

Monthly Revenue Report at October 31, 2019 (83% of time lapsed)

	2019				2018	
	Budget	Actual at Oct 31	Actual as a % of Budget	Notes	Budget	Actual at Dec 31
Taxation						
General Tax Levy	\$ 13,674,386	\$ 11,395,322	83 %		\$ 12,530,619	\$ 12,530,627
Payments in Lieu	300,471	250,393	83 %		300,471	299,576
Total Taxation	13,974,857	11,645,715	83 %	(1)	12,831,090	12,830,203
Finance Department						
Penalties and Interest	270,000	214,803	80 %		340,000	268,465
Supplemental Taxation Revenues	200,000	257,929	129 %	(2)	300,000	172,853
Transfer from Building Department	77,938	64,948	83 %		77,938	77,938
Ontario Unconditional Grants	39,800	40,500	102 %	(3)	39,800	39,800
Miscellaneous	15,000	18,178	121 %		10,000	80,029
Investment Income	10,000	128,201	1,282 %	(4)	5,000	52,756
Total Finance Department	612,738	724,559	118 %		772,738	691,841
Clerk's Department						
Committee of Adjustment	50,000	33,758	68 %		50,000	37,829
Miscellaneous	16,750	11,198	67 %		16,750	15,141
Total Clerk's Department	66,750	44,956	67 %	(5)	66,750	52,970
Fire and By-law Services						
Fire Department Revenues	35,450	38,780	109 %	(6)	34,700	37,086
By-law and Parking Enforcement	14,300	21,926	153 %	(7)	14,300	22,809
Provincial Offences Act Revenue	10,000	20,865	209 %	(8)	10,000	43,474
Total Fire and By-law Services	59,750	81,571	137 %		59,000	103,369
Public Works						
Facilities and Beautification	676,219	568,897	84 %		530,506	499,763
Aggregate Resource Grant	25,000	52,831	211 %	(9)	25,000	23,147
Transfer from Reserve	425,500	354,583	83 %		-	78,836
Miscellaneous	80,500	50,818	63 %	(10)	18,000	26,902
Fonthill/Hillside Cemeteries	78,500	64,370	82 %	(5)	71,600	95,850
Total Public Works	1,285,719	1,091,499	85 %		645,106	724,498
Recreation, Culture and Wellness						
Recreation and Wellness	347,450	378,680	109 %	(11)	225,423	256,881
Special Events and Festivals	150,150	148,214	99 %	(11)	150,250	197,521
Culture and Community Enhancement	78,500	65,546	83 %	(11)	66,000	78,824
Public Transit	211,953	75,206	35 %	(12)	165,000	80,576
Total Recreation, Culture and Wellness	788,053	667,646	85 %		606,673	613,802
Community Planning and Development						
Building Department Revenues	500,500	608,979	122 %		500,500	655,957
Planning Fees	65,340	133,064	204 %		65,340	196,913
Municipal Drainage	-	-	- %		12,000	-
Total Community Planning and Development	565,840	742,043	131 %	(13)	577,840	852,870
Water and Wastewater						
Water Revenues	2,761,884	2,164,427	78 %		2,477,727	2,512,226
Wastewater Revenues	2,014,104	1,603,458	80 %		1,708,694	1,796,919
Total Water and Wastewater	4,775,988	3,767,885	79 %	(14)	4,186,421	4,309,145
GRAND TOTAL	\$ 22,129,695	\$ 18,765,874	85 %		\$ 19,745,618	\$ 20,178,698



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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) Q3 POA received in October, and year-to-date received is tracking higher than budget.
- (9) Aggregate resource grant received in September, and is significantly higher than prior years.
- (10) Payments expected for federal grant related to climate change and innovation. The first payment was received in October for approximately the first seven months of the year.
- (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) Awaiting first portion of grant related to second bus as well as Region contribution to the link.
- (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 October. 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 October 31, 2019 (83% of time lapsed)

