



Meeting Date: December 17, 2018

Department Representative: Brian McCulloch, Director of Corporate Services

Councillor Dean

Presented By: Billingsley

2019 Interim Provisional Operating Budget

<p>Issue / Request</p>	<p>The 2019 City of Wetaskiwin Budget will not be passed by January 1, 2019. The Municipal Government Act requires, with some exceptions, that all expenditures of the municipality are within an operating or capital budget of the municipality. Accordingly, an interim operational budget is required to be passed in order to provide the City with the authority to make operational expenditures in 2019 until such time as the final budget is passed.</p>
<p>Executive Summary</p>	<p>The Municipal Government Act provides direction to Council on adoption of operating budgets and expenditure of monies by a municipality. Section 242 Adoption of operating budget states:</p> <ul style="list-style-type: none"> (1) Each council must adopt an operating budget for each calendar year. (2) A council may adopt an interim operating budget for part of a calendar year. (3) An interim operating budget for a part of a calendar year ceases to have any effect when the operating budget for that calendar year is adopted. <p>Passing of an interim budget will allow Administration to continue to make operating expenditures in 2019 until the final operating budget is passed. Under Section 248(1)(a) Expenditure of monies:</p> <ul style="list-style-type: none"> (1) A municipality may only make an expenditure that is <ul style="list-style-type: none"> a) Included in an operating budget, interim operating budget or capital budget or otherwise authorized by the council. <p>The proposed 2019 budget originally prepared by administration did not meet Councils expectations. As a result Council has directed administration to prepare a new budget using zero based budgeting.</p> <p>The interim budget being presented is for operations only and does not include capital or special projects. Capital projects will be brought forward to Council for approval on a case by case base.</p> <p>The interim budget is based on 6 months of the original approved budget from 2018 (expenditures of \$35,323,541) with the exception of the infrastructure surcharge being the full year allotment.</p> <p>There are time sensitive bylaws that cannot be brought forward to Council until a final budget is approved, one of which is the Tax Rate Bylaw. To meet the June 30th due date the bylaw is present to Council late April early May.</p>

Motion Proposed By Administration	I (move) that City Council approves the 2019 Interim Provisional Budget in the amount of \$18 million.
Wetaskiwin is a secure, connected and inclusive community.	
Strategic Plan Goals	<input type="checkbox"/> Building the Community
	<input type="checkbox"/> Building the Economy
	<input type="checkbox"/> Building Infrastructure
	<input checked="" type="checkbox"/> Building Strong Government
Strategic Plan Action Items	<ul style="list-style-type: none"> • To ensure economic security through strong fiscal policies and building adequate reserves. To focus on the City as an excellent place for business and investment, and as a destination for tourism. • To ensure that the community is knowledgeable about City projects and understand City programs and needs and costs involved.
Municipal Plans	N/A
Policies and Bylaws	N/A
Other Legislation or Agreements	The proposed action is required under Sections 242 and 248 of the Municipal Government Act.
Financial Implications	This action will allow the City to continue to incur expenditures in 2019 for normal operations.
Next Steps	City Council and Administration will continue to work together to finalize the 2019 City Budget.
Communication Strategy	Communications is preparing a press release to explain the budget process.
Alternate Options	1. Approve an interim budget with a modified amount.
	2.
Department Head	Brian McCulloch
City Manager Comments	
City Manager Signature	

Operating Summary by Department - 2019 Interim Budget based on 2018 Approved Budget

