

2014 Final Budget						
Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Revenue						
General Municipal	1-1-0000-110	Residential Taxes	(3,591,920)	(3,616,180)	113	2.5% Tax Dollar Increase + Growth
General Municipal	1-1-0000-110	Residential Taxes	(10,000)		-	Supplemental Taxes
General Municipal	1-1-0000-111	Commercial Taxes	(2,315,395)	(2,407,119)	-	2.5% Tax Dollar Increase + Growth
General Municipal	1-1-0000-111	Commercial Taxes	(10,000)		-	Supplemental Taxes
General Municipal	1-1-0000-113	Industrial Taxes	(728,789)	(622,264)	-	2.5% Tax Dollar Increase + Growth
General Municipal	1-1-0000-114	Farmland Taxes	(40,613)	(21,283)	-	2.5% Tax Dollar Increase + Growth
General Municipal	1-1-0000-115	School Requisitions	(2,919,957)	(2,858,187)	48	2014 Requisition
General Municipal	1-1-0000-116	Srs Foundation Requisition	(62,926)	(55,350)	1	2014 Requisition
General Municipal	1-1-0000-120	Local Improvement Revenue	(5,844,220)	-	-	New PSAB Rule (Eastgate & Hammons)
General Municipal	1-1-0000-190	Power, Pipeline, Cable TV	(89,069)	(96,191)	-	2.5% Tax Dollar Increase + Growth
General Municipal	1-1-0000-230	Federal Grants In Lieu	(19,595)	(6,981)	-	2.5% Tax Dollar Increase + Growth
General Municipal	1-1-0000-240	Provincial Grants In Lieu	(29,422)	(33,656)	-	2.5% Tax Dollar Increase + Growth
		Department Total Revenue	(15,661,906)	(9,717,211)	162	
General Government Services						
General Government Services	1-1-1000-510	Penalties	(125,000)	(125,000)	(77,109)	
General Government Services	1-1-1000-540	ATCO Electric Franchise	(399,725)	(399,725)	(118,127)	
General Government Services	1-1-1000-541	AltaGas Utilities Franchise	(486,225)	(486,225)	(187,656)	
		Department Total Revenue	(1,010,950)	(1,010,950)	(382,892)	
General Administration						
General Administration	1-1-1200-411	Tax Certificates/Land Charges	(5,500)	(7,000)	(1,825)	Change to Reflect Actuals to Date
General Administration	1-1-1200-412	Searches, maps, copies, etc	(5,000)	(5,000)	(2,357)	
General Administration	1-1-1200-510	Penalties, N.S.F., etc	(10,000)	(3,500)	(8,585)	Change to Reflect Actuals to Date
General Administration	1-1-1200-550	Return on Investments	(50,000)	(50,000)	(27,493)	
General Administration	1-1-1200-560	Lease/Rental Income	(4,000)	(4,000)	(2,080)	
General Administration	1-1-1200-590	Miscellaneous Income	(3,500)	(3,500)	(3,804)	
General Administration	1-1-1200-841	Prov/Conditional - Grant	(216,673)	(104,478)	-	MSI 64,106, Waste 122,567, Seniors 30,000
General Administration	1-1-1200-920	Contr from Operating Reserve	(48,450)	(48,450)	-	
		Department Total Revenue	(343,123)	(225,928)	(46,144)	
Occupational Health & Safety						
Occupational Health & Safety	1-1-1400-920	Contr fr Operating Reserve	(5,000)	(5,000)	-	
		Department Total Revenue	(5,000)	(5,000)	-	
Police Department						
Police Department	1-1-2100-530	Fines - Liquor, Traffic	(60,000)	(60,000)	(18,562)	
Police Department	1-1-2100-560	Lease/Rental Income	(177,122)	(203,000)	-	Change to Reflect Proposed Lease
Police Department	1-1-2100-740	Unconditional Prov Grant	(354,700)	(351,760)	-	Change to Reflect 2013 Actuals
		Department Total Revenue	(591,822)	(614,760)	(18,562)	
Fire Department						
Fire Department	1-1-2300-590	Miscellaneous Income	(500)	(500)	-	
		Department Total Revenue	(500)	(500)	-	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Revenue						
Ambulance	1-1-2500-491	Custom Work	(47,500)	(47,500)	(10,002)	
		Department Total Revenue	(47,500)	(47,500)	(10,002)	
Bylaw Enforcement	1-1-2600-522	Dog & Cat Licenses	(5,000)	(5,000)	(3,385)	
Bylaw Enforcement	1-1-2600-528	Other Permits & Fees	(1,200)	(1,200)	(1,125)	
Bylaw Enforcement	1-1-2600-531	Enforcement Charges - General	(500)	(500)	-	
Bylaw Enforcement	1-1-2600-533	Fines - Animal Control	(2,000)	(2,000)	(1,470)	
		Department Total Revenue	(8,700)	(8,700)	(5,980)	
Public Works	1-1-3100-590	Miscellaneous Income	(2,500)	(2,500)	(349)	
Public Works	1-1-3100-920	Contributed from Operating Reserve	(15,000)	-	-	Carry Over for GIS Upgrades
		Department Total Revenue	(17,500)	(2,500)	(349)	
Town Shop	1-1-3101-920	Contributed from Operating Reserve	(40,639)	-	-	Water Break
Town Shop	1-1-3101-940	Contributed from Capital Reserve	(118,880)	(118,880)	-	New Roof at Shop
		Department Total Revenue	(159,519)	(118,880)	-	
Transportation	1-1-3200-120	Local Improvements	-	(522,883)	-	New PSAB Rule
Transportation	1-1-3200-491	Custom Work	(10,000)	(10,000)	(8,826)	
Transportation	1-1-3200-590	Miscellaneous Income	(500)	(500)	(100)	
Transportation	1-1-3200-920	Drawn from Operating Reserve	(505,089)	-	-	New PSAB Rule for Local Improvements
		Department Total Revenue	(515,589)	(533,383)	(8,926)	
Airport Operations	1-1-3300-561	Leases & Tiedowns	(10,500)	(10,500)	(10,875)	
Airport Operations	1-1-3300-562	Landing Fees	(55,000)	(50,000)	(17,161)	Change to Reflect Actuals to Date
Airport Operations	1-1-3300-563	Parking Fees	(6,500)	(6,500)	(2,288)	
Airport Operations	1-1-3300-850	Local Governments - M.D. of Bo	(39,900)	(32,200)	-	MD Share at 50%
		Department Total Revenue	(111,900)	(99,200)	(30,324)	
Water Distribution	1-1-4000-112	Fixed Charges	(242,226)	(242,226)	(90,059)	
Water Distribution	1-1-4000-120	Local Improvements	-	(57,568)	-	New PSAB Rule
Water Distribution	1-1-4000-410	Sales	(1,551,171)	(1,551,171)	(531,930)	
Water Distribution	1-1-4000-412	Service Connection Fees	(10,000)	(10,000)	(1,800)	
Water Distribution	1-1-4000-430	Bulk Water Sales	(550,000)	(400,000)	(212,690)	Change to Reflect Actuals to Date
Water Distribution	1-1-4000-431	Bulk Water Key Sales	(500)	(500)	(150)	
Water Distribution	1-1-4000-491	Custom Work	(2,500)	(2,500)	(400)	
Water Distribution	1-1-4000-492	Meter Sales	(7,500)	(5,000)	(4,449)	Change to Reflect Actuals to Date
Water Distribution	1-1-4000-510	Penalties	(14,000)	(14,000)	(5,087)	
Water Distribution	1-1-4000-590	Miscellaneous Income	(500)	(500)	-	
Water Distribution	1-1-4000-595	Water Service Administration Fee	(18,000)	(12,000)	(6,325)	Change to Reflect Actuals to Date
Water Distribution	1-1-4000-920	Drawn from Operating Reserve	(86,694)	-	-	New PSAB Rule for Local Improvements
		Department Total Revenue	(2,483,091)	(2,295,465)	(852,890)	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Revenue						
Sanitary Sewage Service	1-1-4200-112	Fixed Charges	(80,650)	(80,650)	(18,908)	
Sanitary Sewage Service	1-1-4200-120	Local Improvements	-	(104,338)	-	New PSAB Rule
Sanitary Sewage Service	1-1-4200-410	Sales	(517,058)	(517,058)	(116,610)	
Sanitary Sewage Service	1-1-4200-412	Service Connection Fees	(7,500)	(7,500)	(1,200)	
Sanitary Sewage Service	1-1-4200-491	Custom Work	(9,000)	(5,000)	(2,430)	Change to Reflect 2013 Actuals
Sanitary Sewage Service	1-1-4200-590	Miscellaneous Income	(100)	(100)	-	
