



City of Grande Prairie 2020 Q4 Financial Report

April 2021

Table of Contents

Unconsolidated Statement of Financial Position	3
Unconsolidated Statement of Operations by Object	4
Operating Variances	5
Salary Variances	6
Unconsolidated Supplemental Breakdown of Accumulated Surplus	7
Summary of Capital Projects	8
Reconciliation of Capital Projects by Funding Source	9
Long-Term Debt and Debt Servicing	10
Procurement Activity	11
Staff Complement and Paid Employees Hours By Quarter	12
Travel Expense Reimbursement to Council	13
Standing Committees and Council Meetings Record of Attendance	14

Unconsolidated Statement of Financial Position

For the Year Ending December 31, 2020

	Year Ending December 31, 2020	Year Ending December 31, 2019
	<i>(unaudited)</i>	<i>(unaudited)</i>
Financial Assets		
Cash and Cash Equivalents	\$5,996,221	\$14,882,477
Accounts Receivable	\$39,231,786	\$11,491,012
Taxes and Grants in Lieu of Taxes	\$9,422,840	\$7,511,163
Land Held for Sale	\$1,590,027	\$606,250
Agreements Receivable	\$15,298,998	\$16,584,468
Portfolio Investments	\$137,502,863	\$138,030,177
Investment in Government Business Enterprise	\$117,175,808	\$108,517,010
	\$326,218,544	\$297,622,557
Financial Liabilities		
Accounts Payable and Accrued Liabilities	\$17,880,611	\$20,587,951
Trust Accounts	\$6,148,211	\$1,964,929
Deferred Revenue	\$45,816,934	\$63,674,228
Long Term Debt	\$124,675,032	\$132,371,803
	\$194,520,788	\$218,598,911

Net Financial Assets	\$131,697,756	\$79,023,647
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Non-Financial Assets		
Tangible Capital Assets	\$662,902,630	\$643,734,375
Inventories of Supplies	\$798,946	\$727,957
Prepaid Expenses	\$622,507	\$601,703
	\$664,324,082	\$645,064,034

Accumulated Surplus	\$796,021,838	\$724,087,680
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Unconsolidated Statement of Operations by Object

For the Year Ending December 31, 2020

	Period Ending September 30, 2019	Year Ending December 31, 2019
	(unaudited)	(unaudited)
Revenues		
Net Municipal Taxes	\$118,309,492	\$115,798,133
User Fees and Sale of Goods	\$6,274,317	\$13,292,153
Operating Government Transfers	\$20,687,489	\$12,657,177
Interest and Investment Earnings	\$8,069,291	\$7,023,705
Penalties and Cost of Taxes	\$1,030,622	\$2,047,603
Franchise Fees	\$12,860,099	\$12,774,515
Fines, Rentals, Licenses and Permits	\$5,407,529	\$6,026,498
Court Fines	\$3,867,348	\$6,401,290
Transfers from Other Organizations	\$264,934	\$169,005
Other Operating Revenues	\$1,097,246	\$3,341,371
	\$177,868,368	\$179,531,449
Expenditures		
Salaries, Wages and Benefits	\$80,991,083	\$87,632,211
Contracted and General Services	\$28,834,359	\$32,426,279
Materials, Goods and Utilities	\$16,544,981	\$19,877,344
Provision for Allowances	\$287,127	\$915,642
Transfers to Other Organizations	\$13,157,682	\$13,590,207
Bank Charges and Short Term Interest	\$263,049	\$192,121
Interest on Long Term Debt	\$4,422,972	\$9,532,132
Amortization	\$26,689,063	\$25,500,554
	\$171,190,316	\$189,666,489
Annual Surplus (Deficit) Before Other Items	\$6,678,052	(\$10,135,039)
Other Items		
Contributed Tangible Capital Assets	\$9,778,906	\$16,094,124
Capital Government Transfers	\$28,181,839	\$16,428,172
Developer Levies	\$1,125,876	\$772,770
Gain (Loss) on Disposal of Tangible Capital Assets	(\$2,762,830)	(\$699,628)
Increase in Investment in Government Business Enterprise	\$8,658,798	\$6,345,908
	\$44,982,590	\$38,941,347
Annual Surplus	\$51,660,642	\$28,806,307
Accumulated Surplus at Beginning of Year	\$724,087,680	\$695,281,373
Prior Period Adjustment	\$20,273,516	-
Accumulated Surplus at End of Year	\$796,021,838	\$724,087,680

