

Monthly Revenue Report at September 30, 2019 (75% of time lapsed)

	2019				2018	
	Budget	Actual at Sep 30	Actual as a % of Budget	Notes	Budget	Actual at Dec 31
Taxation						
General Tax Levy	\$ 13,674,386	\$ 10,255,781	75 %		\$ 12,530,619	\$ 12,530,627
Payments in Lieu	300,471	225,656	75 %		300,471	299,576
Total Taxation	13,974,857	10,481,437	75 %	(1)	12,831,090	12,830,203
Finance Department						
Penalties and Interest	270,000	216,482	80 %		340,000	268,465
Supplemental Taxation Revenues	200,000	254,210	127 %	(2)	300,000	172,853
Transfer from Building Department	77,938	58,453	75 %		77,938	77,938
Ontario Unconditional Grants	39,800	30,317	76 %	(3)	39,800	39,800
Miscellaneous	15,000	15,473	103 %		10,000	80,029
Investment Income	10,000	106,122	1,061 %	(4)	5,000	52,756
Total Finance Department	612,738	681,057	111 %		772,738	691,841
Clerk's Department						
Committee of Adjustment	50,000	30,408	61 %		50,000	37,829
Miscellaneous	16,750	10,207	61 %		16,750	15,141
Total Clerk's Department	66,750	40,615	61 %	(5)	66,750	52,970
Fire and By-law Services						
Fire Department Revenues	35,450	31,088	88 %	(6)	34,700	37,086
By-law and Parking Enforcement	14,300	19,451	136 %	(7)	14,300	22,809
Provincial Offences Act Revenue	10,000	13,910	139 %	(8)	10,000	43,474
Total Fire and By-law Services	59,750	64,449	108 %		59,000	103,369
Public Works						
Facilities and Beautification	676,219	487,224	72 %		530,506	499,763
Aggregate Resource Grant	25,000	52,831	211 %	(9)	25,000	23,147
Transfer from Reserve	425,500	319,125	75 %		-	78,836
Miscellaneous	80,500	23,116	29 %	(10)	18,000	26,902
Fonthill/Hillside Cemeteries	78,500	55,392	71 %	(5)	71,600	95,850
Total Public Works	1,285,719	937,688	73 %		645,106	724,498
Recreation, Culture and Wellness						
Recreation and Wellness	347,450	353,263	102 %	(11)	225,423	256,881
Special Events and Festivals	150,150	144,967	97 %	(11)	150,250	197,521
Culture and Community Enhancement	78,500	65,309	83 %	(11)	66,000	78,824
Public Transit	211,953	74,637	35 %	(12)	165,000	80,576
Total Recreation, Culture and Wellness	788,053	638,176	81 %		606,673	613,802
Community Planning and Development						
Building Department Revenues	500,500	585,742	117 %		500,500	655,957
Planning Fees	65,340	132,662	203 %		65,340	196,913
Municipal Drainage	-	-	- %		12,000	-
Total Community Planning and Development	565,840	718,404	127 %	(13)	577,840	852,870
Water and Wastewater						
Water Revenues	2,761,884	1,766,813	64 %		2,477,727	2,512,226
Wastewater Revenues	2,014,104	1,293,387	64 %		1,708,694	1,796,919
Total Water and Wastewater	4,775,988	3,060,200	64 %	(14)	4,186,421	4,309,145
GRAND TOTAL	\$ 22,129,695	\$ 16,622,026	75 %		\$ 19,745,618	\$ 20,178,698

Monthly Revenue Report at September 30, 2019 (75% 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.
Supplementary/omitted taxes result from an addition, renovation, construction or class change that occurred on a property that was not previously recorded on the assessment roll. When supplementary/omitted assessment is added to the roll, additional property taxes can be collected for the current year, and if applicable, for any part of all of the two previous years as described in Section 34 of the *Assessment Act*.
- (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) Q2 POA received in August, and year-to-date received is tracking higher than budget.
- (9) Aggregate resource grant received in September, and is significantly higher than prior years in 2019.
- (10) Payments expected for federal grant related to climate change and innovation. The first payment will be received in October.
- (11) Most recreation camp and special event activity occurs in Q2 and Q3. New horizons for Seniors grant funding of \$25,000 received subsequent to budget approval and will have related increased expenditures.
- (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 August. Consumption tends to be higher in the summer, therefore revenue appears to be slightly lower than budget due to lower consumption than anticipated.