Sanitary Sewage Service	1-1-4200-920	Drawn from Operating Reserve	(91,129)	-	-	New PSAB Rule for Local Improvements
		Department Total Revenue	(705,437)	(714,646)	(139,148)	
Sewage Treatment	1-1-4201-410	Disposal Sales	(900,000)	(1,350,000)	(227,969)	Change to Reflect Actuals to Date
		Department Total Revenue	(900,000)	(1,350,000)	(227,969)	
SW Collection & Recycling	1-1-4300-112	Collection Fixed Charges	(193,859)	(193,859)	(64,400)	
SW Collection & Recycling	1-1-4300-205	Recycling Fixed Charges	(78,625)	(78,625)	(25,836)	
SW Collection & Recycling	1-1-4300-441	Recycling Revenue	(12,000)	(8,000)	(538)	Change to Reflect 2013 Actuals
SW Collection & Recycling	1-1-4300-491	Custom Work	(16,000)	(16,000)	(5,543)	
SW Collection & Recycling	1-1-4300-510	Penalties	(2,000)	(2,000)	(678)	
SW Collection & Recycling	1-1-4300-560	Lease/Rental Income	(250)	(250)	-	
		Department Total Revenue	(302,734)	(298,734)	(96,995)	
LTS-Landfill & Transfer Station	1-1-4301-440	Transfer Station	(1,000,000)	(500,000)	(325,860)	Change to Reflect Actuals to Date
LTS-Landfill & Transfer Station	1-1-4301-441	Class 3 Landfill	(900,000)	(750,000)	(242,649)	Change to Reflect Actuals to Date
		Department Total Revenue	(1,900,000)	(1,250,000)	(568,509)	
F.C.S.S.-Administration	1-1-5100-425	Contracted Services	(36,800)	(36,800)	(11,920)	
F.C.S.S.-Administration	1-1-5100-510	Penalties, NSF, Etc.	(100)	(100)	-	
F.C.S.S.-Administration	1-1-5100-590	Miscellaneous Income	(281)	(281)	(352)	
F.C.S.S.-Administration	1-1-5100-844	Prov/Cond - Town of Bonnyville	(137,222)	(137,222)	(66,744)	
F.C.S.S.-Administration	1-1-5100-845	Local Government - Town	(34,309)	(34,309)	-	
F.C.S.S.-Administration	1-1-5100-850	Local Govt - MD of B'ville	(36,478)	(36,478)	(17,261)	
F.C.S.S.-Administration	1-1-5100-852	Prov/Cond - MD of B'ville	(145,910)	(145,910)	(69,044)	
F.C.S.S.-Administration	1-1-5100-920	Drawn from function Operating	(15,500)	(15,500)	(8,499)	
F.C.S.S.-Administration	1-1-5100-930	Contributed from Other Operati	(30,000)	(30,000)	-	
		Department Total Revenue	(436,600)	(436,600)	(173,820)	
F.C.S.S.-Child Centered Programs	1-1-5101-450	CCP Program Revenue	-	-	(600)	
F.C.S.S.-Child Centered Programs	1-1-5101-451	CCP Workshops/Special Events	(400)	(400)	-	
F.C.S.S.-Child Centered Programs	1-1-5101-840	Grant Child Centred Program	(5,000)	(5,000)	-	
		Department Total Revenue	(5,400)	(5,400)	(600)	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Revenue						
F.C.S.S.-Kids Day Out	1-1-5108-450	KIDS DAY - Program Revenue	(10,000)	(10,000)	(2,087)	
		Department Total Revenue	(10,000)	(10,000)	(2,087)	
F.C.S.S.-Out of School Care	1-1-5111-450	OOSC Program Revenue	(40,000)	(40,000)	(8,618)	
		Department Total Revenue	(40,000)	(40,000)	(8,618)	
F.C.S.S.-Fabulous Fridays	1-1-5114-450	FAB FRIDAYS - Program Revenue	-	-	(1,295)	
		Department Total Revenue	-	-	(1,295)	
F.C.S.S.-Family Centered Programs	1-1-5116-450	FCP - Program Revenue	(300)	(300)	-	
		Department Total Revenue	(300)	(300)	-	
FCSS-Community Centered Programs	1-1-5121-450	CCP - Program Revenue	(2,000)	(2,000)	(1,354)	
FCSS-Community Centered Programs	1-1-5121-840	CCP - Grants	(26,200)	(26,200)	(675)	
		Department Total Revenue	(28,200)	(28,200)	(2,029)	
Parent Child Centre	1-1-5200-560	Lease/Rental Income	(30,000)	(30,000)	(10,760)	
		Department Total Revenue	(30,000)	(30,000)	(10,760)	
LPLN-Administration	1-1-5300-840	Provincial /Conditional Grants	(372,942)	(372,942)	(93,236)	
LPLN-Administration	1-1-5300-920	Contr from Operating Reserve	-	-	(99,967)	
		Department Total Revenue	(372,942)	(372,942)	(193,203)	
Land Use Planning & Development	1-1-6100-461	Subdivision Fees	(12,000)	(10,000)	(5,050)	Change to Reflect 2013 Actuals
Land Use Planning & Development	1-1-6100-462	Administration Fees on Permits	(10,000)	(8,500)	(3,720)	Change to Reflect 2013 Actuals
Land Use Planning & Development	1-1-6100-524	Building Permits	(175,000)	(95,000)	(106,508)	Change to Reflect Actuals to Date
Land Use Planning & Development	1-1-6100-525	Development Permits	(25,000)	(25,000)	(9,340)	
Land Use Planning & Development	1-1-6100-526	Compliance Letters	(2,000)	(2,000)	(600)	
Land Use Planning & Development	1-1-6100-528	Other Permits & Fees	(20,000)	(20,000)	(5,073)	
Land Use Planning & Development	1-1-6100-529	GIS/Mapping Services	(4,750)	(300)	(4,625)	Change to Reflect Lidar Revenue
Land Use Planning & Development	1-1-6100-590	Miscellaneous Income	(3,500)	(3,500)	-	
Land Use Planning & Development	1-1-6100-596	Off-site Levy Fees	(400,000)	(150,000)	(254,497)	Change to Reflect Actuals to Date
		Department Total Revenue	(652,250)	(314,300)	(389,413)	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Revenue						
Economic Development	1-1-6200-520	Business Licenses	(85,000)	(85,000)	(73,564)	
Economic Development	1-1-6200-590	Miscellaneous Income	-	-	(3,061)	
Economic Development	1-1-6200-940	Contri from Capital Reserve	(35,579)	(35,579)	-	
		Department Total Revenue	(120,579)	(120,579)	(76,625)	
Recreation Administration	1-1-7200-120	Local Improvements	(252,085)	(252,085)	4	
Recreation Administration	1-1-7200-590	Miscellaneous Income	-	-	(4,623)	
Recreation Administration	1-1-7200-841	Prov Cond Grant	(4,000)	(4,000)	-	
		Department Total Revenue	(256,085)	(256,085)	(4,619)	
Swimming Pool	1-1-7202-410	Retail Sales	(10,000)	(10,000)	(3,300)	
Swimming Pool	1-1-7202-413	Passes	(25,000)	(25,000)	(15,066)	
Swimming Pool	1-1-7202-414	Pool Rental	(20,000)	(20,000)	(8,866)	
Swimming Pool	1-1-7202-415	School Rentals	(35,000)	(35,000)	(5,752)	
Swimming Pool	1-1-7202-417	Admissions	(45,000)	(45,000)	(21,322)	
Swimming Pool	1-1-7202-418	Youth Lessons	(40,000)	(40,000)	(15,213)	
Swimming Pool	1-1-7202-419	Adult Programs	(15,000)	(15,000)	(6,123)	
Swimming Pool	1-1-7202-594	Vending Machine Income	(8,000)	(8,000)	(2,345)	
Swimming Pool	1-1-7202-851	Other Local Governments	(257,275)	(257,275)	-	
Swimming Pool	1-1-7202-940	Contrib from Capital Reserve	(26,700)	(26,700)	-	
		Department Total Revenue	(481,975)	(481,975)	(77,987)	
Parks	1-1-7203-452	Sport Field Rentals	(800)	(800)	-	
		Department Total Revenue	(800)	(800)	-	
Programs	1-1-7204-451	Special Events	(2,000)	(2,000)	-	
Programs	1-1-7204-581	Festival of Trees	(15,000)	(15,000)	-	
Programs	1-1-7204-841	Prov/Cond Grant	(5,000)	(5,000)	-	
Programs	1-1-7204-851	Other Local Governments	(15,000)	(12,500)	-	MD Contribution for Canada Day Increased
		Department Total Revenue	(37,000)	(34,500)	-	
Curling Rink	1-1-7205-590	Miscellaneous Income	(23,950)	(23,950)	(8,647)	
Curling Rink	1-1-7205-851	Other Local Governments & Agen	(20,000)	(20,000)	-	
		Department Total Revenue	(43,950)	(43,950)	(8,647)	
Municipal Library	1-1-7400-851	Other Local Governments & Agen	(251,623)	(251,623)	(73,840)	
Municipal Library	1-1-7400-921	Drawn From Capital Reserve	(8,000)	(8,000)	-	
