

Attachment 1

FAC Line By Line
 1012: FINANCE DIRECTOR'S OFFICE
 Report Run: April 24, 2024 10:32 AM



	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
Gross Expenditures:								
61001: SALARIES - F/T	250,104	252,843	284,039	295,496	295,496	11,457	4.0%	
61004: VACATION PAY	-	943	-	-	-	-	-	
61005: SICK PAY	667	5,233	800	-	-	(800)	(100.0%)	
61090: YEAR END ACCRUALS	(6,620)	471	5,768	-	-	(5,768)	(100.0%)	
61101: BENEFITS - OMERS	29,823	31,488	34,908	36,635	36,635	1,727	4.9%	
61102: BENEFITS - EHT	4,931	5,325	5,660	5,839	5,839	179	3.2%	
61103: BENEFITS - WSIB	1,331	1,263	1,363	2,246	2,246	883	64.8%	
61104: BENEFITS - CPP	6,863	7,225	7,535	7,995	7,995	460	6.1%	
61105: BENEFITS - EI	2,700	2,824	2,822	2,947	2,947	126	4.5%	
61106: BENEFITS - DENTAL	3,879	3,146	3,470	3,696	3,696	226	6.5%	
61107: BENEFITS - HEALTH	5,999	5,057	5,960	5,808	5,808	(152)	(2.5%)	
61108: BENEFITS - LTD/ADD	5,348	7,615	8,608	7,666	7,666	(942)	(10.9%)	
61109: BENEFITS - OTHER	547	-	-	1,138	1,138	1,138	-	
61902: SALARY SAVINGS	-	-	-	(37,000)	(37,000)	(37,000)	-	
Subtotal: 61000: SALARIES AND BENEFITS	305,571	323,433	360,932	332,466	332,466	(28,466)	(7.9%)	
62001: OFFICE SUPPLIES	3,109	1,791	3,265	3,700	3,700	435	13.3%	
62005: SUBSCRIPTIONS/PUBLICATIONS	203	-	-	500	500	500	-	
62008: COMPUTER SUPPLIES	-	-	23	-	-	(23)	(100.0%)	
62045: MEETING EXPENSES	-	102	2,814	1,000	1,000	(1,814)	(64.5%)	
62059: FOI EXPENSES	-	19	-	-	-	-	-	
62999: CLEARING/SUSPENSE ACCOUNT	(1)	63	(422)	-	-	422	100.0%	
Subtotal: 62000: MATERIALS AND SUPPLIES	3,311	1,975	5,681	5,200	5,200	(481)	(8.5%)	
64008: MOBILE PLAN CHARGES	4,604	2,823	2,797	3,303	3,303	506	18.1%	
64013: COURSES & SEMINARS	-	-	20	450	450	430	2180.8%	

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	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
64014: MANDATORY COURSES & SEMINARS	102	814	-	5,650	5,650	5,650	-	
64015: MEMBERSHIPS	3,664	1,645	2,747	3,800	3,800	1,053	38.3%	
64016: MILEAGE	-	-	-	50	50	50	-	
64017: VEHICLE ALLOWANCE	803	3,606	4,270	3,942	3,942	(328)	(7.7%)	
64018: GENERAL OFFICE EQUIPMENT	3,196	548	5,874	500	500	(5,374)	(91.5%)	
64030: CONSULTING	2,213	10,965	5,571	15,000	15,000	9,429	169.2%	
64032: PHOTOCOPIER CHARGES	10,863	10,761	12,555	10,761	10,761	(1,794)	(14.3%)	
64033: PRINTING	3,048	4,184	5,439	1,500	1,500	(3,939)	(72.4%)	
64035: AUDIT FEES	53,327	35,179	69,767	68,000	68,000	(1,767)	(2.5%)	
64045: CONTRACTS	817	-	-	-	-	-	-	
Subtotal: 64000: SERVICES AND CONSULTANTS	82,637	70,525	109,040	112,956	112,956	3,916	3.6%	
Expenses Budgeted	391,519	395,933	475,652	450,621	450,621	(25,031)	(5.3%)	
Revenues:								
56126: OTHER USER FEES	200	(307)	-	-	-	-	-	
Subtotal: 50000: REVENUES	200	(307)	-	-	-	-	-	
41003: TRANSFERS FROM RESERVES	-	-	(9,000)	(9,000)	(9,000)	-	-	
Subtotal: 41000: TRANSFERS FROM RESERVE	-	-	(9,000)	(9,000)	(9,000)	-	-	
Revenues Budgeted	200	(307)	(9,000)	(9,000)	(9,000)	-	-	
Total Levy	391,719	395,626	466,652	441,621	441,621	(25,031)	5.4%	

