

Division	Actual 2017 Revenue	Actual 2017 Expense	Actual 2017 Net	Actual 2018 Revenue	Actual 2018 Expense	Actual 2018 Net	Budget 2018 Revenue	Budget 2018 Expense	Budget 2018 Net	Actual 2018>2017 Revenue	Actual 2018>2017 Expense	Actual 2018>2017 Net	Budget-Actual 2018 Revenue	Budget-Actual 2018 Expense	Budget-Actual 2018 Net
General Administration (0100)	11,311,986	1,243,303	10,068,683	11,927,990	1,044,560	10,883,430	11,817,473	199,700	11,617,773	616,004	(198,743)	417,261	(110,517)	(844,860)	734,343
Legislative (1100)	-	369,978	(369,978)	17,730	413,960	(396,230)	21,415	510,284	(488,869)	17,730	43,983	61,713	3,685	96,324	(92,639)
Administrations (1200)	47,072	1,717,399	(1,670,327)	116,797	1,462,741	(1,345,944)	195,300	1,641,291	(1,445,991)	69,725	(254,658)	(184,933)	78,503	178,550	(100,047)
Facility Maintenance (1400)	-	84,404	(84,404)	-	124,463	(124,463)	19,750	124,577	(104,827)	-	40,059	40,059	19,750	114	19,636
Elections (1900)	-	11,149	(11,149)	-	6,600	(6,600)	-	6,600	(6,600)	-	(4,549)	(4,549)	-	-	-
Fire Services (2300)	84,427	586,620	(502,193)	131,975	619,566	(487,590)	139,000	588,707	(449,707)	47,548	32,946	80,494	7,025	(30,859)	37,883
Emergency Services (2400)	-	-	-	144,426	144,426	-	-	23,271	(23,271)	144,426	144,426	288,852	(144,426)	(121,155)	(23,271)
CPO (2600) + RCMP (2100)	34,612	189,791	(155,180)	45,351	158,455	(113,105)	30,000	163,238	(133,238)	10,739	(31,336)	(20,597)	(15,351)	4,783	(20,133)
Health & Safety (2700)	15,389	100,605	(85,216)	15,927	152,727	(136,800)	47,000	183,800	(136,800)	538	52,122	52,661	31,073	31,073	-
Transportation (3200)	1,897,703	7,166,597	(5,268,894)	2,975,134	8,856,564	(5,881,430)	2,984,194	9,259,646	(6,275,452)	1,077,432	1,689,967	2,767,399	9,060	403,082	(394,022)
Airport (3300)	228,407	228,407	-	199,703	250,703	(51,000)	118,760	169,760	(51,000)	(28,704)	22,296	(6,409)	(80,943)	(80,943)	-
Water (4100)	600,016	522,228	77,788	557,311	581,185	(23,874)	597,527	640,286	(42,759)	(42,705)	58,957	16,252	40,216	59,101	(18,885)
Wastewater (4200)	80,772	105,857	(25,085)	110,859	120,511	(9,652)	123,074	136,956	(13,882)	30,087	14,654	44,740	12,215	16,445	(4,230)
Solid Waste (4300)	105,985	470,056	(364,071)	83,768	556,380	(472,612)	106,008	648,271	(542,263)	(22,217)	86,325	64,108	22,240	91,891	(69,651)
Loans to Other Agencies (5200)	508,313	508,313	-	508,313	508,313	-	508,313	508,313	-	-	-	-	(0)	(0)	-
FCSS Funding	-	55,200	(55,200)	-	56,319	(56,319)	-	55,220	(55,220)	-	1,119	1,119	-	(1,099)	1,099
Cemetery Services (5600)	600	3,620	(3,020)	1,050	10,875	(9,825)	4,300	16,000	(11,700)	450	7,255	7,705	3,250	5,125	(1,875)
Planning (6100)	220,263	528,099	(307,836)	188,114	492,021	(303,907)	189,735	521,975	(332,240)	(32,150)	(36,079)	(68,228)	1,621	29,954	(28,333)
Ag Services (6200)	196,375	671,210	(474,835)	208,770	712,953	(504,183)	191,650	769,724	(578,074)	12,395	41,743	54,138	(17,120)	56,771	(73,891)
Economic Development (6400)	36,447	44,969	(8,522)	-	16,362	(16,362)	-	23,555	(23,555)	(36,447)	(28,608)	(65,055)	-	7,194	(7,194)
Property Management (6600)	107,179	36,957	70,222	449,838	377,868	71,970	87,255	35,836	51,419	342,659	340,911	683,570	(362,583)	(342,032)	(20,551)
Recreation (7200)	117,336	689,517	(572,182)	113,516	805,284	(691,769)	124,800	790,918	(666,118)	(3,820)	115,767	111,947	11,284	(14,366)	25,651
Community Grants (7300)	1,581	106,296	(104,715)	500	132,888	(132,388)	-	124,580	(124,580)	(1,081)	26,592	25,511	(500)	(8,308)	7,808
Library Services (7400)	-	164,869	(164,869)	-	191,046	(191,046)	-	163,046	(163,046)	-	26,177	26,177	-	(28,000)	28,000
Requisitions (8000)	3,193,078	3,197,524	(4,446)	3,279,327	3,279,585	(258)	3,197,516	3,197,516	-	86,250	82,061	168,310	(81,811)	(82,069)	258
	18,787,540	18,802,967	(15,427)	21,076,398	21,076,353	45	20,503,070	20,503,070	-	2,288,858	2,273,386	4,562,244	(573,328)	(573,283)	(45)

