

TOWNSHIP OF WILMOT
2022 STATEMENT OF OPERATIONS AS OF MARCH 31, 2022 (UN-AUDITED)

	2022 Budget	2022 Actual	Variance %
<u>GENERAL GOVERNMENT</u>			
<u>REVENUE</u>			
Administration Fees / Sale of Surplus Assets ¹	(100,000)	(26,314)	26.3%
Grant Funding - General Government ²	(35,000)	(35,000)	100.0%
Licenses and Fines ³	(83,000)	(56,700)	68.3%
Penalties & Interest Revenue ⁴	(231,500)	(45,237)	19.5%
	<u>(449,500)</u>	<u>(163,250)</u>	<u>36.3%</u>
<u>EXPENSES</u>			
Council ⁵	177,950	40,132	22.6%
Municipal Grants Program ⁶	65,600	65,216	99.4%
Office of the CAO ⁷	426,495	106,212	24.9%
Information and Legislative Services ⁸	284,000	74,787	26.3%
Insurance & Legal Expenses ⁹	325,225	88,071	27.1%
Municipal Law Enforcement/Animal Control ¹⁰	202,245	54,095	26.7%
Crossing Guards Operating Expenses ¹¹	56,100	9,087	16.2%
Municipal Election ¹²	22,500	1,743	7.7%
Corporate Services ¹³	960,860	201,214	20.9%
IT Services ¹⁴	456,880	67,886	14.9%
	<u>2,977,855</u>	<u>708,444</u>	<u>23.8%</u>
<u>FIRE SERVICES</u>			
<u>REVENUE</u>			
Fire Services Revenues ¹⁵	(80,080)	(12,457)	15.6%
	<u>(80,080)</u>	<u>(12,457)</u>	<u>15.6%</u>
<u>EXPENSES</u>			
Fire Services Administration ¹⁶	1,106,460	215,213	19.5%
Fire Services Operating Expenses ¹⁷	405,875	76,598	18.9%
	<u>1,512,335</u>	<u>291,811</u>	<u>19.3%</u>

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	2022 Budget	2022 Actual	Variance %
<u>PUBLIC WORKS AND ENGINEERING</u>			
<u>REVENUE</u>			
Roads/Engineering Service Charges ¹⁸	(251,500)	(46,030)	18.3%
Aggregate Resource Fees ¹⁹	(175,000)	-	0.0%
Grant Funding - Public Works ²⁰	(23,000)	-	0.0%
	<u>(449,500)</u>	<u>(46,030)</u>	<u>10.2%</u>
<u>EXPENSES</u>			
Public Works and Engineering Administration ²¹	420,070	30,524	7.3%
Roads Administration ²²	733,085	109,507	14.9%
Roads Operating Expenses ²³	763,900	53,671	7.0%
Winter Control Expenses ²⁴	776,310	498,487	64.2%
Municipal Drainage Operating Expenses ²⁵	57,000	2,011	3.5%
Street Lighting Operating Expenses ²⁶	130,000	18,738	14.4%
	<u>2,880,365</u>	<u>712,939</u>	<u>24.8%</u>

TOWNSHIP OF WILMOT
2022 STATEMENT OF OPERATIONS AS OF MARCH 31, 2022 (UN-AUDITED)

	2022 Budget	2022 Actual	Variance %
<u>PARKS, FACILITIES AND RECREATION SERVICES</u>			
<u>REVENUE</u>			
Wilmot Recreation Complex Revenues ²⁷	(1,136,920)	(289,519)	25.5%
Grant Funding - Parks Facilities and Recreation ²⁸	(3,750)	(500)	13.3%
Park, Facility and Community Centre Rental Revenue ²⁹	(149,550)	(29,907)	20.0%
	<u>(1,290,220)</u>	<u>(319,926)</u>	<u>24.8%</u>
<u>EXPENSES</u>			
Recreation Administration ³⁰	830,970	187,015	22.5%
Wilmot Recreation Complex Administration ³¹	1,446,820	289,795	20.0%
Wilmot Recreation Complex Operating Expenses ³²	742,600	184,829	24.9%
Parks & Facilities Administration ³³	1,159,725	194,228	16.7%
Parks and Community Centre Operating Expenses ³⁴	278,100	41,748	15.0%
Municipal Facilities Operating Expenses ³⁵	152,830	16,289	10.7%
Abandoned Cemetery Operating Expenses	3,670	918	25.0%
	<u>4,614,715</u>	<u>914,821</u>	<u>19.8%</u>

