

Town of Black Diamond
Breakdown by Departments
1st Quarter of 2022
Actual vs. Budget

Department	Approved 2022 Budget			2022 Actual YTD -1st Quarter			2022 Budget YTD -1st Quarter			2022 YTD \$ Variance
	Revenue	Expenses	Net	Revenue	Expenses	Net	Revenue	Expenses	Net	
Legislative Services	2,500	200,810	(198,310)	-	43,798	(43,798)	625	50,203	(49,578)	5,780
Administration	111,903	691,343	(579,439)	4,914	158,383	(153,469)	27,976	172,836	(144,860)	(8,609)
Special Projects	52,300	84,945	(32,645)	-	2,967	(2,967)	13,075	21,236	(8,161)	5,194
Health & Safety	22,408	27,412	(5,004)	-	3,061	(3,061)	5,602	6,853	(1,251)	(1,810)
Policing/DARE ****	462	110,019	(109,557)	-	2,310	(2,310)	116	27,505	(27,389)	25,079
Fire	279,480	781,426	(501,946)	44,290	107,793	(63,503)	69,870	195,357	(125,486)	61,983
Emergency Management	46,413	62,640	(16,228)	-	3,510	(3,510)	11,603	15,660	(4,057)	547
Dispatch / STARS	122	29,646	(29,524)	-	21,546	(21,546)	31	7,412	(7,381)	(14,165)
Protective Services / Bylaw	205,581	265,249	(59,668)	58,133	49,359	8,774	51,395	66,312	(14,917)	23,691
Safety Codes	24,830	24,830	-	4,202	4,202	-	6,208	6,208	-	-
PW-Common Service	99,700	361,427	(261,727)	22,524	71,475	(48,951)	24,925	90,357	(65,432)	16,481
PW Roads	87,285	680,209	(592,924)	11,638	125,376	(113,738)	21,821	170,052	(148,231)	34,493
Transit	32,330	53,184	(20,854)	1,998	9,448	(7,450)	8,083	13,296	(5,213)	(2,237)
Storm Sewer	7,018	34,837	(27,819)	-	5,772	(5,772)	1,754	8,709	(6,955)	1,183
Water	1,135,583	1,135,583	-	128,212	172,887	(44,675)	283,896	283,896	-	(44,675)
Wastewater	817,179	817,179	-	124,104	193,932	(69,828)	204,295	204,295	0	(69,828)
Solid Waste Management	551,172	551,172	-	41,826	40,705	1,121	137,793	137,793	(0)	1,122
Cemetery	14,933	36,334	(21,401)	-	-	-	3,733	9,083	(5,350)	5,350
FCSS -use of Provincial Grant	64,176	79,634	(15,458)	26,624	33,279	(6,656)	16,044	19,920	(3,876)	(2,780)
FCSS -Other	1,335	1,335	-	-	-	-	334	334	-	-
Planning & Development	284,974	524,406	(239,432)	11,321	137,022	(125,701)	71,244	131,102	(59,858)	(65,843)
Sustainability	7,400	7,400	-	95	197	(102)	1,850	1,850	-	(102)
Economic Development	128,748	249,094	(120,346)	-	20,380	(20,380)	32,187	62,274	(30,087)	9,707
Sp.Events A Parade	16,000	16,000	-	-	-	-	4,000	4,000	-	-
Sp.Events A Fall Fest	5,500	5,500	-	-	-	-	1,375	1,375	-	-
Sp.Events A Light up	5,650	5,650	-	-	460	(460)	1,412	1,412	-	(460)
Sp.Events B Music/Cdn	38,405	38,405	-	-	-	-	9,601	9,601	(0)	0
Parks	297,223	570,894	(273,671)	-	53,609	(53,609)	74,306	142,723	(68,418)	14,809
Campground	-	-	-	-	-	-	-	-	-	-
Community Garden	9,190	9,190	-	2,580	-	2,580	2,297	2,298	(0)	2,580
Mezzinne	13,699	13,699	-	6,748	6,650	98	3,425	3,425	(0)	98
Arena: Outdoor arena	-	8,883	(8,883)	-	719	(719)	-	2,221	(2,221)	1,502
Arena: Scott Seamon Sports Rink (SSSR)	131,953	173,775	(41,821)	46,083	54,177	(8,094)	32,988	43,444	(10,455)	2,362
Arena: Oilfield Regional Arena	421,873	560,207	(138,335)	77,896	163,932	(86,036)	105,468	140,052	(34,584)	(51,452)
Skateboard Park	-	-	-	-	-	-	-	-	-	-
Library: Sheep River Library & Marigold Library System	41,490	162,551	(121,061)	-	17,534	(17,534)	10,373	40,638	(30,265)	12,731
NET Surplus / (Deficit)	4,958,815	8,374,868	(3,416,053)	613,187	1,504,483	(891,296)	1,239,704	2,093,728	(854,024)	(37,272)

*this does not include the General Taxes, requisitions or other revenue -only the approved operating budgets.