Function		2018 Budget	2018 Year to Date	Variance from 2018 Budget	% Budget Used	Additional Information
GENERAL GOVERNMENT	Revenue	(11,817,473)	(11,927,990)	(110,517)	100.9%	Gravel Royalty < \$14,089; Drilling Tax >12,645; Interest > \$67,458; Penalties > \$59,171; PERC Grant not budgeted > \$16,691, MSI Grant < \$15,665; Trf from Reserve < \$22,740
	Expenses	199,700	1,044,560	844,860	523.1%	Bad debt on property taxes - linear properties > \$850,200
	Net	(11,617,773)	(10,883,430)	734,343		
LEGISLATIVE SERVICES	Revenue	(21,415)	(17,730)	3,685	82.8%	Budget for grant for ICF/IDP not received; previous years Regional Collaboration grant used in 2018 \$17,730
	Expenses	510,284	413,960	(96,324)	81.1%	Consulting fees <\$33,383; Anniversary Party < \$10,000; Councillors' expenses < \$43,685 mainly in mileage. See next page for detailed breakdown.
	Net	488,869	396,230	(92,639)		
ADMINISTRATION	Revenue	(195,300)	(116,797)	78,503	59.8%	Admin services > \$15,564 Provincial DI fees; Trf from Op Reserve < \$115,859 not required.
	Expenses	1,641,291	1,462,741	(178,550)	89.1%	Consulting Fees < \$124,020 (negotiations < \$15,000, HR Consultant c/f to 2019 \$15,000, Contract help of \$100,000 distributed through out work units); wages & benefits < \$60,336 vacancy and temp help not getting benefits; Insurance < \$19,575 with distribution through out the work units.
	Net	1,445,991	1,345,944	(100,047)		
FACILITY MAINTENANCE	Revenue	(19,750)	-	19,750	0.0%	Trf from reserve < \$19,750 not required
	Expenses	124,577	124,463	(114)	99.9%	Additional funds in r/m budget of \$19,750 not spent in 2018
	Net	104,827	124,463	19,636		
ELECTIONS	Revenue	-	-	-	#DIV/0!	Trf from reserve < \$19,750 not required
	Expenses	6,600	6,600	-	100.0%	Additional funds in r/m budget of \$19,750 not spent in 2018
	Net	6,600	6,600	-		
FIRE SERVICES	Revenue	(139,000)	(131,975)	7,025	94.9%	Prov grant < \$15,477 regional training deferred to 2019; Trf from Reserve > \$9,791 for vehicle repairs and c/f funds for FirePro
	Expenses	588,707	619,566	30,859	105.2%	Regional training < \$14,000 not done in 2018; vehicle r/m in Pickardville > \$16,618; Contributions to Fire Departments > \$40,035 based on call volume; salary & benefits < \$11,248 change in allocation for temp employee
	Net	449,707	487,590	37,883		
EMERGENCY MANAGEMENT	Revenue	-	(144,426)	(144,426)	#DIV/0!	Trf from Reserve to fund costs of wildfires
	Expenses	23,271	144,426	121,155	620.6%	Firefighting costs for wildfires
	Net	23,271	-	(23,271)		
CPO	Revenue	(30,000)	(45,351)	(15,351)	151.2%	Fine revenue > \$14,668
	Expenses	163,238	158,455	(4,783)	97.1%	Variance immaterial
	Net	133,238	113,105	(20,133)		

