

THE CORPORATION OF THE TOWN OF COCHRANE

BY-LAW NUMBER 1416-2020

BEING A BY-LAW TO ADOPT THE 2020 OPERATING AND CAPITAL BUDGETS FOR THE CORPORATION OF THE TOWN OF COCHRANE

WHEREAS Subsection 290 (1) of the Municipal Act, S.O. 2001, Chapter 25, as amended, requires that a municipality shall in each year prepare and adopt a budget;

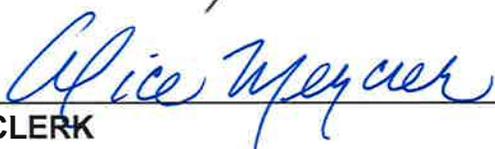
AND WHEREAS the Council of the Corporation of the Town of Cochrane approved its 2020 Operating Budget and its 2020 Capital Budget on April 28th, 2020, as described in the 2020 Municipal Tax Based Report;

NOW THEREFORE the Municipal Council of the Corporation of the Town of Cochrane enacts as follows:

1. **THAT** the 2020 Operating Budget, as set out in Appendix "A" – 2020 Operating Budget Summary, attached hereto, be and is hereby adopted;
2. **THAT** the 2020 Capital Budget, as set out in Appendix "B" – 2020 Capital Budget Summary, attached hereto, be and is hereby adopted.
3. **THAT** the 2020 Municipal Tax Based Report, as set out in Appendix "C", is attached hereto forming part of this By-Law.
4. **THAT** this by-law shall come into force on the day upon which it is passed.

READ a first and second time this 12th day of May, 2020


MAYOR


CLERK

READ a third and final time this 12th day of May, 2020.


MAYOR


CLERK

**CORPORATION OF THE TOWN OF COCHRANE
2020 BUDGET**

APPENDIX A - FORMING PART OF BY-LAW NUMBER 1416-2020

ATTACHMENT "A" to FINAL BUDGET REPORT

	2019 BUDGET		2020 BUDGET				\$ Change from Prior Years Budget	% Change from Prior Years Budget
	excluding education levy pass thru	As a % of Total Operating Costs	As a % of Total Operating Costs	excluding education levy pass thru	Education Levy	including education levy pass thru		
REQUIREMENTS (EXPENDITURES)								
<i>excluding depreciation, water/sewer and CTS, also interest on LTD segregated on separate line)</i>								
GENERAL GOVERNMENT (Council & Administration)	\$ 1,624,956	11.4%	11.8%	\$ 1,696,739			\$ 71,783	4.4%
FIRE, BY-LAW ENFORCEMENT AND PLANNING	\$ 731,958	5.1%	5.2%	\$ 749,616			\$ 17,658	2.4%
POLICING COSTS	\$ 1,335,617	9.4%	9.3%	\$ 1,337,537			\$ 1,920	0.1%
RECREATION AND CULTURAL SERVICES (Recreation,Library and Polar Bear Habitat)	\$ 2,904,841	20.4%	18.7%	\$ 2,690,413			\$ (214,428)	-7.4%
TOWN CONTRIBUTION TO POLAR BEAR HABITAT	\$ 425,699	3.0%	2.8%	\$ 400,000			\$ (25,699)	-6.0%
TRANSPORTATION/ROADS	\$ 2,593,208	18.2%	17.6%	\$ 2,535,525			\$ (57,683)	-2.2%
ENVIRONMENTAL (Waste and Recycling)	\$ 636,713	4.5%	4.4%	\$ 633,377			\$ (3,336)	-0.5%
HEALTH SERVICES(PHU, Land Ambulance, Cemeteries)	\$ 594,153	4.2%	4.2%	\$ 607,838			\$ 13,685	2.3%
SOCIAL AND FAMILY SERVICES (DAYCARE)	\$ 1,388,605	9.8%	11.6%	\$ 1,669,821			\$ 281,216	20.3%
SOCIAL AND FAMILY SERVICES (CDSSAB)	\$ 784,252	5.5%	5.6%	\$ 799,937			\$ 15,685	2.0%
ECONOMIC DEVELOPMENT	\$ 177,150	1.2%	1.1%	\$ 156,531			\$ (20,619)	-11.6%
FACILITIES/OTHER	\$ 58,286	0.4%	0.4%	\$ 63,680			\$ 5,394	9.3%
Interest on Infrastructure Investment Debt	\$ 293,562	2.1%	2.0%	\$ 286,889			\$ (6,673)	-2.3%
Infrastructure Investment \$ and Transfers to Reserves - DEBT REPAYMENT, CAPITAL LEVY, RESERVES	\$ 725,192	5.1%	5.6%	\$ 802,589			\$ 77,397	10.7%
adjustments - full accrual budgeting to revenue requirements	\$ (53,950)	-0.4%	-0.4%	\$ (53,950)			\$ -	0.0%
TOTAL	\$ 14,220,242	100.0%	100.0%	\$ 14,376,542	\$ 1,200,000	\$ 15,576,542	\$ 156,300	1.1%
SOURCES OF REVENUES								
<i>Where the money comes from</i>								
TAX LEVIES =2020 = 0% tax Increase, small adj for new assessments, full year Municipal Accomodation Tax	\$ 7,029,306	49.4%	49.3%	\$ 7,089,306			\$ 60,000	0.9%
PROVINCIAL FUNDING (Ontario Municipal Partnership Fund)	\$ 2,440,700	17.2%	16.4%	\$ 2,354,700			\$ (86,000)	-3.5%
USER FEES AND CHARGES	\$ 2,390,470	16.8%	16.4%	\$ 2,360,350			\$ (30,120)	-1.3%
OTHER GOVERNMENT GRANTS AND SUBSIDIES	\$ 1,239,319	8.7%	10.1%	\$ 1,450,764			\$ 211,445	17.1%
CONTRIBUTIONS FROM AFFILIATES (CTS, NOW Inc, etc)	\$ 200,000	1.4%	1.4%	\$ 200,000			\$ -	0.0%
TRANSFER FROM RESERVES	\$ 358,893	2.5%	2.5%	\$ 365,000			\$ 6,107	1.7%
FACILITIES	\$ 443,554	3.1%	3.1%	\$ 441,422			\$ (2,132)	-0.5%
OTHER	\$ 118,000	0.8%	0.8%	\$ 115,000			\$ (3,000)	-2.5%
TOTAL	\$ 14,220,242	100.0%	100.0%	\$ 14,376,542	\$ 1,200,000	\$ 15,576,542	\$ 156,300	1.1%
BUDGET - DEPRECIATION								
	2019		2020					
GENERAL GOVERNMENT (Council & Administration)	\$ 47,500			\$ 70,000				
RENTAL FACILITY - NATIONAL GROCERS BUILDING/MULTIMODAL	\$ 75,000			\$ 125,000				
FIRE, BY-LAW ENFORCEMENT AND PLANNING	\$ 95,000			\$ 95,000				
RECREATION AND CULTURAL SERVICES (Recreation,Library and Polar Bear Habitat)	\$ 970,000			\$ 970,000				
TRANSPORTATION/ROADS	\$ 1,350,000			\$ 1,400,000				
ENVIRONMENTAL (Waste and Recycling)	\$ 60,000			\$ 60,000				
SOCIAL AND FAMILY SERVICES (DAYCARE)	\$ 17,500			\$ 85,000				
TOTAL DEPRECIATION - TOWN OPERATIONS - excluding Water/Sewer	\$ 2,615,000			\$ 2,805,000				

APPENDIX "B" – FORMING PART OF BY-LAW NUMBER 1416-2020

CAPITAL BUDGET EXECUTIVE RECAP - BY ASSET TYPE AND FUNDING SOURCE

2020 FINAL BUDGET						
COST	HOW FUNDED					FINANCED
	RESERVES	DEDICATED FUNDING OTHER LEVELS OF GOVT	SPECIAL FUNDING/ CONTRIBUTIONS	OWN SOURCE ANNUAL		
BY ASSET TYPE - EXCLUDING ITEMS CONTINGENT ON SPECIAL FUNDING						
INFRASTRUCTURE - ROADS/BRIDGES - EXISTING	532,810		532,810			
INFRASTRUCTURE - SOLID WASTE - EXISTING	70,000		70,000			
INFRASTRUCTURE - ROADS/BRIDGES - NEW/DEVELOPMENT	0					
FLEET/EQUIPMENT - EXISTING/REPLACEMENT	90,600				90,600	
FLEET/EQUIPMENT - NEW	0					
FACILITIES - EXISTING/REFURBISHMENT	619,000	150,000	18,000	18,000	7,000	426,000
RECREATION - NEW INFRASTRUCTURE	0					
OTHER - INFORMATION TECHNOLOGY - HARDWARE/SOFTWARE	40,000	5,000	0		35,000	
TOTAL CAPITAL BUDGET - excluding items contingent on special funding	1,352,410	155,000	620,810	18,000	132,600	426,000
<i>Funding Source as a % of TOTAL</i>	<i>100%</i>	<i>11%</i>	<i>46%</i>	<i>1%</i>	<i>10%</i>	<i>31%</i>
Items contingent of funding	1,980,000	0	118,750	1,661,250	0	200,000
TOTAL CAPITAL BUDGET	3,332,410	155,000	739,560	1,679,250	132,600	626,000
			3,332,410			

**TOWN OF COCHRANE
2020 CAPITAL BUDGET**

2020 CAPITAL BUDGET

Items contingent on Special Funding/Contributions		Score	Detail	Department	
PUBLIC WORKS (MUNCIPAL OPERATIONS)					
			BUDGET		
			Detail	Total by Department	
TRANS- FLEET/EQUIP roads/bridges infrastructure deferred from prior year	Rose Property Development (deferred from 2019 budget)	Growth Development	5		
	Bridge Concession 12 (deferred from 2019 budget)	OSIM Inspection Report. Budgeted for work in 2019 but no submissions to RFP. Defer to 2020	5	76,550	GAS TAX
	Airport Runway Lighting - replacement (deferred from 2019 budget - spent \$9128 in 2019 for lighting needs study)		5		AIRPORT RESERVES
	Aurora, Nakita (deferred from 2019) 2nd St. from 3rd Ave to Nakita - road resurfacing		5		
	Bridge Replacement Con 6/7	per 2019 multi year roads plan	?	33,260	OCIF
	New Sidewalks	Annual Plan	1	80,000	GAS TAX
	Replacement Sidewalks	Annual Plan	5	70,000	GAS TAX
	Rural Gravel Lifts	Annual Plan	3	200,000	OCIF
	Highway 579 5th St northward - Replace Surface Treatment	per 2019 multi year roads plan	?	73,000	OCIF
	Genier Road - Airport to Concession 8/9	per 2019 multi year roads plan	5		
	REDUCTION IN ROAD PROJECTS DUE TO LIMITED CAPITAL FUNDS				
	Dump Truck Replacement	per 2019 multi year fleet plan			
Portable Steamer (for culvert thawing)	per 2019 multi year fleet plan	4			
Grader Rehabilitation	Critical Lifecycle Maintenance	4			
Airport Equipment - Decelerometer		5	5,000	AIRPORT RESERVES	
INFRASTRUCTURE deferred from prior year	Storm Sewer replacement - 5th St - 6th St (formerly culvert)	Significantly reduce flooding, back ups and claims.	4	475,000	\$118k OCIF, BALANCE SPECIAL FUNDING NOT APPROVED YET
	Intermodal Phase 2	Been in budget since 2017, pending funding. Finance recommends not using GAS TAX since future revenue use (from this asset - e: rental rev) is restricted		1,505,000	\$200k financed, BALANCE SPECIAL FUNDING NOT APPROVED YET
TOTAL			2,517,810	\$ 2,517,810	

PUBLIC WORKS - ENVIRONMENTAL - SOLID WASTE		Score	Detail	Department	
			BUDGET		
			Detail	Total by Department	
INFRASTRUCTURE deferred from prior year equip	Well Repairs - Glackmeyer	2019 budget had the Environmental Reserve approved as the funding source. Council passed resolution mid 2019 restricting use of this fund for the Landfill Closure and Expansion	5	50,000	GAS TAX
	Well Repairs - Fournier		5	20,000	GAS TAX
	Propane Generator - replacement		4	6,000	OWN SOURCE
	TOTAL			76,000	\$ 76,000

RECREATION		Score	Detail	Department	
			BUDGET		
			Detail	Total by Department	
TRANS- FACILITY	THEC - Lighting Retrofit			\$18 funding, Balance Financed	
	THEC - Heating Solution - Boiler or Combined Heat and Power Unit	was deferred from 2019 budget - pending review of CHP potential and other options analysis	4	150,000	\$150 Capital reserves, Balance Financed
	1/2 ton - 4x4 pick up truck replacement (replace 2008 GMC 1500) -	Mechanic to recommend which pick up is priority	4	400,000	Report to Council before proceeding
	Front Mount Riding Mower - replacement	Critical Lifecycle Maintenance	4	40,000	OWN SOURCE \$
	Fitness Centre - after hours access system			35,000	OWN SOURCE \$
			7,000	OWN SOURCE \$	

