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**TOWN OF HIGH LEVEL**  
**DEPARTMENTAL REPORT**  
**FINANCIAL SERVICES**  
**November 2019**

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## Accounts Receivable

Outstanding balance as at November 30, 2019: \$348,224.50

Greater than 91 days outstanding (included in total): \$171,453.05

Outstanding receivable balances are expected to be paid as they are the same customers that have been known to pay late in prior periods. The bulk of the total balance (\$228,849.18) is due to one customer. Of that balance, \$153,692.30 has been outstanding for greater than 91 days.

## Taxation

Outstanding balance as at November 30, 2019: \$524,223.34

Arrears as at November 30, 2019: \$230,529.16

In January, the Alberta Government notified the Town that they will be sending the GIPOT amount for the properties previously deemed ineligible. The 2019 total is \$16,492.56 and the 2020 total is \$16,124.61. These amounts are included in the above outstanding balance.

## Disaster Recovery Funding (DRP)

To date, Finance has submitted four DRP projects to the provincial government for review totalling \$3,298,027.86. Finance will continue to submit the remaining projects as reconciliations are completed, but will be unable to submit the Emergency Operations for Fire Response and Mutual Aid projects until the Town receives all firefighting invoices. The year-to-date total expenses for the event as at November 30, 2019 are \$8,439,247.53. Finance received a few large invoices from municipalities in December 2019 and expects that the total cost for the Chuckegg Creek Wildfire will exceed \$9 million.

