

Voluntary Grenfell

*For the Establishment of Voluntary Interaction
Between Resident and Local Government*

2016

Free.

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Whatever you wish that others would do to you, do also to them

Matthew 7:12

Fellow Resident of Grenfell,

The information and data in this booklet was compiled to empower you.

You will find no political agenda in these pages. You will find no information that you could not verify for yourself. You are not being asked for your money or your vote. The opinions expressed herein are those of the author. You can decide to either accept or discard them in accordance to your world-view.

You are being asked to think about a question:

Is it wrong for you to force another person to give you their money?

Although this question is very simple, it carries a heavy load behind it:

If it is wrong for you, it is wrong for me, and it is wrong for your neighbor.

This action is called “extortion.”

Extortion:

The practice of obtaining something, especially money, through force or threats.

Can I ask you a question?

When you receive your Tax Assessment Notice in the mail every year, how does it make you feel?

If you are overwhelmed by warm, joyful feelings, I'm afraid that this brings our conversation to a close.

However, if you experience something negative, I can offer an explanation for those feelings. I will suggest that your instincts are telling you the truth, that something is wrong with that piece of paper.

This booklet not only suggests that your negative feelings are appropriate, but also that there is no practical justification for property taxation in the Town of Grenfell.

When I say “no practical justification,” I mean it. There has never been a practical justification for it and there never will be.

This booklet contains my analysis of the Town's financial activities for the years of 2013, 2014, and 2015. Through this analysis, I have arrived at a possible solution that renders the concept of Property Taxation invalid. This can be accomplished without the elimination or lessening of a single public service, a single salary, or a single position.

If we are to understand a problematic concept, we need to define it.

If we refuse to define a problem or refuse to look at it, we also refuse to solve it.

I think we are in the habit of labeling a lot of things for what they are not. We call this habit “Political Correctness.” We indulge in this habit on a daily basis to avoid discomfort.

This booklet will not be politically correct, it will be honest.

Remember that “honest” does not mean “true.” It is entirely possible for someone to honestly assert something that is untrue. You must decide for yourself what is true.

So, we need to define the concept of “Government.”

How would you define it?

To find a practical definition for “government,” we need to discover the characteristic that every government throughout history has had in common.

How will we know that we have figured out what the characteristic is?

We will apply the characteristic to the concept. If a government does not have that characteristic, it is no longer a government. It is something else.

Is it wrong for you to force another person to give you their money?

If it is wrong for you, it is wrong for me, and it is wrong for your neighbor.

What is a citizen?

- A human being.

What is a government?

- A group of human beings.

What is taxation?

- It is when a group of human beings (called “government”) force other human beings (called “citizens”) to give them money.

I suggest that taxation is the characteristic that every government has in common.

When you remove the concept of taxation from the concept of government, you dissolve the concept of government.

If it is wrong for you to force another person to give you their money, why is it okay for a group of people called “Government” to force you to give them money?

I know this can be hard to digest. This knowledge goes against what culture has taught us.

We are not discussing a matter of common sense, since that which is currently common is insensible. We are talking about what is moral. Your moral code may be different than mine, or it might come from a different place, but that is okay.

When you open your Tax notice, I suggest that the sinking feeling in your gut is the result of a simple truth: someone is forcing you to give them money. And that is wrong. You may not have realized it intellectually, but that which is inside you, that which makes you human, knows that it is wrong.

Through the lens of whichever moral code you adhere to, ask yourself:

In what scenario is extortion okay?

The basis of this booklet is that extortion is never morally permissible.

If you are willing to accept this basis, we can move on to the nuts and bolts of how we could function as a community without the use of extortion.

It is important to realize that regardless of what you read in the remainder of this booklet, extortion is wrong. It always has been and it always will be.

Nobody, including me, can tell you how you should or should not live your life. Nobody can tell you what to think or what to do without your permission. Nobody knows what is best for you better than you.

Nobody, including me, can force a system onto a community and expect it to be successful.

You are the community.

You know what is best for you.

The remainder of this booklet contains a suggestion. Whether or not it works is unimportant.

The importance rests on the proof that there is more than one way for the Town of Grenfell to be functional and successful.

I assert that a system that relies on extortion is not functional, it is the opposite.

I assert that a system that relies on extortion can never be successful, it can only give the illusion of success.

The concept that a human being can be morally justified in forcing you to give them money is a belief.

Do you believe in it?

THE VERY COMPLICATED, SCARY PLAN

The Town of Grenfell provides various services.

Where there are services there must be expenses.

Where there are expenses there must be revenues.

The relationship between expense and revenue determines profit.

Profit measures how valuable the service is to the consumer.

I suggest that the Town of Grenfell ought to function as a business.

This means that the Town would charge a fair price for the services they provide.

A “fair price” for a service is determined by how much it costs to provide the service.

I reviewed the Statements of Financial Activities for 2013, 2014, and 2015 because I wanted to know:

- A) How much did the Town of Grenfell profit?
- B) Could the Town turn a profit if they did not rely on Property Taxation?

Before we enter this world of numbers, it is critical to understand the concept of profit. Some of you may already be familiar with this, but I would like to make sure that everyone is on the same page.

When you want to know how much money you have made, you take your sales (revenue) and you subtract your costs (expenses). The number that you are left with is your profit.

If you want to know if your profits are on track with your goals (or budget), you can determine what your profit dollars look like as a percentage.

To do this you divide your total profit dollars by your total sales dollars and multiply that figure by 100.

Planning for a certain Profit Percentage is an easy way to track the relationship between your costs and your sales.

In the interests of long term consistency, it is more accurate to say, “I would like to make a 50% gross margin (profit) on this service.” As opposed to saying “I would like to profit by \$5000 on this service.”

With our knowledge of profit and how it is more accurate to show it as a percentage, let’s take a look at the Town’s profitability from 2013 to 2015.

Summary of Actual Profitability	2013	2014	2015	Total
Revenue	\$1,992,874.07	\$1,791,538.59	\$1,915,894.63	\$5,700,307.29
Expenses	\$1,518,892.69	\$1,604,174.61	\$1,412,041.32	\$4,535,108.62
Revenue Less Expenses	\$473,981.38	\$187,363.98	\$503,853.31	\$1,165,198.67
Profit Margin %				20.4%

It is kind of fun to say, “The Town made 1.16 MILLION dollars in three years!” But for our purposes, that isn’t important. What is important to notice is the highlighted 20.4% Profit Margin Percentage.

Please Note:

- All of these figures are detailed in the back portion of the booklet.
- You can go to the Town Office and request the “Statements of Financial Activities from 2013, 2014, and 2015” to verify that I am presenting these figures accurately.
- You may notice that I am bypassing an important piece of the puzzle: the portion of your Tax Assessment Notice that is devoted to public schooling. This booklet would double in width if I were to delve into that topic, so I am excluding it in the interests of simplicity. That area is not exempt from this sort of revaluation.

Now that we know where the Town currently stands in terms of profit, what are we trying to accomplish with that information?

We are trying to reformat the system so that the Town can make a comparable profit margin without having to extort money from us through Property Taxation. That might sound challenging, but let’s break it down into manageable steps.

- 1. Determine how much revenue was accumulated through Property Taxation.**
- 2. Remove the Taxation dollars from the rest of the revenue.**

In doing this, we will know how much revenue we have to work with during our reformatting process.

Revenue Less Taxation	2013	2014	2015	Total
Actual Revenue	\$1,992,874.07	\$1,791,538.59	\$1,915,894.63	\$5,700,307.29
Total Taxation	\$673,187.55	\$714,149.38	\$732,167.99	\$2,119,504.92
Revenue Less Taxation	\$1,319,686.52	\$1,077,389.21	\$1,183,726.64	\$3,580,802.37

Here you can see that the Town “earned” 2.1 million dollars from Property Taxation in 3 years. More importantly, we now have a new total revenue to work with (highlighted).

What’s next? Now that we have figured out how much revenue we have to work with, we need to determine how much the Town had to spend in order to initiate the Property Tax procedure.

Since Property Taxes are no longer a source of revenue for the Town, they are no longer an expense either. So, just as we did with revenue:

- 1. Determine how much Property Taxation cost the Town.**
- 2. Remove the Taxation costs from the rest of the expenses.**

In doing this, we will know how high our expenses are during our reformatting process.

Adjusted Expenses	2013	2014	2015	Total
Expenses	\$1,518,892.69	\$1,604,174.61	\$1,412,041.32	\$4,535,108.62
Taxation Expenses	\$12,055.44	\$13,770.40	\$15,187.42	\$41,013.26
Expenses Less Taxation	\$1,506,837.25	\$1,590,404.21	\$1,396,853.90	\$4,494,095.36

Here you can see that the total cost of Property Taxation for the Town was \$41,013.26. Once that cost is removed, we are left with a new total for our expenses (highlighted).

Can you foresee the challenge ahead?

What happens when we determine the profitability of our new total revenue and our new total expenses?

Adjusted Actual Profitability	2013	2014	2015	Total
Revenue Less Taxation	\$1,319,686.52	\$1,077,389.21	\$1,183,726.64	\$3,580,802.37
Expenses	\$1,506,837.25	\$1,590,404.21	\$1,396,853.90	\$4,494,095.36
Revenue Less Expenses	\$(187,150.73)	\$(513,015.00)	\$(213,127.26)	\$(913,292.99)
Profit Margin %				-25.5%

How are we going to make up for a -25.5% profit margin? How could this possibly work without Taxation?

Remember the original plan: **The Very Complicated, Scary Plan.**

We need to figure out how to turn a profit through the services that the Town provides.

So let's break this down into manageable steps as well:

- 1. Determine the Gross Margin (profit) that the Town currently generates through their services.**
- 2. Determine how much more the Town would need to charge for their services in order to achieve a 20% profit margin.**

There are quite a few services that the Town of Grenfell provides. The ones that we are interested in are the billable services.

