

Appendix 1
Monthly Revenue Report at April 30, 2021 (33% of time lapsed)

		2021			2020	
	Notes	Budget	Actual at Apr 30	Actual as a % of Budget	Budget	Actual at Dec 31
Taxation						
General Tax Levy		\$ 15,678,870	\$ 5,174,027	33 %	\$ 14,946,487	\$ 14,946,495
Payments in Lieu		300,471	99,155	33 %	300,471	302,118
Total Taxation	(1)	15,979,341	5,273,182	33 %	15,246,958	15,248,613
Finance Department						
Penalties and Interest		270,000	86,916	32 %	270,000	231,419
Supplemental Taxation Revenues	(2)	175,000	115	- %	200,000	476,022
Transfer from Building Department		81,087	27,029	33 %	79,497	79,497
Ontario Unconditional Grants	(3)	114,800	20,450	18 %	39,800	41,100
Miscellaneous		18,000	6,408	36 %	18,000	22,450
Investment Income	(4)	10,000	33,689	337 %	10,000	26,251
Safe Restart COVID-19 Funding	(5)	602,350	466,747	77 %	-	1,480,702
Total Finance Department		1,271,237	641,354	50 %	617,297	2,357,441
Clerk's Department						
Committee of Adjustment	(6)	36,500	31,145	85 %	36,500	68,698
Miscellaneous		14,250	2,845	20 %	14,250	10,929
Total Clerk's Department		50,750	33,990	67 %	50,750	79,627
Fire and By-law Services						
Fire Department Revenues	(7)	40,786	30,401	75 %	36,450	37,541
By-law and Parking Enforcement		26,800	13,360	50 %	28,138	35,025
Provincial Offences Act Revenue	(8)	25,000	-	- %	25,000	16,570
Total Fire and By-law Services		92,586	43,761	47 %	89,588	89,136
Public Works						
Non-recreation Facilities and Beautification	(9)	20,000	-	- %	49,000	11,764
Aggregate Resource Grant	(10)	40,000	-	- %	25,000	48,836
Miscellaneous	(11)	77,400	11,027	14 %	85,500	94,403
Fonthill/Hillside Cemeteries		76,500	22,577	30 %	76,500	115,009
Total Public Works		213,900	33,604	16 %	236,000	270,012
Recreation, Culture and Wellness						
Recreation and Wellness	(12)	195,100	35,938	18 %	364,520	229,395
Special Events and Festivals	(13)	147,770	17,900	12 %	147,770	15,990
Culture and Community Enhancement	(13)	75,000	-	- %	75,000	2,121
Public Transit	(14)	120,000	50,000	42 %	274,500	253,215
MCC Facility	(15)	420,000	47,904	11 %	786,342	768,595
Total Recreation, Culture and Wellness		957,870	151,742	16 %	1,648,132	1,269,316
Community Planning and Development						
Building Department Revenues	(16)	650,500	366,640	56 %	600,500	621,698
Planning Fees		160,340	52,364	33 %	140,340	238,148
Municipal Drainage		-	-	- %	-	23,889
Total Community Planning and Development		810,840	419,004	52 %	740,840	883,735
Water and Wastewater						
Water Revenues		3,290,641	965,550	29 %	2,948,982	3,166,304
Wastewater Revenues		2,487,167	735,262	30 %	2,161,293	2,310,079
Total Water and Wastewater	(17)	5,777,808	1,700,812	29 %	5,110,275	5,476,383
GRAND TOTAL		\$ 25,154,332	\$ 8,297,449	33 %	\$ 23,739,840	\$ 25,674,263

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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 payments for Q1-Q2 have 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) Grants of \$6,000 received for purchase of equipment and \$8,800 for safety training, which will have offsetting expenditures later in the year.
- (8) POA revenues are collected by the Region, and none have been received to date.
- (9) 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.
- (10) Aggregate resource grant is received in September.
- (11) Climate Change grant funding for Q1 not yet received.
- (12) Recreation and wellness revenue related to camps and swim primarily occurs in Q3.
- (13) 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.
- (14) MTO Community Transportation grant received for Q1 and Q2.
- (15) Decreased MCC facility revenues due to COVID-19 closures.
- (16) Increased building permit fees due to growth within the Town. Building department revenues in excess of expenditures will be transferred to its reserve.
- (17) Water and wastewater have been billed for January to April. Consumption tends to be higher in the summer.