

**APPENDIX B**  
**2024 Water & Wastewater**  
**BUDGET VS ACTUAL YEAR-END PROJECTION**  
**As At June 30th 2024**

	2023 Actual	2024 Actual Cost YTD *	2024 Budget	June Projection *****	Year End Projection Surplus/ (Deficit)
<b>PERSONNEL</b>	<b>4,478,151</b>	<b>2,662,947</b>	<b>6,249,083</b>	<b>6,002,723</b>	<b>246,360</b>
1001 - REGULAR SALARIES	2,371,993	1,444,544	3,340,789	3,066,780	274,009
1002 - TEMPORARY SALARIES	61,060	34,194	74,700	96,787	(22,087)
1003 - SHIFT PREMIUM	2,930	1,911	4,906	3,622	1,284
1004 - OTHER/STANDBY	96,300	55,566	108,746	108,906	(160)
1011 - SALARIES CAPITAL/Special Projects ***	0	0	915,767	915,767	0
1101 - OVERTIME FULLTIME	264,676	193,363	262,443	325,890	(63,447)
1201 - VACATION other	454	1,500	0	0	0
1202 - VACATION	205,032	75,178	7,039	6,186	853
1203 - COMPASSIONATE LEAVE	6,270	2,052	0	0	0
1204 - STATUTORY HOLIDAYS	114,035	53,870	0	0	0
1207 - SICK LEAVE	91,404	53,140	0	0	0
1210 - GREIVANCE SETTLEMENT	36,000	0	0	0	0
1299 - OTHER LABOUR COSTS	12,500	0	0	0	0
1301 - WSIB LEAVE	(748)	(316)	0	(158)	158
1401 - TRAINING & SAFETY	80,524	42,133	0	0	0
1499 - OTHER EMP ALLOWANCES	1,708	354	0	277	(277)
1801 - FRINGE BENEFITS-FULLTIME ***	1,116,881	695,979	1,507,306	1,444,370	62,936
1802 - FRINGE BENEFITS-PARTTIME ***	17,133	9,478	27,387	34,296	(6,909)
<b>GOODS &amp; SERVICES</b>	<b>5,388,072</b>	<b>2,589,785</b>	<b>5,468,359</b>	<b>5,730,701</b>	<b>(262,342)</b>
2001 - SAND	2,878	2,375	200	200	0
2002 - SALT	144	9	200	100	100
2006 - ASPHALT - COLD MIX	9,303	55,470	19,707	63,000	(43,293)
2007 - CONSTRUCTION SUPPLIES	83	77	5,500	2,000	3,500
2008 - CEMENT	0	0	1,500	700	800
2009 - METALS	1,748	193	2,000	2,071	(71)
2020 - SEWER/WATER PIPE & PARTS	227,211	128,494	168,200	185,342	(17,142)
2030 - GRAVEL	110,867	5,701	88,100	88,100	0
2055 - CHEMICALS	664,182	514,837	813,308	812,500	808
2099 - MISC. MATERIALS	2,764	613	2,500	1,500	1,000
2401 - GAS FUEL	72,181	40,773	73,340	75,944	(2,604)
2405 - DIESEL FUEL	112,209	46,987	122,630	99,544	23,086
2407 - COLOURED/DYED DIESEL	32,413	38,909	42,280	34,979	7,301
2410 - PROPANE	50	52	0	52	(52)
2415 - LUBRICANTS	7,367	1,080	8,500	8,000	500
2425 - REPAIR PARTS	99,604	85,169	75,000	116,783	(41,783)
2430 - MECHANIC SHOP SUPPLIES	4,829	1,210	4,500	4,500	0
2435 - TOOLS	54,880	20,798	52,568	43,818	8,750
2440 - MAINTENANCE SUPPLIES	9,644	6,079	13,085	13,000	85
2601 - OFFICE SUPPLIES	17,512	2,590	11,400	6,005	5,395
2615 - JANITORIAL SUPPLIES	3,940	583	3,200	2,700	500
2625 - BUILDING MAINT SUPPLIES	9,704	5,633	2,650	11,650	(9,000)
2650 - CLOTHING / UNIFORM	16,254	16,082	21,871	19,598	2,273
2655 - SAFETY SUPPLIES	50,745	30,809	40,500	51,500	(11,000)
2660 - SAFETY BOOT ALLOWANCE	8,444	3,117	13,913	11,588	2,325
2699 - MISC GENERAL SUPPLIES	2,089	188	500	500	0
2701 - HYDRO	1,175,765	430,191	1,149,061	1,261,793	(112,732)
2705 - NATURAL GAS	117,590	43,734	105,059	87,254	17,805
2715 - WATER	18,216	7,216	18,833	18,527	306
2720 - MUNICIPAL TAXES	284,938	142,466	293,486	295,289	(1,803)
2975 - LAB TESTING	56,678	34,349	45,500	60,000	(14,500)