Operating Variances

For the Year Ending December 31, 2020

Area	Description	Total
City Manager		
Council/Legislative General	Significant savings from conferences, travel, meetings and general expenses.	\$202,000
City Manager	Significant savings from conferences, travel, meetings and general expenses, net of salary costs over budget.	\$13,000
City Clerk	Additional appeal revenue than budget, paired with vacancy savings, and less general savings.	\$26,000
Corporate Efficiency & Strategic Initiatives	Savings from vacancy in asset management position, net of salary costs over budget.	\$12,000
Legal Services	Salary savings for vacant City Solicitor position, combined with other general expense savings.	\$257,000
Risk Management	Surplus from insurance credit.	\$117,000
Infrastructure & Economic Development		
Director	Small deficit in salaries due to budget timing.	(\$9,000)
Economic Development	Savings from vacancies in first quarter, paired with redeployment support and operating expense savings due to travel restrictions and cancelled projects.	\$199,000
Energy Management & Environmental	Savings due to vacancy, redeployments, and less programming/general expense costs.	\$69,000
Engineering Services	Surplus from additional revenue than budgeted, as well as vacancy savings and layoff savings.	\$265,000
Inspection Services	Deficit due to less revenue than budget from projects cancelled and postponed, net with vacancy savings and less general spending.	(\$445,000)
Planning & Development	Surplus as a result of salary savings due to vacancies and redeployments, net with lost revenue in most revenue streams.	\$227,000
Parks	Surplus from savings in vehicle rental costs, vacancies, redeployments and less seasonal staff hired than budgeted.	\$449,000
Transportation	Surplus as a result of vacancy savings and less overtime costs, as well as utilities, contracted R&M and snow clearing being less than budgeted.	\$1,114,000
Protective & Social Services		
Director	Deficit due to unbudgeted COVID Outbreak Shelter response costs.	(\$139,000)
Community Social Development	Surplus as a result of salary savings due to vacancies, turnover and redeployments, paired with less general spending.	\$390,000
Emergency & Disaster Planning	Unbudgeted COVID response costs.	(\$1,390,000)
Enforcement Services	Deficit due to revenue losses for decreased traffic enforcement and no parking ticket or meter revenue, net with salary savings from vacancies and turnover. Reduction in traffic enforcement also reduced contract expense with Global.	(\$1,017,000)
Fire Department	Surplus from additional revenue for land lines and insurance proceeds, as well as salary savings for redeployments and LTD covered by WCB.	\$489,000
RCMP	Net surplus from lower court fine revenue, paired with lower than budgeted contract costs with the federal government.	\$881,000
Community Services		
Director	Savings from a vacancy and less spending in general.	\$70,000
Community Knowledge Campus	Although significant loss of revenue in all operating programs; layoffs, redeployments and savings in utilities, supplies, travel, and general spending have been greater, resulting in a net surplus at year end.	\$560,000
Events & Entertainment	Deficit at year end as a result of significant revenue losses with closure of dayhomes and facilities due to COVID, partially offset by layoffs and redeployments, as well as general savings in spending.	(\$614,000)
Fleet	Surplus due to staff vacancies and lower fuel prices and less usage.	\$386,000
Corporate Facility Management	Surplus due to less issues than budgeted, paired with vacancy savings and less general spending with projects delayed due to COVID.	\$946,000
Sports, Development, Wellness & Culture	Surplus as a result of revenue losses being recovered by vacancy savings, redeployments, layoffs and turnover savings. Less activity also allowed for general operating expense savings.	\$843,000
Transit & Accessible Transit	Surplus as a result of lost revenue, recovered by salary savings and savings from lower service levels required within accessible transportation during COVID.	\$400,000
Corporate Services		
Director	Surplus from less general spending on travel, and supplies.	\$15,000
Communications & Marketing	Surplus due to advertising revenue losses with the closure of facilities during COVID, recovered by salary savings from department restructure and less general spending.	\$287,000
Assessment & Taxation	Surplus due to vacancy savings and less general spending.	\$131,000
Financial Management	Surplus due to vacancy savings and less general spending.	\$253,000
Human Resources	Surplus due to vacancy savings, less legal costs than budget, and savings in travel and supplies.	\$457,000
GIS & ITS	Surplus from vacancy savings, paired with general savings in travel, other professional services, and supplies.	\$559,000
Procurement	Surplus as a result of utility savings at City Hall, as well as less general spending.	\$57,000
Fiscal Services		
	Less penalty revenue due to elimination of July and August penalties and vacancy savings achieved at department level, rather than fiscal services.	(\$3,691,000)
Total Operating Surplus		\$2,369,000

