Town of Espanola

2024 Budget vs actual with 2023 comparison - Operating without AMORTIZATION

By department Net (Revenues less expenses)

	Row Labels	2023 Actuals	2024 Budget	2024 Actuals to June 30/24	Forecast to end of year (2024)	% Change Forecast over budget	$Change budget to forecast	Comments
1	**0200 - General Government**							
2	**3 Revenue**							
3	Sch10 - Government Transfers	-2,531,881	-2,536,281	-869,500	-2,536,281	0.00%	0	
4	Sch10 - Investment Income	-501,195	-375,000	-97,919	-434,474	15.86%	-59,474	Interest income forcasted to be greater than anticipated.
5	Sch10 - Licences and permits	-4,650	-4,650	0	-4,650	0.00%	0	
6	Sch10 - Penalties and Interest on Taxes	-130,801	-130,000	-53,477	-128,345	-1.27%	1,655	
7	Sch10 - Rents, Concessions and franchises	-12,593	-12,600	-13,704	-13,704	8.76%	-1,104	
8	Sch12 - User Fees and Service Charges	-2,512	-1,500	-934	-1,868	24.53%	-368	
9	Sch26 - Taxation	-55,155	-51,710	-2,411	-51,711	0.00%	-1	
10	School board Liability	-8,561	0	-1,354	0	#DIV/0!	0	
11	**3 Revenue Total**	**-3,247,348**	**-3,111,741**	**-1,039,299**	**-3,171,033**	**1.91%**	**-59,292**	
12	**4 Expense**							
13	Sch40 - Contracted Services	78,254	81,690	40,458	80,916	-0.95%	-774	
14	Sch40 - Rents and Financial Expenses	31,147	30,000	-1,613	34,043	13.48%	4,043	
15	Transfer to Reserve	160,822	0	0	0	#DIV/0!	0	
16	School board Liability	14,613	0	677	0	#DIV/0!	0	
17	**4 Expense Total**	**284,836**	**111,690**	**39,522**	**114,959**	**2.93%**	**3,269**	
18	**0200 - General Government Total**	**-2,962,512**	**-3,000,051**	**-999,777**	**-3,056,074**	**1.87%**	**-56,023**	

	Row Labels	2023 Actuals	2024 Budget	2024 Actuals to June 30/24	Forecast to end of year (2024)	% Change Forecast over budget	$Change budget to forecast	Comments
19	**0240 - Council**							
20	**3 Revenue**							
21	Sch40 - Rents and Financial Expenses	300	0	0	0	#DIV/0!	0	
22	Transfer From Reserves	-28,287	0	0	0	#DIV/0!	0	
23	**3 Revenue Total**	**-27,987**	**0**	**0**	**0**	**#DIV/0!**	**0**	
24	**4 Expense**							
25	Sch40 - Contracted Services	61,339	53,750	17,964	28,877	-46.28%	-24,873	
26	Sch40 - External Transfers	3,380	4,000	3,763	4,000	0.00%	0	
27	Sch40 - Materials	13,211	15,500	6,995	17,490	12.84%	1,990	
28	Sch40 - Salaries, Wages and Employee Benefits	148,017	150,154	72,151	148,892	-0.84%	-1,262	
29	Transfer to Reserve	12,000	15,000	0	15,000	0.00%	0	
30	**4 Expense Total**	**237,947**	**238,404**	**100,873**	**214,259**	**-10.13%**	**-24,145**	
31	**0240 - Council Total**	**209,960**	**238,404**	**100,873**	**214,259**	**-10.13%**	**-24,145**	
32	**0250 - Administration**							
33	**3 Revenue**							
34	Sch10 - Gain Loss on sale of land and TCA	-2,020	0	0	0	#DIV/0!	0	
35	Sch10 - Rents, Concessions and franchises	-29,038	-30,000	-11,519	-29,038	-3.21%	962	
36	Sch12 - User Fees and Service Charges	-78,613	-80,100	-11,979	-76,758	-4.17%	3,342	
37	Transfer From Reserves	-60,000	0	0	0	#DIV/0!	0	
38	**3 Revenue Total**	**-169,671**	**-110,100**	**-23,498**	**-105,796**	**-3.91%**	**4,304**	
39	**4 Expense**							
40	Sch40 - Contracted Services	506,319	508,505	344,921	493,722	-2.91%	-14,783	
41	Sch40 - Materials	50,329	52,800	26,563	52,327	-0.90%	-473	
42	Sch40 - Rents and Financial Expenses	12,545	14,100	8,799	14,934	5.91%	834	
43	Sch40 - Salaries, Wages and Employee Benefits	866,592	905,300	436,901	907,410	0.23%	2,110	
44	**4 Expense Total**	**1,435,785**	**1,480,705**	**817,184**	**1,468,393**	**-0.83%**	**-12,312**	
45	**0250 - Administration Total**	**1,266,114**	**1,370,605**	**793,686**	**1,362,597**	**-0.58%**	**-8,008**	