Department		Account Type	GL Category	2017 Budget	2018 Budget
300	NON-FUNCTIONAL	Revenues	410 TAXES & G.I.L.	(15,367,519)	(15,716,578)
			430 SALES TO OTHER GOV'TS	(500)	(500)
			450 REV. FROM OWN SOURCES	(2,361,916)	(2,367,950)
			496 INTER-CITY TRANSFERS (496)	(410,500)	(410,500)
			Total	(18,140,435)	(18,495,528)
		Expenses	510 SALARIES, WAGES & BENEFITS	0	0
			525 CONTRACTED SERVICES	0	0
			574 TRANSFERS TO ORGANIZATIONS	186,500	28,000
			576 TRANSFERS TO RESERVES	1,286,099	1,667,569
			580 FINANCIAL SERVICES CHARGES	16,144	16,143
			592 OTHER TRANSACTIONS	76,000	77,500
			Total	1,564,743	1,789,212
			Total Department: 300 - NON-FUNCTIONAL	(16,575,692)	(16,706,316)
		305	COUNCIL	Revenues	450 REV. FROM OWN SOURCES
492 TRANSFERS FROM RESERVES	(12,500)				(12,500)
Total	(12,500)				(12,500)
Expenses	510 SALARIES, WAGES & BENEFITS			359,395	335,010
	521 GENERAL SERVICES			82,317	62,700
	551 MATERIALS, GOODS & SUPPLIES			225	225
	Total			441,937	397,935
Total Department: 305 - COUNCIL	429,437	385,435			
310	CITY MANAGER	Revenues	450 REV. FROM OWN SOURCES	0	0
			480 CONDITIONAL GRANTS	(15,000)	0
			492 TRANSFERS FROM RESERVES	(25,000)	0
			Total	(40,000)	0
		Expenses	510 SALARIES, WAGES & BENEFITS	915,939	804,676
			521 GENERAL SERVICES	226,349	184,500
			525 CONTRACTED SERVICES	63,000	44,550
			551 MATERIALS, GOODS & SUPPLIES	6,875	5,800
			Total	1,212,163	1,039,526
			Total Department: 310 - CITY MANAGER	1,172,163	1,039,526
315	COMMUNICATIONS (OLD)	Revenues	450 REV. FROM OWN SOURCES	(10,000)	0
			Total	(10,000)	0
		Expenses	510 SALARIES, WAGES & BENEFITS	80,169	0
			521 GENERAL SERVICES	119,905	0
			525 CONTRACTED SERVICES	6,100	0
			551 MATERIALS, GOODS & SUPPLIES	835	0
			Total	207,009	0
			Total Department: 315 - COMMUNICATIONS (OLD)	197,009	0
325	FINANCE	Revenues	440 SALES OF GOOD & SERVICES	(11,705)	(12,000)
			450 REV. FROM OWN SOURCES	(140,112)	(145,125)
			480 CONDITIONAL GRANTS	(10,000)	0
			492 TRANSFERS FROM RESERVES	(7,010)	(2,000)
			496 INTER-CITY TRANSFERS (496)	(1,214,100)	(1,214,100)
			Total	(1,382,927)	(1,373,225)
		Expenses	510 SALARIES, WAGES & BENEFITS	708,077	549,817
			521 GENERAL SERVICES	45,563	72,507
			Total	753,640	622,324

Operating Summary by Department - 2019 Interim Budget based on 2018 Approved Budget

