

Town of Goderich
Actual vs Budget by Function

General government - Operating Variance Report 2024

includes Council , General Administration, Health & Safety and Election departments

Q3

	Budget	YTD Actual	Variance Over/Under	Percentage Variance
Revenues				
Taxation levy	10,272,885	10,246,321	(26,564)	0%
Grant revenues (1)	1,733,400	1,299,300	(434,100)	-25%
Investment income (2)	318,648	386,841	68,193	21%
User fees/Charges	58,000	35,144	(22,856)	-39%
Permit/Licenses	18,750	21,933	3,183	17%
Rents (3)	142,965	122,129	(20,836)	-15%
Transfers from Reserve (5)	27,500	22,500 -	5,000	-18%
Transfers from Reserve Funds (5)	259,200	202,200	(57,000)	-22%
	<u>12,831,348</u>	<u>12,336,368</u>	<u>(494,980)</u>	<u>-4%</u>
Expenditures				
Wages and benefits	1,565,646	1,153,584	(412,062)	-26%
Materials and supplies	752,055	1,243,183	491,128.39	65%
External transfers	133,000	135,925	2,925	2%
Transfer to reserve	10,000	10,000	-	
Transfers to reserve funds (5)	107,000	-	(107,000)	-100%
	<u>2,567,701</u>	<u>2,542,693</u>	<u>(25,008)</u>	<u>-1%</u>

(1) OMPF not fully received

(2) Interest rate levels have remained high

(3) Results include October rent

(5) Budget items to support transfers not yet complete

Town of Goderich
Actual vs Budget by Function

Protection Services- Operating Variance Report 2024

includes Fire, Police, Conservation, Building Inspector
 Protective services/by-law, Emergency Preparedness departments

		Q3		
	Budget	YTD Actual	Variance Over/Under	Percentage Variance
Revenues				
Grant revenues (1)	991,491	614,352	(377,139)	-38%
User fees/Charges	23,600	41,303	17,703	75%
Permit/Licenses (2)	164,000	199,822	35,822	22%
Other Revenue	39,000	50,313	11,313	29%
Transfers from Reserve Funds (4)	432,468	221,434	(211,034)	-49%
	1,650,559	1,127,223	(523,336)	-32%
Expenditures				
Wages and benefits (3)	879,890	562,700	(317,190)	-36%
Materials and supplies	728,217	520,707	(207,510)	-28%
Contract Services	2,408,731	1,805,121	(603,610)	-25%
External transfers	238,935	221,434	(17,501)	-7%
Principle repayments	85,108	85,108	-	0%
Transfers to reserve fund	10,000	10,000	-	0%
	4,350,881	3,205,070	(1,145,811)	-26%

(1) 75% of Court Security grant still to be received

(2) Building permits are ahead of budget,

(3) Volunteer fire fighters paid annually in November

(4) Timing of reserve fund entry - budgeted project to support transfer has not yet occurred or transfer requires year end results

Town of Goderich
Actual vs Budget by Function

Transportation Services - Operating Variance Report 2024

includes Traffic control, Public works, Road, Sidwalk, Stormwater and Winter Maintenance,
 Streetlighting, Airport, Marina, Waterfront and Asset Management departments

Q3

	Budget	YTD Actual	Variance Over/Under	Percentage Variance
Revenues				
User fees/Charges	720,200	614,933	(105,267)	-15%
Permit/Licenses	3,500	1,325	(2,175)	-62%
Rents	522,812	414,520	(108,292)	-21%
Transfers from Reserve Funds (1)	340,270	216,686	(123,584)	-36%
	<u>1,586,782</u>	<u>1,247,463</u>	<u>(339,319)</u>	<u>-21%</u>
Expenditures				
Wages and benefits	1,431,684	1,071,466	(360,218)	-25%
Materials and supplies	1,492,450	1,139,160	(353,290)	-24%
Contract Services	112,100	74,699	(37,401)	-33%
Transfers to reserve funds (1)	1,099,500	108,400	(991,100)	-90%
	<u>4,135,734</u>	<u>2,393,726</u>	<u>(1,742,008)</u>	<u>-42%</u>

(1) Timing of reserve/reserve fund entries - budgeted project to support transfer has not yet occurred or transfer requires year end results

**Town of Goderich
Actual vs Budget by Function**

Environmental Services - Operating Variance Report 2024

includes Sanitary Sewer, Water, Garbage, Recycling
and Pollution Control Plant departments

Q3

	Budget	YTD Actual	Variance Over/Under	Percentage Variance
Revenues				
User fees/Charges (1)	5,850,461	4,116,775	(1,733,686)	-30%
Rents (2)	8,200	8,477	277	3%
Transfers from Reserve Funds (3)	129,878	-	(129,878)	-100%
	<u>5,988,539</u>	<u>4,125,251</u>	<u>(1,863,288)</u>	<u>-31%</u>
Expenditures				
Wages and benefits (4)	23,928	19,366	(4,562)	-19%
Materials and supplies (7)	857,465	488,085	(369,380)	-43%
Contract Services (6)	1,999,755	1,535,401	(464,354)	-23%
Transfers to reserve funds (5)	3,323,057	120,856	(3,202,201)	-96%
	<u>6,204,205</u>	<u>2,163,708</u>	<u>(4,040,497)</u>	<u>-65%</u>

(1) Water and sewer revenue reflect only to end of August

(2) Rental revenue for water tower is an annual payment

(3) Transfer represents the funding of the sanitary sewer dept deficit - recorded at year end once results are known

