

Town of Black Diamond
Breakdown by Departments
2nd Quarter of 2022 (January 1 to June 30)
Actual vs. Budget

Department	Approved 2022 Budget			2022 Actual YTD -2nd Quarter			2022 Budget YTD -1st Quarter			2022 YTD \$
	Revenue	Expenses	Net	Revenue	Expenses	Net	Revenue	Expenses	Net	Variance
Legislative Services	2,500	200,810	(198,310)	-	89,327	(89,327)	1,250	100,405	(99,155)	9,828
Administration	111,903	691,343	(579,439)	9,840	307,959	(298,119)	55,952	345,671	(289,720)	(8,399)
Special Projects	52,300	84,945	(32,645)	12,500	18,449	(5,949)	26,150	42,473	(16,323)	10,374
Health & Safety	22,408	27,412	(5,004)	3,288	8,302	(5,014)	11,204	13,706	(2,502)	(2,512)
Policing/DARE ****	462	110,019	(109,557)	462	110,481	(110,019)	231	55,010	(54,779)	(55,241)
Fire	279,480	781,426	(501,946)	142,627	481,906	(339,279)	139,740	390,713	(250,973)	(88,306)
Emergency Management	46,413	62,640	(16,228)	13	7,602	(7,589)	23,206	31,320	(8,114)	525
Dispatch / STARS	122	29,646	(29,524)	122	29,646	(29,524)	61	14,823	(14,762)	(14,762)
Protective Services / Bylaw	205,581	265,249	(59,668)	832,780	121,158	711,621	102,791	132,625	(29,834)	741,455
Safety Codes	24,830	24,830	-	11,834	11,834	-	12,415	12,415	-	-
PW-Common Service	99,700	361,427	(261,727)	51,339	160,245	(108,906)	49,850	180,713	(130,863)	21,957
PW Roads	87,285	680,209	(592,924)	24,315	315,497	(291,182)	43,643	340,104	(296,462)	5,280
Transit	32,330	53,184	(20,854)	10,964	31,817	(20,854)	16,165	26,592	(10,427)	(10,427)
Storm Sewer	7,018	34,837	(27,819)	1,251	29,348	(28,096)	3,509	17,419	(13,910)	(14,187)
Water	1,135,583	1,135,583	-	403,412	462,573	(59,161)	567,791	567,791	-	(59,161)
Wastewater	817,179	817,179	-	388,946	449,933	(60,987)	408,589	408,589	-	(60,987)
Solid Waste Management	551,172	551,172	-	131,187	102,631	28,556	275,586	275,586	-	28,556
Cemetery	14,933	36,334	(21,401)	14,933	36,950	(22,017)	7,467	18,167	(10,701)	(11,317)
FCSS -use of Provincial Grant	64,176	79,634	(15,458)	40,976	51,781	(10,805)	32,088	39,817	(7,729)	(3,076)
FCSS -Other	1,335	1,335	-	-	-	-	668	668	-	-
Planning & Development	284,974	524,406	(239,432)	89,002	258,857	(169,855)	142,487	262,203	(119,716)	(50,139)
Sustainability	7,400	7,400	-	202	202	-	3,700	3,700	-	-
Economic Development	128,748	249,094	(120,346)	121,738	158,760	(37,022)	64,374	124,547	(60,173)	23,151
Sp.Events A Parade	16,000	16,000	-	11,512	11,512	-	8,000	8,000	-	-
Sp.Events A Fall Fest	5,500	5,500	-	-	-	-	2,750	2,750	-	-
Sp.Events A Light up	5,650	5,650	-	460	460	-	2,825	2,825	-	-
Sp.Events B Music/Cdn	38,405	38,405	-	27,021	22,091	4,930	19,203	19,203	-	4,930
Parks	297,223	570,894	(273,671)	257,776	428,142	(170,366)	148,611	285,447	(136,835)	(33,531)
Campground	-	-	-	-	-	-	-	-	-	-
Community Garden	9,190	9,190	-	5,327	4,233	1,094	4,595	4,595	-	1,094
Mezzinne	13,699	13,699	-	6,748	6,771	(23)	6,849	6,849	-	(23)
Arena: Outdoor arena	-	8,883	(8,883)	-	2,865	(2,865)	-	4,442	(4,442)	1,577
Arena: Scott Seamon Sports Rink (SSSR)	131,953	173,775	(41,821)	56,622	109,389	(52,767)	65,977	86,887	(20,911)	(31,857)
Arena: Oilfield Regional Arena	421,873	560,207	(138,335)	90,756	295,949	(205,193)	210,936	280,104	(69,167)	(136,025)
Skateboard Park	-	-	-	-	-	-	-	-	-	-
Library: Sheep River Library & Marigold Library System	41,490	162,551	(121,061)	-	142,363	(142,363)	20,745	81,276	(60,531)	(81,832)
NET Surplus / (Deficit)	4,958,815	8,374,868	(3,416,053)	2,747,951	4,269,030	(1,521,079)	2,479,408	4,187,434	(1,708,026)	186,947

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

(Quarterly Expense)

