

**Municipality of Tweed
Actual to Budget Variance
As at April 30, 2024**

Account		2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
Revenues							
1	01-105-40130 GRANT Ontario Mun. Partnership Fund	2,058,700.00	1,029,350.00	1,029,350.00	2,058,700.00	-	
2	01-110-40100 ADMIN Canada Grant - in - Lieu	4,154.29	-	4,154.29	4,195.85	41.56	
3	01-110-40105 ADMIN Ontario Grant - in - Lieu	21,910.09	-	21,910.09	10,469.45	(11,440.64)	Expectation that Province may not pay for a few properties as the last 5 years they have refused to pay certain PILs. There is nothing the Municipality can do to force payment as it is a grant and not taxes as the government cannot be taxed and grants cannot be forced.
4	01-110-40110 ADMIN LCBO Grant - in - Lieu	1,721.12	-	1,721.12	1,754.97	33.85	
5	01-110-40116 ADMIN Own PILs	6,802.61	-	6,802.61	6,868.28	65.67	
6	01-110-40117 ADMIN Other Municipality PILs	551.52	-	551.52	557.27	5.75	
7	01-110-40145 ADMIN Solar Panel Revenue	6,000.00	709.18	5,290.82	6,000.00	-	
8	01-110-40202 ADMIN Penalty and Interest - Taxes	80,000.00	30,050.22	49,949.78	90,150.66	10,150.66	
9	01-110-40206 ADMIN Rentals - Halls	23,000.00	5,966.50	17,033.50	23,000.00	-	
10	01-110-40208 ADMIN Fines / Lottery Licences	1,000.00	125.00	875.00	1,000.00	-	
11	01-110-40210 ADMIN Marriage/Death Licences	16,000.00	2,025.00	13,975.00	16,000.00	-	
12	01-110-40218 ADMIN Investment Income	50,000.00	5,408.38	44,591.62	50,000.00	-	

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13	01-110-40220 ADMIN Tax Certificates	30,000.00	4,375.00	25,625.00	30,000.00	-	
14	01-110-40222 ADMIN Miscellaneous Receipts	25,000.00	1,549.34	23,450.66	25,000.00	-	
15	01-110-40228 ADMIN Tax Sale Expense Recovery	57,049.00	12,875.80	44,173.20	57,049.00	-	
16	01-110-40400 ADMIN Transfer From Reserves	251,447.00	234,427.18	17,019.82	265,635.42	14,188.42	Budget includes the bag tag reserve fund loan for phasing in COVID tax subsidies of \$230,947 and amounts for capital needs of \$20,500. Capital funding transfers are completed as costs are incurred. Transfers for operating purposes have already been completed. Also includes the estimated water and sewer reserve transfer for the needs studies.
17	01-110-40601 Other Provincial Grants	-	406,553.35	(406,553.35)	406,553.35	406,553.35	The tornado funding one time grant was not fully spent by December and was finalized in Janaury through March 2024. The amount of this was not budgeted in the revenue nor the expense.
18	01-110-41010 ADMIN Property Taxation	5,413,822.70	2,306,364.36	3,107,458.34	5,413,822.70	-	
19	01-110-41020 ADMIN Supplementary - Taxation	25,000.00	20,761.10	4,238.90	25,000.00	-	
		8,072,158.33	4,060,540.41	4,011,617.92	8,491,756.95	419,598.62	
Expenditures							
20	01-110-51002 ADMIN Members Council - Remuneration	83,817.00	26,212.64	57,604.36	83,817.00	-	

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21	01-110-51004 ADMIN Members Council - Benefits	31,684.00	11,968.56	19,715.44	31,684.00	-	
22	01-110-51006 ADMIN Members Council - Mileage	1,564.00	572.21	991.79	1,564.00	-	
23	01-110-51008 ADMIN Members Council - Conventions	9,100.00	8,098.26	1,001.74	9,100.00	-	
24	01-110-52000 ADMIN Salaries and Wages	428,473.00	82,173.12	346,299.88	421,501.00	6,972.00	Due to staffing vacancies and changes, total net admin salaries and benefits will be under budget overall but allocations amongst benefit costs will change.
25	01-110-52100 ADMIN CPP	22,046.00	9,161.19	12,884.81	22,330.00	(284.00)	Due to staffing vacancies and changes, total net admin salaries and benefits will be under budget overall but allocations amongst benefit costs will change.
26	01-110-52110 ADMIN EI	7,440.00	2,889.88	4,550.12	7,717.00	(277.00)	Due to staffing vacancies and changes, total net admin salaries and benefits will be under budget overall but allocations amongst benefit costs will change.
27	01-110-52120 ADMIN Employer Health Tax	9,421.00	2,170.00	7,251.00	9,292.00	129.00	Due to staffing vacancies and changes, total net admin salaries and benefits will be under budget overall but allocations amongst benefit costs will change.

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28	01-110-52130 ADMIN OMERS	48,454.00	12,375.82	36,078.18	43,214.00	5,240.00	Due to staffing vacancies and changes, total net admin salaries and benefits will be under budget overall but allocations amongst benefit costs will change.
29	01-110-52140 ADMIN WSIB	17,489.00	3,616.66	13,872.34	17,250.00	239.00	Due to staffing vacancies and changes, total net admin salaries and benefits will be under budget overall but allocations amongst benefit costs will change.
30	01-110-52150 ADMIN Group Insurance	4,515.00	1,748.77	2,766.23	4,931.00	(416.00)	Due to staffing vacancies and changes, total net admin salaries and benefits will be under budget overall but allocations amongst benefit costs will change.
31	01-110-52160 ADMIN Extended Health care	24,533.00	4,486.09	20,046.91	26,565.00	(2,032.00)	Due to staffing vacancies and changes, total net admin salaries and benefits will be under budget overall but allocations amongst benefit costs will change.
32	01-110-52180 ADMIN Dental Plan	9,450.00	4,635.26	4,814.74	10,000.00	(550.00)	Due to staffing vacancies and changes, total net admin salaries and benefits will be under budget overall but allocations amongst benefit costs will change.
33	01-110-52190 ADMIN Mileage	1,400.00	83.44	1,316.56	1,400.00	-	
34	01-110-52195 ADMIN Payroll Review & Pay Equity	20,000.00	-	20,000.00	20,000.00	-	

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35	01-110-52228 ADMIN-Electronic Sign Internet	1,000.00	441.85	558.15	1,000.00	-	
36	01-110-53120 ADMIN Building Repair and Maintenance	15,000.00	8,373.93	6,626.07	15,000.00	-	
37	01-110-53121 ADMIN Heritage Centre Building Assessment	5,000.00	-	5,000.00	5,000.00	-	
38	01-110-53130 ADMIN Building Hydro	14,000.00	3,023.40	10,976.60	14,000.00	-	
39	01-110-53140 ADMIN Water and Sewer	1,700.00	423.10	1,276.90	1,700.00	-	
40	01-110-53150 ADMIN Building Fuel	9,000.00	3,555.92	5,444.08	9,000.00	-	
41	01-110-53160 ADMIN Building Janitorial	6,560.00	1,639.86	4,920.14	6,560.00	-	
42	01-110-53170 ADMIN Hungerford Hall / Office	2,000.00	-	2,000.00	2,000.00	-	
43	01-110-53190 ADMIN Elzevir Office	2,500.00	284.49	2,215.51	2,500.00	-	Amount relates to the reversal of hydro bills setup as payable for December 2023 but were not paid until February 2024.
44	01-110-53200 ADMIN Misc Expense	2,000.00	272.75	1,727.25	2,000.00	-	
45	01-110-53202 ADMIN Training	7,000.00	2,962.38	4,037.62	7,000.00	-	
46	01-110-53203 ADMIN Festivities/Ceremonies	1,300.00	620.98	679.02	1,300.00	-	
47	01-110-53204 ADMIN Emergency Management	10,000.00	85,485.56	(75,485.56)	303,150.20	(293,150.20)	Account includes amounts relating to the tornado cleanup that are funded 100% by a separate grant until March 31, 2024. Reforestation work remaining.
48	01-110-53205 ADMIN Computers & IT	17,000.00	6,535.40	10,464.60	17,000.00	-	

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49	01-110-53208 CENTRAL HASTINGS TRANSIT & HOSPICE	8,000.00	8,000.00	-	8,000.00	-	
50	01-110-53210 ADMIN Election Expense	2,000.00	2,033.44	(33.44)	2,033.44	(33.44)	Annual costs were more than expected for the program to start making changes and corrections to the voter list for deaths, etc.
51	01-110-53220 ADMIN Telephone	12,000.00	4,451.47	7,548.53	12,000.00	-	
52	01-110-53230 ADMIN Publications and Memberships	6,000.00	6,791.48	(791.48)	6,791.48	(791.48)	Several annual fees increased between 3% and 17% that was not known during budget.
53	01-110-53240 ADMIN Office Supplies	10,000.00	7,883.58	2,116.42	10,000.00	-	
54	01-110-53250 ADMIN Equipment Rental & Software Subscriptions	39,000.00	38,841.73	158.27	39,000.00	-	
55	01-110-53255 ADMIN Advertising	7,000.00	2,632.83	4,367.17	7,000.00	-	
56	01-110-53260 ADMIN Postage	14,000.00	6,319.45	7,680.55	14,000.00	-	
57	01-110-53270 ADMIN Insurance	187,599.00	186,737.29	861.71	195,237.29	(7,638.29)	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.
58	01-110-53280 ADMIN Legal and Professional Fees	22,500.00	56,531.48	(34,031.48)	132,500.00	(110,000.00)	Several cases ongoing with expectation completion dates in the next year or two.
59	01-110-53281 Hannah St Studies and Fees	59,784.00	52,090.94	7,693.06	59,784.00	-	
60	01-110-53290 ADMIN Bank Charges	10,000.00	4,631.74	5,368.26	10,000.00	-	
61	01-110-53310 ADMIN Taxes Written Off	15,000.00	1,153.06	13,846.94	15,000.00	-	
62	01-110-53320 ADMIN Tax Sale Expense	41,249.00	9,875.80	31,373.20	41,249.00	-	

