



# Wheatland County Annual Report

*2009 In Review*

*Proud Heritage,  
Golden Future.....*



## VISION

To Provide Responsible,  
Accountable and Effective  
Governance

## MISSION

Wheatland County is  
committed to provide services  
that recognize and encourage  
balanced, sustainable, long  
term growth and  
opportunities. We advocate  
prudent use of our resources  
and promote a quality of life  
for our citizens that reflect our  
agricultural heritage.

## CONTENTS

### WHEATLAND COUNTY

Annual Report for the year ended  
December 31, 2009

#### CORPORATE

- 3. Reeve's Message
- 4. 2007 – 2010 County Council
- 4. County Council's Priorities 2007 - 2010
- 5. County Organizational Chart
- 6. Chief Administrative Officer's Message
- 7. Highlights and Achievements
- 22. Message from the Chief Financial Officer

#### AUDITED FINANCIAL STATEMENTS

- 26. Auditor's Report
  - 27. Management Report
- #### Financial Statements
- 28. Consolidated Statement of Financial Position
  - 29. Consolidated Statement of Operations
  - 30. Consolidated Statement of Change in Net Financial Assets
  - 31. Consolidated Statement of Cash Flow

Wheatland County Acknowledges:  
County Staff and their contributions to  
this report.

Photography – Sarah Schumacher

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

## Reeve's Message

Once again, another year has passed. All of our crews have been very busy with our Road Construction and Paving Program, as well as our Maintenance Program. The Agricultural Department has also been very busy with their projects. The Planning Department has seen some very positive changes with the County once more taking over its own subdivision activities, resulting in improved service for our ratepayers. The particulars of these departments will be covered in more detail in their reports.

I reported last year that we were looking at acquiring a long term supply of potable water. It is disappointing to report that what we were working on did not pan out. The City of Calgary refused, after eight months of negotiations, to supply water for any non urbanized (rural) municipalities. We are still working with the M.D. of Rocky View and the Western Irrigation District (WID) on a different program. We just have to convince the Province that our project is worthy of their support. To date it is looking very positive.

The County terminated their membership from the Calgary Regional Partnership (CRP) in unison with three other rural municipalities at the Annual General Meeting of the CRP due to differences of opinion with the mandate of the CRP.

The purchase of the rail line between Standard and Bassano from Canadian Pacific Railway (CPR) was finalized in July of 2010; a full year longer than was anticipated at the onset. I apologize to all the land owners along the line for the delay. Negotiations with CPR proved to be arduous.

The Canadian National (CN) line from Lyalta to Oyen is currently in discussions with a producer group to acquire a short line railway along that corridor.

The Patterson Grain Company (out of Saskatchewan) Inland Grain Terminal located at Gleichen, as well as the Federated Co-op large scale fuel storage facility at Carseland are both on stream for completion in 2010. These are two very positive commercial industrial developments for Wheatland County.

The Town of Strathmore annexation was finalized in early 2010 with the Municipal Government Board awarding Strathmore 18.5 quarters of land. The decision was somewhat a disappointment to Council, however we are committed to work with Strathmore to make it happen for the benefit of all involved.

Development, especially on the west side of Wheatland County is still presenting Staff and Council with challenges, but Council will be looking at various options in 2010 to ensure proper planning.

All in all it has been a very full year for Council and Staff and on behalf of Council I would like to thank all of the staff from the Chief Administrative Officer, Jennifer Deak, to our temporary staff and summer students for all of their hard work and dedication to the County. We do not always recognize the staff as much as we should, but we really appreciate their efforts.

You, our Ratepayers, are who we serve. Should you require any information on our programs, policies, or just wish to make a comment, please contact your local Councillor or the County Office.

We all have the best interest of your Municipality at heart and welcome your comments.

On behalf of Council

Respectfully submitted, Reeve, Ben Armstrong

## County Council 2007 - 2010



Left to Right Top: Don Vander Velde, Ben Armstrong, Ken Sauve, Glenn Koester  
Left to Right Bottom: Alice Booth, Shirley Reinhardt, Berniece Bland, Jennifer Deak

## County Council's Priorities 2007 - 2010

- A. Ensure road surfaces are constructed and maintained to meet demands of growth and industry.
- B. Align with Provincial goals and objectives in the areas of water and waste water management.
- C. Strategic management of future development.
- D. Provide programs and adopt plans which are beneficial to our environment.
- E. Maintain a viable fire service.
- F. Bring greater awareness to our County heritage.
- G. Encourage residents to interact, live, and retire in the community of Wheatland County.

# County Organization



## Organizational Chart

### County Council

**Reeve – Ben Armstrong Division 7**

**Deputy Reeve – Shirley Reinhardt Division 5**

**Councillor - Berniece Bland Division 4**

**Councillor - Alice Booth Division 1**

**Councillor - Glenn Koester Division 6**

**Councillor - Ken Sauve Division 2**

**Councillor - Don Vander Velde Division 3**

### Chief Administrative Officer

Jennifer Deak, CLGM

#### Agricultural Fieldman

Russell Muenchrath

#### Manager of Administrative Services

Terry Nash, CLGM

#### Public Works Superintendent

Gerry Van Oostwaard

#### Manager of Transportation and Infrastructure

Dave Churchill, RET

#### Manager of Protective Services

Gerald Skibinsky

#### Agriculture

Agricultural Water  
Quality &  
Conservation

Reclamation

Vegetation  
Management,  
Roadside Spraying  
& Seeding

#### Finance

Development &  
Planning

Assessment & Taxation

Administration

#### Equipment

Purchasing

Shop Staff

Gravel

Construction  
Signs

Transfer Sites

Oiling & Bridge

Maintenance

Underground

Utilities Crew/ Culverts

Water Plant Operators

#### Engineering

Building Contracts

PW Administration

#### Community Peace Officers

Bylaw Enforcement

Fire

Disaster

Safety

## Chief Administrative Officer's Message

On behalf of staff, I am proud to present the highlights and major accomplishments of Wheatland County in our 2009 Annual Report. Each department has provided an overview of their operations along with the milestones achieved during the year. These milestones are possible through the vision of County Council, the dedication and commitment of our staff and the support of you, our ratepayers.

Given the continued planning demands within the County, Council determined that having its own full time in-house planner was imperative. While Palliser Regional Municipal Services had provided our planning services over the past few years, it was recognized that our needs far surpassed the services they could provide. The County moved forward and now has its own full time planner and planning assistant.

Recognition must be given to two of our Agricultural Service Board (ASB) staff members, Sarah Schumacher and Ron Barthelow who worked with the provincial government in assembling the Alberta Invasive Plant Identification Guide. This guide provides photographs and details to identify both noxious and prohibitive weeds, set out in the 2010 Weed Control Act. This Plant Identification Guide can be accessed on Alberta Agriculture's *Robin the Web* site and the County's website.

For the first time in several years, property assessment in the County decreased. Overall, compared to the previous year, there was a net change in assessment of 2.29 % which equated to a \$90.06 million decrease in assessment with most of this decrease attributed to the changes in the regulated rates for wells, pipelines, oilfield equipment and a nominal market value change in most residential properties. This posed a budget challenge as the same tax rate would not yield the same tax dollars as the previous year.

In 2009, the County recognized and designated two sites as municipal historic sites – the Gleichen cenotaph and St. Andrews Anglican Church in Gleichen. Gleichen also boasts a provincial historic site – the Gleichen water tower which will be undergoing restoration in the next year. A total of seven 100<sup>th</sup> Farm Anniversary, two 50<sup>th</sup> wedding anniversary and one 90<sup>th</sup> birthday plaques were presented to County residents in 2009.

Perhaps the biggest challenge for administration in 2009 was the Tangible Capital Asset (TCA) project. New financial reporting regulations mandated that capital acquisitions and disposals would no longer be reported separately in the annual financial statements but included in the Consolidated Statement of Operations along with any applicable amortization and depreciation. These new regulations also defined capital assets to include roads, bridges and other infrastructure that most municipalities never capitalized in previous years. Many hours were spent compiling our road, bridge and infrastructure inventory along with its valuation in order to comply with this new legislation.

In closing, I would like to acknowledge Council for its commitment in striving to provide the best possible services to its ratepayers, to staff for ensuring the most effective and efficient means are utilized in providing these services and to you, our ratepayers for your input, feedback and support. This team effort really makes our community truly a great place to reside and raise our families.