Notes to the 1st Quarter of the Actual vs. Budget

RES: 2021-401 Regular meeting November 3, 2021:

Revenues:

REVENUE: Net municipal property taxes

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ (3,091,346)	\$ 314,597	\$ (772,836)	\$ (1,087,434)

A portion of property taxes are collected monthly from our TIPS program, some residence choice to write cheques which are deposited monthly, other residence will send in funds sporadically and other residence will wait for the due date to pay for their taxes.

Portions of the taxes collected are for expenses out of the Town's control. These are the Education and Seniors requisitions. For the 1st quarter, these requisitions have been paid out, The School Foundation takes their portion at the end of each quarter (249,885.70) and separate school system (16,478.49), and the Seniors requisition is paid in full during the 1st quarter (48,232.94). The Town will collect the requisitions portions through the year from the property taxes.

REVENUE: User fees & sales of goods

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ (2,181,437)	\$ (352,228)	\$ (545,359)	\$ (193,131)

Administrations portion is \$1,166 higher than budgeted for, this is mainly do to the Tax Recovery, which actually will balance with the expense.

Fire's revenue is lower by \$8,540.92 than what was budgeted for this quarter, do to volume of calls that are billable and inspections which are done throughout the year,

Sale of **Dog tag** is \$7,039.99 higher than was budgeted for for this quarter. The Dog tags are suppose to be purchased before February 1. By year end, this budget line might actually show the revenue below what was budgeted to receive by approximately \$1,200.

Protective Services is \$6,525 low in revenue than budgeted for services to Longview. The Town was down a man from January and February and March was training and getting all the crediations so there were shifts that did not happened in Longview during this period.

Public works **Common Services** has collected \$1,148.68 more than was budgeted

Public Transportation revenue is below budget by \$177.30. This would account for 50 (\$120) rides around Black diamond/Turner Valley, 74 (\$517) rides between Black Diamond and Okotoks and \$1,330.70 chartered fares.

Water, Wastewater and Solid waste revenue are all below budget. This would be because of the billing period. January 1- February 28 and March 1 to March 30

Planning and Development's revenue is below budget by \$2,543.14 because of the building season not being active during the 1st quarter. This group has been busy with the Downtown ARP

Sustainability & EDC Events revenue is below budget as the events did not take place during the 1st quarter.

Park's revenue is below budget as they will do their billing to for the year in June to Westwood.

REVENUE: Government Grants for Operating Budget

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 377,885	\$ (59,855)	\$ (94,471)	\$ (34,616)

FCSS: Revenue above \$10,704.57 for FCSS is higher than budgeted as the funds for the next quarter came in during the 1st quarter

Library: County's residents use of the Library is billed out after the budgets are passed (below budget \$10,372.53)

Fire: County's portion of operating expenses was lower than budgeted by \$2,001.21. This is because the operating spending was lower for this quarter than anticipated.

ORA Arena: The County's contribution to the arena was not billed during this quarter (below budget by \$25,118.76)

Planning & Development: The MSI Operating Grant was not received in the 1st quarter to offset the Planning & development's expenses (below budget \$7,828.50)

REVENUE: Penalties & costs of taxes

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 60,000	\$ (39,910)	\$ (15,000)	\$ 24,910

The \$39,910 if from the penalties applied to taxes outstanding at December 31, 2021. There will be another period that may apply other penalties as when the taxes are due at the end of September 2022. The variance is \$24,910 received above the budget amount.

REVENUE: Licenses and Permits

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 148,124	\$ (51,220)	\$ (37,031)	\$ 14,189

The licenses for Business Licences and Dog tags were due by February 1st. This account for most of the years total. By year end the Business Licenses may show a deficit of around \$2,800 and the dogs \$100. The Penalties for the late permits were slightly above budget, but again may show a deficit by year end.

Protective Services / Bylaw is \$9,328.27 low in revenue than budgeted. The Town was down a man from January and February and March was training and getting all the crediations in place.

Water: Revenue for Water bill penalties were down by \$1,070.40 This could be due to the billing period.

REVENUE: Franchise Fees

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 233,500	\$ (90,251)	\$ (58,375)	\$ 31,876

Franchise Fee - ATCO YTD: \$45,279 and Fortis YTD \$44,972

The funds received for the Franchise fees exceeded what was budgeted for the 1st quarter.

Note: Council agreed that 1/4 of Fortis revenue would be allocated to the Roads Department and the other 1/4 to the SSSR arena, with 1/2 going to reduce the general taxes.

REVENUE: Rentals

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 306,699	\$ (92,347)	\$ (76,675)	\$ 15,672

A large portion of rentals will be through the arenas. The revenue from the arenas would be for the 1st quarter, the arenas were operational during this period.