**TOWN OF COCHRANE
2020 CAPITAL BUDGET**

2020 CAPITAL BUDGET

Items contingent on Special Funding/Contributions		Score	Detail	Department
BUDGET CF	DEPARTMENT			
	Splashpad at Lake Commande	3		
TOTAL			632,000	\$ 632,000
POLAR BEAR HABITAT			BUDGET	
			Detail	Total by Department
TOTAL			-	\$ -
FACILITY BUDGET CF	PROTECTION SERVICES (Fire, Building, Bylaw)		BUDGET	
			Detail	Total by Department
	Asphalt replacement - driveway	4		
	Replace aging bunkergear - 6 per year (\$1600 each)	5	9,600	
TOTAL			9,600	\$ 9,600
<i>Own Source Funds</i>				
FACILITY	SOCIAL AND FAMILY SERVICES		BUDGET	
			Detail	Total by Department
	Lighting Retrofit at CCC - exterior and interior	2	18,000	
TOTAL			18,000	\$ 18,000
<i>fully funded CDSSAB & Save on Energy</i>				
FACILITY BUDGET CF	LIBRARY		BUDGET	
			Detail	Total by Department
	Replace Roof Shingles		44,000	
TOTAL			44,000	\$ 44,000
<i>FINANCED</i>				
EQUIP BUDGET CF	GENERAL GOVERNMENT		BUDGET	
			Detail	Total by Department
	Cemetary Management Software (module on existing VADIM system)	2	10,000	
	Computer Replacement Program	4	10,000	
	Information Technology, Server Hardware and Software - Security, Modernization, Connectivity, Environment.	5	15,000	
	Town Hall - Exterior Brick refurbish	4		
TOTAL			35,000	\$ 35,000
<i>OWN SOURCE FUNDS</i>				
<i>OWN SOURCE FUNDS</i>				
<i>OWN SOURCE FUNDS</i>				
TOTAL 2020 BUDGETED CAPITAL EXPENDITURE - excludes prior year capital started in prior year and still ongoing				\$ 3,332,410
Items contingent on Special Funding/Contributions			1,980,000	
TOTAL 2020 BUDGETED CAPITAL EXPENDITURE - excluding items contingent on special funding				\$ 1,352,410



ONTARIO, CA
COCHRANE

Corporation of the Town of Cochrane
2020 BUDGET REPORT
TAX BASED BUDGET -FINAL

	<u>PAGES</u>
<u>OPERATING BUDGET</u>	
LEAD PAGE - INDEX	1
REVENUES AND EXPENSE RECAP	2
REVENUES SUMMARY	3
EXPENSES SUMMARY	4
KEY BUDGET ITEMS 2020	5

DEPARTMENT LEVEL DETAIL INCLUDING VARIANCE ANALYSIS

Revenues Analysis	6-7
General Government (Council and Administration)	8-9
Economic Development	10-11
Property and Protective Services (Fire, Building, Bylaw, Planning)	12-13
Recreation/Community Services	14-15
Municipal Operations - Public Works (Roads, Transportation, Solid Waste, Parklands)	16-17
Health Services	18-19
Social and Family Service - Child Care Centres	20-22
Social and Family Service - Contribution to CDSSAB	23
Library (Cochrane Library Board)	24-25
Polar Bear Habitat	26
Rental Properties	27

OTHER ITEMS

Long Term Debt	28
2020 Economic Development Board Action Plan	29-38
2020 Recreation Board Action Plan	39-41

**CORPORATION OF THE TOWN OF COCHRANE
REVENUES RECAP - 2020 BUDGET**

as of May 12, 2020

		2019 FINAL BUDGET	2020 BUDGET FINAL	\$ Change from 2019 FINAL BUDGET
REVENUES				
TAXATION	Taxation Revenues (excluding education levies)	6,777,435	6,807,435	30,000
	Municipal Accomodation Tax	30,000	60,000	30,000
	Power Dam Revenues	221,871	221,871	0
	Environmental Fee	118,000	115,000	-3,000
GOVERNMENT GRANTS	OMPF - Ontario Municipal Partnership Fund	2,440,700	2,354,700	-86,000
	Provincial	106,039	114,341	8,302
	Federal	61,800	77,960	16,160
CDSSB CONTRIBUTIONS	Day Care	1,071,480	1,258,463	186,983
USER FEES AND CHARGES	Protective Services (including POA)	246,000	299,500	53,500
	Roads Revenues	82,400	74,900	-7,500
	Airport Revenues (excluding fuel sales)	116,250	126,250	10,000
	Airport Revenues - Fuel Sales Profits	150,000	150,000	0
	Misc Revenues 8005's	26,795	26,795	0
	Library	15,000	20,000	5,000
	Other Admin & Misc	92,475	27,475	-65,000
	RENTS (NG Building, PW office space, bus depot land)	443,554	441,422	-2,132
	Environmental (Landfill, etc)	282,000	264,000	-18,000
	Health Services (Cemetary)	41,475	34,500	-6,975
	Daycare - Parent Fees	251,875	345,000	93,125
	Polar Bear Habitat	507,500	375,000	-132,500
	Recreation - THEC/Rec Programming- includes intern funding	492,400	520,800	28,400
	Tax Penalties & Interest	80,000	85,000	5,000
	Planning and Development	6,300	6,300	0
	EDO Revenues		0	0
REVIEW USER FEES and INCREASE by 2-3%		4,830	4,830	
		0	0	0
CONTRIBUTIONS FROM AFFILIATES	GENERAL DEPT CTS	140,000	140,000	0
	NOW Dividend	60,000	60,000	0
CONTRIBUTIONS FROM SPECIFIC RESERVES	Economic Development Reserve	50,000	75,000	25,000
	Sustainability Reserve = (2019 USE = 2018 forecast surplus, 2020 USE 2019 Forecast Surplus)	50,000	267,000	217,000
	Sustainability Reserve- operating reserve 2020 fund Development Charges Study since One Time Costs (2019 USE for excess retirement/vacation costs)	175,000	20,000	-155,000
	Sustainability Reserve - Tax Stabiliation (2019 USE - keep increase to 3% max)	83,893	0	-83,893
	Library Reserves for Computers		3,000	3,000
TOTAL REVENUE		14,220,242	\$ 14,376,542	\$ 156,300
TOTAL EXPENDITURES AND CAPITAL/DEBT COMPONENT		14,220,242	\$ 14,376,542	156,300
SURPLUS (DEFICIT)		0	\$ -	156,300

CORPORATION OF THE TOWN OF COCHRANE
EXPENSE RECAP - 2020 BUDGET

as of May 12, 2020

	2019 FINAL BUDGET	2020 BUDGET FINAL	\$ Change from 2019 FINAL BUDGET
EXPENDITURES			
GENERAL GOVERNMENT (COUNCIL AND ADMINISTRATION)	1,629,909	1,701,726	71,817
ECONOMIC DEVELOPMENT	177,150	156,531	-20,619
PROTECTIVE SERVICES (FIRE,BYLAW,BUILDING,PLANNING)	2,078,982	2,097,621	18,639
COMMUNITY SERVICES (RECREATION, CONTRIBUTIONS TO OTHERS)	2,072,392	2,014,327	-58,065
MUNCIPAL OPERATIONS (PUBLIC WORKS = ROADS, MEMORIAL PARK, AIRPORT AND SOLID WASTE)	3,361,637	3,315,798	-45,839
HEALTH SERVICES (PHU, LAND AMBULANCE and CEMETARIES)	596,543	609,984	13,441
SOCIAL AND FAMILY SERVICE - CHILD CARE CENTRES	1,406,105	1,686,213	280,108
SOCIAL AND FAMILY SERVICE CONTRIBUTIONS TO CDSSAB	784,252	799,937	15,685
LIBRARY	418,925	396,023	-22,902
POLAR BEAR HABITAT	933,105	775,000	-158,105
RENTAL PROPERTIES	70,000	74,743	4,743
TOTAL OPERATING COSTS	13,529,000	\$ 13,627,903	\$ 98,903
CAPITAL, RESERVES AND DEBT COMPONENT			
TRANSFER TO SUSTAINABILITY RESERVES - effective 2017 = 1% of tax revenues	60,000	76,800	16,800
Transfer to Capital	100,000	135,000	35,000
EXISTING LONG TERM DEBT - PRINCIPLE REPAYMENT includes 18/19 borrowing YE 19	896,685	952,568	55,883
less Portion of LTD to be funded from Water and Wastewater Budget of year	-311,493	-361,779	-50,286
		0	
TOTAL CAPITAL/DEBT COMPONENT	745,192	\$ 802,589	\$ 57,397
<i>FULL ACCRUAL BUDGETING - ADJUSTMENTS (included above but remove for determining revenue requirements)</i>	-53,950	-53,950	0
TOTAL REVENUE REQUIREMENT (TOTAL NEEDS)	14,220,242	\$ 14,376,542	156,300

**TOWN OF COCHRANE - 2020 BUDGET DELIBERATIONS
KEY ITEMS**

KEY ITEMS	Tabled Balanced Budget	As of May 7th	
	DETAILS	DETAILS	Comments
	Net \$ impact	Net \$ impact	
TAX INCREASE - 0 % (Original Budget Proposed 3.5 % TOTAL .5% of this will provide for an additional \$35K annually to be transferred to fund the Capital Budget. This will increase annual "own source" revenues available for capital from \$100K to \$135K/year	\$ 245,000	\$ -	reduced from 3.5%
LIBRARY BUDGET REDUCTION - \$100,000 \$40,000 reduction As part of financial "right sizing" recommendation	\$ 100,000	\$ 38,300	reduced reduction by \$61K
PROPERTY AND PROTECTIVE SERVICES - \$80,000 new joint position - Fire Prevention Officer/Evacuations Coordinator. To be funded from Evacuations Cost Recovery and Profits	0	no change	no change
RECREATION - eliminate Lifeguards at the Commando Lake Beach	\$ 50,000	\$ 50,000	no change
RECREATION BOARD/SPECIAL EVENTS - eliminate contribution to the Board. Events are selfsustainable	\$ 15,000	\$ -	Council reinstated \$15K contribution to Rec Special Events
POLAR BEAR HABITAT - Maintained \$400K annual operating cost subsidy. Transition of operations to Canadian Polar Bear Habitat not-for-profit organization is in the works	\$ -	\$ -	no change
LONG TERM DEBT - new long term debt of \$426K (reduced from initial budget new LTD of \$700K is incorporated into the 2020 Budget. This is a reduction from the original forecast of \$1M. Annual Debt Servicing Costs with 10 year repayment period is \$82K starting in 2021		\$ (275,000)	deferred capital requiring financing
INCREASE TO ALL USER FEES - 0 (Original Budget Proposed 2-3% annual inflationary increase)	\$ 15,000	\$ -	reduced - no increase budgeted in 2020
Use of Reserves - Forecast 2019 Operating Surplus being used in 2020 budget		\$ 267,000	

TOWN OF COCHRANE

2020 BUDGET

2020 BUDGET vs 2019 BUDGET		
2019 BUDGET	2020 BUDGET	VARIANCE

Municipal Taxes	\$6,777,435	\$6,807,435	\$30,000
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HIGHLIGHTS

0% property tax increase to fund operating fund requirements	\$	-
Estimated new taxes from assessment growth (New assessment from growth - either new builds or improvements)	\$	30,000

Municipal Accomodation Tax	\$30,000	\$60,000	\$30,000
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HIGHLIGHTS

This new revenue source was implemented July 1, 2019. Annual Collections is estimated at \$120,000, with 50% of this being designated as a transfer to an eligible tourism entity. The Town of Cochrane plans to designate the new entity "Cochrane Tourism Association" as this recipient.

The remaining 50% will remain as revenue to the municipality, with the provision that it is used on tourism related costs

The increase of \$30,000 reflects the increase in the collection period for this tax from 6 months in 2019, to 12 months in 2020

Government Transfers & Funding	\$3,680,019	\$3,618,481	-\$61,538
2019 Recategorize PBH Feasibility Funding	\$	112,500	
	\$3,792,519	\$3,618,481	-\$174,038

HIGHLIGHTS

Reduction in Provincial Operating Funding - Ontario Municipal Partnership Fund	-\$86,000
Remove 2019 one time non-recurring funding for Polar Bear Habitat - Feasibility Study	-\$112,500
Removed 2019 one time use of Gas Tax for Extra Crack Sealing work	\$50,000
Add 2020 one time non recurring funding from FCM - Federation of Canadian Municipalities for Climate Change Coordinator. 80 % of Costs	-\$56,000
Add 2020 one time non recurring funding from Efficiency and Modernization Funding for Climate Change Coordinator. 20% of costs	-\$14,000

Environmental Fee	\$118,000	\$115,000	-\$3,000
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HIGHLIGHTS

This represents the \$35/tax property annual fee/levy that was adopted in 2012, for the purpose of generating revenues to pay for landfill retirement and expansion costs. These funds are being set aside in a reserve. The balance of this reserve as of December 31, 2019 is forecast to be \$900,000.

