



Actual vs Budget Year To Date

Fund: Town of Essex

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of July 2024 (58% of the Year)

| Account | Annual Budget | Current Period Transactions | Year To Date Actual Cost | Variance \$ (Unused funds) | Variance % (Budget used) | Director/Manager Comments |
|---|-------------------|-----------------------------|--------------------------|----------------------------|--------------------------|--|
| Revenues: | | | | | | |
| Amounts Added to Taxes and Special Levies | 3,626,616 | - | 3,869,461 | (242,846) | 106.70% | Interim and Final bills taxation have been issued |
| Conditional and Unconditional Grants | 6,943,282 | 1,101,065 | 3,970,193 | 2,973,089 | 57.18% | |
| Contributions from Developers | 1,102,058 | 66,520 | 294,715 | 807,344 | 26.74% | Slower development compared to previous years |
| Fines and Penalties | 314,059 | 40,887 | 217,628 | 96,431 | 69.30% | |
| Interfund Transfers - Revenue | 5,897,104 | 240,532 | 513,098 | 5,384,006 | 8.70% | Year-end entries, these are mainly entries to fund debt or one-time expenses from reserves |
| Internal Allocations - Revenue | 879,542 | - | - | 879,542 | 0.00% | Year end Entry |
| Investment and Other Income | 674,677 | 175,985 | 494,342 | 180,335 | 73.27% | |
| License and Permit Fees | 530,711 | 294,764 | 605,403 | (74,692) | 114.07% | Additional permits issued than originally forecasted |
| Payments in Lieu of Taxation | 189,946 | - | - | 189,946 | 0.00% | This will be completed in Q4 |
| Prior Years' Surplus/(Deficit) | 120,000 | - | - | 120,000 | 0.00% | Year end Entry |
| Property Taxation | 18,326,016 | - | 18,697,437 | (371,421) | 102.03% | Interim and Final bills taxation have been issued |
| Supplementary Taxation | 270,398 | - | - | 270,398 | 0.00% | This will be completed in Q3 and Q4 |
| User Fees and Service Charges | 14,052,601 | 1,278,940 | 7,654,269 | 6,398,332 | 54.47% | |
| Total Revenues | 52,927,009 | 3,198,692 | 36,316,546 | 16,610,463 | 69% | |
| Expenses: | | | | | | |
| Amortization Expense | 90,982 | - | - | 90,982 | 0.00% | Year end Entry |
| Contracted Services | 8,604,089 | 1,637,295 | 3,967,493 | 4,636,596 | 46.11% | |
| Debt Servicing | 3,889,059 | - | 1,594,221 | 2,294,838 | 40.99% | Remainder of Debt Payments will occur in Q3 and Q4 |
| External Transfers | 556,709 | 44,298 | 248,891 | 307,819 | 44.71% | |
| Interfund Transfers - Expense | 15,283,931 | 129,156 | 2,005,520 | 13,278,411 | 13.12% | Year-end entries, many are capital grants to fund the capital budget |
| Internal Allocations - Expense | 879,542 | - | - | 879,542 | 0.00% | Year end Entry |
| Materials and Supplies | 3,460,369 | 709,734 | 1,683,375 | 1,776,994 | 48.65% | |
| Miscellaneous Services | 1,012,220 | 157,781 | 507,434 | 504,785 | 50.13% | |
| Professional Fees | 577,660 | 68,808 | 223,781 | 353,880 | 38.74% | |
| Rents and Financial Services | 451,986 | 77,471 | 195,826 | 256,159 | 43.33% | |
| Repairs and Maintenance | 956,670 | 62,552 | 450,931 | 505,739 | 47.14% | |
| Salaries, Wages, Benefits and Personnel | 13,769,931 | 1,223,321 | 7,679,913 | 6,090,019 | 55.77% | |
| Taxation Adjustments | 291,888 | 22,018 | 66,847 | 225,041 | 22.90% | This will be completed in Q4 |
| Uncollectible Taxes and Accounts Receivable | 22,500 | 268 | 3,546 | 18,954 | 15.76% | |
| Utilities, Insurance and Property Taxes | 2,885,973 | 1,704,196 | 1,788,727 | 1,097,246 | 61.98% | Insurance has been posted for full year |
| Total Expenses | 52,733,509 | 5,836,897 | 20,416,504 | 32,317,004 | 39% | |
| Net Total | 193,500 | (2,638,205) | 15,900,041 | (15,706,541) | 8,217.08% | |



