



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
CURRENT YEAR'S SURPLUS					
REVENUE					
TAXES & GRANTS IN PLACE					
REAL PROPERTY TAXES					
00-1-10-00-111 RESIDENTIAL	4,715,890.00	4,711,569.50	-4,320.50	99.91%	
00-1-10-00-112 COMMERCIAL	681,660.00	679,358.54	-2,301.46	99.66%	
00-1-10-00-113 INDUSTRIAL	1,562,640.00	1,558,912.90	-3,727.10	99.76%	
00-1-10-00-114 FARMLAND	666,960.00	669,259.68	2,299.68	100.34%	
00-1-10-00-115 MACHINERY AND EQUIPMENT TAX	85,180.00	85,176.83	-3.17	100.00%	
00-1-10-00-116 INDUSTRIAL DIP	3,795,390.00	3,796,854.21	1,464.21	100.04%	
00-1-10-00-117 MACHINERY AND EQUIPMENT DIP	15,088,830.00	15,088,111.49	-718.51	100.00%	
00-1-10-00-120 FARMLAND DIP	1,650.00	1,652.11	2.11	100.13%	
Total: REAL PROPERTY TAXES	26,598,200.00	26,590,895.26	-7,304.74	99.97%	
LINEAR PROPERTY TAXES					
00-1-10-00-191 ELECTRIC POWER/TELECOM	1,108,800.00	1,108,742.62	-57.38	99.99%	
00-1-10-00-192 PIPELINES/WELLS	3,499,260.00	3,512,780.13	13,520.13	100.39%	
00-1-10-00-193 CABLE TV LINES	5,300.00	5,300.31	0.31	100.01%	
Total: LINEAR PROPERTY TAXES	4,613,360.00	4,626,823.06	13,463.06	100.29%	
GRANTS IN-LIEU OF TAXES					
00-1-10-00-230 FEDERAL GRANTS IN-LIEU	73,970.00	71,659.81	-2,310.19	96.88%	
00-1-10-00-240 PROVINCIAL GRANTS IN-LIEU	18,470.00	13,847.51	-4,622.49	74.97%	Grant In-Lieu 25% reduction per Provincial Budget
Total: GRANTS IN-LIEU OF TAXES	92,440.00	85,507.32	-6,932.68	92.50%	
Total: TAXES & GRANTS IN PLACE	31,304,000.00	31,303,225.64	-774.36	100.00%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
GENERAL GOVERNMENT SERVICES					
00-1-10-00-121 OTHER TAXES	955,000.00	1,153,666.14	198,666.14	120.80%	Community Aggregate 152,600, Well Drilling (\$351,300)
00-1-10-00-400 SALES & USER CHARGES	5,000.00	56,685.06	51,685.06	1133.70%	Higher than anticipated due to late payments of well drilling, fire call invoices and developer paving contract repayment
00-1-10-00-501 PENALTIES & COSTS ON TAXES	241,500.00	247,207.36	5,707.36	102.36%	
00-1-10-00-541 FRANCHISE FEES	19,080.00	18,945.93	-134.07	99.30%	
00-1-10-00-550 RETURN ON INVESTMENTS	1,571,740.00	2,010,206.80	438,466.80	127.90%	Primarily due to higher than anticipated interest rates on short term investments.
00-1-10-00-590 OTHER INCOME	14,140.00	0.00	-14,140.00	0.00%	Tax recovery proceeds deferred to 2020
00-1-10-00-840 PROVINCIAL CONDITIONAL GRANTS	147,580.00	138,485.00	-9,095.00	93.84%	MSI Operating grant lower than anticipated
00-1-10-00-900 TRANSFER FROM RESERVES	250.00	0.00	-250.00	0.00%	
00-1-10-00-910 TRANSFER FROM OWN ALLOWANCE	0.00	494,938.77	494,938.77	100.00%	Funding of uncollectible taxes
Total: GENERAL GOVERNMENT SERVICES	2,954,290.00	4,120,135.06	1,165,845.06	139.46%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
ADMINISTRATIVE SERVICES					
00-1-12-00-340 SALES TO OTHER GOVERNMENT	100,430.00	106,665.35	6,235.35	106.21%	
00-1-12-00-400 SALES AND USER CHARGES	17,200.00	18,533.20	1,333.20	107.75%	Services provided to Lacombe Regional Waste Services Commission higher than anticipated
00-1-12-00-560 RENTAL INCOME	15,250.00	19,283.49	4,033.49	126.45%	AB Health Services Ambulance bay rental
00-1-12-00-840 PROVINCIAL CONDITIONAL GRANTS	7,840.00	7,525.00	-315.00	95.98%	
00-1-12-00-875 GAIN ON SALE OF ASSETS	0.00	0.00	0.00	0.00%	
00-1-12-00-900 TRANSFER FROM RESERVES	53,490.00	10,453.00	-43,037.00	19.54%	WorkTech, Questica Optimization carry-forward \$10,000 and Legal fees carry forward \$35,000
Total: ADMINISTRATIVE SERVICES	194,210.00	162,460.04	-31,749.96	83.65%	
ASSESSMENT SERVICES					
00-1-16-00-340 SALES TO OTHER GOVERNMENT	162,610.00	162,046.25	-563.75	99.65%	
00-1-16-00-900 TRANSFER FROM RESERVES	25,000.00	0.00	-25,000.00	0.00%	Legal fees funded from Operational Reserve not required
Total: ASSESSMENT SERVICES	187,610.00	162,046.25	-25,563.75	86.37%	
COMMON SERVICES					
00-1-18-00-840 PROVINCIAL GOVERNMENT GRANTS	0.00	0.00	0.00	0.00%	
00-1-18-00-900 TRANSFER FROM RESERVES	62,500.00	27,233.00	-35,267.00	43.57%	Asset Management Grant carried forward to 2020 \$62,500. Fund Connex Van (\$27,233)
Total: COMMON SERVICES	62,500.00	27,233.00	-35,267.00	43.57%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
PROTECTIVE SERVICES					
PEACE OFFICER SERVICES					
00-1-21-00-340 SALES TO OTHER GOVERNMENT	110,750.00	167,435.30	56,685.30	151.18%	Wolf Creek School Division contribution to SRO position
00-1-21-00-400 SALES AND USER CHARGES	0.00	0.00	0.00	0.00%	
00-1-21-00-526 LICENSES & PERMITS	125,060.00	145,351.21	20,291.21	116.23%	Higher than anticipated Road Use Fees
00-1-21-00-900 CONTRIBUTIONS FROM RESERVES	209,180.00	213,428.44	4,248.44	102.03%	
00-1-21-00-991 FINES	73,120.00	91,560.59	18,440.59	125.22%	Fine revenue \$21,000 and bylaw violation fees (\$2,600)
Total: PEACE OFFICER SERVICES	518,110.00	617,775.54	99,665.54	119.24%	
FIRE PROTECTION SERVICES					
00-1-23-00-340 SALES TO OTHER GOVERNMENT	98,620.00	96,037.50	-2,582.50	97.38%	
00-1-23-00-400 SALES & USER CHARGES	26,300.00	41,937.50	15,637.50	159.46%	Increase in billable fire calls. Revenue fluctuates
00-1-23-00-840 PROVINCIAL CONDITIONAL GRANT	0.00	0.00	0.00	0.00%	
00-1-23-00-850 LOCAL GOVERNMENT TRANSFERS	57,250.00	46,541.27	-10,708.73	81.29%	Shared Fire Reserve allocation
00-1-23-00-900 TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00%	
00-1-23-00-980 REVENUE - SHARE FIRE EQUIPMENT	0.00	0.00	0.00	0.00%	
Total: FIRE PROTECTION SERVICES	182,170.00	184,516.27	2,346.27	101.29%	
ANIMAL CONTROL SERVICES					
00-1-26-00-526 LICENSES AND PERMITS	700.00	1,385.00	685.00	197.86%	Hamlet of Mirror Dog Licenses - higher sales
Total: ANIMAL CONTROL SERVICES	700.00	1,385.00	685.00	197.86%	
Total: PROTECTIVE SERVICES	700,980.00	803,676.81	102,696.81	114.65%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
TRANSPORTATION SERVICES OPERATIONS					
00-1-32-00-340 SALES TO OTHER GOVERNMENT	134,200.00	190,324.14	56,124.14	141.82%	Red Deer County \$8,000, LRWSC (\$69,600), Shared Fire Custom Work \$12,300, Bridge Material Sales (\$6,700), Gravel sales - Village of Alix \$2,800, Village of Clive \$2,100, City of Lacombe (\$5,800) Town of Eckville \$600
00-1-32-00-400 SALES AND USER CHARGES	531,700.00	842,721.87	311,021.87	158.50%	Dust Control Sales (12,500), Bridge Material Sales (\$295,000), Inspection fees (\$7,100)
00-1-32-00-418 CUSTOM WORK (INTERNAL)	422,140.00	382,552.05	-39,587.95	90.62%	Custom work for internal departments lower than anticipated
00-1-32-00-526 LICENSES & PERMITS	38,000.00	44,000.00	6,000.00	115.79%	Encroachment License Fee
00-1-32-00-560 RENTAL INCOME	119,520.00	129,010.77	9,490.77	107.94%	Telus Corporation (\$5,500) and ME Global (\$4,500)
00-1-32-00-590 OTHER REVENUE	5,000.00	0.00	-5,000.00	0.00%	No Insurance Claims proceeds
00-1-32-00-830 FEDERAL CONDITIONAL GRANT	76,130.00	0.00	-76,130.00	0.00%	Federal Gas Tax Grant carry forward to 2020
00-1-32-00-840 PROVINCIAL CONDITIONAL GRANTS	489,100.00	4,491,253.75	4,002,153.75	918.27%	MSI Capital Grant - Road Paving Projects - Centerview and Alix North
00-1-32-00-870 CONTRIBUTED ASSETS	0.00	739,523.00	739,523.00	100.00%	Burbank Heights
