



# *~2013 Annual Report~*

## *Financial Statements & Auditor's Report*



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**Barrhead Town Council Members:**

**Back Row L-R – Roy Ulmer, Ryan Warchime, Don Smith, Ty Assaf**  
**Front Row L-R – Shelley Oswald, Mayor Gerry St. Pierre, Leslie Penny**

*Town Council is pleased to present the 2013 Annual Report. Inside this report you will find an Auditor's Report, various financial statements and summaries from each department within the Town, informing you of important happenings throughout 2013.*

**TOWN OF BARRHEAD  
 FINANCIAL STATEMENTS  
DECEMBER 31, 2013**

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To The Members of Council:

Auditor's Report

Ellerington LLP



*Report on the Consolidated Financial Statements*

We have audited the accompanying consolidated financial statements for the Town of Barrhead, which comprise the statement of financial position as at December 31, 2013, and the statements of operations, change in net financial assets (debt) and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

*Management's Responsibility 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.

*Auditor's Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as

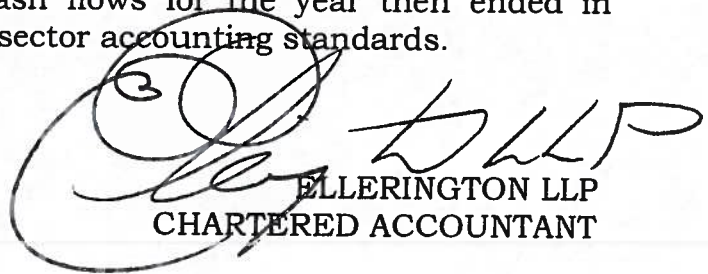
evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town of Barrhead as at December 31, 2013, the results of its operations, change in its net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Barrhead, Alberta  
February 14, 2014



ELLERINGTON LLP  
CHARTERED ACCOUNTANT



**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2013**

	<u>2013</u>	<u>2012</u>
	<u>\$</u>	<u>\$</u>
<b>FINANCIAL ASSETS</b>		
Cash and Temporary Investments (Note 2)	3,633,080	4,244,911
Receivables		
Taxes and Grants In Lieu of Taxes (Note 3)	135,574	63,510
Trade and Other Receivables	1,263,706	733,707
Land for Resale Inventory	-	-
Investments	30	30
Debt Charges Recoverable	-	-
Other Current/Long Term Assets	133,819	141,504
	<u>5,166,209</u>	<u>5,183,662</u>
 <b>LIABILITIES</b>		
Accounts Payable and Accrued Liabilities	237,731	531,640
Deposit Liabilities	75,341	80,161
Deferred Revenue (Note 4)	304,151	177,181
Provision for landfill closure and post-closing costs (Note 5)	91,275	60,850
Long Term Debt (Note 6)	508,999	1,328,040
	<u>1,217,497</u>	<u>2,177,872</u>
 <b>NET FINANCIAL ASSETS (DEBT)</b>	 <u>3,948,712</u>	 <u>3,005,790</u>
 <b>NON-FINANCIAL ASSETS</b>		
Tangible Capital Assets	50,710,402	50,975,491
Inventory for Consumption	48,395	48,395
Prepaid Expenses	23,716	13,717
	<u>50,782,513</u>	<u>51,037,603</u>
 <b>ACCUMULATED SURPLUS (Schedule 1)</b>	 <u>54,731,225</u>	 <u>54,043,393</u>

*Contingencies - See Note 10*

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**For the Year Ended December 31, 2013**

<b>REVENUES</b>	Budget (Unaudited)	2013 \$	2012 \$
Net Municipal Taxes (Schedule 3)	3,815,229	<b>3,816,526</b>	3,733,919
Sales, User Charges, Franchise & Rentals	3,788,569	<b>3,737,940</b>	3,590,995
Government Transfers for Operating (Schedule 4)	1,306,860	<b>1,323,131</b>	1,348,551
Investment Income	52,991	<b>50,331</b>	64,885
Penalties and Costs on Taxes	49,000	<b>39,785</b>	53,161
Development Levies	10,000	<b>12,175</b>	21,214
Licenses, Permits and Fines	68,800	<b>65,362</b>	70,364
Contributed Assets	-	-	55,635
Other Revenues	1,648,220	<b>707,101</b>	334,741
<b>TOTAL REVENUE</b>	<u>10,739,669</u>	<u><b>9,752,351</b></u>	<u>9,273,465</u>
 <b>EXPENDITURES</b>			
Council and Other Legislative	185,350	<b>168,644</b>	155,792
General Administration	817,805	<b>828,310</b>	748,034
RCMP	189,450	<b>192,214</b>	189,597
Fire	749,834	<b>756,710</b>	693,450
Disaster and Emergency Measures	250	<b>496</b>	1,357
Ambulance	-	-	344,782
Bylaw Enforcement	114,357	<b>105,140</b>	100,251
Common Services	551,129	<b>520,970</b>	469,778
Roads, Streets, Walks, Lighting	1,681,965	<b>1,641,489</b>	1,579,498
Airport	22,894	<b>22,908</b>	23,762
Storm Sewers and Drainage	157,576	<b>137,193</b>	135,558
Water Supply and Distribution	2,071,310	<b>2,013,987</b>	1,631,956
Wastewater Treatment and Disposal	546,876	<b>521,906</b>	499,250
Waste Management	711,660	<b>686,436</b>	646,204
Family and Community Support	354,565	<b>354,565</b>	348,565
Cemeteries	12,405	<b>20,490</b>	11,395
Land Use, Planning, Zoning and Development	84,375	<b>74,880</b>	83,592
Economic Development	46,648	<b>22,656</b>	23,392
Subdivision Land and Development	8,727	<b>8,727</b>	20,021
Parks and Recreation	1,920,418	<b>1,902,400</b>	1,689,449
Culture: Libraries, Museums, Halls	246,145	<b>177,414</b>	192,232
Other Expenditures	-	-	177,368
<b>TOTAL EXPENSES</b>	<u>10,473,739</u>	<u><b>10,157,535</b></u>	<u>9,765,283</u>
<b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER</b>	<u>265,930</u>	<u><b>(405,184)</b></u>	<u>(491,818)</u>
 <b>OTHER</b>			
Government Transfers for Capital (Schedule 4)	1,424,785	<b>1,093,016</b>	2,399,954
Unrestricted Fund Transfers	-	-	-
	<u>1,424,785</u>	<u><b>1,093,016</b></u>	<u>2,399,954</u>
<b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES</b>	<u>1,690,715</u>	<u><b>687,832</b></u>	<u>1,908,136</u>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>54,043,393</u>	<u><b>54,043,393</b></u>	<u>52,135,257</u>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<u><u>55,734,108</u></u>	<u><u><b>54,731,225</b></u></u>	<u><u>54,043,393</u></u>