Sincerely,

Jennifer Deak, CLGM,  
Chief Administrative Officer



## Highlights and Achievements





## Public Works

The following information is a breakdown of the various projects which were completed in 2009 and some which are scheduled for the 2010 season. The work is divided into the following categories: gravel, pavement, construction, oiling/maintenance, bridge structures, hamlets, utilities, road reclamation, and waste transfer sites.

### Gravel

In 2009 the County gravel crew spread 249,775 tonnes of gravel on County roads. This includes gravel used on construction projects as well as gravel on roads. In addition, our crushing contractor crushed 140,000 tonnes of gravel. In 2010 we expect to spread 240,000 tonnes of gravel on County roads and crush an additional 240,000 tonnes at various County pits.

### Pavement

In 2009 we completed 4 miles (6.5 km) of basecourse and paving on the Rockyford Road, 4 miles (6.5 km) of overlay on chipseal, and 2 miles (3.2 km) of overlay on asphalt for a total of 10 miles (16.2 km) of new asphalt on the Rockyford Road (RR 233) between Hwy #1 and Hwy #564.

In 2010 we expect to complete 4 miles (6.5 km) of overlay on Agrium Road (TWP 221), 2 miles (3.2 km) of overlay on Glenmore Trail (TWP 234), and 2 miles (3.2 km) of basecourse and paving on Global Training Road (TWP 240) for a total of 8 miles (12.8 kms).

### Construction

In 2009 County forces completed:

- 4 miles (6.5 km) on TWP 230 ~ S of 1,2-23-25-4 and S of 5,6-23-24-4
- 3 ¼ miles (6 km) on RR 255 ~ W of 8, 17, 20, 29-22-25-4
- 1.5 miles (2.4 km) on RR 260 ~ W of 6-22-25-4 and W of 31-21-25-4
- 2 miles (3.2 km) on RR 211 ~ W of 13, 24-24-21-4

Roadwork in conjunction with bridge replacements at:

- BF 70138 ~ S of 26-23-24-4 0.5 miles (0.8 km)
- BF 75284 ~ S of 6-23-25-4 0.5 miles (0.8 km)
- BF 00234 ~ S of 28-27-24-4 0.5 miles (0.8 km)

In 2010 we expect to complete:

- 2 miles (3.2 km) on RR 211 ~ W of 25, 36-24-21-4
- 8 miles (12.8 km) on the Rockyford Road (RR 233) ~ W of 2, 11, 14, 23, 26, 35-27-23-4 and W of 2, 11-28-23-4

### Oiling/Maintenance Crew

Projects completed in 2009 include:

- Routine maintenance of chipseal and asphalt roads
- Bridge maintenance including strip decks, bridge rails and hazard markers
- Dust control both calcium chloride and oil
- Chip seal overlay:
  - 2 miles (3.2 km) Eagle Lake Nurseries ~ W of 5, 8-24-24-4
  - 3 miles (4.8 km) Strathmore North Boundary ~ S of 25, 26-24-25-4 and S of 30-24-24-4



Rockyford Road



- Repair and chipseal patches on Acreage Rd. ~ W of 17, 20-24-25-4
- Oxbow Road ~ S of 28, 29-24-25-4
- Namaka Road ~ W of 15, 22, 27, 34-23-24-4
- Duck Lake Road ~ W of 14, 23, 26, 35-25-18-4

### **Bridge Structures**

There were 4 new bridge structures replaced in 2009:

- Bridge File 00234 ~ SW of 28-27-24-4
- Bridge File 70138 ~ SE of 26-23-24-4
- Bridge File 75861 ~ NW of 3-25-23-4 replaced in spring before paving on Rockyford Road
- Bridge File 07130 ~ WSW of 2-23-21-4

Held over due to weather problems were extensions for Bridge File 80564 ~ W of 6-25-24-4 which was completed in the spring 2010.

Also planned for 2010 are:

- Bridge File 13497 ~ NW of 4-25-24-4
- Bridge File 74510 ~ SW of 23-27-21-4
- Bridge File 72420 ~ SE of 17-26-18-4
- Bridge File 84114 ~ SW of 4-25-23-4

### **Hamlet Crew**

Projects for 2009 included:

- Installed new valve at Gleichen water plant bulk water
- New intake screen at Gleichen lagoon effluent irrigation
- Replaced two main water valves on Railway Ave. in Carseland
- Installed new siphon in Rosebud waste water septic system
- Installed new manhole for storm drain at Railway Ave. Carseland
- Repaired 3 manhole bottoms in Carseland and Gleichen
- Contractor pruned trees in Gleichen

Projects planned for 2010:

- New curb and gutter and paving on Nelson Road in Carseland
- Retaining wall and sidewalk in Rosebud
- Restoration work on the historic water tower in Gleichen

### **Utilities**

In 2009 the Utilities system continued with two major projects which were implemented the previous year. We completed the implementation of the Supervisory Control and Data Acquisition (SCADA) system, which allows us to monitor and control a total of six different facilities online. This has allowed timely response to alarm conditions and historical tracking of data after hours and when operators are not in the plant. This project was mostly funded by a Municipal Sustainability Initiative (MSI) grant.

Year three of the meter upgrade saw approximately 75 of the new style Automatic Reading and Billing (ARB) meters installed in both Carseland and Gleichen. These were mainly meters which were broken and instead of repairing them they were replaced. We are already seeing some of the benefits of replacing the old style meters in that both reading and maintenance time are being reduced. This will be an ongoing project due to the time required and funding available. We are investigating the use of grant funding for this as well.



In order to increase capacity in the Carseland sewer lagoon, we hired Lambourne Environmental to desludge two anaerobic treatment cells. They performed the entire operation from permitting to disposal of the sludge and this project was funded through the MSI grant.

We continued to operate two facilities for other municipalities under contract throughout the year. These are Rockyford, and Hussar. The County of Vulcan provided a certified operator for the Hamlet of Mossleigh, so our services were only required until May of 2009. This is billed to the appropriate municipality on a cost recovery basis.

### **Road Reclamation Program**

The reclamation crew started pulling shoulders and regrading roads on May 12, 2009 and finished the season on Nov 19, 2009.

91 miles (146 km) were completed including:

- 12 miles (19 km) in Division 5
- 20 miles (32 km) in Division 3
- 25 miles (40 km) in Division 2
- 5 miles (8 km) In Division 1
- 27 miles (43 km) in Division 7
- 2 miles (3.2 km) in Division 6

For 2010 we plan to continue this program and hope to complete 100 miles (161 km).

### **Waste Transfer Sites**

In 2009 a scrap metal compound was built to receive the scrap metal from all the waste transfer sites. A contract was entered into with Calgary Metal and they pick up all of the scrap metal and Freon appliances at the compound at the main County shop, paying for the scrap metal and saving Wheatland County the hauling charges to Calgary.

For 2010 a project is planned to build loading ramps at some of the recycling bins to ease the transfer of heavy items into these bins.





## Agricultural Service Board

The 2009 Wheatland County Agricultural Service Board (ASB) included the entire County Council and CAO, Jennifer Deak. Glenn Koester served as Chairman, and Don Vander Velde as Vice Chair.

ASB Staff included Agricultural Fieldman, Russ Muenchrath; Assistant Agricultural Fieldman, Jason Regehr; Rural Extension Specialist, Sarah Schumacher; Equipment Operator's, David Pinder and Cornelius Geisbrecht and Weed Inspector Ron Bartholow.

### Vegetation Management Program



Our vegetation management program involves the use of Integrated Pest Management Techniques. Our Equipment operators spot sprayed approximately 710 acres of noxious weeds while mowing grass on 3,166 km of road. A second cut was also completed for a total of 6,332 km of road being mowed this year. Our grass cutting graders are equipped with a rotary grass mower, direct injection spray equipment, GPS, radiarc and boombuster applicators, and a water tank. Spot spraying was also carried out on 145 km of roadside spraying patches of Toadflax, Russian Knapweed, Leafy Spurge, Common Tansy and Hoary Cress.

