ST. MARYS ONTARIO CANADA

Consolidated Budget vs. Actual
April 2018

CONSOLIDATED DEPARTMENTS

OPERATING, WATER, WASTEWATER & LANDFILL	2017 April Actuals	2018 YTD Actuals	2018 YTD Budget	2018 Budget	Variance Fav (Unfav)	
TAX LEVY						
TAX LEVY	(7,234,976)	(7,263,421.70)	(7,267,909)	(11,812,540)	(4,487)	
TOTAL TAX LEVY	(7,234,976)	(7,263,421.70)	(7,267,909)	(11,812,540)	(4,487)	
REVENUE						
DONATIONS	(30,810)	(4,882.63)	(3,371)	(24,000)	1,512	
FEES, CHARGES & PROGRAM REVENUE	(565,059)	(555,524.20)	(591,148)	(2,195,222)	(35,624)	
GRANTS	(479,883)	(587,036.69)	(484,043)	(1,176,180)	102,994	
INTERNAL (REVENUE) EXPENSE	2,501	9.10	14,213	-	14,204	
INVESTMENT INCOME	(18,305)	(24,370.76)	(13,441)	(96,000)	10,930	
LANDFILL & DIVERSION REVENUE	(81,837)	(118,947.57)	(78,470)	(379,000)	40,478	
RENT ICE	(201,955)	(211,640.82)	(207,435)	(483,500)	4,206	
RENT & LEASES	(33,289)	(39,520.08)	(24,068)	(99,912)	15,452	
REVENUE FROM MUNICIPALITIES	(168,954)	(93,128.68)	(160,511)	(648,990)	(67,382)	(1)
SALE OF LAND & EQUIPMENT	-	(2,090.00)	-	-	2,090	
SALES	(94,921)	(89,325.79)	(87,004)	(215,700)	2,322	
TAXATION SUPPLEMENTAL REVENUE	10,323	1,324.21	6,638	(227,625)	5,314	
WATER & SEWER REVENUE	(805,368)	(547,228.29)	(804,441)	(3,324,950)	(257,213)	(2)
TOTAL REVENUE	(2,467,557)	(2,272,362.20)	(2,433,081)	(8,871,079)	(160,719)	
EXPENSE						
ADVERTISING, MARKETING & PROMOTION	32,161	13,270.14	29,699	114,600	16,429	
ASSESSMENT SERVICES (MPAC)	45,738	46,597.04	46,500	93,000	(97)	
COMMUNICATIONS	32,195	30,438.94	32,254	128,100	1,815	
CONFERENCES, SEMINARS & TRAINING	28,571	25,272.30	39,351	124,751	14,079	
CONTRACTED SERVICES	543,890	538,807.29	561,869	2,192,837	23,062	
DEBENTURE PAYMENT	-	44,578.17	44,578	1,360,788	(0)	
FOOD COSTS	57,841	53,311.21	55,079	183,000	1,768	
FUEL/OIL	37,607	47,238.03	39,476	108,650	(7,762)	
INSURANCE	1,221	1,094.28	1,245	293,909	151	
MATERIALS & SERVICES	132,358	155,509.50	122,837	567,955	(32,673)	
POLICING CONTRACT	287,434	189,929.00	355,273	1,421,097	165,344	(3)
OTHER TRANSFERS	677,673	698,760.98	670,617	1,674,012	(28,144)	
PROFESSIONAL FEES	28,234	27,736.20	33,891	212,700	6,155	
PROGRAM EXPENSE	16,628	1,983.93	19,188	191,450	17,204	
RECYCLING CONTRACT	41,166	42,613.24	42,375	169,500	(238)	
REPAIRS & MAINTENANCE	144,820	166,116.85	122,151	463,695	(43,966)	(4)
SALARIES, WAGES & BENEFITS	2,002,271	2,106,549.71	2,197,549	7,104,530	90,999	
SAND & SALT	111,859	100,811.12	123,670	199,500	22,859	
SUPPLIES	63,753	33,001.72	57,009	158,100	24,007	
TAXATION EXPENSE	43,487	28,313.06	43,359	233,299	15,046	
UTILITIES	233,154	233,796.99	267,632	999,420	33,835	