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)**  
**For the Year Ended December 31, 2013**

	Budget (Unaudited)	<b>2013</b> <b>\$</b>	2012 \$
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES</b>	<u>1,690,715</u>	<u><b>687,832</b></u>	<u>1,908,136</u>
Acquisition of Tangible Capital Assets	(4,510,216)	<b>(2,191,244)</b>	(3,025,781)
Proceeds on Disposal of Tangible Capital Assets	-	<b>799,406</b>	186,132
Amortization of Tangible Capital Assets	2,013,100	<b>2,065,687</b>	1,992,259
(Gain) Loss on Sale of Tangible Capital Assets	<u>-</u>	<u><b>(408,760)</b></u>	<u>46,194</u>
	<u>(2,497,116)</u>	<u><b>265,089</b></u>	<u>(801,196)</u>
Acquisition of Prepaid Assets	-	<b>(9,999)</b>	59,629
Use of Prepaid Assets	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u><b>(9,999)</b></u>	<u>59,629</u>
<b>(INCREASE) DECREASE IN NET DEBT</b>	<u>(806,401)</u>	<u><b>942,922</b></u>	<u>1,166,569</u>
<b>NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR</b>	<u>1,839,221</u>	<u><b>3,005,790</b></u>	<u>1,839,221</u>
<b>NET FINANCIAL ASSETS (DEBT), END OF YEAR</b>	<u><u>1,032,820</u></u>	<u><u><b>3,948,712</b></u></u>	<u><u>3,005,790</u></u>

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the Year Ended December 31, 2013

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

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
<b>OPERATING</b>		
Excess (shortfall) of revenues over expenses	687,832	1,908,136
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization of tangible capital assets	2,065,687	1,992,259
Loss (Gain) on disposal of tangible capital assets	(408,760)	46,194
Non-cash charges to operations (net change)		
Decrease (increase) in taxes and grants-in-lieu receivable	(72,064)	31,439
Decrease (increase) in trade and other receivables	(529,999)	265,879
Decrease (increase) in prepaid expenses	(9,999)	59,629
Decrease (increase) in current/long term assets	7,685	(271)
Increase (decrease) in accounts payable and accrued liabilities	(293,909)	376,672
Increase (decrease) in deposit liabilities	(4,820)	8,135
Increase (decrease) in deferred revenue	126,970	(898,464)
Increase (decrease) in provision for landfill closure/post-closure	30,425	30,425
Cash provided by operating transactions	<u>1,599,048</u>	<u>3,820,033</u>
<b>CAPITAL</b>		
Acquisition of tangible capital assets	(2,191,244)	(3,025,781)
Sale of tangible capital assets	799,406	186,132
Cash applied to capital transactions	<u>(1,391,838)</u>	<u>(2,839,649)</u>
<b>INVESTING</b>		
Decrease (increase) in restricted cash or equivalents	(119,891)	900,721
Cash provided by (applied to) investing transactions	<u>(119,891)</u>	<u>900,721</u>
<b>FINANCING</b>		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	(819,041)	(796,249)
Cash provided by (applied to) financing transactions	<u>(819,041)</u>	<u>(796,249)</u>
<b>CHANGE IN CASH AND EQUIVALENTS DURING YEAR</b>	<b>(731,722)</b>	<b>1,084,856</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b><u>4,079,967</u></b>	<b><u>2,995,111</u></b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b><u>3,348,245</u></b>	<b><u>4,079,967</u></b>
<b>Cash and cash equivalents is made up of:</b>		
Cash and temporary investments (Note 2)	3,633,080	4,244,911
Less: restricted portion of cash and temporary investments (Note 2)	<u>(284,835)</u>	<u>(164,944)</u>
	<b>3,348,245</b>	<b>4,079,967</b>



**TOWN OF BARRHEAD**  
**SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS**  
**For the Year Ended December 31, 2013**  
**Schedule 1**

