

STAFF REPORT

Report #CAO2008-10

To: His Worship the Mayor and Members of Council
From: Jeff Carswell, Chief Administrative Officer
Re: 2008 Budget – Operating Budget – Additional Departments
Date: February 14, 2008

Background:

This report provides additional information on the preliminary operating budgets. At the last meeting, the Fire, Police and Tavistock & District Recreational Facilities Board Preliminary Operating Budgets were not available. This report provides those budgets.

Discussion:

The Fire Department and Tavistock & District Recreation Facilities Board Operating Budgets are similar to last year. The Tavistock & District Recreation Centre is continuing to show a budget with a small surplus that will be applied to capital and/or transferred to reserves. To assist with determining an overall increase, I applied a 5% increase to the Police Budget. The OCPS has indicated the budget will be presented in March, so the amount contained in the preliminary budget is merely an estimate to provide an indication of where the overall budget is. The police portion of the budget represents approximately 46% of the requirement from Taxes, Grants and General Revenues or 30% of taxation.

When all the Operating Budget documents are consolidated with the 2008 Capital contained in the 2008-2012 Five Year Forecast, the overall increase in taxation would be \$393,912. Based on the initial review of the

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Capital Forecast and Operating Budgets, it is hoped Council can understand some of the challenges being faced by the Township with respect to the budget.

The increase can be summarized as follows:

Public Works Operating	\$116,657
Public Works Capital	\$135,000
Fire Capital	(\$43,000)
Tavistock Drainage	\$34,000
Administration	\$35,000
Police	\$65,000
Other Operating & Capital	\$51,255
Total	\$393,912

In reviewing the initial drafts of the budget, there were not significant increases coming from any particular department or any particular project. While the Public Works area is showing a significant increase in the preliminary drafts, it is an area that requires substantial funds to maintain and improve the infrastructure, particularly roads and bridges. Another concern is the lack of increase in the Grants and General Revenues. The Township's OMPF Grant has increased in prior years; however, 2008 is shown the same as 2007. This is based on the information provided to date by the Province. As, well, there is not a significant increase projected in other General Revenues. Even a modest increase in this area of 5% would create about \$80,000 in additional revenue. Without the ability to increase this revenue area, it only leaves Taxation available to fund the increase in expenses. Or, expenses could be decreased, but that would lower service levels and/or cut capital projects.

At this point in time, the budget documents presented to Council, more or less reflect the submissions from the various departments. While I have made some changes to the budgets, they do not drastically change the submissions from the departments.

The next step in the process will be revisions by the CAO. These revisions could include a wide variety of changes, such as cuts, postponements, "fine-tuning", re-arrangement of capital & reserves, financing options, reserve adjustments, and others. Additional reports outlining these proposals will be forthcoming. It is during that time, staff is hoping to start getting some direction from Council on priorities for the 2008 Budget and

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2008-2012 Capital Forecast.

I would also encourage Council and staff to not lose sight of the 5 Year Capital Forecast. At this point in the budget process, it becomes very easy to focus entirely on 2008, especially in the capital forecast. The 2008 Capital is what will affect 2008 taxation; however, I believe the Capital Forecast must be thoroughly reviewed and some format of it endorsed. The Five Year Capital Forecast provides a guide for the future and greatly assists staff with planning.

Recommendation:

1. None to adopt. Request that Council provide feedback on the preliminary operating budget information provided.

Report prepared
and submitted by:



