

TOWN OF
BARRHEAD
ALBERTA

ANNUAL REPORT

2021



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MAYOR'S MESSAGE

Town of Barrhead Council is pleased to present the 2021 Annual Report and Year End Financial Statements.

The COVID-19 pandemic continued to present us with unique challenges in 2021. Restrictions continued to close our recreation facilities for a significant portion of the year. However, we are proud of the Parks & Recreation Department's ability to continue to pivot in the face of these challenges.

As always, each year we look forward to continued relationships with community groups and organizations to provide and enhance the level of service our citizens are accustomed to. Volunteer contributions in our community are vital to ensuring services remain available

to our residents despite economic hardships faced. It is these selfless acts of contributing to our community that make Barrhead such an incredible town.

We look forward to the return of events, programs, and festivals as they are integral in our social recovery from the pandemic.

Town Council is proud to lead the Barrhead community with residents and businesses as passionate as Council to see our community grow and thrive. As our doors are always open, we welcome you to discuss any community issue, or if you have suggestions on how to make our community even better, please contact myself or any of the Town Councillors and we will be happy to chat with you!



Top row from left to right: Councillor Anthony Oswald, Councillor Don Smith, Councillor Ty Assaf, Councillor Dave Sawatzky
Bottom row from left to right: Councillor Dausen Kluin, Mayor David McKenzie, Councillor Rod Klumph

TOWN OF
BARRHEAD
ALBERTA

FOR THE YEAR ENDED
DECEMBER 31, 2021

Report of the Chief Administrative Officer or Designated Officer

The information contained in this municipal Financial Statement presents fairly, to the best of my knowledge, the information requested.

(original signed)

Signature

Jennifer Mantay, Dir. of Corporate Services

Name

Mar. 10/2022

Dated

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

Management of the Town of Barrhead is responsible for the preparation, accuracy, objectivity and integrity of the accompanying consolidated financial statements and all other information contained within this Financial Report. Management believes that the consolidated financial statements present fairly the Town's financial position as at December 31, 2021 and the results of its operations for the year then ended.

The consolidated financial statements have been prepared in compliance with legislation, and in accordance with Canadian Public Sector Accounting Standards (PSAS).

In fulfilling its responsibilities and recognizing the limits inherent in all systems, management has designed and maintains a system of internal controls to produce reliable information and to meet reporting requirements on a timely basis. The system is designed to provide management with reasonable assurance that transactions are properly authorized and assets are properly accounted for and safeguarded.

These systems are monitored and evaluated by management and reliable financial information is available for preparation of the consolidated financial statements.

The Town Council carries out its responsibilities for review of the consolidated financial statements principally through its Audit Committee (represented by the Town Council Committee of the Whole). This committee meets regularly with management and external auditors to discuss the results of audit examinations and financial reporting matters.

The external auditors have full access to the Audit Committee with and without the presence of management. The Town Council has approved the consolidated financial statements.

The consolidated financial statements have been audited by Ellerington LLP, Chartered Professional Accountants, independent external auditors appointed by the Town. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Town's consolidated financial statements.

(Original Signed)

Chief Administrative Officer

Dated: March 10, 2022

(Original Signed)

Director of Corporate Services

Dated: March 10, 2022

INDEPENDENT AUDITOR'S REPORT

To the Members of Council:

OPINION

We have audited the consolidated financial statements of the Town of Barrhead (the Entity), which comprise the consolidated statement of financial position as at December 31, 2021, and the results of its operations, changes in its net financial assets (debt) and cash flows for the years then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies. In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Town of Barrhead as at December 31, 2021, the results of its operations, change in its net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

BASIS FOR OPINION

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

RESPONSIBILITIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE 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 the consolidated financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Entity's financial reporting process.

AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern.

If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial statements.

We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion. We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

- Debt Limit Regulation: In accordance with Alberta Regulation 255/2000, we confirm that the municipality is in compliance with the Debt Limit Regulation. A detailed account of the Entity's debt limit can be found in Note 9.
- Supplementary Accounting Principles and Standards Regulation: In accordance with Alberta Regulation 313/2000, we confirm that the municipality is in compliance with the Supplementary Accounting Principles and Standards Regulation and note the information required can be found in Note 14.

The engagement partner on the audit resulting in this independent auditor's report is:

Barrhead, Alberta
March 10, 2022

(Original Signed)

Ellerington LLP
Chartered Professional Accountants

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2021

	2021 \$	2020 \$
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	9,745,985	7,087,883
Receivables (Note 3)		
Taxes and Grants In Lieu of Taxes	197,471	249,381
Trade and Other Receivables	1,123,455	2,203,476
Land for Resale Inventory	-	-
Investments	-	-
Debt Charges Recoverable	-	-
Other Current/Long Term Assets	75,702	74,147
	<u>11,142,613</u>	<u>9,614,887</u>
LIABILITIES		
Accounts Payable and Accrued Liabilities	186,392	182,806
Deposit Liabilities	38,129	41,150
Deferred Revenue (Note 4)	2,575,463	2,013,510
Employee Benefits Obligation (Note 5)	299,810	268,772
Provision for landfill closure and post-closing costs (Note 6)	334,675	304,250
Long Term Debt (Note 8)	4,208,507	4,362,725
	<u>7,642,976</u>	<u>7,173,213</u>
NET FINANCIAL ASSETS (DEBT)	<u>3,499,637</u>	<u>2,441,674</u>
NON-FINANCIAL ASSETS		
Tangible Capital Assets	65,147,552	64,900,572
Inventory for Consumption	48,394	48,394
Prepaid Expenses	56,717	52,988
	<u>65,252,663</u>	<u>65,001,954</u>
ACCUMULATED SURPLUS (Schedule 1 and Note 11)	<u>68,752,300</u>	<u>67,443,628</u>