Monthly Expenditure Report at September 30, 2019 (75% of time lapsed)

	2019				2018	
	Budget	Actual at Sep 30	Actual as a % of Budget	Notes	Budget	Actual at Dec 31
Administration Services						
Members of Council	\$ 217,409	\$ 171,387	79 %	(1)	\$ 184,643	\$ 189,270
CAO's Office	257,512	105,875	41 %	(2)	269,326	251,004
Human Resources	86,145	74,369	86 %	(3)	201,180	178,811
Total Administration Services	561,066	351,631	63 %		655,149	619,085
Clerk's Department						
Clerk's Department	357,814	283,599	79 %	(4)	413,943	414,959
Marketing and Communication	125,975	82,752	66 %		107,761	102,750
Committee of Adjustment	6,650	694	10 %	(5)	6,650	3,167
Total Clerk's Department	490,439	367,045	75 %		528,354	520,876
Corporate Services						
Finance Department	809,394	619,563	77 %		844,232	823,910
Shared Administrative Overhead	835,015	735,841	88 %	(6)	620,250	933,824
Shared Information Technology	448,848	345,919	77 %	(7)	455,702	431,258
Total Corporate Services	2,093,257	1,701,323	81 %		1,920,184	2,188,992
Fire and By-law Services						
Fire Services	1,329,511	768,936	58 %	(8)	1,297,766	1,303,643
By-law and Parking Enforcement	126,146	90,967	72 %		114,791	124,848
Health and Safety	7,955	7,898	99 %	(9)	88,434	26,459
Crossing Guards	42,563	29,254	69 %		41,508	44,482
Animal Control	36,000	27,300	76 %	(10)	39,868	39,868
Total Fire and By-law Services	1,542,175	924,355	60 %		1,582,367	1,539,300
Public Works						
General Administration	1,183,229	874,096	74 %		940,037	898,545
Roadway Maintenance	3,810,707	2,853,988	75 %		3,474,595	3,492,779
Facilities and Beautification	3,703,562	2,265,892	61 %	(11)	2,921,217	2,911,042
Street Lighting	224,789	131,792	59 %	(12)	224,789	175,896
Fonthill and Hillside Cemeteries	128,322	87,086	68 %		127,396	116,583
Niagara Central Airport	20,844	20,844	100 %	(13)	46,566	42,816
Total Public Works	9,071,453	6,233,698	69 %		7,734,600	7,637,661
Recreation, Culture and Wellness						
General Administration	357,669	280,838	79 %	(14)	413,502	356,848
Recreation and Wellness	379,270	337,533	89 %	(15)	275,835	306,276
Special Events and Festivals	270,601	229,325	85 %	(15)	257,976	339,723
Culture and Community Enhancement	158,046	120,896	76 %	(15)	167,064	147,714
Public Transit	442,390	274,207	62 %	(16)	218,850	259,054
Libraries	814,218	610,664	75 %		814,218	814,218
Total Recreation, Culture and Wellness	2,422,194	1,853,463	77 %		2,147,445	2,223,833
Community Planning and Development						
Building Department	500,500	326,582	65 %	(17)	500,500	655,956
Planning and Zoning	633,487	464,294	73 %		475,573	469,295
Municipal Drainage	39,136	23,958	61 %		15,025	14,556
Total Community Planning and Development	1,173,123	814,834	69 %		991,098	1,139,807
Water and Wastewater						
Water	2,761,884	1,851,820	67 %	(18)	2,477,727	2,512,226
Wastewater	2,014,104	1,496,657	74 %		1,708,694	1,796,918
Total Water and Wastewater	4,775,988	3,348,477	70 %		4,186,421	4,309,144
GRAND TOTAL	\$ 22,129,695	\$ 15,594,826	70 %		\$ 19,745,618	\$ 20,178,698

Monthly Expenditure Report at September 30, 2019 (75% 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) Increased contracted services required.
- (4) Some fees have been paid in full for the year, such as Joint Access Advisory Committee.
- (5) Honorariums are paid at the end of the year.
- (6) 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. Insurance premiums have been paid in full for the year.
- (7) Some software licenses and support fees have been paid in full for the year.
- (8) Volunteer firefighter stipends are paid in Q4.
- (9) Health and safety interdepartmental transfers will be recorded at year-end to allocate to departments.
- (10) Animal control payments have been made for Q1 to Q3.
- (11) Hydro savings at the MCC due to work of Utility Sustainability Committee; half of the debenture principal and interest payments for facilities will be made in December.
- (12) Hydro savings on streetlights from increased use of LED lighting.
- (13) Operating contribution to Niagara Central Dorothy Rungeling Airport Commission has been paid.
- (14) Slight increase in expenditures offset by New Horizons for Seniors grant funding.
- (15) Most recreation camp and special event activity occurs in Q2 and Q3.
- (16) Addition of second bus occurred in September.
- (17) WSIB and insurance expenses still to be allocated.
- (18) WSIB and interdepartmental transfers to be recorded at year-end. Reduced costs for meter flushing due to development.