		Department Total Revenue	(259,623)	(259,623)	(73,840)	
		Total 2014 Revenue	(27,540,975)	(20,728,611)	(3,412,071)	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
General Municipal	1-2-0000-740	Alberta School Foundation Fund	2,516,210	2,498,595	634,552	2014 Requisition
General Municipal	1-2-0000-744	Lakeland Catholic School Distr	403,747	359,500	101,251	2014 Requisition
General Municipal	1-2-0000-745	Lakeland Lodge & Housing Found	62,926	55,350	15,732	2014 Requisition
General Municipal	1-2-0000-764	Contributed to Operating Reserve	5,844,220	-	-	New PSAB Rule
		Department Total Expense	8,827,103	2,913,445	751,535	
General Government Services	1-2-1000-221	Advertising	47,250	43,500	8,645	5% Increase
General Government Services	1-2-1000-761	Contrib to Operating Function	34,309	34,309	-	
		Department Total Expense	81,559	77,809	8,645	
Chamber of Commerce	1-2-1002-770	Grant to Chamber of Commerce	9,000	9,000	-	
		Department Total Expense	9,000	9,000	-	
Senior's Taxi Subsidy	1-2-1003-770	Grant Senior's Taxi Subsidy	5,000	6,000	1,057	Change to Reflect Actuals to Date
		Department Total Expense	5,000	6,000	1,057	
Council & Other Legislative	1-2-1100-110	Elected Officials Salaries	224,600	224,600	54,305	
Council & Other Legislative	1-2-1100-130	Mayor & Council Employer Contr	6,500	11,250	1,772	Change to Reflect 2013 Actuals
Council & Other Legislative	1-2-1100-148	Training & Development	17,500	20,000	1,159	Change to Reflect 2013 Actuals
Council & Other Legislative	1-2-1100-149	Conference Costs	15,000	10,000	8,830	Change to Reflect Actuals to Date
Council & Other Legislative	1-2-1100-154	Volunteer Honorariums	7,500	7,500	304	
Council & Other Legislative	1-2-1100-211	Mileage & Subsistance	25,000	22,500	10,454	Change to Reflect Actuals to Date
Council & Other Legislative	1-2-1100-212	Meeting Expense	5,000	5,000	1,061	
Council & Other Legislative	1-2-1100-217	Telephone	6,500	6,500	1,831	
Council & Other Legislative	1-2-1100-221	Receptions & Public Relations	30,000	40,000	23,929	Change to Reflect 2013 Actuals
Council & Other Legislative	1-2-1100-223	Association Fees & Subscriptio	2,500	2,500	1,100	
Council & Other Legislative	1-2-1100-274	Insurance	950	950	950	
Council & Other Legislative	1-2-1100-510	Materials	1,500	1,500	152	
Council & Other Legislative	1-2-1100-590	Other Expenses	10,000	10,000	122	
		Department Total Expense	352,550	362,300	105,969	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
General Administration	1-2-1200-110	Salaries & Wages	689,017	689,975	206,689	
General Administration	1-2-1200-120	Casual Wages	9,000	-	-	Summer Student for Census
General Administration	1-2-1200-125	Overtime Costs	2,000	2,000	685	
General Administration	1-2-1200-130	Employer Contributions	151,500	172,500	55,160	Change to Reflect 22% of Salaries
General Administration	1-2-1200-148	Training & Development	5,000	5,000	1,399	
General Administration	1-2-1200-149	Conference Costs	2,500	2,500	-	
General Administration	1-2-1200-200	Contracted Costs	177,575	32,500	-	Appeals 25,000 Seniors 30,000 Waste 122,575
General Administration	1-2-1200-211	Mileage & Substinance	19,000	19,000	6,521	
General Administration	1-2-1200-212	Meeting Expense	1,000	500	504	Change to Reflect Actuals to Date
General Administration	1-2-1200-215	Freight & Postage	30,000	25,000	9,749	19% Increase from Canada Post
General Administration	1-2-1200-217	Telephone	23,500	23,500	4,790	
General Administration	1-2-1200-223	Assoc Fees & Subscriptions	7,500	7,500	7,005	
General Administration	1-2-1200-231	Auditor	40,000	40,000	-	
General Administration	1-2-1200-232	Legal Fees	7,500	7,500	-	
General Administration	1-2-1200-233	Assessor	57,075	56,000	20,671	Linear 575 Camelot 3400 AAG 53,118
General Administration	1-2-1200-235	Collection Agency Fees	200	200	-	
General Administration	1-2-1200-236	Land Title Searches/Fees	1,000	1,000	245	
General Administration	1-2-1200-237	Janitorial Contract	18,000	18,000	4,919	
General Administration	1-2-1200-241	Computer Program & Maint	49,050	49,050	7,174	
General Administration	1-2-1200-250	Bldg. Repair & Maintenance	10,000	14,950	1,116	Change to Reflect Actuals to Date
General Administration	1-2-1200-260	Lease/Rental Equipment	15,900	15,900	5,797	
General Administration	1-2-1200-261	Serv Agreement & Licenses	53,000	51,275	34,932	Change to Reflect 2013 Actuals
General Administration	1-2-1200-274	Insurance	81,000	97,750	80,845	Change to Reflect 2014 Premium
General Administration	1-2-1200-291	Census Costs	30,000	20,000	1,944	Change to Reflect Increased Costs
General Administration	1-2-1200-293	Cash Over Short	-	-	5	
General Administration	1-2-1200-510	Materials	7,000	7,000	2,402	
General Administration	1-2-1200-516	Office Supplies	12,000	12,000	3,771	
General Administration	1-2-1200-520	Equip Repair & Maintenance	500	500	337	
General Administration	1-2-1200-541	Water	1,000	1,000	387	
General Administration	1-2-1200-542	Heat	5,000	5,000	1,312	
General Administration	1-2-1200-543	Power	15,000	16,000	2,563	Change to Reflect Actuals to Date
General Administration	1-2-1200-590	Other Expenses	2,000	2,000	6,777	
General Administration	1-2-1200-762	Contributed to Capital Reserves	30,000	30,000	-	
General Administration	1-2-1200-790	Amortization Expense	18,827	-	-	Change to Reflect 2013 Actuals
General Administration	1-2-1200-810	Interest & Bank Charges, Short	3,000	3,000	298	
		Department Total Expense	1,574,644	1,428,100	467,997	
Occupational Health & Safety	1-2-1400-110	Salaries & Wages	17,450	17,450	-	
Occupational Health & Safety	1-2-1400-130	Employer Contributions	3,850	4,550	-	Change to Reflect 22% of Salaries
Occupational Health & Safety	1-2-1400-148	Training & Development	6,000	6,000	161	
Occupational Health & Safety	1-2-1400-200	Contracted Costs	90,050	90,050	-	
Occupational Health & Safety	1-2-1400-212	Meeting Expense	150	150	-	
Occupational Health & Safety	1-2-1400-510	Materials	7,500	7,500	2,150	
		Department Total Expense	125,000	125,700	2,311	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
Police Department	1-2-2100-110	Salaries & Wages	148,750	148,750	46,157	
Police Department	1-2-2100-125	Overtime Costs	2,500	2,500	-	
Police Department	1-2-2100-130	Employer Contributions	32,725	45,700	15,591	Change to Reflect 22% of Salaries
Police Department	1-2-2100-148	Training & Development	1,000	1,000	-	
Police Department	1-2-2100-200	Contracted Costs	1,215,000	1,215,000	-	
Police Department	1-2-2100-211	Mileage & Subsistence	1,500	1,500	-	
Police Department	1-2-2100-237	Janitorial	58,000	58,000	19,292	
Police Department	1-2-2100-250	Bldg Repair & Maintenance	25,000	15,000	11,346	Change to Reflect 2013 Actuals
Police Department	1-2-2100-261	Service Agreement, Licenses, C	7,925	7,925	1,604	