Contingencies - See Note 16

CONSOLIDATED STATEMENT OF OPERATIONS

FOR THE YEAR ENDED DECEMBER 31, 2021

REVENUES	Budget (Unaudited)	2021 \$	2020 \$
Net Municipal Taxes (Schedule 3)	5,106,378	5,056,417	5,222,630
Sales, User Charges, Franchise & Rentals	4,972,550	5,164,983	5,036,625
Government Transfers for Operating (Schedule 4)	2,258,940	2,159,222	2,027,354
Investment Income	74,640	43,349	60,878
Penalties and Costs on Taxes	30,000	27,609	28,816
Development Levies	5,000	4,350	2,670
Licenses, Permits and Fines	72,400	61,024	65,097
Contributed Assets	-	-	-
Other Revenues	248,490	202,351	585,939
TOTAL REVENUE	12,768,398	12,719,305	13,030,009
EXPENDITURES			
Council and Other Legislative	225,450	181,943	167,737
General Administration	1,112,900	1,066,660	985,879
RCMP	273,410	131,178	80,667
Fire	1,396,630	1,181,293	1,208,635
Disaster and Emergency Measures	1,900	-	1,367
Bylaw Enforcement	152,080	130,846	125,800
Safety	23,750	6,654	120
Common Services	678,250	385,186	372,949
Roads, Streets, Walks, Lighting	1,521,630	1,188,025	1,185,686
Airport	22,520	15,288	15,682
Storm Sewers and Drainage	49,940	15,649	16,057
Water Supply and Distribution	2,616,040	2,319,648	2,107,803
Wastewater Treatment and Disposal	477,070	290,486	263,455
Waste Management	800,360	724,308	651,980
Family and Community Support	437,420	446,467	467,423
Cemeteries	38,190	26,962	16,141
Other Public Health and Welfare	35,730	6,470	34,360
Land Use, Planning, Zoning and Development	129,150	99,048	101,444
Economic Development	154,720	123,266	113,793
Subdivision Land and Development	1,000	45,057	12,745
Parks and Recreation	3,115,050	2,122,811	2,260,860
Culture: Libraries, Museums, Halls	246,310	173,124	147,758
Amortization Expenditures	1,897,100	1,939,963	1,858,794
Loss (Gain) On Disposal of Capital Assets	-	113,224	48,762
Other Expenditures	-	-	-
TOTAL EXPENSES	15,406,600	12,733,556	12,245,897
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES - BEFORE OTHER	(2,638,202)	(14,251)	784,112
OTHER			
Government Transfers for Capital (Schedule 4)	3,647,960	1,322,923	1,110,193
Unrestricted Fund Transfers	-	-	-
	3,647,960	1,322,923	1,110,193
EXCESS (SHORTFALL) OF REVENUE OVER EXPENSES	1,009,758	1,308,672	1,894,305
ACCUMULATED SURPLUS, BEGINNING OF YEAR	67,443,628	67,443,628	65,549,323
ACCUMULATED SURPLUS, END OF YEAR	68,453,386	68,752,300	67,443,628

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (DEBT)

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budget (Unaudited)	2021 \$	2020 \$
EXCESS (SHORTFALL) OF REVENUES OVER EXPENSES	<u>1,009,758</u>	<u>1,308,672</u>	<u>1,894,305</u>
Acquisition of Tangible Capital Assets	(5,833,620)	(2,334,667)	(2,504,462)
Proceeds on Disposal of Tangible Capital Assets	-	34,501	29,400
Amortization of Tangible Capital Assets	1,897,100	1,939,963	1,858,794
(Gain) Loss on Sale of Tangible Capital Assets	<u>-</u>	<u>113,224</u>	<u>48,762</u>
	<u>(3,936,520)</u>	<u>(246,979)</u>	<u>(567,506)</u>
Acquisition of Prepaid Assets	-	(3,729)	(16,301)
Use of Prepaid Assets	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>(3,729)</u>	<u>(16,301)</u>
(INCREASE) DECREASE IN NET DEBT	<u>(2,926,762)</u>	<u>1,057,964</u>	<u>1,310,498</u>
NET FINANCIAL ASSETS (DEBT), BEGINNING OF YEAR	<u>2,441,674</u>	<u>2,441,674</u>	<u>1,131,176</u>
NET FINANCIAL ASSETS (DEBT), END OF YEAR	<u>(485,088)</u>	<u>3,499,638</u>	<u>2,441,674</u>

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2021

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

	2021 \$	2020 \$
OPERATING		
Excess (shortfall) of revenues over expenses	1,308,672	1,894,305
Non-cash items included in excess (shortfall) of revenues over expenses:		
Amortization of tangible capital assets	1,939,963	1,858,794
Loss (Gain) on disposal of tangible capital assets	113,224	48,762
Non-cash charges to operations (net change)		
Decrease (increase) in taxes and grants-in-lieu receivable	51,910	(13,793)
Decrease (increase) in trade and other receivables	1,080,020	(1,272,188)
Decrease (increase) in prepaid expenses	(3,729)	(16,301)
Decrease (increase) in current/long term assets	(1,555)	2,700
Increase (decrease) in accounts payable and accrued liabilities	34,624	130,544
Increase (decrease) in deposit liabilities	(3,021)	(4,030)
Increase (decrease) in deferred revenue	561,953	938,515
Increase (decrease) in provision for landfill closure/post-closure	30,425	30,425
Cash provided by operating transactions	<u>5,112,486</u>	<u>3,597,733</u>
CAPITAL		
Acquisition of tangible capital assets	(2,334,667)	(2,504,462)
Sale of tangible capital assets	<u>34,501</u>	<u>29,400</u>
Cash applied to capital transactions	<u>(2,300,166)</u>	<u>(2,475,062)</u>
INVESTING		
Decrease (increase) in restricted cash or equivalents	<u>(555,083)</u>	<u>(942,252)</u>
Cash provided by (applied to) investing transactions	<u>(555,083)</u>	<u>(942,252)</u>
FINANCING		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	<u>(154,218)</u>	<u>(149,469)</u>
Cash provided by (applied to) financing transactions	<u>(154,218)</u>	<u>(149,469)</u>
CHANGE IN CASH AND EQUIVALENTS DURING YEAR	2,103,019	30,950
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>5,105,095</u>	<u>5,074,145</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>7,208,114</u>	<u>5,105,095</u>
Cash and cash equivalents is made up of:		
Cash and temporary investments (Note 2)	9,745,985	7,087,883
Less: restricted portion of cash and temporary investments (Note 2)	<u>(2,537,871)</u>	<u>(1,982,788)</u>
	7,208,114	5,105,095

