



Our Mission:

Wheatland County is committed to serving the needs of our diverse rural community.

Our Vision:

We provide consistent, accountable, innovative governance.

Our Values:

- Ethical
- Transparent
- Honest
- Innovative
- Professional
- Consistent

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Message from the Reeve

Looking back on 2015, it's exciting and rewarding to see the ongoing growth and development in the County, and the continued sense of community we feel. As a Council, we encourage development within our borders, while protecting our agricultural land. We have been able to find a good balance in this aspect, and we are committed to maintaining that.

Despite the current economic situation in Alberta, Wheatland County continues to attract new residents and businesses. This is a testament to the quality of life and services in Wheatland County, and to the people who make up our communities.

In 2015, Wheatland County surveyed residents, and found that more than 95% of residents rate their quality of life here as good to very good. The survey also found that, "there is a fundamental belief within the County about the importance of recreation to residents and its value in enhancing quality of life and community cohesiveness". We continue to work in Council and with partner organizations to ensure social and recreational needs are being met. In fact, our relationship with Wheatland



Glenn Koester, Reeve, Wheatland County

Family & Community Support Services (WFCSS) is thriving. In 2015, they provided Wheatland County residents with programs such as *Meals on Wheels, Coats and Cocoa, Income Tax Preparation,* and *Good Food Boxes*—to mention just a few. We are lucky to have them on board, and I thank them for their services.

Council also provided funding to many other community groups and organizations through our CERB program. By working together with these groups, we are enhancing community life in the County, and making this a great place to live and work. I am proud to be a part of it, and look forward to continuing that in 2016. Thank you for the privilege of serving this great County.

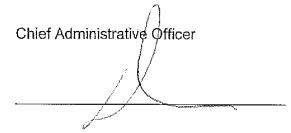
Management Report

The consolidated financial statements are the responsibility of the management of Wheatland County (the "County"). These consolidated financial statements have been prepared from information provided by management. Consolidated 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 consolidated 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 reappointment of the external auditors.



Alan Parkin, Chief Administrative Officer

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





Nightingale Community Hall

Financial Statements

Summary of Auditors' Report

The following is a summary of the consolidated financial statements which present fairly, in all material respects, the financial position of Wheatland County as at December 31, 2015, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards. Complete financial statements are available at: www.wheatlandcounty.ca

Consolidated Statement of Financial Position

Financial Assets	2015
Cash and short-term investments (note 3)	\$ 70,019,173
Taxes and grants in place of taxes receivable (note 4)	912,144
Trade and other receivables	815,415
Land held for resale	244,568
Loan receivable (note 5)	_
Debt charges recoverable (note 6)	2,075,084
	\$ 74.066.384

Cash and short-term investments	2015
Cash	\$ 2,994,130
Short-term investments, including accrued interest	67,302,799
Cash and short-term investments held in trust (note 17)	(277,756)
	\$ 70,019,173

Note 4

Taxes and grants in place of taxes receivables	2015
Current	\$ 848,304
Arrears	476,717
	1,325,021
Allowance for doubtful taxes	(412,877)
	\$ 912,144

Note 5

Loan receivable:

The Strathmore Rural Fire Association loan was an unsecured loan that accrued interest at a rate of 1.4% annually. Payments on the loan were made monthly over ten years. The loan was repaid in full during 2015.

Debt charges recoverable	2015
Current debt charges recoverable	\$ 149,194
Non-current debt charges recoverable	1,925,890
	± 2.07E.004

\$ 2,075,084

The principal balance plus interest at 2.658% (2014 – 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
2016	\$ 149,194	\$ 53,539	\$ 202,733
2017	153,140	49,593	202,733
2018	157,189	45,544	202,733
2019	161,345	41,388	202,733
2020	165,612	37,121	202,733
Thereafter	1,288,604	130,531	1,419,135
	\$ 2,075,084	\$ 357,716	\$ 2,432,800

Note 17

Trust funds	2015
Wheatland and Adjacent Districts Emergency Medical Services Association	\$ 175,337
Madsen charity	51,586
Madsen scholarship	40,658
Thurston School	7,583
Seniors and physically challenged	2,592

\$ 277,756

The above trust funds are not recorded in the consolidated financial statements.