For the consolidated Executive Recap - this revenue is categorized as a User Fee/Other Revenue

TOWN OF COCHRANE 2020 BUDGET

2020 BUDGET vs 2019 BUDGET		
2019 BUDGET	2020 BUDGET	VARIANCE

User Fees	\$2,952,024	\$2,845,647	-\$106,377
2019 Recategorize PBH Feasibility Funding	\$ (112,500)		
	\$2,839,524	\$2,845,647	\$6,123

HIGHLIGHTS

Building Permit Revenues for 2019 were estimated at \$150,000, with the expectation of several large scale developments. The 2020 budget was reduced to reflect an average year of building activity, generating \$100,000 in revenues. -\$50,000

The 2020 budget recognizes \$50,000 in new revenues - to be generated from the Evacuation Engagements. A new position within the Protective Services is also being proposed, whereby 50% of this new positions' time will be tasked to Evacuation Coordination. \$90,000

Rents - 2019 budget included the rent for the intermodal equipment. After the budget was developed, we were advised that revenues from projects funded from GAS TAX had to be re-invested in Capital, and not recognized as operating revenues. This restriction on these revenues will exist for approximately 4 years from when the asset was built, or until the amount of the GAS TAX capital funding applied to the project, is collected in revenues. -\$65,000

Aiport and Protective Services Dept - recognize new rental revenues from Evacuation Engagements \$30,000

TOWN OF COCHRANE
ADMIN - GEN GOVT - BUDGET

For Period Ending 31-Dec-2019

GENERAL FUND	CURRENT YR	CURRENT YR	CURRENT YR	CURRENT YR	CURRENT YR	NEXT YEAR - 2020	CHANGE IN BUDGET
	ANNUAL BUDGE	YTD BUDGET	YTD ACTUAL	YTD VARIANCE	ANNUAL BUDGET	ANNUAL BUDGET	FROM PRIOR YR
Expense							
GENERAL GOVT - LABOUR	1,280,888.00	1,280,888.00	1,248,240.16	(32,647.84)	1,280,888.00	1,379,990.00	99,102.00
MPAC ASSESSMENT SERVICES	75,036.00	75,036.00	93,875.97	18,839.97	75,036.00	76,537.00	1,501.00
TRAVEL, TRAINING, EDUCATION	74,917.00	74,917.00	42,895.35	(32,021.65)	74,917.00	62,297.00	(12,620.00)
INSURANCE and LICENSES	33,500.00	33,500.00	38,693.92	5,193.92	33,500.00	42,552.00	9,052.00
UTILITIES	29,170.00	29,170.00	29,347.33	177.33	29,170.00	30,670.00	1,500.00
ADVERTISING	8,000.00	8,000.00	7,170.32	(829.68)	8,000.00	6,000.00	(2,000.00)
PROFESSIONAL FEES	50,000.00	50,000.00	90,913.18	40,913.18	50,000.00	52,500.00	2,500.00
LEGAL FEES	30,000.00	30,000.00	57,326.29	27,326.29	30,000.00	30,000.00	0.00
AUDIT FEES	24,000.00	24,000.00	30,000.00	6,000.00	24,000.00	29,000.00	5,000.00
CONTRACTS AND PURCHASED SERVICES	21,000.00	21,000.00	12,719.30	(8,280.70)	21,000.00	15,000.00	(6,000.00)
REPAIRS AND MAINTENANCE, JANITORIAL, E	26,000.00	26,000.00	20,345.34	(5,654.66)	26,000.00	26,000.00	0.00
OFFICE OPERATING COSTS - COMPUTERS, ET	133,500.00	133,500.00	108,259.55	(25,240.45)	133,500.00	134,500.00	1,000.00
TAX WRITE OFFS AND REGISTRATION COSTS	1,500.00	1,500.00	1,063.38	(436.62)	1,500.00	1,500.00	0.00
MEMBERSHIPS, DUES, ETC	11,500.00	11,500.00	11,723.94	223.94	11,500.00	11,500.00	0.00
DONATIONS	2,500.00	2,500.00	1,206.34	(1,293.66)	2,500.00	2,500.00	0.00
OTHER	19,600.00	19,600.00	10,665.46	(8,934.54)	19,600.00	16,600.00	(3,000.00)
ALLOC GEN ADMIN COSTS - WS	(196,155.00)	(196,155.00)	(196,152.00)	3.00	(196,155.00)	(220,907.00)	(24,752.00)
INTEREST COSTS	4,953.00	4,953.00	4,993.06	40.06	4,953.00	5,487.00	534.00
TRANSFERS TO RESERVES/CAPITAL	160,000.00	160,000.00	159,996.00	(4.00)	160,000.00	135,000.00	(25,000.00)
Total Expense	1,789,909.00	1,789,909.00	1,773,282.89	(16,626.11)	1,789,909.00	1,836,726.00	46,817.00
EXCLUDING TRANSFERS TO RESERVES/CAPITAL		1,629,909	1,613,313	(16,596)	1,629,909	1,701,726	71,817

TOWN OF COCHRANE

2020 BUDGET

2020 BUDGET vs 2019 BUDGET			
	2019 BUDGET	2020 BUDGET	VARIANCE
General Govt (Admin, Council, Elections)	1,629,909	1,701,726	71,817
LABOUR	1,280,888	1,379,990	99,102
MATERIALS AND EXPENSES (NON LABOUR)	349,021	321,736	-27,285
			71,817

LABOUR HIGHLIGHTS

Remove 2019 One Time Net Costs for CAO Retirement - Long term service award and Vacation	-107,000
Cost of Living Increases (Collective Agreement and Management based on CPI)	43,000
Climate Change Coordinator - funded 80% FCM and 20% Efficiencies Funding. Funding Revenues will show offsetting increase	70,000
Recategorized all departments Employee Post Retirement Premiums/Benefits to General Government . This was identified as missing in prior years budgeting process. 2019 should have had \$43K budgeted for all TOC retirees. Retirements in the past two years have increased the number of employees receiving post retirement health benefits from 6 to 13.	100,000

LABOUR BUDGETS include 10 Full Time positions, 1 Temporary FTE for the Climate Change Coordinator position and 1 Part Time position equivalent to .5 FTE. 20% of the costs for the General Maintenance position is also included in this budget . There is one student position included, of which the costs is shared with the Provincial Offences Administration Office.

MATERIALS AND EXPENSES HIGHLIGHTS

Reduce Travel and Training Costs to reflect historical averages, Council -\$3500, Admin -\$6500	-10,000
Professional Fees Budget of \$70,000 includes \$20,000 for General Recruitments Costs,\$10,000 for Council Support and \$20,000 General Government Professional Service not specified at this time, and \$20,000 for a Development Charges Study (to be funded from Sustainability Reserves as this is a no-recurring, one time expense).	20,000
Donations Budget of \$2,500 represents \$2,000 subject to the Fee Reduction Policy - to which Council has delegated administration of such to the Recreation Board. \$500 is standing annual graduation bursaries for the two high schools.	

The General Government Budget reflects an allocation of its costs (labour and materials and expenses) to the Water and Wastewater Department Budget. An annual review of all general government costs is performed and allocations methodology reviewed and adjusted as required.

In 2018, administration reviewed its methodology for the allocation of General Liability and Property Insurance to the various departments. As a result, for 2019 and 2020 budget year financial reports will show a shift in insurance expense between departments, some increasing and some decreasing. Share of Insurance costs increased for General Government, Child Care, and Library while offsetting decreases are shown for the Water and Wastewater Department, Recreation and Municipal Operations.

CHANGES DURING 2020 BUDGET DELIBERATION PROCESS

Council requested each department provide options and impact for 5% target reduction. Council approved the following changes:

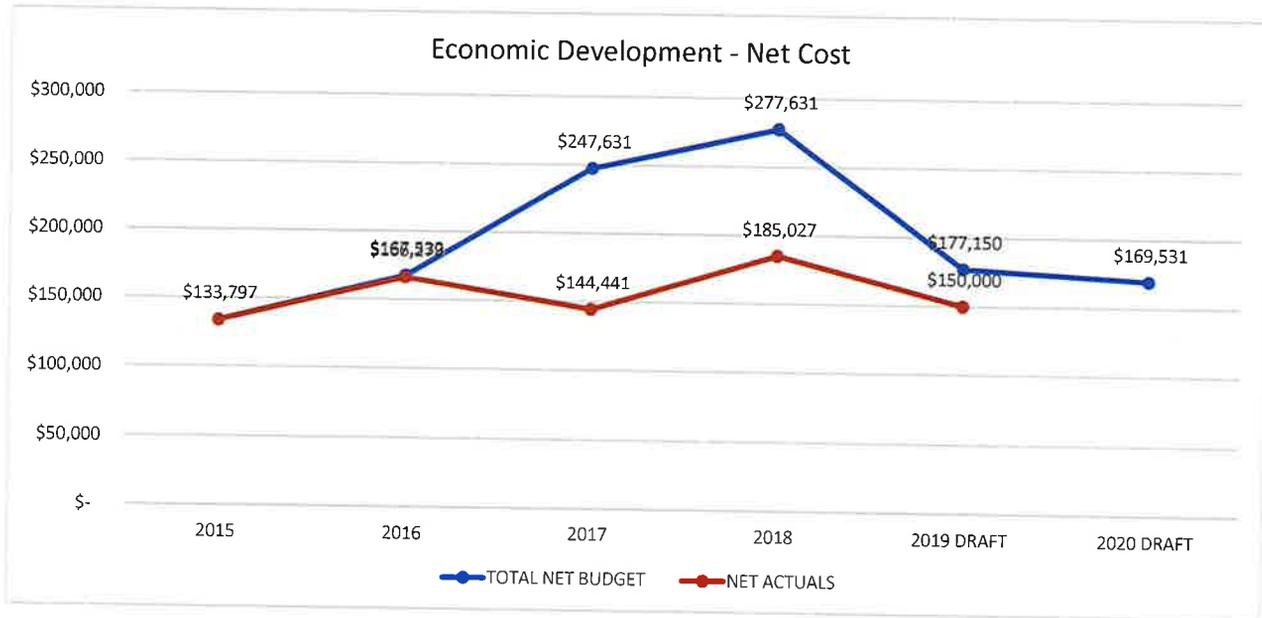
ADMIN - Recruitment Costs Budget - 2020 Draft Budget includes \$20K. No senior management position changes expected in 2020. Could also change practice of outsourcing HR recruitment for SR positions. Reduce budget from \$20K to \$10K	-10,000
ADMIN - Professional Fees. 2020 Budget includes \$20K available for needs that arise during the year. None ID'd so far for 2020. Reduce to a nominal \$5K.	-15,000
ADMIN - Travel and Training. 2020 Draft Budget is \$25K, reduce to \$22,500.	-2,500
ADMIN - Seek cost recovery of Office Staff performing work for Provincial Offences Office side of the office	-11,000
COUNCIL - Volunteer Recognition Costs. 2020 Draft Budget includes \$5K. Historical actuals suggest \$3K is sufficient.	-2,000
	-40,500

Funds for Senior Management Compensation Review	\$ 7,500
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TOWN OF COCHRANE 2020 BUDGET

ECONOMIC DEVELOPMENT

	2015	2016	2017	2018	2019 DRAFT	2020 DRAFT
NET ACTUALS	\$ 133,797	\$ 166,279	\$ 144,441	\$ 185,027	\$ 150,000	
TOTAL NET BUDGET	\$ 133,797	\$ 167,532	\$ 247,631	\$ 277,631	\$ 177,150	\$ 169,531 156,531
BELOW RECAP NET					\$ 177,150	\$ 169,531
LABOUR					\$ 101,700	\$ 93,833
MATERIALS AND EXPENSES					\$ 60,600	\$ 52,350
PROGRAMS					\$ 326,103	\$ 86,019
TOTAL GROSS COSTS					\$ 488,403	\$ 232,202
REVENUES/FUNDING - CONFIRMED					\$ 311,253	\$ 52,671
REVENUES/FUNDING -UNCONFIRMED					\$1800	\$ 10,000
TOTAL REVENUES					\$ 311,253	\$ 62,671



2020 EC DEV BUDGET									
Description	Current Project Status	Details	Gross Cost	Confirmed Funding & Revenues	Available Funding - Unconfirmed	Funding Source	Amount Spent to Dec 31 2018 (multi year project only)	Net Cost	
OTHER REVENUE STREAMS									
OPERATING BUDGET									
1		Federal Grants							
2		Provincial Grants							
3		All Other Revenue							
4									
ADMINISTRATION									
OPERATING BUDGET									
1	Admin	Ec Dev Officer	labour budget updated by VV	Salary, benefits, etc.	\$ 85,921.00	\$ 40,318.00			\$ 45,603.00
2	Admin	Summer Student (SEP)	labour budget updated by Should apply for Canada Summer jobs grant when available. VV	Summer student wages	\$ 7,912.00				\$ 7,912.00
3	Admin	Interns							\$ -
4	Admin	Travel & Training (CAO & EDO)	PDAC (Fidnor likely to cover costs), EDAC (annual), State of the North Conference (annual), EDA of Ontario (annual), Northern Ontario Tourism Summit, etc.	Food Mealage Seminars & Workshops Training	\$ 1,000.00 \$ 5,000.00 \$ 10,000.00 \$ 2,500.00				\$ 18,500.00
5	Admin	Ec Dev Board Costs	Meals		\$ 1,000.00				\$ 2,500.00
6	Admin	Telephone	Cell phone plan is roughly \$68.10/mth	Cell	\$ 850.00				\$ 1,000.00
7	Admin	Office supplies		\$500 for various office supplies; \$5000 informational material needs e.g. Tourism Guide, Welcome Book, Rack cards, Community Profile, etc.	\$ 5,500.00				\$ 8,500.00
8	Admin	Consulting	Possible use for transit and other projects		\$ 10,000.00				\$ 10,000.00
9	Brand Image	Promotional items	same as prior year budget	Swag allowance	\$ 10,000.00				\$ 10,000.00
PARTNERSHIPS & MEMBERSHIPS									
OPERATING BUDGET									
10	Partnerships	NeCN	same as prior year budget	Membership to NeCN and regional projects	\$ 1,500.00				\$ 1,500.00
11	NeCN Partnership	NeOnt Product Development	same as prior year budget	Product Development/Marketing via our Regional Tourism Organisation Northeastern Ontario Tourism	\$ 2,800.00				\$ 2,800.00
12	EDG Membership	EDAC	new	Membership fee (annual)	\$ 200.00				\$ 200.00
13	Tourism	Northern Ontario Mining Showcase @ PDAC	same as prior year budget	Partner contribution	\$ 2,000.00				\$ 2,000.00
SPECIAL PROJECTS									
OPERATING BUDGET									
14	Tourism / Attraction / Retention / Investment	Marketing	same as prior year budget	Marketing (urban center migration) & CIT	\$ 5,000.00 \$ 5,000.00 \$ 5,000.00 \$ 5,000.00		N/A N/A N/A N/A		\$ 5,000.00 \$ 5,000.00 \$ 5,000.00 \$ 5,000.00
15	Community Development	Doable Neighbourhood Projects (DNP)	To be used on various DNP projects e.g. bike share program, klyknow shows, kayaks, pop-up piano.	A student has been budgeted above to oversee current programs in place (Summer: pop-up piano, art in the park, book share, bike share, movies on the beach, slip & slide, hike to work events) \$10K included to cover DNP related costs (if any).	\$ 10,000.00	<mm changed to \$10K from \$5K - did not agree to net cost			\$ 10,000.00
16	Tourism	Aventure Nord Marketing Project - Phase 3	Phase 3 pending - Another municipality will likely be the lead and therefore we would only incur the typical \$2,000. This is dependent on an approval.	Regional project looking to market all powersports trails to the francophone Quebecois market. Phase 3 was led by Hearst (developed trails network, website and some social media content). Cochrane is leading Phase 2 (video production, fan tours, training modules, tradeshow, signage).	\$ 2,000.00				\$ 2,000.00
17	Marketing	Ontario's Main Street Revitalization (AMRD) -> Wayfinding or commercial capital improvements	Kaitlyn is the lead - \$30K will be allocated to CIP incentives, balance on beautification of downtown. Will be complete by the end of Jan 2020	AMRD will provide a one-time payment of \$42,352.76 for eligible projects such as 1) CIP i.e. commercial facade improvements, accessibility enhancements, structural improvements to bldgs (bldg code upgrade) 2) Signage/Wayfinding, streetscaping and landscape improvements, marketing plan implementation	\$ 12,352.76	\$ 12,352.76	AMRD		\$ -
17	Community Development	CIP Financial Incentive Programs	To be used for a second round of funding the CIP Financial Incentive Programs.	Will fund 6 or more CIP Projects.	\$ 40,000.00	\$ 20,000.00	RED		\$ 30,000.00
18	Marketing	World's Best Snowmobile Destination	Funding approved - Need to contribute \$5000 over 3 years thus \$1,666 for 2018, \$1,666 for 2020, \$1,666 for 2021. Already committed \$10K in 2019 but final approval led to \$5K only. There's \$5K remaining, if there is room left, a reallocation for diff use will need to be approved in writing by Treasurer with EcDev Board's recommendation.	Goal is to develop a tourism product around snowmobile trails in the entire Northeast region	\$ 1,666.00				\$ 1,666.00
					\$ 232,201.76	\$ 52,670.76	\$ 20,000.00		\$ 169,531.00

