

Town of Espanola
2024 Budget vs actual with 2023 comparison - Operating without AMORTIZATION
By department Net (Revenues less expenses)

			2024 Actuals to September 30/24	Forecast to end of year (2024)	% Change Forecast over budget	\$Change budget to forecast	Comments
	2023 Actuals	2024 Budget					
1	0200 - General Government						
2	3 Revenue						
3	Sch10 - Government Transfers	-2,531,881	-2,536,281	-2,101,531	-2,536,728	0.02%	-447
4	Sch10 - Investment Income	-501,195	-375,000	-145,649	-377,199	0.59%	-2,199
5	Sch10 - Licences and permits	-4,650	-4,650	-4,650	-4,650	0.00%	0
6	Sch10 - Penalties and Interest on Taxes	-130,801	-130,000	-104,665	-139,553	7.35%	-9,553
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	-5,631	-7,508	400.53%	-6,008
9	Sch26 - Taxation	-55,155	-51,710	-45,587	-45,587	-11.84%	6,123
10	School board Liability	-8,561	0	-10,067	0	#DIV/0!	0
11	3 Revenue Total	-3,247,348	-3,111,741	-2,431,484	-3,124,929	0.42%	-13,188
12	4 Expense						
13	Sch40 - Contracted Services	78,254	81,690	73,803	76,174	-6.75%	-5,516
							Budget based on estimates from prior years not required in Current
14	Sch40 - Rents and Financial Expenses	31,147	30,000	-224	2,500	-91.67%	-27,500 Year
15	Transfer to Reserve	160,822	0	0	0	#DIV/0!	0
16	School board Liability	14,613	0	1,015	0	#DIV/0!	0
17	4 Expense Total	284,836	111,690	74,594	78,674	-29.56%	-33,016
18	0200 - General Government Total	-2,962,512	-3,000,051	-2,356,890	-3,046,255	1.54%	-46,204

			2024 Actuals to September 30/24	Forecast to end of year (2024)	% Change Forecast over budget	\$Change budget to forecast	Comments
	2023 Actuals	2024 Budget					
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	25,893	32,174	-40.14%	-21,576
26	Sch40 - External Transfers	3,380	4,000	3,763	4,000	0.00%	0
27	Sch40 - Materials	13,211	15,500	11,730	19,073	23.05%	3,573
28	Sch40 - Salaries, Wages and Employee Benefits	148,017	150,154	105,554	144,735	-3.61%	-5,419
29	Transfer to Reserve	12,000	15,000	0	15,000	0.00%	0
30	4 Expense Total	237,947	238,404	146,940	214,982	-9.82%	-23,422
31	0240 - Council Total	209,960	238,404	146,940	214,982	-9.82%	-23,422
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	-19,198	-29,038	-3.21%	962
36	Sch12 - User Fees and Service Charges	-78,613	-80,100	-59,921	-79,895	-0.26%	205
37	Transfer From Reserves	-60,000	0	0	0	#DIV/0!	0
38	3 Revenue Total	-169,671	-110,100	-79,119	-108,933	-1.06%	1,167
39	4 Expense						
40	Sch40 - Contracted Services	509,288	509,505	419,545	495,605	-2.73%	-13,900
41	Sch40 - Materials	51,329	55,800	39,945	55,188	-1.10%	-612
42	Sch40 - Rents and Financial Expenses	12,545	14,100	14,241	17,211	22.06%	3,111
43	Sch40 - Salaries, Wages and Employee Benefits	866,592	905,300	664,570	903,215	-0.23%	-2,085
44	4 Expense Total	1,439,754	1,484,705	1,138,301	1,471,219	-0.91%	-13,487
45	0250 - Administration Total	1,270,083	1,374,605	1,059,182	1,362,286	-0.90%	-12,319

			2024 Actuals to September 30/24	Forecast to end of year (2024)	% Change Forecast over budget	\$Change budget to forecast	Comments
	2023 Actuals	2024 Budget					
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	-8,555,022	-8,555,022	0.47%	-40,222
50	School board Liability	-1,010,130	0	-1,019,089	0	#DIV/0!	0
51	3 Revenue Total	-9,166,036	-8,598,529	-9,657,840	-8,638,751	0.47%	-40,222
52	4 Expense						
53	Sch40 - Rents and Financial Expenses	0	0	244,000	244,000	#DIV/0!	244,000
54	School board Liability	1,009,957	0	793,810	0	#DIV/0!	0
55	4 Expense Total	1,009,957	0	1,037,810	244,000	#DIV/0!	244,000
56	0261 - Net Levy Total	-8,156,079	-8,598,529	-8,620,030	-8,394,751	-2.37%	203,778