00-1-32-00-875 GAIN ON SALE OF ASSETS	0.00	935,994.00	935,994.00	100.00%	
00-1-32-00-900 CONTRIBUTIONS FROM RESERVES	1,740,570.00	4,255,649.72	2,515,079.72	244.50%	MSI Reallocation
Total: TRANSPORTATION SERVICES	3,556,360.00	12,011,029.30	8,454,669.30	337.73%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
ENVIRONMENTAL SERVICES					
WATER DISTRIBUTION - OTHER					
00-1-41-01-340 SALES TO OTHER GOVERNMENT	112,730.00	125,816.30	13,086.30	111.61%	Highway 12/21 Water Line Operations (\$11,700), Custom Work to Town of Bashaw (\$1,400)
00-1-41-01-840 PROVINCIAL CONDITIONAL GRANTS	0.00	0.00	0.00	0.00%	
00-1-41-01-850 LOCAL GOVERNMENT TRANSFERS	174,150.00	286,019.19	111,869.19	164.24%	City of Lacombe Contribution - QEII Utility Services - Lacombe County capital assets
00-1-41-01-870 CONTRIBUTED ASSETS	0.00	1,284,170.00	1,284,170.00	100.00%	
00-1-41-01-875 GAIN ON SALE OF ASSETS	0.00	0.00	0.00	0.00%	
00-1-41-01-900 TRANSFER FROM RESERVES	1,809,000.00	1,722,440.13	-86,559.87	95.22%	QEII Utility Servicing not completed in 2019
00-1-41-01-990 DEVELOPER AGREEMENTS LEVIES	0.00	0.00	0.00	0.00%	
Total: WATER DISTRIBUTION - OTHER	2,095,880.00	3,418,445.62	1,322,565.62	163.10%	
WATER SUPPLY - LAKEVIEW ESTATE					
00-1-41-02-400 SALES & USER CHARGES	58,100.00	55,267.38	-2,832.62	95.12%	
00-1-41-02-900 TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00%	
Total: WATER SUPPLY - LAKEVIEW ESTATE	58,100.00	55,267.38	-2,832.62	95.12%	
WATER SUPPLY-ASPELUND					
00-1-41-03-400 SALES & USER CHARGES	173,380.00	171,668.65	-1,711.35	99.01%	
00-1-41-03-900 TRANSFER FROM RESERVES	0.00	0.00	0.00	0.00%	
Total: WATER SUPPLY-ASPELUND	173,380.00	171,668.65	-1,711.35	99.01%	
WATER SUPPLY-HAMLET OF MIRROR					
00-1-41-06-400 SALES AND USER CHARGES	306,120.00	301,641.85	-4,478.15	98.54%	
00-1-41-06-900 TRANSFER FROM RESERVES	10,000.00	9,950.00	-50.00	99.50%	
Total: WATER SUPPLY-HAMLET OF MIRROR	316,120.00	311,591.85	-4,528.15	98.57%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
SANITARY SEWER - OTHER					
00-1-42-01-340 SALES TO OTHER GOVERNMENT	46,290.00	46,305.00	15.00	100.03%	
00-1-42-01-400 SALES AND USER CHARGES	0.00	0.00	0.00	0.00%	
00-1-42-01-830 FEDERAL CONDITIONAL GRANTS	0.00	0.00	0.00	0.00%	
00-1-42-01-840 PROVINCIAL CONDITIONAL GRANTS	0.00	0.00	0.00	0.00%	
00-1-42-01-850 LOCAL GOVERNMENT TRANSFERS	422,080.00	252,737.60	-169,342.40	59.88%	City of Lacombe Contribution - QEII Utility Services - Lacombe County capital assets
00-1-42-01-870 CONTRIBUTED ASSETS	0.00	0.00	0.00	0.00%	
00-1-42-01-900 CONTRIBUTIONS FROM RESERVES	2,994,400.00	2,118,625.96	-875,774.04	70.75%	QEII Utility Servicing not completed in 2019
00-1-42-01-990 DEVELOPER AGREEMENT LEVIES	0.00	0.00	0.00	0.00%	
Total: SANITARY SEWER - OTHER	3,462,770.00	2,417,668.56	-1,045,101.44	69.82%	
SANITARY SEWAGE-ASPELUND					
00-1-42-03-400 SALES & USER CHARGES	48,790.00	48,524.18	-265.82	99.46%	
00-1-42-03-900 TRANSFER FROM RESERVES	33,730.00	29,721.57	-4,008.43	88.12%	Funding deficit lower than anticipated
Total: SANITARY SEWAGE-ASPELUND	82,520.00	78,245.75	-4,274.25	94.82%	
SANITARY SEWAGE-HAMLET OF MIRROR					
00-1-42-06-400 SALES AND USER CHARGES	84,060.00	90,232.58	6,172.58	107.34%	
00-1-42-06-900 TRANSFER FROM RESERVES	48,000.00	31,564.11	-16,435.89	65.76%	Manhole Aprons replacement carry forward to 2020
Total: SANITARY SEWAGE-HAMLET OF MIRROR	132,060.00	121,796.69	-10,263.31	92.23%	
SANITARY SEWAGE-SYLVAN COMMUNAL					
00-1-42-07-400 SALES & USER CHARGES	98,490.00	124,158.44	25,668.44	126.06%	Connections Fees (\$21,200)
00-1-42-07-900 TRANSFER FROM RESERVES	22,820.00	22,236.82	-583.18	97.44%	
Total: SANITARY SEWAGE-THE SLOPES	121,310.00	146,395.26	25,085.26	120.68%	



Budget Variance Report For the Year Ended December 31, 2019

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WASTE COLLECTION-MIRROR					
00-1-43-06-400 SALES & USER CHARGES	52,880.00	51,423.56	-1,456.44	97.25%	
00-1-43-06-900 TRANSFER FROM RESERVES	0.00	1,206.60	1,206.60	100.00%	Fund deficit
Total: WASTE COLLECTION-MIRROR	52,880.00	52,630.16	-249.84	99.53%	
Total: ENVIRONMENTAL SERVICES	6,495,020.00	6,773,709.92	278,689.92	104.29%	
PUBLIC HEALTH & WELFARE					
FAMILY & COMMUNITY SUPPORT					
00-1-51-00-840 PROVINCIAL CONDITIONAL GRANT	303,650.00	252,382.85	-51,267.15	83.12%	Deferred grant funding due to reduction in eligible expenses and position vacancy
00-1-51-00-850 LOCAL GOVERNMENT GRANTS	163,600.00	1,256.56	-162,343.44	0.77%	Reduction in revenue as a result of vacancy of Provincial School Resource Officer
Total: FAMILY & COMMUNITY SUPPORT	467,250.00	253,639.41	-213,610.59	54.28%	
CEMETERIES					
00-1-56-00-400 SALES AND USER CHARGES	2,000.00	2,880.00	880.00	144.00%	Higher than anticipated sales
00-1-56-00-900 TRANSFER FROM RESERVES	0.00	4,996.44	4,996.44	100.00%	Tees Cemetery expansion
Total: CEMETERIES	2,000.00	7,876.44	5,876.44	393.82%	
Total: PUBLIC HEALTH & WELFARE	469,250.00	261,515.85	-207,734.15	55.73%	
ENVIRONMENTAL DEVELOPMENT					
PLANNING AND DEVELOPMENT					
00-1-61-00-400 SALES & USER CHARGES	56,000.00	35,904.69	-20,095.31	64.12%	Redesignation fees \$15,000, Subdivision Application fees \$4,000
00-1-61-00-526 DEVELOPMENT PERMITS	60,000.00	40,500.00	-19,500.00	67.50%	Lower than anticipated development permits issued
00-1-61-00-840 PROVINCIAL CONDITIONAL GRANT	120,000.00	124,097.38	4,097.38	103.41%	ACP Grant - Sylvan Lake IDP
00-1-61-00-850 LOCAL GOVERNMENT TRANSFERS	23,750.00	27,146.35	3,396.35	114.30%	Sylvan Lake IDP



Budget Variance Report For the Year Ended December 31, 2019

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00-1-61-00-900 TRANSFER FROM RESERVES	55,000.00	0.00	-55,000.00	0.00%	Engineering contingency \$5,000, Area Structure Plans \$15,000 and Offsite Levy Review \$35,000 not utilized
00-1-61-00-990 DEVELOPMENT LEVIES - OTHER	210,450.00	-49,077.84	-259,527.84	-23.32%	Adjustment to 2018 levy of \$72,930 Delta Land, Road Improvement (\$10,465) Delta Land, DeGraff's Road Improvement (\$1,890); Funds in-lieu (\$11,500)
Total: PLANNING AND DEVELOPMENT	525,200.00	178,570.58	-346,629.42	34.00%	
Total: ENVIRONMENTAL DEVELOPMENT	525,200.00	178,570.58	-346,629.42	34.00%	
AGRICULTURAL SERVICES					
00-1-62-00-340 SALES TO OTHER GOVERNMENT	14,500.00	11,449.02	-3,050.98	78.96%	
00-1-62-00-400 SALES AND USER CHARGES	16,640.00	15,439.94	-1,200.06	92.79%	
00-1-62-00-418 INTERNAL SALES & USER CHARGES	1,000.00	0.00	-1,000.00	0.00%	
00-1-62-00-560 RENTAL INCOME	1,000.00	1,242.98	242.98	124.30%	
00-1-62-00-590 OTHER INCOME	19,000.00	6,395.00	-12,605.00	33.66%	ALUS Program funding deferral
00-1-62-00-840 PROVINCIAL CONDITIONAL GRANT	176,760.00	174,300.60	-2,459.40	98.61%	
00-1-62-00-875 GAIN ON SALE OF ASSETS	0.00	0.00	0.00	0.00%	
00-1-62-00-900 CONTRIBUTIONS FROM RESERVES	25,000.00	0.00	-25,000.00	0.00%	Fund operating contingencies not required
Total: AGRICULTURAL SERVICES	253,900.00	208,827.54	-45,072.46	82.25%	
ENVIRONMENTAL SERVICE					
00-1-63-00-590 OTHER INCOME	0.00	0.00	0.00	0.00%	
00-1-63-00-840 PROVINCIAL GOVERNMENT TRANSFER	58,000.00	58,000.00	0.00	100.00%	
Total: ENVIRONMENTAL SERVICE	58,000.00	58,000.00	0.00	100.00%	
