

ONTARIO  
**COCHRANE**  
WONDERFULLY UNEXPECTED

**2019 MUNICIPAL  
“TAX BASED”  
BUDGET REPORT**

**FINAL BUDGET  
PROPOSAL**

**OPERATING BUDGET**

**SECTION 1 - RECAPS**

REVENUES RECAP  
REVENUE REQUIREMENTS RECAP (OPERATING EXPENSES AND DEBT COSTS)  
OPERATING BUDGET BALANCING WORKSHEET

**SECTION 2 - REPORT**

**SECTION 3 - DEPARTMENT LEVEL DETAIL OF REVENUES/EXPENSES**

## SECTION 1 RECAPS

CORPORATION OF THE TOWN OF COCHRANE  
REVENUES

		2018 FINAL BUDGET	2019 BUDGET PROPOSED First run Jan 15th	VARIANCE	2019 BUDGET PROPOSED Final March 20th	Variance to 2018 Budget
<b>REVENUES</b>						
Taxation Revenues ( excluding education levies)		\$ 6,491,435	\$ 6,576,435	\$ 85,000	6,777,435	\$ 286,000
Municipal Accomodation Tax ( planned implementation July 1/18)		\$ 62,000		\$ (62,000)	30,000	\$ (32,000)
Power Dam Revenues		\$ 221,871	\$ 221,871	\$ -	221,871	\$ -
Environmental Fee		\$ 118,000	\$ 118,000	\$ -	118,000	\$ -
		\$ -		\$ -		
<b>GOVERNMENT GRANTS</b>						
OMPF - Ontario Municipal Partnership Fund		\$ 2,535,700	\$ 2,485,700	\$ (50,000)	2,440,700	\$ (95,000)
Provincial		\$ 84,812	\$ 102,880	\$ 18,068	106,039	\$ 21,227
Federal		\$ 73,000	\$ 61,800	\$ (11,200)	61,800	\$ (11,200)
		\$ -		\$ -		
<b>CDSSB CONTRIBUTIONS</b>						
Day Care		\$ 836,652	\$ 900,000	\$ 63,348	\$ 1,071,480	\$ 234,828
		\$ -		\$ -		
<b>USER FEES AND CHARGES</b>						
Protective Services ( including POA)		\$ 157,674	\$ 177,500	\$ 19,826	237,500	\$ 79,826
Roads Revenues		\$ 91,000	\$ 79,900	\$ (11,100)	79,900	(\$11,100)
Airport Revenues ( excluding fuel sales)		\$ 127,349	\$ 113,500	\$ (13,849)	113,500	(\$13,849)
Airport Revenues - Fuel Sales Profits		\$ 150,000	\$ 150,000	\$ -	150,000	\$ 0
Misc Revenues 8005's		\$ 29,295	\$ 26,795	\$ (2,500)	26,795	(\$2,500)
Library		\$ 14,000	\$ 15,000	\$ 1,000	15,000	\$ 1,000
Other Admin & Misc		\$ 66,400	\$ 85,500	\$ 19,100	85,500	\$ 19,100
RENTS (NG Building, PW office space, bus depot land)		\$ 431,998	\$ 433,554	\$ 1,556	443,554	\$ 11,556
Environmental ( Landfill,etc)		\$ 265,643	\$ 274,000	\$ 8,357	274,000	\$ 8,357
Health Services ( Cemetary)		\$ 34,000	\$ 39,500	\$ 5,500	39,500	\$ 5,500
Daycare - Parent Fees		\$ 185,000	\$ 200,000	\$ 15,000	\$ 251,875	\$ 66,875
Polar Bear Habitat (include any funding revenues here too)		\$ 398,455	\$ 398,455	\$ -	\$ 507,500	\$ 109,045
Recreation - THEC/Rec Programming		\$ 386,330	\$ 477,400	\$ 91,070	477,400	\$ 91,070
Tax Penalties & Interest		\$ 80,000	\$ 80,000	\$ -	80,000	\$ 0
Planning and Development		\$ 9,500	\$ 6,000	\$ (3,500)	6,000	(\$3,500)
EDO Revenues						\$ 0
REVIEW USER FEES and INCREASE TO GENERATE>>>>>		\$ 29,783		\$ (29,783)	46,000	\$ 16,217
		\$ -		\$ -		
<b>CONTRIBUTIONS FROM AFFILIATES</b>						
CTS		\$ -	\$ -	\$ -	-	\$ 0
NOW ( General Dept - Mgmt Fee)		\$ 200,000	\$ 200,000	\$ -	200,000	\$ 0
W/S - Contribution for WS portion of Long Term Debt		\$ 125,000	\$ 125,000	\$ -	125,000	\$ 0
<b>CONTRIBUTIONS FROM SPECIFIC RESERVES</b>						
Ec Dev Reserves		\$ 50,000	\$ 50,000	\$ 0	50,000	\$ 0
<b>CONTRIBUTIONS FROM GENERAL RESERVES</b>						
Use Env Reserves		\$ 100,000		(\$100,000)		(\$100,000)
2018 NOTES Budget Balancing \$50K + \$61,500 re MAT mid year, 2019 NOTES - Budget Balancing %175K Non recurring costs related to retirements, \$50K forcast 2018 Operating Surplus carried into 2019 budget, and \$58K Final Balancing Adjustment		\$ 111,500		(\$111,500)	308,893	\$ 197,393
<b>TOTAL REVENUE</b>		<b>\$ 13,466,397</b>	<b>\$ 13,398,790</b>	<b>\$ (67,607)</b>	<b>\$ 14,345,242</b>	<b>\$ 878,845</b>
<b>TOTAL EXPENDITURES AND CAPITAL/DEBT COMPONENT</b>		<b>\$ 13,466,398</b>	<b>\$ 14,258,523</b>	<b>\$ 792,125</b>	<b>\$ 14,345,242</b>	
<b>SURPLUS ( DEFICIT)</b>		<b>\$ (1)</b>	<b>\$ (859,733)</b>		<b>\$ -</b>	

				PROPOSED FINAL		
	2018 FINAL BUDGET	2019 BUDGET - PROPOSED First run Jan 15th	Change in Budget - 2019 vs 2018	2019 BUDGET PROPOSED Final March 20th	Variance to 2018 Budget	% Variance
<b>EXPENDITURES</b>						
GENERAL GOVERNMENT ( COUNCIL AND ADMINSTRATION)	1,599,763	1,677,209	77,446	1,629,909	30,146	1.9%
ECONOMIC DEVELOPMENT	277,631	177,150	-100,481	177,150	-100,481	-36.2%
PROTECTIVE SERVICES ( FIRE,BYLAW,BUILDING,PLANNING)	1,989,410	2,062,282	72,872	2,078,982	89,572	4.5%
COMMUNITY SERVICES ( RECREATION, CONTRIBUTIONS TO OTHERS)	1,858,848	2,137,492	278,644	2,072,392	213,544	11.5%
MUNCIPAL OPERATIONS ( PUBLIC WORKS = ROADS, MEMORIAL PARK, AIRPORT AND SOLID WASTE)	3,102,393	3,385,647	283,254	3,361,637	259,244	8.4%
HEALTH SERVICES (PHU, LAND AMBULANCE and CEMETARIES)	602,724	613,670	10,946	596,543	-6,181	-1.0%
SOCIAL AND FAMILY SERVICE - CHILD CARE CENTRES	1,139,099	1,200,000	60,901	1,406,105	267,006	23.4%
SOCIAL AND FAMILY SERVICE CONTRIBUIONS TO CDSSAB	784,225	807,752	23,527	784,252	27	0.0%
LIBRARY	\$ 414,625	\$ 441,925	\$ 27,300	418,925	4,300	1.0%
POLAR BEAR HABITAT	\$ 834,154	\$ 834,154	\$ -	933,105	98,951	11.9%
OTHER PROPERTIES - NG	\$ 72,160	\$ 70,000	\$ (2,160)	70,000	-2,160	-3.0%
<b>TOTAL OPERATING COSTS</b>	<b>\$ 12,675,032</b>	<b>\$ 13,407,281</b>	<b>\$ 732,249</b>	<b>\$ 13,529,000</b>	<b>\$ 853,968</b>	
<b>CAPITAL, RESERVES AND DEBT COMPONENT</b>						
	2018 FINAL BUDGET	2019 BUDGET - PROPOSED First run Jan 15th	Variance to Budget	2019 BUDGET PROPOSED Final March 14th	Variance to 2018 Budget	% Variance
TRANSFER TO SUSTAINABILITY RESERVES - effective 2017 = 1% of tax revenues	60,000	\$ 60,000	\$ -	60,000	0	
Transfer to Capital	\$ 95,000	\$ 95,000	\$ -	100,000	5,000	
EXISTING LONG TERM DEBT - PRINCIPLE REPAYMENT	\$ 796,573	\$ 849,685	\$ 53,112	849,685	53,112	
less Portion of LTD to be funded from WS	\$ (181,257)	\$ (186,493)	\$ (5,236)	-186,493	-5,236	
CURRENT YEAR CAPITAL - NEW DEBT REPAYMENT incl int- if \$1M, reduce to \$650K FINAL	\$ 75,000	\$ 87,000	\$ 12,000	47,000	-28,000	
<b>TOTAL CAPITAL/DEBT COMPONENT</b>	<b>\$ 845,316</b>	<b>\$ 905,192</b>	<b>\$ 59,876</b>	<b>\$ 870,192</b>	<b>\$ 24,876</b>	2.9%
<i>FULL ACCRUAL BUDGETING - ADJUSTMENTS ( included above but remove for determining revenue requirements)</i>	\$ (53,950)	\$ (53,950)	\$ -	\$ (53,950)	0	
<b>TOTAL REVENUE REQUIREMENT ( TOTAL NEEDS)</b>	<b>\$ 13,466,398</b>	<b>\$ 14,258,523</b>	<b>\$ 792,125</b>	<b>\$ 14,345,242</b>	878,844	

