

February 7, 2022

Report To: Community Services Executive Committee Members

From: Community Services Division

RE: First Draft of 2022 Operating Budget for the Community Services Division

A meeting is scheduled for Monday February 7, 2022 to review Draft One of the Community Services Division Operating Budget for 2022. In order to ensure that the Community Services Executive Committee has a full understanding of how the proposed budget was developed it is pertinent that the enclosed documentation is reviewed and fully understood by each member of the committee.

Some Major Highlights are as follows:

- As you are aware, Covid shutdowns and operating parameters have had significant effects on revenues and expenses throughout the Community Services Division over the last couple of years. 2022 is expected to see disruption to “normal” revenue amounts in several areas as discussed in this document and the full budget document attached.
- 5% increase in diesel and gasoline costs.
- 8% change in natural gas costs.
- 14.29% increase in hydro costs for large buildings (MSC, Library), 0.64% increase for small buildings (East End Hall, Museum, Fort Frances Senior Centre) where warranted for Community Services accounts.
- 4% increase in user fees and charges are reflected in the document at this time.
- 2% increase in water & sewer costs in accordance with the Water and Sewer Financial Plan and approved rates.
- Current Covid closure impacts are included in this document based on being able to open on January 26, 2022
- Staffing for a fuel attendant at the Sorting Gap Marina remains in 2022 at a projected cost of \$23,277.

- The Sorting Gap Marina will once again be operated by an outside vendor. The launching fees, and dock slip sales will once again be handled by staff at the Sports Centre.
- Sunny Cove Camp carries a cost of \$13,267 based on a lease being signed by March 31, 2022 with insurance on the property of \$10,430 being the major cost associated with that. Work is ongoing to finalize a lease agreement.
- Summer Programs are budgeted to be held in 2022
- Major reductions in revenues at the Sports Centre for memberships due to Covid Closures in 2020/2021 which will affect membership sales in 2022.
- Reduction in revenues anticipated for the arena based on ice bookings in fall 2021 and winter/spring 2022 with similar results expected in the fall of 2022
- Increases in Revenue over 2021 expected from School swim program of \$11,000 and swim classes of \$44,400 based on a return to sporting activities in the fall for the school and the ability to run a full slate of swimming lessons in 2022.
- Staffing information as follows.
 - 2021 FTE for our lifeguards was 8.68, in 2022 our FTE for lifeguards is 8.37
 - Summer program staff for 2021 had a FTE of 0 as we did not anticipate being able to run the programs due to Covid. The FTE for staff in 2022 is .77 which is equivalent to 5 full time staff for 8 weeks.
 - Community Services FTE based on Recreation and Culture Manager, and 20% Administrative Assistant salaries
 - Recreational Programs FTE remains consistent from 2021/2022
 - Recreation Facilities FTE remains consistent from 2021/2022
 - Museum FTE in 2021 was 2.11 and in 2022 is project to be 3.28. The majority of this increase will be covered by grants, if the grants are not available then the positions will not be hired.
 - No Change for the Fort Frances Senior Centre

- Large increase in material costs of \$10,500 in Recreation Programs budget due to summer program materials needing to be purchased in 2022
- \$15,000 increase expected at Fort Frances Senior Centre due to planning to be open in 2022 with food costs rising and large costs with minimal offset for activities.

The remainder of this report explains how the budget documentation should be used.

- **The Community Services Division - 2022 Operating Budget is broken down into three (3) areas;**

- 1) Transportation Services – Handi-Transit System
- 2) Social and Family Services – Sister Kennedy Centre (also historical information on Child Care, Best Start Hub, and Special Needs Resourcing)
- 3) Recreation & Cultural Services – Sunny Cove Camp, Recreation Programs, Community Services, Sorting Gap Marina, Recreation Facilities, Townshend Theatre, Fort Frances Public Library, Fort Frances Public Library Building Fund, Library School Co-op Fund, and Museums

Items of significance have been mentioned in this report to help highlight some of the major themes in this budget. In order to fully appreciate how the 2022 budgeted amounts have been determined, please review the Community Service Division budget document outlined in Appendix “A”. These spreadsheets include explanatory notes for variances greater than 2%.

Summary

Hopefully the information attached in this document will aid you in understanding the Community Service Division Budget. If you have any questions prior to the scheduled meeting, please feel free to contact me. This report has been prepared for the Community Services Executive Committee to better understand how the 2022 budget was assembled.

Community Services Division

Draft Budget Report-detailed V1 Dept Submission												
Community Services												
	2020 Operating Forecast	2020 Actuals	2021 Operating Forecast	2021 Actuals	2022 Base	2022 One Time	2022 Budget Cuts	2022 Operating Forecast	Variance 2022 Budget to 2021 Budget	Percentage Variance 2022 Budget to 2021 Budget	Comments	
10 General												
Fort Frances												
Community Services												
0632 Handi-Transit System												
0430 Operational Rev HST Ex												
10-060-0632-0430-40412 Provincial Grant	(71,727)	(12,539.31)	(71,727)	(31,081.00)	(71,727)			(71,727)				
10-060-0632-0430-40597 User Fees - Fares	(25,000)	(14,775.50)	(12,786)	(27,794.64)	(22,500)			(22,500)	(9,714)	75.97	budget closer to 3 year actuals, do not expect this to be back to normal but getting closer	
10-060-0632-0430-40632 Transit Donations	(19,000)	(12,442.50)	(11,500)	(14,220.72)	(16,000)			(16,000)	(4,500)	39.13	budget closer to 3 year actuals, do not expect this to be back to normal but getting closer	
Total 0430 Operational Rev HST Ex	(115,727)	(39,757.31)	(96,013)	(73,096.36)	(110,227)			(110,227)	(14,214)	14.80		
1100 Handi-Transit System												
10-060-0632-1100-71090 Administration IFT	5,000	5,000.00	7,500	5,625.00	7,500			7,500				
Total 1100 Handi-Transit System	5,000	5,000.00	7,500	5,625.00	7,500			7,500				
1200 Contracted Services												
10-060-0632-1200-71221 Accounting Charges IFT	8,000	8,000.00	8,160	6,120.00	8,160			8,160				
10-060-0632-1200-71251 Communications	250	244.20	250	223.18	250			250				
Total 1200 Contracted Services	8,250	8,244.20	8,410	6,343.18	8,410			8,410				
1500 Rents & Services												
10-060-0632-1500-71523 Contracted Services (Dial-a-r	28,000	19,188.05	19,375		23,500			23,500	4,125	21.29%	budget closer to 3 year actuals, do not expect this to be back to normal but getting closer. Operations resuming around 3rd week of January 2022 with restrictions easing	
Total 1500 Rents & Services	28,000	19,188.05	19,375		23,500			23,500	4,125	21.29		
1620 Transfer to Reserve Funds												
10-060-0632-1620-75390 Transfer to Reserve Funds	14,826		77,421		36,157			36,157	(41,264)	(53.30%)	Amount is based on having a 2% increase in total handi transit costs - could be 40,879 potentially based on the 113923 number showing in here	
Total 1620 Transfer to Reserve Funds	14,826		77,421		36,157			36,157	(41,264)	(53.30)		
2560 Handi-Van												
10-060-0632-2560-71523 Handi-Van - Contracted Wor	137,000	91,803.23	77,000	103,643.07	120,000			120,000	43,000	55.84%	budget closer to 3 year actuals, do not expect this to be back to normal but getting closer	
Total 2560 Handi-Van	137,000	91,803.23	77,000	103,643.07	120,000			120,000	43,000	55.84		
2910 Vehicle Expenses												
10-060-0632-2910-60010 Salaries Full Time	5,460	4,783.44	4,000	3,471.61	4,000			4,000				
10-060-0632-2910-60025 Employer CPP		273.96		175.28	214			214	214	#DIV/0!		
10-060-0632-2910-60030 Employer EI		98.06		65.21	73			73	73	#DIV/0!		
10-060-0632-2910-60035 Employer OMERS		518.16		361.62	358			358	358	#DIV/0!		
10-060-0632-2910-60040 Employer EHT		108.15		75.15	59			59	59	#DIV/0!		
10-060-0632-2910-60050 Employer Benefits	2,476	611.84	1,253	337.36	465			465	(788)	(62.89)		
10-060-0632-2910-60055 Employer WSIB		128.65		89.42	96			96	96	#DIV/0!		
10-060-0632-2910-71418 Gas & Fuel	16,000	8,874.63	8,500	12,170.00	13,965			13,965	5,465	64.29	closer to 3 year average with 5% expected increase in fuel prices	
10-060-0632-2910-71451 Vehicle Parts & Maintenance	3,500	3,927.31	3,500	1,883.05	3,500			3,500				
10-060-0632-2910-71580 Insurance	1,650	1,937.88	2,262	2,313.37	2,913			2,913	651	28.78	Insurance amount provided by Treasury	
10-060-0632-2910-71582 Licenses	715	714.50	715		715			715				
Total 2910 Vehicle Expenses	29,801	21,976.58	20,230	20,942.07	26,358			26,358	6,128	30.29		
Total 0632 Handi-Transit System	107,150	106,454.75	113,923	63,456.96	111,698			111,698	(2,225)	(1.95)		
1220 Sister Kennedy Centre												
0330 Operational Revenue												
10-120-1220-0330-40582 Sundry Revenue		(130.55)		(937.11)						#DIV/0!	Asset sale proceeds in 2021 and no expected in 2022	
10-120-1220-0330-40674 Fitness Programs	(2,500)	(1,160.00)	(2,400)	(826.00)	(2,400)			(2,400)			60 participants per session between yoga and tia chi and 4 sessions per year.	
10-120-1220-0330-40774 Rental	(1,500)	(181.95)		(401.35)	(750)			(750)	(750)	#DIV/0!	expecting some of this to return but not back to normal at this point	
Total 0330 Operational Revenue	(4,000)	(1,472.50)	(2,400)	(2,164.46)	(3,150)			(3,150)	(750)	31.25		
0430 Operational Rev HST Ex												
10-120-1220-0430-40446 Ministry of Health	(51,240)	(42,700.00)	(42,700)	(69,014.41)	(42,700)			(42,700)				
10-120-1220-0430-40447 Senior's Companion Grant	(15,240)	(32,016.94)		(13,328.00)						#DIV/0!	Not expecting a grant for this program in 2022	
10-120-1220-0430-40594 Contributions from Seniors	(25,000)	(8,871.58)		(9,285.83)	(23,500)			(23,500)	(23,500)	#DIV/0!	closer to 3 year average with the centre hopefully being open moving forward	

