



## FINANCIAL & ADMINISTRATIVE SERVICES COMMITTEE AGENDA

May 13, 2025

9:30 AM

Council Chambers, City Hall

ATTENDEES

G. Berg, C. Thiessen, D. Bressey, J. Clayton

*All City of Grande Prairie public meetings of Council are accessible to the public as a live stream broadcast through our website at: [Meeting Webcast / City of Grande Prairie \(cityofgp.com\)](https://www.cityofgp.com/MeetingWebcast)*

*Anyone wishing to attend to speak as a delegate must contact Legislative Services at [AgendaAdmin@cityofgp.com](mailto:AgendaAdmin@cityofgp.com) to submit their presentations in advance. Delegation requests must be submitted by 12:00 p.m. on May 12.*

---

1. CALL TO ORDER

2. ADOPTION OF AGENDA

3. DELEGATIONS

4. REPORTS

4.1 Service Area Update

Danielle Whiteway

4.2 2025 Policing Services Additional Capital Funds Request

4.3 Q1 2025 Financial Report

Danielle Whiteway

5. CORRESPONDENCE

6. OTHER BUSINESS

7. BYLAW & POLICY REVIEW

8. OUTSTANDING ITEMS LIST

9. ADJOURN

## ADMINISTRATIVE REPORT

<b>TO:</b> Financial & Administrative Committee	<b>DATE:</b> May 13, 2025
<b>FROM:</b> Dan Wong, Chair Grande Prairie Police Commission	<b>MEETING:</b> Financial & Administrative Committee
<b>REPORT WRITER:</b> Lorrie Sitler, Executive Director, Grande Prairie Police Commission	
<b>SUBJECT:</b> 2025 Policing Services Additional Capital Funds Request	

### RECOMMENDATIONS

That Committee recommend Council amend the 2025 Capital Budget by \$1,370,000 as follows:

\$925,000 - Records Management System

\$45,000 - Tactical Equipment

\$400,000 - Network Infrastructure

All funded via the Future Expenditures Reserve (from the 2024 year-end surplus).

### PREVIOUS COUNCIL / COMMITTEE DIRECTIONS

On October 29, 2024, the Grande Prairie Police Commission (“Commission”) brought the 2025 Policing Services Budget and 2026 – 2028 Policing Services Projections to Council Committee of the Whole to be considered for budget deliberations. Council accepted the submitted 2025 Policing Services Budget and 2026-2028 Policing Services Projections during budget deliberations.

### BACKGROUND

On July 18, 2024, the Commission approved the 2025 Policing Services Budget and the 2026-2028 Policing Services Projections. Capital requests of \$2,123,000 were submitted for 2025 and \$700,700 for 2026.

In transitioning to their own municipal police service, the City of Grande Prairie (“City”) has committed to providing an enhanced level of policing for the citizens of Grande Prairie. Implementing an enhanced level of service includes the creation of a tiered policing model where Enforcement Services and Mobile Outreach fall under the command of GPPS, allowing all service areas to provide a holistic approach to service calls. Ensuring to fulfill the needs of a tiered policing model, the Grande Prairie Police Service (GPPS) has been investigating several options to fulfill operational needs. These needs include network infrastructure, a records management system (RMS), and specialty equipment.

## **Records Management System**

The Policing Transition Report (“MNP Report”) submitted by MNP in February 2023, made assumptions on the implementation of the RMS and network infrastructure needs. Capital budget requests to Council for 2025 were submitted based on these assumptions. As GPPS has continued to build up the police service, it has become apparent that some assumptions made will not support the level of service needed to support the municipal police service. One assumption was that the municipal police service would be able to use the RCMP PROS system. Unfortunately, due to the end state size of the municipal police service, this option is not viable or practical for an enhanced level of service to the citizens of Grande Prairie. It has also come to GPPS’s attention that GP Enforcement Services is currently using an outdated RMS that will need to be replaced in the very near future. GPPS is working with the Edmonton Police Service (EPS) to host an RMS system that will support a tiered policing model. Additional capital funds requested to fulfill this project is \$925,000.

## **Network Infrastructure**

The MNP Report recommended a hybrid network option where GPPS utilizes City IT for business applications but maintains policing applications separate from the City. To ensure we meet the requirements of the province to become police of jurisdiction, GPPS will need to build their own network system. The full costs for building this network fall short of what was anticipated in the report. Additional capital funds requested to fulfill this project are \$400,000.

## **Tactical Equipment**

Additional capital costs are also needed to support the development of specialized units to reduce dependency on RCMP support post-police of jurisdiction. One initiative is the establishment of the GPPS Tactical Team, which will be responsible for managing all high-risk events within the city. As the development of this team requires considerable time, an interim solution is being put into place to assist front line-officers in mitigating risks to the community. This solution includes the creation of a containment team. Additional capital funds requested to fulfill this project are \$45,000 for 2025, further capital requests will be brought forward in 2026 to continue the development of the specialized units.

Given the adjustments needed to support the transition, the additional Capital costs being requested are \$1,370,000.

## **Relationship to City Council's Areas of Focus / Strategic Priorities**

Quality of Life  
Engagement Relationships  
Inclusive & Caring Community

## **Environmental Impact**

There are no notable environmental impacts related to this administrative item.

An increase in capital expenditures for 2025.

**Social Impact**

There are no notable social impacts related to this administrative item.

**Relevant Statutes / Master Plans / City Documents**

[2025 Policing Services Budget and 2026-2028 Policing Services Projections](#)

**Risk**

There are no perceived risks related to this administrative item.

**Alternatives (Optional)**

There are no alternatives needed for this administrative item.

<b>STAKEHOLDER ENGAGEMENT</b>
-------------------------------

No stakeholder engagement for this report.

<b>BUDGET / FINANCIAL IMPLICATIONS</b>
--

For the 2024 fiscal year; GPPS saw operational savings from timeline shifts in the transition. The surplus funds were approved by Council to be set aside for increased capital requirements in 2025 and 2026. With approval of the capital amendment of \$1,370,000 to the 2025 capital plan, GPPS will be able to meet the 2025 and 2026 capital transition requirements. The projects in the report will commence in 2025 and be completed in 2026.

