



# Staff Report

## Finance and IT Services

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**Report To:** Committee of the Whole  
**Meeting Date:** July 3, 2019  
**Report Number:** FAF.19.114  
**Subject:** Monthly Financial Report – May 2019  
**Prepared by:** Katherine Dabrowa, Budget Analyst

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### A. Recommendations

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THAT Council receive Staff Report FAF.19.114 entitled “Monthly Financial Report – May 2019” for information purposes.

### B. Overview

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This report outlines the Town’s unaudited financial activities as of May 31, 2019.

### 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

After five months of operations, the Taxation Funded Departments are on budget for expenses, at 40.8% and slightly above budget in External Revenue at 45.9%. Larger expense categories such as Salaries and Benefits, and Purchased Services are on budget for this time of year, however, Operating Expenses (80%), Equipment Related (59%) and Financial Expenses (63%) are trending above budget for this time of year.

Operating Expenses are at 80% of budget as the purchase of Gravel (\$396,000) and Dust Control (\$86,700) have been committed for the full year.

Equipment Related Expenses are at 59% of budget as the majority of Service Agreements were due at the beginning of the year, and Generator Maintenance, as well as Fire's Self-contained breathing apparatus (SCBA) maintenance has been committed for the full year.

Financial Expenses are at 63% of budget, which is due to 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 five months of Operations, and External Revenue, at 46% is as expected.

### **Water and Wastewater Operations**

As of the end of May, 2019, the Water and Wastewater Divisions are sitting slightly under budget in Expenses, at 39%, and also under budget with External Revenue, at 32%.

The larger expense categories, such as Salaries and Benefits, Operating Expenses, and Financial Expenses are all on budget, around 40%, however, Equipment Related (47%), and Premise and Site (80%) are over budget for this time of year, while Purchased Services (16%) is well below budget for this time of year.

Equipment Related Expenses are at 47% of budget, as Generator Maintenance and SCADA Repair have been committed for the full year.

Premise and Site is also over budget at 80% due to Wastewater committing a full year of expenses for their Bio-solids removal, as well as grass cutting and grounds maintenance.

Purchased Services is at 16% of budget, as the majority of this budget is made up of the Water Distribution Master Plan, which is an ongoing project and the budget has been rolled over from 2018.

External Revenue also appears under budget for this time of year at 32%, however this only represents four months of utility billings, as bills are sent out bi-monthly.

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

At the end of May, 2019, the Harbour and Building Divisions are under budget overall in Expenses at 32% and at 55% of External Revenue.

Salaries and Benefits are under budget at 36%, as well as related expense categories, such as Administrative, and Training and Travel, mainly due to the absence of a Harbour Manager, as

this role is currently filling the Acting Director of Community Services position, and the seasonal positions have just started.

Purchased Services are also well below budget at only 7% as neither the Harbour nor Building Department have used their Contract Services budget yet for the year.

Premise and Site is also well below budget for this time of year, at only 4% because the majority of this budget is made up of the Harbour Lease payment for the year, which is not yet paid.

External Revenue for the Building and Harbour Divisions is over budget for this time of year, at 55%, which is expected, as the Harbour has collected most of its annual mooring fees, and the Building Department is once again experiencing a heavy year of building permits. 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. May 2019 Flash Report
2. May 2019 Budget Variance Report Tax Levy Summary
3. May 2019 Budget Variance Report Water and Wastewater Services Summary
4. May 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:  
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## 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	\$ 221,350	\$ 141,630
May	\$ 948,533	\$ 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>\$ 1,447,921</b>	<b>\$ 5,327,877</b>

Reserve Fund	Reserve Fund Balance
General Government	\$ (50,156)
Fire	\$ 581,297
Police	\$ 40,891
Parking & By-Law	\$ 37,480
Public Works	\$ 697,125
Roads and Related	\$ 4,579,683
Parks and Recreation	\$ 1,501,453
Library	\$ 1,272,055
Solid Waste	\$ 7,901
Water	\$ 3,888,923
Wastewater	\$ 2,478,666
<b>Total</b>	<b>\$ 15,035,318</b>

Estimated from the DC Background Study	\$ 7,868,165
2019 Year to Date Actual	\$ 1,447,921
2018 Year to Date Actual	\$ 1,337,325
Percent of Budget	18.4%