Department		Account Type	GL Category	2017 Budget	2018 Budget
			525 CONTRACTED SERVICES	128,100	112,860
			551 MATERIALS, GOODS & SUPPLIES	27,680	27,325
			580 FINANCIAL SERVICES CHARGES	42,000	50,000
			592 OTHER TRANSACTIONS	36,100	36,000
			Total	987,520	848,509
			Total Department: 325 - FINANCE	(395,407)	(524,716)
335	IT	Revenues	492 TRANSFERS FROM RESERVES	(22,000)	0
			Total	(22,000)	0
		Expenses	510 SALARIES, WAGES & BENEFITS	404,400	338,426
			521 GENERAL SERVICES	290,500	294,500
			525 CONTRACTED SERVICES	109,000	116,820
			596 INTER-CITY TRANSFERS (596)	6,500	15,600
			Total	810,400	765,346
			Total Department: 335 - IT	788,400	765,346
345	ECONOMIC DEVELOPMENT (OLD)	Expenses	510 SALARIES, WAGES & BENEFITS	0	0
			521 GENERAL SERVICES	0	0
			551 MATERIALS, GOODS & SUPPLIES	0	0
			Total	0	0
			Total Department: 345 - ECONOMIC DEVELOPMENT (OLD)	0	0
350	ECONOMIC DEVELOPMENT	Revenues	450 REV. FROM OWN SOURCES	(12,000)	(14,000)
			480 CONDITIONAL GRANTS	(10,000)	(10,000)
			Total	(22,000)	(24,000)
		Expenses	510 SALARIES, WAGES & BENEFITS	216,749	325,537
			521 GENERAL SERVICES	106,195	300,100
			525 CONTRACTED SERVICES	1,000	14,157
			551 MATERIALS, GOODS & SUPPLIES	38,665	45,400
			596 INTER-CITY TRANSFERS (596)	0	15,600
			Total	362,609	700,794
			Total Department: 350 - ECONOMIC DEVELOPMENT	340,609	676,794
355	DEVELOPMENT	Revenues	410 TAXES & G.I.L.	0	0
			440 SALES OF GOOD & SERVICES	(3,800)	(3,990)
			450 REV. FROM OWN SOURCES	(165,310)	(167,596)
			492 TRANSFERS FROM RESERVES	(5,000)	(5,000)
			Total	(174,110)	(176,586)
		Expenses	510 SALARIES, WAGES & BENEFITS	286,148	309,729
			521 GENERAL SERVICES	86,900	100,750
			525 CONTRACTED SERVICES	150,190	197,010
			551 MATERIALS, GOODS & SUPPLIES	3,800	13,000
			574 TRANSFERS TO ORGANIZATIONS	31,500	31,750
			592 OTHER TRANSACTIONS	18,000	18,000
			Total	576,538	670,239
			Total Department: 355 - DEVELOPMENT	402,428	493,653
370	LIBRARY OPERATIONS	Revenues	430 SALES TO OTHER GOV'TS	(46,957)	(46,957)
			440 SALES OF GOOD & SERVICES	(27,700)	(37,850)
			450 REV. FROM OWN SOURCES	(1,500)	(26,500)
			480 CONDITIONAL GRANTS	(101,274)	(101,274)
			496 INTER-CITY TRANSFERS (496)	(62,424)	(38,774)
			Total	(239,855)	(251,355)

Operating Summary by Department - 2019 Interim Budget based on 2018 Approved Budget

Department		Account Type	GL Category	2017 Budget	2018 Budget
		Expenses	510 SALARIES, WAGES & BENEFITS	455,301	469,928
			521 GENERAL SERVICES	26,459	26,381
			525 CONTRACTED SERVICES	3,000	2,970
			551 MATERIALS, GOODS & SUPPLIES	91,500	92,000
			574 TRANSFERS TO ORGANIZATIONS	54,500	54,500
			576 TRANSFERS TO RESERVES	0	25,000
			596 INTER-CITY TRANSFERS (596)	62,424	38,774
			Total	693,184	709,553
			Total Department: 370 - LIBRARY OPERATIONS	453,329	458,198
375	COMMUNITY SERVICE / CULTURE	Expenses	521 GENERAL SERVICES	74,500	53,500
			574 TRANSFERS TO ORGANIZATIONS	57,000	60,000
			Total	131,500	113,500
			Total Department: 375 - COMMUNITY SERVICE / CULTURE	131,500	113,500
380	ARCHIVES	Revenues	450 REV. FROM OWN SOURCES	(7,500)	(3,000)
			Total	(7,500)	(3,000)
		Expenses	510 SALARIES, WAGES & BENEFITS	72,940	72,638
			521 GENERAL SERVICES	4,000	1,550
			525 CONTRACTED SERVICES	2,700	1,980
			551 MATERIALS, GOODS & SUPPLIES	4,000	4,000
			Total	83,640	80,168
			Total Department: 380 - ARCHIVES	76,140	77,168
390	FCSS	Revenues	440 SALES OF GOOD & SERVICES	(67,000)	(67,000)
			480 CONDITIONAL GRANTS	(337,163)	(337,163)
			Total	(404,163)	(404,163)
		Expenses	510 SALARIES, WAGES & BENEFITS	245,599	252,410
			521 GENERAL SERVICES	21,500	22,100
			525 CONTRACTED SERVICES	5,800	5,800
			551 MATERIALS, GOODS & SUPPLIES	38,100	37,600
			574 TRANSFERS TO ORGANIZATIONS	91,905	78,923
			576 TRANSFERS TO RESERVES	0	0
			596 INTER-CITY TRANSFERS (596)	83,900	83,900
			Total	486,804	480,733
			Total Department: 390 - FCSS	19,141	76,570
400	FIRE SERVICES	Revenues	430 SALES TO OTHER GOV'TS	(53,325)	(54,395)
			450 REV. FROM OWN SOURCES	(102,000)	(55,500)
			Total	(155,325)	(109,895)
		Expenses	510 SALARIES, WAGES & BENEFITS	621,110	648,425
			521 GENERAL SERVICES	95,543	92,572
			525 CONTRACTED SERVICES	88,500	98,802
			551 MATERIALS, GOODS & SUPPLIES	64,150	72,250
			576 TRANSFERS TO RESERVES	175,000	275,000
			596 INTER-CITY TRANSFERS (596)	108,725	102,130
			Total	1,153,028	1,289,179
			Total Department: 400 - FIRE SERVICES	997,703	1,179,284
450	BYLAW	Revenues	440 SALES OF GOOD & SERVICES	(20,000)	(80,000)
			450 REV. FROM OWN SOURCES	(483,600)	(365,500)
			Total	(503,600)	(445,500)
		Expenses	510 SALARIES, WAGES & BENEFITS	297,962	324,666

