

Appendix 1
Monthly Revenue Report at May 31, 2020 (42% of time lapsed)

		2020			2019	
	Notes	Budget	Actual at May 31	Actual as a % of Budget	Budget	Actual at Dec 31
Taxation						
General Tax Levy		\$ 14,946,487	\$ 6,277,525	42 %	\$ 13,674,386	\$ 13,674,375
Payments in Lieu		300,471	126,198	42 %	300,471	300,875
Total Taxation		15,246,958	6,403,723	42 %	13,974,857	13,975,250
Finance Department						
Penalties and Interest	(1)	270,000	62,762	23 %	270,000	261,321
Supplemental Taxation Revenues	(2)	200,000	337	- %	210,000	366,800
Transfer from Building Department		79,497	33,124	42 %	77,938	77,938
Ontario Unconditional Grants	(3)	39,800	20,550	52 %	39,800	46,600
Miscellaneous	(4)	18,000	6,412	36 %	15,000	23,572
Investment Income	(5)	10,000	57,439	574 %	10,000	25,241
Total Finance Department		617,297	180,624	29 %	622,738	801,472
Clerk's Department						
Committee of Adjustment		36,500	19,220	53 %	50,000	50,528
Miscellaneous	(6)	14,250	2,330	16 %	16,750	12,946
Total Clerk's Department		50,750	21,550	42 %	66,750	63,474
Fire and By-law Services						
Fire Department Revenues		36,450	16,986	47 %	35,450	43,019
By-law and Parking Enforcement	(7)	28,138	6,847	24 %	14,300	24,012
Provincial Offences Act Revenue	(8)	25,000	12,293	49 %	10,000	44,463
Total Fire and By-law Services		89,588	36,126	40 %	59,750	111,494
Public Works						
Non-recreation Facilities and Beautification	(9)	49,000	8,427	17 %	49,000	41,282
Aggregate Resource Grant	(10)	25,000	-	- %	25,000	52,831
Transfer from Reserve - Roads	(11)	-	-	- %	-	120,766
Miscellaneous	(12)	85,500	9,884	12 %	80,500	87,515
Fonthill/Hillside Cemeteries		76,500	27,648	36 %	78,500	94,329
Total Public Works		236,000	45,959	19 %	233,000	396,723
Recreation, Culture and Wellness						
Recreation and Wellness	(13)	364,520	99,843	27 %	347,450	433,228
Special Events and Festivals	(14)	147,770	3,985	3 %	150,150	152,919
Culture and Community Enhancement	(14)	75,000	300	- %	78,500	65,258
Public Transit	(15)	274,500	54,592	20 %	211,953	208,397
MCC Facility	(16)	786,342	261,787	33 %	1,052,719	1,134,460
Total Recreation, Culture and Wellness		1,648,132	420,507	26 %	1,840,772	1,994,262
Community Planning and Development						
Building Department Revenues	(17)	600,500	144,383	24 %	500,500	713,260
Planning Fees	(18)	140,340	145,242	103 %	65,340	153,085
Total Community Planning and Development		740,840	289,625	39 %	565,840	866,345
Water and Wastewater						
Water Revenues		2,948,982	851,200	29 %	2,761,884	2,576,841
Wastewater Revenues		2,161,293	655,073	30 %	2,014,104	1,913,948
Total Water and Wastewater	(19)	5,110,275	1,506,273	29 %	4,775,988	4,490,789
GRAND TOTAL		\$ 23,739,840	\$ 8,904,387	38 %	\$ 22,139,695	\$ 22,699,809

Appendix 1

Monthly Revenue Report at May 31, 2020 (42% of time lapsed)

Explanatory Notes:

- (1) Due to the COVID-19 pandemic, Council approved the waiving of interest and penalties on taxes from April 1 to June 30, 2020.
- (2) The majority of supplemental revenue is collected June through November, and the impact of COVID-19 on supplemental revenue is uncertain at this time.

Supplementary/omitted taxes result from an addition, renovation, construction or class change that occurred on a property that was not previously recorded on the assessment roll. When supplementary/omitted assessment is added to the roll, additional property taxes can be collected for the current year, and if applicable, for any part of all of the two previous years as described in Section 34 of the Assessment Act.
- (3) OMPF payments for Q1-Q2 have been received.
- (4) Decreased fees for tax certificates.
- (5) Interest will be allocated to non-discretionary and obligatory reserves at year-end. There has been a significant decline in interest rates compared to the prior year.
- (6) Certain revenue streams, such as lottery and marriage licenses, are unpredictable in timing and it is anticipated that these revenues will be significantly impacted by COVID-19.
- (7) Provincial grant funding for cannabis legalization will be applied when eligible costs are incurred.
- (8) POA revenues, collected by the Region, received for a slight 2019 surplus distribution as well as 2020 Q1. The impact of COVID-19 on POA revenues is uncertain.
- (9) Revenue related to cost recoveries for parks occurs from spring to fall and has decreased due to the impact of COVID-19.
- (10) Aggregate resource grant received in September.
- (11) Transfer for any shortfall in the Winter Control budget will occur at year-end if required in accordance with the Reserve and Reserve Fund policy.
- (12) It is anticipated that driveway culvert fees and other miscellaneous revenues will be below budget due to COVID-19. Approximately \$47,000 of the remaining Climate Change grant funding is expected to be collected.
- (13) Recreation and wellness revenue related to camps and swim, with an approximate budget of \$192k, is collected in the summer, and is expected to be below budget due to the impact of COVID-19.
- (14) Most recreation special event activity normally occurs in Q2 and Q3. On May 4, Council determined that all festivals and events outside of the Farmer's Market will be cancelled up to September 30, 2020. Lost revenues will be approximately \$220k, but there will be some expense savings to offset. The impact of COVID-19 on any other recreation and special event activity is uncertain at this time.
- (15) Provincial gas tax funding was received in April of the prior year and the MTO Community Transportation grant was received after year-end. The impact of COVID-19 on transit operations and the resulting funding is uncertain at this time, but it is expected that any decrease in costs will be offset by decrease in grant funding.
- (16) Arena revenues are higher from approximately September to February and a significant portion of fees for the first part of the year were collected during that time, but will decrease significantly in future months due to the impact of COVID-19.
- (17) It is anticipated that building permit fees will be lower than budget due to the impact of COVID-19.
- (18) Significant subdivision fees collected early in the year; the impact of COVID-19 on fees collected for the remainder of the year is uncertain.
- (19) Water and wastewater have been billed for January to April. Consumption tends to be higher in the summer.