

Actual vs Budget Year To Date by Department

General Government - Q4 Operating Variance Report

Council, Corporate Services, General Administration, Economic Development

Reporting Period: January 2021 To December 2021

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
Fines/Penalties ¹	185,100	143,542	(41,558)	77.55%
Grant Revenues	1,520,037	1,513,355	(6,682)	99.56%
Investment Income ²	120,000	95,614	(24,387)	79.68%
Other Revenue ³	2,500	7,338	4,838	293.52%
Permits/Licenses ⁴	12,200	6,249	(5,951)	51.22%
Taxation Levy	9,871,474	9,991,211	119,737	101.21%
Transfer from Reserves ⁵	50,000	38,613	(11,387)	77.23%
User Fees/Charges	21,400	20,352	(1,048)	95.10%
Total Revenues	11,782,711	11,816,273	33,562	100.28%
Expenses				
Contracted Services ⁶	240,304	183,534	(56,770)	76.38%
External Transfers	86,620	79,750	(6,870)	92.07%
Grant Expenses ⁷	145,337	45,329	(100,008)	31.19%
Materials & Supplies ⁸	321,710	179,151	(142,559)	55.69%
Transfer to Reserves ⁹	96,963	842,621	745,658	869.01%
Wages/Benefits	1,334,493	1,308,740	(25,753)	98.07%
Total Expenses	2,225,427	2,639,125	413,698	118.59%
Net Total	9,557,284	9,177,148	(380,136)	96.02%

¹ Taxation penalties under budget. Several properties in multiple years' arrears paid outstanding balances in 2021 therefore no longer incurring penalty. Also, overall past due receivables were significantly lower in 2021 compared to prior years.

² COVID-19 drove down interest rates which were low for duration of 2021.

³ Related to the Municipality of Bluewater Fire Agreement administrative fee.

⁴ Reduced number of marriage and lottery licenses throughout year due to COVID-19 & related office closures. Online lotteries increasing in popularity but are under provincial jurisdiction and therefore the associated licensing revenues are not applicable to the municipality.

⁵ Related to the use of the Modernization Fund for implementing recommendations from the IT Service Delivery Review. Unused funds in 2021 remain in reserves and are available for use in future years.

⁶ Budget includes \$50,000 re: Job Evaluation Review for which the RFP closed November 10th, 2021, with work to be carried out in 2022. Budget amount was transferred to a reserve in 2021 to be available for use in 2022.

⁷ Budget amendment approved by Council for funding received for COVID-19 related expenditures incurred per categories outlined in report to council June 7, 2021. Unused balance of funding transferred to reserve to offset COVID-19 operating impacts from 2020.

⁸ Training/conference expenses, repairs and maintenance, and utilities expenses have all remained under budget for the year due to COVID-19 restrictions and closures. Budget line includes \$35,000 re Economic Development CIP which was not used in 2021 and has been transferred to a reserve for future applications.

⁹ Additional transfers to reserve completed for projects/initiatives budgeted in 2021 but not yet completed and approved to be carried forward. Year-end levy operating surplus transferred to reserve.

Actual vs Budget Year To Date by Department

Cemetery - Q4 Operating Variance Report

Reporting Period: January 2021 To December 2021

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
Donations/Fundraising	350	-	(350)	0.00%
Investment Income ¹⁰	17,400	5,072	(12,328)	29.15%
Other Revenue	-	224	224	0.00%
Sales ¹¹	96,000	104,576	8,576	108.93%
Transfer from Reserves ¹²	25,000	19,433	(5,567)	77.73%
Total Revenues	138,750	129,305	(9,445)	93.19%
Expenses				
Contracted Services ¹³	42,408	47,442	5,034	111.87%
Materials & Supplies ¹⁴	58,724	35,221	(23,503)	59.98%
Transfer to Reserves ¹⁵	10,179	23,926	13,747	235.05%
Wages/Benefits ¹⁶	98,799	104,959	6,161	106.24%
Total Expenses	210,110	211,549	1,439	100.68%
Net Total	(71,360)	(82,244)	(10,884)	115.25%

¹⁰ COVID-19 drove down interest rates which were low for duration of 2021.

