

Appendix 1  
Monthly Revenue Report at March 31, 2021 (25% of time lapsed)

		2021			2020	
	Notes	Budget	Actual at Mar 31	Actual as a % of Budget	Budget	Actual at Dec 31
<b>Taxation</b>						
General Tax Levy		\$ 15,678,871	\$ 3,919,718	25 %	\$ 14,946,487	\$ 14,946,495
Payments in Lieu		300,471	75,118	25 %	300,471	302,118
<b>Total Taxation</b>	(1)	15,979,342	3,994,836	25 %	15,246,958	15,248,613
<b>Finance Department</b>						
Penalties and Interest		270,000	66,641	25 %	270,000	231,419
Supplemental Taxation Revenues	(2)	175,000	115	- %	200,000	476,022
Transfer from Building Department		81,087	20,272	25 %	79,497	79,497
Ontario Unconditional Grants	(3)	114,800	10,225	9 %	39,800	41,100
Miscellaneous		18,000	4,727	26 %	18,000	22,450
Investment Income	(4)	10,000	18,587	186 %	10,000	26,251
Safe Restart COVID-19 Funding	(5)	602,350	364,181	60 %	-	1,480,702
<b>Total Finance Department</b>		1,271,237	484,748	38 %	617,297	2,357,441
<b>Clerk's Department</b>						
Committee of Adjustment	(6)	36,500	19,944	55 %	36,500	68,698
Miscellaneous	(7)	14,250	2,465	17 %	14,250	10,929
<b>Total Clerk's Department</b>		50,750	22,409	44 %	50,750	79,627
<b>Fire and By-law Services</b>						
Fire Department Revenues	(8)	40,786	14,175	35 %	36,450	37,541
By-law and Parking Enforcement	(9)	26,800	9,947	37 %	28,138	35,025
Provincial Offences Act Revenue	(10)	25,000	-	- %	25,000	16,570
<b>Total Fire and By-law Services</b>		92,586	24,122	26 %	89,588	89,136
<b>Public Works</b>						
Non-recreation Facilities and Beautification	(11)	20,000	-	- %	49,000	11,764
Aggregate Resource Grant	(12)	40,000	-	- %	25,000	48,836
Miscellaneous	(13)	77,400	6,066	8 %	85,500	94,403
Fonthill/Hillside Cemeteries		76,500	19,943	26 %	76,500	115,009
<b>Total Public Works</b>		213,900	26,009	12 %	236,000	270,012
<b>Recreation, Culture and Wellness</b>						
Recreation and Wellness	(14)	195,100	25,159	13 %	364,520	229,395
Special Events and Festivals	(15)	147,770	7,000	5 %	147,770	15,990
Culture and Community Enhancement	(15)	75,000	-	- %	75,000	2,121
Public Transit	(16)	120,000	50,000	42 %	274,500	253,215
MCC Facility	(17)	420,000	49,667	12 %	786,342	768,595
<b>Total Recreation, Culture and Wellness</b>		957,870	131,826	14 %	1,648,132	1,269,316
<b>Community Planning and Development</b>						
Building Department Revenues		650,500	231,224	36 %	600,500	621,698
Planning Fees		160,340	46,551	29 %	140,340	238,148
Municipal Drainage		-	-	- %	-	23,889
<b>Total Community Planning and Development</b>		810,840	277,775	34 %	740,840	883,735
<b>Water and Wastewater</b>						
Water Revenues		3,290,641	480,728	15 %	2,948,982	3,166,304
Wastewater Revenues		2,487,167	356,262	14 %	2,161,293	2,310,079
<b>Total Water and Wastewater</b>	(18)	5,777,808	836,990	14 %	5,110,275	5,476,383
<b>GRAND TOTAL</b>		\$ 25,154,333	\$ 5,798,715	23 %	\$ 23,739,840	\$ 25,674,263

## Appendix 1

### Monthly Revenue Report at March 31, 2021 (25% of time lapsed)

#### Explanatory Notes:

- (1) Taxation revenue based on budget, final tax bills will be sent out in June.
- (2) The majority of supplemental revenue is collected June through November.

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 payment for Q1 has been received; grant funding is expected for the Asset Management Analyst position.
- (4) Interest will be allocated to non-discretionary and obligatory reserves at year-end.
- (5) The Town carried forward \$621,259 in Phase 2 COVID-19 funding which must be used to offset COVID-19 operating pressures in 2021. In addition, \$347,890 in 2021 COVID-19 Recovery Funding was announced this year. Therefore total funding anticipated to offset COVID-19 operating pressures for 2021 is \$969,149. To date, revenue has been recognized to an amount equivalent to the direct costs being tracked, as well as lost revenues at the MCC. Revenue will be recognized to offset other COVID-19 operating pressures as the year progresses and the impact of COVID-19 is evaluated by the Treasurer.
- (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 are expected to be impacted by COVID-19.
- (8) Grant of \$6,000 received for purchase of equipment which will have an offsetting expenditure later in the year.
- (9) Significant increase in pool permits.
- (10) POA revenues are collected by the Region, and none have been received to date.
- (11) Revenue is primarily related to cost recoveries for parks from spring to fall as well as Old Pelham Town Hall rental revenue, and none has been received during closures due to COVID-19.
- (12) Aggregate resource grant is received in September.
- (13) Climate Change grant funding for Q1 not yet received.
- (14) Recreation and wellness revenue related to camps and swim primarily occurs in Q3.
- (15) Most recreation special event activity normally occurs in Q2 and Q3. Due to COVID-19 some events, including Summerfest and Supper Market, have been cancelled, while others will be modified and/or held virtually. Lost revenues are anticipated but there will be some expenditure savings to help offset.
- (16) MTO Community Transportation grant received for Q1 and Q2.
- (17) Decreased MCC facility revenues due to COVID-19 closures.
- (18) Water and wastewater have been billed for January and February. Consumption tends to be higher in the summer.