

Actual vs Budget Year To Date by Department

General Government - Q2 Operating Variance Report

Council, Corporate Services, General Administration, Economic Development

Reporting Period: January 2020 To June 2020

	Budget	YTD Actual Cost	Variance Over/(Under)	Percentage Variance
Revenues				
Fines/Penalties ¹	185,100	33,256	(151,844)	17.97%
Grant Revenues	1,486,200	707,813	(778,387)	47.63%
Investment Income ²	120,000	125,199	5,199	104.33%
Other Revenue	2,500	2,061	(439)	82.43%
Permits/Licenses ³	12,200	2,512	(9,688)	20.59%
Taxation Levy	9,871,474	4,931,316	(4,940,158)	49.96%
User Fees/Charges ⁴	21,400	8,150	(13,250)	38.08%
Total Revenues	11,698,874	5,810,306	(5,888,568)	49.67%
Expenses				
Contracted Services	190,304	76,559	(113,745)	40.23%
External Transfers	86,620	56,120	(30,500)	64.79%
Grant Expenses	2,000	1,398	(602)	69.92%
Materials & Supplies ⁵	328,233	135,087	(169,969)	41.16%
Transfer to Reserves ⁶	96,963	23,783	(73,180)	24.53%
Wages/Benefits	1,367,615	620,395	(747,212)	45.36%
Total Expenses	2,071,727	890,164	(1,181,563)	42.97%
Net Total	9,627,147	4,920,142	(4,707,005)	51.11%

¹ Penalties waived until September 30, 2020, anticipate loss revenue of approximately \$90,000

² Investment income has reached budget target, however projection to end of year, reflects an estimated loss of \$110,000 due to the impact of COVID-19 on interest rates

³ Anticipate will not meet budget target due to COVID-19, reduced number of marriage and lottery licences.

⁴ General Admin user fees is line with same period as last year. It should be noted that tax certificates issued for property sales is 7% higher than the same time as last year.

⁵ Personal protective supplies and information technology solutions for digital workforce due to COVID-19 will have an impact on this budget line.

⁶ Includes transfer of \$44,650 re dedicated levy which will not be completed until year end.

Actual vs Budget Year To Date by Department

Cemetery - Q2 Operating Variance Report

Reporting Period: January 2020 To June 2020

	Budget	YTD Actual Cost	Variance Over/(Under)	Percentage Variance
Revenues				
Donations/Fundraising	350	-	(350)	0.00%
Investment Income ⁷	17,400	10,272	(7,128)	59.04%
Other Revenue	-	83	83	0.00%
Sales ⁸	96,000	29,666	(66,334)	30.90%
Total Revenues	113,750	40,022	(73,728)	35.18%
Expenses				
Contracted Services ⁹	42,408	8,274	(34,134)	19.51%
Materials & Supplies ¹⁰	48,392	17,928	(28,252)	37.05%
Transfer to Reserves	10,179	3,339	(6,840)	32.81%
Wages/Benefits	97,457	43,431	(54,026)	44.56%
Total Expenses	198,437	70,759	(127,678)	35.66%
Net Total	(84,687)	(30,737)	53,950	36.29%

⁷ Do not anticipate meeting budget target due to low interest rates

⁸ Sales are related to burials which are unpredictable

⁹ Budget includes funds for master plan which has not been completed and costs for burial services which is unpredictable.

¹⁰ This budget line includes training, insurance and supplies – training opportunities on hold due to COVID-19, insurance premium paid in July, invoice for flowers has not yet been received for processing

Actual vs Budget Year To Date by Department

Planning Services - Q2 Operating Variance Report

Reporting Period: January 2020 to June 2020

	Budget	YTD Actual Cost	Variance Over/(Under)	Percentage Variance
Revenues				
Other Revenue ¹¹	15,000	750	(14,250)	5.00%
User Fees/Charges ¹²	25,000	3,858	(21,142)	15.43%
Total Revenues	40,000	4,608	(35,392)	11.52%
Expenses				
Contracted Services	20,166	9,735	(10,431)	48.27%
Materials & Supplies ¹³	22,703	2,872	(19,386)	12.65%
Wages/Benefits	22,680	10,621	(12,059)	46.83%
Total Expenses	65,549	22,783	(42,766)	34.76%
Net Total	(25,549)	(18,175)	7,374	71.14%

¹¹ Budget line includes rebilling professional fees, which at this time have not been incurred

¹² Planning applications were temporarily put on hold due to COVID-19.