Actual vs Budget Year To Date

Division: Office of the CAO

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of July 2024 (58% of the Year)

| Account | Annual Budget | Current Period Transactions | Year To Date Actual Cost | Variance \$ (Unused funds) | Variance % (Budget used) | Director/Manager Comments |
|---|--------------------|-----------------------------|--------------------------|----------------------------|--------------------------|--|
| Revenues: | | | | | | |
| Fines and Penalties | 60,000 | 17,735 | 44,910 | 15,090 | 74.85% | |
| Interfund Transfers - Revenue | 739,959 | - | - | 739,959 | 0.00% | Year-end entries, these are mainly entries to fund debt or one-time expenses from reserves |
| Investment and Other Income | 44,800 | 36,951 | 38,915 | 5,885 | 86.86% | |
| License and Permit Fees | 24,422 | 4,157 | 16,834 | 7,588 | 68.93% | |
| Total Revenues | 869,181 | 58,843 | 100,659 | 768,522 | 12% | |
| Expenses: | | | | | | |
| Debt Servicing | 849,197 | - | 121,956 | 727,241 | 14.36% | Timing of debt |
| External Transfers | 122,500 | 2,089 | 81,773 | 40,727 | 66.75% | |
| Interfund Transfers - Expense | 1,108,023 | - | - | 1,108,023 | 0.00% | Year-end entries, many are capital grants to fund the capital budget |
| Materials and Supplies | 114,426 | 17,267 | 44,012 | 70,414 | 38.46% | |
| Miscellaneous Services | 326,826 | 16,316 | 126,145 | 200,681 | 38.60% | |
| Professional Fees | 132,289 | 53,531 | 102,678 | 29,611 | 77.62% | |
| Rents and Financial Services | 4,279 | 165 | 165 | 4,114 | 3.86% | |
| Repairs and Maintenance | 6,828 | (6,506) | 2,159 | 4,669 | 31.62% | Correcting entry completed in July to allocate costs to the correct account |
| Salaries, Wages, Benefits and Personnel | 2,010,047 | 182,666 | 1,145,297 | 864,750 | 56.98% | |
| Utilities, Insurance and Property Taxes | 39,686 | 31,532 | 31,735 | 7,951 | 79.97% | Insurance has been posted for full year |
| Total Expenses | 4,714,100 | 297,059 | 1,655,920 | 3,058,180 | 35% | |
| Net Total | (3,844,919) | (238,217) | (1,555,261) | (2,289,658) | -40.45% | |



Actual vs Budget Year To Date

Division: Community Services

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of July 2024 (58% of the Year)

