

Appendix 1

Monthly Revenue Report at December 31, 2020 (100% of time lapsed)

		2020			2019	
	Notes	Budget	Actual at Dec 31	Actual as a % of Budget	Budget	Actual at Dec 31
Taxation						
General Tax Levy		\$ 14,946,487	\$ 14,946,495	100 %	\$ 13,674,386	\$ 13,674,375
Payments in Lieu		300,471	302,118	101 %	300,471	300,875
Total Taxation		15,246,958	15,248,613	100 %	13,974,857	13,975,250
Finance Department						
Penalties and Interest	(1)	270,000	231,419	86 %	270,000	261,321
Supplemental Taxation Revenues	(2)	200,000	476,022	238 %	210,000	366,800
Transfer from Building Department		79,497	79,497	100 %	77,938	77,938
Ontario Unconditional Grants		39,800	41,100	103 %	39,800	46,600
Miscellaneous	(3)	18,000	22,450	125 %	15,000	23,572
Investment Income	(4)	10,000	26,251	263 %	10,000	25,241
Safe Restart COVID-19 Funding	(5)	-	1,480,702	- %	-	-
Total Finance Department		617,297	2,357,441	382 %	622,738	801,472
Clerk's Department						
Committee of Adjustment	(6)	36,500	68,698	188 %	50,000	50,528
Miscellaneous	(7)	14,250	10,929	77 %	16,750	12,946
Total Clerk's Department		50,750	79,627	157 %	66,750	63,474
Fire and By-law Services						
Fire Department Revenues		36,450	37,541	103 %	35,450	43,019
By-law and Parking Enforcement	(8)	28,138	35,025	124 %	14,300	24,012
Provincial Offences Act Revenue	(9)	25,000	16,570	66 %	10,000	44,463
Total Fire and By-law Services		89,588	89,136	99 %	59,750	111,494
Public Works						
Non-recreation Facilities and Beautification	(10)	49,000	11,764	24 %	49,000	41,282
Aggregate Resource Grant	(11)	25,000	48,836	195 %	25,000	52,831
Transfer from Reserve - Roads	(12)	-	-	- %	-	120,766
Miscellaneous	(13)	85,500	94,403	110 %	80,500	87,515
Fonthill/Hillside Cemeteries		76,500	115,009	150 %	78,500	94,329
Total Public Works		236,000	270,012	114 %	233,000	396,723
Recreation, Culture and Wellness						
Recreation and Wellness	(14)	364,520	229,395	63 %	347,450	433,228
Special Events and Festivals	(15)	147,770	15,990	11 %	150,150	152,919
Culture and Community Enhancement	(15)	75,000	2,121	3 %	78,500	65,258
Public Transit	(16)	274,500	253,215	92 %	211,953	208,397
MCC Facility	(17)	786,342	768,595	98 %	1,052,719	1,134,460
Total Recreation, Culture and Wellness		1,648,132	1,269,316	77 %	1,840,772	1,994,262
Community Planning and Development						
Building Department Revenues		600,500	621,698	104 %	500,500	713,260
Planning Fees	(18)	140,340	238,148	170 %	65,340	153,085
Municipal Drainage		-	23,889	- %	-	-
Total Community Planning and Development		740,840	883,735	119 %	565,840	866,345
Water and Wastewater						
Water Revenues		2,948,982	3,166,304	107 %	2,761,884	2,576,841
Wastewater Revenues		2,161,293	2,310,079	107 %	2,014,104	1,913,948
Total Water and Wastewater	(19)	5,110,275	5,476,383	107 %	4,775,988	4,490,789
GRAND TOTAL		\$ 23,739,840	\$ 25,674,263	108 %	\$ 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 exceeded budget for 2020.
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) Fees for tax certificates exceeded budget for the year.
- (4) Interest has been allocated to non-discretionary and obligatory reserves at year-end, and there is a corresponding transfer to reserve on the expenditure report. 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 received \$428,500 to support its operating costs and pressures based on a per household allocation, as well as \$18,334 in funding toward financial pressures in transit. The Town applied for Phase 2 funding, which applied to municipalities whose financial pressures in 2020 exceeded the Phase 1 funding, and received an additional \$1,298,000 of which \$86,000 was designated for 2021. Of the total \$1,640,500 received for 2020 (excluding transit funding), \$30,070 was allocated to the library, \$129,728 to rate-supported budgets, and \$1,480,702 remained for Town operating pressures. Total tax levy-supported operating pressures at year-end included \$386,803 of directly tracked costs and another \$558,640 in lost revenues and other operating expenditures, leaving \$535,259 in funding which has been transferred to the working funds reserve and must be used to offset COVID-19 operating pressures in 2021.
- (6) Committee of Adjustment revenue fluctuates from year to year depending on applications received.
- (7) Certain revenue streams, such as lottery and marriage licenses, are unpredictable in timing and were significantly impacted by COVID-19.
- (8) 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.
- (9) POA revenues, collected by the Region, was lower than budget for 2020 and was impacted by COVID-19.
- (10) Revenue is primarily related to cost recoveries for parks from spring to fall as well as hall rental revenue, and was below budget due to the impact of COVID-19.
- (11) Aggregate resource grant received in September and exceeded budget for the year; transferred to Roads Reserve as it is intended to contribute toward road maintenance costs.
- (12) 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.
- (13) Climate Change grant funding slightly below budget and partially offset by wage savings, and driveway culvert fees below budget due to COVID-19. Revenue in excess of budget relates to developer contributions toward road signage.

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Explanatory Notes Continued:

- (14) Recreation and wellness revenue related to camps and swim, with an approximate budget of \$192,000, is collected primarily in the summer, and was approximately 37% below budget due to the impact of COVID-19.
- (15) 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. Events were modified and/or held virtually where possible for the remainder of the year but revenues were minimal. Lost revenues were approximately \$205,000, but there were some expense savings to offset.
- (16) The Region contribution as well as revenues and sponsorships were below budget due to the impact of COVID-19 but were largely offset by provincial grant funding which exceeded budget.
- (17) 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. Apart from the pandemic, revenue was expected to exceed budget for the year. There was an improvement with the reopening of the facility and both ice pads during the summer and by year-end, revenue was 98% of budget.
- (18) Significant subdivision fees collected early in the year; continued growth within the Town resulted in revenues which have exceeded budget for the year and were transferred to the planning reserve to be applied to future growth-related costs.
- (19) Water and wastewater consumption was high in the summer due to weather conditions; approximately \$130,000 in Safe Restart Phase 2 funding applied due to waived penalties and interest due to COVID-19 as well as increased costs.