

TOWNSHIP OF WILMOT
2022 OPERATING SUMMARY AS OF DECEMBER 31, 2022 (UN-AUDITED)

		2022 Budget	2022 Actual	Variance %
EXPENDITURES				
OPERATING (EXCLUDING USER-PAY DIVISIONS)		12,669,925	13,291,852	104.9%
TRANSFER TO CAPITAL PROGRAM ¹		1,402,400	1,419,818	101.2%
TRANSFER TO INFRASTRUCTURE RESERVE FUNDS ²		520,760	520,760	100.0%
<u>TOTAL EXPENDITURES FROM GENERAL LEVY</u>		<u>14,593,085</u>	<u>15,232,430</u>	<u>104.4%</u>
REVENUES				
TAXATION	2021 GENERAL LEVY	9,087,346	9,087,346	100.0%
	ASSESSMENT GROWTH (1.34%)	121,771	121,771	100.0%
	TAX INCREASE (COLA) (2.90%)	267,065	267,065	100.0%
	INFRASTRUCTURE LEVY (2.00%)	184,182	184,182	100.0%
	SPECIAL LEVEL OF SERVICE LEVY (2.83%)	260,626	260,626	100.0%
		\$ 9,920,990	\$ 9,920,999	100.0%
OPERATING (EXCLUDING USER-PAY DIVISIONS)		2,613,370	2,855,218	109.3%
PAYMENTS IN LIEU OF TAXES		199,100	205,495	103.2%
SUPPLEMENTARY TAXES (NET OF WRITE-OFFS) ³		94,225	7,845	8.3%
GRANTS ⁴		1,072,700	1,072,722	100.0%
INVESTMENT INCOME ⁵		692,700	1,033,609	149.2%
<u>TOTAL REVENUES TO GENERAL LEVY</u>		<u>14,593,085</u>	<u>15,095,888</u>	<u>103.4%</u>
<u>NET SURPLUS/(DEFECIT)</u>		<u>-</u>	<u>(136,542)</u>	<u>N/A</u>

NOTES:

- 1 Represents the portion of Capital Program funded from the General Levy during 2022 net of additional funding to required for completed capital projects as per Council report COR 2023-002.
- 2 Represents the dedicated infrastructure levy approved under COR 2021-041.
- 3 Represents anticipated supplementary taxes, net of write-offs in 2022. Supplementary taxes received during 2022 were significantly less than historic levels. Staff have opened a dialogue with MPAC to further understand assessment growth activities.
- 4 Includes 15% decrease in OMPF Funding (\$605,500) and remaining allocation of Safe Restart Funding (\$467,200) to offset impact of COVID-19 on 2022 operations.
- 5 Represents dividends (\$354,200) and investment income (\$192,655) from Kitchener-Wilmot Hydro, and general bank investment income (\$486,754). Bank investment income significantly higher than anticipated due to several Bank of Canada rate increases during 2022.

TOWNSHIP OF WILMOT
2022 STATEMENT OF OPERATIONS AS OF DECEMBER 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)	(101,638)	101.6%
Grant Funding - General Government ²	(35,000)	(35,000)	100.0%
Licenses and Fines ³	(83,000)	(84,583)	101.9%
Penalties & Interest Revenue ⁴	(231,500)	(206,048)	89.0%
	(449,500)	(427,269)	95.1%
<u>EXPENSES</u>			
Council ⁵	177,950	188,842	106.1%
Municipal Grants Program ⁶	65,600	67,164	102.4%
Office of the CAO ⁷	426,495	493,169	115.6%
Information and Legislative Services ⁸	284,000	395,378	139.2%
Insurance & Legal Expenses ⁹	325,225	524,688	161.3%
Municipal Law Enforcement/Animal Control ¹⁰	202,245	207,173	102.4%
Crossing Guards Operating Expenses ¹¹	56,100	46,578	83.0%
Municipal Election ¹²	22,500	85,950	382.0%
Corporate Services ¹³	960,860	961,789	100.1%
IT Services ¹⁴	456,880	480,444	105.2%
	2,977,855	3,451,176	115.9%
<u>FIRE SERVICES</u>			
<u>REVENUE</u>			
Fire Services Revenues ¹⁵	(80,080)	(35,058)	43.8%
	(80,080)	(35,058)	43.8%
<u>EXPENSES</u>			
Fire Services Administration ¹⁶	1,106,460	986,813	89.2%
Fire Services Operating Expenses ¹⁷	405,875	423,064	104.2%
	1,512,335	1,409,877	93.2%

