

2021

Approved Operating Budget

- General Governance
- Corporate Services
- Fire and By-Law Services
- Public Works
- Recreation, Culture, and Wellness
- Planning and Development



Town of Pelham

2021 Operating Budget

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Town of Pelham

2021 Operating Budget



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Council Approval – Updated January 11, 2021

The 2021 Draft Operating Budget was presented to Council on November 30, 2020. The recommended tax levy increase was 4.59% after a 2.82% assessment growth. This number included COVID-19 related expenditures and revenue losses. Council deferred the approval of the 2021 Operating budget waiting for the Safe Restart Phase 2 COVID-19 grant announcement. This announcement was made on December 16, 2020. The Town received \$1,298,000 for the Safe Restart Phase 2 funding. This funding announcement specifically allocated \$86,000 of this grant to 2021 fiscal year to offset COVID-19 budget pressures, and stated that 2020 funds can be used to address 2021 pandemic-related operating needs.

The 2021 Draft Operating Budget included \$422,000 in COVID-19 related operating pressures relating to lost revenues and additional expenditures such as increased janitorial and cleaning costs and reduced revenues in parks, facilities and recreation. This represented 2.88% of the 2021 proposed tax levy increase. On December 26, 2020, the Province of Ontario went into a lockdown for a minimum of 28 days. This will further reduce recreation revenue at the Meridian Community Centre because it is closed during the lockdown.

Therefore, at the January 11, 2021 meeting of Council, the 2021 Operating Budget was approved with the following changes as outlined in Table 1.

Table 1

2021 Budget Adjustments		
Description	Budget Area	
Revenues		
Total Revenues per Draft 2021 Budget Presented to Council November 30, 2020		\$ 19,300,774
Decreased property tax revenues		(398,000)
Decreased arena revenue of MCC due to COVID-19	Meridian Community Centre Facility - Rentals	(140,000)
Decreased gym revenue of MCC due to COVID-19	Meridian Community Centre Facility - Rentals	(20,000)
Decreased program revenues at MCC due to COVID-19	Recreation and Wellness - Fees	(10,000)
Extension of Climate Change Co-ordinator Grant	Public Works Operations - Federal Grant	41,400
Safe Restart Covid Grant Funding (Note 1)	Shared Administrative Overhead - Provincial Grant	602,350
Total Revenues Approved by Council January 11, 2021		<u>\$ 19,376,524</u>
Expenditures		
Total Expenditures per Draft 2021 Budget Presented to Council November 30, 2020		\$ 19,300,774
Tourism Partnership Fund removed	Culture and Community Enhancement - Materials	(15,000)
Decrease staffing at MCC	Meridian Community Centre-Wages	(8,000)
Hospice Niagara funding \$85k/5 years	Council - External Contributions	17,000
Extension of Climate Change Co-ordinator Contract	Public Works Operations - Salaries and Benefits	51,750
Increased cost of external odour monitoring	Bylaw and Parking Enforcement - Contracted Services	30,000
Total Expenditures Approved by Council January 11, 2021		<u>\$ 19,376,524</u>



Note 1 - Safe Restart COVID Grant Funding Applied

Decreased arena revenue of MCC due to COVID-19	\$ 140,000
Decreased gym revenue of MCC due to COVID-19	20,000
Decreased program revenues at MCC due to COVID-19	10,000
Increased screeners and staffing at MCC due to COVID-19	92,000
Reduced revenues in parks, facilities and recreation due to COVID-19	295,000
Increased janitorial and cleaning costs due to COVID-19	35,000
Town cost of extension of Climate Change Co-ordinator Contract	10,350
	<u>\$ 602,350</u>

Challenges

The 2021 Operating Budget was prepared under these unprecedented times of a worldwide pandemic due to COVID-19. It was a very difficult year in 2020 with facilities closing, programs and special events being cancelled, and additional costs incurred for cleaning and safety equipment and supplies at work.

No one knows what 2021 will bring with regards to the pandemic. How long will it continue? Will it get worse? Because the answers are unknown, staff have had to make assumptions with regards to the revenue and expenditures for 2021.

Council had given direction that they would approve the final 2021 budget once information was received from the provincial government about whether the Town of Pelham (“the Town”) would receive additional funding for 2020 COVID-19 revenue losses and increased expenditures under Phase 2 of the Safe Restart Agreement Municipal Operating Funding. The submission for these additional costs not funded under Phase 1 was due on November 6, 2020 and an announcement of funding for Phase 2 was made on December 16, 2020. This information was critical, because if the Town did not receive additional funding to cover the Phase 2 COVID-19 operating pressures, these amounts would have to be added to the 2021 tax levy to cover the shortfall because the Town does not have a Stabilization Reserve.

The 2021 Operating Budget has been prepared with revenue reductions at the Meridian Community Centre (MCC) and reductions to swimming and youth programs. The Special Events have not been cancelled at this time and they have been fully budgeted with the anticipation that the events will run with the same net cost if they are modified due to COVID-19. Council will need to make a decision about special events running in 2021.

Included in this budget are expenditures related to activities and objectives that Council would like to see accomplished in 2021. These items were identified as part of the strategic planning session, or were referred to the budget during the year. These include the following:

1. Cannabis-related legal and planning fees \$200,000;
2. Emergency management consultant \$20,000;
3. Strategic planning initiatives \$72,000;

The total of these items referred by Council is \$292,000. On January 11, 2021 Council removed \$15,000 in strategic planning initiatives related to a tourism partnership for 2021.



New Budget Format

There is a new budget format for 2021 which includes 2018 and 2019 actual amounts on the detailed financial schedules. Previous budgets only included the prior year budget without any actual results. New budget software, Questica, was implemented for the 2021 budgets. A significant amount of work was required by staff to implement this new software. One of the future benefits of Questica will be multi-year budgeting as an option, should Council decide to approve such a policy in the future.

Staff Salaries and Benefits

There is a new Collective Agreement for the Public Works staff, which includes a 1.5% wage increase for 2021.

The Town has procured a new benefits provider effective November 1, 2020 which has resulted in benefit savings of approximately 43,000 per year from our current provider. This includes staff in the building department and water and wastewater budgets which are budgeted separate from the operating budget.

There are two new full time positions in the budget. One is to increase the Information Systems (IS) technologist from part-time to full-time. There are salary savings in Corporate Services department to cover this increase with no impact to the tax levy. There has been a high demand in IS services with staff working from home, Council meetings and other meetings on line just to name a few. This is a critical position to provide redundancy to the full-time IS manager.

The second full-time position is a Fire Training officer. \$35,000 of this position is being covered by savings in Volunteer Firefighter Points. This position is critical to ensure there is compliance and time allocated to create policies, procedures and programs which will assure the fire staff are performing their duties at the highest level of competency.

Cash Balances and Long-term Debt

The Town has been focusing on increasing its cash balances and reducing debt. In 2020, all the lands in East Fonthill that were available for sale were sold. This, along with capital donations and a portion of the CIBC demand loan, reduced the construction bridge loan from \$8,994,044 as at December 31, 2019 to \$3,450,000. This amount was debentured on October 1, 2020. This will improve the debt position of the Town by approximately \$5,544,044 in 2020. Also, the 1120 Haist St land (the former arena) will be sold in 2020, with the funds to be received in December 2020. These funds are earmarked to replenish the cash for projects that were approved prior to 2018 but not completed until 2019 and 2020.

Reserves and Deferred Revenue

In 2020, Council approved the Reserves and Reserve Fund Policy S400-08. There continues to be a challenge with underfunded reserves and reserve funds. The other challenge is that the cash from the reserves was used for internal borrowing for the East Fonthill development. The cash will be replenished as development happens in East Fonthill but there is a timing issue of when this will happen. Reserve and reserve funds are critical to long-term financial stability and planning.



The Town operating budget includes reserve transfers, which are used to fund capital projects and other significant expenditures. There has been an increase in the reserve transfers of \$150,000 in the 2021 budget. The Reserve and Reserve Fund Policy outlines an approved plan that the Town needs to follow. The policy states has phased-in targets, and reserve transfers must be increased sufficiently to reach the minimum target reserve balances by 2039. In December of 2019, a report to Council that accompanied the policy estimated that this would require an increase of nearly \$300,000 per year in addition to the \$600,000 to \$1,000,000 increases already in the forecast. The 2019 surplus allocation to the reserves has enabled the Town to reduce the increase required in the 2021 budget to \$150,000. These reserve increases are required to allow for planned capital expenditures and minimize increased debt.

Tax Levy Increase

Table 2 shows the total increase to the operating budget of \$732,383. The assessment growth has been calculated at 2.82%. The actual assessment growth was released by the Municipal Property Assessment Corporation (MPAC) on November 30, 2020. The new growth assessment reduces the tax impact on existing property tax payers.

