



# COUNTY OF WELLINGTON

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## COMMITTEE REPORT

**To:** Chair and Members of the Planning Committee  
**From:** Ken DeHart, County Treasurer  
**Date:** Thursday, October 14, 2021  
**Subject:** **Planning Financial Statements and Variance Projections as of September 30, 2021**

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### Background:

This report is respectfully submitted in accordance with the County's Budget Variance Reporting policy, and provides an updated projection to year-end based on expenditures and revenues to September 30, 2021 for the Planning Department.

Operations across all County departments have continued to be affected by the COVID-19 pandemic and are likely to see financial implications in various ways throughout the remainder of 2021. Impacts specific to COVID-19 are identified where applicable.

### Planning

- Grants and subsidies are less than budgeted as the final installment of funding for the Climate Change staff position is lower based on lower expenditures for the claim period.
- Municipal recoveries reflect work on behalf of local municipalities having recovered to pre-pandemic levels with the amount to date exceeding the full budget for the year. As a result, a positive variance between \$80,000 to \$100,000 may occur by year-end.
- User fees and charges are close to budget at this time (73%). Overall user fee revenues will be largely dependent on market conditions throughout the rest of the year. At this time staff anticipate these revenues to come close to budget.
- Salaries, wages and benefits are under budget as a result of staffing vacancies and gapping as the positions have been filled. A positive variance between \$30,000 and \$40,000 is anticipated.
- Supplies, materials and equipment are close to budget, no variance is expected.
- Purchased Services are significantly under budget to the end of September:
  - Expenditures related to Rail-Trails projects are expected later in the year. Any variances related to forests or trails will be transferred to or from the reserves at the end of the year and no net variance is expected from these items.
  - Consultant fees and legal fees are below budget at this time. These expenses are largely attributable to on-going appeals (LPAT). These expenses as well as conferences, mileage and other professional fees are likely to produce savings in the range of \$40,000 to \$50,000 in 2021.
- Transfer payments are under budget – additional payments to the Grand River Conservation Authority for the Rural Water Quality Programme and funding of the Risk Management Officer will be made later this year. It is likely that savings will result from the delay in hiring of a contract position to aid with Source Water Protection.

Overall, the Planning Division is tracking ahead of budget from a revenue perspective while also experiencing savings on expenditures. The final variance in Planning will largely be determined by LDC fees and other development application fees received throughout the rest of the year as well as the remaining consulting and legal needs within the department. Currently, staff expect a positive variance of between \$150,000 and \$200,000.

### Capital

Planning began 2021 with a total approved budget of \$455,000 consisting of two projects. To date one project is complete and ready to close.

The table below accounts for life-to-date spending and purchase order commitments for total available funding of \$152,333.

Planning	May 31, 2021	Sept 30, 2021
Open Capital at Dec 31, 2020	\$ 415,000	\$ 415,000
plus: 2021 Approved Capital budget	\$ 40,000	\$ 40,000
plus: 2021 In-Year Budget Adjustments		
2021 Total Approved Capital budget	\$ 455,000	\$ 455,000
less: Previous Years Capital Spending	\$ (124,971)	\$ (124,971)
<b>Available Capital Funding for 2021</b>	<b>\$ 330,029</b>	<b>\$ 330,029</b>
2021 Capital Spending to date	\$ (15,873)	\$ (89,457)
Open Purchase Orders		\$ (56,869)
Closed Projects		\$ (31,370)
<b>Uncommitted Approved Funding</b>	<b>\$ 314,156</b>	<b>\$ 152,333</b>

The following table details spending to date and project spending plans for 2021.