Operating Summary by Department - 2019 Interim Budget based on 2018 Approved Budget

Department		Account Type	GL Category	2017 Budget	2018 Budget
			521 GENERAL SERVICES	110,500	49,400
			525 CONTRACTED SERVICES	169,000	111,177
			551 MATERIALS, GOODS & SUPPLIES	2,300	3,500
			596 INTER-CITY TRANSFERS (596)	14,000	58,500
			Total	593,762	547,243
			Total Department: 450 - BYLAW	90,162	101,743
475	RCMP	Revenues	440 SALES OF GOOD & SERVICES	(15,000)	(15,000)
			450 REV. FROM OWN SOURCES	(160,000)	(160,000)
			480 CONDITIONAL GRANTS	(500,200)	(500,200)
			Total	(675,200)	(675,200)
		Expenses	510 SALARIES, WAGES & BENEFITS	559,267	572,890
			521 GENERAL SERVICES	10,720	10,800
			530 PURCHASES FROM OTHER GOV'TS	2,831,700	3,102,700
			551 MATERIALS, GOODS & SUPPLIES	5,500	6,000
			Total	3,407,187	3,692,390
			Total Department: 475 - RCMP	2,731,987	3,017,190
500	RECREATION PROGRAMS	Revenues	430 SALES TO OTHER GOV'TS	(164,525)	(166,375)
			440 SALES OF GOOD & SERVICES	(863,000)	(897,000)
			450 REV. FROM OWN SOURCES	(54,000)	(50,000)
			Total	(1,081,525)	(1,113,375)
		Expenses	510 SALARIES, WAGES & BENEFITS	1,303,868	1,403,444
			521 GENERAL SERVICES	67,804	68,419
			525 CONTRACTED SERVICES	10,000	9,900
			551 MATERIALS, GOODS & SUPPLIES	70,250	73,250
			Total	1,451,922	1,555,013
			Total Department: 500 - RECREATION PROGRAMS	370,397	441,638
525	RECREATION FACILITIES	Revenues	430 SALES TO OTHER GOV'TS	(77,470)	(79,000)
			440 SALES OF GOOD & SERVICES	(267,000)	(282,000)
			450 REV. FROM OWN SOURCES	(343,500)	(276,450)
			Total	(687,970)	(637,450)
		Expenses	510 SALARIES, WAGES & BENEFITS	1,266,985	1,058,957
			521 GENERAL SERVICES	106,679	98,864
			525 CONTRACTED SERVICES	168,000	236,610
			551 MATERIALS, GOODS & SUPPLIES	98,900	137,500
			559 UTILITIES	578,900	587,100
			580 FINANCIAL SERVICES CHARGES	967,714	967,682
			596 INTER-CITY TRANSFERS (596)	98,650	98,650
			Total	3,285,828	3,185,362
			Total Department: 525 - RECREATION FACILITIES	2,597,858	2,547,912
600	PW DIRECTOR OF ENGINEERING AND DEVELOPMENT	Revenues	450 REV. FROM OWN SOURCES	0	0
			480 CONDITIONAL GRANTS	(50,270)	(50,000)
			Total	(50,270)	(50,000)
		Expenses	510 SALARIES, WAGES & BENEFITS	420,788	436,732
			521 GENERAL SERVICES	20,292	9,900
			525 CONTRACTED SERVICES	21,000	8,415
			551 MATERIALS, GOODS & SUPPLIES	6,700	3,650
			574 TRANSFERS TO ORGANIZATIONS	101,900	101,900
			596 INTER-CITY TRANSFERS (596)	20,050	15,000