<b>SUMMARY / CONCLUSION</b>
-----------------------------

The Grande Prairie Police Commission approved this capital budget request at their April 17, 2025, meeting and is recommending the Committee accept the report and recommend that Council provide an additional \$1,370,000 to complete the RMS, Network Infrastructure, and Tactical Equipment needed to fulfill a successful police transition.

<b>ATTACHMENTS</b>
--------------------

N/A

## ADMINISTRATIVE REPORT

<b>TO:</b> Shane Bourke, City Manager	<b>DATE:</b> May 13, 2025
<b>FROM:</b> Danielle Whiteway, Chief Financial Officer	<b>MEETING:</b> Financial & Administrative Services Committee
<b>REPORT WRITER:</b> Shauna Hanson, Manager Accounting	
<b>SUBJECT:</b> Q1 2025 Financial Report	

### RECOMMENDATIONS

The Financial & Administrative Services Committee recommends Council receive the unaudited financial statements and supporting information for the period ending March 31, 2025 for information.

### PREVIOUS COUNCIL / COMMITTEE DIRECTIONS

There are no previous Council or Committee directions.

### BACKGROUND

The purpose of this report is to present the unaudited financial statements and supporting information for the period ending March 31, 2025.

### ANALYSIS

The following describes significant line items, as outlined in Appendix 1.

#### Statement of Financial Position (Appendix 1 – Page 3)

The statement of financial position presents the City's financial and non-financial assets, as well as financial liabilities as of March 31, 2025.

#### *Financial Assets*

Total financial assets of the City as of March 31, 2025, were \$299M, this is slightly higher than the value on March 31, 2024, of \$298M. The \$1M increase is the net result of an increase in the City's investment in Aquatera, offset by a decline in cash and investments.

During the quarter, the City utilized its line of credit to meet short-term operating needs, while also taking advantage of opportunities to use available funds within the investment portfolio to maintain a minimum cash balance. As investments mature, the City evaluates reinvestment rates against the costs of accessing the line of credit to ensure the highest net return for available funds.

*Financial Liabilities*

Total financial liabilities of the City as of March 31, 2025, were \$208M, a decrease of \$13M from the same period in the prior year. The decrease in financial liabilities is the result of lower deferred revenue and reduced long-term debt due to regular principal repayment.

The decline in deferred revenue as of March 31, 2025, compared to same period of the prior year, is largely due to a higher utilization of operating and capital deferred funds in the later part of the 2024 fiscal year. Grant funding is largely recognized into revenue in the last quarter of each fiscal year as projects are finalized and actual costs are determined. Projects that were funded through deferred revenue include road projects, pedestrian links and intersection improvements which utilized CCBF, MSI and LGFF grants.

*Net-Financial Assets*

As of March 31, 2025, the City is in a net financial asset position of \$91M, indicating that the City has sufficient financial assets to settle existing liabilities and support future operations.

*Non-Financial Assets*

As of March 31, 2025, non-financial assets, which consist of assets not easily transferable to cash, are \$723M. The most significant item included in non-financial assets is tangible capital assets with a value of \$714M. Non-financial assets represent the value the City has invested in physical assets such as infrastructure, equipment, and vehicles, as well as prepaid expenses and inventory, that will be utilized in providing services to residents.

Overall, the City has a total accumulated surplus of \$815M that will be utilized to support current year and future services. An accumulated surplus position indicates that the City has net resources available to provide future services, consisting of both cash and non-cash components. The distribution of funds within the accumulated surplus is included on Page 10 of the Appendix, which provides the allocation of funds between restricted reserves and equity in both investments and tangible capital assets.

Statement of Operations (Appendix 1 – Pages 4-5)

The statement of operations reports on the revenues, expenses, and results as of March 31, 2025. It details the transactions impacting the City's accumulated surplus from the beginning of the year to the end of the reporting period. It differs from the City's annual operating budget as it includes non-cash items such as amortization and contributed tangible capital assets.

The City's total revenue as of March 31, 2025, was \$12.6M, this is a decrease of \$500K from the same period in the prior year. There are no significant variances to note.

The City's total expenditures as of March 31, 2025, was \$52.6M, an increase of \$2M from the prior year. Increases in salaries, wages and benefits of \$1.2M is due to contractual cost of living adjustments and the onboarding of GPPS employees. Small increases in contracted and general services and materials, goods and utilities are attributable to inflationary increases and seasonality of weather dependant operations.

As of March 31, 2025, the City had a shortfall for accounting purposes of \$40M. A shortfall at the end of the first quarter is typical for the City, as property taxes, which account for a substantial portion of the City's annual income, are levied during the second quarter. As a result of this accounting practice, the City will transition to a surplus position by the end of the second quarter. Expenditures are recorded on a more consistent basis throughout the fiscal year and are included in the unaudited financial statements as they are incurred.

### Operating Variances (Appendix 1 – Pages 6-7)

A budget is a financial plan designed to articulate Council's strategic priorities and contains a significant number of assumptions. Once approved, the budget remains a relatively static document that becomes a guide for Management and provides a tool for financial analysis.

Operating variances result from differences between the approved budget and actual financial results. Internal and external factors influence operating variances and include, but are not limited to, population growth, operating efficiencies, economic conditions, availability of resources, weather conditions, and unforeseen conditions.

Management is responsible to actively monitor and manage the overall operating results to ensure that service delivery is maintained at acceptable levels and that operational costs are contained within available resources.

As of March 31, 2025, the City is forecasting an operating surplus from budget of \$822K, which equates to a 0.38% variance from the total City operating budget (\$215M). The overall City variance of \$822K is largely attributable to additional grant funding received, increased development activity resulting in additional permit revenues, and savings within Policing Services from vacant positions. Additional grant funding received will be reflected in revenue in the later part of the fiscal year as projects are completed.

### Salary Variances (Appendix 1 – Page 8)

For the period ending March 31, 2025, the City had an overall deficit in wages and benefits of \$717K. This is the result of timing of contributions towards pension plans, CPP and EI. As the year progresses, the benefit contributions will decline as employees reach maximum contribution thresholds.

