



# *~2014 Annual Report~*

## *Financial Statements & Auditor's Report*



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*Town Council is pleased to present the 2014 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 2014.*



Barrhead Town Council Members:

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

Mayor's Message

The Town of Barrhead Council is pleased to present the 2014 Annual Report and Year End Financial Statements. The **Annual General Meeting** is scheduled for **April 28, 2015, at 7:00 p.m.**, in the Town of Barrhead Council Chambers, to review the 2014 Financial Statements and any other topics residents may wish to discuss. Everyone is welcome to attend.

In February 2014, for the safety of our citizens and employees, the Town permanently closed the Barrhead Swimming Pool. After numerous meetings and discussions with the County, the decision has been made to start construction on a new pool in 2015. Council and Staff are extremely excited to get this void filled in our community! Thank you to all the citizens that made their voices heard during this process.

In 2014 Town Council initiated amalgamation proceedings with the County of Barrhead. Town Council feels that amalgamation will enhance and accelerate the decision-making process in our regional community, thereby promoting the efficiency and organization of the entire community. The amalgamation proceedings will be ongoing throughout 2015 and our citizens will be kept up to date on the status of this very important endeavor.

Town Council is proud to lead such a vibrant community. My door is always open if anyone would like to offer suggestions and feedback with regards to making our community an even better place to live.



Ellerington **LLP**

To The Members of Council:

## Auditor's Report

### *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, 2014, 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

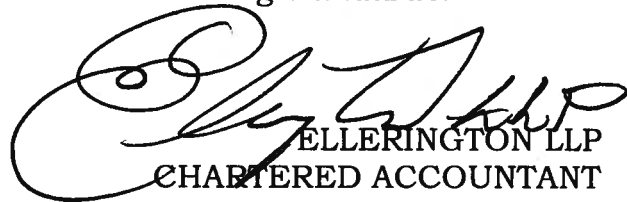
evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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, 2014, 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 13, 2015



ELLERINGTON LLP  
CHARTERED ACCOUNTANT

**TOWN OF BARRHEAD**  
**FINANCIAL STATEMENTS**  
**DECEMBER 31, 2014**

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**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2014**

	<u>2014</u>	<u>2013</u>
	<u>\$</u>	<u>\$</u>
<b>FINANCIAL ASSETS</b>		
Cash and Temporary Investments (Note 2)	4,473,949	3,633,080
Receivables		
Taxes and Grants In Lieu of Taxes (Note 3)	198,803	135,574
Trade and Other Receivables	910,786	1,263,706
Land for Resale Inventory	-	-
Investments	30	30
Debt Charges Recoverable	-	-
Other Current/Long Term Assets	133,885	133,819
	<u>5,717,453</u>	<u>5,166,209</u>
<b>LIABILITIES</b>		
Accounts Payable and Accrued Liabilities	244,164	237,731
Deposit Liabilities	92,431	75,341
Deferred Revenue (Note 4)	592,726	304,151
Provision for landfill closure and post-closing costs (Note 5)	121,700	91,275
Long Term Debt (Note 6)	-	508,999
	<u>1,051,021</u>	<u>1,217,497</u>
<b>NET FINANCIAL ASSETS (DEBT)</b>	<u>4,666,432</u>	<u>3,948,712</u>
<b>NON-FINANCIAL ASSETS</b>		
Tangible Capital Assets	49,206,711	50,710,402
Inventory for Consumption	48,395	48,395
Prepaid Expenses	94,273	23,716
	<u>49,349,379</u>	<u>50,782,513</u>
<b>ACCUMULATED SURPLUS (Schedule 1)</b>	<u>54,015,811</u>	<u>54,731,225</u>

*Contingencies - See Note 10*

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
**For the Year Ended December 31, 2014**