Planning Capital	LTD Budget	LTD Actuals	Remaining Budget	Comments
Official Plan / MCR Update	\$415,000	\$205,798	\$209,202	Initiated in 2018, the project was budgeted to span five years with annual budget allocations. Despite delays in securing consulting hours the project is progressing well and will continue into 2022.
Resurface Trestle Bridge Trail	\$40,000	\$8,630	\$31,370	Work on the trail took place over the summer months by our roads department. The project is complete and ready to close. Savings return to the reserve to fund future works.
<b>Total Planning Division</b>	<b>\$455,000</b>	<b>\$214,428</b>	<b>\$240,572</b>	

### **Green Legacy**

- Sales to date are higher than budgeted and a minor positive variance will occur
- Salaries, wages and benefits are close to budget at this time as seasonal staff were brought in the spring and summer months, this is just timing of expenditures and should be on budget at year-end
- Supplies, materials and equipment is on budget with no variance anticipated
- Purchased services are under budget at this time and it is likely there will be savings of \$20,000 to \$25,000 on volunteer expense (busing) as the student trips to the nurseries will not occur in 2021.

The Green Legacy budget is expected to have a positive variance in the range of \$25,000 to \$30,000 at year-end.

### **Emergency Management**

In March of 2020, staff began allocating all COVID-19 related expenses to a new business unit within Emergency Management (EM) in order to isolate the financial impact due to the pandemic. Currently the most significant impact (\$207,000) has been the installation of HVAC equipment at various property buildings to enhance the air quality and reduce the possible transmission of COVID-19 particles. In addition to the building expenses a variety of advertising expenses (\$172,000) have been incurred to promote safety protocols, supporting local businesses, vaccination information and promotion of mental health. To date the additional expenses that have flowed through this business unit total over \$454,700. It is the expectation that the majority if not all of these expenses will be offset with upper level governmental funding that the County has already received and funded from reserve.

In terms of the approved EM operating budget:

- Salaries, wages and benefits are close to budget with no variance anticipated
- Supplies, materials and equipment, specific to Emergency Management (notwithstanding COVID impacts) are under budget and a small variance is likely
- Purchased services are tracking ahead of budget at this time as the annual payments for the 911 contract, radio licensing, radio tower lease and software maintenance and licensing have been made for the year.
- Transfer payments (which includes amounts paid to date for the Fire Training Officer) will have additional payments over the course of the fall. No variance is anticipated.

Emergency Management is on budget at the end of September taking into consideration a number of full year costs having been incurred and one quarter of Fire Training Officer payments. A positive variance between \$10,000 and \$20,000 is anticipated for all activities within Emergency Management. At this point in time, we expect that all COVID-related costs will be covered.

## Capital

Community Emergency Management capital began 2021 with a total approved budget of \$80,000 consisting of two projects. To date one project is complete and ready to close.

The table below accounts for life to date spending and closing projects for total available funding of \$9,558.

Emergency Management	May 31, 2021	Sept 30, 2021
Open Capital at Dec 31, 2020	\$ 50,000	\$ 50,000
plus: 2021 Approved Capital budget	\$ 30,000	\$ 30,000
plus: 2021 In-Year Budget Adjustments		
2021 Total Approved Capital budget	\$ 80,000	\$ 80,000
less: Previous Years Capital Spending	\$ -	
<b>Available Capital Funding for 2021</b>	<b>\$ 80,000</b>	<b>\$ 80,000</b>
2021 Capital Spending to date	\$ (32,715)	\$ (55,185)
Open Purchase Orders		
Closed Projects		\$ (15,257)
<b>Uncommitted Approved Funding</b>	<b>\$ 47,285</b>	<b>\$ 9,558</b>

The following table details spending to date and project spending plans for 2021.

Emergency Management Capital	LTD Budget	LTD Actuals	Remaining Budget	Comments
2020 CEM Vehicle Replacement	\$50,000	\$34,743	\$15,257	The vehicle purchase is complete and project is set to close. Project savings will return to the General Capital Reserve.
EM Portable/Mobile Radio Replacement	\$30,000	\$20,442	\$9,558	The project is substantially complete with the majority of radios installed. The project remains open for additional works required in Minto.
<b>Total Emergency Management</b>	<b>\$80,000</b>	<b>\$32,715</b>	<b>\$47,285</b>	

## Recommendation:

That the Financial Statements and Variance Projections as of September 30, 2021 for the Planning Department be approved.

Respectfully submitted,



Ken DeHart, CPA, CGA  
County Treasurer