 COBOURG	THE CORPORATION OF THE TOWN OF COBOURG
	STAFF REPORT
TO:	Mayor and Council Members
FROM: TITLE:	Ian D. Davey Treasurer / Director of Corporate Services
DATE OF MEETING:	December 7, 2020
TITLE / SUBJECT:	Third Quarter 2020 – Operating Budget Variance Report
REPORT DATE:	November 23, 2020

1.0 STRATEGIC PLAN

Not applicable

2.0 PUBLIC ENGAGEMENT

Not applicable

3.0 RECOMMENDATION

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

4.0 ORIGIN

This budget variance report covers the period from January 1, 2020 through September 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 be more fully reflected in this variance report for the third quarter as well as the fourth 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 September 30, 2020 to the approved 2020 operating budget.

The report for the second quarter of 2019 dated November 15, 2019 as presented at Council on November 15, 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, third and fourth columns are the actual cumulative revenues recorded to the end of each quarter, the fifth column is the remaining amount to reach budget over the final quarter of the year and the sixth column is the percentage required to meet budget.

Approximately 55.10% of the total budgeted revenue from sources other than property taxes have been received to the end of September 2020. The Other Direct Revenue is showing as a negative amount at September 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 is reflected in the Parks and Recreation, Culture and Community and Commercial and Economic lines as these are all impact significantly by User Fees. The third quarter has shown some improvement with some of these facilities such as the campground, marina and the Cobourg Community Centre being able to open on a limited basis at varying points in the second half of 2020. It is clear however that there will continue to be a significant shortfall on the revenue side as a result of the second wave of the pandemic.

Property tax collections remain strong through the first three quarters 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, third and fourth columns are the actual cumulative expenditures to the end of each quarter, the fifth column is the budget available for the remainder of 2020 and the sixth column represents the remaining funds as a percentage of the total annual budget.

Approximately 66% of the total budgeted expenditures have been spent as of September 30, 2020. The reduction in staffing levels, particularly in the Parks and Recreation section, is reflected in the actual expenditures to September 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 September 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 September 30, 2020 by department and support the expenditure amounts as shown on the summary page (Page 1).

A 2020 **capital projects** status report was provided to Council as a separate report as part of the financial update to Council on the impact of the pandemic as presented on October 20, 2020 and this will be updated again as part of the 2021 capital budget approval process.

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 three quarters of 2020 and is available to anyone wanting to review it.

11.0 ATTACHMENTS

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

12.0 AUTHORIZATION ACKNOWLEDGMENT

Respectfully submitted,



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



Tracey Vaughan
Chief Administrative Officer

TOWN OF COBOURG

OPERATING BUDGET

VARIANCE REPORT

THIRD QUARTER – 2020

JANUARY 1, 2020 to SEPTEMBER 30, 2020

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

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPTEMBER 30, 2020

SUMMARY

	ANNUAL BUDGET	YTD MARCH 31/20	YTD JUNE 30/20	YTD SEPT 30/20	\$ REMAINING BUDGET	% REMAINING BUDGET
REVENUE						
General government	198,500.00	54,571.02	73,834.02	117,311.02	81,188.98	40.90
Protection services	3,455,132.00	732,468.77	1,723,010.11	3,000,430.60	454,701.40	13.16
Public Works	880,500.00	81,624.14	96,761.83	201,605.19	678,894.81	77.10
Environmental	6,535,755.00	1,496,310.74	2,718,244.45	3,891,337.62	2,644,417.38	40.46
Parks & Recreation	2,848,040.00	295,060.63	422,780.67	1,017,715.70	1,830,324.30	64.27
Culture & Community	203,050.00	36,179.06	27,774.73	24,028.43	179,021.57	88.17
Planning & Residential	130,000.00	34,014.63	55,029.83	88,339.63	41,660.37	32.05
Commercial & Economic	172,000.00	15,391.92	15,942.92	78,419.57	93,580.43	54.41
Other Direct Revenue	636,910.00	150,465.00	-268,306.00	-120,706.00	757,616.00	118.95
	15,059,887.00	2,896,085.91	5,133,378.56	8,419,187.76	6,761,405.24	44.90

EXPENDITURES

General government	3,484,696.00	783,911.00	1,539,739.15	2,392,507.32	1,092,188.68	31.34
Protection	13,288,638.00	3,330,416.96	6,448,040.33	9,662,232.03	3,626,405.97	27.29
Public Works	5,856,481.00	1,335,825.56	2,352,315.51	3,665,076.91	2,191,404.09	37.42
Environmental	6,659,680.00	1,284,757.10	2,848,215.23	4,480,869.64	2,178,810.36	32.72
Social & Family	31,000.00	23,923.84	12,094.84	19,574.42	11,425.58	36.86
Parks & Recreation	6,750,536.00	1,100,220.92	2,220,483.36	3,691,353.91	3,059,182.09	45.32
Culture & Community	1,932,497.00	664,454.05	991,753.81	1,379,765.78	552,731.22	28.60
Planning & Residential	585,773.00	118,061.47	240,014.09	372,807.25	212,965.75	36.36
Commercial & Economic	805,594.00	125,901.03	271,506.53	383,421.52	422,172.48	52.41
Capital Levy	351,984.00	87,996.00	175,992.00	263,988.00	87,996.00	25.00
	39,746,879.00	8,855,467.93	16,924,162.85	26,047,608.78	13,435,282.22	33.80

