

Township of North Kawartha
Statement of Financial Activities
For the Period January 1, 2024 to September 30, 2024

Department	2024 3rd Quarter Budget	2024 Revenue/Expense Processed To September 30/2024	2024 Annual Budget	2023 of Annual Budget Used to September 30/2023	% % of Annual Budget Used to September 30/2024	2024 % of Annual Budget Available for Use	2024 Estimated to Year End	2024 Projected Year End Surplus/(Deficit)	Notes
Building/ByLaw									
Revenues	-288,900	-234,416	-385,200		56%	61%	39%	-78,892	Anticipating building permit revenue and shoreline purchases administrative fee will be under budget.
Expenses									
Salaries, Wages & Benefits	344,111	331,194	458,814		70%	72%	28%	110,038	17,582 Vacant position for part of the year.
Travel & Training	8,328	6,408	11,104		37%	58%	42%	1,260	3,436 Some training did not transpire.
Contracted Services	15,922	7,171	21,229		43%	34%	66%	8,558	5,500 Animal Control and Other Contract fees less than anticipated.
Materials & Supplies	3,619	1,008	4,825		49%	21%	79%	2,067	Office Supplies and subscriptions lower than budgeted.
Repairs & Maintenance	9,461	4,786	12,615		64%	38%	62%	2,309	5,520 Less Vehicle Maintenance and fuel required.
Capital	0	0	0		0%	#DIV/0!	#DIV/0!	0	
Transfer to Reserves	0	0	0		0%	#DIV/0!	#DIV/0!	0	
Total Expenses	381,440	350,567	508,587		68%	69%	31%	124,232	33,788
Net Taxation Requirement	92,540	116,151	123,387		286%	94%	6%	45,340	-38,104
Emergency Planning									
Revenues	0	0	0		0%	#DIV/0!	#DIV/0!	0	
Expenses									
Travel & Training	1,050	100	1,400		6%	7%	93%	0	1,300 No formal training. Mileage not required.
Contracted Services	728	772	970		67%	80%	20%	198	0
Materials & Supplies	675	0	900		0%	0%	100%	900	0
Transfer to Reserves	750	1,000	1,000		100%	100%	0%	0	0
Total Expenses	3,203	1,872	4,270		35%	44%	56%	1,098	1,300
Net Taxation Requirement	3,203	1,872	4,270		35%	44%	56%	1,098	1,300

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Fire										
Revenues	-571,575	-44,153	-762,100		89%	6%	94%	-717,947	0	
Expenses										
Salaries, Wages & Benefits	335,837	334,667	447,783		70%	75%	25%	113,116	0	
Travel & Training	14,951	4,835	19,935		84%	24%	76%	15,100	0	
Contracted Services	94,097	36,996	125,463		33%	29%	71%	88,467	0	
Materials & Supplies	5,550	1,066	7,400		37%	14%	86%	6,334	0	
Repairs & Maintenance	92,558	89,357	123,411		62%	72%	28%	48,054	-14,000	Unexpected major repairs on two trucks
Capital	450,000	0	600,000		93%	0%	100%	600,000	0	
Transfer to Reserves	0	0	0		100%	#DIV/0!	#DIV/0!		0	
Total Expenses	992,994	466,921	1,323,992		79%	35%	65%	871,071	-14,000	
Net Taxation Requirement	421,419	422,768	561,892		65%	75%	25%	153,124	-14,000	

