

Town of Slave Lake
2018 Operating Budget
AMENDED APRIL 24, 2018

By Function

Function	Revenue				Expenditure				Net Revenue / (Net Expense)			
	2017 Budget	2018 Budget	Increase (Decrease)	% 2018 over 2017	2017 Budget	2018 Budget	(Increase) Decrease	% 2018 over 2017	2017 Budget	2018 Budget	(Increase) Decrease	% 2018 over 2017
11 Legislative (Council)	\$0	\$0	\$0	0%	\$231,004	\$258,551	(\$27,547)	12%	(\$231,004)	(\$258,551)	(\$27,547)	112%
12 Administration	\$465,655	\$930,216	\$464,561	100%	\$3,127,179	\$3,550,852	(\$423,673)	14%	(\$2,661,524)	(\$2,620,636)	\$40,888	98%
21 Police	\$360,979	\$340,979	(\$20,000)	-6%	\$2,017,137	\$1,888,775	\$128,362	-6%	(\$1,656,158)	(\$1,547,796)	\$108,362	93%
23 Fire	\$621,030	\$760,112	\$139,082	22%	\$1,284,729	\$1,401,464	(\$116,734)	9%	(\$663,699)	(\$641,351)	\$22,348	97%
24 Disaster Services	\$560,273	\$522,774	(\$37,499)	-7%	\$570,463	\$528,964	\$41,499	-7%	(\$10,190)	(\$6,190)	\$4,000	61%
27 Community Enforcement	\$421,396	\$416,832	(\$4,564)	-1%	\$576,347	\$559,279	\$17,068	-3%	(\$154,951)	(\$142,447)	\$12,503	92%
32 Common Services	\$727,163	\$717,346	(\$9,817)	-1%	\$3,983,540	\$4,132,249	(\$148,709)	4%	(\$3,256,378)	(\$3,414,903)	(\$158,525)	105%
33 Airport	\$0	\$0	\$0	0%	\$100,000	\$100,000	\$0	0%	(\$100,000)	(\$100,000)	\$0	100%
41 Water Services	\$2,134,169	\$2,029,346	(\$104,823)	-5%	\$2,726,893	\$3,349,941	(\$623,048)	23%	(\$592,724)	(\$1,320,595)	(\$727,870)	0%
42 Wastewater Services	\$1,210,520	\$1,205,216	(\$5,304)	0%	\$1,594,340	\$1,624,111	(\$29,771)	2%	(\$383,820)	(\$418,895)	(\$35,075)	0%
43 Garbage Services	\$481,136	\$645,758	\$164,622	34%	\$481,137	\$645,758	(\$164,622)	34%	(\$0)	\$0	\$0	0%
51 Family and Community Support	\$375,907	\$572,729	\$196,822	52%	\$448,422	\$640,391	(\$191,970)	43%	(\$72,515)	(\$67,662)	\$4,852	93%
52 Day Care	\$0	\$0	\$0	0%	\$6,000	\$5,289	\$711	-12%	(\$6,000)	(\$5,289)	\$711	88%
56 Cemetery	\$16,512	\$16,512	\$0	0%	\$33,217	\$90,341	(\$57,124)	172%	(\$16,705)	(\$73,829)	(\$57,124)	442%
61 Planning	\$91,380	\$72,790	(\$18,590)	-20%	\$325,453	\$383,561	(\$58,108)	18%	(\$234,073)	(\$310,771)	(\$76,698)	133%
62 Economic Development	\$144,437	\$114,350	(\$30,087)	-21%	\$144,437	\$114,350	\$30,087	-21%	(\$0)	\$0	\$0	100%
66 Land Development	\$464,124	\$464,124	\$0	0%	\$464,124	\$464,124	\$0	0%	(\$0)	\$0	\$0	100%
67 Commercial Properties	\$2,856,940	\$2,930,768	\$73,828	3%	\$1,641,155	\$1,678,635	(\$37,479)	2%	\$1,215,785	\$1,252,134	\$36,349	103%
69 Community Services	\$119,864	\$113,269	(\$6,595)	-6%	\$428,410	\$403,130	\$25,280	-6%	(\$308,546)	(\$289,861)	\$18,686	94%
71 Recreation Programs	\$88,338	\$84,298	(\$4,039)	-5%	\$197,060	\$189,342	\$7,718	-4%	(\$108,722)	(\$105,043)	\$3,679	97%
72 Parks and Recreation	\$869,600	\$832,601	(\$36,999)	-4%	\$2,957,117	\$3,029,614	(\$72,498)	2%	(\$2,087,516)	(\$2,197,013)	(\$109,497)	105%
74 Library	\$61,369	\$66,584	\$5,215	8%	\$309,792	\$309,884	(\$92)	0%	(\$248,423)	(\$243,300)	\$5,123	98%
78 Legacy	\$12,000	\$29,258	\$17,258	144%	\$12,000	\$77,865	(\$65,865)	549%	\$0	(\$48,607)	(\$48,607)	
00 Property Taxation	\$11,111,024	\$11,010,468	(\$100,556)	-1%	\$3,081,147	\$3,101,857	(\$20,710)	1%	\$8,029,877	\$7,908,611	(\$121,266)	98%
00 General Revenue	\$1,450,805	\$1,444,886	(\$5,920)	0%	\$186,504	\$164,884	\$21,620	-12%	\$1,264,301	\$1,280,001	\$15,700	101%
	\$24,644,622	\$25,321,218	\$676,596	3%	\$26,927,608	\$28,693,212	(\$1,765,605)	7%	(\$2,282,986)	(\$3,371,995)	(\$1,089,009)	