MUNICIPAL LEVY

24,686,992.00

TOWN OF COBOURG

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPTEMBER 30, 2020

REVENUE	ANNUAL BUDGET	YTD MARCH 31/20	YTD JUNE 30/20	YTD SEPT 30/20	\$ REMAINING BUDGET	% REMAINING BUDGET
GENERAL GOVERNMENT						
Clerks	171,300	49,566.02	64,909.02	101,901.02	69,398.98	40.51
Finance	19,000	5,005.00	8,925.00	15,410.00	3,590.00	18.89
	190,300	54,571.02	73,834.02	117,311.02	72,988.98	38.35
PROTECTION SERVICES						
Fire	13,500	3,505.50	3,805.50	3,880.50	9,619.50	71.26
Police	65,000	9,979.43	10,102.92	18,779.33	46,220.67	71.11
Police - Business Services	2,947,632	643,042.53	1,558,397.90	2,342,289.56	605,342.44	20.54
Building Department	410,000	72,941.31	141,653.79	624,081.21	-214,081.21	-52.21
Property Standards	19,000	3,000.00	9,050.00	11,400.00	7,600.00	40.00
	3,455,132	732,468.77	1,723,010.11	3,000,430.60	454,701.40	13.16
PUBLIC WORKS						
Engineering review fees	70,000	0.00	6,926.00	64,680.72	5,319.28	7.60
Parking enforcement	687,500	55,153.29	61,839.62	105,594.86	581,905.14	84.64
Transit	123,000	26,470.85	27,996.21	31,329.61	91,670.39	74.53
	880,500	81,624.14	96,761.83	201,605.19	678,894.81	77.10
ENVIRONMENTAL						
WPCP 1	6,535,755	1,496,310.74	2,718,244.45	3,891,337.62	3,817,510.55	58.41
PARKS & RECREATION						
Parks Administration	156,000	980.00	555.00	16,496.00	139,504.00	89.43
Marina	707,540	-1,363.00	32,199.18	401,923.17	305,616.83	43.19
Trailer Park	313,000	1,512.00	1,044.00	181,299.85	131,700.15	42.08
Dredging	105,000	0.00	44,647.20	44,647.20	60,352.80	57.48
Arena	26,200	9,825.00	12,100.00	13,600.00	12,600.00	48.09
Cobourg Community Centre	1,400,570	267,466.18	295,257.62	311,561.81	1,089,008.19	77.75
Seniors Activity Centre	102,730	16,640.45	36,977.67	48,187.67	54,542.33	53.09
Legion Fields	37,000	0.00	0.00	0.00	37,000.00	100.00
	2,848,040	295,060.63	422,780.67	1,017,715.70	1,830,324.30	64.27
CULTURE & COMMUNITY						
Concert Hall	181,050	20,563.57	12,454.24	8,177.94	172,872.06	95.48
Market Building	22,000	15,615.49	15,320.49	15,850.49	6,149.51	27.95
	203,050	36,179.06	27,774.73	24,028.43	179,021.57	88.17
PLANNING & RESIDENTIAL						
Planning	115,000	32,814.63	48,554.83	76,264.63	38,735.37	33.68
Comm. of Adjustment	15,000	1,200.00	6,475.00	12,075.00	2,925.00	19.50
	130,000	34,014.63	55,029.83	88,339.63	41,660.37	32.05
COMMERCIAL & ECONOMIC						
Venture 13	127,500	15,337.50	15,887.50	23,637.50	103,862.50	81.46
Tourism	44,500	54.42	55.42	54,782.07	-10,282.07	-23.11
	172,000	15,391.92	15,942.92	78,419.57	93,580.43	54.41