TOWN OF COCHRANE
PPS & PLANNING - BUDGET

For Period Ending 31-Dec-2019

GENERAL FUND	CURRENT YEAR	CURRENT YEAR	CURRENT YEAR	VARIANCE	CURRENT YEAR -	NEXT YEAR - 2020	VARIANCE
	ANNUAL BUDGET	YTD BUDGET - PRORATED	YTD ACTUAL		2019 ANNUAL BUDGET	ANNUAL BUDGET	2020 BUDGET TO 2019 BUDGE
Expense							
LABOUR COSTS	467,218.00	467,218.00	420,574.23	(46,643.77)	467,218.00	541,840.00	74,622.00
POLICING CONTRACT & BOARD	1,335,617.00	1,335,617.00	1,302,418.04	(33,198.96)	1,335,617.00	1,333,537.00	(2,080.00)
TOOLS,EQUIPMENT, SUPPLIES	45,000.00	45,000.00	35,375.96	(9,624.04)	45,000.00	45,000.00	0.00
UTILITY COSTS	31,690.00	31,690.00	31,816.96	126.96	31,690.00	31,690.00	0.00
LEGAL AND PROFESSIONAL FEES	56,000.00	56,000.00	23,552.60	(32,447.40)	56,000.00	13,000.00	(43,000.00)
TRAVEL, TRAINING, EDUCATION	18,750.00	18,750.00	7,188.55	(11,561.45)	18,750.00	21,750.00	3,000.00
CONTRACTS	0.00	0.00	6,784.08	6,784.08	0.00	0.00	0.00
ANIMAL CONTROL	14,200.00	14,200.00	8,415.45	(5,784.55)	14,200.00	10,200.00	(4,000.00)
REPAIRS AND MAINTENANCE	20,000.00	20,000.00	19,776.02	(223.98)	20,000.00	15,000.00	(5,000.00)
VEHICLE COSTS	18,000.00	18,000.00	9,174.88	(8,825.12)	18,000.00	18,000.00	0.00
INSURANCE AND LICENSES	33,900.00	33,900.00	43,027.88	9,127.88	33,900.00	41,323.00	7,423.00
ADMINISTRATION/OFFICE COSTS	19,100.00	19,100.00	12,223.22	(6,876.78)	19,100.00	18,100.00	(1,000.00)
OTHER EXPENSE	8,090.00	8,090.00	4,783.52	(3,306.48)	8,090.00	(2,287.00)	(10,377.00)
INTEREST ON LONG TERM DEBT	11,407.00	11,407.00	11,659.85	252.85	11,407.00	10,488.00	(919.00)
Total Expense	2,078,972.00	2,078,972.00	1,936,771.24	(142,200.76)	2,078,972.00	2,097,621.00	18,649.00

TOWN OF COCHRANE VARIANCE ANALYSIS

	2020 BUDGT vs 2019 BUDGET		
	2019 BUDGET	2020 BUDGET	VARIANCE
Protective Services and Planning	\$2,078,982	\$2,097,621	\$18,639
LABOUR	\$ 467,218	\$ 541,840	\$ 74,622
MATERIALS AND EXPENSES (NON LABOUR)	\$ 1,611,764	\$ 1,555,781	\$ (55,983)
			\$ 18,639

LABOUR HIGHLIGHTS

CPI Increase	\$	8,000
NEW CONTRACT POSITION - Fire Prevention Officer/Evacuations Coordinator \$90K, will be 100% funded from Evacuation Revenues	\$	90,000
remove student <u>if NEW POSITION</u> approved	\$	(10,500)

2019 BUDGET included 3 Full Time Equivalent Positions. 2020 Budgets includes 4 Full Time Equivalent Positions

LABOUR Budget also includes approximately \$100,000 for Volunteer Fire Personnel/Crew

MATERIALS AND EXPENSES HIGHLIGHTS

OPP Contract Costs - 2020 estimates = small increase	\$	1,000
removed 2019 one time/non recurring costs PROFESSIONAL FEES - 2019 Budget includes	\$	(40,000)
Insurance - Premium Increase and Allocation Methodology Shift	\$	8,000

CHANGES DURING 2020 BUDGET DELIBERATION PROCESS

Council requested each department provide options and impact for 5% target reduction. Council approved the following changes:

Adjust Various Account Lines to reflect historical averages/declining trends. RIDE Program Costs -\$2K, Policing Board Training -\$2K. Planning Dept Legal Fees -\$3K, Animal Control - \$4K, Maintenance -\$5K, Advertising - \$2K, Emergency Preparedness -\$1K		-19,000
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**TOWN OF COCHRANE
RECREATION BUDGET**

For Period Ending 31-Dec-2019

GENERAL FUND	CURRENT YEAR	CURRENT YEAR	CURRENT YEAR	VARIANCE	CURRENT YEAR	NEXT YEAR	VARIANCE
	ANNUAL BUDGE	PRORATED BUDGET	YTD ACTUAL	YTD ACTUAL TO BUDGET	ANNUAL BUDGET	ANNUAL BUDGET	NEXT YR BUDGET VS LAST
Revenue							
ARENA REVENUES	(148,000.00)	(148,000.00)	(128,319.66)	19,680.34	(148,000.00)	(150,000.00)	(2,000.00)
POOL REVENUES	(125,000.00)	(125,000.00)	(115,636.71)	9,363.29	(125,000.00)	(126,000.00)	(1,000.00)
FITNESS REVENUES	(62,500.00)	(62,500.00)	(74,935.21)	(12,435.21)	(62,500.00)	(65,500.00)	(3,000.00)
HALL REVENUES	(62,800.00)	(62,800.00)	(78,346.57)	(15,546.57)	(62,800.00)	(83,000.00)	(20,200.00)
OTHER REC REVENUES	(20,600.00)	(20,600.00)	(22,263.10)	(1,663.10)	(20,600.00)	(20,300.00)	300.00
EVENTS REVENUES - EVENTS BY REC DEPT	0.00	0.00	(11,492.59)	(11,492.59)	0.00	(13,500.00)	(13,500.00)
CRUNCH REVENUES	(42,500.00)	(42,500.00)	(22,818.59)	19,681.41	(42,500.00)	(25,000.00)	17,500.00
FUNDING AND GRANTS REVENUE	(31,000.00)	(31,000.00)	0.00	31,000.00	(31,000.00)	(37,500.00)	(6,500.00)
Total Revenue	(492,400.00)	(492,400.00)	(453,812.43)	38,587.57	(492,400.00)	(520,800.00)	(28,400.00)
Expense							
LABOUR COSTS	1,185,164.00	1,185,164.00	1,176,985.16	(8,178.84)	1,185,164.00	1,125,322.00	(59,842.00)
UTILITIES	380,950.00	380,950.00	358,304.37	(22,645.63)	380,950.00	373,700.00	(7,250.00)
INSURANCE & LICENSES	56,600.00	56,600.00	47,104.00	(9,496.00)	56,600.00	52,937.00	(3,663.00)
MATERIALS AND SUPPLIES	65,000.00	65,000.00	50,736.97	(14,263.03)	65,000.00	70,500.00	5,500.00
REPAIRS AND MAINTENANCE - GENERAL	91,000.00	91,000.00	59,319.00	(31,681.00)	91,000.00	82,000.00	(9,000.00)
POOL CHEMICALS - CHLORINE, ETC	21,000.00	21,000.00	14,032.65	(6,967.35)	21,000.00	19,000.00	(2,000.00)
REPAIRS-SPECIFIC(ZAMBONI, ICE PLANT, ET	25,000.00	25,000.00	20,928.16	(4,071.84)	25,000.00	25,000.00	0.00
SERVICE CONTRACTS/PURCHASED SERVICES	32,500.00	32,500.00	34,596.06	2,096.06	32,500.00	30,000.00	(2,500.00)
VEHICLES - OPERATIONS AND MAINTENANCE	4,200.00	4,200.00	3,970.75	(229.25)	4,200.00	5,700.00	1,500.00
EQUIPMENT - NEW AND REPLACEMENT	11,000.00	11,000.00	5,148.13	(5,851.87)	11,000.00	11,000.00	0.00
USE OF OWN EQUIPMENT - ALLOCATION	2,000.00	2,000.00	0.00	(2,000.00)	2,000.00	2,000.00	0.00
FITNESS PROGRAMS-CONTRACTS	10,000.00	10,000.00	12,375.00	2,375.00	10,000.00	11,000.00	1,000.00
TRAVEL, TRAINING, EDUCATION	30,100.00	30,100.00	21,472.99	(8,627.01)	30,100.00	30,300.00	200.00
ITEMS PURCHASED FOR RESALE-BAR/POOL	25,500.00	25,500.00	17,240.82	(8,259.18)	25,500.00	26,000.00	500.00
OFFICE AND ADMINISTRATION	16,250.00	16,250.00	11,592.16	(4,657.84)	16,250.00	17,250.00	1,000.00
INTEREST ON ONG TERM DEBT	85,928.00	85,928.00	87,877.85	1,949.85	85,928.00	87,618.00	1,690.00
CONTRIBUTIONS TO OTHERS	45,000.00	45,000.00	39,005.32	(5,994.68)	45,000.00	30,000.00	(15,000.00)
ADVERTISING	5,000.00	5,000.00	3,366.80	(1,633.20)	5,000.00	6,000.00	1,000.00
OTHER	(19,800.00)	(19,800.00)	7,061.06	26,861.06	(19,800.00)	9,000.00	28,800.00
Total Expense	2,072,392.00	2,072,392.00	1,971,117.25	(101,274.75)	2,072,392.00	2,014,327.00	(58,065.00)
Surplus/Deficit	1,579,992.00	1,579,992.00	1,517,304.82	(62,687.18)	1,579,992.00	1,483,527.00	(86,465.00)
Total GENERAL FUND							

TOWN OF COCHRANE 2020 BUDGET

COMMUNITY SERVICES(RECREATION)	2020 BUDGET vs 2019 BUDGET		
	2019 BUDGET	2020 BUDGET	VARIANCE
RECAP			
REVENUES	\$492,400	\$520,800	\$28,400
EXPENSES	\$2,072,392	\$2,014,327	-\$58,065
NET COST	\$1,579,992	\$1,493,527	-\$86,465
EXPENSE VARIANCE DETAIL			
	\$2,072,392	2,014,327	\$ (58,065)
LABOUR			
MATERIALS AND EXPENSES (NON LABOUR)	\$ 1,185,164	\$ 1,125,322	\$ (59,842)
	\$ 887,228	\$ 889,005	\$ 1,777
			\$ (58,065)

LABOUR HIGHLIGHTS

Cost of Living Increases (Collective Agreement and Management based on CPI)

\$20,000

Lifeguards at the Beach - The 2020 Budget includes the removal of \$45,000 in labour costs, attribute to providing lifeguards at the Commando Lake beach. This would result in a decrease in discretionary service level at this location. The provision of lifeguards at a municipal beach is not a requirement, nor is it a common municipal service

-\$45,000

Both 2019 and 2020 LABOUR BUDGETS include 9 Full Time Equivalent positions, 2 Part Time Positions with hours equivalent to 1.2 FTE, 750 bartender hours for both Commando Park and THEC needs, 8 960 hours, or 10 part time positions for pool and beach support. 45% of the costs for the General Maintenance position is also included in the Recreation budget.

