



Staff Report

Finance and IT Services

Report To: Special Committee of the Whole
Meeting Date: May 27, 2019
Report Number: FAF.19.078
Subject: Monthly Financial Report – April 2019
Prepared by: Katherine Dabrowa, Budget Analyst

A. Recommendations

THAT Council receive Staff Report FAF.19.078 entitled “Monthly Financial Report – April 2019” for information purposes.

B. Overview

This report outlines the Town’s unaudited financial activities as of April 30, 2019.

C. Background

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

The Federal Government implemented a Carbon Tax for Ontario starting on April 1, 2019. At this time staff are estimating this increased cost at \$15,000 for the remainder of 2019 and increasing to \$28,000 for 2020, \$38,000 for 2021, and \$47,000 for 2022. During the 2020 to 2022 budget process the cost of this new tax will be better refined.

Tax Supported Services

After four months of operations, the Taxation Funded Departments are on budget for 2019, with Expenses at 34% overall, and Revenue at 31%.

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

Operating Expenses are at 78% of budget due to maintenance gravel (\$396,000) and dust control (\$86,700) being committed for the full year. Communications are above budget at 40% due to Fire's Communications Answering Services being committed for the full year, as well as the postage budget being at 42%, as the interim tax bills have been sent out. Equipment Related expenses are at 51% because the majority of IT Service Agreements and annual fees are due at the beginning of the year and because generator maintenance at various town facilities has been committed for the full year.

Premise and Site are over budget for this time of year at 40%, again due to commitments for the full year, such as cleaning and grass cutting. Similar to 2018, Financial Related Expenses are over budget at 54%, due to the Sobey's Road Improvement payments, which is an unbudgeted amount. This payment is funded from the Roads and Related Development Charges and has no impact on the bottom line. All other Financial Related Expenses are on budget for this time of year.

Overall, the taxation funded Departments are trending as expected after four months of Operations, and External Revenue, at 37% is as expected.

Water and Wastewater Operations

As of the end of April, 2019, the Water and Wastewater Divisions are on budget at 31% of Expenses overall, and 18% 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, Equipment Related, at 38%, and Premise and Site, at 77%.

Operating Expenses are currently at 38%, as most of Wastewater's Chemical's budget has been committed for the full year. Equipment Related expenses are over budget due to the SCADA repair quote being committed for the full year, as well as Service Agreements being at 48% as most annual fees are due at the beginning of the year. Premise and Site is also over-budget for this time of year, again due to Wastewater committing a full year of expenses for their Bio-solids removal, as well as grass cutting and grounds maintenance.

External Revenue, at 18% appears to be under-budget for this time of year, however this is because water and wastewater bills are sent out every two months, and the March and April

payments have not been collected yet. 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)

At the end of April, 2019, the Harbour and Building Divisions are at 20% overall in Expenses and 40% of External Revenue.

Salaries and Benefits are slightly under budget at 27%, as the Harbour summer positions have not started yet, and much like 2018, the Harbour Manager position is vacant. Personnel, Training and Travel Expenses are over-budget for this time of year, at 45%, as Building Staff continue to receive training and the Ontario Building Officials Association is holding its 2019 Annual Meeting and Training Sessions in the Town later this year, which the Building Services staff will be actively involved in, and have paid their registration dues for this event.

External Revenue is over-budget this time of year, at 40%, which is expected, as the Harbour has collected most of its annual mooring fees. 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

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

F. Environmental Impacts

None.

G. Financial Impact

As per above.

H. In consultation with

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

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.

J. Attached

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

Respectfully Submitted,

Katherine Dabrowa
Budget Analyst

Ruth Prince
Director of Finance and IT Services

For more information, please contact:
Katherine Dabrowa
finance@thebluemountains.ca
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	\$ 217,451	\$ 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)
Total	\$ 495,489	\$ 5,327,877

Reserve Fund	Reserve Fund Balance
General Government	\$ (94,509)
Fire	\$ 518,517
Police	\$ 18,549
Public Works	\$ 630,631
Roads and Related	\$ 4,165,298
Parks and Recreation	\$ 1,341,091
Library	\$ 1,194,337
Water	\$ 3,903,876
Wastewater	\$ 2,484,557
Total	\$ 14,162,347

