



# Staff Report

## Finance and IT Services

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**Report To:** Committee of the Whole  
**Meeting Date:** April 29, 2019  
**Report Number:** FAF.19.069  
**Subject:** Monthly Financial Report – First Quarter 2019  
**Prepared by:** Katherine Dabrowa, Budget Analyst

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### A. Recommendations

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THAT Council receive Staff Report FAF.19.069 entitled “Monthly Financial Report – First Quarter 2019” for information purposes.

### B. Overview

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This report outlines the Town’s unaudited financial activities as of March 31, 2019, as well as a summary of the year ending December 31, 2018.

### C. Background

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On a monthly basis Finance staff provides Council with an update on the financial activities of the Town. This report is broken down into 3 sections; Taxation, which looks at all tax funded departments, Water and Wastewater, and User Fees, which includes the Building Department and Harbour. Also attached are charts that highlight major areas of the Town; such as Development Charges collected, Salaries and Benefits, and other important financial indicators.

Charts are also included to outline Bid Awards and Contract Extensions in excess of \$25,000, as awarded by Staff as per the Town’s Purchasing Policy. These charts will reflect the contracts awarded and extended within that particular month.

### D. Analysis

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#### Tax Supported Services

#### 2018

Although the year end process is not yet complete, this Report provides a preliminary look at how the Town’s Departments have ended 2018. It is important to note that these figures are unaudited and may still change as staff complete the year end process.

At December 31, 2018, the Town's taxation funded Departments ended the year at 97% of expenses overall. The largest expense category, Salaries and Benefits, ended the year very close to budget at 98%, while Purchased Services ended the year under budget at 90%, Financial Related Expenses at 129%, Vehicle Related Expenses at 122%, while most others ended the year close to budget.

Purchased Services ended the year under budget in expenses, as some Environmental Assessment (EA) projects were not completed in 2018 and will be completed in 2019. Financial Related Expenses ended the year over-budget as expected, due to the Sobeys Road Improvement debt repayments, which were an unbudgeted amount that caused this expense category to trend over-budget for 2018. Vehicle Related Expenses also ended the year over-budget due to some additional costs in Repairs and Maintenance as well as fuel.

The 2018 Fiscal audit is currently being completed. Once the final audit has been completed, any surplus or deficit amount from the 2018 Taxation funded Departments will be provided in an additional staff report at a later date. This Report will include all surpluses for the 2018 fiscal year end, including the Water, Wastewater, Harbour and Building Departments.

## **2019**

After three months of operations, the Taxation Funded Departments are on budget for 2019, with Expenses at 28% overall, and External Revenue at 32%.

Salaries and Benefits, as well as its related accounts, such as Personnel, Training and Travel, and Administration are all on budget around 25%. Operating Expenses, Communications, and Equipment Related are over-budget for this time of year, however, this is due to expenses that have been committed for the full year.

Operating Expenses are at 79% of budget due to maintenance gravel (\$396,000) and dust control (\$86,700) being committed for the full year. Communications are above budget at 33% due to Fire's Communications Answering Services being committed for the full year. Equipment Related expenses are at 45% because the majority of IT Service Agreements and annual fees are due at the beginning of the year.

Overall, the taxation funded Departments are trending as expected for the first quarter.

## **Water and Wastewater Operations**

### **2018**

At the end of 2018, the Town's Water and Wastewater Departments ended the year at 92% of Expenses overall, with both the Water and Wastewater Division's ending the year with an overall surplus.

Salaries and Benefits ended the year slightly over budget due to a combination of overtime, benefit expenses, as well as the position of the Locate Technician being new in 2018. However, this overage is offset by the Water and Wastewater Divisions ending the year under-budget in other expense categories, such as Training and Travel, Communications, and Vehicle Related.

Operating Expenses ended 2018 over-budget at 111% due to the Collingwood Water Taking Agreement being over-budget by \$22,000. This is expected, as this expense line was trending over-budget throughout the last quarter of 2018 due to an increased demand from new units being connected. This increase in expenses was offset by an increase in revenues as these residents are being billed for their water use.

Premise and Site also ended the year over-budget at 130% as site Maintenance was over-budget due to the increasing costs for grass cutting and snow removal at all Town-owned facilities, an increase in Facility Maintenance costs for many Water Division buildings, as well as a significant cost for mold remediation at the Craighleith Wastewater Treatment Plant Inlet.

Overall, both the Water and Wastewater Divisions saw more External Revenue than expected, as more was collected in Utility Billings, mostly due to the dry summer. However, the Wastewater Division collected \$110,000 less than expected in revenue for leachate that was taken from the landfill in 2018. Staff have revised this leachate budget in 2019 to better reflect 2018 actuals.

Although the Wastewater Division encountered some unbudgeted expenses, such as the mould remediation, as well as less leachate revenue than expected, the Wastewater Division ended 2018 with a small surplus of \$15,167 which was transferred into the Wastewater Rate Stabilization Reserve. The Water Department, which collected more External Revenue than expected, ended 2018 with a surplus of \$109,833, which was then transferred into the Water Rate Stabilization Reserve. As of December 31, 2018, the Water Rate Stabilization Reserve has a balance of \$674,484, and the Wastewater Rate Stabilization Reserve has a balance of \$530,257.