**2019 Legal Fees**

Month	2019 Monthly Actual	2019 Monthly Budget	Variance \$	Variance %	2019 YTD Actual	2019 YTD Budget	Variance \$	Variance %
January	\$ 1,750	\$ 2,397	\$ (647)	73.0%	\$ 1,750	\$ 2,397	\$ (647)	73.0%
February	\$ 4,905	\$ 8,932	\$ (4,027)	54.9%	\$ 6,655	\$ 11,329	\$ (4,674)	58.7%
March	\$ 51,288	\$ 20,220	\$ 31,068	253.7%	\$ 57,942	\$ 31,549	\$ 26,393	183.7%
April	\$ 47,258	\$ 8,141	\$ 39,118	580.5%	\$ 105,201	\$ 39,690	\$ 65,511	265.1%
May	\$ 49,711	\$ 32,366	\$ 17,345	153.6%	\$ 154,912	\$ 72,055	\$ 82,856	215.0%
June		\$ 24,305				\$ 96,360		
July		\$ 7,309				\$ 103,669		
August		\$ 29,805				\$ 133,474		
September		\$ 6,691				\$ 140,165		
October		\$ 29,546				\$ 169,711		
November		\$ 45,181				\$ 214,892		
December		\$ 106,708				\$ 321,600		
<b>Total</b>	<b>\$ 154,911</b>	<b>\$ 321,600</b>			<b>\$ 154,912</b>	<b>\$ 321,600</b>		

Department	2019 Actual	% of Total
Integrity Commissioner	\$ 1,750	1.1%
Human Resources	\$ 3,371	2.2%
Corporate	\$ 35,539	22.9%
By-law Services	\$ 4,815	3.1%
Short Term Accommodation	\$ 7,052	4.6%
Roads and Drainage	\$ 2,560	1.7%
Community Services	\$ 1,007	0.7%
Planning and Development	\$ 81,392	52.5%
Building Services	\$ 2,015	1.3%
Wastewater	\$ 15,411	9.9%
<b>Total</b>	<b>\$ 154,912</b>	<b>100.0%</b>

	2019	2018
Annual Budget	\$ 321,600	\$ 360,862
Year to Date Actual	\$ 154,911	\$ 62,274
Year to Date Budget	\$ 72,055	n/a
Year to Date Budget to Actual	\$ 82,856	n/a
Percent of Budget	48.2%	17.3%

### 2019 Building Permits Collected

Month	2019 Monthly Actual	2019 Monthly Budget	Variance \$	Variance %	2019 YTD Actual	2019 YTD Budget	Variance \$	Variance %
January	\$ 59,604	\$ 43,515	\$ 16,089	137.0%	\$ 59,604	\$ 43,515	\$ 16,089	137.0%
February	\$ 69,671	\$ 21,309	\$ 48,362	327.0%	\$ 129,275	\$ 64,823	\$ 64,452	199.4%
March	\$ 19,937	\$ 71,066	\$ (51,129)	28.1%	\$ 149,212	\$ 135,889	\$ 13,323	109.8%
April	\$ 122,286	\$ 93,001	\$ 29,285	131.5%	\$ 271,498	\$ 228,890	\$ 42,608	118.6%
May	\$ 254,689	\$ 157,139	\$ 97,550	162.1%	\$ 526,187	\$ 386,028	\$ 140,159	136.3%
June		\$ 146,564				\$ 532,592		
July		\$ 156,914				\$ 689,506		
August		\$ 74,319				\$ 763,825		
September		\$ 89,742				\$ 853,567		
October		\$ 137,181				\$ 990,747		
November		\$ 109,283				\$ 1,100,030		
December		\$ 38,470				\$ 1,138,500		
<b>Totals</b>	<b>\$ 526,187</b>	<b>\$ 1,138,500</b>			<b>\$ 526,187</b>	<b>\$ 1,138,500</b>		

	2019	2018
Annual Budget	\$ 1,138,500	\$ 1,152,805
Year to Date Actual	\$ 526,187	\$ 433,331
Year to Date Budget	\$ 386,028	n/a
Year to Date Budget to Actual	\$ 140,159	n/a
Percent of Budget	46.2%	37.6%