The billable services can be broken down into 4 major groups:

- 1. Utilities** – Water and Sewer
- 2. Recreation and Cultural Services** – the Grenfell Recreational Park, the Community Hall, the Curling Rink etc.
- 3. Fire Protection Services**
- 4. Environmental Services** – Garbage Disposal

Here are the current profitability calculations for each of those 4 major groups:

Utilities Current Profitability	2013	2014	2015
Annual Revenues	\$316,572.43	\$318,421.42	\$346,567.68
Annual Expenses	\$350,954.21	\$368,917.15	\$281,635.18
Annual Profit Dollars	\$(34,381.78)	\$(50,495.73)	\$64,932.50
Annual Gross Profit Margin %	-10.86 %	-15.86 %	18.74 %
2013-2015 Total Revenues	\$981,561.53		
2013-2015 Total Expenses	\$1,001,506.54		
2013-2015 Profit Dollars	\$(19,945.01)		
2013-2015 Gross Profit Margin %	-2.0%		

➤ Continued

Recreation and Cultural Services Current Profitability	2013	2014	2015
Annual Revenues	\$360,172.51	\$79,868.47	\$83,380.07
Annual Expenses	\$368,029.23	\$384,705.31	\$398,960.05
Annual Profit Dollars	\$(7,856.72)	\$(304,836.84)	\$(315,579.98)
Annual Gross Profit Margin %	-2.18%	-381.67	-378.48
2013-2015 Total Revenues	\$523,421.05		
2013-2015 Total Expenses	\$1,151,694.59		
2013-2015 Profit Dollars	\$(628,273.54)		
2013-2015 Gross Profit Margin %	-120.0%		
Fire Protection Service Current Profitability	2013	2014	2015
Annual Revenues	\$23,591.28	\$49,981.12	\$44,336.31
Annual Expenses	\$83,378.98	\$94,415.96	\$57,447.65
Annual Profit Dollars	(59,787.70)	\$(44,434.84)	\$(13,111.34)
Annual Gross Profit Margin %	-253.43%	-88.90%	-29.57%
2013-2015 Total Revenues	\$117,908.71		
2013-2015 Total Expenses	\$235,242.59		
2013-2015 Profit Dollars	\$(117,333.88)		
2013-2015 Gross Profit Margin %	-99.5%		

➤ Continued

Environmental Services Current Profitability	2013	2014	2015
Annual Revenues	\$112,431.75	\$114,933.88	\$132,331.67
Annual Expenses	\$172,431.18	\$195,880.34	\$185,670.99
Annual Profit Dollars	\$ (59,999.43)	\$ (80,946.46)	\$(53,339.32)
Annual Gross Profit Margin %	-53.37%	-70.43%	-40.31%
2013-2015 Total Revenues	\$359,697.30		
2013-2015 Total Expenses	\$553,982.51		
2013-2015 Profit Dollars	\$(194,285.21)		
2013-2015 Gross Profit Margin %	-54.0%		

You're correct, that is a lot of data. Remember though, we only need to worry about those profit margin percentages.

On Utilities, the Town is losing 2%. On Recreation and Cultural Services, they are losing 120%. Recreation and Cultural Services are losing the most money, but second and third behind them are the Fire Protection and Environmental Services, losing 99.5% and 54% respectively.

This indicates an imbalance:

Do you value running water, flushing toilets, playing or watching hockey games, going swimming, not having your house burn down, and being able to wheel your garbage bin to the curb?

If you do value these services, would you be willing to pay for them, just as you pay for your groceries, your power, and your heat?

Why is the Town losing such a massive amount of money on services that we all want?

Adjusted Actual Profitability	2013	2014	2015	Total
Revenue Less Taxation	\$1,319,686.52	\$1,077,389.21	\$1,183,726.64	\$3,580,802.37
Expenses	\$1,506,837.25	\$1,590,404.21	\$1,396,853.90	\$4,494,095.36
Revenue Less Expenses	\$(187,150.73)	\$(513,015.00)	\$(213,127.26)	\$(913,292.99)
Profit Margin %				-25.5%

Are you beginning to understand where that -25% loss is coming from? What are we going to do about it?

Remember the manageable steps:

1. Determine the Gross Margin that the Town currently generates through their services. ✓
2. **Determine how much more the Town would need to charge for their services in order to achieve a 20% profit margin.**

Here are the calculations for Step 2, one service at a time:

➤ Utilities

Estimated Profitability 20% Gross Margin	2013	2014	2015
Required Revenue	\$438,692.76	\$461,146.44	\$352,043.98
Annual Expenses	\$350,954.21	\$368,917.15	\$281,635.18
Annual Profit Dollars	\$87,738.55	\$92,229.29	\$70,408.80
2013-2015 Required Revenues			\$1,251,883.18
2013-2015 Total Expenses			\$1,001,506.54
2013-2015 Profit Dollars at 20% GM			\$250,376.64
Billing Increase Percentage to Achieve a 20% Gross Margin	2013	2014	2015
Water Bills - Annual Dollar Increase	\$ 122,120.33	\$ 142,725.02	\$ 5,476.30
Water Bills - Annual Increase Percentage	27.8%	31.0%	1.6%

Back in 2013 and 2014, the Town would have had to charge you 27.8% and 31% more on your Water/Sewer services in order to achieve a 20% margin.

However, it looks like they almost beat us to the punch in 2015. Your bill for this service would have only needed to increase by 1.6%. Would you even notice that?

It's also important to realize that, in this hypothetical scenario, you have not paid a dime in Property Taxes. Therefore you should be able to afford whatever service charge increases the Town needs to implement.

➤ **Recreation and Cultural Services**

Estimated Profitability 20% Gross Margin	2013	2014	2015
Required Revenue	\$460,036.54	\$480,881.64	\$498,700.06
Annual Expenses	\$368,029.23	\$384,705.31	\$398,960.05
Annual Profit Dollars	\$92,007.31	\$96,176.33	\$99,740.01
2013-2015 Required Revenues			\$1,439,618.24
2013-2015 Total Expenses			\$1,151,694.59
2013-2015 Profit Dollars at 20% GM			\$287,923.65
Billing Increase Percentage to Achieve a 20% Gross Margin	2013	2014	2015
Service Charges - Annual Dollar Increase	\$ 99,864.03	\$ 401,013.17	\$ 415,319.99
Service Charges - Annual Increase %	21.7%	83.4%	83.3%

In 2015, the Town would have needed to charge 83.3% more in order to meet their 20% margin.

Remember, this is our entertainment: hockey, swimming, camping, playing baseball, attending cabarets, etc. Entertainment is not a life-necessity, but it is nice to have these facilities.

Would you have been willing to pay more to attend a cabaret or to have your children play hockey in 2015? If yes, then you would have realized that this 83.3% increase was not arbitrary, it was an exact reflection of how much it costs to provide the services you enjoy.

➤ **Fire Protection Services**

Estimated Profitability 20% Gross Margin	2013	2014	2015
Required Revenue	\$104,223.73	\$118,019.95	\$71,809.56
Annual Expenses	\$83,378.98	\$94,415.96	\$57,447.65
Annual Profit Dollars	\$20,844.75	\$23,603.99	\$14,361.91
2013-2015 Required Revenues	\$294,053.24		
2013-2015 Total Expenses	\$235,242.59		
2013-2015 Profit Dollars at 20% GM	\$58,810.65		
Billing Increase Percentage to Achieve a 20% Gross Margin	2013	2014	2015
Service Charges - Annual Dollar Increase	\$ 80,632.45	\$ 68,038.83	\$ 27,473.25
Service Charges - Annual Increase %	77.4%	57.7%	38.3%

It is not only the residents of Grenfell who benefit from our Fire Department. This service stretches out to the Municipalities of Chester, Elcapo, and Wolseley. These areas pay the Town of Grenfell a certain amount every year for this service, as does the Sakimay Reserve. We are currently losing 99.5% by providing this service, are we charging enough?

➤ Continued

➤ **Fire Protection Services**

Fire Protection Services Current Revenues	2013	2014	2015
Fire Call Charges	\$16,291.28	\$17,667.95	\$35,686.31
R.M. of Wolseley	\$2,025.00	\$3,025.00	\$3,025.00
R.M. of Chester	\$1,075.00	\$1,075.00	\$1,075.00
Sakimay Fire Agreement	\$1,350.00	\$4,050.00	\$1,350.00
R.M. of Elcapo	\$2,850.00	\$2,850.00	\$3,200.00
Donations - Fire Department	\$ -	\$21,313.17	\$ -
Annual Totals	\$23,591.28	\$49,981.12	\$44,336.31
2013-2015 Total	\$		117,908.71

I would like to point out something else.

Even with Property Taxation, the residents of Grenfell donated \$21,313.17 to the Fire Department in 2014. This indicates that we value the service. Could we value it 38.3% more?

➤ **Environmental Services**

Estimated Profitability 20% Gross Margin	2013	2014	2015
Required Revenue	\$215,538.98	\$244,850.43	\$232,088.74
Annual Expenses	\$172,431.18	\$195,880.34	\$185,670.99
Annual Profit Dollars	\$43,107.80	\$48,970.09	\$46,417.75
2013-2015 Required Revenues			\$692,478.14
2013-2015 Total Expenses			\$553,982.51
2013-2015 Profit Dollars at 20% GM			\$138,495.63
Billing Increase Percentage to Achieve a 20% Gross Margin	2013	2014	2015
Service Charges - Annual Dollar Increase	\$ 103,107.23	\$ 129,916.55	\$ 99,757.07
Service Charges - Annual Increase %	47.8%	53.1%	43.0%

The major service here is garbage and recycling collection.

This is a matter of convenience. Could you haul your own waste to the landfill? Of course you could. Do you want to?

If you value the convenience of having garbage bins, the Town would have needed to charge you 43% more in 2015 for that service.

That's all it takes, friend.

Would you like to see what the Town's profitability could have looked like if they had employed this voluntary system?

Profit by Removing Taxation and Establishing a 20% Gross Margin on Billable Services				
Estimated Profitability	2013	2014	2015	Total
Revenue Less Taxation	\$ 1,319,686.52	\$ 1,077,389.21	\$ 1,183,726.64	\$ 3,580,802.37
Expenses Less Taxation	\$ 1,506,837.25	\$ 1,590,404.21	\$ 1,396,853.90	\$ 4,494,095.36
Utilities @ 20% Margin	\$ 112,120.30	\$ 142,725.00	\$ 5,476.30	\$ 260,321.60
Recreation & Cultural Services @ 20% Margin	\$ 99,864.03	\$ 401,013.20	\$ 415,320.00	\$ 916,197.23
Fire Protective Services @ 20% Margin	\$ 80,632.45	\$ 68,038.83	\$ 27,473.25	\$ 176,144.53
Environmental Services @ 20% Margin	\$ 103,107.20	\$ 129,916.50	\$ 99,757.07	\$ 332,780.77
Estimated Profit	\$ 208,573.25	\$ 228,678.53	\$ 334,899.36	\$ 772,151.14
Profit Margin %				14.7

If the Town had charged a fair price for the services that they provided, they could have generated an average profit of 14.7% for the years of 2013, 2014, and 2015. Granted, this 5.7% decrease represents \$393,047.53. However, they would have earned that 14.7% without forcing you to pay for services that you may or may not utilize.