Weed inspection, monitoring and control was a major focus throughout the year on private and public land as well as participating in a provincial weed survey this year requested by Alberta Agriculture. Staff also participated in an inspection trip along the Bow River which resulted in the control of approximately 24 Purple Loosestrife plants. An infestation in 2007 of 1,889 Purple Loosestrife plants on private land where control measures were undertaken dropped to 50 plants in 2008 with none being found in 2009. Numerous other weed species were also noted along the Bow River; one being the restricted weed Spotted Knapweed which was handpicked throughout the season along with some controlled spraying. Monitoring continues for the Scentless Chamomile seed weevil and gall midge which are biological control agents for Scentless Chamomile released in 2007 along the Bow.

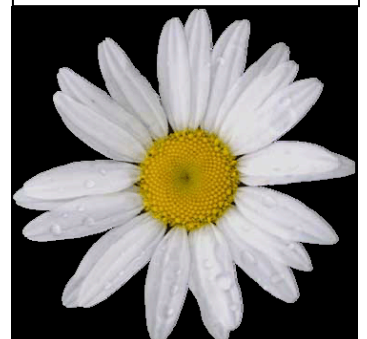
Thirty three calls for weed identification and management along with 5 complaints were dealt with by staff along with 296 requests from Environmental companies in regards to weed concerns on land being crossed by pipelines. Weed management meetings were held with Husky, Encana & the WID as well as ongoing communication with all the vegetation management contractors that work in our Municipality. The Weed Inspector is also an active member of the Wheatland Weed Consensus Committee which is made of up energy companies operating in the County as

well as contract sprayers and landowners. The Weed Consensus Committee organized a clubroot & weed update in March of 2009 with over 40 people in attendance.

In 2010 there will be an updated Provincial Weed Act that we will be working under. Our weed inspector has been asked to be a part of the Alberta Weed Regulatory Advisory Committee as well as spearheading a committee to develop a new Provincial Weed I.D. booklet for all weeds listed under the new Act.

Spraying of Hamlets and dump sites is done on a rotational basis at the end of August and regular weed inspections are carried out in the Hamlets throughout the year.

### Alberta Invasive Plant Identification GUIDE



The interlocal municipal agreement between Wheatland County, the Town of Strathmore, and Villages of Standard, Hussar and Rockyford for sharing a Weed Inspector has continued to be a success. Work involved identifying and controlling noxious and nuisance weeds of concern to the partners with attention on Scentless Chamomile, Dandelion, Canada Thistle, and Toadflax.

### **Roadside Seeding and Reclamation**

ASB staff seeded approximately 12 miles (19.31 km) of new road construction right of ways along with 122 acres of borrow areas. Work was also carried out in conjunction with contractors on pre-site assessments of borrow areas. Approximately 20 acres of borrow areas had straw shredded for erosion control with paratilling being done on approximately 145 acres of past road construction borrow areas to help alleviate compaction problems.



### **Pest Control**

Activities included participation with Alberta Agriculture in surveying for Bertha Armyworms and the yearly grasshopper survey. Counts of both pests were low this year. Dutch elm disease traps were also put out this year in Strathmore in conjunction with the program being run by the City of Calgary.

Coyote control involved issuing 1,080 poison bait to livestock owners experiencing predation problems.

The Richardson's ground squirrel control program made 2% liquid strychnine available to farmers from March through July. A total of 158 orders were taken for a total of 250 cases of strychnine. Richardson's ground squirrel control was carried out on specified areas of County owned land by ASB staff.

Surveying for Clubroot was continued in 2009 with 54 Canola fields being inspected with no Clubroot being found.

### **Shelterbelt Tree Program**

Our shelterbelt tree program involved partnering with the Wheatland District 4-H Council in distributing trees supplied by Prairie Farm Rehabilitation Administration (PFRA) Indian Head Nursery and Alberta Nurseries. 37,350 trees were distributed for planting in Wheatland County.

### **Seed Cleaning Plants**

Seed cleaning plants operating within Wheatland County that were licensed to clean seed include the Strathmore, Rosebud, and Hussar Cooperative stationary plants.

### **Equipment Rental Program**

Wheatland County continued the rental of our tree planter, weed wiper, pasture sprayer, tree sprayer, livestock scale, skunk and magpie traps, forage sampler with the addition of a radio frequency identification (RFID) tag reader in 2009.



## Waters of Wheatland(WOW) & Extension



The Mandate of WOW is to promote the environmental sustainability of water through information, demonstration and community participation and to proactively assess the health of water and work with local producers, partners and residents towards the adoption of practices that help preserve water quality and quantity. Water quality monitoring continued with 2 collection sites along the Rosebud River and 2 along Serviceberry Creek. The Thurn pit site owned by Wheatland County and located near Irricana is being used as a long term demonstration site showing the benefits of fencing, rotational grazing, offsite watering and how these management

practices can impact upland range and riparian health.

Other projects & events included a Working Well Workshop, Bioengineering Workshop and Demonstration, Shelterbelt Workshop, and 2 Rural Living Workshops, the 2009 Ranching Opportunities Conference, 2009 Ladies Livestock Lessons and the Foothills Forage Association Winter Herd Management Workshop.

Three Landowner Link newsletters were published and distributed through the Strathmore Standard newspaper reaching 16,000 readers.

The 2009 ASB Agriculture bursary recipient was Michelle Thurston of Strathmore. The Doug & Norma-Jean Risdon Family of Risdon Farming Ltd. from Strathmore were nominated as Wheatland County's representative for the 2009 Stampede Farm Family Award.

The ASB is proud of its programs and will continue to strive to meet the needs and improve the level of our service to the ratepayers of Wheatland County.



**Bio Engineering Thurn Pit**



**Doug & Norma-Jean Risdon Family  
2009 Stampede Family Farm Award**

Respectfully submitted:  
Glenn Koester, Chairman  
Russ Muenchrath, Agricultural Fieldman

## Administrative Services

### Personnel

With the economy slowing down and companies, big and small tightening their belts, the importance of hiring the right employees becomes even more vital. We continue to encourage staff to undertake training in an effort to promote from within our organization and address succession planning. We have implemented a professional development agreement whereby training dollars remain with the County, should an employee leave for another employer. Criminal record checks and pre-employment drug screening are conducted on all new hires and promotions. All County Supervisory Personnel are enrolled in the SAIT Applied Management Certificate Program. HR provides guidance to County employees regarding workplace environment, benefits and retirement planning. HumanaCare's employee assistance and preventative wellness programs offer our employees and their families' confidential full-spectrum assessment, counselling and referral services for any personal or workplace issue.

### Finance

In 2002, the Public Sector Accounting Board (PSAB) released a research report Accounting for Infrastructure in the Public Sector. A key recommendation from this report is that municipalities should record and report their capital assets in their financial statements, including information on the condition of those assets. The Canadian Institute of Chartered Accountants (CICA) approved the recommendation to require local governments to recognize capital expenditures as capital assets and to amortize (depreciate) them over their expected useful life. This recommendation became effective for the 2009 reporting year, greatly increasing the workload for staff.



### Information Technology (IT)

IT services were outsourced to provide 24/7 monitoring and response, as well as access to highly skilled and specialized staff.

### Security & Monitoring System

Implemented a state of the art, upgraded security solution with access control, CCTV video surveillance, intrusion detection, and offsite monitoring.

### Records Management

Over 1600 correspondence files have been coded and indexed in the central filing system. All of the Hamlets and 2/3 of the rural legal land files have been created for each individual title. These were previously 1 file per quarter section so had to be sorted and purged of duplicate, irrelevant and obsolete documents.





# Geographic Information Systems (GIS)

## Background

In 2004, Wheatland County established a Geographic Information System (GIS) Department. The main purpose of the GIS department is to digitize the County map and link all other digital County-related information to the map, thereby allowing quick and easy retrieval of the County's digital information. Some examples of the digital information that is incorporated into the County's GIS include:

- Property features such as: Parcel boundaries and dimensions, legal description, location of residence
- 2009 Color ortho aerial photography was flown in the fall with a detail resolution (0.3m pixel) for only Township 27 and Township 28 (Balance of County to be flown in 2010)
- 2007 Color ortho aerial photography flown during the summer and fall with a detail resolution (0.3m **pixel) for the entire County except for all of Township 21 and TWP22 Range 25**
- 2006 September black & white aerial photography Highway No.1 area structure plan
- 2005 Color ortho aerial photography and 2000 ortho black & white aerial photography
- 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 wells and pipelines location
- Agriculture displaying roadside mowing & spraying locations for 2005 and beyond

## 2009 GIS Initiatives

Some of the 2009 year initiatives have been:

- Assisted with the implementation & installation of Township & Range Road signs for all intersections not situated on a secondary highway
- Still working on establishing rural addressing scheme for all properties outside of a hamlet boundary
- Semi-annually, update the ownership wall maps & map book.