Draft Budget Report-detailed V1 Dept Submission											
Community Services											
	2020	2020	2021	2021	2022	2022	2022	2022	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Budget Cuts	Operating Forecast	2022 Budget to 2021 Budget	2022 Budget to 2021 Budget	
10-120-1220-0430-40632 Donations	(3,000)	(1,398.28)		(1,155.95)	(2,500)			(2,500)	(2,500)	#DIV/0!	closer to 3 year average with the centre hopefully being open moving forward
Total 0430 Operational Rev HST Ex	(94,480)	(84,986.80)	(42,700)	(92,784.19)	(68,700)			(68,700)	(26,000)	60.89	
1000 Inter-functional											
10-120-1220-1000-71090 Wages IFT	10,000	10,000.00	10,000	7,500.00	10,000			10,000			
Total 1000 Inter-functional	10,000	10,000.00	10,000	7,500.00	10,000			10,000			
1101 Salaries, Wages, Benefits											
10-120-1220-1101-71130 SKC - Honorarium	12,000	7,500.00	6,000	9,000.00	12,000			12,000	6,000	100.00%	Board is asking to have this paid as a half time position. It is currently an honourarium for one volunteer. If we do this, we need to have a formal hiring process and may lead to roughly 25-30,000 in wages and benefits.
Total 1101 Salaries, Wages, Benefits	12,000	7,500.00	6,000	9,000.00	12,000			12,000	6,000	100.00	
1105 Fitness Instructor											
10-120-1220-1105-60010 Salaries Full Time		332.48								#DIV/0!	
10-120-1220-1105-60013 Overtime- Fitness Instructor				468.02						#DIV/0!	
10-120-1220-1105-60020 Part Time Salaries- Fitness In	3,588	1,200.61	7,248	3,656.84	10,706			10,706	3,458	47.71	Based on 10.5 hours per week total for two instructors to offer the classes we are currently offering
10-120-1220-1105-60025 CPP- Fitness Instructor	142	28.34	204	143.69	411			411	207	101.47	Based on 10.5 hours per week total for two instructors to offer the classes we are currently offering
10-120-1220-1105-60030 EI- Fitness Instructor	79	33.77	160	93.20	237			237	77	48.13	Based on 10.5 hours per week total for two instructors to offer the classes we are currently offering
10-120-1220-1105-60035 OMERS- Fitness Instructor	323	45.11	112	51.56	50			50	(62)	(55.36)	Based on 10.5 hours per week total for two instructors to offer the classes we are currently offering
10-120-1220-1105-60040 EHT- Fitness Instructor	70	30.57	141	83.49	209			209	68	48.23	Based on 10.5 hours per week total for two instructors to offer the classes we are currently offering
10-120-1220-1105-60050 Employer Benefits- Fitness In		53.12	205	82.70	54			54	(151)	(73.66)	Based on 10.5 hours per week total for two instructors to offer the classes we are currently offering
10-120-1220-1105-60055 WSIB- Fitness Instructor	115	36.37	168	99.33	249			249	81	48.21	Based on 10.5 hours per week total for two instructors to offer the classes we are currently offering
Total 1105 Fitness Instructor	4,317	1,760.37	8,238	4,678.83	11,916			11,916	3,678	44.65	
1200 Contracted Services											
10-120-1220-1200-71221 Accounting Charges	10,675	10,675.00	10,675	8,006.25	10,850			10,850	175	1.64%	
10-120-1220-1200-71251 Communications	2,500	1,782.47	1,700	1,408.87	1,700			1,700			
Total 1200 Contracted Services	13,175	12,457.47	12,375	9,415.12	12,550			12,550	175	1.41	
1240 Municipal Buildings & Yards											
10-120-1220-1240-60010 Salaries Full Time	2,021	3,538.31	10,417	4,924.89	10,417			10,417			
10-120-1220-1240-60013 Overtime		128.05			591			591	591	#DIV/0!	
10-120-1220-1240-60020 Hourly Part Time				4,967.04						#DIV/0!	
10-120-1220-1240-60025 Employer CPP		186.20		527.85	591			591	591	#DIV/0!	
10-120-1220-1240-60030 Employer EI		70.79		219.45	232			232	232	#DIV/0!	
10-120-1220-1240-60035 Employer OMERS		350.22		860.42	478			478	478	#DIV/0!	
10-120-1220-1240-60040 Employer EHT		78.35		208.67	204			204	204	#DIV/0!	
10-120-1220-1240-60050 Employer Benefits	655	231.16	4,229	697.62	614			614	(3,615)	(85.48)	
10-120-1220-1240-60055 Employer WSIB		93.23		248.23	215			215	215	#DIV/0!	
10-120-1220-1240-71416 Natural Gas Charges	4,500	2,773.31	3,000	2,295.17	4,860			4,860	1,860	62.00	used 8% increase on 2020 budget amount. expected centre to be closed in 2021 so less heating cost
10-120-1220-1240-71420 Hydro Charges	6,000	4,576.67	6,000	5,317.27	6,857			6,857	857	14.28	used 14.29% increase on 2020 budget amount. expected centre to be closed in 2021 so less utility cost
10-120-1220-1240-71421 Water & Sewer Charges	3,200	1,504.98	400	1,574.32	3,264			3,264	2,864	716.00	2% over 2020 budget
10-120-1220-1240-71470 Janitorial Supplies	1,000	241.10	100	642.09	1,000			1,000	900	900.00	expecting to be closer to average
10-120-1220-1240-71523 Contracted Services	14,000	1,712.45		895.85						#DIV/0!	
10-120-1220-1240-71540 Equipment Rentals-Own		1,481.25		468.75						#DIV/0!	
10-120-1220-1240-71545 Repairs & Maintenance	5,000	4,357.42	5,000	3,332.98	5,000			5,000			
10-120-1220-1240-71557 Building Maintenance Servic	10,000	14,269.24	1,000	412.58	2,000			2,000	1,000	100.00	No longer have a cleaning contractor
10-120-1220-1240-71580 General Insurance	2,800	3,157.97	3,572	3,573.00	4,113			4,113	541	15.15	Insurance amount provided by Treasury
Total 1240 Municipal Buildings & Yards	49,176	38,750.70	33,718	31,166.18	40,436			40,436	6,718	19.92	
1400 Materials											
10-120-1220-1400-71410 Office Supplies	1,000	783.45	200	297.67	1,000			1,000	800	400.00%	back to a normal amount after being closed

Draft Budget Report-detailed
V1 Dept Submission

Community Services											
	2020	2020	2021	2021	2022	2022	2022	2022	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Budget Cuts	Operating Forecast	2022 Budget to 2021 Budget	2022 Budget to 2021 Budget	
10-120-1220-1400-71476 Supplies/Workshop	800	884.61	800	1,454.58	1,000			1,000	200	25.00	There has been more people using the shop and they are providing more workshops recently
10-120-1220-1400-71490 Kitchen Supplies	1,200	383.90		185.02	1,200			1,200	1,200	#DIV/0!	back to a normal amount after being closed
10-120-1220-1400-71491 Food & Meals	19,000	4,644.48		6,440.89	19,000			19,000	19,000	#DIV/0!	back to a normal amount after being closed
Total 1400 Materials	22,000	6,696.44	1,000	8,378.16	22,200			22,200	21,200	2,120.00	
1500 Rents & Services											
10-120-1220-1500-71523 Contracted Works	1,000		1,000	1,883.06	1,000			1,000			
10-120-1220-1500-71530 Travel	600	66.75	100	131.20	600			600	500	500.00	More travel, back to expected 2020 level
10-120-1220-1500-71572 Senior's Companion Project	17,230	17,629.63	10,000	5,932.49	10,000			10,000			\$7k coordinator wages, remaining amount communication, IT costs, other project expenses
10-120-1220-1500-71591 Advertising & Public Notices	1,000	737.88	1,000	481.33	1,000			1,000			
10-120-1220-1500-71592 Public Relations/Promotions	1,000			825.79	1,000			1,000	1,000	#DIV/0!	expecting to be open again in 2022
10-120-1220-1500-71593 Events & Activities	3,000	591.71	500	821.55	3,000			3,000	2,500	500.00	expecting to be open again in 2022
Total 1500 Rents & Services	23,830	19,025.97	12,600	10,075.42	16,600			16,600	4,000	31.75	
Total 1220 Sister Kennedy Centre	36,018	9,731.65	38,831	(14,734.94)	53,852			53,852	15,021	38.68	
1230 Child Care											
0430 Operational Rev HST Ex											
10-120-1230-0430-40412 Prov. Child Care Wage Enhanc		12,949.96								#DIV/0!	
10-120-1230-0430-40589 Expense Recoveries		(769.10)								#DIV/0!	
Total 0430 Operational Rev HST Ex		12,180.86								#DIV/0!	
1101 Salaries, Wages, Benefits											
10-120-1230-1101-60010 Salaries Full Time		(2,090.45)		5.07						#DIV/0!	
10-120-1230-1101-60055 Employer WSIB		(499.84)								#DIV/0!	
Total 1101 Salaries, Wages, Benefits		(2,590.29)		5.07						#DIV/0!	
1103 Teaching Salaries											
10-120-1230-1103-60010 Salaries Full Time				48.46						#DIV/0!	
10-120-1230-1103-60025 Employer CPP				1.00						#DIV/0!	
10-120-1230-1103-60030 Employer EI				11.33						#DIV/0!	
10-120-1230-1103-60035 Employer OMERS				3.10						#DIV/0!	
10-120-1230-1103-60040 Employer EHT		0.02		10.80						#DIV/0!	
10-120-1230-1103-60055 Employer WSIB				12.84						#DIV/0!	
Total 1103 Teaching Salaries		0.02		87.53						#DIV/0!	
1106 Dietary Salaries											
10-120-1230-1106-60030 Employer EI				4.31						#DIV/0!	
10-120-1230-1106-60040 Employer EHT				4.21						#DIV/0!	
10-120-1230-1106-60055 Employer WSIB				5.01						#DIV/0!	
Total 1106 Dietary Salaries				13.53						#DIV/0!	
1200 Contracted Services											
10-120-1230-1200-71251 Communication		(4.84)								#DIV/0!	
10-120-1230-1200-71254 Audit		3,230.57								#DIV/0!	
Total 1200 Contracted Services		3,225.73								#DIV/0!	
1240 Municipal Buildings & Yards											
10-120-1230-1240-60010 Salaries Full Time	505	2,547.04								#DIV/0!	
10-120-1230-1240-60025 Employer CPP		139.53								#DIV/0!	
10-120-1230-1240-60030 Employer EI		42.02								#DIV/0!	
10-120-1230-1240-60035 Employer OMERS		262.82								#DIV/0!	
10-120-1230-1240-60040 Employer EHT		56.69								#DIV/0!	
10-120-1230-1240-60050 Employer Benefits	164	88.37								#DIV/0!	
10-120-1230-1240-60055 Employer WSIB		67.42								#DIV/0!	
10-120-1230-1240-71416 Natural Gas Charges	3,000	587.72								#DIV/0!	
10-120-1230-1240-71420 Electrical Power	1,200	(373.97)		(1,001.55)						#DIV/0!	
10-120-1230-1240-71421 Water & Sewer Charges		532.30								#DIV/0!	
10-120-1230-1240-71523 Contracted Services	500	1,431.79								#DIV/0!	
10-120-1230-1240-71540 Child Care Equipment Renta		662.50								#DIV/0!	
10-120-1230-1240-71545 Repairs & Maintenance		812.98								#DIV/0!	
10-120-1230-1240-71580 General Insurance	2,200	311.40								#DIV/0!	
Total 1240 Municipal Buildings & Yards	7,569	7,168.61		(1,001.55)						#DIV/0!	
2910 Vehicle Expenses											
10-120-1230-2910-60010 Child Care Vehicle FullTime S		445.72		329.94						#DIV/0!	
10-120-1230-2910-60025 Child Care Vehicle Employer		9.90		9.60						#DIV/0!	
10-120-1230-2910-60030 Child Care Vehicle Employer		3.98		1.53						#DIV/0!	
10-120-1230-2910-60035 Child Care Vehicle OMERS		39.89		32.44						#DIV/0!	
10-120-1230-2910-60040 Child Care Vehicle Employer		9.29		6.63						#DIV/0!	
10-120-1230-2910-60050 Daycare Vehicle Employer Be		1.48		59.95						#DIV/0!	