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63	01-110-53330 ADMIN Audit	30,000.00	-	30,000.00	38,770.56	(8,770.56)	With the Asset Retirement Obligations this year, the tender was awarded with a one time additional fee for the audit of these amounts.
64	01-110-53340 ADMIN Trail - Municipal Expense	600.00	152.64	447.36	600.00	-	
65	01-110-53342 ADMIN Grants for Events	-	918.89	(918.89)	918.89	(918.89)	Amounts relation to bills from 2023 that were not processed until 2024 for approved Chamber advertising events.
66	01-110-53345 ADMIN Plowing Match	950.00	-	950.00	950.00	-	
67	01-110-53347 ADMIN Volunteer Appreciation	5,750.00	-	5,750.00	5,750.00	-	
68	01-110-53350 ADMIN Transfer to Reserves	7,490.00	7,490.00	-	7,490.00	-	Budget included \$7,490 to be transferred to reserves for future capital needs based on the long term capital plan and asset management planning. As soon as budget is approved, these transfers are completed.
69	01-110-58000 ADMIN Capital	90,000.00	-	90,000.00	90,000.00	-	
70	01-110-58014 ADMIN Computers & Software	3,500.00	3,480.18	19.82	3,480.18	19.82	
71	01-110-58025 Capital - Building Renovations	15,000.00	-	15,000.00	15,000.00	-	
72	01-110-58026 Capital - Office Furniture	2,000.00	-	2,000.00	2,000.00	-	
73	01-110-60200 Change in Unfunded Capital	-	-	-	-	-	

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74	01-110-70000 Change in Surplus/Deficit	89,590.52	89,590.52	-	136,354.26	(46,763.74)	Budget was only for the amount relating to 2022 deficits. When the 2023 deficits were known, an additional amount was directed by Council to be funded in 2024 through operational savings or deferral of projects.
75	01-315-50000 MAMP Studies-Road, Water, Wastewater	30,000.00	11,193.60	18,806.40	30,528.00	(528.00)	Budget did not include the non-rebated HST amounts.
		1,522,458.52	784,611.64	737,846.88	1,982,012.30	(459,553.78)	
Administration & Tax Surplus/(Deficit)		6,549,699.81	3,275,928.77	3,273,771.04	6,509,744.65	(39,955.16)	
Revenues							
76	01-120-40150 CD Canada Day Grant	1,500.00	-	1,500.00	1,500.00	-	
77	01-120-40400 Transfer From Reserves	10,000.00	7,232.32	2,767.68	7,232.32	(2,767.68)	Budget includes \$10,000 for Community Improvement grants awarded during the year. Transfers are completed as costs are incurred.
78	01-120-40410 CD Promotional Items Sold	800.00	17.50	782.50	800.00	-	
79	01-120-43190 CD Taste of Tweed	7,500.00	-	7,500.00	7,500.00	-	
		19,800.00	7,249.82	12,550.18	17,032.32	(2,767.68)	
Expenditures							
80	01-120-52000 CD Salary Expense	135,180.00	38,003.35	97,176.65	135,180.00	-	
81	01-120-52100 CD CPP	6,755.00	2,364.72	4,390.28	6,755.00	-	
82	01-120-52110 CD EI	2,259.00	812.64	1,446.36	2,259.00	-	
83	01-120-52120 CD Employer Health Tax	2,656.00	612.75	2,043.25	2,656.00	-	
84	01-120-52130 CD OMERS	12,988.00	3,003.42	9,984.58	12,988.00	-	

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85	01-120-52140 CD WSIB	4,930.00	1,021.23	3,908.77	4,930.00	-	
86	01-120-52150 CD Group Insurance	1,470.00	519.00	951.00	1,470.00	-	
87	01-120-52160 CD Extended Health Care	8,227.00	2,253.35	5,973.65	8,227.00	-	Account includes a reversal of estimated benefit costs on accrued payroll as at December 31, 2023. These amounts are carried forward to when they were paid out and may relate to unused sick time or banked time that employees will take during 2024.
88	01-120-52180 CD Dental Plan	2,700.00	-	2,700.00	2,700.00	-	
89	01-120-52182 CD Supplies	300.00	-	300.00	300.00	-	
90	01-120-52184 CD Mileage	1,500.00	83.44	1,416.56	1,500.00	-	
91	01-120-52186 CD Phone	1,200.00	154.71	1,045.29	1,200.00	-	
92	01-120-52398 Strategic Plan	5,000.00	-	5,000.00	5,000.00	-	
93	01-120-52925 CD Floral Displays / Flags	14,000.00	16.23	13,983.77	14,000.00	-	
94	01-120-52935 CD Canada Day	8,400.00	-	8,400.00	8,400.00	-	
95	01-120-53190 CD Taste of Tweed	8,700.00	-	8,700.00	8,700.00	-	
96	01-120-53201 CD Professional Development	3,500.00	1,770.89	1,729.11	3,500.00	-	
97	01-120-53203 CD Promotional Items	2,000.00	-	2,000.00	2,000.00	-	
98	01-120-53204 CD Event Advertising	3,500.00	1,737.59	1,762.41	2,000.00	1,500.00	
99	01-120-53206 CD Tradeshow	600.00	610.56	(10.56)	610.56	(10.56)	Includes fee for booth space rental for Quinte Sports show. Fee higher than originally expected (budget didn't include HST amounts not rebated).
100	01-120-53207 CD Advertising	8,000.00	-	8,000.00	8,000.00	-	

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101	01-120-53209 CD Product Development	9,000.00	450.33	8,549.67	9,000.00	-	
102	01-120-53210 Community Trees	1,100.00	999.00	101.00	1,100.00	-	
103	01-120-53270 CD Insurance	196.00	204.47	(8.47)	204.47	(8.47)	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.
104	01-120-53285 CD Community Improvement Plan	25,000.00	8,128.92	16,871.08	25,000.00	-	
105	01-120-53350 Transfer to Reserves	8,300.00	8,300.00	-	8,300.00	-	Budget included \$8,300 to be transferred to reserves for future capital needs based on the long term capital plan and asset management planning. As soon as budget is approved, these transfers are completed.
106	01-120-54200 CD Tourist Bureau Rent	8,500.00	3,815.84	4,684.16	8,500.00	-	
107	01-120-54210 CD Memberships	300.00	-	300.00	300.00	-	
108	01-120-54230 CD Web Design	6,500.00	40.66	6,459.34	6,500.00	-	
109	01-120-54250 CD Signs	500.00	-	500.00	500.00	-	
110	01-120-54255 CD Stoco Lake Plan	5,000.00	-	5,000.00	-	5,000.00	
111	01-120-54257 CD Jailhouse	11,500.00	449.73	11,050.27	11,500.00	-	
112	01-120-58132 CD Capital Equipment	1,000.00	-	1,000.00	1,000.00	-	
113	01-125-58016 BR&E Capital - North & South Welcome Signs	-	2,535.20	(2,535.20)	2,535.20	(2,535.20)	This project was started in 2023 but not finished and the project was carried over but not reflected in budget.
114	01-125-58017 BR&E Capital Hydrant Painting	4,000.00	-	4,000.00	4,000.00	-	
		314,761.00	77,888.03	236,872.97	310,815.23	3,945.77	

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Community Development Surplus/(Deficit)		(294,961.00)	(70,638.21)	(224,322.79)	(293,782.91)	1,178.09	
Revenues							
115	01-210-40400 Transfer From Reserves	79,237.95	71,237.95	8,000.00	79,237.95	-	Budget included \$71,237.95 for operating amounts that were not completed in 2023 due to timing of events and deliveries. This transfer was completed as soon as budget was approved to be there as the costs are incurred. The budget also included \$8,000 funding for the infrared camera which will be completed as the costs are paid.
116	01-210-40410 FIRE Revenues	30,000.00	20,948.32	9,051.68	45,000.00	15,000.00	
		109,237.95	92,186.27	17,051.68	124,237.95	15,000.00	
Expenditures							
117	01-210-52015 FIRE Wages - Firefighters	95,000.00	6,111.00	88,889.00	95,000.00	-	
118	01-210-52120 FIRE Employer Health Tax	1,900.00	1,956.74	(56.74)	1,956.74	(56.74)	Actual was a little higher than expected based on actual rates and costs paid for volunteer firefighters.
119	01-210-52140 FIRE WSIB	7,755.10	1,292.16	6,462.94	7,755.10	-	
120	01-210-52150 FIRE Group Insurance	3,600.00	1,105.44	2,494.56	3,600.00	-	
121	01-210-52185 FIRE Accident and Sickness	7,000.00	6,596.64	403.36	6,596.64	403.36	
122	01-210-52210 FIRE Clothing Allowance	6,500.00	2,400.00	4,100.00	6,500.00	-	