Salary Variances

For the Year Ending December 31, 2020

	Annual Forecast	Annual Budget	Annual Variance
Salaries	\$64,076,837	\$70,164,898	\$6,599,022
Benefits	\$15,247,595	\$16,837,804	\$1,590,209
Elected Officials Salaries	\$614,055	\$568,169	(\$45,886)
Per Diem	\$9,700	\$35,000	\$25,300
Overtime	\$1,042,896	\$1,651,304	\$608,408
	\$80,991,083	\$89,257,175	\$8,777,053

Unconsolidated Supplemental Breakdown of Accumulated Surplus

For the Year Ending December 31, 2020

	Opening Balance 2019	Additions 2020	Reductions 2020	Closing Balance December 31, 2020
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
Unrestricted Surplus (Deficit)	\$25,188,700	\$117,791,393	(\$106,310,736)	\$36,669,357

Restricted Surplus				
Cemetery Perpetual Care	\$3,197,329	\$334,434	-	\$3,531,763
Facility Renewal	\$3,696,044	\$8,465,503	(\$4,653,812)	\$7,507,735
Financial Stabilization	\$14,041,395	\$4,135,614	(\$1,300,000)	\$16,877,008
Fleet Reserve	\$12,779,733	\$3,146,049	(\$4,644,122)	\$11,281,661
Future Expenditures	\$17,476,120	\$39,352,810	(\$6,467,588)	\$50,361,342
Pinnacle Ridge Special Tax	\$22,985	\$10,189	-	\$33,175
Public Art	\$94,367	\$67,545	-	\$161,912
Public Housing	\$260,887	\$34,861	-	\$295,749
Public Reserve	\$2,950,483	\$103,709	-	\$3,054,192
Transportation System Levy	\$8,106,566	\$2,410,923	(\$162,000)	\$10,355,488
	\$62,625,908	\$58,061,638	(\$17,227,522)	\$103,460,025

Equity in Investments	\$108,517,010	-	-	\$108,517,010
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Equity in Tangible Capital Assets	\$527,756,062	\$48,249,098	(\$26,689,063)	\$549,316,097
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Total Accumulated Surplus	\$724,087,680	\$224,102,129	(\$150,227,321)	\$797,962,488
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Note: Included in the Future Expenditures Reserve balance of \$50,361,340 is \$42,591,834 of funds restricted for future use.

Summary of Capital Projects

For the Year Ending December 31, 2020

	Opening Balance	Approved Capital Budget & Grants	YTD Expenditures	Transfers within Capital Projects	Surplus Funds to Reserves	Closing Balance
Community Services						
Community Knowledge Campus	\$752,484	\$437,000	(\$241,068)	-	-	\$948,416
Events & Entertainment	\$505,121	\$441,234	(\$282,458)	-	(\$8,788)	\$655,109
Corporate Facilities Management	\$5,943,991	\$5,106,000	(\$1,449,159)	(\$1,715,000)	(\$2,183,850)	\$5,701,982
Fleet	-	\$4,644,122	(\$3,606,982)	-	(\$1,037,140)	-
Sports Development, Wellness & Culture	-	\$661,750	(\$300,730)	-	-	\$361,020
Transit	\$4,516,777	-	(\$1,369,234)	-	(\$11,366)	\$3,136,177
Corporate Services						
GIS & ITS	\$4,960,948	\$812,000	(\$1,550,622)	(\$1,100,000)	-	\$3,122,326
Corporate Efficiency & Strategic Initiatives	\$450,282	\$50,000	(\$460,888)	\$1,100,000	(\$259,764)	\$879,630
Infrastructure & Economic Development						
Economic Development	\$2,099,538	\$1,541,000	(\$559,126)	-	(\$375,000)	\$2,706,412
Energy & Environmental Services	-	\$20,000	(\$849,200)	\$1,865,000	-	\$1,035,800
Engineering	\$33,475,424	\$26,998,114	(\$28,640,285)	-	(\$110,249)	\$31,723,005
Parks	\$842,103	\$563,750	(\$360,105)	(\$150,000)	(\$165,602)	\$730,146
Planning & Development	\$472,763	\$75,000	(\$119,497)	-	(\$15,670)	\$412,596
Transportation	\$48,500	-	(\$30,033)	-	(\$18,467)	-
Protective & Social Services						
Community Social Development	\$175,934	\$1,724,066	(\$1,002,460)	-	-	\$897,541
Enforcement Services	\$44,676	\$348,324	(\$300,149)	-	(\$346)	\$92,505
Fire Department	\$1,215,364	\$791,200	(\$596,867)	-	-	\$1,409,697
GPREP	\$166,433	-	-	-	-	\$166,433
Total Capital Projects	\$55,670,337	\$44,213,560	(\$41,718,862)	-	(\$4,186,242)	\$53,978,792