Draft Budget Report-detailed
V1 Dept Submission

Community Services

	2020	2020	2021	2021	2022	2022	2022	2022	Variance	Percentage Variance	Comments	
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Budget Cuts	Operating Forecast	2022 Budget to 2021 Budget	2022 Budget to 2021 Budget		
10-120-1230-2910-60055 Child Care Vehicle Employer		11.04		7.94						#DIV/0!		
Total 2910 Vehicle Expenses		521.30		448.03						#DIV/0!		
Total 1230 Child Care	7,569	20,506.23		(447.39)						#DIV/0!		
1232 Special Needs Resourcing												
1101 Salaries, Wages, Benefits												
10-120-1232-1101-60025 Employer CPP				1.13						#DIV/0!		
10-120-1232-1101-60030 Employer EI				3.10						#DIV/0!		
10-120-1232-1101-60040 Employer EHT				3.03						#DIV/0!		
10-120-1232-1101-60055 Employer WSIB				3.60						#DIV/0!		
Total 1101 Salaries, Wages, Benefits				10.86						#DIV/0!		
1200 Contracted Services												
10-120-1232-1200-71251 Telephone & Communication		176.07								#DIV/0!		
Total 1200 Contracted Services		176.07								#DIV/0!		
Total 1232 Special Needs Resourcing		176.07		10.86						#DIV/0!		
1614 Sunny Cove Camp												
0330 Operational Revenue												
10-160-1614-0330-40589 Expense Recoveries		(1,582.56)								#DIV/0!		
10-160-1614-0330-40658 Socials & Weddings	(9,000)	(78.06)								#DIV/0!		
10-160-1614-0330-40675 Camper Fees	(25,000)									#DIV/0!		
Total 0330 Operational Revenue	(34,000)	(1,660.62)								#DIV/0!		
1101 Salaries, Wages, Benefits												
10-160-1614-1101-60010 Salaries Full Time	23,852	320.88								#DIV/0!		
10-160-1614-1101-60020 Hourly Part Time		4,290.92		732.19						#DIV/0!		
10-160-1614-1101-60025 Employer CPP	736	214.94		31.03						#DIV/0!		
10-160-1614-1101-60030 Employer EI	387	99.48		15.57						#DIV/0!		
10-160-1614-1101-60035 Employer OMERS	1,578	417.55		63.36						#DIV/0!		
10-160-1614-1101-60040 Employer EHT	342	90.20		13.73						#DIV/0!		
10-160-1614-1101-60050 Employer Benefits	1,658	50.89								#DIV/0!		
10-160-1614-1101-60055 Employer WSIB	552	107.32		16.33						#DIV/0!		
Total 1101 Salaries, Wages, Benefits	29,105	5,592.18		872.21						#DIV/0!		
1200 Contracted Services												
10-160-1614-1200-71245 ActiveNet Processing Fee	250	1.77								#DIV/0!		
10-160-1614-1200-71251 Telephone & Communication	1,200	1,039.44		859.53	300			300	300	#DIV/0!	based on 3 months until lease starts	
10-160-1614-1200-71253 Legal		589.07								#DIV/0!		
Total 1200 Contracted Services	1,450	1,630.28		859.53	300			300	300	#DIV/0!		
1240 Municipal Buildings & Yards												
10-160-1614-1240-60010 Salaries Full Time	4,988	134.16		194.03						#DIV/0!		
10-160-1614-1240-60020 Hourly Part Time				464.88						#DIV/0!		
10-160-1614-1240-60025 Employer CPP		6.76		26.00						#DIV/0!		
10-160-1614-1240-60030 Employer EI		2.68		13.63						#DIV/0!		
10-160-1614-1240-60035 Employer OMERS		13.27		57.58						#DIV/0!		
10-160-1614-1240-60040 Employer EHT		2.64		12.36						#DIV/0!		
10-160-1614-1240-60050 Employer Benefits	1,590	29.08								#DIV/0!		
10-160-1614-1240-60055 Employer WSIB		3.14		14.71						#DIV/0!		
10-160-1614-1240-71419 Propane	1,000	126.96								#DIV/0!		
10-160-1614-1240-71420 Electrical Power	3,000	1,178.24	420	1,202.90	423			423	3	0.71	based on 3 months until lease starts	
10-160-1614-1240-71423 Water/Water Heater Rental	2,500	176.48	50	811.64	150			150	100	200.00	based on 3 months until lease starts	
10-160-1614-1240-71425 Taxes	1,850	1,772.00	463	1,785.29	464			464	1	0.22	based on 3 months until lease starts	
10-160-1614-1240-71471 Materials & Supplies	7,000			143.78						#DIV/0!		
10-160-1614-1240-71523 Contracted Works	7,000	627.76		496.00						#DIV/0!		
10-160-1614-1240-71540 Equipment Rentals - Owned	1,200									#DIV/0!		
10-160-1614-1240-71574 Garbage & Septic Disposal	2,400									#DIV/0!		
10-160-1614-1240-71580 Insurance	8,000	8,104.70	9,022	9,030.95	10,430			10,430	1,408	15.61	Insurance amount provided by Treasury	
Total 1240 Municipal Buildings & Yards	40,528	12,177.87	9,955	14,253.75	11,467			11,467	1,512	15.19		
1500 Rents & Services												
10-160-1614-1500-71591 Advertising & Public Notice		331.20		4,305.00	1,500			1,500	1,500	#DIV/0!	Expecting costs to finalize lease, if another decision is made costs will increase significantly	
Total 1500 Rents & Services		331.20		4,305.00	1,500			1,500	1,500	#DIV/0!		
1600 Financial Services												
10-160-1614-1600-71667 ActiveNet Transaction Fee	750	1.00		1,424.34						#DIV/0!		
Total 1600 Financial Services	750	1.00		1,424.34						#DIV/0!		
2910 Vehicle Expenses												
10-160-1614-2910-71418 Gas & Fuel	750	169.61								#DIV/0!		
Total 2910 Vehicle Expenses	750	169.61								#DIV/0!		
Total 1614 Sunny Cove Camp	38,583	18,241.52	9,955	21,714.83	13,267			13,267	3,312	33.27		

Draft Budget Report-detailed V1 Dept Submission											
Community Services											
	2020	2020	2021	2021	2022	2022	2022	2022	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Budget Cuts	Operating Forecast	2022 Budget to 2021 Budget	2022 Budget to 2021 Budget	
1620 Recreation Programs											
0330 Operational Revenue											
10-160-1620-0330-40582 Sundry Revenue	(2,200)			(63.11)						#DIV/0!	
10-160-1620-0330-40637 Membership - Student	(14,000)	(9,837.50)	(9,500)	(7,262.03)	(7,973)			(7,973)	1,527	(16.07)	We potentially have up to 157 days of membership time that has been added to memberships in 2021 due to facility closure. The effect of this will be 157 days of membership revenue we will not be collecting in 2022 as it was paid in 2021 when the facility was closed. We are not expecting any further closures of the facility in 2022
10-160-1620-0330-40640 Red Cross/CPR Course	(750)									#DIV/0!	
10-160-1620-0330-40641 Membership - Adult	(150,000)	(89,324.06)	(100,000)	(60,364.19)	(85,425)			(85,425)	14,575	(14.58)	We potentially have up to 157 days of membership time that has been added to memberships in 2021 due to facility closure. The effect of this will be 157 days of membership revenue we will not be collecting in 2022 as it was paid in 2021 when the facility was closed. We are not expecting any further closures of the facility in 2022
10-160-1620-0330-40643 Swim Classes - Adult	(5,000)	225.74	(250)	(2,812.58)	(2,500)			(2,500)	(2,250)	900.00	We will be offering more programs, however most people are buying memberships and enrolling into the programs
10-160-1620-0330-40644 Daily Admissions - Adult	(37,000)	(15,233.67)	(13,200)	(13,732.87)	(15,000)			(15,000)	(1,800)	13.64	we are seeing more membership purchases and less daily admittance, expect similar daily admittance to 2020 actuals
10-160-1620-0330-40647 Staff Memberships	(2,500)	(1,826.04)	(2,000)	(2,134.84)	(2,500)			(2,500)	(500)	25.00	We are seeing more staff buying memberships lately
10-160-1620-0330-40664 Baseball Registration	(2,500)		(1,250)		(2,500)			(2,500)	(1,250)	100.00	We are expecting baseball to operate in 2022
10-160-1620-0330-40674 Programs & Courses - Adult	(11,900)	(5,323.17)	(6,000)	(189.35)	(6,000)			(6,000)			We will be offering more programs, however most people are buying memberships and enrolling into the programs
Total 0330 Operational Revenue	(225,850)	(121,318.70)	(132,200)	(86,558.97)	(121,898)			(121,898)	10,302	(7.79)	
0430 Operational Rev HST Ex											
10-160-1620-0430-40600 Gift Certificates				1,247.24						#DIV/0!	
10-160-1620-0430-40632 Donations		22.90								#DIV/0!	
10-160-1620-0430-40636 Memberships - Youth	(3,000)	(815.48)	(1,000)	(423.20)	(2,010)			(2,010)	(1,010)	101.00	We potentially have up to 157 days of membership time that has been added to memberships in 2021 due to facility closure. The effect of this will be 157 days of membership revenue we will not be collecting in 2022 as it was paid in 2021 when the facility was closed. We are not expecting any further closures of the facility in 2022
10-160-1620-0430-40639 School Swim Program	(22,000)	(7,097.75)			(11,000)			(11,000)	(11,000)	#DIV/0!	The school program is expected started back up in September, they have not signed on for the 2021/2022 season so looking to start with fewer restrictions hopefully in the fall of 2022
10-160-1620-0430-40640 Red Cross/CPR Course	(1,400)			(227.90)	(1,400)			(1,400)	(1,400)	#DIV/0!	
10-160-1620-0430-40643 Swim Classes	(62,600)	(13,815.10)	(27,000)	(5,278.18)	(71,400)			(71,400)	(44,400)	164.44	if our projected lessons sold out we would realize \$84,000 in revenue, we expect around 85% capacity based on previous experience - No reduced revenue unless closure exceeds 5 weeks
10-160-1620-0430-40644 Daily Admissions - Youth	(7,000)	(812.36)	(500)	(476.92)	(3,500)			(3,500)	(3,000)	600.00	closer to 3 year average
10-160-1620-0430-40663 Playground Fees	(30,000)				(30,000)			(30,000)	(30,000)	#DIV/0!	based on offering summer programs in 2022
10-160-1620-0430-40674 Programs and Courses - Youth				(1,905.61)						#DIV/0!	
Total 0430 Operational Rev HST Ex	(126,000)	(22,517.79)	(28,500)	(7,064.57)	(119,310)			(119,310)	(90,810)	318.63	
1000 Inter-functional											
10-160-1620-1000-71090 Recreation Programs Wages		(5,000.00)	(5,000)	(5,625.00)	(5,000)			(5,000)			
Total 1000 Inter-functional		(5,000.00)	(5,000)	(5,625.00)	(5,000)			(5,000)			
1101 Salaries, Wages, Benefits											
10-160-1620-1101-60010 Salaries Full Time	117,141	119,659.65	223,957	139,882.73	235,631			235,631	11,674	5.21%	These are the costs based on offering full slate of water based classes - less 3 week closure
10-160-1620-1101-60013 Overtime		4,761.52		3,906.55						#DIV/0!	
10-160-1620-1101-60020 Hourly Part Time	205,516	102,279.14	117,215	93,988.87	153,240			153,240	36,025	30.73	Our student lifeguards are older on average this year and thus will be paid an adult wage vs student wage for most of the year driving these costs up - Less 3 week closure

