



## Budget Variance Report For the Year Ended December 31, 2021

	Budget	Year to Date	Difference	% Budget	Description of Difference
<b>REVENUE</b>					
Community Aggregate	660,000.00	847,043.50	187,043.50	128.34%	Higher than anticipated levies collected, offset by transfer to reserve
Contributed Assets	-	-	-	0.00%	No Contributed Assets aquired in 2021
Development Levies	1,492,500.00	14,575.99	(1,477,924.01)	0.98%	Collected Funds in Lieu of Reserves. Anticipated collection of wate/wastewater levy deferred to future year
DIP Levy	109,440.00	110,254.71	814.71	100.74%	
Federal Grants	718,000.00	580,740.93	(137,259.07)	80.88%	Canada Building Community Grant funded Road Paving Projects
Fines	50,500.00	37,879.93	(12,620.07)	75.01%	Traffic Violation fines lower than anticipated
Franchise Fees	20,560.00	19,141.39	(1,418.61)	93.10%	Atco Gas Franchise Fee, offset by transfer to reserve
Gain on Sale of Assets	-	217,802.67	217,802.67	100.00%	
Internal Custom Work	460,530.00	527,245.68	66,715.68	114.49%	Internal entry only - offset in contract service expense
Licenses & Permits	193,400.00	135,749.68	(57,650.32)	70.19%	Road Use Fees lower than anticipated - offset in contract services
Local Government Grants	133,020.00	175,189.21	42,169.21	131.70%	Shared Fire Reserve allocation, offset by transfer to reserves
Municipal Levy	31,725,540.00	31,710,084.15	(15,455.85)	99.95%	
Other Income	6,600.00	58,008.33	51,408.33	878.91%	Includes \$50,700 funding for Public Works Shop Solar project, Trans Canada Trail Funding \$1,200, CLGM Award of \$3,000
Penalties	241,500.00	437,489.28	195,989.28	181.15%	Higher than anticipated penalties on taxes. Predicting that this will return to average in 2022



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Provincial Grants	8,526,430.00	6,750,449.04	(1,775,980.96)	79.17%	Variance mainly due to MSI funding of Road Paving and Bridge project actual costs under budget. Variance is offset by transfer to capital
Rental Income	121,290.00	135,155.58	13,865.58	111.43%	Increase in revenue include AB Health Services Ambulance Bay - \$6,800, Land rental of County owned land \$5,800
Return on Investments	1,192,270.00	1,083,330.98	(108,939.02)	90.86%	Lower than anticipated investment rates
Sales & User Charges	1,906,400.00	1,943,535.00	37,135.00	101.95%	Increase in sales include sale of maps and tax certificates \$11,600, Fire Calls \$38,200, Dust Control Sales \$21,800, Bridge Material Sales \$36,700, Operations Custom Work \$28,000, Planning & Development fees \$71,700. Decrease in sales include utility connection fees \$168,800 (offset by transfer to reserve)



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Sales to Government	1,369,510.00	1,360,481.20	(9,028.80)	99.34%	Increase in sales include revenue generated from election from the provincial government \$40,000, Fire Calls and Mutual Aid \$27,700, Operations Custom Work to urbans, Red Deer County and LRWSC \$75,100. Decrease in sales include Project Management fees to Highway 12/21 Water Commission and Sylvan Lake Regional Wastewater Commission \$126,600, Line operation fees to Highway 12/21 \$22,900
School Levy	11,899,540.00	11,878,692.44	(20,847.56)	99.82%	
Seniors Levy	451,870.00	451,215.30	(654.70)	99.86%	
Transfer from Reserves	7,600,660.00	5,673,698.00	(1,926,962.00)	74.65%	Transfers not required Tax Rate Stabilization \$284,800, MSI Reallocation \$1,501,200, Recreation Capital assistance \$661,200. Additional transfers include funding of shallow utility services and utility deficit around Sylvan Lake \$204,400, Highway 12/76 St Intersection from Road Development Reserve \$300,000
<b>TOTAL REVENUE</b>	68,879,560.00	64,147,762.99	-4,731,797.01	93.13%	