SCHEDULE OF CHANGES IN ACCUMULATED SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 2021 - SCHEDULE 1

	Unrestricted Surplus	Restricted Surplus	Equity in Tangible Capital Assets	2021 \$	2020 \$ \$
BALANCE, BEGINNING OF YEAR	326,017	6,579,764	60,537,847	67,443,628	65,549,323
Excess (deficiency) of revenues over expenses	1,308,672	-	-	1,308,672	-
Unrestricted funds designated for future use	(1,960,903)	1,960,903	-	-	1,894,305
Restricted funds used for operations	101,605	(101,605)	-	-	-
Restricted funds used for tangible capital assets	-	(953,016)	953,016	-	-
Current year funds used for tangible capital assets	(1,381,652)	-	1,381,652	-	-
Contributed tangible capital assets	-	-	-	-	-
Disposal of tangible capital assets	147,725	-	(147,725)	-	-
Annual amortization expense	1,939,963	-	(1,939,963)	-	-
Long term debt issued	-	-	-	-	-
Long term debt repaid	(154,218)	-	154,218	-	-
Capital debt used for TCA	-	-	-	-	-
Unrestricted fund transfers	-	-	-	-	-
Change in Accumulated Surplus	1,192	906,282	401,198	1,308,672	1,894,305
BALANCE, END OF YEAR	327,209	7,486,046	60,939,045	68,752,300	67,443,628

SCHEDULE OF TANGIBLE CAPITAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2021 - SCHEDULE 2

	Land	Land Improvements	Buildings	Engineered Structures	Machinery and Equipment	Vehicles	2021 \$	2020 \$
COST:								
BALANCE, BEGINNING OF YEAR	1,496,250	1,823,401	27,474,509	76,942,195	7,983,548	3,394,625	119,114,529	116,774,497
Acquisition of tangible capital assets	-	8,032	95,459	1,028,661	276,070	616,770	2,024,992	1,493,846
Construction-in-progress	-	-	-	-	309,675	-	309,675	1,010,616
Disposal of tangible capital assets	(106,400)	-	-	-	(15,425)	(148,236)	(270,061)	(164,430)
Write down of tangible capital assets	-	-	-	-	-	-	-	-
BALANCE, END OF YEAR	1,389,850	1,831,433	27,569,968	77,970,856	8,553,868	3,863,159	121,179,135	119,114,529
ACCUMULATED AMORTIZATION:								
BALANCE, BEGINNING OF YEAR	-	1,111,508	5,377,847	43,213,802	3,050,102	1,460,698	54,213,957	52,441,431
Annual amortization	-	62,100	557,301	680,306	438,695	197,663	1,936,065	1,854,684
Accumulated amortization on disposals	-	-	-	-	(6,234)	(112,205)	(118,439)	(82,158)
BALANCE, END OF YEAR	-	1,173,608	5,935,148	43,894,108	3,482,563	1,546,156	56,031,583	54,213,957
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>1,389,850</u>	<u>657,825</u>	<u>21,634,820</u>	<u>34,076,748</u>	<u>5,071,305</u>	<u>2,317,003</u>	<u>65,147,552</u>	<u>64,900,572</u>
2021 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	<u>1,496,250</u>	<u>711,893</u>	<u>22,096,662</u>	<u>33,728,393</u>	<u>4,933,446</u>	<u>1,933,927</u>	<u>64,900,572</u>	

SCHEDULE OF PROPERTY AND OTHER TAXES

FOR THE YEAR ENDED DECEMBER 31, 2021 - SCHEDULE 3

TAXATION	Budget (Unaudited)	2021 \$	2020 \$
Real Property Taxes	6,362,160	6,353,813	6,580,111
Linear Property Taxes	127,600	127,600	126,267
Government Grants In Lieu of Property Taxes	90,620	48,486	58,817
Special Assessment and Local Improvement Taxes	-	-	-
TOTAL TAXATION	<u>6,580,380</u>	<u>6,529,899</u>	<u>6,765,195</u>
REQUISITIONS			
Alberta School Foundation	1,451,773	1,451,773	1,479,691
Barrhead & District Social Housing	20,891	20,891	60,477
Designated Industrial Properties	520	-	-
Requisitions - Previous Year Underlevy	818	818	2,397
TOTAL REQUISITIONS	<u>1,474,002</u>	<u>1,473,482</u>	<u>1,542,565</u>
NET MUNICIPAL TAXES	<u>5,106,378</u>	<u>5,056,417</u>	<u>5,222,630</u>

SCHEDULE OF GOVERNMENT TRANSFERS

FOR THE YEAR ENDED DECEMBER 31, 2021 - SCHEDULE 4

	Budget (Unaudited)	2021 \$	2020 \$
TRANSFERS FOR OPERATING:			
Provincial Government	912,910	813,894	707,957
Federal Government	-	21,057	10,800
Other Local Government	1,346,030	1,324,271	1,308,597
	<u>2,258,940</u>	<u>2,159,222</u>	<u>2,027,354</u>
TRANSFERS FOR CAPITAL:			
Provincial Government	2,008,130	957,699	747,165
Federal Government	1,332,510	89,362	272,925
Other Local Government	307,320	275,862	90,103
	<u>3,647,960</u>	<u>1,322,923</u>	<u>1,110,193</u>
TOTAL GOVERNMENT TRANSFERS	<u>5,906,900</u>	<u>3,482,145</u>	<u>3,137,547</u>

SCHEDULE OF CONSOLIDATED EXPENSES BY OBJECT

FOR THE YEAR ENDED DECEMBER 31, 2021 - SCHEDULE 5

CONSOLIDATED EXPENSES BY OBJECT	Budget (Unaudited)	2021 \$	2020 \$
Salaries, Wages and Benefits	4,890,040	4,570,706	4,685,861
Contracted and General Services	3,408,920	3,128,155	2,792,615
Purchases from Other Governments	214,010	90,823	41,372
Materials, Goods, Supplies and Utilities	1,958,520	1,828,587	1,718,916
Provision for Allowances	4,500	1,749	1,481
Transfers to Other Governments	372,730	305,442	343,102
Transfers to Local Boards and Agencies	548,030	557,076	577,712
Transfers to Individuals and Organizations	43,770	16,093	1,320
Bank Charges and Short Term Interest	5,100	5,138	4,438
Interest on Long Term Debt	136,350	136,350	141,100
Other Expenditures	30,425	40,250	30,425
Amortization of Tangible Capital Assets	1,897,100	1,939,963	1,858,794
Loss on Disposal of Tangible Capital Assets	-	113,224	48,761
TOTAL EXPENDITURES	<u>13,509,495</u>	<u>12,733,556</u>	<u>12,245,897</u>

