



## TOWNSHIP OF EDWARDSBURGH CARDINAL INFORMATION ITEM

**Committee:** Administration and Finance

**Date:** February 10, 2020

**Department:** Treasury

**Topic:** Budget Variance Report as of December 31, 2019

**Background:** The attached report is a summary of revenue and expenses for the period ending December 31 2019 as of February 4, 2020. The first numeric column is the 2018 Actual that can be used at a glance for year over year comparison with the 2019 Actual. The fourth numeric column identifies any surplus or deficit variance between the 2019 Approved Budget and the 2019 Actual.

The overall pre-audit 2019 surplus/deficit is currently at \$218,830.45 or 2.15% over 2019 budget. This deficit is a result of operating expenses over by \$205,338.09 or 2.65% and capital expenses over by \$13,551.22 or 0.67%. The overall revenues are close to budget with an increase of \$58.86 over 2019 budget.

The following variances are highlighted for Committee's information:

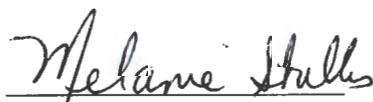
### Revenues:

Department	Description	2019 Budget	2019 YTD Actual	Notes
Taxes	Penalty on Taxes	\$155,000.00	\$102,087.58	Lower due to increased collections of tax arrears
Bylaw	Fine Revenue	\$1,000.00	\$4,004.00	Increase in POA fines
Administration	A/R Interest Revenue	\$5,000.00	\$14,311.30	Interest charges related to 730 Holdings account
	Bank Interest	\$40,000.00	\$71,225.90	Increased due to collection of tax arrears
Fire Department	Fire Calls	\$15,000.00	\$28,996.61	Increase in MTO claim revenue

Ec.Development	WIP Unspent Funding	\$53,700.00	\$36,700.00	CIP grant funds not utilized
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**Expenses:**

Department	Description	2019 Budget	2019 YTD Actual	Notes	Percentage Variance
Public Works	Truck repairs	\$258,059.00	\$338,132.06	License fees paid at the beginning of the year & increase in repairs	(31.03%)
	Fuel	\$80,000.00	\$85,104.39	Price increase and increase in plowing	(6.38%)
	Loose top Maintenance	\$161,000.00	\$150,408.88	Only spot repairs anticipated later in the year	6.58%
	Winter Control	\$263,686.00	\$366,790.66	Increase in winter events, high volume of sand & salt used	(39.1%)
<b>Overall department percentage of budget variance</b>					<b>(12.97%)</b>
Curbside Waste & Recycling	Contract Collection-Roadside	\$313,200.00	\$352,121.46	Staff is reviewing contract and confirming invoicing	(12.4%)
<b>Overall department percentage of budget variance</b>					<b>(13.12%)</b>
Recreation Administration	Vehicle Repairs	\$6,000.00	\$7,287.04	Unanticipated repairs due to breakdowns	(21.45%)
Cardinal Pool	Supplies & Repairs	\$5,500.00	\$23,901.37	Unanticipated repairs to pool pump	(334.57%)
Cardinal Arena	Bldg Repairs	\$20,000.00	\$34,520.57	Boiler repair, additional repairs due to increase use	(72.6%)
	Refrigeration repairs	\$8,000.00	\$13,968.83	Repair to condenser and safety valves	(74.6%)
<b>Overall department percentage of budget variance</b>					<b>(2.15%)</b>