Jeff Carswell, AMCT
Chief Administrative Officer

Operating Budget Details

Account	Description	2007 Actual	2007 Budget	2008 Budget	Budget Change
Fire Department					
Hickson Department					
Revenue					
11-211-021-0513	Miscellaneous Revenue	-13,766	-2,000	-2,500	-500
11-211-021-0576	Donations	-1,100	0	0	0
11-211-021-0952	Contribution from Reserve	0	0	0	0
Total Revenue		-14,866	-2,000	-2,500	-500
Expenses					
11-211-121-1110	Distributed Salaries & Wages	0	0	0	0
11-211-121-1130	Part-time Salaries & Wages	78,395	65,000	70,000	5,000
11-211-121-1135	Salaries & Wages - Training	0	200	0	-200
11-211-121-1150	Vacation, Sick, Stats, Holidays	0	0	0	0
11-211-121-1190	Other Payroll Costs	0	0	0	0
11-211-121-1210	Other Payroll Costs	3,692	3,500	3,500	0
11-211-121-2330	Communications Equipment	3,422	2,000	2,000	0
11-211-121-2380	Departmental Equipment	4,103	4,000	4,000	0
11-211-121-2510	Uniforms	0	100	100	0
11-211-121-2610	Office Supplies	0	75	75	0
11-211-121-3110	Travel/Meals/Conference/Seminars	211	750	750	0
11-211-121-3120	Training & Staff Development	2,747	3,500	3,500	0
11-211-121-3170	Memberships & Publications	80	200	150	-50
11-211-121-3210	Postage & Courier	118	50	50	0
11-211-121-3260	Telecommunications	1,300	1,200	1,300	100
11-211-121-3270	Alarm/Dispatch	0	0	0	0
11-211-121-3420	Building Maintenance	2,615	2,500	2,500	0
11-211-121-3430	Grounds Maintenance	1,353	1,200	1,200	0
11-211-121-3610	Electrical Power	2,190	2,200	2,300	100
11-211-121-3630	Natural Gas	1,965	2,000	2,100	100
11-211-121-3810	Insurance & Licences	2,341	2,500	2,500	0
11-211-131-0513	Misc. Revenue (Smoke Detector)	-100	0	-50	-50
11-211-131-1130	Part-time Salaries & Wages	800	800	1,000	200
11-211-131-1210	Other Payroll Costs	0	50	0	-50
11-211-131-2380	Departmental Equipment	38	500	500	0
11-211-131-2610	Office Supplies	0	100	100	0
11-211-131-2910	Miscellaneous Expenses	74	100	100	0
11-211-132-1130	Part-time Salaries & Wages	1,000	1,000	1,000	0
11-211-132-1210	Other Payroll Costs	0	100	0	-100
11-211-132-2380	Departmental Equipment	1,358	1,000	1,000	0
11-211-132-2610	Office Supplies	0	50	50	0
11-211-132-2910	Miscellaneous Expenses	64	200	200	0
Total Expenses		107,765	94,875	99,925	5,050

Operating Budget Details

Account	Description	2007 Actual	2007 Budget	2008 Budget	Budget Change
Vehicles					
2001 Ford Sterling Pumper					
11-211-801-2210	Fuels/Lubricants	733	900	900	0
11-211-801-2370	Repairs - Parts & Labour	510	2,000	2,000	0
11-211-801-3810	Insurance & Licences	1,215	1,500	1,500	0
2007 Freightliner Tanker					
11-211-802-2210	Fuels/Lubricants	775	800	900	100
11-211-802-2370	Repairs - Parts & Labour	413	1,500	1,500	0
11-211-802-3810	Insurance & Licences	1,185	1,200	1,200	0
2005 Rescue Van					
11-211-803-2210	Fuels/Lubricants	658	800	800	0
11-211-803-2370	Repairs - Parts & Labour	916	1,500	1,500	0
11-211-803-3810	Insurance & Licences	1,013	1,200	1,200	0
Total Vehicles		7,418	11,400	11,500	100
Total Hickson Department		100,317	104,275	108,925	4,650