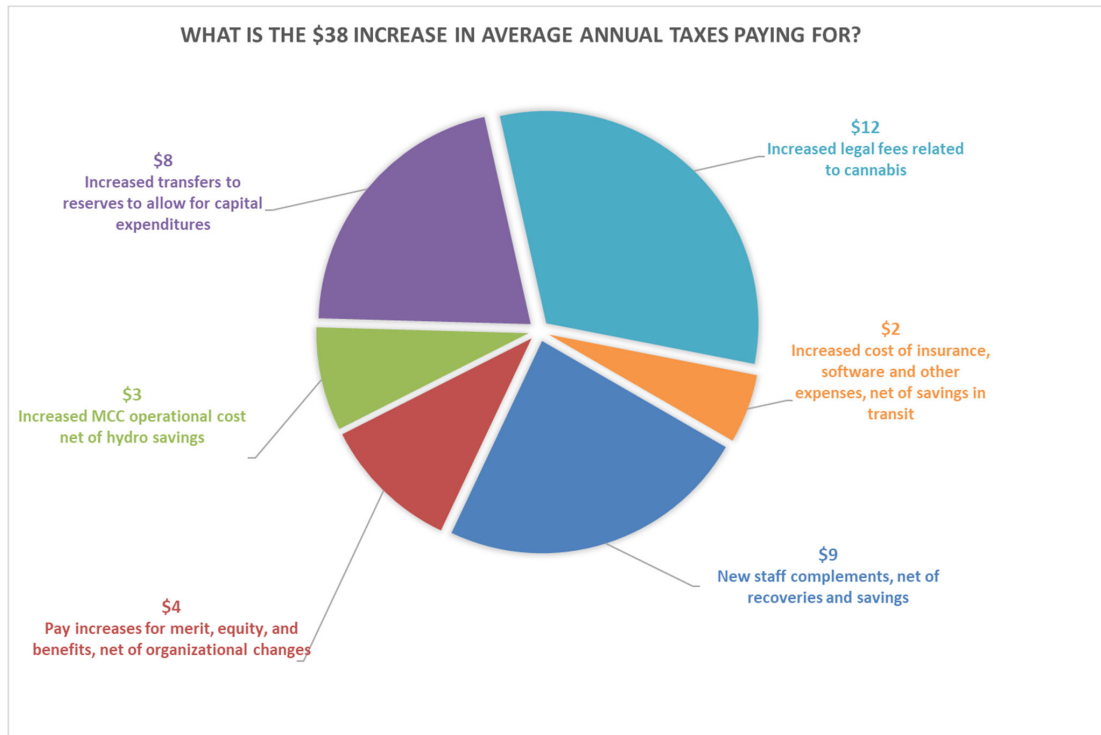
Table 2

2021 Operating Budget Net Increase					
	2021 Budget	2020 Budget	Increase from 2020	Increase from 2020	Increase prior to Federal/Provincial funding announcement
Expenditures	\$ 19,376,524	\$ 18,629,565	\$ 746,959	4.01%	3.60%
Non-Tax Revenues	3,397,183	3,382,607	14,576	0.43%	-13.57%
	<u>15,979,341</u>	<u>15,246,958</u>	<u>732,383</u>	<u>4.80%</u>	<u>7.41%</u>
Assessment Growth - Actual			<u>429,964</u>	<u>2.82%</u>	<u>2.82%</u>
Net 2021 Operating Budget Increase			<u>\$ 302,419</u>	<u>1.98%</u>	<u>4.59%</u>



The annual property tax increase to the average household will be approximately \$38 per year. The following pie chart shows where the \$38 annual increase will be spent.

For the average household, a 1.98% increase is equivalent to a \$38 annual increase.



2020 Budget Reconciliation

The 2020 budget has been adjusted to reflect global allocation of wages between various departments. There has been no change to the total amount of the 2020 budget.

Revenue and Expenditure Budget

Table 3 shows the major increases to the 2021 budget. The overall net increase to the 2021 budget is \$302,419 which represents a 1.98% increase after 2.82% assessment growth. The biggest impacts are related to cannabis legal fees, capital reserve transfers, and staff changes along with a new collective agreement.



Table 3

Summary of 2021 Increases as Presented in Budget

Addition of training officer (net of reduced volunteer firefighter points), IT technician from part-time to full-time, rink attendant and screeners and staffing at MCC, benefits for Council, temporary part-time HR clerk, extension of Climate Change coordinator contract by six months, as well as staff pay increases, and increases as per collective agreement	\$ 365,350
Decrease in transfer from MCC reserve	100,000
Increase in reserve transfers to allow for capital expenditures	150,000
Reduced revenues in parks, facilities, and recreation due to impact of COVID-19	465,000
Increased legal fees related to cannabis	230,000
Increased cost of insurance	36,000
Increased janitorial and cleaning costs	35,000
Increased cost of software licenses and support and soft phones	31,000
Net levy savings from transit pilot agreement	(74,000)
Savings on hydro at MCC due to lower rates and new cool water flooding system	(50,000)
Provincial Grant: Safe Restart Agreement (Phase 2 COVID-19)	(602,350)
Other changes in expenses, net of revenues	46,383
Total 2021 Proposed Increase	\$ 732,383
Less: Increase in Growth	(429,964)
Net 2021 Operating Budget Increase	\$ 302,419



Conclusion

The 2021 operating budget for the Town of Pelham has been a very challenging budget to prepare due to the uncertainty of the unknown effects of the COVID-19 pandemic. At the time of issuing this budget, COVID-19 cases are continuing to increase due to the second wave of the pandemic and a vaccine has not been approved for use.

Staff are working hard to continue to deliver services and programs to the residents of Pelham in a safe manner for all. The Meridian Community Centre is meeting the recreational needs for the citizens during these unprecedented times.

Legal challenges relating to cannabis have also contributed to the tax levy increase that hopefully will get resolved in 2021 and these costs will not continue to increase.

Increasing contributions to the Town's reserves for capital needs continues to be a major challenge in the future as increasing debt is not an option due to the existing high debt level.





Budget to PSAB Reconciliation

The Town of Pelham is required to follow the accounting standards established by the Public Sector Accounting Board (PSAB). In 2009, accounting for tangible capital assets was introduced but the standards do not require budgets to be prepared on a fully accrued basis. The Town of Pelham, like many municipalities, continues to prepare budgets on a modified cash basis.

Ontario Regulation 284/09

The Province of Ontario passed Ontario Regulation 284/09 (O. Reg 284/09) that allows a municipality to exclude from their estimated expenses costs related to amortization expenses, post-employment benefit expenses and solid waste landfill closure and post-closure expenses. However, the regulation does require that the municipality report on the impact and consequences of these excluded costs.

The Regulation requires that the report contain at a minimum:

- a. An estimate of the change in accumulated surplus (revenues less expenditures) of the municipality to the end of the year resulting from the exclusion of these expenses.
- b. An analysis of the estimated impact of the exclusion of these expenses on future tangible capital asset funding requirements of the Town.

Amortization is the systematic way that an asset is expensed over its useful life. The Town budget excludes amortization expenses as they are a non-cash expense. Post-employment benefit expenses for the current year are included in the budget for the Town's eligible retired employees, however the expense related to future benefits is not recorded as it is a non-cash item. Solid waste landfill expenses are excluded as the Town does not have responsibility for landfill sites.

Other Adjustments

In addition to these excluded expenses, the modified cash-based budgets prepared by the Town include certain types of transactions that are excluded for PSAB reporting purposes. These are not covered by Ontario Regulation 284/09. However, for transparency purposes and consistency, the annual surplus contained in this report will be included as budget figures in the 2021 published financial statements, if approved by Council. As such, the following items that are included in the modified cash-based budget will be excluded from the PSAB-based budget on the Statement of Operations:

1. Debenture principal payments
2. Transfers to reserve funds
3. Transfers from reserve funds
4. Tangible Capital Asset costs
5. Debenture issues reported as funding inflows for tangible capital assets

The appendix to this report outlines the changes made to convert the balanced 2021 budget prepared under the modified cash-basis of accounting to the PSAB basis of accounting, which is expected to increase the Town's accumulated surplus in the amount of \$5,258,085.

Amortization of \$6,300,000 listed in the appendix has a major impact on the projected 2021 accumulated surplus. The amortization expense reduces the surplus amount and also reduces the net book value of the Tangible Capital Assets reported on the annual audited statement of financial position.



Fixed asset purchases of \$9,275,526 are greater than estimated amortization. This means that the Town's assets are being added at a faster rate than they are being used. It also means that funding will be required in the future to maintain and replace those asset additions. A strategic objective has been to complete the capital asset management plan, which will aid in further assessing the adequacy of the life cycle replacement requirements of the Town's growing capital asset base over the long-term.

Estimated amortization for 2021 is based on a projection of existing assets and the associated annual amortization charge. It does not include a projection for assets not yet in service or new assets that haven't yet been recorded in the fixed asset subledger, except for a slight estimated increase each year.

The appendix outlines the impact of items in the 2021 budget and does not include the impact of capital projects budgeted for in prior years, or their associated funding.

The estimated post-employment benefit expense is an estimate based on prior year results, and actual results may vary depending on the changes to the rate of inflation, interest rates, and health cost trends.

