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|  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 | | 2019 | \$ | % |
|-------------------------------------|---------------|-----------------|----------------|----------------|--------------|---------|---|
| | ANNUAL BUDGET | YTD MARCH 31/19 | YTD JUNE 30/19 | YTD SEPT 30/19 | | | |
| 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 |