FAC Line By Line
1009: PROCUREMENT SERVICES
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	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
Gross Expenditures:								
61001: SALARIES - F/T	397,789	438,709	484,782	502,292	502,292	17,511	3.6%	
61002: SALARIES - O/T	9,005	9,258	11,188	-	-	(11,188)	(100.0%)	
61003: SALARIES - P/T	1,960	-	-	-	-	-	-	
61004: VACATION PAY	1,257	984	-	-	-	-	-	
61005: SICK PAY	2,889	8,429	7,994	-	-	(7,994)	(100.0%)	
61006: LIEU TIME	1,646	-	-	-	-	-	-	
61090: YEAR END ACCRUALS	(11,095)	3,016	(907)	-	-	907	100.0%	
61101: BENEFITS - OMERS	44,044	47,196	52,400	54,379	54,379	1,978	3.8%	
61102: BENEFITS - EHT	8,082	8,960	9,862	9,795	9,795	(67)	(.7%)	
61103: BENEFITS - WSIB	2,882	3,241	3,653	3,767	3,767	114	3.1%	
61104: BENEFITS - CPP	14,512	17,914	19,730	19,978	19,978	248	1.3%	
61105: BENEFITS - EI	5,862	7,004	7,433	7,368	7,368	(65)	(.9%)	
61106: BENEFITS - DENTAL	5,818	5,884	7,676	9,240	9,240	1,564	20.4%	
61107: BENEFITS - HEALTH	10,494	11,200	13,175	14,520	14,520	1,345	10.2%	
61108: BENEFITS - LTD/ADD	10,310	14,119	13,406	12,859	12,859	(547)	(4.1%)	
61109: BENEFITS - OTHER	861	-	-	1,909	1,909	1,909	-	
Subtotal: 61000: SALARIES AND BENEFITS	506,317	575,914	630,391	636,107	636,107	5,716	.9%	
62001: OFFICE SUPPLIES	17	-	-	-	-	-	-	
62045: MEETING EXPENSES	-	471	525	450	450	(75)	(14.3%)	
62060: CENTRAL SUPPLIES	(1,819)	5,339	-	-	-	-	-	
Subtotal: 62000: MATERIALS AND SUPPLIES	(1,802)	5,810	525	450	450	(75)	(14.3%)	
64013: COURSES & SEMINARS	460	322	-	900	900	900	-	
64014: MANDATORY COURSES & SEMINARS	5,013	6,162	5,062	7,000	7,000	1,938	38.3%	
64015: MEMBERSHIPS	1,725	3,265	2,399	2,700	2,700	301	12.6%	
64016: MILEAGE	-	-	381	300	300	(81)	(21.2%)	



	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
Subtotal: 64000: SERVICES AND CONSULTANTS	7,199	9,749	7,842	10,900	10,900	3,058	39.0%	
Expenses Budgeted	511,714	591,474	638,758	647,457	647,457	8,699	1.4%	
Revenues:								
Total Levy	511,714	591,474	638,758	647,457	647,457	8,699	(1.4%)	