Estimated from the DC Background Study	\$ 7,868,165
2019 Year to Date Actual	\$ 495,489
2018 Year to Date Actual	\$ 982,153
Percent of Budget	6.3%

2019 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	\$ 47,139	\$ 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
Totals	\$ 105,201	\$ 360,862

Department	2019 Actual	2019 Percentage of Total
Integrity Commissioner	\$ 1,750	1.7%
Human Resources	\$ 3,371	3.2%
Corporate	\$ 16,245	15.4%
By-law Services	\$ 3,639	3.5%
Roads and Drainage	\$ 2,560	2.4%
Planning and Development	\$ 60,210	57.3%
Building Services	\$ 2,015	1.9%
Wastewater	\$ 15,411	14.6%
Totals	\$ 105,201	100.0%

	2019	2018
Annual Budget	\$ 321,600	\$ 360,862
Year to Date Actual	\$ 105,201	\$ 42,557
Year to Date Budget	\$ 39,690	n/a
Year to Date Budget to Actual	\$ 65,511	n/a
Percent of Budget	32.7%	11.8%

2019 Building Permits Collected

Month	2019 Monthly Actual	2018 Monthly Actuals
January	\$ 59,604	\$ 31,005
February	\$ 69,671	\$ 27,911
March	\$ 19,937	\$ 89,100
April	\$ 122,286	\$ 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
Totals	\$ 271,498	\$ 1,152,805

	2019	2018
Annual Budget	\$ 1,138,500	\$ 1,152,805
Year to Date Actual	\$ 271,498	\$ 235,441
Year to Date Budget	\$ 228,890	n/a
Year to Date Budget to Actual	\$ 42,608	n/a
Percent of Budget	23.8%	20.4%

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	\$ 1,007,827	\$ 907,697
April	\$ 1,058,348	\$ 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
Totals	\$ 4,094,520	\$ 12,060,650

	2019	2018
Annual Budget	\$ 13,536,154	\$ 12,106,465
Year to Date Actual	\$ 4,094,520	\$ 3,718,947
Year to Date Budget	\$ 4,154,173	n/a
Year to Date Budget to Actual	\$ (59,652)	n/a
Percent of Budget	30.2%	30.7%

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.

Salaries and Benefits are accrued each month to accurately represent the expenses during each month.

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	\$ 100,917	588,956	\$ 94,312	543,315
March	\$ 98,032	571,158	\$ 82,729	505,975
April	\$ 38,053 ¹	230,610	\$ 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
Total	\$ 327,689	1,966,275	\$ 1,002,908	5,650,040

	2019	2018
Annual Budget	\$ 1,092,310	\$ 1,002,908
Year to Date Actual	\$ 327,689	\$ 369,917
Year to Date Budget	\$ 403,126	n/a
Year to Date Budget to Actual	\$ (75,437)	n/a
Percent of Budget	30%	36.9%

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.

¹ Not all Hydro invoices have been received for April.

Hydro Efficiency Projects

LED Streetlight Retrofit

In 2015 staff presented report CSPW.15.061 which gave approval to move forward with the LED retrofit of all streetlights, except for the decorative lights. This report established a budget of \$623,751 for the project and outlined a six-year payback if the Town a) received a Hydro One *Save on Energy Incentive* grant (\$71,553) and b) used Gas Tax Funding (\$170,000). Both of these items were approved and received, bringing the total cost to be funded by future savings down to \$382,198.

Staff also included the statistics of the before and after upgrade, as shown below.

Current Status	Before Upgrade	After Upgrade	Variance
Annual Electricity Consumption (kWh)	484,301	204,908	279,393
Total Annual Hydro Costs	\$ 128,417	\$ 65,490	\$ 62,927
Average Annual cost per fixture	\$ 162	\$ 81	\$ 79

With the project now complete the final cost came in at \$577,544 with \$335,991 to be paid back in Hydro costs savings. The original report had a 6 year payback period (2022) as the majority of the work was complete in 2015 and 2016.

Year	Annual Consumption (kWh)	Annual Hydro Costs
2015	352,080	\$ 129,620
2016	207,405	\$ 84,725
2017	143,465	\$ 66,715
2018	123,860	\$ 75,290

To date this project has been charged \$11,323 in interest over the four year period. At the end of 2018 the unfinanced balance was at \$165,506. Looking at 2017 and 2018, the savings should be able to fully pay the unfinanced balance back by 2021, a year earlier than initially predicted. Once the balance is fully funded, the Streetlight operating budget will be able to be reduced by anywhere from \$45,000 to \$55,000.