TOWN OF COBOURG

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPTEMBER 30, 2020

EXPENDITURES

	ANNUAL BUDGET	YTD MARCH 31/20	YTD JUNE 30/20	YTD SEPT 30/20	\$ REMAINING BUDGET	% REMAINING BUDGET
GENERAL GOVERNMENT						
Council	355,930	77,734.34	188,625.35	285,312.11	70,617.89	19.84
CAO	260,877	11,451.39	21,037.64	32,384.38	228,492.62	87.59
Clerks	484,184	109,167.58	192,953.95	295,222.22	188,961.78	39.03
Finance	679,206	192,863.21	361,951.67	558,475.09	120,730.91	17.78
Information Technology	340,530	79,854.24	162,548.98	243,051.75	97,478.25	28.63
Communications	255,514	99,749.62	162,106.14	225,959.81	29,554.19	11.57
Victoria Hall	722,047	145,821.50	311,014.30	476,380.49	245,666.51	34.02
Financial	-144,000	-36,000.00	-72,000.00	-108,000.00	-36,000.00	25.00
Personnel	517,558	99,914.17	208,146.17	380,366.52	137,191.48	26.51
Health & Safety	12,850	3,354.95	3,354.95	3,354.95	9,495.05	73.89
	3,484,696	783,911.00	1,539,739.15	2,392,507.32	1,092,188.68	31.34
PROTECTION SERVICES						
Fire	2,995,435	652,554.80	1,365,907.84	2,140,438.19	854,996.81	28.54
Police	5,763,486	1,642,822.13	3,082,430.41	4,524,467.62	1,239,018.38	21.50
Police Service Board	87,467	18,888.15	40,261.02	52,888.56	34,578.44	39.53
Court Security	296,127	207,960.27	364,407.66	472,271.62	-176,144.62	-59.48
Police Facilities	159,900	32,863.95	75,683.38	124,527.78	35,372.22	22.12
Business Services	2,947,632	538,130.73	1,059,150.41	1,674,183.60	1,273,448.40	43.20
Communications Centre	0	0.00	0.00	0.00	0.00	0.00
Conservation Authority	248,100	62,025.00	124,050.07	124,050.07	124,049.93	50.00
Animal Control	101,632	32,033.80	57,291.48	57,291.48	44,340.52	43.63
Building Department	410,000	67,121.63	136,679.46	272,938.84	137,061.16	33.43
Property Standards	93,353	12,028.94	27,123.23	42,654.71	50,698.29	54.31
Emergency Management	136,456	43,122.86	65,256.89	95,476.45	40,979.55	30.03
By-Law Enforcement	49,050	20,864.70	49,798.48	81,043.11	-31,993.11	-65.23
	13,288,638	3,330,416.96	6,448,040.33	9,662,232.03	3,626,405.97	27.29
PUBLIC WORKS						
Engineering	402,258	68,280.69	130,011.91	218,540.18	183,717.82	45.67
GIS	184,557	44,546.68	87,956.34	167,930.47	16,626.53	9.01
Public Works	2,284,891	412,879.03	820,432.37	1,194,821.85	1,090,069.15	47.71
Bridges	1,150	266.56	266.56	266.56	883.44	76.82
Roadside Grass	0	303.06	5,484.89	15,995.33	-15,995.33	0.00
Forestry (moved to parks)	0	0.00	0.00	0.00	0.00	0.00
Storm Drain System	50,000	22,836.04	83,242.52	150,799.70	-100,799.70	-201.60
Roadside Litter	31,100	5,227.29	44,669.72	55,294.45	-24,194.45	-77.80
Hardtop Maintenance	93,500	15,085.23	41,049.36	51,975.95	41,524.05	44.41
Safety Devices	136,000	51,104.57	83,213.77	172,171.07	-36,171.07	-26.60
Winter Maintenance	160,500	179,736.33	186,131.40	186,875.52	-26,375.52	-16.43
Long-term debt	512,700	128,750.00	256,350.00	440,197.82	72,502.18	14.14
Sidewalks	49,500	8,247.25	25,185.53	173,510.71	-124,010.71	-250.53
Parking Lots	137,275	40,058.23	54,278.15	92,467.48	44,807.52	32.64
Parking enforcement	550,225	30,718.65	31,776.74	39,286.37	510,938.63	92.86
Transit	875,526	223,233.63	342,440.50	497,285.50	378,240.50	43.20
Crossing Guards	77,999	17,869.82	17,869.82	22,433.00	55,566.00	71.24
Street Lighting	309,300	86,682.50	141,955.93	185,224.95	124,075.05	40.11
	5,856,481	1,335,825.56	2,352,315.51	3,665,076.91	2,191,404.09	37.42