¹³ Budget line includes legal costs and professional fees which have not been incurred.

Actual vs Budget Year To Date by Department

Protection Services - Q2 Operating Variance Report

Animal Control, Building Inspection Services, Fire Services, ByLaw Enforcement, Policing, Conservation Authorities

Reporting Period: January 2020 to June 2020

	Budget	YTD Actual Cost	Variance Over/(Under)	Percentage Variance
Revenues				
Fines/Penalties	11,130	4,988	(6,142)	44.81%
Grant Revenues ¹⁴	42,013	-	(42,013)	0.00%
Other Revenue ¹⁵	17,500	50	(17,450)	0.29%
Permits/Licenses ¹⁶	260,300	90,792	(169,508)	34.88%
Transfer from Reserves	145,969	-	(145,969)	0.00%
User Fees/Charges ¹⁷	34,820	30,945	(3,875)	88.87%
Total Revenues	511,732	126,774	(384,958)	24.77%
Expenses				
Contracted Services	2,222,011	1,073,254	(1,148,757)	48.30%
External Transfers	343,372	136,721	(206,651)	39.82%
Materials & Supplies ¹⁸	325,773	171,130	(154,643)	52.53%
Transfer to Reserves	175,510	87,345	(88,165)	49.77%
Wages/Benefits	874,152	386,756	(487,396)	44.24%
Total Expenses	3,940,817	1,814,844	(2,125,973)	46.05%
Net Total	(3,429,085)	(1,688,070)	1,741,015	49.23%

¹⁴ Related to policing ride programs and fire agreements. The fire agreement receivable was processed in July 2020

¹⁵ Other revenues mainly related to rebilling for bylaw enforcement activities which is unpredictable

¹⁶ Building permit revenues are under, we have received a high volume of permits to process with low permit values.

¹⁷ Related to higher than anticipated volume of fire calls which are recoverable per fire agreement with Bluewater

¹⁸ It is anticipated that this line will be over budget by year end, due to significant fire vehicle repair costs. Fire Chief will bring full report to council on this impact.

Actual vs Budget Year To Date by Department

Recreation & Cultural Services - Q2 Operating Variance Report

Programs, Arenas, Community Centres, Pools, SHRC Hall, Parks

Reporting Period: January 2020 To June 2020

	Budget	YTD Actual Cost	Variance Over/(Under)	Percentage Variance
Revenues				
Donations/Fundraising ¹⁹	70,740	14,050	(56,690)	19.86%
Grant Revenues ²⁰	46,482	8,750	(37,732)	18.82%
Other Revenue ²¹	9,400	-	(9,400)	0.00%
Sales	4,000	324	(3,676)	8.09%
Transfer from Reserves ²²	169,986	-	(169,986)	0.00%
User Fees/Charges ²³	568,483	154,064	(414,419)	27.10%
Total Revenues	869,091	177,188	(691,903)	20.39%
Expenses				
Contracted Services ²⁴	147,358	43,635	(103,723)	29.61%
Long Term Debt payments	234,729	141,918	(92,811)	60.46%
External Transfers ²⁵	40,000	-	(40,000)	0.00%
Materials & Supplies ²⁶	741,463	304,311	(437,152)	41.04%
Transfer to Reserves	183,173	66,586	(116,587)	36.35%
Wages/Benefits ²⁷	1,116,810	462,498	(654,312)	41.41%
Total Expenses	2,463,534	926,490	(1,537,043)	37.61%
Net Total	(1,594,443)	(749,302)	845,141	46.99%

¹⁹ Anticipate this will not meet budget target by year end. Due to COVID-19 Port Blake remains closed and the Rodeo event has been cancelled for 2020

²⁰ Grant revenues are related to Seniors Grant and Bluewater share of recreation facility, funds have not yet been received.

²¹ This is cost recovery from BIA related to flower costs, usually received in Q4

²² Reserve transfers are generally not completed until year end.

²³ Anticipate will not meet budget target by year end. Due to COVID-19 Facility closures (including pool) and program cancellations. Full impact unknown until determine direction for facilities (including ice) for balance of the year.