	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
Gross Expenditures:								
61001: SALARIES - F/T	1,618,169	1,667,330	2,120,142	2,216,937	2,216,937	96,795	4.6%	
61002: SALARIES - O/T	1,558	1,496	-	6,059	6,059	6,059	-	
61003: SALARIES - P/T	-	4,030	-	9,982	9,982	9,982	-	
61004: VACATION PAY	1,975	7,692	20,980	-	-	(20,980)	(100.0%)	
61005: SICK PAY	6,916	9,083	15,583	-	-	(15,583)	(100.0%)	
61090: YEAR END ACCRUALS	(28,514)	9,808	(24,795)	-	-	24,795	100.0%	
61101: BENEFITS - OMERS	180,539	184,173	232,607	233,138	233,138	531	.2%	
61102: BENEFITS - EHT	32,007	33,207	40,177	41,581	41,581	1,404	3.5%	
61103: BENEFITS - WSIB	11,610	12,023	14,675	15,993	15,993	1,318	9.0%	
61104: BENEFITS - CPP	55,020	62,031	80,303	80,239	80,239	(64)	(.1%)	
61105: BENEFITS - EI	21,811	23,845	29,665	29,841	29,841	176	.6%	
61106: BENEFITS - DENTAL	25,930	23,243	27,445	36,960	36,960	9,515	34.7%	
61107: BENEFITS - HEALTH	43,921	38,107	46,820	58,080	58,080	11,260	24.0%	
61108: BENEFITS - LTD/ADD	45,997	56,616	59,376	54,174	54,174	(5,202)	(8.8%)	
61109: BENEFITS - OTHER	3,710	-	-	8,041	8,041	8,041	-	
Subtotal: 61000: SALARIES AND BENEFITS	2,020,649	2,132,683	2,662,977	2,791,025	2,791,025	128,048	4.8%	
62001: OFFICE SUPPLIES	1,591	713	1,248	4,000	4,000	2,752	220.6%	
62008: COMPUTER SUPPLIES	3,718	13,442	6,620	8,698	8,698	2,078	31.4%	
62011: CLOTHING ALLOWANCE	-	577	140	700	700	560	400.0%	
62019: LICENSES	380,376	32,852	513,702	358,690	358,690	(155,012)	(30.2%)	Oracle Software maintenance exp charged to wrong account, should have gone to 64046
62021: EQUIPMENT - OTHER	-	(6,088)	-	-	-	-	-	
62045: MEETING EXPENSES	319	690	868	450	450	(418)	(48.2%)	
62057: COPIERS, PRINTERS AND FAXES	136,075	146,068	157,383	152,509	152,509	(4,874)	(3.1%)	
63901: OTHER COST REALLOCATIONS	(143,762)	(152,279)	(162,925)	(152,509)	(152,509)	10,416	6.4%	



	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
Subtotal: 62000: MATERIALS AND SUPPLIES	378,317	35,975	517,036	372,538	372,538	(144,498)	(27.9%)	
64002: CONFERENCES	-	-	20	-	-	(20)	(100.0%)	
64008: MOBILE PLAN CHARGES	10,583	9,583	8,560	8,241	8,241	(319)	(3.7%)	
64013: COURSES & SEMINARS	17,924	15,446	18,691	20,000	20,000	1,309	7.0%	
64015: MEMBERSHIPS	23,590	41,300	45,134	22,016	22,016	(23,118)	(51.2%)	Expense for InfoTech Membershipcorrected twice to Memberships from Software Maintenance (\$20,657)
64016: MILEAGE	-	239	697	300	300	(397)	(56.9%)	
64018: GENERAL OFFICE EQUIPMENT	411	303	5	800	800	795	16029.0%	
64020: EQUIPMENT REPAIRS	712	262	-	1,000	1,000	1,000	-	
64021: EQUIPMENT RENTALS	-	(333)	-	-	-	-	-	
64030: CONSULTING	46,081	16,032	61,035	60,000	60,000	(1,035)	(1.7%)	
64032: PHOTOCOPIER CHARGES	90	160	118	160	160	42	36.1%	
64045: CONTRACTS	352	2,597	1,190	60,000	60,000	58,810	4940.1%	Budget for implementation of IT Strategic Plan
64046: SOFTWARE MTNCE/SUPPORT	453,772	575,072	890,284	1,150,885	1,150,885	260,601	29.3%	Missing charges for Oracle (Licenses) and duplicate removal of InfoTech Membership (Memberships)
64069: OFFICE RELOCATES	-	-	-	1,500	1,500	1,500	-	
64084: APPLICATION VENDOR SUPP	5,650	7,097	3,582	3,120	3,120	(462)	(12.9%)	
64086: CULTURAL CTR SUPPORT/SERVICES	-	3,044	(1,794)	(2,000)	(2,000)	(206)	(11.5%)	
65901: COST RECOVERY	-	-	(387)	-	-	387	100.0%	
Subtotal: 64000: SERVICES AND CONSULTANTS	559,167	670,804	1,027,134	1,326,022	1,326,022	298,888	29.1%	
Expenses Budgeted	2,958,133	2,839,462	4,207,147	4,489,585	4,489,585	282,438	6.7%	
Revenues:								
54001: FEDERAL GRANTS/CONTRIBUTION	-	(2,100)	-	-	-	-	-	