TOWN OF COBOURG

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPT 30, 2020

EXPENDITURES

	ANNUAL BUDGET	YTD MARCH 31/20	YTD JUNE 30/20	YTD SEPT 30/20	\$ REMAINING BUDGET	% REMAINING BUDGET
ENVIRONMENTAL						
WPCP 1	1,742,320	281,086.80	718,321.38	1,125,895.06	616,424.94	35.38
WPCP 2	1,443,851	217,737.25	544,579.98	920,754.27	523,096.73	36.23
Sanitary Sewer Pumphouses	68,544	11,788.61	25,526.51	37,802.05	30,741.95	44.85
Sanitary Sewer System	540,335	56,601.04	128,589.03	225,900.73	314,434.27	58.19
Transfer to Sanitary Reserve	2,740,705	685,176.25	1,370,352.50	2,055,528.75	685,176.25	25.00
Storm Sewer Pumphouses	28,925	4,303.22	7,208.34	13,654.53	15,270.47	52.79
Garbage Collection	6,000	5,813.93	9,137.49	12,713.59	-6,713.59	-111.89
Landfill - long-term debt	89,000	22,250.00	44,500.00	88,620.66	379.34	0.43
	6,659,680	1,284,757.10	2,848,215.23	4,480,869.64	2,178,810.36	32.72
SOCIAL & FAMILY SERVICES						
St Peter's Court	0	0.00		0.00	0.00	0.00
Greenwood Coalition	6,000	6,000.00	6,000.00	6,000.00	0.00	0.00
Northumberland Food Bank	0	0.00	0.00	7,000.00	-7,000.00	0.00
Physician Recruitment	17,100	0.00	17,100.00	17,100.00	0.00	0.00
Tfr from reserve	-17,100	0.00	-17,100.00	-17,100.00	0.00	0.00
Northumberland Hospice	60,000	0.00	60,000.00	60,000.00	0.00	0.00
Trf from reserve	-60,000	0.00	-60,000.00	-60,000.00	0.00	0.00
Affordable Housing	165,000	17,923.84	43,073.07	46,462.36	118,537.64	71.84
Trf from reserve	-140,000	0.00	-36,978.23	-39,887.94	-100,112.06	71.51
	31,000	23,923.84	12,094.84	19,574.42	11,425.58	36.86
PARKS & RECREATION						
Parks Administration	1,630,655	222,514.30	443,974.28	710,026.28	920,628.72	56.46
Horticulture	70,200	46,719.79	95,784.88	134,507.25	-64,307.25	-91.61
Parks Maintenance	252,900	78,427.18	146,248.31	258,065.35	-5,165.35	-2.04
Forestry Services	248,429	43,776.47	69,937.29	130,495.05	117,933.95	47.47
Parks Athletic Fields	31,500	459.82	541.62	9,327.56	22,172.44	70.39
Parks Turf Maintenance	12,000	1,419.55	5,909.83	18,154.82	-6,154.82	-51.29
Subtotal	2,245,684	393,317.11	762,396.21	1,260,576.31	985,107.69	43.87
Centennial Pool	24,000	933.23	2,858.74	13,062.72	10,937.28	45.57
Outdoor Rink / Fountain	43,300	7,495.53	18,383.86	20,607.09	22,692.91	52.41
Parks - long-term debt	89,000	22,250.00	44,500.00	66,750.00	22,250.00	25.00
Marina	707,540	70,411.70	166,786.98	479,745.29	227,794.71	32.20
Trailer Park	184,413	13,259.80	31,531.90	63,184.54	121,228.46	65.74
Beach Washrooms	48,000	2,467.64	3,342.43	3,411.13	44,588.87	92.89
Harbour / Walkway	199,840	11,778.18	27,563.78	118,873.06	80,966.94	40.52
Dredging	148,055	13,338.69	61,809.51	67,425.21	80,629.79	54.46
Arena	115,250	39,262.83	110,917.86	151,773.40	-36,523.40	-31.69
Cobourg Community Centre	2,631,277	468,616.90	887,602.90	1,352,805.93	1,278,471.07	48.59
Seniors Activity Centre	233,372	41,475.76	72,284.27	99,278.57	134,093.43	57.46
Legion Fields	39,800	5,313.55	9,904.92	14,210.66	25,589.34	64.29
Acquatics / Lifeguards	204,805	51,250.00	102,500.00	102,500.00	102,305.00	49.95
Transfer from Reserves	-163,800	-40,950.00	-81,900.00	-122,850.00	-40,950.00	25.00
	6,750,536	1,100,220.92	2,220,483.36	3,691,353.91	3,059,182.09	45.32
CULTURE & COMMUNITY						
Cultural Administration	110,858	16,958.80	33,818.49	56,620.72	54,237.28	48.93
Organizational grants	49,575	28,023.00	28,023.00	32,360.75	17,214.25	34.72
Special Events	340,289	61,209.60	83,827.03	140,741.50	199,547.50	58.64
Concert Hall	375,225	66,796.41	115,394.55	166,672.21	208,552.79	55.58
Library	932,700	440,000.00	662,315.04	902,015.04	30,684.96	3.29
Market Building	18,250	2,002.90	4,367.24	5,409.83	12,840.17	70.36
Art Gallery	125,000	42,500.00	63,750.00	85,000.00	40,000.00	32.00
Concert Band of Cobourg	20,600	16,963.34	20,258.46	20,945.73	-345.73	-1.68
Library - Long Term Debt	-40,000	-10,000.00	-20,000.00	-30,000.00	-10,000.00	25.00
	1,932,497	664,454.05	991,753.81	1,379,765.78	552,731.22	28.60


TOWN OF COBOURG

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPTEMBER 30, 2020

EXPENDITURES

	ANNUAL BUDGET	YTD MARCH 31/20	YTD JUNE 30/20	YTD SEPT 30/20	\$ REMAINING BUDGET	% REMAINING BUDGET
PLANNING & RESIDENTIAL						
Planning	383,834	85,244.65	157,785.43	253,599.73	130,234.27	33.93
Comm. of Adjustment	79,557	10,800.62	23,411.91	35,878.42	43,678.58	54.90
Heritage Committee	122,382	22,016.20	58,816.75	83,329.10	39,052.90	31.91
	585,773	118,061.47	240,014.09	372,807.25	212,965.75	36.36
COMMERCIAL & ECONOMIC						
Economic Development	185,224	34,282.79	71,514.56	115,154.12	70,069.88	37.83
Venture 13	344,136	61,114.61	135,216.27	188,294.51	155,841.49	45.28
Tourism	256,734	24,477.80	55,486.90	66,661.66	190,072.34	74.03
Henley Arcade	4,600	1,814.99	2,523.89	3,225.60	1,374.40	29.88
Old Firehall Theatre	7,625	1,406.25	2,812.50	5,109.15	2,515.85	32.99
Dressler House	7,275	2,804.59	3,952.41	4,976.48	2,298.52	31.59
	805,594	125,901.03	271,506.53	383,421.52	422,172.48	52.41