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	2019 Monthly Budget	Variance \$	Variance %	2019 YTD Actual	2019 YTD Budget	Variance \$	Variance %
January	\$ 1,061,154	\$ 1,030,068	\$ 31,086	103.0%	\$ 1,061,154	\$ 1,030,068	\$ 31,086	103.0%
February	\$ 967,191	\$ 990,931	\$ (23,740)	97.6%	\$ 2,028,345	\$ 2,020,999	\$ 7,346	100.4%
March	\$ 1,007,827	\$ 1,072,578	\$ (64,751)	94.0%	\$ 3,036,172	\$ 3,093,577	\$ (57,405)	98.1%
April	\$ 1,058,348	\$ 1,060,596	\$ (2,247)	99.8%	\$ 4,094,520	\$ 4,154,173	\$ (59,652)	98.6%
May	\$ 1,234,555	\$ 1,211,124	\$ 23,431	101.9%	\$ 5,329,075	\$ 5,365,297	\$ (36,222)	99.3%
June		\$ 1,139,666				\$ 6,504,962		0.0%
July		\$ 1,147,059				\$ 7,652,022		0.0%
August		\$ 1,242,945				\$ 8,894,966		0.0%
September		\$ 1,083,663				\$ 9,978,630		0.0%
October		\$ 1,252,448				\$ 11,231,078		0.0%
November		\$ 1,040,085				\$ 12,271,163		0.0%
December		\$ 1,264,991				\$ 13,536,154		0.0%
<b>Totals</b>	<b>\$ 5,329,075</b>	<b>\$ 13,536,154</b>			<b>\$ 5,329,075</b>	<b>\$ 13,536,154</b>		<b>0.0%</b>

	2019	2018
Annual Budget	\$ 13,536,154	\$ 12,060,650
Year to Date Actual	\$ 5,329,075	\$ 4,810,819
Year to Date Budget	\$ 5,365,297	n/a
Year to Date Budget to Actual	\$ (36,222)	n/a
Percent of Budget	39.4%	39.9%

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 Consumption	2019 Monthly Actual	2019 Monthly Budget	Variance \$	Variance %	2019 YTD Actual	2019 YTD Budget	Variance \$	Variance %
January	575,551	\$ 90,687	\$ 113,536	\$ (22,849)	79.9%	\$ 90,687	\$ 113,536	\$ (22,849)	79.9%
February	588,956	\$ 100,917	\$ 104,873	\$ (3,956)	96.2%	\$ 191,604	\$ 218,409	\$ (26,805)	87.7%
March	571,158	\$ 98,032	\$ 98,297	\$ (265)	99.7%	\$ 289,636	\$ 316,707	\$ (27,071)	91.5%
April	478,213	\$ 76,644	\$ 86,420	\$ (9,776)	88.7%	\$ 366,280	\$ 403,126	\$ (36,846)	90.9%
May	261,480	\$ 42,135	\$ 86,671	\$ (44,536)	48.6%	\$ 408,415	\$ 489,798	\$ (81,383)	83.4%
June			\$ 88,775				\$ 578,572		
July			\$ 82,325				\$ 660,897		
August			\$ 81,952				\$ 742,849		
September			\$ 87,121				\$ 829,970		
October			\$ 77,580				\$ 907,550		
November			\$ 86,305				\$ 993,855		
December			\$ 98,455				\$ 1,092,310		
<b>Totals</b>	<b>2,475,358</b>	<b>\$ 408,415</b>	<b>\$ 1,092,310</b>			<b>\$ 408,415</b>	<b>\$ 1,092,310</b>		

	2019	2018
Annual Budget	\$ 1,092,310	\$ 1,002,908
Year to Date Actual	\$ 408,415	\$ 451,915
Year to Date Budget	\$ 489,798	n/a
Year to Date Budget to Actual	\$ (81,383)	n/a
Percent of Budget	37.4%	45.1%

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.

## 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. The Budget is outlined in the chart below.

<b>Total Cost</b>	<b>\$ 577,544</b>
<b>Funding Sources:</b>	
Save on Energy Grant	\$ (71,553)
Gas Tax Funding	\$ (170,000)
Hydro Savings to Date	\$ (170,485)
<b>Remaining Unfinanced</b>	<b>\$ 165,506</b>

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

<b>Current Status</b>	<b>Before Upgrade</b>	<b>After Upgrade</b>	<b>Variance</b>
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 cost savings. The original report had a 6 year payback period (2022) as the majority of the work was complete in 2015 and 2016.

