
1. **WELCOME AND CALL TO ORDER**

2. **LAND ACKNOWLEDGEMENT**

- 2.1 Treaty Six Land Acknowledgement - Blackfalds Town Council acknowledges that we are on Treaty Six Territory, a traditional meeting ground, gathering place, and travelling route to the Cree, Saulteaux (So-toe), Blackfoot, Métis, Dene (De-nay) and Nakota Sioux (Sue). We acknowledge all the many First Nations, Métis, and Inuit whose footsteps have marked these lands for centuries.

3. **ADOPTION OF AGENDAS**

- 3.1 Regular Agenda for April 8, 2025
3.2 Consent Agenda for April 8, 2025
a) **Declaration of No Interest** (*conflict of duty and interest, pecuniary or other*)
b) **Adoption of Minutes**
 - Regular Council Meeting Minutes - March 25, 2025c) **Council Reports**

None

d) **Administrative Reports**
 - Report for Council, Enforcement & Protective Services Monthly Report - March 2025
 - Report for Council, Development & Building Monthly Report - March 2025
 - Report for Council, 2025 Mayor for a Daye) **Boards, Committee and Commission Minutes and/or Reports**
 - Lacombe Foundation Meeting Minutes - February 3, 2025f) **Information**
 - City of Lacombe Council Highlights - March 24, 2025
 - Lacombe County Council Highlights - March 27, 2025g) **Correspondence**
 - Letter from STARS - March 27, 2025

4. **PUBLIC HEARING**

None

5. **DELEGATION**

- 5.1 2024 Financial Audit, *Jeff Alliston, Partner - Metrix Group LLP*
5.2 Northwest Blackfalds Storm Linear Wetland and Outlet Trunk Project, *Martine Francis, Senior Associate, Project Manager - Stantec Consulting Ltd.*

6. **BUSINESS**

- 6.1 Request for Decision, 2024 Audited Financial Statements
6.2 Request for Decision, Northwest Stormwater System Project Award
6.3 Request for Decision, Bylaw 1328.25 - McKay Ranch Phase 6A Redistricting (*First Reading*)
6.4 Request for Decision, Bylaw 1327.25 - 2025 Property Tax Rate Bylaw (*First Reading*)
6.5 Request for Decision, Assessment Services RFP Results
6.6 Request for Decision, Proclamation - 2025 National Volunteer Week
6.7 Request for Decision, Regular Council Meeting Minutes - February 25, 2025 (*Amended*)

7. **NOTICES OF MOTION**

None

8. **CONFIDENTIAL**

- 8.1 Aspen Lakes West - FOIP Section 24 - Advice from Officials

9. **ADJOURNMENT**

Future Meetings/Events:

- Standing Committee of Council Meeting – April 14, 2025
- Regular Council Meeting – April 22, 2025

MINUTES

A Regular Council Meeting for the Town of Blackfalds was held on March 25, 2025, at 5018 Waghorn Street in Council Chambers, commencing at 7:00 p.m.

MEMBERS PRESENT

Mayor Jamie Hoover
Deputy Mayor Edna Coulter
Councillor Marina Appel
Councillor Laura Svab
Councillor Brenda Dennis
Councillor Jim Sands (*virtual*)

ATTENDING

Rick Kreklewich, Director of Community Services (*Acting Chief Administrative Officer*)
Ken Morrison, Director of Emergency Management & Protective Services
Preston Weran, Director of Infrastructure & Planning Services
Jolene Tejkl, Planning & Development Manager
Marco Jadie, IT Tech
Danielle Nealon, Executive & Legislative Coordinator

REGRETS

Kim Isaak, Chief Administrative Officer

MEDIA

None

OTHERS PRESENT

None

WELCOME AND CALL TO ORDER

Mayor Hoover welcomed everyone to the Regular Council Meeting of March 25, 2025, called the meeting to order at 7:00 p.m. and indicated that Councillor Sands was attending virtually.

TREATY SIX LAND ACKNOWLEDGEMENT

A Land Acknowledgement was read to recognize that the Town of Blackfalds is on Treaty Six Territory.

ADOPTION OF AGENDAS

Removal of Regular Agenda Business item 6.4 Request for Decision, Community Foundation of Central Alberta – Community Tour Grant.

Exemption of Consent Agenda item 3.2 b) Standing Committee of Council Meeting was added under the Regular Agenda as Business item 6.4.

062/25 Councillor Svab moved That Council adopt the Regular Agenda for March 25, 2025, as amended.

CARRIED UNANIMOUSLY

063/25 Deputy Mayor Coulter moved That Council adopt the Consent Agenda for March 25, 2025, as amended, containing:

- **Declaration of No Interest** (*conflict of duty and interest, pecuniary or other*)
- **Adoption of Minutes**
 - Regular Council Meeting Minutes - March 11, 2025
- **Council Reports**
 - Mayor Hoover
 - Deputy Mayor Coulter

MINUTES

- Councillor Appel
- Councillor Svab
- Councillor Dennis
- Councillor Sands
- **Administrative Reports**
 - Report for Council, CAO Report - March 2025
 - Report for Council, 2026 Budget Planning Timeline
- **Boards, Committee and Commission Minutes and/or Reports**
 - Family and Community Support Services Board Meeting Minutes - February 13, 2025
- **Information**
 - City of Lacombe Council Highlights - March 10, 2025
 - Lacombe County Council Highlights - March 13, 2025
- **Correspondence**
None

CARRIED UNANIMOUSLY**PUBLIC HEARING****Bylaw 1320.25 – McKay Ranch Phase 4 Redistricting**

Mayor Hoover declared the Public Hearing open at 7:03 p.m. for Bylaw 1320.25.

The purpose of Bylaw 1320.25 is to amend the Land Use Bylaw to redistrict a portion of Lot 1 Block 2 Plan 112 4253 from Urban Reserve District (UR) to Residential Single Dwelling Medium Lot District (R-1M), Residential Multi-Dwelling District (R-2), Parks and Recreation District (PR), and Public Facility District (PF) AND redistrict a portion of Lot 2 Block 1 Plan 120 2396 from Urban Reserve District (UR) to Residential Single Dwelling Medium Lot District (R-1M), Residential Multi-Dwelling District (R-2), and Parks and Recreation District (PR).

First Reading was given to Bylaw 1320.25 on February 25, 2025.

Notice of this Public Hearing was advertised in accordance with Section 606 of the *Municipal Government Act* and the Town of Blackfalds' Public Notification Bylaw and Public Participation Policy as follows:

- On the bulletin board in the Town's Civic Centre, upstairs outside of Council Chambers, commencing February 28, 2025.
- A hard copy of proposed Bylaw 1320.25 was available for viewing at the Town's Civic Centre Front Counter (upstairs) as of February 28, 2025.
- Via email to all local authorities and agencies on March 3, 2025.
- Via email to internal departments on March 3, 2025.
- Circulation to adjacent landowners on March 3, 2025.
- On the Town's electronic sign commencing February 28, 2025.
- March 2025 edition of "Talk of the Town".
- On the Town's website commencing on February 28, 2025.
- Via email to the Municipal Planning Commission on February 27, 2025.
- In the March 13 and March 20, 2025 editions of the Lacombe Express.
- On the Town's social media channels in the weeks leading up to the Public Hearing.

The following written comments have been received to date:

- March 3, 2025, submission from ATCO Gas and Pipelines
- March 3, 2025, submission from Lacombe County
- March 11, 2025, submission from Fortis Alberta

Those in Favour of the Bylaw
(None came forward)

Those Opposed to the Bylaw
(None came forward)

MINUTES

Any Person Deemed to be Affected by the Bylaw Who Wishes to be Heard
(None came forward)

Comments from the Planning & Development
None

Mayor Hoover declared the Public Hearing for Bylaw 1320.25 closed at 7:05 p.m.

Bylaw 1325.25 - 4409 South Street Redistricting

Mayor Hoover declared the Public Hearing open at 7:06 p.m. for Bylaw 1325.25.

The purpose of Bylaw 1325.25 is to bring a new Direct Control #5 District (DC-5) into the Land Use Bylaw and redistrict 4409 South Street (Lot 3 Block 1 Plan 102 223) from Commercial Highway District (C2) to Direct Control District #5.

First Reading was given to Bylaw 1325.25 on February 25, 2025.

Notice of this Public Hearing was advertised in accordance with Section 606 of the *Municipal Government Act* and the Town of Blackfalds' Public Notification Bylaw and Public Participation Policy as follows:

- On the bulletin board in the Town's Civic Centre, upstairs outside of Council Chambers, commencing February 28, 2025.
- A hard copy of proposed Bylaw 1325.25 was available for viewing at the Town's Civic Centre Front Counter (upstairs) as of February 28, 2025.
- Via email to all local authorities and agencies on March 3, 2025.
- Via email to internal departments on March 3, 2025.
- On the Town's electronic sign commencing February 28, 2025.
- March 2025 edition of "Talk of the Town".
- On the Town's website commencing on February 28, 2025.
- Circulation to adjacent landowners on March 3, 2025.
- Via email to the Municipal Planning Commission on February 27, 2025.
- In the March 13 and March 20, 2025 editions of the Lacombe Express.
- On the Town's social media channels in the weeks leading up to the Public Hearing.

The following written comments have been received to date:

- March 3, 2025, submission from ATCO Transmission *Note: The response received from ATCO Transmission on March 3rd is dated July 31, 2024. This is not a mistake; they advised that their position remains the same as it was when the rezoning was previously circulated to them, as such ATCO sent the same letter in response.*
- March 3, 2025, submission from Lacombe County
- March 11, 2025, submission from Fortis Alberta
- March 12, 2025, submission from Rogers

Those in Favour of the Bylaw
(None came forward)

Those Opposed to the Bylaw
(None came forward)

Any Person Deemed to be Affected by the Bylaw Who Wishes to be Heard
(None came forward)

Comments from the Planning & Development
(None)

Mayor Hoover declared the Public Hearing for Bylaw 1325.25 closed at 7:08 p.m.

DELEGATION

None

MINUTES

BUSINESS

Request for Decision, Bylaw 1320.25 - McKay Ranch Phase 4 Redistricting

Following the closing of the Public Hearing, Manager Tejkl brought forward Bylaw 1320.25 - McKay Ranch Phase 4 Redistricting for Council's consideration of Second and Third Reading.

064/25 Councillor Svab moved That Council give Second Reading to Bylaw 1320.25, McKay Ranch Phase 4 Redistricting, as presented.

CARRIED UNANIMOUSLY

065/25 Deputy Mayor Coulter moved That Council give Third Reading to Bylaw 1320.25, McKay Ranch Phase 4 Redistricting, as presented.

CARRIED UNANIMOUSLY

Request for Decision, Bylaw 1325.25 - 4409 South Street Redistricting

Following the closing of the Public Hearing, Manager Tejkl brought forward Bylaw 1325.25, pertaining to 4409 South Street Redistricting for Council's consideration of Second Reading.

066/25 Councillor Dennis moved That Council give Second Reading to Bylaw 1325.25, to redistrict 4409 South Street to Direct Control District #5, as presented.

CARRIED UNANIMOUSLY

Request for Decision, Subdivision File No. S-06-24, McKay Ranch Phase 4

Manager Tejkl brought forward for Council's consideration Subdivision File No. S-06-24 for the McKay Ranch Phase 4.

067/25 Councillor Svab moved That Council, being the designated Subdivision Authority for the Town of Blackfalds, is satisfied that the proposed subdivision meets the relevant considerations, and moves to APPROVE the subdivision to create one (1) Municipal Reserve Lot, five (5) Public Utility Lots, and forty-seven (47) residential lots on a portion of Lot 2 Block 1 Plan 102 2396 and a portion of Lot 1 Block 2 Plan 112 4253 subject to the following conditions:

1. That the Plan of Subdivision shall be updated to remove the Temporary Turnaround R/W at the eastern portion of Eastpointe Drive.
2. That pursuant to Section 84 of the *Land Titles Act*, the subdivision, as amended pursuant to Condition of Subdivision Approval 1, is registered by Plan of Survey.
3. That pursuant to Section 654(1)(d) of the *Municipal Government Act*, all outstanding property taxes are to be paid, or some other arrangements satisfactory to the Town of Blackfalds for payment thereof be made.
4. That pursuant to Section 655(1)(d) of the *Municipal Government Act*, the developer enters into a Development Agreement with the Town of Blackfalds concerning the servicing and development of the subdivision and the payment of off-site levies.
5. That pursuant to Section 655(1) of the *Municipal Government Act*, that the owner/developer register a utility easement right of way as per the requirements of the Town of Blackfalds and/or utility companies concurrent with or prior to registering the subdivisions Plan of Survey.

CARRIED UNANIMOUSLY

MINUTES

Standing Committee of Council Meeting Minutes - March 17, 2025

The Standing Committee of Council Meeting Minutes for March 17, 2025, were exempted from the Consent Agenda for March 17, 2025, for amendments.

- 068/25** Councillor Dennis moved That Council adopt the Standing Committee of Council Meeting Minutes as amended to include Kim Isaak, Chief Administrative Officer, who was in attendance for the meeting virtually.

CARRIED UNANIMOUSLY

NOTICES OF MOTION

None

RECESS

Mayor Hoover called for a five-minute recess at 7:28 p.m.

REGULAR COUNCIL MEETING RETURNED TO ORDER

Mayor Hoover called the Regular Council Meeting back to order at 7:31 p.m.

CONFIDENTIAL

- **Town Fleet Maintenance - FOIP Section 16(1) Disclosure Harmful to Business Interests of a Third Party**
- **Policing - FOIP Section 24(1) Advice from Officials**

- 069/25** Councillor Svab moved That Council move to a closed session commencing at 7:31 p.m. in accordance with Section 197(2) of the *Municipal Government Act* to discuss matters exempt from disclosure under Sections 16 and 24 of the *Freedom of Information and Protection of Privacy Act*.

CARRIED UNANIMOUSLY

Closed Session Attendance: Mayor Jamie Hoover, Deputy Mayor Edna Coulter, Councillor Marina Appel, Councillor Laura Svab, Councillor Brenda Dennis, Councillor Jim Sands (virtual) and Director/Acting CAO Rick Kreklewich, Director Preston Weran and Director Ken Morrison.

- 070/25** Councillor Dennis moved That Council move to come out of the closed session at 8:13 p.m.

CARRIED UNANIMOUSLY

REGULAR COUNCIL MEETING RETURNED TO ORDER

Mayor Hoover called the Regular Council Meeting back to order at 8:13 p.m.

Regular Council Meeting Attendance: Mayor Jamie Hoover, Deputy Mayor Edna Coulter, Councillor Marina Appel, Councillor Laura Svab, Councillor Brenda Dennis, Councillor Jim Sands (virtual) and Director/Acting CAO Rick Kreklewich and Director Ken Morrison.

ADJOURNMENT

Mayor Hoover adjourned the Regular Council Meeting at 8:13 p.m.

Jamie Hoover, Mayor

Kim Isaak, Chief Administrative Officer

MEETING DATE: April 8, 2025

PREPARED BY: Ken Morrison, Director of Emergency Management & Protective Services

SUBJECT: **Enforcement and Protective Services Monthly Report - March 2025**

BACKGROUND

Administration provides the Council with monthly updates for activity from the Town's Municipal Enforcement, Fire Services, OHS, Emergency Management and RCMP.

DISCUSSION

The attached documents are a combination of activities occurring during the month of March for Municipal Enforcement, Occupational Health & Safety, Fire Services, RCMP and Emergency Management.

FINANCIAL IMPLICATIONS

None

ATTACHMENTS

- *Protective Services Monthly Report March 2025*
- *Fire March 2025 Monthly Incident Summary*
- *RCMP CAD Municipal Det. Crime Gauge*
- *RCMP Municipal Five-year Stats*

APPROVALS



Kim Isaak,
Chief Administrative Officer



Director/Author

Protective Services Monthly Report

Municipal Enforcement:

March proved to be another busy one for Municipal Enforcement. Officers patrolled and enforced the Traffic Bylaw, focusing on snow and ice removal from sidewalks. Along with these efforts, Officers continued proactive patrols and enforcement of the *Traffic Safety Act*, particularly focusing on school zones and other high-traffic areas where speed and other traffic control device infractions have been observed.

The Ford F150 and EV Municipal Enforcement vehicles are now equipped with the new In-Car Video Systems and are back in full service. The new Ford Explorer will soon be outfitted with the emergency equipment as well as the new In-Car Video System.

Municipal Enforcement Officers are now fully equipped with Body Worn Cameras.

The Police Committee Meeting was held in March, there are numerous changes occurring with Policing Committees within the province. The Committee is still engaged and looking forward to working within the new parameters in partnership with the RCMP as well as Municipal Enforcement.

The summer student position advertised has now closed, and the successful candidate has been chosen, and we will begin the hiring process.

Key Statistics:

Total Files Generated: 217

Notices for Ice/Snow Buildup on Sidewalks: 108 Files created

Additional Files Created:

Found Property (22)
Parking & driving complaints (22)
Speed warnings issued (10)
Animal Bylaw complaints/tickets issued (7)
Passing School Bus with Flashing Red Lights (7)
Land Bylaw Use complaints/tickets issued (6)
Noise Complaints (4)
Bullying (2)
Assist RCMP (2)
Motor Vehicle Collisions (2)
Towed vehicles for prohibited parking (2)
Trespassing (2)
Neighbour Disputes (1)
Medical assistance (1)
Mischief (1)
Other (18)

Traffic Violations:

Total Traffic Violations Issued: 60

Violations Breakdown:

35 under the *Traffic Safety Act*
15 under Rules of Road and Regulation
6 Vehicle Equipment Regulation
3 Operator Licensing and Vehicle Control Regulation
1 Tobacco, *Smoking, and Vaping Reduction Act*

This report highlights the ongoing efforts of Municipal Enforcement to maintain safety and respond to community issues, particularly during challenging weather conditions.

Municipal Enforcement Statistics are not available this month due to a program error.

Blackfalds Fire Rescue

During March, the 3rd presentation by CPKC Rail was a tabletop train derailment exercise. Going through what and how to mitigate small spills, large spills and fires. What to expect when CPKC officials arrive on scene, and what resources are available.

The rest of the month, we focused on Wildland equipment and fire preparation.

Our posting for a Deputy Chief of Training and Fire Prevention has been filled, and the start date is April 14th.

We brought on two more paid-on-call members this month.

The RFP for a Wildland Type 6 Apparatus was awarded to Commercial Emergency Equipment. We expect delivery mid-April.

In March, the department responded to 14 incidents, which is on pace with March 2024.

A summary of the types of incidents for March 2025 is included.

Occupational Health & Safety

March saw 2 hazard identifications, three (3) near misses, one (1) First Aid incident, two (2) property damage <\$5K, one (1) Environmental spill, two (2) others.

OH&S Advisor attended two (2) morning toolbox meetings (Parks & Facilities), as well as attending Public Works monthly safety meeting and led discussion on daylight saving time changes and applicable hazards.

Reviewed the Manager/Director Worksite Inspection Policy at the Manager's Meeting and explained intent /purpose.

Reviewed and completed some items on the 2024 COR audit corrective action plan. Items included implementing various corrective actions into the Core Point database from inspections, JHSC, incidents, etc.

Assisted departments with due diligence for contractor management. Distributed checklists and documentation to applicable departments.

The TOB Respiratory Code of Practice has been approved, signed off and made available on Motivosity. This document is to be made available at applicable locations and readily available for review (EBC, Abbey, Public Works).

Assigned and re-assigned training in Safety Hub for new hires and employees nearing expiration on various courses.

OH&A Advisor attended ICS 300 training for three days at the Lacombe County Admin Building, as well as completing the TOB "Respect in the Workplace" online training. Along with these, the OH&S Advisor continued IT sessions with Core Point, improving on the functionality of the program.

Created and distributed two (2) safety postings on Motivosity, including Daylight Saving hazards and late winter slips/falls.

RCMP

RCMP attended the Policing Committee and provided an update on Policing statistics to date, as well as an overview of the Policing Priorities.

March was a relatively quiet month for the Blackfalds RCMP within the municipality.

Files of note in the immediate area: Officers made a successful copper wire theft arrest from a business located just east of town on Hwy 597. The investigation involved the use of a Drone, a Police Dog and the traffic unit.

Officers opened and investigated approximately 118 files within the municipality during the month. A multi-vehicle collision occurred on Highway 2, which involved 8 or more semi-trucks and multiple passenger vehicles, because of bad weather. This resulted in Highway 2 being shut down and diversion of traffic in and through Blackfalds. No injuries were reported.

A three-car collision was investigated on Highway 2 A and Park St, involving a vehicle failing to stop for a red light and colliding with a vehicle crossing the highway. No injuries were reported.

A local business was victim of a robbery, with lottery tickets being taken from the front counter; no violence or threats occurred during this incident. This file is still under investigation.

RCMP continue to roll out the Body Worn Cameras, the local detachment is waiting for theirs to be brought into service. They are expecting them to be in action by the end of April.

February statistics are attached, as March statistics are not available yet.

Emergency Management

Attended the CPKC Railroad Training tabletop exercise on training night at the Firehall. This was part of a series of training CPKC put on for the Fire Department; it was an excellent opportunity for information sharing.

An LREMP Agency meeting was held during which AEMA was in attendance. The RFP for the full-scale exercise, as well as the regional plan update, were reviewed and are now ready for review and approval by the Committee in April.

The Town of Blackfalds' yearly Community Emergency Management Plan (CEMP) review was completed, along with our LREMP partners and AEMA, and we currently meet or exceed the requirements under the regulation act.

LCMAO meeting was held on March 20th, a small tabletop exercise was reviewed, as well updates were provided by all partners in attendance.

Three (3) staff members attended ICS 300 training held at Lacombe County.

ICS 100 (April 22nd), ICS 200 (May 6/7), and Operations Section Chief specific training (June 16-18) have been arranged to take place in Lacombe County.

Ken Morrison

Director of Emergency Management & Protective Services

Fax: 403 - 885 - 5499

Blackfalds Fire Rescue Department				BLF	MARCH		2025	
CALL #	DATE	INCIDENT TYPE	DISPATCH EVENT #	LOCATION		RCMP FILE #		MAFP 1244
0041	1	ALARM	BLK2500043	Within Corporate Limits		N/A		N/A
0042	4	MOTOR VEHICLE INCIDENT	BLK2500044	Within Corporate Limits		YES		EMS
0043	9	ALARM	BLK2500046	Within Corporate Limits		N/A		N/A
0044	13	ALARM	BLK2500047	Within Corporate Limits		N/A		N/A
045	16	ALARM	BLK00048	Within Corporate Limits		N/A		N/A
046	16	ALARM	BLK2500049	Within Corporate Limits		N/A		N/A
047	19	ALARM	BLK2500050	Within Corporate Limits		N/A		N/A
048	19	FIRE ILLEGAL BURN	BLK2500051	Lacombe County		N/A		N/A
049	19	ALARM	BLK2500052	Within Corporate Limits		N/A		N/A
050	21	ALARM	BLK2500053	Within Corporate Limits		N/A		N/A
051	24	ALARM	BLK2500054	Within Corporate Limits		N/A		N/A
052	26	ALARM	BLK2500055	Within Corporate Limits		N/A		N/A
053	28	MUTUALAID	BLK2500056	Mutual Aid Structure Fire Lacombe County		N/A		N/A
054	28	MOTOR VEHICLE INCIDENT	BLK2500057	Within Corporate Limits		YES		EMS

**Blackfalds (Municipal) Crime Statistic Summary – January to February****2025/03/06*****Blackfalds (Municipal) – Highlights***

- **Break & Enters** are showing a 80.0% decrease when compared to the same period in 2024 (January to February). There were 4 fewer actual occurrences (from 5 in 2024 to 1 in 2025).
- **Theft of Motor Vehicles** increased by 25.0% when compared to the same period in 2024 (January to February). There were 1 more actual occurrences (from 4 in 2024 to 5 in 2025).
- **Theft Under \$5,000** increased by 266.7% when compared to the same period in 2024 (January to February). There were 8 more actual occurrences (from 3 in 2024 to 11 in 2025).

Blackfalds (Municipal) – Criminal Code Offences Summary

Crime Category	% Change 2024 – 2025 (January to February)
Total Persons Crime	26.9% Decrease
Total Property Crime	0.0% Decrease
Total Criminal Code	11.3% Decrease

From January to February 2025, when compared to the same period in 2024, there have been:

- 7 fewer **Persons Crime** offences;
- 0 more **Property Crime** offences; and
- 8 fewer **Total Criminal Code** offences;

Blackfalds (Municipal) – February, 2025

- There were 1 **Thefts of Motor Vehicles** in February: 0 cars, 0 trucks, 0 minivans, 0 SUVs, 0 motorcycles, 0 other types of vehicles, and 1 vehicles taken without consent.
- There were 1 **Break and Enters** in February: 1 businesses, 0 residences, 0 cottages/seasonal residences, 0 in some other type of location, and 0 unlawfully being in a dwelling house.
- There were a total of 5 **Provincial Roadside Suspensions** in February (5 alcohol related and 0 drug related). This brings the year-to-date total to 7 (6 alcohol related and 1 drug related).
- There were a total of 9 files with the **Spousal Abuse** survey code in February (February 2024: 11). This brings the year-to-date total to 16 (2024: 20).
- There were 141 files with **Victim Service Unit** referral scoring in Blackfalds Municipal: 7 accepted, 21 declined, 1 proactive, 0 requested but not available, and 112 files with no victim.



Blackfalds Municipal Crime Gauge

2025 vs. 2024
January to February

Criminal Code Offences



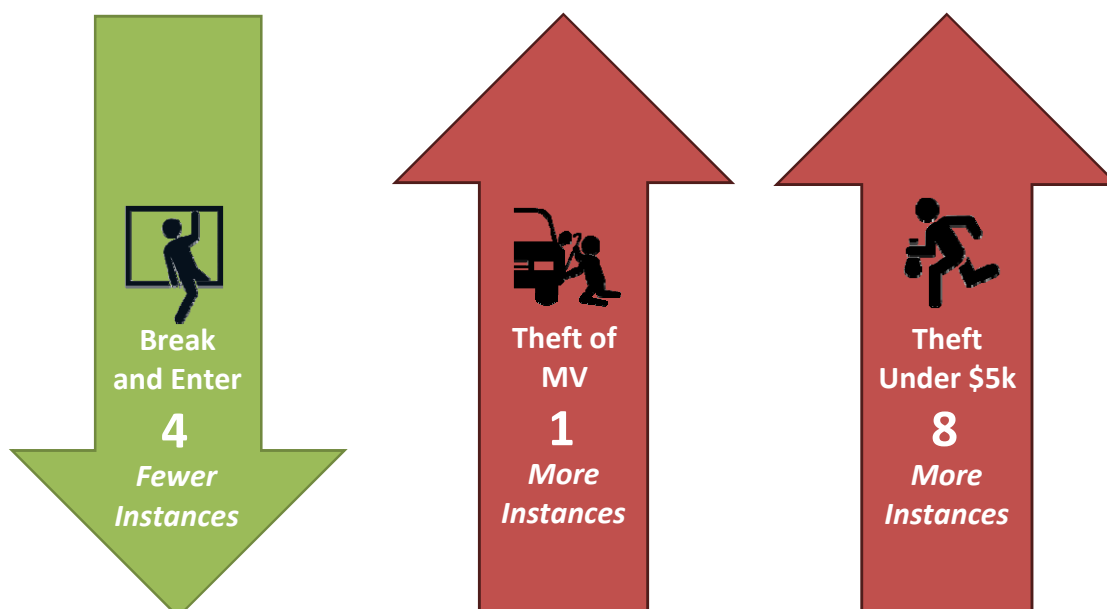
**Total
Criminal Code
Offences:**

11%

Decrease

When compared to
January to February, 2024

Select Property Crime





Blackfalds Municipal Detachment Crime Statistics (Actual) January to February: 2021 - 2025

All categories contain "Attempted" and/or "Completed"

March 6, 2025

CATEGORY	Trend	2021	2022	2023	2024	2025	% Change 2021 - 2025	% Change 2024 - 2025	Avg File +/- per Year
Offences Related to Death		0	0	0	0	0	N/A	N/A	0.0
Robbery		0	0	0	0	0	N/A	N/A	0.0
Sexual Assaults		2	1	0	0	1	-50%	N/A	-0.3
Other Sexual Offences		1	0	1	0	1	0%	N/A	0.0
Assault		8	9	7	16	9	13%	-44%	0.9
Kidnapping/Hostage/Abduction		0	0	0	0	0	N/A	N/A	0.0
Extortion		0	0	0	0	0	N/A	N/A	0.0
Criminal Harassment		1	5	10	7	8	700%	14%	1.6
Uttering Threats		8	5	4	3	0	-100%	-100%	-1.8
TOTAL PERSONS		20	20	22	26	19	-5%	-27%	0.4
Break & Enter		4	6	2	5	1	-75%	-80%	-0.7
Theft of Motor Vehicle		0	9	3	4	5	N/A	25%	0.5
Theft Over \$5,000		0	1	1	1	1	N/A	0%	0.2
Theft Under \$5,000		15	10	4	3	11	-27%	267%	-1.5
Possn Stn Goods		4	4	3	3	0	-100%	-100%	-0.9
Fraud		3	3	10	13	6	100%	-54%	1.6
Arson		0	0	0	1	0	N/A	-100%	0.1
Mischief - Damage To Property		10	9	4	4	6	-40%	50%	-1.3
Mischief - Other		5	5	5	2	6	20%	200%	-0.1
TOTAL PROPERTY		41	47	32	36	36	-12%	0%	-2.1
Offensive Weapons		6	0	1	0	0	-100%	N/A	-1.2
Disturbing the peace		5	2	3	5	1	-80%	-80%	-0.5
Fail to Comply & Breaches		2	5	3	2	2	0%	0%	-0.3
OTHER CRIMINAL CODE		7	7	10	2	5	-29%	150%	-0.9
TOTAL OTHER CRIMINAL CODE		20	14	17	9	8	-60%	-11%	-2.9
TOTAL CRIMINAL CODE		81	81	71	71	63	-22%	-11%	-4.6



Blackfalds Municipal Detachment

Crime Statistics (Actual)

January to February: 2021 - 2025

All categories contain "Attempted" and/or "Completed"

March 6, 2025

CATEGORY	Trend	2021	2022	2023	2024	2025	% Change 2021 - 2025	% Change 2024 - 2025	Avg File +/- per Year
Drug Enforcement - Production		0	0	0	0	0	N/A	N/A	0.0
Drug Enforcement - Possession		1	1	1	0	0	-100%	N/A	-0.3
Drug Enforcement - Trafficking		1	0	0	1	0	-100%	-100%	-0.1
Drug Enforcement - Other		0	0	0	0	0	N/A	N/A	0.0
Total Drugs		2	1	1	1	0	-100%	-100%	-0.4
Cannabis Enforcement		0	1	0	0	0	N/A	N/A	-0.1
Federal - General		1	2	2	1	2	100%	100%	0.1
TOTAL FEDERAL		3	4	3	2	2	-33%	0%	-0.4
Liquor Act		0	0	0	2	0	N/A	-100%	0.2
Cannabis Act		2	0	1	0	1	-50%	N/A	-0.2
Mental Health Act		7	9	19	15	16	129%	7%	2.4
Other Provincial Stats		13	15	13	27	20	54%	-26%	2.6
Total Provincial Stats		22	24	33	44	37	68%	-16%	5.0
Municipal By-laws Traffic		5	1	2	1	3	-40%	200%	-0.4
Municipal By-laws		8	10	7	4	8	0%	100%	-0.6
Total Municipal		13	11	9	5	11	-15%	120%	-1.0
Fatals		0	0	0	0	0	N/A	N/A	0.0
Injury MVC		1	2	1	0	0	-100%	N/A	-0.4
Property Damage MVC (Reportable)		20	37	23	22	21	5%	-5%	-1.3
Property Damage MVC (Non Reportable)		1	3	2	3	6	500%	100%	1.0
TOTAL MVC		22	42	26	25	27	23%	8%	-0.7
Roadside Suspension - Alcohol (Prov)		2	7	11	2	6	200%	200%	0.3
Roadside Suspension - Drugs (Prov)		0	0	0	0	1	N/A	N/A	0.2
Total Provincial Traffic		42	40	53	43	59	40%	37%	3.7
Other Traffic		1	1	1	1	1	0%	0%	0.0
Criminal Code Traffic		6	3	4	4	0	-100%	-100%	-1.1
Common Police Activities									
False Alarms		6	5	11	5	17	183%	240%	2.2
False/Abandoned 911 Call and 911 Act		2	6	2	1	6	200%	500%	0.3
Suspicious Person/Vehicle/Property		27	17	19	22	29	7%	32%	0.9
Persons Reported Missing		6	0	1	3	5	-17%	67%	0.1
Search Warrants		0	0	1	0	0	N/A	N/A	0.0
Spousal Abuse - Survey Code (Reported)		20	29	18	20	16	-20%	-20%	-1.7
Form 10 (MHA) (Reported)		2	3	2	1	0	-100%	-100%	-0.6



Blackfalds Municipal Detachment Crime Statistics (Actual) February: 2021 - 2025

All categories contain "Attempted" and/or "Completed"

March 6, 2025

CATEGORY	Trend	2021	2022	2023	2024	2025	% Change 2021 - 2025	% Change 2024 - 2025	Avg File +/- per Year
Offences Related to Death		0	0	0	0	0	N/A	N/A	0.0
Robbery		0	0	0	0	0	N/A	N/A	0.0
Sexual Assaults		1	0	0	0	0	-100%	N/A	-0.2
Other Sexual Offences		1	0	1	0	0	-100%	N/A	-0.2
Assault		4	5	3	5	5	25%	0%	0.2
Kidnapping/Hostage/Abduction		0	0	0	0	0	N/A	N/A	0.0
Extortion		0	0	0	0	0	N/A	N/A	0.0
Criminal Harassment		1	4	4	2	4	300%	100%	0.4
Uttering Threats		3	2	1	1	0	-100%	-100%	-0.7
TOTAL PERSONS		10	11	9	8	9	-10%	13%	-0.5
Break & Enter		2	4	2	3	1	-50%	-67%	-0.3
Theft of Motor Vehicle		0	2	2	0	1	N/A	N/A	0.0
Theft Over \$5,000		0	0	0	1	0	N/A	-100%	0.1
Theft Under \$5,000		7	5	2	1	4	-43%	300%	-1.0
Possn Stn Goods		1	2	1	0	0	-100%	N/A	-0.4
Fraud		1	3	5	7	4	300%	-43%	1.0
Arson		0	0	0	1	0	N/A	-100%	0.1
Mischief - Damage To Property		3	4	4	2	1	-67%	-50%	-0.6
Mischief - Other		4	2	2	1	4	0%	300%	-0.1
TOTAL PROPERTY		18	22	18	16	15	-17%	-6%	-1.2
Offensive Weapons		0	0	0	0	0	N/A	N/A	0.0
Disturbing the peace		1	1	2	3	0	-100%	-100%	0.0
Fail to Comply & Breaches		0	2	0	2	2	N/A	0%	0.4
OTHER CRIMINAL CODE		3	6	2	0	3	0%	N/A	-0.6
TOTAL OTHER CRIMINAL CODE		4	9	4	5	5	25%	0%	-0.2
TOTAL CRIMINAL CODE		32	42	31	29	29	-9%	0%	-1.9



Blackfalds Municipal Detachment

Crime Statistics (Actual)

February: 2021 - 2025

All categories contain "Attempted" and/or "Completed"

March 6, 2025

CATEGORY	Trend	2021	2022	2023	2024	2025	% Change 2021 - 2025	% Change 2024 - 2025	Avg File +/- per Year
Drug Enforcement - Production		0	0	0	0	0	N/A	N/A	0.0
Drug Enforcement - Possession		0	1	1	0	0	N/A	N/A	-0.1
Drug Enforcement - Trafficking		0	0	0	0	0	N/A	N/A	0.0
Drug Enforcement - Other		0	0	0	0	0	N/A	N/A	0.0
Total Drugs		0	1	1	0	0	N/A	N/A	-0.1
Cannabis Enforcement		0	1	0	0	0	N/A	N/A	-0.1
Federal - General		1	2	1	1	1	0%	0%	-0.1
TOTAL FEDERAL		1	4	2	1	1	0%	0%	-0.3
Liquor Act		0	0	0	1	0	N/A	-100%	0.1
Cannabis Act		1	0	1	0	1	0%	N/A	0.0
Mental Health Act		2	4	8	9	8	300%	-11%	1.7
Other Provincial Stats		3	6	10	17	9	200%	-47%	2.3
Total Provincial Stats		6	10	19	27	18	200%	-33%	4.1
Municipal By-laws Traffic		4	0	1	1	1	-75%	0%	-0.5
Municipal By-laws		3	5	5	2	4	33%	100%	-0.1
Total Municipal		7	5	6	3	5	-29%	67%	-0.6
Fatals		0	0	0	0	0	N/A	N/A	0.0
Injury MVC		0	0	0	0	0	N/A	N/A	0.0
Property Damage MVC (Reportable)		17	20	13	6	10	-41%	67%	-2.8
Property Damage MVC (Non Reportable)		0	3	2	1	1	N/A	0%	0.0
TOTAL MVC		17	23	15	7	11	-35%	57%	-2.8
Roadside Suspension - Alcohol (Prov)		1	3	3	2	5	400%	150%	0.7
Roadside Suspension - Drugs (Prov)		0	0	0	0	0	N/A	N/A	0.0
Total Provincial Traffic		35	24	27	24	33	-6%	38%	-0.4
Other Traffic		0	1	0	1	0	N/A	-100%	0.0
Criminal Code Traffic		3	2	1	3	0	-100%	-100%	-0.5
Common Police Activities									
False Alarms		2	0	7	3	8	300%	167%	1.5
False/Abandoned 911 Call and 911 Act		1	2	1	0	2	100%	N/A	0.0
Suspicious Person/Vehicle/Property		7	7	7	14	17	143%	21%	2.7
Persons Reported Missing		2	0	1	2	1	-50%	-50%	0.0
Search Warrants		0	0	1	0	0	N/A	N/A	0.0
Spousal Abuse - Survey Code (Reported)		10	17	8	11	9	-10%	-18%	-0.8
Form 10 (MHA) (Reported)		0	1	1	0	0	N/A	N/A	-0.1

MEETING DATE: April 8, 2025

PREPARED BY: Jolene Tejkl, Planning & Development Manager

SUBJECT: Development & Building Monthly Report – March 2025

BACKGROUND

Attached is the March 2025 Development & Building Permit Report and Comparison for 2023-2025 year to date. We also have shown the comparison for the year-to-date figures for 2024 on the comparison report.

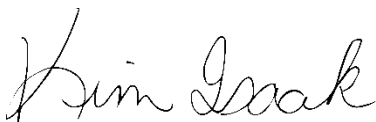
For Council's information, the "other" category captures the following types of residential permits:

- Shed
- Garage & deck. On occasion both a garage and deck will be applied for under the same development permit and when that happens, it will be captured as "other")
- Hot tub
- Ensuite addition to Master Bedroom. This type of development is not appropriate to capture under "addition" because it does not entail a structural alteration as it's changing the interior of the home
- Shed & deck. Occasionally these two developments will be applied for under the same development permit. When that happens, it will fall under "other"
- Grading permits

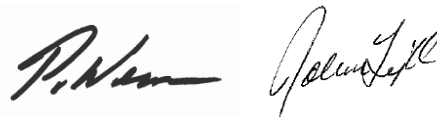
ATTACHMENTS

- *March 2025 Development/Building Permit Report*
- *2023 – 2025 Development/Building Comparison Report*

APPROVALS



Kim Isaak,
Chief Administrative Officer



Department Director/Author

File No.	Civic	District	Development	Decision (otherwise pending)	Date of Decision
29-25	62 Vista Close	R-1M	SFD	approved	18-Mar-25
30-25	5434 Vista Trail	R-1M	SFD	approved	18-Mar-25
31-25	301 Westridge Drive	R-1M	Home Business	approved	6-Mar-25
32-25	5216 Duncan Avenue	I-1	Grading		
33-25	91 Mitchell Crescent	R-1S	Basement Reno	approved	24-Mar-25
34-25	94 Palmer Circle	R-1M	Garage	approved	24-Mar-25
35-25	10 Aztec Street	R-1M	Basement Reno	approved	24-Mar-25
36-25	135 Palmer Circle	R-2	Basement Reno	approved	24-Mar-25
37-25	50 Vista Close	R-1M	SFD		
38-25	4487 Broadway Avenue (unit 225)	C-2	Sign		
39-25	38 Palmer Circle	R-1S	SFD		
40-25	34 Stanford Blvd	R-1M	Home Business	approved	20-Mar-25
41-25	21 Vermont Close	R-1S	SFD		
42-25	29 Prairie Ridge Close	R-2	Side yard relaxation of existing detached garage		
43-25	4500 Blackfalds Crossing Unit 405	C-2	CRU - Daycare (Shell Only)		
44-25	88 Premiere Crescent	R-1L	Front Parking Pad	approved	28-Mar-25
45-25	5302 Vista Trail (Unit 115)	C-3	Change of Occupancy/Use	approved	27-Mar-25
46-25	9 Palisades Street	R-1L	Hot Tub		
47-25	9 Pine Crescent	R-1S	Home Business	approved	28-Mar-25
48-25	Road Right-of-Way (corner of Leung and Womacks Road)	ROW	Retaining Wall		
49-25	4914 Broadway Avenue (Unit 3)	C-1	Interior Tenant Improvements		
50-25	141 Wellington Close	R-1M	Deck		
51-25	133 Briarwood Crescent	R-1M	Garage		
52-25	54 Vista Trail	R-1M	SFD		

Town of Blackfalds Development/Building Permit Comparison 2023 to 2025							2024 YTD	
	2023		2024		2025		March	
	Number of Permits	Dollar Value	Number of Permits	Dollar Value	Number of Permits	Dollar Value	Number of Permits	Dollar Value
Residential								
SFD	21	\$ 7,037,626.70	38	\$ 13,213,080.00	10	\$ 3,247,084.77	6	\$ 1,820,780.00
Duplexes	6	\$ 1,060,000.00	20	\$ 4,774,000.00	0	\$ -	4	\$ 1,160,000.00
Manufactured Home	2	\$ 250,000.00	11	\$ 1,751,566.00	0	\$ -	3	\$ 575,000.00
4-plex	0	\$ -	0	\$ -	0	\$ -	0	\$ -
8-plex	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Townhouses	11	\$ 1,790,000.00	157	\$ 36,667,435.00	4	\$ 960,000.00	6	\$ 912,000.00
Apartment	0	\$ -	0	\$ -	0	\$ -	0	\$ -
SFD w/Accessory suite	0	\$ -	8	\$ 3,495,000.00	0	\$ -	8	\$ -
Total Res. Dwellings	40	\$ 10,137,627	234	\$ 59,901,081	14	\$ 4,207,085	27	\$ 4,467,780
Garage	9	\$ 293,000.00	24	\$ 788,152.61	1	\$ 30,000.00	3	\$ 85,000.00
Deck	9	\$ 102,000.00	11	\$ 105,100.00	1	\$ 4,500.00	0	\$ -
Basement Reno	40	\$ 865,700.00	49	\$ 1,339,000.00	13	\$ 246,000.00	12	\$ 304,500.00
Addition	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Accessory Suite	0	\$ -	1	\$ -	0	\$ -	1	\$ -
Home Business	21	\$ -	20	\$ -	7	\$ -	6	\$ -
Other	44	\$ 1,232,115.84	68	\$ 20,325,799.71	6	\$ 75,000.00	23	\$ 8,609,505.53
Commercial	27	\$ 5,190,341.00	47	\$ 4,594,822.26	8	\$ 1,633,510.00	11	\$ 1,280,900.00
Industrial	4	\$ 200,000.00	5	\$ 2,504,073.00	1	\$ 800,000.00	0	\$ -
Institutional	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Agricultural	1	\$ -	0	\$ -	0	\$ -	0	\$ -
Public Facility	4	\$ 192,300.00	13	\$ 38,078,150.00	1	\$ 200,000.00	4	\$ -
TOTAL PERMITS	199	\$ 18,213,083.54	472	\$ 127,636,178.58	52	\$ 7,196,094.77	87	\$ 14,747,685.53
General Yearly Notes:		1 - 2,500,000 Vista Trail Commercial						
		1 - 1,000,000 Dental Office						

MEETING DATE: April 8, 2025

PREPARED BY: Danielle Nealon, Executive & Legislative Coordinator

SUBJECT: 2025 Mayor for a Day

BACKGROUND

The Mayor for a Day Program is an initiative designed to engage youth in local governance and foster civic responsibility. This program provides Grade 6 students with a unique opportunity to experience the roles and responsibilities of a mayor for a day, encouraging them to think critically about community issues and propose innovative solutions.

DISCUSSION

The 2025 Mayor for a Day Program invites Grade 6 students to participate in a contest where they explain what existing service provided by the Town of Blackfalds is most important to them and their families, and how they would improve it. Alternatively, they can propose a new service that addresses a specific community challenge. Submissions can be in various formats, including letters, campaign ads, brochures, posters, short essays, or videos.

The 2025 Mayor for a Day Program is now open, with a submission deadline of Friday, May 16, 2025. Notifications about the program were sent to Grade 6 teachers in all local schools, aiming to reach a broad audience and encourage more students to participate in the contest.


The top 3 entries will be notified by Thursday, May 22 and invited to attend a pre-Council meet and greet pizza party on Tuesday, June 10, and following, attend the Regular Council Meeting in Council Chambers at the Civic Cultural Centre (Town Office), where the presentation for 2025 Mayor for a Day will be announced and entries will receive some Town of Blackfalds SWAG.

The 2025 Mayor for a Day will attend select events and represent the Town in the Blackfalds Days Parade on Saturday, June 14. An itinerary of events will be shared in advance.

ATTACHMENTS

- 2025 Mayor for a Day Package

APPROVALS



Kim Isaak,
Chief Administrative Officer



Department Director/Author

GET READY TO BE

MAYOR

FOR A DAY



WHAT WE NEED FROM YOU

What existing service provided by the Town of Blackfalds is most important to you and your family, and why? How would you make that service better? (ie. Policing, garbage, snow removal, etc).

*Or what **new** services could the Town of Blackfalds offer that is most important to you and your family, and why?*

- What challenge does your idea address?
- What are the resources/materials and costs needed to make your idea a reality?

SERVE ON COUNCIL

JOIN THE PANCAKE BREAKFAST

RIDE IN THE PARADE



PHOTOS: 2024 MAYOR FOR A DAY FAYTH COLBY

Submit your answer by **Friday, May 16** in one of the following formats:

- Letter
- Campaign Ad
- Brochure
- Poster
- Short Essay
- 30 sec. Video

For details contact:

- Your teacher
- legislative@blackfalds.ca
- 403.885.6248



**BLACKFALDS
DAYS**

BLACKFALDS
ALBERTA

Box 220 | 5018 Waghorn Street
Blackfalds, AB | T0M 0J0
Phone | 403.885.6248
Fax | 403.885.4610
Email | legislative@blackfalds.ca
www.blackfalds.ca



2021 - 2025 Town Council
L-R: Edna Coulter, Laura Svab, Mayor Jamie Hoover, Brenda Dennis, Jim Sands, Marina Appel

TOWN OF BLACKFALDS 2025 MAYOR FOR A DAY CRITERIA

2025 Question: What existing service provided by the Town of Blackfalds is most important to you and your family, and why? How would you make that service better? (ie. Policing, garbage, snow removal, etc).

Or what new services could the Town of Blackfalds offer that is most important to you and your family, and why?

Guidelines:

- Application Deadline: Friday, May 16 at 4:30pm
- Each entry to the Town of Blackfalds Mayor for a Day contest must include a completed submission form and an answer to the question.
- Submissions will be accepted in the form of a letter, campaign ad, brochure, poster, short essay or 30 second video.
- The contest is open to all Grade 6 students who reside and go to school in the Town of Blackfalds but is open to students who attend schools in another division.
- Applications from group submissions will also be accepted.
- One winner will be chosen based on their submission and will be named 2025 Mayor of Blackfalds for a day.
- Submissions will not be returned and will become the property of Town of Blackfalds.

Judging details:

Submission must be received by the deadline and will be judged on creativity and originality.

Prize details:

- The top 3 entries will be notified by Thursday, May 22 and invited to attend the Regular Council Meeting on Tuesday, June 10 in Council Chambers at the Civic Cultural Centre (Town Office), where the presentation for 2025 Mayor for a Day will be announced. The 3 entries will be invited to a pre-council meet and greet pizza party!
- Mayor for a Day items as chosen by the Town of Blackfalds.
- The 2025 Mayor for a Day will attend selected events and represent the Town in the Blackfalds Days Parade (Saturday, June 14). An itinerary of events will be shared in advance.

Legislative Services administers this initiative on behalf of the Mayor.
Questions or comments should be directed to 403.885.6248.

Box 220 | 5018 Waghorn Street
Blackfalds, AB | T0M 0J0
Phone | 403.885.6248
Fax | 403.885.4610
Email | legislative@blackfalds.ca
www.blackfalds.ca



2021 - 2025 Town Council
L-R: Edna Coulter, Laura Svab, Mayor Jamie Hoover, Brenda Dennis, Jim Sands, Marina Appel

TOWN OF BLACKFALDS 2025 MAYOR FOR A DAY SUBMISSION FORM

Each entry to the Town of Blackfalds Mayor for a Day contest must include a completed submission form. The 2025 Mayor for a Day will attend selected events and represent the Town in the Blackfalds Days Parade (Saturday June 14, 2025) and will receive selected items to wear and to keep.

Entries will be received until Friday, May 16. The top 3 entries will be notified by Thursday, May 22 and invited to attend the Regular Council Meeting on Tuesday, June 10 (in Council Chambers at the Civic Cultural Centre), where the winner and runners-up will be announced.

For more information, please call 403.885.6248.

2025 Question:

What existing service provided by the Town of Blackfalds is most important to you and your family, and why? How would you make that service better? (ie. Policing, garbage, snow removal, etc).

Or

What new services could the Town of Blackfalds offer that is most important to you and your family, and why?

Student / Group name(s): _____ Age: _____

Home address: _____

Phone number: _____ Email address: _____

Parent/Guardian's Name: _____

Parent/Guardian's Signature: _____

Name of School you attend: _____

Teacher's name: _____ Teacher's email: _____

Submissions will not be returned and will become the property of Town of Blackfalds.

Please submit entries by the deadline Friday, May 16 at 4:30pm to:

"2025 Mayor for a Day"
Town of Blackfalds, Box 220, 5018 Waghorn Street, Blackfalds, AB T0M 0J0
Phone | 403.885.6248 / Fax: 403.885.4610
Email | legislative@blackfalds.ca



Lacombe Foundation Board Meeting
Monday February 3, 2025 @ 1:00pm
Zoom

MINUTES

Attendance:	Karin Engen	Town of Eckville
	Lenore Eastman	Town of Bentley
	Rob Fehr	Village of Alix
	Barb Shepherd	Lacombe County
	Tracy Hallman	Village of Clive
	Reuben Konnik	City of Lacombe
	Jamie Hoover	Town of Blackfalds
	Lacombe Foundation – Finance	Ann Hultink (regrets)
	The Bethany Group	Carla Beck, Shannon Holtz, Melodie Stol (recorder)

1.	Call to Order The meeting was called to order at 12:58 pm by Board Chair Jamie Hoover.	
2.	Approval of Agenda <i>B. Shepherd moved to accept the agenda as presented.</i> CARRIED	
3.	Approval of Minutes <i>K. Engen moved to approve the November 25, 2024 Organizational and Regular Meeting Minutes as presented.</i> CARRIED <i>Chair Hoover approved use of his electronic signature for the November 25, 2024 minutes.</i>	
4.	Correspondence	
	a.	ASCHA –Home for Housing Conference
	b.	Audit Planning Letter
	<i>L. Eastman moved to accept the Correspondence as information.</i> CARRIED	
5.	Reports	
	a.	Financial Reports N/A Audit tasks being completed
	b.	Occupancy Report to December 31, 2024 Full summary of 2024 provided. Affordable Housing and DSL currently full. Regular Ebbs and flows with lodge occupancy

Caring Communities



	c.	<p>CAO Report</p> <p>Blanket warmer for Eckville is anticipated to arrive early February.</p> <p>Capital projects at Eckville repairs to generator and mag lock systems on the exterior. Railing project awaiting posting to Alberta Purchasing Connection.</p> <p>An information presentation to Staff on benefits plan options was held at the end of January. Next negotiation dates March 3 and 4. Health funding for a Rec therapist for the DSL beds has resulted in a position shared between 3 sites.</p> <p>Lodge events update, Audit update, ASCHA convention and dining update.</p> <p>2025 Seniors income amounts included an increase to the senior's lodge disposable income amount.</p>
		<p><i>T. Hallman moved to accept the reports as information.</i> CARRIED</p>
6.	New Business	
7.	Previous Business	
	a.	<p>Lacombe Lodge Redevelopment Update</p> <ul style="list-style-type: none">- Dec 6 meeting with ADM Williams. Good feedback on the decision to focus on the lodge only.- Off cycle approvals, looking to see the new plan included in the Business Plan submission. Potential to consider continuing care spaces.- City of Lacombe provided some land options for consideration.- Met with Graham Capital to prepare business plan update for the June submission <p>Discussion on sites. Health spaces and the role of capacity planning,</p> <p><i>R. Konnik moved to accept the redevelopment update as information.</i> CARRIED</p>
8.	Next Meeting Date <p>The next meeting will be held on Monday March 24, 2025 at 1:00 pm at the Lacombe Memorial Centre</p>	
9.	Adjournment <p>The February 3, 2025 Lacombe Foundation meeting was declared adjourned at 1:49 pm.</p>	

Jamie Hoover, Board Chair
Lacombe Foundation

Carla Beck, CEO or Shannon Holtz, Director
The Bethany Group

March 24, 2025

Date

March 24, 2025

Date

Caring Communities



City of Lacombe

COUNCIL HIGHLIGHTS

March 24th, 2025

2. Review of Agendas

2.1 Consent of Agenda

- Council acknowledged the CAO Report for March 24th, 2025, and the Letter from Minister Schulz regarding the 2025 Drought and Flood Protection Program Application Approved as information.

