



~2015 Annual Report~

Financial Statements & Auditor's Report



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*Town Council is pleased to present the 2015 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 2015.*



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 2015 Annual Report and Year End Financial Statements. The **Annual General Meeting** is scheduled for **March 22, 2016, at 7:00 p.m.**, in the Town of Barrhead Council Chambers, to review the 2015 Financial Statements and any other topics residents may wish to discuss. Everyone is welcome to attend.

In 2015, a significant amount of time was dedicated towards providing our citizens with a chance to voice their opinions, ask questions and get feedback about the new Barrhead Regional Aquatic Centre Project. After a plebiscite vote in October, residents of both the Town and the County made their voices heard with an astounding 'YES' vote, which allowed the Town to borrow \$5 million towards the construction of a new swimming pool. Clark Builders, the Construction Managers, have recently been hired and the new pool construction will begin in the spring of 2016. This facility will be accessible by those of all ages and abilities and will be a great asset to our community. Cheers to you, Barrhead, for making the dream of this facility become a reality! Check out our website, www.barrhead.ca, for updates on the Aquatic Centre project.

In 2015 Town Council continued with the amalgamation study process with the County of Barrhead. These discussions are ongoing and will continue throughout 2016.

Town Council is proud to lead such a vibrant community. If anyone would like to offer feedback or discuss how to make our community an even better place to live, please contact myself or any one of the Town Councillors and we will be happy to meet with you.



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, 2015, 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, 2015, 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 5, 2016


ELLERINGTON LLP
CHARTERED ACCOUNTANT

TOWN OF BARRHEAD
FINANCIAL STATEMENTS
DECEMBER 31, 2015

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TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at December 31, 2015

	<u>2015</u>	<u>2014</u>
	<u>\$</u>	<u>\$</u>
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	3,952,556	4,473,949
Receivables		
Taxes and Grants In Lieu of Taxes (Note 3)	83,461	198,803
Trade and Other Receivables	1,405,324	910,786
Land for Resale Inventory	-	-
Investments	30	30
Debt Charges Recoverable	-	-
Other Current/Long Term Assets	113,328	133,885
	<u>5,554,699</u>	<u>5,717,453</u>
 LIABILITIES		
Accounts Payable and Accrued Liabilities	74,778	244,164
Deposit Liabilities	104,881	92,431
Deferred Revenue (Note 4)	1,042,054	592,726
Provision for landfill closure and post-closing costs (Note 5)	152,125	121,700
Long Term Debt (Note 7)	-	-
	<u>1,373,838</u>	<u>1,051,021</u>
 NET FINANCIAL ASSETS (DEBT)	 <u>4,180,861</u>	 <u>4,666,432</u>
 NON-FINANCIAL ASSETS		
Tangible Capital Assets	50,942,258	49,206,711
Inventory for Consumption	48,395	48,395
Prepaid Expenses	18,100	94,273
	<u>51,008,753</u>	<u>49,349,379</u>
 ACCUMULATED SURPLUS (Schedule 1 and 9)	 <u>55,189,614</u>	 <u>54,015,811</u>

Contingencies - See Note 11

TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF OPERATIONS
For the Year Ended December 31, 2015

REVENUES	Budget (Unaudited)	2015 \$	2014 \$
Net Municipal Taxes (Schedule 3)	4,363,990	4,363,549	4,074,054
Sales, User Charges, Franchise & Rentals	4,159,552	4,015,216	4,016,827
Government Transfers for Operating (Schedule 4)	1,566,691	1,613,864	1,135,577
Investment Income	39,928	48,425	57,805
Penalties and Costs on Taxes	54,000	76,647	47,606
Development Levies	10,000	16,875	14,325
Licenses, Permits and Fines	90,800	95,363	72,320
Contributed Assets	-	-	-
Other Revenues	<u>1,709,971</u>	<u>315,985</u>	<u>255,797</u>
TOTAL REVENUE	<u>11,994,932</u>	<u>10,545,924</u>	<u>9,674,311</u>
 EXPENDITURES			
Council and Other Legislative	191,591	166,007	156,718
General Administration	1,298,197	1,170,212	865,936
RCMP	185,450	168,347	177,855
Fire	910,854	1,021,107	696,333
Disaster and Emergency Measures	250	-	-
Bylaw Enforcement	121,006	114,586	109,152
Common Services	582,988	398,539	396,469
Roads, Streets, Walks, Lighting	1,932,690	1,051,378	942,956
Airport	26,790	16,521	13,542
Storm Sewers and Drainage	155,261	3,923	21,406
Water Supply and Distribution	2,408,033	2,056,358	1,872,815
Wastewater Treatment and Disposal	534,039	205,562	199,776
Waste Management	772,167	673,261	627,370
Family and Community Support	375,567	395,281	375,565
Cemeteries	8,924	5,221	12,900
Land Use, Planning, Zoning and Development	125,530	121,261	169,081
Economic Development	27,498	13,882	24,798
Subdivision Land and Development	2,500	-	-
Parks and Recreation	1,660,595	1,294,508	1,286,799
Culture: Libraries, Museums, Halls	201,966	172,084	180,993
Amortization Expenditures	2,138,600	2,124,475	2,100,900
Loss (Gain) On Disposal of Capital Assets	-	22,974	864,977
Other Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENSES	<u>13,660,496</u>	<u>11,195,487</u>	<u>11,096,341</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER	<u>(1,665,564)</u>	<u>(649,563)</u>	<u>(1,422,030)</u>
 OTHER			
Government Transfers for Capital (Schedule 4)	9,882,674	1,823,366	706,616
Unrestricted Fund Transfers	<u>-</u>	<u>-</u>	<u>-</u>
	<u>9,882,674</u>	<u>1,823,366</u>	<u>706,616</u>
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	<u>8,217,110</u>	<u>1,173,803</u>	<u>(715,414)</u>
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>54,731,225</u>	<u>54,015,811</u>	<u>54,731,225</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>62,948,335</u>	<u>55,189,614</u>	<u>54,015,811</u>

TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)
For the Year Ended December 31, 2015

	Budget (Unaudited)	2015 \$	2014 \$
EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES	<u>8,217,110</u>	<u>1,173,803</u>	<u>(715,414)</u>
Acquisition of Tangible Capital Assets	(19,414,058)	(3,907,796)	(1,501,516)
Proceeds on Disposal of Tangible Capital Assets	22,000	24,800	39,330
Amortization of Tangible Capital Assets	2,138,600	2,124,475	2,100,900
(Gain) Loss on Sale of Tangible Capital Assets	<u>-</u>	<u>22,974</u>	<u>864,977</u>
	<u>(17,253,458)</u>	<u>(1,735,547)</u>	<u>1,503,691</u>
Acquisition of Prepaid Assets	-	76,173	(70,557)
Use of Prepaid Assets	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>76,173</u>	<u>(70,557)</u>
(INCREASE) DECREASE IN NET DEBT	<u>(9,036,348)</u>	<u>(485,571)</u>	<u>717,720</u>
NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR	<u>4,666,432</u>	<u>4,666,432</u>	<u>3,948,712</u>
NET FINANCIAL ASSETS (DEBT), END OF YEAR	<u>(4,369,916)</u>	<u>4,180,861</u>	<u>4,666,432</u>

TOWN OF BARRHEAD
CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2015

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

	2015	2014
	\$	\$
	<u> </u>	<u> </u>
OPERATING		
Excess (shortfall) of revenues over expenses	1,173,803	(715,414)
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization of tangible capital assets	2,124,475	2,100,900
Loss (Gain) on disposal of tangible capital assets	22,974	864,977
Non-cash charges to operations (net change)		
Decrease (increase) in taxes and grants-in-lieu receivable	115,342	(63,229)
Decrease (increase) in trade and other receivables	(494,538)	352,920
Decrease (increase) in prepaid expenses	76,173	(70,557)
Decrease (increase) in current/long term assets	20,557	(66)
Increase (decrease) in accounts payable and accrued liabilities	(169,386)	6,433
Increase (decrease) in deposit liabilities	12,450	17,090
Increase (decrease) in deferred revenue	449,328	288,575
Increase (decrease) in provision for landfill closure/post-closure	30,425	30,425
	<u>3,361,603</u>	<u>2,812,054</u>
Cash provided by operating transactions		
CAPITAL		
Acquisition of tangible capital assets	(3,907,796)	(1,501,516)
Sale of tangible capital assets	24,800	39,330
	<u> </u>	<u> </u>
Cash applied to capital transactions	<u>(3,882,996)</u>	<u>(1,462,186)</u>
INVESTING		
Decrease (increase) in restricted cash or equivalents	<u>(387,054)</u>	<u>(287,133)</u>
Cash provided by (applied to) investing transactions	<u>(387,054)</u>	<u>(287,133)</u>
FINANCING		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	-	(508,999)
	<u> </u>	<u> </u>
Cash provided by (applied to) financing transactions	<u> </u>	<u>(508,999)</u>
CHANGE IN CASH AND EQUIVALENTS DURING YEAR	(908,447)	553,736
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>3,901,981</u>	<u>3,348,245</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>2,993,534</u>	<u>3,901,981</u>
Cash and cash equivalents is made up of:		
Cash and temporary investments (Note 2)	3,952,556	4,473,949
Less: restricted portion of cash and temporary investments (Note 2)	<u>(959,022)</u>	<u>(571,968)</u>
	2,993,534	3,901,981