The Water and Wastewater Departments also continued to collect Vacant Lot Revenue, which is transferred to the Water and Wastewater's respective Asset Replacement Reserve Funds. In 2018, \$86,662 was collected in Water Vacant Lot Revenue, and \$55,881 was collected in Wastewater Vacant Lot Revenue. As of December 31, 2018, the Water Asset Replacement Reserve Fund has a balance of \$10,482,489 and the Wastewater Asset Replacement Reserve Fund has a balance of \$16,685,926.

## **2019**

As of the end of March, 2019, the Water and Wastewater Divisions are at 28% of Expenses overall, and 25% of External Revenue. In both Water and Wastewater, all accounts are trending on budget for this time of year, except for Operating Expenses, which are at 38% of budget, and Premise and Site, at 54%.

Operating Expenses are currently at 38%, as most of Wastewater's Chemical's budget has been committed for the full year. Premise and Site, at 54% is also over-budget for this time of year, again due to Wastewater committing a full year of expenses for their Bio-solids removal.

Overall, the Water and Wastewater Division's Expenses and Revenues are as expected for this time of year.

### **User Fee Supported Operations (Building and Harbour)**

#### **2018**

Both the Building Department and the Thornbury Harbour ended 2018 under-budget in expenses, and with an overall surplus.

Both the Harbour and Building Departments were under-budget in Salaries and Benefits, as well as the related expenses, such as Administrative Expenses, Personnel, Training and Travel, and Communications. In the Building Division, this was due to significant staff vacancies throughout the first half of 2018, and in the Harbour, this was due to the absence of a Harbour Manager, as this position is currently filling the Acting Director of Community Services role.

Operating Expenses, as expected, ended the year over budget at 119%, solely due to the Harbour selling more merchandise than expected, as fuel is purchased by the Harbour and then made available for re-sale.

In Revenue, the Harbour took in slightly more than expected, again due to selling more fuel than expected. The Building Department also earned a significant amount of Revenue with Building Permits.

Due to the Harbour ending the year under-budget in Expenses, and over-budget in Revenue, the Harbour ended 2018 with a \$69,018 surplus, which has been transferred to the Harbour Reserve. At December 31, 2018, the Harbour Reserve has a balance of \$263,542.

As expected, the Building Department earned a significant amount of Revenue in 2018, and ended the year with a \$350,243 surplus, which has been transferred to the Building Rate Stabilization Reserve Fund. At December 31, 2018, this Reserve Fund has a balance of \$1,343,869.

#### **2019**

At the end of March, 2019, the Harbour and Building Divisions are at 20% overall in Expenses and 16% of External Revenue.

Salaries and Benefits are slightly under budget at 20%, as the Harbour summer positions have not started yet, and much like 2018, the Harbour Manager position is vacant. Financial Expenses are over-budget for this time of year, at 39%, as the first of the semi-annual Harbour Loan payments has already been paid.

External Revenue is under-budget this this time of year, at 16%, which is expected, as the Harbour season hasn't yet begun and the Building Division tends to have higher Revenues during the summer construction months. Because of the seasonal nature of these Divisions, the Harbour and Building Divisions are trending as expected for this time of year.

## **E. The Blue Mountains' Strategic Plan**

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Goal #4: Promote a Culture of Organizational and Operational Excellence  
Objective #4: To Be a Financially Responsible Organization

## **F. Environmental Impacts**

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None.

## **G. Financial Impact**

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As per above.

## **H. In consultation with**

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Vicky Bouwman, Financial Analyst  
Kris Couture, Tax Collector  
Sam Dinsmore, Deputy Treasurer/Manager of Accounting and Budgets  
Wanda Robertson, Account Analyst  
Serena Wilgress, Manager of Purchasing and Risk Management

## **I. Public Engagement**

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The topic of this Staff Report has not been subject to a Public Meeting and/or a Public Information Centre as neither a Public Meeting nor a Public Information Centre are required. Comments regarding this report should be submitted to Katherine Dabrowa, Budget Analyst at [finance@thebluemountains.ca](mailto:finance@thebluemountains.ca).

## **J. Attached**

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1. March 2019 Flash Report
2. March 2019 Budget Variance Report Tax Levy Summary
3. March 2019 Budget Variance Report Water and Wastewater Services Summary
4. March 2019 Budget Variance Report User Fee Summary

Respectfully Submitted,

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Katherine Dabrowa  
Budget Analyst

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Ruth Prince  
Director of Finance and IT Services

For more information, please contact:  
Katherine Dabrowa  
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519-599-3131 extension 230

## 2019 Development Charges Collected

Month	2019 Monthly Actuals	2018 Monthly Actuals
January	\$ 98,734	\$ 638,363
February	\$ 109,277	\$ 47,326
March	\$ 70,027	\$ 154,834
April		\$ 141,630
May		\$ 355,172
June		\$ 204,802
July		\$ 788,325
August		\$ 133,405
September		\$ 125,667
October		\$ 2,982,177
November		\$ 20,620
December		\$ (264,444)
<b>Total</b>	<b>\$ 278,038</b>	<b>\$ 5,327,877</b>

Reserve Fund	Reserve Fund Balance
General Government	\$ (117,609)
Fire	\$ 470,169
Police	\$ 9,847
Public Works	\$ 606,685
Roads and Related	\$ 4,175,175
Parks and Recreation	\$ 1,277,651
Library	\$ 1,168,706
Water	\$ 3,943,939
Wastewater	\$ 2,492,193
<b>Total</b>	<b>\$ 14,026,756</b>