| Account | Annual Budget | Current Period Transactions | Year To Date Actual Cost | Variance \$ (Unused funds) | Variance % (Budget used) | Director/Manager Comments |
|---|--------------------|-----------------------------|--------------------------|----------------------------|--------------------------|--|
| Revenues: | | | | | | |
| Conditional and Unconditional Grants | 61,775 | - | - | 61,775 | 0.00% | Timing of grants |
| Interfund Transfers - Revenue | 529,630 | 46,500 | 263,257 | 266,374 | 49.71% | |
| Investment and Other Income | 159,537 | 82,714 | 143,132 | 16,404 | 89.72% | Revenues received to-date include monies from Fair board to offset fence repair, added sign rental fees from 73s, Cost share with Amherstburg for Co-An Fryer, and additional funfest sponsorships |
| User Fees and Service Charges | 2,684,314 | 545,409 | 1,695,180 | 989,134 | 63.15% | Revenues include additional LTW Transit, rentals for soccer complex, added recreation programs and harbour seasonal berthage. |
| Total Revenues | 3,435,255 | 674,623 | 2,101,569 | 1,333,686 | 61% | |
| Expenses: | | | | | | |
| Contracted Services | 410,000 | 52,637 | 128,002 | 281,998 | 31.22% | |
| Debt Servicing | 1,053,836 | - | 515,644 | 538,193 | 48.93% | Timing of debt |
| External Transfers | 4,000 | - | - | 4,000 | 0.00% | |
| Interfund Transfers - Expense | 114,663 | 12,500 | 12,500 | 102,163 | 10.90% | Remainder of entries will be completed in Q3 and Q4 |
| Materials and Supplies | 630,452 | 196,793 | 337,187 | 293,265 | 53.48% | More items purchased for higher revenues resale, Increased use of Boaters Lounge |
| Miscellaneous Services | 250,712 | 86,898 | 140,378 | 110,334 | 55.99% | Increased activities require added advertising |
| Professional Fees | 40,000 | 2,544 | 6,959 | 33,041 | 17.40% | |
| Rents and Financial Services | 190,172 | 48,691 | 127,569 | 62,604 | 67.08% | Property tax costs for leased property lot F, Additional revenues result in higher bank fees |
| Repairs and Maintenance | 252,700 | 16,332 | 118,040 | 134,660 | 46.71% | Service on breaks for Van, Fryer replacement at Co-An Park |
| Salaries, Wages, Benefits and Personnel | 4,019,916 | 417,623 | 2,310,823 | 1,709,094 | 57.48% | |
| Utilities, Insurance and Property Taxes | 1,140,912 | 746,813 | 791,815 | 349,097 | 69.40% | Insurance has been posted for full year |
| Total Expenses | 8,107,364 | 1,580,832 | 4,488,915 | 3,618,449 | 55% | |
| Net Total | (4,672,108) | (906,208) | (2,387,346) | (2,284,762) | -51.10% | |



Actual vs Budget Year To Date

Division: Corporate Services

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of July 2024 (58% of the Year)

| Account | Annual Budget | Current Period Transactions | Year To Date Actual Cost | Variance \$ (Unused funds) | Variance % (Budget used) | Director/Manager Comments |
|---|-------------------|-----------------------------|--------------------------|----------------------------|--------------------------|--|
| Revenues: | | | | | | |
| Amounts Added to Taxes and Special Levies | 3,173,910 | - | 3,434,697 | (260,787) | 108.22% | Interim and Final bills have been issued |
| Conditional and Unconditional Grants | 6,475,371 | 1,123,489 | 3,841,406 | 2,633,965 | 59.32% | |
| Fines and Penalties | 252,559 | 22,552 | 171,718 | 80,840 | 67.99% | |
| Interfund Transfers - Revenue | 571,887 | - | - | 571,887 | 0.00% | Year end Entry |
| Internal Allocations - Revenue | 417,925 | - | - | 417,925 | 0.00% | Year end Entry |
| Investment and Other Income | 422,707 | 36,995 | 247,033 | 175,675 | 58.44% | |
| Payments in Lieu of Taxation | 189,946 | - | - | 189,946 | 0.00% | Timing - completed in Q3 |
| Prior Years' Surplus/(Deficit) | 120,000 | - | - | 120,000 | 0.00% | Yearend Entry |
| Property Taxation | 18,326,016 | - | 18,697,437 | (371,421) | 102.03% | Interim and Final bills have been issued |
| Supplementary Taxation | 270,398 | - | - | 270,398 | 0.00% | Bills will be issued in the fall (Q3 and Q4) |
| User Fees and Service Charges | 3,345,829 | 3,850 | 1,312,656 | 2,033,173 | 39.23% | |
| Total Revenues | 33,566,548 | 1,186,886 | 27,704,947 | 5,861,601 | 83% | |
| Expenses: | | | | | | |
| Amortization Expense | 90,982 | - | - | 90,982 | 0.00% | Year end Entry |
| Contracted Services | 1,926,013 | 608,052 | 1,006,295 | 919,718 | 52.25% | |
| Debt Servicing | 4,423 | - | - | 4,423 | 0.00% | Timing of debt |
| Interfund Transfers - Expense | 8,153,916 | 115,714 | 1,985,996 | 6,167,920 | 24.36% | Year end Entry |
| Materials and Supplies | 583,933 | 71,943 | 354,183 | 229,750 | 60.65% | |
| Miscellaneous Services | 31,391 | 4,689 | 14,833 | 16,558 | 47.25% | |
| Professional Fees | 54,747 | - | 21,793 | 32,953 | 39.81% | Timing - Yearend entry |
| Rents and Financial Services | 94,160 | 22,326 | 42,001 | 52,159 | 44.61% | Interest rate is falling |
| Repairs and Maintenance | 7,067 | 284 | 648 | 6,419 | 9.17% | |
| Salaries, Wages, Benefits and Personnel | 1,783,677 | 151,961 | 1,080,679 | 702,998 | 60.59% | |
| Taxation Adjustments | 291,888 | 6,252 | 51,081 | 240,807 | 17.50% | Timing - will hit in Q3 |
| Utilities, Insurance and Property Taxes | 202,751 | 66,234 | 72,970 | 129,781 | 35.99% | Timing - will hit in Q3 |
| Total Expenses | 13,224,948 | 1,047,455 | 4,630,479 | 8,594,469 | 35% | |
| Net Total | 20,341,600 | 139,431 | 23,074,468 | (2,732,868) | 113.43% | |



