



CROWSNEST PASS  
*Naturally Rewarding*

# Financial Report

## Jun 30 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.

100% of Grants to community organizations have been paid out.

Unexpected major equipment repairs - Streetsweeper, hydrovac truck & sanding truck

Utility revenue only recorded to end of April 2015

Grant funding for Sentinel Bridge & DRP capital expenses in operating results

Administration legal services expenditures are 95% of budget

## Capital Projects

Council has approved the 2015 - 2024 Capital Budget and planning has begun to ensure that the projects and borrowing for these projects can be done in a timely manner.

## Personnel

Manager of Protective Services vacancy (currently filled with acting positions) interviews will take place the week of July 29th.

Development Officer vacancy- Competition closes on July 21, 2015.

Operator I vacancies will be filled in July 2015, screening is underway.

Electrical Lineman vacancy.

Community Peace Officer vacancy will occur in August 2015.

Health and Safety Risk Management Officer position has been filled.

Director of Finance and Corporate Services position has been filled.

## Initiatives

Finance and Corporate Services

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

Work will begin on the 3 year budget for 2016-2018

Long-term financing for capital projects is in the works

Community Services

Ice Resurfacer Purchase Completed

ASMA and Pool Repairs Completed (emergent items identified in building audits)

10 year Capital Plan Completed

Vending Machine Agreement Completed

FCSS Grant Policy Updated

Ski Hill Run Development Plan Completed

Canada 150 Grant Application Submitted (for pool renovations)

Planning, Engineering and Operations

Light truck and wheel loader tenders have been issued

DRP back-country work is completed

Sentinel Bridge replacement is underway

## Operating Summary by Department

Target Spending to Date	50%	2014 Actual	2015 Budget	2015 Jun 30 YTD	% of Budget
<b>Revenues</b>					
General		10,337,707	10,363,823	<b>9,966,458</b>	96%
Council		150	0	<b>0</b>	0%
Finance and Corporate Services		576,238	222,440	<b>96,426</b>	43%
Community Services		616,998	820,174	<b>491,346</b>	60%
Protective Services		517,970	477,735	<b>252,643</b>	53%
Planning, Engineering, Operations		8,183,407	4,785,317	<b>3,256,963</b>	68%
Economic Development		0	0	<b>0</b>	0%
<b>Total Revenues</b>		<b>20,232,469</b>	<b>16,669,489</b>	<b>14,063,837</b>	<b>84%</b>
<b>Expenditures</b>					
General		2,846,209	2,760,766	<b>2,535,974</b>	92%
Council		183,473	186,386	<b>80,371</b>	43%
Finance and Corporate Services		2,691,872	1,917,476	<b>1,160,928</b>	61%
Community Services		3,427,092	2,845,763	<b>1,597,109</b>	56%
Protective Services		1,241,080	1,120,671	<b>396,894</b>	35%
Planning, Engineering, Operations		13,684,163	7,059,454	<b>3,338,069</b>	47%
Economic Development		88,424	67,466	<b>13,213</b>	20%
<b>Total Expenditures</b>		<b>24,162,314</b>	<b>15,957,982</b>	<b>9,122,558</b>	<b>57%</b>
<b>Net Revenue/(Expenditure)</b>		<b>-3,929,845</b>	<b>711,507</b>	<b>4,941,279</b>	

