

# 2014

## Wheatland County Annual Report

[www.wheatlandcounty.ca](http://www.wheatlandcounty.ca)  
[admin@wheatlandcounty.ca](mailto:admin@wheatlandcounty.ca)  
Ph 403.934.3321



V. Speer



# Contact US

## Phone

Ph: 403.934.3321, Fx: 403.934.4889

## Mail

Hwy. 1, RR 1, Strathmore AB T1P 1J6

## Email

[Admin@wheatlandcounty.ca](mailto:Admin@wheatlandcounty.ca)

## Online

[www.wheatlandcounty.ca](http://www.wheatlandcounty.ca)

## In the paper

Page 5 of the Strathmore Standard Newspaper

## Visit

Hours are from 8:00 am to 4:30 pm

The Wheatland County Administrative Office,  
Public Works & ASB Shops are located 5km's east of  
Strathmore on the north side of Highway 1,  
access via Range Road 243



# Table of Contents

County Profile	Page 4
Council	Page 6
Reeve's Message	Page 7
Organizational Structure	Page 8
Chief Administrative Officer's Message	Page 9
Strategic Objectives	Page 9

## Department Overview

Transportation & Infrastructure Services	Page 11
Agriculture, Community & Protective Services	Page 14
• Agricultural Service Board	Page 15
• Community Planning & Development	Page 18
• Fire & Emergency Management	Page 20
• Protective Services	Page 21
Corporate & Financial Services	Page 22
• Assessment	Page 25
• Geographic Information System (GIS)	Page 26

## Financial Statements

2014 Summary Financial Statements







# County Profile

Wheatland County is a proud agricultural community with a population of 8,285 and a land area of 4,540 square kilometers. The County is located 30km east of Calgary and is bordered by the Red Deer River and the Town of Drumheller to the north; Siksika Nation and the Bow River to the South. The County lies in the mixed prairie grassland, pothole region of Alberta. The iconic prairie landscape includes the wintering hills wind farm near Dalum, badland ravines and rolling agricultural fields. Our communities are supported by a diverse mixture of agriculture, industrial activity, energy production and community development. Our communities offer the convenience of close proximity to services of urban centers while enjoying the big skies, quality lifestyle and western culture.

Wheatland County enjoys sunshine for an average of 2396 hours every year, spread over 333 days. The mean annual precipitation is around 366 millimeters (mm), the mean annual temperature is 3.9°C, with the mean monthly temperature reaching a high of 17.4°C in July, and dropping to a low of -11.1°C in January. The calculated annual potential evapotranspiration is 524 millimetres. There are 115-125 frost free days per year and the County lies in the 3a plant hardiness zone. The soil type is mostly dark brown chernozem.

There are numerous campgrounds within and bordering Wheatland

County. There are camping facilities in the Hamlet of Rosebud at the Akokiniskway golf course and at the High Eagle RV Park along the Rosebud River, at the Eagle Lake RV Park, Calderon near Carseland, Highway1 Camping, and Beaupre Park in Gleichen. There are also sites at the Villages of Standard, Rockyford and Hussar as well as at the Whyndham-Carseland Provincial Park and in Drumheller and Strathmore.

The Bow River offers a world class trout fishery and provides other recreational activities such as canoeing and boating. There are multiple access points to the River which includes the Whyndham-Carseland Provincial Park, the Carseland Weir/ Johnsons Island and Legacy island (maintained by Trout unlimited). There are fishing lodges and numerous guides providing services to anglers in the Bow River. The Rosebud River (where Jackie Chan was filmed in the movie Shanghai Noon) and Red Deer River both offer the iconic badland landscape and paddling opportunities. The Severn Dam day-use area is a popular fishing hole for locals.

Our prairie pothole landscape provides habitat to many types of waterfowl, migratory and prairie bird species such as the tundra Swan, the Northern Pintail and the Common Goldeneye. Bird watching can be done around most of the County. Namaka Lake,

a site managed by Ducks Unlimited Canada, and the Nature Conservancy of Canada provides access, signage and parking. The Serviceberry Creek, Rosebud River and Crowfoot creek also provide valuable riparian habitat for our native species.

There are many excellent golf courses in the County which include the Akokiniskway Golf Course located in the beautiful Rosebud River valley at Rosebud, Speargrass golf course along the banks of the Bow River near Carseland, the Oxbow Country Golf Course north of Strathmore, Muirfield lakes Golf Club at Lyalta and the Strathmore Golf Club.

Wheatland County has a long history of agricultural communities, railway and RCMP. The community of Gleichen was one of the first towns in the Western Territory that would later become Alberta. Wheatland County (formerly known as the M.D. of Wheatland and County of Wheatland) was created in 1954 when parts of 2 Improvement Districts, the M.D. of Bow Valley, Serviceberry and Kneehill were incorporated. Historic sites within the County include: St. Andrews Church in Gleichen (built in 1885); and the recently restored Gleichen water tower (built in 1911) which is one the few remaining water towers in the province. The Dalum Church (built in 1937) is a unique example of Danish style architecture. The Scheer-Sproule Farm - Bed and Breakfast east of Strathmore is a registered Alberta Historic Farmsite. It sits on land first settled in 1909 and represents prairie homestead development from this period. On our border is the Atlas Coal Mine, East Coulee School Museum, the Last Chance Saloon and the Tyrell Museum in the Town of Drumheller and in Siksika Nation is the Blackfoot Crossing Museum and the Chief Crowfoot memorial site which are well worth a visit.



The small hamlet of Rosebud is the center of cultural activities in the County. The Rosebud Theater has regular shows and is closely linked to the Rosebud School of the Arts. The many country-style bed and breakfasts in the hamlet provide accommodation to attendees of the theater and meals are available at local cafes. The Mercantile has an in-house caterer, three different rooms accommodating up to 250 people, and a warm, country ambience. There are also art galleries, the Rosebud Museum and educational signage around town.

There are many fun summer events, examples include the Rockyford Rodeo, Standard Sports Day, Hussar days, Strathmore Rodeo, Carseland Aggie day, Gleichen fall fair and Rodeo. Other sites of interest include the Wintering Hills wind farm, and the numerous nurseries such as Eagle Lake Nurseries.



8,285 Wheatland County Residents



2,150 Families



2,659 Private Dwellings



Wheatland County is 4,540 Square kilometers in Area



1.8 Persons per square kilometer



The median age of Wheatland County resident is 39.7



2,725 Kilometres of maintained roads



782 Farm Units



Farms produce food on a total of 1,121,462 acres (453,840 ha)



46,822 Acres (18,948 ha) under irrigation



162,218 total number of cattle/calves



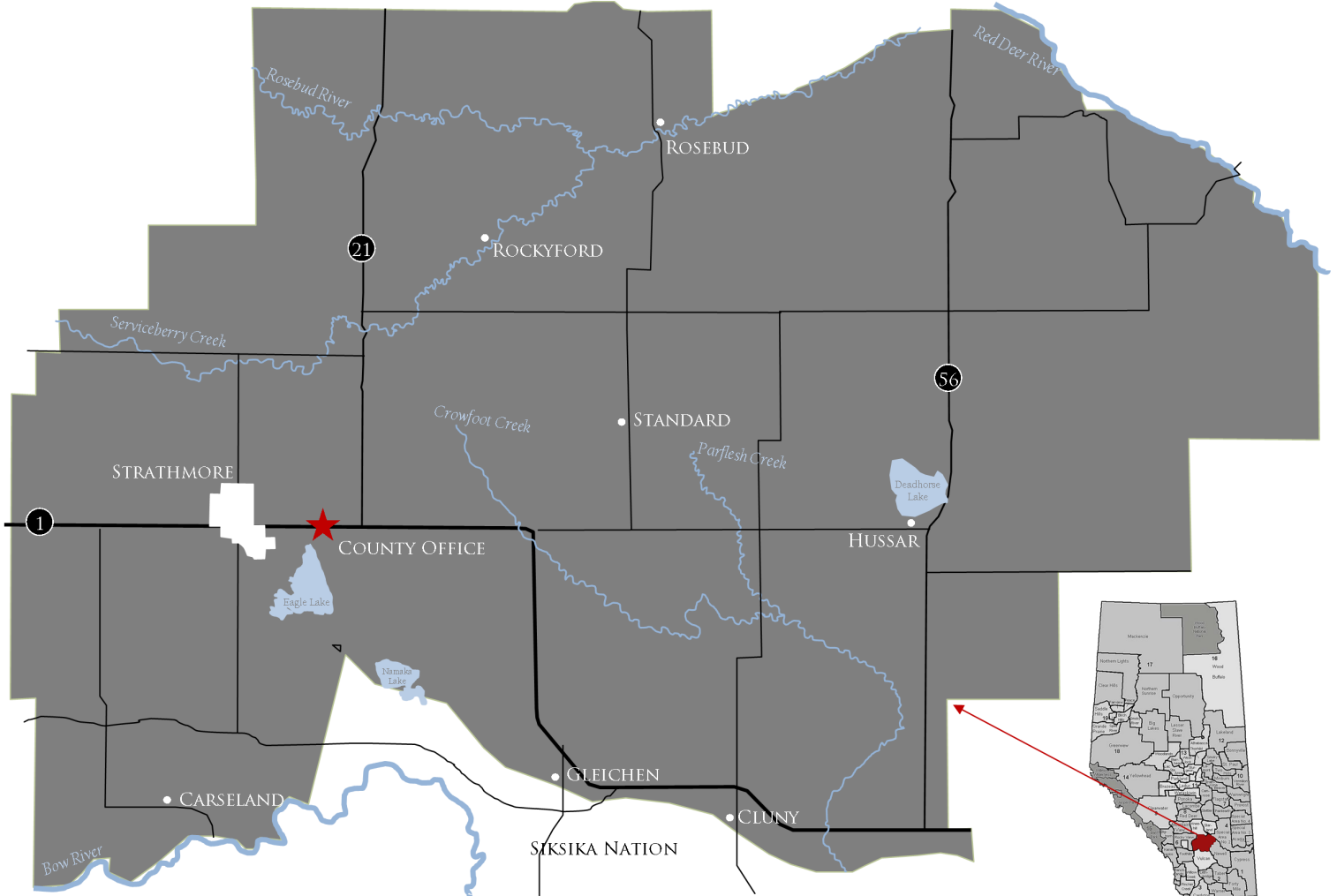
Lies in the mixed grassland region of Alberta



Dark brown soil (Chernozemic) region of Alberta



350-450 mm of total annual precipitation per year







## Council Roles and Responsibilities

The Council is the governing body of the municipal corporation and the custodian of its powers, both legislative and administrative. Councillors exercise the powers of the municipality through decisions made at Council meetings and define the policies and direction for administration to follow.

The Municipal Government Act provides that Councils can only exercise the powers of the municipal corporation in the proper form, either by bylaw or by resolution. No individual Councillor or group of Councillors can make a decision or ask administration to take action except within meetings of council where an appropriate bylaw or resolution is passed.

A Councillors job is to work with other Council members to set the overall direction of the municipality through the role of policy-makers. The policies that Council sets are the guidelines for the administration to follow as it handles the operations of the municipality. Councillors spend much of their time on council considering new policies and programs and reviewing the current ones to make sure they are working as they should.

Wheatland County is committed to open, transparent and accountable governance.

County Council welcomes the opportunity to discuss County operations and encourages interested persons or parties to contact our office and make an appointment to meet with them.

## Booth - Division 1

Councillor Alice Booth

Phone: 403.644.2969 Cell: 403.333.7523

Email: Alice.Booth@wheatlandcounty.ca

## Harwood - Division 2

Councillor Rex Harwood

Agricultural Service Board - Vice Chair

Phone: 587.777.6637

Email: Rex.Harwood@wheatlandcounty.ca

## VanderVelde - Division 3

Councillor Don VanderVelde

Agricultural Service Board Chair

Phone: 403.325.0730 Phone: 403.936.5778

Email: Don.Vandervelde@wheatlandcounty.ca

## Bland - Division 4

Councillor Berniece Bland

Phone: 403.333.7515

Email: Berniece.Bland@wheatlandcounty.ca

## Knight - Division 5

Councillor Brenda Knight

Phone: 403.934.4205 Cell: 403.934.0265

Email: Brenda.Knight@wheatlandcounty.ca

## Koester - Division 6

Councillor Glenn Koester

Reeve

Phone: 403.533.2228

Cell: 403.901.3702

Email: Glenn.Koester@wheatlandcounty.ca

## Armstrong - Division 7

Councillor Ben Armstrong

Deputy Reeve

Phone: 403.333.7514

Email: Ben.Armstrong@wheatlandcounty.ca



# 2014 Message From the Reeve



Dear citizens of Wheatland County,

The start of 2014 was cold and damp delaying spring work until second week of May. We enjoyed a hot summer only to be cooled off in mid September by a early snow fall and continued damp weather. Let's hope this year is more friendly.

