

R.M. of Willner
Statement of Financial Activities - Detailed
For the Period Ending 11/30/2024

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy		1,199,782.10	1,201,411.00	(1,628.90)
410-120-100 - Abatements and Adjustments			(100.00)	100.00
410-130-100 - Discount on Municipal Tax - Property	(730.66)	(52,133.39)	(55,000.00)	2,866.61
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	139.74	2,554.96	1,700.00	854.96
Other				
410-900-700 - Tax Enforcement Revenue		1,075.96	250.00	825.96
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work	300.00	400.00	3,500.00	(3,100.00)
Sale of Supplies and Gravel				
420-200-200 - F&C - Sale of Supplies - Office			700.00	(700.00)
420-200-210 - F&C - Sale of Supplies - TS - Supplies		4.76		4.76
420-200-300 - F&C - Sale of R.M. Maps	18.02	297.33	1,000.00	(702.67)
420-200-900 - F&C - Rentals - Land		10,000.00		10,000.00
Rentals				
420-300-100 - F&C - Rentals - Rural Service Center			17,500.00	(17,500.00)
Licenses and Permits				
420-700-200 - F&C - Building Permits			200.00	(200.00)
420-710-100 - F&C - Permits			500.00	(500.00)
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	10.00	940.00		940.00
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided		7.00		7.00
Landfill/Waste Collection Fees				
420-850-100 - F&C - Oil Recovery Center			4,000.00	(4,000.00)
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Maintenance - Heavy Haul Agr			40,000.00	(40,000.00)
430-100-200 - M&D - Road Maintenance - CTP Corridor	48,079.00	48,079.00	38,320.00	9,759.00
430-100-300 - M&D - Road Maintenance & Cap Loss Charge		7,276.95	10,000.00	(2,723.05)
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-105-100 - Unconditional Prov. Revenue Sharing		171,921.00	229,214.00	(57,293.00)
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal - GTF		17,122.00	16,000.00	1,122.00
Local				
450-400-100 - Conditional - PREP		1,381.92	1,500.00	(118.08)
GRANTS IN LIEU OF TAXES				
Provincial				
450-610-100 - GIL - Provincial		1,595.75	1,596.00	(0.25)
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-120-200 - CA - Sale of Equipment		(6,500.00)		(6,500.00)
460-220-500 - TS-Sale of Mach & Equipment-Gain/Loss		(24,733.00)	(24,733.00)	
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue	3,861.92	72,649.36	80,000.00	(7,350.64)
470-120-100 - Dividend Revenue		58.24		58.24
Total REVENUES:	51,678.02	1,451,779.94	1,567,558.00	(115,778.06)