  
Treasurer

**TOWNSHIP OF EDWARDSBURGH/CARDINAL**  
**YTD Budget Variance Report**  
As of December 31, 2019

	2018 YTD Actual	2019 Budget	2019 YTD Actual	Variance to 2019 Budget	% remainin
<b>REVENUES</b>					
<b>Taxation and Payments-In-Lieu</b>					
Taxation Revenue	5,391,858.43	5,651,198.00	5,644,774.11	(6,423.89)	0.11-
Grant in Lieu	356,635.93	335,667.00	285,419.91	(50,247.09)	14.97-
Ontario Municipal Partnership Fund	851,400.00	850,500.00	850,500.00		
Port of Johnstown	758,340.00	758,340.00	758,340.00		
<b>Total Taxation and Payments-In-Lieu:</b>	<b>7,358,234.36</b>	<b>7,595,705.00</b>	<b>7,539,034.02</b>	<b>(56,670.98)</b>	<b>0.75-</b>
<b>Department Revenues</b>					
Administration	519,385.12	291,601.00	378,982.89	87,381.89	29.97
Fire Department	54,239.55	20,000.00	55,625.61	35,625.61	178.13
Police Services	10,000.00	8,000.00	8,000.00		
Cemetries	51.92	100.00	59.57	(40.43)	40.43-
Protective Services	4,815.00	6,200.00	4,520.00	(1,680.00)	27.10-
Building	115,910.03	119,810.00	108,863.12	(10,946.88)	9.14-
By-Law Enforcement	375.00	11,500.00	19,587.50	8,087.50	70.33
Public Works	29,978.23	29,400.00	40,197.81	10,797.81	36.73
Johnstown Water Wells	3,458.00	9,000.00		(9,000.00)	100.00-
Waste Disposal & Transfer Site	15,775.10	13,000.00	16,650.66	3,650.66	28.08
Curbside Waste & Recycling	297,042.96	330,103.00	314,629.36	(15,473.64)	4.69-
<b>Parks &amp; Recreation</b>					
Recreation Adminsitration	38,785.00	15,590.00	15,795.42	205.42	1.32
Parks	845.80				
Ball Diamonds	1,040.00	1,100.00	1,360.00	260.00	23.64
Cardinal Pool	6,730.00	7,000.00	6,845.00	(155.00)	2.21-
Johnstown Pool/ Summer Day Camp	28,033.47	28,000.00	29,262.99	1,262.99	4.51
Cardinal Arena	443,240.53	440,000.00	441,486.43	1,486.43	0.34
Spencerville Arena	233,457.18	240,000.00	238,552.67	(1,447.33)	0.60-
Canteen	97,364.91	95,000.00	92,624.98	(2,375.02)	2.50-
South Centre	4,756.00	4,000.00	2,933.00	(1,067.00)	26.68-
<b>Sub-total Parks &amp; Recreation:</b>	<b>854,252.89</b>	<b>830,690.00</b>	<b>828,860.49</b>	<b>(1,829.51)</b>	<b>0.22-</b>

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**TOWNSHIP OF EDWARDSBURGH/CARDINAL**  
**YTD Budget Variance Report**  
As of December 31, 2019

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	2018 YTD Actual	2019 Budget	2019 YTD Actual	Variance to 2019 Budget	% remainin
Planning	42,042.82	19,332.00	21,934.18	2,602.18	13.46
Economic Development	254,988.32	53,700.00	36,700.00	(17,000.00)	31.66-
Agricultural Drainage	3,077.90	5,000.00	2,363.76	(2,636.24)	52.72-
<b>Total Department Revenues:</b>	<b>2,205,392.84</b>	<b>1,747,436.00</b>	<b>1,836,974.95</b>	<b>89,538.95</b>	<b>5.12</b>
<b>Capital Revenues</b>					
Administration		30,459.00	24,622.32	(5,836.68)	19.16-
Fire Department		15,000.00		(15,000.00)	100.00-
Public Works	557,809.60	748,432.00	738,825.02	(9,606.98)	1.28-
Storm Water Management	301,199.56				
Recreation	13,108.81	27,000.00	24,634.55	(2,365.45)	8.76-
<b>Total Capital Revenues:</b>	<b>872,117.97</b>	<b>820,891.00</b>	<b>788,081.89</b>	<b>(32,809.11)</b>	<b>4.00-</b>
<b>TOTAL REVENUES:</b>	<b>10,435,745.17</b>	<b>10,164,032.00</b>	<b>10,164,090.86</b>	<b>58.86</b>	<b>0.00</b>