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	\$ 641,217	\$ 1,289,000
Stewardship	\$ 38,203	\$ 149,615
Gas Tax	\$ 0	\$ 213,112
Clean Water and Wastewater Fund	\$ 24,656	\$ 24,656
Green House Gases Challenge Fund	\$ 52,000	\$ 52,000
Ontario Cannabis Legalization	\$ 22,148	\$ 22,148
L.E. Shore Memorial Library	\$ 1,080	\$ 77,181
Thornbury Business Improvement Area	\$ 2,100	\$ 2,100
Total	\$ 1,423,751	\$ 3,395,410

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.

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	\$ 378,487	\$ 0	\$ 0	\$ 527,180
Total	\$ 438,887	\$ 4,140	\$ 484,703	\$ 4,600,275

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	\$ 37,695	\$ 119,521	\$ 157,216	\$ 156,600
Ravenna Yard Improvements	\$ 54,640	\$ 9,798	\$ 64,438	\$ 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	\$ 13,705	\$ 202,407	\$ 216,112	\$ 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
Total	\$ 347,368	\$ 721,114	\$ 1,068,482	\$ 31,301,750

The expenditures in the chart above 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 drawings are being completed.

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.

2019 Council Live-Streaming

Month	Users	% of New	% of Recurring	Sessions	Average Session Duration	2018 Sessions	2018 Average Session Duration
January	251	27%	73%	585	1 hour, 08 minutes	232	43 minutes
February	317	22%	78%	891	1 hour, 36 minutes	368	40 minutes
March	227	40%	60%	399	49 minutes	378	30 minutes
April	152	22%	78%	356	52 minutes	579	52 minutes
May						436	52 minutes
June						391	55 minutes
July						157	42 minutes
August						124	1 hour, 11 minutes
September						344	58 minutes
October						480	40 minutes
November						265	58 minutes
December						545	1 hour, 03 minutes

2019 Committees of Council Costs

Committee	April	Total YTD Cost
General Committee Administration	\$ 668	\$ 1,165
Abandoned Orchard Advisory Committee	\$ 0	\$ 0
Agricultural Advisory Committee	\$ 45	\$ 45
Attainable Housing Corporation	\$ 1,540	\$ 4,195
Code of Conduct Review Committee	\$ 475	\$ 475
Committee of Adjustment	\$ 0	\$ 0
Communications Advisory Committee	\$ 237	\$ 1,043
Council Compensation Review Committee	\$ 972	\$ 2,604
Economic Development Advisory Committee	\$ 884	\$ 2,839
Fence Viewer Committee	\$ 0	\$ 0
The Blue Mountains Library Board	\$ 0	\$ 0
Police Services Board	\$ 0	\$ 0
Property Standards Committee	\$ 0	\$ 0
Sustainability Committee	\$ 23	\$ 571
Thornbury BIA	\$ 0	\$ 0
Transportation Committee	\$ 45	\$ 1,309
Total	\$ 4,889	\$ 14,246

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

The above chart does not have any budget impact, as the salaries and benefits of the individual staff members attending, preparing information for, or administering these Committee Meetings are included in the applicable Division's budget.

2019 Council Conference Attendance and Remuneration

Council Member	Meals	Accommodations	Conference /Workshop	Mileage /Travel	Cell Phones	HST	Total YTD Expenses
Mayor Soever	\$ 149	\$ 0	\$ 508	\$ 449	\$ 147	\$ 135	\$ 1,388
Deputy Mayor Bartnicki	\$ 109	\$ 459	\$ 560	\$ 546	\$ 174	\$ 203	\$ 2,051
Councilor Bordignon	\$ 0	\$ 0	\$ 0	\$ 0	\$ 158	\$ 17	\$ 175
Councilor Matrosovs	\$ 0	\$ 0	\$ 1,972	\$ 0	\$ 149	\$ 234	\$ 2,355
Councilor Potter	\$ 0	\$ 0	\$ 0	\$ 0	\$ 151	\$ 17	\$ 168
Councilor Sampson	\$ 0	\$ 421	\$ 611	\$ 0	\$ 108	\$ 126	\$ 1,266
Councilor Uram	\$ 0	\$ 0	\$ 0	\$ 0	\$ 98	\$ 11	\$ 109
TOTAL	\$ 258	\$ 880	\$ 3,651	\$ 995	\$ 985	\$ 743	\$ 7,512