<b>REVENUES</b>	Budget (Unaudited)	<b>2014</b> \$	2013 \$
Net Municipal Taxes (Schedule 3)	4,079,209	<b>4,074,054</b>	3,816,526
Sales, User Charges, Franchise & Rentals	3,554,124	<b>4,016,827</b>	3,737,940
Government Transfers for Operating (Schedule 4)	1,143,703	<b>1,135,577</b>	1,323,131
Investment Income	31,692	<b>57,805</b>	50,331
Penalties and Costs on Taxes	49,001	<b>47,606</b>	39,785
Development Levies	10,000	<b>14,325</b>	12,175
Licenses, Permits and Fines	71,850	<b>72,320</b>	65,362
Contributed Assets	-	-	-
Other Revenues	486,754	<b>255,797</b>	707,101
<b>TOTAL REVENUE</b>	<u>9,426,333</u>	<u><b>9,674,311</b></u>	<u>9,752,351</u>
 <b>EXPENDITURES</b>			
Council and Other Legislative	188,804	<b>156,718</b>	168,644
General Administration	869,681	<b>900,760</b>	828,310
RCMP	194,500	<b>193,062</b>	192,214
Fire	748,223	<b>757,817</b>	756,710
Disaster and Emergency Measures	250	-	496
Bylaw Enforcement	121,855	<b>113,090</b>	105,140
Common Services	551,113	<b>513,780</b>	520,970
Roads, Streets, Walks, Lighting	1,863,418	<b>1,777,974</b>	1,641,489
Airport	23,035	<b>18,864</b>	22,908
Storm Sewers and Drainage	147,948	<b>146,558</b>	137,193
Water Supply and Distribution	2,270,220	<b>2,169,898</b>	2,013,987
Wastewater Treatment and Disposal	536,113	<b>487,836</b>	521,906
Waste Management	734,672	<b>697,231</b>	686,436
Family and Community Support	375,565	<b>375,565</b>	354,565
Cemeteries	12,405	<b>12,900</b>	20,490
Land Use, Planning, Zoning and Development	112,396	<b>169,081</b>	74,880
Economic Development	102,498	<b>24,798</b>	22,656
Subdivision Land and Development	5,000	-	8,727
Parks and Recreation	1,606,360	<b>2,396,265</b>	1,902,400
Culture: Libraries, Museums, Halls	191,887	<b>184,144</b>	177,414
Other Expenditures	-	-	-
<b>TOTAL EXPENSES</b>	<u>10,655,943</u>	<u><b>11,096,341</b></u>	<u>10,157,535</u>
<b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER</b>	<u>(1,229,610)</u>	<u><b>(1,422,030)</b></u>	<u>(405,184)</u>
 <b>OTHER</b>			
Government Transfers for Capital (Schedule 4)	8,865,405	<b>706,616</b>	1,093,016
Unrestricted Fund Transfers	-	-	-
	<u>8,865,405</u>	<u><b>706,616</b></u>	<u>1,093,016</u>
<b>EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES</b>	<u>7,635,795</u>	<u><b>(715,414)</b></u>	<u>687,832</u>
<b>ACCUMULATED SURPLUS, BEGINNING OF YEAR</b>	<u>54,731,225</u>	<u><b>54,731,225</b></u>	<u>54,043,393</u>
<b>ACCUMULATED SURPLUS, END OF YEAR</b>	<u><u>62,367,020</u></u>	<u><u><b>54,015,811</b></u></u>	<u><u>54,731,225</u></u>

**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)**  
**For the Year Ended December 31, 2014**

	Budget (Unaudited)	<b>2014</b> <b>\$</b>	2013 \$
<b>EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES</b>	<u>7,635,795</u>	<u><b>(715,414)</b></u>	<u>687,832</u>
Acquisition of Tangible Capital Assets	(20,987,196)	<b>(1,501,516)</b>	(2,191,244)
Proceeds on Disposal of Tangible Capital Assets	1,000	<b>39,330</b>	799,406
Amortization of Tangible Capital Assets	2,069,700	<b>2,100,900</b>	2,065,687
(Gain) Loss on Sale of Tangible Capital Assets	<u>-</u>	<u><b>864,977</b></u>	<u>(408,760)</u>
	<u>(18,916,496)</u>	<u><b>1,503,691</b></u>	<u>265,089</u>
Acquisition of Prepaid Assets	-	<b>(70,557)</b>	(9,999)
Use of Prepaid Assets	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u><b>(70,557)</b></u>	<u>(9,999)</u>
<b>(INCREASE) DECREASE IN NET DEBT</b>	<u>(11,280,701)</u>	<u><b>717,720</b></u>	<u>942,922</u>
<b>NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR</b>	<u>3,948,712</u>	<u><b>3,948,712</b></u>	<u>3,005,790</u>
<b>NET FINANCIAL ASSETS (DEBT), END OF YEAR</b>	<u><u>(7,331,989)</u></u>	<u><u><b>4,666,432</b></u></u>	<u><u>3,948,712</u></u>