Note: Transfer within capital projects relates to one capital project moving between departments.

Reconciliation of Capital Projects by Funding Source

For the Year Ending December 31, 2020

Breakdown of Capital Project Balance by Funding Source	
Capital Tax Levied	\$18,706,288
Reserve Funded Projects	\$11,081,542
Grant Funded Projects	\$3,423,092
Municipal Sustainability Initiative	\$14,931,310
Federal Gas Tax	\$5,836,560
Total Funding within Capital Projects	\$53,978,792

Supplemental Breakdown of Capital Funding Carryforward	
Grant Funded Projects	
Allocated Funding Included in Capital Projects Carryforward <i>(by Department)</i>	
Transit - GTRIP/PTIF Funding	\$3,046,735
Fire Department - 911 Call Grant	\$366,043
Community Social Development - Rotary Club Grant	\$10,314
	\$3,423,092
Municipal Sustainability Initiative	
Allocated Funding Included in Capital Projects Carryforward <i>(by Department)</i>	
Engineering	\$13,165,488
Energy & Environment Services	\$1,025,000
Corporate Facilities Management	\$740,862
	Allocated Funding
	\$14,931,350
	Unallocated Funding
	\$1,422,497
	\$15,328,847
Federal Gas Tax	
Allocated Funding Included in Capital Project Carryforward <i>(by Department)</i>	
Engineering	\$5,697,480
Parks Operations	\$139,080
	Allocated Funding
	\$5,836,560
	Unallocated Funding
	\$893,717
	\$6,730,277

Note: Unallocated funding for Municipal Sustainability Initiative and Federal Gas Tax will be allocated in 2022 Capital Plan.

Long-Term Debt and Debt Servicing

For the Year Ending December 31, 2020

Opening Balance December 31, 2020	\$126,552,648
Less: Principal portion of debt payments	(\$1,877,608)
Plus: Additional debt taken	-
Ending balance December 31, 2020	\$124,675,040

Interest Paid on Long-Term Debt	
October 1, 2020 – December 31, 2020	\$855,972

Contribution Room	
Legal debt limit December 31, 2019	\$281,836,428
Ending debt balance December 31, 2020	\$124,675,040
Remaining debt limit	\$157,161,388

Debt Limit at 80% (per policy)	\$125,729,110
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Q4 2020 – Procurement Activity

For the Period of October 1, 2020 – December 31, 2020 (Awards > \$250,000)

Description	Status	Awarded Vendor	Number of Bids	Awarded Value	Awarded Date
RFQ-2020-83 132 Ave Ditch Regrading	Awarded**	Mainline Construction	3	\$421,487.08	Oct 1 2020
RFP-2020-81 Road Rehab Design	Awarded*	Beairsto & Associates	5	\$294,919.02	Oct 16 2020
RFQ-2020-91 Arena Boards & Glass System	Awarded*	Global Sport Resources	6	\$273,650.00	Dec 17 2020
3 x 444L Wheel Loaders	Awarded***	Brandt Tractor	N/A	\$598,171.04	Dec 1 2020
RFP-2020-103 Activity and Reception Centre	Awarded*	Atkinson Construction	12	\$3,892,998.58	Dec 22 2020

