



C-I-C
Correction to the Agenda
November 10, 2020

Recirculated Report

- | | |
|-------------------------------|-------|
| 6 H) Staff Report CS 20-39 | 1-101 |
| Re: Operating Variance Report | |

Missing Appendix

- | | |
|--|---------|
| 6 E) Appendix to Staff Report CS-20-34 | 101-118 |
| Re: Capital Status Report | |



Working together with our community

Council Meeting – November 10, 2020

Subject: September 30th, 2020 Operating Budget Variance Report
 Report Number: CS 20-39
 Division: Corporate Services
 Department: Financial Planning and Reporting
 Purpose: For Information

Executive Summary:

The purpose of this report is to provide Council with a financial update on both actuals spent to the end of September, and the projected year end position for the Levy and Rate Supported Operating Budgets.

Based on information known and expenditures as of September 30th, 2020, the projected year end position for the Levy Operating Budget is a surplus of \$2,255,300, and the projected year end position for the Rate Supported Operating Budget is a surplus of \$484,900.

Both actual and forecasted revenues and expenses have been heavily impacted by the COVID-19 pandemic. Currently Norfolk County remains in Phase 3 of re-opening, however, the potential of future outbreaks still exists, which creates greater uncertainty with forecasting.

There are a number of adjustments staff are making this year to continue to place the county on solid financial footing. As you will see in this report, there are a number of allowances being taken on items in order to better cushion the taxpayer in the future.

Discussion:

Building upon the commitment of providing Council with additional and timely information for decision making, variance reporting will assist in mitigating any material variances as effectively as possible. This report will highlight budget variance concerns, risks and challenges, that Council should be aware of and potential mitigation strategies where available will be discussed, including staff’s plan for the remainder of the year.

It should be noted that budgeted figures are annualized, however, the timing of large expenses such as contracts, may occur unevenly and at various times of the year. In addition, expenses are generally within the control of staff and are therefore managed well in relation to approved budgets. Revenues, other than taxation and government funding, are driven by the change in economy, community preferences, and community

demand. These conditions, which are typically outside of staff's control, will continue to be monitored throughout the year.

Due to the delay in the issuance of debentures until the fall of 2020, payments on this issuance will not be required until 2021. As these payments have been budgeted for within both the 2020 Levy and Rate Supported Operating Budgets, it is recommended that these payment surpluses be transferred into a Reserve for future capital requirements. Thus, the full payment of the debt issuance has been forecasted in this report.

The following table provides a description of the information provided within the September 30th, 2020 Operating Variance Reports.

Table 1: Appendix Column Descriptions

September 30th, 2020 Variance Report Column	Column Explanation
2020 Approved Budget	This column presents the Approved 2020 Operating Budgets as approved by Council. This budget does not include any budget amendments approved to date.
YTD Actuals as of September 30th, 2020	These amounts are the actuals recorded up to September 30th, 2020.
Budget Remaining \$	The budget remaining presents the 2020 Approved Budget less the September 30th, 2020 actual expenditures and revenues.
% of Budget Remaining	This is the percentage of the approved budget available.
2020 Total Forecast	This presents an estimate of year-end expenditures and revenues. The FMW Budget System produces year-end projections based upon the spending pattern from previous years. Staff in each Department/Division review these projections and make adjustments where they determine there are differences between the projection and their knowledge of actual events. Financial Services staff have reviewed these forecasted amounts with the operating departments and adjustments have been made where appropriate.
Projected Surplus/(Deficit)	This is the difference for each expenditure and revenue of the 2020 Approved Budget over the 2020 Total Forecast.

Presentation of COVID-19 Impacts in the Report

The incremental operating expenses due to COVID-19 are presented within the COVID-19 Summary on page 1-68 of Appendix A. These costs represent unbudgeted expenses related to Norfolk County's pandemic response, and were unbudgeted in the 2020 operating budget.

The total staffing costs related to COVID-19 continues to be tracked by work order and totals approximately \$5.8M to September 30th. The presentation of salaries and benefits for COVID-19 has changed since the variance report for May. Salaries and benefits for staff who were redeployed for the COVID-19 response have been reallocated from their home department to the department of their COVID-19 assignment. This has an impact primarily on the COVID-19 Department (for the Public Health response) as well as Norview Lodge and the By-Law Department. On the other hand, staff who were working on COVID-19 related tasks, but were not fully redeployed continue to be presented within their home department.

Within the COVID-19 Summary, the year to date actuals represents payments for supplies and services that have been received to the end of September 30th. The forecasted actuals represent approved purchase orders made, but items not yet received, and an additional placeholder for anticipated expenses to year end.

As the pandemic situation continues to be fluid, it is extremely difficult to predict the forecast period expenditures. As time progresses, a more definite financial picture will be available and subsequent updates to Council will be provided.

Projected Levy Supported Operating Budget Variances

As outlined in Table 2 and Page 1-1 of the Appendix attached, as of September 30, 2020 approximately 67.2% of the expenditures in the Approved 2020 Levy Supported Budget have been spent with 32.8% budget remaining. For revenues, 67.3% of revenues have been received leaving a 32.7% budget expected to be collected.

Overall, the levy supported budget is projecting a surplus of \$2,255,300 or 2.2% of the Approved 2020 Levy Budget. Additional details by Departments and Divisions are summarized in the Appendix.

The projected year-end financial position is directly related to uncontrollable factors such as weather conditions, utility usage, tax adjustments, government funding announcements, etc. This year has also added the uncontrollable factor of COVID-19, which has caused facility closures, program cancellations, additional personal protective equipment purchases, and a changed work environment with some employees working

remotely. As a result, material fluctuations in the projected variances could occur in the event of unforeseen circumstances.

Table 2: Norfolk County Levy Supported Operating September 30th, 2020 Variance

	2020 Approved Budget	YTD Actuals as of September 30, 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS / (DEFICIT)
Expenditures	202,820,200	136,219,702	66,600,498	32.8	201,294,400	1,525,700
Revenues	101,951,600	68,615,782	33,335,818	32.7	102,681,300	729,600
Total	100,868,600	67,603,920	33,264,680	33.0	98,613,100	2,255,300

Table 3 provides a summary of the projected year-end variances by division as at September 30, 2020.

Table 3: Projected Levy Supported Operating Surplus/(Deficit) By Division

Division	2020 Approved Budget	2020 Projected Year End Actuals	2020 Projected Surplus / (Deficit)
Norfolk County			
Corporate (Revenues) and Expenditures	(6,131,100)	(2,906,600)	(3,224,500)
Mayor and Council Services	789,500	764,700	24,800
Office of the CAO	2,908,500	2,554,200	345,300
Corporate Services	4,432,000	4,497,900	(65,900)
Public Works	43,061,200	40,181,400	2,879,800
Health and Social Services	11,164,800	9,460,800	1,704,000
Community & Emergency Services	24,661,900	22,077,600	2,584,300
Planning & Development	2,947,700	2,297,000	650,700
COVID-19 (Job Activity)	0	2,606,500	(2,606,500)
Total Norfolk County	83,834,500	81,533,500	2,301,000
Boards and Agencies			
Grand River Conservation Authority	28,600	28,600	-
Long Point Region Conservation Authority	1,292,500	1,292,500	-
Norfolk County Library Board	2,884,600	2,884,600	-
Police Services	12,828,400	12,874,100	(45,700)
Total Boards and Agencies	17,034,100	17,079,800	(45,700)
Total	100,868,600	98,613,300	2,255,300

For the operating levy, the most significant variance drivers for the projected year-end balance are presented in Table 4. Below Table 4, a high level description of each variance is provided.

Table 4: Projected Levy Supported Operating Variances Details

Item Description	2020 Projected Variance Positive / (Negative)
<u>Tax Levy Operational Variances</u>	
Projected Operational Positive Variances	
Salary Gapping (not including funded activities)	1,524,100
Winter Control	500,000
Utility Costs	180,500
Waste Management Contract Negotiation Estimates	222,100
Hot Mix Padding	220,700
Projected Operational Negative Variances	
Assessment Review Board Assessment Changes & Allowance	(975,500)
Vested Properties	(543,900)
Outstanding Capital Receivables Allowance	(860,000)
Levy Funded Development Charge Exemptions	(291,000)
<u>COVID-19 and Related Financial Impacts</u>	
Projected Positive Variances	
Reduced Volumes for Waste Materials and Haulage	221,900
CES Materials, Supplies and Services	738,000
Projected Negative Variances	
Legal Services	(474,200)
Arena and Hall Revenues	(369,200)
Program Revenues (Recreation and Museum)	(527,600)
POA Revenues	(180,000)
COVID-19 Projected Costs	(2,606,500)
Delayed Implementation of 2020 Options	(265,000)
Accrued Vacation and Overtime	(450,000)
Marina Revenues	(179,800)
<u>Cost Containment Efforts</u>	
Declared Emergency Leave and Seasonal Staff	717,000
Materials, Services and Capital Cost Containment Items	1,461,500

Descriptions of Projected Levy Supported Operational Positive Variances

Salary Gapping

The favourable year end variance of \$1,524,100 is mainly due to vacancies throughout departments that materialized as a result of retirements, internal transfers, terminations and filling of vacancies at a rate lower than expected. Slightly offsetting this are unexpected payouts and the increase in the post-employment benefits, which are included in the net favourable variance figure.

Salary Gapping occurs when a position is vacant for a significant period of time. Some positions are difficult to fill and remain vacant, causing unexpected salary gapping. Intentional vacancies created by leaving some positions vacant for 30 days are also included in this figure due to the difficulty of isolating the intentional vacancy period from regular salary gapping (this was identified as a cost containment measure in report CS 20-06). Actual savings to September 30, 2020, as a result of gapping, are reported within the operating departments.

It should be noted this projection may change significantly by year end based on unexpected staff turnover, job evaluation awards or the need to utilize gapping dollars.

Winter Control

An anticipated budget to actual variance in the amount of \$500,000 is projected related to winter control. The projected 2020 variance for winter control is based on the information staff have today as well as historical statistics.

Due to a lighter 2019 / 2020 winter season, expenses for January to April were lower than budgeted resulting in savings both within Materials & Supplies of \$375,000 and Contracted Services of \$125,000 as less trucks were required on the roads to maintain service levels.

As winter control requirements depend heavily on the weather, many uncontrollable factors affect this forecast, including the timing and severity of weather events experienced, which increase the difficulty in estimating this figure. For this reason, a more conservative forecast was implemented to account for the potential of a harsher winter in November and December.

In the 2020 Budget deliberations the service level for winter maintenance was moved to the Provincial Standard and some efficiencies are also expected to be captured.

Utility Costs

A favourable year-end forecast is expected for Utilities in the amount of \$180,500 corporately. A major factor for this variance is due to usage within facilities being lower as a result of COVID-19 closures. Further, estimated hydro rate increases planned

within the approved 2020 Levy Supported Operating Budget have not occurred due to the Government of Ontario introducing fixed pricing, as opposed to time-of-use, during the COVID-19 pandemic. As well, Natural Gas pricing was lower in early 2020 as opposed to projected increases due to reduced market prices.

Waste Management Contract Negotiation Estimates

Due to ongoing contract negotiations at the time, the 2020 Levy Supported Operating Budget was increased by \$222,100 to account for potential incremental increases. Negotiations have been completed resulting in savings relative to the budget of \$110,000 for leaf and yard waste haulage and \$112,000 for recycling processing.

Hot Mix Padding

Due to lighter winter conditions fewer repairs were required resulting in a forecasted savings of \$220,700. This was the combined effect of \$141,800 savings for materials and \$78,900 savings in contracted services as most work was able to be performed in house.

Descriptions of Projected Levy Supported Operational Negative Variances

Assessment Review Board Assessment Changes & Allowance

The Assessment Review Board (ARB) hears property assessment appeals to ensure properties are assessed and classified accurately through MPAC's valuation. In 2020, a large appeal has been ruled on, which has resulted in \$375,000 of taxes receivable to be written off. Due to the complexity and length in time to resolve these transactions, it is difficult for staff to predict the likely resolution of these hearings, and therefore no specific allowance for the large appeals was established in the past. This report includes an estimate of \$255,000 to set up an initial allowance for future large assessment changes. The 2021 budget will also include a budgetary allocation to continue to build this allowance for future years to prepare for potential unfavourable appeals. The remaining \$345,000 of this variance is related to some large commercial assessment changes, as well as, a significant amount of this year's assessment changes attributed to farmland reverting from residential back to farm following sale of the property. When farmland is sold the assessment automatically changes to residential. The onus is on the new owner to meet the Agricorp qualifications in order to change the tax class to farm again. If approved by Agricorp, MPAC is notified and then the municipality is required to adjust the taxes to reflect the farm rate, resulting in large credits.

Vested Properties

As per In-Camera Council Report FS 20-09 Unsold Tax Sale Properties, Council approved the write off of arrears and transfer of the property ownership of three properties to Norfolk County. This has resulted in a write off, and an establishment of an

allowance being set up for the accrued unpaid taxes at transfer date of these properties. Recognizing the write-offs and allowance in 2020 will ensure the future decisions regarding these properties will not create an operating deficit.

Outstanding Capital Receivables Allowance

Norfolk County has \$859,949.65 in outstanding capital receivables as reported to Council at the August 18, 2020 Council-In-Committee meeting. At the time of writing this report, the results of the detailed review were unknown, therefore a conservative estimate of \$860,000 has been accrued as a write-off in the forecast period. The actual amounts recommended to be written off will be presented in report CS 20-40 Outstanding Capital Receivables Review Update.

Levy Funded Development Charge Exemptions

Due to recent development related to farm additions and bunk houses, the levy funded development charge exemption are estimated to be \$291,000 over budget by year-end. Of this amount, \$146,000 of the unfavourable variance relates to year to date exemptions based on received building permit activity. An additional estimate of \$145,000 for exemptions expected until the end of December has been provided to be conservative.

COVID-19 and Related Financial Impacts Projected Positive Variances

Reduced Volumes for Waste Materials and Haulage

Due to closures in April at the onset of the pandemic and the cancellation of two Household Hazardous Waste Days there was a reduction in volume leading to a forecasted savings in haulage & waste disposal at the transfer stations of \$221,900.

Community and Emergency Services Materials, Supplies and Services

Combined forecasted savings of \$738,000 is the result of parks and facilities closures as well as staff redeployments and staff placed on declared emergency leave for a portion of the year. Drivers include: program supplies and advertising for cancelled programming (\$230,000); tree planting & maintenance and grass cutting (\$102,600); mobile and beach washrooms cleaning and maintenance of (\$26,300); Port Dover beach cleaning service (\$23,900 as beach remained closed); Portable Toilet rentals (\$35,300); reduced utilization of budgeted maintenance & repairs supplies (\$107,500), and also maintenance & repairs services (\$212,400).

COVID-19 and Related Financial Impacts Projected Negative Variances

Legal Services

An over expenditure of \$474,200 is projected for Legal Services based on unbudgeted costs associated with legal fees incurred for COVID-19.

Arena and Hall Revenue

A forecasted revenue reduction of \$369,200 between Arenas and Halls is due to the closure of facilities during the COVID-19 pandemic.

Program Revenues (Recreation and Museums)

Lost revenue due to the reduction and cancellation of programming within Recreation and Museums due to COVID-19 is forecasted to be \$527,600.

POA Revenues

Due to the COVID-19 pandemic causing the closure of the courts, fines and penalties are forecasted under by \$180,000.

COVID-19 Costs

Costs related to COVID-19 are forecasted to have an unfavourable variance of \$2,606,500 net of Provincial COVID-19 relief grants totaling \$6,695,900. This Provincial relief includes the \$3,662,400 unconditional Safe Restart Municipal Operating Phase 1 grant as well as \$2,223,000 for Mandatory Health Programs, \$614,600 for Norview Lodge and \$195,900 Ministry of Youth and Children Services. Details relating to the full breakdown of this department can be found in the Appendix, page 1-68. Due to the fluidity of the pandemic situation it is extremely difficult to predict the full impact of future costs that may arise. As time progresses a more definitive picture will become available and subsequent updates to Council will be provided.

Delayed Implementation of 2020 Options

Due to the COVID-19 pandemic and emergency measures, implementation of Options presented within the 2020 Levy Supported Operating has been delayed. Staff continue to work towards implementation strategies for those options which have been delayed.

Accrued Vacation and Overtime

Due to increased operational demands an estimate of \$450,000 was included in the projection to account for additional overtime and vacation days carried forward to next fiscal year.

Marina Revenue

The delayed opening of the Port Dover Harbour Marina due to COVID-19, resulted in forecasted lost revenues of \$179,800.

Descriptions of Cost Containment Efforts

Declared Emergency Leave and Reduced Seasonal Staff

As a result of COVID-19, non-essential personnel were placed on Declared Emergency Leave and there was a large reduction or delay in hiring seasonal staff, such as summer students, which resulted in forecasted savings of \$717,000.

Materials, Services and Capital Cost Containment Items

The combined corporate savings of \$1,461,500 is due to the reduction in materials, services and strategic capital costs containments. The voluntary deferral of one-time items for COVID-19 cost savings as noted in report CS 20-06 is one of the key drivers for these items. The postponement of additional levy funded capital projects further contributed to the reduction in materials, services and capital. Lastly, the continued cancellation of various conferences, workshops and training lead to a further savings in services.

Projected Rate Supported Operating Budget Variances

As outlined in Table 6 and in the Appendix, as of September 30, 2020, approximately 65.3% of the expenditures in the Approved 2020 Rate Supported Budget have been spent with 34.7% of the budget remaining. For revenues, 62.5% of revenues have been received leaving a 27.5% budget expected to be collected.

In addition, for the year end, the County is projecting an estimated favorable variance of \$484,900 or 2.3 % of the Approved 2020 Rate Supported Operating Budget. Additional details are summarized in Section 2 of the Appendix.

Similar to levy supported operations, the estimated financial position of the County for 2020 is directly related to uncontrollable factors such as weather conditions, utility usage, emergency repairs etc. This year has also added the uncontrollable factor of COVID-19, which has caused business and school closures and a changed work environment with more residents working from home. As a result, material fluctuations in the projected variances could occur if unforeseen events materialize.

Table 6: Norfolk County Rate Supported Operating September 30, 2020 Variance

	2020 Approved Budget	YTD Actuals as of September 30, 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS / (DEFICIT)
Expenditures	27,381,000	17,883,872	9,496,628	34.7	27,736,800	(355,800)
Other Revenues	6,447,000	4,675,114	1,771,886	27.5	7,248,200	801,200
Total Rates	20,934,000	14,470,502	6,462,998	30.9	20,973,500	(39,500)
Total						484,900

The most significant variance drivers for the projected year-end balance regarding the rate supported operations are presented in Table 7. Below Table 7, a high level description of each variance is provided.

Table 7: Projected Rate Supported Operating Variances Details

Item Description	2020 Projected Variance Positive / (Negative)
Projected Positive Variances	
Salaries & Benefits	463,700
Source Protection Plan Contract	104,300
SCADA Demand Support	132,400
Projected Negative Variances	
Taxes	(204,600)
Wastewater Treatment Operations & Maintenance Services	(190,300)

Descriptions of Projected Rate Supported Operating Positive Variances

Salaries & Benefits

The favourable year-end variance of \$463,700 is mainly due to gapping and staff turnover for a number of positions. As well, less overtime has been required to date than has historically occurred.

Source Protection Plan Contract

Services provided by Cambium are for the Source Protection Plan, however it is estimated \$104,300 of the budgeted contract will remain unspent by year end, which is the result of waiting on Ministry approvals.

SCADA Demand Support

SCADA Demand Support Services are forecasted to be \$132,400 lower than budgeted as less demand support, data backups were required and lower cost of instrument calibrations due to a new favourable contract.

Description of Rate Supported Operating Negative Variances

Taxes

An unfavourable variance of \$204,600 in Taxes due to reassessed property values at three locations requiring backdated payments for the reassessed values.

Wastewater Treatment Operations & Maintenance Services

The contracted services for Wastewater Treatment Operations and Maintenance Services are expected to be \$190,300 over budget due to a 2019 monthly invoice being received and expensed in 2020, which was identified after the 2019 year end cut off.

Risks

There are a number of potential risks that could have a significant impact when projecting year-end financial results:

Potential risks include:

1. COVID-19 impacts, as this is an unprecedented event with no historical data to correlate impact on operating that has wide range of impact on areas such as, potential future closures and increasing supplies for County Operations.
2. Potential increase in staffing costs due to modified duties, sick time and job evaluation.
3. Seasonal impacts such as weather which has effects on costs.
4. Unexpected increased expenditures for unavoidable repairs and maintenance and related material purchases, legal expenses, etc.

Mitigating Strategies

All departments will continue to monitor expenditures and revenues on an ongoing basis and project to the end of the year to ensure they remain at or as close to their approved budgets as possible.

In addition, other mitigating strategies are, but not limited to, that staff will continue to constrain material and supply purchases where feasible ensuring service levels are still maintained, and continue with CAO approval with staff replacements.

Norfolk County will continue to find improvements and work together to ensure financial accountability and to find savings wherever possible.

This year, as noted in report CS 20-06, Departments have looked for cost containment measures within their area to help with the added financial pressures due to COVID-19. Additionally, Ministry funding has been provided to help ease the financial pressures experienced related to the pandemic.

Financial Services Comments:

The County's financial reporting software allows staff in each department direct access to monitor their account activity in comparison to approved budget levels.

Interdepartmental Implications:

All departments are involved and work together when monitoring and reviewing performance on a continual basis.

Consultation(s):

All department directors and managers
Supervisor Financial Reporting
Supervisor Accounting Services
Financial Analysts
Financial Analyst, Cash Management

Strategic Plan Linkage:

This report aligns with the 2019-2022 Council Strategic Priority "Build Solid Foundations".

Explanation:

Providing regular variance reporting will ensure oversight and accountability for the County's finances.

Conclusion:

Based on information as of September 30, 2020, the forecasted surplus is estimated to be \$2,255,300 for the Levy Supported Operating Budget.

For the Rate Supported Budget, a \$484,900 surplus is estimated for 2020.

As outlined and discussed, this operating budget variance report is an early projection and is definitely subject to significant refinements as the year progresses.

Significant variances have been forecasted to the end of the year using assumptions and estimates based on information available at the time of writing this report. Staff will continue to monitor costs to mitigate any possible year-end operating deficits.

Recommendation(s):

THAT CS 20-39 September 30th, 2020 Operating Budget Variance Report be received as information;

AND THAT staff be directed to monitor the 2020 Operating Budgets and take any reasonable steps to reduce or eliminate negative variances while mitigating any negative impact on service levels.

Attachment(s):

Appendix A – CS 20-39 September 30, 2020 Operating Variance Report

Submitted By:
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Variance **REPORT**

September 30, 2020



SEPTEMBER 30, 2020
VARIANCE REPORT
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SECTION 1 - LEVY SUPPORTED OPERATING VARIANCE REPORT

SEPTEMBER 30, 2020
VARIANCE REPORT



NORFOLK COUNTY SUMMARY

SEPTEMBER 30, 2020
VARIANCE REPORT





SEPTEMBER 30, 2020 VARIANCE REPORT
CORPORATION OF NORFOLK COUNTY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	69,954,900	47,418,907	22,535,993	32.2%	68,120,900	1,834,000
Materials & Supplies	12,245,900	7,898,039	4,347,861	35.5%	12,958,300	(712,400)
Services	24,475,100	13,227,247	11,247,853	46.0%	22,032,900	2,442,200
Transfer Payments/Grants	49,003,000	34,562,313	14,440,687	29.5%	49,863,300	(860,300)
Interdepartmental Charges	15,800,100	11,370,260	4,429,840	28.0%	15,844,200	(44,100)
Financial	3,169,200	3,509,321	(340,121)	(10.7%)	5,653,900	(2,484,700)
Infrastructure Funding	25,836,200	17,213,200	8,623,000	33.4%	24,400,500	1,435,700
Capital	2,335,800	1,020,531	1,315,269	56.3%	2,420,500	(84,700)
TOTAL EXPENDITURES	202,820,200	136,219,818	66,600,382	32.8%	201,294,500	1,525,700
REVENUES						
PIL's-Supplementaries-Local Improvements	2,995,700	1,664,681	1,331,019	44.4%	3,114,700	119,000
Federal/Provincial Grants	58,775,000	43,070,247	15,704,753	26.7%	63,941,400	5,166,400
Municipal Recoveries	3,254,200	1,883,058	1,371,142	42.1%	2,493,400	(760,800)
Fees & Service Charges	12,015,200	7,612,378	4,402,822	36.6%	10,495,500	(1,519,700)
Transfer From Reserve & Reserve Funds	2,437,000	789,677	1,647,323	67.6%	2,155,600	(281,400)
Interdepartmental Recoveries	15,229,000	10,808,358	4,420,642	29.0%	15,302,000	73,000
Other Revenues	7,245,500	2,787,383	4,458,117	61.5%	5,178,700	(2,066,800)
TOTAL REVENUES	101,951,600	68,615,782	33,335,818	32.7%	102,681,300	729,600
TOTAL	100,868,600	67,604,036	33,264,564	33.0%	98,613,300	2,255,300



SEPTEMBER 30, 2020 VARIANCE REPORT
 CORPORATION OF NORFOLK COUNTY
SUMMARY BY DIVISION

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
NORFOLK COUNTY						
CORPORATE REVENUES & EXPENDITURES SUMMARY	(6,131,100)	(3,602,490)	(2,528,610)	41.2%	(2,906,600)	(3,224,500)
MAYOR & COUNCIL SERVICES SUMMARY	789,500	582,971	206,529	26.2%	764,700	24,800
OFFICE OF THE CAO SUMMARY	2,908,500	1,758,729	1,149,771	39.5%	2,554,200	354,300
CORPORATE SERVICES SUMMARY	4,432,000	2,629,356	1,802,644	40.7%	4,497,900	(65,900)
PUBLIC WORKS SUMMARY	43,061,200	27,754,860	15,306,340	35.5%	40,181,400	2,879,800
HEALTH & SOCIAL SERVICES SUMMARY	11,164,800	6,704,405	4,460,395	40.0%	9,460,800	1,704,000
COMMUNITY & EMERGENCY SERVICES SUMMARY	24,661,900	14,406,261	10,255,639	41.6%	22,077,600	2,584,300
PLANNING & DEVELOPMENT SUMMARY	2,947,700	1,765,572	1,182,128	40.1%	2,297,000	650,700
COVID-19	0	2,887,281	(2,887,281)	0.0%	2,606,500	(2,606,500)
TOTAL NORFOLK COUNTY	83,834,500	54,886,945	28,947,555	34.5%	81,533,500	2,301,000
BOARDS & AGENCIES						
GRAND RIVER CONSERVATION AUTHORITY	28,600	28,599	1	0.0%	28,600	0
LONG POINT REGION CONSERVATION AUTHORITY	1,292,500	1,117,489	175,011	13.5%	1,292,500	0
NORFOLK COUNTY PUBLIC LIBRARY	2,884,600	1,949,697	934,903	32.4%	2,884,600	0
POLICE SERVICES	12,828,400	9,621,306	3,207,094	25.0%	12,874,100	(45,700)
TOTAL BOARDS & AGENCIES	17,034,100	12,717,091	4,317,009	25.3%	17,079,800	(45,700)
TOTAL	100,868,600	67,604,036	33,264,564	33.0%	98,613,300	2,255,300

CORPORATE REVENUES & EXPENDITURES

SEPTEMBER 30, 2020
VARIANCE REPORT





SEPTEMBER 30, 2020 VARIANCE REPORT
CORPORATE REVENUES & EXPENDITURES SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	190,000	2	189,998	100.0%	770,000	(580,000)
Materials & Supplies	0	1,012	(1,012)	0.0%	1,000	(1,000)
Services	23,400	30,272	(6,872)	(29.4%)	30,300	(6,900)
Transfer Payments/Grants	500,000	0	500,000	100.0%	825,000	(325,000)
Interdepartmental Charges	6,500	9,825	(3,325)	(51.2%)	9,800	(3,300)
Financial	969,000	1,554,848	(585,848)	(60.5%)	3,477,100	(2,508,100)
Infrastructure Funding	6,147,900	2,297,925	3,849,975	62.6%	3,993,900	2,154,000
Capital	50,000	50,000	0	0.0%	50,000	0
TOTAL EXPENDITURES	7,886,800	3,943,884	3,942,916	50.0%	9,157,100	(1,270,300)
REVENUES						
PIL's-Supplementaries-Local Improvements	2,990,500	1,660,180	1,330,320	44.5%	3,110,200	119,700
Federal/Provincial Grants	6,133,000	4,599,720	1,533,280	25.0%	6,133,000	0
Transfer From Reserve & Reserve Funds	500,000	0	500,000	100.0%	500,000	0
Other Revenues	4,394,400	1,286,474	3,107,926	70.7%	2,320,600	(2,073,800)
TOTAL REVENUES	14,017,900	7,546,374	6,471,526	46.2%	12,063,700	(1,954,200)
TOTAL	(6,131,100)	(3,602,490)	(2,528,610)	41.2%	(2,906,600)	(3,224,500)

Projected Variance Explanations

Salaries & Benefits are forecasted over budget by \$580,000. \$130,000 of this amount is due to the budgeted savings related to Option #25 Non-Union Salary & Benefit Assumptions approved during budget deliberations that was allocated to this area. The correlating cost reductions are realized within the Departments in which non-union staff are working. An additional estimate of \$450,000 has been forecasted in this line due to the increased operational demands in some areas due to COVID-19, therefore a significant increase in the liabilities for overtime and vacation days has been accrued for the amounts that will be carried forward to the next fiscal year.