Operating Budget Details

Account	Description	2007 Actual	2007 Budget	2008 Budget	Budget Change
Innerkip Fire Department					
Revenue					
11-222-021-0513	Miscellaneous Revenue	-1,610	-2,000	-2,000	0
11-222-021-0521	Fees & Service Charges - BB	-20,664	-25,000	-25,000	0
11-222-021-0576	Donations	0	0	0	0
11-222-021-0952	Contribution from Reserve	0	0	0	0
Total Revenue		-22,274	-27,000	-27,000	0
Expenses					
11-222-121-1130	Part-time Salaries & Wages	60,691	65,000	70,000	5,000
11-222-121-1135	Salaries & Wages - Training	0	200	0	-200
11-222-121-1150	Vacation, Sick, Stats, Holidays	0	0	0	0
11-222-121-1190	Other Payroll Costs	0	0	0	0
11-222-121-1210	Other Payroll Costs	3,347	3,500	3,500	0
11-222-121-2330	Communications Equipment	1,566	2,000	2,000	0
11-222-121-2380	Departmental Equipment	6,014	4,000	4,000	0
11-222-121-2510	Uniforms	0	100	100	0
11-222-121-2610	Office Supplies	54	75	75	0
11-222-121-3110	Travel/Meals/Conference/Seminars	23	600	750	150
11-222-121-3120	Training & Staff Development	2,561	3,500	3,500	0
11-222-121-3170	Memberships & Publications	80	200	150	-50
11-222-121-3210	Postage & Courier	40	50	50	0
11-222-121-3260	Telecommunications	1,263	1,200	1,300	100
11-222-121-3270	Alarm/Dispatch	0	0	0	0
11-222-121-3420	Building Maintenance	3,531	5,000	5,000	0
11-222-121-3430	Grounds Maintenance	2,506	2,000	2,000	0
11-222-121-3610	Electrical Power	1,688	1,600	1,800	200
11-222-121-3630	Natural Gas	2,632	2,500	2,700	200
11-222-121-3810	Insurance & Licences	2,716	2,900	2,900	0
11-222-131-0513	Misc Revenue (Smoke Detectors)	0	0	0	0
11-222-131-1130	Part-time Salaries & Wages	800	800	1,000	200
11-222-131-1210	Other Payroll Costs	0	50	0	-50
11-222-131-2380	Departmental Equipment	0	500	500	0
11-222-131-2610	Office Supplies	0	100	100	0
11-222-131-2910	Miscellaneous Expenses	-6	100	100	0
11-222-132-1130	Part-time Salaries & Wages	1,000	1,000	1,000	0
11-222-132-1210	Other Payroll Costs	0	100	0	-100
11-222-132-2380	Departmental Equipment	905	1,000	1,000	0
11-222-132-2610	Office Supplies	0	50	50	0
11-222-132-2910	Miscellaneous Expenses	64	200	200	0
Total Expenses		91,474	98,325	103,775	5,450

Operating Budget Details

Account	Description	2007 Actual	2007 Budget	2008 Budget	Budget Change
Vehicles					
2005 Freightliner Pumper					
11-222-804-2210	Fuels/Lubricants	440	1,000	1,000	0
11-222-804-2370	Repairs - Parts & Labour	0	1,500	1,500	0
11-222-804-3810	Insurance & Licences	1,215	2,000	2,000	0
1994 International Tanker					
11-222-805-2210	Fuels/Lubricants	428	750	750	0
11-222-805-2370	Repairs - Parts & Labour	1,601	2,500	2,500	0
11-222-805-3810	Insurance & Licences	976	1,100	1,100	0
1999 Ford Rescue Van					
11-222-806-2210	Fuels/Lubricants	296	350	350	0
11-222-806-2370	Repairs - Parts & Labour	367	1,100	1,100	0
11-222-806-3810	Insurance & Licences	839	1,000	1,000	0
Total Vehicles		6,161	11,300	11,300	0
Total Innerkip Department		75,361	82,625	88,075	5,450

