



# Financial Update as at September 30, 2020



# Financial Update for the period ending September 30, 2020 (unaudited)

This report aims to provide Council with an update on the Municipality of Clarington's financial activity through the third quarter of 2020 and compare it with the same period in 2019. This report will provide a financial overview of budget variances as of September 30, 2020, and essential non-financial functions of the Municipality such as service level achievements or deficits that have been realized within the reported quarter, a review of COVID-19 impacts and department initiatives.

## COVID-19 Implications

In August 2020, the Province of Ontario announced funding for the Safe Restart Program. The Municipality was allocated approximately \$2.1 million through phase 1 of this program. The receipt of these funds will be reflected in the fourth-quarter financial report. As of September 30, 2020, there have not been any updates on the funding announcement. Funding under this

program provides support for expenses and revenue pressures associated with the COVID-19 pandemic. Suppose the Municipality is unable to account for all of the funds received. In that case, remaining funds must be put into a reserve fund and utilized in 2021 for eligible purposes. After careful consideration, the Treasurer's advice was that the second phase of the funding not be pursued..

The Municipality continues to experience the financial impacts of COVID-19. Affects on our revenues and expenses are highlighted below for each department.

## Taxes Receivable/Collected

Taxes Receivable as of September 30, 2020, provides the status of the taxes billed and collected by the Municipality during the third quarter. A total of

\$24,044,928 remains unpaid which is similar to the same quarter in previous years.

To provide COVID-19 relief to our taxpayers, the Municipality moved the June installment of the final tax bill to July. In 2020, two installment dates, the adjusted date in July and the regularly scheduled date in September fall in the third quarter.

## Grants

Clarington received another installment of the grant from the Federation of Canadian Municipalities (FCM) to support participation in the Municipalities for Climate Innovation Program (MCIP). The MCIP supports municipalities in developing a response to climate change that protects residents, the environment and the economy. Funds received from the program are subsidizing the Climate Change Response Coordinator position, who is working with the Interdepartmental Climate Change Working Group to develop the Clarington Climate Action Plan and other climate initiatives in the Municipality.

The initial installment of the grant for summer students was received in the third quarter and is used to subsidize

student wages. Generally, the funding would be received in October or November; due to COVID, a July installment was made. This year's grant is lower than last year's grant by 47 per cent.

Grant funding was received from the Tourism Industry Association of Ontario (TIAO) this quarter. The TIAO partnership through FedDev Ontario aids local Destination Marketing Organizations with the Regional Recovery and Relief Fund to help support marketing efforts during the pandemic. Due to COVID-19, TIAO pushed back the program end date from December 31, 2020, to February 28, 2021.

## Development Charges Collected

Residential and non-residential development charges collected as of September 30, 2020, was \$11,426,934.

Residential municipal development charges collected were \$10,680,150 compared to \$2,388,914 in 2019 for the same period. The 2015 Development Charges Background Study forecasted that the Municipality would be collecting approximately 823 units in total for 2020, or about 617 units by the end of the third quarter. As at September 30, 2020, development charges have been collected for 737 units..

The development charges are significantly higher compared to 2019 due to the increased volume of permits issued in 2020. It was noted that deck and renovation permits had increased this year, possibly as a result of COVID-19. Staff attribute this increase to taxpayers wanting to improve their homes/yards as they are spending more time at home. There have been a few large permits issued for townhouses, stacked townhouses and single detached dwellings.

**Municipality of Clarington - Municipal Development Charges January 1 to September 30, 2020**

<b>Residential</b>	<b>2020</b>		<b>2019</b>	
	Municipal Development Charges Paid	Number of Units	Municipal Development Charges Paid	Number of Units
Single/Semi- Detached				
New construction	\$ 4,499,854.00	249	\$ 983,515	56
Additions	-	-	-	-
Townhouse	5,181,866.00	373	854,264	64
Apartment	998,430.00	115	551,135	65
<b>Total Residential</b>	<b>\$ 10,680,150.00</b>	<b>737</b>	<b>\$ 2,388,914</b>	<b>185</b>

Change in DC paid from prior year: 347.1%

Change in DC units from prior year: 298.4%

<b>Non-residential</b>	<b>2020</b>	<b>2019</b>
	Municipal Development Charges Paid	Municipal Development Charges Paid
Commercial		
New construction	\$ 412,300.48	\$ 358,795.79
Additions	-	-
Industrial		
New construction	334,483.99	30,133.35
Additions	-	-
Agricultural	-	-
Government	-	-
Institutional	-	-
<b>Total Non-residential</b>	<b>\$ 746,784.47</b>	<b>\$ 388,929.14</b>

Change in DC paid from prior year: 92.0%

## Municipal Development Charge Incentives

In the 2015 Development Charges By-law 2015-035, there are several incentives to encourage development in Clarington. These incentives mainly relate to multi-residential, commercial and industrial development. Since

July 2015, there has been a total of \$1,555,277 in development charge incentives given to 15 properties. The split is approximately 37% and 63% respectively between residential and non-residential properties. Note that discretionary incentives are required to be covered by the Municipality's tax base. There are no new incentives in 2020, as of September 30, 2020.

Property & Incentive Type	2015	2016	2017	2018	2019	2020	Total	Percentage of Total
Mid-Rise Residential		\$413,822					413,822	
Revitalization, Mixed Use			157,840				157,840	
<b>Residential</b>	-	<b>413,822.</b>	<b>157,840</b>	-	-	-	<b>571,662</b>	<b>37%</b>
Medical Exemption	110,671						110,671	
Revitalization, Small Business	3,636	938	974				5,548	
Existing Industrial Development		22,983					22,983	
Conversion Residential to Commercial		15,985					15,985	
New Industrial Development			102,718	652,823			755,541	
Revitalization, Mixed Use			72,886				72,886	
<b>Non-Residential</b>	<b>114,307</b>	<b>39,906</b>	<b>176,578</b>	<b>652,823</b>	-	-	<b>983,614</b>	<b>63%</b>
	<b>\$114,307</b>	<b>\$453,728</b>	<b>\$334,418</b>	<b>\$652,823</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$1,555,277.</b>	<b>100%</b>

## Investments

The Manager of Internal Audit provides a quarterly compliance memo to the CAO and the Treasurer. Below are the highlights of this memo for the period ending September 30, 2020.