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

	2022 Budget	2022 Actual	Variance %
<u>INFRASTRUCTURE SERVICES</u>			
<u>REVENUE</u>			
Infrastructure Services - Service Charges ¹⁸	(251,500)	(348,067)	138.4%
Aggregate Resource Fees ¹⁹	(175,000)	(133,317)	76.2%
Grant Funding - Infrastructure Services ²⁰	(35,000)	(15,000)	42.9%
	<u>(461,500)</u>	<u>(496,385)</u>	<u>107.6%</u>
<u>EXPENSES</u>			
Infrastructure Services Administration ²¹	420,070	340,845	81.1%
Roads Administration ²²	733,085	760,421	103.7%
Roads Operating Expenses ²³	763,900	794,496	104.0%
Winter Control Expenses ²⁴	776,310	776,310	100.0%
Municipal Drainage Operating Expenses ²⁵	57,000	27,215	47.7%
Street Lighting Operating Expenses ²⁶	130,000	111,808	86.0%
	<u>2,880,365</u>	<u>2,811,096</u>	<u>97.6%</u>

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

	2022 Budget	2022 Actual	Variance %
<u>COMMUNITY SERVICES</u>			
<u>REVENUE</u>			
Wilmot Recreation Complex Revenues ²⁷	(1,136,920)	(1,418,332)	124.8%
Grant Funding - Community Services ²⁸	(3,750)	(11,170)	297.9%
Park, Facility and Community Centre Rental Revenue ²⁹	<u>(149,550)</u>	<u>(219,101)</u>	<u>146.5%</u>
	<u>(1,290,220)</u>	<u>(1,648,603)</u>	<u>127.8%</u>
<u>EXPENSES</u>			
Recreation Administration ³⁰	830,970	856,498	103.1%
Wilmot Recreation Complex Administration ³¹	1,446,820	1,491,048	103.1%
Wilmot Recreation Complex Operating Expenses ³²	742,600	977,349	131.6%
Parks & Facilities Administration ³³	1,159,725	1,149,248	99.1%
Parks and Community Centre Operating Expenses ³⁴	278,100	286,177	102.9%
Municipal Facilities Operating Expenses ³⁵	152,830	140,907	92.2%
Abandoned Cemetery Operating Expenses	<u>3,670</u>	<u>3,670</u>	<u>100.0%</u>
	<u>4,614,715</u>	<u>4,904,897</u>	<u>106.3%</u>

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

	2022 Budget	2022 Actual	Variance %
<u>CULTURAL SERVICES</u>			
<u>REVENUE</u>			
Castle Kilbride Admissions & Events ³⁶	(26,825)	(36,642)	136.6%
Grant Funding - Castle Kilbride ³⁷	(25,005)	(25,783)	103.1%
	(51,830)	(62,426)	120.4%
<u>EXPENSES</u>			
Castle Kilbride Administration ³⁸	310,840	328,825	105.8%
Castle Kilbride Operating Expenses ³⁹	23,050	19,582	85.0%
Archives Operating Expenses	1,830	1,409	77.0%
Heritage Wilmot Operating Expenses	8,940	8,603	96.2%
	344,660	358,419	104.0%
<u>DEVELOPMENT SERVICES</u>			
<u>REVENUE</u>			
Planning Application Fees ⁴⁰	(287,240)	(180,523)	62.8%
Business Licensing ⁴⁰	(5,000)	(4,955)	99.1%
	(292,240)	(185,478)	63.5%
<u>EXPENSES</u>			
Planning ⁴¹	269,995	286,615	106.2%
Economic Development ⁴²	70,000	69,771	99.7%
	339,995	356,386	104.8%
<u>TOTAL OPERATING</u>			
<u>REVENUES</u>	(2,625,370)	(2,855,218)	108.8%
<u>EXPENSES</u>	12,669,925	13,291,852	104.9%
<u>NET GENERAL LEVY EXPENDITURE</u>	10,044,555	10,436,634	103.9%