**TOWN OF BARRHEAD**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the Year Ended December 31, 2014

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

	<u>2014</u>	<u>2013</u>
	<u>\$</u>	<u>\$</u>
<b>OPERATING</b>		
Excess (shortfall) of revenues over expenses	(715,414)	687,832
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization of tangible capital assets	2,100,900	2,065,687
Loss (Gain) on disposal of tangible capital assets	864,977	(408,760)
Non-cash charges to operations (net change)		
Decrease (increase) in taxes and grants-in-lieu receivable	(63,229)	(72,064)
Decrease (increase) in trade and other receivables	352,920	(529,999)
Decrease (increase) in prepaid expenses	(70,557)	(9,999)
Decrease (increase) in current/long term assets	(66)	7,685
Increase (decrease) in accounts payable and accrued liabilities	6,433	(293,909)
Increase (decrease) in deposit liabilities	17,090	(4,820)
Increase (decrease) in deferred revenue	288,575	126,970
Increase (decrease) in provision for landfill closure/post-closure	30,425	30,425
Cash provided by operating transactions	<u>2,812,054</u>	<u>1,599,048</u>
<b>CAPITAL</b>		
Acquisition of tangible capital assets	(1,501,516)	(2,191,244)
Sale of tangible capital assets	<u>39,330</u>	<u>799,406</u>
Cash applied to capital transactions	<u>(1,462,186)</u>	<u>(1,391,838)</u>
<b>INVESTING</b>		
Decrease (increase) in restricted cash or equivalents	<u>(287,133)</u>	<u>(119,891)</u>
Cash provided by (applied to) investing transactions	<u>(287,133)</u>	<u>(119,891)</u>
<b>FINANCING</b>		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	<u>(508,999)</u>	<u>(819,041)</u>
Cash provided by (applied to) financing transactions	<u>(508,999)</u>	<u>(819,041)</u>
<b>CHANGE IN CASH AND EQUIVALENTS DURING YEAR</b>	<b>553,736</b>	<b>(731,722)</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b><u>3,348,245</u></b>	<b><u>4,079,967</u></b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b><u>3,901,981</u></b>	<b><u>3,348,245</u></b>
<b>Cash and cash equivalents is made up of:</b>		
Cash and temporary investments (Note 2)	4,473,949	3,633,080
Less: restricted portion of cash and temporary investments (Note 2)	<u>(571,968)</u>	<u>(284,835)</u>
	<b>3,901,981</b>	<b>3,348,245</b>

**TOWN OF BARRHEAD**  
**SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS**  
**For the Year Ended December 31, 2014**  
**Schedule 1**

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	<b>2014</b> \$	2013 \$
<b>BALANCE, BEGINNING OF YEAR</b>	<b>316,373</b>	<b>4,213,449</b>	<b>50,201,403</b>	<b>54,731,225</b>	54,043,393
Excess (deficiency) of revenues over expenses	(715,414)	-	-	<b>(715,414)</b>	687,832
Unrestricted funds designated for future use	(2,622,719)	2,622,719	-	-	-
Restricted funds used for operations	133,340	(133,340)	-	-	-
Restricted funds used for tangible capital assets	-	(2,211,461)	2,211,461	-	-
Current year funds used for tangible capital assets	709,944	-	(709,944)	-	-
Contributed tangible capital assets	-	-	-	-	-
Disposal of tangible capital assets	904,308	-	(904,308)	-	-
Annual amortization expense	2,100,900	-	(2,100,900)	-	-
Long term debt issued	-	-	-	-	-
Long term debt repaid	(508,999)	-	508,999	-	-
Capital debt used for TCA	-	-	-	-	-
Unrestricted fund transfers	-	-	-	-	-
	<u>1,360</u>	<u>277,918</u>	<u>(994,692)</u>	<u><b>(715,414)</b></u>	<u>687,832</u>
Change in Accumulated Surplus					
<b>BALANCE, END OF YEAR</b>	<b><u>317,733</u></b>	<b><u>4,491,367</u></b>	<b><u>49,206,711</u></b>	<b><u>54,015,811</u></b>	<b><u>54,731,225</u></b>

**TOWN OF BARRHEAD  
SCHEDULE OF TANGIBLE CAPITAL ASSETS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

Schedule 2

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2014 \$	2013 \$
<b>COST:</b>								
BALANCE, BEGINNING OF YEAR	1,121,450	1,600,170	12,404,410	68,543,501	5,133,171	2,103,380	<b>90,906,082</b>	89,439,782
Acquisition of tangible capital assets	-	23,107	822,724	120,964	277,783	130,994	<b>1,375,572</b>	1,890,504
Construction-in-progress	-	-	-	110,057	15,887	-	<b>125,944</b>	300,740
Disposal of tangible capital assets	-	-	(1,124,877)	-	(234,155)	(23,450)	<b>(1,382,482)</b>	(724,944)
Write down of tangible capital assets	-	-	-	-	-	-	-	-
BALANCE, END OF YEAR	<u>1,121,450</u>	<u>1,623,277</u>	<u>12,102,257</u>	<u>68,774,522</u>	<u>5,192,686</u>	<u>2,210,924</u>	<b><u>91,025,116</u></b>	<u>90,906,082</u>
<b>ACCUMULATED AMORTIZATION:</b>								
BALANCE, BEGINNING OF YEAR	-	582,393	3,067,284	34,530,093	1,313,726	702,184	<b>40,195,680</b>	38,464,291
Annual amortization	-	71,645	227,490	1,463,667	227,680	110,418	<b>2,100,900</b>	2,065,687
Accumulated amortization on disposals	-	-	(361,403)	-	(95,257)	(21,515)	<b>(478,175)</b>	(334,298)
BALANCE, END OF YEAR	<u>-</u>	<u>654,038</u>	<u>2,933,371</u>	<u>35,993,760</u>	<u>1,446,149</u>	<u>791,087</u>	<b><u>41,818,405</u></b>	<u>40,195,680</u>
<b>NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS</b>	<u>1,121,450</u>	<u>969,239</u>	<u>9,168,886</u>	<u>32,780,762</u>	<u>3,746,537</u>	<u>1,419,837</u>	<b><u>49,206,711</u></b>	<u>50,710,402</u>
 2013 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<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>	<u>50,710,402</u>	

