

January 18, 2021

Report To: Mayor and Council

From: Aaron Bisson, Manager of Recreation and Culture

RE: Community Services Operating Budget 2021

Attached you will find the proposed operating budget for 2021. As you may be aware the current circumstances, we are living under have had a significant impact on many aspects of our Town and Residents. The impacts and implications to our 2021 budget are significant as we operate under restrictions that allow for fewer users per activity and fewer activities in dedicated time blocks. These impacts are reflected in the proposed 11.96% increase over prior years budgeted numbers. The lockdowns and higher restriction colors further reduce our ability to generate revenue to offset our fixed costs and this is reflected in our numbers presented.

Recommendation

The Community Service Division recommends to Mayor & Council to approve the 2021 Community Services operating Budget as presented.

Respectfully Submitted,

Aaron Bisson

Aaron Bisson
Manager of Recreation and Culture

<p>Council approval of this report will agree to the recommendation of the Community Service Division to approve the 2021 operating budget for the Community Services Division.</p>
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Spreadsheet No. 1 - Community Services Division.- 2021
Operating Budget Reconciliation

Operating Budget Reconciliation		2019	2020	2020	2021	2021-2020	Draft 1 -2021 as of January 14th, 2020	
		3 year Average 2017, 2018 & 2019	Actuals 31-Dec-19	Budget Forecasted	Actuals 31-Oct-20	Budget Forecasted	Variance 2021 -2020	Remarks
Fort Frances Senior Center								
Administration	Revenue	(\$79,795)	(\$82,395)	(\$98,480)	(\$52,802)	(\$45,100)	\$53,380	Significant drop in revenue expected as the Centre is closed under COVID-19 restrictions in 2021. Decrease is mainly due to \$25,000 decrease in contributions from seniors (meals) \$15,000 less than 2020 due to a one time seniors companionship grant funding, and an \$8,500 special capital grant funding received in 2020, and \$3,000 decrease in contributions from seniors
	Expenditure	\$70,948	\$71,357	\$85,322	\$45,283	\$50,213	(\$35,109)	Significant drop in expenses expected as the Centre is closed under COVID-19 restrictions in 2021. Decrease is mainly due to \$19,000 decrease in food and meals, \$7,000 decrease in senior companionship grant costs as the project slows while we await more permanent funding, and a \$3,500 decrease in events and actives and advertising with the building being closed and events taking place elsewhere, \$6,000 decrease to the managers wage as the centre is not operating and less time is required, partially offset by a \$3,700 increase to fitness instructor salaries as we offer more classes and have less capacity per class

								The decrease of \$15,458 is made up of a \$14,000 decrease in Janitorial services now that the Town is doing the cleaning in house, a \$9,000 decrease in building maintenance services to cover the cost of garbage service and fire extinguisher services only., a decrease in water and sewer charges of \$2,800 due to the water being shut off, \$1,500 decrease in natural gas charges due to the building being kept cooler due to being closed. Partially offset by an increase in wages and benefits of \$11,970 due to the cleaning costs and parking lot plowing being handled by the Town.
Building and Grounds	Expenditure	\$50,570	\$52,236	\$49,176	\$32,875	\$33,718	(\$15,458)	
S/T		\$41,723	\$41,197	\$36,018	\$25,356	\$38,831	\$2,813	7.81%
Handi-Van Transit Services								
Administration	Revenue	(\$106,011)	(\$128,521)	(\$115,727)	(\$84,007)	(\$96,013)	\$19,714	Ridership is Down due to COVID, forecasted revenue is based on ridership since April 2020 and then projected over a 1 year period
Administration	Expenditure	\$182,587	\$202,466	\$193,076	\$79,132	\$189,706	(\$3,370)	Ridership is Down due to COVID, forecasted expenses are based on ridership costs since April 2020 and then projected over a 1 year period
Vehicles	Expenditure	\$25,812	\$31,370	\$29,801	\$16,481	\$20,230	(\$9,571)	Due to the lower ridership and trips fuel expense is down approximately \$7500 and wages and benefits are down \$2,683 due to less trips
S/T		\$102,388	\$105,315	\$107,150	\$11,606	\$113,923	\$6,773	6.32%
Townsend Theatre								
Administration	Revenue	(\$16,659)	(\$15,361)	(\$17,000)	(\$2,637)	\$0	\$17,000	Townsend Theatre will not be used in 2021 due to COVID
Buildings and Grounds	Expenditure	\$11,375	\$9,610	\$17,000	\$5,027	\$332	(\$16,668)	Insurance expense is the only anticipated expense due to the theatre being closed due to COVID
S/T		-\$5,284	-\$5,751	\$0	\$2,390	\$332	\$332	#DIV/0!
Recreation Facilities								

operational revenue - GST	Revenue	(\$361,180)	(\$336,426)	(\$351,400)	(\$137,552)	(\$216,781)	\$134,619
operational revenue - No GST	Revenue	(\$9,836)	(\$7,443)	(\$7,700)	(\$5,867)	\$0	\$7,700
Administration	Expenditure	\$544,706	\$652,950	\$670,137	\$229,437	\$571,759	(\$98,378)

A projected decrease of \$134,619 over 2020 budgeted numbers made up of: \$1,750 decrease in Sundry Revenue, \$23,400 decrease in Muskie Hockey rentals, \$20,000 decrease in Ice rentals, \$13,000 decrease in vending machine revenue, \$1,000 on arena floor rentals all due to not expecting to operating these areas under COVID restrictions in place. \$15,600 decrease in Swim Team Rentals, \$8,500 decrease in Minor hockey rentals, \$16,500 decrease in Figure Skating Rentals, \$10,800 decrease in Girls Hockey Rentals, \$4,000 decrease in Junior A Rentals, \$2,500 decrease in Advertising, \$18,600 decrease in Auditorium rentals, \$15,750 decrease in Canteen rentals due to restrictions in place with COVID 19. not expected while operating under COVID restrictions

Items contributing to the increase include: \$10,000 from Management Wages being allocated to this department, \$79,800 decrease from Labour spreadsheet for Arena attendants and caretakers with time being charged to a COVID line, a \$15,500 decrease to conferences and courses as we will not be travelling in 2021 and we have trained most of our full time and casual lifeguards in 2020 who had been lacking training needed, a \$6,800 decrease in vending supplies as we are not expecting to use the vending machine under COVID, a \$1,500 decrease in advertising as we advertise mostly digitally now, and a \$3,000 decrease in active net fees as we are expecting lower sales due to COVID.

Buildings and Grounds
Vehicles
S/T

Recreation Programs

operational revenue - GST

Expenditure	\$558,059	\$593,455	\$638,021	\$419,774	\$661,873	\$23,852
Expenditure	\$20,392	\$17,074	\$21,880	\$10,664	\$21,786	(\$94)
	\$752,143	\$919,610	\$970,938	\$516,455	\$1,038,637	\$67,699
Revenue	(\$210,125)	(\$230,991)	(\$225,850)	(\$97,333)	(\$132,200)	\$93,650

made up of the following changes for 2021: \$14,089 increase in wages and benefits for arena buildings and grounds. Amounts come from interdepartmental budget spreadsheet, \$5,000 decrease in Janitorial supplies over 2020 due to a decreased spectator load, \$3,600 decrease to contracted services - cleaning due to East End Hall being cleaned by Town employees, \$6,000 increase to contracted services and a \$7,000 increase to equipment rentals - owned bringing these items more in line with their three year averages, and a \$5,412 increase to insurance from the insurance spreadsheet, and a \$4,951 increase to hydro and water and sewer budgets based on the expected 1.9% and 2.7% increases expected in each of those areas and a \$5,000 decrease to building materials to bring it closer to the 3 year average

6.97%

Overall decrease in revenue of \$93,650 is due from: an Expected decrease of \$50,000 to Adult memberships, a \$4,500 student membership decrease and \$23,800 to Adult Daily admissions due to COVID and the restrictions, a \$4,750 decrease to adult swim classes as most people are buying memberships for these classes currently, A decrease of \$5,900 to programs and courses - adult based on our q4 2020 results under COVID, and a \$2,200 decrease to sundry revenue which we expect to not collect under COVID.

operational revenue - No GST	Revenue	(\$94,167)	(\$78,815)	(\$126,000)	(\$18,436)	(\$28,500)	\$97,500	<p>An Overall decrease in revenue of \$97,500 is expected based on: \$22,000 decrease due to school swim programs not happening in 2021, \$35,600 decrease in swim classes due to class size restrictions, \$30,000 decrease due to not operating summer programs, \$6,500 decrease in youth daily admittance due to COVID-19 restrictions, a \$2,000 decrease in youth memberships due to COVID restrictions.</p>
	Expenditure	\$417,112	\$473,626	\$469,037	\$201,209	\$446,492	(\$22,545)	
Administration S/T		\$112,821	\$163,820	\$117,187	\$85,440	\$285,792	\$168,605	<p>An overall decrease in expenses of \$22,545 is expected based on: an decrease of \$5,000 of supervisor wages being allocated from this department to another, an increase of \$16,365 to wages and benefits for lifeguards, offset by decreases of \$14,500 to program/course supplies due to not running summer programs, a \$13, 560 decrease to conference and courses due to no travel in 2021, and a decrease of \$1000 respectively for office supplies and advertising as most of our advertising is now on social media/electronic, and a \$3,500 decrease to Active net fees based on lower revenue in 2021</p>
Community Services								
Allocated Administration	Revenue	(\$20,833)	(\$22,500)	(\$20,000)	(\$11,250)	(\$37,500)	(\$17,500)	<p>A \$17,500 increase in revenue is due to spreading management wages over appropriate departments</p> <p>An overall decrease in expenses is comprised of: a Decrease to Conferences and Courses of \$2,500 due to not travelling in 2021, a decrease of \$1,283 from the labour spreadsheet</p>
Administration	Expenditure	\$154,274	\$184,868	\$130,663	\$111,219	\$126,380	(\$4,283)	
Vehicles S/T	Expenditure	\$1,213	\$1,729	\$3,337	\$467	\$1,616	(\$1,721)	<p>Decrease due to vehicle not being used much in 2021 due to travel restrictions and COVID related rules.</p>
		\$134,654	\$164,097	\$114,000	\$100,436	\$90,496	-\$23,504	

143.88%

-20.62%

Buildings and yard
S/T

Expenditure	\$48,181	\$64,048	\$55,070	\$36,409	\$46,368	(\$8,702)
	\$163,737	\$190,830	\$210,407	\$86,317	\$202,409	-\$7,998

Projecting a decrease of \$8,702 from 2020 budgeted amounts due to: \$4,600 Savings realized from cleaning the building with Town staff vs contracting it out in 2020, and a \$4,500 decrease in Building Maintenance Services due to new humidifiers in 2021 so less Repairs and Maintenance
-3.80%

Sorting Gap Marina

Operational revenue

Revenue	(\$109,857)	(\$114,445)	(\$117,000)	(\$84,691)	(\$105,410)	\$11,590
Expenditure	\$105,670	\$117,250	\$98,790	\$61,529	\$95,140	(\$3,650)
Expenditure	\$47,146	\$60,606	\$47,700	\$45,336	\$47,915	\$215
	\$42,959	\$63,411	\$29,490	\$22,173	\$37,645	\$8,155
Total Revenue	(\$1,504,201)	(\$1,143,443)	(\$1,167,102)	(\$540,197)	(\$688,773)	\$478,329

Projecting a decrease of \$11,590 from 2020 budgeted amounts: \$8,660 increase in doc rentals due to an increase in selling price by 20%, \$19,000 decrease in confectionary due to COVID and no tourists in 2021. \$2,250 increase in Launch fees based on 2020 numbers, \$3,500 decrease in fuel sales based on not having tourists in 2021 again.

Projecting a decrease of \$3,650 from 2020 budget based on: \$5,000 increase in Management wage allocation, \$8,859 increase in wages and benefits due to having a supervisor and assistant supervisor in 2021, \$1,159 decrease in MNR rent due to lower projected sales, \$1,750 increase in Active net fees due to higher sales through active net, \$3,850 decrease based on projected sales, \$15,000 decrease in confectionary expense due to decrease in projected food sales from 2020.
Projecting an increase of \$215 over 2020 budget amounts due to: a decrease of interdepartmental labour of \$1,564 and an increase in Riverfront maintenance of \$1,500 due to docks that need repair.
27.65%

-40.98%

Total Expenditures

\$2,701,607	\$2,816,554	\$2,790,875	\$1,414,214	\$2,506,793	-\$284,082
\$1,197,406	\$1,673,111	\$1,623,773	\$874,017	\$1,818,020	\$194,247