Function		2018 Budget	2018 Year to Date	Variance from 2018 Budget	% Budget Used	Additional Information
HEALTH & SAFETY	Revenue	(47,000)	(15,927)	31,073	33.9%	WCB rebate < \$12,000 not received; Trf from reserve < \$19,073 c/f funds not required in 2018. Training & conference > \$14,053 some training charged to departments and training continues into 2017; Employee Wellness < \$9,657 program not fully utilized by staff.
	Expenses	183,800	152,727	(31,073)	83.1%	
	Net	136,800	136,800	-		
TRANSPORTATION SERVICES	Revenue	(2,984,194)	(2,975,134)	9,060	99.7%	} See separate section for details on Transportation Services
	Expenses	9,259,646	8,856,564	(403,082)	95.6%	
	Net	6,275,452	5,881,430	(394,022)		
AIRPORT	Revenue	(118,760)	(199,703)	(80,943)	168.2%	Sale of aviation fuel > \$13,407; Sale of airport lots > \$67,500 no budget Cost of lot sold + Trf to reserve > \$ 67,500, Aviation Fuel > \$19,712 offset by increased sales.
	Expenses	169,760	250,703	80,943	147.7%	
	Net	51,000	51,000	-		
WATER SERVICES	Revenue	(597,527)	(557,311)	40,216	93.3%	Trf from reserve to balance budget not recorded < \$31,207 as total costs lower than budget. Wages & Benefits < \$27,666 vacancy for couple months; Hired Equipment / Road Repair < \$28,080 varies year to year and depends on number of breaks
	Expenses	640,286	581,185	(59,101)	90.8%	
	Net	42,759	23,874	(18,885)		
WASTEWATER SERVICES	Revenue	(123,074)	(110,859)	12,215	90.1%	Septic Disposal Fee < \$9,931 County unable to take disposal at lagoons; all other variances immaterial Wages & Benefits under budget due to vacancy; no other material variances
	Expenses	136,956	120,511	(16,445)	88.0%	
	Net	13,882	9,652	(4,230)		
SOLID WASTE SERVICES	Revenue	(106,008)	(83,768)	22,240	79.0%	Trf from reserve < \$25,000 for leachate removal not needed in 2018 & > \$18,635 to cover costs of upgrades to trf stns; Over 8,000 kg < \$13,500 Tippage fees < \$76,300; Leachate Removal < \$50,000; Trf to Op Reserve > \$12,000 for graveling trf stn sites & \$25,000 for leachate removal.
	Expenses	648,271	556,380	(91,891)	85.8%	
	Net	542,263	472,612	(69,651)		
LOANS TO OTHER AGENCIES	Revenue	(508,313)	(508,313)	-	100.0%	No Variance No Variance
	Expenses	508,313	508,313	-	100.0%	
	Net	-	-	-		
FCSS & LIBRARY	Revenue	-	-	-	#DIV/0!	FCSS > \$1,099 share of 2017 deficit
	Expenses	55,220	56,319	1,099	102.0%	
	Net	55,220	56,319	1,099		
CEMETERY	Revenue	(4,300)	(1,050)	3,250	24.4%	Plots sales varies year to year Variance immaterial
	Expenses	16,000	10,875	(5,125)	68.0%	
	Net	11,700	9,825	(1,875)		

