



Condensed Unconsolidated Financial Statements of

**The City of Spruce Grove**

For the Six Months Ended June 30, 2018



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## **MANAGEMENT'S REPORT**

The condensed unconsolidated financial statements of the City of Spruce Grove (the "City") are unaudited and are the responsibility of management. These financial statements follow the same accounting policies and methods of computation as the most recent annual financial statements. These financial statements include amounts that are based on the best estimates and judgments of management. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly, in all material respects.

Management maintains systems of accounting and administrative controls to provide reasonable assurance that the transactions are appropriately authorized, accurately recorded, that assets are properly accounted for and safeguarded and that the financial statements realistically report the City's operating and financial results.

Louise Frostad, CPA, CMA  
Chief Financial Officer

**CITY OF SPRUCE GROVE**  
**CONDENSED UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
June 30, 2018  
(in thousands of dollars)

|  | June<br>2018<br>(Unaudited) | June<br>2017<br>(Unaudited) | December<br>2017<br>(Unaudited) |
|--|-----------------------------|-----------------------------|---------------------------------|
| <b>Financial Assets</b>                  |                             |                             |                                 |
| Cash                                     | 28,689                      | 24,434                      | 5,358                           |
| Accounts Receivable                      | 31,210                      | 28,092                      | 18,961                          |
| Investments (Note 2)                     | 26,081                      | 22,319                      | 30,846                          |
| Land Held for Resale                     | 1,746                       | 1,746                       | 1,746                           |
|  | <u>87,726</u>               | <u>76,591</u>               | <u>56,911</u>                   |
| <b>Liabilities</b>                       |                             |                             |                                 |
| Accounts Payable and Accrued Liabilities | 19,439                      | 19,513                      | 14,358                          |
| Deferred Revenue (Note 3)                | 28,417                      | 23,669                      | 22,751                          |
| Liability for Contaminated Sites         | 4,133                       | 4,372                       | 4,180                           |
| Long-Term Debt                           | 28,753                      | 19,316                      | 24,533                          |
|  | <u>80,742</u>               | <u>66,870</u>               | <u>65,822</u>                   |
| <b>Net Financial Assets (Net Debt)</b>   | 6,984                       | 9,721                       | (8,911)                         |
| <b>Non-Financial Assets</b>              |                             |                             |                                 |
| Inventory and Prepaid Expenses           | 621                         | 727                         | 744                             |
| Tangible Capital Assets (Note 4)         | 493,733                     | 468,206                     | 493,529                         |
|  | <u>494,354</u>              | <u>468,933</u>              | <u>494,273</u>                  |
| <b>Accumulated Surplus</b>               | <u>501,338</u>              | <u>478,654</u>              | <u>485,362</u>                  |

**CITY OF SPRUCE GROVE**  
**CONDENSED UNCONSOLIDATED STATEMENT OF OPERATIONS AND**  
**ACCUMULATED SURPLUS**

For the Six Months Ended June 30, 2018  
(in thousands of dollars)