Consolidated Statement of Financial Position

Liabilities	2015
Accounts payable and accrued liabilities	\$ 4,050,729
Deferred revenue (note 8)	3,279,514
Long-term debt (note 9)	2,581,837
Provision for reclamation (note 23)	1,538,538
Employee benefit obligations (note 7)	1,309,657
	\$ 12,760,275
Net financial assets	\$ 61,306,109

Deferred revenue			2015
Golden Hills School Depo	osit		\$ 1,237,414
Municipal Sustainability	Initiative – capital		1,043,454
Offsite levies			596,183
Other operating			235,966
Other capital			81,854
Basic Municipal Transpor	rtation grant – capital		62,533
Federal Gas Tax Fund –	capital		22,110
Alberta Municipal Infrast	tructure Program – capital		_
Dalum Fire Association -	- capital		_
			\$ 3,279,514
Note 9			
Long term debt			2015
Special levy and utility s	supported debentures		\$ 506,753
Self-supported debentur	res – operating		2,075,084
			2,581,837
Less current portion			190,640
			\$ 2,391,197
	Principal	Interest	Total
2016	\$ 190,640	\$ 77,530	\$ 268,170
2017	196,788	71,382	268,170
2018	203,164	65,006	268,170
2019	209,777	58,393	268,170
2020	216,710	51,460	268,170
Thereafter	1,564,758	180,168	1,744,926
	\$ 2,581,837	\$ 503,939	\$ 3,085,776

Provision for reclamation	2015
Balance, beginning of year	\$ 1,468,521
Liabilities incurred	_
Liabilities settled	<u> </u>
Inflation and other adjustments	70,017
Balance, end of year	\$ 1,538,538

Note 7

Employee benefit obligations	2015
Accrued salaries, vacation, and overtime	\$ 661,166
Early retirement incentive	648,491
	\$ 1,309,657

- (a) 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.
- (b) Early retirement incentive: The County provides an early retirement incentive plan. Employees who have at least five 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.

Consolidated Statement of Financial Position

December 31, 2015

Non-Financial Assets	2015
Tangible capital assets (schedule 2)	\$ 218,215,099
Inventory for consumption	10,259,243
Prepaid expenses	310,190
	\$ 228,784,532
Commitments and contingencies (note 19)	
Accumulated surplus (note10)	\$ 290,090,641

Approved on behalf of the Council

Reeve

Council

Schedule 2—Schedule of Tangible Capital Assets

	Land	Land improvements	Buildings	Engineered structures	Machinery & equipment	Vehicles	Construction progress	2015
Costs:					эдагризэн		p. eg. eee	
Balance, beginning of year	\$12,966,583	\$2,013,583	\$8,666,023	\$484,707,855	\$22,253,622	\$7,843,238	\$5,951,052	\$544,401,956
Acquisitions	197,464	609,590	2,094,243	15,219,813	3,444,674	1,648,341	957,395	24,171,520
Disposals	(60,218)	_	_	(277,023)	(1,506,378)	_	(4,842,697)	(6,686,316)
Balance, end of year	13,103,829	2,623,173	10,760,266	499,650,645	24,191,918	9,491,579	2,065,750	561,887,160
Accumulated amortization:								
Balance, beginning of year	_	978,824	2,437,923	315,843,358	8,978,855	3,436,777		331,675,737
Annual amortization	_	108,209	209,139	10,954,973	1,581,155	584,359	_	13,437,835
Disposals	_	_	_	(270,930)	(1,170,581)	_	_	(1,441,511)
Balance, end of year	_	1,087,033	2,647,062	326,527,401	9,389,429	4,021,136	_	343,672,061
Net book value	13,103,829	1,536,140	8,113,204	173,123,244	14,802,489	5,470,443	2,065,750	218,215,099

Note 19

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 consolidated 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. The County has committed to contribute \$604,000 from its Municipal reserve (note 11) to the Wheatland Crossing School, as well as loan \$150,000 on an interest-free basis to the Wheatland Regional Corporation.

Accumulated surplus	2015
Unrestricted surplus	\$ 15,210,228
Internally restricted surplus (reserves) (note 11)	57,172,067
Equity in tangible capital assets (note 12)	217,708,346
	\$ 290,090,641

Note 12

Equity in tangible capital assets	2015
Tangible capital assets (Schedule 2)	\$ 561,887,160
Accumulated amortization (Schedule 2)	(343,672,061)
Capital long term debt	(506,753)
	\$ 217,708,346

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.

