



GRAND VALLEY

STAFF REPORT

To: Mayor Soloman and Members of Council
From: Steven Freitas, Director of Finance/Treasurer
Meeting Date: January 28, 2025
Report Number: 2025-011
Subject: Treasurer's Update

Recommendation

THAT Council receive the Report – Treasurer's Update for information purposes.

Executive Summary

Purpose

The purpose of this report is to present Council with information on the financial activities of the Town of Grand Valley, and procurement information to Council in accordance with Section 23.3 of By-law 2022-14.

Key Findings

Included in the body of the report.

Financial Implications

There are no financial implications to this report.

Report

Background

The accounts payable and receivable listings are provided monthly to Council. Additionally, a few other items of information have been included as updates.

Discussion

Accounts Receivables - Property Tax Arrears

The Town’s property tax Accounts Receivables Arrears are regularly monitored. Under the Ontario Municipal Act, 2001, if property taxes are two calendar years in arrears, the Town can register a Tax Arrears Certificate on title.

The following table summarizes the Town’s property tax A/R as of January 22, 2025:

Age in Years	Taxes	Interest	Total Taxes + Interest	Tax Arrears Certificates Registered
3+ (<=2022)	\$19,499	\$5,350	\$24,849	\$24,780
2 (2023)	\$141,054	\$22,487	\$163,541	\$38,606
1 (2024)	\$778,657	\$37,578	\$816,236	\$37,282
Current (2025)	\$2,779	\$0	\$2,779	\$0
Totals	\$941,989	\$65,415	\$1,007,404	\$100,668
Totals (Nov 19/24)	\$736,500	\$56,836	\$793,336	\$93,214
Change	\$205,488	\$8,580	\$214,068	\$7,454

(Note: Amounts rounded to nearest \$1)

(Note: Previous Totals (from Nov 19/24) did not include arrears from the November 21, 2024 installment)

For comparative purposes, the following table summarizes the Town’s property tax A/R (previously reported) as of November 19th, 2024:

Age in Years	Taxes	Interest	Total Taxes + Interest	Tax Arrears Certificates Registered
3+ (<=2021)	\$14	\$6	\$20	\$20
2 (2022)	\$19,484	\$4,857	\$24,341	\$24,274
1 (2023)	\$178,425	\$23,810	\$202,234	\$37,799
Current (2024)	\$538,577	\$28,164	\$566,741	\$31,121
Totals	\$736,500	\$56,836	\$793,336	\$93,214
Totals (Oct 16/24)	\$933,463	\$58,089	\$991,552	\$121,404
Change	-\$196,962	-\$1,253	-\$198,215	-\$28,190

(Note: Amounts rounded to nearest \$1)

(Note: Amounts do not include arrears from the November 21, 2024 installment)

Although the Town’s property tax A/R as of January 22, 2025, have increased from the previous report, they also reflect amounts still owing from the November 21, 2024, installment which were not outstanding as of November 19, 2024. A/R related to tax year 2023 have decreased over the reporting period.

The last column in the property tax arrears table above titled “Tax Arrears Certificates Registered” summarized the outstanding amounts per year for the following:

- five (5) properties which have Tax Arrears Certificates registered on title for which no partial payments are allowed. Under the Municipal Act, 2001, property owners will have to pay the full “cancellation price” (which includes all arrears, interest, and legal fees) to the Town for us to advise the Town’s Law firm to register a Cancellation Certificate; and
- one (1) property which has a Tax Arrears Certificate registered on title and has subsequently entered into an Extension Agreement with the Town which was passed by by-law after registration. The property owner is making payments as required under their Extension Agreement.

Accounts Receivables - General

The Town’s general Accounts Receivables are regularly monitored, and A/R recoveries that are over 90 days old are diligently investigated and followed-up on. The following summarizes the Town’s general A/R as of January 22, 2025:

Description	DATE ISSUED	TOTAL AMOUNT	CURRENT	30-60 DAYS	60-90 DAYS	OVER 90 DAYS	NOTES
Totals		\$50,976	\$5,300	\$769	\$480	\$44,427	
Totals (Nov 19/24)		\$106,780	\$22,011	\$11,158	\$550	\$73,061	
Change		-\$55,804	-\$16,711	-\$10,389	-\$70	-\$28,634	

HIGHLIGHTS:							
GRANT FROM ONTARIO	2022-12-31	\$40,000	\$0	\$0	\$0	\$40,000	2024-08-28 - Per MT - Ontario Grant for drainage. On Province's list, will Province will pay when they get the funding.
ROGERS Communications	2022-12-31	\$660	\$66	\$66	\$66	\$462	2024-08-28 - MT has reached out again to Rogers.
OTHERS		\$10,316	\$5,234	\$703	\$414	\$3,965	Ongoing payments and monitoring.