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<u>EXPENDITURES</u>				
<u>GENERAL GOVERNMENT SERVICES</u>				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity		19,600.00	33,000.00	13,400.00
510-110-230 - GG - Salaries - Administrator	3,264.84	44,255.50	55,000.00	10,744.50
510-110-330 - GG - Salaries - Assistant		12,178.02	15,000.00	2,821.98
510-110-340 - GG - Salaries - Clerk	1,698.79	17,412.32	18,000.00	587.68
Benefits				
510-120-110 - GG - Council - Payroll Benefits		876.29	3,350.00	2,473.71
510-130-230 - GG - Benefits - Administrator	557.02	7,745.02	9,075.00	1,329.98
510-130-330 - GG - Benefits - Assistant		3,611.30	2,775.00	(836.30)
510-140-330 - GG - Benefits - Clerk	292.27	3,286.88	2,575.00	(711.88)
510-130-234 - GG - Benefits - Worker's Comp		1,465.00	1,000.00	(465.00)
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal			400.00	400.00
510-200-130 - GG - Cont. - Audit		8,692.00	10,000.00	1,308.00
510-200-150 - GG - Cont. - Assessment - SAMA		10,069.65	10,100.00	30.35
510-200-170 - GG - Cont. - Advertising		676.80	1,500.00	823.20
510-210-100 - GG - Council Travel			2,000.00	2,000.00
510-210-120 - GG - Council - Meeting/Travel/Meals			400.00	400.00
510-210-170 - GG - Admin. - Training, Travel & Meals	95.66	439.14	300.00	(139.14)
510-210-180 - GG - Cont. - Admin Consulting		942.00	13,000.00	12,058.00
510-230-100 - GG - Cont. - Insurance - General & Bond		5,204.35	15,000.00	9,795.65
510-240-100 - GG - Cont. - Memberships & Subscriptions		3,537.06	4,400.00	862.94
510-250-100 - GG - Cont. - Communications		1,500.00	500.00	(1,000.00)
510-260-100 - GG - Cont. - Tax Enforcement/Collection	497.14	1,464.49	2,500.00	1,035.51
510-260-150 - GG - Cont. - Elections	80.40	345.72	500.00	154.28
510-270-150 - GG - Cont. - Repairs (Office)			26,000.00	26,000.00
510-280-130 - GG - Cont. - Consulting BOR		450.00	450.00	
510-280-150 - GG - Cont. - Building Inspection Charges			100.00	100.00
510-290-100 - GG - Cont. - Bank Charges	100.05	1,067.04	1,200.00	132.96
Utilities				
510-300-140 - GG - Utilities - Office - Telephone	349.59	3,846.05	2,800.00	(1,046.05)
510-300-150 - GG - Utilities - Office - Utilities	499.19	3,269.97	2,500.00	(769.97)
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage		827.58	1,500.00	672.42
510-410-140 - GG - Maint. - Office Supplies		1,252.81	4,500.00	3,247.19
510-490-110 - GG - Maint. - Office Operations Costs	185.48	9,678.44	10,000.00	321.56
Grants and Contributions				
510-500-110 - GG - Grants and Contributions	50.00	50.00	500.00	450.00
Amortization				
510-600-299 - GG - Amortization-Bldgs,Improv&Eng Stru	1,032.00	1,032.00	1,032.00	
510-600-399 - GG - Amort - Machinery & Equipment	336.00	336.00	500.00	164.00
510-600-599 - GG - Amortization - Office & Info Tech	1,860.00	1,860.00	2,200.00	340.00
Allowance for Uncollectibles				
510-800-110 - GG - Allowance for Uncollectibles			4,000.00	4,000.00
Other				
510-900-110 - GG - Rural Service Center Expenses		112.29	9,600.00	9,487.71
510-900-150 - GG - Mineral Rights Tax		478.61		(478.61)
510-900-155 - GG - Land Taxes		960.56		(960.56)
TOTAL GENERAL GOVERNMENT SERVICES:	10,898.43	168,522.89	267,257.00	98,734.11
<u>PROTECTIVE SERVICES</u>				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-110 - PS - Police - Contracted Services		17,333.15	18,000.00	666.85
FIRE PROTECTION				
Wages and Benefits				
Wages				
525-110-110 - PS - Fire - Council - Indemnity			1,480.00	1,480.00
Professional/Contractual Services				
525-210-110 - PS - Fire - Contracted Services		586.00	400.00	(186.00)
Grants and Contributions				
525-520-110 - PS - Fire - Grants and Contributions		7,422.07	5,500.00	(1,922.07)
TOTAL PROTECTIVE SERVICES:	0.00	25,341.22	25,380.00	38.78