TOC - 2019 OPERATING BUDGET BALANCING WORKSHEET

As of March 20th, 2019			BUDGET BALANCING		Council comments - decisions Feb 20th/March 5th/March 19th
ADJUSTMENT DESCRIPTION		ADJUSTMENT type	ADJUSTMENT \$\$\$	RUNNING BALANCE	
OPERATING DEFICIT - with no tax increase yet				\$ (859,733)	
<b>BUDGET BALANCING OPTIONS</b>				\$ (859,733)	
1	Implement Tax Increase for Overall Municipal Services- 3%	TAX INCREASE	201,000	\$ (658,733)	
2	Implement MAT mid year	TAX INCREASE - \$62K		\$ (658,733)	
3	User Fee Increases - all - 5% increase on ALL USER FEES ( if 3% = \$27K in new revenues)	USER FEE INCREASE	46,000	\$ (612,733)	ok
4	Fund One Time Costs from Reserves ( Retirements PW Staff, Vacation \$95K CAO ) 4 employees		175,000	\$ (437,733)	ok
5	Detour Parking Lot expanded area - new lease currently being negotiated		10,000	\$ (427,733)	MM - expects OK from Council
8	Reduce Daycare Net Operating Deficit to below \$100K, still reviewing with CDSSAB, already reduced \$17K from 2018 budget of \$117K <a href="#">MM Comments Feb 20th - reached out to CDSSAB with request for more operating funding and they will review once new infant area is open</a>		0	\$ (427,733)	
9	LIB - Library <a href="#">MM Comments Feb 20th - Treasurer advised Manager of this budget cut item and met week of Feb 12th - Library Manager to prepare report and address Council accordingly</a>		25,000	\$ (402,733)	March 5th - Council change from \$50K to \$25K
10-A	REC - remove splaspad operating costs	Eliminate increased service level/reduced	19,000	\$ (383,733)	
10-B	REC - eliminate Commando Park operating deficit	level/no new costs	23,000	\$ (360,733)	ok
10-C	REC/PPS - Eliminate Fireworks, Contingent on Fundraising	cost decrease/fundrais e		\$ (360,733)	Feb 20th - Council did not want to remove the \$10 K Fireworks TOC Contribution
10-D	REC - Special Events Contributions - Eliminate. Events self sustainable. <a href="#">MM Comments Feb 20th - Discussed with Rec Board Chair and Director. They are planning to prepare and submit a 2019 budget which will tell if this reduction is feasible</a>		9,000	\$ (351,733)	reduce \$24K to \$15K OK
10-E	IF Dehumidifiers approved in REC Capital - Estimated \$8K Reduction in Hydro Costs at THEC. If Lighting Retrofit approved in REC Capital - Estimate \$30K reduction in Hydro Costs at THEC. So 1/2 year			\$ (351,733)	
10-F	REC - eliminate Summer Student - see MO below. Shift MO manhours to pool painting project, eliminate spring clean up		10,000	\$ (341,733)	MM - expects OK from Council
11-A	PPS - defer or share FPO. Part Time hours. Reduce from 46K new costs to \$10K for 2019. Instead of new position, will look at sharing existing position to meet these work needs.	reduce expenses	36,000	\$ (305,733)	MM - expects OK from Council
11-B	PPS - Building Permits Revenues -2019 original budget forecast of \$100K in Building Permits Revenues, revised forecast with new projects = \$179K, Increase budget to \$150K		50,000	\$ (255,733)	MM - expects OK from Council
12-A	MO - Expense adjustments - see list from Shane		41,500	\$ (214,233)	MM - expects OK from Council
				\$ (214,233)	
12-B	MO - Adjust Level of Service Policy - Winter Control - to stay within budgeted OT		0	\$ (214,233)	
12-C	MO - Adjust Level of Service Policy - Summer Road Maintenance No weekend Grading - OT		2,000	\$ (212,233)	MM - expects OK from Council
12-D	MO - Eliminate Spring Clean Up Labour needs - use manhours to paint the pool, eliminate Summer Student at REC			\$ (212,233)	March 5th - Dept will keep and report if other services impacted
12-E	MO- Solid Waste and Recycling - Review of Commercial Services <a href="#">MM Comments Feb 20th - Department has reviewed the cost of this service and estimates cost savings of \$19K. Does Council want to entertain this service reduction opportunity?</a>			\$ (212,233)	
13-A	ADM - Reduce Review for budget balancing reduction opportunities TOC mkt budget from \$15K to \$5K, Annual CTV TV Advs, Hydro -\$3K, Postage - \$8K, WS share of GG costs \$20K)		41,000	\$ (171,233)	MM - expects OK from Council
13-B	ADM - might be PT labor costs budgeted that we may know now, that we are good		7,500	\$ (163,733)	MM - expects OK from Council
13-C	COUNCIL COSTS - review ( telephone costs \$4K to \$1K - no longer offer cell phone to Coucillors, use IPADS, Council Volunteer Board - reduce budget from \$5K to \$2K - fairly new, 2018 costs \$1800)		8,000	\$ (155,733)	MM - expects OK from Council
14	ALL -DEPTS - Ins renewal and book new allocation methodology - 2018 total	mostly from Water Dept	-25,000	\$ (180,733)	MM - expects OK from Council
15	PRIOR YEARS SURPLUS/RESERVES		50,000	\$ (130,733)	MM - expects OK from Council
16	POA - received 2019 estimates. TOC portion = \$80K revenues, current budget is for \$70K	increase revenues	10,000	\$ (120,733)	MM - expects OK from Council
17	CDSSAB - 2019 Levy - notified Jan 22 that 2019 will be same as 2018 levy, so no increase, can remove budgeted 3% increase ( HEALTH AMBULANCE PORTION \$12,159 and SOCIAL SERVICES \$23,527. <b>WAITING FOR CDSSAB TO FINALIZE ALLOCATIONS</b>	Pass thru expense reduction	30,000	\$ (90,733)	MM - expects OK from Council
18	Council to review MCFA Cadence Property - \$35K. <a href="#">MM Comments Feb 20th - CDSSAB has been asked to come address this request to Council and answer questions. They will also provide facility financials</a>			\$ (90,733)	ok - Council approved 2 year tax relief - 2019 and 2020
19	Council to review - Seniors Grants, \$20K , swap out for LMH Recruitment request - <a href="#">MM Comments Feb 20th - request has been sent to both groups, requesting recent financial statements</a>	no change		\$ (90,733)	Financials to come from groups
20	Council Donations \$2500 Annual Budget - reviewed at Feb 6th meeting			\$ (90,733)	ok - revisit administration of the policy
21	Housing Strategy - Director of Protective Services has asked that we add \$35K for a Housing Strategy Study and \$5K misc costs related to this planning initiative.		-40,000	\$ (130,733)	ok
22	Provincial Operating Funding Notice suggest 2019 will be virtually the same as 2018, this budget anticipated a \$50K reduction. This can be reinstated as revenues it seems	increase revenues	50,000	\$ (80,733)	MM - expects OK from Council
23	Cochrane Lions Club - Funding request \$1,000 for Local Banners honoring fallen soldiers - <a href="#">MM Comments Feb 20th - recommends Council consider this through their donations policy or other Council budget allocations.</a>			\$ (80,733)	ok

**TOC - 2019 OPERATING BUDGET BALANCING WORKSHEET**

As of March 20th, 2019		BUDGET BALANCING		Council comments - decisions Feb 20th/March 5th/March 19th
24	MO - Request to increase Winter Control 2019 Budget by \$40K due to recent excessive snowfall and winter activity	-40,000	\$ (120,733)	ok
25	OVERALL Summer Student Cost Reduction - departments with several students can either eliminate a position or reduce the weeks ( adjust start or end date) ie: change contract period from 16 weeks to 14 or 12 weeks	20,000	\$ (100,733)	
26	New Info - Court Prisoner Transportation Grant - original budget \$35K, recent allocation notice is \$38,159	3,159	\$ (97,574)	
27	Review based on new plans - FPO - being shared, left \$10K in the 2019 budget for any new costs that might arise as a result of sharing Engineering Tech. JPC - do we anticipate any changes to Jared's compensation	10,000	\$ (87,574)	
28	New Info - PHU - 2019 Allocation expected to be \$169K. Budget to date had this estimated at \$173K	5,000	\$ (82,574)	
29	New Info - PBH - 2019 Budget includes TOC share of Proposed Feasibility Study of \$25K. Funding commitments have come through and estimated costs now puts the TOC Share of the PBH Feasibility Study at under \$15K	10,000	\$ (72,574)	
30			\$ (72,574)	
31	adjusted Daycare - \$100K includes LTD Principal - already reflected in Debt Section	15,000	\$ (57,574)	
32	Use Sustainability Reserves to bring to 0	57,574	\$ 0	Council ok
33	March 18th - received notice from Province that operating grant being reduced by \$95K for 2019	-95,000	\$ (95,000)	
34	Budget - Implementation of MAT mid year	30,000	\$ (65,000)	
35	Remove Boiler Replacement at Event Centre - financed item therefore reduces debt repayment costs	40,000	\$ (25,000)	
36	Use Sustainability Reserves to bring to 0	25,000	\$ 0	

## SECTION 2 REPORT

### TOWN OF COCHRANE

### 2019 BUDGET

EXECUTIVE SUMMARIES - FINAL BUDGET March 20th, 2019

### SOURCES OF REVENUE AND CHANGES SUMMARIZED AS FOLLOWS:

	2017 BUDGET		2018 BUDGET		2019 BUDGET		
							\$ Change from Prior Year
	\$	%	\$	%	\$	%	
Taxation Revenues	\$ 6,565,806	50.2%	\$ 6,713,306	49.9%	\$ 6,999,306	48.8%	\$ 286,000
Transient Accomodation Levy	\$ -	0.0%	\$ 62,000	0.5%	\$ 30,000	0.2%	\$ (32,000)
Government Transfers & Funding	\$ 3,564,502	27.3%	\$ 3,530,164	26.2%	\$ 3,680,019	25.7%	\$ 149,855
User Fees and Other Revenues	\$ 2,484,758	19.0%	\$ 2,574,427	19.1%	\$ 2,952,024	20.6%	\$ 377,597
Transfers from Affiliates	\$ 425,000	3.3%	\$ 325,000	2.4%	\$ 325,000	2.3%	\$ -
Reserves/Prior Year Surplus	\$ 33,000	0.3%	\$ 261,500	1.9%	\$ 358,893	2.5%	\$ 97,393
<b>Total Revenues ( excluding Education Levy)</b>	<b>\$ 13,073,066</b>	<b>100%</b>	<b>\$ 13,466,397</b>	<b>100%</b>	<b>\$ 14,345,242</b>	<b>100%</b>	<b>\$ 878,845</b>