## Investments by Institution

The compliance calculations include the reserve fund bank account as it's not used for ongoing operations and is considered available for investing. The general fund TD bank account is used for the ongoing operations and is consider as "required immediately" and therefore is not eligible for investing; it is not included in the compliance calculations.

	Total Funds	% of Total	Minimum Range	Maximum Range
TD Bank - Savings	\$23,018,812	19.40%	0%	100%
ONE - HISA	23,383,592	19.70%	0%	100%
ONE - Equity	2,499,996	2.10%	0%	15%
ONE - Bond	4,254,506	3.60%	0%	15%
ONE - Corporate Bond	-	0.00%	0%	15%
RBC	15,153,314	12.80%	0%	20%
RBC - HISA	75,459	0.10%	0%	100%
National Bank	8,805,845	7.40%	0%	20%
BNS	12,979,424	10.90%	0%	20%
BMO	15,081,384	12.70%	0%	20%

	Total Funds	% of Total	Minimum Range	Maximum Range
HSBC	5,543,553	4.70%	0%	20%
TD Bank	7,841,449	6.60%	0%	20%
	<u>\$ 118,637,334</u>	<u>100.00%</u>		

The Municipality was compliant with all restrictions on investment with individual institutions.

### Investments by Term

	Total Funds	% of Total		Minimum Range	Maximum Range
90 Days	\$59,538,747	50.20%		20%	100%
90 Days to 1 Year	4,674,330	3.90%	54.10%	30%	100%
1 to 5 Years	36,624,485	30.90%		0%	85%
5 to 10 Years	8,479,731	7.10%		0%	50%
10 to 20 Years	9,320,041	7.90%		0%	30%
	<u>\$118,637,334</u>	<u>100.00%</u>			

The Municipality was compliant with the stated term length restrictions. There is a significantly high

component that is less than 90 days; this is due to the One Fund HISA and TD Reserve Bank investments,



which are immediately accessible and thereby highly liquid. The investments in the 10 to 20-year terms are all bank bonds, which are considered to have adequate

liquidity. There are uses for these long-term investments, but the specifics have not been clearly identified.

### Investments by Type

	Total Funds	% of Total	Minimum Range	Maximum Range
HISA	\$46,431,372	39.10%	0%	100%
Federal Debt	-	0.00%	0%	100%
Provincial Debt	-	0.00%	0%	80%
Municipal Debt	4,778,046	4.00%	0%	35%
Financial Institutions	60,673,414	51.10%	0%	60%
Corporate Debt (non-financial)	-	0.00%	0%	10%
ONE Investment Pools	6,754,502	5.70%	0%	25%
	<u>\$118,637,334</u>	<u>100.00%</u>		

As of September 30, 2020, the Municipality is compliant with the investment types' restrictions as defined in the Municipal Investment Policy. Investments with financial

institutions do not include cash accounts; however, it does include GICs and bonds.

At the beginning of the second quarter , in response to the global pandemic, the bulk of the One Fund HISA account (\$23,700,000) was transferred to the TD General Fund bank account. There was some uncertainty in March whether the One Fund investments would remain accessible. This has been corrected in the third quarter, the One Fund HISA General Fund balance has been restored and is over \$23 million at the end of the third quarter.

## Staffing Updates

For the period ending September 30, 2020, there were 706 staff (including those on leave – not COVID related). Before COVID-19, there were 809 employees including Mayor and Council (seven), temporary staff, volunteer firefighters and employees on leave (this does not include Library or Museum). The quarter saw more part-time staff returned from the DEL, and crossing guards returned with new school year. There were two retirements during the third quarter.

# Municipal Operating Revenues and Expenses

## Overview - Financial Results

This financial update report to Council has been redesigned to focus on (unaudited) overall budget variances for the period ending September 30, 2020. The reporting has expanded to show budget to actual variances by sub-department. The department summaries indicate the status of the Municipality's operating accounts compared to the approved budget as of September 30, 2020.

Many of the operations of the Municipality are impacted by seasonal trends such as ice rentals and winter control. The timing of other activities can fluctuate from year to year, such as legal and planning revenues. To best capture the trends, the budget is allocated on a monthly basis based on the prior year's actual monthly distribution. In cases where there is no prior history, the monthly allocation is divided equally over the twelve months.

Due to timing differences, variations from quarter-to-quarter and year-to-year exist. Therefore, this statement

cannot be used in isolation, nor can it be easily extrapolated to predict the whole year's activities.

Each department is responsible for its budget. Financial Services provides each department monthly trial balances to assist with the management of their respective budgets.

The Summary of Operating Revenues and Expenditures compares the Municipality's budget to actual transactions as of September 30, 2020, reflecting financial activity through the third quarter of 2020 and comparing it with the same period in 2019. The tables below reflect the Municipality's operating budget only and exclude the year-to-date financial activities of the library, museum and Business Improvement Areas (BIA's). It is important to remember that these are not the final financial figures for the year. Although these charts provide an overall representation of our current financial standing, there are many factors unaccounted for and the final financial figures could be vastly different at year-end.

The following table summarizes financial results for the year-to-date by department. Please note that "Levies"

reflects the fact that there was a 90-day deferral of payment to the school boards for their taxes, this will net to \$0 by the end of the year. There are several year-end

adjustments, particularly with capital and reserve transfers, which will be recorded at year-end.

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
Unassigned	(\$59,600)	(\$40,550)	\$-	\$-	
Non-Departmental Accounts	(72,015,891)	(71,110,085)	(75,302,433)	(75,881,769)	6.3%
Mayor & Council	808,090	558,609	630,315	817,063	31.6%
Administrator's Office	1,570,215	1,599,903	1,846,761	2,296,338	30.3%
Legal Admin	239,540	265,914	297,501	503,791	47.2%
Corp Services	3,462,331	4,080,361	4,249,627	5,179,396	21.2%
Legislative Services	1,855,408	1,418,703	2,341,387	2,926,353	51.5%
Financial Services & Unclassified Admin	6,493,271	3,611,102	3,530,818	3,987,193	9.4%
Emergency Services - Fire	9,032,616	9,239,286	10,387,185	13,210,861	30.1%
Engineering Services	5,152,400	3,188,712	6,110,713	6,910,720	53.9%
Public Works	14,523,048	14,560,375	16,300,958	21,153,493	31.2%
Community Services	7,546,673	5,967,712	8,207,910	10,153,263	41.2%
Planning Services	2,536,761	2,450,063	3,062,529	4,033,995	39.3%
Levies	(9,854,806)	(18,187,872)	(8,619,177)	-	-
BIA Taxation	-	-	-	-	-
Libraries/Museums	3,378,585	3,883,364	3,755,775	3,755,775	(3.4%)
Culture	525,403	214,784	219,366	219,366	2.1%
Extrnl Agencies	673,531	734,162	734,162	734,162	-
<b>Total Municipality of Clarington</b>	<b>(\$24,132,425)</b>	<b>(\$37,565,457)</b>	<b>(\$22,246,603)</b>	<b>\$ -</b>	

# Revenue and Expense Categories

Revenues and expenses are categorized based on their purpose and similarities.

