



**REGULAR MEETING OF COUNCIL
A G E N D A
Wednesday, April 16, 2025, 6:00 pm
Council Chamber & Zoom Access**

1. CALL TO ORDER
2. ADOPTION OF AGENDA
3. PUBLIC HEARINGS - none
4. DELEGATIONS
 - 4.1 2024 Financial Audit Presentation – Scott Arnaud – Gitzel & Company Chartered Professional Accountants
5. APPROVAL OF MINUTES
 - 5.1 Minutes of April 2, 2025, Regular Meeting of Council
6. CONSENT AGENDA
 - 6.1 March 31, 2025 – Town of Bashaw Monthly Statement
 - 6.2 Bashaw Golf & Country Club 2024 Financial Statements
7. NEW & UNFINISHED BUSINESS
 - 7.1 Town of Bashaw – 2024 Financial Statement Approval
 - 7.2 Direct Control Redesignation – Bylaw 833-2025 – Land Use Bylaw Amendment
 - 7.3 Appoint Returning Officer & Alternate Returning Officer
8. COMMITTEE REPORTS – action to be considered.
9. CORRESPONDENCE ITEMS – Action to be considered.
10. CLOSED MEETING OF COUNCIL
 - 10.1 Personnel – Communication – FOIP Section 24
 - 10.2 Legal – Mediation – FOIP Section 16
11. NOTICES OF MOTION
12. NEXT MEETING: Book additional Meeting – Budget 2025
Regular Meeting of Council – May 7 & 21, 2025
13. ADJOURNMENT



**REGULAR MEETING OF COUNCIL
MINUTES
April 2, 2025, 6:00 pm
Council Chambers & Zoom Access**

In Person: CAO Fuller (5:30pm), Councillor McIntosh (5:49pm), Mayor McDonald (5:40pm), Deputy Mayor Orom (5:58pm), Councillor Northey (5:52pm), Councillor Gust (5:49pm), Public Works Foreman Schmidt (5:44pm)

Council by Zoom: none

Absent with notice: Secretary Morrison

Recording Secretary: CAO Fuller

Public: none

Public Zoom: none

Press by zoom: Kevin Sabo (5:59pm)

1. CALL TO ORDER by Mayor McDonald (5:59pm)
2. ADOPTION OF AGENDA

Councillor McIntosh requested to change FOIP Section for closed session item 10.2. The agenda item was changed to FOIP Section 24.

MOVED by Councillor Northey to approve the amended April 2, 2025, Regular Meeting of Council agenda with the changed FOIP section on item 10.2.

MOTION #056-2025

CARRIED

3. PUBLIC HEARINGS -none
4. DELEGATIONS - none
5. APPROVAL OF MINUTES

5.1 Minutes of March 19, 2025, Regular Meeting of Council.

MOVED by Councillor Gust to approve minutes of the March 19, 2025, Regular Meeting of Council.

MOTION #057-2025

CARRIED

5.2 Public Hearing Minutes – Bylaw #830-2025 – Redistricting

MOVED by Councillor Deputy Mayor Orom to approve public hearing minutes of Land Use Bylaw Amendment – Bylaw 830 – 2025 Redistricting.

MOTION #058-2025

CARRIED

5.3 Public Hearing Minutes – Bylaw #832–2025 - Change District from Industrial to Highway Commercial

MOVED by Councillor Gust to approve public hearing minutes of Land Use Bylaw Amendment - Bylaw #832-2025 - Change District from Industrial to Highway Commercial

MOTION #059-2025

CARRIED

6. CONSENT AGENDA

6.1 Council Committee Report

6.2 CAO Report

6.3 Public Works Foreman Report

6.4 Alberta Municipal Affairs – Mediation & Cooperative Processes – Alberta Community Partnership Grant

6.5 Alberta Municipal Affairs – Education Property Tax update & brochure

6.6 Mirror Day Parade Invitation – May 17, 2025

6.7 Provincial Priorities Act & Municipal Section Update – upcoming submission requirements

6.8 Municipal Affairs Newsletter

6.9 Village of Clive – Parade Invitation – June 14, 2025

Councillor Orom requested to discuss CALA meeting attendance. Mayor McDonald added it to the agenda as Item 7.2 CALA Meeting.

7. NEW & UNFINISHED BUSINESS

7.1 Public Works Truck Purchase

MOVED by Councillor Gust to approve the purchase of two replacement trucks for \$54,000.00 from the Capital, roads, street and equipment reserve.

MOTION #060-2025

CARRIED

MOVED by Councillor Gust to direct administration to keep the Ford truck and place the funds from the sale of the GMC truck into the Capital, roads, street, and equipment fund.

MOTION #061-2025

CARRIED

7.2 CALA Meetings

May 2 and June 27 meetings will be a challenge for Deputy Mayor Orom to attend. Council will discuss it at the April 16th Regular Meeting of Council.

The question came up whether the representative needed to be a council member, or if it could be a volunteer selected from the community.

8. COMMITTEE REPORTS – none

9. CORRESPONDENCE ITEMS – none

MOVED by Deputy Mayor Orom to move into Closed Meeting of Council at 6:19 pm to discuss 10.1 Legal – Direct Control Proposal – FOIP Section 24 and 10.2 Personnel – Respect in the Workplace – FOIP Section 24.

MOTION #062-2025

CARRIED

Press, Kevin Sabo, left the meeting at 6:19pm.

10. CLOSED MEETING OF COUNCIL

10.1 Legal – Direct Control Proposal – FOIP Section 24

10.2 Personnel – Respect in the Workplace – FOIP Section 24

MOVED by Councillor Gust to come out of Closed meeting of council at 8:09 pm.

MOTION #063-2025

CARRIED

11. NOTICES OF MOTION - none

12. NEXT MEETING – Regular Meeting of Council – April 16, 2025, 6:00pm.

13. ADJOURNMENT – Councillor Gust adjourned the meeting at 8:12pm.

MAYOR, Robert McDonald

CHIEF ADMINISTRATIVE OFFICER, Theresa Fuller

**TOWN OF BASHAW
MONTHLY STATEMENT
March 31, 2025**

DESCRIPTION	GENERAL ACCOUNT	TERM DEPOSIT	TOTAL
BALANCE AT END OF PREV MONTH	\$ 881,165.13	\$ 599,949.94	\$ 1,481,115.07
RECEIPTS FOR THE MONTH	\$ 11,468.93		\$ 11,468.93
ALBERTA DIRECT DEPOSIT	\$ 58,080.96		\$ 58,080.96
VOID	\$ 140.32		\$ 140.32
CCUBC /ROYAL/ATB /DEBIT- PAYMENTS	\$ 98,683.04		\$ 98,683.04
SERVUS CREDIT UNION - INTEREST	\$ 2,381.88		\$ 2,381.88
TERM INTEREST #49	\$ 1,175.97		\$ 1,175.97
TERM INTEREST #51	\$ 429.10	\$ -	\$ 429.10
TERM DEPOSIT		\$ -	\$ -
TRANSFER FROM GENERAL TO TERM		\$ -	
TRANSFER FROM TERM TO GENERAL	\$ -		\$ -
SUB-TOTAL	\$ 1,053,525.33	\$ 599,949.94	\$ 1,653,475.27
DISBURSEMENTS FOR THE MONTH	\$ 337,335.40		\$ 337,335.40
TRANSFER TO/FROM TERM	\$ -	\$ -	\$ -
BANK ERROR INTEREST			\$ -
			\$ -
DEBIT MACHINE & TRANSACTIONS	\$ 40.43		\$ 40.43
BANK CONFIRMATION FEE	\$ -		
SCHOOL PAYMENT	\$ 56,213.97		
	\$ -		\$ -
TRANSFER TO RECREATION BRD	\$ -		
BALANCE AT END OF MONTH	\$ 659,935.53	\$ 599,949.94	\$ 1,259,885.47
BANK BALANCE AT MONTH END	\$ 789,605.13	\$ 599,949.94	\$ 1,389,555.07
OUTSTANDING DAILY DEPOSITS	\$ -		\$ -
OUTSTANDING ONLINE/INTERAC	\$ 5,534.05		\$ -
OUTSTANDING DIR DEPOSITS	\$ -		
SUB-TOTAL	\$ 795,139.18	\$ 599,949.94	\$ 1,395,089.12
LESS OUTSTANDING CHEQUES	\$ 135,203.65		\$ 135,203.65
OUTSTANDING AUTO WITHDRAWALS			\$ -
BANK ERROR			
	\$ -		
	\$ -		
			\$ -
BALANCE AT END OF MONTH	\$ 659,935.53	\$ 599,949.94	\$ 1,259,885.47

THIS STATEMENT SUBMITTED TO COUNCIL

April 16, 2025

MAYOR

TOWN MANAGER

System: 2025-04-03 2:06:44 PM
User Date: 2025-03-31

Town of Bashaw
RECONCILIATION POSTING JOURNAL
Bank Reconciliation

Page: 1
User ID: Finance

Audit Trail Code: CMADJ00000323
Chequebook ID: CREDIT UNION
Description: Credit Union General Account

Bank Statement Ending Balance: \$789,605.13
Bank Statement Ending Date: 2025-03-31
Cutoff Date: 2025-03-31

Statement Ending Balance	\$789,605.13
Outstanding Cheques (-)	\$135,203.65
Deposits in Transit (+)	\$5,534.05
Adjusted Bank Balance	<u>\$659,935.53</u>
Chequebook Balance as of Cutoff	\$659,935.53
Adjustments	\$0.00
Adjusted Book Balance	<u>\$659,935.53</u>
Difference	<u><u>\$0.00</u></u>

BASHAW GOLF & COUNTRY CLUB
Financial Statements
Year Ended October 31, 2024

BASHAW GOLF & COUNTRY CLUB
Index to Financial Statements
Year Ended October 31, 2024

	Page
INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT	1
FINANCIAL STATEMENTS	
Statement of Financial Position	2
Statement of Revenues and Expenditures	3
Statement of Changes in Net Assets	4
Statement of Cash Flows	5
Notes to Financial Statements	6 - 10
Kitchen Income Statement (<i>Schedule 1</i>)	11
Pro Shop Income Statement (<i>Schedule 2</i>)	12



**Rowland, Parker
& Associates LLP**

CHARTERED PROFESSIONAL
ACCOUNTANTS

P.O. Box 4008 Ponoka, Alberta T4J 1R5

INDEPENDENT PRACTITIONER'S REVIEW ENGAGEMENT REPORT

To the Members of Bashaw Golf & Country Club

We have reviewed the accompanying financial statements of Bashaw Golf & Country Club (the organization) that comprise the statement of financial position as at October 31, 2024, and the statements of revenues and expenditures, changes in net assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO), 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.

Practitioner's Responsibility

Our responsibility is to express a conclusion on the accompanying financial statements based on our review. We conducted our review in accordance with Canadian generally accepted standards for review engagements, which require us to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, we do not express an audit opinion on these financial statements.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the financial statements do not present fairly, in all material respects, the financial position of Bashaw Golf & Country Club as at October 31, 2024, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO).

Ponoka, Alberta
March 19, 2025

ROWLAND, PARKER & ASSOCIATES LLP
Chartered Professional Accountants

BASHAW GOLF & COUNTRY CLUB
Statement of Financial Position
October 31, 2024

	2024	2023
ASSETS		
CURRENT		
Cash (Note 4)	\$ 312,806	\$ 289,211
Term deposits	27,801	-
Accounts receivable	1,724	1,342
Inventory (Note 5)	21,022	18,798
Prepaid expenses	4,924	4,332
	368,277	313,683
CAPITAL ASSETS (Note 6)	608,605	612,720
LONG TERM INVESTMENTS	1,711	1,711
	\$ 978,593	\$ 928,114
 LIABILITIES AND NET ASSETS		
CURRENT		
Accounts payable	\$ 10,239	\$ 11,056
Goods and services tax payable	2,351	2,488
	12,590	13,544
DEFERRED REVENUE (Note 8)	30,890	3,243
DEFERRED CONTRIBUTIONS (Notes 3, 7)	135,738	144,102
	179,218	160,889
 NET ASSETS		
Unrestricted net assets	326,507	298,607
Invested in capital assets	472,868	468,618
	799,375	767,225
	\$ 978,593	\$ 928,114

BASHAW GOLF & COUNTRY CLUB
Statement of Revenues and Expenditures
Year Ended October 31, 2024

	2024	2023
REVENUES		
Campground fees <i>(Note 9)</i>	\$ 176,841	\$ 163,773
Kitchen and bar sales <i>(Schedule 1)</i>	121,571	125,826
Memberships	78,546	86,860
Green fees	64,299	61,108
Equipment rentals	37,276	38,775
Other income	25,599	18,512
Tournament fees	21,089	23,279
Trail fees	13,043	12,394
Amortization of deferred contributions <i>(Note 7)</i>	8,364	8,364
Pro shop sales <i>(Schedule 2)</i>	6,017	7,224
Fundraisers	2,260	4,070
	<u>554,905</u>	<u>550,185</u>
EXPENSES		
Salaries and wages	222,128	208,936
Kitchen and bar supplies <i>(Schedule 1)</i>	67,412	70,370
Utilities	32,767	32,733
Amortization	29,834	31,608
Equipment lease, maintenance and fuel	29,629	32,823
Course maintenance	26,166	21,939
Clubhouse maintenance	21,266	6,520
Property taxes	20,642	19,723
Employee benefits	18,625	17,534
Professional fees	10,781	8,627
Waste removal	8,955	9,522
Interest and bank charges	8,752	8,192
Insurance	5,681	4,965
Office	5,465	7,535
Telephone	3,802	3,510
Advertising and promotion	3,771	3,391
Campground maintenance	3,066	3,464
Fundraising	1,734	-
Business taxes, licenses and memberships	1,575	1,534
Pro shop retail purchases <i>(Schedule 2)</i>	1,554	2,834
Volunteer meals	712	-
	<u>524,317</u>	<u>495,760</u>
EXCESS OF REVENUES OVER EXPENSES FROM OPERATIONS	<u>30,588</u>	<u>54,425</u>
OTHER INCOME		
Casino revenue <i>(Note 8)</i>	1,562	5,448
Government assistance	-	10,458
	<u>1,562</u>	<u>15,906</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 32,150</u>	<u>\$ 70,331</u>