*As of March 20th*

### REQUIREMENTS (EXPENDITURE) AND CHANGES SUMMARIZED AS FOLLOWS:

	2017 BUDGET		2018 BUDGET		2019 BUDGET		
							\$ Change from Prior Year
	\$	%	\$	%	\$	%	
Operating Expenses	\$ 12,274,327	93.9%	\$ 12,621,082	93.7%	\$ 13,475,050	93.9%	\$ 853,968
Infrastructure Re-invested ( Debt Repayment, Transfer to Capital, Reserves, excludes interest on LTD)	\$ 798,739	6.1%	\$ 845,316	6.3%	\$ 870,192	6.1%	\$ 71,453
<b>Total Requirements=Expenditures ( excluding Education Levy)</b>	<b>\$ 13,073,066</b>	<b>100%</b>	<b>\$ 13,466,398</b>	<b>100%</b>	<b>\$ 14,345,242</b>	<b>100%</b>	<b>\$ 878,844</b>

**CORPORATION OF THE TOWN OF COCHRANE**  
**2019 OPERATING BUDGET**

As of March 28, 2019

**NOTABLE ITEMS AND CHANGES**

**REVENUES**

- \* 3% average increase to Property Taxes = \$200,000 in new property taxes revenues
- \* 2019 budget includes \$85,000 in new property tax revenues related to assessment growth in 2017/18
- \* \$50,000 one time increase in budgeted building permits related to forecast development in 2019
- \* 5% average increase most user fees ( last increased in April 2017)
- \* 3% average increase to Recreation Fees ( last increase in 2018)
- \* \$175K in non-recurring retirement related costs, to be funded from Sustainability Reserves
- \* \$50,000 forecast 2018 operating surplus rolled into the 2019 budget as revenues/transfer from Reserves
- \* \$95,000 Reduction in 2019 Provincial Operating Grants = 3.7% reduction to Tourism related costs
- \* \$95,000 additional funds budgeted to come from Sustainability Reserves - Final Budget Balancing Needs

**REQUIREMENTS ( EXPENDITURES)**

**LABOUR COSTS**

- \* Cost of Living Inflationary Increase fo 1.5 to 2%, estimated new costs of \$90,000
- \* New position in Recreation Dept - approved in mid 2018 ( post 2018 budget approval) with 2019 being first full year budget inclusion
- \* \$175K in non-recurring retirement related costs, to be funded from Sustainability Reserves

**NON LABOUR COSTS/USE OF OPERATING FUNDS**

- \* New Long Term Debt in 2019 of \$650, which adds \$47,000 to annual debt servicing costs, built into operating budget starting in 2019
- \* \$75,000 Estimated Inflationary Increase on non labour costs ( OPP Contract, Porcupine Health Unit, MPAC Assessment Services, Utilities, Supplies, Services)
- \* \$65,000 increase to Repairs and Maintenance and Supplies to RECREATION and MUNICIPAL OPERATIONS DEPT - to reflect historical trends and needs indentified
- \* Includes continuation of annual transfer of \$60,000 to sustainability reserve as regular replenishment plan ( started in 2017). This represented an extra 1% increase to taxes in 2017, deidcated to this purpose.
- \* Includes continuation of annual transfer of \$100,000 to funding of current year capital ( started in 2012). This represented an extra 2% increase to taxes in 2012, dedicated to this purpose.

## SECTION 2 REPORT

### 2019 CAPITAL BUDGET HIGH LEVEL RECAP

<b>TAX BASED BUDGET</b>			<b>2019 PROPOSED BUDGET - Jan 15th</b>	
	<b>2018 BUDGET</b>		<b>2019 PROPOSED BUDGET -DRAFT</b>	
<b>TOTAL APPROVED EXPENDITURE FUNDED BY</b>	<b>\$ 2,625,786</b>		<b>\$ 3,564,600</b>	
Federal Gas Tax	\$ 600,000	22.9%	\$ 508,900	14.3%
Provincial Gas Tax		0.0%		0.0%
OCIF ( Ontario Communities Infrastructure Funding)	\$ 306,250	11.7%	\$ 406,250	11.4%
Other Government Funding ( Special Funds)	\$ 992,336	37.8%	\$ 764,750	21.5%
Use of Affiliate Contribution for Capital		0.0%	\$ -	0.0%
Reserves	\$ 9,000	0.3%	\$ 549,000	15.4%
Tax Levy designated for Capital/ Transfer from current year operating revenues	\$ 101,200	3.9%	\$ 102,700	2.9%
<b>TOTAL CAPITAL FUNDED</b>	<b>\$ 2,008,786 76.5%</b>		<b>\$ 2,331,600 65.4%</b>	
<b>BALANCE TO FINANCE WITH LONG TERM DEBT</b>	<b>\$ 617,000 23.5%</b>		<b>\$ 1,233,000 34.6%</b>	

<b>2019 - March 20TH Report</b>				
<b>2019 DRAFT FINAL BUDGET</b>		<b>REMOVE PROJECTS CONTINGENT ON SPECIAL FUNDING</b>	<b>2018 PROPOSED BUDGET - excluding projects contingent on funding</b>	
<b>\$ 2,864,600</b>		<b>\$ (425,000)</b>	<b>\$ 2,439,600</b>	
			<b>\$ -</b>	
\$ 691,900	24.2%		\$ 691,900	28.4%
	0.0%		\$ -	0.0%
\$ 446,250	15.6%	\$ (106,250)	\$ 340,000	13.9%
\$ 509,750	17.8%	\$ (318,750)	\$ 191,000	7.8%
	0.0%		\$ -	0.0%
\$ 456,000	15.9%		\$ 456,000	18.7%
\$ 102,700	3.6%		\$ 102,700	4.2%
<b>\$ 2,206,600</b>	<b>77.0%</b>	<b>\$ (425,000)</b>	<b>\$ 1,781,600</b>	<b>73.0%</b>
<b>\$ 658,000</b>	<b>23.0%</b>	<b>\$ -</b>	<b>\$ 658,000</b>	<b>27.0%</b>



## SECTION 2 - REPORT

**OVERALL BUDGET CHANGE ANALYSIS**

**INITIAL PROPOSED 2019 BUDGET - NET BUDGET INCREASE OF \$860K, OR 7% increase over 2018 budget**

**FINAL DRAFT BUDGET PROPOSAL TO COUNCIL**

<b>KEY DRIVERS</b>	2019 Proposed Initial Budget Change	Any offsetting Revenues	One Time Cost or Recurring	2019 Proposed Final Budget Change
Retiring Employees – net new exit costs ( Admin \$60K additional, MO - \$115K. Consists of accrued vacation, long term recognition award)	\$175K	no	One Time	\$175K
REC – net new costs over 2018, restructuring, new position. Total \$110K	\$70K	None identified	Recurring	\$70K
Cost of Living Increase to Labor Costs	\$90K	no	Recurring	\$90K
Transition of allocation for 2 positions previously booked in water dept	\$45K	No – but offset in WS Budget	Recurring	\$45K
Estimated inflationary increase on non labour costs ( OPP Contract, Porcupine Health Unit, CDSSAB share, MPAC, utilities, supplies, services, etc)	\$100K	No	Recurring	\$75K
REC – new/enhanced services net costs ( net operating costs of Commando Park, proposed splashpad, longer gym hours)	\$50K	included	Recurring	\$7K
REC and MO increases to Repairs and Maintenance, Materials and Supply cost, to reflect identified needs and historical trends	\$65K	no	Recurring	\$65K
PPS – new position – Fire Prevention Officer, partial year for 2019	\$46K	no	Recurring	-
Change in Debt Service Costs – with repayment + Assumed new Debt of \$1M,	\$60K	sometimes	Recurring	\$60K
REV – Remove Use of Reserves to balance 2018 budget 2019 final budget proposal use of reserves – see below	\$210K	N/A	N/A	\$210K
REV – Reduction in Provincial Operating Grant to the town				\$95K
<b>BUDGET BALANCING RESULTS</b>				
- Tax Increase 3%				(\$201K)
- Rate Increases – varies				(\$46K)
- Cost Reductions – all depts.				(\$252K)
- New Information received				(128K)
- Use of Sustainability Reserves				(287K)

SECTION 2 - REPORT

- Implement MAT tax mid year				(30K)
- Remove THEC Boiler replacement from Budget – reduces debt servicing costs				(40K)
TOTAL \$954K				

**DEPARTMENTAL LEVEL REVIEW**

**GENERAL GOVERNMENT**

**INITIAL DRAFT BUDGET PROPOSAL = NET BUDGET INCREASE OF \$77K, OR 4.8% increase over 2018 budget**

**FINAL DRAFT BUDGET PROPOSAL TO COUNCIL NET BUDGET INCREASE OF \$39K, OR 1.9% increase over 2018 budget**

<b>KEY DRIVERS</b>	<b>\$ Change</b>	<b>Any offsetting Revenues</b>	<b>One Time Cost or Recurring</b>
Retiring Employees – net new exit costs ( Admin \$40K,	\$40K	no	One Time
Cost of Living Increase to Labor Costs	\$20K	no	Recurring
Professional Services – Cyber Security and IT management	\$20K	no	Recurring
Budget Balancing Reductions – total costs removed	\$(56K)		

- **LABOUR**

- 2019 includes \$106K balance of funds owing on retirement. This is a “one time” cost that will be removed from the budget in 2019

- **NON LABOUR**

- Added \$20K for Information Technology Management Services or Solutions (Systems Management and Cyber Security)
- Reduced Legal Fees Budget from \$50K to \$30K to reflect historical averages
- Added Recruitment Costs of \$20K to reflect anticipated costs with replacement two management positions

## SECTION 2 - REPORT

- SERVICE LEVEL CHANGES
  - Enhanced Cyber Security

### BUDGET BALANCING RESULTS AND FINAL DRAFT BUDGET PROPOSAL TO COUNCIL

The Department identified \$56,500 in cost reductions, consisting of \$10K in marketing costs historically spent on TV advertising, Postage cost reduction as a result of moving to paying vendors by electronic fund transfers instead of cheque, \$3K reduction in hydro costs as a result of reduced cost of power, \$20K shift in general government costs to water and wastewater budget, \$7K reduction in administration clerk costs. \$8K reduction in Council related costs such as telephone costs driven by eliminating cell phones for Council and reduction in Volunteer Board costs budgeted.

