

## Appendix A: Actual vs Budget Year to Date by Department

### Building & Development Services

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenue:</b>				
Fines/Penalties	5,500	515	(4,986)	9.35%
Other Revenue	35,000	278	(34,722)	0.80%
Permits/Licenses	199,730	74,579	(125,151)	37.34%
Transfer from Reserves <sup>1</sup>	44,456	0	(44,456)	0.00%
User Fees/Charges	26,500	6,092	(20,408)	22.99%
<b>Total Revenue</b>	<b>311,186</b>	<b>81,464</b>	<b>(229,722)</b>	<b>26.18%</b>
<b>Expense:</b>				
Contracted Services	102,182	7,978	(94,204)	7.81%
Materials	75,691	5,719	(69,971)	7.56%
Transfer to Reserves	3,230	808	(2,422)	25.00%
Wages & Benefits	290,318	50,021	(240,297)	17.23%
<b>Total Expense</b>	<b>471,421</b>	<b>64,526</b>	<b>(406,895)</b>	<b>13.69%</b>
<b>Net Total</b>	<b>(160,235)</b>	<b>16,938</b>	<b>177,172</b>	<b>-10.57%</b>

The year-to-date budget is within normal means. Revenues are right on target for first quarter and expenses are slightly low, which could be attributed to the timing of budget approval. It is even fair to expect that revenues will increase through quarters 2 and 3 as a result of seasonal building and development.

<sup>1</sup> Transfers to/from reserves generally occur as part of the year end processes.

## Cemetery Services

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenue:</b>				
Cemetery	88,300	19,455	(68,845)	22.03%
Donations/Fundraising	350	0	(350)	0.00%
Investment Income	17,400	1,979	(15,421)	11.38%
<b>Total Revenue</b>	<b>106,050</b>	<b>21,434</b>	<b>(84,616)</b>	<b>20.21%</b>
<b>Expense:</b>				
Contracted Services <sup>2</sup>	4,839	3,398	(1,441)	70.23%
Materials	49,495	2,022	(47,473)	4.09%
Transfer to Reserves	10,080	1,645	(8,435)	16.32%
Wages & Benefits	83,101	8,766	(74,335)	10.55%
<b>Total Expense</b>	<b>147,516</b>	<b>15,831</b>	<b>(131,684)</b>	<b>10.73%</b>
<b>Net Total</b>	<b>(41,466)</b>	<b>5,603</b>	<b>47,069</b>	<b>-13.51%</b>

Currently there are greater revenues reported than expenses which can be attributed to the seasonal nature of the services offered by the Cemetery, such as grounds maintenance.

<sup>2</sup> An annual maintenance fee is reflected here which will equalize over the fiscal period.

## Emergency Services

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenue:</b>				
Donations/Fundraising	22,700	5,936	(16,764)	26.15%
Grant Revenues	25,000	0	(25,000)	0.00%
Other Revenue	4,000	50	(3,950)	1.25%
User Fees/Charges	18,941	9,457	(9,484)	49.93%
<b>Total Revenue</b>	<b>70,641</b>	<b>15,443</b>	<b>(55,198)</b>	<b>21.86%</b>
<b>Expense:</b>				
Contracted Services <sup>3</sup>	100,860	33,546	(67,314)	33.26%
Materials	239,753	38,736	(201,017)	16.16%
Transfer to Reserves	169,686	42,421	(127,265)	25.00%
Wages & Benefits	430,709	91,743	(338,966)	21.30%
<b>Total Expense</b>	<b>941,008</b>	<b>206,446</b>	<b>(734,561)</b>	<b>21.94%</b>
<b>Net Total</b>	<b>(870,366)</b>	<b>(191,004)</b>	<b>679,363</b>	<b>21.95%</b>

Overall the Fire Department is within normal means up to and including March 31, 2017.

<sup>3</sup> Dispatching fees are billed at the beginning of the year which is increasing the variance in contracted services. This is expected to equalize over the year and be within target.

## General Administration

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenue:</b>				
Fines/Penalties	193,230	48,913	(144,317)	25.31%
Grant Revenues	1,373,013	340,549	(1,032,464)	24.80%
Investment Income	70,000	11,577	(58,423)	16.54%
Other Revenue	2,500	737	(1,763)	29.48%
Permits/Licenses	12,200	2,520	(9,680)	20.65%
Taxation Levy <sup>4</sup>	8,010,330	3,765,272	(4,245,058)	47.01%
Transfer from Reserves <sup>5</sup>	120,767	0	(120,767)	0.00%
User Fees/Charges	21,400	4,760	(4,715)	22.24%
<b>Total Revenue</b>	<b>9,803,440</b>	<b>4,174,328</b>	<b>(5,617,187)</b>	<b>42.58%</b>
<b>Expense:</b>				
Contracted Services	1,997,274	494,580	(1,502,694)	24.76%
External Transfers <sup>6</sup>	272,772	7,970	(264,802)	2.92%
Grant Expenses <sup>7</sup>	67,784	21,534	(46,250)	31.77%
Materials	315,155	57,605	(257,549)	18.28%
Transfer to Reserves	51,287	11,072	(40,215)	21.59%
Wages & Benefits	1,008,935	221,479	(787,456)	21.95%
<b>Total Expense</b>	<b>3,713,206</b>	<b>814,240</b>	<b>(2,898,966)</b>	<b>21.93%</b>
<b>Net Total</b>	<b>6,090,234</b>	<b>3,372,013</b>	<b>(2,718,221)</b>	<b>55.37%</b>

All expenses for administration are well within normal means for the first quarter. Revenues are greater than expected, primarily due to the levy which is billed in two installments. It is expected to normalize throughout the remainder of the fiscal period.