	Row Labels	2023 Actuals	2024 Budget	2024 Actuals to June 30/24	Forecast to end of year (2024)	% Change Forecast over budget	$Change budget to forecast	Comments
46	**0261 - Net Levy**							
47	**3 Revenue**							
48	Sch10 - Donations	-112,291	-83,729	-83,729	-83,729	0.00%	0	
49	Sch26 - Taxation	-8,043,615	-8,514,800	-8,554,397	-8,554,397	0.47%	-39,597	
50	School board Liability	-1,010,130	0	-1,018,819	0	#DIV/0!	0	
51	**3 Revenue Total**	**-9,166,036**	**-8,598,529**	**-9,656,945**	**-8,638,126**	**0.46%**	**-39,597**	
52	**4 Expense**							
53	Sch40 - Rents and Financial Expenses	0	0	244,000	244,000	#DIV/0!	244,000	Allowance for filled Request for Reconsideration.
54	School board Liability	1,009,957	0	529,206	0	#DIV/0!	0	
55	**4 Expense Total**	**1,009,957**	**0**	**773,206**	**244,000**	**#DIV/0!**	**244,000**	
56	**0261 - Net Levy Total**	**-8,156,079**	**-8,598,529**	**-8,883,739**	**-8,394,126**	**-2.38%**	**204,403**	

	Row Labels	2023 Actuals	2024 Budget	2024 Actuals to June 30/24	Forecast to end of year (2024)	% Change Forecast over budget	$Change budget to forecast	Comments
57	**0410 - Fire**							
58	**3 Revenue**							
59	Sch10 - Gain Loss on sale of land and TCA	-3,500	0	0	0	#DIV/0!	0	
60	Sch12 - User Fees and Service Charges	-50,912	-12,132	-7,966	-15,932	31.32%	-3,800	
61	**3 Revenue Total**	**-54,412**	**-12,132**	**-7,966**	**-15,932**	**31.32%**	**-3,800**	
62	**4 Expense**							
63	Sch40 - Contracted Services	94,713	121,080	45,403	98,617	-18.55%	-22,463	
64	Sch40 - Materials	82,200	81,637	30,894	47,779	-41.47%	-33,858	
65	Sch40 - Salaries, Wages and Employee Benefits	286,542	305,588	153,143	322,878	5.66%	17,290	
66	**4 Expense Total**	**463,455**	**508,305**	**229,440**	**469,275**	**-7.68%**	**-39,030**	
67	**0410 - Fire Total**	**409,043**	**496,173**	**221,474**	**453,343**	**-8.63%**	**-42,830**	
68	**0420 - Police**							
69	**3 Revenue**							
70	Sch12 - Ontario Conditional Grants	-120,060	-93,682	-31,897	-48,356	-48.38%	45,326	
71	Sch12 - User Fees and Service Charges	-13,152	-12,000	-2,365	-4,730	-60.58%	7,270	
72	Transfer From Reserves	0	0	0	0	#DIV/0!	0	
73	**3 Revenue Total**	**-133,212**	**-105,682**	**-34,262**	**-53,086**	**-49.77%**	**52,596**	
74	**4 Expense**							
75	Sch40 - Contracted Services	1,453,544	1,383,894	575,361	1,332,247	-3.73%	-51,647	
76	Sch40 - Materials	47,361	35,500	5,144	14,359	-59.55%	-21,141	
77	Sch40 - Salaries, Wages and Employee Benefits	4,931	10,500	3,523	7,317	-30.31%	-3,183	
78	**4 Expense Total**	**1,505,836**	**1,429,894**	**584,028**	**1,353,923**	**-5.31%**	**-75,971**	
79	**0420 - Police Total**	**1,372,624**	**1,324,212**	**549,766**	**1,300,837**	**-1.77%**	**-23,375**	
80	**0440 - Protective ins & control**							
81	**3 Revenue**							
82	Sch10 - Other fines	-255	-800	-70	-140	-82.50%	660	
83	**3 Revenue Total**	**-255**	**-800**	**-70**	**-140**	**-82.50%**	**660**	
84	**4 Expense**							
85	Sch40 - Contracted Services	91,588	103,648	51,454	105,233	1.53%	1,585	
86	Sch40 - Materials	1,200	6,822	488	976	-85.69%	-5,846	
87	Sch40 - Salaries, Wages and Employee Benefits	2,227	5,400	1,144	2,376	-56.00%	-3,024	
88	Transfer to Reserve	2,750	2,750	0	2,750	0.00%	0	
89	**4 Expense Total**	**97,765**	**118,620**	**53,086**	**111,335**	**-6.14%**	**-7,285**	
90	**0440 - Protective ins & control Total**	**97,510**	**117,820**	**53,016**	**111,195**	**-5.62%**	**-6,625**	