|   | June 2018<br>Budget<br>(Unaudited) | June 2018<br>Actual<br>(Unaudited) | June 2017<br>Actual<br>(Unaudited) |
|---|------------------------------------|------------------------------------|------------------------------------|
| <b>Revenue</b>                              |                                    |                                    |                                    |
| Property Taxes                              | 37,903                             | 37,933                             | 35,590                             |
| Government Transfers - Operating            | 1,470                              | 1,064                              | 1,588                              |
| Sales and User Fees (Schedule 1)            | 20,455                             | 18,865                             | 18,174                             |
| Local Improvement Levies                    | -                                  | 6                                  | -                                  |
| Interest                                    | 146                                | 183                                | 126                                |
|   | <u>59,974</u>                      | <u>58,051</u>                      | <u>55,478</u>                      |
| <b>Expenses (Schedule 2, 3)</b>             |                                    |                                    |                                    |
| Council                                     | 354                                | 348                                | 314                                |
| City Manager                                | 349                                | 304                                | 317                                |
| Economic and Business Development           | 550                                | 650                                | 513                                |
| Corporate Communications                    | 545                                | 479                                | 439                                |
| Community and Protective Services           | 13,785                             | 13,585                             | 13,300                             |
| Corporate Services                          | 6,017                              | 6,084                              | 5,526                              |
| Planning and Infrastructure                 | 14,842                             | 13,627                             | 12,286                             |
| Utilities                                   | 8,835                              | 8,606                              | 7,566                              |
|   | <u>45,277</u>                      | <u>43,683</u>                      | <u>40,261</u>                      |
| <b>Period Surplus Before the Undernoted</b> | <u>14,697</u>                      | <u>14,368</u>                      | <u>15,217</u>                      |
| Gain on Disposal of Assets                  | -                                  | 30                                 | 24                                 |
| Government Transfers - Capital              | 1,844                              | 789                                | 4,822                              |
| Developer Contributions                     | 1,739                              | 789                                | 2,877                              |
|   | <u>3,583</u>                       | <u>1,608</u>                       | <u>7,723</u>                       |
| <b>Period Surplus</b>                       | <u>18,280</u>                      | <u>15,976</u>                      | <u>22,940</u>                      |
| <b>Accumulated Surplus, Opening</b>         | <u>-</u>                           | <u>485,362</u>                     | <u>455,714</u>                     |
| <b>Accumulated Surplus, Closing</b>         | <u>-</u>                           | <u>501,338</u>                     | <u>478,654</u>                     |

**CITY OF SPRUCE GROVE**  
**CONDENSED UNCONSOLIDATED STATEMENT OF CHANGES IN**  
**NET FINANCIAL ASSETS**

For the Six Months Ended June 30, 2018  
(in thousands of dollars)

|                                       | June 2018<br>Budget<br>(Unaudited) | June 2018<br>Actual<br>(Unaudited) | June 2017<br>Actual<br>(Unaudited) |
|---------------------------------------|------------------------------------|------------------------------------|------------------------------------|
| <b>Period Surplus</b>                 | 18,280                             | 15,976                             | 22,940                             |
| <b>Inventory and Prepaid Expenses</b> |                                    |                                    |                                    |
| Acquisition                           | -                                  | (621)                              | (727)                              |
| Consumption                           | -                                  | 744                                | 876                                |
|                                       | -                                  | 123                                | 149                                |
| <b>Tangible Capital Assets</b>        |                                    |                                    |                                    |
| Purchased                             | (7,328)                            | (7,183)                            | (10,608)                           |
| Proceeds on Disposal                  | -                                  | 30                                 | 108                                |
| Gain on Disposal of Assets            | -                                  | (30)                               | (24)                               |
| Amortization                          | 7,321                              | 6,979                              | 6,453                              |
|                                       | (7)                                | (204)                              | (4,071)                            |
| <b>Change in Net Financial Assets</b> | 18,273                             | 15,895                             | 19,018                             |
| <b>Net Debt, Opening</b>              | -                                  | (8,911)                            | (9,297)                            |
| <b>Net Financial Assets, Closing</b>  | -                                  | 6,984                              | 9,721                              |

**CITY OF SPRUCE GROVE**  
**CONDENSED UNCONSOLIDATED STATEMENT OF CASH FLOWS**  
For the Six Months Ended June 30, 2018  
(in thousands of dollars)

