

Appendix 1  
Monthly Revenue Report at May 31, 2021 (42% of time lapsed)

		2021			2020	
	Notes	Budget	Actual at May 31	Actual as a % of Budget	Budget	Actual at Dec 31
<b>Taxation</b>						
General Tax Levy		\$ 15,678,870	\$ 6,585,125	42 %	\$ 14,946,487	\$ 14,946,495
Payments in Lieu		300,471	126,198	42 %	300,471	302,118
<b>Total Taxation</b>	(1)	15,979,341	6,711,323	42 %	15,246,958	15,248,613
<b>Finance Department</b>						
Penalties and Interest		270,000	116,273	43 %	270,000	231,419
Supplemental Taxation Revenues	(2)	175,000	217	- %	200,000	476,022
Transfer from Building Department		81,087	33,786	42 %	79,497	79,497
Ontario Unconditional Grants	(3)	114,800	20,450	18 %	39,800	41,100
Miscellaneous		18,000	8,879	49 %	18,000	22,450
Investment Income	(4)	10,000	44,043	440 %	10,000	26,251
Safe Restart COVID-19 Funding	(5)	602,350	545,125	90 %	-	1,480,702
<b>Total Finance Department</b>		1,271,237	768,773	60 %	617,297	2,357,441
<b>Clerk's Department</b>						
Committee of Adjustment	(6)	36,500	43,621	120 %	36,500	68,698
Miscellaneous		14,250	4,248	30 %	14,250	10,929
<b>Total Clerk's Department</b>		50,750	47,869	94 %	50,750	79,627
<b>Fire and By-law Services</b>						
Fire Department Revenues	(7)	40,786	31,621	78 %	36,450	37,541
By-law and Parking Enforcement		26,800	16,267	61 %	28,138	35,025
Provincial Offences Act Revenue	(8)	25,000	6,852	27 %	25,000	16,570
<b>Total Fire and By-law Services</b>		92,586	54,740	59 %	89,588	89,136
<b>Public Works</b>						
Non-recreation Facilities and Beautification	(9)	20,000	66	- %	49,000	11,764
Aggregate Resource Grant	(10)	40,000	-	- %	25,000	48,836
Miscellaneous	(11)	77,400	14,951	19 %	85,500	94,403
Fonthill/Hillside Cemeteries		76,500	37,673	49 %	76,500	115,009
<b>Total Public Works</b>		213,900	52,690	25 %	236,000	270,012
<b>Recreation, Culture and Wellness</b>						
Recreation and Wellness	(12)	195,100	36,203	19 %	364,520	229,395
Special Events and Festivals	(13)	147,770	22,550	15 %	147,770	15,990
Culture and Community Enhancement	(13)	75,000	11,400	15 %	75,000	2,121
Public Transit	(14)	120,000	50,000	42 %	274,500	253,215
MCC Facility	(15)	420,000	48,628	12 %	786,342	768,595
<b>Total Recreation, Culture and Wellness</b>		957,870	168,781	18 %	1,648,132	1,269,316
<b>Community Planning and Development</b>						
Building Department Revenues	(16)	650,500	458,528	70 %	600,500	621,698
Planning Fees		160,340	66,212	41 %	140,340	238,148
Municipal Drainage		-	-	- %	-	23,889
<b>Total Community Planning and Development</b>		810,840	524,740	65 %	740,840	883,735
<b>Water and Wastewater</b>						
Water Revenues		3,290,641	994,921	30 %	2,948,982	3,166,304
Wastewater Revenues		2,487,167	736,443	30 %	2,161,293	2,310,079
<b>Total Water and Wastewater</b>	(17)	5,777,808	1,731,364	30 %	5,110,275	5,476,383
<b>GRAND TOTAL</b>		\$ 25,154,332	\$ 10,060,280	40 %	\$ 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 have been received for Q1.
- (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.