**Budget to PSAB Reconciliation based on Draft Budget
for the year ended December 31, 2021**



	Budget Amount
Revenues	
Approved operating budget	\$ 19,376,524
Approved water and wastewater budget	5,777,808
Approved library budget - other than Town contribution	116,438
Add capital:	
Development charges	1,990,370
Recreational Land (the Planning Act)	145,000
Federal Gas Tax	542,646
Ontario Community Infrastructure Fund	408,112
Other grants	3,000,066
	<u>6,086,194</u>
Less:	
Transfers from reserves - operating	<u>(81,087)</u>
	(81,087)
Total revenues	31,275,877
Expenses	
Approved operating budget	19,376,524
Approved water and wastewater budget	5,777,808
Proposed library operating budget	993,602
Add:	
Amortization	6,300,000
Employee future benefits	40,000
Estimated capital budget items expense in nature	460,000
Debt interest payments - development charges	438,590
	<u>7,238,590</u>
Less:	
Debt principal payments (development charge excluded)	(1,142,475)
Town contribution to library	(877,164)
Transfers to reserves, including capital	<u>(5,349,093)</u>
	(7,368,732)
Total expenses	26,017,792
Annual surplus	\$ 5,258,085



Schedule of Operating Revenues

	2020	2021	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
Taxation					
Tax Levy	\$ 14,946,487	\$ 15,678,870	\$ 732,383	4.90%	(1)
Payments in Lieu	300,471	300,471	-	-%	
Total Taxation	15,246,958	15,979,341	732,383	4.80%	
Corporate Services Department					
Safe Restart COVID-19 Funding	-	602,350	602,350	-%	(2)
Penalties and Interest	270,000	270,000	-	-%	
Supplemental Revenues	200,000	175,000	(25,000)	(12.50)%	(3)
Transfer from Building Department	79,497	81,087	1,590	2.00%	
Grant Revenue - Provincial	39,800	114,800	75,000	188.44%	(4)
Fees and Other Revenues	28,000	28,000	-	-%	
Total Corporate Services Department	617,297	1,271,237	653,940	105.94%	
Clerks Department					
Committee of Adjustment	36,500	36,500	-	-%	
Miscellaneous	14,250	14,250	-	-%	
Total Clerks Department	50,750	50,750	-	-%	
Fire and By-law Department					
Fire Services	36,450	40,786	4,336	11.90%	(5)
By-law and Parking Enforcement	53,138	51,800	(1,338)	(2.52)%	
Total Fire and By-law Department	89,588	92,586	2,998	3.35%	
Public Works Department					
Public Works Operations	110,500	117,400	6,900	6.24%	(6)
Facilities and Beautification	49,000	20,000	(29,000)	(59.18)%	(7)
Cemeteries	76,500	76,500	-	-%	
Total Public Works Department	236,000	213,900	(22,100)	(9.36)%	



Schedule of Operating Revenues

	2020	2021	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
Recreation, Culture and Wellness Department					
Recreation Administration	45,000	-	(45,000)	(100.00)%	(8)
Special Events and Festivals	147,770	147,770	-	-%	
Recreation and Wellness, Swim and Youth	319,520	195,100	(124,420)	(38.94)%	(9)
Culture and Community Enhancement	75,000	75,000	-	-%	
Meridian Community Centre Facility	786,342	420,000	(366,342)	(46.59)%	(10)
Public Transit	274,500	120,000	(154,500)	(56.28)%	(11)
Total Recreation, Culture and Wellness Department	1,648,132	957,870	(690,262)	(41.88)%	
Community Planning and Development Department					
Planning and Development Administration	140,340	160,340	20,000	14.25%	(12)
Building Department	600,500	650,500	50,000	8.33%	(12)
Total Community Planning and Development Department	740,840	810,840	70,000	9.45%	
Grand Total	\$ 18,629,565	\$ 19,376,524	\$ 746,959	4.01%	

Notes:

- (1) This is the total increase in the tax levy including growth. The increase in the Town property tax levy that will impact existing property owners will be lower, because a portion will be paid by new property owners.
- (2) Safe Restart Phase 2 COVID-19 Provincial and Federal funding applied to offset pressures related to the pandemic.
- (3) Due to decreased value of construction activity based on permits issued in the last two years, it is anticipated that supplemental revenues will decrease.
- (4) Ontario Municipal Partnership Fund for 2021 has not been announced, therefore budgeted at \$39,800 equal to 2020 budget. \$75,000 in Ontario Community Infrastructure Funding will be applied to offset the cost of a contract GIS asset management specialist.
- (5) Increased fees anticipated for cost recoveries related to fire response based on recent year actuals
- (6) Climate change co-coordinator grant ends March 31, 2021 but expected to be extended due to pandemic.
- (7) Reduced facility rental and parks cost recovery fees budgeted based on potential impact of COVID-19
- (8) Served sales revenue has been moved to the Meridian Community Centre Facility department
- (9) Decreased programming and camp fees budgeted based on potential impact of COVID-19
- (10) Decreased recreation facility revenues budgeted based on potential impact of COVID-19
- (11) The Niagara Region will be collecting provincial gas tax and other transit revenues as part of the one-year pilot agreement; transit contract services costs have decreased to offset
- (12) Increased fees anticipated from development within the Town



Schedule of Operating Expenditures

	2020	2021	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
General Government					
Members of Council	\$ 218,670	\$ 269,900	\$ 51,230	23.43%	(1)
CAO's Office	277,310	337,130	59,820	21.57%	(2)
Human Resources	86,945	101,286	14,341	16.49%	(3)
Total General Government	582,925	708,316	125,391	21.51%	
Clerks Department					
Clerk's Department	349,240	356,203	6,963	1.99%	
Marketing and Communication	130,670	131,078	408	0.31%	
Committee of Adjustment	7,210	7,210	-	-%	
Total Clerks Department	487,120	494,491	7,371	1.51%	
Corporate Services Department					
Finance Services	820,165	897,558	77,393	9.44%	(4)
Shared Administrative Overhead	736,043	951,699	215,656	29.30%	(5)
Shared Information Systems	514,770	586,329	71,559	13.90%	(6)
Total Corporate Services Department	2,070,978	2,435,586	364,608	17.61%	
Fire and By-law Department					
Fire Services	1,324,662	1,480,349	155,687	11.75%	(7)
Fire Prevention Services	110,110	105,471	(4,639)	(4.21)%	
By-law and Parking Enforcement	203,928	239,230	35,302	17.31%	(8)
Health and Safety	8,120	8,030	(90)	(1.11)%	
Crossing Guards	48,400	50,048	1,648	3.40%	
Animal Control	36,800	37,800	1,000	2.72%	
Total Fire and By-law Department	1,732,020	1,920,928	188,908	10.91%	



Schedule of Operating Expenditures

	2020	2021	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
Public Works Department					
Public Works Operations	1,336,942	1,261,885	(75,057)	(5.61)%	(9)
Facilities	1,391,891	1,503,815	111,924	8.04%	(10)
Beautification	880,560	947,707	67,147	7.63%	(11)
Roadway Maintenance	2,976,215	3,111,688	135,473	4.55%	(10)
Winter Control	588,350	593,636	5,286	0.90%	
Fleet	627,100	703,614	76,514	12.20%	(10)
Street Lighting	199,789	200,000	211	0.11%	
Niagara Central Airport Commission	27,621	27,621	-	-%	
Cemeteries	130,280	131,650	1,370	1.05%	
Total Public Works Department	8,158,748	8,481,616	322,868	3.96%	
Recreation, Culture and Wellness Department					
Recreation Administration	371,007	270,019	(100,988)	(27.22)%	(12)
Special Events and Festivals	271,070	275,331	4,261	1.57%	
Recreation and Wellness, Swim and Youth	386,775	320,031	(66,744)	(17.26)%	(13)
Culture and Community Enhancement	157,700	171,897	14,197	9.00%	
Meridian Community Centre Facility	1,631,749	1,782,618	150,869	9.25%	(14)
Public Transit	526,570	299,486	(227,084)	(43.13)%	(15)
Library Board	864,218	877,164	12,946	1.50%	
Total Recreation, Culture and Wellness Department	4,209,089	3,996,546	(212,543)	(5.05)%	
Community Planning and Development Department					
Planning and Development Administration	727,810	653,978	(73,832)	(10.14)%	(16)
Building Department	600,500	650,500	50,000	8.33%	(17)
Municipal Drainage	60,375	34,563	(25,812)	(42.75)%	(18)
Total Community Planning and Development Department	1,388,685	1,339,041	(49,644)	(3.57)%	
Grand Total	\$ 18,629,565	\$ 19,376,524	\$ 746,959	4.01%	



Schedule of Operating Expenditures

Notes:

- (1) Councillors added to the Town benefit plan, emergency management consultant referred to budget by Council, and contribution to Hospice Niagara
- (2) Addition of solicitor net of recovery, which is expected to reduce general legal expenses in Shared Administrative Overhead
- (3) Addition of temporary part-time human resource clerk
- (4) Addition of contract GIS asset management specialist, funded by OCIF grant
- (5) Increased legal fees related to cannabis and 10% increase in insurance costs
- (6) IT support technician position from part-time to full-time, increased costs of software support, and increased reserve transfers
- (7) Addition of full-time training officer and increased reserve transfers, reduction in volunteer firefighter points
- (8) Increased cost of contracted services for odour monitoring.
- (9) Climate change co-coordinator grant ends March 31, 2021 but is expected to be extended due to the pandemic; a portion of debt payments have been reallocated to facilities
- (10) Increased reserve transfers
- (11) Increase in operational costs due to growth and increased tree planting. \$80,000 budget for diseased tree removal, which is now ongoing, has been moved from capital to operating.
- (12) Reduced reserve transfers required for parks
- (13) Decreased contract services and staffing budgeted based on potential impact of COVID-19
- (14) Additional staffing required related to COVID-19
- (15) Decreased contract services cost under one-year pilot agreement with Niagara Region
- (16) Reduced reserve transfers required for Community Improvement Plan
- (17) Reduced reserve transfers required due to 2019 surplus allocation



Summary of Major Expenditures

	2020	2021	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
Salaries and Wages	\$ 5,619,400	\$ 6,005,603	\$ 386,203	6.87%	(1)
Benefits	1,447,200	1,555,180	107,980	7.46%	(2)
Transfer to Reserve	3,742,540	3,966,789	224,249	5.99%	(3)
Debt Servicing	1,757,099	1,742,605	(14,494)	(0.82)%	(4)
Contract Services	1,839,411	1,698,611	(140,800)	(7.69)%	(5)
Materials and Supplies	2,187,397	2,179,284	(8,113)	(0.37)%	
Utilities	975,510	945,821	(29,689)	(3.04)%	(6)
Insurance	380,548	417,354	36,806	9.67%	(7)
Audit and Legal	189,205	340,120	150,915	79.76%	(8)
Software Support and Licenses	233,600	253,600	20,000	9.15%	(9)
Fuel	128,050	111,050	(17,000)	(13.28)%	(10)
Taxes Written Off	50,000	60,000	10,000	20.00%	(11)
Fire Dispatch	54,105	58,007	3,902	7.21%	(12)
External Contributions	25,500	42,500	17,000	66.67%	
Total Expenditures	\$ 18,629,565	\$ 19,376,524	\$ 746,959	11.70%	

Notes:

(1) Addition of training officer \$78,000; addition of solicitor net of recovery \$48,000; building inspection change from contract to full-time \$33,000; IT technician from part-time to full-time levy impact \$18,000; addition of contract GIS asset management specialist \$64,000; additional rink attendant and staffing costs at MCC related to COVID-19 \$162,000; approximate levy impact \$58,000 increases for non-unionized staff and for unionized staff in accordance with collective agreement; addition of part-time HR clerk.

Reduced by completion of climate co-ordinator contract \$49,000; reduced by custodial outsourcing to contracted services \$29,000; reduced part-time swim staff \$25,000; other minor changes.

(2) Benefit changes relate primarily to complement changes above.

(3) Reserve transfers, excluding the building department which is rate-supported, are increasing approximately \$150,000. This is lower than indicated by the Reserve and Reserve Fund Policy because it has been reduced by in-year transfers that resulted from the 2019 surplus.

(4) CIBC loan is being repaid and interest rates have decreased.

(5) Decrease relates primarily to transit due to one-year pilot agreement with Niagara Region. Revenues have also decreased.

(6) Reduced budget for hydro costs at the MCC.

(7) Insurance costs are anticipated to increase 10%.



Summary of Major Expenditures

- (8) Increased legal fees anticipated related to cannabis; offset slightly by lower general fees due to new solicitor.
- (9) Annual support costs increasing for software purchased in 2019 and 2020.
- (10) Decreased fuel costs are anticipated based on the potential impact of COVID-19.
- (11) Budget for tax write-offs increased to reflect recent actuals.
- (12) Fire dispatch fees as per agreement with St. Catharines.



Members of Council

Pelham's Council is the elected governing body of the Town of Pelham. Council establishes corporate policies and sets strategic priorities for municipal staff, as well as adopting bylaws. Council's Strategic Priorities set the course for where the organization's efforts will be directed. These priorities guide our organization and the programs and services we deliver to the community.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 134,141	\$ 140,178	\$ 143,300	\$ 158,490	\$ 15,190	10.60%	(1)
Materials and Supplies	30,127	26,039	32,870	31,910	(960)	(2.92)%	
Contract Services	-	20,500	15,000	35,000	20,000	133.33%	(2)
Transfer to Reserve	2,000	2,000	2,000	2,000	-	-%	
External Contributions	23,002	23,668	25,500	42,500	17,000	66.67%	(3)
Total Expenditures	189,270	212,385	218,670	269,900	51,230	23.43%	
Net Levy Requirements	\$ 189,270	\$ 212,385	\$ 218,670	\$ 269,900	\$ 51,230	23.43%	

Notes:

- (1) Councillors have been added to the Town benefit plan
- (2) Emergency management consultant, referred to budget by Council
- (3) Hospice Niagara funding of \$17,000 per year for five years commencing 2021



The Chief Administrative Officer (CAO) is ultimately responsible for ensuring that Council's priorities, goals and objectives are set and efficiently and effectively carried out. The Office is responsible for the overall administration of the Town, including corporate-wide leadership and mentorship, ensuring compliance with legislation, policies and overall direction of Council.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 232,539	\$ 171,364	\$ 234,600	\$ 300,320	\$ 65,720	28.01%	(1)
Materials and Supplies	13,554	12,016	25,210	24,310	(900)	(3.57)%	
Committees of Council	4,911	5,767	17,500	12,500	(5,000)	(28.57)%	(2)
Total Expenditures	251,004	189,147	277,310	337,130	59,820	21.57%	
Net Levy Requirements	\$ 251,004	\$ 189,147	\$ 277,310	\$ 337,130	\$ 59,820	21.57%	

Notes:

- (1) Addition of solicitor net of approximate \$90,000 recovery, which is expected to reduce general legal expenses in Shared Administrative Overhead by approximately \$50,000
- (2) Request from Pelham Active Transportation Committee was reduced for 2021



Human Resources

The Human Resources Department is responsible for managing all human resources processes for the Town of Pelham, including recruitment, selection, retention, benefits administration, training, coaching, counselling, resolving problems and implementing change. This department ensures the Town is compliant with regulatory requirements by reviewing existing and new legislation and advising the senior leadership team on needed actions.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 105,566	\$ 67,892	\$ 61,400	\$ 73,741	\$ 12,341	20.10%	(1)
Materials and Supplies	16,243	6,288	11,645	11,645	-	-%	
Contract Services	57,002	16,271	13,900	15,900	2,000	14.39%	(2)
Total Expenditures	178,811	90,451	86,945	101,286	14,341	16.49%	
Net Levy Requirements	\$ 178,811	\$ 90,451	\$ 86,945	\$ 101,286	\$ 14,341	16.49%	

Notes:

- (1) Addition of temporary part-time human resource clerk due to increased time required in administration of matters related to the collective agreement
- (2) Cost of compensation performance review added in accordance with strategic plan



Clerk's Department



The role of the Town Clerk is varied and important. The Town Clerk oversees the election process, maintains public records and corporate by-laws, attends and takes the minutes of town council meetings, processes information requests, and assists in the development of departmental policies.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Licenses and Permits	\$ 9,252	\$ 8,169	\$ 9,250	\$ 9,250	\$ -	-%	
Fees and Other Revenues	5,889	4,777	5,000	5,000	-	-%	
Total Revenues	15,141	12,946	14,250	14,250	-	-%	
Expenditures							
Salaries and Benefits	334,926	321,487	311,700	318,163	6,463	2.07%	
Materials and Supplies	19,558	21,426	22,540	23,040	500	2.22%	
Contract Services	475	890	-	-	-	-%	
Transfer to Reserve	60,000	15,000	15,000	15,000	-	-%	
Total Expenditures	414,959	358,803	349,240	356,203	6,963	1.99%	
Net Levy Requirements	\$ 399,818	\$ 345,857	\$ 334,990	\$ 341,953	\$ 6,963	2.08%	



Marketing and Communication

Marketing and Communications is responsible for the Town's communication plan, website content, publications, news releases, community guide and advertising.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 75,765	\$ 77,645	\$ 80,600	\$ 81,208	\$ 608	0.75%	
Materials and Supplies	26,985	32,860	50,070	49,870	(200)	(0.40)%	
Total Expenditures	102,750	110,505	130,670	131,078	408	0.31%	
Net Levy Requirements	\$ 102,750	\$ 110,505	\$ 130,670	\$ 131,078	\$ 408	0.31%	



