

Final Operating Budget

Description	Notes	2017 Budget	2016 Actual	Variance
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REVENUES

ROAD OR WATER FRONTAGE		-	148,264	(148,264)
SEWER FRONTAGE		-	64,538	(64,538)
MUNICIPAL TAX LEVY	1	21,088,802	24,312,444	(3,223,642)
SCHOOL LEVY		5,366,405	5,697,930	(331,525)
SENIORS REQUISITION		296,801	293,627	3,174
SERVICE CHARGES		-	3,108	(3,108)
SALE OF GOODS & SERVICES	2	2,147,500	2,399,970	(252,470)
PENALTIES		6,000	9,119	(3,119)
SERVICE CALL FEE		-	30	(30)
METER REPLACEMENT FEES		100,000	103,791	(3,791)
FCS-HOME SUPPORT		29,620	10,265	19,355
FEES FOR SERVICES - SETTLEMENTS		90,000	104,905	(14,905)
OFFSITE LEVY		2,000	-	2,000
SALE OF EQUIPMENT/RECOVERIES		-	3,265	(3,265)
PERMITS		10,000	14,130	(4,130)
PENALTIES ON TAXES	3	120,000	159,193	(39,193)
MUNICIPAL BYLAW FINES		3,000	4,363	(1,363)
RETURN ON INVESTMENTS	4	400,000	551,687	(151,687)
LESS: INTEREST TRFRD TO RESERVES		(50,000)	-	(50,000)
LEASE FEES		22,400	27,110	(4,710)
LAND LEASE FEES		25,765	26,793	(1,028)
INSURANCE PROCEEDS		-	3,602	(3,602)
LAND SALES/TAX CERTIFICATES		21,800	21,800	-
OIL WELL DRILLING TAX		100,000	222,236	(122,236)
SURFACE LEASE REVENUES		4,200	3,365	835
PATRONAGE DIVIDENDS		-	97	(97)
OTHER REVENUE		1,600	1,000	600
MISCELLANEOUS REVENUE		23,500	15,935	7,565
ADMIN FEES-TAX RECOVERY		1,000	675	325
PROVINCIAL GRANTS	5	763,324	642,558	120,766
GRANTS FROM OTHER GOV'TS		219,800	216,645	3,155
DRAWN FROM RESERVE		1,000,000	2,053	997,947
DRAWN FROM OPERATING RESERVE	6	110,729	1,348,840	(1,238,111)
DRAWN FROM RESERVE		2,153,705	333,777	1,819,927
TOTAL REVENUES		34,057,951	36,747,115	(2,689,164)

EXPENSES

LABOUR POOL CHARGES		136,500	87,360	49,140
SALARY/WAGES	7	5,924,556	5,518,189	406,367
EMPLOYER BENEFITS		1,287,480	1,025,865	261,616
HONORARIA		229,500	219,183	10,317
EXPENSE ALLOWANCE		122,000	103,200	18,800
MOVING COSTS		20,000	20,411	(411)
LABOR RECAPTURE		(84,630)	(54,163)	(30,467)
ACCOMODATION & MEALS		202,620	160,009	42,611
MILEAGE	8	125,109	86,185	38,924
WORKING LUNCHES		500	137	363
MEMBERSHIPS/CONFERENCE FEES	9	150,172	141,004	9,168