TOWN OF BARRHEAD
SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS
For the Year Ended December 31, 2015
Schedule 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2015 \$	2014 \$
BALANCE, BEGINNING OF YEAR	317,733	4,491,367	49,206,711	54,015,811	54,731,225
Excess (deficiency) of revenues over expenses	1,173,803	-	-	1,173,803	-
Unrestricted funds designated for future use	(1,422,034)	1,422,034	-	-	(715,414)
Restricted funds used for operations	82,097	(82,097)	-	-	-
Restricted funds used for tangible capital assets	-	(1,903,111)	1,903,111	-	-
Current year funds used for tangible capital assets	(2,004,685)	-	2,004,685	-	-
Contributed tangible capital assets	-	-	-	-	-
Disposal of tangible capital assets	47,774	-	(47,774)	-	-
Annual amortization expense	2,124,475	-	(2,124,475)	-	-
Long term debt issued	-	-	-	-	-
Long term debt repaid	-	-	-	-	-
Capital debt used for TCA	-	-	-	-	-
Unrestricted fund transfers	-	-	-	-	-
Change in Accumulated Surplus	<u>1,430</u>	<u>(563,174)</u>	<u>1,735,547</u>	<u>1,173,803</u>	<u>(715,414)</u>
BALANCE, END OF YEAR	<u>319,163</u>	<u>3,928,193</u>	<u>50,942,258</u>	<u>55,189,614</u>	<u>54,015,811</u>

**TOWN OF BARRHEAD
SCHEDULE OF TANGIBLE CAPITAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2015**

Schedule 2

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2015 \$	2014 \$
COST:								
BALANCE, BEGINNING OF YEAR	1,121,450	1,623,277	12,102,257	68,774,522	5,192,686	2,210,924	91,025,116	90,906,082
Acquisition of tangible capital assets	-	115,735	764,094	818,983	239,585		1,938,397	1,375,572
Construction-in-progress	-		602,657	1,366,742			1,969,399	125,944
Disposal of tangible capital assets	-				(97,336)	(36,950)	(134,286)	(1,382,482)
Write down of tangible capital assets	-	-	-	-	-	-	-	-
BALANCE, END OF YEAR	<u>1,121,450</u>	<u>1,739,012</u>	<u>13,469,008</u>	<u>70,960,247</u>	<u>5,334,935</u>	<u>2,173,974</u>	<u>94,798,626</u>	<u>91,025,116</u>
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	654,038	2,933,371	35,993,760	1,446,149	791,087	41,818,405	40,195,680
Annual amortization	-	75,810	227,175	1,472,678	235,479	113,333	2,124,475	2,100,900
Accumulated amortization on disposals	-	-	-	-	(57,562)	(28,950)	(86,512)	(478,175)
BALANCE, END OF YEAR	<u>-</u>	<u>729,848</u>	<u>3,160,546</u>	<u>37,466,438</u>	<u>1,624,066</u>	<u>875,470</u>	<u>43,856,368</u>	<u>41,818,405</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>1,121,450</u>	<u>1,009,164</u>	<u>10,308,462</u>	<u>33,493,809</u>	<u>3,710,869</u>	<u>1,298,504</u>	<u>50,942,258</u>	<u>49,206,711</u>
 2015 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<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>	<u>49,206,711</u>	

TOWN OF BARRHEAD
SCHEDULE OF PROPERTY AND OTHER TAXES
For the Year Ended December 31, 2015

Schedule 3

TAXATION	Budget (Unaudited)	2015 \$	2014 \$
Real Property Taxes	5,498,479	5,498,038	5,178,992
Linear Property Taxes	115,105	115,105	114,264
Government Grants In Lieu of Property Taxes	101,895	101,895	135,757
Special Assessment and Local Improvement Taxes	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL TAXATION	<u>5,715,479</u>	<u>5,715,038</u>	<u>5,429,013</u>
 REQUISITIONS			
Alberta School Foundation	1,272,810	1,272,810	1,277,589
Barrhead & District Social Housing	48,104	48,104	49,751
Requisitions - Previous Year Underlevy	<u>30,575</u>	<u>30,575</u>	<u>27,619</u>
TOTAL REQUISITIONS	<u>1,351,489</u>	<u>1,351,489</u>	<u>1,354,959</u>
 NET MUNICIPAL TAXES	 <u>4,363,990</u>	 <u>4,363,549</u>	 <u>4,074,054</u>

TOWN OF BARRHEAD
SCHEDULE OF GOVERNMENT TRANSFERS
For the Year Ended December 31, 2015

