

R.M. of Willner
Statement of Financial Activities - Detailed
For the Period Ending 12/31/2024

Report Date
2025-01-08 1:28 PM

	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		(52,133.39)	(55,000.00)	2,866.61
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	139.70	2,694.66	1,700.00	994.66
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	475.00	875.00	3,500.00	(2,625.00)
420-100-120 - F&C - Custom Work - Dust Control	1,690.00	1,690.00		1,690.00
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	315.35	1,000.00	(684.65)
420-200-900 - F&C - Rentals - Land		10,000.00		10,000.00
Rentals				
420-300-100 - F&C - Rentals - Rural Service Center	18,048.94	18,048.94	17,500.00	548.94
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	20.00	960.00		960.00
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	2,299.55	2,299.55	4,000.00	(1,700.45)
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Maintenance - Heavy Haul Agr	38,595.24	38,595.24	40,000.00	(1,404.76)
430-100-200 - M&D - Road Maintenance - CTP Corridor		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	57,307.00	229,228.00	229,214.00	14.00
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal - GTF		17,122.00	16,000.00	1,122.00
Local				
450-400-100 - Conditional - PREP	2,000.00	3,381.92	1,500.00	1,881.92
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	25,051.16	97,700.52	80,000.00	17,700.52
470-120-100 - Dividend Revenue		58.24		58.24
470-130-100 - Commission Revenue	1,336.41	1,336.41		1,336.41
Total REVENUES:	146,981.02	1,598,760.96	1,567,558.00	31,202.96

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	Current	Year To Date	Budget	Variance
<u>EXPENDITURES</u>				
<u>GENERAL GOVERNMENT SERVICES</u>				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	15,225.00	34,825.00	33,000.00	(1,825.00)
510-110-230 - GG - Salaries - Administrator	3,264.84	47,520.34	55,000.00	7,479.66
510-110-330 - GG - Salaries - Assistant		12,178.02	15,000.00	2,821.98
510-110-340 - GG - Salaries - Clerk	1,757.25	19,169.57	18,000.00	(1,169.57)
Benefits				
510-120-110 - GG - Council - Payroll Benefits	2,691.63	3,567.92	3,350.00	(217.92)
510-130-230 - GG - Benefits - Administrator	557.20	8,302.22	9,075.00	772.78
510-130-330 - GG - Benefits - Assistant		3,611.30	2,775.00	(836.30)
510-140-330 - GG - Benefits - Clerk	302.35	3,589.23	2,575.00	(1,014.23)
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	114.96	791.76	1,500.00	708.24
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		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	(769.16)	4,435.19	15,000.00	10,564.81
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		1,464.49	2,500.00	1,035.51
510-260-150 - GG - Cont. - Elections		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	86.54	1,153.58	1,200.00	46.42
Utilities				
510-300-140 - GG - Utilities - Office - Telephone	348.08	4,194.13	2,800.00	(1,394.13)
510-300-150 - GG - Utilities - Office - Utilities	488.55	3,758.52	2,500.00	(1,258.52)
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	68.06	895.64	1,500.00	604.36
510-410-140 - GG - Maint. - Office Supplies	637.12	1,889.93	4,500.00	2,610.07
510-490-110 - GG - Maint. - Office Operations Costs	(1,421.83)	8,256.61	10,000.00	1,743.39
Grants and Contributions				
510-500-110 - GG - Grants and Contributions	1,690.00	1,740.00	500.00	(1,240.00)
Amortization				
510-600-299 - GG - Amortization-Bldgs,Improv&Eng Stru		1,032.00	1,032.00	
510-600-399 - GG - Amort - Machinery & Equipment		336.00	500.00	164.00
510-600-599 - GG - Amortization - Office & Info Tech		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	21,346.71	21,459.00	9,600.00	(11,859.00)
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:	46,387.30	214,910.19	267,257.00	52,346.81
<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	1,050.00	1,050.00	1,480.00	430.00
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:	1,050.00	26,391.22	25,380.00	(1,011.22)

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<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
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For the Period Ending 12/31/2024