The recent slow down in Alberta has brought with it more aggressive pricing by contractors who are willing to work in Wheatland County. Hammer Hill road will be paved in 2015 with a saving of about \$1.5 million from what Council had budgeted for this project. Council has also contracted out four miles of road regrading on a road between Cluny and Gleichen. This will help council to get more road rebuilt this year and it should show us how effective our work force is in comparison to a private company.

The addition to the county office is done. It was on schedule and under budget. The office staff are settling into their offices and we should have enough space to provide for Wheatland County's needs for the foreseeable future.

After about six years of working on regional water for the east side of the County the Province has approved a project and granted us \$9 million for the first stage. We are now waiting for clarification from the Province on how the money can be spent. Hopefully our new provincial government will make a favourable decision soon and we can start construction.

With the Muncipal Development Plan now complete and passed, Council is proceeding with the Land Use By-law. This important By-law will shape the County for the next number of years. It will control development and land use in the County. It is important that everyone is involved in the process and attends open houses to voice concerns and aspirations for the future of Wheatland County. Staff and Council need your input so that the By-law reflects the wishes of our citizens.

If any one has any concerns or ideas on the operation or future of Wheatland County please do not hesitate and contact your area councillor or our Chief Administrative Officer, Alan Parkin. The input you provide to the County is very valuable information and every comment is given the respect that it deserves.

Wishing you a great year.

Sincerely yours,

Glenn Koester, Reeve Wheatland County



# Organizational Structure





# 2014 Chief Administrative Officer

*Submitted by Alan Parkin, RET,  
CLGM, PBDM*

On behalf of all the dedicated employees at Wheatland County I am pleased to provide the 2014 Annual Report. This Annual Report highlights the activities undertaken in 2014.

In 2014 Council reviewed the Mission and Vision for the organization and arrived at the following two guiding statements, and approved a new Strategic Plan on October 7th.



With emphasis on the two guiding statements and the values of being an ethical, transparent, honest, innovative, professional, consistent organization the Strategic Goals and Objectives for Wheatland County include the following.

## Strategic Objective #1 Foster Innovation

During 2014 a number initiatives were implemented in regards to fostering innovation. These included work on an environmental waste water treatment feasibility study with the Federation of Canadian Municipalities and Sustainability Resources Ltd. This feasibility study was jointly funded in order to determine a feasible solution to waste water treatment within the County. The project produced a feasibility study report which will be

the groundwork for moving forward with grant applications and approval processes to install a project within Wheatland County. A review of banking service provision, accounting, janitorial and other services resulted in some changes in service providers with more review to come in future years. Electronic document management processes have begun and the plan is to have further systems in place in 2015, making records more easily accessible by all staff.

## Strategic Objective #2 Communicate Effectively

In 2014 Council held an Annual General Meeting and Open House in Standard on March 10th in which rate payers listened to a guest speaker from the farmers advocate and heard from Council and staff on plans for the upcoming year. This proved to be a success and a meeting is planned in 2015, thank you to those who attended.

## Strategic Objective #3 Inspired Professional Services

Continued work on enhancing the County roadway network as the lifeblood of our County residents' lifestyle with the paving of the Cluny access and construction of numerous road within the County. Continued focus on customer service with increased training of staff also supports this objective.

## Strategic Objective # 4 Visionary Leadership

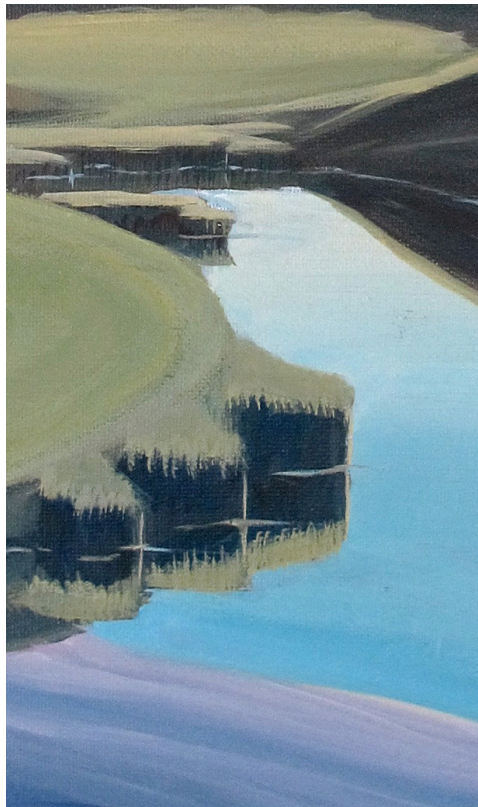
Strategy and the current Strategic plan are engrained in decisions that Council makes. In regards to strategy, staff recommendations are based upon knowledge, legislation and strategic relevance. All staff performance is reviewed based upon the strategy to ensure that Council's objectives are met. An annual review and ongoing refinement of meeting processes have been undertaken and the resulting efficiencies have realised more effective and efficient meetings.





## Strategic Objectives #5 People –Culture

Continued investment in our people and development of a positive work culture has resulted in a formal performance review plan in which each employee has an opportunity to participate in order to improve their performance. Continued efforts in regards to the health and safety program have resulted in lower incident ratings in 2014 over previous years. Wheatland County has gone from being above the industry average in incidents to below the industry average despite a drastic drop in the industry rating. Continued work on items identified in the employee satisfaction survey completed in late 2013 has shown more active participation by employees in health and safety matters and social events. An employee workplace survey will be undertaken in 2015 to gauge the results of the last two years of investment in our people.



## Strategic Objective #6 Heritage Respectful & Sustainable Development

Council's direction to continue to support sustainable development while preserving valuable agricultural land has resulted in changes to the Municipal development Plan and ongoing efforts to support agriculture while promoting the balance of development within the County where and when it makes sense. In 2015 a land use Bylaw update is planned as well as agricultural viability of land



being proposed to be developed, and environmentally significant areas inventory, Economic Development Strategy, and inters municipal development plans with adjacent Municipal Districts.

I am pleased to have you read our annual report, visit our website and enjoy our County and I continue to enjoy serving your needs as your Chief Administrative Officer and on behalf of our team thank you for another successful year.

Respectfully submitted by  
Alan Parkin, RET, CLGM, PBDM



# 2014 Transportation & Infrastructure Services

*Submitted by Dave Churchill, R.E.T. General Manager of Transportation and Infrastructure Services*

The following information is an overview of the projects the Transportation and Infrastructure Departments have completed in 2014.

## Gravel

In 2014 the County gravel crew spread just under two hundred thousand tonnes of gravel on various county roads. This includes gravel used on construction projects as well as gravel on local roads. Our gravel crushing contractor also crushed 146,000 tonnes of gravel at various pits and an additional 5,600 tonnes of seal coat aggregate.

In 2015 we expect to spread 220,000 tonnes of gravel on various county roads and crush approximately 175,000 tonnes of road gravel.

## Pavement

In 2014 Wheatland County contracted a base course and paving project with just over 3.0 miles (4.8 km) of pavement added to our paved roads inventory and also constructed 0.35 km of base course in Cheadle on the extension of Railway Avenue.

### South Rock

- Cluny East Access Road (RR 220) – from Hwy 842 to Hwy 1 (Base course and Paving)

### Bow Mark Paving

- Cheadle – Railway Avenue (extension) (Base course only)

In 2015 we plan to contract the paving of Hammer Hill Road (Twp. Rd. 232) From RR 242 to Hwy 1 (8.0 miles/ 12.9 km).

## Seal Coating

In 2014 County Forces completed the second lift of double seal coat on the Duck Lake Road and completed both lifts on Railway Avenue in Cheadle.

In 2015 we plan to seal coat the Carseland North Access Road (RR 260) (3.5 miles/ 5.6 km).





# Oiling/Maintenance

## 2014 Projects

- Repair of soft spots and washouts on various roads during the spring and early summer, due to overland flooding in the spring of 2014.
- Set-up and run pumps and hoses to pump out sloughs that were flooding roads from the spring runoff
- Haul pit run to build up road across several sloughs (due to high water level caused by spring flooding)
- Dust control with both calcium chloride and oil
- Re-work & repair a number of old oil dust control locations
- Bridge maintenance including repairing guard rails, hazard markers & bridge decks
- Brush cutting and tree removal to improve sight distance at intersections and reduce snow drifting

## Road Reclamation Program

The road shoulder reclamation crew completed 35 miles (56 km) of shoulder work in 2014. This included major sideslope and shoulder reconstruction on:

Township Rd. 270 from Hwy. 840 to 2 miles (3.2 km) east.

The work performed on the other roads was basically pulling the grassed “curbs” of gravel from the shoulders of the road, mulching the material and using it to re-shape the crown of the roads. The crew had a later start than last season (near the end of June) due to changes in personnel when the reclamation grader operator took a divisional grader position, and waiting for a new grader for the reclamation crew.

## Construction Construction (Re-grading)

In **2014** County crews completed:

### Range Road 233

north of Hammer Hill Rd. (1 mile/ 1.6 km). West of 15-23-23 W4M

### Range Road 240 (2 miles/3.2 km)

- West of 18-24-23 W4M
- West of 19-24-23 W4M

### Range Road 255 (3 miles/ 4.8 km)

- West of 8-25-25 W4M
- West of 17-25-25 W4M
- West of 20-25-25 W4M

In **2015** we plan to complete the following re-grading projects with our own Crews:

### Range Rd. 255

- West of 29 & 32-24-25-W4M (2 miles/3.2 km)
- West of 5-25-25-W4M (1 mile/ 1.6 km)

### Township Rd. 230

South of 1, 2,3,4,5, & 6-23-20 W4M (6 miles/ 9.7 km)

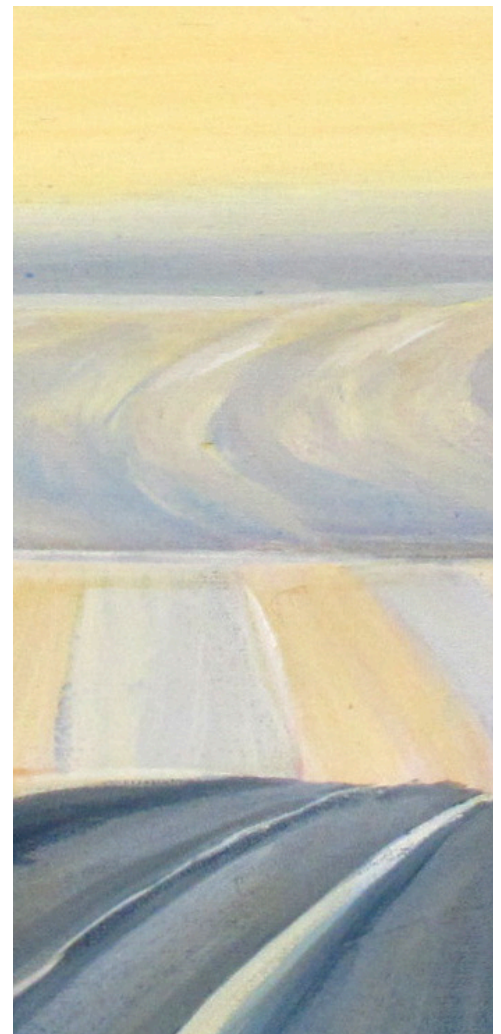
### Range Rd. 222

West of 11-24-22 W4M (1 mile/ 1.6 km)

In **2015** Wheatland County plans to contract out the following road:

### Range Rd. 222

West of 14, 23, 26 & 35-22-22 W4M 4 miles / 6.4 km



## Bridge Structures

### Replacement & Repairs

#### 2014 Projects included

- Bridge File #84569 (RR 255) West of NW 5-25-25-W4M (culvert replacement)
- Bridge File #00467 (RR 255) West of NW 20-25-25-W4M (culvert extensions)

Due to the removal of provincial funding for bridge projects, we have limited the bridge replacement plans in 2015 to bridges requiring emergency repairs, these include:

- Bridge File #06883 – West of NW 15-22-25-W4M (culvert replacement)
- Bridge File #72289 – West of NW 13-27-23-W4M (including river bank restoration and armoring)
- Bridge File #84600 – West of NW 24-27-23-W4M (culvert replacement)
- Bridge File #13847 – In the NW 36-26-22 W4M (bridge pile replacement and abutment repair)



## Waste Transfer Sites

In 2014 there were no special projects completed at the waste transfer sites. However, each year the sites get busier and are handling an increasing volume of materials, because of this fact we have created a new position Waste Transfer Site Foreman to help coordinate the staffing and operations of the transfer sites.