The City is anticipating a marginal surplus in overall wages and benefits of \$61K by year end.

### Operating Reserves (Appendix 1 – Page 10)

Reserves are the restricted portion of the City's accumulated surplus and all decisions made with regards to the City's reserves are approved by Council in accordance with Policy 346. Reserves assist in creating a solid financial position for the City and strengthen long-term financial stability, help minimize fluctuations in budget, as well as support capital projects.

As of March 31, 2025, the City has \$107M in reserves.

### Capital (Appendix 1 – Pages 11-13)

At the beginning of 2025, the City had \$62M of carry forward capital projects approved by Council. As capital projects are prefunded, in accordance with the approved capital plan, the carry forward balance includes \$16.8M in projects funded through long term debt that will commence in 2025.

As of March 31, 2025, the City has \$99.6M in active capital projects; approximately \$22.8M of capital projects are funded from grants and \$15.7M funded through long term debt, with the remainder being funding through capital tax and reserves. As capital projects progress, spending will reduce the balance of capital funds available.

### Long Term Debt (Appendix 1 – Page 14)

The balance of outstanding long-term debt on March 31, 2025, is \$122M. Advances on long-term debt will occur during 2025 as borrowing facilities are utilized to support the recreational facility, MCC renovations and Maskwa Medical Center projects.

The City is well within the provincially prescribed debt limit with \$112M remaining (at Council's 80% of provincially prescribed limit policy applied). The City continues to maintain a reasonable debt level and has a sustainable repayment schedule in place.

Procurement Activity (Appendix 1 – Page 15)

During the first quarter of 2025, there were six tenders awarded above the \$250K threshold.

**Relationship to City Council's Areas of Focus / Strategic Priorities**

Aligns long-term strategy and financial decisions through a budgeting process focused on priorities and sustainable financial health.

Enables and enhances trust, transparency and adaptability by ensuring accountability, integrity, efficiency, best practices and innovation in all operations.

**Environmental Impact**

There are no environmental impacts associated with this report.

**Economic Impact**

There are no relevant economic impacts associated with this report.

**Social Impact**

There are no social impacts associated with this report.

**Relevant Statutes / Master Plans / City Documents**

Section 153(d) of the Municipal Government Act states that:

*“Councillors have the duty to obtain information about the operation of administration of the municipality from the Chief Administrative Officer or a person designated by the Chief Administrative Officer”*

**Risk**

This report indicates a reasonably strong and balanced financial position for the City with no significant risks apparent.

**STAKEHOLDER ENGAGEMENT**

The Appendix included with this report will be posted on the City’s website.

**BUDGET / FINANCIAL IMPLICATIONS**

For the period ending March 31, 2025, the City is expecting a surplus from budget of \$822K. This equates to approximately 0.38% of the total City operating budget (\$215M).

Operating variances have been reported in Appendix 1, Pages 6-7.

**SUMMARY / CONCLUSION**

The City is currently anticipating a surplus of approximately \$822K at year end. However, Management will continue to monitor the fiscal landscape and will implement mitigating strategies, as deemed appropriate, to reduce the likelihood of recognizing a shortfall by year end.

The City maintains a net financial asset position and accumulated surplus, indicating that there are sufficient resources to support future services. The City is also well within provincially prescribed



debt and debt servicing limits, as required by the MGA, and maintains sufficient reserves to support fiscal prudence. Page 9 of 30

**ATTACHMENTS**

Appendix 1 – 2025 Q1 Financial Report

# FINANCIAL REPORT 2025 Q1

Issued May 2025

CITY OF  
**GRANDE**  
prairie



# CONTENTS

<b>03</b>	Unconsolidated Statement of Financial Position	<b>11</b>	Summary of Capital Projects
<b>04</b>	Unconsolidated Statement of Operations by Object	<b>12</b>	Reconciliation of Capital Projects by Funding Source
<b>06</b>	Operating Variances	<b>14</b>	Long-Term Debt & Debt Servicing
<b>08</b>	Salary Variances	<b>15</b>	Procurement Activity
<b>09</b>	Full Time Equivalent (FTE) & Staff Complement Reporting	<b>16</b>	Mayor & Council Mandatory & Discretionary Expenditures
<b>10</b>	Unconsolidated Supplemental Breakdown of Accumulated Surplus	<b>17</b>	Standing Committees & Council Meetings Record of Attendance

# UNCONSOLIDATED STATEMENT OF FINANCIAL POSITION

For the Period Ending March 31, 2025

	Period Ending March 2025	Period Ending March 2024	Year Ending December 2024
	(unaudited)	(unaudited)	(unaudited)
<b>Financial Assets</b>			
Cash and Cash Equivalents	\$5,576,707	\$8,619,505	\$8,849,884
Accounts Receivables	\$5,925,003	\$5,504,400	\$25,047,757
Taxes and Grants in Lieu of Taxes	\$4,761,842	\$5,426,718	\$7,126,603
Land Held for Sale	\$76,200	\$686,716	\$686,716
Agreements Receivable	\$10,653,409	\$11,688,999	\$10,653,409
Portfolio Investments	\$109,391,619	\$115,326,005	\$118,372,763
Investment in Government Business Enterprise	\$162,536,512	\$150,445,595	\$162,536,512
	<b>\$298,921,292</b>	<b>\$297,697,938</b>	<b>\$333,273,644</b>
<b>Financial Liabilities</b>			
Accounts Payable and Accrued Liabilities	\$17,346,485	\$19,309,344	\$27,656,810
Prepayment on Property Taxes	\$18,625,536	\$18,287,576	-
Trust Accounts	\$1,549,635	\$1,687,762	\$1,586,479
Deferred Revenue	\$20,435,089	\$25,673,097	\$20,570,452
Asset Retirement Obligation	\$27,275,368	\$26,052,297	\$27,275,368
Long Term Debt	\$122,607,985	\$129,469,676	\$123,991,160
	<b>\$207,840,098</b>	<b>\$220,479,752</b>	<b>\$201,080,269</b>
<b>Net Financial Assets</b>	<b>\$91,081,194</b>	<b>\$77,218,186</b>	<b>\$132,193,375</b>
<b>Non-Financial Assets</b>			
Tangible Capital Assets	\$713,901,829	\$718,579,248	\$720,186,012
Inventories of Supplies	\$1,152,651	\$1,073,568	\$1,090,945
Prepaid Expenses	\$8,594,947	\$8,795,472	\$950,206
	<b>\$723,649,427</b>	<b>\$728,448,288</b>	<b>\$722,227,163</b>
<b>Accumulated Surplus</b>	<b>\$814,730,621</b>	<b>\$805,666,474</b>	<b>\$854,420,538</b>