**TOWN OF BARRHEAD**  
**SCHEDULE OF PROPERTY AND OTHER TAXES**  
**For the Year Ended December 31, 2014**

**Schedule 3**

<b>TAXATION</b>	Budget (Unaudited)	<b>2014</b> <u>\$</u>	2013 <u>\$</u>
Real Property Taxes	5,185,211	<b>5,178,992</b>	4,924,125
Linear Property Taxes	113,200	<b>114,264</b>	109,583
Government Grants In Lieu of Property Taxes	135,757	<b>135,757</b>	130,827
Special Assessment and Local Improvement Taxes	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL TAXATION</b>	<u>5,434,168</u>	<b><u>5,429,013</u></b>	<u>5,164,535</u>
 <b>REQUISITIONS</b>			
Alberta School Foundation	1,277,589	<b>1,277,589</b>	1,281,734
Barrhead & District Social Housing	49,751	<b>49,751</b>	49,451
Requisitions - Previous Year Underlevy	<u>27,619</u>	<b><u>27,619</u></b>	<u>16,824</u>
<b>TOTAL REQUISITIONS</b>	<u>1,354,959</u>	<b><u>1,354,959</u></b>	<u>1,348,009</u>
 <b>NET MUNICIPAL TAXES</b>	 <u>4,079,209</u>	 <b><u>4,074,054</u></b>	 <u>3,816,526</u>

**TOWN OF BARRHEAD**  
**SCHEDULE OF GOVERNMENT TRANSFERS**  
For the Year Ended December 31, 2014

**Schedule 4**

	Budget (Unaudited)	<b>2014</b> <u>\$</u>	2013 <u>\$</u>
<b>TRANSFERS FOR OPERATING:</b>			
Provincial Government	403,117	<b>403,117</b>	522,821
Federal Government	4,000	<b>4,754</b>	4,733
Other Local Government	<u>736,586</u>	<b><u>727,706</u></b>	<u>795,577</u>
	<u>1,143,703</u>	<b><u>1,135,577</u></b>	<u>1,323,131</u>
 <b>TRANSFERS FOR CAPITAL:</b>			
Provincial Government	1,945,878	<b>570,972</b>	557,781
Federal Government	261,466	-	359,730
Other Local Government	<u>6,658,061</u>	<b><u>135,644</u></b>	<u>175,505</u>
	<u>8,865,405</u>	<b><u>706,616</u></b>	<u>1,093,016</u>
 <b>TOTAL GOVERNMENT TRANSFERS</b>	 <u>10,009,108</u>	 <b><u>1,842,193</u></b>	 <u>2,416,147</u>

**TOWN OF BARRHEAD**  
**SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT**  
**For the Year Ended December 31, 2014**

Schedule 5

<b>CONSOLIDATED EXPENSES BY OBJECT</b>	Budget (Unaudited)	<b>2014</b> <u>\$</u>	2013 <u>\$</u>
Salaries, Wages and Benefits	3,425,090	<b>3,345,851</b>	3,330,386
Contracted and General Services	2,741,323	<b>2,529,203</b>	2,329,126
Purchases from Other Governments	147,500	<b>147,804</b>	142,640
Materials, Goods, Supplies and Utilities	1,538,282	<b>1,376,365</b>	1,557,763
Provision for Allowances	3,616	<b>8,514</b>	17,286
Transfers to Other Governments	198,274	<b>192,532</b>	192,059
Transfers to Local Boards and Agencies	469,262	<b>469,553</b>	443,015
Transfers to Individuals and Organizations	22,400	<b>20,281</b>	18,400
Bank Charges and Short Term Interest	1,070	<b>936</b>	1,252
Interest on Long Term Debt	9,001	<b>9,000</b>	29,496
Other Expenditures	30,425	<b>30,425</b>	30,425
Amortization of Tangible Capital Assets	2,069,700	<b>2,100,900</b>	2,065,687
Loss on Disposal of Tangible Capital Assets	<u>-</u>	<b><u>864,977</u></b>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>10,655,943</u>	<b><u>11,096,341</u></b>	<u>10,157,535</u>