**DEPARTMENTAL LEVEL REVIEW**  
**ECONOMIC DEVELOPMENT**

<b>ECONOMIC DEVELOPMENT</b>					
	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019 DRAFT</b>
NET ACTUALS	\$ 133,797	\$ 166,279	\$ 144,441		
TOTAL NET BUDGET	<b>\$ 133,797</b>	<b>\$ 167,532</b>	<b>\$ 247,631</b>	<b>\$ 277,631</b>	<b>\$ 177,150</b>
LABOUR					\$ 101,700
MATERIALS AND EXPENSES					\$ 60,600
PROGRAMS					\$ 326,103
TOTAL GROSS COSTS					<b>\$ 488,403</b>
REVENUES/FUNDING - CONFIRMED					\$ 311,253
REVENUES/FUNDING - UNCONFIRMED					\$1800
TOTAL REVENUES					<b>\$ 311,253</b>

**DEPARTMENTAL LEVEL REVIEW****PROPERTY AND PROTECTIVE SERVICES**

**INITIAL DRAFT BUDGET PROPOSAL = INCREASE OF \$72k, OR 3.7% increase over 2018 net budget**

**FINAL DRAFT BUDGET PROPOSAL TO COUNCIL NET BUDGET INCREASE OF \$87k, OR 4.4% increase over 2018 net budget**

<b>KEY DRIVERS</b>	<b>INITIAL BUDGET PROPOSAL 2019 \$</b>	<b>FINAL DRAFT BUDGET PROPOSAL 2019 \$</b>
LABOUR - New position proposed – Fire Prevention Officer– effective July 1, 2019 – Annual costs of \$92K, 2019 impact is ½ year so \$46K. Will need to build the other ½ into 2020 budget. - Budget Reduction Review resulted in decision to use existing labour resources to meet the needs of Fire Prevention work	\$46K	\$15k
LABOUR - Cost of Living Increase to Labor Costs	\$10K	\$10K
CONTRACT COSTS - OPP Policing Costs – 1.0% increase over 2018	\$12K	\$12K
PLANNING – PROFESSIONAL FEES – Housing Strategy	0	\$40K
INSURANCE – GENERAL LIABILITY – new allocation methodology shifts costs between departments	0	\$11K

- SERVICE LEVEL CHANGES

- None identified

## SECTION 2 - REPORT

### BUDGET BALANCING RESULTS AND FINAL DRAFT BUDGET PROPOSAL TO COUNCIL

The Department will adjust summer student weeks to save an additional \$2K.

The Department will see a shift of 20% of the Engineering Technician time to the Fire Dept to assist with Fire Prevention needs. Original proposal was for new full time permanent staff effective July 1/19 resulting in annualized new costs of \$92K, or \$46K for 2019. Use of existing resources will result in no new costs to the municipality as a whole, but a shift in costs from Municipal Operations to this department of \$15K

Council also approved a late budget submission for \$40,000 for a Housing Strategy.

○ **DEPARTMENTAL LEVEL REVIEW**

**RECREATION**

**INITIAL DRAFT BUDGET PROPOSAL = NET BUDGET INCREASE OF \$188k, OR 13% increase over 2018 net budget**

**FINAL DRAFT BUDGET PROPOSAL TO COUNCIL = NET BUDGET INCREASE OF \$123k, OR 8.4% increase over 2018 net budget**

<b>KEY DRIVERS</b>	<b>INITIAL BUDGET PROPOSAL</b>	<b>DRAFT FINAL BUDGET PROPOSAL</b>
Department Restructuring approved and rolled out in 2018 = 6% increase to overall costs	\$110K	\$110k
Remove 2018 budgeted ONE TIME costs for interim director term	\$(40K)	\$(40k)
Commando Park Net Incremental Costs	\$23K	-
Splash Pad – new operating costs	\$19K	-
Net Cost to Gym Hours Expansion – new net operating costs	\$7K	\$7k
Increase to Repairs and Maint and Materials/Expenses to reflect historical trends - Includes \$5K pool painting materials, spring/summer job	\$35K	\$35k
New Booking Software annual software license costs \$5K and Xerox Machine annual lease not previously budgeted	\$10K	\$10k
Cost of Living Increase to Labor Costs	\$18K	\$18k
Summer Student Maintenance position – missed in 2018 budget	\$13K	-
Reduction Long Term Debt Interest – declining loan balances	(\$5K)	(\$5k)
Incremental Operating Revenue Increases	(15K)	(\$15k)



## SECTION 2 - REPORT

### REVENUES

	Change \$	Is there offsetting increase in costs
INCREASE IN 2019 RECREATION REVENUES	<b><u>\$91,000</u></b>	
Consists of:		
Fitness Revs Increase – increased usage	5,000	YES
Commando Park – Rentals and Bar Sales	35,000	YES
Commando Park – Marketing Intern	31,000	YES
Arena Rentals – carryover effect of 2018 rate increase	8,000	NO
Other Revenue Adjs – rates and usage trends	12,000	NO
<b>TOTAL</b>	<b><u>\$91,000</u></b>	

### • LABOUR COSTS

Notes:	TOTAL	NET
1) New Director of Community Services is \$13K more than 2018 budget	\$ 13,000	same
2) New Program Supervisor position has replaced the Program Coordinator position and has increased by \$11K	\$ 11,000	same
3) New Operations Supervisor is a new position at \$63K	\$ 86,000	same
4) Revised Position Prgraom Supervisor - increase in wages of \$10K	\$ 12,000	same
4) Summer Student for Maintenance - missed in 2018 budget so add to 2019	\$ 12,900	same
4) Marketing Intern - funded at 90% up to \$37,500	\$ 51,250	\$ 13,750
5)Commando Park Hall: 2 - Bartenders added based on 2018 hours = \$4K in budget	\$ 4,000	same
6) Annual Cost of Living Increase estimated at	\$ 18,000	same
	\$ 208,150	
less removal of \$40K in 2018 Budget for Interim Director overlap during training	-\$ 40,000	
<b>TOTAL NET CHANGE IN REC LABOR COSTS FROM 2018 to 2019 BUDGETS</b>	<b>\$ 168,150</b>	

### • NON LABOUR

- Utilities - overall increase of \$35K
  - increased \$15K Heating Costs at THEC to reflect historical trends
  - reduce \$30K Hydro Costs at THEC to reflect reduction in unit cost of power
  - increase \$20K water costs at THEC to reflect historical avg
  - increased \$17K for Forecast Hydro and Water costs associated with a new splash pad on the lake
  - increased \$11K for commando Park
- Repairs & Maintenance and Materials and Supplies – overall increase of \$35K

2019 budget increase recommended by dept head as a result of recent years actual costs exceeding budgeted amounts in several accounts

## SECTION 2 - REPORT

### 2020 Operating Budget Consideration – Recreation Master Plan – \$70,000

- CONTRIBUTIONS TO EVENTS/OTHERS**

**Contributions that have been historically designated as annual are as follows:**

- Seniors Clubs Grant – no change from 2017 or 2018, included in 2019 budget at \$20K for both designated groups
- Special Events Municipal Contribution– no change = \$24K
- Fireworks- no change = \$10K

- IDENTIFIABLE SERVICE LEVEL CHANGES**

ITEM	COMMENTS	2019 Operating Costs Impact	2019 Capital Cost to Municipality -
Splash Pad  Removed during budget balancing review	\$17K + interest on financed portion of capital \$40K No offsetting annual revenues identified	\$18,800  0	\$45,000
Commando Park  Net Operating Cost Removed during budget balancing review	Net Incremental Costs  Includes Funded Marketing Intern with net cost of \$19K, this position will man the Pavillion when open to the community for community type events and develop special events. This position will also be used for other marketing needs of the TOC.	\$23,000  0	Prior year budget
Extended Gym Hours	16.5 hours extra hours open/week requiring 10.5 extra hours staff per week = annual cost \$12K Extra Gym Membership revenues estimated at \$5K, so 40% cost recovery	\$7,000	N/A

### BUDGET BALANCING RESULTS AND FINAL DRAFT BUDGET PROPOSAL TO COUNCIL

Commando Park/Pavillion – initial budget reported a net operating cost of \$23K. Department will review operational plan and aim to have this facility result in no new net operating cost

Splashpad – The splashpad was removed from the 2019 Capital and Operating Budget. - \$19K. The capital cost of the splashpad must be fully recovered through fundraising or grants, ie: no capital cost to the municipality in order to proceed in 2019. Should the

## SECTION 2 - REPORT

fund be secured, the department will need to bring it to Council for post budget approval of the project.

## SECTION 2 - REPORT

Council has reduced the municipal contribution to the Recreation Board for Special Events from \$24,000 to \$15,000.

No change to Fireworks budget of \$10,000

As of March 14<sup>th</sup> – Council is still considering the following external contributions:

- Seniors Clubs \$20K ( \$10K Each)
- Lady Minto Hospital Doctor Recruitment - \$20K

As of March 19<sup>th</sup> – Council has kept a \$20K budget with allocation still to be determined

## SECTION 2 - REPORT

### ○ DEPARTMENTAL LEVEL REVIEW

## LIBRARY SERVICES

**INITIAL DRAFT BUDGET PROPOSAL = NET BUDGET INCREASE OF \$30k, OR 8% increase over 2018 net budget**

**FINAL DRAFT BUDGET PROPOSAL TO COUNCIL = NET BUDGET INCREASE OF \$7k, OR 1.9% increase over 2018 net budget**

\$30,000 INCREASE REFLECTS \$20,000 request to reinstate 2018 Council directed budget balancing cut to the department

- LABOUR
  - Cost of Living
  - Tech Intern eliminated
  
- NON LABOUR
  - 2019 budget increase of \$6500 for E Resources additional costs
  
- SERVICE LEVEL CHANGES
  - None identified

### BUDGET BALANCING RESULTS AND FINAL DRAFT BUDGET PROPOSAL TO COUNCIL

As part of Budget Balancing work – Budget Team recommended \$50K reduction to overall Library Operating Net Cost to the Municipality. This recommendation was based on comparisons with what other similar sized municipalities spend on library services, as a whole and on a per household basis. This was noted as part of a KPMG report and is put forward as a “right sizing” goal.

Further to a presentation by the Library Manager, Council has adjusted this proposed reduction to \$25K and this is reflected in the final proposed budget. The department will need to report back to Council on how they plan meet the reduction in costs that is ultimately approved.

**DEPARTMENTAL LEVEL REVIEW**

**CHILD CARE SERVICES**

Detailed 2019 Operating Budget still being developed – incorporation recent changes to fees and funding as recommended by CDSSAB

**INITIAL DRAFT BUDGET PROPOSAL TO COUNCIL** As part of this report, 2019 NET BUDGET COST is estimated to be \$100K, compared to \$117K 2018 NET BUDGET COST

**FINAL DRAFT BUDGET PROPOSAL TO COUNCIL**, 2019 NET BUDGET COST is remains budgeted at \$100K, compared to \$117K 2018 NET BUDGET COST

Administration is working with CDSSAB and the Department to:

- Determine adequacy of new operating funding related to new infant care section. Goal is to have no new net cost to the municipality as a result of this expanded service

Administration will be meeting with the department and CDSSAB once the new infant care section is open (scheduled for April) to review the 2019 budget, review forecasts and consider funding or fee adjustments as required.

