

**RM of Springfield  
Income Statement (General Operating Fund)  
December YTD (2008 & 2007)**

	-----2008-----		-----2007-----		-----Variance (Under Budget)-----			
	Budget	Actual	Actual	Budget	Budget (Act-Bud)		Actual (08-07)	
					\$	%	\$	%
<b>REVENUE:</b>								
Tax Levy	17,611,191	17,612,127	16,818,647	16,853,769	936	0	793,480	5
Grants In Lieu	763,390	763,828	744,880	764,402	438	0	18,948	3
<b>SCHOOL TAXES</b>	<b>(11,902,527)</b>	<b>(11,902,527)</b>	<b>(11,501,614)</b>	<b>(11,501,614)</b>	<b>0</b>	<b>0</b>	<b>(400,913)</b>	<b>3</b>
Taxes Added	510,000	409,881	523,274	500,000	(100,119)	(20)	(113,393)	(22)
<b>TAXATION</b>	<b>6,982,054</b>	<b>6,883,309</b>	<b>6,585,187</b>	<b>6,616,556</b>	<b>(98,745)</b>	<b>(1)</b>	<b>298,121</b>	<b>5</b>
Licences	179,650	222,036	163,886	155,900	42,386	24	58,150	35
Fees/Fines	222,700	332,423	223,072	205,600	109,723	49	109,351	49
Admin. Serv.	45,100	44,292	103,781		(808)	(2)	(59,490)	(57)
Sale of Services	749,450	921,576	312,434	253,000	172,126	23	609,143	195
Sale of Goods	570,000	483,629	469,280	315,000	(86,371)	(15)	14,349	3
Ded//Levies	249,500	358,986	744,286	223,000	109,486	44	(385,300)	(52)
<b>LIC/FEE/G &amp; S</b>	<b>2,016,400</b>	<b>2,362,942</b>	<b>2,016,739</b>	<b>1,152,500</b>	<b>346,542</b>	<b>17</b>	<b>346,202</b>	<b>17</b>
EPH (CC & Dugald)	99,000	95,380	97,848	98,000	(3,621)	(4)	(2,469)	(3)
Leases	16,800	23,846	22,233	21,000	7,046	42	1,613	7
Investments	42,000	118,873	51,794	77,000	76,873	183	67,079	130
Tax penalties	70,000	142,282	108,948	135,000	72,282	103	33,334	31
<b>EPH/LEASE/INVEST</b>	<b>227,800</b>	<b>380,381</b>	<b>280,823</b>	<b>331,000</b>	<b>152,581</b>	<b>67</b>	<b>99,557</b>	<b>35</b>
Grants	1,522,452	1,453,755	2,015,538	1,678,727	(68,697)	(5)	(561,783)	(28)
Other	324,000	428,482	687,861	475,000	104,482	32	(259,378)	(38)
Trfr Acc. Sur		575,409		352,587	575,409		575,409	
<b>GRANTS/OTHER</b>	<b>1,846,452</b>	<b>2,457,647</b>	<b>2,703,399</b>	<b>2,506,314</b>	<b>611,195</b>	<b>33</b>	<b>(245,752)</b>	<b>(9)</b>
<b>TOTAL REVENUE</b>	<b>11,072,706</b>	<b>12,084,278</b>	<b>11,586,149</b>	<b>10,606,370</b>	<b>1,011,573</b>	<b>9</b>	<b>498,129</b>	<b>4</b>
<b>EXPENSES</b>								
Gen. Govt.	1,342,880	1,266,235	1,269,160	1,299,586	(76,645)	(6)	(2,925)	(0)
Maintenance	59,600	44,331	51,311	54,900	(15,269)	(26)	(6,979)	(14)
Land/Beautification	2,000	10,187	16,781	59,000	8,187	409	(6,594)	(39)
Reg/Ind/PR	87,000	7,167	28,492	77,000	(79,833)	(92)	(21,325)	(75)
<b>GEN/MNTCE/DEV</b>	<b>1,491,480</b>	<b>1,327,921</b>	<b>1,365,744</b>	<b>1,490,486</b>	<b>(163,559)</b>	<b>(11)</b>	<b>(37,823)</b>	<b>(3)</b>
Planning	282,050	249,724	177,844	201,800	(32,326)	(11)	71,880	40
Inspections	95,470	105,817	88,585	93,100	10,347	11	17,231	19