# UNCONSOLIDATED STATEMENT OF OPERATIONS BY OBJECT

For the Period Ending March 31, 2025

	Period Ending March 2025	Period Ending March 2024	Year Ending December 2024
	(unaudited)	(unaudited)	(unaudited)
<b>Revenues</b>			
Net Municipal Taxes	-	-	\$131,071,106
User Fees and Sale of Goods	\$3,095,139	\$2,981,111	\$12,283,376
Operating Government Transfers	\$2,125,933	\$2,626,246	\$20,104,964
Interest and Investment Earnings	\$1,211,067	\$1,494,469	\$5,868,229
Penalties and Cost of Taxes	\$462,647	\$642,848	\$2,105,954
Franchise Fees	\$3,248,070	\$2,992,660	\$15,812,385
Fines, Rentals, Licenses and Permits	\$1,511,785	\$1,195,563	\$5,615,516
Court Fines	\$465,264	\$459,476	\$2,034,678
Transfers from Other Organizations	\$183,706	\$303,649	\$457,980
Other Operating Revenues	\$286,680	\$342,472	\$1,691,920
	<b>\$12,590,291</b>	<b>\$13,038,494</b>	<b>\$197,046,108</b>
<b>Expenditures</b>			
Salaries, Wages and Benefits	\$24,350,141	\$23,168,434	\$101,571,462
Contracted and General Services	\$10,916,718	\$10,029,658	\$40,930,464
Materials, Goods and Utilities	\$4,097,860	\$3,635,397	\$22,914,148
Provision for Allowances	\$2	-	\$433,001
Transfers to Other Organizations	\$4,520,428	\$4,993,023	\$20,977,913
Bank Charges and Short Term Interest	\$103,573	\$74,332	\$368,331
Interest on Long Term Debt	\$626,358	\$911,778	\$4,347,624
Amortization	\$8,033,031	\$7,787,794	\$32,993,233
Accretion	-	-	\$206,599
	<b>\$52,648,111</b>	<b>\$50,600,416</b>	<b>\$224,742,775</b>
<b>Deficit Before Other Items</b>	<b>(\$40,057,820)</b>	<b>(\$37,561,922)</b>	<b>(\$27,696,667)</b>

Continued on page 05

# UNCONSOLIDATED STATEMENT OF OPERATIONS BY OBJECT

For the Period Ending March 31, 2025

	Period Ending March 2025	Period Ending March 2024	Year Ending December 2024
	(unaudited)	(unaudited)	(unaudited)
<b>Other Items</b>			
Significant Concessionary Terms Revenue	-	-	\$5,020,946
Contributed Tangible Capital Assets	-	-	\$72,000
Capital Government Transfers	-	-	\$17,275,087
Developer Levies	\$148,361	\$10,922	\$133,414
Gain (Loss) On Disposal of Tangible Capital Assets	\$219,543	\$14,304	\$299,316
Increase in Investment in Government Business Enterprise	-	-	\$16,162,027
	<b>\$367,903</b>	<b>\$25,226</b>	<b>\$38,962,790</b>
<b>Surplus (Deficit)</b>	<b>(\$39,689,917)</b>	<b>(\$37,536,696)</b>	<b>\$11,266,123</b>
<b>Remeasurement Gains and Losses</b>			
Change in Unrealized Gain (Loss) on Interest Rate Swap	-	-	(\$48,755)
<b>Accumulated Surplus at Beginning of Year</b>	<b>\$854,420,538</b>	<b>\$843,203,170</b>	<b>\$843,203,170</b>
<b>Accumulated Surplus at End of Year</b>	<b>\$814,730,621</b>	<b>\$805,666,474</b>	<b>\$854,420,538</b>

# OPERATING VARIANCES

For the Period Ending March 31, 2025

Department	Description	Total
<b>City Manager</b>		
Human Resources	Forecasted shortfall due to legal fees.	(\$33,000)
Other	All other departments forecasted close to budget.	(\$2,000)
<b>Investment &amp; Strategy</b>		
Community Connections	Forecasted surplus due to discontinuation of Regional Recreation and reduction on off-site storage units for museum.	\$28,000
Other	All other departments forecasted close to budget.	\$11,000
<b>Financial &amp; Administrative Services</b>		
Assessment & Taxation	Forecasted surplus due to anticipated increase in tax certificates and savings in travel and consulting services.	\$72,000
GIS & IT Services	Forecasted shortfall result of reduction to Policing Services cross charges for internal IT services which will be partially offset by savings in hardware, software and professional services.	(\$121,000)
Other	All other departments forecasted close to budget.	\$2,000
<b>Operational Services</b>		
Corporate Facility Management	Forecasted shortfall due to cost of contracted laundering and increased software expenses.	(\$26,000)
Development Services	Forecasted surplus due to anticipated increase in development activity and subdivision applications.	\$32,000
Engineering & Transportation Services	Surplus forecasted due to increased alignment permits.	\$17,000
Transit	Forecasted surplus due to receipt of grant funding for Low Income Transit which is offset by significant enrolment in Transit Access Pass program resulting in increased grants to individuals.	\$146,000
Other	All other departments forecasted close to budget.	\$1,000

