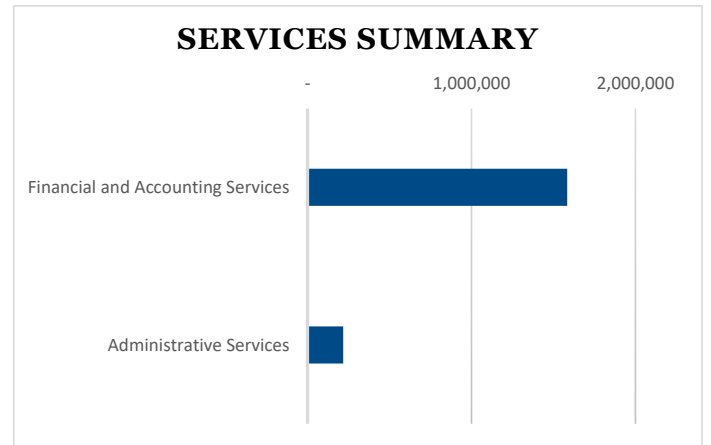
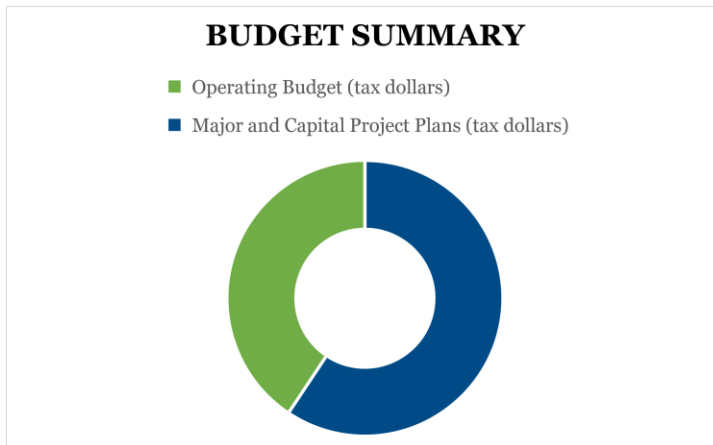


DEPARTMENT HEAD **Natasha Wice**

	2023 Budget	2023 Actual	2024 Budget	2025 Proposed Budget	Budget change from 2024 (\$)	Budget change from 2024 (%)
BUDGET SUMMARY						
Operating Budget (tax dollars)	1,467,796	1,996,208	1,649,398	1,801,929	152,531	9.25%
Major and Capital Project Plans (tax dollars)	32,600	30,300	2,057,000	2,630,750	573,750	
New Initiatives	-	-	-	-	-	
Department total	\$ 1,500,396	\$ 2,026,508	\$ 3,706,398	\$ 4,432,679	\$ 726,281	

SERVICES SUMMARY						
Financial and Accounting Services	1,275,938	1,586,312	1,431,313	1,584,694	153,381	10.72%
Administrative Services	191,858	409,896	218,085	217,235	(850)	-0.39%
Tax dollars required	\$ 1,467,796	\$ 1,996,208	\$ 1,649,398	\$ 1,801,929	\$ 152,531	



FINANCE

Financial and Accounting Services

SERVICE OVERVIEW

The Finance department is managed by the director of finance who leads a team of 13 full-time staff. The department provides financial services for Leduc County.

We are responsible for a variety of functions, including:

- Coordinating the development, maintenance and reporting of the County's \$125-million budget.
- Issuing approximately 11,600 tax notices and collecting the corresponding payments.
- Issuing over 5,500 payments to vendors.
- Maintaining 3,500 accounts, from invoicing to collections.
- Processing approximately 64,000 payments.
- Reception services, including answering the main phone line and directing roughly 10,000 calls per year.
- Management of 1,483 utility customer accounts.
- Processing payroll for county staff and Council.
- Oversight of municipal investments.
- Oversight of the procurement function.
- Preparing financial documents and reports.
- Liaising and providing support to an external auditor for the annual financial statement audit.

This service area includes the earnings and benefits for all staff within the department.

OPERATING BUDGET	REVENUE AND EXPENSE BUDGET	2023 Budget	2023 Actual	2024 Budget	2025 Proposed Budget	Budget change from 2024 (\$)	Budget change from 2024 (%)
1-300	Sales of goods and services to other governments	(21,070)	(21,071)	(21,070)	(3,000)	18,070	-85.76%
1-400	Sales of goods and services to individuals	(44,650)	(38,789)	(44,650)	(44,650)	-	0.00%
1-500	Other revenue from own resources	(50,012)	(197,989)	(53,012)	(78,012)	(25,000)	47.16%
1-900	Other transactions	(9,342)	(9,372)	(9,342)	(9,342)	-	0.00%
Total Revenues		(125,074)	(267,221)	(128,074)	(135,004)	(6,930)	
2-100	Earnings and benefits	1,253,937	1,173,957	1,398,992	1,501,844	102,852	7.35%
2-200	General services - contracted	144,798	148,997	158,045	216,004	57,959	36.67%
2-500	Goods, supplies and materials purchase	2,277	579	2,350	1,850	(500)	-21.28%
2-700	Reserves, transfers, and grants	-	530,000	-	-	-	0.00%
Total Expenses		1,401,012	1,853,533	1,559,387	1,719,698	160,311	
TOTAL	SERVICE LEVEL OPERATING BUDGET	\$ 1,275,938	\$ 1,586,312	\$ 1,431,313	\$ 1,584,694	\$ 153,381	