ST. MARYS ONTARIO CANADA

Consolidated Budget vs. Actual
April 2018

CONSOLIDATED DEPARTMENTS

OPERATING, WATER, WASTEWATER & LANDFILL	2017 April Actuals	2018 YTD Actuals	2018 YTD Budget	2018 Budget	Variance Fav (Unfav)
ALLOCATION OF CHILDCARE COSTS	-	-	-	-	-
TOTAL EXPENSE	4,562,061	4,585,729.70	4,905,602	17,994,893	319,872
RESERVE TRANSFERS					
TRANSFER TO (FROM) RESERVES	(17,947)	(12,119.95)	(2,000)	2,688,726	10,120
TOTAL RESERVE TRANSFERS	(17,947)	(12,119.95)	(2,000)	2,688,726	10,120
TOTAL CONSOLIDATED DEPARTMENTS	**(5,158,419)**	**(4,962,174)**	**(4,797,388)**	**-**	**164,786**

(1) Town invoicing to other Municipalities has happened later than prior year.

(2) Festival Hydro payments for water billing collections paid late April last year whereas this year it was received first week of May.

(3) OPP has been behind in issuing the 2018 policing invoices.

(4) Repairs and maintenance costs for Fire and Water Department are approaching annualounts.

Operating Budget vs Actuals
2018

ST. MARYS ONTARIO CANADA

CONSOLIDATED DEPARTMENTS

OPERATING, WATER, WASTEWATER & LANDFILL	2018 April Actuals	2018 April Budget	Budget Variance Fav (Unfav)		2018 Annual Budget
1010 TAXATION (OWN PURPOSES)	(7,233,785)	(7,217,912.00)	15,873		(11,831,866)
1100 MEMBERS OF COUNCIL	40,383	42,700.00	2,317		126,982
1200 CORPORATE SERVICES	145,970	165,729.00	19,759		517,623
1250 FINANCE	135,584	160,763.00	25,179		403,757
1300 ADMINISTRATION	(351,786)	(281,091.00)	70,695		1,131,247
1400 INFORMATION TECHNOLOGY	96,164	81,894.00	(14,270)		217,097
1500 HUMAN RESOURCES & BENEFITS ADMIN	75,997	82,650.00	6,653		283,056
1900 FACILITIES ADMINISTRATION	29,401	26,033.00	(3,368)		193,699
1910 FACILITIES TOWN HALL 175 QUEEN ST	10,561	10,013.00	(548)		44,400
1950 FACILITIES VIA RAIL 5 JAMES ST	10,512	10,171.00	(341)		25,806
1960 FACILITIES MOC BLDG 408 JAMES ST	21,312	24,480.00	3,168		106,635
1970 FACILITIES QUARRY PH 6 ST. MARIA	0	264.00	264		800
1980 FACILITIES CADZOW PH BLDG 219 PARK ST.	294	1,253.00	959		7,500
1985 FACILITIES LAWN BOWLING BLDG	497	399.00	(98)		5,508
2100 FIRE	101,236	94,979.00	(6,257)		381,644
2120 FACILITIES FIRE BLDG 172 JAMES ST	3,900	2,499.00	(1,401)		15,058
2200 POLICE	189,516	363,514.00	173,998		1,159,289
2205 RIDE PROGRAM	(6,667)	(4,894.00)	1,773		
2300 CONSERVATION AUTHORITY	98,499	95,920.00	(2,579)		95,920
2400 ANIMAL CONTROL	(1,026)	(331.00)	695		5,000
2410 BUILDING DEPARTMENT	(11,817)	3,696.00	15,513		25,230
2420 PROPERTY STANDARDS/BYLAW ENFORCEMENT	7,682	8,780.00	1,098		27,902
2500 EMERGENCY MEASURES	0	168.00	168		500
2900 PROVINCIAL OFFENCES ACT	0	0.00			(20,000)
3100 PUBLIC WORKS ADMINISTRATION	107,622	92,256.00	(15,366)		412,219
3102 INTER DEPARTMENTAL	0	0.00			5,000
3105 CROSSING GUARDS	17,668	18,367.00	699		26,483
3110 BRIDGES & CULVERTS	0	2,989.00	2,989		103,633
3120 GRASS MOWING & WEED CONTROL	0	252.00	252		24,423
3140 DITCHING	22	0.00	(22)		13,090
3150 RESURFACING/PATCHING	7,878	32,281.00	24,403		184,412
3155 STREET CLEANING	2,674	12,759.00	10,085		76,803
3160 TRAFFIC CONTROL	3,783	5,514.00	1,731		67,744
3165 SIDEWALK SUMMER MAINTENANCE	0	1,203.00	1,203		27,094
3200 SNOW PLOWING & REMOVAL	59,382	55,848.00	(3,534)		157,772
3210 SANDING & SALTING	110,607	80,347.00	(30,260)		172,861
3220 SIDEWALK WINTER MAINTENANCE	9,874	25,940.00	16,066		57,004
3230 WINTER WORKS MAINTENANCE	90	0.00	(90)		2,200
3400 STREET LIGHTING	19,531	22,871.00	3,340		123,570
3500 TRANSIT (MOBILITY BUS)	36,197	35,998.00	(199)		
3700 VIA RAIL ADMINISTRATION	4,721	5,553.00	832		19,170

