

# Actual vs Budget Year To Date by Department

## General Government – Q1 Operating Variance Report

*Council, Corporate Services, General Administration, Economic Development*

Reporting Period: January 2022 To March 2022

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenues</b>				
Fines/Penalties <sup>1</sup>	185,100	24,012	(161,088)	12.97%
Grant Revenues	1,432,525	372,420	(1,060,105)	26.00%
Investment Income	120,000	30,161	(89,839)	25.13%
Other Revenue	2,500	1,651	(849)	66.03%
Permits/Licenses <sup>2</sup>	12,200	758	(11,442)	6.21%
Taxation Levy <sup>3</sup>	10,218,538	5,046,980	(5,171,558)	49.39%
Transfer from Reserves <sup>4</sup>	360,477	-	(360,477)	0.00%
User Fees/Charges <sup>5</sup>	21,400	4,193	(17,207)	19.59%
<b>Total Revenues</b>	<b>12,352,740</b>	<b>5,480,174</b>	<b>(6,872,566)</b>	<b>44.36%</b>
<b>Expenses</b>				
Contracted Services <sup>6</sup>	502,083	88,038	(414,045)	17.53%
External Transfers <sup>7</sup>	116,620	8,131	(108,489)	6.97%
Grant Expenses <sup>8</sup>	42,500	310	(42,190)	0.73%
Materials & Supplies <sup>9</sup>	367,680	37,561	(330,119)	10.22%
Transfer to Reserves	163,780	40,945	(122,835)	25.00%
Wages/Benefits	1,747,194	417,270	(1,329,924)	23.88%
Program Support	(277,950)	(65,028)	212,921	23.40%
<b>Total Expenses</b>	<b>2,661,907</b>	<b>527,228</b>	<b>(2,134,679)</b>	<b>19.81%</b>
<b>Net Total</b>	<b>9,690,833</b>	<b>4,952,947</b>	<b>(4,737,887)</b>	<b>51.11%</b>

<sup>1</sup> 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 have been significantly lower compared to prior years.

<sup>2</sup> Reduced number of marriage and lottery licenses due to COVID-19 and associated gathering restrictions during Q1. Volume of marriage licenses processed typically increases during Q2/Q3.

<sup>3</sup> Based on interim levy which is 50% of previous years.

<sup>4</sup> Transfers from reserves will be finalized at the end of the year.

<sup>5</sup> Slight reduction in number of tax certificates processed during Q1.

<sup>6</sup> Budget includes \$50,000 re: Job Evaluation Review for which the RFP closed November 10th, 2021, with work ongoing in 2022. Also includes \$50,000 for facilities condition assessment not yet underway and \$175,000 for implementation of modernization strategies. Report on status of modernization strategies will be brought to council in the coming months.

<sup>7</sup> Budget line includes community grants and MOUs.

<sup>8</sup> Budget line primarily relates to use of grant funds for records management initiative which is underway. Associated expenses will be reflected primarily in Q2/Q3.

<sup>9</sup> Budget includes annual insurance premium (due in Q2) and Huron Country Playhouse sponsorship not yet dispersed. Also includes expenses related to the 2022 election which will primarily be incurred later in the year. Anticipate increased expenses for office furniture in upcoming months per recommendations from pro-ergonomics report as well as for IT machines due for replacement. Expenses related to training/conferences in upcoming months will be reflected in Q2/Q3.

# Actual vs Budget Year To Date by Department

## Cemetery – Q1 Operating Variance Report

Reporting Period: January 2022 To March 2022

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenues</b>				
Donations/Fundraising	350	-	(350)	0.00%
Investment Income <sup>10</sup>	17,400	1,064	(16,336)	6.11%
Other Revenue	-	82	82	0.00%
Sales <sup>11</sup>	96,000	15,610	(80,391)	16.26%
<b>Total Revenues</b>	<b>113,750</b>	<b>16,755</b>	<b>(96,995)</b>	<b>14.73%</b>
<b>Expenses</b>				
Contracted Services <sup>12</sup>	26,059	4,615	(21,444)	17.71%
Materials & Supplies <sup>13</sup>	48,808	6,110	(42,698)	12.52%
Transfer to Reserves <sup>14</sup>	10,179	1,670	(8,509)	16.40%
Wages/Benefits <sup>15</sup>	112,311	13,334	(98,977)	11.87%
Program Support	6,530	1,547	(4,983)	23.70%
<b>Total Expenses</b>	<b>203,887</b>	<b>27,276</b>	<b>(176,611)</b>	<b>13.38%</b>
<b>Net Total</b>	<b>(90,137)</b>	<b>(10,521)</b>	<b>79,616</b>	<b>11.67%</b>

<sup>10</sup> COVID-19 drove down interest rates which remain low. Anticipate investment income being under budget in 2022.