## Hamlet Capital Works Projects

In 2014 at Carseland the County completed the replacement of the fire pump and related piping as well as adding an emergency power generator to the site. Also in Carseland the replacement of the raw water pump house was initiated in 2014 and should be completed in the spring of 2015. The waste water lift station at Railway Ave & McKinnon Drive in Carseland was not started in 2014 due to delays in purchasing the required land. This project will be completed in 2015.

In Rosebud the extension of the water line and sewage line along Railway Ave (South) was started late in the fall of 2014 and will be completed in the spring of 2015. The construction of the RV sani-dump was delayed in 2014 due to permitting and is scheduled to be completed in 2015. The repairs and redesign of the sewage disposal in Rosebud was/is ongoing and should be resolved in 2015.

In Gleichen the work started in 2014 to design a replacement for the potable water supply for the community will continue into 2015.





# 2014 Agriculture, Community & Protective Services

*By Jim Laslo, CLGM General Manager of Agriculture Community & Protective Services*

We are pleased to provide our report noting activities undertaken within the Agriculture, Planning, Development and Safety Codes, and Protective Services (Policing & Fire) functions. Please review the details of programs and services these departments have provided as noted within each of their respective reports.

Agriculture Services staff includes Manager of Agriculture Services Russ Muenchrath, Agriculture Services Foreman Jason Regehr, Ag Conservation and Communications Coordinator Sarah Schumacher, Agriculture Services Officer Ron Bartholow, with Seasonal Assistance provided by Sheldon Rose, Jessica Walker, Dave Pinder, and Marina Meister and Brandi Walls. Our Agricultural Services Team provide services including Agricultural Service Board support, Weed & Pest Control, Vegetation Management, Agricultural Conservation, Agriculture Education, Land Reclamation, Roadside Grass Seeding, and Agricultural Equipment Rental.

2014 seen the loss and replacement of Planner Gareth Webster with Community Planner Gerry Melenka. Our Development staff includes Development Officers Suzanne Hayes and Kim Sandbeck and Safety Codes Technician Cindy Ramsay. Our Planning, Development and Safety Codes team provide services including overseeing the Land Use Bylaw and Municipal Development

Plan, subdivision and redesignation of land, Area Structure Plans, Area Concept Plans, Off-site Levy Bylaw preparation, Development Permits, Certificate of Compliance and Safety Code permits for Building, Gas, Plumbing and Private Sewage Disposal Systems.

Protective Services staff includes Senior Peace Officer Jeff Cyr and Community Peace Officers Kris Permann, and Dean Young who replaced Officers Kevin Taylor and Ben Mendoza who left employment with Wheatland County. Judy Unsworth filled the position of Fire and Emergency Management Coordinator on January 6, 2014. Our Protective Services Team provides services including Traffic Control, Vehicle Overweight Applications, Animal Control, Bylaw Enforcement, Fire Prevention and Control Services, and Disaster and Emergency Management.

Additional Community Services includes managing and maintaining Cemeteries (Rosebud and Gleichen), Community Enhancement, Libraries, and Parks.

## **Jim Laslo**

General Manager of  
Agriculture, Community &  
Protective Services

Ph: 403.934.3321

[Jim.Laslo@wheatlandcounty.ca](mailto:Jim.Laslo@wheatlandcounty.ca)





## Agricultural Service Board (ASB)

*Submitted by Russel Muenchrath, Manager of Agricultural Services*

The 2014 Wheatland County Agricultural Service Board (ASB) included the entire County Council and CAO, Alan Parkin. Don Vander Velde served as ASB Chairman with Rex Harwood serving as the ASB Vice Chair.

ASB Staff included Manager of Agricultural Services, Russ Muenchrath; Agricultural Foreman; Jason Regehr; Agricultural Conservation & Communications Coordinator; Sarah Schumacher; Equipment Operator's; David Pinder, Sheldon Roes & Marina Meister; Agricultural Services Officer Ron Bartholow and ASB Labourer; Brandi Walls.

## Vegetation Management Program

A total of 4379 km of roadside mowing was completed. Spot spraying carried out during mowing resulted in 1361 acres of noxious weeds being sprayed. Spraying was completed in 7 waste transfer sites, 6 County yard sites, 1 gravel stockpile, and 1 cemetery. Two road-side haying permits were processed.

A major infestation of the prohibited noxious weed Purple Loosestrife was located west of Strathmore with consultations and control measures initiated in August 2014. An aerial survey of the Bow River this year also resulted in the discovery of a new infestation of Purple Loosestrife in Wheatland County. Long term monitoring and control programs will be put in place to eradicate this invasive wetland plant and to help prevent its further spread. Weed inspection contracted services provided by Wheatland County for the Villages of Standard, Rockyford and Hussar concluded on December 31, 2014. The development of a new contract is currently underway. Handpicking of Scentless Chamomile, Wild Caraway and Queen Ann's Lace occurred at various locations throughout the County as well as hand cutting of Black Henbane in numerous road ditches in the Rockyford, Rosebud & Dalum areas. Spot spraying was also carried out while weed inspecting infestations of Hoary Cress, Yellow Toadflax, Canada thistle, Leafy Spurge, Black Henbane and Scentless Chamomile.

Long-time Weed Inspector Ron Bartholow retired on September 18, 2014 after 12 years of service with Wheatland County. Ron's knowledge and passion for what he did was extraordinary and greatly appreciated by everyone that he came into contact with. Ron was a huge asset to Wheatland County and he will be truly missed.





# Agricultural Service Board (ASB)



## Roadside Seeding and Reclamation

Seeding of 19 km's of new construction right of ways and 36 acres of private land borrow areas was completed. Approximately 5 bales of straw and 226 bags of mulch were used for erosion control as well as seeding. 21 acres of tillage radish on borrow areas were planted to evaluate its effectiveness at reducing compaction.

## Pest Control

### Pest Control

Retail sales included 79 cases & 20 bottles of 2% liquid strychnine to producers for the control of Richardson's ground squirrel. There were 2 reported rat sightings that were investigated with no sign or rats being found. 20 bait stations containing Ramik Green were used for the control of Richardson's ground squirrel in hamlets and at Waster Transfer sites.

### Insect & Disease Surveys

48 locations were inspected as part of the annual the grasshopper survey, 65 Canola fields inspected for Clubroot, 33 wheat and barley fields for Fusarium Graminearum, and 2 trap locations were established for monitoring Bertha Armyworms. Grasshoppers

and Armyworms were at low levels and all sites inspected for clubroot were negative, there were 2 positive cases of Fusarium Graminearum confirmed.

## Seed Cleaning Plants

Inspection and licensing of 3 stationary seed cleaning plants located at Strathmore (99.5%), Hussar (99%) and Rosebud (98.7%) with a minimum of 60 seed samples inspected throughout the year.

## Severn Dam

- Staff conducted Severn Dam Park Maintenance
- Staff replaced 30 shelterbelt trees along with watering and weeding of established trees carried out throughout the summer.

## Pesticide Container Sites

- Inspected and cleaned Pesticide Container Sites on 10 occasions.

## Equipment Rental Program

- Plastic grain bag roller – 40 users rolling over 160 bags
- Plastic Twine Recycling Bags – 71 distributed to 17 producers.
- Weed Wiper, Pasture Sprayer & Tree sprayer – 1 renter
- Skunk and Magpie traps – 11 users





- Tree planter – 3 renters
- Feed Probe – 1 users
- Livestock scale – 2 producers and 2 4-H clubs
- 4-H Mats – 2, 4-H Clubs

## Extension Programs

- Two issues of the County Connector Newsletter were published in 2014 and were mailed to all County Ratepayers. ASB articles included legislation, strychnine, roadside hay permits, mowing & spraying schedule, ASB Bursary program, farm safety, Flowering Rush, Purple Loosestrife, crop surveys, ergot, wireworms, Zebra & Quagga Mussels, storage of canola Growing Forward 2, Environmental Farm Plans, Green Acreages Guide, Ag Plastics recycling, Blue Green Algae, bio-solids willow project and numerous meetings and workshops.
- Weed Consensus Committee meetings were attended on April 9th & November 5th.
- The ASB nominated Ron and Carla Ostrom and Family (Lone Star Cattle Co.) of Carseland for the Bank of Montreal Farm Family Awards held at the Calgary Stampede.
- One \$2000 ASB bursary was awarded to Alex Ostergard of Dalum.
- Financial support was provided to the Alberta Farm Safety Centre, Bow River Basin Council, Red Deer Watershed Alliance, Alberta Invasive Species Council and the Foothills Forage and Grazing Association.

## ASB Environmental Stream Program Summary

### Activities

- Assisted 53 landowners with water related projects/ questions (this includes; Growing Forward, Environmental Farm Plan and WPI)
- Assisted 16 producers with Growing Forward 2: On-Farm Stewardship, and On-Farm Water Management programs
- 12 Environmental Farm Plans were completed in Wheatland County
- 11 landowners received funding through the Wheatland Water Protection Initiative (WPI)
- Continued involvement with Watershed Planning and Advisory Councils
  - Attended 2 Red Deer River Watershed Alliance General meetings and 1 Board Meeting

- Updated the Alberta Invasive Weed ID Guide
- Continued involvement in the Bow River Phosphorus Management Plan (PMP) meetings (final plan signed on June 9th)
  - Implementation Committee
  - Education and Outreach Working Group
- Produced 2 County Connector Newsletters
- Continued management of the Thurn Grazing Demonstration site (signed a 3 year lease)
- Successful application for 3 year ASB ENVI Grant
- Hired the Miistakis Institute to conduct a Water Survey of producers - 103 responded
- Hired consultant Aquality to conduct a Wetland Inventory
- Attended 3 Calgary Area Weed Committee Meetings
- Continued partnership with the Foothills Forage and Grazing Association
- Continued partnership with the Red Bow Agricultural Partnership (RAP)

### Workshops & Conferences

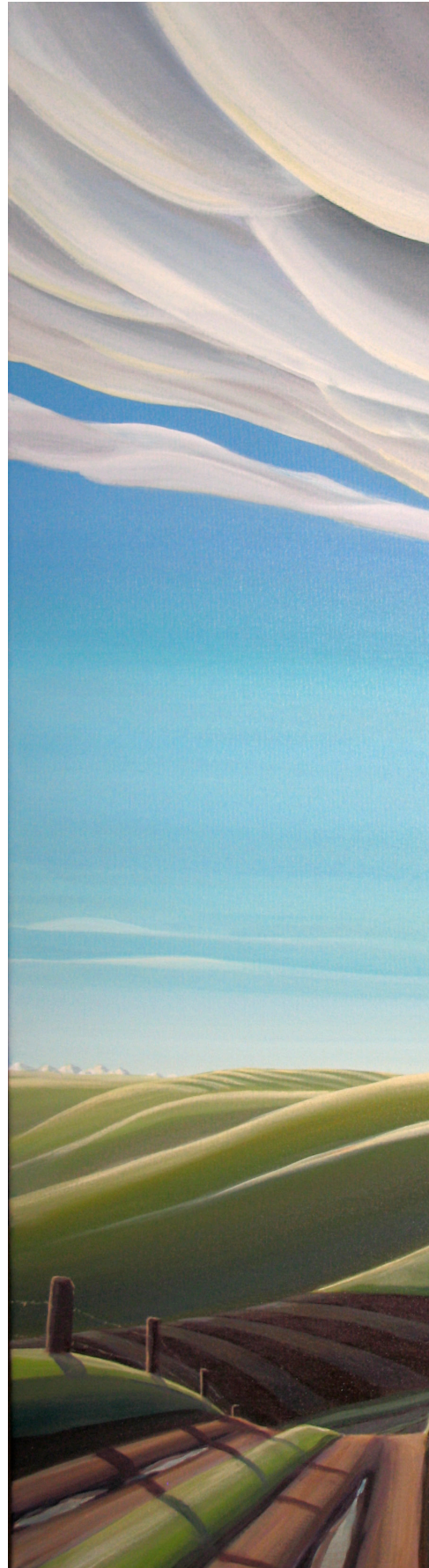
- 130 attended the Ranching Opportunities Conference (RAP)
- 41 attended Ladies Livestock Lessons (RAP)
- 50 attended the Jim Gerrish Pasture Walk Workshop (partnered with Foothills Forage & Grazing Association and Rocky View County) – held at the Thurn Demonstration site.
- Hosted the Bow River Basin Council - Watershed Management Plan Community Consultation Series (Council)

Respectfully submitted by,

Russ Muenchrath  
Manager of Agricultural Services



# Planning & Development Department



*Submitted by Gerry R. Melenka, RPP, MCIP, Community Planner*

The Planning and Development Department experienced a staffing shortage in 2014 which resulted in the processing of planning applications taking longer than expected. As well a number of policy initiatives were put on hold until the position of Community Planner was filled in early fall.