## Planned future GIS Initiatives

Future projects include the following:

- Public website(WEBMAP) allowing free access to some of the GIS data
- Link Land Use and Development information to the WEBMAP for public access
- In 2009 acquired (flown in fall time) Township 27 and Township 28 Color ortho aerial photography, delayed due to weather, to be completed in the spring of 2010
- Update the civic addresses for all hamlet properties
- Update Ownership maps on quarterly basis
- Implementation of a weed inspection workflow using GPS

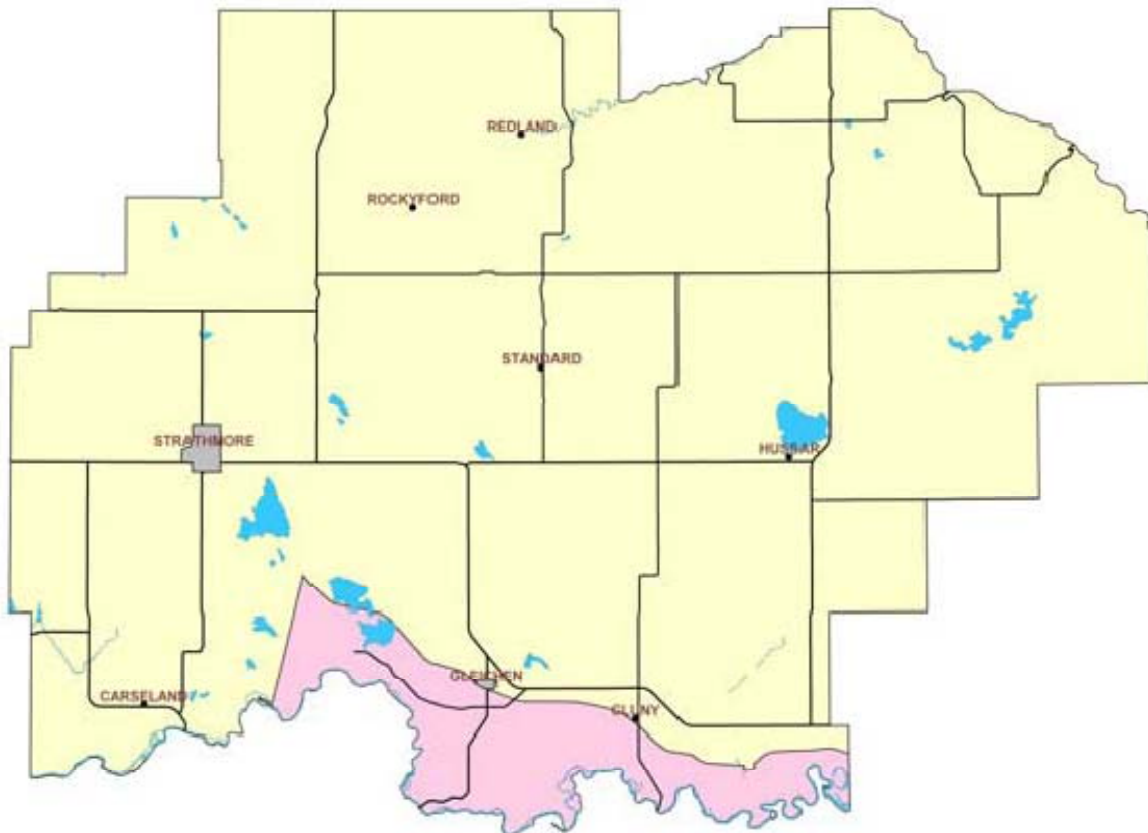
## GIS Products for Sale

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) 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

## Contacts

Please contact Dennis Klem, Senior Assessor / GIS Coordinator or Nadine Bray, Assessment Clerk at the County office 403-934-3321 with any questions pertaining to the GIS Department.





## Planning/Development

### Planning



**Linda Henrickson, Bsc, ACP, MCIP  
Planner**

In 2009 Wheatland County made some major changes in the Planning Department. We are no longer using the services of Palliser Regional Municipal Services.

In order to provide a more personal and comprehensive service to our ratepayers we have created a dynamic Planning Department to handle this very important branch of Wheatland County.

To assist in the process of Subdivision and Land Use Redesignation a guide has been prepared and can be found on our website ([www.wheatlandcounty.ca](http://www.wheatlandcounty.ca)) along with all the forms required to get started.

### **2009 Subdivision/Redesignation Statistics**

Subdivisions:	32
Land Use Redesignations:	56
Subdivision decision appeals:	2 - Municipal Planning Commission (MPC) (decisions were upheld on both)

### Development

Building permit construction values remained stable through 2009, with the number of development permits dipping slightly from 2008.

Development approvals of note for 2009 include a large scale bulk fuel storage facility at Carseland, an inland grain terminal with an innovative loop track rail system to service the eastern portion of the county and a large gravel and sand pit located near Cluny.

An Area Structure Plan was also given approval to allow for the proposed large scale residential and commercial development proposed adjacent to Eagle Lake.



**Kim Sandbeck  
Planning/Development  
Assistant**



**Michael Ziehr, C.E.T.  
Municipal Engineering  
Technologist/  
Development Officer**



**Suzanne Hayes  
Development Officer &  
Surface Land Agent**

**2009 Development Permit Statistics:**

Type	Development permits issued 2009	Development permits issued 2008
Single Family Dwellings	74	91
Accessory/Agricultural Buildings	80	67
Commercial/Industrial	11	11
Discretionary Uses	6	9
Secondary Use Businesses	14	18
Other/Refused	22	39
<b>Total</b>	<b>207</b>	<b>235</b>

**2009 Building Permit Statistics:**

Type	Building permits issued 2009	Total Project Value 2009	Building permits issued 2008	Total Project Value 2008
Residential	68	\$18,741,021	65	\$16,082,565
Commercial	2	\$466,000	7	\$1,931,000
Industrial	4	\$1,425,000	3	\$2,795,000
Institutional	1	\$292,000	1	\$100,000
Accessory Buildings	3	\$285,000	4	\$710,000
Other	4	\$1,295,000	4	\$1,205,000
Minor Permits	51	\$1,160,132	60	\$1,151,129
<b>Total</b>	<b>133</b>	<b>\$23,664,153</b>	<b>144</b>	<b>\$23,974,694</b>



## Protective Services

### Enforcement

2009 was a very busy and challenging year for the Wheatland County Enforcement Department. The Enforcement Department consisted of 3 Level 1 Community Peace Officer's working on all files in 2009. Overall we saw an increase in total violations and reports from the previous year.

The total files increased in both investigation reports & violation tickets issued. There was a small decrease in overload approvals and TVN violation notices (warnings) given out.

The 2009 statistics for Protective Services are as follows:

- Approximately 3,308 overload approvals were processed with the assistance of Roadata Services.
- Approximately 313 formal investigation files were created as a result of calls for service.
- 672 violation tickets were issued by Protective Services. This would include traffic, by-law and overweight violations.
- There were 68 TVN notices (warnings) issued to registered owners of vehicles for parking and licence plate infractions.

With the continued increase in traffic flow throughout the county in both commercial and overall vehicles on the road, we will continue to be vigilant in our enforcement protocols to make sure our infrastructure is maintained and protected for years to come.

### Fire

- Dalum and Rockyford received new fire trucks in 2009
- Rosebud received funding for their new Fire Hall in 2009
- Training of volunteer firefighters was completed this year from a training grant of \$15,000
- Manager of Protective Services attended Fire Chiefs meetings, Capital fund meetings and training meetings with the 9 Local Fire Departments

### Safety

- Courses completed through Safety this year – Safety Auditor course, Supervisors Role and Alberta Municipal Occupational Health and Safety Act.
- External Safety Audit completed in 2009.
- Health and Safety inspections were carried out on all Wheatland County Buildings by the Joint Health and Safety Committee.