**TOWNSHIP OF EDWARDSBURGH/CARDINAL**  
**YTD Budget Variance Report**  
As of December 31, 2019

	2018 YTD Actual	2019 Budget	2019 YTD Actual	Variance to 2019 Budget	% remainin
<b>OPERATING &amp; CAPITAL EXPENSES</b>					
<b>Department Operating Expenses</b>					
Council	89,855.96	105,300.00	99,321.66	5,978.34	5.68
Adminsitration	1,322,515.40	1,122,471.00	1,183,884.71	(61,413.71)	5.47-
Fire Department	533,585.58	531,274.00	541,708.27	(10,434.27)	1.96-
Police Services	1,163,806.47	1,168,745.00	1,156,976.93	11,768.07	1.01
Conservation Authority	45,441.00	46,872.00	46,871.00	1.00	
Cemeteries	5,830.31	5,000.00	4,339.52	660.48	13.21
Protective Services	19,901.61	22,620.00	20,328.12	2,291.88	10.13
Building	115,910.03	119,810.00	108,863.12	10,946.88	9.14
Bylaw Enforcement	40,993.12	52,300.00	22,325.36	29,974.64	57.31
<b>Public Works</b>					
Overhead Expenses	551,224.86	578,390.00	632,734.89	(54,344.89)	9.40-
Vehicle Expenses	389,662.56	258,059.00	338,132.06	(80,073.06)	31.03-
Shop Expenses & Fuel	146,456.62	132,500.00	138,241.63	(5,741.63)	4.33-
Bridges & Culverts	58,046.25	56,200.00	85,092.35	(28,892.35)	51.41-
Safety Devices	38,158.28	37,500.00	45,798.32	(8,298.32)	22.13-
Roadside Maintenance	96,310.68	92,000.00	77,434.49	14,565.51	15.83
Hardtop Maintenance	111,149.76	108,500.00	85,538.42	22,961.58	21.16
Loosetop Maintenance	153,876.63	161,000.00	150,408.88	10,591.12	6.58
Winter Control	265,374.61	263,686.00	366,790.66	(103,104.66)	39.10-
Street Lighting	71,841.02	76,450.00	72,983.58	3,466.42	4.53
<b>Sub-total Public Works:</b>	<b>1,882,101.27</b>	<b>1,764,285.00</b>	<b>1,993,155.28</b>	<b>(228,870.28)</b>	<b>12.97-</b>
Johnstown Water Wells	10,393.20	16,500.00	7,511.59	8,988.41	54.48
Storm Sewer System	80,033.50	127,720.00	81,570.52	46,149.48	36.13
Waste Disposal & Transfer Site	125,501.71	136,810.00	130,018.29	6,791.71	4.96
Curbside Waste & Recycling	373,143.60	356,700.00	403,508.46	(46,808.46)	13.12-
<b>Parks &amp; Recreation</b>					
Recreation Administration	194,778.70	174,230.00	179,372.20	(5,142.20)	2.95-
Parks	180,960.78	198,825.00	182,413.31	16,411.69	8.25
Ball Diamonds	5,220.91	6,650.00	7,043.09	(393.09)	5.91-
Cardinal Pool	61,653.81	72,430.00	86,555.37	(14,125.37)	19.50-

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Johnstown Pool/Day Camps	85,005.87	91,555.00	83,035.83	8,519.17	9.30
Cardinal Arena	797,791.17	803,328.00	832,280.79	(28,952.79)	3.60-
Spencerville Arena	331,295.12	321,390.00	339,956.54	(18,566.54)	5.78-
Canteen	107,753.68	104,565.00	102,906.09	1,658.91	1.59
South Centre	21,967.83	20,350.00	18,383.29	1,966.71	9.66
<b>Sub-total Parks &amp; Recreation:</b>	<b>1,786,427.87</b>	<b>1,793,323.00</b>	<b>1,831,946.51</b>	<b>(38,623.51)</b>	<b>2.15-</b>
Libraries	132,981.04	148,950.00	140,601.09	8,348.91	5.61
Planning	57,553.38	50,442.00	46,488.69	3,953.31	7.84
Economic Development	384,636.01	130,700.00	106,277.49	24,422.51	18.69
Agricultural Drainage	36,307.71	39,600.00	19,063.48	20,536.52	51.86
<b>Total Department Operating Expenses:</b>	<b>8,206,918.77</b>	<b>7,739,422.00</b>	<b>7,944,760.09</b>	<b>(205,338.09)</b>	<b>2.65-</b>
<b>Transfers to Reserves</b>					
Administration		50,000.00	50,000.00		
Fire Department	88,751.47	170,000.00	170,000.00		
Public Works	280,312.12	150,000.00	150,000.00		
Storm Water Management	23,470.79	15,000.00	15,000.00		
Recreation Department	35,342.26	25,000.00	25,000.00		
<b>Total Transfers to Reserves:</b>	<b>427,876.64</b>	<b>410,000.00</b>	<b>410,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Capital Expenses</b>					
Administration	63,992.52	30,459.00	24,622.32	5,836.68	19.16
Fire Department	30,311.57	32,900.00	16,785.31	16,114.69	48.98
Public Works	1,274,650.07	1,587,251.00	1,674,150.26	(86,899.26)	5.47-
Storm Water Management	353,206.72	200,000.00	148,772.22	51,227.78	25.61
Recreation	78,788.88	164,000.00	163,831.11	168.89	0.10
<b>Total Capital Expenses:</b>	<b>1,800,949.76</b>	<b>2,014,610.00</b>	<b>2,028,161.22</b>	<b>(13,551.22)</b>	<b>0.67-</b>
<b>Total OPERATING &amp; CAPITAL EXPENSES:</b>	<b>10,435,745.17</b>	<b>10,164,032.00</b>	<b>10,382,921.31</b>	<b>(218,889.31)</b>	<b>2.15-</b>
<b>SURPLUS (DEFICIT)</b>	<b>0.00</b>	<b>0.00</b>	<b>(218,830.45)</b>	<b>(218,830.45)</b>	<b>0.00</b>