See notes to financial statements

BASHAW GOLF & COUNTRY CLUB
Statement of Changes in Net Assets
Year Ended October 31, 2024

	Unrestricted Net Assets	Invested in Capital Assets	2024	2023
NET ASSETS - BEGINNING OF YEAR				
As previously reported	\$ 267,118	\$ 500,107	\$ 767,225	\$ 696,894
Prior period adjustments <i>(Note 3)</i>	31,489	(31,489)	-	-
As restated	298,607	468,618	767,225	696,894
EXCESS OF REVENUES OVER EXPENSES	27,900	4,250	32,150	70,331
NET ASSETS - END OF YEAR	\$ 326,507	\$ 472,868	\$ 799,375	\$ 767,225

See notes to financial statements

BASHAW GOLF & COUNTRY CLUB
Statement of Cash Flows
Year Ended October 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Excess of revenues over expenses	\$ 32,150	\$ 70,331
Item not affecting cash:		
Amortization of capital assets	29,834	31,608
	<u>61,984</u>	<u>101,939</u>
Changes in non-cash working capital:		
Accounts receivable	(382)	2,236
Inventory	(2,224)	(3,381)
Accounts payable	(816)	(9,557)
Prepaid expenses	(592)	(236)
Goods and services tax payable	(137)	341
Deferred contributions	(8,364)	1,065
Deferred revenue	27,647	(2,908)
	<u>15,132</u>	<u>(12,440)</u>
Cash flow from operating activities	<u>77,116</u>	<u>89,499</u>
INVESTING ACTIVITY		
Purchase of capital assets	<u>(25,720)</u>	<u>(16,928)</u>
FINANCING ACTIVITY		
Repayment of long term debt	<u>-</u>	<u>(40,000)</u>
INCREASE IN CASH FLOW	51,396	32,571
Cash - beginning of year	<u>289,211</u>	<u>256,640</u>
CASH - END OF YEAR	\$ 340,607	\$ 289,211
CASH CONSISTS OF:		
Cash	\$ 312,806	\$ 289,211
Term deposits	27,801	-
	<u>\$ 340,607</u>	<u>\$ 289,211</u>

See notes to financial statements

BASHAW GOLF & COUNTRY CLUB

Notes to Financial Statements

Year Ended October 31, 2024

Bashaw Golf & Country Club operates golfing facilities which operates golfing facilities within the Town of Bashaw. The Club is incorporated under the Societies Act of Alberta and as a not-for-profit organization is exempt from income tax under the Income Tax Act.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of presentation

The financial statements were prepared in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

Financial instruments

The organization considers any contract creating a financial asset, liability or equity instrument as a financial instrument, except in certain limited circumstances. The organization accounts for the following as financial instruments:

- Cash
- Investments
- Receivables
- Payables and accruals

Initial Measurement

The organization initially measures its financial assets and financial liabilities obtained in arm's length transactions at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

Financial assets or liabilities obtained in related party transactions are measured in accordance with the accounting policy for related party transactions except for those transactions that are with a person or entity whose sole relationship with the organization is in the capacity of management or Board oversight in which case they are accounted for in accordance with financial instruments.

Financial assets and financial liabilities in related party transactions are initially measured at cost, with the exception of certain instruments which are initially measured at fair value. The organization does not have any financial assets or financial liabilities in related party transactions which are initially measured at fair value.

When the financial instrument has repayment terms, cost is determined using the undiscounted cash flows of the instrument (excluding interest and dividend payments) less any impairment losses previously recognized by the transferor. When the financial instrument does not have repayment terms, the cost of the instrument is initially measured at the exchange or carrying amount of the consideration transferred.

Gains or losses arising on initial measurement differences are generally recognized in net excess of revenues over expenses when the transaction is in the normal course of operations, and in net assets when the transaction is not in the normal course of operations, subject to certain exceptions.

Subsequent measurement

The organization subsequently measures its financial assets and financial liabilities at amortized cost. Financial assets and financial liabilities measured at amortized cost include cash, receivables, payables and accruals, and long-term debt.

Financial assets and financial liabilities recognized in related party transactions are subsequently measured based on how the organization initially measured the instrument. Financial instruments initially measured at cost are subsequently measured at cost, less any impairment for financial assets. Financial instruments initially measured at fair value, of which the organization has none, would be subsequently measured at amortized cost or fair value based on certain conditions.

(continues)

BASHAW GOLF & COUNTRY CLUB

Notes to Financial Statements

Year Ended October 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Derecognition

The organization removes financial liabilities, or a portion of, when the obligation is discharged, cancelled or expires.

Impairment

Financial assets measured at cost are tested for impairment when there are indicators of impairment. Previously recognized impairment losses are reversed to the extent of the improvement provided the asset is not carried at an amount, at the date of the reversal, greater than the amount that would have been the carrying amount had no impairment loss been recognized previously. The amounts of any write-downs or reversals are recognized in net excess of revenues over expenses.

Cash and cash equivalents

Cash and cash equivalents include cash in banks, cheque's issued in excess of bank balances, revolving lines of credit, and term deposits that are redeemable or if non-redeemable have maturities of less than ninety days from the balance sheet date.

Inventory

Inventory is valued at the lower of cost and net realizable value with the cost being determined on a first-in, first-out basis.

Capital assets

Capital assets are stated at cost or deemed cost less accumulated amortization and is amortized over its estimated useful life on a straight-line basis at the following rates:

Buildings	40 years
Campground power	40 years
Equipment	4.5 years
Water and sewer system	10 years
Landscaping	10 years
Computer software	4 years
Computer equipment	4 years

The organization regularly reviews its capital assets to eliminate obsolete items. Government grants are treated as a reduction of capital assets cost.

Capital assets acquired during the year but not placed into use are not amortized until they are placed into use.

Revenue recognition

Bashaw Golf & Country Club follows the deferral method of accounting for contributions.

Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable and are included into income each year on the same basis as the related assets are depreciated. Amounts that relate to operating expenditures of a future period are deferred until the related expenditures are incurred.

Membership revenues recognized as revenue in the golf season for which the fee was rendered.

Green fees and cart rentals are recognized when earned, the amount of revenue is estimatable and collection is reasonably assured.

Campground fee revenue recognized as revenue for the season for which the fee was rendered.

(continues)

BASHAW GOLF & COUNTRY CLUB

Notes to Financial Statements

Year Ended October 31, 2024

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Product, food and beverage sales are recognized at the time of the provision or the product.

Donated services

A substantial number of unpaid volunteers make significant contributions of their time in maintaining and operating the golf course. The value of this time is not reflected in the financial statements since the objective measurement or valuation is indeterminable.

Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Such estimates are periodically reviewed and any adjustments necessary are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

These estimates are reviewed periodically, and adjustments are made to net income as appropriate in the year they become known.

Items subject to significant management estimates include

- The allowance for doubtful accounts;
 - Amortization of capital assets;
 - The estimates useful lives of assets.
-

2. FINANCIAL INSTRUMENTS

The organization is exposed to various risks through its financial instruments and has a comprehensive risk management framework to monitor, evaluate and manage these risks. The following analysis provides information about the organization's risk exposure and concentration as of October 31, 2024.

(a) Credit risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The organization is exposed to credit risk from members. The organization has a significant number of members and customers which minimizes concentration of credit risk. Accounts are written off as they are deemed doubtful based upon factors surrounding the credit risk of specific accounts, historical trends and other information. There are also minimal customers that are extended credit, the majority of customers are not offered credit terms. There was no significant change in exposure from the prior year.

(b) 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 rate risk, interest rate risk and other price risk. The organization is mainly exposed to interest rate risk. There has been no significant change in exposure from the prior period.

Unless otherwise noted, it is management's opinion that the organization is not exposed to significant other price risks arising from these financial instruments.

BASHAW GOLF & COUNTRY CLUB
Notes to Financial Statements
Year Ended October 31, 2024

3. PRIOR PERIOD ADJUSTMENT

The prior period adjustment pertains to the correction of an error in prior year's financial statements that resulted in an understatement of unrestricted net assets of \$31,489 and an overstatement of invested in capital asset of the same. The error did not have any effect on prior year's operating surplus.

4. CASH AND CASH EQUIVALENTS

Included in cash of the organization are externally restricted funds in the amount of \$30,890 (2023 - \$703). The funds originated from the organization's gaming activities and use of the net gaming proceeds are restricted by the license agreements with Alberta Gaming, Liquor & Commission and are required to be segregated in a separate bank account.

5. INVENTORY

	2024	2023
<u>Inventory</u>		
Pro shop inventory	\$ 14,222	\$ 12,083
Food supplies	4,201	4,315
Fertilizer	2,600	2,400
	\$ 21,023	\$ 18,798

6. CAPITAL ASSETS

	Cost	Accumulated amortization	2024 Net book value	2023 Net book value
Land and fairways	\$ 84,566	\$ -	\$ 84,566	\$ 84,566
Greens	96,938	-	96,938	96,938
Campground	13,092	-	13,092	13,092
Buildings	435,956	210,251	225,705	210,884
Campground power	261,640	91,836	169,804	176,345
Equipment	617,741	605,319	12,422	22,485
Water and sewer system	153,953	150,787	3,166	4,814
Landscaping	20,814	17,902	2,912	2,912
Computer software	12,356	12,356	-	-
Computer equipment	3,438	3,438	-	684
	\$ 1,700,494	\$ 1,091,889	\$ 608,605	\$ 612,720

BASHAW GOLF & COUNTRY CLUB
Notes to Financial Statements
Year Ended October 31, 2024

7. DEFERRED CONTRIBUTIONS

The changes in the deferred contributions balance for the period are as follows:

	Balance Beginning of Year	Add Contributions	Less Recognized as Revenue	Balance End of Year
Clubhouse renovations	\$ 99,714	\$ -	\$ 4,533	\$ 95,181
2015 power upgrades	21,257	-	686	20,571
Campground power 1999	15,157	-	1,010	14,147
ICFEP grant	7,333	-	2,095	5,238
Campground power 2000	640	-	40	600
	<u>\$ 144,101</u>	<u>\$ -</u>	<u>\$ 8,364</u>	<u>\$ 135,737</u>

Deferred contributions related to capital assets represent restricted contributions from the Government of Alberta for the purchase and installation of an irrigation system, course beautification and installation of power on the campground and from individuals for the development of power on the campground, the construction of the new Clubhouse and upgrading buildings and facility services.

8. DEFERRED REVENUE

	Balance Beginning of Year	Add Deferred Revenue	Less Recognized as Revenue	Balance End of Year
Gaming funds	\$ 703	\$ 31,749	\$ 1,562	\$ 30,890
Prepaid seasonal campground	1,690	-	1,690	-
Prepaid memberships	850	-	850	-
	<u>\$ 3,243</u>	<u>\$ 31,749</u>	<u>\$ 4,102</u>	<u>\$ 30,890</u>

Prepaid revenue recognized relates to a prepayment by customers for services that have yet to be delivered, and is recognized as earned revenue as the service is delivered to the customer.

The gaming funds originated from the organization's casino and golf tournament activities and usage of the funds are restricted by the licence agreements with the Alberta Gaming, Liquor & Cannabis Commission.

9. CAMPGROUND FEES

	<u>2024</u>	<u>2023</u>
Annual	\$ 160,736	\$ 147,890
Daily	16,105	15,883
	<u>\$ 176,841</u>	<u>\$ 163,773</u>

BASHAW GOLF & COUNTRY CLUB
Kitchen Income Statement
Year Ended October 31, 2024

(Schedule 1)

	2024	2023
REVENUE		
Kitchen and bar sales	\$ 121,571	\$ 125,826
COST OF SALES		
Kitchen and bar supplies	<u>67,412</u>	<u>70,370</u>
GROSS PROFIT (45%; 2023 - 44%)	54,159	55,456
EXPENSES		
Wages, salaries and benefits	<u>41,536</u>	<u>39,485</u>
INCOME FROM OPERATIONS	<u>\$ 12,623</u>	<u>\$ 15,971</u>

BASHAW GOLF & COUNTRY CLUB
Pro Shop Income Statement
Year Ended October 31, 2024

(Schedule 2)

	2024	2023
REVENUE		
Pro shop sales	\$ 6,017	\$ 7,224
COST OF SALES		
Pro shop retail purchases	<u>1,554</u>	<u>2,834</u>
GROSS PROFIT (74%; 2023 - 61%)	<u>\$ 4,463</u>	<u>\$ 4,390</u>

See notes to financial statements

TOWN OF BASHAW
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

TOWN OF BASHAW
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Page
Managements' Responsibility for Financial Reporting	1
Independent Auditors' Report	2 - 3
Statement of Financial Position	4
Statement of Operations	5
Statement of Changes in Net Financial Assets (Debt)	6
Statement of Cash Flows	7
Schedule 1 – Changes in Accumulated Surplus	8
Schedule 2 – Schedule of Tangible Capital Assets	9
Schedule 3 – Property and Other Taxes	10
Schedule 4 – Government Transfers	11
Schedule 5 – Expenses by Object	11
Schedule 6 – Segmented Disclosure	12
Notes to the Financial Statements	13 - 27

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, 2024 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

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, 2024 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, 2024, 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 16, 2025