LAND & DEVELOPMENT SERVICES					
00-1-66-00-400 SALES AND USER CHARGES	0.00	0.00	0.00	0.00%	
Total: LAND DEVELOPMENT SERVICES	0.00	0.00	0.00	0.00%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
RECREATION & CULTURAL SERVICES					
RECREATION PROGRAMS					
00-1-72-00-590 OTHER INCOME	1,540.00	2,057.14	517.14	133.58%	
00-1-72-00-830 FEDERAL CONDITIONAL GRANT	0.00	0.00	0.00	0.00%	
00-1-72-00-840 PROVINCIAL CONDITIONAL GRANTS	0.00	0.00	0.00	0.00%	
00-1-72-00-850 LOCAL GOVERNMENT GRANTS	21,500.00	21,500.00	0.00	100.00%	
00-1-72-00-870 CONTRIBUTED ASSETS	0.00	243,850.00	243,850.00	100.00%	Municipal Reserves Burbank Heights and Environmental Reserve Woodynook/Sylvan area, paved trail Aspelund Industrial
00-1-72-00-875 GAIN ON SALE OF ASSETS	0.00	0.00	0.00	0.00%	
00-1-72-00-900 TRANSFER FROM RESERVES	600,900.00	216,839.09	-384,060.91	36.09%	Projects funded - Gull Lake Stabilization \$16,930, Alix Arena \$5,000, Sunset Beach Playground \$15,000, Morningside Playground \$20,000, Hespero Hall Upgrades \$1,500, Blindman Valley Ag Centre \$22,500, Bentley Playground \$50,000, Blackfalds Inclusive Playground \$50,000, City of Lacombe \$35,910
Total: RECREATION & CULTURAL SERVICES	623,940.00	484,246.23	-139,693.77	77.61%	



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REQUISITIONS COLLECTED					
EDUCATION TAX & GRANTS IN LIEU					
00-1-81-20-111 TAXES - RESIDENTIAL	4,571,790.00	4,567,845.45	-3,944.55	99.91%	
00-1-81-20-112 TAXES - COMMERCIAL	506,830.00	505,135.34	-1,694.66	99.67%	
00-1-81-20-113 TAXES - INDUSTRIAL	1,161,850.00	1,159,125.83	-2,724.17	99.77%	
00-1-81-20-114 TAXES - FARMLAND	308,580.00	309,647.90	1,067.90	100.35%	
00-1-81-20-116 TAXES - INDUSTRIAL DIP	2,821,920.00	2,823,681.44	1,761.44	100.06%	
00-1-81-20-120 TAXES - FARMLAND DIP	20.00	764.37	744.37	3821.85%	
00-1-81-20-191 TAXES - ELECTRIC POWER/TELECOM	381,060.00	381,052.52	-7.48	100.00%	
00-1-81-20-192 TAXES - PIPELINE/WELLS	2,601,740.00	2,611,918.89	10,178.89	100.39%	
00-1-81-20-193 TAXES-CABLE VISION	3,950.00	3,941.03	-8.97	99.77%	
00-1-81-20-230 GRANTS IN LIEU - FEDERAL	54,880.00	53,811.34	-1,068.66	98.05%	
00-1-81-20-992 TAX UNDER/OVER LEVY	3,200.00	-453,435.77	-456,635.77	-14169.87%	School Tax requisition was unknown until fall 2019 resulted in large over levy in non-residential properties
Total: EDUCATION TAX & GRANTS IN LIEU	12,415,820.00	11,963,488.34	-452,331.66	96.36%	
SENIORS TAX & GRANTS IN LIEU					
00-1-81-22-111 RESIDENTIAL	111,570.00	111,478.54	-91.46	99.92%	
00-1-81-22-112 COMMERCIAL	7,550.00	7,523.49	-26.51	99.65%	
00-1-81-22-113 INDUSTRIAL	17,300.00	17,264.19	-35.81	99.79%	
00-1-81-22-114 FARMLAND	7,530.00	7,558.29	28.29	100.38%	
00-1-81-22-115 MACHINERY & EQUIPMENT	940.00	943.28	3.28	100.35%	
00-1-81-24-116 TAXES - INDUSTRIAL DIP	42,030.00	42,048.14	18.14	100.04%	
00-1-81-24-117 TAXES - MACHINERY & EQUIPMENT DIP	167,100.00	167,093.31	-6.69	100.00%	
00-1-81-22-120 FARMLAND DIP	20.00	18.66	-1.34	93.30%	
00-1-81-22-191 ELECTRIC POWER/TELECOM	12,280.00	12,278.77	-1.23	99.99%	
00-1-81-22-192 PIPELINES/WELLS	38,750.00	38,902.29	152.29	100.39%	
00-1-81-22-193 CABLE VISION	60.00	58.70	-1.30	97.83%	
00-1-81-22-230 FEDERAL GRANTS IN LIEU	860.00	823.05	-36.95	95.70%	
00-1-81-22-992 TAX UNDER/OVER LEVY	0.00	-0.71	-0.71	100.00%	
Total: SENIORS TAX & GRANTS IN LIEU	405,990.00	405,990.00	0.00	100.00%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
DESIGNATED INDUSTRIAL PROPERTIES					
00-1-81-24-116 TAXES - INDUSTRIAL DIP	54,600.00	54,638.35	38.35	100.07%	
00-1-81-24-117 TAXES - MACHINERY & EQUIPMENT DIP	217,090.00	217,072.81	-17.19	99.99%	
00-1-81-24-120 TAXES - FARMLAND DIP	20.00	24.23	4.23	121.15%	
00-1-81-24-191 ELECTRIC POWER/TELECOM	15,950.00	15,952.26	2.26	100.01%	
00-1-81-24-192 PIPELINES/WELLS	50,340.00	50,540.84	200.84	100.40%	
00-1-81-24-193 CABLE VISION	80.00	76.26	-3.74	95.33%	
Total: DESIGNATED INDUSTRIAL PROPERTIES	338,080.00	338,304.75	224.75	100.07%	
Total: REQUISITIONS COLLECTED	13,159,890.00	12,707,783.09	-452,106.91	96.56%	
Total: REVENUE	60,545,150.00	69,262,459.31	8,717,309.31	114.40%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
EXPENSES					
GENERAL GOVERNMENT SERVICES					
00-2-10-00-750 TRANSFER TO OTHER GOVERNMENT	496,840.00	506,500.53	9,660.53	101.94%	City of Lacombe \$1,800, Town of Blackfalds \$7,900
00-2-10-00-763 PROVISION FOR ALLOWANCES	0.00	611,058.75	611,058.75	100.00%	Uncollectible Taxes \$525,000 Uncollectible AR \$86,000
00-2-10-00-764 TRANSFER TO RESERVES	938,220.00	1,521,209.37	582,989.37	162.14%	Community Aggregate \$198,000, MSI Reallocation \$398,000, Tax Sale Surplus (\$14,000) deferred to 2020
00-2-10-00-765 WRITE OFF UNCOLLECTIBLES	0.00	558,984.67	558,984.67	100.00%	Shallow Gas well cancellations
Total: GENERAL GOVERNMENT	1,435,060.00	3,197,753.32	1,762,693.32	222.83%	
LEGISLATIVE COUNCIL					
00-2-11-00-130 EMPLOYER CONTRIBUTIONS	48,110.00	40,454.55	-7,655.45	84.09%	
00-2-11-00-132 EMPLOYER CONTRIBUTIONS	970.00	947.87	-22.13	97.72%	
00-2-11-00-140 PROFESSIONAL DEVELOPMENT	2,100.00	944.00	-1,156.00	44.95%	
00-2-11-00-141 CONVENTION REGISTRATION	23,070.00	15,342.94	-7,727.06	66.51%	
00-2-11-00-151 ELECTED OFFICIALS FEES	508,430.00	447,471.02	-60,958.98	88.01%	Allowance for additional days not utilized
00-2-11-00-159 CONVENTION EXPENSE	24,220.00	18,690.15	-5,529.85	77.17%	
00-2-11-00-210 GENERAL SERVICES	11,900.00	5,496.55	-6,403.45	46.19%	Advertising (\$1,400), Community fundraising events (\$2,400), Stakeholder meeting (\$2,500)
00-2-11-00-211 TRAVEL & SUBSISTENCE	35,420.00	31,193.25	-4,226.75	88.07%	
00-2-11-00-250 CONTRACT SERVICES	0.00	0.00	0.00	0.00%	
00-2-11-00-510 GOODS & SUPPLIES	8,710.00	7,302.26	-1,407.74	83.84%	
00-2-11-00-520 EQUIPMENT & FURNITURE	8,400.00	2,336.41	-6,063.59	27.81%	Allowance for Projector and IPad Replacement
00-2-11-00-764 TRANSFER TO RESERVES	0.00	0.00	0.00	0.00%	
Total: LEGISLATIVE COUNCIL	671,330.00	570,179.00	-101,151.00	84.93%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
ADMINISTRATIVE SERVICES					
00-2-12-00-110 SALARIES & WAGES	1,935,580.00	1,869,009.26	-66,570.74	96.56%	Position vacancy replaced with contractor
00-2-12-00-130 EMPLOYER CONTRIBUTIONS	370,820.00	341,308.76	-29,511.24	92.04%	
00-2-12-00-132 EMPLOYER CONTRIBUTIONS	33,000.00	50,795.98	17,795.98	153.93%	Muniserp Program \$13,000
00-2-12-00-140 PROFESSIONAL DEVELOPMENT FEES	36,290.00	25,680.48	-10,609.52	70.76%	
00-2-12-00-210 GENERAL SERVICES	91,520.00	78,809.41	-12,710.59	86.11%	Advertising, Printing (\$5,500), Telephone (2,800), Postage (\$3,000)
00-2-12-00-211 TRAVEL & SUBSISTENCE	40,600.00	26,716.09	-13,883.91	65.80%	Lower than anticipated costs
00-2-12-00-250 CONTRACT SERVICES	177,220.00	112,865.95	-64,354.05	63.69%	Legal (\$41,300), Facility Repair and Maintenance (\$10,200), Audit (\$6,700), Other Professional Services (\$3,500)
00-2-12-00-270 LICENSES, PERMITS, INSURANCE	11,730.00	11,328.44	-401.56	96.58%	
00-2-12-00-510 SUPPLIES	29,950.00	23,762.58	-6,187.42	79.34%	Administrative Supplies (\$7,000), Janitorial Supplies \$1,000
00-2-12-00-520 EQUIPMENT & FURNITURE	37,390.00	35,914.38	-1,475.62	96.05%	
