



Monthly Revenue Report at July 31, 2019 (58% of time lapsed)

| | 2019 | | | | 2018 | |
|---|---------------|------------------|-------------------------|-------|---------------|------------------|
| | Budget | Actual at Jul 31 | Actual as a % of Budget | Notes | Budget | Actual at Dec 31 |
| Taxation | | | | | | |
| General Tax Levy | \$ 13,674,386 | \$ 7,976,719 | 58 % | | \$ 12,530,619 | \$ 12,530,627 |
| Payments in Lieu | 300,471 | 175,510 | 58 % | | 300,471 | 299,576 |
| Total Taxation | 13,974,857 | 8,152,229 | 58 % | (1) | 12,831,090 | 12,830,203 |
| Finance Department | | | | | | |
| Penalties and Interest | 270,000 | 169,483 | 63 % | | 340,000 | 268,465 |
| Supplemental Revenues | 175,000 | 211,625 | 121 % | (2) | 300,000 | 172,853 |
| Transfer from Building Department | 77,938 | 45,464 | 58 % | | 77,938 | 77,938 |
| Ontario Unconditional Grants | 39,800 | 30,317 | 76 % | (3) | 39,800 | 39,800 |
| Miscellaneous | 15,000 | 11,898 | 79 % | | 10,000 | 80,029 |
| Investment Income | 10,000 | 59,770 | 598 % | (4) | 5,000 | 52,756 |
| Total Finance Department | 587,738 | 528,557 | 90 % | | 772,738 | 691,841 |
| Clerk's Department | | | | | | |
| Committee of Adjustment | 50,000 | 27,768 | 56 % | | 50,000 | 37,829 |
| Miscellaneous | 16,750 | 7,699 | 46 % | (5) | 16,750 | 15,141 |
| Total Clerk's Department | 66,750 | 35,467 | 53 % | | 66,750 | 52,970 |
| Fire and By-law Services | | | | | | |
| Fire Department Revenues | 35,450 | 29,792 | 84 % | (6) | 34,700 | 37,086 |
| By-law and Parking Enforcement | 14,300 | 15,741 | 110 % | (7) | 14,300 | 22,809 |
| Provincial Offences Act Revenue | 10,000 | 6,955 | 70 % | (8) | 10,000 | 43,474 |
| Total Fire and By-law Services | 59,750 | 52,488 | 88 % | | 59,000 | 103,369 |
| Public Works | | | | | | |
| Facilities and Beautification | 676,219 | 362,231 | 54 % | | 530,506 | 499,763 |
| Aggregate Resource Grant | 25,000 | - | - % | (9) | 25,000 | 23,147 |
| Transfer from Reserve | 425,500 | 248,208 | 58 % | | - | 78,836 |
| Miscellaneous | 80,500 | 14,453 | 18 % | (10) | 18,000 | 26,902 |
| Fonthill/Hillside Cemeteries | 78,500 | 36,386 | 46 % | (5) | 71,600 | 95,850 |
| Total Public Works | 1,285,719 | 661,278 | 51 % | | 645,106 | 724,498 |
| Recreation, Culture and Wellness | | | | | | |
| Recreation and Wellness | 347,450 | 248,371 | 71 % | (11) | 225,423 | 256,881 |
| Special Events and Festivals | 150,150 | 141,400 | 94 % | (11) | 150,250 | 197,521 |
| Culture and Community Enhancement | 78,500 | 33,443 | 43 % | (11) | 66,000 | 78,824 |
| Public Transit | 211,953 | 72,521 | 34 % | (12) | 165,000 | 80,576 |
| Total Recreation, Culture and Wellness | 788,053 | 495,735 | 63 % | | 606,673 | 613,802 |
| Community Planning and Development | | | | | | |
| Building Department Revenues | 500,500 | 441,380 | 88 % | | 500,500 | 655,957 |
| Planning Fees | 65,340 | 122,882 | 188 % | | 65,340 | 196,913 |
| Municipal Drainage | - | - | - % | | 12,000 | - |
| Total Community Planning and Development | 565,840 | 564,262 | 100 % | (13) | 577,840 | 852,870 |
| Water and Wastewater | | | | | | |
| Water Revenues | 2,761,884 | 1,159,962 | 42 % | | 2,477,727 | 2,512,226 |
| Wastewater Revenues | 2,014,104 | 873,914 | 43 % | | 1,708,694 | 1,796,919 |
| Total Water and Wastewater | 4,775,988 | 2,033,876 | 43 % | (14) | 4,186,421 | 4,309,145 |
| GRAND TOTAL | \$ 22,104,695 | \$ 12,523,892 | 57 % | | \$ 19,745,618 | \$ 20,178,698 |