Continued on page 07



# OPERATING VARIANCES

For the Period Ending March 31, 2024

Department	Description	Total
<b>Public &amp; Protective Services</b>		
Emergency Management	Forecasted surplus due to savings in general operating expenses due to no Emergency Coordination Centre currently operating.	\$23,000
Events & Programming	Forecasted shortfall due to loss on event and additional travel and public relations anticipated.	(\$142,000)
Fire Department	Forecasted surplus due to additional grant funding received and savings in data communications offset by expenses related to workforce analysis.	\$138,000
Housing & Community Development	Forecasted surplus due to provincial funding received and operational efficiencies realized as a result of department restructuring, partially offset by tenancy delays at Cedar Point.	\$107,000
Recreation	Forecasted shortfall due mainly to less tenant revenue.	(\$29,000)
Other	All other departments forecasted close to budget.	\$2,000
<b>Fiscal Services</b>		
Fiscal Services	Forecasted shortfall net result of increased investment revenues from higher interest rates and franchise fees trending higher than budgeted, this is fully offset by increased benefit costs and higher payment processor fees.	(\$1,000)
<b>Operating Surplus</b>		<b>\$225,000</b>
<b>Policing Services</b>		<b>\$597,000</b>
<b>Total Operating Surplus</b>		<b>\$822,000</b>



# SALARY VARIANCES

For the Period Ending March 31, 2025

## Actual Salary Variance to Period End

	Actual	Budget	Variance
Salaries	\$18,378,283	\$18,909,118	\$530,835
Benefits	\$5,232,152	\$4,069,458	(\$1,162,694)
Elected Officials Salaries	\$215,716	\$234,049	\$18,333
Per Diem	\$18,850	\$38,470	\$19,620
Overtime	\$505,140	\$382,276	(\$122,864)
	<b>\$24,350,141</b>	<b>\$23,633,371</b>	<b>(\$716,770)</b>

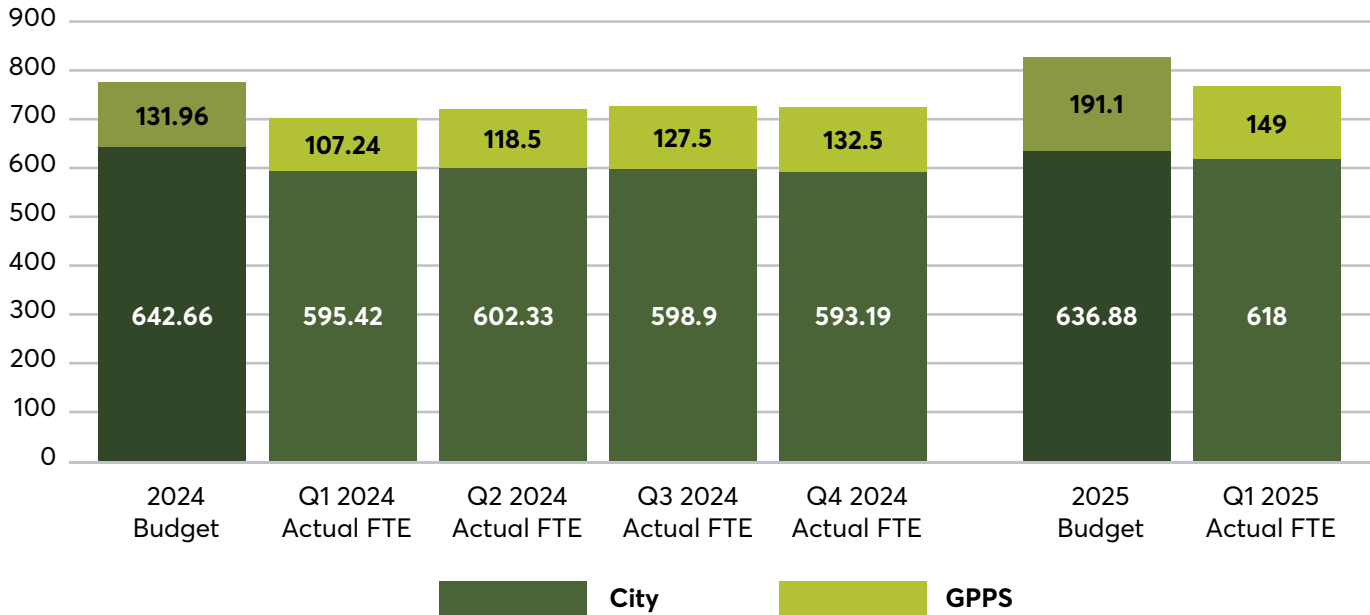
## Forecasted Salary Variance to Year End

	Year End Forecast	Annual Budget	Forecasted Variance
Salaries	\$86,930,161	\$86,399,961	(\$530,200)
Benefits	\$19,396,331	\$19,893,963	\$497,632
Elected Officials Salaries	\$767,908	\$863,134	\$95,226
Per Diem	\$143,850	\$153,850	\$10,000
Overtime	\$1,611,643	\$1,600,163	(\$11,480)
	<b>\$108,849,893</b>	<b>\$108,911,071</b>	<b>\$61,178</b>

# FULL TIME EQUIVALENT (FTE) & STAFF COMPLEMENT REPORTING

For the Period Ending March 31, 2025

## Permanent Position Q1 Actual FTE Count vs FTE Budget



## Temporary and Casual Position Count of Employees and Hours Worked

	Q1 2024 Count Employees	Q2 2024 Count Employees	Q3 2024 Count Employees	Q4 2024 Count Employees	Q1 2025 Count Employees	Cumulative Regular Hours Worked 2025	Cumulative Overtime Hours Worked 2025
<b>Temporary Positions</b>	112	205	206	92	78	22,234	204
<b>Casual Positions</b>	304	258	277	286	277	25,974	168

### Note:

Regular hours worked includes the following categories of employee pay codes:

- Regular hours worked and statutory holiday hours
- Vacation hours and paid approved leave hours utilized
- Sick time and paid approved medical leave