00-2-12-00-530 CONSTRUCTION & MTNCE SUPPLIES	7,500.00	4,678.70	-2,821.30	62.38%	
00-2-12-00-540 UTILITIES	65,720.00	63,606.82	-2,113.18	96.78%	
00-2-12-00-750 TRANSFER TO OTHER GOVERNMENT	2,120.00	70.00	-2,050.00	3.30%	
00-2-12-00-764 TRANSFER TO RESERVES	0.00	0.00	0.00	0.00%	
00-2-12-00-815 AMORTIZATION EXPENSE	0.00	298,010.46	298,010.46	100.00%	
00-2-12-00-820 LOSS ON DISPOSAL OF ASSETS	0.00	3,566.46	3,566.46	100.00%	
Total: ADMINISTRATIVE SERVICES	2,839,440.00	2,946,123.77	106,683.77	103.76%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
ASSESSMENT SERVICES					
00-2-16-00-110 SALARIES & WAGES	389,540.00	405,495.55	15,955.55	104.10%	Increase in unused Vacation
00-2-16-00-130 EMPLOYER CONTRIBUTIONS	46,430.00	46,863.96	433.96	100.93%	
00-2-16-00-132 EMPLOYER CONTRIBUTIONS	0.00	-17.40	-17.40	100.00%	
00-2-16-00-140 PROFESSIONAL DEVELOPMENT FEES	6,760.00	3,760.00	-3,000.00	55.62%	Lower than anticipated attendance at courses
00-2-16-00-150 ASSESSMENT REVIEW BOARD	15,520.00	1,361.50	-14,158.50	8.77%	Minimal Training attended by SDAB board members
00-2-16-00-210 GENERAL SERVICES	11,910.00	9,566.59	-2,343.41	80.32%	Advertising (\$1,800)
00-2-16-00-211 TRAVEL & SUBSISTENCE	15,390.00	12,090.06	-3,299.94	78.56%	
00-2-16-00-250 CONTRACT SERVICES	59,400.00	23,954.56	-35,445.44	40.33%	Legal Fees (\$30,300), Repair and Maintenance of Equipment (\$4,200)
00-2-16-00-270 LICENCES, PERMITS, INSURANCE	400.00	289.43	-110.57	72.36%	
00-2-16-00-510 SUPPLIES	4,940.00	3,238.43	-1,701.57	65.56%	
00-2-16-00-520 EQUIPMENT & FURNITURE	2,230.00	1,775.38	-454.62	79.61%	
00-2-16-00-521 FUEL and LUBE	5,470.00	2,348.35	-3,121.65	42.93%	Overestimated fuel consumption
00-2-16-00-523 PARTS, BATTERIES, STEEL	1,000.00	133.79	-866.21	13.38%	
00-2-16-00-750 TRANSFER TO OTHER GOVERNMENT	1,590.00	5,728.00	4,138.00	360.25%	Land Title Services
00-2-16-00-762 TRANSFER TO CAPITAL	0.00	145.37	145.37	100.00%	
00-2-16-00-764 TRANSFER TO RESERVES	0.00	0.00	0.00	0.00%	
00-2-16-00-815 AMORTIZATION EXPENSE	0.00	2,774.15	2,774.15	100.00%	
Total: ASSESSMENT SERVICES	560,580.00	519,507.72	-41,072.28	92.67%	
COMMON SERVICES					
00-2-18-00-110 SALARIES & WAGES	35,000.00	0.00	-35,000.00	0.00%	Market adjustments - actuals charged to departments
00-2-18-00-131 HEALTH SPENDING	83,210.00	77,835.97	-5,374.03	93.54%	Unclaimed Health Spending
00-2-18-00-132 EMPLOYER CONTRIBUTIONS	10,000.00	0.00	-10,000.00	0.00%	Actual Pension buybacks costed in departments
00-2-18-00-136 WORKER'S COMPENSATION	173,800.00	165,175.13	-8,624.87	95.04%	Rate and assessable earnings overestimated
00-2-18-00-210 GENERAL SERVICES	44,090.00	43,094.89	-995.11	97.74%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
00-2-18-00-250 CONTRACT SERVICES	449,040.00	362,295.40	-86,744.60	80.68%	HR Initiatives (\$19,000), IT Software Licensing & Support (\$38,000) - result of prepaids, Asset Management Plan (\$62,500), Pocket Brochures (\$1,000), Working alone App (\$2,800) Records Management \$42,400
00-2-18-00-270 LICENCES, PERMITS, INSURANCE	97,790.00	107,045.71	9,255.71	109.46%	Increase in liability insurance
00-2-18-00-510 SUPPLIES	1,660.00	50.00	-1,610.00	3.01%	HR Initiatives (\$1,000), postage machine in (\$600)
00-2-18-00-519 PUBLIC RELATIONS SUPPLIES	74,740.00	64,658.18	-10,081.82	86.51%	Overestimated expenses
00-2-18-00-520 EQUIPMENT & FURNITURE	30,800.00	21,491.05	-9,308.95	69.78%	IT Hardware Allowance (\$9,100)
00-2-18-00-750 TRANSFER TO OTHER GOVT	18,400.00	51,485.54	33,085.54	279.81%	Lacombe Airport Capital Support \$14,000, Lacombe Connex Van \$27,000
00-2-18-00-762 TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00%	
00-2-18-00-764 TRANSFER TO RESERVES	45,230.00	57,639.59	12,409.59	127.44%	HR Initiative Project Carry Forward
00-2-18-00-770 TRANSFER TO ORGANIZATIONS	6,250.00	6,026.98	-223.02	96.43%	
00-2-18-00-810 BANK CHARGES & INTEREST	6,460.00	2,324.12	-4,135.88	35.98%	
00-2-18-00-815 AMORTIZATION EXPENSE	0.00	0.00	0.00	0.00%	
Total: COMMON SERVICES	1,076,470.00	959,122.56	-117,347.44	89.10%	
Total: GENERAL GOVERNMENT SERVICES	6,582,880.00	8,192,686.37	1,609,806.37	124.45%	
PROTECTIVE SERVICES					
PEACE OFFICER SERVICES					
00-2-21-00-110 SALARIES & WAGES	406,710.00	428,486.11	21,776.11	105.35%	School Resource Position added in September
00-2-21-00-130 EMPLOYER CONTRIBUTIONS	78,820.00	79,442.67	622.67	100.79%	
00-2-21-00-130 EMPLOYER CONTRIBUTIONS	0.00	-20.68	-20.68	100.00%	
00-2-21-00-140 PROFESSIONAL DEVELOPMENT FEES	9,550.00	6,077.25	-3,472.75	63.64%	
00-2-21-00-210 GENERAL SERVICES	15,500.00	10,931.09	-4,568.91	70.52%	Public Information & Education (\$4,600)



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
00-2-21-00-211 TRAVEL & SUBSISTENCE	12,020.00	10,259.22	-1,760.78	85.35%	
00-2-21-00-250 CONTRACT SERVICES	90,350.00	89,940.55	-409.45	99.55%	Road Use Permitting \$7,400 Equipment Repair and Maintenance (\$7,000)
00-2-21-00-270 LICENSE & INSURANCE	5,440.00	1,346.64	-4,093.36	24.75%	Insurance refund & overestimated costs
00-2-21-00-510 GOODS & SUPPLIES	8,150.00	6,113.98	-2,036.02	75.02%	Public Information & Education (\$2,300) includes Commercial vehicle inspection stop check and farm vehicle safety check, SRO program expenses \$700
00-2-21-00-512 CLOTHING	7,200.00	13,034.94	5,834.94	181.04%	Recruitment of new Peace Officer SRO
00-2-21-00-520 EQUIPMENT & FURNITURE	12,200.00	18,161.02	5,961.02	148.86%	Equipment required for SRO position
00-2-21-00-521 FUEL and LUBE	29,510.00	25,407.58	-4,102.42	86.10%	
00-2-21-00-522 TIRES	4,280.00	2,325.04	-1,954.96	54.32%	
00-2-21-00-523 PARTS, BATTERIES, STEEL	6,240.00	4,314.23	-1,925.77	69.14%	
00-2-21-00-750 TRANSFERS TO OTHER GOVERNMENTS	163,200.00	167,448.44	4,248.44	102.60%	
00-2-21-00-762 TRANSFER TO CAPITAL	0.00	898.58	898.58	100.00%	
00-2-21-00-764 TRANSFER TO RESERVES	65,080.00	65,080.00	0.00	100.00%	
00-2-21-00-770 TRANSFER TO ORGANIZATIONS	8,500.00	3,000.00	-5,500.00	35.29%	No Special projects/capital grants funded
00-2-21-00-815 AMORTIZATION EXPENSE	0.00	42,172.77	42,172.77	100.00%	
00-2-21-00-820 LOSS ON DISPOSAL OF ASSETS	0.00	15,486.77	15,486.77	100.00%	
Total: PEACE OFFICER SERVICES	922,750.00	989,906.20	67,156.20	107.28%	
FIRE PROTECTION					
00-2-23-00-110 SALARIES AND WAGES	147,100.00	152,069.58	4,969.58	103.38%	
00-2-23-00-118 FIRE DEPT REMUNERATION	290,170.00	248,797.65	-41,372.35	85.74%	Amount of Fire calls fluctuate annually affecting honorariums paid out
00-2-23-00-130 EMPLOYER CONTRIBUTIONS	31,190.00	28,727.94	-2,462.06	92.11%	
00-2-23-00-132 EMPLOYER CONTRIBUTIONS	4,000.00	2,731.92	-1,268.08	68.30%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
00-2-23-00-140 PROFESSIONAL DEVELOPMENT FEES	47,380.00	55,081.79	7,701.79	116.26%	Urban Fire Department Training \$12,800, County administration training (\$5,100)
00-2-23-00-210 GENERAL SERVICES	25,990.00	24,954.78	-1,035.22	96.02%	
00-2-23-00-211 TRAVEL & SUBSISTENCE	6,940.00	4,847.00	-2,093.00	69.84%	
00-2-23-00-250 CONTRACT SERVICES	146,820.00	86,832.25	-59,987.75	59.14%	Urban Fire Department Equipment Maintenance (\$45,400), Hired Equipment (\$4,300), Hazardous Material Disposal (\$4,100), Pre-Employment Testing (\$6,000)