	Row Labels	2023 Actuals	2024 Budget	2024 Actuals to June 30/24	Forecast to end of year (2024)	% Change Forecast over budget	$Change budget to forecast	Comments
91	**0445 - Protective ins & control - BD**							
92	**3 Revenue**							
93	Sch10 - Licences and permits	-62	0	0	0	#DIV/0!	0	
94	Sch12 - User Fees and Service Charges	-153,904	-185,600	-205,857	-277,939	49.75%	-92,339	
95	Transfer From Reserves	-79,344	-37,935	0	0	-100.00%	37,935	
96	**3 Revenue Total**	**-233,310**	**-223,535**	**-205,857**	**-277,939**	**24.34%**	**-54,404**	
97	**4 Expense**							
98	Sch40 - Contracted Services	20,376	27,700	5,763	11,232	-59.45%	-16,468	
99	Sch40 - Materials	4,868	6,750	778	1,556	-76.95%	-5,194	
100	Sch40 - Salaries, Wages and Employee Benefits	239,817	233,000	120,805	250,903	7.68%	17,903	
101	Transfer to Reserve	0	0	0	14,248	#DIV/0!	14,248	
102	**4 Expense Total**	**265,061**	**267,450**	**127,346**	**277,939**	**3.92%**	**10,489**	
103	**0445 - Protective ins & control - BD Total**	**31,751**	**43,915**	**-78,511**	**0**	**-100.00%**	**-43,915**	Higher than anticipated Building Permit revenues due to high volume of development

	Row Labels	2023 Actuals	2024 Budget	2024 Actuals to June 30/24	Forecast to end of year (2024)	% Change Forecast over budget	$Change budget to forecast	Comments
104	**0460 - Provincial offences**							
105	**3 Revenue**							
106	Sch10 - Other fines	-159,456	-146,500	-64,344	-128,688	-12.16%	17,812	
107	Sch10 - Provincial Offences Act (POA)	-394,225	-395,000	-265,153	-530,306	34.25%	-135,306	
108	Sch12 - Other Municipalities	-40,108	0	0	0	#DIV/0!	0	
109	Sch12 - User Fees and Service Charges	-15	0	0	0	#DIV/0!	0	
110	Transfer From Reserves	-15,000	-15,000	0	0	-100.00%	15,000	
111	**3 Revenue Total**	**-608,804**	**-556,500**	**-329,497**	**-658,994**	**18.42%**	**-102,494**	
112	**4 Expense**							
113	Sch40 - Contracted Services	191,866	190,920	53,721	168,273	-11.86%	-22,647	
114	Sch40 - External Transfers	144,950	119,500	43,752	166,724	39.52%	47,224	
115	Sch40 - Materials	3,603	6,200	1,163	2,326	-62.48%	-3,874	
116	Sch40 - Rents and Financial Expenses	37,687	36,980	8,948	25,496	-31.05%	-11,484	
117	Sch40 - Salaries, Wages and Employee Benefits	202,507	217,720	110,818	230,160	5.71%	12,440	
118	**4 Expense Total**	**580,613**	**571,320**	**218,402**	**592,980**	**3.79%**	**21,660**	
119	**0460 - Provincial offences Total**	**-28,191**	**14,820**	**-111,095**	**-66,014**	**-545.44%**	**-80,834**	Despite provincial trends that POA are becoming burdensome for Municipalities it appreas this year we are headed to surplus.