CHARTERED PROFESSIONAL ACCOUNTANTS

TOWN OF BASHAW
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2024

	2024	2023
FINANCIAL ASSETS		
Cash and short term investments (Note 3)	\$ 1,610,336	\$ 1,678,030
Taxes and grants in place of taxes receivables (Note 4)	180,504	175,257
Trade and other receivables (Note 5)	582,280	204,966
Long-term investments (Note 6)	<u>373,995</u>	<u>373,995</u>
	<u>2,747,115</u>	<u>2,432,248</u>
 LIABILITIES		
Accounts payable and accrued liabilities	211,644	176,967
Tax sale surplus (Note 7)	33,226	20,915
Deposit liabilities	1,625	1,997
Deferred revenue (Note 8)	415,102	67,555
Due to Highway 12/21 Regional Water Services Commission (Note 9)	230,354	245,085
Reclamation liability (Note 10)	12,800	12,800
Asset retirement obligation (Note 11)	<u>413,493</u>	<u>387,254</u>
	<u>1,318,244</u>	<u>912,573</u>
 NET FINANCIAL ASSETS (DEBT)	 <u>1,428,871</u>	 <u>1,519,675</u>
 NON-FINANCIAL ASSETS		
Land held for resale	244,516	250,062
Prepaid expenses	25,367	17,500
Inventory for consumption	4,378	4,378
Tangible capital assets (Schedule 2)	<u>10,549,624</u>	<u>10,946,084</u>
	<u>10,823,885</u>	<u>11,218,024</u>
 ACCUMULATED SURPLUS (Schedule 1, Note 12)	 \$ <u>12,252,756</u>	 \$ <u>12,737,699</u>
Commitments (Note 19)		
Contingencies (Note 20)		

APPROVED ON BEHALF OF THE TOWN COUNCIL:

_____ Mayor

TOWN OF BASHAW
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget (Unaudited)	2024	2023
REVENUES			
Net municipal property taxes (Schedule 3)	\$ 869,893	\$ 867,227	\$ 839,887
Government transfers for operating (Schedule 4)	365,906	346,525	230,079
Sales of goods and user fees	773,025	861,022	805,050
Investment income	51,000	81,038	86,944
Rentals	28,520	30,409	29,303
Franchise and concession contracts	63,636	64,544	61,160
Penalties and costs of taxes	34,000	38,320	34,154
Other	26,255	27,336	36,647
Gain on disposal of tangible capital assets	-	-	4,973
Total Revenue	<u>2,212,235</u>	<u>2,316,421</u>	<u>2,128,197</u>
EXPENSES (Schedule 5)			
Legislative	32,945	30,817	31,604
Administration	422,175	405,750	390,335
Fire, ambulance and bylaws enforcement	187,664	192,278	250,560
Roads, streets, walk, lighting	385,597	415,407	451,831
Water and wastewater	589,948	702,596	617,921
Waste management	85,034	76,133	76,398
Family and community support	63,700	63,700	59,873
Subdivision land and development	103,816	67,078	24,426
Public health and welfare	18,879	12,427	18,167
Recreation and parks	320,492	321,147	322,027
Culture	60,984	77,814	54,677
Amortization (Note 21)	-	454,067	455,344
Accretion (Note 11)	-	19,746	18,879
Loss on disposal of tangible capital assets	-	17,644	-
Total Expenses	<u>2,271,234</u>	<u>2,856,604</u>	<u>2,772,042</u>
EXCESS (SHORTFALL) OF REVENUE			
OVER EXPENSES – BEFORE CAPITAL REVENUE	(58,999)	(540,183)	(643,845)
CAPITAL REVENUE			
Government transfers for capital (Schedule 4)	<u>78,443</u>	<u>55,240</u>	<u>249,238</u>
EXCESS (SHORTFALL) OF REVENUE			
OVER EXPENSES	\$ <u>19,444</u>	<u>(484,943)</u>	<u>(394,607)</u>
ACCUMULATED SURPLUS – BEGINNING OF YEAR		<u>12,737,699</u>	<u>13,132,306</u>
ACCUMULATED SURPLUS – END OF YEAR		\$ <u>12,252,756</u>	\$ <u>12,737,699</u>

TOWN OF BASHAW

STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT)

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget (Unaudited)	2024	2023
EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES	\$ <u>19,444</u>	\$ <u>(484,943)</u>	\$ <u>(394,607)</u>
Acquisition of tangible capital assets	(108,000)	(94,099)	(15,695)
Change in discount rate for asset retirement obligation	-	(6,493)	7,531
Proceeds on disposal of tangible capital assets	-	25,341	4,973
Amortization of tangible capital assets	-	454,067	455,344
(Gain) loss on disposal of tangible capital assets	-	17,644	(4,973)
	<u>(108,000)</u>	<u>396,460</u>	<u>447,180</u>
Use of prepaid assets	-	17,500	13,993
Acquisition of prepaid assets	-	(25,367)	(17,500)
Cost of land held for resale (addition)	-	-	(6,956)
Cost of land held for resale sold	-	5,546	-
	<u>-</u>	<u>(2,321)</u>	<u>(10,463)</u>
INCREASE (DECREASE) IN NET FINANCIAL ASSETS (DEBT)	\$ <u>(88,556)</u>	(90,804)	42,110
NET FINANCIAL ASSETS (DEBT) - BEGINNING OF YEAR		<u>1,519,675</u>	<u>1,477,565</u>
NET FINANCIAL ASSETS (DEBT) - END OF YEAR		\$ <u>1,428,871</u>	\$ <u>1,519,675</u>

TOWN OF BASHAW
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2024

	2024	2023
OPERATING ACTIVITIES		
Excess (shortfall) of revenues over expenses	\$ (484,943)	\$ (394,607)
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization of tangible capital assets	454,067	455,344
Gain/Loss on disposal of tangible capital assets	17,644	(4,973)
Accretion	19,746	18,879
Non-cash changes to operations (net change):		
Taxes and grants in place of taxes receivables	(5,247)	(39,392)
Trade and other receivables	(377,314)	127,526
Prepaid expenses	(7,867)	(3,507)
Cost of land held for resale	5,546	(6,956)
Accounts payable and accrued liabilities	34,677	42,688
Tax sale surplus	12,311	13,988
Deposit liabilities	(372)	(796)
Deferred revenue	<u>347,547</u>	<u>(35,697)</u>
Net cash provided by (used in) operating activities	<u>15,795</u>	<u>172,497</u>
CAPITAL ACTIVITIES		
Acquisition of tangible capital assets	(94,099)	(15,695)
Proceeds on disposal of tangible capital assets	<u>25,341</u>	<u>4,973</u>
Net cash provided by (used in) capital activities	<u>(68,758)</u>	<u>(10,722)</u>
INVESTING ACTIVITIES		
Decrease (increase) in restricted cash and short-term investments	<u>37,316</u>	<u>(77,288)</u>
Net cash provided by (used in) investing activities	<u>37,316</u>	<u>(77,288)</u>
FINANCING ACTIVITIES		
Due to Highway 12/21 Regional Water Services		
Commission - Payments	<u>(14,731)</u>	<u>(14,088)</u>
Net cash provided by (used in) financing activities	<u>(14,731)</u>	<u>(14,088)</u>
CHANGE IN CASH AND EQUIVALENTS DURING THE YEAR	(30,378)	70,399
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	<u>1,589,560</u>	<u>1,519,161</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>1,559,182</u>	<u>1,589,560</u>
CASH AND CASH EQUIVALENTS IS MADE UP OF:		
Cash and short term investments (Note 3)	1,610,336	1,678,030
Less: Restricted portion of cash and short term investments (Note 3)	<u>(51,154)</u>	<u>(88,470)</u>
	<u>\$ 1,559,182</u>	<u>\$ 1,589,560</u>

TOWN OF BASHAW
SCHEDULE 1 - CHANGES IN ACCUMULATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2024	2023
BALANCE - BEGINNING OF YEAR	\$ <u>1,665,841</u>	\$ <u>513,028</u>	\$ <u>10,558,830</u>	\$ <u>12,737,699</u>	\$ <u>13,132,306</u>
Excess (deficiency) of revenues over expenses	(484,943)	-	-	(484,943)	(394,607)
Funds designated for future use	(91,522)	91,522	-	-	-
Current year funds used for tangible capital assets	(68,758)	-	68,758	-	-
Restricted funds used for tangible capital assets	-	(25,341)	25,341	-	-
Disposal of tangible capital assets	17,644	25,341	(42,985)	-	-
Annual accretion expense	19,746	-	(19,746)	-	-
Annual amortization expense	<u>454,067</u>	<u>-</u>	<u>(454,067)</u>	<u>-</u>	<u>-</u>
Change in accumulated surplus	<u>(153,766)</u>	<u>91,522</u>	<u>(422,699)</u>	<u>(484,943)</u>	<u>(394,607)</u>
BALANCE - END OF YEAR	\$ <u>1,512,075</u>	\$ <u>604,550</u>	\$ <u>10,136,131</u>	\$ <u>12,252,756</u>	\$ <u>12,737,699</u>

TOWN OF BASHAW
SCHEDULE 2 – SCHEDULE OF TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2024

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2024	2023
COST:								
BALANCE - BEGINNING OF YEAR	\$ 231,357	\$ 114,510	\$ 4,254,079	\$ 15,415,525	\$ 1,125,862	\$ 192,537	\$ 21,333,870	\$ 21,338,964
Acquisition of tangible capital assets	-	-	-	-	15,986	78,113	94,099	15,695
Change in discount rate for asset retirement obligation	-	-	6,493	-	-	-	6,493	-
Disposal of tangible capital assets	-	-	-	-	(65,900)	(63,900)	(129,800)	(20,789)
BALANCE - END OF YEAR	<u>231,357</u>	<u>114,510</u>	<u>4,260,572</u>	<u>15,415,525</u>	<u>1,075,948</u>	<u>206,750</u>	<u>21,304,662</u>	<u>21,333,870</u>
ACCUMULATED AMORTIZATION								
BALANCE - BEGINNING OF YEAR	-	58,378	1,533,815	7,889,871	791,622	114,100	10,387,786	9,945,700
Annual amortization	-	6,637	83,953	293,932	58,079	11,466	454,067	455,344
Accumulated amortization on disposals	-	-	-	-	(43,341)	(43,474)	(86,815)	(13,258)
BALANCE - END OF YEAR	<u>-</u>	<u>65,015</u>	<u>1,617,768</u>	<u>8,183,803</u>	<u>806,360</u>	<u>82,092</u>	<u>10,755,038</u>	<u>10,387,786</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 231,357</u>	<u>\$ 49,495</u>	<u>\$ 2,642,804</u>	<u>\$ 7,231,722</u>	<u>\$ 269,588</u>	<u>\$ 124,658</u>	<u>\$ 10,549,624</u>	<u>\$ 10,946,084</u>
2023 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>\$ 231,357</u>	<u>\$ 56,132</u>	<u>\$ 2,720,264</u>	<u>\$ 7,525,654</u>	<u>\$ 334,240</u>	<u>\$ 78,437</u>	<u>\$ 10,946,084</u>	

TOWN OF BASHAW

SCHEDULE 3 – PROPERTY AND OTHER TAXES

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget (Unaudited)	2024	2023
TAXATION			
Real property taxes	\$ 1,033,283	\$ 1,030,782	\$ 1,002,391
Linear property taxes	43,749	45,578	44,504
Government grants in lieu of property taxes	<u>20,412</u>	<u>18,418</u>	<u>20,618</u>
	<u>1,097,444</u>	<u>1,094,778</u>	<u>1,067,513</u>
REQUISITIONS			
Alberta School Foundation Fund	224,856	224,856	226,016
Camrose Seniors' Foundation	<u>2,695</u>	<u>2,695</u>	<u>1,610</u>
	<u>227,551</u>	<u>227,551</u>	<u>227,626</u>
NET MUNICIPAL TAXES	<u>\$ 869,893</u>	<u>\$ 867,227</u>	<u>\$ 839,887</u>

TOWN OF BASHAW

SCHEDULE 4 – GOVERNMENT TRANSFERS

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget (Unaudited)	2024	2023
TRANSFERS FOR OPERATING			
Provincial government	\$ 246,768	\$ 222,609	\$ 117,501
Local government	<u>119,138</u>	<u>123,916</u>	<u>112,578</u>
	<u>365,906</u>	<u>346,525</u>	<u>230,079</u>
TRANSFERS FOR CAPITAL			
Federal government	78,443	32,240	124,473
Provincial government	<u>-</u>	<u>23,000</u>	<u>124,765</u>
	<u>78,443</u>	<u>55,240</u>	<u>249,238</u>
TOTAL GOVERNMENT TRANSFERS	\$ <u>444,349</u>	\$ <u>401,765</u>	\$ <u>479,317</u>

SCHEDULE 5 – EXPENSES BY OBJECT

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budget (Unaudited)	2024	2023
EXPENSES BY OBJECT			
Salaries, wages and benefits	\$ 718,928	\$ 691,574	\$ 622,068
Contracted and general services	713,567	860,746	938,334
Materials, goods, supplies and utilities	736,701	703,131	630,501
Transfers to individuals, organizations and boards	91,337	89,699	86,466
Loss on disposal of tangible capital assets	-	17,644	-
Bank charges and interest	600	10,703	11,295
Amortization of tangible capital assets (Note 21)	-	454,067	455,344
Accretion expense	-	19,746	18,879
Other expenditures	<u>10,101</u>	<u>9,294</u>	<u>9,155</u>
	<u>\$ 2,271,234</u>	<u>\$ 2,856,604</u>	<u>\$ 2,772,042</u>