Operating Budget vs Actuals
2018

CONSOLIDATED DEPARTMENTS

OPERATING, WATER, WASTEWATER & LANDFILL	2018	2018	Budget		2018
	April	April	Variance		Annual
	Actuals	Budget	Fav (Unfav)		Budget
3800 FLEET	(914)	3,183.00	4,097		(120,500)
3809 L05 2013 BIGHORN ATV	0	250.00	250		500
3810 L10 2006 GMC TRUCK (FACILITIES)	1,209	795.00	(414)		3,500
3811 L20 2014 DODGE TRUCK	724	1,515.00	791		3,500
3812 L30 2011 CHEVY TRUCK	423	1,493.00	1,070		3,000
3813 L40 2014 DODGE TRUCK	927	1,017.00	90		3,500
3814 L50 2014 DODGE TRUCK	3,358	1,495.00	(1,863)		3,500
3815 L60 TRAILER	0	500.00	500		500
3816 L70 2017 DODGE PICKUP	515	0.00	(515)		3,250
3820 J10 2001 JCB BACK HOE	384	2,681.00	2,297		3,000
3821 J20 KUBOTA PARKS	1,499	428.00	(1,071)		3,700
3822 J30 2013 CATERPILLAR LOADER	6,570	4,573.00	(1,997)		12,500
3823 J40 2000 SWEEPER	1,524	6,441.00	4,917		12,500
3824 J50 2004 TRACKLESS	1,390	2,562.00	1,172		12,500
3825 J60 2004 CATERPILLAR	2,266	0.00	(2,266)		
3828 J90 TRACKLESS	6,032	1,643.00	(4,389)		4,000
3829 J05 KABOTA PARKS	211	0.00	(211)		1,200
3830 T10 2012 DODGE TRUCK	4,484	1,541.00	(2,943)		6,000
3831 T20 2011 INTERNATIONAL	6,032	1,494.00	(4,538)		8,500
3832 T30 2003 STERLING PLOW OR SANDER	8,232	1,213.00	(7,019)		7,000
3833 T40 2013 FREIGHTLINER	5,191	3,633.00	(1,558)		13,500
3834 T50 2001 GARBAGE TRUCK-SOLD 2012	13	0.00	(13)		
3835 T60 2001 DUMP TRUCK	2,946	2,116	(830)		4,500
3840 R10 1999 VACTOR	1,845	1,094	(751)		5,750
3841 R20 1991 CHIPPER	56	1,290	1,234		1,500
3842 R30 1977 PAVEMASTER		500	500		500
3843 R40 GENERATOR	434		(434)		
3850 SMALL TOOLS	20	1,600	1,580		2,100
4100 WASTEWATER TREATMENT	(27,713)	(106,797)	(79,084)		
4110 WASTEWATER COLLECTION	27,583	35,270	7,687		
4200 STORM SEWERS	5,293	4,671	(622)		41,902
4300 WATERMAINS & SERVICES	37,148	46,147	8,999		
4310 WATER-STORAGE/SUPPLY (TOWER)		1,232	1,232		
4330 WATER WELLS & ADMIN	(23,589)	(153,791)	(130,202)		
4400 WASTE COLLECTION	25,542	24,991	(551)		(62,585)
4450 LEAF & YARD WASTE		965	965		39,258
4500 RECYCLING	43,469	42,990	(479)		171,628
4600 LANDFILL SITE OPERATIONS	(55,013)	(24,417)	30,596		
4900 RETIREES BENEFITS	4,653	9,901	5,248		25,665
5100 PUBLIC HEALTH SERVICES	49,796	48,416	(1,380)		133,139
5200 GRANTS TO HOSPITALS	50,000	50,000			50,000