Committee of Adjustment

The Committee of Adjustment is a quasi judicial function under Planning Act, in which costs are recovered through fees.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 37,829	\$ 50,528	\$ 36,500	\$ 36,500	\$ -	-%	
Expenditures							
Materials and Supplies	3,167	4,233	7,210	7,210	-	-%	
Net Levy Requirements	\$ (34,662)	\$ (46,295)	(29,290)	\$ (29,290)	\$ -	-%	



Finance Services is responsible for the following: debt & capital financing; financial reporting; operating & capital budgets; procurement; taxation; payroll; accounts payable; accounts receivable and utility billing for water and wastewater.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Supplemental Taxation Revenue	\$ 172,853	\$ 366,800	\$ 200,000	\$ 175,000	\$ (25,000)	(12.50)%	(1)
Grant Revenue - Provincial	39,800	40,500	39,800	114,800	75,000	188.44%	(2)
Fees	15,997	18,228	16,000	16,000	-	-%	
Penalties and Interest	268,465	261,321	270,000	270,000	-	-%	
Other Revenues	116,789	30,582	12,000	12,000	-	-%	(3)
Transfer from Building Department Reserve	77,938	77,938	79,497	81,087	1,590	2.00%	
Total Revenues	691,842	795,369	617,297	668,887	51,590	8.36%	
Expenditures							
Salaries and Benefits	568,573	643,037	656,200	733,178	76,978	11.73%	(4)
Materials and Supplies	171,628	124,550	127,260	126,760	(500)	(0.39)%	
Contract Services	35,178	51,064	36,705	37,620	915	2.49%	(5)
Transfer to Reserve	48,531	23,793	-	-	-	-%	(6)
Total Expenditures	823,910	842,444	820,165	897,558	77,393	9.44%	
Net Levy Requirements	\$ 132,068	\$ 47,075	\$ 202,868	\$ 228,671	\$ 25,803	12.72%	

Notes:

(1) 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.

Due to decreased value of construction activity based on permits issued in the last two years, it is anticipated that supplemental revenues will decrease.

(2) Ontario Community Infrastructure Fund (OCIF) grant funding for GIS asset management specialist

(3) Interest revenue was higher in 2018 due to delayed capital projects, and other revenues included HST recovered from prior years based on a review by Deloitte.

(4) Addition of contract GIS asset management specialist, funded by OCIF grant

(5) Additional contract services required in 2019 with respect to architectural services related to grant submission.

(6) Interest allocated to reserves was transferred through the finance department in 2018 and 2019



Shared Administrative Overhead

Shared Administrative services encompasses expenditures that benefit the whole organization. This includes WSIB, photocopying, postage, insurance and legal fees.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Safe Restart COVID-19 Funding	\$ -	\$ 6,100	\$ -	\$ 602,350	\$ 602,350	-%	(1)
Expenditures							
Salaries and Benefits	156,674	279,968	157,290	170,300	13,010	8.27%	(2)
Materials and Supplies	389,416	517,255	428,753	481,399	52,646	12.28%	(3)
Contract Services	212,355	154,296	150,000	300,000	150,000	100.00%	(4)
Rental Expense	755	1,117	-	-	-	-%	
Transfer to Reserve	174,624	1,109,338	-	-	-	-%	(5)
Total Expenditures	933,824	2,061,974	736,043	951,699	215,656	29.30%	
Net Levy Requirements	\$ 933,824	\$ 2,055,874	\$ 736,043	\$ 349,349	\$ (386,694)	(52.54)%	

Notes:

- (1) Safe Restart Phase 2 Federal and Provincial funding for COVID-19 operational pressures applied to 2021
- (2) Shared salaries and benefits includes WSIB, shared Employee Assistance Plan costs, and can also include global amounts to be reallocated as well as organizational changes
- (3) A 10% increase in insurance costs are anticipated for 2021, estimated at \$36,000; contingency budget for COVID-19 \$15,000
- (4) Estimated increase in legal fees of \$200,000 related to cannabis, offset by an anticipated \$50,000 decrease in general legal fees due to solicitor position
- (5) Any year-end surplus or deficit is transferred to/from the Working Funds Reserve through Shared Administration



Shared Information Systems

Information Systems ("IS") is responsible for supporting all divisions of the Corporation by evaluating, creating, purchasing, installing, processing, training, maintaining all computer related hardware and software, communications systems, office equipment (photocopiers, e-fax), telecommunications systems, and Internet services. This responsibility extends to networking, operating systems, communications networks, phone systems, security systems, applications, programming, mapping, manuals, training, operations, security, policies, standards, and procedures

In addition, IS is responsible for creating and implementing computerized programs. This involves setting up and administering purchased software packages that are used corporate wide. It also includes scoping, designing and deploying custom applications for other sections in IS as well as other departments within the Town. IS deploys integrations that link various applications in order to deliver the best possible solution.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 126,091	\$ 112,453	\$ 115,700	\$ 143,479	\$ 27,779	24.01%	(1)
Materials and Supplies	135,459	142,511	113,370	126,050	12,680	11.18%	(2)
Contract Services	79,708	92,191	185,700	203,700	18,000	9.69%	(3)
Transfer to Reserve	90,000	90,000	100,000	113,100	13,100	13.10%	(4)
Total Expenditures	431,258	437,155	514,770	586,329	71,559	13.90%	
Net Levy Requirements	\$ 431,258	\$ 437,155	\$ 514,770	\$ 586,329	\$ 71,559	13.90%	

Notes:

- (1) IT support technician from part-time to full-time position
- (2) Increased costs for soft (computerized) phones
- (3) Annual support costs increasing for software purchased in 2019 and 2020
- (4) Increased reserve transfers required under Policy.



Fire Services

Fire rescue, suppression, rescue, searches, hazardous materials, patient care, medical assist, extricates, public assistance, assists with fire prevention & public education

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Other	\$ -	\$ 5,000	\$ -	\$ -	\$ -	-%	
Fees	26,841	26,659	27,250	29,550	2,300	8.44%	
Licenses and Permits	7,125	6,559	7,000	5,000	(2,000)	(28.57)%	
Rentals	1,200	1,200	1,200	1,236	36	3.00%	
Other Revenues	1,920	2,451	1,000	5,000	4,000	400.00%	(1)
Total Revenues	37,086	41,869	36,450	40,786	4,336	11.90%	
Expenditures							
Salaries and Benefits	618,581	615,631	641,400	705,175	63,775	9.94%	(2)
Materials and Supplies	64,183	61,105	90,070	86,370	(3,700)	(4.11)%	
Contract Services	81,277	102,374	112,105	118,007	5,902	5.26%	
Transfer to Reserve	200,000	200,000	225,000	315,000	90,000	40.00%	(3)
Debt Servicing	256,785	256,401	256,087	255,797	(290)	(0.11)%	
Total Expenditures	1,220,826	1,235,511	1,324,662	1,480,349	155,687	11.75%	
Net Levy Requirements	\$ 1,183,740	\$ 1,193,642	\$ 1,288,212	\$ 1,439,563	\$ 151,351	11.75%	

Notes:

- (1) Increased fees anticipated for cost recoveries related to fire response based on recent year actuals
- (2) Addition of full-time Training Officer, partially offset by a \$38,000 reduction in volunteer firefighter points
- (3) Increased reserve transfers are required under Policy





Fire Prevention Services

Fire Prevention Services is responsible for education, enforcement & inspections of fire safety.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Other Revenues	\$ -	\$ 1,150	\$ -	\$ -	\$ -	-%	
Expenditures							
Salaries and Benefits	74,405	92,026	95,100	95,761	661	0.70%	
Materials and Supplies	8,411	9,766	15,010	9,710	(5,300)	(35.31)%	(1)
Total Expenditures	82,816	101,792	110,110	105,471	(4,639)	(4.21)%	
Net Levy Requirements	\$ 82,816	\$ 100,642	\$ 110,110	\$ 105,471	\$ (4,639)	(4.21)%	

Notes:

(1) Reduced cost of smoke alarm program



By-law and Parking Enforcement

The by-law enforcement officer assists in the enforcement of by-laws and assumes event planning responsibilities delegated to the by-law department.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ -	\$ -	\$ 13,838	\$ -	\$ (13,838)	(100.00)%	(1)
Licenses and Permits	12,679	13,810	10,300	19,800	9,500	92.23%	(2)
Fines and Penalties	52,844	53,420	29,000	29,500	500	1.72%	
Other Revenues	760	1,245	-	2,500	2,500	-%	
Total Revenues	66,283	68,475	53,138	51,800	(1,338)	(2.52)%	
Expenditures							
Salaries and Benefits	117,129	117,145	182,400	193,140	10,740	5.89%	(3)
Materials and Supplies	7,368	4,128	21,528	6,090	(15,438)	(71.71)%	(1)
Contract Services	351	10,730	-	40,000	40,000	-%	(2)
Total Expenditures	124,848	132,003	203,928	239,230	35,302	17.31%	
Net Levy Requirements	\$ 58,565	\$ 63,528	\$ 150,790	\$ 187,430	\$ 36,640	24.30%	

