
T O W N

OF

C O B O U R G



MEMO FROM
IAN D. DAVEY, CA
DIRECTOR OF
CORPORATE SERVICE
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To: Mayor and Members of Council
From: Ian D. Davey
Treasurer
Re: Town of Cobourg
Budget Variance Report
January 1, 2016 to September 30, 2016
Date: November 14, 2016

Origin

This budget variance report covers the period January 1, 2016 through September 30, 2016 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.

Summary

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 September 2016, the third column is the amount to be collected in the fourth quarter of the year in order to achieve budget and the fourth column is the percentage required to meet budget.

The **expenditures** portion of page 1 have the same columns with the first column representing the total annual budget, the second column is the actual expenditure to September 30, 2016, the third column is the remaining budget available for the fourth quarter of 2016 and the fourth column represents the remaining funds as a percentage.

Page 2

The second page of the report provides a further breakdown of **revenue** received to September 30, 2016 by department which supports the figures on the summary page.

Pages 3 to 5

The remaining pages, 3 to 5, provide a similar departmental breakdown of **expenditures** made to September 30, 2016 again by department and support the expenditure amounts as shown on the summary page.

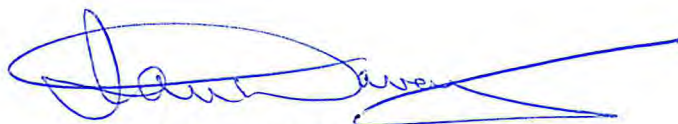
This report will be updated as of the end of the fiscal year 2016 and will be presented in early 2017.

A separate report will be provided for 2016 capital projects to update Council on their status early in 2017.

Conclusion

This report has been provided for information purposes. If there are specific questions on any of this information I would be pleased to answer them.

Respectfully submitted,



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

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPTEMBER 30, 2016

SUMMARY

	ANNUAL BUDGET	2016 YTD ACTUAL	\$ REMAINING BUDGET	% REMAINING BUDGET
REVENUE				
General government	187,400.00	142,066.92	45,333.08	24.19
Protection services	417,600.00	338,425.56	79,174.44	18.96
Engineering	613,000.00	659,550.88	-46,550.88	-7.59
Environmental	5,066,887.00	3,488,106.85	1,578,780.15	31.16
Parks & Recreation	2,568,772.00	1,832,209.21	736,562.79	28.67
Culture & Community	179,600.00	127,154.26	52,445.74	29.20
Planning & Residential	76,500.00	42,412.00	34,088.00	44.56
Commercial & Economic	1,500.00	2,036.23	-536.23	-35.75
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	9,111,259.00	6,631,961.91	2,479,297.09	27.21
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EXPENDITURES

General government	3,248,960.00	2,408,992.83	839,967.17	25.85
Protection	12,046,554.00	8,578,311.60	3,468,242.40	28.79
Transportation	5,084,141.00	3,222,819.35	1,861,321.65	36.61
Environmental	3,651,243.00	2,366,831.43	1,284,411.57	35.18
Social & Family	59,850.00	59,309.12	540.88	0.90
Parks & Recreation	5,878,579.00	4,021,680.61	1,856,898.39	31.59
Culture & Community	1,565,569.00	1,354,285.96	211,283.04	13.50
Planning & Residential	478,071.00	375,012.17	103,058.83	21.56
Commercial & Economic	603,822.00	333,627.60	270,194.40	44.75
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	32,012,967.00	22,387,243.07	9,625,723.93	30.07
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BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPTEMBER 30, 2016

