

TOWNSHIP OF EDWARDSBURGH CARDINAL
INFORMATION ITEM

Committee: Administration and Finance

Date: February 6, 2020

Department: Treasury

Topic: Year End Financial 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 January 31, 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.

Currently the 2019 actuals are showing a pre-audit deficit of \$219,768.71. The main contributing factors for the deficit are in Public Works-under vehicle expenses; winter control expenses and capital projects. The capital portion includes the unbudgeted purchase of pickup truck instead of leasing and additional costs on Pittston Road. See table below.

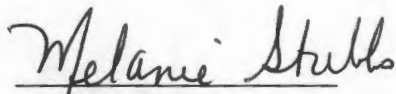
Department	Description	2019 Budget	2019 YTD Actual	Variance
Public Works	Vehicle Expenses	\$258,059.00	\$338,132.06	\$80,073.06
	Winter Control	\$263,686.00	\$366,790.66	\$103,104.66
	Total Capital Projects	\$1,587,251.00	\$1,674,150.26	\$86,899.26

Staff recommend drawing \$150,000.00 from the Public Works Reserve and \$70,000.00 from the winter control reserve to offset the deficit.

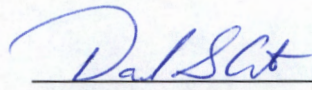
The Public Works Reserve balance at December 31, 2019 was \$360,160.75; this transfer out would reduce the reserve to \$210,160.75. The 2020 draft budget includes a transfer in of \$88,450.00, increasing the balance to \$298,610.75.

At the January 27th budget meeting committee had recommended a transfer of \$150,000.00 out of the Public Works Reserve to fund the purchase of vehicles/equipment, staff asks committee to reconsider this decision.

The current balance in the Winter Control Reserve is \$90,000.00; this transfer out will reduce the balance to \$20,000.00. There was no budgeted transfer into this reserve in the first draft 2020 budget. Staff recommends that a transfer of \$20,000.00 be included in the draft budget. See attached revised reserve schedule with the proposed changes.



Melanie Stubbs
Treasurer



Dave Grant
CAO

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
REVENUES					
Taxation and Payments-In-Lieu					
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		
Total Taxation and Payments-In-Lieu:	7,358,234.36	7,595,705.00	7,539,034.02	(56,670.98)	0.75-
Department Revenues					
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-
Parks & Recreation					
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	441,251.85	1,251.85	0.28
Spencerville Arena	233,457.18	240,000.00	237,848.99	(2,151.01)	0.90-
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-
Sub-total Parks & Recreation:	854,252.89	830,690.00	827,922.23	(2,767.77)	0.33-

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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-
Total Department Revenues:	2,205,392.84	1,747,436.00	1,836,036.69	88,600.69	5.07
Capital Revenues					
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-
Total Capital Revenues:	872,117.97	820,891.00	788,081.89	(32,809.11)	4.00-
TOTAL REVENUES:	10,435,745.17	10,164,032.00	10,163,152.60	(879.40)	0.01-

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
OPERATING & CAPITAL EXPENSES					
Department Operating Expenses					
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
Public Works					
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
Sub-total Public Works:	1,882,101.27	1,764,285.00	1,993,155.28	(228,870.28)	12.97-
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-
Parks & Recreation					
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-

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
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
Sub-total Parks & Recreation:	1,786,427.87	1,793,323.00	1,831,946.51	(38,623.51)	2.15-
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
Total Department Operating Expenses:	8,206,918.77	7,739,422.00	7,944,760.09	(205,338.09)	2.65-
Transfers to Reserves					
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		
Total Transfers to Reserves:	427,876.64	410,000.00	410,000.00	0.00	0.00
Capital Expenses					
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
Total Capital Expenses:	1,800,949.76	2,014,610.00	2,028,161.22	(13,551.22)	0.67-
Total OPERATING & CAPITAL EXPENSES:	10,435,745.17	10,164,032.00	10,382,921.31	(218,889.31)	2.15-
SURPLUS (DEFICIT)	0.00	0.00	(219,768.71)	(219,768.71)	0.00

Township of Edwardsburgh Cardinal
Reserve and Reserve Funds 2020 Draft Budget Revised

