

Municipality of Chatham-Kent

Finance, Budget, Information Technology & Transformation

Budget & Performance Services

To: Mayor and Members of Council

From: Steven Brown, CPA, CMA
Director, Budget & Performance Services

Date: June 21, 2021

Subject: 2020 Final Operations Variance

Recommendations

It is recommended that:

1. The final audited financial statements provide for the following existing reserve transfers in 2020 requiring approval for audit purposes:

<u>Assigned Discretionary Reserves:</u>	
Winter Control	\$ (16,400)
Closed Employment & Labour Relations	\$3,659,513

2. The final 2020 operating surplus of \$3.77M be allocated as follows:

Reserve for Capital - Disaster Mitigation Grant	\$1,000,000
Reserve for Police Services issues	\$ 263,122
Bloomfield Business Park Unfunded Capital Project	\$ 500,000
Operating Budget Contingency Reserve	\$ 500,000
Reserve for Strategic Development	<u>\$1,504,832</u>
Total	<u>\$3,767,954</u>

Background

The final variance report is normally completed along with the audited financial statements. The audited financial statements will be presented to Council in a separate report.

The overall management of the 2020 budget has resulted in a favourable one-time operating surplus of \$3.77M or 1.1% of the gross budget.

This report reflects the Council approved Surplus/Deficit policy to transfer to reserves the operating surpluses/deficits in the Community Human Services, Ambulance, Insurance, Energy, Waste Diversion, Building Services Bill 124 areas, and other miscellaneous items. The Closed Employment & Labour Relations and Winter Control Reserve transfers have been included in the recommendations as part of the audit requirements for reserve approvals.

Comments

The final 2020 surplus includes \$3.7M in Safe Restart Funding that was provided to municipalities to assist with increased costs and lost revenues. Absent the Safe Restart Funding, Chatham-Kent would be reporting a 2020 cash surplus of \$70,000. Chatham-Kent used the Safe Restart Funding to offset lost casino and recreational revenues, along with increased operating costs associated with the Municipality's responses to the COVID-19 pandemic.

The final 2020 surplus of \$3.77M is recommended to be allocated to reserves through reports to Council prior to any usage of those reserves.

Reserve for Capital – Disaster Mitigation and Adaptation Grant – matching funds \$1,000,000:

At the March 25, 2019 Council meeting, Council was notified that the Municipality had applied for a grant from the Federal Government which was afterwards approved. The grant is for works totaling \$41.4M over the next ten years, of which Chatham-Kent will be funding 60% or \$24.9M. It is recommended that \$1,000,000 of the 2020 surplus be allocated to the Capital Reserve for future use.

Reserve for Police Services issues \$263,122:

The final surplus for Police Services of \$526,243 was mainly the result of staff vacancies. As per past practice, 50% of this surplus is allocated to the Police Services Board municipal reserves. The Police Services Board has identified potential business plan investments that will require one time funding in the coming years, and accordingly have requested these funds be allocated to the Police Mandatory Issues Reserve.

Bloomfield Business Park Unfunded Capital \$500,000:

The Bloomfield Business Park was constructed in 2005 at a cost of approximately \$15M. Council approved a funding plan consisting of land sale, incremental taxes, and anticipated further growth of the park contributing to the initial costs. Including the anticipated sale proceeds of the lands, there remains a \$7.36M unfunded capital account (an unfunded capital account is one where all the expenses were paid for from the municipal cash balances but Council has not allocated funding). In 2016, Council set a policy that up to \$500,000 of any annual surpluses not committed to other projects be allocated to the unfunded portion until such time that it is paid in full. It is recommended that \$500,000 of the 2020 surplus be allocated to this unfunded capital account.

Operating Budget Contingency Reserve (OBCR) \$500,000:

In 2020 Council approved the creation of an Operating Budget Contingency Reserve which is designed to mitigate unforeseen events or one-time unanticipated revenue losses or expenses. It is recommended that \$500,000 of the 2020 surplus be allocated to this reserve for future use.

Reserve for Strategic Development \$1,504,832:

The remaining surplus funds are recommended to be placed in the Strategic Development reserve for the future needs of Council.

The final 2020 surplus presented in this report also includes the 2020 posted reserve provisions for the following items:

Mandated Provincial Bill 124 Reserve for Building Permits \$944,269:

Bill 124 mandates that building activities are accounted for separately from municipal activities. Surpluses are reserved with the expectation that, in the event of declining building permit revenue, a draw from the reserve may be required to meet budget. This mechanism provides stability to the pricing of building permits. For 2020, building permit activity exceeded budget and the final year end surplus of \$944,269 was transferred to the Bill 124 reserve.

Insurance Risk Reserve (\$183,289):

The deficit in the Risk Management area, which included claim recoveries, insurance budget and outside counsel budget, was transferred from the Insurance Risk Reserve. This practice will be reviewed annually with the insurer's recommended balance of the insurance risk reserve.

Specific Operational Surpluses:

The operating surpluses in the following areas were transferred to reserves to address current and future operating pressures (e.g. economic downturns), Provincial service requirements, building issues, rapid technology changes, etc. These areas can be vulnerable to economic and Provincial policy changes.

• Health Services	\$ 319,404
• Senior Services	\$ 953,309
• Housing Services	\$1,446,552
• Employment Services Economic Downturn	\$1,230,286
• Winter Control	\$ (16,400)
• Waste Diversion	\$ 276,717
• Recreation Community Programs	\$ 10,879
• Inclusive Recreation	\$ 11,716
• Property Disposition	\$ (391,548)
• Closed Employment and Labour Relations	\$3,659,513
• Transit	\$ 233,219
• Community Improvement Plan	\$ 71,716
• Workers Compensation Municipal	\$ (255,369)
• Together CK	\$ 214,948
• Roadside Drainage	\$ 109,072

In addition, a \$48,361 accounting adjustment for 2020 interest charges on the Bloomfield Business Park was booked against the 2020 surplus rather than be re-capitalized and funded from future sales. Council approved this practice in 2008 and it is reported on an annual basis.

The final 2020 variance resulted in an operating surplus of \$3.77M, or 1.1% of gross budget, and is detailed below. Appendix A includes a breakdown of the variance by Divisions.

<u>Department</u>	<u>FINAL 2020 Surplus (Deficit)</u>	<u>Comments</u>
Non Departmental	3,417,509	Reduction in Gateway Casino and interest revenue offset by an increase in Payment in Lieu and Safe Restart Funding Revenue
Chief Administrative Office	(6,790)	Staffing related costs
Mayor, Council & Admin Support	104,830	Professional fee, Conference and car allowance surpluses
Community Development	506,628	Planning Services and Culture staffing vacancies, decreased spending on travel and conferences in Economic Development
Community Human Services	1,175,058	Staffing related surpluses in Libraries and Recreational Services due to COVID-19 restrictions
Corporate Services	(1,418)	Reduction in Provincial Offences Revenue offset by various small surpluses
Finance, Budget, Information Technology & Transformation	(32,152)	Convention Centre deficit offset by Financial Services staffing related surpluses
Fire and Emergency Services	(176,273)	Increased equipment replacement costs and staffing related to state of emergencies declared

Infrastructure & Engineering Services	(1,745,681)	Public Works Public Utilities Service Level Agreement deficit, increased waste management costs partially offset by fleet fuel and repairs surpluses
Police Services	<u>526,243</u>	Staffing related surpluses
Surplus	\$ <u>3,767,954</u>	

Areas of Strategic Focus and Critical Success Factors

The recommendations in this report support the following areas of strategic focus:

- Economic Prosperity:
Chatham-Kent is an innovative and thriving community with a diversified economy
- A Healthy and Safe Community:
Chatham-Kent is a healthy and safe community with sustainable population growth
- People and Culture:
Chatham-Kent is recognized as a culturally vibrant, dynamic, and creative community
- Environmental Sustainability:
Chatham-Kent is a community that is environmentally sustainable and promotes stewardship of our natural resources

The recommendations in this report support the following critical success factors:

- Financial Sustainability:
The Corporation of the Municipality of Chatham-Kent is financially sustainable
- Open, Transparent and Effective Governance:
The Corporation of the Municipality of Chatham-Kent is open, transparent and effectively governed with efficient and bold, visionary leadership
 - Has the potential to support all areas of strategic focus & critical success factors
 - Neutral issues (does not support negatively or positively)

Consultation

Each department has reviewed their 2020 final accounts.

Financial Services provided the final surplus reconciliation and the final reserve allocations for 2020. The audited financial statements will be presented to Council under a separate report.

Financial Implications

As detailed in this report, the surplus allocations may offset taxation requests in the 2022 Budget.

Prepared by:

Reviewed by:

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Director, Budget & Performance Services

Gord Quinton, MBA, CPA, CGA
Chief Financial Officer, Treasurer

Attachment(s): Appendix A – 2020 Final Variance by Division
 Appendix B – 2020 Final Variance by Business Unit by Division

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MUNICIPALITY OF CHATHAM-KENT

Variance Report by BU-sector summary

Selected year **2020**

100 CK Municipal Operations

Appendix A

	2020			2019		
	Approved Final Budget	Actuals Total	Final Variance	Approved Final Budget	Actuals Total	Final Variance
00100 CHATHAM-KENT OPERATING						
Non Non Departmental						
Grants and Requisitions	\$3,105,328	\$3,108,658	\$3,330	\$3,139,109	\$3,436,869	\$297,760
General Revenues	(\$180,068,221)	(\$179,486,332)	\$581,889	(\$163,367,352)	(\$167,026,584)	(\$3,659,232)
Financial Expenses	\$8,076,893	\$2,904,411	(\$297,606)	\$640,500	(\$6,467,728)	(\$1,034,644)
Capital - Admin	\$7,507,254	\$7,555,544	\$48,290	\$7,736,288	\$7,792,468	\$56,180
PSAB	\$0	\$35,856,117	\$0	\$0		\$0
Provincial Downloading Services	(\$18,467,208)	(\$18,483,305)	(\$16,097)	(\$19,318,202)	(\$18,891,914)	\$426,288
General Administration	(\$1,383,591)	(\$5,137,154)	(\$3,753,563)	(\$1,391,961)	(\$1,411,446)	(\$19,485)
Extraordinary Events	\$0	\$16,248	\$16,248	\$0	\$0	\$0
Total Non Non Departmental	(\$181,229,545)	(\$153,665,813)	(\$3,417,509)	(\$172,561,618)	(\$182,568,335)	(\$3,933,133)
CAO CAO						
Chief Administrative Officer	\$832,450	\$839,240	\$6,790	\$840,073	\$828,929	(\$11,144)
Legal Services	\$1,652,692	\$1,652,692	\$0	\$1,732,974	\$1,682,871	(\$50,103)
Total CAO CAO	\$2,485,142	\$2,491,932	\$6,790	\$2,573,047	\$2,511,800	(\$61,247)
MAY Mayor, Council and Admin Support						
Office of the Mayor/ Council	\$327,596	\$304,462	(\$23,134)	\$325,134	\$316,016	(\$9,118)
Council, Council Support	\$910,670	\$828,974	(\$81,696)	\$828,094	\$822,702	(\$5,392)
Total MAY Mayor, Council and Admin Support	\$1,238,266	\$1,133,436	(\$104,830)	\$1,153,228	\$1,138,718	(\$14,510)
CD Community Development						
Community Development - Admin	\$325,579	\$354,925	\$29,346	\$234,452	\$280,961	\$46,509
Building Development Services	\$221,532	\$220,141	(\$1,391)	\$189,507	\$167,362	(\$22,145)
Community Attraction and Promotion	\$791,411	\$674,737	(\$116,674)	\$778,578	\$728,891	(\$49,687)
Economic Development Services	\$1,213,176	\$1,077,831	(\$135,345)	\$1,246,157	\$1,214,986	(\$31,171)
Planning Services	\$1,086,690	\$804,126	(\$282,564)	\$680,573	\$427,174	(\$253,399)
Total CD Community Development	\$3,638,388	\$3,131,760	(\$506,628)	\$3,129,267	\$2,819,374	(\$309,893)

