

Rocky View County
Quarterly Financial Statements and
Summaries
2021 Q3



**ROCKY VIEW COUNTY
OPERATING REVENUE REPORT
As of September 30, 2021**

DEPARTMENT	ACTUAL TO DATE	CURRENT BUDGET	CURRENT ACT vs BUD	PRIOR YEAR TO DATE	PRIOR YEAR BUDGET	PRIOR YEAR ACT vs BUD
Council	81,947	82,000	100%	-	-	0%
Office of the Chief Administrative Officer						
Chief Administrative Officer	-	-	0%	23,400	23,400	100%
Executive Director, Corporate Services	-	-	0%	-	-	0%
Executive Director, Community Development Services	-	46,400	0%	-	204,200	0%
Executive Director, Operations	31,878	32,000	100%	-	-	0%
Executive Director, Community & Business Connections	-	-	0%	-	-	0%
Business & Economic Development	-	-	0%	114,809	114,600	100%
Legislative Services	108,114	235,600	46%	-	30,000	0%
Total Office of the Chief Administrative Officer	139,992	314,000	45%	138,209	372,200	37%
Corporate Services Division						
Human Resources	52,497	44,300	119%	33,759	41,600	81%
Financial Services	115,405	94,300	122%	68,966	82,800	83%
Assessment Services	-	-	0%	-	-	0%
Municipal Clerk's Office*	-	-	0%	20,585	164,000	13%
Legal & Land Administration	108,205	103,100	105%	236,037	235,000	100%
Corporate and Strategic Planning	-	-	0%	-	-	0%
General Operations	2,597,088	12,201,500	21%	3,238,662	5,156,900	63%
Amortization	-	25,545,700	0%	-	25,211,600	0%
Long Term Debt	4,495,843	5,209,200	86%	1,536,060	5,332,800	29%
Public Reserve (Cash - In - Lieu)	3,155,286	2,570,000	123%	2,335,020	2,570,000	91%
Total Corporate Services Division	10,524,325	45,768,100	23%	7,469,090	38,794,700	19%
Community Development Services Division						
Building Services	4,440,418	3,131,000	142%	2,107,464	3,174,000	66%
Planning & Development Services	9,303,589	4,648,600	200%	6,308,776	5,144,600	123%
Planning Policy	(485,000)	861,300	56%	-	-	0%
Recreation, Parks & Community Support						
Community Support Administration	303,630	2,796,000	11%	174,067	2,322,600	7%
Family / Community Social Services	640,600	854,100	75%	640,600	854,100	75%
Recreation Administration	-	-	0%	-	-	0%
Recreation Districts / Board	-	-	0%	-	-	0%
Total Recreation, Parks & Community Support	944,230	3,650,100	26%	814,667	3,176,700	26%
Total Community Development Services Division	14,688,236	12,291,000	120%	9,230,906	11,495,300	80%



**ROCKY VIEW COUNTY
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Operations Division						
Agriculture & Environmental Services	378,045	708,500	53%	41,344	738,300	6%
Transportation Services	432,045	1,418,000	30%	77,608	1,690,900	5%
Capital Project Management	1,632,367	38,158,800	4%	478,338	18,106,200	3%
Utility Services	4,262,037	7,758,700	55%	3,934,625	7,831,300	50%
Operational Services						
Corporate Properties	17,058	877,600	2%	1,125	977,800	0%
Fleet	4,263,099	5,347,500	80%	4,480,260	6,195,200	72%
Cemetery	808,509	1,094,500	74%	674,119	986,400	68%
Total Operational Services	<u>5,088,665</u>	<u>7,319,600</u>	70%	<u>5,155,505</u>	<u>8,159,400</u>	63%
Total Operations Division	<u>11,793,159</u>	<u>55,363,600</u>	21%	<u>9,687,420</u>	<u>36,526,100</u>	27%
Community & Business Connections Division						
Fire Services & Emergency Management	317,053	1,294,200	24%	296,235	2,847,900	10%
Enforcement Services	715,394	1,294,600	55%	507,994	1,029,700	49%
Information & Technology Services	316,430	322,800	98%	43,960	53,000	83%
Marketing & Communications	-	-	0%	-	-	0%
Customer Care & Support	2,175	7,000	31%	2,529	7,000	36%
Total Community & Business Connections Division	<u>1,351,052</u>	<u>2,918,600</u>	46%	<u>850,718</u>	<u>3,937,600</u>	22%
Other						
Property Taxes	107,882,896	108,169,000	100%	105,802,234	106,197,100	100%
Emergency Services Levy	16,617,215	16,669,400	100%	15,293,487	15,343,900	100%
Provincial Policing	-	-	0%	823,809	826,100	100%
Recreation Levy	2,141,800	2,141,800	100%	2,141,800	2,141,800	100%
Total Others	<u>126,641,911</u>	<u>126,980,200</u>	100%	<u>124,061,329</u>	<u>124,508,900</u>	100%
TOTAL REVENUES	<u>165,220,621</u>	<u>243,717,500</u>	68%	<u>151,437,672</u>	<u>215,634,800</u>	70%