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	<b>2013</b> \$	2012 \$
<b>BALANCE, BEGINNING OF YEAR</b>	<b>314,508</b>	<b>4,081,434</b>	<b>49,647,451</b>	<b>54,043,393</b>	52,135,257
Excess (deficiency) of revenues over expenses	687,832	-	-	<b>687,832</b>	1,908,136
Unrestricted funds designated for future use	(1,194,189)	1,194,189	-	-	-
Restricted funds used for operations	39,200	(39,200)	-	-	-
Restricted funds used for tangible capital assets	-	(1,022,974)	1,022,974	-	-
Current year funds used for tangible capital assets	(1,168,270)	-	1,168,270	-	-
Contributed tangible capital assets	-	-	-	-	-
Disposal of tangible capital assets	390,646	-	(390,646)	-	-
Annual amortization expense	2,065,687	-	(2,065,687)	-	-
Long term debt issued	-	-	-	-	-
Long term debt repaid	(819,041)	-	819,041	-	-
Capital debt used for TCA	-	-	-	-	-
Unrestricted fund transfers	-	-	-	-	-
	<u>1,865</u>	<u>132,015</u>	<u>553,952</u>	<b><u>687,832</u></b>	<u>1,908,136</u>
<b>Change in Accumulated Surplus</b>					
<b>BALANCE, END OF YEAR</b>	<b><u>316,373</u></b>	<b><u>4,213,449</u></b>	<b><u>50,201,403</u></b>	<b><u>54,731,225</u></b>	<b><u>54,043,393</u></b>

**TOWN OF BARRHEAD  
SCHEDULE OF TANGIBLE CAPITAL ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

Schedule 2

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2013 \$	2012 \$
<b>COST:</b>								
BALANCE, BEGINNING OF YEAR	943,900	1,575,170	12,394,054	67,789,622	4,850,976	1,886,060	<b>89,439,782</b>	86,967,725
Acquisition of tangible capital assets	180,950	25,000	259,878	1,028,929	334,195	61,552	<b>1,890,504</b>	2,106,528
Construction-in-progress	-	-	-	26,972	-	273,768	<b>300,740</b>	919,253
Disposal of tangible capital assets	(3,400)	-	(249,522)	(302,022)	(52,000)	(118,000)	<b>(724,944)</b>	(553,724)
Write down of tangible capital assets	-	-	-	-	-	-	-	-
BALANCE, END OF YEAR	<u>1,121,450</u>	<u>1,600,170</u>	<u>12,404,410</u>	<u>68,543,501</u>	<u>5,133,171</u>	<u>2,103,380</u>	<b><u>90,906,082</u></b>	<u>89,439,782</u>
<b>ACCUMULATED AMORTIZATION:</b>								
BALANCE, BEGINNING OF YEAR	-	512,191	3,034,223	33,072,513	1,149,935	695,429	<b>38,464,291</b>	36,793,430
Annual amortization	-	70,202	223,191	1,457,748	214,291	100,255	<b>2,065,687</b>	1,992,259
Accumulated amortization on disposals	-	-	(190,130)	(168)	(50,500)	(93,500)	<b>(334,298)</b>	(321,398)
BALANCE, END OF YEAR	<u>-</u>	<u>582,393</u>	<u>3,067,284</u>	<u>34,530,093</u>	<u>1,313,726</u>	<u>702,184</u>	<b><u>40,195,680</u></b>	<u>38,464,291</u>
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>1,121,450</u>	<u>1,017,777</u>	<u>9,337,126</u>	<u>34,013,408</u>	<u>3,819,445</u>	<u>1,401,196</u>	<b><u>50,710,402</u></b>	<u>50,975,491</u>
 2012 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>943,900</u>	<u>1,062,979</u>	<u>9,359,831</u>	<u>34,717,109</u>	<u>3,701,041</u>	<u>1,190,631</u>	<u>50,975,491</u>	

**TOWN OF BARRHEAD**  
**SCHEDULE OF PROPERTY AND OTHER TAXES**  
**For the Year Ended December 31, 2013**

**Schedule 3**

<b>TAXATION</b>	Budget (Unaudited)	<b>2013</b> <u>\$</u>	2012 <u>\$</u>
Real Property Taxes	4,922,328	<b>4,924,125</b>	4,832,138
Linear Property Taxes	109,583	<b>109,583</b>	105,180
Government Grants In Lieu of Property Taxes	131,327	<b>130,827</b>	116,794
Special Assessment and Local Improvement Taxes	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL TAXATION</b>	<u>5,163,238</u>	<b><u>5,164,535</u></b>	<u>5,054,112</u>
 <b>REQUISITIONS</b>			
Alberta School Foundation	1,281,734	<b>1,281,734</b>	1,242,533
Barrhead & District Social Housing	49,451	<b>49,451</b>	50,567
Requisitions - Previous Year Underlevy	<u>16,824</u>	<b><u>16,824</u></b>	<u>27,093</u>
<b>TOTAL REQUISITIONS</b>	<u>1,348,009</u>	<b><u>1,348,009</u></b>	<u>1,320,193</u>
 <b>NET MUNICIPAL TAXES</b>	 <u>3,815,229</u>	 <b><u>3,816,526</u></b>	 <u>3,733,919</u>

**TOWN OF BARRHEAD**  
**SCHEDULE OF GOVERNMENT TRANSFERS**  
For the Year Ended December 31, 2013

**Schedule 4**

	Budget (Unaudited)	<b>2013</b> <b>\$</b>	2012 \$
		<u>          </u>	<u>          </u>
<b>TRANSFERS FOR OPERATING:</b>			
Provincial Government	522,821	<b>522,821</b>	643,975
Federal Government	4,000	<b>4,733</b>	3,880
Other Local Government	<u>780,039</u>	<b><u>795,577</u></b>	<u>700,696</u>
	<u>1,306,860</u>	<b><u>1,323,131</u></b>	<u>1,348,551</u>
<b>TRANSFERS FOR CAPITAL:</b>			
Provincial Government	1,106,885	<b>557,781</b>	1,819,822
Federal Government	100,000	<b>359,730</b>	580,132
Other Local Government	<u>217,900</u>	<b><u>175,505</u></b>	<u>-</u>
	<u>1,424,785</u>	<b><u>1,093,016</u></b>	<u>2,399,954</u>
<b>TOTAL GOVERNMENT TRANSFERS</b>	<u><u>2,731,645</u></u>	<b><u><u>2,416,147</u></u></b>	<u><u>3,748,505</u></u>

