

Staff Report FIN2021-012 Financial Report - December 2020  
Attachment 1

|                                     |  | 2019          |  | 2020          |                  | Budget vs Actual Variance |                |                                                                                                                                                                                                                                                             |
|-------------------------------------|--|---------------|--|---------------|------------------|---------------------------|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                     |  | Actual        |  | Annual Budget | Pre-audit Actual | %                         | \$             | Comments                                                                                                                                                                                                                                                    |
| Tax-Supported:                      |  |               |  |               |                  |                           |                |                                                                                                                                                                                                                                                             |
| Revenues                            |  |               |  |               |                  |                           |                |                                                                                                                                                                                                                                                             |
| General Taxation                    |  | 6,662,674.57  |  | 7,584,704.00  | 7,584,704.00     | 100.0%                    | -              | -                                                                                                                                                                                                                                                           |
|                                     |  |               |  |               |                  |                           |                | LT Tax/Supplementals (\$96k); PILS (\$6k); Safe Restart/COVID Grant \$195k; Pen & Int \$56k; Bank Interest \$35k; Gas Tax (\$6k); County and School Board Taxes and Supplementals \$208k; Fees and Charges \$22k; Building Rentals (\$10k); Royalties \$44k |
| General Revenues                    |  | 8,054,029.30  |  | 7,077,097.00  | 7,527,657.32     | 106.4%                    | 450,560.32     | Misc Rev \$15k [Tax Registration Charges]; Contr from Res (\$19k) [Grants]                                                                                                                                                                                  |
| Administration, Finance, and Clerks |  | 58,256.67     |  | 26,900.00     | 23,407.95        | 87.0%                     | (3,492.05)     |                                                                                                                                                                                                                                                             |
| Council                             |  | -             |  | -             | -                |                           | -              | -                                                                                                                                                                                                                                                           |
| Transit                             |  | -             |  | -             | 55,100.00        |                           | 55,100.00      | Grant \$55k                                                                                                                                                                                                                                                 |
| Fire                                |  | 155,743.52    |  | 125,177.00    | 159,568.69       | 127.5%                    | 34,391.69      | Misc Call-out Rev \$33k                                                                                                                                                                                                                                     |
| Police                              |  | 9,901.45      |  | 5,600.00      | 14,953.52        | 267.0%                    | 9,353.52       | PY Surplus \$4k; Misc Rev \$4k                                                                                                                                                                                                                              |
| Conservation Authority              |  | -             |  | -             | -                |                           | -              | -                                                                                                                                                                                                                                                           |
| Building                            |  | 489,331.34    |  | 320,000.00    | 597,389.12       | 186.7%                    | 277,389.12     | Permits \$277k                                                                                                                                                                                                                                              |
| Other Protective Services           |  | 31,905.00     |  | 33,250.00     | 26,140.00        | 78.6%                     | (7,110.00)     | Canine: Tag Rev (\$3k); Kennel Rev (\$4k)                                                                                                                                                                                                                   |
| Roads                               |  | 96,486.36     |  | 55,800.00     | 98,005.69        | 175.6%                    | 42,205.69      | Gravel License Rev \$27k; Snow plowing \$8k                                                                                                                                                                                                                 |
| Solid Waste                         |  | 227,887.88    |  | 193,100.00    | 242,599.66       | 125.6%                    | 49,499.66      | Tsfr Station \$18k; Blue Cart Rev \$35k                                                                                                                                                                                                                     |
| Health Services                     |  | 31,281.44     |  | 37,000.00     | 212,946.12       | 575.5%                    | 175,946.12     | Tsfr from Res \$180k (Mt Forest Hospital Grant)                                                                                                                                                                                                             |
| Cemetery                            |  | 25,049.85     |  | 31,227.00     | 36,605.28        | 117.2%                    | 5,378.28       | Sales \$5k                                                                                                                                                                                                                                                  |
| Recreation                          |  | 412,732.69    |  | 372,205.00    | 337,953.34       | 90.8%                     | (34,251.66)    | Holstein Park (\$3k); Swinton Park (\$1k); Proton Station Park (\$1k); Hopeville Park (\$1k)                                                                                                                                                                |
|                                     |  |               |  |               |                  |                           |                | Tsfr from Fund 1 (\$4k); F Mac (\$4k); Pool (\$8k); Ball Park (\$3k); Camp/Pavillion (\$4k)                                                                                                                                                                 |
|                                     |  |               |  |               |                  |                           |                | Tsfr from Fund 1 \$36k; Auditorium (\$9k); Ice Rental (\$31k)                                                                                                                                                                                               |
| Library                             |  | 233,939.62    |  | 266,290.00    | 264,207.03       | 99.2%                     | (2,082.97)     | -                                                                                                                                                                                                                                                           |
|                                     |  |               |  |               |                  |                           |                | Op Rev (\$2k)                                                                                                                                                                                                                                               |
| Planning                            |  | 131,974.34    |  | 113,000.00    | 284,787.25       | 252.0%                    | 171,787.25     | Planning Fees (\$16k); Developer Recoveries \$188k                                                                                                                                                                                                          |
| Industrial Land                     |  | 73,207.77     |  | 1,000,000.00  | (7,000.00)       | -0.7%                     | (1,007,000.00) | Industrial Land Sales (\$1,007k)                                                                                                                                                                                                                            |
| Agriculture                         |  | 170,360.56    |  | 217,967.00    | 230,397.50       | 105.7%                    | 12,430.50      | Tile Drain Receipts \$10k                                                                                                                                                                                                                                   |
| Economic Development                |  | -             |  | -             | -                |                           | -              | -                                                                                                                                                                                                                                                           |
| Total Revenues                      |  | 16,864,762.36 |  | 17,459,317.00 | 17,689,422.47    | 101.3%                    | 230,105.47     |                                                                                                                                                                                                                                                             |