<b>Year</b>	<b>Annual Consumption (kWh)</b>	<b>Annual Hydro Costs</b>
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 Implementation Funding	\$ 22,148	\$ 22,148
L.E. Shore Memorial Library	\$ 1,080	\$ 77,181
Thornbury Business Improvement Area	\$ 2,100	\$ 2,100
O.P.P. Ride Program	\$ 8,729	\$ 8,729
<b>Total</b>	<b>\$ 1,432,480</b>	<b>\$ 3,404,139</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.

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
<b>Total</b>	<b>\$ 438,887</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	\$ 37,695	\$ 119,521	\$ 157,216	\$ 156,600
Ravenna Yard Improvements	\$ 55,633	\$ 9,798	\$ 65,431	\$ 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	\$ 13,981	\$ 200,625	\$ 214,606	\$ 416,500
Leachate Management Engineering	\$ 97,275	\$ 166,364	\$ 263,639	\$ 432,600
Thornbury Wastewater Treatment Plant Headworks Works	\$ 90,786	\$ 145,355	\$ 236,141	\$ 3,327,500
Elma & Alice Street Reconstruction	\$ 11,195	\$ 26,399	\$ 37,594	\$ 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>\$ 337,929</b>	<b>\$ 719,332</b>	<b>\$ 1,057,261</b>	<b>\$ 31,301,750</b>

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	221	31%	69%	483	1 hour, 12 minutes	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	May	Total YTD Cost
General Committee Administration	\$ 471	\$ 1,636
Abandoned Orchard Advisory Committee	\$ 0	\$ 0
Agricultural Advisory Committee	\$ 0	\$ 45
Attainable Housing Corporation	\$ 6,364	\$ 10,559
Code of Conduct Review Committee	\$ 1,313	\$ 1,788
Committee of Adjustment	\$ 0	\$ 0
Communications Advisory Committee	\$ 1,054	\$ 2,098
Council Compensation Review Committee	\$ 886	\$ 3,490
Economic Development Advisory Committee	\$ 727	\$ 3,566
Fence Viewer Committee	\$ 0	\$ 0
The Blue Mountains Library Board	\$ 0	\$ 0
Police Services Board	\$ 0	\$ 0
Property Standards Committee	\$ 0	\$ 0
Sustainability Committee	\$ 567	\$ 1,138
Thornbury BIA	\$ 0	\$ 0
Transportation Committee	\$ 0	\$ 1,309
<b>Total</b>	<b>\$ 11,382</b>	<b>\$ 25,629</b>

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	Lodgings	Conference /Workshop	Mileage /Travel	Cell Phones	HST	Total YTD Expenses
Mayor Soever	\$ 79	\$ 271	\$ 508	\$ 1,331	\$ 183	\$ 261	\$ 2,633
Deputy Mayor Bartnicki	\$ 109	\$ 459	\$ 560	\$ 873	\$ 225	\$ 245	\$ 2,471
Councilor Bordignon	\$ 0	\$ 0	\$ 0	\$ 0	\$ 210	\$ 23	\$ 233
Councilor Matrosovs	\$ 59	\$ 0	\$ 1,972	\$ 0	\$ 184	\$ 238	\$ 2,454
Councilor Potter	\$ 0	\$ 0	\$ 0	\$ 0	\$ 203	\$ 22	\$ 225
Councilor Sampson	\$ 33	\$ 421	\$ 611	\$ 0	\$ 165	\$ 132	\$ 1,362
Councilor Uram	\$ 0	\$ 0	\$ 0	\$ 0	\$ 133	\$ 15	\$ 148
<b>Total</b>	<b>\$ 280</b>	<b>\$ 1,151</b>	<b>\$ 3,651</b>	<b>\$ 2,204</b>	<b>\$ 1,303</b>	<b>\$ 936</b>	<b>\$ 9,525</b>

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
<b>Total Levied to Date (Interim)</b>	<b>\$ 19,775,474</b>

2019 Supplementary Tax	
Town	\$ 658,104
Grey County	\$ 625,231
Education	\$ 295,760
<b>Total Levied to Date</b>	<b>\$ 1,579,095</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. Supplementary Tax is billed after the annual bill in August.