MATERIALS AND EXPENSES HIGHLIGHTS

CONTRIBUTIONS TO OTHERS - Seniors Clubs Grant – policy rescinded in spring 2019, therefore remove 2019 budget allocation of \$20,000.

-\$20,000

CONTRIBUTIONS TO OTHERS - Community Partnership Policy – new policy – 1 application for review

\$5,000

CONTRIBUTIONS TO OTHERS – eliminate funds to Special Events since self-sustainable program

-\$15,000

< reinstated during Council review

UTILITIES - THEC Natural Gas – trending lower unit cost of commodity

-\$10,000

UTILITIES - Department included new utility costs of \$12,000 for the Splashpad. This was removed during Senior Management review stage as it will likely not be built for the full summer usage period

CHANGES DURING 2020 BUDGET DELIBERATION PROCESS

Council requested each department provide options and impact for 5% target reduction. Council approved the following changes:

Adjust Various Account Lines to reflect historical averages/declining trends. Building R&M \$3K, Pool Chemicals \$2K

-5,000

Reduce Pool Hours in the Summer

-18,000

Close Pool in late spring for 4 weeks for annual maintenance

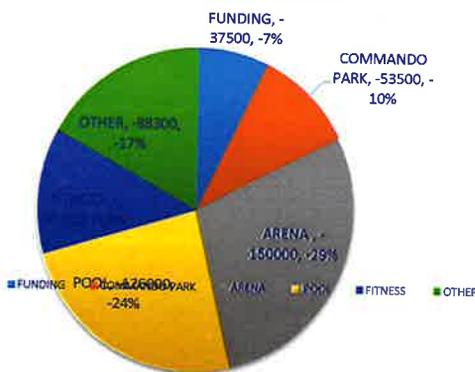
-8,000

Reduce Customer Service Hours - eliminate 1.5 hrs in am and 1.5 hrs in PM = savings \$15K labour Install Card Access to the gym - would require \$7K system cost.

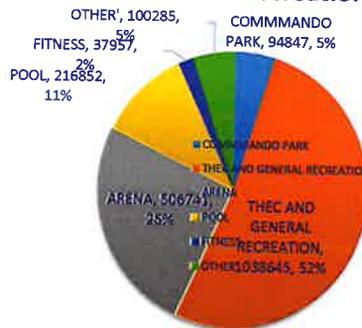
-15,000

-\$46,000

Rec Revenues



Recreation Costs



TOWN OF COCHRANE
PUBLIC WORKS- MUNICIPAL OPS - BUDGET

For Period Ending 31-Dec-2019

GENERAL FUND	CURRENT YEAR	CURRENT YEAR	CURRENT YEAR	CURRENT YEAR	CURRENT YEAR	NEXT YEAR - 2020	CHANGE IN BUDGET
	ANNUAL BUDGE	YTD BUDGET PRORATED	YTD ACTUAL	YTD VARIANCE	ANNUAL BUDGET	ANNUAL BUDGET	2020 FROM 2019
Expense							
LABOUR	1,627,533.00	1,627,533.00	1,672,044.27	44,511.27	1,627,533.00	1,570,802.00	(56,731.00)
CONTRACTS	361,288.00	361,288.00	373,854.68	12,566.68	361,288.00	366,288.00	5,000.00
EQUIPMENT USE COSTS -OM & A	217,000.00	217,000.00	250,761.73	33,761.73	217,000.00	236,500.00	19,500.00
MATERIALS & EXPENSES	200,750.00	200,750.00	168,647.06	-32,102.94	200,750.00	175,750.00	(25,000.00)
UTILITIES	163,640.00	163,640.00	174,104.39	10,464.39	163,640.00	167,640.00	4,000.00
HIRED EQUIP/PURCHASED SERVICES	9,000.00	9,000.00	24,063.58	15,063.58	9,000.00	14,000.00	5,000.00
REPAIRS AND MAINTENANCE-EQUIP/BUILDING	172,800.00	172,800.00	189,932.09	17,132.09	172,800.00	181,800.00	9,000.00
TOOLS AND EQUIPMENT, NEW AND REPLACEME	12,000.00	12,000.00	6,487.29	-5,512.71	12,000.00	12,500.00	500.00
ROAD REPAIRS AND SUPPLIES	159,000.00	159,000.00	119,112.96	-39,887.04	159,000.00	125,000.00	(34,000.00)
INSURANCE AND LICENSES	82,900.00	82,900.00	77,677.40	-5,222.60	82,900.00	82,912.00	12.00
PROFESSIONAL FEES	32,750.00	32,750.00	36,605.76	3,855.76	32,750.00	27,750.00	(5,000.00)
ADMINISTRATION AND OFFICE, MISC	20,910.00	20,910.00	33,838.22	12,928.22	20,910.00	16,710.00	(4,200.00)
TRAVEL, TRAINING, EDUCATION	22,350.00	22,350.00	13,055.90	-9,294.10	22,350.00	20,250.00	(2,100.00)
INTEREST EXPENSE	131,716.00	131,716.00	132,348.78	632.78	131,716.00	146,896.00	15,180.00
OTHER	0.00	0.00	41,480.01	41,480.01	0.00	(10,000.00)	(10,000.00)
FUTURE CLOSING COSTS	30,000.00	30,000.00	12.00	-29,988.00	30,000.00	30,000.00	0.00
TRANSFER TO RESERVES	118,000.00	118,000.00	117,996.00	-4.00	118,000.00	151,000.00	33,000.00
Total Expense	3,361,637.00	3,361,637.00	3,432,022.12	70,385.12	3,361,637.00	3,315,798.00	(45,839.00)

TOWN OF COCHRANE 2020 BUDGET

2020 BUDGET vs 2019 BUDGET		
2019 BUDGET	2020 BUDGET	VARIANCE

MUNICIPAL OPERATIONS/PUBLIC WORKS	\$3,361,637	\$3,315,798	-\$45,839
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EXPENSE VARIANCE DETAIL

			-\$45,839
LABOUR	\$1,627,533	\$1,570,802	-\$56,731
MATERIALS AND EXPENSES (NON LABOUR)	\$1,734,104	\$1,744,996	\$10,892
			-\$45,839

LABOUR HIGHLIGHTS

Remove 2019 non recurring extra costs for retirees and accrued vacation	-\$75,000
Cost of Living Increases (Collective Agreement and Management based on CPI)	\$86,000

LABOUR BUDGETS include 12 Full Time positions for Operations (Equipment Operators, Coordinators and Mechanics) and 0.75 of an FTE in spare board. It includes \$100,000 in overtime wages, primarily winter control driven. And it includes 1 FTE Operations Clerk position and 50% of the labour costs for 3 Supervisor Support employees (Director, Assistant Director and Engineering Technician). 20% of the costs for the General Maintenance position is also included in this budget . There are 5 student positions included here as well with a total cost of \$70,000.

MATERIALS AND EXPENSES HIGHLIGHTS

One Time Costs - 3 Bridge Repairs - budgeted in 2019, did not occur, will transfer to 2020 budget = \$25,000, no change in budget then	\$0
Crack Sealing - remove 2019 One Time Extra Costs of \$35K, 2019 budget was \$50K, annual recurring now \$15K	-\$35,000
Interest Expense represent interest on borrowings for Equipment and Road Projects, The increase in 2020 budget is driven by the the purchase of a new tandem/plow in 2019 and Sweeper in 2018	
Transfer to reserves represents the transfer of the annual revenues collected for the Environmental Fee, to a Reserve. This Reserve will fund future closing and expansion costs of the Landfill.	

CHANGES DURING 2020 BUDGET DELIBERATION PROCESS

Council requested each department provide options and impact for 5% target reduction. Council approved the following changes:

Adjust Various Account Lines to reflect historical averages/declining trends. Small Tools\$1K, Garage R&M \$4K, Advertising \$1K, Culverts \$5K, Airport \$1.5K, Landfill Topo Survey \$5K, Misc Materials and Supplies & Utilities Adjustments \$10K	-27,500
Funds for Master Servicing Study/Plan - Infrastructure Services (2020 set aside in reserve with spending/work to occur in 2021)	36,000

TOWN OF COCHRANE
HEALTH SERVICES - BUDGET REVIEW

For Period Ending 31-Oct-2019

2020 BUDGET

GENERAL FUND	CURRENT YEAR	CURRENT YEAR	CURRENT YEAR	YTD VARIANCE	CURRENT YEAR	NEW YEAR	CHANGE IN
	ANNUAL BUDGE	PRORATED BUDGET	ACTUAL YTD		BUDGET 2019	BUDGET 2020	BUDGET
Expense							
LABOUR							
CEMETARIES	10,350.00	8,625.00	10,900.02	2,275.02	10,350.00	10,272.00	(78.00)
Total LABOUR	10,350.00	8,625.00	10,900.02	2,275.02	10,350.00	10,272.00	(78.00)
MATERIALS AND SUPPLIES							
CEMETARIES	10,400.00	8,666.67	11,320.49	2,653.82	10,400.00	16,081.00	5,681.00
Total MATERIALS AND SUPPLIES	10,400.00	8,666.67	11,320.49	2,653.82	10,400.00	16,081.00	5,681.00
PURCHASED SERVICES/CONTRACT							
PORCUPINE HEALTH UNIT	167,941.00	139,950.83	140,330.00	379.17	167,941.00	171,300.00	3,359.00
AMBULANCE - CDSSAB	405,462.00	337,885.00	338,970.00	1,085.00	405,462.00	413,571.00	8,109.00
Total PURCHASED SERVICES/CONTRACT	573,403.00	477,835.83	479,300.00	1,464.17	573,403.00	584,871.00	11,468.00
INTEREST ON LTD							
CATHOLIC CEMETARY	2,390.00	1,991.67	2,032.84	41.17	2,390.00	2,146.00	(244.00)
Total INTEREST ON LTD	2,390.00	1,991.67	2,032.84	41.17	2,390.00	2,146.00	(244.00)
Total Expense	596,543.00	497,119.17	503,553.35	6,434.18	596,543.00	613,370.00	16,827.00

TOWN OF COCHRANE

2020 BUDGET

2020 BUDGET vs 2019 BUDGET		
2019 BUDGET	2020 BUDGET	VARIANCE

HEALTH SERVICES (PORCUPINE HEALTH UNIT , LAND AMBULANCE and CEMETARIES)	\$596,543	\$613,370	\$16,827
LABOUR (Cemeteries)	\$ 10,350	\$ 10,272	\$ (78)
<u>PARTNERS FOR SERVICE - PURCHASED/CONTRACTED SERVICES</u>			
PORCUPINE HEALTH UNIT	\$ 167,941	\$ 171,300	\$ 3,359
LAND AMBULANCE SERVICES - CDSSAB	\$ 405,462	\$ 413,571	\$ 8,109
MATERIALS AND EXPENSES (NON LABOUR)	\$ 10,400	\$ 16,081	\$ 5,681
INTEREST ON LONG TERM DEBT	\$ 2,390	\$ 2,146	\$ (244)
			\$ 16,827

HIGHLIGHTS

Labour consists of allocation of Municipal Operations Field Crew - allocation represents historical average time/hours spent maintaining the cemeteries. Historically this does not include the time spent by the summer students on lawn care, since summer students costs have been captured under PARKS (Memorial Park category).

PORCUPINE HEALTH UNIT - The Municipality has not received the 2020 Allocation Notice yet. As such this budget includes an estimated 2% increase over the prior years budget.

LAND AMBULANCE - CDSSAB - The Municipality has not received the 2020 Allocation Notice yet. As such this budget includes an estimated 2% increase over the prior years budget.

MATERIALS AND EXPENSES - Increase for new materials required with Columbarium service. Plaque costs are included as part of the fees.

INTEREST ON LONG TERB DEBT - This represents debt incurred for the purchase of additional cemetery land at the Catholic Cemetery in 2013 and the purchase and installation of two coumbariums in 2018 at each the Cvc and Catholic Cemeteries.

TOWN OF COCHRANE 2020 BUDGET

2020 BUDGET vs 2019 BUDGET		
2019 BUDGET	2020 BUDGET	VARIANCE

COCHRANE CHILD CARE CENTRE

RECAP

REVENUES	\$1,323,355	\$1,603,463	\$280,108
EXPENSES	\$1,406,105	\$1,686,213	\$280,108
NET COST - OPERATIONS	\$82,750	\$82,750	\$0

Loan for Infant Section - annual repayment

TOTAL NET COST	\$17,250	\$17,250	
	\$100,000	\$100,000	

HISTORY

Several years ago CDSSAB arranged for us to open a second location - at the French Catholic School, known as the Franco Site/Centre. This was 2012' ish around. Since then, from its inception to late 2017, CDSSAB would provide sustainability funding, over and above the annual operating grant, for any deficit incurred at the Franco Site. In the fall of 2017, CDSSAB did a rework of its funding and fee recommendation, as part of a strategy to increase utilization. See diagram below. So we lowered the user fees, CDSSAB increased operating grants and the plan was to monitor the results for its effectiveness and to ensure the municipality was not financially disadvantaged by it.

And it appears to have worked – significantly. Good job ☺. But it's costing us more money and as such we are requesting assistance funding the excess 2019 forecast deficit. To keep us whole to our budget/former financial commitment.