* Awarded on highest evaluated proposal

**Awarded on lowest cost meeting specifications

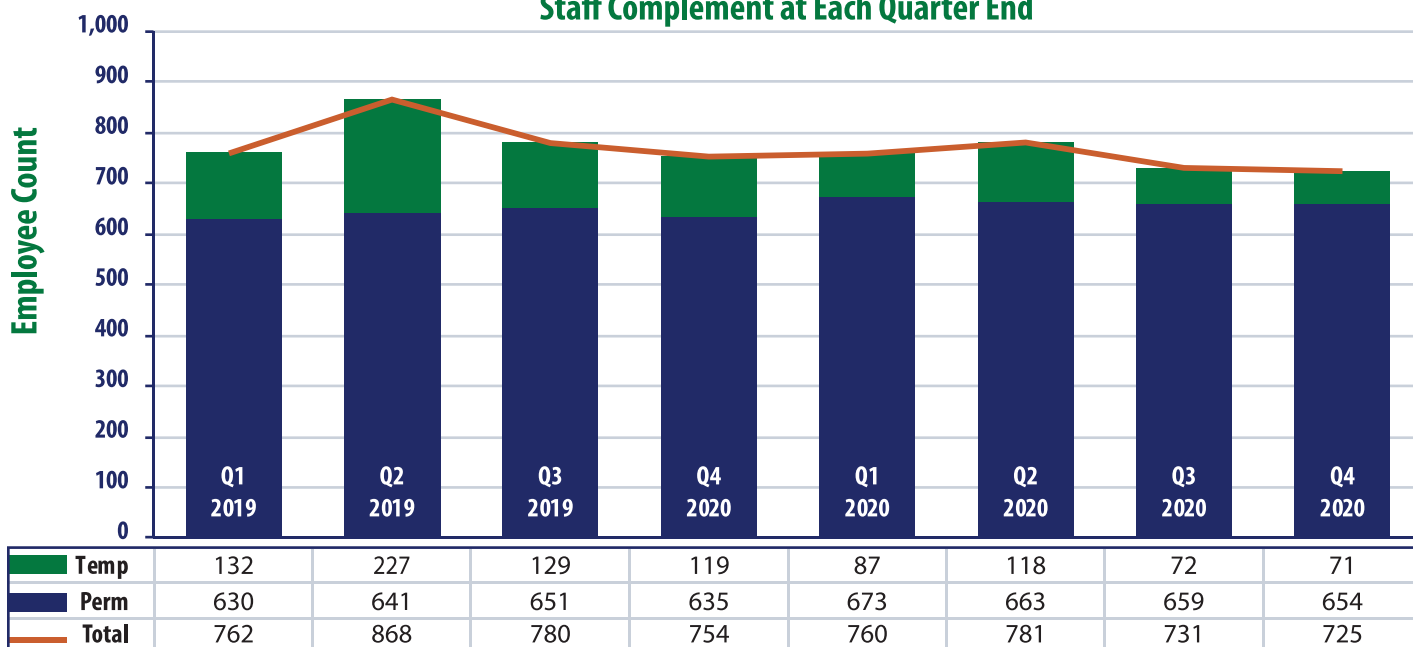
***Direct Award - Group Purchasing Program

Note 1: RFT does not include the cost related to: pre and post-engineering costs, streetlights, contingency, City representation, communication and marketing support, and charging station costs.

