

FAC Line-by-Line  
 20PA: Operational Services Director's Office  
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+/- \$20,000 AND +/- 10% Change

	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
<b>Gross Expenditures:</b>								
61001: SALARIES - F/T	247,874	252,618	229,771	275,641	304,338	74,566	32.5%	2024 forecast to be revised to match 2024 budget of \$275,641. Savings incurred in 2023 due to transition from outgoing Director to new Director.
61004: VACATION PAY	-	-	7,071	-	-	(7,071)	(100.0%)	
61005: SICK PAY	1,059	4,972	3,340	-	323	(3,017)	(90.3%)	
61090: YEAR END ACCRUALS	(20,572)	(6,186)	13,947	-	-	(13,947)	(100.0%)	
61101: BENEFITS - OMERS	29,818	31,377	26,326	33,381	35,916	9,590	36.4%	
61102: BENEFITS - EHT	4,899	5,257	4,778	5,452	6,033	1,255	26.3%	
61103: BENEFITS - WSIB	1,243	1,321	2,194	2,097	2,320	126	5.8%	
61104: BENEFITS - CPP	6,385	7,011	7,609	8,016	12,287	4,678	61.5%	
61105: BENEFITS - EI	2,512	2,647	2,824	2,947	3,628	803	28.4%	
61106: BENEFITS - DENTAL	3,589	3,240	3,135	3,696	3,820	685	21.8%	
61107: BENEFITS - HEALTH	5,551	5,213	5,378	5,808	6,109	730	13.6%	
61108: BENEFITS - LTD/ADD	5,016	4,535	5,714	7,157	7,615	1,901	33.3%	
61109: BENEFITS - OTHER	671	-	-	1,062	720	720	-	
61902: SALARY SAVINGS	-	-	-	(32,150)	-	-	-	
<b>Subtotal: 61000: SALARIES AND BENEFITS</b>	<b>288,045</b>	<b>312,006</b>	<b>312,088</b>	<b>313,108</b>	<b>383,108</b>	<b>71,020</b>	<b>22.8%</b>	
62001: OFFICE SUPPLIES	5,589	3,219	5,955	3,225	2,725	(3,230)	(54.2%)	
62005: SUBSCRIPTIONS/PUBLICATIONS	-	-	-	100	100	100	-	
62007: OFFICE EQUIPMENT	-	-	2,143	-	-	(2,143)	(100.0%)	
62008: COMPUTER SUPPLIES	-	-	4,888	-	-	(4,888)	(100.0%)	
62019: LICENSES	-	-	5,176	-	-	(5,176)	(100.0%)	
62045: MEETING EXPENSES	1,171	3,720	4,345	1,730	1,730	(2,615)	(60.2%)	
62999: CLEARING/SUSPENSE ACCOUNT	1,189	370	69	-	700	630	907.4%	
<b>Subtotal: 62000: MATERIALS AND SUPPLIES</b>	<b>7,949</b>	<b>7,309</b>	<b>22,577</b>	<b>5,055</b>	<b>5,255</b>	<b>(17,322)</b>	<b>(76.7%)</b>	
64002: CONFERENCES	-	-	-	450	450	450	-	
64008: MOBILE PLAN CHARGES	1,553	773	312	1,375	75	(236)	(75.8%)	
64013: COURSES & SEMINARS	4,487	14,104	11,832	15,850	15,850	4,018	34.0%	
64015: MEMBERSHIPS	3,551	1,202	5,977	4,500	4,500	(1,477)	(24.7%)	
64016: MILEAGE	414	-	8	500	-	(8)	(100.0%)	
64017: VEHICLE ALLOWANCE	803	3,606	3,942	3,942	3,942	-	-	
64022: EQUIPMENT SERVICE CONTRACTS	2,650	1,872	1,856	-	700	(1,156)	(62.3%)	
64032: PHOTOCOPIER CHARGES	9,646	9,717	9,113	9,717	9,717	604	6.6%	
<b>Subtotal: 64000: SERVICES AND CONSULTANTS</b>	<b>23,104</b>	<b>31,273</b>	<b>33,039</b>	<b>36,334</b>	<b>35,234</b>	<b>2,195</b>	<b>6.6%</b>	
<b>Expenses Budgeted</b>	<b>319,097</b>	<b>350,588</b>	<b>367,703</b>	<b>354,497</b>	<b>423,597</b>	<b>55,893</b>	<b>15.2%</b>	
<b>Revenues:</b>								
<b>Total Levy</b>	<b>319,097</b>	<b>350,588</b>	<b>367,703</b>	<b>354,497</b>	<b>423,597</b>	<b>55,893</b>	<b>(15.2%)</b>	



	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
<b>Gross Expenditures:</b>								
61001: SALARIES - F/T	368,991	396,868	426,790	412,666	408,752	(18,038)	(4.2%)	
61002: SALARIES - O/T	8,700	15,960	17,073	-	1,357	(15,715)	(92.0%)	