As of January 2015, the Planning and Development Department is comprised of the Community Planner, a Junior Planner, two Development Officers and a Safety Codes Technician. Over the past 6 months staff have been instituting a number of internal changes in how planning applications are managed and processed. These changes will ensure a more consistent and timely approach to all new applications.

There are a number of statutory documents that guide the Planning and Development Department in their preparation of sound planning rationale and recommendations to Council and ratepayers. They include:

- The Municipal Development Plan,
- The Land Use Bylaw, and
- Applicable Area Structure Plans.

All of these documents can be found on the County website at [www.wheatlandcounty.ca](http://www.wheatlandcounty.ca). To assist in the process of applying for land use redesignation applications, subdivision applications and development permits, various brochures and application packages are available at the county office and on the county website.

## 2014/2015 Planning Initiatives

In 2014 the Planning and Development Department was tasked with replacing the current Land Use Bylaw (LUB) which was adopted back in 2007. Since then the County has experienced significant growth coupled with the County's new Growth Management Strategy (2012) and the new Municipal Development Plan (2013). In the upcoming months staff will be engaging the public and key stakeholders as they work towards bringing forward a new LUB by the end of 2015.

In 2014 County staff were in discussions with a number of adjacent municipalities (Newell County, Vulcan County and M.D. of Foothills) in preparing individual intermunicipal development plans (IDPs). The purpose of an IDP is to establish the protocol and procedures when an application occurs in proximity to an adjacent municipality. The three IDP's are expected to go before Council in 2015 for adoption.

A full review of the West Highway 1 Area Structure Plan (WH1ASP) began in the fall of 2013 however was put on hold in 2014 due to staff shortages. The new ASP has been restarted and is expected to go before Council for adoption by the fall of 2015. Public consultation will be occurring spring 2015.

## Safety Codes Services

The County has a Safety Codes Technician who works closely with Superior Safety Codes to ensure the issuance and monitoring of building, electrical, plumbing, gas and private sewage disposal system permits. Full integration of the E-Site Permit Tracking System in 2014 allows Wheatland County and Superior Safety Codes to easily issue and track permits in a more efficient manner.

## Yearly Statistics

	2014	2013
<b>Subdivision &amp; Land Use Re-Designation Applications</b>		
Subdivision Applications	21	46*
Redesignation Applications	33	46*
Area Structure Plan	0	1
Area Concept Plan	1	1
<b>Development</b>		
Development Permits	210	168
Development Appeals	3	1
Certificates of Compliance	81	73
<b>Safety Code Permits Processed</b>		
Building	156	107
Electrical	193	158
Gas	125	111
Plumbing	78	51
Private Sewage Disposal System	49	23

\* In 2013 subdivision and land use redesignation applications were combined







# Fire & Emergency Management

## Fire

August 19th, 2014 Council passed a resolution to establish Wheatland County Fire Services, which consists of two Departments; Carseland and Strathmore Rural.

There was a slight decrease in calls from 2013 to 2014 which is largely attributed to a much wetter spring and milder winter we experienced in 2014.

Several of the Fire Departments in Wheatland County took part in County and Department run fire fighting courses including: S300, S400, S600, S1100.

The Fire Departments are typically the center of the community and are involved in many community activities. Departments within Wheatland County are no exception, they are involved in everything from parades, to 1st aid for provincial tournaments.

Total calls this year decreased by 4.94% just under the totals for 2013, this slight decrease falls within normal annual Fire Department increase/decrease levels.

## Emergency Management

Cots, Pillows and Blankets were distributed to Gleichen, Carseland and Rosebud to have on hand in case of an untoward event.

Developed the new Emergency Reception Centre training designed for communities that may have to open a reception center in the event of an emergency. There are an additional four communities who will receive their Emergency Reception Centre training which will be completed by mid March 2015.

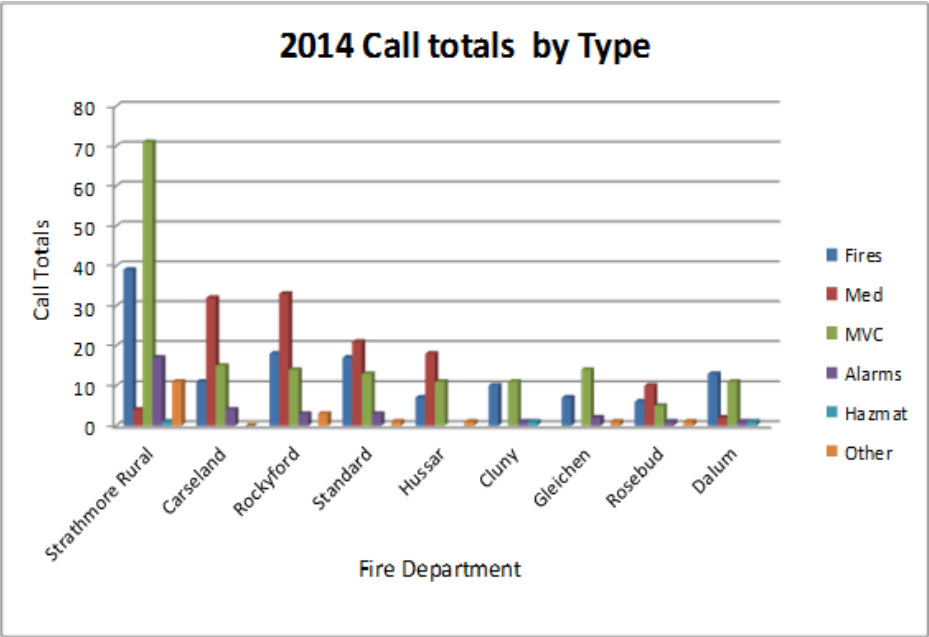
Communities were designated to receive Emergency Reception Centre Kits. There are 13 identified communities that have received the kits, based on the need to possibly open Reception centers.

## Goals Accomplished

- April - Fire Service Review Implementation Plan approved by Council
- May - Council approved the Medical First Response Program
- August - Wheatland County Fire Services department established by motion of Council
- August - Bush Buggy and Light Rescue for Hussar Fire Department
- October - New Water Tender for Standard Fire Department
- November - Records Management System purchased

## Highlights

2014 Pillows, Cots and Blankets were distributed to Rosebud, Gleichen and Carseland. In partnership with WCFCSS , we delivered Emergency Reception Centre Training to designated communities



# Wheatland County Protective Services

2014 was a busy and challenging year for the Wheatland County Protective Services Department. The Community Peace Officer division of this department includes 4 full-time positions. Current staff consists of Senior Peace Officer level 1 - Sgt. Jeff Cyr, Peace Officer level 1 – Kris Permann, Peace Officer level 1 – Dean Young, and Peace Officer level 2 – Jordan Maier. All Officers assisted in Joint Enforcement Agency Operations including but not limited to R.C.M.P., Department of Transportation, S.P.C.A., Alberta Sheriffs' Department, and neighboring Community Peace Officer and Bylaw Services.

## 2014 Statistics

- 2,675 commercial haul permits were processed utilizing the assistance of Roadata Services.
- 341 formal Case Reports were created and completed as a result of calls for service.
  - 94/341 files regarded animal control files.
  - 38/341 files regarded Nuisance & Unsightly Premises bylaw infractions. All but 1 file has been investigated and concluded due to seasonal restrictions
- 462 Violation Tickets were issued by Peace Officers. Stats include traffic, bylaw, and over-weights.
- 29 Overweight Exemption Applications were issued for over-weight/dimensions travel on County roads.
- 20 County Building Alarm Call-Outs (SecurTek). Evenings and Weekends.
- 198.5 hours of Paid and 123 hours of Time-In-Lieu Over-Time was issued to County Peace Officers due to additional shift scheduling, joint operations and emergent circumstances.

With increased traffic volumes as well as continual development throughout the County in both commercial and private realms, our department will continue to be vigilant in our education and enforcement strategies to improve public safety, County infrastructure, securement of people and properties.

## Current Peace Officer Provincial Appointments List:

- The Dangerous Dogs Act
- The Stray Animals Act
- The Environmental Protection and Enhancement Act
- The Animal Protection Act
- The Highway Development and Protection Act

- The Gaming and Liquor Act
- The Provincial Offences Procedures Act
- The Petty Trespass Act
- The Prevention of Youth Tobacco Use Act
- The Traffic Safety Act
- The Tobacco Reduction Act
- The Trespass to Premises

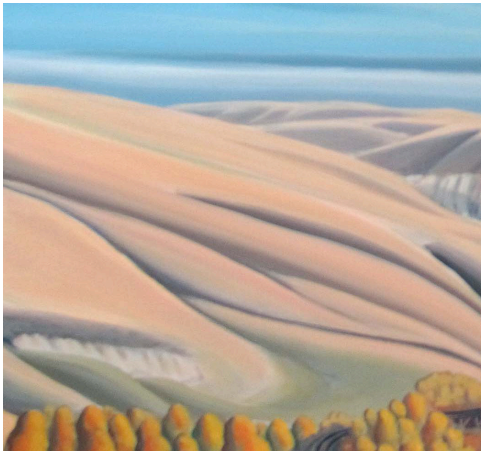
## Department Objectives

- Continued support to our local Police, fellow Enforcement, and Emergency Services agencies.
- Improved and proactive patrol coverage throughout the County including Traffic Safety and Commercial Vehicle Enforcement (Over-load/Over-dimensional hauls) to improve public safety, infrastructure sustainability and basic protections to persons and properties.
- Increased involvement in educational programs throughout the County.
- Ongoing revisions and updates to Municipal Bylaws (Motor Transport Bylaw 2004-04, Traffic Control Bylaw and Events Bylaw) to reflect our current and future needs as a County.





# 2014 Corporate & Financial Services



*Submitted by Pat Leitch, General Manager of Corporate and Financial Services*

The administration department saw significant changes in 2014 with several new staff joining the administration team. Other initiatives were also undertaken to improve processes, improve accuracy and efficiency.

## Administration Staff Changes

In March 2014, Darlene Stewart was hired as the Payroll and Benefits Clerk. Darlene is a Certified Payroll Professional. She has many years of experience with payroll and benefits, including pension administration, primarily in the health care field. Darlene left this position in February 2015 and it is in the process of being filled.

Due to the County restructuring in 2013, a new Manager of Finance position was filled by Kent Levang, CMA in May 2014. Kent came to us from the City of Kelowna where he worked in several different positions doing financial reporting and budgeting. Kent left the position in March 2015 and has been replaced by Sandy Johal-Watt, CGA. Sandy came to us from Chestermere where she was the controller. Sandy has a Masters in financial administration and is a welcome addition to the team.

In June 2014, the County hired Tomasz Hulisz as an Assistant Assessor in the Assessment department. Tomasz comes to us from Ontario where he worked at the Municipal Property Assessment Corporation, the Ontario provincial assessment body. Tom has over 12 years of experience in property assessment. Tom has a UBC certification in real property assessment and is working towards his Accredited Municipal Assessor of Alberta designation.

In July 2014, the County created one new position by changing the Utility/Assessment Clerk position to two positions – a full time Utility/Accounts Receivable Clerk position and a full time Assessment Clerk position. Our Receptionist, Maggie Ravesloot was promoted to the Utility/Accounts Receivable Clerk position. Maggie has previous experience in accounts receivable billings

and collections. Maggie has worked diligently to improve processes in the Utility and AR billings and prepares all the AR and Utility transactions, including billings, receipts and collections. Cheryl Klemmensen returned from her maternity leave to the newly created full time Assessment Clerk position. Cheryl had previously worked for the County as the Utility/Assessment Clerk and is currently taking her assessment courses working towards her UBC certification in real property assessment.