SCHEDULE OF SEGMENTED DISCLOSURE

FOR THE YEAR ENDED DECEMBER 31, 2021 - SCHEDULE 6

REVENUE	General Government	Protective Services	Transportation Services	Planning & Development	Recreation & Culture	Environmental Services	Other	2021 \$
Net Municipal Taxes	5,056,417							5,056,417
Sales, User Charges, Franchise & Rentals	826,074	100,279	20,957	239,105	329,818	3,642,350	6,400	5,164,983
Government Transfers	71,813	1,380,030	723,762		661,537	259,537	385,466	3,482,145
Investment Income			10,867		8,500	20,000	3,982	43,349
Penalties and Costs on Taxes	27,609			4,350				27,609
Development Levies				2,550				4,350
Licenses, Permits and Fines	37,350	21,124						61,024
Other Revenues	35,921	580	10,173	-	24,703	130,974	-	202,351
	6,055,184	1,502,013	765,759	246,005	1,024,558	4,052,861	395,848	14,042,228
EXPENSES								
Salaries, Wages and Benefits	930,521	663,083	790,881	173,976	1,106,907	897,794	7,544	4,570,706
Contracted and General Services	233,004	282,772	302,238	34,821	421,823	1,834,079	19,418	3,128,155
Purchases from Other Governments	118	90,705						90,823
Materials, Goods, Supplies and Utilities	81,026	128,725	495,742	48,750	502,615	571,729		1,828,587
Transfers to Other Governments		290,155	15,287					305,442
Transfers to Local Boards and Agencies					110,610		446,466	557,076
Transfers to Individuals and Organizations		1,000			15,093			16,093
Interest on Long Term Debt					136,350			136,350
Other Expenditures	3,934	6,147	-	116,225	3,215	30,840	-	160,361
	1,248,603	1,462,587	1,604,148	373,772	2,296,613	3,334,442	473,428	10,793,593
NET REVENUE, BEFORE AMORTIZATION	4,806,581	39,426	(838,389)	(127,767)	(1,272,055)	718,419	(77,580)	3,248,635
Amortization Expense	(62,844)	(177,245)	(487,379)	(380)	(620,889)	(591,226)	-	(1,939,963)
NET REVENUE	4,743,737	(137,819)	(1,325,768)	(128,147)	(1,892,944)	127,193	(77,580)	1,308,672

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Town of Barrhead are the representations of management prepared in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants ("CICA"). Significant aspects of the accounting policies adopted by the Town of Barrhead are as follows:

a) Reporting entity

The consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Town and are, therefore, accountable to the Town Council for the administration of their financial affairs and resources.

The schedule of taxes levied also includes requisitions for education, health, social and other external organizations that are not part of the municipal reporting entity.

The statements exclude trust assets that are administered for the benefit of external parties. Interdepartmental and organizational transactions and balances are eliminated.

b) Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

c) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

d) Investments

Investments are recorded at amortized cost. Investment premiums and discounts are amortized on the net present value basis over the term of the respective investments. When there has been a loss in value that is other than a temporary decline, the respective investment is written down to recognize the loss.

e) Debt Charges Recoverable

Debt charges recoverable consist of amounts that are recoverable from municipal agencies or other local governments with respect to outstanding debentures or other long-term debt pursuant to annexation orders or joint capital undertakings. These recoveries are recorded at a value that equals the offsetting portion of the un-matured long-term debt, less actuarial requirements for the retirement of any sinking fund debentures.

f) Requisition Over-levy and Under-levy

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

g) Inventories for Resale

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

h) Tax Revenue

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

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

i) Landfill Closure and Post-Closure Liability

Pursuant to the Alberta Environmental Protection and Enhancement Act, the Town is required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement is being provided for over the estimated remaining life of the landfill site based on usage.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

j) Contaminated Sites Liability

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

k) Government Transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

l) Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated Change in Net Financial Assets (Debt) for the year.

i. Tangible Capital Assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	<u>Years</u>
Land Improvements	15 - 20
Buildings	25 - 50
Engineered structures	
Water System	35 - 65
Storm Sewer System	35 - 65
Wastewater System	15 - 40
Other Engineered Structures	15 - 40
Machinery and equipment	5 - 20
Vehicles	3 - 20

One-half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

ii. Contributions of Tangible Capital Assets

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and are also recorded as revenue.

iii. Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

iv. Inventories

Inventories held for consumption are recorded at the lower of cost and replacement cost.

v. Cultural and Historical Tangible Capital Assets

Works of art for display are not recorded as tangible capital assets but are disclosed.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

2. CASH AND TEMPORARY INVESTMENTS

	2021 \$	2020 \$
Cash	9,783,523.71	7,100,198.28
Temporary Investments	<u>(37,539.39)</u>	<u>(12,315.13)</u>
	<u>9,745,984.32</u>	<u>7,087,883.15</u>

Temporary investments are short-term deposits with original maturities of 1 year or less.

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

	2021 \$	2020 \$
FGTF – Water Reservoir	1,263,393.00	1,255,393.00
FGTF – Arena Retrofit	779,357.00	0.00
Municipal Sustainability Grant - Garbage Truck	265,912.60	0.00
Municipal Sustainability Grant – Skateboard Park	99,987.54	0.00
Municipal Sustainability Grant – Fire Truck	<u>0.00</u>	<u>292,825.00</u>
	<u>2,408,650.14</u>	<u>1,548,218.00</u>

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

	2021 \$	2020 \$
Alberta Health Services - 2019 Public Health Grant	19,730.21	9,730.21
Alberta Community Partnership – BRWC Grant	97,490.73	165,839.75
Yellowhead East Covid Support Grant	12,000.00	0.00
2020 MOST Grant – COVID 19 Loss Offset	<u>0.00</u>	<u>259,000.00</u>
	<u>129,220.94</u>	<u>434,569.96</u>

3. RECEIVABLES

	2021 \$	2020 \$
Property Taxes		
Current Taxes and Grants in Place of Taxes	166,413.91	188,748.40
Arrears Taxes	<u>31,057.08</u>	<u>60,632.09</u>
	<u>197,470.99</u>	<u>249,380.49</u>
Less Allowance for Doubtful Accounts	<u>(0.00)</u>	<u>(0.00)</u>
	<u>197,470.99</u>	<u>249,380.49</u>
Other		
Trade Accounts	1,073,371.71	2,143,312.51
GST	<u>50,082.87</u>	<u>60,163.29</u>
	<u>1,123,454.58</u>	<u>2,203,475.80</u>
	<u>1,320,925.57</u>	<u>2,452,856.29</u>

