

APPENDIX C
2023 WATER & WASTEWATER
BUDGET VS ACTUAL YEAR-END DETAIL

	2023 Budget	2023 Actuals*	Variance Surplus / (Deficit)
PERSONNEL	6,192,352	4,478,151	1,714,200
1001 - REGULAR SALARIES	3,354,679	2,371,993	982,686
1002 - TEMPORARY SALARIES	69,961	61,060	8,901
1003 - SHIFT PREMIUM	4,906	2,930	1,976
1004 - OTHER/STANDBY	106,969	96,300	10,669
1011 - SALARIES CAPITAL/Special Projects ***	887,487	0	887,487
1101 - OVERTIME FULLTIME	258,086	264,676	(6,590)
1201 - VACATION other	0	454	(454)
1202 - VACATION	6,701	205,032	(198,331)
1203 - COMPASSIONATE LEAVE	0	6,270	(6,270)
1204 - STATUTORY HOLIDAYS	0	114,035	(114,035)
1207 - SICK LEAVE	0	91,404	(91,404)
1210 - GREIVANCE SETTLEMENT	0	36,000	(36,000)
1299 - OTHER LABOUR COSTS	0	12,500	(12,500)
1301 - WSIB LEAVE	0	(748)	748
1401 - TRAINING & SAFETY	0	80,524	(80,524)
1499 - OTHER EMP ALLOWANCES	0	1,708	(1,708)
1801 - FRINGE BENEFITS-FULLTIME ***	1,478,898	1,116,881	362,017
1802 - FRINGE BENEFITS-PARTTIME ***	24,665	17,133	7,532
GOODS & SERVICES	5,281,745	5,388,072	(106,326)
2001 - SAND	200	2,878	(2,678)
2002 - SALT	200	144	56
2006 - ASPHALT - COLD MIX	19,133	9,303	9,830
2007 - CONSTRUCTION SUPPLIES	5,500	83	5,417
2008 - CEMENT	1,500	0	1,500
2009 - METALS	2,000	1,748	252
2020 - SEWER/WATER PIPE & PARTS	161,000	227,211	(66,211)
2030 - GRAVEL	88,100	110,867	(22,767)
2055 - CHEMICALS	631,925	664,182	(32,257)
2099 - MISC. MATERIALS	2,500	2,764	(264)
2401 - GAS FUEL	74,656	72,181	2,475
2405 - DIESEL FUEL	149,467	112,209	37,258
2407 - COLOURED/DYED DIESEL	71,676	32,413	39,263
2410 - PROPANE	0	50	(50)
2415 - LUBRICANTS	6,500	7,367	(867)
2425 - REPAIR PARTS	65,000	99,604	(34,604)
2430 - MECHANIC SHOP SUPPLIES	4,500	4,829	(329)
2435 - TOOLS	52,568	54,880	(2,312)
2440 - MAINTENANCE SUPPLIES	13,085	9,644	3,441
2601 - OFFICE SUPPLIES	12,400	17,512	(5,112)
2615 - JANITORIAL SUPPLIES	4,700	3,940	760
2625 - BUILDING MAINT SUPPLIES	2,650	9,704	(7,054)
2650 - CLOTHING / UNIFORM	20,051	16,254	3,797
2655 - SAFETY SUPPLIES	40,500	50,745	(10,245)
2660 - SAFETY BOOT ALLOWANCE	13,913	8,444	5,469
2699 - MISC GENERAL SUPPLIES	500	2,089	(1,589)
2701 - HYDRO	1,157,498	1,175,765	(18,267)
2705 - NATURAL GAS	96,599	117,590	(20,991)
2715 - WATER	18,774	18,216	558
2720 - MUNICIPAL TAXES	274,727	284,938	(10,211)
2975 - LAB TESTING	45,500	56,678	(11,178)