61003: SALARIES - P/T	-	-	51	-	-	(51)	(100.0%)	
61004: VACATION PAY	-	-	-	-	3,960	3,960	-	
61005: SICK PAY	28,330	10,666	8,269	-	7,338	(931)	(11.3%)	
61090: YEAR END ACCRUALS	(1,023)	(3,411)	3,978	-	-	(3,978)	(100.0%)	
61101: BENEFITS - OMERS	41,359	41,101	44,040	41,293	42,554	(1,486)	(3.4%)	
61102: BENEFITS - EHT	8,210	8,307	8,854	8,047	8,225	(629)	(7.1%)	
61103: BENEFITS - WSIB	3,158	3,195	3,406	3,095	3,164	(242)	(7.1%)	
61104: BENEFITS - CPP	17,096	17,710	19,056	20,004	21,662	2,605	13.7%	
61105: BENEFITS - EI	6,756	6,751	7,194	7,368	7,623	429	6.0%	
61106: BENEFITS - DENTAL	8,993	8,196	7,645	9,240	8,120	475	6.2%	
61107: BENEFITS - HEALTH	14,162	13,410	13,245	14,520	12,937	(308)	(2.3%)	
61108: BENEFITS - LTD/ADD	9,462	11,153	10,129	9,327	8,685	(1,444)	(14.3%)	
61109: BENEFITS - OTHER	903	-	-	1,568	1,052	1,052	-	
<b>Subtotal: 61000: SALARIES AND BENEFITS</b>	<b>515,096</b>	<b>529,906</b>	<b>569,730</b>	<b>527,128</b>	<b>535,427</b>	<b>(34,303)</b>	<b>(6.0%)</b>	
62011: CLOTHING ALLOWANCE	2,129	3,153	3,898	3,450	3,450	(448)	(11.5%)	
62016: OPERATING MATERIALS	16,438	26,330	32,276	14,425	14,425	(17,851)	(55.3%)	
62019: LICENSES	54,794	44,807	60,748	40,000	40,000	(20,749)	(34.2%)	MTO vehicle sticker renewals vary due to light and medium equipment can be two year renewals vs annually.
62020: VEHICLE SUPPLIES	263,922	354,819	369,999	316,500	316,500	(53,498)	(14.5%)	Parts can vary annually based on equipment use and price increases due to global economy.
62021: EQUIPMENT - OTHER	40,205	66,383	96,360	66,701	66,701	(29,659)	(30.8%)	Fleet has grown yearly resulting in more equipment repairs and maintenance costs.
62022: TOOLS	4,920	9,315	4,799	5,400	5,400	601	12.5%	
62048: FUEL COSTS	284,292	419,543	381,936	408,000	380,000	(1,936)	(0.5%)	
63902: INTERNAL EQUIPMENT RENTAL	(306,600)	(322,600)	(322,600)	(322,600)	(322,600)	-	-	
63903: INTERNAL FUEL	(29,851)	(81,017)	(78,610)	(60,000)	(60,000)	18,610	23.7%	
<b>Subtotal: 62000: MATERIALS AND SUPPLIES</b>	<b>330,250</b>	<b>520,733</b>	<b>548,806</b>	<b>471,876</b>	<b>443,877</b>	<b>(104,929)</b>	<b>(19.1%)</b>	
64008: MOBILE PLAN CHARGES	830	784	668	713	713	45	6.8%	
64013: COURSES & SEMINARS	-	-	68	-	-	(68)	(100.0%)	
64019: VEHICLE REPAIRS	185,672	155,336	148,981	152,670	152,670	3,689	2.5%	
64026: INSURANCE FEES	30,323	36,151	30,568	39,774	39,774	9,206	30.1%	
64036: POLICE SEARCHES	-	-	200	-	-	(200)	(100.0%)	
<b>Subtotal: 64000: SERVICES AND CONSULTANTS</b>	<b>216,826</b>	<b>192,271</b>	<b>180,484</b>	<b>193,157</b>	<b>193,157</b>	<b>12,673</b>	<b>7.0%</b>	
45003: TRANSFERS TO RESERVES	266,863	228,391	29,360	45,000	45,000	15,640	(53.3%)	
<b>Subtotal: 45000: TRANSFERS TO</b>	<b>266,863</b>	<b>228,391</b>	<b>29,360</b>	<b>45,000</b>	<b>45,000</b>	<b>15,640</b>	<b>(53.3%)</b>	
<b>Expenses Budgeted</b>	<b>1,329,035</b>	<b>1,471,301</b>	<b>1,328,379</b>	<b>1,237,161</b>	<b>1,217,461</b>	<b>(110,919)</b>	<b>(8.3%)</b>	
<b>Revenues:</b>								
56126: OTHER USER FEES	(261,015)	(97,539)	(29,360)	(52,000)	(52,000)	(22,640)	77.1%	Asset disposal revenues were lower than what is expected in 2024.