It doesn't matter if this version of a voluntary system is practical, what matters is that we are free to explore new ways of interacting with each other.

I cannot tell you what to do with this information.

Nobody can tell you how you should or should not live your life. Nobody can tell you what to think or what to do without your permission.

Nobody, including me, can force a system onto a community and expect it to be successful.

You are the community.

You know what is best for you.

I would like to thank you sincerely for allowing me to guide you through my little project.

It is no measure of health to be well adjusted to a profoundly sick society.

Jiddu Krishnamurti

Town of Grenfell - Statement of Financial Activities - 2013-2015			
Total Revenues			
Taxation	2013	2014	2015
Municipal Taxes	\$ 665,582.03	\$ 706,119.18	\$ 723,356.06
Trailer License Fees	\$ 1,495.65	\$ 1,265.55	\$ 1,380.60
Penalties on Tax Arrears	\$ 6,109.87	\$ 6,764.65	\$ 7,023.18
Accounts Receivable Interest	\$ -	\$ -	\$ 408.15
Total	\$ 673,187.55	\$ 714,149.38	\$ 732,167.99
Fees and Charges	2013	2014	2015
Custom Work	\$ 661.64	\$ 9,306.57	\$ 8,247.17
Other Rentals - Signs	\$ 2,200.00	\$ 3,301.00	\$ 2,720.00
Rental - Lilac Room	\$ -	\$ -	\$ 355.00
Rental - Farm Land - Lagoon Site	\$ 850.00	\$ 850.00	\$ 850.00
Rentals - Furniture/Equipment	\$ -	\$ -	\$ 30.00
Policing Fees - Fines	\$ 2,610.60	\$ 2,967.64	\$ 2,534.88
Fire Call Charges	\$ 16,291.28	\$ 17,667.95	\$ 35,686.31
Curling Rink Fees	\$ 1,382.13	\$ 1,358.53	\$ 1.00
Community Hall Fees	\$ 8,645.00	\$ 9,995.00	\$ 11,137.10
Cemetery Fees	\$ 750.00	\$ 1,625.00	\$ 1,800.00
Licenses and Permits	\$ 1,195.00	\$ 1,375.00	\$ 2,665.00
Recovery of Expenses	\$ -	\$ -	\$ 2,009.32

Recovery of Expenses	\$ -	\$ -	\$ 2,009.32
Building Inspection Fees	\$ 1,526.67	\$ 3,036.95	\$ 7,184.83
Tax Certificate	\$ 250.00	\$ 300.00	\$ 400.00
Landfill Collection Fees	\$ 111,681.75	\$ 113,308.88	\$ 130,531.67
Fines/Pound Fees	\$ 40.00	\$ 40.00	\$ -
Total	\$ 148,084.07	\$ 165,132.52	\$ 206,152.28

Utilities	2013	2014	2015
Water	\$ 258,687.98	\$ 259,811.27	\$ 282,362.48
Sewer	\$ 57,884.45	\$ 58,610.15	\$ 64,168.02
Total	\$ 316,572.43	\$ 318,421.42	\$ 346,530.50

Unconditional Transfers	2013	2014	2015
MOG Revenue Sharing	\$ 236,134.00	\$ 229,565.00	\$ 237,109.00
Total	\$ 236,134.00	\$ 229,565.00	\$ 237,109.00

Conditional Grants	2013	2014	2015
Federal Gas Tax Monies	\$ 59,373.40	\$ 59,478.30	\$ 59,583.20
CIF Community Initiatives	\$ -	\$ 25,000.00	\$ 9,520.00
Transit Disabled	\$ 3,714.00	\$ 4,023.00	\$ 4,021.00
Eco Centre - Provincial	\$ 7,560.00	\$ 9,367.50	\$ 9,000.00

Eco Centre - Local	\$ 7,560.00	\$ 9,367.50	\$ 9,000.00
Recreation	\$ -	\$ 3,548.16	\$ 12,500.00
R.M. of Wolseley	\$ 2,025.00	\$ 3,025.00	\$ 3,025.00
R.M. of Chester	\$ 1,075.00	\$ 1,075.00	\$ 1,075.00
Sakimay Fire Agreement	\$ 1,350.00	\$ 4,050.00	\$ 1,350.00
R.M. of Elcapo	\$ 2,850.00	\$ 2,850.00	\$ 3,200.00
Student Employment	\$ 1,800.00	\$ -	\$ -
Heavy Haul	\$ 550.00	\$ -	\$ -
Total	\$ 87,857.40	\$ 121,784.46	\$ 112,274.20
Grants in Lieu of Taxes			
	2013	2014	2015
RCMP	\$ 1,747.67	\$ 1,884.62	\$ 4,102.05
Grants in Lieu	\$ -	\$ -	\$ (8.32)
SaskEnergy	\$ 29,438.02	\$ 36,758.69	\$ 31,006.36
Sasktel	\$ 2,054.07	\$ 2,051.80	\$ -
Housing Authority	\$ 8,888.84	\$ 9,501.76	\$ 9,716.28
CPR Mainline	\$ 8,347.37	\$ 8,826.90	\$ 9,245.33
SPC Surcharge	\$ 48,683.50	\$ 52,706.17	\$ 39,825.99
Total	\$ 99,159.47	\$ 111,729.94	\$ 93,887.69

Capital Asset Proceeds	2013	2014	2015
Sale of Vehicles - Gain/Loss	\$ (3.00)	\$ 2,802.58	\$ 350.00
Sale of Equipment Gain/Loss	\$ 1,150.00	\$ -	\$ 2,416.00
Sale of Equipment Gain/Loss	\$ -	\$ -	\$ 105.00
Total	\$ 1,147.00	\$ 2,802.58	\$ 2,871.00
Land Sales - Gain	2013	2014	2015
Lots for Sale (Total)	\$ 20,405.83	\$ 10,804.45	\$ 36,657.98
Investment Income and Commissions	2013	2014	2015
Interest Revenue	\$ 16,262.00	\$ 17,164.67	\$ 21,735.21
Water Interest Revenue	\$ -	\$ -	\$ 37.18
Grenfell Co-op Equity	\$ 134.51	\$ 146.00	\$ 96.00
Total	\$ 16,396.51	\$ 17,310.67	\$ 21,868.39

Other Revenues	2013	2014	2015
Donations - Fire Department	\$ -	\$ 21,313.17	\$ -
Donations - Playground	\$ 41,144.45	\$ 11,027.93	\$ 19,340.20
Donations	\$ 2,500.00	\$ 280.00	\$ 42,473.00
GRP Revenues	\$ 314,814.36	\$ 37,224.58	\$ 50,916.21
GREDM Events Revenues	\$ 7,182.11	\$ -	\$ 5,918.00
Golf Club Revenues	\$ -	\$ 2,250.29	\$ 2,326.83
Athletic Association Revenues	\$ 26,348.91	\$ 27,742.20	\$ 2,907.76
Housing Authority Surplus	\$ 1,939.98	\$ -	\$ 2,493.60
Total	\$ 393,929.81	\$ 99,838.17	\$ 126,375.60
Grand Totals	2013	2014	2015
Total Revenue	\$ 1,992,874.07	\$ 1,791,538.59	\$ 1,915,894.63

Town of Grenfell - Statement of Financial Activities - 2013-2015

Total Expenses

General Government Services	2013	2014	2015
Council - Indemnity - 67%	\$ 17,692.16	\$ 16,469.03	\$ 50,517.85
Council Allowance - 33%	\$ -	\$ -	\$ 4,109.28
Benefits Council	\$ 294.91	\$ 1,152.74	\$ 285.48
Clerk	\$ 21,000.00	\$ -	\$ 313.38
Salaries - Administrator	\$ 58,389.68	\$ 56,952.33	\$ 53,266.82
Salaries - Assistant Administrator	\$ 24,185.50	\$ 23,759.07	\$ 25,487.31
Amortization -Buildings/Improvements/Other	\$ 8,135.00	\$ 8,135.00	\$ -
Amortization - Office and Information Tech.	\$ 1,880.00	\$ 1,880.00	\$ -
Purchase of Capital Assets - Land	\$ -	\$ -	\$ 8,250.00
Purchase of Capital Assets - Equipment	\$ -	\$ -	\$ 41,143.39
Allowance for Uncollectables	\$ (4,000.00)	\$ 3,671.89	\$ -
Special Events/Donations	\$ 8,969.81	\$ 5,606.36	\$ 9,422.19
Façade Grant	\$ -	\$ -	\$ 1,812.50
Overdue Account Interest	\$ -	\$ -	\$ 70.62
Bank Interest	\$ -	\$ -	\$ 17.58
Annual Total	\$ 136,547.06	\$ 117,626.42	\$ 194,696.40

