

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

	2023 Actual	2024 Actual Cost YTD *	2024 Budget	September Projection ****	Year End Projection Surplus/ (Deficit)
PERSONNEL	4,478,151	3,907,181	6,249,083	6,007,625	241,459
1001 - REGULAR SALARIES	2,371,993	2,027,045	3,340,789	3,041,188	299,601
1002 - TEMPORARY SALARIES	61,060	80,621	74,700	100,054	(25,354)
1003 - SHIFT PREMIUM	2,930	2,585	4,906	3,915	991
1004 - OTHER/STANDBY	96,300	80,598	108,746	109,128	(382)
1011 - SALARIES CAPITAL/Special Projects ***	0	0	915,767	915,768	0
1101 - OVERTIME FULLTIME	264,676	260,420	262,443	324,390	(61,947)
1102 - OVERTIME PART TIME	0	12		12	(12)
1201 - VACATION other	454	2,193	0	0	0
1202 - VACATION	205,032	191,271	7,039	7,040	0
1203 - COMPASSIONATE LEAVE	6,270	5,318	0	0	0
1204 - STATUTORY HOLIDAYS	114,035	88,912	0	0	0
1207 - SICK LEAVE	91,404	91,490	0	0	0
1210 - GREIVANCE SETTLEMENT	36,000	0	0	0	0
1299 - OTHER LABOUR COSTS	12,500	30	0	30	(30)
1301 - WSIB LEAVE	(748)	(316)	0	(316)	316
1401 - TRAINING & SAFETY	80,524	43,904	0	0	0
1499 - OTHER EMP ALLOWANCES	1,708	419	0	1,157	(1,157)
1801 - FRINGE BENEFITS-FULLTIME ***	1,116,881	1,010,296	1,507,306	1,474,486	32,820
1802 - FRINGE BENEFITS-PARTTIME ***	17,133	22,383	27,387	30,773	(3,386)
GOODS & SERVICES	5,388,072	4,598,284	5,468,359	5,782,548	(314,189)
2001 - SAND	2,878	4,874	200	4,874	(4,674)
2002 - SALT	144	9	200	100	100
2006 - ASPHALT - COLD MIX	9,303	57,030	19,707	53,000	(33,293)
2007 - CONSTRUCTION SUPPLIES	83	77	5,500	100	5,400
2008 - CEMENT	0	0	1,500	600	900
2009 - METALS	1,748	723	2,000	1,571	429
2020 - SEWER/WATER PIPE & PARTS	227,211	183,581	168,200	194,193	(25,993)
2030 - GRAVEL	110,867	18,410	88,100	88,100	0
2055 - CHEMICALS	664,182	764,014	813,308	810,600	2,708
2099 - MISC. MATERIALS	2,764	1,513	2,500	2,005	495
2401 - GAS FUEL	72,181	59,780	73,340	78,077	(4,737)
2405 - DIESEL FUEL	112,209	66,159	122,630	97,225	25,405
2407 - COLOURED/DYED DIESEL	32,413	44,204	42,280	34,112	8,168
2410 - PROPANE	50	52	0	52	(52)
2415 - LUBRICANTS	7,367	2,497	8,500	6,000	2,500
2425 - REPAIR PARTS	99,604	138,715	75,000	77,100	(2,100)
2430 - MECHANIC SHOP SUPPLIES	4,829	1,210	4,500	3,721	779
2435 - TOOLS	54,880	45,792	52,568	65,435	(12,867)
2440 - MAINTENANCE SUPPLIES	9,644	9,767	13,085	15,037	(1,952)
2601 - OFFICE SUPPLIES	17,512	7,942	11,400	9,197	2,203
2615 - JANITORIAL SUPPLIES	3,940	1,144	3,200	2,400	800
2625 - BUILDING MAINT SUPPLIES	9,704	6,675	2,650	7,500	(4,850)
2650 - CLOTHING / UNIFORM	16,254	16,082	21,871	19,492	2,379
2655 - SAFETY SUPPLIES	50,745	40,921	40,500	52,019	(11,519)
2660 - SAFETY BOOT ALLOWANCE	8,444	4,751	13,913	9,700	4,213
2699 - MISC GENERAL SUPPLIES	2,089	188	500	300	200
2701 - HYDRO	1,175,765	687,042	1,149,061	1,169,637	(20,576)
2705 - NATURAL GAS	117,590	49,968	105,059	84,228	20,831
2715 - WATER	18,216	11,485	18,833	17,450	1,383
2720 - MUNICIPAL TAXES	284,938	292,967	293,486	292,966	520
2975 - LAB TESTING	56,678	61,635	45,500	79,000	(33,500)