Estimated from the DC Background Study	\$ 7,868,165
2019 Year to Date Actual	\$ 278,038
2018 Year to Date Actual	\$ 840,523
Percent of Budget	3.5%

## 2018 Legal Fees

Month	2019 Monthly Actual	2018 Monthly Actuals
January	\$ 1,750	\$ 4,910
February	\$ 4,905	\$ 6,342
March	\$ 51,407	\$ 23,732
April		\$ 7,574
May		\$ 19,716
June		\$ 31,248
July		\$ 5,461
August		\$ 45,805
September		\$ 0
October		\$ 39,372
November		\$ 30,917
December		\$ 145,785
<b>Totals</b>	<b>\$ 58,063</b>	<b>\$ 360,862</b>

Department	2019 Actual	2019 Percentage of Total
Integrity Commissioner	\$ 1,750	3%
Human Resources	\$ 3,371	6%
By-law Services	\$ 3,595	6%
Planning and Development	\$ 38,045	66%
Wastewater	\$ 11,302	19%
<b>Totals</b>	<b>\$ 58,063</b>	<b>100%</b>

Annual Budget	\$ 321,600
2019 Year to Date Actual	\$ 58,063
2018 Year to Date Actual	\$ 34,984
Percent of Budget	18%



## 2019 Building Permits Collected

Month	2019 Monthly Actual	2018 Monthly Actuals
January	\$ 59,604	\$ 31,005
February	\$ 69,671	\$ 27,911
March	\$ 16,937	\$ 89,100
April		\$ 87,425
May		\$ 197,890
June		\$ 136,661
July		\$ 155,972
August		\$ 89,307
September		\$ 74,203
October		\$ 65,802
November		\$ 160,407
December		\$ 37,122
<b>Totals</b>	<b>\$ 146,212</b>	<b>\$ 1,152,805</b>

Annual Budget	\$ 1,138,500
2019 Year to Date Actual	\$ 146,212
2018 Year to Date Actual	\$ 148,016
Percent of Budget	13%

The Town continues to see significant building permit revenue, which is expected to continue over the next few years. Any surplus revenue within the Building Department is transferred into a Rate Stabilization Reserve Fund to pay for expenses in future years when revenue may not cover expenses in the Building Department. The Building Services Department, and building permit revenue, has no impact on taxation.

## 2019 Town Salaries and Benefits

Month	2019 Monthly Actual	2018 Monthly Actuals
January	\$ 1,061,154	\$ 953,648
February	\$ 967,191	\$ 901,276
March	\$ 1,007,782	\$ 907,697
April		\$ 956,326
May		\$ 1,091,872
June		\$ 969,928
July		\$ 1,067,965
August		\$ 1,108,404
September		\$ 959,095
October		\$ 1,143,054
November		\$ 930,506
December		\$ 1,070,879
<b>Totals</b>	<b>\$ 3,036,127</b>	<b>\$ 12,068,652</b>

Annual Budget	\$ 13,087,296
2019 Year to Date Actual	\$ 3,036,127
2018 Year to Date Actual	\$ 2,762,621
Percent of Budget	23%

The Salaries and Benefits noted above represent all wages and health benefits for Town employees, including Taxation funded Departments, as well as Water, Wastewater, and the User Fee funded Departments (Harbour and Building).

The Salaries and Benefits also includes volunteer firefighters, overtime, as well as any allowances, such as travel and car allowances.

## 2019 Hydro Costs and Consumption

Month	2019 Monthly Dollars	2019 Monthly Consumption	2018 Monthly Dollars	2018 Monthly Consumption
January	\$ 90,687	575,551	\$ 107,972	601,216
February	\$ 97,205	571,663	\$ 94,312	543,315
March	\$ 46,177 <sup>1</sup>	261,800	\$ 82,729	505,975
April			\$ 84,904	465,553
May			\$ 81,998	444,975
June			\$ 85,730	433,776
July			\$ 74,899	405,395
August			\$ 73,389	424,678
September			\$ 75,142	435,183
October			\$ 61,952	425,238
November			\$ 85,081	441,807
December			\$ 94,800	522,929
<b>Total</b>	<b>\$ 234,069</b>	<b>1,409,014</b>	<b>\$ 1,002,908</b>	<b>5,650,040</b>

Annual Budget	\$ 1,092,310
2019 Year to Date Actual	\$ 234,069
2018 Year to Date Actual	\$ 285,013
Percent of Budget	21%

The above chart includes the hydro costs for all Town facilities, including streetlights. Staff continue to be conscious about energy consumption, however, certain Town facilities require large uses of hydro to operate, including the water and wastewater plants. The \$1,092,310 hydro budget for 2019 includes \$451,200 for the Wastewater Plants and its pumping and lift stations, as well as \$300,000 for the Water Plant, reservoirs, and water distribution.

The Town is also continuing to fund the LED Streetlight Retrofit upgrades from the savings in streetlight hydro. This project was completed in 2015 at a cost of \$381,430, with the project being funded by the savings in streetlight hydro costs. The 2016, 2017 and 2018 Approved Budgets, and 2019 Draft Budget includes \$120,000 per year for streetlight hydro expenses. In 2018, \$70,848 (savings from streetlight hydro costs) was used to fund the LED Streetlight Retrofit project. The ending balance of this internally financed project at the end of 2018 was \$165,506.