In December 2014, the newly created position of Accountant was filled by promoting Michael Svrcek from the Tangible Capital Assets\Accounting Clerk position. Michael has a Commerce degree from the University of Alberta and is currently working on his Certified Professional Accountant designation. Michael previously worked on updating our TCA Policy, processing capital transactions and various other accounting tasks.

We are excited to have everyone join our administration team and are looking forward to working with them on our future projects.

## Projects completed in 2014

### Information Technology (IT)

- Replaced obsolete network equipment with new managed switches and routers.
- Moved mail server to independent virtual server and upgraded to Exchange 2013.
- Replaced 12 obsolete computers and laptops.
- Moved WorkTech to stand-alone server.

### Geographic Information Systems (GIS)

- Validate rural addressing with Emergency Response Centre, E911 Service address and database.
- Assign new rural addresses as required.
- Acquire new Aerial Ortho photography in spring/summer, available for use in fall.

### Risk Management

- Insurance services including support for 21 Additional Named Insured's (ANI's).
- Worked with consultant to assess replacement values for ANI and County buildings.

### Human Resources

- Implement policy to provide a mid-month advance to staff.
- Provide new orientation packages for all new employees.
- Continued professional development of all staff.

### Finance General

- Development and renewal of agreements, contracts, leases.
- Set equipment charge-out rates at actual costs from costing software.

- Obtained additional grant funding through new Grant Writer/Coordinator initiatives.

### Utilities

- Continued capital levy contributions from hamlet utility systems to set aside reserve funds for future utility capital replacements for each hamlet.
- Continued to increase utility rates to bring the County closer to a fair and equitable system with full user cost recovery for these services.

### Records Management

- Management of all County records.
- Freedom of Information Protection of Privacy Act and Regulations administration.
- Review various electronic records management software.
- Scan paper records to move towards electronic document management.

### Strategic Planning

- Prepared an interim five year budget for the County for both Operating and Capital revenue and expenditures (2015 – 2019).
- Started County office expansion to accommodate a new Emergency Operations/Training Centre and new offices.
- Special projects as directed by the CAO and Council.

### Pat Leitch

General Manager of Corporate and Financial Services

Ph: 403.934.3321

Pat.Leitch@wheatlandcounty.ca

## Projects planned for 2015

### Information Technology (IT)

- Replace SCADA servers in Gleichen and Speargrass water treatment plants.
- Increase long-term server backup storage by installing larger hard drives in backup appliance.
- Replace approximately 15 obsolete desktop and laptop computers.
- Subject to grant approval:
- Install backup router which will provide redundancy should the first router fail.
- Install two new network attached storage devices (Admin and Public Works) to increase storage capacity for GIS data (eg. Orthophoto) and Protective Services video data.
- Development and update IT policies and procedures.
- Establish an IT strategic plan.
- Explore Tablets for field inspections.
- Set up Inventory Scanning system for WorkTech.
- Explore options to go paperless for field inspections.
- Investigate Large volume printer replacement (RICOH's) and Plotter.
- Review IT Contract arrangement versus In-house staffing.

### Geographic Information Systems (GIS)

- Migrate from Webmap to rebranded MuniSight ES to access GIS data.
- Investigate Database link to development & subdivisions to display on MuniSight.
- Migrate Public Internet Access to GIS Data from Webmap to MuniSight.
- Integrate Geographic Information System with fixed asset software.

### Property Assessment

- Review of 2014 Aerial photos for possible impact to industrial & non-residential (eg. Gravel Pits) changes to Assessment.



## **Risk Management**

- Implement system to track incidents in WorkTech.
- Insurance services including support for 21 Additional Named Insured's.
- Risk assessment rating on all County buildings.

## **Human Resources**

- Hire and train a Human Resources professional. (February 2015).
- Hire and train a Payroll Clerk. (March 2015).
- Hire and train TCA/Accounting Clerk position (March 2015).
- Hire and train an Administrative Assistant\Reception Backup position (April 2015).
- Full Time Communications position (June 2015).
- Train Accountant position (December 2015).
- Complete training of new Manager of Finance (December 2015).
- Potential increase in Health and wellness amount.
- Lunch and Learn seminars.
- Continued professional development of all staff.
- Succession planning.
- Implement Human Resources software.
- Review benefits provided and obtain quotes on competitive benefit packages.
- Review office equipment and create a capital replacement plan.

## **Finance General**

- Implementation of purchasing card program for purchases that will provide a cash rebate based on funds spent.
- Pursue potential grant opportunities to obtain additional funding.
- Work closely with Villages to provide assistance with grant applications.
- Collaborate with other Municipalities to work together and increase grant funding for projects.

- Collaborate with other Municipalities on Contaminated Sites review for PSAB 3260.

## **Financial Reporting**

- Provide consistent, accurate and transparent financial reporting and performance measures to Council and County ratepayers.
- Develop automated financial reporting through software.

## **Utilities**

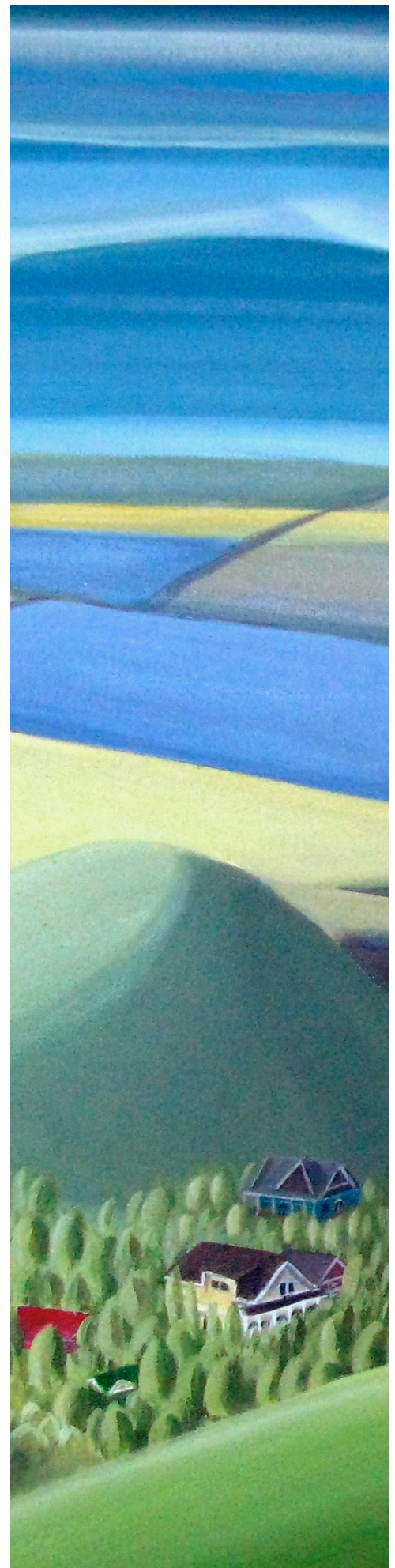
- Provide option of e-billing to utility customers.
- Investigate potential for monthly utility invoicing.
- Prepare updated 10 year utility capital plan. Update capital levy as required.
- Continue move to full cost recovery of utility costs to ensure equitable distribution of costs.
- Implement dye pack and rebate program to promote water conservation.

## **Records Management**

- Purchase and implement records management software.
- Scan paper records to move towards electronic document management.
- Implement system to automate destruction of records.
- Review corporate records and arrange for additional on-site or off-site storage.
- Update and educate staff on Records Retention Bylaw.
- Draft and implement policies, procedures and guidelines for records management.

## **Strategic Planning**

- Purchase and implement Asset Management and Long Term Budgeting Software.
- Development 10 Year Capital Asset replacement plan.
- Develop Process for assessing condition of assets and life cycle costs.



# Assessment Department

Due to some residential and non-residential development, the 2014 Assessment year experienced an overall change of \$+112.040 million (M) in the assessment roll or approximately +2.72% compared to 2013 Assessment roll which generates a 2014 total taxable assessment of 4,229,198,620. Below is a chart that shows the change by assessment class and net change.

Mill Code	Description	2013 Assessment	2014 Assessment	Net Change (2014-2013)
FL	Farmland	200,355,730	200,333,990	-21,740
M&E	Machinery & Equipment	1,045,098,400	1,033,417,880	-11,680,520
NORES	Non-Residential	1,933,132,460	1,967,692,700	34,560,240
RES	Residential	938,571,270	1,027,754,050	89,182,780
Grand Total Taxable:		4,117,157,860	4,229,198,620	112,040,760

Assessment is the evaluation of all assessable properties on an annual basis with adherence to the Alberta Statute, Municipal Government Act (M.G.A.) and associated regulations. The purpose of assessment is to fairly and equitably establish values allowing for the fair distribution of the property tax burden.

Assessed values are based on establishing either a Market or Regulated Value.

- **Market Value** is defined by the Municipal Government Act Section 1(n) "means the amount that a property, as defined in section 284(1)(r), might be expected to realize if it is sold on the open market by a willing seller to a willing buyer." The market value date is established as of July 1st, the year proceeding the tax year (i.e., July 1, 2014 Assessment (valuation Date) for 2015 Tax Year).
- **Regulated Value** is based on rates established annually by Alberta Municipal Affairs, Assessment Services Branch, and published in the Alberta Farmland Assessment Manual, the Alberta Machinery and Equipment Assessment Manual and the Alberta Linear Property Assessment Manual.

## Classes of Assessment

### 1. Farmland

Land used in the production of an agricultural product: (i.e. crop, hay, pasture, trees, sod, horticulture (shrubs), aviculture (birds), apiculture (bees), aquaculture (fish)) is assessed at a Regulated Value. The current base rate for the agricultural use value of farmland is set at \$350 / Acre for Dry Arable or Pasture Land and is adjusted downwards for any factors that hinder productivity (i.e., type of soil, amount of topsoil, texture of the soil's surface and subsurface, topography, stones, any other productivity impediment).

### 2. Non Residential

An industry or commerce or another use takes place, or is permitted to take place, on the property including land, buildings and structures (i.e., stores, mechanical repairs, golf courses, gravel pits, land and structures situated at industrial plants excluding Machinery & Equipment) is assessed at Market Value. Linear property, a subclass of non-residential, includes cable distribution, electric transmission lines, telecommunication equipment, pipelines, oil and gas wells, is assessed at a Regulated Value.

### 3. Machinery and Equipment

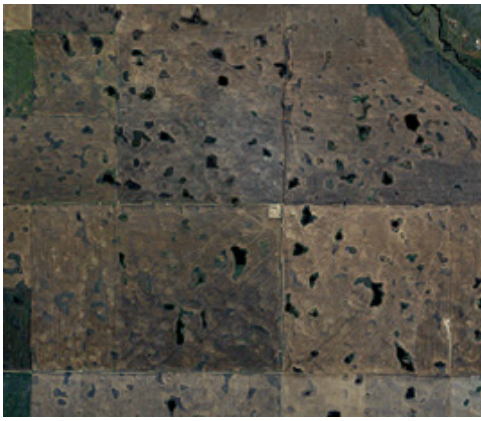
Any installation used in the processing or manufacturing of a product (i.e., separators or dehydrators or compressors at gas and oilfield installations, certain components at the large grain elevators) is assessed at a Regulated Value.

### 4. Residential

Typically a residence or use of property that has not been classed as any of the above. The assessment for residential parcels less than or equal to 3 acres represents the average market value for land and improvements (any buildings or structures). For parcels greater than 3 acres, the assessment includes a minimum of 3 acres and the residential improvements assessed at market value and any remaining land is assessed at Market Value unless deemed farmland.