Town of High Level  
For the Eleven Months Ending November 30, 2019

	Revenue Actual A	Approved Budget	Working Budget (B)	Percentage of Budget Received (A/B)	Variance (B-A)	Expense Actual (C)	Approved Budget	Working Budget (D)	Percentage of Budget Used (C/D)	Variance (D-C)	Net Cost Actual (A-C)	Budget (B-D)
Council & Other Legislative						\$333,584.01	\$396,606.00	\$396,606.00	84.11%	63,021.99	(\$333,584.01)	(\$396,606.00)
General Administration	563,561.41	635,288.00	635,288.00	88.71%	71,726.59	1,260,157.08	1,517,758.00	1,517,758.00	83.03%	257,600.92	(\$696,595.67)	(882,470.00)
Health and Safety						89,353.84	117,382.00	117,382.00	76.12%	28,028.16	(\$89,353.84)	(117,382.00)
RCMP Services						88,053.00	165,000.00	165,000.00	53.37%	76,947.00	(\$88,053.00)	(165,000.00)
Fire Fighting & Preventive Services	140,678.08	207,500.00	207,500.00	67.80%	66,821.92	584,231.08	714,865.00	714,865.00	81.73%	130,633.92	(\$443,553.00)	(507,365.00)
Wildland Urban Interface (Note 1)		205,520.00	205,520.00			104,409.14	205,520.00	205,520.00	50.80%	101,110.86	(104,409.14)	0.00
Disaster Services & Emergency Measures		60,000.00	60,000.00		60,000.00	65,137.87	153,856.00	153,856.00	42.34%	88,718.13	(\$65,137.87)	(93,856.00)
Chuckegg Creek Wildfire (Note 2)						8,449,386.86				(8,449,386.86)	(8,413,771.55)	0.00
Ambulance Service						7,930.98	14,000.00	14,000.00	56.65%	6,069.02	(\$7,930.98)	(14,000.00)
Bylaw	35,615.31	47,000.00	47,000.00	75.78%	47,000.00	290,556.44	337,064.00	337,064.00	86.20%	46,507.56	(\$254,941.13)	(290,064.00)
Building Inspections	32,651.53	68,120.00	68,120.00	47.93%	36,370.00	35,726.09	56,220.00	56,220.00	63.55%	20,493.91	(\$3,074.56)	11,900.00
Common Services		17,926.00	17,926.00		(657,465.28)	542,922.15	728,918.00	728,918.00	74.48%	185,995.85	(\$542,922.15)	(710,992.00)
Roads, Streets, Walk & Lighting	31,750.00	1,500.00	1,500.00	2116.67%	(1,409,089.48)	877,360.28	1,271,840.00	1,271,840.00	68.98%	394,479.72	(\$845,610.28)	(1,270,340.00) Note 5
Airport	675,391.28	580,000.00	580,000.00	116.45%	241,837.17	609,699.10	782,728.00	782,728.00	77.89%	173,028.90	\$65,692.18	(202,728.00)
Water Supply & Distribution	1,410,589.48	1,505,000.00	1,505,000.00	93.73%	1,302,068.90	1,330,808.79	1,505,000.00	1,505,000.00	88.43%	174,191.21	\$79,780.69	
Sanitary Sewage Services	338,162.83	470,500.00	470,500.00	71.87%	354,483.72	193,013.29	470,499.00	470,499.00	41.02%	277,485.71	\$145,149.54	1.00
Garbage Collection	202,931.10	223,000.00	223,000.00	91.00%	217,555.00	153,977.14	223,001.00	223,001.00	69.05%	69,023.86	\$48,953.96	(1.00)
Family & Community Support Services	116,016.28	135,032.00	135,032.00	85.92%	131,999.22	154,653.31	174,607.00	174,607.00	88.57%	19,953.69	(\$38,637.03)	(39,575.00)
Cemetaries	5,445.00	3,000.00	3,000.00	181.50%	11,906.11	3,000.00	23,162.00	23,162.00	51.40%	11,255.89	(\$6,461.11)	(20,162.00)
Planning, Zoning, Development	3,032.78	7,700.00	7,700.00	39.39%	7,700.00	541,988.32	163,436.00	163,436.00	331.62%	(378,552.32)	(\$538,955.54)	(155,736.00) Note 4
Economic Development		40,000.00	40,000.00	0.00%	(1,101.22)	247,583.21	72,000.00	72,000.00	343.87%	(175,583.21)	(\$247,583.21)	(32,000.00)
Subdivision Land & Developments						12,673.50	25,000.00	25,000.00	50.69%	12,326.50	(\$12,673.50)	(25,000.00)
Land, Housing and Building Rentals	41,101.22	39,500.00	39,500.00	104.05%	1,229.75	6,067.07	15,271.00	15,271.00	39.73%	9,203.93	\$35,034.15	24,229.00
Recreation Admin						58,285.27	69,643.00	69,643.00	83.69%	11,357.73	(\$58,285.27)	(69,643.00)
Special Programs	38,270.25	44,500.00	44,500.00	86.00%	44,500.00	131,119.79	154,161.00	154,161.00	85.05%	23,041.21	(\$92,849.54)	(109,661.00)
Pool	92,599.25	207,500.00	207,500.00	44.63%	202,780.00	389,679.45	483,347.00	483,347.00	80.62%	93,667.55	(\$297,080.20)	(275,847.00)
Pool Building						107,766.71	111,900.00	111,900.00	96.31%	4,133.29	(\$107,766.71)	(111,900.00)
Parks	4,720.00	5,500.00	5,500.00	85.82%	5,500.00	84,663.32	136,308.00	136,308.00	62.11%	51,644.68	(\$79,943.32)	(130,808.00)
Arena	83,126.14	161,200.00	161,200.00	51.57%	144,929.01	284,494.15	348,869.00	348,869.00	81.55%	64,374.85	(\$201,368.01)	(187,669.00)
Arena Building		85,000	85,000	0.00%	72,932.63	141,320.22	270,764	270,764	52.19%	129,443.78	(\$141,320.22)	(185,763.00)
Library	16,270.99	17,875.00	17,875.00	91.03%	#REF!	154,180.81	192,117.00	192,117.00	80.25%	37,936.19	(\$137,909.82)	(174,242.00)
Museum	12,067.37	138,300.00	138,300.00	8.73%	138,300.00	172,677.10	268,350.00	268,350.00	64.35%	95,672.90	(\$160,609.73)	(130,050.00)
Museum Building		50,000	50,000	0.00%	#REF!	16,251.51	92,814	92,814	17.51%	76,562.49	(\$16,251.51)	(42,813.00)
Requisitions						1,012,433	1,310,857	1,310,857	77.23%	298,424.38	(\$1,012,432.62)	(1,305,074.00)
<b>Sub-Total</b>	<b>3,843,980</b>	<b>4,956,461</b>	<b>4,956,461</b>	<b>77.55%</b>	<b>1,112,481</b>	<b>18,544,050</b>	<b>12,572,863</b>	<b>12,572,863</b>	<b>147.49%</b>	<b>(\$6,311,706.52)</b>	<b>( 14,664,454 )</b>	<b>( 7,610,617 )</b>
<b>General Municipal Revenues</b>												
Taxes and Grants-in-Place of Taxes	\$5,868,314.43	5,932,616	5,932,616	98.92%	64,302						\$5,868,314.43	\$5,926,831.00
Other Revenue from own Sources	1,348,251.71	1,673,786.00	1,673,786.00	80.57%	325,255.72						\$1,348,251.71	1,673,786.00
Recovered Revenue	507,987.88	10,000.00	10,000.00	5079.88%	(497,987.88)	-				-	\$507,987.88	10,000.00
<b>Total General Revenue</b>	<b>7,724,554</b>	<b>7,616,402</b>	<b>7,616,402</b>	<b>98.60%</b>	<b>(\$108,151.93)</b>	<b>-</b>				<b>-</b>	<b>\$7,719,047.50</b>	<b>\$7,610,617.00</b>
<b>Total</b>	<b>11,568,534</b>	<b>12,572,863</b>	<b>12,572,863</b>	<b>92.01%</b>	<b>1,004,329</b>	<b>18,544,050</b>	<b>12,572,863</b>	<b>12,572,863</b>	<b>147.49%</b>	<b>(\$6,317,491.61)</b>	<b>( 6,945,407 )</b>	