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<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
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	Current	Year To Date	Budget	Variance
<u>TRANSPORTATION SERVICES</u>				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-110 - TS - Maint. - Council - Indemnity			39,960.00	39,960.00
530-110-120 - TS - Maint. - Salary - Foreman	8,529.22	88,912.19	97,000.00	8,087.81
530-110-130 - TS - Maint. - Salaries - Labourers	17,134.94	177,823.80	163,000.00	(14,823.80)
Benefits				
530-120-120 - TS - Maint. - Benefits - Health & Dental	184.60	2,365.20	2,100.00	(265.20)
530-120-121 - TS - Maint. - Benefits - CPP	727.16	13,818.16	10,500.00	(3,318.16)
530-120-122 - TS - Maint. - Benefits - EI	212.43	4,446.22	4,200.00	(246.22)
530-120-123 - TS - Maint. - Benefits - Superannuation	2,309.76	22,173.94	23,500.00	1,326.06
530-120-124 - TS - Maint. - Benefits - Worker's Comp		3,231.84	3,500.00	268.16
530-120-125 - TS - Maint. - Benefits - Short Term Dis		4,942.11	4,450.00	(492.11)
530-120-126 - TS - Maint. - Benefits - Safety Equipmen		1,063.32	750.00	(313.32)
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering		4,563.40	5,000.00	436.60
530-210-100 - TS - Maint. - Contract - Dust Control	1,378.00	17,914.00	18,000.00	86.00
530-210-110 - TS - Maint. - Contract - Gravel Haul			2,500.00	2,500.00
530-210-120 - TS - Maint. - Contract - Contract			45,000.00	45,000.00
530-210-130 - TS - Maint. - Contract - Mulching			25,000.00	25,000.00
530-210-140 - TS - Maint. - Contract - Gravel Pit Recl			5,000.00	5,000.00
530-240-100 - TS - Maint. - Contract - Advertising			600.00	600.00
530-250-100 - TS - Maint. - Travel, Meal & Training	153.53	726.79	5,500.00	4,773.21
530-250-110 - TS - Maint. - Council - Travel & Meals		1,413.84	5,000.00	3,586.16
530-260-100 - TS - Maint. - Contract -Ins/Vehicle Reg.	4,516.00	23,390.68	28,000.00	4,609.32
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	615.41	5,768.97	8,000.00	2,231.03
530-300-120 - TS - Maint. - Utility - Power	189.08	1,628.69	3,000.00	1,371.31
530-300-130 - TS - Maint. - Utility - Water & Sewer	336.00	1,352.60	5,500.00	4,147.40
530-300-140 - TS - Maint. - Utility - Telephone	87.65	963.85	1,500.00	536.15
530-300-150 - TS - Maint. - Utility - Cellular Phones	60.00	1,292.81	1,500.00	207.19
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Bldg Materials & Repairs		7,983.03	2,500.00	(5,483.03)
530-410-100 - TS - Maint. - Small Tools		894.02	1,000.00	105.98
530-410-120 - TS - Maint. - Shop Supplies	105.68	5,279.94	9,000.00	3,720.06
530-420-100 - TS - Maint. - Equip./Vehicle Repair	716.68	3,227.59	10,000.00	6,772.41
530-420-101 - TS - Maint. - Repair/Parts - Graders	1,179.17	17,751.45	30,000.00	12,248.55
530-420-102 - TS - Maint. - Repair/Parts - Mowers		5,447.50	5,000.00	(447.50)
530-420-103 - TS - Maint. - Repair/Parts - Payloader		772.03	2,500.00	1,727.97
530-420-104 - TS - Maint. - Repair/Parts - Tractor		594.00	10,000.00	9,406.00
530-420-105 - TS - Maint. - Repairs/Parts-Truck/Trailer	809.68	14,657.90	25,000.00	10,342.10
530-425-110 - TS - Maint. - Oil & Gas & Diesel	15,827.59	149,875.65	200,000.00	50,124.35
530-440-100 - TS - Maint. - Gravel		20,324.24	85,000.00	64,675.76
530-440-120 - TS - Maint. - Rd Maint -Gravel Corr Line			150,000.00	150,000.00
530-450-100 - TS - Maint. - Culverts/Drainage		455.80	5,000.00	4,544.20
530-470-100 - TS - Maint. - Road Signs		575.21	2,000.00	1,424.79
Amortization				
530-600-299 - TS - Maint - Amort - Bldgs,Improv& Struc	10,000.00	10,000.00	10,000.00	
530-600-399 - TS - Maint - Amort - Machinery & Equipme	130,960.00	130,960.00	130,000.00	(960.00)
530-600-499 - TS - Maint - Amortization - Vehicles	4,007.00	4,007.00	4,000.00	(7.00)
530-600-699 - TS - Maint - Amort - Infrastructure	59,176.00	59,176.00	61,000.00	1,824.00
Other				
530-900-120 - TS - Maint. - Other - Fence/Grass Seed	1,085.71	1,085.71		(1,085.71)
TOTAL TRANSPORTATION SERVICES:	260,301.29	810,859.48	1,250,060.00	439,200.52
<u>ENVIRONMENTAL SERVICES</u>				
Wages and Benefits				
540-110-110 - EH&W - Council Indemnity			200.00	200.00
Professional/Contractual Services				
540-200-110 - EH&W - Cont. - Recycle Collection	61.24	670.91	3,000.00	2,329.09
540-200-120 - EH&W - Cont. - Waste Collection	45.45	1,964.35	1,200.00	(764.35)
540-210-100 - EH&W - Cont. - Pest Control		4,736.24	6,000.00	1,263.76
540-210-200 - EH&W - Cont. - Weed Control			2,000.00	2,000.00
540-210-300 - EH&W - Cont. - Travel		1,054.00	1,000.00	(54.00)
540-250-200 - EH&W - Cont. - Oil Recycling Center			2,800.00	2,800.00
Maintenance, Materials and Supplies				
540-420-100 - EH&W - Maint. - Pest Control Supplies		2,727.38	4,000.00	1,272.62
540-430-100 - EH&W - Maint. - Weed Control Supplies		1,464.34	5,000.00	3,535.66
Grants and Contributions				