## Budget Variance Report For the Year Ended December 31, 2021

	Budget	Year to Date	Difference	% Budget	Description of Difference
<b>EXPENSES</b>					
Amortization	-	22,116,316.59	22,116,316.59	100.00%	
Bank Fees	3,850.00	2,033.09	(1,816.91)	52.81%	
Blades	158,700.00	103,661.52	(55,038.48)	65.32%	
Bridge Material	299,000.00	379,056.81	80,056.81	126.77%	Results from higher than anticipated bridge sales
Capital Recovery	(4,328,300.00)	(4,294,348.07)	33,951.93	99.22%	Includes labour and equipment recovery from Capital projects, offset by transfer to capital
Chemicals	90,000.00	50,751.02	(39,248.98)	56.39%	Higher inventory on hand at end of year
Contract Services	2,176,560.00	2,081,089.84	(95,470.16)	95.61%	Unused budget items include Legal fees of \$86,100, Equipment maintenance costs - \$89,900, IT Licensing, support and consulting \$30,900, Facilities maintenance costs \$33,300, Engineering \$16,900, Planning & Development plans and offsite levy review \$25,900, HR Initiatives \$12,100, projects deferred to 2022 \$118,600. Items over budget include Rail Crossing upgrades \$158,000 (carry-forward project) Equipment Hiring resulting from train derailment \$63,000, contract commissionairs \$13,600, shallow utility services around Sylvan Lake \$193,800
Council PerDiem	499,260.00	421,494.11	(77,765.89)	84.42%	Allowance for additional days not used, attendance at conferences not fully utilized
DIP Requisition	326,170.00	326,172.46	2.46	100.00%	



## Budget Variance Report For the Year Ended December 31, 2021

	Budget	Year to Date	Difference	% Budget	Description of Difference
Equipment & Furniture	302,920.00	222,704.56	(80,215.44)	73.52%	E-ticketing hardware for Peace Officers deferred to 2022 \$8,000, Fire Department shared equipment purchased allowance not utilized \$58,500, office furniture allowance not utilized \$6,300
Equipment Parts	346,210.00	350,835.23	4,625.23	101.34%	
Fuel & Lube	1,605,040.00	1,550,633.73	(54,406.27)	96.61%	All departments slightly under budget - Operations department under budget \$56,700
General Services	762,400.00	773,130.94	10,730.94	101.41%	Items under budget include Advertising costs \$24,300, Telephone & Internet \$14,900, Stakeholder meetings & Public Information and Education \$11,800, Equipment Rentals \$8,500, Hall Rentals \$4,700, Community Fundraising Events \$5,300. Recreation Areas maintenance costs carried out by staff saw an increase of \$96,000
Goods & Supplies	452,440.00	346,143.27	(106,296.73)	76.51%	Most departments were under budget. This includes Administration \$8,300, Peace Officer/SRO program \$10,600, Fire Department consumable supplies allowance \$20,600, Public Relation Supplies \$11,900, Planning office and Plans & Studies supplies \$7,400, and the Operations Department \$37,800 which includes office and shop supplies and small tools



## Budget Variance Report For the Year Ended December 31, 2021

	Budget	Year to Date	Difference	% Budget	Description of Difference
Gull Lake Stabilization	100,000.00	5,629.36	(94,370.64)	5.63%	Pumping costs not required, offset with transfer to reserve
Honorarium	157,120.00	195,386.49	38,266.49	124.35%	Higher fire call volume - Blackfalds and Lacombe
Insurance	342,070.00	356,719.81	14,649.81	104.28%	Eckville volunteer firefighter insurance from previous years \$6,600, Equipment insurance Wildrose utilities not included in budget \$1,400, minor variances in remaining departments
Loss on Sale of Assets	-	1,655,646.31	1,655,646.31	100.00%	
Maintenance&Construction Supplies	844,000.00	844,256.13	256.13	100.03%	
Member Fees	61,480.00	47,836.99	(13,643.01)	77.81%	Assessment Review Board and SDAB Board under budget \$27,300 - limited attendance at conference & training, and lower than anticipated number of hearings, Election member fees over budget \$13,700 offset by contributions from the Province
Payments to Organizations	867,850.00	783,196.40	(84,653.60)	90.25%	Rural Crime Watch Policy capital grants not utilized \$5,000, Recreation grants to organizations not utilized \$75,800 which include Community Programs & Eventgs, Lakeshore Association funding, Lacombe & District Chamber of Commerce
Professional Development	193,600.00	82,444.85	(111,155.15)	42.59%	Limited attendance at Conventions
Provision for Allowances	2,000.00	74,452.75	72,452.75	3722.64%	Uncollectible Taxes