			2024 Actuals to September 30/24	Forecast to end of year (2024)	% Change Forecast over budget	\$Change budget to forecast	Comments
	2023 Actuals	2024 Budget					
57	0410 - Fire						
58	3 Revenue						
59	Sch10 - Gain Loss on sale of land and TCA	-3,500	0	0	0	#DIV/0!	0
							Unanticipated Grants and donation
60	Sch12 - User Fees and Service Charges	-50,912	-12,132	-9,459	-43,112	255.36%	-30,980
61	3 Revenue Total	-54,412	-12,132	-9,459	-43,112	255.36%	-30,980
62	4 Expense						
63	Sch40 - Contracted Services	105,223	135,236	90,924	131,780	-2.56%	-3,456
64	Sch40 - Materials	82,200	85,309	47,452	55,963	-34.40%	-29,347
65	Sch40 - Salaries, Wages and Employee Benefits	286,542	305,588	196,557	311,012	1.77%	5,424
66	Transfer to Reserve	2,750	2,750	0	16,750	509.09%	14,000
67	4 Expense Total	476,715	528,883	334,933	515,504	-2.53%	-13,379
68	0410 - Fire Total	422,303	516,751	325,474	472,392	-8.58%	-44,359
69	0420 - Police						
70	3 Revenue						
71	Sch12 - Ontario Conditional Grants	-120,060	-93,682	-31,897	-36,867	-60.65%	56,815
72	Sch12 - User Fees and Service Charges	-13,152	-12,000	-11,653	-13,938	16.15%	-1,938
73	Transfer From Reserves	0	0	0	0	#DIV/0!	0
74	3 Revenue Total	-133,212	-105,682	-43,550	-50,805	-51.93%	54,877
75	4 Expense						
76	Sch40 - Contracted Services	1,453,544	1,383,894	1,014,148	1,331,854	-3.76%	-52,040
77	Sch40 - Materials	47,361	35,500	13,475	19,196	-45.93%	-16,304
78	Sch40 - Salaries, Wages and Employee Benefits	4,931	10,500	5,285	7,135	-32.05%	-3,365
79	4 Expense Total	1,505,836	1,429,894	1,032,908	1,358,185	-5.02%	-71,709
80	0420 - Police Total	1,372,624	1,324,212	989,358	1,307,380	-1.27%	-16,832

			2024 Actuals to September 30/24	Forecast to end of year (2024)	% Change Forecast over budget	\$Change budget to forecast	Comments
	2023 Actuals	2024 Budget					
81	0440 - Protective ins & control						
82	3 Revenue						
83	Sch10 - Other fines	-255	-800	-70	-93	-88.33%	707
84	3 Revenue Total	-255	-800	-70	-93	-88.33%	707
85	4 Expense						
86	Sch40 - Contracted Services	77,890	84,542	79,953	79,953	-5.43%	-4,589
87	4 Expense Total	77,890	84,542	79,953	79,953	-5.43%	-4,589
88	0440 - Protective ins & control Total	77,635	83,742	79,883	79,860	-4.64%	-3,882
89	0445 - Protective ins & control - BD						
90	3 Revenue						
91	Sch10 - Licences and permits	-62	0	0	0	#DIV/0!	0
							Higher than anticipated Building Permit revenues due to high volume of development
92	Sch12 - User Fees and Service Charges	-153,904	-185,600	-250,938	-279,058	50.35%	-93,458
93	Transfer From Reserves	-79,344	-37,935	0	0	-100.00%	37,935
94	3 Revenue Total	-233,310	-223,535	-250,938	-279,058	24.84%	-55,523
95	4 Expense						
96	Sch40 - Contracted Services	20,595	31,650	9,610	14,613	-53.83%	-17,037
97	Sch40 - Materials	4,666	6,900	1,384	1,845	-73.26%	-5,055
98	Sch40 - Salaries, Wages and Employee Benefits	241,515	238,400	179,141	241,840	1.44%	3,440
99	Transfer to Reserve	0	0	0	20,759	#DIV/0!	20,759
100	4 Expense Total	266,776	276,950	190,135	279,058	0.76%	2,108
101	0445 - Protective ins & control - BD Total	33,466	53,415	-60,803	0	-100.00%	-53,415