### Disaster Services

- Several County employees attend an Emergency Operations course and Director of Social Services course

Gerald Skibinsky,  
Manager Protective Services



## Assessment

For the first time in several years, the 2009 Assessment year experienced a negative overall change of - \$ 90.06 million (M) or approximately -2.29% from the assessment roll compared to 2008 Assessment roll which resulted in a total 2009 taxable assessment of 3,834.37 M. Even though the overall assessment change was negative, approximately \$+84.16 M of the assessment change was as a direct result of new growth (new: houses, commercial, oil & gas activity) and significant reduction \$-174.22 M was due to market value &/or regulated value changes. The bulk of the new growth was directly related to new acreages, continued expansion of Lyalta Hamlet (Lakes of Muirfield) and Speargrass along with the limited oil & gas activity. The negative inflationary change transpired mostly as a result of changes to the regulated assessment rates for linear (wells, pipeline, & electrical power systems) and Machinery & Equipment (oilfield equipment) assessment class and nominal market value changes to most residential properties.

Assessment is the evaluation of all assessable properties on an annual basis with adherence to the Alberta Statute, Municipal Government Act (MGA) 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 M.G.A. 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 1<sup>st</sup>, the year proceeding the tax year (i.e., July 1, 2009 Assessment (valuation Date) for 2010 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.

### Four Classes of Assessment Exist:

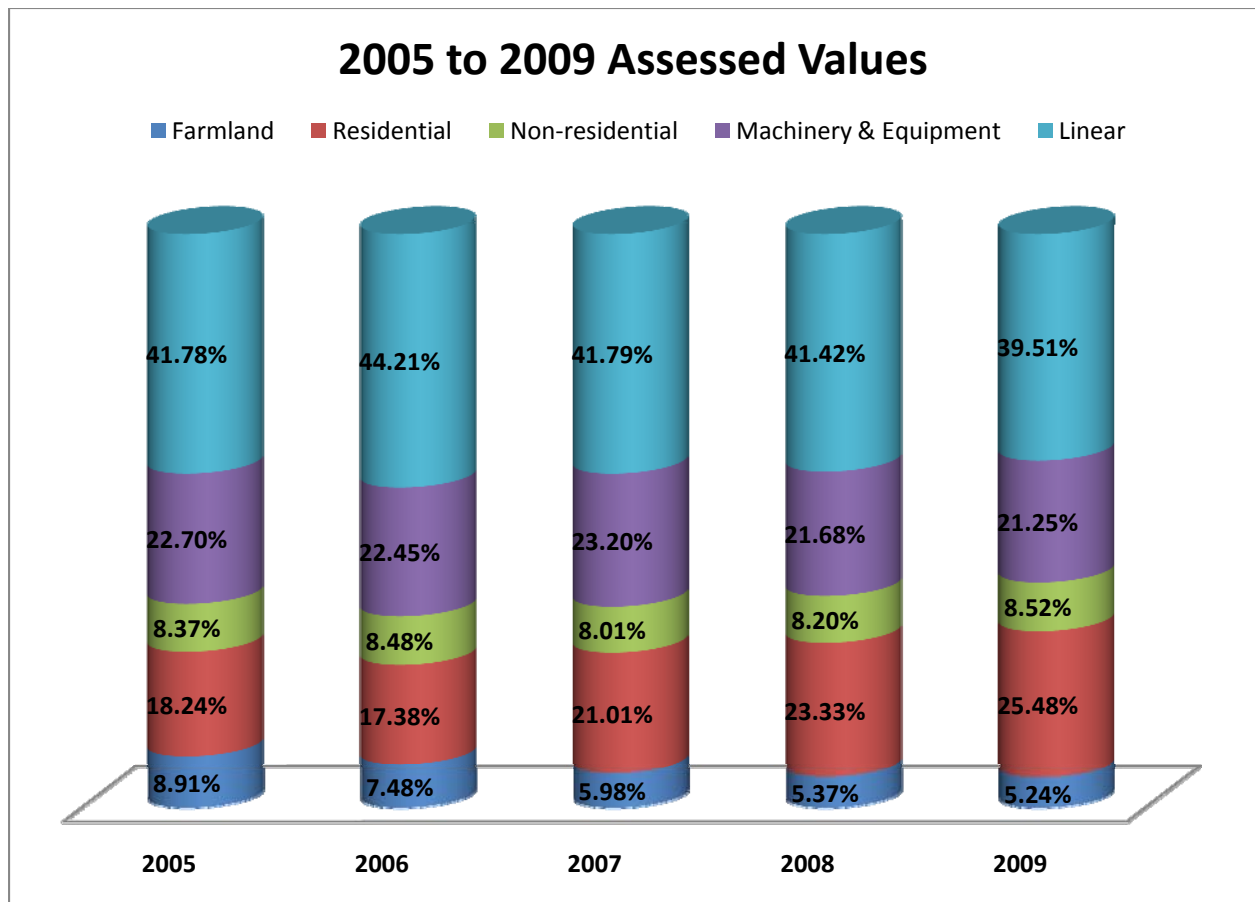
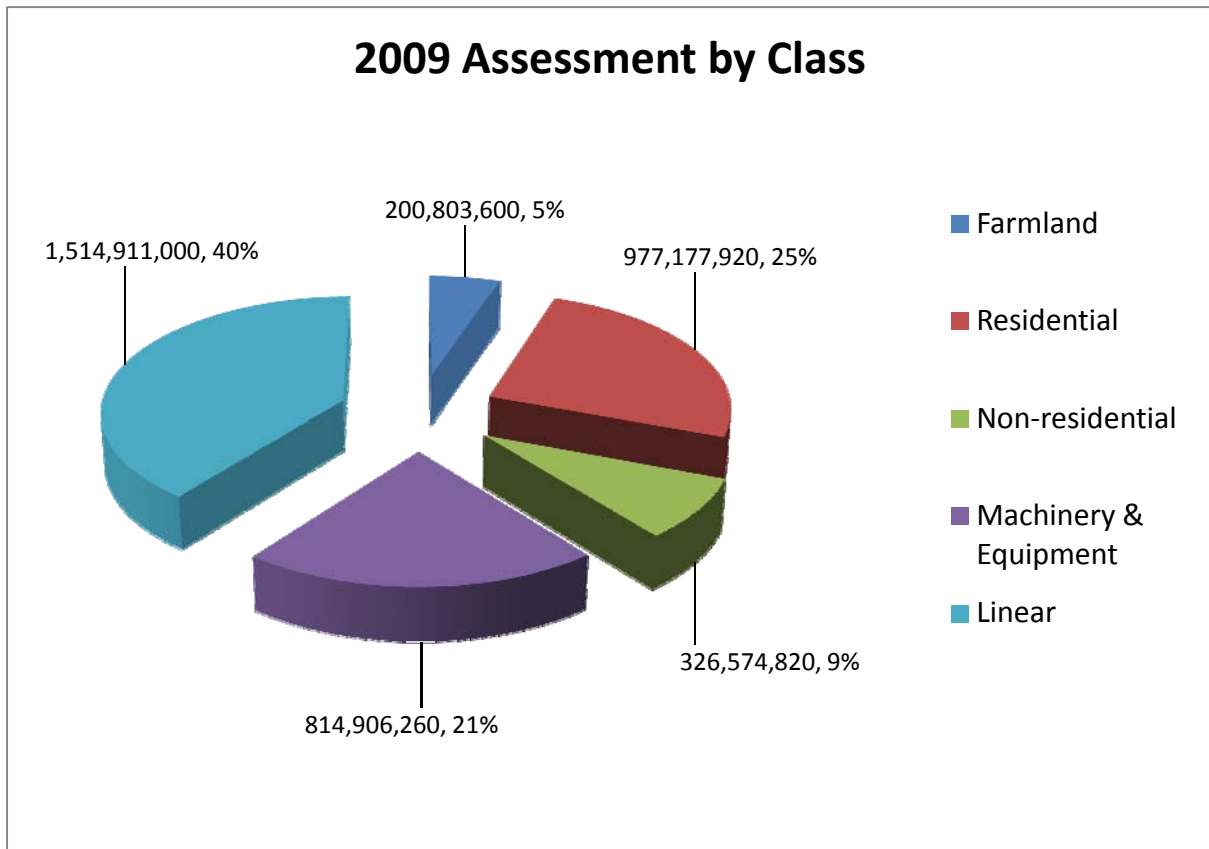
**Farmland:** Land used in the production of an agricultural product: (i.e. crop, hay, pasture, trees, sod, horticulture (shrubs), aviculture (birds), apiculture (bees), aquiculture (fish)) is assessed at a Regulated Value. The current base rate for the agricultural use value of farmland is set at \$350 / 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).