<b>PLAN/INSPECT</b>	<b>377,520</b>	<b>355,540</b>	<b>266,430</b>	<b>294,900</b>	<b>(21,980)</b>	<b>(6)</b>	<b>89,111</b>	<b>33</b>
Recreation	300,615	316,698	283,431	272,000	16,083	5	33,267	12
SWARPC		2,039	0		2,039		2,039	
Museums	10,000	11,985	9,261	10,000	1,985	20	2,724	29
Library	138,250	89,227	50,957	51,600	(49,023)	(35)	38,270	75
HandiVan	30,000	20,460	20,000		(9,540)	(32)	460	2
PHW/Cemeteries	43,900	40,820	40,093	59,900	(3,080)	(7)	727	2
EPH	65,200	58,392	68,021	85,000	(6,808)	(10)	(9,629)	(14)
<b>REC/MUS/LIB/SEN</b>	<b>587,965</b>	<b>539,621</b>	<b>471,763</b>	<b>478,500</b>	<b>(48,344)</b>	<b>(8)</b>	<b>67,858</b>	<b>14</b>
Police	192,961	176,150	158,864	200,011	(16,811)	(9)	17,285	11
Fire	335,818	390,255	387,034	331,700	54,437	16	3,222	1
Emerg. Dis. & 911	52,683	43,280	729,952	691,500	(9,403)	(18)	(686,672)	(94)
Animal Control	29,237	24,629	24,160	29,100	(4,608)	(16)	469	2
<b>PROTECTIVE SERV</b>	<b>610,699</b>	<b>634,314</b>	<b>1,300,010</b>	<b>1,252,311</b>	<b>23,615</b>	<b>4</b>	<b>(665,696)</b>	<b>(51)</b>
PW Mgt. & Road Com	458,160	593,037	459,194	355,000	134,877	29	133,843	29
Eng/Shop/Equip	194,400	452,864	198,213	239,000	258,464	133	254,651	128
Roads	2,642,426	2,536,466	2,548,462	2,072,895	(105,960)	(4)	(11,996)	(0)
Dust Control	290,000	232,205	107,344	289,105	(57,795)	(20)	124,861	116
Brushing	20,000	42,668	23,927	26,000	22,668	113	18,741	78
Sidewalks	30,000	8,412	48,646	48,000	(21,588)	(72)	(40,235)	(83)
Sewer/Street Cleaninç	10,000	8,673	6,785	6,500	(1,327)	(13)	1,888	28
Snow Clearing	323,500	316,238	317,262	330,000	(7,262)	(2)	(1,024)	(0)
Bridges/Culverts	255,500	218,407	83,287	295,000	(37,093)	(15)	135,120	162
Street Lights/Traffic	150,000	157,378	150,224	154,500	7,378	5	7,155	5
Garbage	716,500	736,676	639,444	592,000	20,176	3	97,232	15
Pests/Weeds	133,980	142,393	142,386	136,000	8,413	6	6	0
Drainage	706,902	587,342	613,400	766,600	(119,560)	(17)	(26,057)	(4)
<b>PUBLIC WORKS</b>	<b>5,931,368</b>	<b>6,032,758</b>	<b>5,338,573</b>	<b>5,310,600</b>	<b>101,390</b>	<b>2</b>	<b>694,185</b>	<b>13</b>
Fiscal Services	577,170	1,114,571	199,497	225,100	537,401	93	915,074	459
Reserves Transfers	1,465,436	2,028,120	2,180,319	1,335,252	562,683	38	(152,200)	(7)
All for Tax Assets	31,067	31,067	219,221	219,221	0	0	(188,154)	(86)
<b>FISCAL/TRANS/ALL</b>	<b>2,073,674</b>	<b>3,173,758</b>	<b>2,599,038</b>	<b>1,779,573</b>	<b>1,100,084</b>	<b>53</b>	<b>574,720</b>	<b>22</b>
<b>TOTAL EXPENSES</b>	<b>11,072,706</b>	<b>12,063,912</b>	<b>11,341,557</b>	<b>10,606,370</b>	<b>991,206</b>	<b>9</b>	<b>722,354</b>	<b>6</b>
<b>SURPLUS (DEFICIT)</b>	<b>0</b>	<b>20,366</b>	<b>244,592</b>	<b>0</b>	<b>20,366</b>		<b>(224,225)</b>	<b>(92)</b>