2019 Tax Reductions	
Town	\$ 4,562
Grey County	\$ 4,367
Education	\$ 9,511
<b>Total Reduction to Date</b>	<b>\$ 18,440</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

### May 2019 Contract Extensions over \$25,000

Contract for:	Vendor/Proponent	Amount	Budget
n/a			

### May 2019 Bid Awards over \$25,000

Contract for:	Vendor/Proponent	Amount	Budget
2019-12-P-IPW (2018 Approved Budget) Engineering Services for Elma Street and Alice Street Area Reconstruction	Tatham Engineering Ltd.	\$ 550,000	\$ 675,600
2019-14-T-COM (2018 Approved Budget) 229 Bruce Street Park	Yard Weasels	\$ 129,790	\$ 130,000
2019-22-T-FIT (2019 Approved Budget) IT Hardware	PCM Canada	\$ 25,499	\$ 210,700 <sup>1</sup>
2019-25-T-IPW (2019 Approved Budget) Surface Treatment	Duncor Enterprises Inc.	\$ 297,325	\$ 605,000
2019-30-T-IPW(2019 Approved Budget) Duncan Street Watermain Replacement	1737126 Ontario Inc o/a CC Underground	\$ 108,537	\$ 110,000
2019-35-T-IPW (2019 Approved Budget) Clarifier Refurbishment and Valve Replacement at the Thornbury Wastewater Treatment Plant	Caldecott Millwright Services Inc.	\$ 426,008	\$ 660,000
2019-40-T-IPW (2019 Approved Budget) One New Trailer Mounted Vacuum Unit, Pressure Washer and Valve Operating System	Wachs Canada	\$ 116,500	\$ 150,000

<sup>1</sup> This budget is for all IT Hardware Replacement for 2019.

### Cheque Register by Type of Expenses - May 2019

Expense Type	Amount
Advertising	\$ 1,522.27
Cleaning and Janitorial Supplies	\$ 7,371.17
Conservation Authority	\$ 94,358.72
Consulting	\$ 47,344.29
Contract Services	\$ 29,400.24
Contract Services – Capital	\$ 51,641.80
Contract Services – Waste Collection	\$ 79,852.85
Contract Services – Winter Control	\$ 35,762.05
Council and Boards	\$ 363.66
Donations, Grants and Sponsorships	\$ 4,550.00
Employee Related	\$ 761,223.88
Engineering	\$ 59,437.11
Equipment	\$ 19,120.57
Equipment – Capital	\$ 10,886.12
Equipment Repairs and Maintenance	\$ 43,684.63
Facility Maintenance	\$ 17,714.80
Financial Obligations	\$ 34,598.14
Grey County	\$ 220,631.55
Individuals	\$ 11,214.32
Insurance	\$ 0.00
IT Software and Hardware	\$ 13,584.43
Library Cheques	\$ 45,656.26
Materials and Supplies	\$ 12,107.29
Memberships and Licenses	\$ 29,050.64
Office Supplies	\$ 3,800.37
Other Municipalities	\$ 29,348.36
Payments to Law Firms	\$ 41,447.10
P-Cards	\$ 57,663.81
School Boards	\$ 0.00
Special Events	\$ 783.00
Utilities	\$ 111,334.83
Vehicle Expenses	\$ 21,875.69
<b>Total</b>	<b>\$ 1,897,329.95</b>

The cheque register represents all cheques prepared by the Town in May 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 May 31, 2019