00-2-23-00-270 LICENCES & INSURANCE	32,490.00	39,976.42	7,486.42	123.04%	Insurance Deductible \$5,000, increase in Volunteer Insurance
00-2-23-00-510 GOODS & SUPPLIES	22,020.00	6,340.84	-15,679.16	28.80%	Allowance for consumable purchases underspent
00-2-23-00-512 CLOTHING	4,000.00	3,425.70	-574.30	85.64%	
00-2-23-00-520 GOODS, SUPPLIES AND EQUIPMENT	124,600.00	76,627.97	-47,972.03	61.50%	Alix Fire Department (\$6,900), Bentley Fire Department (\$6,900), Clive (\$5,700), Eckville Fire Department (\$1,000), Lacombe Fire Department (\$15,700), Fire General (\$11,600)
00-2-23-00-521 FUEL and LUBE	23,130.00	16,285.86	-6,844.14	70.41%	
00-2-23-00-522 TIRES	0.00	1,162.52	1,162.52	100.00%	
00-2-23-00-523 PARTS	10,000.00	19,332.92	9,332.92	193.33%	
00-2-23-00-540 UTILITIES	980.00	835.09	-144.91	85.21%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
00-2-23-00-750 TRANSFERS TO OTHER GOVERNMENT	278,600.00	235,604.44	-42,995.56	84.57%	Fire Department operating expenses - Alix Fire Department (\$5,500), Blackfalds Fire Department (\$6,200) Hourly call out charges, Eckville Fire Department \$5,700, Lacombe Fire Department (\$33,000), Fire Agreements (\$4,100)
00-2-23-00-762 TRANSFER TO CAPITAL	0.00	0.00	0.00	0.00%	
00-2-23-00-764 TRANSFER TO RESERVES	387,950.00	377,245.29	-10,704.71	97.24%	Shared Fire Fund Operating Surplus
00-2-23-00-815 AMORTIZATION EXPENSE	0.00	278,708.65	278,708.65	100.00%	
00-2-23-00-820 LOSS ON DISPOSAL OF ASSETS	0.00	0.00	0.00	0.00%	
00-2-23-00-982 OPERATING TRANSFERS(INTERNAL)	0.00	0.00	0.00	0.00%	
Total: FIRE PROTECTION	1,583,360.00	1,659,588.61	76,228.61	104.81%	
EMERGENCY MANAGEMENT					
00-2-24-00-110 SALARIES & WAGES	31,220.00	30,090.26	-1,129.74	96.38%	
00-2-24-00-130 EMPLOYER CONTRIBUTIONS	6,430.00	6,074.24	-355.76	94.47%	
00-2-24-00-140 PROFESSIONAL DEVELOPMENT	6,000.00	1,354.13	-4,645.87	22.57%	Training courses not taken as anticipated
00-2-24-00-210 GENERAL SERVICES	2,650.00	2,650.00	0.00	100.00%	
00-2-24-00-211 TRAVEL & SUBSISTENCE	7,120.00	372.78	-6,747.22	5.24%	Under expended due to not attending training courses
00-2-24-00-250 CONTRACT SERVICES	5,000.00	0.00	-5,000.00	0.00%	Facilitator for staff training conducted by internal staff
00-2-24-00-510 MATERIALS, GOODS & SUPPLIES	2,930.00	2,670.87	-259.13	91.16%	
00-2-24-00-521 FUEL & LUBE	1,200.00	1,200.00	0.00	100.00%	
00-2-24-00-750 TRANSFER TO OTHER GOVERNMENT	5,500.00	5,500.00	0.00	100.00%	
Total: EMERGENCY MANAGEMENT	68,050.00	49,912.28	-18,137.72	73.35%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
ANIMAL CONTROL SERVICES					
00-2-26-00-250 CONTRACT SERVICES	22,200.00	19,205.00	-2,995.00	86.51%	Monthly patrols lower than anticipated
00-2-26-00-510 GOODS & SUPPLIES (DOG CONTROL)	300.00	130.75	-169.25	43.58%	
Total: ANIMAL CONTROL SERVICES	22,500.00	19,335.75	-3,164.25	85.94%	
SAFETY SERVICES					
00-2-27-00-110 SALARIES & WAGES	90,820.00	89,915.79	-904.21	99.00%	
00-2-27-00-130 EMPLOYER CONTRIBUTIONS	18,860.00	18,829.96	-30.04	99.84%	
00-2-27-00-140 PROFESSIONAL DEVELOPMENT FEES	3,950.00	2,909.00	-1,041.00	73.65%	Joint Work Site Health and Safety Committee Training
00-2-27-00-210 GENERAL SERVICES	7,900.00	7,079.54	-820.46	89.61%	Employee Wellness
00-2-27-00-211 TRAVEL & SUBSISTENCE	2,500.00	690.54	-1,809.46	27.62%	Lower costs than anticipated
00-2-27-00-250 CONTRACT SERVICES	26,510.00	18,134.10	-8,375.90	68.40%	Employee Wellness (\$600), Hearing Tests (\$1,500), Safety Training (\$6,200)
00-2-27-00-510 GOODS & SUPPLIES	30,140.00	23,564.27	-6,575.73	78.18%	Employee Wellness (\$5,000), Joint Work Site Health and Safety promotional items (\$1,000)
00-2-27-00-520 EQUIPMENT & FURNITURE	0.00	0.00	0.00	0.00%	
Total: SAFETY SERVICES	180,680.00	161,123.20	-19,556.80	89.18%	
Total: PROTECTIVE SERVICES	2,777,340.00	2,879,866.04	102,526.04	103.69%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
TRANSPORTATION SERVICES					
OPERATIONS					
00-2-32-00-110 SALARIES & WAGES	6,071,710.00	5,797,793.42	-273,916.58	95.49%	Staff vacancy during recruitment, inclement weather in the September resulted in reduced labour requirements, staff leave for medical
00-2-32-00-130 EMPLOYER CONTRIBUTIONS	901,680.00	868,555.97	-33,124.03	96.33%	
00-2-32-00-132 EMPLOYER CONTRIBUTIONS	9,310.00	29,883.86	20,573.86	320.99%	LAPP buyback, contributions during staff leaves
00-2-32-00-140 PROFESSIONAL DEVELOPMENT FEES	34,000.00	7,555.25	-26,444.75	22.22%	Operations (\$19,100), Shop (\$7,300)
00-2-32-00-162 CAPITAL RECOVERY - LABOUR	-1,632,570.00	-1,664,197.20	-31,627.20	101.94%	
00-2-32-00-210 GENERAL SERVICES	71,260.00	36,975.89	-34,284.11	51.89%	Advertising (\$8,500), Postage & Freight (\$3,300), Equipment Rental (\$13,900), Land Rentals (\$1,500), Telephone (\$6,800)
00-2-32-00-211 TRAVEL & SUBSISTENCE	91,800.00	96,542.87	4,742.87	105.17%	
00-2-32-00-250 CONTRACT SERVICES	1,656,280.00	1,269,155.34	-387,124.66	76.63%	Chip Seal (\$28,000), Engineering (\$26,000), Equipment Hiring (\$100,000) - no hired trucks for soft spots, no test sections done with pulvi-mixer, Equipment Hiring - Water Truck (\$15,000), Tree Removal (\$16,000), Legal (\$2,800), Railway Crossing Upgrades (\$70,000), R&M Equipment (\$63,000), R&M Facility (\$11,500), R&M - Roads (\$35,000) - half of Spray Patching work done, Legal Survey (\$8,900), Utility & Pipeline Servicing (\$10,000)



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
00-2-32-00-270 LICENCES,INSURANCE	112,930.00	112,456.04	-473.96	99.58%	
00-2-32-00-510 GOODS & SUPPLIES	138,760.00	138,727.48	-32.52	99.98%	
00-2-32-00-512 CLOTHING (SHOP)	18,040.00	17,444.17	-595.83	96.70%	
00-2-32-00-520 EQUIPMENT & FURNITURE	18,300.00	17,865.24	-434.76	97.62%	
00-2-32-00-521 FUEL, OIL, ANTIFREEZE	1,573,000.00	1,291,262.90	-281,737.10	82.09%	Contingency was not needed and reduced work equipment use in the month of September
00-2-32-00-522 TIRES	98,170.00	104,216.64	6,046.64	106.16%	
00-2-32-00-523 PARTS, BATTERIES, STEEL	230,000.00	299,005.35	69,005.35	130.00%	Offset by equipment R&M contract services
00-2-32-00-524 SHOP TOOLS & EQUIPMENT	45,490.00	42,830.15	-2,659.85	94.15%	
00-2-32-00-529 BRIDGE MATERIAL	260,000.00	512,831.13	252,831.13	197.24%	Bridge Material Sales up \$300,000
00-2-32-00-530 MAINTENANCE SUPPLIES	885,400.00	804,968.75	-80,431.25	90.92%	Backsloping,crop damage (\$24,000), Dust Control (\$34,000), R&M Materials Roads (\$5,200), Sand & Salt (\$17,000)
00-2-32-00-534 SAND & GRAVEL	1,342,070.00	621,447.33	-720,622.67	46.31%	
00-2-32-00-536 FENCE MATERIALS	5,000.00	4,592.95	-407.05	91.86%	
00-2-32-00-537 CULVERTS	25,000.00	26,138.98	1,138.98	104.56%	
00-2-32-00-538 BLADES	177,940.00	167,291.48	-10,648.52	94.02%	
00-2-32-00-539 SIGNS	65,000.00	53,985.23	-11,014.77	83.05%	Unexpended Signs transferred to Operational Reserve
00-2-32-00-540 UTILITIES	169,260.00	164,937.56	-4,322.44	97.45%	
00-2-32-00-750 TRANSFER TO OTHR GOVERNMENT	1,000.00	2,200.00	1,200.00	220.00%	Land Titles
00-2-32-00-762 TRANSFER TO CAPITAL	4,957,850.00	7,707,559.69	2,749,709.69	155.46%	MSI Funding \$3,985,900,Labour Equipment, Materials (\$1,283,900), Equipment Funding \$123,800; Federal Gas Tax Funding (\$76,130)