Summary by Directorate

Police (RCMP)	360,979	340,979	(20,000)	(5.54%)	2,017,137	1,888,775	128,362	6.36%	(1,656,158)	(1,547,796)	108,362	
Fire	621,030	760,112	139,082	22.40%	1,284,729	1,401,464	(116,734)	(9.09%)	(663,699)	(641,351)	22,348	
General Revenue	1,450,805	1,444,886	(5,920)	(0.41%)	186,504	164,884	21,620	11.59%	1,264,301	1,280,001	15,700	
Property Taxation	11,111,024	11,010,468	(100,556)	(0.91%)	3,081,147	3,101,857	(20,710)	(0.67%)	8,029,877	7,908,611	(121,266)	
	13,543,839	13,556,445	12,606	0.09%	\$6,569,517	\$6,556,980	\$12,537	0.19%	\$6,974,322	\$6,999,465	\$25,143	
Community Services	4,793,414	5,017,082	223,668	4.67%	6,564,302	6,815,564	(251,262)	(3.83%)	(1,770,889)	(1,798,483)	(27,594)	
Operations	743,675	733,858	(9,817)	(1.32%)	4,016,757	4,222,590	(205,833)	(5.12%)	(3,273,083)	(3,468,732)	(215,650)	
Utilities	3,825,825	3,880,321	54,495	1.42%	4,802,370	5,619,810	(817,440)	(17.02%)	(976,544)	(1,739,490)	(762,945)	
Legislative, Administration, Recovery	1,170,365	1,596,598	396,975	33.92%	4,173,084	4,630,582	(379,634)	(9.10%)	(3,002,718)	(2,985,377)	17,341	
Planning & Development	555,504	536,914	(18,590)	(3.35%)	789,577	847,685	(58,108)	(7.36%)	(234,073)	(310,771)	(76,698)	
	24,632,622	25,321,218	659,338	2.68%	26,915,608	28,693,212	(1,699,740)	(6.32%)	(2,282,986)	(3,323,388)	(1,040,402)	

