

|                                                                                                     |                                                            |
|-----------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| <br><b>COBOURG</b> | <b>THE CORPORATION OF THE TOWN OF COBOURG</b>              |
|                                                                                                     | <b>STAFF REPORT</b>                                        |
| TO:                                                                                                 | Mayor and Council Members                                  |
| FROM:<br>TITLE:                                                                                     | Ian D. Davey<br>Treasurer / Director of Corporate Services |
| DATE OF MEETING:                                                                                    | October 5, 2020                                            |
| TITLE / SUBJECT:                                                                                    | Second Quarter 2020 – Operating Budget Variance Report     |
| REPORT DATE:                                                                                        | September 23, 2020                                         |

1.0 STRATEGIC PLAN

Not applicable

2.0 PUBLIC ENGAGEMENT

Not applicable

3.0 RECOMMENDATION

That Council receive the Second Quarter 2020 Operating Budget Variance Report for information purposes.

4.0 ORIGIN

This budget variance report covers the period from January 1, 2020 through June 30, 2020 and is intended for information purposes. When reviewing this report, please keep in mind that seasonality plays a significant role in some of the departmental variances being shown. Also please keep in mind that most of the Pandemic financial impacts did not occur until March 13, 2020 so they will start to be reflected in this variance report for the second quarter.

5.0 BACKGROUND

The 2020 Operating Budget was approved by Council on February 3, 2020 by Resolution 22 – 20. The purpose of this report is to provide a comparison of the actual results to June 30, 2020 to the approved 2020 operating budget.

The report for the second quarter of 2019 dated September 5, 2019 as presented at Council on September 9, 2019 has been attached for your reference and comparison purposes.

## 6.0 ANALYSIS

The **first** page of the report is a summary of the **Revenue and Expenditures** by category.

The **revenues** represent those items specifically noted within each category of the municipal operating budget. The first column represents the total annual budget, the second column is the actual revenue recorded to the end of March 2020, the third column is the actual revenue recorded to the end of June 2020, the fourth column is the remaining amount to reach budget over the second half of the year and the fifth column is the percentage required to meet budget.

Approximately 37.50% of the total budgeted revenue from sources other than property taxes have been received to the end of June 2020 after allowing for the shortfall in the Other Direct Revenue category. The Other Direct Revenue is showing as a negative amount at June 30, 2020 as a result of two significant property tax appeals having been processed to date. The first involved the Walmart property and the second was for the Home Depot property. Both appeals involved multiple years.

The impact of the pandemic can be reflected in the Parks and Recreation, Culture and Community and Commercial and Economic lines as these are all impacted significantly by User Fees. With some of these facilities starting to open at varying points in the second half of 2020, the third quarter may show some improvement. This will depend completely on the severity of a second wave of the pandemic.

Property tax collections remain strong through the first half of 2020 despite the deferral options provided to taxpayers as most opted to stay current on their 2020 payments.

The **expenditures** portion of page 1 has the same columns with the first column representing the total annual budget, the second column is the actual expenditure to March 31, 2020, the third column is the actual expenditures recorded to June 30, 2020, the fourth column is the budget available for the remainder of 2020 and the fifth column represents the remaining funds as a percentage of the total annual budget.

Approximately 43% of the total budgeted expenditures have been spent as of June 30, 2020. The reduction in staffing levels, particularly in the Parks and Recreation section, is reflected in the actual expenditures to June 30, 2020.

The difference between the total budgeted revenue of \$15,059,887 and the total budgeted expenditures of \$39,746,879 is shown at the bottom of the page in the

amount of **\$24,686,992** and represents the **Municipal Tax Levy** which agrees to the approved operating budget.

The **second** page of the report provides a further breakdown of the **revenue** received to June 30, 2020 by department which supports the figures shown on the summary page (Page 1).

The remaining pages, 3 to 5, provide a similar departmental breakdown of **expenditures** made to June 30, 2020 by department and support the expenditure amounts as shown on the summary page (Page 1).

A 2020 **capital projects** status report will be provided to Council as a separate report as part of the upcoming financial update to Council on the impact of the pandemic.

7.0 FINANCIAL IMPLICATIONS/BUDGET IMPACT

Not applicable.

8.0 CONCLUSION

This report has been provided to Council and Members of the Public for information purposes.

If there are specific questions on any of this information, I would be pleased to provide an answer to them.

9.0 POLICIES AFFECTING THE PROPOSAL

Not applicable

10.0 COMMUNICATION RESULTS

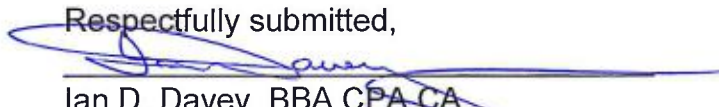
The report is a public document prepared internally and intended as high level overview of the results of operations of the municipality for the first half of 2020 and is available to anyone wanting to review it.

11.0 ATTACHMENTS

Second Quarter 2020 – Operating Budget Variance Report  
Second Quarter 2019 – Operating Budget Variance Report

12.0 AUTHORIZATION ACKNOWLEDGMENT

Respectfully submitted,



Ian D. Davey, BBA CPA CA

Treasurer / Director of Corporate Services  
Council operating budget report Q2 2020

# **TOWN OF COBOURG**

## **OPERATING BUDGET**

## **VARIANCE REPORT**

**SECOND QUARTER – 2020**

**JANUARY 1, 2020 to JUNE 30, 2020**

Prepared and submitted by:  
Ian D. Davey BBA CPA CA  
Treasurer/Director of Corporate Services  
September 23, 2020

**TOWN OF COBOURG**

**BUDGET VARIANCE REPORT**

**FOR THE PERIOD ENDED JUNE 30, 2020**

**SUMMARY**

|                        | <b>ANNUAL<br/>BUDGET</b> | <b>YTD<br/>MARCH 31/20</b> | <b>YTD<br/>JUNE 30/20</b> | <b>\$<br/>REMAINING<br/>BUDGET</b> | <b>%<br/>REMAINING<br/>BUDGET</b> |
|------------------------|--------------------------|----------------------------|---------------------------|------------------------------------|-----------------------------------|
| <b>REVENUE</b>         |                          |                            |                           |                                    |                                   |
| General government     | 198,500.00               | 54,571.02                  | 73,834.02                 | 124,665.98                         | 62.80                             |
| Protection services    | 3,455,132.00             | 732,468.77                 | 1,723,010.11              | 1,732,121.89                       | 50.13                             |
| Public Works           | 880,500.00               | 81,624.14                  | 96,761.83                 | 783,738.17                         | 89.01                             |
| Environmental          | 6,535,755.00             | 1,496,310.74               | 2,718,244.45              | 3,817,510.55                       | 58.41                             |
| Parks & Recreation     | 2,848,040.00             | 295,060.63                 | 422,780.67                | 2,425,259.33                       | 85.16                             |
| Culture & Community    | 203,050.00               | 36,179.06                  | 27,774.73                 | 175,275.27                         | 86.32                             |
| Planning & Residential | 130,000.00               | 34,014.63                  | 55,029.83                 | 74,970.17                          | 57.67                             |
| Commercial & Economic  | 172,000.00               | 15,391.92                  | 15,942.92                 | 156,057.08                         | 90.73                             |
| Other Direct Revenue   | 636,910.00               | 150,465.00                 | -268,306.00               | 905,216.00                         | 142.13                            |
|                        | <u>15,059,887.00</u>     | <u>2,896,085.91</u>        | <u>5,133,378.56</u>       | <u>10,194,814.44</u>               | <u>67.70</u>                      |