Operating Budget Details

Account	Description	2007 Actual	2007 Budget	2008 Budget	Budget Change
Tavistock Department					
Revenue					
11-233-021-0513	Miscellaneous Revenue	-5,731	-5,000	-5,000	0
11-233-021-0576	Donations	0	0	0	0
11-233-021-0952	Contribution from Reserve	0	0	0	0
Total Revenue		-5,731	-5,000	-5,000	0
Expenses					
11-233-121-1130	Part-time Salaries & Wages	59,774	65,000	65,000	0
11-233-121-1135	Salaries & Wages - Training	0	200	0	-200
11-233-121-1190	Other Payroll Costs	0	0	0	0
11-233-121-1210	Other Payroll Costs	3,316	3,500	3,500	0
11-233-121-2330	Communications Equipment	2,827	2,500	2,500	0
11-233-121-2380	Departmental Equipment	4,262	4,000	4,000	0
11-233-121-2510	Uniforms	0	100	100	0
11-233-121-2610	Office Supplies	338	75	75	0
11-233-121-3110	Travel/Meals/Conference/Seminars	84	600	600	0
11-233-121-3120	Training & Staff Development	2,552	3,500	3,500	0
11-233-121-3170	Memberships & Publications	80	200	200	0
11-233-121-3210	Postage & Courier	0	50	50	0
11-233-121-3260	Telecommunications	1,117	1,200	1,200	0
11-233-121-3270	Alarm/Dispatch	0	0	0	0
11-233-121-3420	Building Maintenance	2,421	2,500	2,500	0
11-233-121-3430	Grounds Maintenance	738	2,000	2,000	0
11-233-121-3610	Electrical Power	5,262	5,000	5,000	0
11-233-121-3620	Water	638	600	650	50
11-233-121-3630	Natural Gas	2,482	3,500	3,000	-500
11-233-121-3810	Insurance & Licences	2,836	3,000	3,000	0
11-233-131-1130	Part-time Salaries & Wages	800	800	1,000	200
11-233-131-1210	Other Payroll Costs	0	50	0	-50
11-233-131-2380	Departmental Equipment	0	500	500	0
11-233-131-2610	Office Supplies	0	100	100	0
11-233-131-2910	Miscellaneous Expenses	64	100	100	0
11-233-132-0513	Misc Revenue (Smoke Detectors)	0	0	0	0
11-233-132-1130	Part-time Salaries & Wages	1,000	1,000	1,000	0
11-233-132-1210	Other Payroll Costs	0	100	100	0
11-233-132-2380	Departmental Equipment	905	1,000	1,000	0
11-233-132-2610	Office Supplies	0	50	50	0
11-233-132-2910	Miscellaneous Expenses	0	200	200	0
Total Expenses		91,496	101,425	100,925	-500

Operating Budget Details

Account	Description	2007 Actual	2007 Budget	2008 Budget	Budget Change
Vehicles					
1998 Pumper					
11-233-807-2210	Fuels/Lubricants	329	500	500	0
11-233-807-2370	Repairs - Parts & Labour	547	2,000	2,000	0
11-233-807-3810	Insurance & Licences	1,175	1,200	1,200	0
1987 Tanker/Pumper					
11-233-808-2210	Fuels/Lubricants	463	600	600	0
11-233-808-2370	Repairs - Parts & Labour	325	2,500	2,500	0
11-233-808-3810	Insurance & Licences	1,016	1,500	1,500	0
2005 Rescue Van					
11-233-809-2210	Fuels/Lubricants	245	500	500	0
11-233-809-2370	Repairs - Parts & Labour	943	1,500	1,500	0
11-233-809-3810	Insurance & Licences	1,215	1,200	1,200	0
Total Vehicles		6,258	11,500	11,500	0
Total Tavistock Department		92,023	107,925	107,425	-500