2020 BUDGET HIGHLIGHTS

The 2020 Budget includes \$45,000 projected additional revenues from parent fees. A fee increase is expected to come to Council in the near future, with an implementation date of April 1, 2020. The balance of the revenue increase is projected increase to CDSSAB funding

The expenditures increase is primarily labour costs and reflects the increase in staffing needed to service the attendance increases

SEE ATTACHED 2019 PRELIMINARY FINANCIALS AND ANALYSIS OF FINANCIAL AND ATTENDANCE CHANGES

COCHRANE CHILD CARE CENTRE

	2018 ACTUALS	2019 BUDGET	2019 FORECAST ACTUALS	Variance
RECAP				
REVENUES	1,031,329	1,323,056	1,350,659	27,603
EXPENSES	1,131,186	1,423,056	1,542,361	119,305
NET DEFICIT = Subsidized by the Town of Cochrane	-99,857	-100,000	-191,702	-91,702
BY CENTRE				
REVENUES				
Cochrane Child Care - Main Centre	497,302	724,083	733,003	8,920
CCC - Franco Centre	354,397	362,473	381,156	18,683
Dietary (N/A)				0
PRC	179,630	236,500	236,500	0
	1,031,329	1,323,056	1,350,659	27,603
	0	0	0	0
EXPENSES				
Cochrane Child Care - Main Centre	506,042	566,096	743,035	176,939
CCC - Franco Centre	343,241	535,700	547,021	11,321
Dietary	79,599	72,917	71,185	-1,732
PRC	202,304	248,343	181,119	-67,224
	1,131,186	1,423,056	1,542,361	119,305
	0	0	0	0
NET REVENUES VS EXPENSES				
Cochrane Child Care - Main Centre	-8,740	157,987	-10,032	-168,019
CCC - Franco Centre	11,156	-173,227	-165,866	7,361
Dietary	-79,599	-72,917	-71,185	1,732
PRC	-22,674	-11,843	55,381	67,224
	-99,857	-100,000	-191,702	-91,702

The Main Centre saw a 38% increase in Non Subsidized Attendance from 2018 to 2019, and is forecasting another 7% increase to 2020. **ESSENTIALLY NON SUBSIDIZED ATTENDANCE HAS GROWN 75% SINCE 2016.** As part of this we need to recognize that the increase in 2019 is partially attributed to the Infant Room Service being opened in April 2019, and represent approx 600 counts or just over 1/3rd of the 2019 increase at the main centre.

The Franco Centre saw a 56% increase in Non Subsidized attendance from 2017 to 2018, another 15% from 2018 to 2019, and is forecasting another 10% to 2020. **ESSENTIALLY NON SUBSIDIZED ATTENDANCE HAS GROWN 100%, DOUBLED SINCE 2016.**

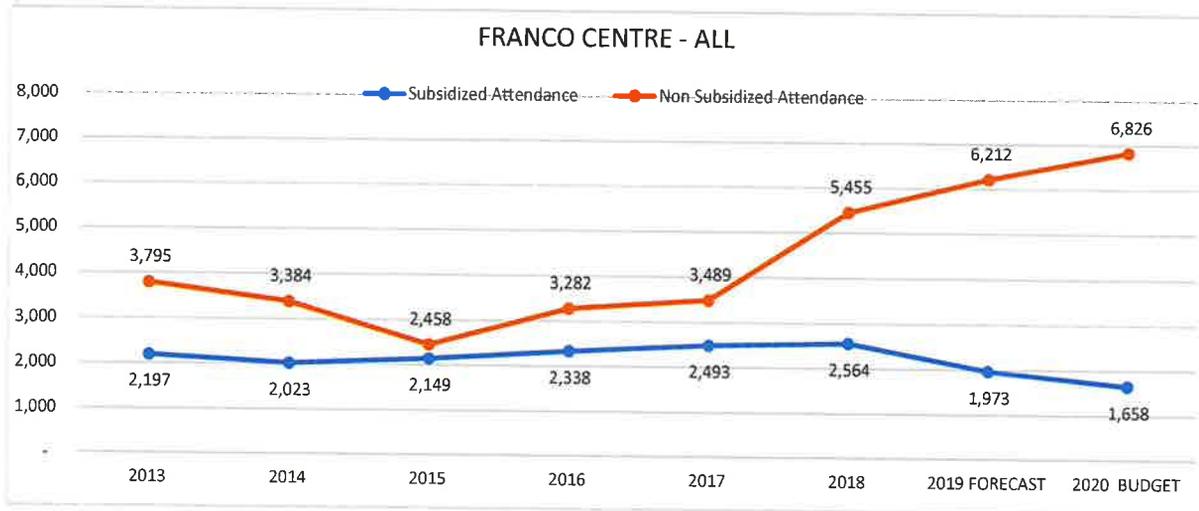
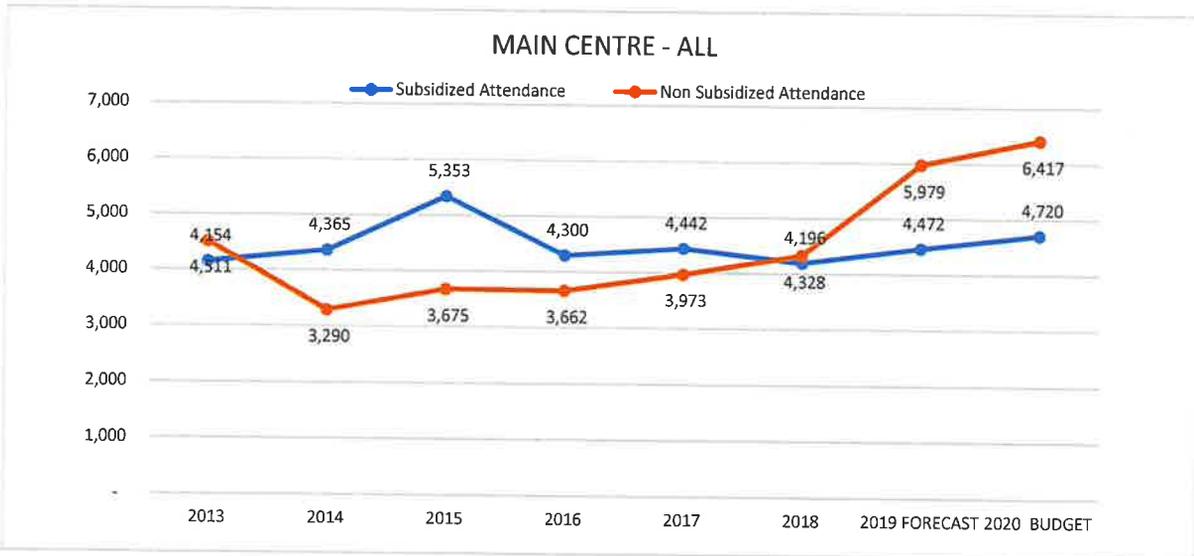
Unit Parent Fees were reduce in October 2017 as part of a strategy to increase utilization. CDSSAB, in turn, increased its operating grants to help offset these fee/revenue reductions.

As a result of the significant increase in utilization, in particular the non subsidized users which is yielding a much lower fee per attendee, the Cochrane Child Care Centre is incurring higher labor costs, in excess of what it is recovering from Parent Fees.

Further, many part time staff now qualify for full time designation, and as such are eligible for benefits, also increasing the hourly staffing costs.

The Main Centre opened its infant room services in April 2019 and CDSSAB did provide additional operating grants in 2019 of \$60K.

Multi year attendance charts are provide below, demonstrating the significant changes in utilization



TOWN OF COCHRANE VARIANCE ANALYSIS

	2020 BUDGET vs 2019 BUDGET		
	2019 BUDGET	2020 BUDGET	VARIANCE
SOCIAL SERVICES (CDSSAB - Ontario Works, Child Care Administration and Social Housing)	\$784,252	\$799,937	\$15,685

CDSSAB MUNICIPAL CONTRIBUTION- The Municipality has not received the 2020 Allocation Notice yet. As such this budget includes an estimated 2% increase over the prior

The 2019 Apportionment is provided below as information:

COCHRANE DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD
Municipal Apportionment by Program
2019 Budget

	2019 %	2019 LEVY	Ontario Works 12.53%	Child Care 5.31%	Land Ambulance 33.82%	Social Housing 49.68%	Corporate Services Adj -1.34%	TOTAL 100.00%
Town of Cochrane	7.15%	\$ 1,230,187	\$ 154,123	\$ 65,341	\$ 416,031	\$ 611,166	\$ (16,474)	\$ 1,230,187

The CDSSAB Housing Department is responsible for the administration and funding of housing, affordable and homelessness programs in the Cochrane District.

The Ontario Works Department provides employment and financial assistance to individuals who comply with the participation requirements intended to assist them in finding and maintaining gainful employment.

The Financial Assistance through the Ontario Works program is calculated based on individual circumstance, and taking into account family size, living arrangements, and income sources and asset levels. The assistance is intended to cover basic living expenses, such as food, clothing, shelter and personal needs items. In addition, specific financial assistance is available to eligible recipients in certain circumstances, including:

- Participation supports for placement and educational activities;
- Health necessities, such as diabetic, surgical and medical supplies;
- Emergency assistance;
- Basic dental and vision care;
- Employment start-up benefits to assist with costs incurred when starting a new job.

Land Ambulance is categorized under municipal HEALTH SERVICES

TOWN OF COCHRANE
LIBRARY BUDGET REVIEW

For Period Ending 31-Dec-2019

GENERAL FUND	CURRENT YEAR ANNUAL BUDGE	CURRENT YEAR YTD BUDGET - PRORATED	CURRENT YEAR YTD ACTUAL	VARIANCE	CURRENT YEAR BUDGET 2019	NEW YEAR BUDGET 2020	CHANGE IN BUDGET
Revenues							
Canada Specific Grants	(8,500.00)	(8,500.00)	(8,070.00)	430.00	(8,500.00)	(8,500.00)	0.00
Ontario Specific Grants	(15,473.00)	(15,473.00)	(13,112.66)	2,360.34	(15,473.00)	(13,253.00)	2,220.00
Library Revenues	(20,000.00)	(20,000.00)	(28,511.48)	(8,511.48)	(20,000.00)	(20,000.00)	0.00
Contribution from Reserves	(3,000.00)	(3,000.00)	0.00	3,000.00	(3,000.00)	(3,000.00)	0.00
Total Revenues	(46,973.00)	(46,973.00)	(49,694.14)	(2,721.14)	(46,973.00)	(44,753.00)	2,220.00
Expenses							
Salaries & Wages	240,070.00	240,070.00	237,952.79	(2,117.21)	240,070.00	237,645.00	(2,425.00)
Benefits	71,150.00	71,150.00	69,833.27	(1,316.73)	71,150.00	67,457.00	(3,693.00)
Training & Development	5,500.00	5,500.00	3,482.86	(2,017.14)	5,500.00	5,500.00	0.00
Programs/Service Costs	29,880.00	29,880.00	26,876.06	(3,003.94)	29,880.00	29,880.00	0.00
Building/Facilities	49,670.00	49,670.00	57,763.02	8,093.02	49,670.00	62,980.00	13,310.00
Materials & Supplies	31,250.00	31,250.00	26,460.38	(4,789.62)	31,250.00	31,250.00	0.00
Transfers to/from Reserves	4,500.00	4,500.00	0.00	(4,500.00)	4,500.00	4,500.00	0.00
Budget Adjustment	(4,889.00)	(4,889.00)	0.00	4,889.00	(4,889.00)	(43,189.00)	(38,300.00)
Total Expenses	427,131.00	427,131.00	422,368.38	(4,762.62)	427,131.00	396,023.00	(31,108.00)
Total Surplus (-)/Deficit	380,158.00	380,158.00	372,674.24	(7,483.76)	380,158.00	351,270.00	(28,888.00)

TOWN OF COCHRANE 2020 BUDGET

2020 BUDGET vs 2019 BUDGET			
2019 FINAL BUDGET	2019 BUDGET - allocation of Council Budget Reduction \$25K	2020 BUDGET	VARIANCE

COCHRANE LIBRARY BOARD

RECAP

REVENUES

USER FEES

\$15,000	\$20,000	\$20,000	\$0
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FUNDING AND GRANTS (included in Provincial and Federal Funding lines on Revenue Recap)
TRANSFER FROM LIBRARY RESERVES

\$23,973	\$23,973	\$21,753	-\$2,220
\$3,000	\$3,000	\$3,000	\$0
\$41,973	\$46,973	\$44,753	

EXPENSES

TRANSFER TO RESERVES

\$418,925	\$422,631	\$391,523	-\$27,402
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NET COST

\$4,500	\$4,500	\$4,500	\$0
\$381,452	\$380,158	\$351,270	-\$27,402

LABOUR HIGHLIGHTS

Cost of Living Increases (Collective Agreement and Management based on CPI) \$6,000

MATERIALS AND EXPENSES HIGHLIGHTS

In 2018, administration reviewed its methodology for the allocation of General Liability and Property Insurance to the various departments. As a result, for 2019 and 2020 budget year financial reports will show a shift in insurance expense between departments, some increasing and some decreasing. Share of Insurance costs increased for General Government, Child Care, and Library while offsetting decreases are shown for the Water and Wastewater Department, Recreation and Municipal Operations. \$13,000

BUDGET ADJUSTMENT

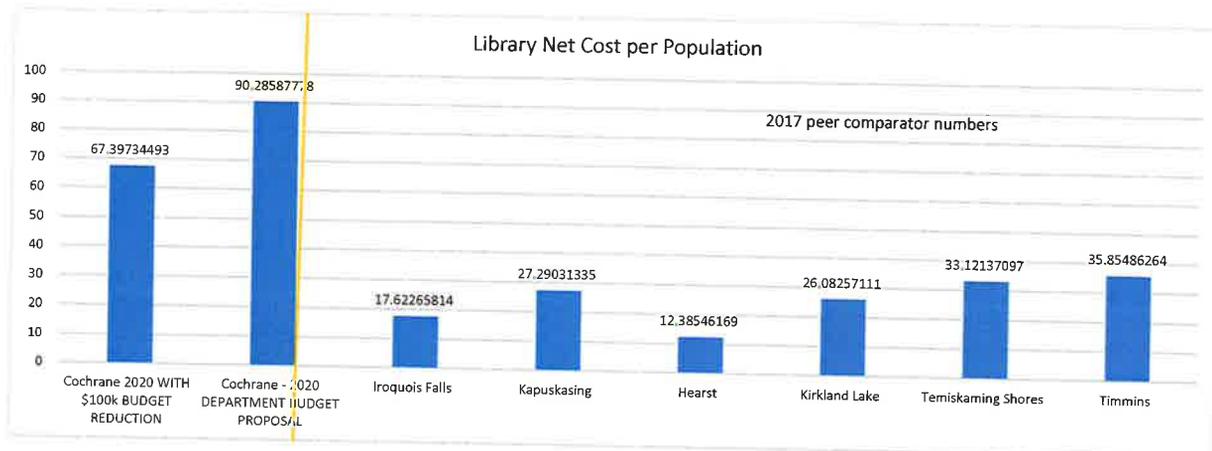
~~-\$100,000~~ -\$40,000

This budget is proposing a significant reduction to the annual operating grant/subsidy that the Municipality makes to the Cochrane Library Board.