|  | June<br>2018<br>(Unaudited) | June<br>2017<br>(Unaudited) |
|--|-----------------------------|-----------------------------|
| <b>Cash Provided by (Used For):</b>                  |                             |                             |
| <b>Operating Activities</b>                          |                             |                             |
| Period Surplus                                       | 15,976                      | 22,940                      |
| Adjustments:   |                             |                             |
| Amortization   | 6,979                       | 6,453                       |
| Gain on Disposal of Assets                           | (30)                        | (24)                        |
| Increase in Accounts Receivable                      | (12,249)                    | (10,197)                    |
| Increase in Accounts Payable and Accrued Liabilities | 5,081                       | 5,060                       |
| Increase (Decrease) in Deferred Revenue              | 5,666                       | (3,646)                     |
| Decrease in Liability for Contaminated Sites         | (47)                        | (8)                         |
| Decrease in Inventory and Prepaid Expenses           | 123                         | 148                         |
|  | <u>21,499</u>               | <u>20,726</u>               |
| <b>Capital Activities</b>                            |                             |                             |
| Purchased Tangible Capital Assets                    | (7,183)                     | (10,608)                    |
| Proceeds on Disposal of Tangible Capital Assets      | 30                          | 108                         |
|  | <u>(7,153)</u>              | <u>(10,500)</u>             |
| <b>Investing Activities</b>                          |                             |                             |
| Purchased Investments                                | (1,257)                     | (1,518)                     |
| Proceeds on Disposal of Investments                  | 6,022                       | 43                          |
|  | <u>4,765</u>                | <u>(1,475)</u>              |
| <b>Financing Activities</b>                          |                             |                             |
| Long-Term Debt Issued                                | 4,690                       | 1,000                       |
| Long-Term Debt Repaid                                | (470)                       | (452)                       |
|  | <u>4,220</u>                | <u>548</u>                  |
| <b>Increase in Cash</b>                              | 23,331                      | 9,299                       |
| <b>Cash, Opening</b>                                 | <u>5,358</u>                | <u>15,135</u>               |
| <b>Cash, Closing</b>                                 | <u>28,689</u>               | <u>24,434</u>               |



**CITY OF SPRUCE GROVE**  
**NOTES TO THE CONDENSED UNCONSOLIDATED FINANCIAL STATEMENTS**  
For the Six Months Ended June 30, 2018  
(in thousands of dollars)

**1. Significant Accounting Policies**

The condensed unconsolidated financial statements of the City of Spruce Grove ("the City") are the representations of management and follow the accounting policies described in the most recent annual consolidated financial statements.

**2. Investments**

|                                       | <b>Amortized<br/>Cost<br/>June 2018</b> | <b>Market<br/>Value<br/>June 2018</b> | <b>Amortized<br/>Cost<br/>Dec. 2017</b> | <b>Market<br/>Value<br/>Dec. 2017</b> |
|---------------------------------------|---|---------------------------------------|---|---------------------------------------|
| Bonds                                 | 6,419                                   | 6,262                                 | 7,427                                   | 7,384                                 |
| Guaranteed Investment<br>Certificates | 2,000                                   | 2,029                                 | 2,000                                   | 2,012                                 |
| Notes                                 | 7,461                                   | 7,195                                 | 6,311                                   | 6,208                                 |
| Premier Investment Account            | 10,201                                  | 10,209                                | 15,108                                  | 15,108                                |
|                                       | <b>26,081</b>                           | <b>25,695</b>                         | <b>30,846</b>                           | <b>30,712</b>                         |

Investments in callable bonds have effective interest rates of 2.58% to 6.631% with maturity dates from June 2021 to March 2027. An investment in guaranteed investment certificates (GICs) is at an effective interest rates of 1.70% with maturity date of August 2018.

Note investments are principal protected and have variable interest rates and maturity dates. Two of these notes are based on any positive price return of the S&P/TSX 60 Index, with maturity dates ranging from November 2022 to July 2023. Another note is auto callable, with an interest rate based on Canadian Growers Index with a maturity date of July 2024. Two other notes are based on step up rates currently earning between 2.30% to 2.90%, with maturity dates ranging from February 2019 to March 2019. The City also has an investment in a low volatility index principal protected deposit note earning variable returns based on the S&P/TSX composite index, with a maturity date of August 2022.

Premier investment account (PIA), a tiered-rate interest account with interest based on monthly average prime less a percentage based on the average monthly balance held in the account. Included in this investment is a high interest notice account, which is currently paying 0.85% and requires 31 days' notice to redeem.