Operating Budget Details

Account	Description	2007 Actual	2007 Budget	2008 Budget	Budget Change
Township Fire Administration					
Revenue					
11-244-021-0513	Misc. Revenue	-508	-1,000	-1,000	0
11-244-021-0521	Fees & Service Charges - BB	-39,476	-20,000	-20,000	0
11-244-021-0522	BB - Capital	0	0	0	0
11-244-021-0531	Fire Department Revenue	-100	0	0	0
Total Revenue		-40,083	-21,000	-21,000	0
Expenses					
11-244-121-1110	Distributed Salaries & Wages	46,856	35,000	36,000	1,000
11-244-121-1120	Regular Salaries & Wages	0	0	0	0
11-244-121-1130	Part-time Salaries & Wages	0	0	0	0
11-244-121-1150	Vacation, Stats, Sick & Holiday	4,889	4,500	5,000	500
11-244-121-1190	Other Payroll Costs	0	0	0	0
11-244-121-1210	Overhead	12,686	8,000	10,000	2,000
11-244-121-2330	Communications Equipment	799	400	400	0
11-244-121-2380	Departmental Equipment	910	200	500	300
11-244-121-2510	Uniforms	735	600	500	-100
11-244-121-2610	Office Supplies	89	500	250	-250
11-244-121-2910	Miscellaneous Expense	558	250	250	0
11-244-121-3110	Travel/Meals/Conference/Seminars	1,635	2,000	2,000	0
11-244-121-3120	Training & Staff Development	813	1,000	1,000	0
11-244-121-3170	Membership & Publications	722	1,000	1,000	0
11-244-121-3210	Postage & Courier	157	200	200	0
11-244-121-3260	Telecommunications	1,558	1,700	1,700	0
11-244-121-3290	Print, Advertising & Promotion	819	2,000	1,500	-500
11-244-121-3810	Insurance & Licences	32	50	50	0
11-244-131-1110	Distributed Salaries & Wages	479	2,500	0	-2,500
11-244-131-1130	Part-time Salaries & Wages	0	0	0	0
11-244-131-1210	Other Payroll Costs	126	750	0	-750
11-244-131-2380	Departmental Equipment	0	500	500	0
11-244-131-2610	Office Supplies	0	100	100	0
11-244-131-2910	Miscellaneous Expenses	1,455	500	500	0
11-244-132-1110	Distributed Salaries & Wages	479	2,500	0	-2,500
11-244-132-1130	Part-time Salaries & Wages	0	0	0	0
11-244-132-1210	Other Payroll Costs	126	750	0	-750
11-244-132-2380	Departmental Equipment	453	500	500	0
11-244-132-2610	Office Supplies	0	150	150	0
11-244-132-2910	Miscellaneous Expenses	109	500	500	0
Total Expenses		76,484	66,150	62,600	-3,550

Operating Budget Details

Account	Description	2007 Actual	2007 Budget	2008 Budget	Budget Change
Vehicle					
2007 GMC					
11-244-834-1110	Distributed Salaries & Wages	40	25	50	25
11-244-834-1210	Overhead	7	10	10	0
11-244-834-2210	Fuels/Lubricants	2,445	2,000	2,600	600
11-244-834-2370	Repairs - Parts & Labour	141	1,000	1,000	0
11-244-834-3810	Insurance & Licences	766	700	750	50
Total Vehicle		3,398	3,735	4,410	675
Total Township Fire Administration		39,799	48,885	46,010	-2,875
Total Township Fire Department		307,500	343,710	350,435	6,725

Operating Budget Details

Account	Description	2007 Actual	2007 Budget	2008 Budget	Budget Change
Police					
11-254-121-3310	Professional Services	1,301,941	1,301,941	1,367,038	65,097
					Assumes a 5% increase for preliminary budget purposes.
					Budget has not been presented by

Operating Budget Details

Account	Description	2007 Actual	2007 Budget	2008 Budget	Budget Change
Tavistock Park					
11-753-021-0513	Misc. Revenue	0	0	-4,500	-4,500
11-753-021-0563	Floodlight Revenue	0	0	0	0
11-753-021-0574	Facility Rentals	-3,487	-3,500	-2,500	1,000
11-753-021-0852	Contribution from LRC & Service Clubs	0	0	0	0
11-753-021-0952	Contribution from Reserve	0	0	0	0
11-753-121-2872	Grass Cutting	2,674	5,700	4,000	-1,700
11-753-121-2875	Booth/Pavilion R & M	60	400	400	0
11-753-121-2876	Playground R & M	65	500	4,900	4,400
11-753-121-2877	Fencing R & M	0	300	200	-100
11-753-121-2878	Floodlight R & M	952	1,000	100	-900
11-753-121-2879	Grounds/Diamond R & M	3,263	4,000	3,500	-500
11-753-121-2910	Misc. Expense	0	0	0	0
11-753-121-3410	Contracted Management Services	3,724	3,600	3,800	200
11-753-121-3436	Facility Maintenance Services	114	0	200	200
11-753-121-3530	Garbage Container Rental & Disposal	0	100	100	0
11-753-121-3610	Electrical Power	2,255	2,000	2,200	200
11-753-121-3650	Floodlight Electrical Power	968	350	400	50
11-753-121-3810	Insurance & Licences	2,467	2,200	2,500	300
Total Tavistock Park		13,055	16,650	15,300	-1,350
Tavistock Bender Subd Parkette					
11-756-021-0852	Contribution from Others	0	0	0	0
11-756-121-2872	Grass Cutting	675	1,500	1,100	-400
11-756-121-2910	Misc. Expense	203	500	400	-100
11-756-121-3410	Contracted Management Services	408	342	450	108
11-756-121-3810	Insurance & Licences	0	0	0	0
Total Bender Subd Parkette		1,286	2,342	1,950	-392
Total Parks		51,608	58,642	58,200	-442