	2019				2018	
	Budget	Actual at Oct 31	Actual as a % of Budget	Notes	Budget	Actual at Dec 31
Administration Services						
Members of Council	\$ 217,409	\$ 182,061	84 %		\$ 184,643	\$ 189,270
CAO's Office	257,512	126,484	49 %	(1)	269,326	251,004
Human Resources	86,145	79,582	92 %	(2)	201,180	178,811
Total Administration Services	561,066	388,127	69 %		655,149	619,085
Clerk's Department						
Clerk's Department	357,814	308,028	86 %	(3)	413,943	414,959
Marketing and Communication	125,975	90,570	72 %		107,761	102,750
Committee of Adjustment	6,650	694	10 %	(4)	6,650	3,167
Total Clerk's Department	490,439	399,292	81 %		528,354	520,876
Corporate Services						
Finance Department	809,394	689,621	85 %		844,232	823,910
Shared Administrative Overhead	835,015	780,563	93 %	(5)	620,250	933,824
Shared Information Technology	448,848	387,836	86 %	(6)	455,702	431,258
Total Corporate Services	2,093,257	1,858,020	89 %		1,920,184	2,188,992
Fire and By-law Services						
Fire Services	1,329,511	819,414	62 %	(7)	1,297,766	1,303,643
By-law and Parking Enforcement	126,146	99,160	79 %		114,791	124,848
Health and Safety	7,955	7,898	99 %	(8)	88,434	26,459
Crossing Guards	42,563	33,640	79 %		41,508	44,482
Animal Control	36,000	27,300	76 %	(9)	39,868	39,868
Total Fire and By-law Services	1,542,175	987,412	64 %		1,582,367	1,539,300
Public Works						
General Administration	1,183,229	925,147	78 %	(10)	940,037	898,545
Roadway Maintenance	3,810,707	3,169,185	83 %		3,474,595	3,492,779
Facilities and Beautification	3,703,562	2,441,259	66 %	(11)	2,921,217	2,911,042
Street Lighting	224,789	147,504	66 %	(12)	224,789	175,896
Fonthill and Hillside Cemeteries	128,322	95,820	75 %		127,396	116,583
Niagara Central Airport	20,844	20,844	100 %	(13)	46,566	42,816
Total Public Works	9,071,453	6,799,759	75 %		7,734,600	7,637,661
Recreation, Culture and Wellness						
General Administration	357,669	309,485	87 %	(14)	413,502	356,848
Recreation and Wellness	379,270	356,029	94 %	(15)	275,835	306,276
Special Events and Festivals	270,601	237,387	88 %	(15)	257,976	339,723
Culture and Community Enhancement	158,046	129,730	82 %	(15)	167,064	147,714
Public Transit	442,390	341,153	77 %	(16)	218,850	259,054
Libraries	814,218	678,515	83 %		814,218	814,218
Total Recreation, Culture and Wellness	2,422,194	2,052,299	85 %		2,147,445	2,223,833
Community Planning and Development						
Building Department	500,500	363,031	73 %	(17)	500,500	655,956
Planning and Zoning	633,487	512,900	81 %		475,573	469,295
Municipal Drainage	39,136	26,562	68 %		15,025	14,556
Total Community Planning and Development	1,173,123	902,493	77 %		991,098	1,139,807
Water and Wastewater						
Water	2,761,884	2,046,457	74 %	(18)	2,477,727	2,512,226
Wastewater	2,014,104	1,652,211	82 %		1,708,694	1,796,918
Total Water and Wastewater	4,775,988	3,698,668	77 %		4,186,421	4,309,144
GRAND TOTAL	\$ 22,129,695	\$ 17,086,070	77 %		\$ 19,745,618	\$ 20,178,698



Monthly Expenditure Report at October 31, 2019 (83% of time lapsed)

Explanatory Notes:

- (1) Budget variance due to organizational changes.
- (2) Increased contracted services required.
- (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. Insurance premiums have been paid in full for the year.
- (6) Some software licenses and support fees have been paid in full for the year.
- (7) Volunteer firefighter stipends are paid in Q4.
- (8) Health and safety interdepartmental transfers will be recorded at year-end to allocate to departments.
- (9) Animal control payments have been made for Q1 to Q3.
- (10) Half year of debenture payments on \$4M issued this year are slightly lower than budget.
- (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.