**DEPARTMENTAL LEVEL REVIEW****MUNICIPAL OPERATIONS**

**INITIAL DRAFT BUDGET PROPOSAL TO COUNCIL - NET BUDGET INCREASE OF \$283k, OR 9.1% increase over 2018 budget**

**FINAL DRAFT BUDGET PROPOSAL TO COUNCIL - NET BUDGET INCREASE OF \$259k, OR 8.4% increase over 2018 budget**

<b>KEY DRIVERS</b>	<b>\$ Change</b>	<b>Any offsetting Revenues</b>	<b>One Time Cost or Recurring</b>
Extra Labor for training period – 4 retirements	\$20K	no	One Time
Vacation Entitlement of Retiring Employees – will require replacement therefore duplicate labor costs for vacation period prior to retirement date	\$95K	no	One Time
Cost of Living Increase to Labor Costs	\$30K	no	Recurring
Transition of allocation for 2 positions previously booked in water dept	\$45K	No – but offset in WS Budget	Recurring
Bridge Repairs – per bi annual bridge inspection report, 3 bridges identified ( R&M)	\$25K	no	One Time
Fuel Costs – unit cost increased in 2018, expect same rate for 2019( R&M)	\$20K	no	Recurring
Contract Cost increases – Airport and Transit ( Contracts)	\$25K	Yes	Recurring
Long Term Debt – reclassify category from 2018 budget	\$15K	no	Recurring
Winter control – increase overtime budget to account for significant snowfall early 2019	\$40K	No	
Shift in Engineering Technician Labour Costs – being utilized as Fire Prevention Officer	(\$15K)	N/A	
Budget Balancing Cost Reductions	(\$43K)	N.A	

## SECTION 2 - REPORT

- LABOUR CHANGES – additional information
  - 2019 Impact is \$45,000 - Balance of 2018 proposed \$90,000 shift, deferred over 2 years as part of 2018 budget balancing efforts. - Shift in allocation of labour costs of two existing positions, whom prior to 2018 have been 100% allocated to water and wastewater department. These positions perform work for both Municipal Operations “Roads/Solid Waste” department as well as Water and Wastewater, estimate to be 50% to each. Therefore commencing in 2018, the costs associate with these resources are allocated as such. These positions are as follows:
    - Asset Coordinator
    - Compliance Supervisor/Assistant to DirectorThe Water/Waste water department will see and equivalent \$45,000 reduction in its labour costs. This essentially shifts approximately \$45,000 in labour costs from the Water and Wastewater department RATE BASED BUDGET to the Municipality’s TAX BASED BUDGET.
- NON LABOUR
  - Deferred to 2019 is a 2018 budget includes one time cost of \$50,000 for crack filling materials. This will be reduced by \$40,000 in 2020 to allow for an extra \$10,000 additional materials annually thereafter.
  - \$20,000 increase in budget fuel costs due to the increase in unit cost of fuel for all types. Increase from 2017 to 2018 is averaging 30%.
  - \$20K increase in contract costs broken down as follows:
    - Airport \$10K increase – to reflect historical averages. Municipality pays Airport Management Provider for call outs. Call outs are revenue generating.
    - Accessibility Transit Services Provider- \$15K – to reflect increasing usage/calls. This is offset somewhat in by increase in Transit ticket sales and funding.
  - Bridge Repairs – recent inspection has identified 3 bridges requiring repairs
  - \$15K shift/increase in Long Term Debt Interest Expense related to department specific 2018 capital funded by financing. This cost was budgeted in 2018 but shown on a separate line on the recap as new overall costs for new 2018 long term borrowing.
  - \$10K increase in training costs related to certification of asset coordinator with asset management certification training.

### SERVICE LEVEL CHANGES

- None identified

## BUDGET BALANCING RESULTS AND FINAL DRAFT BUDGET PROPOSAL TO COUNCIL



## SECTION 2 - REPORT

The Department identified \$43,500 in cost reductions, consisting of reduction in flowers and flower maintenance costs - \$17K, Surface Patching Materials and Gravel \$15K, Seminars/Training - \$5K, Safety Devices/Signs \$4K. All reductions will impact service levels.

The Department will also adjust summer student weeks to save an additional \$10K.

The Department will also shift 20% of the Engineering Technician time to the Fire Dept to assist with Fire Prevention needs.

DEPARTMENTAL LEVEL REVIEW

**HEALTH SERVICES**

**INITIAL DRAFT BUDGET PROPOSAL TO COUNCIL = NET BUDGET INCREASE OF \$11k, OR 2% increase over 2018 budget**

**FINAL DRAFT BUDGET PROPOSAL TO COUNCIL= NET BUDGET DECREASE OF \$6k, OR -1% DECREASE over 2018 budget**

Porcupine Health Unit

2017 Apportionment - \$164,628

2018 Apportionment - \$167,904

2019 Apportionment estimate - \$172,941 = 3% increase = INITIAL DRAFT BUDGET

**FINAL DRAFT BUDGET** = 2019 Apportionment - \$167,941 therefore removed original 3% increase estimates

Ambulance Services

INITIAL DRAFT BUDGET - 2019 Apportionment has not been received as of the time this budget was prepared. Administration has included a 3% increase over the 2018 budgeted cost

**FINAL DRAFT BUDGET** – Apportionment information has indicated no change in 2019 \$, therefore removed original 3% increase estimates

***Note - 2018 budget does not reflect any potential impact from change in apportionment methodology proposals. Province has place moratorium of any allocation changes for 2019,***

***Allocation adjustments in 2019 for municipal operations staff – reduced allocations to cemeteries based on historical actuals***

• **SERVICE LEVEL CHANGES**

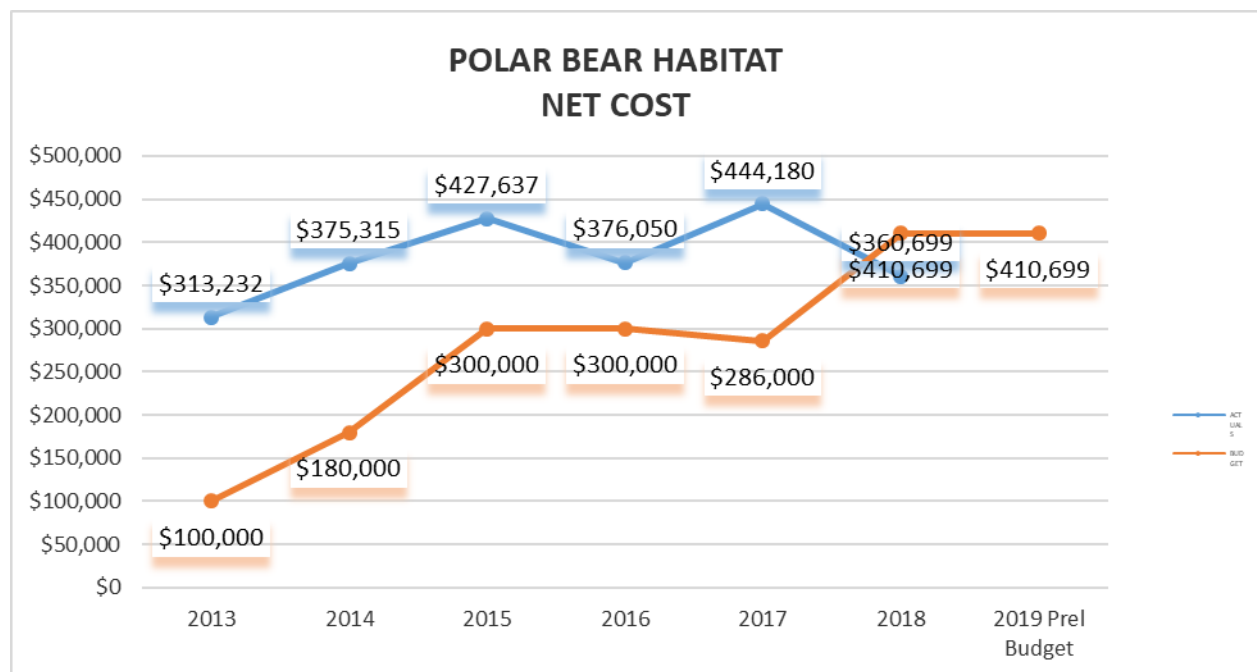
- None identified
- Note – In 2018, Columbariums built

## DEPARTMENTAL LEVEL REVIEW

### POLAR BEAR HABITAT

2019 budgeted net municipal cost ( contribution to PBH Operations) of \$410,000 is the same as the 2018 budget. The 2018 Budget also included one time funds of \$25,000 for the municipal portion of funded feasibility study, bringing the total 2018 Net Operating Costs needed for the PBH to \$435,000.

New manager started in December 2018. Breakdown of revenues and expenses that form the net budget of \$410K are being developed with the department.



### BUDGET BALANCING RESULTS AND FINAL DRAFT BUDGET PROPOSAL TO COUNCIL

The regular operating net cost of the PBH in the final proposed budget remains at \$410K, plus an additional \$15K for the Feasibility Study that was originally budget in 2018 at \$25K, has been carried forward to 2019 with a revised net cost estimate of \$15K.

The new Director has recommended a few shifts within the budget and they are reflected in the updated details recap, but no change to the net cost to the municipality from the 2018 budget level.