<b>Subtotal: 50000: REVENUES</b>	<b>(261,015)</b>	<b>(97,539)</b>	<b>(29,360)</b>	<b>(52,000)</b>	<b>(52,000)</b>	<b>(22,640)</b>	<b>77.1%</b>	



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41003: TRANSFERS FROM RESERVES	-	-	(8,200)	-	-	8,200	(100.0%)	
<b>Subtotal: 41000: TRANSFERS FROM RESERVE</b>	-	-	<b>(8,200)</b>	-	-	<b>8,200</b>	<b>(100.0%)</b>	
<b>Revenues Budgeted</b>	<b>(261,015)</b>	<b>(97,539)</b>	<b>(37,560)</b>	<b>(52,000)</b>	<b>(52,000)</b>	<b>(14,440)</b>	<b>(38.4%)</b>	
<b>Total Levy</b>	<b>1,068,020</b>	<b>1,373,763</b>	<b>1,290,820</b>	<b>1,185,161</b>	<b>1,165,461</b>	<b>(125,359)</b>	<b>9.7%</b>	



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<b>Gross Expenditures:</b>								
61001: SALARIES - F/T	1,567,643	1,625,346	1,783,218	1,707,228	1,673,140	(110,078)	(6.2%)	
61002: SALARIES - O/T	59,999	93,201	65,443	48,753	50,297	(15,146)	(23.1%)	
61003: SALARIES - P/T	221,066	231,537	273,962	511,303	446,388	172,426	62.9%	1. Union agreement included in 2024 budget. 2. Seasonal and summer positions are budgeted under PT salaries but charged to FT salaries. 3. 2023 summer positions were not all filled due to shortfall of willing applicants.
61004: VACATION PAY	-	1,958	1,899	-	-	(1,899)	(100.0%)	
61005: SICK PAY	21,716	33,223	29,348	-	17,023	(12,325)	(42.0%)	
61090: YEAR END ACCRUALS	2,580	(16,221)	(1,816)	-	-	1,816	100.0%	
61101: BENEFITS - OMERS	148,870	147,872	170,376	160,923	165,209	(5,167)	(3.0%)	
61102: BENEFITS - EHT	37,393	38,886	42,129	43,492	42,074	(54)	(0.1%)	
61103: BENEFITS - WSIB	14,033	14,437	15,968	16,863	16,317	349	2.2%	
61104: BENEFITS - CPP	81,609	90,295	100,917	107,571	110,014	9,097	9.0%	
61105: BENEFITS - EI	32,869	35,756	38,847	44,147	42,782	3,935	10.1%	
61106: BENEFITS - DENTAL	28,479	22,667	25,752	38,808	32,270	6,517	25.3%	
61107: BENEFITS - HEALTH	44,871	38,269	44,189	60,984	51,145	6,956	15.7%	
61108: BENEFITS - LTD/ADD	35,604	43,982	39,648	38,520	35,383	(4,265)	(10.8%)	
61109: BENEFITS - OTHER	3,146	-	-	6,318	4,256	4,256	-	
<b>Subtotal: 61000: SALARIES AND BENEFITS</b>	<b>2,299,878</b>	<b>2,401,206</b>	<b>2,629,879</b>	<b>2,784,910</b>	<b>2,686,297</b>	<b>56,418</b>	<b>2.1%</b>	
62001: OFFICE SUPPLIES	1,972	756	568	2,040	1,540	972	171.1%	
62010: SAFETY SUPPLIES	5,993	9,257	6,147	7,800	7,800	1,653	26.9%	
62011: CLOTHING ALLOWANCE	9,514	11,543	19,075	12,000	12,000	(7,076)	(37.1%)	
62014: UTILITIES	105,637	87,921	80,412	85,000	85,000	4,588	5.7%	
62016: OPERATING MATERIALS	95,715	84,489	83,880	75,740	75,740	(8,140)	(9.7%)	
62020: VEHICLE SUPPLIES	-	-	1,174	-	-	(1,174)	(100.0%)	
62021: EQUIPMENT - OTHER	29,058	20,091	25,452	12,500	12,500	(12,952)	(50.9%)	
62022: TOOLS	4,171	934	1,139	3,775	3,775	2,636	231.4%	
62023: PATHWAY MAINTENANCE MATERIALS	40,813	49,856	37,759	48,650	48,650	10,891	28.8%	
62024: FENCE MATERIALS	9,468	18,751	16,337	12,950	12,950	(3,387)	(20.7%)	
62025: PROGRAM MATERIALS	-	-	360	-	-	(360)	(100.0%)	
62045: MEETING EXPENSES	14	458	1,487	460	460	(1,026)	(69.0%)	
62049: SIGNAGE	12,107	2,085	14,778	5,400	5,400	(9,378)	(63.5%)	
62050: FIELD PAINT	5,535	15,478	15,667	27,600	22,600	6,933	44.2%	
62051: HORTICULTURE PROGRAM	41,868	30,994	30,065	46,800	46,800	16,736	55.7%	
62052: FERT/GRASS SEED	28,867	36,664	24,748	35,700	30,700	5,952	24.0%	
62053: PARK ELEC/LIGHTING	37,450	24,610	58,571	23,650	23,650	(34,922)	(59.6%)	Updates to several key electrical infrastructure components required for special events, and upgrades to park utility boxes at sport fields/ walkway lights.
