

Monthly Revenue Report at December 31, 2018 (100% of time lapsed)

	2018				2017	
	Budget	Actual at Dec 31	Actual as a % of Budget	Notes	Budget	Actual at Dec 31
<b>Taxation</b>						
General Tax Levy	\$ 12,530,619	\$ 12,530,627	100 %		\$ 11,791,264	\$ 11,791,255
Payments in Lieu	300,471	299,576	100 %		282,109	301,040
<b>Total Taxation</b>	12,831,090	12,830,203	100 %	(1)	12,073,373	12,092,295
<b>Finance Department</b>						
Penalties and Interest	340,000	268,465	79 %	(2)	340,000	317,036
Supplemental Revenues	300,000	172,853	58 %	(3)	355,098	376,410
Transfer from Building Department	77,938	77,938	100 %		61,807	61,807
Ontario Municipal Partnership Fund	39,800	39,800	100 %		7,700	7,700
Miscellaneous	10,000	80,029	800 %	(4)	25,000	22,377
Investment Income	5,000	52,756	1,055 %	(5)	50,000	18,627
<b>Total Finance Department</b>	772,738	691,841	90 %		839,605	803,957
<b>Clerk's Department</b>						
Committee of Adjustment	50,000	37,829	76 %	(6)	44,200	66,799
Miscellaneous	16,750	15,141	90 %		12,150	17,124
<b>Total Clerk's Department</b>	66,750	52,970	79 %		56,350	83,923
<b>Fire and By-law Services</b>						
Fire Department Revenues	34,700	37,086	107 %	(7)	37,530	40,185
By-law and Parking Enforcement	14,300	22,809	160 %	(8)	19,000	18,329
Provincial Offences Act Revenue	10,000	43,474	435 %	(8)	25,000	20,615
<b>Total Fire and By-law Services</b>	59,000	103,369	175 %		81,530	79,129
<b>Public Works</b>						
Facilities and Beautification	530,506	499,763	94 %	(9)	333,550	354,197
Aggregate Resource Grant	25,000	23,147	93 %	(10)	25,000	29,376
Transfer from Reserve	-	78,836	- %	(11)	-	24,944
Miscellaneous	18,000	26,902	149 %	(12)	21,500	31,813
Fonthill/Hillside Cemeteries	71,600	95,850	134 %	(7)	74,200	73,029
<b>Total Public Works</b>	645,106	724,498	112 %		454,250	513,359
<b>Recreation, Culture and Wellness</b>						
Recreation and Wellness	225,423	256,881	114 %	(13)	200,600	198,318
Special Events and Festivals	150,250	197,521	131 %		132,995	128,999
Culture and Community Enhancement	66,000	78,824	119 %		50,070	40,660
Public Transit	165,000	80,576	49 %	(14)	165,000	165,551
<b>Total Recreation, Culture and Wellness</b>	606,673	613,802	101 %		548,665	533,528
<b>Community Planning and Development</b>						
Building Department Revenues	500,500	655,957	131 %		501,120	979,544
Planning Fees	65,340	196,913	301 %		57,100	185,605
Municipal Drainage	12,000	-	- %		14,500	16,207
<b>Total Community Planning and Development</b>	577,840	852,870	148 %	(15)	572,720	1,181,356
<b>Water and Wastewater</b>						
Water Revenues	2,477,727	2,512,226	101 %		2,515,483	2,345,773
Wastewater Revenues	1,708,694	1,796,919	105 %		1,860,570	1,641,396
<b>Total Water and Wastewater</b>	4,186,421	4,309,145	103 %	(16)	4,376,053	3,987,169
<b>GRAND TOTAL</b>	\$ 19,745,618	\$ 20,178,698	102 %		\$ 19,002,546	\$ 19,274,716

## Monthly Revenue Report at December 31, 2018 (100% of time lapsed)

### Explanatory Notes:

- (1) Final tax bills have been issued therefore taxation revenue for entire year realized.
- (2) Slight decrease in penalties and interest due to improved collections on aged taxes receivable.
- (3) Supplemental revenue is below budget and fluctuates from year to year.
- (4) Increase due to HST recovery from prior years based on Deloitte HST review.
- (5) Of the total interest revenue, \$48,531 was allocated to non-discretionary reserves (building, water, and wastewater).
- (6) COA revenue fluctuates from year to year depending on applications.
- (7) Uncertain timing of some revenue streams.
- (8) Increased recovery of parking fines from prior years, and POA revenue received from Region.
- (9) Revenue for Haist arena below budget for 2018.
- (10) Aggregate resource grant received in full.
- (11) Budget shortfall in winter control transferred from Roads Reserve as in prior years, due to unpredictable weather.
- (12) Safe cycling education grant and increased driveway culvert fees to offset costs.
- (13) Increased revenue due to Seniors Active Living Centre funding.
- (14) Provincial gas tax funding for 2018 below budget.
- (15) Increased revenue due to growth within the Town.
- (16) Increased water and wastewater consumption resulting from dry summer.