			2024 Actuals to September 30/24	Forecast to end of year (2024)	% Change Forecast over budget	\$Change budget to forecast	Comments
	2023 Actuals	2024 Budget					
102	0460 - Provincial offences						
103	3 Revenue						
104	Sch10 - Other fines	-159,456	-146,500	-98,867	-131,823	-10.02%	14,677
105	Sch10 - Provincial Offences Act (POA)	-394,225	-395,000	-518,389	-691,185	74.98%	-296,185
106	Sch12 - Other Municipalities	-40,108	0	0	0	#DIV/0!	0
107	Sch12 - User Fees and Service Charges	-15	0	-65	-87	#DIV/0!	-87
108	Transfer From Reserves	-15,000	-15,000	0	0	-100.00%	15,000
109	3 Revenue Total	-608,804	-556,500	-617,321	-823,095	47.91%	-266,595
110	4 Expense						
111	Sch40 - Contracted Services	191,866	190,920	125,332	162,493	-14.89%	-28,427
112	Sch40 - External Transfers	144,950	119,500	95,718	310,148	159.54%	190,648
113	Sch40 - Materials	3,603	6,200	1,807	2,409	-61.14%	-3,791
114	Sch40 - Rents and Financial Expenses	37,687	36,980	21,831	35,108	-5.06%	-1,872
115	Sch40 - Salaries, Wages and Employee Benefits	202,507	217,720	156,155	210,809	-3.17%	-6,911
116	4 Expense Total	580,613	571,320	400,843	720,967	26.19%	149,647
117	0460 - Provincial offences Total	-28,191	14,820	-216,478	-102,128	-789.12%	-116,948

Despite provincial trends that POA are becoming burdensome for Municipalities it appears this year we are headed to surplus.

		2023 Actuals	2024 Budget	2024 Actuals to September 30/24	Forecast to end of year (2024)	% Change Forecast over budget	\$Change budget to forecast	Comments
118	0600 - Transportation							
119	3 Revenue							
120	Sch10 - Gain Loss on sale of land and TCA	-4,379	0	0	0	#DIV/0!	0	
121	Sch10 - Rents, Concessions and franchises	-961	0	-478	-637	#DIV/0!	-637	
122	Sch12 - Canada Conditional Grants	0	0	-1,159	-1,545	#DIV/0!	-1,545	
123	Sch12 - Ontario Conditional Grants	-5,062	-8,000	0	-4,637	-42.04%	3,363	
124	Sch12 - User Fees and Service Charges	-6,747	-4,080	-6,981	-9,308	128.14%	-5,228	
125	3 Revenue Total	-17,149	-12,080	-8,618	-16,127	33.51%	-4,047	
126	4 Expense							
127	Sch10 - Gain Loss on sale of land and TCA	60,297	0	1,275	1,700	#DIV/0!	1,700	
128	Sch40 - Contracted Services	159,255	193,428	99,089	164,631	-14.89%	-28,797	
								Saving found due to 2025 grant announcement where maintenance can be postponed until the rehabilitation. AND: Lower than anticipated materials required for winter maintenance.
129	Sch40 - Materials	683,931	711,793	421,123	614,223	-13.71%	-97,570	
130	Sch40 - Rents and Financial Expenses	6,048	1,000	868	1,157	15.73%	157	
131	Sch40 - Salaries, Wages and Employee Benefits	1,552,782	1,626,909	1,165,022	1,532,433	-5.81%	-94,476	Actuals are lower than anticipated.
132	Transfer to Reserve	0	0	0	0	#DIV/0!	0	
133	4 Expense Total	2,462,313	2,533,130	1,687,377	2,314,145	-8.64%	-218,985	
134	0600 - Transportation Total	2,445,164	2,521,050	1,678,759	2,298,017	-8.85%	-223,033	