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
00-2-32-00-764 TRANSFER TO RESERVES	8,502,680.00	9,999,960.38	1,497,280.38	117.61%	Operational Reserve \$654,300, Bridge Reserve \$45,800, MSI Plan \$797,200
00-2-32-00-815 AMORTIZATION EXPENSE	0.00	21,799,984.64	21,799,984.64	100.00%	
00-2-32-00-820 LOSS ON DISPOSAL OF ASSETS	0.00	1,800,177.81	1,800,177.81	100.00%	
00-2-32-00-993 CAPITAL RECOVERY - EQUIPMENT	-2,716,750.00	-2,193,192.35	523,557.65	80.73%	Carry over road projects from 2018 \$121K, C2741 Rng Rd 27-1 (\$582K), C2704 Rng Rd 27-0 (\$227K), C2442 Range Road 24-4 (\$186K) gravel haul & gravel stripping \$372K
Total: TRANSPORTATION SERVICES	23,112,610.00	49,938,956.95	26,826,346.95	216.07%	
ENVIRONMENTAL SERVICES					
WATER - OTHER					
00-2-41-01-110 WAGES - REGIONAL WATER SYSTEMS	185,050.00	218,644.17	33,594.17	118.15%	Higher than anticipated repair work, increase in unused vacation
00-2-41-01-130 EMPLOYER CONTRIBUTIONS	40,360.00	37,117.90	-3,242.10	91.97%	
00-2-41-01-132 EMPLOYER CONTRIBUTIONS	0.00	-10.62	-10.62	100.00%	
00-2-41-01-140 PROFESSIONAL DEVELOPEMENT FEES	7,310.00	3,525.95	-3,784.05	48.23%	
00-2-41-01-210 GENERAL SERVICES	-26,300.00	-24,637.74	1,662.26	93.68%	Recovery of Operating costs to maintain utility systems
00-2-41-01-211 TRAVEL & SUBSISTENCE	6,430.00	3,418.29	-3,011.71	53.16%	
00-2-41-01-250 CONTRACT SERVICES	-19,240.00	-18,015.45	1,224.55	93.64%	Recovery of Equipment Operation
00-2-41-01-270 LICENSE,PERMITS,INSURANCE	2,820.00	1,817.27	-1,002.73	64.44%	
00-2-41-01-510 GOODS AND SUPPLIES	6,070.00	7,988.20	1,918.20	131.60%	Supplies to maintain utility systems - recovered through utility systems
00-2-41-01-520 EQUIPMENT & FURNITURE	7,200.00	10,448.78	3,248.78	145.12%	Additional equipment purchases - recovered through utility systems
00-2-41-01-521 FUEL AND LUBE	27,040.00	14,898.67	-12,141.33	55.10%	Fuel underbudget
00-2-41-01-522 TIRES	2,000.00	1,196.56	-803.44	59.83%	
00-2-41-01-523 PARTS,BATTERIES,STEEL	2,500.00	2,051.88	-448.12	82.08%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
00-2-41-01-540 UTILITIES	440.00	396.69	-43.31	90.16%	
00-2-41-01-750 TRANSFER TO OTHER GOVERNMENT	1,944,030.00	1,850,717.61	-93,312.39	95.20%	West QE II Infrastructure minor work deferred to 2020
00-2-41-01-762 TRANSFER TO CAPITAL	174,150.00	286,019.19	111,869.19	164.24%	West QE II Infrastructure deferred to 2020
00-2-41-01-764 TRANSFER TO RESERVES	8,570.00	1,005,063.23	996,493.23	11727.69%	MSI Reallocation
00-2-41-01-815 AMORTIZATION EXPENSE	0.00	28,461.18	28,461.18	100.00%	
00-2-41-01-993 CAPITAL RECOVERY EQUIPMENT	0.00	0.00	0.00	0.00%	
Total: WATER - OTHER	2,368,430.00	3,429,101.76	1,060,671.76	144.78%	
WATER LAKEVIEW ESTATES					
00-2-41-02-110 SALARIES & WAGES	25,590.00	27,545.03	1,955.03	107.64%	
00-2-41-02-130 EMPLOYER CONTRIBUTIONS	3,980.00	3,195.83	-784.17	80.30%	
00-2-41-02-210 GENERAL SERVICES	4,810.00	3,408.24	-1,401.76	70.86%	Reallocation of Utility Operating Costs lower than anticipated
00-2-41-02-211 TRAVEL & SUBSISTENCE	200.00	85.96	-114.04	42.98%	
00-2-41-02-250 CONTRACT SERVICES	9,310.00	11,671.62	2,361.62	125.37%	Repairs to equipment higher than anticipated
00-2-41-02-270 LICENSES, PERMITS, INSURANCE	500.00	369.94	-130.06	73.99%	
00-2-41-02-510 GOODS AND SUPPLIES	2,000.00	435.60	-1,564.40	21.78%	R& M supplies (\$1,500)
00-2-41-02-520 EQUIPMENT & FURNITURE	1,000.00	0.00	-1,000.00	0.00%	Non capital equipment not required
00-2-41-02-540 UTILITIES	3,280.00	3,149.23	-130.77	96.01%	
00-2-41-02-763 PROVISION FOR ALLOWANCES	500.00	500.00	0.00	100.00%	
00-2-41-02-764 TRANSFER TO RESERVES	6,930.00	4,905.93	-2,024.07	70.79%	Reserve contribution lower than anticipated due to lower sales
00-2-41-02-815 AMORTIZATION EXPENSE	0.00	14,409.65	14,409.65	100.00%	
Total: WATER LAKEVIEW ESTATES	58,100.00	69,677.03	11,577.03	119.93%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
WATER SUPPLY-ASPELUND					
00-2-41-03-110 SALARY & WAGES	32,200.00	28,274.79	-3,925.21	87.81%	
00-2-41-03-130 EMPLOYEE BENEFITS	4,770.00	3,678.34	-1,091.66	77.11%	
00-2-41-03-210 GENERAL SERVICES	2,660.00	1,960.75	-699.25	73.71%	
00-2-41-03-250 CONTRACT SERVICES	9,130.00	5,010.51	-4,119.49	54.88%	Reallocation of costs and repair & maintenance of equipment lower than anticipated
00-2-41-03-341 PURCHASES FROM OTHER GOV'T	91,080.00	78,627.35	-12,452.65	86.33%	Water usage overestimated
00-2-41-03-510 GOODS & SUPPLIES	850.00	0.00	-850.00	0.00%	
00-2-41-03-520 EQUIPMENT & FURNITURE	3,500.00	0.00	-3,500.00	0.00%	No meters purchased
00-2-41-03-540 UTILITIES	0.00	0.00	0.00	0.00%	
00-2-41-03-750 TRANSFER TO OTHER GOVERNMENT	0.00	0.00	0.00	0.00%	
00-2-41-03-764 TRANSFER TO RESERVES	29,190.00	54,116.91	24,926.91	185.40%	Reserve contribution higher than anticipated due to lower expenses
00-2-41-03-815 AMORTIZATION EXPENSE	0.00	60,517.34	60,517.34	100.00%	
Total: WATER SUPPLY-ASPELUND	173,380.00	232,185.99	58,805.99	133.92%	
WATER SUPPLY - MIRROR					
00-2-41-06-110 SALARIES & WAGES	82,070.00	73,993.61	-8,076.39	90.16%	
00-2-41-06-130 EMPLOYER CONTRIBUTIONS	11,980.00	8,710.90	-3,269.10	72.71%	
00-2-41-06-210 GENERAL SERVICES	21,430.00	17,667.90	-3,762.10	82.44%	Reallocation of Utility Operating Costs (\$3,500)
00-2-41-06-211 TRAVEL & SUBSISTENCE	500.00	0.00	-500.00	0.00%	
00-2-41-06-250 CONTRACT SERVICES	28,020.00	42,152.10	14,132.10	150.44%	Certification of Analyzers (\$2,000), Legal Fees (\$1,000), Allocation of Equipment Usage (\$4,300), R & M Equipment \$21,600 - Emergency repairs
00-2-41-06-270 LICENSES, PERMITS, INSURANCE	2,900.00	2,644.70	-255.30	91.20%	
00-2-41-06-341 PURCHASES FROM OTHER GOV'T	120,000.00	111,973.84	-8,026.16	93.31%	Lower than anticipated water sales
00-2-41-06-510 GOODS & SUPPLIES	4,590.00	2,733.57	-1,856.43	59.55%	
00-2-41-06-520 EQUIPMENT & FURNITURE	6,150.00	9,157.00	3,007.00	148.89%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
00-2-41-06-540 UTILITIES	7,750.00	6,863.21	-886.79	88.56%	
00-2-41-06-763 PROVISION FOR ALLOWANCES	1,500.00	1,500.00	0.00	100.00%	
00-2-41-06-764 TRANSFER TO RESERVES	19,230.00	34,195.02	14,965.02	177.82%	Higher contribution as a result of overall lower expenses
00-2-41-06-815 AMORTIZATION EXPENSE	0.00	26,054.01	26,054.01	100.00%	
00-2-41-06-820 LOSS ON DISPOSAL OF ASSETS	0.00	0.00	0.00	0.00%	
Total: WATER SUPPLY - MIRROR	306,120.00	337,645.86	31,525.86	110.30%	
SANITARY SEWAGE SERVICE -OTHER					
00-2-42-01-110 SALARY & WAGES	4,330.00	6,175.37	1,845.37	142.62%	
00-2-42-01-130 EMPLOYER CONTRIBUTIONS	920.00	912.13	-7.87	99.14%	
00-2-42-01-211 TRAVEL & SUBSISTENCE	1,060.00	2,614.01	1,554.01	246.60%	
00-2-42-01-250 CONTRACT SERVICES	0.00	0.00	0.00	0.00%	
00-2-42-01-270 LICENSES, INSURANCE	0.00	194.33	194.33	100.00%	
00-2-42-01-520 EQUIPMENT & FURNITURE	0.00	0.00	0.00	0.00%	
00-2-42-01-750 TRANSFER TO OTHER GOVERNMENT	3,174,070.00	2,200,779.52	-973,290.48	69.34%	West QE II Infrastructure deferred to 2020
00-2-42-01-762 TRANSFER TO CAPITAL	422,080.00	252,737.60	-169,342.40	59.88%	West QE II Infrastructure deferred to 2020