	Row Labels	2023 Actuals	2024 Budget	2024 Actuals to June 30/24	Forecast to end of year (2024)	% Change Forecast over budget	$Change budget to forecast	Comments
120	**0600 - Transportation**							
121	**3 Revenue**							
122	Sch10 - Gain Loss on sale of land and TCA	-4,379	0	0	0	#DIV/0!	0	
123	Sch10 - Rents, Concessions and franchises	-961	0	0	0	#DIV/0!	0	
124	Sch12 - Ontario Conditional Grants	-5,062	-8,000	0	-4,637	-42.04%	3,363	
125	Sch12 - User Fees and Service Charges	-6,747	-4,080	-1,722	-3,444	-15.59%	636	
126	**3 Revenue Total**	**-17,149**	**-12,080**	**-1,722**	**-8,081**	**-33.11%**	**3,999**	
127	**4 Expense**							
128	Sch10 - Gain Loss on sale of land and TCA	60,297	0	1,275	2,550	#DIV/0!	2,550	
129	Sch40 - Contracted Services	159,255	193,428	50,058	131,154	-32.19%	-62,274	Saving found due to 2025 grant announcement where maintenance can be postponed until the rehabilitation.
130	Sch40 - Materials	683,931	711,793	300,329	661,106	-7.12%	-50,687	
131	Sch40 - Rents and Financial Expenses	6,048	1,000	661	1,322	32.20%	322	
132	Sch40 - Salaries, Wages and Employee Benefits	1,552,782	1,626,909	819,716	1,694,293	4.14%	67,384	
133	Transfer to Reserve	0	0	0	0	#DIV/0!	0	
134	**4 Expense Total**	**2,462,313**	**2,533,130**	**1,172,039**	**2,490,425**	**-1.69%**	**-42,705**	
135	**0600 - Transportation Total**	**2,445,164**	**2,521,050**	**1,170,317**	**2,482,344**	**-1.54%**	**-38,706**	

	Row Labels	2023 Actuals	2024 Budget	2024 Actuals to June 30/24	Forecast to end of year (2024)	% Change Forecast over budget	$Change budget to forecast	Comments
136	**0800 - Water and Sewer (W&S)**							
137	**3 Revenue**							
138	Sch12 - User Fees and Service Charges	-2,784,924	-2,913,000	-1,340,424	-2,883,859	-1.00%	29,141	
139	Transfer From Reserves	-139,273	-394,349	0	-394,349	0.00%	0	
140	**3 Revenue Total**	**-2,924,197**	**-3,307,349**	**-1,340,424**	**-3,278,208**	**-0.88%**	**29,141**	
141	**4 Expense**							
142	Sch10 - Gain Loss on sale of land and TCA	18,244	0	0	0	#DIV/0!	0	
143	Sch40 - Contracted Services	847,915	1,231,280	500,528	1,067,612	-13.29%	-163,668	Future Capital Work budgeted.
144	Sch40 - Materials	552,840	638,665	123,360	684,125	7.12%	45,460	Hydro costs are forecasted to be higher than anticipated.
145	Sch40 - Rents and Financial Expenses	131,776	111,640	0	114,000	2.11%	2,360	
146	Sch40 - Salaries, Wages and Employee Benefits	257,189	318,701	141,512	293,910	-7.78%	-24,791	
147	Transfer to Reserve	0	0	0	111,499	#DIV/0!	111,499	Additional Capital Transfers
148	T - Long term dept repayment	204,312	250,663	71,144	250,663	0.00%	0	
149	**4 Expense Total**	**2,012,276**	**2,550,949**	**836,544**	**2,521,808**	**-1.14%**	**-29,141**	
150	**0800 - Water and Sewer (W&S) Total**	**-911,921**	**-756,400**	**-503,880**	**-756,400**	**0.00%**	**0**	
151	**0840 - Collection & disposal**							
152	**3 Revenue**							
153	Sch12 - Canada Conditional Grants	0	-154,240	-107,968	-78,478	-49.12%	75,762	
154	Sch12 - Ontario Conditional Grants	0	-23,885	0	-23,885	0.00%	0	
155	Sch12 - User Fees and Service Charges	-104,958	-89,260	-3,484	-75,752	-15.13%	13,508	
156	Transfer From Reserves	0	-41,958	0	0	-100.00%	41,958	
157	**3 Revenue Total**	**-104,958**	**-309,343**	**-111,452**	**-178,115**	**-42.42%**	**131,228**	
158	**4 Expense**							
159	Sch40 - Contracted Services	733,864	885,248	335,998	763,628	-13.74%	-121,620	
160	Sch40 - Materials	36,671	29,630	13,719	14,423	-51.32%	-15,207	
161	Sch40 - Salaries, Wages and Employee Benefits	54,165	94,275	25,043	108,137	14.70%	13,862	
162	**4 Expense Total**	**824,700**	**1,009,153**	**374,760**	**886,189**	**-12.18%**	**-122,964**	
163	**0840 - Collection & disposal Total**	**719,742**	**699,810**	**263,308**	**708,073**	**1.18%**	**8,263**	