### Variance Highlights

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

General - Expenses include ASFF collected and submitted

## Operating Summary by Type

Target Spending to Date	50%	2014 Actual	2015 Budget	2015 Jun 30 YTD	% of Budget
<b>Revenues</b>					
Property Taxes excluding Municipal		9,702,278	9,836,151	<b>9,707,782</b>	99%
Grants		2,405,985	540,661	<b>1,025,225</b>	190%
Sales of Goods and Services		4,082,337	4,448,875	<b>1,514,344</b>	34%
Cost recoveries, permits		3,987,421	1,961,902	<b>1,812,557</b>	92%
Donations and Sponsorships		24,448	1,900	<b>3,930</b>	207%
Transfers from Reserves		30,000	0	<b>0</b>	0%
<b>Total Revenues</b>		<b>20,232,469</b>	<b>16,789,489</b>	<b>14,063,837</b>	<b>84%</b>
<b>Expenditures</b>					
Salaries, Wages, and Benefits		5,649,229	6,194,048	<b>2,940,384</b>	47%
General Purchases		12,805,424	4,832,854	<b>2,673,121</b>	55%
Contract Services		1,534,468	1,736,646	<b>572,184</b>	33%
Alberta School Foundation		2,504,667	2,361,752	<b>2,361,752</b>	100%
Seniors Foundation		270,161	297,178	<b>173,353</b>	58%
Transfer to Reserves		376,596	441,688	<b>64,179</b>	15%
Grants/ Donations to organizations		177,418	283,000	<b>276,898</b>	98%
CARLS, Library		49,286	40,066	<b>19,080</b>	48%
Bank Charges, Interest		34,742	51,200	<b>11,339</b>	22%
Tax rebates, bad debts, penalites		760,323	79,050	<b>30,269</b>	38%
<b>Total Expenditures</b>		<b>24,162,314</b>	<b>16,317,482</b>	<b>9,122,558</b>	<b>56%</b>
<b>Net Revenue/(Expenditure)</b>		<b>-3,929,845</b>	<b>472,007</b>	<b>4,941,279</b>	

### Variance Highlights

- Community Services Admin expenditure - 100% of grants have been paid out
- General - Property taxes are billed in full by April 15, 2015
- Grants revenue include capital grants
- ASFF collections submitted
- 100% of Grants to community organizations have been paid out.

## Department - General

Target Spending to Date By Type	50%	2014 Actual	2015 Budget	2015 Jun 30 YTD	% of Budget
<b>Revenues</b>					
Property Taxes excluding Municipal		9,702,278	9,736,151	<b>9,707,782</b>	100%
Grants		1	0	<b>0</b>	0%
Cost recoveries, permits		635,427	627,672	<b>258,676</b>	41%
<b>Total Revenues</b>		<b>10,337,707</b>	<b>10,363,823</b>	<b>9,966,458</b>	<b>96%</b>
<b>Expenditures</b>					
Alberta School Foundation		2,504,667	2,361,752	<b>2,361,752</b>	100%
Seniors Foundation		270,161	297,178	<b>173,353</b>	58%
Bank Charges, Interest		0	30,000	<b>0</b>	0%
Tax rebates, bad debts, penalites		71,381	49,000	<b>869</b>	2%
<b>Total Expenditures</b>		<b>2,846,209</b>	<b>2,737,930</b>	<b>2,535,974</b>	<b>93%</b>
<b>Net Revenue/(Expenditure)</b>		<b>7,491,497</b>	<b>7,625,893</b>	<b>7,430,484</b>	<b>97%</b>

### Variance Highlights

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

## Department - Council

Target Spending to Date By Type	50%	2014 Actual	2015 Budget	<b>2015 Jun 30 YTD</b>	% of Budget
<b>Revenues</b>					
Cost recoveries, permits		150	0	<b>0</b>	0%
Total Revenues		150	0	<b>0</b>	0%
<b>Expenditures</b>					
Salaries, Wages, and Benefits		147,980	141,762	<b>65,364</b>	46%
General Purchases		35,494	43,325	<b>15,007</b>	35%
Contract Services		0	1,300	<b>0</b>	0%
Total Expenditures		183,473	186,386	<b>80,371</b>	43%
Net Revenue/(Expenditure)		-183,323	-186,386	<b>-80,371</b>	43%

### Variance Highlights

Budget on track for the year

## Department - Finance and Corporate Services

Target Spending to Date By Department	50%	2014 Actual	2015 Budget	2015 Jun 30 YTD	% of Budget
<b>Revenues</b>					
Administrative Services		551,409	76,500	<b>65,307</b>	85%
Legislative Services		0	120,000	<b>0</b>	0%
Information Technology		0	145,940	<b>0</b>	0%
Health and Safety		24,829	0	<b>31,120</b>	0%
<b>Total Revenues</b>		<b>576,238</b>	<b>342,440</b>	<b>96,426</b>	<b>28%</b>