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General Government										
Revenues	-1,527,689	-1,849,847	-2,036,919		65%	91%	9%	-274,616	87,544	Transfer from Reserves as per Council's approval for the extra roofing costs. Expecting bank interest to be higher than budgeted due to GIC investments, and Penalty/Interest may be higher.
Expenses										
Council & Committee Remuneration & Benefits	131,352	129,169	175,136		63%	74%	26%	42,967	3,000	Some committee remuneration not used.
Council Travel & Training	9,375	5,961	12,500		19%	48%	52%	2,039	4,500	Possible unused Council expenses.
Council Contracted Services	2,474	548	3,299		27%	17%	83%	2,751	0	
Council Materials & Supplies	13,736	3,037	18,315		23%	17%	83%	15,278	0	
Council Repairs & Maintenance	0	0	0		0%	#DIV/0!	#DIV/0!	0	0	
Admin Salaries, Wages & Benefits	815,851	765,614	1,087,801		72%	70%	30%	282,187	40,000	Vacant positions for parts of the year. Some training did not transpire, some were virtual and therefore no accommodations or travel required.
Admin Travel & Training	27,080	20,715	36,107		57%	57%	43%	5,392	10,000	
Contracted Services	197,398	58,183	263,197		23%	22%	78%	205,014	0	
Materials & Supplies	78,152	42,249	104,203		74%	41%	59%	61,954	0	
Repairs & Maintenance	168,589	174,269	224,785		94%	78%	22%	50,516	0	
Capital	62,400	70,164	83,200		1%	84%	16%	15,580	-2,544	Extra costs for roofing over the Building/Planning Department entrance, completed in 2024 - offset by Transfer from Reserves
Transfer to Reserves	1,081,690	1,442,253	1,442,253		63%	100%	0%	0	0	
Total Expenses	2,588,097	2,712,162	3,450,796		62%	79%	21%	683,678	54,956	
Net Taxation Requirement	1,060,408	862,315	1,413,877		57%	61%	39%	409,062	142,500	

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Health										
Revenues	-235,398	-45,206	-313,864		9%	14%	86%	-118,658	-150,000	Health Centre Renovations may not be completed this year therefore offsetting revenue will not materialize.
Expenses										
Contracted Services	10,595	4,151	14,127		51%	29%	71%	9,976	0	
Materials & Supplies	3,150	2,502	4,200		53%	60%	40%	1,698	0	
Repairs & Maintenance	12,434	11,189	16,579		68%	67%	33%	5,390	0	
Capital	213,330	24,692	284,440		0%	9%	91%	109,748	150,000	Health Centre Renovations may not be completed this year.
Total Expenses	239,510	42,534	319,346		7%	13%	87%	126,812	150,000	
Net Taxation Requirement	4,112	-2,672	5,482		-165%	-49%	149%	8,154	0	

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Parks and Recreation										
Revenues	-455,669	-247,999	-607,559		77%	41%	59%	-445,675	86,115	Snack Bar and Sports Program revenues expected to be over budget - offsetting with Snack Bar and Sports Promo expenses. Fitness Centre Revenue, Wilson Park Tennis/Pickle Ball Court Memberships and Fitness Classes may exceed budget. Swim registration less than budgeted. Additional transfer from General Reserves of \$14,250 for the NKCC Water Heater Emergency replacement and \$51,965.00 for the NKCC Snow Melt Pit Heating Piping Emergency replacement.
Expenses										
Salaries, Wages & Benefits	545,071	509,463	726,761		65%	70%	30%	217,298	0	
Travel & Training	6,450	1,544	8,600		37%	18%	82%	7,056	0	
Contracted Services	234,176	143,347	312,234		51%	46%	54%	168,887	0	
Materials & Supplies	69,819	77,773	93,092		95%	84%	16%	30,319	-15,000	Snack Bar and Sports Promo expenses over budget, offset by extra revenue
Repairs & Maintenance	46,688	39,536	62,250		99%	64%	36%	27,039	-4,325	The NKCC cleaning supplies and maintenance accounts will exceed budget due to some unexpected repairs that were NOT capital related. The cleaning/maint. supplies account will be over by at least 25% and is mainly due to the cost and amount of salt and filters used in the facility softeners due to outside water tap usage.
Capital	244,289	45,712	325,718		92%	14%	86%	346,221	-66,215	Additional amounts of \$14,250 for the NKCC Water Heater Emergency replacement and \$51,965.00 for the NKCC Snow Melt Pit Heating Piping Emergency replacement, offset by transfers from General Reserves approved by Council.
Total Expenses	1,146,491	817,375	1,528,655		68%	53%	47%	796,820	-85,540	
Net Taxation Requirement	690,822	569,376	921,096		63%	62%	38%	351,145	575	

