	4,093.94	4,094.00		$4,093.94
2-42-00-510-00	**General Goods and Supplies**	2,136.68	3,150.00		**$11,850.00**
	Digestco 310.10/pail			$2,650.00	
	Sewer pipe and parts			$500.00	
	Lagoon Annual Maintence treatment and sludge survey			$8,700.00	
2-42-00-540-50	Campus Energy Power	11,406.85	$12,200.00		$12,400.00
2-42-00-540-51	Access Gas Natural Gas	2,608.23	$2,600.00		$2,800.00
2-42-00-990-00	Adjustments				
		103,444.32	72,154.73		**$83,109.09**
	GARBAGE COLLECTION & DISPOSAL				
2-43-00-110-00	Salaries and Wages	5,527.39	$3,369.60		$3,454.88
2-43-00-230-00	Garbage Contract	64,166.01	$62,300.00		$65,000.00
2-43-00-230-01	Not Used				
2-43-00-250-01	Waste Management Authority-Tipping Fees	4,165.04	$4,000.00		$4,200.00
2-43-00-525-00	Landfill Monitoring	989.68	$650.00		$1,000.00
2-43-00-990-00	Adjustments				
		74,848.12	70,319.60		**$73,654.88**
	RECYCLING				
2-44-00-274-00	Recycling Trailer Insurance	5.79	$5.79		$6.50
2-44-00-290-00	Toxic Roundup	0.00			$7,100.00
2-44-00-510-00	General Goods and Supplies - Recycling	0			
2-44-00-520-59	Recycling Trailer Repairs #414	0			$0.00
		5.79	$5.79		**$7,106.50**
	PARKS				
2-72-00-110-00	Salaries & Wages - Parks	37,290.98	$34,663.20		$35,964.66
2-72-00-111-11	Salaries & Wages - Parks S.T.E.P.	0.00	$9,600.00		$9,600.00
2-72-00-250-00	Parks Repairs & Maintenance	8,018.12	$5,300.00		$7,500.00
2-72-00-274-00	Insurance	609.92	$609.92		$622.14
2-72-00-510-00	General Goods & Supplies	6,845.69	$7,400.00		$8,750.00
	Restroom Supplies			$1,350.00	
	Paint			$550.00	

Public Works
April 26, 2023

	Cleaning products			$600.00	
	Garbage bags			$150.00	
	trees			$300.00	
				$0.00	
	Plants			$800.00	
	Main Street Flowers for baskets			$4,000.00	
	Mulch/Dirt			$500.00	
	Gopher Control			$500.00	
2-72-00-540-50	Campus Energy Power - Heritage Park	932.13	$1,300.00		$1,300.00
2-72-00-770-00	Grants to Organizations - Beautification Committee	9,631.48	$18,000.00		$18,000.00
		63,328.32	76,873.12		**$81,736.80**
	COMMUNITY CENTRE				
2-74-00-110-00	Community Centre - Wages	1,408.44	$1,903.20		$1,959.05
2-74-00-215-00	Community Centre-Static IP	966.00	$924.00		$1,000.00
2-74-00-215-01	Community Centre - Xplornet	1,433.54	$1,232.28		$1,500.00
2-74-00-250-00	Community Centre - Repairs & Maintenance	25,335.47	$18,786.64		**$12,943.00**
	NORDIC Maintenance Agreement			$9,443.00	
	Furnace Cleaning, or other requirements			$3,500.00	
2-74-00-230-00	Community Centre - Special Services; fire inspection	0.00			
2-74-00-274-00	Community Centre - Insurance	6,985.60	$6,985.60		$7,207.98
2-74-00-510-01	Community Centre - Supplies	24.20	$200.00		$100.00
2-74-00-540-50	Campus Energy Power Community Hall Town Share	8,570.24	$8,100.00		$8,500.00
2-74-00-540-51	Cultural Natural Gas Comm Hall Town Share	4,928.02	$6,200.00		$6,000.00
2-74-01-540-50	Campus Energy Power - Community Centre 1/2 Share	517.69			
2-74-01-540-51	Cultural Natural Gas Community Centre 1/2 Share	-477.92			
2-74-01-770-00	Library Contribution	15,664.90	$15,664.90		$15,624.00
		65,356.18	59,996.62		**$54,834.03**
	TOTAL PUBLIC WORKS EXPENSES	**1,148,929.59**	**1,052,499.54**		**$1,108,093.66**
	TOTAL REVENUE		-$671,524.59		-$667,263.59
	TOTAL EXPENSES		$1,052,499.54		$1,108,093.66
	NET		$380,974.95		$440,830.07
				DIFF	15.71%