3. Open Forum

3.1 Request to Review Order to Remedy Contraventions - Ian Brown

Ian Brown held an open forum presentation for Council on a request to review Order to Remedy contraventions.

Council requested Administration return the matter to Council with a supporting Request for Decision on the Request to Review Order to Remedy Contraventions.

4. Presentations

4.1 Bill 33 – Protection of Privacy Act & Bill 34 – Access to Information Act

Manager of Computer & IT Services Andrew Reed and Record Management & FOIP Coordinator Tabatha Robbins-Deutsch presented changes to the provincial Protection of Privacy Act and the Access to Information Act.

5. Public Hearings

5.1 Bylaw 400.69 LUB Amendment - Red Tape Reductions

Notice was given that the Council of the City of Lacombe gave first reading to Bylaw 400.69 to amend Schedule A of the Land Use Bylaw 400. If approved, Bylaw 400.69 will amend Schedule A of the LUB by decreasing permit processing timelines and providing developer flexibility.

5.2 Bylaw 263.7 - Southeast Area Structure Plan Amendment

Notice was given that the Council of the City of Lacombe gave first reading to Bylaw 263.7 to amend Bylaw 263. If approved, Bylaw 263.7 will amend the Southeast Area Structure Plan by Deleting Map 6, Future Land Use and replacing it with Map 6, Future Land Use.

5.3 Bylaw 400.59 –Land Use Bylaw Amendments- - MacKenzie Ranch FD District to R4 District

Notice was given that the Council of the City of Lacombe gave first reading to Bylaw 400.59 to amend Land Use Bylaw 400. If approved, Bylaw 400.59 will amend Schedule A of the LUB by redesignating the subject site from Future Designation (FD) District to Residential Mixed (R4) District.

5.4 Bylaw 267.6 Fire Station NASP Amendments

Notice was given that the Council of the City of Lacombe gave first reading to Bylaw 267.6 to amend the North Area Structure Plan. If approved, Bylaw 267.6 will amend the North Area Structure Plan by:

1. Deleting Section 5.7.3 in its entirety, which previously did not allow a fire station in this plan area.
2. Amending Section 5.7.4 by deleting the following text: “The City has adopted a cemetery master plan which designates the east of the cemetery as future cemetery lands” and replacing it with “The City has adopted a cemetery master plan which designates lands east of the cemetery as future cemetery as well as other institutional lands”.

Note: Institutional Lands in this case refers to the potential future location of the Lacombe Fire Station.

6. Requests for Decision

6.1 Bylaw 400.69 Amendments to the Land Use Bylaw – Red Tape Reduction

In 2024, the City of Lacombe identified a need to improve and streamline Land Use Bylaw (LUB) 400 in three specific ways: administratively, red tape reduction, and innovation. A series of administrative amendments were approved by Council on January 13th, 2025, under Bylaw 400.64. The second phase, red tape reduction amendments, is presented within this report as Bylaw 400.69. The third phase, focused on innovation in the LUB, is anticipated to come forward in the latter half of 2025.

The red tape reduction amendments within Bylaw 400.69 focus on altering and/or reducing various LUB regulations to streamline and improve permit approval processes. By providing additional clarity in interpreting the LUB, by reducing permit processing times, and in some specific scenarios, by eliminating the requirement for development permits altogether; Bylaw 400.69 is intended to support and enhance a business and development-friendly environment in Lacombe. Moreover, reducing red tape for some home-based businesses, for some business signage applications, and for Accessory Uses in the Commercial Districts is seen to align with the goals of the City’s Strategic Plan, specifically to create an environment conducive for investment and development (Growing the Community).

Council gave second and third reading to Bylaw 400.69, as amended.

6.2 Bylaw 263.7 – Southeast Area Structure Plan Amendment

The City of Lacombe is currently processing proposed amendments to the Mackenzie Ranch Outline Plan which will adjust existing and proposed park space, re-configure the proposed roadways within the Outline Plan area and add additional residential lots/density.

Consideration of the proposed Outline Plan amendments requires an amendment to broadly align Map 6, Future Land Use of the SASP with the proposed Outline Plan amendments, specifically related to the changes to the park spaces, additional residential area, and roads.

Council gave second and third reading to Bylaw 263.7, as presented

6.3 Mackenzie Ranch Outline Plan Amendments

The City has received an application for amendments to the Mackenzie Ranch Outline Plan proposing several changes including:

- Increasing the density by amending low-density residential areas to the R4 Residential Mixed District, which offers a mix of lower and medium-density forms of residential housing types.
- Increasing the number of R1-N Residential Detached Narrow lots.
- Adding an R5 Residential Multi-Unit Dwelling District site in southern portion of the Outline Plan Area.
- Changes to the street layout to accommodate the land use changes.
- Re-configuring Park space in the south portion of the plan area.
- Decreasing the amount of Park / School site in the north-east portion of the plan, by adding more R1-N lots to that area. The re-designed Park / School site includes new trail connections.

Council approved the amendments to the Mackenzie Ranch Outline Plan as presented.

6.4 Bylaw 400.59 Land Use Bylaw Amendment – Redistricting from Future Designation to Residential Mixed District

The City received an application to change the designation of a portion of land within the Mackenzie Ranch Outline Plan to allow for multi-attached housing development to be initiated.

The proposal would re-designate the subject site, specifically a 1.148-hectare parcel to be subdivided from the remainder of the SW ¼ 20-40-26-W4, from Future Designation District (FD) to Residential Mixed District (R4).

This change was presented as an amendment to LUB 400.

Council gave second and third reading to Bylaw 400.59, as presented.

6.5 Bylaw 267.6 Amendments to the North Area Structure Plan (NASP)

Council directed Administration to proceed with all required steps to prepare land at 4410 Woodland Drive for future development of a new Fire Station. One of the required steps to prepare the parcel for development is a text amendment to the NASP to allow for a Fire Station to be located within the plan area.

The NASP was adopted in 2000 and includes lands situated in the north portion of the city. The purpose of the plan is to provide a planning framework for land use development, including the compatibility of land use patterns. It outlines the general pattern for major roadways and utilities as well as broad land uses. The NASP is a statutory document. There are two sections of the NASP that require text amendments, these being Section 5.7.3 and 5.7.4 under Community and Social Facilities.

Council gave second reading to Bylaw 267.6, as presented.

6.6 49C Avenue Plaza Update

In 2024, Council approved the 49C Avenue Plaza Project, a two-phase initiative aimed at improving pedestrian accessibility, traffic calming, and downtown aesthetics.

Phase 1 focuses on pedestrian features such as the 50th Avenue bulb-out and rectangular rapid flashing beacons (RRFBs), sidewalk widening, and traffic features such as making 49C Avenue a one-way and adding 10 street park stalls.

Phase 2 includes closing 49C Avenue along with the additional infrastructure changes required to make it a full-time pedestrian gathering space. \$600K is currently identified in the 2025-2034 Capital Plan to fund the Phase 2 work.

Contractor bids for Phase 1 exceeded the 2025 budget by \$330K. To address the shortfall, Administration worked with the low bidder and the Downtown Area Redevelopment Plan (DARP) Committee to develop options for Council's consideration.

Council approved Option 4 for the 49C Avenue Plaza, which includes the Highway 2A parking lot modifications in 2025, with a \$600,000 increase to the 2025 capital budget, funded by the General Capital Reserve and authorized the replacement of the storm main between 49C Avenue and 49B Avenue (within the Highway 2A service road) in 2025, with costs not to exceed the approved budget for the 2025 Capital Program.

6.7 St. Andrew's United Church 100 Tree Planting Project

The 100 Tree Planting Project is a collaborative effort between the City of Lacombe and the United Church to plant one-hundred trees on a municipal reserve located on the west end of Woodland Drive in Lacombe. This initiative aims to enhance environmental sustainability, foster community engagement and beautify municipal areas.

The project design has been completed following public engagement, including an open house. The project has an estimated cost to the City over three years of \$36K, covered within the current budget. Administration is seeking Council's approval to proceed with this community-driven project.

Council approved the 100 Tree Project final design and approved the naming of the space as 'Woodland Sanctuary'.

8. In Camera

8.2 Land (FOIP Section 16, 24, 25)

Council approved the sale of the property as discussed, in accordance with the terms outlined in the presented memorandum.

8.3 Land (FOIP Section 16)

Council direct Administration to initiate the process to consider removal of the Municipal Reserve status from a portion of Lot 24MR, Block 3, Plan 182 0543.

8.4 Labour (FOIP Section 17)

Council reappointed Tamara Noordhof to the Affordable Housing Steering Committee with a term starting April 12th, 2025, and ending April 11th, 2027.

Council appointed Penny Neufeld to the Lacombe Arts Endowment Committee with a term starting March 25th, 2025, and ending March 24th, 2028.

****The next scheduled Council Meetings:***

- Monday, April 14th, 2025 – Regular Council Meeting at 5:30 p.m. – City Hall

- ***Monday, April 28th, 2025 – Regular Council Meeting at 5:30 p.m. – City Hall***
- ***Monday, May 12th, 2025 – Regular Council Meeting at 5:30 p.m. – City Hall***



HIGHLIGHTS OF THE REGULAR COUNCIL MEETING MARCH 27, 2025

ADVERTISING/PUBLIC NOTIFICATION BYLAW

Council approved first reading of Bylaw No. 1433/25, the Advertising/Public Notification Bylaw. The proposed amendments aim to expand alternative advertising methods to enhance public awareness. A public hearing is scheduled for April 24, 2025 commencing at 9:00 a.m. in the Lacombe County Council Chambers.

WILD BOAR CONTROL BYLAW

Council tabled the proposed Wild Boar Control Bylaw until the Provincial Government completes its review of potential changes to the wild boar industry.

ALIX WAGON WHEEL MUSEUM PRESENTATION

Council received a presentation from Charles Andrews, Board President of the Alix Wagon Wheel Museum, highlighting the museum's initiatives, events, and contributions to the community and the museum's request for County funding for upgrades to the museum building.

FEDERATION OF CANADIAN MUNICIPALITIES CONFERENCE

Council discussed attendance at the Federation of Canadian Municipalities Annual Conference and Trade Show, scheduled for May 29 to June 1, 2025, in Ottawa. It was decided that no members of Council would attend this year.

LOCAL GROWTH AND SUSTAINABILITY GRANT

Council was advised that the Town of Blackfalds has been approved a grant of \$2,314,486 under the 2024/2025 Local Growth and Sustainability Grant - Growth program in support of the Broadway Avenue Reservoir Expansion project.

Next Regular Council Meeting is
April 10, 2025 – 9:00 a.m.

Next Committee of the Whole Meeting is
April 1, 2025 – 9:00 a.m.

Lacombe County Administration Building

****For more details from Lacombe County Council meetings, please refer to the meeting minutes. All meeting minutes are posted on the website (www.lacombecounty.com) after approval.**



March 27, 2025

Office of the Mayor
Town of Blackfalds
PO Box 220
Blackfalds, AB T0M 0J0

Dear Office of the Mayor,

I want to express my sincere gratitude for your donation to STARS. Thanks to the support of people like you, STARS was able to save my life.

When STARS came into my life, it was another beautiful day. My wife and I were supposed to meet our family at the campsite, but they got a flat tire. We went back to help, and as I was under the truck adjusting the spare, the jack slipped. Suddenly, I felt a tremendous weight—the truck was on top of me. Instantly, I knew I was in grave danger. Thankfully, STARS was on their way in minutes. I was relieved to know I was in the best possible hands.

Most people will never need STARS, but your support allows them to always be ready for the ones who do. People who are facing urgent, life-threatening situations, often in remote areas. Your \$11,415.00 donation provides essential assistance to you and your community whenever and wherever it's needed most. STARS gave me a second chance at life, and today I can continue making long-lasting memories with family and friends. STARS was there for me that day because of allies like you. Thank you!

Sincerely,

Scot Lykins
STARS Very Important Patient



403-295-1811 | 1-855-516-4848



1441 Aviation Park NE, Box 570
Calgary, AB T2E 8M7



donations@stars.ca | stars.ca

MEETING DATE: April 8, 2025
PRESENTED BY: Jeff Alliston, Partner - Metrix Group LLP
SUBJECT: 2024 Financial Audit

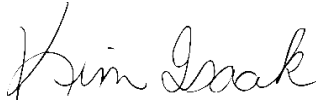
BACKGROUND

Jeff Alliston, representing Metrix Group LLP, will present an overview of the 2024 Financial Audit Findings and Statements.

ATTACHMENTS

- 2024 Council Presentation
- 2024 Audit Findings Report
- Draft 2024 Financial Statements

APPROVALS



Kim Isaak,
Chief Administrative Officer

TOWN OF BLACKFALDS

2024 PRESENTATION TO COUNCIL



METRIX GROUP LLP

CHARTERED PROFESSIONAL
ACCOUNTANTS

Jeff Alliston, CPA, CA
Partner

AUDIT OVERVIEW

- ❑ **ENHANCE DEGREE OF CONFIDENCE OF INTENDED USERS**
- ❑ **ACHIEVED BY AUDITOR EXPRESSING OPINION**
- ❑ **WHETHER FS PRESENT FAIRLY, IN ALL MATERIAL RESPECTS**
 - **WHETHER DUE TO FRAUD OR ERROR**
- ❑ **AUDITOR SEEKING REASONABLE ASSURANCE**
 - **HIGH LEVEL OF ASSURANCE**
 - **NOT ABSOLUTE ASSURANCE**
 - **MOST EVIDENCE PERSUASIVE NOT CONCLUSIVE**
- ❑ **AUDITOR EXERCISES PROFESSIONAL JUDGEMENT**
- ❑ **AUDITOR MAINTAINS PROFESSIONAL SKEPTICISM**
 - **QUESTIONING MIND**
 - **ALERT TO CONDITIONS WHICH MAY INDICATE POSSIBLE MISSTATEMENT**
 - **CRITICAL ASSESSMENT OF AUDIT EVIDENCE**

INDEPENDENT AUDITORS' REPORT

□ OUR OPINION

- PRESENT FAIRLY IN ALL MATERIAL RESPECTS

□ BASIS FOR OPINION

- IN ACCORDANCE WITH CANADIAN GAAS

□ RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE

- PREPARATION AND FAIR PRESENTATION
- IN ACCORDANCE WITH CANADIAN PSAS
- RESPONSIBLE FOR ASSESSING ABILITY TO CONTINUE AS A GOING CONCERN

□ AUDITORS' RESPONSIBILITIES FOR THE AUDIT

- OBTAIN REASONABLE ASSURANCE
- ARE FREE FROM MATERIAL MISSTATEMENT
- PROCEDURES DEPEND ON AUDITORS' JUDGEMENT
- CONSIDER RELEVANT INTERNAL CONTROLS
- EVALUATE ACCOUNTING POLICIES / ESTIMATES

STATEMENT OF FINANCIAL POSITION

	2024	2023 (Restated)
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 17,817,480	\$ 14,330,440
Taxes receivable	532,810	495,232
Trade and other receivables	3,097,698	4,120,379
Investments	17,643,421	15,743,148
Land held for resale	651,000	1,066,181
A	39,742,409	35,755,380
LIABILITIES		
Accounts payable and accrued liabilities	3,473,600	1,752,949
Employee benefit obligations	464,632	424,814
Deposit liabilities	415,650	410,650
Deferred revenue	8,037,727	9,661,237
Liability for contaminated site	546,938	546,938
Long-term debt	18,128,829	18,766,692
Asset retirement obligations	21,446	20,425
B	31,088,822	31,583,705
NET FINANCIAL ASSETS	A - B	C
	8,653,587	4,171,675
NON-FINANCIAL ASSETS		
Tangible capital assets	186,032,593	185,437,028
Prepaid expenses	125,758	135,559
Inventory for consumption	254,143	287,695
D	186,412,494	185,860,282
ACCUMULATED SURPLUS	C+D	
	\$ 195,066,081	\$ 190,031,957

TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE

	2024	2023
Taxes receivable	\$ 419,726	\$ 404,150
Non-current taxes and grants in place	113,084	91,082
	<u>\$ 532,810</u>	<u>\$ 495,232</u>

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INVESTMENTS

	2024	2023 (Restated)
Investments - amortized cost	\$ 9,034,895	\$ 9,756,361
Investments - fair valued	8,608,526	5,986,787
	<u>\$ 17,643,421</u>	<u>\$ 15,743,148</u>

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DEFERRED REVENUE

	2023 (Restated)	Contributions received or receivable	Revenue Recognized	2024
Offsite Levies	\$ 5,549,052	\$ 386,483	\$ -	\$ 5,935,535
Canada Community Building Fund	1,512,124	711,277	(685,855)	1,537,546
Other	343,825	867,393	(875,796)	335,422
Municipal Sustainability Initiative	2,247,351	77,013	(2,110,174)	214,190
Other Federal/Provincial Grants	8,885	318,133	(311,984)	15,034
	<u>\$ 9,661,237</u>	<u>\$ 2,360,299</u>	<u>\$ (3,983,809)</u>	<u>\$ 8,037,727</u>

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LONG-TERM DEBT

- ❑ **LONG-TERM DEBT - \$18,128,829**
 - Debenture Debt – Province of Alberta
 - Current Portion - \$677,043 (2023 – \$637,863)
 - Interest - \$510,295 (2023 - \$560,278)

- ❑ **INTEREST RATES**
 - 2.09% - 3,14%

- ❑ **MATURITY**
 - 2025 - 2045

DEBT LIMITS

	2024	2023
Total debt limit	\$ 45,162,458	\$ 41,553,653
Total debt	(18,128,829)	(18,766,692)
Amount of total debt limit unused	\$ 27,033,629	\$ 22,786,961
Service on debt limit	\$ 7,527,076	\$ 6,925,609
Service on debt	(1,172,138)	(1,148,159)
Amount of service on debt limit unused	\$ 6,354,938	\$ 5,777,450

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NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS

	Opening Balance	Additions	Disposals	Contributed assets	Change in work in	Amortization	Ending Balance
Land	\$ 5,735,965	-	-	-	-	-	5,735,965
Land Improvements	8,065,198	58,322	-	-	-	(412,590)	7,710,930
Buildings	64,708,247	229,311	(1,165,628)	-	54,437	(1,771,864)	62,054,503
Engineered Structures	101,697,337	146,587	-	-	-	(3,547,301)	98,296,623
Machinery and Equipment	2,224,521	332,348	(80,460)	-	28,480	(522,364)	1,982,525
Vehicles	2,004,571	784,840	-	-	-	(227,948)	2,561,463
Work in Progress	1,001,189	6,772,312	-	-	(82,917)	-	7,690,584
	\$ 185,437,028	\$ 8,323,720	\$ (1,246,088)	\$ -	\$ -	\$ (6,482,067)	\$ 186,032,593

STATEMENT OF FINANCIAL POSITION

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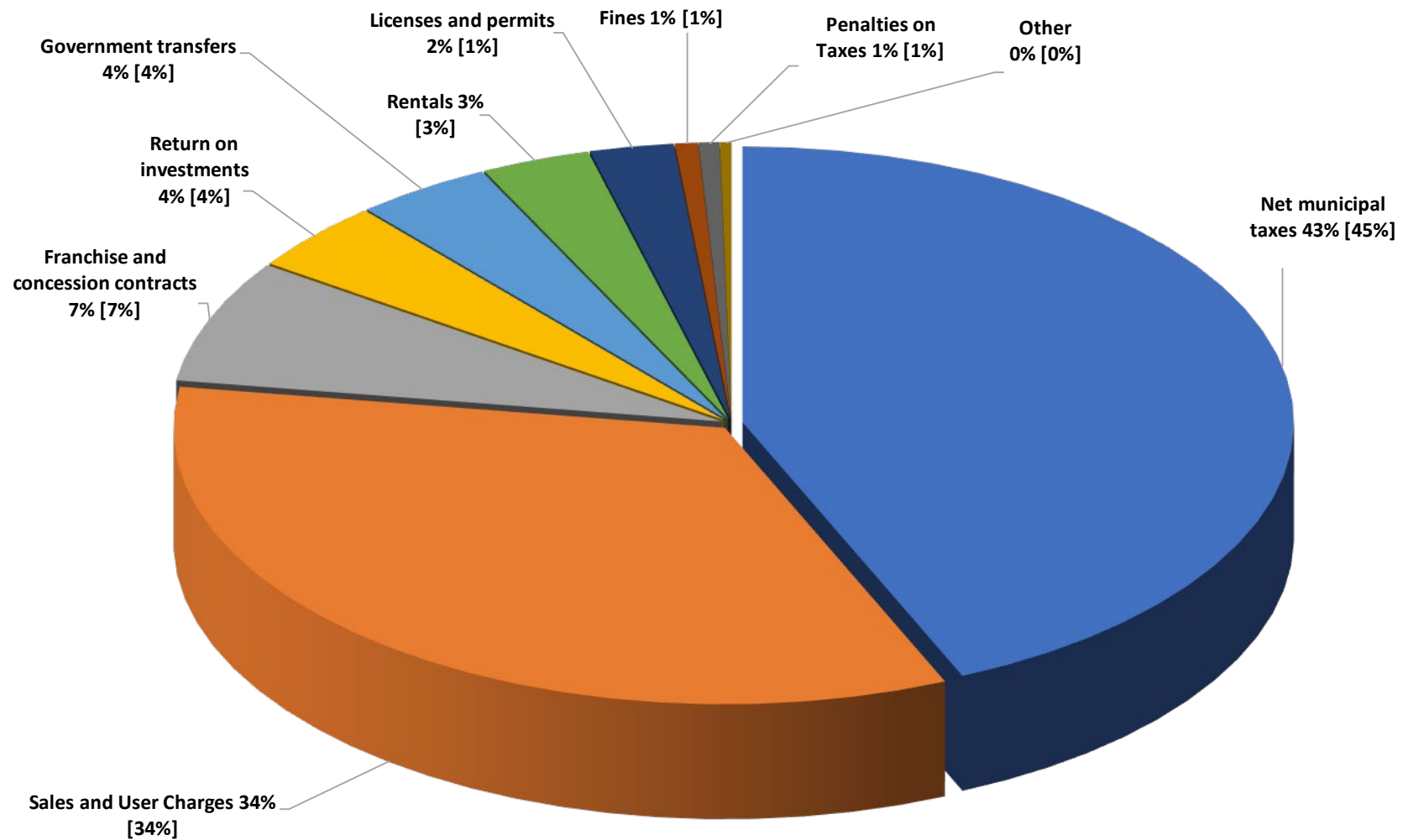
ACCUMULATED SURPLUS

	2024	2023
Unrestricted surplus	\$ 6,749,653	\$ 4,867,855
Equity in tangible capital assets	167,882,318	166,649,911
	\$ 174,631,971	\$ 171,517,766
Restricted surplus		
Inventory, Planning & Development, Information Systems	2,332,751	2,418,820
Protection services	929,153	924,353
Streets	1,544,247	1,958,111
Water, Wastewater, and Solid Waste	6,494,673	7,532,299
Environment	75,000	75,000
F.C.S.S	14,900	15,150
Cemetery	450	450
Economic Development	8,000	8,000
Library	34,778	316,066
Equipment	8,238,905	4,796,232
Parks and Recreation	526,827	472,723
	20,199,684	18,517,204
Accumulated surplus from operations	194,831,655	190,034,970
Accumulated remeasurement gain (loss)	234,426	(3,013)
	\$ 195,066,081	\$ 190,031,957

OPERATING REVENUE

	2024 (Budget)	2024 (Actual)	2023 (Restated)
REVENUE			
Net municipal taxes	\$ 13,063,701	\$ 13,090,370	\$ 12,504,677
Sales and user charges	9,818,721	10,207,220	9,477,596
Franchise and concession contracts	2,020,702	2,169,736	1,978,889
Return on investments	396,032	1,242,477	990,509
Government transfers for operating	1,206,489	1,202,284	1,195,740
Rentals	892,060	965,592	823,665
Licenses and permits	362,334	741,156	336,436
Fines	155,000	202,296	191,708
Penalties on taxes	172,200	185,450	171,615
Other	17,500	101,724	31,600
	<u>\$ 28,104,739</u>	<u>\$ 30,108,305</u>	<u>\$ 27,702,435</u>

OPERATING REVENUE

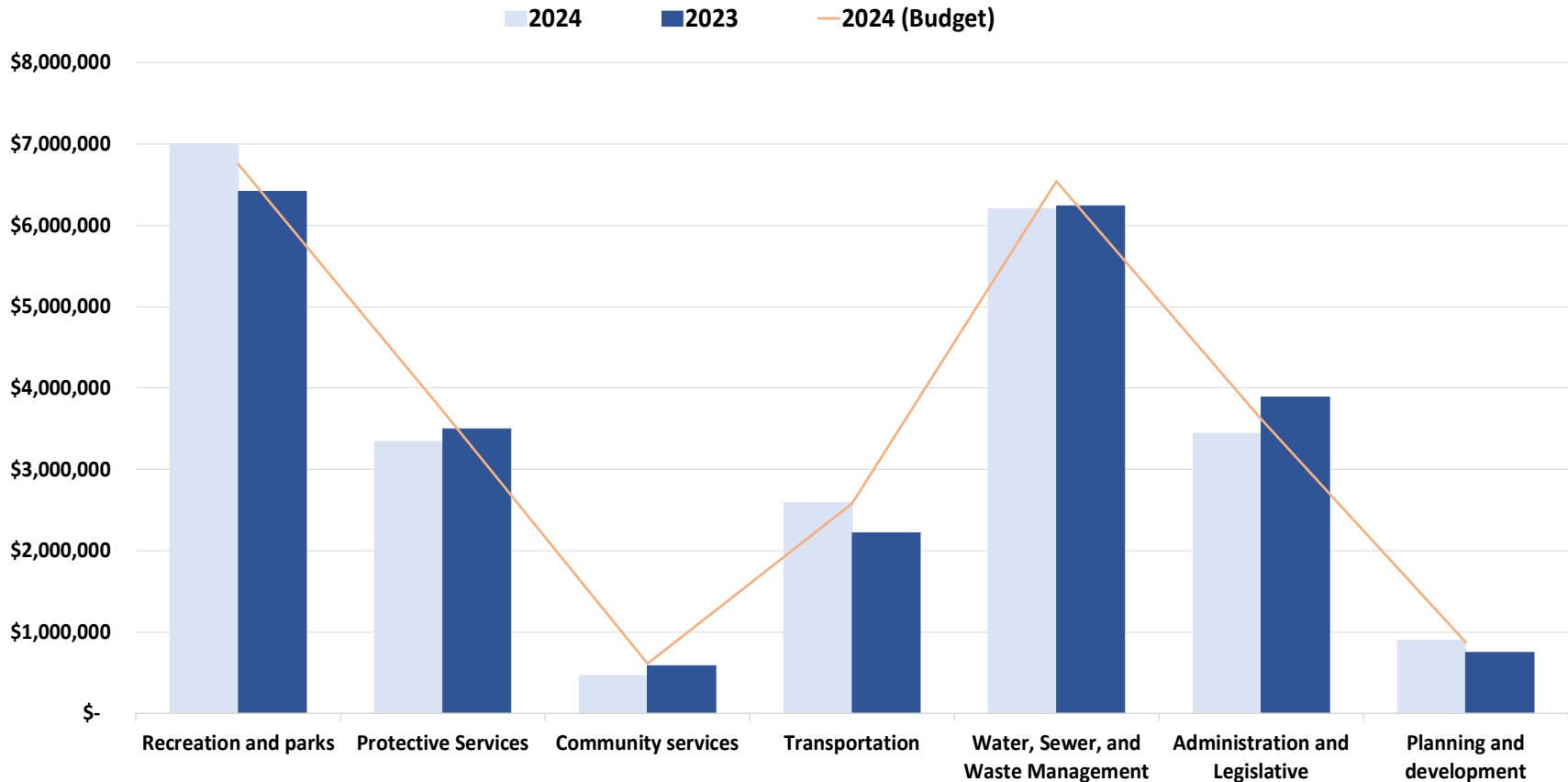


EXPENSES BY FUNCTION

	2024 (Budget)	2024 (Actual)	2023 (Restated)
EXPENSES			
Recreation and parks	\$ 6,756,654	\$ 8,922,538	\$ 8,202,751
Transportation	2,579,409	5,604,488	4,875,177
Protective Services	3,723,147	3,643,959	3,741,215
Water supply and distribution	2,712,373	3,256,519	3,121,490
Administration	3,156,238	3,203,059	3,573,426
Wastewater treatment and disposal	2,142,227	2,407,862	2,593,584
Waste management	1,688,371	1,586,077	1,542,730
Planning and development	873,018	935,141	781,314
Family and community services	609,300	468,194	586,954
Legislative	460,171	391,309	479,272
	<u>\$ 24,700,908</u>	<u>\$ 30,419,146</u>	<u>\$ 29,497,913</u>

EXPENSES BY FUNCTION

(W/O Amortization or Accretion Expense)



EXPENSES BY OBJECT

	2024 (Budget)	2024 (Actual)	2023 (Restated)
EXPENSES			
Salaries, wages, and benefits	\$ 10,659,221	\$ 10,466,338	\$ 9,640,132
Contracted and general services	10,066,300	9,475,626	9,571,261
Amortization	-	6,482,067	5,894,935
Materials, goods, and utilities	2,840,475	3,159,923	2,572,950
Interest on long-term debt	510,296	510,295	560,278
Other expenses	198,710	225,006	830,088
Transfers to individuals and organizations	445,906	98,870	427,296
Accretion	-	1,021	973
	<u>\$ 24,720,908</u>	<u>\$ 30,419,146</u>	<u>\$ 29,497,913</u>

OTHER REVENUE (EXPENSE)

	2024 (Budget)	2024 (Actual)	2023 (Restated)
ANNUAL SURPLUS BEFORE OTHER INCOME	\$ 3,403,831	\$ (310,841)	\$ (1,795,478)
OTHER INCOME			
Government transfers for capital	-	5,311,260	1,104,879
Gain on sale of tangible capital assets	-	225,428	76,895
Development levies	-	38,298	-
Contributed assets	-	-	250,000
Loss on disposal of land held for resale	-	(467,460)	-
	-	5,107,526	1,431,774
ANNUAL SURPLUS	3,403,831	4,796,685	(363,704)
ACCUMULATED SURPLUS, BEGINNING OF YEAR, AS PREVIOUSLY STATED	\$ 196,205,184	\$ 196,205,184	\$ 195,790,091
Restatement	(6,170,214)	(6,170,214)	\$ (5,391,417)
ACCUMULATED SURPLUS, BEGINNING OF YEAR, AS RESTATED	190,034,970	190,034,970	190,398,674
ANNUAL SURPLUS	3,403,831	4,796,685	(363,704)
ACCUMULATED SURPLUS, END OF YEAR	\$ 193,438,801	\$ 194,831,655	\$ 190,034,970

SUMMARY

- ❑ **ANNUAL SURPLUS (DEFICIT)**

\$4,796,685 (2023 – (\$363,704))

- ❑ **NET FINANCIAL ASSETS**

\$8,653,587 (2023 – \$4,171,675)

- ❑ **AUDIT FINDINGS REPORT TO COUNCIL (see report)**

- NO SIGNIFICANT CONTROL DEFICIENCIES
- NO UNUSUAL ACCOUNTING POLICIES / ESTIMATES
- UNCORRECTED MISSTATEMENTS
- NO SIGNIFICANT DIFFICULTIES
- RESTATEMENT

- ❑ **THANK YOU TO MANAGEMENT & STAFF**

- ❑ **QUESTIONS?**



METRIX GROUP LLP

CHARTERED PROFESSIONAL
ACCOUNTANTS

TOWN OF BLACKFALDS

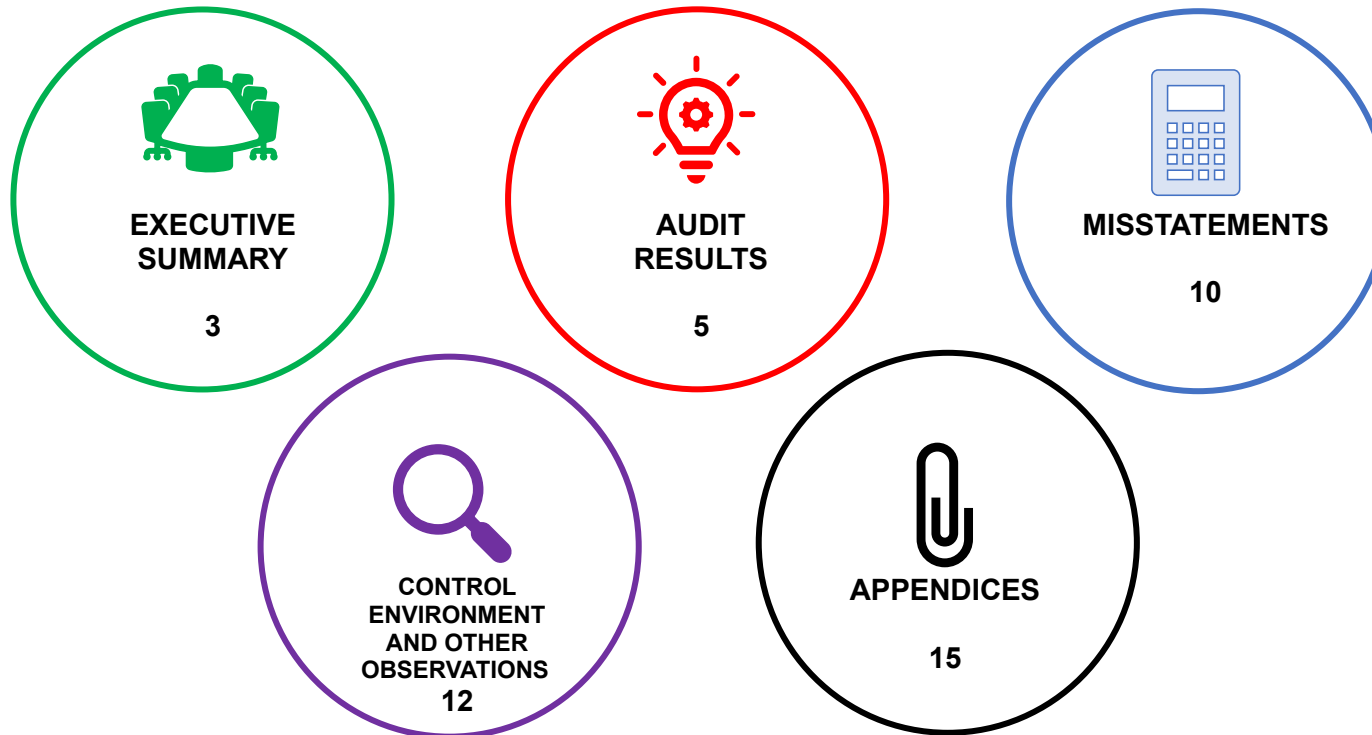
Audit Findings Report

For the year-ended December 31, 2024

April 8, 2025



REPORT CONTENTS





EXECUTIVE SUMMARY

Purpose of this report

The purpose of this report is to communicate clearly with you the findings of our audit of the Town of Blackfalds (the “Town”) for the year ended December 31, 2024. This communication is to summarize the results of our procedures and provide comments on any significant matters, including misstatements accounting policies, estimates, and other matters, that we have identified.

Finalizing the audit

As of April 8, 2025, we have substantially completed the audit of the Town’s financial statement with the exception of:

- Obtaining responses to our legal letter inquiries.
- Completing our subsequent events procedures.
- Obtaining the signed management representation letter.
- Completing our required communication to Council.
- Obtaining evidence of Council’s approval of the financial statements.

We will update Council on significant matters, if any, arising from the completion of the audit, including the completion of the procedures above.

Changes from the audit plan

There have been no other significant changes to our audit plan.

Materiality

The auditors’ determination of materiality is a matter of professional judgement and is affected by the auditors’ perception of the financial information needs of users of the financial statements.

Materiality for the 2024 audit was set at \$1,218,000 (4% of operating expenses) with a trivial threshold of \$60,000. We anticipate that management will record any adjustments that we propose that are of a non-trivial nature. Please refer to summary of adjusted and uncorrected misstatements for misstatements identified.

Significant difficulties encountered during the audit

We encountered no significant difficulties during our audit that should be brought to the attention of Council.

Engagement team

Team member	Role	Experience
Jeff Alliston, CPA, CA Engagement Partner	<p>As the engagement partner, Jeff was responsible for leading the audit and was responsible for the quality and timeliness of the audit.</p> <p>Jeff will also be available throughout the audit process and will attend the Council meeting with management and present the financial statements.</p>	<p>Jeff holds over 15 years of public sector auditing experience working with municipalities of all types and sizes.</p> <p>He has also delivered many presentations on public sector topics and is also a member of the Emerging Issues Task Force as administered by the Government Finance Officers Association – Alberta Chapter.</p>
Dylen Starman, CPA Manager	Dylen was responsible for planning and completion of the file.	Dylen joined Metrix in 2020 and numerous years of experience with not-for-profit organizations, public sector entities (Municipalities), for profit, and municipally controlled corporations.



AUDIT RESULTS

The following is a summary of our audit focus including risks identified, our procedures performed in response, and our findings.

Management override of controls		
Risk	Our Response	Findings
Management is in a unique position to perpetrate financial statement fraud through the manipulation of accounting records. Under Canadian assurance standards, there is a presumed fraud risk related to management's ability to override internal controls. This risk is not rebuttable.	Using data analytics, we have identified journal entries that exhibit characteristics which may be indicative of possible control override. We have assessed the business rationale of the transactions taking into consideration estimates applied, application of accounting policies, evidence of potential management bias.	No significant findings have been identified.
Revenue recognition (including receivable balances, deferred revenue and government transfers)		
Risk	Our Response	Findings
Grant funding subject to external funder restrictions (e.g., Government of Alberta) has been prematurely recognized as revenue.	<ul style="list-style-type: none">- We have obtained understanding of the processes and controls in place over revenues recognition, collections, and provisions.- We inspected significant agreements and other source documentation for funding purpose and restrictions.- We have assessed significant revenue transactions for compliance with external restrictions.- We have tested the subsequent receipt of receivable balances outstanding at year-end.- We have performed a search for unrecorded revenue.	<p>No significant findings have been identified.</p> <p>The Town has recognized a liability related to offsite levies that has been recognized retroactively - see restatement section below.</p>

Net municipal property taxes		
Risk	Our Response	Findings
<p>Net municipal taxes have been incorrectly levied, either due to incorrect assessment values or mill rates.</p> <p>Requisitions have been over or under levied.</p>	<ul style="list-style-type: none"> - We have re-calculated net municipal taxes using third-party assessment values and the mill rates in the approved bylaw. - We have assessed requisitions collected against requisitions invoiced for any municipal taxes over or under levied. 	<p>No significant findings have been identified.</p>
Sales and user charges		
Risk	Our Response	Findings
<p>User fees recorded are incomplete or have been recorded at an incorrect amount.</p>	<ul style="list-style-type: none"> - We have obtained an understanding of the processes and controls in place regarding revenues received. - We inspected significant agreements and other source documentation for funding purpose and restrictions. - We have assessed significant revenue transactions for compliance with external restrictions. - We have performed substantive analytical and substantive testing procedures to assess the completeness and accuracy and valuation of user fees. - We will assess the completeness and existence of deferred revenue recorded. 	<p>No significant findings have been identified.</p>

Operating expenses (including accounts payable and accrued liabilities)		
Risk	Our Response	Findings
Expenses have not been recorded in the correct reporting period, either due to premature recognition or missing accruals, or do not exist.	<ul style="list-style-type: none"> - We have obtained an understanding of the processes and controls in place over procurement and payment. - We have inquired with management and review subsequent Council minutes for significant transactions not recorded. - We have tested a sample of expenses recorded, including significant transactions. - We have performed a search for unrecorded liabilities. - We have examined accrued liabilities for accuracy and cut-off. 	No significant findings have been identified.
Salaries, wages and benefits (including employee benefit obligations)		
Risk	Our Response	Findings
Employees have been paid at a rate inconsistent with their employee contract.	<ul style="list-style-type: none"> - We have obtained an understanding over the processes and controls in place over payroll. - We have performed tests of controls over significant payroll controls. - We have performed substantive analytical procedures over salaries, wages and benefits. - We have coordinate procedures performed with the LAPP agree-upon procedures engagement. 	No significant findings have been identified.

Cash and cash equivalents and Investments (including investment income)		
Risk	Our Response	Findings
<ul style="list-style-type: none"> - There is an inherent risk related to cash and investments. - Investments measurement policy choices may not be appropriate under Canadian public sector accounting standards ("PSAS"). 	<ul style="list-style-type: none"> - We have obtained understanding of processes and controls surrounding treasury activities. - We have obtained third party evidence over the Town's cash and investment balances. - We have tested significant reconciling items in the bank reconciliation. - We have assessed the classification of financial instruments recorded as cash equivalent. - We have assessed the carrying amount of investments held at year-end. - We have recalculated investment income. 	<p>No significant findings have been identified.</p> <p>In 2024, the Town changed the basis of measurement related to investments. The change in policy has applied retroactively – see restatement section below.</p>
Tangible capital assets		
Risk	Our Response	Findings
<p>There exists the risk that TCA has been expensed rather than capitalized or has been recorded incorrectly. Conversely, there exists the risk that expenditures that are not capital in nature have been capitalized.</p> <p>The valuation of TCA is subject to management's estimate which may be complex and subject to change.</p>	<ul style="list-style-type: none"> - We have reviewed the Town's amortization policy. - We have inquired with management regarding any indicators of impairment. - We have performed substantive tests of details over additions and disposals. - We have re-calculated amortization expense and gains / losses on the disposal of TCA. - We have coordinated with procedures performed over deferred revenue. 	<p>No significant findings have been identified.</p>

Liability for contaminated site		
Risk	Our Response	Findings
Town's financial statements were qualified for contaminated sites in 2023 as no assessment was completed. This is a deviation from PSAS.	<ul style="list-style-type: none">- We have obtained management's assessment of contaminated sites.- We have obtained third party assessments and estimates for the identified contaminated site.- We have assessed the mathematical accuracy of the liability calculated.	<p>No significant findings noted.</p> <p>The Town has retroactively recognized the liability – see restatement section below.</p>



MISSTATEMENTS

ADJUSTED MISSTATEMENTS

Audit adjustments have been recorded in order for the Town to comply with reporting requirements under Canadian public sector accounting standards.

Increase (decrease) from opening balances				
Differences noted	Assets	Liabilities	Accumulated Surplus	Annual Surplus
Nine (9) audit adjustments (2023 – seven (7) adjustments)	\$ (1,291,098)	\$ 2,031,974	\$ 3,937,351	\$ 307,139
Total Adjusted Differences (Income Effect)				\$ 307,139

UNCORRECTED MISSTATEMENTS

In accordance with Canadian auditing standards, we are required to request that all uncorrected misstatements be corrected. We have requested this to management.

Management has decided not to correct certain misstatements and has provided representation that the uncorrected misstatements, individually and in aggregate, are not material to the financial statements – please refer to **Appendix 2** for the management representation letter.

The total unrecorded misstatements noted during the audit amounted to a \$27,410 overstatement of the Town's surplus for the year ended December 31, 2024.

Amount of over (under) misstatement				
Description	Assets	Liabilities	Surplus	Accumulated Surplus
To record credit balances in taxes receivable.	\$ (85,821)	\$ (85,821)	\$ -	\$ -
To record library consolidation related to prior years.	-	-	(72,590)	72,590
To record PY unrecorded entry related to deposit liabilities.	-	-	100,000	-
Total unrecorded misstatements	\$ (85,821)	\$ (85,821)	\$ 27,410	\$ 72,590

After considering both quantitative and qualitative factors with respect to the uncorrected misstatements accumulated during the audit, we agree with management that the uncorrected misstatements are not material to the financial statements. Accordingly, our auditors' opinion has not been modified with respect to the uncorrected misstatements presented.

RESTATEMENTS

Due to the changes detailed in Significant Qualitative Aspects of Accounting Policies, the Town has restated fiscal year 2023 balances.

This has resulted in the following changes:

- Decrease to investments by \$196,351
- Increase to deferred revenue by \$5,549,053
- Increase to liability for contaminated site by \$546,938
- Decrease to opening accumulated surplus by \$5,391,417
- Decrease to annual surplus by \$778,797
- Net change to ending accumulated surplus of \$6,170,214 decrease.
- Increase to ending accumulated remeasurement losses by \$3,013.



CONTROL ENVIRONMENT AND OTHER OBSERVATIONS

Our objective is to communicate appropriately to Council any significant deficiencies in internal control that we have identified during the audit and that, in our professional judgement, are of sufficient importance to merit being reported to those charged with governance.

The audit findings contained in this report did not have a material effect on the Town's consolidated financial statements, and as such, our audit report is without reservation with respect to these matters.

Significant Deficiencies of Internal Controls

We have not identified any control deficiencies that we have determined to be significant to internal controls over financial reporting.

Significant Qualitative Aspects of Accounting Policies

Management is responsible for determining significant accounting policies. The choice of different accounting policy alternatives can have a significant effect on the financial position and results of the Town. The application of those policies often involved significant estimates and judgements by management.

Section 648 of the Municipal Government Act ("MGA") – Offsite Levies

This section of the MGA outlines that offsite levies and any interest earned may only be used for specific projects in relation to the collection of revenues from developers. Unspent offsite balances and any interest earned on these offsite balances must be deferred and will be deferred for future use. The Town previously recognized offsite levies collected as revenue on a cash basis.

Unspent collected offsite levies have been recognized as a liability. This change has been applied retroactively.

PS 3450 – Financial Instruments Implementation – Financial Instruments Carried at Fair Value

The Town holds investments in principal protected notes (“PPNs”). The cash flows of PPN are considered to contain an embedded derivative and have been designated as a financial instrument carried at fair value. As the change in measurement constitutes a change in accounting policy, the change has been applied retroactively. The impact to the Town’s consolidated financial statements are as follows:

- The carrying value of financial instruments included in investments are measured at fair value.
- Additional statement of remeasurement gains and losses included.
- Additional disclosures included.

PS 3041 – Portfolio Investments and PS 3450 – Financial Instruments Implementation

Historically the Town’s investments in fixed income securities have been recorded at cost. The costs have been amended and are measured at amortized cost as at December 31, 2024. As this change in measurement constitutes a change in accounting policy, these changes have been applied retroactively. The impact to the Town’s consolidated financial statements are as follows:

- The carrying value of financial instruments included in investments are measured at amortized cost.
- Additional financial statement note disclosures are required.
- Annual amortization on bond discounts and premiums are recorded in the statement of operations.

PS 3260 – Liability for contaminated sites

In 2023, the Town identified a salt contaminated site. Under PS 3260, *Liability for contaminated sites*, the Town is required to record a liability in relation to this site. No estimate was prepared. In 2024, an estimate was obtained and the estimate has been recorded retroactively. The impact on the Town’s consolidated financial statements are as follows:

- Liability for contaminated site is recorded in the consolidated statement of financial position.
- Additional financial statement note disclosures are required.

There have been no other initial selections of, or changes to, significant accounting policies and practices that we would like to bring to your attention.

We are of the opinion that the significant accounting policies and the financial disclosures made by management do not materially misstate the financial statements taken as a whole.

Significant Qualitative Aspects of Accounting Estimates

Management is required to disclose the assumptions it makes about the future, and other major sources of measurement uncertainty, that have a significant risk of resulting in a material misstatement to the financial statements.

Significant estimates relate to the valuation of tangible capital assets, the useful lives and related amortization of tangible capital assets, future cash flows associated with asset retirement obligations and contaminated sites, and contingent liabilities.

Overall, we are satisfied with the reasonability of accounting estimates.

Management Letter

We will be submitting a letter to the Town's management on other matters that we feel should be brought to their attention.



APPENDICES

- **Appendix 1 – Required communications**
- **Appendix 2 – Management representation letter**
- **Appendix 3 – New and revised accounting standards**

Appendix 1 – Required communications

Independence

We have been engaged to audit the financial statement of the Town for the year ending December 31, 2024.

We believe that it is important that we communicate at least annually with you regarding all relationships between the Town and our firm that, in our professional judgement, may reasonably be thought to bear on our independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the Chartered Professional Accountants of Alberta and applicable legislation, covering such matters as:

- (a) Holding a financial interest, either directly or indirectly, in a client;
- (b) Holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client.
- (c) Personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- (d) Economic dependence on a client; and
- (e) Provision of services in addition to the audit engagement.

We are not aware of any relationships between the Town and ourselves that, in our professional judgement, may reasonably be thought to bear on our independence that have occurred from January 1, 2024 to April 8, 2025.

Management representation

Management's representations are integral to the audit evidence we will gather. Prior to the release of our independent auditors' report, we will require management's representations in writing to support the content of our report. Please refer to **Appendix 2**.

Appendix 2 – Management representation letter

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April 8, 2025

Metrix Group LLP
12840 St. Albert Trail
Edmonton Alberta T5L 4H6

Attention: Jeff Alliston, CPA, CA

Dear Sir:

Re: Management representations letter

This representation letter is provided in connection with your audit of the consolidated financial statements of Town of Blackfalds for the year ended December 31, 2024, for the purpose of you expressing an opinion as to whether the consolidated financial statements are presented fairly, in all material respects, in accordance with Canadian public sector accounting standards.

In making the representations outlined below, we took the time necessary to appropriately inform ourselves on the subject matter through inquiries of entity personnel with relevant knowledge and experience, and, where appropriate, by inspecting supporting documentation.

We confirm that (to the best of our knowledge and belief):

1. Financial Statements

We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated January 28, 2025 for:

- Preparing and fairly presenting the consolidated financial statements in accordance with Canadian public sector accounting standards;
- Providing you with:
 - Access to all information of which we are aware that is relevant to the preparation of the consolidated financial statements, such as:
 - A. Accounting records, supporting data and other relevant documentation,
 - B. Minutes of meetings (such as shareholders, board of directors and audit committees) or summaries of actions taken for which minutes have not yet been prepared, and
 - C. Information on any other matters, of which we are aware, that is relevant to the preparation of the consolidated financial statements;
 - Additional information that you have requested from us for the purpose of the audit; and
 - Unrestricted access to persons within the entity from whom you determine it necessary to obtain audit evidence.
- Ensuring that all transactions have been recorded in the accounting records and are reflected in the consolidated financial statements; and
- Designing and implementing such internal control as we determined is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. We have also communicated to you any deficiencies in the design and implementation or the maintenance of internal control over financial reporting of which management is aware.

2. Fraud and Non Compliance

We have disclosed to you:

- a. All of our knowledge in relation to actual, alleged or suspected fraud affecting the entity's consolidated financial statements involving:
 - i. Management;
 - ii. Employees who have significant roles in internal control; or
 - iii. Others where the fraud could have a material effect on the consolidated financial statements;
- b. All of our knowledge in relation to allegations of fraud or suspected fraud communicated by employees, former employees, analysts, regulators or others;
- c. All known instances of non-compliance or suspected non-compliance with laws and regulations, including all aspects of contractual agreements that should be considered when preparing the consolidated financial statements;
- d. All known, actual, or possible litigation and claims that should be considered when preparing the consolidated financial statements; and
- e. The results of our risk assessments regarding possible fraud or error in the consolidated financial statements.

3. Related Parties

We have disclosed to you the identity of all of the Town's related-party relationships and transactions of which we are aware. This includes sales, purchases, loans, transfers of assets, liabilities and services, leasing agreements, guarantees, non-monetary transactions, and transactions for no consideration for the period ended as well as related balances due to or from such parties at the period end.

All related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of Canadian public sector accounting standards.

4. Estimates

We acknowledge our responsibility for determining the accounting estimates required for the preparation of the consolidated financial statements in accordance with Canadian public sector accounting standards. Those estimates reflect our judgment based on our knowledge and experience of past and current events, and on our assumptions about conditions we expect to exist and courses of action we expect to take. We confirm the methods, the data, and the significant assumptions used in making accounting estimates (including the useful lives of tangible capital assets and the corresponding rates of amortization, inventory valuation, future cash flows associated with asset retirement obligations and contaminated sites, recoverability of accounts receivable, and the amount of accrued liabilities) and their related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of Canadian public sector accounting standards.