## Revenues

### Levies

Estimated taxation, supplementary taxation, and payments-in-lieu of taxation received. These funds may be collected on behalf of the Region of Durham, the Province of Ontario or a school board and are remitted to the specific agency.

### Provincial Grants and Subsidies

Grants received from the Province of Ontario for specific functions such as the Ontario Community Infrastructure Fund or specific grant projects.

### Federal Grants and Subsidies

Grants received from the Government of Canada for specific functions such as the Federal Gas Tax Fund or specific grant projects.

### User Fees

Fees for services including, but not limited to, facility rentals, cemetery fees, application for planning and building permits, recreational programming.

### Licensing and Lease Revenue

Licensing fees such as taxi licensing and lease revenues for the long-term lease of municipal facilities and property.

### Investment Income

All investment income earned by the Municipality through its investment holdings, bank account balances and investment in Elexicon.

### Contributions from Reserves

Contributions from reserves and reserve funds for specific purposes, as identified within the budget. This is an internal source of funding and may be originally sourced from taxation, grants or user fees.

### Other Revenues

Any revenue that is not otherwise categorized.

## Expenses

### Salaries and Benefits

Compensation for all employees such as salaries, wages, benefits, overtime, allowances and statutory benefits.

### Materials

Includes items such as office supplies, salt and sand, gravel, insurance costs, phone costs and other general expenses.

### Rent and Financial Costs

Bank charges, debit and credit card charges, cost of rental equipment and facility rentals for the Municipality.

### Purchase/Contracted Services

Items that are outsourced, such as professional services, winter clearing and IT software as a service.

### Debt Repayment

Interest on debt repayments to external parties

### Grants and Transfer Payments

Grants provided to community groups, external boards and agencies and levies from other organizations.

## Contributions to Reserves and Reserve Funds

Contributions from the general fund for the Municipality's reserves and reserve fund

## Mayor and Council

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
<b>100 Mayor</b>					
Expenditures					
Salaries, Wages & Benefits	277,423	196,831	193,835	250,702	21.5%
Materials & Supplies	38,916	14,643	47,122	61,867	76.3%
<b>105 Council</b>					
Expenditures					
Salaries, Wages & Benefits	446,663	309,681	333,751	433,124	28.5%
Materials & Supplies	3,408	1,163	7,829	9,070	87.2%
<b>106 Ward Council</b>					
Expenditures					
Materials & Supplies	22,616	20,159	29,300	38,300	47.4%
<b>107 Regional Council</b>					
Expenditures					
Materials & Supplies	19,064	16,132	18,478	24,000	32.8%
<b>Total Mayor &amp; Council</b>	<b>\$808,090</b>	<b>\$558,609</b>	<b>\$630,315</b>	<b>\$817,063</b>	<b>31.6%</b>

### Highlights

There were no items of interest to highlight for the period ending September 30, 2020, for the Mayor and Council departments.

## Administration

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
<b>000 Unassigned</b>					
Expenditures					
Materials & Supplies	353,471	360,600	364,934	366,600	1.6%
<b>130 Admin</b>					
Expenditures					
Salaries, Wages & Benefits	409,480	438,967	463,195	594,903	26.2%
Materials & Supplies	21,371	6,257	29,702	59,700	89.5%
Contracted Services	31,472	37,251	68,802	90,000	58.6%
<b>170 Communication</b>					
Revenue					
User Charges	(40,185)	(15,809)	(38,709)	(45,000)	64.9%
Expenditures					
Salaries, Wages & Benefits	443,708	434,657	500,029	645,631	32.7%
Materials & Supplies	74,409	70,078	91,336	124,400	43.7%
Contracted Services	71,235	41,914	80,780	102,725	59.2%
<b>171 Tourism</b>					
Revenue					
User Charges	(22,080)				
Expenditures					
Salaries, Wages & Benefits	168,386	176,505	189,185	244,544	27.8%
Materials & Supplies	49,024	36,393	62,735	80,750	54.9%
Contracted Services	18,312	4,084	25,294	32,085	87.3%
<b>385 Environmental</b>					
Revenue					



Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
User Charges	(59,509)	(59,202)	(62,625)	(83,500)	29.1%
Expenditures					
Materials & Supplies			3,500	3,500	100.0%
Contracted Services	51,121	68,208	68,603	80,000	14.7%
<b>Total Administration's Office</b>	<b>\$1,570,215</b>	<b>\$1,599,903</b>	<b>\$1,846,761</b>	<b>\$2,296,338</b>	<b>30.3%</b>

## Highlights

### Administration

There was an overall reduction in expenses as office work adapted to COVID-19 restrictions. Many of the office expense accounts are lower than is typical for this quarter (i.e. Printing, Office Supplies, Postage & Courier, etc.) with employees working from home.

### Tourism

The Tourism Office was closed to the public due to COVID-19 at the end of the first quarter. As a result, many of their expenses are lower than expected for this period. Special events were cancelled, and the distribution of the maps was put on hold as all travel centers in Ontario were closed with the pandemic.

## Legal Services

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
<b>130 Admin</b>					
Revenue					
User Charges	(44,279)	(37,254)	(39,335)	(58,000)	35.8%
Transfer between Funds	(35,000)				
Expenditures					
Salaries, Wages & Benefits	258,367	272,362	278,753	358,991	24.1%
Materials & Supplies	30,721	22,806	27,035	37,800	39.7%
Contracted Services	29,731	8,000	31,048	165,000	95.2%
<b>Total Legal Admin</b>	<b>\$239,540</b>	<b>\$265,914</b>	<b>\$297,501</b>	<b>\$503,791</b>	<b>47.2%</b>

### Highlights

There were no items of interest to highlight for the period ending September 30, 2020 for Legal Services.