Monthly Expenditure Report at December 31, 2018 (100% of time lapsed)

	2018				2017	
	Budget	Actual at Dec 31	Actual as a % of Budget	Notes	Budget	Actual at Dec 31
<b>Administration Services</b>						
Members of Council	\$ 184,643	\$ 189,270	103 %		\$ 221,953	\$ 208,113
CAO's Office	269,326	251,004	93 %		337,049	327,136
<b>Total Administration Services</b>	<b>453,969</b>	<b>440,274</b>	<b>97 %</b>		<b>559,002</b>	<b>535,249</b>
<b>Clerk's Department</b>						
Clerk's Department	413,943	414,959	100 %		352,160	333,876
Marketing and Communication	107,761	102,750	95 %		91,043	90,797
Committee of Adjustment	6,650	3,167	48 %	(1)	6,150	6,686
<b>Total Clerk's Department</b>	<b>528,354</b>	<b>520,876</b>	<b>99 %</b>		<b>449,353</b>	<b>431,359</b>
<b>Corporate Services</b>						
Finance Department	844,232	823,910	98 %		785,505	877,774
Shared Administrative Overhead	620,250	933,824	151 %	(2)	583,929	1,195,834
Shared Information Technology	455,702	431,258	95 %		427,670	356,101
Human Resources	201,180	178,811	89 %	(3)	256,414	260,563
<b>Total Corporate Services</b>	<b>2,121,364</b>	<b>2,367,803</b>	<b>112 %</b>		<b>2,053,518</b>	<b>2,690,272</b>
<b>Fire and By-law Services</b>						
Fire Services	1,297,766	1,303,643	100 %		1,345,875	1,378,184
By-law and Parking Enforcement	114,791	124,848	109 %	(4)	113,915	111,967
Health and Safety	88,434	26,459	30 %	(5)	-	-
Crossing Guards	41,508	44,482	107 %		41,677	40,396
Animal Control	39,868	39,868	100 %		37,970	40,041
<b>Total Fire and By-law Services</b>	<b>1,582,367</b>	<b>1,539,300</b>	<b>97 %</b>		<b>1,539,437</b>	<b>1,570,588</b>
<b>Public Works</b>						
General Administration	940,037	898,545	96 %		716,451	774,778
Roadway Maintenance	3,474,595	3,492,779	101 %		3,558,300	3,577,358
Facilities and Beautification	2,921,217	2,911,042	100 %		2,372,415	2,257,252
Street Lighting	224,789	175,896	78 %	(6)	202,500	197,379
Fonthill and Hillside Cemeteries	127,396	116,583	92 %	(7)	127,387	121,719
Niagara Central Airport	46,566	42,816	92 %		29,133	29,466
<b>Total Public Works</b>	<b>7,734,600</b>	<b>7,637,661</b>	<b>99 %</b>		<b>7,006,186</b>	<b>6,957,952</b>
<b>Recreation, Culture and Wellness</b>						
General Administration	413,502	356,848	86 %	(8)	395,251	336,058
Recreation and Wellness	275,835	306,276	111 %	(9)	271,906	241,977
Special Events and Festivals	257,976	339,723	132 %	(10)	241,396	237,664
Culture and Community Enhancement	167,064	147,714	88 %		132,643	116,078
Public Transit	218,850	259,054	118 %	(8)	208,920	213,552
Libraries	814,218	814,218	100 %		787,690	787,690
<b>Total Recreation, Culture and Wellness</b>	<b>2,147,445</b>	<b>2,223,833</b>	<b>104 %</b>		<b>2,037,806</b>	<b>1,933,019</b>
<b>Community Planning and Development</b>						
Building Department	500,500	655,956	131 %	(11)	501,120	979,544
Planning and Zoning	475,573	469,295	99 %		465,046	454,424
Municipal Drainage	15,025	14,556	97 %		15,025	11,961
<b>Total Community Planning and Development</b>	<b>991,098</b>	<b>1,139,807</b>	<b>115 %</b>		<b>981,191</b>	<b>1,445,929</b>
<b>Water and Wastewater</b>						
Water	2,477,727	2,512,226	101 %		2,515,483	2,345,772
Wastewater	1,708,694	1,796,918	105 %		1,860,570	1,641,396
<b>Total Water and Wastewater</b>	<b>4,186,421</b>	<b>4,309,144</b>	<b>103 %</b>	(10)	<b>4,376,053</b>	<b>3,987,168</b>
<b>GRAND TOTAL</b>	<b>\$ 19,745,618</b>	<b>\$ 20,178,698</b>	<b>102 %</b>		<b>\$ 19,002,546</b>	<b>\$ 19,551,536</b>

## Monthly Expenditure Report at December 31, 2018 (100% of time lapsed)

### Explanatory Notes:

- (1) COA expenses fluctuate from year to year depending on applications.
- (2) Increased shared overhead because of higher legal fees and WSIB. In addition \$174,624 net budget surplus for the Town has been transferred to the working funds reserve.
- (3) Salary savings offset by increased consulting fees paid to hire senior positions.
- (4) Increased part-time wages and supplies.
- (5) Contracted health and safety co-ordinator started in Q2 and finished in Q3.
- (6) Streetlighting hydro charges lower than budget.
- (7) Contracted services lower than anticipated.
- (8) Wages have been allocated to transit to better reflect Town contribution to transit program.
- (9) Increased wages substantially offset by Senior Active Living Centre funding.
- (10) Increased special event costs offset by increased special event revenue. Slight shortfall due to free admissions to alumni hockey game.
- (11) Building department surplus of \$183,826 has been transferred to reserve.
- (12) Water and wastewater flows exceeded budget expectations. Water deficit of \$67,797 has been transferred from reserve; wastewater surplus of \$48,379 has been transferred to reserve.