Summary of Changes

	2024 Budget	2025 Proposed Budget	Budget change from 2024	Explanation
1-300	(21,070)	(3,000)	18,070	• 2024 was the final payment relating to the Devon annexation.
1-400	(44,650)	(44,650)	-	
1-500	(53,012)	(78,012)	(25,000)	• Increases to Municipal Reserve land leases and road allowance permit revenue to align with actuals.
1-900	(9,342)	(9,342)	-	
Revenue	(128,074)	(135,004)	(6,930)	

FINANCE

Financial and Accounting Services

2-100	1,398,992	1,501,844	102,852	<ul style="list-style-type: none"> • Increase related to changes in earnings and benefits.
2-200	158,045	216,004	57,959	<ul style="list-style-type: none"> • Increase of \$30k to maintain the existing financial software. • Increase of \$36k for the first full year of budgeting software. • Decrease of \$4k for maintenance of the current financial software server. • Minor decreases in professional development and memberships to align with actuals.
2-500	2,350	1,850	(500)	<ul style="list-style-type: none"> • Minor decrease in equipment and machine parts to align with actuals.
Expense	1,559,387	1,719,698	160,311	

FINANCE

Administrative Services

SERVICE OVERVIEW

The administrative services function of the Finance department oversees the centralized purchasing process relating to corporate stationery, postage, coffee services and external audit services.

OPERATING BUDGET	REVENUE AND EXPENSE BUDGET	2023 Budget	2023 Actual	2024 Budget	2025 Proposed Budget	Budget change from 2024 (\$)	Budget change from 2024 (%)
1-500	Other revenue from own resources	(1,700)	(2,085)	(1,700)	(1,700)	-	0.00%
	Total Revenues	(1,700)	(2,085)	(1,700)	(1,700)	-	
2-200	General services - contracted	115,858	96,462	145,985	153,685	7,700	5.27%
2-500	Goods, supplies and materials purchase	60,900	52,608	57,000	46,500	(10,500)	-18.42%
2-700	Reserves, transfers and grants	-	244,577	-	-	-	0.00%
2-800	Financial service charges	16,800	18,334	16,800	18,750	1,950	11.61%
	Total Expenses	193,558	411,981	219,785	218,935	(850)	
TOTAL	SERVICE LEVEL OPERATING BUDGET	\$ 191,858	\$ 409,896	\$ 218,085	\$ 217,235	\$ (850)	

Summary of Changes

	2024 Budget	2025 Proposed Budget	Budget change from 2024	Explanation
1-500	(1,700)	(1,700)	-	
Revenue	(1,700)	(1,700)	-	
2-200	145,985	153,685	7,700	• Increases to memberships and audit fees to align with actuals.
2-500	57,000	46,500	(10,500)	• Decreases in coffee and stationery to align with actuals.
2-800	16,800	18,750	1,950	• Increases in financial service charges to account for an increase in transactions due to growth in the County.
Expenses	219,785	218,935	(850)	

FINANCE

GENERAL LEDGER	DESCRIPTION	B2023	A2023	B2024	B2025	CHANGE FROM B2024	B2026	B2027
1-300-351	OTHER LOCAL GOVERNMENTS	21,070	21,071	21,070	3,000	-18,070	3,000	3,000
1-300	SALES OF GOODS & SVS TO OTHER GOV	21,070	21,071	21,070	3,000	-18,070	3,000	3,000
1-400-411	SALE OF MAPS	1,600	1,502	1,600	1,600	0	1,600	1,600
1-400-413	SALE OF SERVICES-TAX CERTIFICATES	42,000	37,075	42,000	42,000	0	42,000	42,000
1-400-415	SALE OF SERVICES-COMPUTER PRINTOUTS	500	163	500	500	0	500	500
1-400-419	OTHER	550	50	550	550	0	550	550
1-400	SALES OF GOODS & SVS TO INDIVIDUALS	44,650	38,789	44,650	44,650	0	44,650	44,650
1-500-562	BUILDING RENTAL	12	12	12	12	0	12	12
1-500-564	LAND RENTAL	42,000	106,834	45,000	70,000	25,000	70,000	70,000
1-500-599	MISCELLANEOUS	9,700	93,228	9,700	9,700	0	9,700	9,700
1-500	OTHER REVENUE FROM OWN SOURCES	51,712	200,073	54,712	79,712	25,000	79,712	79,712
1-800-842	REGULAR OPERATING GRANT	25,000	23,312	254,637	0	-254,637	0	0
1-800	CONDITIONAL GRANTS FR OTHER GOV	25,000	23,312	254,637	0	-254,637	0	0
1-900-921	DRAWN FROM OPERATING RESERVES	0	0	688,863	0	-688,863	0	0
1-900-961	RECOVERIES - INTERNAL	9,342	9,372	9,342	9,342	0	9,342	9,342
1-900	OTHER TRANSACTIONS	9,342	9,372	698,205	9,342	-688,863	9,342	9,342
REVENUE BUDGET REVENUE		151,774	292,618	1,073,274	136,704	-936,570	136,704	136,704
2-100	EARNINGS & BENEFITS	1,253,937	1,173,957	1,398,992	1,501,844	102,852	1,501,844	1,501,844
2-200-211	MILEAGE REGULAR	385	261	400	400	0	400	400
2-200-212	SUBSISTENCE REGULAR	495	377	700	700	0	700	700
2-200-213	MILEAGE CONVENTIONS	1,230	1,531	3,100	2,250	-850	2,250	2,250
2-200-214	SUBSISTENCE CONVENTIONS	2,260	4,318	5,340	3,190	-2,150	3,190	3,190
2-200-215	FREIGHT/COURIER	95	78	95	95	0	95	95