 COBOURG	THE CORPORATION OF THE TOWN OF COBOURG
	STAFF REPORT COPY
TO:	Mayor and Council Members
FROM: TITLE:	Ian D. Davey Treasurer / Director of Corporate Services
DATE OF MEETING:	November 15, 2019
TITLE / SUBJECT:	Third Quarter 2019 – Operating Budget Variance Report
REPORT DATE:	November 15, 2019

1.0 STRATEGIC PLAN

Not applicable

2.0 PUBLIC ENGAGEMENT

Not applicable

3.0 RECOMMENDATION

That Council receive the Third Quarter 2019 Operating Budget Variance Report for information purposes.

4.0 ORIGIN

This budget variance report covers the period from January 1, 2019 through September 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 to the end of the third quarter of 2019 to the approved annual operating budget.

The report to the end of the fourth quarter of 2019 will be provided to Council at a meeting in February 2020. A separate report is being prepared to report on the status of the 2019 capital projects.

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, the fourth column is the actual revenue recorded to the end of September and the fifth column is the remaining amount to reach budget over the remainder of the year and the sixth column is the percentage required to meet budget.

Approximately 77% of the total budgeted revenue from sources other than property taxes have been received to the end of September 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 actual expenditure to September 30, 2019 the fifth column is the budget available for the remainder of 2019 and the sixth column represents the remaining funds as a percentage of the total annual budget.

Approximately 72% of the total budgeted expenditures have been spent as of September 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 September 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 September 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.

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 to the end of the third quarter of 2019 and is available to anyone wanting to review it.

11.0 ATTACHMENTS

Third Quarter 2019 – Operating Budget Variance Report

12.0 AUTHORIZATION ACKNOWLEDGMENT

Respectfully submitted,



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

COPY

TOWN OF COBOURG

**OPERATING BUDGET
VARIANCE REPORT**

THIRD QUARTER – 2019

JANUARY 1, 2019 to SEPTEMBER 30, 2019

Prepared and submitted by:
Ian D. Davey BBA CPA CA
Treasurer / Director of Corporate Services
November 15, 2019

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPTEMBER 30, 2019

SUMMARY	ANNUAL BUDGET	2019 YTD MARCH 31/19	2019 YTD JUNE 30/19	2019 YTD SEPT 30/19	\$ REMAINING BUDGET	% REMAINING BUDGET
REVENUE						
General government	195,700.00	42,482.00	92,098.90	138,938.89	56,761.11	29.00
Protection services	2,945,858.00	666,040.50	1,903,496.63	3,070,635.68	-124,777.68	-4.24
Public Works	834,900.00	95,094.87	244,301.79	632,537.18	202,362.82	24.24
Environmental	6,209,232.00	1,198,678.52	2,184,127.49	4,272,074.55	1,937,157.45	31.20
Parks & Recreation	2,979,649.00	378,955.70	1,125,052.84	2,002,355.97	977,293.03	32.80
Culture & Community	188,850.00	34,055.67	75,144.42	109,421.36	79,428.64	42.06
Planning & Residential	85,000.00	46,460.00	83,425.00	172,050.00	-87,050.00	-102.41
Commercial & Economic	187,325.00	11,663.27	66,523.52	110,880.64	76,444.36	40.81
Other Direct Revenue	749,100.00	114,567.26	350,372.09	614,324.45	134,775.55	17.99
	14,375,614.00	2,587,997.79	5,774,170.59	10,508,894.27	3,252,395.28	22.62
EXPENDITURES						
General government	3,503,628.00	771,871.15	1,729,000.98	2,641,361.16	862,266.84	24.61
Protection	12,684,447.00	2,990,342.21	5,964,561.96	9,568,628.74	3,115,818.26	24.56
Public Works	5,444,827.00	1,427,071.76	2,499,099.77	3,449,701.58	1,995,125.42	36.64
Environmental	6,365,157.00	1,280,486.12	2,807,221.70	4,400,588.46	1,964,568.54	30.86
Social & Family	196,500.00	0.00	0.00	22,412.12	174,087.88	88.59
Parks & Recreation	6,802,764.00	1,217,939.56	2,868,489.34	4,904,337.68	1,898,426.32	27.91
Culture & Community	1,821,169.00	544,500.51	1,056,430.47	1,542,276.60	278,892.40	15.31
Planning & Residential	541,097.00	142,969.83	266,222.65	416,654.27	124,442.73	23.00
Commercial & Economic	847,554.00	177,815.22	377,778.12	646,800.96	200,753.04	23.69
Capital Levy	154,000.00	38,500.00	77,000.00	115,500.00	38,500.00	25.00
	38,361,143.00	8,591,496.36	17,568,804.99	27,592,761.57	10,652,881.43	27.77
MUNICIPAL LEVY	23,985,529.00					