**ROCKY VIEW COUNTY
OPERATING EXPENSES REPORT
As of September 30, 2021**

DEPARTMENT	ACTUAL TO DATE	CURRENT BUDGET	CURRENT ACT vs BUD	PRIOR YEAR TO DATE	PRIOR YEAR BUDGET	PRIOR YEAR ACT vs BUD
Council	674,493	1,154,300	58%	641,484	1,093,700	59%
Office of the Chief Administrative Officer						
Chief Administrative Officer	280,480	411,100	68%	293,996	388,100	76%
Executive Director, Corporate Services	272,195	351,400	77%	258,069	439,000	59%
Executive Director, Community Development Services	224,281	331,700	68%	395,598	527,400	75%
Executive Director, Operations	409,272	816,700	50%	390,450	807,600	48%
Executive Director, Community & Business Connections	188,375	427,700	44%	162,643	439,700	37%
Business & Economic Development	285,928	530,800	54%	308,502	710,300	43%
Legislative Services	659,004	1,145,200	58%	206,646	336,000	62%
Total Office of the Chief Administrative Officer	2,319,536	4,014,600	58%	2,015,904	3,648,100	55%
Corporate Services Division						
Human Resources	934,212	1,788,800	52%	808,430	1,825,700	44%
Financial Services	1,259,660	1,631,200	77%	1,162,102	1,658,600	70%
Assessment Services	871,107	1,392,100	63%	907,737	1,433,500	63%
Municipal Clerk's Office*	-	-	0%	866,899	1,352,100	64%
Legal & Land Administration	1,752,874	2,479,700	71%	1,394,100	2,115,600	66%
Corporate and Strategic Planning	30,284	181,700	17%	114,962	191,000	60%
General Operations	83,981	11,686,900	1%	54,561	1,318,200	4%
Amortization	-	25,545,700	0%	-	25,211,600	0%
Long Term Debt	1,137,416	6,678,300	17%	1,187,489	6,697,800	18%
Public Reserve (Cash - In - Lieu)	3,143,764	2,570,000	122%	2,201,699	2,570,000	86%
Total Corporate Services Division	9,213,299	53,954,400	17%	8,697,979	44,374,100	20%
Community Development Services Division						
Building Services	2,271,631	3,161,900	72%	2,219,981	3,227,700	69%
Planning & Development Services	2,328,599	6,401,200	36%	2,692,732	8,496,000	32%
Planning Policy	465,533	1,825,400	26%	-	-	0%
Recreation, Parks & Community Support						
Community Support Administration	4,437,568	6,356,400	70%	2,603,442	5,833,700	45%
Family / Community Social Services	747,880	1,067,600	70%	810,125	1,074,400	75%
Recreation Administration	-	-	0%	(4,919)	-	0%
Recreation Districts / Board	-	-	0%	-	-	0%
Total Recreation, Parks & Community Support	5,185,447	7,424,000	70%	3,408,648	6,908,100	49%
Total Community Development Services Division	10,251,210	18,812,500	54%	8,321,361	18,631,800	45%