**TOWN OF BARRHEAD**  
**SCHEDULE OF SEGMENTED DISCLOSURE**  
**For the Year Ended December 31, 2014**

Schedule 6

<b>REVENUE</b>	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	Other	<b>2014 \$</b>
Net Municipal Taxes	4,074,054							<b>4,074,054</b>
Sales, User Charges, Franchise & Rentals	277,540	80,809	8,857	266,488	269,660	3,111,623	1,850	<b>4,016,827</b>
Government Transfers	6,475	631,233	595,006	-	204,413	85,857	319,209	<b>1,842,193</b>
Investment Income	-	1,500	25,000	-	12,000	16,000	3,305	<b>57,805</b>
Penalties and Costs on Taxes	47,606	-	-	-	-	-	-	<b>47,606</b>
Development Levies	-	-	-	-	-	-	14,325	<b>14,325</b>
Licenses, Permits and Fines	30,120	33,525	-	8,675	-	-	-	<b>72,320</b>
Other Revenues	4,318	87,988	23,977	-	27,824	81,115	30,575	<b>255,797</b>
	<u>4,440,113</u>	<u>835,055</u>	<u>652,840</u>	<u>275,163</u>	<u>513,897</u>	<u>3,294,595</u>	<u>369,264</u>	<b><u>10,380,927</u></b>
<b>EXPENSES</b>								
Salaries, Wages and Benefits	747,301	369,048	610,284	58,978	772,655	781,300	6,285	<b>3,345,851</b>
Contracted and General Services	203,402	164,388	290,513	103,451	337,641	1,423,193	6,615	<b>2,529,203</b>
Purchases from Other Governments	279	147,525	-	-	-	-	-	<b>147,804</b>
Materials, Goods, Supplies and Utilities	64,353	127,735	451,035	31,450	243,329	458,463	-	<b>1,376,365</b>
Transfers to Other Governments	-	174,344	13,542	-	-	4,646	-	<b>192,532</b>
Transfers to Local Boards and Agencies	-	-	-	-	93,988	-	375,565	<b>469,553</b>
Transfers to Individuals and Organizations	-	300	-	-	19,981	-	-	<b>20,281</b>
Interest on Long Term Debt	-	-	9,000	-	-	-	-	<b>9,000</b>
Other Expenditures	7,319	-	(4,615)	-	864,789	37,359	-	<b>904,852</b>
	<u>1,022,654</u>	<u>983,340</u>	<u>1,369,759</u>	<u>193,879</u>	<u>2,332,383</u>	<u>2,704,961</u>	<u>388,465</u>	<b><u>8,995,441</u></b>
NET REVENUE, BEFORE AMORTIZATION	3,417,459	(148,285)	(716,919)	81,284	(1,818,486)	589,634	(19,201)	<b>1,385,486</b>
Amortization Expense	(34,824)	(80,629)	(1,087,417)	-	(248,026)	(650,004)	-	<b>(2,100,900)</b>
NET REVENUE	<u>3,382,635</u>	<u>(228,914)</u>	<u>(1,804,336)</u>	<u>81,284</u>	<u>(2,066,512)</u>	<u>(60,370)</u>	<u>(19,201)</u>	<b><u>(715,414)</u></b>

**TOWN OF BARRHEAD**  
**SCHEDULE OF SALARY & BENEFITS DISCLOSURE**  
For Year Ended December 31, 2014

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>2014</b>	<b>2014</b>	<b>2014</b>	<b>2013</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>					
St. Pierre, Gerry		29,845	4,535	<b>34,380</b>	7,610
Schulz, Brian		-	-	-	30,409
<b><u>Councillors</u></b>					
Assaf, Ty		17,625	5,025	<b>22,650</b>	22,840
McKenzie, David		-	-	-	12,836
Oswald, Shelley		16,500	506	<b>17,006</b>	15,743
Penny, Leslie		16,950	2,107	<b>19,057</b>	5,562
Smith, Don		18,000	5,026	<b>23,026</b>	23,811
Ulmer, Roy		17,600	3,264	<b>20,864</b>	23,131
Warehime, Ryan		16,500	446	<b>16,946</b>	5,958
Wessel, Madelaine		-	-	-	18,009
<b><u>Appointed Officer</u></b>					
Municipal Manager	(1)	151,566	43,681	<b>195,247</b>	174,073
Designated Officers	(2)	193,446	41,194	<b>234,640</b>	222,490

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, 2014**

**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 230,500 people and over 415 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 11.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 15.84% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 10.39% of pensionable salary up to the year's maximum pensionable salary and 14.84% on pensionable salary above this amount.

Total current service contributions by the Town of Barrhead to the Local Authorities Pension Plan in 2014 were \$ 259,240.42 (2013 - \$ 198,281.25). Total current service contributions by the employees of the Town to the Local Authorities Pension Plan in 2014 were \$ 238,305.93 (2013 - \$ 180,725.23).