Benefits	2013	2014	2015
Administrator	\$ 10,531.83	\$ 11,488.10	\$ 13,709.78
Assistant Administrator	\$ 4,695.70	\$ 5,334.44	\$ 7,113.46
Benefit - Other	\$ 9,000.00	\$ -	\$ -
Annual Total	\$ 24,227.53	\$ 16,822.54	\$ 20,823.24
Professional/Contract Services	2013	2014	2015
Contract - Legal	\$ 11,312.96	\$ 203.00	\$ 2,956.35
Contract - Audit/Accounting	\$ 9,675.75	\$ 9,702.00	\$ 13,891.90
Contract - Assessment - SAMA	\$ 11,408.00	\$ 13,649.51	\$ 14,318.48
Contract - Advertising	\$ 3,173.90	\$ 3,221.24	\$ 3,618.54
Contract - Printing	\$ -	\$ 6,877.38	\$ 49.61
Council - Meeting/Travel/Meals	\$ 4,939.89	\$ 2,995.24	\$ 3,605.12
Council - Committee - Meeting/Travel/Meals	\$ -	\$ -	\$ 780.00
Administrative - Training/Travel/Meals	\$ 2,978.47	\$ -	\$ 3,406.31
Contract - Office Caretaking	\$ 2,954.37	\$ 2,765.00	\$ 2,940.12
Contract - North Meeting Room	\$ -	\$ -	\$ 408.75
Contract - Insurance -General	\$ 8,674.00	\$ 8,359.00	\$ 8,205.00
Contract - Insurance - SAMA	\$ -	\$ -	\$ 112.00
Contract - Memberships and Subscriptions	\$ 2,609.46	\$ 2,617.29	\$ 3,233.25
Contract - Property Rental	\$ -	\$ -	\$ 350.00
Contract - Tax Enforcement/Collections	\$ 647.44	\$ 120.89	\$ 756.94
Contract Maintenance - Lilac Room	\$ -	\$ -	\$ 385.74

Contract - Building Inspections	\$ 2,004.67	\$ 1,915.20	\$ 6,942.11
Safety Equipment Inspection	\$ -	\$ -	\$ 270.80
Contract - R.M. Taxes - Lagoon Site	\$ 213.29	\$ 213.29	\$ 213.39
Contract - Bank Charges	\$ 552.80	\$ 575.21	\$ 689.08
Board of Revision	\$ 165.72	\$ -	\$ -
Annual Total	\$ 61,310.72	\$ 53,214.25	\$ 67,133.49
Utilities			
	2013	2014	2015
Heat	\$ 1,739.26	\$ 2,469.10	\$ 2,035.62
Power	\$ 2,185.46	\$ 1,880.54	\$ 1,794.58
Telephone	\$ 2,475.68	\$ 2,571.03	\$ 2,343.63
Water	\$ 220.00	\$ 220.00	\$ -
Annual Total	\$ 6,620.40	\$ 7,140.67	\$ 6,173.83
Maintenance, Material, and Supplies			
	2013	2014	2015
Maintenance - Postage	\$ 1,824.05	\$ 1,999.48	\$ 5,313.05
Maintenance - Office Supplies	\$ 5,274.78	\$ 4,490.68	\$ 20,200.84
Dog Tags	\$ -	\$ -	\$ 198.57
Supplies - Lilac Room	\$ -	\$ -	\$ 86.68
Maintenance - Photocopier Lease/ Maintenance	\$ 3,431.68	\$ 4,940.33	\$ 5,388.05
Photocopier - Meter Reads	\$ -	\$ -	\$ 879.62
Maintenance - Meeting Supplies	\$ -	\$ -	\$ 1,904.77
Maintenance - Computer Support	\$ 5,537.14	\$ 4,282.70	\$ 8,693.44
Office - Repairs and Maintenance	\$ 4,049.18	\$ 3,077.84	\$ 5,550.60

Maintenance - Sign Rental Maintenance	\$ -	\$ -	\$ 242.50
Annual Total	\$ 20,116.83	\$ 18,791.03	\$ 48,458.12
Protective Services Police			
	2013	2014	2015
Bylaw Enforcement Officer	\$ -	\$ -	\$ 5,692.80
Bylaw Enforcement Costs	\$ -	\$ -	\$ 759.00
Police - Contracted - RCMP	\$ 39,704.65	\$ 41,352.63	\$ 44,489.06
Annual Total	\$ 39,704.65	\$ 41,352.63	\$ 50,940.86
Protective Services - Fire			
	2013	2014	2015
Wages - Fire Brigade	\$ 12,582.27	\$ 11,561.44	\$ 12,597.14
Salaries - Fire Chief	\$ -	\$ -	\$ 2,988.42
Salaries - Deputy Fire Chief	\$ -	\$ -	\$ 1,251.26
Salaries - Inspection Office	\$ 10,769.76	\$ 5,473.21	\$ 1,531.80
Benefits - SUMA INS/SK WCB	\$ 1,023.00	\$ -	\$ -
Benefits - Inspection Office	\$ 2,231.52	\$ 1,184.97	\$ 341.80
Contract Services - Dispatch	\$ 5,806.60	\$ 5,885.65	\$ 6,278.05
Training/Travel/Meals	\$ 5,145.27	\$ 4,850.14	\$ 6,426.32
Insurance	\$ 1,355.49	\$ 2,373.77	\$ 2,368.00
Safety Equipment Inspection	\$ -	\$ -	\$ 24.00
Memberships/Subscriptions	\$ 170.00	\$ 295.00	\$ 613.50
Utilities - Heat	\$ 1,788.23	\$ 1,926.86	\$ 1,992.21
Utilities - Power	\$ 991.45	\$ 1,058.07	\$ 1,143.90
Utilities - Water	\$ 220.00	\$ 220.00	\$ -

Utilities - Telephone	\$ 573.00	\$ 567.81	\$ 617.46
Office Supplies	\$ -	\$ -	\$ 302.24
Vehicle/Equipment Repairs	\$ 6,199.58	\$ 25,256.09	\$ 2,939.34
Oil and Fuel	\$ 1,301.60	\$ 999.12	\$ 1,923.28
Small Tools/Equipment	\$ 8,402.50	\$ 7,141.03	\$ 10,211.74
Amortization - Bldgs/Impr&Eng	\$ 5,504.00	\$ 5,504.00	\$ -
Amortization - Machinery & Equipment + Vehicles 2014	\$ 16,748.00	\$ 18,473.00	\$ -
Building Repairs and Maintenance	\$ -	\$ -	\$ 84.66
Long Term Service Awards	\$ -	\$ -	\$ 334.62
Allowance for Uncollectables	\$ -	\$ -	\$ 1,271.34
EMO - Phone	\$ 1,138.60	\$ 1,251.38	\$ 1,290.57
EMO - Office Expense	\$ 595.58	\$ 251.64	\$ 362.51
EMO - Travel/Training	\$ 832.53	\$ 142.78	\$ 153.49
EMO - Honorarium	\$ -	\$ -	\$ 400.00
Annual Total	\$ 83,378.98	\$ 94,415.96	\$ 57,447.65

Transportation Services	2013	2014	2015
Maintenance - Council Supervision	\$ 12,504.21	\$ -	\$ -
Maintenance - Salaries - Foreman	\$ 12,812.52	\$ 10,338.26	\$ 18,696.12
Maintenance - Salaries - Assistant Foreman	\$ 9,731.99	\$ 12,282.32	\$ 14,733.54
Maintenance - Salaries - Laborer	\$ 16,827.00	\$ 33,984.12	\$ 48,325.34
Maintenance - Benefits - Worker's Comp.	\$ 5,871.75	\$ 5,551.18	\$ 2,742.51
Maintenance - Benefits - Foreman (x2 2013)	\$ 5,828.84	\$ 2,894.64	\$ 2,408.97
Maintenance - Benefits Assistant Foreman	\$ 1,980.24	\$ 2,557.99	\$ 4,050.14
Maintenance - Benefits - Laborer	\$ 3,145.04	\$ 6,888.50	\$ 13,122.51

Maintenance - Engineering	\$ -	\$ 3,000.00	\$ 33,371.94
Maintenance - Travel/Training/Meals	\$ 319.05	\$ 1,513.58	\$ -
Maintenance - Insurance/Vehicle Registration	\$ 6,511.49	\$ 6,625.56	\$ 9,695.00
Maintenance - Contract Repairs	\$ 2,149.46	\$ 2,597.99	\$ 3,480.06
Utility - Heat	\$ 3,685.61	\$ 5,163.51	\$ 3,550.52
Utility - Power	\$ 1,256.04	\$ 1,622.15	\$ 1,704.21
Utility - Telephone	\$ 1,869.30	\$ 2,328.20	\$ 2,022.91
Utility - Street Lights	\$ 29,563.20	\$ 28,174.02	\$ 27,750.90
Utility - Town "Welcome" Sign	\$ 254.24	\$ 240.22	\$ 263.66
Maintenance - Decorative Lighting	\$ 41.76	\$ 77.72	\$ 13.00
Maintenance - Building Repairs and Maintenance	\$ 1,020.76	\$ 393.66	\$ 27,988.87
Maintenance - Shop Supply/Small Tools	\$ 12,854.24	\$ 10,326.87	\$ 8,037.94
Vehicle/Equipment Repairs/Parts	\$ 13,574.65	\$ 33,635.17	\$ 7,694.36
Maintenance - Oil and Fuel	\$ 18,308.59	\$ 18,320.13	\$ 11,804.15
Maintenance - Gravel/Sand	\$ 6,757.15	\$ 580.80	\$ 1,965.63
Maintenance - Salted Sand	\$ 1,914.32	\$ 1,570.80	\$ -
Maintenance - Culverts/Drainage	\$ -	\$ 8,273.49	\$ 1,305.00
Maintenance - Street - Asphalt Surface	\$ 14,543.93	\$ 4,964.76	\$ 29,691.33
Maintenance - Sidewalks	\$ 224.48	\$ -	\$ 22.61
Maintenance - Road/Street Signs	\$ 3,472.11	\$ 7,637.05	\$ 1,727.40
Maintenance - Air Strip	\$ 550.38	\$ 542.00	\$ 542.00
Maintenance - Other - No. 1	\$ -	\$ -	\$ 114.69
Maintenance - Interest	\$ -	\$ -	\$ 44.46
Amortization - Bldgs/Impr&Eng	\$ 999.00	\$ 363.00	\$ -
Amortization - Machinery and Equipment	\$ 13,321.00	\$ 11,679.00	\$ -
Amortization - Vehicles	\$ 2,868.00	\$ 3,468.00	\$ -

