

Appendix 2

Monthly Expenditure 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
Administration Services						
Members of Council	(1)	\$ 269,900	\$ 275,170	102 %	\$ 218,670	\$ 264,598
CAO's Office		337,130	325,243	96 %	277,310	267,172
Human Resources	(2)	104,140	137,086	132 %	86,945	94,482
Marketing and Communication		131,078	124,733	95 %	130,670	111,730
Total Administration Services		842,248	862,232	102 %	713,595	737,982
Clerk's Department						
Clerk's Department and COA	(3)	363,413	405,598	112 %	356,450	370,816
Corporate Services						
Finance Department	(4)	897,558	1,054,394	117 %	820,165	1,118,414
Shared Administrative Overhead	(5)	945,755	1,441,451	152 %	736,043	1,939,928
Shared Information Technology	(6)	586,330	703,084	120 %	514,770	660,781
Total Corporate Services		2,429,643	3,198,929	132 %	2,070,978	3,719,123
Fire and By-law Services						
Fire Services	(7)	1,585,820	1,635,205	103 %	1,434,772	1,464,608
By-law and Parking Enforcement	(8)	239,230	239,767	100 %	203,928	199,341
Health and Safety		8,030	7,792	97 %	8,120	3,567
Crossing Guards	(9)	50,048	32,305	65 %	48,400	33,769
Animal Control		37,800	37,601	99 %	36,800	36,900
Total Fire and By-law Services		1,920,928	1,952,670	102 %	1,732,020	1,738,185
Public Works						
General Administration		1,261,885	1,254,708	99 %	1,336,942	1,362,705
Roadway Maintenance	(10)	4,408,938	4,477,589	102 %	4,191,665	4,169,359
Non-recreation Facilities and Beautification	(11)	2,454,612	2,427,926	99 %	2,272,451	2,284,529
Street Lighting		200,000	199,770	100 %	199,789	197,667
Fonthill and Hillside Cemeteries		131,650	130,643	99 %	130,280	169,175
Niagara Central Airport	(12)	27,621	19,942	72 %	27,621	25,327
Total Public Works		8,484,706	8,510,578	100 %	8,158,748	8,208,762
Recreation, Culture and Wellness						
General Administration	(13)	270,019	274,159	102 %	371,007	378,685
Recreation and Wellness	(14)	320,031	369,117	115 %	386,775	330,388
Special Events and Festivals	(15)	275,331	167,495	61 %	271,070	132,057
Culture and Community Enhancement	(15)	171,897	145,141	84 %	157,700	55,049
Public Transit		299,486	301,079	101 %	526,570	374,990
MCC Facility	(16)	1,782,618	1,984,324	111 %	1,631,749	1,734,169
Libraries		877,164	877,164	100 %	864,218	864,218
Total Recreation, Culture and Wellness		3,996,546	4,118,479	103 %	4,209,089	3,869,556
Community Planning and Development						
Building Department	(17)	650,500	938,220	144 %	600,500	621,697
Planning and Zoning	(18)	653,978	679,171	104 %	727,810	854,737
Municipal Drainage	(19)	34,563	40,372	117 %	60,375	77,025
Total Community Planning and Development		1,339,041	1,657,763	124 %	1,388,685	1,553,459
Water and Wastewater						
Water	(20)	3,290,640	3,356,467	102 %	2,948,982	3,166,300
Wastewater	(20)	2,487,167	2,539,281	102 %	2,161,293	2,310,080
Total Water and Wastewater		5,777,807	5,895,748	102 %	5,110,275	5,476,380
GRAND TOTAL		\$ 25,154,332	\$ 26,601,997	106 %	\$ 23,739,840	\$ 25,674,263

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Explanatory Notes:

- (1) Expenses for Integrity Commissioner were \$46,553 with \$15,000 budgeted, partially offset by reduced municipal grants due to COVID-19 related event cancellations.
- (2) Additional costs for recruitment; any recruitment costs which did not have offsetting savings through vacancies were funded from the HR Capacity Building Reserve at year-end. Approximately \$24,700 for compensation grid review for non-unionized staff was transferred.
- (3) Due to COA revenues which exceeded budget, \$33,400 was transferred to the Planning Reserve for future related expenditures, and \$10,000 to the election reserve, due to Clerk's department staff time required.
- (4) Due to supplemental revenues and other growth-related finance department revenues above budget, \$167,400 was transferred to the Parks Reserve for future growth-related costs.
- (5) Shared expenditures exceeded budget by \$495,700. This is comprised of shared direct COVID-19 costs of \$107,300 and increased legal and related consulting costs of \$134,500, offset by insurance savings of \$25,700 and a WSIB rebate of \$19,600 for the WSIB Excellence Program due to initiatives of the HR department. In addition \$128,300 in COVID-19 Recovery Funding was transferred to the Working Funds Reserve for 2022, \$147,000 transferred to the Land Acquisition Reserve as per policy, and a net operating surplus after all year-end adjustments and reserve transfers of \$19,020.
- (6) IT costs directly related to COVID-19 totaled \$123,600.
- (7) Additional staffing costs of \$34,700 related to the vaccination clinics which were recovered, as well as \$14,800 materials and equipment purchased with offsetting grant funding.
- (8) Contracted services for external odour monitoring below budget; \$34,800 excess transferred to reserves.
- (9) Savings on crossing guard wages due to school closures early in the year.
- (10) Savings of \$57,700 on materials, catchbasin cleaning, and pavement markings transferred to reserve.
- (11) Savings of \$96,000 on utilities, repairs and maintenance, and bank loan interest have been transferred to reserve. The 2022 Operating Budget for utilities was adjusted to reflect recent year actuals.
- (12) Contribution to the airport paid for the year, reduced by repayment of \$4,551 for the 2019 Air Race Classic and interest on loans.
- (13) Savings of \$38,400 on various materials and supplies have been transferred to the Parks Reserve.
- (14) Increased costs of staffing for camps and swim due to COVID-19, offset by increased camp revenues as well as increased cost of materials and supplies offset by Senior Active Living Centre special grant funding.
- (15) Due to COVID-19 some events, including Summerfest, were cancelled, while others were modified and/or held virtually. Lost revenues were offset by expenditure savings.
- (16) \$185,100 was transferred to the MCC Reserve to future debenture payments and \$185,100 to the Facilities Reserve for future repairs and maintenance.
- (17) Surplus of \$255,675 transferred to Building Department Reserve.
- (18) Includes additional reserve transfer of \$23,700 to Planning Reserve due to growth-related revenues that are needed to offset future costs.
- (19) Includes \$8,300 transferred to Municipal Drainage Reserve due to unbudgeted grant collected.
- (20) Contracted services from the Region were above budget for water and below budget for wastewater. Any surplus (deficit) in water and wastewater must be transferred to (from) their respective reserves at year-end. There was a \$134,756 deficit for water and a \$106,215 surplus for wastewater.