(Note: Amounts rounded to nearest \$1)

Since the last report, three significant A/Rs have been settled including: \$20,868 [OMAFRA Grant for the Schill Drainage works], \$4,400 [Rogers Communications] and \$4,185 [GVDFB MVA invoice].

Accounts Payable Payments

The following lists all Accounts Payable payments processed over \$15,000 in detail (by amount in descending order):

Invoice Listing	Month	Total # Invoices	Total Invoice Amounts
<i>(Note: Invoice amounts rounded to nearest \$1)</i>	November	179	\$786,163
	December	192	\$2,148,888

Supplier Name	Invoice Description	Invoice Date	Invoice Amount
LANDMARK MUNICIPAL SERVICES	TANK REHABILITATION 2024	2024-11-28	\$220,118
GV & DISTRICT FIRE BOARD	RADIO GRANT FUNDS INVOICE	2024-11-28	\$50,000
MINISTER OF FINANCE	NOVEMBER POLICING CONTRACT	2024-11-15	\$43,723
RLB LLP	YEAR END REPORTING 2023	2024-11-30	\$37,601
DUFFERIN WATER CO. LTD	AIR CHARGE AT MELODY/BELWOOD GENERATOR RENTAL-3 MONTHS	2024-11-19	\$28,248
ONTARIO CLEAN WATER AGENCY	NOVEMBER - OPERATION AND MAINTENANCE MONTHLY PAYMENTS	2024-11-01	\$26,180
OMERS	NOVEMBER OMERS REMITTANCE	2024-11-26	\$23,312
GRAND VALLEY LIBRARY	NOV - LIBRARY LEVY PAYMENT	2024-11-08	\$22,568
ONTARIO CLEAN WATER AGENCY	BIO SOLID TANK CLEAN OUT (INVOICE FROM 2021)	2024-11-25	\$20,616
RECEIVER GENERAL	PP2423 - CPP, EI, INCOME TAX	2024-11-15	\$17,797
DUFFERIN WATER CO. LTD	MONTHLY MAINTENANCE FEE-OCT/WELL 5 SAMPLES	2024-11-19	\$17,641
ONTARIO CLEAN WATER AGENCY	MIDGE FLY CONTROL-AQUABAC (INVOICE FROM SEPTEMBER)	2024-11-25	\$17,549
RECEIVER GENERAL	PP2424 CPP EI INCOME TAX	2024-11-26	\$17,108
ONTARIO CLEAN WATER AGENCY	EMPTY FILTER CELL/ ANTHRACITE & SAND	2024-11-21	\$16,921
GRAND VALLEY CC	NOV - LEVY PAYMENT 2024	2024-11-08	\$16,740
Sub-Total			\$576,123
Others			\$210,040
Total November			\$786,163

Supplier Name	Invoice Description	Invoice Date	Invoice Amount
COUNTY OF DUFFERIN	2024 Q4 LEVY PAYMENT	2024-12-18	\$761,134
UPPER GRAND DISTRICT SCHOOL	2024 Q4 LEVY PAYMENT	2024-12-18	\$278,315
GRAND VALLEY & DISTRICT FIRE	Q4 LEVY	2024-12-02	\$264,040
NADELEC CONTRACTING INC	BALL DIAMOND FENCE/PARKING LOT & DIAMOND LIGHTS	2024-12-03	\$177,589
2634938 ONTARIO INC	SECURITY RELEASE SPA01-2019 ATTRIDGE SP.LT 32 CON 3	2024-12-06	\$89,950
MINISTER OF FINANCE	DECEMBER POLICING SERVICES	2024-12-19	\$40,934
BARRY BRYAN ASSOCIATES	PROJECT 21171 (SERVICES FROM AUG TO NOV)	2024-12-19	\$34,847
LANDMARK MUNICIPAL SERVICES	ELEVATED TANK REHABILITATION 2024	2024-12-31	\$26,668
ONTARIO CLEAN WATER AGENCY	MONTHLY OPERATIONS AND MAINTENANCE	2024-12-01	\$26,180
OMERS	DECEMBER OMERS REMITTANCE	2024-12-31	\$23,880
GRAND VALLEY LIBRARY	DECEMBER LEVY PAYMENT	2024-12-18	\$22,568
DUFFERIN-PEEL CATHOLIC DISTRICT	2024 Q4 LEVY PAYMENT	2024-12-18	\$21,743
DUFFERIN WATER CO. LTD	NOVEMBER MONTHLY MAINTENANCE	2024-12-30	\$20,720
RECEIVER GENERAL	PP2426 CPP EI INCOME TAX	2024-12-31	\$19,588
ONTARIO CLEAN WATER AGENCY	REPAIR BIOSOLIDS MIXING PUMP #2	2024-12-20	\$17,233
ESCRIBE SOFTWARE LTD.	TRANSPARENCY BUNDLE/CAPTIONING PLUS	2024-12-01	\$17,164
GRAND VALLEY COMMUNITY	DECEMBER LEVY PAYMENT	2024-12-18	\$16,740
GRAND VALLEY DISTRICT MEDICAL	Q4 LEVY	2024-12-02	\$16,588
SUNLIFE FINANCIAL	DECEMBER 2024 BENEFITS	2024-12-01	\$15,354
RECEIVER GENERAL	PP2425 CPP EI INCOME TAX	2024-12-10	\$15,257
MCI AUTOMATION CONTROLS	COOPER ST PHONE DIALER AND COMPUTER REPLACEMENT	2024-12-29	\$15,089
Sub-Total			\$1,921,584
Others			\$227,304
Total December			\$2,148,888