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2977 - LABORATORY CONSUMABLES	20,456	12,169	24,500	29,500	(5,000)
2980 - INSTRUMENTATION	49,333	31,097	50,000	52,957	(2,957)
2985 - LAB EQUIPMENT	6,849	136	9,500	7,000	2,500
2987 - ELECTRICAL SUPPLIES	28,914	13,959	21,000	23,000	(2,000)
3001 - POSTAGE	119,440	48,805	115,000	115,000	0
3005 - COURIER & DELIVERY	3,112	2,434	2,000	2,624	(624)
3007 - ONTARIO 1 CALL CENTER	6,395	2,673	8,000	8,000	0
3010 - TELEPHONE	54,045	27,444	49,380	50,880	(1,500)
3014 - TELECOMMUNICATIONS	3,223	1,953	3,280	3,508	(228)
3035 - MILEAGE	11,864	3,880	6,200	6,857	(657)
3045 - CONFERENCES & SEMINARS	0	662	0	662	(662)
3055 - MEETING COSTS	4,458	1,129	1,200	1,859	(659)
3060 - MEALS	0	575	0	575	(575)
3065 - MEMBERSHIPS/LICENSES/CERTIFICATIONS	9,065	3,420	8,875	8,795	80
3070 - TRAINING	64,843	38,449	53,000	56,670	(3,670)
3088 - REBATES/REFUNDS	9,263	2,262	10,000	10,000	0
3089 - CONSUMPTION CREDITS	11,573	6,475	17,500	13,100	4,400
3130 - CONSULTANT FEES	18	0	0	0	0
3170 - LEGAL SEARCHES	0	24	0	24	(24)
3199 - MISC PROFESSIONAL FEES	1,882	116	1,290	790	500
3205 - VEHICLE LEASE/RENTAL	315	807	11,000	2,000	9,000
3299 - MISC LEASES & RENTS	436	0	0	0	0
3301 - RADIO MAINTENANCE	67,942	76,162	70,000	79,308	(9,308)
3305 - BUILDING MAINTENANCE	6,218	505	0	506	(506)
3307 - EQUIPMENT MAINTENANCE/CONTRACTS	785	0	0	0	0
3325 - WATER METER MAINTENANCE	10,691	173	10,000	10,000	0
3340 - SOFTWARE MAINTENANCE	85,574	90,709	86,830	90,708	(3,878)
3350 - DRY CLEANING/LAUNDERING	2,506	269	2,500	2,500	0
3412 - INTERNET FEES	7,134	1,068	6,500	5,153	1,347
3418 - WATER ANALYSIS	635	0	0	0	0
3425 - CONSTRUCTION CONTRACT	82,045	13,349	120,140	141,173	(21,033)
3426 - PATCHING	597,538	192,201	621,213	621,213	(0)
3427 - HYDROSEEDING	48,772	0	48,193	48,193	0
3428 - CONCRETE RESTORATION	23,072	0	20,600	20,600	0
3455 - SECURITY SERVICES	2,966	865	1,800	1,800	0
3480 - CLEANING CONTRACT	17,812	8,090	18,200	18,200	0
3489 - CONTRACT/OUTSIDE SERVICES	106,386	67,849	59,400	84,600	(25,200)
3601 - INSURANCE PREMIUMS	570,522	191,303	612,168	634,409	(22,241)
3969 - SLUDGE DISPOSAL	177,760	82,988	200,000	200,000	0
<b>FINANCIAL EXPENSES</b>	<b>3,122,758</b>	<b>2,709,788</b>	<b>2,709,789</b>	<b>2,709,789</b>	<b>0</b>
4015 - DEBENTURE PRINCIPAL	2,758,594	2,411,772	2,411,772	2,411,772	0
4020 - DEBENTURE INTEREST	364,164	298,016	298,017	298,017	0
<b>CAPITAL/RESERVE TRANSACTIONS</b>	<b>10,980,999</b>	<b>21,415</b>	<b>11,956,834</b>	<b>11,956,834</b>	<b>0</b>
5015 - OFFICE FURNITURE & EQUIP	6,476	0	500	500	0
5020 - WATER METERS	27,708	21,415	25,000	25,000	0
5101 - CAPITAL LEVY	10,650,363	0	11,931,334	11,931,334	0
5115 - TRANSFER TO RESERVE FUND	296,452	0	0	0	0
<b>INTERNAL TRANSFERS</b>	<b>2,675,941</b>	<b>1,447,315</b>	<b>2,930,525</b>	<b>2,936,765</b>	<b>(6,240)</b>
7001 - VEH & EQUIPMENT USAGE FEE	777,450	446,163	939,200	939,200	0
7010 - ADMINISTRATION & OVERHEAD	1,886,351	994,913	1,989,825	1,989,825	0
7050 - FLEET CHARGEBACK CHARGES	12,139	6,240	1,500	7,740	(6,240)
<b>EXPENSE TOTAL</b>	<b>26,645,921</b>	<b>9,431,249</b>	<b>29,314,590</b>	<b>29,336,812</b>	<b>(22,222)</b>