Function		2018 Budget	2018 Year to Date	Variance from 2018 Budget	% Budget Used	Additional Information
PLANNING & DEVELOPMENT SERVICES	Revenue	(189,735)	(188,114)	1,621	99.1%	Variance immaterial Legal fees < \$27,600 lower than expected costs; Contracted Services < \$27,800 lower costs for planning services varies year to year dependant on developments, lower costs for surveying services; Trf to Reserve > \$18,170 cash in lieu payments
	Expenses	521,975	492,021	(29,954)	94.3%	
	Net	332,240	303,907	(28,333)		
AGRICULTURAL SERVICES	Revenue	(191,650)	(208,770)	(17,120)	108.9%	Trf from Reserve > \$7,865 for leased vehicles; Sale of Materials > \$7,900 nothing unusual noted. Wages & Benefits < \$30,983 seasonal hours lower due to weather; Tansy Program < \$12,870 fewer participants in 2018; Beaver contract < \$13,217 varies year to year; Equip repairs < \$8,100 varies year to year; Fuel > \$21,850 budget error.
	Expenses	769,724	712,953	(56,771)	92.6%	
	Net	578,074	504,183	(73,891)		
ECONOMIC DEVELOPMENT	Revenue	-	-	-	0.0%	No revenue in this area Printing < \$5,000 none in 2018
	Expenses	23,555	16,362	(7,194)	69.5%	
	Net	23,555	16,362	(7,194)		
PROPERTY MANAGEMENT	Revenue	(87,255)	(449,838)	(362,583)	515.5%	Sale of Industrial Park lots > \$323,750; Sale of Road Allowance > \$20,410. Cost of lots sold, legal fees & trf to reserve from lot sales.
	Expenses	35,836	377,868	342,032	1054.4%	
	Net	(51,419)	(71,970)	(20,551)		
RECREATION SERVICES	Revenue	(124,800)	(113,516)	11,284	91.0%	Trf from Reserve < \$22,500 not required for Echo Lake & Rainbow Park; Revenue from LIL > \$9,421; Trf from Reserve > \$3,587 for Ski Hill Upgrades Work at Echo Lake & Rainbow Park < \$22,500 not done in 2018; total costs at LIL < \$13,700 no material variances; TV > \$50,000 grant for capital & \$50,000 contract for operations; Internal Chgs < \$18,484; Materials > \$6,133 deficiencies
	Expenses	790,918	805,284	14,366	101.8%	
	Net	666,118	691,769	25,651		
COMMUNITY GRANTS	Revenue	-	(500)	(500)	N/A	Trf to reserve > \$41,144 unspent funds (transactions after this entry not accounted for).
	Expenses	124,580	132,888	8,308	106.7%	
	Net	124,580	132,388	7,808		
LIBRARY SERVICES	Revenue	-	-	-	N/A	Trf to reserve > \$41,144 unspent funds (transactions after this entry not accounted for).
	Expenses	163,046	191,046	28,000	117.2%	
	Net	163,046	191,046	28,000		
REQUISITIONS (EDUCATION & SR. HOUSING)	Revenue	(3,197,516)	(3,279,327)	(81,811)	102.6%	School & Housing amounts not updated from 2017 in the 2018 budget > \$76,767; Req for Designated Industrial properties new in 2018 & not budgeted Same as above
	Expenses	3,197,516	3,279,585	82,069	102.6%	
	Net	-	258	258		
TOTALS	Revenue	(20,503,070)	(21,076,398)	(573,328)	102.8%	
	Expenses	20,503,070	21,076,353	573,283	102.8%	
	Net	-	(45)	(45)		
		SURPLUS	(45)			

Function	2018 Budget	2018 Year to Date	Variance from 2018 Budget	% Budget Used	Additional Information
GENERAL LEGISLATIVE SERVICES					
Legislative - General	116,950	64,311	(52,639)	55.0%	Consulting for ICF/IDPs > \$50,000 Variances for each councillor is mostly mileage & Subsistence & Training
Councillor - Division 1	54,235	48,635	(5,600)	89.7%	
Councillor - Division 2	55,843	50,743	(5,100)	90.9%	
Councillor - Division 3	63,025	56,671	(6,354)	89.9%	
Councillor - Division 4	53,820	45,741	(8,079)	85.0%	
Councillor - Division 5	54,853	47,252	(7,601)	86.1%	
Councillor - Division 6	56,568	53,027	(3,541)	93.7%	
Councillor - Division 7	54,990	47,581	(7,409)	86.5%	
Total	510,284	413,960	(96,324)	81.1%	