REVENUE: Other Revenues

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 25,500	\$ (20,670)	\$ (6,375)	\$ 14,295

The SSSR Received the donation for operating costs which brought this budget over by \$14,295

REVENUE: Offsite Levies

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ -	\$ (15,859)	\$ -	\$ 15,859

There was amount budget. There were 3 lots in Riverwood Ph 4 and 1 in Riverwood Ph3 Levies paid for in the 1st quarter



EXPENSES: From January 1, to March 30, 2022 -1st Quarter

Council has required a breakout of any budget over or under \$1,000 of the budget for this period.

EXPENSES: Salaries, wages & benefits

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 2,626,096	\$ 581,542	\$ 656,524	\$ 74,982

Under Budget as at 1st Quarter

	YTD Actual	Budget	Variance
Council	\$ 32,950	\$ 36,200	\$ 3,250
Admin	\$ 90,999	\$ 113,709	\$ 22,710
Special Projects	\$ -	\$ 2,500	\$ 2,500
Fire	\$ 41,931	\$ 61,227	\$ 19,296
Emergency Mngmt	\$ 2,070	\$ 6,210	\$ 4,140
Protective Services	\$ 33,074	\$ 49,848	\$ 16,774
Water	\$ 43,090	\$ 52,669	\$ 9,578
Wastewater	\$ 31,463	\$ 32,952	\$ 1,489
EDC	\$ 7,945	\$ 16,961	\$ 9,016
Parks	\$ 15,259	\$ 44,864	\$ 29,605

Over Budget as at 1st Quarter

	YTD Actual	Budget	Variance
PW Common Services	\$ 35,272	\$ 33,091	\$ (2,181)
Storm	\$ 3,516	\$ 760	\$ (2,757)
Planning & Dev	\$ 52,006	\$ 49,515	\$ (2,490)
SSSR	\$ 25,001	\$ 13,078	\$ (11,924)
ORA	\$ 97,975	\$ 75,086	\$ (22,889)

There were a few employees out on disability. Two positions had not been filled, the expense for the election will take place in November. The accrual of vacation and banked time taken and accrued will take place at year end. Fire inspection continued into the 2nd quarter. Fire calls and duties were budgeted for a full year, which make it appear that the calls are down for the quarter compared to the 1st quarter budget. Protective services was down a person for 2 months. Parks wages for this quarter was for cleaning pathways but the full operations will begin in April. The Arena's wages are over budget as they were in full operation during this quarter.

EXPENSES: Training, conference, training, memberships

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 121,130	\$ 16,000	\$ 30,282	\$ 14,283

Under Budget as at 1st Quarter

	YTD Actual	Budget	Variance
Administration	\$ 2,363	\$ 4,066	\$ 1,704
Health & Safety	\$ -	\$ 1,575	\$ 1,575
Fire	\$ 2,466	\$ 8,056	\$ 5,590
Emergency Mngmt		\$ 2,625	\$ 2,625

Conference and Training happen throughout the year, they may not all happen within a particular quarter. Many of the yearly memberships are paid for in the 1st quarter.

EXPENSES: Contracted & general services

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 2,433,292	\$ 516,404	\$ 608,323	\$ 91,919

	YTD Actual	Budget	Variance
Special Projects	\$ 2,967	\$ 14,280	\$ 11,313
Health & Safety	\$ 3,061	\$ 5,228	\$ 2,167
DARE /Policing	\$ -	\$ 26,927	\$ 26,927
Emerg. Mngmt	\$ 1,440	\$ 5,050	\$ 3,610
PW Common Service	\$ 27,559	\$ 31,349	\$ 3,790
Roads	\$ 36,593	\$ 49,389	\$ 12,796
Water	\$ 117,682	\$ 153,383	\$ 35,702
Wastewater	\$ 4,016	\$ 18,062	\$ 14,046
Solid Waste	\$ 23,428	\$ 60,595	\$ 37,167
Planning & Dev	\$ 60,908	\$ 72,144	\$ 11,236
EDC	\$ 12,399	\$ 17,483	\$ 5,085

*Note 1: IT Netshield is paid in January for the full year.

** Note 2: Insurance for January 1 to October 31, is expensed in January.

Special Projects: there were no ARB hearings or training.

Health & Safety: billed for services in January and February only.

D.A.R.E./Policing-RCMP: the RCMP invoice was not received for payment, expected during the 2nd quarter.

Emergency Management: There were no emergency event or preparation during this time.

Public works common services: Engineering services and contracted services (See **Note 2) were under budget. See *Note

Roads: Contracted services was under by \$3,653, snow removed was under \$10,400, no sidewalk repairs, road repairs nor equipment repairs were done during this period, vehicle repairs & maintenance was under by \$1,199. See *Note 2.