**Non-Residential:** An industry or commerce or another use takes 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.

**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.

**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, 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 personnel: Dennis Klem A.M.A.A. Senior Assessor, Nadine Bray Assessment Clerk, and contracted personnel.





## Message from the Chief Financial Officer

As Chief Financial Officer, I am pleased to present the financial statements of Wheatland County for the year ended December 31, 2009. A complete set of financial statements, with Auditor's Report, is available at our office and on our web site. The financial statements for 2009 follow a new format in compliance with the updated Public Sector Accounting Board requirements.

### **Financial Statement Changes:**

The new format has resulted in a substantial change in how inventory, deferred grant revenue, surplus and tangible capital assets are reported. All 2008 numbers have been restated to reflect the current year presentation. This resulted in an increase in the excess of revenue over expenditures of \$5.6M; due largely to the removal of road expenditures (\$17M) and addition of amortization (\$12.7M). The actual statements have been changed to blend the capital and operating funds; showing only capital revenue and amortization on the operating statement. Expenditures for capital assets are not shown on the operating statement and show only on the Change in Net Financial Assets, Statement of Cash Flow and Schedule to the Consolidated Financial Statements.

The statements are prepared on a full accrual basis, rather than a modified accrual basis, which means that revenues and expenses are included in the operating statement in the period that they were earned or used, not when cash was received or spent. This makes a significant difference for the capital assets which used to be expensed when they were purchased rather than amortized over the life of the asset. As a result, there will normally be a large excess of revenue over expenditures on the Statement of Operations, which is then used to fund capital asset purchases.

The Statement of Financial Position is now focused on net assets or net debt and the focus of the Statement of Changes in Financial Position is on net financial assets rather than cash. Surplus is lumped together as one number on the Statement of Financial Position and is segregated into unrestricted and restricted surplus and equity in Tangible Capital Assets (TCA) only in Note 7. Equity in TCA increased by \$151M when the beginning balances of depreciated TCA were added to the December 1, 2008 equity in tangible capital assets. This included the amount added by the County for all roads and bridges that it is responsible for maintaining. In the past, these roads were not included since the accounting rules were based on ownership rather than responsibility.

Previously, money received from grants that had not been spent was also transferred to restricted reserves and reported there on the financial statements. These funds are now reported as deferred revenue and no longer appear as part of the restricted surplus. This caused a change in deferred revenue of \$2.7 M in 2008 when the numbers were restated.

The value of gravel inventory has increased in 2008 by \$7.9M. This is due to the addition of the portion of the land purchase costs attributed to the gravel purchase, reclamation costs accrued and the addition of any stripping or land preparation costs. In the past, only the crushing and royalty costs were included in inventory costs.

### **Cash and Investments:**

Total cash and investments increased by \$4.9M from \$34.9M in 2008 to \$39.8M in 2009. This was largely due to the increase in internally restricted reserves of \$1.99M and the increase in accrued liabilities of \$1.75M. Additional amounts resulting in increased cash included increases in deferred revenue and changes in inventory.

### **Restricted Reserves:**

In 2008, reserves were originally reported of \$31M. After the changes to comply with the new presentation, actual restricted reserves decreased by \$9.5M in 2008 for a total of \$21.51M. Of this change, \$3.82M is now included as unrestricted surplus, \$5.68M is reported as deferred revenue (Note 5) and \$163K is due to funds that were reclassified as trust funds (Note 15). The total restricted reserves at the end of 2009 increased to \$23.5M.

The remaining restricted reserves have been established by Council to be used for specific purposes in future years. The most significant reserves include the following:

- **Future Expenditure Reserve** - \$10.2M - This reserve represents the need for funding of major projects that the County deems necessary to meet the needs of the ratepayers. Setting the funds aside in advance reduces lending costs and helps to keep tax rates from fluctuating in years with large capital projects.
- **Municipal Equipment Reserve** - \$3.89M – Every year Council budgets to spend approximately \$2M on large equipment purchases. Any funds not required in the given year are set aside in this reserve to fund future purchases. This helps stabilize the investment in equipment and avoids fluctuations in taxes when large purchases need to be made.

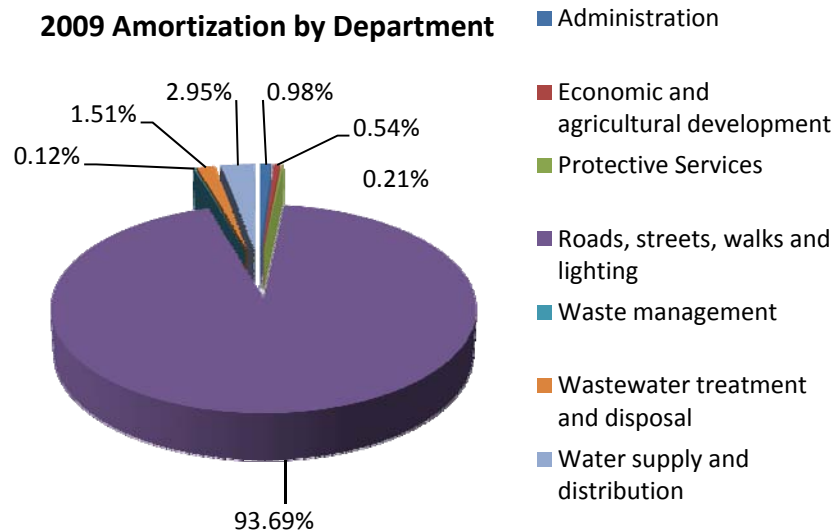
- **Used Equipment Reserve** - \$3.6 million – Proceeds from the sale of capital equipment are placed in the used equipment reserve. These funds will be used to help replace capital equipment in the future.
- **Municipal Reserve** - \$2.1M – These funds are collected from developers as cash in lieu if no land is provided in the subdivision as per Section 667(1) of the *Local Government Act*. The use of these funds is restricted to use for parks and schools.
- **Rural Road Reserve** - \$1.5M - Council has made a motion to contribute a minimum of \$500,000 every year for the future construction of roads in the County. A contribution of \$2.26 million has been budgeted for 2010. These funds will be used to fund future road capital projects.

#### TCA Project:

In 2009 we completed the inventory, valuation and amortization of our tangible capital assets. As a result, our net capital asset costs increased from \$50.9M to \$204.1M in 2008. This is after deducting the estimated amortization of \$272.5M from the total estimated costs of \$476.6M. The largest increase was the addition of the road and bridge structures, which previously were not included in our capital asset costs. In addition to becoming compliant with the new PSAB 3150 requirements, we now have a detailed listing of all assets that we are responsible for maintaining and replacing, including the expected replacement date. New software to assist us with our asset management has been reviewed in 2009. We will be making our final selection and implementing the software in 2010. It will assist us with better long term forecasting for asset replacement and provide useful information for our capital asset management.