Recreation
April 26, 2023
Town of Bashaw

ACCOUNT	DESCRIPTION	LAST YR ACTUAL 2022	2022 BUDGET		2023 BUDGET *enter revenue as negative*
	REVENUES				
	RECREATION FACILITIES & PROGRAMS				
1-71-00-410-12	Ball Diamond Revenue	-1,271.43	-$1,000.00		-$1,270.00
1-71-00-410-20	Skate Sharpening Revenue	-285.60	-$300.00		-$300.00
1-71-00-410-21	Ice Revenue - Minor Hockey	-41,507.11	-$31,500.00		-$41,510.00
1-71-00-410-22	Ice Revenue - Figure Skating	-7,285.71	-$7,300.00		-$7,300.00
1-71-00-410-23	Ice Revenue - Senior Hockey	-2,933.31	-$2,000.00		-$3,000.00
1-71-00-410-24	Ice Revenue - Private Rentals	-192.86	-$300.00		-$200.00
1-71-00-410-25	Ice Revenue - Other	-300.00	$0.00		-$100.00
1-71-00-410-27	Ice Revenue - Fun Hockey	-2,271.43	-$2,000.00		-$2,300.00
1-71-01-410-21	Minor Hockey - Visitors	-714.28	-$400.00		-$700.00
1-71-01-410-23	Senior Hockey - Visitors	0.00	-$100.00		$0.00
1-71-00-560-01	Building Space Rent	-19.05	$0.00		$0.00
1-71-00-590-20	Other Revenues	-3,261.90	$0.00		-$3,000.00
1-71-00-850-00	Conditional Grants from Other Local Gov	-30,000.00	-$31,800.00		-$33,000.00
1-71-00-770-00	Contributions - Local Boards & Agencies				
1-71-00-840-00	Provincial Conditional Grant	-40,839.00			
	TOTAL RECREATION	-130,881.68	-76,700.00		**-$92,680.00**
	EXPENSES				
	RECREATION FACILITIES & PROGRAMS				
2-71-00-110-00	Administration Salaries & Wages	19,494.11	$19,825.26		$17,873.86
2-71-00-110-20	Salaries & Wages	52,395.61	$59,675.20		$61,873.14
2-71-00-130-00	Employee Benefits & EI CPP Expense	3,832.59	$12,673.77		$13,579.10
2-71-00-140-00	**Recreation Training**	0.00	$990.00		**$1,000.00**
	Arena Operator Level 1 - 2 Staff			$1,000.00	
2-71-00-151-00	Fees & Benefits	0.00			
2-71-00-211-00	Travel & Subsistence	155.66	$1,000.00		$1,000.00
2-71-00-215-20	Freight, Postage & Telephone - Arena	2,179.76	$1,600.00		$2,200.00
2-71-00-220-00	Advertising	314.40			$300.00
2-71-00-225-00	Membership Fee				$210.00
2-71-00-770-00	Grants to Organizations				
2-71-00-250-12	Ball Diamond & Raquet Sports Rep & Ma	746.66	$3,000.00		$3,000.00
2-71-00-250-20	Repairs & Maintenance - Arena	75,708.30	**$38,569.00**		**$40,676.00**
	Furnace Replacement			$6,900.00	
	Nordic Maintenance Contract			$25,776.00	
	Ice plant repairs - ongoing			$8,000.00	
	Boards around ice surface			$0.00	
	Curling Club - Large Overhead door			$0.00	
	Curling Club - Back Shed; roof, siding			$0.00	
2-71-00-274-20	Insurance	14,045.61	$14,045.61		$14,443.60
2-71-00-510-12	Ball & Raquet Sports Supplies	400.00	$2,000.00		$1,000.00
2-71-00-510-20	Supplies - Arena	11,670.33	$8,000.00		$12,000.00
2-71-00-540-50	Campus Energy Power	29,121.14	$33,000.00		$30,000.00
2-71-00-540-51	Recreational Natural Gas	16,479.45	$11,000.00		$17,000.00
2-71-00-230-20	Recreation - Special Services; fire inspection	531.00			$550.00
	TOTAL EXPENSES	227,074.62	**205,378.84**		**$216,705.70**

Recreation
April 26, 2023

TOTAL REVENUE	-76,700.00		-$92,680.00
TOTAL EXPENSES	205,378.84		$216,705.70
NET	128,678.84		$124,025.70
		DIFF	-3.62%

March 25, 2023

Bashaw Town Office
5011 52 Ave.,
Bashaw, AB
T0B0H0

Dear Honourable Mayor and Honourable Council Members,

As you may have heard, the Bashaw and District Chamber of Commerce partnered with Parkland Community Futures, is hosting Lemonade Day in Bashaw.

We are excited to be able to bring this opportunity to the youth in Bashaw and have high hopes that it will be prosperous and fun for all involved.

I have attached a letter from Community Futures detailing what they are willing to fund. The Chamber will provide the prize money and the funds for the prize ribbons.

What we would need from the municipality is the mentioned:

- A space for the training: Work with Community Futures East Parkland to plan and facilitate Lemmy U Training (typically a 2-hour training with kids and parents)
- Work with the municipality to have the Mayor declare June 17 as Lemonade Day through an official proclamation.
- One or two council members to help with judging/photographing lemonade stands on the day of.

Thank you for your consideration towards this fun day. If you have any questions please feel free to contact myself or Kate Gislason.