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2977 - LABORATORY CONSUMABLES	21,500	20,456	1,044
2980 - INSTRUMENTATION	50,000	49,333	667
2985 - LAB EQUIPMENT	9,500	6,849	2,651
2987 - ELECTRICAL SUPPLIES	21,000	28,914	(7,914)
3001 - POSTAGE	125,000	119,440	5,560
3005 - COURIER & DELIVERY	1,500	3,112	(1,612)
3007 - ONTARIO 1 CALL CENTER	8,000	6,395	1,605
3010 - TELEPHONE	49,380	54,045	(4,665)
3014 - TELECOMMUNICATIONS	3,620	3,223	397
3035 - MILEAGE	5,700	11,864	(6,164)
3055 - MEETING COSTS	1,200	4,458	(3,258)
3065 - MEMBERSHIPS/LICENSES/CERTIFICATIONS	7,050	9,065	(2,015)
3070 - TRAINING	53,000	64,843	(11,843)
3088 - REBATES/REFUNDS	10,000	9,263	737
3089 - CONSUMPTION CREDITS	17,500	11,573	5,927
3130 - CONSULTANT FEES	0	18	(18)
3199 - MISC PROFESSIONAL FEES	1,290	1,882	(592)
3205 - VEHICLE LEASE/RENTAL	11,000	315	10,685
3299 - MISC LEASES & RENTS	0	436	(436)
3301 - RADIO MAINTENANCE	72,454	67,942	4,512
3305 - BUILDING MAINTENANCE	0	6,218	(6,218)
3307 - EQUIPMENT MAINTENANCE/CONTRACTS	0	785	(785)
3325 - WATER METER MAINTENANCE	10,000	10,691	(691)
3340 - SOFTWARE MAINTENANCE	82,266	85,574	(3,308)
3350 - DRY CLEANING/LAUNDERING	2,500	2,506	(6)
3412 - INTERNET FEES	5,500	7,134	(1,634)
3418 - WATER ANALYSIS	0	635	(635)
3425 - CONSTRUCTION CONTRACT	120,140	82,045	38,095
3426 - PATCHING	610,596	597,538	13,058
3427 - HYDROSEEDING	47,082	48,772	(1,690)
3428 - CONCRETE RESTORATION	20,000	23,072	(3,072)
3455 - SECURITY SERVICES	1,100	2,966	(1,866)
3480 - CLEANING CONTRACT	18,200	17,812	388
3489 - CONTRACT/OUTSIDE SERVICES	56,400	106,386	(49,986)
3601 - INSURANCE PREMIUMS	601,946	570,522	31,424
3969 - SLUDGE DISPOSAL	200,000	177,760	22,240
FINANCIAL EXPENSES	3,126,256	3,122,758	3,498
4015 - DEBENTURE PRINCIPAL	2,758,595	2,758,594	1
4020 - DEBENTURE INTEREST	367,661	364,164	3,497
CAPITAL/RESERVE TRANSACTIONS	10,675,863	10,684,547	(8,684)
5015 - OFFICE FURNITURE & EQUIP	500	6,476	(5,976)
5020 - WATER METERS	25,000	27,708	(2,708)
5101 - CAPITAL LEVY	10,650,363	10,650,363	0
INTERNAL TRANSFERS	2,703,662	2,675,941	27,721
7001 - VEH & EQUIPMENT USAGE FEE	815,811	777,450	38,361
7010 - ADMINISTRATION & OVERHEAD	1,886,351	1,886,351	0
7050 - FLEET CHARGEBACK CHARGES	1,500	12,139	(10,639)
EXPENSE TOTAL	27,979,878	26,349,469	1,630,409

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REVENUE	27,979,878	26,645,920	(1,333,958)
0175 - DIRECT WATER BILLINGS	6,405,798	6,658,454	252,656
0178 - CONSTRUCTION WATER	35,000	18,788	(16,213)
0179 - FIXED WATER	6,405,798	6,431,585	25,787
0180 - SEWER SURCHARGE	12,168,745	12,293,841	125,096
0426 - MISAPPLIED PAYMENTS	0	46	46
0431 - PENALTIES/WATER ACCOUNTS	50,000	67,595	17,595
0456 - SALE OF SCRAP METALS	3,500	7,137	3,637
0460 - TRANSFER FRM CAPITAL FUND ***	1,154,825	0	(1,154,825)
0468 - METER REPLACEMENT	5,000	10,766	5,766
0470 - TSF FROM RESERVE FUND	1,329,712	788,619	(541,093)
0472 - REIMB - CUPE BENEFITS	0	3,078	3,078
0476 - REIMBURSEMENT-CUPE WAGES	0	8,139	8,139
0479 - REIMBURSEMENTS	0	182	182
0480 - SUNDRY REVENUE	10,000	27,675	17,675
0607 - FEDNOR GRANT	35,000	15,885	(19,115)
0856 - RETURN ITEM CHARGE	6,000	5,832	(168)
0860 - ACCOUNT ADJ./METER READS	40,000	33,525	(6,475)
0873 - SANITARY SEWER CONNECTION	12,500	13,454	954
0874 - SEWER RODDINGS	20,000	16,711	(3,289)
0876 - WATER CONNECTIONS	30,000	25,998	(4,002)
0877 - WATER THAWS	3,000	390	(2,610)
0878 - WATER TURN ON/OFF	30,000	34,313	4,313
0897 - PATTON BULK WATER	30,000	26,075	(3,925)
0899 - OTHER SERVICE CHARGES	30,000	9,100	(20,900)
0985 - SEPTAGE TREATMENT	175,000	148,734	(26,266)
REVENUE TOTAL	27,979,878	26,645,920	(1,333,958)
NET TOTAL	0	296,452	296,452
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* Actuals subject to year-end adjustments.

** Totals may vary slightly from computer generated budget reports due to rounding.

*** Note for transparency all Capital wage costs are presented in the Operating Budget and are offset with associated Capital Revenue transfers. Actual Capital wage costs are posted directly to Capital projects and are funded directly through the Capital Budget.