TOWNSHIP OF WILMOT
2022 STATEMENT OF OPERATIONS AS OF MARCH 31, 2022 (UN-AUDITED)

	2022 Budget	2022 Actual	Variance %
<u>CULTURAL SERVICES</u>			
<u>REVENUE</u>			
Castle Kilbride Admissions & Events ³⁶	(26,825)	(1,440)	5.4%
Grant Funding - Castle Kilbride ³⁷	(25,005)	-	0.0%
	<u>(51,830)</u>	<u>(1,440)</u>	<u>2.8%</u>
<u>EXPENSES</u>			
Castle Kilbride Administration ³⁸	310,840	71,910	23.1%
Castle Kilbride Operating Expenses ³⁹	23,050	778	3.4%
Archives Operating Expenses	1,830	-	0.0%
Heritage Wilmot Operating Expenses	8,940	-	0.0%
	<u>344,660</u>	<u>72,688</u>	<u>21.1%</u>
<u>DEVELOPMENT SERVICES</u>			
<u>REVENUE</u>			
Planning Application Fees ⁴⁰	(287,240)	(13,718)	4.8%
Business Licensing	(5,000)	(370)	7.4%
	<u>(292,240)</u>	<u>(14,088)</u>	<u>4.8%</u>
<u>EXPENSES</u>			
Planning ⁴¹	269,995	59,593	22.1%
Economic Development ⁴²	70,000	60,000	85.7%
	<u>339,995</u>	<u>119,593</u>	<u>35.2%</u>
<u>TOTAL OPERATING</u>			
<u>REVENUES</u>	<u>(2,613,370)</u>	<u>(557,190)</u>	<u>21.3%</u>
<u>EXPENSES</u>	<u>12,669,925</u>	<u>2,820,297</u>	<u>22.3%</u>
<u>NET GENERAL LEVY EXPENDITURE</u>	<u>10,056,555</u>	<u>2,263,107</u>	<u>22.5%</u>

NOTES:

- 1 Includes administrative fees associated with tax certificates; NSF payments; account balance transfer fees; tax sale and sale of surplus assets.
- 2 Includes OCIF formula funding towards the Asset Management Coordinator role (\$35,000).
- 3 Includes Dog and Kennel Licences (\$49,855); Parking Fines (\$3,250); Marriage Licences (\$1,545); Property Standards Fees (\$400); Lottery Licences (\$1,313); Provincial Offences (\$337).
- 4 Includes penalty and interest on overdue water accounts (\$4,065) and taxes receivable (\$41,172).
- 5 Includes YTD honorariums for Council Members.
- 6 Municipal Grant Program allocations were approved under Report COR 2021-046.
- 7 Includes direct and indirect staffing costs associated with the Office of the CAO.
- 8 Includes direct and indirect staffing costs associated with Information and Legislative Services.
- 9 Waterloo Region Municipal Insurance Pool Premiums are typically remitted in Q2. YTD expenditures represent claims under the Township's deductible limit (\$10,000) and legal expenses, net of allocations to user-pay operations.
- 10 Includes direct and indirect staffing costs associated with Municipal Law Enforcement Officers and contracted services for Animal Control.
- 11 Includes direct and indirect staffing costs associated with crossing guards.
- 12 YTD expenditures includes maintenance of the voters list.
- 13 Includes direct and indirect staffing costs for Corporate Services net of cost allocations from user-pay divisions.
- 14 Includes direct and indirect staffing costs for IT Services. Expenditures also include support contracts and web service charges which are paid throughout the year.
- 15 Includes revenue from Fire Permits (\$660); billable calls/activities (\$6,217) and Boundary Service Agreement with Blandford-Blenheim (\$5,580).
- 16 Includes direct and indirect staffing costs for Fire Services, including Practices, Fire Calls and other VFF activities.
- 17 Includes non-staffing related costs to maintain an effective Fire Services such as vehicle repairs and maintenance, clothing/PPE, dispatch fees and utilities.
- 18 Roads/Engineering Service Charges activities typically peaking during Q2/Q3.
- 19 Ontario Aggregate Resources Corporation (OARC) fees are based upon actual tonnage extracted from private pits within the Township from the preceding fiscal year. Fees are typically received in late Q3.
- 20 OMAFRA funding for Municipal Drainage Superintendent Services for 2022 typically billed in late Q4.
- 21 YTD costs reflect direct and indirect staffing costs for Public Works and Engineering Administration net of cost allocation to Water/Sanitary.