¹¹ Sales related to burials which are unpredictable. Also includes one-time funds received for the sale of a tractor.

¹² Transfers relate to the Cemetery Master Plan and use of Modernization Funds for IT enhancements. Unused funds in 2021 remain in reserves and are available for use in future years.

¹³ Spending on contracted services related to cemetery IT software was slightly over budget.

¹⁴ Training/conference expenses, supplies, and repairs and maintenance expenses have all remained under budget for the year due to COVID-19 restrictions and delays.

¹⁵ Budget overage due to one-time funds received related to sale of tractor transferred to capital replacement reserve per asset disposal policy.

¹⁶ Extended lawn mowing season carried part-time/seasonal wage expenses into Q4 and led to their wages/benefits being slightly over budget.

Actual vs Budget Year To Date by Department

Planning Services - Q4 Operating Variance Report

Reporting Period: January 2021 To December 2021

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
Other Revenue ¹⁷	15,000	9,601	(5,399)	64.01%
User Fees/Charges ¹⁸	25,000	36,768	11,768	147.07%
Total Revenues	40,000	46,369	6,369	115.92%
Expenses				
Contracted Services ¹⁹	20,166	34,783	14,617	172.48%
Materials & Supplies ²⁰	12,770	9,214	(3,556)	72.15%
Wages/Benefits	90,060	84,063	(5,997)	93.34%
Total Expenses	122,996	128,060	5,064	104.12%
Net Total	(82,996)	(81,691)	1,305	98.43%

¹⁷ Other revenue related to rebilling of professional service fees which are unpredictable. Only professional fees related to certain types of planning applications can be rebilled. Generally, rebill towards the end of a project and these projects can take some time.

¹⁸ Increased planning applications throughout the year.

¹⁹ Contracted services are high due to the contracting of RSM Building Consultants for planning functions. Also due to increased applications requiring review by a legal team.

²⁰ Supplies expenses have been impacted by COVID-19 restrictions and have remained under budget for the year.

Actual vs Budget Year To Date by Department

Protection Services – Q4 Operating Variance Report

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

Reporting Period: January 2021 To December 2021

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
Fines/Penalties ²¹	11,130	16,934	5,804	152.15%
Grant Revenues	49,013	50,014	1,001	102.04%
Other Revenue ²²	17,500	535	(16,965)	3.06%
Permits/Licenses ²³	252,500	430,637	178,137	170.55%
Transfer from Reserves ²⁴	232,544	36,173	(196,371)	15.56%
User Fees/Charges ²⁵	34,820	48,360	13,540	138.89%
Total Revenues	597,507	582,654	(14,853)	97.51%
Expenses				
Contracted Services	2,317,341	2,431,747	114,406	104.94%
External Transfers ²⁶	341,748	313,558	(28,190)	91.75%
Grant Expenses	7,000	6,830	(170)	97.57%
Materials & Supplies ²⁷	351,159	252,512	(98,647)	71.91%
Transfer to Reserves ²⁸	174,690	202,880	28,190	116.14%
Wages/Benefits ²⁹	992,906	896,823	(96,083)	90.32%
Total Expenses	4,184,844	4,104,350	(80,494)	98.08%
Net Total	(3,587,337)	(3,521,696)	65,641	98.17%

²¹ Reimbursement for police service revenues above budget. Fines/penalty revenues related to by-law services also above budget due to increased parking patrols.

²² Other revenues mainly relate to rebilling for bylaw enforcement which is unpredictable. Currently have three by-law orders and have experienced difficulty lining up contractors but orders have been extended to spring and expect to proceed in 2022.