Function	2018 Budget	2018 Year to Date	Variance from 2018 Budget	% Budget Used	Additional Information	
TRANSPORTATION SERVICES						
TRANSPORTATION SERVICES - GENERAL	Revenue	(97,500)	(317,292)	(219,792)	325.4%	Internal Charges > \$240,912 1st year of more accurate tracking, budget very close if combined with PW Shop ; Trf from Op Reserve < \$32,190, budget of \$50,000 for road study not done as room in eng fees, \$17,810 for gravel exploration at Tawatinaw Valley (TV).
	Expenses	1,355,030	1,318,403	(36,627)	97.3%	Engineering fees < \$57,377 budget too high, gravel exploration at TV \$17,810 not budgeted;
	Net	1,257,530	1,001,112	(256,418)	79.6%	
PW SHOP	Revenue	(555,344)	(310,625)	244,719	55.9%	Internal Charges < \$255,562 1st year of more accurate tracking, budget very close if combined with General; Custom Work > \$9,005 no budget.
	Expenses	755,744	750,948	(4,796)	99.4%	Fuel & Oil > \$19,119 higher prices than expected; Equip parts < \$43,517 varies year to year and difficult to budget; Trf tp cap reserve > \$11,300 to cover repairs to gravel truck that were capitalized; other accounts over/under but not materially.
	Net	200,400	440,324	239,924	219.7%	
GRAVEL PROGRAM	Revenue	(2,165,000)	(2,081,673)	83,327	96.2%	Trf from Op Reserve < \$91,191 not recorded as total transportation under budget.
	Expenses	3,029,469	3,027,651	(1,818)	99.9%	Equipment rentals < \$10,000 no costs; Hired Equipment < \$59,400 lower trucking costs than estimated; Reclamation Activity < \$50,000 no work done in 2018; Internal charges > \$47,403 better tracking in 2018 & budget was estimated. Wages & Benefits under budget.
	Net	864,469	945,978	81,509	109.4%	

Function		2018 Budget	2018 Year to Date	Variance from 2018 Budget	% Budget Used	Additional Information
GENERAL ROAD MTCE	Revenue	-	-	-	0.0%	No revenue in this area
	Expenses	1,208,066	948,012	(260,054)	78.5%	R/M > \$14,821 but includes \$7,000 tires; Hired Services < \$21,978 limited work; fuel < \$15,935 used less than expected; Tires < \$42,682; Wages & Benefits < \$170,545 better coding of actual work, overall wages in Transportation Services under budget.
	Net	1,208,066	948,012	(260,054)	78.5%	
GRADERS	Revenue	(4,500)	(2,465)	2,035	0.0%	Custom work below budget - immaterial
	Expenses	2,157,176	2,140,447	(16,729)	99.2%	Wages & Benefits < \$54,760; R/M < \$23,782 varies year to year & difficult to budget; Fuel > \$71,229 more usage and higher prices than expected.
	Net	2,152,676	2,137,982	(14,694)	99.3%	
CULVERTS	Revenue	-	-	-	0.0%	No revenue in this area
	Expenses	188,943	133,910	(55,033)	70.9%	Gravel < \$21,468 not as much used as expected; Culverts < \$24,635 more culverts replaced and charged to flooding cost centre.
	Net	188,943	133,910	(55,033)	70.9%	
BRUSH CONTROL	Revenue	-	-	-	0.0%	No revenue in this area
	Expenses	106,538	48,434	(58,104)	45.5%	Wages & benefits under budget and internal charges < \$26,344 as not as much work completed as planned.
	Net	106,538	48,434	(58,104)	45.5%	
DRAINAGE	Revenue	-	-	-	0.0%	No revenue in this area
	Expenses	65,156	19,753	(45,403)	30.3%	Wages & benefits under budget and internal charges < \$31,7564 as not as much work completed as planned.
	Net	65,156	19,753	(45,403)	30.3%	
BRIDGE MAINTENANCE	Revenue	-	-	-	0.0%	No revenue in this area
	Expenses	113,591	102,552	(11,039)	90.3%	Internal Charges < \$4,568 most work is contracted; Inspections < \$7,000
	Net	113,591	102,552	(11,039)	90.3%	
DUST CONTROL - RESIDENTIAL	Revenue	(41,850)	(61,485)	(19,635)	146.9%	Higher than expected applications
	Expenses	66,030	73,459	7,429	111.3%	Materials > \$16,748 with more applications; Internal charges < \$6,560
	Net	24,180	11,975	(12,205)	49.5%	
DUST CONTROL - GENERAL	Revenue	-	-	-	0.0%	No revenue in this area
		19,469	16,965	(2,504)	87.1%	Variance immaterial
	Net	19,469	16,965	(2,504)	87.1%	
HAMLET STREETS	Revenue	(120,000)	(59,232)	60,768	0.0%	Trf from reserve used to balance net amounts. Full transfer not needed.
	Expenses	194,434	133,666	(60,768)	68.7%	Materials < \$44,968; Gravel < \$7,423
	Net	74,434	74,434	-	100.0%	
FLOODING	Revenue	-	(142,363)	(142,363)		Grant receivable fromr Disaster Relief Program
	Expenses	-	142,363	142,363		Partial costs to bring roads / bridges to drivable status.
	Net	-	-	-		
TOTAL TRANSPORTATION SERVICES	Revenue	(2,984,194)	(2,975,134)	9,060	99.7%	
	Expenses	9,259,646	8,856,564	(403,082)	95.6%	
	Net	6,275,452	5,881,430	(394,022)	93.7%	