<sup>1</sup> Not all Invoices for the Month of March have been received.

## 2019 Grants

Grant	Funding Received	Total Grant
Municipal Affairs and Housing Grant	\$ 642,347	\$ 642,347
Ontario Community Infrastructure Fund	\$ 0	\$ 923,251
Ontario Municipal Partnership Fund	\$ 317,325	\$ 1,289,000
Stewardship	\$ 37,512	\$ 149,615
Gas Tax	\$ 0	\$ 213,112
Clean Water and Wastewater Fund	\$ 24,656	\$ 24,656
Green House Gases Challenge Fund	\$ 47,000	\$ 52,000
Ontario Cannabis Legalization	\$ 22,148	\$ 22,148
L.E. Shore Memorial Library	\$ 1,080	\$ 77,181
Thornbury Business Improvement Area	\$ 0	\$ 2,100
<b>Total</b>	<b>\$ 1,092,068</b>	<b>\$ 3,395,410</b>

The Town received a one-time Provincial Grant from the Municipal Affairs and Housing. This grant is unconditional, and it intended to help modernize service delivery and reduce future costs through investments in projects such as service delivery reviews, development of shared services agreements, and capital investments.

The Ontario Community Infrastructure Fund (OCIF) Grant is being used for the Elma Street and Alice Street West Reconstruction Project, which is expected to be completed in 2020.

The Ontario Municipal Partnership Fund (OMPF) is the Province's main transfer payment to municipalities and is automatically calculated by the Province. The Town's annual budget reflects the funding amount that the Town will receive through the OMPF each year.

The Stewardship Grant funds 50% of the net costs of the Blue Box Program by making payments to municipalities on a quarterly basis. The Town will receive \$149,615 in funding in 2019. This funding is determined by the Resource Productivity and Recovery Authority.

The Town receives Federal Gas Tax annually that can be used against the cost of operating or capital programs that meet the criteria as set out by the Association of Municipalities of Ontario (AMO).

The Clean Water and Wastewater Fund (CWWF) grant is being used to fund multiple projects, with the CWWF grant covering 50% of the projects with Federal funding and 25% of the projects with provincial funding, and the Town required to fund 25% of the project costs. Claims to date in 2019 total \$24,656.

The Green House Gases (GHG) Challenge Fund was cancelled by the Provincial government in July 2018. The GHG Challenge Fund Grant was intended to fund the installation of a Landfill Leachate Forcemain. The Town has applied for wind-down funding for this grant, which will allow the Town to complete the design phase of the project, which was 70% completed at the

time of the cancellation. Currently \$5,000 is being withheld by the government pending approval of our submitted reporting.

The L.E. Shore Memorial Library expects to receive approximately \$77,181 in funding this year. This amount includes \$10,101 in Young Canada Works Funding for third quarter of 2018 and \$30,000 for 2019, \$21,000 Public Library Operating Grant, \$15,000 for Summer Students, and \$1,080 for Connectivity.

The Thornbury Business Improvement Area grant is for the Canadian Heritage Celebration and Commemoration program.

## 2019 Long-Term Debt Payments

Debt	Principal	Interest	Annual Payments	Principal Balance
Town Hall	\$ 0	\$ 0	\$ 255,734	\$ 1,989,917
OPP Station	\$ 0	\$ 0	\$ 37,374	\$ 511,987
Water Reservoir	\$ 40,000	\$ 2,475	\$ 132,130	\$ 1,000,000
Harbour Docks/Dredging	\$ 20,400	\$ 1,665	\$ 59,465	\$ 571,190
Sobeys Road Improvements	\$ 0	\$ 0	\$ 0	\$ 527,180
<b>Total</b>	<b>\$ 60,400</b>	<b>\$ 4,140</b>	<b>\$ 484,703</b>	<b>\$ 4,600,275</b>

The Town Hall Facility loan was taken out in 2012 for \$3,300,000 at a 2% interest rate. The final payment will be made in June 2027.

The OPP Station loan was taken out in 2013 for \$614,000 at a 3.58% interest rate. The final payment will be made in 2037.

The Thornbury Water Reservoir loan was taken out in 2006 for \$2,000,000 at an interest rate of 5.045%. Final payment will be made in 2031.

The Harbour Docks and Dredging loan was taken out in 2018 for \$612,000 at an interest rate of 3.21%. Final payment will be made in 2033.

The Sobeys Road Improvements repayments are an unbudgeted amount and are funded with Roads and Related Development Charges as per the Roads Agreement with Sobeys.