Draft Budget Report-detailed V1 Dept Submission											
Community Services											
	2020	2020	2021	2021	2022	2022	2022	2022	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Budget Cuts	Operating Forecast	2022 Budget to 2021 Budget	2022 Budget to 2021 Budget	
10-160-1620-1101-60025 Employer CPP	2,420	9,335.83	15,275	10,158.37	18,052			18,052	2,777	18.18	These are the costs based on offering full slate of water based classes - Less 3 week closure
10-160-1620-1101-60030 Employer EI	1,019	4,773.61	6,615	4,908.35	7,466			7,466	851	12.86	These are the costs based on offering full slate of water based classes - Less 3 week closure
10-160-1620-1101-60035 Employer OMERS	4,779	13,145.93	20,156	13,374.38	21,098			21,098	942	4.67	These are the costs based on offering full slate of water based classes - Less 3 week closure
10-160-1620-1101-60040 Employer EHT	1,005	4,428.76	6,653	4,445.68	7,466			7,466	813	12.22	These are the costs based on offering full slate of water based classes - Less 3 week closure
10-160-1620-1101-60050 Employer Benefits	6,387	7,827.16	25,006	15,635.42	30,044			30,044	5,038	20.15	These are the costs based on offering full slate of water based classes - Less 3 week closure
10-160-1620-1101-60055 Employer WSIB	1,645	5,503.81	7,915	5,681.71	8,922			8,922	1,007	12.72	These are the costs based on offering full slate of water based classes - Less 3 week closure
Total 1101 Salaries, Wages, Benefits	339,912	271,715.41	422,792	291,982.06	481,919			481,919	59,127	13.98	
1120 Summer Program Salaries											
10-160-1620-1120-60010 Salaries Full Time		10,152.05		10,285.64	27,798			27,798	27,798	#DIV/0!	Based on labour spreadsheet
10-160-1620-1120-60013 Overtime		212.04		13.53						#DIV/0!	
10-160-1620-1120-60020 Hourly Part Time	18,604	2,828.91		1,738.90						#DIV/0!	
10-160-1620-1120-60025 Employer CPP	10,159	526.11		586.65	1,125			1,125	1,125	#DIV/0!	Based on labour spreadsheet
10-160-1620-1120-60030 Employer EI	4,880	275.40		269.63	591			591	591	#DIV/0!	Based on labour spreadsheet
10-160-1620-1120-60035 Employer OMERS	14,287	972.86		1,043.01						#DIV/0!	
10-160-1620-1120-60040 Employer EHT	4,370	264.26		261.08	521			521	521	#DIV/0!	Based on labour spreadsheet
10-160-1620-1120-60050 Employer Benefits	7,043	1,441.71		1,491.03						#DIV/0!	
10-160-1620-1120-60055 Employer WSIB	7,172	(1,681.64)		310.61	623			623	623	#DIV/0!	Based on labour spreadsheet
Total 1120 Summer Program Salaries	66,515	14,991.70		16,000.08	30,658			30,658	30,658	#DIV/0!	
1200 Contracted Services											
10-160-1620-1200-71245 ActiveNet Processing Fee	6,000	4,167.61	6,000	4,239.43	6,500			6,500	500	8.33%	Increase due in part to increase in fees along with expected increase in swimming lesson revenue.
10-160-1620-1200-71251 Communications	2,900	3,154.60	2,900	1,805.98	2,900			2,900			
10-160-1620-1200-71260 Memberships	350			200.00						#DIV/0!	
Total 1200 Contracted Services	9,250	7,322.21	8,900	6,245.41	9,400			9,400	500	5.62	
1400 Materials											
10-160-1620-1400-71409 Copier Supplies & Maintenance	800	572.00	800	323.51	800			800			
10-160-1620-1400-71410 Office Supplies	2,500	984.46	1,500	585.02	2,500			2,500	1,000	66.67	Planning to be open fully again in 2022 thus expecting "normal" levels of supplies
10-160-1620-1400-71441 Pool Programs	3,000	420.35	3,000	4,468.37	3,000			3,000			
10-160-1620-1400-71461 Summer Program Supplies	14,500	5,353.13		2,029.10	9,500			9,500	9,500	#DIV/0!	operating summer programs in 2022
10-160-1620-1400-71462 Fitness Supplies		698.72		939.97						#DIV/0!	
10-160-1620-1400-71464 Fitness Supplies	3,500	3,124.19	3,500		3,500			3,500			
10-160-1620-1400-71483 Clothing Uniforms	2,500		2,500	2,205.10	2,500			2,500			
Total 1400 Materials	26,800	11,152.85	11,300	10,551.07	21,800			21,800	10,500	92.92	
1500 Rents & Services											
10-160-1620-1500-71531 Conference and Courses	16,060	520.85	2,500	1,678.53	2,500			2,500			
10-160-1620-1500-71591 Advertising and Public Notice	2,000		1,000		1,000			1,000			
10-160-1620-1500-71594 Teaching/Program Resources		725.97			1,000			1,000	1,000	#DIV/0!	swimming badges and certifications
Total 1500 Rents & Services	18,060	1,246.82	3,500	1,678.53	4,500			4,500	1,000	28.57	
1600 Financial Services											
10-160-1620-1600-71667 ActiveNet Financial-Transaction	8,500	4,231.06	5,000	4,151.17	8,500			8,500	3,500	70.00%	Expecting more revenue than 2021
Total 1600 Financial Services	8,500	4,231.06	5,000	4,151.17	8,500			8,500	3,500	70.00	
Total 1620 Recreation Programs	117,187	161,823.56	285,792	231,359.78	310,569			310,569	24,777	8.67	
1621 Community Services											
1000 Inter-functional											
10-160-1621-1000-71090 Allocated Administration	(20,000)	(15,000.00)	(37,500)	(7,500.00)	(37,500)			(37,500)			
Total 1000 Inter-functional	(20,000)	(15,000.00)	(37,500)	(7,500.00)	(37,500)			(37,500)			
1101 Salaries, Wages, Benefits											
10-160-1621-1101-60010 Salaries Full Time	94,666	97,026.03	96,161	91,104.84	115,125			115,125	18,964	19.72%	Based on 2022 salary breakdown
10-160-1621-1101-60013 Overtime		106.02		6.77						#DIV/0!	
10-160-1621-1101-60020 Hourly Part Time		1,894.85	700	11.39					(700)	(100.00)	
10-160-1621-1101-60025 Employer CPP	3,847	3,318.73	3,707	3,498.38	4,058			4,058	351	9.47	Based on 2022 salary breakdown
10-160-1621-1101-60030 Employer EI	1,685	1,376.99	1,070	1,243.41	1,327			1,327	257	24.02	Based on 2022 salary breakdown
10-160-1621-1101-60035 Employer OMERS	9,355	9,878.31	10,035	9,332.80	12,479			12,479	2,444	24.35	Based on 2022 salary breakdown
10-160-1621-1101-60040 Employer EHT	1,846	1,866.37	1,889	1,754.03	2,244			2,244	355	18.79	Based on 2022 salary breakdown

Draft Budget Report-detailed V1 Dept Submission											
Community Services											
	2020	2020	2021	2021	2022	2022	2022	2022	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Budget Cuts	Operating Forecast	2022 Budget to 2021 Budget	2022 Budget to 2021 Budget	
10-160-1621-1101-60050 Employer Benefits	10,660	18,593.09	7,971	16,142.25	8,570			8,570	599	7.51	Based on 2022 salary breakdown
10-160-1621-1101-60055 Employer WSIB	3,004	2,220.47	2,247	2,086.93	2,601			2,601	354	15.75	Based on 2022 salary breakdown
Total 1101 Salaries, Wages, Benefits	125,063	136,280.86	123,780	125,180.80	146,404			146,404	22,624	18.28	
1200 Contracted Services											
10-160-1621-1200-71251 Communications	500	920.66	900	1,146.06	1,100			1,100	200	22.22%	Based on 2021 actuals
Total 1200 Contracted Services	500	920.66	900	1,146.06	1,100			1,100	200	22.22	
1400 Materials											
10-160-1621-1400-71409 Copier Supplies & Maintenance	500	291.03	400	164.42	500			500	100	25.00%	Expecting to be back closer to normal for materials and supplies
10-160-1621-1400-71410 Office Supplies	1,000	485.39	800	2,384.14	1,000			1,000	200	25.00	Expecting to be back closer to normal for materials and supplies
Total 1400 Materials	1,500	776.42	1,200	2,548.56	1,500			1,500	300	25.00	
1500 Rents & Services											
10-160-1621-1500-71523 Contracted Works				19.33						#DIV/0!	
10-160-1621-1500-71531 Conferences & Courses	3,000	97.90	500	689.94	3,000			3,000	2,500	500.00	Budget for conferences in 2022
10-160-1621-1500-71532 Meeting Expenses	100									#DIV/0!	
10-160-1621-1500-71591 Advertising & Public Notices	500				500			500	500	#DIV/0!	
Total 1500 Rents & Services	3,600	97.90	500	709.27	3,500			3,500	3,000	600.00	
2910 Vehicle Expenses											
10-160-1621-2910-60010 Salaries Full Time	1,271	323.48	850	510.88	850			850			
10-160-1621-2910-60013 Overtime				187.02						#DIV/0!	
10-160-1621-2910-60025 Employer CPP		16.24		29.11	45			45	45	#DIV/0!	
10-160-1621-2910-60030 Employer EI		6.46		11.21	16			16	16	#DIV/0!	
10-160-1621-2910-60035 Employer OMERS		30.68		73.53	76			76	76	#DIV/0!	
10-160-1621-2910-60040 Employer EHT		6.38		16.47	13			13	13	#DIV/0!	
10-160-1621-2910-60050 Employer Benefits	566	76.07	266	37.20	99			99	(167)	(62.78)	
10-160-1621-2910-60055 Employer WSIB		7.59		19.60	20			20	20	#DIV/0!	
10-160-1621-2910-71418 Gasoline	1,000		250		250			250			No travel for last two years for Community Services Division
10-160-1621-2910-71451 Vehicle Parts & Maintenance	500		250		250			250			No travel for last two years for Community Services Division
Total 2910 Vehicle Expenses	3,337	466.90	1,616	885.02	1,619			1,619	3	0.19	
Total 1621 Community Services	114,000	123,542.74	90,496	122,969.71	116,623			116,623	26,127	28.87	
1631 Sorting Gap Marina											
0330 Operational Revenue											
10-160-1631-0330-40583 Dock Rentals	(25,000)	(29,693.59)	(33,660)	(39,169.14)	(44,850)			(44,850)	(11,190)	33.24%	Dock fee moved from \$510 to \$600 in 2022
10-160-1631-0330-40587 Confectionery	(65,000)	(33,896.38)	(46,000)						46,000	(100.00)	
10-160-1631-0330-40603 Launch Fees	(7,000)	(9,274.84)	(9,250)	(6,775.04)	(5,000)			(5,000)	4,250	(45.95)	
10-160-1631-0330-40611 Sales - Gas & Oil	(20,000)	(12,303.94)	(16,500)	(25,019.61)	(25,000)			(25,000)	(8,500)	51.52	
Total 0330 Operational Revenue	(117,000)	(85,168.75)	(105,410)	(70,963.79)	(74,850)			(74,850)	30,560	(28.99)	
1101 Salaries, Wages, Benefits											
10-160-1631-1101-60010 Salaries Full Time		13,293.47			21,013			21,013	21,013	#DIV/0!	
10-160-1631-1101-60013 Overtime		798.05								#DIV/0!	
10-160-1631-1101-60020 Hourly Part Time	27,737	11,993.28	40,764	7,046.30					(40,764)	(100.00)	
10-160-1631-1101-60025 Employer CPP	1,220	866.19	1,954	323.91	952			952	(1,002)	(51.28)	
10-160-1631-1101-60030 Employer EI	745	539.63	880	155.86	447			447	(433)	(49.20)	
10-160-1631-1101-60035 Employer OMERS		1,268.35								#DIV/0!	
10-160-1631-1101-60040 Employer EHT	658	509.87	777	137.41	394			394	(383)	(49.29)	
10-160-1631-1101-60050 Employer Benefits		481.83								#DIV/0!	
10-160-1631-1101-60055 Employer WSIB	1,080	606.59	924	163.48	471			471	(453)	(49.03)	
Total 1101 Salaries, Wages, Benefits	31,440	30,357.26	45,299	7,826.96	23,277			23,277	(22,022)	(48.61)	
1200 Contracted Services											
10-160-1631-1200-71245 ActiveNet- Processing Fees	350	1,229.92	1,400	647.16	1,000			1,000	(400)	(28.57%)	Based on Launch and slips sales
10-160-1631-1200-71251 Communications	2,400	1,306.98	1,600	449.67	250			250	(1,350)	(84.38)	Based on not operating marina in 2022
10-160-1631-1200-71253 Legal				8,355.00						#DIV/0!	
Total 1200 Contracted Services	2,750	2,536.90	3,000	9,451.83	1,250			1,250	(1,750)	(58.33)	
1240 Municipal Buildings & Yards											
10-160-1631-1240-60010 Salaries Full Time	9,251	7,917.64	7,687	10,792.10	7,687			7,687			
10-160-1631-1240-60013 Overtime				296.12						#DIV/0!	
10-160-1631-1240-60020 Hourly Part Time				180.35						#DIV/0!	
10-160-1631-1240-60025 Employer CPP		431.42		645.94	436			436	436	#DIV/0!	
10-160-1631-1240-60030 Employer EI		165.69		247.59	171			171	171	#DIV/0!	
10-160-1631-1240-60035 Employer OMERS		791.91		1,128.13	352			352	352	#DIV/0!	
10-160-1631-1240-60040 Employer EHT		170.37		245.10	151			151	151	#DIV/0!	
10-160-1631-1240-60050 Employer Benefits	2,899	651.63	2,379	1,295.79	453			453	(1,926)	(80.96)	
10-160-1631-1240-60055 Employer WSIB		202.62		291.56	158			158	158	#DIV/0!	

