

Appendix 1

Monthly Revenue Report at December 31, 2021 (100% of time lapsed)

	Notes	2021			2020	
		Budget	Actual at Dec 31	Actual as a % of Budget	Budget	Actual at Dec 31
Taxation						
General Tax Levy		\$ 15,678,870	\$ 15,678,884	100 %	\$ 14,946,487	\$ 14,946,495
Payments in Lieu		300,471	304,304	101 %	300,471	302,118
Total Taxation		15,979,341	15,983,188	100 %	15,246,958	15,248,613
Finance Department						
Penalties and Interest		270,000	302,903	112 %	270,000	231,419
Supplemental Taxation Revenues	(1)	175,000	237,224	136 %	200,000	476,022
Transfer from Building Department	(2)	81,087	99,502	123 %	79,497	79,497
Grants	(3)	114,800	101,642	89 %	39,800	41,100
Miscellaneous	(4)	18,000	31,678	176 %	18,000	22,450
Investment Income	(5)	10,000	72,632	726 %	10,000	26,251
Transfer from HR Capacity Building Reserve	(6)	-	24,701	- %	-	-
COVID-19 Grant Funding	(7)	602,350	954,812	159 %	-	1,480,702
Total Finance Department		1,271,237	1,825,094	144 %	617,297	2,357,441
Administration and Clerk's						
Committee of Adjustment	(8)	36,500	79,807	219 %	36,500	68,698
Clerk's Miscellaneous		14,250	15,799	111 %	14,250	10,929
Marketing Grants	(9)	-	10,000	- %	-	-
Total Administration and Clerk's		50,750	105,606	208 %	50,750	79,627
Fire and By-law Services						
Fire Department Revenues	(10)	40,786	89,357	219 %	36,450	37,541
By-law and Parking Enforcement		26,800	28,857	108 %	28,138	35,025
Provincial Offences Act Revenue		25,000	26,826	107 %	25,000	16,570
Total Fire and By-law Services		92,586	145,040	157 %	89,588	89,136
Public Works						
Non-recreation Facilities and Beautification		20,000	20,761	104 %	49,000	11,764
Aggregate Resource Grant		40,000	38,064	95 %	25,000	48,836
Miscellaneous		77,400	77,298	100 %	85,500	94,403
Fonthill/Hillside Cemeteries		76,500	104,858	137 %	76,500	115,009
Total Public Works		213,900	240,981	113 %	236,000	270,012
Recreation, Culture and Wellness						
Recreation and Wellness	(11)	195,100	282,409	145 %	364,520	229,395
Special Events and Festivals	(12)	147,770	40,054	27 %	147,770	15,990
Culture and Community Enhancement	(12)	75,000	43,373	58 %	75,000	2,121
Public Transit		120,000	120,008	100 %	274,500	253,215
MCC Facility	(13)	420,000	790,007	188 %	786,342	768,595
Total Recreation, Culture and Wellness		957,870	1,275,851	133 %	1,648,132	1,269,316
Community Planning and Development						
Building Department Revenues	(14)	650,500	938,220	144 %	600,500	621,698
Planning Fees	(15)	160,340	184,013	115 %	140,340	238,148
Municipal Drainage		-	8,256	- %	-	23,889
Total Community Planning and Development		810,840	1,130,489	139 %	740,840	883,735
Water and Wastewater						
Water Revenues		3,290,641	3,356,467	102 %	2,948,982	3,166,304
Wastewater Revenues		2,487,167	2,539,281	102 %	2,161,293	2,310,079
Total Water and Wastewater		5,777,808	5,895,748	102 %	5,110,275	5,476,383
GRAND TOTAL		\$ 25,154,332	\$ 26,601,997	106 %	\$ 23,739,840	\$ 25,674,263

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Explanatory Notes:

- (1) The majority of supplemental revenue is collected June through November and exceeded budget for the year.
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.
- (2) Increased transfer from Building Department required due to impact of approved salary grid movement.
- (3) OMPF payments for Q1-Q4 received; OCIF grant funding applied to the Asset Management Analyst position lower than budget due to allocation to water and wastewater.
- (4) Fees for ownership changes and tax certificates exceeded budget for the year, as well as \$3,300 in cost recoveries from the vaccination clinic within this department.
- (5) Significant increase in operating interest earned due to higher cash balance from delayed capital projects as well as increasing reserve balances.
- (6) Transfer from reserve for compensation grid review for non-unionized staff.
- (7) The Town carried forward \$621,259 in Phase 2 COVID-19 funding which must be used to offset COVID-19 operating pressures in 2021. In addition, \$347,890 in 2021 COVID-19 Recovery Funding was announced during the year. Therefore total funding available to offset COVID-19 operating pressures for 2021 was \$969,149. \$14,337 was applied to Library direct COVID-19 costs and \$826,494 was applied to Town direct costs, lost revenues, and other operating pressures during 2021 due to prolonged shutdown periods. \$128,318 has been transferred to the Working Funds reserve to help offset COVID-19 operating pressures in 2022.
- (8) Committee of Adjustment revenue fluctuates from year to year depending on applications received.
- (9) Grant received from Region of Niagara to support Shop/Buy Local initiatives.
- (10) Grants of \$6,000 received for purchase of equipment and \$8,800 for safety training, which have offsetting expenditures. \$34,651 received as recovery of costs related to the vaccination clinics, which have offsetting expenditures.
- (11) Camp revenues exceeded budget for 2021. \$11,314 in Senior Active Living Centre special grant funding, which was announced subsequent to budget, has offsetting expenditures.
- (12) Due to COVID-19 some events, including Summerfest, were cancelled, while others were modified and/or held virtually. Significant lost revenues but there were some expenditure savings to help offset.
- (13) \$253,501 in unbudgeted cost recoveries with regard to the vaccination clinics. In addition, public ice rentals, which were negligible for the first half of the year, saw a significant increase when the facility reopened for the latter part of the year.
- (14) Increased building permit fees due to growth within the Town. Building department revenues in excess of expenditures were transferred to its reserve.
- (15) Continued growth within the Town resulted in revenues which exceeded budget for the year and were transferred to the parks reserve to be applied to future growth-related costs.