Operating Budget vs Actuals
2018

CONSOLIDATED DEPARTMENTS

OPERATING, WATER, WASTEWATER & LANDFILL	2018	2018	Budget		2018
	April	April	Variance		Annual
	Actuals	Budget	Fav (Unfav)		Budget
5300 AMBULANCE SERVICES	186,424	188,236	1,812		564,710
5400 CEMETERY	1,131	17,140	16,009		111,488
5420 FACILITIES CEMETERY 150 CAIN ST	694	1,240	546		6,250
6100 GENERAL ASSISTANCE	49,978	25,128	(24,850)		124,492
6105 SOCIAL HOUSING	130,608	135,720	5,112		398,608
6200 SPRUCE LODGE	33,057	25,684	(7,373)		99,170
6210 FRIENDSHIP CENTRE	(19,408)	(16,144)	3,264		22,972
6220 HOME SUPPORT	(624)	2,960	3,584		2,450
6221 HOME SUPPORT MEALS ON WHEELS	(286)	(4,395)	(4,109)		1,500
6222 HOME SUPPORT WHEELS TO MEALS	(3,412)	606	4,018		
6223 HOME SUPPORT TRANSPORTATION	(1,979)	358	2,337		
6224 HOME SUPPORT FALLS PREVENTION	2,541	(5,434)	(7,975)		
6225 HOME SUPPORT GENERAL	1,105	3,626	2,521		32,799
6226 HOME SUPPORT FOOTCARE PROGRAM	(607)	(554)	53		(2,000)
6229 SUPPORTIVE HOUSING		888	888		
6300 DAYCARE	(224,640)	(13,423)	211,217		2,828
6301 SCHOOL AGE	(55,559)	(47,186)	8,373		(44,631)
6309 CHILDCARE - SHARED SERVICES	26,490	27,124	634		66,776
6310 ELC INFANT CARE	63,986	21,180	(42,806)		63,549
6311 ELC TODDLER PROGRAM	97,650	42,376	(55,274)		127,124
6312 ELC PRE-SCHOOL PROGRAM	96,199	1,180	(95,019)		3,533
6313 ELC NURSERY SCHOOL PROGRAM	3,164	1,848	(1,316)		5,547
6315 ELC BEFORE & AFTER PROGRAM	43,111		(43,111)		
6316 ELC FULL DAY PROGRAM	4,688		(4,688)		
6320 FACILITIES CHILDCARE	3,787	5,291	1,504		10,285
7100 RECREATION ADMINISTRATION	98,934	105,476	6,542		362,586
7110 PARKS ADMINISTRATION	2,965	997	(1,968)		143,610
7115 PARKS COMMUNITY GARDENS/FEATURES					21,000
7120 PARKS BASEBALL	854	1,374	520		11,758
7125 PARKS CBHF BASEBALL	213	318	105		11,000
7140 PARKS SOCCER					5,000
7150 PARKS TENNIS	67	76	9		2,350
7160 SWANS		132	132		400
7170 WIN LIGHTS/COMM BLOOM	4,283	8,326	4,043		19,741
7180 FORESTRY PROGRAM	4,556	7,862	3,306		91,261
7190 TRAILS	4,771	8,282	3,511		38,026
7195 OPEN SPACES ADMIN & MTNCE	16,493	5,771	(10,722)		34,828
7221 AQUATICS - QUARRY	108	1,710	1,602		26,246
7223 RECREATION PROGRAMS	4,428	8,125	3,697		20,301
7224 SEASONAL CANTEENS					3,487
7225 YOUTH SERVICES	18,378	13,823	(4,555)		48,308