MUNICIPALITY OF CHATHAM-KENT

Variance Report by BU-sector summary

Selected year **2020**

100 CK Municipal Operations

Appendix A

	2020			2019		
	Approved Final Budget	Actuals Total	Final Variance	Approved Final Budget	Actuals Total	Final Variance
CHS Community Human Services						
Community Human Services - Admin	\$456,646	\$391,509	(\$65,137)	\$526,580	\$476,307	(\$50,273)
Child Care, Recreation & Early Years	\$2,808,228	\$2,326,860	(\$481,368)	\$3,136,809	\$3,186,181	\$49,372
Public Health	\$2,233,419	\$2,233,420	\$1	\$1,978,666	\$1,978,669	\$3
Employment and Social Services	\$5,275,446	\$5,352,344	\$76,898	\$5,365,001	\$5,365,001	\$0
Seniors Services	\$5,980,117	\$5,980,120	\$3	\$5,903,795	\$5,903,798	\$3
Housing Services	\$7,328,005	\$7,328,004	(\$1)	\$7,112,776	\$7,112,779	\$3
CK Public Library	\$4,311,086	\$3,667,667	(\$643,419)	\$4,049,205	\$4,125,192	\$75,987
Arts and Culture	\$1,534,753	\$1,472,718	(\$62,035)	\$1,514,723	\$1,635,881	\$121,158
Total CHS Community Human Services	\$29,927,700	\$28,752,642	(\$1,175,058)	\$29,587,555	\$29,783,808	\$196,253
CS Corporate Services						
Human Resources and Org Development	\$3,791,060	\$3,677,490	(\$113,570)	\$3,418,668	\$3,529,021	\$110,353
Customer Services	\$1,555,483	\$1,422,450	(\$133,033)	\$1,558,679	\$1,463,662	(\$95,017)
Municipal Governance	\$344,971	\$592,992	\$248,021	\$79,656	(\$312,317)	(\$391,973)
Total CS Corporate Services	\$5,691,514	\$5,692,932	\$1,418	\$5,057,003	\$4,680,366	(\$376,637)
FBITT Finance, Budget, Information Tech & Transformation						
FBITT - Admin	\$345,239	\$361,431	\$16,192	\$352,844	\$366,494	\$13,650
Budget and Performance Services	\$673,811	\$675,033	\$1,222	\$656,140	\$579,192	(\$76,948)
Financial Services	\$1,887,862	\$1,814,397	(\$73,465)	\$1,793,110	\$1,579,527	(\$213,583)
Information Technology & Transformation	\$7,650,580	\$7,613,387	(\$37,193)	\$7,434,833	\$7,419,676	(\$15,157)
John D Bradley Convention Centre	\$1,001,286	\$1,126,682	\$125,396	\$1,001,286	\$1,068,686	\$67,400
Total FBITT Finance, Budget, Information Tech & Transformation	\$11,558,778	\$11,590,930	\$32,152	\$11,238,213	\$11,013,575	(\$224,638)

MUNICIPALITY OF CHATHAM-KENT

Variance Report by BU-sector summary

Selected year **2020**

100 CK Municipal Operations

Appendix A

	2020			2019		
	Approved Final Budget	Actuals Total	Final Variance	Approved Final Budget	Actuals Total	Final Variance
FES Fire and Emergency Services						
Fire and Emergency Services	\$23,069,155	\$23,245,428	\$176,273	\$22,522,864	\$22,920,831	\$397,967
Total FES Fire and Emergency Services	\$23,069,155	\$23,245,428	\$176,273	\$22,522,864	\$22,920,831	\$397,967
IES Infrastructure and Engineering Services						
Infrastructure, Engineering Services - Admin	\$281,494	\$286,496	\$5,002	\$280,240	\$300,596	\$20,356
Drainage, Asset, Waste Management	\$12,050,992	\$11,737,146	(\$313,846)	\$10,308,891	\$9,749,406	(\$559,485)
Engineering, Transportation Services	\$4,260,063	\$4,213,467	(\$46,596)	\$3,643,387	\$3,324,941	(\$318,446)
Public Works	\$47,007,998	\$48,742,601	\$1,734,603	\$44,275,270	\$45,601,216	\$1,325,946
Rec Facilities & Parks and Open Spaces	\$8,270,402	\$8,636,920	\$366,518	\$7,710,491	\$7,836,010	\$125,519
Total IES Infrastructure and Engineering Services	\$71,870,949	\$73,616,630	\$1,745,681	\$66,218,279	\$66,812,169	\$593,890
POL Police Services						
Administrative Support	\$8,138,279	\$8,611,557	\$473,278	\$7,974,443	\$8,868,922	\$894,479
Community Patrol	\$16,317,647	\$16,165,548	(\$152,099)	\$16,341,497	\$15,608,208	(\$733,289)
Office of the Chief	\$1,094,513	\$1,030,031	(\$64,482)	\$1,009,609	\$1,035,254	\$25,645
Operational Support	\$5,906,669	\$5,206,113	(\$700,556)	\$5,463,156	\$5,300,882	(\$162,274)
Police Services Board	\$292,548	\$210,164	(\$82,384)	\$293,460	\$242,575	(\$50,885)
Total POL Police Services	\$31,749,656	\$31,223,413	(\$526,243)	\$31,082,165	\$31,055,841	(\$26,324)
Total 00100 CHATHAM-KENT OPERATING	\$0	\$27,213,287	(\$3,767,954)	\$0	(\$9,831,853)	(\$3,758,272)
Total 100 CK Municipal Operations	\$0	\$27,213,287	(\$3,767,954)	\$0	(\$9,831,853)	(\$3,758,272)

MUNICIPALITY OF CHATHAM-KENT

Variance Report by BU by OBJ with Division levels
 Selected year **2020**

Appendix B

100 CK Municipal Operations

	2020			2019		
	Approved Final Budget	Actuals Total	Final Variance	Approved Final Budget	Actuals Total	Final Variance
00100 CHATHAM-KENT OPERATING						
Non Non Departmental						
Grants and Requisitions						
OPER Operating Related	\$0	\$0		\$204,681	\$0	(\$204,681)
INTER Internal Allocations	\$25,000	\$25,000	\$0	\$25,000	\$25,000	\$0
OTH Other Expenses	\$3,328,078	\$9,140,649	\$5,812,571	\$3,627,178	\$3,544,725	(\$82,453)
RES Reserve Transfers	(\$247,750)	(\$6,056,992)	(\$5,809,242)	(\$717,750)	(\$132,856)	\$584,894
Total Grants and Requisitions	\$3,105,328	\$3,108,657	\$3,329	\$3,139,109	\$3,436,869	\$297,760
General Revenues						
OTH Other Expenses	\$66,000	\$450,641	\$384,641	\$66,000	\$62,922	(\$3,078)
RES Reserve Transfers	(\$6,795,687)	(\$5,291,606)	\$1,504,081	\$0	\$0	\$0
FINE Fines and Penalties	(\$1,220,000)	(\$1,279,458)	(\$59,458)	(\$1,470,000)	(\$1,401,927)	\$68,073
TAX Taxation Revenue	(\$167,567,482)	(\$168,243,621)	(\$676,139)	(\$159,512,300)	(\$160,852,149)	(\$1,339,849)
REC Recoveries	(\$76,652)	(\$80,946)	(\$4,294)	(\$76,652)	(\$82,762)	(\$6,110)
USER User Fees	(\$68,400)	(\$77,372)	(\$8,972)	(\$68,400)	(\$81,591)	(\$13,191)
MISC Miscellaneous Revenue	(\$4,406,000)	(\$4,963,972)	(\$557,972)	(\$2,306,000)	(\$4,671,079)	(\$2,365,079)
Total General Revenues	(\$180,068,221)	(\$179,486,334)	\$581,887	(\$163,367,352)	(\$167,026,586)	(\$3,659,234)
Financial Expenses						
EMP Employee Related	\$0	\$255,369	\$255,369	\$0	(\$259,742)	(\$259,742)
CONT Contracted Services	\$42,957	\$97,703	\$54,746	\$42,957	\$55,112	\$12,155
OPER Operating Related	\$1,799,272	(\$2,402,692)	(\$4,201,964)	\$2,149,272	\$1,039,755	(\$1,109,517)
OTH Other Expenses	\$772,025	\$0	(\$772,025)	\$1,039,819	\$387,000	(\$652,819)
RES Reserve Transfers	\$5,462,639	\$5,587,520	\$124,881	(\$2,591,548)	(\$2,718,806)	(\$127,258)
TAX Taxation Revenue	\$0	\$4,283,703	\$4,283,703	\$0	\$1,104,681	\$1,104,681
REC Recoveries	\$0	(\$42,319)	(\$42,319)	\$0	(\$2,144)	(\$2,144)
MISC Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Total Financial Expenses	\$8,076,893	\$7,779,284	(\$297,609)	\$640,500	(\$394,144)	(\$1,034,644)
Capital - Admin						
INFRA Infrastructure and Debt	\$798,799	\$988,673	\$189,874	\$1,573,443	\$1,763,319	\$189,876
OPER Operating Related	\$0	\$979,328	\$979,328	\$0	\$737,184	\$737,184
ASST Social Assistance	(\$24,155)	\$0	\$24,155	(\$24,155)	\$0	\$24,155
OTH Other Expenses	\$0	(\$165,669)	(\$165,669)	\$0	(\$157,779)	(\$157,779)
RES Reserve Transfers	\$6,732,610	\$6,732,610	\$0	\$6,187,000	\$6,187,000	\$0
MISC Miscellaneous Revenue	\$0	(\$979,399)	(\$979,399)	\$0	(\$737,255)	(\$737,255)
Total Capital - Admin	\$7,507,254	\$7,555,543	\$48,289	\$7,736,288	\$7,792,469	\$56,181
Provincial Downloading Services						
CONT Contracted Services	\$1,571,092	\$1,554,995	(\$16,097)	\$1,541,798	\$1,531,986	(\$9,812)
PROV Grants - Provincial	(\$20,038,300)	(\$20,038,300)	\$0	(\$20,860,000)	(\$20,423,900)	\$436,100
Total Provincial Downloading Services	(\$18,467,208)	(\$18,483,305)	(\$16,097)	(\$19,318,202)	(\$18,891,914)	\$426,288
General Administration						
MAT Material, Veh and Equip Related	\$0	(\$1,582)	(\$1,582)	\$0	(\$189)	(\$189)
OPER Operating Related	\$65,869	\$51,696	(\$14,173)	\$65,869	\$65,074	(\$795)
INTER Internal Allocations	(\$1,449,460)	(\$1,381,703)	\$67,757	(\$1,457,830)	(\$1,465,335)	(\$7,505)
OTH Other Expenses	\$0	\$887	\$887	\$0	\$0	\$0
PROV Grants - Provincial	\$0	(\$3,806,451)	(\$3,806,451)	\$0	\$0	\$0
MISC Miscellaneous Revenue	\$0	\$0	\$0	\$0	(\$10,996)	(\$10,996)
Total General Administration	(\$1,383,591)	(\$5,137,153)	(\$3,753,562)	(\$1,391,961)	(\$1,411,446)	(\$19,485)
Extraordinary Events						
MAT Material, Veh and Equip Related	\$0	\$712	\$712	\$0	\$0	\$0
OPER Operating Related	\$0	\$15,536	\$15,536	\$0	\$0	\$0
Total Extraordinary Events	\$0	\$16,248	\$16,248	\$0	\$0	\$0
Total Non Non Departmental	(\$181,229,545)	(\$184,647,060)	(\$3,417,515)	(\$172,561,618)	(\$176,494,752)	(\$3,933,134)