(4) Allocation is dependent on level of sewer work needed and timing

(5) Transfer entries to Water Expansion and PCP Reserve Funds recorded at year end once dept results are known

(6) - Garbage contract services expense reflects only to August, Water and Sanitary Sewer costs

Town of Goderich
Actual vs Budget by Function

Health Services-Operating Variance Report 2024

includes the Cemetery and Maitland Valley Medical Centre departments

	Q3			
	Budget	YTD Actual	Variance Over/Under	Percentage Variance
Revenues				
User fees/Charges	88,150	83,757	- 4,393	-5%
Licences/Permits		-		
Rents (1)	384,300	312,386	(71,914)	-19%
Other Revenue	12,200	9,028	(3,172)	-26%
	484,650	405,171	(79,480)	-16%
Expenditures				
Wages and benefits	163,966	119,388	(44,578)	-27%
Materials and supplies (3)	333,895	168,244	(165,651)	-50%
Transfers to reserve funds (2)	48,632	-	(48,632)	-100%
	546,493	287,632	(258,861)	-47%

(1) Includes Maitland Valley Medical Centre October rents

(2) Transfer of Medical Centre department surplus is recorded at year end
once final results are available

(3) LED Lighting project has not been started at the MVMC- budget \$20k

Transfers of cemetery care and maintenance revenue has not been completed to date
and lawn maintenance costs only reflect cost to August

Town of Goderich
Actual vs Budget by Function

Social and Family Services -Operating Variance Report 2024

includes MacKay Centre and Childcare departments

Q3

	Budget	YTD Actual	Variance Over/Under	Percentage Variance
Revenues				
Grant revenues	1,442,808	1,156,481	(286,327)	-20%
User fees/Charges	481,000	392,371	(88,629)	-18%
Rents	4,250	3,485	- 765	-18%
Transfers from Reserve (1)	15,000	15,000	-	0%
	<u>1,943,058</u>	<u>1,567,338</u>	<u>(375,720)</u>	<u>-19%</u>
Expenditures				
Wages and benefits	2,124,578	1,615,555	(509,023)	-24%
Materials and supplies (2)	319,443	184,017	(135,426)	-42%
	<u>2,444,021</u>	<u>1,799,572</u>	<u>(644,449)</u>	<u>-26%</u>

(1) Timing of reserve/reserve fund entry - budgeted project to support transfer has not yet occurred or transfer requires year end results

(2) MacKay Centre Kitchen renovation deferred as grant not successful - \$60k budget

Town of Goderich
Actual vs Budget by Function

Recreation and Cultural Services - Operating Variance Report 2024

includes Parks, Recreation , Winterfest, Library, Cultural Activities
and Heritage departments

	Q3			
	Budget	YTD Actual	Variance Over/Under	Percentage Variance
Revenues				
User fees/Charges	304,750	206,656	- 98,094	-32%
Rents	25,000	18,675	(6,325)	-25%
Transfers from Reserve (1)	135,570	68,908	(66,662)	-49%
Transfers from Reserve Funds (1)	200,000	100,000	(100,000)	-50%
	665,320	394,239	(271,081)	-41%
Expenditures				
Wages and benefits	1,590,479	1,165,037	(425,442)	-27%
Materials and supplies (2)	1,997,717	1,085,531	(912,186)	-46%
External transfers	16,000	15,000	(1,000)	-6%
Principle repayments	157,865	157,865	-	0%
Transfers to reserve (1)	250,000	253,707	3,707	1%
	4,012,061	2,677,140	(1,334,921)	-33%

(1) Timing of reserve/reserve fund entry - budgeted project to support transfer has not yet occurred or transfer requires year end results

(2) YMCA operating support is tracking underbudget but have not been advised of August and September results

Town of Goderich
Actual vs Budget by Function

Planning and Development Services- Operating Variance Report 2024

includes Planning, Committee of Adjustment, Corporate and Community

Economic Development, Tourist Administration, Tourist Centre

Canada Day, Festival of Lights, Childrens' Festival, Special Events

BIA and Farmers Market

Q3

	Budget	YTD Actual	Variance Over/Under	Percentage Variance
Revenues				
Taxation levy	126,460	125,460	(1,000)	-1%
Grant revenues (1)	32,500	3,000 -	29,500	-91%
User fees/Charges	333,680	391,185	57,505	17%
Rents	22,572	18,229 -	4,343	-19%
Other Revenue (5)	25,000	79,535	54,535	218%
Transfers from Reserve Funds (4)	20,000	-	(20,000)	-100%
	<u>560,212</u>	<u>617,408</u>	<u>57,196</u>	<u>10%</u>
Expenditures				
Wages and benefits	464,021	288,949	(175,072)	-38%
Materials and supplies	635,510	427,555	(207,955)	-33%
External transfers (2)	185,000	-	(185,000)	-100%
Principle repayments	201,570	116,570 -	85,000	-42%
Transfers to reserve	30,000	30,000	-	0%
Transfers to reserve funds (3)	13,976	-	(13,976)	-100%
	<u>1,530,077</u>	<u>863,074</u>	<u>(667,003)</u>	<u>-44%</u>

(1) Salt Festival grants yet not received

(2) Boundary adjustment not yet paid to Central Huron

(3) BIA And Farmers Market dept surplus transfer done at year end

(4) Budget items to support transfers not yet complete

(5) Salt Festival donations exceeded budget