Reserves	2015	Reserves	2015
Transportation – unpaved roads	\$ 19,805,767	Carseland Fire Capital	195,118
Transportation – paved roadways	9,600,892	Community aggregate payment levy	190,739
Municipal equipment	6,318,538	Safety	165,837
Utilities – Gleichen	5,099,062	Waste	165,356
Transportation – bridges/culverts	3,526,178	Tax stabilization	151,885
Fire capital	2,024,623	Information services	140,996
Municipal reserve	1,571,914	Utilities – Speargrass	117,207
Brownfields	1,000,000	Perpetual Care Fund – Gleichen	102,805
Gravel reclamation	975,052	Standard site	75,228
Regional water and wastewater	797,833	Library	47,455
Facility infrastructure	736,445	Utilities – Rosebud	47,268
Agriculture Service Board	685,032	Utilities – Cluny	45,988
Capital continuity	629,123	Gleichen community infrastructure	35,895
Hwy 1 WHASP Off-site levy	596,183	Rosebud water and wastewater	29,983
Operating continuity	451,835	Strathmore Fire Association	15,204
Storm drainage	402,543	Community enhancement	13,760
Land development	266,433	Cenotaph	588
Cluny community infrastructure	260,745	Perpetual Care Fund – Gleichen Catholic	234
Emergency preparedness	246,200	Cemetery	_
Professional development	240,014		
Utilities - Carseland	200,991		
Wheatland West Fire	195,118		

Total: \$ 57,172,067



Consolidated Statement of Operations

Revenue	Budget	2015
Net property taxes (note 13)	\$ 31,041,012	\$ 30,507,274
User fees and sales of goods	2,430,273	2,016,182
Investment income	473,400	1,416,784
Government transfers for operating (note 14)	1,434,322	576,838
Licenses and permits	610,700	534,308
Penalties and costs of taxes	98,100	173,737
Development levies	277,869	129,019
Rentals	64,600	43,519
Other revenue	50,161	(44,663)
	\$ 36,480,437	\$ 35,352,998

Net municipal property taxes	Budget	2015
Taxation:		
Real property taxes	\$ 21,762,772	\$ 20,973,226
Linear property taxes	19,667,100	19,964,678
Government grants in place of property taxes	43,100	44,908
Community aggregate levy	50,000	24,869
	41,522,972	\$ 41,007,681
Requisitions:		
Alberta School Foundation Fund	9,921,830	9,939,337
Wheatland Foundation and Housing Management Body	257,051	257,507
Drumheller Solid Waste Management Association	303,079	303,563
	10,481,960	10,500,407
	\$ 31,041,012	\$ 30,507,274

Note 14

Government transfers	Budget	2015	
Transfers for operating:			
Provincial unconditional grants	\$ 1,141,922	\$ 405,325	
Other local government transfers	292,400	171,513	
	1,434,322	\$ 576,838	
Transfers for capital:			
Provincial unconditional grants	8,521,080	6,158,889	
	\$ 9,955,402	\$ 6,735,727	

Consolidated Statement of Operations

Expenses (note 15)	Budget	2015
Legislative	\$ 615,136	\$ 489,737
Administrative	4,782,850	3,859,743
Police, fire, disaster, ambulance, and bylaw enforcement	3,211,958	2,364,717
Roads, streets, walks, and lighting	20,878,477	22,129,259
Water supply and distribution	1,805,856	1,990,239
Wastewater treatment and disposal	534,154	546,059
Waste management	898,452	946,244
Recreation and culture	451,077	620,986
Subdivision land and development	1,789,013	1,127,578
Economic and agricultural development	1,463,738	914,473
Public health and welfare services	132,600	64,523
	\$ 36,563,311	\$ 35,053,558

Expenses by object	2015
Salaries, wages and benefits	\$ 11,094,106
Contracted and general services	4,222,707
Materials, goods, supplies and utilities	3,572,642
Bank charges and short term interest	13,476
Interest on long term debt	13,298
Transfers to organizations and others	2,550,627
Provision for allowances	91,621
Amortization of tangible capital assets	13,437,835
Loss (gain) on disposal of tangible capital assets	57,246
	¢ 25 052 550

\$ 35,053,558

Consolidated Statement of Operations

	Budget	2015
Revenue (from p.16, this report)	\$ 36,480,437	\$ 35,352,998
Expenses (from p. 18, this report)	36,563,311	35,053,558
(Loss) earnings before the undernoted items	(82,874)	299,440
Government transfers for capital (note 14)	8,521,080	6,158,889
Contributed assets	_	431,727
	8,521,080	6,590,616
Excess of revenue over expenses	8,438,206	6,890,056
Accumulated surplus, beginning of year	283,200,585	283,200,585
Accumulated surplus, end of year	\$ 291,638,791	\$ 290,090,641