**Staff Report FIN2021-012 Financial Report - December 2020**  
**Attachment 1**

|                                               |  | 2019          | 2020          |                  | Budget vs Actual Variance |              |                                                                                                                                                                                                                                                                     |
|-----------------------------------------------|--|---------------|---------------|------------------|---------------------------|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                               |  | Actual        | Annual Budget | Pre-audit Actual | %                         | \$           | Comments                                                                                                                                                                                                                                                            |
| Tax-Supported:                                |  |               |               |                  |                           |              |                                                                                                                                                                                                                                                                     |
| Expenses                                      |  |               |               |                  |                           |              |                                                                                                                                                                                                                                                                     |
| General Taxation                              |  | -             | -             | -                |                           | -            |                                                                                                                                                                                                                                                                     |
| General Revenues                              |  | 5,500,795.56  | 5,743,101.00  | 6,510,592.86     | 113.4%                    | 767,491.86   | Contr to Res [Gas Tax] (\$6k); County and School Board \$208k; Contr to Res: Royalties \$44k; Safe Restart \$195k; Cannabis \$10k; 2020 Surplus \$316k                                                                                                              |
| Administration, Finance, and Clerks           |  | 2,655,814.81  | 1,263,302.00  | 1,170,777.27     | 92.7%                     | (92,524.73)  | Finance: Wages (\$5k); Contract Svcs \$10k; Comp Soft (\$14k); Write-offs \$28k; Donations (\$19k); Utilities (\$8k); Mun Prop (\$14k)<br>Clerks: Wages (\$41k); Legal (\$17k); Conferences & Training (\$10k)<br>Admin: Contracted Svcs \$9k; Conf & Travel (\$6k) |
| Council                                       |  | 221,192.10    | 255,070.00    | 178,325.85       | 69.9%                     | (76,744.15)  | Wages (\$38k); Legal (\$15k); Conferences (\$14k); Travel (\$8k)                                                                                                                                                                                                    |
| Transit                                       |  | 26,332.17     | 27,000.00     | 87,938.79        | 325.7%                    | 60,938.79    | SMART Levy \$6k; Grant to County \$55k                                                                                                                                                                                                                              |
| Fire                                          |  | 523,435.57    | 689,928.00    | 586,391.43       | 85.0%                     | (103,536.57) | Wages (\$119k); Truck Mtce \$8k; Hal Mtce & Util \$8k; Conferences (\$6k); Staff Train \$9k                                                                                                                                                                         |
| Police                                        |  | 1,146,640.75  | 1,177,471.00  | 1,174,351.82     | 99.7%                     | (3,119.18)   | Conferences (\$4k)                                                                                                                                                                                                                                                  |
| Conservation Authority                        |  | 107,840.00    | 112,626.00    | 112,458.19       | 99.9%                     | (167.81)     |                                                                                                                                                                                                                                                                     |
| Building                                      |  | 489,331.34    | 320,000.00    | 597,389.12       | 186.7%                    | 277,389.12   | Wages \$7k; Legal (\$18k); Conferences (\$14k); Interfunctional Trsf \$11k; Cont to Res [2020 Surplus] \$286k                                                                                                                                                       |
| Other Protective Services                     |  | 59,122.73     | 161,669.00    | 99,162.54        | 61.3%                     | (62,506.46)  | Prop Stds: Wages (\$9k); Legal (\$49k)                                                                                                                                                                                                                              |
| Roads                                         |  | 3,192,316.79  | 3,676,606.00  | 3,797,892.68     | 103.3%                    | 121,286.68   | Street lighting \$9k; Drainage \$47k; Gravel Pits (\$46k); Bridge Mtce (\$21k); Surface Mtce \$127k; Signage (\$13k); Works Depots (\$18k); Equip Mtce \$19k                                                                                                        |
| Solid Waste                                   |  | 996,997.14    | 1,039,411.00  | 1,062,092.73     | 102.2%                    | 22,681.73    | Admin (\$33k); Tsfr Station \$25k; Collection \$17k; Recycling \$10k                                                                                                                                                                                                |
| Health Services                               |  | 102,881.44    | 110,750.00    | 286,696.12       | 258.9%                    | 175,946.12   | Grant \$200k (Mt Forest Hospital); Cont to Res (Mt Forest) (\$20k)                                                                                                                                                                                                  |
| Cemetery                                      |  | 21,874.17     | 45,554.00     | 50,718.33        | 111.3%                    | 5,164.33     |                                                                                                                                                                                                                                                                     |
| Recreation                                    |  | 830,932.56    | 797,200.00    | 816,363.94       | 102.4%                    | 19,163.94    | Park \$2k; Hopeville Park (\$5k); Proton Station Park (\$1k); Lisanti Park (\$2k)                                                                                                                                                                                   |
|                                               |  |               |               |                  |                           |              | F. Mac (\$2k); Pool (\$10k); Ball Park (\$2k); Camp/Pav (\$9k); Admin \$2k                                                                                                                                                                                          |
|                                               |  |               |               |                  |                           |              | Admin (\$31k); Plant/surface \$13k; Auditorium \$19k                                                                                                                                                                                                                |
| Library                                       |  | 468,308.62    | 537,454.00    | 538,371.03       | 100.2%                    | 917.03       | Mt Forest Library \$3k                                                                                                                                                                                                                                              |
|                                               |  |               |               |                  |                           |              | (\$6k); Tsfr to Res [2020 Surplus] \$24k                                                                                                                                                                                                                            |
| Planning                                      |  | 183,266.23    | 149,874.00    | 341,088.18       | 227.6%                    | 191,214.18   | Developer Recoverable Costs \$200k                                                                                                                                                                                                                                  |
| Industrial Land                               |  | 73,207.77     | 1,025,000.00  | 31,668.07        | 3.1%                      | (993,331.93) | Contr to Ind Land Reserves (\$1,015k); Engineering \$23k                                                                                                                                                                                                            |
| Agriculture                                   |  | 163,752.62    | 232,867.00    | 221,187.15       | 95.0%                     | (11,679.85)  | Tile Drain Payments (\$14k)                                                                                                                                                                                                                                         |
| Economic Development                          |  | 100,719.99    | 94,434.00     | 25,956.37        | 27.5%                     | (68,477.63)  | Wages (\$58k); Other Expenses (\$10k)                                                                                                                                                                                                                               |
| Total Expenses                                |  | 16,864,762.36 | 17,459,317.00 | 17,689,422.47    | 101.3%                    | 230,105.47   |                                                                                                                                                                                                                                                                     |
| Prior year (Surplus) Deficit - tax supported  |  | -             | -             | -                |                           | 0.00         |                                                                                                                                                                                                                                                                     |
| Current YTD (Surplus) Deficit - tax-supported |  | -             | -             | -                |                           | 0.00         |                                                                                                                                                                                                                                                                     |
|                                               |  |               |               |                  |                           |              |                                                                                                                                                                                                                                                                     |