### Overtime Hours

- Overtime hours paid or taken as time in lieu

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

# UNCONSOLIDATED SUPPLEMENTAL BREAKDOWN OF ACCUMULATED SURPLUS

For the Period Ending March 31, 2025

	Opening Balance January 1, 2025	Additions 2025	Reductions 2025	Closing Balance March 31, 2025
	(unaudited)	(unaudited)	(unaudited)	(unaudited)
<b>Unrestricted Surplus (Deficit)</b>	<b>\$20,880,975</b>	<b>\$13,590,545</b>	<b>(\$64,352,368)</b>	<b>(\$29,880,848)</b>
<b>Restricted Surplus</b>				
Cemetery Perpetual Care	\$4,652,528	\$11,990	-	\$4,664,518
Community Enhancement Fund	-	\$219,605	-	\$219,605
Council's Strategic Initiatives Fund	-	\$1,903,172	-	\$1,903,172
Facility Renewal	\$12,274,114	\$3,675,649	-	\$15,949,763
Financial Stabilization	\$18,024,646	-	-	\$18,024,646
Fleet Reserve	\$9,918,240	\$3,500,000	-	\$13,418,240
Future Expenditures	\$32,809,731	\$11,600,000	(\$4,866,256)	\$39,543,475
Pinnacle Ridge Special Tax	\$29,965	-	-	\$29,965
Public Art	\$219,605	-	(\$219,605)	-
Public Housing	\$155,548	-	-	\$155,548
Public Reserve	\$3,226,180	-	-	\$3,226,180
Transportation System Levy	\$9,911,516	\$148,360	-	\$10,059,875
	<b>\$91,222,073</b>	<b>\$21,058,775</b>	<b>(\$5,085,861)</b>	<b>\$107,194,988</b>
<b>Equity in Investments</b>	<b>\$162,536,512</b>	<b>-</b>	<b>-</b>	<b>\$162,536,512</b>
<b>Equity in Tangible Capital Assets</b>	<b>\$578,867,933</b>	<b>\$3,603,676</b>	<b>(\$8,504,684)</b>	<b>\$573,966,924</b>
<b>Remeasurement Gains and Losses</b>	<b>\$913,045</b>	<b>-</b>	<b>-</b>	<b>\$913,045</b>
<b>Total Accumulated Surplus</b>	<b>\$854,420,538</b>	<b>\$38,252,996</b>	<b>(\$77,942,913)</b>	<b>\$814,730,621</b>

**Note:** Funds held within the Future Expenditures Reserve have been fully restricted for future use.

# SUMMARY OF CAPITAL PROJECTS

For the Period Ending March 31, 2025

	Opening Balance	Approved Capital Budget & Grants	YTD Expend- itures	Transfers within Capital Projects	Surplus Funds to Reserves	Closing Balance
<b>City Manager</b>						
City Managers Office	\$3,500,000	-	-	-	-	\$3,500,000
<b>Investment &amp; Strategy</b>						
Community Connections	\$3,276,901	\$349,805	(\$2,388)	-	-	\$3,624,318
Invest Grande Prairie	\$1,674,170	\$313,500	(\$132,419)	-	-	\$1,855,251
Legislative & Executive Services	\$59,675	-	-	-	-	\$59,675
<b>Financial &amp; Administrative Services</b>						
Financial Management	\$1,044,036	\$625,000	-	-	-	\$1,669,036
GIS & ITS	\$2,090,871	\$692,000	(\$699,580)	-	-	\$2,083,291
<b>Operational Services</b>						
Corporate Facilities Management	\$7,804,457	\$605,000	(\$229,116)	-	-	\$8,180,341
Development Services	\$1,178,817	-	-	-	-	\$1,178,817
Engineering & Transportation Services	\$22,269,784	\$28,282,741	(\$290,088)	(\$118,548)	(\$197,772)	\$49,946,117
Environment & Parks	\$1,374,636	\$1,112,615	(\$8,843)	\$118,548	-	\$2,596,956
Fleet Management	\$4,181,235	\$2,305,200	(\$331,048)	-	-	\$6,155,388
Transit Services	\$763,551	-	-	-	-	\$763,551
<b>Public &amp; Protective Services</b>						
Emergency Management	\$166,433	-	-	-	-	\$166,433
Events & Programming	\$133,501	-	(\$465)	-	-	\$133,036
Fire Department	\$563,694	\$3,296,000	(\$232,451)	-	-	\$3,627,243
Housing & Community Development	\$378,560	-	(\$27,537)	-	-	\$351,023
Recreation	\$11,149,809	\$10,000	(\$14,900)	-	-	\$11,144,909
<b>Municipal Capital Projects</b>						
	\$61,610,130	\$37,591,861	(\$1,968,835)	-	(\$197,772)	\$97,035,385
<b>Policing Services</b>						
	\$457,590	\$2,123,000	-	-	-	\$2,580,590
<b>Total Capital Projects</b>						
	\$62,067,720	\$39,714,861	(\$1,968,835)	-	(\$197,772)	\$99,615,975

# RECONCILIATION OF CAPITAL PROJECTS BY FUNDING SOURCE

For the Period Ending March 31, 2025

Breakdown of Capital Project Balance by Funding Source	
Capital Tax Levied	\$29,334,867
Reserve Funded Projects	\$31,830,024
Grant Funded Projects	\$5,365,551
Municipal Sustainability Initiative	\$578,313
Local Government Fiscal Framework	\$10,852,666
Canada Community-Building Fund	\$5,977,370
General Debenture / Long-Term Debt	\$15,677,185
<b>Total Funding within Capital Projects</b>	<b>\$99,615,975</b>

Supplemental Breakdown of Capital Funding Carryforward	
<b>Grant Funded Projects</b>	
Allocated Funding Included in Capital Projects Carryforward (by Department)	
Transit - GTRIP/PTIF Funding	\$753,551
Fire Department - 911 Call Grant	\$1,193,621
Corporate Facility Management - Green Municipal Fund Grant	\$631,026
Policing Services - GOA Municipal Transition Grant	\$2,389,751
Engineering & Transportation - Active Transportation Fund Grant	\$2,089
Legislative & Executive Services - Legacy Fund Grant	\$29,838
Fire Department - FRIAA Grant	\$86,000
Environment & Parks - FRIAA Grant	\$279,675
	<b>\$5,365,551</b>
<b>Municipal Sustainability Initiative</b>	
Allocated Funding Included in Capital Project Carryforward (by Department)	
Engineering & Transportation	\$578,313
<b>Allocated Funding</b>	<b>\$578,313</b>
<b>Unallocated Funding</b>	<b>-</b>
	<b>\$578,313</b>