TOWN OF BASHAW

SCHEDULE 6 - SEGMENTED DISCLOSURE

FOR THE YEAR ENDED DECEMBER 31, 2024

	General Government	Protective Services	Transportation Services	Environmental use & Protection	Public Health & Welfare	Planning & Development	Recreation & Culture	Total
REVENUE								
Net municipal taxes	\$ 867,227	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 867,227
Government transfers	144,262	65,175	-	-	57,285	41,521	38,282	346,525
Sales of goods and user fees	3,017	40,487	-	711,671	4,660	29,053	72,134	861,022
Investment income	81,038	-	-	-	-	-	-	81,038
Penalties and costs on taxes	38,320	-	-	-	-	-	-	38,320
Franchise agreement	64,544	-	-	-	-	-	-	64,544
Rentals	20,845	-	2,280	-	-	7,284	-	30,409
Other revenues	4,789	9,199	398	8,760	-	1,480	2,710	27,336
	<u>1,224,042</u>	<u>114,861</u>	<u>2,678</u>	<u>720,431</u>	<u>61,945</u>	<u>79,338</u>	<u>113,126</u>	<u>2,316,421</u>
EXPENSES								
Contracted and general services	153,965	84,127	67,019	329,567	11,309	57,329	157,430	860,746
Salaries, wages and benefits	264,082	55,601	150,260	80,188	1,118	-	140,325	691,574
Materials, goods, supplies and utilities	8,229	52,550	198,129	354,457	-	4,203	85,563	703,131
Transfers - individuals, organizations, boards	5,968	-	-	4,389	63,700	-	15,642	89,699
Other expenditures	4,323	-	-	10,128	-	5,546	-	19,997
	<u>436,567</u>	<u>192,278</u>	<u>415,408</u>	<u>778,729</u>	<u>76,127</u>	<u>67,078</u>	<u>398,960</u>	<u>2,365,147</u>
NET REVENUE - BEFORE AMORTIZATION AND ACCRETION	787,475	(77,417)	(412,730)	(58,298)	(14,182)	12,260	(285,834)	(48,726)
Capital government transfers	-	-	-	32,240	-	-	23,000	55,240
Amortization of tangible capital assets	(14,485)	(4,017)	(198,359)	(137,457)	-	(935)	(98,814)	(454,067)
Gain (loss) on disposal of tangible capital assets	-	-	(17,644)	-	-	-	-	(17,644)
Accretion of asset retirement obligations	(4,861)	(803)	(501)	(952)	-	(671)	(11,958)	(19,746)
NET REVENUE	<u>768,129</u>	<u>(82,237)</u>	<u>(629,234)</u>	<u>(164,467)</u>	<u>(14,182)</u>	<u>10,654</u>	<u>(373,606)</u>	<u>\$ (484,943)</u>
2023 NET REVENUE	<u>\$ 707,701</u>	<u>\$ (98,865)</u>	<u>\$ (539,849)</u>	<u>\$ (135,714)</u>	<u>\$ (20,049)</u>	<u>\$ (17,579)</u>	<u>\$ (290,252)</u>	<u>\$ (394,607)</u>

TOWN OF BASHAW
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

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

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

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

TOWN OF BASHAW
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

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.

There is measurement uncertainty related to asset retirement obligations. Determining settlement amounts, discount rates and timing of settlement involves estimation. Changes to any of these estimates and assumptions may result in a change to the obligation.

(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.

TOWN OF BASHAW
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(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.

(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.

TOWN OF BASHAW
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(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.

(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) 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 initially measures its financial assets and financial liabilities at fair value, except for certain related party transactions that are measured at the carrying amount or exchange amount, as appropriate.

The town subsequently measures all of its financial assets and financial liabilities at cost or amortized cost, except for cash which is measured at fair value.

Amortized cost is the amount at which a financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortization of any difference between that initial amount and the maturity amount, and minus any reduction for impairment.

The town's financial instruments consist of cash and short term investments, receivables, long-term investments, accounts payable and accrued liabilities. It is management's opinion that the town is not exposed to significant interest or currency risks arising from these financial statements. Unless otherwise noted, the fair value of these financial instruments approximates their carrying values.

TOWN OF BASHAW
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(p) Asset retirement obligations

Asset retirement obligations are legal obligations associated with the retirement of a tangible capital asset. A liability for an asset retirement obligation is recognized as an estimate of the amount required to retire a tangible capital asset at the financial statement date when there is a legal obligation for the town to incur retirement costs, the past transaction or event giving rise to the liability has occurred, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount can be made.

The estimate of the liability includes all costs directly attributable to asset retirement activities, based on information available at year-end. These may include, but are not limited to, decommissioning or dismantling a tangible capital asset that was acquired, constructed or developed; remediation of contamination of a tangible capital asset created by its normal use; post-retirement activities such as monitoring; and constructing other tangible capital assets to perform post-retirement activities.

The estimate of an asset retirement obligation incorporates a present value technique, when the cash flows required to settle or otherwise extinguish an asset retirement obligation are expected to occur over extended future periods.

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

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

(q) 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.

TOWN OF BASHAW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES - Continued

(q) Non-Financial Assets - Continued

(i) Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development, improvement, betterment or retirement 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) The Conceptual Framework for Financial Reporting in the Public Sector

The Conceptual Framework is a coherent set of interrelated concepts underlying accounting and financial reporting standards, prescribes the nature, function and limits of financial accounting and reporting, and is the foundation on which standards are developed and professional judgement is applied. Effective for the fiscal years beginning on or after April 1, 2026.

(b) Section PS 1202 – Financial Statement Presentation

This section sets out general and specific requirements for the presentation of information in general purpose financial statements. This new standard will effectively replace PS 1201 – Financial Statement Presentation. Effective for the fiscal years beginning on or after April 1, 2026.

TOWN OF BASHAW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

3. CASH AND SHORT TERM INVESTMENTS

	2024	2023
Cash, interest at prime less 2.30%	\$ 1,063,775	\$ 1,170,002
Short term investments	<u>546,561</u>	<u>508,028</u>
	<u>\$ 1,610,336</u>	<u>\$ 1,678,030</u>

Short term investments are valued at cost and are deposits maturing January 2025. The interest rates are at 3.45%.

Council has designated funds of \$604,550 (2023 - \$513,028) included in the above amounts for restricted surplus.

Included in the above are the restricted amounts of \$51,154 (2023 - \$67,555) of deferred grant funding and \$33,226 (2023 - \$20,915) of tax recovery funds.

4. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE

	2024	2023
Current taxes and grants in place of taxes	\$ 129,991	\$ 123,122
Arrears taxes and grants in place of taxes	<u>50,513</u>	<u>52,135</u>
	<u>\$ 180,504</u>	<u>\$ 175,257</u>

An allowance for doubtful accounts in the amount of \$3,755 (2023 - \$11,801) has been recorded and offset against the current and arrears taxes receivable balances at December 31st.

5. TRADE AND OTHER RECEIVABLES

	2024	2023
Canada Community-Building fund	\$ 99,402	\$ -
GST	15,219	20,907
Local Government Fiscal Framework – capital	287,914	-
Other	40,441	33,866
Receivable from other government	58,070	58,288
Utilities	<u>81,234</u>	<u>91,905</u>
	<u>\$ 582,280</u>	<u>\$ 204,966</u>

6. LONG-TERM INVESTMENTS

	2024	2023
Highway 12/21 Regional Water Services Commission	\$ <u>373,995</u>	\$ <u>373,995</u>

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.

TOWN OF BASHAW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

7. TRUST FUNDS

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

	2024	2023
Tax sale surplus		
Balance – beginning of year	\$ 20,915	\$ 6,927
Tax recovery sale – net	<u>12,311</u>	<u>13,988</u>
Balance – end of year	<u>\$ 33,226</u>	<u>\$ 20,915</u>

8. DEFERRED REVENUE

	2024	2023
FCC AgriSpirit grant	\$ 963	\$ 15,000
Canada Community - Building Fund	93,645	26,483
Local Government Fiscal Framework – capital	264,914	-
Municipal Sustainability Initiative – operating	-	26,072
MFR grant	1,713	-
Other	5,388	-
SCOP grant	<u>48,479</u>	<u>-</u>
	<u>\$ 415,102</u>	<u>\$ 67,555</u>

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

	2024	2023
Payable to Highway 12/21 Regional Water Services Commission, due \$7,189 semi-annually including interest at 5.24%, maturing Dec. 2033	\$ 102,122	\$ 110,805
Payable to Highway 12/21 Regional Water Services Commission, due \$1,387 semi-annually including interest at 4.59% maturing Dec 2034	22,050	23,754
Payable to Highway 12/21 Regional Water Services Commission, due \$1,326 semi-annually including interest at 2.94%, maturing June 2040	32,805	34,454
Payable to Highway 12/21 Regional Water Services Commission, due \$2,528 semi-annually including interest at 3.132%, maturing March 2044	<u>73,377</u>	<u>76,072</u>
	<u>\$ 230,354</u>	<u>\$ 245,085</u>

Principal and interest repayments are as follows:

	Principal	Interest	Total
2025	\$ 15,405	\$ 9,454	\$ 24,859
2026	16,111	8,748	24,859
2027	16,852	8,007	24,859
2028	17,627	7,232	24,859
2029	18,441	6,418	24,859
Thereafter	<u>145,918</u>	<u>26,602</u>	<u>172,520</u>
	<u>\$ 230,354</u>	<u>\$ 66,461</u>	<u>\$ 296,815</u>

TOWN OF BASHAW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

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. ASSET RETIREMENT OBLIGATION

The town owns buildings which contain asbestos and, therefore, the town is legally required to perform abatement activities upon renovation or demolition of these buildings. Abatement activities include handling and disposing of the asbestos in a prescribed manner when it is disturbed. Undiscounted future cash flows expected are an abatement cost of \$1,619,562 between the years 2030 and 2059. The estimated total liability of \$413,493 (2023 - \$387,254) is based on the sum of discounted future cash flows for abatement activities using an average discount rate of between 4.60% to 5.14% and assuming annual inflation of 3%. The town has not designated assets for settling the abatement activities.

	2024	2023
Balance, beginning of year	\$ 387,254	\$ 375,905
Change in estimated cash flows	6,493	(7,530)
Accretion expense	<u>19,746</u>	<u>18,879</u>
	<u>\$ 413,493</u>	<u>\$ 387,254</u>

12. ACCUMULATED SURPLUS

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

	2024	2023
Unrestricted surplus (deficit)	\$ 1,512,075	\$ 1,665,841
Equity in tangible capital assets (Note 14)	10,136,131	10,558,830
Restricted surplus (Note 13)	<u>604,550</u>	<u>513,028</u>
	<u>\$ 12,252,756</u>	<u>\$ 12,737,699</u>

TOWN OF BASHAW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

13. RESTRICTED SURPLUS

	2023	Increases	Decreases	2024
Restricted for Operating:				
Administration	\$ 22,278	\$ -	\$ -	\$ 22,278
Cemetery	22,102	-	-	22,102
Culture	3,644	-	-	3,644
Fire	19,656	13,600	-	33,256
Parks	26,976	-	-	26,976
Roads and streets	17,290	-	-	17,290
Water	8,440	15,357	-	23,797
Waste water	<u>15,645</u>	<u>-</u>	<u>-</u>	<u>15,645</u>
	<u>136,031</u>	<u>28,957</u>	<u>-</u>	<u>164,988</u>
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	43,517	-	54,224
Subdivision, land and development	26,054	19,048	-	45,102
Tourism	3,659	-	-	3,659
Water infrastructure	111,692	-	-	111,692
Wastewater infrastructure	<u>102,321</u>	<u>-</u>	<u>-</u>	<u>102,321</u>
	<u>376,997</u>	<u>62,565</u>	<u>-</u>	<u>439,562</u>
 Total	 <u>\$ 513,028</u>	 <u>\$ 91,522</u>	 <u>\$ -</u>	 <u>\$ 604,550</u>

14. EQUITY IN TANGIBLE CAPITAL ASSETS

	2024	2023
Tangible capital assets (Schedule 2)	\$ 21,304,662	\$ 21,333,870
Accumulated amortization (Schedule 2)	(10,755,038)	(10,387,786)
Asset retirement obligation (Note 12)	<u>(413,493)</u>	<u>(387,254)</u>
	<u>\$ 10,136,131</u>	<u>\$ 10,558,830</u>

TOWN OF BASHAW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

15. 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:

	2024			2023	
	Salary(1)	Benefits Allowances(2)	Total	Total	
Rob McDonald, Mayor	\$ 5,700	\$ 115	\$ 5,815	\$	6,131
Cindy Orom, Councillor	4,200	115	4,315		4,542
Bryan Gust, Councillor	4,200	115	4,315		4,542
Jackie Northey, Councillor	4,200	115	4,315		4,542
Kyle McIntosh, Councillor	4,200	115	4,315		4,542
Theresa Fuller, CAO	103,694	23,940	127,634		125,236
Designated Officers (1 position)	\$ 13,547	\$ -	\$ 13,547	\$	13,423

(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.

16. 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 304,451 people and about 444 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.

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 12.23% 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 11.23% on pensionable salary above this amount.

Total current and past service contributions by the Town of Bashaw to the Local Authorities Pension Plan in 2024 were \$34,326 (2023 - \$32,577). Total current and past service contributions by the employees of the Town of Bashaw to the Local Authorities Pension Plan in 2024 were \$30,477 (2023 - \$28,951).

At December 31, 2023, the Plan disclosed an actuarial surplus of \$15.057 billion.

TOWN OF BASHAW
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

17. 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:

	2024	2023
Total debt limit	\$ 3,474,632	\$ 3,192,296
Total debt	<u>-</u>	<u>-</u>
Total debt limit available	<u>3,474,632</u>	<u>3,192,296</u>
Debt service limit	579,105	532,049
Debt service	<u>-</u>	<u>-</u>
Debt service limit available	<u>\$ 579,105</u>	<u>\$ 532,049</u>

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

18. FINANCIAL INSTRUMENTS

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.

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, which is consistent with the prior year.

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.

TOWN OF BASHAW
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

18. FINANCIAL INSTRUMENTS - Continued

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, 2024 the town had short-term credit card lines of credit aggregating \$10,000 (2023 - \$10,000) of which \$NIL (2023 - \$NIL) had been drawn down. The credit cards bear interest at 16.99%.

Liquidity Risk

Liquidity risk is the risk that the town will be unable to fulfill its obligations on a timely basis or at a reasonable cost. The town has sufficient cash available from its operations to meet its obligations. Management is of the opinion that liquidity risk is not a significant risk and there has been no change to the risk exposures from the prior year.

19. COMMITMENTS

The town is a member of the Highway 12/21 Regional Water Services Commission which is 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 \$314,511 (2023 - \$317,452). Included in accounts payable is \$32,390 (2023 - \$41,551) 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 December 2027. The town has agreed to pay \$20 per tonne.

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, 2023, 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.

TOWN OF BASHAW

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2024

20. CONTINGENCIES

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.