NOTES:

- 1 Includes administrative fees associated with tax certificates; NSF payments; account balance transfer fees; tax sales and sale of surplus assets.
- 2 OCIF formula funding towards the Asset Management Capacity Building (\$35,000).
- 3 Includes Dog and Kennel Licences (\$51,965); Parking Fines (\$8,184); Marriage Licences (\$11,370); Property Standards Fees (\$3,550); Lottery Licences (\$4,502); Provincial Offences (\$5,012).
- 4 Includes penalty and interest on overdue water accounts (\$16,608) and taxes receivable (\$189,440). Revenues lower than historical averages are indicative of ratepayers ability to meet tax/water bill payment obligations.
- 5 Includes honorariums Council Members, as well as unbudgeted funding allocations approved by Council for the Community Bike Safety Event; Ukrainian Crisis Event; and U15 Baseball Championships.
- 6 Municipal Grant Program allocations were approved under Report COR 2021-046, also includes Celebrate Canada funding towards Canada Day in Wilmot Event (\$3,600).
- 7 Includes direct / indirect staffing costs and contracted services associated with the Office of the CAO. 2022 expenditures were impacted by additional external consulting services to support key strategic initiatives.
- 8 Includes direct / indirect staffing costs and contracted services associated with Information and Legislative Services. 2022 expenditures were impacted by additional consulting services and staffing supports throughout departmental transitions.
- 9 Waterloo Region Municipal Insurance Pool (WRMIP) Premiums were remitted in Q3 (\$224,527). Insurance related expenditures include claims under the Township's deductible limit (\$10,000), net of allocations to user-pay operations. Insurance costs are net of include a transfer from the Township's dedicated self-insured reserve fund of \$884. Legal expenses significantly exceeded annual budget allocations for fiscal 2022, due to higher than historic activity levels, future operating budgets will be adjusted based on this
- 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 Expenditures includes costs associated with the 2022 Municipal Election such as invoicing towards electronic voting software, mail-outs and staffing resources required to run in-person voting. Costs were well above budget projections to support both in-person and online voting. Costs are net of transfer from the outstanding funds from the dedicated elections reserve fund (\$57,704). In future Municipal Elections will be treated as a Capital project, outside of general operations.
- 13 Includes direct / indirect staffing costs and contracted services for Corporate Services, net of cost allocations from user-pay divisions.
- 14 Includes direct / indirect staffing costs for IT Services. Expenditures also include support contracts and web service charges which are remitted throughout the year. Includes unbudgeted Minor Capital: Website Calendar Updates (\$2,295).
- 15 Includes revenue from Fire Permits (\$10,393); billable calls/activities (\$19,085) and Boundary Service Agreement with Blandford-Blenheim (\$5,580). First year of fire Permit fee collections were well below what staff anticipated under the new program. The 2023 operating budget will be adjusted accordingly.

