

APPENDIX B **2025 GENERAL OPERATING YEAR-END VARIANCE** **AS AT JUNE 30TH 2025**

	2025 Actuals YTD*	2025 Approved Budget	June Projections	Year End Projection Surplus /(Deficit)
PERSONNEL				
SALARIES & WAGES	16,185,731	35,588,926	34,668,478	920,448
FRINGE BENEFITS	4,795,181	12,647,484	12,312,345	335,139
PERSONNEL TOTAL	20,980,912	48,236,410	46,980,823	1,255,587
GOODS & SERVICES				
MATERIALS - OPERATING EXPENSES	1,968,376	3,715,139	4,175,231	(460,092)
FUEL	910,106	1,935,880	1,786,450	149,430
UTILITIES	1,094,182	2,817,466	2,707,258	110,208
ADMINISTRATION EXPENSES	798,204	1,729,943	1,871,446	(141,503)
PROFESSIONAL FEES	231,705	737,400	724,535	12,865
LEASES & RENTS	385,724	774,182	864,604	(90,422)
MAINTENANCE EXPENSES	1,780,940	3,382,838	4,203,318	(820,480)
CONTRACTS	2,302,067	5,149,652	5,361,371	(211,719)
INSURANCE	653,886	1,279,416	1,279,416	0
OTHER SERVICES	820,977	2,076,458	2,061,684	14,774
GOODS & SERVICES TOTAL	10,946,167	23,598,374	25,035,313	(1,436,939)
FINANCIAL EXPENSES				
FINANCING EXPENSES	6,498,572	8,700,123	8,197,440	502,683
TAX REDUCTIONS & WRITE-OFFS	620,767	1,767,070	1,515,360	251,710
FINANCIAL EXPENSES TOTAL	7,119,339	10,467,193	9,712,800	754,393
CAPITAL/RESERVE TRANSACTIONS				
CAPITAL PURCHASES	57,418	270,200	288,876	(18,676)
CAPITAL FINANCING	16,923,844	16,923,844	16,923,844	0
TRANSFER TO RESERVES	6,605,554	4,462,233	6,051,673	(1,589,440)
AGREEMENTS/OTHER	162,629	618,607	618,607	0
CAPITAL/RESERVE TRANSACTIONS TOTAL	23,749,445	22,274,884	23,883,000	(1,608,116)
SERVICE PARTNERS				
LOCAL AGENCIES, BOARDS & COMMISSIONS	44,092,462	54,888,436	54,888,436	0
SERVICE PARTNERS TOTAL	44,092,462	54,888,436	54,888,436	0
INTERNAL TRANSFERS				
INTERNAL TRANSFERS	4,158,187	8,248,603	8,280,186	(31,583)
INTERNAL TRANSFERS TOTAL	4,158,187	8,248,603	8,280,186	(31,583)
EXPENSE TOTAL	111,046,512	167,713,900	168,780,558	(1,066,658)
REVENUE				
INTERNAL TRANSFERS	5,701,641	11,326,289	11,346,289	20,000
TAXATION	110,957,418	115,764,415	115,581,658	(182,757)
PAYMENTS IN LIEU	5,119,443	973,779	1,029,109	55,330
UNCONDITIONAL GRANTS	5,774,350	11,548,700	11,548,700	0
LICENSES, PERMITS & FINES	2,155,192	3,741,500	4,071,804	330,304
OTHER REVENUE	2,923,301	5,359,668	7,955,282	2,595,614
TRANSFER FROM CAPITAL	199,407	276,617	274,755	(1,862)
TRANSFER FROM RESERVES	990,244	6,554,156	4,986,181	(1,567,975)
GRANTS ***	5,774,296	317,514	399,037	81,523
OTHER MUNICIPAL REVENUES	181,475	307,488	307,488	0
USER FEES/SERVICE CHARGES	5,675,605	11,543,776	11,280,256	(263,520)
REVENUE TOTAL	145,452,372	167,713,902	168,780,559	1,066,657
GRAND TOTAL:	(34,405,860)	(2)	(1)	(1)

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* Actuals subject to year-end adjustments.

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

*** Note all grants and other misc. receivables flow through General revenues and many are transferred to reserves or capital for applicable utilization.