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123	01-210-52398 FIRE Community Risk Assessment	10,000.00	-	10,000.00	10,000.00	-	
124	01-210-52416 FIRE Unit 1 - Pumper R&M	10,929.97	10.16	10,919.81	10,929.97	-	
125	01-210-52417 FIRE Unit 2 - Tanker R&M	12,958.26	-	12,958.26	12,958.26	-	
126	01-210-52418 FIRE Unit 3 - Van R&M	6,500.00	441.71	6,058.29	6,500.00	-	
127	01-210-52419 FIRE Unit 4 - Tanker R&M	5,000.00	122.80	4,877.20	5,000.00	-	
128	01-210-52420 FIRE Unit 5 - 1/2 Ton R&M	4,405.31	307.97	4,097.34	4,405.31	-	
129	01-210-52421 FIRE Inspection Test/R&M	23,520.87	3,729.58	19,791.29	23,520.87	-	
130	01-210-52510 FIRE Hydro/Water Sewer	4,000.00	919.24	3,080.76	4,000.00	-	Amount relates to the reversal of hydro bills setup as payable for December 2023 but were not paid until February 2024.
131	01-210-52515 FIRE Firehall Fuel	5,250.00	1,530.17	3,719.83	5,250.00	-	
132	01-210-52525 FIRE Training	36,096.67	1,168.92	34,927.75	36,096.67	-	
133	01-210-52535 FIRE Communications	10,156.00	2,036.40	8,119.60	10,156.00	-	
134	01-210-52540 FIRE Dispatch	25,250.00	23,775.00	1,475.00	25,250.00	-	
135	01-210-52545 FIRE Vehicle Gas	28,329.33	1,402.06	26,927.27	28,329.33	-	
136	01-210-52555 FIRE Building R&M	15,034.75	1,545.68	13,489.07	15,034.75	-	
137	01-210-52560 FIRE Prevention	3,000.00	1,270.80	1,729.20	3,000.00	-	
138	01-210-52565 FIRE Misc/Automatic Aid	15,000.00	-	15,000.00	15,000.00	-	
139	01-210-52700 FIRE Supplies	24,841.70	2,580.26	22,261.44	24,841.70	-	

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140	01-210-52705 FIRE Medical Supplies	8,096.14	2,350.23	5,745.91	8,096.14	-	
141	01-210-52706 FIRE Food for Firefighters	2,500.00	99.89	2,400.11	2,500.00	-	
142	01-210-53203 FIRE Festivities	2,250.00	-	2,250.00	2,250.00	-	
143	01-210-53270 FIRE Insurance	28,348.00	22,472.79	5,875.21	22,472.79	5,875.21	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.
144	01-210-53280 FIRE Personal Protective Equip	25,103.91	1,694.30	23,409.61	25,103.91	-	
145	01-210-53285 FIRE Radio/Pagers/R&M	11,421.04	243.49	11,177.55	11,421.04	-	
146	01-210-53286 FIRE Mileage	2,000.00	-	2,000.00	2,000.00	-	
147	01-210-58132 Capital Equipment & Vehicles	8,000.00	-	8,000.00	8,000.00	-	
148	01-215-50000 JOINT FIRE SERVICE BOARD	170,000.00	37,213.16	132,786.84	170,000.00	-	
		619,747.05	124,376.59	495,370.46	613,525.22	6,221.83	
Fire Surplus/(Deficit)		(510,509.10)	(32,190.32)	(478,318.78)	(489,287.27)	21,221.83	
Expenditures							
149	01-220-51300 POLICING OPP	1,046,606.00	171,498.19	875,107.81	1,046,606.00	-	
150	01-220-51310 POLICING CPAC	6,000.00	-	6,000.00	6,000.00	-	
Police Deficit		1,052,606.00	171,498.19	881,107.81	1,052,606.00	-	
Revenues							
151	01-230-40500 ANIMAL CONTROL Dog Tags	11,825.00	9,029.41	2,795.59	11,825.00	-	

Municipality of Tweed
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Account		2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
		11,825.00	9,029.41	2,795.59	11,825.00	-	
Expenditures							
152	01-230-52000 ANIMAL CONTROL Salaries and Wages	15,750.00	4,275.00	11,475.00	15,750.00	-	
153	01-230-52190 ANIMAL CONTROL Mileage	1,058.00	840.00	218.00	1,058.00	-	
154	01-230-52700 ANIMAL CONTROL Supplies	550.00	-	550.00	550.00	-	
155	01-230-52710 ANIMAL CONTROL Kennel	10,270.00	3,569.00	6,701.00	10,270.00	-	
		27,628.00	8,684.00	18,944.00	27,628.00	-	
Animal Control Surplus/(Deficit)		(15,803.00)	345.41	(16,148.41)	(15,803.00)	-	
Revenues							
156	01-235-40500 LIVESTOCK VALUATION Admin Fees	900.00	400.00	500.00	900.00	-	
		900.00	400.00	500.00	900.00	-	
Expenditures							
157	01-235-52000 LIVESTOCK EVALUATION Remuneration	1,440.00	650.00	790.00	1,440.00	-	
158	01-235-52190 LIVESTOCK EVALUATION Mileage	494.00	211.00	283.00	494.00	-	
		1,934.00	861.00	1,073.00	1,934.00	-	
Livestock Investigations Surplus/(Deficit)		(1,034.00)	(461.00)	(573.00)	(1,034.00)	-	
Revenues							

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Account		2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
159	01-250-40208 Fines / Parking Tickets	2,000.00	210.00	1,790.00	2,000.00	-	
		2,000.00	210.00	1,790.00	2,000.00	-	
Expenditures							
160	01-255-52000 Joint By-Law Contract Costs	40,000.00	11,660.54	28,339.46	40,000.00	-	
		40,000.00	11,660.54	28,339.46	40,000.00	-	
By-law Enforcement Surplus/(Deficit)		(38,000.00)	(11,450.54)	(26,549.46)	(38,000.00)	-	
Expenditures							
161	01-270-51000 CONSERVATION AUTHORITY Levy	90,286.00	90,286.00	-	90,286.00	-	
Conservation Authority Deficit		90,286.00	90,286.00	-	90,286.00	-	
Revenues							
162	01-310-40125 Federal Student Grant	1,700.00	-	1,700.00	1,700.00	-	
163	01-310-40135 ROADS Gas Tax Revenue	370,000.00	370,000.00	-	370,000.00	-	
164	01-310-40142 ROADS OCIF	330,384.00	330,384.00	-	330,384.00	-	
165	01-310-40200 IO Loan Proceeds	-	1,714.65	(1,714.65)	1,714.65	1,714.65	Final additional costs for closing engineering and project management work that didn't occur until January and February for release of holdbacks was not originally budgeted but will be funded from long term debt.

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	Account	2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
166	01-310-40400 Transfer From Reserves	70,000.00	233,512.22	(163,512.22)	233,512.22	163,512.22	Budget includes funds towards the plow that was to be ordered in 2022 and delivered in 2024. Transfer will be completed when costs are incurred. Also includes Council approved transfers for 2023 deficit items relating to roads.
167	01-310-40404 ROADS Receipts	67,500.00	1,550.00	65,950.00	145,500.00	78,000.00	Expect additional revenues from sale of surplus equipment
168	01-310-40601 Other Provincial Grants	2,058,868.00	-	2,058,868.00	-	(2,058,868.00)	If no funding source became available for George Street, do not expect to proceed with project.
		2,898,452.00	937,160.87	1,961,291.13	1,082,810.87	(1,815,641.13)	
Expenditures							
169	01-310-52000 ROADS Salaries and Wages	671,917.00	165,459.06	506,457.94	671,917.00	-	
170	01-310-52010 ROADS Standby Wages	3,000.00	650.00	2,350.00	3,000.00	-	
171	01-310-52030 ROADS Part - Time Staff Wages	29,831.00	-	29,831.00	29,831.00	-	
172	01-310-52040 ROADS Over Time Wages	50,000.00	15,334.53	34,665.47	50,000.00	-	
173	01-310-52100 ROADS CPP	46,110.00	14,854.13	31,255.87	46,110.00	-	
174	01-310-52110 ROADS EI	16,571.00	5,107.89	11,463.11	16,571.00	-	
175	01-310-52120 ROADS Employer Health Tax	16,998.00	3,779.17	13,218.83	16,998.00	-	
176	01-310-52130 ROADS OMERS	65,662.00	15,903.33	49,758.67	65,662.00	-	
177	01-310-52140 ROADS WSIB	31,379.00	6,298.63	25,080.37	31,379.00	-	
178	01-310-52150 ROADS Group Insurance	7,704.00	2,578.32	5,125.68	7,704.00	-	

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	Account	2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
179	01-310-52160 ROADS Extended Health care	49,447.00	11,041.83	38,405.17	49,447.00	-	Account includes a reversal of estimated benefit costs on accrued payroll as at December 31, 2023. These amounts are carried forward to when they were paid out and may relate to unused sick time or banked time that employees will take during 2024.
180	01-310-52170 ROADS RRSP	5,073.00	1,486.88	3,586.12	5,073.00	-	
181	01-310-52180 ROADS Dental Plan	16,200.00	9,436.73	6,763.27	16,200.00	-	
182	01-310-52202 ROADS Advertising	1,000.00	-	1,000.00	1,000.00	-	
183	01-310-52206 ROADS Uniform Rental	4,500.00	2,508.20	1,991.80	4,500.00	-	
184	01-310-52208 ROADS Clothing Allowance	3,200.00	598.01	2,601.99	3,200.00	-	
185	01-310-52210 ROADS Boot Allowance	2,750.00	687.56	2,062.44	2,750.00	-	
186	01-310-52212 ROADS Bridges and Culverts	34,000.00	2,516.75	31,483.25	34,000.00	-	
187	01-310-52214 ROADS Brushing and Tree Trimming	4,000.00	-	4,000.00	4,000.00	-	
188	01-310-52216 ROADS Dust Reduction	140,000.00	-	140,000.00	140,000.00	-	
189	01-310-52218 ROADS Gravel Resurfacing	20,000.00	28,712.00	(8,712.00)	20,000.00	-	Account includes the value of the inventory of gravel at the public works yards that has not yet been used by December 31, 2023 (\$26,712). Any unused amounts at the end of the year are removed and put forward to the next year.