## Corporate Services

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
<b>130 Admin</b>					
Revenue					
User Charges	(12,759)	(10,488)	(400)	(12,000)	12.6%
Expenditures					
Materials & Supplies	151,632	128,835	157,082	224,850	42.7%
<b>160 HR/Payroll</b>					
Expenditures					
Salaries, Wages & Benefits	1,215,814	1,224,711	1,292,838	1,542,249	20.6%
Materials & Supplies	6,220	3,119	5,936	6,600	52.7%
Contracted Services	56,073	34,582	45,285	81,500	57.6%
Rents/Financial Expenses	84,793	71,080	97,497	130,000	45.3%
<b>162 IT</b>					
Expenditures					
Salaries, Wages & Benefits	997,540	1,002,735	1,101,440	1,417,707	29.3%
Materials & Supplies	5,608	1,471	4,350	5,000	70.6%
Contracted Services	7,156	2,852	6,154	15,000	81.0%
Transfers from RES / RF / CAP Fund	110,000	670,500	670,500	670,500	
Reclass: CF (NON-TCA) to GF	379,340	478,926	357,651	437,500	(9.5%)
<b>163 Purchasing</b>					
Expenditures					
Salaries, Wages & Benefits	456,386	458,533	489,678	632,025	27.5%
Materials & Supplies	2,505	2,164	3,743	4,890	55.7%
<b>165 Health &amp; Safety</b>					
Expenditures					

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
Materials & Supplies	2,023	8,841	12,373	18,075	51.1%
Contracted Services			3,000	3,000	100.0%
Transfers from RES / RF / CAP Fund		2,500	2,500	2,500	
<b>Total Corporate Services</b>	<b>\$3,462,331</b>	<b>\$4,080,361</b>	<b>\$4,249,627</b>	<b>\$5,179,396</b>	<b>21.2%</b>

## Highlights

### Information Technology (IT)

Deferred expense entries have not yet been processed, which explains the overage of 9.5% in the table above.

### Human Resources/Payroll

Legal expenses continue to be less than expected due to a general reduction in grievances. Upcoming CUPE negotiations may result in the use of these funds.

## Legislative Services (Clerk's Department)

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
<b>000 Unassigned</b>					
Revenue					
User Charges			(200)	(200)	100.0%
<b>130 Admin</b>					
Revenue					
User Charges	(93,797)	(73,560)	(101,690)	(118,800)	38.1%
Expenditures					
Salaries, Wages & Benefits	813,574	710,469	900,391	1,163,744	38.9%
Materials & Supplies	54,874	49,406	67,922	93,910	47.4%
Contracted Services	12,078	15,213	10,416	10,800	(40.9%)
Transfers from RES / RF / CAP Fund	15,000	19,500	19,500	19,500	
<b>190 Animal Services</b>					
Revenue					
User Charges	(74,567)	(76,251)	(62,772)	(87,800)	13.2%
Expenditures					
Salaries, Wages & Benefits	295,524	275,935	335,925	433,420	36.3%
Materials & Supplies	37,206	35,305	40,941	65,825	46.4%
Contracted Services	36,887	49,398	34,006	55,000	10.2%
Transfers from RES / RF / CAP Fund	9,157	8,429	7,000	7,000	(20.4%)
<b>191 Municipal Law Enforcement</b>					
Revenue					
User Charges	(36,124)	(11,820)	(25,432)	(28,000)	57.8%
Fines/Penalties on Interest	(22,290)	(13,777)	(17,156)	(25,000)	44.9%
Expenditures					

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
Salaries, Wages & Benefits	476,835	536,839	655,075	845,402	36.5%
Materials & Supplies	10,519	9,361	25,156	33,700	72.2%
Contracted Services	42,817	17,872	37,023	54,100	67.0%
<b>192 Parking Enforcement</b>					
Revenue					
User Charges	(114,497)	(33,736)	(61,763)	(80,000)	57.8%
Fines/Penalties on Interest	(320,830)	(92,509)	(178,822)	(250,000)	63.0%
Expenditures					
Salaries, Wages & Benefits	259,003	280,922	312,606	409,462	31.4%
Materials & Supplies	7,446	9,110	13,306	24,840	63.3%
Contracted Services	6,040	3,933	7,070	10,000	60.7%
Rents/Financial Expenses	8,316	5,062	6,980	10,000	49.4%
Transfers from RES / RF / CAP Fund	435,327	126,245	330,000	330,000	61.7%
<b>193 Election</b>					
Revenue					
User Charges	529				
Expenditures					
Salaries, Wages & Benefits	271				
Materials & Supplies	1,721				
Contracted Services	3,943	3,943	69,000	69,000	94.3%
Rents/Financial Expenses	1,755				
Transfers from RES / RF / CAP Fund	125,000	125,000	125,000	125,000	
<b>230 Grants</b>					
Revenue					
Grants	(12,474)	(6,758)	(9,940)	(22,000)	69.3%
<b>250 Contributions</b>					

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
Revenue					
Transfer between Funds		(442,231)			
<b>326 Cemetery</b>					
Revenue					
User Charges	(146,775)	(129,145)	(223,766)	(258,100)	50.0%
Expenditures					
Materials & Supplies		825		1,800	54.2%
<b>388 Fleet</b>					
Expenditures					
Materials & Supplies	22,940	15,723	25,611	33,750	53.4%
<b>Total Legislative Services (Clerk's Department)</b>	<b>\$1,855,408</b>	<b>\$1,418,703</b>	<b>\$2,341,387</b>	<b>\$2,926,353</b>	<b>51.5%</b>

## Highlights

### Council Services (Administration)

Council Services revenues are down due to COVID-19 except for Commissioning/Certification and Licencing revenue.

\$25,000 for the Uber license was collected which accounts for the actual to budget variance in revenue. Increases will be made for the 2021 budget.

The Records Management Summer Student position was extended to work part-time until mid-October, which will increase the actuals in the Wages Temporary Part-Time account. There will be budget capacity for this addition.

The Professional Fees account is over budget by 46% due to the high (and unanticipated) investigations' costs (i.e. Integrity Commissioner).

### **Animal Services**

The Animal Disposal expense account is expected to go over budget, as at the end of the third quarter it only has 3% of the budget remaining. However, these expenses are offset by increased revenues in the Animal Disposal Revenue account.