By Object or Type of Revenue and Expenditure

Object	2017 Budget	2018 Budget	Favourable (Unfavourable)	% 2018 over 2017
Revenue				
100 Taxation	\$10,932,313	\$11,010,468	\$78,155	0.71%
400 Fees and Charges	\$4,702,450	\$4,787,324	\$84,874	1.80%
500 Own Sources	\$5,225,398	\$5,448,244	\$222,846	4.26%
800 Grants	\$2,274,098	\$2,361,039	\$86,942	3.82%
760 From Reserves	\$255,638	\$441,927	\$186,289	72.87%
930 From Other Operating	\$28,800	\$28,800	\$0	0.00%
960 Internal Recovery	\$1,214,896	\$1,221,515	\$6,619	0.54%
990 Other Revenue	\$11,030	\$21,900	\$10,870	98.55%
Total	\$24,644,622	\$25,321,218	\$676,596	2.75%
Expenditure				
100 Personnel	\$6,755,389	\$6,888,567	(\$133,178)	(1.97%)
200 Services	\$3,817,691	\$4,152,040	(\$334,349)	(8.76%)
300 Government Services	\$1,812,758	\$1,755,875	\$56,883	3.14%
500 Goods and Materials	\$2,430,407	\$2,445,880	(\$15,473)	(0.64%)
700 Transfers and Grants to Others	\$3,181,547	\$3,202,757	(\$21,210)	(0.67%)
760 To Reserves	\$2,445,947	\$2,284,714	\$161,232	6.59%
800, 900 Other Financial	\$4,052,431	\$5,583,469	(\$1,531,038)	(37.78%)
830 Debenture Interest	\$1,216,544	\$1,158,394	\$58,151	4.78%
960 Internal Recovery	\$1,214,893	\$1,221,515	(\$6,622)	(0.55%)
Total	\$26,927,608	\$28,693,212	(\$1,765,605)	(6.56%)

Net Loss (including Depreciation expense) **(\$2,282,986)** **(\$3,371,995)** **(\$1,089,009)**

Reverse effect of non-cash depreciation **\$4,023,931** **\$5,154,969** **(\$1,131,038)**

Cash Available for the Paydown of Debt Principle **\$1,740,945** **\$1,782,974**

Debt Principle Paydowns:

67 Government Building	(\$1,299,648)	(\$1,361,900)	(\$62,252)
32 Streets	(\$73,276)	(\$76,436)	(\$3,160)
23 Fire	(\$32,704)	(\$33,854)	(\$1,151)
41 Water Lines	(\$194,003)	(\$201,286)	(\$7,283)
72 Field House	(\$105,857)	(\$109,498)	(\$3,642)
12 Administration	(\$35,456)	\$0	\$35,456
Total Debt Principle Paydown	(\$1,740,942)	(\$1,782,974)	(\$42,032)

Net Surplus (Deficit) (\$0) \$0 (\$3)

Revenues:

100 Taxation	Residential, Industrial, Commercial, Linear, Grants-in-Lieu Schools & Seniors' Requisitions & Collections
400 Fees and Charges	Fire Mutual Aid, Parks & Recreation, Pool
500 Own Sources	Commercial Property Rent, MRC fees, Franchise Fees,
800 Grants	Federal & Provincial Grants
930 From Other Operating	Internal recognition of School Use of Recreation Facilities
960 Internal Recovery	Internal allocation of costs between TOSL Cost Centres
990 Other Revenue	Contributions to FCSS

Expenditures:

100 Personnel	Salaries, Wages, Overtime, Employee Benefits
200 Services	Contractors, Consultants, Freight, Advertising, etc...
300 Government Services	Town-Owned Utilities (Gov't Centre, Pool), Contribution to the Visitors' Information Centre
500 Goods and Materials	Repairs & Maintenance, Office Supplies, Power, Gas, etc.
700 Transfers and Grants to Others	Community groups, Scholarships, School use of Facilities
760 To Reserves	Transfers to Reserves (Land Development, Utilities, Fire Services, Operations, etc...)
762 To Capital	
800, 900 Other Financial	Bad debts, bank services charges, other fees & Depreciation
830 Debenture Debt Payment	Paydown on debt principle
960 Internal Recovery	Internal allocation of costs between TOSL Cost Centres