²³ Building permit revenues are up due to high volume and value of permits processed.

²⁴ Contract building inspector not hired in 2021 therefore transfer to offset cost not required. In addition, transfer required to balance operating budget not as large as anticipated.

²⁵ Revenues from emergency vehicle responses are above budgeted amount due to high volume of chargeable calls. Also continues to be a high volume of zoning certificates and grading fees processed.

²⁶ Bi-annual payments to Conservation Authorities for levies. 2021 special benefitting capital levy projects share was under budgeted amount.

²⁷ As anticipated, expenses related to training/conferences are under budget for the year due to COVID-19 cancellations and the move to online training. Building division supplies and vehicle repairs and maintenance/fuel expenses low primarily due to turnover time to find CBO replacement. Utilities are also under budget due to staff working remotely.

²⁸ Variance relates to transfer for balance of ABCA special benefitting budget for work to be completed in 2022.

²⁹ Wages and benefits were under budget primarily due to budgeted contract building inspector which was not fulfilled. Offset by increased contracted services expenses for use of RSM services.

Actual vs Budget Year To Date by Department

Recreation & Cultural Services – Q4 Operating Variance Report

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

Reporting Period: January 2021 To December 2021

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
Donations/Fundraising/Sponsorships ³⁰	70,740	500	(70,240)	0.71%
Grant Revenues ³¹	36,880	30,048	(6,832)	81.48%
Other Revenue	9,400	8,000	(1,400)	85.11%
Sales	4,000	-	(4,000)	0.00%
Transfer from Reserves	169,986	169,988	2	100.00%
User Fees/Charges ³²	568,483	332,783	(235,700)	58.54%
Total Revenues	859,489	541,319	(318,170)	62.98%
Expenses				
Contracted Services ³³	147,358	123,048	(24,310)	83.50%
Long Term Debt Payments	234,729	234,729	-	100.00%
External Transfers	40,000	40,000	-	100.00%
Materials & Supplies ³⁴	713,480	555,968	(157,512)	77.92%
Transfer to Reserves	233,173	233,173	(0)	100.00%
Wages/Benefits ³⁵	989,980	739,859	(250,121)	74.73%
Total Expenses	2,358,721	1,926,777	(431,944)	81.69%
Net Total	(1,499,232)	(1,385,457)	113,774	92.41%

³⁰ Primarily related to the Rodeo event and the Exeter Hawks season, both of which were cancelled in 2021 ('20/'21 season for Hawks) due to COVID-19 therefore no donations or sponsorships received. General donations are unpredictable.

³¹ Grant revenues variance relates primarily to Bluewater share of recreation facility costs being lower than anticipated.

³² Low primarily due to COVID-19 closures of facilities and programming during first half of 2021. Revenues rebounded in Q4, but overall user fees/charges remain under budget for 2021 as anticipated.

³³ Contracted services are lower than budgeted due to facility closures and limited program offerings due to COVID-19.

³⁴ Training and conference expenses remained under budget as anticipated due to COVID-19 limiting offerings. Supplies and utilities expenses are lower than budgeted due to mandated restrictions which limited facility usage and necessitated limited program offerings.

³⁵ Wages/benefits low primarily due to retirement of staff members without immediate replacements and COVID program/facilities impacts leading to less wage expenses incurred.