Operating Budget vs Actuals
2018

ST. MARYS
ONTARIO CANADA

CONSOLIDATED DEPARTMENTS

OPERATING, WATER, WASTEWATER & LANDFILL	2018	2018	Budget		2018
	April	April	Variance		Annual
	Actuals	Budget	Fav (Unfav)		Budget
7300 PYRAMID ARENA	(29,318)	(23,027)	6,291		84,486
7320 FACILITIES PYRAMID BLDG 317 JAMES ST.	224,084	189,406	(34,678)		620,245
7321 PYRAMID CANTEEN	(11,861)	(10,387)	1,474		(18,432)
7322 PYRAMID CENTRE BAR	2,562	2,293	(269)		6,088
7323 PYRAMID FOOD SERVICES	5,736	6,349	613		18,610
7324 PYRAMID AQUATICS	(23,886)	(10,263)	13,623		52,942
7329 PRC DEBENTURE FINANCING	(29,817)	(28,733)	1,084		689,012
7390 FACILITIES LIND SPORTSPLEX 425 WATER ST.	12,513	13,671	1,158		27,100
7410 LIBRARY	118,472	137,633	19,161		375,942
7420 FACILITIES LIBRARY 15 CHURCH ST.	11,558	15,239	3,681		53,357
7500 ADULT LEARNING	(6,847)	4,947	11,794		3,225
7600 MUSEUM	35,850	30,682	(5,168)		104,068
7610 CANADA DAY					1,500
7620 FACILITIES MUSEUM BUILDING 177 CHURCH ST S	4,427	3,248	(1,179)		14,333
7640 HERITAGE ST. MARYS	1,408	988	(420)		13,250
7650 HERITAGE CONSERVATION DISTRICT					27,500
7720 FACILITIES JUNCTION STATION 480 GLASS ST.	124	87	(37)		10,500
7900 COMMUNITY GRANTS	37,711	38,391	680		
8100 PLANNING & ZONING	62,588	55,482	(7,106)		228,150
8210 CORPORATE COMMUNICATIONS	61,057	56,224	(4,833)		216,754
8211 COMMUNITY EVENTS	(2,291)	532	2,823		8,872
8214 TOURISM	4,885	1,923	(2,962)		35,000
8215 DOWNTOWN REVITALIZATION	(4,450)		4,450		60,100
8216 ECONOMIC DEVELOPMENT COMMISSION	34,171	55,716	21,545		135,274
TOTAL CONSOLIDATED DEPARTMENTS	**(4,962,160)**	**(4,797,388)**	**164,772**		**--**

Town of St. Marys
Statement of Financial Position
April 30, 2018

	01 Operating	30 Cemetery	32 Library	51 PUC Reserve Fund	54 Development Charges	55 Parkland	62 Ontario Transit	63 Fed Gas Tax	Total
Cash & Bank	4,330,986	6,246	47,259	51,568	45,294	106,638	180,956	22,369	4,791,316
Investments	5,160,259	516,059	-	3,127,263	1,300,599	-	-	-	10,104,180
Accounts Receivable	244,476	-	-	-	-	-	-	-	244,476
Property Taxes Receivable	3,434,903	-	-	-	-	-	-	-	3,434,903
Inventory	28,140	-	-	-	-	-	-	-	28,140
Accounts Payable	(1,116,622)	-	-	-	141,857	-	(30,294)	-	(1,005,059)
School Boards	689,448	-	-	-	-	-	-	-	689,448
Landfill Post Closure Costs	(650,821)	-	-	-	-	-	-	-	(650,821)
Long Term Debt	(9,918,974)	-	-	-	-	-	-	-	(9,918,974)
Amounts to be Recovered	10,569,795	-	-	-	-	-	-	-	10,569,795
Reserves	(8,167,781)	-	-	-	-	-	-	-	(8,167,781)
Reserve Fund	-			(3,178,831)					(3,178,831)
Deferred Revenue	-	-	(47,259)	-	(1,487,750)	(106,638)	(150,662)	(22,369)	(1,814,678)
Trusts	-	(522,305)	-	-	-	-	-	-	(522,305)
Fund Balances									
Operating	(4,962,160)	-	-	-	-	-	-	-	(4,962,160)
Capital Fund	358,352	-	-	-	-	-	-	-	358,352
	-	-	-	-	-	-	-	-	-