Schedule 4

	Budget (Unaudited)	2015 \$	2014 \$
		<u> </u>	<u> </u>
TRANSFERS FOR OPERATING:			
Provincial Government	751,257	678,177	403,117
Federal Government	4,800	2,500	4,754
Other Local Government	<u>810,634</u>	<u>933,187</u>	<u>727,706</u>
	<u>1,566,691</u>	<u>1,613,864</u>	<u>1,135,577</u>
 TRANSFERS FOR CAPITAL:			
Provincial Government	2,551,861	1,542,320	570,972
Federal Government	734,663	261,466	-
Other Local Government	<u>6,596,150</u>	<u>19,580</u>	<u>135,644</u>
	<u>9,882,674</u>	<u>1,823,366</u>	<u>706,616</u>
 TOTAL GOVERNMENT TRANSFERS	 <u><u>11,449,365</u></u>	 <u><u>3,437,230</u></u>	 <u><u>1,842,193</u></u>

TOWN OF BARRHEAD
SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT
For the Year Ended December 31, 2015

Schedule 5

CONSOLIDATED EXPENSES BY OBJECT	Budget (Unaudited)	2015 <u>\$</u>	2014 <u>\$</u>
Salaries, Wages and Benefits	3,661,062	3,610,220	3,345,851
Contracted and General Services	3,285,713	3,164,321	2,529,203
Purchases from Other Governments	137,100	137,728	147,804
Materials, Goods, Supplies and Utilities	1,519,957	1,317,874	1,376,365
Provision for Allowances	3,555	(4,589)	8,514
Transfers to Other Governments	247,346	284,105	192,532
Transfers to Local Boards and Agencies	472,588	492,675	469,553
Transfers to Individuals and Organizations	24,550	14,550	20,281
Bank Charges and Short Term Interest	1,000	729	936
Interest on Long Term Debt	-	-	9,000
Other Expenditures	30,425	30,425	30,425
Amortization of Tangible Capital Assets	2,138,600	2,124,475	2,100,900
Loss on Disposal of Tangible Capital Assets	-	22,974	864,977
TOTAL EXPENDITURES	<u>11,521,896</u>	<u>11,195,487</u>	<u>11,096,341</u>

TOWN OF BARRHEAD
SCHEDULE OF SEGMENTED DISCLOSURE
For the Year Ended December 31, 2015

Schedule 6

REVENUE	<u>General Government</u>	<u>Protective Services</u>	<u>Transportation Services</u>	<u>Planning & Development</u>	<u>Recreation & Culture</u>	<u>Environmental Services</u>	<u>Other</u>	<u>2015 \$</u>
Net Municipal Taxes	4,363,549							4,363,549
Sales, User Charges, Franchise & Rentals	290,055	64,180	9,821	70,364	259,588	3,315,858	5,350	4,015,216
Government Transfers	257,206	747,191	1,244,039	-	770,696	79,174	338,924	3,437,230
Investment Income	-	-	6,910	-	7,700	12,268	21,547	48,425
Penalties and Costs on Taxes	76,647							76,647
Development Levies							16,875	16,875
Licenses, Permits and Fines	37,920	46,043	-	11,400	-	-	-	95,363
Other Revenues	<u>4,116</u>	<u>86,484</u>	<u>10,566</u>	<u>-</u>	<u>68,116</u>	<u>126,655</u>	<u>20,048</u>	315,985
	<u>5,029,493</u>	<u>943,898</u>	<u>1,271,336</u>	<u>81,764</u>	<u>1,106,100</u>	<u>3,533,955</u>	<u>402,744</u>	12,369,290
 EXPENSES								
Salaries, Wages and Benefits	784,594	454,564	689,610	63,467	756,685	856,356	4,944	3,610,220
Contracted and General Services	494,679	287,114	336,846	53,460	352,317	1,639,628	277	3,164,321
Purchases from Other Governments	1,190	136,538						137,728
Materials, Goods, Supplies and Utilities	63,852	157,940	427,385	18,216	245,946	404,535	-	1,317,874
Transfers to Other Governments	-	267,584	16,521					284,105
Transfers to Local Boards and Agencies					97,394		395,281	492,675
Transfers to Individuals and Organizations		300			14,250			14,550
Interest on Long Term Debt								-
Other Expenditures	<u>(8,095)</u>	<u>5,200</u>	<u>17,774</u>	<u>-</u>	<u>-</u>	<u>34,660</u>	<u>-</u>	49,539
	<u>1,336,220</u>	<u>1,309,240</u>	<u>1,488,136</u>	<u>135,143</u>	<u>1,466,592</u>	<u>2,935,179</u>	<u>400,502</u>	9,071,012
 NET REVENUE, BEFORE AMORTIZATION	 3,693,273	 (365,342)	 (216,800)	 (53,379)	 (360,492)	 598,776	 2,242	 3,298,278
Amortization Expense	<u>(36,529)</u>	<u>(95,649)</u>	<u>(1,092,958)</u>	<u>-</u>	<u>(243,946)</u>	<u>(655,393)</u>	<u>-</u>	(2,124,475)
 NET REVENUE	 <u>3,656,744</u>	 <u>(460,991)</u>	 <u>(1,309,758)</u>	 <u>(53,379)</u>	 <u>(604,438)</u>	 <u>(56,617)</u>	 <u>2,242</u>	 1,173,803