Fund	May	May Budget	Variance \$	Variance %	YTD Actuals	YTD Budget	Variance \$	Variance %	Total Budget
<b>Expenses</b>									
Salaries, Wages, & Benefits	\$947,968	\$947,597	\$371	100.0%	\$4,172,615	\$4,231,830	(\$59,215)	98.6%	\$10,566,399
Administrative Expenses	\$9,232	\$13,588	(\$4,356)	67.9%	\$52,280	\$44,307	\$7,973	118.0%	\$138,750
Operating Expenses	\$18,513	\$35,666	(\$17,153)	51.9%	\$114,903	\$98,431	\$16,472	116.7%	\$782,420
Communications	\$11,614	\$6,354	\$5,260	182.8%	\$82,102	\$79,980	\$2,122	102.7%	\$195,630
Personnel, Training & Travel	\$21,192	\$31,044	(\$9,852)	68.3%	\$118,941	\$157,538	(\$38,597)	75.5%	\$327,210
Utilities	\$19,865	\$38,160	(\$18,295)	52.1%	\$144,443	\$187,249	(\$42,806)	77.1%	\$423,415
Equipment Related	\$39,948	\$58,524	(\$18,576)	68.3%	\$302,308	\$271,060	\$31,248	111.5%	\$589,935
Vehicle Related	\$34,333	\$21,584	\$12,749	159.1%	\$181,287	\$161,006	\$20,281	112.6%	\$392,935
Purchased Services	\$451,799	\$545,573	(\$93,774)	82.8%	\$1,869,441	\$2,702,217	(\$832,776)	69.2%	\$7,394,541
Financial Expenses	\$108,079	\$102,614	\$5,465	105.3%	\$785,545	\$543,223	\$242,322	144.6%	\$1,246,459
Premises and Site	\$49,739	\$36,942	\$12,797	134.6%	\$163,817	\$133,900	\$29,917	122.3%	\$511,338
<b>Total Expenses</b>	<b>\$1,712,282</b>	<b>\$1,842,278</b>	<b>(\$129,996)</b>	<b>92.9%</b>	<b>\$7,987,682</b>	<b>\$8,627,853</b>	<b>(\$640,171)</b>	<b>92.6%</b>	<b>\$22,569,032</b>
<b>Transfers</b>									
Transfers to Capital	\$15,020	\$647	\$14,373	2320.4%	\$51,332	\$2,131	\$49,201	2409.2%	\$11,227
Transfers to Reserves	\$157,150	\$147,884	\$9,266	106.3%	\$876,750	\$801,923	\$74,827	109.3%	\$2,087,178
Transfer from Reserves	(\$22,008)	(\$61,126)	\$39,118	36.0%	(\$202,797)	(\$753,539)	\$550,742	26.9%	(\$2,544,307)
Interfunctional Transfers	(\$44,231)	(\$64,207)	\$19,976	68.9%	(\$568,417)	(\$353,856)	(\$214,561)	160.6%	(\$907,980)
<b>Total Transfers</b>	<b>\$105,931</b>	<b>(\$140,122)</b>	<b>\$246,053</b>	<b>-75.6%</b>	<b>\$156,868</b>	<b>(\$402,611)</b>	<b>\$559,479</b>	<b>-39.0%</b>	<b>(\$1,353,883)</b>
<b>Total Transfers &amp; Expenses</b>	<b>\$1,818,213</b>	<b>\$1,757,930</b>	<b>\$60,283</b>	<b>103.4%</b>	<b>\$8,144,550</b>	<b>\$8,034,641</b>	<b>\$109,909</b>	<b>101.4%</b>	<b>\$21,215,150</b>
<b>Revenue</b>									
Grants and Donations	\$1,013,675	\$8,815	\$1,004,860	11499.8%	\$1,341,455	\$733,456	\$607,999	182.9%	\$1,765,623
External Revenue	\$270,303	\$260,320	\$9,983	103.8%	\$1,626,037	\$1,234,239	\$391,798	131.7%	\$3,540,159
Subsidies	(\$560)	(\$1,561)	\$1,001	35.9%	(\$32,261)	(\$35,699)	\$3,438	90.4%	(\$73,500)
<b>Total Revenue</b>	<b>\$1,283,418</b>	<b>\$250,826</b>	<b>\$1,032,592</b>	<b>511.7%</b>	<b>\$2,935,231</b>	<b>\$1,946,259</b>	<b>\$988,972</b>	<b>150.8%</b>	<b>\$5,232,283</b>
<b>Net Cost of Service</b>	<b>(\$534,795)</b>	<b>(\$1,484,824)</b>	<b>\$950,029</b>	<b>36.0%</b>	<b>(\$5,209,319)</b>	<b>(\$6,083,514)</b>	<b>\$874,195</b>	<b>85.6%</b>	<b>(\$15,982,867)</b>