**TOWN OF BARRHEAD**  
**SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT**  
**For the Year Ended December 31, 2013**

Schedule 5

<b>CONSOLIDATED EXPENSES BY OBJECT</b>	Budget (Unaudited)	<b>2013</b> <b>\$</b>	2012 <b>\$</b>
Salaries, Wages and Benefits	3,431,272	<b>3,330,386</b>	3,313,370
Contracted and General Services	2,555,536	<b>2,329,126</b>	1,949,842
Purchases from Other Governments	141,500	<b>142,640</b>	136,955
Materials, Goods, Supplies and Utilities	1,596,797	<b>1,557,763</b>	1,455,204
Provision for Allowances	2,475	<b>17,286</b>	11,683
Transfers to Other Governments	210,408	<b>192,059</b>	198,033
Transfers to Local Boards and Agencies	443,830	<b>443,015</b>	429,183
Transfers to Individuals and Organizations	22,400	<b>18,400</b>	18,400
Bank Charges and Short Term Interest	1,500	<b>1,252</b>	274
Interest on Long Term Debt	29,496	<b>29,496</b>	52,287
Other Expenditures	30,425	<b>30,425</b>	161,599
Amortization of Tangible Capital Assets	2,013,100	<b>2,065,687</b>	1,992,259
Loss on Disposal of Tangible Capital Assets	-	-	46,194
<b>TOTAL EXPENDITURES</b>	<u>10,478,739</u>	<u><b>10,157,535</b></u>	<u>9,765,283</u>

**TOWN OF BARRHEAD**  
**SCHEDULE OF SEGMENTED DISCLOSURE**  
**For the Year Ended December 31, 2013**

Schedule 6

<b>REVENUE</b>	<u>General Government</u>	<u>Protective Services</u>	<u>Transportation Services</u>	<u>Planning &amp; Development</u>	<u>Recreation &amp; Culture</u>	<u>Environmental Services</u>	<u>Other</u>	<u>2013 \$</u>
Net Municipal Taxes	3,816,526							<b>3,816,526</b>
Sales, User Charges, Franchise & Rentals	251,333	105,934	22,039	71,679	392,595	2,891,460	2,900	<b>3,737,940</b>
Government Transfers	-	675,776	936,836	-	297,287	197,539	308,709	<b>2,416,147</b>
Investment Income	-	3,048	17,632	-	14,030	2,042	13,579	<b>50,331</b>
Penalties and Costs on Taxes	39,785	-	-	-	-	-	-	<b>39,785</b>
Development Levies	-	-	-	-	-	-	12,175	<b>12,175</b>
Licenses, Permits and Fines	30,585	27,077	-	7,700	-	-	-	<b>65,362</b>
Other Revenues	9,477	168,548	355,346	599	17,393	128,119	27,619	<b>707,101</b>
	<u>4,147,706</u>	<u>980,383</u>	<u>1,331,853</u>	<u>79,978</u>	<u>721,305</u>	<u>3,219,160</u>	<u>364,982</u>	<b><u>10,845,367</u></b>
<b>EXPENSES</b>								
Salaries, Wages and Benefits	685,865	371,560	595,239	56,986	893,170	723,999	3,567	<b>3,330,386</b>
Contracted and General Services	196,650	142,752	220,406	14,659	411,163	1,326,588	16,908	<b>2,329,126</b>
Purchases from Other Governments	315	142,325	-	-	-	-	-	<b>142,640</b>
Materials, Goods, Supplies and Utilities	66,933	161,691	393,968	25,891	437,074	472,191	15	<b>1,557,763</b>
Transfers to Other Governments	-	170,441	17,586	-	-	4,032	-	<b>192,059</b>
Transfers to Local Boards and Agencies	-	-	-	-	88,450	-	354,565	<b>443,015</b>
Transfers to Individuals and Organizations	-	300	-	-	18,100	-	-	<b>18,400</b>
Interest on Long Term Debt	-	-	20,769	8,727	-	-	-	<b>29,496</b>
Other Expenditures	14,540	-	-	-	253	34,170	-	<b>48,963</b>
	<u>964,303</u>	<u>989,069</u>	<u>1,247,968</u>	<u>106,263</u>	<u>1,848,210</u>	<u>2,560,980</u>	<u>375,055</u>	<b><u>8,091,848</u></b>
NET REVENUE, BEFORE AMORTIZATION	3,183,403	(8,686)	83,885	(26,285)	(1,126,905)	658,180	(10,073)	<b>2,753,519</b>
Amortization Expense	<u>(32,651)</u>	<u>(65,491)</u>	<u>(1,074,592)</u>	<u>-</u>	<u>(231,604)</u>	<u>(661,349)</u>	<u>-</u>	<b><u>(2,065,687)</u></b>
NET REVENUE	<u><u>3,150,752</u></u>	<u><u>(74,177)</u></u>	<u><u>(990,707)</u></u>	<u><u>(26,285)</u></u>	<u><u>(1,358,509)</u></u>	<u><u>(3,169)</u></u>	<u><u>(10,073)</u></u>	<b><u><u>687,832</u></u></b>