Peer Comparator reviews suggest that our cost per household for library services is significantly higher. This has been reported to Council over the past several budget processes and as part of the 2016 KPMG Review The town recognizes that our Cochrane Library is a valuable service that provides services beyond the core scope of its mandate. The Town expects that the reductions will occur in service levels and savings will need to be found in staffing levels and hours of services. The town will work with the library in finding the best ways to operate within a reduced budget.

CHANGES DURING 2020 BUDGET DELIBERATION PROCESS

Council reduced the proposed reduction from \$100,000 to \$40,000.



TOWN OF COCHRANE 2020 BUDGET

	2020 BUDGET vs 2019 BUDGET		
	2019 BUDGET	2020 BUDGET	VARIANCE
POLAR BEAR HABITAT			
RECAP			
REVENUES			
EXPENSES	\$507,500	\$375,000	-\$132,500
NET COST	\$933,105	\$775,000	-\$158,105
	\$425,605	\$400,000	-\$25,605

OVERALL - the 2020 Municipal Budget includes a \$400,000 contribution to fund the net operating budget of the Cochrane Polar Bear Habitat.

REVENUE HIGHLIGHTS

2019 Budget included \$112,500 in Federal and Provincial Funding for the Feasibility Study). Therefore remove this non recurring item for 2020 -\$112,500

2019 Budget also included \$20,000 in Revenues for the Annual GALA Fundraiser. This event was taken over by the Canadian Polar Bear Habitat Board in 2019 and therefore is removed from the 2020 municipal budget -\$20,000

EXPENSE HIGHLIGHTS

2019 Budget included \$125,000 in consultant costs for the Feasibility Study, offset by 90% funding, or \$125,000. Therefore remove this non recurring item for 2020 -\$125,000

2019 Budget also included \$20,000 in Expenses for the Annual Gala Fundraiser (\$10K in expenses and a projected net profit of \$10K to be transferred to the reserve). This event was taken over by the Canadian Polar Bear Habitat Board in 2019 and therefore is removed from the 2020 municipal budget -\$20,000

TOWN OF COCHRANE
 RENTAL PROPERTIES

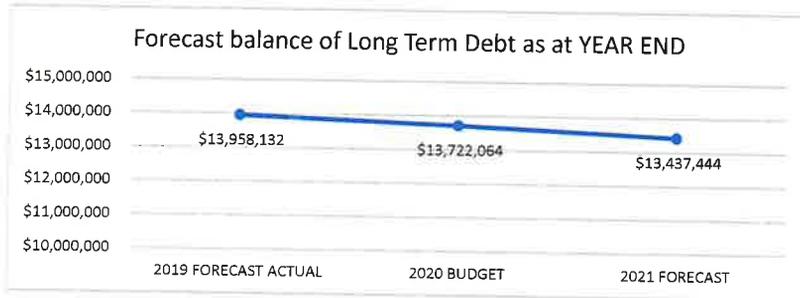
For Period Ending 31-Oct-2019

2020 BUDGET

GENERAL FUND	CC1	CC2	CC3	CURRENT YEAR	NEXT YEAR	CHANGE IN BUDGET
				ANNUAL BUDGET	ANNUAL BUDGET	
Revenue						
REVENUES						
1-3-1600-7160 Rents	DETOFF			(25,949.00)	(26,598.00)	(649.00)
1-3-1600-7180 Rents	LANDLE			(35,961.00)	(36,680.00)	(719.00)
1-3-1600-7160 Rents	NATGRO			(371,644.00)	(378,144.00)	(6,500.00)
Total REVENUES				(433,554.00)	(441,422.00)	(7,868.00)
EXPENSES						
1-4-8203-2040 RENTALS - Water/Sewer				0.00	1,000.00	1,000.00
1-4-8203-2065 RENTALS- PROPERTY T				36,286.00	37,630.00	1,344.00
1-4-8203-2400 RENTALS-Repairs and Ma				10,000.00	10,000.00	0.00
1-4-8203-4020 RENTALS-Insurance				13,500.00	15,050.00	1,550.00
1-4-8203-7821 RENTALS - Interest on LT				11,714.00	11,063.00	(651.00)
Total EXPENSES				71,500.00	74,743.00	3,243.00
Surplus/Deficit						
Total GENERAL				(362,054.00)	(366,679.00)	(4,625.00)

TOWN OF COCHRANE 2020 BUDGET

	Multi year forecast		
	2019 FORECAST ACTUAL	2020 BUDGET	2021 FORECAST
LONG TERM DEBT (excludes affiliate debt)			
BALANCE AS AT beginning of the YEAR	\$ 12,820,208	\$ 13,958,132	\$ 13,722,064
Repayment of debt during the year	\$ (837,300)	\$ (986,068)	\$ (1,034,620)
Balance before new borrowing	\$ 11,982,908	\$ 12,972,064	\$ 12,687,444
NEW LTD - borrowing - by Dec 31 or early Jan 2020, for 2018/19 financed capital	\$ 1,975,224	\$ 750,000	\$ 750,000
Forecast balance of Long Term Debt as at YEAR END	\$ 13,958,132	\$ 13,722,064	\$ 13,437,444



Integration of Strategic Plan Directives

FISCAL HEALTH – A key item identified in Council's 2020 Strategic Plan!

Keep Our Debt Low

We want to work toward the lowest debt possible with a target of zero. We will focus on small incremental changes that make a difference in peoples lives. Not mega projects built with "free" money.

The 2020 Budget includes a multi-year plan to reduce the Municipal Debt by:

- Limiting new ANNUAL borrowing to \$750,000 (reduced from 2019 long term annual borrowing plan of \$1 million) This will reduce the municipal debt by \$400,000 by the end of 2020. If this limit is maintained for 2021 and 2022, the debt will be reduced by \$1.3 million by the end of 2022. 2018 year end municipal debt (excluding affiliate debt) is
- Implement a 0.5% tax additional increase, each year for the next 3 years, allocated specifically to fund current year capital expenditures. Currently the annual budget provides for only \$100,000 per year in "own source" funds to be used to pay for capital expenditures. A 0.5% increase for each of the next three years will bring this annual transfer to capital needs to \$210,000 annually as of 2022, from the current \$100,000.

THESE TWO COMPONENTS WILL REDUCE THE RELIANCE ON DEBT TO FUND OUR CAPITAL INFRASTRUCTURE NEEDS and GENERATE INCREASE IN "OWN SOURCE" FUNDS FOR THIS PURPOSE.

2020

Economic Development Action Plan - DRAFT



Table of Contents

Executive Summary	2
Partnerships & Memberships	3
<i>Northeast Community Network (NeCN)</i>	3
<i>Northeastern Ontario Tourism (NeOnt) Product Development</i>	3
<i>Northern Ontario Showcase at Prospectors & Developers Association of Canada (PDAC) International Conference</i>	3
<i>Aventure Nord Marketing – Phase 3</i>	4
<i>Building the World’s Best Snowmobiling Destination (WBSD)</i>	4
Special Projects	5
<i>Cochrane Transit</i>	5
<i>Ontario's Main Street Revitalization (AMO)</i>	5
<i>Doable Neighbourhood Project</i>	5
<i>Community Improvement Plan</i>	6
Marketing (urban centre migration).....	7
<i>Marketing Initiatives</i>	7
<i>Skilled Labour Attraction</i>	7
<i>Investment Attraction</i>	7
<i>Tourism</i>	7
<i>Promotional Items</i>	8
Administrative & Other Duties	9

Executive Summary

The following document will be presented to the Economic Development Steering Board (hereon in referred to as the Board) as a working document. Once approved by the Board, in its final form, the document will set the priority areas and this year's specific direction for the Economic Development Department (hereon in referred to as the Department).

The 2020 Action Plan identifies many initiatives within the four chosen categories: Partnerships & Memberships, Special Projects, and Marketing. Initiatives found within the action plan derive mainly from the strategic plan or another authoritative document that has been approved by Council or the Board in prior years.

The Action Plan accounts for all budgeted items, which includes grant applications, project implementation, marketing, regional membership fees for regional/partner projects and administrative costs to the Department & the Board. Please note this Action Plan does not take into account additional responsibilities of the CAO or EDO's role, such as business development & support, networking, partnership building & support, administrative support to the Board and/or Council.

The Action Plan will give a brief synopsis of the various projects, identifying funding sources, key goals and key budgetary summaries.

Partnerships & Memberships

Northeast Community Network (NeCN)

Goal: Propel regional economic development initiatives

The NeCN is the economic development body for the region of Northeastern Ontario encapsulating all communities on the Hwy 11 Corridor from Temiskaming Shores to Hearst including Timmins. The involvement of the department is essential to ensure the success of this regional economic development arm. The NeCN works to propel growth & development in the agriculture, forestry, mining, energy & tourism industries.

Since January of 2019 the EDO has been a director on the NeCN Board representing Cochrane and has been sitting on the Board with the role of Secretary for the NeCN Executive Committee since May 2019.

Total budget for the project: \$ 1,500.00
Membership Fee (based on 2019): \$1,330.25

Northeastern Ontario Tourism (NeOnt) Product Development

Goal: Have a presence through our Regional Tourism Organisation; Increase visibility of Cochrane attractions

This partnership fee allows the Town of Cochrane to market various tourism attractions at a reduced rate by being a NeOnt partner. NeOnt is the regional tourism organisation for our region. It works a lot towards marketing the region's tourism activities. Other opportunities exist in being a partner, for example creating packages and utilising NeOnt's presence online to promote and sell packages. Efforts will need to be made by the department to maximize the use of this partnership. In recent years other departments with tourism related activities have not been leveraging the benefits and incentives offered by NeOnt. Currently, the EDO is continuously speaking with the Tourism Committee and tourism stakeholders looking to partner up and create packages to be promoted through NeOnt. Since June 2019, The EDO has been a Director on the NeOnt Board.

Total budget for the project: \$2,800.00
Membership Fee (based on 2017): \$2,569.44

Northern Ontario Showcase at Prospectors & Developers Association of Canada (PDAC) International Conference

Goal: Promote local mining supply businesses

The Northern Ontario Mining Showcase (NOMS) aims to give northern mining suppliers the opportunity to increase partnerships and sales with mining companies at PDAC. The EDO has already begun

recruitment for the 2020 NOMS showcase and hopes to have at least 2 local businesses present at the show. Cochrane has been a partner for the NOMS since its inception in 2013.

PDAC NOMS Sponsorship: \$2,000.00

Aventure Nord Marketing – Phase 3

Goal: Increase awareness of power sports tourism in our community & region

This project is a regional partnership among 5 francophone northern communities including: Cochrane, Smooth Rock Falls, Kapuskasing, Hearst and Dubreuilville. This regional project aims to develop a marketing strategy to attract francophone power sports enthusiasts to the region; primarily from the Quebec tourist market. Our francophone region is mostly unknown to this market, yet we have a product that they can benefit from. This project looks to fill this gap in the tourism industry. The first phase of this project was completed in June 2016, the second phase was completed in April of 2019, and the third phase is forecasted to start in 2020.

Total budget for the project: \$ 371,070.00
Unconfirmed Funding (TNO/OTMPC): \$80,000.00
Unconfirmed Funding (FedNor): \$175,070.00
Unconfirmed Funding (NOHFC): \$100,000.00
Confirmed Funding (Other Partners): \$16,000.00
Department partner share: \$2,000.00

Building the World's Best Snowmobiling Destination (WBSD)

Goal: To become the best snowmobiling destination of the world

This regional project undertaken by Destination Northern Ontario and is in its initial stages of being implemented. Following the completion of the study, the Destination Northern Ontario assumed a leadership role in order to implement the project. Destination Ontario has confirmed \$444,000 of funding to be used for this 3-year business with the goal of making this region the World's Best Snowmobiling Destination. The EDO has a position on the project committee and will ensure that Cochrane's interest are made clear during the process of this project.

Total budget for the project: \$444,000 over three years (Budgeted in 2019)
Department share: \$5,000 over three years (Budgeted in 2019)
2020 Department Share: \$1,666

Special Projects

Cochrane Transit

Goal: Increase local connectivity; Planning around people not cars; Considering all ages when improving amenities

The Cochrane Transit project aims to put in place a public transit system in the Town of Cochrane as a complementary service to the Town of Cochrane's accessibility van.

Although attempted to have a project launch in 2017, the Town was unsuccessful at securing a local operator. As a result, the team looks to re-evaluate the current model and present an adjusted plan or recommendation to Council by March 2020.