TOWN OF BARRHEAD
SCHEDULE OF SALARY & BENEFITS DISCLOSURE
For Year Ended December 31, 2015

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:

		<u>2015</u>	<u>2015</u>	<u>2015</u>	<u>2014</u>
		Salary	Benefits & Allowance	\$	\$
<u>Mayor</u>					
St. Pierre, Gerry		29,620	2,698	32,318	34,380
<u>Councillors</u>					
Assaf, Ty		18,540	4,761	23,301	22,650
Oswald, Shelley		16,165	3,008	19,173	17,006
Penny, Leslie		18,305	4,223	22,528	19,057
Smith, Don		19,215	4,408	23,623	23,026
Ulmer, Roy		18,550	4,984	23,534	20,864
Warehime, Ryan		16,390	1,884	18,274	16,946
<u>Appointed Officer</u>					
Municipal Manager	(1)	166,763	46,680	213,443	195,247
Designated Officers	(2)	207,216	47,507	254,723	234,640

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, 2015

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 237,000 people and over 420 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 2015 were \$ 275,380.70 (2014 - \$ 259,240.42). Total current service contributions by the employees of the Town to the Local Authorities Pension Plan in 2015 were \$ 255,044.71 (2014 - \$ 238,305.93).

**TOWN OF BARRHEAD
SCHEDULE OF ACCUMULATED SURPLUS
For the Year Ended December 31, 2015**

Schedule 9

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

	2015	2014
	\$	\$
	<hr/>	<hr/>
Unrestricted Surplus (Deficit)	319,163	317,733
Restricted surplus		
Tax Rate Stabilization	378,502	398,218
Roads	993,913	1,364,600
Water	598,469	809,744
Sewer	474,368	628,996
Garbage, Landfill, Recycling	187,730	147,768
Building replacement & renovations	503,310	581,753
Land Improvements	378,803	355,100
General Equipment replacement	413,098	205,188
	<hr/> 3,928,193	<hr/> 4,491,367
Equity in Tangible Capital Assets	50,942,258	49,206,711
TOTAL ACCUMULATED SURPLUS	55,189,614	54,015,811

**TOWN OF BARRHEAD
SCHEDULE OF DEBT LIMITS
For Year Ended December 31, 2015**

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:

	2015	2014
	\$	\$
	<hr/>	<hr/>
Total Debt Limit	15,818,886	14,511,467
Total Debt	-	-
	<hr/>	<hr/>
Amount of Debt Limit Unused	15,818,886	14,511,467
Debt Servicing Limit	2,636,481	2,418,578
Debt Servicing	-	-
	<hr/>	<hr/>
Amount of Debt Servicing Limit Unused	2,636,481	2,418,578

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, 2015

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.

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2015

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) Tax Revenue

Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred.

Requisitions operate as flow through and are excluded from municipal revenue.

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2015

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) Contaminated Sites Liability

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

k) 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:

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2015

	<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
Other Engineered Structures	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.

**Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2015**

2. CASH AND TEMPORARY INVESTMENTS

	2015 \$	2014 \$
Cash	863,411.49	621,179.13
Temporary Investments	<u>3,089,145.27</u>	<u>3,852,769.41</u>
	<u>3,952,556.76</u>	<u>4,473,948.54</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:

	2015 \$	2014 \$
<u>Municipal Sustainability Grant</u> – Town Shop Air Handling Unit/Generators		303,848.00
<u>Municipal Sustainability Grant</u> – To Be Allocated to Future Project	58,530.00	
<u>Municipal Sustainability Grant 2015 pt</u> – Aquatic Centre Project	900,492.43	
<u>Basic Municipal Transportation Grant</u> – 51 Avenue Improvements		<u>268,120.00</u>
	<u>959,022.43</u>	<u>571,968.00</u>

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

	2015 \$	2014 \$
<u>Alberta Community Partnership Grant</u> – Amalgamation Study	<u>70,211.49</u>	<u> </u>
	<u>70,211.49</u>	<u> </u>

3. RECEIVABLES

	2015 \$	2014 \$
Property Taxes		
Current Taxes and Grants in Place of Taxes	86,421.42	178,370.12
Arrears Taxes	<u>17,014.67</u>	<u>49,771.19</u>
	<u>103,436.09</u>	<u>228,141.31</u>
Less Allowance for Doubtful Accounts	<u>(19,974.86)</u>	<u>(29,338.02)</u>
	<u>83,461.23</u>	<u>198,803.29</u>
Other		
Trade Accounts	1,339,392.37	849,691.80
GST	<u>65,931.18</u>	<u>61,094.65</u>
	<u>1,405,323.55</u>	<u>910,786.45</u>
	<u>1,488,784.78</u>	<u>1,109,589.74</u>

**Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2015**

4. DEFERRED REVENUE

	2015 \$	2014 \$
Agrena – Future Advertising Sign Rental	2,529.67	4,836.43
Mini Golf – Future Advertising	0.00	800.00
Prepaid Taxes	10,290.09	15,121.27
Municipal Sustainability Initiative – Capital	959,022.43	303,848.00
ACP Grant - Capital	70,211.49	0.00
Basic Municipal Transportation Grant - Capital	<u>0.00</u>	<u>268,120.00</u>
	<u>1,042,053.68</u>	<u>592,725.70</u>

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

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

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.

	2015 \$	2014 \$
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>79.5%</u>	<u>83.6%</u>
Portion of Total Liability Remaining to be Recognized	<u>1,179,770.00</u>	<u>1,240,620.00</u>
Estimated Capacity Used	<u>20.5%</u>	<u>16.4%</u>
Total Accrued Liability Portion	<u>304,250.00</u>	<u>243,400.00</u>
Town of Barrhead 50% Accrued Liability Portion	<u>\$ 152,125.00</u>	<u>\$ 121,700.00</u>

**Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2015**

6. CONTAMINATED SITES LIABILITY

On January 1, 2015, the Town adopted PS 3260 Liability for Contaminated Sites. The standard was applied on a retroactive basis and did not result in any adjustments to the financial liabilities, tangible capital assets or accumulated surplus of the Town.

7. LONG-TERM DEBT

	2015 \$	2014 \$
Tax supported debentures	0.00	0.00
Bank loans	<u>0.00</u>	<u>0.00</u>
	<u><u>0.00</u></u>	<u><u>0.00</u></u>

The current portion of the long-term debt amounts to \$ 0.00.

Interest on long-term debt amounted to \$ 0.00.

The Town of Barrhead has no long-term debt as of December 31, 2015.

8. EQUITY IN TANGIBLE CAPITAL ASSETS

	2015 \$	2014 \$
Tangible Capital Assets (Schedule 2)	94,798,626.27	91,025,116.44
Accumulated Amortization (Schedule 2)	(43,856,368.42)	(41,818.405.42)
Long-term Debt (Note 6)	<u>(0.00)</u>	<u>(0.00)</u>
	<u><u>50,942,257.85</u></u>	<u><u>49,206,711.02</u></u>

9. 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).

10. TRUST FUNDS

	2015 \$	2014 \$
Tax Sale Trust	38,644.05	38,644.05
Columbarium Trust – Perpetual Care	<u>8,586.54</u>	<u>8,586.54</u>
	<u><u>47,230.59</u></u>	<u><u>47,230.59</u></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.

Town of Barrhead
Notes to Financial Statements
For the Year Ended December 31, 2015

11. 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.

12. 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.

13. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

The Town of Barrhead

2015 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 March 22, 2016, 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 2015, Council raised the municipal portion of the tax rate by 0.3 mills for both Residential and Non-Residential properties. This was necessary in order to continue providing residents with quality services. In 2015 the capital project expenses were over \$ 3.9 million for the following projects:

- 51 Avenue Reconstruction (Total \$1.9 million)
- Demolition and Decommissioning of Aquatic Centre (Total \$ 755,850)
- Arena Drainage Repairs
- New paint, bleachers and spectator heating at Arena
- Playground Rubber in Splash Park
- Outdoor Volleyball Court
- Beaver Brook Park Upgrades
- Walking Trail picnic tables, pet waste stations
- Installation of solar lights at Tennis Court
- Curling Rink Upgrades – Painting, Roof Repairs, Ice Plant contribution
- Elevator Road Curb Realignment
- New Sidewalks
- New Backhoe
- Building Renovations
- Fencing Around Sewage Lagoon
- Bowling Alley Roof Repairs
- Landfill (Joint with County) – Tire Recycle Ramp
- Fire (Joint with County and Grizzly Trail Fire and Rescue) – Cargo Trailer
- Emergency Response Centre (Joint with County) – Flag Poles, Building Maintenance

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

Municipal Sustainability Initiative Capital Grant (MSI) of \$ 983,873 was allocated to various capital projects and equipment in 2015. The grant funding provided assistance to partially fund the following projects:

Capital Project Funded with MSI Capital Grant	MSI Grant Funding Allocated
Town Shop Air Handling Unit & Emergency Generator – project completed in 2015, funds received in 2013	\$ 269,785
2015 John Deere Backhoe	\$ 114,000
Barrhead Regional Aquatic Centre Capital Expenses	\$ 600,088

Municipal Sustainability Initiative Operating Grant of \$138,404 assisted with the operational and maintenance costs of the parks, sports grounds, sidewalks, and road maintenance.