Staff Report FIN2021-012 Financial Report - December 2020  
**Attachment 1**

|                                                          | 2019         | 2020          |                  | Budget vs Actual Variance |            |                                                                                        |
|----------------------------------------------------------|--------------|---------------|------------------|---------------------------|------------|----------------------------------------------------------------------------------------|
|                                                          | Actual       | Annual Budget | Pre-audit Actual | %                         | \$         | Comments                                                                               |
| <b>Non-Tax-Supported:</b>                                |              |               |                  |                           |            |                                                                                        |
| <b>Revenues</b>                                          |              |               |                  |                           |            |                                                                                        |
| Sanitary Sewers                                          | 761,864.84   | 772,000.00    | 906,570.87       | 117.4%                    | 134,570.87 | Billings \$133k                                                                        |
| Water                                                    | 635,000.07   | 1,031,425.00  | 1,067,995.42     | 103.5%                    | 36,570.42  | Billings \$61k; Cont from Res [Watermains & Well D5 P&I] (\$51k); Sale of Meters \$22k |
|                                                          | 1,396,864.91 | 1,803,425.00  | 1,974,566.29     | 109.5%                    | 171,141.29 |                                                                                        |
| <b>Expenses</b>                                          |              |               |                  |                           |            |                                                                                        |
| Sanitary Sewers                                          | 761,864.84   | 772,000.00    | 906,570.87       | 117.4%                    | 134,570.87 | Lagoon (\$28k); Admin (\$13k); Contr to Res [2020 Surplus]                             |
| Water                                                    | 635,000.07   | 1,031,425.00  | 1,067,995.42     | 103.5%                    | 36,570.42  | Meters \$45k; Watermain (\$29k); Wells (\$46k); Contr to Res [2020 Surplus] \$81k      |
|                                                          | 1,396,864.91 | 1,803,425.00  | 1,974,566.29     | 109.5%                    | 171,141.29 |                                                                                        |
| <b>Current YTD (Surplus) Deficit - non-tax-supported</b> |              |               |                  |                           |            |                                                                                        |
|                                                          | -            | -             | -                | -                         | -          |                                                                                        |