## 2019 Major Capital Projects

Project	Expenditures	Committed	Spent	Budget
Peel Street Reconstruction	\$ 37,666	\$ 119,521	\$ 157,187	\$ 156,600
Ravenna Yard Improvements	\$ 54,284	\$ 9,798	\$ 64,082	\$ 175,000
Moreau Park Pavilion	\$ 915	\$ -	\$ 915	\$ 207,800
Harbour Fuel Storage	\$ 30,449	\$ 51,270	\$ 81,719	\$ 240,000
Hwy 26 Crossing Northwinds Beach	\$ 12,168	\$ 202,407	\$ 214,575	\$ 416,500
Leachate Management Engineering	\$ 97,275	\$ 166,364	\$ 263,639	\$ 432,600
Thornbury Wastewater Treatment Plant Headworks Works	\$ 101,491	\$ 145,355	\$ 246,846	\$ 3,327,500
Elma & Alice Street Reconstruction	\$ 11,198	\$ 26,399	\$ 37,597	\$ 5,669,050
Pedestrian Bridge Work	\$ -	\$ -	\$ -	\$ 179,500
Eastside Water Storage EA	\$ -	\$ -	\$ -	\$ 241,500
Roads Depot Expansion	\$ -	\$ -	\$ -	\$ 4,866,800
Victoria & Louisa St Reconstruction	\$ -	\$ -	\$ -	\$ 6,559,700
Westside Water Storage	\$ -	\$ -	\$ -	\$ 8,829,200
<b>Total</b>	<b>\$ 345,446</b>	<b>\$ 721,114</b>	<b>\$ 1,066,560</b>	<b>\$ 31,301,750</b>

The Expenditures includes costs from the previous year, as well as those from 2019.

The Peel Street Reconstruction project preliminary design is being completed.

The Ravenna Yard Improvement project includes the South Shop roof being replaced and the fuel tanks being removed. The roof has been replaced and the Town is waiting on the final invoice. The fuel tanks are to be replaced in 2019.

The Moreau Park Pavilion project is planned to start in 2019.

The Harbour Fuel Storage project engineering and assessments are being completed and the construction is planned for 2019.

The Highway 26 Crossing Northwinds Beach project consulting has been completed and the construction is planned for 2019.

The Leachate Management project engineering will be completed in 2019 with options for Council's consideration.

The Elma and Alice Street Reconstruction project is ongoing from 2017 and the preliminary engineering is completed.

### Council Live-Streaming

Month	Users	% of New	% of Recurring	Sessions	Average Session Duration
January	251	27%	73%	585	1 hour, 08 minutes
February	317	22%	78%	891	1 hour, 36 minutes
March	227	40%	60%	399	49 minutes
April					
May					
June					
July					
August					
September					
October					
November					
December					



## 2019 Committees of Council Costs

Committee	January to March	Total YTD Cost
General Committee Administration	\$ 497	\$ 497
Abandoned Orchard Advisory Committee	\$ 0	\$ 0
Agricultural Advisory Committee	\$ 0	\$ 0
Attainable Housing Corporation	\$ 2,655	\$ 2,655
Code of Conduct Review Committee	\$ 0	\$ 0
Committee of Adjustment	\$ 0	\$ 0
Communications Advisory Committee	\$ 806	\$ 806
Council Compensation Review Committee	\$ 1,631	\$ 1,631
Economic Development Advisory Committee	\$ 1,955	\$ 1,955
Fence Viewer Committee	\$ 0	\$ 0
The Blue Mountains Library Board	\$ 0	\$ 0
Police Services Board	\$ 0	\$ 0
Property Standards Committee	\$ 0	\$ 0
Sustainability Committee	\$ 548	\$ 548
Thornbury BIA	\$ 0	\$ 0
Transportation Committee	\$ 1,263	\$ 1,263
<b>Total</b>	<b>\$ 9,355</b>	<b>\$ 9,355</b>

The above chart tracks the cost of staff time to administer and attend the various Committees of Council.

## 2019 Council Conference Attendance and Remuneration

Council Member	Meals	Accommodations	Conference /Workshop	Mileage /Travel	Cell Phones	HST	Total YTD Expenses
Mayor Soever	\$ 149	\$ 0	\$ 0	\$ 422	\$ 110	\$ 72	\$ 753
Deputy Mayor Bartnicki	\$ 109	\$ 459	\$ 560	\$ 546	\$ 123	\$ 197	\$ 1,994
Councilor Bordignon	\$ 0	\$ 0	\$ 0	\$ 0	\$ 117	\$ 13	\$ 130
Councilor Matrosovs	\$ 0	\$ 0	\$ 560	\$ 0	\$ 112	\$ 74	\$ 746
Councilor Potter	\$ 0	\$ 0	\$ 0	\$ 0	\$ 115	\$ 13	\$ 128
Councilor Sampson	\$ 0	\$ 421	\$ 611	\$ 0	\$ 81	\$ 123	\$ 1,236
Councilor Uram	\$ 0	\$ 0	\$ 0	\$ 0	\$ 62	\$ 7	\$ 69
<b>TOTAL</b>	<b>\$ 258</b>	<b>\$ 880</b>	<b>\$ 1,730</b>	<b>\$ 968</b>	<b>\$ 720</b>	<b>\$ 499</b>	<b>\$ 5,055</b>

The above chart represents fees that have been reimbursed of paid on behalf of Members of Council for various purposes, including the attendance of various meetings and conferences.

The fees/reimbursements attended by members of Council illustrated above include only those that have been reimbursed by the Town to date. A full statement of Council Remuneration and Expenses will be presented each year on or before March 31st which provides an itemized statement on remuneration and expenses paid in the previous year, as per the Municipal Act.

