



CROWSNEST PASS
Naturally Rewarding

Financial Report
April 28 2015

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Executive Summary

Operating Performance

Operating Revenue and Expenditure is in line with the budget for 2015, with the following variances highlighted:

Property Taxes are billed in full by April 2015.

Business licenses are billed in full by January 2015, about 100 licenses remain unpaid.

81% of Grants to community organizations have been paid out.

Capital Projects

Capital projects are in the process of being planned since the approval of the 2015 Budget in April. Administration will be working with Council to prepare for and approve the 2016 Capital Budget, to ensure that the planning and borrowing for these projects can be done in a timely manner.

Personnel

Two vacant operator I position will be advertised shortly.

Health and Safety Officer (Part-time) vacancy.

Electrical Linesman vacancy.

Audiometric testing occurred on April 21st in compliance with OH&S regulations.

Community Services and Agricultural Services summer student positions have been filled.

Initiatives

Finance and Corporate Services

Created the Website and Social Media Posting Policy which will be presented to Council in May 2015.

Training has been booked for May 1, 2015 for Scissor and Aerial Lifts and Confined Space Entry and Rescue Course for Operations Staff.

The Joint Occupational Health and Safety Committee has also been training to receive their Joint Health&Safety Committee member certificates from the Alberta Municipal Health and Safety Ass. Documentation on incidents has been improved.

Three desktop scanners are operational and scanning to DocuShare is ongoing, with a priority on scanning current documentation, and as time allows historical documents will be digitized.

With the upgrade of the financial software, e-billing, vendor payments via EFT and the animal license control module are being implemented.

Community Services

Volunteerism Board (electronic and bulletin boards).

Spring/Summer Community Guide.

ASMA repairs (largely complete).

Ice Resurface Tender.

Completion of Recreation Feasibility Study.

Boys and Girls Club Lease.

Snowmobile Replacement (Ski Hill).

Planning, Engineering and Operations

Grant Funding for the replacement of the Sentinel Bridge has been received.

Operating Summary by Department

Target Spending to Date	32%	2014 Actual	2015 Budget	2015 Apr 28 YTD	% of Budget
Revenues					
General		10,337,707	10,363,823	9,860,490	95%
Council		150	0	0	0%
Finance and Corporate Services		576,238	342,440	67,436	20%
Community Services		616,998	820,174	395,022	48%
Protective Services		517,970	477,735	92,289	19%
Planning, Engineering, Operations		8,183,407	4,785,317	1,493,304	31%
Economic Development		0	0	0	0%
Total Revenues		20,232,469	16,789,489	11,908,542	71%
Expenditures					
General		2,846,209	2,760,766	2,628,894	95%
Council		183,473	186,386	53,290	29%
Finance and Corporate Services		2,691,872	2,276,976	719,761	32%
Community Services		3,427,092	2,845,763	1,170,821	41%
Protective Services		1,241,080	1,120,671	267,102	24%
Planning, Engineering, Operations		13,845,657	7,059,454	2,032,228	29%
Economic Development		88,424	67,466	11,220	17%
Total Expenditures		24,323,808	16,317,482	6,883,316	42%
Net Revenue/(Expenditure)		(4,091,338)	472,007	5,025,227	

Variance Highlights

General - Property taxes are billed in full by April 15, 2015

Operating Summary by Type

Target Spending to Date	32%	2014 Actual	2015 Budget	2015 Apr 28 YTD	% of Budget
Revenues					
Property Taxes excluding Municipal		9,702,278	9,836,151	9,741,467	99%
Grants		2,405,985	540,661	734,577	136%
Sales of Goods and Services		4,082,337	4,448,875	828,496	19%
Cost recoveries, permits		3,987,421	1,961,902	602,173	31%
Donations and Sponsorships		24,448	1,900	1,830	96%
Transfers from Reserves		30,000	0	0	0%
Total Revenues		20,232,469	16,789,489	11,908,542	71%
Expenditures					
Salaries, Wages, and Benefits		5,736,863	6,194,048	1,942,515	31%
General Purchases		12,810,825	4,832,854	1,668,608	35%
Contract Services		1,602,925	1,736,646	361,281	21%
Alberta School Foundation		2,504,667	2,361,752	2,504,667	106%
Seniors Foundation		270,161	297,178	123,823	42%
Transfer to Reserves		376,596	441,688	29,235	7%
Grants/ Donations to organizations		177,418	283,000	226,000	80%
CARLS, Library		49,286	40,066	19,080	48%
Bank Charges, Interest		34,742	51,200	7,707	15%
Tax rebates, bad debts, penalites		760,323	79,050	399	1%
Total Expenditures		24,323,808	16,317,482	6,883,316	42%
Net Revenue/(Expenditure)		(4,091,338)	472,007	5,025,227	

Variance Highlights

Community Services Admin expenditure - 81% of grants have been paid out
 General - Property taxes are billed in full by April 15, 2015