**DEPARTMENTAL LEVEL REVIEW**

**REVENUES REVIEW**

**KEY CHANGES /CHALLENGES**

• **TAXATION REVENUES**

- \$85,000 in assessment growth taxation revenues in 2018
- Removed Municipal Accommodation Tax Revenues budgeted 2018 until discussed with new Council  
**FINAL BUDGET PROPOSAL** – 3% Tax Increase generates \$201,000 in new tax revenues

• **GOVERNMENT GRANTS**

- INITIAL BUDGET reported \$50,000 reduction anticipated for the Ontario Municipal Partnership Fund 2019 Allocation. Ministry has since notified municipalities that there will be no change in 2019 funding, from 2018 levels **therefore final 2019 budget is same as 2018 funding.**

• **CDSSAB FUNDING – CHILD CARE SERVICES**

- Adjusted to reflect expected higher funding and fees related to new infant care services

• **USER FEES AND CHARGES**

- Recreation – see details in Recreation Department Level Review
- > 2019 BUDGET includes \$112K in funding for Feasibility Study at the Polar Bear Habitat. For clarity purposes this is shown under total revenues for the Polar Bear Habitat.
- Building Permits Revenues budget increased to \$150,000 as a result of forecast development in 2019

ADMIN-GEN GOVT - BUDGET REVIEW



For Period Ending 31-Dec-2018

	CURRENT YR	CURRENT YR	CURRENT YR	PRIOR YR ACTUAL	CURRENT YR BUDGET	NEW YEAR BUDGET	CHANGE IN BUDGET FROM
	ANNUAL BUDGE	ANNUAL ACTUAL	VARIANCE ACT TO BUDGET	2017	2018	2019	2018 YR ACTUAL
<b>GENERAL FUND</b>							
<b>Expense</b>							
GENERAL GOVT - LABOUR	1,220,800.00	1,229,086.45	8,286.45	1,064,856.63	1,220,800.00	1,280,888.00	51,801.55
MPAC ASSESSMENT SERVICES	74,000.00	74,512.84	512.84	73,288.48	74,000.00	75,036.00	523.16
TRAVEL, TRAINING, EDUCATION	78,500.00	72,622.04	(5,877.96)	69,962.95	78,500.00	74,917.00	2,294.96
INSURANCE and LICENSES	22,000.00	18,849.41	(3,150.59)	23,442.50	22,000.00	33,500.00	14,650.59
UTILITIES	35,170.00	31,298.02	(3,871.98)	34,196.93	35,170.00	29,170.00	(2,128.02)
ADVERTISING	21,000.00	19,665.21	(1,334.79)	20,946.84	21,000.00	8,000.00	(11,665.21)
PROFESSIONAL FEES	20,000.00	68,268.17	48,268.17	45,606.99	20,000.00	50,000.00	(18,268.17)
LEGAL FEES	50,000.00	36,903.96	(13,096.04)	19,824.10	50,000.00	30,000.00	(6,903.96)
AUDIT FEES	20,000.00	20,400.00	400.00	19,440.03	20,000.00	24,000.00	3,600.00
CONTRACTS AND PURCHASED SERVICES	31,000.00	14,161.73	(16,838.27)	15,400.85	31,000.00	21,000.00	6,838.27
REPAIRS AND MAINTENANCE, JANITORIAL, E	34,000.00	19,050.02	(14,949.98)	20,279.52	34,000.00	26,000.00	6,949.98
OFFICE OPERATING COSTS - COMPUTERS, ET	126,500.00	114,829.03	(11,670.97)	110,115.38	126,500.00	129,500.00	14,670.97
TAX WRITE OFFS AND REGISTRATION COSTS	2,500.00	284.03	(2,215.97)	(187.85)	2,500.00	1,500.00	1,215.97
MEMBERSHIPS,DUES, ETC	12,000.00	11,953.22	(46.78)	10,484.25	12,000.00	11,500.00	(453.22)
DONATIONS	2,500.00	2,630.05	130.05	2,500.00	2,500.00	2,500.00	(130.05)
OTHER	20,600.00	14,070.52	(6,529.48)	14,443.37	20,600.00	19,600.00	5,529.48
ALLOC GEN ADMIN COSTS - WS	(176,155.00)	(197,059.00)	(20,904.00)	(172,076.00)	(176,155.00)	(196,155.00)	904.00
INTEREST COSTS	5,348.00	5,287.69	(60.31)	3,162.34	5,348.00	4,953.00	(334.69)
TRANSFERS TO RESERVES/CAPITAL	95,000.00	93,800.20	(1,199.80)	768,268.71	95,000.00	100,000.00	6,199.80
<b>Total Expense</b>	<b>1,694,763.00</b>	<b>1,650,613.59</b>	<b>(44,149.41)</b>	<b>2,143,956.02</b>	<b>1,694,763.00</b>	<b>1,725,909.00</b>	<b>75,295.41</b>
<b>Total GENERAL FUND</b>	<b>1,694,763.00</b>	<b>1,650,613.59</b>	<b>(44,149.41)</b>	<b>2,143,956.02</b>	<b>1,694,763.00</b>	<b>1,725,909.00</b>	<b>75,295.41</b>
<b>Total Surplus (-)/Deficit</b>	<b>1,694,763.00</b>	<b>1,650,613.59</b>	<b>(44,149.41)</b>	<b>2,143,956.02</b>	<b>1,694,763.00</b>	<b>1,725,909.00</b>	<b>75,295.41</b>

100,000 transfer to capital in lower section of recap

1,625,909

## PROP &amp; PROTETIVE SER + PLANNING-BUDGET

Date : Mar 14, 2019

Time : 9:32 am



For Period Ending 31-Dec-2018

	CURRENT YEAR 2018	CURRENT YEAR - 2018	CURRENT YEAR - 2018	2017 ACTUAL	2018 BUDGET	2019 BUDGET	CHANGE IN BUDGET
GENERAL FUND	ANNUAL BUDGE	ANNUAL ACTUAL	VARIANCE BUDGET TO		ANNUAL	ANNUAL	2018 TO 2019
<b>Expense</b>							
LABOUR COSTS	443,642.00	450,740.15	7,098.15	438,305.77	443,642.00	467,218.00	23,576.00
POLICING CONTRACT & BOARD	1,324,000.00	1,314,961.50	(9,038.50)	1,410,798.63	1,324,000.00	1,335,617.00	11,617.00
TOOLS,EQUIPMENT, SUPPLIES	45,000.00	40,085.90	(4,914.10)	35,987.15	45,000.00	45,000.00	0.00
TRANFERS TO RESERVES	0.00	0.00	0.00	15,020.70	0.00	0.00	0.00
UTILITY COSTS	31,690.00	29,829.17	(1,860.83)	31,189.46	31,690.00	31,690.00	0.00
LEGAL AND PROFESSIONAL FEES	16,000.00	14,978.27	(1,021.73)	19,062.80	16,000.00	56,000.00	40,000.00
TRAVEL, TRAINING, EDUCATION	18,000.00	12,587.43	(5,412.57)	12,697.43	18,000.00	18,750.00	750.00
CONTRACTS	0.00	4,320.29	4,320.29	4,115.31	0.00	0.00	0.00
ANIMAL CONTROL	14,200.00	8,295.44	(5,904.56)	11,507.23	14,200.00	14,200.00	0.00
REPAIRS AND MAINTENANCE	20,000.00	20,299.72	299.72	19,412.32	20,000.00	20,000.00	0.00
VEHICLE COSTS	18,000.00	9,806.90	(8,193.10)	21,076.10	18,000.00	18,000.00	0.00
INSURANCE AND LICENSES	21,100.00	33,308.84	12,208.84	28,534.16	21,100.00	32,700.00	11,600.00
ADMINSTRATION/OFFICE COSTS	19,100.00	15,349.34	(3,750.66)	15,791.58	19,100.00	19,100.00	0.00
OTHER EXPENSE	8,400.00	7,993.67	(406.33)	9,946.36	8,400.00	9,300.00	900.00
INTEREST ON LONG TERM DEBT	12,318.00	12,615.83	297.83	10,180.54	12,318.00	11,407.00	(911.00)
<b>Total Expense</b>	<b>1,991,450.00</b>	<b>1,975,172.45</b>	<b>(16,277.55)</b>	<b>2,083,625.54</b>	<b>1,991,450.00</b>	<b>2,078,982.00</b>	<b>87,532.00</b>
<b>Total GENERAL FUND</b>	<b>1,991,450.00</b>	<b>1,975,172.45</b>	<b>(16,277.55)</b>	<b>2,083,625.54</b>	<b>1,991,450.00</b>	<b>2,078,982.00</b>	<b>87,532.00</b>
<b>Total Surplus (-)/Deficit</b>	<b>1,991,450.00</b>	<b>1,975,172.45</b>	<b>(16,277.55)</b>	<b>2,083,625.54</b>	<b>1,991,450.00</b>	<b>2,078,982.00</b>	<b>87,532.00</b>