	Row Labels	2023 Actuals	2024 Budget	2024 Actuals to June 30/24	Forecast to end of year (2024)	% Change Forecast over budget	$Change budget to forecast	Comments
164	**1010 - Health services**							
165	**3 Revenue**							
166	Sch12 - User Fees and Service Charges	-16,767	-23,530	-12,317	-24,634	4.69%	-1,104	
167	**3 Revenue Total**	**-16,767**	**-23,530**	**-12,317**	**-24,634**	**4.69%**	**-1,104**	
168	**4 Expense**							
169	Sch40 - Contracted Services	2,108	2,692	635	1,270	-52.82%	-1,422	
170	Sch40 - External Transfers	1,072,411	1,123,042	551,521	1,123,042	0.00%	0	
171	Sch40 - Materials	1,914	4,656	382	919	-80.26%	-3,737	
172	Sch40 - Salaries, Wages and Employee Benefits	27,770	33,670	36,710	76,244	126.44%	42,574	
173	**4 Expense Total**	**1,104,203**	**1,164,060**	**589,248**	**1,201,475**	**3.21%**	**37,415**	
174	**1010 - Health services Total**	**1,087,436**	**1,140,530**	**576,931**	**1,176,841**	**3.18%**	**36,311**	

	Row Labels	2023 Actuals	2024 Budget	2024 Actuals to June 30/24	Forecast to end of year (2024)	% Change Forecast over budget	$Change budget to forecast	Comments
175	**1210 - Social services**							
176	**3 Revenue**							
177	Sch10 - Donations	0	0	0	0	#DIV/0!	0	
178	Sch12 - Ontario Conditional Grants	0	-70,000	0	-70,000	0.00%	0	
179	Sch12 - Other Municipalities	0	-30,939	0	-30,939	0.00%	0	
180	Sch12 - User Fees and Service Charges	-8,840	-20,071	-4,168	-18,407	-8.29%	1,664	
181	Transfer From Reserves	0	0	0	0	#DIV/0!	0	
182	**3 Revenue Total**	**-8,840**	**-121,010**	**-4,168**	**-119,346**	**-1.38%**	**1,664**	
183	**4 Expense**							
184	Sch40 - Contracted Services	11,472	46,029	35,169	49,063	6.59%	3,034	
185	Sch40 - External Transfers	439,219	452,577	225,289	452,578	0.00%	1	
186	Sch40 - Materials	5,009	19,670	4,285	19,070	-3.05%	-600	
187	Sch40 - Salaries, Wages and Employee Benefits	45,254	85,220	26,642	93,965	10.26%	8,745	
188	**4 Expense Total**	**500,954**	**603,496**	**291,385**	**614,676**	**1.85%**	**11,180**	
189	**1210 - Social services Total**	**492,114**	**482,486**	**287,217**	**495,330**	**2.66%**	**12,844**	