²⁴ This budget line will reflect costs in Q3 and Q4 due to seasonal activities.

²⁵ Payments to KWCC and KWPool have not been completed

²⁶ Reduced costs to date related to materials/supplies not required for cancelled programs and facility closures. However, have incurred increased costs due to increased personal protection supplies and increased technology costs for digital workforce.

²⁷ Will realize staff cost savings due to halting of seasonal hiring.

Actual vs Budget Year To Date by Department

Transportation Services - Q2 Operating Variance Report

Transportation Operation, Winter Control, Streetlighting

January 2020 To June 2020 (6 Months)

	Budget	YTD Actual Cost	Variance Over/(Under)	Percentage Variance
Revenues				
Grant Revenues ²⁸	42,613	-	(42,613)	0.00%
Other Revenue	63,220	47,396	(15,824)	74.97%
Permits/Licenses	14,476	14,476	-	100.00%
Sales of TCA ²⁹	-	56,948	56,948	0.00%
Taxation Levy	211,138	109,265	(101,873)	51.75%
Transfer from Reserves	25,000	-	(25,000)	0.00%
Total Revenues	356,447	228,086	(128,361)	63.99%
Expenses				
Contracted Services ³⁰	254,253	57,842	(196,411)	22.75%
Grant Expenses ³¹	85,226	14,653	(70,573)	17.19%
Materials & Supplies	1,458,289	748,600	(709,689)	51.33%
Transfer to Reserves	815,778	374,889	(440,889)	45.95%
Wages/Benefits	1,036,911	512,799	(524,112)	49.45%
Total Expenses	3,650,456	1,657,817	(1,992,640)	45.41%
Net Total	(3,294,009)	(1,429,731)	1,864,279	43.40%

²⁸ Grant revenues are related to Municipal drain grants, which are not completed until later in the year

²⁹ Revenues received from sale of assets, this will be offset by a transfer to capital replacement reserve per PSAB policy

³⁰ Includes \$125,000 for Roads management study not yet completed. Staff are investigating options and grant funding.

³¹ Expense related to note 28

Actual vs Budget Year To Date by Department

Environmental Services - Q2 Operating Variance Report

Water, Sewer, Solid Waste

Reporting Period: January 2020 To June 2020

	Budget	YTD Actual Cost	Variance Over/(Under)	Percentage Variance
Revenues				
Fines/Penalties ³²	18,000	6,184	(11,816)	34.35%
Other Revenue ³³	89,000	19,002	(69,998)	21.35%
Permits/Licenses	21,366	21,367	1	100.00%
Sales ³⁴	24,500	-	(24,500)	0.00%
Taxation Levy	134,828	176,458	41,630	130.88%
Transfer from Reserves ³⁵	64,790	-	(64,790)	0.00%
User Fees/Charges ³⁶	7,511,780	3,398,619	(4,113,161)	45.24%
Total Revenues	7,864,264	3,621,629	(4,242,635)	46.05%
Expenses				
Contracted Services	1,327,656	602,764	(724,892)	45.40%
Long Term Debt payments	1,794,307	897,154	(897,153)	50.00%
Materials & Supplies ³⁷	1,458,015	563,750	(894,265)	38.67%
Transfer to Reserves	1,859,261	877,128	(982,133)	47.18%
Wages/Benefits	1,132,148	471,310	(660,838)	41.63%
Total Expenses	7,571,388	3,412,105	(4,159,283)	45.07%
Net Total	292,876	209,524	(83,352)	71.54%

³² Penalties waived until September 30, will realize a loss of approximately \$9000

³³ Other revenue is related to service installations which have been deferred by COVID-19. Will not likely meet this budget target by year end.

³⁴ Related to rebilling for Kirkton landfill costs, which is usually completed in Q4. Also, generated from revenue from scrap metal, tires and e-waste which is unpredictable.

³⁵ Reserve transfers generally completed at year end

³⁶ Based on quarterly billing cycle, does not match with fiscal quarters. At this time we have not realized a significant drop in payments received. Landfill user fees slightly under for this time of year due to COVID-19 as hours of operation were temporarily reduced.

³⁷ Annual insurance premium has not yet been processed.