The market value of certain investments is less than amortized cost at June 30, 2018. This decrease is considered temporary and no adjustment was made to change the carrying value of the investments in the current period

**CITY OF SPRUCE GROVE**  
**NOTES TO THE CONDENSED UNCONSOLIDATED FINANCIAL STATEMENTS**  
For the Six Months Ended June 30, 2018  
(in thousands of dollars)

**3. Deferred Revenue**

|   | December<br>2017 | Amounts<br>Received | Interest<br>Earned | Amounts<br>Recognized | June<br>2018  |
|---|------------------|---------------------|--------------------|-----------------------|---------------|
| <b>Developer Contributions</b>          |                  |                     |                    |                       |               |
| Administration                          | 72               | 12                  | -                  | -                     | 84            |
| Cash in Lieu of Parking                 | 101              | -                   | 1                  | -                     | 102           |
| Downtown Redevelopment                  | 2                | -                   | -                  | -                     | 2             |
| Parks, Neighborhood                     | 956              | 79                  | 9                  | -                     | 1,044         |
| Parks, North                            | -                | 83                  | -                  | (83)                  | -             |
| Parks, Municipal Reserve                | 182              | -                   | 2                  | -                     | 184           |
| Parks, South                            | 1,618            | -                   | 22                 | -                     | 1,640         |
| Roads                                   | -                | 473                 | -                  | (473)                 | -             |
| Wastewater                              | -                | 70                  | -                  | (70)                  | -             |
| Water                                   | -                | 163                 | -                  | (163)                 | -             |
|   | <u>2,931</u>     | <u>880</u>          | <u>34</u>          | <u>(789)</u>          | <u>3,056</u>  |
| <b>Government Transfers - Capital</b>   |                  |                     |                    |                       |               |
| Gas Tax                                 | 2,505            | -                   | 33                 | (247)                 | 2,291         |
| Sustainability (MSI)                    | 15,784           | 3,846               | 261                | (582)                 | 19,309        |
| Other                                   | -                | 1,260               | 2                  | 40                    | 1,302         |
|   | <u>18,289</u>    | <u>5,106</u>        | <u>296</u>         | <u>(789)</u>          | <u>22,902</u> |
| <b>Government Transfers - Operating</b> |                  |                     |                    |                       |               |
| Policing                                | 26               | 688                 | -                  | -                     | 714           |
| FCSS                                    | -                | 520                 | -                  | (411)                 | 109           |
| Other                                   | 143              | 931                 | -                  | (653)                 | 421           |
|   | <u>169</u>       | <u>2,139</u>        | <u>-</u>           | <u>(1,064)</u>        | <u>1,244</u>  |
| <b>Other Revenue</b>                    |                  |                     |                    |                       |               |
| Property Tax                            | 208              | 1,838               | -                  | (1,936)               | 110           |
| Sponsorships                            | 531              | 145                 | -                  | (30)                  | 646           |
| User Fees                               | 623              | 1,424               | -                  | (1,588)               | 459           |
|   | <u>1,362</u>     | <u>3,407</u>        | <u>-</u>           | <u>(3,554)</u>        | <u>1,215</u>  |
|   | <u>22,751</u>    | <u>11,532</u>       | <u>330</u>         | <u>(6,196)</u>        | <u>28,417</u> |

**CITY OF SPRUCE GROVE**  
**NOTES TO THE CONDENSED UNCONSOLIDATED FINANCIAL STATEMENTS**  
For the Six Months Ended June 30, 2018  
(in thousands of dollars)