Transfer Payments/Grants are forecasted over budget by \$325,000 as a result of an accounting for an estimated amount of development charges exemptions. There is considerable uncertainty regarding forecasted amounts due to variability of related building activity, however there has been a placeholder put in place given the potential increase in bunkhouse and farm development that could occur in the fourth quarter of 2020. A small budget for this was previously included in Infrastructure funding, but proper accounting treatment is to capture in this line item.

Financial Expenditures over budget by \$2,508,100, due to assessment changes, vested properties, as well as the accrual of outstanding capital receivables allowance. Full explanations of these variances are detailed in the main body of the Council Report.

Infrastructure Funding forecasted surplus of \$2,154,000 is the result of two accounting changes that have no net levy impact. The first change, which explains \$2,120,000 of the surplus is related a reduced Transfer to legacy fund offset by a matching deficit in the Other Revenues line. The budget for this item was based on the total committed funds in 2020, however the forecast is based on the recognition of realized gains in the Financial Statements. The second accounting change relates to development charge exemptions, as explained above.

Payments in-lieu and Supplementaries over budget by \$119,700 driven by additional education billings from assessment



SEPTEMBER 30, 2020 VARIANCE REPORT
CORPORATE REVENUES & EXPENDITURES SUMMARY

changes/new assessments.

Other Revenues are forecasted under budget by \$2,073,600 driven by a \$2,231,800 reduction in investment income, of which \$2,120,000 relates to the legacy fund accounting change noted above. Lost revenue from tax payment deadlines extensions due to COVID-19 were mitigated by prior year outstanding balances. The remaining reduction is driven by reduced interest revenues due to lower interest rates, offset by lower interfund interest as a result of reduced interest rates and a 0.5% administration charge.

REQUISITIONS FROM BOARDS & AGENCIES

SEPTEMBER 30, 2020
VARIANCE REPORT





SEPTEMBER 30, 2020 VARIANCE REPORT
REQ'S FROM BOARDS & AGENCIES SUMMARY
SUMMARY BY DEPARTMENT

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
Long Point Region Conservation Authority	1,292,500	1,117,489	175,011	13.5%	1,292,500	0
Grand River Conservation Authority	28,600	28,599	1	0.0%	28,600	0
Norfolk County Public Library	2,884,600	1,949,697	934,903	32.4%	2,884,600	0
Police Services	12,828,400	9,621,306	3,207,094	25.0%	12,874,100	(45,700)
TOTAL	17,034,100	12,717,091	4,317,009	25.3%	17,079,800	(45,700)



SEPTEMBER 30, 2020 VARIANCE REPORT
Long Point Region Conservation Authority

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Transfer Payments/Grants	1,292,500	1,117,489	175,011	13.5%	1,292,500	0
TOTAL EXPENDITURES	1,292,500	1,117,489	175,011	13.5%	1,292,500	0
REVENUES						
TOTAL REVENUES	0	0	0	0.0%	0	0
TOTAL	1,292,500	1,117,489	175,011	13.5%	1,292,500	0

Projected Variance Explanations

No variance forecasted.

Long Point Region Conservation Authority invoices quarterly.



SEPTEMBER 30, 2020 VARIANCE REPORT
Grand River Conservation Authority

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Transfer Payments/Grants	28,600	28,599	1	0.0%	28,600	0
TOTAL EXPENDITURES	28,600	28,599	1	0.0%	28,600	0
REVENUES						
TOTAL REVENUES	0	0	0	0.0%	0	0
TOTAL	28,600	28,599	1	0.0%	28,600	0

Projected Variance Explanations

No variance forecasted.

Grand River Conservation Authority invoices quarterly.



SEPTEMBER 30, 2020 VARIANCE REPORT
Norfolk County Public Library

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Transfer Payments/Grants	2,884,600	1,949,697	934,903	32.4%	2,884,600	0
TOTAL EXPENDITURES	2,884,600	1,949,697	934,903	32.4%	2,884,600	0
REVENUES						
TOTAL REVENUES	0	0	0	0.0%	0	0
TOTAL	2,884,600	1,949,697	934,903	32.4%	2,884,600	0

Projected Variance Explanations

No variance forecasted.

Any forecasted surplus/deficit will be reported to the Norfolk County Public Library Board.

Annual surplus/deficit is transferred to/from the Library Reserve.



SEPTEMBER 30, 2020 VARIANCE REPORT
Police Services

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Transfer Payments/Grants	12,828,400	9,621,306	3,207,094	25.0%	12,874,100	(45,700)
TOTAL EXPENDITURES	12,828,400	9,621,306	3,207,094	25.0%	12,874,100	(45,700)
REVENUES						
TOTAL REVENUES	0	0	0	0.0%	0	0
TOTAL	12,828,400	9,621,306	3,207,094	25.0%	12,874,100	(45,700)

Projected Variance Explanation

Projected deficit of \$45,700 is driven by prior year's contract adjustments and reconciliations as well as lower than expected grant revenue for Court Security and Prisoner Transportation program. This was partially offset by higher than expected false alarm fees due to fee structure change from CAO20-03.

MAYOR & COUNCIL SERVICES

SEPTEMBER 30, 2020
VARIANCE REPORT





SEPTEMBER 30, 2020 VARIANCE REPORT
 MAYOR & COUNCIL SERVICES SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	535,600	395,016	140,584	26.2%	534,200	1,400
Materials & Supplies	23,200	7,027	16,173	69.7%	15,000	8,200
Services	43,400	26,548	16,852	38.8%	28,800	14,600
Transfer Payments/Grants	83,500	49,780	33,720	40.4%	66,500	17,000
Interdepartmental Charges	103,800	104,600	(800)	(0.8%)	120,200	(16,400)
TOTAL EXPENDITURES	789,500	582,971	206,529	26.2%	764,700	24,800
REVENUES						
TOTAL REVENUES	0	0	0	0.0%	0	0
TOTAL	789,500	582,971	206,529	26.2%	764,700	24,800

Projected Variance Explanations

Services are forecasted under by \$14,600 driven by the Federation of Canadian Municipalities (FCM) membership that was put on hold in 2020 due to budget constraints. Further, the projected savings are magnified by the cancellation of many conferences and training due to COVID-19.

Transfer Payments/Grants are forecasted under by \$17,000 driven by the cancellation of grantee events and program due to COVID-19 restrictions. Included in this amount is \$10,000 in grants held for agricultural societies and fall fairs.

Interdepartmental charges are forecasted over by \$16,400 due to the increased usage of Corporation Communications and in insurance charges. This is partially offset by expected savings from legal services.

OFFICE OF THE CAO

SEPTEMBER 30, 2020
VARIANCE REPORT





SEPTEMBER 30, 2020 VARIANCE REPORT
OFFICE OF THE CAO SUMMARY
SUMMARY BY DEPARTMENT

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
Office of the CAO General Operations	497,100	301,759	195,341	39.3%	446,700	50,400
Council Services	872,200	594,787	277,413	31.8%	761,100	111,100
Human Resources	416,700	170,491	246,209	59.1%	340,100	76,600
Corporate Communications	(2,400)	12,116	(14,516)	604.8%	9,400	(11,800)
By-Law Enforcement	1,124,900	679,575	445,325	39.6%	996,900	128,000
TOTAL	2,908,500	1,758,728	1,149,772	39.5%	2,554,200	354,300



SEPTEMBER 30, 2020 VARIANCE REPORT
OFFICE OF THE CAO SUMMARY
DIVISION SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	3,464,700	2,499,863	964,837	27.8%	3,440,200	24,500
Materials & Supplies	155,000	71,889	83,111	53.6%	121,000	34,000
Services	1,127,100	827,944	299,156	26.5%	1,411,300	(284,200)
Interdepartmental Charges	552,000	406,670	145,330	26.3%	541,400	10,600
Financial	188,800	224,433	(35,633)	(18.9%)	225,700	(36,900)
Infrastructure Funding	120,500	56,250	64,250	53.3%	120,500	0
Capital	83,500	68,000	15,500	18.6%	83,500	0
TOTAL EXPENDITURES	5,691,600	4,155,049	1,536,551	27.0%	5,943,600	(252,000)
REVENUES						
Federal/Provincial Grants	0	33,893	(33,893)	0.0%	49,600	49,600
Fees & Service Charges	141,200	114,424	26,776	19.0%	128,000	(13,200)
Transfer From Reserve & Reserve Funds	636,700	518,027	118,673	18.6%	698,100	61,400
Interdepartmental Recoveries	1,859,300	1,651,389	207,911	11.2%	2,375,500	516,200
Other Revenues	145,900	78,587	67,313	46.1%	138,300	(7,600)
TOTAL REVENUES	2,783,100	2,396,320	386,780	13.9%	3,389,300	606,200
TOTAL	2,908,500	1,758,729	1,149,771	39.5%	2,554,200	354,200

Projected Variance Explanations

Salaries & Benefits are forecasted under by \$24,500 due to savings from staff gapping, turnover and savings related to declared emergency leave which were offset in part the approval of the Temporary Assistant for Change Communication and increased by-law enforcement due to COVID-19. The Temporary Assistant for Change Communication is initiative funded through the Modernization Funding and is offset by the Transfer from the Reserve & Reserve Funds.

Materials & Supplies are forecasted under by \$34,000 due which is largely in part by staff transitioning to the work from home model and COVID-19 protocols which has resulted in savings in Office Supplies, Operating Supplies and Mileage.

Services are forecasted over by \$284,200 due to increased legal costs as a result of matters related to COVID-19, this is offset by an increased interdepartmental recovery to allocate these costs to the COVID-19 area. These costs are partially offset by reductions in Seminars/Training across multiple departments due to COVID-19, lower external investigations, and the reduced printing requirements for the InNorfolk guide as it will now be produced electronically.

Financial is forecasted over by \$36,900 driven by higher than budgeted Insurance Premiums due to market trends. These are offset by a higher transfer from the WSIB Reserve Fund to fund the cost of the premium increase.

Federal/Provincial Grants is forecasted over by \$49,600, largely as a result of bringing forward some unused grant funding for Cannabis that was not spent in 2019 (\$33,900). Additional revenue of \$15,700 in this line is related to the unbudgeted receipt of Federal Funding for summer students from the Canada Summer Jobs Program.

Fees & Services charges are forecasted under by \$13,200 driven by reduced revenue from marriage and lottery licences in the Council Services Department due to COVID-19.

Transfer from Reserve & Reserve Funds is forecasted over by \$61,400 as a higher transfer out of Reserve Funds was required to



SEPTEMBER 30, 2020 VARIANCE REPORT
OFFICE OF THE CAO SUMMARY
DIVISION SUMMARY

account for fully funded areas within the Human Resources Department, as well as, to fund the Temporary Assistant for Change Communication via Modernization Funding.

Interdepartmental Recoveries is forecasted over by \$516,200, this is primarily driven by the increased charge out to allocate the legal costs to COVID-19. This is partially offset by a lower recovery for Corporate Communications due to savings within the Departmental budget.



SEPTEMBER 30, 2020 VARIANCE REPORT
Office of the CAO General Operations
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	515,500	373,789	141,711	27.5%	523,500	(8,000)
Materials & Supplies	26,600	8,692	17,908	67.3%	20,700	5,900
Services	290,500	470,844	(180,344)	(62.1%)	797,000	(506,500)
Interdepartmental Charges	76,500	53,038	23,462	30.7%	67,100	9,400
TOTAL EXPENDITURES	909,100	906,363	2,737	0.3%	1,408,400	(499,300)
REVENUES						
Fees & Service Charges	0	87	(87)	0.0%	100	100
Interdepartmental Recoveries	411,400	604,510	(193,110)	(46.9%)	961,700	550,300
Other Revenues	600	0	600	100.0%	0	(600)
TOTAL REVENUES	412,000	604,597	(192,597)	(46.7%)	961,700	549,700
TOTAL	497,100	301,766	195,334	39.3%	446,700	50,400

Projected Variance Explanations

Services are forecasted over by \$506,500 due to increased legal costs as a result of matters related to COVID-19, this is offset by an increase in the Interdepartmental Recoveries line to allocate these costs to the COVID-19 area.



SEPTEMBER 30, 2020 VARIANCE REPORT

Council Services

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	782,500	498,442	284,058	36.3%	679,800	102,700
Materials & Supplies	20,600	8,077	12,523	60.8%	14,900	5,700
Services	121,200	122,338	(1,138)	(0.9%)	110,200	11,000
Interdepartmental Charges	203,300	152,648	50,652	24.9%	201,600	1,700
Infrastructure Funding	75,000	56,250	18,750	25.0%	75,000	0
Capital	5,000	5,000	0	0.0%	5,000	0
TOTAL EXPENDITURES	1,207,600	842,755	364,845	30.2%	1,086,500	121,100
REVENUES						
Fees & Service Charges	87,500	71,475	16,025	18.3%	77,500	(10,000)
Interdepartmental Recoveries	235,400	176,492	58,908	25.0%	235,400	0
Other Revenues	12,500	0	12,500	100.0%	12,500	0
TOTAL REVENUES	335,400	247,967	87,433	26.1%	325,400	(10,000)
TOTAL	872,200	594,788	277,412	31.8%	761,100	111,100

Projected Variance Explanations

Salaries & Benefits are forecasted under budget by \$102,700 due to staff gapping and turnover and savings related to declared emergency leave.

Services are forecasted under budget by \$11,000 as many budgeted for conferences and seminars were not attended due to COVID-19.

Fees & Service Charges are forecasted under budget by \$10,000. This is being driven by reduced revenue from marriage licenses and lottery licenses due to COVID-19. The decline in these revenues is partially offset by other licenses and permits which are over budget.



SEPTEMBER 30, 2020 VARIANCE REPORT

Human Resources

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	1,182,000	857,435	324,565	27.5%	1,187,500	(5,500)
Materials & Supplies	52,200	18,431	33,769	64.7%	40,800	11,400
Services	233,000	99,856	133,144	57.1%	161,600	71,400
Interdepartmental Charges	173,800	134,269	39,531	22.7%	173,000	800
Financial	188,200	224,433	(36,233)	(19.3%)	225,700	(37,500)
Infrastructure Funding	45,500	0	45,500	100.0%	45,500	0
TOTAL EXPENDITURES	1,874,700	1,334,424	540,276	28.8%	1,834,000	40,700
REVENUES						
Federal/Provincial Grants	0	0	0	0.0%	3,900	3,900
Fees & Service Charges	15,500	11,943	3,557	22.9%	15,900	400
Transfer From Reserve & Reserve Funds	576,200	490,962	85,238	14.8%	598,700	22,500
Interdepartmental Recoveries	856,300	642,081	214,219	25.0%	856,300	0
Other Revenues	10,000	18,950	(8,950)	(89.5%)	19,000	9,000
TOTAL REVENUES	1,458,000	1,163,936	294,064	20.2%	1,493,800	35,800
TOTAL	416,700	170,488	246,212	59.1%	340,100	76,600

Projected Variance Explanations

Savings of \$11,400 are forecasted in the Materials & Supplies line, which is largely related to staff transitioning to the work from home model and COVID-19 protocols which has resulted in savings in Office Supplies, Operating Supplies, Mileage, and Special Event Supplies of \$14,900. These savings are offset by additional costs forecasted for Retirement Gifts (\$3,600) due to the number of retirement announcements received for dates prior to December 31, 2020.

Services is forecasted to be \$71,400 under budget by year-end. This is primarily due to the lower need of external investigations required in the current year of \$43,800, partially attributed to some employees working from home. Also adding to the surplus is the under-expenditure of \$23,000 in Training & Development for both corporate and departmental needs for due to COVID-19 cancellations (includes both internal and external training opportunities). These savings were offset by the higher utilization of the Employee Assistance Program (EAP) of resulting in this item being \$8,300 over budget. The utilization for EAP services has accelerated especially through the summer months in 2020, and in terms of pure case volumes we are higher than last year for the months of June, July and August across all departments and divisions in the County. The current trends as reported by Homewood Health are: anxiety remains the top issue for Norfolk County staff; there was an increase in stress related calls; and an increase in counselling for marital status and depression related calls.

Financial is forecasted over \$37,500, this is primarily driven higher than budgeted Insurance Premiums due to market trends, the increased expenses are offset by a higher transfer from the WSIB Reserve Fund as noted below.

Transfer from Reserve & Reserve Funds is forecasted over by \$22,500 as a higher transfer out of Reserve Funds was required to account for fully funded areas.

Other Revenue is forecasted over by \$14,800 as 2019 CUPE hours were billed and paid in 2020.



SEPTEMBER 30, 2020 VARIANCE REPORT

Corporate Communications

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	276,800	230,107	46,693	16.9%	311,100	(34,300)
Materials & Supplies	4,600	949	3,651	79.4%	2,600	2,000
Services	51,300	21,242	30,058	58.6%	36,100	15,200
Interdepartmental Charges	21,100	14,607	6,493	30.8%	19,900	1,200
TOTAL EXPENDITURES	353,800	266,905	86,895	24.6%	369,700	(15,900)
REVENUES						
Fees & Service Charges	0	(582)	582	0.0%	(600)	(600)
Transfer From Reserve & Reserve Funds	0	27,065	(27,065)	0.0%	38,800	38,800
Interdepartmental Recoveries	356,200	228,306	127,894	35.9%	322,100	(34,100)
TOTAL REVENUES	356,200	254,789	101,411	28.5%	360,300	4,100
TOTAL	(2,400)	12,116	(14,516)	604.8%	9,400	(11,800)

Projected Variance Explanations

Salaries & Benefits are projected to be in a deficit of \$34,300 by year end due to the approval of the Temporary Assistant for Change Communication. This is an initiative funded through the Modernization Funding which provided for the hiring of 0.6 FTE position to introduce community engagement to participate in the establishment of service enhancement and efficiencies, as outlined in the June 9, 2020 Information Package Memo. This deficit is offset by the Transfer from Reserve & Reserve Funds line that funds the position.

Services are forecasted to have a favourable variance of \$15,200. This savings is largely driven by the decision to produce the InNorfolk guide electronically for Fall/Winter instead of through print media, which will save \$18,000 in the printing line. Additional savings are expected in: contracted services as a result of less contracted photography/videography (\$5,000), and reduced training and development participation related to COVID-19 cost containment efforts (\$2,300). These savings are offset by additional services used in the Advertising line of \$9,700, which is planned to be utilized for corporate advertising organized by the Communications Department.

Transfer from Reserves & Reserve Funds, which shows a forecasted surplus of \$38,800 by year end, provides for the unbudgeted transfer from the Contingency Reserve to fund the Temporary Assistant for Change Communication initiative (discussed in the Salaries & Benefits explanation). The Modernization Funding was transferred to the Contingency Reserve during 2019 year-end for use in 2020.

Departments within the corporation are charged for services provided by the Corporate Communications Department through Interdepartmental Charges. The offset to those charges is the Interdepartmental Recoveries recorded in Corporate Communications. As Corporate Communications expenditures are forecasted lower than budgeted, this savings is allocated out to the departments which are charged for the services, which explains the unfavourable variance of \$34,100 in the Interdepartmental Recoveries line.



SEPTEMBER 30, 2020 VARIANCE REPORT
By-Law Enforcement
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	707,900	540,090	167,810	23.7%	738,300	(30,400)
Materials & Supplies	51,000	35,740	15,260	29.9%	42,000	9,000
Services	431,100	113,664	317,436	73.6%	306,400	124,700
Interdepartmental Charges	77,300	52,108	25,192	32.6%	79,800	(2,500)
Financial	600	0	600	100.0%	0	600
Capital	78,500	63,000	15,500	19.7%	78,500	0
TOTAL EXPENDITURES	1,346,400	804,602	541,798	40.2%	1,244,900	101,500
REVENUES						
Federal/Provincial Grants	0	33,893	(33,893)	0.0%	45,700	45,700
Fees & Service Charges	38,200	31,501	6,699	17.5%	35,100	(3,100)
Transfer From Reserve & Reserve Funds	60,500	0	60,500	100.0%	60,500	0
Other Revenues	122,800	59,637	63,163	51.4%	106,800	(16,000)
TOTAL REVENUES	221,500	125,031	96,469	43.6%	248,100	26,600
TOTAL	1,124,900	679,571	445,329	39.6%	996,900	128,000

Projected Variance Explanations

Salaries & Benefits are forecasted over by \$30,400 largely due to the redeployed staff required to support the COVID-19 By-Law Enforcement Team. Note that the Migrant Farm Team impacts have not been presented in the By-Law Department, as this team specifically supported the Board of Health pandemic response and as such the impact of this team is included under the COVID-19 Summary.

Services are forecasted under budget by \$124,700 driven by savings for School Crossing Guards of \$80,000 as a result of school closures from March to June due to COVID-19. Further savings for Contracted Services of \$19,600 are due to yard clean-up for violations being lower due to the concentration towards move COVID-19 offences; these costs are offset by external recoveries. In report CS 20-06, the Contracted Services budget for the Feline Trap Neuter Release Program was identified as a cost containment item, and as such this explains \$20,000 of savings also in this line.

Federal/Provincial Grants are forecasted to be in a surplus position of \$45,700 as a result of bringing forward some unused grant funding for Cannabis that was not spent in 2019 (\$33,900). Additional revenue of \$11,800 in this line is related to the unbudgeted receipt of Federal Funding for summer students from the Canada Summer Jobs Program.

Other Revenues are forecasted under budget by \$16,000 driven by a reduced recovery from property owners for yard clean up violations (\$19,600).

CORPORATE SERVICES

SEPTEMBER 30, 2020
VARIANCE REPORT





SEPTEMBER 30, 2020 VARIANCE REPORT
 CORPORATE SERVICES SUMMARY
SUMMARY BY DEPARTMENT

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
Corporate Services Administration	37,300	(53,303)	90,603	242.9%	(71,500)	108,800
Corporate Support Services	1,155,000	697,232	457,768	39.6%	1,358,600	(203,600)
Financial Services	2,793,800	1,748,688	1,045,112	37.4%	2,769,900	23,900
Information Technology	445,900	236,744	209,156	46.9%	441,000	4,900
TOTAL	4,432,000	2,629,361	1,802,639	40.7%	4,497,900	(65,900)



SEPTEMBER 30, 2020 VARIANCE REPORT
CORPORATE SERVICES SUMMARY
DIVISION SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	4,817,700	3,389,264	1,428,436	29.6%	4,969,500	(151,800)
Materials & Supplies	238,500	163,690	74,810	31.4%	247,900	(9,400)
Services	2,277,600	1,457,305	820,295	36.0%	2,007,300	270,300
Interdepartmental Charges	738,800	521,685	217,115	29.4%	742,400	(3,600)
Financial	2,124,300	1,647,024	477,276	22.5%	1,730,800	393,500
Infrastructure Funding	616,700	879,371	(262,671)	(42.6%)	1,274,400	(657,700)
Capital	22,000	1,245	20,755	94.3%	3,500	18,500
TOTAL EXPENDITURES	10,835,600	8,059,584	2,776,016	25.6%	10,975,800	(140,200)
REVENUES						
Federal/Provincial Grants	0	0	0	0.0%	11,800	11,800
Fees & Service Charges	258,300	120,156	138,144	53.5%	165,500	(92,800)
Transfer From Reserve & Reserve Funds	105,300	53,628	51,672	49.1%	158,900	53,600
Interdepartmental Recoveries	5,177,400	4,472,910	704,490	13.6%	5,179,600	2,200
Other Revenues	862,600	783,534	79,066	9.2%	962,100	99,500
TOTAL REVENUES	6,403,600	5,430,228	973,372	15.2%	6,477,900	74,300
TOTAL	4,432,000	2,629,356	1,802,644	40.7%	4,497,900	(65,900)

Projected Variance Explanations

Salaries & Benefits are forecasted over by \$151,800 due to additional support staff for Customer Service (one-window), Financial Services and general overtime requirements.

Services are forecasted under by \$270,300 relating to savings in Contracted Services of \$112,200, due to an unused placeholder for potential temporary workers in Corporate Services Administration. \$50,900 of reduced Training and Development expenditures relates to COVID-19 closures and should be treated as one-time in nature, and \$32,700 in data connectivity costs, due to delay in connecting to Caledonia and Dunnville offices due to COVID-19 also drove the variance. \$51,300 in reduced tax sale service costs exist; however this is offset in revenue with no levy impact.

Financial is forecasted under by \$393,500 driven by the accounting for unclaimed deposits from 2001-2015 in Financial Services. A large insurance deductible claim for a marina loss was recovered through insurance and offsets an underlying reduction in claims due to court delays due to COVID-19 closures; surplus funds are being transferred to the insurance reserve.

Infrastructure Funding is forecasted over by \$657,700 based on \$380,900 for the unclaimed deposits noted within Financial. An additional transfer of \$187,500 to the insurance reserve is also forecasted (\$151,700 driven by reduced court activity for claims settlement, and \$35,800 additional contribution to reach "best estimate" funding levels as outlined in CS 20-12). An additional \$89,300 for a transfer to the Wastewater Development Charge reserve is offset by gains for land sales in Other Revenues.

Fees & Service Charges are forecasted under by \$92,800 driven by a reduction in Tax Sale Service Charges and Tax Sale Service Fee Recovery in Financial Services, and a general reduction in activity due to COVID-19.

Other Revenues are forecasted over budget by \$99,500 driven by a large recovery of \$215,400 for a Port Dover marina weather loss (offset in insurance deductibles expense), offset by decreased POA revenue of \$180,000 due to closures - which has a direct impact on the levy. Further gains of \$89,300 for a land sale, as outlined above, were also observed.



SEPTEMBER 30, 2020 VARIANCE REPORT
Corporate Services Administration
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	0	0	0	0.0%	0	0
Materials & Supplies	5,000	92	4,908	98.2%	200	4,800
Services	105,800	0	105,800	100.0%	0	105,800
Interdepartmental Charges	16,500	13,709	2,791	16.9%	17,800	(1,300)
TOTAL EXPENDITURES	127,300	13,801	113,499	89.2%	18,000	109,300
REVENUES						
Interdepartmental Recoveries	89,500	67,104	22,396	25.0%	89,500	0
Other Revenues	500	0	500	100.0%	0	(500)
TOTAL REVENUES	90,000	67,104	22,896	25.4%	89,500	(500)
TOTAL	37,300	(53,303)	90,603	242.9%	(71,500)	108,800

Projected Variance Explanations

Services are favourable by \$105,800 driven by contracted services, as a budget placeholder for Option 3 (potential temporary staffing) was not required. Transition requirements were covered by the current staffing complement.