Monthly Revenue Report at July 31, 2019 (58% of time lapsed)

Explanatory Notes:

- (1) Taxation revenue based on budget; final tax bills were sent out in June.
- (2) Supplemental revenue is collected June through November, and has exceeded budget for 2019.
- (3) Budget of \$39,800 pertained to Ontario Municipal Partnership Fund (OMPF). OMPF payments for Q1-Q3 have been received, and new Municipal Modernization grant of \$725,000 has been deferred until it can be applied to expenditures approved by Council. Approximately \$520k has been approved to be applied to capital projects in order to allocate Federal Gas Tax to the Pelham St. project. These grants are considered unconditional because they are not dependent upon a specific project being completed.
- (4) Interest will be allocated to non-discretionary and obligatory reserves at year-end.
- (5) Uncertain timing of certain revenue streams.
- (6) \$5,000 Grant received from Enbridge for fire equipment which has been purchased.
- (7) Increased fees for permits and parking fines.
- (8) Q1 POA received in April, and year-to-date received is tracking higher than budget.
- (9) Aggregate resource grant received in September each year.
- (10) Payments expected for federal grant related to climate change and innovation.
- (11) Most recreation camp and special event activity occurs in Q2 and Q3.
- (12) Significant portion of transit grants pertain to the second bus and therefore have not yet been received.
- (13) Increased revenue due to growth within the Town. At year-end, any Building Department surplus is transferred to its reserve.
- (14) Water and wastewater have been billed for January to June. Consumption tends to be higher in the summer.



Monthly Expenditure Report at July 31, 2019 (58% of time lapsed)