## 2019 Tax Levy

2019 Tax Billing	
Town	\$ 7,651,362
Grey County	\$ 7,320,129
Education	\$ 4,518,372
Local Improvements	\$ 231,611
BIA	\$ 54,000
<b>Total Levied to Date</b>	<b>\$ 19,775,474</b>

2019 Supplementary Tax	
Town	\$ 0
Grey County	\$ 0
Education	\$ 0
<b>Total Levied to Date</b>	<b>\$ 0</b>

Supplementary Tax includes any additional tax for assessment added to the assessment roll by the Municipal Property Assessment Corporation (MPAC). This includes new construction or renovations in the current year and up to two prior years.

2019 Tax Reductions	
Town	\$ 3,180
Grey County	\$ 3,042
Education	\$ 6,362
<b>Total Reduction to Date</b>	<b>\$ 12,584</b>

Tax reductions include decreases in tax for assessment value decreases or assessment class changes resulting from any of the following:

- Assessment Review Board appeal decisions;
- Requests for Reconsideration Minutes of Settlement with MPAC;
- Section 357 Reductions (i.e.: class changes, demolitions);
- Provincial Tax Incentive programs (Farmland, Managed Forest, Conservation Lands); or,
- Vacancy Rebates for Commercial or Industrial vacant properties.

2019 Taxable Assessment	
Residential	\$ 3,869,604,437
Farm Land	\$ 144,085,812
Managed Forest	\$ 17,231,266
Commercial & Industrial	\$ 189,211,851
Pipeline	\$ 6,451,946
Payment-in-Lieu	\$ 29,148,856
<b>Total Taxable Assessment</b>	<b>\$ 4,255,734,168</b>

## Bid Awards and Contract Extensions

### 2019 Contract Extensions to March 31, 2019 over \$25,000

Contract for:	Vendor/Proponent	Annual Amount	Annual Budget
Wastewater SCADA Integration and PLC Maintenance Service for Town Facilities	ARO Technologies	\$ 27,000	\$ 27,000
Water SCADA Integration and PLC Maintenance Service for Town Facilities (2019 and 2020)	Next Level SCADA Inc. o/a NLS Engineering	\$ 33,302	\$ 33,302
Liquid Dust Suppressant	Da-lee Dust Control (513125 Ontario Limited)	\$ 86,700	\$ 86,700
Maintenance Gravel	Dalton R. Lowe & Sons Construction Ltd.	\$ 396,000	\$ 396,000
Supply, Delivery and Service of Privies (2019 and 2020)	A-1 Toilet Rentals	\$ 13,260	\$ 15,240

### 2019 Bid Awards to March 31, 2019 over \$25,000

Contract for:	Vendor/Proponent	Amount	Budget
Fencing for Thornbury Wastewater Plant	Anthony Furlano Construction Inc.	\$ 133,960	\$ 219,000
Street Sweeping Services (2019 and 2020)	D. J. Hewitson Power Sweeping	\$ 51,600 (\$25,800/yr)	\$ 212,500 <sup>2</sup>
Catch Basin Cleaning Services (2019 and 2020)	B. Edwards Transfer Ltd.	\$ 29,800 (\$14,000 in 2019)	\$ 21,000

<sup>2</sup> \$212,500 includes the full Contract Services Budget for Winter Control.

### Cheque Register by Type of Expenses January to March 2019

Expense Type	Amount
Advertising	\$ 27,057.42
Cleaning and Janitorial Supplies	\$ 24,641.53
Conservation Authority	\$ 107,460.69
Consulting	\$ 115,366.97
Contract Services	\$ 127,564.38
Contract Services – Capital	\$ 243,801.69
Contract Services – Waste Collection	\$ 371,689.01
Contract Services – Winter Control	\$ 221,360.21
Council and Boards	\$ 4,073.40
Donations, Grants and Sponsorships	\$ 5,610.00
Employee Related	\$ 2,392,339.89
Engineering	\$ 206,934.29
Equipment	\$ 5,409.06
Equipment – Capital	\$ 1,143.56
Equipment Repairs and Maintenance	\$ 161,592.97
Facility Maintenance	\$ 32,492.74
Financial Obligations	\$ 417,047.44
Grey County	\$ 4,114,598.81
Individuals	\$ 13,649.55
Insurance	\$ 156,352.00
IT Software and Hardware	\$ 85,541.96
Library Cheques	\$ 100,306.43
Materials and Supplies	\$ 68,268.45
Memberships and Licenses	\$ 25,837.63
Office Supplies	\$ 36,751.18
Other Municipalities	\$ 62,049.96
Payments to Law Firms	\$ 198,671.54
P-Cards	\$ 176,824.19
School Boards	\$ 2,347,352.04
Special Events	\$ 2,104.80
Utilities	\$ 389,630.60
Vehicle Expenses	\$ 122,112.03
<b>Total</b>	<b>\$ 12,365,636.42</b>

The cheque register represents all cheques prepared by the Town from January 1, 2019 to March 31, 2019, but does not mean it was for a 2019 expense or even an expense to the Town. For example, in Contract Services, the good or service may have been received in 2018 and the cheque not prepared until 2019. This would represent a 2018 expense included on the Town's 2018 Financial Statements.

Included in Employee Related are payments made to the Receiver General (CRA). This includes Income Tax deducted from employees, which is not a Town expense. Under Financial Obligations are deposits or securities received by the Town in previous years that are being returned. These are not Town expenses and will not be shown in any year on the Town's Financial Statements as expenses or revenue.