## Water and Wastewater Services Summary

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

	May	May Budget	Variance \$	Variance %	YTD Actuals	YTD Budget	Variance \$	Variance %	Total Budget
<b>Expenses</b>									
Salaries, Wages, & Benefits	\$179,122	\$152,997	\$26,125	117.1%	\$735,647	\$693,278	\$42,369	106.1%	\$1,802,151
Administrative Expenses	\$126	\$1,090	(\$964)	11.6%	\$4,352	\$3,568	\$784	122.0%	\$11,262
Operating Expenses	\$6,604	\$31,134	(\$24,530)	21.2%	\$77,682	\$89,523	(\$11,841)	86.8%	\$244,225
Communications	\$7,108	\$7,122	(\$14)	99.8%	\$24,630	\$23,533	\$1,097	104.7%	\$54,225
Personnel, Training & Travel	\$2,050	\$7,325	(\$5,275)	28.0%	\$14,514	\$24,316	(\$9,802)	59.7%	\$54,175
Utilities	\$55,061	\$78,805	(\$23,744)	69.9%	\$262,303	\$303,622	(\$41,319)	86.4%	\$770,535
Equipment Related	\$30,513	\$35,914	(\$5,401)	85.0%	\$108,534	\$157,399	(\$48,865)	69.0%	\$400,525
Vehicle Related	\$4,140	\$10,772	(\$6,632)	38.4%	\$20,605	\$23,205	(\$2,600)	88.8%	\$55,700
Purchased Services	\$22,334	\$34,272	(\$11,938)	65.2%	\$53,244	\$105,740	(\$52,496)	50.4%	\$465,693
Financial Expenses	\$18,899	\$9,170	\$9,729	206.1%	\$79,842	\$87,299	(\$7,457)	91.5%	\$199,100
Premises and Site	\$5,317	\$7,933	(\$2,616)	67.0%	\$64,199	\$34,325	\$29,874	187.0%	\$164,100
<b>Total Expenses</b>	<b>\$331,274</b>	<b>\$368,108</b>	<b>(\$36,834)</b>	<b>90.0%</b>	<b>\$1,445,552</b>	<b>\$1,574,894</b>	<b>(\$129,342)</b>	<b>91.8%</b>	<b>\$4,221,691</b>
<b>Transfers</b>									
Transfers to Capital	\$0	\$5	(\$5)	0.0%	\$50	\$206	(\$156)	24.2%	\$1,000
Transfers to Reserves	\$208,137	\$177,807	\$30,330	117.1%	\$1,041,073	\$1,037,070	\$4,003	100.4%	\$2,564,278
Transfer from Reserves	(\$27,050)	(\$15,272)	(\$11,778)	177.1%	(\$80,417)	(\$228,327)	\$147,910	35.2%	(\$542,284)
Interfunctional Transfers	\$37,413	\$40,903	(\$3,490)	91.5%	\$392,373	\$239,085	\$153,288	164.1%	\$637,320
<b>Total Transfers</b>	<b>\$218,500</b>	<b>\$207,426</b>	<b>\$11,074</b>	<b>105.3%</b>	<b>\$1,353,079</b>	<b>\$1,034,117</b>	<b>\$318,962</b>	<b>130.8%</b>	<b>\$2,660,314</b>
<b>Total Transfers &amp; Expenses</b>	<b>\$549,774</b>	<b>\$572,674</b>	<b>(\$22,900)</b>	<b>96.0%</b>	<b>\$2,798,631</b>	<b>\$2,613,422</b>	<b>\$185,209</b>	<b>107.1%</b>	<b>\$6,882,005</b>
<b>Revenue</b>									
Grants and Donations	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0
External Revenue	(\$5,476)	(\$126,174)	\$120,698	4.3%	\$2,209,557	\$2,398,158	(\$188,601)	92.1%	\$6,882,005
Subsidies	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$6,882,005
<b>Total Revenue</b>	<b>(\$5,476)</b>	<b>(\$126,174)</b>	<b>\$120,698</b>	<b>4.3%</b>	<b>\$2,209,557</b>	<b>\$2,398,034</b>	<b>(\$188,477)</b>	<b>92.1%</b>	<b>\$0</b>
<b>Net Cost of Service</b>	<b>(\$555,250)</b>	<b>\$0</b>	<b>(\$555,250)</b>	<b>0.0%</b>	<b>(\$589,074)</b>	<b>\$0</b>	<b>(\$589,074)</b>	<b>0.0%</b>	<b>\$0</b>