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Community Services											
	2020	2020	2021	2021	2022	2022	2022	2022	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Budget Cuts	Operating Forecast	2022 Budget	2022 Budget	
									to 2021 Budget	to 2021 Budget	
10-160-1631-1240-71420 Hydro Charges	3,250	1,876.77	3,300	1,806.08					(3,300)	(100.00)	
10-160-1631-1240-71421 Water & Sewer Charges	800	1,070.43	825	1,566.81					(825)	(100.00)	
10-160-1631-1240-71425 Waterfront PIL Taxes	17,000	16,978.60	17,318	17,396.27	17,744			17,744	426	2.46	
10-160-1631-1240-71470 Janitorial Cleaning Supplies	2,500	728.46	2,500	47.86					(2,500)	(100.00)	
10-160-1631-1240-71523 Contracted Services	6,000	5,209.49	6,000	4,850.45	2,000			2,000	(4,000)	(66.67)	We will still have items to repair/replace
10-160-1631-1240-71540 Equipment Rentals - Owned	700	6,526.04	1,000	5,348.32	1,000			1,000			
10-160-1631-1240-71545 Repairs & Maintenance	2,500	2,119.09	2,000	3,502.18					(2,000)	(100.00)	
10-160-1631-1240-71558 Riverfront Maintenance		1,469.22	1,500	251.06					(1,500)	(100.00)	
10-160-1631-1240-71580 Insurance	2,800	2,870.50	3,406	3,402.84	3,899			3,899	493	14.47	Insurance amount provided by Treasury
Total 1240 Municipal Buildings & Yards	47,700	49,179.88	47,915	53,294.55	34,051			34,051	(13,864)	(28.93)	
1400 Materials											
10-160-1631-1400-71410 Office Supplies	500	496.82	500	199.48					(500)	(100.00%)	
Total 1400 Materials	500	496.82	500	199.48					(500)	(100.00)	
1500 Rents & Services											
10-160-1631-1500-71559 MNR Rent (10% of Gross Rev	11,700	8,469.10	10,541		7,485			7,485	(3,056)	(28.99%)	10% of projected sales
10-160-1631-1500-71591 Advertising & Public Notices		250.00	250	1,160.52	500			500	250	100.00	There will be advertising needed around this department for 2022
Total 1500 Rents & Services	11,700	8,719.10	10,791	1,160.52	7,985			7,985	(2,806)	(26.00)	
1600 Financial Services											
10-160-1631-1600-71660 Bank Service Charges	350	469.00	400						(400)	(100.00%)	
10-160-1631-1600-71661 Cash Over/Under		(151.98)								#DIV/0!	
10-160-1631-1600-71662 Foreign Exchange	(400)	(1.56)								#DIV/0!	
10-160-1631-1600-71665 Credit Card Discount	1,200	1,329.71	1,000	89.70	100			100	(900)	(90.00)	In line with 2021 actuals, similar operating style in 2022
10-160-1631-1600-71667 ActiveNet Transaction Fee- P	750	2,086.68	2,500	1.24					(2,500)	(100.00)	
Total 1600 Financial Services	1,900	3,731.85	3,900	90.94	100			100	(3,800)	(97.44)	
2970 Purchases for Resale											
10-160-1631-2970-71418 Gas Purchases for Resale	18,000	11,326.24	14,150	22,218.84	22,220			22,220	8,070	57.03%	based on sales
10-160-1631-2970-71551 Confectionery Expenses	32,500	13,200.41	17,500						(17,500)	(100.00)	
Total 2970 Purchases for Resale	50,500	24,526.65	31,650	22,218.84	22,220			22,220	(9,430)	(29.79)	
Total 1631 Sorting Gap Marina	29,490	34,379.71	37,645	23,279.33	14,033			14,033	(23,612)	(62.72)	
1634 Recreation Facilities											
0330 Operational Revenue											
10-160-1634-0330-40582 Sundry Revenue	(1,750)	(1,200.00)		(12,490.65)	(1,200)			(1,200)	(1,200)	#DIV/0!	lightning contract, remainder in 2021 was asset sale items
10-160-1634-0330-40589 Expense Recoveries	(500)	(839.68)		(230.22)						#DIV/0!	
10-160-1634-0330-40639 School Rentals (Muskie Hock	(23,400)	(16,312.34)		(15,413.97)	(16,470)			(16,470)	(16,470)	#DIV/0!	expecting closer to normal in 2022 but not full slate - \$3530 decrease due to 3 week closure
10-160-1634-0330-40642 Pool Rentals		(311.01)		(208.58)						#DIV/0!	
10-160-1634-0330-40644 Pool Daily Admissions		43.80								#DIV/0!	
10-160-1634-0330-40645 Swim Team Rental	(30,000)	(12,728.84)	(14,400)	(9,317.25)	(28,500)			(28,500)	(14,100)	97.92	expecting to get back to pre pandemic usage - \$500 per week lost revenue
10-160-1634-0330-40649 Ice Rentals	(20,000)	(6,652.07)		(8,330.48)	(12,120)			(12,120)	(12,120)	#DIV/0!	Budgeting closer to 3 year average - \$2880 decrease due to 3 week closure liniment league and Academy
10-160-1634-0330-40651 Minor Hockey Rentals	(110,000)	(77,326.21)	(101,500)	(53,312.87)	(84,200)			(84,200)	17,300	(17.04)	budgeting based on ice time used - \$17300 decrease due to 3 week closure which includes 2 tournaments
10-160-1634-0330-40652 Figure Skating Rentals	(36,000)	(17,474.76)	(19,500)	(12,432.44)	(16,230)			(16,230)	3,270	(16.77)	closer to 2020 actuals, the club has got smaller over the last couple of years and are using less ice time - \$1270 decrease due to 3 week closure
10-160-1634-0330-40656 Girls Hockey	(30,000)	(22,946.61)	(19,200)	(8,062.31)	(15,900)			(15,900)	3,300	(17.19)	- \$3300 decrease due to 3 week closure
10-160-1634-0330-40657 Junior A Rentals	(22,000)	(14,398.01)	(18,000)	(9,879.92)	(15,270)			(15,270)	2,730	(15.17)	- \$2730 decrease due to 3 week closure
10-160-1634-0330-40672 Vending Machine	(13,000)	(3,203.11)		(2,806.42)	(8,500)			(8,500)	(8,500)	#DIV/0!	open again in 2022 and expect a return to average with vending machine sales
10-160-1634-0330-40693 Advertising Rentals	(14,500)	(12,282.23)	(12,000)	(14,605.36)	(14,500)			(14,500)	(2,500)	20.83	Expecting closer to normal advertising in 2022 similar to 2021 actuals
10-160-1634-0330-40697 Ball Field Rental	(9,000)	(20.16)	(4,500)		(6,000)			(6,000)	(1,500)	33.33	ball will run in 2022 and should be close to 3 year average
10-160-1634-0330-40771 Arena Summer Rentals	(1,000)	330.00		(259.30)						#DIV/0!	
10-160-1634-0330-40772 Auditorium Rentals	(24,000)	(9,899.77)	(5,400)	(4,973.30)	(5,400)			(5,400)			Based on Social/wedding/cadet rentals, no longer have gymnastics
10-160-1634-0330-40774 Community Hall Rentals	(500)	(193.14)								#DIV/0!	
10-160-1634-0330-40776 Summer Ice Rentals				(8,772.00)	(8,500)			(8,500)	(8,500)	#DIV/0!	expecting summer ice rentals to resume in 2022 again

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Community Services											
	2020 Operating Forecast	2020 Actuals	2021 Operating Forecast	2021 Actuals	2022 Base	2022 One Time	2022 Budget Cuts	2022 Operating Forecast	Variance 2022 Budget to 2021 Budget	Percentage Variance 2022 Budget to 2021 Budget	Comments
10-160-1634-0330-40779 Canteen Revenue	(15,750)	(4,500.00)			(6,000)			(6,000)	(6,000)	#DIV/0!	hoping to have the canteen open September - December 2022 at 1500 per month rent
Total 0330 Operational Revenue	(351,400)	(199,914.14)	(194,500)	(161,095.07)	(238,790)			(238,790)	(44,290)	22.77	
0430 Operational Rev HST Ex											
10-160-1634-0430-40580 COVID User Fee		(11,683.00)	(22,281)	(7,653.00)					22,281	(100.00%)	no longer charging COVID user fees
10-160-1634-0430-40582 Sundry Revenue	(1,500)	(736.83)								#DIV/0!	
10-160-1634-0430-40589 Expense Recoveries	(1,000)	(1,502.77)		(831.20)						#DIV/0!	
10-160-1634-0430-40605 ATM Revenue	(5,200)	(1,548.00)			(4,000)			(4,000)	(4,000)	#DIV/0!	will once again be using the ATM in 2022, need to put drop in for connection
10-160-1634-0430-40632 Donations (Ice for Kids)		(2,100.00)								#DIV/0!	
10-160-1634-0430-40642 Pool Rentals				0.07						#DIV/0!	
10-160-1634-0430-40772 Auditorium Rentals		20.16		32.48						#DIV/0!	
Total 0430 Operational Rev HST Ex	(7,700)	(17,550.44)	(22,281)	(8,451.65)	(4,000)			(4,000)	18,281	(82.05)	
1101 Salaries, Wages, Benefits											
10-160-1634-1101-60010 Salaries Full Time	268,227	75,513.43	254,156	54,643.30	22,428			22,428	(231,728)	(91.18%)	Part Time rink guys + Caretakers & 40% admin
10-160-1634-1101-60013 Overtime	10,500	4,958.65	8,500	1,950.37	2,040			2,040	(6,460)	(76.00)	Part Time rink guys + Caretakers & 40% admin
10-160-1634-1101-60020 Hourly Part Time	200,851	167,327.01	148,961	113,514.25	150,556			150,556	1,595	1.07	Part Time rink guys + Caretakers & 40% admin
10-160-1634-1101-60025 Employer CPP	19,502	11,423.70	19,056	7,835.00	8,668			8,668	(10,388)	(54.51)	Part Time rink guys + Caretakers & 40% admin
10-160-1634-1101-60030 Employer EI	8,513	5,162.41	7,626	3,459.61	3,657			3,657	(3,969)	(52.05)	Part Time rink guys + Caretakers & 40% admin
10-160-1634-1101-60035 Employer OMERS	38,080	10,965.56	30,104	12,596.80	15,070			15,070	(15,034)	(49.94)	Part Time rink guys + Caretakers & 40% admin
10-160-1634-1101-60040 Employer EHT	8,160	4,814.58	7,752	3,327.36	3,293			3,293	(4,459)	(57.52)	Part Time rink guys + Caretakers & 40% admin
10-160-1634-1101-60050 Employer Benefits	49,057	12,081.67	60,931	14,409.34	9,242			9,242	(51,689)	(84.83)	Part Time rink guys + Caretakers & 40% admin
10-160-1634-1101-60055 Employer WSIB	13,197	5,728.08	9,223	4,029.00	3,934			3,934	(5,289)	(57.35)	Part Time rink guys + Caretakers & 40% admin
Total 1101 Salaries, Wages, Benefits	616,087	297,975.09	546,309	215,765.03	218,888			218,888	(327,421)	(59.93)	
1200 Contracted Services											
10-160-1634-1200-71245 ActiveNet Processing Fee	500	95.77	500	87.01	500			500			
10-160-1634-1200-71251 Communications	7,000	8,516.65	8,000	3,865.38	4,000			4,000	(4,000)	(50.00)	Some items are now being captured in the IT budget
10-160-1634-1200-71252 Postage, Freight, Courier	800	270.54	500	193.04	500			500			
10-160-1634-1200-71253 Legal				979.44						#DIV/0!	
10-160-1634-1200-71260 Memberships	1,200	180.80	600	186.45	200			200	(400)	(66.67)	
Total 1200 Contracted Services	9,500	9,063.76	9,600	5,311.32	5,200			5,200	(4,400)	(45.83)	
1240 Municipal Buildings & Yards											
10-160-1634-1240-60010 Salaries Full Time	52,274	104,861.02	64,024	160,185.45	238,367			238,367	174,343	272.31%	Arena building and grounds and EEH
10-160-1634-1240-60013 Overtime		1,251.00		4,169.38	3,757			3,757	3,757	#DIV/0!	Arena building and grounds and EEH
10-160-1634-1240-60020 Hourly Part Time		34,804.56		36,089.22	41,426			41,426	41,426	#DIV/0!	Arena building and grounds and EEH
10-160-1634-1240-60025 Employer CPP	1,449	6,330.04		9,628.88	14,829			14,829	14,829	#DIV/0!	Arena building and grounds and EEH
10-160-1634-1240-60030 Employer EI	506	2,511.24		3,561.11	5,331			5,331	5,331	#DIV/0!	Arena building and grounds and EEH
10-160-1634-1240-60035 Employer OMERS	4,453	11,236.19		15,841.35	25,311			25,311	25,311	#DIV/0!	Arena building and grounds and EEH
10-160-1634-1240-60040 Employer EHT	814	2,878.21		3,984.22	5,478			5,478	5,478	#DIV/0!	Arena building and grounds and EEH
10-160-1634-1240-60050 Employer Benefits	7,710	14,139.97	18,586	14,473.91	27,004			27,004	8,418	45.29	Arena building and grounds and EEH
10-160-1634-1240-60055 Employer WSIB	1,315	3,424.31		4,824.71	6,554			6,554	6,554	#DIV/0!	Arena building and grounds and EEH
10-160-1634-1240-71416 Natural Gas Charges	64,000	58,610.61	64,000	47,675.96	69,120			69,120	5,120	8.00	8% increase based on utility projections provided
10-160-1634-1240-71420 Hydro Charges	203,000	135,418.95	206,857	92,221.09	236,417			236,417	29,560	14.29	14.29% increase based on utility projections provided
10-160-1634-1240-71421 Water & Sewer Charges	40,500	26,065.58	41,594	42,510.36	47,302			47,302	5,708	13.72	2% over projected 2021 actuals
10-160-1634-1240-71438 Supplies - Chemical	9,000	4,811.29	9,000	3,130.86	9,000			9,000			expecting budget similar to 2021, with more people using the pool chemical costs will increase
10-160-1634-1240-71470 Janitorial Supplies	25,000	17,485.56	20,000	13,825.93	20,000			20,000			expecting similar to 2021 budgeted amount
10-160-1634-1240-71471 Building Materials	23,000	8,017.62	18,000	1,412.78	18,000			18,000			not open in 2020, 2021 so expecting this to be more "normal" in 2022
10-160-1634-1240-71523 Contracted Services	10,000	17,857.19	16,000	9,030.85	16,000			16,000			expecting to be open fully in 2022 so number will be closer to "normal"
10-160-1634-1240-71524 Contracted Services - Cleaning	7,800	3,313.44	4,200	3,752.02	4,200			4,200			mats - open full year so back to 4200 level expected
10-160-1634-1240-71525 Ice Plant Service Agreement	26,200	30,406.81	26,200	27,268.80	27,269			27,269	1,069	4.08	based on 2021 contract amounts