Continued on page 13

# RECONCILIATION OF CAPITAL PROJECTS BY FUNDING SOURCE

For the Period Ending March 31, 2025

## Local Government Fiscal Framework

Allocated Funding Included in Capital Project Carryforward (by Department)

Engineering & Transportation	\$10,852,666
<b>Allocated Funding</b>	<b>\$10,852,666</b>
<b>Unallocated Funding</b>	<b>\$83,967</b>
	<b>\$10,936,633</b>

## Canada Community-Building Fund (Formerly Federal Gas Tax)

Allocated Funding Included in Capital Project Carryforward (by Department)

Engineering & Transportation	\$5,067,915
Corporate Facilities Management	\$667,322
Environment & Parks	\$218,034
Community Connections	\$24,100
<b>Allocated Funding</b>	<b>\$5,977,370</b>
<b>Unallocated Funding</b>	<b>\$739,186</b>
	<b>\$6,716,556</b>

**Note:** Unallocated funding for any of the above noted grants will be allocated in the upcoming 2025 Mid Year Capital Review and 2026 Annual Capital Budget.

# LONG-TERM DEBT & DEBT SERVICING

For the Period Ending March 31, 2025

Opening balance January 1, 2025	\$123,991,160
<b>Less:</b> Principal portion of debt payments	(\$1,854,828)
<b>Plus:</b> Additional debt taken	\$471,653
<b>Ending balance March 31, 2025</b>	<b>\$122,607,985</b>

<b>Interest paid on long-term debt</b>	<b>\$626,358</b>
--	------------------

<b>AB Regulation 255/2000 Debt Limit</b>	
Legal Debt Limit December 31, 2024	\$313,782,599
<b>Less:</b> Ending debt balance March 31, 2025	(\$122,607,985)
<b>Less:</b> Approved borrowing to be finalized	(\$16,847,000)
<b>Remaining Debt Limit</b>	<b>\$174,327,613</b>

<b>Debt Limit and Debt Servicing Limit per Policy 350</b>	
<b>Maximum Debt Limit</b>	
80% of Legal Debt Limit	\$251,026,079
<b>Less:</b> Ending debt balance March 31, 2025	(\$122,607,985)
<b>Less:</b> Approved borrowing to be finalized	(\$16,847,000)
<b>Remaining Debt Limit per Policy 350</b>	<b>\$111,571,094</b>

<b>Maximum Debt Servicing</b>	
Net Municipal Taxes and Grants in Place at December 31, 2024	\$131,071,106
15% Maximum for Debt Servicing Costs per Policy 350	\$19,660,666
2025 Budgeted Debt Servicing Costs	\$11,675,088
<b>Available Debt Servicing per Policy 350</b>	<b>\$7,985,578</b>

# PROCUREMENT ACTIVITY Q1 2025

Awarded over \$250K January 1, 2025 – March 31, 2025

Description	Awarded Vendor	Number of Bids	Local Vendor	Awarded Value
Homelessness Prevention Services*	Centerpoint Facilitation	4	Yes	\$272,066
2025 Road Rehabilitation Program - Phase 1*	Knelsen Sand & Gravel Ltd.	3	Yes	\$2,229,697
Road Condition Assessment & PM System Updates 2025–2027*	Stantec Consulting Ltd.	3	No	\$251,448
Supply of One (1) Tracked Asphalt Paver (CAH-639)**	NC Equipment	6	No	\$366,933
Rental Vehicles 2025–2027**	Summit Fleet	7	Yes	\$326,657
CAD add-ons for GPPS***	Intergraph Canada ULC (o/a Hexagon)	N/A	No	\$1,303,100

\* Awarded on highest evaluated proposal

\*\*Awarded on lowest cost meeting specifications

\*\*\*Direct Award - Group Purchasing Program



# MAYOR & COUNCIL MANDATORY & DISCRETIONARY EXPENDITURES

For the Period Ending March 31, 2025

Council Member	Annual Budget	Year to Date Actuals	Budget Remaining
<b>Mandatory Expenses</b>	<b>\$388,000</b>	<b>\$61,807</b>	<b>\$326,193</b>
<b>Discretionary Expenditures</b>			
Berg, Grant	\$10,000	\$2,553	\$7,447
Blackmore, Gladys	\$10,000	\$1,355	\$8,645
Bressey, Dylan	\$10,000	-	\$10,000
Clayton, Jackie	\$20,000	\$1,736	\$18,264
O'Connor, Mike	\$10,000	\$2,149	\$7,851
O'Toole, Kevin	\$10,000	\$3,732	\$6,268
Pilat, Wade	\$10,000	\$4,011	\$5,989
Thiessen, Chris	\$10,000	-	\$10,000
Vacant Councillor Position	\$10,000	-	\$10,000
	<b>\$100,000</b>	<b>\$15,537</b>	<b>\$84,463</b>
<b>Total</b>	<b>\$488,000</b>	<b>\$77,344</b>	<b>\$410,656</b>

**Mandatory:** Mandatory expenditures consist of all costs incurred by the Mayor or Councillors for the purpose of attending a Mandatory Event, including travel, conference, meetings, public relations and per diem costs. Mandatory Events are outlined in Policy 100 Council Remuneration and Expense Reimbursement, Schedule A.

**Discretionary:** Discretionary expenditures relate to all costs incurred by the Mayor or Councillors for the purpose of attending a Optional Event including, ticket costs, travel costs, per diems, public relations and education/training events. Annual discretionary expenditures are to the maximum of the Council Professional Development Account budget.