MUNICIPALITY OF CHATHAM-KENT

Variance Report by BU by OBJ with Division levels
 Selected year **2020**

Appendix B

100 CK Municipal Operations

	2020			2019		
	Approved Final Budget	Actuals Total	Final Variance	Approved Final Budget	Actuals Total	Final Variance
CAO CAO						
Chief Administrative Officer						
EMP Employee Related	\$799,551	\$810,212	\$10,661	\$809,108	\$784,696	(\$24,412)
MAT Material, Veh and Equip Related	\$1,000	\$5,113	\$4,113	\$1,000	\$2,160	\$1,160
CONT Contracted Services	\$42,975	\$28,953	(\$14,022)	\$35,475	\$97,864	\$62,389
OPER Operating Related	\$30,451	\$25,447	(\$5,004)	\$30,451	\$55,538	\$25,087
INTER Internal Allocations	(\$53,899)	(\$52,759)	\$1,140	\$0	\$1,960	\$1,960
RES Reserve Transfers	\$51,199	\$61,097	\$9,898	\$2,865	(\$46,344)	(\$49,209)
MISC Miscellaneous Revenue	\$0	\$0	\$0	\$0	(\$28,120)	(\$28,120)
SLA Service Level Agreements (SLA)	(\$38,826)	(\$38,826)	\$0	(\$38,826)	(\$38,826)	\$0
Total Chief Administrative Officer	\$832,451	\$839,237	\$6,786	\$840,073	\$828,928	(\$11,145)
Legal Services						
EMP Employee Related	\$689,587	\$661,565	(\$28,022)	\$680,676	\$622,038	(\$58,638)
BLD Building Related	\$258,324	\$258,324	\$0	\$242,953	\$244,378	\$1,425
MAT Material, Veh and Equip Related	\$16,465	\$16,465	\$0	\$21,644	\$17,450	(\$4,194)
CONT Contracted Services	\$16,429	\$16,792	\$363	\$16,429	\$22,157	\$5,728
OPER Operating Related	\$968,647	\$1,348,401	\$379,754	\$868,268	\$2,342,647	\$1,474,379
INTER Internal Allocations	(\$939,553)	(\$749,157)	\$190,396	(\$795,582)	(\$821,342)	(\$25,760)
OTH Other Expenses	\$0	\$218,791	\$218,791	\$0	\$949,970	\$949,970
RES Reserve Transfers	\$693,412	\$510,122	(\$183,290)	\$706,586	\$542,872	(\$163,714)
REC Recoveries	\$0	(\$585,289)	(\$585,289)	\$0	(\$2,235,041)	(\$2,235,041)
LIC Licenses, Permits and Fees	(\$8,000)	(\$701)	\$7,299	(\$8,000)	(\$2,258)	\$5,742
SLA Service Level Agreements (SLA)	(\$42,619)	(\$42,619)	\$0	\$0	\$0	\$0
Total Legal Services	\$1,652,692	\$1,652,694	\$2	\$1,732,974	\$1,682,871	(\$50,103)
Total CAO CAO	\$2,485,143	\$2,491,931	\$6,788	\$2,573,047	\$2,511,799	(\$61,248)
MAY Mayor, Council and Admin Support						
Office of the Mayor/ Council						
EMP Employee Related	\$242,793	\$228,862	(\$13,931)	\$241,394	\$237,616	(\$3,778)
MAT Material, Veh and Equip Related	\$108	\$5,811	\$5,703	\$108	\$0	(\$108)
OPER Operating Related	\$83,833	\$72,083	(\$11,750)	\$82,770	\$79,100	(\$3,670)
INTER Internal Allocations	\$0	\$0	\$0	\$0	\$41	\$41
OTH Other Expenses	\$0	\$1,368	\$1,368	\$0	\$0	\$0
RES Reserve Transfers	\$3,562	(\$2,675)	(\$6,237)	\$3,562	(\$306)	(\$3,868)
REC Recoveries	(\$2,700)	(\$985)	\$1,715	(\$2,700)	\$0	\$2,700
MISC Miscellaneous Revenue	\$0	\$0	\$0	\$0	(\$434)	(\$434)
Total Office of the Mayor/ Council	\$327,596	\$304,464	(\$23,132)	\$325,134	\$316,017	(\$9,117)
Council, Council Support						
EMP Employee Related	\$769,021	\$732,457	(\$36,564)	\$756,446	\$756,798	\$352
MAT Material, Veh and Equip Related	\$2,836	\$40	(\$2,796)	\$37,836	\$2,501	(\$35,335)
CONT Contracted Services	\$72,500	\$57,660	(\$14,840)	\$17,500	\$8,223	(\$9,277)
OPER Operating Related	\$55,396	\$23,257	(\$32,139)	\$40,396	\$29,602	(\$10,794)
INTER Internal Allocations	(\$7,600)	(\$7,600)	\$0	(\$7,600)	(\$7,600)	\$0
RES Reserve Transfers	\$33,186	\$33,186	\$0	\$33,186	\$33,186	\$0
PROV Grants - Provincial	\$0	(\$9,126)	(\$9,126)	(\$35,000)	\$0	\$35,000
REC Recoveries	(\$14,671)	\$0	\$14,671	(\$14,671)	\$0	\$14,671
MISC Miscellaneous Revenue	\$0	(\$900)	(\$900)	\$0	\$0	\$0
Total Council, Council Support	\$910,668	\$828,974	(\$81,694)	\$828,093	\$822,710	(\$5,383)
Total MAY Mayor, Council and Admin Support	\$1,238,264	\$1,133,438	(\$104,826)	\$1,153,227	\$1,138,727	(\$14,500)
CD Community Development						
Community Development - Admin						
EMP Employee Related	\$361,356	\$391,662	\$30,306	\$360,033	\$403,245	\$43,212
CONT Contracted Services	\$918	\$4,831	\$3,913	\$7,141	\$13,503	\$6,362