- 22 YTD costs reflect direct and indirect staffing costs for Road Operations excluding Winter Control.
- 23 Roads operating costs are impacted by seasonality. The majority of focus in Q1 is on Winter Control Operations.
- 24 Winter Control activities peak in Q1 and Q4. Any savings from the program at year end are transferred to the dedicated reserve fund to offset any overages from years of higher than average snowfall.
- 25 Majority of drainage works are typically billed by the drainage superintendent in late Q4.
- 26 YTD Street Light Hydro Costs reflect consumption in Q1.
- 27 Revenues include: Aquatics (\$58,236); Ice Pads/Arena Floor (\$179,716); Concession (\$19,030); Programming (\$3,913); Room/Field Rentals (\$7,273); Rink Board Advertising (\$17,142); Other (\$4,209).
- 28 Includes a donation from the New Dundee Women's Institute towards the Bandshell Garden.
- 29 Revenues include: NH Arena/CC (\$11,652); Baden (\$14,623); Haysville (\$2,075); Mannheim (\$895); New Dundee (\$76); New Hamburg Parks (\$0); Petersburg (\$0); St Agatha (\$586); Other (\$0). Activities typically peak in Q2/Q3.
- 30 Costs include direct and indirect staffing costs for Recreation Administration, Scheduling and Customer Service personnel.
- 31 Costs include direct and indirect, full-time and part-time, staffing costs for the Wilmot Recreation Complex.
- 32 Costs include Building/Grounds Maintenance, Utility Costs, Equipment Repairs and Maintenance at the WRC.
- 33 Costs include direct and indirect staffing costs for all Parks and Facilities staff excluding the WRC.
- 34 Costs include Building/Grounds Maintenance, Utility Costs, Equipment Repairs and Maintenance at parks and community centres.
- 35 Costs include Building/Grounds Maintenance, Utility Costs, Equipment Repairs and Maintenance at municipal facilities.
- 36 Castle Kilbride re-opened in late Q1. Revenue includes: Admission (\$862); Giftshop (\$68); Programs & Workshops (\$510); Special Events (\$0) and Other (\$0).
- 37 Federal/Provincial Grants are received periodically throughout the year.
- 38 Costs include direct and indirect staffing costs for Castle Kilbride Administration.
- 39 Operating Expenses tend to peak in the last three quarters as the Castle opened in late Q1.
- 40 Majority of planning and business licencing revenues anticipated to occur over the next three (3) quarters.
- 41 Costs include direct and indirect staffing costs for Planning, net of cost allocations from Building Services.
- 42 YTD Expenditures include Waterloo Region Economic Development Corporation (WREDC) membership (\$50,000) and Waterloo Region Tourism Marketing Corporation (\$10,000).