<b>Expenditures</b>					
Administrative Services		2,855,739	1,666,189	<b>898,424</b>	54%
Legislative Services		0	359,500	<b>91,550</b>	25%
Information Technology		119,619	177,327	<b>120,949</b>	68%
Health and Safety		61,799	73,961	<b>50,006</b>	68%
<b>Total Expenditures</b>		<b>3,037,157</b>	<b>2,276,976</b>	<b>1,160,928</b>	<b>51%</b>

By Type	2014 Actual	2015 Budget	2015 Jun 30 YTD	% of Budget
<b>Revenues</b>				
Grants	118,007	145,940	<b>0</b>	0%
Sales of Goods and Services	7,220	5,900	<b>3,337</b>	57%
Cost recoveries, permits	451,012	90,600	<b>93,090</b>	103%
Reserve transfers	0	100,000	<b>0</b>	0%
<b>Total Revenues</b>	<b>576,238</b>	<b>342,440</b>	<b>96,426</b>	<b>28%</b>

<b>Expenditures</b>				
Salaries, Wages, and Benefits	1,099,590	1,169,258	<b>598,877</b>	51%
General Purchases	526,416	469,525	<b>335,276</b>	71%
Contract Services	384,991	499,600	<b>203,468</b>	41%
Transfer to Reserves	26,889	137,564	<b>21,791</b>	16%
Bank Charges, Interest	2,649	1,030	<b>1,480</b>	144%
Tax rebates, bad debts, penalites	996,622	0	<b>37</b>	0%
<b>Total Expenditures</b>	<b>3,037,157</b>	<b>2,276,976</b>	<b>1,160,928</b>	<b>51%</b>

Net Revenue/(Expenditure)	-2,460,919	-1,934,536	<b>-1,064,502</b>	55%
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### Variance Highlights

- Administrative Services includes admin contingency expense
- Budget on track for the year
- Revenues include MSI funding not yet transferred
- Reduction in bank charges and interest did not occur



## Department - Community Services

Target Spending to Date By Department	50%	2014 Actual	2015 Budget	2015 Jun 30 YTD	% of Budget
<b>Revenues</b>					
Community Services Admin		-43,871	125,500	43,835	35%
Community Services Operations		181,481	208,988	179,619	86%
Community Services FCSS		201,304	197,086	85,114	43%
Community Services Rec Programs		48,484	42,000	15,616	37%
Community Services Town Rounder		17,323	19,900	8,057	40%
Community Services Pool		43,460	44,550	22,852	51%
Community Services Ski Hill		168,817	182,150	136,253	75%
<b>Total Revenues</b>		<b>616,998</b>	<b>820,174</b>	<b>491,346</b>	<b>60%</b>

<b>Expenditures</b>					
Community Services Admin		894,172	549,471	<b>383,042</b>	70%
Community Services Operations		1,437,925	1,193,600	<b>590,814</b>	49%
Community Services FCSS		253,619	248,918	<b>171,421</b>	69%
Community Services Rec Programs		109,259	107,371	<b>50,598</b>	47%
Community Services Town Rounder		102,026	104,031	<b>41,198</b>	40%
Community Services Pool		151,494	164,544	<b>63,434</b>	39%
Community Services Ski Hill		478,596	477,830	<b>296,601</b>	62%
<b>Total Expenditures</b>		<b>3,427,092</b>	<b>2,845,763</b>	<b>1,597,109</b>	<b>56%</b>

By Type	2014 Actual	2015 Budget	2015 Jun 30 YTD	% of Budget
<b>Revenues</b>				
Grants	121,300	163,586	<b>83,184</b>	51%
Sales of Goods and Services	308,854	372,050	<b>227,839</b>	61%
Cost recoveries, permits	175,493	282,638	<b>177,394</b>	63%
Donations and Sponsorships	11,352	1,900	<b>2,930</b>	154%
<b>Total Revenues</b>	<b>616,998</b>	<b>820,174</b>	<b>491,346</b>	<b>60%</b>