21. AMORTIZATION

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

	2024	2023
Administration	\$ 14,485	\$ 14,481
Fire, ambulance and bylaws enforcement	4,017	4,868
Roads, streets, walk, lighting	198,359	198,812
Water and wastewater	137,457	137,907
Recreation and parks	26,778	25,621
Culture	72,037	72,043
Other	934	1,612
	<u>\$ 454,067</u>	<u>\$ 455,344</u>

22. 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.

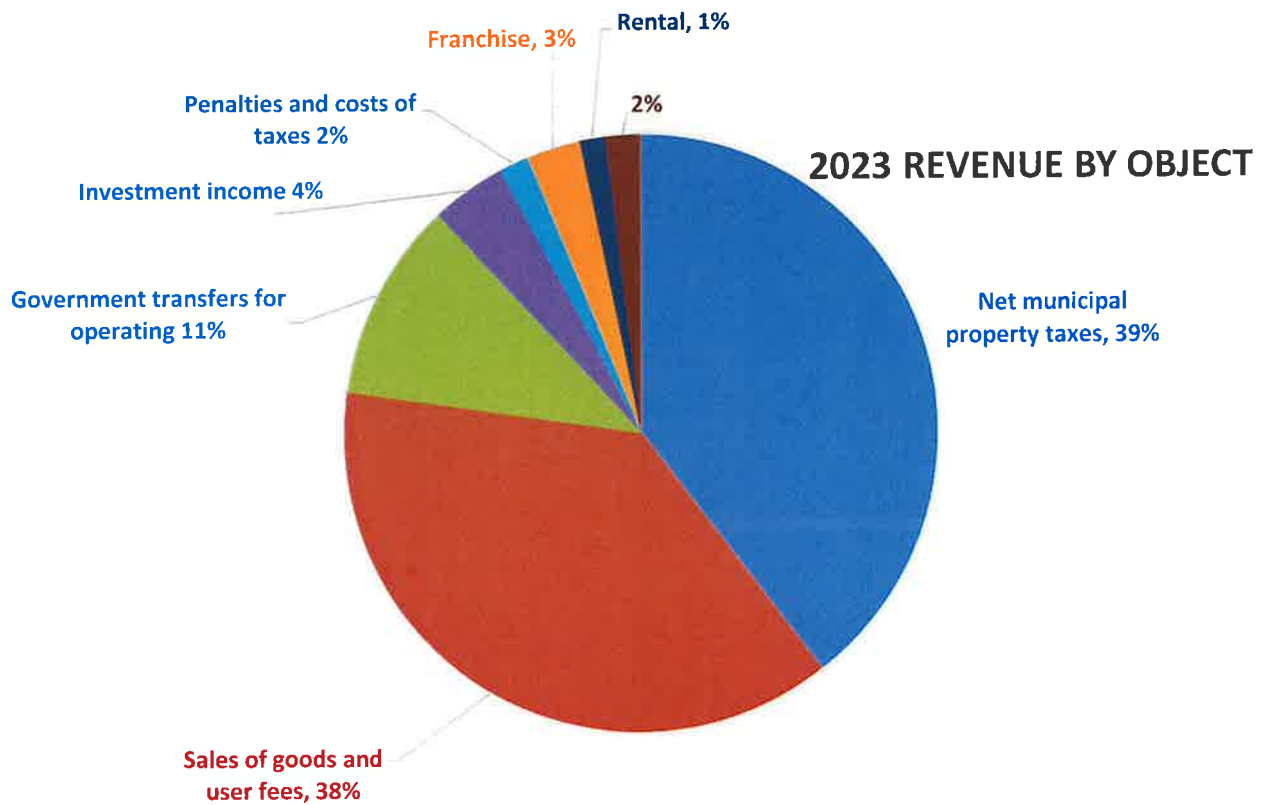
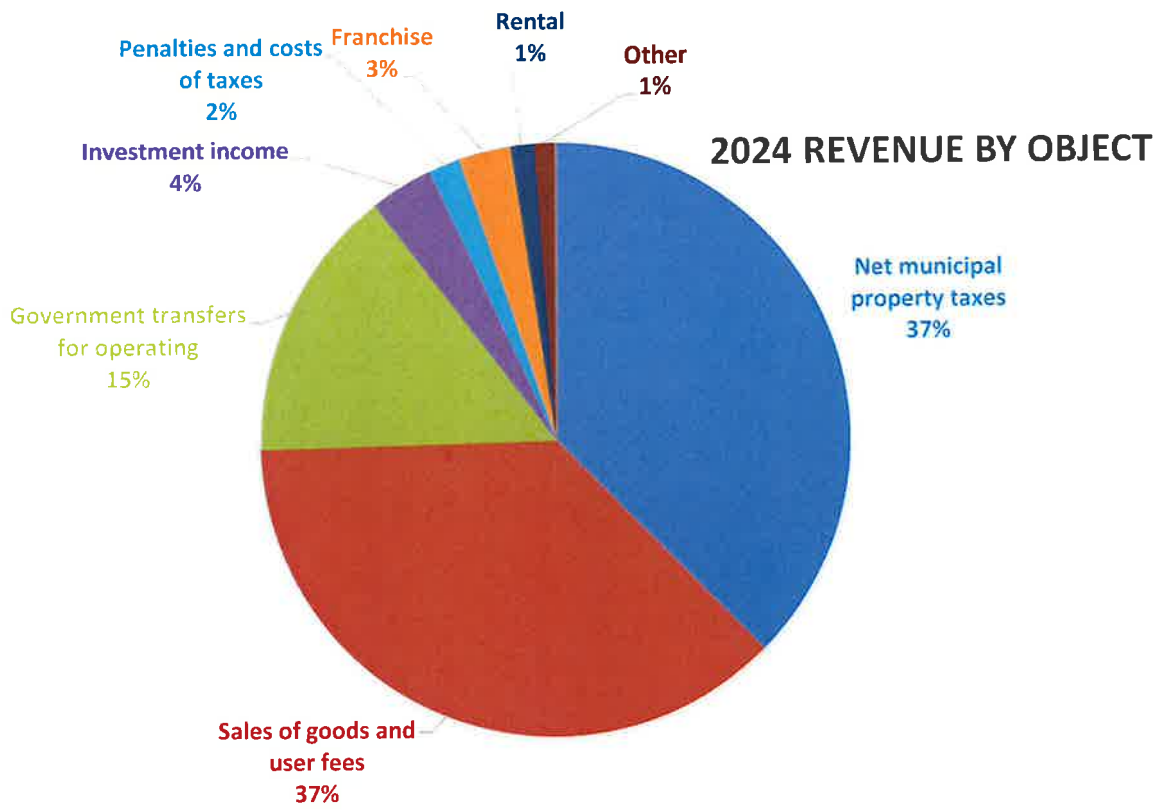
TOWN OF BASHAW
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

23. BUDGET AMOUNTS

Budget figures for the year ended December 31, 2024 are for information purposes only and have not been audited.

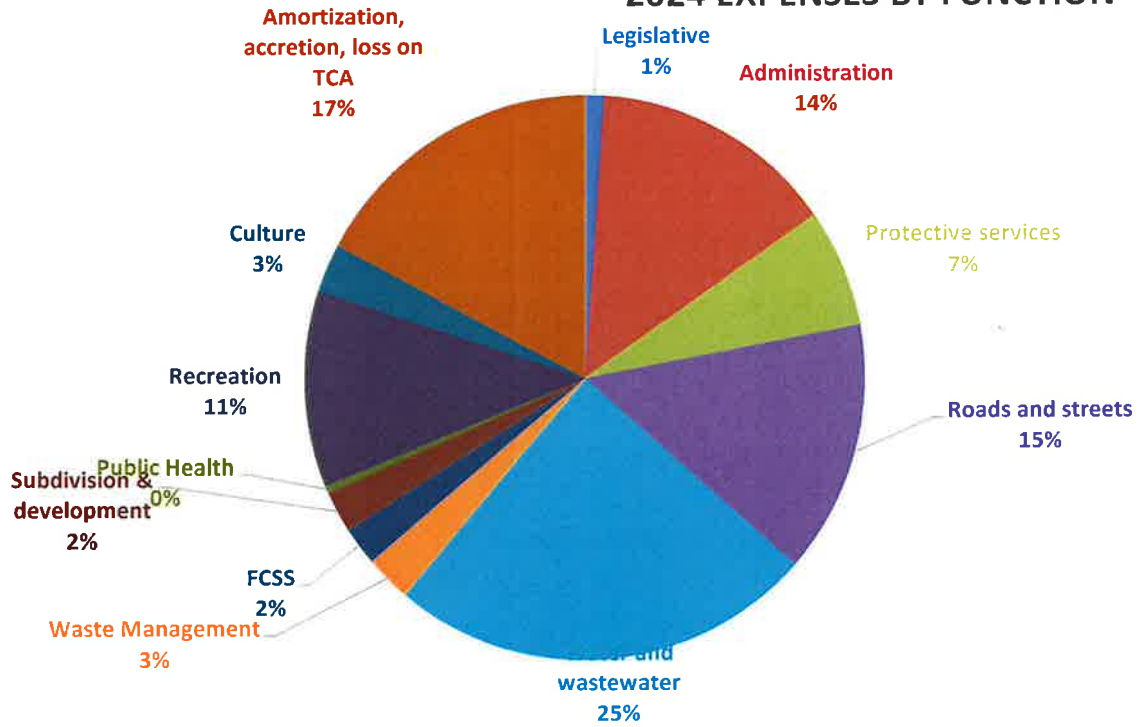
24. APPROVAL OF FINANCIAL STATEMENTS

Council and Management approved these financial statements.

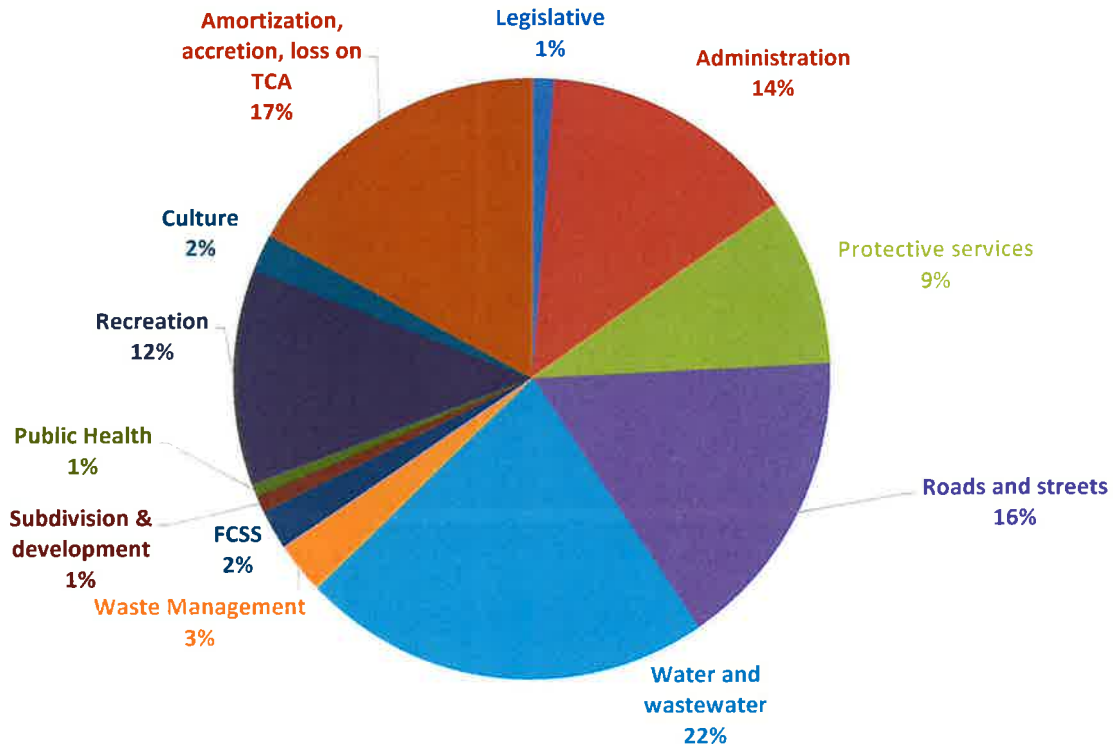


	2024	2023
Net municipal property taxes	867,227	839,887
Sales of goods and user fees	861,022	805,050
Government transfers for operating	346,525	230,079
Investment income	81,038	86,944
Penalties and costs of taxes	38,320	34,154
Franchise	64,544	61,160
Rental	30,409	29,303
Other	27,336	41,620
	2,316,421	2,128,197