00-2-42-01-764 TRANSFER TO RESERVES	0.00	0.00	0.00	0.00%	
00-2-42-01-815 AMORTIZATION EXPENSE	0.00	13,283.41	13,283.41	100.00%	
00-2-42-01-993 CAPITAL RECOVERY - EQUIPMENT	0.00	0.00	0.00	0.00%	
Total: SANITARY SEWAGE SERVICE -OTHER	3,602,460.00	2,476,696.37	-1,125,763.63	68.75%	
SANITARY SEWAGE-ASPELUND					
00-2-42-03-110 SALARIES & WAGES	20,250.00	20,606.80	356.80	101.76%	
00-2-42-03-130 EMPLOYEE BENEFITS	3,220.00	2,872.53	-347.47	89.21%	
00-2-42-03-210 GENERAL SERVICES	1,130.00	959.66	-170.34	84.93%	
00-2-42-03-211 TRAVEL & SUBSISTENCE	100.00	0.00	-100.00	0.00%	
00-2-42-03-250 CONTRACT SERVICES	9,640.00	6,632.15	-3,007.85	68.80%	Allowance for Professional Services not required
00-2-42-03-270 LICENSES, INSURANCE	1,500.00	1,568.34	68.34	104.56%	
00-2-42-03-341 PURCHASES FROM OTHER GOVT	38,170.00	37,928.91	-241.09	99.37%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
00-2-42-03-510 GOODS & SUPPLIES	750.00	554.68	-195.32	73.96%	
00-2-42-03-540 UTILITIES	7,760.00	7,122.68	-637.32	91.79%	
00-2-42-03-750 TRANSFER TO OTHER GOVERNMENT	0.00	0.00	0.00	0.00%	
00-2-42-03-815 AMORTIZATION EXPENSE	0.00	115,434.89	115,434.89	100.00%	
Total: SANITARY SEWAGE-ASPELUND	82,520.00	193,680.64	111,160.64	234.71%	
SANITARY SEWAGE-MIRROR					
00-2-42-06-110 SALARIES AND WAGES	35,320.00	47,617.65	12,297.65	134.82%	Higher than anticipated work on system, an increase in unused vacation time
00-2-42-06-130 EMPLOYER CONTRIBUTIONS	5,330.00	5,646.58	316.58	105.94%	
00-2-42-06-210 GENERAL SERVICES	9,830.00	8,398.42	-1,431.58	85.44%	
00-2-42-06-211 TRAVEL & SUBSISTENCE	150.00	0.00	-150.00	0.00%	
00-2-42-06-250 CONTRACT SERVICES	68,050.00	49,863.52	-18,186.48	73.27%	Manhole Aprons carry forward (\$16,000), Lift station repairs (\$2,000)
00-2-42-06-270 LICENSES, PERMITS, INSURANCE	500.00	220.76	-279.24	44.15%	
00-2-42-06-510 GOODS AND SUPPLIES	6,170.00	4,592.09	-1,577.91	74.43%	
00-2-42-06-540 UTILITIES	4,110.00	2,772.90	-1,337.10	67.47%	
00-2-42-06-764 TRANSFER TO RESERVES	2,600.00	2,684.77	84.77	103.26%	
00-2-42-06-815 AMORTIZATION EXPENSE	0.00	19,869.83	19,869.83	100.00%	
00-2-42-06-820 LOSS ON DISPOSAL OF ASSETS	0.00	0.00	0.00	0.00%	
Total: SANITARY SEWAGE-MIRROR	132,060.00	141,666.52	9,606.52	107.27%	
SANITARY SEWAGE - SYLVAN COMMUNAL					
00-2-42-07-110 SALARIES AND WAGES	11,140.00	10,012.47	-1,127.53	89.88%	
00-2-42-07-130 EMPLOYER CONTRIBUTIONS	1,560.00	750.38	-809.62	48.10%	
00-2-42-07-210 GENERAL SERVICES	3,290.00	2,928.38	-361.62	89.01%	
00-2-42-07-250 CONTRACTED SERVICES	29,410.00	33,381.37	3,971.37	113.50%	Dumping Fees \$5,000, Equipment Repair (\$1,000)
00-2-42-07-510 GOODS AND SUPPLIES	1,240.00	16.71	-1,223.29	1.35%	
00-2-42-07-520 EQUIPMENT & FURNITURE	6,500.00	5,769.60	-730.40	88.76%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
00-2-42-07-540 UTILITIES	4,000.00	3,908.35	-91.65	97.71%	
00-2-42-07-764 TRANSFER TO RESERVES	64,170.00	89,628.00	25,458.00	139.67%	Fourteen new connections
00-2-42-07-815 AMORTIZATION EXPENSE	0.00	39,743.43	39,743.43	100.00%	
Total: SANITARY SEWAGE - SYLVAN COMMUNAL	121,310.00	186,138.69	64,828.69	153.44%	
WASTE COLLECTION - OTHER					
00-2-43-01-210 GENERAL SERVICES	500.00	0.00	-500.00	0.00%	No advertising costs
00-2-43-01-250 CONTRACT SERVICES	21,000.00	16,592.61	-4,407.39	79.01%	Recycling costs lower than anticipated
00-2-43-01-270 LICENSES, PERMITS, INSURANCE	0.00	0.00	0.00	0.00%	
00-2-43-01-750 TRANSFER TO OTHER GOVERNMENTS	776,660.00	774,264.73	-2,395.27	99.69%	LRWSC Requisition (\$19,000), Hazardous Waste Disposal (\$1,900), City of Lacombe Recycling \$17,000
00-2-43-01-770 TRANSFER TO ORGANIZATIONS	2,000.00	1,700.17	-299.83	85.01%	
00-2-43-01-815 AMORTIZATION EXPENSE	0.00	0.00	0.00	0.00%	
00-2-43-01-820 LOSS ON DISPOSAL OF ASSETS	0.00	0.00	0.00	0.00%	
Total: WASTE COLLECTION - OTHER	800,160.00	792,557.51	-7,602.49	99.05%	
WASTE COLLECTION - MIRROR					
00-2-43-06-110 SALARIES AND WAGES	4,500.00	4,210.55	-289.45	93.57%	
00-2-43-06-130 EMPLOYER CONTRIBUTIONS	1,020.00	930.63	-89.37	91.24%	
00-2-43-06-250 CONTRACT SERVICES	47,360.00	47,488.98	128.98	100.27%	
00-2-43-06-764 TRANSFER TO RESERVES	0.00	0.00	0.00	0.00%	
00-2-43-06-815 AMORTIZATION EXPENSE	0.00	0.00	0.00	0.00%	
Total: WASTE COLLECTION - MIRROR	52,880.00	52,630.16	-249.84	99.53%	
Total: ENVIRONMENTAL SERVICES	7,697,420.00	7,911,980.53	214,560.53	102.79%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
PUBLIC HEALTH & WELFARE					
FAMILY & COMMUNITY SUPPORT					
00-2-51-00-110 SALARIES & WAGES	11,870.00	11,490.15	-379.85	96.80%	
00-2-51-00-130 EMPLOYEE BENEFITS	1,880.00	1,812.43	-67.57	96.41%	
00-2-51-00-151 ELECTED OFFICIALS FEES	400.00	400.00	0.00	100.00%	
00-2-51-00-510 GOODS & SUPPLIES	0.00	0.00	0.00	0.00%	
00-2-51-00-750 TRANSFER TO OTHER GOVERNMENT	478,030.00	231,677.25	-246,352.75	48.47%	Reduced costs as a result of a nine month vacancy of School Resource Officer
00-2-51-00-770 TRANSFER TO ORGANIZATIONS	101,070.00	104,003.92	2,933.92	102.90%	
Total: FAMILY & COMMUNITY SUPPORT	593,250.00	349,383.75	-243,866.25	58.89%	
CEMETERIES					
00-2-56-00-210 GENERAL SERVICES	15,500.00	18,093.94	2,593.94	116.74%	Tees Cemetery \$6,000; R & M Mirror Cemetery (\$2,000), R&M other cemeteries (\$1,500)
00-2-56-00-530 MAINTENANCE SUPPLIES	1,000.00	0.00	-1,000.00	0.00%	
00-2-56-00-750 TRANSFER TO OTHER GOVERNMENTS	39,610.00	27,975.13	-11,634.87	70.63%	Cemetery grants fluctuate from year to year
00-2-56-00-764 TRANSFER TO RESERVES	25,860.00	25,860.00	0.00	100.00%	
00-2-56-00-770 TRANSFER TO ORGANIZATIONS	12,610.00	9,457.50	-3,152.50	75.00%	Rural cemetery grants - additional deficit funding not utilized
Total: CEMETERIES	94,580.00	81,386.57	-13,193.43	86.05%	
Total: PUBLIC HEALTH & WELFARE	687,830.00	430,770.32	-257,059.68	62.63%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
ENVIRONMENTAL DEVELOPMENT					
PLANNING & DEVELOPMENT					
00-2-61-00-110 SALARIES & WAGES	740,980.00	741,885.76	905.76	100.12%	
00-2-61-00-130 EMPLOYER CONTRIBUTIONS	144,990.00	142,051.08	-2,938.92	97.97%	
00-2-61-00-132 EMPLOYER CONTRIBUTIONS	0.00	-13.28	-13.28	100.00%	
00-2-61-00-140 PROFESSIONAL DEVELOPMENT FEES	15,500.00	7,317.68	-8,182.32	47.21%	No SDAB Certifications
00-2-61-00-150 SDAB BOARD REMUNERATION	19,650.00	13,209.00	-6,441.00	67.22%	Lower than anticipated number of hearings
00-2-61-00-159 CONVENTION EXPENSE	5,810.00	-61.52	-5,871.52	-1.06%	
00-2-61-00-210 GENERAL SERVICES	71,810.00	48,603.46	-23,206.54	67.68%	Advertising (\$19,000), hall rentals (\$3,000)
00-2-61-00-211 TRAVEL & SUBSISTENCE	8,860.00	15,520.30	6,660.30	175.17%	Calculation error due to purchase of vehicles
00-2-61-00-250 CONTRACT SERVICES	249,000.00	181,881.67	-67,118.33	73.04%	Engineering Fees (\$15,000), Legal Fees (\$1,000), Sylvan Lake IDP \$5,000, Aspelund Offsite Levy Review (\$35,000), Robust Community Profile \$6,600, IDPs (\$14,000), Sylvan Lake Management Plan (\$10,000); Vehicle Repairs (\$1,700)
00-2-61-00-270 LICENSES, PERMITS, INSURANCE	200.00	145.74	-54.26	72.87%	
00-2-61-00-510 GOODS & SUPPLIES	11,680.00	3,802.35	-7,877.65	32.55%	Office supplies (\$3,000), Plans & studies supplies (\$4,900)