MUNICIPALITY OF CHATHAM-KENT

Variance Report by BU by OBJ with Division levels
 Selected year **2020**

Appendix B

100 CK Municipal Operations

	2020			2019		
	Approved Final Budget	Actuals Total	Final Variance	Approved Final Budget	Actuals Total	Final Variance
OPER Operating Related	\$10,225	\$6,508	(\$3,717)	\$10,225	\$7,403	(\$2,822)
INTER Internal Allocations	(\$48,228)	(\$48,228)	\$0	(\$102,127)	(\$102,127)	\$0
RES Reserve Transfers	\$1,309	\$1,309	\$0	\$1,309	\$1,309	\$0
LIC Licenses, Permits and Fees	\$0	(\$1,155)	(\$1,155)	\$0	\$0	\$0
SALE Sale of Items	\$0	\$0	\$0	\$0	\$0	\$0
SLA Service Level Agreements (SLA)	\$0	\$0	\$0	(\$42,129)	(\$42,371)	(\$242)
Total Community Development - Admin	\$325,580	\$354,927	\$29,347	\$234,452	\$280,962	\$46,510
Building Development Services						
EMP Employee Related	\$1,238,370	\$1,155,576	(\$82,794)	\$1,106,503	\$975,523	(\$130,980)
MAT Material,Veh and Equip Related	\$60,719	\$54,483	(\$6,236)	\$62,282	\$56,756	(\$5,526)
CONT Contracted Services	\$35,105	\$29,821	(\$5,284)	\$10,105	\$45,413	\$35,308
OPER Operating Related	\$20,279	\$149,494	\$129,215	\$20,279	\$290,877	\$270,598
INTER Internal Allocations	\$444,962	\$444,672	(\$290)	\$442,658	\$423,648	(\$19,010)
OTH Other Expenses	\$0	\$0	\$0	\$3,798	\$0	(\$3,798)
RES Reserve Transfers	(\$16,610)	\$927,659	\$944,269	\$10,504	\$737,157	\$726,653
REC Recoveries	\$0	(\$125,931)	(\$125,931)	\$0	(\$260,578)	(\$260,578)
LIC Licenses, Permits and Fees	(\$1,553,794)	(\$2,405,138)	(\$851,344)	(\$1,459,122)	(\$2,037,739)	(\$578,617)
MISC Miscellaneous Revenue	(\$7,500)	(\$10,493)	(\$2,993)	(\$7,500)	(\$63,697)	(\$56,197)
Total Building Development Services	\$221,531	\$220,143	(\$1,388)	\$189,507	\$167,360	(\$22,147)
Community Attraction and Promotion						
EMP Employee Related	\$825,066	\$708,730	(\$116,336)	\$798,244	\$746,673	(\$51,571)
MAT Material,Veh and Equip Related	\$25,536	\$21,786	(\$3,750)	\$26,155	\$20,448	(\$5,707)
CONT Contracted Services	\$51,000	\$22,845	(\$28,155)	\$18,000	\$35,097	\$17,097
OPER Operating Related	\$236,866	\$148,502	(\$88,364)	\$173,741	\$190,365	\$16,624
INTER Internal Allocations	(\$96,566)	(\$176,470)	(\$79,904)	(\$96,566)	(\$91,643)	\$4,923
OTH Other Expenses	\$0	\$1,756	\$1,756	\$0	\$0	\$0
RES Reserve Transfers	(\$6,638)	\$166,532	\$173,170	(\$6,081)	(\$34,488)	(\$28,407)
PROV Grants - Provincial	\$0	\$0	\$0	\$0	(\$5,791)	(\$5,791)
FED Grants - Federal	(\$243,853)	(\$218,893)	\$24,960	(\$134,915)	(\$130,032)	\$4,883
REC Recoveries	\$0	\$735	\$735	\$0	(\$735)	(\$735)
MISC Miscellaneous Revenue	\$0	(\$786)	(\$786)	\$0	(\$1,000)	(\$1,000)
Total Community Attraction and Promotion	\$791,411	\$674,737	(\$116,674)	\$778,578	\$728,894	(\$49,684)
Economic Development Services						
EMP Employee Related	\$1,060,326	\$1,188,423	\$128,097	\$1,170,444	\$1,133,726	(\$36,718)
BLD Building Related	\$18,000	\$18,550	\$550	\$18,000	\$17,697	(\$303)
MAT Material,Veh and Equip Related	\$1,500	\$2,999	\$1,499	\$6,300	\$12,960	\$6,660
CONT Contracted Services	\$74,496	\$28,269	(\$46,227)	\$213,100	\$98,237	(\$114,863)
OPER Operating Related	\$231,928	\$257,914	\$25,986	\$233,703	\$231,797	(\$1,906)
INTER Internal Allocations	\$864	\$5,824	\$4,960	\$864	\$3,104	\$2,240
OTH Other Expenses	\$0	\$690	\$690	\$0	\$324	\$324
RES Reserve Transfers	\$7,711	(\$44,393)	(\$52,104)	(\$9,604)	(\$13,801)	(\$4,197)
PROV Grants - Provincial	(\$181,650)	(\$370,170)	(\$188,520)	(\$386,650)	(\$223,411)	\$163,239
REC Recoveries	\$0	(\$10,273)	(\$10,273)	\$0	(\$45,648)	(\$45,648)
MISC Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Total Economic Development Services	\$1,213,175	\$1,077,833	(\$135,342)	\$1,246,157	\$1,214,985	(\$31,172)
Planning Services						
EMP Employee Related	\$897,422	\$762,368	(\$135,054)	\$884,319	\$741,434	(\$142,885)
MAT Material,Veh and Equip Related	\$630	\$0	(\$630)	\$3,749	\$1,719	(\$2,030)
CONT Contracted Services	\$49,813	\$27,877	(\$21,936)	\$199,813	\$166,265	(\$33,548)
OPER Operating Related	\$26,671	\$9,321	(\$17,350)	\$26,671	\$16,289	(\$10,382)
INTER Internal Allocations	\$1,807	\$1,807	\$0	\$1,807	\$1,807	\$0
OTH Other Expenses	\$534,000	\$462,283	(\$71,717)	\$134,000	\$189,016	\$55,016

MUNICIPALITY OF CHATHAM-KENT

Variance Report by BU by OBJ with Division levels
 Selected year **2020**

Appendix B

100 CK Municipal Operations

	2020			2019		
	Approved Final Budget	Actuals Total	Final Variance	Approved Final Budget	Actuals Total	Final Variance
RES Reserve Transfers	\$2,886	\$86,747	\$83,861	(\$150,556)	(\$201,929)	(\$51,373)
REC Recoveries	(\$30,258)	(\$1,305)	\$28,953	(\$30,258)	(\$5,040)	\$25,218
LIC Licenses, Permits and Fees	(\$396,281)	(\$523,623)	(\$127,342)	(\$388,972)	(\$482,385)	(\$93,413)
MISC Miscellaneous Revenue	\$0	(\$21,350)	(\$21,350)	\$0	\$0	\$0
Total Planning Services	\$1,086,690	\$804,125	(\$282,565)	\$680,573	\$427,176	(\$253,397)
Total CD Community Development	\$3,638,387	\$3,131,765	(\$506,622)	\$3,129,267	\$2,819,377	(\$309,890)
CHS Community Human Services						
Community Human Services - Admin						
EMP Employee Related	\$619,083	\$596,579	(\$22,504)	\$812,245	\$667,008	(\$145,237)
CONT Contracted Services	\$110,000	\$0	(\$110,000)	\$25,000	(\$28)	(\$25,028)
OPER Operating Related	\$2,229	\$2,142	(\$87)	\$16,929	\$3,511	(\$13,418)
INTER Internal Allocations	(\$178,287)	(\$177,802)	\$485	(\$177,327)	(\$178,287)	(\$960)
OTH Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0
RES Reserve Transfers	(\$96,378)	(\$29,409)	\$66,969	(\$150,267)	(\$15,899)	\$134,368
Total Community Human Services - Admin	\$456,647	\$391,510	(\$65,137)	\$526,580	\$476,305	(\$50,275)
Child Care, Recreation & Early Years						
EMP Employee Related	\$3,983,189	\$2,777,879	(\$1,205,310)	\$3,801,462	\$3,578,341	(\$223,121)
BLD Building Related	\$473,993	\$351,077	(\$122,916)	\$452,181	\$490,387	\$38,206
MAT Material,Veh and Equip Related	\$62,873	\$105,256	\$42,383	\$53,728	\$128,695	\$74,967
CONT Contracted Services	\$108,137	\$15,018	(\$93,119)	\$110,200	\$121,711	\$11,511
OPER Operating Related	\$235,788	\$386,092	\$150,304	\$250,853	\$816,479	\$565,626
ASST Social Assistance	\$16,062,166	\$15,216,172	(\$845,994)	\$18,527,377	\$19,476,840	\$949,463
INTER Internal Allocations	\$68,223	\$50,120	(\$18,103)	\$76,086	(\$177,816)	(\$253,902)
OTH Other Expenses	\$0	\$10,049	\$10,049	\$0	\$1,880	\$1,880
RES Reserve Transfers	(\$30,580)	\$77,468	\$108,048	(\$38,773)	\$31,744	\$70,517
PROV Grants - Provincial	(\$16,989,580)	(\$16,134,568)	\$855,012	(\$18,972,775)	(\$19,512,306)	(\$539,531)
FED Grants - Federal	\$0	\$0	\$0	\$0	(\$9,338)	(\$9,338)
REC Recoveries	\$0	(\$21,406)	(\$21,406)	\$0	(\$29,509)	(\$29,509)
SALE Sale of Items	(\$60,827)	\$6,033	\$66,860	(\$17,061)	(\$29,245)	(\$12,184)
USER User Fees	(\$1,031,069)	(\$431,365)	\$599,704	(\$1,033,621)	(\$1,382,850)	(\$349,229)
MISC Miscellaneous Revenue	(\$74,083)	(\$80,954)	(\$6,871)	(\$72,843)	(\$318,837)	(\$245,994)
Total Child Care, Recreation & Early Years	\$2,808,230	\$2,326,871	(\$481,359)	\$3,136,814	\$3,186,176	\$49,362
Public Health						
EMP Employee Related	\$8,810,020	\$8,786,327	(\$23,693)	\$8,691,049	\$8,606,337	(\$84,712)
BLD Building Related	\$583,830	\$586,402	\$2,572	\$580,228	\$583,015	\$2,787
MAT Material,Veh and Equip Related	\$18,387	\$54,312	\$35,925	\$18,325	\$57,242	\$38,917
CONT Contracted Services	\$789,212	\$185,133	(\$604,079)	\$441,351	\$209,369	(\$231,982)
OPER Operating Related	\$562,658	\$482,872	(\$79,786)	\$463,365	\$632,866	\$169,501
INTER Internal Allocations	\$652,930	\$908,534	\$255,604	\$724,910	\$1,079,669	\$354,759
OTH Other Expenses	\$0	\$2,760	\$2,760	\$0	\$73,605	\$73,605
RES Reserve Transfers	\$59,738	\$376,588	\$316,850	(\$100,410)	(\$71,036)	\$29,374
PROV Grants - Provincial	(\$9,040,597)	(\$8,944,259)	\$96,338	(\$8,657,391)	(\$8,972,541)	(\$315,150)
FED Grants - Federal	(\$83,890)	(\$75,379)	\$8,511	(\$83,890)	(\$78,452)	\$5,438
REC Recoveries	(\$13,000)	(\$2,650)	\$10,350	(\$13,000)	(\$22,547)	(\$9,547)
LIC Licenses, Permits and Fees	(\$500)	(\$40)	\$460	(\$500)	\$0	\$500
SALE Sale of Items	(\$38,000)	(\$20,434)	\$17,566	(\$38,000)	(\$20,664)	\$17,336
USER User Fees	(\$42,350)	(\$47,510)	(\$5,160)	(\$42,350)	(\$44,020)	(\$1,670)
MISC Miscellaneous Revenue	(\$25,018)	(\$59,244)	(\$34,226)	(\$5,018)	(\$54,172)	(\$49,154)
Total Public Health	\$2,233,420	\$2,233,412	(\$8)	\$1,978,669	\$1,978,671	\$2
Employment and Social Services						
EMP Employee Related	\$10,064,560	\$9,808,139	(\$256,421)	\$10,263,422	\$9,537,873	(\$725,549)
BLD Building Related	\$347,500	\$347,500	\$0	\$347,500	\$347,500	\$0