Actual vs Budget Year To Date

Division: Development Services

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of July 2024 (58% of the Year)

| Account | Annual Budget | Current Period Transactions | Year To Date Actual Cost | Variance \$ (Unused funds) | Variance % (Budget used) | Director/Manager Comments |
|---|------------------|-----------------------------|--------------------------|----------------------------|--------------------------|---|
| Revenues: | | | | | | |
| Amounts Added to Taxes and Special Levies | 156,000 | - | 173,639 | (17,639) | 111.31% | Interim and Final tax bills have been issued |
| Contributions from Developers | 8,750 | - | 5,900 | 2,850 | 67.43% | Additional contribution from Parkland development |
| Interfund Transfers - Revenue | 25,000 | - | - | 25,000 | 0.00% | Year end Entry |
| Internal Allocations - Revenue | 208,538 | - | - | 208,538 | 0.00% | Year end Entry |
| Investment and Other Income | 10,000 | - | 1,973 | 8,027 | 19.73% | |
| User Fees and Service Charges | 114,542 | 6,024 | 58,592 | 55,951 | 51.15% | |
| Total Revenues | 522,831 | 6,024 | 240,103 | 282,727 | 46% | |
| Expenses: | | | | | | |
| Contracted Services | 7,971 | - | - | 7,971 | 0.00% | |
| External Transfers | 203,073 | - | 30,484 | 172,589 | 15.01% | Timing for CIP Grants |
| Interfund Transfers - Expense | 22,374 | - | - | 22,374 | 0.00% | Year end Entry |
| Internal Allocations - Expense | 104,269 | - | - | 104,269 | 0.00% | Year end Entry |
| Materials and Supplies | 82,894 | 6,352 | 25,811 | 57,083 | 31.14% | Additional postage for Designation notices |
| Miscellaneous Services | 73,831 | 4,892 | 27,795 | 46,036 | 37.65% | |
| Professional Fees | 28,000 | 1,549 | 9,527 | 18,473 | 34.02% | |
| Rents and Financial Services | 2,280 | 281 | 281 | 1,999 | 12.33% | |
| Repairs and Maintenance | 1,067 | 521 | 1,813 | (747) | 170.01% | Unexpected pest control costs at Gesto |
| Salaries, Wages, Benefits and Personnel | 873,646 | 78,220 | 536,516 | 337,130 | 61.41% | Additional travel to and from Gesto |
| Taxation Adjustments | - | 15,766 | 15,766 | (15,766) | Not Budgeted | BIA Levy write-offs that exceed the maximum cap tax levy, offset with revenue |
| Utilities, Insurance and Property Taxes | 13,596 | 10,181 | 10,658 | 2,938 | 78.39% | Insurance has been posted for full year |
| Total Expenses | 1,412,999 | 117,762 | 658,651 | 754,348 | 47% | |
| Net Total | (890,169) | (111,738) | (418,548) | (471,621) | -47.02% | |