**TOWN OF BARRHEAD**  
**SCHEDULE OF SALARY & BENEFITS DISCLOSURE**  
For Year Ended December 31, 2013

Schedule 7

**SALARY & BENEFITS DISCLOSURE**

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

		<b>2013</b>	<b>2013</b>	<b>2013</b>	<b>2012</b>
		<b><u>Salary</u></b>	<b><u>Benefits &amp; Allowance</u></b>	<b><u>\$</u></b>	<b><u>\$</u></b>
<b><u>Mayor</u></b>					
Schulz, Brian D.		23,939	6,470	<b>30,409</b>	39,928
St. Pierre, Gerry		5,903	1,706	<b>7,610</b>	-
<b><u>Councillors</u></b>					
Assaf, Ty		16,922	5,918	<b>22,840</b>	20,029
McKenzie, David		12,400	436	<b>12,836</b>	17,098
Oswald, Shelley		15,145	598	<b>15,743</b>	17,007
Penny, Leslie		3,720	1,842	<b>5,562</b>	-
Smith, Don		16,993	6,818	<b>23,811</b>	20,079
Ulmer, Roy		17,232	5,899	<b>23,131</b>	17,335
Warehime, Ryan		3,720	2,238	<b>5,958</b>	-
Wessel, Madelaine		14,203	3,806	<b>18,009</b>	21,969
<b><u>Appointed Officer</u></b>					
Municipal Manager	(1)	136,962	37,111	<b>174,073</b>	151,878
Designated Officers	(2)	185,620	36,870	<b>222,490</b>	212,586

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

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

**TOWN OF BARRHEAD**  
**SCHEDULE OF LOCAL AUTHORITIES PENSION PLAN**  
**For Year Ended December 31, 2013**

**Schedule 8**

**LOCAL AUTHORITIES PENSION PLAN**

Employees of the Town of Barrhead participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pension Plans Act. The LAPP serves over 200,000 people and over 400 employers. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP fund. Contributions for current service are recorded as expenditures in the year in which they become due.

The Town of Barrhead is required to make current service contributions to the Plan of 10.43% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 14.47% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 9.43% of pensionable salary up to the year's maximum pensionable salary and 13.47% on pensionable salary above this amount.

Total current service contributions by the Town of Barrhead to the Local Authorities Pension Plan in 2013 were \$ 198,281.25 (2012 - \$ 181,978.81). Total current service contributions by the employees of the Town to the Local Authorities Pension Plan in 2013 were \$ 180,725.23 (2012 - \$ 164,938.01).

**TOWN OF BARRHEAD**  
**SCHEDULE OF ACCUMULATED SURPLUS**  
**For the Year Ended December 31, 2013**

**Schedule 9**

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

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
	<hr/>	<hr/>
Unrestricted Surplus (Deficit)	<b>316,373</b>	314,508
Restricted surplus		
Tax Rate Stabilization	<b>325,159</b>	317,897
Roads	<b>431,280</b>	591,392
Water	<b>1,005,924</b>	766,620
Sewer	<b>841,440</b>	633,262
Garbage, Landfill, Recycling	<b>111,966</b>	104,324
Building replacement & renovations	<b>463,282</b>	481,971
Land Improvements	<b>782,019</b>	602,090
General Equipment replacement	<b>252,379</b>	583,878
	<hr/>	<hr/>
	<b>4,213,449</b>	4,081,434
Equity in Tangible Capital Assets	<b>50,201,403</b>	49,647,451
<b>TOTAL ACCUMULATED SURPLUS</b>	<b>54,731,225</b>	54,043,393

**TOWN OF BARRHEAD  
SCHEDULE OF DEBT LIMITS  
For Year Ended December 31, 2013**

**Schedule 10**

**DEBT LIMITS**

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

	<b>2013</b>	<b>2012</b>
	<b>\$</b>	<b>\$</b>
Total Debt Limit	<b>14,628,527</b>	13,910,198
Total Debt	<b>508,999</b>	1,328,040
Amount of Debt Limit Unused	<b>14,119,528</b>	12,582,158
Debt Servicing Limit	<b>2,438,088</b>	2,318,366
Debt Servicing	<b>517,999</b>	848,537
Amount of Debt Servicing Limit Unused	<b>1,920,089</b>	1,469,829

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

**Town of Barrhead**  
**Notes to Financial Statements**  
**For the Year Ended December 31, 2013**

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**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**a) Reporting entity**

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Town Council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

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

**b) Basis of Accounting**

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

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

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

**c) Use of Estimates**

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

***d) Investments***

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

***e) Debt Charges Recoverable***

Debt charges recoverable consist of amounts that are recoverable from municipal agencies or other local governments with respect to outstanding debentures or other long-term debt pursuant to annexation orders or joint capital undertakings. These recoveries are recorded at a value that equals the offsetting portion of the un-matured long-term debt, less actuarial requirements for the retirement of any sinking fund debentures.

***f) Requisition Over-levy and Under-levy***

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

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

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

***g) Inventories for Resale***

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

***h) Prepaid Local Improvement Charges***

Construction and borrowing costs associated with local improvement projects are recovered through annual special assessments during the period of the related borrowings. These levies are collectable from property owners for work performed by the municipality.

Where a taxpayer has elected to prepay the outstanding local improvement charges, such amounts are recorded as deferred revenue. Deferred revenue is amortized to revenue on a straight-line basis over the remaining term of the related borrowings.

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



***i) Landfill Closure and Post-Closure Liability***

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

***j) Government Transfers***

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

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

***k) Non-Financial Assets***

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

***i. Tangible Capital Assets***

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

	<u>Years</u>
Land Improvements	15 - 20
Buildings	25 - 50
Engineered structures	
Water System	35 - 65
Storm Sewer System	35 - 65
Wastewater System	15 - 40
Machinery and equipment	5 - 20
Vehicles	3 - 20

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

***ii. Contributions of Tangible Capital Assets***

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

**iii. Leases**

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

**iv. Inventories**

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

**v. Cultural and Historical Tangible Capital Assets**

Works of art for display are not recorded as tangible capital assets but are disclosed.

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**2. CASH AND TEMPORARY INVESTMENTS**

	<b>2013 \$</b>	<b>2012 \$</b>
Cash	180,310.85	1,292,141.98
Temporary Investments	<u>3,452,769.41</u>	<u>2,952,769.41</u>
	<u>3,633,080.26</u>	<u>4,244,911.39</u>

Temporary investments are short-term deposits with original maturities of 1 year or less.