5. Subsequent Events

All events subsequent to the date of the financial statements and for which Canadian public sector accounting standards requires adjustment or disclosure have been adjusted or disclosed

6. Commitments and Contingencies

All relevant commitments, contingent liabilities/assets or guarantees (written or oral) have been appropriately accounted for and disclosed in the consolidated financial statements in accordance with the requirements of PSAS.

This includes liabilities arising from contract terms, illegal acts or possible illegal acts, and environmental matters that would have an impact on the consolidated financial statements.

7. Adjustments

We have reviewed, approved and recorded all of your proposed adjustments to our accounting records. This includes journal entries, changes to account coding, classification of certain transactions and preparation of, or changes to, certain accounting records.

8. Misstatements

8. Misstatements *(continued)*

The effects of uncorrected misstatements are immaterial, individually and in aggregate, to the consolidated financial statements as a whole. A list of the uncorrected misstatements, including the reasons why they were not corrected, is attached to this letter.

9. Accounting policies

All significant accounting policies are disclosed in the consolidated financial statements and, with the exception of the following policy changes, have been applied consistently with those used in the previous period.

- Carrying value of investments from cost to amortized cost and fair value.
- Recognition of contaminated sites

10. Contractual compliance

We have complied with the terms and conditions of all contractual agreements that could have a material effect, in the event of non-compliance, on the consolidated financial statements.

11. Direct liabilities

We have recorded in the accounts all known liabilities of our Town as at December 31, 2024 except for trivial amounts.

12. Fair values

We confirm that the significant assumptions used in arriving at the fair values of financial instruments as measured and disclosed in the consolidated financial statements are reasonable and appropriate in the circumstances.

13. Litigation

We have informed you of all outstanding and possible claims, whether or not they have been discussed with legal counsel.

14. Contractual agreements

We have disclosed to you, and the Town has complied with, all aspects of contractual agreements that would have a material effect on the financial statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.

Acknowledged and agreed on behalf of Town of Blackfalds by:

Kim Isaak
Chief Administrative Officer

April 8, 2025

Date signed

Justin de Bresser
Director of Corporate Services

April 8, 2025

Date signed

Town of Blackfalds
Year End: December 31, 2024
Schedule of unadjusted errors

Refno	Description	Assets	Liabilities	Equity	Income	Expenses
Unrecorded - factual						
SUD01	To adjust Tax Receivables for	0.00	0.00	0.00	0.00	0.00
SUD02	To record the prior years	72,590.00	0.00	0.00	(72,590.00)	0.00
SUD03	To record differences in	(100,000.00)	0.00	0.00	100,000.00	0.00
		(27,410.00)	0.00	0.00	27,410.00	0.00
	Understated/(Overstated)	(27,410.00)	0.00	0.00	27,410.00	0.00

Prepared by	Reviewed by	Reviewed by
	DBS 3/26/2025	

Town of Blackfalds
Year End: December 31, 2024
Unrecorded journal entries
Date: 1/1/2024 To 12/31/2024

Number	Date	Name	Account No	Reference	Debit	Credit	Recurrence	Misstatement
SUD01	12/31/2024	A/R - Taxes Current	3-12-00-211	C1-1	85,821.42			
SUD01	12/31/2024	Deferred Revenue - CCBF	4-00-00-298	C1-1		85,821.42		
		To adjust Tax Receivables for credit balances. To reflect actuals for FS purposes.						
SUD02	12/31/2024	LIBRARY - Electricity	2-74-07-544	666-1		72,590.00		
SUD02	12/31/2024	Library - Consolidation	4-74-00-711	666-1	72,590.00			
		To record the prior years unconsolidated balances.						
SUD03	12/31/2024	P & D - Other Revenue	1-61-00-590	335-1	100,000.00			
SUD03	12/31/2024	Accumulated Surplus	4-12-00-900	335-1		100,000.00		
		To record differences in outstanding deposits from PY.						
					258,411.42	258,411.42		
Net Income (Loss)			4,769,274.62					

Prepared by	Reviewed by	Reviewed by
	DBS 3/26/2025	

Appendix 3 – New and revised accounting standards

Standard	Summary	Effective Date
PS 1202 Financial Statement Presentation	This standard sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement principles are based on the concepts in the Conceptual Framework for Financial Reporting in the Public Sector.	Fiscal years beginning on or after April 1, 2026. Early adoption is permitted.
The Conceptual Framework for Financial Reporting in the Public Sector	The PSAB's framework replaces the conceptual aspects of PS 1000 – Financial Statement Concepts, and PS 1100 – Financial Statement Objectives.	Fiscal years beginning on or after April 1, 2026. Early adoption is permitted.

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

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Town of Blackfalds

Opinion

We have audited the accompanying consolidated financial statements of the Town of Blackfalds (the "Town"), which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statements of operations and accumulated surplus, changes in net financial assets, remeasurement gains and losses, and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2024, the results of consolidated operations, changes in net financial assets, consolidated remeasurement gains and losses, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Consolidated 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 consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Restated Comparative Information

We draw attention to Note 27 to the financial statements, which explains that certain comparative information presented for the year ended December 31, 2023 has been restated. The consolidated financial statements for the year ended December 31, 2023 (prior to the adjustments that were applied to restate certain comparative information explained in Note 27) were audited by another auditor who expressed a qualified opinion on those financial statements on April 24, 2024 for a deviation from Canadian public sector accounting standards on contaminated sites. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

(continues)



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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 it 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 consolidated 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies 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 consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities with the Town or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

(continues)

Independent Auditors' Report to the Mayor and Council of the Town of Blackfalds (*continued*)

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.

Chartered Professional Accountants

Edmonton, Alberta
April 8, 2025

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibility for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of the consolidated financial statements.

The elected Mayor and Council of the Town of Blackfalds are composed entirely of individuals who are neither management nor employees of the Town. The Mayor and Council have the responsibility of meeting with management and the external auditors to discuss the internal controls over the financial reporting process, auditing matters, and financial reporting issues. The Mayor and Council are also responsible for the appointment of the Town's external auditors.

Metrix Group LLP, an independent firm of Chartered Professional Accountants, is appointed by Council to audit the consolidated financial statements and to report directly to them. The external auditors have full and free access to and meet periodically and separately with both the Mayor and Council and management to discuss their audit findings.

Kim Isaak,
Chief Administrative Officer

Justin de Bresser,
Director of Corporate Services

April 8, 2025
Blackfalds, Alberta

TOWN OF BLACKFALDS
Consolidated Statement of Financial Position
As at December 31, 2024

		<u>2024</u>	<u>2023</u> (Restated) (Note 27)
FINANCIAL ASSETS			
Cash and cash equivalents	(Note 2)	\$ 17,817,480	\$ 14,330,440
Taxes receivable	(Note 3)	532,810	495,232
Trade and other receivables	(Note 4)	3,097,698	4,120,379
Investments	(Note 5)	17,643,421	15,743,148
Land held for resale		<u>651,000</u>	<u>1,066,181</u>
		<u>39,742,409</u>	<u>35,755,380</u>
LIABILITIES			
Accounts payable and accrued liabilities	(Note 7)	3,473,600	1,752,949
Employee benefit obligations	(Note 8)	464,632	424,814
Deposit liabilities		415,650	410,650
Deferred revenue	(Note 9)	8,037,727	9,661,237
Liability for contaminated site	(Note 10)	546,938	546,938
Long term debt	(Note 11)	18,128,829	18,766,692
Asset retirement obligations	(Note 13)	<u>21,446</u>	<u>20,425</u>
		<u>31,088,822</u>	<u>31,583,705</u>
NET FINANCIAL ASSETS		<u>8,653,587</u>	<u>4,171,675</u>
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 6)	186,032,593	185,437,028
Prepaid expenses		125,758	135,559
Inventory for consumption		<u>254,143</u>	<u>287,695</u>
		<u>186,412,494</u>	<u>185,860,282</u>
ACCUMULATED SURPLUS		<u>\$195,066,081</u>	<u>\$ 190,031,957</u>
Accumulated Surplus consists of:			
Accumulated surplus from operations	(Schedule 1, Note 14)	\$194,831,655	\$ 190,034,970
Accumulated remeasurement gains (losses)		<u>234,426</u>	<u>(3,013)</u>
		<u>\$195,066,081</u>	<u>\$ 190,031,957</u>
CONTINGENCIES (Note 18)			
CONTRACTUAL OBLIGATIONS (Note 19)			
ON BEHALF OF COUNCIL:			

Mayor

Councillor

The accompanying notes are an integral part of the consolidated financial statements.

TOWN OF BLACKFALDS

Consolidated Statement of Operations and Accumulated Surplus

For The Year Ended December 31, 2024

		<u>2024</u> (Budget) (Note 22)	<u>2024</u> (Actual)	<u>2023</u> (Restated) (Note 27)
REVENUE				
Net municipal property tax	(Schedule 2)	\$ 13,063,701	\$ 13,090,370	\$ 12,504,677
Sales and user charges		9,818,721	10,207,220	9,477,596
Franchise and concession contracts	(Note 16)	2,020,702	2,169,736	1,978,889
Return on investments		396,032	1,242,477	990,509
Government transfers for operating	(Schedule 3)	1,206,489	1,202,284	1,195,740
Rentals		892,060	965,592	823,665
Licenses and permits		362,334	741,156	336,436
Fines		155,000	202,296	191,708
Penalties on taxes		172,200	185,450	171,615
Other		<u>17,500</u>	<u>101,724</u>	<u>31,600</u>
		<u>28,104,739</u>	<u>30,108,305</u>	<u>27,702,435</u>
EXPENSES				
Recreation and parks		6,756,654	8,922,538	8,202,751
Transportation		2,579,409	5,604,488	4,875,177
Protective services		3,723,147	3,643,959	3,741,215
Water supply and distribution		2,712,373	3,256,519	3,121,490
Administration		3,156,238	3,203,059	3,573,426
Wastewater treatment and disposal		2,142,227	2,407,862	2,593,584
Waste management		1,688,371	1,586,077	1,542,730
Planning and development		873,018	935,141	781,314
Family and community services		609,300	468,194	586,954
Legislative		<u>460,171</u>	<u>391,309</u>	<u>479,272</u>
		<u>24,700,908</u>	<u>30,419,146</u>	<u>29,497,913</u>
ANNUAL SURPLUS BEFORE OTHER INCOME		<u>3,403,831</u>	<u>(310,841)</u>	<u>(1,795,478)</u>
OTHER INCOME				
Government transfers for capital	(Schedule 3)	-	5,311,260	1,104,879
Gain on sale of tangible capital assets		-	225,428	76,895
Development levies		-	38,298	-
Contributed assets		-	-	250,000
Loss disposal of land held for resale		<u>-</u>	<u>(467,460)</u>	<u>-</u>
		<u>-</u>	<u>5,107,526</u>	<u>1,431,774</u>
ANNUAL SURPLUS		<u>\$ 3,403,831</u>	<u>\$ 4,796,685</u>	<u>\$ (363,704)</u>

(Continues)

TOWN OF BLACKFALDS

Consolidated Statement of Operations and Accumulated Surplus (Continued)

For The Year Ended December 31, 2024

	<u>2024</u> (Budget) (Note 22)	<u>2024</u> (Actual)	<u>2023</u> (Restated) (Note 27)
ACCUMULATED SURPLUS, BEGINNING OF YEAR, AS PREVIOUSLY STATED	\$196,205,184	\$196,205,184	\$195,790,091
Restatement (Note 27)	<u>(6,170,214)</u>	<u>(6,170,214)</u>	<u>(5,391,417)</u>
ACCUMULATED SURPLUS, BEGINNING OF YEAR, AS RESTATED	190,034,970	190,034,970	190,398,674
ANNUAL SURPLUS	<u>3,403,831</u>	<u>4,796,685</u>	<u>(363,704)</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$193,438,801</u>	<u>\$194,831,655</u>	<u>\$190,034,970</u>

TOWN OF BLACKFALDS

Consolidated Statement of Change in Net Financial Assets

For The Year Ended December 31, 2024

	<u>2024</u> (Budget) (Note 22)	<u>2024</u> (Actual)	<u>2023</u> (Restated) (Note 27)
ANNUAL SURPLUS	\$ <u>3,403,831</u>	\$ <u>4,796,685</u>	\$ <u>(363,704)</u>
Acquisition of tangible capital asset	(5,400,500)	(8,323,720)	(3,137,643)
Contributed tangible capital asset	-	-	(250,000)
Proceeds on disposal of tangible capital assets	-	1,471,516	209,120
Amortization of tangible capital assets	-	6,482,067	5,895,397
Gain on disposal of tangible capital assets	-	(225,428)	(76,895)
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(5,400,500)</u>	<u>(595,565)</u>	<u>2,639,979</u>
Change in accumulated remeasurement gains (losses)	-	237,439	(3,013)
Net change in prepaid expenses	-	9,801	(73,270)
Net change in inventory for consumption	-	33,552	(26,145)
Net change in land held for resale	-	-	1,066,181
	<u>-</u>	<u>280,792</u>	<u>963,753</u>
CHANGE IN NET FINANCIAL ASSETS	(1,996,669)	4,481,912	3,240,028
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>4,171,675</u>	<u>4,171,675</u>	<u>931,647</u>
NET FINANCIAL ASSETS, END OF YEAR	\$ <u>2,175,006</u>	\$ <u>8,653,587</u>	\$ <u>4,171,675</u>

TOWN OF BLACKFALDS**Consolidated Statement of Remeasurement Gains and Losses****For The Year Ended December 31, 2024**

	<u>2024</u>	<u>2023</u> (Restated) (Note 27)
ACCUMULATED REMEASUREMENT GAINS (LOSSES), BEGINNING OF YEAR	\$ (3,013)	\$ -
Unrealized gain (loss) from adoption of PS 3450: Investments designated at fair value	-	(118,290)
Amounts reclassified to statement of operations: Investments designated at fair value	(41,204)	-
Unrealized gain (loss) attributable to: Investments designated at fair value	<u>278,643</u>	<u>115,277</u>
NET CHANGE FOR THE YEAR	<u>237,439</u>	<u>(3,013)</u>
ACCUMULATED REMEASUREMENT GAINS (LOSSES), END OF YEAR	\$ <u>234,426</u>	\$ <u>(3,013)</u>

TOWN OF BLACKFALDS
Consolidated Statement of Cash Flows
For The Year Ended December 31, 2024

	<u>2024</u>	<u>2023</u>
OPERATING ACTIVITIES		
Annual surplus	\$ 4,796,685	\$ (363,704)
Non-cash items included in annual surplus:		
Gain on disposal of tangible capital assets	(225,428)	(76,895)
Amortization of tangible capital assets	6,482,067	5,895,397
Contributed tangible capital assets	-	(250,000)
Accretion of asset retirement obligation	1,021	973
Amortization of bond discount (premium)	(17,502)	74,061
Changes in non-cash working capital balances:		
Taxes receivable	(37,578)	(13,749)
Trade and other receivables	1,022,681	(18,645)
Land held for resale	415,181	(1,066,181)
Prepaid expenses	9,801	(73,270)
Inventory for consumption	33,552	(26,145)
Accounts payable and accrued liabilities	1,720,651	(445,753)
Employee benefit obligations	39,818	21,785
Deposit liabilities	5,000	(64,094)
Deferred revenue	(1,623,510)	949,450
Asset retirement obligation	-	19,452
Liability for contaminated site	-	546,938
	<u>12,622,439</u>	<u>5,109,620</u>
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	(8,323,720)	(3,137,643)
Proceeds on disposal of tangible capital assets	1,471,516	209,120
Transfer of land held for resale	-	1,029,506
	<u>(6,852,204)</u>	<u>(1,899,017)</u>
INVESTING ACTIVITIES		
Proceeds from sale of investments	6,259,798	-
Purchase of investments	(7,905,130)	(5,131,863)
	<u>(1,645,332)</u>	<u>(5,131,863)</u>
FINANCING ACTIVITIES		
Long-term debt repayments	(637,863)	(2,415,155)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,487,040	(4,336,415)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>14,330,440</u>	<u>18,666,855</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	(Note 2) \$ <u>17,817,480</u>	\$ <u>14,330,440</u>

TOWN OF BLACKFALDS
Schedule of Changes in Accumulated Surplus
For The Year Ended December 31, 2024

SCHEDULE 1

	<u>Unrestricted</u>	<u>Restricted Surplus</u>	<u>Equity in Tangible Capital Assets</u>	<u>2024</u>	<u>2023 Restated (Note 27)</u>
BALANCE, BEGINNING OF YEAR, AS PREVIOUSLY STATED	\$ 5,775,799	\$ 23,779,474	\$ 166,649,911	\$ 196,205,184	\$ 195,790,091
Restatement (Note 27)	<u>(907,944)</u>	<u>(5,262,270)</u>	<u>-</u>	<u>(6,170,214)</u>	<u>(5,391,417)</u>
BALANCE, BEGINNING OF YEAR, AS RESTATED	4,867,855	18,517,204	166,649,911	190,034,970	190,398,674
Annual surplus	4,796,685	-	-	4,796,685	(363,704)
Purchase of tangible capital assets	(8,323,720)	-	8,323,720	-	-
Disposal of tangible capital assets	1,246,088	-	(1,246,088)	-	-
Annual amortization expense	6,482,067	-	(6,482,067)	-	-
Accretion of asset retirement obligation	1,021	-	(1,021)	-	-
Unrestricted funds designated for future use	(6,042,601)	6,042,601	-	-	-
Restricted funds utilized	4,360,121	(4,360,121)	-	-	-
Long-term debt repaid	<u>(637,863)</u>	<u>-</u>	<u>637,863</u>	<u>-</u>	<u>-</u>
BALANCE, END OF YEAR	<u>\$ 6,749,653</u>	<u>\$ 20,199,684</u>	<u>\$ 167,882,318</u>	<u>\$ 194,831,655</u>	<u>\$ 190,034,970</u>

Schedule of Property Taxes Levied

For The Year Ended December 31, 2024

	<u>2024</u> (Budget) (Note 22)	<u>2024</u> (Actual)	<u>2023</u> (Actual)
TAXATION			
Real property taxes levied	\$ 12,562,901	\$ 12,591,416	\$ 11,960,814
Alberta School Foundation Fund	3,874,655	3,883,855	3,610,582
Lacombe seniors foundation	103,360	103,629	100,460
Designated industrial property	<u>1,280</u>	<u>1,277</u>	<u>1,206</u>
	<u>16,542,196</u>	<u>16,580,177</u>	<u>15,673,062</u>
REQUISITIONS			
Requisition - ASFF	3,873,855	3,883,855	3,610,582
Requisition - Seniors foundation	103,360	103,360	100,440
Requisition - DIP	1,280	1,297	1,187
Joint economic area	<u>(500,000)</u>	<u>(498,705)</u>	<u>(543,824)</u>
	<u>3,478,495</u>	<u>3,489,807</u>	<u>3,168,385</u>
NET MUNICIPAL PROPERTY TAXES	<u>\$ 13,063,701</u>	<u>\$ 13,090,370</u>	<u>\$ 12,504,677</u>

Schedule of Government Transfers

For The Year Ended December 31, 2024

	2024 (Budget) (Note 22)	2024 (Actual)	2023 (Actual)
TRANSFERS FOR OPERATING			
Federal operating grants	\$ 299,120	\$ 305,600	\$ 290,352
Local governments	515,995	499,086	507,814
Provincial operating grants	<u>391,374</u>	<u>397,598</u>	<u>397,574</u>
	<u>1,206,489</u>	<u>1,202,284</u>	<u>1,195,740</u>
TRANSFERS FOR CAPITAL			
Federal capital grants	-	1,188,376	256,173
Provincial capital grants	-	2,845,854	848,706
Local capital grants	<u>-</u>	<u>1,277,030</u>	<u>-</u>
	<u>-</u>	<u>5,311,260</u>	<u>1,104,879</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 1,206,489</u>	<u>\$ 6,513,544</u>	<u>\$ 2,300,619</u>

TOWN OF BLACKFALDS
Schedule of Segmented Disclosure
For The Year Ended December 31, 2024

SCHEDULE 4

	Protective <u>Services</u>	Transportation <u>Services</u>	Water and <u>Wastewater</u>	Waste <u>Management</u>	Planning and <u>Development</u>	Recreation and <u>Parks</u>	Public Health <u>and Welfare</u>	General <u>Government</u>	<u>2024</u>
REVENUE									
Net municipal property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,090,370	\$ 13,090,370
Sales and user charges	137,007	50,730	6,749,949	1,759,542	144,372	1,282,892	51,685	31,043	10,207,220
Franchise and concession contracts	-	-	-	-	-	-	-	2,169,736	2,169,736
Investment income	-	-	-	-	-	-	-	1,242,477	1,242,477
Government transfers for operating	336,239	2,211	-	-	-	461,065	250,011	152,758	1,202,284
Rentals	450,841	-	-	-	-	506,046	-	8,705	965,592
Fines, licenses and permits	234,675	-	-	-	624,496	-	-	84,281	943,452
Other revenues	973	40,068	76,103	-	27,119	28,571	-	114,340	287,174
	<u>1,159,735</u>	<u>93,009</u>	<u>6,826,052</u>	<u>1,759,542</u>	<u>795,987</u>	<u>2,278,574</u>	<u>301,696</u>	<u>16,893,710</u>	<u>30,108,305</u>
EXPENSES									
Salaries, wages and benefits	1,407,938	849,963	600,750	193,085	548,145	4,079,181	349,630	2,437,646	10,466,338
Contracted and general services	1,607,223	901,802	3,740,932	1,344,983	317,243	841,503	28,243	693,697	9,475,626
Amortization	300,400	3,018,358	1,037,016	6,351	39,326	1,923,239	383	156,994	6,482,067
Materials, goods, and utilities	302,915	818,092	285,683	41,658	15,848	1,421,569	65,913	208,245	3,159,923
Interest on long-term debt	5,023	15,039	-	-	-	490,233	-	-	510,295
Other expenses	9,445	1,234	-	-	8,054	140,888	-	65,385	225,006
Transfers to individuals and organizations	11,015	-	-	-	6,525	24,904	24,025	32,401	98,870
Accretion	-	-	-	-	-	1,021	-	-	1,021
	<u>3,643,959</u>	<u>5,604,488</u>	<u>5,664,381</u>	<u>1,586,077</u>	<u>935,141</u>	<u>8,922,538</u>	<u>468,194</u>	<u>3,594,368</u>	<u>30,419,146</u>
ANNUAL SURPLUS (DEFICIT) BEFORE OTHER INCOME	<u>(2,484,224)</u>	<u>(5,511,479)</u>	<u>1,161,671</u>	<u>173,465</u>	<u>(139,154)</u>	<u>(6,643,964)</u>	<u>(166,498)</u>	<u>13,299,342</u>	<u>(310,841)</u>
OTHER INCOME									
Government transfers for capital	-	3,399,231	1,408,285	-	49,825	445,754	8,165	-	5,311,260
Gain on disposal of tangible capital assets	204,991	-	-	-	-	-	-	20,437	225,428
Development levies	-	-	-	-	38,298	-	-	-	38,298
Loss on land held for resale	-	-	-	-	-	-	-	(467,460)	(467,460)
	<u>204,991</u>	<u>3,399,231</u>	<u>1,408,285</u>	<u>-</u>	<u>88,123</u>	<u>445,754</u>	<u>8,165</u>	<u>(447,023)</u>	<u>5,107,526</u>
ANNUAL SURPLUS (DEFICIT)	<u>\$ (2,279,233)</u>	<u>\$ (2,112,248)</u>	<u>\$ 2,569,956</u>	<u>\$ 173,465</u>	<u>\$ (51,031)</u>	<u>\$ (6,198,210)</u>	<u>\$ (158,333)</u>	<u>\$ 12,852,319</u>	<u>\$ 4,796,685</u>

The accompanying notes are an integral part of the consolidated financial statements.

TOWN OF BLACKFALDS
Schedule of Segmented Disclosure
For The Year Ended December 31, 2024

SCHEDULE 5

	Protective Services	Transportation Services	Water and Wastewater	Waste Management	Planning and Development	Recreation and Parks	Public Health and Welfare	General Government	2023 (Restated) (Note 27)
REVENUE									
Net municipal property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,504,677	\$ 12,504,677
Sales and user charges	146,529	102,002	6,261,474	1,643,154	10,979	1,230,244	54,209	29,005	9,477,596
Franchise and concession contracts	-	-	-	-	-	-	-	1,978,889	1,978,889
Government transfers for operating	327,194	-	-	-	-	367,921	245,489	255,136	1,195,740
Investment income	-	-	-	-	-	-	-	990,509	990,509
Rentals	359,089	-	-	-	-	463,647	-	929	823,665
Fines, licenses and permits	216,097	-	-	-	244,195	-	-	67,852	528,144
Other revenues	3,310	-	72,761	-	-	26,190	-	100,954	203,215
	<u>1,052,219</u>	<u>102,002</u>	<u>6,334,235</u>	<u>1,643,154</u>	<u>255,174</u>	<u>2,088,002</u>	<u>299,698</u>	<u>15,927,951</u>	<u>27,702,435</u>
EXPENSES									
Salaries, wages and benefits	1,216,096	794,834	640,492	212,677	521,760	3,483,513	435,954	2,334,806	9,640,132
Contracted and general service	1,997,075	712,844	3,826,640	1,308,800	201,266	849,866	32,729	642,041	9,571,261
Amortization	247,144	2,655,304	1,013,635	1,857	31,799	1,783,673	385	161,138	5,894,935
Materials, goods, and utilities	251,496	696,018	234,307	19,396	23,359	1,063,508	86,429	198,437	2,572,950
Other expenses	6,783	379	-	-	3,130	123,520	-	696,276	830,088
Interest on long-term debt	11,606	15,798	-	-	-	532,874	-	-	560,278
Transfers to individuals and organizations	11,015	-	-	-	-	364,824	31,457	20,000	427,296
Accretion	-	-	-	-	-	973	-	-	973
	<u>3,741,215</u>	<u>4,875,177</u>	<u>5,715,074</u>	<u>1,542,730</u>	<u>781,314</u>	<u>8,202,751</u>	<u>586,954</u>	<u>4,052,698</u>	<u>29,497,913</u>
ANNUAL SURPLUS (DEFICIT) BEFORE OTHER INCOME	<u>(2,688,996)</u>	<u>(4,773,175)</u>	<u>619,161</u>	<u>100,424</u>	<u>(526,140)</u>	<u>(6,114,749)</u>	<u>(287,256)</u>	<u>11,875,253</u>	<u>(1,795,478)</u>
OTHER INCOME									
Government transfers for capital	593,936	267,951	-	-	-	220,402	-	22,590	1,104,879
Contributed tangible capital assets	-	-	-	-	-	-	-	250,000	250,000
Gain on disposal of tangible capital assets	-	-	-	-	-	-	-	76,895	76,895
	<u>593,936</u>	<u>267,951</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>220,402</u>	<u>-</u>	<u>349,485</u>	<u>1,431,774</u>
ANNUAL SURPLUS (DEFICIT)	<u>\$ (2,095,060)</u>	<u>\$ (4,505,224)</u>	<u>\$ 619,161</u>	<u>\$ 100,424</u>	<u>\$ (526,140)</u>	<u>\$ (5,894,347)</u>	<u>\$ (287,256)</u>	<u>\$ 12,224,738</u>	<u>\$ (363,704)</u>

The accompanying notes are an integral part of the consolidated financial statements.

TOWN OF BLACKFALDS
Schedule of Tangible Capital Assets
For The Year Ended December 31, 2024

SCHEDULE 6

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>	<u>Engineered Structures</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Work in Progress¹</u>	<u>2024</u>	<u>2023</u>
COST:									
Balance, Beginning of Year	\$ 5,735,965	\$ 11,562,645	\$ 77,012,384	\$ 155,067,891	\$ 10,827,001	\$ 4,030,282	\$ 1,001,189	\$ 265,237,357	\$ 263,262,828
Additions	-	58,322	229,311	146,587	332,348	784,840	6,772,312	8,323,720	3,137,643
Contributed assets	-	-	-	-	-	-	-	-	250,000
Disposals	-	-	(1,488,036)	-	(258,513)	(52,556)	-	(1,799,105)	(1,347,962)
Change in work in progress	-	-	54,437	-	28,480	-	(82,917)	-	(65,152)
Balance, End of Year	<u>5,735,965</u>	<u>11,620,967</u>	<u>75,808,096</u>	<u>155,214,478</u>	<u>10,929,316</u>	<u>4,762,566</u>	<u>7,690,584</u>	<u>271,761,972</u>	<u>265,237,357</u>
ACCUMULATED AMORTIZATION:									
Balance, Beginning of Year	-	3,497,447	12,304,137	53,370,554	8,602,480	2,025,711	-	79,800,329	74,156,315
Amortization	-	412,590	1,771,864	3,547,301	522,364	227,948	-	6,482,067	5,895,397
Disposals	-	-	(322,408)	-	(178,053)	(52,556)	-	(553,017)	(251,383)
Balance, End of Year	<u>-</u>	<u>3,910,037</u>	<u>13,753,593</u>	<u>56,917,855</u>	<u>8,946,791</u>	<u>2,201,103</u>	<u>-</u>	<u>85,729,379</u>	<u>79,800,329</u>
2024 NET BOOK VALUE	<u>\$ 5,735,965</u>	<u>\$ 7,710,930</u>	<u>\$ 62,054,503</u>	<u>\$ 98,296,623</u>	<u>\$ 1,982,525</u>	<u>\$ 2,561,463</u>	<u>\$ 7,690,584</u>	<u>\$ 186,032,593</u>	<u>\$ -</u>
2023 NET BOOK VALUE	<u>\$ 5,735,965</u>	<u>\$ 8,065,198</u>	<u>\$ 64,708,247</u>	<u>\$ 101,697,337</u>	<u>\$ 2,224,521</u>	<u>\$ 2,004,571</u>	<u>\$ 1,001,189</u>	<u>\$ -</u>	<u>\$ 185,437,028</u>
¹ Construction in progress is comprised of									
	<u>\$ -</u>	<u>\$ 1,134,542</u>	<u>\$ -</u>	<u>\$ 6,556,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,690,584</u>	<u>\$ -</u>

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Town of Blackfalds (the "Town") are the representations of management prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Town are as follows:

(a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenue, and expenses, changes in net financial position and cash flows of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to Council for the administration of their financial affairs and resources. Included with the municipality are the following:

Family and Community Support Services
Blackfalds Public Library

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

(b) Basis of Accounting

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

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

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

Revenue is recognized in the period when the related expenses are incurred, services performed/goods provided, or the tangible capital assets are acquired.

(c) Tax Revenue

Property tax revenue is based on assessments determined in accordance with the *Municipal Government Act*. Tax rates are established annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal.

Construction and borrowing costs associated with local improvement projects are recovered through annual special property assessments during the period of the related borrowing. These levies are collectible from property owners for work performed by the Town. Under the accrual basis of accounting, revenues to be received from local improvement assessments are recognized in full in the period the local improvement project costs are incurred and the passing of the related imposition by-law.

(Continues)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Requisition Over-Levies and Under-Levies

Requisition over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

(e) 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 consolidated financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

(f) Pension Expense

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

(g) Valuation of Financial Instruments

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

Financial Statement Component	Measurement
Cash and cash equivalents	Cost
Accounts receivable	Lower of cost and net recoverable value
Inventories for consumption	Lower of cost and replacement cost
Investments	Fair value and amortized cost
Land held for resale	Lower of cost and net realizable value
Accounts payable and accrued liabilities	Cost
Long-term debt	Amortized cost
Contaminated sites	Cost
Asset retirement obligations	Amortized cost

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the consolidated statement of remeasurement gains and losses. Upon settlement, the cumulative gains or losses are reclassified from the consolidated statement of remeasurement gains and losses and recognized in the consolidated statement of operations and accumulated surplus. Interest and dividends attributable to financial instruments are reported in the consolidated statement of operations and accumulated surplus. When the restricted nature of a financial instrument and any related changes in fair value create a liability, unrealized gains and losses are recognized as deferred revenue.

(Continues)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) Valuation of Financial Instruments (Continued)

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the consolidated statement of operations and accumulated surplus. A write-down of an investment to reflect a loss in value that is other than temporary is not reversed for a subsequent increase in value.

For financial assets and liabilities measured using amortized cost, the effective interest method is used to determine interest revenue or expense.

Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

Management evaluates contractual obligations for the existence of embedded derivatives and elects to either designate the entire contract for fair value measurement or separately measure the value of the derivative component when characteristics of the derivative are not closely related to the economic characteristics and risks of the contract itself.

Contracts to buy or sell non-financial items for the Town's normal purchase, sale or usage requirements are not recognized as financial assets or liabilities.

For financial instruments in the fair value measurement category, financial instruments are classified as level 1, 2, or 3 for the purposes of describing the basis of the inputs used to measure the fair value of the financial instrument, as described below:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: Market-based inputs other than quoted prices that are observable for the asset or liability either directly or indirectly.
- Level 3: Inputs for the asset or liability that are not based on observable market data; assumptions are based on the best internal and external information available and are most suitable and appropriate based on the type of financial instrument being valued in order to establish what the transaction price would have been on the measurement date in an arm's length transaction.

(h) Cash and Cash Equivalents

Cash and cash equivalents include items that are readily convertible to known amounts of cash, are subject to an insignificant risk of change in value, and have a maturity of three months or less at acquisition.

(i) Investments

Fixed income and other investments are measured at amortized cost. Where there has been a loss in value that is other than a temporary decline, the respective investments are written down to recognize the loss.

Investments measured at fair value consists of bonds with embedded derivatives and are measured at fair value based on quoted market rates. Unrealized differences between amortized cost and fair value are reported as remeasurement gains or losses in the statement of remeasurement gains and losses.

Investment earnings are recorded as revenue in the period earned.

(Continues)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Land Held For Resale

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

(k) Contaminated Sites

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 the post-remediation including operation, maintenance, and monitoring.

(l) Asset Retirement Obligations

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets.

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.

Asset retirement obligations are initially measured at the later of the date of acquisition or legislative obligation. When a liability for an asset retirement obligation is recognized, the asset retirement costs are added to the carrying amount of the related tangible capital asset in productive use and are amortized over the estimated useful life of the related tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets or for tangible capital assets no longer in productive use are expensed in the consolidated statement of operations.

When the future retirement date is unknown, the asset retirement obligation is measured at the current estimated cost to settle or otherwise extinguish the liability. When the future retirement date is known, a present value technique is used to measure the liability. Subsequent to the initial measurement, the asset retirement obligation is adjusted to reflect the passage of time and changes in the estimated future cash flows underlying the obligation and is recognized as an accretion expense in the consolidated statement of operations.

(Continues)

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(m) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Contributed assets are capitalized and are recorded at their estimated fair value upon acquisition and are also recorded as revenue. Construction in progress represents assets which are not available for productive use and therefore are not subject to amortization.

The cost, less residual value, of tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

Asset	Years
Land improvements	2 - 5
Buildings	10 - 50
Engineered structures	
Water system	45 - 75
Wastewater system	45 - 75
Other engineered structures	15 - 60
Machinery and equipment	3 - 38
Vehicles	3 - 25

Cultural and Historical Tangible Capital Assets

Historical artifacts owned by the Town are not recorded in tangible capital assets, but are disclosed.

Leases

Leases are classified as capital or operating leases. Leases that transfer substantially all benefits and risks to the Town incidental to ownership of property are accounted for as capital leases. Assets under a capital lease are included within the respective tangible capital asset classification. All other leases are accounted for as operating leases and the related lease payments are charged as incurred.

Inventory for consumption

Inventory held for consumption is valued at the lower of cost or replacement cost.

(Continues)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(n) Use of Estimates

The preparation of consolidated 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 consolidated financial statements, and the reported amounts of revenue and expenditures during the period. Where management uncertainty exists, the consolidated financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. The amounts recorded for valuation of tangible capital assets, the useful lives and related amortization of tangible capital assets, future cash flows associated with asset retirement obligations, contaminated sites, and contingent liabilities are areas where management makes significant estimates and assumptions in determining the amounts to be recorded in the consolidated financial statements.

(o) Recently Adopted Accounting Standards

Effective January 1, 2024, the Town has adopted Canadian public sector accounting standards PS 3400 Revenue, PS 3160 Public Private Partnerships, and PSG-8 Portfolio Purchased Intangible Assets. The new standards have been applied prospectively. Comparative results have not been restated. Adoption of these standards had no effect on the Town's consolidated financial statements from previous years.

Effective January 1, 2023, the Town has adopted Canadian public sector accounting standards PS 3450 Financial Instruments. The standard has been applied retroactively. Comparative results have been restated. Adoption of this standard on the Town's consolidated financial statements is detailed in Note 27.

(p) Future Accounting Standard Pronouncements

The following summarizes upcoming changes to *Public Sector Accounting Standards*. The Town will continue to assess the impact and prepare for the adoption of these standards.

i) Financial Statement Presentations

PS 1202, Financial Statement Presentation, sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement principles are based on the concepts in the Conceptual Framework for Financial Reporting in the Public Sector. This standard is applicable to fiscal years beginning on or after April 1, 2026.

ii) The Conceptual Framework for Financial Reporting

The PSAB's framework replaces the conceptual aspects of PS 1000 – Financial Statement Concepts, and PS 1100 – Financial Statement Objectives. This standard is applicable to fiscal years beginning on or after April 1, 2026.

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

2. CASH AND CASH EQUIVALENTS

	<u>2024</u>	<u>2023</u>
Cash	\$ 7,578,157	\$ 5,864,689
Cash equivalents	<u>10,239,323</u>	<u>8,465,751</u>
	<u>\$ 17,817,480</u>	<u>\$ 14,330,440</u>

The Town's cash equivalents are composed of savings accounts that pay monthly interest and bear interest of 1.50% to 5.45% annually.

3. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLES

	<u>2024</u>	<u>2023</u>
Taxes receivable	\$ 419,726	\$ 404,150
Non-current taxes and grants in place	<u>113,084</u>	<u>91,082</u>
	<u>\$ 532,810</u>	<u>\$ 495,232</u>

4. TRADE AND OTHER RECEIVABLES

	<u>2024</u>	<u>2023</u>
Trade receivables	\$ 1,286,362	\$ 1,289,666
Receivable from other governments	1,316,846	2,638,899
Goods and Services Tax recoverable	228,963	54,570
Other accrued receivables	152,135	89,662
Accrued interest	112,262	129,476
Under levy receivables	<u>1,130</u>	<u>10,521</u>
	3,097,698	4,212,794
Less: Allowance for doubtful accounts	<u>-</u>	<u>(92,415)</u>
	<u>\$ 3,097,698</u>	<u>\$ 4,120,379</u>

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

5. INVESTMENTS

	<u>2024</u>	<u>2023</u> (Restated) (Note 27)
Investments - amortized cost	\$ 9,034,895	\$ 9,756,361
Investments - fair valued	<u>8,608,526</u>	<u>5,986,787</u>
	<u>\$ 17,643,421</u>	<u>\$ 15,743,148</u>

The composition of portfolio investments measured at amortized cost is as follows:

	<u>2024</u>		<u>2023</u>	
	<u>Carrying value</u>	<u>Market value</u>	<u>Carrying value</u>	<u>Market value</u>
Fixed income securities	\$ 8,733,232	\$ 8,691,965	\$ 9,470,289	\$ 9,238,883
Servus Credit Union shares	301,663	301,663	286,072	286,072
	-	-	-	-
	<u>\$ 9,034,895</u>	<u>\$ 8,993,628</u>	<u>\$ 9,756,361</u>	<u>\$ 9,524,955</u>

The fixed income securities have effective interest rates ranging from 1.67% to 3.93% per annum (2023 - 0.29% to 4.10%), maturing between July 2024 and January 2028.

The composition of portfolio investments measured at fair value is as follows:

	<u>2024</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest bearing securities				
Principal protected notes	\$ -	\$ 8,608,526	\$ -	\$ 8,608,526
	<u>2023</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest bearing securities				
Principal protected notes	\$ -	\$ 5,986,787	\$ -	\$ 5,986,787

The fair value measurements are those derived from:

Level 1 - Quoted prices in active markets for identical assets.

Level 2 - Fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the assets, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Fair value measurements are those derived from valuation techniques that include inputs for the assets that are not based on observable market data (i.e. unobservable inputs).

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

6. CREDIT FACILITY

The Town has a revolving demand credit facility of \$1,000,000. The credit facility bears interest at the bank's prime rate minus 0.25% (effective rate of 5.20%). As at December 31, 2024 there was no amount drawn under this facility (2023 - \$NIL). The credit facility is secured under the general security agreement.

The Town has a credit card with a credit limit of \$100,000. The credit facility does not bear interest as payments are withdrawn from the Town's bank accounts the first of each month. There was no amount drawn under this facility (2023 - \$NIL). This facility is unsecured.

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2024</u>	<u>2023</u>
Accounts payable and accrued liabilities	\$ 2,372,187	\$ 1,609,188
Holdbacks payable	636,007	69,530
Payable to other governments	407,109	29,299
Lacombe emergency management partnership (Note 17)	37,870	24,505
Interest on long-term debt	<u>20,427</u>	<u>20,427</u>
	<u>\$ 3,473,600</u>	<u>\$ 1,752,949</u>

8. EMPLOYEE BENEFITS OBLIGATION

	<u>2024</u>	<u>2023</u>
Accrued vacation pay	\$ 408,596	\$ 402,471
Accrued sick leave benefit	<u>56,036</u>	<u>22,343</u>
	<u>\$ 464,632</u>	<u>\$ 424,814</u>

The obligation is comprised of vacation, overtime, and sick time that employees have earned or are entitled to within the next budgetary year.

Vacation and overtime are governed by various employment agreements and Alberta Labour Standards. Overtime can be banked or paid out. Certain employees are allowed to bank up to 40 hours of overtime a year.

Sick time is accrued at a rate of one day per month to a maximum of 480 hours. The accrual is reduced when sick time is taken by the employee. Employees are only allowed to accrue up to 12 days per year to use as sick time and the accrual does not vest with the employee.

TOWN OF BLACKFALDS**Notes to Consolidated Financial Statements****For The Year Ended December 31, 2024****9. DEFERRED REVENUE**

Deferred revenue is comprised of the following amounts, which have been received from various third parties and are restricted to the eligible operating and capital projects as approved in the funding agreements for a specified purpose. These amounts are recognized as revenue in the period in which the related expenditures are incurred.

	<u>2023</u> (Restated) (Note 27)	Contributions received or <u>receivable</u>	Revenue <u>Recognized</u>	<u>2024</u>
Offsite Levies	\$ 5,549,052	\$ 386,483	\$ -	\$ 5,935,535
Canada Community Building Fund	1,512,124	711,277	(685,855)	1,537,546
Other	343,825	867,393	(875,796)	335,422
Municipal Sustainability Initiative	2,247,351	77,013	(2,110,174)	214,190
Other Federal/Provincial Grants	<u>8,885</u>	<u>318,133</u>	<u>(311,984)</u>	<u>15,034</u>
	<u>9,661,237</u>	<u>2,360,299</u>	<u>(3,983,809)</u>	<u>8,037,727</u>

10. CONTAMINATED SITE

	<u>2024</u>	<u>2023</u> (Restated) (Note 27)
Salt contaminated site	\$ <u>546,938</u>	\$ <u>546,938</u>

The Town has accepted responsibility to remediate salt contamination from a former Town site. Liability estimated is based on environmental site assessments.

The reported liability is based on estimates and assumptions using the best information available at the end of the reporting period. Future events, such as changes to regulatory requirements, may result in a significant change to the estimated total liability and will be recognized prospectively, as a change in estimate, when applicable.

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

11. LONG-TERM DEBT

	<u>2024</u>	<u>2023</u>
Debenture debt	\$ <u>18,128,829</u>	\$ <u>18,766,692</u>

Debenture debt is repayable to the Province of Alberta, bears interest at rates ranging from 2.09% to 3.14% per annum and matures in periods 2025 to 2045. Debenture debt is issued on credit and security of the Town at large.

Principal and interest repayments relating to long term debt are due are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 677,043	\$ 495,095	\$ 1,172,138
2026	1,057,763	473,540	1,531,303
2027	1,088,484	442,820	1,531,304
2028	1,120,113	411,191	1,531,304
2029	1,152,677	378,626	1,531,303
Thereafter	<u>13,032,749</u>	<u>2,091,012</u>	<u>15,123,761</u>
	<u>\$ 18,128,829</u>	<u>\$ 4,292,284</u>	<u>\$ 22,421,113</u>

Interest on long-term debt amounted to \$510,295 (2023 - \$560,278). The Town's total cash payments for interest is \$510,295 (2023 - \$524,150).

12. DEBT LIMITS

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

	<u>2024</u>	<u>2023</u>
Total debt limit	\$ <u>45,162,458</u>	\$ 41,553,653
Total debt	<u>(18,128,829)</u>	<u>(18,766,692)</u>
Amount of debt limit unused	<u>\$ 27,033,629</u>	<u>\$ 22,786,961</u>
Service on debt limit	\$ <u>7,527,076</u>	\$ 6,925,609
Service on debt	<u>(1,172,138)</u>	<u>(1,148,159)</u>
Amount of service on debt limit unused	<u>\$ 6,354,938</u>	<u>\$ 5,777,450</u>

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

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

13. ASSET RETIREMENT OBLIGATION

The Town owns an Arena Ammonia Plant and the Town is legally required to perform activities for disposing of ammonia and decommissioning the plant when the asset is retired. The Town estimated asset retirement obligation using the undiscounted future cash flows expected to be incurred in the year 2061.

	<u>2024</u>	<u>2023</u>
Balance, Beginning of Year	\$ 20,425	\$ 19,452
Accretion expense	<u>1,021</u>	<u>973</u>
Balance, End of Year	<u>\$ 21,446</u>	<u>\$ 20,425</u>

Asset retirement obligations have been measured using a present value technique. The present value calculated using estimated total undiscounted cash flows of \$124,209 (2023 - \$124,209), a discount rate of 5.00% (2023 - 5.00%), with retirement activities expected to be settled in 2061.

14. ACCUMULATED SURPLUS

Accumulated surplus consists of restricted, unrestricted, accumulated remeasurement gain and loss, and equity in tangible capital assets amounts. Accumulated surplus is as follows:

	<u>2024</u>	<u>2023</u>
Unrestricted surplus	\$ 6,749,653	\$ 4,867,855
Equity in tangible capital assets (Note 15)	<u>167,882,318</u>	<u>166,649,911</u>
	<u>174,631,971</u>	<u>171,517,766</u>
Restricted surplus		
Inventory, Planning & Development, Information Systems	2,332,751	2,418,820
Protection services	929,153	924,353
Streets	1,544,247	1,958,111
Water, Wastewater, and Solid Waste	6,494,673	7,532,299
Environment	75,000	75,000
F.C.S.S	14,900	15,150
Cemetery	450	450
Economic Development	8,000	8,000
Library	34,778	316,066
Equipment	8,238,905	4,796,232
Parks and Recreation	<u>526,827</u>	<u>472,723</u>
	<u>20,199,684</u>	<u>18,517,204</u>
Accumulated surplus from operations	<u>194,831,655</u>	<u>190,034,970</u>
Accumulated remeasurement gain (loss)	<u>234,426</u>	<u>(3,013)</u>
	<u>\$195,066,081</u>	<u>\$190,031,957</u>

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

15. EQUITY IN TANGIBLE CAPITAL ASSETS

		<u>2024</u>	<u>2023</u>
Tangible capital assets	(Schedule 6)	\$271,761,972	\$265,237,357
Accumulated amortization	(Schedule 6)	(85,729,379)	(79,800,329)
Asset retirement obligation	(Note 13)	(21,446)	(20,425)
Long-term debt	(Note 11)	<u>(18,128,829)</u>	<u>(18,766,692)</u>
		<u>\$167,882,318</u>	<u>\$166,649,911</u>

16. FRANCHISE AND CONCESSION CONTRACTS

Disclosure of utility franchise agreement annual revenues as required by *Alberta Regulation 313/2000* is as follows:

	<u>2024</u>	<u>2023</u>
Fortis Alberta	\$ 1,210,696	\$ 1,107,971
ATCO Gas	<u>959,040</u>	<u>870,918</u>
	<u>\$ 2,169,736</u>	<u>\$ 1,978,889</u>

17. LACOMBE REGIONAL EMERGENCY MANAGEMENT PROGRAM

	<u>2024</u>	<u>2023</u>
Funds held in trust	<u>\$ 37,870</u>	<u>\$ 24,505</u>

Lacombe regional emergency management program is a partnership between the Town of Blackfalds, Lacombe County, City of Lacombe, Town of Bentley, Town of Eckville, Village of Alix, Village of Clive, Summer Village of Birchcliff, Summer Village of Gull Lake, Summer Village of Half Moon Bay, and Summer Village of Sunbreaker Cove to develop a regional framework for emergency management within the region. The Town performs the bookkeeping services for this partnership and holds these funds in trust for the partnership.

18. CONTINGENCIES

The Town is a member of the North Red Deer Water Services Commission. Under the terms of membership, the Town is 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 member of the Genesis Reciprocal Insurance Exchange and MUNIX. Under the terms of the membership, the Town of Blackfalds 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 were determined.

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

19. CONTRACTUAL OBLIGATIONS

The Town has an agreement for recycling and waste management. As of January 2025 the rates are fixed at \$12.33 (2024 - \$11.74) per household per month, and \$14.75 per service. These rates are increased annually by the Consumer Price Index as stated by Statistics Canada. The 2024 contract cost the Town \$799,488 (2023 - \$788,973).

The Town has an agreement with the North Red Deer Regional Wastewater Services Commission. As of January 2025 the agreement is fixed at a rate of \$2.45 (2024 - \$2.18) per cubic meter of water and \$2.02 (2024 - \$1.90) per cubic meter per wastewater. The 2024 contract cost the Town \$1,527,433 (2023 - \$1,705,939).

The Town has agreements to obtain electricity and natural gas services at variable rates. The total commitments are based on usage and therefore are not determinable.

The Town has an agreement with the Prairie Bus Lines Ltd. for transit services expiring on August 31, 2025. The commitment is annual base cost of \$221,871 (2024 - \$213,338) with Town owned vehicle cost per hour of service charged at \$65.47 (2024 - \$62.95) per hour and contractor owned vehicle cost per hour of service charged at \$89.27 (2024 - \$85.84) per hour. The 2024 contract cost the Town \$241,665 (2023 - \$217,026).

20. LOCAL AUTHORITIES PENSION PLAN

Certain employees of the Town are eligible to be members of the Local Authorities Pension Plan (LAPP), a multi-employer pension plan which is covered by the Public Sector Pension Plans Act. The Plan serves about 304,000 people and over 440 employers. It is financed by employer and employee contributions and investment earnings of the LAPP Fund. The plan provides defined pension benefits to employees based on their length of service and rates of pay.

The Town is required to make current service contributions to the LAPP consisting of 8.45% (2023 - 8.45%) of pensionable earnings up to the year's maximum pensionable earnings ("YMPE") under the Canada Pension Plan ("CPP") and 11.65% (2023 - 12.80%) of the excess. Employees are required to make current service contributions of 7.45% (2023 - 7.45%) of pensionable salary up to the YMPE and 10.65% (2023 - 11.80%) of the excess. Contributions for current service are recorded as expenses in the year in which they become due.

Contributions for the year were:

	<u>2024</u>	<u>2023</u>
Employer Contributions	\$ 580,400	\$ 573,579
Employee Contributions	<u>518,500</u>	<u>512,074</u>
	<u>\$ 1,098,900</u>	<u>\$ 1,085,653</u>

At December 31, 2024, the LAPP disclosed an actuarial surplus of \$15.06 billion (2023 - \$12.67 billion).

21. SEGMENTED INFORMATION

Segmented information has been identified based upon lines of service provided by the Town. Municipal services are provided by departments and their activities are reported by functional area in the body of the consolidated financial statements. Certain lines of service that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

(a) Protective Services

Protective services is comprised of police, bylaw enforcement and fire protection. This service area is responsible for the overall safety of the public through various prevention and enforcement activities.

(b) Transportation Services

Transportation services is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, the maintenance of park and open space, and street lighting.

(c) Water and Wastewater Services

Water and wastewater provides drinking water to the Town's citizens and collects and treats wastewater. The Town processes and cleans sewage and ensures the water system meets all provincial standards.

(c) Waste Management

Waste management provides solid waste disposal services to the Town's residents.

(d) Planning and Development

The planning department provides a number of services including town planning and enforcement of building and construction codes and review of all property development plans through its application process.

(e) Recreation and Parks

This service area maintains recreation infrastructure such as parks, arenas, aquatic centres and community centres as well as provides recreational programs and cultural programs at those locations.

(f) Public Health and Welfare

This service area provides and administers community support programs.

(g) General Government

This service area includes legislative and administrative support to all other service areas and also relates to the revenues and expenses that relate to the operations of the Town itself and cannot be directly attributed to a specific segment.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. In measuring and reporting segment revenue from transactions with other segments, inter-segment transfers have been eliminated. The revenues and expenses that are directly attributable to a particular segment are allocated to that segment. Taxation revenue has been allocated to general government except where specific tax revenues can be directly allocated to a service area.