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPTEMBER 30, 2019

REVENUE	ANNUAL BUDGET	2019 YTD MARCH 31/19	2019 YTD JUNE 30/19	2019 YTD SEPT 30/19	\$ REMAINING BUDGET	% REMAINING BUDGET
GENERAL GOVERNMENT						
Clerks	177,700	39,157.00	82,158.90	124,023.89	53,676.11	30.21
Finance	18,000	3,325.00	9,940.00	14,915.00	3,085.00	17.14
	195,700	42,482.00	92,098.90	138,938.89	56,761.11	29.00
PROTECTION SERVICES						
Fire	13,500	3,224.75	1,464.75	1,859.75	11,640.25	86.22
Police	65,000	12,733.15	25,017.89	37,730.11	27,269.89	41.95
Police - Business Services	2,438,358	627,462.35	1,791,629.86	2,813,364.01	-375,006.01	-15.38
Building Department	410,000	20,920.25	77,954.13	206,201.81	203,798.19	49.71
Property Standards	19,000	1,700.00	7,430.00	11,480.00	7,520.00	39.58
	2,945,858	666,040.50	1,903,496.63	3,070,635.68	-124,777.68	-4.24
PUBLIC WORKS						
Engineering review fees	60,000	0.00	10,000.00	97,121.81	-37,121.81	-61.87
Parking enforcement	615,000	62,202.17	163,438.19	431,375.47	183,624.53	29.86
Transit	159,900	32,892.70	70,863.60	104,039.90	55,860.10	34.93
	834,900	95,094.87	244,301.79	632,537.18	202,362.82	24.24
ENVIRONMENTAL						
WPCP 1	6,209,232	1,198,678.52	2,184,127.49	4,272,074.55	1,937,157.45	31.20
PARKS & RECREATION						
Parks Administration	141,000	1,558.00	65,186.00	119,538.21	21,461.79	15.22
Marina	760,140	10,367.90	324,029.68	588,533.95	171,606.05	22.58
Trailer Park	310,700	1,848.00	94,600.95	304,474.43	6,225.57	2.00
Dredging	147,000	0.00	0.00	67,400.00	79,600.00	54.15
Arena	146,900	47,750.20	51,362.35	74,218.81	72,681.19	49.48
Cobourg Community Centre	1,345,699	297,079.98	544,830.95	759,863.68	585,835.32	43.53
Seniors Activity Centre	86,210	20,351.62	39,865.49	58,524.84	27,685.16	32.11
Legion Fields	42,000	0.00	5,177.42	29,802.05	12,197.95	29.04
	2,979,649	378,955.70	1,125,052.84	2,002,355.97	977,293.03	32.80
CULTURE & COMMUNITY						
Concert Hall	166,850	24,300.67	60,149.42	94,046.36	72,803.64	43.63
Market Building	22,000	9,755.00	14,995.00	15,375.00	6,625.00	30.11
	188,850	34,055.67	75,144.42	109,421.36	79,428.64	42.06
PLANNING & RESIDENTIAL						
Planning	75,000	41,510.00	78,475.00	154,725.00	-79,725.00	-106.30
Comm. of Adjustment	10,000	4,950.00	4,950.00	17,325.00	-7,325.00	-73.25
	85,000	46,460.00	83,425.00	172,050.00	-87,050.00	-102.41
COMMERCIAL & ECONOMIC						
Venture 13	149,825	11,650.00	35,794.01	78,081.51	71,743.49	47.88
Tourism	37,500	13.27	30,729.51	32,799.33	4,700.67	12.54
	187,325	11,663.27	66,523.52	110,880.84	76,444.16	40.81