Consolidated Statement of Change in Net Financial Assets

	Budget	2015
Excess of revenue over expenses	\$ 8,438,206	\$ 6,890,056
Acquisition of tangible capital assets	(35,734,305)	(18,897,096)
Amortization of tangible capital assets	12,504,400	13,437,835
Contributed assets	_	(431,727)
Loss (gain) on disposal of tangible capital assets	203,727	57,246
Proceeds on disposal of tangible capital assets	_	344,860
	(23,026,178)	(5,488,882)
Net change in inventory for consumption	-	82,075
Net change in prepaid expenses	_	(38,915)
(Decrease) increase in net financial assets	(14,587,972)	1,444,334
Net financial assets, beginning of year	59,861,775	59,861,775
Net financial assets, end of year	\$ 45,273,803	\$ 61,306,109

Consolidated Statement of Cash Flow

December 31, 2015

Cash provided by (used in)	2015
Operating activities:	
Excess of revenue over expenses	\$ 6,890,056
Change in non-cash items:	
Amortization of tangible capital assets	13,437,835
Loss (gain) on disposal of tangible capital assets	57,246
Contributed assets	(431,727)
Decrease (increase) in taxes and grants in place of taxes receivable	183,018
Decrease in trade and other receivables	631,437
Decrease in loans receivable	102,588
Decrease in inventory for consumption	82,075
(Increase) in prepaid expenses	(38,915)
Increase (decrease) in accounts payable and accrued liabilities	462,771
(Decrease) in deferred revenue	(1,652,987)
Increase in provision for reclamation	70,017
Increase in employee benefit obligations	219,144

\$ 20,012,558

Consolidated Statement of Cash Flow

Cash provided by (used in)	2015
Acquisition of tangible capital assets	\$ (18,897,096)
Proceeds on disposal of tangible capital assets	344,860
	(18,552,236)
Financing activities:	
Debt charges recovered	145,351
Long-term debt repaid	(178,520)
	(33,169)
Increase in cash and short-term investments	1,427,153
Cash and short-term investments, beginning of year	68,592,020
Cash and short-term investments, end of year	\$ 70,019,173



Community of Ardenode



Transportation & Infrastructure



A brief overview of Transportation & Infrastructure projects completed this year.

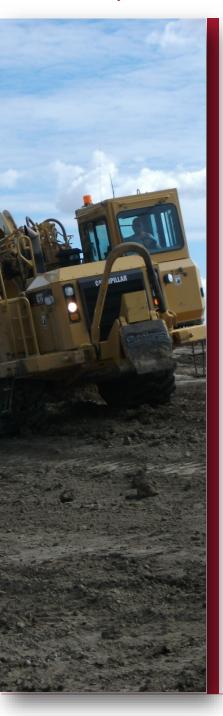
Road Construction (Gravel Roads):

- Complete Township Road 230 From R. Rd. 200 to R. Rd. 202 (2 miles) \$1,200,000
- Range Road 225 From Twp. Rd. 272 to Twp. Rd. 274 (2.25 miles includes slide repair) \$1,800,000
- Range Road 254 From Hwy. 1 to Twp. Rd. 240 (2 miles) \$1,200,000
- Township Road 240 From Hwy. 24 to R. Rd. 261 (1 mile) \$600,000
- Range Road 242 From Twp. Rd. 272A to Twp. Rd. 273 (0.5 miles) \$500,000
- Range Road 241 From Twp. Rd. 255 to Twp. Rd. 255A (0.5 miles) \$500,000

Paving, Base Course and Seal Coating (Surfaced Roads):

- Range Road 183 (Duck Lake Road) From Hwy. 561 to Twp. Rd. 250 (6 miles) Base Course & Paving \$8,300,000
- Range Road 222 (Golden Hills School) From Hwy. 561 to Twp. Rd. 241A (0.25 miles) Base Course & Paving \$250,000
- Range Road 260 (Carseland North Access Road) From Hwy. 901 to Carseland (3.75 miles) Chip Seal \$150,000
- Rosebud 1st Street and Railway Avenue Base Course and Seal Coating \$150,000
- Cluny Sidewalk, Curb & Gutter Replacement \$60,000
- Rosebud Sidewalk, Curb & Gutter Replacement \$70,000

Transportation & Infrastructure



Bridge Files (Culverts):

- BF 06883 (R. Rd. 253) replacement for road construction 2017 **\$100,000**
- BF 72289 (R. Rd. 231) installation of additional culverts to increase capacity \$375,000
- BF 06913 (Twp. Rd. 224) replacement of substandard culvert \$350,000
- BF 70630 (Twp. Rd. 244) replacement of aging standard bridge \$400,000

Erosion Repair (Armor):