**EXPENDITURES**

|                        |                      |                     |                      |                      |              |
|------------------------|----------------------|---------------------|----------------------|----------------------|--------------|
| General government     | 3,484,696.00         | 783,911.00          | 1,539,739.15         | 1,944,956.85         | 55.81        |
| Protection             | 13,288,638.00        | 3,330,416.96        | 6,448,040.33         | 6,840,597.67         | 51.48        |
| Public Works           | 5,856,481.00         | 1,335,825.56        | 2,352,315.51         | 3,504,165.49         | 59.83        |
| Environmental          | 6,659,680.00         | 1,284,757.10        | 2,848,215.23         | 3,811,464.77         | 57.23        |
| Social & Family        | 31,000.00            | 23,923.84           | 12,094.84            | 18,905.16            | 60.98        |
| Parks & Recreation     | 6,750,536.00         | 1,100,220.92        | 2,220,483.36         | 4,530,052.64         | 67.11        |
| Culture & Community    | 1,932,497.00         | 664,454.05          | 991,753.81           | 940,743.19           | 48.68        |
| Planning & Residential | 585,773.00           | 118,061.47          | 240,014.09           | 345,758.91           | 59.03        |
| Commercial & Economic  | 805,594.00           | 125,901.03          | 271,506.53           | 534,087.47           | 66.30        |
| Capital Levy           | 351,984.00           | 87,996.00           | 175,992.00           | 175,992.00           | 50.00        |
|                        | <u>39,746,879.00</u> | <u>8,855,467.93</u> | <u>16,924,162.85</u> | <u>22,646,724.15</u> | <u>56.98</u> |

**MUNICIPAL LEVY**

24,686,992.00

## TOWN OF COBOURG

## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2020

| REVENUE                           | ANNUAL<br>BUDGET | YTD<br>MARCH 31/20 | YTD<br>JUNE 30/20 | \$<br>REMAINING<br>BUDGET | %<br>REMAINING<br>BUDGET |
|-----------------------------------|------------------|--------------------|-------------------|---------------------------|--------------------------|
| <b>GENERAL GOVERNMENT</b>         |                  |                    |                   |                           |                          |
| Clerks                            | 171,300          | 49,566.02          | 64,909.02         | 106,390.98                | 62.11                    |
| Finance                           | 19,000           | 5,005.00           | 8,925.00          | 10,075.00                 | 53.03                    |
|                                   | 190,300          | 54,571.02          | 73,834.02         | 116,465.98                | 61.20                    |
| <b>PROTECTION SERVICES</b>        |                  |                    |                   |                           |                          |
| Fire                              | 13,500           | 3,505.50           | 3,805.50          | 9,694.50                  | 71.81                    |
| Police                            | 65,000           | 9,979.43           | 10,102.92         | 54,897.08                 | 84.46                    |
| Police - Business Services        | 2,947,632        | 643,042.53         | 1,558,397.90      | 1,389,234.10              | 47.13                    |
| Building Department               | 410,000          | 72,941.31          | 141,653.79        | 268,346.21                | 65.45                    |
| Property Standards                | 19,000           | 3,000.00           | 9,050.00          | 9,950.00                  | 52.37                    |
|                                   | 3,455,132        | 732,468.77         | 1,723,010.11      | 1,732,121.89              | 50.13                    |
| <b>PUBLIC WORKS</b>               |                  |                    |                   |                           |                          |
| Engineering review fees           | 70,000           | 0.00               | 6,926.00          | 63,074.00                 | 90.11                    |
| Parking enforcement               | 687,500          | 55,153.29          | 61,839.62         | 625,660.38                | 91.01                    |
| Transit                           | 123,000          | 26,470.85          | 27,996.21         | 95,003.79                 | 77.24                    |
|                                   | 880,500          | 81,624.14          | 96,761.83         | 783,738.17                | 89.01                    |
| <b>ENVIRONMENTAL</b>              |                  |                    |                   |                           |                          |
| WPCP 1                            | 6,535,755        | 1,496,310.74       | 2,718,244.45      | 3,817,510.55              | 58.41                    |
| <b>PARKS &amp; RECREATION</b>     |                  |                    |                   |                           |                          |
| Parks Administration              | 156,000          | 980.00             | 555.00            | 155,445.00                | 99.64                    |
| Marina                            | 707,540          | -1,363.00          | 32,199.18         | 675,340.82                | 95.45                    |
| Trailer Park                      | 313,000          | 1,512.00           | 1,044.00          | 311,956.00                | 99.67                    |
| Dredging                          | 105,000          | 0.00               | 44,647.20         | 60,352.80                 | 57.48                    |
| Arena                             | 26,200           | 9,825.00           | 12,100.00         | 14,100.00                 | 53.82                    |
| Cobourg Community Centre          | 1,400,570        | 267,466.18         | 295,257.62        | 1,105,312.38              | 78.92                    |
| Seniors Activity Centre           | 102,730          | 16,640.45          | 36,977.67         | 65,752.33                 | 64.00                    |
| Legion Fields                     | 37,000           | 0.00               | 0.00              | 37,000.00                 | 100.00                   |
|                                   | 2,848,040        | 295,060.63         | 422,780.67        | 2,425,259.33              | 85.16                    |
| <b>CULTURE &amp; COMMUNITY</b>    |                  |                    |                   |                           |                          |
| Concert Hall                      | 181,050          | 20,563.57          | 12,454.24         | 168,595.76                | 93.12                    |
| Market Building                   | 22,000           | 15,615.49          | 15,320.49         | 6,679.51                  | 30.36                    |
|                                   | 203,050          | 36,179.06          | 27,774.73         | 175,275.27                | 86.32                    |
| <b>PLANNING &amp; RESIDENTIAL</b> |                  |                    |                   |                           |                          |
| Planning                          | 115,000          | 32,814.63          | 48,554.83         | 66,445.17                 | 57.78                    |
| Comm. of Adjustment               | 15,000           | 1,200.00           | 6,475.00          | 8,525.00                  | 56.83                    |
|                                   | 130,000          | 34,014.63          | 55,029.83         | 74,970.17                 | 57.67                    |
| <b>COMMERCIAL &amp; ECONOMIC</b>  |                  |                    |                   |                           |                          |
| Venture 13                        | 127,500          | 15,337.50          | 15,887.50         | 111,612.50                | 87.54                    |
| Tourism                           | 44,500           | 54.42              | 55.42             | 44,444.58                 | 99.88                    |
|                                   | 172,000          | 15,391.92          | 15,942.92         | 156,057.08                | 90.73                    |