00-2-61-00-520 EQUIPMENT AND FURNITURE	4,300.00	3,834.34	-465.66	89.17%	
00-2-61-00-521 FUEL AND LUBE	2,340.00	711.74	-1,628.26	30.42%	
00-2-61-00-523 EQUIPMENT AND VEHICLE PARTS	750.00	74.40	-675.60	9.92%	
00-2-61-00-750 TRANSFER TO OTHER GOVERNMENT	1,060.00	3,144.78	2,084.78	296.68%	Land Title Costs
00-2-61-00-764 TRANSFER TO RESERVES	210,450.00	-49,077.84	-259,527.84	-23.32%	Adjustment to 2019 levy collected Delta Land
00-2-61-00-770 TRANSFER TO ORGANIZATIONS	5,000.00	0.00	-5,000.00	0.00%	Development Incentive Grant
00-2-61-00-815 AMORTIZATION EXPENSE	0.00	1,380.09	1,380.09	100.00%	
Total: PLANNING & DEVELOPMENT	1,492,380.00	1,114,409.75	-377,970.25	74.67%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
AGRICULTURAL SERVICES					
00-2-62-00-110 SALARIES & WAGES	558,140.00	547,306.83	-10,833.17	98.06%	
00-2-62-00-130 EMPLOYER CONTRIBUTIONS	91,890.00	79,206.37	-12,683.63	86.20%	
00-2-62-00-132 EMPLOYER CONTRIBUTIONS	1,240.00	2,697.54	1,457.54	217.54%	
00-2-62-00-140 PROFESSIONAL DEVELOPMENT FEES	12,800.00	8,504.21	-4,295.79	66.44%	
00-2-62-00-150 MEMBER FEES	6,220.00	2,331.00	-3,889.00	37.48%	Lower than anticipated number of Committee meetings
00-2-62-00-151 COMMITTEE MEMBERS FEES	30,330.00	16,444.27	-13,885.73	54.22%	No Ag Tour or additional conferences in 2019
00-2-62-00-159 COMMITTEE MEMBER - CONVENTION	15,820.00	3,858.00	-11,962.00	24.39%	No Ag Tour or additional conferences in 2019
00-2-62-00-162 CAPITAL RECOVERY - LABOUR	0.00	-2,189.75	-2,189.75	100.00%	Labour costs to prepare new vehicles for operation
00-2-62-00-210 GENERAL SERVICES	56,200.00	52,891.15	-3,308.85	94.11%	
00-2-62-00-211 TRAVEL & SUBSISTENCE	21,950.00	16,533.32	-5,416.68	75.32%	Council mileage
00-2-62-00-250 CONTRACT SERVICES	48,100.00	22,405.19	-25,694.81	46.58%	Legal Fees (\$2,500), R&M equipment (\$15,600), Weed Notice Work (\$2,500), AG Plan review (\$5,000)
00-2-62-00-270 INSURANCE & LICENSES	6,640.00	5,050.77	-1,589.23	76.07%	Automobile Insurance (\$1,600)
00-2-62-00-510 GOODS & SUPPLIES	12,910.00	14,588.90	1,678.90	113.00%	
00-2-62-00-520 EQUIPMENT & FURNITURE	12,300.00	14,916.40	2,616.40	121.27%	
00-2-62-00-521 FUEL AND LUBE	70,790.00	53,081.27	-17,708.73	74.98%	Lower equipment usage in September due to weather
00-2-62-00-522 TIRES	4,500.00	0.00	-4,500.00	0.00%	
00-2-62-00-523 EQUIPMENT AND VEHICLE PARTS	76,310.00	64,003.64	-12,306.36	83.87%	Changeout of mowers in 2019 resulted in improved blade durability.
00-2-62-00-530 CONSTRUCTION & MTNCE SUPPLIES	500.00	0.00	-500.00	0.00%	
00-2-62-00-531 CHEMICALS	125,000.00	57,350.00	-67,650.00	45.88%	Shortened season reduced chemical usage
00-2-62-00-762 TRANSFER TO CAPITAL	0.00	40,314.23	40,314.23	100.00%	Equipment funding



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
00-2-62-00-764 TRANSFER TO RESERVES	170,080.00	267,080.00	97,000.00	157.03%	Unexpended operating costs to operating reserve
00-2-62-00-770 TRANSFER TO ORGANIZATIONS	19,150.00	11,750.00	-7,400.00	61.36%	
00-2-62-00-815 AMORTIZATION EXPENSE	0.00	136,032.22	136,032.22	100.00%	
00-2-62-00-820 LOSS ON DISPOSAL OF ASSETS	0.00	0.00	0.00	0.00%	
Total: AGRICULTURAL SERVICES	1,340,870.00	1,414,155.56	73,285.56	105.47%	
ENVIRONMENTAL SERVICE					
00-2-63-00-110 SALARIES & WAGES	94,340.00	97,441.52	3,101.52	103.29%	Increase in unused vacation
00-2-63-00-130 EMPLOYEE BENEFITS	22,410.00	18,529.61	-3,880.39	82.68%	
00-2-63-00-132 EMPLOYEE BENEFITS	0.00	-2.19	-2.19	100.00%	
00-2-63-00-140 PROFESSIONAL DEVELOPMENT	1,000.00	585.00	-415.00	58.50%	
00-2-63-00-210 GENERAL SERVICES	4,700.00	1,616.39	-3,083.61	34.39%	Printing and advertising costs on environmental initiatives
00-2-63-00-211 TRAVEL & SUBSISTENCE	7,660.00	2,296.21	-5,363.79	29.98%	Lower than anticipated mileage and per diem
00-2-63-00-250 CONTRACT SERVICES	560.00	0.00	-560.00	0.00%	IT licencing no longer required
00-2-63-00-510 SUPPLIES	7,310.00	925.48	-6,384.52	12.66%	Aquatic Invasive Species Program - Brochure boxes (\$1,000), Environmental Steering Committee Initiatives (\$2,500), Safety equipment (\$500), Take it Off Program (\$2,000)
00-2-63-00-520 EQUIPMENT & FURNITURE	0.00	0.00	0.00	0.00%	
00-2-63-00-770 PAYMENTS TO ORGANIZATIONS	10,000.00	10,000.00	0.00	100.00%	
Total: ENVIRONMENTAL SERVICE	147,980.00	131,392.02	-16,587.98	88.79%	
LAND & DEVELOPMENT					
00-2-66-00-210 GENERAL SERVICES	0.00	0.00	0.00	0.00%	
00-2-66-00-764 TRANSFER TO RESERVES	0.00	0.00	0.00	0.00%	
00-2-66-00-770 TRANSFER TO INDIVIDUALS	0.00	0.00	0.00	0.00%	
Total: LAND & DEVELOPMENT	0.00	0.00	0.00	100.00%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
RECREATION & CULTURAL SERVICES					
00-2-72-00-210 GENERAL SERVICES	330,000.00	312,252.19	-17,747.81	94.62%	Maintenance of recreation areas by Operations staff
00-2-72-00-250 CONTRACT SERVICES	19,880.00	23,358.00	3,478.00	117.49%	Sandy Point Commissionaires \$1,500, Site maintenance \$3,200, Toilet rentals (\$1,450)
00-2-72-00-270 LICENSES, PERMITS, INSURANCE	2,360.00	2,711.71	351.71	114.90%	
00-2-72-00-510 GOODS & SUPPLIES	16,000.00	11,170.37	-4,829.63	69.81%	
00-2-72-00-520 GOODS, EQUIPMENT & SUPPLIES	10,000.00	2,550.00	-7,450.00	25.50%	
00-2-72-00-540 UTILITIES	18,030.00	15,384.69	-2,645.31	85.33%	
00-2-72-00-542 GULL LAKE STABILIZATION	100,000.00	38,429.25	-61,570.75	38.43%	Pumping costs not required
00-2-72-00-750 TRANSFER TO OTHER GOVERNMENTS	1,540,710.00	1,412,979.41	-127,730.59	91.71%	Aquatic Centres \$51,360, Arenas (\$50,800), Ball Diamonds (\$10,700), Community Halls (\$11,300), Capital Recreation Projects (\$122,490), MultiUse Facilities \$10,800 , Soccer Fields (\$1,660)
00-2-72-00-762 TRANSFER TO CAPITAL	17,790.00	38,297.78	20,507.78	215.28%	Sandy Point \$11,420, Kuhnen Natural Area \$26,880
00-2-72-00-764 TRANSFER TO RESERVES	441,210.00	1,248,404.58	807,194.58	282.95%	MSI Reallocation \$797,200, Operational Reserve-Unexpended Goods and Supplies \$10,000
00-2-72-00-770 PAYMENTS TO ORGANIZATIONS	757,480.00	537,768.51	-219,711.49	70.99%	Recreation Capital (200,000), Sports Facilities (\$7,000)
00-2-72-00-815 AMORTIZATION EXPENSE	0.00	210,619.68	210,619.68	100.00%	
00-2-72-00-820 LOSS ON DISPOSAL OF ASSETS	0.00	0.00	0.00	0.00%	
Total: RECREATION & CULTURAL SERVICES	3,253,460.00	3,853,926.17	600,466.17	118.46%	



Budget Variance Report For the Year Ended December 31, 2019

	Budget	Year to Date	Difference	% Budget	Description of Difference
REQUISITION TRANSFERS					
00-2-81-20-768 SCHOOL FOUNDATION REQUISITION	12,415,820.00	11,963,488.34	-452,331.66	96.36%	
00-2-81-22-769 SENIORS FOUNDATION REQUISITION	405,990.00	405,990.00	0.00	100.00%	
00-2-81-24-767 DI PROPERTY REQUISITION	338,080.00	338,318.21	238.21	100.07%	
Total: REQUISITION TRANSFERS	13,159,890.00	12,707,796.55	-452,093.45	96.56%	
Total: EXPENSES	60,252,660.00	88,575,940.26	28,323,280.26	147.01%	
CURRENT SURPLUS (DEFICIT)	292,490.00	-19,313,480.95	-19,605,970.95		
CONTRIBUTED ASSETS		-2,267,543.00			
AMORTIZATION EXPENSE		23,087,456.40			
LOSS OR GAIN ON DISPOSAL OF TCA		883,237.04			
GAIN ON DISPOSAL OF TCA					
CHANGE IN INVENTORY, DEPOSITS, PREPAID EXPENSE	-292,490.00	-240,683.77			
NET CASH SURPLUS	0.00	2,148,985.72			