Amortization - Infrastructure	\$ 41,425.00	\$ 72,480.00	\$ -
Purchase of Capital Assets - Land	\$ -	\$ -	\$ 7,056.92
Purchase of Capital Assets - Equipment	\$ -	\$ -	\$ 33,675.06
Annual Total	\$ 246,185.35	\$ 300,074.69	\$ 317,601.75
Environmental Services			
	2013	2014	2015
Salaries - Staff	\$ -	\$ -	\$ 250.00
Benefits - CPP	\$ -	\$ -	\$ 5.32
Benefits - EI	\$ -	\$ -	\$ 29.14
Contract - Waste Collection/Disposal	\$ 153,290.12	\$ 160,406.56	\$ 167,162.54
Contract - Disposal Site Supervision	\$ 9,228.17	\$ 8,262.09	\$ 7,745.99
Transfer Station Float	\$ -	\$ -	\$ 75.00
Contract - Recycling	\$ 3,836.49	\$ 3,323.35	\$ -
Contract - Insurance	\$ 72.00	\$ 72.00	\$ -
Maintenance – Eco Centre	\$ 6.89	\$ -	\$ -
Contract - Transfer Station Maintenance	\$ -	\$ 12,633.83	\$ 864.33
Contract - Cemetery Maintenance	\$ -	\$ 1,073.60	\$ 253.72
Contract - Grave Excavation	\$ -	\$ 7,145.00	\$ 7,505.00
Maintenance - Materials/Supplies	\$ 20.51	\$ 23.53	\$ 722.64
Maintenance - Pest/Weed Control Supplies	\$ 5,884.00	\$ 372.38	\$ 616.55
Maintenance - Trees	\$ -	\$ 2,475.00	\$ 440.76
EH&W - Amortization - Waste Site Maintenance	\$ 93.00	\$ 93.00	\$ -
Annual Total	\$ 172,431.18	\$ 195,880.34	\$ 185,670.99

Public Health and Welfare Services	2013	2014	2015
Housing/Nursing Home Deficits	\$ -	\$ 1,674.61	\$ -
Grants & Contributions - Transit for Disabled	\$ 3,714.00	\$ 4,081.59	\$ -
Annual Total	\$ 3,714.00	\$ 5,756.20	\$ -
Planning and Development Services	2013	2014	2015
Economic Development Committee	\$ -	\$ 160.00	\$ -
OCP & Zoning Bylaw Contract	\$ 5,765.55	\$ 9,425.42	\$ 2,864.70
Annual Total	\$ 5,765.55	\$ 9,585.42	\$ 2,864.70
Recreation and Cultural Services	2013	2014	2015
Salaries GREDM 50%	\$ 35,295.46	\$ 12,811.15	\$ 27,986.96
Cleaning Contract	\$ 8,475.00	\$ 7,876.13	\$ 7,365.50
Salaries - GRP Maintenance (2 Lines)	\$ 32,241.57	\$ 41,373.23	\$ 34,222.97
Salaries - Community Hall	\$ 5,400.00	\$ 5,400.00	\$ 2,250.00
Salaries - GRP - Pool - Staff	\$ -	\$ 1,000.00	\$ 400.00
Summer Help	\$ 15,770.65	\$ 11,656.36	\$ 14,052.20
Benefits - CPP	\$ 7,982.48	\$ 3,951.94	\$ 8,415.41
Benefits - GRP Maintenance (2 Lines)	\$ 7,707.79	\$ 10,109.02	\$ 6,945.31
Benefits - MEPP	\$ 420.00	\$ 420.00	\$ 175.00
Benefits - EI - Combined with Pool EI 2015	\$ -	\$ 175.00	\$ 73.04
Benefits - Group Benefits	\$ -	\$ -	\$ 1,748.36

Benefits Pool Group Benefits	\$ 3,743.74	\$ 760.00	\$ 1,175.93
GREDM - Office	\$ 1,776.67	\$ 752.53	\$ 1,310.20
GREDM - Travel/Training	\$ 900.00	\$ 225.00	\$ 1,884.68
GREDM Special Events	\$ 6,910.51	\$ -	\$ 4,870.67
Insurance - Minor Ball	\$ 18.00	\$ 11.00	\$ 11.00
Community Hall - Insurance	\$ 2,016.00	\$ 1,512.00	\$ 1,584.00
Tourist Booth - Insurance	\$ 96.00	\$ 94.00	\$ 98.00
GRP - Insurance/Vehicle Registration	\$ 20,760.69	\$ 21,603.34	\$ 21,223.67
Curling Rink - Insurance	\$ 3,455.33	\$ 3,396.33	\$ 3,494.33
Museum - Insurance/Supplies	\$ 1,486.00	\$ 1,640.26	\$ 1,521.00
Library - Insurance	\$ 1,589.00	\$ 1,633.00	\$ 1,896.20
Cenotaph - Care and Maintenance	\$ 1,142.30	\$ 1,194.89	\$ 2,120.88
Contract - Repair and Maintenance - GRP	\$ -	\$ -	\$ 293.44
Safety Equipment Inspection	\$ -	\$ -	\$ 302.25
Utility - Heat - Recreational Park	\$ 6,250.15	\$ 13,195.32	\$ 4,065.70
Utility - Heat - Library	\$ 1,071.36	\$ 873.85	\$ 861.69
Utility - Heat - Hall	\$ 5,190.02	\$ 2,784.26	\$ 5,292.87
Utility - Power - Recreational Park	\$ 19,497.18	\$ 22,787.29	\$ 15,852.21
Utility - Power - Library	\$ 1,390.82	\$ 1,461.38	\$ 1,491.58
Utility - Power - Hall	\$ 1,522.89	\$ 2,047.25	\$ 1,510.03
Utility - Water - Library	\$ 220.00	\$ 220.00	\$ -
Utility - Water - Hall	\$ 220.00	\$ 220.00	\$ -
Utility - Telephone - GRP	\$ 1,084.52	\$ 1,238.82	\$ 1,059.11
Utility - Telephone - Hall	\$ 524.27	\$ 506.68	\$ 592.47
Utilities - Tourist Booth Expenses	\$ 394.75	\$ 473.28	\$ 1,383.68
GRP - Supplies	\$ 2,772.31	\$ 4,416.36	\$ 3,891.63

Supplies/Maintenance - Curling Rink	\$ -	\$ 2,454.77	\$ -
Supplies/Maintenance - Hall	\$ 1,127.96	\$ 20,630.60	\$ 49,699.69
GAA Expenses for GRP (6 months)	\$ -	\$ -	\$ 177.28
GRP Repairs and Maintenance - Facilities	\$ 8,920.16	\$ 14,593.73	\$ 17,592.57
GRP Repairs and Maintenance - Equip./Tables	\$ 14,173.48	\$ 7,036.91	\$ 11,455.86
GRP - Supplies/Maintenance - Pool	\$ 441.65	\$ 12,179.66	\$ 4,684.40
Library Maintenance	\$ 1,577.15	\$ 3,836.35	\$ 1,654.30
Building Materials/Supplies - Hall	\$ -	\$ -	\$ 183.69
Sun Park Maintenance	\$ -	\$ -	\$ 153.28
Materials/Supplies - Rink	\$ -	\$ -	\$ 1,528.28
Grants - Park and Recreation	\$ 9,850.00	\$ 9,850.00	\$ -
Grants - Grenfell Museum	\$ 2,000.00	\$ -	\$ -
Recreation Grants - Capital	\$ 41,144.45	\$ -	\$ -
Grants - Library - Annual Fees	\$ 14,033.92	\$ 15,163.62	\$ 8,180.90
Grants - Curling Rink - 5 Months	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Grant - GAA - Park/Rink 6 Months	\$ 7,500.00	\$ 10,500.00	\$ 10,500.00
Amortization - Bldgs/Improv&Eng	\$ 51,764.00	\$ 91,359.00	\$ -
Amortization - Machinery and Equipment	\$ 13,171.00	\$ 14,281.00	\$ -
Interest	\$ -	\$ -	\$ 3.56
Capital Assets- Recreational Park	\$ -	\$ -	\$ 46,616.03
Capital Assets - Parks	\$ -	\$ -	\$ 56,905.79
Capital Assets - Playground/Park	\$ -	\$ -	\$ 3,202.45
Annual Total	\$ 368,029.23	\$ 384,705.31	\$ 398,960.05

Utilities	2013	2014	2015
Administration - Salaries	\$ 4,713.43	\$ 4,732.55	\$ 1,370.26
Water - Salaries - Certified Operator	\$ 41,187.62	\$ 40,617.84	\$ 44,198.49
Water - Salaries - Assistant Plant Operator	\$ 35,167.98	\$ 41,087.36	\$ 42,037.33
Water - Wages - Staff	\$ 6,875.04	\$ -	\$ -
Water - Administration - Benefits	\$ 1,575.43	\$ 3,256.95	\$ 856.20
Water - Plant Operator - Benefits	\$ 7,406.19	\$ 6,781.89	\$ 6,775.08
Water - Assistant Operator - Benefits	\$ 6,811.69	\$ 7,991.08	\$ 6,591.46
Water - WCB	\$ 1,388.04	\$ -	\$ -
Water - Legal Fees	\$ -	\$ -	\$ 658.50
Water - Travel/Meals/Training	\$ 1,718.21	\$ 3,762.92	\$ 1,435.67
Water - Insurance - General	\$ 5,271.00	\$ 5,251.00	\$ 5,510.00
Water - Contract - Repairs - Building/Equipment	\$ -	\$ -	\$ 270.00
Water - Contract - Repairs - Equipment	\$ 655.91	\$ 85.00	\$ 10.98
Water - Contract - Repairs - Wells	\$ -	\$ 47,355.00	\$ 963.55
Water - Contract - Line Repairs	\$ 5,491.80	\$ 3,650.00	\$ 16,678.55
Water - Contract - Environmental Studies	\$ -	\$ -	\$ 2,750.00
Water - Well Site Lease	\$ 1,000.00	\$ 1,000.00	\$ -
Water - Lab Testing	\$ 1,360.00	\$ 1,360.00	\$ 1,440.00
Water - CP Rail Rent	\$ 102.00	\$ 102.00	\$ 102.00
Water - Contract - W&S Connection	\$ 2,001.00	\$ 125.00	\$ 1,920.00
Water - Vehicle Registration	\$ 977.00	\$ 931.00	\$ -
Water - Utilities - Heat	\$ 3,431.19	\$ 3,637.77	\$ 7,689.23
Water- Utilities - Power	\$ 20,799.42	\$ 20,596.91	\$ 18,685.65