62054: IRRIGATION	1,722	5,028	-	5,500	5,500	5,500	-	
<b>Subtotal: 62000: MATERIALS AND SUPPLIES</b>	<b>429,903</b>	<b>398,914</b>	<b>417,619</b>	<b>405,565</b>	<b>395,066</b>	<b>(22,554)</b>	<b>(5.4%)</b>	



	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
64002: CONFERENCES	-	-	-	-	150	150	-	
64008: MOBILE PLAN CHARGES	14,580	9,060	8,905	12,073	12,073	3,167	35.6%	
64013: COURSES & SEMINARS	1,134	2,499	2,790	-	2,138	(652)	(23.4%)	
64015: MEMBERSHIPS	1,937	2,465	5,272	1,560	4,031	(1,241)	(23.5%)	
64016: MILEAGE	223	429	358	750	500	142	39.5%	
64024: PROPERTY IMPROVEMENT	40,931	33,137	63,563	43,350	43,350	(20,214)	(31.8%)	New skating rink liners were required in in 2023 (11K) and electrification of automated locking of washroom facilities to improve efficiency.
64025: BUILDING REPAIR & MAINTENANCE	38,121	83,326	101,937	82,200	82,200	(19,737)	(19.4%)	
64030: CONSULTING	8,237	-	3,053	16,050	16,050	12,997	425.7%	
64032: PHOTOCOPIER CHARGES	4,663	4,696	4,502	4,930	4,930	428	9.5%	
64034: PURCHASE OF TREES	184,420	71,507	121,949	89,000	89,000	(32,949)	(27.0%)	One-time replacement of trees in 2023 that were damaged from 2022 storm.
64036: POLICE SEARCHES	-	-	595	-	170	(426)	(71.5%)	
64045: CONTRACTS	11,783	6,361	10,669	10,100	10,100	(569)	(5.3%)	
64048: WASTE DISPOSAL FEE	4,406	9,668	17,240	28,000	24,000	6,760	39.2%	
64049: CONTRACTS - GRASS CUTTING	23,816	5,742	12,196	24,000	24,000	11,804	96.8%	
64062: REALTY TAXES	5,176	-	5,810	5,200	5,200	(610)	(10.5%)	
64071: SECURITY	82,587	41,377	44,940	41,000	41,000	(3,940)	(8.8%)	
64072: ARBORCULTURAL CONTRACT	84,654	203,145	105,512	81,600	81,600	(23,913)	(22.7%)	Completion of 2022 work that included stumping of trees in 2023 so that new trees could be planted .
64073: SHRUB BED MAINT	106,713	96,809	131,088	134,000	134,000	2,911	2.2%	
64137: ACTIVE NET CHARGES & FEES	1,056	1,537	2,908	3,000	3,000	91	3.1%	
64139:ABORETUM SERVICES	-	-	72,488	68,350	68,350	(4,138)	(5.7%)	
64141: EAB TREE REMOVAL & REPLACE	-	754	245,648	220,900	220,900	(24,748)	(10.1%)	Fewer tree removals and replacements expected in 2024.
<b>Subtotal: 64000: SERVICES AND CONSULTANTS</b>	<b>614,438</b>	<b>572,511</b>	<b>961,423</b>	<b>866,063</b>	<b>866,739</b>	<b>(94,685)</b>	<b>(9.8%)</b>	
45003: TRANSFERS TO RESERVES	415,051	581,618	493,281	124,500	180,101	(313,180)	63.5%	
<b>Subtotal: 45000: TRANSFERS TO</b>	<b>415,051</b>	<b>581,618</b>	<b>493,281</b>	<b>124,500</b>	<b>180,101</b>	<b>(313,180)</b>	<b>63.5%</b>	
<b>Expenses Budgeted</b>	<b>3,759,269</b>	<b>3,954,250</b>	<b>4,502,202</b>	<b>4,181,038</b>	<b>4,128,202</b>	<b>(374,000)</b>	<b>(8.3%)</b>	
<b>Revenues:</b>								
52303: BALL DIAMOND/SOCCER USER FEES	(149,620)	(213,184)	(283,377)	(319,500)	(319,500)	(36,123)	12.7%	Increase in field rental fees to bring them more in line with neighbouring municipalities and to better reflect the increasing cost of field maintenance.
52106: PARKS PLANNING - LANDSCAPE FEES	(24,976)	(12,868)	(10,676)	(1,000)	(60,000)	(49,324)	462.0%	2024 YTD Parks planning revenue totals \$17,600. 2024 forecast to be revised lower to reflect YTD actuals.
52125:SUBDIVISION ENTRY FEATURES MTCE FEES	-	-	-	(1,000)	(1,000)	(1,000)	-	
52601: CONTRIBUTIONS FROM DEVELOPERS	(115,600)	(115,600)	(182,600)	(115,600)	(77,067)	105,533	(57.8%)	1. 2024 Budget moved to line below - 41003 Transfers From Reserves (\$68,350) 2. 2024 forecast to be revised to match 2024 budget (\$115,600)
54001: FEDERAL GRANTS/CONTRIBUTION	(90,839)	(31,500)	(2,170)	-	-	2,170	(100.0%)	
54005: PROVINCIAL GRANTS/CONTRIBUTIONS	(17,460)	-	-	-	-	-	-	
54100: OTHER GRANTS	-	-	(5,062)	-	-	5,062	(100.0%)	
56004: PLANTING COMPENSATION FEES	(18,781)	(199,746)	(302,657)	(26,000)	(26,600)	276,057	(91.2%)	2024 YTD street tree planting fee revenues total \$9,900. 2024 forecast to be revised higher to reflect YTD actuals. Amounts collected vary annually.