The above chart represents fees that have been reimbursed or 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
Total Levied to Date (Interim)	\$ 19,775,474

2019 Supplementary Tax	
Town	\$ 0
Grey County	\$ 0
Education	\$ 0
Total Levied to Date	\$ 0

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	\$ 4,562
Grey County	\$ 4,367
Education	\$ 9,511
Total Reduction to Date	\$ 18,440

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
Total Taxable Assessment	\$ 4,255,734,168

Bid Awards and Contract Extensions

April 2019 Contract Extensions over \$25,000

Contract for:	Vendor/Proponent	Annual Amount	Annual Budget
n/a			

April 2019 Bid Awards over \$25,000

Contract for:	Vendor/Proponent	Amount	Budget
2019-17-T-COR Light Duty Vehicles (2019 Approved Budget)	Hanna Motors	\$ 111,883	\$ 131,000
2019-23-P-FIT Network Audit and Web Application Vulnerability Scan (2019 Approved Budget)	Grant Thornton LLP	\$ 25,000	\$ 25,000

Cheque Register by Type of Expenses - April 2019

Expense Type	Amount
Advertising	\$ 6,123.86
Cleaning and Janitorial Supplies	\$ 9,691.31
Conservation Authority	\$ 0.00
Consulting	\$ 9,605.00
Contract Services	\$ 26,287.63
Contract Services – Capital	\$ 42,176.76
Contract Services – Waste Collection	\$ 80,778.11
Contract Services – Winter Control	\$ 39,155.98
Council and Boards	\$ 706.58
Donations, Grants and Sponsorships	\$ 38,690.00
Employee Related	\$ 719,733.10
Engineering	\$ 69,555.73
Equipment	\$ 14,874.40
Equipment – Capital	\$ 0.00
Equipment Repairs and Maintenance	\$ 78,149.98
Facility Maintenance	\$ 33,620.80
Financial Obligations	\$ 488,939.96
Grey County	\$ 71,253.09
Individuals	\$ 32,294.04
Insurance	\$ 0.00
IT Software and Hardware	\$ 13,477.64
Library Cheques	\$ 11,033.24
Materials and Supplies	\$ 34,924.28
Memberships and Licenses	\$ 1,996.79
Office Supplies	\$ 1,878.59
Other Municipalities	\$ 9,688.95
Payments to Law Firms	\$ 11,447.47
P-Cards	\$ 65,138.97
School Boards	\$ 0.00
Special Events	\$ 648.00
Utilities	\$ 120,960.27
Vehicle Expenses	\$ 24,109.13
Total	\$ 2,056,939.66

The cheque register represents all cheques prepared by the Town in April 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 April 30, 2019