### **Fleet**

General repair and maintenance on the 2013 Equinox put one of the fleet accounts over budget for that vehicle. There was an accident with the 2018 Chevy Cruz, which incurred costs for the repair that was unbudgeted.

### **Parking Enforcement**

Fines and Meter revenue is lower than expected for the period ending September 30, 2020, due to the refocus of officer duties and leniency provided throughout the pandemic from the beginning of the second quarter to the middle of the third quarter.

The Small Equipment Purchases account is over budget by 34% with the purchase of a mobile printer for the MLEO offices. There is a potential cost recovery for part of this expense from OPG.

### **Cemetery**

Cemetery revenue for Bondhead Cemetery has exceeded the budget by 75% at the end of the third quarter.



There are currently no sales for the Hampton columbarium, putting this revenue account underbudget for the period ending September 30, 2020. Construction on the columbarium was initially delayed due to COVID-19, but it is now complete, and the results of the opening of the sale for the niches will be seen in the final quarter.

## Financial Services and Unclassified Administration

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
<b>000 Unassigned</b>					
Revenue					
Fines/Penalties on Interest	(14,359)	(28,525)	(8,195)	(13,000)	(119.4%)
<b>130 Admin</b>					
Revenue					
User Charges	(179,175)	(171,935)	(148,970)	(178,000)	3.4%
Fines/Penalties on Interest	(1,003,298)	(834,325)	(884,762)	(1,250,000)	33.3%
<b>140 Internal Audit</b>					
Expenditures					
Salaries, Wages & Benefits		111,335	117,766	151,831	26.7%
Materials & Supplies			300	300	100.0%
<b>210 Finance Admin</b>					
Expenditures					
Salaries, Wages & Benefits	1,696,225	1,680,396	1,869,300	2,411,937	30.3%
Materials & Supplies	77,695	67,694	90,431	106,400	36.4%
Contracted Services	57,492	69,358	31,436	49,000	(41.5%)
<b>211 Unclassified Admin</b>					
Revenue					
User Charges	(479)				
Expenditures					
Materials & Supplies	240,827	154,359	313,943	405,900	62.0%
Contracted Services	1,197,696	656,075	1,155,332	1,285,600	49.0%
Rents/Financial Expenses	343,100	123,701	182,012	205,000	39.7%
Transfers from RES / RF / CAP Fund	4,077,547	2,502,842	812,225	812,225	(208.1%)

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
<b>250 Contributions</b>					
Revenue					
Transfer between Funds		(719,873)			
<b>Total Financial Services &amp; Unclassified Admin</b>	\$6,493,271	\$3,611,102	\$3,530,818	\$3,987,193	9.4%

## Highlights

### Unassigned

Accounts receivable fines and penalties on interest are higher than budgeted and higher than the same period in 2019. Investment income is still down this quarter due to decreased interest rates from COVID-19 market impacts.

### Finance Admin

The legal fees account continues to be over budget due to the increased involvement of the external solicitor regarding non-residential assessment appeals such as Loblaws, Walmart, Shoppers Home Depot and Canadian Tire. These appeals have been ongoing for several years and are being completed in 2020. The Municipality has been able to recognize savings in lost revenue higher than the legal costs; this benefits the Municipality in the past as well as going forward with protecting its commercial assessment base.

### Unclassified Admin

The Transfers from Reserve and Reserve Fund account looks to be over budget by a significant value but that includes the 2019 Operating Surplus entry, which is not assumed at the time of the budget creation. The 2019 surplus transfer is

about 54% less than the 2018 transfer; this decrease was primarily driven by a decrease in the equity share of net income – from Veridian Corporation of \$1.2 million stemming from one-time costs related to the merger of Veridian and Whitby Hydro, lower building permit revenue in 2019 of \$1 million due to decreased developer activities, and higher sand and salt costs of \$0.7 million. These were partly offset by lower transfers to reserve funds of \$0.9 million related to Building Inspection, lower operating costs of \$0.2 million associated with the closing of concessions stands at community facilities and various other operating savings in 2019 totalling \$0.3 million.

## Emergency Services

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
<b>130 Admin</b>					
Revenue					
User Charges	(179,439)	(299,029)	(78,047)	(105,000)	(184.8%)
Expenditures					
Salaries, Wages & Benefits	668,951	697,670	735,673	940,149	25.8%
Materials & Supplies	140,539	103,014	178,529	239,650	57.0%
External Transfers to Others	10,000	6,250	10,000	10,000	37.5%
Transfers from RES / RF / CAP Fund	661,150	584,915	553,925	553,925	(5.6%)
<b>280 Fire Prevention</b>					
Revenue					
User Charges	(45,930)	(10,100)	(43,687)	(45,000)	77.6%
Expenditures					
Salaries, Wages & Benefits	472,849	519,910	568,338	735,643	29.3%
Materials & Supplies	28,052	5,879	33,237	46,500	87.4%
Contracted Services			92,700	92,700	100.0%
<b>281 Fire Suppression</b>					
Expenditures					
Salaries, Wages & Benefits	5,665,696	6,018,530	6,553,190	8,443,560	28.7%
Materials & Supplies	31,609	34,126	55,680	92,500	63.1%
Contracted Services	42,482	50,050	43,053	70,000	28.5%
<b>282 Fire Training/Technical Support</b>					
Expenditures					
Salaries, Wages & Benefits	262,458	275,717	272,939	350,680	21.4%
Materials & Supplies	3,409	3,213	3,687	6,500	50.6%

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
<b>283 Fire Communication</b>					
Expenditures					
Contracted Services	423,876	477,837	511,900	587,000	18.6%
<b>284 Fire Mechanical</b>					
Expenditures					
Materials & Supplies	75,345	49,652	76,298	120,000	58.6%
<b>285 All Stations - P/T Admin</b>					
Expenditures					
Salaries, Wages & Benefits	637,886	565,987	667,214	867,380	34.7%
Materials & Supplies	23,979	34,743	31,420	45,700	24.0%
Contracted Services	3,759	2,290	4,969	6,500	64.8%
<b>286 Municipal Emergency Measures</b>					
Revenue					
User Charges	(10,000)		(10,000)	(10,000)	100.0%
Expenditures					
Materials & Supplies	20,583	20,280	20,950	26,950	24.7%
Contracted Services					
<b>287 Mechanical Technical Support</b>					
Expenditures					
Salaries, Wages & Benefits	95,362	98,352	105,217	135,524	27.4%
<b>Total Emergency Services - Fire</b>	<b>\$9,032,616</b>	<b>\$9,239,286</b>	<b>\$10,387,185</b>	<b>\$13,210,861</b>	<b>30.1%</b>

## Highlights

### **Administration**

User charges include an invoice to OPG for the 2020 annual payment as per the Memorandum of Understanding with the Municipality of Clarington and OPG.