Operating Summary by Department - 2019 Interim Budget based on 2018 Approved Budget

Department		Account Type	GL Category	2017 Budget	2018 Budget	
			Total	590,730	575,597	
		Total Department: 600 - PW DIRECTOR OF ENGINEERING AND DEVELOPMENT			540,460	525,597
625	PW-EQUIPMENT POOL	Revenues	450 REV. FROM OWN SOURCES	0	0	
			496 INTER-CITY TRANSFERS (496)	(1,886,794)	(1,782,130)	
			Total	(1,886,794)	(1,782,130)	
		Expenses	510 SALARIES, WAGES & BENEFITS	198,991	276,814	
			521 GENERAL SERVICES	81,838	70,000	
			525 CONTRACTED SERVICES	45,000	44,550	
			551 MATERIALS, GOODS & SUPPLIES	435,420	462,350	
			576 TRANSFERS TO RESERVES	978,045	801,976	
			596 INTER-CITY TRANSFERS (596)	147,500	126,440	
			Total	1,886,794	1,782,130	
		Total Department: 625 - PW-EQUIPMENT POOL				
650	AIRPORT OPERATIONS	Revenues	410 TAXES & G.I.L.	(915)	0	
			440 SALES OF GOOD & SERVICES	(6,500)	(6,000)	
			450 REV. FROM OWN SOURCES	(2,500)	(1,500)	
			Total	(9,915)	(7,500)	
		Expenses	510 SALARIES, WAGES & BENEFITS	4,000	7,500	
			521 GENERAL SERVICES	10,348	10,175	
			525 CONTRACTED SERVICES	115,000	162,360	
			551 MATERIALS, GOODS & SUPPLIES	500	500	
			580 FINANCIAL SERVICES CHARGES	1,152	1,152	
			596 INTER-CITY TRANSFERS (596)	26,000	26,000	
			Total	157,000	207,687	
		Total Department: 650 - AIRPORT OPERATIONS			147,085	200,187
700	PW-FACILITIES	Revenues	450 REV. FROM OWN SOURCES	(214,897)	(217,897)	
			480 CONDITIONAL GRANTS	(8,755)	(8,755)	
			492 TRANSFERS FROM RESERVES	(19,407)	0	
			496 INTER-CITY TRANSFERS (496)	(53,626)	(53,223)	
			Total	(296,685)	(279,875)	
		Expenses	510 SALARIES, WAGES & BENEFITS	714,764	752,469	
			521 GENERAL SERVICES	154,376	141,350	
			525 CONTRACTED SERVICES	163,650	173,894	
			551 MATERIALS, GOODS & SUPPLIES	90,075	125,825	
			559 UTILITIES	789,225	793,638	
			580 FINANCIAL SERVICES CHARGES	591,379	591,379	
			596 INTER-CITY TRANSFERS (596)	50,425	50,575	
			Total	2,553,894	2,629,130	
		Total Department: 700 - PW-FACILITIES			2,257,209	2,349,255
750	PW-TRANSPORTATION	Revenues	410 TAXES & G.I.L.	(48,910)	0	
			450 REV. FROM OWN SOURCES	0	(1,500)	
			480 CONDITIONAL GRANTS	0	(84,545)	
			Total	(48,910)	(86,045)	
		Expenses	510 SALARIES, WAGES & BENEFITS	763,300	836,429	
			521 GENERAL SERVICES	1,000	1,500	
			525 CONTRACTED SERVICES	249,500	190,575	
			551 MATERIALS, GOODS & SUPPLIES	225,000	241,000	
			559 UTILITIES	0	1,000	