56402: DONATIONS	(50,000)	(10,809)	(16,148)	(10,000)	(10,000)	6,148	(38.1%)	
56112: SUBDIVISION APPLICATION FEES	(189,012)	(155,976)	(75,481)	(50,000)	(70,000)	5,482	(7.3%)	



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56113: SITE PLAN APPLICATION FEES	(150,782)	(125,446)	(97,967)	(40,000)	(75,000)	22,967	(23.4%)	2024 YTD site plan application fee revenues total \$57K. Amounts collected vary annually
56126: OTHER USER FEES	(30,825)	(42,380)	(41,027)	(36,370)	(36,370)	4,657	(11.4%)	
56501: DO NOT USE - CONTRIBUTIONS FROM DEVELOPERS	115,600	-	-	-	-	-	-	
<b>Subtotal: 50000: REVENUES</b>	<b>(722,295)</b>	<b>(907,508)</b>	<b>(1,017,164)</b>	<b>(599,470)</b>	<b>(675,537)</b>	<b>341,627</b>	<b>(33.6%)</b>	
41003: TRANSFERS FROM RESERVES	(75,000)	(75,000)	(159,267)	(143,350)	(118,350)	40,917	(25.7%)	1. 2024 Budget moved from line above - 52601 Contributions from Developers (\$68,350) 2. 2024 forecast to be revised to match 2024 budget (\$75,000).
<b>Subtotal: 41000: TRANSFERS FROM RESERVE</b>	<b>(75,000)</b>	<b>(75,000)</b>	<b>(159,267)</b>	<b>(143,350)</b>	<b>(118,350)</b>	<b>40,917</b>	<b>(25.7%)</b>	
<b>Revenues Budgeted</b>	<b>(797,295)</b>	<b>(982,508)</b>	<b>(1,176,431)</b>	<b>(742,820)</b>	<b>(793,887)</b>	<b>382,544</b>	<b>32.5%</b>	
<b>Total Levy</b>	<b>2,961,975</b>	<b>2,971,741</b>	<b>3,325,771</b>	<b>3,438,218</b>	<b>3,334,315</b>	<b>8,544</b>	<b>(0.3%)</b>	

FAC Line-by-Line



	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
<b>Gross Expenditures:</b>								
61001: SALARIES - F/T	445,520	126,792	106,138	282,026	158,595	52,457	49.4%	Fewer weather events in 2023 resulted in less staff time charged to Winter Maintenance.
61002: SALARIES - O/T	13,943	16,978	7,977	15,982	10,961	2,984	37.4%	
61003: SALARIES - P/T	42,637	-	-	164,538	164,538	164,538	-	
61004: VACATION PAY	1,057	-	-	-	-	-	-	
61005: SICK PAY	-	562	966	-	-	(966)	(100.0%)	
61090: YEAR END ACCRUALS	(1,284)	-	-	-	-	-	-	
61101: BENEFITS - OMERS	51,423	17,532	13,880	25,247	19,159	5,278	38.0%	
61102: BENEFITS - EHT	10,945	2,815	2,250	6,095	4,419	2,169	96.4%	
61103: BENEFITS - WSIB	4,208	1,039	830	2,344	1,700	869	104.7%	
61104: BENEFITS - CPP	26,989	5,806	5,235	14,600	10,782	5,547	106.0%	
61105: BENEFITS - EI	11,342	2,234	2,080	6,183	4,228	2,148	103.3%	
61106: BENEFITS - DENTAL	10,047	2,367	1,740	6,838	4,755	3,016	173.3%	
61107: BENEFITS - HEALTH	16,206	3,882	3,053	10,745	7,514	4,461	146.1%	
61108: BENEFITS - LTD/ADD	9,250	3,768	2,460	6,326	4,624	2,165	88.0%	
61109: BENEFITS - OTHER	1,665	-	-	1,066	715	715	-	
<b>Subtotal: 61000: SALARIES AND BENEFITS</b>	<b>643,948</b>	<b>183,776</b>	<b>146,609</b>	<b>541,990</b>	<b>391,990</b>	<b>245,380</b>	<b>167.4%</b>	
62016: OPERATING MATERIALS	432,394	549,191	499,570	444,460	444,460	(55,110)	(11.0%)	Higher salt purchases than budgeted in 2023
<b>Subtotal: 62000: MATERIALS AND SUPPLIES</b>	<b>432,394</b>	<b>549,191</b>	<b>499,570</b>	<b>444,460</b>	<b>444,460</b>	<b>(55,110)</b>	<b>(11.0%)</b>	
64045: CONTRACTS	963,281	854,269	713,149	766,100	766,100	52,952	7.4%	