Actual vs Budget Year To Date

Division: Environmental Services

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of July 2024 (58% of the Year)

| Account | Annual Budget | Current Period Transactions | Year To Date Actual Cost | Variance \$ (Unused funds) | Variance % (Budget used) | Director/Manager Comments |
|---|-------------------|-----------------------------|--------------------------|----------------------------|--------------------------|---|
| Revenues: | | | | | | |
| Amounts Added to Taxes and Special Levies | 64,404 | - | 61,114 | 3,291 | 94.89% | Interim and Final bills have been issued Remainder of entries will be completed in Q3 and Q4 |
| Interfund Transfers - Revenue | 3,376,345 | 89,803 | 89,803 | 3,286,542 | 2.66% | |
| Investment and Other Income | 4,200 | 1,668 | 6,392 | (2,192) | 152.18% | |
| User Fees and Service Charges | 7,167,100 | 676,740 | 4,357,843 | 2,809,257 | 60.80% | |
| Total Revenues | 10,612,050 | 768,211 | 4,515,151 | 6,096,899 | 43% | |
| Expenses: | | | | | | |
| Contracted Services | 1,876,097 | 669,608 | 875,454 | 1,000,643 | 46.66% | Timing of debt |
| Debt Servicing | 944,979 | - | 495,687 | 449,292 | 52.45% | |
| External Transfers | 11,000 | - | 9,806 | 1,194 | 89.14% | Higher than usual subsidies as a result of recent flooding |
| Interfund Transfers - Expense | 4,747,402 | - | - | 4,747,402 | 0.00% | Year end Entry |
| Internal Allocations - Expense | 598,695 | - | - | 598,695 | 0.00% | Year end Entry |
| Materials and Supplies | 219,435 | 100,471 | 147,485 | 71,950 | 67.21% | Increase in water meter replacements in Q1 and Q2 |
| Miscellaneous Services | 57,660 | 15,787 | 34,682 | 22,978 | 60.15% | Grass cutting occurs mostly in Q2 and Q3 only |
| Professional Fees | 120,000 | 9,355 | 30,641 | 89,359 | 25.53% | |
| Rents and Financial Services | 182 | 201 | 201 | (19) | 110.44% | |
| Repairs and Maintenance | 367,075 | 27,683 | 201,593 | 165,482 | 54.92% | Watermain breaks are funded from here which are unpredictable in nature. |
| Salaries, Wages, Benefits and Personnel | 667,736 | 48,969 | 355,294 | 312,442 | 53.21% | |
| Uncollectible Taxes and Accounts Receivable | 15,000 | - | - | 15,000 | 0.00% | Timing |
| Utilities, Insurance and Property Taxes | 986,789 | 526,857 | 551,696 | 435,093 | 55.91% | |
| Total Expenses | 10,612,050 | 1,398,932 | 2,702,539 | 7,909,511 | 25% | |
| Net Total | 0 | (630,721) | 1,812,612 | (1,812,612) | 100.00% | |



Actual vs Budget Year To Date

Division: Health Services

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of July 2024 (58% of the Year)