**ROCKY VIEW COUNTY
OPERATING EXPENSES REPORT
As of September 30, 2021**

DEPARTMENT	ACTUAL TO DATE	CURRENT BUDGET	CURRENT ACT vs BUD	PRIOR YEAR TO DATE	PRIOR YEAR BUDGET	PRIOR YEAR ACT vs BUD
Operations Division						
Agriculture & Environmental Services	1,155,426	1,676,800	69%	1,161,852	1,807,100	64%
Transportation Services	12,084,116	21,101,500	57%	13,334,414	21,736,900	61%
Capital Project Management	7,815,258	41,538,700	19%	2,927,076	22,493,900	13%
Utility Services	6,011,035	11,338,200	53%	5,980,885	10,581,700	57%
Operational Services						
Corporate Properties	2,541,781	3,931,800	65%	2,755,772	4,150,600	66%
Fleet	3,302,444	5,347,500	62%	2,995,568	6,345,500	47%
Cemetery	1,178,152	1,515,400	78%	1,293,658	1,844,900	70%
Total Operational Services	<u>7,022,377</u>	<u>10,794,700</u>	65%	<u>7,044,998</u>	<u>12,341,000</u>	57%
Total Operations Division	<u>34,088,211</u>	<u>86,449,900</u>	39%	<u>30,449,225</u>	<u>68,960,600</u>	44%
Community & Business Connections Division						
Fire Services & Emergency Management	9,674,407	15,008,200	64%	10,068,548	16,069,400	63%
Enforcement Services	1,948,813	4,079,100	48%	1,670,135	3,804,000	44%
Information & Technology Services	2,968,886	5,136,700	58%	3,136,109	5,455,500	57%
Marketing & Communications	460,319	805,900	57%	538,305	808,200	67%
Customer Care & Support	730,790	1,446,600	51%	703,098	1,221,200	58%
Total Community & Business Connections Division	<u>15,783,216</u>	<u>26,476,500</u>	60%	<u>16,116,195</u>	<u>27,358,300</u>	59%
Other						
ASFF - BASIC	23,380,044	47,630,100	49%	27,049,992	46,767,600	58%
Calgary R.C.S.S.D. #1	2,994,016	4,067,100	74%	2,454,689	3,992,000	61%
Rocky View Foundation	1,020,185	1,020,200	100%	675,246	675,300	100%
Designated Industrial Property Tax	138,054	137,900	100%	-	133,300	0%
Total Others	<u>27,532,299</u>	<u>52,855,300</u>	52%	<u>30,179,927</u>	<u>51,568,200</u>	59%
TOTAL EXPENSES	<u>99,862,263</u>	<u>243,717,500</u>	41%	<u>96,422,078</u>	<u>215,634,800</u>	45%

* balance due to reorg for the department in 2021



ROCKY VIEW COUNTY
CAPITAL EXPENDITURES INCURRED TO DATE
As of September 30, 2021

	Budget	Actual	Budget Remaining
Information Technology Services	243,700	48,940	194,760
Fire Services and Emergency Management	888,000	-	888,000
Recreation, Parks and Community Support	247,000	49,040	197,960
Capital Project Management	74,128,100	26,427,318	47,700,782
Transportation Services	1,627,000	1,352,647	274,353
Operational Services	2,199,400	681,762	1,517,638
Financial Services	47,200	10,000	37,200
Human Resources	-	16,800	(16,800)
Total Capital Expenditures Incurred to Date	\$ 79,380,400	\$ 28,586,507	\$ 50,793,893



ROCKY VIEW COUNTY
STATEMENT OF FINANCIAL POSITION
As of September 30, 2021

	SEPTEMBER 2021	SEPTEMBER 2020	SEPTEMBER 2021/2020 YOY VARIANCE
ASSETS			
Current Assets			
Cash	186,721,600	2,557,920	184,163,680
Investments	4,998	156,954,257	(156,949,259)
Accounts Receivables	19,827,503	20,407,471	(579,968)
Inventories	2,481,485	2,720,968	(239,483)
Other	1,290,025	308,962	981,063
	<u>210,325,611</u>	<u>182,949,578</u>	<u>27,376,033</u>
Trust Funds - Invested	-	710,944	(710,944)
Recoverable Receivable	766,273	828,436	(62,163)
Fixed Assets	669,349,774	649,006,458	20,343,316
	<u>670,116,047</u>	<u>650,545,838</u>	<u>19,570,209</u>
TOTAL ASSETS	<u>\$880,441,658</u>	<u>\$833,495,416</u>	<u>\$46,946,242</u>
LIABILITIES			
Current Liabilities			
Accounts Payable	6,064,744	4,043,613	2,021,131
Other Liabilities	69,024,874	47,306,492	21,718,382
	<u>75,089,618</u>	<u>51,350,105</u>	<u>23,739,513</u>
Long Term Debt			
Capital Debentures	57,129,945	49,253,856	7,876,089
Operating Debentures	902,671	980,276	(77,605)
	<u>58,032,616</u>	<u>50,234,132</u>	<u>7,798,484</u>
TOTAL LIABILITIES	<u>\$133,122,234</u>	<u>\$101,584,237</u>	<u>\$31,537,997</u>
EQUITY			
Reserves	92,957,235	93,073,081	(115,846)
Equity in Fixed Assets	611,798,430	599,315,761	12,482,669
Clearing	427,462	(35,740)	463,202
Net Capital Surplus (Deficit)	(23,707,061)	(15,457,516)	(8,249,545)
Net Operating Surplus (Deficit)	65,843,358	55,015,593	10,827,765
TOTAL EQUITY	<u>\$747,319,424</u>	<u>\$731,911,179</u>	<u>\$15,408,245</u>
TOTAL LIABILITIES & EQUITY	<u>\$880,441,658</u>	<u>\$833,495,416</u>	<u>\$46,946,242</u>