<b>Expenditures</b>				
Salaries, Wages, and Benefits	1,515,475	1,447,111	<b>726,716</b>	50%
General Purchases	1,149,764	893,873	<b>523,664</b>	59%
Contract Services	161,090	143,346	<b>50,751</b>	35%
Transfer to Reserves	374,060	43,367	<b>0</b>	0%
Grants/ Donations to organizations	177,418	278,000	<b>276,898</b>	100%
CARLS, Library	49,286	40,066	<b>19,080</b>	48%
<b>Total Expenditures</b>	<b>3,427,092</b>	<b>2,845,763</b>	<b>1,597,109</b>	<b>56%</b>

<b>Net Revenue/(Expenditure)</b>	<b>-2,810,094</b>	<b>-2,025,589</b>	<b>-1,105,763</b>	<b>55%</b>
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### Variance Highlights

Community Services Admin expenditure - 100% of grants have been paid out

## Department - Protective Services

Target Spending to Date By Department	50%	2014 Actual	2015 Budget	2015 Jun 30 YTD	% of Budget
<b>Revenues</b>					
Protective Services- Enforcement		157,434	108,500	<b>28,285</b>	26%
Protective Services -Agriculture Services		215,139	204,235	<b>133,145</b>	65%
Protective Services- Fire/ Rescue		145,397	165,000	<b>91,214</b>	55%
<b>Total Revenues</b>		<b>517,970</b>	<b>477,735</b>	<b>252,643</b>	<b>53%</b>

<b>Expenditures</b>					
Protective Services- Enforcement		221,669	211,062	<b>78,124</b>	37%
Protective Services -Agriculture Services		297,559	336,054	<b>75,891</b>	23%
Protective Services- Fire/ Rescue		721,853	573,555	<b>242,878</b>	42%
<b>Total Expenditures</b>		<b>1,241,080</b>	<b>1,120,671</b>	<b>396,894</b>	<b>35%</b>

By Type	2014 Actual	2015 Budget	2015 Jun 30 YTD	% of Budget
<b>Revenues</b>				
Grants	214,301	198,135	<b>133,135</b>	67%
Sales of Goods and Services	69,673	56,100	<b>10</b>	0%
Cost recoveries, permits	220,900	223,500	<b>118,498</b>	53%
Donations and Sponsorships	13,096	0	<b>1,000</b>	0%
<b>Total Revenues</b>	<b>517,970</b>	<b>477,735</b>	<b>252,643</b>	<b>53%</b>

<b>Expenditures</b>				
Salaries, Wages, and Benefits	460,933	477,160	<b>236,284</b>	50%
General Purchases	471,490	349,310	<b>100,796</b>	29%
Contract Services	308,657	294,200	<b>59,814</b>	20%
<b>Total Expenditures</b>	<b>1,241,080</b>	<b>1,120,671</b>	<b>396,894</b>	<b>35%</b>

Net Revenue/(Expenditure)	-723,110	-642,936	<b>-144,250</b>	22%
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### Variance Highlights

Budget on track for the year

Enforcement revenue down due to change in enforcement priorities

## Department - Planning, Engineering and Operations

Target Spending to Date By Department	50%	2014 Actual	2015 Budget	2015 Jun 30 YTD	% of Budget
<b>Revenues</b>					
Planning and Land Development		197,013	189,850	<b>90,843</b>	48%
Planning, Engineering, Ops- Transportation		3,540,661	50,000	<b>804,611</b>	1609%
Planning, Engineering, Ops- Utilities		4,445,733	4,545,467	<b>2,361,509</b>	52%
<b>Total Revenues</b>		<b>8,183,407</b>	<b>4,785,317</b>	<b>3,256,963</b>	<b>68%</b>