| Account | Annual Budget | Current Period Transactions | Year To Date Actual Cost | Variance \$ (Unused funds) | Variance % (Budget used) | Director/Manager Comments |
|---|-----------------|-----------------------------|--------------------------|----------------------------|--------------------------|---|
| Revenues: | | | | | | |
| Conditional and Unconditional Grants | 165,456 | 27,576 | 96,513 | 68,943 | 58.33% | |
| Interfund Transfers - Revenue | 7,000 | - | - | 7,000 | 0.00% | Year end Entry |
| Investment and Other Income | 1,316 | - | 257 | 1,059 | 19.53% | |
| License and Permit Fees | 7,000 | 571 | 3,740 | 3,260 | 53.42% | |
| User Fees and Service Charges | 97,742 | 5,000 | 55,513 | 42,229 | 56.80% | |
| Total Revenues | 278,514 | 33,147 | 156,023 | 122,491 | 56% | |
| Expenses: | | | | | | |
| Contracted Services | 8,850 | 45 | 45 | 8,805 | 0.50% | Timing of invoices |
| Interfund Transfers - Expense | 15,147 | 942 | 7,024 | 8,123 | 46.37% | |
| Materials and Supplies | 2,576 | 1,294 | 2,694 | (118) | 104.59% | |
| Miscellaneous Services | 141,500 | 11,510 | 78,189 | 63,311 | 55.26% | |
| Professional Fees | 4,000 | - | 3,000 | 1,000 | 75.00% | |
| Rents and Financial Services | 10,415 | 479 | 7,979 | 2,436 | 76.61% | |
| Salaries, Wages, Benefits and Personnel | 158,671 | 12,517 | 89,143 | 69,528 | 56.18% | |
| Utilities, Insurance and Property Taxes | 2,627 | 1,882 | 1,882 | 745 | 71.65% | Insurance has been posted for full year |
| Total Expenses | 343,786 | 28,668 | 189,956 | 153,831 | 55% | |
| Net Total | (65,272) | 4,479 | (33,933) | (31,340) | -51.99% | |



Actual vs Budget Year To Date

Division: Protection to Persons and Property

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of July 2024 (58% of the Year)

| Account | Annual Budget | Current Period Transactions | Year To Date Actual Cost | Variance \$ (Unused funds) | Variance % (Budget used) | Director/Manager Comments |
|---|--------------------|-----------------------------|--------------------------|----------------------------|--------------------------|--|
| Revenues: | | | | | | |
| Conditional and Unconditional Grants | 184,680 | - | 32,274 | 152,406 | 17.48% | Remainder of Grants routinely received in Q4 |
| Contributions from Developers | 1,093,308 | 66,520 | 288,815 | 804,494 | 26.42% | Slower development compared to previous years |
| Fines and Penalties | 1,500 | 600 | 1,000 | 500 | 66.67% | |
| Interfund Transfers - Revenue | 454,379 | 36,656 | 92,466 | 361,913 | 20.35% | Remainder of entries will be completed in Q3 and Q4 |
| Investment and Other Income | 26,617 | 3,729 | 38,122 | (11,505) | 143.22% | Increase in Defibrillator Grant and revenue recovered from Property Standards |
| License and Permit Fees | 460,289 | 283,559 | 567,055 | (106,766) | 123.20% | Additional permits than forecasted |
| User Fees and Service Charges | 132,766 | 24,223 | 57,502 | 75,265 | 43.31% | |
| Total Revenues | 2,353,540 | 415,287 | 1,077,233 | 1,276,307 | 46% | |
| Expenses: | | | | | | |
| Contracted Services | 3,154,408 | 267,162 | 1,576,144 | 1,578,264 | 49.97% | Expenses include annual fire inspections, fire protection deficiency work, annual maintenance, and property standards costs (offset in Revenues) |
| Debt Servicing | 423,745 | - | 209,999 | 213,746 | 49.56% | Timing of debt |
| External Transfers | 211,137 | 42,209 | 126,628 | 84,509 | 59.97% | |
| Interfund Transfers - Expense | 1,107,407 | - | - | 1,107,407 | 0.00% | Year end Entry |
| Internal Allocations - Expense | 104,269 | - | - | 104,269 | 0.00% | Year end Entry |
| Materials and Supplies | 239,347 | 32,901 | 94,752 | 144,595 | 39.59% | Expenses to-date include travel, equipment & supplies logistics, STRU & Migrant worker housing inspections, postage for STR blitz |
| Miscellaneous Services | 114,800 | 14,814 | 75,490 | 39,310 | 65.76% | AVL for new building vehicle |
| Professional Fees | 23,625 | 1,829 | 6,872 | 16,753 | 29.09% | |
| Rents and Financial Services | 135,372 | 4,638 | 16,942 | 118,431 | 12.51% | Less online Cloud permitting transactions |
| Repairs and Maintenance | 129,933 | 16,669 | 62,288 | 67,646 | 47.94% | Expenses to-date include Fire protection systems deficiency work/repairs, door repairs, building systems maintenance filters/service and repairs to Fire Engine 1, Foam system and exhaust extraction system hose. |
| Salaries, Wages, Benefits and Personnel | 1,939,098 | 118,376 | 921,364 | 1,017,733 | 47.52% | |
| Utilities, Insurance and Property Taxes | 214,631 | 164,172 | 169,757 | 44,874 | 79.09% | Insurance has been posted for full year |
| Total Expenses | 7,797,771 | 662,771 | 3,260,235 | 4,537,536 | 42% | |
| Net Total | (5,444,231) | (247,484) | (2,183,002) | (3,261,229) | -40.10% | |



