

## Appendix 2

### Monthly Expenditure Report at December 31, 2022 (100% of time lapsed)

	Notes	2022			2021	
		Budget	Actual at Dec 31	Actual as a % of Budget	Budget	Actual at Dec 31
<b>Administration Services</b>						
Members of Council	(1)	\$ 281,440	\$ 242,842	86 %	\$ 269,900	\$ 275,170
CAO's Office	(2)	355,955	377,372	106 %	337,130	325,243
Human Resources		135,003	138,069	102 %	104,140	137,086
Marketing and Communication		139,680	133,205	95 %	131,078	124,733
<b>Total Administration Services</b>		912,078	891,488	98 %	842,248	862,232
<b>Clerk's Department</b>						
Clerk's Department and COA		387,006	382,197	99 %	363,413	405,598
<b>Corporate Services</b>						
Finance Department	(3)	936,155	1,748,471	187 %	897,558	1,054,394
Shared Administrative Overhead	(4)	924,343	736,996	80 %	945,755	1,441,451
Shared Information Technology	(5)	653,121	666,938	102 %	586,330	703,084
<b>Total Corporate Services</b>		2,513,619	3,152,405	125 %	2,429,643	3,198,929
<b>Fire and By-law Services</b>						
Fire Services	(6)	1,689,899	1,764,169	104 %	1,585,820	1,635,205
By-law and Parking Enforcement		206,530	198,855	96 %	239,230	239,767
Health and Safety		8,130	3,487	43 %	8,030	7,792
Crossing Guards		52,021	57,216	110 %	50,048	32,305
Animal Control		39,000	39,000	100 %	37,800	37,601
<b>Total Fire and By-law Services</b>		1,995,580	2,062,727	103 %	1,920,928	1,952,670
<b>Public Works</b>						
General Administration		1,247,506	1,226,701	98 %	1,261,885	1,254,708
Roadway Maintenance	(7)	4,724,863	4,937,523	105 %	4,408,938	4,477,589
Non-recreation Facilities and Beautification	(8)	2,584,507	2,821,628	109 %	2,454,612	2,427,926
Street Lighting	(9)	260,000	288,678	111 %	200,000	199,770
Fonthill and Hillside Cemeteries	(10)	145,102	182,367	126 %	131,650	130,643
Niagara Central Airport		27,621	25,854	94 %	27,621	19,942
<b>Total Public Works</b>		8,989,599	9,482,751	105 %	8,484,706	8,510,578
<b>Recreation, Culture and Wellness</b>						
General Administration	(11)	289,477	311,699	108 %	270,019	274,159
Recreation and Wellness	(12)	452,507	542,219	120 %	320,031	369,117
Special Events and Festivals	(13)	293,114	320,373	109 %	275,331	167,495
Culture and Community Enhancement	(13)	182,163	249,345	137 %	171,897	145,141
Public Transit		309,137	304,361	98 %	299,486	301,079
MCC Facility	(14)	1,837,582	2,029,891	110 %	1,782,618	1,984,324
Libraries		894,707	894,707	100 %	877,164	877,164
<b>Total Recreation, Culture and Wellness</b>		4,258,687	4,652,595	109 %	3,996,546	4,118,479
<b>Community Planning and Development</b>						
Building Department	(15)	650,500	1,000,222	154 %	650,500	938,220
Planning and Zoning		632,637	639,707	101 %	653,978	679,171
Municipal Drainage	(16)	35,174	68,095	194 %	34,563	40,372
<b>Total Community Planning and Development</b>		1,318,311	1,708,024	130 %	1,339,041	1,657,763
<b>Water and Wastewater</b>						
Water	(17)	3,598,480	3,468,100	96 %	3,290,640	3,356,467
Wastewater		2,732,861	2,730,964	100 %	2,487,167	2,539,281
<b>Total Water and Wastewater</b>		6,331,341	6,199,064	98 %	5,777,807	5,895,748
<b>GRAND TOTAL</b>		\$ 26,706,222	\$ 28,531,251	107 %	\$ 25,154,332	\$ 26,601,997

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#### Explanatory Notes:

- (1) Integrity Commissioner expenses were underspent by \$28,000. The amount spent on integrity commissioner reviews varies on the number of requests received.
- (2) Admin position was budgeted for part-time hours but worked full-time hours. Overage is funded from HR Capacity Building reserve at year-end.
- (3) Additional supplemental revenue, Interest and other revenue are above budget in Finance department. \$767,000 was transferred to various reserves at year end.
- (4) The net decrease in expenses is due to the following three items: (1) insurance increase of \$180,000 which is due to a rate increase and \$88,000 in year end accrual for potential outstanding claims; (2) decrease in WSIB expense of \$57,000 is due to receiving \$19,500 for the WSIB Excellence Program and \$68,000 surplus rebate for 2021 which is also shared with the building and utilities budgets; (3) decrease in legal expense due to the reversal of 2021 legal accruals of \$310,000 which did not materialize due to either positive settlements for the Town or cancelled claims. This is a total underspent to this budget of \$187,000.
- (5) Expenditure includes some new software for 2022 including Salesforce and MuniPaaS for public service request.
- (6) Volunteer firefighter stipends higher in 2022 by \$47,000 due to additional provincial legislated training.
- (7) Contract services for Winter Control has exceeded budget for the year by \$164,000;
- (8) Increase of approximately \$120,000 in expenses due to windstorm.
- (9) Hydro costs are \$10,000 over budget and maintenance and servicing costs are \$20,000 above budget.
- (10) Excess cemetery revenues of \$50,000 was transferred to Cemetery Reserve.
- (11) Includes a transfer of \$57,000 to the reserve as a result of excess revenue.
- (12) Swim, Youth and Recreation and Wellness programs had increased expenses due to to more activity. The increased expenditures were offset by additional revenues and these programs resulted in a net surplus of \$68,000.
- (13) Special events and festivals activity had reached pre-pandemic levels in 2022 due to easing of COVID restrictions. Higher cost of running these programs and activities are offset by Revenues for these programs and activities.
- (14) Increase in expenses is offset by additional in revenues. \$90,000 was transferred to the MCC reserve from additional revenue.
- (15) Surplus of \$349,722 was transferred to Building Department Reserve.
- (16) Includes \$33,000 in expenditures for the Town's portion of the Big Creek Municipal Drain.
- (17) Decrease in expenditures due to lower consumption of water which required less water to be purchased from the Region.