**4. Tangible Capital Assets**

|                                 | December<br>2017 | Purchased/<br>Contributed | Disposals    | June<br>2018   |
|---------------------------------|------------------|---------------------------|--------------|----------------|
| <b>Cost</b>                     |                  |                           |              |                |
| Engineered Structures           | 366,104          | -                         | -            | 366,104        |
| Equipment                       | 21,019           | 823                       | -            | 21,842         |
| Facilities                      | 66,676           | -                         | -            | 66,676         |
| Fleet                           | 8,855            | 72                        | (50)         | 8,877          |
| Land                            | 153,434          | -                         | -            | 153,434        |
| Land Improvements               | 23,591           | -                         | -            | 23,591         |
| Leasehold Improvements          | 872              | -                         | -            | 872            |
| Work in Progress                | 14,901           | 6,288                     | -            | 21,189         |
|                                 | <b>655,452</b>   | <b>7,183</b>              | <b>(50)</b>  | <b>662,585</b> |
| <b>Accumulated Amortization</b> |                  |                           |              |                |
| Engineered Structures           | 125,042          | -                         | 4,727        | 129,769        |
| Equipment                       | 10,592           | -                         | 738          | 11,330         |
| Facilities                      | 14,243           | -                         | 735          | 14,978         |
| Fleet                           | 2,912            | (50)                      | 271          | 3,133          |
| Land Improvements               | 8,262            | -                         | 508          | 8,770          |
| Leasehold Improvements          | 872              | -                         | -            | 872            |
|                                 | <b>161,923</b>   | <b>(50)</b>               | <b>6,979</b> | <b>168,852</b> |
| <b>Net Book Value</b>           |                  |                           |              |                |
| Engineered Structures           | 241,062          |                           |              | 236,335        |
| Equipment                       | 10,427           |                           |              | 10,512         |
| Facilities                      | 52,433           |                           |              | 51,698         |
| Fleet                           | 5,943            |                           |              | 5,744          |
| Land                            | 153,434          |                           |              | 153,434        |
| Land Improvements               | 15,329           |                           |              | 14,821         |
| Work in Progress                | 14,901           |                           |              | 21,189         |
|                                 | <b>493,529</b>   |                           |              | <b>493,733</b> |

**CITY OF SPRUCE GROVE**  
**NOTES TO THE CONDENSED UNCONSOLIDATED FINANCIAL STATEMENTS**  
For the Six Months Ended June 30, 2018  
(in thousands of dollars)

**5. Segmented Disclosure**

|   | 2018                     |                        |                            |                                     | Total<br>(Unaudited) |
|---|--------------------------|------------------------|----------------------------|-------------------------------------|----------------------|
|   | Municipal<br>(Unaudited) | Utility<br>(Unaudited) | Development<br>(Unaudited) | Investment in<br>TCA<br>(Unaudited) |                      |
| <b>Revenue</b>  |                          |                        |                            |                                     |                      |
| Property Taxes  | 37,933                   | -                      | -                          | -                                   | 37,933               |
| Operating Grants  | 1,064                    | -                      | -                          | -                                   | 1,064                |
| Sales and User Fees                                       | 9,430                    | 9,435                  | -                          | -                                   | 18,865               |
| Local Improvement Levies                                  | 6                        | -                      | -                          | -                                   | 6                    |
| Interest  | 183                      | -                      | -                          | -                                   | 183                  |
|   | <b>48,616</b>            | <b>9,435</b>           | <b>-</b>                   | <b>-</b>                            | <b>58,051</b>        |
| <b>Expenses</b>   |                          |                        |                            |                                     |                      |
| Amortization  | 5,373                    | 1,606                  | -                          | -                                   | 6,979                |
| Contracted Services                                       | 5,598                    | 5,869                  | -                          | -                                   | 11,467               |
| General   | 4,017                    | 124                    | -                          | -                                   | 4,141                |
| Grants  | 1,832                    | -                      | -                          | -                                   | 1,832                |
| Human Resources   | 16,139                   | 791                    | -                          | -                                   | 16,930               |
| Interest on Long Term Debt                                | 267                      | -                      | 138                        | -                                   | 405                  |
| Materials, Equipment and<br>Supplies                      | 1,727                    | 202                    | -                          | -                                   | 1,929                |
|   | <b>34,953</b>            | <b>8,592</b>           | <b>138</b>                 | <b>-</b>                            | <b>43,683</b>        |
| <b>Annual Surplus (Deficit) Before<br/>the Undernoted</b> | <b>13,663</b>            | <b>843</b>             | <b>(138)</b>               | <b>-</b>                            | <b>14,368</b>        |
| Gain on Disposal of Assets                                | 17                       | 13                     | -                          | -                                   | 30                   |
| Government Transfers -<br>Capital                         | 789                      | -                      | -                          | -                                   | 789                  |
| Developer Contributions                                   | -                        | -                      | 789                        | -                                   | 789                  |
|   | <b>806</b>               | <b>13</b>              | <b>789</b>                 | <b>-</b>                            | <b>1,608</b>         |
| <b>Annual Surplus</b>                                     | <b>14,469</b>            | <b>856</b>             | <b>651</b>                 | <b>-</b>                            | <b>15,976</b>        |
| Inter-Surplus Transfer                                    | 1,289                    | (1,289)                | -                          | -                                   | -                    |
| Change in Tangible Capital<br>Assets                      | 177                      | 1,356                  | (1,737)                    | 204                                 | -                    |
| Net Change in Debt  | 2,925                    | -                      | 1,296                      | (4,221)                             | -                    |
| <b>Net Change in Surplus</b>                              | <b>18,860</b>            | <b>923</b>             | <b>210</b>                 | <b>(4,017)</b>                      | <b>15,976</b>        |
| <b>Accumulated Surplus, Opening</b>                       | <b>17,982</b>            | <b>8,620</b>           | <b>(10,684)</b>            | <b>469,444</b>                      | <b>485,362</b>       |
| <b>Closing Accumulated Surplus<br/>(Deficit)</b>          | <b>36,842</b>            | <b>9,543</b>           | <b>(10,474)</b>            | <b>465,427</b>                      | <b>501,338</b>       |