Actual vs Budget Year To Date

Division: Public Works

Fund: All; Department: All; GL Account: All; Costing Center: All

Reporting Period : As at end of July 2024 (58% of the Year)

| Account | Annual Budget | Current Period Transactions | Year To Date Actual Cost | Variance \$ (Unused funds) | Variance % (Budget used) | Director/Manager Comments |
|---|--------------------|-----------------------------|--------------------------|----------------------------|--------------------------|--|
| Revenues: | | | | | | |
| Amounts Added to Taxes and Special Levies | 232,301 | - | 200,012 | 32,289 | 86.10% | |
| Conditional and Unconditional Grants | 56,000 | (50,000) | - | 56,000 | 0.00% | Timing of superintendent grant, correcting entry completed in July to move Grant received to a capital project |
| Interfund Transfers - Revenue | 192,903 | 67,573 | 67,573 | 125,331 | 35.03% | Remainder of entries will be completed in Q3 and Q4 |
| Internal Allocations - Revenue | 253,079 | - | - | 253,079 | 0.00% | Year end Entry |
| Investment and Other Income | 5,500 | 13,927 | 18,518 | (13,018) | 336.69% | |
| License and Permit Fees | 39,000 | 6,477 | 17,774 | 21,226 | 45.57% | |
| User Fees and Service Charges | 510,307 | 17,695 | 116,984 | 393,324 | 22.92% | |
| Total Revenues | 1,289,091 | 55,671 | 420,860 | 868,230 | 33% | |
| Expenses: | | | | | | |
| Contracted Services | 1,220,750 | 39,790 | 381,554 | 839,196 | 31.26% | |
| Debt Servicing | 612,879 | - | 250,935 | 361,944 | 40.94% | Timing of debt |
| External Transfers | 5,000 | - | 200 | 4,800 | 4.00% | |
| Interfund Transfers - Expense | 15,000 | - | - | 15,000 | 0.00% | Year end Entry |
| Internal Allocations - Expense | 72,308 | - | - | 72,308 | 0.00% | Year end Entry |
| Materials and Supplies | 1,587,307 | 282,714 | 677,252 | 910,056 | 42.67% | |
| Miscellaneous Services | 15,500 | 2,876 | 9,923 | 5,577 | 64.02% | increased cost of AVL/GPS system and additional vehicles |
| Professional Fees | 175,000 | - | 42,310 | 132,690 | 24.18% | |
| Rents and Financial Services | 15,125 | 689 | 689 | 14,436 | 4.56% | |
| Repairs and Maintenance | 192,000 | 7,569 | 64,391 | 127,609 | 33.54% | |
| Salaries, Wages, Benefits and Personnel | 2,317,140 | 212,987 | 1,240,796 | 1,076,344 | 53.55% | |
| Uncollectible Taxes and Accounts Receivable | 7,500 | 268 | 3,546 | 3,954 | 47.28% | |
| Utilities, Insurance and Property Taxes | 284,981 | 156,524 | 158,214 | 126,767 | 55.52% | |
| Total Expenses | 6,520,491 | 703,418 | 2,829,809 | 3,690,681 | 43% | |
| Net Total | (5,231,400) | (647,747) | (2,408,949) | (2,822,451) | -46.05% | |