-10.18%

Net Operating Budget

11.96%

2020 Statement of Operations- General Fund

	NEW G/L ACCOUNT	Actual to December 31/17	Actual to December 31/18	Actual to December 31, 2019	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	3 Year Average- 2017, 2018, 2019	Budget Variance 2020 to 2021	Notes
Fort Frances Seniors' Centre										
REVENUE:										
Sundry Revenue	10-120-1220-0330-40582	(468.75)	-	-		(130.55)		(156.25)	-	We will assume we are in COVID for 2021 and the centre will not be open to the public
Rental	10-120-1220-0330-40774	(1,685.90)	(1,251.40)	(1,720.20)	(1,500)	(181.95)		(1,552.50)	1,500	FFSC not open in 2021 under COVID
										42700 is the operating grant we receive each year. Prior year a special grant was included in this line
Ministry of Health	10-120-1220-0430-40446	(39,999.96)	(42,699.98)	(42,699.97)	(51,240)	(10,675.00)	(42,700)	(41,799.97)	8,540	
Seniors Companion Grant	10-120-1220-0430-40447			(3,223.06)	(15,240)	(32,016.94)	-	(1,074.35)	15,240	FFSC not open in 2021 under COVID
One Time Funding Grant (Age Friendly Grant)	10-120-1220-0430-40448	(717.02)	(6,662.51)	-		-		(2,459.84)	-	
Contributions from Seniors	10-120-1220-0430-40594	(23,912.64)	(26,197.98)	(27,727.65)	(25,000)	(7,779.43)	-	(25,946.09)	25,000	FFSC not open in 2021 under COVID
										600 for Thai chi and yoga in Nov. 2020 plan to run 4 sessions in 2021
Seniors Fitness Classes	10-120-1220-0330-40674		(4,168.56)	(2,118.55)	(2,500)	(720.00)	(2,400)	(2,095.70)	100	
Age Friendly Community Revenue	10-120-1220-0430-40610	(1,016.50)	(500.00)	-		-		(505.50)	-	
Donations	10-120-1220-0430-40632	(6,001.25)	(1,706.82)	(4,905.97)	(3,000)	(1,298.28)	-	(4,204.68)	3,000	FFSC not open in 2021 under COVID
		(73,802.02)	(83,187.25)	(82,395.40)	(98,480)	(52,802.15)	(45,100)	(79,794.89)	53,380	
EXPENDITURES:										
Administration										
				-						
Wages IFT (refer to Comm Serv)	10-120-1220-1000-71090	10,000.00	10,000.00	10,000.00	10,000	7,500.00	10,000	10,000.00	-	Community Service Manager Allocation
Hourly Part-time Salaries/Wages	10-120-1220-1101-71130	11,000.00	11,000.00	12,000.00	12,000	5,500.00	6,000	11,333.33	(6,000)	Managers wage at 50% until open as normal
full time	10-120-1220-1105-60010			4.78		29.15		1.59	-	
Overtime	10-120-1220-1105-60013		0.86	-		-		0.29	-	
Part Time Salaries- Fitness Instructor	10-120-1220-1105-60020		1,976.54	2,870.76	3,588	836.86	7,247	1,615.77	3,659	3 classes a week for 10 weeks 4 times per year.
CPP- Fitness Instructor	10-120-1220-1105-60025		46.74	37.20	142	9.13	204	27.98	62	
EI- Fitness Instructor	10-120-1220-1105-60030		46.31	65.66	79	18.55	160	37.32	81	
OMERS- Fitness Instructor	10-120-1220-1105-60035		49.81	43.81	323	15.24	112	31.21	(211)	
EHT- Fitness Instructor	10-120-1220-1105-60040		38.87	56.45	70	16.38	141	31.77	71	
Employer Benefits- Fitness Instructor	10-120-1220-1105-60050		28.03	42.68	-	4.55	205	23.57	205	
WSIB- Fitness Instructor	10-120-1220-1105-60055		63.76	90.40	115	19.48	168	51.39	53	
Accounting Charges	10-120-1220-1200-71221	10,150.00	10,300.00	10,500.00	10,675	8,006.25	10,675	10,316.67	-	
Communications	10-120-1220-1200-71251	2,612.41	2,768.26	2,557.03	2,500	1,089.07	1,700	2,645.90	(800)	
Office Supplies	10-120-1220-1400-71410	1,589.41	752.09	217.78	1,000	170.24	200	853.09	(800)	
Supplies/Craft	10-120-1220-1400-71475	272.01	93.62	-		-		121.88	-	
Supplies/Workshop	10-120-1220-1400-71476	1,023.73	890.89	590.21	800	588.31	800	834.94	-	
Kitchen Supplies	10-120-1220-1400-71490	951.03	1,520.78	448.28	1,200	383.90	-	973.36	(1,200)	FFSC not open in 2021 under COVID
Food & Meals	10-120-1220-1400-71491	19,329.40	18,869.80	22,989.87	19,000	4,524.30	-	20,396.36	(19,000)	FFSC not open in 2021 under COVID
Contracted Works	10-120-1220-1500-71523	2,214.67	1,050.00	508.80	1,000	-	1,000	1,257.82	-	
Travel	10-120-1220-1500-71530	1,066.86	1,168.13	969.52	600	66.75	100	1,068.17	(500)	
Conferences & Courses	10-120-1220-1500-71531		-	-		-	-	-	-	
Age Friendly Community Project	10-120-1220-1500-71571	5,944.81	7,408.77	-		-	-	4,451.19	-	
										Senior companionship coordinator wage for friendly phone call program
Seniors Compaion Grant Project	10-120-1220-1500-71572			3,223.06	17,230	15,668.43	10,000	1,074.35	(7,230)	
Advertising & Public Notices	10-120-1220-1500-71591	1,193.67	733.78	2,184.94	1,000	637.30	1,000	1,370.80	-	
Pubic Relations/Promotions	10-120-1220-1500-71592	953.32	247.69	731.91	1,000	-	-	644.31	(1,000)	FFSC not open in 2021 under COVID
Events & Activities	10-120-1220-1500-71593	3,348.28	784.16	1,223.39	3,000	199.45	500	1,785.28	(2,500)	FFSC not open in 2021 under COVID
Contributions to Capital	10-120-1220-1510-75350		-	-		-	-	-	-	
		71,649.60	69,838.89	71,356.53	85,322	45,283.34	50,213	70,948.34	(35,109)	
Building & Grounds										
				-						

2020 Statement of Operations- General Fund

NEW G/L ACCOUNT		Actual to December 31/17	Actual to December 31/18	Actual to December 31, 2019	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	3 Year Average- 2017, 2018, 2019	Budget Variance 2020 to 2021	Notes
Salaries Full Time	10-120-1220-1240-60010		3,715.77	2,211.79	2,021	3,227.19	10,417	1,975.85	8,396	from interdepartmental worksheet, increase mainly due to in house cleaning - Cleaning wages only if building is open in 2021
Hourly Part Time	10-120-1220-1240-60020		156.57	-		-		52.19	-	
Employer CPP	10-120-1220-1240-60025		188.31	107.56		174.59		98.62	-	
Employer EI	10-120-1220-1240-60030		85.22	41.67		70.18		42.30	-	
Employer OMERS	10-120-1220-1240-60035		355.21	211.91		326.83		189.04	-	
Employer EHT	10-120-1220-1240-60040		79.06	43.66		68.59		40.91	-	
Employer Benefits	10-120-1220-1240-60050		923.56	206.08	655	190.01	4,229	376.55	3,574	from interdepartmental worksheet, increase mainly due to in house cleaning
Employer WSIB	10-120-1220-1240-60055		129.62	70.46		81.63		66.69	-	
Natural Gas Charges	10-120-1220-1240-71416	5,147.58	4,027.33	3,065.69	4,500	2,258.64	3,000	4,080.20	(1,500)	Not heating as high due to building closed
Hydro Charges	10-120-1220-1240-71420	8,108.98	5,857.46	7,528.74	6,000	3,950.74	6,000	7,165.06	-	
Water & Sewer Charges	10-120-1220-1240-71421	2,506.48	2,996.23	3,123.21	3,200	1,059.42	400	2,875.31	(2,800)	water heater rental only
Janitorial Supplies	10-120-1220-1240-71470	3,139.23	2,702.73	732.91	1,000	241.10	100	2,191.62	(900)	
Contracted Services - Janitorial Services	10-120-1220-1240-71523	9,947.79	15,132.54	14,080.16	14,000	1,712.45	-	13,053.50	(14,000)	Cleaning to be done by Town Staff
Equipment Rentals-Own	10-120-1220-1240-71540		549.92	243.75		1,412.50		264.56	-	
Repairs & Maintenance	10-120-1220-1240-71545	1,097.69	1,526.33	2,065.82	5,000	3,493.80	5,000	1,563.28	-	
Building Maintenance Service	10-120-1220-1240-71557	14,274.98	12,073.37	15,844.98	10,000	12,030.52	1,000	14,064.44	(9,000)	Jan 1 Public works will look after plowing and sanding, \$4,527 one time cost for mower purchased in 2020. Budget covers garbage bin service and fire extinguisher service.
General Insurance	10-120-1220-1240-71580	2,316.60	2,435.40	2,657.42	2,800	2,577.11	3,572	2,469.81	772	
		46,539.33	52,934.63	52,235.81	49,176	32,875.30	33,718	50,569.92	(15,458)	
Total Revenue		(73,802.02)	(83,187.25)	(82,395.40)	(98,480)	(52,802.15)	(45,100)	(79,794.89)	53,380	
Total Expenditures		118,188.93	122,773.52	123,592.34	134,498	78,158.64	83,931	121,518.26	(50,567)	
Total Fort Frances Seniors' Centre		44,386.91	39,586.27	41,196.94	36,018	25,356.49	38,831	41,723.37	2,813	
Handi-Van Transit Services:										
REVENUE:										
Provincial Grant	10-060-0632-0430-40412	(58,395.45)	(41,003.78)	(82,272.22)	(71,727)	(65,793.00)	(71,727)	(60,557.15)	-	
User Fees - Fares	10-060-0632-0430-40597	(27,341.60)	(29,019.40)	(24,601.00)	(25,000)	(9,589.50)	(12,786)	(26,987.33)	12,214	based on 9 months projected to 12
Transit Donations	10-060-0632-0430-40632	(16,215.37)	(17,535.21)	(21,647.97)	(19,000)	(8,624.33)	(11,500)	(18,466.18)	7,500	based on 9 months projected to 12
		(101,952.42)	(87,558.39)	(128,521.19)	(115,727)	(84,006.83)	(96,013)	(106,010.67)	19,714	
EXPENDITURES:										
Administration IFT (refer to Community Services)	10-060-0632-1100-71090	5,000.00	5,000.00	5,000.00	5,000	3,750.00	7,500	5,000.00	2,500	New contract needs to be administered
Accounting Charges (IFT)	10-060-0632-1200-71221	7,600.00	7,700.00	7,850.00	8,000	6,000.00	8,160	7,716.67	160	2% increase
Communications	10-060-0632-1200-71251	732.72	732.71	284.93	250	142.45	250	583.45	-	
Postage, Freight, Courier	10-060-0632-1200-71252		-	-		-		-	-	
Office Supplies	10-060-0632-1400-71410	415.18	-	-		-		138.39	-	
Contracted Services (Dial-a-ride)	10-060-0632-1500-71523	31,877.40	22,974.33	28,074.51	28,000	11,527.69	19,375	27,642.08	(8,625)	based on 9 months projected to 12
Advertising & Public Notices	10-060-0632-1500-71591	569.88	-	-		-		189.96	-	
Transfer to Reserve Funds	10-060-0632-1620-75390		-	-	14,826	-	77,421	-	62,595	We are required to have this service cost us \$109,293 so difference goes to reserves

2020 Statement of Operations- General Fund

		Actual to	Actual to	Actual to	2020 OPERATING	Actual to October	2021 OPERATING	3 Year Average-	Budget Variance	Notes
NEW G/L ACCOUNT		December 31/17	December 31/18	December 31, 2019	FORECAST	31, 2020	FORECAST	2017, 2018, 2019	2020 to 2021	
Handi-Van - Contracted Works		132,218.06	130,474.96	161,256.74	137,000	57,711.36	77,000	141,316.59	(60,000)	based on 9 months projected to 12
		178,413.24	166,882.00	202,466.18	193,076	79,131.50	189,706	182,587.14	(3,370)	
Vehicles - Licensed										
Distributed Salaries/Wages										
Distributed Benefits										
Salaries Full Time	10-060-0632-2910-60010	4,746.01	2,499.04	4,842.86	5,460	4,783.44	4,000	4,029.30	(1,460)	from interdepartmental worksheet
Overtime	10-060-0632-2910-60013	382.68	355.96	-		-		246.21	-	
Hourly Part Time	10-060-0632-2910-60020		-	-		-		-	-	
Employer CPP	10-060-0632-2910-60025	231.95	117.44	271.21		273.96		206.87	-	
Employer EI	10-060-0632-2910-60030	99.31	52.03	112.81		98.06		88.05	-	
Employer OMERS	10-060-0632-2910-60035	519.35	327.12	554.10		518.16		466.86	-	
Employer EHT	10-060-0632-2910-60040	90.94	66.89	111.60		108.15		89.81	-	
Employer Benefits	10-060-0632-2910-60050	492.46	419.56	895.68	2,476	611.84	1,253	602.57	(1,223)	from interdepartmental worksheet
Employer WSIB	10-060-0632-2910-60055	161.94	109.76	176.57		128.65		149.42	-	
Gas & Fuel	10-060-0632-2910-71418	10,074.59	15,663.36	15,471.18	16,000	6,303.82	8,500	13,736.38	(7,500)	based on 9 months projected to 12
Vehicle Parts & Maintenance	10-060-0632-2910-71451	3,580.65	724.02	6,630.14	3,500	1,370.34	3,500	3,644.94	-	
Insurance	10-060-0632-2910-71580	1,781.40	2,300.45	1,589.38	1,650	1,569.91	2,262	1,890.41	612	
Licenses	10-060-0632-2910-71582	554.50	714.50	714.50	715	714.50	715	661.17	-	
		22,715.78	23,350.13	31,370.03	29,801	16,480.83	20,230	25,811.98	(9,571)	
Total Revenue		(101,952.42)	(87,558.39)	(128,521.19)	(115,727)	(84,006.83)	(96,013)	(106,010.67)	19,714	
Total Expenditures		201,129.02	190,232.13	233,836.21	222,877	95,612.33	209,936	208,399.12	(12,941)	
Total Handi Transit Services		99,176.60	102,673.74	105,315.02	107,150	11,605.50	113,923	102,388.45	6,773	
Townshend Theatre										
REVENUE										
Paid Admission (Surtax)	10-160-1635-0330-40769	(10,149.00)	(8,119.50)	(7,410.00)	(8,000)	(1,078.50)	-	(8,559.50)	8,000	Not open in 2021 due to COVID-19
Rental Hall	10-160-1635-0330-40772	(6,695.93)	(5,086.62)	(6,750.86)	(7,500)	(1,508.40)	-	(6,177.80)	7,500	Not open in 2021 due to COVID-19
Technology Fee	10-160-1635-0330-40765	(1,075.00)	(754.50)	(165.74)	(600)	(50.00)	-	(665.08)	600	Not open in 2021 due to COVID-19
Janitorial Charges	10-160-1635-0330-40766	(1,760.00)	(975.90)	(1,034.55)	(900)	-	-	(1,256.82)	900	Not open in 2021 due to COVID-19
		(19,679.93)	(14,936.52)	(15,361.15)	(17,000)	(2,636.90)	-	(16,659.20)	17,000	
EXPENDITURES				-						
Buildings & Grounds				-						
Administration IFT (refer to Community Services)	10-160-1635-1000-71090				5,000	3,750.00		-	(5,000)	Not open in 2021 due to COVID-19
ActiveNet Processing Fee	10-160-1635-1200-71245		54.54	91.99	100	303.36	-	48.84	(100)	
Repairs & Maintenance	10-160-1635-1240-71545	333.21	1,129.00	-	1,000	-	-	487.40	(1,000)	Not open in 2021 due to COVID-19
Equipment Leases & Maint.	10-160-1635-1500-71543	306.25	-	-		-	-	102.08	-	
General Insurance	10-160-1635-1500-71580	319.86	272.16	278.72	300	259.62	332	290.25	32	
Capital Investment Fund (Surtax) (Transfer to Reserve Fund)	10-160-1635-1620-75390	10,149.00	8,119.50	7,410.00	8,550	-		8,559.50	(8,550)	Not open in 2021 due to COVID-19
Contracted Works	10-160-1635-1240-71523	2,300.00	200.00	1,486.48	1,750	650.00	-	1,328.83	(1,750)	Not open in 2021 due to COVID-19
Janitorial Contracted Services	10-160-1635-1240-71524	1,094.39	-	-		-		364.80	-	
ActiveNet Transaction Fee	10-160-1635-1600-71667		237.35	342.60	300	63.65	-	193.32	(300)	
		14,502.71	10,012.55	9,609.79	17,000	5,026.63	332	11,375.02	(16,668)	
Total Revenue		(19,679.93)	(14,936.52)	(15,361.15)	(17,000)	(2,636.90)	-	(16,659.20)	17,000	
Total Expenditures		14,502.71	10,012.55	9,609.79	17,000	5,026.63	332	11,375.02	(16,668)	
Total Townsend Theatre		(5,177.22)	(4,923.97)	(5,751.36)	-	2,389.73	332	(5,284.18)	332	
Recreation Facilities										
REVENUE:										