**TOWN OF BARRHEAD**  
**SCHEDULE OF ACCUMULATED SURPLUS**  
**For the Year Ended December 31, 2014**

**Schedule 9**

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

	<b>2014</b>	<b>2013</b>
	<b>\$</b>	<b>\$</b>
Unrestricted Surplus (Deficit)	<b>317,733</b>	316,373
Restricted surplus		
Tax Rate Stabilization	<b>398,218</b>	325,159
Roads	<b>1,364,600</b>	431,280
Water	<b>809,744</b>	1,005,924
Sewer	<b>628,996</b>	841,440
Garbage, Landfill, Recycling	<b>147,768</b>	111,966
Building replacement & renovations	<b>581,753</b>	463,282
Land Improvements	<b>355,100</b>	782,019
General Equipment replacement	<b>205,188</b>	252,379
	<b>4,491,367</b>	4,213,449
Equity in Tangible Capital Assets	<b>49,206,711</b>	50,201,403
<b>TOTAL ACCUMULATED SURPLUS</b>	<b>54,015,811</b>	54,731,225

**TOWN OF BARRHEAD  
SCHEDULE OF DEBT LIMITS  
For Year Ended December 31, 2014**

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>2014</b>	2013
	<b>\$</b>	\$
	<u>                    </u>	<u>                    </u>
Total Debt Limit	<b>14,511,467</b>	14,628,527
Total Debt	<u>                    -</u>	<u>                    508,999</u>
Amount of Debt Limit Unused	<b>14,511,467</b>	14,119,528
Debt Servicing Limit	<b>2,418,578</b>	2,438,088
Debt Servicing	<u>                    -</u>	<u>                    517,999</u>
Amount of Debt Servicing Limit Unused	<b>2,418,578</b>	1,920,089

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, 2014**

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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>2014 \$</b>	<b>2013 \$</b>
Cash	621,179.13	180,310.85
Temporary Investments	<u>3,852,769.41</u>	<u>3,452,769.41</u>
	<u>4,473,948.54</u>	<u>3,633,080.26</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:

Municipal Sustainability Grant	\$ 303,848.00
Basic Municipal Transportation Grant	<u>268,120.00</u>
	<u>\$ 571,968.00</u>

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

	<b>2014 \$</b>	<b>2013 \$</b>
Current Taxes and Grants in Place of Taxes	178,370.12	153,155.34
Arrears Taxes	<u>49,771.19</u>	<u>10,191.36</u>
	<u>228,141.31</u>	<u>163,346.70</u>
Less Allowance for Doubtful Accounts	<u>(29,338.02)</u>	<u>(27,772.51)</u>
	<u>198,803.29</u>	<u>135,574.19</u>

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**4. DEFERRED REVENUE**

	<b>2014 \$</b>	<b>2013 \$</b>
Agrena – Future Advertising Sign Rental	4,836.43	3,600.00
Mini Golf – Future Advertising	800.00	800.00
Prepaid Taxes	15,121.27	14,915.74
Municipal Sustainability Initiative - Capital	303,848.00	284,835.00
Basic Municipal Transportation Grant - Capital	<u>268,120.00</u>	<u>0.00</u>
	<u>592,725.70</u>	<u>304,150.74</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>2014 \$</b>	<b>2013 \$</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>83.6%</u>	<u>87.7%</u>
Portion of Total Liability Remaining to be Recognized	<u>1,240,620.00</u>	<u>1,301,470.00</u>
Estimated Capacity Used	<u>16.4%</u>	<u>12.3%</u>
Total Accrued Liability Portion	<u>243,400.00</u>	<u>182,550.00</u>
Town of Barrhead 50% Accrued Liability Portion	<u>\$ 121,700.00</u>	<u>\$ 91,275.00</u>

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**6. LONG-TERM DEBT**

	<b>2014 \$</b>	<b>2013 \$</b>
Tax supported debentures	0.00	508,999.03
Bank loans	<u>0.00</u>	<u>0.00</u>
	<u>0.00</u>	<u>508,999.03</u>

The current portion of the long-term debt amounts to \$ 0.00 (2013 - \$508,999.03).

Interest on long-term debt amounted to \$ 0.00 (2013 - \$ 9,000.27).

The Town of Barrhead has no long-term debt as of December 31, 2014.



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**7. EQUITY IN TANGIBLE CAPITAL ASSETS**

	<b>2014 \$</b>	<b>2013 \$</b>
Tangible Capital Assets (Schedule 2)	91,025,116.44	90,906,082.52
Accumulated Amortization (Schedule 2)	(41,818,405.42)	(40,195,680.00)
Long-term Debt (Note 6)	<u>(0.00)</u>	<u>(508,999.03)</u>
	<u>49,206,711.02</u>	<u>50,201,403.49</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>2014 \$</b>	<b>2013 \$</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 was 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

## 2014 Year At A Glance

Last year was a very busy year for the Town. We hope that you will join us at the Annual General Meeting on April 28, 2015, at 7:00 p.m. for a review of our annual financial statements and to allow us to answer any questions or clarify any concerns you may wish to discuss.