Department - General

Target Spending to Date By Type	32%	2014 Actual	2015 Budget	2015 Apr 28 YTD	% of Budget
Revenues					
Property Taxes excluding Municipal		9,702,278	9,736,151	9,741,467	100%
Grants		1	0	0	0%
Cost recoveries, permits		635,427	627,672	119,023	19%
Total Revenues		10,337,707	10,363,823	9,860,490	95%
Expenditures					
Alberta School Foundation		2,504,667	2,361,752	2,504,667	106%
Seniors Foundation		270,161	297,178	123,823	42%
Bank Charges, Interest		0	30,000	0	0%
Tax rebates, bad debts, penalites		71,381	49,000	403	1%
Total Expenditures		2,846,209	2,737,930	2,628,894	96%
Net Revenue/(Expenditure)		7,491,497	7,625,893	7,231,596	95%

Variance Highlights

General - Property taxes are billed in full by April 15, 2015

Department - Council

Target Spending to Date By Type	32%	2014 Actual	2015 Budget	2015 Apr 28 YTD	% of Budget
Revenues					
Cost recoveries, permits		150	0	0	0%
Total Revenues		150	0	0	0%
Expenditures					
Salaries, Wages, and Benefits		147,980	141,762	41,244	29%
General Purchases		35,494	43,325	12,047	28%
Contract Services		0	1,300	0	0%
Total Expenditures		183,473	186,386	53,290	29%
Net Revenue/(Expenditure)		(183,323)	(186,386)	(53,290)	29%

Variance Highlights

Budget on track for the year

Department - Finance and Corporate Services

Target Spending to Date By Department	32%	2014 Actual	2015 Budget	2015 Apr 28 YTD	% of Budget
Revenues					
Administrative Services		551,409	196,500	56,672	29%
Information Technology		0	145,940	0	0%
Health and Safety		24,829	0	10,765	0%
Total Revenues		576,238	342,440	67,436	20%

Expenditures					
Administrative Services		2,855,739	2,025,689	595,131	29%
Information Technology		119,619	177,327	104,472	59%
Health and Safety		61,799	73,961	20,159	27%
Total Expenditures		3,037,157	2,276,976	719,761	32%

By Type	2014 Actual	2015 Budget	2015 Apr 28 YTD	% of Budget
Revenues				
Grants	118,007	145,940	0	0%
Sales of Goods and Services	7,220	5,900	1,577	27%
Cost recoveries, permits	451,012	90,600	65,859	73%
Reserve transfers	0	0	0	0%
Total Revenues	576,238	242,440	67,436	28%

Expenditures				
Salaries, Wages, and Benefits	1,099,590	1,169,258	408,040	35%
General Purchases	526,416	469,525	172,978	37%
Contract Services	384,991	499,600	137,526	28%
Transfer to Reserves	26,889	137,564	0	0%
Bank Charges, Interest	2,649	1,030	1,222	119%
Tax rebates, bad debts, penalites	996,622	0	(4)	0%
Total Expenditures	3,037,157	2,276,976	719,761	32%

Net Revenue/(Expenditure)	(2,460,919)	(2,034,536)	(652,325)	32%
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Variance Highlights

Administrative Services includes admin contingency expense
Budget on track for the year

Department - Community Services

Target Spending to Date By Department	32%	2014 Actual	2015 Budget	2015 Apr 28 YTD	% of Budget
Revenues					
Community Services Admin		(43,871)	125,500	41,290	33%
Community Services Operations		181,481	208,988	122,283	59%
Community Services FCSS		201,304	197,086	82,233	42%
Community Services Rec Programs		48,484	42,000	11,496	27%
Community Services Town Rounder		17,323	19,900	3,710	19%
Community Services Pool		43,460	44,550	0	0%
Community Services Ski Hill		168,817	182,150	134,010	74%
Total Revenues		616,998	820,174	395,022	48%

Expenditures					
Community Services Admin		894,172	549,471	332,263	60%
Community Services Operations		1,437,925	1,193,600	407,476	34%
Community Services FCSS		253,619	248,918	97,434	39%
Community Services Rec Programs		109,259	107,371	33,364	31%
Community Services Town Rounder		102,026	104,031	27,560	26%
Community Services Pool		151,494	164,544	3,780	2%
Community Services Ski Hill		478,596	477,830	268,945	56%
Total Expenditures		3,427,092	2,845,763	1,170,821	41%

By Type	2014 Actual	2015 Budget	2015 Apr 28 YTD	% of Budget
Revenues				
Grants	121,300	163,586	77,852	48%
Sales of Goods and Services	308,854	372,050	174,609	47%
Cost recoveries, permits	175,493	282,638	141,732	50%
Donations and Sponsorships	11,352	1,900	830	44%
Total Revenues	616,998	820,174	395,022	48%

Expenditures				
Salaries, Wages, and Benefits	1,515,475	1,447,111	474,243	33%
General Purchases	1,149,764	893,873	408,149	46%
Contract Services	161,090	143,346	43,349	30%
Transfer to Reserves	374,060	43,367	0	0%
Grants/ Donations to organizations	177,418	278,000	226,000	81%
CARLS, Library	49,286	40,066	19,080	48%
Total Expenditures	3,427,092	2,845,763	1,170,821	41%

Net Revenue/(Expenditure)	(2,810,094)	(2,025,589)	(775,799)	38%
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Variance Highlights