2024 EXPENSES BY FUNCTION

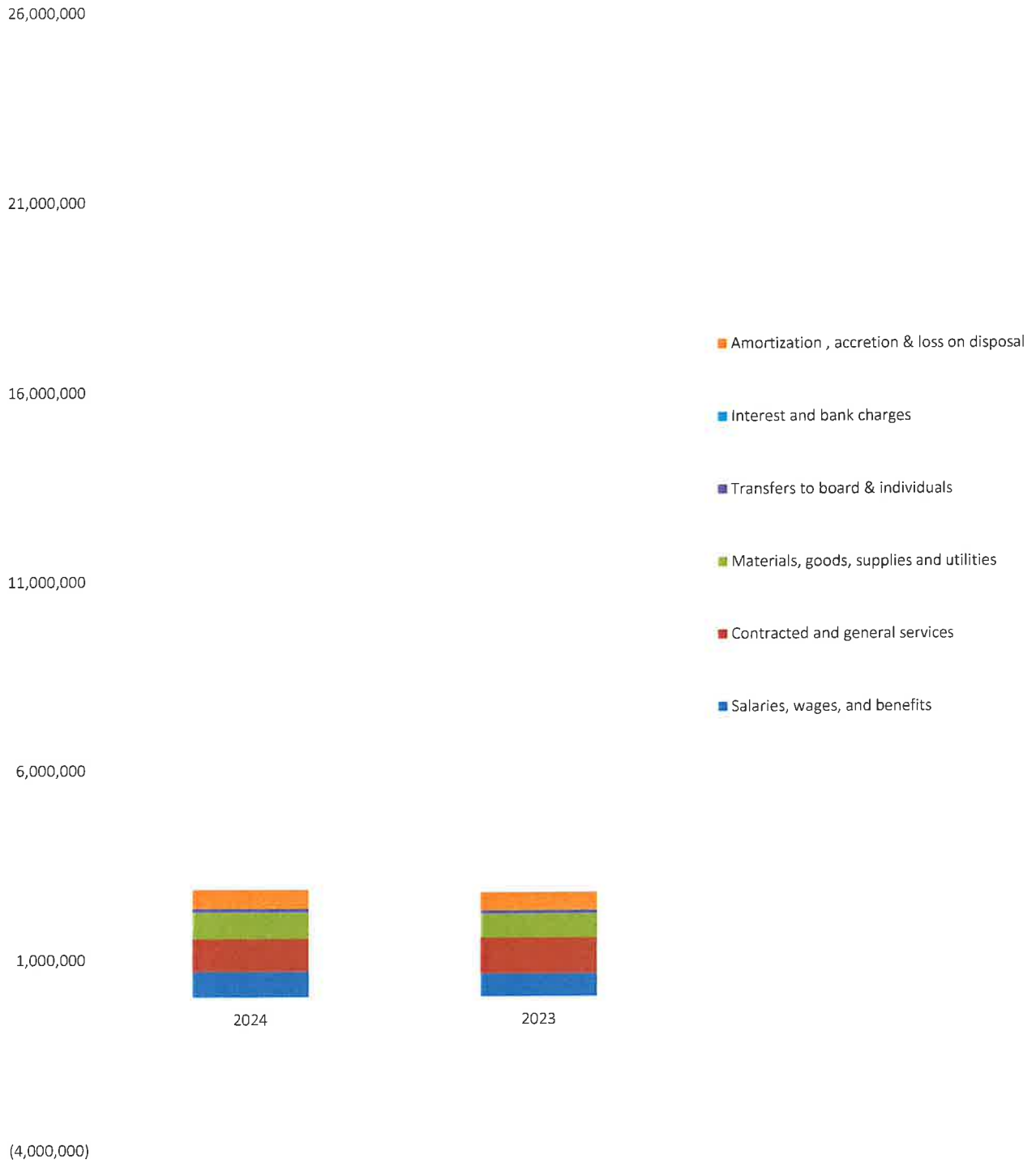


2023 EXPENSES BY FUNCTION



	2024	2023
Legislative	30,817	31,604
Administration	405,750	390,335
Protective services	192,278	250,560
Roads and streets	415,407	451,831
Water and wastewater	702,596	617,921
Waste Management	76,133	76,398
FCSS	63,700	59,873
Subdivision & development	67,078	24,426
Public Health	12,427	18,167
Recreation	321,147	322,027
Culture	77,814	54,677
Amortization, accretion, loss on TCA	491,457	474,223
	2,856,604	2,772,042

Expenses by Object

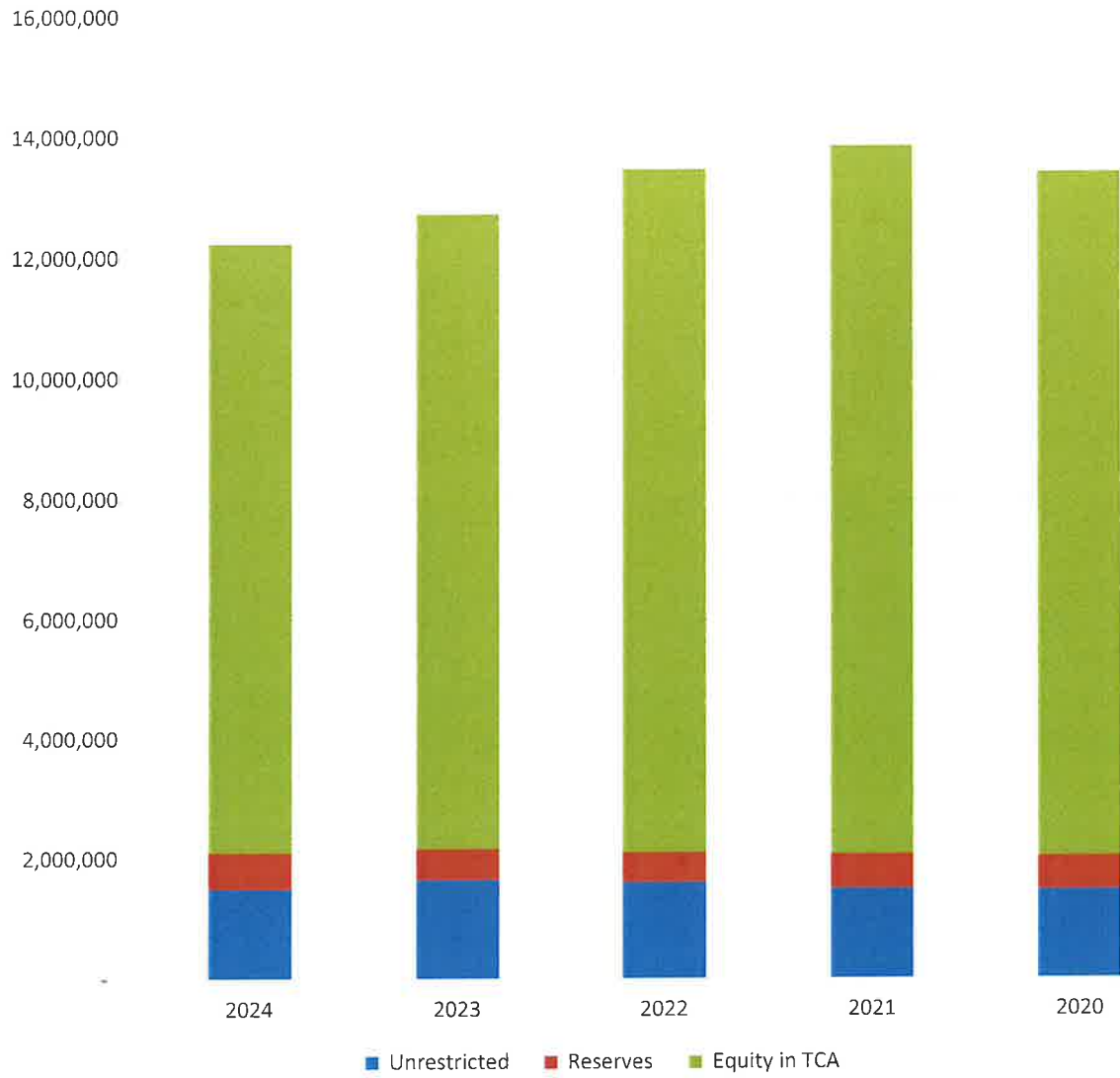


	2024	2023
Salaries, wages, and benefits	691,574	622,068
Contracted and general services	860,746	938,334
Materials, goods, supplies and utilities	703,131	630,501

Transfers to board & individuals	89,699	86,466
Interest and bank charges	10,703	11,295
Amortization , accretion & loss on disposal	491,457	474,223
Other	9,294	9,155

2,856,604 2,772,042

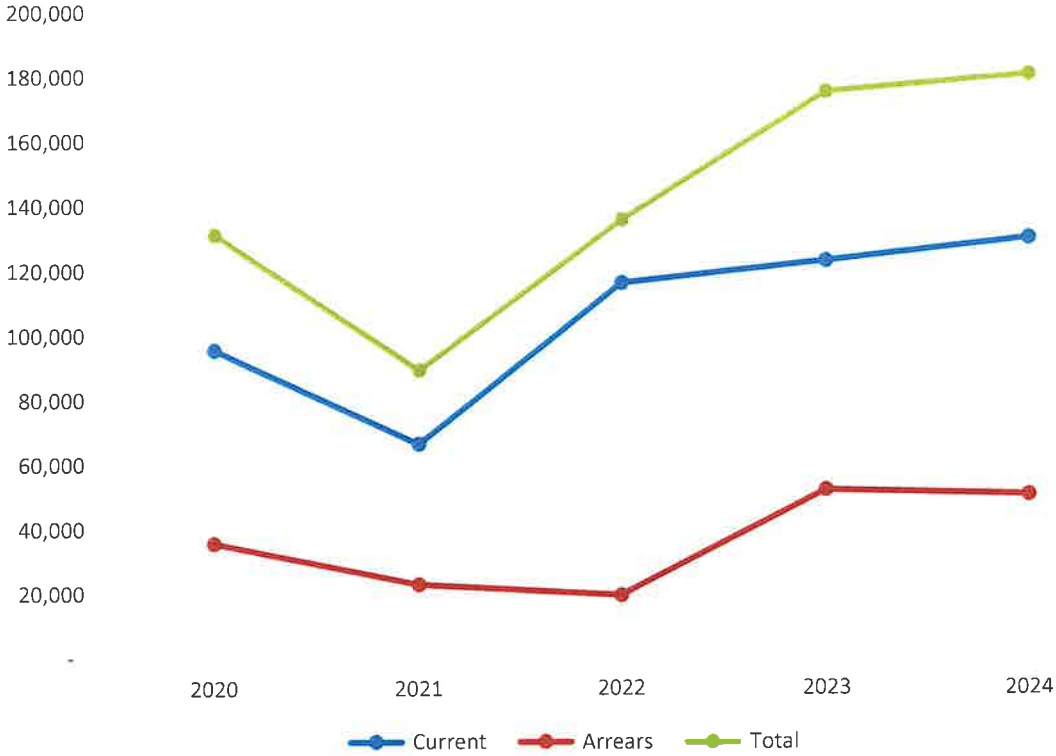
Accumulated Surplus



	Unrestricted	Reserves	Equity in TCA
2024	1,512,075	604,550	10,136,131

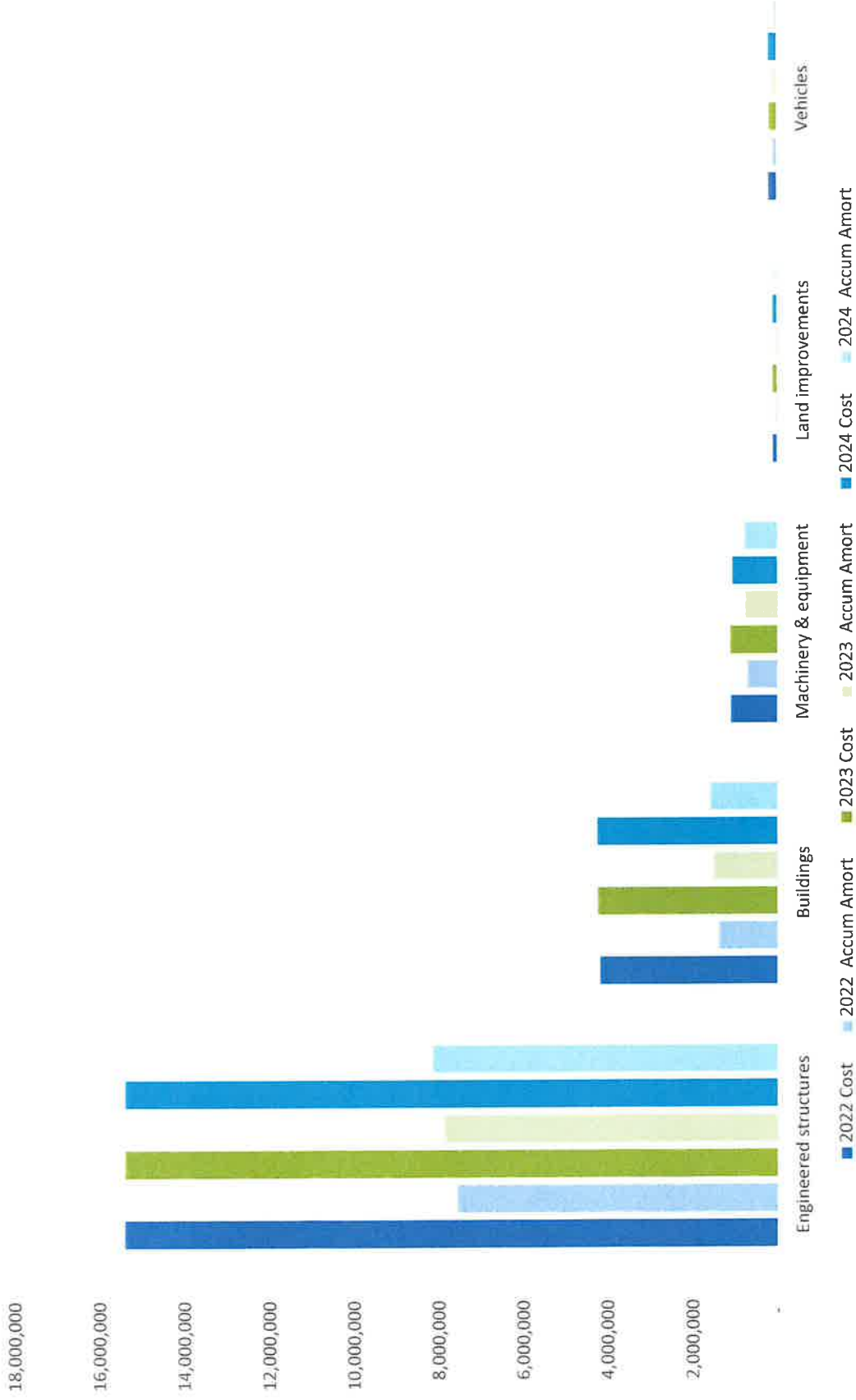
2023	1,665,841	513,028	10,558,830
2022	1,619,620	495,328	11,363,686
2021	1,518,869	565,777	11,773,597
2020	1,489,783	558,215	11,370,835
2019	1,075,914	832,590	11,453,945

Taxes Receivable Before Allowances



	Current	Arrears	Total
2020	95,695	35,664	131,359
2021	66,584	22,845	89,429
2022	116,356	19,509	135,865
2023	123,122	52,135	175,257
2024	129,991	50,513	180,504

Net Book Value



	2022		2023		2024	
	Cost	Accum Amort	Cost	Accum Amort	Cost	Accum Amort
Engineered structures	15,415,525	7,595,431	15,415,525	7,889,871	15,415,525	8,183,803
Buildings	4,194,835	1,412,916	4,254,079	1,533,815	4,260,572	1,617,768
Machinery & equipment	1,110,167	728,368	1,125,862	791,622	1,075,948	806,360
Land improvements	114,510	51,743	114,510	58,378	114,510	65,016
Vehicles	205,795	120,045	192,537	114,100	206,750	82,092
Land	231,357	-	231,357	-	231,357	-
	21,272,189	9,908,503	21,333,870	10,387,786	21,304,662	10,755,039

SIGNIFICANT DEFICIENCIES IN INTERNAL CONTROL

April 16, 2025

Council
Town of Bashaw
Box 510
Bashaw, AB
T0B 0H0

Re: Audit of the Financial Statements for the period ending December 31, 2024

Dear Sir or Madam:

The objective of our audit was to express an opinion on the financial statements. Included in our audit was the consideration of internal control relevant to the preparation and fair presentation of the financial statements. This consideration of internal control was for the purpose of designing audit procedures that were appropriate in the circumstances and was not for the purpose of expressing an opinion on the effectiveness of internal control or for identifying all significant control deficiencies that might exist. The responsibility for internal control belongs to management.