MUNICIPALITY OF CHATHAM-KENT

Variance Report by BU by OBJ with Division levels
 Selected year **2020**

Appendix B

100 CK Municipal Operations

	2020			2019		
	Approved Final Budget	Actuals Total	Final Variance	Approved Final Budget	Actuals Total	Final Variance
MAT Material,Veh and Equip Related	\$24,737	\$6,752	(\$17,985)	\$13,084	\$15,155	\$2,071
CONT Contracted Services	\$175,124	\$1,583,062	\$1,407,938	\$175,124	\$524,434	\$349,310
OPER Operating Related	\$310,858	\$295,260	(\$15,598)	\$311,078	\$246,215	(\$64,863)
ASST Social Assistance	\$33,749,998	\$24,733,882	(\$9,016,116)	\$33,906,347	\$27,018,778	(\$6,887,569)
INTER Internal Allocations	\$778,888	\$927,862	\$148,974	\$818,403	\$1,051,883	\$233,480
OTH Other Expenses	\$0	\$447,235	\$447,235	\$0	\$324	\$324
RES Reserve Transfers	(\$203,064)	\$836,382	\$1,039,446	(\$311,369)	\$131,606	\$442,975
PROV Grants - Provincial	(\$39,443,155)	(\$32,968,598)	\$6,474,557	(\$39,628,588)	(\$32,938,388)	\$6,690,200
FED Grants - Federal	\$0	(\$7,840)	(\$7,840)	\$0	\$0	\$0
REC Recoveries	(\$530,000)	(\$646,377)	(\$116,377)	(\$530,000)	(\$564,744)	(\$34,744)
MISC Miscellaneous Revenue	\$0	(\$10,920)	(\$10,920)	\$0	(\$5,632)	(\$5,632)
Total Employment and Social Services	\$5,275,446	\$5,352,339	\$76,893	\$5,365,001	\$5,365,004	\$3
Seniors Services						
EMP Employee Related	\$22,428,257	\$26,080,044	\$3,651,787	\$22,310,991	\$21,916,334	(\$394,657)
BLD Building Related	\$1,155,735	\$1,101,943	(\$53,792)	\$1,120,700	\$1,182,337	\$61,637
MAT Material,Veh and Equip Related	\$244,556	\$289,128	\$44,572	\$244,556	\$358,318	\$113,762
CONT Contracted Services	\$926,651	\$668,469	(\$258,182)	\$926,651	\$799,456	(\$127,195)
INFRA Infrastructure and Debt	\$3,194,600	\$3,194,600	\$0	\$3,194,600	\$3,194,600	\$0
OPER Operating Related	\$1,955,088	\$2,336,793	\$381,705	\$1,955,788	\$2,066,102	\$110,314
ASST Social Assistance	\$266,260	\$292,818	\$26,558	\$266,260	\$265,138	(\$1,122)
INTER Internal Allocations	\$49,178	\$12,232	(\$36,946)	\$50,769	\$69,475	\$18,706
RES Reserve Transfers	(\$429,019)	\$393,500	\$822,519	(\$131,412)	\$416,152	\$547,564
PROV Grants - Provincial	(\$15,865,897)	(\$20,430,481)	(\$4,564,584)	(\$16,393,746)	(\$16,256,387)	\$137,359
FED Grants - Federal	\$0	(\$6,801)	(\$6,801)	\$0	\$0	\$0
REC Recoveries	(\$105,000)	(\$137,461)	(\$32,461)	(\$105,000)	(\$174,783)	(\$69,783)
SALE Sale of Items	(\$3,600)	(\$1,786)	\$1,814	(\$3,600)	(\$9,826)	(\$6,226)
USER User Fees	(\$7,836,689)	(\$7,810,406)	\$26,283	(\$7,532,760)	(\$7,923,115)	(\$390,355)
MISC Miscellaneous Revenue	\$0	(\$2,460)	(\$2,460)	\$0	\$0	\$0
Total Seniors Services	\$5,980,120	\$5,980,132	\$12	\$5,903,797	\$5,903,801	\$4
Housing Services						
EMP Employee Related	\$1,406,897	\$1,472,428	\$65,531	\$1,399,076	\$1,398,622	(\$454)
BLD Building Related	\$2,561,942	\$2,817,080	\$255,138	\$2,643,819	\$2,721,653	\$77,834
MAT Material,Veh and Equip Related	\$0	\$47,110	\$47,110	\$0	\$27,848	\$27,848
CONT Contracted Services	\$1,259,163	\$2,091,169	\$832,006	\$2,210,656	\$2,755,099	\$544,443
OPER Operating Related	\$50,966	\$61,470	\$10,504	\$52,286	\$18,176	(\$34,110)
ASST Social Assistance	\$6,067,988	\$4,918,049	(\$1,149,939)	\$6,054,296	\$5,270,463	(\$783,833)
INTER Internal Allocations	(\$11,813)	(\$86,508)	(\$74,695)	(\$53,456)	(\$67,895)	(\$14,439)
OTH Other Expenses	\$37,522	\$0	(\$37,522)	\$37,522	\$0	(\$37,522)
RES Reserve Transfers	\$2,211,112	\$1,897,308	(\$313,804)	\$145,122	\$2,422,045	\$2,276,923
PROV Grants - Provincial	(\$1,444,982)	(\$740,989)	\$703,993	(\$762,851)	(\$2,564,049)	(\$1,801,198)
FED Grants - Federal	(\$2,173,972)	(\$2,173,973)	(\$1)	(\$1,993,642)	(\$1,993,640)	\$2
FINE Fines and Penalties	(\$1,500)	(\$720)	\$780	(\$1,500)	(\$660)	\$840
REC Recoveries	(\$15,936)	(\$238,059)	(\$222,123)	(\$21,826)	(\$137,834)	(\$116,008)
USER User Fees	(\$2,618,383)	(\$2,729,019)	(\$110,636)	(\$2,595,724)	(\$2,727,618)	(\$131,894)
MISC Miscellaneous Revenue	(\$1,000)	(\$7,344)	(\$6,344)	(\$1,000)	(\$9,423)	(\$8,423)
Total Housing Services	\$7,328,004	\$7,328,002	(\$2)	\$7,112,778	\$7,112,787	\$9
CK Public Library						
EMP Employee Related	\$3,233,343	\$2,709,944	(\$523,399)	\$3,456,198	\$3,543,621	\$87,423
BLD Building Related	\$302,956	\$293,409	(\$9,547)	\$296,438	\$303,140	\$6,702
MAT Material,Veh and Equip Related	\$896,906	\$926,460	\$29,554	\$876,514	\$912,284	\$35,770
CONT Contracted Services	\$59,502	\$60,495	\$993	\$59,502	\$62,982	\$3,480
OPER Operating Related	\$103,596	\$108,716	\$5,120	\$124,833	\$173,369	\$48,536

MUNICIPALITY OF CHATHAM-KENT

Variance Report by BU by OBJ with Division levels
 Selected year **2020**

Appendix B

100 CK Municipal Operations

	2020			2019		
	Approved Final Budget	Actuals Total	Final Variance	Approved Final Budget	Actuals Total	Final Variance
INTER Internal Allocations	\$12,708	\$12,808	\$100	(\$95,534)	(\$96,726)	(\$1,192)
OTH Other Expenses	\$0	(\$26,128)	(\$26,128)	\$0	(\$24,780)	(\$24,780)
RES Reserve Transfers	\$31,093	(\$111,585)	(\$142,678)	(\$317,293)	(\$332,021)	(\$14,728)
PROV Grants - Provincial	(\$257,616)	(\$257,650)	(\$34)	(\$257,616)	(\$256,596)	\$1,020
FED Grants - Federal	\$0	\$0	\$0	\$0	(\$1,260)	(\$1,260)
FINE Fines and Penalties	(\$48,000)	(\$12,162)	\$35,838	(\$48,000)	(\$49,414)	(\$1,414)
REC Recoveries	(\$5,492)	(\$1,710)	\$3,782	(\$5,492)	(\$3,890)	\$1,602
SALE Sale of Items	(\$13,400)	(\$4,562)	\$8,838	(\$13,400)	(\$24,422)	(\$11,022)
USER User Fees	(\$2,552)	(\$2,216)	\$336	(\$5,652)	(\$5,872)	(\$220)
MISC Miscellaneous Revenue	(\$1,957)	(\$28,149)	(\$26,192)	(\$21,294)	(\$75,224)	(\$53,930)
Total CK Public Library	\$4,311,087	\$3,667,670	(\$643,417)	\$4,049,204	\$4,125,191	\$75,987
Arts and Culture						
EMP Employee Related	\$1,554,165	\$1,201,673	(\$352,492)	\$1,541,525	\$1,584,239	\$42,714
BLD Building Related	\$421,432	\$318,073	(\$103,359)	\$414,043	\$407,058	(\$6,985)
MAT Material, Veh and Equip Related	\$55,419	\$45,292	(\$10,127)	\$55,419	\$66,927	\$11,508
CONT Contracted Services	\$228,842	\$148,407	(\$80,435)	\$248,842	\$337,657	\$88,815
OPER Operating Related	\$283,327	\$126,474	(\$156,853)	\$283,327	\$349,964	\$66,637
INTER Internal Allocations	\$0	(\$10,021)	(\$10,021)	\$0	(\$13,741)	(\$13,741)
OTH Other Expenses	\$0	\$1,368	\$1,368	\$0	\$1,220	\$1,220
RES Reserve Transfers	\$1,830	(\$9,440)	(\$11,270)	(\$18,170)	\$62,104	\$80,274
PROV Grants - Provincial	(\$79,965)	(\$115,090)	(\$35,125)	(\$79,965)	(\$119,350)	(\$39,385)
FED Grants - Federal	(\$5,496)	(\$20,840)	(\$15,344)	(\$5,496)	(\$25,798)	(\$20,302)
REC Recoveries	(\$178,507)	(\$22,892)	\$155,615	(\$178,507)	(\$208,700)	(\$30,193)
SALE Sale of Items	(\$187,721)	(\$29,880)	\$157,841	(\$187,721)	(\$210,170)	(\$22,449)
USER User Fees	(\$532,846)	(\$151,852)	\$380,994	(\$532,846)	(\$581,350)	(\$48,504)
MISC Miscellaneous Revenue	(\$25,728)	(\$8,554)	\$17,174	(\$25,728)	(\$14,169)	\$11,559
Total Arts and Culture	\$1,534,752	\$1,472,718	(\$62,034)	\$1,514,723	\$1,635,891	\$121,168
Total CHS Community Human Services	\$29,927,706	\$28,752,654	(\$1,175,052)	\$29,587,566	\$29,783,826	\$196,260
CS Corporate Services						
Human Resources and Org Development						
EMP Employee Related	\$4,131,767	\$4,234,981	\$103,214	\$4,549,539	\$4,000,098	(\$549,441)
MAT Material, Veh and Equip Related	\$16,639	\$12,320	(\$4,319)	\$11,709	\$13,122	\$1,413
CONT Contracted Services	\$373,662	\$279,143	(\$94,519)	\$373,189	\$201,314	(\$171,875)
OPER Operating Related	\$54,152	\$20,005	(\$34,147)	\$53,872	\$23,114	(\$30,758)
INTER Internal Allocations	\$0	(\$132,882)	(\$132,882)	\$6,600	(\$134,611)	(\$141,211)
OTH Other Expenses	\$0	\$853	\$853	\$0	\$1,220	\$1,220
RES Reserve Transfers	(\$509,753)	(\$431,369)	\$78,384	(\$1,006,808)	(\$491,344)	\$515,464
PROV Grants - Provincial	\$0	\$0	\$0	(\$300,000)	\$0	\$300,000
REC Recoveries	(\$156,701)	(\$221,785)	(\$65,084)	(\$152,019)	(\$707)	\$151,312
MISC Miscellaneous Revenue	\$0	(\$219)	(\$219)	\$0	(\$29)	(\$29)
SLA Service Level Agreements (SLA)	(\$118,706)	(\$83,554)	\$35,152	(\$117,413)	(\$83,153)	\$34,260
Total Human Resources and Org Development	\$3,791,060	\$3,677,493	(\$113,567)	\$3,418,669	\$3,529,024	\$110,355
Customer Services						
EMP Employee Related	\$1,737,433	\$1,949,407	\$211,974	\$1,956,537	\$1,771,977	(\$184,560)
BLD Building Related	\$118,126	\$138,939	\$20,813	\$116,712	\$133,319	\$16,607
MAT Material, Veh and Equip Related	\$5,758	\$8,553	\$2,795	\$80,758	\$1,297	(\$79,461)
CONT Contracted Services	\$63,834	\$44,190	(\$19,644)	\$58,834	\$55,227	(\$3,607)
OPER Operating Related	\$16,692	\$21,439	\$4,747	\$16,692	\$27,546	\$10,854
INTER Internal Allocations	(\$40,981)	(\$40,821)	\$160	(\$38,821)	(\$40,981)	(\$2,160)
RES Reserve Transfers	\$23,059	\$126,169	\$103,110	(\$273,196)	(\$5,881)	\$267,315
REC Recoveries	\$0	(\$433,720)	(\$433,720)	\$0	(\$101,349)	(\$101,349)
SALE Sale of Items	(\$35,876)	(\$56,749)	(\$20,873)	(\$35,876)	(\$50,793)	(\$14,917)