			2024 Actuals to September 30/24	Forecast to end of year (2024)	% Change Forecast over budget	\$Change budget to forecast	Comments
	2023 Actuals	2024 Budget					
135	0800 - Water and Sewer (W&S)						
136	3 Revenue						
137	Sch12 - User Fees and Service Charges	-2,784,924	-2,913,000	-2,114,977	-2,888,337	-0.85%	24,663
138	Transfer From Reserves	-139,273	-394,349	0	-394,349	0.00%	0
139	3 Revenue Total	-2,924,197	-3,307,349	-2,114,977	-3,282,686	-0.75%	24,663
140	4 Expense						
141	Sch10 - Gain Loss on sale of land and TCA	18,244	0	0	0	#DIV/0!	0
142	Sch40 - Contracted Services	847,915	1,231,280	764,864	897,842	-27.08%	-333,438
143	Sch40 - Materials	552,840	638,665	209,892	558,301	-12.58%	-80,364
144	Sch40 - Rents and Financial Expenses	131,776	111,640	137,575	137,575	23.23%	25,935
145	Sch40 - Salaries, Wages and Employee Benefits	257,189	318,701	204,814	276,499	-13.24%	-42,202
146	T - Long term dept repayment	204,312	250,663	269,182	269,182	7.39%	18,519
147	4 Expense Total	2,012,276	2,550,949	1,586,327	2,139,399	-16.13%	-411,550
148	0800 - Water and Sewer (W&S) Total	-911,921	-756,400	-528,650	-1,143,287	51.15%	-386,887

Future Capital Work budgeted.
Hydro costs are forecasted to be higher than anticipated.
Actuals are lower than anticipated.
Projects not done moved to 2025

			2024 Actuals to September 30/24	Forecast to end of year (2024)	% Change Forecast over budget	\$Change budget to forecast	Comments
	2023 Actuals	2024 Budget					
149	0840 - Collection & disposal						
150	3 Revenue						
151	Sch12 - Canada Conditional Grants	0	-154,240	-107,968	-107,968	-30.00%	46,272
152	Sch12 - User Fees and Service Charges	-104,958	-89,260	-36,071	-94,282	5.63%	-5,022
153	Transfer From Reserves	0	-41,958	0	-41,958	0.00%	0
154	3 Revenue Total	-104,958	-285,458	-144,039	-244,208	-14.45%	41,250
155	4 Expense						
156	Sch40 - Contracted Services	733,864	885,248	657,654	877,967	-0.82%	-7,281
157	Sch40 - Materials	36,671	29,630	13,775	14,028	-52.65%	-15,602
158	Sch40 - Salaries, Wages and Employee Benefits	54,165	70,390	31,711	42,810	-39.18%	-27,580
159	4 Expense Total	824,700	985,268	703,140	934,805	-5.12%	-50,463
160	0840 - Collection & disposal Total	719,742	699,810	559,101	690,597	-1.32%	-9,213

			2024 Actuals to September 30/24	Forecast to end of year (2024)	% Change Forecast over budget	\$Change budget to forecast	Comments
	2023 Actuals	2024 Budget					
161	1010 - Health services						
162	3 Revenue						
163	Sch12 - User Fees and Service Charges	-16,767	-23,530	-21,094	-28,125	19.53%	-4,595
164	3 Revenue Total	-16,767	-23,530	-21,094	-28,125	19.53%	-4,595
165	4 Expense						
166	Sch40 - Contracted Services	2,108	2,692	1,955	2,607	-3.17%	-85
167	Sch40 - External Transfers	1,072,411	1,123,042	919,202	1,123,042	0.00%	0
168	Sch40 - Materials	1,914	4,656	632	902	-80.64%	-3,755
169	Sch40 - Salaries, Wages and Employee Benefits	27,770	33,670	51,448	69,455	106.28%	35,785
170	4 Expense Total	1,104,203	1,164,060	973,237	1,196,005	2.74%	31,945
171	1010 - Health services Total	1,087,436	1,140,530	952,143	1,167,879	2.40%	27,349
172	1210 - Social services						
173	3 Revenue						
174	Sch10 - Donations	0	0	0	0	#DIV/0!	0
175	Sch12 - Ontario Conditional Grants	0	-70,000	-58,218	-58,218	-16.83%	11,782
176	Sch12 - Other Municipalities	0	-30,939	-16,776	-25,164	-18.67%	5,775
177	Sch12 - User Fees and Service Charges	-8,840	-20,071	-7,771	-10,361	-48.38%	9,710
178	Transfer From Reserves	0	0	0	0	#DIV/0!	0
179	3 Revenue Total	-8,840	-121,010	-82,765	-93,743	-22.53%	27,267
180	4 Expense						
181	Sch40 - Contracted Services	11,472	46,029	36,547	47,990	4.26%	1,961
182	Sch40 - External Transfers	439,219	452,577	375,480	452,577	0.00%	0
183	Sch40 - Materials	5,009	19,670	8,425	11,233	-42.89%	-8,437
184	Sch40 - Salaries, Wages and Employee Benefits	45,254	85,220	50,989	68,832	-19.23%	-16,388
185	4 Expense Total	500,954	603,496	471,441	580,632	-3.79%	-22,864
186	1210 - Social services Total	492,114	482,486	388,676	486,889	0.91%	4,403