## Tax Levy Summary

2019 Budget Variance Report  
For the months ending March 31, 2019

	March	YTD Actuals	Committed	Total YTD	Total Budget	Unexpended \$	% of Budget
<b>Expenses</b>							
Salaries, Wages, and Benefits	\$784,537	\$2,392,399	\$0	\$2,392,399	\$10,141,935	\$7,749,537	24%
Administrative Expenses	\$11,101	\$33,572	\$0	\$33,572	\$138,650	\$105,078	24%
Operating Expenses	\$54,419	\$73,276	\$522,801	\$596,077	\$761,420	\$165,343	78%
Communications	\$9,274	\$46,480	\$18,000	\$64,480	\$194,430	\$129,950	33%
Personnel, Training and Travel	\$24,353	\$80,797	\$0	\$80,797	\$313,510	\$232,713	26%
Utilities	\$48,209	\$102,894	\$0	\$102,894	\$423,415	\$320,521	24%
Equipment Related	\$30,416	\$219,452	\$38,965	\$258,417	\$579,435	\$321,018	45%
Vehicle Related	\$36,102	\$131,941	\$0	\$131,941	\$392,935	\$260,994	34%
Purchased Services	\$506,541	\$1,097,452	\$749,509	\$1,846,961	\$6,577,424	\$4,730,463	28%
Financial Expenses	\$188,520	\$227,240	\$0	\$227,240	\$1,050,009	\$822,769	22%
Premises and Site	\$36,079	\$82,175	\$73,543	\$155,718	\$511,338	\$355,620	30%
<b>Total Expenses</b>	<b>\$1,729,549</b>	<b>\$4,487,677</b>	<b>\$1,402,818</b>	<b>\$5,890,495</b>	<b>\$21,084,501</b>	<b>\$15,194,006</b>	<b>28%</b>
<b>Transfers</b>							
Transfers to Capital	\$17,182	\$23,285	\$0	\$23,285	\$146,500	\$123,215	16%
Transfers to Reserves	\$0	\$0	\$0	\$0	\$2,080,984	\$2,080,984	0%
Transfer from Reserves	(\$28,443)	(\$24,133)	\$0	(\$24,133)	(\$1,975,475)	(\$1,951,342)	1%
Interfunctional Transfers	\$2,534	\$7,031	\$0	\$7,031	(\$838,855)	(\$845,886)	-1%
<b>Total Transfers</b>	<b>(\$8,727)</b>	<b>\$6,183</b>	<b>\$0</b>	<b>\$6,183</b>	<b>(\$586,846)</b>	<b>(\$593,029)</b>	<b>-1%</b>
<b>Total Transfers and Expenses</b>	<b>\$1,720,822</b>	<b>\$4,493,860</b>	<b>\$1,402,818</b>	<b>\$5,896,678</b>	<b>\$20,497,655</b>	<b>\$14,600,977</b>	<b>29%</b>
<b>Revenue</b>							
Grants and Donations	\$38,957	\$361,863	\$0	\$361,863	\$1,587,305	\$1,225,442	23%
External Revenue	\$495,307	\$1,122,497	\$0	\$1,122,497	\$3,489,523	\$2,367,026	32%
Subsidies	(\$904)	(\$29,444)	\$0	(\$29,444)	(\$73,500)	(\$44,056)	40%
<b>Total Revenue</b>	<b>\$533,360</b>	<b>\$1,454,917</b>	<b>\$0</b>	<b>\$1,454,917</b>	<b>\$5,003,328</b>	<b>\$3,548,411</b>	<b>29%</b>
<b>Net Cost of Service</b>	<b>\$1,187,462</b>	<b>\$3,038,943</b>	<b>\$1,402,818</b>	<b>\$4,441,761</b>	<b>\$15,494,327</b>	<b>\$11,052,566</b>	<b>29%</b>