Police Department	1-2-2100-274	Insurance	12,950	9,200	12,929	Change to Reflect 2014 Premium
Police Department	1-2-2100-510	Materials	1,000	1,000	242	
Police Department	1-2-2100-524	Consummable Tools	500	1,000	-	Change to Reflect 2013 Actuals
Police Department	1-2-2100-541	Water	1,500	1,500	290	
Police Department	1-2-2100-542	Heat	17,500	17,500	3,672	
Police Department	1-2-2100-543	Power	45,000	45,000	11,700	
Police Department	1-2-2100-590	Other Expenses	500	1,500	-	Change to Reflect Actuals to Date
Police Department	1-2-2100-761	Contributed to Operating Function	35,000	35,000	-	
Police Department	1-2-2100-790	Amortization Expense	124,997	-	-	Change to Reflect 2013 Actuals
Police Department	1-2-2100-831	Debenture Interest	157,192	157,192	79,170	
Police Department	1-2-2100-832	Debenture Principle	135,683	135,683	67,268	
		Department Total Expense	2,024,222	1,899,950	269,261	
Fire Department	1-2-2300-200	Contracted Costs	205,766	205,766	99,133	
Fire Department	1-2-2300-250	Bldg. Repair & Maintenance	15,000	15,000	5,585	
Fire Department	1-2-2300-274	Insurance	3,050	2,300	3,038	Change to Reflect 2014 Premium
Fire Department	1-2-2300-762	Contributed to Capital Reserves	67,867	67,867	-	
Fire Department	1-2-2300-790	Amortization Expense	83,796	-	-	Change to Reflect 2013 Actuals
Fire Department	1-2-2300-831	Debenture Interest	5,677	5,677	-	
Fire Department	1-2-2300-832	Debenture Principal	18,753	18,753	-	
		Department Total Expense	399,909	315,363	107,756	
Disaster Services	1-2-2400-149	Conference Fees	2,000	2,000	-	
Disaster Services	1-2-2400-590	Programs	10,000	10,000	-	
		Department Total Expense	12,000	12,000	-	
Ambulance	1-2-2500-250	Building Repair & Maintenance	15,000	15,000	3,400	
Ambulance	1-2-2500-762	Contributed to Capital Reservw	32,500	32,500	-	
Ambulance	1-2-2500-790	Amortization Expense	10,407	-	-	Change to Reflect 2013 Actuals
		Department Total Expense	57,907	47,500	3,400	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
Bylaw Enforcement	1-2-2600-232	Legal Fees	500	500	309	
Bylaw Enforcement	1-2-2600-239	Animal Control (Fines,boarding)	5,500	5,500	1,220	
Bylaw Enforcement	1-2-2600-240	Weed/Snow Control	1,000	1,000	210	
Bylaw Enforcement	1-2-2600-510	Materials	350	350	-	
		Department Total Expense	7,350	7,350	1,739	
911 Services						
911 Services	1-2-2700-200	Contracted Costs	69,233	69,233	34,291	
		Department Total Expense	69,233	69,233	34,291	
Public Works Administration						
Public Works Administration	1-2-3100-110	Salaries & Wages	210,650	210,650	37,686	
Public Works Administration	1-2-3100-125	Overtime Costs	1,000	1,000	-	
Public Works Administration	1-2-3100-130	Employer Contributions	46,350	52,700	9,599	Change to Reflect 22% of Salaries
Public Works Administration	1-2-3100-148	Training & Development	3,000	3,000	-	
Public Works Administration	1-2-3100-200	Contracted Costs	35,000	35,000	5,564	
Public Works Administration	1-2-3100-215	Freight & Postage	100	100	33	
Public Works Administration	1-2-3100-217	Telephone	8,500	8,500	2,491	
Public Works Administration	1-2-3100-221	Advertising	750	750	-	
Public Works Administration	1-2-3100-223	Association Fees & Subscriptio	800	800	-	
Public Works Administration	1-2-3100-237	Janitorial	5,000	5,000	1,106	
Public Works Administration	1-2-3100-241	Computer Programming/Maintenan	2,000	2,000	-	
Public Works Administration	1-2-3100-260	Lease / rental equipment	5,000	5,000	1,135	
Public Works Administration	1-2-3100-274	Insurance	47,300	35,000	47,280	Change to Reflect 2014 Premium
Public Works Administration	1-2-3100-510	Materials	1,500	1,500	33	
Public Works Administration	1-2-3100-511	Clothing	400	400	-	
Public Works Administration	1-2-3100-520	Equip Repairs & Maintenance	1,000	1,000	-	
Public Works Administration	1-2-3100-590	Other Expenses	1,000	1,000	73	
Public Works Administration	1-2-3100-762	Contributed to Capital Reserves	175,000	175,000	-	
Public Works Administration	1-2-3100-790	Amortization Expense	156,958	-	-	Change to Reflect 2013 Actuals
		Department Total Expense	701,308	538,400	105,000	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
Town Shop	1-2-3101-110	Salaries & Wages	84,450	84,450	34,222	
Town Shop	1-2-3101-120	Casual Wages	5,000	5,000	549	
Town Shop	1-2-3101-125	Overtime Costs	2,000	2,000	297	
Town Shop	1-2-3101-130	Employer Contributions	18,575	21,150	9,939	Change to Reflect 22% of Salaries
Town Shop	1-2-3101-148	Training & Development	2,000	3,000	161	Change to Reflect Actuals to Date
Town Shop	1-2-3101-215	Freight & Postage	1,500	1,000	58	19% Increase
Town Shop	1-2-3101-237	Janitorial	1,000	750	580	Change to Reflect Actuals to Date
Town Shop	1-2-3101-250	Bldg. Repair & Maintenance	146,380	146,380	2,039	
Town Shop	1-2-3101-254	Electrical Services	2,500	500	1,445	Change to Reflect Actuals to Date
Town Shop	1-2-3101-260	Lease/Rental Equipment	1,500	250	873	Change to Reflect Actuals to Date
Town Shop	1-2-3101-261	Service Agreement, Licenses, C	1,500	1,500	1,214	
Town Shop	1-2-3101-510	Materials	7,500	7,500	1,673	
Town Shop	1-2-3101-511	Clothing	10,000	10,000	2,513	
Town Shop	1-2-3101-520	Equip Repairs & Maintenance	120,000	120,000	40,374	
Town Shop	1-2-3101-521	Fuel & Oil	187,000	175,000	62,530	Change to Reflect Actuals to Date
Town Shop	1-2-3101-522	Equip. R & M Contracted	50,000	6,500	40,518	Change to Reflect Actuals to Date
Town Shop	1-2-3101-524	Consummable Tools	7,500	7,500	690	
Town Shop	1-2-3101-541	Water	5,500	5,500	3,083	
Town Shop	1-2-3101-542	Heat	22,000	22,000	7,008	
Town Shop	1-2-3101-543	Power	18,000	18,000	4,178	
		Department Total Expense	693,905	637,980	213,944	
Transportation	1-2-3200-110	Salaries & Wages	462,900	462,900	132,641	
Transportation	1-2-3200-120	Casual Wages	25,000	25,000	-	
Transportation	1-2-3200-125	Overtime Costs	28,000	28,000	11,801	
Transportation	1-2-3200-130	Employer Contributions	101,850	121,850	33,572	Change to Reflect 22% of Salaries
Transportation	1-2-3200-148	Training & Development	3,500	3,500	1,870	
Transportation	1-2-3200-200	Contracted Costs	120,000	120,000	59,544	
Transportation	1-2-3200-251	Annual Repair & Maint.	220,000	220,000	3,245	
Transportation	1-2-3200-260	Lease/Rental Equipment	9,000	11,000	1,535	Change to Reflect Actuals to Date
Transportation	1-2-3200-510	Materials	10,000	10,000	1,016	
Transportation	1-2-3200-511	Clothing Allowance	1,500	1,500	942	
Transportation	1-2-3200-524	Consummable Tools	500	500	107	
Transportation	1-2-3200-534	Sand, Gravel, Calcium	210,000	210,000	15,731	
Transportation	1-2-3200-535	Cold Mix Street Repairs	100,000	100,000	-	
Transportation	1-2-3200-536	Street Signs/R & M	15,000	15,000	716	
Transportation	1-2-3200-537	Xmas Lights/Banners/Boulevards	10,000	10,000	118	
Transportation	1-2-3200-545	Street Light - Power	220,000	180,000	53,910	Change to Reflect Actuals to Date
Transportation	1-2-3200-590	Other Expenses	500	500	-	