Allocation issue will be fixed in Q4

Offset of allocation issue will be fixed in Q4

			2024 Actuals to September 30/24	Forecast to end of year (2024)	% Change Forecast over budget	\$Change budget to forecast	Comments
	2023 Actuals	2024 Budget					
187	1600 - Recreation						
188	3 Revenue						
189	Sch10 - Donations	0	0	-4,412	-4,412	#DIV/0!	-4,412
190	Sch10 - Rents, Concessions and franchises	-3,243	-2,000	-2,165	-2,887	44.33%	-887
191	Sch12 - Canada Conditional Grants	0	0	-1,062	-1,062	#DIV/0!	-1,062
192	Sch12 - User Fees and Service Charges	-480,451	-434,100	-408,577	-530,121	22.12%	-96,021
193	Transfer From Reserves	0	-9,000	0	-9,000	0.00%	0
194	3 Revenue Total	-483,694	-445,100	-416,216	-547,481	23.00%	-102,381
195	4 Expense						
196	Sch40 - Contracted Services	189,014	233,970	131,862	217,476	-7.05%	-16,494
197	Sch40 - External Transfers	0	0	3,375	4,500	#DIV/0!	4,500
198	Sch40 - Materials	418,615	429,135	282,868	407,993	-4.93%	-21,142
199	Sch40 - Rents and Financial Expenses	20,611	17,494	16,152	21,011	20.10%	3,517
200	Sch40 - Salaries, Wages and Employee Benefits	1,057,672	1,215,357	933,224	1,259,801	3.66%	44,444
201	4 Expense Total	1,685,912	1,895,956	1,367,481	1,910,780	0.78%	14,824
202	1600 - Recreation Total	1,202,218	1,450,856	951,265	1,363,299	-6.03%	-87,557
203	1610 - Beautification						
204	4 Expense						
205	Sch40 - Contracted Services	2,456	5,000	0	0	-100.00%	-5,000
206	Sch40 - Materials	6,941	7,375	5,938	6,059	-17.84%	-1,316
207	Sch40 - Salaries, Wages and Employee Benefits	29,722	30,300	27,933	37,710	24.45%	7,410
208	4 Expense Total	39,119	42,675	33,871	43,769	2.56%	1,094
209	1610 - Beautification Total	39,119	42,675	33,871	43,769	2.56%	1,094