<b>Expenditures</b>					
Planning and Land Development		279,525	677,985	<b>286,058</b>	42%
Planning, Engineering, Ops- Transportation		9,106,704	3,013,368	<b>1,524,862</b>	51%
Planning, Engineering, Ops- Utilities		4,297,934	3,368,101	<b>1,527,150</b>	45%
<b>Total Expenditures</b>		<b>13,684,163</b>	<b>7,059,454</b>	<b>3,338,069</b>	<b>47%</b>

By Type	2014 Actual	2015 Budget	2015 Jun 30 YTD	% of Budget
<b>Revenues</b>				
Grants	1,952,376	33,000	<b>808,906</b>	2451%
Sales of Goods and Services	3,696,591	4,014,825	<b>1,283,158</b>	32%
Cost recoveries, permits	2,504,440	737,492	<b>1,164,899</b>	158%
Transfers from Reserves	30,000	0	<b>0</b>	0%
<b>Total Revenues</b>	<b>8,183,407</b>	<b>4,785,317</b>	<b>3,256,963</b>	<b>68%</b>

<b>Expenditures</b>				
Salaries, Wages, and Benefits	2,425,252	2,947,557	<b>1,312,588</b>	45%
General Purchases	7,074,429	3,053,435	<b>1,691,531</b>	55%
Contract Services	616,047	796,700	<b>257,167</b>	32%
Transfer to Reserves	3,511,577	218,761	<b>42,388</b>	19%
Tax rebates, bad debts, penalties	56,858	43,000	<b>34,396</b>	80%
<b>Total Expenditures</b>	<b>13,684,163</b>	<b>7,059,454</b>	<b>3,338,069</b>	<b>47%</b>

<b>Net Revenue/(Expenditure)</b>	<b>-5,500,757</b>	<b>-2,274,137</b>	<b>-81,106</b>	<b>4%</b>
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### Variance Highlights

Budget on track for the year

Unexpected major equipment repairs - Streetsweeper, hydrovac truck & sanding truck

Utility revenue only recorded to end of April 2015

Grant funding for Sentinel Bridge & DRP capital expenses in operating results

## Department - Economic Development

Target Spending to Date By Type	50%	2014 Actual	2015 Budget	<b>2015 Jun 30 YTD</b>	% of Budget
<b>Revenues</b>					
Grants		0	0	<b>0</b>	0%
Total Revenues		0	0	<b>0</b>	0%
<b>Expenditures</b>					
Salaries, Wages, and Benefits		0	11,200	<b>555</b>	5%
General Purchases		24,742	54,766	<b>11,674</b>	21%
Contract Services		63,682	1,500	<b>985</b>	66%
Total Expenditures		88,424	67,466	<b>13,213</b>	20%
Net Revenue/(Expenditure)		-88,424	-67,466	<b>-13,213</b>	20%

### Variance Highlights

Budget on track for the year

## Overtime Summary Jun 30 2015

	2015 Budget			Jun 30 2015 Actual			Variance		
	Bank	Paid	Total	Bank	Paid	Total	Bank	Paid	Total
<b>Standby, On-Call, Shift Differential</b>									
Community Services		230	230	63	58	121	(63)	172	109
Protective Services			-		17	17	-	(17)	(17)
Planning, Engineering, Ops	430	1,600	2,030	428	600	1,028	2	1,000	1,002
	430	1,830	2,260	491	675	1,166	(61)	1,155	1,094
<b>Overtime (including call-outs)</b>									
Administration	334	326	660	398	76	474	(64)	250	186
Community Services	403	792	1,195	276	143	419	127	649	776
Protective Services	68	146	214	34	63	97	34	84	118
Planning, Engineering, Ops	612	1,611	2,223	713	466	1,179	(101)	1,146	1,045
	1,417	2,875	4,292	1,421	747	2,169	(4)	2,128	2,123
<b>TOTAL OVERTIME</b>	<b>1,847</b>	<b>4,705</b>	<b>6,552</b>	<b>1,912</b>	<b>1,422</b>	<b>3,335</b>	<b>(65)</b>	<b>3,283</b>	<b>3,217</b>