Transfers to the Reserve and Reserve Fund category look to be over budget however this is where the transfers of the Emergency Call revenue is transferred to the Reserve Fund. In previous years, this revenue was an unbudgeted item.

## Engineering Services

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
<b>000 Unassigned</b>					
Revenue					
User Charges	(211)	(300)	(500)	(500)	40.0%
<b>130 Admin</b>					
Revenue					
User Charges	(278,304)	(133,284)	(47,946)	(50,500)	(163.9%)
Expenditures					
Salaries, Wages & Benefits	1,703,836	1,669,809	1,949,710	2,513,421	33.6%
Materials & Supplies	26,519	20,791	27,776	53,950	61.5%
Contracted Services	70,297	155,478	110,124	150,250	(3.5%)
Debt Services (Principle and Interest paid)	466,423	474,045	473,550	544,417	12.9%
Transfers from RES / RF / CAP Fund	3,632,054	3,441,192	3,415,536	3,415,536	(0.8%)
<b>250 Contributions</b>					
Revenue					
Transfer between Funds		(1,637,845)			
<b>321 Building Inspections</b>					
Revenue					
User Charges	(1,693,444)	(1,813,692)	(1,199,509)	(1,554,032)	(16.7%)
Fines/Penalties on Interest			(500)	(500)	100.0%
Expenditures					
Salaries, Wages & Benefits	917,623	859,821	1,028,887	1,329,648	35.3%
Materials & Supplies	55,499	35,325	64,439	102,930	65.7%
Contracted Services	100,906	4,752	151,762	199,000	97.6%
<b>324 Street Lighting</b>					



Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
Expenditures					
Transfers from RES / RF / CAP Fund	100,000	100,000	100,000	100,000	
<b>325 Parks</b>					
Expenditures					
Materials & Supplies	1,143	151	450	500	69.8%
Contracted Services		636		10,000	93.6%
Transfers from RES / RF / CAP Fund		1,100			
<b>327 Parking Lots</b>					
Expenditures					
Debt Services (Principle and Interest paid)	(13,284)	(14,990)			
<b>330 Roads &amp; Structures</b>					
Expenditures					
Contracted Services	9,512		8,245	21,000	100.0%
<b>334 Safe Roads</b>					
Expenditures					
Materials & Supplies	201	2,049	200	13,500	84.8%
Contracted Services	12,806	21,308	19,777	50,000	57.4%
<b>380 Road Maintenance</b>					
Expenditures					
Contracted Services	39,326		6,500	6,500	100.0%
<b>388 Fleet</b>					
Expenditures					
Materials & Supplies	1,498	2,366	2,212	5,600	57.8%
<b>Total Engineering Services</b>	<b>\$5,152,400</b>	<b>\$3,188,712</b>	<b>\$6,110,713</b>	<b>\$6,910,720</b>	<b>53.9%</b>

## Highlights

### **Administration**

Contracted Services have Studies rolled up into these categories, but there is no budget for 2020. This makes it look like the category is over budget, but it is not.

Consulting expenses are low for the period ending September 30, 2020. Subdivision lighting review is being done in-house this year with fewer complicated subdivisions, reducing external consultants costs. This account will likely be under budget this year.

### **Roads and Structures**

Consulting expenses are anticipated for the next quarter. The estimate for the work will likely have this account coming in under budget.

### **Building Inspections**

As a result of COVID-19, an increase in building and pool permits revenue has been realized as people were spending more on improving their homes/yards.

The Building Division also saw a reduction in expenses with the restriction from COVID-19. Many of the office expense accounts are lower than is typical for this quarter (i.e. Printing, Professional Fees, etc.)

## Operations

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
<b>000 Unassigned</b>					
Revenue					
User Charges	(204,512)	(16,517)	(195,115)	(208,800)	92.1%
Expenditures					
Salaries, Wages & Benefits	1,807	690	2,730	3,000	77.0%
Materials & Supplies	78,562	52,355	57,689	107,400	51.3%
Contracted Services	(1,402)	2,854	2,274	3,000	4.9%
<b>130 Admin</b>					
Revenue					
User Charges	(62,107)	(51,104)	(89,840)	(125,000)	59.1%
Expenditures					
Salaries, Wages & Benefits	1,836,137	1,690,269	1,828,773	2,361,020	28.4%
Materials & Supplies	55,276	48,557	54,231	74,700	35.0%
Contracted Services	2,745	9,280	11,000	11,000	15.6%
Transfers from RES / RF / CAP Fund	2,305,000	2,753,100	2,746,100	2,746,100	(0.3%)
<b>250 Contributions</b>					
Revenue					
Transfer between Funds		(13,017)			
<b>324 Street Lighting</b>					
Revenue					
User Charges	(2,212)	(1,359)	(7,321)	(15,000)	90.9%
Expenditures					
Materials & Supplies	560,076	444,088	784,191	1,050,000	57.7%
Contracted Services	195,114	127,323	231,890	330,000	61.4%

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
Debt Services (Principle and Interest paid)	(19,745)	(22,281)			
<b>325 Parks</b>					
Expenditures					
Salaries, Wages & Benefits	657,837	788,977	889,977	1,151,057	31.5%
Materials & Supplies	389,691	388,584	378,860	515,750	24.7%
Contracted Services	464,406	681,839	928,749	1,205,760	43.5%
Rents/Financial Expenses	25,283	41,528	26,171	30,000	(38.4%)
Transfers from RES / RF / CAP Fund	100,000	225,000	225,000	225,000	
<b>326 Cemetery</b>					
Revenue					
User Charges	(121,858)	(101,233)	(112,504)	(143,000)	29.2%
Expenditures					
Salaries, Wages & Benefits	120,563	126,101	175,149	225,854	44.2%
Materials & Supplies	91,573	110,698	67,636	95,700	(15.7%)
Transfers from RES / RF / CAP Fund	50,000	5,000	5,000	5,000	
<b>350 Waste Collection</b>					
Revenue					
User Charges	(21,575)	(6,183)	(16,260)	(22,500)	72.5%
Expenditures					
Materials & Supplies	22,500	12,830	18,153	22,500	43.0%
<b>351 Recycling Collection</b>					
Revenue					
User Charges	(2,290)	(439)	(1,235)	(1,500)	70.7%
Expenditures					
Materials & Supplies	2,547	385	1,500	1,500	74.3%
<b>370 Building &amp; Property Service</b>					