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

4. DEFERRED REVENUE

	2021 \$	2020 \$
Agrena – Future Advertising Sign Rental	2,800.20	5,006.03
Prepaid Taxes	34,791.28	25,716.27
Public Health – AHS Community Grant- Operating	19,730.21	9,730.21
2020 MOST Grant - Operating	0.00	259,000.00
Yellowhead East Covide Support Grant	12,000.00	0.00
2020 ACP Grant – BRWC - Operating	97,490.73	165,839.75
Municipal Sustainability Initiative (Garbage Truck)- Capital	265,912.60	0.00
Municipal Sustainability Initiative (Skateboard Park) - Capital	99,987.54	0.00
Federal Gas Tax Fund Grant (Arena Retrofit)- Capital	779,357.00	0.00
Federal Gas Tax Fund Grant (General)- Capital		
Federal Gas Tax Fund Grant (Water)- Capital	1,263,393.00	1,255,393.00
Municipal Sustainability Initiative – Fire Truck - Capital	<u>0.00</u>	<u>292,825.00</u>
	<u>2,575,462.56</u>	<u>2,013,510.26</u>

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

Prepaid taxes are recorded as credit balances on the tax roll.

Operating and Capital Grants provide funding for specific projects for future years.

5. EMPLOYEE BENEFITS OBLIGATIONS

	2021 \$	2020 \$
Vacation and overtime accrued	299,809.94	268,772.12

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

6. LANDFILL CLOSURE AND POST-CLOSURE LIABILITY

Alberta Environment law requires closure and post-closure care of landfill sites, which includes final covering and landscaping, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspections and maintenance.

The estimated total liability is based on the sum of discounted future cash flows for closure and post-closure activities for 40 years after closure using a discount rate of 4% and assuming annual inflation of 2%.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

The accrued liability portion is based on the cumulative capacity used at year end compared to the estimated total landfill capacity. The total air space capacity of the site is estimated at 235,300 cubic meters. The estimated remaining air space capacity of the landfill site is 224,000 cubic meters. The existing landfill site is expected to reach capacity in approximately the year 2030.

The Town has not designed assets for settling closure and post-closure liabilities. The Barrhead Regional Landfill is jointly owned by the Town of Barrhead and the County of Barrhead No. 11 with each municipality being responsible for 50% of the estimated total liability.

	2021 \$	2020 \$
Estimated Closure Costs	620,520.00	620,520.00
Estimated Post-Closure Costs	<u>863,500.00</u>	<u>863,500.00</u>
Estimated Total Liability	<u>1,484,020.00</u>	<u>1,484,020.00</u>
Estimated Capacity Remaining	55%	59%
Portion of Total Liability Remaining to be Recognized	<u>814,670.00</u>	<u>875,520.00</u>
Estimated Capacity Used	45%	41%
Total Accrued Liability Portion	<u>669,350.00</u>	<u>608,500.00</u>
Town of Barrhead 50% Accrued Liability Portion	<u>\$ 334,675.00</u>	<u>\$ 304,250.00</u>

7. CONTAMINATED SITES LIABILITY

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

8. LONG-TERM DEBT

	2021 \$	2020 \$
Tax supported debentures	4,208,506.85	4,362,725.25
Bank loans	<u>0.00</u>	<u>0.00</u>
	<u>4,208,506.85</u>	<u>4,362,725.25</u>

The current portion of the long-term debt amounts to \$ 154,218.40 (2020 - \$149,468.51).

Interest on long-term debt amounted to \$ 136,350.60 (2020 - \$ 141,100.49).

Principal and interest repayments are as follows:

	Principal \$	Interest \$	Total \$
2022	159,119.23	131,449.77	290,569.00
2023	164,175.80	126,393.20	290,569.00
2024	169,393.07	121,175.93	290,569.00
2025	174,776.14	115,792.86	290,569.00
2026	180,330.26	110,238.74	290,569.00
2027-2041	<u>3,360,712.35</u>	<u>852,538.15</u>	<u>4,213,250.50</u>
	4,208,506.85	1,457,588.65	5,666,095.50

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

9. DEBT LIMITS AND DEBT SERVICING LIMIT

Section 276(2) of the MGA requires that debt and debt limits as defined by Alberta Regulation 255/00 for the Town of Barrhead are to be disclosed as follows:

	2021 \$	2020 \$
Total Debt Limit	19,058,958.00	19,545,014.00
Total Debt	<u>4,208,507.00</u>	<u>4,362,725.00</u>
Amount of Debt Limit Unused	14,870,451.00	15,182,289.00
Debt Servicing Limit	3,179,826.00	3,257,502.00
Debt Servicing	<u>290,569.00</u>	<u>290,569.00</u>
Amount of Debt Servicing Limit Unused	2,889,257.00	2,966,933.00

10. EQUITY IN TANGIBLE CAPITAL ASSETS

	2021 \$	2020 \$
Tangible Capital Assets (Schedule 2)	121,179,134.88	119,114,528.76
Accumulated Amortization (Schedule 2)	(56,031,582.64)	(54,213,955.80)
Long-term Debt (Note 8)	<u>(4,208,506.85)</u>	<u>(4,362,725.25)</u>
	<u>60,939,045.39</u>	<u>60,537,847.71</u>

11. ACCUMULATED SURPLUS

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

	2021 \$	2020 \$
Unrestricted Surplus (Deficit)	327,209	326,017
Restricted Surplus		
Tax Rate Stabilization	848,327	851,396
Roads	693,797	708,064
Water	1,932,782	1,916,999
Sewer	1,235,038	1,131,767
Garbage, Landfill, Recycling	325,477	254,470
Building Replacement & Renovations	709,846	738,511
Land Improvements	1,069,252	575,154
General Equipment Replacement	<u>671,527</u>	<u>403,403</u>
	7,486,046	6,579,764
Equity in Tangible Capital Assets	60,939,045	60,537,847
TOTAL ACCUMULATED SURPLUS	68,752,300	67,443,628

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

12. SEGMENTED DISCLOSURE

The Town of Barrhead provides a range of services to its ratepayers. For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1.

Refer to the Schedule of Segmented Disclosure (Schedule 6).

13. TRUST FUNDS

	2021 \$	2020 \$
Columbarium Trust – Perpetual Care	27,714.13	12,215.13
Tax Sale Trust	<u>9,825.26</u>	<u>0.00</u>
	<u>37,539.39</u>	<u>12,215.13</u>

The Town of Barrhead has an agreement with Rose Garden Chapels Ltd. to hold, in trust monies paid for perpetual care for the columbarium. Once all blocks have been sold the Town will assume responsibility of the columbarium.