Operating Summary by Department - 2019 Interim Budget based on 2018 Approved Budget

Department		Account Type	GL Category	2017 Budget	2018 Budget
			576 TRANSFERS TO RESERVES	0	0
			580 FINANCIAL SERVICES CHARGES	55,586	53,203
			596 INTER-CITY TRANSFERS (596)	592,740	572,990
			Total	1,887,126	1,896,697
			Total Department: 750 - PW-TRANSPORTATION	1,838,216	1,810,652
775	PW-PARKS	Revenues	430 SALES TO OTHER GOV'TS	(16,750)	(41,250)
			440 SALES OF GOOD & SERVICES	(47,650)	(69,498)
			450 REV. FROM OWN SOURCES	(12,305)	(15,500)
			480 CONDITIONAL GRANTS	0	0
			Total	(76,705)	(126,248)
		Expenses	510 SALARIES, WAGES & BENEFITS	496,205	428,301
			521 GENERAL SERVICES	9,046	4,600
			525 CONTRACTED SERVICES	17,000	6,435
			551 MATERIALS, GOODS & SUPPLIES	77,400	65,500
			576 TRANSFERS TO RESERVES	10,000	12,000
			596 INTER-CITY TRANSFERS (596)	264,976	234,923
			Total	874,627	751,759
			Total Department: 775 - PW-PARKS	797,922	625,511
800	PW-UTILITIES	Revenues	440 SALES OF GOOD & SERVICES	(6,583,090)	(6,749,177)
			450 REV. FROM OWN SOURCES	(24,970)	(25,726)
			492 TRANSFERS FROM RESERVES	0	(42,000)
			496 INTER-CITY TRANSFERS (496)	(100,125)	(102,130)
			Total	(6,708,185)	(6,919,033)
		Expenses	510 SALARIES, WAGES & BENEFITS	1,241,272	1,363,233
			521 GENERAL SERVICES	135,564	124,540
			525 CONTRACTED SERVICES	399,410	384,558
			551 MATERIALS, GOODS & SUPPLIES	739,316	766,810
			559 UTILITIES	403,650	415,500
			576 TRANSFERS TO RESERVES	1,657,503	1,779,751
			580 FINANCIAL SERVICES CHARGES	708,720	778,581
			596 INTER-CITY TRANSFERS (596)	1,422,750	1,306,060
			Total	6,708,185	6,919,033
			Total Department: 800 - PW-UTILITIES	()	
850	PW-SOLID WASTE	Revenues	410 TAXES & G.I.L.	(51,759)	(52,277)
			430 SALES TO OTHER GOV'TS	(37,790)	(38,168)
			440 SALES OF GOOD & SERVICES	(1,741,553)	(1,785,091)
			450 REV. FROM OWN SOURCES	(606,000)	(620,700)
			496 INTER-CITY TRANSFERS (496)	(196,635)	(200,570)
			Total	(2,633,737)	(2,696,806)
		Expenses	510 SALARIES, WAGES & BENEFITS	720,213	792,097
			521 GENERAL SERVICES	15,996	20,600
			525 CONTRACTED SERVICES	422,500	420,750
			551 MATERIALS, GOODS & SUPPLIES	3,000	5,500
			559 UTILITIES	150	150
			576 TRANSFERS TO RESERVES	213,002	168,112
			580 FINANCIAL SERVICES CHARGES	233,313	233,312
			596 INTER-CITY TRANSFERS (596)	1,025,564	1,056,285
			Total	2,633,737	2,696,806

Operating Summary by Department - 2019 Interim Budget based on 2018 Approved Budget

Department	Account Type	GL Category	2017 Budget	2018 Budget
		Total Department: 850 - PW-SOLID WASTE		
Total			(528,441)	(345,873)
Transfer to Capital Reserves			526,500	340,000
Net Surplus			(1,941)	(5,873)