**TOWN OF COCHRANE**  
**RECREATION-BUDGET REVIEW**

**SECTION 3 - DEPT LEVEL DETAIL**



For Period Ending 31-Dec-2018

	CURRENT YEAR ANNUAL BUDGE	CURRENT YEAR ANNUAL ACTUAL	CURRENT YEAR VARIANCE ACTUAL TO BUDGET	PRIOR YEAR ACTUAL 2017	CURRENT YEAR BUDGET 2018	NEW YEAR BUDGET 2019	CHANGE IN BUDGET
<b>GENERAL FUND</b>							
<b>Revenue</b>							
ARENA REVENUES	(132,550.00)	(124,575.94)	7,974.06	(130,670.51)	(132,550.00)	(140,500.00)	(7,950.00)
POOL REVENUES	(118,750.00)	(114,770.55)	3,979.45	(106,797.40)	(118,750.00)	(120,000.00)	(1,250.00)
FITNESS REVENUES	(55,000.00)	(67,086.14)	(12,086.14)	(59,048.21)	(55,000.00)	(60,000.00)	(5,000.00)
HALL REVENUES	(22,000.00)	(47,570.32)	(25,570.32)	(24,760.87)	(22,000.00)	(62,800.00)	(40,800.00)
OTHER REC REVENUES	(18,030.00)	(20,340.94)	(2,310.94)	(21,319.79)	(18,030.00)	(20,600.00)	(2,570.00)
CRUNCH REVENUES	(40,000.00)	(31,728.30)	8,271.70	(33,179.89)	(40,000.00)	(42,500.00)	(2,500.00)
FUNDING AND GRANTS REVENUE	0.00	0.00	0.00	0.00	0.00	(31,000.00)	(31,000.00)
TRANSFERS FROM RESERVES	0.00	0.00	0.00	(4,277.00)	0.00	0.00	0.00
<b>Total Revenue</b>	<b>(386,330.00)</b>	<b>(406,072.19)</b>	<b>(19,742.19)</b>	<b>(380,053.67)</b>	<b>(386,330.00)</b>	<b>(477,400.00)</b>	<b>(91,070.00)</b>
<b>Expense</b>							
LABOUR COSTS	1,025,020.00	1,132,294.89	107,274.89	1,003,967.43	1,025,020.00	1,185,164.00	160,144.00
UTILITIES	353,550.00	360,491.05	6,941.05	372,952.52	353,550.00	372,150.00	18,600.00
INSURANCE & LICENSES	59,700.00	58,843.91	(856.09)	60,461.45	59,700.00	56,600.00	(3,100.00)
MATERIALS AND SUPPLIES	50,000.00	69,736.85	19,736.85	76,936.31	50,000.00	65,000.00	15,000.00
REPAIRS AND MAINTENANCE - GENERAL	65,351.00	39,584.41	(25,766.59)	70,298.84	65,351.00	91,000.00	25,649.00
POOL CHEMICALS - CHLORINE,ETC	19,000.00	16,883.54	(2,116.46)	13,532.87	19,000.00	21,000.00	2,000.00
REPAIRS-SPECIFIC(ZAMBONI, ICE PLANT,ET	15,000.00	26,435.89	11,435.89	23,037.77	15,000.00	25,000.00	10,000.00
SERVICE CONTRACTS/PURCHASED SERVICES	17,000.00	16,123.37	(876.63)	22,183.68	17,000.00	32,500.00	15,500.00
VEHICLES - OPERATIONS AND MAINTENANCE	1,600.00	2,661.05	1,061.05	600.99	1,600.00	4,200.00	2,600.00
EQUIPMENT - NEW AND REPLACEMENT	11,000.00	7,059.49	(3,940.51)	8,398.77	11,000.00	11,000.00	0.00
USE OF OWN EQUIPMENT - ALLOCATION	2,000.00	0.00	(2,000.00)	818.68	2,000.00	2,000.00	0.00
FITNESS PROGRAMS-CONTRACTS	13,900.00	9,150.00	(4,750.00)	16,047.20	13,900.00	10,000.00	(3,900.00)
TRAVEL, TRAINING, EDUCATION	30,300.00	22,168.62	(8,131.38)	23,463.95	30,300.00	30,100.00	(200.00)
ITEMS PURCHASED FOR RESALE-BAR/POOL	21,000.00	20,138.33	(861.67)	19,277.63	21,000.00	25,500.00	4,500.00
OFFICE AND ADMINISTRATION	15,700.00	13,443.28	(2,256.72)	15,056.61	15,700.00	16,250.00	550.00
INTEREST ON ONG TERM DEBT	91,497.00	93,817.48	2,320.48	83,066.56	91,497.00	85,928.00	(5,569.00)
CONTRIBUTIONS TO OTHERS	54,000.00	49,005.32	(4,994.68)	28,010.65	54,000.00	45,000.00	(9,000.00)
ADVERTISING	5,450.00	4,518.56	(931.44)	3,730.90	5,450.00	5,000.00	(450.00)
PROFESSIONAL FEES	0.00	0.00	0.00	381.60	0.00	0.00	0.00
OTHER	7,000.00	12,128.61	5,128.61	5,666.76	7,000.00	(11,000.00)	(18,000.00)
<b>Total Expense</b>	<b>1,858,068.00</b>	<b>1,954,484.65</b>	<b>96,416.65</b>	<b>1,847,891.17</b>	<b>1,858,068.00</b>	<b>2,072,392.00</b>	<b>214,324.00</b>
<b>Total GENERAL FUND</b>	<b>1,471,738.00</b>	<b>1,548,412.46</b>	<b>76,674.46</b>	<b>1,467,837.50</b>	<b>1,471,738.00</b>	<b>1,594,992.00</b>	<b>123,254.00</b>
<b>Total Surplus (-)/Deficit</b>	<b>1,471,738.00</b>	<b>1,548,412.46</b>	<b>76,674.46</b>	<b>1,467,837.50</b>	<b>1,471,738.00</b>	<b>1,594,992.00</b>	<b>123,254.00</b>

**TOWN OF COCHRANE**  
**PUBLIC WORKS - BUDGET REVIEW**

**SECTION 3 - DEPT LEVEL DETAIL**



For Period Ending 31-Dec-2018

	CURRENT YEAR ANNUAL BUDGE	CURRENT YEAR YTD ACTUAL	CURRENT YEAR VARIANCE TO BUDGET	PRIOR YR YTD	CURRENT YR BUDGET 2018	NEW YEAR BUDGET 2019	CHANGE IN BUDGET
<b>GENERAL FUND</b>							
<b>Expense</b>							
LABOUR	1,348,655.00	1,560,857.96	212,202.96	1,409,994.22	1,450,005.00	1,627,533.00	177,528.00
CONTRACTS	329,988.00	382,702.98	52,714.98	348,738.56	336,288.00	361,288.00	25,000.00
EQUIPMENT USE COSTS -OM & A	197,000.00	229,272.21	32,272.21	183,877.36	197,000.00	217,000.00	20,000.00
MATERIALS & EXPENSES	195,000.00	328,637.76	133,637.76	180,824.79	201,000.00	200,750.00	(250.00)
UTILITIES	159,140.00	163,880.39	4,740.39	161,344.33	159,140.00	163,640.00	4,500.00
HIRED EQUIP/PURCHASED SERVICES	11,000.00	38,806.04	27,806.04	7,031.62	9,000.00	9,000.00	0.00
REPAIRS AND MAINTENANCE-EQUIP/BUILDING	171,300.00	221,972.24	50,672.24	237,819.60	171,300.00	172,800.00	1,500.00
TOOLS AND EQUIPMENT, NEW AND REPLACEME	12,000.00	14,315.23	2,315.23	11,641.59	12,000.00	12,000.00	0.00
ROAD REPAIRS AND SUPPLIES	104,000.00	83,571.27	(20,428.73)	86,376.85	154,000.00	159,000.00	5,000.00
INSURANCE AND LICENSES	74,350.00	82,371.57	8,021.57	82,918.11	75,910.00	82,900.00	6,990.00
PROFESSIONAL FEES	55,500.00	31,186.58	(24,313.42)	38,269.94	33,500.00	32,750.00	(750.00)
ADMINISTRATION AND OFFICE, MISC	19,470.00	18,886.11	(583.89)	34,333.82	19,470.00	20,910.00	1,440.00
TRAVEL, TRAINING, EDUCATION	14,850.00	17,873.36	3,023.36	16,088.57	16,850.00	22,350.00	5,500.00
INTEREST EXPENSE	111,028.00	125,731.05	14,703.05	107,552.24	116,660.00	131,716.00	15,056.00
OTHER	2,270.00	0.00	(2,270.00)	0.00	2,270.00	0.00	(2,270.00)
FUTURE CLOSING COSTS	45,000.00	12.00	(44,988.00)	-128,043.09	30,000.00	30,000.00	0.00
TRANSFER TO RESERVES	118,000.00	134,960.58	16,960.58	129,940.72	118,000.00	118,000.00	0.00
<b>Total Expense</b>	<b>2,968,551.00</b>	<b>3,435,037.33</b>	<b>466,486.33</b>	<b>2,908,709.23</b>	<b>3,102,393.00</b>	<b>3,361,637.00</b>	<b>259,244.00</b>
<b>Total GENERAL FUND</b>	<b>2,968,551.00</b>	<b>3,435,037.33</b>	<b>466,486.33</b>	<b>2,908,709.23</b>	<b>3,102,393.00</b>	<b>3,361,637.00</b>	<b>259,244.00</b>
<b>Total Surplus (-)/Deficit</b>	<b>2,968,551.00</b>	<b>3,435,037.33</b>	<b>466,486.33</b>	<b>2,908,709.23</b>	<b>3,102,393.00</b>	<b>3,361,637.00</b>	<b>259,244.00</b>



## HEALTH SERVICES - BUDGET REVIEW



For Period Ending 31-Dec-2018

	CURRENT YEAR ANNUAL BUDGET	CURRENT YEAR ANNUAL ACTUAL	CURRENT YEAR VARIANCE ACTUAL TO BUDGET	PRIOR YR ACTUAL 2017	CURRENT YEAR BUDGET 2018	NEW YEAR BUDGET 2019	CHANGE IN BUDGET
<b>GENERAL FUND</b>							
<b>Expense</b>							
<b>LABOUR</b>							
CEMETARIES	14,000.00	16,523.25	2,523.25	18,256.00	14,000.00	10,350.00	-3,650.00
<b>Total LABOUR</b>	<b>14,000.00</b>	<b>16,523.25</b>	<b>2,523.25</b>	<b>18,256.00</b>	<b>14,000.00</b>	<b>10,350.00</b>	<b>-3,650.00</b>
<b>MATERIALS AND SUPPLIES</b>							
CEMETARIES	12,890.00	15,102.11	2,212.11	2,556.74	12,890.00	10,400.00	-2,490.00
<b>Total MATERIALS AND SUPPLIES</b>	<b>12,890.00</b>	<b>15,102.11</b>	<b>2,212.11</b>	<b>2,556.74</b>	<b>12,890.00</b>	<b>10,400.00</b>	<b>-2,490.00</b>
<b>PURCHASED SERVICES/CONTRACT</b>							
PORCUPINE HEALTH UNIT	167,904.00	167,904.00	0.00	164,628.00	167,904.00	167,941.00	37.00
AMBULANCE - CDSSAB	405,303.00	387,291.00	(18,012.00)	394,186.00	405,303.00	405,462.00	159.00
<b>Total PURCHASED SERVICES/CONTRACT</b>	<b>573,207.00</b>	<b>555,195.00</b>	<b>(18,012.00)</b>	<b>558,814.00</b>	<b>573,207.00</b>	<b>573,403.00</b>	<b>196.00</b>
<b>INTEREST ON LTD</b>							
CATHOLIC CEMETARY	2,627.00	2,658.04	31.04	858.14	2,627.00	2,390.00	-237.00
<b>Total INTEREST ON LTD</b>	<b>2,627.00</b>	<b>2,658.04</b>	<b>31.04</b>	<b>858.14</b>	<b>2,627.00</b>	<b>2,390.00</b>	<b>-237.00</b>
<b>Total Expense</b>	<b>602,724.00</b>	<b>589,478.40</b>	<b>(13,245.60)</b>	<b>580,484.88</b>	<b>602,724.00</b>	<b>596,543.00</b>	<b>-6,181.00</b>
<b>Total GENERAL FUND</b>	<b>602,724.00</b>	<b>589,478.40</b>	<b>(13,245.60)</b>	<b>580,484.88</b>	<b>602,724.00</b>	<b>596,543.00</b>	<b>-6,181.00</b>
<b>Total Surplus (-)/Deficit</b>	<b>602,724.00</b>	<b>589,478.40</b>	<b>(13,245.60)</b>	<b>580,484.88</b>	<b>602,724.00</b>	<b>596,543.00</b>	<b>-6,181.00</b>