The Town of Barrhead held one tax sale in 2021. The surplus funds from this sale have been put into a tax sale reserve where they will be held until 2031.

14. SALARY AND BENEFITS DISCLOSURE

	2021 Salary	2021 Benefits & Allowance	2021 \$	2020 \$
<u>Mayor</u>				
McKenzie, David	34,653	2,848	37,501	37,195
<u>Councillors</u>				
Assaf, Ty	21,693	3,680	25,373	21,721
Kluin, Dausen	21,272	2,277	23,549	21,721
Klumph, Rod	20,699	2,028	22,727	22,309
Oswald, Anthony	4,372	1,157	5,529	0
Oswald, Shelley	16,222	850	17,072	21,128
Penny, Leslie	16,077	125	16,202	20,254
Sawatzky, Dave	4,372	2,307	6,679	0
Smith, Don	21,265	3,410	24,675	21,128
<u>Appointed Officers</u>				
Chief Administrative Officer (1)	185,904	22,278	208,182	216,834
Designated Officers (4)	300,963	41,490	342,453	318,330

Salary includes regular base pay, lump sum payments and any other direct cash remuneration.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

Benefits and Allowances include amounts paid for the Employer's share of all employee benefits and amounts paid for travel and subsistence while conducting Town Business.

15. LOCAL AUTHORITIES PENSION PLAN

Employees of the Town of Barrhead participate in the Local Authorities Pension Plan (LAPP), which is one of the plans covered by the Public Sector Pension Plans Act. The LAPP is financed by employer and employee contributions and by investment earnings of the LAPP Fund. Contributions for current service are recorded as expenditures in the year in which they become due.

	2021 \$	2020 \$
Current Service Contributions By Employer	259,325.88	272,447.29
Current Service Contributions By Employee	<u>233,813.05</u>	<u>246,155.82</u>
	<u>493,138.93</u>	<u>518,603.11</u>

The Town of Barrhead is required to make current service contributions to the Plan of 9.39% of pensionable earnings up to the year's maximum pensionable earnings under the Canada Pension Plan and 13.84% on pensionable earnings above this amount. Employees of the Town are required to make current service contributions of 8.39% of pensionable salary up to the year's maximum pensionable salary and 12.84% on pensionable salary above this amount.

16. CONTINGENCIES

The Town is a member of the Alberta Municipal Insurance Exchange (MUNIX). Under the terms of the membership, the Town could become liable for its proportionate share of any claim losses in excess of the funds held by the exchange. Any liability incurred would be accounted for as a current transaction in the year the losses are determined.

17. FINANCIAL INSTRUMENTS

The Town's financial instruments consist of cash and temporary investments, accounts receivable, investments, debt charges recoverable, bank indebtedness, accounts payable and accrued liabilities, deposit liabilities, requisition over-levy, and long term debt. It is management's opinion that the Town is not exposed to significant interest or currency risks arising from these financial instruments.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2021

The Town is subject to credit risk with respect to taxes and grants in place of taxes receivables and trade and other receivables. Credit risk arises from the possibility that taxpayers and entities to which the Town provides services may experience financial difficulty and be unable to fulfill their obligations. The large number and diversity of taxpayers and customers minimizes the credit risk.

Unless otherwise noted, the carrying value of the financial instrument approximates fair value.

18. APPROVAL OF FINANCIAL STATEMENTS

Council and Management have approved these financial statements.

DEPARTMENT STATEMENTS



PADDLE RIVER

FINANCIAL

In 2021, Council maintained the municipal portion of the tax rate for both Residential and Non-Residential properties at the same rate as 2019 and 2020. Capital projects were completed with funding from capital reserves, provincial grants, and local government contributions on our joint municipal projects.

In 2021, the capital project expenses were over \$2.3 million for the following projects:

- ✓ 50 Street and 45 Street road infrastructure
- ✓ 55A Avenue Sewer Rehab & 61 Avenue Overlay
- ✓ Water Reservoir Upgrades
- ✓ Wastewater Plant (Lagoon) Upgrades and Lift Station Motor
- ✓ Sanitary Sewer Asset Review
- ✓ New Snow Bucket and 1/2 Ton Truck
- ✓ Videography Equipment
- ✓ Parks Mower, Open Deck Trailer, Gazebo Roof, Playground Equipment
- ✓ Arena Ice Plant Retrofit, Concrete at entrance to Godberson Rotary Room, Fencing, Upstairs

Flooring, Alarm System, Ice Kube Compressors

- ✓ Bowling Alley Building Upgrades
- ✓ Boardwalk Solar Lights and Bridge Repairs
- ✓ Fire & Emergency Response Centre (Joint with County) - New Fire Engine

The following grant funding was received to fund the capital projects as indicated.

“Infrastructure Canada Program,” and the Clean Water and Wastewater Fund Grant (CWWF) provided funding for the following project:

- ✓ Wastewater Plant (Lagoon) Upgrades Completion (\$39,363)

Municipal Stimulus (MSP) Grant was used to fund:

- ✓ 50 St and 45 St Road Infrastructure (\$544,302)

Municipal Sustainability Initiative Capital Grant was used to fund:

- ✓ Town's portion of New Fire Engine (\$289,112)
- ✓ 50 St and 45 St Infrastructure (\$103,000)



WATER RESERVOIRS

Municipal Asset Management Program was used to fund:

- ✓ Sanitary Sewer Asset Review (\$50,000)

Municipal Climate Change Action Centre Program, a Recreation Energy Conservation Program Grant provided funding for:

- ✓ Arena Ice Plant Retrofit Engineering (\$20,000)

Municipal Sustainability Initiative Operating Grant of \$152,920 assisted with the operational and maintenance costs of the parks, sports grounds, sidewalks, and roads.

Municipal Operating Support Transfer (MOST) of \$259,000 was used to offset the reduced operating revenues as a result of temporary closures of the Aquatic Centre, Agrena, and Recreation Programs during the COVID-19 Pandemic. Funds were also applied towards the costs incurred to provide for the additional sanitization requirements when facilities were open.

Alberta Community Partnership (ACP) Operating Grant of \$68,349 was used towards the Barrhead Regional Water Commission's (BRWC) Infrastructure Plan. This project will continue in 2022.

Canadian Parks and Recreation - Green Jobs Grant of \$18,657 was used to offset costs of employing Parks Maintenance Positions for the summer months.