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	Account	2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
190	01-310-52220 ROADS Sanding and Salting	275,000.00	309,618.15	(34,618.15)	275,000.00	-	Account includes the value of the inventory of sand and salt at the various public works yards that has not yet been used by December 31, 2023 (\$200,596.16). Any unused amounts at the end of the year are removed and put forward to the next year.
191	01-310-52222 ROADS Culvert Thawing	2,000.00	-	2,000.00	1,250.00	750.00	
192	01-310-52224 ROADS Hardtop Patching	22,000.00	10,425.42	11,574.58	22,000.00	-	
193	01-310-52226 ROADS Shoulder Maintenance	2,500.00	43.59	2,456.41	2,500.00	-	
194	01-310-52228 ROADS Signs and 911	10,000.00	6,833.15	3,166.85	10,000.00	-	
195	01-310-52232 ROADS Line Painting	50,000.00	-	50,000.00	50,000.00	-	
196	01-310-52234 ROADS Standby	70,000.00	48,600.58	21,399.42	70,000.00	-	
197	01-310-52242 ROADS O/S Snow Plowing	90,000.00	81,886.27	8,113.73	90,000.00	-	
198	01-310-52244 ROADS O/S Sweeping	35,000.00	1,140.75	33,859.25	35,000.00	-	
199	01-310-52250 ROADS Garage R&M	8,000.00	9,651.37	(1,651.37)	9,651.37	(1,651.37)	Garage had heater issues which required a \$3,482.74 repair which was not originally expected during budget. There was also a need to repair the overhead door (\$1,535.05).
200	01-310-52252 ROADS Shop / Works Utilities	15,000.00	5,046.82	9,953.18	15,000.00	-	

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	Account	2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
201	01-310-52254 ROADS Shop / Works Fuel	25,000.00	23,624.65	1,375.35	25,000.00	-	Account includes the value of the inventory of oil and fuels at the public works yards that has not yet been used by December 31, 2023 (\$6,694.04). Any unused amounts at the end of the year are removed and put forward to the next year.
202	01-310-52256 ROADS Shop / Works Supplies	22,000.00	8,331.12	13,668.88	22,000.00	-	
203	01-310-52258 ROADS Shop / Works Telephone / Radio	11,000.00	5,194.05	5,805.95	11,000.00	-	
204	01-310-52262 ROADS Gas and Oil	85,000.00	21,390.35	63,609.65	85,000.00	-	Account includes the value of the inventory of gas and fuel at the public works yards that has not yet been used by December 31, 2023 (\$4,341.95). Any unused amounts at the end of the year are removed and put forward to the next year.
205	01-310-52264 ROADS Diesel Fuel	250,000.00	81,576.02	168,423.98	230,000.00	20,000.00	Account includes the value of the inventory of diesel at the public works yards that has not yet been used by December 31, 2023 (\$20,971.32). Any unused amounts at the end of the year are removed and put forward to the next year.
206	01-310-52300 ROADS Grass Mower (On Tractor #41)	1,000.00	-	1,000.00	1,000.00	-	
207	01-310-52305 ROADS Truck #1 - 2017 Mack	20,000.00	15,053.14	4,946.86	20,000.00	-	
208	01-310-52310 ROADS Truck #20 - 2015 Mack	20,000.00	1,756.67	18,243.33	20,000.00	-	

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	Account	2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
209	01-310-52320 ROADS Truck #60 - 2009 Ford Sterling	-	783.55	(783.55)	783.55	(783.55)	These were costs incurred to service the vehicle to get into a running condition to be sold. The costs will be funded from the proceeds of the sale which exceeded our expectations at total proceeds of \$24,200 before taxes and selling fees.
210	01-310-52325 ROADS Truck #40 - 2012 Intern	20,000.00	19,904.11	95.89	20,000.00	-	
211	01-310-52327 ROADS Truck #2 - 2020 Ford	3,000.00	1,467.21	1,532.79	3,000.00	-	
212	01-310-52328 ROADS Truck #70 - 2015 Mack	20,000.00	203.52	19,796.48	20,000.00	-	
213	01-310-52330 ROADS Truck #10 - 2011 Intern	20,000.00	27,350.38	(7,350.38)	27,350.38	(7,350.38)	The annual safety inspection repairs were delayed from 2023 and finished in 2024. There were substantially more repairs this year than expected (\$26,925.74).
214	01-310-52332 ROADS Truck #4 - 2006 One Ton Blue	4,000.00	-	4,000.00	4,000.00	-	
215	01-310-52335 ROADS Truck #3 - 2007 Two Ton Black	2,000.00	3,960.59	(1,960.59)	3,960.59	(1,960.59)	This was the costs to try to get the vehicle running in order to make better proceeds on the sale. The excess over budget to be funded from proceeds. Total proceeds of \$5,300 before taxes and selling fees.
216	01-310-52340 ROADS Truck #301 - 2016 Blue Ford 1/2 Ton	3,000.00	561.93	2,438.07	3,000.00	-	
217	01-310-52345 ROADS Truck #302 - 2014 Dodge	3,000.00	949.42	2,050.58	3,000.00	-	

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	Account	2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
218	01-310-52350 ROADS Truck #300 - 2021 Ford	2,000.00	116.71	1,883.29	2,000.00	-	
219	01-310-52351 Truck - Ford F150 #300	-	1,349.31	(1,349.31)	1,349.31	(1,349.31)	Includes costs of an oil change.
220	01-310-52352 ROADS Truck #60 - 2024 Mack	10,000.00	-	10,000.00	10,000.00	-	
221	01-310-52353 ROADS Truck - 2023 F550	-	1,622.74	(1,622.74)	1,622.74	(1,622.74)	Budget did not include costs for any work on this truck due to the newness. However, any regular maintenance, such as oil changes were therefore not budgeted. Accessories for the truck in the amount of \$1,333.04 were not included in the budget.
222	01-310-52360 ROADS Grader #21 - 2000 740 Volvo	20,000.00	7,801.70	12,198.30	20,000.00	-	
223	01-310-52365 ROADS Grader - 2019 Cat	25,000.00	16,485.27	8,514.73	25,000.00	-	
224	01-310-52370 ROADS Loader #31 - L70 Volvo	3,000.00	-	3,000.00	3,000.00	-	
225	01-310-52372 ROADS Loader #35 - 2013 John Deere	7,000.00	13,970.02	(6,970.02)	13,970.02	(6,970.02)	The loader required more service work than was originally expected at \$13,087.35. The new maintenance plans are being established to reduce these unknown large costs in future.
226	01-310-52375 ROADS Excavator	16,000.00	-	16,000.00	16,000.00	-	
227	01-310-52380 ROADS Tractor #41 - New Holland	2,000.00	-	2,000.00	2,000.00	-	

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	Account	2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
228	01-310-52381 ROADS Tractor - 2019 Tractor	-	32,084.25	(32,084.25)	32,084.25	(32,084.25)	As disclosed at the April 9th Council meeting, there were significant repairs required on the 2019 Case tractor that had not been considered or budgeted for. These repairs were required to keep the tractor in running repair.
229	01-310-52385 ROADS Backhoe #51 - John Deere	2,000.00	2,094.80	(94.80)	2,094.80	(94.80)	The budget was set too low for this vehicle. The backhoe required service and new flared teeth. Any additional work or repairs will be over budget.
230	01-310-52392 ROADS Sidewalk Plow #54	2,000.00	1,480.84	519.16	2,000.00	-	
231	01-310-52400 ROADS Grader Plow Steel	35,000.00	8,849.77	26,150.23	35,000.00	-	
232	01-310-52405 ROADS Equipment R&M	1,000.00	-	1,000.00	1,000.00	-	
233	01-310-52420 ROADS Truck Licenses	15,000.00	5,760.43	9,239.57	15,000.00	-	
234	01-310-52422 ROADS GPS System	7,000.00	2,043.36	4,956.64	7,000.00	-	
235	01-310-52425 ROADS Sidewalks R&M	1,000.00	-	1,000.00	1,000.00	-	
236	01-310-53202 ROADS Training	6,000.00	3,270.92	2,729.08	6,000.00	-	
237	01-310-53270 ROADS Insurance	94,334.00	82,510.71	11,823.29	82,510.71	11,823.29	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.