SEPTEMBER 30, 2020 VARIANCE REPORT

Corporate Support Services

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	1,614,200	1,260,835	353,365	21.9%	1,724,300	(110,100)
Materials & Supplies	38,800	13,469	25,331	65.3%	37,300	1,500
Services	271,900	111,265	160,635	59.1%	187,800	84,100
Interdepartmental Charges	344,500	219,244	125,256	36.4%	332,800	11,700
Financial	2,124,300	2,055,188	69,112	3.3%	2,139,000	(14,700)
Infrastructure Funding	102,600	191,896	(89,296)	(87.0%)	379,400	(276,800)
Capital	3,000	0	3,000	100.0%	1,000	2,000
TOTAL EXPENDITURES	4,499,300	3,851,897	647,403	14.4%	4,801,600	(302,300)
REVENUES						
Federal/Provincial Grants	0	0	0	0.0%	3,900	3,900
Fees & Service Charges	25,200	17,237	7,963	31.6%	17,800	(7,400)
Transfer From Reserve & Reserve Funds	105,300	0	105,300	100.0%	105,300	0
Interdepartmental Recoveries	2,351,700	2,353,896	(2,196)	(0.1%)	2,353,900	2,200
Other Revenues	862,100	783,534	78,566	9.1%	962,100	100,000
TOTAL REVENUES	3,344,300	3,154,667	189,633	5.7%	3,443,000	98,700
TOTAL	1,155,000	697,230	457,770	39.6%	1,358,600	(203,600)

Projected Variance Explanations

Salaries & Benefits are forecasted to be unfavourable by \$110,100, driven by additional requirements for Customer Service (and One Window), as well as OT requirements to cover added initiatives and restructuring.

Services are forecasted under by \$84,100 driven by reduced Adjudication and Prosecution Services (\$17,300) for POA, due to closures, and reduced activity for COVID. Seminars and Training were also favourable by \$30,100, but should be noted as one-time savings due to the cancellation of courses due to COVID-19 precautionary measures. Reduced Consulting Services of \$23,300 also exist, mainly due to decreased recoverables (offset in revenue).

Infrastructure funding is forecasted over by \$276,800, due to two factors. There is a transfer to the Wastewater Development Charge reserve of \$89,300, related to the sale of land by the Port Dover WWTP (offset in sales revenue). The second factor is an additional \$187,500 being transferred to the insurance reserve fund - \$151,700 relates to reduced payments in claim deductibles due to court closures (no net impact to levy), it is expected that there will be an increase in activity in future years. The remaining \$35,800 transfer to the insurance reserve is to bring funding to "Best Estimate" levels as identified in the actuarial study (see report CS 20-12). Of note, approximately half of the additional required contribution previously outlined was funded through a one-time rebate on insurance premiums due to facility closures and cancellations in response to COVID-19.

Other Revenues are forecasted over by \$100,000. There was a large insurance claim recovery of \$215,700 for Port Dover Marina weather damage which was recovered (offset in deductibles expense). Land sale of \$89,300 as noted above was a further favourable variance. Reduced forecasted POA fines and penalties revenue of \$180,000 due to COVID-19 closures partially offset the favourable variances.



SEPTEMBER 30, 2020 VARIANCE REPORT

Financial Services

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	2,213,900	1,481,180	732,720	33.1%	2,239,000	(25,100)
Materials & Supplies	24,700	11,176	13,524	54.8%	18,200	6,500
Services	1,532,200	1,078,752	453,448	29.6%	1,485,800	46,400
Interdepartmental Charges	260,400	208,941	51,459	19.8%	273,300	(12,900)
Financial	0	(408,164)	408,164	0.0%	(408,200)	408,200
Infrastructure Funding	112,600	380,889	(268,289)	(238.3%)	493,500	(380,900)
Capital	15,000	1,245	13,755	91.7%	1,500	13,500
TOTAL EXPENDITURES	4,158,800	2,754,019	1,404,781	33.8%	4,103,100	55,700
REVENUES						
Fees & Service Charges	233,100	102,919	130,181	55.8%	147,700	(85,400)
Transfer From Reserve & Reserve Funds	0	53,628	(53,628)	0.0%	53,600	53,600
Interdepartmental Recoveries	1,131,900	848,784	283,116	25.0%	1,131,900	0
Other Revenues	0	0	0	0.0%	0	0
TOTAL REVENUES	1,365,000	1,005,331	359,669	26.3%	1,333,200	(31,800)
TOTAL	2,793,800	1,748,688	1,045,112	37.4%	2,769,900	23,900

Projected Variance Explanations

Salaries & Benefits are forecasting to be unfavourable by \$25,100 driven by increased work responsibilities related to COVID-19.

Services is forecasted under budget \$46,400, this is driven by reduced costs of Tax Registration Services of \$51,300 due to COVID-19, these are offset with reduced revenues in Tax Sale Service Fee Recovery. Consulting Services are over budget by \$53,600 for extension of GM Corporate Services in Q1 (funded through modernization funding, which is shown as a transfer from the contingency reserve in revenues). Other additional savings from reduced training and miscellaneous expenses, should be considered one-time due to COVID.

Financial is forecasted to be under budget by \$408,200 driven by accounting for the amount of unclaimed deposits from 2001-2015, as noted in Council Report FS 20-04, that will be directly offset by a transfer to the Contingency Reserve.

Infrastructure Funding forecasted deficit of \$380,900 is driven by the transfer to the Contingency Reserve for unclaimed deposits noted above.

Fees & Service Charges are forecasted under budget by \$85,400 due to a reduction in Tax Sale Service Charges and Tax Sale Service Fee Recovery as a result of lower than anticipated property sales due to COVID-19.



SEPTEMBER 30, 2020 VARIANCE REPORT
Information Technology
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	989,600	647,249	342,351	34.6%	1,006,200	(16,600)
Materials & Supplies	170,000	138,953	31,047	18.3%	192,300	(22,300)
Services	367,700	267,288	100,412	27.3%	333,700	34,000
Interdepartmental Charges	117,400	79,791	37,609	32.0%	118,500	(1,100)
Infrastructure Funding	401,500	306,586	94,914	23.6%	401,500	0
Capital	4,000	0	4,000	100.0%	1,000	3,000
TOTAL EXPENDITURES	2,050,200	1,439,867	610,333	29.8%	2,053,100	(2,900)
REVENUES						
Federal/Provincial Grants	0	0	0	0.0%	7,800	7,800
Interdepartmental Recoveries	1,604,300	1,203,126	401,174	25.0%	1,604,300	0
TOTAL REVENUES	1,604,300	1,203,126	401,174	25.0%	1,612,100	7,800
TOTAL	445,900	236,741	209,159	46.9%	441,000	4,900

Projected Variance Explanations

Materials & Supplies are forecasted over by \$22,300 as the expected savings for Option #14 Voice Over IP Integration from the 2020 budget deliberations have not been realized due to delays in implementation as a result of COVID-19.

Services are forecasted under by \$34,000, driven by data connectivity and maintenance and repair services costs coming in under budget, as connectivity programs for Dunnville and Caledonia offices have been put on hold due to COVID-19.

Federal/Provincial Grants are forecasted over by \$7,800 due to Canada Summer Job Grants, which were not confirmed during the 2020 budget development.

PUBLIC WORKS

SEPTEMBER 30, 2020
VARIANCE REPORT





SEPTEMBER 30, 2020 VARIANCE REPORT
PUBLIC WORKS SUMMARY
SUMMARY BY DEPARTMENT

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
Public Works Administration	400,700	259,479	141,221	35.2%	359,400	41,300
Public Works Administration Services	1,476,500	1,376,116	100,384	6.8%	1,053,400	423,100
Engineering	7,350,400	4,752,525	2,597,875	35.3%	7,230,200	120,200
Facilities	3,076,500	1,721,377	1,355,123	44.0%	2,701,800	374,700
Roads	22,029,200	14,468,468	7,560,732	34.3%	20,386,900	1,642,300
Environmental Services - Waste Management	8,727,900	5,176,915	3,550,985	40.7%	8,449,700	278,200
TOTAL	43,061,200	27,754,880	15,306,320	35.5%	40,181,400	2,879,800



SEPTEMBER 30, 2020 VARIANCE REPORT
PUBLIC WORKS SUMMARY
DIVISION SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	10,104,900	6,662,498	3,442,402	34.1%	9,163,600	941,300
Materials & Supplies	6,158,800	3,651,436	2,507,364	40.7%	5,287,600	871,200
Services	13,221,800	7,557,776	5,664,024	42.8%	12,278,300	943,500
Transfer Payments/Grants	2,287,100	1,221,664	1,065,436	46.6%	2,357,100	(70,000)
Interdepartmental Charges	5,272,500	3,698,513	1,573,987	29.9%	5,212,600	59,900
Financial	15,200	12,356	2,844	18.7%	144,200	(129,000)
Infrastructure Funding	14,000,400	9,731,678	4,268,722	30.5%	14,000,100	300
Capital	1,161,000	272,721	888,279	76.5%	695,000	466,000
TOTAL EXPENDITURES	52,221,700	32,808,642	19,413,058	37.2%	49,138,400	3,083,300
REVENUES						
PIL's-Supplementaries-Local Improvements	5,200	4,501	699	13.4%	4,500	(700)
Federal/Provincial Grants	1,044,900	740,577	304,323	29.1%	896,600	(148,300)
Fees & Service Charges	1,156,300	805,649	350,651	30.3%	1,151,800	(4,500)
Transfer From Reserve & Reserve Funds	207,400	0	207,400	100.0%	207,400	0
Interdepartmental Recoveries	5,896,700	3,471,744	2,424,956	41.1%	5,851,100	(45,600)
Other Revenues	850,000	31,311	818,689	96.3%	845,600	(4,400)
TOTAL REVENUES	9,160,500	5,053,782	4,106,718	44.8%	8,957,000	(203,500)
TOTAL	43,061,200	27,754,860	15,306,340	35.5%	40,181,400	2,879,800

Projected Variance Explanation

Variance drivers over \$100,000 have been presented below. For additional drivers and information see department summaries.

Salaries & Benefits is forecasting a surplus of \$941,300 for gapping, staff turnover, and no students in some areas for 2020.

Materials & Supplies are forecasted to be under budget by \$871,200 driven by maintenance supplies usage in the roads area due to reduced salt and sand purchases required as a result of a lighter 2019/2020 winter season of \$375,100. This is a conservative forecast to account for the potential of a harsher 2020/2021 winter season. Due to lighter winter less hot mix padding was required for road repair for a forecasted materials savings of \$141,800.

Services are projected \$943,500 under budget driven by reduced Contracted Services for winter control as a result of the lighter 2019/2020 winter season requiring less trucks on the road of \$125,000. As well as, placeholders totalling \$220,000 for processing recycling and composting haulage outside of the community, which was budgeted due to ongoing contract negotiations, were not required. Further, savings in Haulage & Waste Disposal of \$208,500 due to closures of the Simcoe and South Walsingham Transfer stations and the cancellation of two Household Hazardous Waste Events during the start of the COVID-19 pandemic. Finally, due to cancellations or a shift to virtual, due to COVID-19 restrictions, Seminars & Training is forecasted under budget by \$103,400.

Financial is forecasted over budget by \$129,000 due to unbudgeted drainage write-offs as presented and approved in Council Report CS 20-33

Capital is forecasted under by \$466,000 is driven by the deferral of major and minor Capital Projects to help with cost containment measures for COVID-19.



SEPTEMBER 30, 2020 VARIANCE REPORT
PUBLIC WORKS SUMMARY
DIVISION SUMMARY

Federal/Provincial Grants is forecasted under by \$148,300 due to a reduction in the Stewardship Ontario grant as a result of an allocation adjustment for the grant formula that is not provided until early 2020.



SEPTEMBER 30, 2020 VARIANCE REPORT
Public Works Administration
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	378,900	244,882	134,018	35.4%	338,700	40,200
Materials & Supplies	7,400	1,316	6,084	82.2%	4,700	2,700
Services	8,400	3,164	5,236	62.3%	8,100	300
Interdepartmental Charges	80,000	61,736	18,264	22.8%	81,800	(1,800)
Financial	0	131	(131)	0.0%	100	(100)
TOTAL EXPENDITURES	474,700	311,229	163,471	34.4%	433,400	41,300
REVENUES						
Transfer From Reserve & Reserve Funds	5,000	0	5,000	100.0%	5,000	0
Interdepartmental Recoveries	69,000	51,750	17,250	25.0%	69,000	0
TOTAL REVENUES	74,000	51,750	22,250	30.1%	74,000	0
TOTAL	400,700	259,479	141,221	35.2%	359,400	41,300

Projected Variance Explanations

Salaries & Benefits are forecasted under by \$40,200 due to staff turnover.



SEPTEMBER 30, 2020 VARIANCE REPORT

Public Works Administration Services

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	1,576,100	1,014,722	561,378	35.6%	1,377,700	198,400
Materials & Supplies	1,746,200	944,240	801,960	45.9%	1,657,800	88,400
Services	692,800	488,565	204,235	29.5%	697,900	(5,100)
Interdepartmental Charges	357,000	252,823	104,177	29.2%	357,900	(900)
Financial	700	673	27	3.9%	900	(200)
Infrastructure Funding	1,432,700	1,071,525	361,175	25.2%	1,432,700	0
Capital	321,000	140,000	181,000	56.4%	140,000	181,000
TOTAL EXPENDITURES	6,126,500	3,912,548	2,213,952	36.1%	5,664,800	461,700
REVENUES						
Fees & Service Charges	7,600	16,263	(8,663)	(114.0%)	22,100	14,500
Interdepartmental Recoveries	4,637,400	2,516,862	2,120,538	45.7%	4,585,600	(51,800)
Other Revenues	5,000	3,305	1,695	33.9%	3,600	(1,400)
TOTAL REVENUES	4,650,000	2,536,430	2,113,570	45.5%	4,611,300	(38,700)
TOTAL	1,476,500	1,376,118	100,382	6.8%	1,053,400	423,100

Projected Variance Explanations

Salaries & Benefits is forecasted under \$198,400 due to gapping and staff turnover savings for a number of positions and Option #4 - Fleet Restructuring.

Materials & Supplies is forecasted under \$88,400 driven by lower fuel costs of \$90,300 though prices have increased since the start of the pandemic, they are still lower than budgeted, reduced fuel requirements for winter control has also driven this variance. As well, a favourable variance of \$22,100 for licence requirements for recently purchased vehicles, due to delays in receipt and being built into the Capital cost for the initial licence fee. This is offset by an unfavourable variance of \$30,000 for Maintenance & Repairs Supplies due to higher overall costs to repair outdated vehicles.

Services is forecasted over budget by \$5,100, driven by increased Maintenance & Repair Service costs of \$30,000 to maintain the fleet, as newer vehicles that have been purchased in the Capital Plan have not been received due to COVID-19 delays. This unfavourable variance is offset by vehicle rental costs as summer student start dates were delayed or cancelled due to COVID-19 of \$16,400 and reduced seminars / training costs as a result of postponement of conferences and courses to 2021 due to COVID-19 of \$6,100.

Capital is forecasted under \$181,000 as a result of deferring the following Levy Funded Capital and Operating Capital Projects for cost containment measures: 2 x ¾ Ton Van Replacements, 2 x Tractor Mower Replacements, the Electric Vehicle Pilot Project, the Double Oil Tank Bench and the Toughbook laptop for Mechanics.

Fees & Service Charges is forecasted over \$14,500 due to lease revenue received for the rental of a tower from a contract that was not in place at the time of 2020 budget creation.

Interdepartmental Recoveries are forecasted under \$51,800 due to less Signage required due to COVID closure and reduced Fleet recoveries due to the lower student vehicle rental costs being recovered from individual departments.



SEPTEMBER 30, 2020 VARIANCE REPORT
Engineering
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	1,331,000	721,267	609,733	45.8%	1,045,400	285,600
Materials & Supplies	33,600	15,190	18,410	54.8%	25,300	8,300
Services	375,900	157,883	218,017	58.0%	442,200	(66,300)
Interdepartmental Charges	296,800	205,631	91,169	30.7%	284,900	11,900
Financial	0	0	0	0.0%	130,000	(130,000)
Infrastructure Funding	5,268,600	3,801,450	1,467,150	27.8%	5,268,600	0
Capital	400,000	0	400,000	100.0%	400,000	0
TOTAL EXPENDITURES	7,705,900	4,901,421	2,804,479	36.4%	7,596,400	109,500
REVENUES						
Federal/Provincial Grants	108,900	81,720	27,180	25.0%	103,100	(5,800)
Fees & Service Charges	38,700	7,963	30,737	79.4%	46,400	7,700
Interdepartmental Recoveries	67,200	50,400	16,800	25.0%	67,200	0
Other Revenues	140,700	8,815	131,885	93.7%	149,500	8,800
TOTAL REVENUES	355,500	148,898	206,602	58.1%	366,200	10,700
TOTAL	7,350,400	4,752,523	2,597,877	35.3%	7,230,200	120,200

Projected Variance Explanation

Salaries & Benefits are forecasted to have a surplus of \$285,600 due to vacancies, gapping.

Services are forecasted over by \$66,300 driven by increased Drainage maintenance costs of \$63,700 for a higher amount of Culvert repairs in 2019 that are accounted for in 2020 and Drainage Infrastructure Locate fees of \$18,300. These costs are offset by a reduction in Training & Development of \$16,100 as a result of conferences and courses being cancelled or moved virtually due to COVID-19 restrictions.

Financial is projected over by \$130,000 due unbudgeted drainage write-offs as presented and approved in Council Report CS 20-33.



SEPTEMBER 30, 2020 VARIANCE REPORT

Facilities

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	728,900	496,631	232,269	31.9%	691,200	37,700
Materials & Supplies	406,700	274,545	132,155	32.5%	377,900	28,800
Services	1,951,400	1,022,134	929,266	47.6%	1,685,800	265,600
Interdepartmental Charges	281,600	167,082	114,518	40.7%	278,400	3,200
Financial	7,500	5,580	1,920	25.6%	5,600	1,900
Infrastructure Funding	762,900	556,611	206,289	27.0%	763,200	(300)
Capital	132,000	42,478	89,522	67.8%	63,500	68,500
TOTAL EXPENDITURES	4,271,000	2,565,061	1,705,939	39.9%	3,865,600	405,400
REVENUES						
Federal/Provincial Grants	76,700	14,343	62,357	81.3%	30,400	(46,300)
Fees & Service Charges	47,500	50,150	(2,650)	(5.6%)	55,100	7,600
Transfer From Reserve & Reserve Funds	25,000	0	25,000	100.0%	25,000	0
Interdepartmental Recoveries	1,016,500	772,785	243,715	24.0%	1,022,700	6,200
Other Revenues	28,800	6,409	22,391	77.7%	30,500	1,700
TOTAL REVENUES	1,194,500	843,687	350,813	29.4%	1,163,800	(30,700)
TOTAL	3,076,500	1,721,374	1,355,126	44.0%	2,701,800	374,700

Projected Variance Explanation

Materials & Supplies is forecasted under \$28,800 driven by lower utility costs in Hydro of \$10,300 across various facilities as a result of the Government of Ontario introducing a lower fixed electricity price for time-of-use pricing due to COVID-19. Natural Gas savings of \$9,700 due to budget price increases not occurring as expected in 2020. Finally, the deferral of a portion of the thermostat replacement program of \$5,000 to help with cost containment measures due to COVID-19.

Services is forecasted under budget by \$265,600 driven by: reduced Contracted Services of \$62,400 due to deferring the Joint Caulking program to 2021 for cost containment; reduced external work for the FCM Climate Staff Grant as more was able to be done using internal staffing; and reduced cleaning costs for the Langton Administration Building. Further savings of \$89,500 for Maintenance & Repair Services due to deferring the Building Insulation Program and Stone Cap repairs at 60 Colborne St for cost containment measures and the painting and repair of tile stairs to the basement of the Langton Administration Building. Finally, an unbudgeted rental rebate of operating costs at Robinson Administration Building of \$153,200 for costs that had been paid in prior year but not allocated accurately by the prior landlord, this is partially offset by the unbudgeted increased rental rate of \$45,100 noted in the May 31st Variance Report.

Capital is forecasted under \$68,500 is driven by the deferment of the following Levy Funded Capital and Operating Capital Projects for cost containment measures: Rooftop Solar Net Metering Pilot Project, a portion of the Access Control Reader Units Program, the Refrigerator/freezer replacement program, Video cameras at 60 Colborne St, and the Door operator for Bay 5 at Hwy #24 Building.

Federal/Provincial Grants are forecasted under \$46,300 as a result of the full remaining amount of the FCM Climate Staff Grant being budgeted for in 2020, however less time was claimed than included in the application and the final milestone payment will occur in 2021.



SEPTEMBER 30, 2020 VARIANCE REPORT

Roads

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	5,760,400	3,994,427	1,765,973	30.7%	5,435,400	325,000
Materials & Supplies	3,867,500	2,383,148	1,484,352	38.4%	3,149,800	717,700
Services	3,469,700	1,937,964	1,531,736	44.1%	3,215,800	253,900
Interdepartmental Charges	3,977,200	2,779,064	1,198,136	30.1%	3,917,100	60,100
Infrastructure Funding	5,542,400	3,505,881	2,036,519	36.7%	5,541,900	500
Capital	308,000	90,243	217,757	70.7%	91,500	216,500
TOTAL EXPENDITURES	22,925,200	14,690,727	8,234,473	35.9%	21,351,500	1,573,700
REVENUES						
Fees & Service Charges	166,500	216,152	(49,652)	(29.8%)	240,500	74,000
Transfer From Reserve & Reserve Funds	71,400	0	71,400	100.0%	71,400	0
Other Revenues	658,100	6,124	651,976	99.1%	652,700	(5,400)
TOTAL REVENUES	896,000	222,276	673,724	75.2%	964,600	68,600
TOTAL	22,029,200	14,468,451	7,560,749	34.3%	20,386,800	1,642,400

Projected Variance Explanation

Salaries & Benefits are forecasted at a surplus of \$325,000 which includes amounts for vacancies and gapping.

Due to the less severe winter events since the beginning of 2020 reduced Materials & Supplies and Services have been required for winter control to maintain roads at current service levels.

Materials & Supplies surplus of \$717,700 is driven by reduced winter control requirements, such as salt and sand, which is forecasted under by \$375,100. This is a conservative estimated savings to account for an increased number of potential winter events in the end of 2020 due to the lighter 2019/2020 winter season. A \$141,800 forecasted savings for Hot Mix Padding materials due to less requirements in 2020 as a result of the lighter winter. Patching/ Washout savings of \$43,600 was the result of a major washout required on Road 45 being done under contracted services due to the severity.

Services favourable variance of \$253,900 is a result of Contracted Services for winter events expected to be under budget by \$125,100. This is also a conservative estimate to account for the potential of increased winter events at the end of 2020 as a result of a lighter 2019/2020 winter season. Further, savings of \$27,800 was achieved by renting the machinery to undertake Street Sweeping for Central and West in-house. Savings are also forecasted of \$41,000 within Sidewalk Maintenance for cost containment measures for COVID and \$73,900 due to less training being done in 2020 due to COVID cancellations. Due to the lighter winter condition, savings of \$78,900 is forecasted for Hot Mix Padding as most work was done in house in 2020. Finally, savings for Culvert relining, Portable Barriers/Garbage Trucks for Friday the 13th, Guardrail repairs, Traffic Signal repairs/replacements and Locate charges were forecasted under by a total of \$107,800 due to lower service requirements in 2020. These savings are being offset by increased contract costs of \$57,600 for Catchbasin cleaning and \$56,400 for Line Painting as noted in report ECS 20-09. As well as, \$106,200 in emergency repair costs for the large washout on Road 45 as detailed in the Information Memo on July 11th, 2020.

Interdepartmental Charges forecasted surplus of \$60,100 is driven by reduced Insurance charges of \$36,000 within the Roads area and lower Sign Shop usage of \$26,300 due to it's closure during the Pandemic.

The Capital surplus of \$216,500 is due to the deferral of both Major and Operating Capitals items for cost containment as noted



SEPTEMBER 30, 2020 VARIANCE REPORT

Roads

DEPARTMENT SUMMARY

in report CS 20-06

Fees & Service Charges are forecasted over \$74,000 driven by higher aggregate fees received from local pits and quarries than budgeted in 2020.



SEPTEMBER 30, 2020 VARIANCE REPORT

Environmental Services - Waste Management

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	329,600	190,569	139,031	42.2%	275,300	54,300
Materials & Supplies	97,400	32,997	64,403	66.1%	72,100	25,300
Services	6,723,600	3,948,066	2,775,534	41.3%	6,228,500	495,100
Transfer Payments/Grants	2,287,100	1,221,664	1,065,436	46.6%	2,357,100	(70,000)
Interdepartmental Charges	279,900	232,177	47,723	17.1%	292,600	(12,700)
Financial	7,000	5,972	1,028	14.7%	7,600	(600)
Infrastructure Funding	993,800	796,211	197,589	19.9%	993,600	200
TOTAL EXPENDITURES	10,718,400	6,427,656	4,290,744	40.0%	10,226,800	491,600
REVENUES						
PIL's-Supplementaries-Local Improvements	5,200	4,501	699	13.4%	4,500	(700)
Federal/Provincial Grants	859,300	644,514	214,786	25.0%	763,000	(96,300)
Fees & Service Charges	896,000	515,121	380,879	42.5%	787,700	(108,300)
Transfer From Reserve & Reserve Funds	106,000	0	106,000	100.0%	106,000	0
Interdepartmental Recoveries	106,600	79,947	26,653	25.0%	106,600	0
Other Revenues	17,400	6,658	10,742	61.7%	9,200	(8,200)
TOTAL REVENUES	1,990,500	1,250,741	739,759	37.2%	1,777,100	(213,400)
TOTAL	8,727,900	5,176,915	3,550,985	40.7%	8,449,700	278,200

Projected Variance Explanation

Salaries & Benefits are forecasting to be under budget by \$54,300 as COVID-19 closures resulted in savings in salaries and reduced overtime.

Materials & Supplies are forecasting to be under budget by \$25,300 driven by savings from a scaled down Waste Calendar in 2020 in an effort to provide cost containment measures for COVID-19 of \$17,600. Further, reduced mileage requirements due to the cancellation of meetings and conferences for a total savings of \$2,400, as well as, the annual line painting at the transfer stations not being done in 2020 for a savings of \$1,000.

Services are forecasted to be favourable \$495,100 is driven by a placeholder of \$110,000 for composting haulage outside of the community, which was budgeted due to ongoing contract negotiations, not being required. A similar contingency for a potential contract increase within Recycling - Processing which will not be required as this contract was renewed for another term for a savings of \$112,100. Reduced Haulage & Waste Disposal at the Transfer Stations due to closure for April during onset of the pandemic, as well as reduced disposal due to the cancellation of two Household Hazardous Waste events due to COVID-19 for a total savings of \$221,900. Further, Advertising savings of \$36,000 is due to partnership with the Communications Department to move towards digital advertising as opposed to print media. These savings were offset by an unfavourable variance of \$19,326 for the unbudgeted disposal of cannabis as noted in Report CAO 20-22.

Transfer Payments/Grants are forecasted to be unfavourable by \$70,000 as the actual 2019 costs for the Closed Landfills provided for year end from Haldimand exceeded the accrued estimate due to higher leachate costs.