## Water and Wastewater Services Summary

2019 Budget Variance Report  
For the months ending March 31, 2019

	March	YTD Actuals	Committed	Total YTD	Total Budget	Unexpended \$	% of Budget
<b>Expenses</b>							
Salaries, Wages, and Benefits	\$147,070	\$413,247	\$0	\$413,247	\$1,787,353	\$1,374,106	23%
Administrative Expenses	\$255	\$2,057	\$0	\$2,057	\$11,262	\$9,205	18%
Operating Expenses	\$43,619	\$65,356	\$26,619	\$91,976	\$244,225	\$152,249	38%
Communications	\$7,150	\$15,077	\$0	\$15,077	\$54,225	\$39,148	28%
Personnel, Training and Travel	\$1,878	\$8,201	\$0	\$8,201	\$54,175	\$45,974	15%
Utilities	\$113,839	\$195,271	\$0	\$195,271	\$770,535	\$575,264	25%
Equipment Related	\$29,256	\$49,264	\$72,734	\$121,998	\$400,525	\$278,527	30%
Vehicle Related	\$2,409	\$15,770	\$0	\$15,770	\$55,700	\$39,930	28%
Purchased Services	\$10,357	(\$208)	\$28,168	\$27,960	\$84,600	\$56,640	33%
Financial Expenses	\$13,784	\$108,192	\$0	\$108,192	\$331,085	\$222,893	33%
Premises and Site	\$5,203	\$23,355	\$66,027	\$89,382	\$164,100	\$74,718	54%
<b>Total Expenses</b>	<b>\$374,820</b>	<b>\$895,583</b>	<b>\$193,549</b>	<b>\$1,089,131</b>	<b>\$3,957,785</b>	<b>\$2,868,653</b>	<b>28%</b>
<b>Transfers</b>							
Transfers to Capital	\$0	\$0	\$0	\$0	\$1,000	\$1,000	0%
Transfers to Reserves	\$0	\$0	\$0	\$0	\$2,575,682	\$2,575,682	0%
Transfer from Reserves	(\$51,851)	(\$17,731)	\$0	(\$17,731)	(\$284,532)	(\$266,801)	6%
Interfunctional Transfers	(\$1,638)	(\$6,825)	\$0	(\$6,825)	\$632,070	\$638,895	-1%
<b>Total Transfers</b>	<b>(\$53,489)</b>	<b>(\$24,556)</b>	<b>\$0</b>	<b>(\$24,556)</b>	<b>\$2,924,220</b>	<b>\$2,948,777</b>	<b>-1%</b>
<b>Total Transfers and Expenses</b>	<b>\$321,331</b>	<b>\$871,027</b>	<b>\$193,549</b>	<b>\$1,064,575</b>	<b>\$6,882,005</b>	<b>\$5,817,430</b>	<b>15%</b>
<b>Revenue</b>							
Grants and Donations	\$0	\$0	\$0	\$0	\$0	\$0	0%
External Revenue	\$457,154	\$1,702,875	\$0	\$1,702,875	\$6,882,005	\$5,179,130	25%
Subsidies	\$0	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Revenue</b>	<b>\$457,154</b>	<b>\$1,702,875</b>	<b>\$0</b>	<b>\$1,702,875</b>	<b>\$6,882,005</b>	<b>\$5,179,130</b>	<b>25%</b>
<b>Net Cost of Service</b>	<b>(\$135,823)</b>	<b>(\$831,849)</b>	<b>\$193,549</b>	<b>(\$638,300)</b>	<b>\$0</b>	<b>\$638,300</b>	<b>0%</b>

## User Fee Summary

2019 Budget Variance Report  
For the months ending March 31, 2019

	March	YTD Actuals	Committed	Total YTD	Total Budget	Unexpended \$	% of Budget
<b>Expenses</b>							
Salaries, Wages, and Benefits	\$76,176	\$230,482	\$0	\$230,482	\$1,158,008	\$927,526	20%
Administrative Expenses	\$409	\$450	\$0	\$450	\$11,000	\$10,550	4%
Operating Expenses	\$0	\$15,026	\$0	\$15,026	\$91,750	\$76,724	16%
Communications	\$290	\$1,624	\$0	\$1,624	\$7,695	\$6,071	21%
Personnel, Training and Travel	\$1,857	\$9,677	\$0	\$9,677	\$48,960	\$39,283	20%
Utilities	\$2,601	\$3,322	\$0	\$3,322	\$15,955	\$12,633	21%
Equipment Related	\$211	\$1,511	\$0	\$1,511	\$6,140	\$4,629	25%
Vehicle Related	\$292	\$1,140	\$0	\$1,140	\$9,350	\$8,210	12%
Purchased Services	\$49	\$79	\$0	\$79	\$37,500	\$37,421	0%
Financial Expenses	\$1,033	\$33,654	\$0	\$33,654	\$85,565	\$51,911	39%
Premises and Site	\$20,834	\$21,547	\$928	\$22,475	\$129,625	\$107,150	17%
<b>Total Expenses</b>	<b>\$103,752</b>	<b>\$318,513</b>	<b>\$928</b>	<b>\$319,441</b>	<b>\$1,601,548</b>	<b>\$1,282,107</b>	<b>20%</b>
<b>Transfers</b>							
Transfers to Capital	\$0	\$0	\$0	\$0	\$45,000	\$45,000	0%
Transfers to Reserves	\$0	\$0	\$0	\$0	\$0	\$0	0%
Transfer from Reserves	\$0	\$0	\$0	\$0	(\$39,658)	(\$39,658)	0%
Interfunctional Transfers	(\$1,058)	(\$1,058)	\$0	(\$1,058)	\$190,260	\$191,317	-1%
<b>Total Transfers</b>	<b>(\$1,058)</b>	<b>(\$1,058)</b>	<b>\$0</b>	<b>(\$1,058)</b>	<b>\$195,602</b>	<b>\$196,660</b>	<b>-1%</b>
<b>Total Transfers and Expenses</b>	<b>\$102,694</b>	<b>\$317,456</b>	<b>\$928</b>	<b>\$318,384</b>	<b>\$1,797,150</b>	<b>\$1,478,766</b>	<b>18%</b>
<b>Revenue</b>							
Grants and Donations	\$0	\$0	\$0	\$0	\$0	\$0	0%
External Revenue	\$69,559	\$292,962	\$0	\$292,962	\$1,797,150	\$1,504,188	16%
Subsidies	\$0	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Revenue</b>	<b>\$69,559</b>	<b>\$292,962</b>	<b>\$0</b>	<b>\$292,962</b>	<b>\$1,797,150</b>	<b>\$1,504,188</b>	<b>16%</b>
<b>Net Cost of Service</b>	<b>\$33,135</b>	<b>\$24,494</b>	<b>\$928</b>	<b>\$25,422</b>	<b>\$0</b>	<b>(\$25,422)</b>	<b>0%</b>