	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
54005: PROVINCIAL GRANTS/CONTRIBUTIONS	-	-	(159,981)	(100,000)	(100,000)	59,981	(37.5%)	Reduction of Safe Restart funding for IT resources implemented early due to COVID
56126: OTHER USER FEES	-	(9)	-	-	-	-	-	
Subtotal: 50000: REVENUES	-	(2,109)	(159,981)	(100,000)	(100,000)	59,981	(37.5%)	
41003: TRANSFERS FROM RESERVES	-	-	(167,414)	(262,321)	(262,321)	(94,907)	56.7%	Funding used to phase in the financial system costs. During 2023 the cost was only for a partial year.
Subtotal: 41000: TRANSFERS FROM RESERVE	-	-	(167,414)	(262,321)	(262,321)	(94,907)	56.7%	
Revenues Budgeted	-	(2,109)	(327,395)	(362,321)	(362,321)	(34,926)	(10.7%)	
Total Levy	2,958,133	2,837,353	3,879,752	4,127,264	4,127,264	247,512	(6.4%)	



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Gross Expenditures:								
62019: LICENSES	-	2,510	29,428	33,000	33,000	3,572	12.1%	
62021: EQUIPMENT - OTHER	(73)	6,088	8,938	1,000	1,000	(7,938)	(88.8%)	
Subtotal: 62000: MATERIALS AND SUPPLIES	(73)	8,598	38,366	34,000	34,000	(4,366)	(11.4%)	
64005: TELEPHONE SERVICE AGREEMENT	84,242	82,045	74,291	70,000	70,000	(4,291)	(5.8%)	
64007: LONG DISTANCE LINES	307	70	-	-	-	-	-	
64008: MOBILE PLAN CHARGES	-	8,020	1,403	-	-	(1,403)	(100.0%)	
64009: CORPORATE FAX LINES	5,463	5,542	5,266	5,720	5,720	454	8.6%	
64010: INTERNET LINE	23,232	25,531	25,595	31,450	31,450	5,855	22.9%	
64045: CONTRACTS	20,155	52,812	14,447	67,000	67,000	52,553	363.8%	YTN Invoice for Internet for \$52,000 incorrectly charged to IT Software Maintenance
64086: CULTURAL CTR SUPPORT/SERVICES	-	(3,746)	(3,090)	-	-	3,090	100.0%	
Subtotal: 64000: SERVICES AND CONSULTANTS	133,399	170,275	117,912	174,170	174,170	56,258	47.7%	
Expenses Budgeted	133,326	178,872	156,278	208,170	208,170	51,892	33.2%	
Revenues:								
54005: PROVINCIAL GRANTS/CONTRIBUTIONS	-	-	(12,750)	-	-	12,750	(100.0%)	
Subtotal: 50000: REVENUES	-	-	(12,750)	-	-	12,750	(100.0%)	
Revenues Budgeted	-	-	(12,750)	-	-	12,750	100.0%	
Total Levy	133,326	178,872	143,528	208,170	208,170	64,642	(45.0%)	