Water: Enviro Testing was not bill during this period under \$2,238, water charges was under \$8,008, equipment maintenance was under \$5,047, water meter maintenance was under \$6,250 and no building maintenance or line repairs where done.

Wastewater: Engineering was not used was under \$2,500, Contracted services was under \$1,482.86, there was no Line videoing done \$1,250, no Building repairs , Equipment repairs \$1,250, Line cleaning and repairs was under by \$8,681.

Solid Waste: the contract services was under budget for this quarter since the budget calculates the full yearly budget which included the 3-bin project, this project did not start until June.

Planning & Development: There were no SDAB hearing \$1,250, legal was not used \$2,660, Engineering was under budget by \$8,046.

EDC: Advertising was under budget by \$2,025, Contracted Services was under budget \$1,308, no events took place during this time. Foothills Tourism invoice for the full year was paid during this period therefore over \$4,350. See *Note 1 & **Note 2.

These contracted services were all over Budget during this period

	YTD Actual	Budget	Variance
Administration	\$ 57,969	\$ 42,583	\$ (15,386)
Fire	\$ 47,762	\$ 30,475	\$ (17,287)
Dogs/Protective Services	\$ 12,320	\$ 7,539	\$ (4,781)
Public Transit	\$ 8,584	\$ 7,462	\$ (1,122)
FCSS	\$ 3,571	\$ 1,294	\$ (2,278)
Parks	\$ 26,856	\$ 19,890	\$ (6,966)
SSSR	\$ 14,251	\$ 8,536	\$ (5,715)
ORA	\$ 48,951	\$ 29,614	\$ (19,337)

Administration is See *Note

Fire: Contracted services was over \$1,740, Radio licensing paid the yearly amount \$1,662, also see*Note 1 and **Note 2.

Protective Services CPO: Contracted services was over \$1,193, also see *Note 1 & **Note 2.

Public Transit: See **Note 2.

Parks: - Contracted Services under by \$8,795 and equipment repair under \$4,482. The overage due to -see *Note 1 & **Note 2.

SSSR: Equipment repair is under budget \$1,399 the overage See** Note 2.

ORA: Contracted Services was over \$5,395 and see *Note 1 and **Note 2.

EXPENSES: Materials, goods, supplies & utilities

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 875,441	\$ 131,793	\$ 218,860	\$ 87,067

Under Budget as at 1st Quarter

	YTD Actual	Budget	Variance
Fire	\$ 15,634	\$ 23,998	\$ 8,364
PW Common Services	\$ 4,656	\$ 9,197	\$ 4,541
Roads	\$ 40,069	\$ 45,403	\$ 5,334
Water	\$ 14,708	\$ 21,700	\$ 6,992
Solid Waste	\$ 977	\$ 49,055	\$ 48,078
EDC & Events	\$ 496	\$ 10,100	\$ 9,604
ORA	\$ 16,079	\$ 18,907	\$ 2,829

Fire: Goods were under \$11,653 and electronics was over \$2,653.

Public Works common services: Goods was under \$3,823 and Electronics \$750.

Roads: No Hot/Cold Mix \$1875 or Gravel/Sand \$1250 ordered and fuel was under budget by \$1,251.

Water: Purchase of water meters was less than budgeted \$6,554.

Solid Waste: Goods was under budget by \$47,953 as we have not received the invoice for the bins.

EDC & Events: the events are budgeted for the whole year, the events did not take place in the 1st quarter.

ORA: Goods \$3,889 and electroincs \$2,555 were under budget, Utilities were over budget \$2,836.

Under Budget as at 1st Quarter

	YTD Actual	Budget	Variance
Parks	\$ 9,704	\$ 7,913	\$ (1,791)
SSSR	\$ 14,924	\$ 10,449	\$ (4,475)

Parks: Goods were over budget \$2,109.

SSSR: Goods were under budget \$1,332 and the utilities were over budget \$5,409.

EXPENSES: Interest on long term debt

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 24,403	\$ (6,926)	\$ 6,101	\$ 13,027

There was a debenture interest payment in March in the amount of \$1,706.78.

Every year an entry must be done to show the interest owed on all the debentures from the last payment to December 31st.

This entry is then reversed January 1. The entry reversing entry done January 1st, 2022 was for (\$8,633.27).

Interest paid \$1,706.78 less the 2021 Interest (\$8,633.27) = (\$6,926)

EXPENSES: Other Expenditures

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 21,725	\$ 300	\$ 5,431	\$ 5,131

	YTD Actual	Budget	Variance
Council	\$ 300	\$ 1,944	\$ 1,644
Sustainability	\$ -	\$ 1,500	\$ 1,500
EDC/Tourism	\$ -	\$ 1,775	\$ 1,775

Council: donations were under budget by \$1,575.

Sustainability: did not payout any funds for the Waster conservation incentive program \$1,500.