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

22. BUDGET

The budget figures presented in these consolidated financial statements are based on the budget approved by Council on November 28, 2023. The Town compiles a budget on a modified accrual basis while Public Sector Accounting Standards require a full accrual basis. The budget figures anticipated use of surpluses accumulated in previous years to fund current year operations and capital activities. In addition, the budget expensed all tangible capital asset expenditures rather than including amortization expense. The reconciliation below adjusts the annual surplus to align with the budget process. It should not be used as a replacement for the consolidated statement of operations and accumulated surplus. Users should note that this information may not be appropriate for their purposes.

	<u>2024</u> (Budget)	<u>2024</u> (Actual)	<u>2023</u> (Actual)
Annual surplus	<u>3,403,831</u>	<u>4,796,685</u>	<u>(363,704)</u>
Amortization expense	-	6,482,067	5,895,397
Net transfers (to) from reserves	2,634,531	(1,682,480)	(311,187)
Acquisition of tangible capital assets	(5,400,500)	(8,323,720)	(3,137,643)
Loss (gain) on disposal of tangible capital assets	-	(467,460)	-
Contributed assets	-	-	(250,000)
Principal debt repayments	<u>(637,862)</u>	<u>(637,863)</u>	<u>(1,208,065)</u>
	<u>(3,403,831)</u>	<u>(4,629,456)</u>	<u>988,502</u>
Operating surplus (deficit)	\$ <u>-</u>	\$ <u>167,229</u>	\$ <u>624,798</u>

23. FINANCIAL RISK MANAGEMENT

The Town's financial instruments include cash and cash equivalents, taxes and grants in place of taxes, trade and other accounts receivable, investments, accounts payable and accrued liabilities, and long-term debt. It is management's opinion that the Town is not exposed to significant liquidity or market risks including, interest, currency, or other price risk arising from these financial instruments.

The Town is exposed to credit risk from its financial instruments. This note describes the Town's objectives, policies, and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

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 exposed to credit risk through its cash, accounts receivable, taxes receivable, and investments.

The Town manages its credit risk by credit approval process and holding cash at regulated banks credit unions. The maximum exposure to credit risk at the financial statement date is the carrying value of its cash and accounts receivable. Based on this knowledge, credit risk of cash is assessed as low.

(Continues)

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

23. FINANCIAL RISK MANAGEMENT (CONTINUED)

The Town manages exposure to credit risk for portfolio investments by ensuring adequate diversification and by maintaining its investments in multiple banks and are in compliance with Town Investment Regulations. As a result, the Town has reduced exposure to market or value risk. The maximum exposure to credit risk on portfolio investments is outlined in Note 5.

Credit risk arises from the possibility that taxpayers and entities to which the Town provides services may experience financial difficulty and be unable to fulfil their obligations. The large number of diversity of taxpayers and customers minimizes the credit risk. Management has established a provision for receivables and assesses it annually to address any new concerns that may arise

24. APPROVAL OF THE CONSOLIDATED FINANCIAL STATEMENTS

Council and Management have approved these consolidated financial statements on April 8, 2025.

25. SALARY AND BENEFITS DISCLOSURE

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

	<u>Salary¹</u>	<u>Benefits²</u>	<u>2024</u>	<u>2023</u>
Mayor Hoover	\$ 74,600	\$ 9,704	\$ 84,304	\$ 78,595
Councillor Appel	37,176	5,049	42,225	35,206
Councillor Dennis	34,821	3,878	38,699	36,182
Councillor Sands	34,431	5,145	39,576	33,611
Councillor Coulter	32,916	3,331	36,247	32,616
Councillor Stendie	6,727	-	6,727	30,409
Councillor Svab	32,436	3,150	35,586	33,827
	<u>253,107</u>	<u>30,257</u>	<u>283,364</u>	<u>280,446</u>
CAO	<u>208,234</u>	<u>84,128</u>	<u>292,362</u>	<u>258,331</u>

(1) Salary includes regular base pay, bonuses, lump sum payments, honoraria, and any other direct cash remuneration, including vacation and severance payments.

(2) Benefits include the employer's share of all employee benefits and contributions or payments including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long-term and short-term disability plans, professional membership dues, and tuition.

26. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the current year's consolidated financial statement presentation.

27. RESTATEMENT

- a) The Town had previously recognized revenue pertaining to offsite levies as collected. Section 648 of the Municipal Government Act ("MGA") outlines that offsite levies, and any interest earned, may only be used for specific projects in relation to the collection of the revenues from developers. Interest earned from any offsite balances must be deferred and will be deferred for future use. Unspent offsite levies collected represent a liability and not a restriction within accumulated surplus. To better account for the offsite balances, the offsite levies collected and unused are being recorded as deferred revenue rather than being included as restricted surplus in the accumulated surplus balance.
- b) Canadian public sector accounting standard 3450, *Financial Instruments*, discloses that derivative investments should be recorded at fair value. The Town had previously recorded principal protected notes, which contain embedded derivatives, at cost. The Town had previously overstated investments. To better account for these investments the Town restated prior years balances and recorded the investments at fair value.
- c) Fixed income securities have historically been recorded at cost. In 2024, the Town began applying the effective interest method in accordance with PS 3450, *Financial Instruments*. This change represents a policy change with fixed income securities carried at amortized cost. This policy change has been applied retroactively in accordance with PS 2120, *Accounting Changes*.
- d) Canadian public sector accounting standard 3260, *Liability for contaminated sites*, discloses that a liability for contaminated sites should be recognized when an environmental standard exists, contamination exceeds the environmental standard, the Town accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate can be made. In 2023, the Town identified and recognized the responsibility for a salt contaminated site but did not record a liability in the fiscal year, which resulted in a qualification of the consolidated financial statements for the period ending December 31, 2023. The Town expects to incur payments for remediation of this site and has sought third party estimates and assessments to accurately determine the expected future cost of this liability. The Town has recognized this liability retroactively in accordance with PS 2120, *Accounting Changes*.

(Continues)

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

27. RESTATEMENT (CONTINUED)

The above changes have been applied retroactively and the 2023 comparative figures have been restated as follows:

	As Previously Stated	Restatement	As Restated
Consolidated statement of financial position			
Financial assets			
Cash and temporary investments	\$ 14,211,323	\$ 119,117	\$ 14,330,440
Taxes and grants in place of taxes receivable	495,232	-	495,232
Trade and other receivables	4,120,379	-	4,120,379
Investments	15,939,499	(196,351)	15,743,148
Land held for resale	1,066,181	-	1,066,181
	<u>35,832,614</u>	<u>(77,234)</u>	<u>35,755,380</u>
Liabilities			
Accounts payable and other accrued liabilities	1,773,372	(20,423)	1,752,949
Employee benefit obligation	424,814	-	424,814
Deposit liabilities	410,650	-	410,650
Deferred revenue	4,112,184	5,549,053	9,661,237
Liability for contaminated site	-	546,938	546,938
Long-term debt	18,766,692	-	18,766,692
Asset retirement obligation	-	20,425	20,425
	<u>25,487,712</u>	<u>6,095,993</u>	<u>31,583,705</u>
Net financial assets	<u>10,344,902</u>	<u>(6,173,227)</u>	<u>4,171,675</u>
Non-financial assets			
Tangible capital assets	185,437,028	-	185,437,028
Prepaid expenses	135,559	-	135,559
Inventory for consumption	287,695	-	287,695
	<u>\$185,860,282</u>	<u>\$ -</u>	<u>\$185,860,282</u>

(Continues)

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

27. RESTATEMENT (CONTINUED)

Consolidated statement of operations and accumulated surplus

Revenues

Net municipal property tax	\$ 12,504,677	\$ -	\$ 12,504,677
Sales and user charges	9,763,826	(286,230)	9,477,596
Franchise fees and concession contracts	1,978,889	-	1,978,889
Government transfers for operating	1,195,740	-	1,195,740
Return on investments	1,222,363	(231,854)	990,509
Rentals	783,765	39,900	823,665
Licenses and permits	-	336,436	336,436
Fines	191,708	-	191,708
Penalties on taxes	171,615	-	171,615
Other	809,159	(777,559)	31,600
	<u>28,621,742</u>	<u>(919,307)</u>	<u>27,702,435</u>

Expenses

Recreation and parks	8,420,957	(218,206)	8,202,751
Transportation	4,684,461	190,716	4,875,177
Protective services	2,742,091	999,124	3,741,215
Administration	3,758,308	(184,882)	3,573,426
Water supply and distribution	3,544,490	(423,000)	3,121,490
Wastewater treatment and disposal	3,016,584	(423,000)	2,593,584
Waste management	1,625,318	(82,588)	1,542,730
Planning and development services	779,988	1,326	781,314
Family and community services	479,272	107,682	586,954
Legislative	586,954	(107,682)	479,272
	<u>29,638,423</u>	<u>(140,510)</u>	<u>29,497,913</u>

Annual surplus before other revenue (expenses)

	<u>(1,016,681)</u>	<u>(778,797)</u>	<u>(1,795,478)</u>
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Other revenue (expenses)

Government transfers for capital	1,104,879	-	1,104,879
Contributed assets	250,000	-	250,000
Gain on disposal of tangible capital assets	76,895	-	76,895
	<u>1,431,774</u>	<u>-</u>	<u>1,431,774</u>

Annual surplus

	<u>415,093</u>	<u>(778,797)</u>	<u>(363,704)</u>
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Accumulated surplus

Accumulated surplus from operations - Beginning of year	195,790,091	(5,391,417)	190,398,674
Accumulated remeasurement gains (losses) - Beginning of year	-	-	-
Accumulated surplus - Beginning of year	<u>195,790,091</u>	<u>(5,391,417)</u>	<u>190,398,674</u>
Accumulated surplus from operations - End of year	196,205,184	(6,170,214)	190,034,970
Accumulated remeasurement gains (losses) - End of year	-	(3,013)	(3,013)
Accumulated surplus - End of year	<u>\$196,205,184</u>	<u>\$ (6,173,227)</u>	<u>\$190,031,957</u>

MEETING DATE: April 8, 2025
PRESENTED BY: Martine Francis, Senior Associate, Project Manager - Stantec Consulting Ltd.
SUBJECT: Northwest Blackfalds Storm Linear Wetland and Outlet Trunk Project


BACKGROUND

Martine Francis, representing Stantec Consulting Ltd., will present an overview of the Northwest Blackfalds Storm Linear Wetland and Outlet Trunk Project.

ATTACHMENTS

- *NW Storm Project Overview Presentation*

APPROVALS



Kim Isaak,
Chief Administrative Officer



Northwest Storm Linear Wetland and Outlet Trunk



1




NORTHWEST BLACKFALDS STORM

Agenda


1. Project Overview
2. Master Stormwater Management Plan
3. Stormwater Management
4. Lake Management Plan
5. 2025 Construction Schedule
6. Questions



2




NORTHWEST BLACKFALDS STORM



NORTHWEST BLACKFALDS STORM – LINEAR WETLAND AND OUTLET TRUNK

Project Overview

- Town of Blackfalds, Municipal Development Plan, 2009
- Wolf Creek and Whelp Brook Master Drainage Plan completed, 2014
- Initiate Master Stormwater Management Plan, February 2016
- Submit Master Stormwater Management Plan to Alberta Environment and Parks, December 2016
- Open House #1, June 15, 2017
- Statements of Concern received by Alberta Environment and Parks, July 2017
- Supplemental Information Request from Alberta Environment and Parks, November 2017
- Open House #2, June 27, 2018
- Water Act Approvals received, July 2020
- Environmental Appeals Board Hearing, July 2021
- Decision and Approval Amendment, April 2024
- Finalize Detailed Design, December 2024
- Tender Period, February – March 2025
- Construction Mobilization – June 2025



NORTHWEST BLACKFALDS STORM

Master Stormwater Management Plan


Provides a comprehensive master plan for the community


Watershed Management is the “Back Bone” of the community

Town has made the investment to provide a consistent approach to development

Two Water Act Approvals:

- Authorization to Build the Outlet for the Northwest Area
- Authorization to Administer the Master Plan





Master Stormwater Management Plan

Outlet for the Northwest growth area

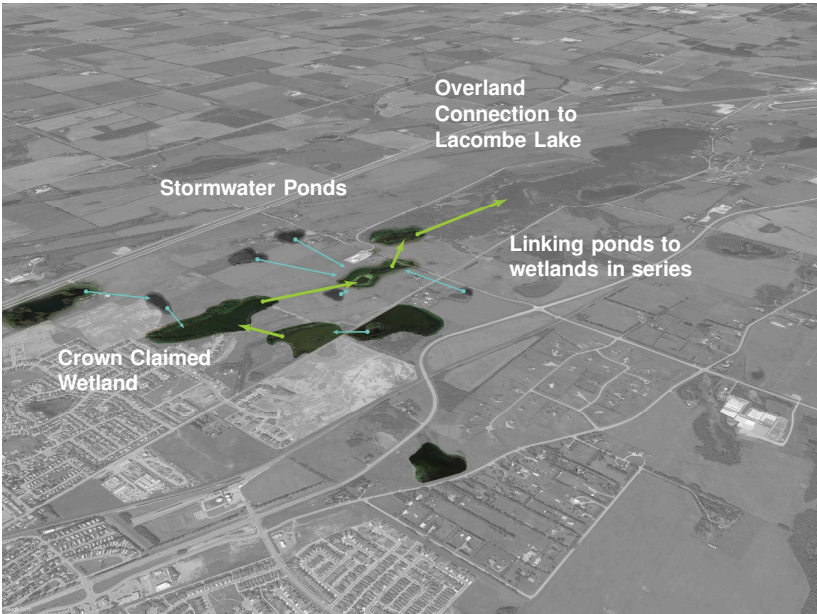
Gravity stormwater outlet for conveyance to downstream

Linear constructed wetland north of TWP 40-0

Piped section connection between waterbodies

Development connects to Outlet system

What are we building?



7



Stormwater Management Facilities



Stormwater Runoff → Stormwater Detention → X Removal of Sediments
X Treatment of Contaminants
+ Infiltration
+ Improve Water

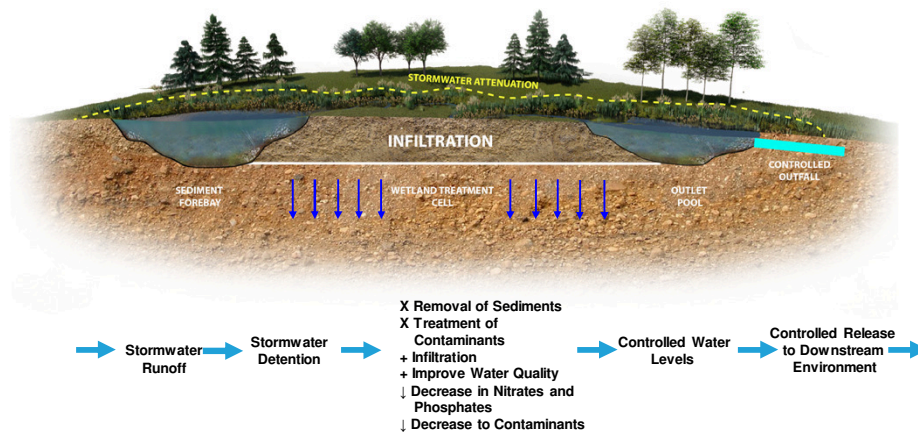
Quality
↓ Decrease in Nitrates and Phosphates
↓ Decrease to Contaminants

Controlled Water Levels → Controlled Release to Downstream Environment

8



Stormwater Management Facilities



9



Lake Management Plan



To be led by Lacombe County

What goes into the Plan?

- Identify Key Stakeholders
- Define existing background conditions
- Define Roles and Responsibilities
- Monitoring and Reporting requirements
- Water Quality Assessments
- Operational requirements for lake level
- Assessing Aquatic and Shoreline Health
- Identify Issues, Opportunities and Mitigation Measures
- Determining Success Factors
- Adaptive Management

10



Construction Schedule

Notification of Award	April 2025
Premobilization Activities	April – June 2025
Mobilization	late June 2025
Pipeline Installation	July – August 2025
Linear Wetland	August – September 2025
TWP 40-0 Improvement	September 2025
Site Restoration	September – October 2025
Seasonal Deficiencies	Spring 2026
Construction Completion	June 2026



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Questions?

12

MEETING DATE: April 8, 2025
PREPARED BY: Darolee Bouteiller, Finance Manager
PRESENTED BY: Darolee Bouteiller, Finance Manager
SUBJECT: **2024 Audited Financial Statements**

BACKGROUND

The annual financial statements for the Town of Blackfalds have now been audited in accordance with the requirements of the *Municipal Government Act*.

Annual Financial Statements and Auditor's Report

Annual financial statements

Section 276(1) Each municipality must prepare annual financial statements of the Municipality for the immediately preceding year in accordance with

- (a) Canadian generally accepted accounting principles for Municipal Governments, which are the standards approved by the Public Sector Accounting Board included in the CPA Canada Public Sector Accounting Handbook published by the Chartered Professional Accountants of Canada, as amended from time to time, and
- (b) any modification of the principles or any supplementary accounting standards or principles established by the Minister by regulation.

(2) The municipality's financial statements must include

- (a) the municipality's debt limit, and
- (b) the amount of the municipality's debt as defined in the regulations under section 271.

(3) Each municipality must make its financial statements, or a summary of them, and the auditor's report of the financial statements available to the public in the manner the council considers appropriate by May 1 of the year following the year for which the financial statements have been prepared.

The Town of Blackfalds audited financial statements for the year ending 2024, along with the Financial Information Return (FIR) and the Statistical Information Return (SIR), are complete and will be submitted to Municipal Affairs prior to the deadline of May 1, 2025.

DISCUSSION

Annual financial statements are prepared each year following an audit process undertaken by chartered professional accountants secured through a contractual agreement with the Town of Blackfalds. The audit is an independent review of the organization's financial systems and processes and includes site visits and interviews.

The Metrix Group Audit team, in collaboration with the Town of Blackfalds' Finance Manager and Financial Analyst, established the audit timelines and processes to conduct the comprehensive audit. Metrix Group commenced the interim work in late 2024 to review and document internal processes and preliminary testing of procedures.

The Audit team conducted the Audit remotely beginning March 3, 2025, by testing randomly selected data from all accounting modules. Metrix Group conducted the audit, prepared the audited statements, FIR return, and the 2024 Report to the Board. Metrix Group Partner, Jeff Alliston, CPA, CA is attending the Council Meeting as a Delegation and has provided an overview of the statements and findings. Any recommendations arising from the 2024 audit will be used to improve the current Town of Blackfalds financial systems and processes.

Administration would like to take this opportunity to thank the staff from Metrix Group Chartered Professional Accountants for the excellent work they have provided.

ADMINISTRATIVE RECOMMENDATION

That Council consider the following motion.

1. That Council approve the 2024 Consolidated Financial Statements, as presented.

ALTERNATIVES

- a) That Council refer the 2024 Consolidated Financial Statements back to Administration for further information.

ATTACHMENTS

- 2024 Audit Findings Report
- 2024 Audited Financial Statements

APPROVALS

Kim Isaak,
Chief Administrative Officer



Director/Author



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

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Town of Blackfalds

Opinion

We have audited the accompanying consolidated financial statements of the Town of Blackfalds (the "Town"), which comprise the consolidated statement of financial position as at December 31, 2024, and the consolidated statements of operations and accumulated surplus, changes in net financial assets, remeasurement gains and losses, and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2024, the results of consolidated operations, changes in net financial assets, consolidated remeasurement gains and losses, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Consolidated 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 consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Restated Comparative Information

We draw attention to Note 27 to the financial statements, which explains that certain comparative information presented for the year ended December 31, 2023 has been restated. The consolidated financial statements for the year ended December 31, 2023 (prior to the adjustments that were applied to restate certain comparative information explained in Note 27) were audited by another auditor who expressed a qualified opinion on those financial statements on April 24, 2024 for a deviation from Canadian public sector accounting standards on contaminated sites. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

(continues)



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

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

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 it 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 consolidated 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control.
- Evaluate the appropriateness of accounting policies 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 consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities with the Town or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

(continues)

Independent Auditors' Report to the Mayor and Council of the Town of Blackfalds (*continued*)

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.

Chartered Professional Accountants

Edmonton, Alberta
April 8, 2025

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibility for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded, and financial records are properly maintained to provide reliable information for the preparation of the consolidated financial statements.

The elected Mayor and Council of the Town of Blackfalds are composed entirely of individuals who are neither management nor employees of the Town. The Mayor and Council have the responsibility of meeting with management and the external auditors to discuss the internal controls over the financial reporting process, auditing matters, and financial reporting issues. The Mayor and Council are also responsible for the appointment of the Town's external auditors.

Metrix Group LLP, an independent firm of Chartered Professional Accountants, is appointed by Council to audit the consolidated financial statements and to report directly to them. The external auditors have full and free access to and meet periodically and separately with both the Mayor and Council and management to discuss their audit findings.

Kim Isaak,
Chief Administrative Officer

Justin de Bresser,
Director of Corporate Services

April 8, 2025
Blackfalds, Alberta

TOWN OF BLACKFALDS
Consolidated Statement of Financial Position
As at December 31, 2024

		<u>2024</u>	<u>2023</u> (Restated) (Note 27)
FINANCIAL ASSETS			
Cash and cash equivalents	(Note 2)	\$ 17,817,480	\$ 14,330,440
Taxes receivable	(Note 3)	532,810	495,232
Trade and other receivables	(Note 4)	3,097,698	4,120,379
Investments	(Note 5)	17,643,421	15,743,148
Land held for resale		<u>651,000</u>	<u>1,066,181</u>
		<u>39,742,409</u>	<u>35,755,380</u>
LIABILITIES			
Accounts payable and accrued liabilities	(Note 7)	3,473,600	1,752,949
Employee benefit obligations	(Note 8)	464,632	424,814
Deposit liabilities		415,650	410,650
Deferred revenue	(Note 9)	8,037,727	9,661,237
Liability for contaminated site	(Note 10)	546,938	546,938
Long term debt	(Note 11)	18,128,829	18,766,692
Asset retirement obligations	(Note 13)	<u>21,446</u>	<u>20,425</u>
		<u>31,088,822</u>	<u>31,583,705</u>
NET FINANCIAL ASSETS		<u>8,653,587</u>	<u>4,171,675</u>
NON-FINANCIAL ASSETS			
Tangible capital assets	(Schedule 6)	186,032,593	185,437,028
Prepaid expenses		125,758	135,559
Inventory for consumption		<u>254,143</u>	<u>287,695</u>
		<u>186,412,494</u>	<u>185,860,282</u>
ACCUMULATED SURPLUS		<u>\$195,066,081</u>	<u>\$ 190,031,957</u>
Accumulated Surplus consists of:			
Accumulated surplus from operations	(Schedule 1, Note 14)	\$194,831,655	\$ 190,034,970
Accumulated remeasurement gains (losses)		<u>234,426</u>	<u>(3,013)</u>
		<u>\$195,066,081</u>	<u>\$ 190,031,957</u>
CONTINGENCIES (Note 18)			
CONTRACTUAL OBLIGATIONS (Note 19)			
ON BEHALF OF COUNCIL:			

Mayor

Councillor

The accompanying notes are an integral part of the consolidated financial statements.

TOWN OF BLACKFALDS

Consolidated Statement of Operations and Accumulated Surplus

For The Year Ended December 31, 2024

		<u>2024</u> (Budget) (Note 22)	<u>2024</u> (Actual)	<u>2023</u> (Restated) (Note 27)
REVENUE				
Net municipal property tax	(Schedule 2)	\$ 13,063,701	\$ 13,090,370	\$ 12,504,677
Sales and user charges		9,818,721	10,207,220	9,477,596
Franchise and concession contracts	(Note 16)	2,020,702	2,169,736	1,978,889
Return on investments		396,032	1,242,477	990,509
Government transfers for operating	(Schedule 3)	1,206,489	1,202,284	1,195,740
Rentals		892,060	965,592	823,665
Licenses and permits		362,334	741,156	336,436
Fines		155,000	202,296	191,708
Penalties on taxes		172,200	185,450	171,615
Other		<u>17,500</u>	<u>101,724</u>	<u>31,600</u>
		<u>28,104,739</u>	<u>30,108,305</u>	<u>27,702,435</u>
EXPENSES				
Recreation and parks		6,756,654	8,922,538	8,202,751
Transportation		2,579,409	5,604,488	4,875,177
Protective services		3,723,147	3,643,959	3,741,215
Water supply and distribution		2,712,373	3,256,519	3,121,490
Administration		3,156,238	3,203,059	3,573,426
Wastewater treatment and disposal		2,142,227	2,407,862	2,593,584
Waste management		1,688,371	1,586,077	1,542,730
Planning and development		873,018	935,141	781,314
Family and community services		609,300	468,194	586,954
Legislative		<u>460,171</u>	<u>391,309</u>	<u>479,272</u>
		<u>24,700,908</u>	<u>30,419,146</u>	<u>29,497,913</u>
ANNUAL SURPLUS BEFORE OTHER INCOME		<u>3,403,831</u>	<u>(310,841)</u>	<u>(1,795,478)</u>
OTHER INCOME				
Government transfers for capital	(Schedule 3)	-	5,311,260	1,104,879
Gain on sale of tangible capital assets		-	225,428	76,895
Development levies		-	38,298	-
Contributed assets		-	-	250,000
Loss disposal of land held for resale		<u>-</u>	<u>(467,460)</u>	<u>-</u>
		<u>-</u>	<u>5,107,526</u>	<u>1,431,774</u>
ANNUAL SURPLUS		<u>\$ 3,403,831</u>	<u>\$ 4,796,685</u>	<u>\$ (363,704)</u>

(Continues)

TOWN OF BLACKFALDS

Consolidated Statement of Operations and Accumulated Surplus (Continued)

For The Year Ended December 31, 2024

	<u>2024</u> (Budget) (Note 22)	<u>2024</u> (Actual)	<u>2023</u> (Restated) (Note 27)
ACCUMULATED SURPLUS, BEGINNING OF YEAR, AS PREVIOUSLY STATED	\$196,205,184	\$196,205,184	\$195,790,091
Restatement (Note 27)	<u>(6,170,214)</u>	<u>(6,170,214)</u>	<u>(5,391,417)</u>
ACCUMULATED SURPLUS, BEGINNING OF YEAR, AS RESTATED	190,034,970	190,034,970	190,398,674
ANNUAL SURPLUS	<u>3,403,831</u>	<u>4,796,685</u>	<u>(363,704)</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$193,438,801</u>	<u>\$194,831,655</u>	<u>\$190,034,970</u>

TOWN OF BLACKFALDS

Consolidated Statement of Change in Net Financial Assets

For The Year Ended December 31, 2024

	<u>2024</u> (Budget) (Note 22)	<u>2024</u> (Actual)	<u>2023</u> (Restated) (Note 27)
ANNUAL SURPLUS	\$ <u>3,403,831</u>	\$ <u>4,796,685</u>	\$ <u>(363,704)</u>
Acquisition of tangible capital asset	(5,400,500)	(8,323,720)	(3,137,643)
Contributed tangible capital asset	-	-	(250,000)
Proceeds on disposal of tangible capital assets	-	1,471,516	209,120
Amortization of tangible capital assets	-	6,482,067	5,895,397
Gain on disposal of tangible capital assets	-	(225,428)	(76,895)
	<u>-</u>	<u>-</u>	<u>-</u>
	<u>(5,400,500)</u>	<u>(595,565)</u>	<u>2,639,979</u>
Change in accumulated remeasurement gains (losses)	-	237,439	(3,013)
Net change in prepaid expenses	-	9,801	(73,270)
Net change in inventory for consumption	-	33,552	(26,145)
Net change in land held for resale	-	-	1,066,181
	<u>-</u>	<u>280,792</u>	<u>963,753</u>
CHANGE IN NET FINANCIAL ASSETS	(1,996,669)	4,481,912	3,240,028
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>4,171,675</u>	<u>4,171,675</u>	<u>931,647</u>
NET FINANCIAL ASSETS, END OF YEAR	\$ <u>2,175,006</u>	\$ <u>8,653,587</u>	\$ <u>4,171,675</u>

TOWN OF BLACKFALDS**Consolidated Statement of Remeasurement Gains and Losses****For The Year Ended December 31, 2024**

	<u>2024</u>	<u>2023</u> (Restated) (Note 27)
ACCUMULATED REMEASUREMENT GAINS (LOSSES), BEGINNING OF YEAR	\$ (3,013)	\$ -
Unrealized gain (loss) from adoption of PS 3450: Investments designated at fair value	-	(118,290)
Amounts reclassified to statement of operations: Investments designated at fair value	(41,204)	-
Unrealized gain (loss) attributable to: Investments designated at fair value	<u>278,643</u>	<u>115,277</u>
NET CHANGE FOR THE YEAR	<u>237,439</u>	<u>(3,013)</u>
ACCUMULATED REMEASUREMENT GAINS (LOSSES), END OF YEAR	\$ <u>234,426</u>	\$ <u>(3,013)</u>

TOWN OF BLACKFALDS
Consolidated Statement of Cash Flows
For The Year Ended December 31, 2024

	<u>2024</u>	<u>2023</u>
OPERATING ACTIVITIES		
Annual surplus	\$ 4,796,685	\$ (363,704)
Non-cash items included in annual surplus:		
Gain on disposal of tangible capital assets	(225,428)	(76,895)
Amortization of tangible capital assets	6,482,067	5,895,397
Contributed tangible capital assets	-	(250,000)
Accretion of asset retirement obligation	1,021	973
Amortization of bond discount (premium)	(17,502)	74,061
Changes in non-cash working capital balances:		
Taxes receivable	(37,578)	(13,749)
Trade and other receivables	1,022,681	(18,645)
Land held for resale	415,181	(1,066,181)
Prepaid expenses	9,801	(73,270)
Inventory for consumption	33,552	(26,145)
Accounts payable and accrued liabilities	1,720,651	(445,753)
Employee benefit obligations	39,818	21,785
Deposit liabilities	5,000	(64,094)
Deferred revenue	(1,623,510)	949,450
Asset retirement obligation	-	19,452
Liability for contaminated site	-	546,938
	<u>12,622,439</u>	<u>5,109,620</u>
CAPITAL ACTIVITIES		
Purchase of tangible capital assets	(8,323,720)	(3,137,643)
Proceeds on disposal of tangible capital assets	1,471,516	209,120
Transfer of land held for resale	-	1,029,506
	<u>(6,852,204)</u>	<u>(1,899,017)</u>
INVESTING ACTIVITIES		
Proceeds from sale of investments	6,259,798	-
Purchase of investments	(7,905,130)	(5,131,863)
	<u>(1,645,332)</u>	<u>(5,131,863)</u>
FINANCING ACTIVITIES		
Long-term debt repayments	(637,863)	(2,415,155)
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	3,487,040	(4,336,415)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>14,330,440</u>	<u>18,666,855</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	(Note 2) \$ <u>17,817,480</u>	\$ <u>14,330,440</u>

TOWN OF BLACKFALDS
Schedule of Changes in Accumulated Surplus
For The Year Ended December 31, 2024

SCHEDULE 1

	<u>Unrestricted</u>	<u>Restricted Surplus</u>	<u>Equity in Tangible Capital Assets</u>	<u>2024</u>	<u>2023 Restated (Note 27)</u>
BALANCE, BEGINNING OF YEAR, AS PREVIOUSLY STATED	\$ 5,775,799	\$ 23,779,474	\$ 166,649,911	\$ 196,205,184	\$ 195,790,091
Restatement (Note 27)	<u>(907,944)</u>	<u>(5,262,270)</u>	<u>-</u>	<u>(6,170,214)</u>	<u>(5,391,417)</u>
BALANCE, BEGINNING OF YEAR, AS RESTATED	4,867,855	18,517,204	166,649,911	190,034,970	190,398,674
Annual surplus	4,796,685	-	-	4,796,685	(363,704)
Purchase of tangible capital assets	(8,323,720)	-	8,323,720	-	-
Disposal of tangible capital assets	1,246,088	-	(1,246,088)	-	-
Annual amortization expense	6,482,067	-	(6,482,067)	-	-
Accretion of asset retirement obligation	1,021	-	(1,021)	-	-
Unrestricted funds designated for future use	(6,042,601)	6,042,601	-	-	-
Restricted funds utilized	4,360,121	(4,360,121)	-	-	-
Long-term debt repaid	<u>(637,863)</u>	<u>-</u>	<u>637,863</u>	<u>-</u>	<u>-</u>
BALANCE, END OF YEAR	<u>\$ 6,749,653</u>	<u>\$ 20,199,684</u>	<u>\$ 167,882,318</u>	<u>\$ 194,831,655</u>	<u>\$ 190,034,970</u>

Schedule of Property Taxes Levied

For The Year Ended December 31, 2024

	<u>2024</u> (Budget) (Note 22)	<u>2024</u> (Actual)	<u>2023</u> (Actual)
TAXATION			
Real property taxes levied	\$ 12,562,901	\$ 12,591,416	\$ 11,960,814
Alberta School Foundation Fund	3,874,655	3,883,855	3,610,582
Lacombe seniors foundation	103,360	103,629	100,460
Designated industrial property	<u>1,280</u>	<u>1,277</u>	<u>1,206</u>
	<u>16,542,196</u>	<u>16,580,177</u>	<u>15,673,062</u>
REQUISITIONS			
Requisition - ASFF	3,873,855	3,883,855	3,610,582
Requisition - Seniors foundation	103,360	103,360	100,440
Requisition - DIP	1,280	1,297	1,187
Joint economic area	<u>(500,000)</u>	<u>(498,705)</u>	<u>(543,824)</u>
	<u>3,478,495</u>	<u>3,489,807</u>	<u>3,168,385</u>
NET MUNICIPAL PROPERTY TAXES	<u>\$ 13,063,701</u>	<u>\$ 13,090,370</u>	<u>\$ 12,504,677</u>

Schedule of Government Transfers

For The Year Ended December 31, 2024

	2024 (Budget) (Note 22)	2024 (Actual)	2023 (Actual)
TRANSFERS FOR OPERATING			
Federal operating grants	\$ 299,120	\$ 305,600	\$ 290,352
Local governments	515,995	499,086	507,814
Provincial operating grants	<u>391,374</u>	<u>397,598</u>	<u>397,574</u>
	<u>1,206,489</u>	<u>1,202,284</u>	<u>1,195,740</u>
TRANSFERS FOR CAPITAL			
Federal capital grants	-	1,188,376	256,173
Provincial capital grants	-	2,845,854	848,706
Local capital grants	<u>-</u>	<u>1,277,030</u>	<u>-</u>
	<u>-</u>	<u>5,311,260</u>	<u>1,104,879</u>
TOTAL GOVERNMENT TRANSFERS	<u>\$ 1,206,489</u>	<u>\$ 6,513,544</u>	<u>\$ 2,300,619</u>

TOWN OF BLACKFALDS
Schedule of Segmented Disclosure
For The Year Ended December 31, 2024

SCHEDULE 4

	Protective <u>Services</u>	Transportation <u>Services</u>	Water and <u>Wastewater</u>	Waste <u>Management</u>	Planning and <u>Development</u>	Recreation and <u>Parks</u>	Public Health <u>and Welfare</u>	General <u>Government</u>	<u>2024</u>
REVENUE									
Net municipal property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,090,370	\$ 13,090,370
Sales and user charges	137,007	50,730	6,749,949	1,759,542	144,372	1,282,892	51,685	31,043	10,207,220
Franchise and concession contracts	-	-	-	-	-	-	-	2,169,736	2,169,736
Investment income	-	-	-	-	-	-	-	1,242,477	1,242,477
Government transfers for operating	336,239	2,211	-	-	-	461,065	250,011	152,758	1,202,284
Rentals	450,841	-	-	-	-	506,046	-	8,705	965,592
Fines, licenses and permits	234,675	-	-	-	624,496	-	-	84,281	943,452
Other revenues	973	40,068	76,103	-	27,119	28,571	-	114,340	287,174
	<u>1,159,735</u>	<u>93,009</u>	<u>6,826,052</u>	<u>1,759,542</u>	<u>795,987</u>	<u>2,278,574</u>	<u>301,696</u>	<u>16,893,710</u>	<u>30,108,305</u>
EXPENSES									
Salaries, wages and benefits	1,407,938	849,963	600,750	193,085	548,145	4,079,181	349,630	2,437,646	10,466,338
Contracted and general services	1,607,223	901,802	3,740,932	1,344,983	317,243	841,503	28,243	693,697	9,475,626
Amortization	300,400	3,018,358	1,037,016	6,351	39,326	1,923,239	383	156,994	6,482,067
Materials, goods, and utilities	302,915	818,092	285,683	41,658	15,848	1,421,569	65,913	208,245	3,159,923
Interest on long-term debt	5,023	15,039	-	-	-	490,233	-	-	510,295
Other expenses	9,445	1,234	-	-	8,054	140,888	-	65,385	225,006
Transfers to individuals and organizations	11,015	-	-	-	6,525	24,904	24,025	32,401	98,870
Accretion	-	-	-	-	-	1,021	-	-	1,021
	<u>3,643,959</u>	<u>5,604,488</u>	<u>5,664,381</u>	<u>1,586,077</u>	<u>935,141</u>	<u>8,922,538</u>	<u>468,194</u>	<u>3,594,368</u>	<u>30,419,146</u>
ANNUAL SURPLUS (DEFICIT) BEFORE OTHER INCOME	<u>(2,484,224)</u>	<u>(5,511,479)</u>	<u>1,161,671</u>	<u>173,465</u>	<u>(139,154)</u>	<u>(6,643,964)</u>	<u>(166,498)</u>	<u>13,299,342</u>	<u>(310,841)</u>
OTHER INCOME									
Government transfers for capital	-	3,399,231	1,408,285	-	49,825	445,754	8,165	-	5,311,260
Gain on disposal of tangible capital assets	204,991	-	-	-	-	-	-	20,437	225,428
Development levies	-	-	-	-	38,298	-	-	-	38,298
Loss on land held for resale	-	-	-	-	-	-	-	(467,460)	(467,460)
	<u>204,991</u>	<u>3,399,231</u>	<u>1,408,285</u>	<u>-</u>	<u>88,123</u>	<u>445,754</u>	<u>8,165</u>	<u>(447,023)</u>	<u>5,107,526</u>
ANNUAL SURPLUS (DEFICIT)	<u>\$ (2,279,233)</u>	<u>\$ (2,112,248)</u>	<u>\$ 2,569,956</u>	<u>\$ 173,465</u>	<u>\$ (51,031)</u>	<u>\$ (6,198,210)</u>	<u>\$ (158,333)</u>	<u>\$ 12,852,319</u>	<u>\$ 4,796,685</u>

The accompanying notes are an integral part of the consolidated financial statements.

TOWN OF BLACKFALDS
Schedule of Segmented Disclosure
For The Year Ended December 31, 2024

SCHEDULE 5

	Protective Services	Transportation Services	Water and Wastewater	Waste Management	Planning and Development	Recreation and Parks	Public Health and Welfare	General Government	2023 (Restated) (Note 27)
REVENUE									
Net municipal property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,504,677	\$ 12,504,677
Sales and user charges	146,529	102,002	6,261,474	1,643,154	10,979	1,230,244	54,209	29,005	9,477,596
Franchise and concession contracts	-	-	-	-	-	-	-	1,978,889	1,978,889
Government transfers for operating	327,194	-	-	-	-	367,921	245,489	255,136	1,195,740
Investment income	-	-	-	-	-	-	-	990,509	990,509
Rentals	359,089	-	-	-	-	463,647	-	929	823,665
Fines, licenses and permits	216,097	-	-	-	244,195	-	-	67,852	528,144
Other revenues	3,310	-	72,761	-	-	26,190	-	100,954	203,215
	<u>1,052,219</u>	<u>102,002</u>	<u>6,334,235</u>	<u>1,643,154</u>	<u>255,174</u>	<u>2,088,002</u>	<u>299,698</u>	<u>15,927,951</u>	<u>27,702,435</u>
EXPENSES									
Salaries, wages and benefits	1,216,096	794,834	640,492	212,677	521,760	3,483,513	435,954	2,334,806	9,640,132
Contracted and general service	1,997,075	712,844	3,826,640	1,308,800	201,266	849,866	32,729	642,041	9,571,261
Amortization	247,144	2,655,304	1,013,635	1,857	31,799	1,783,673	385	161,138	5,894,935
Materials, goods, and utilities	251,496	696,018	234,307	19,396	23,359	1,063,508	86,429	198,437	2,572,950
Other expenses	6,783	379	-	-	3,130	123,520	-	696,276	830,088
Interest on long-term debt	11,606	15,798	-	-	-	532,874	-	-	560,278
Transfers to individuals and organizations	11,015	-	-	-	-	364,824	31,457	20,000	427,296
Accretion	-	-	-	-	-	973	-	-	973
	<u>3,741,215</u>	<u>4,875,177</u>	<u>5,715,074</u>	<u>1,542,730</u>	<u>781,314</u>	<u>8,202,751</u>	<u>586,954</u>	<u>4,052,698</u>	<u>29,497,913</u>
ANNUAL SURPLUS (DEFICIT) BEFORE OTHER INCOME	<u>(2,688,996)</u>	<u>(4,773,175)</u>	<u>619,161</u>	<u>100,424</u>	<u>(526,140)</u>	<u>(6,114,749)</u>	<u>(287,256)</u>	<u>11,875,253</u>	<u>(1,795,478)</u>
OTHER INCOME									
Government transfers for capital	593,936	267,951	-	-	-	220,402	-	22,590	1,104,879
Contributed tangible capital assets	-	-	-	-	-	-	-	250,000	250,000
Gain on disposal of tangible capital assets	-	-	-	-	-	-	-	76,895	76,895
	<u>593,936</u>	<u>267,951</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>220,402</u>	<u>-</u>	<u>349,485</u>	<u>1,431,774</u>
ANNUAL SURPLUS (DEFICIT)	<u>\$ (2,095,060)</u>	<u>\$ (4,505,224)</u>	<u>\$ 619,161</u>	<u>\$ 100,424</u>	<u>\$ (526,140)</u>	<u>\$ (5,894,347)</u>	<u>\$ (287,256)</u>	<u>\$ 12,224,738</u>	<u>\$ (363,704)</u>

The accompanying notes are an integral part of the consolidated financial statements.

TOWN OF BLACKFALDS
Schedule of Tangible Capital Assets
For The Year Ended December 31, 2024

SCHEDULE 6

	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>	<u>Engineered Structures</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Work in Progress¹</u>	<u>2024</u>	<u>2023</u>
COST:									
Balance, Beginning of Year	\$ 5,735,965	\$ 11,562,645	\$ 77,012,384	\$ 155,067,891	\$ 10,827,001	\$ 4,030,282	\$ 1,001,189	\$ 265,237,357	\$ 263,262,828
Additions	-	58,322	229,311	146,587	332,348	784,840	6,772,312	8,323,720	3,137,643
Contributed assets	-	-	-	-	-	-	-	-	250,000
Disposals	-	-	(1,488,036)	-	(258,513)	(52,556)	-	(1,799,105)	(1,347,962)
Change in work in progress	-	-	54,437	-	28,480	-	(82,917)	-	(65,152)
Balance, End of Year	<u>5,735,965</u>	<u>11,620,967</u>	<u>75,808,096</u>	<u>155,214,478</u>	<u>10,929,316</u>	<u>4,762,566</u>	<u>7,690,584</u>	<u>271,761,972</u>	<u>265,237,357</u>
ACCUMULATED AMORTIZATION:									
Balance, Beginning of Year	-	3,497,447	12,304,137	53,370,554	8,602,480	2,025,711	-	79,800,329	74,156,315
Amortization	-	412,590	1,771,864	3,547,301	522,364	227,948	-	6,482,067	5,895,397
Disposals	-	-	(322,408)	-	(178,053)	(52,556)	-	(553,017)	(251,383)
Balance, End of Year	<u>-</u>	<u>3,910,037</u>	<u>13,753,593</u>	<u>56,917,855</u>	<u>8,946,791</u>	<u>2,201,103</u>	<u>-</u>	<u>85,729,379</u>	<u>79,800,329</u>
2024 NET BOOK VALUE	<u>\$ 5,735,965</u>	<u>\$ 7,710,930</u>	<u>\$ 62,054,503</u>	<u>\$ 98,296,623</u>	<u>\$ 1,982,525</u>	<u>\$ 2,561,463</u>	<u>\$ 7,690,584</u>	<u>\$ 186,032,593</u>	<u>\$ -</u>
2023 NET BOOK VALUE	<u>\$ 5,735,965</u>	<u>\$ 8,065,198</u>	<u>\$ 64,708,247</u>	<u>\$ 101,697,337</u>	<u>\$ 2,224,521</u>	<u>\$ 2,004,571</u>	<u>\$ 1,001,189</u>	<u>\$ -</u>	<u>\$ 185,437,028</u>
¹ Construction in progress is comprised of									
	<u>\$ -</u>	<u>\$ 1,134,542</u>	<u>\$ -</u>	<u>\$ 6,556,042</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,690,584</u>	<u>\$ -</u>

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Town of Blackfalds (the "Town") are the representations of management prepared in accordance with Canadian public sector accounting standards. Significant aspects of the accounting policies adopted by the Town are as follows:

(a) Reporting Entity

The consolidated financial statements reflect the assets, liabilities, revenue, and expenses, changes in net financial position and cash flows of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to Council for the administration of their financial affairs and resources. Included with the municipality are the following:

Family and Community Support Services
Blackfalds Public Library

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

(b) Basis of Accounting

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

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

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

Revenue is recognized in the period when the related expenses are incurred, services performed/goods provided, or the tangible capital assets are acquired.

(c) Tax Revenue

Property tax revenue is based on assessments determined in accordance with the *Municipal Government Act*. Tax rates are established annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal.

Construction and borrowing costs associated with local improvement projects are recovered through annual special property assessments during the period of the related borrowing. These levies are collectible from property owners for work performed by the Town. Under the accrual basis of accounting, revenues to be received from local improvement assessments are recognized in full in the period the local improvement project costs are incurred and the passing of the related imposition by-law.

(Continues)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(d) Requisition Over-Levies and Under-Levies

Requisition over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

(e) 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 consolidated financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

(f) Pension Expense

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

(g) Valuation of Financial Instruments

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

Financial Statement Component	Measurement
Cash and cash equivalents	Cost
Accounts receivable	Lower of cost and net recoverable value
Inventories for consumption	Lower of cost and replacement cost
Investments	Fair value and amortized cost
Land held for resale	Lower of cost and net realizable value
Accounts payable and accrued liabilities	Cost
Long-term debt	Amortized cost
Contaminated sites	Cost
Asset retirement obligations	Amortized cost

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the consolidated statement of remeasurement gains and losses. Upon settlement, the cumulative gains or losses are reclassified from the consolidated statement of remeasurement gains and losses and recognized in the consolidated statement of operations and accumulated surplus. Interest and dividends attributable to financial instruments are reported in the consolidated statement of operations and accumulated surplus. When the restricted nature of a financial instrument and any related changes in fair value create a liability, unrealized gains and losses are recognized as deferred revenue.

(Continues)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(g) Valuation of Financial Instruments (Continued)

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the consolidated statement of operations and accumulated surplus. A write-down of an investment to reflect a loss in value that is other than temporary is not reversed for a subsequent increase in value.

For financial assets and liabilities measured using amortized cost, the effective interest method is used to determine interest revenue or expense.

Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value.

Management evaluates contractual obligations for the existence of embedded derivatives and elects to either designate the entire contract for fair value measurement or separately measure the value of the derivative component when characteristics of the derivative are not closely related to the economic characteristics and risks of the contract itself.

Contracts to buy or sell non-financial items for the Town's normal purchase, sale or usage requirements are not recognized as financial assets or liabilities.

For financial instruments in the fair value measurement category, financial instruments are classified as level 1, 2, or 3 for the purposes of describing the basis of the inputs used to measure the fair value of the financial instrument, as described below:

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: Market-based inputs other than quoted prices that are observable for the asset or liability either directly or indirectly.
- Level 3: Inputs for the asset or liability that are not based on observable market data; assumptions are based on the best internal and external information available and are most suitable and appropriate based on the type of financial instrument being valued in order to establish what the transaction price would have been on the measurement date in an arm's length transaction.

(h) Cash and Cash Equivalents

Cash and cash equivalents include items that are readily convertible to known amounts of cash, are subject to an insignificant risk of change in value, and have a maturity of three months or less at acquisition.

(i) Investments

Fixed income and other investments are measured at amortized cost. Where there has been a loss in value that is other than a temporary decline, the respective investments are written down to recognize the loss.

Investments measured at fair value consists of bonds with embedded derivatives and are measured at fair value based on quoted market rates. Unrealized differences between amortized cost and fair value are reported as remeasurement gains or losses in the statement of remeasurement gains and losses.

Investment earnings are recorded as revenue in the period earned.

(Continues)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(j) Land Held For Resale

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

(k) Contaminated Sites

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 the post-remediation including operation, maintenance, and monitoring.

(l) Asset Retirement Obligations

Asset retirement obligations are legal obligations associated with the retirement of tangible capital assets.

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.

Asset retirement obligations are initially measured at the later of the date of acquisition or legislative obligation. When a liability for an asset retirement obligation is recognized, the asset retirement costs are added to the carrying amount of the related tangible capital asset in productive use and are amortized over the estimated useful life of the related tangible capital asset. Asset retirement costs related to unrecognized tangible capital assets or for tangible capital assets no longer in productive use are expensed in the consolidated statement of operations.

When the future retirement date is unknown, the asset retirement obligation is measured at the current estimated cost to settle or otherwise extinguish the liability. When the future retirement date is known, a present value technique is used to measure the liability. Subsequent to the initial measurement, the asset retirement obligation is adjusted to reflect the passage of time and changes in the estimated future cash flows underlying the obligation and is recognized as an accretion expense in the consolidated statement of operations.

(Continues)

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(m) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the change in net financial assets for the year.

Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. Contributed assets are capitalized and are recorded at their estimated fair value upon acquisition and are also recorded as revenue. Construction in progress represents assets which are not available for productive use and therefore are not subject to amortization.

The cost, less residual value, of tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

Asset	Years
Land improvements	2 - 5
Buildings	10 - 50
Engineered structures	
Water system	45 - 75
Wastewater system	45 - 75
Other engineered structures	15 - 60
Machinery and equipment	3 - 38
Vehicles	3 - 25

Cultural and Historical Tangible Capital Assets

Historical artifacts owned by the Town are not recorded in tangible capital assets, but are disclosed.

Leases

Leases are classified as capital or operating leases. Leases that transfer substantially all benefits and risks to the Town incidental to ownership of property are accounted for as capital leases. Assets under a capital lease are included within the respective tangible capital asset classification. All other leases are accounted for as operating leases and the related lease payments are charged as incurred.

Inventory for consumption

Inventory held for consumption is valued at the lower of cost or replacement cost.

(Continues)

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(n) Use of Estimates

The preparation of consolidated 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 consolidated financial statements, and the reported amounts of revenue and expenditures during the period. Where management uncertainty exists, the consolidated financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

Accounts receivable are stated after evaluation as to their collectibility and an appropriate allowance for doubtful accounts is provided where considered necessary. The amounts recorded for valuation of tangible capital assets, the useful lives and related amortization of tangible capital assets, future cash flows associated with asset retirement obligations, contaminated sites, and contingent liabilities are areas where management makes significant estimates and assumptions in determining the amounts to be recorded in the consolidated financial statements.

(o) Recently Adopted Accounting Standards

Effective January 1, 2024, the Town has adopted Canadian public sector accounting standards PS 3400 Revenue, PS 3160 Public Private Partnerships, and PSG-8 Portfolio Purchased Intangible Assets. The new standards have been applied prospectively. Comparative results have not been restated. Adoption of these standards had no effect on the Town's consolidated financial statements from previous years.

Effective January 1, 2023, the Town has adopted Canadian public sector accounting standards PS 3450 Financial Instruments. The standard has been applied retroactively. Comparative results have been restated. Adoption of this standard on the Town's consolidated financial statements is detailed in Note 27.

(p) Future Accounting Standard Pronouncements

The following summarizes upcoming changes to *Public Sector Accounting Standards*. The Town will continue to assess the impact and prepare for the adoption of these standards.

i) Financial Statement Presentations

PS 1202, Financial Statement Presentation, sets out general and specific requirements for the presentation of information in general purpose financial statements. The financial statement principles are based on the concepts in the Conceptual Framework for Financial Reporting in the Public Sector. This standard is applicable to fiscal years beginning on or after April 1, 2026.

ii) The Conceptual Framework for Financial Reporting

The PSAB's framework replaces the conceptual aspects of PS 1000 – Financial Statement Concepts, and PS 1100 – Financial Statement Objectives. This standard is applicable to fiscal years beginning on or after April 1, 2026.

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

2. CASH AND CASH EQUIVALENTS

	<u>2024</u>	<u>2023</u>
Cash	\$ 7,578,157	\$ 5,864,689
Cash equivalents	<u>10,239,323</u>	<u>8,465,751</u>
	<u>\$ 17,817,480</u>	<u>\$ 14,330,440</u>

The Town's cash equivalents are composed of savings accounts that pay monthly interest and bear interest of 1.50% to 5.45% annually.

3. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLES

	<u>2024</u>	<u>2023</u>
Taxes receivable	\$ 419,726	\$ 404,150
Non-current taxes and grants in place	<u>113,084</u>	<u>91,082</u>
	<u>\$ 532,810</u>	<u>\$ 495,232</u>

4. TRADE AND OTHER RECEIVABLES

	<u>2024</u>	<u>2023</u>
Trade receivables	\$ 1,286,362	\$ 1,289,666
Receivable from other governments	1,316,846	2,638,899
Goods and Services Tax recoverable	228,963	54,570
Other accrued receivables	152,135	89,662
Accrued interest	112,262	129,476
Under levy receivables	<u>1,130</u>	<u>10,521</u>
	3,097,698	4,212,794
Less: Allowance for doubtful accounts	<u>-</u>	<u>(92,415)</u>
	<u>\$ 3,097,698</u>	<u>\$ 4,120,379</u>

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

5. INVESTMENTS

	<u>2024</u>	<u>2023</u> (Restated) (Note 27)
Investments - amortized cost	\$ 9,034,895	\$ 9,756,361
Investments - fair valued	<u>8,608,526</u>	<u>5,986,787</u>
	<u>\$ 17,643,421</u>	<u>\$ 15,743,148</u>

The composition of portfolio investments measured at amortized cost is as follows:

	<u>2024</u>		<u>2023</u>	
	<u>Carrying value</u>	<u>Market value</u>	<u>Carrying value</u>	<u>Market value</u>
Fixed income securities	\$ 8,733,232	\$ 8,691,965	\$ 9,470,289	\$ 9,238,883
Servus Credit Union shares	301,663	301,663	286,072	286,072
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 9,034,895</u>	<u>\$ 8,993,628</u>	<u>\$ 9,756,361</u>	<u>\$ 9,524,955</u>

The fixed income securities have effective interest rates ranging from 1.67% to 3.93% per annum (2023 - 0.29% to 4.10%), maturing between July 2024 and January 2028.

The composition of portfolio investments measured at fair value is as follows:

	<u>2024</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest bearing securities				
Principal protected notes	\$ -	\$ 8,608,526	\$ -	\$ 8,608,526
	<u>-</u>	<u>8,608,526</u>	<u>-</u>	<u>8,608,526</u>
	<u>2023</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Interest bearing securities				
Principal protected notes	\$ -	\$ 5,986,787	\$ -	\$ 5,986,787
	<u>-</u>	<u>5,986,787</u>	<u>-</u>	<u>5,986,787</u>

The fair value measurements are those derived from:

Level 1 - Quoted prices in active markets for identical assets.

Level 2 - Fair value measurements are those derived from inputs other than quoted prices included within Level 1 that are observable for the assets, either directly (i.e. as prices) or indirectly (i.e. derived from prices).

Level 3 - Fair value measurements are those derived from valuation techniques that include inputs for the assets that are not based on observable market data (i.e. unobservable inputs).

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

6. CREDIT FACILITY

The Town has a revolving demand credit facility of \$1,000,000. The credit facility bears interest at the bank's prime rate minus 0.25% (effective rate of 5.20%). As at December 31, 2024 there was no amount drawn under this facility (2023 - \$NIL). The credit facility is secured under the general security agreement.

The Town has a credit card with a credit limit of \$100,000. The credit facility does not bear interest as payments are withdrawn from the Town's bank accounts the first of each month. There was no amount drawn under this facility (2023 - \$NIL). This facility is unsecured.

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	<u>2024</u>	<u>2023</u>
Accounts payable and accrued liabilities	\$ 2,372,187	\$ 1,609,188
Holdbacks payable	636,007	69,530
Payable to other governments	407,109	29,299
Lacombe emergency management partnership (Note 17)	37,870	24,505
Interest on long-term debt	<u>20,427</u>	<u>20,427</u>
	<u>\$ 3,473,600</u>	<u>\$ 1,752,949</u>

8. EMPLOYEE BENEFITS OBLIGATION

	<u>2024</u>	<u>2023</u>
Accrued vacation pay	\$ 408,596	\$ 402,471
Accrued sick leave benefit	<u>56,036</u>	<u>22,343</u>
	<u>\$ 464,632</u>	<u>\$ 424,814</u>

The obligation is comprised of vacation, overtime, and sick time that employees have earned or are entitled to within the next budgetary year.

Vacation and overtime are governed by various employment agreements and Alberta Labour Standards. Overtime can be banked or paid out. Certain employees are allowed to bank up to 40 hours of overtime a year.

Sick time is accrued at a rate of one day per month to a maximum of 480 hours. The accrual is reduced when sick time is taken by the employee. Employees are only allowed to accrue up to 12 days per year to use as sick time and the accrual does not vest with the employee.

TOWN OF BLACKFALDS**Notes to Consolidated Financial Statements****For The Year Ended December 31, 2024****9. DEFERRED REVENUE**

Deferred revenue is comprised of the following amounts, which have been received from various third parties and are restricted to the eligible operating and capital projects as approved in the funding agreements for a specified purpose. These amounts are recognized as revenue in the period in which the related expenditures are incurred.

	<u>2023</u> (Restated) (Note 27)	Contributions received or <u>receivable</u>	Revenue <u>Recognized</u>	<u>2024</u>
Offsite Levies	\$ 5,549,052	\$ 386,483	\$ -	\$ 5,935,535
Canada Community Building Fund	1,512,124	711,277	(685,855)	1,537,546
Other	343,825	867,393	(875,796)	335,422
Municipal Sustainability Initiative	2,247,351	77,013	(2,110,174)	214,190
Other Federal/Provincial Grants	<u>8,885</u>	<u>318,133</u>	<u>(311,984)</u>	<u>15,034</u>
	<u>9,661,237</u>	<u>2,360,299</u>	<u>(3,983,809)</u>	<u>8,037,727</u>

10. CONTAMINATED SITE

	<u>2024</u>	<u>2023</u> (Restated) (Note 27)
Salt contaminated site	\$ <u>546,938</u>	\$ <u>546,938</u>

The Town has accepted responsibility to remediate salt contamination from a former Town site. Liability estimated is based on environmental site assessments.

The reported liability is based on estimates and assumptions using the best information available at the end of the reporting period. Future events, such as changes to regulatory requirements, may result in a significant change to the estimated total liability and will be recognized prospectively, as a change in estimate, when applicable.

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

11. LONG-TERM DEBT

	<u>2024</u>	<u>2023</u>
Debenture debt	\$ <u>18,128,829</u>	\$ <u>18,766,692</u>

Debenture debt is repayable to the Province of Alberta, bears interest at rates ranging from 2.09% to 3.14% per annum and matures in periods 2025 to 2045. Debenture debt is issued on credit and security of the Town at large.

Principal and interest repayments relating to long term debt are due are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 677,043	\$ 495,095	\$ 1,172,138
2026	1,057,763	473,540	1,531,303
2027	1,088,484	442,820	1,531,304
2028	1,120,113	411,191	1,531,304
2029	1,152,677	378,626	1,531,303
Thereafter	<u>13,032,749</u>	<u>2,091,012</u>	<u>15,123,761</u>
	<u>\$ 18,128,829</u>	<u>\$ 4,292,284</u>	<u>\$ 22,421,113</u>

Interest on long-term debt amounted to \$510,295 (2023 - \$560,278). The Town's total cash payments for interest is \$510,295 (2023 - \$524,150).

12. DEBT LIMITS

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

	<u>2024</u>	<u>2023</u>
Total debt limit	\$ <u>45,162,458</u>	\$ 41,553,653
Total debt	<u>(18,128,829)</u>	<u>(18,766,692)</u>
Amount of debt limit unused	<u>\$ 27,033,629</u>	<u>\$ 22,786,961</u>
Service on debt limit	\$ <u>7,527,076</u>	\$ 6,925,609
Service on debt	<u>(1,172,138)</u>	<u>(1,148,159)</u>
Amount of service on debt limit unused	<u>\$ 6,354,938</u>	<u>\$ 5,777,450</u>

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

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

13. ASSET RETIREMENT OBLIGATION

The Town owns an Arena Ammonia Plant and the Town is legally required to perform activities for disposing of ammonia and decommissioning the plant when the asset is retired. The Town estimated asset retirement obligation using the undiscounted future cash flows expected to be incurred in the year 2061.

	<u>2024</u>	<u>2023</u>
Balance, Beginning of Year	\$ 20,425	\$ 19,452
Accretion expense	<u>1,021</u>	<u>973</u>
Balance, End of Year	<u>\$ 21,446</u>	<u>\$ 20,425</u>

Asset retirement obligations have been measured using a present value technique. The present value calculated using estimated total undiscounted cash flows of \$124,209 (2023 - \$124,209), a discount rate of 5.00% (2023 - 5.00%), with retirement activities expected to be settled in 2061.

14. ACCUMULATED SURPLUS

Accumulated surplus consists of restricted, unrestricted, accumulated remeasurement gain and loss, and equity in tangible capital assets amounts. Accumulated surplus is as follows:

	<u>2024</u>	<u>2023</u>
Unrestricted surplus	\$ 6,749,653	\$ 4,867,855
Equity in tangible capital assets (Note 15)	<u>167,882,318</u>	<u>166,649,911</u>
	<u>174,631,971</u>	<u>171,517,766</u>
Restricted surplus		
Inventory, Planning & Development, Information Systems	2,332,751	2,418,820
Protection services	929,153	924,353
Streets	1,544,247	1,958,111
Water, Wastewater, and Solid Waste	6,494,673	7,532,299
Environment	75,000	75,000
F.C.S.S	14,900	15,150
Cemetery	450	450
Economic Development	8,000	8,000
Library	34,778	316,066
Equipment	8,238,905	4,796,232
Parks and Recreation	<u>526,827</u>	<u>472,723</u>
	<u>20,199,684</u>	<u>18,517,204</u>
Accumulated surplus from operations	<u>194,831,655</u>	<u>190,034,970</u>
Accumulated remeasurement gain (loss)	<u>234,426</u>	<u>(3,013)</u>
	<u>\$195,066,081</u>	<u>\$190,031,957</u>

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

15. EQUITY IN TANGIBLE CAPITAL ASSETS

		<u>2024</u>	<u>2023</u>
Tangible capital assets	(Schedule 6)	\$271,761,972	\$265,237,357
Accumulated amortization	(Schedule 6)	(85,729,379)	(79,800,329)
Asset retirement obligation	(Note 13)	(21,446)	(20,425)
Long-term debt	(Note 11)	<u>(18,128,829)</u>	<u>(18,766,692)</u>
		<u>\$167,882,318</u>	<u>\$166,649,911</u>

16. FRANCHISE AND CONCESSION CONTRACTS

Disclosure of utility franchise agreement annual revenues as required by *Alberta Regulation 313/2000* is as follows:

	<u>2024</u>	<u>2023</u>
Fortis Alberta	\$ 1,210,696	\$ 1,107,971
ATCO Gas	<u>959,040</u>	<u>870,918</u>
	<u>\$ 2,169,736</u>	<u>\$ 1,978,889</u>

17. LACOMBE REGIONAL EMERGENCY MANAGEMENT PROGRAM

	<u>2024</u>	<u>2023</u>
Funds held in trust	<u>\$ 37,870</u>	<u>\$ 24,505</u>

Lacombe regional emergency management program is a partnership between the Town of Blackfalds, Lacombe County, City of Lacombe, Town of Bentley, Town of Eckville, Village of Alix, Village of Clive, Summer Village of Birchcliff, Summer Village of Gull Lake, Summer Village of Half Moon Bay, and Summer Village of Sunbreaker Cove to develop a regional framework for emergency management within the region. The Town performs the bookkeeping services for this partnership and holds these funds in trust for the partnership.

18. CONTINGENCIES

The Town is a member of the North Red Deer Water Services Commission. Under the terms of membership, the Town is 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 member of the Genesis Reciprocal Insurance Exchange and MUNIX. Under the terms of the membership, the Town of Blackfalds 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 were determined.

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

19. CONTRACTUAL OBLIGATIONS

The Town has an agreement for recycling and waste management. As of January 2025 the rates are fixed at \$12.33 (2024 - \$11.74) per household per month, and \$14.75 per service. These rates are increased annually by the Consumer Price Index as stated by Statistics Canada. The 2024 contract cost the Town \$799,488 (2023 - \$788,973).

The Town has an agreement with the North Red Deer Regional Wastewater Services Commission. As of January 2025 the agreement is fixed at a rate of \$2.45 (2024 - \$2.18) per cubic meter of water and \$2.02 (2024 - \$1.90) per cubic meter per wastewater. The 2024 contract cost the Town \$1,527,433 (2023 - \$1,705,939).

The Town has agreements to obtain electricity and natural gas services at variable rates. The total commitments are based on usage and therefore are not determinable.

The Town has an agreement with the Prairie Bus Lines Ltd. for transit services expiring on August 31, 2025. The commitment is annual base cost of \$221,871 (2024 - \$213,338) with Town owned vehicle cost per hour of service charged at \$65.47 (2024 - \$62.95) per hour and contractor owned vehicle cost per hour of service charged at \$89.27 (2024 - \$85.84) per hour. The 2024 contract cost the Town \$241,665 (2023 - \$217,026).

20. LOCAL AUTHORITIES PENSION PLAN

Certain employees of the Town are eligible to be members of the Local Authorities Pension Plan (LAPP), a multi-employer pension plan which is covered by the Public Sector Pension Plans Act. The Plan serves about 304,000 people and over 440 employers. It is financed by employer and employee contributions and investment earnings of the LAPP Fund. The plan provides defined pension benefits to employees based on their length of service and rates of pay.

The Town is required to make current service contributions to the LAPP consisting of 8.45% (2023 - 8.45%) of pensionable earnings up to the year's maximum pensionable earnings ("YMPE") under the Canada Pension Plan ("CPP") and 11.65% (2023 - 12.80%) of the excess. Employees are required to make current service contributions of 7.45% (2023 - 7.45%) of pensionable salary up to the YMPE and 10.65% (2023 - 11.80%) of the excess. Contributions for current service are recorded as expenses in the year in which they become due.

Contributions for the year were:

	<u>2024</u>	<u>2023</u>
Employer Contributions	\$ 580,400	\$ 573,579
Employee Contributions	<u>518,500</u>	<u>512,074</u>
	<u>\$ 1,098,900</u>	<u>\$ 1,085,653</u>

At December 31, 2024, the LAPP disclosed an actuarial surplus of \$15.06 billion (2023 - \$12.67 billion).

21. SEGMENTED INFORMATION

Segmented information has been identified based upon lines of service provided by the Town. Municipal services are provided by departments and their activities are reported by functional area in the body of the consolidated financial statements. Certain lines of service that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

(a) Protective Services

Protective services is comprised of police, bylaw enforcement and fire protection. This service area is responsible for the overall safety of the public through various prevention and enforcement activities.

(b) Transportation Services

Transportation services is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, the maintenance of park and open space, and street lighting.

(c) Water and Wastewater Services

Water and wastewater provides drinking water to the Town's citizens and collects and treats wastewater. The Town processes and cleans sewage and ensures the water system meets all provincial standards.

(c) Waste Management

Waste management provides solid waste disposal services to the Town's residents.

(d) Planning and Development

The planning department provides a number of services including town planning and enforcement of building and construction codes and review of all property development plans through its application process.

(e) Recreation and Parks

This service area maintains recreation infrastructure such as parks, arenas, aquatic centres and community centres as well as provides recreational programs and cultural programs at those locations.

(f) Public Health and Welfare

This service area provides and administers community support programs.

(g) General Government

This service area includes legislative and administrative support to all other service areas and also relates to the revenues and expenses that relate to the operations of the Town itself and cannot be directly attributed to a specific segment.

The accounting policies of the segments are the same as those described in the summary of significant accounting policies. In measuring and reporting segment revenue from transactions with other segments, inter-segment transfers have been eliminated. The revenues and expenses that are directly attributable to a particular segment are allocated to that segment. Taxation revenue has been allocated to general government except where specific tax revenues can be directly allocated to a service area.

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

22. BUDGET

The budget figures presented in these consolidated financial statements are based on the budget approved by Council on November 28, 2023. The Town compiles a budget on a modified accrual basis while Public Sector Accounting Standards require a full accrual basis. The budget figures anticipated use of surpluses accumulated in previous years to fund current year operations and capital activities. In addition, the budget expensed all tangible capital asset expenditures rather than including amortization expense. The reconciliation below adjusts the annual surplus to align with the budget process. It should not be used as a replacement for the consolidated statement of operations and accumulated surplus. Users should note that this information may not be appropriate for their purposes.

	<u>2024</u> (Budget)	<u>2024</u> (Actual)	<u>2023</u> (Actual)
Annual surplus	<u>3,403,831</u>	<u>4,796,685</u>	<u>(363,704)</u>
Amortization expense	-	6,482,067	5,895,397
Net transfers (to) from reserves	2,634,531	(1,682,480)	(311,187)
Acquisition of tangible capital assets	(5,400,500)	(8,323,720)	(3,137,643)
Loss (gain) on disposal of tangible capital assets	-	(467,460)	-
Contributed assets	-	-	(250,000)
Principal debt repayments	<u>(637,862)</u>	<u>(637,863)</u>	<u>(1,208,065)</u>
	<u>(3,403,831)</u>	<u>(4,629,456)</u>	<u>988,502</u>
Operating surplus (deficit)	\$ <u>-</u>	\$ <u>167,229</u>	\$ <u>624,798</u>

23. FINANCIAL RISK MANAGEMENT

The Town's financial instruments include cash and cash equivalents, taxes and grants in place of taxes, trade and other accounts receivable, investments, accounts payable and accrued liabilities, and long-term debt. It is management's opinion that the Town is not exposed to significant liquidity or market risks including, interest, currency, or other price risk arising from these financial instruments.

The Town is exposed to credit risk from its financial instruments. This note describes the Town's objectives, policies, and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

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 exposed to credit risk through its cash, accounts receivable, taxes receivable, and investments.

The Town manages its credit risk by credit approval process and holding cash at regulated banks credit unions. The maximum exposure to credit risk at the financial statement date is the carrying value of its cash and accounts receivable. Based on this knowledge, credit risk of cash is assessed as low.

(Continues)

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

23. FINANCIAL RISK MANAGEMENT (CONTINUED)

The Town manages exposure to credit risk for portfolio investments by ensuring adequate diversification and by maintaining its investments in multiple banks and are in compliance with Town Investment Regulations. As a result, the Town has reduced exposure to market or value risk. The maximum exposure to credit risk on portfolio investments is outlined in Note 5.

Credit risk arises from the possibility that taxpayers and entities to which the Town provides services may experience financial difficulty and be unable to fulfil their obligations. The large number of diversity of taxpayers and customers minimizes the credit risk. Management has established a provision for receivables and assesses it annually to address any new concerns that may arise

24. APPROVAL OF THE CONSOLIDATED FINANCIAL STATEMENTS

Council and Management have approved these consolidated financial statements on April 8, 2025.

25. SALARY AND BENEFITS DISCLOSURE

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

	<u>Salary¹</u>	<u>Benefits²</u>	<u>2024</u>	<u>2023</u>
Mayor Hoover	\$ 74,600	\$ 9,704	\$ 84,304	\$ 78,595
Councillor Appel	37,176	5,049	42,225	35,206
Councillor Dennis	34,821	3,878	38,699	36,182
Councillor Sands	34,431	5,145	39,576	33,611
Councillor Coulter	32,916	3,331	36,247	32,616
Councillor Stendie	6,727	-	6,727	30,409
Councillor Svab	32,436	3,150	35,586	33,827
	<u>253,107</u>	<u>30,257</u>	<u>283,364</u>	<u>280,446</u>
CAO	<u>208,234</u>	<u>84,128</u>	<u>292,362</u>	<u>258,331</u>

(1) Salary includes regular base pay, bonuses, lump sum payments, honoraria, and any other direct cash remuneration, including vacation and severance payments.

(2) Benefits include the employer's share of all employee benefits and contributions or payments including pension, health care, dental coverage, vision coverage, group life insurance, accidental disability and dismemberment insurance, long-term and short-term disability plans, professional membership dues, and tuition.

26. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the current year's consolidated financial statement presentation.

27. RESTATEMENT

- a) The Town had previously recognized revenue pertaining to offsite levies as collected. Section 648 of the Municipal Government Act ("MGA") outlines that offsite levies, and any interest earned, may only be used for specific projects in relation to the collection of the revenues from developers. Interest earned from any offsite balances must be deferred and will be deferred for future use. Unspent offsite levies collected represent a liability and not a restriction within accumulated surplus. To better account for the offsite balances, the offsite levies collected and unused are being recorded as deferred revenue rather than being included as restricted surplus in the accumulated surplus balance.
- b) Canadian public sector accounting standard 3450, *Financial Instruments*, discloses that derivative investments should be recorded at fair value. The Town had previously recorded principal protected notes, which contain embedded derivatives, at cost. The Town had previously overstated investments. To better account for these investments the Town restated prior years balances and recorded the investments at fair value.
- c) Fixed income securities have historically been recorded at cost. In 2024, the Town began applying the effective interest method in accordance with PS 3450, *Financial Instruments*. This change represents a policy change with fixed income securities carried at amortized cost. This policy change has been applied retroactively in accordance with PS 2120, *Accounting Changes*.
- d) Canadian public sector accounting standard 3260, *Liability for contaminated sites*, discloses that a liability for contaminated sites should be recognized when an environmental standard exists, contamination exceeds the environmental standard, the Town accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate can be made. In 2023, the Town identified and recognized the responsibility for a salt contaminated site but did not record a liability in the fiscal year, which resulted in a qualification of the consolidated financial statements for the period ending December 31, 2023. The Town expects to incur payments for remediation of this site and has sought third party estimates and assessments to accurately determine the expected future cost of this liability. The Town has recognized this liability retroactively in accordance with PS 2120, *Accounting Changes*.

(Continues)

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

27. RESTATEMENT (CONTINUED)

The above changes have been applied retroactively and the 2023 comparative figures have been restated as follows:

	As Previously Stated	Restatement	As Restated
Consolidated statement of financial position			
Financial assets			
Cash and temporary investments	\$ 14,211,323	\$ 119,117	\$ 14,330,440
Taxes and grants in place of taxes receivable	495,232	-	495,232
Trade and other receivables	4,120,379	-	4,120,379
Investments	15,939,499	(196,351)	15,743,148
Land held for resale	1,066,181	-	1,066,181
	<u>35,832,614</u>	<u>(77,234)</u>	<u>35,755,380</u>
Liabilities			
Accounts payable and other accrued liabilities	1,773,372	(20,423)	1,752,949
Employee benefit obligation	424,814	-	424,814
Deposit liabilities	410,650	-	410,650
Deferred revenue	4,112,184	5,549,053	9,661,237
Liability for contaminated site	-	546,938	546,938
Long-term debt	18,766,692	-	18,766,692
Asset retirement obligation	-	20,425	20,425
	<u>25,487,712</u>	<u>6,095,993</u>	<u>31,583,705</u>
Net financial assets	<u>10,344,902</u>	<u>(6,173,227)</u>	<u>4,171,675</u>
Non-financial assets			
Tangible capital assets	185,437,028	-	185,437,028
Prepaid expenses	135,559	-	135,559
Inventory for consumption	287,695	-	287,695
	<u>\$185,860,282</u>	<u>\$-</u>	<u>\$185,860,282</u>

(Continues)

TOWN OF BLACKFALDS
Notes to Consolidated Financial Statements
For The Year Ended December 31, 2024

27. RESTATEMENT (CONTINUED)

Consolidated statement of operations and accumulated surplus

Revenues

Net municipal property tax	\$ 12,504,677	\$ -	\$ 12,504,677
Sales and user charges	9,763,826	(286,230)	9,477,596
Franchise fees and concession contracts	1,978,889	-	1,978,889
Government transfers for operating	1,195,740	-	1,195,740
Return on investments	1,222,363	(231,854)	990,509
Rentals	783,765	39,900	823,665
Licenses and permits	-	336,436	336,436
Fines	191,708	-	191,708
Penalties on taxes	171,615	-	171,615
Other	809,159	(777,559)	31,600
	<u>28,621,742</u>	<u>(919,307)</u>	<u>27,702,435</u>

Expenses

Recreation and parks	8,420,957	(218,206)	8,202,751
Transportation	4,684,461	190,716	4,875,177
Protective services	2,742,091	999,124	3,741,215
Administration	3,758,308	(184,882)	3,573,426
Water supply and distribution	3,544,490	(423,000)	3,121,490
Wastewater treatment and disposal	3,016,584	(423,000)	2,593,584
Waste management	1,625,318	(82,588)	1,542,730
Planning and development services	779,988	1,326	781,314
Family and community services	479,272	107,682	586,954
Legislative	586,954	(107,682)	479,272
	<u>29,638,423</u>	<u>(140,510)</u>	<u>29,497,913</u>

Annual surplus before other revenue (expenses)

	<u>(1,016,681)</u>	<u>(778,797)</u>	<u>(1,795,478)</u>
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Other revenue (expenses)

Government transfers for capital	1,104,879	-	1,104,879
Contributed assets	250,000	-	250,000
Gain on disposal of tangible capital assets	76,895	-	76,895
	<u>1,431,774</u>	<u>-</u>	<u>1,431,774</u>

Annual surplus

	<u>415,093</u>	<u>(778,797)</u>	<u>(363,704)</u>
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Accumulated surplus

Accumulated surplus from operations - Beginning of year	195,790,091	(5,391,417)	190,398,674
Accumulated remeasurement gains (losses) - Beginning of year	-	-	-
Accumulated surplus - Beginning of year	<u>195,790,091</u>	<u>(5,391,417)</u>	<u>190,398,674</u>
Accumulated surplus from operations - End of year	196,205,184	(6,170,214)	190,034,970
Accumulated remeasurement gains (losses) - End of year	-	(3,013)	(3,013)
Accumulated surplus - End of year	<u>\$196,205,184</u>	<u>\$ (6,173,227)</u>	<u>\$190,031,957</u>

MEETING DATE: April 8, 2025

PREPARED BY: Preston Weran, Director of Infrastructure & Planning Services

PRESENTED BY: Preston Weran, Director of Infrastructure & Planning Services

SUBJECT: Northwest Stormwater System Project Award

BACKGROUND

During the 2025 Budget deliberations, funds were allocated in the amount of \$2.5 million dollars towards the final design, land acquisition and construction of this project. As this project was approved in 2016, the approved funding of \$3,703,825.13 has been carried forward. The total project funds currently available are **\$6,203,825.13**. This project includes the installation of a stormwater management system made up of pipe, wetlands and a linear wetland section, land, legal and registration costs. This system, approved by Alberta Environment and Protected Areas, will ensure that future and current stormwater developments within this area of the basin are managed responsibly. This plan will ensure that environmentally sensitive water courses downstream within the Battle River Watershed are protected. The project has also undergone an Environmental Appeal, which was successfully reconfirmed by the Minister of AEP with minimal revisions to the original plan. Once this stormwater management backbone is in place, the Town will manage through internal approvals all future developments within this area to ensure they meet or exceed this plan in relation to neighborhood area storm pond construction and other master drainage plan requirements.

DISCUSSION

This project was posted on APC and the Alberta Construction Association on February 6, 2025 and closed on March 20, 2025, at 2:00 pm. Five bids were received for this project, all in good order, with a 10% contingency but excluding G.S.T:

Contractor	Total
Northside	\$4,197,464.59
Pidherney's	\$5,135,669.09
Nu Edge	\$6,083,434.50
Norellco	\$7,698,919.45
CBO Earthworks	\$7,736,881.79

As outlined above and in the attached Stantec Consulting Letter of Award, Northside Construction Partnership is the low bidder. This company has a great track record in Central Alberta and can complete this work with high quality and professionalism. Please see the attached Stantec tender award letter for further details.

As noted in the tender letter, Stantec's Opinion of Probable Cost for the construction project was \$5.2 million. This cost estimate was developed following the completion of the final design earlier this year.

The tender award before Council, includes consulting and contract administration for the construction. Further, with this improvement comes shallow utility franchise upgrades to the gas along this roadway, which falls under the responsibility of the Town to fund. The gasline relocation costs are unknown currently. There is also a possibility that there may be additional costs for the dewatering of the piped system due to the nature of the wet subsoils. Currently, there is \$300,000 in the contract for dewatering, but this cost may increase further depending on groundwater conditions encountered this spring and summer.

Based on the effort and anticipated timeline of construction, the known and estimated costs are further detailed in the table below, which all fall within the Town's existing budget.

2016/25 Capital Expenses (known and estimated)		
Project Management, Engineering and Design	\$327,751.16	known
Land and Environmental Services	\$188,703.50	known
Regulatory Approvals and Appeal (Engineer)	\$139,977.00	known
Regulatory Approvals and Appeal (Legal)	\$81,122.18	known
Construction Engineering Services	\$218,058.00	known
Construction Contract Award	\$4,197,464.59	tender
Shallow utility improvements	\$150,000	estimated
Land Purchase, Wetland Comp, Legal & Misc.	\$300,000	known
Lacombe Lake Management Plan and testing	unknown	future operational cost
Dewatering Contingency	\$400,000	additional contingency
Budget Expenses Total	\$6,003,076.43	
Budget Variance	\$200,748.70	
Approved Budget	\$6,203,825.13	

FINANCIAL IMPLICATIONS:

Based on our estimate of the total project costs outlined above, the project is expected to be on budget.

ADMINISTRATIVE RECOMMENDATION:

That Council consider the following motion:

1. That Council award the Northwest Stormwater System Project to Northside Construction Partnership for \$4,197,464.59 excluding GST.


ALTERNATIVES:

- a) That Council refer the award of the Northwest Stormwater System Project back to Administration for more information.

ATTACHMENTS:

- *Stantec Tender Award Letter*
- *Tender Drawing Package*

APPROVALS



Kim Isaak,
Chief Administrative Officer



Department Director/Author



Stantec Consulting Ltd.
1100-4900 50 Street
Red Deer AB T4N 1X7

March 28, 2025

Project/File: 113929434

Preston Weran
Town of Blackfalds
Box 220, 5018 Waghorn St
Blackfalds, AB T0M 0J0

Dear Preston Weran,

Reference: Tender Summary – Northwest Storm Area – Linear Wetland and Storm Trunk

Stantec Consulting Ltd (Stantec) has completed the tender review for the above noted project. The tender was a qualification-based submission where there was a rated component for the Contractors submission. As part of the qualification portion of the tender, we asked the Contractors to provide corporate information and past project experience on projects of comparable scope and project value. We also asked the Contractors to provide a detailed workplan to explain their approach to stakeholder management, environmental management and to the construction execution.

The rated criteria is as follows:

Criteria	Weighting
Contractor Experience	10
Superintendent Experience	5
Stakeholder Engagement Plan	10
Environmental Management Plan	10
Construction Execution Plan	15

The tender closed at 2:00 PM on March 20, 2025. Five (5) general contractor submissions were received by the deadline and accepted.

Reference: Tender Summary – Northwest Storm Area – Linear Wetland and Storm Trunk

Qualifications Package Review

The tender submissions were to be submitted with a complete qualifications package as outlined in the tender documents. All contractors submitted complete qualifications packages.

Each component of the qualification package was allotted a certain number of points that could be earned by the contractor. The points in the contractor experience and superintendent experience categories were earned based on the number of completed projects identified in the submission as outlined in the tender documents.

The works plans were rated on a scale as identified based on the following:

	Missing or Incomplete	Below Expectations	Meets Expectations	Exceeds Expectations
Stakeholder Management Plan and Environmental Management Plan (10)	0	1	5	10
Construction Execution Plan (15)	0	5	10	15

The following is Stantec's summary of the tender packages that were submitted. Prices listed include 10% contingency but are excluding GST.

Contractor	Total
Northside	\$4,197,464.59
Pidherney's	\$5,135,669.09
Nu Edge	\$6,083,434.50
Norellco	\$7,698,919.45
CBO Earthworks	\$7,736,881.79

*Note: Above costs utilize the unit rates provided and are taken after mathematical corrections. They may vary from the original Raw Bid Values.

The lowest bid received was from Northside at \$4,197,464.59 (excluding GST) which fits within the overall budget for the project and aligns with the most recent OPC of \$4,933,137.00.

Reference: Tender Summary – Northwest Storm Area – Linear Wetland and Storm Trunk

Bid Submission Review

1. Northside
 - No bid form errors.
 - No signed Addendum 2 was submitted although it was acknowledged in the schedule of addendums.
2. Pidherney's
 - No bid form errors.
3. Nu Edge
 - No bid form errors.
4. Norellco
 - Minor bid form mathematical error.
5. CBO Earthworks
 - No bid forms errors.

Each submission was reviewed, and the components were ranked as shown below:

SUBMISSION SCORE AND RANKING	#1	#2	#3	#4	#5
	Northside	Pidherney's	Nu Edge	Norellco	CBO
Submission Components					
Contractor Experience (10)	10	10	10	10	10
Superintendent Experience (5)	5	5	5	5	3
Stakeholder Management (10)	10	5	5	10	5
Environmental Management (10)	10	5	5	5	10
Construction Execution Plan (15)	15	10	10	10	10
Price (50)	50	41	35	27	27
Total (100)	100	76	70	67	65

Reference: Tender Summary – Northwest Storm Area – Linear Wetland and Storm Trunk

The highest-ranking submission was from Northside Construction Partnership with a total score of 100 points. Northside's submission contained three very detailed and organized works plans that met or exceeded expectations. The project experience in the submission meets all outlined criteria, earning all the points. The environmental management plan is very comprehensive and identifies specific actions items and procedures that will be implemented to mitigate the environmental impacts. The ATCO line relocation is addressed in the submission and states that Northside can adjust the schedule to accommodate the completion of the relocation. Northside provided a key cost saving initiative for the hauling of materials that both accelerates the rate of hauling of surplus materials to the offsite stockpile location while lowering the cost of this major component of the project. Northside's construction execution plan has the project substantially complete by the end of 2025 with seasonal deficiencies completed in the spring of 2026.

Should you require any further information on this matter, please do not hesitate to contact us at your convenience.

Sincerely,

Stantec Consulting Ltd.

Martine Francis P.Eng.
Senior Associate, Project Manager
martine.francis@stantec.com



BLACKFALDS
A L B E R T A

TOWN OF BLACKFALDS

NW AREA STORM PROJECT

ISSUED FOR TENDER

FEBRUARY 2025

Project Number: 113929434

Client Number: 17-3702

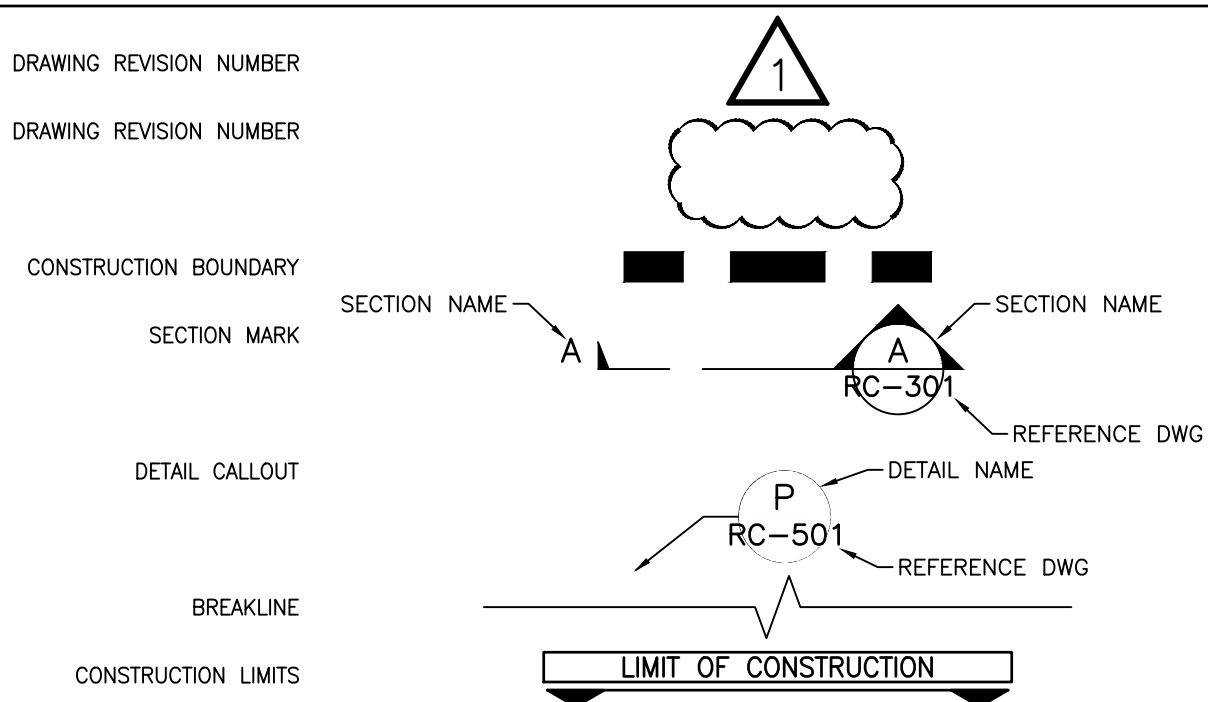


LIST OF DRAWINGS	
NO.	DRAWING NAME
G-001	COVER
CIVIL	
C-001	LEGEND, NOTES & ABBREVIATIONS
C-101	OVERALL SITE PLAN
C-201	PLAN AND PROFILE STA 0+000 TO 0+465
C-202	PLAN AND PROFILE STA 0+015 TO 0+047
C-203	PLAN AND PROFILE STA 0+415 TO 0+447
C-204	PLAN AND PROFILE STA 1+000 TO 1+110
C-205	LINEAR WETLAND PLAN AND PROFILE STA 1+000 TO 1+480
C-206	KUHNEN TRAIL CROSSING PLAN AND PROFILE
C-501	DETAILS 1
C-502	DETAILS 2
C-503	DETAILS 3
C-504	DETAILS 4
C-505	DETAILS 5
C-506	DETAILS 6
C-507	DETAILS 7

SURFACE WORKS

	EXISTING	ABANDONED OR REMOVE	PROPOSED	FUTURE
FOUND IRON POST				
ALBERTA SURVEY CONTROL MONUMENT				
SURVEY CONTROL BENCHMARK				
BOREHOLE				
MONITORING WELL				
PROPERTY LINE				
EASEMENT/RIGHT-OF-WAY				
EDGE OF ASPHALT OR GRAVEL				
250 CURB & GUTTER				
PINNED CURB				
ROAD CENTERLINE				
DEPRESSED CURB (DRIVEWAY)				
VERTICAL POINT OF INTERSECTION (VPI)				
PAVEMENT ELEVATION				
DRAINAGE ARROW				
EC/BC MARKS				
RAMP-RESIDENTIAL				
CONCRETE (JERSEY) BARRIER				
BARBED WIRE FENCE				
CHAIN LINK FENCE				
IRON FENCE				
VINYL FENCE				
POST & CABLE FENCE				
SILT FENCE				
GUARD RAIL				
RETAINING WALL				
RAILROAD				
CULVERT				
DITCH OR SWALE				
SLOPE LIMIT CUT				
SLOPE LIMIT FILL				
CONTOUR				
TREES				
TREES				
RAILWAY GATE				
BUILDING				
WETLAND AND SETBACK				

GENERAL



DEEP AND SHALLOW UTILITY WORKS

	EXISTING	ABANDONED OR REMOVE	PROPOSED	FUTURE	PROFILE VIEW
MANHOLE					
CATCH BASIN MANHOLE					
STANDARD FACED CATCH BASIN					
ROLLED FACED CATCH BASIN					
ENCASEMENT					
PLUG					
COUPLER					
GRADE DEFLECTION					
OUTFALL					
PIPE BENDS					
STORM SEWER					
GAS LINE					
GAS SLEEVE					
POWER POLE					
OVERHEAD POWER LINE					
BURIED POWER LINE					
POWER TRANSFORMER					
POWER URD BOX					
OVERHEAD COMMUNICATION LINE					
BURIED COMMUNICATION LINE					
COMMUNICATION PEDESTAL					
OVERHEAD SHAW LINE					
BURIED SHAW LINE					
SHAW PEDESTAL					
BURIED FIBRE OPTIC LINE					
GAS PIPELINE					
GAS WELL					
OIL PIPELINE					
OIL WELL					

HATCH PATTERNS

	REMOVALS		ASPHALT OVERLAY (DEPTH NOTED ON ASPHALT TREATMENT & CONCRETE FINISHING DWGS)		GRANULAR BASE COURSE
	TOPSOIL & SEED		DEEP STRENGTH ASPHALT RECONSTRUCTION		GRANULAR SUB-BASE COURSE
	TOPSOIL & SOD		TRANSIT STOP TREATMENT		EXISTING GROUND
	ASPHALT MILLING & OVERLAY (DEPTH NOTED ON ASPHALT TREATMENT & CONCRETE FINISHING DWGS)		NEW ROAD/TRAIL CONSTRUCTION		WETLAND BACKFILLING EXTENTS
	ASPHALT LEVEL COURSE		CONCRETE		

GENERAL NOTES

- ALL CONSTRUCTION AND MATERIALS TO MEET THE CURRENT VERSION OF THE CITY OF RED DEER DESIGN GUIDELINES & CONTRACT SPECIFICATIONS.
- CONTRACTOR TO COORDINATE THE EFFORTS AND SCHEDULING OF ALL UTILITY COMPANIES AND THE MUNICIPALITY FORCES FOR THEIR PORTION OF THE WORK.
- LOCATIONS AND DEPTHS OF ALL EXISTING UTILITIES TO BE CONFIRMED BY THE CONTRACTOR IN THE FIELD. ANY CONFLICTS WITH PROPOSED UTILITIES ARE TO BE REPORTED TO THE ENGINEER PRIOR TO CONSTRUCTION.
- THE CONTRACTOR IS RESPONSIBLE FOR ALL DETOURING AND CONSTRUCTION SIGNAGE (TRAFFIC AND PEDESTRIAN ACCOMMODATION STRATEGY).
- ALL MANHOLES TO BE CONSTRUCTED WITH SULPHATE RESISTANT CONCRETE.
- TRENCH BACKFILL IN GRASSES OR SODDED AREAS TO BE COMPACTED TO 95% SPD TRENCH BACKFILL UNDER ROADWAYS TO BE COMPACTED TO 98% SPD.
- ALL DIMENSIONS ARE IN METERS, UNLESS OTHERWISE NOTED.
- ALL EXISTING TREES TO REMAIN UNLESS EXPRESSED PERMISSION BY THE OWNER OR OWNERS REPRESENTATIVE HAS BEEN GIVEN. THE CONTRACTOR IS RESPONSIBLE FOR THE REPLACEMENT OF ANY TREE INADVERTENTLY DEMOLISHED.
- ALL NEW WORK SHOWN ON THE CONTRACT DRAWINGS IS PART OF THIS CONTRACT UNLESS NOTED OTHERWISE DELINEATED WITH "BY OTHERS".
- REFER TO GEOTECHNICAL REPORT FOR EXISTING CONDITIONS, BOREHOLE LOGS AND CONSTRUCTION REQUIREMENTS.
- NO EXCAVATION FOR DEEP UTILITIES TO OCCUR OUTSIDE OF UTILITY EASEMENTS UNLESS PRIOR PERMISSION HAS BEEN OBTAINED IN WRITING FROM THE LAND OWNER AND APPROVED BY THE ENGINEER.
- PRIOR TO CONSTRUCTION, ALL PERMITS REQUIRED TO BE APPLIED, OBTAINED AND PAID FOR BY THE CONTRACTOR.
- AREAS NOT IDENTIFIED WITH ROADWAY SURFACING OR RIPRAP SHALL BE LANDSCAPED WITH MINIMUM 150mm THICK TOPSOIL AND SEEDED WITH THE MIX IDENTIFIED ON THE DRAWINGS AND SPECIFICATIONS. AREAS WITH SIDE SLOPES 3.5:1 AND STEEPER, THAT DO NOT HAVE EROSION MATTING SPECIFIED, SHALL BE HYDROSEEDING INCLUDING TACKIFIER AND MULCH.

SHALLOW UTILITY NOTES:

- THE CONTRACTOR SHALL BE RESPONSIBLE FOR PROVISION AND COSTS FOR ALL SERVICE CONNECTIONS, TEMPORARY UTILITY REQUIREMENTS, AND ANY OTHER RELATED WORK ON THE SITE INCLUDING COORDINATION WITH ALL THE PERTINENT SHALLOW UTILITY COMPANIES FOR THEIR PORTION OF THE WORK.
- ALL UTILITIES ARE APPROXIMATE ONLY AND THE EXACT LOCATION SHALL BE DETERMINED BY THE CONTRACTOR CONSULTING WITH THE MUNICIPAL AUTHORITIES AND THE UTILITY COMPANIES CONCERNED. THE CONTRACTOR SHALL ALSO VERIFY THE EXACT LOCATION AND INVERT ELEVATION BY HAND EXCAVATION, HYDROVAC, OR SIMILAR METHOD FOR ALL UTILITY CROSSINGS, TIE-INS AND POTENTIAL CONFLICTS WITHIN THE CONSTRUCTION LIMITS. THE CONTRACTOR IS RESPONSIBLE FOR OBTAINING ALL NECESSARY PERMITS PRIOR TO STARTING CONSTRUCTION.
- MANHOLES, FRAMES, AND GRATES TO BE IN ACCORDANCE WITH THE MUNICIPALITY STANDARD DETAILS UNLESS NOTED OTHERWISE ON THE CONTRACT DRAWINGS.

STORM NOTES:

- EXISTING DRAINAGE PATTERNS TO BE MAINTAINED.
- STORM SEWER PIPES TO BE OF CLASS AS DETAILED ON THE CONTRACT DRAWINGS AND IN THE CONTRACT SPECIFICATIONS CONFORMING TO CURRENT CSA STANDARDS.
- CULVERTS TO HAVE PIPE STIFFNESS AS DETAILED IN THE CONTRACT DRAWINGS AND SPECIFICATIONS CONFORMING TO CURRENT CSA STANDARDS.

GRADING NOTES:

- ALL GRADING IS TO OCCUR WITHIN THE CONSTRUCTION LIMITS AS ILLUSTRATED ON THE CONTRACT DRAWINGS UNLESS PRIOR WRITTEN PERMISSION HAS BEEN OBTAINED FROM THE LAND OWNER AND APPROVED BY THE ENGINEER.