2020 Statement of Operations- General Fund

		Actual to	Actual to	Actual to	2020 OPERATING	Actual to October	2021 OPERATING	3 Year Average-	Budget Variance	
	NEW G/L ACCOUNT	December 31/17	December 31/18	December 31, 2019	FORECAST	31, 2020	FORECAST	2017, 2018, 2019	2020 to 2021	Notes
Operational Revenue - GST Charged				-						
Sundry Revenue	10-160-1634-0330-40582	(1,503.32)	(1,496.24)	(2,370.56)	(1,750)	(1,200.00)	-	(1,790.04)	1,750	not expected while operating under COVID restrictions
Expense Recoveries	10-160-1634-0330-40589	(574.56)	(847.08)	(467.28)	(500)	(839.68)	-	(629.64)	500	
School Rentals (Muskie Hockey)	10-160-1634-0330-40639	(35,420.42)	(23,361.13)	(24,436.35)	(23,400)	(16,312.34)	-	(27,739.30)	23,400	not expected while operating under COVID restrictions
Pool Rentals	10-160-1634-0330-40642	(1,531.55)	(6,566.86)	(1,926.53)		(311.01)	-	(3,341.65)	-	
Pool Daily Admissions	10-160-1634-0330-40644	(75.00)	-	-		43.80		(25.00)	-	
Swim Team Rental	10-160-1634-0330-40645	(33,568.28)	(31,209.63)	(29,585.63)	(30,000)	(6,627.28)	(14,400)	(31,454.51)	15,600	24 hours a month at \$75 for 8 months
Ice Rentals	10-160-1634-0330-40649	(17,304.04)	(19,756.62)	(19,816.74)	(20,000)	(6,315.95)	-	(18,959.13)	20,000	not expected while operating under COVID restrictions
Minor Hockey Rentals	10-160-1634-0330-40651	(131,000.67)	(99,505.65)	(90,924.34)	(110,000)	(41,760.01)	(101,500)	(107,143.55)	8,500	16741 per average month for 6 months
Figure Skating Rentals	10-160-1634-0330-40652	(38,573.94)	(33,901.68)	(32,851.40)	(36,000)	(10,608.57)	(19,500)	(35,109.01)	16,500	3201 per month average for 6 months
Public Skating - Adult	10-160-1634-0330-40655		-	-		-		-	-	
Girls Hockey	10-160-1634-0330-40656	(35,557.02)	(26,964.20)	(27,829.44)	(30,000)	(16,948.83)	(19,200)	(30,116.89)	10,800	3198 per month average for 6 months
Junior "A" Rentals	10-160-1634-0330-40657	(17,392.91)	(24,792.21)	(13,732.72)	(22,000)	(9,484.75)	(18,000)	(18,639.28)	4,000	2568 practice ice and 293 per game average per month
Vending Machine	10-160-1634-0330-40672	(15,169.48)	(12,209.27)	(10,223.41)	(13,000)	(3,127.93)	-	(12,534.05)	13,000	not expected while operating under COVID restrictions
Advertising Rentals	10-160-1634-0330-40693	(14,156.30)	(13,015.12)	(17,691.21)	(14,500)	(12,282.23)	(12,000)	(14,954.21)	2,500	We lost a Zamboni advertiser in 2020 and a couple of puck board advertisers.
Ball Field Rental	10-160-1634-0330-40697	(10,367.37)	(8,805.90)	(9,006.85)	(9,000)	-	(4,500)	(9,393.37)	4,500	we can operate ball fields but all teams will not likely participate
Arena Summer Rentals (Floor)	10-160-1634-0330-40771	(741.52)	866.93	(5,109.94)	(1,000)	330.00	-	(1,661.51)	1,000	not expected while operating under COVID restrictions
Auditorium Rentals	10-160-1634-0330-40772	(13,322.15)	(19,559.77)	(21,767.00)	(24,000)	(7,529.07)	(5,400)	(18,216.31)	18,600	cadets ~\$602 per month
Community Hall Rentals	10-160-1634-0330-40774	(2,707.28)	(1,469.50)	(1,973.46)	(500)	(1.64)		(2,050.08)	500	
Summer Ice Rentals	10-160-1634-0330-40776	(12,477.77)	(10,407.86)	(8,712.64)	-	-	-	(10,532.76)	-	
Canteen Revenue	10-160-1634-0330-40779	(14,667.98)	(18,000.00)	(18,000.00)	(15,750)	(4,500.00)	-	(16,889.33)	15,750	not expected while operating under COVID restrictions
COVID User Fee	10-160-1634-0430-40580					(77.00)	(22,281)	-	(22,281)	3183 participants in 2021 total paying \$7 each
		(396,111.56)	(351,001.79)	(336,425.50)	(351,400)	(137,552.49)	(216,781)	(361,179.62)	134,619	
Operational Revenue - No GST				-						
Sundry Revenue	10-160-1634-0430-40582	(2,398.00)	(2,873.80)	(728.00)	(1,500)	(736.83)	-	(1,999.93)	1,500	not expected while operating under COVID restrictions
Expense Recoveries	10-160-1634-0430-40589	(727.84)	(838.40)	(1,258.57)	(1,000)	(1,502.77)	-	(941.60)	1,000	not expected while operating under COVID restrictions
ATM Revenue	10-160-1634-0430-40605	(7,396.00)	(5,820.00)	(4,667.00)	(5,200)	(1,548.00)	-	(5,961.00)	5,200	not expected while operating under COVID restrictions
Donations (Ice for Kids)	10-160-1634-0430-40632		(1,425.00)	(500.00)		(2,100.00)	-	(641.67)	-	
Pool Rentals	10-160-1634-0430-40642	(68.00)	(80.00)	(162.00)		-	-	(103.33)	-	
Daily Admissions	10-160-1634-0430-40644		-	-		-		-	-	
Ice Rentals				-		-		-	-	
Public Skating				-		-		-	-	
Programs & Courses				-		-		-	-	
Auditorium Rentals	10-160-1634-0430-40772	(338.42)	(99.10)	(127.64)		20.16	-	(188.39)	-	
		(10,928.26)	(11,136.30)	(7,443.21)	(7,700)	(5,867.44)	-	(9,835.92)	7,700	
Total Revenue		(407,039.82)	(362,138.09)	(343,868.71)	(359,100)	(143,419.93)	(216,781)	(371,015.54)	142,319	

2020 Statement of Operations- General Fund

NEW G/L ACCOUNT	Actual to December 31/17	Actual to December 31/18	Actual to December 31, 2019	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	3 Year Average- 2017, 2018, 2019	Budget Variance 2020 to 2021	Notes
EXPENDITURES			-						
Administration			-						
Distributed Salaries/Wages			-			10,000		10,000	Distributing Management time to all departments - new for 2021 (Ice users, etc.)
Distributed Benefits			-					-	
Overtime, Shift, Recall	10-160-1634-1101-60013	8,069.13	7,688.31	10,034.14	3,730.96	8,500	8,597.19	(2,000)	Full time rink guys + caretaker+40% admin
Leave (Ber, Sick, Other)			-		-		-	-	
Vac, Stat, Holidays			-		-		-	-	
Salaries/Wages Full Time	10-160-1634-1101-60010	222,326.09	128,253.80	263,058.16	57,245.69	244,156	204,546.02	26,534	Full time rink guys + caretaker+40% admin
New Staffing- Salaries				50,605	-		-	(50,605)	included in full and part time lines in 2021
Disability STD/LTD			-		-		-	-	
Hourly Part Time Salaries/Wages	10-160-1634-1101-60020	166,782.85	190,224.46	207,762.04	105,296.89	148,961	188,256.45	(51,890)	Part time rink + caretakers
WSIB	10-160-1634-1101-60055	12,252.01	9,750.61	14,824.97	3,831.77	9,223	12,275.86	(3,974)	From Labour budget spreadsheets
CPP	10-160-1634-1101-60025	17,101.15	14,375.59	22,197.09	7,707.50	19,056	17,891.28	(446)	From Labour budget spreadsheets
EI	10-160-1634-1101-60030	8,596.28	7,243.00	9,802.13	3,516.15	7,626	8,547.14	(887)	From Labour budget spreadsheets
Dental, Vision & Extend Health			-		-		-	-	
OMERS	10-160-1634-1101-60035	25,157.80	15,732.13	28,316.47	7,459.14	30,104	23,068.80	(7,976)	From Labour budget spreadsheets
Life Insurance			-		-		-	-	
EHT	10-160-1634-1101-60040	7,783.47	6,772.49	6,605.53	3,220.74	7,752	7,053.83	(408)	From Labour budget spreadsheets
Employee Benefits	10-160-1634-1101-60050	26,838.98	23,426.45	36,365.43	13,308.16	60,931	28,876.95	26,799	From Labour budget spreadsheets
New Staffing- Benefits				14,925	-		-	(14,925)	
Union Maint. Distribution			-		-		-	-	
ActiveNet Processing Fee	10-160-1634-1200-71245	320.86	850.39	326.99	94.79	500	499.41	-	
Communications	10-160-1634-1200-71251	8,161.81	6,902.25	10,440.02	7,094.25	8,000	8,501.36	1,000	based on 2020 yearly amounts
Postage, Freight, Courier	10-160-1634-1200-71252	798.19	1,143.97	492.31	74.73	500	811.49	(300)	postage for A/R, allocated at year end based on 2019 actuals
Legal	10-160-1634-1200-71253	1,225.34	-	2,000.00	-		1,075.11	-	
Memberships	10-160-1634-1200-71260	418.92	1,162.52	1,075.07	180.80	600	885.50	(600)	
Copier Supplies and Maintenance	10-160-1634-1400-71409	712.33	676.55	1,413.62	468.00	1,250	934.17	-	
Office Supplies	10-160-1634-1400-71410	1,783.16	4,709.28	2,152.10	906.09	1,500	2,881.51	(1,000)	closed to the public so fewer supplies
First Aid Supplies	10-160-1634-1400-71414	5.68	113.95	126.11	116.26	100	81.91	-	
Supplies - Program Resources	10-160-1634-1400-71461		381.10	-	99.98		127.03	-	
Supplies - Vending	10-160-1634-1400-71472	2,324.72	373.51	44.40	-	-	914.21	(400)	
Clothing - Uniforms & Coveralls	10-160-1634-1400-71483	879.84	1,289.32	4,596.52	1,362.90	2,500	2,255.23	-	
Contracted Works	10-160-1634-1500-71523	1,969.94	1,984.92	1,849.92	7,787.38	2,000	1,934.93	-	\$5,500 of this was for a rack mount PDU from Jeremy and not expected to have similar expense in 2021
Travel	10-160-1634-1500-71530	500.37	-	-	-		166.79	-	
Conferences & Courses	10-160-1634-1500-71531	390.00	6,684.18	13,180.89	1,548.26	2,500	6,751.69	(15,500)	No travel In 2021 and online options available, travel to resume in 2022
Meeting Expenses	10-160-1634-1500-71532		761.60	333.97	-	-	365.19	(250)	
Vending Purchase for Resale	10-160-1634-1500-71550	6,488.18	6,775.41	6,517.73	1,826.85	-	6,593.77	(6,800)	not expected while operating under COVID restrictions
Canteen Expense	10-160-1634-1500-71551	934.26	468.52	111.00	-	-	504.59	(250)	