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**Narrative Summary (Positive):**

**1 Total Revenue \$12.1M. Favourable variance \$1.01M / 9% over budget & \$.498M 4% over 2007.**

**2 Total Expense \$12.1M. Unfavourable variance \$.9M / 9% over budget & \$.722 / 6% over 2007.**

**3 \$20,366 surplus after \$200,000 special reserve transfer, otherwise would have been \$220,366. \$224,225 less than 2007 due to special transfer (stated would be done last year).**

**4 Significant Revenue Variances by Category:**

1 Taxation \$98,745 (1%) under budget & 298,121 (5%) over 2007.

2 Licenses/Fees Good & Serv \$346,542 (17%) over budget & \$346,202 (17%) over 2007.

3 Elderly Persons, Leases, Investments \$152,581 (67%) over budget & \$99,557 (35%) over 2007.

4 Grants & Other \$611,195 (33%) over budget & \$245,752 (9%) under budget.

**5 Significant Expenses Variances by Department:**

1 Gen Govt/Mntce/Deve \$163,559 (11%) under budget & \$37,823 (3%) under 2007.

2 Plan/Inspections \$21,980 (6%) under budget & \$89,111 (33%) over 2007.

3 Rec/Mus/Lib/Seniors \$48,344 (8%) under budget & \$67,858 (14%) over 2007.

4 Protective Services & Emerg. Dis. \$23,615 (4%) over budget & \$665,696 (51%) under 2007.

5 Public Works \$101,390 (2%) over budget & \$694,185 (13%) over 2007.

6 Fiscal/Reserve Transfers/Allowance \$1,100,084 (53%) over budget & \$574,720 (22%) over 2007.

**RM of Springfield  
Variance Analysis (General Operating Fund)  
December YTD (2008 & 2007)**

<u>Category or Department</u>	<u>Budget Variance (Actual - Budget)</u>				<u>Actual Variance (2008 - 2007)</u>			
	<u>Favourable</u>		<u>Unfavourable</u>		<u>Favourable</u>		<u>Unfavourable</u>	
	<u>Over Budget</u>		<u>Under Budget</u>		<u>Over Budget</u>		<u>Under Budget</u>	
	<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>
<b>REVENUE:</b>								
Taxation			(98,745)	(1)	298,121	5		
Lic/Fees/Goods & Services	346,542	17			346,202	17		
EPH/Lease/Investment	152,581	67			99,557	35		
Grants/Other	611,195	33					(245,752)	(9)
<b>Gross Total Revenue</b>	<b>1,110,318</b>		<b>(98,745)</b>		<b>743,880</b>		<b>(245,752)</b>	
<b>NET TOTAL REVENUE</b>	<b>1,011,573</b>	<b>9</b>			<b>498,128</b>	<b>4</b>		
<b>EXPENSES:</b>								
Gen/Mntce/Dev	(163,559)	(11)			(37,823)	(3)		
Plan/inspections	(21,980)	(6)					89,111	33
Rec/Mus/Lib/Seniors	(48,344)	(8)					67,858	14
Protective Services & Emg. Dis.			23,615	4	(665,696)	(51)		
Public Works			101,390	2			694,185	13
Fiscal/Transfer/Allowance			1,100,084	53			574,720	22
<b>Gross Total Expense</b>	<b>(233,883)</b>		<b>1,225,089</b>		<b>(703,519)</b>		<b>1,425,874</b>	
<b>NET TOTAL EXPENSES</b>			<b>991,206</b>	<b>9</b>			<b>722,355</b>	<b>6</b>
<b>SURPLUS (DEFICIT)</b>	<b>20,367</b>						<b>224,227</b>	

**Note** Fiscal/Transfer are in fact favourable variances as more money was transferred to the reserves and a new method of recording reserve and capital fund expense transactions in the general fund.