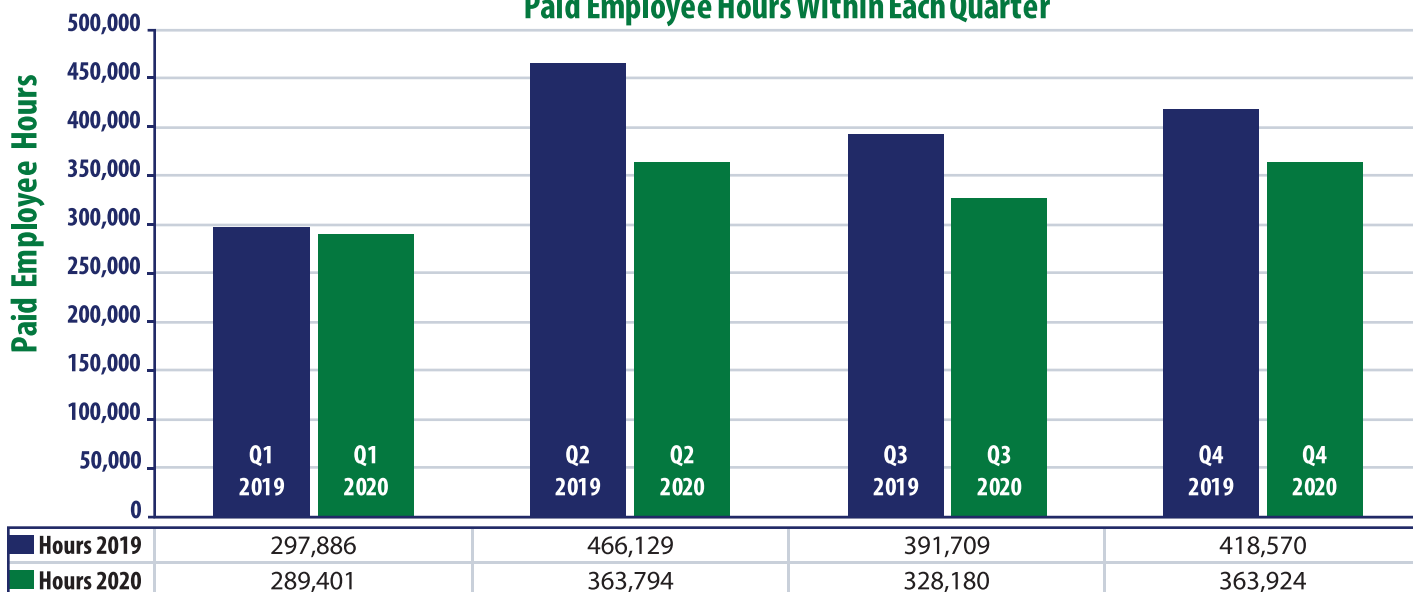
Staff Complement and Paid Employees Hours By Quarter

For the Year Ending December 31, 2020

Staff Complement at Each Quarter End



Paid Employee Hours Within Each Quarter



Note: Paid employee hours include the following categories of employee pay codes:

- Regular hours worked and statutory holiday hours
- Overtime hours paid or taken as time in lieu
- Sick time and paid approved medical leave
- Vacation hours and paid approved leave hours utilized

Paid employee hours does not include hours related to additional pay amounts such as: crew chief, shift differential, or standby pay.

Travel Expense Reimbursement to Council

October 1, 2020 – December 31, 2020

Council Member	Discretionary Expenditures
Given, Bill	\$648.22
Blackburn, Clyde	\$50.00
Bressey, Dylan	\$628.30
Clayton, Jackie	-
Friesen, Eunice	\$50.00
Minhas, Yad	-
O'Toole, Kevin	-
Pilat, Wade	\$2,128.93
Thiessen, Chris	-
Total	\$3,505.45

Mandatory Expenses	\$13,333.54
Q4 Total	\$16,838.99

Mandatory: Includes travel, subsistence, accommodations and per diems related to City Business.

Discretionary: Includes tickets and any other costs related to public relations or education/training events

2020 Q4 Standing Committees and Council Meetings Record of Attendance

Date	Type of Meeting	Chair	Council Alternate	Mayor Given	Councillor Blackburn	Councillor Bressey	Councillor Clayton	Councillor Friesen	Councillor Minhas	Councillor O'Toole	Councillor Pilat	Councillor Thiessen
LEGEND: P = PRESENT A = ABSENT O = OBSERVED DC = DEPUTY CHAIR DM = DEPUTY MAYOR CB = CITY BUSINESS												
04-Nov	Arts Develop	Councillor Friesen	O'Toole / Thiessen					P		P		P

12-Nov	CCW (Budget)	Mayor Given	As scheduled	P	P	P	P	P	P	P	P	P
13-Nov	CCW (Budget)	Mayor Given	As scheduled	P	P	P	P	P	P	P	P	P