In 2014, Council raised the municipal portion of the Residential tax rate by 0.5 mills and Non-Residential property tax rate by 0.25 mills. This was necessary in order to continue providing residents with quality services. In 2014 the capital project expenses were over \$ 1.5 million for the following projects:

- Demolition and Decommissioning of Aquatic Centre
- New Bulk Oil/Hydraulic Fuel Tank
- New Parks Signs
- New Brush Chipper
- Storm Sewer Extension on 58 Avenue
- New Park Equipment – Gator, Mower
- Aaron the Blue Heron repairs and purchase of 'Sharon' the Blue Heron
- Skateboard Park Upgrades
- Walking Trail picnic tables, pet waste stations
- Fire (Joint with County) – New Jaws of Life, Extinguisher Prop, ¾ Ton Truck
- Road Maintenance Equipment
- New Sidewalks
- New ½ ton truck
- Building Renovations
- Purchase of new Arena Floor Scrubber
- Arena Upgrades & Roof Repairs/Harness
- Landfill (Joint with County) - CAT
- Fencing Around Sewage Lagoon
- Installation of solar lights at Tennis Court
- Purchase of new Ice Sheet boards at Curling Rink
- Emergency Response Centre (Joint with County) – Building Maintenance

Town Council continually promotes inter-municipal cooperation on a number of levels. The Town of Barrhead and County of Barrhead No. 11 jointly provide, on an equally cost-shared basis, 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 a portion of 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.

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 2014, the Development Department was busy with the issuance of 70 development permits, summarized as follows:

DESCRIPTION	CONSTRUCTION VALUE
10 New Single Family Dwellings	\$2,813,000.00
3 New Multi-Family Dwellings	900,000.00
3 New Mobile Homes	305,000.00
1 New Basement Suite	150,000.00
1 New Commercial Building	1,500,000.00
10 Residential Additions, Sheds, Decks, Roofs, Fences, Renovations	111,000.00
8 Commercial Additions, Removals, Renovations	2,878,100.00
3 Institutional Additions, Sheds, Renovations	1,627,000.00
10 Signs	40,000.00
7 New Garages	183,400.00
5 Demolitions	9,000.00
8 Removals of Mobile Homes	0.00
<b>69 TOTAL</b>	<b>\$10,516,500.00</b>

The construction value was up considerably from 2013's total of \$6,263,000. Three residential lots in the Beaver Brook subdivision were sold in 2014.

More single family residential permits were also taken out in 2014, with a total of ten as compared to last year's total of four.

The total commercial development in 2014 was over \$4 million, up from 2013 which was \$2 million. No major projects were undertaken in 2014.

The development department accepted three subdivision applications in 2014.

An Area Structure Plan for the Town owned five acre parcel at SE-29-59-3-W5 within the Town is ongoing and will be completed in 2015. The Town of Barrhead Land Use Bylaw is under review and will be also completed in 2015.

The Town had one appeal on a proposed development in 2014.

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

## Public Services Department Overview

In the Public Works Department, 2014 started with the ongoing snow removal program. With little snow falling at the beginning of the New Year, the crew was able to get an early start on its steaming and thawing program. With that came the annual pothole repairs and our spring sweeping program.

Throughout the summer, the crews worked on industrial road oiling, back alley blading, graveling and installation and repairs of storm sewer catch basins. A new sidewalk was put down at Rosemary Empey Park and along the 49 Street service road. The replacement of the sidewalk on 51 Avenue downtown and along 53 Avenue west of the school also took place. Numerous excavations were also done for water, sewer and fire hydrant repairs.

Crews also worked on asphalt repairs and crack sealing, equipment and building maintenance, line painting, tree pruning, and grass cutting and trimming. Water and sanitary sewer main line flushing were also completed.

The Town's sanitation and recycle program are successful. On average, every four to six weeks, 43 bales of cardboard are shipped out of the facility.

The Water Treatment Plant is also doing well, with the new systems all in place. The water quality is far superior compared to the previous filtration system. This has inspired other municipalities to come and tour the upgraded facility.

## Recreation Department Overview

The year 2014 was an exciting time for the Parks and Recreation department, with 'embracing change' as the operative key phrase for enhancing community awareness, participation and service. There were several major staff changes in 2014, which also had an impact on overall service delivery and operations.

With the closure of the Kinsmen Aquatic Centre in mid-February and the subsequent demolition and abatement in the fall, the discussions around the building of a new aquatic facility have taken centre stage. Discussions regarding capital funding agreements with the County of Barrhead and Woodlands County are underway, and the communities are excited to get this project underway in 2015. In addition, the Agrena Society is poised and ready to begin an extensive fundraising campaign.