	Row Labels	2023 Actuals	2024 Budget	2024 Actuals to June 30/24	Forecast to end of year (2024)	% Change Forecast over budget	$Change budget to forecast	Comments
190	**1600 - Recreation**							
191	**3 Revenue**							
192	Sch10 - Donations	0	0	-4,352	-4,352	#DIV/0!	-4,352	
193	Sch10 - Rents, Concessions and franchises	-3,243	-2,000	-1,710	-3,420	71.00%	-1,420	
194	Sch12 - Canada Conditional Grants	0	0	-1,062	-1,062	#DIV/0!	-1,062	
195	Sch12 - User Fees and Service Charges	-480,451	-434,100	-315,294	-556,769	28.26%	-122,669	
196	Transfer From Reserves	0	-9,000	0	-9,000	0.00%	0	
197	**3 Revenue Total**	**-483,694**	**-445,100**	**-322,418**	**-574,603**	**29.10%**	**-129,503**	Revenues are higher than anticipated
198	**4 Expense**							
199	Sch40 - Contracted Services	189,014	233,970	68,537	218,799	-6.48%	-15,171	
200	Sch40 - External Transfers	0	0	500	1,000	#DIV/0!	1,000	
201	Sch40 - Materials	418,615	429,135	199,299	443,927	3.45%	14,792	
202	Sch40 - Rents and Financial Expenses	20,611	17,494	11,513	26,621	52.17%	9,127	
203	Sch40 - Salaries, Wages and Employee Benefits	1,057,672	1,215,357	611,180	1,269,374	4.44%	54,017	
204	**4 Expense Total**	**1,685,912**	**1,895,956**	**891,029**	**1,959,721**	**3.36%**	**63,765**	
205	**1600 - Recreation Total**	**1,202,218**	**1,450,856**	**568,611**	**1,385,118**	**-4.53%**	**-65,738**	Net increase in revenues higher than anticipated.
206	**1610 - Beautification**							
207	**4 Expense**							
208	Sch40 - Contracted Services	2,456	5,000	0	0	-100.00%	-5,000	
209	Sch40 - Materials	6,941	7,375	5,322	7,296	-1.07%	-79	
210	Sch40 - Salaries, Wages and Employee Benefits	29,722	30,300	10,810	22,452	-25.90%	-7,848	
211	**4 Expense Total**	**39,119**	**42,675**	**16,132**	**29,748**	**-30.29%**	**-12,927**	
212	**1610 - Beautification Total**	**39,119**	**42,675**	**16,132**	**29,748**	**-30.29%**	**-12,927**	

	Row Labels	2023 Actuals	2024 Budget	2024 Actuals to June 30/24	Forecast to end of year (2024)	% Change Forecast over budget	$Change budget to forecast	Comments
213	**1640 - Library**							
214	**3 Revenue**							
215	Sch10 - Donations	-1,287	-1,530	-324	-648	-57.65%	882	
216	Sch10 - Other fines	-1,079	-1,020	-304	-608	-40.39%	412	
217	Sch12 - Canada Conditional Grants	0	-1,561	0	-1,561	0.00%	0	
218	Sch12 - Ontario Conditional Grants	-15,222	-11,410	0	-11,410	0.00%	0	
219	Sch12 - Ontario Grants - Tangible Capital Assets	-19,455	-19,455	0	-19,455	0.00%	0	
220	Sch12 - Other Municipalities	-3,573	-3,573	-497	-3,573	0.00%	0	
221	Sch12 - User Fees and Service Charges	-7,029	-5,355	-3,628	-7,256	35.50%	-1,901	
222	Transfer From Reserves	0	0	0	0	#DIV/0!	0	
223	**3 Revenue Total**	**-47,645**	**-43,904**	**-4,753**	**-44,511**	**1.38%**	**-607**	
224	**4 Expense**							
225	Sch40 - Contracted Services	19,456	18,604	11,026	22,052	18.53%	3,448	
226	Sch40 - Materials	53,813	73,162	34,014	72,521	-0.88%	-641	
227	Sch40 - Rents and Financial Expenses	205	102	118	236	131.37%	134	
228	Sch40 - Salaries, Wages and Employee Benefits	318,490	335,827	168,775	335,040	-0.23%	-787	
229	Transfer to Reserve	5,000	5,000	0	5,000	0.00%	0	
230	**4 Expense Total**	**396,964**	**432,695**	**213,933**	**434,849**	**0.50%**	**2,154**	
231	**1640 - Library Total**	**349,319**	**388,791**	**209,180**	**390,338**	**0.40%**	**1,547**	