Water - Utilities - Telephone	\$ 2,142.64	\$ 2,261.29	\$ 2,234.35
Water - Postage	\$ 1,976.70	\$ 2,821.45	\$ 1,069.05
Water - Office Supplies	\$ -	\$ -	\$ 97.50
Water - WTP Materials/Supplies	\$ -	\$ -	\$ 610.15
Water - Gravel/Sand	\$ -	\$ -	\$ 105.00
Water - Repairs - Parts/Materials	\$ 29,274.14	\$ 4,607.76	\$ 1,321.82
Water - Fuel/Oil	\$ 2,165.91	\$ 1,272.78	\$ 1,355.39
Water - Building Repairs and Maintenance	\$ 17.84	\$ -	\$ -
Water - Equipment Repairs - Parts/Materials	\$ 119.34	\$ 23,862.35	\$ 21,091.48
Water - Line Repair and Maintenance	\$ 4,787.79	\$ 399.05	\$ 16,766.90
Water - W&S Connection - Parts/Materials	\$ 3,998.22	\$ 8,362.21	\$ 8.38
Water - Small Tools and Equipment	\$ 1,972.89	\$ 436.95	\$ 585.53
Water - Shop Supplies	\$ -	\$ -	\$ 145.37
Water - Chemicals	\$ 13,022.09	\$ 12,200.75	\$ 10,237.10
Water - Purchase of Capital Assets - Land	\$ -	\$ -	\$ 23,515.30
Water - Amortization - Bldgs/Impr&EngS	\$ 14,157.00	\$ 14,159.00	\$ -
Water - Amortization - Machinery and Equipment	\$ 31,297.00	\$ 31,297.00	\$ -
Water - Amortization - Infrastructure	\$ 65,118.00	\$ 34,926.00	\$ -
Water - Interest on Long Term Loan	\$ 31,558.20	\$ 27,662.35	\$ 23,702.96
Water - Allowance for Uncollectables - Recovered Expenses	\$ -	\$ -	\$ (300.00)
Water - Recovered Expenses - Other	\$ -	\$ -	\$ (300.00)
Sewer - Salaries - Foreman	\$ -	\$ -	\$ 62.50
Sewer - Salaries - Staff	\$ -	\$ -	\$ 62.50
Sewer - Travel/Meals/Training	\$ -	\$ -	\$ 9.28
Sewer - Contract Repairs - Line Repairs	\$ -	\$ 10,059.44	\$ 1,050.00
Sewer - Laboratory Testing	\$ -	\$ -	\$ 200.00

Sewer - Cleanings	\$ 945.00	\$ 490.00	\$ 11,712.50
Sewer - Office Supplies	\$ -	\$ -	\$ 97.50
Sewer - Gravel/Sand	\$ -	\$ -	\$ 1,218.20
Sewer - Lagoon	\$ 468.50	\$ 880.00	\$ 200.00
Sewer Line Repairs/Supplies	\$ -	\$ -	\$ 4,288.47
Sewer - Chemicals	\$ -	\$ -	\$ 545.00
Sewer -Allowance for Uncollectables	\$ -	\$ 894.50	\$ -
Total	\$ 350,954.21	\$ 368,917.15	\$ 281,635.18
Totals	2013	2014	2015
Total Annual Expenses	\$ 1,518,985.69	\$ 1,614,282.61	\$ 1,632,406.26

Town of Grenfell - Statement of Financial Activities - 2013-2015
Utilities Profitability Analysis

Utilities - Revenues	2013	2014	2015
Water	\$ 258,687.98	\$ 259,811.27	\$ 282,362.48
Sewer	\$ 57,884.45	\$ 58,610.15	\$ 64,168.02
Water Interest Revenue	\$ -	\$ -	\$ 37.18
Annual Totals	\$ 316,572.43	\$ 318,421.42	\$ 346,567.68
2013-2015 Total	\$ 981,561.53		
Utilities - Expenses	2013	2014	2015
Administration - Salaries	\$ 4,713.43	\$ 4,732.55	\$ 1,370.26
Water - Salaries - Certified Operator	\$ 41,187.62	\$ 40,617.84	\$ 44,198.49
Water - Salaries - Assistant Plant Operator	\$ 35,167.98	\$ 41,087.36	\$ 42,037.33
Water - Wages - Staff	\$ 6,875.04	\$ -	\$ -
Water - Administration - Benefits	\$ 1,575.43	\$ 3,256.95	\$ 856.20
Water - Plant Operator - Benefits	\$ 7,406.19	\$ 6,781.89	\$ 6,775.08
Water - Assistant Operator - Benefits	\$ 6,811.69	\$ 7,991.08	\$ 6,591.46
Water - WCB	\$ 1,388.04	\$ -	\$ -
Water - Legal Fees	\$ -	\$ -	\$ 658.50
Water - Travel/Meals/Training	\$ 1,718.21	\$ 3,762.92	\$ 1,435.67
Water - Insurance - General	\$ 5,271.00	\$ 5,251.00	\$ 5,510.00
Water - Contract - Repairs - Building/Equipment	\$ -	\$ -	\$ 270.00

Water - Contract - Repairs - Equipment	\$ 655.91	\$ 85.00	\$ 10.98
Water - Contract - Repairs - Wells	\$ -	\$ 47,355.00	\$ 963.55
Water - Contract - Line Repairs	\$ 5,491.80	\$ 3,650.00	\$ 16,678.55
Water - Contract - Environmental Studies	\$ -	\$ -	\$ 2,750.00
Water - Well Site Lease	\$ 1,000.00	\$ 1,000.00	\$ -
Water - Lab Testing	\$ 1,360.00	\$ 1,360.00	\$ 1,440.00
Water - CP Rail Rent	\$ 102.00	\$ 102.00	\$ 102.00
Water - Contract - W&S Connection	\$ 2,001.00	\$ 125.00	\$ 1,920.00
Water - Vehicle Registration	\$ 977.00	\$ 931.00	\$ -
Water - Utilities - Heat	\$ 3,431.19	\$ 3,637.77	\$ 7,689.23
Water- Utilities - Power	\$ 20,799.42	\$ 20,596.91	\$ 18,685.65
Water - Utilities - Telephone	\$ 2,142.64	\$ 2,261.29	\$ 2,234.35
Water - Postage	\$ 1,976.70	\$ 2,821.45	\$ 1,069.05
Water - Office Supplies	\$ -	\$ -	\$ 97.50
Water - WTP Materials/Supplies	\$ -	\$ -	\$ 610.15
Water - Gravel/Sand	\$ -	\$ -	\$ 105.00
Water - Repairs - Parts/Materials	\$ 29,274.14	\$ 4,607.76	\$ 1,321.82
Water - Fuel/Oil	\$ 2,165.91	\$ 1,272.78	\$ 1,355.39
Water - Building Repairs and Maintenance	\$ 17.84	\$ -	\$ -
Water - Equipment Repairs - Parts/Materials	\$ 119.34	\$ 23,862.35	\$ 21,091.48
Water - Line Repair and Maintenance	\$ 4,787.79	\$ 399.05	\$ 16,766.90
Water - W&S Connection - Parts/Materials	\$ 3,998.22	\$ 8,362.21	\$ 8.38
Water - Small Tools and Equipment	\$ 1,972.89	\$ 436.95	\$ 585.53
Water - Shop Supplies	\$ -	\$ -	\$ 145.37
Water - Chemicals	\$ 13,022.09	\$ 12,200.75	\$ 10,237.10
Water - Purchase of Capital Assets - Land	\$ -	\$ -	\$ 23,515.30

Water - Amortization - Bldgs/Impr&Eng	\$ 14,157.00	\$ 14,159.00	\$ -
Water - Amort - Machinery and Equipment	\$ 31,297.00	\$ 31,297.00	\$ -
Water - Amort - Infrastructure	\$ 65,118.00	\$ 34,926.00	\$ -
Water - Interest on Long Term Loan	\$ 31,558.20	\$ 27,662.35	\$ 23,702.96
Water - Allowance for Uncollectables - Recovered Expenses	\$ -	\$ -	\$ (300.00)
Water - Recovered Expenses - Other	\$ -	\$ -	\$ (300.00)
Sewer - Salaries - Foreman	\$ -	\$ -	\$ 62.50
Sewer - Salaries - Staff	\$ -	\$ -	\$ 62.50
Sewer - Travel/Meals/Training	\$ -	\$ -	\$ 9.28
Sewer - Contract Repairs - Line Repairs	\$ -	\$ 10,059.44	\$ 1,050.00
Sewer - Laboratory Testing	\$ -	\$ -	\$ 200.00
Sewer - Cleanings	\$ 945.00	\$ 490.00	\$ 11,712.50
Sewer - Office Supplies	\$ -	\$ -	\$ 97.50
Sewer - Gravel/Sand	\$ -	\$ -	\$ 1,218.20
Sewer - Lagoon	\$ 468.50	\$ 880.00	\$ 200.00
Sewer Line Repairs/Supplies	\$ -	\$ -	\$ 4,288.47
Sewer - Chemicals	\$ -	\$ -	\$ 545.00
Sewer -Allowance for Uncollectables	\$ -	\$ 894.50	\$ -
Annual Totals	\$ 350,954.21	\$ 368,917.15	\$ 281,635.18
2013-2015 Total	\$	\$	1,001,506.54
Utilities - Current Profitability	2013	2014	2015
Annual Revenues	\$ 316,572.43	\$ 318,421.42	\$ 346,567.68
Annual Expenses	\$ 350,954.21	\$ 368,917.15	\$ 281,635.18
Annual Profit Dollars	\$ (34,381.78)	\$ (50,495.73)	\$ 64,932.50

Annual Gross Profit Margin %	-10.86	-15.86	18.74
2013-2015 Total Revenues	\$ 981,561.53		
2013-2015 Total Expenses	\$ 1,001,506.54		
2013-2015 Profit Dollars	\$ (19,945.01)		
2013-2015 Gross Profit Margin %	-2.0		
Estimated Profitability 20% Gross Margin			
	2013	2014	2015
Required Revenue	\$ 438,692.76	\$ 461,146.44	\$ 352,043.98
Annual Expenses	\$ 350,954.21	\$ 368,917.15	\$ 281,635.18
Annual Profit Dollars	\$ 87,738.55	\$ 92,229.29	\$ 70,408.80
2013-2015 Required Revenues	\$ 1,251,883.18		
2013-2015 Total Expenses	\$ 1,001,506.54		
2013-2015 Profit Dollars at 20% GM	\$ 250,376.64		
Billing Increase Percentage to Achieve a 20% Gross Margin			
	2013	2014	2015
Water Bills - Annual Dollar Increase	\$ 122,120.33	\$ 142,725.02	\$ 5,476.30
Water Bills - Annual Increase Percentage	27.8	31.0	1.6