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
Expenditures					
Salaries, Wages & Benefits	703,442	628,284	766,372	992,159	36.7%
Materials & Supplies	352,902	325,582	331,005	549,265	40.7%
Contracted Services	127,984	71,029	97,563	139,825	49.2%
Debt Services (Principle and Interest paid)	100,844	101,019	100,979	107,799	6.3%
Transfers from RES / RF / CAP Fund	954,250	1,325,000	1,325,000	1,325,000	
<b>380 Road Maintenance</b>					
Revenue					
User Charges	(18,624)	(18,993)	(15,871)	(19,500)	2.6%
Expenditures					
Salaries, Wages & Benefits	600,827	438,983	492,905	597,700	26.6%
Materials & Supplies	653,596	514,194	495,071	846,275	39.2%
Contracted Services	386,769	263,233	538,747	785,700	66.5%
<b>381 Hardtop Maintenance</b>					
Expenditures					
Salaries, Wages & Benefits	256,134	314,403	336,816	429,000	26.7%
Materials & Supplies	208,194	432,382	248,471	456,100	5.2%
Contracted Services	37,139	70,983	68,500	160,000	55.6%
<b>382 Isetop Maintenance</b>					
Expenditures					
Salaries, Wages & Benefits	41,112	32,661	53,975	72,500	55.0%
Materials & Supplies	125,752	142,587	135,396	342,000	58.3%
<b>383 Winter Control</b>					
Revenue					
User Charges	(78,500)	(4,832)	(86,590)	(90,000)	94.6%
Expenditures					

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
Salaries, Wages & Benefits	822,207	634,411	686,428	963,250	34.1%
Materials & Supplies	1,917,937	1,326,771	1,333,590	2,010,000	34.0%
<b>384 Safety Devices</b>					
Expenditures					
Salaries, Wages & Benefits	149,860	156,019	139,397	188,000	17.0%
Materials & Supplies	203,810	170,214	166,273	349,400	51.3%
Contracted Services	242		50,000	50,000	100.0%
<b>386 Storm Water Management</b>					
Expenditures					
Salaries, Wages & Benefits	3,505	7,044	9,677	20,000	64.8%
Materials & Supplies	1,654	2,559	1,800	8,000	68.0%
Contracted Services		14,231	92,000	92,000	84.5%
<b>387 Regional Roads</b>					
Expenditures					
Salaries, Wages & Benefits	7,321	6,690	6,517	9,000	25.7%
Materials & Supplies	32,782	29,458	21,841	33,500	12.1%
<b>388 Fleet</b>					
Revenue					
User Charges	(1,132,075)	(1,162,626)			
Expenditures					
Salaries, Wages & Benefits	391,646	470,413	618,169	766,037	38.6%
Materials & Supplies	916,872	688,732	61,747	92,000	(648.6%)
Transfers from RES / RF / CAP Fund	134,500	185,000	185,000	185,000	
<b>440 Libraries</b>					
Expenditures					
Materials & Supplies	2,073	894	1,822	4,450	79.9%

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
Contracted Services	5,552	3,946	5,023	7,350	46.3%
Debt Services (Principle and Interest paid)	74,537	74,908	74,893	78,342	4.4%
<b>460 Museum</b>					
Expenditures					
Materials & Supplies	10,284	10,757	9,875	17,800	39.6%
Contracted Services	5,104	7,114	10,769	12,000	40.7%
<b>Total Public Works</b>	<b>\$14,523,048</b>	<b>\$14,560,375</b>	<b>\$16,300,958</b>	<b>\$21,153,493</b>	<b>31.2%</b>

## Highlights

### Unassigned

Unfortunately, the revenues are still low for sports field rentals due to COVID-19 restrictions.

### Administration

Miscellaneous expenses have gone over budget by 35% at the end of the 3<sup>rd</sup> quarter. The overage is attributable to COVID-19 related expenses.

### Safety Devices

The special event budget has not been used due to the cancellation of events to reduce the risks of COVID-19.

## **Parks**

Fleet allocation for Parks increased as staff had to be assigned to individual vehicles due to COVID. Under normal operations crews would be assigned to ride together.

The Parks Rental account is for the rental and cleaning of portable toilets in Parks, and due to COVID there was an increase in cleaning costs.

## **Cemetery**

Fleet allocation for Cemeteries increased as staff had to be assigned to individual vehicles due to COVID. Under normal operations crews would be assigned to ride together.

## **Waste and Recycling Collection**

No sales were made at the Hampton Operations/Public Works Centre during the COVID-19 shut down, resulting in lower sales than generally seen by the end of the third quarter. The expense for the waste and recycling supplies are lower as well, resulting from no inventory being purchased for that timeframe.

## **Fleet**

The Fleet Miscellaneous Operating Supply account is rolled up into the materials and supplies category making it look like it is over budget however, fleet revenues offset this account's expenses.