2020 Statement of Operations- General Fund

	NEW G/L ACCOUNT	Actual to December 31/17	Actual to December 31/18	Actual to December 31, 2019	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	3 Year Average- 2017, 2018, 2019	Budget Variance 2020 to 2021	Notes
Advertising & Public Notices	10-160-1634-1500-71591	989.60	1,452.94	2,154.50	2,500	-	1,000	1,532.35	(1,500)	Using more electronic notification processes
Teaching/Program Resource			-	-		-		-	-	
Contribution to Capital	10-160-1634-1510-75350	9,586.66	45.00	-		-		3,210.55	-	
Bank Service Charges	10-160-1634-1600-71660		-	-		-		-	-	
Cash Over/Under	10-160-1634-1600-71661	61.36	52.52	13.27		(1.69)		42.38	-	
Foreign Exchange	10-160-1634-1600-71662	(91.56)	(34.31)	(46.57)		(4.60)		(57.48)	-	
Credit Card Discount	10-160-1634-1600-71665		-	-		-		-	-	
ActiveNet Transaction Fee	10-160-1634-1600-71667	1,486.67	8,054.88	7,201.87	8,000	2,566.31	5,000	5,581.14	(3,000)	Lower revenue so lower fees
		533,854.09	447,315.34	652,949.68	670,137	229,437.31	571,759	544,706	98,378	(98,377.70)
Buildings & Grounds				-						
Distributed Salaries/Wages (Ball Diamond)				-						
Distributed Benefits				-						
										arena building and grounds and East End Hall (EEH) (parks) attendants included above and Facilities Superintendent
Salaries Full Time	10-160-1634-1240-60010	5,162.22	14,486.35	8,548.14	52,274	79,749.44	64,024	9,398.90	11,750	
Overtime	10-160-1634-1240-60013		-	265.14		1,038.07		88.38	-	
Hourly Part Time	10-160-1634-1240-60020		5,474.72	-		34,258.98		1,824.91	-	
Employer CPP	10-160-1634-1240-60025	234.83	959.05	435.08	1,449	5,725.14		542.99	(1,449)	arena building and grounds and EEH (parks) attendants included above
Employer EI	10-160-1634-1240-60030	100.87	427.56	175.46	506	2,382.70		234.63	(506)	arena building and grounds and EEH (parks) attendants included above
Employer OMERS	10-160-1634-1240-60035	460.93	1,372.72	850.21	4,453	8,995.19		894.62	(4,453)	arena building and grounds and EEH (parks) attendants included above
Employer EHT	10-160-1634-1240-60040	97.46	403.13	179.75	814	2,415.53		226.78	(814)	arena building and grounds and EEH (parks) attendants included above
Employer Benefits	10-160-1634-1240-60050	870.06	1,465.32	1,000.94	7,710	11,668.02	18,586	1,112.11	10,876	arena building and grounds and EEH (parks) attendants included above
Employer WSIB	10-160-1634-1240-60055	157.29	665.83	272.30	1,315	2,873.85		365.14	(1,315)	arena building and grounds and EEH (parks) attendants included above
Postage, Freight, Courier				-		-		-	-	
Natural Gas Charges	10-160-1634-1240-71416	69,205.73	63,012.54	62,822.16	64,000	33,522.34	64,000	65,013.48	-	
Hydro Charges	10-160-1634-1240-71420	205,634.92	182,786.86	202,496.51	203,000	71,875.10	206,857	196,972.76	3,857	1.90%
Water & Sewer Charges	10-160-1634-1240-71421	40,623.04	37,607.01	35,475.17	40,500	13,646.16	41,594	37,901.74	1,094	2.70%
Supplies - Chemical	10-160-1634-1240-71438	7,366.95	7,981.32	5,067.78	9,000	2,041.61	9,000	6,805.35	-	
Janitorial Supplies	10-160-1634-1240-71470	25,975.40	25,265.18	28,922.09	25,000	10,459.72	20,000	26,720.89	(5,000)	Reduced spectator load in 2021
										closer to the three year average and how items
Building Materials	10-160-1634-1240-71471	14,399.79	22,693.33	15,615.99	23,000	7,535.41	18,000	17,569.70	(5,000)	are being coded
										closer to the three year average and how items
Contracted Services	10-160-1634-1240-71523	11,757.33	8,738.35	28,638.43	10,000	16,517.32	16,000	16,378.04	6,000	are being coded
										Matt cleaning services - East End Hall being
Contracted Services - Cleaning	10-160-1634-1240-71524	5,063.90	8,203.83	5,694.84	7,800	1,436.36	4,200	6,320.86	(3,600)	done internally due to COVID
Ice Plant Service Agreement- Contracted Works	10-160-1634-1240-71525		-	13,634.40	26,200	23,589.61	26,200	4,544.80	-	
										higher re: pool mtce and EEH, Mainly winter
Equipment Rentals - Owned	10-160-1634-1240-71540	6,902.05	13,015.79	4,020.65	1,000	9,361.22	8,000	7,979.50	7,000	control activities
Equipment Rentals - Other	10-160-1634-1240-71541	519.84	-	104.50	500	1,394.24	500	208.11	-	
Equipment Leases & Maintenance	10-160-1634-1240-71543	336.85	805.27	2,596.58	1,000	2,578.50	1,000	1,246.23	-	
Repairs & Maintenance	10-160-1634-1240-71545	23,951.28	31,553.68	52,781.25	40,000	18,383.08	40,000	36,095.40	-	
Contracted Services -Electrical	10-160-1634-1240-71547	12,896.98	25,019.62	14,536.72	15,000	2,776.79	15,000	17,484.44	-	
Contracted Services -Mechanical	10-160-1634-1240-71548	40,397.31	52,698.27	51,011.88	45,000	6,829.57	45,000	48,035.82	-	

2020 Statement of Operations- General Fund

		Actual to December 31/17	Actual to December 31/18	Actual to December 31, 2019	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	3 Year Average- 2017, 2018, 2019	Budget Variance 2020 to 2021	Notes
	NEW G/L ACCOUNT									
Snow Removal	10-160-1634-1240-71553	6,300.32	5,377.23	10,366.52	9,000	3,260.16	9,000	7,348.02	-	
Structural Inspection	10-160-1634-1240-71554		-	4,500.00		-		1,500.00	-	
Contracted Services -Building Maintenance	10-160-1634-1240-71557	10,235.76	10,228.18	7,264.06	11,000	13,614.04	11,000	9,242.67	-	
Insurance	10-160-1634-1240-71580	35,686.71	36,143.68	36,178.87	38,500	31,845.55	43,912	36,003.09	5,412	increase from insurance breakdown
Insurance Deductible	10-160-1634-1240-71581		-	-		-		-	-	
		524,337.82	556,384.82	593,455.42	638,021	419,773.70	661,873	558,059.35	23,852	
Vehicles - Licensed				-						
Distributed Salaries/Wages				-						
Distributed Benefits				-						
Salaries Full Time	10-160-1634-2910-60010	4,178.97	3,761.19	996.85	2,116	591.92	3,000	2,979.00	884	rec vehicle from interdepartmental spreadsheet
Overtime	10-160-1634-2910-60013	255.12	-	-		-		85.04	-	
Employer CPP	10-160-1634-2910-60025	186.35	150.03	54.03		29.76		130.14	-	
Employer EI	10-160-1634-2910-60030	81.74	67.80	22.95		11.65		57.50	-	
Employer OMERS	10-160-1634-2910-60035	408.83	383.33	119.09		55.85		303.75	-	
Employer EHT	10-160-1634-2910-60040	81.91	77.50	24.41		11.66		61.27	-	
Employer Benefits	10-160-1634-2910-60050	471.47	224.17	106.77	849	41.46	940	267.47	91	rec vehicle from interdepartmental spreadsheet
Employer WSIB	10-160-1634-2910-60055	128.99	127.04	39.42		13.85		98.48	-	
Gas & Fuel	10-160-1634-2910-71418	2,948.59	2,881.21	1,454.61	3,000	870.53	2,000	2,428.14	(1,000)	
Propane	10-160-1634-2910-71419	7,713.73	7,909.70	6,654.20	8,000	3,049.15	8,000	7,425.88	-	
Vehicle Parts & Maintenance	10-160-1634-2910-71451	4,766.68	5,594.09	4,553.87	5,000	3,421.24	5,000	4,971.55	-	
Equipment Rentals - Owned	10-160-1634-2910-71540		-	507.86		-		169.29	-	
Vehicle Insurance	10-160-1634-2910-71580		354.88	2,164.71	2,300	1,951.54	2,231	839.86	(69)	
Licenses	10-160-1634-2910-71582	735.00	615.00	375.00	615	615.00	615	575.00	-	
		21,957.38	22,145.94	17,073.77	21,880	10,663.61	21,786	20,392.36	(94)	
Total Revenue		(407,039.82)	(362,138.09)	(343,868.71)	(359,100)	(143,419.93)	(216,781)	(371,015.54)	142,319	
Total Expenditures		1,080,149.29	1,025,846.10	1,263,478.87	1,330,038	659,874.62	1,255,418	1,123,158.09	(74,620)	
Total Recreation Facilities		673,109.47	663,708.01	919,610.16	970,938	516,454.69	1,038,637	752,142.55	67,699	
Recreation Programs										
REVENUE:										
Operational Revenue - GST Charged										
Sundry Revenue	10-160-1620-0330-40582	(3,340.45)	(2,627.49)	(2,268.49)	(2,200)	-	-	(2,745.48)	2,200	not expected while operating under COVID restrictions
Membership - Student	10-160-1620-0330-40637	(13,093.48)	(11,358.20)	(14,690.74)	(14,000)	(8,791.14)	(9,500)	(13,047.47)	4,500	Expecting a reduction due to COVID restrictions, projection based on amounts since reopening
Red Cross/CPR Course	10-160-1620-0330-40640		(2,038.75)	(537.49)	(750)	-	-	(858.75)	750	
Membership - Adult	10-160-1620-0330-40641	(127,945.62)	(146,945.96)	(162,122.11)	(150,000)	(71,959.11)	(100,000)	(145,671.23)	50,000	based on an average of 9k for 9 months and 6.3k for 3 months
Swim Classes - Adult	10-160-1620-0330-40643	(3,303.13)	(5,009.70)	(4,141.35)	(5,000)	225.74	(250)	(4,151.39)	4,750	Almost everyone is buying memberships
Daily Admissions - Adult	10-160-1620-0330-40644	(36,615.50)	(36,936.67)	(36,778.82)	(37,000)	(12,389.60)	(13,200)	(36,777.00)	23,800	Reduced drop in due to COVID-19 restrictions
Staff Memberships	10-160-1620-0330-40647			(2,394.53)	(2,500)	(1,266.03)	(2,000)	(798.18)	500	
Baseball Registration	10-160-1620-0330-40664	(1,537.85)	(2,270.30)	(2,853.42)	(2,500)	-	(1,250)	(2,220.52)	1,250	anticipate half of the teams will not play during COVID-19 restrictions
Programs & Courses - Adult	10-160-1620-0330-40674	(3,762.08)	(2,598.84)	(5,203.89)	(11,900)	(3,152.86)	(6,000)	(3,854.94)	5,900	3 sessions per year, based on 2k roughly for October 2020 session

2020 Statement of Operations- General Fund

NEW G/L ACCOUNT		Actual to December 31/17	Actual to December 31/18	Actual to December 31, 2019	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	3 Year Average- 2017, 2018, 2019	Budget Variance 2020 to 2021	Notes
Increased Revenue Assumption									-	
		(189,598.11)	(209,785.91)	(230,990.84)	(225,850)	(97,333.00)	(132,200)	(210,124.95)	93,650	
Operational Revenue - No GST										
Experience Grant	10-160-1620-0430-40411	(2,979.00)	(3,658.00)	-		-		(2,212.33)	-	
Expense Recoveries	10-160-1620-0430-40589	(1,568.39)	(1,201.50)	(160.45)		-		(976.78)	-	
Gift Certificates	10-160-1620-0430-40600	0.00	(72.08)	-		227.43		(24.03)	-	
Donations	10-160-1620-0430-40632		(2,200.00)	-		22.90		(733.33)	-	
Memberships - Youth	10-160-1620-0430-40636	(2,189.38)	(1,906.36)	(3,313.41)	(3,000)	(656.28)	(1,000)	(2,469.72)	2,000	100 a month roughly since opening
School Swim Program	10-160-1620-0430-40639	(20,159.05)	(19,138.15)	(17,256.45)	(22,000)	(7,097.75)	-	(18,851.22)	22,000	anticipate no school activities in 2021
Red Cross/CPR Course	10-160-1620-0430-40640	(916.10)	(1,430.35)	(1,054.75)	(1,400)	-	-	(1,133.73)	1,400	
Swim Classes	10-160-1620-0430-40643	(33,614.53)	(27,786.04)	(26,213.75)	(62,600)	(10,148.75)	(27,000)	(29,204.77)	35,600	based on our offerings and red cross restrictions.
Daily Admissions - Youth	10-160-1620-0430-40644	(8,287.65)	(5,528.30)	(4,398.75)	(7,000)	(784.00)	(500)	(6,071.57)	6,500	Reduced drop in due to COVID-19 restrictions
Playground Fees	10-160-1620-0430-40663	(30,971.85)	(36,838.31)	(26,417.93)	(30,000)	-	-	(31,409.36)	30,000	
Day Camp Fees	10-160-1620-0430-40666	0.00	(143.40)	-		-		(47.80)	-	
Youth Sport Fees	10-160-1620-0430-40667	0.00	(297.05)	-		-		(99.02)	-	
Programs and Courses - Youth	10-160-1620-0430-40674	(2,788.55)	(10.00)	-		-		(932.85)	-	
		(103,474.50)	(100,209.54)	(78,815.49)	(126,000)	(18,436.45)	(28,500)	(94,166.51)	97,500	
Grants:				-						
MNDM Student Grant	10-160-1620-0430-40422		-	-		-		-	-	
Federal Student Grant	10-160-1620-0430-40513		(11,326.00)	-		-		(3,775.33)	-	
		0.00	(11,326.00)	-	-	-	-	(3,775.33)	-	
				-						
Total Revenue		(293,072.61)	(321,321.45)	(309,806.33)	(351,850)	(115,769.45)	(160,700)	(308,066.80)	191,150	
Expenditures:				-						
				-						
Recreation Programs Wages IFT	10-160-1620-1000-71090	(5,000.00)	(5,000.00)	-		(3,750.00)	(5,000)	(3,333.33)	(5,000)	Distributing Management time to all departments
Overtime, shift, recall	10-160-1620-1101-60013	(987.83)	1,633.96	1,317.14		3,578.26		654.42	-	
Leave				-		-		-	-	
Vac/Stat/Holidays				-		-		-	-	
Salaries/Wages Full Time	10-160-1620-1101-60010	38,069.49	65,304.57	84,222.44	51,552	74,441.94	223,957	62,532.17	172,405	full time lifeguards + Supervisor+40% admin in the past we used more part time and casual
Salary Adjustments					65,589	-		-	(65,589)	
STD/LTD				-		-		-	-	
WSIB	10-160-1620-1101-60055	1,897.69	2,338.47	4,453.70	1,645	3,659.46	7,915	2,896.62	6,270	We have 3 full time lifeguards and a supervisor now
CPP	10-160-1620-1101-60025	2,290.54	2,800.70	6,103.84	2,420	6,291.56	15,275	3,731.69	12,855	We have 3 full time lifeguards and a supervisor now
EI	10-160-1620-1101-60030	1,024.92	1,262.01	2,856.47	1,019	3,223.94	6,615	1,714.47	5,596	We have 3 full time lifeguards and a supervisor now
Dental, Vision, EHC				-		-		-	-	
OMERS	10-160-1620-1101-60035	5,520.64	6,462.63	10,217.50	4,779	9,130.67	20,156	7,400.26	15,377	We have 3 full time lifeguards and a supervisor now
Life Insurance				-		-		-	-	
EHT	10-160-1620-1101-60040	1,195.79	1,454.91	2,946.81	1,005	2,958.89	6,653	1,865.84	5,648	We have 3 full time lifeguards and a supervisor now