EDC/Tourism: did not payout anything for the enhance EDC in a 20 mile radius \$1,775.

EXPENSES: Transfer to Organizations, Individuals and others

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 979,267	\$ 250,631	\$ 244,817	\$ (5,814)

	YTD Actual	Budget	Variance
Water	\$ -	\$ 33,075	\$ 33,075
Solid Waste	\$ 10,467	\$ 23,164	\$ 12,697
Cemetery	\$ -	\$ 9,083.49	\$ 9,083
Library	\$ 17,534	\$ 40,638	\$ 23,103

Water: SRRUC has not sent the invoice for the SRRUC capital project estimated to be \$132,300.

Solid Waste: Payment to the Foothills Regional Services Commission was under budget by \$5,533. Turner Valley has not sent an invoice for the Recycling Program from January to June which is estimated to be \$28,655.

Cemetery: yearly requisition was not paid during the 1st quarter.

Library: fund for the Sheep River Library requisition was not paid in this quarter. The final payment to Turner Valley for the interest on their debenture for the Library building was not paid in the 1st quarter. The full requisition to Marigold was paid in February.

	YTD Actual	Budget	Variance
DARE	\$ 2,310	\$ 578	\$ (1,733)
FRESC / STARS	\$ 21,546	\$ 7,412	\$ (14,135)
Wastewater	\$ 160,507	\$ 120,380	\$ (40,127)
FCSS	\$ 16,112	\$ 4,949	\$ (11,163)
Planning & Development	\$ 22,154	\$ 5,539	\$ (16,615)

D.A.R.E.: program was paid for the year in January.

FRESC: requisition was paid in January for the full year.

Wastewater: Westend had billed for 1/3 of the requisition in this quarter.

FCSS: FCSS approved grant funds to agencies that apply are mainly given out in the 1st Quarter.

Planning & Development: Paid the full yearly annexation requisition to the Foothills County

1st Quarter Capital Projects:

The Operating and Capital Budget passed April 19, 2022. The transfers had not happened yet.

Offsite Levies: for the 1st quarter of 2022 there 4 lots that paid for the Offsite Levies, in the amounts stated in the Development Agreement.

Riverwood Phase 4 3 lots
Riverwood Phase 3 1 lot

Capital Projects:

Special Projects:

Building: Administration front entrance. *(37.54% remaining)*

- (20130) Work has continued with engineering and contracted services preparing for the landscaping season will start and the project can be completed.

Fire

Equipment: *(100% remaining)*

- Battery operated Combi extrication tool has not been purchased yet

Vehicle:

- Engine (222301) A deposit (10%) was sent to secure the purchase of the 2020 Pierce Engine, expected to be delivery sometime June. *(90.4% remaining)*

Protective Services:

CPO Vehicle: *(4.85% of the vehicle and 100% of the equipment remaining)*

- (212912) The balance remaining on the 2021 Dodge Durango vehicle was paid out in March. The vehicle was sent to have the equipment installed before delivery

Roads

Engineered structures: *(99.18 remaining)*

- (214107a) Road's portion of the 1 Avenue SW project has most of the design and Geotech work from the engineers.

Equipment: *(100 remaining)*

- The Street lights 1 Ave SW and the Solar Power Cross Walk lights have not been purchased or installed at this point.

Transit

Building: *(98.66 remaining)*

- (203406w) Transit Washrooms at 606 Centre Ave NW. Engineering work was in the process during the 1st quarter. The delivery of the washroom building will happen in April.

Land Improvement: *(99.2% remaining)*

- (203406p) Parking Lot at 606 Centre Ave NW. the purchase of the dog-i-pot waste bags have been purchased with the containers to be purchased in April.

Storm Sewer:

Engineering structures: *(100% remaining)*

- The drainage by 4 Street SW and the 2nd Avenue NW Cul-de-sac catch-basin has not begun.

Water:

Engineered structures: *(98.47% remaining)*

- (214107b) Water's portion of the 1 Avenue SW project is mostly of the design and Geotech work from the engineers.

Sewer

Engineered structures: *(99.09% remaining)*

- (214107c) Wastewater's portion of the 1 Avenue SW project is mostly of the design and Geotech work from the engineers.

Parks

Land Improvements *(100% remaining)*

- Mountain Bike track construction has not begun.

SSSR Arena:

Machinery & equipment *(100% remaining)*

- 9kw solar system on the SSSR roof and not been purchased nor installed.

ORA Arena:

Machinery & Equipment: *(100% remaining)*

- Engineering for compressor replacement (refrigeration) not started.
- Engineering study to calculate power requirements and possible remove on meter not started.