NOTE: Other Liabilities contain Unearned Revenue, Refund Deposits Developments, and other Miscellaneous Liabilities.



**ROCKY VIEW COUNTY
INVESTMENT SUMMARY
As of September 30 2021**

AUTHORIZED BANK	BANK ACCOUNT	AMOUNT INVESTED	INTEREST RATE	MATURITY DATE	AMOUNT RETURN
<u>General Investment</u>					
United Farmers of Alberta	n/a	3,248	n/a	n/a	-
Calgary CO-OP	n/a	1,750	n/a	n/a	-
	Total Investments	\$ 4,998			\$ -

Note: At September 30th, 2021 all matured investments are reported in the cash line on the Statement of Financial Position.



**ROCKY VIEW COUNTY
DEBT SUMMARY
As of September 30, 2021**

	<u>DEBENTURE BALANCE YTD</u>	<u>PRINCIPAL PAYMENT YTD</u>	<u>INTEREST PAYMENT YTD</u>	<u>DEBT SERVICES YTD</u>
Capital				
Bridges	1,351,790	44,595	9,689	54,284
Pathways	237,850	10,388	1,033	11,421
Fire Trucks	969,710	69,773	14,417	84,190
Road Maintenance Trucks	325,675	33,917	3,165	37,082
Water	20,502,452	131,290	249,949	381,239
Waste Water	33,742,468	-	521,219	521,219
TOTAL Capital	<u>57,129,945</u>	<u>289,963</u>	<u>799,472</u>	<u>1,089,435</u>
Operating				
Local Improvement	826,748	29,111	18,870	47,981
Recoverable*	75,923	-	-	-
TOTAL Operating	<u>902,671</u>	<u>29,111</u>	<u>18,870</u>	<u>47,981</u>
TOTAL Capital & Operating	<u>\$ 58,032,616</u>	<u>\$ 319,074</u>	<u>\$ 818,342</u>	<u>\$ 1,137,416</u>

*recoverable from Community Groups



**ROCKY VIEW COUNTY
RESERVES SUMMARY
As of September 30, 2021**

DESCRIPTION	2021 BEGINNING BALANCE	ADDITIONS	REDUCTIONS	2021 YTD BALANCE
Facility Reserve	85,000	-	-	85,000
Election Reserve	104,315	-	-	104,315
Census Reserve	133,558	-	-	133,558
Information Services Replacement Reserve	186,000	-	-	186,000
RVC Library Reserve	439,093	-	-	439,093
Fire Services Reserve	404,553	-	-	404,553
Burnco Financial Agreement Reserve	256,822	-	-	256,822
Public Works Equipment Reserve	3,887,798	-	-	3,887,798
Transportation Offsite Levy	26,654,882	-	-	26,654,882
Community Aggregate Program (CAP)	1,347,004	-	-	1,347,004
RVC Road Program Reserve	1,380,000	-	-	1,380,000
East Balzac Water Reserve	174,675	-	-	174,675
East Rocky View Utilities Reserve	173,493	-	-	173,493
Elbow Valley / Pinebrook Capital Reserve	508,281	-	-	508,281
Langdon Waste/Recycling Carts Reserve	75,902	-	-	75,902
Regional Transportation Network Reserve	68,263	-	-	68,263
Public Reserve	10,817,691	5,439,837	2,774,130	13,483,398
Voluntary Recreation Contribution	851,150	-	-	851,150
Municipal Tax Stabilization Reserve	40,030,303	-	-	40,030,303
Operating Carry Over Reserve	2,050,262	-	2,050,262	-
Stormwater Offsite Levy Reserve	1,891,366	-	-	1,891,366
Stormwater Mitigation Measures Reserve	821,379	-	-	821,379
TOTAL RESERVES	\$92,341,790	\$5,439,837	\$4,824,392	\$92,957,235