Community Services Admin expenditure - 81% of grants have been paid out
Budget on track for the year

Department - Protective Services

Target Spending to Date By Department	32%	2014 Actual	2015 Budget	2015 Apr 28 YTD	% of Budget
Revenues					
Protective Services- Enforcement		157,434	108,500	16,409	15%
Protective Services -Agriculture Services		215,139	204,235	0	0%
Protective Services- Fire/ Rescue		145,397	165,000	75,880	46%
Total Revenues		517,970	477,735	92,289	19%

Expenditures					
Protective Services- Enforcement		221,669	211,062	51,801	25%
Protective Services -Agriculture Services		297,559	336,054	43,097	13%
Protective Services- Fire/ Rescue		721,853	573,555	172,204	30%
Total Expenditures		1,241,080	1,120,671	267,102	24%

By Type	2014 Actual	2015 Budget	2015 Apr 28 YTD	% of Budget
Revenues				
Grants	214,301	198,135	0	0%
Sales of Goods and Services	69,673	56,100	0	0%
Cost recoveries, permits	220,900	223,500	91,289	41%
Donations and Sponsorships	13,096	0	1,000	0%
Total Revenues	517,970	477,735	92,289	19%

Expenditures				
Salaries, Wages, and Benefits	460,933	477,160	140,327	29%
General Purchases	471,490	349,310	76,248	22%
Contract Services	308,657	294,200	50,527	17%
Total Expenditures	1,241,080	1,120,671	267,102	24%

Net Revenue/(Expenditure)	(723,110)	(642,936)	(174,813)	27%
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Variance Highlights

Budget on track for the year

Department - Planning, Engineering and Operations

Target Spending to Date By Department	32%	2014 Actual	2015 Budget	2015 Apr 28 YTD	% of Budget
Revenues					
Planning and Land Development		197,013	189,850	47,318	25%
Planning, Engineering, Ops- Transportation		3,540,661	50,000	651,188	1302%
Planning, Engineering, Ops- Utilities		4,445,733	4,545,467	794,799	17%
Total Revenues		8,183,407	4,785,317	1,493,304	31%

Expenditures					
Planning and Land Development		441,019	677,985	176,308	26%
Planning, Engineering, Ops- Transportation		9,106,704	3,013,368	908,141	30%
Planning, Engineering, Ops- Utilities		4,297,934	3,368,101	947,778	28%
Total Expenditures		13,845,657	7,059,454	2,032,228	29%

By Type	2014 Actual	2015 Budget	2015 Apr 28 YTD	% of Budget
Revenues				
Grants	1,952,376	33,000	656,725	1990%
Sales of Goods and Services	3,696,591	4,014,825	652,310	16%
Cost recoveries, permits	2,504,440	737,492	184,269	25%
Transfers from Reserves	30,000	0	0	0%
Total Revenues	8,183,407	4,785,317	1,493,304	31%

Expenditures				
Salaries, Wages, and Benefits	2,512,887	2,947,557	878,221	30%
General Purchases	7,079,830	3,053,435	992,618	33%
Contract Services	684,505	796,700	128,894	16%
Transfer to Reserves	3,511,577	218,761	29,235	13%
Tax rebates, bad debts, penalites	56,858	43,000	3,259	8%
Total Expenditures	13,845,657	7,059,454	2,032,228	29%

Net Revenue/(Expenditure)	(5,662,250)	(2,274,137)	(538,923)	24%
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Variance Highlights

Budget on track for the year

Department - Economic Development

Target Spending to Date By Type	32%	2014 Actual	2015 Budget	2015 Apr 28 YTD	% of Budget
Revenues					
Grants		0	0	0	0%
Total Revenues		0	0	0	0%
Expenditures					
Salaries, Wages, and Benefits		0	11,200	440	4%
General Purchases		24,742	54,766	9,795	18%
Contract Services		63,682	1,500	985	66%
Total Expenditures		88,424	67,466	11,220	17%
Net Revenue/(Expenditure)		(88,424)	(67,466)	(11,220)	17%

Variance Highlights

Budget on track for the year

Overtime Summary April 28 2015

	2015 Budget			April 28 2015 Actual			Variance		
	Bank	Paid	Total	Bank	Paid	Total	Bank	Paid	Total
Standby, On-Call, Shift Differential									
Community Services		230	230	52	58	110	(52)	172	120
Protective Services			-		11	11	-	(11)	(11)
Planning, Engineering, Ops	430	1,600	2,030	291	412	703	139	1,188	1,327
	430	1,830	2,260	343	481	824	87	1,349	1,436
Overtime (including call-outs)									
Administration	334	326	660	253	27	280	81	299	380
Community Services	403	792	1,195	188	47	235	215	745	960
Protective Services	68	146	214	8	13	21	60	133	193
Planning, Engineering, Ops	612	1,611	2,223	318	171	489	294	1,440	1,734
	1,417	2,875	4,292	767	258	1,025	650	2,617	3,267
TOTAL OVERTIME	1,847	4,705	6,552	1,110	739	1,849	737	3,966	4,703