During the course of our audit, we identified deficiencies that met the definition of a significant deficiency. A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control, that, in the auditors' professional judgment, is of sufficient importance to merit the attention of those charged with governance. Communicating significant deficiencies assists those charged with governance in fulfilling their oversight responsibilities.

The significant deficiencies identified are outlined below. Please note that this list includes all the significant deficiencies we have identified (including those previously reported to you that you have not yet remedied to date).

Deficiency and Potential Effects

Recommendation

1. A significant number of adjusting journal entries were required at year-end to prepare the financial statements. Mostly related to deferred revenue and capital purchases and funding.

These transactions can be significant in dollar value and we are adjusting at one point in time and therefore, during the year the accuracy of monthly reporting to Council is affected as the adjustments affect revenue and expenses.

This letter has been prepared for management and those charged with governance in fulfilling their oversight responsibilities, and is not intended for any other purpose.

There are certain other areas within the accounting system that have not been examined by us. We will comment on these areas, if necessary.

We appreciate the co-operation and assistance of your staff during this audit. Should you require any further information or explanations, please do not hesitate to call.

Yours very truly,

GITZEL & COMPANY CHARTERED PROFESSIONAL ACCOUNTANTS

Scott St. Arnaud, CPA, CA

Town of Bashaw

Request for Decision



Meeting:	Regular Council
Meeting Date:	April 16, 2025
Originated by:	Theresa Fuller, Chief Administrative Officer
Agenda Item:	7.2 Land Use Bylaw Amendment Bylaw 833 - 2025

Background/Proposal:

The Land Use Bylaw Amendment Bylaw is attached.

This Bylaw amendment proposal was approved by Council. The original bylaw amendment was defeated at second reading.

Does Council want to proceed with this proposal?

Originally, Bylaw 830-2025 reflected 21 direct control districts. We have discovered there are 22 direct control district properties.

The town of Bashaw currently has 22 properties, which are Direct Control Districts. These challenges remain.

There have been challenges with a couple of the properties:

- Lack of clarity regarding permitted and discretionary uses
- Development regulations are absent, leading to ambiguity
- Makes it challenging to evaluate development proposals
- Administration lacks information about when property owners or possible new owners inquire what uses are permitted
- Clearer definitions and development standards for direct control districts would be helpful
- clear criteria for reviewing and making decisions on applications would be beneficial
- additional costs to applicants due to the district

The town of Bashaw contracted Vicinia Planning & Engagement to review the direct control districts and Land Use Bylaw/Municipal Development Plan.

Vicinia Planning & Engagement possesses intimate knowledge of the town of Bashaw Municipal Development Plan and Land Use Bylaw, including history of issues relating to the current designated Direct control districts. Vicinia has drafted direct control districts for comparable municipalities on a regular basis.

Discussion/Options/Benefits/Disadvantages:

- reduces the direct control districts from 22 to 5
- creates 4 different direct control districts descriptions, to provide clarity
- new definitions provide transparency

Costs/Source of Funding (if applicable)

No funding required.

Applicable Legislation:

MGA – Section 617.

Community Engagement Consideration:

Council has the option if they would like to proceed with a public engagement, however the main context of the bylaw has not substantially changed.

The public hearing will be advertised and affected property owners will be notified.

Recommended Action:

Discuss the bylaw and any changes that council may require. Include the changes and proceed with first reading.

Administration recommends passing the following motion(s):

MOVED BY _____ approve first reading of Bylaw 833 – 2025 amending Land Use Bylaw 780-2018 to designate 22 parcels within the town of Bashaw to either amended Direct Control (DC) Districts (DC-1),(DC-2), (DC-3), and (DC-4), Low Density Residential (R1), General Residential (R2) or Central Commercial (C1) Districts, and the addition of definitions to section 2.2.

Discussion Result:

Additional research Requested:



BY-LAW # 833 - 2025

**A BY-LAW OF THE TOWN OF BASHAW
IN THE PROVINCE OF ALBERTA**

WHEREAS the Municipal Government Act R.S.A. 2000, as amended, requires a municipal Council to consider amendments to the Land Use Bylaw;

AND WHEREAS, copies of this Bylaw and related documents were made available for inspection by the public at the Town office as required by the Municipal Government Act Revised Statutes of Alberta 2000, Chapter M-26;

NOW, THEREFORE, THE COUNCIL OF THE TOWN OF BASHAW DULY ASSEMBLED, ENACTS AS FOLLOWS:

1. This Bylaw may be cited as Bylaw 833-2025.
2. Schedule "A" outlines the redesignation of **twenty-two parcels** within the Town of Bashaw to either amended Direct Control (DC) Districts (DC-1), (DC-2), (DC-3) and (DC-4), Low Density Residential (R1), General Residential (R2) or Central Commercial (C1) Districts.
3. Schedule "B" outlines the addition of definitions to be included in section 2.2.
4. Bylaw 833-2025 which amends the Town of Bashaw Land Use Bylaw to redesignate **twenty-two (22)** different parcels as outlined in Schedule "C" is hereby adopted.
5. This Bylaw may be amended by Bylaw in accordance with the Municipal Government Act, as amended.
6. This Bylaw shall come into effect on the date of the third and final reading.

This Bylaw comes into force on the day it is finally passed.

RECEIVED FIRST READING THIS
____ DAY OF _____, A.D. 2025
IN THE TOWN OF BASHAW, IN THE
PROVINCE OF ALBERTA

* _____
*MAYOR
* _____
* _____
*CAO

RECEIVED SECOND READING THIS
____ DAY OF _____, AD 2025
PROVINCE OF ALBERTA
IN THE TOWN OF BASHAW, IN THE
PROVINCE OF ALBERTA

* _____
*MAYOR
* _____
* _____
*CAO

UNANIMOUS CONSENT TO PROCEED
TO THIRD READING THIS ____ DAY
OF _____, A.D. 2025, IN THE
TOWN OF BASHAW,
IN THE PROVINCE OF ALBERTA

* _____
*MAYOR
* _____
* _____
*CAO

THIRD AND FINAL
READING THIS ____ DAY OF _____,
A.D. 2025, IN THE TOWN OF BASHAW,
IN THE PROVINCE OF ALBERTA

* _____
*MAYOR
* _____
* _____
*CAO

Schedule A

12.15 DIRECT CONTROL (DC-1) DISTRICT #1

(1) Purpose

The Direct Control (DC-1) District #1 designation is intended to accommodate the existing development of an institutional use and appropriate accessory and complementary uses at Lot A, Block 40, Plan 2533 NY.

(2) Development Authority

The Development Authority in the DC District shall be the Council.

(3) Permitted and Discretionary Uses

Table 12.16.1 outlines the permitted and discretionary uses contemplated in the Direct Control (DC-1) District designation where approval is subject to the issuance of an authorized development permit.

Table 12.16.1

Permitted Uses	Discretionary Uses
<ul style="list-style-type: none">• First Accessory Building 10 m² and under• First Accessory Building 10 m² and over• Accessory Uses• Club• Community Centre• Office• Park• Public Administration• Recreational Facility – Public	<ul style="list-style-type: none">• Additional Accessory Buildings• Child Care Facility• Group Home• Group Home - Major• Residential Care Facility• Religious Institution

(4) Development Standards

The Development Standards for all uses identified in Table 12.16.1 shall adhere to the standards listed in Table 12.16.2.

Table 12.16.2

Development Standard	Site Standard
Minimum Lot Area (m ²)	The size of the lot as of the adoption of this Bylaw
Minimum Mean Lot Width	The size of the lot as of the adoption of this Bylaw
Maximum Lot Coverage (%)	60%
Minimum Front Yard Setback (m)	6m
Minimum Rear Yard Setback (m)	6m
Minimum Side Yard Setback (m)	3m
Maximum Height	15m
Accessory Building Height	3m

(5) Additional Regulations

- (a) The Development Authority (Council), may, as a condition of issuing a Development Permit impose any condition that addresses a relevant planning and development matter, including but not limited to:
- i. Location and maximum size of facilities to be constructed.
 - ii. Development setbacks.
 - iii. Hours of operation.
 - iv. Number of guest rooms.
 - v. Maximum number of days of stay in a guest room.
 - vi. Number of employees.
 - vii. Number of vehicle visits per day.
 - viii. Number, duration, and size of events permitted.
 - ix. Noise.
 - x. Buffering.
 - xi. Lighting.
 - xii. Outdoor storage.
 - xiii. Parking requirements.
 - xiv. Screening of facilities.

- xv. Proof of compliance with fire and safety code inspections of the facility
 - xvi. Requirements for evacuation and emergency response planning
-
- (b) Mandatory public consultation, including but not limited to one (1) or more open houses, mail-outs, newspaper advertisements and public notice postings may be required at the discretion of the Development Authority in advance of Council consideration of a development permit within this DC district.
 - (c) Non-conforming uses in this designation shall be subject to the regulations in **3.3**.
 - (d) Landscaping in this designation shall be provided in accordance with the regulations in **8.12**.
 - (e) Parking and loading facilities in this designation shall be provided in accordance with the regulations in **Part 10**.
 - (f) The construction of signs in this designation shall be in accordance with the regulations in **Part 11**.

12.16 DIRECT CONTROL (DC-2) DISTRICT #2

(1) Purpose

The Direct Control (DC-2) District #2 designation is intended to accommodate a modular dwelling and accessory residential uses given the larger size of this lot and appropriate natural buffering from adjacent uses. DC-2 applies to Block G, Plan 4350 HW.

(2) Development Authority

The Development Authority in the DC District shall be the Council.

(3) Permitted and Discretionary Uses

Table 12.17.1 outlines the permitted and discretionary uses contemplated in the Direct Control (DC-2) District designation where approval is subject to the issuance of an authorized development permit.

Table 12.17.1

Permitted Uses	Discretionary Uses
<ul style="list-style-type: none"> • First Accessory Building 10 m² and under • First Accessory Building 10 m² and over • Accessory Uses • Housing, modular • Housing, single-detached • Housing, secondary suite • Home based business • Park 	<ul style="list-style-type: none"> • Additional Accessory Buildings • Bed and breakfast • Child care facility • Housing – guest suite • Housing, manufactured • Utility installations • Solar collectors

(4) Development Standards

The Development Standards for all uses identified in Table 12.17.1 shall adhere to the standards listed in Table 12.17.2.

Table 12.17.2

Development Standard	Site Standard
Minimum Lot Area (m ²)	The size of the lot as of the adoption of this Bylaw
Minimum Mean Lot Width	The size of the lot as of the adoption of this Bylaw
Maximum Lot Coverage (%)	50%
Minimum Front Yard Setback (m)	6m
Minimum Rear Yard Setback (m)	6m
Minimum Side Yard Setback (m)	1.5m
Maximum Height	11m
Accessory Building Height	3m

(5) Additional Regulations

- (a) The Development Authority (Council), may, as a condition of issuing a Development Permit impose any condition that addresses a relevant planning and development matter, including but not limited to:
- i. Location and maximum size of facilities to be constructed.
 - ii. Development setbacks.
 - iii. Hours of operation.
 - iv. Number of Housing – guest suites.
 - v. Maximum number of days of stay in a guest suite.
 - vi. Number of employees.
 - vii. Number of vehicle visits per day.
 - viii. Number, duration, and size of events permitted.
 - ix. Noise.
 - x. Buffering.
 - xi. Lighting.
 - xii. Outdoor storage.
 - xiii. Parking requirements.
 - xiv. Screening of facilities.
 - xv. Proof of compliance with fire and safety code inspections of the facility
 - xvi. Requirements for evacuation and emergency response planning

- (b) Mandatory public consultation, including but not limited to one (1) or more open houses, mail-outs, newspaper advertisements and public notice postings may be

required at the discretion of the Development Authority in advance of Council consideration of a development permit within this DC district.

- (c) Non-conforming uses in this designation shall be subject to the regulations in **3.3**.
- (d) Landscaping in this designation shall be provided in accordance with the regulations in **8.12**.
- (e) Parking and loading facilities in this designation shall be provided in accordance with the regulations in **Part 10**.
- (f) The construction of signs in this designation shall be in accordance with the regulations in **Part 11**.

12.17 DIRECT CONTROL (DC-3) DISTRICT #3

(1) Purpose

The Direct Control (DC-3) District #3 designation is intended to provide the continued residential and accessory uses of larger, primarily residential parcels of land within the developed area of Bashaw. DC-3 applies to Lot K, Plan 723 MC, 5420 – 52 Avenue, and NW 33 41-21 -4, 5004 45 Ave.

(2) Development Authority

The Development Authority in the DC District shall be the Council.