	April	YTD Actuals	YTD Budget	Committed	Total YTD	Total Budget	Unexpended \$	% of Budget
Expenses			n/a					
Salaries, Wages, & Benefits	\$832,203	\$3,224,647	\$3,284,233	\$0	\$3,224,647	\$10,566,399	\$7,341,752	31%
Administrative Expenses	\$8,570	\$43,033	\$30,719	\$0	\$43,033	\$138,750	\$95,717	31%
Operating Expenses	\$23,114	\$96,390	\$62,766	\$510,736	\$607,126	\$782,420	\$175,294	78%
Communications	\$24,007	\$70,487	\$73,626	\$7,755	\$78,242	\$195,630	\$117,388	40%
Personnel, Training & Travel	\$16,952	\$97,749	\$126,493	\$0	\$97,749	\$327,210	\$229,461	30%
Utilities	\$15,547	\$118,442	\$149,090	\$0	\$118,442	\$423,415	\$304,973	28%
Equipment Related	\$42,908	\$262,360	\$212,536	\$40,713	\$303,073	\$589,935	\$286,862	51%
Vehicle Related	\$15,013	\$146,955	\$139,422	\$300	\$147,255	\$392,935	\$245,680	37%
Purchased Services	\$320,191	\$1,417,643	\$2,156,644	\$711,098	\$2,128,741	\$7,394,541	\$5,265,800	29%
Financial Expenses	\$352,245	\$677,192	\$440,609	\$0	\$677,192	\$1,246,459	\$569,267	54%
Premises and Site	\$31,903	\$114,078	\$96,958	\$81,933	\$196,011	\$511,338	\$315,327	38%
Total Expenses	\$1,682,654	\$6,268,974	\$6,773,096	\$1,352,535	\$7,621,510	\$22,569,032	\$14,947,523	34%
Transfers			n/a					
Transfers to Capital	\$13,027	\$36,312	\$1,483	\$0	\$36,312	\$11,227	(\$25,086)	323%
Transfers to Reserves	\$157,150	\$719,600	\$654,039	\$0	\$719,600	\$2,087,178	\$1,367,578	34%
Transfer from Reserves	(\$55,658)	(\$175,391)	(\$692,413)	\$0	(\$175,391)	(\$2,544,307)	(\$2,368,916)	7%
Interfunctional Transfers	(\$53,689)	(\$526,235)	(\$289,649)	\$0	(\$526,235)	(\$907,980)	(\$381,745)	58%
Total Transfers	\$60,830	\$54,286	(\$326,540)	\$0	\$54,286	(\$1,353,883)	(\$1,408,168)	-4%
Total Transfers & Expenses	\$1,743,484	\$6,323,260	\$6,446,556	\$1,352,535	\$7,675,795	\$21,215,150	\$13,539,354	36%
Revenue			n/a					
Grants and Donations	(\$34,198)	\$327,665	\$724,641	\$0	\$327,665	\$1,765,623	\$1,437,958	19%
External Revenue	\$202,595	\$1,325,092	\$974,057	\$0	\$1,325,092	\$3,540,659	\$2,215,567	37%
Subsidies	(\$1,786)	(\$31,230)	(\$34,138)	\$0	(\$31,230)	(\$73,500)	(\$42,270)	42%
Total Revenue	\$166,610	\$1,621,527	\$1,664,561	\$0	\$1,621,527	\$5,232,783	\$3,611,255	31%
Net Cost of Service	(\$1,576,874)	(\$4,701,733)	(\$4,781,995)	(\$1,352,535)	(\$6,054,268)	(\$15,982,367)	(\$9,928,099)	38%

Water and Wastewater Services Summary

2019 Budget Variance Report
For the months ending April 30, 2019

	April	YTD Actuals	YTD Budget	Committed	Total YTD	Total Budget	Unexpended \$	% of Budget
Expenses			n/a					
Salaries, Wages, & Benefits	\$143,278	\$556,524	\$540,281	\$0	\$556,524	\$1,802,151	\$1,245,626	31%
Administrative Expenses	\$2,169	\$4,226	\$2,478	\$0	\$4,226	\$11,262	\$7,036	38%
Operating Expenses	\$5,722	\$71,079	\$58,389	\$22,200	\$93,278	\$244,225	\$150,947	38%
Communications	\$2,444	\$17,521	\$16,411	\$0	\$17,521	\$54,225	\$36,704	32%
Personnel, Training & Travel	\$4,262	\$12,463	\$16,990	\$0	\$12,463	\$54,175	\$41,712	23%
Utilities	\$8,809	\$204,080	\$224,817	\$0	\$204,080	\$770,535	\$566,455	26%
Equipment Related	\$25,877	\$78,021	\$121,486	\$75,424	\$153,446	\$400,525	\$247,079	38%
Vehicle Related	\$695	\$16,465	\$12,433	\$304	\$16,769	\$55,700	\$38,931	30%
Purchased Services	\$31,118	\$30,911	\$70,409	\$24,131	\$55,041	\$458,788	\$403,747	12%
Financial Expenses	\$18,931	\$60,943	\$78,129	\$0	\$60,943	\$199,100	\$138,157	31%
Premises and Site	\$35,528	\$58,883	\$26,392	\$67,758	\$126,641	\$164,100	\$37,459	77%
Total Expenses	\$278,834	\$1,111,117	\$1,168,215	\$189,817	\$1,300,934	\$4,214,786	\$2,913,852	31%
Transfers			n/a					
Transfers to Capital	\$50	\$50	\$201	\$0	\$50	\$1,000	\$950	5%
Transfers to Reserves	\$208,525	\$832,937	\$859,263	\$0	\$832,937	\$2,564,278	\$1,731,341	32%
Transfer from Reserves	(\$35,635)	(\$53,366)	(\$210,342)	\$0	(\$53,366)	(\$535,380)	(\$482,014)	10%
Interfunctional Transfers	\$46,872	\$358,222	\$198,181	\$0	\$358,222	\$637,320	\$279,098	56%
Total Transfers	\$219,812	\$1,137,843	\$847,304	\$0	\$1,137,843	\$2,667,219	\$1,529,376	43%
Total Transfers & Expenses	\$498,646	\$2,248,960	\$2,015,519	\$189,817	\$2,438,777	\$6,882,005	\$4,443,228	35%
Revenue			n/a					
Grants and Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
External Revenue	(\$447,882)	\$1,254,993	\$2,524,332	\$0	\$1,254,993	\$6,882,005	\$5,627,012	18%
Subsidies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue	(\$447,882)	\$1,254,993	\$2,524,332	\$0	\$1,254,993	\$6,882,005	\$5,627,012	18%
Net Cost of Service	(\$946,529)	(\$993,967)	\$508,813	(\$189,817)	(\$1,183,784)	\$0	\$1,183,784	0%