Included in temporary investments are restricted amounts received and held for specific capital projects:

Federal Gas Tax Grant	\$ <u>284,835.00</u>
	\$ <u>284,835.00</u>

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**3. TAXES AND GRANTS IN PLACE OF TAXES RECEIVABLE**

	<b>2013 \$</b>	<b>2012 \$</b>
Current Taxes and Grants in Place of Taxes	153,155.34	63,638.03
Arrears Taxes	<u>10,191.36</u>	<u>16,163.95</u>
	<u>163,346.70</u>	<u>79,791.98</u>
Less Allowance for Doubtful Accounts	<u>(27,772.51)</u>	<u>(16,281.42)</u>
	<u>135,574.19</u>	<u>63,510.56</u>

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**4. DEFERRED REVENUE**

	<b>2013 \$</b>	<b>2012 \$</b>
Agrena – Future Advertising Sign Rental	3,600.00	1,388.75
Mini Golf – Future Advertising	800.00	1,600.00
Prepaid Taxes	14,915.74	9,248.91
Municipal Sustainability Initiative - Capital	0.00	39,781.64
Federal Gas Tax Grant - Capital	<u>284,835.00</u>	<u>125,162.00</u>
	<u>304,150.74</u>	<u>177,181.30</u>

Businesses may enter into a 3 year or 5 year contract for advertising signs that are placed in the Agrena and Mini Golf Course.

Prepaid taxes are recorded as credit balances on the tax roll. Operating and Capital Grants provide funding for specific projects for future years.

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**5. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY**

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

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

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

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

	<b>2013 \$</b>	<b>2012 \$</b>
Estimated Closure Costs	620,520.00	620,520.00
Estimated Post-Closure Costs	<u>863,500.00</u>	<u>863,500.00</u>
Estimated Total Liability	<u>1,484,020.00</u>	<u>1,484,020.00</u>
Estimated Capacity Remaining	<u>87.7%</u>	<u>91.8%</u>
Portion of Total Liability Remaining to be Recognized	<u>1,301,470.00</u>	<u>1,362,320.00</u>
Estimated Capacity Used	<u>12.3%</u>	<u>8.2%</u>
Total Accrued Liability Portion	<u>182,550.00</u>	<u>121,700.00</u>
Town of Barrhead 50% Accrued Liability Portion	<u>\$ 91,275.00</u>	<u>\$ 60,850.00</u>

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**6. LONG-TERM DEBT**

	<b>2013 \$</b>	<b>2012 \$</b>
Tax supported debentures	508,999.03	1,328,039.72
Bank loans	<u>0.00</u>	<u>0.00</u>
	<u>508,999.03</u>	<u>1,328,039.72</u>

The current portion of the long-term debt amounts to \$ 508,999.03 (2013 - \$819,040.69).

Interest on long-term debt amounted to \$ 9,000.27 (2013 - \$ 29,495.53).

Principal and interest repayments are as follows:

	<b>Principal \$</b>	<b>Interest \$</b>	<b>Total \$</b>
2014	<u>508,999.03</u>	<u>9,000.27</u>	<u>517,999.30</u>
	508,999.03	9,000.27	517,999.30

Debenture debt is repayable to Alberta Capital Finance Authority and bears interest rates between 2.284% to 3.6049% per annum, before Provincial subsidy, and matures in 2014. The average annual interest rate was 3.6049% for 2011. Debenture debt is issued on the credit and security of the Town at large.

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## 7. EQUITY IN TANGIBLE CAPITAL ASSETS

	<b>2013 \$</b>	<b>2012 \$</b>
Tangible Capital Assets (Schedule 2)	90,906,082.52	89,439,781.73
Accumulated Amortization (Schedule 2)	(40,195,680.00)	(38,464,291.00)
Long-term Debt (Note 6)	<u>(508,999.03)</u>	<u>(1,328,039.72)</u>
	<u>50,201,403.49</u>	<u>49,647,451.01</u>

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## 8. SEGMENTED DISCLOSURE

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

Refer to the Schedule of Segmented Disclosure (Schedule 6).

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## 9. TRUST FUNDS

	<b>2013 \$</b>	<b>2012 \$</b>
Tax Sale Trust	38,644.05	38,644.05
Columbarium Trust – Perpetual Care	<u>8,586.54</u>	<u>8,586.54</u>
	<u>47,230.59</u>	<u>47,230.59</u>

Pursuant to the Municipal Government Act, and the Recovery of Taxes, the Town of Barrhead held a public auction in 2007 on Plan 1792 H,W., Block 5, Lot 16, the funds will be held in trust to 2017.

The Town of Barrhead has an agreement with Rose Garden Chapels Ltd. to hold, in trust monies paid for perpetual care for the columbarium. Once all blocks have been sold the Town will assume responsibility of the columbarium.

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## 10. CONTINGENCIES

The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

The Town may be named in a potential lawsuit related to the construction of the new Sanitary Sewer Lift Station which was completed in 2011. At present no Court action has commenced.

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## **11. FINANCIAL INSTRUMENTS**

The Town's financial instruments consist of cash and temporary investments, accounts receivable, investments, debt charges recoverable, bank indebtedness, accounts payable and accrued liabilities, deposit liabilities, requisition over-levy, and long term debt. It is management's opinion that the Town is not exposed to significant interest or currency risks arising from these financial instruments.

The Town is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Town provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

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

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## **12. APPROVAL OF FINANCIAL STATEMENTS**

Council and Management have approved these financial statements.