Building Canada Grant – Federal and Provincial Portions of \$ 522,932 was allocated towards the 51 Avenue Infrastructure project.

Basic Municipal Transportation (BMTG) Grant of \$ 268,120 was also allocated towards the 51 Avenue Infrastructure project.

Alberta Tire Recycling Grant of \$ 28,861 was allocated towards the tire recycle rubber surface in the Splash Park Playground.

Alberta Community Partnership Operational Grant of \$ 257,205 was allocated towards the operational costs of the amalgamation study process.

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.

Additional services such as Family and Community Support Services and the Municipal Library (also includes Pembina Hills School Division) receive contributions from the Town and County 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 for information on our operations, updates on the Barrhead Regional Aquatic Centre construction, 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 2015, the Development Department was busy with the issuance of 56 development permits, summarized as follows:

DESCRIPTION	CONSTRUCTION VALUE
8 New Single Family Dwellings	\$2,281,000
3 New Multi-Family Dwellings	1,600,000
5 New Mobile Homes	743,800
1 New Basement Suite	47,000
1 New Commercial Building	1,357,894
4 Residential Additions, Sheds, Decks, Roofs, Fences, Renovations	138,100
5 Commercial Additions, Removals, Renovations	1,114,000
5 Signs	18,800
7 New Garages	110,500
9 Demolitions	6,000
8 Removals of Mobile Homes	100
56 TOTAL	\$7,417,194

The construction value was down in 2015 from 2014's total of \$10,516,500.00.

A total of eight new single family residential permits were issued in 2015, down slightly from last year's total of 10.

The total commercial development in 2015 was over \$3 million, down from 2014 which was \$4 million. One major project was undertaken in 2015.

The Department accepted three subdivision applications in 2015.

An Area Structure Plan for the Town owned five acre parcel at SE-29-59-3-W5 was completed in 2015 and the land is now ready for subdivision and development. The Town of Barrhead Land Use Bylaw 04-2015 was also completed in 2015 and can be viewed on our website at www.barrhead.ca.

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, 2015 started out with the usual snow removal program. Though there was not an overabundance of snow, we were able to keep the streets clear and got an early start on the steaming of catch basins and culverts. Once things dried out, the spring sweeping and pothole repair programs got underway.

The Town's street program for 2015 included the complete rehab of water, sanitary sewer, storm sewer and road reconstruction on 51 Avenue from 50th Street west to 54th Street. This involved the upsizing and looping of water lines, replacement of old brick manholes for the sanitary sewer lines, expansion of the storm sewer system to assist in getting rain and snow pack run off away from the underground sanitary sewer lines and finally road base and sidewalk reconstruction. The first lift of asphalt was put down in the summer of 2015 and the final lift will be placed in 2016. With the drier summer, the Contractors were able to finish ahead of schedule and under budget.

AltaGas Utilities was also in town this summer with a major upgrade to the downtown gas mains and services. In 2016 they are expected to be back working east of 49 Street (Highway 33).

Summer also signaled the Town's annual crack sealing program, utility repairs and replacements, fire hydrant flushing, water and sewer services, road oiling, lane repairs, line painting, grass cutting and asphalt repairs. With a number of Town-owned buildings, considerable building maintenance was done as well.

The Town also does an annual water main line flush. This helps ensure water quality, establish accurate flow rates and identify any potential problem areas. The same can be said for the sanitary sewer main flushing and vacuuming. This assists in removal of debris in the lines and identifying any pipe cracking, breaking or lifting.

Our departments also provide services to the Barrhead Regional Water Commission, from whom the Town and County purchase their water from, along with the Barrhead Regional Landfill where household garbage is collected, demolition materials are compacted, and metal, tires, paint, electronics and used oil are collected for recycling.

The Town's recycling of cardboard, plastic and paper baling is done by the Town Staff at the Regional Landfill site. Material brought in from the Town's bins is processed and shipped out, approximately one truckload (43 bales) every four to five weeks.

Recreation Department Overview

What a whirlwind year for the Parks & Recreation Department!

We experienced an increase in enrollment for our summer programs in 2015 due in part to a reduction of cost for each program. People were also happy with the bus trips to the Town of Westlock for use of their Swimming Pool. The Playground Program was in partnership with Communities for Children and with their funding of \$1,500 we were able to increase the structure of the program.

Events took place in 2015 with help from the Barrhead & District Chamber of Commerce, Chariot Car Club, Drug Coalition, Alberta Health Services, ALS and Pembina West Co-op. These community partnerships made for a well-attended year of local events. The Parks & Recreation 2015 events list included our annual Easter Skate, Christmas Skate, Halloween Skate, New Year's Eve Celebration, Canada Day Celebration and Communities in Bloom (received 4 out of 5 blooms), which all had great community turnouts.