User Fee Summary

2019 Budget Variance Report
For the months ending April 30, 2019

	April	YTD Actuals	YTD Budget	Committed	Total YTD	Total Budget	Unexpended \$	% of Budget
Expenses			n/a					
Salaries, Wages, & Benefits	\$82,867	\$313,349	\$324,277	\$0	\$313,349	\$1,167,604	\$854,255	27%
Administrative Expenses	\$272	\$723	\$366	\$0	\$723	\$11,000	\$10,277	7%
Operating Expenses	\$315	\$15,341	\$19,624	\$0	\$15,341	\$91,750	\$76,409	17%
Communications	\$232	\$1,856	\$2,052	\$0	\$1,856	\$7,695	\$5,839	24%
Personnel, Training & Travel	\$12,458	\$22,136	\$21,696	\$0	\$22,136	\$48,960	\$26,824	45%
Utilities	(\$2,191)	\$1,130	\$1,587	\$0	\$1,130	\$15,955	\$14,825	7%
Equipment Related	\$6	\$1,518	\$1,679	\$0	\$1,518	\$6,140	\$4,622	25%
Vehicle Related	\$552	\$1,692	\$2,722	\$0	\$1,692	\$9,350	\$7,658	18%
Purchased Services	\$2,015	\$2,094	\$7,779	\$0	\$2,094	\$37,500	\$35,406	6%
Financial Expenses	\$1,824	\$5,560	\$4,664	\$0	\$5,560	\$26,100	\$20,540	21%
Premises and Site	(\$19,865)	\$1,683	\$34,357	\$736	\$2,419	\$129,625	\$127,206	2%
Total Expenses	\$78,486	\$367,081	\$420,802	\$736	\$367,817	\$1,551,679	\$1,183,862	24%
Transfers			n/a					
Transfers to Capital	\$0	\$0	\$21,437	\$0	\$0	\$45,000	\$45,000	0%
Transfers to Reserves	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Transfer from Reserves	\$0	\$0	\$0	\$0	\$0	(\$53,664)	(\$53,664)	0%
Interfunctional Transfers	\$6,818	\$172,636	\$79,242	\$0	\$172,636	\$254,135	\$81,498	-1%
Total Transfers	\$6,818	\$172,636	\$100,679	\$0	\$172,636	\$245,471	\$72,835	-1%
Total Transfers & Expenses	\$85,303	\$539,717	\$521,481	\$736	\$540,453	\$1,797,150	\$1,256,697	18%
Revenue			n/a					
Grants and Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
External Revenue	\$415,720	\$711,681	\$784,296	\$0	\$711,681	\$1,797,150	\$1,085,469	40%
Subsidies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Total Revenue	\$415,720	\$711,681	\$784,296	\$0	\$711,681	\$1,797,150	\$1,085,469	40%
Net Cost of Service	\$330,416	\$171,964	\$262,815	(\$736)	\$171,228	\$0	(\$171,228)	0%