Revenue Receipts

The following outlines significant revenue receipts deposited to the Town’s Operating Bank Account from November 1, 2024, to January 22, 2025:

Description	November 2024	December 2024	January 2025	Total
Property Taxes	\$679,178	\$180,116	\$41,869	\$901,162
OMAF, OMPF, OCIF, Orv Hydro Water/Dividend Pmts	\$38,683			\$38,683
GVWF Amenities Payment				\$0
Gas Tax				\$0
Other Revenue Receipts	\$141,089	\$33,286	\$65,169	\$239,545
Total	\$858,951	\$213,402	\$107,038	\$1,179,390

(Note: Amounts rounded to nearest \$1)

2025 Interim Property Tax Bill & Pre-Authorized Tax Payment (PAP) Program

2025 Interim Property Tax Bills were generated on January 16th and mailed out, with the first tax installment being due February 11, 2025. This was consistent with Section 343 (1) of the Municipal Act 2001, where tax bills must be sent to every taxpayer at least 21 days before taxes are due.

In total, there were 1,910 tax bills issued. I would like to offer my sincere appreciation to all staff who helped with communicating changes to the PAP program and installment dates, and with stuffing the bills in envelopes for mailing, a great team effort!

Communications Plan for 2025 PAP Plan & 2025 Installment Changes

The communications plan had a multi pronged approach to ensure that taxpayers were informed of changes. Communication was done as follows:

- Via newspaper - in two separate January editions of the Orangeville Citizen and the Wellington Advisor.
- On the Town’s website & social media channels.
- For properties on the 12-installment PAP program emails were sent to them in late December 2024 and in early January 2025. Where email was not an option, phone calls were made (in some cases voicemail messages were left). Where email or phone was not an option, a letter was sent in the mail.
 - For the properties that did not respond, a notice was included along with the 2025 Interim Tax Bill that was mailed, advising they had been reverted back to the four (4) installment system.
- Changes were identified in the Community Newsletter included with the 2025 Interim Tax Bills that were mailed.

In total, there were 225 participants in the 12-Installment Pre-Authorized Tax Payment (PAP) Plan that were directly impacted as the 12-Installment option was not being offered in 2025. The following was done to have these participants enroll in approved plans for 2025:

- Participants were contacted by email or phone and asked to choose one of the approved PAP payment plans for 2025. Responses were requested to be received no later than January 15, 2025.
- In total, 204 (or 91%) responses were successfully received by end of business day January 16, 2025. These participants were enrolled in one of the approved 2025 PAP plans at the time of billing the 2025 Interim Tax Bill.
- The remaining participants had their PAP agreements terminated, and notices were sent with their 2025 Interim Property Tax Bills indicating they had been reverted back to the four (4) installment system.
- At the time of authoring this report, 282 properties are enrolled in PAP for 2025, of which 207 are on the new 10-installment plan and 75 are on the 4-installment plan.
- New applications continue to be received, and every effort is being made to enroll qualified properties on an approved 2025 PAP plan in time to have funds withdrawn from their bank accounts for the February 11th PAP installment.

Accounts Payable Listings

Attachment 1 – Accounts Payable Listing for the Town of Grand Valley for the periods of November & December 2024.

Attachment 2 – Accounts Payable Listing for the Grand Valley and District Community Centre for the period of December 2024.

Procurement Update

Attachment 3 – Procurements for the period November & December 2024 and January 2025, is submitted to Council in accordance with section 23.3 of By-law 2022-14:

23.3. Information Report to Council

For information purposes, the Treasurer shall submit a monthly status report to Council on all contract awards, contract extensions and contract amendments, valued at \$25,000 or higher that were undertaken since the previous report.

Financial Impact

There is no financial impact.

Consultations

Meghan Townsend, Chief Administrative Officer/Clerk
Helena Snider, Administration/Accounting Assistant

Attachments

Attachment 1 – Accounts Payable – Town of Grand Valley
Attachment 2 – Accounts Payable – Grand Valley and District Community Centre
Attachment 3 – Monthly Procurement Update Report – Town of Grand Valley

This report was submitted by

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This report was approved by

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