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Community Services											
	2020	2020	2021	2021	2022	2022	2022	2022	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Budget Cuts	Operating Forecast	2022 Budget to 2021 Budget	2022 Budget to 2021 Budget	
10-160-1634-1240-71540 Equipment Rentals - Owned	1,000	10,637.64	8,000	2,866.50	8,000			8,000			Expecting closer to 3 year actuals, Higher due to pool mtce and EEH
10-160-1634-1240-71541 Equipment Rentals - Other	500	1,394.24	500		500			500			
10-160-1634-1240-71543 Equipment Leases & Mainte	1,000	850.61	1,000		1,000			1,000			
10-160-1634-1240-71545 Repairs & Maintenance	40,000	36,031.49	40,000	34,616.71	40,000			40,000			
10-160-1634-1240-71547 Contracted Services -Electric	15,000	4,248.97	15,000	6,147.83	15,000			15,000			
10-160-1634-1240-71548 Contracted Services -Mechan	45,000	43,528.67	45,000	62,791.08	50,000			50,000	5,000	11.11	closer to 3 year actual and 2021 actuals. Building getting older and more stuff seems to be breaking down more frequently
10-160-1634-1240-71553 Snow Removal	9,000	4,666.41	9,000	1,447.43	9,000			9,000			
10-160-1634-1240-71557 Contracted Services -Maint,	11,000	14,118.84	11,000	12,395.90	11,000			11,000			
10-160-1634-1240-71580 Insurance	38,500	36,368.97	43,912	44,033.85	51,245			51,245	7,333	16.70	Insurance amount provided by Treasury
Total 1240 Municipal Buildings & Yards	638,021	635,269.43	661,873	657,886.18	1,001,110			1,001,110	339,237	51.25	
1400 Materials											
10-160-1634-1400-71409 Copier Supplies and Mainte	1,250	572.00	1,250	323.51	1,250			1,250			
10-160-1634-1400-71410 Office Supplies	2,500	1,598.72	1,500	949.66	1,500			1,500			
10-160-1634-1400-71414 First Aid Supplies	100	401.03	100	550.63	500			500	400	400.00	
10-160-1634-1400-71461 Supplies - Program Resource		99.98								#DIV/0!	
10-160-1634-1400-71472 Supplies - Vending	400									#DIV/0!	
10-160-1634-1400-71483 Clothing - Uniforms & Cover	2,500	4,946.28	2,500	2,104.97	4,790			4,790	2,290	91.60	Boots for Crew + Pants and Shirts for Crew + Hi Vis jackets, gloves and other safety gear
Total 1400 Materials	6,750	7,618.01	5,350	3,928.77	8,040			8,040	2,690	50.28	
1500 Rents & Services											
10-160-1634-1500-71523 Contracted Works	2,000	8,172.78	2,000	2,048.39	2,000			2,000			
10-160-1634-1500-71531 Conferences & Courses	18,000	3,548.66	2,500	1,432.10	2,500			2,500			
10-160-1634-1500-71532 Meeting Expenses	250									#DIV/0!	
10-160-1634-1500-71550 Vending Purchase for Resale	6,800	2,090.69		1,756.70	7,250			7,250	7,250	#DIV/0!	expecting close to 3 year average budget with a full year of vending in 2022
10-160-1634-1500-71551 Canteen Expense	250									#DIV/0!	
10-160-1634-1500-71591 Advertising & Public Notices	2,500	150.00	1,000	1,129.29	1,000			1,000			
Total 1500 Rents & Services	29,800	13,962.13	5,500	6,366.48	12,750			12,750	7,250	131.82	
1600 Financial Services											
10-160-1634-1600-71661 Cash Over/Under		27.86		16.87						#DIV/0!	
10-160-1634-1600-71662 Foreign Exchange		(4.85)		(2.17)						#DIV/0!	
10-160-1634-1600-71667 ActiveNet Transaction Fee	8,000	2,729.70	5,000	654.93	6,000			6,000	1,000	20.00	closer to 3 year actuals expected with a full year of operating
Total 1600 Financial Services	8,000	2,752.71	5,000	669.63	6,000			6,000	1,000	20.00	
2910 Vehicle Expenses											
10-160-1634-2910-60010 Salaries Full Time	2,116	591.92	3,000	865.14	3,000			3,000			
10-160-1634-2910-60025 Employer CPP		29.76		46.36	160			160	160	#DIV/0!	
10-160-1634-2910-60030 Employer EI		11.65		16.25	55			55	55	#DIV/0!	
10-160-1634-2910-60035 Employer OMERS		55.85		85.75	268			268	268	#DIV/0!	
10-160-1634-2910-60040 Employer EHT		11.66		17.49	45			45	45	#DIV/0!	
10-160-1634-2910-60050 Employer Benefits	849	41.46	940	40.21	349			349	(591)	(62.87)	
10-160-1634-2910-60055 Employer WSIB		13.85		20.85	72			72	72	#DIV/0!	
10-160-1634-2910-71418 Gas & Fuel	3,000	1,487.02	2,000	1,917.66	2,100			2,100	100	5.00	as per expected increase of %5
10-160-1634-2910-71419 Propane	8,000	5,051.05	8,000	3,069.85	8,000			8,000			
10-160-1634-2910-71451 Vehicle Parts & Maintenance	5,000	4,491.57	5,000	2,208.77	5,000			5,000			
10-160-1634-2910-71540 Equipment Rentals - Owned				492.43						#DIV/0!	
10-160-1634-2910-71580 Vehicle Insurance	2,300	2,314.44	2,231	2,154.02	2,088			2,088	(143)	(6.41)	Insurance amount provided by Treasury
10-160-1634-2910-71582 Licenses	615	615.00	615		615			615			
Total 2910 Vehicle Expenses	21,880	14,715.23	21,786	10,934.78	21,752			21,752	(34)	(0.16)	
Total 1634 Recreation Facilities	970,938	763,891.78	1,038,637	731,315.47	1,030,950			1,030,950	(7,687)	(0.74)	
1635 Townshend Theatre											
0330 Operational Revenue											
10-160-1635-0330-40765 Technology Fee	(600)	(50.00)								#DIV/0!	
10-160-1635-0330-40766 Janitorial Charges	(900)				(450)			(450)	(450)	#DIV/0!	only applied for weekend bookings, one booking in 2022 on a weekend
10-160-1635-0330-40769 Paid Admission (Surtax)	(8,000)	(1,078.50)		(2,187.00)	(7,500)			(7,500)	(7,500)	#DIV/0!	closer to 3 year budget average
10-160-1635-0330-40772 Rental Hall	(7,500)	(1,508.40)		(607.08)	(6,500)			(6,500)	(6,500)	#DIV/0!	closer to 3 year average
Total 0330 Operational Revenue	(17,000)	(2,636.90)		(2,794.08)	(14,450)			(14,450)	(14,450)	#DIV/0!	
1000 Inter-functional											
10-160-1635-1000-71090 Wage IFT (Townshend Theat	5,000	5,000.00			5,000			5,000	5,000	#DIV/0!	
Total 1000 Inter-functional	5,000	5,000.00			5,000			5,000	5,000	#DIV/0!	
1200 Contracted Services											
10-160-1635-1200-71245 ActiveNet Processing Fee	100	303.36			100			100	100	#DIV/0!	