Revenues are higher than anticipated

Revenues are higher than anticipated

% of expenses recovered by revenues: 28.65%

			2024 Actuals to September 30/24	Forecast to end of year (2024)	% Change Forecast over budget	\$Change budget to forecast	Comments
	2023 Actuals	2024 Budget					
210	1640 - Library						
211	3 Revenue						
212	Sch10 - Donations	-1,287	-1,530	-562	-749	-51.02%	781
213	Sch10 - Other fines	-1,079	-1,020	-626	-835	-18.17%	185
214	Sch12 - Canada Conditional Grants	0	-1,561	0	0	-100.00%	1,561
215	Sch12 - Ontario Conditional Grants	-15,222	-11,410	-4,508	-15,918	39.51%	-4,508
216	Sch12 - Ontario Grants - Tangible Capital Assets	-19,455	-19,455	0	-19,455	0.00%	0
217	Sch12 - Other Municipalities	-3,573	-3,573	-497	-3,573	0.00%	0
218	Sch12 - User Fees and Service Charges	-7,029	-5,355	-5,137	-6,849	27.91%	-1,494
219	Transfer From Reserves	0	0	0	0	#DIV/0!	0
220	3 Revenue Total	-47,645	-43,904	-11,330	-47,379	7.92%	-3,475
221	4 Expense						
222	Sch40 - Contracted Services	19,456	18,604	18,566	24,755	33.06%	6,151
223	Sch40 - Materials	53,813	73,162	40,019	62,919	-14.00%	-10,243
224	Sch40 - Rents and Financial Expenses	205	102	136	181	77.78%	79
225	Sch40 - Salaries, Wages and Employee Benefits	318,490	335,827	244,181	335,915	0.03%	88
226	Transfer to Reserve	5,000	5,000	0	5,000	0.00%	0
227	4 Expense Total	396,964	432,695	302,902	428,769	-0.91%	-3,926
228	1640 - Library Total	349,319	388,791	291,572	381,390	-1.90%	-7,401

			2024 Actuals to September 30/24	Forecast to end of year (2024)	% Change Forecast over budget	\$Change budget to forecast	Comments
	2023 Actuals	2024 Budget					
229	1650 - Cultural activities						
230	3 Revenue						
231	Sch10 - Donations	0	0	0	0	#DIV/0!	0
232	Sch12 - User Fees and Service Charges	-351	-200	0	0	-100.00%	200
233	3 Revenue Total	-351	-200	0	0	-100.00%	200
234	4 Expense						
235	Sch40 - Contracted Services	15,082	15,714	6,722	14,315	-8.91%	-1,399
236	Sch40 - External Transfers	8,000	8,000	8,000	8,000	0.00%	0
237	Sch40 - Materials	5,617	9,100	4,190	10,038	10.31%	938
238	4 Expense Total	28,699	32,814	18,912	32,353	-1.41%	-462
239	1650 - Cultural activities Total	28,348	32,614	18,912	32,353	-0.80%	-262

			2024 Actuals to September 30/24	Forecast to end of year (2024)	% Change Forecast over budget	\$Change budget to forecast	Comments
	2023 Actuals	2024 Budget					
240	1810 - Planning & development						
241	3 Revenue						
242	Sch12 - User Fees and Service Charges	-20,461	-18,923	-8,663	-11,551	-38.96%	7,372
243	Transfer From Reserves	0	0	0	0	#DIV/0!	0
244	3 Revenue Total	-20,461	-18,923	-8,663	-11,551	-38.96%	7,372
245	4 Expense						
246	Sch40 - Contracted Services	48,656	58,000	28,010	37,347	-35.61%	-20,653
247	4 Expense Total	48,656	58,000	28,010	37,347	-35.61%	-20,653
248	1810 - Planning & development Total	28,195	39,077	19,347	25,796	-33.99%	-13,281
249	1825 - Economic development						
250	3 Revenue						
251	Sch10 - Rents, Concessions and franchises	-11,582	0	-789	-789	#DIV/0!	-789
252	Sch12 - Canada Conditional Grants	-91,225	-100,000	-28,218	-101,378	1.38%	-1,378
253	Sch12 - User Fees and Service Charges	-8,577	-7,160	-5,235	-5,399	-24.59%	1,761
254	3 Revenue Total	-111,384	-107,160	-34,242	-107,566	0.38%	-406
255	4 Expense						
256	Sch40 - Contracted Services	54,694	59,700	20,305	171,240	186.83%	111,540
257	Sch40 - Materials	3,550	4,000	1,546	2,061	-48.47%	-1,939
258	Sch40 - Rents and Financial Expenses	7,731	0	561	2,989	#DIV/0!	2,989
259	Sch40 - Salaries, Wages and Employee Benefits	100,037	95,000	74,196	100,165	5.44%	5,165
260	4 Expense Total	166,012	158,700	96,608	276,455	74.20%	117,755
261	1825 - Economic development Total	54,628	51,540	62,366	168,889	227.69%	117,349
262	z - Do Not USE - inactive	391	0	324	432	#DIV/0!	432
263	Grand Total	-2,225,958	-1,899,602	-4,225,678	-2,590,211	36.36%	-690,609
264							
265							
266							

Amount overage is our 2024
contribution to Community
Improvement Plan - tax relief grant.