## TOWN OF COBOURG

## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2020

## EXPENDITURES

|                            | ANNUAL<br>BUDGET | YTD<br>MARCH 31/20 | YTD<br>JUNE 30/20 | \$<br>REMAINING<br>BUDGET | %<br>REMAINING<br>BUDGET |
|----------------------------|------------------|--------------------|-------------------|---------------------------|--------------------------|
| <b>GENERAL GOVERNMENT</b>  |                  |                    |                   |                           |                          |
| Council                    | 355,930          | 77,734.34          | 188,625.35        | 167,304.65                | 47.00                    |
| CAO                        | 260,877          | 11,451.39          | 21,037.64         | 239,839.36                | 91.94                    |
| Clerks                     | 484,184          | 109,167.58         | 192,953.95        | 291,230.05                | 60.15                    |
| Finance                    | 679,206          | 192,863.21         | 361,951.67        | 317,254.33                | 46.71                    |
| Information Technology     | 340,530          | 79,854.24          | 162,548.98        | 177,981.02                | 52.27                    |
| Communications             | 255,514          | 99,749.62          | 162,106.14        | 93,407.86                 | 36.56                    |
| Victoria Hall              | 722,047          | 145,821.50         | 311,014.30        | 411,032.70                | 56.93                    |
| Financial                  | -144,000         | -36,000.00         | -72,000.00        | -72,000.00                | 50.00                    |
| Personnel                  | 517,558          | 99,914.17          | 208,146.17        | 309,411.83                | 59.78                    |
| Health & Safety            | 12,850           | 3,354.95           | 3,354.95          | 9,495.05                  | 73.89                    |
|                            | 3,484,696        | 783,911.00         | 1,539,739.15      | 1,944,956.85              | 55.81                    |
| <b>PROTECTION SERVICES</b> |                  |                    |                   |                           |                          |
| Fire                       | 2,995,435        | 652,554.80         | 1,365,907.84      | 1,629,527.16              | 54.40                    |
| Police                     | 5,763,486        | 1,642,822.13       | 3,082,430.41      | 2,681,055.59              | 46.52                    |
| Police Service Board       | 87,467           | 18,888.15          | 40,261.02         | 47,205.98                 | 53.97                    |
| Court Security             | 296,127          | 207,960.27         | 364,407.66        | -68,280.66                | -23.06                   |
| Police Facilities          | 159,900          | 32,863.95          | 75,683.38         | 84,216.62                 | 52.67                    |
| Business Services          | 2,947,632        | 538,130.73         | 1,059,150.41      | 1,888,481.59              | 64.07                    |
| Communications Centre      | 0                | 0.00               | 0.00              | 0.00                      | 0.00                     |
| Conservation Authority     | 248,100          | 62,025.00          | 124,050.07        | 124,049.93                | 50.00                    |
| Animal Control             | 101,632          | 32,033.80          | 57,291.48         | 44,340.52                 | 43.63                    |
| Building Department        | 410,000          | 67,121.63          | 136,679.46        | 273,320.54                | 66.66                    |
| Property Standards         | 93,353           | 12,028.94          | 27,123.23         | 66,229.77                 | 70.95                    |
| Emergency Management       | 136,456          | 43,122.86          | 65,256.89         | 71,199.11                 | 52.18                    |
| By-Law Enforcement         | 49,050           | 20,864.70          | 49,798.48         | -748.48                   | -1.53                    |
|                            | 13,288,638       | 3,330,416.96       | 6,448,040.33      | 6,840,597.67              | 51.48                    |
| <b>PUBLIC WORKS</b>        |                  |                    |                   |                           |                          |
| Engineering                | 402,258          | 68,280.69          | 130,011.91        | 272,246.09                | 67.68                    |
| GIS                        | 184,557          | 44,546.68          | 87,956.34         | 96,600.66                 | 52.34                    |
| Public Works               | 2,284,891        | 412,879.03         | 820,432.37        | 1,464,458.63              | 64.09                    |
| Bridges                    | 1,150            | 266.56             | 266.56            | 883.44                    | 76.82                    |
| Roadside Grass             | 0                | 303.06             | 5,484.89          | -5,484.89                 | 0.00                     |
| Forestry (moved to parks)  | 0                | 0.00               | 0.00              | 0.00                      | 0.00                     |
| Storm Drain System         | 50,000           | 22,836.04          | 83,242.52         | -33,242.52                | -66.49                   |
| Roadside Litter            | 31,100           | 5,227.29           | 44,669.72         | -13,569.72                | -43.63                   |
| Hardtop Maintenance        | 93,500           | 15,085.23          | 41,049.36         | 52,450.64                 | 56.10                    |
| Safety Devices             | 136,000          | 51,104.57          | 83,213.77         | 52,786.23                 | 38.81                    |
| Winter Maintenance         | 160,500          | 179,736.33         | 186,131.40        | -25,631.40                | -15.97                   |
| Long-term debt             | 512,700          | 128,750.00         | 256,350.00        | 256,350.00                | 50.00                    |
| Sidewalks                  | 49,500           | 8,247.25           | 25,185.53         | 24,314.47                 | 49.12                    |
| Parking Lots               | 137,275          | 40,058.23          | 54,278.15         | 82,996.85                 | 60.46                    |
| Parking enforcement        | 550,225          | 30,718.65          | 31,776.74         | 518,448.26                | 94.22                    |
| Transit                    | 875,526          | 223,233.63         | 342,440.50        | 533,085.50                | 60.89                    |
| Crossing Guards            | 77,999           | 17,869.82          | 17,869.82         | 60,129.18                 | 77.09                    |
| Street Lighting            | 309,300          | 86,682.50          | 141,955.93        | 167,344.07                | 54.10                    |
|                            | 5,856,481        | 1,335,825.56       | 2,352,315.51      | 3,504,165.49              | 59.83                    |