The assessment department consists of 3.25 FTE personnel: Dennis Klem A.M.A.A. Senior Assessor; Tom Hulisz, Assistant Assessor; Cheryl Klemmensen, Assessment Clerk and .25 FTE contracted personnel





# Geographic Information System

## G.I.S. Department

*Submitted by Dennis Klem, Senior Assessor / G.I.S. Coordinator*

The main purpose of the G.I.S. Department is to digitize the County map and link all other digital County related data to the map, thereby allowing quick and easy retrieval of the County's digital information. Some examples of the digital information that is available through the County's G.I.S include:

- Property features such as: parcel boundaries and dimensions, legal description, location of residence
- Single Line Road Network
- 2014 color ortho aerial photography flown in the July & August with a detail resolution of 0.3m pixel for the entire County
- 2012 color ortho aerial photography flown in the spring with a detail resolution of 0.3m pixel for the entire County
- 2010 color ortho aerial photography flown in the spring with a detail resolution of 0.3m pixel for the portion of County south of Township 27
- 2009 color ortho aerial photography flown in the fall with a detail resolution of 0.3m pixel for the only Township 27 & 28 (Balance of County was flown in 2010)
- 2007 color ortho aerial photography flown during the summer and fall with a detail resolution of 0.3m pixel for the entire County except for all of Township 21 and Twp. 22 Range 25
- 2005 color ortho aerial photography and 2000 ortho black & white aerial photography
- 2006 September black & white aerial photography for Highway No.1 area structure plan
- Ownership and contact information
- Assessment data including pictures of all residences and other assessable buildings
- Municipal data showing areas of: Electoral district, Fire Response, Rescue & Ambulance, As-built drawings for the County's underground assets such as water and sewer lines
- Oil & Gas installations including well and pipeline locations
- Rural Address Data Base

## 2014 G.I.S Initiatives:

Completed validation of County rural address database with the TELUS 911 phone number database. Rural addresses were matched to the corresponding TELUS number and the correlated database was supplied to TELUS allowing 911 dispatchers to route emergency personnel to the correct address much more efficiently than the previous system which utilized legal land location.

Acquired color orthorectified aerial photographs, resolution of 0.3m, flown between July and August for the entire County and integrated into the G.I.S. The project was conducted in partnership with Rockyview County resulting in cost savings for both parties.

County maps and map books were updated semi-annually and made available for public purchase digitally and in hardcopy.

## Contacts

Reid Konschuh, IT/GIS/GPS Technician

Dennis Klem, Senior Assessor / G.I.S. Coordinator

County Office 403.934.3321

## Planned future G.I.S Initiatives:

Commence review of Hamlet civic addressing and street sign review project (to be completed in fall of 2015) within the following:

- Carseland,
- Chancellor
- Cheadle
- Cluny
- Gleichen Hamlet
- Eagle Lake
- Lyalta and Lakes Of Muirfield
- Namaka
- Redland
- Rosebud
- Speargrass
- Wheatland Industrial Park

In 2016 a process will be established for the updated civic address sign placement.

The rural address database will be updated on an ongoing basis and new signs will be installed and unnecessary signs removed as required.

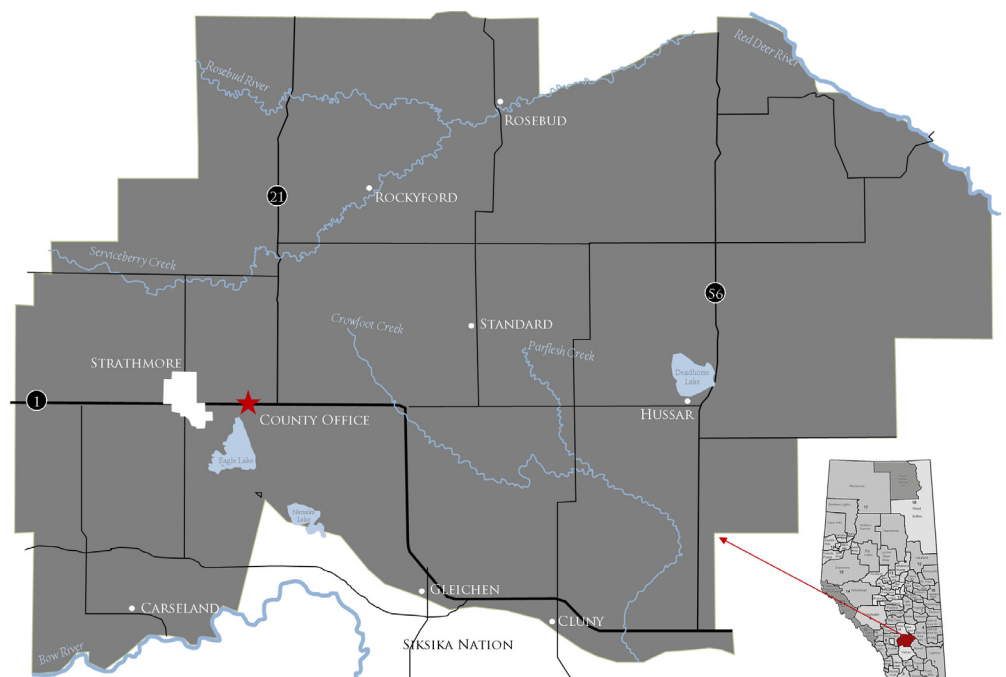
Ownership maps and map books will be updated semi-annually and available for purchase digitally and in hard copy.

## G.I.S Products available

Free GIS digital data available online via [www.wheatlandcounty.ca](http://www.wheatlandcounty.ca) Click on the “County Maps” section and look for the “Digital Online GIS Maps” sub-section. Enter the mapping application by clicking on the “Open digital online GIS maps” then click the GO! link. Easy to follow instructions on using this site can be accessed by clicking on the “View GIS Map User Guide” link

The following products are for sale in either paper copy or digital copy, please contact Wheatland County for Current prices:

- Ownership wall map 30”X42” (Please note that all County maps are updated on a semi-annual basis)
- Color aerial photography (2000, 2005, and 2007, 2009, 2010, 2012, 2014) can be printed on letter, legal or tabloid (11”X17”) size paper.
- Map Book (approx 90 pages) that has the County map and hamlet map in one booklet form containing 1 page per township or hamlet





# **WHEATLAND COUNTY**

## **Consolidated Financial Statements**

**For the year ended December 31, 2014**

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**WHEATLAND COUNTY**  
**TABLE OF CONTENTS**  
For the year ended December 31, 2014

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<b>INDEPENDENT AUDITOR'S REPORT</b>	1
<b>MANAGEMENT REPORT</b>	2
<b>FINANCIAL STATEMENTS</b>	
CONSOLIDATED STATEMENT OF FINANCIAL POSITION	3
CONSOLIDATED STATEMENT OF OPERATIONS	4
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS	5
CONSOLIDATED STATEMENT OF CASH FLOW	6
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS	7 - 19
SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS	20 - 22





# Young Parkyn McNab LLP

CHARTERED ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

To: The Reeve and Members of Council of  
Wheatland County

We have audited the accompanying consolidated financial statements of Wheatland County which comprise the consolidated statement of financial position as at December 31, 2014, and the consolidated statements of operations, change in net financial assets and cash flow 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 Wheatland County as at December 31, 2014 and the results of its operations, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Lethbridge, Alberta

May 19, 2015

*Young Parkyn McNab LLP*

Chartered Accountants

## MANAGEMENT REPORT

The consolidated financial statements are the responsibility of the management of Wheatland County.

These consolidated financial statements have been prepared from information provided by management. Financial statements are not precise since they include certain amounts based on estimates and judgments. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly, in all material respects.

The County maintains systems of internal accounting and administrative controls that are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and that the County's assets are properly accounted for and adequately safeguarded.

The elected Council of Wheatland County is responsible for ensuring that management fulfils its responsibilities for financial statements. Council carries out its responsibility principally through the committee as a whole.

The Council meets annually with management and the external auditors to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, and to satisfy itself that each party is properly discharging its responsibilities. Council also considers the engagement or re-appointment of the external auditors. Council reviews the monthly financial reports.

The consolidated financial statements have been audited by Young Parkyn McNab LLP, Chartered Accountants, the external auditors, in accordance with Canadian generally accepted auditing standards on behalf of the Council, residents and ratepayers of the County. Young Parkyn McNab LLP has full and free access to the Council.

Chief Administrative Officer





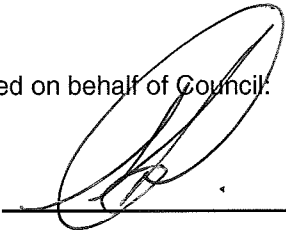
**WHEATLAND COUNTY**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**As at December 31, 2014**

	2014	2013
<b>Financial assets</b>		
Cash and temporary investments (note 2)	\$ 67,373,535	\$ 63,307,238
Taxes and grants in place of taxes receivable (note 3)	1,095,162	941,429
Trade and other receivables	1,446,852	4,799,894
Land held for resale	244,568	244,568
Loans receivable (note 4)	102,588	185,509
Debt charges recoverable (note 5)	2,220,435	2,372,029
	<u>72,483,140</u>	<u>71,850,667</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities	3,505,355	6,061,546
Employee benefit obligations (note 6)	1,090,513	1,057,042
Provision for reclamation	1,468,521	1,060,419
Deferred revenue (note 7)	3,796,107	8,598,189
Long-term debt (note 8)	2,760,357	2,945,832
	<u>12,620,853</u>	<u>19,723,028</u>
<b>Net financial assets</b>	<u>59,862,287</u>	<u>52,127,639</u>
<b>Non-financial assets</b>		
Cultural and historical assets	509,641	509,641
Prepaid expenses	271,275	145,573
Inventory for consumption	10,341,318	10,486,900
Tangible capital assets (schedule 2)	212,725,705	211,124,361
	<u>223,847,939</u>	<u>222,266,475</u>
<b>Accumulated surplus</b> (note 9)	<u>\$ 283,710,226</u>	<u>\$ 274,394,114</u>

*Commitments and contingencies* (note 18)

Approved on behalf of Council:

Reeve

  
\_\_\_\_\_

Councilor

  
\_\_\_\_\_

**WHEATLAND COUNTY**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
For the year ended December 31, 2014

	Budget (Unaudited)	2014	2013
<b>Revenue</b>			
Net property taxes (note 12)	\$ 29,115,329	\$ 29,388,683	\$ 27,470,133
User fees and sales of goods	1,446,950	936,723	1,038,980
Government transfers for operating (note 13)	1,120,159	915,912	1,804,752
Investment income	746,433	1,371,334	745,546
Penalties and costs of taxes	100,600	150,431	150,925
Development levies	75,000	103,845	173,992
Licenses and permits	516,100	744,407	674,419
Rental	60,500	31,733	57,813
Other	460,500	1,026,486	655,233
	<u>33,641,571</u>	<u>34,669,554</u>	<u>32,771,793</u>
<b>Expenses (note 14)</b>			
Legislative	504,420	493,257	501,981
Administration	3,585,815	3,315,572	3,989,196
Police, fire, disaster, ambulance and bylaw enforcement	3,102,121	2,613,834	2,309,922
Roads, streets, walks and lighting	22,168,889	21,392,537	20,789,554
Water supply and distribution	1,134,649	1,079,471	1,155,054
Wastewater treatment and disposal	776,450	603,132	550,180
Waste management	732,100	782,482	685,298
Public health and welfare services	77,300	171,762	55,140
Economic and agricultural development	1,122,000	810,178	766,338
Subdivision land and development	1,364,200	763,979	750,513
Recreation and culture	518,828	585,582	567,086
	<u>35,086,772</u>	<u>32,611,786</u>	<u>32,120,262</u>
<b>Excess of revenue over expenses before other</b>	<u>(1,445,201)</u>	<u>2,057,768</u>	<u>651,531</u>
<b>Other</b>			
Government transfers for capital (note 13)	10,628,770	7,234,923	7,028,872
Contributed assets	300,226	23,421	909,565
	<u>10,928,996</u>	<u>7,258,344</u>	<u>7,938,437</u>
<b>Excess of revenue over expenses</b>	<u>9,483,795</u>	<u>9,316,112</u>	<u>8,589,968</u>
<b>Accumulated surplus, beginning of year</b>	<u>274,394,114</u>	<u>274,394,114</u>	<u>265,804,146</u>
<b>Accumulated surplus, end of year</b>	<u>\$ 283,877,909</u>	<u>\$ 283,710,226</u>	<u>\$ 274,394,114</u>



**WHEATLAND COUNTY**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
For the year ended December 31, 2014

	Budget (Unaudited)	2014	2013
<b>Excess of revenue over expenses</b>	\$ 9,483,795	\$ 9,316,112	\$ 8,589,968
Acquisition of tangible capital assets	(27,022,899)	(15,600,271)	(15,022,697)
Amortization of tangible capital assets	12,194,400	12,850,148	12,398,833
Contributed assets	(300,226)	(23,421)	(909,565)
Gain on disposal of tangible capital assets	(859,711)	(74,256)	(121,300)
Proceeds on disposal of tangible capital assets	-	1,246,457	991,198
	(15,988,436)	(1,601,343)	(2,663,531)
Net change in inventory for consumption	-	145,581	(392,822)
Net change in prepaid expense	-	(125,702)	105,178
Acquisition of cultural and historical assets	-	-	(114,330)
	-	19,879	(401,974)
<b>Increase in net financial assets</b>	(6,504,641)	7,734,648	5,524,463
<b>Net financial assets, beginning of year</b>	52,127,639	52,127,639	46,603,176
<b>Net financial assets, end of year</b>	\$ 45,622,998	\$ 59,862,287	\$ 52,127,639