Federal and Provincial Grants are forecasted to be under budget by \$96,300 driven by reduction in the Stewardship Ontario grant as a result of an allocation adjustment from the grant formula that is not provided until early 2020 and a reduction in the grant received for the Household Hazard Waste program which is based on disposal costs which were reduced this year as noted



SEPTEMBER 30, 2020 VARIANCE REPORT

Environmental Services - Waste Management

DEPARTMENT SUMMARY

above due to cancellation of 2 Household Hazardous events due to COVID

Fees and Service Charges are forecasted to be unfavourable by \$108,300, driven predominantly by the reduction in the market for recyclables as a result of COVID closures causing sale prices to significantly decrease. While these revenues have increased since the previous report, Tipping Fee revenues are projecting a higher deficit than previous reported of \$31,500 due to the COVID-19 closures and the residents using the Bulky Item program in 2020.

HEALTH & SOCIAL SERVICES

SEPTEMBER 30, 2020
VARIANCE REPORT





SEPTEMBER 30, 2020 VARIANCE REPORT
HEALTH & SOCIAL SERVICES SUMMARY
SUMMARY BY DEPARTMENT

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
Health & Social Services Administration	0	(1)	1	0.0%	0	0
Quality, Planning, Accountability & Performance	0	0	0	0.0%	0	0
Social Services	1,607,800	915,914	691,886	43.0%	1,201,000	406,800
Norview Lodge	5,294,400	3,486,393	1,808,007	34.1%	4,911,500	382,900
Housing Services	2,630,700	1,883,054	747,646	28.4%	2,432,300	198,400
Haldimand-Norfolk Health Unit	1,631,900	419,045	1,212,855	74.3%	916,000	715,900
TOTAL	11,164,800	6,704,405	4,460,395	40.0%	9,460,800	1,704,000



SEPTEMBER 30, 2020 VARIANCE REPORT
HEALTH & SOCIAL SERVICES SUMMARY
DIVISION SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	27,560,800	17,127,690	10,433,110	37.9%	24,009,800	3,551,000
Materials & Supplies	2,358,500	1,328,187	1,030,313	43.7%	2,055,300	303,200
Services	3,438,500	1,360,587	2,077,913	60.4%	2,352,400	1,086,100
Transfer Payments/Grants	28,887,300	19,810,618	9,076,682	31.4%	28,438,700	448,600
Interdepartmental Charges	3,763,600	2,482,927	1,280,673	34.0%	3,262,700	500,900
Financial	(107,500)	17,795	(125,295)	116.6%	19,400	(126,900)
Infrastructure Funding	2,013,200	2,013,200	0	0.0%	2,013,200	0
Capital	31,800	5,667	26,133	82.2%	162,900	(131,100)
TOTAL EXPENDITURES	67,946,200	44,146,671	23,799,529	35.0%	62,314,500	5,631,700
REVENUES						
Federal/Provincial Grants	46,238,000	30,857,914	15,380,086	33.3%	43,577,900	(2,660,100)
Municipal Recoveries	3,219,200	1,786,219	1,432,981	44.5%	2,388,000	(831,200)
Fees & Service Charges	4,571,000	3,355,173	1,215,827	26.6%	4,620,800	49,800
Transfer From Reserve & Reserve Funds	378,700	218,022	160,678	42.4%	378,700	0
Interdepartmental Recoveries	1,889,500	953,437	936,063	49.5%	1,489,800	(399,700)
Other Revenues	485,000	271,501	213,499	44.0%	398,500	(86,500)
TOTAL REVENUES	56,781,400	37,442,266	19,339,134	34.1%	52,853,700	(3,927,700)
TOTAL	11,164,800	6,704,405	4,460,395	40.0%	9,460,800	1,704,000

Projected Variance Explanations

Salaries & Benefits are forecasted under by \$3,551,000 driven by staff being redeployed to work on COVID-19 activities.

Materials & Supplies are forecasted under by \$303,200 driven by travel from fewer programs being offered, operating and program supplies from the reduced activity as well as work from home initiatives and meetings being completed virtually more often than in person.

Services are forecasted under by \$1,086,100 driven by the child care fee subsidy program not being offered during the daycare closure period as well as the dental offices being closed and unable to provide the Ontario Seniors Dental Care Program and the Child Care Expansion program on hold during the pandemic; all of these surpluses are fully offset in Federal/Provincial Grants.

Transfer Payments/Grants are forecasted under by \$448,600 driven by child care operating grants that are not being provided to daycare centres during the closure period; offset by a transfer made for the Norfolk Inn redevelopment; both of these amounts are offset fully within Federal/Provincial Grants. Furthermore, there are shared levy savings from not being able to fully offer the Expansion Plan program.

Interdepartmental Charges are forecasted under by \$500,900 driven by Health and Social Services internal support services anticipating a surplus in expenditures; offset by Interdepartmental Recoveries, as well as other support charges that are based on actual expenditures.

Financial is forecasted over by \$126,900 due to the timing of implementing budget options approved in the 2020 budget.

Capital is forecasted over by \$131,100 due to IT equipment being purchased for work from home use; offset partially by



SEPTEMBER 30, 2020 VARIANCE REPORT
HEALTH & SOCIAL SERVICES SUMMARY
DIVISION SUMMARY

Federal/Provincial Grants and operating capital projects deferred to 2021 as per report CS 20-06.

Federal/Provincial Grants are forecasted under by \$2,660,100 driven by child care centres and dental offices being closed during the pandemic, as well as the Expansion Plan program not being able to be fully implemented; offset by reductions in expenditures. Funding that has been approved by the Ministries to be utilized towards redeployed staff for the pandemic has been transferred to the COVID-19 department.

Municipal Recoveries are forecasted under by \$831,200 determined by the estimated cost share between Haldimand and Norfolk counties, as per the latest cost sharing agreement.

Interdepartmental Recoveries are forecasted under by \$399,700 based on the total net expenditures that are charged out to other Health & Social Services departments, offset by Interdepartmental Charges.



SEPTEMBER 30, 2020 VARIANCE REPORT
Health & Social Services Administration
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	261,700	134,557	127,143	48.6%	198,200	63,500
Materials & Supplies	20,600	15,071	5,529	26.8%	20,800	(200)
Services	119,400	73,301	46,099	38.6%	103,900	15,500
Interdepartmental Charges	21,600	16,200	5,400	25.0%	21,600	0
TOTAL EXPENDITURES	423,300	239,129	184,171	43.5%	344,500	78,800
REVENUES						
Interdepartmental Recoveries	421,500	237,779	183,721	43.6%	342,700	(78,800)
Other Revenues	1,800	1,350	450	25.0%	1,800	0
TOTAL REVENUES	423,300	239,129	184,171	43.5%	344,500	(78,800)
TOTAL	0	0	0	0.0%	0	0

Projected Variance Explanations

Salaries & Benefits are forecasted under by \$63,500 due to staff charging time to the COVID-19 cost centre while working on applicable activities.

Services are forecasted under by \$15,500 due to training and development workshops or conferences that have been cancelled, fewer repairs for equipment required and a new courier services contract.

Interdepartmental Recoveries are forecasted under by \$78,800 based on the total net expenditures that are charged out to other Health & Social Services departments.



SEPTEMBER 30, 2020 VARIANCE REPORT
Quality, Planning, Accountability & Performance
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	894,500	425,907	468,593	52.4%	684,400	210,100
Materials & Supplies	32,600	5,768	26,832	82.3%	27,400	5,200
Services	15,900	3,000	12,900	81.1%	10,800	5,100
Interdepartmental Charges	249,400	83,355	166,045	66.6%	148,400	101,000
TOTAL EXPENDITURES	1,192,400	518,030	674,370	56.6%	871,100	321,300
REVENUES						
Interdepartmental Recoveries	1,192,000	518,030	673,970	56.5%	871,100	(320,900)
Other Revenues	400	0	400	100.0%	0	(400)
TOTAL REVENUES	1,192,400	518,030	674,370	56.6%	871,100	(321,300)
TOTAL	0	0	0	0.0%	0	0

Projected Variance Explanations

Salaries & Benefits are forecasted under by \$210,100 due to salary gapping and staff turnover, as well as staff coding time to the COVID-19 cost centre.

Interdepartmental Charges are forecasted under by \$101,000 because of the Communications department charge out which is based on actual time spent in each department; the savings within QPAP have been reflected as a deficit in the COVID-19 department.

Interdepartmental Recoveries are forecasted under by \$320,900 based on net expenditures that are charged out to other Health & Social Services departments.



SEPTEMBER 30, 2020 VARIANCE REPORT

Social Services

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	4,278,400	2,744,936	1,533,464	35.8%	3,768,000	510,400
Materials & Supplies	112,800	29,127	83,673	74.2%	74,000	38,800
Services	1,681,700	511,174	1,170,526	69.6%	1,039,400	642,300
Transfer Payments/Grants	22,433,800	13,687,362	8,746,438	39.0%	20,685,300	1,748,500
Interdepartmental Charges	1,042,200	782,406	259,794	24.9%	960,600	81,600
Financial	(12,400)	10,232	(22,632)	182.5%	11,300	(23,700)
Capital	0	0	0	0.0%	156,000	(156,000)
TOTAL EXPENDITURES	29,536,500	17,765,237	11,771,263	39.9%	26,694,600	2,841,900
REVENUES						
Federal/Provincial Grants	25,891,000	15,691,890	10,199,110	39.4%	23,837,300	(2,053,700)
Municipal Recoveries	1,162,600	658,940	503,660	43.3%	929,800	(232,800)
Fees & Service Charges	317,700	183,610	134,090	42.2%	263,000	(54,700)
Interdepartmental Recoveries	155,000	116,235	38,765	25.0%	155,000	0
Other Revenues	402,400	198,643	203,757	50.6%	308,500	(93,900)
TOTAL REVENUES	27,928,700	16,849,318	11,079,382	39.7%	25,493,600	(2,435,100)
TOTAL	1,607,800	915,919	691,881	43.0%	1,201,100	406,700

Projected Variance Explanations

Salaries & Benefits are forecasted under by \$510,400 due to gapping and staff turnover.

Services are forecasted under by \$642,300 driven by Child Care fee subsidy payments not being made during the time period that centres were closed from the pandemic, offset by 100% Ministry of Education (EDU) funding in Federal/Provincial Grants.

Transfer Payments/Grants are forecasted under by \$1,748,500 due to Child Care operating grant not being provided to centres during the closure period, offset by 100% EDU funding in Federal/Provincial Grants and levy savings via the Expansion Plan program.

Capital is forecasted over by \$156,000 due to IT equipment purchased for work from home use; offset partially by Federal/Provincial Grants.

Federal/Provincial Grants are forecasted under by \$2,053,700 driven by Child Care centres being closed during the pandemic, offset by reductions in Services and Transfer Payments/Grants.

Municipal Recoveries are forecasted under by \$232,800 determined by the estimated cost share for Haldimand County as per the latest cost sharing agreement, partially resulting from savings in Transfer Payments/Grants.



SEPTEMBER 30, 2020 VARIANCE REPORT

Norview Lodge

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	14,217,200	10,490,377	3,726,823	26.2%	14,493,300	(276,100)
Materials & Supplies	1,742,500	1,156,985	585,515	33.6%	1,688,400	54,100
Services	704,000	403,015	300,985	42.8%	638,800	65,200
Interdepartmental Charges	526,400	371,911	154,489	29.3%	500,500	25,900
Financial	900	6,611	(5,711)	(634.6%)	6,800	(5,900)
Infrastructure Funding	2,013,200	2,013,200	0	0.0%	2,013,200	0
Capital	31,800	5,667	26,133	82.2%	6,900	24,900
TOTAL EXPENDITURES	19,236,000	14,447,766	4,788,234	24.9%	19,347,900	(111,900)
REVENUES						
Federal/Provincial Grants	9,518,400	7,602,329	1,916,071	20.1%	9,979,000	460,600
Fees & Service Charges	4,154,200	3,136,546	1,017,654	24.5%	4,167,900	13,700
Transfer From Reserve & Reserve Funds	215,700	161,775	53,925	25.0%	215,700	0
Other Revenues	53,300	60,731	(7,431)	(13.9%)	73,800	20,500
TOTAL REVENUES	13,941,600	10,961,381	2,980,219	21.4%	14,436,400	494,800
TOTAL	5,294,400	3,486,385	1,808,015	34.1%	4,911,500	382,900

Projected Variance Explanations

Salaries & Benefits are forecasted over by \$276,100 driven by redeployed staff required as a result of the pandemic.

Materials & Supplies are forecasted under by \$54,100 driven by pandemic-related expenditures being charged to the COVID-19 costcentre.

Services are forecasted under by \$65,200 driven by third party services not being able to be offered due to the COVID-19 restrictions put in place for Long-Term Care Homes.

Capital is forecasted under by \$24,900 due to operating capital projects that were deferred per report CS 20-06.

Federal/Provincial Grants are forecasted over by \$460,600 driven by the Ministry of Long-Term Care providing funding relief for extraordinary expenditures resulting from the pandemic.



SEPTEMBER 30, 2020 VARIANCE REPORT
Housing Services
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	832,000	453,841	378,159	45.5%	665,600	166,400
Materials & Supplies	47,200	25,267	21,933	46.5%	37,900	9,300
Services	100,100	107,709	(7,609)	(7.6%)	113,300	(13,200)
Transfer Payments/Grants	6,453,500	6,123,256	330,244	5.1%	7,753,400	(1,299,900)
Interdepartmental Charges	274,800	195,087	79,713	29.0%	255,500	19,300
Financial	400	297	103	25.8%	400	0
TOTAL EXPENDITURES	7,708,000	6,905,457	802,543	10.4%	8,826,000	(1,118,000)
REVENUES						
Federal/Provincial Grants	3,855,900	4,223,485	(367,585)	(9.5%)	5,155,100	1,299,200
Municipal Recoveries	937,400	661,278	276,122	29.5%	824,800	(112,600)
Fees & Service Charges	0	0	0	0.0%	129,800	129,800
Transfer From Reserve & Reserve Funds	163,000	56,247	106,753	65.5%	163,000	0
Interdepartmental Recoveries	121,000	81,393	39,607	32.7%	121,000	0
TOTAL REVENUES	5,077,300	5,022,403	54,897	1.1%	6,393,800	1,316,500
TOTAL	2,630,700	1,883,054	747,646	28.4%	2,432,300	198,400

Projected Variance Explanations

Salaries & Benefits are forecasted under by \$166,400 due to gapping, staff turnover and a reassignment to another department.

Transfer Payments/Grants are forecasted over by \$1,299,900 driven by the Home for Good funding allocation from the Ministry of Municipal Affairs and Housing for the redevelopment of the former Norfolk Inn Building as outlined in report HS 20-12; fully offset by Federal/Provincial Grants.

Federal/Provincial Grants are forecasted over by \$1,299,200 based on the capped amount of 100% funding required to offset Housing Services program expenditures.

Municipal Recoveries are forecasted under by \$112,600 due to Haldimand County's share of the levy surplus which is calculated based on the most recent cost sharing agreement as well as prior year recovery of surplus funds from Housing Providers.

Fees & Service Charges are forecasted over by \$129,800 based on the prior year surplus from the Housing Provider year-end settlements.



SEPTEMBER 30, 2020 VARIANCE REPORT

Haldimand-Norfolk Health Unit

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	7,077,000	2,878,072	4,198,928	59.3%	4,200,300	2,876,700
Materials & Supplies	402,800	95,969	306,831	76.2%	206,900	195,900
Services	817,400	262,388	555,012	67.9%	446,300	371,100
Interdepartmental Charges	1,649,200	1,033,968	615,232	37.3%	1,376,000	273,200
Financial	(96,400)	655	(97,055)	100.7%	800	(97,200)
TOTAL EXPENDITURES	9,850,000	4,271,052	5,578,948	56.6%	6,230,300	3,619,700
REVENUES						
Federal/Provincial Grants	6,972,700	3,340,210	3,632,490	52.1%	4,606,500	(2,366,200)
Municipal Recoveries	1,119,200	466,001	653,199	58.4%	633,400	(485,800)
Fees & Service Charges	99,100	35,017	64,083	64.7%	60,000	(39,100)
Other Revenues	27,100	10,777	16,323	60.2%	14,400	(12,700)
TOTAL REVENUES	8,218,100	3,852,005	4,366,095	53.1%	5,314,300	(2,903,800)
TOTAL	1,631,900	419,047	1,212,853	74.3%	916,000	715,900

Projected Variance Explanations

Salaries & Benefits are forecasted under by \$2,876,700 as a result of Health Unit staff time being tracked in the COVID-19 area.

Materials & Supplies are forecasted under by \$195,900 due to reduced need as regular Public Health programs were not able to be fully offered during the pandemic, with staff time and operating costs redeployed to COVID-19 activities.

Services are forecasted under by \$371,100 driven by the Ontario Seniors Dental Care Program, particularly with dental offices being closed during the pandemic; however this is offset by 100% Ministry of Health funding. A further smaller surplus is from Training & Development as opportunities have been canceled or offered at a cheaper on-line rate because of the pandemic.

Interdepartmental Charges are forecasted under by \$273,200 due to anticipated savings from internal support services provided to the Health Unit.

Financial is forecasted over by \$97,200 because of Option #1 HNHU Provincial Cost Share from the 2020 budget deliberations not yet being implemented due to COVID-19.

Federal/Provincial Grants are forecasted under by \$2,366,200 of which the majority has been reallocated to the COVID-19 cost centre as mandated by the Ministry of Health; \$250,000 is from the Ontario Seniors Dental Program and has been reallocated to the capital build for retrofitting a dental suite at the Gilbertson location as outlined in HSS 20-19.

Municipal Recoveries are forecasted under by \$485,800 due to surplus net expenditures being shared with Haldimand County as per the cost sharing agreement.

COMMUNITY AND EMERGENCY SERVICES

SEPTEMBER 30, 2020
VARIANCE REPORT





SEPTEMBER 30, 2020 VARIANCE REPORT
COMMUNITY & EMERGENCY SERVICES SUMMARY
SUMMARY BY DEPARTMENT

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
Community & Emergency Services Administration	329,100	234,139	94,961	28.9%	332,500	(3,400)
Administrative & Client Services	800,200	550,744	249,456	31.2%	592,100	208,100
Parks & Recreation	8,622,000	4,758,112	3,863,888	44.8%	7,208,200	1,413,800
Fire	7,551,900	5,006,502	2,545,398	33.7%	7,379,700	172,200
Paramedic Services	5,981,500	3,327,333	2,654,167	44.4%	5,626,900	354,600
Harbour Marinas	(127,000)	(160,212)	33,212	(26.2%)	(29,100)	(97,900)
Heritage & Culture	1,504,200	689,659	814,541	54.2%	967,300	536,900
TOTAL	24,661,900	14,406,277	10,255,623	41.6%	22,077,600	2,584,300



SEPTEMBER 30, 2020 VARIANCE REPORT
COMMUNITY & EMERGENCY SERVICES SUMMARY
DIVISION SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	19,723,900	11,950,754	7,773,146	39.4%	17,727,500	1,996,400
Materials & Supplies	3,118,900	1,621,642	1,497,258	48.0%	2,460,400	658,500
Services	3,512,500	1,537,294	1,975,206	56.2%	2,642,200	870,300
Transfer Payments/Grants	51,500	44,100	7,400	14.4%	48,300	3,200
Interdepartmental Charges	4,551,600	3,125,487	1,426,113	31.3%	4,535,400	16,200
Financial	(25,600)	52,865	(78,465)	306.5%	56,800	(82,400)
Infrastructure Funding	2,798,900	2,096,176	702,724	25.1%	2,859,800	(60,900)
Capital	853,000	374,699	478,301	56.1%	539,400	313,600
TOTAL EXPENDITURES	34,584,700	20,803,017	13,781,683	39.8%	30,869,900	3,714,800
REVENUES						
Federal/Provincial Grants	5,359,100	4,095,269	1,263,831	23.6%	5,411,500	52,400
Municipal Recoveries	35,000	30,689	4,311	12.3%	39,300	4,300
Fees & Service Charges	3,640,400	1,831,647	1,808,753	49.7%	2,469,500	(1,170,900)
Transfer From Reserve & Reserve Funds	185,100	0	185,100	100.0%	145,700	(39,400)
Interdepartmental Recoveries	302,400	181,109	121,291	40.1%	302,400	0
Other Revenues	400,800	258,042	142,758	35.6%	423,900	23,100
TOTAL REVENUES	9,922,800	6,396,756	3,526,044	35.5%	8,792,300	(1,130,500)
TOTAL	24,661,900	14,406,261	10,255,639	41.6%	22,077,600	2,584,300

Projected Variance Explanation

Salaries & Benefits are forecasted under by \$1,996,400 driven by gapping, staff turnover, significant facilities closures and delays in hiring or not hiring of a number of staff due to COVID-19. Additionally, a number of staff have been placed on declared emergency leave for much of the year which contributed to the overall projected surplus.

There is a projected favourable Materials & Supplies variance of \$658,500 of which \$110,400 represents one-time items deferred to 2021 for cost containment due to COVID-19. Utilities costs are projected under by \$141,000 due to COVID-19 related facilities closures for part of the year and favourable time-of-use pricing received. Various materials and supplies attributable to cancelled programming provide projected savings of \$111,400. Reduced travel and meeting expenses related to training events, conferences and seminars of \$42,200 is forecast for the division as a result of COVID-19. Overall reduction in Maintenance and Repairs Supplies of \$107,500 is forecasted due to significantly decreased activity at various parks and facilities as a result of conditions related to COVID-19.

Services are forecasted to be under by \$870,300 which is driven by one-time item deferrals related to various studies and reviews that were scheduled to take place in 2020 (savings of \$46,000), and \$25,900 related to maintenance and repairs services; Advertising and Promotional budgets no longer required due to cancelled programming of \$52,600 because of COVID-19; Contracted services and Transportation Services reductions related to cancelled Programming (\$94,200), Forestry tree planting and maintenance (\$54,000), Mobile and Beach Washrooms (\$26,300) and Grass Cutting services (\$48,600) in an effort to offset costs related to COVID-19. Additional savings of \$72,000 are forecast for Training and Development reductions due to the current environment. General maintenance and repair activity was reduced to an essential level resulting in an additional \$238,300 savings across various parks and facilities. This work has been impacted by staff redeployments and staff placed on declared emergency leave for a portion of the year due to COVID-19. Surplus of \$150,000 with offset in Federal/Provincial Grants related to NBI CSD-710-2020-061 EMS and Fire Optimization Study is included here as well. These



SEPTEMBER 30, 2020 VARIANCE REPORT
COMMUNITY & EMERGENCY SERVICES SUMMARY
DIVISION SUMMARY

favourable variances are expected to be partially offset by an estimated \$90,000 of unbudgeted expenditures to retain a project manager to manage ongoing gas well issues, further explained under the Fire Department Summary.

Projected favourable Capital variance of \$313,600 is due to deferred Capital and Operating Capital projects to 2021 for cost containment. The surplus is partially offset by anticipated additional capital expenditures of \$100,000 intended to accommodate the transition of the Simcoe Seniors group into the Simcoe Recreation Centre (SRC) and represents a contingency for work that may not have been fully realized within the budget of the existing SRC conversion project approved by Council. Any required budget amendments will be brought forward as a report to Council as they arise.

Federal/Provincial Grants are forecasted over by \$52,400 as a result of Temporary Pandemic Pay Program funding provided by the Ministry of Health of \$218,000 which is offset by additional Salaries and Benefits paid under this program. This surplus is reduced by \$150,000 due to grant funding for NBI CSD-710-2020-061 EMS and Fire Optimization Study that was not received.

Overall Fees & Service Charges are projected to be under by \$1,170,900 due to the significant impacts of COVID-19 on various revenue generating activities that fall within CES. Combined Arenas and Halls/Community Centres revenues are forecasted under by \$369,200, and revenue losses related to cancelled programming are projected to be \$527,600 which is higher than previously forecast due to extended facilities closures and more informed estimates based on specific reopening strategies that have been implemented to date. Marina's revenues are forecasted under by \$176,700 for the season which is essentially complete with respect to the major revenue drivers.



SEPTEMBER 30, 2020 VARIANCE REPORT
Community & Emergency Services Administration
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	262,500	191,777	70,723	26.9%	265,100	(2,600)
Materials & Supplies	13,500	5,093	8,407	62.3%	12,400	1,100
Services	12,700	4,959	7,741	61.0%	12,600	100
Interdepartmental Charges	40,400	32,310	8,090	20.0%	42,400	(2,000)
TOTAL EXPENDITURES	329,100	234,139	94,961	28.9%	332,500	(3,400)
REVENUES						
TOTAL REVENUES	0	0	0	0.0%	0	0
TOTAL	329,100	234,139	94,961	28.9%	332,500	(3,400)

Projected Variance Explanation

No material variance forecasted.



SEPTEMBER 30, 2020 VARIANCE REPORT

Administrative & Client Services

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	700,600	373,461	327,139	46.7%	523,300	177,300
Materials & Supplies	36,800	9,207	27,593	75.0%	20,500	16,300
Services	496,200	264,558	231,642	46.7%	391,300	104,900
Interdepartmental Charges	50,900	41,426	9,474	18.6%	54,300	(3,400)
Financial	35,200	35,962	(762)	(2.2%)	37,800	(2,600)
Capital	2,000	0	2,000	100.0%	2,000	0
TOTAL EXPENDITURES	1,321,700	724,614	597,086	45.2%	1,029,200	292,500
REVENUES						
Federal/Provincial Grants	220,000	143,266	76,734	34.9%	207,100	(12,900)
Fees & Service Charges	100,900	9,977	90,923	90.1%	59,000	(41,900)
Transfer From Reserve & Reserve Funds	165,100	0	165,100	100.0%	144,100	(21,000)
Interdepartmental Recoveries	22,000	16,497	5,503	25.0%	22,000	0
Other Revenues	13,500	4,134	9,366	69.4%	4,900	(8,600)
TOTAL REVENUES	521,500	173,874	347,626	66.7%	437,100	(84,400)
TOTAL	800,200	550,740	249,460	31.2%	592,100	208,100

Projected Variance Explanation

Salaries & Benefits are forecasted to be under by \$177,300 due to gapping, staff turnover and staff being placed on declared emergency leave for part of the year due to COVID-19.

A favourable Materials & Supplies variance of \$16,300 is projected which is driven by commemorative program supplies that have not been required due to program changes that have not been implemented due to COVID-19 (under \$10,400). \$1,200 savings is provided by the voluntary deferral of one-time items to 2021 for cost containment, and \$1,600 is due to reduced mileage claims as a result of staff redeployments due to COVID-19.

Services are forecasted under by \$104,900 for the year. Ride Norfolk South Coast Shuttle (SCS) service which normally runs on weekends from mid-June to mid-September did not operate in 2020 as a cost saving measure due to COVID-19 (\$40,000 savings). Planned technology upgrade related to Brantford Service which is funded by the Community Transportation (CT) Grant did not move forward this year due to COVID-19 contributing \$45,000 to the surplus (offsetting deficit part of Federal/Provincial Grants variance). Additional savings of \$7,300 is forecasted due to reduced training and development activity and travel to training events, seminars and conferences that have been cancelled or modified due to COVID-19.

Interdepartmental Charges are projected to be over budget by \$3,400 due to higher than expected Corporate Communications costs related to the IN Norfolk guide.

Financial is forecasted over by \$2,600 due to higher bank service charges based on transaction volume.

Federal/Provincial Grants projected under by \$12,900 as technology purchase related to CT Grant has been delayed due to COVID-19 (under \$32,000) and corresponding funding will align with eventual spending in a future year. Unbudgeted Provincial Ministry of Transportation funding of \$19,119 related to Safe Restart Agreement for public transit received in October which partially offset the deficit.

Fees and Service Charges are projected under by \$41,900 driven by Ride Norfolk fare revenue losses incurred between March and August (under by \$12,000 as fares were not being collected due to COVID-19), Commemorative Program revenue deficit of \$13,700 due to program changes mentioned above, and low projected Rink Board and Ice Resurfacers advertising revenue (under \$16,300) due to conditions related to COVID-19.