SECTION 3 - DEPT LEVEL DETAIL

**COCHRANE CHILD CAE CENTRE**

	2017	2018		2019 BUDGET -	
	2017 ACTUAL	2018 BUDGET	2018 ACTUAL	FINAL PROPOSED - HIGH LEVEL	
<b>REVENUE REPORTED ON TOC SUMMARY</b>					
Funding from CDSSAB - Operating Grants	\$ 546,724	\$ 694,680	\$ 694,675	\$ 828,760	
CDSSAB Funding Franco Sustainability	\$ 53,097		\$ -	\$ 3,970	
CDSSAB Subsidized Fees	\$ 201,184	\$ 200,000	\$ 208,737	\$ 238,750	\$ 1,071,480
Parent Fees	\$ 222,815	\$ 183,562	\$ 236,089	\$ 251,875	
Other	\$ 7,513		\$ 11,828	\$ -	
<b>TOTAL REVENUES</b>	<b>\$ 1,031,333</b>	<b>\$ 1,078,242</b>	<b>\$ 1,151,329</b>	<b>\$ 1,323,355</b>	
<b>EXPENSES BY OBJECT CODE</b>					
Salaries and Benefits	\$ 1,028,978	\$ 1,075,689	\$ 1,120,328	\$ 1,257,241	
Materials and Expenses	\$ 102,213	\$ 120,000	\$ 114,417	\$ 135,364	
LTD - Interest				\$ 13,500	\$ 1,406,105
LTD - Principal Repayment				\$ 17,250	
<b>TOTAL</b>	<b>\$ 1,131,191</b>	<b>\$ 1,195,689</b>	<b>\$ 1,234,745</b>	<b>\$ 1,423,355</b>	
<b>OPERATING DEFICIT</b>	<b>\$ (99,858)</b>	<b>\$ (117,447)</b>	<b>\$ (83,416)</b>	<b>\$ (100,000)</b>	

**TOWN OF COCHRANE**  
**LIBRARY BUDGET REVIEW**

**SSECTION 3 - DEPT LEVEL DETAIL**



For Period Ending 31-Dec-2018

	CURRENT YEAR 2 ANNUAL BUDGE	CURRENT YEAR 2018 ANNUAL ACTUAL	CURRENT YEAR 2018 VAIRANCE ACT TO BUDGET	PRIOR YEAR ACTUAL 2017	CURRENT YEAR BUDGET 2018	NEW YEAR BUDGET 2019	CHANGE IN BUDGET
<b>GENERAL FUND</b>							
<b>Revenue</b>							
<b>Revenues</b>							
Canada Specific Grants	(5,500.00)	(7,568.00)	(2,068.00)	(5,374.00)	(5,500.00)	(5,500.00)	0.00
Ontario Specific Grants	(16,253.00)	(16,792.40)	(539.40)	(12,753.00)	(16,253.00)	(16,792.00)	(539.00)
Library Revenues	(14,000.00)	(16,734.70)	(2,734.70)	(15,497.08)	(14,000.00)	(15,000.00)	(1,000.00)
Contribution from Reserves	(7,275.00)	(2,654.91)	4,620.09	(2,227.53)	(7,275.00)	(2,775.00)	4,500.00
<b>Total Revenues</b>	<b>(43,028.00)</b>	<b>(43,750.01)</b>	<b>(722.01)</b>	<b>(35,851.61)</b>	<b>(43,028.00)</b>	<b>(40,067.00)</b>	<b>2,961.00</b>
<b>Total Revenue</b>	<b>(43,028.00)</b>	<b>(43,750.01)</b>	<b>(722.01)</b>	<b>(35,851.61)</b>	<b>(43,028.00)</b>	<b>(40,067.00)</b>	<b>2,961.00</b>
<b>Expense</b>							
<b>Expenses</b>							
Salaries & Wages	242,850.00	242,244.63	(605.37)	220,762.08	242,850.00	239,950.00	(2,900.00)
Benefits	71,500.00	69,870.58	(1,629.42)	66,277.51	71,500.00	71,200.00	(300.00)
Training & Development	6,500.00	5,615.45	(884.55)	2,004.54	6,500.00	7,000.00	500.00
Programs/Service Costs	29,880.00	29,705.50	(174.50)	26,536.74	29,880.00	36,680.00	6,800.00
Building/Facilities	48,870.00	53,177.30	4,307.30	46,237.97	48,870.00	50,870.00	2,000.00
Materials & Supplies	11,025.00	36,621.21	25,596.21	28,316.56	11,025.00	8,725.00	(2,300.00)
Transfers to/from Reserves	4,000.00	2,945.65	(1,054.35)	3,689.00	4,000.00	4,500.00	500.00
<b>Total Expenses</b>	<b>414,625.00</b>	<b>440,180.32</b>	<b>25,555.32</b>	<b>393,824.40</b>	<b>414,625.00</b>	<b>418,925.00</b>	<b>4,300.00</b>
<b>Total Expense</b>	<b>414,625.00</b>	<b>440,180.32</b>	<b>25,555.32</b>	<b>393,824.40</b>	<b>414,625.00</b>	<b>418,925.00</b>	<b>4,300.00</b>
<b>Total GENERAL FUND</b>	<b>371,597.00</b>	<b>396,430.31</b>	<b>24,833.31</b>	<b>357,972.79</b>	<b>371,597.00</b>	<b>378,858.00</b>	<b>7,261.00</b>
<b>Total Surplus (-)/Deficit</b>	<b>371,597.00</b>	<b>396,430.31</b>	<b>24,833.31</b>	<b>357,972.79</b>	<b>371,597.00</b>	<b>378,858.00</b>	<b>7,261.00</b>

## PBH BUDGET REVIEW

## SECTION 3 - DEPT LEVEL DETAIL

Date : Mar 13, 2019

Time : 5:21 pm



For Period Ending 31-Dec-2018

	CURRENT YEAR ANNUAL BUDGE	CURRENT YEAR ANNUAL ACTUAL	CURRENT YEAR VARIANCE TO ACTUAL	PRIOR YEAR ANNUAL ACTUAL	CURRENT YEAR ANNUAL BUDGET	NEW YEAR ANNUAL BUDGET	CHANGE IN BUDGET FROM 2018 TO 2019
<b>GENERAL FUND</b>							
<b>Revenue</b>							
<b>Revenues</b>							
Entrance Fees	(150,000.00)	(134,596.63)	15,403.37	(139,739.39)	(150,000.00)	(150,000.00)	0.00
Giftstore/Merchandise	(88,000.00)	(93,635.48)	(5,635.48)	(86,402.80)	(88,000.00)	(95,000.00)	(7,000.00)
Snack Shack	(20,000.00)	(15,153.91)	4,846.09	(17,254.56)	(20,000.00)	(20,000.00)	0.00
Donations	(25,000.00)	(36,086.89)	(11,086.89)	(28,933.30)	(25,000.00)	(35,000.00)	(10,000.00)
Fundraising Events Revenues	(10,000.00)	(31,149.76)	(21,149.76)	(6,018.26)	(10,000.00)	(30,000.00)	(20,000.00)
Programs Revenue	(55,000.00)	(48,950.16)	6,049.84	(55,217.95)	(55,000.00)	(50,000.00)	5,000.00
Miscellaneous	(10,000.00)	(17,239.57)	(7,239.57)	(4,243.76)	(10,000.00)	(10,000.00)	0.00
Grants	(40,455.00)	(37,484.54)	2,970.46	(27,669.05)	(40,455.00)	(117,500.00)	(77,045.00)
<b>Total Revenues</b>	<b>(398,455.00)</b>	<b>(414,296.94)</b>	<b>(15,841.94)</b>	<b>(365,479.07)</b>	<b>(398,455.00)</b>	<b>(507,500.00)</b>	<b>(109,045.00)</b>
<b>Total Revenue</b>	<b>(398,455.00)</b>	<b>(414,296.94)</b>	<b>(15,841.94)</b>	<b>(365,479.07)</b>	<b>(398,455.00)</b>	<b>(507,500.00)</b>	<b>(109,045.00)</b>
<b>Expense</b>							
<b>Expenses</b>							
Wages & Benefits	456,764.00	432,918.90	(23,845.10)	448,345.94	456,764.00	481,777.00	25,013.00
Travel, Training, Fees, Meetings	52,400.00	16,058.98	(36,341.02)	52,327.25	52,400.00	20,000.00	(32,400.00)
Cost of Goods Sold	60,000.00	53,650.97	(6,349.03)	80,992.78	60,000.00	41,500.00	(18,500.00)
Repairs and Maintenance	45,000.00	7,288.03	(37,711.97)	28,438.49	45,000.00	16,754.00	(28,246.00)
Bear Supplies	32,000.00	28,081.39	(3,918.61)	33,656.55	32,000.00	32,000.00	0.00
Programs and Events	7,000.00	51,781.26	44,781.26	8,183.18	7,000.00	52,000.00	45,000.00
Advertising	8,000.00	6,298.57	(1,701.43)	6,674.20	8,000.00	8,000.00	0.00
Chemicals for Pool	3,000.00	10,884.72	7,884.72	7,556.81	3,000.00	8,000.00	5,000.00
Other Materials and Supplies	25,250.00	42,765.66	17,515.66	33,252.91	25,250.00	28,750.00	3,500.00
Utilities	80,070.00	75,292.56	(4,777.44)	71,916.17	80,070.00	75,870.00	(4,200.00)
Insurance	21,100.00	22,822.96	1,722.96	20,908.44	21,100.00	25,500.00	4,400.00
Professional Fees	0.00	0.00	0.00	0.00	0.00	125,000.00	125,000.00
Other - interest on LTD ( FENCE)	8,571.00	9,020.41	449.41	7,607.68	8,571.00	7,954.00	(617.00)
Transfer to Reserves	10,000.00	43,827.31	33,827.31	18,802.00	10,000.00	10,000.00	0.00
<b>Total Expenses</b>	<b>809,155.00</b>	<b>800,691.72</b>	<b>(8,463.28)</b>	<b>818,662.40</b>	<b>809,155.00</b>	<b>933,105.00</b>	<b>123,950.00</b>
<b>Total Expense</b>	<b>809,155.00</b>	<b>800,691.72</b>	<b>(8,463.28)</b>	<b>818,662.40</b>	<b>809,155.00</b>	<b>933,105.00</b>	<b>123,950.00</b>
<b>Total GENERAL FUND</b>	<b>410,700.00</b>	<b>386,394.78</b>	<b>(24,305.22)</b>	<b>453,183.33</b>	<b>410,700.00</b>	<b>425,605.00</b>	<b>14,905.00</b>
<b>Total Surplus (-)/Deficit</b>	<b>410,700.00</b>	<b>386,394.78</b>	<b>(24,305.22)</b>	<b>453,183.33</b>	<b>410,700.00</b>	<b>425,605.00</b>	<b>14,905.00</b>