# The Town of Barrhead

## 2013 Year At A Glance

The Town of Barrhead Council is pleased to present the 2013 Annual Report and Year End Financial Statements. The **Annual General Meeting** is scheduled for **April 14, 2014, at 6:45 p.m.**, in the Town of Barrhead Council Chambers, to review the 2013 Financial Statements and any other topics residents may wish to discuss.

In 2013, Council maintained the municipal portion of the Residential and Non-Residential property tax rates at the same level as in 2012. With assistance of grants provided by the Provincial and Federal Government the Town was able to undertake a number of projects for our community. In 2013 the capital project expenses were over \$ 2.2 million for the following projects:

- 54 Avenue/48 Street rehabilitation project, including water, sanitary sewer and storm drainage
- Water Meter Replacements
- Completion of Arena parking lot
- New 'Welcome to Barrhead' signs
- Completion of Splash Park Washroom/Changeroom
- Curling Rink renovations
- Land Acquisition
- Road Maintenance Equipment
- New Sidewalks
- New ½ ton trucks
- Building Renovations
- Purchase of new Zamboni
- Parks equipment
- Splash Park Shelter
- New Park Fencing
- Installation of solar lights in Cecile Martin Park

Many of the above projects were partially offset by the following grant funding:

**Municipal Sustainability Initiative Capital Grant (MSI)** of \$ 840,916.00 was allocated to various capital projects and equipment in 2013. The grant funding provided assistance to partially fund the following projects:

<b>Capital Project Funded with MSI Capital Grant</b>	<b>MSI Grant Funding Allocated</b>
Public Works Shop – Capital Project 2013 costs	\$ 277,562
2009 Street Improvements – Capital Project 2013 costs	\$ 240,437
New Tennis Courts, Fencing, Netting – project completed in 2013, funds received in 2012	\$ 39,782
Town Shop Air Handling Unit & Emergency Generator – project to be completed in 2014	\$ 283,135

**Municipal Sustainability Initiative Operating Grant** of \$258,968.00 assisted with the operational and maintenance costs of the arena and swimming pool facilities, parks, sports grounds, sidewalks, and road maintenance.

**Federal Gas Tax Fund Grant** of \$ 359,730.00 was allocated towards the 54 Avenue Infrastructure project, along with the completion of the Water Meter Replacement Program. Water meters within the Town were replaced with radio-read meters. This will significantly reduce the number of man hours and vehicle operations spent reading meters on a bi-monthly basis. The new meters will also record statistical data of water usage and identify potential leaks within the customers' residence or business.



Barrhead Fire Services purchased a new Kenworth Tanker Truck. This truck is currently being built to the required specifications and will arrive in the spring of 2014.

Town Council continually promotes inter-municipal cooperation on a number of levels. The Town of Barrhead and County of Barrhead No. 11 jointly provide programs and services which are comprised of delivering Fire Protection, Emergency Response Centre operations, the management and operation of the Regional Landfill Site and the Barrhead Johnson Airport. The Regional Economic Development Partnership of G.R.O.W.T.H. provides support to economic development initiatives including Wild Alberta (Regional Tourism Initiative).

Additional services such as Family and Community Support Services and the Municipal Library (also includes Pembina Hills School Division) receive contributions from the municipalities in order to continue to provide services to the community. The County of Barrhead also provides funding towards the operations of the recreation facilities and summer programming for children.

The RCMP School Resource Officer is a position that is funded by several partners, including Pembina Hills Regional School Division, the Town of Barrhead, the County of Barrhead and Woodlands County.

In July 2013 the Town of Barrhead, County of Barrhead, Town of Westlock and Westlock County hosted the **2013 Alberta 55-Plus Summer Games**. We welcomed over 1,000 athletes from all areas of the province to our communities. It was an experience that we all enjoyed and are proud that we were a part of.

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

Please check out the Town of Barrhead website at [www.barrhead.ca](http://www.barrhead.ca) for information on our operations, upcoming events, our bi-monthly newsletter and important notifications to our residential and business community.

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

## Planning & Development Overview

In 2013, the Development Department was busy with the issuance of 55 development permits, for a total development value of \$4 million, down considerably from last year's total of \$18 million.

Three permits were taken out for new single residential homes in 2013, one new duplex was constructed, along with a new 3-plex and two new 4-plexes.

In total, residential/multi residential development in the Town of Barrhead for 2013 was \$3.9 million, down from 2012, which was \$5 million.

Total commercial development in 2013 was \$2 million, again down from 2012, which was \$3 million. No major projects were undertaken in 2013.

The development department accepted four subdivision applications in 2013.

The department continues to update the Town's land use, index and street address maps with the new subdivisions on an as-needed basis.

The GIS project is still ongoing. Once complete, this program will provide web-map capabilities to Town residents.

The Planning and Development department continues to work with developers on proposed projects throughout the Town.

## Public Services Department Overview

Early 2013 was a busy time for the Public Works Department, with snow and ice removal, culvert and catch basin cleaning and steaming and building and equipment maintenance. With spring's arrival, street sweeping and pothole repairs were first and foremost.

Preparation also began for the 2013 Alberta 55 Plus Summer Games, with new Tennis Courts being finished, new town signs installed in various locations and extensive parks and boulevard maintenance. Concrete was poured in the south section of the Arena parking lot.

Other projects included the completion of the paving of 48 Street and 54 Avenue and the completion of the walking trail on the south side of the water reservoirs. The second phase of the radio read meters installation project was completed. There was ongoing construction of the Barrhead Regional Water Commission's plant expansion and upgrade, scheduled for completion in early 2014. Bases for new flagpoles at the Town's south entrance were completed, with the poles scheduled to be installed in early 2014.