**WHEATLAND COUNTY**  
**CONSOLIDATED STATEMENT OF CASH FLOW**  
For the year ended December 31, 2014

	2014	2013
<b>Operating transactions</b>		
Excess of revenue over expenses	\$ 9,316,112	\$ 8,589,968
Adjustments for items which do not affect cash		
Gain on disposal of tangible capital assets	(74,256)	(121,300)
Amortization of tangible capital assets	12,850,148	12,398,833
Contributed assets	(23,421)	(909,565)
	22,068,583	19,957,936
Net change in non-cash working capital items		
Taxes and grants in place of taxes receivable	(153,733)	(238,151)
Trade and other receivables	3,353,042	(986,189)
Land held for resale	-	715
Loans receivable	82,921	(30,609)
Debt charges recoverable	151,594	(372,029)
Inventory for consumption	145,581	(392,823)
Prepaid expenses	(125,702)	105,178
Accounts payable and accrued liabilities	(2,556,191)	1,229,772
Employee benefit obligations	33,471	110,885
Deferred revenue	(4,802,082)	(2,943,072)
Provision for reclamation	408,102	222,704
Cash provided by operating transactions	18,605,586	16,664,317
<b>Capital transactions</b>		
Proceeds on disposal of tangible capital assets	1,246,457	991,198
Acquisition of tangible capital assets	(15,600,271)	(15,022,697)
Acquisition of cultural and historical assets	-	(114,330)
Cash applied to capital transactions	(14,353,814)	(14,145,829)
<b>Financing transactions</b>		
Proceeds of long-term debt	-	208,300
Repayment of long-term debt	(185,475)	(197,388)
Cash applied to financing transactions	(185,475)	10,912
<b>Increase in cash and temporary investments</b>	4,066,297	2,529,400
<b>Cash and temporary investments, beginning of year</b>	63,307,238	60,777,838
<b>Cash and temporary investments, end of year</b>	\$ 67,373,535	\$ 63,307,238



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**WHEATLAND COUNTY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2014**

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**1. Significant accounting policies**

The consolidated financial statements of Wheatland County are the representations of management prepared in accordance with generally accepted accounting principles for local government established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the County are as follows:

**(a) Reporting entity**

The consolidated financial statements reflect the assets, liabilities, revenue and expenses, changes in fund balances and change in financial position of the reporting entity which comprises all of the organizations that are owned or controlled by the County and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

Taxes levied also includes requisitions for educational, health care, 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) Investments**

Investments are recorded at amortized cost. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

**(d) 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 unmatured long-term debt, less actuarial requirements for the retirement of any sinking fund debentures.

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**WHEATLAND COUNTY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2014**

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**1. Significant accounting policies, continued**

(e) Inventories for resale

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

(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) 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.

(h) Tax revenue

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

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

(i) 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 expense 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.

(j) 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 revenue over expenses, provides the consolidated Change in Net Financial Assets for the year.



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**WHEATLAND COUNTY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2014**

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**1. Significant accounting policies, continued**

(j) Non-financial assets, continued

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development 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:

	Years
Land improvements	15-30
Buildings	25-50
Engineered structures	20-55
Machinery and equipment	5-40
Vehicles	5-15

Certain sub-classes of vehicles, machinery and equipment use the units of production method of amortization.

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. For certain sub-classes of vehicles, machinery and equipment, actual units are used in the year of acquisition and 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 also are 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 as separate non-financial asset. Cultural and historical assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. These assets are worth preserving perpetually and as such have no annual amortization charges.

**WHEATLAND COUNTY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2014

**2. Cash and temporary investments**

	2014	2013
Cash	\$ 1,794,656	\$ 992,711
Temporary investments	67,280,588	63,143,516
Cash held in trust (note 16)	(1,701,709)	(828,989)
	<u>\$ 67,373,535</u>	<u>\$ 63,307,238</u>

Temporary investments are guaranteed investment certificates with maturities of one year or less and interest rates of 1.9% to 2.55%.

The County has an operating loan facility of up to \$2,000,000, repayable on demand with interest at bank prime minus 0.25% per annum. This facility was not being used at year end.

**3. Taxes and grants in place of taxes receivables**

	2014	2013
Current	\$ 774,462	\$ 664,627
Arrears	538,961	386,607
	<u>1,313,423</u>	<u>1,051,234</u>
Allowance for doubtful taxes	(218,261)	(109,805)
	<u>\$ 1,095,162</u>	<u>\$ 941,429</u>

**4. Loans receivable**

	2014	2013
Rosebud Fire Association	\$ -	\$ 73,526
Strathmore Rural Fire Association	102,588	111,983
	<u>\$ 102,588</u>	<u>\$ 185,509</u>

The Rosebud Fire Association loan was received in full during the year.

The Strathmore Rural Fire Association loan is an unsecured loan that accrues interest at a rate of 1.4% annually. Payments on the loan are made monthly over ten years.



**WHEATLAND COUNTY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2014

**5. Debt charges recoverable**

	2014	2013
Current debt charges recoverable	\$ 145,352	\$ 141,607
Non-current debt charges recoverable	2,075,083	2,230,422
	<u>\$ 2,220,435</u>	<u>\$ 2,372,029</u>

The principal balance plus interest at 2.658%, is recoverable from Strathmore Seed Cleaning Plant in semi-annual installments of \$101,367 including interest until maturity on December 17, 2027.

	Principal	Interest	Total
2015	\$ 145,352	\$ 57,382	\$ 202,734
2016	149,195	53,539	202,734
2017	153,140	49,594	202,734
2018	157,189	45,545	202,734
2019	161,346	41,388	202,734
Thereafter	1,454,213	217,246	1,671,459
	<u>\$ 2,220,435</u>	<u>\$ 464,694</u>	<u>\$ 2,685,129</u>

**6. Employee benefit obligations**

	2014	2013
Vacation and overtime	\$ 413,263	\$ 366,616
Early retirement incentive	498,030	390,798
Accrued salaries	179,220	299,628
	<u>\$ 1,090,513</u>	<u>\$ 1,057,042</u>

**Vacation and overtime**

The vacation and overtime liability is comprised of the vacation and overtime that employees are deferring to future years. Employees have either earned the benefits (and they are vested) or are entitled to these benefits within the next budgetary year.

**Early retirement incentive**

The County provides an early retirement incentive plan. Employees who have at least 5 years of service and are over the age of 55 are eligible to be paid 3% of their annual salary for every year of service, up to a maximum of 50% of their annual salary.

Council passed a motion restricting participation in the program for new employees of Wheatland County. Employees hired on or after January 2, 2013 are not eligible for this program.

**WHEATLAND COUNTY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2014

**7. Deferred revenue**

	2014	2013
Alberta Municipal Infrastructure Program - capital	\$ 1,728,263	\$ 7,209,965
Municipal Sustainability Initiative - capital	976,461	427,486
Federal Gas Tax Fund - capital	212,232	-
Dalum Fire Association - capital	106,550	-
Basic Municipal Transportation grant - capital	61,196	163,333
Other capital	37,890	15,139
Other operating	111,540	96,854
Municipal Sustainability Initiative - operating	-	133,990
Offsite levies	479,475	468,922
Development security deposit	82,500	82,500
	<b>\$ 3,796,107</b>	<b>\$ 8,598,189</b>

**8. Long-term debt**

	2014	2013
Special levy and utility supported debentures	\$ 539,922	\$ 583,791
Self supported debentures - operating	2,220,435	2,362,041
	<b>\$ 2,760,357</b>	<b>\$ 2,945,832</b>

Current portion	\$ 184,709	\$ 178,986
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Principal and interest repayments are due as follows:

	Principal	Interest	Total
2015	\$ 184,709	\$ 83,462	\$ 268,171
2016	190,637	77,531	268,168
2017	196,788	71,382	268,170
2018	203,164	65,006	268,170
2019	209,777	58,393	268,170
Thereafter	1,775,282	231,627	2,006,909
	<b>\$ 2,760,357</b>	<b>\$ 587,401</b>	<b>\$ 3,347,758</b>

Debenture debt is repayable to Alberta Capital Finance Authority and bears interest at rates ranging from 2.63% to 6.63% per annum and matures in periods 2020 through 2027. Debenture debt is issued on the credit and security of the County at large.

Interest on long-term debt amounted to \$87,915 (2013 - \$95,335). The County's total cash payments for interest in 2014 were \$89,184 (2013 - \$91,258).

**WHEATLAND COUNTY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2014

**9. Accumulated surplus**

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

	2014	2013
Unrestricted surplus	\$ 14,011,729	\$ 11,868,766
Internally restricted surplus (reserves) (note 10)	57,512,714	51,984,778
Equity in tangible capital assets (note 11)	212,185,783	210,540,570
	<u>\$ 283,710,226</u>	<u>\$ 274,394,114</u>

**10. Reserves**

Council has set up reserves for various purposes. These reserves are either required by legislation or set up at the discretion of Council to provide funding for future expenditures.

	2014	2013
Transportation - unpaved roads	\$ 20,783,939	\$ 18,890,544
Municipal equipment	8,239,446	8,331,963
Transportation - paved roadways	7,719,287	7,322,838
Utilities - Gleichen	4,927,834	293,012
Transportation - bridges/culverts	3,868,024	4,869,340
Regional water and wastewater	1,547,833	1,547,833
Municipal reserve	1,512,996	1,391,291
Fire capital	1,439,285	1,216,877
Facility infrastructure	1,420,226	1,768,696
Brownfields	1,000,000	1,000,000
Gravel reclamation	943,986	792,583
Agriculture Service Board	550,092	843,377
Capital continuity	534,123	921,886
Operating continuity	446,382	474,746
Storm drainage	442,100	499,605
Information services	265,543	180,976
Cluny community infrastructure	255,173	249,726
Emergency preparedness	246,200	250,000
Community aggregate payment levy	219,070	126,869
Land development	194,503	154,994
Waste	165,356	165,356
Utilities - Carseland	161,411	109,650
Safety	136,142	80,259
Professional development	100,912	54,959
Utilities - Speargrass	96,467	83,155
Standard site	78,918	80,114
Utilities - Rosebud	60,522	57,166
Library	42,875	32,655
Utilities - Cluny	39,325	33,150
Gleichen community infrastructure	35,128	34,378
Rosebud water and wastewater	29,342	28,716



**WHEATLAND COUNTY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2014

**10. Reserves, continued**

Tax stabilization	9,179	-
Cenotaph	588	588
Cemetery	507	-
Community enhancement	-	84,733
Debenture debt reduction	-	12,743
	<b>\$ 57,512,714</b>	<b>\$ 51,984,778</b>

**11. Equity in tangible capital assets**

	2014	2013
Tangible capital assets (schedule 2)	\$ 544,401,442	\$ 532,574,256
Accumulated amortization (schedule 2)	(331,675,737)	(321,449,895)
Capital long-term debt	(539,922)	(583,791)
	<b>\$ 212,185,783</b>	<b>\$ 210,540,570</b>

**12. Net municipal property taxes**

	Budget (Unaudited)	2014	2013
<b>Taxation</b>			
Real property taxes	\$ 20,502,300	\$ 20,471,523	\$ 19,868,889
Linear property taxes	19,322,927	19,667,110	18,255,792
Government grants in place of property taxes	40,900	43,533	40,883
Community aggregate levy	112,100	84,656	112,128
	<b>39,978,227</b>	<b>40,266,822</b>	<b>38,277,692</b>
<b>Requisitions</b>			
Alberta School Foundation Fund	10,299,186	10,299,186	10,260,304
Wheatland Foundation and Housing Management Body	259,487	266,373	247,339
Drumheller Solid Waste Management Association	304,225	312,580	299,916
	<b>10,862,898</b>	<b>10,878,139</b>	<b>10,807,559</b>
	<b>\$ 29,115,329</b>	<b>\$ 29,388,683</b>	<b>\$ 27,470,133</b>

**WHEATLAND COUNTY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2014

**13. Government transfers**

	Budget (Unaudited)	2014	2013
<b>Transfers for operating:</b>			
Provincial unconditional grants	\$ 1,027,059	\$ 741,911	\$ 1,615,921
Other local government transfers	93,100	174,001	188,831
	1,120,159	915,912	1,804,752
<b>Transfers for capital:</b>			
Provincial unconditional grants	10,628,770	7,234,923	7,028,872
	\$ 11,748,929	\$ 8,150,835	\$ 8,833,624