Transportation	1-2-3200-762	Contributed to Capital Reserves	291,705	291,705	-	
Transportation	1-2-3200-763	Contrib to Capital Purchases	750,000	750,000	-	
Transportation	1-2-3200-790	Amortization Expense	770,575	-	-	Change to Reflect 2013 Actuals
Transportation	1-2-3200-831	Debenture Interest	257,356	230,660	-	Change to Include Dec Borrowing
Transportation	1-2-3200-832	Debenture Principal	310,927	284,591	-	Change to Include Dec Borrowing
		Department Total Expense	3,918,313	3,076,706	316,748	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
Airport Operations	1-2-3300-110	Salaries & Wages	41,250	41,250	14,613	
Airport Operations	1-2-3300-125	Overtime Costs	4,000	4,000	1,499	
Airport Operations	1-2-3300-130	Employer Contributions	9,075	10,350	4,036	Change to Reflect 22% of Salaries
Airport Operations	1-2-3300-148	Training & Development	5,000	5,000	-	
Airport Operations	1-2-3300-200	Contracted Costs	15,000	15,000	4,311	
Airport Operations	1-2-3300-217	Telephone	1,500	1,500	682	
Airport Operations	1-2-3300-223	Association Fees & Sunscriptio	1,000	1,000	-	
Airport Operations	1-2-3300-237	Janitorial Services	1,200	1,200	182	
Airport Operations	1-2-3300-250	Bldg. Repair & Maintenance	15,000	15,000	5	
Airport Operations	1-2-3300-251	Runway Maintenance	10,000	10,000	3,500	
Airport Operations	1-2-3300-254	Electrical Services	2,000	2,000	6	
Airport Operations	1-2-3300-261	Service Agree., Licenses, C	2,500	2,500	123	
Airport Operations	1-2-3300-274	Insurance	7,175	3,000	7,176	Change to Reflect 2014 Premium
Airport Operations	1-2-3300-510	Materials	2,000	2,000	97	
Airport Operations	1-2-3300-520	Equip Repairs & Maintenance	20,000	10,000	12,252	Change to Reflect Actuals to Date
Airport Operations	1-2-3300-542	Heat	1,600	1,600	742	
Airport Operations	1-2-3300-543	Power	6,000	6,000	1,930	
Airport Operations	1-2-3300-590	Other Expenses	7,500	-	6,375	Change to Reflect Actuals to Date
Airport Operations	1-2-3300-790	Amortization Expense	17,614	-	-	Change to Reflect 2013 Actuals
		Department Total Expense	169,414	131,400	57,529	
Storm Sewer	1-2-3700-200	Contracted Costs	35,000	5,000	29,608	Change to Reflect Actuals (Cost of Steamer)
Storm Sewer	1-2-3700-251	Repairs & Maint - Engineering	15,000	15,000	-	
Storm Sewer	1-2-3700-790	Amortization Expense	-	-	-	
		Department Total Expense	50,000	20,000	29,608	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
Water Treatment Plant, Reservoir	1-2-4100-110	Salaries & Wages	162,650	162,650	83,304	
Water Treatment Plant, Reservoir	1-2-4100-120	Casual Wages	2,000	2,000	67	
Water Treatment Plant, Reservoir	1-2-4100-125	Overtime Costs	25,000	25,000	9,693	
Water Treatment Plant, Reservoir	1-2-4100-130	Employer Contributions	36,000	40,650	25,195	Change to Reflect 22% of Salaries
Water Treatment Plant, Reservoir	1-2-4100-148	Training & Development	7,500	7,500	60	
Water Treatment Plant, Reservoir	1-2-4100-200	Contracted Costs	250,000	250,000	159,724	
Water Treatment Plant, Reservoir	1-2-4100-215	Freight & Postage	100	100	85	
Water Treatment Plant, Reservoir	1-2-4100-217	Telephone	3,000	3,000	931	
Water Treatment Plant, Reservoir	1-2-4100-250	Repair & Maintenance - Buildin	18,000	20,000	2,788	Change to Reflect 2013 Actuals
Water Treatment Plant, Reservoir	1-2-4100-252	Mechanical Services	500	500	-	
Water Treatment Plant, Reservoir	1-2-4100-254	Electrical Services	1,000	500	408	Change to Reflect Actuals to Date
Water Treatment Plant, Reservoir	1-2-4100-261	Service Agreement, Licenses, C	150	150	52	
Water Treatment Plant, Reservoir	1-2-4100-274	Insurance	17,500	12,500	17,479	Change to Reflect 2014 Premium
Water Treatment Plant, Reservoir	1-2-4100-510	Materials	5,000	5,000	1,646	
Water Treatment Plant, Reservoir	1-2-4100-511	Clothing	1,000	1,000	-	
Water Treatment Plant, Reservoir	1-2-4100-520	Equip Repairs & Maintenance	75,000	75,000	18,708	
Water Treatment Plant, Reservoir	1-2-4100-524	Consummable Tools	1,500	1,500	-	
Water Treatment Plant, Reservoir	1-2-4100-529	Testing & Analysis	20,000	20,000	4,105	
Water Treatment Plant, Reservoir	1-2-4100-530	Lab Materials	8,500	8,500	(1,220)	
Water Treatment Plant, Reservoir	1-2-4100-531	Purification Goods	375,000	350,000	118,778	Change to Reflect Actuals to Date
Water Treatment Plant, Reservoir	1-2-4100-542	Heat	75,000	66,000	15,423	Change to Reflect Actuals to Date
Water Treatment Plant, Reservoir	1-2-4100-543	Power	228,000	210,000	41,584	Change to Reflect Actuals to Date
Water Treatment Plant, Reservoir	1-2-4100-790	Amortization Expense	8,535	-	-	Change to Reflect 2013 Actuals
		Department Total Expense	1,320,935	1,261,550	498,810	
Sanitary Sewage Service	1-2-4200-110	Salaries & Wages	105,350	105,350	21,917	
Sanitary Sewage Service	1-2-4200-120	Casual Wages	-	-	67	
Sanitary Sewage Service	1-2-4200-125	Overtime Costs	7,500	5,000	4,589	Change to Reflect Actuals to Date
Sanitary Sewage Service	1-2-4200-130	Employer Contributions	23,175	26,331	6,535	Change to Reflect 22% of Salaries
Sanitary Sewage Service	1-2-4200-148	Training & Development	1,000	1,000	-	
Sanitary Sewage Service	1-2-4200-200	Contracted Costs	10,000	500	7,440	Change to Reflect Actuals to Date
Sanitary Sewage Service	1-2-4200-223	Association Fees & Subscriptions	150	150	-	
Sanitary Sewage Service	1-2-4200-251	Annual Line & Manhole Repairs	30,000	30,000	55	
Sanitary Sewage Service	1-2-4200-260	Lease/Rental Equipment	1,000	1,000	-	
Sanitary Sewage Service	1-2-4200-510	Materials	5,000	4,000	2,084	Change to Reflect Actuals to Date
Sanitary Sewage Service	1-2-4200-520	Equip Repairs & Maintenance	12,000	10,000	4,925	Change to Reflect Actuals to Date
Sanitary Sewage Service	1-2-4200-524	Consummable Tools	1,500	1,500	-	
Sanitary Sewage Service	1-2-4200-762	Contributed to Capital Reserves	9,367	9,367	-	
Sanitary Sewage Service	1-2-4200-790	Amortization Expense	777,095	-	-	Change to Reflect 2013 Actuals
Sanitary Sewage Service	1-2-4200-831	Debenture Interest	17,557	17,557	-	
Sanitary Sewage Service	1-2-4200-832	Debenture Principal	47,575	47,575	-	
		Department Total Expense	1,048,269	259,330	47,612	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
Sewage Treatment	1-2-4201-110	Salaries & Wages	29,150	29,150	7,072	
Sewage Treatment	1-2-4201-125	Overtime Costs	10,000	10,000	816	
Sewage Treatment	1-2-4201-130	Employer Contributions	6,450	7,300	1,973	Change to Reflect 22% of Salaries
Sewage Treatment	1-2-4201-200	Contracted Costs	30,000	30,000	-	
Sewage Treatment	1-2-4201-217	Telephone	1,000	1,000	247	
Sewage Treatment	1-2-4201-254	Electrical Services	1,000	1,000	-	
Sewage Treatment	1-2-4201-261	Service Agreement, Licen, C	1,000	1,000	-	
Sewage Treatment	1-2-4201-274	Insurance	7,575	6,000	7,559	Change to Reflect 2014 Premium
Sewage Treatment	1-2-4201-510	Materials	10,000	10,000	537	