REVENUE	ANNUAL BUDGET	2016 YTD ACTUAL	\$ REMAINING BUDGET	% REMAINING BUDGET
GENERAL GOVERNMENT				
Clerks	163,200	121,090.49	42,109.51	25.80
Finance	24,200	20,976.43	3,223.57	13.32
	187,400	142,066.92	45,333.08	24.19
PROTECTION SERVICES				
Fire	10,000	3,895.00	6,105.00	61.05
Police	40,000	22,110.63	17,889.37	44.72
Building Department	350,000	302,047.43	47,952.57	13.70
Property Standards	17,600	10,372.50	7,227.50	41.07
	417,600	338,425.56	79,174.44	18.96
ENGINEERING				
Engineering review fees	25,000	82,178.19	-57,178.19	-228.71
Parking enforcement	441,000	473,047.14	-32,047.14	-7.27
Transit	147,000	104,325.55	42,674.45	29.03
	613,000	659,550.88	-46,550.88	-7.59
ENVIRONMENTAL				
WPCP 1	5,066,887	3,488,106.86	1,578,780.14	31.16
PARKS & RECREATION				
Parks Administration	103,990	29,871.02	74,118.98	71.28
Marina	618,600	591,268.45	27,331.55	4.42
Trailer Park	261,150	269,903.65	-8,753.65	-3.35
Dredging	50,000	67,941.03	-17,941.03	-35.88
Arena	255,212	127,710.65	127,501.35	49.96
Cobourg Community Centre	1,205,620	684,827.13	520,792.87	43.20
Seniors Activity Centre	65,200	54,717.28	10,482.72	16.08
Legion Fields	9,000	5,970.00	3,030.00	33.67
	2,568,772	1,832,209.21	736,562.79	28.67
CULTURE & COMMUNITY				
Concert Hall	165,950	108,585.59	57,364.41	34.57
Market Building	13,650	18,568.67	-4,918.67	-36.03
	179,600	127,154.26	52,445.74	29.20
PLANNING & RESIDENTIAL				
Planning	63,500	36,680.00	26,820.00	42.24
Comm. of Adjustment	13,000	5,732.00	7,268.00	55.91
	76,500	42,412.00	34,088.00	44.56
COMMERCIAL & ECONOMIC				
Tourism	1,500	2,036.23	-536.23	-35.75

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPTEMBER 30, 2016

EXPENDITURES	ANNUAL BUDGET	2016 YTD ACTUAL	\$ REMAINING BUDGET	% REMAINING BUDGET
GENERAL GOVERNMENT				
Council	289,070	198,339.63	90,730.37	31.39
CAO	240,173	171,388.65	68,784.35	28.64
Clerks	455,845	358,483.64	97,361.36	21.36
Finance	642,482	463,556.37	178,925.63	27.85
Information Technology	231,420	178,134.71	53,285.29	23.03
Communications	178,795	129,897.14	48,897.86	27.35
Victoria Hall	638,498	441,533.23	196,964.77	30.85
Financial	249,000	265,238.43	-16,238.43	-6.52
Personnel	310,477	199,281.04	111,195.96	35.81
Health & Safety	13,200	3,139.99	10,060.01	76.21
	3,248,960	2,408,992.83	839,967.17	25.85
PROTECTION SERVICES				
Fire	2,840,705	2,067,973.46	772,731.54	27.20
Police	5,501,311	4,032,297.99	1,469,013.01	26.70
Police Service Board	80,614	58,956.80	21,657.20	26.87
Court Security	695,891	645,110.80	50,780.20	7.30
Police Facilities	294,600	217,184.20	77,415.80	26.28
Business Services	787,356	528,365.33	258,990.67	32.89
Communications Centre	874,457	503,856.79	370,600.21	42.38
Conservation Authority	208,000	103,833.25	104,166.75	50.08
Animal Control	90,000	65,969.25	24,030.75	26.70
Building Department	395,720	221,663.43	174,056.57	43.98
Property Standards	86,396	25,771.91	60,624.09	70.17
Emergency Management	134,873	54,249.92	80,623.08	59.78
By-Law Enforcement	56,631	53,078.47	3,552.53	6.27
	12,046,554	8,578,311.60	3,468,242.40	28.79
ENGINEERING				
Engineering	350,171	162,449.08	187,721.92	53.61
GIS	147,194	125,378.12	21,815.88	14.82
Public Works	1,995,620	955,084.76	1,040,535.24	52.14
Bridges	1,035	1,665.10	-630.10	-60.88
Roadside Grass	0	11,741.12	-11,741.12	0.00
Forestry	233,069	155,918.29	77,150.71	33.10
Storm Sewer	50,000	55,659.67	-5,659.67	-11.32
Roadside Litter	50,000	62,610.17	-12,610.17	-25.22
Hardtop Maintenance	145,700	106,265.96	39,434.04	27.07
Safety Devices	129,650	94,368.14	35,281.86	27.21
Winter Maintenance	145,500	123,356.05	22,143.95	15.22
Long-term debt	364,300	310,345.22	53,954.78	14.81
Sidewalks	49,460	113,869.84	-64,409.84	-130.23
Parking Lots	91,500	72,293.80	19,206.20	20.99
Parking enforcement	114,954	41,542.42	73,411.58	63.86
Transit	706,764	497,116.40	209,647.60	29.66
Crossing Guards	55,204	33,175.98	22,028.02	39.90
Street Lighting	454,020	299,979.23	154,040.77	33.93
	5,084,141	3,222,819.35	1,861,321.65	36.61