<sup>11</sup> Sales related to burials which are unpredictable.

<sup>12</sup> Primarily related to services for burials which are unpredictable.

<sup>13</sup> Budget line includes annual insurance premium which is not due until Q2. Repairs and maintenance spending is typically low in Q1 but has already picked up in Q2 with regular work including tree maintenance and gravel work. Looking into upcoming training opportunities.

<sup>14</sup> Transfer related to niche sales completed at year end.

<sup>15</sup> Correlated with burials which are unpredictable and seasonal activity which will increase in Q2 and Q3.

# Actual vs Budget Year To Date by Department

## Planning Services – Q1 Operating Variance Report

Reporting Period: January 2022 To March 2022

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenues</b>				
Other Revenue <sup>16</sup>	15,000	750	(14,250)	5.00%
Transfer from Reserves <sup>17</sup>	18,000	-	(18,000)	0.00%
User Fees/Charges	25,000	5,891	(19,109)	23.56%
<b>Total Revenues</b>	<b>58,000</b>	<b>6,641</b>	<b>(51,359)</b>	<b>11.45%</b>
<b>Expenses</b>				
Contracted Services <sup>18</sup>	48,166	946	(47,220)	1.96%
Materials & Supplies <sup>19</sup>	12,820	1,452	(11,368)	11.32%
Wages/Benefits	80,334	19,678	(60,655)	24.50%
Program Support	2,694	632	(2,061)	23.48%
<b>Total Expenses</b>	<b>144,014</b>	<b>22,708</b>	<b>(121,306)</b>	<b>15.77%</b>
<b>Net Total</b>	<b>(86,014)</b>	<b>(16,067)</b>	<b>69,947</b>	<b>18.68%</b>

<sup>16</sup> Other revenue related to rebilling of professional service fees which are unpredictable.

<sup>17</sup> Budget line relates to use of Modernization Funds for Planning software. Transfers generally completed at year end.

<sup>18</sup> Budget includes funds for new planning software which is currently being onboarded. Expense will be reflected in Q2/Q3. Legal and other contracted services expenses related to planning can fluctuate and were low for Q1.

<sup>19</sup> Supplies spending was low during Q1 however anticipate spending to increase next quarter related to improving signage and other initiatives.

# Actual vs Budget Year To Date by Department

## Protection Services – Q1 Operating Variance Report

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

Reporting Period: January 2022 To March 2022

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenues</b>				
Fines/Penalties <sup>20</sup>	11,130	4,390	(6,740)	39.45%
Grant Revenues <sup>21</sup>	42,013	-	(42,013)	0.00%
Other Revenue <sup>22</sup>	17,500	150	(17,350)	0.86%
Permits/Licenses <sup>23</sup>	299,346	196,157	(103,189)	65.53%
Transfer from Reserves <sup>24</sup>	263,072	-	(263,072)	0.00%
User Fees/Charges <sup>25</sup>	34,820	19,742	(15,078)	56.70%
<b>Total Revenues</b>	<b>667,881</b>	<b>220,439</b>	<b>(447,442)</b>	<b>33.01%</b>
<b>Expenses</b>				
Contracted Services	2,264,631	549,651	(1,714,980)	24.27%
External Transfers <sup>26</sup>	280,724	10,557	(270,167)	3.76%
Materials & Supplies <sup>27</sup>	356,531	47,151	(309,379)	13.23%
Transfer to Reserves	317,190	79,298	(237,893)	25.00%
Wages/Benefits	1,012,766	219,866	(792,900)	21.71%
Program Support	66,993	15,566	(51,428)	23.23%
<b>Total Expenses</b>	<b>4,298,835</b>	<b>922,089</b>	<b>(3,376,747)</b>	<b>21.45%</b>
<b>Net Total</b>	<b>(3,630,954)</b>	<b>(701,650)</b>	<b>2,929,305</b>	<b>19.32%</b>

<sup>20</sup> Fines/penalties revenues related to by-law services above budget due to increased winter parking fines.

<sup>21</sup> Related to policing ride programs and fire agreements; generally, do not receive revenue until Q2 & Q3.

<sup>22</sup> Other revenues mainly related to rebilling for bylaw enforcement which is unpredictable.

<sup>23</sup> Building permit revenues are up due to a high number of permits issued, particularly for single detached dwellings.

<sup>24</sup> Reserve transfer primarily related to Building Division; reviewed and completed as needed at year end.

<sup>25</sup> Revenues from emergency vehicle responses are above budgeted amount due to high volume of chargeable calls. Also, a high volume of grading fees being processed by the building department.

<sup>26</sup> Bi-annual payments to Conservation Authorities in Q2 & Q4.