<sup>4</sup> This figure includes two of four tax installments and should reflect approximately 50% of the annual levy amount. It is within normal means.

<sup>5</sup> Reserve transfers occur as needed or as part of the year-end accounting entries.

<sup>6</sup> The external transfer represents the amount forwarded to the Conservation Authority which is paid throughout the year. It is expected to remain within normal means.

<sup>7</sup> The grant expenses are for the approved 2017 Community Grants and are reflective of when events occur.

## Recreation Services

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenue:</b>				
Donations/Fundraising <sup>8</sup>	18,800	10,600	(8,200)	56.38%
Grant Revenues	23,088	0	(23,088)	0.00%
Other Revenue <sup>9</sup>	10,378	11,443	1,065	110.26%
User Fees/Charges	716,085	141,359	(574,726)	19.74%
<b>Total Revenue</b>	<b>768,351</b>	<b>163,403</b>	<b>(604,948)</b>	<b>21.27%</b>
<b>Expense:</b>				
Contracted Services	98,330	12,031	(86,299)	12.24%
Debt - Interest Payments <sup>10</sup>	31,609	0	(31,609)	0.00%
Debt - Principal payments <sup>11</sup>	33,132	0	(33,132)	0.00%
Grant Expenses	30,591	0	(30,591)	0.00%
Materials	755,886	139,917	(615,970)	18.51%
Transfer to Reserves <sup>12</sup>	104,204	36,051	(68,153)	34.60%
Wages & Benefits	986,092	175,627	(810,465)	17.81%
<b>Total Expense</b>	<b>2,039,844</b>	<b>363,626</b>	<b>(1,676,218)</b>	<b>17.83%</b>
<b>Net Total</b>	<b>(1,271,493)</b>	<b>(200,223)</b>	<b>1,071,270</b>	<b>15.75%</b>

<sup>8</sup> This includes an allocation from Huron County for the South Huron Recreation Centre for \$8,000. for water re-fill stations that will be offset by purchase of same.

<sup>9</sup> The YTD for this line item includes a grant from Hydro One that has currently been received. This is offset by a transfer to reserve for capital project.

<sup>10</sup> Debt payments are based on semi-annual payment schedules.

<sup>11</sup>

<sup>12</sup> The transfer to reserves includes Hydro One grant transfer to reserve for capital project.

## Sewer Services

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenue:</b>				
Fines/Penalties <sup>13</sup>	0	637	637	
Other Revenue	30,000	0	(30,000)	0.00%
User Fees/Charges	1,963,518	447,734	(1,254,014)	26.31%
<b>Total Revenue</b>	<b>1,993,518</b>	<b>448,371</b>	<b>(1,545,147)</b>	<b>22.49%</b>
<b>Expense:</b>				
Contracted Services	286,155	3,643	(282,512)	1.27%
Debt - Interest Payments	419,675	100,370	(319,306)	23.92%
Debt - Principal payments	322,291	105,630	(216,661)	32.77%
Materials	287,606	84,956	(202,650)	29.54%
Transfer to Reserves	468,584	117,146	(351,438)	25.00%
Wages & Benefits	185,015	41,241	(143,774)	22.29%
<b>Total Expense</b>	<b>1,969,326</b>	<b>452,985</b>	<b>(1,516,341)</b>	<b>23.00%</b>
<b>Net Total</b>	<b>24,192</b>	<b>(4,614)</b>	<b>(28,806)</b>	<b>-19.07%</b>

Sewer services revenues and expenses are well within normal means for the first operation quarter of the fiscal period. Utility billing cycle does not match quarterly financial reporting.

<sup>13</sup> Utility penalty revenues, budgeted amount was included under user fees/charges.

## Solid Waste

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenue:</b>				
Other Revenue	34,000	2,537	(31,463)	7.46%
User Fees/Charges	1,133,326	138,395	(994,932)	12.21%
<b>Total Revenue</b>	<b>1,167,326</b>	<b>140,931</b>	<b>(1,026,395)</b>	<b>12.07%</b>
<b>Expense:</b>				
Contracted Services	557,781	129,371	(428,410)	23.19%
Materials	362,557	27,745	(334,812)	7.65%
Transfer to Reserves <sup>14</sup>	124,063	4,848	(119,215)	3.91%
Wages & Benefits	174,232	27,387	(146,845)	15.72%
<b>Total Expense</b>	<b>1,218,632</b>	<b>189,350</b>	<b>(1,029,282)</b>	<b>15.54%</b>
<b>Net Total</b>	<b>(51,306)</b>	<b>(48,419)</b>	<b>2,887</b>	<b>94.37%</b>

Solid Waste services revenues and expenses are well within normal means for the first operation quarter of the fiscal period. Utility billing cycle does not match quarterly financial reporting. Solid Waste disposal revenues generally increase in the second quarter of the fiscal year.