Canadian Heritage Fund - Celebrate Canada Grant of \$2,400 was used to offset costs of the Town's annual Canada Day Celebration.

Town Council continually promotes inter-municipal cooperation on a number of levels. The Town of Barrhead and County of Barrhead jointly provide, on an equally cost-shared basis, programs and services which are comprised of delivering Regional Fire Protection, Emergency Response Centre operations, and the management and operation of the Barrhead

Regional Landfill and the Barrhead Johnson Airport.

Additional services, such as Family and Community Support Services, and the Municipal Library (also includes Pembina Hills School Division) receive contributions from the Town and County to continue to provide services to the community. The County of Barrhead also provides a portion of funding towards the operations of the Agrena, Regional Aquatic Centre and Curling Rink facilities and summer programming for children.

Town Council is pleased to be involved in enhancing the quality of life for the residents by providing worthwhile programs and services. Members of Council would like to take this opportunity to thank the countless volunteers and organizations that have provided generous assistance to the members of our community in this regard.

Please visit the Town of Barrhead website at barrhead.ca for information on upcoming events, our bi-monthly newsletter and important notifications to our residential and business community.

Thank you all for your ongoing efforts and input throughout 2021. We realize that it has been a difficult year for everyone and your continued support is greatly appreciated.



ICE RINK

PARKS & RECREATION

The Parks & Recreation Department operations looked a bit different in 2021 due to the ongoing COVID-19 situation.

BARRHEAD REGIONAL AQUATICS CENTRE

Due to the Pandemic, the Barrhead Regional Aquatics Centre was closed December 2020 and re-opened July 2021. During this time, aquatics staff completed tasks including facility repairs, upgrades, and assisted the Parks team with seasonal outdoor maintenance. Upon reopening in July, we were busy with group swimming lessons, and most classes were completely full. Additionally, we ran the following leadership courses:

- Bronze Medallion
- Bronze Cross
- Standard First Aid
- National Lifeguard

AquaFit classes also resumed on Wednesday mornings. Although COVID restrictions left us unable to host birthday party rentals, we were very busy with school and homeschool rentals once schools were back in session.

Many staff returned to post-secondary education and we found ourselves unable to run autumn swimming lessons; however, we continue to actively recruit to reinstate a full lesson schedule.

YOUTUBE VIDEOS & COMMUNITY PROMOTION

YouTube videos continued to be produced weekly with 54 videos filmed in 2021 promoting our community, programs, events, local businesses and amenities.

SUMMER PROGRAMS

Partnering with the County of Barrhead, we once again ran our annual summer programs. We offered 31 programs plus free weekly "Fun



AQUAFIT CLASSES

Days". Programs were run at a reduced capacity to facilitate social distancing and disinfecting protocols.

PARKS

In Parks, we continued developing our bee and bat interpretive area including added signage and a pollinator garden. An added zen garden inspired Reflection Park was added to Triangle Park complete with a rock garden, signage, and rakes for public use as a meditative activity. Solar lights were installed at the dog park and boardwalk, and more picnic tables were added throughout our green spaces. Ongoing work at the cemetery has taken place, including filling and seeding low spots and raising markers. Trail improvements were made by adding and repairing bridges in our trail system.

COMMUNITIES IN BLOOM

The Town and County of Barrhead continue to partner with Communities in Bloom (CIB). The CIB Committee decided against a judge's evaluation in 2021 due to the ongoing COVID situation and rather participated in the "Friends - Non-Evaluated" category while focusing on education.

OVERALL FOCUS

The driving focus for these programs and services is to continue to promote an active lifestyle as well as provide opportunities for residents and visitors to develop connections between each other and the community.



BLUE HERON BOWL RENOVATIONS



BARRHEAD IN BLOOM



AQUATICS CENTRE



PLANNING & DEVELOPMENT

In 2021, the Development Department issued a total of 34 development permits, summarized as follows:

DESCRIPTION	CONSTRUCTION VALUE
New Single Family/Duplex Dwellings, Mobil-Manufactured Homes	\$1,075,000
Residential Additions, Sheds, Garages, Decks, Roofs, Fences, Renovations	\$154,400
Commercial Additions, Removals, Renovations	\$2,194,900
Parks & Recreation	\$800,000
Institutional	\$0
TOTAL	\$4,224,300

The Town saw a slight increase in residential development in 2021 with 1 mobile/manufactured home permit, 1 new home development, and 1 duplex development.

The total commercial development in 2021 was approximately \$2.2 million, higher than the \$1 million seen in 2020. This increase was a result of new commercial development permits issued in 2021 for Barrhead, such as Dairy Queen, which will see development start in 2022.

The Town Development Department continues to access the E-site Permitting Program and provides

all development information to the Alberta Safety Codes Council on an ongoing basis.

The department continues to update the Town's land use, index, and street address maps on an as-required basis. We also provide mapping and graphics inter-departmentally and to local community groups on an as-needed basis.

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

ENFORCEMENT SERVICES

In 2021, the Bylaw Enforcement Department created 111 total files from Jan 1st, 2021, to Dec 31st, 2021. These calls for service covered a wide range of issues and required varying levels of staff involvement.

The majority of our files were created through Bylaw enforcement. We had a total of 44 files created relating to specific Town of Barrhead Bylaw infractions. A significant portion of these violations related to failure to remove snow from public walkways, followed by Traffic Bylaw Violations and Unsightly Lot Violations.

We had 18 Animal Control matters this year, a slight decrease from last year's totals. These cover a wide range of issues, the most common of which are dog or cat at large Bylaw offences. Fortunately, there were no severe dog bite incidences in 2021.

Also, we dealt with 41 traffic-related files. These offences range from common Traffic Safety Violations such as speeding and distracted driving. Such violations include Use of the Highway Rules of the Road Regulations, including

school zone speeding and all parking matters.

We also dealt with eight files that under our Miscellaneous or Other categories. These files typically fall under "Assist RCMP" or "Barrhead Fire," or do not fall under any specific Bylaw Violation category.

In the coming year, the department will continue to review our current Bylaws and the industry's best practices to determine changes that may be required moving forward.



LEGISLATIVE SERVICES

Legislative Services continues to create, update, and revise current bylaws and policies and field inquiries on bylaws, business licensing, twinning, etc. Legislative Services has completed work on the Emergency Management Plan and continues to amend the plan on an ongoing basis.