<sup>27</sup> Budget line includes annual insurance premium which is not due until Q2. Vehicle safeties underway in Fire department and orders recently completed for safety equipment, therefore expenses will be reflected in Q2. Bylaw operations and expenses are complaint-based and therefore can fluctuate but were low in Q1. Training and conference offerings limited during Q1 but several now booked therefore associated expenses will be reflected in upcoming quarterly reports.

# Actual vs Budget Year To Date by Department

## Recreation & Cultural Services – Q1 Operating Variance Report

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

Reporting Period: January 2022 To March 2022

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenues</b>				
Donations/Fundraising/Sponsorships <sup>28</sup>	70,740	-	(70,740)	0.00%
Grant Revenues <sup>29</sup>	36,880	5,000	(31,880)	13.56%
Other Revenue <sup>30</sup>	9,400	-	(9,400)	0.00%
Sales	4,000	-	(4,000)	0.00%
Transfer from Reserves <sup>31</sup>	169,986	-	(169,986)	0.00%
User Fees/Charges <sup>32</sup>	568,483	76,767	(491,716)	13.50%
<b>Total Revenues</b>	<b>859,489</b>	<b>81,767</b>	<b>(777,722)</b>	<b>9.51%</b>
<b>Expenses</b>				
Contracted Services <sup>33</sup>	141,665	22,168	(119,497)	15.65%
Long Term Debt Payments <sup>34</sup>	234,729	-	(234,729)	0.00%
External Transfers <sup>35</sup>	40,000	-	(40,000)	0.00%
Materials & Supplies <sup>36</sup>	730,696	128,564	(602,131)	17.59%
Transfer to Reserves	346,489	86,622	(259,867)	25.00%
Wages/Benefits <sup>37</sup>	821,163	155,933	(665,230)	18.99%
Program Support	60,121	14,690	(45,432)	24.43%
<b>Total Expenses</b>	<b>2,374,863</b>	<b>407,977</b>	<b>(1,966,886)</b>	<b>17.18%</b>
<b>Net Total</b>	<b>(1,515,374)</b>	<b>(326,210)</b>	<b>1,189,164</b>	<b>21.53%</b>

<sup>28</sup> Includes revenues related to seasonal programs such as the Rodeo as well as donations which are unpredictable.

<sup>29</sup> Grant revenues primarily related to Bluewater share of recreation facility (typically received later in the year) and Huron County grant for library maintenance.

<sup>30</sup> Relates primarily to cost recovery from BIA related to flower expenses not yet incurred.

<sup>31</sup> Reserve transfers are generally not completed until year end.

<sup>32</sup> Low primarily due to COVID-19 closures of facilities and gathering limits experienced early in Q1. Q1 is also typically slow for facility rentals but bookings have significantly increased for remainder of year. Budget also includes seasonal revenues such as Port Blake, pools, and parks user fees.

<sup>33</sup> Contracted services are lower than average due to facility closures/limitations due to COVID-19 as well as seasonality of recreational offerings such as the Rodeo, Pools, and Pt. Blake.

<sup>34</sup> Debt payment related to pools is paid semi-annually (June and December).

<sup>35</sup> Payments to KWCC and KW Pool will be reflected in Q2.

<sup>36</sup> Budget includes annual insurance premium (due in Q2). Supplies spending is low due to facility closures/limitations due to COVID-19 as well as seasonality of recreational offerings such as the Rodeo, Pools, and Pt. Blake. Training has now been scheduled following the removal of the arena ice surfaces for the season.

<sup>37</sup> Wages/benefits low primarily due to seasonality of hiring for part-time employment.

# Actual vs Budget Year To Date by Department

## Transportation Services – Q1 Operating Variance Report

*Transportation Operation, Winter Control, Streetlighting*

Reporting Period: January 2022 To March 2022

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenues</b>				
Grant Revenues <sup>38</sup>	47,000	-	(47,000)	0.00%
Other Revenue <sup>39</sup>	63,220	33,220	(30,000)	52.55%
Permits/Licenses <sup>40</sup>	14,476	18,480	4,004	127.66%
Sales <sup>41</sup>	-	9,883	9,883	0.00%
Taxation Levy <sup>42</sup>	140,995	63,119	(77,876)	44.77%
Transfer from Reserves	2,000	-	(2,000)	0.00%
<b>Total Revenues</b>	<b>267,691</b>	<b>124,703</b>	<b>(142,988)</b>	<b>46.58%</b>
<b>Expenses</b>				
Contracted Services <sup>43</sup>	137,026	4,474	(132,552)	3.26%
Grant Expenses <sup>44</sup>	94,000	-	(94,000)	0.00%
Materials & Supplies <sup>45</sup>	1,454,828	197,062	(1,257,766)	13.55%
Transfer to Reserves	871,873	227,852	(644,021)	26.13%
Wages/Benefits	1,147,151	312,624	(834,527)	27.25%
Program Support	66,837	15,347	(51,490)	22.96%
<b>Total Expenses</b>	<b>3,771,714</b>	<b>757,358</b>	<b>(3,014,357)</b>	<b>20.08%</b>
<b>Net Total</b>	<b>(3,504,023)</b>	<b>(632,655)</b>	<b>2,871,368</b>	<b>18.06%</b>

<sup>38</sup> Related to Municipal Drain grants, which are not completed until later in the year.