Notes to the 2nd Quarter of the Actual vs. Budget

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

REVENUE: From January 1, to June 20, 2022 - 2nd Quarter

REVENUE: Net municipal property taxes

2022 Budgeted	2nd Quarter		
	YTD Actual	Budget	Variance
\$ (3,091,346)	\$ (3,675,981)	\$ (1,545,673)	\$ 2,130,308

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	2nd Quarter		
	YTD Actual	Budget	Variance
\$ (2,181,437)	\$ (1,039,838)	\$ (1,090,719)	\$ (50,881)

Explanations of budget over/under by \$1,000

FIRE's revenue is lower by \$8,329.08 than what the 2nd quarter budgeted, do to volume of calls that are billable and inspections which are done throughout the year,

ANIMALS: Sale of **Dog tag at \$10,505 which is \$5,004.98 above the 2nd quarters budget.** 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 \$495.*

PROTECTIVE SERVICES (CPOs) is Revenue from the Longview contract is presently at \$18,660 which is \$8,590 below the 2nd quarter budget. *This line item will show below budget the rest of the 2022 as there was only 1 (one) officer working Longview from January to April, and the original budget was planned for 2 officers working.*

PUBLIC WORKS COMMON SERVICES has collected \$2,290.30 more than was budgeted. The 2022 Public works common services is recognizing the hours being reimbursed from the Westend contract.

PUBLIC TRANSPORTATION revenue is below budget by \$940.85. The total revenue for 1/2 the year was \$3,409.15 with a 1/2 the expected budget being \$4,350. The revenue recognized has been: \$334 (\$150 1st Q & \$180 2nd Q) rides around Black diamond/Turner Valley, \$957.25 (\$517 1st Q & \$440.25 2nd Q) rides between Black Diamond and Okotoks and \$2,117.90 (\$1,330.70 1st Q & \$787.20 2nd Q) chartered fares.

WATER sales of goods & services (utilities) is below budget by \$9,113.61 for the 3rd bill period (2nd Quarter), this budget must be a \$0.00 balance at budget time, so the estimated revenue to collect may have been overstated to cover the expenses budgeted for. Water sale of water meter line item shows the revenue is above what was budgeted by \$3,392.85, which would mean more water meters were sold than budget expected, this line item will likely continue to show more revenue received through to the year end as the yearly budget is \$3,500 and total revenue from water meter sales and the end of June is \$5,142.87 showing this line item to be \$1,642.87 over the full year budget.

WASTEWATER (Sewer) sale of goods & services revenue collected is below budget by \$14,870.32, this budget must be a \$0.00 balance at budget time, so the estimated revenue to collect may have been overstated to cover the expenses budgeted.

SOLID WASTE (Garbage) revenue for the sale of goods & services is below budget by \$27,834.05 (Note: offsetting Sale of services - organics & Program fee will bring this down to \$20,210.85), this budget must be a \$0.00 balance at budget time, so the estimated revenue to collect may have been overstated to cover the expenses budgeted for. The revenue for the recycling line item is above budget by \$3,929.63, this line items budget may have been overstated in comparison what is being collected. *Sales of services -Program Fee* this line item is above revenue by \$1,096.90 as there had been no budget. *Sales of services - Organics* , this line item is above revenue by \$6,526.30 as there was no amount budgeted for.

PLANNING & DEVELOPMENT revenue for Engineering costs being reimbursed is under budget by \$4,475.76, which will also show the expense portion to be under budget as they offset each other.

PARKS & RECREATION revenue is below budget by \$1,705.00 as there has not been any paid adult books of the Field of Dream which is to offset the costs of maintaining the field.

COMMUNITY GARDEN sales revenue is higher than budgeted by \$3,282.25, there fund raiser made \$1,827.25 and rest is Plot rental.

REVENUE: *Government Grants for Operating Budget*

2022 Budgeted	2nd Quarter		
	YTD Actual	Budget	Variance
\$ 377,885	\$ (90,283)	\$ (188,943)	\$ (98,659)

Explanations of budget over/under by \$1,000

FCSS: Revenue was \$8,137.98 above budget as 80% of the grant is brought in to cover expenses as they are required.

PLANNING & DEVELOPMENT: The MSI Operating Grant was not received in the 1st quarter to offset the Planning & development's expenses (below revenue budget by \$15,657)

FIRE: The revenue expected from the County to cover 1/2 the Fire Department's operating costs (less the Aerial expenses) is low by \$20,657.54 which is invoiced to the County each month by actual expenses incurred.

LIBRARY: County's residents use of the Library is billed out after the budgets are passed (below budget \$20,745.06). This billing was completed in July.

OILFIELDS REGIONAL ARENA (ORA): The County's contribution to the arena was not billed during these 2 quarters (below budget by \$50,237.52)

REVENUE: *Penalties & costs of taxes*

2022 Budgeted	2nd Quarter		
	YTD Actual	Budget	Variance
\$ 60,000	\$ (39,910)	\$ (30,000)	\$ 9,910

Explanations of budget over/under by \$1,000

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 \$9,910.05 received above the budget amount.

REVENUE: *Licenses and Permits*

2022 Budgeted	2nd Quarter		
	YTD Actual	Budget	Variance
\$ 148,124	\$ (80,778)	\$ (74,062)	\$ 6,716

Explanations of budget over/under by \$1,000

The licenses for Business Licenses and Dog tags were due by February 1st. This accounts for most of the years total. By year end the Business Licenses may show a deficit as costs are deducted from this line item for such things as Fire Inspection to store front business.