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	Account	2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
238	01-310-53300 ROADS Short Term Loan - Principal Interes	-	45,728.16	(45,728.16)	68,592.24	(68,592.24)	Budget was fully in the long term debt payments line. Debt has not yet been converted to long term, therefore, short term interest being paid instead of monthly long term payments.
239	01-310-53350 Transfer to Reserves	274,919.00	274,919.00	-	329,919.00	(55,000.00)	Budget included \$140,000 to be transferred to reserves for future capital needs based on the long term capital plan and asset management planning. Budget also includes repayment of bag tag loans with interest of \$134,919. As soon as budget is approved, these transfers are completed.
240	01-310-55000 Repayment of Long Term Debt	203,906.62	-	203,906.62	101,953.31	101,953.31	
241	01-310-58000 ROADS Capital Buildings	60,000.00	-	60,000.00	60,000.00	-	
242	01-310-58131 ROADS Capital Roads	2,066,868.00	1,389.02	2,065,478.98	-	2,066,868.00	
243	01-310-58132 ROADS Capital Equipment & Vehicles	400,000.00	429,533.71	(29,533.71)	429,533.71	(29,533.71)	The flail mower that was required to help with clearing roadsides including the tornado zone (and sized appropriately for dealing with the continuous falling debris from the tornado into ditches and roadsides) was purchased with the MNRF funding for tornado cleanup and was not included in the budget. Also required purchase of new sidewalk plow to be funded from surplus equipment sales.

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Account		2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
244	01-310-58133 ROADS Bridges	-	54,421.06	(54,421.06)	54,421.06	(54,421.06)	Had to complete unexpected for on a large culvert structure on Turcotte Road due to a collapse in the culverts.
245	01-310-60200 Change in Unfunded Capital	700,384.00	700,384.00	-	700,384.00	-	
246	01-310-70000 Change in Surplus/Deficit	-	54,781.60	(54,781.60)	54,781.60	(54,781.60)	When the 2023 deficit was known, the amounts relating to funding from road reserves (contingency and winter maintenance) were transferred to fund this 2023 deficit with the remainder in administration department for all other 2023 deficit funding.
		6,262,253.62	2,712,903.21	3,549,350.41	4,377,054.64	1,885,198.98	
Roads Surplus/(Deficit)		(3,363,801.62)	(1,775,742.34)	(1,588,059.28)	(3,294,243.77)	69,557.85	
Revenues							
247	01-320-40045 STREETLIGHTS Special Charges	28,400.00	-	28,400.00	28,400.00	-	
		28,400.00	-	28,400.00	28,400.00	-	
Expenditures							
248	01-320-54000 STREETLIGHTS Utilities - Tweed	7,500.00	1,543.54	5,956.46	7,500.00	-	
249	01-320-54002 STREETLIGHTS R&M - Tweed	750.00	1,405.51	(655.51)	1,405.51	(655.51)	So far this year, we have had to repair the street lights as agreed to by the previous Public Works Manager for new Bell poles being installed (we were to be responsible for transitioning our lights to the new poles).

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250	01-320-54004 STREETLIGHTS R&M - Actinolite	1,000.00	174.95	825.05	1,000.00	-	
251	01-320-54006 STREETLIGHTS R&M - Queensborough	650.00	137.36	512.64	650.00	-	
252	01-320-54008 STREETLIGHTS R&M - Marlbank	1,800.00	1,244.96	555.04	1,800.00	-	
253	01-320-54010 STREETLIGHTS R&M - Thomasburg	1,650.00	306.30	1,343.70	1,650.00	-	
254	01-320-54012 STREETLIGHTS R&M - Stoco	150.00	33.63	116.37	150.00	-	
255	01-320-54050 STREETLIGHTS Traffic Lights Utilities	12,800.00	2,598.93	10,201.07	12,800.00	-	
256	01-320-54052 STREETLIGHTS Traffic Lights R&M	2,100.00	2,444.58	(344.58)	2,444.58	(344.58)	There was unexpected crosswalk light repairs that were not in budget.
		28,400.00	9,889.76	18,510.24	29,400.09	(1,000.09)	
Streetlights Surplus/(Deficit)		-	(9,889.76)	9,889.76	(1,000.09)	(1,000.09)	
Revenues							
257	01-330-40216 PITS & QUARRIES Revenue	18,000.00	224.26	17,775.74	18,000.00	-	
258	01-330-40218 AGGREGATE Investment Income	2,000.00	727.34	1,272.66	2,000.00	-	
		20,000.00	951.60	19,048.40	20,000.00	-	
Expenditures							
259	01-330-53200 PITS & QUARRIES Expense	1,000.00	-	1,000.00	1,000.00	-	

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Account		2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
260	01-330-53350 Transfer to Reserves	20,000.00	951.60	19,048.40	20,000.00	-	Budget represents \$18,000 of revenues for being the host municipality for private aggregate pits and \$2,000 for interest. Transfers are completed as interest or aggregate host fees are earned.
261	01-330-58014 GRAVEL PIT Esker Rd Pit Licence	25,000.00	-	25,000.00	25,000.00	-	
		46,000.00	951.60	45,048.40	46,000.00	-	
Aggregates Surplus/(Deficit)		(26,000.00)	-	(26,000.00)	(26,000.00)	-	
Revenues							
262	01-410-40035 SANITARY SEWER Levy	562,438.08	119,689.14	442,748.94	562,438.08	-	Relates to adjustments for accounts that had inaccurate readings that needed to be corrected on billings.
263	01-410-40127 SANITARY SEWER Other Grants	300,629.00	-	300,629.00	-	(300,629.00)	If no funding source became available for George Street, do not expect to proceed with project.
264	01-410-40204 SANITARY SEWER Penalty Revenue	5,500.00	1,270.46	4,229.54	5,500.00	-	
265	01-410-40400 Transfer From Reserves	167,022.00	-	167,022.00	21,000.00	(146,022.00)	Budget includes \$167,022 for capital projects to be funded from reserves. Transfers will be completed as costs are incurred.
		1,035,589.08	120,959.60	914,629.48	588,938.08	(446,651.00)	
Expenditures							
266	01-410-52000 SANITARY SEWER Salaries and Wages	30,600.00	30,600.00	-	30,600.00	-	
267	01-410-53130 SANITARY SEWER Hydro - River St Pumping Station	35,000.00	10,223.13	24,776.87	35,000.00	-	

Municipality of Tweed
Actual to Budget Variance
As at April 30, 2024

	Account	2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
268	01-410-53270 SANITARY SEWER Insurance	342.00	-	342.00	342.00	-	
269	01-410-53300 Short Term Loan - Principal / Interest	-	4,382.22	(4,382.22)	6,573.33	(6,573.33)	Budget was fully in the long term debt payments line. Debt has not yet been converted to long term, therefore, short term interest being paid instead of monthly long term payments.
270	01-410-53350 Transfer to Reserves	204,509.16	-	204,509.16	88,616.67	115,892.49	Budget includes the department surplus estimated at \$204,509.16, to be transferred to reserves for future capital needs as per the long term capital plan and asset management.
271	01-410-54102 SANITARY SEWER R&M	5,000.00	1,712.11	3,287.89	5,000.00	-	
272	01-410-54104 SANITARY SEWER Storm Sewer R&M	7,000.00	585.12	6,414.88	7,000.00	-	
273	01-410-54118 SANITARY SEWER Waste Water Contract - OCWA	108,050.00	37,656.12	70,393.88	108,050.00	-	
274	01-410-55000 Repymt of Long-Term Debt	177,436.92	44,008.36	133,428.56	286,756.08	(109,319.16)	
275	01-410-58000 SANITARY SEWER Capital Development	446,651.00	-	446,651.00	-	446,651.00	If no funding source became available for George Street, do not expect to proceed with project.
276	01-410-58022 SANITARY SEWER OCWA	21,000.00	-	21,000.00	21,000.00	-	
		1,035,589.08	129,167.06	906,422.02	588,938.08	446,651.00	
Sewer Surplus/(Deficit)		-	(8,207.46)	8,207.46	-	-	
Revenues							

**Municipality of Tweed
Actual to Budget Variance
As at April 30, 2024**

	Account	2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
277	01-420-40036 WATER Levy	462,920.00	112,825.49	350,094.51	462,920.00	-	Relates to adjustments for accounts that had inaccurate readings that needed to be corrected on billings.
278	01-420-40127 WATER Other Grants	387,045.00	-	387,045.00	-	(387,045.00)	If no funding source became available for George Street, do not expect to proceed with project.
279	01-420-40200 IO Loan Proceeds	-	2,421.17	(2,421.17)	2,421.17	2,421.17	Relates to unfunded additional new well drilling project management fees that were for January 2024 that did not have a funding source.
280	01-420-40204 WATER Penalty Revenue	5,800.00	1,321.90	4,478.10	5,800.00	-	
281	01-420-40400 Transfer From Reserves	450,152.00	22,292.08	427,859.92	450,152.00	-	Budget includes \$450,152 for capital projects to be funded from reserves. Transfers will be completed as costs are incurred.
		1,305,917.00	138,860.64	1,167,056.36	921,293.17	(384,623.83)	
Expenditures							
282	01-420-52000 WATER Salaries and Wages	64,900.00	64,900.00	-	64,900.00	-	
283	01-420-52816 WATER Property Tax - PIL	2,700.00	-	2,700.00	2,647.68	52.32	
284	01-420-53130 WATER Hydro - Well #2 & #3	30,000.00	6,622.12	23,377.88	30,000.00	-	Amount relates to the reversal of hydro bills setup as payable for December 2023 but were not paid until February 2024.
285	01-420-53270 WATER Insurance	-	357.05	(357.05)	357.05	(357.05)	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.

