

Appendix 1
Monthly Revenue Report at June 30, 2021 (50% of time lapsed)

		2021			2020	
	Notes	Budget	Actual at Jun 30	Actual as a % of Budget	Budget	Actual at Dec 31
Taxation						
General Tax Levy		\$ 15,678,870	\$ 7,839,442	50 %	\$ 14,946,487	\$ 14,946,495
Payments in Lieu		300,471	152,152	51 %	300,471	302,118
Total Taxation	(1)	15,979,341	7,991,594	50 %	15,246,958	15,248,613
Finance Department						
Penalties and Interest		270,000	138,405	51 %	270,000	231,419
Supplemental Taxation Revenues	(2)	175,000	1,939	1 %	200,000	476,022
Transfer from Building Department		81,087	40,544	50 %	79,497	79,497
Ontario Unconditional Grants	(3)	114,800	20,450	18 %	39,800	41,100
Miscellaneous		18,000	11,377	63 %	18,000	22,450
Investment Income	(4)	10,000	58,942	589 %	10,000	26,251
Safe Restart COVID-19 Funding	(5)	602,350	634,394	105 %	-	1,480,702
Total Finance Department		1,271,237	906,051	71 %	617,297	2,357,441
Clerk's Department						
Committee of Adjustment	(6)	36,500	41,809	115 %	36,500	68,698
Miscellaneous		14,250	6,298	44 %	14,250	10,929
Total Clerk's Department		50,750	48,107	95 %	50,750	79,627
Fire and By-law Services						
Fire Department Revenues	(7)	40,786	32,811	80 %	36,450	37,541
By-law and Parking Enforcement		26,800	21,201	79 %	28,138	35,025
Provincial Offences Act Revenue	(8)	25,000	6,852	27 %	25,000	16,570
Total Fire and By-law Services		92,586	60,864	66 %	89,588	89,136
Public Works						
Non-recreation Facilities and Beautification	(9)	20,000	2,648	13 %	49,000	11,764
Aggregate Resource Grant	(10)	40,000	-	- %	25,000	48,836
Miscellaneous	(11)	77,400	18,839	24 %	85,500	94,403
Fonthill/Hillside Cemeteries		76,500	45,532	60 %	76,500	115,009
Total Public Works		213,900	67,019	31 %	236,000	270,012
Recreation, Culture and Wellness						
Recreation and Wellness	(12)	195,100	39,694	20 %	364,520	229,395
Special Events and Festivals	(13)	147,770	22,850	15 %	147,770	15,990
Culture and Community Enhancement	(13)	75,000	11,400	15 %	75,000	2,121
Public Transit	(14)	120,000	75,000	63 %	274,500	253,215
MCC Facility	(15)	420,000	48,711	12 %	786,342	768,595
Total Recreation, Culture and Wellness		957,870	197,655	21 %	1,648,132	1,269,316
Community Planning and Development						
Building Department Revenues	(16)	650,500	522,999	80 %	600,500	621,698
Planning Fees		160,340	71,268	44 %	140,340	238,148
Municipal Drainage		-	-	- %	-	23,889
Total Community Planning and Development		810,840	594,267	73 %	740,840	883,735
Water and Wastewater						
Water Revenues		3,290,641	1,631,829	50 %	2,948,982	3,166,304
Wastewater Revenues		2,487,167	1,233,566	50 %	2,161,293	2,310,079
Total Water and Wastewater	(17)	5,777,808	2,865,395	50 %	5,110,275	5,476,383
GRAND TOTAL		\$ 25,154,332	\$ 12,730,952	51 %	\$ 23,739,840	\$ 25,674,263

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Explanatory Notes:

- (1) Taxation revenue based on budget, final tax bills 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 was received during closures due to COVID-19. Some parks recoveries collected in June.
- (10) Aggregate resource grant is received in September.
- (11) Climate Change grant funding anticipated in December.
- (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 to Q3.
- (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 June. Consumption tends to be higher in the summer.