- 16 Includes direct and indirect staffing costs for Fire Services, including Practices, Fire Calls and other VFF activities. Costs lower than anticipated due to lower than expected VFF training and reductions in emergency call-out activity.
- 17 Includes non-staffing related costs to maintain an effective Fire Services such as building/grounds maintenance, vehicle repairs and maintenance, fuel, clothing/PPE, dispatch fees and utilities. Fuel and Vehicle Repair/Maintenance costs were higher in 2022.
- 18 Infrastructure Services fees and charges are collected in accordance with the Fees and Charges by-law. Activity levels in these areas were well above expectations for 2022.
- 19 Ontario Aggregate Resources Corporation (OARC) fees are based upon actual tonnage extracted from private pits within the Township from the preceding fiscal year. Budgets are based on historical activity levels. Fees received were lower than anticipated due to lower activity levels in 2021.
- 20 Represents OMAFRA funding for Municipal Drainage Superintendent Services for 2022. Funding correlates to lower activity levels.
- 21 Reflects direct / indirect staffing costs for Infrastructure Services Administration net of cost allocation to Water/Sanitary. Reduced expenditures associated with staff transitions and timing for hiring / on-boarding Council approved levels of service increases.
- 22 Costs reflect direct / indirect staffing costs for Road Operations excluding Winter Control.
- 23 Costs include maintenance of Hardtop and Loosetop Roads, Boundary Roads, Roadside, and safety (Signage, Line Painting, etc.). Includes unbudgeted Minor Capital: Diesel Pump Switch Repair (\$1,801); Oxford-Waterloo Road Emergency Bridge Repairs (\$8,425).
- 24 Costs represent winter control activities for 2022, net of transfer of \$93,732 from the dedicated Winter Maintenance Reserve Fund, as per the Reserve Fund By-Law to offset these costs. Overages in 2022 was result of fuel, vehicle repairs/maintenance and supply of salt and sand products.
- 25 Costs reflect billing for Drainage Superintendent Services. Township related drainage activity costs were lower than anticipated for
- 26 Annual expenditures include a transfer of \$42,493 to the dedicated Street Light Reserve Fund. This transfer completes the payback period to finance the network-wide LED lighting upgrades.
- 27 Revenues include: Aquatics (\$457,644); Ice Pads/Arena Floor (\$683,602); Concession (\$97,384); Programming (\$80,998); Room/Field Rentals (\$45,799); Rink Board Advertising (\$31,368); Other (\$21,537). Revenues well exceeded budget expectations as activity slowly returns to pre-COVID levels. 2023 revenues estimates will be adjusted accordingly.
- 28 Includes a donation from the New Dundee Women's Institute towards the Bandshell Garden (\$1,000) and two (2) park bench donations (\$10,170).
- 29 Revenues include: NH Arena/CC (\$42,495); Baden (\$68,318); Haysville (\$9,100); Mannheim (\$11,448); New Dundee (\$32,345); New Hamburg Parks (\$33,520); Petersburg (\$9,288); St Agatha (\$12,532); Other (\$55). Revenues well exceeded budget expectations as activity returns to pre-COVID levels.
- 30 Costs include direct / indirect staffing costs for Recreation Administration, Scheduling and Customer Service personnel.
- 31 Costs include direct / 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. Costs exceeded budget expectations due to higher than anticipated utilities and buildings/grounds maintenance activities. Includes unbudgeted Minor Capital: emergency ice resurfacer repair (\$8,980); emergency lap pool impeller replacement (\$4,059).
- 33 Costs include direct / indirect, full-time and part-time, staffing costs for the Parks & Facilities, excluding the WRC.
- 34 Costs include Building/Grounds Maintenance, Utility Costs, Equipment Repairs and Maintenance at parks and community centres. Includes unbudgeted Minor Capital: Accessible Swing (\$2,389).
- 35 Costs include Building/Grounds Maintenance, Utility Costs, Equipment Repairs and Maintenance at municipal facilities. Includes unbudgeted Minor Capital: Administration Complex Emergency Roof Repairs (\$2,320).
- 36 Revenue includes: Admission (\$21,198); Giftshop (\$2,321); Programs & Workshops (\$2,840); Special Events (\$10,168) and Other (\$115). Overall revenues from Castle Kilbride exceeded expectations with the return of in-person activities.
- 37 Revenues include Federal/Provincial Grants for Part-Time Staffing: Community Museums Operating Grant (\$16,608); Young Canada Works (\$5,901); Canada Summer Jobs (\$3,274).
- 38 Costs include direct / indirect staffing costs for Castle Kilbride Administration.
- 39 Costs include Marketing/Promotion and Materials/Supplies to support Castle Kilbride related initiatives.
- 40 Planning application revenues were the highest they have been for Wilmot in recorded history but fell short of budget expectations due to delays in the filing of an anticipated subdivision application and delays in the servicing and registration of the Wilmot
- 41 Costs include direct / 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); Waterloo Region Tourism Marketing Corporation (\$10,000) and Other (\$9,771).