Operating Budget Details

Account	Description	2007 Actual	2007 Budget	2008 Budget	Budget Change
Tavistock Memorial Hall					
Revenue					
11-755-021-0513	Misc. Revenue	-4	0	0	0
11-755-021-0574	Facility Rentals	-24,485	-23,000	-23,000	0
11-755-021-0852	Contribution from LRC & Service Clubs	0	0	0	0
11-755-021-0952	Contribution from Reserve	0	0	0	0
Total Revenue		-24,489	-23,000	-23,000	0
Expenses					
11-755-121-2380	Departmental Equipment	447	300	250	-50
11-755-121-2620	Cleaning Materials	1,190	1,200	1,200	0
11-755-121-2910	Miscellaneous Expense	167	200	250	50
11-755-121-3210	Postage & Courier	0	50	0	-50
11-755-121-3260	Telephone	715	0	900	900
11-755-121-3261	Pay Phone	314	1,400	0	-1,400
11-755-121-3290	Print, Advertising and Promotion	225	400	275	-125
11-755-121-3410	Contracted Management Services	17,708	19,000	19,000	0
11-755-121-3420	Building Maintenance	2,200	2,600	2,600	0
11-755-121-3430	Grounds Maintenance	1,785	3,500	5,000	1,500
11-755-121-3530	Garbage Container Rental & Disposal	1,074	1,100	1,200	100
11-755-121-3610	Electrical Power	5,939	5,800	6,200	400
11-755-121-3620	Water	431	700	450	-250
11-755-121-3625	Sewer	496	700	525	-175
11-755-121-3630	Natural Gas	2,945	4,500	3,200	-1,300
11-755-121-3810	Insurance & Licences	3,012	3,200	3,200	0
Total Expenses		38,648	44,650	44,250	-400
Total Tavistock Memorial Hall		14,159	21,650	21,250	-400

Operating Budget Details

Account	Description	2007 Actual	2007 Budget	2008 Budget	Budget Change
Tavistock & District Recreation Centre					
Revenue					
11-781-021-0513	Misc. Revenue	-1,179	-900	-1,000	-100
11-781-021-0573	Arena Gate Receipts	-4,593	-5,700	-5,000	700
11-781-021-0781	Arena Rink Rentals	-309,622	-318,304	-315,000	3,304
11-781-021-0782	Upper Hall Rentals	-8,653	-6,700	-7,500	-800
11-781-021-0783	Curling Club Agreement	-24,031	-24,100	-24,000	100
11-781-021-0784	Arena Advertising	-9,163	-7,250	-9,300	-2,050
11-781-021-0787	Board Room Rentals	-255	-400	-300	100
11-781-021-0840	Late Payment Charges	0	0	0	0
Total Revenue		-357,495	-363,354	-362,100	1,254
Expenses					
11-781-121-2310	Office Equipment	515	1,000	1,000	0
11-781-121-2380	Workshop Equipment and Tools	305	500	800	300
11-781-121-2580	Consumable Paper Products	2,109	2,300	2,200	-100
11-781-121-2610	Office Supplies	552	1,000	1,000	0
11-781-121-2620	Cleaning Materials	2,107	2,000	2,100	100
11-781-121-2625	Cleaning Equipment	110	500	1,500	1,000
11-781-121-2910	Misc. Expense	178	300	300	0
11-781-121-3110	Travel/Meals/Conference/Seminars	87	500	800	300
11-781-121-3210	Postage & Courier	81	100	100	0
11-781-121-3260	Telecommunications	1,296	1,500	1,600	100
11-781-121-3261	Pay Telephone	378	0	0	0
11-781-121-3290	Print, Advertising & Promotion	794	1,000	1,000	0
11-781-121-3310	Professional Services	0	100	100	0
11-781-121-3410	Contracted Management Services	178,171	183,000	184,000	1,000
11-781-121-3415	Refrigeration System R & M	10,827	10,000	11,000	1,000
11-781-121-3420	Building R & M	9,779	11,000	11,000	0
11-781-121-3430	Grounds R & M	2,535	4,200	3,500	-700
11-781-121-3530	Garbage Container Rental & Disposal	1,056	1,250	1,200	-50
11-781-121-3610	Electrical Power	83,017	83,500	84,000	500
11-781-121-3620	Water	3,958	4,500	4,200	-300
11-781-121-3625	Sewer	753	500	900	400
11-781-121-3630	Natural Gas	20,788	28,000	23,000	-5,000
11-781-121-3810	Insurance & Licences	16,628	17,000	17,000	0
11-781-121-3830	Ice Making Supplies & Services	7,239	8,700	7,000	-1,700
11-781-121-3840	Ice Making Equipment	21	100	100	0
11-781-121-3850	Ice Making Equipment - R & M	199	300	200	-100
Expenses		343,483	362,850	359,600	-3,250
Total Rink Operation		-14,012	-504	-2,500	-1,996