Kind regards,

Stacey Trombley
Chamber President

CAO

From: Kate Gislason <kgislason@albertacf.com>
Sent: February 28, 2023 2:23 PM
To: Bashaw & District Chamber of Commerce
Subject: Lemonade Days
Attachments: Community Futures Guide to the Lemonade Day Program.pdf; LD 2023 Parent Info Sheet with town list.pdf

Hey Stacey,

Please find the attached documents with more information about Lemonade days. For this to be successful we would need the chamber and possibility the municipality to partner on the project in the following ways.

- Promote Lemonade Days to the community and Schools.
- Educate/promote local businesses about lemonade day and encourage them to give kids the real business experience by charging participants "rent" usually $1 or so.
- One or two volunteers to be available on June 17, 2023, to help with judging/ photographing lemonade stands.
- To source sponsorship for Prize Money -$300 and Prize Ribbons $30
- Work with Community Futures East Parkland to plan and facilitate Lemmy U Training (typically a 2-hour training with kids and parents)
- Work with the municipality to have the Mayor declare June 17 as Lemonade Day through an official proclamation.

Community Futures East Parkland will commit to covering the following costs.
Lemonade Day License Fee: =$1000
Lemonade Day admin fee: =$500
Book & Backpack Set = $5.00 each

Appx Costs provided by Amanda Robinson
Lemonade Day License Fee: =$1000
Lemonade Day admin fee: =$500
Book & Backpack Set = $5.00 each
Backpack Only= $3.00 each
Prize Ribbons = $10.00 each (awarded for best tasting, best stand, best entrepreneur in all towns hosting Lemmy U, you will need a set of 3 for every town you host Lemmy U in)
Lemonade Day Prizes= $100 per contest

If you have any questions, please do not hesitate to ask.

Thanks,

KATE GISLASON, ECONOMIC DEVELOPMENT OFFICER
COMMUNITY FUTURES EAST PARKLAND
PO Box 250 | Mirror, Alberta TOB 3C0 D 1 403 788 2215 | O 1 403 788 2212 |
kgislason@albertacf.com Growing communities one idea at a time
CLICK FOR UPCOMING EVENTS Find us on

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Lemonade Day!®

NORTHERN ALBERTA

lemonadeday.org/northern-alberta

Saturday
June 17, 2023

What is Lemonade Day?

Lemonade Day is a free, fun, experiential learning program that teaches youth, Kindergarten to high school, how to start, own and operate their own business – a lemonade stand.

Along the way, kids acquire skills in goal-setting, problem solving, and gain self-esteem critical for future success, all while having FUN!

When is it?

Lemonade Day for Northern Alberta is on
Saturday June 17, 2023

Who can participate?

Youth of all ages, from **Kindergarten through High School**, can register to participate in Lemonade Day.
Registration opens on March 1, 2023 and will close June 1, 2023.

Participating Lemonade Day Towns:

How to Register

To register your child for Lemonade Day Northern Alberta go to the website link below.

lemonadeday.org/northern-alberta

How does Lemonade Day work?

Once a child has registered for Lemonade Day, they will then pick a location to attend Lemonade University.

At University each child receives a backpack with an Entrepreneur Workbook where they learn the lessons of Lemonade Day. Our facilitator will guide them through the workbook where they will learn skills like creating budgets, setting profit-making goals, serving customers, repaying investors, and giving back to the community.

After attending Lemmy U kids are eligible to enter their area's "Best Tasting Lemonade Contest" if they choose.

Then on June 17, 2023 all participants will set up their Lemonade Stands in their towns and try their hand at running their own business. On that day they can also enter in their areas "Best Lemonade Stand Contest" as well as the "Best Entrepreneur Contest".

Kids who participate in Lemonade Day keep all the profit their stands make, but the program encourages them to save some, spend some and share some.

Once Lemonade Day is over kids can then enter their business results on the Lemonade day Northern Alberta website and they will be entered to WIN a New Bike.

RECEIVED
APR 13 2023

Town of Bashaw
5011 – 52 Avenue
Box 510
Bashaw, AB
T0B 0H0

cao@townofbashaw.com
admin@townofbashaw.com

Dear: Bashaw Town Council

We would like to request your approval to upgrade the dugouts located at Diamond 3 of the Bashaw Ball Diamonds. We have interest from Eagle Builders and the Gord Bamford Foundation to organize and carry out the construction. The funding for the dug outs will be potentially provided by the Gord Bamford Foundation and Eagle Builders. We don't have any specific info on the dimensions and materials as of yet however could figure all that out once approved. We are hoping to have a Junior team in place to play in the Junior league next season which would bring high end competitive baseball to the town of Bashaw. I would also ask that there would be consideration to move the outfield fence up as well, and we could organize a team of workers to execute this Job. Please let us know what is required as far as acquiring permits and other procedures in order to initiate this project.

Thank You,
Gord Bamford

RECEIVED
APR 17 2023

Bashaw Municipal Library

April 14, 2023

Dear Bashaw Town Council,

RE: Board Member Addition

Please consider adding Robert Dann as a new trustee to the Town of Bashaw Library Board, for his first three-year term.

Moved by_____to appoint Robert Dann to the Town of Bashaw Library Board effective April 26, 2023 until April 26, 2026 for his first three- year term.

Yours truly,

Cindy Hunter (Library Manager)