	Current	Year To Date	Budget	Variance
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-110 - TS - Maint. - Council - Indemnity	36,312.50	36,312.50	39,960.00	3,647.50
530-110-120 - TS - Maint. - Salary - Foreman	8,582.93	97,495.12	97,000.00	(495.12)
530-110-130 - TS - Maint. - Salaries - Labourers	6,954.20	184,778.00	163,000.00	(21,778.00)
Benefits				
530-120-120 - TS - Maint. - Benefits - Health & Dental	84.80	2,450.00	2,100.00	(350.00)
530-120-121 - TS - Maint. - Benefits - CPP		13,818.16	10,500.00	(3,318.16)
530-120-122 - TS - Maint. - Benefits - EI		4,446.22	4,200.00	(246.22)
530-120-123 - TS - Maint. - Benefits - Superannuation	1,398.34	23,572.28	23,500.00	(72.28)
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		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		726.79	5,500.00	4,773.21
530-250-110 - TS - Maint. - Council - Travel & Meals	2,345.76	3,759.60	5,000.00	1,240.40
530-260-100 - TS - Maint. - Contract -Ins/Vehicle Reg.	442.71	23,833.39	28,000.00	4,166.61
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	1,284.83	7,053.80	8,000.00	946.20
530-300-120 - TS - Maint. - Utility - Power	246.50	1,875.19	3,000.00	1,124.81
530-300-130 - TS - Maint. - Utility - Water & Sewer	2,878.20	4,230.80	5,500.00	1,269.20
530-300-140 - TS - Maint. - Utility - Telephone	87.65	1,051.50	1,500.00	448.50
530-300-150 - TS - Maint. - Utility - Cellular Phones	152.66	1,445.47	1,500.00	54.53
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Bldg Materials & Repairs	56.98	8,040.01	2,500.00	(5,540.01)
530-410-100 - TS - Maint. - Small Tools		894.02	1,000.00	105.98
530-410-120 - TS - Maint. - Shop Supplies	72.36	5,352.30	9,000.00	3,647.70
530-420-100 - TS - Maint. - Equip./Vehicle Repair	1,705.04	4,932.63	10,000.00	5,067.37
530-420-101 - TS - Maint. - Repair/Parts - Graders	6,052.12	23,803.57	30,000.00	6,196.43
530-420-102 - TS - Maint. - Repair/Parts - Mowers		5,447.50	5,000.00	(447.50)
530-420-103 - TS - Maint. - Repair/Parts - Payloader	370.68	1,142.71	2,500.00	1,357.29
530-420-104 - TS - Maint. - Repair/Parts - Tractor	159.17	753.17	10,000.00	9,246.83
530-420-105 - TS - Maint. - Repairs/Parts-Truck/Trailer	13,101.08	27,758.98	25,000.00	(2,758.98)
530-425-110 - TS - Maint. - Oil & Gas & Diesel	12,115.89	161,991.54	200,000.00	38,008.46
530-440-100 - TS - Maint. - Gravel	1,812.12	22,136.36	85,000.00	62,863.64
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	
530-600-399 - TS - Maint - Amort - Machinery & Equipme		130,960.00	130,000.00	(960.00)
530-600-499 - TS - Maint - Amortization - Vehicles		4,007.00	4,000.00	(7.00)
530-600-699 - TS - Maint - Amort - Infrastructure		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)
TOTAL TRANSPORTATION SERVICES:	96,216.52	907,076.00	1,250,060.00	342,984.00

ENVIRONMENTAL SERVICES

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	732.15	3,000.00	2,267.85
540-200-120 - EH&W - Cont. - Waste Collection	1,240.82	3,205.17	1,200.00	(2,005.17)
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	
TOTAL ENVIRONMENTAL SERVICES:	1,302.06	15,044.28	27,325.00	12,280.72
<u>PUBLIC HEALTH AND WELFARE SERVICES</u>				
Wages and Benefits				
550-110-110 - H&W - Trust Board Meeting	875.00	875.00	600.00	(275.00)
Professional/Contractual Services				
550-200-100 - H&W - Cont. - Operations & Maintenance			600.00	600.00
Total PUBLIC HEALTH AND WELFARE SERVICES:	875.00	875.00	1,200.00	325.00
<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	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:	600.00	28,453.32	30,200.00	1,746.68
<u>UTILITIES</u>				
WATER				
Utilities				
580-300-120 - UT - Water - Power - Well #1	153.78	609.95	800.00	190.05
Maintenance, Materials and Supplies				
580-430-100 - UT - Water - Materials & Supplies			1,000.00	1,000.00
580-430-120 - UT - Water - Matis & Suppl - Public Well		250.00		(250.00)
Amortization				
580-600-399 - UT - Water - Amort - Machinery & Equip		608.00	608.00	
TOTAL UTILITIES:	153.78	1,467.95	2,408.00	940.05
TOTAL EXPENDITURES:	146,584.66	1,194,217.96	1,604,080.00	409,862.04
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	146,981.02	1,598,760.96	1,567,558.00	31,202.96
Expenditures	146,584.66	1,194,217.96	1,604,080.00	409,862.04
CHANGE IN NET FINANCIAL ASSETS	396.36	404,543.00	(36,522.00)	441,065.00
CHANGE IN NET ASSETS	396.36	404,543.00	(36,522.00)	441,065.00
CHANGE IN SURPLUS	396.36	404,543.00	(36,522.00)	441,065.00

ACCOUNT BALANCES

Cash and Investments

	Current	Year to Date	Balance
110-110-110 - Cash - On Hand - Petty Cash			50.00
110-110-120 - Cash - Bank - Demand	73,973.61	(312,960.29)	1,226,610.82
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	(95,913.05)	18,543.68	17,545.52
110-200-110 - Municipal Tax Receivable - Arrears	122.07	(15,802.40)	13,670.84
110-200-700 - Tax Enforcement	17.63	341.96	1,928.72

Other Receivables

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110-300-110 - Due From Provincial Gov't/Agency	38,595.24	(807.68)	38,595.24	
110-310-100 - Accrued Interest	21,419.27	(9,547.29)	28,366.25	
110-320-100 - Accounts Receivable	2,055.50	555.50	2,055.50	
110-330-110 - Wages - Health & Dental	(791.86)			
110-330-120 - Wages - Disability Insurance	17.05	105.53	105.53	
110-340-110 - GST Receivable - 100% Rebate	1,865.24	1,140.08	5,661.39	



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