2020 Statement of Operations- General Fund

	NEW G/L ACCOUNT	Actual to December 31/17	Actual to December 31/18	Actual to December 31, 2019	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	3 Year Average- 2017, 2018, 2019	Budget Variance 2020 to 2021	Notes
Hourly Pool Salaries/Wages Part Time	10-160-1620-1101-60020	8,708.98	6,516.70	72,400.29	205,516	65,435.09	117,216	29,208.66	(88,300)	part time and causal lifeguards, we use full time
Employee Benefits	10-160-1620-1101-60050	3,106.62	5,339.84	11,280.16	6,387	5,504.03	25,006	6,575.54	18,619	life guards more now
Doctor's Note/Sick Slip	10-160-1620-1101-71150		-	-		-		-	-	We have 3 full time lifeguards and a supervisor
Summer Prog. Distributed Salaries/Wages				-		-		-	-	now
Summer Prog. Distributed Benefits				-		-		-	-	
Salaries Full Time	10-160-1620-1120-60010	19,370.33	21,715.27	20,332.95		6,936.96		20,472.85	-	Not running summer programs in 2021
Overtime	10-160-1620-1120-60013	3,804.65	860.40	318.92		212.04		1,661.32	-	
Hourly Part Time	10-160-1620-1120-60020	158,295.32	214,867.54	168,483.71	18,604	2,828.91		180,548.86	(18,604)	
Employer CPP	10-160-1620-1120-60025	6,338.69	8,439.76	6,849.77	10,159	399.24		7,209.41	(10,159)	
Employer EI	10-160-1620-1120-60030	3,853.37	5,609.21	4,329.72	4,880	223.15		4,597.43	(4,880)	
Employer OMERS	10-160-1620-1120-60035	6,331.05	11,368.95	9,767.38	14,287	737.57		9,155.79	(14,287)	
Employer EHT	10-160-1620-1120-60040	3,296.17	4,937.97	3,758.77	4,370	212.92		3,997.64	(4,370)	
Employer Benefits	10-160-1620-1120-60050	5,149.98	9,405.51	8,287.29	7,043	1,031.60		7,614.26	(7,043)	
Employer WSIB	10-160-1620-1120-60055	5,194.59	7,772.53	6,268.54	7,172	253.28		6,411.89	(7,172)	
ActiveNet Processing Fee	10-160-1620-1200-71245	5,878.38	6,780.63	6,790.26	6,000	3,004.63	6,000	6,483.09	-	
Communications	10-160-1620-1200-71251	3,235.42	2,645.53	2,676.08	2,900	2,951.82	2,900	2,852.34	-	
Postage Freight Courier	10-160-1620-1200-71252		42.50	-		-		14.17	-	
Memberships	10-160-1620-1200-71260	97.00	301.80	334.50	350	-	-	244.43	(350)	
Subscriptions & Publications	10-160-1620-1200-71261		-	-		-		-	-	
Copier Supplies & Maintenance	10-160-1620-1400-71409	712.33	676.55	572.00	800	468.00	800	653.63	-	
Office Supplies	10-160-1620-1400-71410	1,532.16	3,463.17	1,678.11	2,500	650.79	1,500	2,224.48	(1,000)	expecting to use less supplies in 2021 due to
Pool Supplies	10-160-1620-1400-71441	3,733.94	1,400.79	1,491.26	3,000	-	3,000	2,208.66	-	items from the daycare and not being fully open
Program/Course Supplies	10-160-1620-1400-71461	14,439.80	13,780.74	8,592.92	14,500	2,293.26		12,271.15	(14,500)	Will not be running summer programs in 2021
Fitness Supplies	10-160-1620-1400-71462	3,514.10	4,080.26	277.03		698.72		2,623.80	-	
Fitness Supplies	10-160-1620-1400-71464	384.74	-	3,771.29	3,500	3,063.13	3,500	1,385.34	-	
Clothing Uniforms	10-160-1620-1400-71483	1,366.80	1,280.60	1,840.68	2,500	-	2,500	1,496.03	-	
Contracted Works	10-160-1620-1500-71523	2,267.50	272.50	-		-		846.67	-	
Travel	10-160-1620-1500-71530		-	1,164.65		-		388.22	-	
Conference and Courses	10-160-1620-1500-71531	4,501.25	6,983.73	2,056.91	16,060	520.85	2,500	4,513.96	(13,560)	travel will not happen in 2021 so if needed
Meeting Expenses	10-160-1620-1500-71532		761.60	-		-		253.87	-	these will happen virtually and be much less
Advertising and Public Notices	10-160-1620-1500-71591	15,471.22	15,587.31	8,785.82	2,000	-	1,000	13,281.45	(1,000)	expensive
Volunteer Gifts	10-160-1620-1500-71592	0.00	45.00	-		-		15.00	-	Using more electronic notification processes
Teaching/Program Resource	10-160-1620-1500-71594	20.00	3,329.51	1,478.89		725.97		1,609.47	-	
Bank Charges				-		-		-	-	
ActiveNet Transaction Fee	10-160-1620-1600-71667	8,053.48	10,518.87	7,920.44	8,500	3,522.50	5,000	8,830.93	(3,500)	Less sales so less fees
Total Expenditures		332,669.11	445,042.02	473,626.24	469,037	201,209.18	446,492	417,112.46	(22,545)	
Total Revenue		(293,072.61)	(321,321.45)	(309,806.33)	(351,850)	(115,769.45)	(160,700)	(308,066.80)	191,150	
Total Expenditures		332,669.11	445,042.02	473,626.24	469,037	201,209.18	446,492	417,112.46	(22,545)	
Total Recreation Programs		39,596.50	123,720.57	163,819.91	117,187	85,439.73	285,792	109,045.66	168,605	
				-						

2020 Statement of Operations- General Fund										
	NEW G/L ACCOUNT	Actual to December 31/17	Actual to December 31/18	Actual to December 31, 2019	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	3 Year Average- 2017, 2018, 2019	Budget Variance 2020 to 2021	Notes
Community Services					-					
REVENUE					-					
Expenses Recovery	10-160-1621-0430-40589		-	-		-		-	-	
Allocated Administration	10-160-1621-1000-71090	(20,000.00)	(20,000.00)	(22,500.00)	(20,000)	(11,250.00)	(37,500)	(20,833.33)	(17,500)	Distributing Management time to all departments
		(20,000.00)	(20,000.00)	(22,500.00)	(20,000)	(11,250.00)	(37,500)	(20,833.33)	(17,500)	
EXPENDITURES:										
Administration										
Distributed Salaries/Wages										
Distributed Benefits										
Leave (Ber, Sick, Etc)										
Vac, Stats, Holidays										
Salaries/Wages Full Time	10-160-1621-1101-60010	101,406.94	106,265.89	146,144.77	94,666	73,608.83	96,162	117,939.20	1,496	Manager and 20%Admins
Overtime	10-160-1621-1101-60013			14.11		106.02		4.70	-	
hourly part time	10-160-1621-1101-60020			2,682.99		1,894.85	700	894.33	700	
Disability - STD/LTD				-		-		-	-	
WSIB	10-160-1621-1101-60055	3,162.15	3,059.55	3,275.59	3,004	1,778.48	2,247	3,165.76	(757)	
CPP	10-160-1621-1101-60025	2,986.33	3,025.01	4,734.47	3,847	3,183.00	3,707	3,581.94	(140)	
EI	10-160-1621-1101-60030	1,250.44	1,291.14	1,878.05	1,685	1,322.25	1,070	1,473.21	(615)	
Dental, Vision, Ext Health				-		-		-	-	
OMERS	10-160-1621-1101-60035	11,468.83	11,709.56	10,500.64	9,355	7,904.75	10,035	11,226.34	680	
Life Insurance				-		-		-	-	
EHT	10-160-1621-1101-60040	1,980.47	2,081.19	2,938.15	1,846	1,494.87	1,889	2,333.27	43	
Employee Benefits	10-160-1621-1101-60050	7,471.76	8,332.59	10,574.82	10,660	18,773.85	7,971	8,793.06	(2,689)	From Labour budget spreadsheets
Communications	10-160-1621-1200-71251	1,649.15	1,042.63	959.89	500	707.70	900	1,217.22	400	bell and security monitoring
Postage, Freight, Courier	10-160-1621-1200-71252		22.10	-		-		7.37	-	
Copier Supplies & Maintenance	10-160-1621-1400-71409	362.42	570.23	291.02	500	238.11	400	407.89	(100)	
Office Supplies	10-160-1621-1400-71410	1,174.71	1,131.70	862.59	1,000	108.42	800	1,056.33	(200)	
Contracted Works	10-160-1621-1500-71523		-	-		-		-	-	
										travel will not happen in 2021 so if needed these will happen virtually and be much less expensive
Conferences & Courses	10-160-1621-1500-71531	1,825.58	2,829.34	-	3,000	97.90	500	1,551.64	(2,500)	
Meeting Expenses	10-160-1621-1500-71532		410.48	-	100	-		136.83	(100)	
Advertising & Public Notices	10-160-1621-1500-71591	120.49	1,324.20	11.19	500	-		485.29	(500)	
		134,859.27	143,095.61	184,868.28	130,663	111,219.03	126,380	154,274.39	(4,283)	
Vehicles - Licensed										
Distributed Salaries/Wages										
Distributed Benefits				-						
Salaries Full Time	10-160-1621-2910-60010	205.89	1,210.38	1,236.81	1,271	323.48	850	884.36	(421)	
Employer CPP	10-160-1621-2910-60025	12.67	57.89	62.81		16.24		44.46	-	
Employer EI	10-160-1621-2910-60030	5.63	25.93	26.64		6.46		19.40	-	
Employer OMERS	10-160-1621-2910-60035	26.24	122.19	143.78		30.68		97.40	-	
Employer EHT	10-160-1621-2910-60040	3.59	24.74	29.21		6.38		19.18	-	
Employer Benefits	10-160-1621-2910-60050		164.78	182.76	566	76.07	266	115.85	(300)	
Employer WSIB	10-160-1621-2910-60055	8.27	40.60	47.18		7.59		32.02	-	
Gas & Fuel					1,000	-	250	-	(750)	
Maintenance					500	-	250	-	(250)	
		262.29	1,646.51	1,729.19	3,337	466.90	1,616	1,212.66	(1,721)	
				-	-					
Total Revenue		(20,000.00)	(20,000.00)	(22,500.00)	(20,000)	(11,250.00)	(37,500)	(20,833.33)	(17,500)	