## TOWN OF COBOURG

## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2020

## EXPENDITURES

|                                     | ANNUAL<br>BUDGET | YTD<br>MARCH 31/20 | YTD<br>JUNE 30/20 | \$<br>REMAINING<br>BUDGET | %<br>REMAINING<br>BUDGET |
|-------------------------------------|------------------|--------------------|-------------------|---------------------------|--------------------------|
| <b>ENVIRONMENTAL</b>                |                  |                    |                   |                           |                          |
| WPCP 1                              | 1,742,320        | 281,086.80         | 718,321.38        | 1,023,998.62              | 58.77                    |
| WPCP 2                              | 1,443,851        | 217,737.25         | 544,579.98        | 899,271.02                | 62.28                    |
| Sanitary Sewer Pumphouses           | 68,544           | 11,788.61          | 25,526.51         | 43,017.49                 | 62.76                    |
| Sanitary Sewer System               | 540,335          | 56,601.04          | 128,589.03        | 411,745.97                | 76.20                    |
| Transfer to Sanitary Reserve        | 2,740,705        | 685,176.25         | 1,370,352.50      | 1,370,352.50              | 50.00                    |
| Storm Sewer Pumphouses              | 28,925           | 4,303.22           | 7,208.34          | 21,716.66                 | 75.08                    |
| Garbage Collection                  | 6,000            | 5,813.93           | 9,137.49          | -3,137.49                 | -52.29                   |
| Landfill - long-term debt           | 89,000           | 22,250.00          | 44,500.00         | 44,500.00                 | 50.00                    |
|                                     | 6,659,680        | 1,284,757.10       | 2,848,215.23      | 3,811,464.77              | 57.23                    |
| <b>SOCIAL &amp; FAMILY SERVICES</b> |                  |                    |                   |                           |                          |
| St Peter's Court                    | 0                | 0.00               |                   | 0.00                      | 0.00                     |
| Greenwood Coalition                 | 6,000            | 6,000.00           | 6,000.00          | 0.00                      | 0.00                     |
| Physician Recruitment               | 0                | 0.00               | 0.00              | 0.00                      | 0.00                     |
| Northumberland Hospice              | 0                | 0.00               | 0.00              | 0.00                      | 0.00                     |
| Affordable Housing                  | 25,000           | 17,923.84          | 6,094.84          | 18,905.16                 | 75.62                    |
|                                     | 31,000           | 23,923.84          | 12,094.84         | 18,905.16                 | 60.98                    |
| <b>PARKS &amp; RECREATION</b>       |                  |                    |                   |                           |                          |
| Parks Administration                | 1,630,655        | 222,514.30         | 443,974.28        | 1,186,680.72              | 72.77                    |
| Horticulture                        | 70,200           | 46,719.79          | 95,784.88         | -25,584.88                | -36.45                   |
| Parks Maintenance                   | 252,900          | 78,427.18          | 146,248.31        | 106,651.69                | 42.17                    |
| Forestry Services                   | 248,429          | 43,776.47          | 69,937.29         | 178,491.71                | 71.85                    |
| Parks Athletic Fields               | 31,500           | 459.82             | 541.62            | 30,958.38                 | 98.28                    |
| Parks Turf Maintenance              | 12,000           | 1,419.55           | 5,909.83          | 6,090.17                  | 50.75                    |
| <b>Subtotal</b>                     | 2,245,684        | 393,317.11         | 762,396.21        | 1,483,288                 | 66.05                    |
| Centennial Pool                     | 24,000           | 933.23             | 2,858.74          | 21,141.26                 | 88.09                    |
| Outdoor Rink / Fountain             | 43,300           | 7,495.53           | 18,383.86         | 24,916.14                 | 57.54                    |
| Parks - long-term debt              | 89,000           | 22,250.00          | 44,500.00         | 44,500.00                 | 50.00                    |
| Marina                              | 707,540          | 70,411.70          | 166,786.98        | 540,753.02                | 76.43                    |
| Trailer Park                        | 184,413          | 13,259.80          | 31,531.90         | 152,881.10                | 82.90                    |
| Beach Washrooms                     | 48,000           | 2,467.64           | 3,342.43          | 44,657.57                 | 93.04                    |
| Harbour / Walkway                   | 199,840          | 11,778.18          | 27,563.78         | 172,276.22                | 86.21                    |
| Dredging                            | 148,055          | 13,338.69          | 61,809.51         | 86,245.49                 | 58.25                    |
| Arena                               | 115,250          | 39,262.83          | 110,917.86        | 4,332.14                  | 3.76                     |
| Cobourg Community Centre            | 2,631,277        | 468,616.90         | 887,602.90        | 1,743,674.10              | 66.27                    |
| Seniors Activity Centre             | 233,372          | 41,475.76          | 72,284.27         | 161,087.73                | 69.03                    |
| Legion Fields                       | 39,800           | 5,313.55           | 9,904.92          | 29,895.08                 | 75.11                    |
| Acquatics / Lifeguards              | 204,805          | 51,250.00          | 102,500.00        | 102,305.00                | 49.95                    |
| Transfer from Reserves              | -163,800         | -40,950.00         | -81,900.00        | -81,900.00                | 50.00                    |
|                                     | 6,750,536        | 1,100,220.92       | 2,220,483.36      | 4,530,052.64              | 67.11                    |
| <b>CULTURE &amp; COMMUNITY</b>      |                  |                    |                   |                           |                          |
| Cultural Administration             | 110,858          | 16,958.80          | 33,818.49         | 77,039.51                 | 69.49                    |
| Organizational grants               | 49,575           | 28,023.00          | 28,023.00         | 21,552.00                 | 43.47                    |
| Special Events                      | 340,289          | 61,209.60          | 83,827.03         | 256,461.97                | 75.37                    |
| Concert Hall                        | 375,225          | 66,796.41          | 115,394.55        | 259,830.45                | 69.25                    |
| Library                             | 932,700          | 440,000.00         | 662,315.04        | 270,384.96                | 28.99                    |
| Market Building                     | 18,250           | 2,002.90           | 4,367.24          | 13,882.76                 | 76.07                    |
| Art Gallery                         | 125,000          | 42,500.00          | 63,750.00         | 61,250.00                 | 49.00                    |
| Concert Band of Cobourg             | 20,600           | 16,963.34          | 20,258.46         | 341.54                    | 1.66                     |
| Library - Long Term Debt            | -40,000          | -10,000.00         | -20,000.00        | -20,000.00                | 50.00                    |
|                                     | 1,932,497        | 664,454.05         | 991,753.81        | 940,743.19                | 48.68                    |

TOWN OF COBOURG

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2020

EXPENDITURES

|                                   | ANNUAL<br>BUDGET | YTD<br>MARCH 31/20 | YTD<br>JUNE 30/20 | \$<br>REMAINING<br>BUDGET | %<br>REMAINING<br>BUDGET |
|-----------------------------------|------------------|--------------------|-------------------|---------------------------|--------------------------|
| <b>PLANNING &amp; RESIDENTIAL</b> |                  |                    |                   |                           |                          |
| Planning                          | 383,834          | 85,244.65          | 157,785.43        | 226,048.57                | 58.89                    |
| Comm. of Adjustment               | 79,557           | 10,800.62          | 23,411.91         | 56,145.09                 | 70.57                    |
| Heritage Committee                | 122,382          | 22,016.20          | 58,816.75         | 63,565.25                 | 51.94                    |
|                                   | <u>585,773</u>   | <u>118,061.47</u>  | <u>240,014.09</u> | <u>345,758.91</u>         | <u>59.03</u>             |
| <b>COMMERCIAL &amp; ECONOMIC</b>  |                  |                    |                   |                           |                          |
| Economic Development              | 185,224          | 34,282.79          | 71,514.56         | 113,709.44                | 61.39                    |
| Venture 13                        | 344,136          | 61,114.61          | 135,216.27        | 208,919.73                | 60.71                    |
| Tourism                           | 256,734          | 24,477.80          | 55,486.90         | 201,247.10                | 78.39                    |
| Henley Arcade                     | 4,600            | 1,814.99           | 2,523.89          | 2,076.11                  | 45.13                    |
| Old Firehall Theatre              | 7,625            | 1,406.25           | 2,812.50          | 4,812.50                  | 63.11                    |
| Dressler House                    | 7,275            | 2,804.59           | 3,952.41          | 3,322.59                  | 45.67                    |
|                                   | <u>805,594</u>   | <u>125,901.03</u>  | <u>271,506.53</u> | <u>534,087.47</u>         | <u>66.30</u>             |