44109	City Council (hybrid)	Mayor Given	As scheduled	P	P	P	P	P	P (left at 4:13)	P	P	P
19-Oct	City Council (hybrid)	Mayor Given	As scheduled	P	P	P	P	P	P	P	P	P
19-Oct	City Council "Organizational" (hybrid)	Mayor Given	As scheduled	P	P	P	P	P	P	P	P	P
27-Oct	Special City Council (hybrid)	Mayor Given	As scheduled	P	P	P	P	P	P	P	P	P
02-Nov	City Council (hybrid)	Mayor Given	As scheduled	P	P	P	P	P	A	P	P	P
16-Nov	City Council (hybrid)	Mayor Given	As scheduled	P	P	P	P	P	P	P	P	A
30-Nov	City Council (hybrid)	Mayor Given	As scheduled	P	P	P	P	P	P	P	P	P
14-Dec	City Council	Mayor Given	As scheduled	P	P	P	P	P	P	P	P	P

44117	Community Services (hybrid)	Friesen	Clayton / Pilat / Given (ex-officio)	P	O	O	P	P	O	O	P	O
27-Oct	Community Services (hybrid)	Blackburn	Clayton / Pilat / Given (ex-officio)	P	P	O	P	O	O	O	P	O
10-Nov	Community Services (hybrid)	Blackburn	Clayton / Pilat / Given (ex-officio)		P	O	P	O	O	O	P	O
24-Nov	Community Services (hybrid)	Blackburn	Clayton / Pilat / Given (ex-officio)	P	P	O	P	O	O	O	P	O
08-Dec	Community Services (hybrid)	Blackburn	Clayton / Pilat / Given (ex-officio)	P	p	O	P	O	O	O	P (arrived @ 9:25)	O

2020 Q4 Standing Committees and Council Meetings Record of Attendance Con't

Date	Type of Meeting	Chair	Council Alternate	Mayor Given	Councillor Blackburn	Councillor Bressey	Councillor Clayton	Councillor Friesen	Councillor Minhas	Councillor O'Toole	Councillor Pilat	Councillor Thiessen
LEGEND: P = PRESENT A = ABSENT O = OBSERVED DC = DEPUTY CHAIR DM = DEPUTY MAYOR CB = CITY BUSINESS												
13-Oct	Corporate Services (hybrid)	Minhas	O'Toole / Friesen / Given (ex-officio)	P		O	O	P	P	P	O	O
44131	Corporate Services (hybrid)	Minhas	O'Toole / Friesen / Given (ex-officio)	P	O	O	O	P	A	DC	O	O
10-Nov	Corporate Services (hybrid)	Minhas	O'Toole / Friesen / Given (ex-officio)	P	O	O		P	P	P	O	O
24-Nov	Corporate Services (hybrid)	Minhas	O'Toole / Friesen / Given (ex-officio)	P	O	O	O	P	P	P	O	O
08-Dec	Corporate Services (hybrid)	Minhas	O'Toole / Friesen / Given (ex-officio)	P		O	O	P	P	P	O	O
13-Oct	IED (hybrid)	Bressey	Thiessen / Clayton / Given	P	O (left at 12:00)	P	P	O	O	O	O	P
27-Oct	IED (hybrid)	Bressey	Thiessen / Blackburn / Given	P	P	P	O	O (left at 12:14)		O (left at 12:00)	O	P
10-Nov	IED (hybrid)	Bressey	Thiessen / Blackburn / Given	A	P	P		O	O	O	O	P
24-Nov	IED (hybrid)	Bressey	Thiessen / Blackburn / Given	P	P	P				O	O (left at 12:53)	P
08-Dec	IED (hybrid)	Bressey	Thiessen / Blackburn / Given	P	P	P	O	O	O	O	O	P
13-Oct	PSS (hybrid)	Pilat	Thiessen / O'Toole / Given (ex-officio)	P		O	O	O	O	P	P	P (left at 12:53)
27-Oct	PSS (hybrid)	Pilat	O'Toole / Friesen / Given (ex-officio)	P	O	O	O	P	O	P	P	O
10-Nov	PSS (hybrid)	Pilat	O'Toole / Friesen / Given (ex-officio)	P	O	O		P	O	P	P	O
24-Nov	PSS (hybrid)	Pilat	O'Toole / Friesen / Given (ex-officio)	P	O	O	O	P	O	P	P	O
08-Dec	PSS (hybrid)	Pilat	O'Toole / Friesen / Given (ex-officio)	P	O	O	O	P	O	P	P	O
02-Dec	Pursuit of Excellence (telecom)	Pilat	Friesen / Minhas					P	P		P	