## User Fee Summary

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

	May	May Budget	Variance \$	Variance %	YTD Actuals	YTD Budget	Variance \$	Variance %	Total Budget
<b>Expenses</b>									
Salaries, Wages, & Benefits	\$107,465	\$111,810	(\$4,345)	96.1%	\$420,814	\$436,087	(\$15,273)	96.5%	\$1,167,604
Administrative Expenses	\$248	\$289	(\$41)	85.9%	\$971	\$655	\$316	148.4%	\$11,000
Operating Expenses	\$5,885	\$6,087	(\$202)	96.7%	\$21,227	\$25,711	(\$4,484)	82.6%	\$91,750
Communications	\$381	\$292	\$89	130.4%	\$2,236	\$2,344	(\$108)	95.4%	\$7,695
Personnel, Training & Travel	(\$1,491)	\$7,164	(\$8,655)	-20.8%	\$20,645	\$28,860	(\$8,215)	71.5%	\$48,960
Utilities	\$757	\$997	(\$240)	75.9%	\$2,337	\$2,584	(\$247)	90.4%	\$15,955
Equipment Related	\$353	\$597	(\$244)	59.1%	\$1,871	\$2,276	(\$405)	82.2%	\$6,140
Vehicle Related	\$516	\$891	(\$375)	57.9%	\$2,209	\$3,613	(\$1,404)	61.1%	\$9,350
Purchased Services	\$675	\$23	\$652	2965.8%	\$2,769	\$7,802	(\$5,033)	35.5%	\$37,500
Financial Expenses	\$9,125	\$3,591	\$5,534	254.1%	\$14,685	\$8,255	\$6,430	177.9%	\$26,100
Premises and Site	\$3,155	\$19,636	(\$16,481)	16.1%	\$4,837	\$53,993	(\$49,156)	9.0%	\$129,625
<b>Total Expenses</b>	<b>\$127,069</b>	<b>\$145,167</b>	<b>(\$18,098)</b>	<b>87.5%</b>	<b>\$494,601</b>	<b>\$540,592</b>	<b>(\$45,991)</b>	<b>91.5%</b>	<b>\$1,551,679</b>
<b>Transfers</b>									
Transfers to Capital	\$0	\$17,650	(\$17,650)	0.0%	\$0	\$39,087	(\$39,087)	0.0%	\$45,000
Transfers to Reserves	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0
Transfer from Reserves	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	(\$53,664)
Interfunctional Transfers	\$6,818	\$19,328	(\$12,510)	35.3%	\$180,547	\$98,569	\$81,978	183.2%	\$254,135
<b>Total Transfers</b>	<b>\$6,818</b>	<b>\$8,033</b>	<b>(\$1,215)</b>	<b>84.9%</b>	<b>\$180,547</b>	<b>\$81,042</b>	<b>\$99,505</b>	<b>222.8%</b>	<b>\$245,471</b>
<b>Total Transfers &amp; Expenses</b>	<b>\$133,887</b>	<b>\$115,911</b>	<b>\$17,976</b>	<b>115.5%</b>	<b>\$675,148</b>	<b>\$618,869</b>	<b>\$56,279</b>	<b>109.1%</b>	<b>\$1,797,150</b>
<b>Revenue</b>									
Grants and Donations	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$0
External Revenue	\$268,025	\$145,414	\$122,611	184.3%	\$979,706	\$929,710	\$49,996	105.4%	\$1,797,150
Subsidies	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%	\$1,797,150
<b>Total Revenue</b>	<b>\$268,025</b>	<b>\$145,062</b>	<b>\$122,963</b>	<b>184.8%</b>	<b>\$979,706</b>	<b>\$931,217</b>	<b>\$48,489</b>	<b>105.2%</b>	<b>\$0</b>
<b>Net Cost of Service</b>	<b>\$134,138</b>	<b>\$0</b>	<b>\$134,138</b>	<b>0.0%</b>	<b>\$304,558</b>	<b>\$0</b>	<b>\$304,558</b>	<b>0.0%</b>	<b>\$0</b>