	Row Labels	2023 Actuals	2024 Budget	2024 Actuals to June 30/24	Forecast to end of year (2024)	% Change Forecast over budget	$Change budget to forecast	Comments
232	**1650 - Cultural activities**							
233	**3 Revenue**							
234	Sch10 - Donations	0	0	0	0	#DIV/0!	0	
235	Sch12 - User Fees and Service Charges	-351	-200	0	0	-100.00%	200	
236	**3 Revenue Total**	**-351**	**-200**	**0**	**0**	**-100.00%**	**200**	
237	**4 Expense**							
238	Sch40 - Contracted Services	15,082	15,714	5,561	18,278	16.32%	2,564	
239	Sch40 - External Transfers	8,000	8,000	0	8,000	0.00%	0	
240	Sch40 - Materials	5,617	9,100	3,013	9,652	6.07%	552	
241	**4 Expense Total**	**28,699**	**32,814**	**8,574**	**35,930**	**9.50%**	**3,116**	
242	**1650 - Cultural activities Total**	**28,348**	**32,614**	**8,574**	**35,930**	**10.17%**	**3,316**	

	Row Labels	2023 Actuals	2024 Budget	2024 Actuals to June 30/24	Forecast to end of year (2024)	% Change Forecast over budget	$Change budget to forecast	Comments
243	**1810 - Planning & development**							
244	**3 Revenue**							
245	Sch12 - User Fees and Service Charges	-20,461	-18,923	-6,034	-12,068	-36.23%	6,855	
246	Transfer From Reserves	0	0	0	0	#DIV/0!	0	
247	**3 Revenue Total**	**-20,461**	**-18,923**	**-6,034**	**-12,068**	**-36.23%**	**6,855**	
248	**4 Expense**							
249	Sch40 - Contracted Services	48,656	58,000	14,068	50,618	-12.73%	-7,382	
250	Sch40 - Salaries, Wages and Employee Benefits	0	0	0	500	#DIV/0!	500	
251	Transfer to Reserve	0	0	0	500	#DIV/0!	500	
252	**4 Expense Total**	**48,656**	**58,000**	**14,068**	**51,618**	**-11.00%**	**-6,382**	
253	**1810 - Planning & development Total**	**28,195**	**39,077**	**8,034**	**39,550**	**1.21%**	**473**	
254	**1825 - Economic development**							
255	**3 Revenue**							
256	Sch10 - Rents, Concessions and franchises	-11,582	0	0	-6,120	#DIV/0!	-6,120	
257	Sch12 - Canada Conditional Grants	-91,225	-100,000	-14,415	-91,225	-8.78%	8,775	
258	Sch12 - User Fees and Service Charges	-8,577	-7,160	-2,085	-4,170	-41.76%	2,990	
259	**3 Revenue Total**	**-111,384**	**-107,160**	**-16,500**	**-101,515**	**-5.27%**	**5,645**	
260	**4 Expense**							
261	Sch40 - Contracted Services	54,694	59,700	9,072	188,644	215.99%	128,944	Amount overage is our 2024 contribution to Community Improvement Plan - tax relief grant.
262	Sch40 - Materials	3,550	4,000	1,448	2,896	-27.60%	-1,104	
263	Sch40 - Rents and Financial Expenses	7,731	0	20	8,170	#DIV/0!	8,170	
264	Sch40 - Salaries, Wages and Employee Benefits	100,037	95,000	50,129	104,114	9.59%	9,114	
265	**4 Expense Total**	**166,012**	**158,700**	**60,669**	**303,824**	**91.45%**	**145,124**	
266	**1825 - Economic development Total**	**54,628**	**51,540**	**44,169**	**202,309**	**292.53%**	**150,769**	