**2018 BUDGET TO ACTUAL
ANALYTICAL REVIEW - REVENUE BY OBJECT**

	Budget	Actual	Variance	
Total Revenue	20,503,070	21,076,377	(573,307)	-2.80%

	Budget	Actual	Variance	
Conditional Grants	2,443,494	2,580,183	(136,689)	-5.59%

Variance (136,689)

Disaster Relief Program 144,426

Immaterial Difference 7,737

	Budget	Actual	Variance	
Internal Charges Revenue	605,394	580,439	24,955	4.12%

Variance 24,955

First year of tracking internal charges - overall immaterial variance with no impact on surplus.

	Budget	Actual	Variance	
Loan Recovery	508,313	508,313	-	0.00%

Long term fixed payments and collections therefore no variance expected.

	Budget	Actual	Variance	
Municipal Taxes	11,065,214	11,074,587	(9,373)	-0.08%

Variance (9,373)

Variances due to minimum tax amounts that are difficult to budget, Section 305 changes / adjustments.

	Budget	Actual	Variance	
Other Revenues from Own Sources	741,590	918,175	(176,585)	-23.81%

Variance (176,585)

560-Property Lease & Rent				
13 payments	6,170	Reconciling Horizon lease		
Access to Gas Lease	1,900	Not budgeted		
Industrial Park land rent prior to final sale	4,965	Not budgeted		
Planning & Dev Permits	(19,309)	Under Budget		
571- Cash in lieu	18,171	Not budgeted		
572-Admin Services	15,564	Revenue from Alberta Assessor (DI properties) not budgeted		
575-Drilling Tax	12,645	Over budget		
582-Fines	44,668	Over budget		
587-Disposal Fees	(9,931)	Under Budget		
590-Interest Earned	67,158	Conservative budget - increased interest rates		
591-Penalty Revenue	63,739	Conservative budget - indicative of local economy		
Unexplained Variance	<u><u>29,155</u></u>	3.9%		

	Budget	Actual	Variance	
Requisitions	3,197,516	3,279,327	(81,811)	-2.56%

Variance (81,811)

School Requisition	68,563	Budget not updated from 2017		
Seniors Requisition	8,204	Budget not updated from 2017		
Designated Ind Requisition	5,045	Not Budgeted		
Unexplained Variance	<u><u>1</u></u>			

	Budget	Actual	Variance	
Sale of Goods & Services	1,185,892	1,617,071	(431,179)	-36.36%

Variance (431,179)

Sale of land 415,108 Not budgeted

Airport & ind park

Unexplained Variance (16,071) -1.36%

	Budget	Actual	Variance	
Transfer from Reserves	755,657	518,282	237,375	31.41%

Variance 237,375

910-Transfer from Op Reserves

1200 Admin

Funding for contract help not needed in 2018 100,000 33,000 (67,000)

Only \$15,000 needed for CUPE negotiations 30,000 15,000 (15,000)

1400 Bldg Mtncce

Funding not needed in 2018 19,750 - (19,750)

0100 General Gov't

Capacity Review under budget 60,000 37,450 (22,550)

2400 Disaster Services

Not budgeted - cost to fight wildfires - 144,426 144,426

2700 H&S

Full funding not required 35,000 15,927 (19,073)