COMMUNICATIONS

SOCIAL MEDIA

Facebook, Twitter, and Instagram have a combined audience of over 3,300 fans or followers, with Facebook being the primary media channel, an organic audience increase of over 400. Our average weekly organic reach is 7,000 people depending on the content posted and current events. An increase of 729 people reached out privately and directly to Town staff via social media for their questions and issues for a total of 999 messages. We only deleted two (2) posts for violating our Social Media Moderation Policy, with explanation provided to the two individuals making the posts. We have not had to ban a single user for trolling or inappropriate conduct.

REPUTATION MANAGEMENT

The Agrena maintained their 4.2-star rating on Google, with the Regional Aquatics Centre maintaining their 4.4-star rating. The only common negative commentary relating to Town and Council heard throughout the year centred around facility closures and masking requirements due to provincial restrictions surrounding the COVID pandemic.

BARCC

Enrolment in Barrhead & Area Regional Crime Coalition (BARCC) continues to increase, and alerts are shared between citizens on social media. This public participation helps in ensuring accurate information regarding crime and municipal services are reaching their intended audiences.

MAJOR ACHIEVEMENTS

The Town continued to implement the new brand, expanding it across financial and administrative documents, digital assets, and signage.

The Town also launched a tourism initiative

called “**Better in Barrhead**”. This initiative is meant to showcase not only events in the region, but create a platform to showcase our local businesses, and tourism operators both in Town and the County of Barrhead. When building the site, betterinbarrhead.ca, the Communications department discovered the following:

- Need for businesses to better represent themselves on digital platforms
- Businesses in the region that were not yet known but can benefit from regional tourism marketing
- Desire to discover experiences outside the capital region is strong and can be tapped with a digital marketing strategy
- Attendance at Barrhead and area events can be significantly increased with money focused on advertising events to potential visitors outside our region

We look forward to expanding the Better in Barrhead brand, updating the website with accurate information about local businesses and events, promoting “Things to Do in Barrhead” monthly via programmatic advertising targeting residents in the Capital Region.

Want to get your business updated or added to our directory? Do you have events and programs planned for 2022? Or, do you want to receive monthly updates about programs and events that your business can tap into for unique opportunities that will create a better experience for visitors to our region and outcome for your business? Reach out to us, at communications@barrhead.ca





NEW MAIN STREET OVERLAY

PUBLIC WORKS

Public Works began the year with its annual snow removal program.

With the warming weather, steaming and thawing of catch basins and culverts takes centre stage until it was dry enough to begin pot hole repairs and the street sweeping program.

The Town tendered out two road rehabilitation projects in the spring, first was the milling and overlay of the downtown Main Street from 50 Avenue north to Highway 33. The other was total road base reconstruction, concrete curb, gutter, and pavement on 45 Street, west of Lion's Park.

Milling and asphalt overlay was also performed on 61 Avenue in the Industrial Park from the service road (49 Street) east to 47 Street.

Crews were kept busy with numerous water and sewer service repairs to homes. Three water main line valves were also repaired. Two sanitary manholes were replaced as well as two sections of sewer main line pipe. The Town also did a yearly sewer main line flush, cleaning all of the sanitary

lines as the Town does each season.

A new front load refuse truck was ordered to assist in the collection of garbage and recycle material. The Town can now work towards phasing out the last rear load truck.

Other annual duties include fire hydrant flushing and repairs, road oiling, building and equipment maintenance, ditching and graveling of lanes and roads, sidewalk replacement and repairs, grass cutting and tree trimming, recycling and garbage collection.



BARRHEAD REGIONAL FIRE SERVICES

The 2021 year continued to present challenges for the Barrhead Regional Fire Services (BRFS), COVID-19 being the most significant hurdle. It affected our training, response to the community, and members' comfort levels in dealing with responses, gathering restrictions, and overall team unity.

The biggest change for the year was the newly purchased Engine 37 in March. The engine is a Fort Garry fire fighting apparatus built in Manitoba. It has a 1250 gal/min pump and carries 1000 gal of water. The cab can accommodate 6 members to a scene and is fully equipped to handle emergencies. The engine has been involved in a few fires and has performed better than first anticipated. We look forward to this engine serving the community for many years to come.

COVID

COVID-19 still remained for the entire year. This brought changes to our industry with the biggest impact being meeting safety standards for responders. Members were challenged with more protective clothing and testing from possible exposures. COVID challenges also led to vaccination requirement to perform patient care or assist EMS on medical dispatches. Vaccinations

were not mandated to respond to non-medical events, but all members were encouraged to get vaccinated.

Differences in opinion did exist, however, the membership pulled together to ensure a safe and competent response to emergencies in the community.

TRAINING

Training for 2021 saw the return to more regular practices and certified training. We completed a NFPA 1001 Level 1 Firefighter, NFPA 1002 Driver Operator and Aerial Operator, NFPA 1051 Wildland Firefighter, and the NFPA 1072 Hazmat Operations.

Under medical response, we conducted a standard first aid with healthcare provider CPR. In-house training included elevated first-aid skills for our responders which taught taking vitals, use of specialized equipment and responding with EMS.

The department completed 3 live fire house burns to provide members and officers with added experience in managing structure fires. These involve compartment fires that limit the spread of fire in the building. Training involved members entering the burning building and using different tactics to control and extinguish the fire. Officers

gain knowledge in commanding a fire attack crew and reading fire conditions.

VOLUNTEER ROSTER

The fire department boasted a full roster of 40 firefighters for most of the year, ending 2021 with 38 members.

The 2021 year saw 358 calls. We had a busy wildland season in the spring and a return to grass fires with the drought mid-summer.



The yearly activities of Barrhead Regional Fire Services involved responding to the Barrhead region as well as calls to assist neighbouring communities. The activities are summarized in the following table:

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Members	40	41	35	25	28	31	25	27	32	33
Town Responses	169	149	128	144	201	199	102	60	89	62
County Responses	161	130	123	145	137	167	113	90	63	67
Town Response hrs	369.5	507	608	735	483	543.5	703.6	258.5	738	359
County Response hrs	2135.25	1554	1282	1136	1272.5	2413	1829.4	1314.5	1105.5	1
Local Training hrs	4740	3949	5275	1950	2043	3738	2024	1494	1704	1521
Other Training hrs	711	956	1375	498	658.5	499	1242	713	628	1568
Mutual Aid	4	2	2	3	18	11	11	6	NA	NA



STREET FEST

TOWN OF
BARRHEAD
ALBERTA

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