SEPTEMBER 30, 2020 VARIANCE REPORT

Administrative & Client Services

DEPARTMENT SUMMARY

Transfer From Reserve & Reserve Funds is expected to be under by \$21,000 due to an anticipated reduction in Provincial Gas Tax funds utilized in Ride Norfolk operations in order to maintain the appropriate ratio of municipal own spending required for this funding.

Other Revenues are forecasted to be under by \$8,600 mainly due to Ride Norfolk South Coast Shuttle sponsorships which are not expected to occur in 2020 as the service did not operate.



SEPTEMBER 30, 2020 VARIANCE REPORT

Parks & Recreation

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	5,710,700	3,056,442	2,654,258	46.5%	4,490,800	1,219,900
Materials & Supplies	1,790,600	900,729	889,871	49.7%	1,383,400	407,200
Services	1,716,100	622,324	1,093,776	63.7%	1,121,800	594,300
Transfer Payments/Grants	51,500	44,100	7,400	14.4%	48,300	3,200
Interdepartmental Charges	1,183,900	735,905	447,995	37.8%	1,173,100	10,800
Financial	(194,200)	0	(194,200)	100.0%	0	(194,200)
Infrastructure Funding	475,700	373,360	102,340	21.5%	506,200	(30,500)
Capital	439,300	71,387	367,913	83.7%	193,400	245,900
TOTAL EXPENDITURES	11,173,600	5,804,247	5,369,353	48.1%	8,917,100	2,256,500
REVENUES						
Federal/Provincial Grants	53,400	32,040	21,360	40.0%	50,500	(2,900)
Fees & Service Charges	2,034,300	774,005	1,260,295	62.0%	1,213,800	(820,500)
Interdepartmental Recoveries	270,600	157,268	113,332	41.9%	270,600	0
Other Revenues	193,300	82,810	110,490	57.2%	173,900	(19,400)
TOTAL REVENUES	2,551,600	1,046,123	1,505,477	59.0%	1,708,900	(842,700)
TOTAL	8,622,000	4,758,124	3,863,876	44.8%	7,208,200	1,413,800

Projected Variance Explanation

Salaries & Benefits are forecasted under by \$1,219,900 driven by gapping, staff turnover, and delays in hiring or not hiring a number of staff due to COVID-19 (\$1,058,900 of the total). A number of staff being redeployed within the organization or placed on declared emergency leave due to COVID-19 also contributed to the surplus (\$161,000).

There is a projected favourable variance in Materials & Supplies of \$407,200 which is driven mainly by the voluntary deferral of various one-time expenditures to 2021 for cost containment purposes due to COVID-19 providing savings of approximately \$109,200. Additional savings of \$116,700 is forecast for Utilities (primarily hydro) as a result of many facilities being closed or unavailable for much of the year due to COVID-19 restrictions. Reduced Maintenance and Repairs Supplies of \$87,200 is forecasted due to significantly decreased activity at various parks and facilities. Cumulative savings in Operating Supplies make up a substantial portion of the remaining variance which includes \$43,900 due to programming being cancelled from COVID-19.

Services are forecasted to be under by \$594,300 driven by one-time item deferrals related to Maintenance and Repairs Services (\$25,900) and various studies and reviews that were scheduled to take place in 2020 (\$46,000); Training and Development reductions due to COVID-19 environment (\$19,900); Contracted services reductions related to Programming and related Transportation Services (\$89,700), Tree Trimming and Maintenance (\$54,000), Mobile and Beach Washrooms (\$26,300), Beach Cleaning for Port Dover beach (\$22,300), Portable Toilet rentals (\$31,800) and Grass Cutting services for sports fields and passive areas (\$43,900) in an effort to offset costs related to COVID-19. Similarly, general maintenance and repair activity was reduced to an essential level resulting in an additional \$183,600 savings across various parks and facilities. This work has been impacted by staff redeployments and staff placed on declared emergency leave for a portion of the year.

Interdepartmental Charges are forecasted under by \$10,800 due to underutilized Corporate Communications Charges (under \$19,300) as a result of scaled back activity within the department, partially offset by higher than expected insurance premiums paid for the year (over \$7,300).



SEPTEMBER 30, 2020 VARIANCE REPORT

Parks & Recreation

DEPARTMENT SUMMARY

Unfavourable Financial variance of \$194,200 represents a placeholder for partially implemented budget options approved during 2020 Levy Budget Deliberations. Due to the nature of these changes, the full impact will not be realized all at once. The balance will be allocated as these changes are implemented.

Infrastructure Funding projected to be over by \$30,500 primarily driven by contributions to the Reforestation Reserve for cash-in-lieu of reforestation.

Capital is forecasted under by \$245,900 which is due to the combination of: deferred capital projects for cost containment to 2021 of \$266,400 and operating capital items totaling \$79,600 which have either been deferred or underutilized due to COVID-19 conditions. The surplus is partially offset by anticipated additional capital expenditures of \$100,000 intended to accommodate the transition of the Simcoe Seniors group into the Simcoe Recreation Centre (SRC) and represents a contingency for work that may not have been fully realized within the budget of the existing SRC conversion project approved by Council.

Fees & Service Charges are projected to be under by \$820,500 due to the significant impact of COVID-19 on various revenue generating activities. Most facilities have been closed between March and September and those scheduled to reopen in October with specific reopening strategies are operating at a limited capacity with restrictions, and revenue projections are minimal in most cases. Rental and Admissions revenues are forecasted under by \$514,700 which includes arena ice rentals and admissions, as well as pool rentals and field rentals. Programming Fees related to pools and general recreation (under \$329,600) were impacted most by closures during the summer months when a significant amount of programming is scheduled to take place. Cumulative deficit is partially offset by an additional \$44,000 in timber sales forecasted for the year.

Other Revenues is forecasted under by \$19,400 driven mainly by recoveries and grants not received for programming that did not take place in 2020 due to COVID-19 (under \$33,300) offset slightly by additional Developer Contributions received (over \$24,500) related to tree planting in new developments.



SEPTEMBER 30, 2020 VARIANCE REPORT

Fire

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	2,389,600	1,398,309	991,291	41.5%	2,246,400	143,200
Materials & Supplies	405,800	173,733	232,067	57.2%	349,400	56,400
Services	680,200	353,241	326,959	48.1%	668,200	12,000
Interdepartmental Charges	2,580,000	1,906,323	673,677	26.1%	2,569,500	10,500
Infrastructure Funding	1,344,400	1,000,858	343,542	25.6%	1,344,400	0
Capital	293,500	225,037	68,463	23.3%	269,100	24,400
TOTAL EXPENDITURES	7,693,500	5,057,501	2,635,999	34.3%	7,446,900	246,600
REVENUES						
Federal/Provincial Grants	75,000	0	75,000	100.0%	0	(75,000)
Fees & Service Charges	34,800	20,479	14,321	41.2%	30,700	(4,100)
Interdepartmental Recoveries	9,800	7,344	2,456	25.1%	9,800	0
Other Revenues	22,000	23,184	(1,184)	(5.4%)	26,700	4,700
TOTAL REVENUES	141,600	51,007	90,593	64.0%	67,200	(74,400)
TOTAL	7,551,900	5,006,494	2,545,406	33.7%	7,379,700	172,200

Projected Variance Explanation

Salaries & Benefits are forecasted under by \$143,200 due to gapping variances, staff turnover, fewer training hours and reduced community outreach due to COVID-19, in addition to slightly lower call volume/duration year-to-date.

Materials & Supplies are forecasted under by \$56,400 driven by significantly reduced travel expected to training events, seminars and conferences that have been cancelled or modified due to COVID-19 (under \$9,500), as well as expected reductions in other training and recruitment related items such as meeting expenses (under \$17,700), and Licenses and Permits for recruits (under \$12,800). Additional Hydro savings of \$8,900 expected across all Fire stations due to favourable time-of-use changes imposed by the Government of Ontario in response to COVID-19. Annual pager replacement purchase came in under budget by \$7,000 due to quantity factors and favourable pricing received. Cost savings partially offset by additional PPE purchases between February and May of \$14,700 as supplier pricing increased dramatically and availability became questionable due to COVID-19.

Services are forecasted under by \$12,000 driven mainly by Consulting Services of \$75,000 that is not required in 2020 due to a corresponding grant not being approved (NBI CSD-710-2020-061 EMS and Fire Optimization Study was only to go forward if funding received – see Federal/Provincial Grants for offsetting variance). Additionally, Training and Development is forecasted under by \$17,800 due to reduced activity in the traditional format due to COVID-19. This activity is partially offset by the decision by staff to retain a project manager to deal with the ongoing gas well issues to ensure adequate technical oversight during the ongoing gas well issues (forecasted unbudgeted expenditures of \$90,000).

The favourable variance in Interdepartmental Charges of \$10,500 is due to lower than budgeted insurance premiums paid in 2020 (under by \$8,500) and projected underutilized internal legal services (under by \$5,800), offset slightly by additional Corporate Communications services used by the department (over by \$3,900).

Capital is forecasted under by \$24,400 mainly due to the deferral of the UV filtration system replacements at six stations as a COVID-19 cost containment per report CS 20-06.



SEPTEMBER 30, 2020 VARIANCE REPORT

Fire

DEPARTMENT SUMMARY

Federal/Provincial Grants forecasted to be under by \$75,000 due to NBI CSD-710-2020-061 grant funding that will not be received as outlined under Services above. Zero net levy impact.

Fees & Service Charges is projected to be under budget by \$4,100 due to less burn permit revenue and inspection fee revenue as a result of permit renewals being suspended for part of the year and fewer inspections required of active businesses due to COVID-19 restrictions.

Other Revenues are forecasted over by \$4,700 based on additional user fee collections for accidental incidents regarding preventable panel alarms.



SEPTEMBER 30, 2020 VARIANCE REPORT

Paramedic Services

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	9,379,000	6,230,366	3,148,634	33.6%	9,248,800	130,200
Materials & Supplies	331,000	239,367	91,633	27.7%	327,400	3,600
Services	285,000	174,374	110,626	38.8%	241,500	43,500
Interdepartmental Charges	470,100	240,290	229,810	48.9%	468,900	1,200
Financial	0	0	0	0.0%	0	0
Infrastructure Funding	600,600	439,476	161,124	26.8%	600,600	0
Capital	63,000	51,224	11,776	18.7%	57,800	5,200
TOTAL EXPENDITURES	11,128,700	7,375,097	3,753,603	33.7%	10,945,000	183,700
REVENUES						
Federal/Provincial Grants	4,961,100	3,882,613	1,078,487	21.7%	5,104,100	143,000
Municipal Recoveries	35,000	30,689	4,311	12.3%	39,300	4,300
Fees & Service Charges	1,900	186	1,714	90.2%	500	(1,400)
Other Revenues	149,200	134,283	14,917	10.0%	174,200	25,000
TOTAL REVENUES	5,147,200	4,047,771	1,099,429	21.4%	5,318,100	170,900
TOTAL	5,981,500	3,327,326	2,654,174	44.4%	5,626,800	354,700

Projected Variance Explanation

Salaries and Benefits are forecasted under by \$130,200 due to gapping variances, staff turnover and delayed start for additional staffing related to CSD-750-2020-056 as approved during 2020 Levy Budget deliberations. Additionally, budgeted public relations hours and special events hours have not been utilized due to COVID-19. This projected surplus is reduced by additional Temporary Pandemic Pay Program payments of \$218,000 between April and September (see Federal/Provincial Grants line for offsetting funding from the Ministry of Health).

Overall Materials & Supplies is forecasted under by a minimal \$3,600 which is the net result of: projected over-spending in Operating Supplies of \$24,400 due to additional PPE purchases between February and May as supplier pricing increased dramatically and availability became questionable due to COVID-19; Lower Motor Fuel costs (under by \$12,800) driven by lower fuel prices and slightly reduced call volume between March and September due to conditions related to COVID-19, and projected Hydro savings of \$5,100 across all EMS bases due to favourable time-of-use changes imposed by the Government of Ontario in response to COVID-19.

Services are projected to be under budget by \$43,500 driven by Consulting Services of \$75,000 not required in 2020 due to corresponding grant not being approved (CSD-710-2020-061 EMS and Fire Optimization Study was only to go forward if funding received – see Federal/Provincial Grants for offsetting variance). Partially offset by additional unbudgeted professional cleaning required at all EMS bases as a precautionary measure to prevent the spread of COVID-19.

Capital is forecasted under by \$5,200 due to a levy funded capital project that was completed under budget.

Federal/Provincial Grants is forecasted to be over by \$143,000 due to Temporary Pandemic Pay Program funding provided by the Ministry of Health of \$218,000 which corresponds to additional Salaries and Benefits paid under this program. This surplus is partially offset by CSD-710-2020-061 grant funding of \$75,000 that will not be received as outlined under Services above (zero netlevy impact overall).



SEPTEMBER 30, 2020 VARIANCE REPORT

Paramedic Services

DEPARTMENT SUMMARY

Municipal Recoveries are projecting a favourable variance of \$4,300 based on year-to-date cross border activity collections.

Other Revenue forecasted to be over budget by \$25,000 due to an increase in base funding of \$6,000 from the Alzheimer's Society of Brant, Haldimand Norfolk, Hamilton, Halton for the Community Paramedicine program intended to offset administration costs being charged to the program (offsetting variance in Services of \$6,000), in addition to one-time funding of \$6,500 received for costs related to the Remote Patient Monitoring program (offsetting variance in Services). Additionally, External Recoveries in excess of budget related to reimbursements for union business leave of \$11,500 is forecasted due to negotiations during the year.



SEPTEMBER 30, 2020 VARIANCE REPORT
Harbour Marinas
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	341,400	244,769	96,631	28.3%	321,100	20,300
Materials & Supplies	351,200	224,172	127,028	36.2%	274,200	77,000
Services	100,500	59,925	40,575	40.4%	99,300	1,200
Interdepartmental Charges	98,400	79,140	19,260	19.6%	95,800	2,600
Financial	20,000	13,654	6,346	31.7%	15,300	4,700
Infrastructure Funding	310,100	214,460	95,640	30.8%	310,100	0
Capital	39,900	27,051	12,849	32.2%	17,100	22,800
TOTAL EXPENDITURES	1,261,500	863,171	398,329	31.6%	1,132,700	128,800
REVENUES						
Fees & Service Charges	1,377,800	1,015,919	361,881	26.3%	1,154,400	(223,400)
Other Revenues	10,700	7,463	3,237	30.3%	7,500	(3,200)
TOTAL REVENUES	1,388,500	1,023,382	365,118	26.3%	1,161,800	(226,700)
TOTAL	(127,000)	(160,211)	33,211	(26.2%)	(29,100)	(97,900)

Projected Variance Explanation

Salaries & Benefits are forecasted under by \$20,300 driven by late opening of the marinas, offset by re-deployed employees filling in for student staff to open the marinas on short notice.

Materials & Supplies variance of \$77,000 is driven by lower Fuel Purchases for Resale of \$51,600 (proportionate reduction in Fuel Sales under Fees and Service Charges) due to reduced transient boat traffic and shorter stays due to fewer amenities available at and around the marinas. Additionally, with fewer seasonal contract boaters returning for a full season with hydro service, hydro costs were under by \$14,400 for the season. Cost control measures including scaled down beautification and landscaping activity at PDHM and minimal maintenance activity at PRHM contributed a surplus of \$13,000.

Financial under by \$4,700 due to lower bank service charges as a result of fewer transactions processed during the season as would be expected.

Capital is forecasted under by \$22,800 as staff have voluntarily deferred various capital projects to 2021 for cost containment due to COVID-19.

Fees & Service Charges are forecasted under by \$223,400 driven primarily by the effects of COVID-19 on Seasonal Dockage revenue (under by \$211,200), Fuel & Oil Sales (under by \$44,800), Transient Dockage, and Rampage fees, offset partially by an increase in Summer Dry Dockage revenue (over by \$44,400). The increase in Summer Dry Dockage is driven by the conversion of seasonal contracts where there is a boat at the marina.

The opening of the Port Dover (PDHM) and Port Rowan (PRHM) Marinas were delayed from April 15 to May 16 due to restrictions placed on non-essential businesses as a result of COVID-19. Gas dock services were not available until May 23, and public washrooms were unavailable until June 15, after which 50% were operational to support social distancing. Fewer amenities and businesses were able to operate around the marinas (restaurants, shops, etc.) due to various restriction in place for parts of the season.



SEPTEMBER 30, 2020 VARIANCE REPORT
Heritage & Culture
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	940,100	455,630	484,470	51.5%	632,100	308,000
Materials & Supplies	190,000	69,341	120,659	63.5%	93,100	96,900
Services	221,800	57,913	163,887	73.9%	107,600	114,200
Interdepartmental Charges	127,900	90,093	37,807	29.6%	131,500	(3,600)
Financial	113,400	3,249	110,151	97.1%	3,700	109,700
Infrastructure Funding	68,100	68,022	78	0.1%	98,500	(30,400)
Capital	15,300	0	15,300	100.0%	0	15,300
TOTAL EXPENDITURES	1,676,600	744,248	932,352	55.6%	1,066,500	610,100
REVENUES						
Federal/Provincial Grants	49,600	37,350	12,250	24.7%	49,700	100
Fees & Service Charges	90,700	11,081	79,619	87.8%	11,200	(79,500)
Transfer From Reserve & Reserve Funds	20,000	0	20,000	100.0%	1,600	(18,400)
Other Revenues	12,100	6,168	5,932	49.0%	36,700	24,600
TOTAL REVENUES	172,400	54,599	117,801	68.3%	99,200	(73,200)
TOTAL	1,504,200	689,649	814,551	54.2%	967,300	536,900

Projected Variance Explanation

Salaries & Benefits are forecasted under by \$308,000 driven by gapping variances, staff turnover, and museum closures and staff redeployments due to COVID-19.

Materials & Supplies are forecasted to be under by \$96,900 driven mainly by special event supplies (under \$24,600), interpretation/education supplies (under \$12,300), Gift Shop Stock (under \$7,400) and Exhibit supplies (under \$17,500). Museum facilities have been closed since March 15 due to COVID-19 restrictions on non-essential businesses and status remains uncertain for the remainder of the year. All remaining materials & supplies expense categories are forecasted to be under by a total of \$23,500, which includes office supplies (\$2,800), meeting expenses (\$2,600) and mileage (\$5,200) due to staffing disruptions during this period.

There is a projected Services surplus of \$114,200 for the year which is driven by Advertising and Promotional budgets no longer required due to cancelled programming (under \$32,900), and Contracted Services reductions related to Janitorial Services (\$4,200), crane service for Aligator Tug (\$7,000) and riverfront docks installation (\$3,800 contracted through Parks & Recreation staff). Seminars and Training is forecasted under by \$12,300 due to conditions related to COVID-19. Finally, the interior painting project at the Delhi Tobacco Museum did not move forward contributing \$18,000 to the overall surplus. Almidart restoration efforts have also not been able to proceed due to COVID-19 (under \$18,900 with related reduction in Transfer From Reserve & Reserve Funds).

There is a projected surplus of \$109,700 in the Financial category which represents a contingency for transitioning expenses related to the museum consolidation budget option approved during 2020 Levy Budget Deliberations.

Infrastructure Funding is expected to be over budget by \$30,400 due to a generous donation received in October which was directed toward the Waterford Heritage and Agricultural Museum and will be held in Trust (offset in Other Revenues).

Capital is forecasted under by \$15,300 as multiple capital projects have been voluntarily deferred by staff for cost containment



SEPTEMBER 30, 2020 VARIANCE REPORT

Heritage & Culture

DEPARTMENT SUMMARY

due to COVID-19.

COVID-19 related museum closures for what is expected to be at least 8-9 months of the year has severely limited the revenue generating ability of this department. Fees & Service Charges are forecasted under by \$79,500 as much of the programming offered was scheduled for the summer months. Fundraising efforts and special events potential have also been limited due to COVID-19 restrictions.

Transfer From Reserve & Reserve Funds projected to be under by \$18,400 as related Almidart restoration expenditures are not expected to take place this year.

A favourable variance in Other Revenues of \$24,600 is the result of the donation indicated above under the explanation provided for the Infrastructure Funding line which was partially offset by fewer donations received overall by all museums due to facility closures and reduced fundraising activity as a result of COVID-19.

PLANNING & DEVELOPMENT

SEPTEMBER 30, 2020
VARIANCE REPORT





SEPTEMBER 30, 2020 VARIANCE REPORT
PLANNING & DEVELOPMENT SUMMARY
SUMMARY BY DEPARTMENT

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
Planning & Development Administration	487,500	299,715	187,785	38.5%	409,700	77,800
Planning	1,088,000	701,903	386,097	35.5%	955,500	132,500
Development Engineering	506,100	294,349	211,751	41.8%	410,400	95,700
Building	0	102,218	(102,218)	0.0%	0	0
Strategic Innovation & Economic Development	866,100	367,387	498,713	57.6%	521,400	344,700
TOTAL	2,947,700	1,765,572	1,182,128	40.1%	2,297,000	650,700



SEPTEMBER 30, 2020 VARIANCE REPORT
PLANNING & DEVELOPMENT SUMMARY
DIVISION SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	3,557,300	2,163,167	1,394,133	39.2%	3,004,200	553,100
Materials & Supplies	193,000	71,574	121,426	62.9%	118,400	74,600
Services	830,800	192,253	638,547	76.9%	402,700	428,100
Transfer Payments/Grants	159,500	30,004	129,496	81.2%	60,000	99,500
Interdepartmental Charges	811,300	590,487	220,813	27.2%	819,600	(8,300)
Financial	5,000	0	5,000	100.0%	0	5,000
Infrastructure Funding	138,600	138,600	0	0.0%	138,600	0
Capital	134,500	102,369	32,131	23.9%	130,400	4,100
TOTAL EXPENDITURES	5,830,000	3,288,454	2,541,546	43.6%	4,673,900	1,156,100
REVENUES						
Federal/Provincial Grants	0	0	0	0.0%	175,000	175,000
Fees & Service Charges	2,248,000	1,385,329	862,671	38.4%	1,960,000	(288,000)
Transfer From Reserve & Reserve Funds	423,800	0	423,800	100.0%	66,800	(357,000)
Interdepartmental Recoveries	103,700	77,769	25,931	25.0%	103,700	0
Other Revenues	106,800	59,784	47,016	44.0%	71,500	(35,300)
TOTAL REVENUES	2,882,300	1,522,882	1,359,418	47.2%	2,376,900	(505,400)
TOTAL	2,947,700	1,765,572	1,182,128	40.1%	2,297,000	650,700

Projected Variance Explanations

Salaries & Benefits are forecasted under by \$553,100 due to salary gapping and staff turnover.

Materials & Supplies are forecasted under by \$74,600 due to less travel being required as a result of vacancies and fewer site visits due to the pandemic, meetings now occurring virtually rather than in-person when possible and many scheduled events were canceled due to the pandemic.

Services are forecasted under by \$428,100 driven by the approved NBI DCS-850-2020-052 Digital Building File Conversion that was unable to be implemented this year, approved 2020 budget option #6 that was also unable to be fully implemented during the year, the Destination Marketing program having to be put on hold this year and reduced Seminars/Training due to cancellations of conferences and workshops; all as a result of the pandemic.

Transfer Payments/Grants are forecasted under by \$99,500 due to the Community Improvement Plan being put on hold as a direct result of the pandemic.

Federal/Provincial Grants are forecasted over by \$175,000 due to the Regional Relief and Recovery Fund (RRRF) grant as communicated on July 13, 2020 via the Council Information Package.

Fees & Service Charges are forecasted under by \$288,000 driven by fewer Building and Planning permits and applications being issued, primarily as a result of the pandemic.

Transfer from Reserve & Reserve Funds is forecasted under by \$357,000 based on the forecasted net expenditures in the Building department.



SEPTEMBER 30, 2020 VARIANCE REPORT
PLANNING & DEVELOPMENT SUMMARY
DIVISION SUMMARY

Other Revenues are forecasted under by \$35,300 due to the contribution for the Port Dover Secondary Plan no longer expected to be received in the current year.



SEPTEMBER 30, 2020 VARIANCE REPORT
Planning & Development Administration
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	222,100	109,145	112,955	50.9%	174,500	47,600
Materials & Supplies	21,600	8,186	13,414	62.1%	13,300	8,300
Services	44,100	26,439	17,661	40.0%	34,000	10,100
Interdepartmental Charges	123,700	83,597	40,103	32.4%	115,900	7,800
Financial	0	0	0	0.0%	0	0
Infrastructure Funding	73,500	73,500	0	0.0%	73,500	0
Capital	2,500	0	2,500	100.0%	0	2,500
TOTAL EXPENDITURES	487,500	300,867	186,633	38.3%	411,300	76,200
REVENUES						
Interdepartmental Recoveries	0	0	0	0.0%	0	0
Other Revenues	0	1,152	(1,152)	0.0%	1,600	1,600
TOTAL REVENUES	0	1,152	(1,152)	0.0%	1,600	1,600
TOTAL	487,500	299,715	187,785	38.5%	409,700	77,800

Projected Variance Explanation

Salaries & Benefits are forecasted under by \$47,600 due to gapping and staff turnover.

Materials & Supplies are forecasted under by \$8,300 driven by staff working from home or on a rotating basis as well as internal workshops that could not be held as a result of the pandemic.

Services are forecasted under by \$10,100 driven by reduced Training & Development opportunities in 2020 as conferences have been canceled or offered at a discount virtually due to the pandemic.

Interdepartmental charges are forecasted under by \$7,800 driven by the Corporate Communications Department charges that are calculated based on actuals.



SEPTEMBER 30, 2020 VARIANCE REPORT

Planning

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	1,208,300	714,325	493,975	40.9%	945,900	262,400
Materials & Supplies	35,400	5,993	29,407	83.1%	14,700	20,700
Services	105,700	47,118	58,582	55.4%	67,200	38,500
Interdepartmental Charges	293,500	221,633	71,867	24.5%	330,700	(37,200)
Infrastructure Funding	30,200	30,200	0	0.0%	30,200	0
Capital	118,000	102,369	15,631	13.2%	116,400	1,600
TOTAL EXPENDITURES	1,791,100	1,121,638	669,462	37.4%	1,505,100	286,000
REVENUES						
Fees & Service Charges	555,400	341,967	213,433	38.4%	445,900	(109,500)
Interdepartmental Recoveries	103,700	77,769	25,931	25.0%	103,700	0
Other Revenues	44,000	0	44,000	100.0%	0	(44,000)
TOTAL REVENUES	703,100	419,736	283,364	40.3%	549,600	(153,500)
TOTAL	1,088,000	701,902	386,098	35.5%	955,500	132,500

Projected Variance Explanations

Salaries & Benefits are forecasted under by \$262,400 due to gapping and staff turnover for a number of positions. As well, students have not been hired as staff is currently working from home.

Materials & Supplies are forecasted under by \$20,700 due to reduced mileage and meeting expenses as meetings are being held virtually due to COVID-19 restrictions.

Services are forecasted under by \$38,500 driven by training & development as most conferences have been canceled or are being held virtually in 2020 due to COVID-19, as well as memberships from staff vacancies and finally peer review services which could not be used as a result of the pandemic; this is offset in Other Revenues.

Interdepartmental Charges are forecasted over by \$37,200 driven by legal services which are charged based on actuals.

Fees & Service Charges are forecasted under by \$109,500 driven by the collection of fees being dependant on staff being available to support developers and their applications.

Other Revenues are forecasted under by \$44,000 as the contribution for the Port Dover West Secondary Plan are on hold pending decision of the Port Dover Secondary Plan, as well as peer review recoveries that could not take place as described in Services; these are offset in expenditures.