7200 Recreation

Echo Lake & Rainbow Park projects deferred 22,500 - (22,500)

3200 General Transportation

Full funding not needed in 2018 50,000 17,810 (32,190)

3217 Hamlet Streets

Full funding not needed in 2018 120,000 59,232 (60,768)

3203 Graveling

Full funding not needed in 2018 216,000 124,809 (91,191)

4100 Water Services

Full funding not needed in 2018 31,207 - (31,207)

4301 Solid Waste

Full funding not needed in 2018 25,000 18,635 (6,365)

Unexplained Variance (5,793) -0.77%

**2018 BUDGET TO ACTUAL
ANALYTICAL REVIEW - EXPENSES BY OBJECT**

	Budget	Actual	Variance	
Total Expenses	20,503,070	21,076,352	(573,282)	-2.80%

	Budget	Actual	Variance	
Contracted & General Services	4,165,849	3,715,026	450,823	10.82%

Variance 450,823

210-Mileage & Subsistence

Council	74,390	22,377	(52,013) Over budgeted
Other departments combined for difference	53,229	47,361	(5,868)

222-Training & Conference

Council	19,460	9,925	(9,535) Less training/conferences completed
Administration	18,492	9,666	(8,826) Difficult to be away from office
Health & Safety	18,000	3,947	(14,053) Less training/conferences completed
Other departments combined for difference	68,335	52,868	(15,467) Less training/conferences completed

225-Tippage Fees 285,500 209,202 (76,298) Over budgeted

226 Training-Other 14,000 - (14,000) Regional training

230-Engineering Fees

General Transportation	125,000	67,623	(57,377) Over budgeted
Other cost centers combined for difference	44,000	29,122	(14,878) Individual variances are immaterial

231-Legal Fees 106,500 63,486 (43,014) Varies year to year

232-Consulting Fees 61,000 27,617 (33,383) Budget included 50,000 for Mediator-not used

241-Building Maintenance 100,900 73,133 (27,767) General office under spent

245-Contracted Services

Emergency Management (2400)	1,000	30,164	29,164 Wildfires
General (0100)	60,000	37,450	(22,550) Capacity review under budget
Beaver Control (6204)	69,010	55,793	(13,217) Under budget
Solid Waste (4301)	50,000	-	(50,000) Leachate Removal - costs covered by accrual

259-Hired Equipment

Road Graveling (3203)

1,063,400

1,003,996

(59,404) Contract trucks - difficult to predict

Unexplained Variance

(37,663)

-0.90%

	Budget	Actual	Variance	
Contributions to Fire Departments	28,400	68,435	(40,035)	-140.97%

Variance (40,035)

Pickardville	4,900	31,930	27,030	Busiest department
Other Halls combined	23,500	36,505	13,005	Overall underbudgeted
Unexplained Variance			<u>-</u>	

	Budget	Actual	Variance	
Interest, Principal & Charges	1,542,025	1,541,739	286	0.02%

Immaterial Variance 286

	Budget	Actual	Variance	
Internal Charges Expenses	605,394	572,915	32,479	5.36%

Variance 32,479

(Internal chgs in capital accounts = \$25,464)

First year of tracking internal charges - overall immaterial variance with no impact on surplus.

	Budget	Actual	Variance	
Materials, Goods, Supplies & Utilities	3,939,838	3,890,936	48,902	1.24%

Variance 48,902

510-Materials & Supplies

Recreation (7200)	17,500	-	(17,500)	Echo Lake & Rainbow Lake work deferred
Bridges (3209)	5,000	16,547	11,547	More work done - total bridges overbudget by 20%
Brushing (3207)	10,000	115	(9,885)	Minimal materials required
Emergency Events (3226)	-	14,898	14,898	Flooding costs not budgeted
Hamlet Streets (3217)	45,000	32	(44,968)	Contract work so no materials purchased

511-PPE Equipment

Small variances in each fire hall 88,300 67,869 (20,431)

515-Fuel & Oil

Ag Services	6,000	27,854	21,854	Budgeting error
Emergency Events	-	6,849	6,849	Flooding costs not budgeted
Grading	364,815	436,044	71,229	Higher cost/usage
PW Shop	40,000	59,119	19,119	Higher cost/usage