Description	Notes	2017 Budget	2016 Actual	Variance
EXPENSES (Continued)				
FREIGHT		15,000	12,853	2,147
POSTAGE		21,000	19,947	1,053
TELEPHONE		133,300	126,169	7,131
TAXI/BUS/AIRFARE		6,000	6,094	(94)
HOSPITALITY/PROMOTION		50,000	51,097	(1,097)
ADVERTISING		75,000	71,162	3,838
REGISTRY FEES		5,000	5,694	(694)
PROFESSIONAL FEES	10	130,000	160,141	(30,141)
OTHER PROFESSIONAL SERVICES	11	1,318,540	1,187,333	131,207
ENGINEERING FEES		360,000	357,181	2,819
REGIONAL TRAINING		10,000	7,381	2,619
TRAINING & EDUCATION		104,200	61,230	42,970
ACCOUNTING SOFTWARE SUPPORT PLAN	12	66,839	35,179	31,660
BUILDING REPAIRS		25,000	15,515	9,485
COMPUTERS / NETWORK SUPPORT		47,000	63,787	(16,787)
TIPPING FEES		94,500	86,488	8,012
BLDGS - REPAIR & MAINTENANCE	13	251,500	324,533	(73,033)
EQUIP - REPAIRS & MAINTENANCE	14	288,000	251,731	36,269
OFFICE EQUIPMENT REPAIRS		5,000	3,866	1,134
VEHICLE REPAIRS & MAINTENANCE		57,000	73,270	(16,270)
CONTRACTED SERVICES	15	1,950,834	1,456,433	494,401
CONTRACTED REPAIRS		26,000	35,705	(9,705)
BUILDING RENTAL		7,780	4,375	3,405
RENTAL/LEASE OF EQUIPMENT		24,000	45,013	(21,013)
GRAVEL CRUSH - LEASE FEES		532	251	281
EQUIPMENT POOL CHARGES		257,170	252,521	4,649
LICENSES & PERMITS		17,200	14,047	3,153
PROPERTY TAXES		2,200	17,564	(15,364)
INSURANCE PREMIUMS		181,099	180,152	947
OTHER RENTALS & LEASE FEES		500	-	500
PURCHASE FROM OTHER GOVERNMENT		280,500	302,594	(22,094)
PROJECT - ADVERTISING		-	1,291	(1,291)
PROJECT - POWER		2,200	1,750	450
PROJECT - FREIGHT		12,720	1,593	11,127
PROJECT - LABOR POOL	16	1,938,364	1,778,856	159,508
PROJECT - ENGINEERING FEES		177,000	24,810	152,190
PROJECT - TRAINING & EDUCATION		3,600	40,206	(36,606)
PROJECT - CONTRACT GRAVEL HAUL		671,000	479,652	191,348
PROJECT - CONTRACT EQUIPMENT	17	226,000	112,577	113,423
PROJECT - CONTRACTED SERVICES	18	2,689,000	1,295,166	1,393,834
PROJECT - EQUIP POOL CHARGES	16	1,547,313	1,702,800	(155,487)
PROJECT - MACH/EQUIP RENTAL		1,000	-	1,000
PROJECT - GENERAL SUPPLIES		7,000	8,117	(1,117)
PROJECT - DUST CONTROL PRODUCT		222,500	231,663	(9,163)
PROJECT - SALT/SAND		262,500	290,584	(28,084)
PROJ - OTHER CONST/MAIN MATERIAL		162,500	26,806	135,694
PROJ - WATER METERS FROM INVEN		16,500	97,045	(80,545)
PROJECT - BLADES		125,000	108,364	16,636
PROJECT - GRAVEL	19	1,674,700	1,082,302	592,398
PROJECT - CULVERTS		47,000	21,441	25,559
COST TRANSFER		14,472	(68,405)	82,877

Description	Notes	2017 Budget	2016 Actual	Variance
EXPENSES (Continued)				
PROJECT- LABOR POOL RECAPTURE	17	(3,473,177)	(3,521,419)	48,242
OFFICE SUPPLIES		4,000	1,001	2,999
COMPUTER SUPPLIES		6,000	3,509	2,491
PUBLICATIONS		2,620	3,314	(694)
GENERAL SUPPLIES		350,300	344,683	5,617
DEV PERMITS/COMPLIANCE CERTIFICATES		4,000	3,679	321
FUEL	8	467,210	371,689	95,521
TIRES/BATTERIES		45,000	40,405	4,595
TOOLS		2,000	1,903	97
OIL/ANTI-FREEZE/LUBRICANTS		28,000	27,079	921
CHEMICALS		180,400	123,292	57,108
WATER METERS		7,300	34,843	(27,543)
BITS & BLADES			442	(442)
MATERIALS FROM INVENTORY		25,000	35,128	(10,128)
OTHER MAINTENANCE MATERIALS		3,500	952	2,548
MAPPING INFORMATION SYSTEM		50,000	28,813	21,187
NATURAL GAS		88,380	70,273	18,107
ELECTRICAL POWER	8	344,855	316,578	28,277
OTHER UTILITY CHARGES		21,400	21,769	(369)
OFFICE/COMPUTER SYSTEMS		50,000	53,441	(3,441)
FURNITURE/EQUIPMENT (NON-CAPITAL)		50,100	24,052	26,048
COST RECAPTURE		(371,820)	(348,064)	(23,756)
TRANSFER TO INVENTORY		(582,532)	-	(582,532)
GRANTS		22,000	11,896	10,104
GRANTS TO ORGANIZATION & INDIVIDUALS	20	1,588,714	1,325,831	262,882
REQUISITIONS OR HP & SWAN HILLS COST SHARING	21	8,148,343	9,003,182	(854,839)
GRANTS TO OTHER LOCAL GOV		133,000	115,806	17,194
CONTRIBUTION TO CAPITAL RESERVE	22	1,592,500	3,883,471	(2,290,971)
CONTRIBUTION TO OPERATING RESERVE	22	102,000	101,170	830
GRANTS TO ORGANIZATIONS		103,000	103,000	-
SERVICE CHARGE/INTEREST/PENALTY		3,500	3,673	(173)
DEBENTURE INTEREST	23	178,277	202,546	(24,269)
DEBENTURE PRINCIPLE	23	723,061	700,633	22,428
OVER(UNDER) LEVY ADJUSTMENT		-	(40,458)	40,458
BAD DEBT EXPENSE		50,000	460,454	(410,454)
NET BOOK VALUE W/O		386,150	391,757	(5,607)
TOTAL EXPENSES		34,057,951	33,673,635	(7,962,988)
NET SURPLUS (DEFICIT)		-	3,073,480	5,273,824

Notes

1 MUNICIPAL TAX LEVY

The municipal tax levy for 2017 is expected to be similar to 2016. Preliminary assessment values received are slightly higher for 2017, but might be off set against linear assessments. The final municipal tax levy will only be know by April 2017.