Notes:

- (1) Ontario Cannabis Legalization Implementation Funding was one-time funding which had related material and supply costs
- (2) Increased contract services for external odour monitoring
- (3) Additional on-call premiums



Health and Safety

The Health and Safety Department is responsible for maintaining a safe and healthy work environment at the Town of Pelham. The ultimate goal is preventing workplace injury and illness through education, training, personal protective equipment, and hazard control. This department assists the senior leadership team to improve health and safety initiatives.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 23,311	\$ 1,210	\$ -	\$ -	\$ -	-%	
Materials and Supplies	3,148	7,394	8,120	8,030	(90)	(1.11)%	
Total Expenditures	26,459	8,604	8,120	8,030	(90)	(1.11)%	
Net Levy Requirements	\$ 26,459	\$ 8,604	\$ 8,120	\$ 8,030	\$ (90)	(1.11)%	



Crossing Guards

The purpose of these expenditures are to assist with the safe movement of persons across a highway/roadway.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 44,090	\$ 44,364	\$ 47,300	\$ 47,748	\$ 448	0.95%	
Materials and Supplies	392	446	1,100	2,300	1,200	109.09%	
Total Expenditures	44,482	44,810	48,400	50,048	1,648	3.40%	
Net Levy Requirements	\$ 44,482	\$ 44,810	\$ 48,400	\$ 50,048	\$ 1,648	3.40%	



Animal Control

Animal control services relates to expenditures which are contracted through Niagara Society for the Prevention of Cruelty to Animals.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Materials and Supplies	\$ -	\$ (150)	\$ -	\$ -	\$ -	-%	
Contract Services	39,868	36,000	36,800	37,800	1,000	2.72%	
Total Expenditures	39,868	35,850	36,800	37,800	1,000	2.72%	
Net Levy Requirements	\$ 39,868	\$ 35,850	\$ 36,800	\$ 37,800	\$ 1,000	2.72%	



Public Works Operations

The Operations Division of the Public Works Department is responsible for providing engineering and project management services to the Town of Pelham.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ 7,328	\$ -	\$ -	\$ -	\$ -	-%	
Grant Revenue - Federal	-	46,440	62,500	54,400	(8,100)	(12.96)%	(1)
Fees	21,488	37,783	20,000	20,000	-	-%	
Other Revenues	24,756	56,123	28,000	43,000	15,000	53.57%	(2)
Transfer from Reserve	78,836	-	-	-	-	-%	
Total Revenues	132,408	140,346	110,500	117,400	6,900	6.24%	
Expenditures							
Salaries and Benefits	296,252	377,255	388,200	389,225	1,025	0.26%	(1)
Materials and Supplies	31,720	32,306	27,570	29,550	1,980	7.18%	(3)
Contract Services	(3,236)	11,327	12,000	12,000	-	-%	
Debt Servicing	573,808	610,572	909,172	831,110	(78,062)	(8.59)%	(4)
Total Expenditures	898,544	1,031,460	1,336,942	1,261,885	(75,057)	(5.61)%	
Net Levy Requirements	\$ 766,136	\$ 891,114	\$ 1,226,442	\$ 1,144,485	\$ (81,957)	(6.68)%	

Notes:

- (1) Climate change co-ordinator grant ends March 31, 2021 but expected to be extended due to the pandemic.
- (2) Aggregate Resources royalties budget increased based on prior year actuals
- (3) New office furniture required for renovations
- (4) CIBC loan being repaid and decreasing interest rates; a portion of the CIBC loan was applied to repay the construction bridge loan for the MCC in 2020 and has been apportioned to facilities

Facilities



The Facilities Division is responsible for the maintenance, repair and operation of all Municipal Buildings and Facilities, including internal and external building systems and utilities with the exception of the Meridian Community Centre.

The Facilities Division oversees operational contracts including; 1) HVAC repair and Maintenance, 2) Janitorial Services, 3) Elevator Maintenance, 4) Floor Mat Cleaning, 5) Pest Control, Security Systems, 6) Annual Fire Device and System Inspections, 7) Emergency Generator Inspections, 8) Portable Washrooms

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ -	\$ 1,945	\$ -	\$ -	\$ -	-%	
Rentals	468,099	719,023	16,000	10,000	(6,000)	(37.50)%	(1)
Other Revenues	105	1,369	-	-	-	-%	
Transfer from Reserve	-	425,500	-	-	-	-%	
Total Revenues	468,204	1,147,837	16,000	10,000	(6,000)	(37.50)%	
Expenditures							
Salaries and Benefits	753,034	884,619	181,700	149,396	(32,304)	(17.78)%	(2)
Materials and Supplies	93,848	137,466	35,500	36,920	1,420	4.00%	
Utilities	518,695	543,230	202,551	202,551	-	-%	
Contract Services	196,006	245,315	82,300	119,550	37,250	45.26%	(2)
Rental Expense	-	183	1,000	1,000	-	-%	
Transfer to Reserve	288,997	263,101	297,000	338,700	41,700	14.04%	(3)
Debt Servicing	480,286	496,333	591,840	655,698	63,858	10.79%	(4)
Total Expenditures	2,330,866	2,570,247	1,391,891	1,503,815	111,924	8.04%	
Net Levy Requirements	\$ 1,862,662	\$ 1,422,410	\$ 1,375,891	\$ 1,493,815	\$ 117,924	8.57%	

Notes:

- (1) Budget for other facility rentals, such as Old Pelham Town Hall, decreased based on potential impact of COVID-19
- (2) Janitorial services are being contracted. Increased cleaning costs budgeted, and \$11,500 in costs of portable washrooms for active parks moved to Recreation Administration
- (3) Increased reserve transfers required under Policy
- (4) A portion of the CIBC loan was applied to repay the construction bridge loan for the MCC in 2020 and has been apportioned to facilities
- (5) Comparative actuals from 2018 and 2019 include the Meridian Community Centre Facility, which has been moved to a separate department commencing in 2020



Beautification

The Beautification Division is responsible for the maintenance, repair and operation of municipal parks, playgrounds, sports fields, forestry, cemetery, and horticultural installations.

The Beautification Division oversees operational contracts including; 1) Tree Pruning, Removal, Inspection and Replacement, 2) Gypsy Moth Management, 3) Irrigation Line Maintenance, 4) Flagpole Service and Repair, 5) Municipal Grass cutting of, Municipal Lawn, Storm Ponds, Trails and Green Spaces, 6) Christmas Lighting

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 31,559	\$ 27,906	\$ 33,000	\$ 10,000	\$ (23,000)	(69.70)%	(1)
Expenditures							
Salaries and Benefits	481,959	478,142	520,000	530,727	10,727	2.06%	
Materials and Supplies	30,899	33,623	49,360	44,780	(4,580)	(9.28)%	(2)
Contract Services	67,319	142,713	311,200	372,200	61,000	19.60%	(3)
Total Expenditures	580,177	654,478	880,560	947,707	67,147	7.63%	
Net Levy Requirements	\$ 548,618	\$ 626,572	\$ 847,560	\$ 937,707	\$ 90,147	10.64%	

Notes:

- (1) Budgeted cost recoveries from parks decreased based on potential impact of COVID-19
- (2) \$10,000 in materials and supplies related to active parks moved to Recreation Administration; slight increase in materials required
- (3) Increase in operational costs due to growth and increased tree planting. \$80,000 budget for diseased tree removal, which is now ongoing, has been moved from capital to operating. Includes gypsy moth budget of \$150,000 which will result in a smaller spray than 2020.





Roadway Maintenance

The Roadway Maintenance Division is responsible for the maintenance and operation of the transportation system made up of 240km of road including 72km of paved surface and 168km of surface treated roads and approximately 66km of sidewalk infrastructure ranging from 0.6m to 1.8m in width.