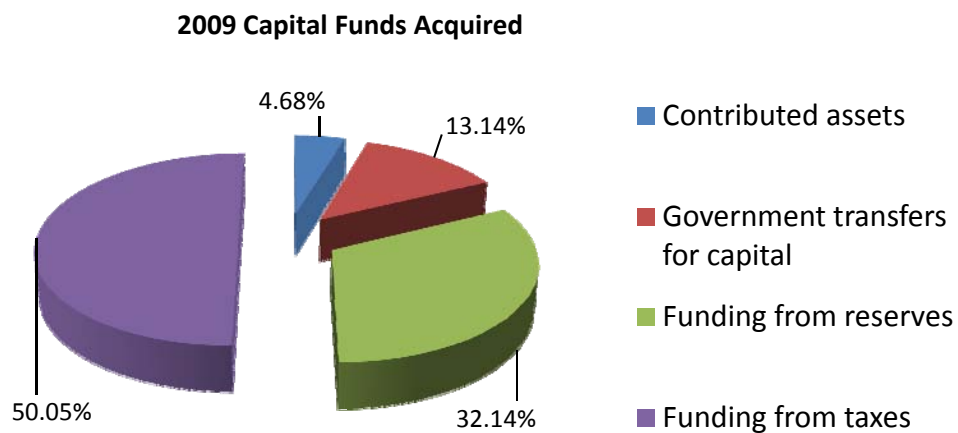
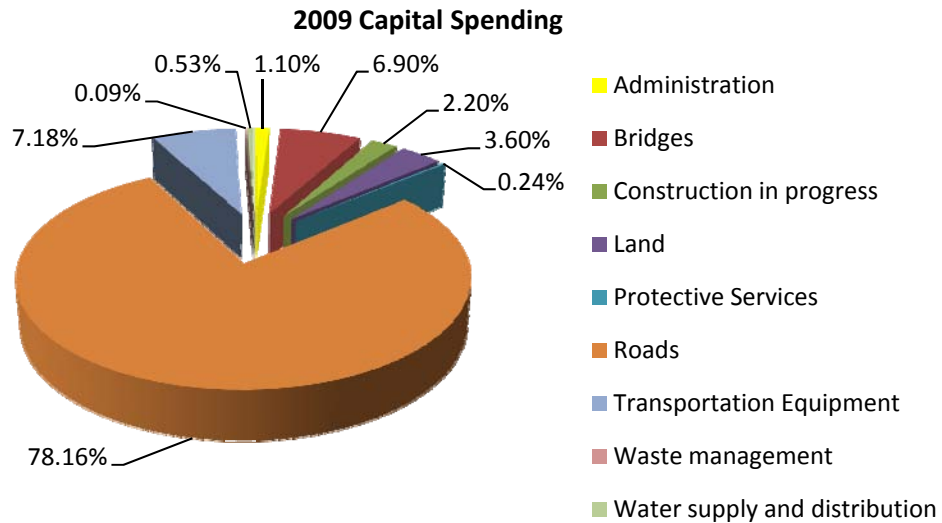
#### 2009 Amortization of Tangible Capital Assets

The 2009 financial statements include as operating expenses the amortization of the tangible capital assets over their expected useful lives. This was an addition to the costs for each department. This amount was not budgeted for and therefore gives the appearance that the departments are over budget. Amortization was included in the budget for 2010 based on our best estimates at that time. The most material change was for roads, streets, walks and lighting with a total of \$11.9M in amortization (93.69% of total amortization \$12.7M). The total amortization recorded in 2009 by department is as follows:



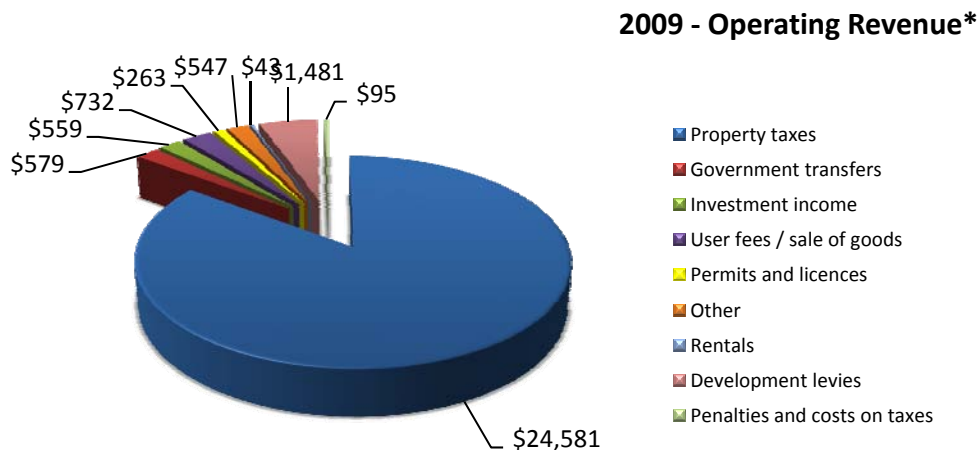
#### 2009 Capital Funding and Expenditures

In 2009 the capital expenditures are not included on the Consolidated Statement of Operations, they are outlined in summary on the Schedule to the Consolidated Financial Statements. Only the revenue from capital grants and contributions is shown on the operations statement. The funding from reserves and taxes is included below for information only and is not outlined on the financial statements.



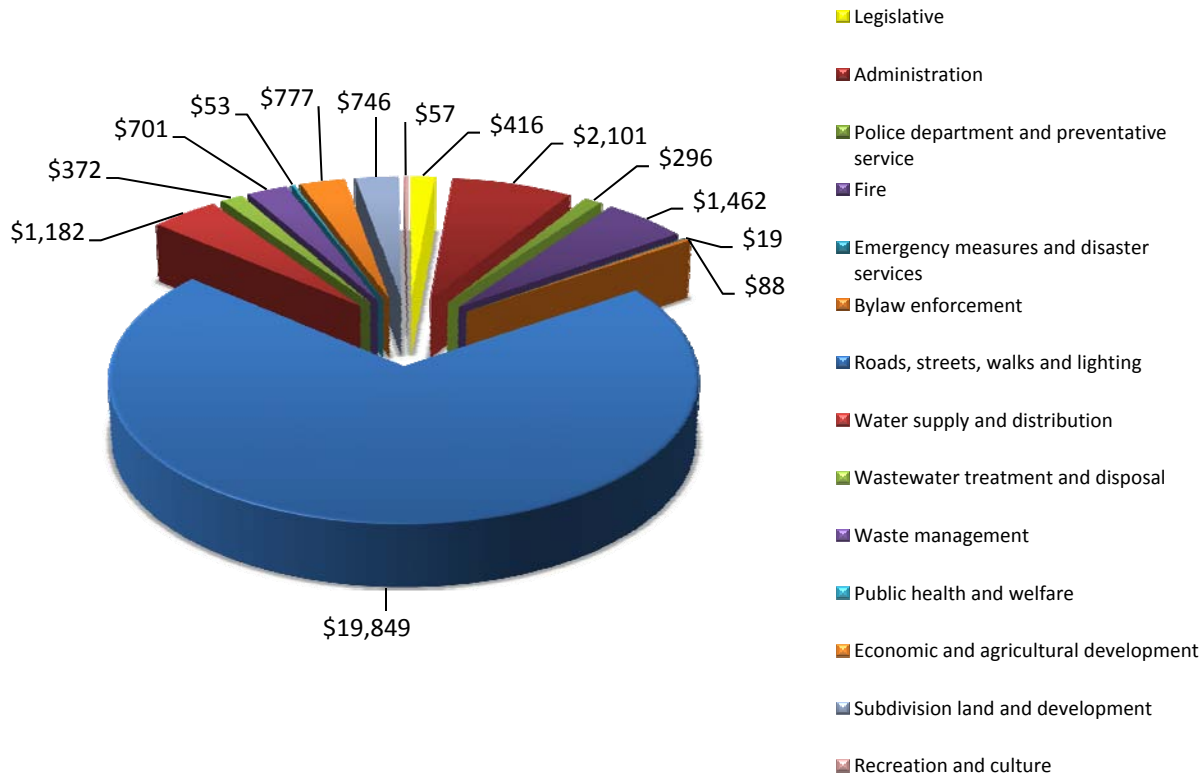
### 2009 Operating Financial Summary

The following graphs outline our operating revenue and expenses. These graphs are now prepared in the new format, on a full accrual basis and include our operational revenue and expenditures only. This includes amortization but does not include amounts for capital expenditures or transfers to or from reserves. For the 2009 financial year, we had an overall excess of operating revenue over expenditures of approximately \$760K.





## 2009 - Operating Expenses\*



### Summary

In 2009 there was a substantial amount of work required to convert to the new financial reporting as required. Many changes were made to the format and to the methods of recording our revenue and expenditures. This resulted in significant changes to our previously reported numbers for 2008 as outlined in the Financial Statement Changes section. Restating our 2008 numbers allowed us to have comparative figures on our financial statements for 2009.

Our financial statements are now prepared in the same format as other levels of government. They also treat capital assets in the same manner as industry and should give readers information that is easier to understand and compare to other financial statements. The changes also provide the County with useful information on our capital assets and the true cost of our gravel inventory.

I look forward to the continued progress of the County in 2010 as we improve our processes and long term planning. The implementation of the asset management software will give us better information on the condition of our assets and allow us to plan for our capital asset replacements.