2020 Statement of Operations- General Fund

NEW G/L ACCOUNT		Actual to December 31/17	Actual to December 31/18	Actual to December 31, 2019	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	3 Year Average- 2017, 2018, 2019	Budget Variance 2020 to 2021	Notes
Total Expenditures		135,121.56	144,742.12	186,597.47	134,000	111,685.93	127,996	155,487.05	(6,004)	
Total Community Services		115,121.56	124,742.12	164,097.47	114,000	100,435.93	90,496	134,653.72	(23,504)	
Sunny Cove Camp				-						
Operational Revenue				-						
Expense Recoveries	10-160-1614-0330-40589		-	-		-		-	-	
Socials & Weddings	10-160-1614-0330-40658	(26,088.42)	(18,592.63)	(14,110.42)	(9,000)	5,308.61		(19,597.16)	9,000	
Programs & Courses Revenue	10-160-1614-0330-40674		-	-		-		-	-	
Camper Fees	10-160-1614-0330-40675	(10,776.62)	(14,211.64)	(24,688.66)	(25,000)	1,053.35		(16,558.97)	25,000	
Building/Hall Rentals	10-160-1614-0330-40774		(186.00)	-		-		(62.00)	-	
One Time Funding Grant (Moffit Fund)	10-160-1614-0430-40448	0.00	-	-		-		-	-	
Donations	10-160-1614-0430-40632		(3,572.81)	-		-		(1,190.94)	-	
Building/Hall Rentals	10-160-1614-0430-40774		-	-		-		-	-	
		(36,865.04)	(36,563.08)	(38,799.08)	(34,000)	6,361.96	-	(37,409.07)	34,000	
Administration Expenditures				-						
Distributed Wages & Salaries				-		-				
Salaries Full Time	10-160-1614-1101-60010	10,406.89	-	95.71	18,229	213.92		3,500.87	(18,229)	
Overtime/Shift/Recall	10-160-1614-1101-60013		-	-		-		-	-	
Hourly Full Time	10-160-1614-1101-60015		-	-		-		-	-	
Overtime/Shift/Recall	10-160-1614-1101-60013	321.22	-	-		-		107.07	-	
Vac, Stats, Holidays				-		-		-	-	
CPP	10-160-1614-1101-60025	856.05	814.88	995.68	736	209.04		888.87	(736)	
EI	10-160-1614-1101-60030	430.60	412.41	483.91	387	99.18		442.31	(387)	
Employer OMERS	10-160-1614-1101-60035		-	1,915.50	1,578	406.34		638.50	(1,578)	
EHT	10-160-1614-1101-60040	367.97	346.05	416.87	342	87.88		376.96	(342)	
Hourly Part-time Salaries & Wages	10-160-1614-1101-60020	18,960.33	18,457.13	21,286.80		4,290.92		19,568.09	-	
New Staffing					5,623	-		-	(5,623)	
Employer Benefits	10-160-1614-1101-60050		-	24.08		50.89		8.03	-	
New Staffing Benefits					1,658	-		-	(1,658)	
WSIB	10-160-1614-1101-60055	575.64	567.86	672.72	552	104.56		605.41	(552)	
ActiveNet Processing	10-160-1614-1200-71245		132.82	252.94	250	1.77		128.59	(250)	
Telephone & Communications	10-160-1614-1200-71251	1,111.65	1,181.65	1,284.86	1,200	650.09		1,192.72	(1,200)	
Legal	10-160-1614-1200-71253		-	-		589.07		-	-	
Program Supplies	10-160-1614-1400-71461		-	-		-		-	-	
Conferences & Courses	10-160-1614-1500-71531	81.50	-	-		-		27.17	-	
Kitchen Contracted Works	10-160-1614-1500-71544		-	-		-		-	-	
Advertising & Public Notice	10-160-1614-1500-71591	55.00	-	-		331.20		18.33	-	
ActiveNet Transaction Fee	10-160-1614-1600-71667		666.02	831.17	750	1.00		499.06	(750)	
		33,166.85	22,578.82	28,260.24	31,305	7,035.86	-	28,001.97	(31,305)	
Buildings & Yard										
Distributed Salaries & Wages										
Distributed Benefits										
Salaries Full Time	10-160-1614-1240-60010	4,863.17	9,268.11	4,825.61	4,988	134.16		6,318.96	(4,988)	
Overtime/Shift/Recall	10-160-1614-1240-60013		579.39	124.33		-		234.57	-	
Part Time Salaries	10-160-1614-1240-60020		59.67	495.14		-		184.94	-	
Employer CPP	10-160-1614-1240-60025	220.06	465.20	267.76		6.76		317.67	-	
Employer EI	10-160-1614-1240-60030	90.51	197.24	114.08		2.68		133.94	-	
Employer OMERS	10-160-1614-1240-60035	466.83	920.28	468.66		13.27		618.59	-	
Employer EHT	10-160-1614-1240-60040	90.73	199.49	109.02		2.64		133.08	-	
Employer Benefits	10-160-1614-1240-60050	418.79	428.15	706.27	1,590	29.08		517.74	(1,590)	

2020 Statement of Operations- General Fund

		Actual to	Actual to	Actual to	2020 OPERATING	Actual to October	2021 OPERATING	3 Year Average-	Budget Variance	Notes
NEW G/L ACCOUNT		December 31/17	December 31/18	December 31, 2019	FORECAST	31, 2020	FORECAST	2017, 2018, 2019	2020 to 2021	
Employer WSIB	10-160-1614-1240-60055	90.83	299.54	141.33		3.14		177.23	-	
Propane	10-160-1614-1240-71419	1,548.84	1,090.34	179.00	1,000	126.96		939.39	(1,000)	
Electrical Power	10-160-1614-1240-71420	2,929.17	2,574.50	2,856.99	3,000	867.83	420	2,786.89	(2,580)	3 months
Water/Water Heater Rental	10-160-1614-1240-71423	155.72	236.88	3,994.39	2,500	131.99	50	1,462.33	(2,450)	water heater rental only
Taxes	10-160-1614-1240-71425	1,827.60	1,803.01	1,785.29	1,850	1,772.00	463	1,805.30	(1,388)	3 months
Materials & Supplies	10-160-1614-1240-71471	2,625.21	5,347.45	9,564.52	7,000	-		5,845.73	(7,000)	
Contracted Works	10-160-1614-1240-71523	6,185.36	12,841.60	3,928.36	7,000	627.76		7,651.77	(7,000)	
Contracted Services (Caretaker)	10-160-1614-1240-71527	75.00	-	-		-		25.00	-	
Equipment Rentals - Owned	10-160-1614-1240-71540	1,353.58	5,834.43	924.59	1,200	-		2,704.20	(1,200)	
Garbage & Septic Disposal	10-160-1614-1240-71574	2,400.00	2,400.00	2,400.00	2,400	-		2,400.00	(2,400)	
Insurance	10-160-1614-1240-71580	4,520.56	5,038.38	7,474.26	8,000	6,637.72	9,022	5,677.73	1,022	
Gas/Fuel	10-160-1614-2910-71418		228.24	761.24	750	91.02		329.83	(750)	
		29,861.96	49,811.90	41,120.84	41,278	10,447.01	9,955	40,264.90	(31,324)	
Total Revenue		(36,865.04)	(36,563.08)	(38,799.08)	(34,000)	6,361.96	-	(37,409.07)	34,000	
Total Expenditures		63,028.81	72,390.72	69,381.08	72,583	17,482.87	9,955	68,266.87	(62,629)	
Total Sunny Cove Camp		26,163.77	35,827.64	30,582.00	38,583	23,844.83	9,955	30,857.80	(28,629)	
Public Library				-						The Library Budget is Approved at a Library Board Level and the following is what they have proposed.
				-						
REVENUE				-						
Sundry Revenue	10-160-1640-0330-40582	(1,035.77)	(1,526.69)	(1,111.44)	(1,650)	(569.40)	(825)	(1,224.63)	825.00	
Expense Recovery	10-160-1640-0330-40589		-	51.43		(215.00)		17.14	-	
Lost Books	10-160-1640-0330-40741	(703.61)	(1,006.72)	(801.49)	(1,000)	(407.20)	(800)	(837.27)	200.00	
Used Book Sales	10-160-1640-0330-40742	(1,958.32)	(1,345.87)	(1,549.80)	(1,400)	(416.52)	(700)	(1,618.00)	700.00	
Photocopier	10-160-1640-0330-40744	(5,569.42)	(5,808.54)	(5,263.08)	(6,250)	(1,587.35)	(3,125)	(5,547.01)	3,125.00	
Room Rental	10-160-1640-0330-40774	(8,610.53)	(9,479.14)	(6,587.68)	(9,000)	(1,034.53)	(4,500)	(8,225.78)	4,500.00	
Federal Grant	10-160-1640-0430-40400		-	-				-	-	
Provincial Grant	10-160-1640-0430-40412	(7,396.00)	(10,397.00)	(3,658.00)		(3,658.00)		(7,150.33)	-	
Provincial - Student Grant	10-160-1640-0430-40422		(7,301.63)	(2,462.10)	(4,179)		(4,179)	(3,254.58)	-	
Provincial - Min of Culture & Comm	10-160-1640-0430-40442	(19,137.00)	(19,137.00)	-	(19,137)	(19,137.00)	(19,137)	(12,758.00)	-	
Federal Grants Student Grant	10-160-1640-0430-40513	(1,678.00)	(13,383.03)	(7,122.58)	(6,000)	(8,985.17)	(6,000)	(7,394.54)	-	
Federal Grants - CAP Youth Initiative Grant	10-160-1640-0430-40515	(7,448.52)	-	-				(2,482.84)	-	
Ontario Library Service	10-160-1640-0430-40523	(1,037.40)	(728.72)	(1,607.12)	(550)	(1,266.00)		(1,124.41)	550.00	
Sundry Revenue	10-160-1640-0430-40582	(3,175.00)	(3,453.90)	(3,311.95)	(3,600)	(239.00)	(1,000)	(3,313.62)	2,600.00	
Donations	10-160-1640-0430-40632	(14,034.05)	(6,445.08)	(17,463.96)	(25,000)	(42,141.23)	(15,000)	(12,647.70)	10,000.00	
Bank Interest Income	10-160-1640-0430-40638		(112.86)	(925.50)	(700)	(418.63)	(700)	(346.12)	-	
Non-Resident Fees	10-160-1640-0430-40740	(7,174.68)	(7,033.22)	(3,752.75)	(5,000)	(1,562.00)	(3,000)	(5,986.88)	2,000.00	
Municipality Non-Resident Fee	10-160-1640-0430-40745	(3,587.50)	(3,677.18)	-	(4,080)	(4,100.00)	(4,100)	(2,421.56)	(20.00)	
Late Fines	10-160-1640-0430-40814	(9,837.27)	(8,657.81)	(7,732.59)	(7,500)	(1,903.90)	(3,750)	(8,742.56)	3,750.00	
NCDS Grant			-	-				-	-	
Donations	10-160-1641-0430-40632			-				-	-	
Contribution from Reserve Fund	10-160-1640-0430-40952	(1,571.11)	(20,074.66)	-				(7,215.26)	-	
Total Revenue		(93,954.18)	(119,569.05)	(63,298.61)	(95,046)	(87,640.93)	(66,816.00)	(92,273.95)	28,230.00	
EXPENDITURES										
Administration										
Distributed Salaries/Wages								-	-	
Distributed Benefits								-	-	

2020 Statement of Operations- General Fund

	NEW G/L ACCOUNT	Actual to December 31/17	Actual to December 31/18	Actual to December 31, 2019	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	3 Year Average- 2017, 2018, 2019	Budget Variance 2020 to 2021	Notes
Overtime, Shift, Recall	10-160-1640-1101-60013	1,471.92	2,402.21	1,040.18		320.51	-	1,638.10	-	
Leave (Ber, Sick, Other)				-				-	-	
Vacation, Stats, Holidays				-				-	-	
Salaries/Wages Full Time	10-160-1640-1101-60010	250,869.02	250,986.27	198,171.31	255,607	185,866.68	231,024.96	233,342.20	(24,582.04)	
Salary Adjustments					15,270		-	-	(15,270.00)	
CAP Salaries/Wages				-			-	-	-	
Hourly Full Time	10-160-1640-1101-60015		-	-			-	-	-	
Disability - STD/LTD			-	-			-	-	-	
WSIB	10-160-1640-1101-60055	1,165.32	1,277.16	926.77	979	7,404.48	7,430.32	1,123.08	6,451.32	
CPP	10-160-1640-1101-60025	13,314.47	14,046.90	12,872.58	14,558	13,223.19	14,064.90	13,411.32	(493.10)	
EI	10-160-1640-1101-60030	6,453.94	6,950.10	6,150.27	6,192	5,978.08	5,557.99	6,518.10	(634.01)	
Dental, Vision & Extend Health			-	-			-	-	-	
OMERS	10-160-1640-1101-60035	25,536.17	25,893.60	21,487.59	25,719	20,849.86	27,566.87	24,305.79	1,847.87	
Life Insurance			-	-			-	-	-	
EHT	10-160-1640-1101-60040	6,291.14	6,696.68	5,627.34	6,583	6,188.93	6,245.31	6,205.05	(337.69)	
Hourly Part-Time & Student Salaries/Wages	10-160-1640-1101-60020	69,908.58	85,442.01	76,414.90	84,330	120,397.89	82,404.00	77,255.16	(1,926.00)	
Employer Benefits	10-160-1640-1101-60050	20,706.43	21,170.02	19,819.66	24,658	15,619.31	20,724.95	20,565.37	(3,933.05)	
Doctor's Note/Sick Slips	10-160-1640-1101-71150		-	-				-	-	
Communications	10-160-1640-1200-71251	4,635.96	4,103.75	3,910.34	4,000	5,383.31	5,800.00	4,216.68	1,800.00	
Postage, Freight, Courier	10-160-1640-1200-71252	1,811.54	1,615.28	723.80	1,350	716.71	1,350.00	1,383.54	-	
Memberships	10-160-1640-1200-71260	38.76	505.00	538.32	500	100.00	500.00	360.69	-	
Supplies - Photocopier	10-160-1640-1400-71409	2,350.79	2,851.91	2,258.07	3,400	2,173.54		2,486.92	(3,400.00)	
Office Supplies	10-160-1640-1400-71410	5,215.01	7,133.51	6,812.90	5,250	3,939.54	4,000.00	6,387.14	(1,250.00)	
Space Maker Equipment & Materials	10-160-1640-1400-71471	874.15	1,930.64	789.67	1,500	132.69	500.00	1,198.15	(1,000.00)	
Hardware/Software Maint.	10-160-1640-1500-71502	7,428.30	10,999.12	9,280.37	11,000	13,366.94	8,720.28	9,235.93	(2,279.72)	
Travel	10-160-1640-1500-71530	389.61	755.65	709.32	750	(843.76)	-	618.19	(750.00)	
Conferences & Courses	10-160-1640-1500-71531	1,312.76	3,379.25	3,526.82	4,250	2,422.42	3,250.00	2,739.61	(1,000.00)	
Health Emergency Expenses	10-160-1640-1500-71538			-	-	1,016.38	1,000.00	-	1,000.00	
Board Discretionary	10-160-1640-1500-71575			44.22	500	(500.00)	500.00	14.74	-	
Licenses	10-160-1640-1500-71582		-	-				-	-	
Fundraising Expenses	10-160-1640-1500-71589		-	-				-	-	
Advertising & Public Notices	10-160-1640-1500-71591	3,328.66	3,572.90	4,087.70	2,000	3,742.33	3,500.00	3,663.09	1,500.00	
Bank Service Charges	10-160-1640-1600-71660	439.56	576.54	408.30	450	408.60	450.00	474.80	-	
Cash Short/Over	10-160-1640-1600-71661		-	-				-	-	
Foreign Exchange	10-160-1640-1600-71662	(3.59)	(10.32)	(19.48)				(11.13)	-	
Credit Card Discount	10-160-1640-1600-71665	686.00	683.65	556.66	650	593.83	650.00	642.10	-	
Transfer to Reserves	10-160-1640-1620-75390	0.00	-	-				-	-	
Contribution from Reserve Fund	10-160-1641-1620-75390			-				-	-	
Library Contribution to Capital	10-160-1640-1510-75350	3,162.43	-	-				1,054.14	-	
Board Discretionary			-	-			500.00	-	500.00	
IT Distributed Salaries/Wages				-				-	-	
IT Distributed Benefits				-				-	-	
		427,386.93	452,961.83	376,137.61	469,496	408,501.46	425,739.58	418,828.79	(43,756.42)	
Buildings & Grounds				-						
Distributed Salaries/Wages				-				-	-	
Distributed Benefits				-				-	-	
Salaries Full Time	10-160-1640-1240-60010	730.21	1,464.51	4,445.76	4,701	2,633.64	4,093.34	2,213.49	(607.66)	
Overtime	10-160-1640-1240-60013			163.59		122.24	-	54.53	-	
Hourly Part Time	10-160-1640-1240-60020	4.04	-	-				1.35	-	
Employer CPP	10-160-1640-1240-60025	33.29	68.75	227.48		130.80	-	109.84	-	