**TOWN OF BLACK DIAMOND
RESERVES AND OFFSITE LEVIES
1ST QUARTER OF 2022**

Description	2022 Opening Balance	2022 YTD Balance
OPERATING RESERVES		
LEGISLATIVE OPERATING RESERVES		
LEGISLATIVE -GENERAL	23,144.10	23,144.10
20 YEAR RETIREMENT EVENTS	3,225.00	3,225.00
INTERM./MISC. MEETINGS/DINNER	9,600.00	9,600.00
I-PADS/TECHNOLOGY	13,616.20	13,616.20
TOWN LOGO CLOTHING FOR CONF.	1,000.00	1,000.00
AMALGAMATION	38,500.00	38,500.00
	5,000.00	5,000.00
ADMINISTRATION OPERATING RESERVES		
ADMINISTRATION -GENERAL	216,045.81	216,045.81
ELECTRONICS, COMPUTERS, TECHNOLOGY	33,938.49	33,938.49
EQUIPMENT	39,374.57	39,374.57
VEH. MAINTENANCE	2,072.41	2,072.41
HUMAN RESOURCE FUND	9,958.89	9,958.89
BUILDING	40,921.23	40,921.23
LEGAL	10,000.00	9,130.00
AMPLE RESERVE	481.82	481.82
SPECIAL PROJECTS OPERATING RESERVES		
SPECIAL PROJECTS -GENERAL	49,158.91	49,158.91
ARB HEARINGS	48,446.81	48,446.81
LEGAL	4,308.82	4,308.82
WEBSITE/SOFTWARE	2,079.57	2,079.57
ELECTIONS	10,007.27	10,007.27
PMH-Envisio	8,375.53	8,375.53
HEALTH & SAFETY OPERATING RESERVES		
HEALTH & SAFETY	65,630.25	65,630.25
POLICING / RCMP OPERATING RESERVES		
RCMP FUNDING	592.80	592.80
FIRE OPERATING RESERVES		
FIRE -GENERAL	65,550.55	65,550.55
COMPUTER/ELECTROICS/IT/TECHNOLOGY	38,869.00	38,869.00
EMERGENCY MANAGEMENT FIRE OPERATING RESERVES		
EMERG.MGMT-GENERAL	40,841.71	40,841.71
TECHNOLOGY, CELL, COMPUTERS	4,000.00	4,000.00
LEGAL	3,500.00	3,500.00
DISPATCH/STARS OPERATING RESERVES		
DISPATCH / STARS -GENERAL	122.00	122.00
PROTECTIVE SERVICES-CPO OPERATING RESERVES		
PROTECTIVE SERVICES -GENERAL	37,860.19	37,860.19
TECHNOLOGY, CELL, COMPUTERS	2,842.60	2,842.60
LEGAL	3,000.00	3,000.00
PUBLIC WORKS COMMON SERVICES OPERATING RESERVES		
PUBLIC WORKS -GENERAL	498.63	498.63
TECHNOLOGY, CELL, COMPUTERS	8,773.91	8,773.91
ROADS OPERATING RESERVES		
ROADS -GENERAL	11,340.10	11,340.10
WEATHER RELATED EVENT	150,000.00	150,000.00
STREET LIGHTS	18,961.32	18,961.32
PUBLIC TRANSPORTATION OPERATING RESERVES		

Description	2022 Opening Balance	2022 YTD Balance
TRANSIT - CRP PROJECT	20,630.29	20,630.29
STORM SEWER TRANSPORTATION OPERATING RESERVES		
GENERAL	9,670.85	9,670.85
STORM WATER MANAGEMENT PLAN	2,660.21	2,660.21
WATER OPERATING RESERVES		
WATER DEPT	98,023.92	98,023.92
WATER METERS	65,187.04	65,187.04
2013 FLOOD RECOVERY ADJ PYMT	25,007.09	25,007.09
WASTEWATER OPERATING RESERVES		
GENERAL	150,000.00	150,000.00
SOLID WASTE OPERATING RESERVES		
GENERAL	49,812.55	49,812.55
CEMETERY OPERATING RESERVES		
FOR OWN AGENCY	14,933.00	14,933.00
FCSS OPERATING RESERVES		
GENERAL	19,199.47	19,199.47
COMPUTERS/TECHNOLOGY/IT	500.00	500.00
PLANNING & DEVELOPMENT OPERATING RESERVES		
GENERAL	51,749.82	51,749.82
ANNEXATION	74,181.19	74,181.19
FUTURE SDAB HEARING RESERVE	45,000.00	45,000.00
COMPUTERS/TECHNOLOGY/IT	7,000.00	7,000.00
PLANNING & DEV. -LEGLA	76,542.37	76,542.37
SUSTAINABILITY OPERATING RESERVES		
GENERAL	769.64	769.64
WATER CONSERVATION PROGRAMS	4,707.82	4,707.82
LAWN BUY-BANK PROGRAM	4,000.00	4,000.00
SUBDIVISION OPERATING RESERVES		
SUBDIVISION	1,152.87	1,152.87
EDC OPERATING RESERVES		
GENERAL	166,689.87	166,689.87
COMPUTERS/TECHNOLOGY/IT	5,053.30	5,053.30
EDC JOINT CONT. POSITION	50,000.00	50,000.00
LEGAL	100.00	100.00
EDC EVENTS OPERATING RESERVES		
PARADE	24,054.18	24,054.18
CDN.DAY/MUSIC FEASTIVAL	17,406.46	17,406.46
XMAS LIGHT-UP	14,359.69	14,359.69
FALL FESTIVAL	11,224.45	11,224.45
PARKS OPERATING RESERVES		
GENERAL	310,381.95	310,381.95
OUTDOOR RINK (ODR) OPERATING RESERVES		
GENERAL-ODR	12,924.58	12,924.58
SSSR ARENA OPERATING RESERVES		
GENERAL -SSSR	25,453.33	25,453.33
COMMUNITY GARDEN OPERATING RESERVES		
COMMUNITY GARDEN	15,479.10	0.00
MEZZANINE OPERATING RESERVES		
MEZZANINE	64,643.86	64,643.86
OILFIELDS REGIONAL ARENA (ORA) OPERATING RESERVES		
GENERAL-ORA	101,295.76	99,935.76
COMPUTERS/TECHNOLOGY/IT	3,004.13	3,004.13
CONTINGENCY FUND OPERATING RESERVES		
CONTINGENCY FUND	332,079.54	332,079.54