Town of Grenfell - Statement of Financial Activities - 2013-2015			
Recreation and Cultural Services Profitability Analysis			
Recreation and Cultural Services Revenues	2013	2014	2015
Curling Rink Fees	\$ 1,382.13	\$ 1,358.53	\$ 1.00
Community Hall Fees	\$ 8,645.00	\$ 9,995.00	\$ 11,137.10
Recreation	\$ -	\$ 3,548.16	\$ 12,500.00
Student Employment	\$ 1,800.00	\$ -	\$ -
GRP Revenues	\$ 314,814.36	\$ 37,224.58	\$ 50,916.21
GREDM Events Revenues	\$ 7,182.11	\$ -	\$ 5,918.00
Athletic Association Revenues	\$ 26,348.91	\$ 27,742.20	\$ 2,907.76
Annual Totals	\$ 360,172.51	\$ 79,868.47	\$ 83,380.07
2013-2015 Total	\$	\$	523,421.05
Recreation and Cultural Services Expenses	2013	2014	2015
Salaries GREDM 50%	\$ 35,295.46	\$ 12,811.15	\$ 27,986.96
Cleaning Contract	\$ 8,475.00	\$ 7,876.13	\$ 7,365.50
Salaries - GRP Maintenance (2 Lines)	\$ 32,241.57	\$ 41,373.23	\$ 34,222.97
Salaries - Community Hall	\$ 5,400.00	\$ 5,400.00	\$ 2,250.00
Salaries - GRP - Pool - Staff	\$ -	\$ 1,000.00	\$ 400.00
Summer Help	\$ 15,770.65	\$ 11,656.36	\$ 14,052.20
Benefits - CPP	\$ 7,982.48	\$ 3,951.94	\$ 8,415.41
Benefits - GRP Maintenance (2 Lines)	\$ 7,707.79	\$ 10,109.02	\$ 6,945.31

Part 7: Recreation and Cultural Services – Page 51

Benefits - MEPP	\$ 420.00	\$ 420.00	\$ 175.00
Benefits - EI - Combined with Pool EI 2015	\$ -	\$ 175.00	\$ 73.04
Benefits - Group Benefits	\$ -	\$ -	\$ 1,748.36
Benefits Pool Group Benefits	\$ 3,743.74	\$ 760.00	\$ 1,175.93
GREDM - Office	\$ 1,776.67	\$ 752.53	\$ 1,310.20
GREDM - Travel/Training	\$ 900.00	\$ 225.00	\$ 1,884.68
GREDM Special Events	\$ 6,910.51	\$ -	\$ 4,870.67
Insurance - Minor Ball	\$ 18.00	\$ 11.00	\$ 11.00
Community Hall - Insurance	\$ 2,016.00	\$ 1,512.00	\$ 1,584.00
Tourist Booth - Insurance	\$ 96.00	\$ 94.00	\$ 98.00
GRP - Insurance/Vehicle Registration	\$ 20,760.69	\$ 21,603.34	\$ 21,223.67
Curling Rink - Insurance	\$ 3,455.33	\$ 3,396.33	\$ 3,494.33
Museum - Insurance/Supplies	\$ 1,486.00	\$ 1,640.26	\$ 1,521.00
Library - Insurance	\$ 1,589.00	\$ 1,633.00	\$ 1,896.20
Cenotaph - Care and Maintenance	\$ 1,142.30	\$ 1,194.89	\$ 2,120.88
Contract - Repair and Maintenance - GRP	\$ -	\$ -	\$ 293.44
Safety Equipment Inspection	\$ -	\$ -	\$ 302.25
Utility - Heat - Recreational Park	\$ 6,250.15	\$ 13,195.32	\$ 4,065.70
Utility - Heat - Library	\$ 1,071.36	\$ 873.85	\$ 861.69
Utility - Heat - Hall	\$ 5,190.02	\$ 2,784.26	\$ 5,292.87
Utility - Power - Recreational Park	\$ 19,497.18	\$ 22,787.29	\$ 15,852.21
Utility - Power - Library	\$ 1,390.82	\$ 1,461.38	\$ 1,491.58
Utility - Power - Hall	\$ 1,522.89	\$ 2,047.25	\$ 1,510.03
Utility - Water - Library	\$ 220.00	\$ 220.00	\$ -
Utility - Water - Hall	\$ 220.00	\$ 220.00	\$ -
Utility - Telephone - GRP	\$ 1,084.52	\$ 1,238.82	\$ 1,059.11

Part 7: Recreation and Cultural Services – Page 52

Utility - Telephone - Hall	\$ 524.27	\$ 506.68	\$ 592.47
Utilities - Tourist Booth Expenses	\$ 394.75	\$ 473.28	\$ 1,383.68
GRP - Supplies	\$ 2,772.31	\$ 4,416.36	\$ 3,891.63
Supplies/Maintenance - Curling Rink	\$ -	\$ 2,454.77	\$ -
Supplies/Maintenance - Hall	\$ 1,127.96	\$ 20,630.60	\$ 49,699.69
GAA Expenses for GRP (6 months)	\$ -	\$ -	\$ 177.28
GRP Repairs and Maintenance - Facilities	\$ 8,920.16	\$ 14,593.73	\$ 17,592.57
GRP Repairs and Maintenance - Equip./Tables	\$ 14,173.48	\$ 7,036.91	\$ 11,455.86
GRP - Supplies/Maintenance - Pool	\$ 441.65	\$ 12,179.66	\$ 4,684.40
Library Maintenance	\$ 1,577.15	\$ 3,836.35	\$ 1,654.30
Building Materials/Supplies - Hall	\$ -	\$ -	\$ 183.69
Sun Park Maintenance	\$ -	\$ -	\$ 153.28
Materials/Supplies - Rink	\$ -	\$ -	\$ 1,528.28
Grants - Park and Recreation	\$ 9,850.00	\$ 9,850.00	\$ -
Grants - Grenfell Museum	\$ 2,000.00	\$ -	\$ -
Recreation Grants - Capital	\$ 41,144.45	\$ -	\$ -
Grants - Library - Annual Fees	\$ 14,033.92	\$ 15,163.62	\$ 8,180.90
Grants - Curling Rink - 5 Months	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Grant - GAA - Park/Rink 6 Months	\$ 7,500.00	\$ 10,500.00	\$ 10,500.00
Amortization - Bldgs/Improv&Eng	\$ 51,764.00	\$ 91,359.00	\$ -
Amortization - Machinery and Equipment	\$ 13,171.00	\$ 14,281.00	\$ -
Interest	\$ -	\$ -	\$ 3.56
Capital Assets- Recreational Park	\$ -	\$ -	\$ 46,616.03
Capital Assets - Parks	\$ -	\$ -	\$ 56,905.79
Capital Assets - Playground/Park	\$ -	\$ -	\$ 3,202.45
Annual Totals	\$ 368,029.23	\$ 384,705.31	\$ 398,960.05

2013-2015 Total	\$ 1,151,694.59		
Recreation and Cultural Services Current Profitability			
	2013	2014	2015
Annual Revenues	\$ 360,172.51	\$ 79,868.47	\$ 83,380.07
Annual Expenses	\$ 368,029.23	\$ 384,705.31	\$ 398,960.05
Annual Profit Dollars	\$ (7,856.72)	\$ (304,836.84)	\$ (315,579.98)
Annual Gross Profit Margin %	-2.18	-381.67	-378.48
2013-2015 Total Revenues	\$ 523,421.05		
2013-2015 Total Expenses	\$ 1,151,694.59		
2013-2015 Profit Dollars	\$ (628,273.54)		
2013-2015 Gross Profit Margin %	-120.0		
Estimated Profitability 20% Gross Margin			
	2013	2014	2015
Required Revenue	\$ 460,036.54	\$ 480,881.64	\$ 498,700.06
Annual Expenses	\$ 368,029.23	\$ 384,705.31	\$ 398,960.05
Annual Profit Dollars	\$ 92,007.31	\$ 96,176.33	\$ 99,740.01
2013-2015 Required Revenues	\$ 1,439,618.24		
2013-2015 Total Expenses	\$ 1,151,694.59		
2013-2015 Profit Dollars at 20% GM	\$ 287,923.65		
Billing Increase Percentage to Achieve a 20% Gross Margin			
	2013	2014	2015
Service Charges - Annual Dollar Increase	\$ 99,864.03	\$ 401,013.17	\$ 415,319.99
Service Charges - Annual Increase %	21.7	83.4	83.3

Town of Grenfell - Statement of Financial Activities - 2013-2015
Fire Protection Services Profitability Analysis

Fire Protection Services Revenues	2013	2014	2015
Fire Call Charges	\$ 16,291.28	\$ 17,667.95	\$ 35,686.31
R.M. of Wolseley	\$ 2,025.00	\$ 3,025.00	\$ 3,025.00
R.M. of Chester	\$ 1,075.00	\$ 1,075.00	\$ 1,075.00
Sakimay Fire Agreement	\$ 1,350.00	\$ 4,050.00	\$ 1,350.00
R.M. of Elcapo	\$ 2,850.00	\$ 2,850.00	\$ 3,200.00
Donations - Fire Department	\$ -	\$ 21,313.17	\$ -
Annual Totals	\$ 23,591.28	\$ 49,981.12	\$ 44,336.31
2013-2015 Total	\$ 117,908.71		
Fire Protection Services Expenses	2013	2014	2015
Wages - Fire Brigade	\$ 12,582.27	\$ 11,561.44	\$ 12,597.14
Salaries - Fire Chief	\$ -	\$ -	\$ 2,988.42
Salaries - Deputy Fire Chief	\$ -	\$ -	\$ 1,251.26
Salaries - Inspection Office	\$ 10,769.76	\$ 5,473.21	\$ 1,531.80
Benefits - SUMA INS/SK WCB	\$ 1,023.00	\$ -	\$ -
Benefits - Inspection Office	\$ 2,231.52	\$ 1,184.97	\$ 341.80
Contract Services - Dispatch	\$ 5,806.60	\$ 5,885.65	\$ 6,278.05
Training/Travel/Meals	\$ 5,145.27	\$ 4,850.14	\$ 6,426.32
Insurance	\$ 1,355.49	\$ 2,373.77	\$ 2,368.00