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPTEMBER 30, 2019

EXPENDITURES	ANNUAL BUDGET	2019 YTD MARCH 31/19	2019 YTD JUNE 30/19	2019 YTD SEPT 30/19	\$ REMAINING BUDGET	% REMAINING BUDGET
GENERAL GOVERNMENT						
Council	373,948	86,806.96	163,408.43	250,772.40	123,175.60	32.94
CAO	249,378	58,671.55	118,689.93	181,948.52	67,429.48	27.04
Clerks	464,326	120,213.98	213,613.23	341,146.61	123,179.39	26.53
Finance	661,388	164,002.47	335,166.44	535,101.59	126,286.41	19.09
Information Technology	319,976	76,207.69	160,025.15	257,563.36	62,412.64	19.51
Communications	209,179	39,079.03	97,865.58	152,065.70	57,113.30	27.30
Victoria Hall	686,118	140,680.79	353,012.89	564,049.04	122,068.96	17.79
Financial	144,500	48,026.85	211,246.83	175,990.25	-31,490.25	-21.79
Personnel	381,965	33,681.83	64,762.61	171,513.80	210,451.20	55.10
Health & Safety	12,850	4,500.00	11,209.89	11,209.89	1,640.11	12.76
	3,503,628	771,871.15	1,729,000.98	2,641,361.16	862,266.84	24.61
PROTECTION SERVICES						
Fire	2,940,731	684,104.40	1,427,592.57	2,235,414.47	705,316.53	23.98
Police	5,668,111	1,351,030.38	2,726,495.34	4,354,309.91	1,313,801.09	23.18
Police Service Board	81,015	17,681.45	42,261.42	91,285.70	-10,270.70	-12.68
Court Security	359,612	234,568.98	452,295.64	725,213.61	-365,601.61	-101.67
Police Facilities	155,800	17,212.09	76,625.57	119,441.97	36,358.03	23.34
Business Services	2,438,358	419,975.62	851,798.16	1,391,590.11	1,046,767.89	42.93
Communications Centre	0	0.00	0.00	0.00	0.00	0.00
Conservation Authority	248,903	124,451.45	124,451.45	248,902.89	0.11	0.00
Animal Control	99,748	24,787.00	24,786.91	24,786.91	74,961.09	75.15
Building Department	410,000	56,594.97	114,744.78	183,152.37	226,847.63	55.33
Property Standards	96,921	15,345.18	32,745.89	56,539.30	40,381.70	41.66
Emergency Management	129,645	28,987.25	58,851.22	90,789.12	38,855.88	29.97
By-Law Enforcement	55,603	15,603.44	31,913.01	47,202.38	8,400.62	15.11
	12,684,447	2,990,342.21	5,964,561.96	9,568,628.74	3,115,818.26	24.56
PUBLIC WORKS						
Engineering	371,398	34,692.54	86,727.71	159,725.83	211,672.17	56.99
GIS	191,719	119,877.70	132,337.12	162,091.30	29,627.70	15.45
Public Works	2,127,878	515,194.09	849,746.52	1,008,301.36	1,119,576.64	52.61
Bridges	1,150	0.00	6,216.04	7,276.45	-6,126.45	-532.73
Roadside Grass	0	0.00	3,385.38	14,085.41	-14,085.41	0.00
Forestry (moved to parks)	0	0.00	0.00	0.00	0.00	0.00
Storm Drain System	60,000	3,815.25	39,566.62	78,400.79	-18,400.79	-30.67
Roadside Litter	41,100	7,723.50	30,825.72	52,033.05	-10,933.05	-26.60
Hardtop Maintenance	93,000	12,355.58	22,782.42	64,721.78	28,278.22	30.41
Safety Devices	135,650	37,286.91	75,946.45	159,089.28	-23,439.28	-17.28
Winter Maintenance	181,500	261,661.79	282,999.66	293,976.10	-112,476.10	-61.97
Long-term debt	309,000	77,250.00	154,500.00	231,750.00	77,250.00	25.00
Sidewalks	51,800	3,897.15	26,068.43	111,145.15	-59,345.15	-114.57
Parking Lots	134,670	35,689.63	73,440.13	100,079.72	34,590.28	25.69
Parking enforcement	480,330	35,571.11	52,931.79	84,737.56	395,592.44	82.36
Transit	841,444	186,721.57	401,795.46	600,688.17	240,755.83	28.61
Crossing Guards	77,458	20,390.06	42,481.17	50,690.50	26,767.50	34.56
Street Lighting	346,730	74,944.88	217,349.15	270,909.13	75,820.87	21.87
	5,444,827	1,427,071.76	2,499,099.77	3,449,701.58	1,995,125.42	36.64