PROTECTIVE SERVICES -CPOs is \$15,359.02 lower in revenue than budgeted this quarter. This will continue to show a deficit through out the year as this department was down one (1) man for 4 months at the beginning of 2022.

WATER: Revenue for Water bills penalties were over the revenue budget by \$1,489.91.

PLANNING & DEVELOPMENT: Development application permits are above the quarterley budget by \$3,161.16, due to buiding activity; Penalties for the late permits were slightly above budget, but again may show a deficit by year end.

REVENUE: Franchise Fees

2022 Budgeted	2nd Quarter		
	YTD Actual	Budget	Variance
\$ 233,500	\$ (164,747)	\$ (116,750)	\$ 47,997

Explanations of budget over/under by \$1,000

Franchise Fee - ATCO YTD: \$78,234 and Fortis YTD \$86,513

The funds received for the Franchise fees exceeded what was budgeted for the 2nd 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	2nd Quarter		
	YTD Actual	Budget	Variance
\$ 306,699	\$ (93,896)	\$ (153,349)	\$ (59,454)

Explanations of budget over/under by \$1,000

A largest portion of rentals will be through the arenas. The revenue from the arenas would be for the 1st quarter, the arenas were opertional during this period. The arenas were closed and did not realize revenue for the months of April, May, June. The areans are below revenue at the end of the 2nd quarter by \$10,160 for SSSR and ORA \$49,278.

REVENUE: Other Revenues

2022 Budgeted	2nd Quarter		
	YTD Actual	Budget	Variance
\$ 29,500	\$ (35,398)	\$ (14,750)	\$ 20,648

Explanations of budget over/under by \$1,000

HEALTH & SAFETY: received a refund from WCB for reduction of injuries of \$2,136

PUBLIC TRANSPORTATION: Sponsorships/Signage was collect during the 2nd quarter for the year, it makes the 2nd quarter exceed the revenue budget by \$1,357.15, however, if no other sponsorships are received, there will be a deficit by year end.

EDC EVENT -PARADE: there was \$1,250 donated to help cover expenses for putting on the parade.

EDC EVENT -MUSIC FEST/CANADA DAY: there was \$4,000 donated to help cover expenses for putting on the this event.

PARKS: WCB rebateand there was a Memorial Bench & Plaque in the amount of \$1,417 which will offset the expense.

SCOTT SEAMAN SPORTS RINK (SSSR): The full donation from the Calgary Foundation in the amount of \$20,000 was received in the 1st quarter, so will show the revenue of this line item over every quarter until year end.

COMMUNITY GARDEN: There was donation of \$200 during the 1st and 2nd quarter of this year. They are below in expected revenues by \$2,549.98.

REVENUE: Offsite Levies

2022 Budgeted	2nd Quarter		
	YTD Actual	Budget	Variance
\$ -	\$ (35,839)	\$ -	\$ 35,839

There was no amount budget. There were 3 lots in Riverwood Ph 4 and 1 in Riverwood Ph3 Levies paid for in the 1st quarter and 1 lot from Riverood 3 during the 2nd quarter.

EXPENSES: From January 1, to June 20, 2022 - 2nd 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	2nd Quarter		
	YTD Actual	Budget	Variance
\$ 2,626,096	\$ 1,182,125	\$ 1,313,048	\$ 130,923

Under-budget as at 2nd Quarter: ***Salaries, wages & benefits***

	YTD Actual	Budget	Variance
Council	\$ 69,073	\$ 72,400	\$ 3,327
Admin	\$ 181,140	\$ 227,417	\$ 46,278
Special Projects	\$ 6	\$ 5,000	\$ 4,994
Fire	\$ 101,592	\$ 122,454	\$ 20,862
Emergency Mngmt	\$ 4,140	\$ 12,419	\$ 8,279
Protective Services	\$ 78,636	\$ 99,697	\$ 21,061
PW Common Services	\$ 62,062	\$ 66,182	\$ 4,121
Water	\$ 92,530	\$ 105,338	\$ 12,807
Wastewater	\$ 63,952	\$ 65,904	\$ 1,951
EDC	\$ 18,944	\$ 33,923	\$ 14,978
ODR	\$ 1,198.87	\$ 3,121.20	\$ 1,922
ORA	\$ 147,185	\$ 150,171	\$ 2,986

Over budget as at 2nd Quarter: ***Salaries, wages & benefits***

	YTD Actual	Budget	Variance
Roads	\$ 98,908	\$ 96,467	\$ (2,441)
Storm	\$ 3,803	\$ 1,519	\$ (2,284)
Solid Waste	\$ 14,066	\$ 9,958	\$ (4,109)
Planning & Dev	\$ 101,479	\$ 99,030	\$ (2,449)
SSSR	\$ 27,306	\$ 26,155	\$ (1,151)

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. Protectives services was down a person for 4 months. Parks wages for the 1st 4 months 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	2nd Quarter		
	YTD Actual	Budget	Variance
\$ 121,130	\$ 23,191	\$ 60,565	\$ 37,374

Under Budget as at 2nd Quarter

	YTD Actual	Budget	Variance
Council	\$ 5,901.40	\$ 9,999.96	\$ 4,098.56
Administration	\$ 4,564.87	\$ 8,132.52	\$ 3,567.65