Sewage Treatment	1-2-4201-520	Equip Repairs & Maintenance	20,000	25,000	4,031	Change to Reflect Actuals to Date
Sewage Treatment	1-2-4201-542	Heat	7,500	7,500	1,332	
Sewage Treatment	1-2-4201-543	Power	65,000	60,000	12,662	Change to Reflect Actuals to Date
Sewage Treatment	1-2-4201-762	Contributed to Capital Reserves	-	250,000	-	Change due to Decreased Disposal Revenue
		Department Total Expense	188,675	437,950	36,229	
Solid Waste	1-2-4300-110	Salaries & Wages	73,650	73,650	40,330	
Solid Waste	1-2-4300-120	Casual Wages	23,450	23,450	665	
Solid Waste	1-2-4300-125	Overtime Costs	2,500	2,500	142	
Solid Waste	1-2-4300-130	Employer Contributions	16,200	24,250	10,727	Change to Reflect 22% of Salaries
Solid Waste	1-2-4300-148	Training & Development	2,000	2,000	(589)	
Solid Waste	1-2-4300-200	Contracted Costs	45,973	45,973	4,155	
Solid Waste	1-2-4300-205	Recycling Costs	115,000	115,000	28,808	
Solid Waste	1-2-4300-206	Annual Clean-up	1,000	1,000	-	
Solid Waste	1-2-4300-274	Insurance	150	100	134	Change to Reflect 2014 Premium
Solid Waste	1-2-4300-510	Materials	500	500	271	
Solid Waste	1-2-4300-511	Clothing	500	500	-	
Solid Waste	1-2-4300-520	R & M - Equipment	500	500	-	
Solid Waste	1-2-4300-671	Bad Debts	-	-	(34)	
Solid Waste	1-2-4300-762	Contributed to Capital Reserves	31,803	31,803	-	
Solid Waste	1-2-4300-790	Amortization Expense	419	-	-	Change to Reflect 2013 Actuals
		Department Total Expense	313,645	321,226	84,609	
LTD-Landfill Transfer Station	1-2-4301-110	Salaries & Wages	183,000	183,000	59,973	
LTD-Landfill Transfer Station	1-2-4301-125	Overtime Costs	5,500	5,500	1,421	
LTD-Landfill Transfer Station	1-2-4301-130	Employer Contributions	40,275	45,750	14,447	Change to Reflect 22% of Salaries
LTD-Landfill Transfer Station	1-2-4301-148	Training & Development	2,000	2,000	-	
LTD-Landfill Transfer Station	1-2-4301-200	Contracted Costs	120,000	120,000	10,100	
LTD-Landfill Transfer Station	1-2-4301-210	Contracts (BRRWM)	700,000	540,000	205,508	Change to Reflect Increased Transfer Station
LTD-Landfill Transfer Station	1-2-4301-217	Telephone	1,000	1,000	279	
LTD-Landfill Transfer Station	1-2-4301-250	Bldg Repair & Maintenance	9,000	10,000	249	Change to Reflect 2013 Actuals
LTD-Landfill Transfer Station	1-2-4301-274	Insurance	5,000	5,000	-	
LTD-Landfill Transfer Station	1-2-4301-520	Equipment Repair & Maintenance	12,000	12,000	1,414	
LTD-Landfill Transfer Station	1-2-4301-542	Heat	1,500	1,500	466	
LTD-Landfill Transfer Station	1-2-4301-543	Power	26,000	26,000	6,049	
LTD-Landfill Transfer Station	1-2-4301-590	Other Expenses	2,000	2,000	559	
LTD-Landfill Transfer Station	1-2-4301-762	Contributed to Capital Reserve	292,000	-	-	Transfer to Reserve from Increased Sales
		Department Total Expense	1,399,275	953,750	300,465	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
F.C.S.S.-Administration	1-2-5100-110	Salaries & Wages	189,000	189,000	63,415	
F.C.S.S.-Administration	1-2-5100-130	Employer Contributions	46,000	46,000	18,697	
F.C.S.S.-Administration	1-2-5100-148	Training & Development	7,000	7,000	606	
F.C.S.S.-Administration	1-2-5100-200	Contracted Costs	-	-	500	
F.C.S.S.-Administration	1-2-5100-211	Mileage & Subsistance	2,400	2,400	184	
F.C.S.S.-Administration	1-2-5100-212	Meeting Expense	500	500	-	
F.C.S.S.-Administration	1-2-5100-215	Freight & Postage	500	500	-	
F.C.S.S.-Administration	1-2-5100-217	Telephone	5,500	5,500	2,430	
F.C.S.S.-Administration	1-2-5100-221	Advertising	800	800	286	
F.C.S.S.-Administration	1-2-5100-223	Association Fees & Subscripti	1,200	1,200	80	
F.C.S.S.-Administration	1-2-5100-231	Auditor	3,500	3,500	-	
F.C.S.S.-Administration	1-2-5100-237	Janitorial Contract	30,500	30,500	-	
F.C.S.S.-Administration	1-2-5100-241	Computer Programming/Maintenan	1,800	1,800	309	
F.C.S.S.-Administration	1-2-5100-250	Repair & Maintenance - Buildin	18,000	18,000	25,680	
F.C.S.S.-Administration	1-2-5100-261	Service Agreement, Licenses, C	3,000	3,000	885	
F.C.S.S.-Administration	1-2-5100-274	Insurance	4,500	4,500	7,643	
F.C.S.S.-Administration	1-2-5100-510	Materials	2,000	2,000	839	
F.C.S.S.-Administration	1-2-5100-512	Meals on Wheels Supplies	600	600	-	
F.C.S.S.-Administration	1-2-5100-513	Janitorial Supplies	4,000	4,000	1,172	
F.C.S.S.-Administration	1-2-5100-541	Water	2,800	2,800	703	
F.C.S.S.-Administration	1-2-5100-542	Heat	10,500	10,500	2,542	
F.C.S.S.-Administration	1-2-5100-543	Power	15,000	15,000	4,192	
F.C.S.S.-Administration	1-2-5100-544	Garbage Disposal	2,800	2,800	750	
F.C.S.S.-Administration	1-2-5100-770	Grants to Individual/Organizat	24,000	24,000	-	
F.C.S.S.-Administration	1-2-5100-790	Amortization Expense	33,179	-	-	Change to Reflect 2013 Actuals
		Department Total Expense	409,079	375,900	130,913	
F.C.S.S.-Child Centered Programs	1-2-5101-110	Salaries & Wages	52,000	52,000	17,481	
F.C.S.S.-Child Centered Programs	1-2-5101-125	Overtime Costs	800	800	3,016	
F.C.S.S.-Child Centered Programs	1-2-5101-130	Employer Contributions	9,000	9,000	2,885	
F.C.S.S.-Child Centered Programs	1-2-5101-148	Training & Development	1,000	1,000	-	
F.C.S.S.-Child Centered Programs	1-2-5101-510	Materials	2,000	2,000	2,784	
F.C.S.S.-Child Centered Programs	1-2-5101-512	Groceries	4,500	4,500	1,306	
		Department Total Expense	69,300	69,300	27,472	
F.C.S.S.-Out of School Care	1-2-5111-110	Staff Support Funding Government	-	-	(618)	
F.C.S.S.-Out of School Care	1-2-5111-130	Staff Support Funding Government	-	-	28	
		Department Total Expense	-	-	(590)	
F.C.S.S.-Family Centered Programs	1-2-5116-110	Salaries & Wages	30,000	30,000	5,430	
F.C.S.S.-Family Centered Programs	1-2-5116-130	Employer Contributions	4,200	4,200	2,120	
F.C.S.S.-Family Centered Programs	1-2-5116-200	Contracted Costs	8,800	8,800	-	
F.C.S.S.-Family Centered Programs	1-2-5116-211	Mileage	300	300	-	
F.C.S.S.-Family Centered Programs	1-2-5116-510	Materials	600	600	-	
		Department Total Expense	43,900	43,900	7,550	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
F.C.S.S. Summer Programs	1-2-5117-110	Salaries & Wages	-	-	714	
F.C.S.S. Summer Programs	1-2-5117-130	Employer Contributions	-	-	57	
		Department Total Expense	-	-	771	
F.C.S.S.-Senior Centered Programs	1-2-5120-221	Advertising	1,000	1,000	-	
F.C.S.S.-Senior Centered Programs	1-2-5120-510	Materials	1,000	1,000	-	
		Department Total Expense	2,000	2,000	-	
FCSS-Community Centered Programs	1-2-5121-200	Contracted Costs	16,000	16,000	-	
FCSS-Community Centered Programs	1-2-5121-212	Meeting Expense	400	400	-	
FCSS-Community Centered Programs	1-2-5121-221	Advertising	3,000	3,000	-	
FCSS-Community Centered Programs	1-2-5121-510	Materials	10,000	10,000	6,233	
		Department Total Expense	29,400	29,400	6,233	
Parent Child Centre	1-2-5200-761	Contributed to Other Operating	30,000	30,000	-	
Parent Child Centre	1-2-5200-831	Debenture Interest	891	891	-	