<b>Subtotal: 64000: SERVICES AND CONSULTANTS</b>	<b>963,281</b>	<b>854,269</b>	<b>713,149</b>	<b>766,100</b>	<b>766,100</b>	<b>52,952</b>	<b>7.4%</b>	
45003: TRANSFERS TO RESERVES	4,711	228,237	37,667	4,711	4,711	(32,956)	87.5%	
<b>Subtotal: 45000: TRANSFERS TO</b>	<b>4,711</b>	<b>228,237</b>	<b>37,667</b>	<b>4,711</b>	<b>4,711</b>	<b>(32,956)</b>	<b>87.5%</b>	
<b>Expenses Budgeted</b>	<b>2,044,334</b>	<b>1,815,473</b>	<b>1,396,995</b>	<b>1,757,261</b>	<b>1,607,261</b>	<b>210,266</b>	<b>15.1%</b>	
<b>Revenues:</b>								
56126: OTHER USER FEES	(10,363)	(10,363)	(13,500)	(13,500)	(13,500)	-	-	
<b>Subtotal: 50000: REVENUES</b>	<b>(10,363)</b>	<b>(10,363)</b>	<b>(13,500)</b>	<b>(13,500)</b>	<b>(13,500)</b>	<b>-</b>	<b>-</b>	
41003: TRANSFERS FROM RESERVES	-	-	(4,896)	(150,000)	-	4,896	(100.0%)	
<b>Subtotal: 41000: TRANSFERS FROM RESERVE</b>	<b>-</b>	<b>-</b>	<b>(4,896)</b>	<b>(150,000)</b>	<b>-</b>	<b>4,896</b>	<b>(100.0%)</b>	
<b>Revenues Budgeted</b>	<b>(10,363)</b>	<b>(10,363)</b>	<b>(18,397)</b>	<b>(163,500)</b>	<b>(13,500)</b>	<b>4,896</b>	<b>26.6%</b>	
<b>Total Levy</b>	<b>2,033,971</b>	<b>1,805,110</b>	<b>1,378,599</b>	<b>1,593,761</b>	<b>1,593,761</b>	<b>215,163</b>	<b>(15.6%)</b>	



	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
<b>Gross Expenditures:</b>								
61001: SALARIES - F/T	742,188	1,038,657	1,273,054	1,220,081	1,150,796	(122,259)	(9.6%)	
61002: SALARIES - O/T	25,302	49,237	36,492	6,382	27,899	(8,592)	(23.5%)	
61003: SALARIES - P/T	15,409	-	3,986	14,538	9,639	5,652	141.8%	
61004: VACATION PAY	1,923	-	-	-	-	-	-	
61005: SICK PAY	38,105	58,506	37,472	-	17,189	(20,283)	(54.1%)	
61090: YEAR END ACCRUALS	3,927	(14,063)	5,813	-	-	(5,813)	(100.0%)	
61101: BENEFITS - OMERS	75,370	101,719	127,025	112,929	130,176	3,151	2.5%	
61102: BENEFITS - EHT	16,131	22,344	26,358	24,036	27,655	1,297	4.9%	
61103: BENEFITS - WSIB	6,153	8,488	9,311	9,380	10,771	1,460	15.7%	
61104: BENEFITS - CPP	33,539	52,298	55,597	60,667	71,422	15,824	28.5%	
61105: BENEFITS - EI	12,688	19,972	22,810	23,891	28,334	5,524	24.2%	
61106: BENEFITS - DENTAL	19,543	21,844	23,073	28,736	28,006	4,933	21.4%	
61107: BENEFITS - HEALTH	30,580	36,713	41,629	45,157	45,049	3,420	8.2%	
61108: BENEFITS - LTD/ADD	19,383	27,645	28,999	28,051	28,378	(621)	(2.1%)	
61109: BENEFITS - OTHER	1,078	-	-	4,562	3,097	3,097	-	
<b>Subtotal: 61000: SALARIES AND BENEFITS</b>	<b>1,041,320</b>	<b>1,423,359</b>	<b>1,691,621</b>	<b>1,578,410</b>	<b>1,578,410</b>	<b>(113,211)</b>	<b>(6.7%)</b>	
62011: CLOTHING ALLOWANCE	8,858	10,871	14,172	14,000	14,000	(172)	(1.2%)	
62016: OPERATING MATERIALS	97,960	83,390	105,757	81,050	91,050	(14,708)	(13.9%)	
62045: MEETING EXPENSES	-	-	11,835	-	-	(11,835)	(100.0%)	
<b>Subtotal: 62000: MATERIALS AND SUPPLIES</b>	<b>106,817</b>	<b>94,262</b>	<b>131,764</b>	<b>95,050</b>	<b>105,050</b>	<b>(26,714)</b>	<b>(20.3%)</b>	
64008: MOBILE PLAN CHARGES	12,266	9,819	10,871	12,400	12,400	1,529	14.1%	
64045: CONTRACTS	617,768	729,477	727,558	803,650	803,651	76,093	10.5%	2023 Contracted service savings of \$65K and 2024 contracted budget increases of \$10K.