Health & Safety	\$ -	\$ 3,150.00	\$ 3,150.00
Fire	\$ 4,912.37	\$ 16,112.52	\$ 11,200.15
Emergency Mgmt	\$ -	\$ 5,250.00	\$ 5,250.00
Protective Services -CPO	\$ 275.00	\$ 1,500.00	\$ 1,225.00
PW Common Services	\$ 1,553.91	\$ 2,760.00	\$ 1,206.09
Water	\$ 334.42	\$ 1,999.98	\$ 1,665.56
Wastewater	\$ 163.00	\$ 1,750.02	\$ 1,587.02
Planning & Development	\$ 1,180.71	\$ 3,249.96	\$ 2,069.25
EDC / Tourism/ PR	\$ -	\$ 1,909.98	\$ 1,909.98

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	2nd Quarter		
	YTD Actual	Budget	Variance
\$ 2,433,292	\$ 1,040,775	\$ 1,216,646	\$ 175,871

Under-budget as at 2nd Quarter **Contracted & general services**

	YTD Actual	Budget	Variance
Council	\$ 6,618.20	\$ 8,052.66	\$ 1,434.46
Special Projects	\$ 5,934.96	\$ 28,560.00	\$ 22,625.04
Health & Safety	\$ 8,291.90	\$ 10,456.02	\$ 2,164.12
Emerg. Mngmt	\$ 2,461.47	\$ 10,100.76	\$ 7,639.29
PW Common Service	\$ 33,482.95	\$ 62,697.18	\$ 29,214.23
Roads	\$ 66,493.32	\$ 98,778.72	\$ 32,285.40
Public Transportation	\$ 12,969.63	\$ 14,923.38	\$ 1,953.75
Storm Sewer	\$ 1,728.23	\$ 3,510.00	\$ 1,781.77
Water	\$ 271,012.35	\$ 306,766.92	\$ 35,754.57
Wastewater	\$ 4,765.39	\$ 36,123.24	\$ 31,357.85
Solid Waste	\$ 65,732.61	\$ 121,190.64	\$ 55,458.03
Planning & Dev	\$ 129,916.81	\$ 144,287.28	\$ 14,370.47
Parks	\$ 31,984.03	\$ 39,780.42	\$ 7,796.39
Oilfields Regional Arena	\$ 54,259.91	\$ 59,227.62	\$ 4,967.71

COUNCIL: Legal was under budget by \$1,250

SPECIAL PROJECTS: There has been no ARB hearings or training under budget \$2,500. Contracted services is under \$2,400 and Contracted Services - IT is under budget by \$17,749.98 the switch upgrade/replacing has not been completed yet.

HEALTH & SAFETY: The contractor's invoices are lower than anticipated during this 1/2 of 2022.

EMERGENCY MANAGEMENT: Legal is under budget by \$1,750 as it has not been used. Engineering under budget \$5,000, it has been deemed the berms are the Town's responsibility so an engineer has been budgeted for to have engineers inspect the berms, this has not happened.

PUBLIC WORKS COMMON SERVICES: Underbudget: Engineering is under budget by \$25,232, no general engineering services were required during April-June. Contracted services \$2,399, Building repair & maintenance is under budget \$5,430 as the furnace has not been replaced, no the Shop Sump repair. Overbudget: Contracted Services IT - over by \$3,943.35, Netshield was paid in January for the full year, making this look overbudget. Insurance is \$1,720.72 overbudget as the Insurance is accrued from January to October then the new premium will be added in November.

ROADS: Underbudget: The contracted snow removal is \$22,900 as there only \$2,100 contracted in February and no other snow removed to the end of June. Road Repairs is \$22,000 as the construction season is just starting. Equipment repair & maintenance is \$2,827. Equipment rental and lease is \$1,600 hasn't been charged for the cylinders yet and haven't rented the gas monitor. Overbudget: Sidewalk repair is over by \$6,050 in May there was various curb & sidewalks repaired. Insurance is \$11,860 overbudget as the Insurance is accrued from January to October then the new premium will be added in November.

PUBLIC TRANSPORTATION: Vehicle repair & maintenance is under budget \$2,000 as there has been no repairs done on the vans. Insurance is \$1,640.52 overbudget as the Insurance is accrued from January to October then the new premium will be added in November.

STORM SEWER: Contracted services is under budget by \$1,250 as the hydro vac at the outfalls has not been completed.

WATER: Underbudget Contracted services \$1,647, Enviro testing \$1,291, Water Charges \$11,983.98 the costs changes partway through the year, so it would appear we are not paying enough for the beginning of the year, but it will catch up. Building repair & maintenance \$1,000 not repairs do to date. Equipment repair & repairs \$9,375 and Water meter repair & maintenance \$12,500 as no have been repaired to date. Overbudget: Insurance is \$1,368 overbudget as the Insurance is accrued from January to October then the new premium will be added in November.

WASTEWATER: Underbudget -Engineering services \$5,000 the flow testing in the Industrial area has not been done. Contract Services \$3,358 contract work still to be completed, Line videoing \$2,500 still to be completed, building repair & maintenance \$350 no repairs to date, line cleaning \$8,181 more to be completed, line repairs & maintenance \$10,000 yet to be completed.