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPTEMBER 30, 2019

EXPENDITURES	2019			2019		
	ANNUAL BUDGET	YTD MARCH 31/19	YTD JUNE 30/19	YTD SEPT 30/19	\$ REMAINING BUDGET	% REMAINING BUDGET
ENVIRONMENTAL						
WPCP 1	1,658,213	273,655.28	663,006.29	1,184,190.44	474,022.56	28.59
WPCP 2	1,462,113	260,703.98	604,743.59	952,215.09	509,897.91	34.87
Sanitary Sewer Pumphouses	68,200	11,717.28	52,826.11	66,870.99	1,329.01	1.95
Sanitary Sewer System	512,835	63,497.78	162,121.35	210,228.01	302,606.99	59.01
Transfer to Sanitary Reserve	2,507,871	626,967.75	1,253,935.50	1,880,903.25	626,967.75	25.00
Storm Sewer Pumphouses	30,325	14,481.46	10,723.13	15,941.73	14,383.27	47.43
Garbage Collection	7,100	389.59	1,164.73	1,909.95	5,190.05	73.10
Landfill - long-term debt	118,500	29,073.00	58,701.00	88,329.00	30,171.00	25.46
	6,365,157	1,280,486.12	2,807,221.70	4,400,588.46	1,964,568.54	30.86
SOCIAL & FAMILY SERVICES						
St Peter's Court	21,500	0.00	0.00	22,412.12	-912.12	-4.24
Physician Recruitment	0	0.00	0.00	0.00	0.00	0.00
Northumberland Hospice	0	0.00	0.00	0.00	0.00	0.00
Affordable Housing	175,000	0.00	0.00	1,042.53	173,957.47	99.40
	196,500	0.00	0.00	22,412.12	173,045.35	88.06
PARKS & RECREATION						
Parks Administration	1,590,579	277,230.62	513,571.41	767,553.08	823,025.92	51.74
Horticulture	70,000	22,599.01	101,366.03	187,946.86	-117,946.86	-168.50
Parks Maintenance	234,900	40,144.39	206,462.49	492,337.05	-257,437.05	-109.59
Forestry Services	201,558	28,698.26	60,898.93	131,875.42	69,682.58	34.57
Parks Athletic Fields	26,500	2,317.84	7,043.44	29,772.83	-3,272.83	-12.35
Parks Turf Maintenance	8,000	1,056.93	10,445.77	22,119.60	-14,119.60	-176.50
Subtotal	2,131,537	372,047.05	899,788	1,631,605	499,932	23.45
Centennial Pool	16,500	1,434.57	10,771.21	14,346.41	2,153.59	13.05
Outdoor Rink / Fountain	28,500	9,058.61	20,428.08	23,822.96	4,677.04	16.41
Parks - long-term debt	263,200	76,532.57	144,266.36	157,032.13	106,167.87	40.34
Marina	760,140	73,647.45	245,442.93	541,808.48	218,331.52	28.72
Trailer Park	164,905	12,558.12	40,048.19	103,518.71	61,386.29	37.23
Beach Washrooms	69,300	42.74	4,709.95	38,149.42	31,150.58	44.95
Harbour / Walkway	201,692	772.17	32,027.16	97,215.78	104,476.22	51.80
Dredging	147,000	26,173.98	58,977.39	92,468.06	54,531.94	37.10
Arena	332,899	82,241.78	214,336.97	210,329.47	122,569.53	36.82
Cobourg Community Centre	2,330,911	474,776.37	1,003,180.64	1,660,633.61	670,277.39	28.76
Seniors Activity Centre	196,280	34,121.97	65,902.20	100,256.38	96,023.62	48.92
Legion Fields	49,900	2,532.18	24,610.19	53,186.95	-3,286.95	-6.59
Acquatics / Lifeguards	224,300	52,000.00	104,000.00	179,964.48	44,335.52	19.77
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	4,904,337.68	1,898,426.32	27.91
CULTURE & COMMUNITY						
Cultural Administration	101,929	18,258.92	33,566.29	64,136.40	37,792.60	37.08
Organizational grants	50,946	0.00	37,055.14	41,400.44	9,545.56	18.74
Special Events	290,430	29,102.27	107,663.13	175,097.25	115,332.75	39.71
Concert Hall	359,659	64,658.81	141,358.70	244,524.68	115,134.32	32.01
Library	904,505	416,000.00	633,820.10	902,319.76	2,185.24	0.24
Market Building	18,200	1,910.17	4,952.73	9,719.40	8,480.60	46.60
Art Gallery	115,000	23,750.00	80,000.00	86,250.00	28,750.00	25.00
Concert Band of Cobourg	20,500	820.34	18,014.38	18,828.67	1,671.33	8.15
Library - Long Term Debt	-40,000	-10,000.00	-20,000.00	-30,000.00	-10,000.00	25.00
	1,821,169	544,500.51	1,056,430.47	1,542,276.60	308,892.40	16.96

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPTEMBER 30, 2019

EXPENDITURES

	ANNUAL BUDGET	2019 YTD MARCH 31/19	2019 YTD JUNE 30/19	2019 YTD SEPT 30/19	\$ REMAINING BUDGET	% REMAINING BUDGET
PLANNING & RESIDENTIAL						
Planning	407,769	101,102.74	198,926.93	316,507.01	91,261.99	22.38
Comm. of Adjustment	73,839	12,720.73	28,237.66	41,747.00	32,092.00	43.46
Heritage Committee	59,489	29,146.36	39,058.06	58,400.26	1,088.74	1.83
	541,097	142,969.83	266,222.65	416,654.27	124,442.73	23.00
COMMERCIAL & ECONOMIC						
Economic Development	230,703	37,884.41	81,300.57	117,717.18	112,985.82	48.97
Venture 13	347,279	107,765.48	197,751.33	317,395.99	29,883.01	8.60
Tourism	249,772	27,908.89	83,049.56	189,357.19	60,414.81	24.19
Henley Arcade	3,500	1,391.22	3,252.33	3,943.22	-443.22	-12.66
Old Firehall Theatre	6,500	1,375.00	6,010.39	7,597.20	-1,097.20	-16.88
Dressler House	9,800	1,490.22	6,413.94	10,790.18	-990.18	-10.10
	847,554	177,815.22	377,778.12	646,800.96	200,753.04	23.69