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<b>REVENUE</b>	<b>26,645,921</b>	<b>11,252,675</b>	<b>29,314,590</b>	<b>29,392,151</b>	<b>77,561</b>
0175 - DIRECT WATER BILLINGS	6,658,455	2,896,972	7,330,399	7,336,161	5,762
0177 - FILTRATION PLANT LEVY	0	0	0	28	28
0178 - CONSTRUCTION WATER	18,788	8,528	35,000	20,000	(15,000)
0179 - FIXED WATER	6,431,585	2,473,526	5,997,600	6,110,987	113,387
0180 - SEWER SURCHARGE	12,293,841	5,170,056	12,902,093	12,879,523	(22,570)
0426 - MISAPPLIED PAYMENTS	46	0	0	0	0
0431 - PENALTIES/WATER ACCOUNTS	67,595	37,974	60,000	70,000	10,000
0456 - SALE OF SCRAP METALS	7,137	1,052	6,000	12,205	6,205
0460 - TRANSFER FRM CAPITAL FUND ***	0	0	1,232,180	1,232,180	0
0468 - METER REPLACEMENT	10,766	2,651	7,500	7,500	0
0470 - TSF FROM RESERVE FUND	788,619	493,318	1,318,318	1,318,318	0
0472 - REIMB - CUPE BENEFITS	3,078	2,759	0	3,190	3,190
0476 - REIMBURSEMENT-CUPE WAGES	8,139	6,679	0	7,729	7,729
0479 - REIMBURSEMENTS	182	0	0	0	0
0480 - SUNDRY REVENUE	27,675	100	10,000	10,100	100
0607 - FEDNOR GRANT	15,885	0	35,000	41,731	6,731
0856 - RETURN ITEM CHARGE	5,832	2,376	5,000	5,000	0
0860 - ACCOUNT ADJ./METER READS	33,525	11,880	40,000	40,000	0
0873 - SANITARY SEWER CONNECTION	13,454	6,794	12,500	12,500	0
0874 - SEWER RODDINGS	16,711	9,926	20,000	20,000	0
0876 - WATER CONNECTIONS	25,998	2,950	30,000	20,000	(10,000)
0877 - WATER THAWS	390	0	3,000	0	(3,000)
0878 - WATER TURN ON/OFF	34,313	13,496	35,000	30,000	(5,000)
0897 - PATTON BULK WATER	26,075	11,284	30,000	25,000	(5,000)
0899 - OTHER SERVICE CHARGES	9,100	30,073	30,000	40,000	10,000
0985 - SEPTAGE TREATMENT	148,734	70,281	175,000	150,000	(25,000)
<b>REVENUE TOTAL</b>	<b>26,645,921</b>	<b>11,252,675</b>	<b>29,314,590</b>	<b>29,392,151</b>	<b>77,561</b>
<b>NET TOTAL **</b>	<b>0</b>	<b>1,821,426</b>	<b>0</b>	<b>55,340</b>	<b>55,340</b>

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\* Actuals subject to in-year and year-end reallocations or 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.

\*\*\*\* Some actual costs are projected within other line items to better represent variances. For example most wage costs are projected in 1001, however actuals may be posted to activities such as Stat Holidays or Vacation.