

Appendix 1
Monthly Revenue Report at August 31, 2020 (67% of time lapsed)

		2020			2019	
	Notes	Budget	Actual at Aug 31	Actual as a % of Budget	Budget	Actual at Dec 31
Taxation						
General Tax Levy		\$ 14,946,487	\$ 10,014,152	67 %	\$ 13,674,386	\$ 13,674,375
Payments in Lieu		300,471	202,419	67 %	300,471	300,875
Total Taxation		15,246,958	10,216,571	67 %	13,974,857	13,975,250
Finance Department						
Penalties and Interest	(1)	270,000	127,359	47 %	270,000	261,321
Supplemental Taxation Revenues	(2)	200,000	168,808	84 %	210,000	366,800
Transfer from Building Department		79,497	52,998	67 %	77,938	77,938
Ontario Unconditional Grants	(3)	39,800	30,825	77 %	39,800	46,600
Miscellaneous		18,000	12,609	70 %	15,000	23,572
Investment Income	(4)	10,000	65,697	657 %	10,000	25,241
Safe Restart COVID-19 Funding	(5)	-	148,588	- %	-	-
Total Finance Department		617,297	606,884	98 %	622,738	801,472
Clerk's Department						
Committee of Adjustment		36,500	32,207	88 %	50,000	50,528
Miscellaneous	(6)	14,250	6,689	47 %	16,750	12,946
Total Clerk's Department		50,750	38,896	77 %	66,750	63,474
Fire and By-law Services						
Fire Department Revenues		36,450	28,604	78 %	35,450	43,019
By-law and Parking Enforcement	(7)	28,138	25,121	89 %	14,300	24,012
Provincial Offences Act Revenue	(8)	25,000	20,794	83 %	10,000	44,463
Total Fire and By-law Services		89,588	74,519	83 %	59,750	111,494
Public Works						
Non-recreation Facilities and Beautification	(9)	49,000	11,617	24 %	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	13,933	16 %	80,500	87,515
Fonthill/Hillside Cemeteries		76,500	60,268	79 %	78,500	94,329
Total Public Works		236,000	85,818	36 %	233,000	396,723
Recreation, Culture and Wellness						
Recreation and Wellness	(13)	364,520	185,426	51 %	347,450	433,228
Special Events and Festivals	(14)	147,770	15,950	11 %	150,150	152,919
Culture and Community Enhancement	(14)	75,000	300	- %	78,500	65,258
Public Transit	(15)	274,500	195,643	71 %	211,953	208,397
MCC Facility	(16)	786,342	457,346	58 %	1,052,719	1,134,460
Total Recreation, Culture and Wellness		1,648,132	854,665	52 %	1,840,772	1,994,262
Community Planning and Development						
Building Department Revenues	(17)	600,500	284,946	47 %	500,500	713,260
Planning Fees	(18)	140,340	178,620	127 %	65,340	153,085
Total Community Planning and Development		740,840	463,566	63 %	565,840	866,345
Water and Wastewater						
Water Revenues		2,948,982	2,083,953	71 %	2,761,884	2,576,841
Wastewater Revenues		2,161,293	1,562,909	72 %	2,014,104	1,913,948
Total Water and Wastewater	(19)	5,110,275	3,646,862	71 %	4,775,988	4,490,789
GRAND TOTAL		\$ 23,739,840	\$ 15,987,781	67 %	\$ 22,139,695	\$ 22,699,809

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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-Q3 have been received.
- (4) 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.
- (5) In August, the Federal and Provincial Governments announced that under the Safe Restart Agreement, municipalities would receive emergency assistance toward financial pressures resulting from COVID-19. It was announced that under Phase 1 of the program, the Town of Pelham would receive \$428,500 to support its operating costs and pressures based on a per household allocation, as well as \$18,334 in funding toward to financial pressures in transit. Safe Restart funds receivable have been presented in this report up to the amount of direct COVID-19 expenditures spent, as the remaining funding will be needed to offset expenditures for the remainder of the year. The Town intends to apply for Phase 2 funding, which applies to municipalities whose financial pressures in 2020 exceed the Phase 1 funding.
- (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 has been applied against eligible costs. Increased parking fines as well as increased administration and inspection fees related to property standards.
- (8) POA revenues, collected by the Region, received for a slight 2019 surplus distribution as well as 2020 Q1-Q2. The impact of COVID-19 on POA revenues is uncertain.
- (9) Revenue is primarily related to cost recoveries for parks from spring to fall and has decreased due to the impact of COVID-19. Hall rental revenue has also decreased.
- (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 \$37,000 of the remaining Climate Change grant funding is expected to be collected.

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Explanatory Notes Continued:

- (13) Recreation and wellness revenue related to camps and swim, with an approximate budget of \$192,000, is collected in the summer, and is expected to be approximately 50% 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 \$220,000, 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 August. Consumption tends to be higher in the summer.