MUNICIPALITY OF CHATHAM-KENT

Variance Report by BU by OBJ with Division levels
 Selected year **2020**

Appendix B

100 CK Municipal Operations

	2020				2019		
	Approved Final Budget	Actuals	Total	Final Variance	Approved Final Budget	Actuals Total	Final Variance
MISC Miscellaneous Revenue	(\$3,800)		(\$6,194)	(\$2,394)	(\$3,800)	(\$2,787)	\$1,013
SLA Service Level Agreements (SLA)	(\$328,762)		(\$328,762)	\$0	(\$319,161)	(\$323,913)	(\$4,752)
Total Customer Services	\$1,555,483		\$1,422,451	(\$133,032)	\$1,558,679	\$1,463,662	(\$95,017)
Municipal Governance							
EMP Employee Related	\$1,232,049		\$1,081,905	(\$150,144)	\$1,224,145	\$1,185,209	(\$38,936)
BLD Building Related	\$117,469		\$117,259	(\$210)	\$117,445	\$121,872	\$4,427
MAT Material, Veh and Equip Related	\$7,505		\$537	(\$6,968)	\$7,405	\$3,360	(\$4,045)
CONT Contracted Services	\$917,370		\$890,887	(\$26,483)	\$892,444	\$895,266	\$2,822
OPER Operating Related	\$580,031		\$347,099	(\$232,932)	\$591,281	\$569,867	(\$21,414)
INTER Internal Allocations	\$100,207		\$100,207	\$0	\$100,207	\$100,207	\$0
OTH Other Expenses	\$0		\$27,376	\$27,376	\$0	\$0	\$0
RES Reserve Transfers	\$123,514		\$184,112	\$60,598	\$623,780	\$1,218,721	\$594,941
PROV Grants - Provincial	(\$1,500)		(\$1,669)	(\$169)	(\$1,500)	(\$90)	\$1,410
FINE Fines and Penalties	(\$1,995,913)		(\$1,377,163)	\$618,750	(\$2,021,085)	(\$2,358,516)	(\$337,431)
REC Recoveries	(\$500)		(\$1,843)	(\$1,343)	(\$500)	(\$4,112)	(\$3,612)
LIC Licenses, Permits and Fees	(\$735,259)		(\$687,640)	\$47,619	(\$737,015)	(\$724,857)	\$12,158
MISC Miscellaneous Revenue	\$0		(\$88,071)	(\$88,071)	(\$716,951)	(\$1,319,243)	(\$602,292)
Total Municipal Governance	\$344,973		\$592,996	\$248,023	\$79,656	(\$312,316)	(\$391,972)
Total CS Corporate Services	\$5,691,516		\$5,692,940	\$1,424	\$5,057,004	\$4,680,370	(\$376,634)
FBITT Finance, Budget, Information Tech & Transformation							
FBITT - Admin							
EMP Employee Related	\$328,402		\$348,218	\$19,816	\$336,007	\$361,822	\$25,815
MAT Material, Veh and Equip Related	\$2,770		\$700	(\$2,070)	\$2,770	\$1,892	(\$878)
CONT Contracted Services	\$0		\$21,823	\$21,823	\$0	\$0	\$0
OPER Operating Related	\$12,758		\$4,435	(\$8,323)	\$12,758	\$9,091	(\$3,667)
OTH Other Expenses	\$0		\$0	\$0	\$0	(\$7,618)	(\$7,618)
RES Reserve Transfers	\$1,309		(\$13,744)	(\$15,053)	\$1,309	\$1,309	\$0
Total FBITT - Admin	\$345,239		\$361,432	\$16,193	\$352,844	\$366,496	\$13,652
Budget and Performance Services							
EMP Employee Related	\$677,103		\$677,645	\$542	\$675,279	\$599,888	(\$75,391)
MAT Material, Veh and Equip Related	\$566		\$0	(\$566)	\$75,566	\$47,502	(\$28,064)
CONT Contracted Services	\$20,745		\$16,396	(\$4,349)	\$8,379	\$16,951	\$8,572
OPER Operating Related	\$10,950		\$8,919	(\$2,031)	\$7,468	\$7,876	\$408
INTER Internal Allocations	(\$38,000)		(\$37,844)	\$156	(\$38,000)	(\$38,000)	\$0
RES Reserve Transfers	\$2,447		\$17,447	\$15,000	\$2,447	(\$7,553)	(\$10,000)
PROV Grants - Provincial	\$0		(\$7,529)	(\$7,529)	(\$75,000)	(\$47,471)	\$27,529
Total Budget and Performance Services	\$673,811		\$675,034	\$1,223	\$656,139	\$579,193	(\$76,946)
Financial Services							
EMP Employee Related	\$2,523,307		\$2,635,535	\$112,228	\$2,495,171	\$2,430,005	(\$65,166)
BLD Building Related	\$7,411		\$408,760	\$401,349	\$7,404	\$1,966	(\$5,438)
MAT Material, Veh and Equip Related	\$2,792		\$5,507	\$2,715	\$2,792	\$4,761	\$1,969
CONT Contracted Services	\$177,489		\$323,303	\$145,814	\$276,422	\$278,692	\$2,270
OPER Operating Related	\$211,625		\$138,876	(\$72,749)	\$210,517	\$191,449	(\$19,068)
INTER Internal Allocations	\$0		(\$65,780)	(\$65,780)	\$0	(\$263,236)	(\$263,236)
OTH Other Expenses	\$0		\$6,018	\$6,018	\$0	\$0	\$0
RES Reserve Transfers	\$9,176		(\$620,117)	(\$629,293)	\$9,176	\$365,971	\$356,795
PROV Grants - Provincial	\$0		(\$100,000)	(\$100,000)	(\$100,000)	\$0	\$100,000
FINE Fines and Penalties	(\$14,113)		(\$8,490)	\$5,623	(\$14,113)	(\$12,819)	\$1,294
REC Recoveries	(\$25,461)		(\$375)	\$25,086	(\$25,461)	(\$10,322)	\$15,139
LIC Licenses, Permits and Fees	(\$611,447)		(\$512,930)	\$98,517	(\$680,447)	(\$806,375)	(\$125,928)
SALE Sale of Items	(\$67,000)		(\$35,961)	\$31,039	(\$67,000)	(\$235,902)	(\$168,902)
USER User Fees	(\$7,000)		(\$34,580)	(\$27,580)	(\$7,000)	(\$30,081)	(\$23,081)