<b>Subtotal: 64000: SERVICES AND CONSULTANTS</b>	<b>630,035</b>	<b>739,296</b>	<b>738,429</b>	<b>816,050</b>	<b>816,051</b>	<b>77,622</b>	<b>10.5%</b>	
<b>Expenses Budgeted</b>	<b>1,778,172</b>	<b>2,256,916</b>	<b>2,561,814</b>	<b>2,489,510</b>	<b>2,499,511</b>	<b>(62,303)</b>	<b>(2.4%)</b>	
<b>Revenues:</b>								
54001: FEDERAL GRANTS/CONTRIBUTION	-	(2,100)	-	-	-	-	-	
56126: OTHER USER FEES	(100,557)	(132,738)	(116,796)	(115,700)	(115,700)	1,096	(0.9%)	
<b>Subtotal: 50000: REVENUES</b>	<b>(100,557)</b>	<b>(134,838)</b>	<b>(116,796)</b>	<b>(115,700)</b>	<b>(115,700)</b>	<b>1,096</b>	<b>(0.9%)</b>	
41003: TRANSFERS FROM RESERVES	(200,000)	(194,649)	(300,000)	(300,000)	(300,000)	-	-	
<b>Subtotal: 41000: TRANSFERS FROM RESERVE</b>	<b>(200,000)</b>	<b>(194,649)</b>	<b>(300,000)</b>	<b>(300,000)</b>	<b>(300,000)</b>	<b>-</b>	<b>-</b>	
<b>Revenues Budgeted</b>	<b>(300,557)</b>	<b>(329,488)</b>	<b>(416,796)</b>	<b>(415,700)</b>	<b>(415,700)</b>	<b>1,096</b>	<b>0.3%</b>	
<b>Total Levy</b>	<b>1,477,615</b>	<b>1,927,429</b>	<b>2,145,018</b>	<b>2,073,810</b>	<b>2,083,811</b>	<b>(61,208)</b>	<b>2.9%</b>	





	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
<b>Gross Expenditures:</b>								
61003: SALARIES - P/T	6,344	18,945	15,139	28,552	27,852	12,713	84.0%	
61101: BENEFITS - OMERS	590	2,154	1,372	-	347	(1,025)	(74.7%)	
61102: BENEFITS - EHT	128	369	295	-	75	(220)	(74.5%)	
61103: BENEFITS - WSIB	49	142	113	-	29	(85)	(74.5%)	
61104: BENEFITS - CPP	233	751	620	-	160	(460)	(74.2%)	
61105: BENEFITS - EI	145	420	346	-	90	(256)	(74.1%)	
<b>Subtotal: 61000: SALARIES AND BENEFITS</b>	<b>7,489</b>	<b>22,781</b>	<b>17,884</b>	<b>28,552</b>	<b>28,552</b>	<b>10,668</b>	<b>59.6%</b>	
62014: UTILITIES	353,712	336,738	359,470	405,000	405,000	45,530	12.7%	Savings realized under Streetlights in 2023. Forecasting to spend full budget in 2024
62016: OPERATING MATERIALS	14,842	8,732	8,713	24,300	24,300	15,587	178.9%	
<b>Subtotal: 62000: MATERIALS AND SUPPLIES</b>	<b>368,554</b>	<b>345,470</b>	<b>368,183</b>	<b>429,300</b>	<b>429,300</b>	<b>61,117</b>	<b>16.6%</b>	
64045: CONTRACTS	277,502	409,027	475,330	360,000	460,000	(15,331)	(3.2%)	
<b>Subtotal: 64000: SERVICES AND CONSULTANTS</b>	<b>277,502</b>	<b>409,027</b>	<b>475,330</b>	<b>360,000</b>	<b>460,000</b>	<b>(15,331)</b>	<b>(3.2%)</b>	
66002: DEBENT INT & CHGS	(2,496)	33,476	27,442	33,889	33,889	6,446	23.5%	
66001: BANK CHARGES	41,399	-	-	-	-	-	-	
<b>Subtotal: 66000: FINANCIAL CHARGES</b>	<b>38,903</b>	<b>33,476</b>	<b>27,442</b>	<b>33,889</b>	<b>33,889</b>	<b>6,446</b>	<b>23.5%</b>	
45007: TRANSFERS TO DEBT	-	-	341,265	333,582	333,582	(7,683)	2.3%	
<b>Subtotal: 45000: TRANSFERS TO</b>	<b>-</b>	<b>-</b>	<b>341,265</b>	<b>333,582</b>	<b>333,582</b>	<b>(7,683)</b>	<b>2.3%</b>	
<b>Expenses Budgeted</b>	<b>692,447</b>	<b>810,753</b>	<b>1,230,105</b>	<b>1,185,323</b>	<b>1,285,322</b>	<b>55,217</b>	<b>4.5%</b>	
<b>Revenues:</b>								
56126: OTHER USER FEES	(36,026)	(22,841)	(8,261)	(30,000)	(30,000)	(21,739)	263.2%	Lower insurance payments for Streetlight repairs in 2023. Forecasting to budget in 2024 (\$19K collected as of Sep 2024)
<b>Subtotal: 50000: REVENUES</b>	<b>(36,026)</b>	<b>(22,841)</b>	<b>(8,261)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(21,739)</b>	<b>263.2%</b>	