SOLID WASTE: Under budget \$55,061, the 3 bin services started in June.

PLANNING & DEVELOPMENT \$14,370 : Underbudget: Legal is underbudget by \$1,211 as the budget was estimated for a whole year, it would appear only \$3,989 has been required from January to June, the funds from this line it is being covered by the legal operating reserve. SDAB -Hearing Expenses is under budget by \$2,262 as there has been no hearings in the 1st half of 2022. Engineering -being reimbursed is below budget by \$4,476, however, this expenses is reimbursed in the revenue as it is billed back to the vendor requesting the work. Engineering is \$5,992 underbudget as Downtown ARP study has only used \$15,340, flood mapping has not been completed, \$10,000 survey for land swap for dog parking lot was completed by previous owner, the Town did not pay for the survey; Grown Infrastructure (offsite levies) has exceed the budget by \$22,000, and a RFD will be required to increase the budget to cover the overage and additional expenses to complete the project; the Engineering services for misc. matters has not been used yet in 2022. Contracted Services: Is underbudget the Downtown ARP is \$3,000 under half the yearly budget, the \$10,000 - survey fees for boundary adjustment subdivision has not be done. Overbudget: Contracted services -GIS is \$6,970 overbudget as the contracted for the whole year was paid in January and Contracted services-IT is over \$3,210 as the Netshield is paid in January for the whole year.

PARKS \$7,796.39: Underbudget: Contracted Services \$19,109: underbudget, many of the projects budgeted for have not been completed by the end of the 2nd quarter, outdoor activity will continue into the 3rd quarter such as Weed inspection, spaying & Noxious weed control, along with the contracted snow removal will take place in the 4th quarter. Overbudget: Contracted Services -IT \$2,049: Netshield was paid for all of 2022 in January which will show this line item as overbudget until year end. Equipment repair & maintenance \$2,598: Unit 44 Toolcat had repairs of \$12,237.82 in the 1st and 2nd quarter, with minor repairs to other equipment in June. Rental / Lease \$3,000: there was no amount budgeted, however Council had voted on Res: 2022-162 to pay Turner Valley Golf rental \$3,000 per year for the next 5 years for the use of their land for the Mountain Bike Track. Insurance \$5,429.61: Insurance is from January to October which shows in January, this will show each quarter overbudget until year end.

OILFIELDS REGIONAL ARENA (ORA) \$4,968: **OVERBUDGET**: Contracted Services -IT \$1,516 Netshield was paid in January for the full year. Building repairs & maintenance \$3,248 there was repairs to the exhaust fan, alarm system and plumbing issues, this budget has exceeded the yearly budget. Insurance \$1,372.62: Insurance is from January to October which shows in January, this will show each quarter overbudget until year end. **UNDERBUDGET**: Communications \$1,252. Contracted Services \$3,492, not all the maintenance contracts have been completed, the extra projects such as the Smoke detectors in stairwells, software upgrade and lift maintenance have not done yet Equipment repairs & maintenance \$4,102. Equipment rental/lease \$1,575 the paint wagon and lift has not been rented this year.

Over-budget as at 2nd Quarter **Contracted & general services**

	YTD Actual	Budget	Variance
Administration	\$ 97,615.84	\$ 85,166.16	\$ (12,449.68)
DARE /Policing	\$ 108,171.00	\$ 53,854.40	\$ (54,316.60)
Fire	\$ 63,758.25	\$ 60,949.62	\$ (2,808.63)
FCSS	\$ 3,936.26	\$ 2,587.14	\$ (1,349.12)
EDC/Tourism & Events	\$ 36,003.38	\$ 34,966.50	\$ (5,258.88)
SSS Rink	\$ 18,716.20	\$ 17,071.98	\$ (1,644.22)
Community Garden	\$ 2,501.44	\$ 1,450.02	\$ (1,051.42)

ADMINISTRATION: Communications is over budget \$1,938 for the mid year, it appears it may have been budgeted low when considering the new phone system in the Town office. The full 2022 Audit Fee was entered to accrue for 2022 and there was a credit from last years Audit accrual, this line item shows \$4,493 over budget and will continued to show overbudget until after the next quarter. Contracted services is below budget \$4,545. Contracted Services IT - is overbudget \$11,746 as the netshield was paid in full in January for the whole year. Building Repair & maintainance is \$2,413 below budget. Insurance is \$1,482 overbudget as the Insurance is accrued from January to October then the new premium will be added in November.

D.A.R.E./Policing-RCMP: the RCMP invoice came in during June - this is for the whole year - making the line item appear to be over budget.

FIRE: **Underbudget**: Communications \$1,505, Contracted Services \$1,829, Building repairs & maintenace \$2,469, vehicle repairs & maintenance \$5,849. **Overbudget**: Contracted Services IT, adding all members to e-mail for Health & safety program, taking them off the server and into the cloud to help with services \$6,464, equipment repairs & maintenance \$1,678.32 the generator needed extra repairs, Licenses & permits \$1,495 the AFRRCS Radio Lic was paid in March for the whole year, making it appear to be overbudget at this time. Insurance is \$4,843 overbudget as the Insurance is accrued from January to October then the new premium will be added in November.