The transportation system is maintained through several preventative maintenance, rehabilitation and inspection programs in accordance to O. Reg. 239/02: Minimum Maintenance Standards For Municipal Highways, under Municipal Act, 2001, S.O. 2001, c. 25. (MMS)

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Other Revenues	\$ (3,522)	\$ -	\$ -	\$ -	\$ -	-%	
Expenditures							
Salaries and Benefits	331,102	340,175	365,800	376,808	11,008	3.01%	(1)
Materials and Supplies	95,607	85,259	96,930	111,930	15,000	15.48%	(2)
Contract Services	249,781	326,657	277,500	261,000	(16,500)	(5.95)%	(3)
Transfer to Reserve	1,638,395	1,933,395	2,235,985	2,361,950	125,965	5.63%	(4)
Total Expenditures	2,314,885	2,685,486	2,976,215	3,111,688	135,473	4.55%	
Net Levy Requirements	\$ 2,318,407	\$ 2,685,486	\$ 2,976,215	\$ 3,111,688	\$ 135,473	4.55%	

Notes:

- (1) Additional on-call premiums
- (2) Increased cost of handheld devices and pavement markings
- (3) Budget reduced for catchbasin cleaning to temporarily offset other increased costs, but will need to be added back in 2022
- (4) Increased reserve transfers required under Policy

Winter Control



The Town of Pelham Public Works Department is responsible for winter maintenance on all municipal roads, sidewalks, paved parking trails, municipal parking lots, and commercial areas in accordance to O. Reg. 239/02: "Minimum Maintenance Standards For Municipal Highways, under Municipal Act, 2001, S.O. 2001, c. 25. (MMS) and Town of Pelham Winter Operations Policy S801-13.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Transfer from Reserve	\$ -	\$ 120,766	\$ -	\$ -	\$ -	-%	(1)
Expenditures							
Salaries and Benefits	159,252	143,338	161,700	166,986	5,286	3.27%	(2)
Materials and Supplies	160,469	197,945	136,650	136,650	-	-%	
Contract Services	286,267	353,987	290,000	290,000	-	-%	
Total Expenditures	605,988	695,270	588,350	593,636	5,286	0.90%	
Net Levy Requirements	\$ 605,988	\$ 574,504	\$ 588,350	\$ 593,636	\$ 5,286	0.90%	

Notes:

- (1) Any budget shortfall in Winter Control is transferred from the Roads Reserve in accordance with the Reserve and Reserve Fund Policy
- (2) On-call premiums added



The Town of Pelham Fleet maintains vehicles and equipment in support of the Building Department, Fire and By-law Services, Public Works (Engineering, Water/Wastewater, Roads, Beautification, Facilities), Culture & Wellness, and Administrative Services. The Fleet consists of approximately 82 units is maintained by (1) Fleet Technician who completes or coordinates all repairs, preventative maintenance and inspections. Fleet Operations also includes upkeep of the Fuel Management System, Commercial Vehicle Licencing and shop stock.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 60,533	\$ 62,059	\$ 62,800	\$ 63,014	\$ 214	0.34%	
Materials and Supplies	70,195	64,727	71,400	71,400	-	-%	
Fuel	120,754	107,804	119,900	99,900	(20,000)	(16.68)%	(1)
Contract Services	41,267	67,812	57,000	60,300	3,300	5.79%	(2)
Rental Expense	3,097	-	6,000	6,000	-	-%	
Transfer to Reserve	276,060	276,060	310,000	403,000	93,000	30.00%	(3)
Total Expenditures	571,906	578,462	627,100	703,614	76,514	12.20%	
Net Levy Requirements	\$ 571,906	\$ 578,462	\$ 627,100	\$ 703,614	\$ 76,514	12.20%	

Notes:

- (1) Decreased fuel costs are anticipated based on the potential impact of COVID-19, but will increase in 2022
- (2) Increased cost of vehicle repair and maintenance
- (3) Increased reserve transfers are required under Policy

Street Lighting



Budget for the distribution of hydro costs for the provision of street lighting in the Town of Pelham.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Materials and Supplies	\$ 175,896	\$ 182,683	\$ 197,289	\$ 200,000	\$ 2,711	1.37%	
Contract Services	-	-	2,500	-	(2,500)	(100.00)%	
Total Expenditures	175,896	182,683	199,789	200,000	211	0.11%	
Net Levy Requirements	\$ 175,896	\$ 182,683	\$ 199,789	\$ 200,000	\$ 211	0.11%	



Niagara Central Airport Commission

The Niagara Central Dorothy Rungeling Airport Commission operates a two runway airport offering a year-round fixed base operation. The Commission is funded by the four nearby municipalities: City of Welland, City of Port Colborne, Town of Pelham and Township of Wainfleet. The Town of Pelham has a non-controlling interest in the airport of 18%.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Net Levy Requirements	\$ 42,816	\$ 20,844	\$ 27,621	\$ 27,621	\$ -	-%	

Cemeteries



Cemetery Operations include the maintenance and operation of the Fonthill and Hillside Cemetery, including burials, and grounds maintenance. The Town of Pelham also provides grounds maintenance at the Metler Road Cemetery.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 40,025	\$ 37,447	\$ 30,000	\$ 30,000	\$ -	-%	
Administrative charges	1,146	1,004	1,100	1,100	-	-%	
Other Revenues	54,679	55,878	45,400	45,400	-	-%	
Total Revenues	95,850	94,329	76,500	76,500	-	-%	
Expenditures							
Salaries and Benefits	87,148	89,023	86,700	82,470	(4,230)	(4.88)%	
Materials and Supplies	711	2,115	4,250	4,250	-	-%	
Contract Services	8,724	7,121	16,330	16,330	-	-%	
Transfer to Reserve	20,000	20,000	23,000	28,600	5,600	24.35%	(1)
Total Expenditures	116,583	118,259	130,280	131,650	1,370	1.05%	
Net Levy Requirements	\$ 20,733	\$ 23,930	\$ 53,780	\$ 55,150	\$ 1,370	2.55%	

Notes:

(1) Increased reserve transfers required under Policy



Recreation Administration

The Recreation, Administration Department is committed to providing quality programs and services, festivals, events, parks and facilities that create opportunities to strengthen individuals, families and the community. Embracing a customer-driven focus, our services are inclusive and responsive to the needs of a diverse and changing population. We work collaboratively with our community partners to develop creative approaches that maximize recreational leisure, and arts and culture opportunities. With integrity, teamwork, innovation and excellence, we are dedicated to preserving and enhancing the quality of life and wellbeing for all residents in the Town of Pelham.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Federal	\$ 2,513	\$ -	\$ -	\$ -	\$ -	-%	
Other Revenues	12,985	58,467	45,000	-	(45,000)	(100.00)%	(1)
Total Revenues	15,498	58,467	45,000	-	(45,000)	(100.00)%	
Expenditures							
Salaries and Benefits	156,891	140,174	149,100	149,819	719	0.48%	
Materials and Supplies	54,080	67,819	57,907	47,050	(10,857)	(18.75)%	(2)
Contract Services	-	-	-	11,550	11,550	-%	(3)
Transfer to Reserve	145,877	145,877	164,000	61,600	(102,400)	(62.44)%	(4)
Total Expenditures	356,848	353,870	371,007	270,019	(100,988)	(27.22)%	
Net Levy Requirements	\$ 341,350	\$ 295,403	\$ 326,007	\$ 270,019	\$ (55,988)	(17.17)%	

Notes:

- (1) Servery sales, which are expected to be lower in 2021 due to the impact of COVID-19, have been moved to the Meridian Community Centre Facility department along with the associated cost of materials and supplies
- (2) Materials and supplies related to servery sales have been moved to the Meridian Community Centre Facility , and \$10,000 in materials for active parks were moved from Beautification to Recreation Administration
- (3) \$11,500 in portable washroom costs moved from Facilities
- (4) Reduced reserve transfers needed to Parks reserve based on capital forecast





Special Events and Festivals

The Town of Pelham facilitates and supports the delivery of vibrant and sustainable festivals and events that engage the community in event leadership, and enhance the quality of life for its residents and the community at large.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Federal	\$ -	\$ -	\$ 14,650	\$ 14,650	\$ -	-%	
Rentals	-	-	19,120	19,120	-	-%	
Other Revenues	182,022	152,919	114,000	114,000	-	-%	
Total Revenues	182,022	152,919	147,770	147,770	-	-%	
Expenditures							
Salaries and Benefits	78,459	79,292	81,100	85,361	4,261	5.25%	
Materials and Supplies	261,264	194,968	115,620	115,620	-	-%	
Contract Services	-	-	74,350	74,350	-	-%	
Total Expenditures	339,723	274,260	271,070	275,331	4,261	1.57%	
Net Levy Requirements	\$ 157,701	\$ 121,341	\$ 123,300	\$ 127,561	\$ 4,261	3.46%	

Notes:

(1) At this time, the impact of COVID-19 on special events in 2021 is unknown, however it is anticipated that the net tax levy impact from the events will be consistent with the requirements above regardless of whatever modifications are required



Recreation and Wellness

The Town of Pelham offers a variety of inclusive recreational programs for participants of all ages, abilities and interests. Our program range includes Arts & Culture, Aquatics, Technology, Sports and Fitness. Recreation programs provide the opportunity to be active within the community, meet new people and develop skills and interests.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ 39,249	\$ 54,727	\$ 42,700	\$ 42,700	\$ -	-%	(1)
Grant Revenue - Federal	-	24,749	-	-	-	-%	
Fees	43,000	93,625	85,000	40,000	(45,000)	(52.94)%	(2)
Rentals	-	360	-	-	-	-%	
Total Revenues	82,249	173,461	127,700	82,700	(45,000)	(35.24)%	
Expenditures							
Salaries and Benefits	104,518	150,002	155,600	153,534	(2,066)	(1.33)%	
Materials and Supplies	5,200	26,627	7,500	7,500	-	-%	
Contract Services	12,143	17,530	16,100	9,600	(6,500)	(40.37)%	(3)
Total Expenditures	121,861	194,159	179,200	170,634	(8,566)	(4.78)%	
Net Levy Requirements	\$ 39,612	\$ 20,698	\$ 51,500	\$ 87,934	\$ 36,434	70.75%	

Notes:

- (1) Senior Active Living Centres Grant anticipated to continue
- (2) Decreased programming revenues anticipated due to the impact of COVID-19
- (3) Decreased contracted services anticipated for programs



Swim Programs

Swim programs at the Pelham Pool allow swimmers to strengthen their skills in both an instructional setting, through swimming lessons, and a recreational setting, through programs such as swim team. Swimmers are not only limited to youth, as many families attend during public swims and many adults and seniors attend Lane Swim and Aqua Zumba classes.