<b>Revenues Budgeted</b>	<b>(36,026)</b>	<b>(22,841)</b>	<b>(8,261)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>(21,739)</b>	<b>(263.2%)</b>	
<b>Total Levy</b>	<b>656,420</b>	<b>787,913</b>	<b>1,221,844</b>	<b>1,155,323</b>	<b>1,255,322</b>	<b>33,478</b>	<b>(2.7%)</b>	



	2021 Actual	2022 Actual	2023 Actual	2024 Budget	2024 Forecast	2024 Forecast vs 2023 Actual	2024 Forecast vs 2023 Actual	Variance Explanation
<b>Gross Expenditures:</b>								
61001: SALARIES - F/T	78,672	99,007	87,940	87,585	87,075	(865)	(1.0%)	
61002: SALARIES - O/T	119	-	-	-	-	-	-	
61003: SALARIES - P/T	30,639	-	-	-	-	-	-	
61004: VACATION PAY	1,057	-	-	-	-	-	-	
61005: SICK PAY	7,826	691	316	-	-	(316)	(100.0%)	
61090: YEAR END ACCRUALS	9,690	(8,130)	(73)	-	-	73	100.0%	
61101: BENEFITS - OMERS	8,688	10,975	9,201	8,996	8,906	(295)	(3.2%)	
61102: BENEFITS - EHT	2,379	1,952	1,728	1,708	1,712	(16)	(0.9%)	
61103: BENEFITS - WSIB	916	734	665	657	658	(6)	(0.9%)	
61104: BENEFITS - CPP	5,839	4,221	4,072	4,008	4,311	239	5.9%	
61105: BENEFITS - EI	2,353	1,608	1,530	1,474	1,488	(42)	(2.7%)	
61106: BENEFITS - DENTAL	2,384	1,970	1,792	1,848	1,725	(68)	(3.8%)	
61107: BENEFITS - HEALTH	3,686	3,165	3,078	2,904	2,749	(330)	(10.7%)	
61108: BENEFITS - LTD/ADD	2,532	3,457	2,679	26	689	(1,990)	(74.3%)	
61109: BENEFITS - OTHER	164	-	-	333	224	224	-	
<b>Subtotal: 61000: SALARIES AND BENEFITS</b>	<b>156,945</b>	<b>119,651</b>	<b>112,928</b>	<b>109,538</b>	<b>109,538</b>	<b>(3,390)</b>	<b>(3.0%)</b>	
62016: OPERATING MATERIALS	56,727	49,785	50,902	54,100	54,100	3,198	6.3%	
62025: PROGRAM MATERIALS	-	72	5,482	1,600	1,600	(3,882)	(70.8%)	
<b>Subtotal: 62000: MATERIALS AND SUPPLIES</b>	<b>56,727</b>	<b>49,857</b>	<b>56,384</b>	<b>55,700</b>	<b>55,700</b>	<b>(684)</b>	<b>(1.2%)</b>	
64008: MOBILE PLAN CHARGES	230	-	-	550	550	550	-	
64029: ADVERTISING SERVICES	15,406	37,014	25,037	26,400	26,400	1,362	5.4%	
64045: CONTRACTS	786,912	814,316	747,197	859,000	759,000	11,802	1.6%	
64047: COLLECTION CONTRACTS	1,821,648	1,707,638	1,787,120	1,879,800	1,779,800	(7,320)	(0.4%)	
65901: COST RECOVERY	-	(1,606)	(125)	-	-	125	100.0%	
<b>Subtotal: 64000: SERVICES AND CONSULTANTS</b>	<b>2,624,195</b>	<b>2,557,363</b>	<b>2,559,230</b>	<b>2,765,750</b>	<b>2,565,749</b>	<b>6,519</b>	<b>0.3%</b>	
<b>Expenses Budgeted</b>	<b>2,837,866</b>	<b>2,726,870</b>	<b>2,728,542</b>	<b>2,930,988</b>	<b>2,730,987</b>	<b>2,445</b>	<b>0.1%</b>	
<b>Revenues:</b>								
54100: OTHER GRANTS	(345,238)	(323,756)	(322,818)	(260,000)	(260,000)	62,818	(19.5%)	2024 forecast to be revised to reflect expected grant funding of \$320K.
56125: BLUE BOX SALES	(1,879)	(20,002)	(12,647)	(21,000)	(16,000)	(3,353)	26.5%	
56126: OTHER USER FEES	(14,174)	(63,132)	(68,852)	(61,180)	(48,181)	20,672	(30.0%)	2024 forecast to be revised to match 2024 budget of \$61,180.
<b>Subtotal: 50000: REVENUES</b>	<b>(361,291)</b>	<b>(406,891)</b>	<b>(404,317)</b>	<b>(342,180)</b>	<b>(324,180)</b>	<b>80,137</b>	<b>(19.8%)</b>	
<b>Revenues Budgeted</b>	<b>(361,291)</b>	<b>(406,891)</b>	<b>(404,317)</b>	<b>(342,180)</b>	<b>(324,180)</b>	<b>80,137</b>	<b>19.8%</b>	
<b>Total Levy</b>	<b>2,476,574</b>	<b>2,319,980</b>	<b>2,324,225</b>	<b>2,588,808</b>	<b>2,406,807</b>	<b>82,582</b>	<b>(3.6%)</b>	