<sup>39</sup> Other revenue budget includes annual transmission agreement funds which have already been received as well as any rebilling required for winter control activities, which can fluctuate.

<sup>40</sup> Annual land rental revenue. Lease amount increased as of January 1, 2022 for five-year term per tender awarded on December 6, 2021 by Motion #457-2021.

<sup>41</sup> Relates to sale of street sweeper. Funds received were transferred to capital replacement reserve per disposal policy.

<sup>42</sup> Relates to streetlights. Interim billing based on 50% of prior year. Adjustment completed on final billing as required.

<sup>43</sup> Contracted services for roads, bridges & culverts, and storm water management are low due to seasonal nature of work. Budget also includes annual Whalen Line maintenance invoice received from Middlesex County at year-end and funds for OSIM report which will likely be initiated in Q2/Q3.

<sup>44</sup> Related to municipal drain work that typically occurs in Q2/Q3.

<sup>45</sup> Budget line includes annual insurance premium (due in Q2). Fresh gravel/dust control purchase and work to be completed during Q2. General repairs and maintenance work will increase as moving out of winter operations. Training delayed/limited due to COVID-19 - starting to re-book for Q2.

# Actual vs Budget Year To Date by Department

## Environmental Services – Q1 Operating Variance Report

Water, Sewer, Solid Waste

Reporting Period: January 2022 To March 2022

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenues</b>				
Fines/Penalties <sup>46</sup>	18,000	9,236	(8,764)	51.31%
Other Revenue <sup>47</sup>	89,000	14,580	(74,420)	16.38%
Permits/Licenses <sup>48</sup>	24,835	24,835	-	100.00%
Sales <sup>49</sup>	24,500	12,064	(12,436)	49.24%
Taxation Levy <sup>50</sup>	396,598	197,862	(198,736)	49.89%
Transfer from Reserves <sup>51</sup>	367,306	-	(367,306)	0.00%
User Fees/Charges <sup>52</sup>	8,130,593	916,056	(7,214,538)	11.27%
<b>Total Revenues</b>	<b>9,050,832</b>	<b>1,174,632</b>	<b>(7,876,200)</b>	<b>12.98%</b>
<b>Expenses</b>				
Contracted Services <sup>53</sup>	1,513,740	259,484	(1,254,256)	17.14%
Long Term Debt Payments <sup>54</sup>	1,794,307	205,999	(1,588,308)	11.48%
Materials & Supplies <sup>55</sup>	1,395,157	217,009	(1,178,148)	15.55%
Transfer to Reserves	3,204,123	713,704	(2,490,419)	22.27%
Wages/Benefits	1,068,730	253,630	(815,100)	23.73%
Program Support	74,776	17,246	(57,530)	23.06%
<b>Total Expenses</b>	<b>9,050,832</b>	<b>1,667,073</b>	<b>(7,383,760)</b>	<b>18.42%</b>
<b>Net Total</b>	<b>(0)</b>	<b>(492,440)</b>	<b>(492,440)</b>	<b>0.00%</b>

<sup>46</sup> Based on volume/magnitude of late utility payments which can fluctuate.

<sup>47</sup> Other revenue relates to service installations which are unknown.

<sup>48</sup> Annual land rental revenue.

<sup>49</sup> Budget is related to revenue received for scrap metal and e-waste which is unpredictable. Revenue earned year-to-date relates to the sale of a trailer, the funds for which were transferred to the capital replacement reserve per disposal policy.

<sup>50</sup> Includes Interim Special Area Rate Levy. Based on previous year's allocation and adjusted on final levy.

<sup>51</sup> Reserve transfers are generally not completed until year end.

<sup>52</sup> User fee revenues are based on quarterly utility billing. Timing does not match with fiscal quarters.

<sup>53</sup> Budget line includes Water/Wastewater Master Plan, for which engineering expenses are expected to pick up in Q2. Specific contracted work lined up for completion in Q2. First quarter spending tends to be low due to seasonal nature of operations.

<sup>54</sup> Debt payments made biannually.

<sup>55</sup> Budget line includes annual insurance premium (due in Q2). Expenses related to water supply purchases are typically lower in Q1 plus March invoice has not yet been received. Training expenses have been incurred which will be reflected in Q2. Overall expenses are low due to seasonal nature of work.