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|                                                                                                     |                                                    |
|-----------------------------------------------------------------------------------------------------|----------------------------------------------------|
| <br><b>COBOURG</b> | <b>THE CORPORATION OF THE TOWN OF COBOURG</b>      |
|                                                                                                     | <b>STAFF REPORT</b>                                |
| TO:                                                                                                 | Mayor and Council Members                          |
| FROM:                                                                                               | Ian D. Davey                                       |
| TITLE:                                                                                              | Treasurer / Director of Corporate Services         |
| DATE OF MEETING:                                                                                    | September 9, 2019                                  |
| TITLE / SUBJECT:                                                                                    | First Half 2019 – Operating Budget Variance Report |
| REPORT DATE:                                                                                        | September 5, 2019                                  |

1.0 STRATEGIC PLAN

Not applicable

2.0 PUBLIC ENGAGEMENT

Not applicable

3.0 RECOMMENDATION

That Council receive the First Half 2019 Operating Budget Variance Report for information purposes.

4.0 ORIGIN

This budget variance report covers the period from January 1, 2019 through June 30, 2019 and is intended for information purposes. When reviewing this report, please keep in mind that seasonality may play a role in some of the departmental variances being shown.

5.0 BACKGROUND

The 2019 Operating Budget was approved by Council on April 8, 2019 by Resolution 98 – 19. The purpose of this report is to provide a comparison of the actual results for the first half of 2019 to the approved annual operating budget.

The report to the end of the third quarter of 2019 will be provided to Council at the meeting of November 11, 2019 and will incorporate a report on the 2019 Capital Budget for the first three quarters of 2019.

## 6.0 ANALYSIS

The **first** page of the report is a summary of the **Revenue and Expenditures** by category.

The **revenues** represent those items specifically noted within each category of the municipal operating budget. The first column represents the total annual budget, the second column is the actual revenue recorded to the end of March 2019, the third column is the actual revenue recorded to the end of June 2019, and the fourth column is the remaining amount to reach budget over the remainder of the year and the fifth column is the percentage required to meet budget.

Approximately 43% of the total budgeted revenue from sources other than property taxes have been received to the end of June 2019.

The **expenditures** portion of page 1 has the same columns with the first column representing the total annual budget, the second column is the actual expenditure to March 31, 2019, the third column is the actual expenditure to June 30, 2019, the fourth column is the budget available for the remainder of 2019 and the fifth column represents the remaining funds as a percentage of the total annual budget.

Approximately 46% of the total budgeted expenditures have been spent as of June 30, 2019.

The difference between the total budgeted revenue of \$14,375,614 and the total budgeted expenditures of \$38,361,143 is shown at the bottom of the page in the amount of **\$23,985,529** and represents the **Municipal Tax Levy** which agrees to the approved operating budget.

The **second** page of the report provides a further breakdown of the **revenue** received to June 30, 2019 by department which supports the figures shown on the summary page (Page 1).

The remaining pages, 3 to 5, provide a similar departmental breakdown of **expenditures** made to June 30, 2019 by department and support the expenditure amounts as shown on the summary page (Page 1).

A **capital projects** report will be provided to Council at a later date and has not been included with this report.

## 7.0 FINANCIAL IMPLICATIONS/BUDGET IMPACT

Not applicable.

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8.0 CONCLUSION

This report has been provided to Council and Members of the Public for information purposes.

If there are specific questions on any of this information, I would be pleased to provide an answer to them.

9.0 POLICIES AFFECTING THE PROPOSAL

Not applicable

10.0 COMMUNICATION RESULTS

The report is a public document prepared internally and intended as high level overview of the results of operations of the municipality for the first half of 2019 and is available to anyone wanting to review it.

11.0 ATTACHMENTS

First Half 2019 – Operating Budget Variance Report

12.0 AUTHORIZATION ACKNOWLEDGMENT

Respectfully submitted,

COPY

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Ian D. Davey, BBA CPA CA  
Treasurer / Director of Corporate Services

**COPY**

# **TOWN OF COBOURG**

## **OPERATING BUDGET VARIANCE REPORT**

**FIRST HALF – 2019**

**JANUARY 1, 2019 to JUNE 30, 2019**

Prepared and submitted by:  
Ian D. Davey BBA CPA CA  
Treasurer / Director of Corporate Services  
September 5, 2019

## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2019

COPY

| SUMMARY                | ANNUAL<br>BUDGET | 2019<br>YTD<br>MARCH 31/19 | 2019<br>YTD<br>JUNE 30/19 | \$<br>REMAINING<br>BUDGET | %<br>REMAINING<br>BUDGET |
|------------------------|------------------|----------------------------|---------------------------|---------------------------|--------------------------|
| <b>REVENUE</b>         |                  |                            |                           |                           |                          |
| General government     | 195,700.00       | 42,482.00                  | 92,098.90                 | 103,601.10                | 52.94                    |
| Protection services    | 2,945,858.00     | 666,040.50                 | 1,903,496.63              | 1,042,361.37              | 35.38                    |
| Public Works           | 834,900.00       | 95,094.87                  | 244,301.79                | 590,598.21                | 70.74                    |
| Environmental          | 6,209,232.00     | 1,198,678.52               | 2,184,127.49              | 4,025,104.51              | 64.82                    |
| Parks & Recreation     | 2,979,649.00     | 378,955.70                 | 1,125,052.84              | 1,854,596.16              | 62.24                    |
| Culture & Community    | 188,850.00       | 34,055.67                  | 75,144.42                 | 113,705.58                | 60.21                    |
| Planning & Residential | 85,000.00        | 46,460.00                  | 83,425.00                 | 1,575.00                  | 1.85                     |
| Commercial & Economic  | 187,325.00       | 11,663.27                  | 66,523.52                 | 120,801.48                | 64.49                    |
| Other Direct Revenue   | 749,100.00       | 114,567.26                 | 350,372.09                | 398,727.91                | 53.23                    |
|                        | 14,375,614.00    | 2,587,997.79               | 5,774,170.59              | 8,251,071.32              | 57.40                    |
|                        | =====            | =====                      | =====                     | =====                     | =====                    |
| <b>EXPENDITURES</b>    |                  |                            |                           |                           |                          |
| General government     | 3,503,628.00     | 771,871.15                 | 1,729,000.98              | 1,774,627.02              | 50.65                    |
| Protection             | 12,684,447.00    | 2,990,342.21               | 5,964,561.96              | 6,719,885.04              | 52.98                    |
| Public Works           | 5,444,827.00     | 1,427,071.76               | 2,499,099.77              | 2,945,727.23              | 54.10                    |
| Environmental          | 6,365,157.00     | 1,280,486.12               | 2,807,221.70              | 3,557,935.30              | 55.90                    |
| Social & Family        | 196,500.00       | 0.00                       | 0.00                      | 196,500.00                | 100.00                   |
| Parks & Recreation     | 6,802,764.00     | 1,217,939.56               | 2,868,489.34              | 3,934,274.66              | 57.83                    |
| Culture & Community    | 1,821,169.00     | 544,500.51                 | 1,056,430.47              | 764,738.53                | 41.99                    |
| Planning & Residential | 541,097.00       | 142,969.83                 | 266,222.65                | 274,874.35                | 50.80                    |
| Commercial & Economic  | 847,554.00       | 177,815.22                 | 377,778.12                | 469,775.88                | 55.43                    |
| Capital Levy           | 154,000.00       | 38,500.00                  | 77,000.00                 | 77,000.00                 | 50.00                    |
|                        | 38,361,143.00    | 8,591,496.36               | 17,568,804.99             | 20,715,338.01             | 54.00                    |
|                        | =====            | =====                      | =====                     | =====                     | =====                    |
| <b>MUNICIPAL LEVY</b>  | 23,985,529.00    |                            |                           |                           |                          |
|                        | =====            |                            |                           |                           |                          |

## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2019

COPY

| REVENUE                           | ANNUAL<br>BUDGET | 2019<br>YTD<br>MARCH 31/19 | 2019<br>YTD<br>JUNE 30/19 | \$<br>REMAINING<br>BUDGET | %<br>REMAINING<br>BUDGET |
|-----------------------------------|------------------|----------------------------|---------------------------|---------------------------|--------------------------|
| <b>GENERAL GOVERNMENT</b>         |                  |                            |                           |                           |                          |
| Clerks                            | 177,700          | 39,157.00                  | 82,158.90                 | 95,541.10                 | 53.77                    |
| Finance                           | 18,000           | 3,325.00                   | 9,940.00                  | 8,060.00                  | 44.78                    |
|                                   | 195,700          | 42,482.00                  | 92,098.90                 | 103,601.10                | 52.94                    |
| <b>PROTECTION SERVICES</b>        |                  |                            |                           |                           |                          |
| Fire                              | 13,500           | 3,224.75                   | 1,464.75                  | 12,035.25                 | 89.15                    |
| Police                            | 65,000           | 12,733.15                  | 25,017.89                 | 39,982.11                 | 61.51                    |
| Police - Business Services        | 2,438,358        | 627,462.35                 | 1,791,629.86              | 646,728.14                | 26.52                    |
| Building Department               | 410,000          | 20,920.25                  | 77,954.13                 | 332,045.87                | 80.99                    |
| Property Standards                | 19,000           | 1,700.00                   | 7,430.00                  | 11,570.00                 | 60.89                    |
|                                   | 2,945,858        | 666,040.50                 | 1,903,496.63              | 1,042,361.37              | 35.38                    |
| <b>PUBLIC WORKS</b>               |                  |                            |                           |                           |                          |
| Engineering review fees           | 60,000           | 0.00                       | 10,000.00                 | 50,000.00                 | 83.33                    |
| Parking enforcement               | 615,000          | 62,202.17                  | 163,438.19                | 451,561.81                | 73.42                    |
| Transit                           | 159,900          | 32,892.70                  | 70,863.60                 | 89,036.40                 | 55.68                    |
|                                   | 834,900          | 95,094.87                  | 244,301.79                | 590,598.21                | 70.74                    |
| <b>ENVIRONMENTAL</b>              |                  |                            |                           |                           |                          |
| WPCP 1                            | 6,209,232        | 1,198,678.52               | 2,184,127.49              | 4,025,104.51              | 64.82                    |
| <b>PARKS &amp; RECREATION</b>     |                  |                            |                           |                           |                          |
| Parks Administration              | 141,000          | 1,558.00                   | 65,186.00                 | 75,814.00                 | 53.77                    |
| Marina                            | 760,140          | 10,367.90                  | 324,029.68                | 436,110.32                | 57.37                    |
| Trailer Park                      | 310,700          | 1,848.00                   | 94,600.95                 | 216,099.05                | 69.55                    |
| Dredging                          | 147,000          | 0.00                       | 0.00                      | 147,000.00                | 100.00                   |
| Arena                             | 146,900          | 47,750.20                  | 51,362.35                 | 95,537.65                 | 65.04                    |
| Cobourg Community Centre          | 1,345,699        | 297,079.98                 | 544,830.95                | 800,868.05                | 59.51                    |
| Seniors Activity Centre           | 86,210           | 20,351.62                  | 39,865.49                 | 46,344.51                 | 53.76                    |
| Legion Fields                     | 42,000           | 0.00                       | 5,177.42                  | 36,822.58                 | 87.67                    |
|                                   | 2,979,649        | 378,955.70                 | 1,125,052.84              | 1,854,596.16              | 62.24                    |
| <b>CULTURE &amp; COMMUNITY</b>    |                  |                            |                           |                           |                          |
| Concert Hall                      | 166,850          | 24,300.67                  | 60,149.42                 | 106,700.58                | 63.95                    |
| Market Building                   | 22,000           | 9,755.00                   | 14,995.00                 | 7,005.00                  | 31.84                    |
|                                   | 188,850          | 34,055.67                  | 75,144.42                 | 113,705.58                | 60.21                    |
| <b>PLANNING &amp; RESIDENTIAL</b> |                  |                            |                           |                           |                          |
| Planning                          | 75,000           | 41,510.00                  | 78,475.00                 | -3,475.00                 | -4.63                    |
| Comm. of Adjustment               | 10,000           | 4,950.00                   | 4,950.00                  | 5,050.00                  | 50.50                    |
|                                   | 85,000           | 46,460.00                  | 83,425.00                 | 1,575.00                  | 1.85                     |
| <b>COMMERCIAL &amp; ECONOMIC</b>  |                  |                            |                           |                           |                          |
| Venture 13                        | 149,825          | 11,650.00                  | 35,794.01                 | 114,030.99                | 76.11                    |
| Tourism                           | 37,500           | 13.27                      | 30,729.51                 | 6,770.49                  | 18.05                    |
|                                   | 187,325          | 11,663.27                  | 66,523.52                 | 120,801.48                | 64.49                    |

## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2019

COPY

| EXPENDITURES               | ANNUAL<br>BUDGET | 2019<br>YTD<br>MARCH 31/19 | 2019<br>YTD<br>JUNE 30/19 | \$<br>REMAINING<br>BUDGET | %<br>REMAINING<br>BUDGET |
|----------------------------|------------------|----------------------------|---------------------------|---------------------------|--------------------------|
| <b>GENERAL GOVERNMENT</b>  |                  |                            |                           |                           |                          |
| Council                    | 373,948          | 86,806.96                  | 163,408.43                | 210,539.57                | 56.30                    |
| CAO                        | 249,378          | 58,671.55                  | 118,689.93                | 130,688.07                | 52.41                    |
| Clerks                     | 464,326          | 120,213.98                 | 213,613.23                | 250,712.77                | 53.99                    |
| Finance                    | 661,388          | 164,002.47                 | 335,166.44                | 326,221.56                | 49.32                    |
| Information Technology     | 319,976          | 76,207.69                  | 160,025.15                | 159,950.85                | 49.99                    |
| Communications             | 209,179          | 39,079.03                  | 97,865.58                 | 111,313.42                | 53.21                    |
| Victoria Hall              | 686,118          | 140,680.79                 | 353,012.89                | 333,105.11                | 48.55                    |
| Financial                  | 144,500          | 48,026.85                  | 211,246.83                | -66,746.83                | -46.19                   |
| Personnel                  | 381,965          | 33,681.83                  | 64,762.61                 | 317,202.39                | 83.04                    |
| Health & Safety            | 12,850           | 4,500.00                   | 11,209.89                 | 1,640.11                  | 12.76                    |
|                            | 3,503,628        | 771,871.15                 | 1,729,000.98              | 1,774,627.02              | 50.65                    |
| <b>PROTECTION SERVICES</b> |                  |                            |                           |                           |                          |
| Fire                       | 2,940,731        | 684,104.40                 | 1,427,592.57              | 1,513,138.43              | 51.45                    |
| Police                     | 5,668,111        | 1,351,030.38               | 2,726,495.34              | 2,941,615.66              | 51.90                    |
| Police Service Board       | 81,015           | 17,681.45                  | 42,261.42                 | 38,753.58                 | 47.84                    |
| Court Security             | 359,612          | 234,568.98                 | 452,295.64                | -92,683.64                | -25.77                   |
| Police Facilities          | 155,800          | 17,212.09                  | 76,625.57                 | 79,174.43                 | 50.82                    |
| Business Services          | 2,438,358        | 419,975.62                 | 851,798.16                | 1,586,559.84              | 65.07                    |
| Communications Centre      | 0                | 0.00                       | 0.00                      | 0.00                      | 0.00                     |
| Conservation Authority     | 248,903          | 124,451.45                 | 124,451.45                | 124,451.55                | 50.00                    |
| Animal Control             | 99,748           | 24,787.00                  | 24,786.91                 | 74,961.09                 | 75.15                    |
| Building Department        | 410,000          | 56,594.97                  | 114,744.78                | 295,255.22                | 72.01                    |
| Property Standards         | 96,921           | 15,345.18                  | 32,745.89                 | 64,175.11                 | 66.21                    |
| Emergency Management       | 129,645          | 28,987.25                  | 58,851.22                 | 70,793.78                 | 54.61                    |
| By-Law Enforcement         | 55,603           | 15,603.44                  | 31,913.01                 | 23,689.99                 | 42.61                    |
|                            | 12,684,447       | 2,990,342.21               | 5,964,561.96              | 6,719,885.04              | 52.98                    |
| <b>PUBLIC WORKS</b>        |                  |                            |                           |                           |                          |
| Engineering                | 371,398          | 34,692.54                  | 86,727.71                 | 284,670.29                | 76.65                    |
| GIS                        | 191,719          | 119,877.70                 | 132,337.12                | 59,381.88                 | 30.97                    |
| Public Works               | 2,127,878        | 515,194.09                 | 849,746.52                | 1,278,131.48              | 60.07                    |
| Bridges                    | 1,150            | 0.00                       | 6,216.04                  | -5,066.04                 | -440.53                  |
| Roadside Grass             | 0                | 0.00                       | 3,385.38                  | -3,385.38                 | 0.00                     |
| Forestry (moved to parks)  | 0                | 0.00                       | 0.00                      | 0.00                      | 0.00                     |
| Storm Drain System         | 60,000           | 3,815.25                   | 39,566.62                 | 20,433.38                 | 34.06                    |
| Roadside Litter            | 41,100           | 7,723.50                   | 30,825.72                 | 10,274.28                 | 25.00                    |
| Hardtop Maintenance        | 93,000           | 12,355.58                  | 22,782.42                 | 70,217.58                 | 75.50                    |
| Safety Devices             | 135,650          | 37,286.91                  | 75,946.45                 | 59,703.55                 | 44.01                    |
| Winter Maintenance         | 181,500          | 261,661.79                 | 282,999.66                | -101,499.66               | -55.92                   |
| Long-term debt             | 309,000          | 77,250.00                  | 154,500.00                | 154,500.00                | 50.00                    |
| Sidewalks                  | 51,800           | 3,897.15                   | 26,068.43                 | 25,731.57                 | 49.67                    |
| Parking Lots               | 134,670          | 35,689.63                  | 73,440.13                 | 61,229.87                 | 45.47                    |
| Parking enforcement        | 480,330          | 35,571.11                  | 52,931.79                 | 427,398.21                | 88.98                    |
| Transit                    | 841,444          | 186,721.57                 | 401,795.46                | 439,648.54                | 52.25                    |
| Crossing Guards            | 77,458           | 20,390.06                  | 42,481.17                 | 34,976.83                 | 45.16                    |
| Street Lighting            | 346,730          | 74,944.88                  | 217,349.15                | 129,380.85                | 37.31                    |
|                            | 5,444,827        | 1,427,071.76               | 2,499,099.77              | 2,945,727.23              | 54.10                    |

## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2019

COPY

| EXPENDITURES                        | ANNUAL<br>BUDGET | 2019<br>YTD<br>MARCH 31/19 | 2019<br>YTD<br>JUNE 30/19 | \$<br>REMAINING<br>BUDGET | %<br>REMAINING<br>BUDGET |
|-------------------------------------|------------------|----------------------------|---------------------------|---------------------------|--------------------------|
| <b>ENVIRONMENTAL</b>                |                  |                            |                           |                           |                          |
| WPCP 1                              | 1,658,213        | 273,655.28                 | 663,006.29                | 995,206.71                | 60.02                    |
| WPCP 2                              | 1,462,113        | 260,703.98                 | 604,743.59                | 857,369.41                | 58.64                    |
| Sanitary Sewer Pumphouses           | 68,200           | 11,717.28                  | 52,826.11                 | 15,373.89                 | 22.54                    |
| Sanitary Sewer System               | 512,835          | 63,497.78                  | 162,121.35                | 350,713.65                | 68.39                    |
| Transfer to Sanitary Reserve        | 2,507,871        | 626,967.75                 | 1,253,935.50              | 1,253,935.50              | 50.00                    |
| Storm Sewer Pumphouses              | 30,325           | 14,481.46                  | 10,723.13                 | 19,601.87                 | 64.64                    |
| Garbage Collection                  | 7,100            | 389.59                     | 1,164.73                  | 5,935.27                  | 83.60                    |
| Landfill - long-term debt           | 118,500          | 29,073.00                  | 58,701.00                 | 59,799.00                 | 50.46                    |
|                                     | 6,365,157        | 1,280,486.12               | 2,807,221.70              | 3,557,935.30              | 55.90                    |
| <b>SOCIAL &amp; FAMILY SERVICES</b> |                  |                            |                           |                           |                          |
| St Peter's Court                    | 21,500           | 0.00                       | 0.00                      | 21,500.00                 | 100.00                   |
| Physician Recruitment               | 0                | 0.00                       | 0.00                      | 0.00                      | 0.00                     |
| Northumberland Hospice              | 0                | 0.00                       | 0.00                      | 0.00                      | 0.00                     |
| Affordable Housing                  | 175,000          | 0.00                       | 0.00                      | 175,000.00                | 100.00                   |
|                                     | 196,500          | 0.00                       | 0.00                      | 196,500.00                | 100.00                   |
| <b>PARKS &amp; RECREATION</b>       |                  |                            |                           |                           |                          |
| Parks Administration                | 1,590,579        | 277,230.62                 | 513,571.41                | 1,077,007.59              | 67.71                    |
| Horticulture                        | 70,000           | 22,599.01                  | 101,366.03                | -31,366.03                | -44.81                   |
| Parks Maintenance                   | 234,900          | 40,144.39                  | 206,462.49                | 28,437.51                 | 12.11                    |
| Forestry Services                   | 201,558          | 28,698.26                  | 60,898.93                 | 140,659.07                | 69.79                    |
| Parks Athletic Fields               | 26,500           | 2,317.84                   | 7,043.44                  | 19,456.56                 | 73.42                    |
| Parks Turf Maintenance              | 8,000            | 1,056.93                   | 10,445.77                 | -2,445.77                 | -30.57                   |
| Subtotal                            | 2,131,537        | 372,047.05                 | 899,788                   | 1,231,749                 | 57.79                    |
| Centennial Pool                     | 16,500           | 1,434.57                   | 10,771.21                 | 5,728.79                  | 34.72                    |
| Outdoor Rink / Fountain             | 28,500           | 9,058.61                   | 20,428.08                 | 8,071.92                  | 28.32                    |
| Parks - long-term debt              | 263,200          | 76,532.57                  | 144,266.36                | 118,933.64                | 45.19                    |
| Marina                              | 760,140          | 73,647.45                  | 245,442.93                | 514,697.07                | 67.71                    |
| Trailer Park                        | 164,905          | 12,558.12                  | 40,048.19                 | 124,856.81                | 75.71                    |
| Beach Washrooms                     | 69,300           | 42.74                      | 4,709.95                  | 64,590.05                 | 93.20                    |
| Harbour / Walkway                   | 201,692          | 772.17                     | 32,027.16                 | 169,664.84                | 84.12                    |
| Dredging                            | 147,000          | 26,173.98                  | 58,977.39                 | 88,022.61                 | 59.88                    |
| Arena                               | 332,899          | 82,241.78                  | 214,336.97                | 118,562.03                | 35.62                    |
| Cobourg Community Centre            | 2,330,911        | 474,776.37                 | 1,003,180.64              | 1,327,730.36              | 56.96                    |
| Seniors Activity Centre             | 196,280          | 34,121.97                  | 65,902.20                 | 130,377.80                | 66.42                    |
| Legion Fields                       | 49,900           | 2,532.18                   | 24,610.19                 | 25,289.81                 | 50.68                    |
| Acquatics / Lifeguards              | 224,300          | 52,000.00                  | 104,000.00                | 120,300.00                | 53.63                    |
| Transfer from Reserves              | -114,300         | 0.00                       | 0.00                      | -114,300.00               | 100.00                   |
|                                     | 6,802,764        | 1,217,939.56               | 2,868,489.34              | 3,934,274.66              | 57.83                    |
| <b>CULTURE &amp; COMMUNITY</b>      |                  |                            |                           |                           |                          |
| Cultural Administration             | 101,929          | 18,258.92                  | 33,566.29                 | 68,362.71                 | 67.07                    |
| Organizational grants               | 50,946           | 0.00                       | 37,055.14                 | 13,890.86                 | 27.27                    |
| Special Events                      | 290,430          | 29,102.27                  | 107,663.13                | 182,766.87                | 62.93                    |
| Concert Hall                        | 359,659          | 64,658.81                  | 141,358.70                | 218,300.30                | 60.70                    |
| Library                             | 904,505          | 416,000.00                 | 633,820.10                | 270,684.90                | 29.93                    |
| Market Building                     | 18,200           | 1,910.17                   | 4,952.73                  | 13,247.27                 | 72.79                    |
| Art Gallery                         | 115,000          | 23,750.00                  | 80,000.00                 | 35,000.00                 | 30.43                    |
| Concert Band of Cobourg             | 20,500           | 820.34                     | 18,014.38                 | 2,485.62                  | 12.12                    |
| Library - Long Term Debt            | -40,000          | -10,000.00                 | -20,000.00                | -20,000.00                | 50.00                    |
|                                     | 1,821,169        | 544,500.51                 | 1,056,430.47              | 784,738.53                | 43.09                    |

## BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED JUNE 30, 2019

COPY

| EXPENDITURES           | ANNUAL<br>BUDGET | 2019<br>YTD<br>MARCH 31/19 | 2019<br>YTD<br>JUNE 30/19 | \$<br>REMAINING<br>BUDGET | %<br>REMAINING<br>BUDGET |
|------------------------|------------------|----------------------------|---------------------------|---------------------------|--------------------------|
| PLANNING & RESIDENTIAL |                  |                            |                           |                           |                          |
| Planning               | 407,769          | 101,102.74                 | 198,926.93                | 208,842.07                | 51.22                    |
| Comm. of Adjustment    | 73,839           | 12,720.73                  | 28,237.66                 | 45,601.34                 | 61.76                    |
| Heritage Committee     | 59,489           | 29,146.36                  | 39,058.06                 | 20,430.94                 | 34.34                    |
|                        | 541,097          | 142,969.83                 | 266,222.65                | 274,874.35                | 50.80                    |
| COMMERCIAL & ECONOMIC  |                  |                            |                           |                           |                          |
| Economic Development   | 230,703          | 37,884.41                  | 81,300.57                 | 149,402.43                | 64.76                    |
| Venture 13             | 347,279          | 107,765.48                 | 197,751.33                | 149,527.67                | 43.06                    |
| Tourism                | 249,772          | 27,908.89                  | 83,049.56                 | 166,722.44                | 66.75                    |
| Henley Arcade          | 3,500            | 1,391.22                   | 3,252.33                  | 247.67                    | 7.08                     |
| Old Firehall Theatre   | 6,500            | 1,375.00                   | 6,010.39                  | 489.61                    | 7.53                     |
| Dressler House         | 9,800            | 1,490.22                   | 6,413.94                  | 3,386.06                  | 34.55                    |
|                        | 847,554          | 177,815.22                 | 377,778.12                | 469,775.88                | 55.43                    |