Municipality of Tweed
Actual to Budget Variance
As at April 30, 2024

	Account	2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
286	01-420-53300 Short Term Loan - Principal / Interest	-	11,180.26	(11,180.26)	16,770.39	(16,770.39)	Budget was fully in the long term debt payments line. Debt has not yet been converted to long term, therefore, short term interest being paid instead of monthly long term payments.
287	01-420-53350 Transfer to Reserves	105,256.40	-	105,256.40	92,248.78	13,007.62	Budget includes the department surplus estimated at \$105,256.40, to be transferred to reserves for future capital needs as per the long term capital plan and asset management.
288	01-420-54106 WATER Mains R&M	15,000.00	-	15,000.00	15,000.00	-	
289	01-420-54108 WATER Fire Hydrant R&M	2,000.00	4,946.38	(2,946.38)	4,946.38	(2,946.38)	Due to a hit and run accident, a hydrant was destroyed and was required to be repaired.
290	01-420-54110 WATER Meters R&M	5,000.00	6,407.22	(1,407.22)	5,000.00	-	Account includes the value of the inventory of water meters not yet installed as at December 31, 2023 (\$6,095.83). Any unused amounts at the end of the year are removed and put forward to the next year.
291	01-420-54112 WATER Contract - OCWA	157,500.00	54,811.44	102,688.56	157,500.00	-	
292	01-420-54113 WATER - ORO - OCWA	33,100.00	11,537.44	21,562.56	33,100.00	-	
293	01-420-54114 WATER Licensing - DWQMS	1,200.00	-	1,200.00	1,200.00	-	
294	01-420-54116 WATER R&M / Supplies	1,000.00	5,022.59	(4,022.59)	5,022.59	(4,022.59)	Due to a watermain break, there was a large repair that was not originally expected at budget time (\$3,728.61).
295	01-420-55000 Repymt of Long-Term Debt	17,230.60	-	17,230.60	8,615.30	8,615.30	

**Municipality of Tweed
Actual to Budget Variance
As at April 30, 2024**

Account		2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
296	01-420-58002 WATER CAPITAL	787,045.00	11,832.87	775,212.13	400,000.00	387,045.00	If no funding source became available for George Street, do not expect to proceed with project.
297	01-420-58022 WATER OCWA	50,152.00	12,880.38	37,271.62	50,152.00	-	
298	01-420-60200 Change in Unfunded Capital	33,833.00	33,833.00	-	33,833.00	-	
		1,305,917.00	224,330.75	1,081,586.25	921,293.17	384,623.83	
Water Surplus/(Deficit)		-	(85,470.11)	85,470.11	-	-	
Revenues							
299	01-430-40040 GARBAGE COLLECTION Special Charges	76,733.00	-	76,733.00	76,733.00	-	
		76,733.00	-	76,733.00	76,733.00	-	
Expenditures							
300	01-430-52221 GARBAGE COLLECTION Waste Collection	76,733.00	19,183.17	57,549.83	76,733.00	-	
		76,733.00	19,183.17	57,549.83	76,733.00	-	
Garbage Collection Surplus/(Deficit)		-	(19,183.17)	19,183.17	-	-	
Revenues							
301	01-440-40216 GARBAGE DISPOSAL Bag Tag & Tipping Revenues	318,450.00	71,417.74	247,032.26	318,450.00	-	
302	01-440-40218 GARBAGE DISPOSAL Investment Income	15,000.00	5,515.74	9,484.26	15,000.00	-	

Municipality of Tweed
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As at April 30, 2024

Account		2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
303	01-440-40400 Transfer From Reserves	125,000.00	27,684.28	97,315.72	139,306.87	14,306.87	Budget includes the estimated amounts for bulk items of \$125,000 that are paid for out of the bag tags transferred to reserves. Transfers are completed as costs are incurred.
		458,450.00	104,617.76	353,832.24	472,756.87	14,306.87	
Expenditures							
304	01-440-52000 GARBAGE DISPOSAL Salaries and Wages	171,699.00	41,569.01	130,129.99	171,699.00	-	
305	01-440-52100 GARBAGE DISPOSAL CPP	9,175.00	2,206.62	6,968.38	9,175.00	-	
306	01-440-52110 GARBAGE DISPOSAL EI	3,662.00	1,016.10	2,645.90	3,662.00	-	
307	01-440-52120 GARBAGE DISPOSAL EHT	3,361.00	748.92	2,612.08	3,361.00	-	
308	01-440-52130 GARBAGE DISPOSAL OMERS	5,673.00	1,457.36	4,215.64	5,673.00	-	
309	01-440-52140 GARBAGE DISPOSAL WSIB	6,238.00	1,248.20	4,989.80	6,238.00	-	
310	01-440-52150 GARBAGE DISPOSAL Group Insurance	1,136.00	464.60	671.40	1,136.00	-	
311	01-440-52160 GARBAGE DISPOSAL Extended Health care	8,227.00	4,635.28	3,591.72	8,227.00	-	Account includes a reversal of estimated benefit costs on accrued payroll as at December 31, 2023. These amounts are carried forward to when they were paid out and may relate to unused sick time or banked time that employees will take during 2024.
312	01-440-52170 GARBAGE DISPOSAL RRSP	4,551.00	1,334.52	3,216.48	4,551.00	-	

Municipality of Tweed
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As at April 30, 2024

	Account	2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
313	01-440-52180 GARBAGE DISPOSAL Dental Plan	4,320.00	2,656.04	1,663.96	4,320.00	-	
314	01-440-52200 GARBAGE DISPOSAL Repair & Mtce	6,000.00	1,550.14	4,449.86	6,000.00	-	
315	01-440-52202 GARBAGE DISPOSAL Communications/Advertise	600.00	15.35	584.65	600.00	-	
316	01-440-52206 GARBAGE DISPOSAL Uniform Rental/Boot Allowance	2,400.00	814.48	1,585.52	2,400.00	-	
317	01-440-52211 GARBAGE DISPOSAL Marlbank Road Monitoring/D&O Plan	25,000.00	13,169.78	11,830.22	25,000.00	-	
318	01-440-52215 GARBAGE DISPOSAL Hunt Road Monitoring/D&O	17,000.00	5,461.97	11,538.03	17,000.00	-	
319	01-440-52235 GARBAGE DISPOSAL Loader #52	3,000.00	-	3,000.00	3,000.00	-	
320	01-440-52238 GARBAGE DISPOSAL Compactor	3,000.00	-	3,000.00	3,000.00	-	
321	01-440-52816 GARBAGE DISPOSAL Property Tax - PIL	4,000.00	-	4,000.00	3,872.80	127.20	
322	01-440-53202 GARBAGE DISPOSAL Training	1,000.00	-	1,000.00	1,000.00	-	
323	01-440-53240 GARBAGE DISPOSAL Supplies	5,000.00	456.08	4,543.92	5,000.00	-	
324	01-440-53242 GARBAGE DISPOSAL Bulk Items Removal	125,000.00	18,277.41	106,722.59	129,900.00	(4,900.00)	With the rate change as notified at the last Council meeting, expect that this is the amount we will be over budget, funded from the fees with reduced amounts going to reserves.

**Municipality of Tweed
Actual to Budget Variance
As at April 30, 2024**

Account		2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
325	01-440-53270 WASTE Insurance	1,610.00	1,681.45	(71.45)	1,681.45	(71.45)	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.
326	01-440-53350 Transfer to Reserves	123,863.00	114,378.74	9,484.26	118,963.00	4,900.00	Budget included \$9,363 to be transferred to reserves for future capital needs based on the long term capital plan and asset management planning. As soon as budget is approved, these transfers are completed. Budget also included a set amount of bag tag and bulk revenues to reserves (\$99,500) which has already been completed. Any revenues for bag tags and bulk items that exceed the budget will also be transferred to reserves by the end of the year.
327	01-440-58000 GARBAGE DISPOSAL Blu Metric Capital	-	9,406.87	(9,406.87)	9,406.87	(9,406.87)	The lawyer has been working with the Province since 2020 on getting our CAZ ownerships registered on title and finally were able to meet acceptance by the Province. The costs of this work, which was required as part of the ECA for Marlbank site, was \$9,406.87.
		535,515.00	222,548.92	312,966.08	544,866.12	(9,351.12)	
Landfill Site Surplus/(Deficit)		(77,065.00)	(117,931.16)	40,866.16	(72,109.25)	4,955.75	
Expenditures							

**Municipality of Tweed
Actual to Budget Variance
As at April 30, 2024**

Account		2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
328	01-450-52225 RECYCLING Waste Service Board	143,018.00	58,873.16	84,144.84	143,018.00	-	
Recycling Deficit		143,018.00	58,873.16	84,144.84	143,018.00	-	
Revenues							
329	01-510-40125 Federal Student Grant	1,700.00	-	1,700.00	1,700.00	-	
330	01-510-40127 Other Grants	300,000.00	-	300,000.00	300,000.00	-	
331	01-510-40159 PARKS - Donations	5,000.00	17,940.00	(12,940.00)	17,940.00	12,940.00	A pump track donation of \$2,500 was received that was not budgeted for. Budget relates to expected donations for the park tree sponsorships.
332	01-510-40400 Transfer From Reserves	116,600.00	28,174.50	88,425.50	121,200.00	4,600.00	Budget includes \$116,600 for capital projects. Transfers are completed as costs are incurred.
333	01-510-40702 RECREATION Revenue	6,500.00	2,406.88	4,093.12	6,500.00	-	
334	01-630-40216 PARKLAND Revenue	22,000.00	22,400.00	22,000.00	22,400.00	400.00	Needs to be at least 60% of the opening Parkland Reserve Fund balance per new legislation.
		451,800.00	70,921.38	403,278.62	469,740.00	17,940.00	
Expenditures							
335	01-510-52000 PARKS Salaries and Wages	168,146.00	11,338.04	156,807.96	168,146.00	-	Account includes a reversal of estimated payroll costs as at December 31, 2023. These amounts are carried forward to when they were paid out and may relate to unused sick time or banked time that employees will take during 2024.
336	01-510-52100 PARKS CPP	9,276.00	1,081.10	8,194.90	9,276.00	-	
337	01-510-52110 PARKS EI	3,400.00	378.94	3,021.06	3,400.00	-	