2020 Statement of Operations- General Fund

		Actual to	Actual to	Actual to	2020 OPERATING	Actual to October	2021 OPERATING	3 Year Average-	Budget Variance	
	NEW G/L ACCOUNT	December 31/17	December 31/18	December 31, 2019	FORECAST	31, 2020	FORECAST	2017, 2018, 2019	2020 to 2021	Notes
Employer EI	10-160-1640-1240-60030	15.07	30.84	91.56		49.71		45.82	-	
Employer OMERS	10-160-1640-1240-60035	63.90	55.22	446.02		266.15		188.38	-	
Employer EHT	10-160-1640-1240-60040	13.51	28.65	92.35		55.49		44.84	-	
Employer Benefits	10-160-1640-1240-60050	89.66	95.93	545.04	1,525	205.84	2,586.18	243.54	1,061.18	
Employer WSIB	10-160-1640-1240-60055	22.38	46.87	149.17		65.99		72.81	-	
Natural Gas	10-160-1640-1240-71416	1,466.61	1,437.78	3,075.48	1,500	2,472.74	1,750.00	1,993.29	250.00	
Electrical Power	10-160-1640-1240-71420	33,377.58	28,530.50	23,085.47	27,000	25,260.37	32,000.00	28,331.18	5,000.00	
Water & Sewer Charges	10-160-1640-1240-71421	1,649.76	1,802.12	1,429.38	1,750	1,796.86	1,800.00	1,627.09	50.00	
Contracted Services	10-160-1640-1240-71523	871.54	631.50	3,478.01	1,100	3,241.34	3,350.00	1,660.35	2,250.00	
Janitorial Contract	10-160-1640-1240-71524	28,818.48	28,818.48	24,015.40	28,320	27,043.72	31,200.00	27,217.45	2,880.00	
Equipment Rentals - Owned	10-160-1640-1240-71540	1,145.61	-	806.25	100	1,143.75	1,000.00	650.62	900.00	
Repairs & Maintenance	10-160-1640-1240-71545	7,273.88	15,589.50	4,953.56	6,000	7,879.52	6,000.00	9,272.31	-	
Lawn and Yard Maintenance	10-160-1640-1240-71555	2,247.81	620.07	777.00	2,000	2,157.46	2,300.00	1,214.96	300.00	
Insurance	10-160-1640-1240-71580	4,885.59	4,929.10	4,308.39	5,100	5,068.48	5,278.00	4,707.69	178.00	
		82,708.92	84,149.82	72,089.91	79,096	79,594.10	91,357.52	79,649.55	12,261.52	
Library Services				-						
Events & Activities	10-160-1640-1320-71593	12,922.73	15,562.04	16,090.03	13,500	8,504.51	13,500.00	9,658.59	-	
Books	10-160-1640-1320-71721	28,312.60	36,682.70	30,381.10	30,000	20,603.15	30,000.00	21,828.77	-	
Periodicals	10-160-1640-1320-71722	2,999.87	2,873.14	2,320.33	3,000	775.04	200.00	2,121.34	(2,800.00)	
CD's & Cassettes	10-160-1640-1320-71723	1,054.09	1,032.68	643.62	700	285.85	700.00	859.26	-	
Talking Books	10-160-1640-1320-71724	3,682.30	5,668.52	3,648.35	4,200	836.16	4,200.00	3,280.61	-	
Videos	10-160-1640-1320-71725	6,010.83	5,009.50	5,684.83	5,500	3,044.08	5,500.00	3,837.11	-	
CD Roms/ DVD's	10-160-1640-1320-71726		267.89	-			-	252.96	-	
Digital Collections	10-160-1640-1320-71728	5,619.99	3,191.25	4,229.52	4,100	5,179.83	6,232.00	3,100.75	2,132.00	
e-Books	10-160-1640-1320-71730	8,170.02	9,222.19	6,634.77	7,000	4,694.67	7,668.00	5,961.07	668.00	
		68,772.43	79,509.91	69,632.55	68,000	43,923.29	68,000.00	50,900.45	-	
Total Revenue		(93,954.18)	(119,569.05)	(63,298.61)	(95,046)	(87,640.93)	(66,816.00)	(92,273.95)	28,230.00	
Total Expenditures		578,868.28	616,621.56	517,860.07	616,592	532,018.85	585,097.10	549,378.79	(31,494.90)	
Total Library		484,914.10	497,052.51	454,561.46	521,546	444,377.92	518,281.10	457,104.84	(3,264.90)	
				-						
Library Co-op Fund				-						
Library Co-op Revenue	10-160-1642-0430-40428	(9,082.52)	(9,354.81)	(9,521.87)				(17,666.67)	(167.06)	
Expenses				-				-	-	
Memberships	10-160-1642-1200-71260	9,082.52	9,354.81	-				2,166.67	(9,354.81)	
E-Books	10-160-1642-1320-71730		-	-				15,500.00	-	
				-				-	-	
Total Revenue		(9,082.52)	(9,354.81)	(9,521.87)	-			(17,666.67)	(167.06)	
Total Expenditures		9,082.52	9,354.81	-	-			17,666.67	(9,354.81)	
Total Library Co-op Fund		0.00	-	(9,521.87)	-			-	(9,521.87)	
				-						
Museum				-						
REVENUE				-						
Expense Recoveries	10-160-1645-0330-40589		-	-		-		-	-	
Sundry Revenue	10-160-1645-0330-40582	(20.00)	-	-		-		(6.67)	-	
Rentals & Leases	10-160-1645-0330-40592	(33.30)	(16.90)	(17.35)		-		(22.52)	-	
Program Activity Fees	10-160-1645-0330-40593	(3,011.72)	(6,295.62)	(5,947.44)	(5,000)	(740.70)		(5,084.93)	5,000	open by appointment only and a limited number of days per week,
Daily Admissions	10-160-1645-0330-40644	(5,943.63)	(5,626.67)	(8,300.28)	(6,000)	-	(500)	(6,623.53)	5,500	open by appointment only and a limited number of days per week,

2020 Statement of Operations- General Fund

	NEW G/L ACCOUNT	Actual to December 31/17	Actual to December 31/18	Actual to December 31, 2019	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	3 Year Average- 2017, 2018, 2019	Budget Variance 2020 to 2021	Notes
Souvenir Sales	10-160-1645-0330-40661	(8,949.62)	(1,145.77)	(1,076.83)	(1,000)	(179.46)		(3,724.07)	1,000	open by appointment only and a limited number of days per week,
Experience Grant	10-160-1645-0430-40411	(2,979.00)	(3,658.00)	(3,658.00)	(3,600)	-		(3,431.67)	3,600	not applying for this grant this year, not hiring all the students we used to hire
MNDM	10-160-1645-0430-40422		-	-		-		-	-	
Min. of Culture & Comm	10-160-1645-0430-40444	(21,519.00)	(21,519.00)	(21,519.00)	(21,500)	(21,519.00)	(21,519)	(21,519.00)	(19)	
Canadian Heritage Fund	10-160-1645-0430-40463	(5,120.00)	-	(14,900.00)		-		(6,673.33)	-	
NOHF Internship Grant	10-160-1645-0430-40467	(31,500.00)	(23,588.25)	(7,861.35)		-		(20,983.20)	-	
Federal Student Grant	10-160-1645-0430-40513	(14,632.96)	(7,330.03)	(7,253.37)	(5,000)	-	(5,000)	(9,738.79)	-	
Expense Recoveries	10-160-1645-0430-40589	(600.00)	(113.94)	(844.45)		-		(519.46)	-	
Program Activity Fees	10-160-1645-0430-40593	(777.60)	(1,855.30)	(1,566.00)	(1,000)	-		(1,399.63)	1,000	open by appointment only and a limited number of days per week,
Donations	10-160-1645-0430-40632	(20,352.35)	(15,593.55)	(8,587.10)	(4,500)	(1,485.55)	(250)	(14,844.33)	4,250	open by appointment only and a limited number of days per week,
Donations (prior Yr)- Transfer from Reserves	10-160-1645-0430-40632							-	-	
Indigenous Workshop Revenue	10-160-1645-0430-40634		(676.99)	(5,595.00)	(5,595)	(200.00)		(2,090.66)	5,595	donations from community partners, total amount needs to be spent eventually
Memberships	10-160-1645-0430-40641	(740.00)	(105.00)	(620.00)	(750)	-		(488.33)	750	open by appointment only and a limited number of days per week,
Provincial Grant - COVID-19	10-160-1645-0490-40412					(27,858.00)		-	-	
Total Revenue		(116,179.18)	(87,525.02)	(87,746.17)	(53,945)	(51,982.71)	(27,269)	(97,150.12)	26,676	
EXPENDITURES										
Administration										
Distributed Salaries/Wages							5,000		5,000	Distributing Management time to all departments
Distributed Benefits									-	
Overtime/Shift/Recall	10-160-1645-1101-60013	1,153.59	1,933.53	2,486.13		-		1,857.75	-	
Leave (Ber, Sick, Other)				-		-		-	-	
Vac, Stats, Holidays				-		-		-	-	
Salaries/Wages Full Time	10-160-1645-1101-60010	66,944.12	65,528.38	94,408.18	120,466	67,391.68	111,391	75,626.89	(9,075)	Sherry No longer included in 2021
Salary Adjustments					(14,814)	-		-	14,814	
Disability STD/LTD				-		-		-	-	
WSIB	10-160-1645-1101-60055	431.21	499.15	498.77	426	1,741.05	291	476.38	(135)	
CPP	10-160-1645-1101-60025	5,265.29	6,140.77	5,270.02	6,458	3,660.92	5,970	5,558.69	(488)	lower overall staffing in 2021
EI	10-160-1645-1101-60030	2,685.18	3,151.76	2,554.05	2,768	1,502.07	2,351	2,797.00	(417)	
Dental, Vision, & Ext. Health				-		-		-	-	
OMERS	10-160-1645-1101-60035	6,282.12	6,358.35	9,086.24	10,842	6,512.15	10,273	7,242.24	(569)	lower overall staffing in 2021
Life Insurance				-		-		-	-	
EHT	10-160-1645-1101-60040	2,594.82	3,011.92	2,615.88	2,868	1,404.92	2,448	2,740.87	(420)	
Hourly Part-Time Salaries/Wages	10-160-1645-1101-60020	67,509.63	87,409.99	37,271.34	27,660	2,470.39	14,715	64,063.65	(12,945)	Post Secondary and a High School student
Employer Benefits	10-160-1645-1101-60050	6,030.43	6,416.77	6,864.60	14,808	5,299.45	12,721	6,437.27	(2,088)	lower overall staffing in 2021
Newspaper Digitization	New Item		-	-		-		-	-	
Tech Support 10 hr/mo	New Item		-	-		-		-	-	
Communications	10-160-1645-1200-71251	2,807.69	2,259.56	2,287.47	2,500	1,854.68	2,400	2,451.57	(100)	
Postage, Freight, Courier	10-160-1645-1200-71252	530.05	543.89	8,664.58	3,000	109.56	250	3,246.17	(2,750)	no big exhibits in 2021 due to being closed for COVID
Memberships	10-160-1645-1200-71260	391.08	364.41	866.18	1,000	685.75	1,000	540.56	-	
Subscriptions & Publications	10-160-1645-1200-71261	354.36	340.95	320.69	350	175.48	350	338.67	-	