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2977 - LABORATORY CONSUMABLES	20,456	26,856	24,500	33,385	(8,885)
2980 - INSTRUMENTATION	49,333	50,303	50,000	56,957	(6,957)
2985 - LAB EQUIPMENT	6,849	136	9,500	7,956	1,544
2987 - ELECTRICAL SUPPLIES	28,914	17,018	21,000	21,500	(500)
3001 - POSTAGE	119,440	91,073	115,000	115,000	0
3005 - COURIER & DELIVERY	3,112	2,905	2,000	3,211	(1,211)
3007 - ONTARIO 1 CALL CENTER	6,395	2,673	8,000	8,000	0
3010 - TELEPHONE	54,045	46,545	49,380	54,874	(5,494)
3014 - TELECOMMUNICATIONS	3,223	3,084	3,280	3,903	(623)
3035 - MILEAGE	11,864	5,553	6,200	12,798	(6,598)
3045 - CONFERENCES & SEMINARS	0	662	0	662	(662)
3055 - MEETING COSTS	4,458	1,706	1,200	1,859	(659)
3060 - MEALS	0	694	0	694	(694)
3065 - MEMBERSHIPS/LICENSES/CERTIFICATIONS	9,065	4,143	8,875	8,375	500
3070 - TRAINING	64,843	42,904	53,000	66,619	(13,619)
3088 - REBATES/REFUNDS	9,263	3,192	10,000	8,000	2,000
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	207	1,290	790	500
3205 - VEHICLE LEASE/RENTAL	315	5,330	11,000	8,005	2,995
3299 - MISC LEASES & RENTS	436	0	0	0	0
3301 - RADIO MAINTENANCE	67,942	76,213	70,000	77,359	(7,359)
3305 - BUILDING MAINTENANCE	6,218	1,060	0	1,005	(1,005)
3307 - EQUIPMENT MAINTENANCE/CONTRACTS	785	0	0	0	0
3325 - WATER METER MAINTENANCE	10,691	173	10,000	173	9,827
3340 - SOFTWARE MAINTENANCE	85,574	90,709	86,830	90,708	(3,878)
3350 - DRY CLEANING/LAUNDERING	2,506	269	2,500	649	1,851
3412 - INTERNET FEES	7,134	1,374	6,500	5,153	1,347
3418 - WATER ANALYSIS	635	0	0	0	0
3425 - CONSTRUCTION CONTRACT	82,045	82,814	120,140	86,254	33,886
3426 - PATCHING	597,538	538,921	621,213	810,943	(189,730)
3427 - HYDROSEEDING	48,772	7,407	48,193	48,193	0
3428 - CONCRETE RESTORATION	23,072	10,038	20,600	20,600	0
3455 - SECURITY SERVICES	2,966	2,302	1,800	2,799	(999)
3480 - CLEANING CONTRACT	17,812	12,974	18,200	18,200	0
3489 - CONTRACT/OUTSIDE SERVICES	106,386	84,046	59,400	84,600	(25,200)
3601 - INSURANCE PREMIUMS	570,522	634,409	612,168	634,409	(22,241)
3969 - SLUDGE DISPOSAL	177,760	164,889	200,000	200,000	0
FINANCIAL EXPENSES	3,122,758	2,709,788	2,709,789	2,709,789	0
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
CAPITAL/RESERVE TRANSACTIONS	10,980,999	38,994	11,956,834	11,970,328	(13,494)
5015 - OFFICE FURNITURE & EQUIP	6,476	5,064	500	5,064	(4,564)
5020 - WATER METERS	27,708	33,930	25,000	33,930	(8,930)
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
INTERNAL TRANSFERS	2,675,941	2,156,963	2,930,525	2,956,438	(25,913)
7001 - VEH & EQUIPMENT USAGE FEE	777,450	658,354	939,200	958,873	(19,673)
7010 - ADMINISTRATION & OVERHEAD	1,886,351	1,492,369	1,989,825	1,989,825	0
7050 - FLEET CHARGEBACK CHARGES	12,139	6,240	1,500	7,740	(6,240)
EXPENSE TOTAL	26,645,921	13,411,209	29,314,590	29,426,728	(112,138)

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REVENUE	26,645,921	18,513,436	29,314,590	29,363,680	49,090
0175 - DIRECT WATER BILLINGS	6,658,455	4,992,551	7,330,399	7,336,161	5,762
0177 - FILTRATION PLANT LEVY	0	16,473	0	25,000	(10,000)
0178 - CONSTRUCTION WATER	18,788	3,986,514	35,000	6,079,767	82,167
0179 - FIXED WATER	6,431,585	8,664,364	5,997,600	12,879,523	(22,570)
0180 - SEWER SURCHARGE	12,293,841	0	12,902,093	0	0
0426 - MISAPPLIED PAYMENTS	46	56,516	0	65,000	5,000
0431 - PENALTIES/WATER ACCOUNTS	67,595	8,613	60,000	8,613	2,613
0456 - SALE OF SCRAP METALS	7,137	0	6,000	1,232,180	0
0460 - TRANSFER FRM CAPITAL FUND ***	0	2,861	1,232,180	2,861	(4,639)
0468 - METER REPLACEMENT	10,766	493,318	7,500	1,318,318	0
0470 - TSF FROM RESERVE FUND	788,619	3,911	1,318,318	3,911	3,911
0472 - REIMB - CUPE BENEFITS	3,078	9,536	0	9,536	9,536
0476 - REIMBURSEMENT-CUPE WAGES	8,139	0	0	0	0
0479 - REIMBURSEMENTS	182	3,991	0	10,200	200
0480 - SUNDRY REVENUE	27,675	6,731	10,000	30,731	(4,269)
0607 - FEDNOR GRANT	15,885	0	35,000	5,380	5,380
0856 - RETURN ITEM CHARGE	5,832	4,125	5,000	5,000	0
0860 - ACCOUNT ADJ./METER READS	33,525	23,080	40,000	35,000	(5,000)
0873 - SANITARY SEWER CONNECTION	13,454	8,315	12,500	12,500	0
0874 - SEWER RODDINGS	16,711	14,986	20,000	20,000	0
0876 - WATER CONNECTIONS	25,998	6,450	30,000	12,000	(18,000)
0877 - WATER THAWS	390	0	3,000	0	(3,000)
0878 - WATER TURN ON/OFF	34,313	21,471	35,000	28,000	(7,000)
0897 - PATTON BULK WATER	26,075	22,298	30,000	29,000	(1,000)
0899 - OTHER SERVICE CHARGES	9,100	30,848	30,000	40,000	10,000
0985 - SEPTAGE TREATMENT	148,734	136,485	175,000	175,000	0
REVENUE TOTAL	26,645,921	18,513,436	29,314,590	29,363,680	49,090
NET TOTAL **	0	5,102,227	0	(63,048)	(63,047)

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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.