Safety Equipment Inspection	\$ -	\$ -	\$ 24.00
Memberships/Subscriptions	\$ 170.00	\$ 295.00	\$ 613.50
Utilities - Heat	\$ 1,788.23	\$ 1,926.86	\$ 1,992.21
Utilities - Power	\$ 991.45	\$ 1,058.07	\$ 1,143.90
Utilities - Water	\$ 220.00	\$ 220.00	\$ -
Utilities - Telephone	\$ 573.00	\$ 567.81	\$ 617.46
Office Supplies	\$ -	\$ -	\$ 302.24
Vehicle/Equipment Repairs	\$ 6,199.58	\$ 25,256.09	\$ 2,939.34
Oil and Fuel	\$ 1,301.60	\$ 999.12	\$ 1,923.28
Small Tools/Equipment	\$ 8,402.50	\$ 7,141.03	\$ 10,211.74
Amortization - Bldgs/Impr&Eng	\$ 5,504.00	\$ 5,504.00	\$ -
Amortization - Machinery & Equipment + Vehicles 2014	\$ 16,748.00	\$ 18,473.00	\$ -
Building Repairs and Maintenance	\$ -	\$ -	\$ 84.66
Long Term Service Awards	\$ -	\$ -	\$ 334.62
Allowance for Uncollectables	\$ -	\$ -	\$ 1,271.34
EMO - Phone	\$ 1,138.60	\$ 1,251.38	\$ 1,290.57
EMO - Office Expense	\$ 595.58	\$ 251.64	\$ 362.51
EMO - Travel/Training	\$ 832.53	\$ 142.78	\$ 153.49
EMO - Honorarium	\$ -	\$ -	\$ 400.00
Annual Totals	\$ 83,378.98	\$ 94,415.96	\$ 57,447.65
2013-2015 Total	\$		235,242.59
Fire Protection Service Current Profitability	2013	2014	2015
Annual Revenues	\$ 23,591.28	\$ 49,981.12	\$ 44,336.31
Annual Expenses	\$ 83,378.98	\$ 94,415.96	\$ 57,447.65

Annual Profit Dollars	\$ (59,787.70)	\$ (44,434.84)	\$ (13,111.34)
Annual Gross Profit Margin %	-253.43	-88.90	-29.57
2013-2015 Total Revenues	\$		117,908.71
2013-2015 Total Expenses	\$		235,242.59
2013-2015 Profit Dollars	\$		(117,333.88)
2013-2015 Gross Profit Margin %		-99.5	
Estimated Profitability 20% Gross Margin	2013	2014	2015
Required Revenue	\$ 104,223.73	\$ 118,019.95	\$ 71,809.56
Annual Expenses	\$ 83,378.98	\$ 94,415.96	\$ 57,447.65
Annual Profit Dollars	\$ 20,844.75	\$ 23,603.99	\$ 14,361.91
2013-2015 Required Revenues	\$		294,053.24
2013-2015 Total Expenses	\$		235,242.59
2013-2015 Profit Dollars at 20% GM	\$		58,810.65
Billing Increase Percentage to Achieve a 20% Gross Margin	2013	2014	2015
Service Charges - Annual Dollar Increase	\$ 80,632.45	\$ 68,038.83	\$ 27,473.25
Service Charges - Annual Increase %	77.4	57.7	38.3

Town of Grenfell - Statement of Financial Activities - 2013-2015
Environmental Services Profitability Analysis

Environmental Services Revenues	2013	2014	2015
Cemetery Fees	\$ 750.00	\$ 1,625.00	\$ 1,800.00
Landfill Collection Fees	\$ 111,681.75	\$ 113,308.88	\$ 130,531.67
Annual Totals	\$ 112,431.75	\$ 114,933.88	\$ 132,331.67
2013-2015 Total	\$ 359,697.30		
Environmental Services Expenses	2013	2014	2015
Salaries - Staff	\$ -	\$ -	\$ 250.00
Benefits - CPP	\$ -	\$ -	\$ 5.32
Benefits - EI	\$ -	\$ -	\$ 29.14
Contract - Waste Collection/Disposal	\$ 153,290.12	\$ 160,406.56	\$ 167,162.54
Contract - Disposal Site Supervision	\$ 9,228.17	\$ 8,262.09	\$ 7,745.99
Transfer Station Float	\$ -	\$ -	\$ 75.00
Contract - Recycling	\$ 3,836.49	\$ 3,323.35	\$ -
Contract - Insurance	\$ 72.00	\$ 72.00	\$ -
Maintenance – Eco Centre	\$ 6.89	\$ -	\$ -
Contract - Transfer Station Maintenance	\$ -	\$ 12,633.83	\$ 864.33
Contract - Cemetery Maintenance	\$ -	\$ 1,073.60	\$ 253.72
Contract - Grave Excavation	\$ -	\$ 7,145.00	\$ 7,505.00
Maintenance - Materials/Supplies	\$ 20.51	\$ 23.53	\$ 722.64

Maintenance - Pest/Weed Control Supplies	\$ 5,884.00	\$ 372.38	\$ 616.55
Maintenance - Trees	\$ -	\$ 2,475.00	\$ 440.76
EH&W - Amortization - Waste Site Maintenance	\$ 93.00	\$ 93.00	\$ -
Annual Totals	\$ 172,431.18	\$ 195,880.34	\$ 185,670.99
2013-2015 Total	\$ 553,982.51		
Environmental Services Current Profitability	2013	2014	2015
Annual Revenues	\$ 112,431.75	\$ 114,933.88	\$ 132,331.67
Annual Expenses	\$ 172,431.18	\$ 195,880.34	\$ 185,670.99
Annual Profit Dollars	\$ (59,999.43)	\$ (80,946.46)	\$ (53,339.32)
Annual Gross Profit Margin %	-53.37	-70.43	-40.31
2013-2015 Total Revenues	\$ 359,697.30		
2013-2015 Total Expenses	\$ 553,982.51		
2013-2015 Profit Dollars	\$ (194,285.21)		
2013-2015 Gross Profit Margin %	-54.0		

Estimated Profitability 20% Gross Margin	2013	2014	2015
Required Revenue	\$ 215,538.98	\$ 244,850.43	\$ 232,088.74
Annual Expenses	\$ 172,431.18	\$ 195,880.34	\$ 185,670.99
Annual Profit Dollars	\$ 43,107.80	\$ 48,970.09	\$ 46,417.75
2013-2015 Required Revenues	\$ 692,478.14		
2013-2015 Total Expenses	\$ 553,982.51		
2013-2015 Profit Dollars at 20% GM	\$ 138,495.63		
Billing Increase Percentage to Achieve a 20% Gross Margin	2013	2014	2015
Service Charges - Annual Dollar Increase	\$ 103,107.23	\$ 129,916.55	\$ 99,757.07
Service Charges - Annual Increase %	47.8	53.1	43.0

Town of Grenfell - Statement of Financial Activities - 2013-2015				
Profitability Analysis				
Summary of Actual Profitability	2013	2014	2015	Total
Revenue	\$ 1,992,874.07	\$ 1,791,538.59	\$ 1,915,894.63	\$ 5,700,307.29
Expenses	\$ 1,518,892.69	\$ 1,604,174.61	\$ 1,412,041.32	\$ 4,535,108.62
Revenue Less Expenses	\$ 473,981.38	\$ 187,363.98	\$ 503,853.31	\$ 1,165,198.67
Profit Margin %				20.4
Expenses Resulting from Property Taxation	2013	2014	2015	
Contract - Assessment - SAMA	\$ 11,408.00	\$ 13,649.51	\$ 14,318.48	
Contract - Insurance - SAMA	\$ -	\$ -	\$ 112.00	
Contract - Tax Enforcement - Collections	\$ 647.44	\$ 120.89	\$ 756.94	
Total	\$ 12,055.44	\$ 13,770.40	\$ 15,187.42	
2013-2015 Totals	\$			41,013.26

Revenue Less Taxation	2013	2014	2015	Total
Actual Revenue	\$ 1,992,874.07	\$ 1,791,538.59	\$ 1,915,894.63	\$ 5,700,307.29
Total Taxation	\$ 673,187.55	\$ 714,149.38	\$ 732,167.99	\$ 2,119,504.92
Revenue Less Taxation	\$ 1,319,686.52	\$ 1,077,389.21	\$ 1,183,726.64	\$ 3,580,802.37
Adjusted Expenses	2013	2014	2015	Total
Expenses	\$ 1,518,892.69	\$ 1,604,174.61	\$ 1,412,041.32	\$ 4,535,108.62
Taxation Expenses	\$ 12,055.44	\$ 13,770.40	\$ 15,187.42	\$ 41,013.26
Expenses Less Taxation	\$ 1,506,837.25	\$ 1,590,404.21	\$ 1,396,853.90	\$ 4,494,095.36

Profit by Removing Taxation and Establishing a 20% Gross Margin on Billable Services				
Estimated Profitability	2013	2014	2015	Total
Revenue Less Taxation	\$ 1,319,686.52	\$ 1,077,389.21	\$ 1,183,726.64	\$ 3,580,802.37
Expenses Less Taxation	\$ 1,506,837.25	\$ 1,590,404.21	\$ 1,396,853.90	\$ 4,494,095.36
Utilities @ 20% Margin	\$ 112,120.30	\$ 142,725.00	\$ 5,476.30	\$ 260,321.60
Recreation & Cultural Services @ 20% Margin	\$ 99,864.03	\$ 401,013.20	\$ 415,320.00	\$ 916,197.23
Fire Protective Services @ 20% Margin	\$ 80,632.45	\$ 68,038.83	\$ 27,473.25	\$ 176,144.53
Environmental Services @ 20% Margin	\$ 103,107.20	\$ 129,916.50	\$ 99,757.07	\$ 332,780.77
Estimated Profit	\$ 208,573.25	\$ 228,678.53	\$ 334,899.36	\$ 772,151.14
Profit Margin %				14.7