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

	2022 Budget	2022 Actual	Variance %
<u>WATER/SANITARY</u>			
<u>REVENUE</u>			
Utility User Fees ¹	(6,381,810)	(6,300,476)	98.7%
Utilities Sales, Service Charges ²	(59,390)	(92,163)	155.2%
	(6,441,200)	(6,392,640)	99.2%
<u>EXPENSES</u>			
Water/Sanitary Administration ³	618,050	568,077	91.9%
Water/Sanitary Operating Expenses ⁴	1,385,830	1,376,482	99.3%
Water Regional Charges ⁵	1,517,000	1,514,902	99.9%
Sanitary Regional Charges ⁵	1,854,830	1,764,978	95.2%
	5,375,710	5,224,439	97.2%
<u>TRANSFER (TO)/FROM RESERVE FUNDS ⁶</u>	(1,065,490)	(1,168,201)	109.6%
<u>CEMETERY</u>			
<u>REVENUE</u>			
Cemetery User Fees ⁷	(80,300)	(95,010)	118.3%
Cemetery Investment Income ⁸	(3,000)	(9,630)	321.0%
	(83,300)	(104,640)	125.6%
<u>EXPENSES</u>			
Cemetery Administration ⁹	22,200	19,054	85.8%
Cemetery Operating Expenses ¹⁰	58,170	63,104	108.5%
	80,370	82,158	102.2%
<u>TRANSFER (TO)/FROM RESERVE FUNDS ¹¹</u>	(2,930)	(22,482)	767.3%

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

	2022 Budget	2022 Actual	Variance %
<u>BUILDING</u>			
<u>REVENUE</u>			
Building Permit Fees ¹²	(671,500)	(398,328)	59.3%
	(671,500)	(398,328)	59.3%
<u>EXPENSES</u>			
Building Administration ¹³	468,210	478,000	102.1%
Building Operating Expenses ¹⁴	278,515	275,555	98.9%
	746,725	753,555	100.9%
<u>TRANSFER (TO)/FROM RESERVE FUNDS</u> ¹⁵	75,225	355,227	472.2%

NOTES:

- 1 Revenue reflects all bills for water/sanitary system users. Revenues were just below budget projections across the entire network.
- 2 Sales and Service Charges include Sale of Water Meters, Final Reading fees and other misc. fees. Fees higher than anticipated due to cost recovery on billable activities to the Region of Waterloo.
- 3 Costs reflect direct / indirect staffing costs for Utilities division.
- 4 Utilities operating expenses include allocation to General Levy, Contracted Services, Fuel, etc.
- 5 Reflects flows to/from Region of Waterloo during 2022.
- 6 Year end surplus projections will help fund future infrastructure costs within the utility. Transfers to/from reserve funds are completed as part of year end processing.
- 7 Cemetery User Fees include Burials, Sale of Plots, etc. with higher than anticipated activities.
- 8 Investment income higher than anticipated due to several Bank of Canada Interest rate increases during 2022.
- 9 Costs reflect direct / 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 Year end surplus projections will help re-build Cemetery reserve fund, which is in a deficit position due to columbarium installations. Transfers to/from reserve funds are completed as part of year end processing.
- 12 YTD permit fees at just below 60% of expectation were previously outlined within the Building Statistics reporting from Development Services.

- 13 Includes direct / indirect staffing costs for Building Services Operations.
- 14 Includes operating expenses include allocation to General Levy, Contracted Services, Vehicle Repairs/Maintenance, etc.
- 15 Year end deficit projection will increase the overall deficit within the Building Services Reserve Fund. Transfers to/from reserve funds are completed as part of year end processing.