SEPTEMBER 30, 2020 VARIANCE REPORT
Development Engineering
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	418,300	263,016	155,284	37.1%	334,400	83,900
Materials & Supplies	9,600	1,525	8,075	84.1%	5,400	4,200
Services	66,700	40,367	26,333	39.5%	69,300	(2,600)
Interdepartmental Charges	43,500	32,771	10,729	24.7%	43,600	(100)
Capital	14,000	0	14,000	100.0%	14,000	0
TOTAL EXPENDITURES	552,100	337,679	214,421	38.8%	466,700	85,400
REVENUES						
Fees & Service Charges	11,000	8,580	2,420	22.0%	11,200	200
Other Revenues	35,000	34,750	250	0.7%	45,100	10,100
TOTAL REVENUES	46,000	43,330	2,670	5.8%	56,300	10,300
TOTAL	506,100	294,349	211,751	41.8%	410,400	95,700

Projected Variance Explanations

Salaries & Benefits are forecasted under by \$83,900 due to gapping for a temporary vacancy.

Materials & Supplies are forecasted under by \$4,200 due to reduced travel to locations as a result of the pandemic.

Other Revenues are forecasted over by \$10,100 as the result of increased external recoveries for water modeling and peer review studies.



SEPTEMBER 30, 2020 VARIANCE REPORT

Building

DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	1,447,400	857,396	590,004	40.8%	1,190,600	256,800
Materials & Supplies	67,400	27,703	39,697	58.9%	52,100	15,300
Services	232,800	29,967	202,833	87.1%	36,300	196,500
Interdepartmental Charges	274,700	205,090	69,610	25.3%	266,500	8,200
TOTAL EXPENDITURES	2,022,300	1,120,156	902,144	44.6%	1,545,600	476,700
REVENUES						
Fees & Service Charges	1,590,200	1,014,539	575,661	36.2%	1,474,500	(115,700)
Transfer From Reserve & Reserve Funds	423,800	0	423,800	100.0%	66,800	(357,000)
Other Revenues	8,300	3,397	4,903	59.1%	4,300	(4,000)
TOTAL REVENUES	2,022,300	1,017,936	1,004,364	49.7%	1,545,600	(476,700)
TOTAL	0	102,220	(102,220)	0.0%	0	0

Projected Variance Explanations

Salaries & Benefits are favourable \$256,800 due to turnover across multiple staff positions, vacancies and gapping.

Materials & Supplies are favourable to budget by \$15,300 driven by a reduction in mileage required for staff to attend various meetings and conferences as most were moved to virtual or cancelled in 2020. Further, during the initial outbreak in April and May, inspections were done virtually due to COVID-19 restrictions.

Services are favourable to budget by \$196,500 as a result of the Digital Building File Conversion project not occurring in 2020, due to the requirement of the project to bring in an external person into the office to start the scanning process. This project will be included for review in the 2021 Operating Budget and is offset with a reduced Transfer from the Building Permit Stabilization ORF.

Fees and Service Charges are unfavourable \$115,700, driven by reduced Building/Planning permit sales, this has primarily been seen in lower major residential renovation permits, this may be a result of shortages in pressure treated lumber or reduced household income due to COVID-19.

Transfer from Reserve & Reserve Funds are unfavourable by \$357,000 as due to the reduced expenses within the building department has required less funds to be transferred from the Building Permit Stabilization ORF to bring the Department to zero.



SEPTEMBER 30, 2020 VARIANCE REPORT
Strategic Innovation & Economic Development
DEPARTMENT SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	261,200	219,285	41,915	16.0%	358,800	(97,600)
Materials & Supplies	59,000	28,167	30,833	52.3%	32,800	26,200
Services	381,500	48,362	333,138	87.3%	195,900	185,600
Transfer Payments/Grants	159,500	30,004	129,496	81.2%	60,000	99,500
Interdepartmental Charges	75,900	47,396	28,504	37.6%	62,800	13,100
Financial	5,000	0	5,000	100.0%	0	5,000
Infrastructure Funding	34,900	34,900	0	0.0%	34,900	0
TOTAL EXPENDITURES	977,000	408,114	568,886	58.2%	745,200	231,800
REVENUES						
Federal/Provincial Grants	0	0	0	0.0%	175,000	175,000
Fees & Service Charges	91,400	20,243	71,157	77.9%	28,400	(63,000)
Other Revenues	19,500	20,485	(985)	(5.1%)	20,500	1,000
TOTAL REVENUES	110,900	40,728	70,172	63.3%	223,800	112,900
TOTAL	866,100	367,386	498,714	57.6%	521,400	344,700

Projected Variance Explanation

Materials & Supplies are forecasted under \$26,200, this is driven by reduced meeting expenses and mileage as a result of meetings moving from in-person to virtual as a result of COVID-19 restrictions.

Services are forecasted to be under by \$185,600, driven by reduced Advertising / Printing costs for physical printing of items such as the Guide/Map, Lure Insert and Community Profile Investor Guide and a focus on local community advertising as opposed to advertising outside the community this year, both as a result of COVID-19. These costs have been offset by unbudgeted expenses of \$160,000 for projects being done using the RRRF grants such as Consulting Services for Branding and Contracted Services for the Simcoe Welcome Signs on Queensway East and West.

Transfer Payments/Grants are forecasted under by \$99,500 due to CIP being put on hold in 2020 as a result of staffing vacancies, with only the previously allocated Property Tax Increment Grants being issued.

Federal/Provincial Grants are forecasted over by \$175,000 due to the successful application for the Regional Relief and Recovery Fund (RRRF) grant. This is the portion of total funding that will be used to offset the costs noted above with the remainder to carry over into 2021.

Fees & Service Charges are forecasted under by \$63,000. This is driven by providing relief for businesses under the marketing partnership program by using RRRF funding to pay for these fees.

COVID-19



SEPTEMBER 30, 2020 VARIANCE REPORT
COVID-19

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	0	3,230,653	(3,230,653)	0.0%	4,502,000	(4,502,000)
Materials & Supplies	0	981,582	(981,582)	0.0%	2,651,600	(2,651,600)
Services	0	237,268	(237,268)	0.0%	879,600	(879,600)
Transfer Payments/Grants	0	689,056	(689,056)	0.0%	987,900	(987,900)
Interdepartmental Charges	0	430,066	(430,066)	0.0%	600,100	(600,100)
Capital	0	145,830	(145,830)	0.0%	755,800	(755,800)
TOTAL EXPENDITURES	0	5,714,455	(5,714,455)	0.0%	10,376,900	(10,376,900)
REVENUES						
Federal/Provincial Grants	0	2,742,874	(2,742,874)	0.0%	7,686,100	7,686,100
Municipal Recoveries	0	66,150	(66,150)	0.0%	66,200	66,200
Other Revenues	0	18,150	(18,150)	0.0%	18,200	18,200
TOTAL REVENUES	0	2,827,174	(2,827,174)	0.0%	7,770,400	7,770,400
TOTAL	0	2,887,281	(2,887,281)	0.0%	2,606,500	(2,606,500)

Projected Variance Explanations

The costs recorded within this Summary represent the incremental expenses due to COVID-19, which were unbudgeted within the 2020 operating budget.

In this report, year to date actuals represents purchases of supplies and services that have been received. The forecasted actuals represent approved purchase orders made, but items not yet received, and an additional placeholder for anticipated expenses to year end. As the pandemic situation continues to be fluid it is extremely difficult to predict the full impact. Subsequent updates will continue to be provided to Council as new information becomes available.

Salaries & Benefits include the costs associated with the Public Health response to COVID-19 including but not limited to the migrant worker response, contact tracing, hotlines and other mitigation and management activities. Redeployed staff have been reallocated to the departmental budget for which their services were required. These are both presentation changes from the May 31st variance report, and are intended to quantify the full COVID-19 cost for the effected departments. The full staffing costs related to COVID-19 are continually tracked using the work order system and as of September 30, \$5.75 million dollars of Salaries & Benefits had been identified as being related to the COVID-19 Public Health response and Corporate management.

Materials & Supplies, which is forecasted to have \$2.6 million spent by year end includes items such as personal protective equipment (\$2 million), ventilators, IT costs to support the COVID work from home initiatives, as well as other items such as medical and uniform supplies, and a placeholder estimate for additional expenses.

Anticipated expenditures under Services are \$879,600, which includes items such as equipment rentals, cleaning services, interpreter/translation services, as well as a placeholder for additional consulting and contracted services estimated required if an there is a second wave of the pandemic.

The Transfer Payments/Grants line includes transfer payments for the Social Services Relief Fund program of \$987,900, which is offset 100% by Federal/Provincial Grants.

Interdepartmental Charges are forecasted to have \$600,100 in expenditures by year end which includes the charge for Legal Services (\$528,700) as well as Corporate Communications Charges (\$71,400) based on internal support provided for the



SEPTEMBER 30, 2020 VARIANCE REPORT
COVID-19

pandemic.

The Capital forecast of \$755,800 includes allocations for the Board of Health Approved EMR Software (\$420,000), as well as personal protective equipment, including the Mask Fit Tester and sanitization equipment that has been purchased.

Federal/Provincial Grants include funding from the Ministry of Municipal Affairs and Housing for the Social Services Relief Fund (\$989,200), Ministry of Long-Term Care funding received for Norview Lodge (\$614,600), Ministry of Health funding received for Public Health (\$2,223,000), Ministry of Children, Community and Social Services Funding received for Healthy Babies Healthy Children (\$195,900) and the Safe Restart Phase 1 - Municipal Operating Funding (\$3,662,400).

SECTION 2 - RATE SUPPORTED OPERATING VARIANCE REPORT

SEPTEMBER 30, 2020
VARIANCE REPORT



WATER & WASTEWATER

SEPTEMBER 30, 2020
VARIANCE REPORT





SEPTEMBER 30, 2020 VARIANCE REPORT
WATER & WASTEWATER SUMMARY
DIVISION SUMMARY

	2020 APPROVED BUDGET	YTD Actuals as of Sept 30 2020	Budget Remaining \$	% of Budget Remaining	2020 TOTAL FORECAST	PROJECTED SURPLUS/ (DEFICIT)
EXPENDITURES						
Salaries & Benefits	3,825,900	2,302,450	1,523,450	39.8%	3,362,200	463,700
Materials & Supplies	1,469,700	1,025,199	444,501	30.2%	1,461,600	8,100
Services	6,351,100	3,513,704	2,837,396	44.7%	6,367,800	(16,700)
Transfer Payments/Grants	0	0	0	0.0%	50,000	(50,000)
Interdepartmental Charges	3,801,700	2,910,957	890,743	23.4%	3,858,300	(56,600)
Financial	100,000	2	99,998	100.0%	99,400	600
Infrastructure Funding	11,669,600	8,052,760	3,616,840	31.0%	12,459,600	(790,000)
Capital	163,000	78,800	84,200	51.7%	78,000	85,000
TOTAL EXPENDITURES	27,381,000	17,883,872	9,497,128	34.7%	27,736,800	(355,800)
REVENUES						
PIL's-Supplementaries-Local Improvements	24,200	15,590	8,610	35.6%	15,600	(8,600)
Federal/Provincial Grants	0	0	0	0.0%	3,900	3,900
Fees & Service Charges	1,632,500	1,241,269	391,231	24.0%	1,703,700	71,200
Transfer From Reserve & Reserve Funds	232,000	0	232,000	100.0%	941,200	709,200
Interdepartmental Recoveries	4,556,300	3,417,228	1,139,072	25.0%	4,581,800	25,500
Other Revenues	2,000	1,027	973	48.7%	2,000	0
TOTAL REVENUES	6,447,000	4,675,114	1,771,886	27.5%	7,248,200	801,200
WATER & WASTEWATER RATES	20,934,000	14,470,502	6,463,498	30.9%	20,973,500	39,500
TOTAL	0	1,261,744	(1,261,744)	0.0%	484,900	484,900

Projected Variance Explanation

Salaries & Benefits are forecasted under budget by \$463,700 due to gapping, staff turnover for a number of positions and less overtime required to date.

Materials & Supplies are under by \$8,100 driven by reduced concrete and inventory supply requirements of \$50,200 in 2020 from budget, higher hydro costs and gas costs at the recently expanded Waterford Wastewater Treatment Plant requiring significantly more usage than expected of \$102,100 is partially offset by reduced utility costs at various locations of \$56,600.

Services are forecasted over by \$17,200 driven by an unfavourable variance of \$204,600 in Taxes due to reassessed property values at 3 locations requiring backdated payments for the reassessed values, these supplemental taxes will be recognized in the Levy Forecast. Further, an unfavourable variance of \$190,300 is anticipated due to a 2019 monthly invoice for Veolia being received and expensed in 2020. Finally, an unfavourable variance forecast of \$99,300 within Maintenance and Repair Service for Port Dover Water Treatment Plant is expected as a result of a failure. These unfavourable variances are offset by favourable variances from a savings of \$104,300 under the Cambrium Contract as less work is expected to be done in 2020 than budgeted. SCADA Demand Support Services are forecasted to be \$132,400 lower than budgeted as less demand support, data backups were required and lower cost of Instrument Calibrations due to a new favourable contract. Additionally, the Water Source Protection Plan Consulting Services is forecasted under by \$80,800 as this has transitioned to the IUWS study Capital Project which is more all encompassing of the water needs within Norfolk. Seminars and Training is forecasted under budget by \$39,900 as a result of being unable to attend conferences and workshops due to cancellation from COVID-19. Finally, Maintenance & Repair Services within Delhi and Simcoe Water Treatment Plants is forecasted under budget by \$69,100 due to less service requirements expected in 2020.



SEPTEMBER 30, 2020 VARIANCE REPORT
WATER & WASTEWATER SUMMARY
DIVISION SUMMARY

Transfer Payment / Grants are forecasted over budget by \$50,000 as a result of an accounting for an estimated amount of development charges exemptions. These have not been budgeted in the past, however, in order for more transparency will be shown going forward and be included in the 2021 Rate Supporting Operating Budget. There is considerable uncertainty regarding forecasted amounts.

Interdepartmental Charges are forecasted over budget by \$56,600 driven by an increased recovery required to bring the Administration department to zero as a result of higher expenditures within this area of \$25,500 (this is directly offset by an increased Interdepartmental recovery surplus of \$25,500), this unfavourable variance is also driven by higher insurance charge back of \$28,500.

Infrastructure Funding forecasted over budget by \$790,000 which is the result of including the Development Charge debt costs, which has been included for transparency, and is offset by the Transfer from Reserves & Reserve Funds account. Going forward, both the expense and offsetting revenue will be shown within the budget.

Capital is forecasted under budget by \$85,000 due to the cancellation of two Capital Projects that were no longer required, a Pipe Crawler and the Building at Waterford Standpipe.

Fees & Service Charges are forecasted over budget by \$71,200 largely driven by increased revenue from leachate, \$164,000, as a result of estimated diminished volume from landfills not being realized, offset by lower than anticipated bulk water sales, \$91,100, due to the continued closure of the Port Dover bulk water station.

Transfer from Reserve and Reserves Funds are forecasted over budget by \$709,200 to show for transparency the transfer of Development Charge Reserve Funds to fund debt obligations of \$790,000, this is offset by reduced transfer requirement of \$80,800 for Water Source Protection Plan Consulting Services.

Water & Wastewater Rates are forecasted over budget by \$39,500. COVID-19 has seen higher consumption of Residential Water & Wastewater attributed to more users staying home during the pandemic, this increased residential usage is being offset by reduced Commercial consumption as business were closed or have had employees working from home due to COVID-19.



NORFOLK COUNTY SUMMARY
2020 Capital Status Report with Life-to-Date (LTD) Actuals

Item		Year Approved	Total Approved Budget (\$)	LTD Actual Expenditures (\$)	Expenditure Variance (\$)	Date Tender/PO Awarded mm-yy	Estimated Completion Date mm-yy	Project Status At Sept 30, 2020	Status Comments
Corporate									
<i>Corporate</i>									
1	4131801 Multi-Use Complex Development Costs	2018	1,200,000	3,469,610.62	2,269,610.62		Dec-20	Open	As per Council direction on September 22, 2020, the County's external legal service provider has initiated the County's right to sell back the property at 682 Ireland Road, Simcoe and to also request the return of the County's deposit monies for the property at 227 DeCou Road, Simcoe that the County holds a conditional Agreement and Purchase of Sale on, immediately and be completed within 90 days.
Total Corporate			1,200,000	3,469,610.62	2,269,610.62				
Total Corporate			1,200,000	3,469,610.62	2,269,610.62				
Requisitions from Boards & Agencies									
<i>Norfolk County Public Library</i>									
2	9132001 Library Materials	2020	316,000	176,340.06	(139,659.94)		Dec-20	Open	This is an annual project that will be completed by year end within budget.
3	9132002 Security & Technology for Libraries	2020	40,000	5,479.04	(34,520.96)		Dec-20	Open	This is an annual project that will be completed by year end within budget.
Total Norfolk County Public Library			356,000	181,819.10	(174,180.90)				
<i>Police Services</i>									
4	9432001 Speed Watch Signs	2020	47,000		(47,000.00)		Dec-20	Open	Currently in the process of purchasing the 2020 signs. Expected to be completed by year end within budget.
Total Police Services			47,000		(47,000.00)				
Total Requisitions from Boards & Agencies			403,000	181,819.10	(221,180.90)				
Office of the CAO									
<i>Office of the CAO</i>									
5	2132001 Lean Process Review - Modernization Funding	2020	150,000		(150,000.00)		Jan-21	Open	RFP has been drafted and will be issued to the market in November, anticipating at this point in time to remain within budget.
6	2132002 Forestry Farm Gas Well Engineering Study	2020	140,000		(140,000.00)		Dec-20	Open	Working with purchasing to complete RFP for study. Expected to be completed by the end of the year within budget.
7	2132003 Parking Study - Long Point/Turkey Point/Port Dover	2020	65,000		(65,000.00)		Dec-20	Open	Working with purchasing to complete RFP for study. Expected to be completed by the end of the year within budget.
Total Office of the CAO			355,000		(355,000.00)				
Total Office of the CAO			355,000		(355,000.00)				
Corporate Services									
<i>Corporate Support Services</i>									
8	3331802 Accessible Podium	2020	5,000		(5,000.00)		Dec-20	Open	Currently in the process of sourcing a podium with Purchasing staff. Anticipated to be within budget.
Total Corporate Support Services			5,000	0.00	(5,000.00)				



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Item		Year Approved	Total Approved Budget (\$)	LTD Actual Expenditures (\$)	Expenditure Variance (\$)	Date Tender/PO Awarded mm-yy	Estimated Completion Date mm-yy	Project Status At Sept 30, 2020	Status Comments
Information Technology									
9	3431802 Fibre Connectivity to Norfolk County Buildings	2018	601,000	9,819.93	(591,180.07)		Dec-20	Open	Connections were delayed however have since been installed. The final connection to the County network has not been installed yet. Expected to be completed and fully invoiced by the end of the year. Anticipated to be within budget.
10	3431904 Community Web Portal-Bldg By-Law Dev Eng & Planning	2020	60,000	27,286.60	(32,713.40)		Feb-21	Open	In the process mapping stage, with a plan to begin validation in November. Assuming no further delays, end user training would begin in December 2020 or January 2021, with go live planned for February 2021. Anticipated to be within budget.
11	3432001 Information Technology Replacement Program	2020	435,000	371,655.04	(63,344.96)		Dec-20	Open	This is an annual project that will be completed by year end within budget.
12	3432002 IT Digitalization Projects - Modernization Funding	2020	60,000		(60,000.00)		Dec-21	Open	Virtual City Hall and Paymentus integration have been purchased, awaiting kickoff meeting. Go live date expected to occur in 2021. Anticipated to remain within budget.
Total Information Technology			1,156,000	408,761.57	(747,238.43)				
Financial Services									
13	4132002 Financial Sustainability Study	2020	100,000		(100,000.00)		Dec-21	Open	Currently Norfolk County has undertaken a Rate Sustainability Review and Development Charges Study which have been budgeted separately. Due to COVID-19 and the need to realign financial resources this initiative is on hold and will be reassessed once both have been completed.
14	4132003 Development Charges Study	2020	75,000		(75,000.00)		Aug-21	Open	A memo was sent to Council indicating the DC Study will be targeting a Q1 2021 start date due to delays from the provincial government decision on Community Benefit Charge legislation.
15	4132102 Water & Wastewater Rate Study	2020	70,000		(70,000.00)		Oct-20	Open	Study has been completed and was presented to the Budget Committee on October 13th within report CS 20-28. The cost of the study has been quoted at \$51,000, inclusive of HST.
Total Financial Services			245,000	0.00	(245,000.00)				
Total Corporate Services			1,406,000	408,761.57	(997,238.43)				
Public Works									
Public Works Admin									
16	5132001 Contract Administration Software - Modernization Funding	2020	25,000		(25,000.00)		Dec-20	Open	Currently in process with expected implementation for late 2020. Delayed due to COVID-19 requiring focus to shift to other priority projects.
Total Public Works Admin			25,000		(25,000.00)				
Public Works Administration Services									
17	5431610 Tandem Axle Truck Replacement- T345	2016	260,000		(260,000.00)	Oct-19	Jun-21	Open	As per Council report PW 19-67, 4 Tandem Axle trucks have been purchased with one tender. Due to COVID-19 and production issues, the manufacturer has indicated delivery of trucks will occur one at a time over the course of several months as opposed to all at once. Tendered within budget.
18	5431721 One Ton Truck - T494	2017	55,000		(55,000.00)	May-20	Dec-20	Open	Tendered 3 trucks instead of 4 that were budgeted, overall within budget. Due to production delays, vehicles have not been received at this time but are expected by year end.
19	5431835 Tandem Axle Truck Replacement	2018	315,000		(315,000.00)	Oct-19	Jun-21	Open	As per Council report PW 19-67, 4 Tandem Axle trucks have been purchased with one tender. Due to COVID-19 and production issues, the manufacturer has indicated delivery of trucks will occur one at a time over the course of several months as opposed to all at once. Tendered within budget.
20	5431836 Tandem Axle Truck Replacement	2018	315,000		(315,000.00)	Oct-19	Jun-21	Open	As per Council report PW 19-67, 4 Tandem Axle trucks have been purchased with one tender. Due to COVID-19 and production issues, the manufacturer has indicated delivery of trucks will occur one at a time over the course of several months as opposed to all at once. Tendered within budget.



NORFOLK COUNTY SUMMARY
2020 Capital Status Report with Life-to-Date (LTD) Actuals

Item		Year Approved	Total Approved Budget (\$)	LTD Actual Expenditures (\$)	Expenditure Variance (\$)	Date Tender/PO Awarded mm-yy	Estimated Completion Date mm-yy	Project Status At Sept 30, 2020	Status Comments
21	5431904 2019 One Ton Truck Replacement	2019	80,000		(80,000.00)	May-20	Dec-20	Open	Tendered 3 trucks instead of 4 that were budgeted, overall within budget. Due to production delays, vehicles have not been received at this time but are expected by year end.
22	5431905 Flusher/Vacuum Replacement - T810	2020	580,000		(580,000.00)		Jul-21	Open	Tender to be completed in October, delayed due to working out specifications of machine. If tender is approved, delivery is expected mid 2021 at the earliest.
23	5431907 Single Axle Truck Replacement Program	2020	350,000		(350,000.00)	Jun-20	Jun-21	Open	Per CS 20-01, 4 Single Axle Trucks purchased with one tender for total amount of \$1,128,000. Overall expected to be within budget. Due to production delays, vehicles expected to be received individually over time into mid 2021.
24	5431908 Single Axle Truck Replacement Program	2020	350,000		(350,000.00)	Jun-20	Jun-21	Open	Per CS 20-01, 4 Single Axle Trucks purchased with one tender for total amount of \$1,128,000. Overall expected to be within budget. Due to production delays, vehicles expected to be received individually over time into mid 2021.
25	5431912 2019 One Ton Truck Replacement	2019	80,000		(80,000.00)	May-20	Dec-20	Open	Tendered 3 trucks instead of 4 that were budgeted, overall within budget. Due to production delays, vehicles have not been received at this time but are expected by year end.
26	5431913 2019 One Ton Truck Replacement	2019	80,000		(80,000.00)	May-20	Dec-20	Open	Tendered 3 trucks instead of 4 that were budgeted, overall within budget. Due to production delays, vehicles have not been received at this time but are expected by year end.
27	5431914 Loader - L061	2020	200,000		(200,000.00)	Sep-20	Dec-20	Open	PO awarded, expected invoice/delivery in next 4 to 6 weeks within budget.
28	5432002 Mower Replacement - M514	2020	20,000		(20,000.00)		Dec-20	Open	Expected to be tendered along with 5432027 in October with delivery by year end within budget.
29	5432005 3/4 Ton Van Replacement - V013	2020	60,000		(60,000.00)	Aug-20	Dec-20	Open	Tender awarded in August along with project 5432050 within budget. Delivery is expected by year end.
30	5432027 Mower Replacement - M586	2020	20,000		(20,000.00)		Oct-20	Open	Expected to be tendered along with project 5432002 in October with delivery by year end within budget.
31	5432050 3/4 Ton Van Replacement - V051	2020	60,000		(60,000.00)	Aug-20	Dec-20	Open	Tender awarded in August along with project 5432005 within budget. Delivery is expected by year end.
32	5432054 Tandem Axle Truck Replacement Program	2020	400,000		(400,000.00)	Aug-20	Jun-21	Open	Per CS 20-22, 3 Tandem Axle Trucks purchased with one tender, overall within budget. Due to production delays, vehicles expected to be received individually over time into mid 2021.
33	5432055 Tandem Axle Truck Replacement Program	2020	400,000		(400,000.00)	Aug-20	Jun-21	Open	Per CS 20-22, 3 Tandem Axle Trucks purchased with one tender, overall within budget. Due to production delays, vehicles expected to be received individually over time into mid 2021.
34	5432056 Tandem Axle Truck Replacement Program	2020	400,000		(400,000.00)	Aug-20	Jun-21	Open	Per CS 20-22, 3 Tandem Axle Trucks purchased with one tender, overall within budget. Due to production delays, vehicles expected to be received individually over time into mid 2021.
35	5432057 Pickup Truck Replacement Program	2020	41,000		(41,000.00)	Mar-20	Dec-20	Open	Currently working with supplier on award/delivery due to COVID issues, still expected for year end within budget.
36	5432058 Pickup Truck Replacement Program	2020	41,000		(41,000.00)	Mar-20	Dec-20	Open	Currently working with supplier on award/delivery due to COVID issues, still expected for year end within budget.
37	5432059 Pickup Truck Replacement Program	2020	41,000		(41,000.00)	Mar-20	Dec-20	Open	Currently working with supplier on award/delivery due to COVID issues, still expected for year end within budget.
38	5432060 Pickup Truck Replacement Program	2020	41,000		(41,000.00)	Mar-20	Dec-20	Open	Currently working with supplier on award/delivery due to COVID issues, still expected for year end within budget.
39	5432061 Pickup Truck Replacement Program	2020	41,000		(41,000.00)	Mar-20	Dec-20	Open	Currently working with supplier on award/delivery due to COVID issues, still expected for year end within budget.
40	5432062 Pickup Truck Replacement Program	2020	41,000		(41,000.00)	Mar-20	Dec-20	Open	Currently working with supplier on award/delivery due to COVID issues, still expected for year end within budget.
41	5432064 Replacement of Automatic Vehicle Locating System	2020	100,000	38,923.20	(61,076.80)	Aug-20	Jul-21	Open	Per PW 20-45, portion of budget was reallocated for EMS AVL system which is complete, remaining budget will be used on analysis to expand the program to remaining Fleet inventory.