- Rosebud River bank protection NW 13-27-23-W4M (upstream of BF 72289) \$600,000
- Rosebud River Bank Protection NW 7-27-21-W4M (High Eagle Campground) \$400,000

Utilities (Potable Water Infrastructure):

- Speargrass/Carseland Erosion protection for the Bow River raw water wells \$100,000
- Speargrass Insulate water services \$80,000
- Gleichen New water supply construction initiated \$96,000
- Rosebud Back-up generator for water treatment plant \$60,000

Utilities (Waste Water Infrastructure):

- Carseland Langdon Avenue sanitary sewer line replacement \$400,000
- Gleichen Sewage lagoon pumping chamber for irrigation system \$200,000
- Gleichen Sewage lagoon liner repair \$60,000

Transportation & Infrastructure

Utilities (Storm Water Infrastructure):

- Carseland Storm water retention pond at Main Street and Langdon Avenue \$100,000
- Carseland Range Road 260 storm water culvert replacement \$100,000
- Carseland Construction of the north boundary drainage ditch \$60,000

Cemeteries:

Gleichen – Improvements to the Eventide Cemeteries – \$66,000

Facilities/ Buildings:

- Rosebud New Grader Shop \$500,000
- Main Shop Install Fire Alarm System (Monitored) \$50,000
- Main Shop Shop expansion preliminary design \$2,000,000





Improvements to *Eventide Cemetery* in Gleichen



The Hamlet of Cluny

Agricultural Services

The Agricultural Service Board will welcome two new members next year. Ken Sauve and Perry Ellis were appointed to the Board at the February 2nd, 2016 council meeting. We look forward to their input regarding Agricultural issues within the County.

In response to the issue of plastic grain bag disposal and recycling, the Ag Services department has begun a program to help identify the steps and process required for a plastic grain bag recycling program that takes the plastic from the field to the recycler.

We are also continuing with a plastic baler twine recycling initiative with clear plastic bags now available at the waste transfer sites for pickup. Bags fit in to a 45 gallon drum and when full can be returned to the waste transfer sites.

Application has been made for funding through the Agricultural Watershed Enhancement Program for a project at Severn Dam aimed at increasing the uptake of wetland restoration and riparian beneficial management practices by agricultural producers. If successful landowners within the boundaries of the enhancement area will be eligible to receive 100% cost coverage for approved projects.

Planning & Development

The Planning & Development department has a very busy year ahead in terms of existing projects to be completed and the initiation of new projects. The Draft Land Use Bylaw is in the final stages of preparation to go to Council later this spring. The Rosebud ASP Update has commenced and an initial Open House was held with a large attendance of 40+ residents. Staff anticipates updating the Cheadle ASP and Nightingale ASP as well over the upcoming year. Additional new projects that will be started include an Intermunicipal Development Plan with Kneehill County and the South West Industrial ASP west of Carseland. Wetland Policies will also be drafted to determine the policy framework for determining required studies and setback distances from wetlands within the County.

Work continues on the release of MuniSight PD (Planning & Development). This comprehensive tracking system will be a valuable resource for staff and the public by utilizing the GIS system currently available on the Wheatland County website. MuniSight PD will offer internal and external users access to real time information including application status for all redesignation, subdivision, and development permit applications.

Due to important changes to the 2014 Alberta Building Code, the Safety Codes Department is planning a seminar in order to provide an overview and educate the public. Additionally, the Department has been conducting a Customer Satisfaction survey for Safety Codes services with plans to complete a similar survey for Development services.

Protective, Fire & Emergency Management Services

Protective Services

- Ongoing support and utilization of local police and provincial enforcement agencies through collaborative patrols, education, and improved communications
- Review and continued practice of extended shifts to enhance securities and overall coverage within the County
- Continued proactive patrols throughout the County to address public and traffic safety issues, infrastructure sustainability, and basic protection to persons and properties
- Sought opportunities to provide educational programs to the County's various communities by implementing bike safety,
 basic safe community awareness and education through enforcement strategies such as Safer Roads—Safer Communities
- Reviewed and revised enforcement bylaws and policies to reflect the current and upcoming needs of our communities

Fire & Emergency management Services

- New engine for Carseland as per the fire service review department specific recommendation
- New water tender for Gleichen Fire as per the fire service review department specific recommendation, "the existing 1977 tender should be included in long term replacement plan"
- The purchase of a new engine for the Hussar Fire Department as per fire service review department specific recommendation
- The purchase of a new bush buggy for Rosebud Fire Department
- Completed a mutual aid agreement with the Town of Strathmore