2020 Statement of Operations- General Fund

	NEW G/L ACCOUNT	Actual to December 31/17	Actual to December 31/18	Actual to December 31, 2019	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	3 Year Average- 2017, 2018, 2019	Budget Variance 2020 to 2021	Notes
Overtime/Shift/Recall	10-160-1645-1240-60013			459.63	250	-	-	153.21	(250)	
Supplies - Souvenirs	10-160-1645-1400-71405	3,436.36	215.40	376.52	500	-	-	1,342.76	(500)	
Display Supplies	10-160-1645-1400-71408	9,868.21	2,956.69	10,790.33	4,000	472.30	1,000	7,871.74	(3,000)	no big exhibits in 2021 due to being closed for COVID
Office Supplies	10-160-1645-1400-71410	1,580.95	1,860.75	1,327.87	2,000	650.28	1,000	1,589.86	(1,000)	less supplies expected due to being open by appointment only and less people in and through the building
Conservation Expenses	10-160-1645-1400-71426	2,474.82	681.05	1,158.14	2,000	-	1,000	1,438.00	(1,000)	Less traffic so less expense
Contracted Works	10-160-1645-1500-71523	419.15	510.00	-		1,620.27	750	309.72	750	
Travel	10-160-1645-1500-71530	924.61	334.36	1,117.31		54.78	100	792.09	100	
Conferences & Courses	10-160-1645-1500-71531	1,351.00	1,345.24	2,049.01	2,200	1,264.85	1,000	1,581.75	(1,200)	expecting no travel in 2021, some cost for courses virtually.
Equipment Maint & Lease	10-160-1645-1500-71543	28.09	729.70	1,035.15	1,200	1,174.99		597.65	(1,200)	expense moved to IT department
Licenses	10-160-1645-1500-71582	595.63	571.47	571.47	600	597.43	600	579.52	-	
Advertising & Public Notices	10-160-1645-1500-71591	8,697.50	8,864.04	9,396.74	7,000	1,338.06	2,500	8,986.09	(4,500)	no big exhibits in 2021 due to being closed for COVID
Events & Activities	10-160-1645-1500-71593	7,979.43	11,995.69	11,965.34	10,000	1,712.98	5,000	10,646.82	(5,000)	no big exhibits in 2021 due to being closed for COVID
Indigenous Workshops	10-160-1645-1500-71595		524.04	1,290.53	1,200	200.00	1,200	604.86	-	Planning on hosting some of these offsite in 2021
Foreign Exchange	10-160-1645-1600-71662	(188.34)	(227.35)	(204.56)		(3.75)		(206.75)	-	
Transfer to Reserves	10-160-1645-1620-75390	9,125.00	-	-		-		3,041.67	-	
		209,271.98	214,320.51	214,527.61	209,282	101,890.29	183,310	212,706.70	(25,972)	
Buildings & Grounds										
Distributed Salaries										
Distributed Benefits										
Salaries Full Time	10-160-1645-1240-60010	1,574.85	3,913.45	12,040.96	9,251	4,901.32	14,660	5,843.09	5,409	interdepartmental labour budget based on what it was being cleaned in the past
Hourly Part Time	10-160-1645-1240-60020	68.56	312.50	-		-		127.02	-	
Employer CPP	10-160-1645-1240-60025	80.74	208.21	575.85		258.22		288.27	-	
Employer EI	10-160-1645-1240-60030	36.65	88.57	231.53		103.12		118.92	-	
Employer OMERS	10-160-1645-1240-60035	149.28	303.88	1,204.18		479.82		552.45	-	
Employer EHT	10-160-1645-1240-60040	31.08	87.04	259.47		100.73		125.86	-	
Employer Benefits	10-160-1645-1240-60050	86.41	272.96	1,607.62	2,899	217.84	4,836	655.66	1,937	from interdepartmental labour spreadsheet
Employer WSIB	10-160-1645-1240-60055	53.23	149.32	412.61		119.83		205.05	-	
Natural Gas Charges	10-160-1645-1240-71416	4,496.53	3,877.42	2,923.88	2,500	1,706.82	2,500	3,765.94	-	
Hydro Charges	10-160-1645-1240-71420	10,375.60	9,434.49	7,589.12	9,000	4,886.66	9,000	9,133.07	-	
Water & Sewer Charges	10-160-1645-1240-71421	1,370.04	1,776.26	1,720.80	1,800	1,022.00	1,850	1,622.37	50	
Janitorial Supplies	10-160-1645-1240-71470	2,112.41	348.91	240.78	500	1,268.71	500	900.70	-	
Materials	10-160-1645-1240-71471	31.53	1,603.72	2,684.77	1,200	922.34	1,200	1,440.01	-	
Contracted Services	10-160-1645-1240-71523	3,568.84	3,852.51	4,324.15	4,500	7,807.22	4,500	3,915.17	-	\$4,000 of this was for major plumbing repair in 2020 do not anticipate another expense like it in 2021
Janitorial Contract	10-160-1645-1240-71524	5,393.30	6,490.77	15,677.76	12,000	8,021.12	-	9,187.28	(12,000)	cleaning will be done in house in 2021
Equipment Rental - Owned	10-160-1645-1240-71540	149.00	175.00	1,897.91	1,000	1,556.25	1,600	740.64	600	
Museum Yard Maintenance	10-160-1645-1240-71555		661.44	-	600	-	-	220.48	(600)	
Building Maint. Services	10-160-1645-1240-71557	4,866.93	7,596.08	8,468.10	7,500	1,117.15	3,000	6,977.04	(4,500)	New humidifiers in 2021 so much less Repairs and Maintenance
General Insurance	10-160-1645-1240-71580	2,624.75	2,271.22	2,188.99	2,320	1,920.21	2,722	2,361.65	402	

2020 Statement of Operations- General Fund

NEW G/L ACCOUNT		Actual to December 31/17	Actual to December 31/18	Actual to December 31, 2019	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	3 Year Average- 2017, 2018, 2019	Budget Variance 2020 to 2021	Notes
		37,069.73	43,423.75	64,048.48	55,070	36,409.36	46,368	48,180.65	(8,702)	
Total Revenue		(116,179.18)	(87,525.02)	(87,746.17)	(53,945)	(51,982.71)	(27,269)	(97,150.12)	26,676	
Total Expenditures		246,341.71	257,744.26	278,576.09	264,352	138,299.65	229,678	260,887.35	(34,674)	
Total Museum		130,162.53	170,219.24	190,829.92	210,407	86,316.94	202,409	163,737.23	(7,998)	
Waterfront Development (Sorting Gap Marina)				-						
REVENUE				-						
Dock Rentals	10-160-1631-0330-40583	(22,239.72)	(25,990.91)	(26,822.80)	(25,000)	(29,215.84)	(33,660)	(25,017.81)	(8,660)	assumes washrooms will be open and need to be cleaned or sanitized twice daily per COVID regulations
Confectionery	10-160-1631-0330-40587	(59,064.16)	(60,223.80)	(59,216.85)	(65,000)	(33,896.38)	(46,000)	(59,501.60)	19,000	66 spots based on 2020 numbers but being open for full season
Expense Recoveries	10-160-1631-0330-40589		-	-		-		-	-	
Launch Fees	10-160-1631-0330-40603	(5,168.65)	(7,134.20)	(6,774.47)	(7,000)	(9,274.84)	(9,250)	(6,359.11)	(2,250)	
Sales - Gas & Oil	10-160-1631-0330-40611	(16,437.05)	(18,867.18)	(21,630.86)	(20,000)	(12,303.94)	(16,500)	(18,978.36)	3,500	11600 litres of fuel sales
Sales - Confectionery	10-160-1631-0330-40773		-	-		-		-	-	
Provincial Grants - MNM	10-160-1631-0430-40422		-	-		-		-	-	
Expense Recoveries	10-160-1631-0430-40589		-	-		-		-	-	
Total Revenue		(102,909.58)	(112,216.09)	(114,444.98)	(117,000)	(84,691.00)	(105,410)	(109,856.88)	11,590	
EXPENDITURES										
Administration										
Distributed Salaries/Wages							5,000		5,000	Distributing Management time to all departments
Distributed Benefits									-	
Salaries Full Time	10-160-1631-1101-60010	1,029.94	-	-		13,293.47		343.31	-	
Overtime, Shift, Recall	10-160-1631-1101-60013	593.71	795.22	1,111.50		798.05		833.48	-	
Vac, Stats, Holiday			-	-		-		-	-	
Hourly Part Time	10-160-1631-1101-60020	36,992.17	39,653.31	43,810.99	27,737	11,993.28	35,763	40,152.16	8,026	based on having a supervisor and assistant supervisor working 8.5 hour days
Employer Benefits	10-160-1631-1101-60050					481.83		-	-	
WSIB	10-160-1631-1101-60055	1,164.57	1,287.71	1,409.94	1,080	606.59	924	1,287.41	(156)	
CPP	10-160-1631-1101-60025	1,248.71	960.30	1,329.18	1,220	866.19	1,954	1,179.40	734	
EI	10-160-1631-1101-60030	871.34	935.18	1,015.56	745	539.63	880	940.69	135	
Employer OMERS	10-160-1631-1101-60035					1,268.35		-	-	
EHT	10-160-1631-1101-60040	731.52	703.14	873.13	658	509.87	777	769.26	119	
Active Net Processing Fees	10-160-1631-1200-71245		275.66	352.18	350	1,221.64	1,400	209.28	1,050	Expecting higher sales so greater fees
Communications	10-160-1631-1200-71251	674.38	682.84	1,353.15	2,400	719.76	1,600	903.46	(800)	150 per month until June, 115 per month from July on
Overtime	10-160-1631-1240-60013			101.99		-		34.00	-	
Office Supplies	10-160-1631-1400-71410	865.03	188.97	298.79	500	443.47	500	450.93	-	
Cleaning/Janitorial Supplies	10-160-1631-1400-71470		-	-		-		-	-	
MNR Rent (10% of Gross Revenue)	10-160-1631-1500-71559		11,221.61	11,444.50	11,700	-	10,541	7,555.37	(1,159)	10% sales
Advertising & Public Notices	10-160-1631-1500-71591		-	-		250.00	250	-	250	
Bank Service Charges	10-160-1631-1600-71660	180.00	228.72	406.20	350	411.00	400	271.64	50	
Cash Over/Under	10-160-1631-1600-71661	(179.41)	74.24	(90.05)		(151.98)		(65.07)	-	
Foreign Exchange	10-160-1631-1600-71662	(459.08)	(445.17)	(445.31)	(400)	(1.56)		(449.85)	400	
Credit Card Discount	10-160-1631-1600-71665	704.66	839.28	1,196.38	1,200	903.89	1,000	913.44	(200)	

2020 Statement of Operations- General Fund

NEW G/L ACCOUNT		Actual to December 31/17	Actual to December 31/18	Actual to December 31, 2019	2020 OPERATING FORECAST	Actual to October 31, 2020	2021 OPERATING FORECAST	3 Year Average- 2017, 2018, 2019	Budget Variance 2020 to 2021	Notes
Active Net Transaction Fee	10-160-1631-1600-71667		320.87	650.33	750	2,086.68	2,500	323.73	1,750	higher sales so higher fees
Gas/Fuel	10-160-1631-2910-71418		-	63.28		-		21.09	-	
Gas Purchases for Resale	10-160-1631-2970-71418	13,673.03	17,389.23	20,752.65	18,000	12,399.57	14,150	17,271.64	(3,850)	11600 litre of fuel purchased
Confectionery Expenses	10-160-1631-2970-71551	33,136.79	33,421.28	31,615.97	32,500	12,888.80	17,500	32,724.68	(15,000)	food is costing approx. 38% of sales
		91,227.36	108,532.39	117,250.36	98,790	61,528.53	95,140	105,670.04	(3,650)	
Buildings & Grounds										
Distributed Salaries/Wages										
Distributed Benefits										
Salaries Full Time	10-160-1631-1240-60010	1,358.99	2,102.16	11,174.84	9,251	7,258.82	7,687	4,878.66	(1,564)	from interdepartmental worksheet
Salaries Part Time	10-160-1631-1240-60020		22.41	-		-		7.47	-	
Employer CPP	10-160-1631-1240-60025	64.81	107.73	585.42		395.43		252.65	-	
Employer EI	10-160-1631-1240-60030	29.70	48.87	247.75		159.54		108.77	-	
Employer OMERS	10-160-1631-1240-60035	127.25	212.64	1,112.86		726.42		484.25	-	
Employer EHT	10-160-1631-1240-60040	25.28	45.27	238.31		156.19		102.95	-	
Employer Benefits	10-160-1631-1240-60050		29.41	890.18	2,899	650.91	2,379	306.53	(520)	
Employer WSIB	10-160-1631-1240-60055	42.72	72.81	384.39		185.73		166.64	-	
Hydro Charges	10-160-1631-1240-71420	3,270.26	3,224.72	2,774.36	3,250	1,478.06	3,300	3,089.78	50	
Water & Sewer Charges	10-160-1631-1240-71421	854.56	752.08	917.93	800	727.25	825	841.52	25	
Waterfront PIL Taxes	10-160-1631-1240-71425	16,208.01	16,005.59	16,508.74	17,000	16,978.60	17,318	16,240.78	318	2%
Janitorial Cleaning Supplies	10-160-1631-1240-71470	2,561.73	2,791.52	2,286.50	2,500	416.74	2,500	2,546.58	-	
Contracted Services	10-160-1631-1240-71523	5,134.00	5,849.47	8,084.03	6,000	5,123.49	6,000	6,355.83	-	
Equipment Rentals - Owned	10-160-1631-1240-71540	527.16	1,465.20	5,613.87	700	6,155.80	1,000	2,535.41	300	
Repairs & Maintenance	10-160-1631-1240-71545	1,206.06	551.72	3,290.42	2,500	1,137.00	2,000	1,682.73	(500)	
Riverfront Maintenance	10-160-1631-1240-71558		-	2,197.00		1,469.22	1,500	732.33	1,500	budgeting for expense as we have had work done in the last few years and seems to be a trend with docks in disrepair
Insurance	10-160-1631-1240-71580	8,316.36	7,822.78	4,299.15	2,800	2,316.73	3,406	6,812.76	606	
		39,726.89	41,104.38	60,605.75	47,700	45,335.93	47,915	47,145.67	215	
Total Revenue		(102,909.58)	(112,216.09)	(114,444.98)	(117,000)	(84,691.00)	(105,410)	(109,856.88)	11,590	
Total Expenses		130,954.25	149,636.77	177,856.11	146,490	106,864.46	143,055	152,815.71	(3,435)	
Total Waterfront Development		28,044.67	37,420.68	63,411.13	29,490	22,173.46	37,645	42,958.83	8,155	
Total C S Revenue		(1,171,500.60)	(2,919,473.66)	(1,143,443.01)	(1,167,102)	(540,197.01)	(688,773)	(1,146,796.50)	478,329	
Total C S Expenditures		2,322,085.39	4,776,502.70	2,816,554.20	2,790,875	1,414,214.31	2,506,793	2,519,019.93	(284,082)	
TOTAL COMMUNITY SERVICES		1,150,584.79	1,857,029.04	1,673,111.19	1,623,773	874,017.30	1,818,020	1,372,223.43	194,247	