NORFOLK COUNTY SUMMARY
2020 Capital Status Report with Life-to-Date (LTD) Actuals

<i>Item</i>		Year Approved	Total Approved Budget (\$)	LTD Actual Expenditures (\$)	Expenditure Variance (\$)	Date Tender/PO Awarded mm-yy	Estimated Completion Date mm-yy	Project Status At Sept 30, 2020	Status Comments
42	5432065 By-Law Vehicle Option 16 # 1	2020	21,000		(21,000.00)		Apr-21	Open	Purchasing staff went to market in Spring 2020 for the purchase of these vehicles and were not able to secure pricing that met the budget amount for the vehicle specs required. Purchasing is working in collaboration with Finance and Public Works staff to explore lease vs purchase benefits and potential Fleet Management opportunities that may be available. For purchase options, it is anticipated that we will be in a more favourable market in Spring 2021. Projects 5432065, 5432066, and 5432067 are related and share the same status.
43	5432066 By-Law Vehicle Option 16 # 2	2020	21,000		(21,000.00)		Apr-21	Open	Projects 5432065, 5432066, and 5432067 are related and share the same status. Please refer to project 5432065 for full comments.
44	5432067 By-Law Vehicle Option 16 # 3	2020	21,000		(21,000.00)		Apr-21	Open	Projects 5432065, 5432066, and 5432067 are related and share the same status. Please refer to project 5432065 for full comments.
45	5432102 Backhoe Replacement - B091	2020	150,000		(150,000.00)	May-20	Oct-20	Open	Tender has been awarded, waiting on final part to be installed on machine. Delivery expected by end of October within budget.
46	5432135 2019 Tandem Axle Truck Replacement	2019	322,000		(322,000.00)	Oct-19	Jun-21	Open	As per Council report PW 19-67, 4 Tandem Axle trucks have been purchased with one tender. Due to COVID-19 and production issues, the manufacturer has indicated delivery of trucks will occur one at a time over the course of several months as opposed to all at once. Tendered within budget.
47	5432223 2019 Tandem Axle Truck Replacement	2019	322,000		(322,000.00)	Jun-20	Dec-20	Open	Per PW 19-67, scope changed to single axle snow plow replacements. Per CS 20-01, 4 Single Axle Trucks purchased with one tender for total amount of \$1,128,000. Overall expected to be within budget. Due to production delays, vehicles expected to be received individually over time into mid 2021.
48	5432224 2019 Tandem Axle Truck Replacement	2019	322,000		(322,000.00)	Jun-20	Dec-20	Open	Per PW 19-67, scope changed to single axle snow plow replacements. Per CS 20-01, 4 Single Axle Trucks purchased with one tender for total amount of \$1,128,000. Overall expected to be within budget. Due to production delays, vehicles expected to be received individually over time into mid 2021.
49	5432501 Loader/Broom/Forks - L072	2020	200,000		(200,000.00)	Sep-20	Dec-20	Open	PO awarded, expected invoice/delivery in next 4 to 6 weeks within budget.
50	5432502 Loader/Broom/Forks - L073	2020	200,000		(200,000.00)	Sep-20	Dec-20	Open	PO awarded, expected invoice/delivery in next 4 to 6 weeks within budget.
	Total Public Works Administration Services		5,950,000	38,923.20	(5,911,076.80)				



NORFOLK COUNTY SUMMARY
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Item		Year Approved	Total Approved Budget (\$)	LTD Actual Expenditures (\$)	Expenditure Variance (\$)	Date Tender/PO Awarded mm-yy	Estimated Completion Date mm-yy	Project Status At Sept 30, 2020	Status Comments
Engineering									
51	5531411 Misner Dam Rehabilitation	2019	2,300,000	1,371,307.18	(928,692.82)	Oct-19	Nov-21	Open	Construction commenced June 2020. Due to the discovery of voids in the bedrock, project will require additional construction costs that may impact savings/contingency being realized in initial tender. Should additional budgetary requirement be needed this will be brought forward in a Future Council Report.
52	5531452 Structure 984503 - Big Creek Bailey Bridge	2012	1,800,000	149,142.77	(1,650,857.23)	Jan-15		Open	A report to Council may be required to communicate outcome of Part II orders as well as convey potential increased budget requirements to determine direction on future of project.
53	5531512 Old Hill Road - Cedar Dr. to Front Road, Turkey Point	2015	950,000	27,876.67	(922,123.33)	Aug-16		Open	A report to Council will be provided in early 2021 to address drainage issues and potential mitigation measures. Project on hold pending report.
54	5531525 Structure D00013-Sideroad Lot 22 Bridge (LaSalette)	2020	1,723,000	800,060.42	(922,939.58)	Feb-20	Nov-20	Open	Per PW 20-20, tender awarded with budget amended by \$158,000 expected to be completed within amended budget.
55	5531610 Watermain Replacement Lynn Park Subdivision Port Dover	2017	2,192,000	1,924,975.72	(267,024.28)	May-20	Nov-20	Open	Work completed, waiting on final invoices. Project to be closed at Year End Status Report within budget.
56	5531612 Second Ave - Norfolk St to Hunt St, Simcoe - Road Reconstruction	2017	3,835,000	3,722,204.14	(112,795.86)	Apr-19	Jun-20	Closed	Recommendation is to close project.
57	5531615 Kent Street - Robinson St to Colborne St, Simcoe - Road Reconstruction	2017	2,605,000	1,098,740.25	(1,506,259.75)	Jan-20	Dec-20	Open	Construction ongoing, expected to be within budget.
58	5531704 Asphalt Resurfacing - Long Point Causeway - Road Reconstruction	2017	6,333,000	418,212.60	(5,914,787.40)	Jul-17	Oct-22	Open	Project tentively expected to start in 2022 after completion of Long Point Causeway Bridge replacement.
59	5531715 St. Andrew St - Chapman to McNab, Pt Dover-Rd Reconstruction	2017	160,000	40,196.47	(119,803.53)	May-17	Sep-21	Open	Engineering on hold as construction portion of project moved to 2022 as per 2021 Proposed Capital Plan. Total budget of \$1,770,000.
60	5531719 Structure 985901 - Long Point Causeway Bridge	2018	8,238,000	720,840.79	(7,517,159.21)	Aug-20	Dec-21	Open	Per CS 20-22, Construction tender awarded and budget increased by \$1,295,000. Permitting is progressing. Report to be presented to Council in November to increase engineering fees and request Council direction on award of tender.
61	5531803 Asphalt Resurfacing - Thompson Road East	2018	1,780,000	993,516.90	(786,483.10)	May-20	Nov-20	Open	Construction complete, was tendered along with 5532003 and 5532004. Waiting on receipt of final invoices. Project to be closed at next Status Report within budget.
62	5531806 Crysler - Maple to Main, Delhi	2018	745,000	450,846.46	(294,153.54)	Apr-20	Nov-20	Open	Per PW 20-18, awarded with project 5531810, budget amendment increase of \$200,000. Expected to be completed within revised budget.
63	5531808 Tyrell Street - Beckett to King, Simcoe	2020	300,000	15,214.07	(284,785.93)	Aug-20	Oct-21	Open	Engineering ongoing, with Construction tender expected for early 2021. Total budget of \$2,328,000.
64	5531810 Maple Avenue - Imperial St to Crysler St, Delhi	2018	713,000	411,298.90	(301,701.10)	Apr-20	Nov-20	Open	Per PW 20-18, awarded with project 5531806, budget amendment increase of \$198,000. Expected to be completed within revised budget.
65	5531813 College Street Area Reconstruction - Waterford Phase 1 of 2	2018	3,883,000	3,289,249.03	(593,750.97)	Jun-19	Nov-20	Open	Construction complete, waiting on receipt of final invoices. Project to be closed at next Status Report within revised budget amount per PW 19-47.
66	5531828 South Drive - John St to Queen St, Simcoe	2019	170,000	57,599.40	(112,400.60)	Apr-20	Nov-21	Open	Engineering ongoing with Construction budget moved to 2022 per 2021 Proposed Capital Plan. Total budget of \$2,570,000.
67	5531830 Don Jon Blvd - Hwy 6 to Jaylin Cres, Port Dover	2019	2,580,000	91,782.25	(2,488,217.75)	Feb-19	Sep-21	Open	Construction tender expected for closing in November with Spring 2021 start.
68	5531837 Holden Ave - Beckett to West Street, Simcoe	2017	2,122,000	2,135,545.67	13,545.67	Jan-19	Sep-20	Open	Construction is complete, waiting on receipt of final invoices. Project to be closed at next Status Report. Over budget due to ground water conditions as noted in prior Status Report. Recommendation for additional funding to be provided when project closes.
69	5531840 Factory Alley Storm Sewer	2018	100,000	7,025.23	(92,974.77)	Aug-18	Dec-21	Open	Staff have completed further investigations and will recommend the establishment of an easement in a future report to Council. Construction will commence once the easement is complete.



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70	5531902 Structure 010107 - Gilbert Road Culvert	2019	725,000	35,634.36	(689,365.64)	Feb-19	Sep-21	Open	A report to Council will be provided in early 2021 to address the status and preferred direction of this project.
71	5531905 Bellevue Ave - Foster to Tyrell, Simcoe	2020	70,000	15,172.82	(54,827.18)	Aug-20	Oct-21	Open	Engineering ongoing with Construction planned for 2021. Total budget of \$544,000.
72	5531906 Ann Street - Main to East, Delhi	2019	185,000	38,755.16	(146,244.84)	Nov-19	Dec-21	Open	Engineering ongoing with Construction planned for 2021. Total budget of \$1,591,000.
73	5531907 Lynn St-Chapman St E to Bridge St, Port Dover	2019	50,000		(50,000.00)			Open	Engineering is on hold due to developer coming forward to purchase the street, which would require no additional County resources should the transaction take place.
74	5531909 College St Area Reconstruction - Waterford Phase 2 of 2	2019	4,030,000	50,843.69	(3,979,156.31)	May-20	Oct-21	Open	Per ECS 20-10, tender awarded, construction began September 2021. Expected to be within budget.
75	5531925 Structure 002501 - N Fertilizer Road Culvert	2020	582,000	31,650.90	(550,349.10)	May-20	Oct-20	Open	Construction ongoing, expected to be within revised budget per ECS 20-09.
76	5531926 Summit Circle Storm Sewer	2019	136,000	130,270.47	(5,729.53)	Nov-19	Jun-20	Closed	Recommendation is to close project.
77	5531928 2019 Bridge Sustainability Program	2019	600,000	87,994.88	(512,005.12)	Jan-20	Nov-20	Open	Construction ongoing, expected to be within combined budget as per PW 20-07.
78	5531930 Swimming Pool Road Culvert Replacement	2019	700,000	587,504.55	(112,495.45)	Aug-19	Jun-20	Closed	Project came in under budget due to favourable tender. Recommendation is to close project.
79	5532003 Asphalt Resurfacing-NC Rd 23, Col Talbot Rd to NC 60	2020	4,154,000	2,926,016.85	(1,227,983.15)	May-20	Nov-20	Open	Construction complete, was tendered along with 5532003 and 5532004, waiting on receipt of final invoices. Project to be closed at next Status Report within budget.
80	5532004 Asphalt Resurfacing - Norfolk County Road 45	2020	2,015,000	1,372,924.68	(642,075.32)	May-20	Nov-20	Open	Construction complete, was tendered along with 5532003 and 5532004, waiting on receipt of final invoices. Project to be closed at next Status Report within budget.
81	5532007 Eagle Street - Norfolk Ave to Main St, Delhi	2020	50,000		(50,000.00)		Dec-23	Open	Construction moved to 2023 per 2021 Proposed Capital Plan, engineering expected to be tendered in early 2021.
82	5532008 Norfolk Avenue - Western to Eagle, Delhi	2020	85,000		(85,000.00)		Dec-23	Open	Construction moved to 2023 per 2021 Proposed Capital Plan, engineering expected to be tendered in early 2021.
83	5532020 Sidewalks & Walkways Reconstruction	2020	150,000	130,187.37	(19,812.63)	Jun-20	Sep-20	Open	Work completed, waiting on receipt of final invoices. Project to be closed at Year End Status Report within budget.
84	5532022 Structure 981602-Big Creek Bridge (Forestry Farm Rd)	2019	1,849,000	639,769.40	(1,209,230.60)	May-20	Nov-20	Open	Construction ongoing, expected to be within budget.
85	5532024 Structure 000014 - Queensway Bridge	2019	3,860,000	182,242.33	(3,677,757.67)	Aug-19	Mar-22	Open	Engineering ongoing, with Construction tender expected for January 2021.
86	5532026 King Street (Hwy 3) - James St. to Mill St., Delhi	2018	3,975,000	3,951,809.05	(23,190.95)	Jun-19	Nov-20	Open	Majority of construction complete. Minor deficiency work still remains. Project will be slightly over budget as some remaining invoices yet to be received.
87	5532027 Haldimand Road 74 Forest Park Drive	2020	225,000		(225,000.00)	Apr-20	Aug-20	Open	Project completed. Based on discussions with Haldimand, shared project is over budget by \$15,000 awaiting receipt of invoice.
88	5532031 Baynor South Bridge	2020	325,000		(325,000.00)	May-20	Sep-20	Open	Project complete. Based on discussions with Bayham staff, expected to be within budget. Awaiting receipt of final invoice from Bayham.
89	5532032 Structure 000023 - Cedar Street Culvert	2020	237,000	114,056.19	(122,943.81)	Apr-20	Nov-20	Open	Construction ongoing, expected to be completed within revised budget per ECS 20-09.
90	5532035 Storm Water Management Survey	2020	40,000		(40,000.00)		Jun-21	Open	Quotation expected by year end with work to be done in mid 2021.
91	5532115 Structure 987404 - County Line	2020	89,000	27,669.38	(61,330.62)	Mar-20	Nov-21	Open	Engineering ongoing with Construction tender expected in December for 2021 Construction start. Total budget of \$538,000.
92	5532215 Structure 970502-Black Creek Culvert (Cockshutt Rd)	2020	67,000	6,314.20	(60,685.80)	Apr-20	Nov-21	Open	Engineering ongoing with Construction tender expected in December for 2021 Construction start. Total budget of \$678,000.
93	5532219 Structure 010052 - Lot 9 Concession 8 Road Bridge	2020	88,000	23,290.82	(64,709.18)	Mar-20	Nov-21	Open	Engineering ongoing with Construction tender expected in December for 2021 Construction start. Total budget of \$692,000.



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94	5532220 Structure 983701 - Swimming Pool Road Bridge	2020	123,000	22,207.71	(100,792.29)	Mar-20	Nov-21	Open	Engineering ongoing, construction has been moved to 2022 per 2021 Proposed Capital Plan. Total budget of \$1,506,000.
95	5532222 Evergreen Hill Rd - Queen St to Norfolk St, Simcoe	2018	500,000	76,642.23	(423,357.77)	Jun-18	Nov-22	Open	Under design, construction is anticipated to begin in 2022 with total budgeted amount of \$3,618,000.
96	5532501 James Street - King to Argyle, Delhi	2019	2,795,000	71,838.49	(2,723,161.51)	Oct-19	Nov-21	Open	Engineering ongoing. Construction to be tendered in Jan 2021, budget may not be sufficient but will be determine once construction tenders closed.
97	5532507 Union Street - Queen to Norfolk Street, Simcoe	2020	350,000	60,620.24	(289,379.76)	Apr-20	Oct-21	Open	Engineering ongoing, construction scheduled for 2021 with total budget of \$3,000,000
Total Engineering			70,584,000	28,309,050.69	(42,274,949.31)				
Facilities									
98	5331901 Delhi Admin Buildings Fire Separation Repairs	2019	300,000	201,061.00	(98,939.00)	May-19	Mar-20	Open	Project completed, waiting on final invoice (approximately \$30,000), will be within budget.
99	5331906 Generator Replacement Program - Gilbertson Administration Building	2019	60,000		(60,000.00)	Oct-19	Dec-20	Open	Installation expected to start in October, with completion by year end. Original tender for replacement came significantly over budget. Re-evaluated to only replace fuel tank, expected to be within current budget.
100	5331910 Soil Remediation Norfolk County Garage & Woodlot	2019	7,901,000	4,722,885.02	(3,178,114.98)		Dec-24	Open	System now installed to remediate soil, expected to take an additional 3-4 years.
101	5332007 Interior LED Lighting Retrofits	2020	500,000		(500,000.00)	Apr-20	Dec-20	Open	Working with purchasing on bid results, work to commence once issues have been resolved.
102	5332012 Waterford Library - Attic Repairs	2020	30,000	1,922.96	(28,077.04)		Dec-20	Open	Currently out for quotes, with work expected to be completed by end of year within budget.
103	5332013 Langton Community Centre - Exterior Repairs	2020	120,000		(120,000.00)		Sep-21	Open	Work still required, no longer on hold. Project to be tendered in early 2021.
104	5332018 Generator - Central Roads Facility	2020	10,000		(10,000.00)		Dec-20	Open	Out for quote, with expected closure and installation by year end within budget.
105	5332023 Replace CO & NO2 Detection System-Ctld Operation Bldg	2020	12,000		(12,000.00)		Dec-20	Open	Still completing final purchasing process with completion expected by year end within budget.
106	5332031 Fire Separation Repairs - Waterford Community Centre	2020	15,000	1,740.10	(13,259.90)		Dec-20	Open	Out for quote, with expected closure and installation by year end.
107	5332032 Structural Assessments	2020	40,000		(40,000.00)		Dec-20	Open	Project complete, waiting on receipt of invoices to process, to be closed at next Status Report. Project was reduced for COVID cost containment measures and further saving realized from lower bid.
108	5332041 Pt Dover Harbour Museum Fire Separations Repairs	2020	15,000		(15,000.00)			No Longer Required	Project combined with HVAC replacement, 8332108, within 2021 Proposed Capital Plan. Recommendation is to cancel project.
109	5332044 Generator Replacement - Fire Stn #4 - Teeterville	2020	8,000		(8,000.00)		Dec-20	Open	Out for quote, with expected closure and installation by year end within budget.
110	5332112 Generator Replacement - EMS Base #5 Delhi	2020	7,000		(7,000.00)		Dec-20	Open	Out for quote, with expected closure and installation by year end within budget.
111	7431810 Fire Alarm Systems - Stations 2-11	2018	50,000	21,233.59	(28,766.41)		Dec-20	Open	Deficiencies from previous status report are still being reviewed to confirm all outstanding work has been completed. Project expected to be closed at the next status report upon confirmation within budget.
112	7531808 Base Replacement - EMS Base #3 Waterford	2018	950,000	158,536.84	(791,463.16)			Open	Project currently on hold pending Fire/EMS optimization study and will be reviewed further during the 2021 Capital Plan.
Total Facilities			10,018,000	5,107,379.51	(4,910,620.49)				



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Roads									
113	5331919 Roof Replacement - Courtland Operations Yard	2019	140,000	3,673.54	(136,326.46)	Oct-19	Nov-20	Open	Work expected to start in October within budget.
114	5631711 Street Lighting	2017	30,000	12,416.85	(17,583.15)		Dec-20	Open	Work still ongoing, delays due Hydro One approval timelines. Expected to be completed within budget.
115	5631912 Sand/Salt Storage Facility Roads West Yard	2019	300,000		(300,000.00)		Aug-21	Open	Due to staffing turnover there was a delay in issuing tender, which is now expected for late 2020 and tendered with project 5632011. Expected completion in late Summer 2021.
116	5632003 Urban Street Resurfacing Program	2020	379,000	291,424.74	(87,575.26)	May-20	Oct-20	Open	Annual program, expected to be within budget. Awaiting receipt of invoice. Project to be closed at next status report.
117	5632004 Surface Treatment Program	2020	2,877,000	1,448,332.92	(1,428,667.08)	Mar-20	Oct-20	Open	Annual program, expected to be within budget. Awaiting receipt of invoice. Project to be closed at next status report.
118	5632005 Retaining Walls	2020	62,000	1,383.94	(60,616.06)		Dec-20	Open	Annual program with no planned major repairs to assist with budget/reserve savings at year end. Will be left open until year end for minor/emergency repairs. Expected to be within budget.
119	5632009 Traffic Controller Program	2020	52,000		(52,000.00)		Dec-20	Open	Annual program with no planned major repairs to assist with budget/reserve savings at year end. Will be left open until year end for minor/emergency repairs. Expected to be within budget.
120	5632010 Material Storage Dome Reshingling - Dundurn Dome	2020	30,000	47,974.75	17,974.75	May-20	May-20	Closed	Dome was in significantly worse condition than anticipated, originally just reshingle but required additional roof sheeting replacement causing project to go over budget. Recommendation is to close project and fund variance from Roads Operations
121	5632011 Salt Dome Courtland Yard	2020	300,000	16,956.28	(283,043.72)		Aug-21	Open	Due to staffing turnover there was a delay in issuing tender, which is now expected for late 2020 and tendered with project 5632011. Expected completion in late Summer 2021.
	Total Roads		4,170,000	1,822,163.02	(2,347,836.98)				
Waste Management									
122	5731417 S Walsingham Transfer Station Storm Water Retention Project	2014	100,000	20,021.28	(79,978.72)			Open	Still waiting comments back from ministry for latest annual report. If no requirements within this report, project can be closed.
123	5731503 Tom Howe - Final Grading & Seeding	2015	200,000	102,337.43	(97,662.57)			Open	This project is overseen by Haldimand. Scale house removal and driveway relocation has been tendered. Project still ongoing.
124	5731508 Canborough - Cell 1 Closure	2015	171,000	23,453.02	(147,546.98)			Open	This project is overseen by Haldimand and is still ongoing.
125	5731609 South Walsingham Transfer Station Site Transition	2016	773,000	655,962.20	(117,037.80)	May-20	Dec-20	Open	Paving to be completed in October with cameras to be installed by end of 2020 to complete the project. Will be completed within budget.
126	5731610 Simcoe Transfer Station Site Transition	2016	3,625,000	1,283,552.51	(2,341,447.49)	Jun-16	Dec-20	Open	Installation of cameras to be completed in 2020 then project can be closed. As noted in prior Status Report, significant savings is a result of uncertainty of timeframe for organics. New project will be added back into forecast if/when it is required.
127	5731611 Tom Howe - Leachate Transfer Station Upgrade	2016	226,000	32,465.43	(193,534.57)			Open	This project is overseen by Haldimand and is still ongoing.
128	5731709 Tom Howe Landfill Tire Fire Cell Leachate Collection	2017	141,000		(141,000.00)			Open	This project is overseen by Haldimand and is still ongoing.
129	5731813 Closed Site Monitoring Program - Delhi Expanded Monitoring	2018	55,000		(55,000.00)			No Longer Required	Ministry has not commented on this site on the 2018 Annual Report, An operating budget for monitoring of various locations will be included in the 2021 Levy Operating Budget. Recommendation is to cancel project.
130	5731907 South Walsingham Scale Replacement	2020	120,000		(120,000.00)		Jun-21	Open	Project was slightly delayed due to COVID, tender expected by end of 2020 with Spring 2021 installation to be tendered with MRF Scale replacement.



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131	5731910 Tom Howe Landfill Gas Flare-Variable Frequency Drive	2020	9,000		(9,000.00)			Open	This project is overseen by Haldimand and is still ongoing.
132	5732008 Scale Replacement MRF	2020	200,000		(200,000.00)		Jun-21	Open	Project was slightly delayed due to COVID, tender expected by end of 2020 with Spring 2021 installation to be tendered with South Walsingham Scale Replacement
133	5732009 MRF Lighting Replacement	2020	20,000		(20,000.00)		Dec-20	Open	Expected to be completed by year end within budget.
134	5732109 Tom Howe Landfill - SCADA - Software	2020	13,000		(13,000.00)			Open	This project is overseen by Haldimand and is still ongoing.
135	5732208 Tom Howe Air Compressor	2020	11,000	12,893.87	1,893.87		Aug-20	Closed	Invoice received for work completed in August. Slightly over budget. Recommendation is to close project and fund the variance from the Solid Waste Reserve.
Total Waste Management			5,664,000	2,130,685.74	(3,533,314.26)				
Total Public Works			96,411,000	37,408,202.16	(59,002,797.84)				
Health & Social Services									
<i>HSS Administration</i>									
136	6132001 Determinates of Health - Modernization Funding	2020	65,000		(65,000.00)		Dec-21	Open	Project has been delayed due to COVID-19. Anticipate starting in late 2020 with a completion date in 2021. A report will be presented to Council to provide an update on the project. Anticipate to be within budget.
Total HSS Administration			65,000		(65,000.00)				
<i>Haldimand Norfolk Health Unit</i>									
137	6532001 Dental Operatory and Upgrades - Gilbertson Office	2020	300,000		(300,000.00)	Oct-20	Mar-21	Open	Ministry of Health funded project required to be completed by March 31, 2021. Report was presented to the Board of Health on November 3rd with regards to the approved budget.
138	6532002 Operatory and Dental Suite - Dunnville Office	2020	323,000		(323,000.00)		Mar-21	Open	Ministry of Health funded project required to be completed by March 31, 2021. Per Haldimand County, the project is nearly complete. Haldimand County will be reimbursed up to the Ministry approved allocation based on project expenditures.
Total Haldimand Norfolk Health Unit			623,000		(623,000.00)				
<i>Norview Lodge</i>									
139	6331401 2014 Documentation System Upgrades	2014	72,000	64,902.62	(7,097.38)	Jan-15	Sep-20	Closed	Resident Wander Alert system purchased September 29, 2019; installed on August 24, 2020. Recommendation is to close project.
140	6331820 Commercial Convection Oven (2)	2020	30,000	14,002.00	(15,998.00)	Jan-20	Sep-20	Closed	Installed on August 10; completed on August 31. Budgeted for two however only one was required to be replaced as the other is still in good standing. Recommendation is to close project.
141	6332004 Slings (31)	2020	26,000		(26,000.00)		Dec-20	Open	Due to ongoing COVID-19 restrictions and sling shortages, vendor will complete the sling audit in December after which the purchase can be made. Anticipated to be within budget.
Total Norview Lodge			128,000	78,904.62	(49,095.38)				
Total Health & Social Services			816,000	78,904.62	(737,095.38)				



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Community & Emergency Services									
<i>CSD Administration</i>									
142	7131502 Dover Wharf Public Boardwalk Agreement	2015	150,000		(150,000.00)		Dec-20	Open	Agreement is with a developer who has experienced delays. NC will pay their portion of project to the developer upon completion which is expected to be by Dec 31, 2020. No change since May 31 CSR.
Total CSD Administration			150,000	0.00	(150,000.00)				
<i>Administrative & Client Services</i>									
143	7131703 Ride Norfolk Bus Stop Improvements	2017	116,000	107,297.68	(8,702.32)		Sep-20	Closed	PTIF Funding allocation - Final report and grant claim submitted in September 2020. Extension provided on final reporting but not on additional spending, therefore all project spending complete as of March 31, 2020. All major work related to the project is complete and is under budget due to refraining from installing garbage/recycling containers at the request of PR staff. Recommendation is to close project.
144	3331803 Ride Norfolk Accessible Service	2018	20,000	9,423.01	(10,576.99)		Mar-21	Open	New fare boxes that make it safer & more accountable for both the rider and driver have been acquired & installed. Continue to work with neighbouring municipalities (through SCOR Region & the new intercommunity transportation team - SCT) on joint venture for automation audio/visual, automated fare system and GPS tracking. Group is expected to review a variety of different systems and are expecting to issue a tender/RFP by the end of 2020 if conditions permit.
Total Administrative & Client Services			136,000	116,720.69	(19,279.31)				
<i>Parks & Recreation</i>									
145	7331426 Normandale Crown Access Point	2011	28,000	7,631.99	(20,368.01)		May-21	Open	MNR is currently undergoing process to surplus the property and prepare the land for sale (i.e. survey, appraisal, receive the required Order in Council). This phase of the process is nearing completion and a report to Council is being prepared for closed session in November.
146	7331521 Memorial Park Fieldhouse Refurbishment - Simcoe Parks	2015	50,000	38,302.72	(11,697.28)		Nov-20	Open	Major work (related accessible ramp and entrance) completed by mid-September. Awaiting settlement of final invoice and is expected to be under budget.
147	7331836 Directional Waterspouts & Deck Retiling - Annaleise Carr Aquatic Centre	2018	450,000	3,450.00	(446,550.00)			Open	Grouting work and drain repairs completed in August while pool was empty and not operating due to COVID-19. Decision was made to complete these minor repairs while waiting for the decision on the HUB instead of proceeding with larger waterspout project. Awaiting final invoicing, remaining costs are expected to be approximately \$20,000 for grout work. Project to remain open pending decision regarding larger repairs originally budgeted for waterspouts and deck retiling.
148	7331913 Steel Light Tower Replacement Program - WinDel Park	2019	145,000	34,236.69	(110,763.31)	Jan-20	Nov-20	Open	In construction but proceeding at a slower pace than originally expected. Should be completed by November and is expected to be at budget. Delayed initially due to staff availability as well as availability of contractor/parts for project. Ordered on schedule but delay in receiving items.
149	7331932 Window Replacement - Delhi Friendship Centre	2019	10,000	9,143.14	(856.86)		Jul-20	Closed	Final invoicing received and paid and project is now complete. Recommendation is to close project.
150	7331951 Roof Remediation - Langton Community Centre	2019	34,000	3,215.00	(30,785.00)		Dec-20	Open	Remediation expected to start in October, with completion by year end, within budget.
151	7331961 Rail Trail Directional Signage Replacement (32)	2019	4,000	3,917.76	(82.24)			Open	Work related to 2019 budget is complete and under budget. Project to remain open due to future 2021 budget of \$15,000.