**14. Expenses by object**

	Budget (Unaudited)	2014	2013
Salaries, wages and benefits	\$ 10,524,540	\$ 9,516,817	\$ 8,779,533
Contracted and general services	6,325,310	4,428,736	5,416,794
Materials, goods, supplies and utilities	3,892,000	3,363,458	2,724,133
Bank charges and short term interest	6,500	14,551	11,981
Interest on long term debt	241,984	87,996	95,335
Transfers to organizations and others	2,661,149	2,426,998	2,809,673
Contingency fund	100,000	-	-
Provision for allowances	600	(2,662)	5,280
Amortization of tangible capital assets	12,194,400	12,850,148	12,398,833
Gain on disposal of tangible capital assets	(859,711)	(74,256)	(121,300)
	\$ 35,086,772	\$ 32,611,786	\$ 32,120,262

**WHEATLAND COUNTY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2014

**15. 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 County be disclosed as follows:

	2014	2013
Total debt limit	\$ 52,004,331	\$ 49,192,457
Total debt	2,760,357	2,945,832
	<u>\$ 49,243,974</u>	<u>\$ 46,246,625</u>
Debt servicing limit	\$ 8,667,389	\$ 8,198,743
Debt servicing	268,170	268,170
	<u>\$ 8,399,219</u>	<u>\$ 7,930,573</u>

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

**16. Trust funds**

Trust funds administered by the County on behalf of others consist of the following:

	2014	2013
Seniors and physically challenged	\$ 2,537	\$ 12,452
Madsen charity	53,127	56,967
Madsen scholarship	40,029	39,951
Thurston	7,421	7,262
Wheatland and Adjacent Districts Emergency Medical Services Association	380,110	711,857
Golden Hills school security deposit	1,218,385	-
Rental deposit	100	500
	<u>\$ 1,701,709</u>	<u>\$ 828,989</u>

The above trust funds are not recorded in the financial statements (Note 1a).



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**WHEATLAND COUNTY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2014**

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**17. Local authorities pension plan**

Employees of the County participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Alberta Public Sector Pensions Plans Act. The plan serves about 230,000 people and 418 employers. The LAPP is financed by the 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 County is required to make current service contributions to the LAPP 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 County 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 County to the LAPP in 2014 were \$672,287 (2013 - \$600,341). Total current service contributions by the employees of the County to the LAPP in 2014 were \$619,820 (2013 - \$548,721).

At December 31, 2013, the LAPP disclosed an actuarial deficiency of \$4.86 billion.

**18. Commitments and contingencies**

Wheatland County is a member of the Jubilee Reciprocal Insurance Exchange (JRIE) and the Genesis Reciprocal Insurance Exchange (GRIE) which provide liability insurance. The investment in these programs is not reflected as an asset in the accompanying financial statements.

Under the terms of membership, the County could become liable for its proportionate share of any claim losses in excess of the funds held by either exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

**WHEATLAND COUNTY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2014

**19. Financial instruments**

Wheatland County'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 County is not exposed to significant interest or risk arising from these financial instruments.

Wheatland County 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 County provides services may experience financial difficulty and be unable to fulfil 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.

**20. Salary and 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:

	(1)	(2)		
	Salary	Benefits & allowances	2014	2013
Council				
Armstrong	\$ 35,614	\$ 29,279	\$ 64,893	\$ 68,162
Bland	29,583	24,166	53,749	52,445
Booth	31,247	27,462	58,709	61,091
Harwood	28,156	15,508	43,664	4,612
Knight	29,789	25,839	55,628	55,781
Koester	33,671	25,958	59,629	60,620
Sauve	-	-	-	51,500
Vander Velde	30,664	18,372	49,036	52,889
Chief Administrative Officer Parkin	164,432	44,428	208,860	152,822
Chief Administrative Officer Deak	\$ -	\$ -	\$ -	\$ 165,770

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

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

Benefits and allowances figures also include the employer's share of the costs of additional taxable benefits including special leave with pay, financial planning services, retirement planning services, concessionary loans, travel allowances, car allowances, and club memberships.

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**WHEATLAND COUNTY**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2014**

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**21. Segmented disclosure**

The County 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 3).

**22. Approval of financial statements**

These financial statements were approved by Council and Management.

**23. Budget amounts**

The 2014 budget for the County was approved by Council on April 15, 2014 and has been reported in the consolidated financial statements for information purposes only. These budget amounts have not been audited, reviewed, or otherwise verified.

The approved budget contained reserve transfers, capital additions and principal payments on debt as expenses. Since these items are not included in the amounts reported in the consolidated financial statements, they have been excluded from the budget amounts presented in these financial statements.

Budgeted surplus per financial statements	\$ 9,483,795
Less: Capital expenses	(27,022,899)
Long-term debt repayments	(58,438)
Transfers to reserves	(12,286,975)
Contributed assets	(10,124,700)
Add: Transfer from operating	28,809,129
Transfers from reserves	11,200,088
Equals: Balanced budget	\$ -

**24. Comparative figures**

Where necessary the comparative figures for the 2013 year have been reclassified to conform with 2014 financial statement presentation.



**WHEATLAND COUNTY**  
**SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2014

**Schedule of changes in accumulated surplus**

**Schedule 1**

	Unrestricted	Restricted	Equity in tangible capital assets	2014	2013
Balance, beginning of year	\$ 11,868,764	\$ 51,984,779	\$ 210,540,571	\$ 274,394,114	\$ 265,804,146
Excess of revenue over expenses	9,316,112	-	-	9,316,112	8,589,968
Unrestricted funds designated for future use	(12,739,300)	12,739,300	-	-	-
Restricted funds used for operations	7,211,365	(7,211,365)	-	-	-
Current year funds used for tangible capital assets	(15,600,271)	-	15,600,271	-	-
Contributed tangible capital assets	(23,421)	-	23,421	-	-
Disposal of tangible capital assets	1,172,201	-	(1,172,201)	-	-
Amortization of tangible capital assets	12,850,148	-	(12,850,148)	-	-
Long term debt repaid	(43,869)	-	43,869	-	-
Change in accumulated surplus	2,142,965	5,527,935	1,645,212	9,316,112	8,589,968
<b>Balance, end of year</b>	<b>\$ 14,011,729</b>	<b>\$ 57,512,714</b>	<b>\$ 212,185,783</b>	<b>\$ 283,710,226</b>	<b>\$ 274,394,114</b>

**WHEATLAND COUNTY**  
**SCHEDULES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
For the year ended December 31, 2014

Schedule of tangible capital assets										Schedule 2	
	Land	Land improvements	Buildings	Engineered structures	Machinery and equipment	Vehicles	Construction in progress	2014	2013		
<b>Cost:</b>											
Balance, beginning of year\$	13,002,159	\$ 1,698,787	\$ 8,563,528	\$ 477,756,150	\$ 20,524,970	\$ 6,960,557	\$ 4,068,104	\$ 532,574,256	\$ 519,695,587		
Acquisitions	24,622	314,796	102,495	7,661,877	4,048,994	1,587,960	1,882,948	15,623,692	15,932,263		
Disposals	(60,198)	-	-	(710,687)	(2,320,342)	(705,279)	-	(3,796,506)	(3,053,594)		
Balance, end of year	12,966,583	2,013,583	8,666,023	484,707,340	22,253,622	7,843,238	5,951,052	544,401,442	532,574,256		
<b>Accumulated amortization:</b>											
Balance, beginning of year	-	886,101	2,255,569	305,876,922	8,904,928	3,526,374	-	321,449,894	311,234,756		
Annual amortization	-	92,723	182,354	10,557,966	1,494,502	522,603	-	12,850,148	12,398,833		
Disposals	-	-	-	(591,530)	(1,420,575)	(612,200)	-	(2,624,305)	(2,183,694)		
Balance, end of year	-	978,824	2,437,923	315,843,358	8,978,855	3,436,777	-	331,675,737	321,449,895		
<b>Net book value</b>	<b>\$ 12,966,583</b>	<b>\$ 1,034,759</b>	<b>\$ 6,228,100</b>	<b>\$ 168,863,982</b>	<b>\$ 13,274,767</b>	<b>\$ 4,406,461</b>	<b>\$ 5,951,052</b>	<b>\$ 212,725,705</b>	<b>\$ 211,124,361</b>		
<b>2013 net book value</b>	<b>\$ 13,002,159</b>	<b>\$ 812,686</b>	<b>\$ 6,307,959</b>	<b>\$ 171,879,228</b>	<b>\$ 11,620,042</b>	<b>\$ 3,434,182</b>	<b>\$ 4,068,104</b>	<b>\$ 211,124,361</b>			

**WHEATLAND COUNTY**  
**SCHEDULE TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**For the year ended December 31, 2014**

**Schedule of segmented disclosure**

**Schedule 3**

	General government	Protective services	Transportation services	Environmental services	Public health services	Planning and development	Recreation and culture	Total
<b>Revenue</b>								
Net property taxes	\$ 29,388,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,388,683
User fees and sales of goods	75,984	4,318	310,255	456,364	550	89,252	-	936,723
Government transfers for operating	117,977	44,974	104,969	219,914	-	415,578	12,500	915,912
Investment income	1,282,990	25,731	-	44,666	9	17,938	-	1,371,334
Penalties and costs of taxes	150,431	-	-	-	-	-	-	150,431
Development levies	-	-	-	-	-	103,845	-	103,845
Licenses and permits	300,669	7,080	-	-	-	436,658	-	744,407
Rental	31,133	-	-	-	-	600	-	31,733
Other	124,026	793,134	5,285	54,913	-	-	49,128	1,026,486
	31,471,893	875,237	420,509	775,857	559	1,063,871	61,628	34,669,554
<b>Expenses</b>								
Salaries, wages and benefits	2,019,427	636,801	5,117,917	834,337	5,995	882,445	19,896	9,516,817
Contracted and general services	1,041,899	316,194	1,820,655	646,417	575	544,622	58,374	4,428,736
Materials, goods, supplies and utilities	250,318	88,648	2,680,988	216,755	900	125,835	14	3,363,458
Bank charges and short term interest	14,551	-	-	-	-	-	-	14,551
Interest on long term debt	61,066	-	-	26,930	-	-	-	87,996
Transfers to organizations and others	154,920	1,572,026	-	29,456	164,291	12,000	494,305	2,426,998
Provision for allowances	-	-	-	(2,662)	-	-	-	(2,662)
Amortization of tangible capital assets	257,475	165	11,856,409	713,851	-	9,255	12,993	12,850,148
Loss on disposal of tangible capital assets	9,176	-	(83,433)	-	-	-	-	(74,256)
	3,808,832	2,613,834	21,392,536	2,465,084	171,761	1,574,157	585,582	32,611,786
<b>Excess of revenue over expenses before other</b>	27,663,061	(1,738,597)	(20,972,027)	(1,689,227)	(171,202)	(510,286)	(523,954)	2,057,768
<b>Other</b>								
Government transfers for capital	1,000,000	-	5,242,897	992,026	-	-	-	7,234,923
Contributed assets	-	-	16,941	-	6,480	-	-	23,421
	1,000,000	-	5,259,838	992,026	6,480	-	-	7,258,344
<b>Excess of revenue over expenses</b>	\$ 28,663,061	\$ (1,738,597)	\$ (15,712,189)	\$ (687,201)	\$ (164,722)	\$ (510,286)	\$ (523,954)	\$ 9,316,112



# Valerie Speer

## Local Artist

Rosebud, Wheatland County

Valerie Speer is a local Wheatland County artist from the Hamlet of Rosebud. Much of her work focuses on iconic Canadian landscapes. Her work can be found throughout the County Connector.

Valerie is a self-described “immersionist” as she desires to absorb herself in the environment before expressing it in a painting. She paints prairie and wilderness landscapes in a simplistic yet powerful style, similar to that of Canadian Group of Seven. Technique - acrylic paint on canvas. The big skies, interesting coulees and rawness of the weather systems have challenged and inspired her. Spending time in the mountains evokes feelings of vulnerability while being overwhelmed by the stunning grandeur that is hard to fully drink in. Valerie strives to capture those moments when we are stopped in our tracks by the beauty around us, food for our soul, that we feed on long after the experience has passed.

Currently Valerie displays originals and prints at the Rosebud Centre, in the Hamlet of Rosebud and on [www.valeriespeer.com](http://www.valeriespeer.com). Her artwork is displayed throughout the 2014 Wheatland County Annual Report.