In 2014, we saw the completion and grand opening of the skateboard park, the launch of Barrhead's participation in its first ever Communities in Bloom provincial and national program (4 out of 5 blooms) and the launch of the newly developed Community Giving Program – to enhance park amenities through a tax receipt based program.

Internally the operations received a huge step forward as the new Book King Software program was purchased, developed and up and running by the fall of 2014. This will enable the department to generate budget reports, more accurate statistics and provide the community with a hands-on approach to searching facility availability.

A new 5-year agreement was approved and signed off with Fit for Motion Physiotherapy Clinic, who will continue to run their physiotherapy operations out of the upstairs of the arena.

Major facility upgrades were completed in both the curling rink and Arena that involved both cosmetic and structural improvements.

Special Events in 2014 included the Rodeo, the Community Christmas Program – community tree and lights up on Main Street, Fit for Motion 1/2 marathon, Antique Car show and a plethora of other events all year long. The department's focus will be on enhancing existing direct and partnership events as opposed to adding anything new at this time. A highlight of the year was definitely the Montreal Canadians Alumni game in December, which was a joint venture with the department and the Agrena Society.

Administratively, we will continue to explore the development of a solid facility maintenance and service schedule for all facilities, which will be complimented by a long term capital budget. In addition, parks was an area that was definitely enhanced this year and will be again in 2015. Contracting out more services is a strategy that will be researched.

## **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 Centre.

We have received our New 3,000 Gallon Tanker from Pierce Fire Apparatus. The dealer for Canada was so pleased with how well it turned out that it was a focus at the Alberta Fire Chief Convention in Grand Prairie and is featured in the Wholesale Fire and Rescue calendar.

In January of this year our membership found the need for a facility within the Emergency Response Centre to keep active and healthy. Using their own money and time, our fire fighters not only converted two storage rooms into a gym, they helped furnish it with commercial work out equipment in order to promote a healthy lifestyle among the membership. If we were going to pay for a drop in membership to a local gym we will have paid off the cost by December 2014. It is this alternate way of thinking by the membership and management that will achieve our goals while being fiscally responsible. This work is important to ensure the longevity of our facility and the department.

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 ice rescue, air-brake endorsements, first aid and a score of fire fighting courses. 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.

A new addition in 2014 was the replacement of our heavy rescue tools, more commonly referred to as the "Jaws of Life." After a need was identified in 2013, a panel was formed of management and membership to identify the best product for our needs. After weeks of presentation and planning, a new set of Genesis rescue tools were purchased. Our membership once again identified a need to make the tools more ergonomically accessible on our rescues and has donated the money and time to build and install a system to make the job quicker and easier to deploy the rescue tools.

Fire Prevention Week was a smashing success, hitting a new high of over 600 people coming out to learn about fire safety and to win some of the draws and door prizes that were donated by local businesses in the Town and County.

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 27 members continue to offer tours and educational appointments to promote fire safety and public education in our community.

We continue to promote not only fire safety but safe living and working within our region.

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<b>STATISTICS OVERVIEW</b>						
	<b>2014</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>
Members	27	32	33	35	23	32
Town Responses	60	89	62	64	63	77
County Responses	90	63	67	73	77	74
Town Response Man Hours	258.5	738	359	431.5	811.5	804.5
County Response Man Hours	1314.5	1105.5	1101	1249.5	1196	1306
Local Training Man Hours	1494	1704	1521	1949	1703.5	1898.5
Other Training Man Hours	713	628	1568	1371	624	424
Volunteer Hours Served	602	483	528	1156.5	520	501.5
Investigation Report Files	13	8	5	N/A	N/A	N/A

## **Bylaw Enforcement Services Overview**

In 2014, the department dealt with over 75 bylaw complaints/infractions, resulting in 56 investigations around the Town. The majority of complaints were a result of problem dogs, unsightly yards and snow removal. Violators were informed by several forms, including written notices, door hangers, phone calls and/or personal visits depending on the severity of the violation. Forty-three different Municipal Bylaw Tags were issued in 2014 for bylaw offences ranging from parking violations, failure to remove snow & unkempt yards. Several vehicles were towed for parking violations during snow removal at various locations around the Town of Barrhead. Compliance was very good, usually after awareness had been raised to the violator about the complaint and the bylaws.

Traffic enforcement around the Town was mostly 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. & 3:00 p.m. to 3:45 p.m. Sixteen provincial violation tickets were issued within the town limits, most often for speeding, but also several seatbelt tickets and failure to stop for traffic control device (stop sign, red lights). Over 50 stops were conducted around the town for various violations, without violation tickets being issued. Several Traffic Violation Notices were issued for smaller infractions, such as illegal window tint, loud exhaust and burnt out headlights. 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.