Other day to day operations included water and sewer main flushing, grass cutting, weed spraying, water and sewer service repairs, crack filling, asphalt repairs, sidewalk replacement and additions, tree pruning, our daily refuse pickup, landfill operations and our ever growing recycle operation.

## Recreation Department Overview

2013 was an incredibly busy year for the Parks and Recreation department. With the hosting of the 2013 Alberta 55 Plus Summer Games, the Town of Barrhead showcased their cooperative community spirit in partnership with the County of Barrhead No. 11, the Town of Westlock and Westlock County. The accolades were many from both visitors and participants who thoroughly enjoyed the friendliness and support of the local residents and businesses. Special thanks to all of our local volunteers and staff who went above and beyond to ensure the overall success of the games.

Ongoing special events and the variety of programs throughout the year continue to be a highlight with our residents. The enthusiasm and commitment of our recreational user groups continues to showcase the best of Barrhead. Events that took place in 2013 included the Triathlon, Rodeo, Antique Car Run, Blue Heron Fair, Soap Box Derby, Volunteer Appreciation Night and many others. In addition, the Summer Programs and ongoing pool and arena programming continue to provide quality opportunities for all Town and County residents.

The addition of a new tennis court and upgrades to the skateboard park was definitely a highlight of the year. The youth of Barrhead were instrumental in assembling the ramps and jumps for the skateboard park and have a keen and vested interest.

Finally, with a full complement of Parks and Recreation staff, the department is excited about moving forward and enhancing the variety and service levels for all residents in Barrhead.

# Barrhead Fire Services Overview

Over the past year, Barrhead Fire Services has continued its course of positive change with equipment additions, personnel training, and improvements to the Emergency Response Center.

An order was placed for our new super tanker, which will carry 3,000 gallons of water, and will be delivered in April 2014. This unit will greatly improve rural fire fighting capabilities for our members and our ratepayers, with an increase in initial water availability by 1,500 gallons.

Our membership has been working on renovating our facilities bit by bit. In 2013, EMS vacated our facility. Since then, there have been a great deal of renovations, cleaning, and updating of equipment required around the hall. Members have volunteered a great deal of time to paint, install and move equipment to streamline operational excellence throughout the facility. This included the painting of doors and frames upstairs, as well as painting the two west bays, an office and three storage rooms. An addition to the back of the facility was completed in the summer of 2013, providing protection for the backup generator from the elements. This will greatly improve the life-span of this equipment. Additionally, the gravel and asphalt work done around the facility has improved drainage and decreased the amount of mud tracked into the facility. This work is important to ensure the longevity of our facility.

Barrhead Fire Services Members have continued to show their commitment to excellence in fire services through their continuing education efforts. Along with a variety of regional training in Westlock and Parkland, Barrhead members have taken air-brake endorsements in anticipation of the new truck. Off-road training was also taken through Canadian Standards Council for use of our UTV. Two more of our members have now completed the NFPA 1001 standard, encouraging the membership to keep training at the forefront.

Fire prevention week was a success; however, the long weekend, late advertising and inclement weather may have contributed to slightly lower numbers than the previous year.

Our membership continues its dedication to the community and volunteers assistance to such groups as Barrhead Health Services, FCSS, R.C.M.P., Royal Canadian Legion, Barrhead Pre-school, Barrhead Agricultural Society, Boy Scouts and Girl Guides of Canada, Barrhead Co-op and the Food Bank. Barrhead Fire Services and each of its 31 members continue to offer tours and educational appointments to promote fire safety and public education in our community.

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<b>STATISTICS OVERVIEW</b>						
	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>
Members	32	33	35	23	32	31
Town Responses	89	62	64	63	77	64
County Responses	63	67	73	77	74	82
Town Response Man Hours	738	359	431.5	811.5	804.5	666
County Response Man Hours	1105.5	1101	1249.5	1196	1306	1289
Local Training Man Hours	1704	1521	1949	1703.5	1898.5	1763.5
Other Training Man Hours	628	1568	1371	624	424	1169
Volunteer Hours Served	483	528	1156.5	520	501.5	560
Investigation Report Files	8	5	N/A	N/A	N/A	N/A

## Bylaw Enforcement Services Overview

In 2013, the department dealt with over 50 bylaw complaints/infractions, resulting in 38 investigations around the Town. The majority of complaints were a result of problem dogs, unsightly yards and snow removal. Violators were informed by several methods, including written notices, door hangers, phone calls and/or personal visits, depending on the severity of the violation. Twenty Municipal Tags were issued in 2013 for bylaw offences ranging from parking violations, failure to remove snow and unkempt yards. Compliance was very good after awareness was raised to the violator about the complaint and the bylaws in place.

The majority of traffic enforcement was done through the school zones during peak hours of 8:00 a.m. to 9:00 a.m., 11:50 a.m. to 1:00 p.m. and 3:00 p.m. to 3:45 p.m. Seventeen Provincial Violation Tickets were issued within the town limits, mostly for speeding, but also for seatbelt violations and failure to stop for traffic control devices (stop sign, red lights). Over 75 stops were conducted for various violations, without violation tickets being issued. Many drivers needed to be informed that school was starting after the summer or Christmas holidays, so stops were made but no tickets issued unless speeds were excessive.

The biggest development within the department was the approval to purchase and install the Gemini Positioning Service within the patrol vehicle. The equipment has been purchased and is ready to be installed in early 2014. The system provides satellite contact with the Radio Control Center (RCC) in Edmonton that provides dispatch service for all Community Peace Officers in the province. It will allow the Bylaw Enforcement Officer to communicate with the RCC without the use of a radio or cell phone and also provides timers in the case of a traffic stop or investigation. The RCC also has direct communication with the RCMP dispatch in the event that the Bylaw Enforcement Officer requires RCMP assistance, therefore providing a much safer work environment in both the Town and County of Barrhead.