## Budget Variance Report For the Year Ended December 31, 2021

	Budget	Year to Date	Difference	% Budget	Description of Difference
Purchases from Government	259,000.00	260,741.09	1,741.09	100.67%	Water and wastewater purchases from Highway 12/21 Region Water Commission and Town of Blackfalds
Salaries & Wages	13,499,450.00	12,840,153.84	(659,296.16)	95.12%	Allowances for HR contingencies not utilized \$63,500, on-call fire fighter pay lower than anticipated \$56,900, Allowance fo Special Projects and Medical leaves not required in Administrative Department \$55,800, Peace Officers under budget \$51,100 mainly due to staff vacancy, Operations Department under budget by \$421,700 (allowance for medical leave not utilized \$20,000, maintenance and construction hourly employees under budget \$383,000).
Sand & Gravel	1,271,260.00	1,002,087.16	(269,172.84)	78.83%	Usage costs fluctuate due to varying costs at gravel pits
School Requisition	11,726,100.00	11,705,248.58	(20,851.42)	99.82%	
Seniors Requisition	408,580.00	407,925.00	(655.00)	99.84%	
Tires	119,280.00	84,576.42	(34,703.58)	70.91%	Usage lower than anticipated primarily in Operations Department
Transfer to Capital	12,972,200.00	10,768,943.80	(2,203,256.20)	83.02%	Variance mainly due to MSI funding of Road Paving and Bridge project actual costs under budget.



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Transfer to Government	6,419,390.00	6,256,275.71	(163,114.29)	97.46%	Fire Hall operating costs under by \$33,900, Town of Blackfalds capital recreation contribution payment issued in 2020 \$565,000. Increases included Re-paving Airport runway \$38,600, Payments to City of Lacombe for West QEII Utility costs \$72,300, Recycling contribution \$11,900 and payment fo the Hwy 12/76 St intersection \$300,000
Transfer to Reserves	16,329,670.00	13,731,025.44	(2,598,644.56)	84.09%	Variance includes MSI Reallocation \$1,181,500 and deferral of water/wastewater development levy collection \$1,452,200
Travel & Subsistence	229,380.00	117,635.86	(111,744.14)	51.28%	Limited attendance at Conventions
Utilities	301,310.00	283,462.31	(17,847.69)	94.08%	Operation Department Facilities under budget by \$28,200, Wildrose Utility Facilities not included in budget \$7,100, minor variances in remaining departments
Workers Compensation	107,540.00	102,689.37	(4,850.63)	95.49%	
Write Off Uncollectibles	-	-	-	0.00%	
<b>TOTAL EXPENSES</b>	<b>68,905,530.00</b>	<b>86,036,008.77</b>	<b>17,130,478.77</b>	<b>0.00%</b>	
<b>CURRENT SURPLUS (DEFICIT)</b>	<b>-25,970.00</b>	<b>-21,888,245.78</b>			
<b>CONTRIBUTED ASSETS</b>		-			
<b>AMORTIZATION EXPENSE</b>		22,116,316.59			
<b>LOSS OR GAIN ON DISPOSAL OF TCA</b>		1,437,843.64			
<b>GAIN ON DISPOSAL OF TCA</b>		-			
<b>CHANGE IN INVENTORY, DEPOSITS, PREPAID EXPENSE</b>		(125,960.45)			
<b>NET CASH SURPLUS</b>		<b>1,539,954.00</b>			