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540-530-200 - EH&W - Grants/Contributions			1,000.00	1,000.00
Amortization				
540-600-299 - EH&W - Amort - Bldgs,Improv & Structures	1,125.00	1,125.00	1,125.00	
TOTAL ENVIRONMENTAL SERVICES:	1,231.69	13,742.22	27,325.00	13,582.78
<u>PUBLIC HEALTH AND WELFARE SERVICES</u>				
Wages and Benefits				
550-110-110 - H&W - Trust Board Meeting			600.00	600.00
Professional/Contractual Services				
550-200-100 - H&W - Cont. - Operations & Maintenance			600.00	600.00
Total PUBLIC HEALTH AND WELFARE SERVICES:	0.00	0.00	1,200.00	1,200.00
<u>PLANNING AND DEVELOPMENT SERVICES</u>				
Professional/Contractual Services				
560-200-110 - P&D - Contracted Planner			250.00	250.00
TOTAL PLANNING AND DEVELOPMENT SERVICES:	0.00	0.00	250.00	250.00
<u>RECREATION AND CULTURAL SERVICES</u>				
Wages				
570-110-110 - R&C - Salaries			600.00	600.00
Professional/Contractual Services				
570-290-100 - R&C - Cont. - Library Requisition		4,569.34	4,600.00	30.66
Grants and Contributions				
570-500-100 - R&C - Grants and Contributions		21,933.58	23,650.00	1,716.42
570-500-130 - R&C - Grants - Library		1,350.40	1,350.00	(0.40)
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	27,853.32	30,200.00	2,346.68
<u>UTILITIES</u>				
WATER				
Utilities				
580-300-120 - UT - Water - Power - Well #1		456.17	800.00	343.83
Maintenance, Materials and Supplies				
580-430-100 - UT - Water - Materials & Supplies			1,000.00	1,000.00
580-430-120 - UT - Water - Matls & Suppl - Public Well		250.00		(250.00)
Amortization				
580-600-399 - UT - Water - Amort - Machinery & Equip	608.00	608.00	608.00	
TOTAL UTILITIES:	608.00	1,314.17	2,408.00	1,093.83
TOTAL EXPENDITURES:	273,039.41	1,047,633.30	1,604,080.00	556,446.70
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	51,678.02	1,451,779.94	1,567,558.00	(115,778.06)
Expenditures	273,039.41	1,047,633.30	1,604,080.00	556,446.70
CHANGE IN NET FINANCIAL ASSETS	(221,361.39)	404,146.64	(36,522.00)	440,668.64
CHANGE IN NET ASSETS	(221,361.39)	404,146.64	(36,522.00)	440,668.64
CHANGE IN SURPLUS	(221,361.39)	404,146.64	(36,522.00)	440,668.64

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-110 - Cash - On Hand - Petty Cash			50.00
110-110-120 - Cash - Bank - Demand	(27,772.77)	(386,933.90)	1,152,637.21
110-110-130 - Cash - Bank - Term Deposit		(57,000.00)	2,346,770.00
110-110-140 - Cash - Bank - Term Deposit - Gravel		(250,000.00)	
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(36,587.38)	114,456.73	113,458.57
110-200-110 - Municipal Tax Receivable - Arrears	118.93	(15,924.47)	13,548.77
110-200-700 - Tax Enforcement	17.63	324.33	1,911.09
Other Receivables			

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
110-300-110 - Due From Provincial Gov't/Agency		(39,402.92)		
110-310-100 - Accrued Interest		(30,966.56)	6,946.98	
110-320-100 - Accounts Receivable		(1,500.00)		
110-330-110 - Wages - Health & Dental	(1,079.09)	791.86	791.86	
110-330-120 - Wages - Disability Insurance	(88.90)	88.48	88.48	
110-340-110 - GST Receivable - 100% Rebate	1,185.71	(725.16)	3,796.15	