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPTEMBER 30, 2016

EXPENDITURES	ANNUAL BUDGET	2016 YTD ACTUAL	\$ REMAINING BUDGET	% REMAINING BUDGET
ENVIRONMENTAL				
WPCP 1	1,546,378	985,212.20	561,165.80	36.29
WPCP 2	1,329,564	948,287.19	381,276.81	28.68
Sanitary Sewer Pumphouses	66,300	65,915.33	384.67	0.58
Sanitary Sewer System	384,705	137,739.28	246,965.72	64.20
Storm Sewer Pumphouses	29,546	15,804.21	13,741.79	46.51
Garbage Collection	11,250	1,054.18	10,195.82	90.63
Landfill - long-term debt	283,500	212,819.04	70,680.96	24.93
	3,651,243	2,366,831.43	1,284,411.57	35.18
SOCIAL & FAMILY SERVICES				
St Peter's Court	42,750	42,209.12	540.88	1.27
Physician Recruitment	17,100	17,100.00	0.00	0.00
	59,850	59,309.12	540.88	0.90
PARKS & RECREATION				
Parks Administration	1,375,620	469,690.78	905,929.22	65.86
Horticulture	80,000	222,514.08	-142,514.08	-178.14
Parks Maintenance	210,100	511,440.01	-301,340.01	-143.43
Parks Athletic Fields	29,000	23,642.48	5,357.52	18.47
Parks Turf Maintenance	6,000	7,219.70	-1,219.70	-20.33
Subtotal	1,700,720	1,234,507	466,213	27.41
Centennial Pool	37,000	14,885.31	22,114.69	59.77
Outdoor Rink / Fountain	29,600	26,587.70	3,012.30	10.18
Parks - long-term debt	276,000	138,018.02	137,981.98	49.99
Marina	618,600	455,306.13	163,293.87	26.40
Trailer Park	153,093	102,617.39	50,475.61	32.97
Beach Washrooms	64,340	53,351.71	10,988.29	17.08
Walkway	49,812	49,925.82	-113.82	-0.23
Dredging	71,520	112,868.73	-41,348.73	-57.81
Arena	356,315	167,297.49	189,017.51	53.05
Cobourg Community Centre	2,200,603	1,450,386.81	750,216.19	34.09
Seniors Activity Centre	114,861	55,105.69	59,755.31	52.02
Legion Fields	21,115	18,037.86	3,077.14	14.57
Fitness Centre	185,000	142,784.90	42,215.10	22.82
	5,878,579	4,021,680.61	1,856,898.39	31.59
CULTURE & COMMUNITY				
Organizational grants	174,135	149,100.94	25,034.06	14.38
Special Events	188,441	123,696.16	64,744.84	34.36
Concert Hall	298,912	224,731.89	74,180.11	24.82
Library	826,581	789,314.34	37,266.66	4.51
Market Building	18,200	10,215.29	7,984.71	43.87
Art Gallery	30,000	30,000.00	0.00	0.00
Concert Band of Cobourg	29,300	27,227.34	2,072.66	7.07
	1,565,569	1,354,285.96	211,283.04	13.50

BUDGET VARIANCE REPORT

FOR THE PERIOD ENDED SEPTEMBER 30, 2016

EXPENDITURES

	ANNUAL BUDGET	2016 YTD ACTUAL	\$ REMAINING BUDGET	% REMAINING BUDGET
PLANNING & RESIDENTIAL				
Planning	360,584	310,935.17	49,648.83	13.77
Comm. of Adjustment	64,262	26,598.67	37,663.33	58.61
Comm. for Art in Public Spaces	0	0.00	0.00	0.00
Heritage Committee	53,225	37,478.33	15,746.67	29.59
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	478,071	375,012.17	103,058.83	21.56
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COMMERCIAL & ECONOMIC				
Economic Development	351,704	165,937.84	185,766.16	52.82
Tourism	242,818	159,906.19	82,911.81	34.15
Henley Arcade	3,300	2,566.63	733.37	22.22
Old Firehall Theatre	6,000	5,216.94	783.06	13.05
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	603,822	333,627.60	270,194.40	44.75
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