FCSS: Contracted services - IT is overbudget \$1,182 as the Netshield is paid in January for the full year which make the quarterly reporting to show it over budget,

EDC / Tourism & Events \$5,259 **Overbudget**: **OVERBUDGET**: Advertising/PR -Foothills Tourism Assoc. \$2,700; Contracted Services \$4,090 a consultant was hired to organize the 2022 Parade and Canada Day event being paid in full by the end of the 2nd quarter. Contracted Services-IT \$1,806. Netshield was paid in full in January which will show this line item as being overbudget going forward. Contracted service -Canada Day \$3,056.80 the majority of the entertainers were paid in June which will show the line overbudget for the next quarter also. **Underbudget**: Advertising / Public Relations \$2,800, the Foothills Visitors 2002 Guide was sent out in May this expenses was for the whole year the remainder of the budget items have not been done. Equipment Rental/lease \$2,851 there has been equipment rented or leased for Canada day this year, this line will continue to show underbudget through to year end.;

SCOTT SEAMAN SPORTS RINK (SSSR) \$1,665: Overbudget: Insurance \$3,017 overbudget as the Insurance is accrued from January to October then the new premium will be added in November. Underbudget: All other line items are under budget at the end of the 2nd quarter by

COMMUNITY GARDEN \$1,051.42: OVERBUDGET \$1,051.42 during April and May contracted services were used to upgrade and maintain the area, this line item will show overbudget until yearend,

EXPENSES: **Materials, goods, supplies & utilities**

2022 Budgeted	2nd Quarter		
	YTD Actual	Budget	Variance
\$ 875,441	\$ 252,834	\$ 437,721	\$ 184,886

Under-budget as of the 2nd Quarter **Materials, goods, supplies & utilities**

	YTD Actual	Budget	Variance
Council	\$ 2,087	\$ 3,625	\$ 1,538
Administration	\$ 10,965	\$ 14,645	\$ 3,680
Special Project & H&S	\$ 18	\$ 2,013	\$ 1,995
Fire	\$ 25,243	\$ 47,997	\$ 22,753
Emergency Management	\$ -	\$ 1,750	\$ 1,750
PW - Common Services	\$ 9,221	\$ 18,395	\$ 9,174
Roads	\$ 77,480	\$ 90,806	\$ 13,325
Public Transportation	\$ 1,628	\$ 2,850	\$ 1,222
Water	\$ 24,155	\$ 43,400	\$ 19,245
Wastewater	\$ 3,980	\$ 5,991	\$ 2,011
Solid Waste	\$ 1,706	\$ 98,110	\$ 96,404
FCSS	\$ 285	\$ 1,118	\$ 833
Sustainability	\$ -	\$ 350	\$ 350
Planning & Development	\$ 1,936	\$ 2,589	\$ 652
EDC & Events	\$ 12,322	\$ 20,200	\$ 7,878
Outdoor rink (ODR)	\$ -	\$ 50	\$ 50
SSSR	\$ 17,843	\$ 20,898	\$ 3,055
Oilfields Regional Arena	\$ 23,690	\$ 37,814	\$ 14,125
Community Garden	\$ 1,732	\$ 3,045	\$ 1,313

COUNCIL \$1,538: Council's three (3) Goods budgets are under budget by \$913.28 and the Employee service awards have not taken place yet.

ADMINISTRATION \$3,680: Goods is under by \$1,478 and the year end inventory \$1,371 will not happen until year end in the last quarter.

SPECIAL PROJECT / HEALTH & SAFETY \$1,995: Goods for Special Projects is under by \$1,705.

FIRE \$22,753: Goods is under by \$25,556 and Goods IT is over budget by \$1,765.

EMERGENCY MANAGEMENT \$1,750: Goods are under by \$1,750.

PUBLIC WORKS COMMON SERVICES \$9,174: Goods IT, Computers/Electronics/Cells are under by \$1,476; Utilities is under by \$1,674 and Goods & supplies is under by \$5,900.

ROADS \$13,325: The following line items are below budget: Street Lights utilities \$1,301; Goods & materials \$1,762; Sand/gravel/loam \$3,279 and Hot/cold mix \$3,750.

PUBLIC TRANSPORTATION \$1,222: the vehicle gas/propane/oil is below budget by \$1,078.

WATER \$19,245: Goods & materials is below budget \$1,269; Year end inventory is \$1,500 as the inventory is done in the last quarter at year-end; Goods -water meters \$15,958.98 not as many water meters and supplies were purchased to date.

WASTEWATER \$2,011: Goods, yearend inventory and utilities are all under budget at this time.

SOLID WASTE (Garbage) \$96,404: Goods was under budget by \$96,153.71 as we have not received the invoice for the bins.

EDC & Events \$7,878: Parade Goods shows overbudget by \$3,512 the event was in June and the budget spread out through the whole year; Canada Day Goods is showing under budget by \$1,680, which may mean this line item was budgeted high; Goods for the Christmas light-up \$2,365 is showing underbudget as the event will happen in the last quarter; the Goods Fall Fest is showing \$2,750 as the even has not taken place; the EDC Goods is showing under budget \$3,796.

SCOTT SEAMAN SPORTS RINK (SSSR) \$3,055: Goods & materials is under budget during this 2nd quarter by \$2,859.

OIFIELD REGIONAL AREANS (ORA) \$14,125: Utilities is under \$3,307; Goods IT, Computers/electrical/cells is below budget by \$4,864; and Utilities were underbudget \$5,808.