| | 2019 | | | | 2018 | |
|---|---------------|------------------|-------------------------|-------|---------------|------------------|
| | Budget | Actual at Jul 31 | Actual as a % of Budget | Notes | Budget | Actual at Dec 31 |
| Administration Services | | | | | | |
| Members of Council | \$ 217,409 | \$ 137,047 | 63 % | (1) | \$ 184,643 | \$ 189,270 |
| CAO's Office | 257,512 | 56,043 | 22 % | (2) | 269,326 | 251,004 |
| Total Administration Services | 474,921 | 193,090 | 41 % | | 453,969 | 440,274 |
| Clerk's Department | | | | | | |
| Clerk's Department | 357,814 | 217,638 | 61 % | (3) | 413,943 | 414,959 |
| Marketing and Communication | 125,975 | 58,048 | 46 % | | 107,761 | 102,750 |
| Committee of Adjustment | 6,650 | 694 | 10 % | (4) | 6,650 | 3,167 |
| Total Clerk's Department | 490,439 | 276,380 | 56 % | | 528,354 | 520,876 |
| Corporate Services | | | | | | |
| Finance Department | 809,394 | 473,644 | 59 % | | 844,232 | 823,910 |
| Shared Administrative Overhead | 835,015 | 506,036 | 61 % | (5) | 620,250 | 933,824 |
| Shared Information Technology | 448,848 | 286,717 | 64 % | (6) | 455,702 | 431,258 |
| Human Resources | 86,145 | 53,955 | 63 % | (7) | 201,180 | 178,811 |
| Total Corporate Services | 2,179,402 | 1,320,352 | 61 % | | 2,121,364 | 2,367,803 |
| Fire and By-law Services | | | | | | |
| Fire Services | 1,329,511 | 633,607 | 48 % | (8) | 1,297,766 | 1,303,643 |
| By-law and Parking Enforcement | 126,146 | 67,858 | 54 % | | 114,791 | 124,848 |
| Health and Safety | 7,955 | 7,168 | 90 % | (7) | 88,434 | 26,459 |
| Crossing Guards | 42,563 | 25,418 | 60 % | | 41,508 | 44,482 |
| Animal Control | 36,000 | 18,000 | 50 % | (9) | 39,868 | 39,868 |
| Total Fire and By-law Services | 1,542,175 | 752,051 | 49 % | | 1,582,367 | 1,539,300 |
| Public Works | | | | | | |
| General Administration | 1,183,229 | 706,296 | 60 % | (10) | 940,037 | 898,545 |
| Roadway Maintenance | 3,810,707 | 2,298,446 | 60 % | (11) | 3,474,595 | 3,492,779 |
| Facilities and Beautification | 3,678,562 | 1,723,445 | 47 % | | 2,921,217 | 2,911,042 |
| Street Lighting | 224,789 | 100,868 | 45 % | | 224,789 | 175,896 |
| Fonthill and Hillside Cemeteries | 128,322 | 66,437 | 52 % | | 127,396 | 116,583 |
| Niagara Central Airport | 20,844 | 20,844 | 100 % | (12) | 46,566 | 42,816 |
| Total Public Works | 9,046,453 | 4,916,336 | 54 % | | 7,734,600 | 7,637,661 |
| Recreation, Culture and Wellness | | | | | | |
| General Administration | 357,669 | 205,657 | 57 % | | 413,502 | 356,848 |
| Recreation and Wellness | 379,270 | 172,163 | 45 % | (13) | 275,835 | 306,276 |
| Special Events and Festivals | 270,601 | 166,073 | 61 % | (13) | 257,976 | 339,723 |
| Culture and Community Enhancement | 158,046 | 71,682 | 45 % | (13) | 167,064 | 147,714 |
| Public Transit | 442,390 | 208,675 | 47 % | (14) | 218,850 | 259,054 |
| Libraries | 814,218 | 474,961 | 58 % | | 814,218 | 814,218 |
| Total Recreation, Culture and Wellness | 2,422,194 | 1,299,211 | 54 % | | 2,147,445 | 2,223,833 |
| Community Planning and Development | | | | | | |
| Building Department | 500,500 | 246,417 | 49 % | (15) | 500,500 | 655,956 |
| Planning and Zoning | 633,487 | 353,524 | 56 % | | 475,573 | 469,295 |
| Municipal Drainage | 39,136 | 18,283 | 47 % | | 15,025 | 14,556 |
| Total Community Planning and Development | 1,173,123 | 618,224 | 53 % | | 991,098 | 1,139,807 |
| Water and Wastewater | | | | | | |
| Water | 2,761,884 | 1,414,046 | 51 % | (16) | 2,477,727 | 2,512,226 |
| Wastewater | 2,014,104 | 1,172,535 | 58 % | | 1,708,694 | 1,796,918 |
| Total Water and Wastewater | 4,775,988 | 2,586,581 | 54 % | | 4,186,421 | 4,309,144 |
| GRAND TOTAL | \$ 22,104,695 | \$ 11,962,225 | 54 % | | \$ 19,745,618 | \$ 20,178,698 |



Monthly Expenditure Report at July 31, 2019 (58% of time lapsed)

Explanatory Notes:

- (1) Some expenditures have been paid in full for the year, such as memberships and the strategic plan. Additional costs incurred related to Haist arena surveys.
- (2) Budget variance due to organizational changes.
- (3) Some fees have been paid in full for the year, such as Joint Access Advisory Committee.
- (4) Honorariums are paid at the end of the year.
- (5) WSIB expense is higher than budget and some will be allocated to water, wastewater, and building. Postage fees are higher than budget due to mailout of Haist arena survey.
- (6) Some software licenses and support fees have been paid in full for the year.
- (7) Health and safety interdepartmental transfers will be recorded at year-end to allocate to departments.
- (8) Volunteer firefighter stipends are paid in Q4.
- (9) Animal control payments have been made for Q1 and Q2.
- (10) Some debenture principal and interest payments made for the full year.
- (11) Significant portion of winter control budget has been spent.
- (12) Operating contribution to Niagara Central Dorothy Rungeling Airport Commission has been paid.
- (13) Most recreation camp and special event activity occurs in Q2 and Q3.
- (14) Addition of second bus will occur in September.
- (15) WSIB and insurance expenses still to be allocated.
- (16) Water consumption tends to be higher in the summer.