ABBREVIATIONS

150mm T&S	150mm TOPSOIL AND SEED	LPD	LOWPOINT DRAIN
ABAN	ABANDONED	LWL	LOW WATER LEVEL
BLDG	BUILDING	MAX	MAXIMUM
BOC	BACK OF CURB	MECH	MECHANICAL
BOT	BOTTOM	MH	MANHOLE
BOW	BACK OF WALK	MIN	MINIMUM
C&G	CURB AND GUTTER	NC	NORMALLY CLOSED
CB	CATCHBASIN	NE	NORTH EAST
CBD	CONTINUOUS BLOW	NIC	NOT IN CONTRACT
CHR'D	CHECKERED	NLL	NORMAL LIQUID LEVEL
CIP	CAST-IN-PLACE	No	NUMBER
CL	CENTERLINE	NTS	NOT TO SCALE
CLF	CHAINLINK FENCE	NW	NORTH WEST
CMS	CONCRETE MEDIAN SLAB	OC	ON CENTRE
CO	CLEAN OUT	OPNG	OPENING
CONC	CONCRETE	O/S	OFFSET
CONT	CONTINUOUS	P&C	PROPERTY LINE
CPLG	COUPLING	P	PLATE
CSP	CORRUGATED STEEL PIPE	PL	PUMP OUT
C/W	COMPLETE WITH	PO	POWER POLE
DC	DRAIN CONNECTION	PP	PRECAST
DCB	DOUBLE CATCHBASIN	PREC	PRIMED TRAP
DET	DETAIL	PT	RADIUS
DIA	DIAMETER	RAD	RAISE/LOWER
DIG	DIGESTER	R/L	RAISE/LOWER/STOP
DR	DRAIN	R/L/S	ROOF DRAIN
D/S	DOWN STREAM	RD	REDUCER
DWLS	DOWELS	RED	RIGHT
DWG	DRAWING	RT	RIGHT OF WAY
EB	EAST BOUND	R/W	SANITARY SEWER
EF	EXHAUST FAN	SAN	SCHEDULE
EG	EXISTING GRADE	SCH	SOUTH EAST
EJ	EXPANSION JOINT	SE	SILT FENCE
EL	ELEVATION	SF	SHOULDER
ELB	ELBOW	SPD	STANDARD PROCTOR DENSITY
ELECT	ELECTRICAL	SPD	SPECIFICATION
EMERG	EMERGENCY	SPEC	STATION
EOK	EDGE OF ASPHALT	STA	STANDARD
EOG	EDGE OF GRAVEL	STD	STORM SEWER
EQUIP	EQUIPMENT	STM	STORM MANHOLE
ESD	EMERGENCY SHUTDOWN	STMH	STRUCTURE
EXIST / EX	EXISTING	STRUCT	STRUCTURE
FD	FLOOR DRAIN	S/W	SOUTH WEST
FG	FINISHED GRADE	SW	SWALE
FIG	FIGURE	SWL	TO BE ABANDONED
FIN	FINISH	TBA	TO BE CONFIRMED
FLO	FLOOR	TBC	TO BE REMOVED
FM	FORCEMAIN	TBR	THICK
FOC	FACE OF CURB	TH	TOP OF CONCRETE
FOW	FACE OF WALL	TOC	TOP OF WALL
FUTURE	FUTURE	TOW	TYPICAL
GALV	GALVANIZED	TYP	TOP OF UNDERGROUND
GBC	GRANULAR BASE COURSE	T/O	UTILITY RIGHT OF WAY
GL	GRANULAR FILL	UG	UNDERSIDE
GS	GAS LINE	U/S	VERTICAL
HDD	HORIZONTAL DIRECTIONAL DRILL	UR/W	WATERMAIN
HLL	HIGH LIQUID LEVEL	U/S	WATER LEVEL
HWL	HIGH WATER LEVEL	WAT	
INSUL	INSULATED	WL	
INV	INVERT		
LLL	LOW LIQUID LEVEL		
LOG	LIP OF GUTTER		



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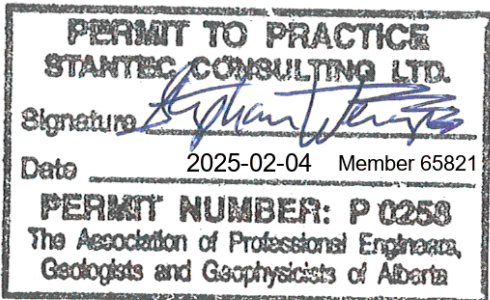
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D	ISSUED FOR TENDER	DS	BD 2025.01.31
C	ISSUED FOR 90% REVIEW	DS	BD 2024.11.18
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Client/Project

TOWN OF BLACKFALDS

NW AREA STORM PROJECT

Blackfalds, AB

Title

CIVIL
LEGEND, NOTES & ABBREVIATIONS

Project No.	Scale
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Drawing No.	Sheet
C-001	

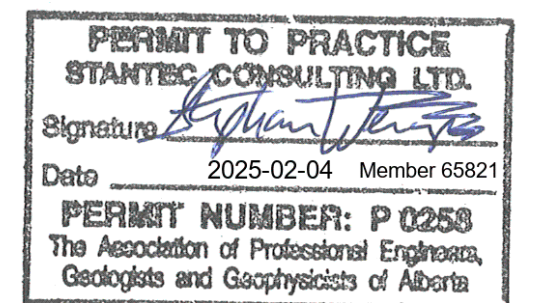
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TOWN OF BLACKFALDS

NW AREA STORM PROJECT

Blackfalds, AB

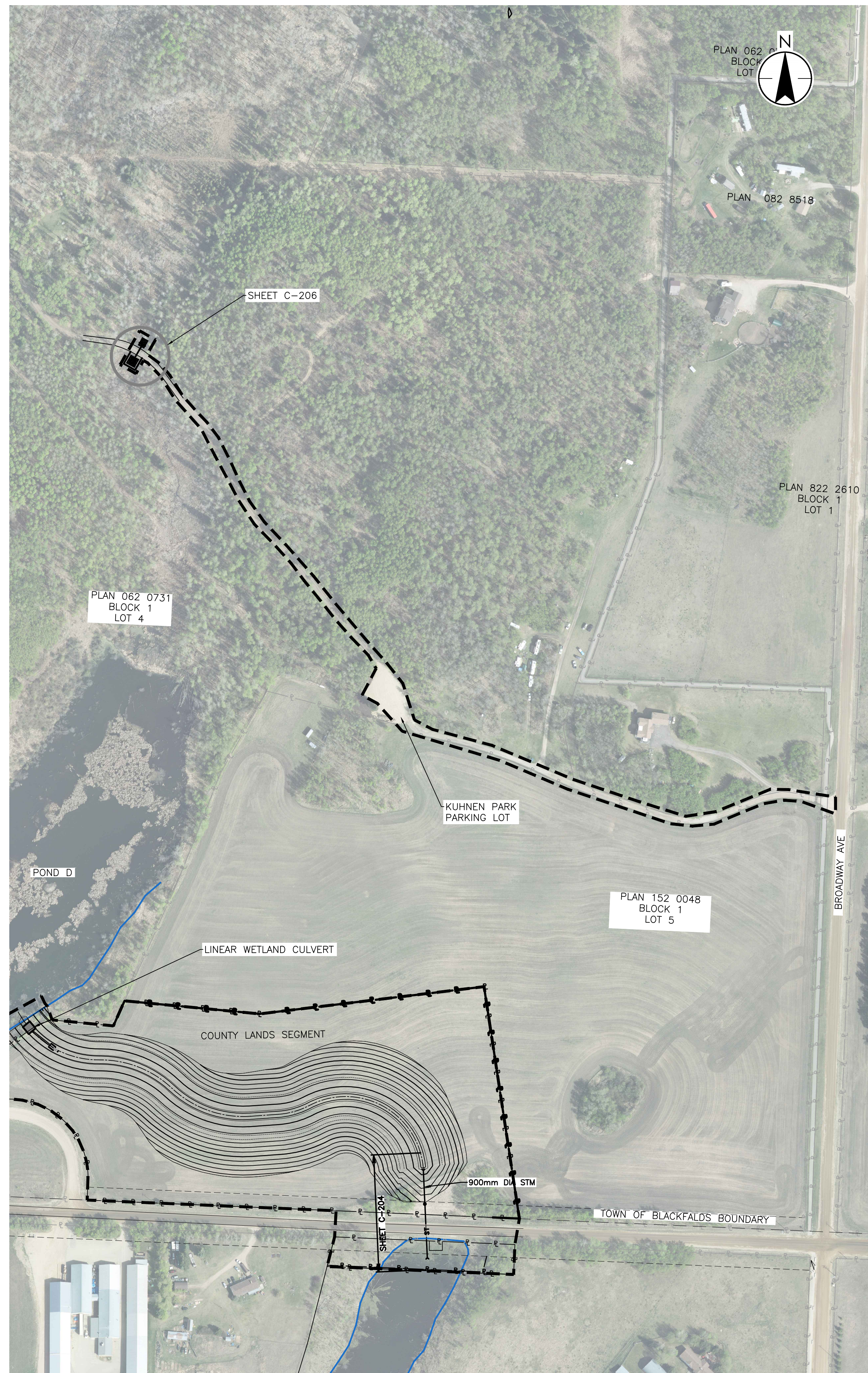
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CIVIL
OVERALL SITE PLAN

Project No.
113929434

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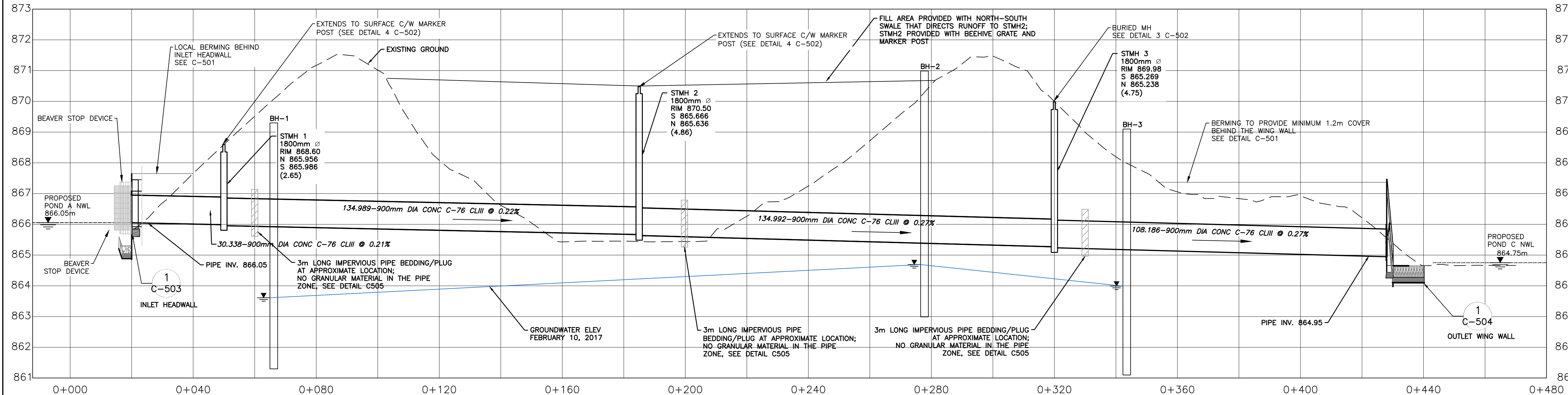
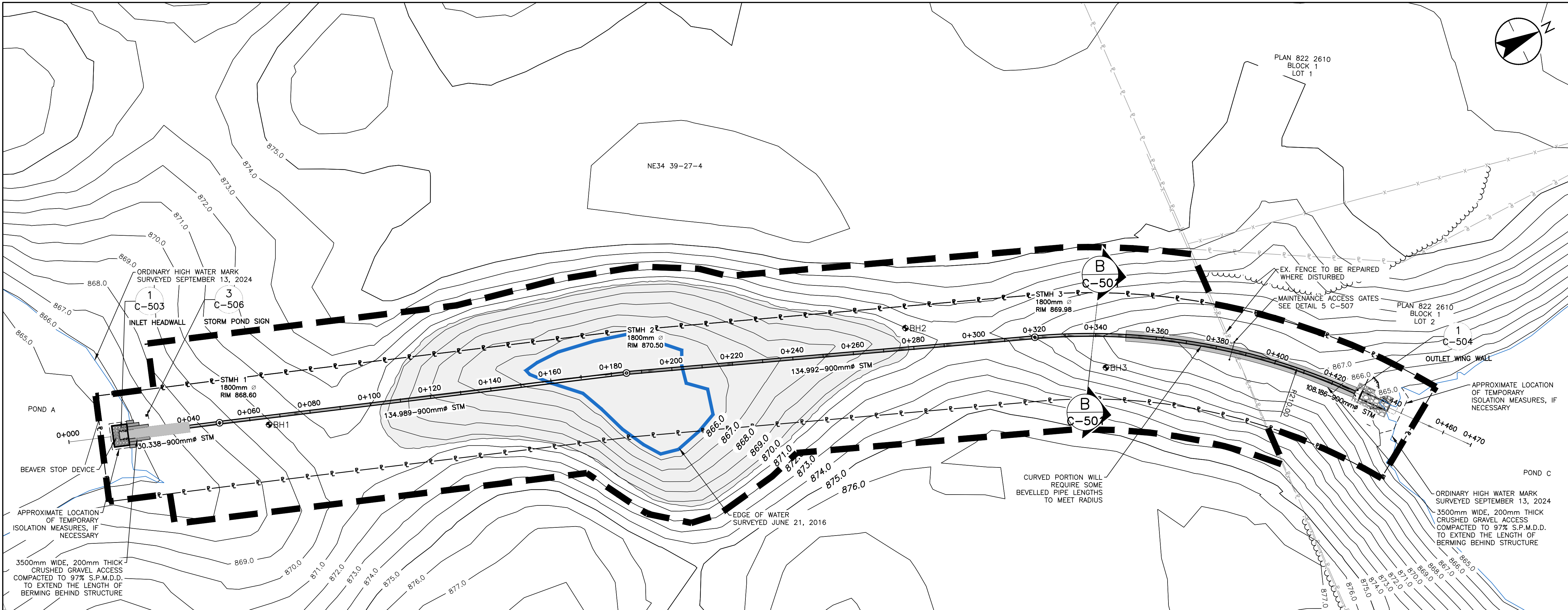


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Notes

1. APPROXIMATE FILL VOLUME 25000m³, NOT INCLUDING ANY SHRINKAGE.



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PERMIT NUMBER: P 0258
The Association of Professional Engineers,
Geologists and Geophysicists of Alberta

PROFESSIONAL ENGINEER
BRAD DARDER
February 4 2025

Client/Project
TOWN OF BLACKFALDS
NW AREA STORM PROJECT
Blackfalds, AB
Title
CIVIL
PLAN AND PROFILE STA 0+000 TO 0+465

Project No. 113929434	Scale 1:750H 0 7.5 15 37.5 1:75V 0 0.75 1.5 3.75m
Drawing No. C-201	Sheet Revision

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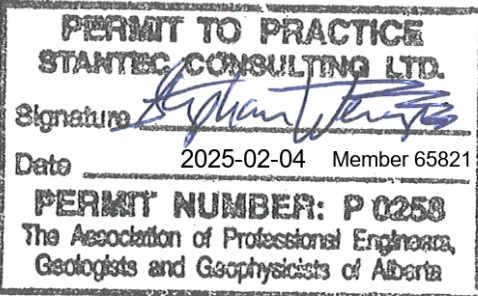
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TOWN OF BLACKFALDS

NW AREA STORM PROJECT

Blackfalds, AB

Title

CIVIL
PLAN AND PROFILE STA 0+015 TO 0+047

Project No.
113929434

Drawing No.

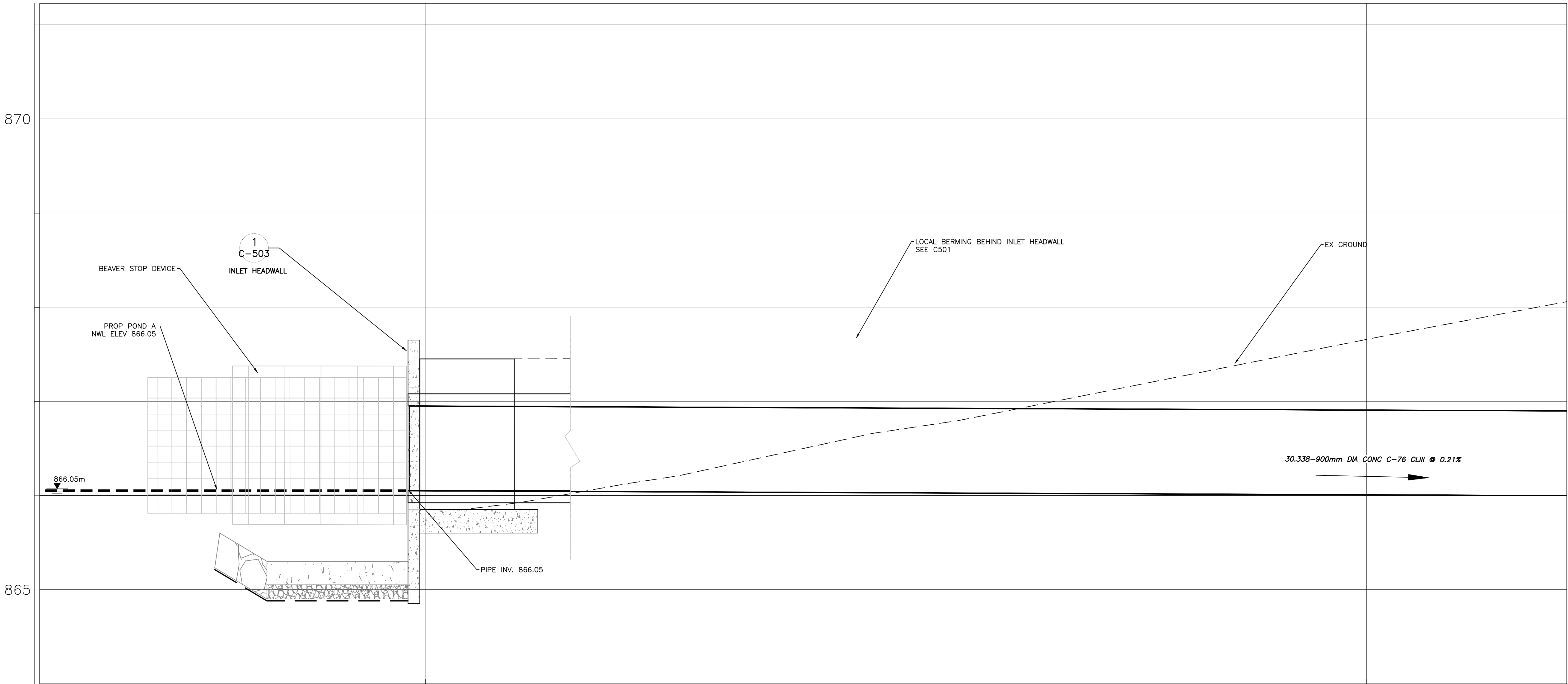
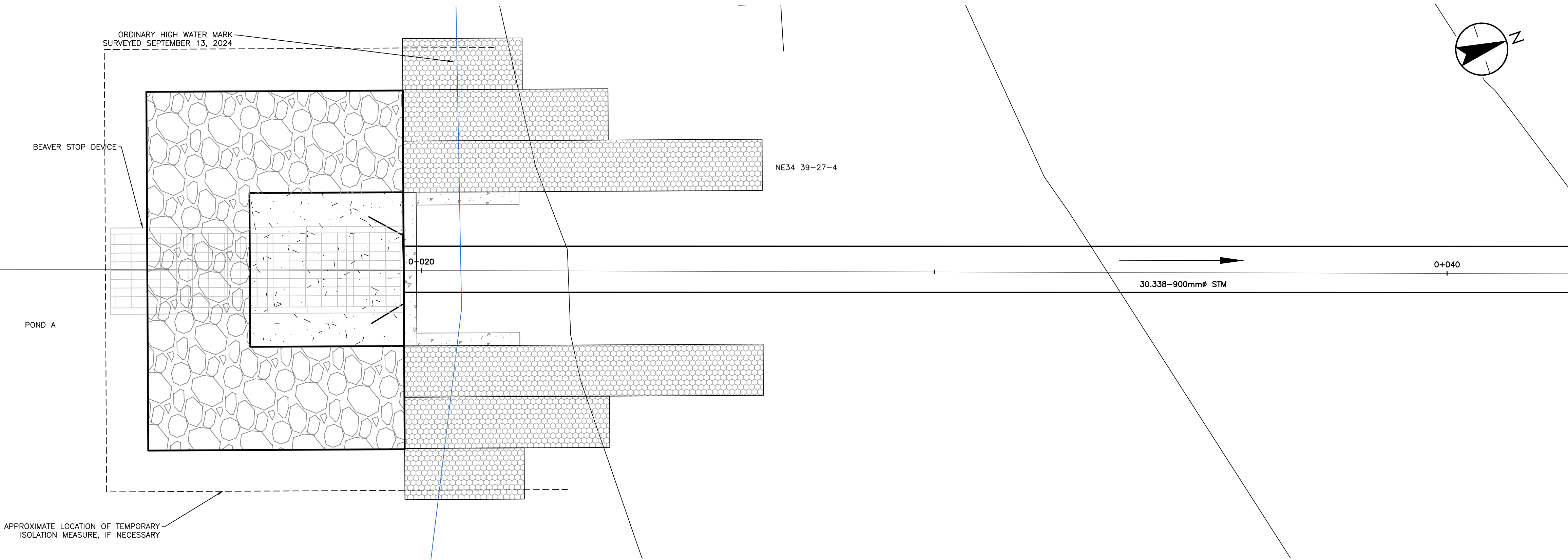


Sheet Revision

C-202

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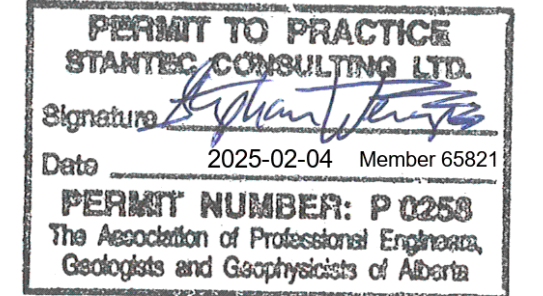
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NW AREA STORM PROJECT

Blackfalds, AB

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PLAN AND PROFILE STA 0+415 TO 0+447

Project No.
113929434

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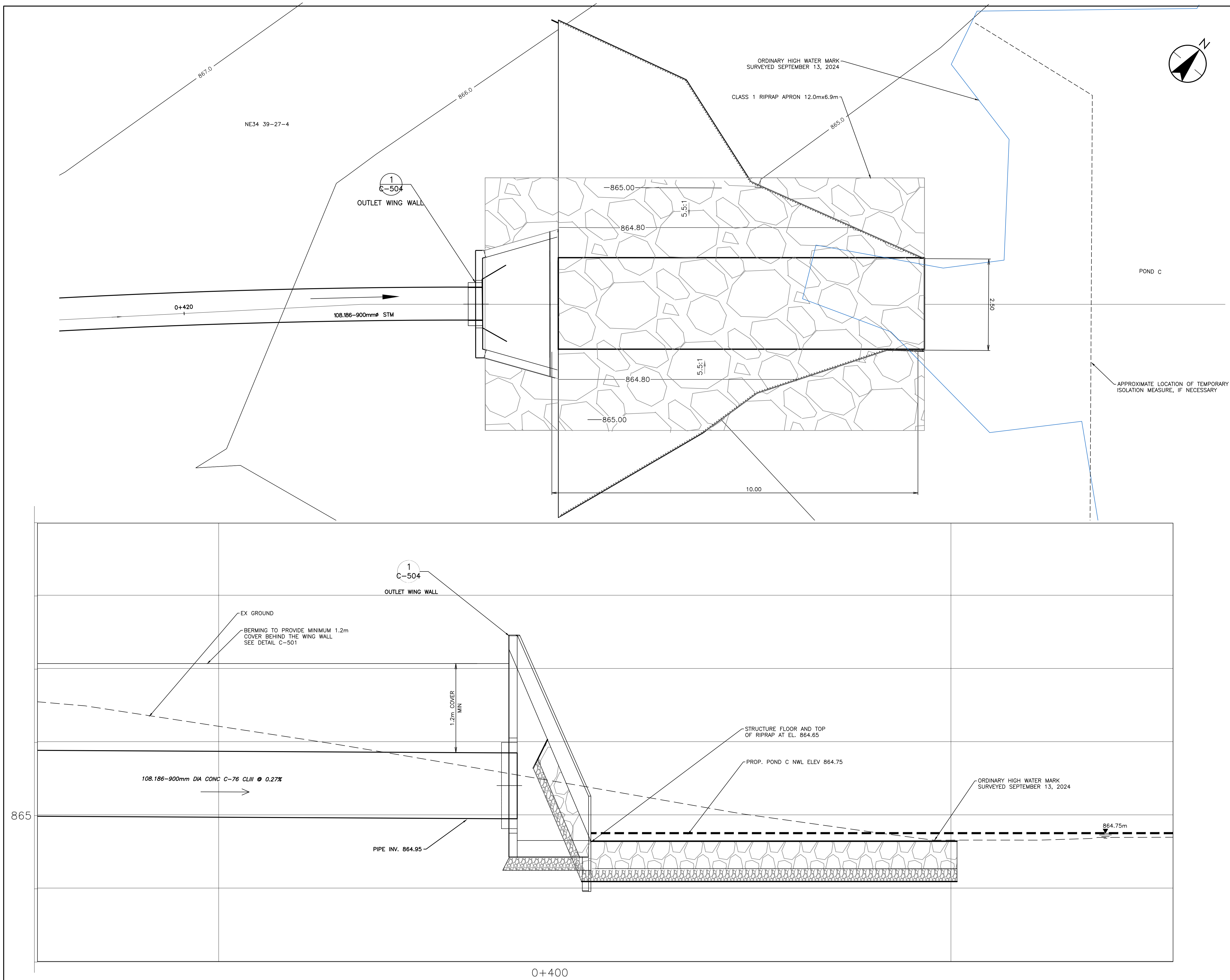
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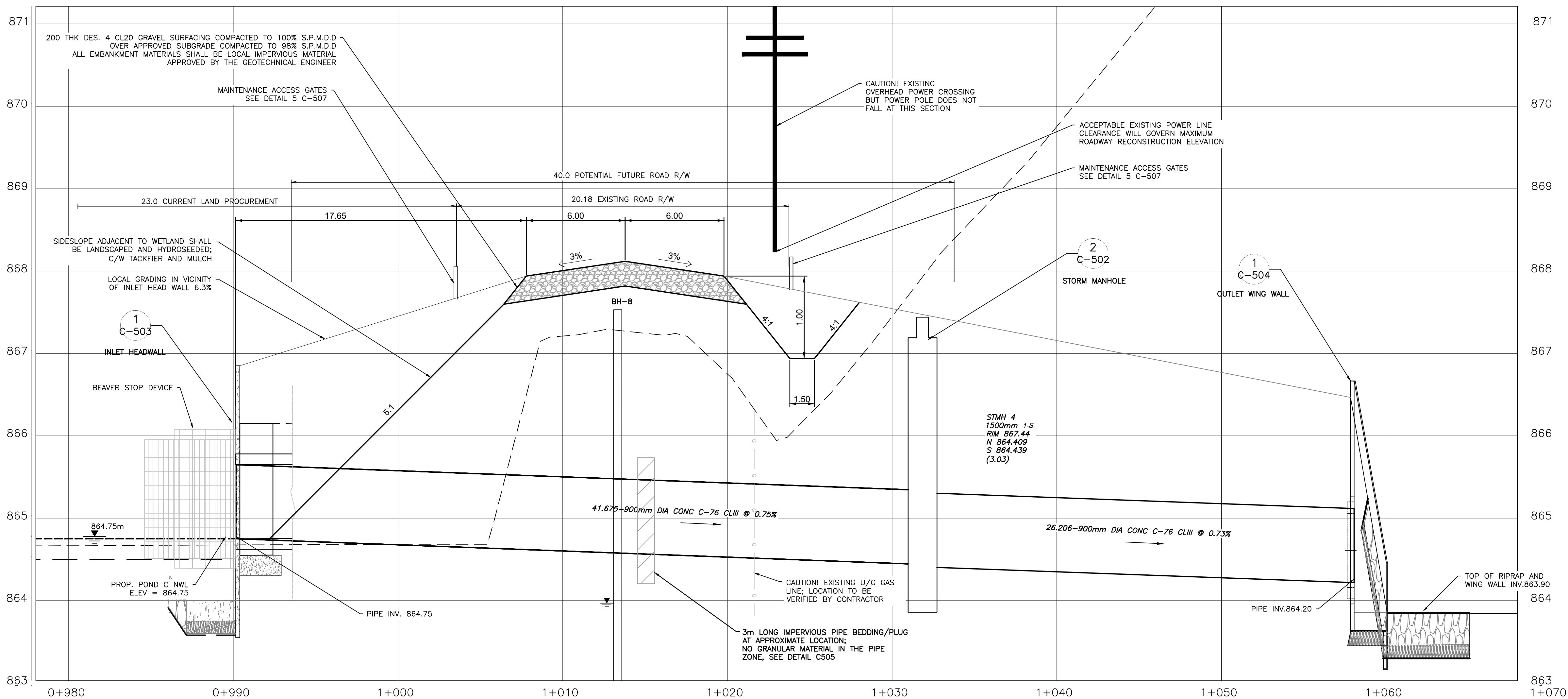
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Signature *[Handwritten Signature]*

Date 2025-02-04 Member 65821

PERMIT NUMBER: P 0255
The Association of Professional Engineers,
Geologists and Geophysicists of Alberta

PROFESSIONAL ENGINEER ALBERTA
BROAD DAMS
1906

February 4, 2025

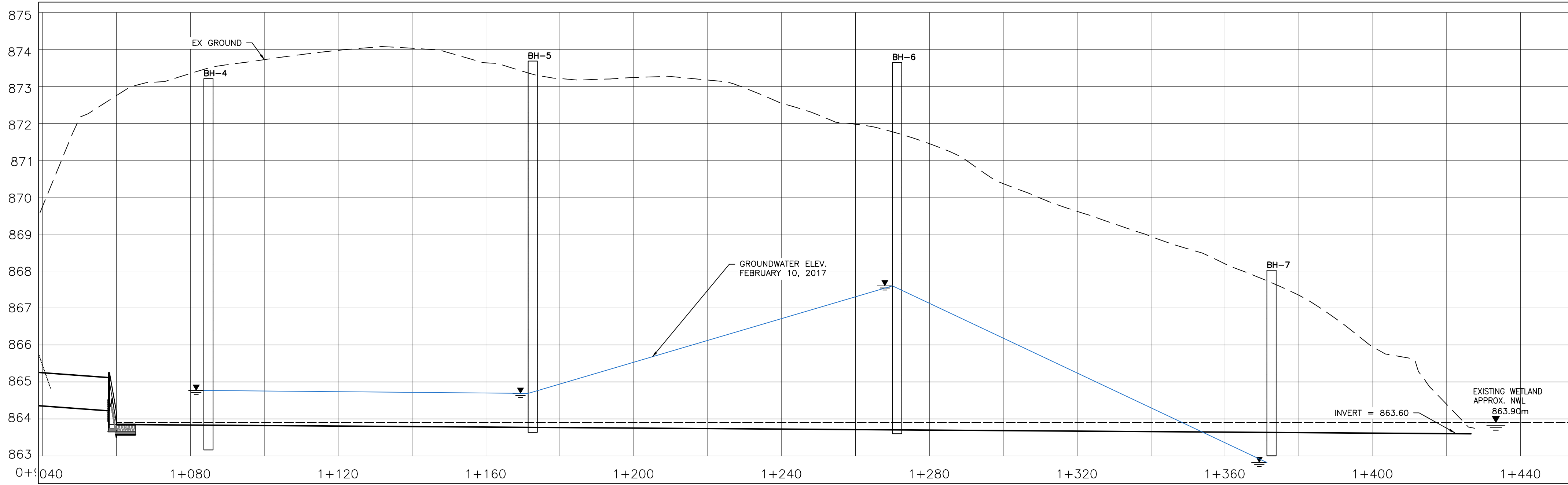
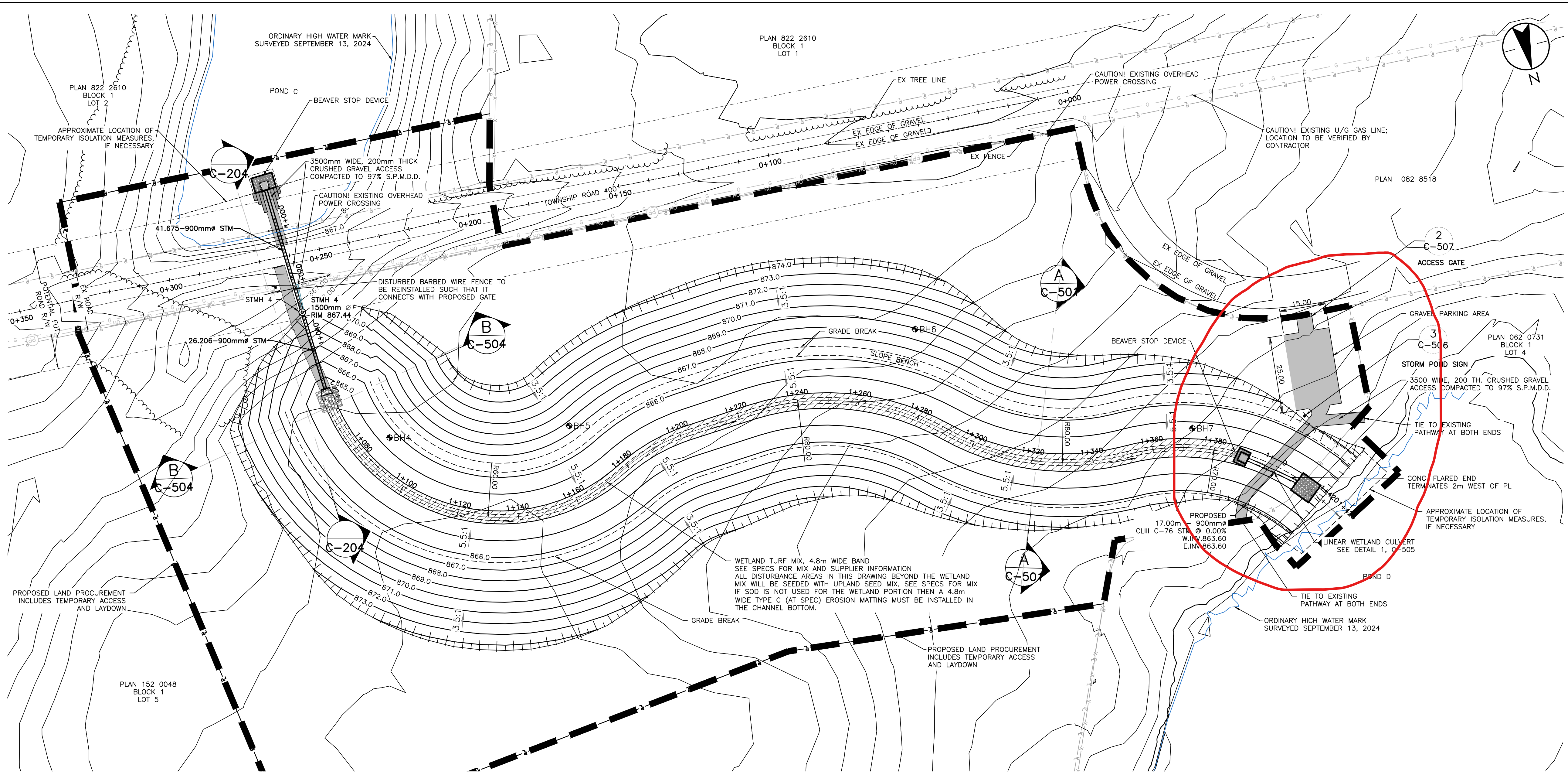
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Notes

1. APPROXIMATE CUT VOLUME 125000m³.
2. AREAS NOT IDENTIFIED WITH ROADWAY SURFACING OR RIPRAP SHALL BE LANDSCAPED WITH MINIMUM 150mm THICK TOPSOIL AND SEEDED WITH THE MIX IDENTIFIED ON THE DRAWINGS AND SPECIFICATIONS. AREAS WITH SIDE SLOPES 3.5:1 AND STEEPER, THAT DO NOT HAVE EROSION MATTING SPECIFIED, SHALL BE HYDROSEEDING INCLUDING TACKIFIER AND MULCH.



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The Association of Professional Engineers, Geologists and Geophysicists of Alberta

PROFESSIONAL ENGINEER
ALBERTA
February 4 2025

Client/Project

TOWN OF BLACKFALDS

NW AREA STORM PROJECT

Blackfalds, AB

Title

CIVIL

LINEAR WETLAND PLAN AND PROFILE

STA 1+000 TO 1+480

Project No.

113929434

Drawing No.

C-205

Scale

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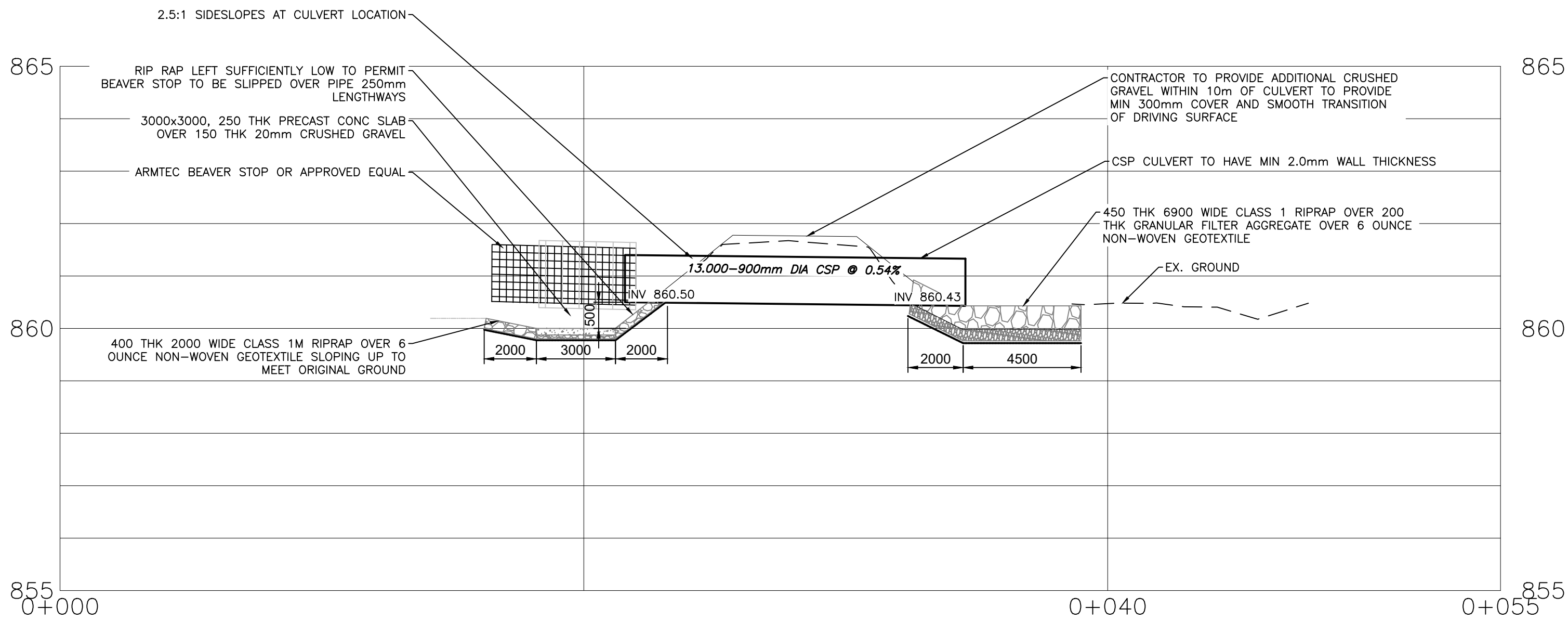
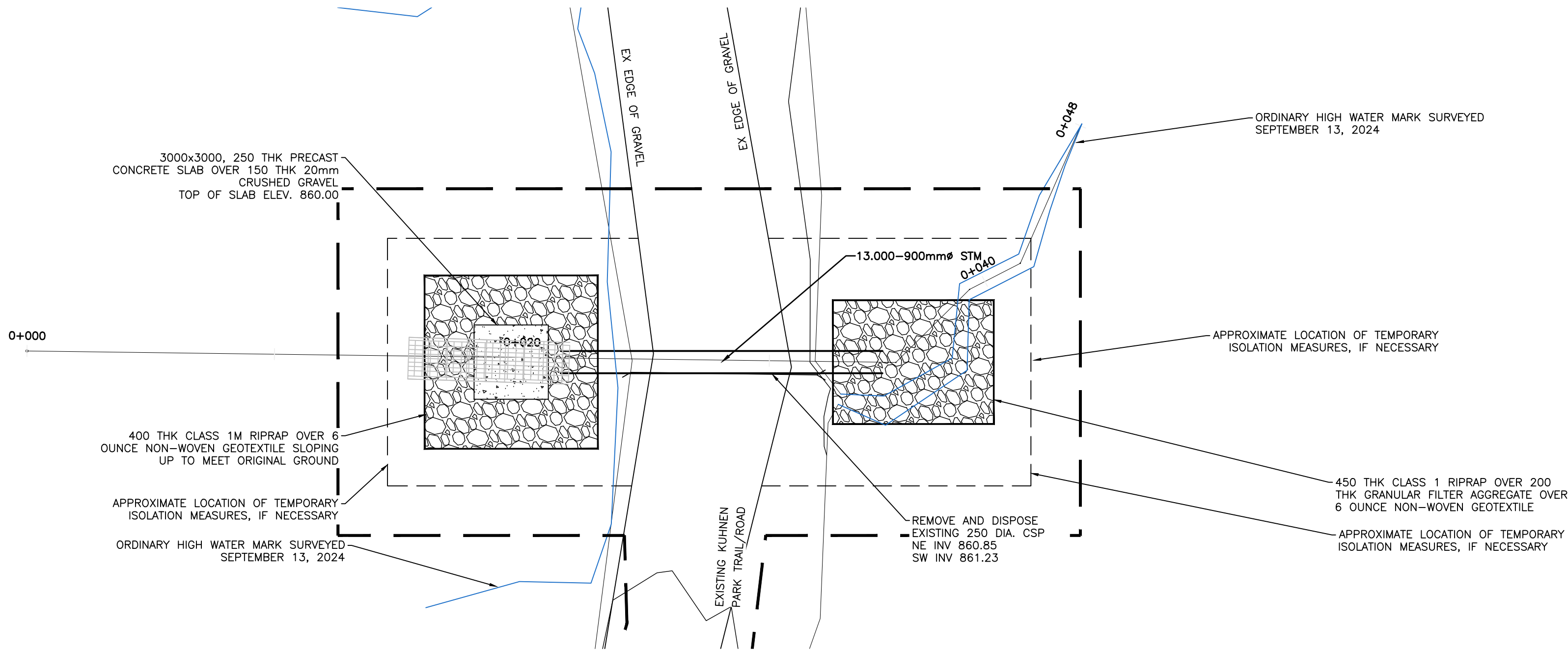
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Notes



RIPRAP BEDDING GRANULAR FILTER AGGREGATE GRADATION	
SIZE	% PASSING BY MASS
75	100%
40	55-100%
20	40-65%
5	20-40%
1.25	7-25%
0.08	0-5%

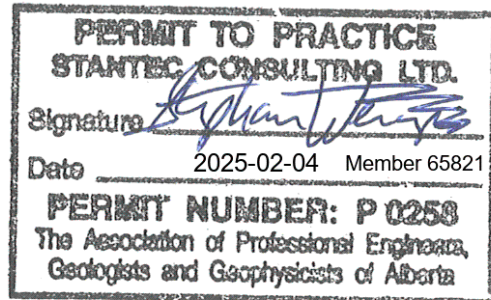
CLASS 1 RIPRAP GRADATION	
SIZE	% PASSING
450	100%
350	80%
300	50%
200	20%

CLASS 1M RIPRAP GRADATION	
SIZE	% PASSING
250	100%
200	80%
170	50%
120	20%

Revision	By	Appd.	YY.MM.DD
E	----	----	----
D	ISSUED FOR TENDER	DS	BD 2025.01.31
C	ISSUED FOR 90% REVIEW	DS	BD 2024.11.18
B	ISSUED FOR 60% REVIEW	DS	BD 2024.09.06
A	ISSUED FOR REVIEW	MM	BD 2024.08.13
Issued	By	Appd.	YY.MM.DD

File Name:	29434c-201.dwg		
	Dwn.	Chkd.	Dsgn.
			YY.MM.DD

Permit-Seal



Client/Project

TOWN OF BLACKFALDS

NW AREA STORM PROJECT

Blackfalds, AB

Title

CIVIL
KUHNEN TRAIL CROSSING PLAN AND
PROFILE

Project No.

113929434

Drawing No.

C-206

Scale

1:150H 0 1.5 4.5 7.5m
1:75V 0 0.75 2.25 3.75m

Sheet

Revision

8 of 15

0

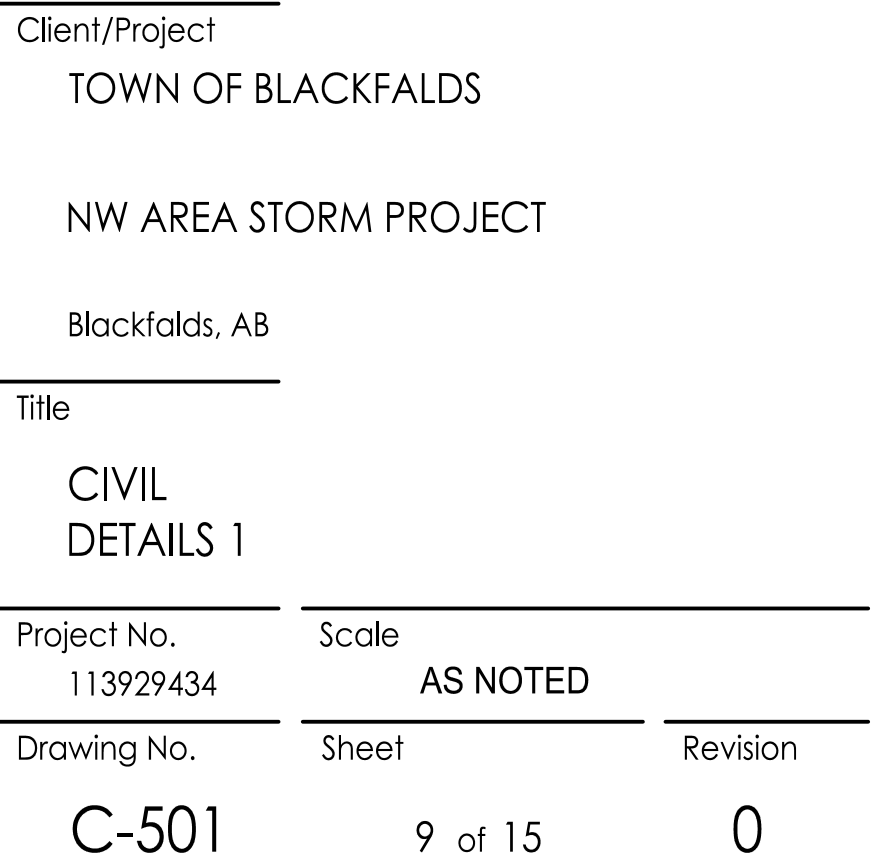


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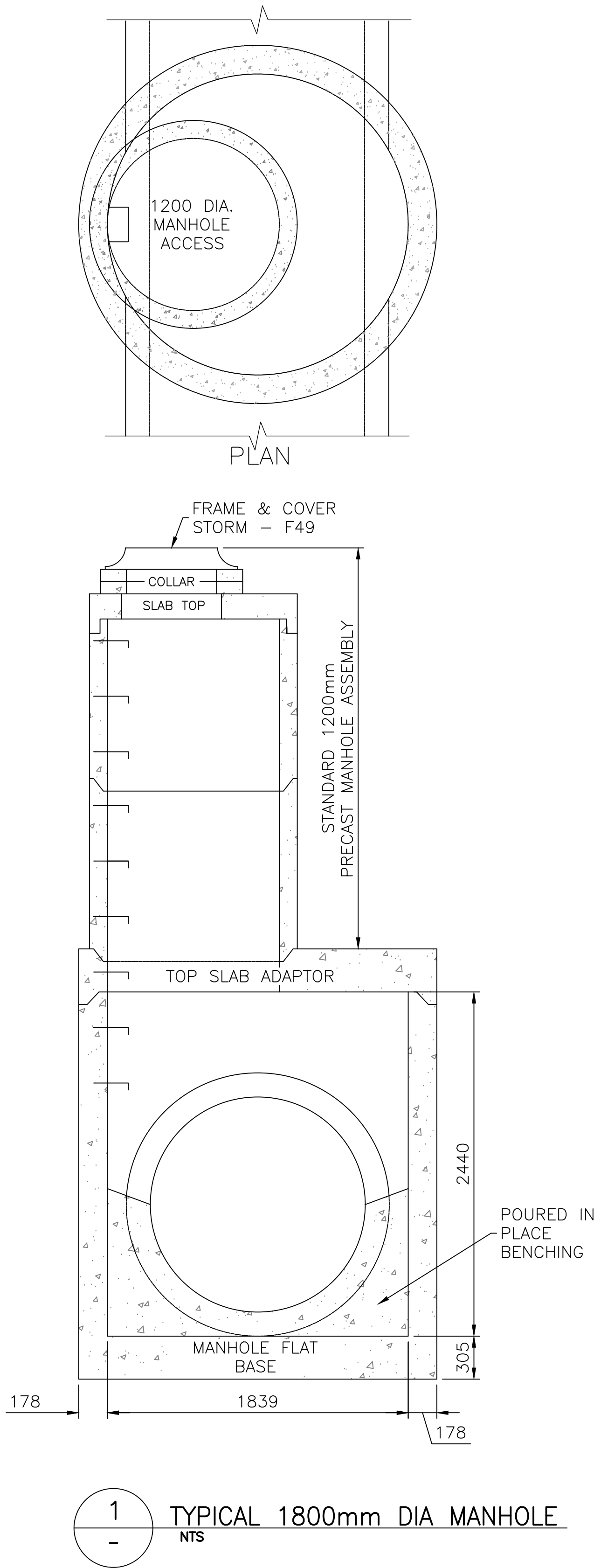
File Name: 29434c-501.dwg	MM	BD	BD	2016.06.01
	Dwn.	Chkd.	Dsgn.	YY.MM.DD

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STANTEC CONSULTING LTD.
Signature *[Signature]*
Date 2025-02-04 Member 65821
PERMIT NUMBER: P 0258
The Association of Professional Engineers,
Geologists and Geophysicists of Alberta



\\s0104-erp0301\work\projects\113929434\05-dwg-def\sign\civil\29434c-501.dwg
2025/02/03 3:48 PM by: jefnicki, D:\ntr

ORIGINAL SHEET - ANG D



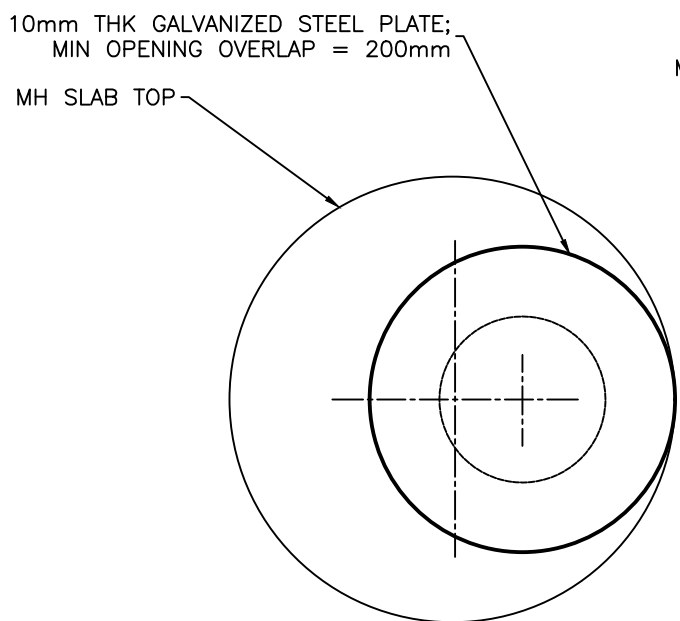
1
-
NTS

TYPICAL 1800mm DIA MANHOLE

RIPRAP BEDDING GRANULAR FILTER AGGREGATE GRADATION	
SIZE	% PASSING BY MASS
75	100%
40	55-100%
20	40-65%
5	20-40%
1.25	7-25%
0.08	0-5%

CLASS 1 RIPRAP GRADATION	
SIZE	% PASSING
450	100%
350	80%
300	50%
200	20%

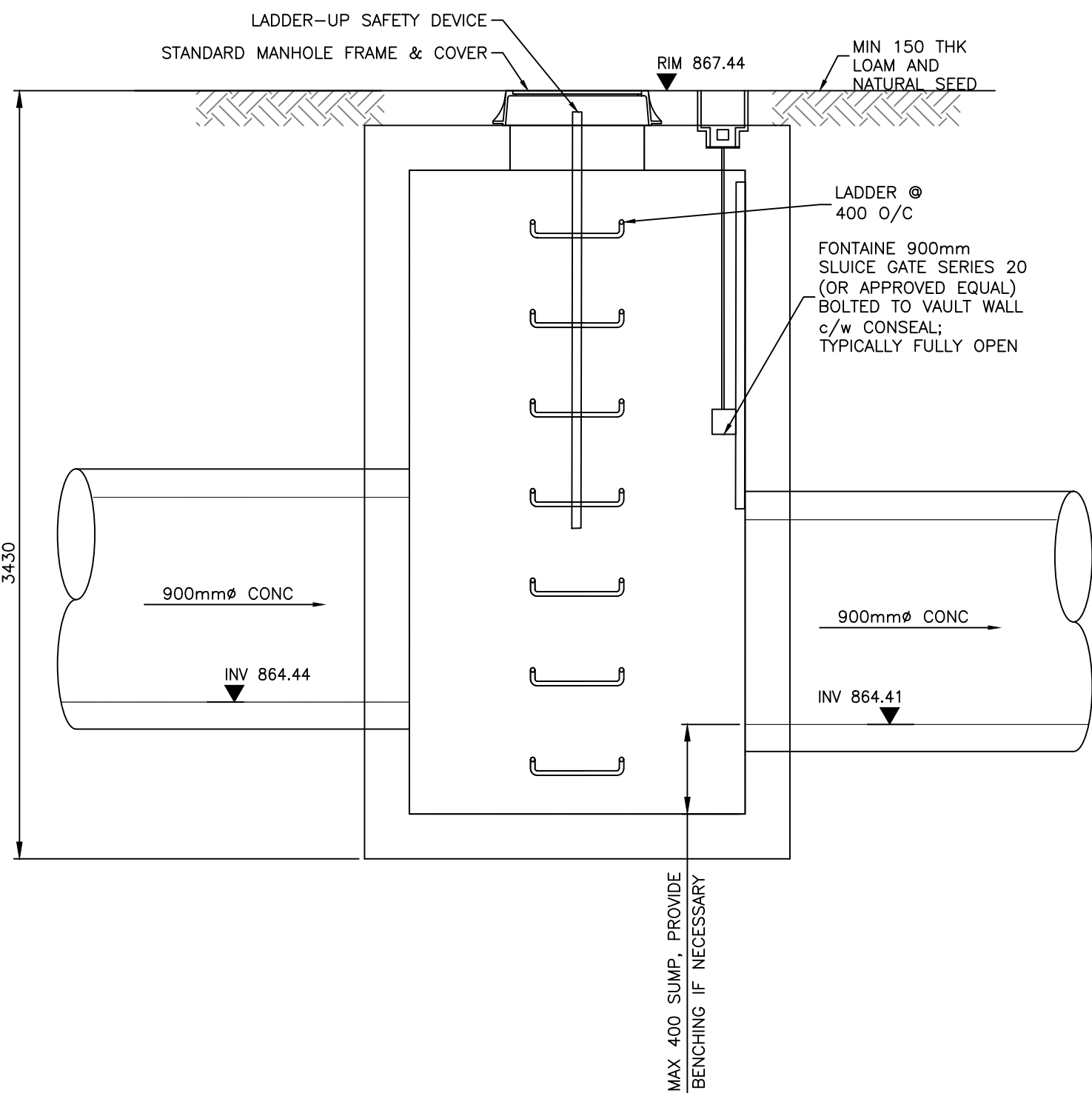
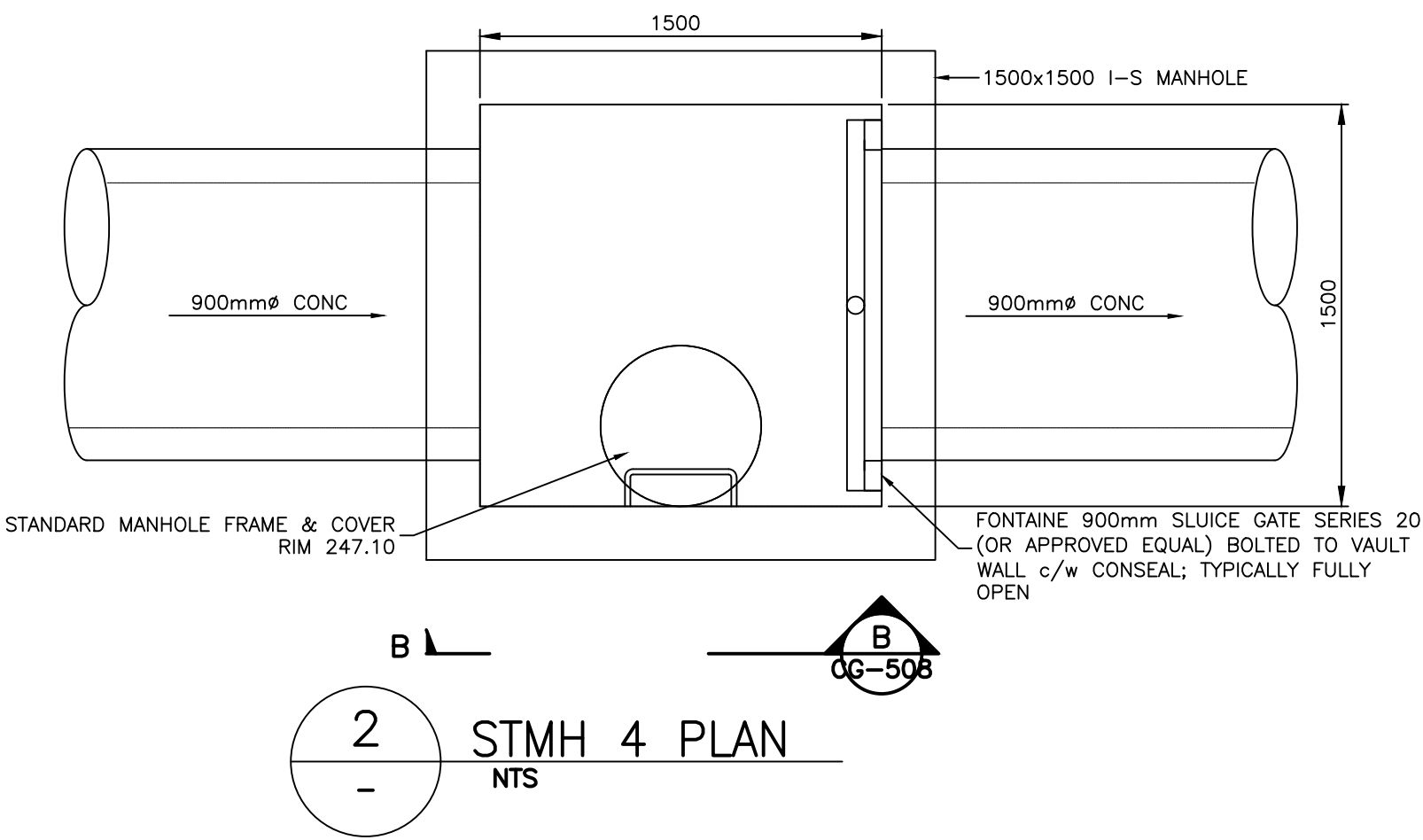
GABION ROCK GRADATION	
SIZE	% PASSING
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150	50%
100	0%