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Gross Expenditures:								
61001: SALARIES - F/T	784,701	944,728	1,153,221	1,124,802	1,124,802	(28,419)	(2.5%)	
61002: SALARIES - O/T	34,656	20,514	22,830	11,361	11,361	(11,469)	(50.2%)	
61003: SALARIES - P/T	3,756	15,930	11,556	53,443	53,443	41,887	362.5%	Contract positions are budgeted in the PT line but charged to FT line in ADP
61004: VACATION PAY	6,709	3,290	2,788	-	-	(2,788)	(100.0%)	
61005: SICK PAY	13,079	19,650	13,808	-	-	(13,808)	(100.0%)	
61090: YEAR END ACCRUALS	(20,018)	17,960	19,845	-	-	(19,845)	(100.0%)	
61101: BENEFITS - OMERS	81,092	87,460	117,914	117,010	117,010	(904)	(.8%)	
61102: BENEFITS - EHT	16,538	19,578	23,555	23,134	23,134	(421)	(1.8%)	
61103: BENEFITS - WSIB	5,927	6,957	8,626	8,898	8,898	271	3.1%	
61104: BENEFITS - CPP	33,310	42,536	51,174	48,956	48,956	(2,218)	(4.3%)	
61105: BENEFITS - EI	13,475	16,454	19,450	18,828	18,828	(622)	(3.2%)	
61106: BENEFITS - DENTAL	9,576	11,222	13,387	21,252	21,252	7,865	58.8%	
61107: BENEFITS - HEALTH	19,997	18,131	22,768	33,396	33,396	10,628	46.7%	
61108: BENEFITS - LTD/ADD	21,830	28,225	28,520	28,717	28,717	197	.7%	
61109: BENEFITS - OTHER	1,538	-	-	4,263	4,263	4,263	-	
Subtotal: 61000: SALARIES AND BENEFITS	1,026,165	1,252,633	1,509,442	1,494,059	1,494,059	(15,383)	(1.0%)	
62001: OFFICE SUPPLIES	-	-	1,000	-	-	(1,000)	(100.0%)	
62045: MEETING EXPENSES	-	-	112	450	450	338	300.7%	
Subtotal: 62000: MATERIALS AND SUPPLIES	-	-	1,112	450	450	(662)	(59.5%)	
64013: COURSES & SEMINARS	243	4,773	2,460	-	-	(2,460)	(100.0%)	
64014: MANDATORY COURSES & SEMINARS	711	-	786	5,600	5,600	4,814	612.4%	
64015: MEMBERSHIPS	5,505	7,245	5,101	7,500	7,500	2,399	47.0%	
64033: PRINTING	6,744	7,044	11,687	8,600	8,600	(3,087)	(26.4%)	
64045: CONTRACTS	34,377	22,054	27,778	40,000	40,000	12,222	44.0%	
Subtotal: 64000: SERVICES AND CONSULTANTS	47,580	41,116	47,812	61,700	61,700	13,888	29.0%	
66001: BANK CHARGES	47,073	41,017	43,135	49,000	49,000	5,865	13.6%	



	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
Subtotal: 66000: FINANCIAL CHARGES	47,073	41,017	43,135	49,000	49,000	5,865	13.6%	
Expenses Budgeted	1,120,818	1,334,766	1,601,502	1,605,209	1,605,209	3,708	.2%	
Revenues:								
52112: TAX CERTIFICATES	(109,415)	(84,873)	(71,460)	(86,000)	(86,000)	(14,541)	20.3%	
52102: ADMINISTRATIVE FEE REVENUE	(13,064)	(15,745)	(27,156)	(13,900)	(13,900)	13,256	(48.8%)	
52124: TAX REMINDER NOTICES	(78,796)	(82,274)	(80,226)	(78,100)	(78,100)	2,126	(2.7%)	
52126: MORTGAGE ADMIN FEE	(93,219)	(85,506)	(82,778)	(86,100)	(86,100)	(3,323)	4.0%	
54001: FEDERAL GRANTS/CONTRIBUTION	-	(2,100)	-	-	-	-	-	
54005: PROVINCIAL GRANTS/CONTRIBUTIONS	-	(55,220)	(34,338)	-	-	34,338	(100.0%)	Reduction/elimination of Safe Restart funding used to fund additional staffing resources during pandemic and recovery
56120: WATER TO TAXES TRANSFER FEE	(60,431)	(117,873)	(115,950)	(90,000)	(90,000)	25,950	(22.4%)	Volume of transfers from water accounts to tax account is expected to drop in 2024
56108: PROPERTY TAX OWNERSHIP CHANGE	(111,232)	(75,325)	(58,723)	(73,500)	(73,500)	(14,777)	25.2%	
56109: WATER/WSTWTR OWNERSHIP CHANGE	(52,500)	(69,886)	(79,121)	(76,250)	(76,250)	2,871	(3.6%)	
56126: OTHER USER FEES	2,023	(2,579)	(10,355)	-	-	10,355	(100.0%)	
56127: POA ADMIN FEES	-	-	(1,114)	(500)	(500)	614	(55.1%)	
56124: WATER REMINDER NOTICES	-	-	(56,917)	(40,000)	(40,000)	16,917	(29.7%)	
Subtotal: 50000: REVENUES	(516,633)	(591,380)	(618,137)	(544,350)	(544,350)	73,787	(11.9%)	
41002: TRANSFERS FROM CAPITAL	(36,000)	(67,000)	(150,000)	-	-	150,000	(100.0%)	Funding from capital project was for the implementation of the new financial system.
41003: TRANSFERS FROM RESERVES	-	-	-	(49,857)	(49,857)	(49,857)	-	
Subtotal: 41000: TRANSFERS FROM RESERVE	(36,000)	(67,000)	(150,000)	(49,857)	(49,857)	100,143	(66.8%)	
Revenues Budgeted	(552,633)	(658,380)	(768,137)	(594,207)	(594,207)	173,930	22.6%	
Total Levy	568,185	676,386	833,365	1,011,002	1,011,002	177,638	(21.3%)	