**CITY OF SPRUCE GROVE**  
**NOTES TO THE CONDENSED UNCONSOLIDATED FINANCIAL STATEMENTS**  
For the Six Months Ended June 30, 2018  
(in thousands of dollars)

**5. Segmented Disclosure (Continued)**

Segmented information has been identified above based upon lines of service provided by the City. The services that are disclosed in the segmented information are referred to as:

- (a) Municipal, for operating and capital activities other than those designated as Utility and Development.
- (b) Utility, for water, solid waste and wastewater services.
- (c) Development, for developer-funded projects and activities.

**Development Deficit**

|              | December<br>2017 | Transfers<br>In | Transfers<br>Out | Other<br>Adjustments | June<br>2018    |
|--------------|------------------|-----------------|------------------|----------------------|-----------------|
| Parks, North | (2,380)          | 83              | (30)             | -                    | (2,327)         |
| Roads        | (1,313)          | 473             | (1,529)          | 1,296                | (1,073)         |
| Wastewater   | (6,831)          | 70              | (295)            | -                    | (7,056)         |
| Water        | (160)            | 163             | (21)             | -                    | (18)            |
|              | <u>(10,684)</u>  | <u>789</u>      | <u>(1,875)</u>   | <u>1,296</u>         | <u>(10,474)</u> |

**Amounts Transferred Out**

|                |              |
|----------------|--------------|
|                | <u>2018</u>  |
| Arterial Roads | 1,529        |
| Jubilee Park   | 30           |
| Reservoir      | 21           |
| Sanitary Sewer | <u>295</u>   |
|                | <u>1,875</u> |

**CITY OF SPRUCE GROVE**  
**SCHEDULE 1 - SALES AND USER FEES**  
For the Six Months Ended June 30, 2018  
(in thousands of dollars)

|                             | June 2018<br>Budget<br>(Unaudited) | June 2018<br>Actual<br>(Unaudited) | June 2017<br>Actual<br>(Unaudited) |
|-----------------------------|------------------------------------|------------------------------------|------------------------------------|
| Donations and Sponsorships  | 295                                | 44                                 | 86                                 |
| Fines and Permits           | 3,426                              | 2,944                              | 3,148                              |
| Franchise Fees - Electrical | 1,832                              | 1,921                              | 1,661                              |
| Franchise Fees - Gas        | 726                                | 679                                | 835                                |
| Goods and Services          | 2,434                              | 2,183                              | 2,240                              |
| Rental                      | 503                                | 637                                | 586                                |
| Tax Penalties               | 276                                | 364                                | 258                                |
| Utility Charges             | 10,398                             | 9,435                              | 8,783                              |
| Other                       | 565                                | 658                                | 577                                |
|                             | <b>20,455</b>                      | <b>18,865</b>                      | <b>18,174</b>                      |