PLAN

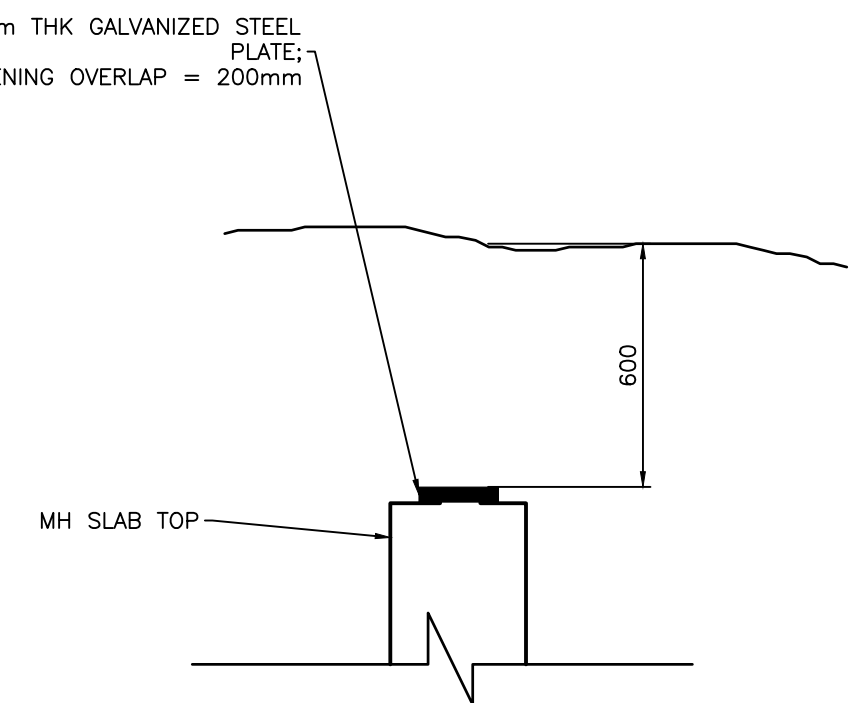
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NTS

BURIED MANHOLE DETAIL

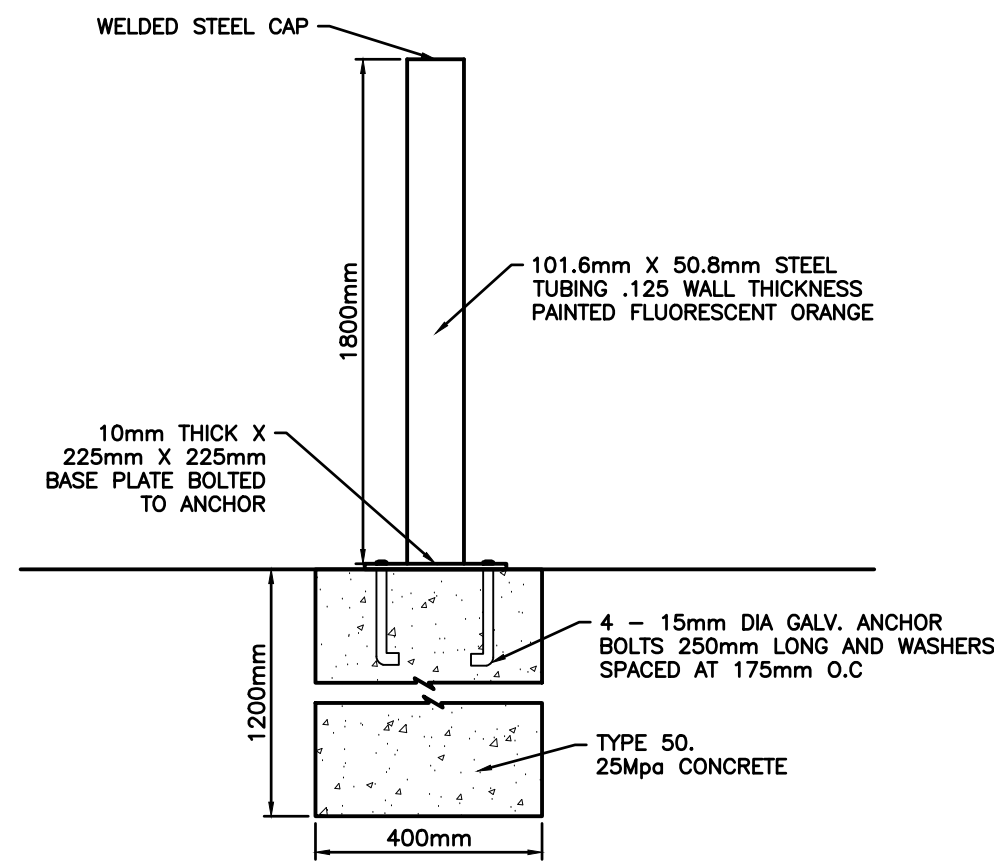


B
-
NTS

STMH 4 SECTION



ELEVATION



4
-
NTS

MARKER POST DETAIL

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 - 30MPa AT 28 DAYS
 - AIR ENTRAINMENT ~5%-8%
 - 20mm MAX AGGREGATE SIZE
 - REINFORCEMENT 400MPa MINIMUM YIELD STRENGTH
 - ROOF LOAD (LIVE LOADS)
 - 4.8 kPa (INCLUDES SNOW LOADING) OR 18kN OVER AND AREA OF 750x750 (CONCENTRATED TRUCK LOAD) (WHICHEVER GOVERNS)
 - BACKFILL 20kN/m³, K₀=0.5
 - ANCHOR EMBEDMENT MADE USING ADHESIVE DOWELS SHALL BE ANCHORED WITH HILTI HIT HY 150 OR APPROVED EQUAL. MINIMUM 100mm EMBEDMENT UNLESS OTHERWISE NOTED. NO MECHANICAL INSERTS PERMITTED.
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 - LADDER-UP SAFETY DEVICE TO BE BY BILCO OR APPROVED EQUAL.
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1100 - 4900 50th Street
Red Deer AB Canada T4N 1X7
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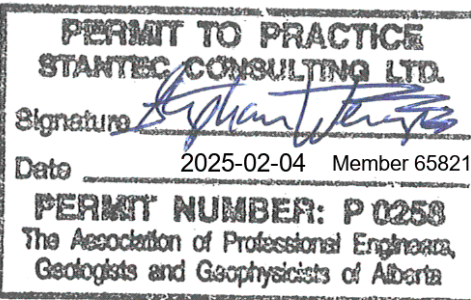
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Notes

Revision	By	Appd.	YY.MM.DD
E	----	----	----
D	ISSUED FOR TENDER	DS	BD 2025.01.31
C	ISSUED FOR 90% REVIEW	DS	BD 2024.11.18
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A	ISSUED FOR REVIEW	MM	BD 2024.08.13

File Name:	29434c-501.dwg	BD	MM	2016.06.01	
		Dwn.	Chkd.	Dsgn.	YY.MM.DD

Permit-Seal



Client/Project

TOWN OF BLACKFALDS

NW AREA STORM PROJECT

Blackfalds, AB

Title

CIVIL
DETAILS 2

Project No.	Scale	
113929434	AS NOTED	
Drawing No.	Sheet	Revision

C-502

10 of 15

0

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Notes

RIPRAP BEDDING GRANULAR FILTER AGGREGATE GRADATION	
SIZE	% PASSING BY MASS
75	100%
40	55-100%
20	40-65%
5	20-40%
1.25	7-25%
0.08	0-5%

CLASS 1 RIPRAP GRADATION	
SIZE	% PASSING
450	100%
350	80%
300	50%
200	20%

CLASS 1M RIPRAP GRADATION	
SIZE	% PASSING
250	100%
200	80%
170	50%
120	20%

GABION ROCK GRADATION	
SIZE	% PASSING
200	100%
150	50%
100	0%

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 - 20mm MAX AGGREGATE SIZE
 - REINFORCEMENT 400MPA MINIMUM YIELD STRENGTH
 - ANCHOR EMBEDMENTS MADE USING ADHESIVE ANCHORS. ADHESIVE DOWELS SHALL BE ANCHORED WITH HILTI HIT HY 150 OR APPROVED EQUAL. MINIMUM 100mm EMBEDMENT UNLESS OTHERWISE NOTED. NO MECHANICAL INSERTS.
 - ANCHORS AND FASTENERS SHALL BE STAINLESS STEEL TYPE 304.

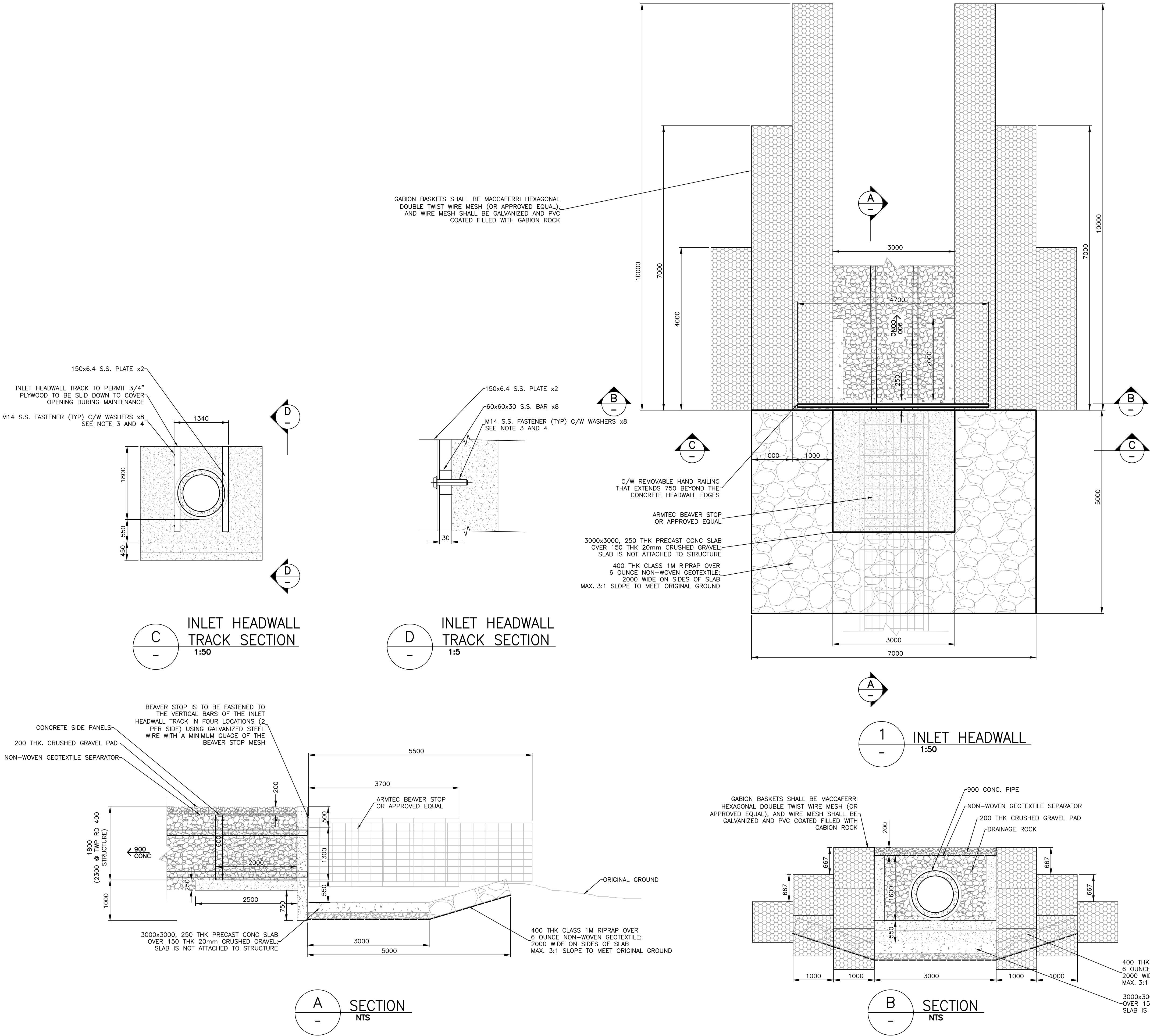
Revision	By	Appd.	YY.MM.DD
E	----	----	----
D	ISSUED FOR TENDER	DS	BD 2025.01.31
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Issued	By	Appd.	YY.MM.DD
File Name:	29434c-501.dwg	BD	2016.06.01
		Dwn.	
		Chkd.	
		Desgn.	
		YY.MM.DD	

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PERMIT TO PRACTICE
STANTEC CONSULTING LTD.
Signature: *[Signature]*
Date: 2025-02-04 Member 65821
PERMIT NUMBER: P 0258
The Association of Professional Engineers, Geologists and Geophysicists of Alberta

PROFESSIONAL ENGINEER
BRAD DARDIS
February 4 2025

Client/Project	
TOWN OF BLACKFALDS	
NW AREA STORM PROJECT	
Blackfalds, AB	
Title	
DETAILS 3	
Project No.	Scale
113929434	AS NOTED
Drawing No.	Sheet
C-503	11 of 15
	Revision
	0



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Notes

RIPRAP BEDDING AGGREGATE	GRANULAR FILTER GRADATION
SIZE	% PASSING BY MASS
75	100%
40	55-100%
20	40-65%
5	20-40%
1.25	7-25%
0.08	0-5%

CLASS 1 RIPRAP GRADATION	
SIZE	% PASSING
450	100%
350	80%
300	50%
200	20%

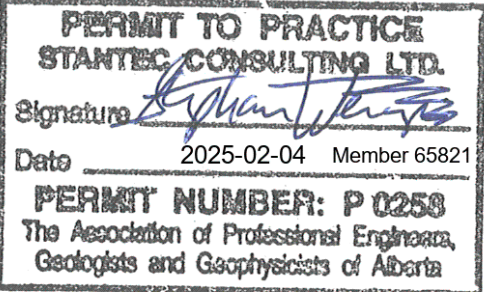
GABION ROCK GRADATION	
SIZE	% PASSING
200	100%
150	50%
100	0%

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 - 20mm MAX AGGREGATE SIZE
 - REINFORCEMENT 400MPA MINIMUM YIELD STRENGTH
 - ANCHOR EMBEDMENTS MADE USING ADHESIVE ANCHORS, ADHESIVE DOWELS SHALL BE ANCHORED WITH HILTI HIT HY 150 OR APPROVED EQUAL, MINIMUM 100mm EMBEDMENT UNLESS OTHERWISE NOTED, NO MECHANICAL INSERTS.
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E	----	----	----
D	ISSUED FOR TENDER	DS	BD 2025.01.31
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Issued	By	Appd.	YY.MM.DD

File Name: 29434c-501.dwg		BD	MM	2016.06.01
	Dwn.	Chkd.	Dsgn.	YY.MM.DD

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Client/Project

TOWN OF BLACKFALDS

NW AREA STORM PROJECT

Blackfalds, AB

Title

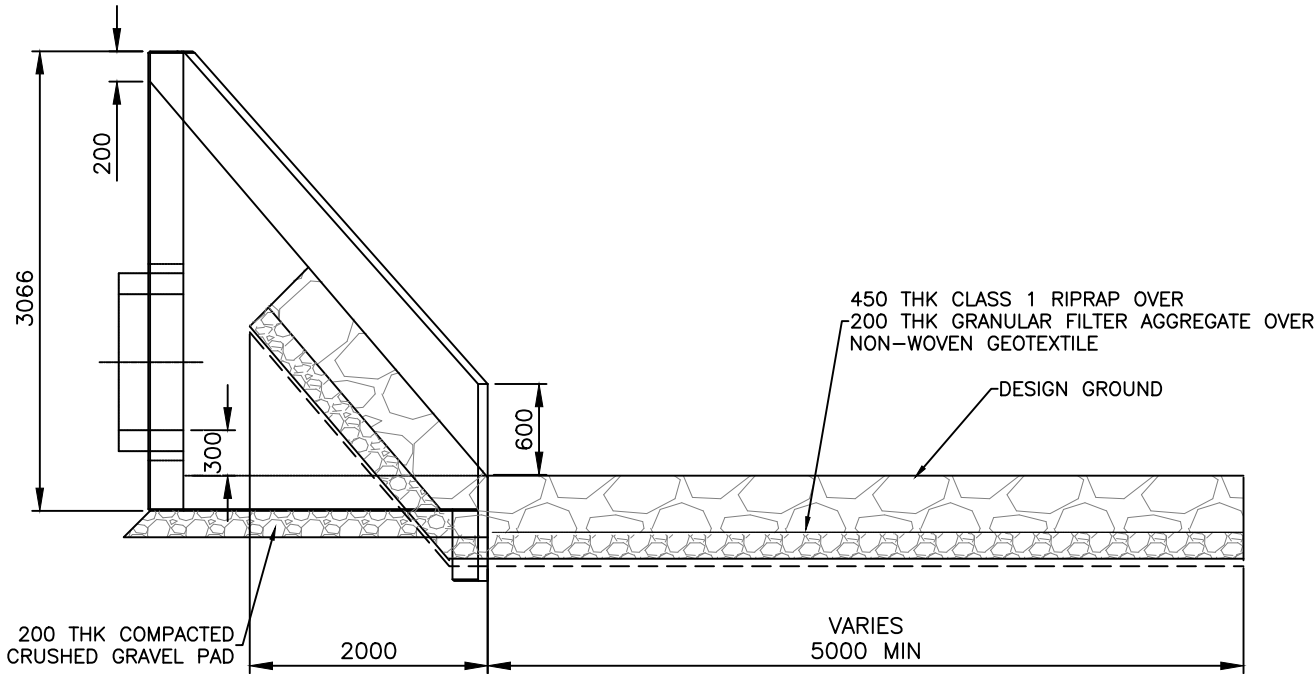
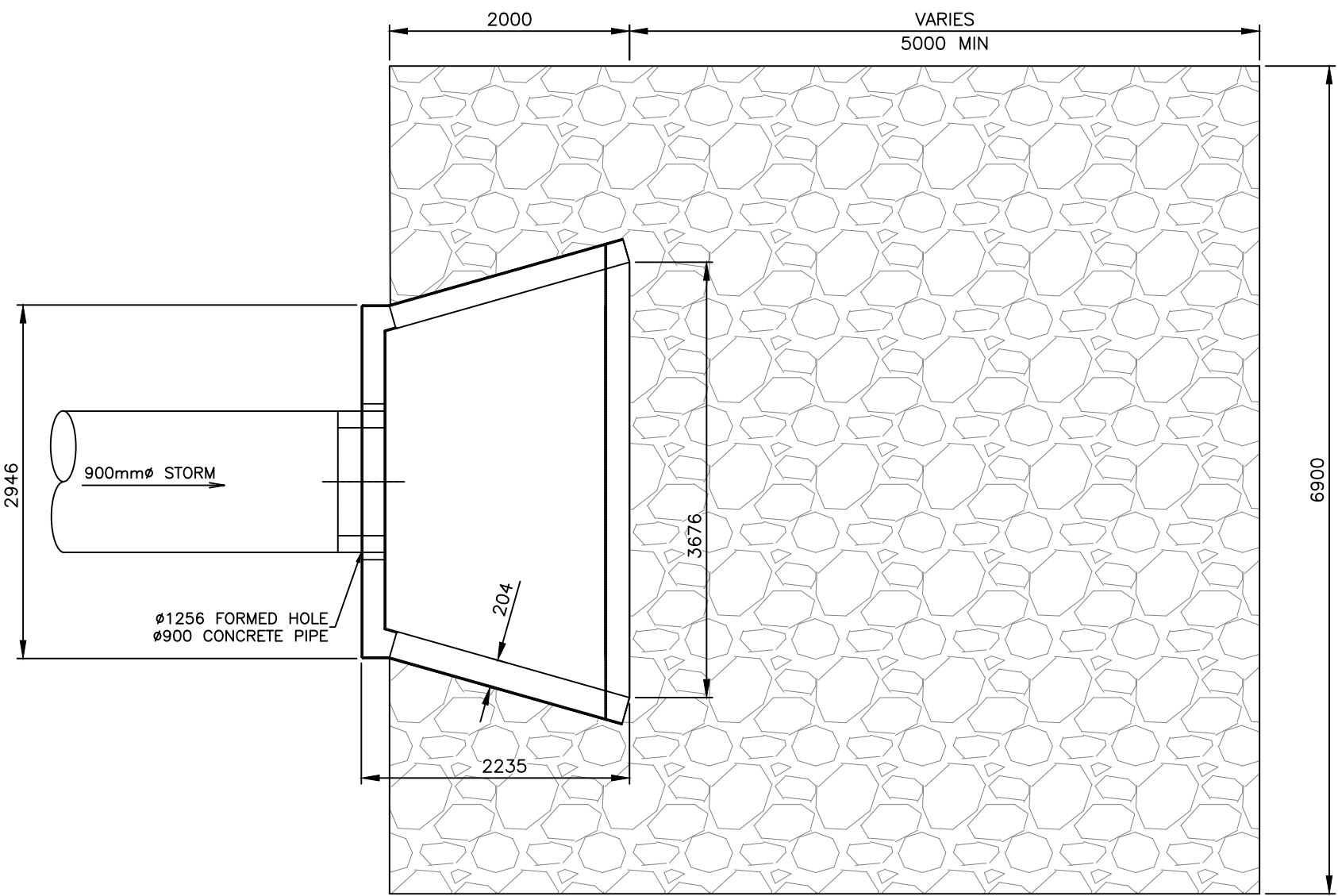
DETAILS 4

Project No.	Scale	
113929434	AS NOTED	
Drawing No.	Sheet	Revision

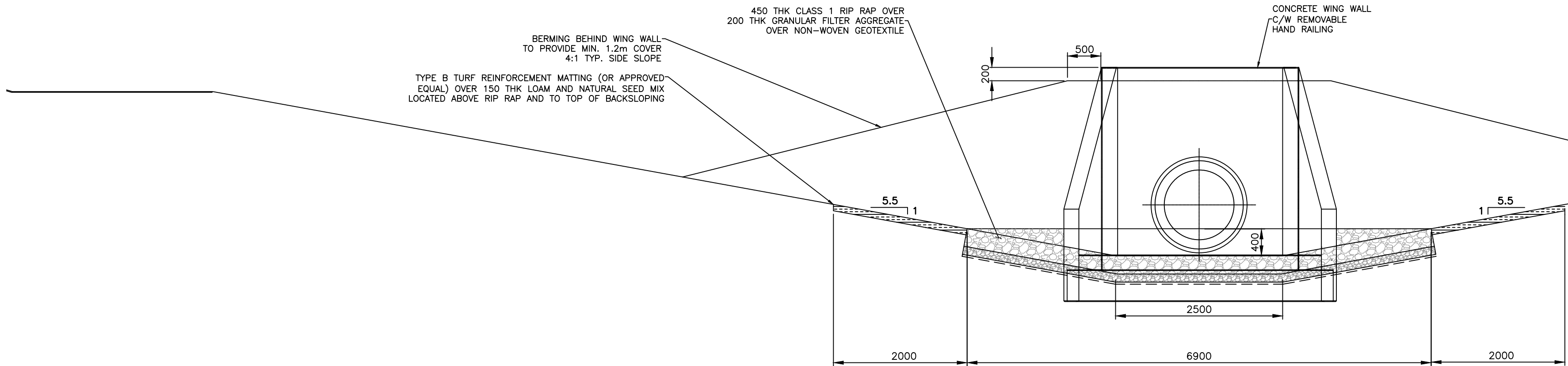
C-504

12 of 15

0



A TYPICAL SECTION
C-202 1:50

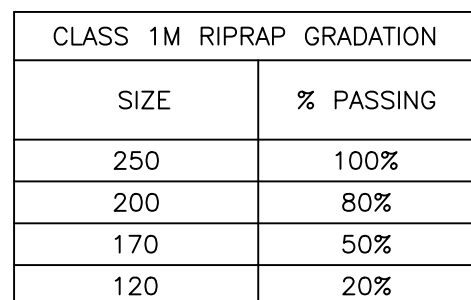


B OUTLET WING WALL
C-202 1:50



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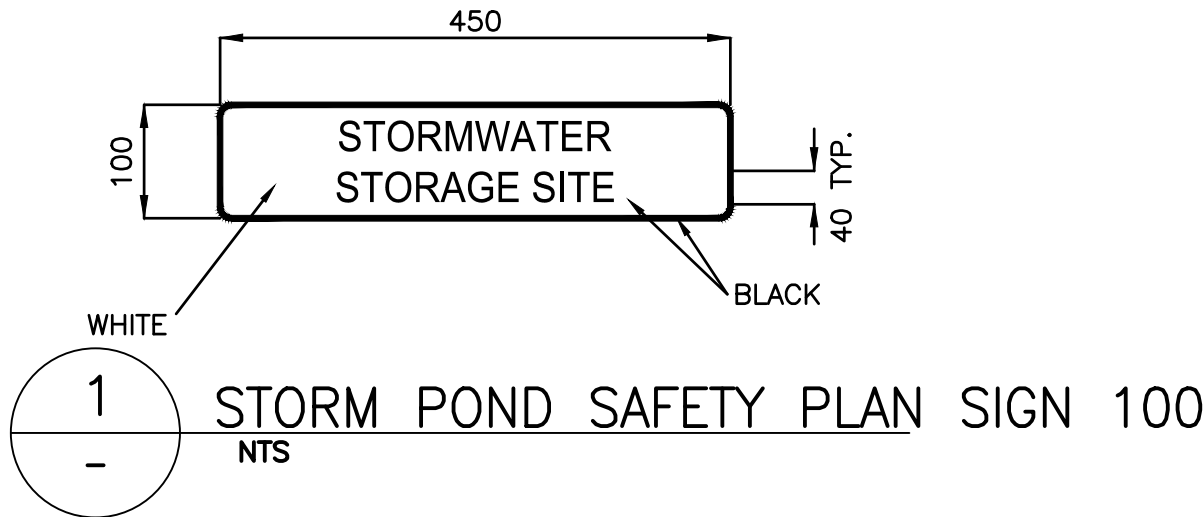
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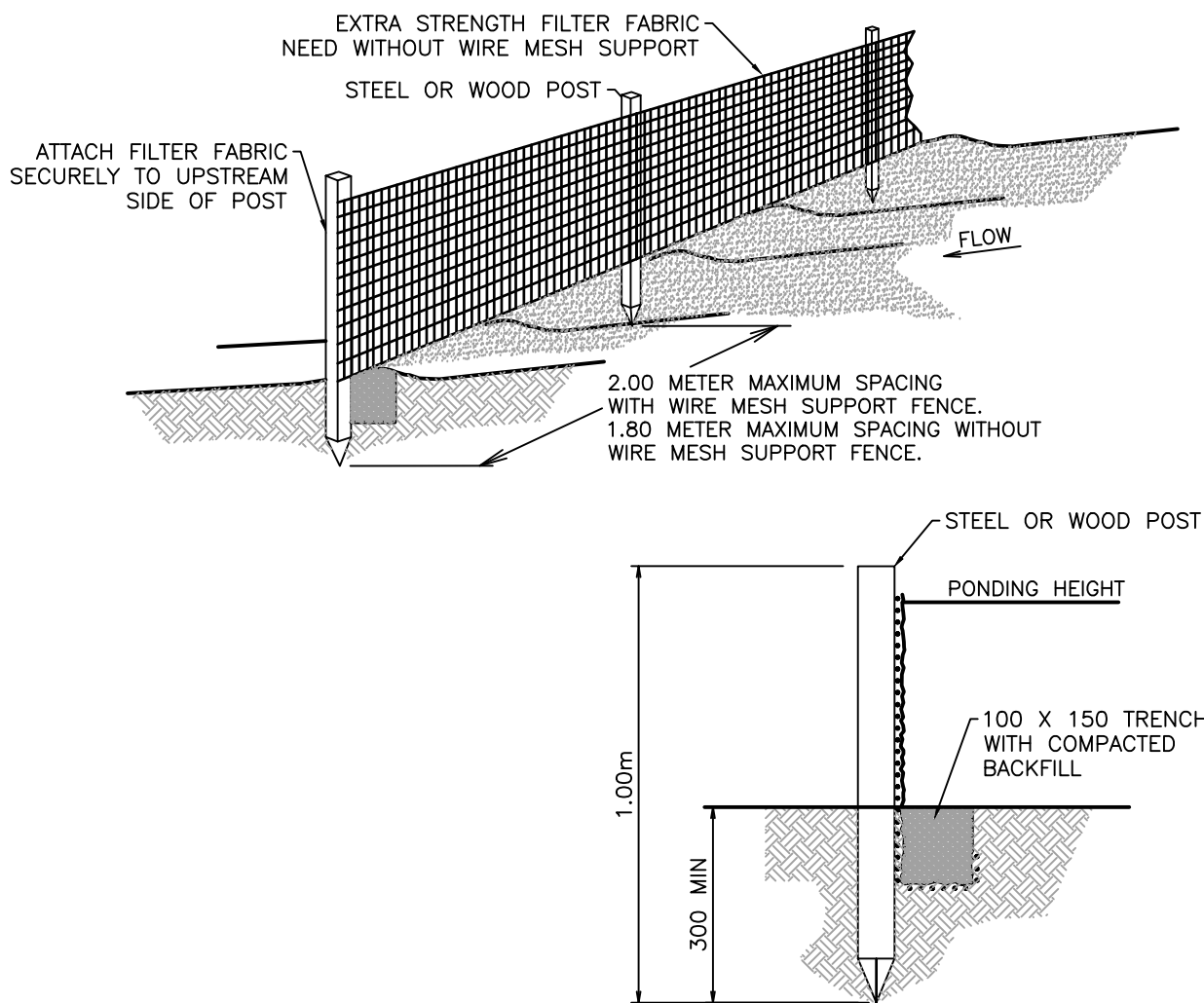
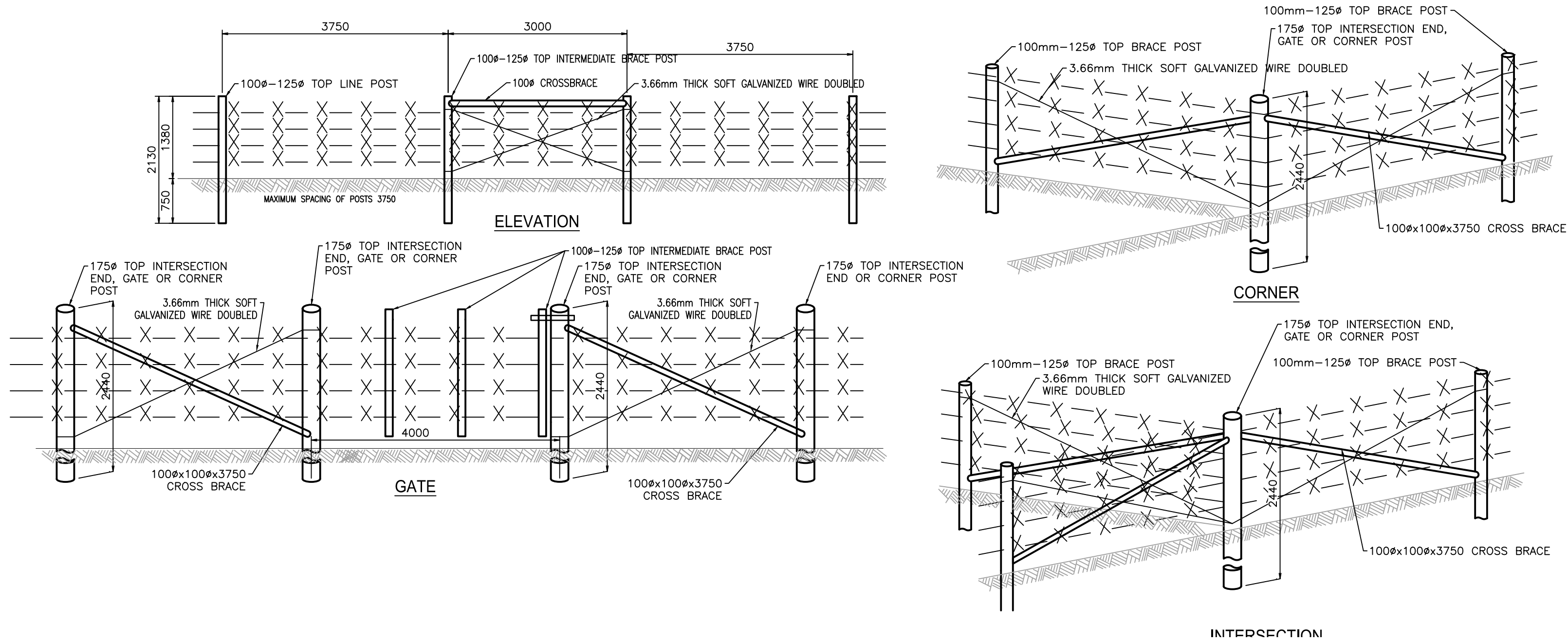
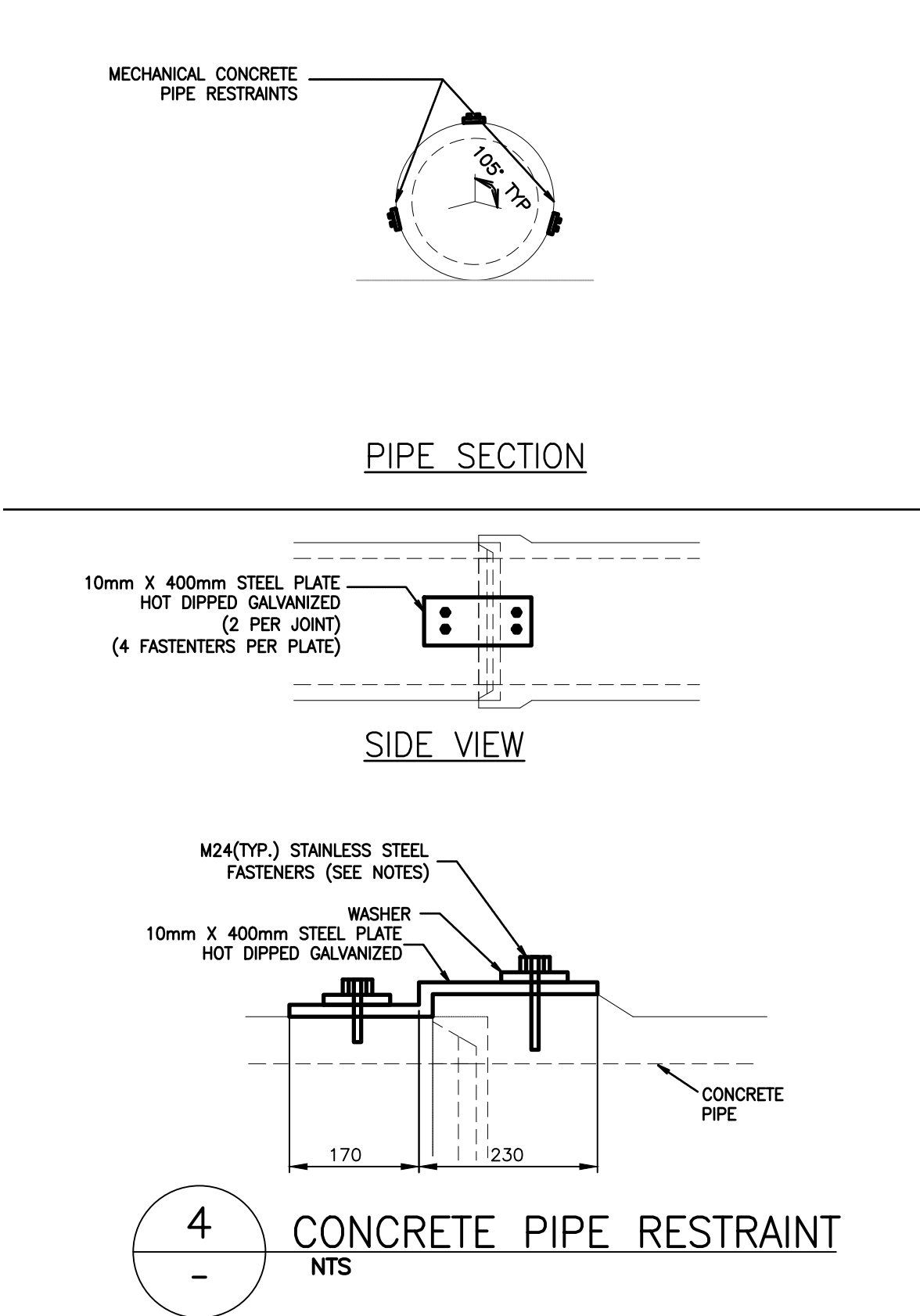
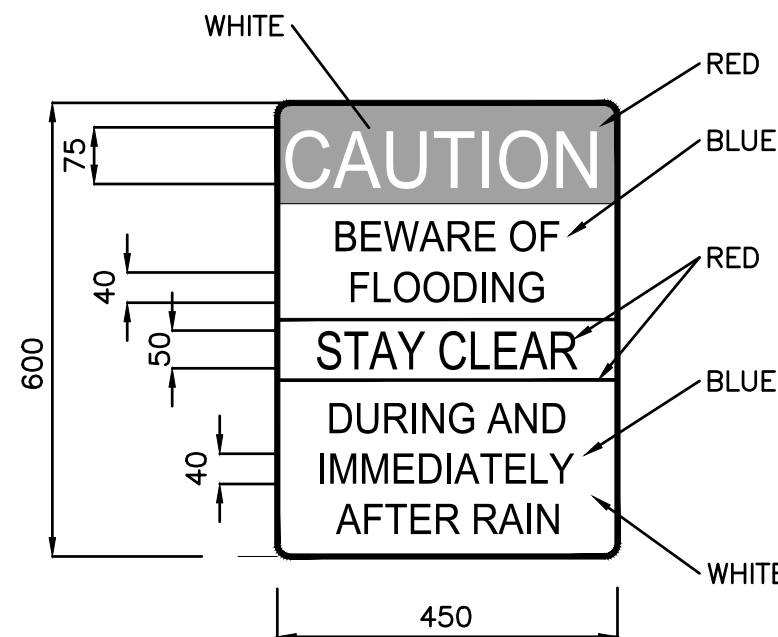
NOTES:
1. ADD 100mm TO d IN ROCK EXCAVATION

\\CA0044-PPF501\workgroup\1139\active\113929434\05c_dwgs_def_dsgn\civil\29434c-501.dwg
2025/02/03 3:50 PM By: Sinitckij, Dimitrij

- CONTROL STRUCTURE NOTES:
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 - REINFORCEMENT 400MPA MINIMUM YIELD STRENGTH
 - ROOF LOAD (LIVE LOADS)
 - 4.8 kPa (INCLUDES SNOW LOADING) OR 18kn OVER AND AREA OF 750x750 (CONCENTRATED TRUCK LOAD) (WHICHEVER GOVERNS)
 - BACKFILL 20kN/m³, K₀=0.5
 11. ANCHOR EMBEDMENT MADE USING ADHESIVE DOWELS SHALL BE ANCHORED WITH HILTI HIT HY 150 OR APPROVED EQUAL. MINIMUM 100mm EMBEDMENT UNLESS OTHERWISE NOTED. NO MECHANICAL INSERTS PERMITTED.
 12. ANCHORS AND FASTENERS SHALL BE STAINLESS STEEL TYPE 304.
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 14. PIPES MUST BE FULLY SUPPORTED FROM OUTSIDE WALL OF THE STRUCTURES TO TRENCH. IN THE EVENT THE BEDDING SAND CAN NOT BE PLACED AND COMPACTED AS REQUIRED TO FULLY SUPPORT THE PIPE, FILL CRETE SHALL BE USED. FILL CRETE SHALL BE PLACED ON UNDISTURBED NATIVE GROUND UP TO PIPE SPRING LINE OR AS NOTED ELSEWHERE. MINIMUM WIDTH OF THE FILL CRETE SUPPORT SHOULD BE EQUAL TO THE PIPE OUTSIDE DIAMETER + 300mm WIDTH ON EACH SIDE OF THE PIPE.
 15. LADDER-UP SAFETY DEVICE TO BE BY BILCO OR APPROVED EQUAL.
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BOTH SIGNS TO BE PROVIDED TOGETHER ON ONE STEEL POST



- NOTES:
1. SILT FENCE SHALL BE PLACED ON SLOPE CONTOURS TO MAXIMIZE PONDING EFFECT.
 2. INSPECT AND REPAIR FENCE AFTER EACH STORM EVENT (1-2 YEAR STORM AND/OR +40mm RAINFALL OVER 24 HOUR DURATION) AND REMOVE SEDIMENT WHEN ACCUMULATED SILT REACHES 1/2 FENCE HEIGHT OR 225 MAXIMUM SUGGESTED STORAGE HEIGHT.
 3. REMOVED SEDIMENT SHALL BE DEPOSITED TO AN AREA THAT WILL NOT CONTRIBUTE TO SEDIMENT RUNOFF.
 4. SILT FENCE TO BE INSTALLED IN "SMILE CONFIGURATION".
 5. THIS FIGURE IS PROVIDED FOR GUIDANCE ONLY AND DOES NOT CONSTITUTE A DESIGN. A SITE SPECIFIC DESIGN IS REQUIRED FROM ENGINEER/DESIGNER.

Revision	By	Appd.	YY.MM.DD
E	----	----	----
D	ISSUED FOR TENDER	DS	BD 2025.01.31
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	Dwn.	Chkd.	Dsgn.

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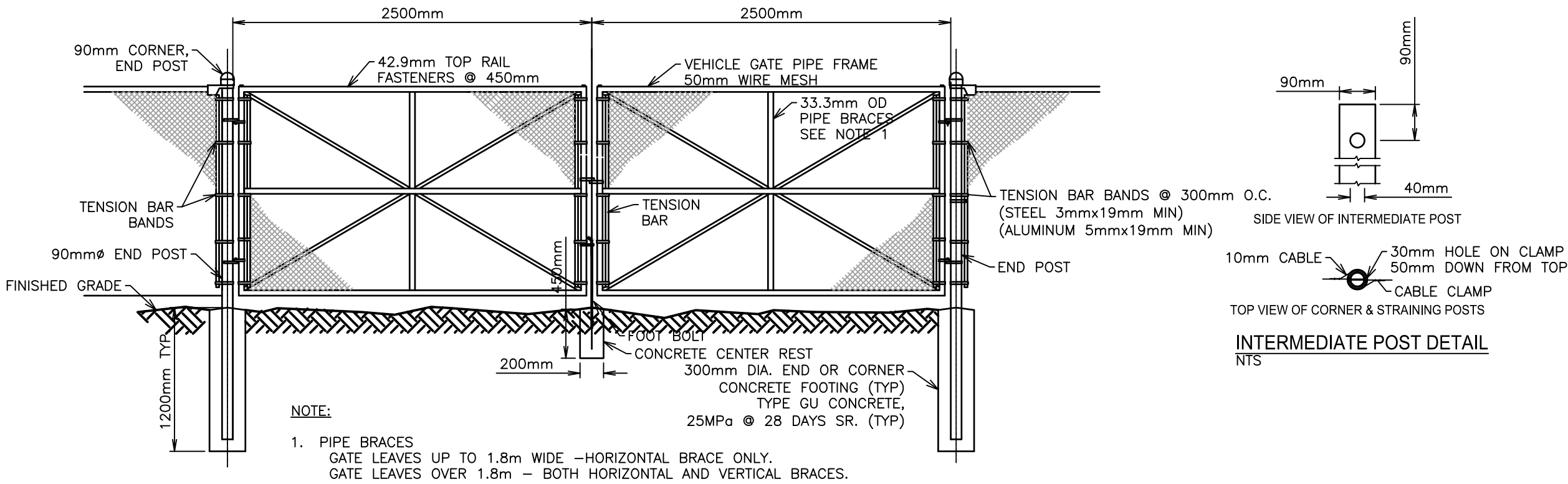
PERMIT TO PRACTICE
STANTEC CONSULTING LTD.
Signature: [Signature]
Date: 2025-02-04 Member 65821
PERMIT NUMBER: P 0258
The Association of Professional Engineers, Geologists and Geophysicists of Alberta

PROFESSIONAL ENGINEER
ALBERTA
February 4 2025

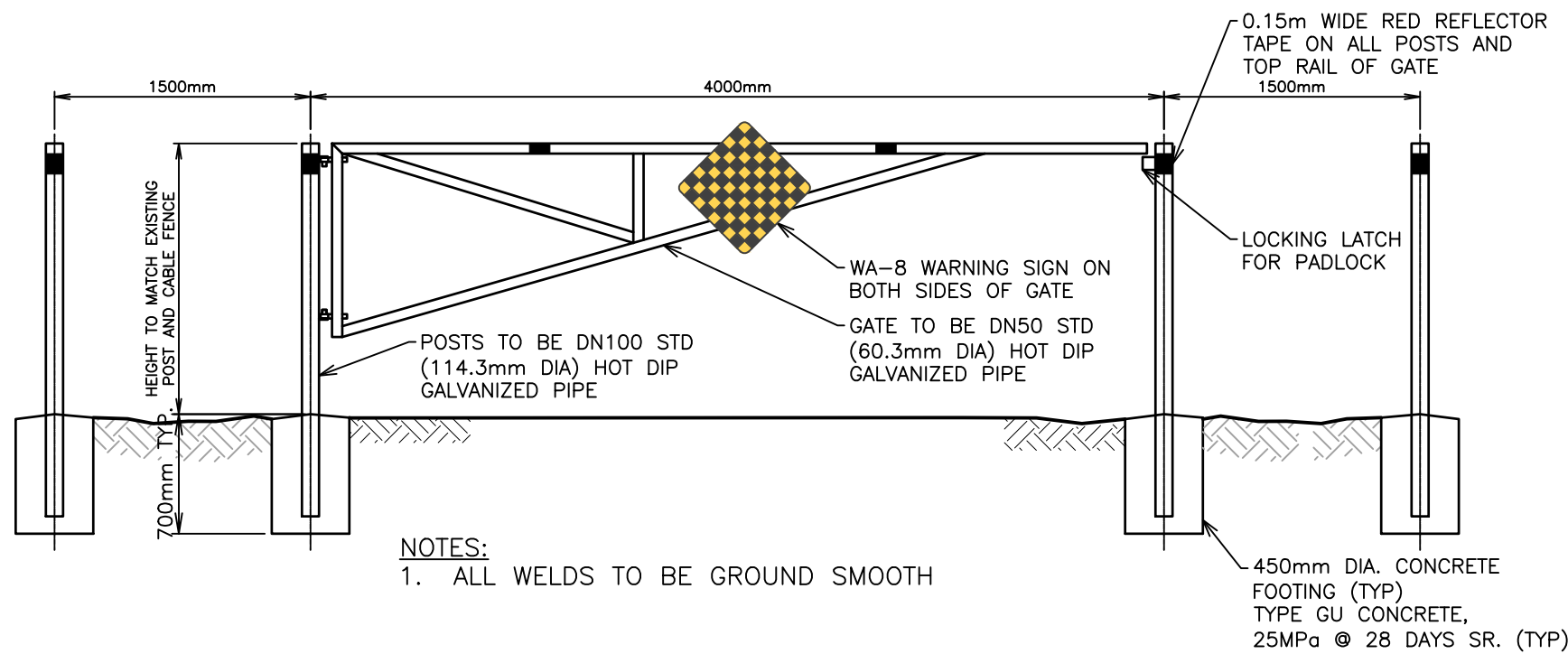
Client/Project	TOWN OF BLACKFALDS
NW AREA STORM PROJECT	
Blackfalds, AB	
Title	CIVIL DETAILS 6
Project No.	113929434
Scale	AS NOTED
Drawing No.	Sheet
Revision	0

CONTROL STRUCTURE NOTES:

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 - AIR ENTRAINMENT ~5%-8%
 - 20mm MAX AGGREGATE SIZE
 - REINFORCEMENT 400MPa MINIMUM YIELD STRENGTH
 - ROOF LOAD (LIVE LOADS)
 - 4.8 kPa (INCLUDES SNOW LOADING) OR
 - 18kn OVER AND AREA OF 750x750 (CONCENTRATED TRUCK LOAD) (WHICHEVER GOVERNS)
 - BACKFILL 20kN/m³, K_o=0.5
- ANCHOR EMBEDMENT MADE USING ADHESIVE DOWELS SHALL BE ANCHORED WITH HILTI HIT HY 150 OR APPROVED EQUAL. MINIMUM 100mm EMBEDMENT UNLESS OTHERWISE NOTED. NO MECHANICAL INSERTS PERMITTED.
- ANCHORS AND FASTENERS SHALL BE STAINLESS STEEL TYPE 304.
- ALL METAL WORK SHALL BE HOT DIPPED GALVANIZED IN ACCORDANCE WITH CSA G164, CURRENT EDITION.
- PIPES MUST BE FULLY SUPPORTED FROM OUTSIDE WALL OF THE STRUCTURES TO TRENCH. IN THE EVENT THE BEDDING SAND CAN NOT BE PLACED AND COMPACTED AS REQUIRED TO FULLY SUPPORT THE PIPE, FILL CRETE SHALL BE USED. FILL CRETE SHALL BE PLACED ON UNDISTURBED NATIVE GROUND UP TO PIPE SPRING LINE OR AS NOTED ELSEWHERE. MINIMUM WIDTH OF THE FILL CRETE SUPPORT SHOULD BE EQUAL TO THE PIPE OUTSIDE DIAMETER + 300mm WIDTH ON EACH SIDE OF THE PIPE.
- LADDER-UP SAFETY DEVICE TO BE BY BILCO OR APPROVED EQUAL.
- INSTALLATION OF SLUICE GATES SHALL BE AS PER MANUFACTURERS RECOMMENDATIONS, AND SHALL HAVE A NON-PROJECTING STEM AND WRENCH. A T-WRENCH SHALL BE STORED IN THE CONTROL STRUCTURE ON A HANGER WHICH IS ACCESSIBLE THROUGH A SURFACE ACCESS.



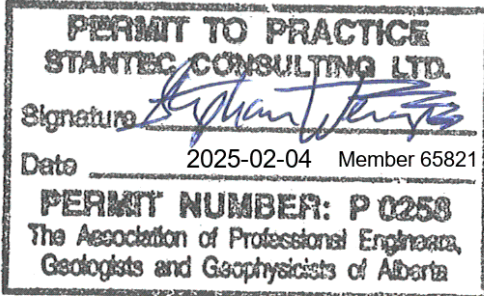
1 CHAINLINK FENCE DETAILS
NTS



2 MAINTENANCE ACCESS GATE DETAIL
C-205 NTS

Revision	By	Appd.	YY.MM.DD
E	----	----	----
D	ISSUED FOR TENDER	DS	BD 2025.01.31
C	ISSUED FOR 90% REVIEW	DS	BD 2024.11.18
B	ISSUED FOR 60% REVIEW	DS	BD 2024.09.06
A	ISSUED FOR REVIEW	MM	BD 2024.08.13
Issued	By	Appd.	YY.MM.DD
File Name: 29434c-501.dwg	BD	MM	2016.06.01
	Dwn.	Chkd.	Dsgn. YY.MM.DD

Permit-Seal



Client/Project

TOWN OF BLACKFALDS

NW AREA STORM PROJECT

Blackfalds, AB

Title

CIVIL
DETAILS 7

Project No. 113929434	Scale AS NOTED
Drawing No. C-507	Sheet 15 of 15
	Revision 0

MEETING DATE: April 8, 2025

PREPARED BY: Jolene Tejkl, Planning & Development Manager

PRESENTED BY: Jolene Tejkl, Planning & Development Manager

SUBJECT: Bylaw 1328.25 - McKay Ranch Phase 6A Redistricting

BACKGROUND

Bylaw 1328.25 proposed to amend Land Use Bylaw 1268/22 (LUB) to redistrict Phase 6A of the McKay Ranch community, being a portion of Lot 1 Block 2 Plan 112 4253, from Urban Reserve District (UR) to Residential High Density District (R-4).

DISCUSSION

The proposed redistricting of Phase 6A is consistent with the recently approved amendments to the McKay Ranch Area Structure Plan (ASP).