## Community Services

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
<b>130 Admin</b>					
Revenue					
User Charges	(43,354)	(14,027)	(33,800)	(63,500)	77.9%
Expenditures					
Salaries, Wages & Benefits	665,404	524,392	743,107	958,743	45.3%
Materials & Supplies	39,693	17,102	45,865	69,070	75.2%
Contracted Services	15,173				
Transfers from RES / RF / CAP Fund	735,150	809,943	816,700	816,700	0.8%
<b>250 Contributions</b>					
Revenue					
Transfer between Funds		(1,616,352)			
<b>420 Recreation Services Admin</b>					
Revenue					
User Charges	(2,745)	(178)	(1,168)	(1,230)	85.5%
Expenditures					
Salaries, Wages & Benefits	650,938	561,739	793,922	1,020,506	45.0%
Materials & Supplies	15,849	11,260	18,818	26,942	58.2%
<b>421 Facilities</b>					
Revenue					
User Charges	(1,412,165)	(824,276)	(1,475,328)	(2,357,646)	65.0%
Expenditures					

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
Salaries, Wages & Benefits	2,469,641	2,183,619	2,790,975	3,604,093	39.4%
Materials & Supplies	1,858,410	1,509,646	1,790,568	2,641,186	42.8%
Contracted Services	116,007	93,466	113,684	157,434	40.6%
Debt Services (Principle and Interest paid)	2,031,328	1,906,828	1,904,315	1,957,836	2.6%
<b>423 Concessions</b>					
Revenue					
User Charges	(26,333)	(7,457)	(40,418)	(66,140)	88.7%
Expenditures					
<b>424 Aquatic Programs</b>					
Revenue					
User Charges	(1,108,346)	(287,377)	(1,105,421)	(1,172,741)	75.5%
Expenditures					
Salaries, Wages & Benefits	587,941	270,538	703,537	912,481	70.4%
Materials & Supplies	32,172	10,373	40,209	61,830	83.2%
<b>425 Fitness Programs</b>					
Revenue					
User Charges	(394,568)	(216,552)	(407,645)	(532,295)	59.3%
Expenditures					
Salaries, Wages & Benefits	233,264	110,488	280,390	364,173	69.7%
Materials & Supplies	10,412	4,904	17,814	28,850	83.0%
Rents/Financial Expenses	1,050		1,235	2,000	100.0%
<b>426 Recreation Programs</b>					
Revenue					

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
User Charges	(529,042)	(99,062)	(543,866)	(566,015)	82.5%
Expenditures					
Salaries, Wages & Benefits	406,880	164,711	387,327	501,408	67.2%
Materials & Supplies	67,885	6,236	65,940	68,830	90.9%
Contracted Services	28,173	13,838	28,169	47,300	70.7%
Rents/Financial Expenses	904	173	2,422	2,800	93.8%
<b>427 Community Development</b>					
Revenue					
User Charges	(180,528)	(114,105)	(186,726)	(191,903)	40.5%
Expenditures					
Salaries, Wages & Benefits	3,261	165	6,426	8,448	98.0%
Materials & Supplies	146,183	94,368	163,576	197,675	52.3%
Contracted Services	23,791	18,914	30,000	34,700	45.5%
<b>428 55+ Active Adults</b>					
Revenue					
User Charges	(102,152)	(43,611)	(130,689)	(162,231)	73.1%
Expenditures					
Salaries, Wages & Benefits	77,268	40,470	110,172	142,812	71.7%
Materials & Supplies	17,682	7,819	16,730	25,400	69.2%
Contracted Services	9,438	3,665	9,903	16,550	77.9%
Rents/Financial Expenses	560		3,000	3,000	100.0%
<b>429 Customer Service</b>					
Revenue					

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
User Charges	(13,340)	(19,589)	(12,610)	(15,675)	(25.0%)
Expenditures					
Salaries, Wages & Benefits	654,584	438,122	714,534	926,556	52.7%
Materials & Supplies	100,397	52,289	97,234	132,736	60.6%
<b>450 Client Services</b>					
Expenditures					
Salaries, Wages & Benefits	262,134	276,895	345,017	444,740	37.7%
Materials & Supplies	6,374	1,585	8,992	12,840	87.7%
<b>473 Community Grant Program</b>					
Expenditures					
External Transfers to Others	60,000	56,350	60,000	60,000	6.1%
<b>480 Municipal Sponsorships</b>					
Expenditures					
External Transfers to Others	31,300	20,400	35,000	35,000	41.7%
<b>Total Community Services</b>	<b>\$7,546,673</b>	<b>\$5,967,712</b>	<b>\$8,207,910</b>	<b>\$10,153,263</b>	<b>41.2%</b>

## Highlights

### Administration

With the reopening of facilities and the commencement of programs, Community Services expected to see improvement in revenues in the third quarter. Revenues continue to be lower than what is typical for this quarter with the continual impact of COVID-19. The 2020 budgeted revenues for the department will not be achieved by year-end.

## Planning Services

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
<b>000 Unassigned</b>					
Expenditures					
Salaries, Wages & Benefits	264,448	135,783	337,377	438,591	69.0%
Materials & Supplies	16,620	32,427	119,498	238,750	86.4%
Transfers from RES / RF / CAP Fund	696,728	634,717	634,717	634,717	
<b>130 Admin</b>					
Revenue					
User Charges	(441,429)	(406,796)	(684,619)	(862,300)	52.8%
Expenditures					
Salaries, Wages & Benefits	2,164,982	2,110,810	2,442,381	3,145,792	32.9%
Materials & Supplies	54,755	32,598	62,715	114,750	71.6%
Contracted Services	86,576	3,343	12,765	186,000	98.2%
Transfers from RES / RF / CAP Fund	12,500	12,500	12,500	12,500	
<b>250 Contributions</b>					
Revenue					
Transfer between Funds		(123,695)			
<b>385 Environmental</b>					
Revenue					
User Charges	(585)	(585)			
Expenditures					
Contracted Services			123,695	123,695	100.0%
<b>430 Smallboards</b>					
Expenditures					
Materials & Supplies	1,500		1,500	1,500	100.0%

Description	2019 YTD Actuals	2020 YTD Actuals	2020 YTD Budget	2020 Final Budget	2020 Total Unexpended %
<b>502 Development Review</b>					
Revenue					
User Charges	(953,160)	(515,116)			
Expenditures					
Materials & Supplies	18,727	31,487			
Contracted Services	615,099	502,590			
<b>Total Planning Services</b>	<b>\$2,536,761</b>	<b>\$2,450,063</b>	<b>\$3,062,529</b>	<b>\$4,033,995</b>	<b>39.3%</b>

## Highlights

There were no items of interest to highlight for the period ending September 30, 2020 for Planning Services.

## Looking forward to the 4<sup>th</sup> Quarter

### 2020 Year End Financial Reporting (FS and FIR)

Over the next few months, Financial Services begins the preparation of the final audited statements for the end of 2020. The statements will not be complete until the second quarter of 2021. They will be sent to the Audit Committee for review and approval.

### Continuous Improvement/Key Performance Indicators

As this report is continually evolving and improving, we hope the subsequent quarterly reports will include upcoming continuous improvements within the Municipality and focus on key performance financial indicators that will be used to benchmark existing service levels.