**CITY OF SPRUCE GROVE**  
**SCHEDULE 2 - EXPENSES BY OBJECT**  
For the Six Months Ended June 30, 2018  
(in thousands of dollars)

|                                   | June 2018<br>Budget<br>(Unaudited) | June 2018<br>Actual<br>(Unaudited) | June 2017<br>Actual<br>(Unaudited) |
|-----------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Amortization                      | 7,321                              | 6,979                              | 6,453                              |
| Contracted Services               | 13,315                             | 11,468                             | 10,426                             |
| General                           | 3,926                              | 4,140                              | 3,685                              |
| Grants                            | 1,379                              | 1,832                              | 1,579                              |
| Human Resources                   | 16,525                             | 16,930                             | 15,915                             |
| Interest on Long-Term Debt        | 541                                | 405                                | 313                                |
| Materials, Equipment and Supplies | 2,270                              | 1,929                              | 1,890                              |
|                                   | <b>45,277</b>                      | <b>43,683</b>                      | <b>40,261</b>                      |

**CITY OF SPRUCE GROVE**  
**SCHEDULE 3 - EXPENSES BY DEPARTMENT**  
For the Six Months Ended June 30, 2018  
(in thousands of dollars)

|  | June 2018<br>Budget<br>(Unaudited) | June 2018<br>Actual<br>(Unaudited) | June 2017<br>Actual<br>(Unaudited) |
|--|------------------------------------|------------------------------------|------------------------------------|
| <b>Council</b>                           | 354                                | 348                                | 314                                |
| <b>City Manager</b>                      | 349                                | 304                                | 317                                |
| <b>Economic and Business Development</b> | 550                                | 650                                | 513                                |
| <b>Corporate Communications</b>          | 545                                | 479                                | 439                                |
| <b>Community and Protective Services</b> |                                    |                                    |                                    |
| Administration                           | 407                                | 389                                | 377                                |
| Agrena/Sports Park                       | 896                                | 911                                | 822                                |
| Culture                                  | 757                                | 741                                | 760                                |
| Family and Community Support Services    | 886                                | 907                                | 889                                |
| Fire                                     | 3,802                              | 3,838                              | 3,639                              |
| Leisure Centre                           | 1,284                              | 1,312                              | 1,112                              |
| Library                                  | 171                                | 606                                | 590                                |
| Municipal Enforcement and Safe City      | 2,230                              | 1,572                              | 2,041                              |
| Police                                   | 2,546                              | 2,538                              | 2,239                              |
| Recreation                               | 806                                | 771                                | 831                                |
|  | 13,785                             | 13,585                             | 13,300                             |
| <b>Corporate Services</b>                |                                    |                                    |                                    |
| Administration                           | 352                                | 310                                | 394                                |
| City Clerk                               | 1,118                              | 1,153                              | 1,003                              |
| Finance                                  | 1,545                              | 1,711                              | 1,623                              |
| Human Resources                          | 837                                | 888                                | 773                                |
| Information Systems                      | 2,165                              | 2,022                              | 1,733                              |
|  | 6,017                              | 6,084                              | 5,526                              |
| <b>Planning and Infrastructure</b>       |                                    |                                    |                                    |
| Administration                           | 301                                | 316                                | 237                                |
| Asset Management                         | 2,727                              | 2,471                              | 2,407                              |
| Engineering                              | 967                                | 767                                | 709                                |
| Planning and Development                 | 1,094                              | 1,094                              | 1,034                              |
| Public Works                             | 8,360                              | 7,913                              | 6,940                              |
| Sustainability and Transit               | 1,393                              | 1,066                              | 959                                |
|  | 14,842                             | 13,627                             | 12,286                             |
| <b>Utilities</b>                         |                                    |                                    |                                    |
| Waste                                    | 1,500                              | 1,334                              | 1,329                              |
| Wastewater                               | 2,175                              | 2,084                              | 1,881                              |
| Water                                    | 5,160                              | 5,188                              | 4,356                              |
|  | 8,835                              | 8,606                              | 7,566                              |
|  | 45,277                             | 43,683                             | 40,261                             |