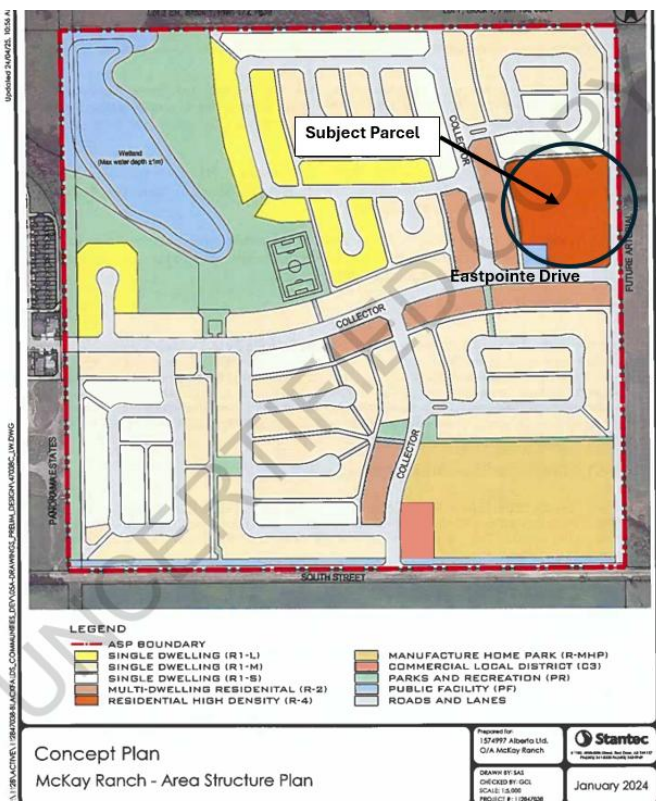
If this rezoning is approved, it will be the first parcel in the Town of Blackfalds with the R-4 District attributed to it, despite the District being in the LUB for at least nine years. A copy of the R-4 District is included in Attachment 2 of this report so Council can familiarize themselves with this District.

The governing ASP states this site will be developed to provide an adequate buffer between the site and the future single dwelling residential developments to the north. The proposed site will be accessed from the Eastpointe Drive extension that was approved as part of a recent subdivision application decision by the Authority.

A subdivision application for Phase 6A was submitted in conjunction with this redistricting application; the subdivision will be going before the Subdivision Authority after Third Reading is granted to this redistricting application.

FINANCIAL IMPLICATIONS

None.



ADMINISTRATIVE RECOMMENDATION

That Council consider the following motions:

1. That Council give First Reading to Bylaw 1328.25 - McKay Ranch Phase 6A Redistricting, as presented.
2. That a Public Hearing date be set for May 13, 2025, at 7:00 p.m. in Council Chambers.

ALTERNATIVES

- a) That Council refer First Reading to Bylaw 1328.25 - McKay Ranch Phase 6A Redistricting, back to Administration for more information or amendments.

ATTACHMENTS

- *Bylaw 1328.25 - McKay Ranch Phase 6A Redistricting*
- *Residential High Density District (R-4)*

APPROVALS

Kim Isaak,
Chief Administrative Officer



Department Director/Author

**BEING A BYLAW OF THE TOWN OF BLACKFALDS IN THE PROVINCE OF ALBERTA TO
AMEND LAND USE BYLAW 1268.22 SCHEDULE 'A'**

A Bylaw of the Town of Blackfalds, in the Province of Alberta, pursuant to the provisions of the *Municipal Government Act* ("MGA"), being Chapter M 26.1 of the Revised Statutes of Alberta, 2000 and amendments thereto, for the purpose of amending Schedule 'A' of Land Use Bylaw No. 1268.22 to redistrict a portion of Lot 1 Block 2 Plan 112 4253 from Urban Reserve District (UR) to Residential High Density District (R-4).

WHEREAS, pursuant to Section 641(1) of the MGA, RSA 2000, Chapter M-26 and amendments thereto, require every municipality to pass a Land Use Bylaw.

WHEREAS, notice of the intention of Council to pass a bylaw has been published in the Lacombe Express on _____ and _____ in accordance with Section 606 of the *Municipal Government Act*, RSA 2000, and amendments thereto;

WHEREAS, a Public Hearing was held on _____, to allow the general public to provide input into the proposed Bylaw amendments;

NOW THEREFORE, the Municipal Council of the Town of Blackfalds, duly assembled hereby enacts the amendments to Schedule 'A' of Bylaw 1268.22:

PART 1 – TITLE

- 1.1 That this Bylaw shall be cited as the "Redesignation of a portion of Lot 1 Block 2 Plan 112 4253 to Residential High Density District (R-4)".
- 1.2 That Schedule "A" shall form part of this Bylaw.

PART 2 – AMENDMENTS

- 2.1 That a portion of Lot 1 Block 2 Plan 112 4253 be redistricted from Urban Reserve District (UR) to Residential High Density District (R-4), as shown in Schedule "A" attached and forming part of this Bylaw.
- 2.2 That Part 9.0 Land Use District Map be amended to reflect the redistricting proposed under this Bylaw.

PART 3 – DATE OF FORCE

- 3.1 That this Bylaw shall come into effect, upon the date on which it is finally read and passed.

READ for the first time this _____ day of _____, A.D. 20__.

(RES.)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

READ for the second time this _____ day of _____, A.D. 20__.

(RES.)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

READ for the third time this _____ day of _____, A.D. 20__.

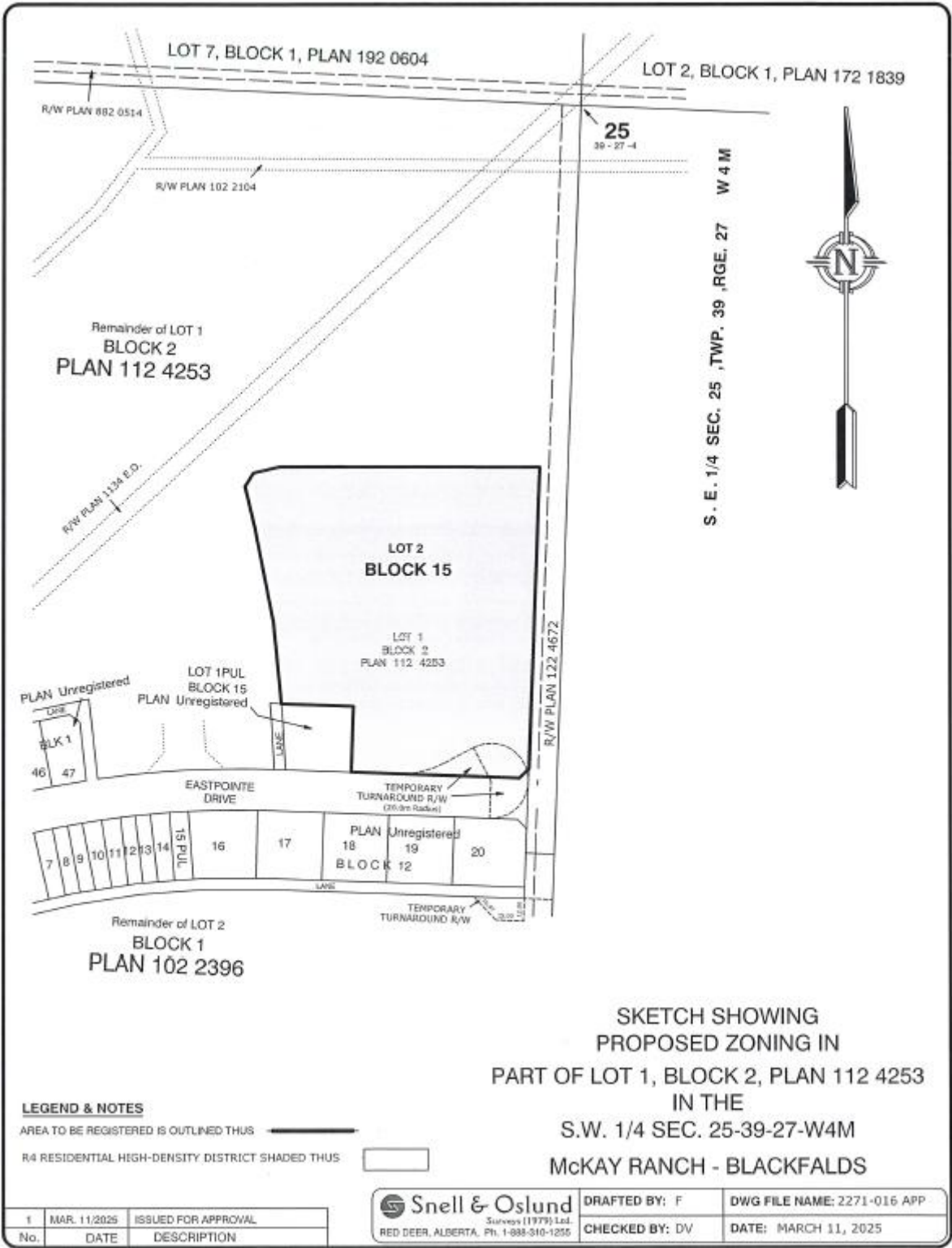
(RES. _____)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

DRAFT

SCHEDULE "A"



6.7 Residential High Density District (R-4)

6.7.1 Purpose

To provide an area for high Density residential Development with shared Amenity Spaces and other uses herein listed which are compatible and connected to municipal services.

6.7.2 Permitted and Discretionary Uses

PERMITTED USES	DISCRETIONARY USES
<ul style="list-style-type: none">• Accessory Building• Apartment• Home Based Business 1• Multiple Housing Development	<ul style="list-style-type: none">• Assisted Living Facility• Boarding or Lodging House• Group Home• Home Based Business 2• Mixed Use Development• Residential Sales Centre• Signs• Temporary Care Facility

6.7.3 District Regulations

In addition to the Regulations contained in Part 3.0 | General Regulations, Part 4.0 | Specific Use Regulations and Part 5.0 | Signs, the following Land Use District regulations shall apply to all Development in this Land Use District:

Minimum Front Yard	6.0 m (19.69 ft) except adjacent to a collector Road, where it shall be 7.5 m (24.61 ft)
Minimum Side Yard	<p><u>Apartments</u></p> <ul style="list-style-type: none">• 3.0 m (9.84 ft) except where it abuts a Road other than a Lane, it shall be 3.5 m (11.48 ft) or as required in the Alberta Building Code, whichever is greater. <p><u>Row Housing; Multiple Housing Development (End Units)</u></p> <ul style="list-style-type: none">• 1.5 m (4.92 ft) except where it abuts a Road other than a Lane, it shall be 2.75 m (9.02 ft).
Minimum Rear Yard	7.5 m (24.61 ft) except when adjacent to a collector Road, where it shall be 10.0 m (32.81 ft).
Minimum Parcel Area	5,000.00 m ² (0.50 ha)
Landscaping Area	A minimum of 30% of the site shall be landscaped.
Dwelling Density	80 units / ha
Maximum Parcel Coverage	75%
Maximum Building Height	The lessor of 4 storeys or 17 m (55.77 ft)

Amenity / Recreation Area:

An Amenity Space for the enjoyment of residents of the Development including hard and soft landscaped areas and recreational areas in a suitable location shall be incorporated into the plans.

Building Design and Character:

Row Housing and Multiple Housing Developments may provide for front attached Garages and unique front Facades that are aesthetically appealing.

Parking Areas:

To mitigate the dominance of front parking areas, no part of a Front Yard of a site developed with a Row Housing or Multiple Housing Development shall be utilized for vehicle parking.

MEETING DATE: April 8, 2025

PREPARED BY: Jordan Bauman, Financial Analyst

PRESENTED BY: Darolee Bouteiller, Financial Services Manager

SUBJECT: **Bylaw 1327.25 - 2025 Property Tax Rate Bylaw**

BACKGROUND

The *Municipal Government Act* (MGA) requires that municipalities set property tax rates on an annual basis. The determination of tax rates is based on the funds required to balance the budget. There are several items that impact the budget, such as the cost of living set during the budget review, new assessments and requisitions received from Alberta Education and the Lacombe Seniors Foundation.

A budget was approved in November prior to the commencement of the fiscal year. Many factors are included in the development of the budget, and assessment estimates are utilized at that time. Final assessments are submitted by February, and the budgets are amended to reflect the new assessments. Once this is complete, the tax rates can be finalized.

DISCUSSION

Key Decisions & Information

This document outlines the changes to the assessment for 2025 and the calculation of the 2025 property taxes, school requisition and seniors requisition. There are several key decision areas for Council to consider:

1. Tax increases are normally based on the CPI. December 2024 year-over-year CPI was at 2.5%. Administration has prepared the 2025 Property Tax Rate Bylaw as directed by Council at the Operating Budget Workshop with a 5.00% tax increase.
2. 2025 Educational Property tax rates have been set by the Provincial Government. Education Property taxes are based on the Town's equalized assessment. The 2025 Mill Rates have been calculated using the Town's live assessment base along with the recovery of the under/over levies from prior years.

Assessment Base Changes (Table 2)

The 2025 assessments (based on 2024) show changes in two major areas. In the area of inflation, the residential tax base increased by \$82.9 Million or 6.11% due to increasing property values. Whereas, non-residential property values only increased \$4.3 million or 2.42%.

The inflationary/deflationary factors were taken into consideration when the property tax rate was calculated. This is commonly known as a floating rate. Residential properties that have increased 6.11% will only see a 5.00% increase on the municipal portion. However, residential properties that have increased over the 6.11% will see more than a 5.00% increase on the municipal portion. Overall, the Town, on average, will collect 5.00% more municipal taxes than it did in 2024.

New Assessment

The new assessment comes in the form of construction of houses, lots and new commercial development. The new assessment provides new tax revenue for the Town and as a result, the residential assessment grew 2.57% and non-residential grew 3.99%. This assessment provides \$347,342 in new revenue.

Tax Rates/Mill Rates

The current Mill Rates are listed below.

Tax Rates	2024	2025	Change
Residential	7.8112	7.7479	(0.0633)
Non-Residential	10.7268	11.0441	0.3173

The historical tax levies, residential and non-residential tax/Mill Rates are listed below.

Year	Taxable Levy	Residential Tax Rate	% Change	Non-Residential Tax Rate	Ratio
2019	1,291,678,420	8.1435	6.52%	9.9235	1.22
2020	1,305,318,910	8.1852	0.51%	9.9652	1.22
2021	1,260,843,380	8.6045	5.12%	10.7613	1.25
2022	1,318,333,560	8.3050	-3.48%	10.7993	1.30
2023	1,455,582,810	7.9568	-4.19%	10.5646	1.33
2024	1,547,841,410	7.8112	-1.83%	10.7268	1.37
2025	1,676,925,420	7.7479	-0.81%	11.0441	1.43

Section 358(1) of the MGA identifies that the ratio of the highest non-residential tax rate set out in the municipality's property tax bylaw for a year to the lowest residential tax rate set out in the municipality's property tax bylaw for the same year cannot be greater than 5:1. There are some municipalities, particularly Counties that have large ratios between residential and non-residential.

Designated Industrial Property and Linear Assessment

Another change in the assessment is due to the introduction of designated industrial properties (DIP) in 2018 by the Provincial Government. The assessment function for these properties and linear has been transferred to the Provincial Government, and there are several changes and reclassifications required in the assessments to accommodate these changes.

There is now a DIP property tax requisition that is provided by Municipal Affairs. The assessment for 2024 is \$17,935,120 and based on the rate of 0.0701 a balance of \$1,257 is due to the province.

Assessments

Final assessment changes are shown below.

Class	2024 Assessment	2024 Inflation / Deflation	2024 New Assessment	2025 Totals
Residential	1,357,180,730	82,932,430	34,843,320	1,474,956,480
Non-Residential	178,568,030	4,313,150	7,122,390	190,003,570
Annexed Residential	7,682,470	324,920	(284,100)	7,723,290
Annexed Non-Residential	4,036,950	300,990	(95,860)	4,242,080
Total	1,547,468,180	87,871,490	41,585,750	1,676,925,420
Percentage Change		5.68%	2.69%	

Overall assessment values have increased by \$87.9 million and in 2024 new assessment increased \$41.6 million.

Property Taxes

The total tax to be collected is \$13.57 million.

Municipal Purposes	Assessment	Mill Rate	Total Collected
Residential/Farmland	1,474,956,480	7.7479	11,425,815
Non-Residential	190,003,570	11.0441	2,098,418
Annexed Residential	7,723,290	2.5950	20,042
Annexed Non-Residential	4,242,080	5.6690	24,048
Total Municipal Purposes	1,676,925,420		13,570,324

Alberta School Fund (ASFF) Requisitions

The table below lists the assessment and Mill Rates for the required school education tax requisition. The assessment base differs from the municipal assessment due to machinery and equipment. Machinery and equipment are exempt from the education requisition.

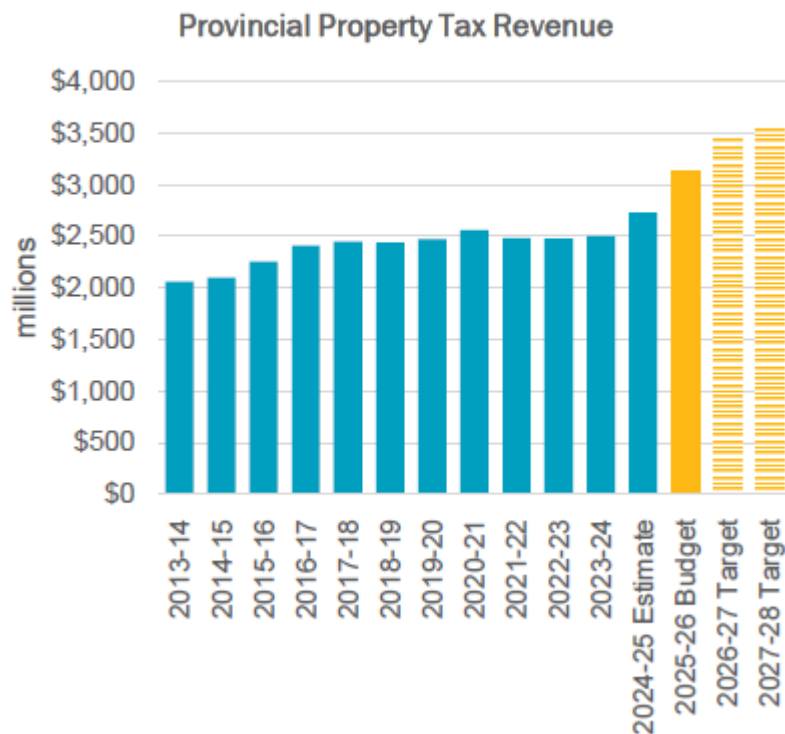
ASFF Requisition	Live Assessment	Mill Rate	Total Collected
Residential / Farmland	1,482,679,770	2.5040	3,712,630
Non-Residential	186,172,070	3.8009	707,622
Total Requisition	1,668,851,840		4,420,252

ASFF Requisition	2024 Collected	2025 Collected	\$ Increase	% Increase
Residential / Farmland	3,261,920	3,712,630	450,710	12%
Non-Residential	611,935	707,622	95,687	14%
Total Requisition	3,873,855	4,420,252	546,397	

In last year's budget, the province forecasted that revenue from provincial education property taxes would increase by \$123 million in 2025-2026. However, the province has made the move to increase the education tax rates by 6.3 percent on residential property and 6.4 percent on non-residential property. This translates to a \$392 million increase in tax revenue that the province will collect from homeowners and business property owners compared to 2024-25. The Town of Blackfalds will experience almost over double the provincial increase at 12% for residential and 14% for non-residential.

The table below shows the budget and estimated targets for the next 2 years. Which includes large increases

Provincial Property Taxes Increase



Average Assessments

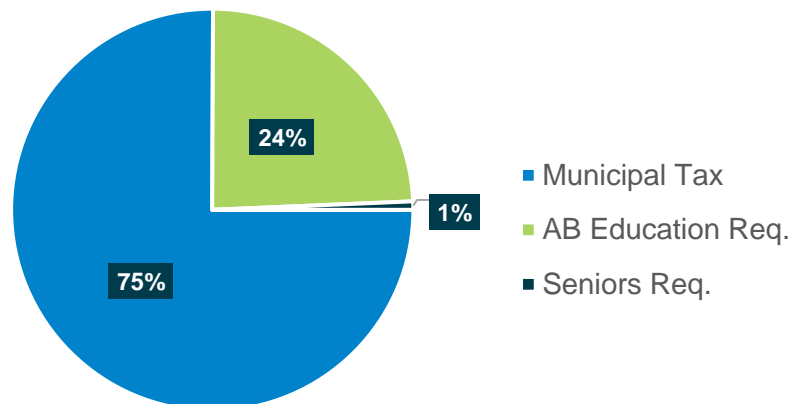
The table below lists the average assessment changes from 2024 to 2025. Assessments are based on the market value as of July 1st, 2024 and physical condition as of December 31st, 2024.

A house valued at \$352,382 will have a \$136 increase in the municipal portion for 2025. The Provincial School Requisition will increase by \$87, which reflects the increase in School Education Requisitions and the under/over levy collected last year. The Seniors Requisition amount will increase by \$2 for 2025.

	Average Home - 2024				Average Home - 2025			
	Assessment	Mill Rate	Total Bill		Assessment	Mill Rate	Total Bill	Increase/Decrease
Property Taxes	\$332,089	7.8112	\$2,594		\$352,382	7.7479	\$2,730	\$136
School Requisition		2.3939	\$795			2.5045	\$882	\$87
Seniors Requisition		0.0668	\$22			0.0694	\$24	\$2
Total	\$332,089		\$3,411		\$352,382		\$3,636	\$225

The chart below lists where and how your tax dollars are spent. It's important to note that the Municipality receives approximately 75% of the total income. Whereas the province and seniors housing receive approximately 25%.

Distribution of \$1 of Residential Tax



The impact of the tax increase on properties will **vary** depending on the assessment value change. All figures that have been provided are on average bases and individual properties will experience variances +/-.

The rates for annexed properties have not been provided by Lacombe County. Administration will likely have budgeted Mill Rates before Second and Third Reading. The Town's goal is to have Blackfalds property tax notices sent out as close to May 1st as possible. While 60 days' notice is not a firm requirement, Section 309(1) of the MGA provides 60 days for an assessment complaint to be filed. The tax notices are a combined tax and assessment notice, so providing these as close to 60 days as possible allows resolution of any assessment inquiries.

Tax Rate Bylaw Totals

The 2025 Property Tax Rate Bylaw is attached and contains the information as required by the MGA. The tables included in the Bylaw outline the assessment for each major area, the Mill Rate and the total taxes that will be collected.

Advertising and Property Tax Notices

Property Tax notices are due to be sent out the first week of May. Administration will also include the [2025 Alberta School Requisition](#) facts and information insert. A link to this document will also be included on the tax notice.

FINANCIAL IMPLICATIONS

The 2025 Property Tax Rate Bylaw is prepared based on the approved 2025 Operating Budget and includes a 5.00% tax increase.

ADMINISTRATIVE RECOMMENDATION

That Council consider the following motion:

1. That Council give First Reading to Bylaw 1327.25 - 2025 Property Tax Rate Bylaw for the Town of Blackfalds, as presented.

ALTERNATIVES

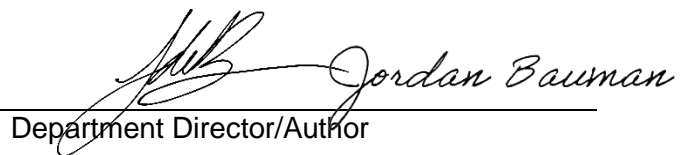
- a) That Council directs Administration to revise the current tax rate increase.
- b) That Council refer Bylaw 1327.25 - 2025 Property Tax Rate Bylaw back to Administration for further consideration.

ATTACHMENTS

- *Bylaw 1327.25 - 2025 Property Tax Bylaw*
- *2025 Property Tax Calculations*
- *2025 Alberta School Education Property Fact and Information*

APPROVALS

Kim Isaak,
Chief Administrative Officer


Department Director/Author

BEING A BYLAW TO AUTHORIZE THE RATES OF TAXATION TO BE LEVIED AGAINST ASSESSABLE PROPERTY WITHIN THE TOWN OF BLACKFALDS FOR THE 2025 TAXATION YEAR.

A Bylaw of the Town of Blackfalds, in the Province of Alberta, pursuant to the provisions of the *Municipal Government Act*, being Section 353 Chapter M-26 RSA 2000 and amendments thereto, for the purpose of imposing an annual property tax in respect of property in the municipality to raise revenue to be used toward the payment of expenditures and transfers set out in the budget of the municipality, and the requisitions.

WHEREAS the Town of Blackfalds has prepared and adopted detailed estimates of the municipal revenue and expenditures as required, at the Council Meeting held November 26, 2024.

AND WHEREAS the estimated municipal expenditures and transfers set out in the budget for the Town of Blackfalds for 2025, totalling \$35,997,204.

AND WHEREAS the estimated municipal revenues and transfers from all sources other than taxation are estimated at:

\$	35,997,204	Operating Budget
\$	18,144,958	(-) Minus Funding from Other Sources
\$	3,978,015	(-) Minus Requisition (Budget) Funding
\$	535,000	(-) Minus Expected Joint Economic Taxes
\$	13,339,231	Municipal Property Taxes

AND WHEREAS the Town of Blackfalds, as per the annexation agreement, shall be authorized to levy taxation rates against the annexed lands as per the Lacombe County taxation rates of 2024.

AND WHEREAS the Council is authorized to classify assessed property and to assess rates of taxation as per the Lacombe County, hereby covered under the annexation approval conditions

AND WHEREAS the requisitions are:

\$ 3,712,428	School Requisition - Residential	\$ 116,288	Residential & Non-Res.
\$ 706,756	School Requisition - Non-Residential		
\$ 4,419,184	Total School Requisition	\$ 116,288	Lacombe Foundation

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

AND WHEREAS the Council is authorized to classify assessed property and to establish different rates of taxation in respect to each class of property subject to the *Municipal Government Act*, Chapter M26, Revised Statutes of Alberta, 2000; and

AND WHEREAS Section 369 of the Act authorizes the Town of Blackfalds to impose a supplementary tax against properties listed on the supplementary tax roll, and that the supplementary tax rates be the same as imposed in this bylaw.

AND WHEREAS the assessed values of all taxable property in the Town of Blackfalds, as shown on the assessment roll, is \$1,676,632,670.

NOW THEREFORE, the Municipal Council of the Town of Blackfalds, duly assembled, hereby enacts:

PART 1 – TITLE

1. That this Bylaw shall be cited as the “**2025 Property Tax Bylaw**”.

PART 2 – PURPOSE AND APPLICATION

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

Municipal Purposes	Assessment	Mill rate	Total Collected
Residential/Farmland	1,474,956,480	7.7479	11,427,815
Non-Residential	190,003,570	11.0441	2,098,418
Annexed Residential	7,723,290	2.5950	20,042
Annexed Non-Residential	4,242,080	5.6690	24,048
Total Municipal Purposes	1,676,925,420		13,570,324

Alberta School Foundation	Assessment	Mill rate	Total Collected
Residential/Farmland	1,482,679,770	2.5040	3,712,630
Non-Residential	186,172,070	3.8009	707,622
Total Educational Purposes	1,668,851,840		4,420,252
Note - Excludes M&E and Linear			
Lacombe Seniors Foundation	1,676,632,670	0.0693	116,211

DIP Property	17,935,120	0.0701	1,257
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Total Tax Levy	18,108,043		
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PART 3 - DATE OF FORCE

3. That this Bylaw shall come into effect, upon the date on which it is finally read and passed.

READ for the first time this _____ day of _____, A.D. 2025.

(RES. _____)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

READ for the second time this _____ day of _____, A.D. 2025.

(RES. _____)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

READ for the third time this _____ day of _____, A.D. 2025.

(RES. _____)

MAYOR JAMIE HOOVER

CAO KIM ISAAK

Town of Blackfalds
2025 Property Tax Calculation

Worksheets

As of
March 12, 2024



Table 1
Town of Blackfalds
Number of Assessment Records

	2023	2024	Increase	% Change
Residential	3816	3909	93	2.4%
Residential Vacant	244	156	-88	-36.1%
Mobile Homes	177	187	10	5.6%
Farm Land	13	13	0	0.0%
Annexed Residential	9	9	0	0.0%
Annexed Acreages	6	6	0	0.0%
Annexed Farm Land	7	6	-1	-14.3%
Annexed Farm Improvements	7	6	-1	-14.3%
Annexed Farm Additions	1	1	0	0.0%
Annexed Farm land	14	14	0	0.0%
Machinery & Equipment	2	2	0	0.0%
Commercial	50	49	-1	-2.0%
Vacant Commercial	11	12	1	9.1%
Industrial	84	85	1	1.2%
Vacant Industrial	18	16	-2	-11.1%
Power & Pipeline	17	17	0	0.0%
DIP - Land & Building	4	4	0	0.0%
DIP - Machinery & Equipment	5	5	0	0.0%
Annexed Land & Improvements	4	4	0	0.0%
Annexed Machinery & Equipment	2	2	0	0.0%
Exempt	213	214	1	0.5%
Seniors Complex	2	2	0	0.0%
Totals	4706	4719	13	0.28%

Table 2

**2025 Tax Year - 2024 Assessment Analysis
Area by Property Type Analysis (Including Linear)**

Type	Code	Description	Growth & Policy				
			Previous	New assessment	Change	Inflation	Growth
	1000	Residential	1,314,399,520	1,435,044,720	38,505,230	82,139,970	2.93%
	4000	Residential Vacant	32,495,250	26,689,550	(5,783,200)	(22,500)	-17.80%
	1100	Mobile Homes	10,204,950	13,143,200	2,123,290	814,960	20.81%
	5000	Farm Land	81,010	79,010	(2,000)		-2.47%
Total Residential			\$1,357,180,730	\$1,474,956,480	\$34,843,320	\$82,932,430	6.11%
	120	Annexed Residential	3,853,160	4,039,680	-	186,520	0.00%
	122	Annexed Acreages	17,490	17,490	-		0.00%
	140	Annexed Farm Land	1,341,280	1,137,510	(203,770)		-15.19%
	141	Annexed Farm Improvements	1,918,000	1,958,160	(80,330)	120,490	-4.19%
	142	Annexed Farm Additions	287,450	305,360	-	17,910	0.00%
	101	Annexed Farm land	265,090	265,090	-	-	0.00%
Total Annexed Residential			\$7,682,470	\$7,723,290	(\$284,100)	\$324,920	4.23%
	1001	Machinery & Equipment	6,935,220	7,299,840	-	364,620	0.00%
	2000	Commercial	83,354,070	91,385,290	5,105,390	2,925,830	6.12%
	2001	Vacant Commercial	5,371,740	5,460,390	88,650		1.65%
	3000	Industrial	56,008,910	58,770,820	1,739,210	1,022,700	3.11%
	3001	Vacant Industrial	10,200,540	9,152,110	(1,048,430)	-	-10.28%
	6000	Power & Pipeline	15,925,600	17,549,470	1,623,870	-	10.20%
	8000	DIP - Land & Building	539,700	150,350	(389,350)	-	-72.14%
	8001	DIP - Machinery & Equipment	232,250	235,300	3,050	-	1.31%
Total Non Residential			\$178,568,030	\$190,003,570	\$7,122,390	\$4,313,150	2.42%
				\$186,172,070			
	220	Annexed Land & Improvements	3,526,020	3,703,640	(95,860)	273,480	-2.72%
	251	Annexed Machinery & Equipment	510,930	538,440		27,510	0.00%
Total Annexed Non Residential			\$4,036,950	\$4,242,080	(\$95,860)	\$300,990	7.46%
	7000	Exempt	198,744,150	225,609,490	17,880,200	8,985,140	
	9000	Seniors Complex	395,890	416,530		20,640	
Exempt			\$199,140,040	\$226,026,020	\$17,880,200	\$9,005,780	
Blackfalds Total			\$1,746,608,220	\$1,902,951,440	\$59,465,950	\$96,877,270	3.84%
							6.26%

Table 3
Town of Blackfalds
Taxation Revenue Analysis

	2024 Actual				
	General Area		Annexation Area		Total
	Residential	Non-Residential	Residential	Non-Residential	
Assessment -					
2023 Assessment (Updated)	\$1,357,180,730	\$178,568,030	\$7,682,470	\$4,036,950	\$1,547,468,180
Add:					
Overall Market Appreciation	6.11% \$ 82,932,430				\$ 82,932,430
Overall Market Appreciation	2.42%	4,313,150			4,313,150
Overall Market Appreciation	4.23%		324,920		324,920
Overall Market Appreciation	7.46%			300,990	300,990
Subtotal	\$1,440,113,160	\$ 182,881,180	\$ 8,007,390	\$ 4,337,940	\$ 87,871,490
New Assessable Properties	2.57% 34,843,320		(284,100)		34,559,220
New Assessable Properties	3.99%	7,122,390		(95,860)	7,026,530
Subtotal	\$ 34,843,320	\$ 7,122,390	\$ (284,100)	\$ (95,860)	\$ 41,585,750
2024 Assessment	\$1,474,956,480	\$ 190,003,570	\$ 7,723,290	\$ 4,242,080	\$ 1,676,925,420
				Taxable	
				Residential Growth	2.53%
				Non-Residential Growth	3.85%
				Average Growth (Weighted)	2.69%
				Residential Market Value Increase	6.10%
				Non-Residential Market Value Increase	2.53%
				Average Market Value (Weighted)	5.68%
Tax Rates					
2024 Actual					
Residential	7.7479				
Residential - County			2.5950		
Non-Residential - County				5.6690	
Non-Residential		11.0441			
Municipal Tax Revenues					
				2025 Forecasted Municipal Tax Levy	
2024 Levy					
2024 Levy (includes supplementary)	\$ 10,626,525	\$ 1,923,573	\$ 19,936	\$ 22,659	12,592,694
% Increase	5.00% 531,326	96,179			627,505
Subtotal	\$ 11,157,851	\$ 2,019,752	\$ 20,779	\$ 24,592	\$ 13,222,974
Assessment Growth	269,963	78,660	(737)	(543)	347,342
Non - Res Split Premium					-
Total Revenue (excludes Supplementary)	\$ 11,427,814	\$ 2,098,412	\$ 20,042	\$ 24,048	\$ 13,570,316
% Split	84.49%	15.51%			\$ 13,570,324
Total Additional 2025 Revenue from budget*					\$231,093
2025 Average Tax Rate Increase (includes influence of Lacombe County Tax Rate changes)					4.98%

Education Property Tax

Fact Sheet

Highlights of the 2025-26 provincial education property tax

Budget 2025 will see an increase to the education property tax rates after being frozen in 2024-25. The higher rates, along with rising property values and increased development, are expected to raise the education property tax requisition from \$2.7 billion in 2024-25 to \$3.1 billion in 2025-26.

The share of education operating costs funded by the education property tax will increase to 31.6 per cent in 2025-26, following historic lows of about 28 per cent in 2023-24 and 29.5 per cent in 2024-25. This will enhance Alberta's ability to fund school operations, leading to better educational outcomes as student enrolment continues to grow.

Education property taxes provide a stable source of revenue and equitable funding that supports K-12 education, including teachers' salaries, textbooks and classroom resources. They are not used to fund government operations, school capital costs or teachers' pensions.

Under the provincial funding model, all education property taxes are pooled by Alberta Education through the Alberta School Foundation Fund and distributed to public and separate school boards on an equal per-student basis.

How education property tax is calculated for municipalities

All municipalities collect an equitable share of the provincial education property tax in proportion to their total taxable property assessments, which are equalized across the province. The equalization process ensures owners of properties of similar value and type across the province pay similar amounts of education property taxes. For more details on this process, refer to the [Guide to Equalized Assessment](#) on the Alberta website.

The provincial equalized assessment base used to determine education property taxes this year reflects 2023 property values.

In 2025, the education property tax will be calculated at a rate of \$2.72 per \$1,000 of the total residential/farmland equalized assessment value. The non-residential rate will be set at \$4.00 per \$1,000 of equalized assessment value. Most property owners will see a change to their education tax bill due to increasing mill rates and assessment values. Individual properties are taxed based on the local education property tax rate set by the municipality.

How much Calgary and Edmonton contribute to education property tax

Based on this formula, Calgary taxpayers will contribute \$1.037 billion in education property tax in 2025. Edmonton taxpayers will contribute \$575 million in education property tax in 2025. Funding for Calgary and Edmonton school boards will be based on the published profiles expected to be released by the end of March 2025.

Declaration of faith

The Canadian Constitution guarantees Roman Catholic citizens' minority rights to a separate education system. In communities with separate school jurisdictions, property owners can declare they are of the Roman Catholic faith, so their education property tax dollars can be directed to those separate school jurisdictions.

Education system benefits everyone

Alberta's education system plays a crucial role in shaping a skilled workforce, driving economic growth and fostering the social well-being of individuals and the province as a whole. It serves as a cornerstone for personal and collective prosperity, benefiting all Albertans—regardless of age, marital status or parental responsibilities.

Questions about financial assistance for seniors or the Seniors Property Tax Deferral program can be directed to the Alberta Supports Contact Centre at 1-877-644-9992 (in Edmonton - 780-644-9992).

MEETING DATE: April 8, 2025

PREPARED BY: Justin de Bresser, Director of Corporate Services

PRESENTED BY: Darolee Bouteiller, Financial Services Manager

SUBJECT: **Assessment Services RFP Results**

BACKGROUND

In accordance with the *Municipal Government Act* ("MGA") Section 284.2(1), which governs the administration and regulation of municipal services in Alberta, the Town of Blackfalds has been notified by our current property assessment service provider of their intention to terminate the existing contract due to retirement. A Request for Proposals (RFP) was developed and released on Alberta Purchasing Connect and ran from February 19, 2025, through to March 14, 2025. The Town received a total of four (4) responses.

DISCUSSION

The RFP was developed with evaluation criteria that addressed the critical roles for which the property assessor would be responsible. They are included in the table below.

Criteria	Points
Proposed Inspection and Quality Assurance Methodology	10
Defense of Complaints and Appeals	10
Assessment Experience	25
Training and Transition	5
References	10
Cost/Value	40

The following four (4) companies submitted proposals.

- Wildrose Assessment Services Inc.
- Powers & Associates Appraisal Services Inc.
- Municipal Property Consultants (2009) LTD.
- Municipal Assessment Services Group Inc.

The proposals were evaluated by a team of two (2) qualified Town employees who applied the criteria above. The results from the individual evaluations were aggregated, and the summarized results are presented below.

Overall, all proponents' submissions were very high-quality and hard to differentiate, as they are very skilled in property assessment. The leading indicator of the winning bid was the 40 points awarded to cost/value. The overall points are listed below.

Proponent	Score
Powers & Associates Appraisal Services Inc.	89.8
Wild Rose Assessment	85.8
Municipal Assessment Services Group	85.5
Municipal Property Consultants	76.3

FINANCIAL IMPLICATIONS

The RFP value, based on current parcel counts (including Computer Assisted Mass Appraisal System, CAMA fees), for the five-years ranged from \$345,000 to \$479,700, depending on the proponent.

Powers & Associates Appraisal Services Inc has been identified as the leading candidate. Administration recommends awarding them the five-year contract. The 2025 Operating Budget has allocated \$74,800, which aligns with the bid submitted by Powers & Associates.

ADMINISTRATIVE RECOMMENDATION

That Council consider the following motions:

1. That Council award the five-year assessment services contract to Powers & Associates.
2. That Council appoint Powers & Associates as the property assessors for the Town of Blackfalds for a five-year term.

ALTERNATIVES

- a) That Council refer this item back to Administration for further consideration.

ATTACHMENTS

None

APPROVALS

Kim Isaak,
Chief Administrative Officer



Department Director/Author

MEETING DATE: April 8, 2025

PREPARED BY: Sawyer Hick, FCSS Manager

PRESENTED BY: Sawyer Hick, FCSS Manager

SUBJECT: **Proclamation - 2025 National Volunteer Week
April 27 to May 3, 2025**

BACKGROUND

National Volunteer Week for 2025 will take place from April 27 to May 3, 2025. This week is set aside each year to recognize and thank volunteers around Blackfalds and Canada for the contributions they're making to strengthen inclusivity and wellbeing in our communities.

The theme for National Volunteer Week 2025 is **Volunteers Make Waves**. It highlights the power, impact and importance of individual and collective volunteer efforts across Canada. Like a wave, volunteering has the power to create significant and far-reaching impacts. Each contribution acts as a ripple effect that enhances resilience, increases social cohesion, and improves our communities' overall sense of well-being.

We will honour our award recipients at our 2025 award presentation at the Best of Blackfalds - Volunteer Edition on April 17, 2025 and at the Youth Recognition Night on May 1, 2025. All nominees and volunteers who have supported the Town of Blackfalds are invited to participate in these events.

DISCUSSION

Our municipality has a long-standing tradition of celebrating National Volunteer Week. This year, we will honour exceptional community volunteers through our municipally hosted Volunteer Awards Presentations, FCSS Volunteer Newsletter, Abbey Centre volunteer bulletin board, and local media throughout April. Blackfalds is home to dedicated individuals who contribute to our community's strength and future. As we observe National Volunteer Week 2025, we unite to acknowledge and celebrate the invaluable contributions of volunteers across the country.

FINANCIAL IMPLICATIONS

None

ADMINISTRATIVE RECOMMENDATION

That Council consider the following motion:

1. That Council proclaim April 27 to May 3, 2025, as National Volunteer Week in the Town of Blackfalds.

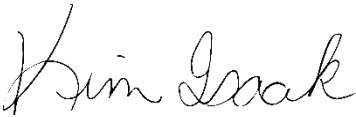
ALTERNATIVES

- a) That Council refer the Proclamation - 2025 National Volunteer Week back to Administration for more information.

ATTACHMENTS

- *2025 National Volunteer Week Proclamation*

APPROVALS



Kim Isaak,
Chief Administrative Officer



Department Director/Author



**Volunteer
Bénévoles
Canada**

National Volunteer Week
April 27 – May 3

La Semaine de l'action bénévole
27 avril – 3 mai

MAYORAL PROCLAMATION

Volunteer Canada and partners in our community are navigating the complexities of modern volunteerism. They are working together to build a [National Volunteer Action Strategy](#) and remove barriers to participation so that every individual feels empowered to contribute to building more connected communities. Now, it is more important than ever to acknowledge the contributions of those participating in our communities and to show our appreciation for their efforts.

WHEREAS, 24 million Canadians give their time through formal or informal types of volunteering, contributing close to 5 billion volunteer hours per year; and

WHEREAS, volunteers in Blackfalds mentor our children, support those feeling isolated, beautify our green spaces, and fundraise for our charitable organizations; and

WHEREAS, volunteers in Blackfalds have continued to give their time and talents to support families, friends, neighbours, and strangers, people standing up to systemic racism, and people sharing insights on how to create a more just and equitable society; and

WHEREAS, Blackfalds volunteers are individuals, families, workers, retirees, community members of all ages and backgrounds; and

WHEREAS, the collective result of the work done by our city's volunteers is that Blackfalds is a more desirable place to live; and

WHEREAS, it is essential to acknowledge the varied roles undertaken by volunteers in our community, ranging from the Snow Angel Program, to Town of Blackfalds Special Events such as Winterfest and Blackfalds Days, to being involved with our community churches or schools, to serving on a Town of Blackfalds Board, Committee or Commission; and

WHEREAS, organizations in Blackfalds that rely on volunteers include such fundamental organizations as ANAM Rural Youth Association, Beyond Food Community Hub- Blackfalds Food Bank, Big Brothers and Big Sisters, Blackfalds & District Agricultural Society, Blackfalds Figure Skating Club, Blackfalds Fire Fighters Association, Blackfalds Seniors Club, Central Alberta Victim & Witness Support Society, Dual Ice Development Society, FCSS, Girl Guides, Blackfalds Historical Society, Minor Ball, Minor Hockey Association, Minor Soccer Association, Optimist Club of Blackfalds, Scouts, Servus Credit Union Blackfalds Public Library; and

NOW, THEREFORE, I, Jamie Hoover, Mayor of Blackfalds, do hereby proclaim April 27 to May 3, 2025, as National Volunteer Week, and urge my fellow citizens to recognize the crucial role played by volunteers in our community.

Mayor Jamie Hoover

VOLUNTEERS LE BÉNÉVOLAT VOLUNTEERS LE BÉNÉVOLAT
MAKE FAIT DES MAKE FAIT DES
WAVES VAGUES WAVES VAGUES

MEETING DATE: April 8, 2025

PREPARED BY: Danielle Nealon, Executive & Legislative Coordinator

PRESENTED BY: Danielle Nealon, Executive & Legislative Coordinator

SUBJECT: **Regular Council Meeting Minutes February 25, 2025 (amended)**

BACKGROUND

During the Regular Council Meeting held on February 25, 2025, the minutes were recorded and subsequently approved at the March 11, 2025 Regular Council Meeting. However, upon further review, it has come to our attention that the Minutes contain an error in resolution number 047/25.

DISCUSSION

The specific amendment required is as follows:

047/25 Councillor Sands ~~Coulter~~ moved That Council give First Reading to Bylaw 1325.25, to redistrict 4409 South Street to Direct Control District #5.

CARRIED UNANIMOUSLY

This amendment is necessary to ensure the accuracy and completeness of our official records.

It is recommended that Council adopt the amended February 25, 2025 Regular Council Meeting Minutes to correct the identified issue. This will ensure our records are accurate and reflect the true proceedings of the meeting.

FINANCIAL IMPLICATIONS

None

ADMINISTRATIVE RECOMMENDATION

That Council consider the following motion:

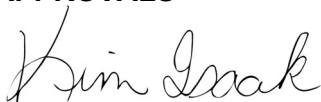
1. That Council adopt the amended February 25, 2025 Regular Council Meeting Minutes, as presented.

ALTERNATIVES

- a) That Council refer the amended February 25, 2025, Regular Council Meeting Minutes back to Administration.

ATTACHMENTS

- February 25, 2025 Regular Council Meeting Minutes (amended)

APPROVALS

Kim Isaak,
Chief Administrative Officer



Department Director/Author

MINUTES

A Regular Council Meeting for the Town of Blackfalds was held on February 25, 2025, at 5018 Waghorn Street in Council Chambers, commencing at 7:00 p.m.

MEMBERS PRESENT

Mayor Jamie Hoover
Deputy Mayor Edna Coulter
Councillor Marina Appel
Councillor Brenda Dennis
Councillor Jim Sands

ATTENDING

Kim Isaak, Chief Administrative Officer
Rick Kreklewich, Director of Community Services
Ken Morrison, Director of Emergency Management & Protective Services
Jolene Tejkl, Planning & Development Manager
Marco Jadie, IT Tech
Danielle Nealon, Executive & Legislative Coordinator

REGRETS

Councillor Laura Svab

MEDIA

None

OTHERS PRESENT

None

WELCOME AND CALL TO ORDER

Mayor Hoover welcomed everyone to the Regular Council Meeting of February 25, 2025, indicated Councillor Svab sent her regrets and called the meeting to order at 7:00 p.m.

TREATY SIX LAND ACKNOWLEDGEMENT

A Land Acknowledgement was read to recognize that the Town of Blackfalds is on Treaty Six Territory.

ADOPTION OF AGENDAS

041/25 Councillor Sands moved That Council adopt the Regular Agenda for February 25, 2025, as presented.

CARRIED UNANIMOUSLY

042/25 Deputy Mayor Coulter moved That Council adopt the Consent Agenda for February 25, 2025, as presented, containing:

- **Declaration of No Interest** (*conflict of duty and interest, pecuniary or other*)
- **Adoption of Minutes**
 - Regular Council Meeting Minutes - February 11, 2025
 - Standing Committee of Council Meeting Minutes - February 18, 2025
- **Council Reports**
 - Mayor Hoover
 - Deputy Mayor Coulter
 - Councillor Appel
 - Councillor Svab
 - Councillor Dennis
 - Councillor Sands

MINUTES

- **Administrative Reports**
 - Report for Council, CAO Report - February, 2025
 - Report for Council, Volunteer Recognition Awards 2025 Plans
 - Report for Council, Chairs for Charity Blackfalds
- **Boards, Committee and Commission Minutes and/or Reports**
 - Blackfalds & District Family & Community Support Services Board Meeting Minutes - January 9, 2025
- **Information**
 - City of Lacombe Council Highlights - February 10, 2025
 - Lacombe County Council Highlights - February 13, 2025
- **Correspondence**
 - None

CARRIED UNANIMOUSLY

PUBLIC HEARING

None

DELEGATION

None

BUSINESS

Request for Decision, Subdivision File No. S-01-25, Aurora Heights Phase 5B (East)

Manager Tejkl brought forward for Council's consideration, Subdivision File No. S-01-25, Aurora Heights Phase 5B (East).

043/25

Councillor Appel moved That Council, being the designated Subdivision Authority for the Town of Blackfalds, is satisfied that the proposed subdivision meets the relevant considerations, and moves to APPROVE the further subdivide of 2.38 hectares (5.88 acres) of land to accommodate a future residential development comprised of 60 residential lots and 1 Municipal Reserve lot within Pt. SW 35-39-27-W4M in the Aurora Heights community subject to the following conditions:

1. That pursuant to Section 84 of the *Land Titles Act*, the subdivision, as shown on the attached Tentative Plan of Subdivision, is registered by Plan of Survey.
2. That pursuant to Section 654(1)(d) of the *Municipal Government Act*, all outstanding property taxes are to be paid, or some other arrangements satisfactory to the Town of Blackfalds for payment thereof be made.
3. That pursuant to Section 655(1)(b) of the *Municipal Government Act*, the developer enters into a Development Agreement with the Town of Blackfalds concerning the servicing and development of the subdivision and the payment of off-site levies.
4. That pursuant to Section 655(1) of the *Municipal Government Act*, that the owner/developer register a utility easement right of way as per the requirements of the Town of Blackfalds and/or utility companies concurrent with or prior to registering the subdivisions Plan of Survey.

CARRIED UNANIMOUSLY

Request for Decision, Subdivision File No. S-02-25, Aurora Heights Phase 4 (Outline)

Manager Tejkl brought forward Subdivision File No. S-02-25, Aurora Heights Phase 4 (Outline) for Council's consideration.

044/25

Councillor Sands moved That Council, being the designated Subdivision Authority for the Town of Blackfalds, is satisfied that the proposed subdivision

MINUTES

meets the relevant considerations, and move to APPROVE the subdivision of Pt. SW 35-39-27-W4M subject to the following conditions:

1. That pursuant to Section 84 of the *Land Titles Act*, the subdivision, as shown on the attached sketch, is registered by Plan of Survey.
2. That pursuant to Section 654(1)(d) of the *Municipal Government Act*, all outstanding property taxes are to be paid, or some other arrangements satisfactory to the Town of Blackfalds for payment thereof be made.
3. That pursuant to Section 655(1) of the *Municipal Government Act*, that the owner/developer register a utility easement right of way as per the requirements of the Town of Blackfalds and/or utility companies concurrent with or prior to registering the subdivisions Plan of Survey.

CARRIED UNANIMOUSLY

Request for Decision, Bylaw 1320.25 - McKay Ranch Phase 4 Redistricting

Manager Tejkl brought forward Bylaw 1320.25, being a Bylaw to redistrict McKay Ranch Phase 4 for Council's consideration of First Reading and subsequent setting of a Public Hearing.

045/25 Deputy Mayor Coulter moved That Council give First Reading to Bylaw 1320.25 - McKay Ranch Phase 4 Redistricting, as presented.

CARRIED UNANIMOUSLY

046/25 Deputy Mayor Coulter moved That a Public Hearing date be set for March 25, 2025, at 7:00 p.m. in Council Chambers.

CARRIED UNANIMOUSLY

Request for Decision, Bylaw 1325.25 – 4409 South Street Redistricting

Manager Tejkl brought forward Bylaw 1325.25, being a Bylaw to redistrict 4409 South Street for Council's consideration of First Reading and subsequent setting of a Public Hearing.

047/25 Councillor Sands moved That Council give First Reading to Bylaw 1325.25, to redistrict 4409 South Street to Direct Control District #5.

CARRIED UNANIMOUSLY

048/25 Councillor Appel moved That a Public Hearing date be set for March 25, 2025, at 7:00 p.m. in Council Chambers.

CARRIED UNANIMOUSLY

Request for Decision, Council Policy CP-185.24 - Community Initiatives Grant Policy - Amendment

Following Standing Committee of Council's recommendation on February 18, 2025, Director Kreklewich presented the amended Community Initiatives Grant Policy for Council's consideration.

049/25 Councillor Appel moved That Council amend Council Policy CP-185.24 – Community Initiatives Grant to allow for-profit organizations to apply, provided that any proceeds from their initiative go toward a community initiative, program or project deemed worthy.

CARRIED

Opposed: Councillor Dennis

Request for Decision, Council Policy CP-188.25 - Community Services Framework

Following the recommendation from the Standing Committee of Council on February 18, 2025, Director Kreklewich presented the Community Services Framework Policy for Council's consideration.

MINUTES

- 050/25** Councillor Coulter moved That Council adopt Council Policy CP-188.25 - Community Services Framework, as presented.

CARRIED UNANIMOUSLY

Request for Decision, Alberta Community Partnership Grant Application – Regional Recreational Facility

CAO Isaak presented for Council’s consideration the Town’s participation in the Alberta Community Partnership Program Grant application with the City of Lacombe and Lacombe County.

- 051/25** Deputy Mayor Coulter moved That the Town of Blackfalds agrees to participate in the Alberta Community Partnership Program Grant application with the City of Lacombe and Lacombe County to explore the feasibility of a Regional Recreation Facility, and further, that the City of Lacombe be designated as the managing partner for this project.

CARRIED UNANIMOUSLY

NOTICES OF MOTION

None

CONFIDENTIAL

None

ADJOURNMENT

Mayor Hoover adjourned the Regular Council Meeting at 8:00 p.m.

Jamie Hoover, Mayor

Kim Isaak, CAO