(3) Permitted and Discretionary Uses

Table 12.18.1 outlines the permitted and discretionary uses contemplated in the Direct Control (DC-3) District designation where approval is subject to the issuance of an authorized development permit.

Table 12.18.1

Permitted Uses	Discretionary Uses
<ul style="list-style-type: none">• First Accessory Building 10 m² and under• First Accessory Building 10 m² and over• Accessory Uses• Housing, modular• Housing, single detached• Housing, secondary suite• Home based business• Park	<ul style="list-style-type: none">• Additional Accessory Buildings• Bed and Breakfast• Child care facility• Church• Family care facility• Religious institution• Utility installations• Solar collectors

(4) Development Standards

The Development Standards for all uses identified in Table 12.18.1 shall adhere to the standards listed in Table 12.18.2.

Table 12.18.2

Development Standard	Site Standard
Minimum Lot Area (m ²)	The size of the lot as of the adoption of this Bylaw
Minimum Mean Lot Width	The size of the lot as of the adoption of this Bylaw
Maximum Lot Coverage (%)	40%
Minimum Front Yard Setback (m)	6m
Minimum Rear Yard Setback (m)	6m
Minimum Side Yard Setback (m)	1.5m
Maximum Height	11m
Accessory Building Height	3m

(5) Additional Regulations

- (a) The Development Authority (Council), may, as a condition of issuing a Development Permit impose any condition that addresses a relevant planning and development matter, including but not limited to:
- i. Location and maximum size of facilities to be constructed.
 - ii. Development setbacks.
 - iii. Hours of operation.
 - iv. Number of employees.
 - v. Number of vehicle visits per day.
 - vi. Number, duration, and size of events permitted.
 - vii. Noise.
 - viii. Buffering.
 - ix. Lighting.
 - x. Outdoor storage.
 - xi. Parking requirements.
 - xii. Screening of facilities.

- (b) Non-conforming uses in this designation shall be subject to the regulations in **3.3**.

- (c) Landscaping in this designation shall be provided in accordance with the regulations in **8.12.**
- (d) Parking and loading facilities in this designation shall be provided in accordance with the regulations in **Part 10.**
- (e) The construction of signs in this designation shall be in accordance with the regulations in **Part 11.**

12.18 DIRECT CONTROL (DC-4) DISTRICT #4

(1) Purpose

The Direct Control (DC-4) District #4 designation is intended to provide for a recycling depot directly adjacent to residential dwellings. DC-4 applies to Lot 2B, Block J, Plan 802 2413, 4720 – 49 Avenue and walkway beside Lot 2B, Block J, Plan 802 2413, 4720 – 49.

(2) Development Authority

The Development Authority in the DC District shall be the Council.

(3) Permitted and Discretionary Uses

Table 12.19.1 outlines the permitted and discretionary uses contemplated in the Direct Control (DC-4) District designation where approval is subject to the issuance of an authorized development permit.

Table 12.19.1

Permitted Uses	Discretionary Uses
<ul style="list-style-type: none">• First Accessory Building 10 m² and under• First Accessory Building 10 m² and over• Accessory Uses	<ul style="list-style-type: none">• Additional Accessory Buildings• Recycling depot• Utility installations• Solar collectors

(4) Development Standards

The Development Standards for all uses identified in Table 12.19.1 shall adhere to the standards listed in Table 12.19.2.

Table 12.19.2

Development Standard	Site Standard
Minimum Lot Area (m ²)	The size of the lot as of the adoption of this Bylaw
Minimum Mean Lot Width	The size of the lot as of the adoption of this Bylaw
Maximum Lot Coverage (%)	60%
Minimum Front Yard Setback (m)	6m
Minimum Rear Yard Setback (m)	6m
Minimum Side Yard Setback (m)	1.5m
Maximum Height	11m
Accessory Building Height	3m

(5) Additional Regulations

(a) The Development Authority (Council), may, as a condition of issuing a Development Permit impose any condition that addresses a relevant planning and development matter, including but not limited to:

- i. Location and maximum size of facilities to be constructed.
- ii. Development setbacks.
- iii. Hours of operation.
- iv. Hazardous materials allowed on-site
- v. Number of employees.
- vi. Number of vehicle visits per day.
- vii. Number, duration, and size of events permitted.
- viii. Noise.
- ix. Buffering.
- x. Lighting.
- xi. Outdoor storage.
- xii. Parking requirements.
- xiii. Screening of facilities.

(b) Non-conforming uses in this designation shall be subject to the regulations in **3.3**.

(c) Landscaping in this designation shall be provided in accordance with the regulations in **8.12**.

(d) Parking and loading facilities in this designation shall be provided in accordance with the regulations in **Part 10**.

(e) The construction of signs in this designation shall be in accordance with the regulations in **Part 11**.

Schedule B

Delete the existing Group Home definition in 2.2(69) and replace with:

- (69) Group Home – Major means development consisting of the use of a building as a facility which is recognized, authorized, licensed or certified by a public authority as a social care facility intended to provide room and board for seven (7) or more residents live full time in the facility (excluding staff) including non-family disabled persons, or for persons with physical, mental, social or behavioral problems, of its residents either through self-help or professional care, guidance and supervision. The development shall be primary with the occupants living together as a single housekeeping group and using cooking facilities shared in common. A group home requires that at least one staff person is present at the facility at all times when at least one resident is within the facility. Typical uses include foster or boarding homes for children, family homes and long-term care facilities and do not include detoxification centres, rehabilitation facilities, psychiatric hospitals, or uses identified within the Child Care Facility definition.

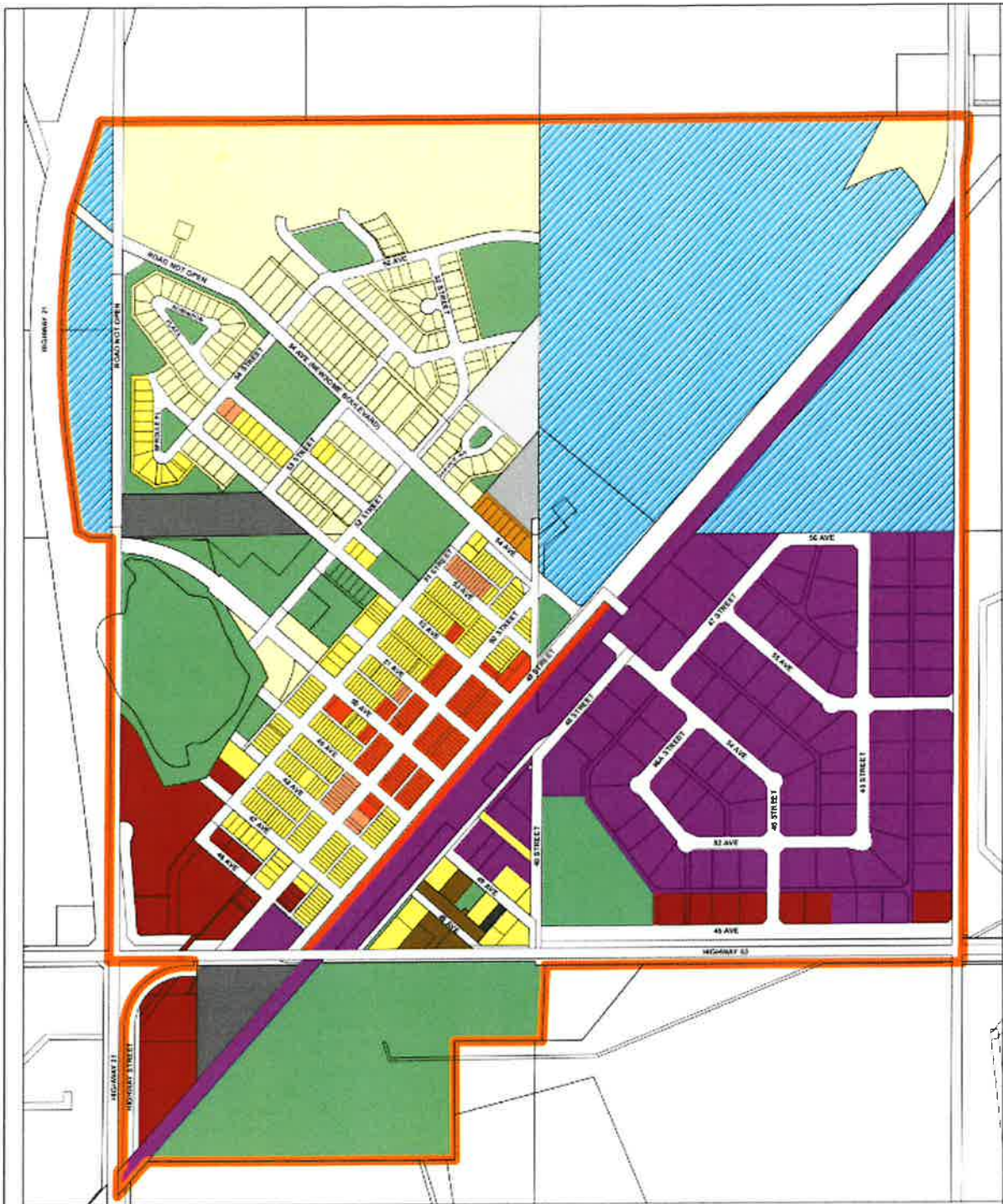
Insert the following new definition and re-number the definition section (2.2) accordingly:

- (70) Guest Room: means a room utilized as a temporary living accommodation for overnight stays for a maximum period of time as outlined in an approved development permit.
- (81) Housing – guest suite: means an accessory building utilized for temporary living accommodations that does not have all of the requirements for a full dwelling units and requires use of communal facilities for every residential needs.

Schedule C

Legal Land	Roll Number	Address	Redesignated to the following:
Lot A, Block 40, 2533 NY	004000	5430 - 51 A Street	DC - 1
Block G, Plan 4350 HW	001009	5007 - 54 Avenue	DC-2
Lot K, Plan 723 MC	001931	5240 - 52 Avene	DC-3
SW 4 42-21 West Quadrant	001010	5111 - 50 Avenue	R1
Lot F, Plan 3081 E.U.	002111	5112 - 50 Avenue	R1
Block D, Plan 928 EO	002111	5112 - 50 Avenue	R1
33 - 41-21 - 4	001910	5004 - 45 Avenue	DC-3
Lot 35 & 36, Block 11, Plan 2627 AC	001135	5018 - 54 Avenue	R2
Lot 1, Block 11, Plan 429 HW	001101	5008 - 54 Avenue	R2
Pt of Parcel 5865 CL	010014	5101 - 48 Street	R2
Plan 3406TR (Walkway beside 2B, Lot J, Plan 802 2413)	010006	4720 - 49 Avenue	DC-4
Lot 2B, Block J, Plan 802 2413	010006	4720 - 49 Avenue	DC-4
Lot 25 & Z, Block 15, Plan 2627 AC	001525	4919 - 51 Street	C1
Lot 31 & 15' of 32, Plan 2627 AC	001531	5026 - 50 Avenue	R2
10' of 32 & 33, Block 15, Plan 2627 AC	001532	5024 - 50 Avenue	R2

34 & 35, Block 15, Plan 2627 Ac	001534	5020 - 50 Avenue	R2
Lot 36 - 38, Block 15, Plan 2627 Ac	001536	5016 - 50 Avenue	C1
Lot 22 - 24, Block 14, Plan 2627 AC	001424	5035 - 50 Avenue	R2
Lot 17 & 18, Block 14, Plan 2627AC	001417	5023 - 50 Avenue	R2
Lot 19 -21, Block 14, Plan 2627 AC	001419	5027 50 Avenue	R2
Lot 15 & 16, Block 14, Plan 2627AC	001415	5019 - 50 Avenue	R2
Lot 11 - 12, Block 14, Plan 2627 AC	001411	5009 - 50 Avenue	C1



Town of Bashaw Land Use Bylaw Land Use Districts

Legend

- | | | |
|---|---|---|
| R1 - Low Density Residential | C1 - Central Commercial | DC-2 |
| R2 - General Residential | C2 - Highway Commercial | DC-3 |
| R3 - Medium Density Residential | M - Industrial | DC-4 |
| MHP - Manufactured Housing Park | IPU - Institutional and Public Uses | UX - Urban Expansion |
| | DC-1 | |



Drawn January 7, 2025

Town of Bashaw

Request for Decision



Meeting:	Regular Meeting of Council
Meeting Date:	April 16, 2025
Originated by:	Theresa Fuller, Chief Administrative Officer
Agenda Item:	7.3 Appoint Returning Officer & Alternate

Background/Proposal:

The purpose of this report is to request Council's approval to appoint a Returning Officer and an Alternate Returning Officer for the upcoming 2025 Alberta municipal election, in accordance with the *Local Authorities Election Act* (LAEA).

Discussion/Options/Benefits/Disadvantages:

Under Section 13(1) of the *Local Authorities Election Act*, Council must appoint a Returning Officer to conduct the municipal election. Council may also, under Section 13(2), appoint an Alternate Returning Officer to act in the absence of the Returning Officer.

The Returning Officer is responsible for ensuring that the election is conducted fairly, efficiently, and in accordance with all legislative requirements. The Alternate Returning Officer provides necessary support and ensures continuity in case the Returning Officer is unavailable or unable to fulfill their duties.

Municipal elections in Alberta are scheduled to be held on **Monday, October 20, 2025**. Timely appointment of election officials is essential to begin planning and preparations.

Following Council's appointment, administration will begin preparations for the 2025 municipal election, including training, budgeting, securing polling stations, and ensuring compliance with all legislative requirements.

Costs/Source of Funding (if applicable)

Operating Budget

Applicable Legislation:

Local Authorities Election Act Section 13 (1) and 13(2)

Community Engagement Consideration:

Administration will proceed as requested by council.

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

Recommended Action:

Administration recommends passing the following motion:

MOVED BY _____ to appoint Christine Morrison as the town of Bashaw Returning Officer and Darlene Tucker as the Alternate Returning Officer for the 2025 municipal election, in accordance with the Local Authorities Election Act.