Sincerely,  
Pat Leitch, CGA  
Chief Financial Officer

## AUDITORS' REPORT

To: The Mayor and Members of Council of  
Wheatland County

We have audited the consolidated statement of financial position of Wheatland County as at December 31, 2009, the consolidated statement of operations, the consolidated statement of change in net financial assets and the consolidated statement of cash flow for the year then ended. These financial statements are the responsibility of the municipal administration. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion these consolidated financial statements present fairly, in all material respects, the financial position of Wheatland County as at December 31, 2009 and the results of its operations, the changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Lethbridge, Alberta

June 23, 2010

*Young Parkinson McNab LLP*

Chartered Accountants

## **MANAGEMENT REPORT**

The accompanying consolidated financial statements and other information contained in this Financial Report 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, 2009**

	2009	2008 (restated)
<b>Financial assets</b>		
Cash and temporary investments (note 2)	\$ 39,802,938	\$ 34,874,391
Taxes and grants in place of taxes receivable (note 3)	584,138	462,466
Trade and other receivables	1,432,037	1,729,419
Land held for resale	54,186	23,684
	41,873,299	37,089,960
<b>Liabilities</b>		
Accounts payable and accrued liabilities	4,537,831	2,786,877
Employee benefit obligations (note 4)	308,502	347,922
Provision for reclamation	498,354	398,354
Deferred revenue (note 5)	5,847,398	5,677,747
Long-term debt (note 6)	768,570	825,773
	11,960,655	10,036,673
<b>Net financial assets</b>	29,912,644	27,053,287
<b>Non-financial assets</b>		
Tangible capital assets (schedule 1)	205,953,231	204,183,012
Inventory for consumption	9,662,457	10,042,397
Prepaid expenses	198,933	198,421
	215,814,621	214,423,830
<b>Accumulated surplus (note 7)</b>	\$ 245,727,265	\$ 241,477,117

*Commitments and contingencies (note 18)*

**WHEATLAND COUNTY**  
**CONSOLIDATED STATEMENT OF OPERATIONS**  
For the year ended December 31, 2009

	Budget (Unaudited)	2009	2008 (restated)
<b>Revenue</b>			
Net municipal property taxes (note 8)	\$ 24,618,167	\$ 24,580,879	\$ 22,342,593
User fees and sales of goods	667,362	732,174	797,051
Government transfers for operating (note 9)	1,953,419	579,472	2,338,200
Investment income	504,107	558,910	1,400,478
Penalties and costs of taxes	82,400	94,546	75,328
Development levies	1,500,000	1,481,309	503,877
Licenses and permits	166,700	263,484	226,065
Rental	25,800	43,277	25,547
Other	464,600	547,258	464,764
	29,982,555	28,881,309	28,173,903
<b>Expenditures (note 10)</b>			
Legislative	351,190	416,174	297,226
Administration	2,121,400	2,101,476	1,941,644
Police	350,625	295,548	394,126
Fire	1,253,893	1,462,373	965,992
Emergency measures and disaster services	30,040	19,469	26,029
Ambulance services and first aid	82,925	-	343,941
Bylaw enforcement	84,100	87,629	80,733
Roads, streets, walks and lighting	11,118,255	19,849,353	14,987,179
Water supply and distribution	678,310	1,181,750	1,009,126
Wastewater treatment and disposal	276,678	372,275	480,767
Waste management	840,709	701,421	711,140
Public health and welfare services	47,100	53,434	947,047
Economic and agricultural development	883,050	777,293	829,171
Subdivision land and development	456,017	745,529	418,179
Recreation and culture	61,200	57,475	74,487
	18,635,492	28,121,199	23,506,787
<b>Excess of revenues over expenditures before other</b>	11,347,063	760,110	4,667,116
<b>Other</b>			
Government transfers for capital (note 9)	2,996,654	2,574,177	4,730,069
Contributed assets	-	915,860	-
	2,996,654	3,490,037	4,730,069
<b>Excess of revenues over expenditures</b>	14,343,717	4,250,147	9,397,185
<b>Accumulated surplus, beginning of year</b>			
As previously stated	82,175,156	82,175,156	76,563,988
Prior period adjustment (note 11)	-	159,301,962	155,515,944
As restated	82,175,156	241,477,118	232,079,932
<b>Accumulated surplus, end of year</b>	\$ 96,518,873	\$ 245,727,265	\$ 241,477,117

**WHEATLAND COUNTY**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
For the year ended December 31, 2009

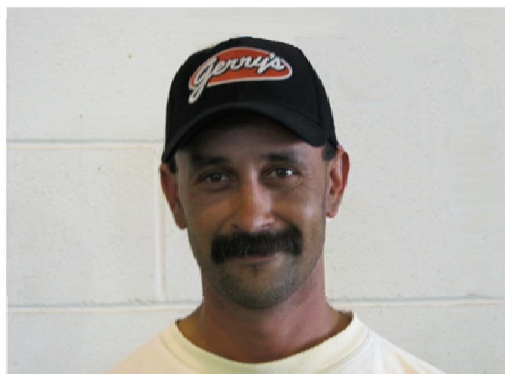
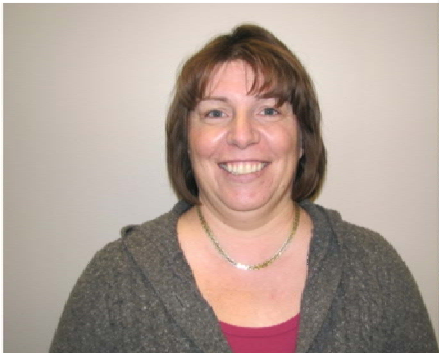
	Budget (Unaudited)	2009	2008 (restated)
<b>Excess of revenues over expenditures</b>	\$ 14,343,717	\$ 4,250,147	\$ 9,397,185
Acquisition of tangible capital assets	(21,694,193)	(19,587,975)	(25,019,298)
Amortization of tangible capital assets	-	12,724,251	12,057,448
Loss on disposal of tangible capital assets	-	236,580	319,487
Proceeds on disposal of tangible capital assets	199,600	225,790	738,576
Net book value of tangible capital assets reinvested	-	4,631,137	7,949,699
	(21,494,593)	(1,770,217)	(3,954,088)
Net change in supplies inventory	-	379,939	(965,847)
Net change in prepaid expense	-	(512)	(32,691)
	-	379,427	(998,538)
<b>Change in net financial assets</b>	(7,150,876)	2,859,357	4,444,559
<b>Net financial assets, beginning of year</b>	27,053,287	27,053,287	22,608,728
<b>Net financial assets, end of year</b>	\$ 19,902,411	\$ 29,912,644	\$ 27,053,287



**WHEATLAND COUNTY**  
**CONSOLIDATED STATEMENT OF CASH FLOW**  
For the year ended December 31, 2009

	2009	2008 (restated)
<b>Operating transactions</b>		
Excess of revenues over expenditures	\$ 4,250,147	\$ 9,397,185
Adjustments for items which do not affect cash		
Loss on disposal of tangible capital assets	236,580	319,487
Amortization of tangible capital assets	12,724,251	12,057,448
	17,210,978	21,774,120
Net change in non-cash working capital items		
Taxes and grants in place of taxes receivable	(121,672)	40,830
Trade and other receivables	297,381	(386,885)
Land held for resale	(30,502)	-
Inventory for consumption	379,940	(965,848)
Prepaid expenses	(512)	(32,691)
Accounts payable and accrued liabilities	1,750,954	473,753
Employee benefit obligations	(39,420)	155,554
Deferred revenue	169,651	(1,564,665)
Provision for reclamation	100,000	-
Cash provided by operating transactions	19,716,798	19,494,168
<b>Capital transactions</b>		
Proceeds on disposal of tangible capital assets	225,790	738,576
Acquisition of tangible capital assets	(19,587,975)	(25,019,298)
Net book value of tangible capital assets reinvested	4,631,137	7,949,699
Cash applied to capital transactions	(14,731,048)	(16,331,023)
<b>Financing transactions</b>		
Repayment of long-term debt	(57,203)	(68,155)
<b>Increase in cash and temporary investments</b>	4,928,547	3,094,990
<b>Cash and temporary investments, beginning of year</b>	34,874,391	31,779,401
<b>Cash and temporary investments, end of year</b>	\$ 39,802,938	\$ 34,874,391

# People Make the Difference!



**"Working Close to Home"**