

Appendix 1

Monthly Revenue Report at September 30, 2020 (75% of time lapsed)

	Notes	2020			2019	
		Budget	Actual at Sep 30	Actual as a % of Budget	Budget	Actual at Dec 31
Taxation						
General Tax Levy		\$ 14,946,487	\$ 11,209,865	75 %	\$ 13,674,386	\$ 13,674,375
Payments in Lieu		300,471	226,589	75 %	300,471	300,875
Total Taxation		15,246,958	11,436,454	75 %	13,974,857	13,975,250
Finance Department						
Penalties and Interest	(1)	270,000	152,289	56 %	270,000	261,321
Supplemental Taxation Revenues	(2)	200,000	169,703	85 %	210,000	366,800
Transfer from Building Department		79,497	59,623	75 %	77,938	77,938
Ontario Unconditional Grants		39,800	30,825	77 %	39,800	46,600
Miscellaneous		18,000	15,396	86 %	15,000	23,572
Investment Income	(3)	10,000	20,455	205 %	10,000	25,241
Safe Restart COVID-19 Funding	(4)	-	159,016	- %	-	-
Total Finance Department		617,297	607,307	98 %	622,738	801,472
Clerk's Department						
Committee of Adjustment		36,500	32,207	88 %	50,000	50,528
Miscellaneous	(5)	14,250	7,548	53 %	16,750	12,946
Total Clerk's Department		50,750	39,755	78 %	66,750	63,474
Fire and By-law Services						
Fire Department Revenues		36,450	28,694	79 %	35,450	43,019
By-law and Parking Enforcement	(6)	28,138	26,401	94 %	14,300	24,012
Provincial Offences Act Revenue	(7)	25,000	20,794	83 %	10,000	44,463
Total Fire and By-law Services		89,588	75,889	85 %	59,750	111,494
Public Works						
Non-recreation Facilities and Beautification	(8)	49,000	14,743	30 %	49,000	41,282
Aggregate Resource Grant	(9)	25,000	48,836	195 %	25,000	52,831
Transfer from Reserve - Roads	(10)	-	-	- %	-	120,766
Miscellaneous	(11)	85,500	43,418	51 %	80,500	87,515
Fonthill/Hillside Cemeteries		76,500	83,115	109 %	78,500	94,329
Total Public Works		236,000	190,112	81 %	233,000	396,723
Recreation, Culture and Wellness						
Recreation and Wellness	(12)	364,520	190,810	52 %	347,450	433,228
Special Events and Festivals	(13)	147,770	15,950	11 %	150,150	152,919
Culture and Community Enhancement	(13)	75,000	1,671	2 %	78,500	65,258
Public Transit		274,500	209,252	76 %	211,953	208,397
MCC Facility	(14)	786,342	529,245	67 %	1,052,719	1,134,460
Total Recreation, Culture and Wellness		1,648,132	946,928	57 %	1,840,772	1,994,262
Community Planning and Development						
Building Department Revenues	(15)	600,500	364,257	61 %	500,500	713,260
Planning Fees	(16)	140,340	208,000	148 %	65,340	153,085
Municipal Drainage		-	7,525	- %	-	-
Total Community Planning and Development		740,840	579,782	78 %	565,840	866,345
Water and Wastewater						
Water Revenues		2,948,982	2,131,414	72 %	2,761,884	2,576,841
Wastewater Revenues		2,161,293	1,571,852	73 %	2,014,104	1,913,948
Total Water and Wastewater	(17)	5,110,275	3,703,266	72 %	4,775,988	4,490,789
GRAND TOTAL		\$ 23,739,840	\$ 17,579,493	74 %	\$ 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) Interest will be allocated to non-discretionary and obligatory reserves at year-end, and an estimate of the portion related to Q1-Q3 has been adjusted. There has been a significant decline in interest rates compared to the prior year.
- (4) 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.
- (5) 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.
- (6) 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.
- (7) 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.
- (8) 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.
- (9) Aggregate resource grant received in September and exceeded budget for the year.
- (10) 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.
- (11) It is anticipated that driveway culvert fees and other miscellaneous revenues will be below budget due to COVID-19. Approximately \$9,800 of the remaining Climate Change grant funding is expected to be collected.

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Explanatory Notes Continued:

- (12) Recreation and wellness revenue related to camps and swim, with an approximate budget of \$192,000, is collected in the summer, and is approximately 50% below budget due to the impact of COVID-19.
- (13) 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 \$205,000, 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.
- (14) Arena revenues are normally 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 decreased significantly due to the impact of COVID-19. There has been an improvement with the reopening of the facility and both ice pads during the summer.
- (15) It is anticipated that building permit fees will be lower than budget due to the impact of COVID-19.
- (16) Significant subdivision fees collected early in the year; continued growth within the Town has resulted in revenues which have exceeded budget for the year.
- (17) Water and wastewater have been billed for January to August. Consumption tends to be higher in the summer.