MUNICIPALITY OF CHATHAM-KENT

Variance Report by BU by OBJ with Division levels
Selected year **2020**

Appendix B

100 CK Municipal Operations

	2020			2019		
	Approved Final Budget	Actuals Total	Final Variance	Approved Final Budget	Actuals Total	Final Variance
MISC Miscellaneous Revenue	(\$117,540)	(\$123,992)	(\$6,452)	(\$114,540)	(\$134,523)	(\$19,983)
SLA Service Level Agreements (SLA)	(\$201,377)	(\$201,377)	\$0	(\$199,811)	(\$200,058)	(\$247)
Total Financial Services	\$1,887,862	\$1,814,397	(\$73,465)	\$1,793,110	\$1,579,528	(\$213,582)
Information Technology & Transformation						
EMP Employee Related	\$3,735,199	\$4,585,517	\$850,318	\$4,017,072	\$3,982,063	(\$35,009)
BLD Building Related	\$38,982	\$34,335	(\$4,647)	\$38,982	\$41,042	\$2,060
MAT Material, Veh and Equip Related	\$294,244	\$927,336	\$633,092	\$379,032	\$585,565	\$206,533
CONT Contracted Services	\$2,492,561	\$1,776,067	(\$716,494)	\$2,459,364	\$1,582,563	(\$876,801)
OPER Operating Related	\$565,349	\$628,232	\$62,883	\$566,549	\$518,894	(\$47,655)
INTER Internal Allocations	(\$476,579)	(\$492,986)	(\$16,407)	(\$489,546)	(\$388,323)	\$101,223
OTH Other Expenses	\$28,853	\$382,822	\$353,969	\$28,853	\$0	(\$28,853)
RES Reserve Transfers	\$1,707,439	\$590,814	(\$1,116,625)	\$1,156,635	\$1,919,770	\$763,135
REC Recoveries	\$0	(\$46,592)	(\$46,592)	\$0	(\$71,484)	(\$71,484)
USER User Fees	(\$8,000)	(\$8,000)	\$0	(\$6,280)	(\$8,000)	(\$1,720)
MISC Miscellaneous Revenue	\$0	\$0	\$0	\$0	(\$386)	(\$386)
SLA Service Level Agreements (SLA)	(\$727,471)	(\$764,155)	(\$36,684)	(\$715,830)	(\$742,035)	(\$26,205)
Total Information Technology & Transformation	\$7,650,577	\$7,613,390	(\$37,187)	\$7,434,831	\$7,419,669	(\$15,162)
John D Bradley Convention Centre						
CONT Contracted Services	\$152,919	\$87,091	(\$65,828)	\$152,919	\$171,461	\$18,542
INFRA Infrastructure and Debt	\$554,536	\$554,536	\$0	\$554,536	\$554,536	\$0
OPER Operating Related	\$137,081	\$389,090	\$252,009	\$137,081	\$244,433	\$107,352
OTH Other Expenses	\$68,376	\$7,591	(\$60,785)	\$68,376	\$9,883	(\$58,493)
RES Reserve Transfers	\$88,374	\$88,374	\$0	\$88,374	\$88,374	\$0
MISC Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0
Total John D Bradley Convention Centre	\$1,001,286	\$1,126,682	\$125,396	\$1,001,286	\$1,068,687	\$67,401
Total FBITT Finance, Budget, Information Tech & Transform	\$11,558,775	\$11,590,935	\$32,160	\$11,238,210	\$11,013,573	(\$224,637)
FES Fire and Emergency Services						
Fire and Emergency Services						
EMP Employee Related	\$12,579,321	\$12,715,911	\$136,590	\$12,715,771	\$12,732,230	\$16,459
BLD Building Related	\$436,802	\$443,818	\$7,016	\$426,714	\$395,893	(\$30,821)
MAT Material, Veh and Equip Related	\$3,611,977	\$3,324,033	(\$287,944)	\$3,192,580	\$2,914,594	(\$277,986)
CONT Contracted Services	\$12,573,420	\$13,404,047	\$830,627	\$12,357,277	\$12,101,538	(\$255,739)
OPER Operating Related	\$93,478	\$170,507	\$77,029	\$92,650	\$130,156	\$37,506
INTER Internal Allocations	\$829,025	\$869,079	\$40,054	\$828,065	\$827,923	(\$142)
OTH Other Expenses	\$0	\$600,864	\$600,864	\$141,417	\$187,559	\$46,142
RES Reserve Transfers	(\$30,068)	(\$88,460)	(\$58,392)	(\$85,775)	\$528,137	\$613,912
PROV Grants - Provincial	(\$6,882,362)	(\$8,095,797)	(\$1,213,435)	(\$6,998,399)	(\$6,807,071)	\$191,328
REC Recoveries	(\$124,916)	(\$49,001)	\$75,915	(\$129,916)	(\$21,957)	\$107,959
LIC Licenses, Permits and Fees	(\$16,920)	(\$10,039)	\$6,881	(\$16,920)	(\$13,181)	\$3,739
MISC Miscellaneous Revenue	(\$600)	(\$39,523)	(\$38,923)	(\$600)	(\$54,992)	(\$54,392)
Total Fire and Emergency Services	\$23,069,157	\$23,245,439	\$176,282	\$22,522,864	\$22,920,829	\$397,965
Total FES Fire and Emergency Services	\$23,069,157	\$23,245,439	\$176,282	\$22,522,864	\$22,920,829	\$397,965
IES Infrastructure and Engineering Services						
Infrastructure, Engineering Services - Admin						
EMP Employee Related	\$360,569	\$368,615	\$8,046	\$360,315	\$380,621	\$20,306
MAT Material, Veh and Equip Related	\$0	\$481	\$481	\$0	\$0	\$0
CONT Contracted Services	\$700,000	\$0	(\$700,000)	\$0	\$0	\$0
OPER Operating Related	\$12,827	\$9,445	(\$3,382)	\$11,827	\$11,876	\$49
INTER Internal Allocations	(\$93,371)	(\$93,371)	\$0	(\$93,371)	(\$93,371)	\$0
RES Reserve Transfers	(\$698,530)	\$1,326	\$699,856	\$1,470	\$1,470	\$0
Total Infrastructure, Engineering Services - Admin	\$281,495	\$286,496	\$5,001	\$280,241	\$300,596	\$20,355
Drainage, Asset, Waste Management						

MUNICIPALITY OF CHATHAM-KENT

Variance Report by BU by OBJ with Division levels
 Selected year **2020**

Appendix B

100 CK Municipal Operations

	2020			2019		
	Approved Final Budget	Actuals Total	Final Variance	Approved Final Budget	Actuals Total	Final Variance
EMP Employee Related	\$4,912,483	\$5,092,439	\$179,956	\$4,960,346	\$5,240,613	\$280,267
BLD Building Related	(\$586,118)	(\$834,007)	(\$247,889)	(\$732,474)	(\$725,799)	\$6,675
MAT Material, Veh and Equip Related	(\$8,120,225)	(\$5,962,677)	\$2,157,548	(\$6,342,726)	\$46,875	\$6,389,601
CONT Contracted Services	\$7,184,345	\$7,769,299	\$584,954	\$6,953,678	\$8,689,594	\$1,735,916
INFRA Infrastructure and Debt	\$409,828	\$409,828	\$0	\$409,828	\$409,828	\$0
OPER Operating Related	\$1,657,746	\$1,517,289	(\$140,457)	\$166,329	\$1,590,555	\$1,424,226
ASST Social Assistance	\$581,248	\$567,625	(\$13,623)	\$711,040	\$697,417	(\$13,623)
INTER Internal Allocations	\$599,609	\$480,783	(\$118,826)	\$547,164	\$551,094	\$3,930
OTH Other Expenses	\$25,431	\$333,056	\$307,625	(\$11,745)	\$341,379	\$353,124
RES Reserve Transfers	\$12,735,982	\$10,453,182	(\$2,282,800)	\$11,206,165	\$2,071,415	(\$9,134,750)
PROV Grants - Provincial	(\$354,313)	(\$428,599)	(\$74,286)	(\$440,362)	(\$355,415)	\$84,947
FED Grants - Federal	(\$873,880)	(\$1,147,312)	(\$273,432)	(\$951,497)	(\$1,234,195)	(\$282,698)
TAX Taxation Revenue	(\$273,754)	(\$273,754)	\$0	(\$273,754)	(\$273,754)	\$0
REC Recoveries	(\$1,723,335)	(\$1,499,448)	\$223,887	(\$1,828,537)	(\$2,548,170)	(\$719,633)
SALE Sale of Items	(\$1,000)	(\$7,405)	(\$6,405)	(\$1,000)	(\$17,464)	(\$16,464)
USER User Fees	(\$4,075,917)	(\$4,549,146)	(\$473,229)	(\$4,016,422)	(\$4,651,793)	(\$635,371)
MISC Miscellaneous Revenue	(\$30,638)	(\$160,992)	(\$130,354)	(\$30,638)	(\$64,500)	(\$33,862)
SLA Service Level Agreements (SLA)	(\$16,503)	(\$23,011)	(\$6,508)	(\$16,503)	(\$18,273)	(\$1,770)
Total Drainage, Asset, Waste Management	\$12,050,989	\$11,737,150	(\$313,839)	\$10,308,892	\$9,749,407	(\$559,485)
Engineering, Transportation Services						
EMP Employee Related	\$2,868,019	\$2,868,316	\$297	\$3,520,070	\$2,633,603	(\$886,467)
BLD Building Related	\$114,001	\$98,316	(\$15,685)	\$112,490	\$113,106	\$616
MAT Material, Veh and Equip Related	\$191,764	\$296,637	\$104,873	\$445,742	\$220,636	(\$225,106)
CONT Contracted Services	\$2,730,234	\$2,558,038	(\$172,196)	\$2,849,595	\$2,760,925	(\$88,670)
OPER Operating Related	\$33,328	\$25,127	(\$8,201)	\$39,028	\$32,959	(\$6,069)
INTER Internal Allocations	\$1,800	(\$16,801)	(\$18,601)	\$13,440	\$480	(\$12,960)
OTH Other Expenses	\$0	\$492,812	\$492,812	(\$1,256,598)	\$45,329	\$1,301,927
RES Reserve Transfers	\$280,060	\$26,632	(\$253,428)	(\$192,999)	\$12,662	\$205,661
PROV Grants - Provincial	(\$840,118)	(\$1,171,272)	(\$331,154)	(\$840,118)	(\$980,092)	(\$139,974)
REC Recoveries	(\$251,914)	(\$254,504)	(\$2,590)	(\$251,914)	(\$532,740)	(\$280,826)
SALE Sale of Items	(\$35,000)	(\$9,250)	\$25,750	(\$14,500)	(\$44,893)	(\$30,393)
USER User Fees	(\$485,642)	(\$361,807)	\$123,835	(\$470,854)	(\$638,973)	(\$168,119)
MISC Miscellaneous Revenue	(\$15,000)	(\$7,307)	\$7,693	(\$15,000)	(\$3,069)	\$11,931
SLA Service Level Agreements (SLA)	(\$331,468)	(\$331,468)	\$0	(\$294,994)	(\$294,994)	\$0
Total Engineering, Transportation Services	\$4,260,064	\$4,213,469	(\$46,595)	\$3,643,388	\$3,324,939	(\$318,449)
Public Works						
EMP Employee Related	\$10,927,654	\$10,025,065	(\$902,589)	\$10,896,453	\$10,085,250	(\$811,203)
BLD Building Related	\$1,258,202	\$1,254,967	(\$3,235)	\$1,231,435	\$1,293,790	\$62,355
MAT Material, Veh and Equip Related	\$6,478,121	\$5,949,346	(\$528,775)	\$6,563,638	\$6,138,260	(\$425,378)
CONT Contracted Services	\$7,409,951	\$9,805,936	\$2,395,985	\$5,720,040	\$10,237,682	\$4,517,642
OPER Operating Related	\$6,058,862	\$3,111,843	(\$2,947,019)	\$2,461,168	\$3,179,636	\$718,468
INTER Internal Allocations	\$95,121	\$95,121	\$0	\$95,280	\$95,866	\$586
OTH Other Expenses	\$14,100	(\$15,808)	(\$29,908)	\$14,100	(\$3,441)	(\$17,541)
RES Reserve Transfers	\$29,821,593	\$25,433,033	(\$4,388,560)	\$32,895,290	\$21,528,314	(\$11,366,976)
PROV Grants - Provincial	(\$5,366,718)	(\$5,366,718)	\$0	(\$5,332,572)	(\$5,332,572)	\$0
FED Grants - Federal	(\$6,167,174)	\$0	\$6,167,174	(\$6,167,174)	\$0	\$6,167,174
FINE Fines and Penalties	(\$33,405)	(\$25,322)	\$8,083	(\$33,405)	(\$39,657)	(\$6,252)
TAX Taxation Revenue	(\$549,460)	(\$549,460)	\$0	(\$554,325)	(\$554,325)	\$0
REC Recoveries	(\$236,759)	(\$541,336)	(\$304,577)	(\$243,459)	(\$506,151)	(\$262,692)
LIC Licenses, Permits and Fees	(\$83,417)	(\$21,409)	\$62,008	(\$83,417)	(\$31,915)	\$51,502
SALE Sale of Items	(\$18,900)	(\$21,444)	(\$2,544)	(\$18,900)	(\$19,744)	(\$844)
USER User Fees	(\$269,149)	(\$160,109)	\$109,040	(\$269,149)	(\$227,089)	\$42,060