FINANCE

GENERAL LEDGER	DESCRIPTION	B2023	A2023	B2024	B2025	CHANGE FROM B2024	B2026	B2027
2-200-216	POSTAGE	33,000	22,054	40,000	40,000	0	40,000	40,000
2-200-217	TELEPHONE	600	551	600	600	0	600	600
2-200-221	ADVERTISING	20	724	20	20	0	20	20
2-200-222	PUBLICATION, PRINTING & BINDING	2,940	4,441	3,500	16,870	13,370	16,870	16,870
2-200-224	MEMBERSHIPS	40,563	29,723	43,545	45,410	1,865	45,410	45,410
2-200-225	REGISTRATION-REGULAR	6,103	2,435	5,470	7,394	1,924	7,394	7,394
2-200-226	REGISTRATION-CONVENTIONS	2,390	2,250	4,900	3,400	-1,500	3,400	3,400
2-200-231	AUDITOR FEES	35,100	36,100	38,600	40,400	1,800	40,400	40,400
2-200-234	CONSULTING FEES	25,000	23,312	62,500	0	-62,500	0	0
2-200-241	COMPUTER PROGRAMMING	122,415	126,601	536,700	198,900	-337,800	198,900	198,900
2-200-249	OTHER PROFESSIONAL SERVICES	1,000	0	473,000	1,000	-472,000	1,000	1,000
2-200-257	MAINT AGREEMENT FOR EQUIPMENT	3,000	3,836	4,000	0	-4,000	0	0
2-200-263	RENTAL OF EQUIPMENT	1,860	2,899	1,860	1,860	0	1,860	1,860
2-200-299	MISCELLANEOUS SERVICES	7,200	7,279	23,200	7,200	-16,000	7,200	7,200
2-200	GENERAL SERVICES-CONTRACTED	285,656	268,771	1,247,530	369,689	-877,841	369,689	369,689
2-500-511	FOOD	19,327	14,088	20,000	14,500	-5,500	14,500	14,500
2-500-512	STATIONARY/GENERAL	35,150	25,471	35,150	30,150	-5,000	30,150	30,150
2-500-519	OTHER SUPPLIES	200	110	200	200	0	200	200
2-500-523	EQUIPMENT & MACHINE PARTS	8,500	13,519	4,000	3,500	-500	3,500	3,500
2-500	GOODS,SUPPLIES & MATERIALS PURCHASED	63,177	53,187	59,350	48,350	-11,000	48,350	48,350
2-700-762	CONTRIBUTION TO CAPITAL FUND	32,600	30,300	2,057,000	0	-2,057,000	0	0

FINANCE

GENERAL LEDGER	DESCRIPTION	B2023	A2023	B2024	B2025	CHANGE FROM B2024	B2026	B2027
2-700-763	ADDITION TO OPERATING ALLOWANCE	0	244,577	0	0	0	0	0
2-700-764	ADDITION TO OPERATING RESERVE	0	530,000	0	0	0	0	0
2-700	RESERVES, TRANSFERS & GRANTS	32,600	804,877	2,057,000	0	-2,057,000	0	0
2-800-891	BANK SERVICE CHARGES	16,800	18,308	16,800	18,750	1,950	19,000	19,250
2-800-892	BANK OVER/SHORT	0	26	0	0	0	0	0
2-800	FINANCIAL SERVICE CHARGES	16,800	18,334	16,800	18,750	1,950	19,000	19,250
EXPENSE BUDGET	EXPENSE	1,652,170	2,319,126	4,779,672	1,938,633	-2,841,039	1,938,883	1,939,133
OPS BUD	REVENUE AND EXPENSE BUDGET	-1,500,396	-2,026,508	-3,706,398	-1,801,929	1,904,469	-1,802,179	-1,802,429
BUDGET SURPLUS	BUDGET SURPLUS	-1,500,396	-2,026,508	-3,706,398	-1,801,929	1,904,469	-1,802,179	-1,802,429