Parent Child Centre	1-2-5200-832	Debenture Principal	11,522	11,522	-	
		Department Total Expense	42,413	42,413	-	
LPLN-Administration	1-2-5300-110	Salaries & Wages	19,182	19,182	7,151	
LPLN-Administration	1-2-5300-130	Employer Contributions	5,370	5,370	2,142	
LPLN-Administration	1-2-5300-148	Staff Training	2,000	2,000	381	
LPLN-Administration	1-2-5300-211	Staff Mileage	2,000	2,000	71	
LPLN-Administration	1-2-5300-212	Meeting Expense	600	600	186	
LPLN-Administration	1-2-5300-217	Telephone	600	600	150	
LPLN-Administration	1-2-5300-221	Advertising	3,000	3,000	2,417	
LPLN-Administration	1-2-5300-231	Auditor	5,000	5,000	-	
LPLN-Administration	1-2-5300-241	IT Expenses	500	500	125	
LPLN-Administration	1-2-5300-261	Service Agreement, Licenses	600	600	150	
LPLN-Administration	1-2-5300-274	Insurance	1,000	1,000	-	
LPLN-Administration	1-2-5300-510	Materials	600	600	58	
LPLN-Administration	1-2-5300-590	Other Expenses	12,294	12,294	3,074	
		Department Total Expense	52,746	52,746	15,905	
LPLN-PCC	1-2-5301-110	Salaries & Wages	56,642	56,642	28,018	
LPLN-PCC	1-2-5301-125	Overtime	-	-	94	
LPLN-PCC	1-2-5301-130	Employer Contributions	13,030	13,030	4,558	
LPLN-PCC	1-2-5301-148	Training	2,000	2,000	73	
LPLN-PCC	1-2-5301-211	Staff Mileage	1,302	1,302	-	
LPLN-PCC	1-2-5301-221	Advertising	1,000	1,000	2,697	
LPLN-PCC	1-2-5301-510	Materials	3,000	3,000	707	
LPLN-PCC	1-2-5301-512	Groceries	600	600	121	
		Department Total Expense	77,574	77,574	36,268	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
LPLN Cold Lake Admin	1-2-5320-148	CL - Admin Training & Development	750	750	-	
LPLN Cold Lake Admin	1-2-5320-211	CL - Admin Mileage & Subsistance	250	250	-	
LPLN Cold Lake Admin	1-2-5320-221	CL - Admin Advertising	900	900	-	
LPLN Cold Lake Admin	1-2-5320-510	CL - Admin Materials	400	400	-	
		Department Total Expense	2,300	2,300	-	
LPLN Cold Lake Program	1-2-5321-110	CL - Program Salaries & Wages	44,214	44,214	3,677	
LPLN Cold Lake Program	1-2-5321-130	CL - Program Employer Contributions	11,592	11,592	942	
LPLN Cold Lake Program	1-2-5321-260	CL - Program Lease/Rental	16,800	16,800	1,400	
LPLN Cold Lake Program	1-2-5321-510	CL - Program Materials	3,613	3,613	373	
LPLN Cold Lake Program	1-2-5321-512	CL - Program Groceries	2,355	2,355	-	
		Department Total Expense	78,574	78,574	6,392	
LPLN Lac La Biche Admin	1-2-5330-148	LLB - Admin Training & Development	500	500	-	
LPLN Lac La Biche Admin	1-2-5330-211	LLB - Admin Mileage & Subsistance	3,000	3,000	-	
LPLN Lac La Biche Admin	1-2-5330-221	LLB - Admin Advertising	3,000	3,000	-	
LPLN Lac La Biche Admin	1-2-5330-510	LLB - Admin Materials	500	500	-	
LPLN Lac La Biche Admin	1-2-5330-590	LLB - Admin Other Expenses	150	150	-	
		Department Total Expense	7,150	7,150	-	
LPLN Lac La Biche Program	1-2-5331-110	LLB - Program Salaries & Wages	64,416	64,416	4,064	
LPLN Lac La Biche Program	1-2-5331-148	LLB - Program Training & Development	900	900	-	
LPLN Lac La Biche Program	1-2-5331-200	LLB - Program Contracted Costs	3,130	3,130	444	
LPLN Lac La Biche Program	1-2-5331-211	LLB - Program Mileage & Subsistance	300	300	30	
LPLN Lac La Biche Program	1-2-5331-510	LLB - Program Materials	2,418	2,418	28	
LPLN Lac La Biche Program	1-2-5331-512	LLB - Program Groceries	2,560	2,560	50	
		Department Total Expense	73,724	73,724	4,616	
LPLN St. Paul Admin	1-2-5340-148	SP - Admin Training & Development	700	700	-	
LPLN St. Paul Admin	1-2-5340-211	SP - Admin Mileage & Subsistance	500	500	-	
LPLN St. Paul Admin	1-2-5340-217	SP - Admin Telephone	1,500	1,500	102	
LPLN St. Paul Admin	1-2-5340-221	SP - Admin Advertising	700	700	-	
LPLN St. Paul Admin	1-2-5340-510	SP - Admin Materials	1,000	1,000	-	
		Department Total Expense	4,400	4,400	102	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
LPLN St. Paul Program	1-2-5341-110	SP - Program Salaries & Wages	58,100	58,100	14,707	
LPLN St. Paul Program	1-2-5341-130	SP - Program Employer Contributions	9,800	9,800	2,105	
LPLN St. Paul Program	1-2-5341-148	SP - Program Training & Development	-	-	47	
LPLN St. Paul Program	1-2-5341-260	SP - Program Lease/Rental	1,146	1,146	-	
LPLN St. Paul Program	1-2-5341-510	SP - Program Materials	2,388	2,388	-	
LPLN St. Paul Program	1-2-5341-512	SP - Groceries	2,400	2,400	131	
LPLN St. Paul Program	1-2-5341-513	SP - Program Janitorial Supplies	600	600	165	
LPLN St. Paul Program	1-2-5341-540	SP - Program Utilities	2,040	2,040	-	
		Department Total Expense	76,474	76,474	17,155	
Land Use Planning & Development	1-2-6100-110	Salaries & Wages	160,650	160,650	55,615	
Land Use Planning & Development	1-2-6100-120	Casual Wages	10,000	10,000	-	
Land Use Planning & Development	1-2-6100-125	Overtime Costs	300	300	-	
Land Use Planning & Development	1-2-6100-130	Employer Contributions	35,350	40,150	15,064	Change to Reflect 22% of Salaries
Land Use Planning & Development	1-2-6100-148	Training & Development	10,000	10,000	543	
Land Use Planning & Development	1-2-6100-200	Contracted Costs	43,000	43,000	-	
Land Use Planning & Development	1-2-6100-210	Safety Code Contractors	60,000	60,000	15,797	
Land Use Planning & Development	1-2-6100-211	Mileage & Subsistance	4,500	4,500	1,876	
Land Use Planning & Development	1-2-6100-212	Meeting Expense	1,000	1,000	73	
Land Use Planning & Development	1-2-6100-215	Freight & Postage	100	100	-	
Land Use Planning & Development	1-2-6100-217	Telephone	1,050	900	306	Change to Reflect 2013 Actuals
Land Use Planning & Development	1-2-6100-221	Advertising	150	150	-	
Land Use Planning & Development	1-2-6100-223	Association Fees & Subscriptio	1,500	1,500	675	
Land Use Planning & Development	1-2-6100-232	Legal Fees	3,000	3,000	-	
Land Use Planning & Development	1-2-6100-236	Land Title Searches/Fees	600	600	16	
Land Use Planning & Development	1-2-6100-241	Computer Programming/Maintenan	3,500	3,500	317	
Land Use Planning & Development	1-2-6100-261	Service Agreement, Licenses, C	20,000	20,000	378	
Land Use Planning & Development	1-2-6100-262	Cost of Mapping Services	1,350	-	1,350	Change to Reflect Lidar Costs
Land Use Planning & Development	1-2-6100-510	Materials	8,000	8,000	164	
Land Use Planning & Development	1-2-6100-520	Equip Repairs & Maintenance	1,000	1,000	-	
Land Use Planning & Development	1-2-6100-590	Other Expenses	800	800	-	
Land Use Planning & Development	1-2-6100-762	Contributed to Capital Reserves	400,000	150,000	0	Change to Reflect Actuals to Date
Land Use Planning & Development	1-2-6100-790	Amortization Expense	1,590	-	-	Change to Reflect 2013 Actuals
		Department Total Expense	767,440	519,150	92,174	
Economic Development	1-2-6200-211	Travel & Subsistance	500	-	497	Change to Reflect Actuals to Date
Economic Development	1-2-6200-217	Telephone	500	500	33	
Economic Development	1-2-6200-221	Advertising	7,000	7,000	4,708	