MUNICIPALITY OF CHATHAM-KENT

Variance Report by BU by OBJ with Division levels
 Selected year **2020**

Appendix B

100 CK Municipal Operations

	2020			2019		
	Approved Final Budget	Actuals Total	Final Variance	Approved Final Budget	Actuals Total	Final Variance
SLA Service Level Agreements (SLA)	(\$2,330,624)	(\$231,092)	\$2,099,532	(\$2,899,733)	(\$242,686)	\$2,657,047
Total Public Works	\$47,007,998	\$48,742,613	\$1,734,615	\$44,275,270	\$45,601,218	\$1,325,948
Rec Facilities & Parks and Open Spaces						
EMP Employee Related	\$5,136,283	\$4,368,758	(\$767,525)	\$5,089,258	\$4,774,961	(\$314,297)
BLD Building Related	\$1,908,567	\$1,552,955	(\$355,612)	\$1,863,045	\$1,915,719	\$52,674
MAT Material,Veh and Equip Related	\$907,744	\$1,021,358	\$113,614	\$932,129	\$1,064,995	\$132,866
CONT Contracted Services	\$1,011,773	\$950,990	(\$60,783)	\$993,531	\$981,756	(\$11,775)
OPER Operating Related	\$360,567	\$239,185	(\$121,382)	\$360,567	\$382,952	\$22,385
INTER Internal Allocations	\$59,423	\$71,951	\$12,528	\$53,672	\$57,927	\$4,255
OTH Other Expenses	(\$65,120)	(\$3,225)	\$61,895	(\$93,475)	\$10,476	\$103,951
RES Reserve Transfers	\$3,379,617	\$3,169,310	(\$210,307)	\$2,926,333	\$2,766,844	(\$159,489)
REC Recoveries	(\$8,895)	(\$8,652)	\$243	(\$8,895)	(\$2,446)	\$6,449
LIC Licenses, Permits and Fees	\$0	\$0	\$0	(\$7,500)	(\$150)	\$7,350
SALE Sale of Items	(\$572,752)	(\$318,465)	\$254,287	(\$568,917)	(\$504,501)	\$64,416
USER User Fees	(\$3,821,438)	(\$2,380,952)	\$1,440,486	(\$3,803,779)	(\$3,543,053)	\$260,726
MISC Miscellaneous Revenue	(\$53,324)	(\$47,943)	\$5,381	(\$53,324)	(\$69,449)	(\$16,125)
SLA Service Level Agreements (SLA)	\$27,960	\$21,660	(\$6,300)	\$27,855	\$0	(\$27,855)
Total Rec Facilities & Parks and Open Spaces	\$8,270,405	\$8,636,930	\$366,525	\$7,710,500	\$7,836,031	\$125,531
Total IES Infrastructure and Engineering Services	\$71,870,951	\$73,616,658	\$1,745,707	\$66,218,291	\$66,812,191	\$593,900
POL Police Services						
Administrative Support						
EMP Employee Related	\$6,480,825	\$6,952,682	\$471,857	\$6,576,579	\$7,572,431	\$995,852
BLD Building Related	\$332,163	\$331,093	(\$1,070)	\$313,309	\$311,979	(\$1,330)
MAT Material,Veh and Equip Related	\$2,106,555	\$1,908,290	(\$198,265)	\$2,019,716	\$1,906,699	(\$113,017)
CONT Contracted Services	\$378,270	\$409,450	\$31,180	\$350,270	\$524,145	\$173,875
OPER Operating Related	\$174,415	\$243,337	\$68,922	\$155,415	\$178,497	\$23,082
INTER Internal Allocations	(\$380,744)	(\$459,929)	(\$79,185)	(\$410,642)	(\$392,382)	\$18,260
OTH Other Expenses	\$0	\$62,298	\$62,298	\$0	(\$108,750)	(\$108,750)
RES Reserve Transfers	\$98,000	\$262,825	\$164,825	\$18,000	(\$71,794)	(\$89,794)
PROV Grants - Provincial	(\$849,244)	(\$935,847)	(\$86,603)	(\$846,243)	(\$850,578)	(\$4,335)
REC Recoveries	(\$66,959)	(\$161,147)	(\$94,188)	(\$66,959)	(\$144,892)	(\$77,933)
LIC Licenses, Permits and Fees	(\$135,000)	\$0	\$135,000	(\$135,000)	(\$55,855)	\$79,145
MISC Miscellaneous Revenue	\$0	(\$1,492)	(\$1,492)	\$0	(\$583)	(\$583)
Total Administrative Support	\$8,138,281	\$8,611,560	\$473,279	\$7,974,445	\$8,868,917	\$894,472
Community Patrol						
EMP Employee Related	\$16,992,728	\$15,729,865	(\$1,262,863)	\$17,066,578	\$16,298,833	(\$767,745)
MAT Material,Veh and Equip Related	\$7,571	\$44,789	\$37,218	\$7,571	\$70,169	\$62,598
CONT Contracted Services	\$0	\$0	\$0	\$0	\$137	\$137
OPER Operating Related	\$176,804	\$196,664	\$19,860	\$176,804	\$174,061	(\$2,743)
INTER Internal Allocations	\$0	(\$1,140)	(\$1,140)	\$0	(\$13,669)	(\$13,669)
OTH Other Expenses	\$0	\$925,131	\$925,131	\$0	\$0	\$0
RES Reserve Transfers	\$0	(\$25,330)	(\$25,330)	\$0	(\$33,632)	(\$33,632)
PROV Grants - Provincial	(\$809,456)	(\$650,084)	\$159,372	(\$859,456)	(\$803,213)	\$56,243
REC Recoveries	(\$40,000)	(\$26,610)	\$13,390	(\$40,000)	(\$69,929)	(\$29,929)
MISC Miscellaneous Revenue	(\$10,000)	(\$27,739)	(\$17,739)	(\$10,000)	(\$14,551)	(\$4,551)
Total Community Patrol	\$16,317,647	\$16,165,546	(\$152,101)	\$16,341,497	\$15,608,206	(\$733,291)
Office of the Chief						
EMP Employee Related	\$817,466	\$755,187	(\$62,279)	\$765,205	\$773,094	\$7,889
BLD Building Related	\$844	\$1,625	\$781	\$844	\$1,872	\$1,028
MAT Material,Veh and Equip Related	\$0	\$0	\$0	\$0	\$1,648	\$1,648
CONT Contracted Services	\$0	\$0	\$0	\$0	\$0	\$0
OPER Operating Related	\$10,646	\$9,606	(\$1,040)	\$10,646	\$15,128	\$4,482

MUNICIPALITY OF CHATHAM-KENT

Variance Report by BU by OBJ with Division levels
 Selected year **2020**

Appendix B

100 CK Municipal Operations

	2020			2019		
	Approved Final Budget	Actuals Total	Final Variance	Approved Final Budget	Actuals Total	Final Variance
INTER Internal Allocations	\$95,336	\$95,336	\$0	\$71,478	\$96,361	\$24,883
RES Reserve Transfers	\$170,221	\$169,276	(\$945)	\$161,436	\$148,444	(\$12,992)
FINE Fines and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
LIC Licenses, Permits and Fees	\$0	\$0	\$0	\$0	\$0	\$0
MISC Miscellaneous Revenue	\$0	(\$1,000)	(\$1,000)	\$0	(\$1,293)	(\$1,293)
Total Office of the Chief	\$1,094,513	\$1,030,030	(\$64,483)	\$1,009,609	\$1,035,254	\$25,645
Operational Support						
EMP Employee Related	\$5,993,534	\$5,471,297	(\$522,237)	\$5,501,929	\$5,575,309	\$73,380
BLD Building Related	\$19,663	\$17,096	(\$2,567)	\$19,663	\$17,389	(\$2,274)
MAT Material, Veh and Equip Related	\$7,803	\$28,540	\$20,737	\$13,303	\$66,365	\$53,062
CONT Contracted Services	\$29,822	\$57,144	\$27,322	\$18,322	\$53,788	\$35,466
OPER Operating Related	\$67,735	\$68,598	\$863	\$73,235	\$79,002	\$5,767
RES Reserve Transfers	(\$1,967)	(\$145)	\$1,822	(\$1,967)	(\$1,713)	\$254
PROV Grants - Provincial	(\$187,420)	(\$424,266)	(\$236,846)	(\$138,829)	(\$443,343)	(\$304,514)
REC Recoveries	(\$15,000)	\$0	\$15,000	(\$15,000)	(\$1,843)	\$13,157
MISC Miscellaneous Revenue	(\$7,500)	(\$12,150)	(\$4,650)	(\$7,500)	(\$44,069)	(\$36,569)
Total Operational Support	\$5,906,670	\$5,206,114	(\$700,556)	\$5,463,156	\$5,300,885	(\$162,271)
Police Services Board						
EMP Employee Related	\$65,617	\$43,176	(\$22,441)	\$66,529	\$63,848	(\$2,681)
CONT Contracted Services	\$59,861	\$46,798	(\$13,063)	\$59,861	\$70,754	\$10,893
OPER Operating Related	\$59,070	\$53,863	(\$5,207)	\$59,070	\$60,023	\$953
RES Reserve Transfers	\$108,000	\$66,326	(\$41,674)	\$108,000	\$47,948	(\$60,052)
Total Police Services Board	\$292,548	\$210,163	(\$82,385)	\$293,460	\$242,573	(\$50,887)
Total POL Police Services	\$31,749,659	\$31,223,413	(\$526,246)	\$31,082,167	\$31,055,835	(\$26,332)
Total 00100 CHATHAM-KENT OPERATING	\$0	(\$3,767,954)	(\$3,767,954)	\$0	(\$3,758,272)	(\$3,758,272)
Total 100 CK Municipal Operations	\$0	(\$3,767,954)	(\$3,767,954)	\$0	(\$3,758,272)	(\$3,758,272)