2 SALE OF GOODS & SERVICES

	2017
The sale of goods and services relate mainly to the following departments:	\$
Roads and Streets (Seal Lake \$374,000)	464,000
Water (Regular, Swan River)	1,243,000
Sewer (Regular, Swan River)	292,500
Planning (Safety codes)	113,000
Other	35,000
Total	<u>2,147,500</u>

3 PENALTIES ON TAXES

We have increased the revenue from penalties and taxes based on the County's new penalty tax bylaw.

4 RETURN ON INVESTMENTS

The return on investments are estimated based on the County's investment portfolio.

6 PROVINCIAL GRANTS

Grants are discussed later in the budget document.

Notes

7 SALARY/WAGES

Current year salary and wages are also more than what was budgeted for in 2016

Salaries and wages are calculated based on the organisation chart as presented. Changes from prior discussion relates mainly to the additon of an Assistant CAO. Salaries and wages were also adjusted with 0.7% COLA adjustment, which is based on Edmonton October to October CPI.

We have also accounted for a 2.5% for cumulative grid movements.

	2017
The salaries and wages relate to the following departments:	\$
Administration	1,469,754
Fire services	159,211
Emergency Measures	13,200
Enhanced Policing & Bylaw	101,630
Public Works	2,488,639
Roads & Streets	227,209
Water	153,129
Sewer	134,703
Waste	104,730
FCSS	378,256
Planning	231,368
Agriculture	267,527
Tourism & Economic Development	106,978
Recreation & Culture	88,222
Total	<u>5,924,556</u>

8 CARBON LEVY

Expenses that may be impacted by the government's carbon levy have been updated. The impact on various catagories are listed below:

Diesel	6%
Gasoline	5%
Natural gas	22%
Power	10%

9 MEMBERSHIPS/CONFERENCE FEES

The increase relates mainly to the library membership which is now budget here.

10 PROFESSIONAL FEES

These fees are in respect to legal and audit fees.

Notes

11 OTHER PROFESSIONAL FEES

	2017
The professional fees relate mainly to the following departments:	\$
Council	20,000
Administration (Assessor and consultants)	306,000
Fire services	35,000
Enhanced Policing & Bylaw	300,000
FCSS	97,900
Planning	75,000
Agriculture (VSI)	141,640
Tourism & Economic Development	294,720
Community Futures	17,500
Other	30,780
Total	<u>1,318,540</u>

FCSS has an increase of \$44,100 due mainly to expansion of services.

12 ACCOUNTING SOFTWARE SUPPORT PLAN

The increase relates to an update of the accounting software and setup of our human resources module.

13 BUILDINGS - REPAIR & MAINTENANCE

In 2016 significant repairs were budgeted for the repair of the admin building's roof.

14 EQUIPMENT - REPAIRS & MAINTENANCE

Decrease due to repairs that were done on the Riverbend Co-op's infrastructure.

15 CONTRACTED SERVICES

	2017
The contracted services relate mainly to the following departments:	\$
Fire services	48,500
Public works	65,200
Roads and streets (mostly Seal Lake)	202,000
Water	224,100
Sanitary sewer	250,000
Waste management (HPRWA)	515,034
Planning (MPC and area structure plans)	280,000
Agriculture	75,500
Tourism & Economic Development	200,000
Advanced Plan	30,500
Other	60,000
Total	<u>1,950,834</u>

Planning department has a \$130,000 increase due to three areas structure plans (Joussard, Faust and Grouard).

Notes

16 PROJECT COSTING

This is an internal reallocation of costs as projects are undertaken and do not relate to additional expenditures.

17 PROJECT - CONTRACT EQUIPMENT

Major drainage rehabilitation to be undertaken in 2017.

18 PROJECT - CONTRACTED SERVICES

	2017
These expenses relate mainly to the Public Works Department.	\$
Bridge Maintenance	402,000
Summer Maintenance	350,000
Winter Maintenance	80,000
Ditching	40,000
Brushing	120,000
Grader	500,000
Gravel Crushing	520,000
Gravel Source	15,000
Gravel Reclamation	-
Swan Hills Airport	20,000
High Prairie Airport	15,000
Dust Control	25,000
Hamlets	10,000
Seal Lake	182,000
Road Reconstruction	200,000
Total	<u><u>2,689,000</u></u>

19 PROJECT - GRAVEL

Relates to the actual costs of gravel that is anticipated to be used.

20 GRANTS TO ORGANIZATION & INDIVIDUALS

	2017
The grants to organizations relate mainly to the following departments:	\$
FCSS	16,700
Heritage	207,093
Library	213,559
Total	<u><u>437,352</u></u>

21 REQUISITIONS OR HP & SWAN HILLS COST SHARING

The 2017 costs currently only reflect the High Prairie and Swan Hills intermunicipal costs; the 2016 also includes the school and lodge requisitions.

Notes

22 CONTRIBUTION TO CAPITAL RESERVE

Refer to the reserve section for detailed breakdown.

23 DEBENTURE

Refer to the debenture schedule for a detailed breakdown.