Description	2022 Opening Balance	2022 YTD Balance
TOTAL OPERATING RESERVES	2,896,516.82	2,878,807.72
CAPITAL RESERVES:		
LEGISLATIVE CAPITAL RESERVES		
LEGISLATIVE GENERAL	24,347.47	24,347.47
ADMINISTRATION CAPITAL RESERVES		
ADMINISTRATION -GENERAL	55,614.28	55,614.28
CAP. RES.-PTN L20 B3 P5378ED hold-2018	11,196.00	11,196.00
TOWN OFFICE BUILDING	49,158.02	49,158.02
ADMINISTRATION VEHICLE	550.00	550.00
SPECIAL PROJECTS CAPITAL RESERVES		
EQUIPMENT -SERVER	15,323.63	15,323.63
FIRE CAPITAL RESERVES		
FIRE -GENERAL	2,026.52	2,026.52
EQUIPMENT: POWER HOSE ROLLER	4,123.16	4,123.16
EQUIPMENT: S.C.B.A.	77,734.08	77,734.08
EQUIPMENT: GENERATOR @ HALL-EQUIPMENT	10,500.00	10,500.00
VEHICLES	59,933.42	59,933.42
VEH: AERIAL/LADDER TRUCK	155,156.38	155,156.38
VEH: BUSH BUGGY TRUCK	56,000.00	56,000.00
VEH: ENGINE 3 TRUCK	401,604.92	335,859.42
VEH: COMMAND TRUCK	22,000.00	22,000.00
VEH: RESCUE TRUCK	42,800.00	42,800.00
VEH: TENDER/TANKER TRUCK	43,500.00	43,500.00
EMERGENCY MANAGEMENT CAPITAL RESERVES		
EMERGENCY MGMT-GENERAL	40,000.00	40,000.00
PROTECTIVE SERVICES -CPO CAPITAL RESERVES		
PROTECTIVE SERVICES -GENERAL	4,362.08	4,362.08
EQUIPMENT	15,326.53	15,326.53
VEHICLE	74,307.44	26,102.57
PUBLIC WORKS COMMON SERVICES CAPITAL RESERVES		
GENERAL	53,172.94	53,172.94
PW BUILDING	95,000.00	95,000.00
EQUIPMENT	19,056.49	19,056.49
ROADS SERVICES CAPITAL RESERVES		
GENERAL	27,138.79	27,138.79
REAR LANEWAY PAVING	925.00	925.00
ROAD PAVING ADV. PYMTS	12,500.00	12,500.00
ENGINEERING STRUCTURES	69,854.17	69,854.17
BUILDINGS	16,439.24	16,439.24
EQUIPMENT	252,003.08	252,003.08
VEHICLE	48,735.39	48,735.39
PUBLIC TRANSIT CAPITAL RESERVES		
PUBLIC TRANSIT GENERAL	93,708.39	92,931.95
STORM SEWER TRANSIT CAPITAL RESERVES		
GENERAL	22,914.46	22,914.46
ENGINEERING STRUCTURES	22,779.09	22,779.09