<sup>14</sup> Reserve transfers occur as part of the year end process. There is no reason at this time to believe this number will not meet target.

## Streetlighting

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenue:</b>				
General Revenue <sup>15</sup>	161,579	80,515	(81,064)	49.83%
<b>Total Revenue</b>	<b>161,579</b>	<b>80,515</b>	<b>(81,064)</b>	<b>49.83%</b>
<b>Expense:</b>				
Materials	138,000	23,216	(114,784)	16.82%
Transfer to Reserves	23,580	5,780	(17,801)	24.51%
<b>Total Expense</b>	<b>161,580</b>	<b>28,995</b>	<b>(132,585)</b>	<b>17.94%</b>
<b>Net Total</b>	<b>(1)</b>	<b>51,519</b>	<b>51,521</b>	

Expenses are within normal means for the first quarter.

<sup>15</sup> The interim levy billing is reflected here for the streetlight portion and represents approximately 50% of the fiscal period revenues.



## Transportation Services

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenue:</b>				
Grant Revenues <sup>16</sup>	41,777	0	(41,777)	0.00%
Other Revenue <sup>17</sup>	40,000	33,073	(6,927)	82.68%
Permits/Licenses	0	600	600	
User Fees/Charges <sup>18</sup>	14,476	14,476	0	100.00%
<b>Total Revenue</b>	<b>96,253</b>	<b>48,149</b>	<b>(48,104)</b>	<b>50.02%</b>
<b>Expense:</b>				
Contracted Services	28,856	7,530	(21,326)	26.09%
Debt - Interest Payments <sup>19</sup>	1,989	0	(1,989)	0.00%
Debt - Principal payments	40,937	0	(40,937)	0.00%
Grant Expenses <sup>20</sup>	83,555	0	(83,555)	0.00%
Materials <sup>21</sup>	1,205,581	181,312	(1,024,269)	15.04%
Transfer to Reserves	690,497	172,624	(517,873)	25.00%
Wages & Benefits	912,003	221,297	(690,706)	24.26%
<b>Total Expense</b>	<b>2,963,418</b>	<b>582,764</b>	<b>(2,380,654)</b>	<b>19.67%</b>
<b>Net Total</b>	<b>(2,867,165)</b>	<b>(534,614)</b>	<b>2,332,550</b>	<b>18.65%</b>

<sup>16</sup> These revenues are for the municipal drains superintendent and maintenance grant.

<sup>17</sup> The bulk of these revenues are from Goshen Wind as per the agreement.

<sup>18</sup> This is an annual land rental amount and will equalize over the fiscal period.

<sup>19</sup> Internal accounting entries are required to reflect these debt expenses and will be processed during the fiscal period.

<sup>20</sup> Grant expenses reflect the superintendent costs that are billed quarterly and is an example of a current timing difference.

<sup>21</sup> Materials are well within normal means, however, the Transportation Manager has identified an unfavourable variance with respect to vehicle repairs. The Transportation Manager will bring a report back to Council to provide details on the equipment repairs expenses.

## Water Services

	Budget	YTD Actual Cost	Variance Over/Under	Percentage Variance
<b>Revenue:</b>				
Fines/Penalties	18,000	3,665	(14,335)	20.36%
Other Revenue	50,000	13,756	(36,244)	27.51%
Transfer from Reserves <sup>22</sup>	25,000	0	(25,000)	0.00%
User Fees/Charges	3,797,470	602,843	(3,059,799)	16.46%
<b>Total Revenue</b>	<b>3,890,470</b>	<b>620,264</b>	<b>(3,270,207)</b>	<b>15.94%</b>
<b>Expense:</b>				
Contracted Services	88,500	10,552	(77,948)	11.92%
Debt - Interest Payments <sup>23</sup>	557,249	842	(556,407)	0.15%
Debt - Principal payments	421,847	13,719	(408,128)	3.25%
Materials	999,475	108,594	(890,882)	10.87%
Transfer to Reserves	800,000	200,000	(600,000)	25.00%
Wages & Benefits	545,045	107,320	(437,725)	19.69%
<b>Total Expense</b>	<b>3,412,116</b>	<b>441,027</b>	<b>(2,971,089)</b>	<b>12.93%</b>
<b>Net Total</b>	<b>478,354</b>	<b>179,237</b>	<b>(299,117)</b>	<b>37.47%</b>

Water services revenues and expenses are well within normal means for the first operation quarter of the fiscal period. Utility billing cycle does not match quarterly financial reporting.

<sup>22</sup> Reserve transfers occur as needed or as part of the year end processes.

<sup>23</sup> There are debt charges budgeted that do not occur on a monthly basis. This is expected to equalize over the fiscal period.