**Municipality of Tweed
Actual to Budget Variance
As at April 30, 2024**

	Account	2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
338	01-510-52120 PARKS Employer Health Tax	3,288.00	252.94	3,035.06	3,288.00	-	
339	01-510-52130 PARKS OMERS	12,693.00	1,122.01	11,570.99	12,693.00	-	
340	01-510-52140 PARKS WSIB	6,126.00	421.56	5,704.44	6,126.00	-	
341	01-510-52150 PARKS Group Insurance	1,634.00	685.15	948.85	1,634.00	-	
342	01-510-52160 PARKS Extended Health Care	7,647.00	1,306.27	6,340.73	7,647.00	-	Account includes a reversal of estimated benefit costs on accrued payroll as at December 31, 2023. These amounts are carried forward to when they were paid out and may relate to unused sick time or banked time that employees will take during 2024.
343	01-510-52180 PARKS Dental Plan	3,375.00	2,382.85	992.15	3,375.00	-	
344	01-510-52190 PARKS Mileage	200.00	-	200.00	200.00	-	
345	01-510-52210 PARKS Boot/Clothing Allowance	3,000.00	340.85	2,659.15	3,000.00	-	
346	01-510-52258 PARKS Radio	-	254.73	(254.73)	254.73	(254.73)	In the past, the annual radio costs for the parks radio was just done on an invoice with public works. This year, the amount has been separated out for clarity purposes.
347	01-510-52510 PARKS Hydro/Water Sewer	10,000.00	1,256.84	8,743.16	10,000.00	-	Amount relates to the reversal of hydro bills setup as payable for December 2023 but were not paid until February 2024.
348	01-510-52545 PARKS Gas	14,000.00	1,065.26	12,934.74	14,000.00	-	
349	01-510-52605 PARKS Communications	2,500.00	679.82	1,820.18	2,500.00	-	

**Municipality of Tweed
Actual to Budget Variance
As at April 30, 2024**

	Account	2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
350	01-510-52816 PARKS Property Tax - PIL	1,750.00	-	1,750.00	1,705.29	44.71	
351	01-510-52900 PARKS Ball Diamond R&M	2,500.00	-	2,500.00	2,500.00	-	
352	01-510-52901 PARKS Fairgrounds R&M	2,000.00	-	2,000.00	2,000.00	-	
353	01-510-52902 PARKS Soccer Field R&M	2,000.00	612.54	1,387.46	2,000.00	-	
354	01-510-52903 PARKS-Marlbank Recreation R&M	2,000.00	-	2,000.00	2,000.00	-	
355	01-510-52905 PARKS Splash Pad	20,000.00	1,632.83	18,367.17	20,000.00	-	
356	01-510-52910 PARKS Supplies	4,500.00	888.96	3,611.04	4,500.00	-	
357	01-510-52915 PARKS Equipment	5,000.00	791.18	4,208.82	5,000.00	-	
358	01-510-52916 PARKS Equipment R&M - Tractor	2,000.00	115.75	1,884.25	2,000.00	-	
359	01-510-52917 PARKS Equipment R&M - Sup Truck	2,000.00	285.39	1,714.61	2,000.00	-	
360	01-510-52918 PARKS Equipment R&M - Dodge Truck	2,000.00	1,172.94	827.06	2,000.00	-	
361	01-510-52919 PARKS Equipment R&M - 1 Tonne Truck	2,000.00	-	2,000.00	2,000.00	-	
362	01-510-52930 PARKS Repair and Maintenance	11,000.00	307.16	10,692.84	11,000.00	-	
363	01-510-53202 PARKS Training	1,500.00	178.08	1,321.92	1,500.00	-	
364	01-510-53270 PARKS Insurance	51,906.00	53,078.26	(1,172.26)	53,078.26	(1,172.26)	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.

Municipality of Tweed
Actual to Budget Variance
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Account		2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
365	01-510-53350 Transfer to Reserves	15,226.00	33,166.00	(17,940.00)	33,166.00	(17,940.00)	Budget included \$15,226 to be transferred to reserves for future capital needs based on the long term capital plan and asset management planning. As soon as budget is approved, these transfers are completed. Additional transfers relate to donations received for specific items (pump track and park tree plantings) which are transferred to reserves until the costs are incurred.
366	01-510-53420 Recreation Programming	15,000.00	3,300.00	11,700.00	15,000.00	-	
367	01-510-58018 PARKS Replace Trees	53,600.00	48,743.04	4,856.96	53,600.00	-	
368	01-510-58039 PARKS Christmas Decorations	5,000.00	951.46	4,048.54	5,000.00	-	
369	01-510-58050 PARKS Land Improvements	357,500.00	-	357,500.00	357,500.00	-	
370	01-510-58132 PARKS Equipment & Vehicles	35,000.00	-	35,000.00	35,000.00	-	
		838,767.00	167,789.95	670,977.05	858,089.28	(19,322.28)	
Parks Surplus/(Deficit)		(386,967.00)	(96,868.57)	(267,698.43)	(388,349.28)	(1,382.28)	
Revenues							
371	01-512-40400 Transfer From Reserves	-	7,562.34	(7,562.34)	7,562.34	7,562.34	Excess capital work for Actinolite Hall funded from reserves.
		-	7,562.34	(7,562.34)	7,562.34	7,562.34	

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Actual to Budget Variance
As at April 30, 2024**

Account		2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
Expenditures							
372	01-512-52909 HAMLET REC Actinolite Operating Grant	6,000.00	4,491.63	1,508.37	6,000.00	-	
373	01-512-52910 HAMLET REC Actinolite Beautification	3,000.00	-	3,000.00	3,000.00	-	
374	01-512-53270 ACTINOLITE HALL Insurance	3,229.00	3,373.28	(144.28)	3,373.28	(144.28)	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.
375	01-512-54126 HAMLET REC Actinolite Hall Water Testing	375.00	188.60	186.40	375.00	-	
376	01-512-58014 HAMLET REC Actinolite Hall Improvements	3,000.00	10,562.34	(7,562.34)	10,562.34	(7,562.34)	The Actinolite Hall Committee has been working diligently to repair and renovate the office side and the joint washrooms of the hall to bring the facility into a rentable state.
		15,604.00	18,615.85	(3,011.85)	23,310.62	(7,706.62)	
Actinolite Deficit		15,604.00	11,053.51	4,550.49	15,748.28	(144.28)	
Revenues							
377	01-514-40222 HAMLET REC Marlbank Misc Revenue	26,000.00	-	26,000.00	-	(26,000.00)	As no funding source has yet become available for Marlbank Canteen, do not expect to proceed with project.
		26,000.00	-	26,000.00	-	(26,000.00)	
Expenditures							
378	01-514-52909 HAMLET REC Marlbank Operating Grant	2,700.00	2,120.53	579.47	2,700.00	-	

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Account		2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
379	01-514-52910 HAMLET REC Marlbank Beautification	3,000.00	-	3,000.00	3,000.00	-	
380	01-514-53270 MARLBANK Insurance	1,029.00	1,320.25	(291.25)	1,320.25	(291.25)	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.
381	01-514-58014 HAMLET REC Marlbank Pavilion Improvements	29,000.00	-	29,000.00	3,000.00	26,000.00	As no funding source has yet become available for Marlbank Canteen, do not expect to proceed with project.
		35,729.00	3,440.78	32,288.22	10,020.25	25,708.75	
Marlbank Surplus/(Deficit)		(9,729.00)	(3,440.78)	(6,288.22)	(10,020.25)	(291.25)	
Revenues							
382	01-516-40200 Queensborough IO Loan Proceeds	-	13,801.47	(13,801.47)	13,801.47	13,801.47	Final costs for hall renovations to be funded from long term debt.
		-	13,801.47	(13,801.47)	13,801.47	13,801.47	
Expenditures							
383	01-516-52909 HAMLET REC Queensborough Operating Grant	5,400.00	3,550.54	1,849.46	5,400.00	-	
384	01-516-52910 HAMLET REC Queensborough Beautification	3,000.00	-	3,000.00	3,000.00	-	
385	01-516-53270 QUEENSBOROUGH HALL Insurance	4,123.00	4,307.42	(184.42)	4,307.42	(184.42)	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.