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Planning and Zoning										
Revenues	-56,250	-39,954	-75,000		28%	53%	47%	-29,546	-5,500	Anticipating less revenue will be realized in Application Fees.
Expenses										
Salaries, Wages & Benefits	111,390	85,628	148,520		70%	58%	42%	52,158	10,734	Vacant position for part of year.
Travel & Training	2,258	878	3,010		49%	29%	71%	1,132	1,000	Training fees less than anticipated.
Contracted Services	75,281	36,504	100,375		57%	36%	64%	4,871	59,000	Legal and Consulting fees may be less than budgeted.
Materials & Supplies	16,838	3,315	22,450		10%	15%	85%	20,635	-1,500	More supplies required due to additional staff.
Repairs & Maintenance	469	98	625	#DIV/0!		16%	84%	704	-177	More costs due to additional staff.
Total Expenses	206,235	126,423	274,980		62%	46%	54%	79,500	69,057	
Net Taxation Requirement	149,985	86,469	199,980		78%	43%	57%	49,954	63,557	
Roads										
Revenues	-1,084,778	-715,191	-1,446,371		50%	49%	51%	-826,180	95,000	2023 OMPF transfer for Dodge Ram budgeted in 2023
Expenses										
Salaries, Wages & Benefits	596,391	523,607	795,188		72%	66%	34%	191,581	80,000	Will be under budget due to periodic vacant positions.
Travel & Training	14,655	9,396	19,540		45%	48%	52%	10,144	0	
Contracted Services	89,136	36,791	118,848		42%	31%	69%	78,295	3,762	Some invoices for some of the services are expected to be less than budgeted.
Material & Supplies	281,381	190,704	375,175		65%	51%	49%	155,071	29,400	Anticipating an overage for some of the materials (winter sand, culverts).
Repairs & Maintenance	212,969	273,630	283,959		124%	96%	4%	140,849	-130,520	
Capital	430,234	654,936	573,645		30%	114%	-14%	13,709	-95,000	2023 Dodge Ram budgeted in 2023, received in 2024.
New Construction	581,804	260,764	775,738		75%	34%	66%	564,974	-50,000	
Transfer to Reserves	0	0	0	#DIV/0!		#DIV/0!	#DIV/0!	0	0	
Total Expenses	2,206,570	1,949,828	2,942,093		62%	66%	34%	1,154,623	-162,358	
Net Taxation Requirement	1,121,792	1,234,637	1,495,722		77%	83%	17%	328,443	-67,358	

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Waste										
Revenues	-153,109	-131,499	-204,145		71%	64%	36%	-106,697	34,051	Expecting Depot Recycling Revenue to exceed budgeted amount, sales of Food Cyclers
Expenses										
Salaries, Wages & Benefits	143,676	134,600	191,568		69%	70%	30%	56,968	0	
Travel & Training	338	0	450		0%	0%	100%	450	0	
Contracted Services	345,038	220,428	460,050		48%	48%	52%	251,822	-12,200	Bin Pick-Up costs will exceed budget.
	55,763									Depot Recycling Revenue will offset
Materials & Supplies		5,933	74,350		128%	8%	92%	70,417	-2,000	advertising expense.
Repairs & Maintenance	5,250	434	7,000		75%	6%	94%	6,566	0	
Capital - Equipment	44,996	72,046	59,995		102%	120%	-20%		-12,051	Over budgeted amount will be offset by sales of Food Cyclers
Total Expenses	595,060	433,441	793,413		56%	55%	45%	386,223	-26,251	
Net Taxation Requirement	441,951	301,942	589,268		55%	51%	49%	279,526	7,800	
Total Revenues (Other Sources)	-4,373,369	-3,308,265	-5,831,158		60%	57%	43%	-2,598,211	75,318	
Total Expenditures	8,359,599	6,901,123	11,146,132		63%	62%	38%	4,224,057	20,952	
Net Taxation Requirement	3,986,231	3,592,858	5,314,974		66%	68%	32%	1,625,846	96,270	
Non-Municipal										
Conservation Authority										
Net Taxation Requirement	67,582	90,651	90,109		97%	101%	-1%		-542	
Library										
Net Taxation Requirement	229,015	196,800	305,353		77%	64%	36%	108,553	0	
Police Services										
Net Taxation Requirement	690,223	762,405	920,297		75%	83%	17%	152,892	5,000	Board expenses are reduced due to transition to the County-wide detachment board.
Total Municipal & Non-Municipal Net Taxation	4,973,050	4,642,714	6,630,733		68%	70%	30%	1,887,291	100,728	