Operating Budget Details

Account	Description	2007 Actual	2007 Budget	2008 Budget	Budget Change
Concession					
11-782-021-0571	Concession Sales	-55,326	-55,000	-55,000	0
11-782-121-2380	Concession Equipment	14	0	0	0
11-782-121-2874	Concession - R & M	21	300	300	0
11-782-121-3280	Supplies for Resale	29,801	33,000	32,000	-1,000
11-782-121-3285	Concession - Operating Agreement	12,873	11,000	11,730	730
Total Concession		-12,615	-10,700	-10,970	-270
Vending Machines					
11-783-021-0569	Vending Machine Revenue	-8,298	-8,300	-8,300	0
11-783-121-3280	Supplies for Resale	4,128	3,600	4,000	400
Total Vending Machines		-4,170	-4,700	-4,300	400
Skate Sharpening					
11-784-021-0785	Pro Shop/Skate Sharpening Revenue	0	-500	-200	300
11-784-121-2910	Misc. Expense	43	400	150	-250
Total Skate Sharpening		43	-100	-50	50
Licensed Activity					
11-785-021-0786	Liquor Sales	0	0	0	0
11-785-121-2910	Misc. Expense	0	0	0	0
Total Licensed Activity		0	0	0	0

Operating Budget Details

Account	Description	2007 Actual	2007 Budget	2008 Budget	Budget Change
Zamboni					
11-786-021-0784	Zamboni Advertising	-3,650	-3,650	-3,650	0
11-786-121-2370	Repairs - Parts & Labour	710	500	2,500	2,000
11-786-121-3630	Natural Gas	929	0	0	0
11-786-121-3810	Insurance & Licences	30	50	50	0
Total Zamboni		-1,981	-3,100	-1,100	2,000
Capital					
11-787-121-5110	Capital - Equipment	0	0	0	0
11-787-121-5120	Capital - Building Improvements	0	0	0	0
11-787-430-5110	Capital - Equipment	0	0	0	0
11-787-430-5120	Capital - Building Improvements	14,490	0	0	0
Total Capital		14,490	0	0	0
Reserves					
11-788-021-0952	Contribution from Reserve	0	0	0	0
11-788-121-5400	Appropriation to Equipment Reserve	0	0	0	0
11-788-121-5410	Appropriation to Capital Conservation Reserve	0	0	0	0
11-788-430-0952	Contribution from Reserve	0	-86,000	0	86,000
11-788-430-5400	Appropriation to Equipment Reserve	0	105,104	18,920	-86,184
11-788-430-5410	Appropriation to Capital Conservation Reserve	0	0	0	0
Total Reserves		0	19,104	18,920	-184
Total Tavistock & District Recreation Centre		-18,245	0	0	0
Total All Recreation Activities		53,926	94,092	94,850	758