	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
Gross Expenditures:								
61001: SALARIES - F/T	534,915	548,527	580,350	629,882	629,882	49,531	8.5%	
61002: SALARIES - O/T	-	-	1,312	-	-	(1,312)	(100.0%)	
61003: SALARIES - P/T	-	-	-	5,000	5,000	5,000	-	
61005: SICK PAY	1,154	6,192	9,606	-	-	(9,606)	(100.0%)	
61090: YEAR END ACCRUALS	(4,677)	2,335	2,388	-	-	(2,388)	(100.0%)	
61101: BENEFITS - OMERS	60,764	63,210	67,815	72,971	72,971	5,156	7.6%	
61102: BENEFITS - EHT	10,509	10,892	11,577	12,380	12,380	804	6.9%	
61103: BENEFITS - WSIB	3,700	3,724	4,086	4,762	4,762	675	16.5%	
61104: BENEFITS - CPP	18,188	17,617	18,859	20,137	20,137	1,278	6.8%	
61105: BENEFITS - EI	7,269	6,711	7,060	7,488	7,488	428	6.1%	
61106: BENEFITS - DENTAL	9,105	8,207	8,676	9,240	9,240	564	6.5%	
61107: BENEFITS - HEALTH	14,533	13,186	14,899	14,520	14,520	(379)	(2.5%)	
61108: BENEFITS - LTD/ADD	14,311	18,494	18,147	16,119	16,119	(2,028)	(11.2%)	
61109: BENEFITS - OTHER	1,143	-	-	2,393	2,393	2,393	-	
Subtotal: 61000: SALARIES AND BENEFITS	670,913	699,094	744,774	794,890	794,890	50,116	6.7%	
62045: MEETING EXPENSES	140	-	-	300	300	300	-	
Subtotal: 62000: MATERIALS AND SUPPLIES	140	-	-	300	300	300	-	
64013: COURSES & SEMINARS	382	840	1,730	1,200	1,200	(530)	(30.6%)	
64014: MANDATORY COURSES & SEMINARS	1,463	5,664	319	4,500	4,500	4,181	1310.7%	
64015: MEMBERSHIPS	3,404	3,404	4,842	4,800	4,800	(42)	(.9%)	
64016: MILEAGE	-	-	60	-	-	(60)	(100.0%)	
64029: ADVERTISING SERVICES	999	1,049	-	-	-	-	-	
Subtotal: 64000: SERVICES AND CONSULTANTS	6,247	10,957	6,951	10,500	10,500	3,549	51.1%	
Expenses Budgeted	677,301	710,050	751,725	805,690	805,690	53,965	7.2%	



	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
Revenues:								
Total Levy	677,301	710,050	751,725	805,690	805,690	53,965	(7.2%)	