Economic Development	1-2-6200-222	Promotions (Trade Shows, etc.)	11,000	11,000	2,575	
Economic Development	1-2-6200-223	Association Fees & Subscriptio	9,200	9,200	3,946	
Economic Development	1-2-6200-510	Materials	1,000	1,000	-	
Economic Development	1-2-6200-590	Other Expenses	250	-	150	Change to Reflect Actuals to Date
Economic Development	1-2-6200-770	Grants to Ind/Organizations	14,000	14,000	14,000	
		Department Total Expense	43,450	42,700	25,909	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
Recreation Administration	1-2-7200-110	Salaries & Wages	25,750	25,750	-	
Recreation Administration	1-2-7200-130	Employer Contributions	5,675	6,400	-	Change to Reflect 22% of Salaries
Recreation Administration	1-2-7200-221	Advertising	1,500	1,500	-	
Recreation Administration	1-2-7200-223	Association Fees & Subscripti	600	600	-	
Recreation Administration	1-2-7202-274	Insurance	2,350	2,800	2,353	Change to Reflect 2014 Premium
Recreation Administration	1-2-7200-510	Materials	500	500	-	
Recreation Administration	1-2-7200-590	Other Expenses	500	500	-	
Recreation Administration	1-2-7200-770	Grants to Individual/Organizat	783,333	868,365	-	C2 968,805-239,472 AG 50000 Parks 4000
Recreation Administration	1-2-7200-790	Amortization Expense	589,265	-	-	Change to Reflect 2013 Actuals
Recreation Administration	1-2-7200-831	Debenture Interest	59,952	59,952	724	Curling Club Debenture
Recreation Administration	1-2-7200-832	Debenture Principal	215,024	215,024	10,722	
		Department Total Expense	1,684,449	1,181,391	13,799	
Swimming Pool	1-2-7202-110	Salaries & Wages	353,000	353,000	92,419	
Swimming Pool	1-2-7202-125	Overtime Costs	8,000	8,000	2,887	
Swimming Pool	1-2-7202-130	Employer Contributions	77,700	88,250	20,397	Change to Reflect 22% of Salaries
Swimming Pool	1-2-7202-148	Training & Development	5,000	5,000	398	
Swimming Pool	1-2-7202-200	Contracted Costs	800	800	140	
Swimming Pool	1-2-7202-211	Mileage & Subsistance	4,000	4,000	180	
Swimming Pool	1-2-7202-215	Freight & Postage	3,000	3,000	1,484	
Swimming Pool	1-2-7202-217	Telephone	4,500	4,500	1,321	
Swimming Pool	1-2-7202-221	Advertising	1,000	1,000	-	
Swimming Pool	1-2-7202-223	Assoc. Fees & Subscriptions	500	500	100	
Swimming Pool	1-2-7202-250	Building R & M	61,700	61,700	16,818	
Swimming Pool	1-2-7202-274	Insurance	4,550	3,500	4,533	Change to Reflect 2014 Premium
Swimming Pool	1-2-7202-293	Cash Over/Short	-	-	63	
Swimming Pool	1-2-7202-415	Items for Resale	6,000	6,000	120	
Swimming Pool	1-2-7202-510	Materials	500	500	485	
Swimming Pool	1-2-7202-511	Clothing	1,500	1,500	428	
Swimming Pool	1-2-7202-512	Product for Vending Machine	4,000	4,000	538	
Swimming Pool	1-2-7202-513	Cleaning Supplies	5,000	5,000	1,671	
Swimming Pool	1-2-7202-514	Shutdown	5,000	5,000	-	
Swimming Pool	1-2-7202-515	Programming Supplies	10,000	10,000	3,377	
Swimming Pool	1-2-7202-520	Equipment R & M	17,500	15,000	9,645	Change to Reflect Actuals to Date
Swimming Pool	1-2-7202-524	Consumable Tools	500	500	95	
Swimming Pool	1-2-7202-531	Chemicals	12,000	12,000	4,623	
Swimming Pool	1-2-7202-541	Water	8,000	8,000	3,047	
Swimming Pool	1-2-7202-542	Heat	70,000	70,000	13,317	
Swimming Pool	1-2-7202-543	Power	50,000	50,000	11,120	
Swimming Pool	1-2-7202-544	Garbage Disposal	2,500	2,500	750	
Swimming Pool	1-2-7202-590	Miscell Expenses	1,000	1,000	-	
Swimming Pool	1-2-7202-762	Contr to Capital Reserve	15,000	15,000	-	
		Department Total Expense	732,250	739,250	189,956	

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
Parks	1-2-7203-110	Salaries & Wages	144,750	144,750	29,609	
Parks	1-2-7203-120	Casual Wages	98,000	98,000	848	
Parks	1-2-7203-125	Overtime Costs	8,000	8,000	381	
Parks	1-2-7203-130	Employer Contributions	53,500	60,500	6,523	Change to Reflect 22% of Salaries
Parks	1-2-7203-148	Training & Development	3,000	3,000	-	
Parks	1-2-7203-215	Freight & Postage	250	250	-	
Parks	1-2-7203-217	Telephone	1,500	1,500	344	
Parks	1-2-7203-223	Assoc Fees & Subscriptions	350	350	-	
Parks	1-2-7203-250	Building R & M	1,500	1,500	-	
Parks	1-2-7203-253	Flowers & Trees	25,000	25,000	-	
Parks	1-2-7203-256	Sportfield Maintenance	20,000	20,000	576	
Parks	1-2-7203-257	Parks Maintenance	15,000	15,000	-	
Parks	1-2-7203-260	Rental/Lease Equipment	22,000	22,000	-	
Parks	1-2-7203-274	Insurance	7,625	5,750	7,626	Change to Reflect 2014 Premium
Parks	1-2-7203-510	Materials	5,000	5,000	689	
Parks	1-2-7203-511	Clothing	1,000	1,000	145	
Parks	1-2-7203-513	Cleaning Supplies	250	250	-	
Parks	1-2-7203-520	Equipment R & M	15,000	15,000	1,207	
Parks	1-2-7203-524	Small Tools	1,000	2,500	-	Change to Reflect 2013 Actuals
Parks	1-2-7203-543	Power	7,500	7,500	2,325	
Parks	1-2-7203-544	Garbage Disposal	3,500	3,500	-	
Parks	1-2-7203-762	Contr. to Capital Reserves	51,200	51,200	-	
		Department Total Expense	484,925	491,550	50,273	
Programs	1-2-7204-110	Salaries & Wages	22,000	22,000	9,401	
Programs	1-2-7204-130	Employer Contributions	4,900	5,500	2,944	Change to Reflect 22% of Salaries
Programs	1-2-7204-221	Advertising	500	500	-	
Programs	1-2-7204-510	Materials	500	200	197	Change to Reflect Actuals to Date
Programs	1-2-7204-590	Other Expenses	1,000	1,000	-	
Programs	1-2-7204-591	Festival of Trees	15,000	15,000	(175)	
Programs	1-2-7204-595	Canada Day	42,500	42,500	482	
Programs	1-2-7204-770	Grants to Individuals	7,500	7,500	-	
		Department Total Expense	93,900	94,200	12,849	
Curling Rink	1-2-7205-250	Building R & M	20,000	20,000		
Curling Rink	1-2-7205-274	Insurance	12,525	9,000		Change to Reflect 2014 Premium
Curling Rink	1-2-7205-520	Equipment R & M	3,000	3,000		
		Department Total Expense	35,525	32,000		

Category Name	Account Code	Description	2014 Final Budget	2014 Interim Budget	2014 Actuals to Date	Description For Changes
Expenses						
Municipal Library	1-2-7400-110	Salaries & Wages	186,093	186,093	64,770	
Municipal Library	1-2-7400-130	Employer Contributions	41,000	65,530	14,671	Change to Reflect 22% of Salaries
Municipal Library	1-2-7400-250	Bldg Repair & Maintenance	10,000	10,000	39	
Municipal Library	1-2-7400-274	Insurance	4,750	3,500	4,731	Change to Reflect 2014 Premium
Municipal Library	1-2-7400-762	Contr to Capital Reserve	6,000	6,000	-	
Municipal Library	1-2-7400-770	NORTHERN LIGHTS SYSTEM	31,545	31,545	31,545	
Municipal Library	1-2-7400-790	Amortization Expense	15,513	-	-	Change to Reflect 2013 Actuals
Municipal Library	1-2-7400-845	Grant	119,648	119,648	39,883	
		Department Total Expense	414,549	422,316	155,639	
Museum	1-2-7401-770	Grant to Organization/Individual	30,000	30,000	-	
		Department Total Expense	30,000	30,000	-	
Contingency	1-2-9700-590	Other Expenses	100,000	100,000	-	
		Department Total Expense	100,000	100,000	-	
		Total Expenses Including Amortization	30,375,463	20,728,611	4,497,093	
		Less Amortization Expenses	(2,834,488)			
		Total Expenses	27,540,975			
		Surplus/Deficit	-			