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To: Mayor Foster and Members of Council

From: Trevor Pinn, CPA, CA – Director of Financial Services/Treasurer

Date: October 5, 2021

File No.:

Re: Questions Arising at Audit and Accountability Committee from Financial Update at June 30, 2021

Background

On September 28, 2021, the Audit and Accountability Committee met for their regular meeting. At this meeting, Report IAS-003-21 Financial Update as at June 30, 2021 was discussed.

There were two questions which required follow up, this memo addresses these questions.

Summary of Revenue for Community Services

Councillor Neal asked for the Community Services revenues to be summarized and totaled. The report was structured based on department and sub-department, where each revenue source for Community Services was included in the appropriate sub-department.

The following table summarizes the revenues for Community Services as at June 30, 2021 at the sub-department level:

Sub-Department	2021 YTD Actual	2021 YTD Budget	2021 Final Budget	2021 Total Unexpended %
130 Admin	\$2,324	\$21,500	\$21,500	89.2%
420 Recreation Services Administration	0	1,040	1,230	100.0%
421 Facilities	138,524	1,093,011	1,969,479	93.0%
423 Concessions	0	34,005	34,990	100.0%

Sub-Department	2021 YTD Actual	2021 YTD Budget	2021 Final Budget	2021 Total Unexpended %
424 Aquatic Programs	99,173	611,661	776,373	87.2%
425 Fitness Programs	31,321	407,497	436,454	92.8%
426 Fitness Programs	2,237	199,787	309,085	99.3%
427 Community Development	71,350	98,410	164,650	56.7%
428 55+ Active Adults	6,304	96,021	122,347	94.8%
429 Customer Services	377	13,643	16,500	97.7%
Total Community Services	\$351,610	\$2,576,575	\$3,852,608	90.8%

While the above indicates that revenues are at 13% of the second quarter year to date budget allocations, the net levy impact is approximately \$50,000 higher than the equivalent. This is due to cost mitigation steps taken by Community Services. At June 30, 2021 we had allocated \$8,229,215 (net of user fees) for Community Services, despite revenue shortfalls our net position is \$8,275,632 indicating budget is on track.

Timing of Bowmanville Cemetery Expansion

Councillor Hooper inquired as to the timing and or plans for expansion of cemeteries within Clarington, particularly at the Bowmanville Cemetery. In the 2020 budget, an expansion of the Bowmanville Cemetery was approved for \$1,335,000 of which \$1,192,500 was development charges related. The Public Works Department, with Purchasing Services Division of Financial Services, will be issuing the tender for this project in the winter of 2021/2022 with a spring 2022 construction start date; it is anticipated that the project will be completed by the end of the summer 2022.

Public Works is presently progressing through the final stages of detailed design of the Bowmanville Cemetery Expansion. A consultant has been hired with CLOCA and it was determined that there was wetland potential at the west limit of the property. Public Works has retained an environmental consultant to investigate, and it has confirmed the wetland. Public Works will be undertaking a staking delineation of the wetland with CLOCA later in October. The remaining portion of the design does not have significant issues.

If there are any additional questions, please contact me.

Respectfully submitted,

A handwritten signature in black ink that reads "Trevor Pinn". The signature is written in a cursive, flowing style.

Trevor Pinn, CPA, CA
Director of Financial Services/Treasurer
Financial Services Department

cc: Andrew Allison – CAO
Catherine Carr – Internal Audit Manager
Department Heads
Administrative Assistants