Confirmed funding (PTIF): \$57,793.00
Confirmed Community Transportation Grant: \$500,000.00

Ontario's Main Street Revitalization (AMO)

Goal: Investment attraction & retention, Beautifying the Downtown Core

AMO provided a one-time payment of \$42,352.76 for eligible projects such as CIP i.e. commercial façade improvements, accessibility enhancements, structural improvements to buildings (building code upgrade), Signage/Wayfinding, streetscaping and landscape improvements, and/or marketing plan implementation.

In 2019 \$30,000 of this had been dedicated to the CIP Applicants. All of these funds were allocated to each applicant in the CIP. Approximately 9 applicants applied to our incentive programs, 11 financial incentive programs were rewarded (with conditions). The other 12,352.75 will go towards signage, streetscaping, and/or landscaping in the downtown. The funds for applicants of the CIP that do not complete their projects by the end of January 2020 will go towards the signage, streetscaping, and/or landscaping in the downtown.

Total budget remaining for the project: \$12,352.00
Department Share: \$0.00

Doable Neighbourhood Project

Goal: Consider all ages when improving amenities

The Doable Neighbourhood Project (DNP) aims to increase community engagement while creating social spaces and providing methods to live an active lifestyle. For 2020, going forward the Department will investigate application opportunities for funding DNP projects. In order to leverage more funds from the requested budgeted amount the EDO will explore funding opportunities as they become available. In 2020, the department will hire a Summer Student. The DNP will be focusing on increasing the presence and accessibility of winter programming, promoting arts & culture in the community, as well as implementing previous programs such as the bike & book share, pop up pianos, watercraft rentals, snowshoes and slip & slide. In 2018 a goal that was not achieved was to wrap the storage trailer at the beach to increase promotion of the programs, this will be moved to be a focus for 2020.

Total budget for the project: \$10,000.00

Community Improvement Plan

Goal: Investment attraction & retention

This project aims to administer and fund investment incentives for selected areas within the town of Cochrane in order to stimulate investment and economic growth in the community. The CIP outlines grant and loan frameworks that the municipality can administer for the implementation of the CIP. In 2019, the Department launched the first intake of CIP Applicants. From this the Town of Cochrane received 10 applicants applying for a total of 11 financial incentive programs.

Due to the high amount of interest in the program, the department would like to launch the second intake of applicants for 2020. Targeted area for the CIP is the downtown precinct. The downtown core has been selected as a key area because it is the retail hub for the community and currently has many vacant storefronts.

Total requested budget for the project: \$30,000.00

Marketing (urban centre migration)

This priority looks to leverage marketing to increase an urban centre migration to our community. The ultimate goal is to increase business owners and new residents in the community.

Marketing Initiatives

Goal: Promoting all opportunities for investment and skilled labour attraction in Cochrane; increase brand recognition

The department participates in many marketing initiatives, mainly when it relates to tourism and attraction & retention. The total budget allocation for this will be spread among four different segments: tourism, skilled labour attraction, investment attraction and business support, and Agriculture. See below for a breakdown and further details.

Total budget: \$20,000.00
Department share: \$20,000.00

Skilled Labour Attraction

This is an important component to continue attracting skilled labour to the community. The Department recommends that a minimum of two campaigns. In order to continue the Cochrane Immigration Strategy Implementation for 2020 the goal should be to focus attention on increasing the visibility of Cochrane as a great place to live for immigrants. The Board's Attraction & Retention Committee is currently looking at ways to better Market our Community and Location. The Department is also interested in bringing back the *Welcome To Cochrane* Event for September 2020.

Requested Budget: \$5,000.00

Investment Attraction

Over the last three years, the Town has invested many dollars in revenue generating and development attraction assets, such as the Cochrane Intermodal Terminal (CIT), the Commando Park Project among others. It will be important in the immediate future to promote these new pieces of infrastructure so that they become regionally marketed and utilised; to become a regional hub. Furthermore, the community profile, industrial and commercial land/asset inventory should also be marketed.

Requested Budget: \$5,000.00

Tourism

Tourism is an important sector that the department invests in for marketing. Thus far, the department has relied on building partnerships to leverage funds for tourism marketing campaigns. Even with these partnerships however, the department's budget has run short in the last two years when we look at marketing initiatives for tourism.

Requested Budget: \$5,000.00

Agriculture

Agriculture is also an important sector that the department invests in for marketing. The department has relied on building partnerships to leverage funds for agriculture marketing campaigns as well. The department's budget has run short when we look at marketing initiatives for agriculture. The Department recommends at least two campaigns, such as a Eat Local Campaign and Farming in Cochrane.

Requested Budget: \$5,000.00

Promotional Items

Key Strategic Direction: Promoting Cochrane as a Great Place to Live

Goal: Increase awareness of our community; Create brand recognition

In 2019, \$10,000.00 of the budget has been placed under the Economic Development Department's budget to allow for the purchase of paraphernalia, to increase brand awareness and recognition. In order to continue these branding efforts, the department recommends that the same amount be allocated for 2020, in order to replenish stock of merchandise.

Total budget for the project: \$10,000.00

Administrative & Other Duties

The administrative costs, including travel, training, education and salary, have been omitted from the Action Plan, but will appear in the department's final budget. Costs related to training and education is allocated primarily for the EDO to achieve the Ec.D. Designation through the Economic Development Association of Canada (EDAC) program through the University of Waterloo, which should be completed by December 2018; and to complete the "Primer in Planning Course" delivered by the Association of Municipal Clerks & Treasurers of Ontario (AMCTO) during the upcoming year.

As indicated in the executive summary, activities of the EDO relating to business & community development support, networking, partnership building & support along with administrative support to the Board and/or Council and other departments are omitted from this action plan. This is so for two reasons, to protect the client, for confidentiality purposes and second to avoid redundancy of evident tasks that support our community's new and existing businesses and not for profits. At this time, these are the activities that will occur in 2020 for certain, additional activities may occur depending on demand:

- Achieve the Ec.D. Designation through the Economic Development Association of Canada (EDAC) program
- Minimum of 4 networking opportunities outside the Northeast region.
- Minimum of 4 networking opportunities within the Northeast region.
- Maintains close to 20 partnerships.
- Incorporate the Cochrane Tourism Association and participate in the association as a member.

Recreation, Events and Culture Board - 2020 Work Plan			
Priority/Project	Lead(s)	Date	Details
Cochrane Winter Carnival	Winter Carnival Committee Chairperson - Yvonne Lemieux	Feb 8-18	<ul style="list-style-type: none"> - Committee established for the management of Carnival - Numerous community partnerships developed through involvement in the event and sponsorships - Location: Commando Park (Pavilion & Stage)
Canada Day Celebrations	REC Lead - Myrissa Connors Resource - Jason Boyer	July 3-5	<ul style="list-style-type: none"> - Formation of a committee to focus on expansion of event - continue to keep event 100% to participants - festivities include multiple days of music, food, games, etc. - planned in conjunction with fireworks
Hillcrest Park	Resource - Jason Boyer REC Lead - Shea Henderson	tbd	<ul style="list-style-type: none"> - timeline extended to accommodate review of additional infrastructure to be included - \$10,000 earmarked currently by Board from funds
Splashpad	Resource - Jason Boyer REC Lead - Shea Henderson REC Member - Dan Belisle REC Member - Heather Decevitto	Spring/Summer 2020	<ul style="list-style-type: none"> - Currently at \$100,000 fundraised of \$165000 - \$45,000 is earmarked money from Board funds - grant funding being sought - response to be determined
Summerfest	Summerfest Committee Chair - Shea Henderson/Sue Parton REC Member - Bill Pudim Resource - Jason Boyer/Chantal Joanis	Aug 7-9, 2020	<ul style="list-style-type: none"> - Committee established for the management of Summerfest - 2020: focus on expanding the music component and developing niche - Numerous community partnerships developed through involvement in the event and sponsorships - Location: Commando Park (Pavilion & Stage)
Family Night Programming	Yvonne Lemieux	Periodically during summer	<ul style="list-style-type: none"> - movie night programming in various forms: partnerships with local theatre, "drive in" mode, etc. - funding from Board to support accessibility (free access)
Golf Club Support	REC Lead - Kim Farmer	ongoing	<ul style="list-style-type: none"> - Need to establish a relationship with the club and help find ways to support them and work with them to become more financially sustainable - Golf camp first week of July
Pickle Ball Club	REC Lead - Kim Farmer Resource - Jason Boyer	Summer 2020	<ul style="list-style-type: none"> - Potential creation of new league style sports to be held in the summer - focus on new sports with minimal obstacles to access (equipment, skill level, etc.)
Cochrane Amateur Theatre Troupe	REC Lead - Heather Decevitto	all year	<ul style="list-style-type: none"> - ongoing support of theatre group as they grow to self-sustainability - support includes financial contribution as well as Board involvement
Live at the Lakeside	REC Lead - Shea Henderson REC Member - Sue Parton REC Member - Lynn Mitchell Resource - Jason Boyer Resource - Chantal Joanis	July 3 - August 24 Friday evenings	<ul style="list-style-type: none"> - weekly community gathering event to showcase the north Music - local acoustic musicians Market - coordinated by the Cochrane Farmers' Market Food - rotating vendor (non profit and service clubs) Bar - focus on local breweries, Ontario wines, etc Specials event - variety of special events to engage community - event to remain 100% free to access as a participant
Santa Clause Parade and Festival of Lights	REC Board REC Member - Shea Henderson	November	<ul style="list-style-type: none"> - Christmas parade primarily - goal to develop festival of lights (light displays around town and lake)

Recreation, Events and Culture Board - 2020 Work Plan			
Priority/Project	Lead(s)	Date	Details
Dock system for Lake Commando	Resource - Jason Boyer REC Board	postponed til completion of splashpad	<ul style="list-style-type: none"> - Research into segmented dock system at the lake - Intended to be fully fundraised through events
Cochrane Cricket Club	Bill Heavener REC Member - tbd	summer 2020	<ul style="list-style-type: none"> - new club in Cochrane, focus on engaging new residents to town - funding support from Board to support equipment purchases
Waste Policy	Resource - Tegan McWhirter REC Member - Shea Henderson	January 2020	<ul style="list-style-type: none"> - seek to minimize waste at all REC Board events - provide the means by which other user groups can access enviro-friendly materials - 2020 goals: all major events to implement policy, establish business partner to supply adequate materials
Ontario Snowmobile Oval Races	REC Lead - Shea Henderson REC Member - Sue Parton REC Member - Lynn Mitchell Resource - Jason Boyer Resource - Chantal Joanis	March 2020	<ul style="list-style-type: none"> - cover costs of operating Pavilion to provide shelter for races - provide food and beverages to offset costs
Vandalism Initiative	REC Board	2020	<ul style="list-style-type: none"> - seek out opportunities in collaboration with CSD director to minimize vandalism in the community - partner with local groups to determine initiatives/programs to address concerns
Silver Queen Playground	REC Board	Summer 2020	<ul style="list-style-type: none"> - provide recommendations and potential funds to help redevelop Silver Queen Park - focus on low organization and low cost features
Ski Club Support	REC Board	Spring 2020	<ul style="list-style-type: none"> - seek to support Ski Club with purchase of new groomer for trails with funds
Dance Workshop	REC Lead - Kim Farmer	Spring/Summer 2020	<ul style="list-style-type: none"> - pursuing the creation of a dance-focused workshop for youth - possible partnership with Community Services Department
FOB system	REC Board	2020	<ul style="list-style-type: none"> - support CSD with researching and possible funding of FOB system for THEC gym
Donations Fund	REC Board	All Year (2020)	<ul style="list-style-type: none"> - allocating \$5000 of fundraised dollars to support community groups/non-profits/individuals - funds are meant to support providing opportunities that fit the mandate of the REC Board
Recreation Master Plan	REC Board	2020	<ul style="list-style-type: none"> - collaborate with CSD to research the implementation of a community recreation master plan - plan intended to establish the community wide recreation needs for years to come
Communications Framework	REC Lead - Shea Henderson	2020	<ul style="list-style-type: none"> - develop a information dispersion system for bridging communication between Board and community - could include: social media, newspaper, etc.

Project/Priority	Profit/Loss	Profit/Loss(-)
2020 Opening Balance		\$109,275.00
Splashpad Contribution	-\$20,000.00	-\$45,000.00 (two separate contributions from different years)
Hillcrest Revitalization Contribution	-\$10,000.00	-\$10,000.00
Town Contribution	\$0.00	\$0.00 (revenue not guaranteed until after event)
REC Stabilization Fund	-\$15,000.00	-\$15,000.00
Winter Carnival	\$0.00	-\$5,000.00
Canada Day Celebrations	-\$5,000.00	\$0.00
Summerfest	\$0.00	\$0.00 (revenue not guaranteed until after event)
Donations Fund	\$5,000.00	-\$5,000.00
Outdoor Summer Movies	-\$1,000.00	-\$1,000.00
Santa Clause Parade	-\$1,500.00	-\$1,500.00
Cochrane Cricket Club	-\$1,000.00	-\$1,000.00
Golf Club Revival	\$0.00	\$0.00
Cochrane Amateur Theatre Troupe	-\$1,000.00	-\$1,000.00
Live at the Lakeside	-\$5,000.00	-\$5,000.00 (revenue not guaranteed until after event)
Splashpad Completion		? to be determined based on Town funding
Waste Management Policy		-\$1,000.00
Hillcrest Revitalization		?
Silver Queen Playground		?
Ontario Snowmobile Oval Races		-\$2,000.00
FOB System		? to be determined based on Town funding
Dance Workshop		?
Ski Club Support		? to be determined based on Town funding
REC Master Plan		?
Floating Dock Purchase		\$0.00
Balance		\$16,775.00