Road Maintenance	200,000	184,064	(15,936)	Coding?
All other Departments	48,000	59,500	11,500	Higher cost/usage
516-Gravel Usage	1,729,964	1,701,054	(28,910)	-1.67% \$12,000 for trf stns c/f to 2019
517-Equipment Parts	200,000	156,483	(43,517)	PW shop-varies year to year
526-Tires	50,000	7,318	(42,682)	Coded to 517
545-IT Software				
Questica Software/implementation	-	19,290	19,290	Not budgeted-funded from \$100,000 for capacity
Unexplained Variance			<u><u>1,359</u></u>	0.03%

	Budget	Actual	Variance	
Other Expense	6,700	858,588	(851,888)	-12714.75%

Variance (851,888)

905-Bad Debt Expense 2,000 854,078 852,078 AFDA - Oil & Gas property taxes owing

Unexplained Variance 190

	Budget	Actual	Variance	
Purchases from Other Governments	114,800	118,236	(3,436)	-2.99%

Immaterial Variance (3,436)
(water commission, admin services @ airport)

Unexplained Variance (3,436)

	Budget	Actual	Variance	
Salaries, Wages & Benefits	5,294,032	4,967,633	326,399	6.17%

Variance 326,399

110-Salaries 3,732,076 3,696,423 (35,653) -0.96%

111-Seasonal

Ag Services 118,855 96,307 (22,548) Weather prohibited work
Transportation 73,790 - (73,790) Coded to 110

Total Wages 3,924,721 3,792,730 (131,991) -3.36% STD/LTD higher in 2018

130-Employee Benefits 1,086,136 896,967 (189,169) Budget 28% for all staff - s/b around 24%

Unexplained Variance 5,239

	Budget	Actual	Variance	
Trf Payments to Others	3,883,682	3,997,964	(114,282)	-2.94%

Variance			(114,282)	
753-Requisition-School	2,669,170	2,737,925	68,755	Budget not updated from 2017
756-Grants to Individuals	20,000	7,130	(12,870)	
770-Grants to Other Organizations				
Capital contribution to Ski Hill operators	-	50,000	50,000	
Community Grants	124,580	91,744	(32,836)	Trf to Ec Dev Reserve per Policy 5.17
771-Library Grant-Westlock	132,000	160,000	28,000	Extra was budgeted in 0100
Unexplained Variance			<u>(13,233)</u>	-0.34%

	Budget	Actual	Variance	
Transfer to Reserves	922,350	1,344,880	(422,530)	-45.81%

Variance (422,530)

765-Transfer to Operating Reserve

General (0100)	1,800	33,383	31,583	Tfr interest to reserves not budgeted
General (0100) - to fund add'l library costs	28,000	-	(28,000)	Trf not done as there is a surplus
Administration (1200)				
c/f training & travel funds	-	10,000	10,000	
c/f HR consultant funds	-	15,000	15,000	
Trf RMA Insurance discount per Policy 5.17	-	5,192	5,192	
Facility Maintenance (1400)	21,800	44,800	23,000	Unspent funds c/f to 2019
Airport (3300)	-	60,858	60,858	Sale of 2 lots not budgeted & small surplus
Solid Waste(4301)				
c/f leachate removal funds	-	25,000	25,000	
c/f gravel for transfer sites	-	12,000	12,000	
Cemeteries (5600)	4,000	1,050	(2,950)	based on plot sales
Planning (6100)	-	4,500	4,500	c/f training funds
Community Grants (7300)	-	41,060	41,060	c/f unspent funds
c/f Vimy Playground removal funds	-	7,808	7,808	
c/f Scholarship	-	500	500	

763-Transfer to Capital Reserve

General (0100)	-	20,391	20,391	Tfr interest to reserves not budgeted
PW Shop (3201)	-	11,300	11,300	Fund repairs to gravel truck that were capital
Property Mgmt (6601)	-	147,337	147,337	Profit on sale of industrial land
Road Allowance (6602)	-	18,720	18,720	Profit on sale of Road Allowances

764-Transfer to Capital Fund

PW Shop (3201)	-	5,000	5,000	fund air compressor > \$5,000
Fund Engineering on Bridges (MSI projects not submitted)	-	18,296	18,296	

Unexplained Variance

4,065 0.44%