Actual vs Budget Year To Date by Department

Transportation Services - Q4 Operating Variance Report

Transportation Operation, Winter Control, Streetlighting

Reporting Period: January 2021 To December 2021

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
Grant Revenues ³⁶	42,613	29,765	(12,848)	69.85%
Other Revenue	63,220	56,969	(6,251)	90.11%
Permits/Licenses	14,476	14,476	-	100.00%
Taxation Levy	124,733	125,377	644	100.52%
Transfer from Reserves ³⁷	127,000	51,539	(75,461)	40.58%
Total Revenues	372,042	278,126	(93,916)	74.76%
Expenses				
Contracted Services ³⁸	263,124	201,180	(61,944)	76.46%
Grant Expenses ³⁹	85,226	59,530	(25,696)	69.85%
Materials & Supplies ⁴⁰	1,451,134	1,205,650	(245,484)	83.08%
Transfer to Reserves ⁴¹	729,373	917,874	188,501	125.84%
Wages/Benefits ⁴²	1,214,001	1,054,408	(159,593)	86.85%
Total Expenses	3,742,858	3,438,642	(304,216)	91.87%
Net Total	(3,370,816)	(3,160,515)	210,300	93.76%

³⁶ Related to Municipal Drain grants, specifically for the Drainage Superintendent. Grant amount is based on actual expenses incurred for the drainage superintendent.

³⁷ Budget line primarily relates to transfer for Transportation Master Plan. Final invoice for the Plan was received in 2022 and project came in significantly under budget.

³⁸ Budget line includes \$125,000 for the Transportation Master Plan. Final invoice for the Plan was received in 2022 and project came in significantly under budget. Funds remain in reserve for use in next phase.

³⁹ Budget line reflects municipal drain work and related Drainage Superintendent costs which came in under budget.

⁴⁰ Relatively mild winters during 2021 led to reduced winter control costs. Cost to refill sand dome low due to relatively mild winter/low sand use for 2020/2021 winter season. Repairs and maintenance expenses can be unpredictable but costly repairs were not required in 2021. Lack of training/conference opportunities in 2021 due to COVID-19 therefore associated expenses were under budget.

⁴¹ Surplus in the winter control division transferred to winter control stabilization reserve. Streetlight surplus transferred to streetlight reserve.

⁴² Mild winters therefore not as many hours required from part-time/seasonal employees.

Actual vs Budget Year To Date by Department

Environmental Services – Q4 Operating Variance Report

Water, Sewer, Solid Waste

Reporting Period: January 2021 To December 2021

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
Revenues				
Fines/Penalties ⁴³	18,000	30,913	12,913	171.74%
Other Revenue/Investment Income ⁴⁴	89,000	133,356	44,356	149.84%
Permits/Licenses	21,366	21,367	1	100.00%
Sales ⁴⁵	24,500	19,533	(4,967)	79.73%
Taxation Levy	396,598	395,724	(874)	99.78%
Transfer from Reserves ⁴⁶	332,555	289,019	(43,536)	86.91%
User Fees/Charges	7,656,900	7,622,534	(34,366)	99.55%
Total Revenues	8,538,919	8,512,445	(26,474)	99.69%
Expenses				
Contracted Services	1,518,846	1,528,270	9,424	100.62%
Long Term Debt Payments	1,794,307	1,794,307	-	100.00%
Materials & Supplies ⁴⁷	1,388,613	1,509,755	121,142	108.72%
Transfer to Reserves ⁴⁸	2,784,342	2,613,729	(170,613)	93.87%
Wages/Benefits	1,052,810	1,066,385	13,575	101.29%
Total Expenses	8,538,918	8,512,445	(26,473)	99.69%
Net Total	1	0	(1)	24.38%

⁴³ Based on volume/magnitude of late utility payments which can fluctuate.

⁴⁴ Other revenue relates to service installations which increased significantly in Q4. Also includes user fee share of investment income.

⁴⁵ Related to revenue received for scrap metal and e-waste which is unpredictable.

⁴⁶ Transfer required to balance water division budget lower than anticipated.

⁴⁷ Repairs and maintenance spending was over budget in the water division due to an unpredictable major repair event in Grand Bend due to a pressure surge issue. Higher costs for expenditures such as fuel, restoration costs, and equipment repair and replacements contributed to the budget overage for repairs and maintenance in the sewer division. Supplies are over budget in the water division due to an increased volume of water purchased, which may fluctuate year to year.

⁴⁸ Surplus for the sewer division was lower than anticipated.