**Unbudgeted Operating Expenses Approved via Council Resolution:**

Resolution #213-19/#242-19 - Hourly Staff Wildfire Compensation - Funded from General Reserves	\$ 23,323.00											
Resolution #233-19 - Aquatic Centre Fire Alarm System - Funded from General Reserves	35,000.00											
Resolution #240-19 - Communications Coordinator - Funded from General Reserves	30,000.00											
Resolution #258-19 - Relocation of Agricultural Society - Funded from General Reserves	500,000.00											
Resolution #287-19 - "Welcome Home" Signs - Funded from General Reserves	14,864.00											
Resolution #288-19 - Relocation of Agricultural Society - Funded from General Reserves	462,000.00											
Resolution #269-19 - Lease of Engine 2 Replacement - Funded from Fire Equipment Reserves	15,000.00											
Resolution #329-19 - Human Resources Issue 2019-001 - Funded from General Reserves	53,604.11											
Resolution #350-19 - WUI Team Budget Shortfall - Funded from Equipment Reserves	6,689.16											
Resolution #354-19 - Capital Project Concept Plan - Funded from General Reserves	12,000.00											
Resolution #378-19 - Deputy Fire Chief and Community Peace Officer less Manager of Protective Services	( 4,049.00 )											
	<b>1,133,791.11</b>											
Resolution #288-19 - Sale of Land - Transferred to General and Future Development Reserves	<b>( 505,000.00 )</b>											
	<b>\$ 628,791.11</b>											

**Unbudgeted Capital Expenses Approved via Council Resolution:**

Resolution #321-19 - Amber Heights Lift Station Capital Project - Funded from Utilities Reserves	\$ 86,556.00											
	<b>\$ 86,556.00</b>											

**Notes**

- 1 - The Wildland Urban Interface Team Budget (23-02) has been added to this line (\$205,520.27 to revenues and expenses)
- 2 - As at November 30, the Town of High Level has received a \$4,150,044.50 advance from the Disaster Recovery Program Funding - this amount is currently in Deferred Revenue and all funding received or receivable will be recorded in revenue during year end journal entries
- 3 - Actual expense was \$22,230 and \$17,230 was recovered from insurance (\$5,000 deductible not recovered).
- 4 - Resolution #288-19 has been paid.
- 5 - The remainder of the prepaid maintenance contract has been returned from the subcontractor as the contract has been terminated.
- 6 - Land sale of \$505,000 (Resolution #288-19).
- 7 - Overlevy in 2018 of \$62,813 - amount will be recognized as revenue from liability account as a year end entry.