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Account		2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
386	01-516-53300 Short Term Loan - Principal / Interest	-	3,939.07	(3,939.07)	5,908.61	(5,908.61)	Budget was fully in the long term debt payments line. Debt has not yet been converted to long term, therefore, short term interest being paid instead of monthly long term payments.
387	01-516-54128 HAMLET REC Queensborough Water Testing	375.00	200.82	174.18	375.00	-	
388	01-516-55000 Queensborough Long Term Loan Repayment	15,430.09	-	15,430.09	7,715.05	7,715.05	
389	01-516-58014 HAMLET REC Queensborough Hall Improvements	3,000.00	14,194.62	(11,194.62)	14,194.62	(11,194.62)	Final costs for the hall renovations were received and agreed to upon final engineering review.
		31,328.09	26,192.47	5,135.62	40,900.69	(9,572.60)	
Queensborough Deficit		31,328.09	12,391.00	18,937.09	27,099.22	4,228.87	
Expenditures							
390	01-518-52909 HAMLET REC Thomasburg Operating Grant	4,500.00	4,035.04	464.96	4,500.00	-	
391	01-518-52910 HAMLET REC Thomasburg Beautification	3,000.00	2,000.00	1,000.00	3,000.00	-	
392	01-518-53270 THOMASBURG HALL Insurance	2,265.00	2,365.45	(100.45)	2,365.45	(100.45)	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.
393	01-518-54130 HAMLET REC Thomasburg Hall Water Testing	375.00	188.60	186.40	375.00	-	
394	01-518-58014 HAMLET REC Thomasburg Hall Improvements	3,000.00	-	3,000.00	3,000.00	-	
Thomasburg Deficit		13,140.00	8,589.09	4,550.91	13,240.45	100.45	

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Account			2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
Revenues								
395	01-520-40128	ARENA Other Grants	50,000.00	-	50,000.00	50,000.00	-	
396	01-520-40400	Transfer From Reserves	55,450.00	-	55,450.00	55,450.00	-	Budget includes \$55,450 for capital projects. Transfers are completed as costs are incurred.
397	01-520-40602	ARENA Hall Rentals	1,500.00	750.00	750.00	1,500.00	-	
398	01-520-40604	ARENA Ice Rentals	94,400.00	41,352.89	53,047.11	94,400.00	-	
399	01-520-40606	ARENA Minor Hockey Rentals	82,700.00	28,031.20	54,668.80	82,700.00	-	
400	01-520-40608	ARENA Figure Skating Rentals	20,500.00	7,934.25	12,565.75	20,500.00	-	
401	01-520-40610	ARENA Tournament Rentals	10,000.00	9,663.00	337.00	10,000.00	-	
402	01-520-40612	ARENA Miscellaneous Revenues	3,150.00	2,000.00	1,150.00	3,350.00	200.00	
403	01-520-40614	ARENA Sign Rentals	7,000.00	-	7,000.00	7,000.00	-	
			324,700.00	89,731.34	234,968.66	324,900.00	200.00	
Expenditures								
404	01-520-52000	ARENA Salaries and Wages	168,146.00	68,440.94	99,705.06	168,146.00	-	
405	01-520-52045	Contract Employee	10,000.00	7,020.00	2,980.00	10,000.00	-	
406	01-520-52100	ARENA CPP	9,276.00	4,447.52	4,828.48	9,276.00	-	
407	01-520-52110	ARENA EI	3,400.00	1,593.51	1,806.49	3,400.00	-	
408	01-520-52120	ARENA Employer Health Tax	3,288.00	1,215.71	2,072.29	3,288.00	-	
409	01-520-52130	ARENA OMERS	12,693.00	5,472.18	7,220.82	12,693.00	-	
410	01-520-52140	ARENA WSIB	6,126.00	2,026.20	4,099.80	6,126.00	-	

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Account			2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
411	01-520-52150	ARENA Group Insurance	1,634.00	685.17	948.83	1,634.00	-	
412	01-520-52160	ARENA Extended Health Care	7,647.00	42.12	7,604.88	7,647.00	-	Account includes a reversal of estimated benefit costs on accrued payroll as at December 31, 2023. These amounts are carried forward to when they were paid out and may relate to unused sick time or banked time that employees will take during 2024.
413	01-520-52180	ARENA Dental Plan	3,375.00	2,382.83	992.17	3,375.00	-	
414	01-520-52202	ARENA Office Supplies	300.00	162.98	137.02	300.00	-	
415	01-520-52535	ARENA Telephone	1,200.00	400.70	799.30	1,200.00	-	
416	01-520-52700	ARENA Supplies	5,750.00	1,233.52	4,516.48	5,750.00	-	
417	01-520-52805	ARENA Hydro	40,000.00	12,383.92	27,616.08	40,000.00	-	Amount relates to the reversal of hydro bills setup as payable for December 2023 but were not paid until February 2024.
418	01-520-52810	ARENA Water and Sewer	7,700.00	1,829.83	5,870.17	7,700.00	-	
419	01-520-52820	ARENA Fuel	7,000.00	4,629.08	2,370.92	7,000.00	-	
420	01-520-52830	ARENA Zamboni	2,500.00	644.00	1,856.00	2,500.00	-	
421	01-520-52835	ARENA Equipment R&M	1,000.00	403.10	596.90	1,000.00	-	
422	01-520-52840	ARENA Building R&M	16,000.00	2,215.94	13,784.06	16,000.00	-	
423	01-520-52845	ARENA Plant R&M	16,000.00	1,436.97	14,563.03	16,000.00	-	

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Account		2024 Budget	2024 Actual as at April 30, 2024	Difference	Projected December 31, 2024 Balances	Projected Year End Surplus/ (Deficit)	Notes/Comments
424	01-520-52855 ARENA Dues and Fees	1,000.00	1,470.00	(470.00)	1,470.00	(470.00)	Account includes the costs of hotdogs for the free skate day with Ric Bresee for \$570 which was funded by a donation. The amount should have been posted into the supplies account and will be corrected going forward.
425	01-520-53202 ARENA Training	1,500.00	-	1,500.00	1,500.00	-	
426	01-520-53270 ARENA Insurance	63,128.00	72,160.11	(9,032.11)	72,160.11	(9,032.11)	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.
427	01-520-53350 Transfer to Reserves	61,557.00	61,557.00	-	61,557.00	-	Budget included \$61,557 to be transferred to reserves for future capital needs based on the long term capital plan and asset management planning. As soon as budget is approved, these transfers are completed.
428	01-520-58000 ARENA Building	99,000.00	-	99,000.00	99,000.00	-	
429	01-520-58132 ARENA Equipment	6,450.00	-	6,450.00	6,450.00	-	
		555,670.00	253,853.33	301,816.67	565,172.11	(9,502.11)	
Arena Surplus/(Deficit)		(230,970.00)	(164,121.99)	(66,848.01)	(240,272.11)	(9,302.11)	
Expenditures							
430	01-525-53270 SPLASH PAD Insurance	-	1,524.72	(1,524.72)	1,524.72	(1,524.72)	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.

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Splashpad Deficit		-	1,524.72	(1,524.72)	1,524.72	(1,524.72)	
Expenditures							
431	01-530-53270 LIBRARY Insurance	2,706.00	2,942.77	(236.77)	2,942.77	(236.77)	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.
432	01-530-56340 LIBRARY Municipal Grant	168,850.00	42,212.50	126,637.50	168,850.00	-	
Library Deficit		171,556.00	45,155.27	126,400.73	171,792.77	(236.77)	
Revenues							
433	01-555-40222 SWIMMING POOL Donations Revenue	-	1,750.00	(1,750.00)	1,750.00	1,750.00	We do not budget for donations in this department.
		-	1,750.00	(1,750.00)	1,750.00	1,750.00	
Expenditures							
434	01-555-53200 SWIMMING POOL Operational Expense	45,000.00	581.08	44,418.92	45,000.00	-	
435	01-555-53270 POOL Insurance	-	1,920.18	(1,920.18)	1,920.18	(1,920.18)	Budgeted allocation was based on preliminary estimates. Final allocation based on actual premiums per departmental need.
436	01-555-53350 SWIMMING POOL Transfer to Reserves	19,033.00	19,033.00	-	19,033.00	-	Budget included \$19,033 to be transferred to reserves for future capital needs based on the long term capital plan and asset management planning. As soon as budget is approved, these transfers are completed.
437	01-555-58000 POOL CAPITAL Construction	25,440.00	-	25,440.00	25,440.00	-	

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		89,473.00	21,534.26	67,938.74	91,393.18	(1,920.18)	
Pool Deficit		(89,473.00)	(19,784.26)	(69,688.74)	(89,643.18)	(170.18)	
Revenues							
438	01-610-40224 REZONING Fees	16,100.00	10,900.00	5,200.00	16,100.00	-	
439	01-610-40225 SITE PLAN Fees	8,600.00	-	8,600.00	8,600.00	-	
		24,700.00	10,900.00	13,800.00	24,700.00	-	
Expenditures							
440	01-610-52000 REZONING Salaries and Wages	5,508.00	5,465.89	42.11	5,508.00	-	
441	01-610-53200 REZONING Expense	8,136.00	914.54	7,221.46	8,136.00	-	
		13,644.00	6,380.43	7,263.57	13,644.00	-	
Rezoning & Site Plan Review Surplus/(Deficit)		11,056.00	4,519.57	6,536.43	11,056.00	-	
Revenues							
442	01-620-40226 MINOR VARIANCE Fees	5,250.00	1,450.00	3,800.00	5,250.00	-	
		5,250.00	1,450.00	3,800.00	5,250.00	-	
Expenditures							
443	01-620-52000 MINOR VARIANCE Salaries and Wages	1,815.00	520.79	1,294.21	1,815.00	-	
444	01-620-53200 MINOR VARIANCE Expense	2,340.00	107.20	2,232.80	2,340.00	-	
		4,155.00	627.99	3,527.01	4,155.00	-	
Minor Variances Surplus/(Deficit)		1,095.00	822.01	272.99	1,095.00	-	

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Total Surplus/(Deficit)	0.00	466,865.15	(444,465.15)	47,035.10	47,236.00	