Draft Budget Report-detailed V1 Dept Submission											
Community Services											
	2020	2020	2021	2021	2022	2022	2022	2022	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Budget Cuts	Operating Forecast	2022 Budget to 2021 Budget	2022 Budget to 2021 Budget	
Total 1200 Contracted Services	100	303.36			100			100	100	#DIV/0!	
1240 Municipal Buildings & Yards											
10-160-1635-1240-71523 Contracted Works	1,750	650.00			1,750			1,750	1,750	#DIV/0!	tech fee's
10-160-1635-1240-71545 Repairs & Maintenance	1,000				1,000			1,000	1,000	#DIV/0!	The Theatre needs some items addressed in 2022
Total 1240 Municipal Buildings & Yards	2,750	650.00			2,750			2,750	2,750	#DIV/0!	
1500 Rents & Services											
10-160-1635-1500-71580 General Insurance	300	313.62	332	331.20	376			376	44	13.25%	
Total 1500 Rents & Services	300	313.62	332	331.20	376			376	44	13.25	
1600 Financial Services											
10-160-1635-1600-71667 ActiveNet Transaction Fees	300	63.65			300			300	300	#DIV/0!	
Total 1600 Financial Services	300	63.65			300			300	300	#DIV/0!	
1620 Transfer to Reserve Funds											
10-160-1635-1620-75390 Capital Investment Fund (Su	8,550				5,924			5,924	5,924	#DIV/0!	
Total 1620 Transfer to Reserve Funds	8,550				5,924			5,924	5,924	#DIV/0!	
Total 1635 Townshend Theatre		3,693.73	332	(2,462.88)					(332)	(100.00)	
1640 Fort Frances Public Library											
0330 Operational Revenue											
10-160-1640-0330-40582 Sundry Revenue	(1,650)	(444.40)	(825)	(458.73)	(825)			(825)			
10-160-1640-0330-40589 Expense Recovery		(215.00)								#DIV/0!	
10-160-1640-0330-40741 Lost Books	(1,000)	(446.45)	(800)	(220.11)	(800)			(800)			
10-160-1640-0330-40742 Used Book Sales	(1,400)	(416.52)	(700)	(330.22)	(800)			(800)	(100)	14.29	
10-160-1640-0330-40744 Photocopier	(6,250)	(1,587.35)	(3,125)	(1,335.35)	(3,125)			(3,125)			
10-160-1640-0330-40774 Room Rental	(9,000)	(1,184.53)	(4,500)	(1,982.92)	(4,500)			(4,500)			
Total 0330 Operational Revenue	(19,300)	(4,294.25)	(9,950)	(4,327.33)	(10,050)			(10,050)	(100)	1.01	
0430 Operational Rev HST Ex											
10-160-1640-0430-40412 Provincial Grant		(3,658.00)								#DIV/0!	
10-160-1640-0430-40422 Student Grants	(4,179)		(4,179)	(4,799.40)	(5,031)			(5,031)	(852)	20.39	
10-160-1640-0430-40442 Provincial - Min of Culture &	(19,137)	(19,137.00)	(19,137)	(19,137.00)	(19,137)			(19,137)			
10-160-1640-0430-40513 Federal Grants Student Gran	(6,000)	(10,358.48)	(6,000)	(8,325.01)	(10,000)			(10,000)	(4,000)	66.67	
10-160-1640-0430-40523 Ontario Library Service	(550)	(3,918.00)			(1,266)			(1,266)	(1,266)	#DIV/0!	
10-160-1640-0430-40582 Sundry Revenue	(3,600)	(239.00)	(1,000)	(7,555.35)	(8,000)			(8,000)	(7,000)	700.00	
10-160-1640-0430-40632 Donations	(25,000)	(45,616.23)	(15,000)	(10,687.96)	(15,000)			(15,000)			
10-160-1640-0430-40638 Library Bank New - Interest f	(700)	(425.30)	(700)	(135.57)	(100)			(100)	600	(85.71)	
10-160-1640-0430-40740 Non-Resident Fees	(5,000)	(1,562.00)	(3,000)	(1,922.00)	(1,500)			(1,500)	1,500	(50.00)	
10-160-1640-0430-40745 Municipality Non-Resident F	(4,080)	(4,100.00)	(4,100)	(4,202.50)	(4,308)			(4,308)	(208)	5.07	
10-160-1640-0430-40814 Late Fines	(7,500)	(1,903.90)	(3,750)	(1,462.15)	(3,750)			(3,750)			
Total 0430 Operational Rev HST Ex	(75,746)	(90,917.91)	(56,866)	(58,226.94)	(68,092)			(68,092)	(11,226)	19.74	
1101 Salaries, Wages, Benefits											
10-160-1640-1101-60010 Salaries Full Time	270,877	200,003.50	231,025	198,242.23	296,713			296,713	65,688	28.43%	
10-160-1640-1101-60013 Overtime		514.62		352.49						#DIV/0!	
10-160-1640-1101-60020 Hourly Part Time	84,330	122,191.17	82,404	111,216.03	48,996			48,996	(33,408)	(40.54)	
10-160-1640-1101-60025 Employer CPP	14,558	13,427.72	14,065	13,507.49	16,000			16,000	1,935	13.76	
10-160-1640-1101-60030 Employer EI	6,192	6,079.27	5,558	5,851.74	5,743			5,743	185	3.33	
10-160-1640-1101-60035 Employer OMERS	25,719	21,158.64	27,567	19,619.43	30,549			30,549	2,982	10.82	
10-160-1640-1101-60040 Employer EHT	6,583	6,275.25	6,245	6,070.00	6,723			6,723	478	7.65	
10-160-1640-1101-60050 Employer Benefits	24,658	17,130.26	20,725	23,010.13	22,563			22,563	1,838	8.87	
10-160-1640-1101-60055 Employer WSIB	979	7,593.19	7,430	7,413.36	8,033			8,033	603	8.12	
Total 1101 Salaries, Wages, Benefits	433,896	394,373.62	395,019	385,282.90	435,320			435,320	40,301	10.20	
1200 Contracted Services											
10-160-1640-1200-71251 Communications	4,000	5,824.79	5,800	4,466.70	5,800			5,800			
10-160-1640-1200-71252 Postage, Freight, Courier	1,350	731.97	1,350	756.25	1,350			1,350			
10-160-1640-1200-71260 Memberships	500	100.00	500	525.00	225			225	(275)	(55.00)	
Total 1200 Contracted Services	5,850	6,656.76	7,650	5,747.95	7,375			7,375	(275)	(3.59)	
1240 Municipal Buildings & Yards											
10-160-1640-1240-60010 Salaries Full Time	4,701	2,633.64	4,093	4,301.50	4,093			4,093			
10-160-1640-1240-60013 Overtime		122.24		140.27						#DIV/0!	
10-160-1640-1240-60025 Employer CPP		130.80		225.81	232			232	232	#DIV/0!	
10-160-1640-1240-60030 Employer EI		49.71		74.77	91			91	91	#DIV/0!	
10-160-1640-1240-60035 Employer OMERS		266.15		443.65	188			188	188	#DIV/0!	
10-160-1640-1240-60040 Employer EHT		55.49		93.80	80			80	80	#DIV/0!	
10-160-1640-1240-60050 Employer Benefits	1,525	205.84	2,586	510.45	241			241	(2,345)	(90.68)	
10-160-1640-1240-60055 Employer WSIB		65.99		111.57	84			84	84	#DIV/0!	
10-160-1640-1240-71416 Natural Gas	1,500	3,017.47	1,750	4,208.01	5,000			5,000	3,250	185.71	
10-160-1640-1240-71420 Electrical Power	27,000	28,851.99	32,000	26,544.77	41,600			41,600	9,600	30.00	

Draft Budget Report-detailed												
V1 Dept Submission												
Community Services												
	2020	2020	2021	2021	2022	2022	2022	2022	Variance	Percentage Variance	Comments	
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Budget Cuts	Operating Forecast	2022 Budget	2022 Budget		
									to 2021 Budget	to 2021 Budget		
10-160-1640-1240-71421 Water & Sewer Charges	1,750	1,796.86	1,800	3,595.28	3,775			3,775	1,975	109.72		
10-160-1640-1240-71523 Contracted Services	1,100	3,241.34	3,350	1,151.21	2,000			2,000	(1,350)	(40.30)		
10-160-1640-1240-71524 Janitorial Contract	28,320	27,043.72	31,200	32,157.96	31,200			31,200				
10-160-1640-1240-71540 Equipment Rentals - Owned	100	1,143.75	1,000	887.50	1,000			1,000				
10-160-1640-1240-71545 Repairs & Maintenance	6,000	9,873.67	6,000	12,850.59	4,500			4,500	(1,500)	(25.00)		
10-160-1640-1240-71555 Lawn and Yard Maintenance	2,000	2,952.47	2,300	776.75	1,000			1,000	(1,300)	(56.52)		
10-160-1640-1240-71580 Insurance	5,100	5,068.48	5,278	5,263.50	5,979			5,979	701	13.28		
Total 1240 Municipal Buildings & Yards	79,096	86,519.61	91,357	93,337.39	101,063			101,063	9,706	10.62		
1320 Library Services												
10-160-1640-1320-71593 Events & Activities	13,500	9,225.25	13,500	11,901.86	13,500			13,500				
10-160-1640-1320-71721 Books	30,000	22,403.24	30,000	29,963.91	30,000			30,000				
10-160-1640-1320-71722 Periodicals	3,000	2,539.47	200	968.34	3,000			3,000	2,800	1,400.00		
10-160-1640-1320-71723 CD's & Cassettes	700	597.02	700	356.15	700			700				
10-160-1640-1320-71724 Talking Books	4,200	1,662.09	4,200	3,090.94	3,400			3,400	(800)	(19.05)		
10-160-1640-1320-71725 DVDs	5,500	3,387.50	5,500	5,342.74	5,500			5,500				
10-160-1640-1320-71726 Video Games				1,823.57						#DIV/0!		
10-160-1640-1320-71728 Digital Collections	4,100	5,179.83	6,232	6,817.22	5,782			5,782	(450)	(7.22)		
10-160-1640-1320-71730 e-Books	7,000	4,694.67	7,668	5,916.49	6,118			6,118	(1,550)	(20.21)		
Total 1320 Library Services	68,000	49,689.07	68,000	66,181.22	68,000			68,000				
1400 Materials												
10-160-1640-1400-71409 Supplies - Photocopier	3,400	2,186.20		3,151.95	2,500			2,500	2,500	#DIV/0!		
10-160-1640-1400-71410 Office Supplies	5,250	3,949.65	4,000	7,531.08	2,000			2,000	(2,000)	(50.00)		
10-160-1640-1400-71471 Makerspace Materials	1,500	132.69	500	172.17	1,500			1,500	1,000	200.00		
Total 1400 Materials	10,150	6,268.54	4,500	10,855.20	6,000			6,000	1,500	33.33		
1500 Rents & Services												
10-160-1640-1500-71502 Hardware/Software Maint.	11,000	13,403.06	8,720	28,036.98	8,720			8,720				
10-160-1640-1500-71530 Travel	750	(843.76)			500			500	500	#DIV/0!		
10-160-1640-1500-71531 Conferences & Courses	4,250	2,422.42	3,250	488.45	1,000			1,000	(2,250)	(69.23)		
10-160-1640-1500-71538 Health Emergency Expenses		1,016.38	1,000	278.75	200			200	(800)	(80.00)		
10-160-1640-1500-71575 Board Discretionary	500	(94.03)	500		500			500				
10-160-1640-1500-71591 Advertising & Public Notices	2,000	4,940.65	3,500	3,095.60	3,500			3,500				
10-160-1640-1500-71598 Board Discretionary			500						(500)	(100.00)		
Total 1500 Rents & Services	18,500	20,844.72	17,470	31,899.78	14,420			14,420	(3,050)	(17.46)		
1600 Financial Services												
10-160-1640-1600-71660 Bank Service Charges	450	443.20	450	415.20	350			350	(100)	(22.22%)		
10-160-1640-1600-71665 Credit Card Discount	650	650.84	650	660.47	550			550	(100)	(15.38)		
Total 1600 Financial Services	1,100	1,094.04	1,100	1,075.67	900			900	(200)	(18.18)		
Total 1640 Fort Frances Public Library	521,546	470,234.20	518,280	531,825.84	554,936			554,936	36,656	7.07		
1641 FF Library Building Fund												
0430 Operational Rev HST Ex												
10-160-1641-0430-40632 Donations		2,688.95								#DIV/0!		
Total 0430 Operational Rev HST Ex		2,688.95								#DIV/0!		
1620 Transfer to Reserve Funds												
10-160-1641-1620-75390 Transfer to Reserve Fund		39,546.05								#DIV/0!		
Total 1620 Transfer to Reserve Funds		39,546.05								#DIV/0!		
Total 1641 FF Library Building Fund		42,235.00								#DIV/0!		
1642 Library School Co-op Fund												
0430 Operational Rev HST Ex												
10-160-1642-0430-40428 Library Co-op Revenue				(9,540.00)						#DIV/0!		
Total 0430 Operational Rev HST Ex				(9,540.00)						#DIV/0!		
1200 Contracted Services												
10-160-1642-1200-71260 Memberships				11,830.00						#DIV/0!		
Total 1200 Contracted Services				11,830.00						#DIV/0!		
Total 1642 Library School Co-op Fund				2,290.00						#DIV/0!		
1645 Museums												
0330 Operational Revenue												
10-160-1645-0330-40592 Rentals & Leases				(1.00)						#DIV/0!		
10-160-1645-0330-40593 Program Activity Fees	(5,000)	(1,404.42)		(1,297.92)	(5,000)			(5,000)	(5,000)	#DIV/0!	Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"	
10-160-1645-0330-40644 Daily Admissions	(6,000)		(500)	(279.55)	(6,000)			(6,000)	(5,500)	1,100.00	Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"	
10-160-1645-0330-40661 Souvenir Sales	(1,000)	(300.70)		(668.15)	(2,500)			(2,500)	(2,500)	#DIV/0!	looking to purchase new items for the gift shop and thus expecting higher sales	
10-160-1645-0330-40737 Market Square				(8,178.18)						#DIV/0!	RRFDC	
Total 0330 Operational Revenue	(12,000)	(1,705.12)	(500)	(10,424.80)	(13,500)			(13,500)	(13,000)	2,600.00		
0430 Operational Rev HST Ex												