COMMUNITY GARDEN \$1,313: The good for this quarter is under budget by \$1,024.

Over-budget at the 2nd Quarter **Materials, goods, supplies & utilities**

	YTD Actual	Budget	Variance
Protective Services-CPO	\$ 7,677	\$ 5,250	\$ (2,427)
Storm Sewer	\$ 1,038	\$ 1,000	\$ (38)
Parks	\$ 29,828	\$ 15,825	\$ (14,003)

PROTECTIVE SERVICES -CPO \$2,427: Goods IT is over by \$1,618 as two (2) phones were purchased during this quarter.

PARKS \$14,003: Supplies, tools and material general \$9,196; Basketball and Pickle ball equipment and supplies \$2,371; Animal proof containers, dispensers and supplies \$8,632; Downtown Planter boxes supplies and plants \$1,334; equipment and supplies for the Field of Dreams \$3,347.

EXPENSES: **Interest on long term debt**

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 24,403	\$ 3,593	\$ 12,201	\$ 8,608

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

There were 2 debenture interest payments in June for \$10,519.58.

- Every year an entry must be done to show the intrest 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	\$ 5,168	\$ 10,863	\$ 5,695

	YTD Actual	Budget	Variance
Council	\$ 5,168	\$ 3,888	\$ (1,280)
Administration	\$ -	\$ 125	\$ 125
Emergency Management	\$ -	\$ 50	\$ 50
Protective Services -CPOs	\$ -	\$ 250	\$ 250
Sustainability	\$ -	\$ 3,000	\$ 3,000
EDC/Tourism	\$ -	\$ 3,550	\$ 3,550

COUNCIL (\$1,280): Councils 2nd quarter budget for donations & miscellaneous expenses is \$1,418 overbudget.

SUSTAINABILITY \$3,000: There has been no activity or program done for the Water Conservation Incentive Program during the 2nd quarter.

EDC / TOURISM \$3,500: This line item is underbudget this quarter as there have been no applications for the enhance EDC 29 mile program and there has been invoice from the SMART start programming.

EXPENSES: **Transfer to Organizations, Individuals and others**

2022 Budgeted	1st Quarter		
	YTD Actual	Budget	Variance
\$ 979,267	\$ 595,206	\$ 489,611	\$ (105,595)

Under-budget: **Transfer to Organizations, Individuals and others**

	YTD Actual	Budget	Variance
Water	\$ -	\$ 66,150	\$ 66,150
Solid Waste (Garbage)	\$ 21,126	\$ 46,328	\$ 25,202

WATER \$66,150: SRRUC has not sent the invoice for the SRRUC capital project estimated to be \$132,300.

SOLID WASTE (GARBAGE) \$25,202: 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.

Over-budget: **Transfer to Organizations, Individuals and others**

	YTD Actual	Budget	Variance
DARE/POLICING -RCMP	\$ 2,310	\$ 1,155	\$ (1,155)
FRESC / STARS	\$ 29,646	\$ 14,823	\$ (14,823)
Wastewater	\$ 321,013	\$ 240,760	\$ (80,253)
Cemetery	\$ 36,950.00	\$ 18,166.98	\$ (18,783)
Planning & Development	\$ 22,154.00	\$ 11,077.02	\$ (11,077)
FCSS	\$ 19,643	\$ 9,876	\$ (9,767)
Library	\$ 142,363	\$ 81,276	\$ (61,087)

D.A.R.E. \$1,155: program was paid for the year in January.

FRESC \$14,823: requisition was paid in January for the full year.

WASTEWATER (SEWER) \$80,253: Westend had billed for 2/3 of the requisition by the end of the 3rd quarter.

FCSS \$9,767: FCSS approved grant funds to agencies that apply are mainly given out in the 1st and 2nd Quarter.

PLANNING & DEVELOPMENT \$11,077: Paid the full yearly annexation requisition to the Foothills County in the 1st Quarter.

LIBRARY \$61,087: fund for the Sheep River Library requisition was paid in the 1st 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. The invoice to the County reimbursing Black Diamond and Turner Valley for the use of their residents (20%) was sent to Turner Valley for their portion during this quarter.

2nd Quarter Capital Projects:

The Operating and Capital Budget passed April 19, 2022. Most of the transfers for future assets have been completed through the capital budgets into the capital reserves. There have been additional projects added through the Request for Decision (RFD) process.

Offsite Levies: for the 1st and 2nd quarter of 2022 there 9 lots that paid for the Offsite Levies, in the amounts stated in the Development Agreement.

	<u>1st Quarter</u>	<u>2nd Quarter</u>
Riverwood Phase 4	3 lots	4 lots
Riverwood Phase 3	1 lot	1 lot

Capital Projects:

Special Projects:

Building: Administration front entrance. *(Complete) -This project is 46% under budget.*

- (20130) This project is now complete with the landscaping being done, the landscaping people have been maintaining and watering the plants and grass as part of their contract.