# 2025 STANDING COMMITTEES & COUNCIL MEETINGS RECORD OF ATTENDANCE

Date	Type of Meeting	Chair	Council Alternate	Mayor Clayton	Councillor Berg	Councillor Blackmore	Councillor Bosch	Councillor Bressey	Councillor O'Connor	Councillor O'Toole	Councillor Pilot	Councillor Thiessen
LEGEND: P = PRESENT A = ABSENT O = OBSERVED DC = DEPUTY CHAIR DM = DEPUTY MAYOR CB = CITY BUSINESS V = VIRTUAL ATTENDANCE												
07 Jan	Council Committee of the Whole	Mayor Clayton	as scheduled	P	P	P	P	P	P	P	P	P
13 Jan	City Council	Mayor Clayton	as scheduled	P	P	P (V for evening session)	P	P	P	P	P	P
27 Jan	City Council	Mayor Clayton	as scheduled	V	DM	P	P	P	P	P	A	P
10 Feb	City Council	Mayor Clayton	as scheduled	P	V (left at 4:01)	V (left at 4:08)	P	P	P	P	P	P
12 Feb	Council Committee of the Whole	Mayor Clayton	as scheduled	P	P	P	P	V	P	P	P	P
24 Feb	City Council	Mayor Clayton	as scheduled	P	P	P	P	P	P	P	P (left at 7:48)	P
10 Mar	City Council	Mayor Clayton	as scheduled	V	P	P	-	P	P	P	DM	P
12 Mar	Council Committee of the Whole	Mayor Clayton	as scheduled	P	P	P	-	P	P	P	P	P
24 Mar	City Council	Mayor Clayton	as scheduled	P	P	P	-	P	P	P	P	A
21 Jan	Financial & Administrative Services	Berg	Thiessen / Bressey / Clayton (ex-officio)	P	P	O (arrived at 9:16)	O	P	O (left from 9:05 to 9:16)	O	O	P
04 Feb	Financial & Administrative Services	Berg	Thiessen / Bressey / Clayton (ex-officio)	P	P	O (V)	O	P	O	O	O	P
18 Feb	Financial & Administrative Services	Berg	Thiessen / Bressey / Clayton (ex-officio)		P	O (V)	O (arrived at 10:03)	P	O	O	O (left at 10:22)	P

# 2025 STANDING COMMITTEES & COUNCIL MEETINGS RECORD OF ATTENDANCE

Date	Type of Meeting	Chair	Council Alternate	Mayor Clayton	Councillor Berg	Councillor Blackmore	Councillor Bosch	Councillor Bressey	Councillor O'Connor	Councillor O'Toole	Councillor Pilat	Councillor Thiessen
LEGEND: P = PRESENT A = ABSENT O = OBSERVED DC = DEPUTY CHAIR DM = DEPUTY MAYOR CB = CITY BUSINESS V = VIRTUAL ATTENDANCE												
04 Mar	Financial & Administrative Services	Berg	Thiessen / Bressey / Clayton (ex-officio)		P	O	-	P	-	O	O	P
18 Mar	Financial & Administrative Services	Berg	Thiessen / Bressey / Clayton (ex-officio)	V	P	O (left at 11:01)	-	P	O (V)	-		P
04 Feb	Investment & Strategy	Bressey	Blackmore / Bosch / Clayton (ex-officio)	P	O	P (V)	P	P	O	O	O (left at 10:39)	-
18 Feb	Investment & Strategy	Bressey	Blackmore / Bosch / Clayton (ex-officio)	-	O	P (V)	P	P	O	-	-	-
04 Mar	Investment & Strategy	Bressey	Blackmore / Clayton (ex-officio)	P	O	P	-	P	O (left at 9:33)	O	-	-
18 Mar	Investment & Strategy	Bressey	Blackmore / O'Connor / Clayton (ex-officio)	V	O	DC	-	V	V	-	-	O
21 Jan	Operational Services	Pilat	O'Connor / O'Toole / Clayton (ex-officio)	P	O	O	O	O	P	P	P	O
04 Feb	Operational Services	Pilat	O'Connor / O'Toole / Clayton (ex-officio)	P (arrived at 10:15)	O	O (V)	O	O	P	P	P	
04 Mar	Operational Services	Pilat	O'Connor / O'Toole / Clayton (ex-officio)						P	P	P	
18 Mar	Operational Services	Pilat	O'Connor / O'Toole / Clayton (ex-officio)	V	O	O		O (V)	V	V	V (left from 10:13 to 10:16)	O

# 2025 STANDING COMMITTEES & COUNCIL MEETINGS RECORD OF ATTENDANCE

Date	Type of Meeting	Chair	Council Alternate	Mayor Clayton	Councillor Berg	Councillor Blackmore	Councillor Bosch	Councillor Bressey	Councillor O'Connor	Councillor O'Toole	Councillor Pilot	Councillor Thiessen
LEGEND: P = PRESENT A = ABSENT O = OBSERVED DC = DEPUTY CHAIR DM = DEPUTY MAYOR CB = CITY BUSINESS V = VIRTUAL ATTENDANCE												
21 Jan	Public & Protective Services	Bosch	Blackmore / Berg / Clayton (ex-officio)	P	P	P	P	O (left from 10:31 to 10:38)	O	O	O	O
04 Feb	Public & Protective Services	Bosch	Blackmore / Berg / Clayton (ex-officio)	-	P	V	P	O (left at 9:26)	O	O	O (arrived at 9:04)	O
18 Feb	Public & Protective Services	Bosch	Blackmore / Berg / Clayton (ex-officio)	P (left at 9:56)	P	P	P	O	O	O	O	O
04 Mar	Public & Protective Services		Blackmore / Berg / Clayton (ex-officio)	P (left at 10:39)	P	DC	-	O	O	O	O (arrived at 10:44)	-
18 Mar	Public & Protective Services	Thiessen	Blackmore / Berg / Clayton (ex-officio)	V	P	P	-	O (V)	O (V - arrived at 9:29)	O (V)	-	P



## FINANCIAL &amp; ADMINISTRATIVE SERVICES COMMITTEE - OUTSTANDING ITEMS LIST - MAY 13, 2025

ID	Title	Requested on	People Responsible	Item Notes	Expected Report Date
1359	Downtown Business Improvement Area	4/21/2025	Scott Smith	Council direct Administration to bring information back to a future Council Committee of the Whole meeting with information on how BIA's are being operated in other mid-sized cities in Alberta, and what it would look like if the BIA was dissolved.	Q2 2025
1					