Draft Budget Report-detailed V1 Dept Submission											
Community Services											
	2020	2020	2021	2021	2022	2022	2022	2022	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Budget Cuts	Operating Forecast	2022 Budget to 2021 Budget	2022 Budget to 2021 Budget	
10-160-1645-0430-40411 Experience Grant	(3,600)									#DIV/0!	
10-160-1645-0430-40444 Min. of Culture & Comm	(21,500)	(21,519.00)	(21,519)	(27,679.00)	(21,519)			(21,519)			CMOG grant, in 2021 we received ~\$6k in a digital grant, we do not expect this grant in 2022
10-160-1645-0430-40513 Federal Student Grant	(5,000)		(5,000)		(36,610)			(36,610)	(31,610)	632.20	Student funding sources (YCW, CSI) + two new sources (Project Learning Tree and Shooniyaa to hire Indigenous youth)
10-160-1645-0430-40593 Program Activity Fees	(1,000)			(1,520.31)	(1,000)			(1,000)	(1,000)	#DIV/0!	Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"
10-160-1645-0430-40632 Donations	(4,500)	(2,435.55)	(250)	(1,840.00)	(4,500)			(4,500)	(4,250)	1,700.00	Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"
10-160-1645-0430-40634 Indigenous Workshop Reven	(5,595)	(200.00)								#DIV/0!	
10-160-1645-0430-40641 Memberships	(750)			(80.00)	(750)			(750)	(750)	#DIV/0!	Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"
10-160-1645-0430-40735 Project Petunia				(4,919.29)	(5,000)			(5,000)	(5,000)	#DIV/0!	Museum took over in 2021, expect similar result in 2022
Total 0430 Operational Rev HST Ex	(41,945)	(24,154.55)	(26,769)	(36,038.60)	(69,379)			(69,379)	(42,610)	159.18	
0490 Other Rev Capital (HST Ex)											
10-160-1645-0490-40412 Provincial Grant - COVID-19		(27,858.00)								#DIV/0!	
Total 0490 Other Rev Capital (HST Ex)		(27,858.00)								#DIV/0!	
1101 Salaries, Wages, Benefits											
10-160-1645-1101-60010 Salaries Full Time	105,652	82,771.38	116,391	104,222.58	123,374			123,374	6,983	6.00%	
10-160-1645-1101-60013 Overtime				516.11						#DIV/0!	
10-160-1645-1101-60020 Hourly Part Time	27,660	5,072.55	14,715	15,492.72	43,151			43,151	28,436	193.24	
10-160-1645-1101-60025 Employer CPP	6,458	4,283.42	5,970	5,773.80	8,035			8,035	2,065	34.59	
10-160-1645-1101-60030 Employer EI	2,768	1,686.07	2,351	2,439.55	2,997			2,997	646	27.48	
10-160-1645-1101-60035 Employer OMERS	10,842	7,737.71	10,273	8,773.24	11,462			11,462	1,189	11.57	
10-160-1645-1101-60040 Employer EHT	2,868	1,712.78	2,448	2,260.78	3,215			3,215	767	31.33	
10-160-1645-1101-60050 Employer Benefits	14,808	7,342.71	12,721	9,978.63	13,659			13,659	938	7.37	
10-160-1645-1101-60055 Employer WSIB	426	2,107.32	291	2,807.98	3,841			3,841	3,550	1,219.93	
Total 1101 Salaries, Wages, Benefits	171,482	112,713.94	165,160	152,265.39	209,734			209,734	44,574	26.99	
1200 Contracted Services											
10-160-1645-1200-71251 Communications	2,500	2,249.44	2,400	1,861.87	2,400			2,400			Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"
10-160-1645-1200-71252 Postage, Freight, Courier	3,000	109.56	250	43.36	3,000			3,000	2,750	1,100.00	Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"
10-160-1645-1200-71260 Memberships	1,000	925.75	1,000	216.00	1,000			1,000			Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"
10-160-1645-1200-71261 Subscriptions & Publications	350	194.53	350	292.82	350			350			Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"
Total 1200 Contracted Services	6,850	3,479.28	4,000	2,414.05	6,750			6,750	2,750	68.75	
1240 Municipal Buildings & Yards											
10-160-1645-1240-60010 Salaries Full Time	9,251	6,405.32	14,660	4,871.29	14,953			14,953	293	2.00%	From Interdepartmental spreadsheet
10-160-1645-1240-60013 Overtime	250			20.96						#DIV/0!	
10-160-1645-1240-60020 Hourly Part Time				4,806.17						#DIV/0!	
10-160-1645-1240-60025 Employer CPP		295.24		481.33	848			848	848	#DIV/0!	From Interdepartmental spreadsheet
10-160-1645-1240-60030 Employer EI		109.64		215.10	333			333	333	#DIV/0!	From Interdepartmental spreadsheet
10-160-1645-1240-60035 Employer OMERS		625.18		643.40	686			686	686	#DIV/0!	From Interdepartmental spreadsheet
10-160-1645-1240-60040 Employer EHT		131.80		206.74	293			293	293	#DIV/0!	From Interdepartmental spreadsheet
10-160-1645-1240-60050 Employer Benefits	2,899	325.58	4,836	479.24	881			881	(3,955)	(81.78)	From Interdepartmental spreadsheet
10-160-1645-1240-60055 Employer WSIB		156.78		245.95	308			308	308	#DIV/0!	From Interdepartmental spreadsheet
10-160-1645-1240-71416 Natural Gas Charges	2,500	2,288.64	2,500	2,700.32	2,700			2,700	200	8.00	Based on expected utility increases
10-160-1645-1240-71420 Hydro Charges	9,000	7,386.68	9,000	5,613.35	9,058			9,058	58	0.64	Based on expected utility increases
10-160-1645-1240-71421 Water & Sewer Charges	1,800	1,519.56	1,850	1,292.52	1,887			1,887	37	2.00	Based on expected utility increases
10-160-1645-1240-71470 Janitorial Supplies	500	1,351.12	500	414.82	500			500			Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"
10-160-1645-1240-71471 Materials	1,200	1,014.88	1,200	1,461.89	1,200			1,200			Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"
10-160-1645-1240-71523 Contracted Services	4,500	8,203.18	4,500	7,455.16	8,000			8,000	3,500	77.78	Closer to 2020 and 2021 averages
10-160-1645-1240-71524 Janitorial Contract	12,000	11,029.04								#DIV/0!	
10-160-1645-1240-71540 Municipal-Equipment Rental	1,000	1,793.75	1,600	825.00	1,300			1,300	(300)	(18.75)	Closer to 3 year average
10-160-1645-1240-71555 Museum Yard Maintenance	600				600			600	600	#DIV/0!	Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"
10-160-1645-1240-71557 Building Maint. Services	7,500	1,117.15	3,000	776.19	7,500			7,500	4,500	150.00	Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"
10-160-1645-1240-71580 General Insurance	2,320	2,362.86	2,722	2,711.82	3,066			3,066	344	12.64	Insurance amount provided by Treasury
Total 1240 Municipal Buildings & Yards	55,320	46,116.40	46,368	35,221.25	54,113			54,113	7,745	16.70	

Draft Budget Report-detailed
V1 Dept Submission

Community Services											
	2020	2020	2021	2021	2022	2022	2022	2022	Variance	Percentage Variance	Comments
	Operating Forecast	Actuals	Operating Forecast	Actuals	Base	One Time	Budget Cuts	Operating Forecast	2022 Budget to 2021 Budget	2022 Budget to 2021 Budget	
1400 Materials											
10-160-1645-1400-71405 Supplies - Souvenirs	500									#DIV/0!	
10-160-1645-1400-71408 Display Supplies	4,000	1,222.30	1,000	304.92	4,000			4,000	3,000	300.00	Based on curating two internal exhibits and supplies for traveling exhibit
10-160-1645-1400-71410 Office Supplies	2,000	759.43	1,000	5,804.43	2,000			2,000	1,000	100.00	Consistent with 2020 forecast, expecting closer to normal 2022
10-160-1645-1400-71426 Conservation Expenses	2,000		1,000		2,000			2,000	1,000	100.00	Consistent with 2020 forecast, expecting closer to normal 2022
Total 1400 Materials	8,500	1,981.73	3,000	6,109.35	8,000			8,000	5,000	166.67	
1500 Rents & Services											
10-160-1645-1500-71523 Contracted Works		1,620.27	750	778.86	750			750			
10-160-1645-1500-71530 Travel		54.78	100		250			250	150	150.00	Did not travel in 2021, expecting some in 2022
10-160-1645-1500-71531 Conferences & Courses	2,200	1,493.81	1,000	203.52	2,200			2,200	1,200	120.00	Consistent with 2020 forecast, based on IT taking adobe and canva within its budget
10-160-1645-1500-71543 Equipment Maint & Lease	1,200	1,402.31		2,086.70	1,500			1,500	1,500	#DIV/0!	based on 2021 actuals less surveillance issue.
10-160-1645-1500-71582 Licenses	600	637.43	600	2,500.01	600			600			Consistent with 2020 forecast, based on IT taking adobe and canva within its budget
10-160-1645-1500-71591 Advertising & Public Notices	7,000	1,639.80	2,500	1,076.11	7,000			7,000	4,500	180.00	Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"
10-160-1645-1500-71593 Events & Activities	10,000	3,127.03	5,000	2,384.34	10,000			10,000	5,000	100.00	Consistent with 2020 forecast, we are expecting 2022 to be closer to "normal"
10-160-1645-1500-71595 Indigenous Workshop Expenses	1,200	200.00	1,200		1,200			1,200			based on 6 workshops per year
Total 1500 Rents & Services	22,200	10,175.43	11,150	9,029.54	23,500			23,500	12,350	110.76	
1600 Financial Services											
10-160-1645-1600-71662 Foreign Exchange		(3.75)		(4.53)						#DIV/0!	
Total 1600 Financial Services		(3.75)		(4.53)						#DIV/0!	
1700 Other Services											
10-160-1645-1700-71735 Project Petunia Expenses				2,550.77						#DIV/0!	
Total 1700 Other Services				2,550.77						#DIV/0!	
Total 1645 Museums	210,407	120,745.36	202,409	161,122.42	219,218			219,218	16,809	8.30	
Total Community Services	2,152,888	1,875,656.30	2,336,300	1,871,699.99	2,425,146			2,425,146	88,846	3.80	
Total Fort Frances	2,152,888	1,875,656.30	2,336,300	1,871,699.99	2,425,146			2,425,146	88,846	3.80	
Total 10 General	2,152,888	1,875,656.30	2,336,300	1,871,699.99	2,425,146			2,425,146	88,846	3.80	
Total Community Services	2,152,888	1,875,656.30	2,336,300	1,871,699.99	2,425,146			2,425,146	88,846	3.80	