		Pre- Audit	Pre- Audit	2020 Draft		2020 Draft	
		Balance	Year End	Balance	Budgeted	Budgeted	Projected
		12/31/2019	Adjustments	Dec 31, 2019	Transfers In	Transfers Out	Balance
EARMARKED RESERVES							
01-3511	Administration	149,624.73		149,624.73	44,000.00		193,624.73
01-3512	Tax Write Offs	130,000.00		130,000.00			130,000.00
01-3513	Election Reserve	7,100.00		7,100.00	6,000.00		13,100.00
01-3514	Fire Department - Vehicles	384,431.95		384,431.95	50,000.00	(170,000.00)	264,431.95
01-3515	Fire Department - Buildings	53,000.00		53,000.00	20,000.00		73,000.00
01-3516	Fire Department - Equipment	85,208.34		85,208.34	30,000.00		115,208.34
01-3517	Policing Costs	110,715.00		110,715.00			110,715.00
01-3518	Cemeteries	17,500.00		17,500.00	3,500.00		21,000.00
01-3519	Building Dept Reserve	(2,060.34)	(4,498.12)	(6,558.46)		(21,540.00)	(28,098.46)
01-3520	Public Works	360,160.75	(150,000.00)	210,160.75	88,450.00		298,610.75
01-3521	Winter Control	90,000.00	(70,000.00)	20,000.00	20,000.00		40,000.00
01-3522	Environmental Services - Low Lift	61,387.19		61,387.19			61,387.19
01-3525	Environmental Services - Storm Sewers	69,499.42		69,499.42	15,000.00		84,499.42
01-3526	Landfill Closure Reserve	91,000.00		91,000.00			91,000.00
01-3527	Recreation	163,300.33		163,300.33	55,000.00		218,300.33
01-3528	Planning Reserve	0.00		-	5,000.00		5,000.00
Subtotal		1,770,867.37	(224,498.12)	1,546,369.25	336,950.00	-	(191,540.00)
01-3540	Working Funds	750,000.00		750,000.00			750,000.00
	Total Reserves	2,520,867.37	(224,498.12)	2,296,369.25	336,950.00	-	(191,540.00)
		Pre- Audit	Pre- Audit	2020 Draft	2020	2020 Draft	Projected
		Balance	Year End	Balance	Budgeted	estimated	Budgeted
		12/31/2019	Adjustments	Dec 31, 2019	Transfers In	Interest	Transfers Out
RESERVE FUNDS							
98-3816	Industrial Park Investment- HISA account	2,118,761.31		2,118,761.31		50,000.00	2,168,761.31
98-3813	Industrial Park Land	525,318.12		525,318.12	100,000.00	15,000.00	640,318.12
98-3814	Raw Water Supply System	401,644.32		401,644.32	20,000.00	10,000.00	431,644.32
98-3803	Industrial Park Wastewater	22,815.96		22,815.96		700.00	23,515.96
98-3804	Industrial Park Water	86,139.90		86,139.90		2,400.00	88,539.90
98-3805	Johnstown Water Wells	25,819.02		25,819.02	5,000.00	500.00	31,319.02
98-3812	Gas Tax Grant	47,327.07		47,327.07	215,174.91	5,000.00	(260,000.00)
98-3807	Cardinal Hydro	119,888.87		119,888.87	19,077.03	3,000.00	141,965.90
98-3806	Spencerville Wastewater	298,189.05		298,189.05		8,550.00	(13,920.00)
98-3808	Cardinal Wastewater	237,955.85		237,955.85		8,000.00	(48,057.00)
98-3811	Cardinal Water	512,571.03		512,571.03	104,865.00	14,000.00	631,436.03
98-3817	Ontario Modernization Fund	585,254.25	(58,473.06)	526,781.19		15,000.00	541,781.19
98-3818	OCIF Formula Based Fund	190,137.15		190,137.15	191,495.00	5,000.00	(381,058.00)
Total Reserve Funds		5,171,821.89	(58,473.06)	5,113,348.83	655,611.94	137,150.00	(703,035.00)
GRAND TOTAL		7,692,689.26	(282,971.18)	7,409,718.08	992,561.94	137,150.00	(894,575.00)