The relocation of the Japanese Park took place in the summer of 2015. Upgrades and sand replacements were also done in the Splash Park, Rosemary Empey, Rotary Park and the Sportground Parks. New playground equipment was installed in the Beaver Brook Park. The Splash Park playground equipment also received a new Recycle Tire rubber surface, with the assistance of the Alberta Tire Recycling grant funding.

Eleven new pet waste stations were installed throughout the town to assist dog walkers and to keep our trails and parks clean, healthy and safe for our residents, our children and visitors to our community.

Painting of exterior/interior of the Arena was completed in 2015. The Arena also had a major upgrade with the completion of the mural on the south wall of the indoor walking track.

The Recreation Department is thrilled that the Barrhead Regional Aquatic Centre construction will commence in the spring of 2016. Our new pool will consist of a six-lane competition pool, zero-depth learning pool, 25 person hot tub, current channel and leisure pool. It will be user-friendly for all ages and abilities and will be an outstanding facility that our community can be extremely proud of.

We are all looking forward to an enjoyable and eventful 2016!

Barrhead Fire Services Overview

In 2015 Barrhead Fire Services responded to a record number of calls totaling over 226, the most calls ever to date. We re-energized our department's community spirit recently with the Christmas light up parade and the Firefighters' black tie event in December, which was a complete sell out! Thanks Barrhead!

Barrhead Fire Services has continued with our dedication to many community groups in many different facets. From first aid to traffic control, from Santa Claus to school classroom talks, we here at Barrhead Fire Services strive to do the best we can every chance we get. We have implemented more technology in fire permitting and inspections and in doing so are streamlining time and making the department more efficient. We have also been working towards having the entire department 1001 level 2 certified (the minimum certification for a professional fire fighter) and will complete this by the third quarter of 2016.

Grizzly Trail Association (the nonprofit group made up of Barrhead Fire Services members) has been saving money to provide donations of equipment and cash to groups like FCSS, Firefighters Burn Fund and the Barrhead Fire Department, just to name a few. In past years, they have donated Barrhead's first rescue truck and the first Jaws of Life and will continue to provide large donations to the organization, with the support of Councils. This year the level of service has been identified by Councils and will be implemented into a level of service policy that will be passed in the New Year. This is very progressive and exciting for the department, as a lot of fire departments do not have this focused direction from Council.

We have been working on faster permitting in our rural response area. It is our ongoing goal to improve tracking and implementation with our pre-planning, inspections and public education programs. This will provide a better way to ensure the public is safe in the Barrhead region.

Barrhead Fire Services wants everyone to think not just about fire safety, but life safety, in all aspects of their existence. We love seeing each and every one of the people we serve in this community but would far rather see you at the fire hall for questions prior to a project, for fire prevention education or dealing with issues on life safety prior to your emergency, but have no problem, day or night, when the call comes in to be there for you.

Barrhead Fire Services is made up of like-minded people in the community that donate their time to train and respond in all types of emergencies and community events. Without them there would not be a fire department. If you care about the municipality and are looking for a little excitement and training opportunities, we are hiring. If you have questions about your fire department ask a local firefighter or give us a call at the fire hall at 780-674-2087.

STATISTICS OVERVIEW							
	2015	2014	2013	2012	2011	2010	2009
Members	25	27	32	33	35	23	32
Town Responses	102	60	89	62	64	63	77
County Responses	113	90	63	67	73	77	74
Town Response Man Hours	706.5	258.5	738	359	431.5	811.5	804.5
County Response Man Hours	1829.5	1314.5	1105.5	1101	1249.5	1196	1306
Local Training Man Hours	2042	1494	1704	1521	1949	1703.5	1898.5
Other Training Man Hours	1242	713	628	1568	1371	624	424
Volunteer Hours Served	1256	602	483	528	1156.5	520	501.5
Investigation Report Files	19	13	8	5	N/A	N/A	N/A
Mutual Aid Responses	11	6	N/A	N/A	N/A	N/A	N/A

Bylaw Enforcement Services Overview

In 2015, the department responded to a variety of calls for requests for service, which varied in degree and nature.

The majority of complaints received by our Community Peace Officer were related to problem animals, unsightly lots and snow removal issues. Of the 156 total investigation files created in 2015, 41 of these files resulted in violation tickets being issued.

Several abandoned vehicles were towed from the streets of Barrhead, ranging from cars and trucks, up to and including campers and RVs.

Offenders were notified through various means, including leaving door hanger notices, phone calls, e-mails and face to face visits. More often than not, once the issue at hand was raised with the offending parties and the bylaws were explained, compliance was reached without having to issue a violation ticket.

The Community Peace Officer is currently working on updating the traffic enforcement plan for 2016.