Description	2022 Opening Balance	2022 YTD Balance
WATER CAPITAL RESERVES		
WATER GENERAL	475,037.82	476,768.57
WATER TREATMENT MISC FUNDS	6,511.73	6,511.73
WATER LOOPING PGRM	1,286,992.54	1,280,485.54
WATER LICENSE	41,764.74	41,764.74
ENGINEERING STRUCTURES	16,040.22	16,040.22
EQUIPMENT	94,760.94	94,760.94
HYDRANTS -EQUIPMENT	23,922.81	23,922.81
CONNECTION FEES	3,856.82	3,856.82
WASTEWATER CAPITAL RESERVES		
GENERAL	443,886.96	443,886.96
ENGINEERING STRUCTURE	180,662.40	180,662.40
SEWER LIFT STATIONS	136,656.14	136,656.14
CONNECTION FEES	3,855.57	3,855.57
SOLID WASTE CAPITAL RESERVES		
GENERAL	17,407.43	17,407.43
VEHICLE	259,226.76	259,226.76
RECYCLING/COMPOST	10,619.56	10,619.56
CEMETERY CAPITAL RESERVES		
FUTURE CAPITAL PROJECTS	100,000.00	100,000.00
PLANNING & DEVELOPMENT CAPITALRESERVES		
GENERAL	3,911.36	3,911.36
IN LIEU OF DT PARKING	73,588.29	73,588.29
ENG. STRUCTURES	0.00	0.00
EQUIPMENT -PLOTTER	6,800.00	6,800.00
EDC CAPITAL RESERVES		
GENERAL	30,281.61	30,281.61
BUILDINGS	23,783.00	23,783.00
EQUIP -Entrance Signs	7,207.72	7,207.72
PARKS CAPITAL RESERVES		
GENERAL	12,769.99	12,769.99
PARK BEHIND ARENA (HCWC)	1,464.50	1,464.50
PATHWAYS	31,774.56	31,774.56
ENGINEERED STRUCTURES	24,653.19	24,653.19
BUILDINGS	0.00	0.00
EQUIPMENT -MOWER	10,000.00	10,000.00
EQUIPMENT -TOOLCATE	28,845.91	28,845.91
EQUIPMENT -PLAYGROUND	26,000.00	26,000.00
SSSR CAPITAL RESERVES		
SSSR FORTIS FRANCHISE- ROOF	250,897.15	250,897.15
CAMPGROUND CAPITAL RESERVES		
CENTENNIAL PARK-BUILDING	15,369.02	15,369.02
MEZZANINE CAPITAL RESERVES		
MEZZANINE -GENERAL	5,798.20	5,798.20
MEZZANINE - BLDG	3,149.29	3,149.29
OILFIELDS REGIONAL ARENA (ORA) CAPITAL RESERVES		
GENERAL-ORA	12,626.66	12,626.66
COMPRESSOR OVERHAUL	6,500.00	6,500.00
OLYMPIA	43,381.50	43,381.50
GENERATOR	53,712.00	53,712.00
REFRIGERATION	300,233.31	300,233.31
GREEN FUND RESERVES		
GREEN FUND	47,678.66	47,678.66
CAPITAL RESERVES	6,021,419.33	5,901,916.27

Description	2022 Opening Balance	2022 YTD Balance
OFFSITE LEVIES -CAPITAL RESERVES		
<u>ROADS</u>		
CAP. RES: OSL f) ASSESSED COSTS	333,862.22	337,176.46
<u>WATER SUPPLY, TREATMENT & STORE</u>		
OSL: WATER SUP/TREAT/STORE	144,407.68	149,338.68
<u>WATER DISTRIBUTION</u>		
OSL: WATER DISTRIBUTION	114,844.98	114,844.98
OSL-WR: WATER DISTRIBUTION	121,489.03	121,489.03
OSL-KS: WATER DISTRIBUTION	46,553.92	46,553.92
OSL RW1d WATER DISTRIBUTION	5,409.78	5,409.78
OSL RW2d WATER DISTRIBUTION	3,983.14	3,983.14
OSL RW3d) WATER DISTRIBUTION	4,712.18	4,832.32
OSL RW4iv) WATER DISTRIBUTION	4,245.27	4,669.80
<u>WASTEWATER TREATMENT</u>		
OSL-SEWER TREATMENT	16,058.47	16,058.47
OSL RW3b) SEWER TREATMENT	2,817.40	3,380.88
OSL RW4ii) SEWER TREATMENT	6,636.70	8,627.71
<u>WASTEWATER COLLECTION</u>		
OSL SEWER COLLECTION	38,789.97	38,789.97
OSL KSR SEWER COLLECTION	2,224.80	2,224.80
OSL RW1e SEWER COLLECTION	48,276.42	48,276.42
OSL RW2e SEWER COLLECTION	18,055.95	18,055.95
OSL RW3e SEWER COLLECTION	24,088.33	24,702.48
OSL RW4v) SEWER COLLECTION	21,700.49	23,870.54
OFFSITE LEVIES	958,156.73	972,285.33
TOTAL RESERVES AND OFFSITE LEVIES	9,876,092.88	9,753,009.32