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152	7331963 Washroom Renovation - Langton Community Centre	2019	157,000	10,500.00	(146,500.00)		Jun-21	Open	Engineering completed in 2019. Tender for construction phase delayed due to staff availability due to redeployment for COVID-19. Expect to issue tender in early 2021 with estimated completion date of June 2021.
153	7331965 2019 Legal Transfers of Rural/Abandoned Cemetery Ownership	2019	10,000	5,467.29	(4,532.71)	Dec-19	Dec-20	Open	The 2 cemeteries, King Lake Cemetery and Teeterville Cemetery have been surveyed. Staff have been working with the United Church of Canada on the ownership/legal transfer processes. The Teeterville Cemetery has proven to be a challenge due to multiple ownership of the cemetery lands. COVID 19 has caused delays but staff are hoping to have the transfer completed by the end of 2020 within budget.
154	7331968 Picnic Pavillion - Port Rowan Skatepark	2019	89,000	91,011.02	2,011.02	Nov-19	Jul-20	Closed	Final invoicing received and paid and project is now complete. Project slightly over budget. Recommendation is to close project and fund the variance from the Parkland Reserve Fund.
155	7332007 Legal Transfers of Rural/Abandoned Cemetery Ownership	2020	10,000		(10,000.00)		May-21	Open	Surveys for the 2 Cemeteries are pending as at September 30th with legal processes to follow. Staff expect transfers to be complete by spring 2021 within budget.
156	7332019 Construct Skate Park - Waterford	2020	500,000		(500,000.00)			Open	Majority funding from Waterford Skatepark Committee and fundraising efforts have stalled due to COVID19. Project will go forward when funding is in place.
157	7332022 Plate & Frame Heat Exchanger - Delhi Arena	2020	25,000	18,820.75	(6,179.25)	Aug-20	Aug-20	Closed	Final invoicing received and paid in August. Project is complete and under budget as a result of favourable pricing received by completing multiple similar projects simultaneously. Recommendation is to close project.
158	7332023 Plate & Frame Heat Exchanger - Port Dover Arena	2020	25,000	20,272.00	(4,728.00)	Aug-20	Aug-20	Closed	Final invoicing received and paid in August. Project is complete and under budget as a result of favourable pricing received by completing multiple similar projects simultaneously. Recommendation is to close project.
159	7332028 Replace Desiccant Dehumidifier Wheel - Waterford Arena	2020	15,000	21,511.00	6,511.00	Aug-20	Aug-20	Closed	Final invoicing received and paid in August. Project cost is consistent with similar projects completed at other arenas this period which were under budget, however, this budget was insufficient when created due to an oversight. Recommendation is to close project and fund the variance from Waterford Arena Operations.
160	7332037 Railing Replacements - Delhi Friendship Centre	2020	13,000		(13,000.00)		Dec-20	Open	Waiting on building permit, completion expected by year end, within budget.
161	7332040 Mechanical Room Maintenance Platform - Delhi Arena	2020	12,000		(12,000.00)		Dec-20	Open	Staff are working on specifications for RFQ. Process has been delayed due to staff availability as a result of redeployment for COVID-19.
162	7332042 Replace Desiccant Dehumidifier Wheel - Delhi Arena	2020	33,000		(33,000.00)		Dec-20	Open	Working with refrigeration contractor currently to get pricing and expect to be completed by year-end within budget. Start of process delayed due to staff availability due to redeployment for COVID-19.
163	7332050 Replace Desiccant Dehumidifier Wheel - Simcoe Talbot Gardens	2020	24,000	22,700.42	(1,299.58)	Aug-20	Aug-20	Closed	Final invoicing received and paid in August. Project is complete and under budget. Recommendation is to close project.
164	7332051 Summer Ice - Waterford Arena	2020	50,000	48,354.00	(1,646.00)	Aug-20	Aug-20	Closed	Project is complete with respect to work and invoicing as of August and is under budget. Recommendation is to close project.
165	7332052 SRC Conversion to Simcoe Seniors' Centre	2020	200,000		(200,000.00)		Dec-20	Open	Recent decision to proceed with transition of Simcoe Seniors into the SRC space. Staff are working to contract for work to decommission the ice surface and equipment and have begun early steps to move Seniors group out of Pond Street building. Staff expect this transition can be completed by year-end.
Total Parks & Recreation			1,884,000	338,533.78	(1,545,466.22)				



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Fire									
166	7431704 Fire Station Building Repairs & Maintenance	2017	125,000	97,362.06	(27,637.94)	Sep-20	Dec-20	Open	Quote received from vendor to complete reservoir fabrication and installation. Expected to be approximately \$10,000 to complete the remaining work which is expected to be completed by year-end.
167	7431809 Car 5 (FPO) Mini Van Replacement with Pickup	2019	47,000	44,148.58	(2,851.42)	Nov-19	Nov-20	Open	Project is complete and vehicle is in operation as of March 31. No change since May 31 CSR due to supplier invoicing delays related to COVID-19. Final costs expected to be approximately \$1,200 per vehicle and overall expected to be under budget. Projects 7431809, 7431910 & 7431911 completed together and therefore have same status.
168	7431812 Flooring Replacement - Stations 2 & 3	2018	12,000		(12,000.00)	Jun-20	Dec-20	Open	Previously contracted for work to begin at the beginning of June and expected to be completed by August, however, contractor was unavailable during this timeframe. Updated timeline to a December 2020 completion date. Expected to be completed within budget.
169	7431815 Concrete & Asphalt Repairs - Station 8	2018	10,000		(10,000.00)		Nov-20	Open	Project start delayed in 2020 due to COVID restrictions on contractor availability. Project originally expected to be completed by September but was delayed due to unforeseen continued contractor availability issues. Revised expected completion date to November 2020 as conditions permit. Expected to be within budget.
170	7431903 Rescue 2 - Stn#2 Port Dover	2019	680,000		(680,000.00)		Mar-22	Open	Tender CSD-F-20-02 closed September 8, 2020 and lowest bid was \$790,254 (before taxes). Department is evaluating options to determine how to proceed.
171	7431906 Washer Extractors / Dryers (4)	2020	70,000		(70,000.00)	Oct-20	Dec-20	Open	Tender awarded in October for the supply and installation of 4 programmable, high-performance washer/extractors. Due to higher than expected installation costs in the tenders received, staff recommended proceeding with lowest bid for the 4 washer/extractors only (\$59,304). Remaining budget will be sufficient to build 4 dryer units internally. Expected completion date revised to December 2020.
172	7431907 2019 Extrication Equipment	2019	70,000	63,762.81	(6,237.19)	Jun-19	Jul-20	Closed	Determined that no further invoices are outstanding for this project and it is deemed complete and under budget. Recommendation is to close project.
173	7431910 Car 6 (CSO) Mini Van Replacement with Pickup	2019	47,000	44,148.58	(2,851.42)	Nov-19	Nov-20	Open	Project is complete and vehicle is in operation as of March 31. No change since May 31 CSR due to supplier invoicing delays related to COVID-19. Final costs expected to be approximately \$1,200 per vehicle and overall expected to be under budget. Projects 7431809, 7431910 & 7431911 completed together and therefore have same status.
174	7431911 Car 1 (Fire Chief) Mini Van Replacement with Pickup	2019	47,000	44,148.58	(2,851.42)	Nov-19	Nov-20	Open	Project is complete and vehicle is in operation as of March 31. No change since May 31 CSR due to supplier invoicing delays related to COVID-19. Final costs expected to be approximately \$1,200 per vehicle and overall expected to be under budget. Projects 7431809, 7431910 & 7431911 completed together and therefore have same status.
175	7431912 Fire Department Support Trailer	2019	15,000		(15,000.00)	Dec-19	Nov-20	Open	Trailer is complete and has been delivered and is awaiting completion of final inspection and invoicing. Total cost expected to be under budget at approximately \$14,000.



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176	7432001 Paving & Line Painting - Stn#10 St. Williams	2020	18,000	22,011.46	4,011.46		Aug-20	Closed	PW-E-20-34 - Overall tender awarded and price for paving of main driveway and boulevard was \$20,903.44 which is slightly over budget due to the fact that the boulevard paving cost was not factored into the original budget but was deemed to be a requirement and not budgeted elsewhere. Project is complete and final invoices paid September 2020. Recommendation is to close project and fund the variance from Fire Operations
177	7432005 Extrication Equipment	2020	112,000	84,211.49	(27,788.51)		Nov-20	Open	Received equipment June 4th and project was essentially complete by May 31. Waiting for invoicing related to additional components (i.e. chain kits, air bags, strut kits). Expect to be fully invoiced and paid by November 2020 within budget.
178	7432008 SCBA Air Compressor - Stn#2 Port Dover	2020	50,000		(50,000.00)		Dec-20	Open	RFP process delayed due to internal COVID restrictions on purchasing non-essential items. Specifications are complete and were submitted in July. Assuming no further delays, delivery would be expected by December 2020 within budget.
	Total Fire		1,303,000	399,793.56	(903,206.44)				
Paramedic Services									
179	7531903 Emergency Response Vehicle 09-A037	2020	100,000		(100,000.00)	Jun-20	Dec-20	Open	Government contract - PO55474 & 473. Delay in manufacturing due to COVID19. Currently in production and expect delivery of the chassis in November 2020, which then goes to third party for conversion. Expect vehicle to be in operation by year-end. Initial expectation was to receive chassis in Feb and have vehicles on the road in April. Expected to be within budget.
180	7532001 Emergency Response Vehicle 10-A038	2020	100,000		(100,000.00)	Jun-20	Dec-20	Open	Government contract - PO55474 & 473. Delay in manufacturing due to COVID19. Currently in production and expect delivery of the chassis in November 2020, which then goes to third party for conversion. Expect vehicle to be in operation by year-end. Initial expectation was to receive chassis in Feb and have vehicles on the road in April. Expected to be within budget.
181	7532009 EMS Resource Optimization Study - Modernization Funding	2020	20,000		(20,000.00)		Nov-20	Open	Integrated data project for resource optimization and strategic analytics has been completed. Project completed under budget \$13,000.00 plus applicable taxes. Management currently receiving training on the new system analytics. Awaiting final invoicing to close project.
	Total Paramedic Services		220,000	0.00	(220,000.00)				



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Harbour Marinas									
182	7631801 PDHM Major Overhaul Dock 3	2018	75,000	25,962.05	(49,037.95)		Jun-20	Closed	Repairs to chain pockets and barrels completed in June and project is now complete. Significantly under budget due to use of internal labour as originally budgeted for external contractor. Recommendation is to close project
183	7631802 PDHM Major Overhaul Transient Dock	2018	80,000		(80,000.00)		Nov-20	Open	Project is primarily electrical upgrade to 50 amp service to accommodate larger variety of boats. Work was intended to be completed in the summer due to limited transient boat traffic, however, due to changes in Provincial reopening guidelines transient docks were open and operating during the summer and therefore work was delayed until the off-season. Pedestals have been ordered and should be received in October and work will commence when power is disconnected at the end of the season. Additional expenses for electrical repairs to Transient dock contracted for \$12,795 to be applied to this project but staff expect overall project to be under budget.
184	7631901 PDHM Major Overhaul Dock 6	2019	75,000	21,725.19	(53,274.81)		Nov-20	Open	Materials have been ordered and received however, multiple invoices still outstanding. Work will be completed internally with an estimated completion date of November 2020 and is expected to be under budget.
185	7631903 PRHM West Wall Walkway	2020	25,000	5,258.00	(19,742.00)		Nov-20	Open	Voluntarily deferred \$10,000 of original budget as cost saving measure and have spent \$6,000. \$9,000 budget remaining will be used for shortened path/walkway after consulting with Parks as this was going to increase work for that group if full walkway initially planned proceeded. Current water level is higher than anticipated and work cannot be completed until water level subsides. Completed extension of walkway onto dock. Remaining work is to allow for AODA compliance for customers onto commercial docks.
186	7631905 PDHM Washroom Upgrades	2019	80,000	8,335.00	(71,665.00)		Mar-21	Open	Drawing in process with expected construction tender in beginning 2021 and completion before 2021 boating season.
187	7632002 PDHM Fuel Dock	2020	175,000	15,266.50	(159,733.50)		May-21	Open	Engineer structural assessment has been delayed due to high water levels preventing access to dock supports. Replaced one pump as it was in need of replacement and replaced 16 uprights around structure. Work will proceed when water levels and weather permit.
188	7632004 PDHM Replace Pedestrian Gate	2020	7,000	5,987.26	(1,012.74)		Aug-20	Closed	Gate was delivered and installed in August 2020 and project is complete and under budget. Recommendation is to close project.
Total Harbour Marinas			517,000	82,534.00	(434,466.00)				
Heritage & Culture									
189	8331815 Exterior Repairs - Port Dover Harbour Museum	2019	170,000	139,543.17	(30,456.83)		Dec-20	Open	Work still underway, with work to be completed by year end within budget.
190	8331816 Eva Brook Donly Museum & Archival Upgrades	2018	75,000	60,804.98	(14,195.02)		Mar-21	Open	Upper level archives storage room is complete. Remaining budget will be used for further renovations to accommodate Norfolk County's archival/artifact collection. On hold as staff overseeing the project have been redeployed due to COVID-19. Will likely not be completed until first quarter of 2021. Expected to be within budget.
191	8331907 HVAC System - Eva Brook Donly Museum & Archives	2019	10,000	508.80	(9,491.20)		Dec-20	Open	Work expected to be completed by year end under budget.
192	8331914 Carillon Tower Entrance Masonry Restoration	2020	150,000	3,581.95	(146,418.05)		May-21	Open	Sidewalk expected to be completed this year, with stonework to be completed Spring 2021, within budget.
Total Heritage & Culture			405,000	204,438.90	(200,561.10)				
Total Community & Emergency Services			4,615,000	1,142,020.93	(3,472,979.07)				



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Planning & Development									
<i>Planning</i>									
193	8232002 Aerial Photography Updates	2020	20,000		(20,000.00)	Jun-20	Mar-21	Open	Most of the work has been completed, should be receiving an invoice soon. Estimated cost of \$5,986 inclusive of HST. The reason for a surplus is more partners were included than expected and survey was not as extensive as anticipated.
194	8232005 Port Dover Secondary Plan	2020	150,000	37,059.19	(112,940.81)	Apr-20	Feb-21	Open	The project has moved into Phase 2, and staff are working towards the estimated project completion date. Final recommendations are contingent upon Council direction in relation to servicing options in Port Dover.
Total Planning			170,000	37,059.19	(132,940.81)				
<i>Building</i>									
195	8532003 Ruggedized Tablets (9) - Building Dept	2020	54,000	14,199.68	(39,800.32)	May-20	Jun-20	Closed	Further investigation resulted in a more economical option of laptops with ruggedized cases. Recommendation is to close project.
Total Building			54,000	14,199.68	(39,800.32)				
<i>Tourism & Economic Development</i>									
196	8431804 2020 Judd Industrial Park Proposed Road Expansion	2018	274,000	32,912.47	(241,087.53)	Dec-19	Dec-20	Open	Project has not proceeded with detailed design due to higher than expected construction cost estimates, as well as efforts to reduce new capital spend in 2020 budget. Additional information and potential options are pending.
Total Tourism & Economic Development			274,000	32,912.47	(241,087.53)				
Total Planning & Development			498,000	84,171.34	(413,828.66)				
Water & Wastewater									
<i>Wastewater Operations</i>									
197	5831419 Waterford Wastewater Treatment Plant Expansion	2013	14,717,000	14,529,645.46	(187,354.54)	Jan-19	Nov-20	Open	Project completed, waiting on final invoices and project can be closed, expected to be under budget.
198	5831507 Port Dover WPCP Upgrades	2019	17,300,000	988,891.82	(16,311,108.18)	Jan-18	Oct-23	Open	Peer review being finalized, will require further direction from Council on how to proceed once complete.
199	5831640 Repair/Replacement of Sanitary Siphon - Simcoe	2019	2,560,000	191,346.87	(2,368,653.13)	Nov-16	Oct-21	Open	Redirected Engineering effort to replace siphon only, required Engineering fee increase per report PW 20-54. Construction scheduled for 2021 within budget.
200	5831711 Simcoe WWTP/WPCP Building & Wetwell Construction	2019	35,000,000	1,199,250.22	(33,800,749.78)	Apr-17	Oct-23	Open	Peer review being finalized, will require further direction from Council on how to proceed once peer review complete.
201	5831719 Lynn River Forcemain Crossing	2020	250,000	2,634.85	(247,365.15)	May-20	Dec-21	Open	Design underway, with construction expected to start in 2021. Total budget of \$1,250,000.
202	5831720 Ryerse Sewage Pump Station Upgrades	2017	1,850,000	914,113.88	(935,886.12)	Jan-20	Nov-20	Open	Project complete, final invoices outstanding, expected to be well under budget due to a reduction in the scope of the project.
203	5831854 Port Dover WWTP Land Acquisition	2018	300,000	297,450.18	(2,549.82)		Aug-20	Closed	Recommendation is to close project.
204	5831911 Simcoe WWTP - Disk Filter Panel Replacement	2019	250,000	221,928.45	(28,071.55)	Jun-19	Jun-20	Closed	Recommendation is to close project.
205	5831942 Waterford WWTP Phase 2	2019	8,133,000	116,049.48	(8,016,950.52)	Nov-19	Dec-21	Open	Design almost complete, Construction tender expected for January 2021.
206	5831944 River Drive Pumping Station Upgrades - Port Dover	2019	1,100,000		(1,100,000.00)			Open	On hold pending review of pump stations expected in 2021.
207	5832001 SCADA Replacements - Wastewater	2020	189,000		(189,000.00)		Dec-20	Open	Annual program, no work required to date for this program
208	5832014 Chlorine Line Conduit Installation - Simcoe WWTP	2020	8,000		(8,000.00)		Dec-20	Open	PO has been issued, construction underway with completion by end of year, expected to be within budget.
209	5832015 Online pH Meter Simcoe WWTP - Simcoe WWTP	2020	10,000	8,308.70	(1,691.30)	Mar-20	Jun-20	Closed	Recommendation is to close project.
210	5832016 Rebuild Raw Sewage Pump - Simcoe WWTP	2020	15,000		(15,000.00)		Dec-20	Open	On hold pending determination if project for plant upgrades will eliminate requirement for this project.



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211	5832017 Installation of Heat to Pump House - Simcoe WWTP	2020	20,000		(20,000.00)		Dec-20	Open	PO has been issued, construction underway with completion by end of year, expected to be within budget.
212	5832018 Covers for Screening Conveyors - Simcoe WWTP	2020	8,000		(8,000.00)		Dec-20	Open	On hold pending determination if project for plant upgrades will eliminate requirement for this project.
213	5832019 Hydrant Install - Simcoe - Second Ave SPS Yard	2020	5,000		(5,000.00)		Dec-20	Open	PO has been issued, construction underway with completion by end of year, expected to be within budget.
214	5832020 Electrical Cable Replacement-Pt Dover-Bridge St. SPS	2020	5,000		(5,000.00)	Mar-20	Nov-20	Open	Project completed waiting on final invoices, then can be closed, expected to be within budget.
215	5832021 Flow Meters - Port Dover - Bridge St. SPS	2020	20,000	17,919.94	(2,080.06)	Mar-20	Nov-20	Closed	Recommendation is to close project.
216	5832022 Pump Rebuild - Port Dover - Bridge St. SPS	2020	9,000	10,889.85	1,889.85	May-20	Jun-20	Closed	Recommendation is to close project and fund variance from Wastewater Capital Replacement Reserve Fund.
217	5832024 Pump Rebuild - Port Dover - Don Jon SPS	2020	8,000		(8,000.00)		Apr-21	Open	PO expected by year end with construction in early 2021.
218	5832025 Pump Rebuild - Port Dover - River Drive SPS	2020	10,000		(10,000.00)		Apr-21	Open	PO expected by year end with construction in early 2021.
219	5832026 Spare Sludge Return Pump - Port Rowan WWTP	2020	15,000		(15,000.00)		Apr-21	Open	PO expected by year end with construction in early 2021.
220	5832027 PVC Pipe Replacement on Membrane Pad-Pt Rowan WWTP	2020	10,000	8,003.42	(1,996.58)		Aug-20	Closed	Recommendation is to close project.
221	5832028 Air Flow Meters - Port Rowan WWTP	2020	10,000	7,016.35	(2,983.65)	Mar-20	Jun-20	Closed	Recommendation is to close project.
222	5832029 Pump Rebuild - Delhi - Main St. SPS	2020	10,000		(10,000.00)		Mar-21	Open	PO expected by year end with construction in early 2021.
223	5832030 Pump Rebuild - Delhi - Talbot Rd. SPS	2020	6,000	6,966.18	966.18	May-20	Jun-20	Closed	Recommendation is to close project and fund variance from Wastewater Capital Replacement Reserve Fund.
224	5832031 Pump Rebuild - Delhi - Western Ave SPS	2020	5,000		(5,000.00)		Mar-21	Open	PO expected by year end with construction in early 2021.
225	5832032 Pump Rebuild - Delhi - St. Michaels SPS	2020	8,000		(8,000.00)		Mar-21	Open	PO expected by year end with construction in early 2021.
226	5832033 Access Upgrade- Delhi - Western Ave. SPS	2020	5,000		(5,000.00)		Mar-21	Open	PO expected by year end with construction in early 2021.
227	5832035 Pump Replacement - Port Dover - Nelson St. SPS	2020	45,000	10,613.25	(34,386.75)	Mar-20	Nov-20	Open	Project completed, waiting on final invoices then project can be closed, expected to be under budget.
228	5832036 Sludge Storage Tank Interior Coating-Pt Dover WWTP	2020	300,000	137,289.50	(162,710.50)	Sep-20	Nov-20	Open	Project completed waiting on final invoices then can be closed, expected to be within budget.
229	5832042 SCADA - Wastewater HMI Migration	2020	200,000		(200,000.00)	Apr-20	Nov-20	Open	Project underway, expected to be completed by end of year under budget.
230	5832043 Primary Sludge Pump Replacement-Pt Rowan WWTP	2020	5,000		(5,000.00)		Mar-21	Open	PO expected by year end with construction in early 2021.
Total Wastewater Operations			82,386,000	18,668,318.40	(63,717,681.60)				
Water Operations									
231	5831431 New Well & Interconnection, Delhi - WATER	2008	2,703,000	2,608,823.39	(94,176.61)	Jul-15	Jun-20	Closed	Project under budget as contingency built into project not required. Recommendation is to close project.
232	5831435 Port Rowan WTP and Intake Upgrades	2009	6,000,000	463,548.10	(5,536,451.90)	Jun-20	Jun-21	Open	Per CS 20-01, Tender awarded for Phase One with construction starting in October, remainder to be completed in 2021, expected to be within budget.
233	5831438 New Well Field - Environmental Assessment, Simcoe - WATER	2010	5,200,000	625,412.06	(4,574,587.94)	Jul-11	Dec-21	Open	Testing to begin in October, with report to Council once results determined.
234	5831810 Water Meter Replacement-Waterford & Port Rowan	2020	560,000		(560,000.00)			No Longer Required	Closed as audit of inventory expected for 2021 and will be readded to Capital Plan once full plan in place. Recommendation is to cancel project.
235	5831813 Simcoe Cedar Street Reservoir Roof Repairs	2018	353,000	351,083.14	(1,916.86)	Oct-19	Jun-20	Closed	Recommendation is to close project.
236	5831856 Booth's Harbour Upgrade - Non-Municipal Drinking Water System	2018	305,000	21,550.23	(283,449.77)			Closed	Per PW 19-48, no upgrade recommended at this time and project can be closed. Recommendation is to close project.
237	5831915 Cedar Street Building Repairs/Maintenance	2019	40,000		(40,000.00)	May-20	Dec-20	Open	Work still ongoing with minor renovations still to be completed and invoices to be received, expected to be within budget.
238	5831941 Stalker Park & Area Watermain	2020	90,000		(90,000.00)		Oct-21	Open	Scope changed to cap and replace, as noted in 2021 Proposed Capital Plan. To be tendered with project 5531808 with construction to be done in 2021.



NORFOLK COUNTY SUMMARY
2020 Capital Status Report with Life-to-Date (LTD) Actuals

<i>Item</i>		Year Approved	Total Approved Budget (\$)	LTD Actual Expenditures (\$)	Expenditure Variance (\$)	Date Tender/PO Awarded mm-yy	Estimated Completion Date mm-yy	Project Status At Sept 30, 2020	Status Comments
239	5831947 Pt Rowan St Williams Transmission Watermain	2019	4,035,000	804,347.91	(3,230,652.09)	Jun-20	Dec-20	Open	Construction ongoing. Per CS 20-01, tendered and combined with Replacement of Cast Iron Watermain. Project came in significantly over budget, and approved amendment increased from \$2,830,000 to \$4,035,000.
240	5832005 SCADA Replacements - Water	2020	131,000		(131,000.00)		Dec-20	Open	Annual program no work done yet in 2020.
241	5832007 Delhi Well Trunk Watermain	2020	3,100,000	1,132,327.76	(1,967,672.24)	May-20	Dec-20	Open	Construction ongoing, expected to be significantly under budget as per Council Report ECS 20-10.
242	5832008 Well Rehabilitation Program - Simcoe	2020	153,000	73,820.11	(79,179.89)	Jan-20	Nov-20	Open	Work still underway, expected to be within budget.
243	5832012 Port Dover WTP - Intake Repairs	2020	50,000		(50,000.00)			To Be Rebudgeted	Rebudgeted in 2021 Proposed Capital Plan for Council Review. Recommendation is to cancel project.
244	5832037 Motor Control Centre Panel Replacement-Courtland	2020	250,000		(250,000.00)		Mar-21	Open	Purchasing process to be completed by year end with installation to follow.
245	5832041 SCADA - Water HMI Migration	2020	250,000		(250,000.00)	Apr-20	Nov-20	Open	Project underway, expected to be completed by end of year under budget.
246	5832045 Norfolk County Water Supply Study	2020	1,000,000	26,056.46	(973,943.54)		Dec-23	Open	Project ongoing, supporting IUWS during implementation.
247	5832046 Port Dover Clarifier	2020	8,368,000	161,666.75	(8,206,333.25)	May-20	Jul-21	Open	Engineering ongoing. Construction to be tendered by end of year with 2021 start.
Total Water Operations			32,588,000	6,268,635.91	(26,319,364.09)				
Total Water & Wastewater			114,974,000	24,936,954.31	(90,037,045.69)				
Total NORFOLK COUNTY SUMMARY			220,678,000	67,710,444.65	(152,967,555.35)				