TOWNSHIP OF WILMOT
2022 STATEMENT OF OPERATIONS (USER-PAY) AS OF MARCH 31, 2022 (UN-AUDITED)

	2022 Budget	2022 Actual	Variance %
<u>WATER/SANITARY</u>			
<u>REVENUE</u>			
Utility User Fees ¹	(6,381,810)	(725,556)	11.4%
Utilities Sales, Service Charges ²	(59,390)	(4,852)	8.2%
	(6,441,200)	(730,408)	11.3%
<u>EXPENSES</u>			
Water/Sanitary Administration ³	618,050	129,399	20.9%
Water/Sanitary Operating Expenses ⁴	1,385,830	281,751	20.3%
Water Regional Charges ⁵	1,517,000	212,658	14.0%
Sanitary Regional Charges ⁵	1,854,830	314,474	17.0%
	5,375,710	938,281	17.5%
<u>TRANSFER (TO)/FROM RESERVE FUNDS</u> ⁶	(1,065,490)	207,874	-19.5%
<u>CEMETERY</u>			
<u>REVENUE</u>			
Cemetery User Fees ⁷	(80,300)	(8,029)	10.0%
Cemetery Investment Income ⁸	(3,000)	-	0.0%
	(83,300)	(8,029)	9.6%
<u>EXPENSES</u>			
Cemetery Administration ⁹	22,200	1,442	6.5%
Cemetery Operating Expenses ¹⁰	58,170	18,524	31.8%
	80,370	19,967	24.8%
<u>TRANSFER (TO)/FROM RESERVE FUNDS</u> ¹¹	(2,930)	11,938	N/A

TOWNSHIP OF WILMOT (USER-PAY)
2022 STATEMENT OF OPERATIONS (USER-PAY) AS OF MARCH 31, 2022 (UN-AUDITED)

	2022 Budget	2022 Actual	Variance %
<u>BUILDING</u>			
<u>REVENUE</u>			
Building Permit Fees ¹²	(671,500)	(41,640)	6.2%
	<u>(671,500)</u>	<u>(41,640)</u>	<u>6.2%</u>
<u>EXPENSES</u>			
Building Administration ¹³	468,210	113,451	24.2%
Building Operating Expenses ¹⁴	278,515	67,030	24.1%
	<u>746,725</u>	<u>180,481</u>	<u>24.2%</u>
<u>TRANSFER (TO)/FROM RESERVE FUNDS</u> ¹⁵	<u>75,225</u>	<u>138,841</u>	<u>184.6%</u>

NOTES:

- 1 YTD fees represent January billing for New Hamburg residents and January/February billing for the rest of the Township.
- 2 Sales and Service Charges include Sale of Water Meters, Final Reading fees and other misc. fees.
- 3 YTD costs reflect direct and indirect staffing costs for Utilities.
- 4 Utilities operating expenses include allocation to General Levy, Contracted Services, Fuel, etc.
- 5 Reflects flows to/from Region of Waterloo for the months of January and February.
- 6 Transfers to/from reserve funds are completed as part of year end processing.
- 7 Cemetery User Fees include Burials, Sale of Plots, etc.
- 8 Investment income calculated in part of year end processing.
- 9 Costs reflect direct and indirect staffing costs for Cemetery Operations.
- 10 Cemetery Operating expenses include Grave Opening, Foundations, Buildings/Grounds Maintenance, Allocation to General Levy for administrative support.
- 11 Transfers to/from reserve funds are completed as part of year end processing.
- 12 YTD permit fees are outlined within the Building Statistics reporting from Development Services.
- 13 Includes direct and indirect staffing costs for Building Services Operations.
- 14 Includes operating expenses include allocation to General Levy, Contracted Services, Vehicle Repairs/Maintenance, etc.
- 15 Transfers to/from reserve funds are completed as part of year end processing.