Fire

Equipment:

- Battery operated Combi extrication tool has not been purchased yet. *(Not purchased)*

Vehicle:

- Engine (222301) A deposit (10%) was sent to secure the purchase of the 2020 Pierce Engine. The balance was paid May 25th and the radios with the CAD were installed in June. The Engine was delivery and training on it began in June 2022. *(Complete) -This project is 4% under budget.*

Protective Services:

CPO Vehicle:

- (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. *(Complete) -This project came in at \$239 under budget.*

Roads:

Engineered structures:

- (214107a) Road's portion of the 1 Avenue SW project has most of the design and Geotech work from the engineers. *(4.16% complete)*
- (223205) Pave 4th Street SW from Centre to 3 Avenue SW in its entirety. Engineering work is being done. Res.: 2022-101 dated 2022-04-19: that Council agree to include the paving project for 4 Street SW, in its entirety, in the 2022 capital budget with the funds not to exceed \$700,000.00 to be funded through Capital Reserves. *(3.86% complete)*
- Griffith lane drainage Project, 1 Street SE to Griffith Centre. *(5.12% complete)*
- Upgrade/new sidewalks/parking lot. Parking Lot at dog park has been completed – *(48.33% complete)*
- Curb at Fas-gas sidewalk expansion *(Not started)*

- Install 12m sidewalk w/drop curb, crosswalk sign installed, line painting at intersection 4 Avenue SW and 1 Street SW (E/W) *(Not started)*

Equipment:

- (214107s) Street lights at 1 Avenue SW and the Solar Power Cross Walk lights have not been purchased or installed at this point. *(Not started)*
- Solar power cross walk light between Campground and 606 Centre NW *(Not started)*

Transit

Building:

- (203406w) Transit Washrooms at 606 Centre Ave NW. Engineering work was in the process during the 1st quarter. The washroom was delivered and installed in April. *(Complete) -This project is 20.83% under budget*

Land Improvement:

- (203406p) Parking Lot at 606 Centre Ave NW. The purchase of the dog-i-pot waste bags and containers were purchased in April. Further landscaping will take place in July, August, and September. *(9% complete of the 2022 project)*

Storm Sewer:

Engineering structures:

- The drainage by 4 Street SW and the 2nd Avenue NW Cul-de-sac catch-basin has not begun. *(Not started)*.
- Drainage at the Dairy Queen sight. *(Not started)*.

Water:

Engineered structures:

- (214107b) Water's portion of the 1 Avenue SW project is mostly of the design and Geotech work from the engineers. *(96.77% remaining)*
- SRRUC capital project \$294,000 x 45%. *(We have not been invoiced for this yet)*

Sewer

Engineered structures:

- (214107c) Wastewater's portion of the 1 Avenue SW project is mostly of the design and Geotech work from the engineers. *(97.99% remaining)*

Parks

Land Improvements:

- Mountain Bike track construction has not begun. *(Not started)*
- Res.: 2022-162 dated 2022-06-01: that Council agree to authorize the expenditure of \$3,000.00 from the Parks Operating Reserve for the use of the Turner Valley Golf Course lands, as described in the Request for Decision, for the construction of the Mountain Bike Track facility, in support of Black Diamond's commitment to the 2023 Summer Games. *(Complete)*

SSSR Arena:

Machinery & equipment:

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

ORA Arena:

Machinery & Equipment:

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

Skateboard Park:

Land Improvements:

- RES.: 2022-164 dated 2022-06-01: that Council agree to authorize the expenditure of \$194,131.89 from the deferred revenue account and the additional \$25,000.00 from the contingency operating reserve if required for the skateboard park expansion project, with an amount not to exceed \$219,132.00. *(Not started)*



TOWN OF BLACK DIAMOND

Reserves - OP-Function /Cap-Object

General Ledger	Description	2022 Opening Balance	2022 YTD Balance
*	TOTAL Op General Government	(966,965.22)	(961,221.73)
*	TOTAL Protective Services	(207,178.85)	(150,294.30)
*	TOTAL Transportation Services	(222,535.31)	(231,209.50)
*	TOTAL ENVIRONMENTAL SERVICES	(388,030.60)	(388,030.60)
*	TOTAL PUBLIC HEALTH SERVICES	(34,632.47)	(19,699.47)
*	TOTAL PLANNING & TOURISM	(553,991.66)	(434,249.04)
*	TOTAL RECREATION	(533,182.71)	(320,243.61)
**	TOTAL OPERATING RESERVE	<u>(2,906,516.82)</u>	<u>(2,504,948.25)</u>
*	TOTAL GENERAL CAPITAL	(625,289.62)	(668,950.19)
*	TOTAL BUILDINGS	(358,795.72)	(367,910.05)
*	TOTAL MACHINERY & EQUIPMENT	(1,122,087.30)	(1,550,658.02)
*	TOTAL LAND, PARK & PATHWAYS	(67,205.05)	(82,205.05)
*	TOTAL OFFSITE LEVIES	(971,581.73)	(1,005,690.02)
*	TOTAL VEHICLES	(1,163,814.31)	(718,935.44)
*	TOTAL ENGINEERING STRUCTURES	(2,593,302.68)	(2,615,468.57)
*	TOTAL PLANNING	(77,499.65)	(77,499.65)
**	TOTAL CAPITAL RESERVE	<u>(6,979,576.06)</u>	<u>(7,087,316.99)</u>
***	TOTAL RESERVES	<u>(9,886,092.88)</u>	<u>(9,592,265.24)</u>

*** End of Report ***