Swimming lessons help swimmers gain confidence while learning important life skills and how to stay safe around water, preventing drowning. Swim team helps to teach swimmers the importance of teamwork, persistence and practice. While other programs such as Aqua Zumba encourages a healthy lifestyle while sparking friendships within the community. Although the Pelham pool is only open during the summer months, it's programs help to create a strong feeling of community for all who attend!

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 58,018	\$ 62,620	\$ 58,070	\$ 33,800	\$ (24,270)	(41.79)%	(1)
Rentals	285	336	300	600	300	100.00%	
Other Revenues	377	400	400	-	(400)	(100.00)%	
Total Revenues	58,680	63,356	58,770	34,400	(24,370)	(41.47)%	
Expenditures							
Salaries and Benefits	83,500	78,049	85,500	56,500	(29,000)	(33.92)%	(2)
Materials and Supplies	4,144	4,838	5,225	3,500	(1,725)	(33.01)%	
Total Expenditures	87,644	82,887	90,725	60,000	(30,725)	(33.87)%	
Net Levy Requirements	\$ 28,964	\$ 19,531	\$ 31,955	\$ 25,600	\$ (6,355)	(19.89)%	

Notes:

- (1) Reduced fees budgeted due to potential impact from COVID-19
- (2) Reduced budget for part-time staff due to potential impact from COVID-19



Youth Programs

Town of Pelham offers many youth programs including Summer, March Break, Winter and PD Day camps! These camps offer childcare for children between the ages of 4 and 12 while they are out of school, while promoting physical literacy, creativity and adventure. Camp days are busy with games, crafts, trips to the Pelham Pool, Bissells and many attractions including African Lion Safari, Wild Waterworks and more. Specialty camps including art and theater camp, chef camp, tennis camp, Jr. Firefighter camp and bike camp are also offered throughout the summer, providing youth with the opportunity to master a new skill or find a new passion.

The Town of Pelham has also offered other youth programs including anime drawing and cheer leading classes, with the hopes of offering more youth programs in the future!

The youth programs offered by the Town of Pelham help youth to gain confidence, learn new skills, build friendships and create memories that will last a lifetime!

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 112,562	\$ 134,262	\$ 129,800	\$ 75,500	\$ (54,300)	(41.83)%	(1)
Other Revenues	3,390	3,683	3,250	2,500	(750)	(23.08)%	
Total Revenues	115,952	137,945	133,050	78,000	(55,050)	(41.38)%	
Expenditures							
Salaries and Benefits	67,543	74,905	77,000	76,947	(53)	(0.07)%	
Materials and Supplies	9,669	15,828	13,450	7,450	(6,000)	(44.61)%	(2)
Contract Services	19,559	24,331	26,400	5,000	(21,400)	(81.06)%	(2)
Total Expenditures	96,771	115,064	116,850	89,397	(27,453)	(23.49)%	
Net Levy Requirements	\$ (19,181)	\$ (22,881)	\$ (16,200)	\$ 11,397	\$ 27,597	(170.35)%	

Notes:

- (1) Reduced camp revenues have been budgeted because of the potential impact of COVID-19
- (2) Decreased costs of materials and contract services if camp enrolments are lower than previous years



Culture and Community Enhancement

The heart of the Town of Pelham is its people. Our shared cultural experiences shape our identity and enhance our experiences. The Town is committed to the continued nurturing and development of an engaged, inclusive, accessible and safe community. Through a community development approach, our staff work together with residents and community groups, clubs and organizations to build a strong sense of community in Pelham. This is done through community festivals & events, neighbourhood development, public arts & cultural initiatives, community group support, volunteer development and support for our seniors.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Municipal	\$ -	\$ -	\$ 3,500	\$ 3,500	\$ -	-%	
Rentals	3,052	39	8,000	8,000	-	-%	
Other Revenues	75,772	65,218	63,500	63,500	-	-%	
Total Revenues	78,824	65,257	75,000	75,000	-	-%	
Expenditures							
Salaries and Benefits	73,323	84,680	64,800	78,997	14,197	21.91%	
Materials and Supplies	74,390	75,894	78,950	78,950	-	-%	(1)
Contract Services	-	-	13,950	13,950	-	-%	
Total Expenditures	147,713	160,574	157,700	171,897	14,197	9.00%	
Net Levy Requirements	\$ 68,889	\$ 95,317	\$ 82,700	\$ 96,897	\$ 14,197	17.17%	

Notes:

(1) \$15,000 added for tourism partnership with Lincoln and St. Catharines as per strategic plan



Meridian Community Centre Facility

The focus of the Meridian Community Centre facility is on services and spaces that achieve a safe and improved sense of community. It consists of two ice pads, two gymnasiums, a walking track, and meeting rooms that can be rented and used for programs. The Senior Active Living Centre is located at the MCC. This facility is a designated Senior Hub, as well as a place where art is showcased.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Rentals	\$ -	\$ -	\$ 686,342	\$ 405,000	\$ (281,342)	(40.99)%	(1)
Other Revenues	-	-	-	15,000	15,000	-%	(2)
Transfer from Reserve	-	-	100,000	-	(100,000)	(100.00)%	(3)
Total Revenues	-	-	786,342	420,000	(366,342)	(46.59)%	
Expenditures							
Salaries and Benefits	-	-	947,700	1,109,377	161,677	17.06%	(4)
Materials and Supplies	-	-	586,168	563,460	(22,708)	(3.87)%	(5)
Contract Services	-	-	97,381	109,281	11,900	12.22%	(6)
Rental Expense	-	-	500	500	-	-%	
Total Expenditures	-	-	1,631,749	1,782,618	150,869	9.25%	
Net Levy Requirements	\$ -	\$ -	\$ 845,407	\$ 1,362,618	\$ 517,211	61.18%	

Notes:

- (1) Decreased revenues are anticipated due to the potential impact of COVID-19.
- (2) MCC serverly sales have been moved from Recreation Administration, but are expected to be lower than previous years
- (3) There will be no further transfers from the MCC reserve as any remaining balance will be used to pay the debt
- (4) Additional staffing costs at MCC related to COVID-19 and additional rink attendant
- (5) Approximate \$50,000 decrease in budgeted hydro costs due to new cool water flooding system and lower hydro rates, partially offset by increased janitorial supplies
- (6) Increased costs of repairs and maintenance
- (7) Comparative actuals from 2018 and 2019 were previously included in the Facilities budget, which has been moved here commencing in 2020

Public Transit



The goal of Pelham Transit is to improve mobility options for residents who do not have access to their own transportation, including students, seniors, people with disabilities and others. Further, the goal is to establish a connection between North Pelham, Fenwick, Ridgeville and Fonthill with our business community and regional transit system. Offering a transit system that will provide access to Niagara College and Brock University by connecting the Regional Transit System that in turn connects to GO Transit services, thereby providing access to opportunities outside the Niagara Region. The transit system also facilitates economic development; provides environmentally sustainable transportation between communities; supports GO service in Niagara; and contributes to a high quality of life for Pelham residents and beyond.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ 53,158	\$ 117,210	\$ 175,000	\$ 120,000	\$ (55,000)	(31.43)%	(1)
Grant Revenue - Other	-	58,587	62,500	-	(62,500)	(100.00)%	(1)
Other Revenues	27,418	32,600	37,000	-	(37,000)	(100.00)%	(1)
Total Revenues	80,576	208,397	274,500	120,000	(154,500)	(56.28)%	
Expenditures							
Salaries and Benefits	67,849	108,847	116,500	117,586	1,086	0.93%	
Materials and Supplies	4,857	5,922	9,470	3,200	(6,270)	(66.21)%	
Contract Services	186,348	333,434	400,600	178,700	(221,900)	(55.39)%	(2)
Total Expenditures	259,054	448,203	526,570	299,486	(227,084)	(43.13)%	
Net Levy Requirements	\$ 178,478	\$ 239,806	\$ 252,070	\$ 179,486	\$ (72,584)	(28.80)%	

Notes:

(1) The Niagara Region will be collecting provincial gas tax and all other revenues under the one-year pilot agreement. The 2021 budget includes \$100,000 from the Ministry of Transportation, as well as \$20,000 in provincial gas tax funding received in 2020 and deferred for future expenditures

(2) Contract services for 2021 as per the one-year pilot agreement



Library Board

The Pelham Public Libraries are a circulating library with collections that support literacy, education, enlightenment and entertainment. The library offers free programs that provide opportunities for social, cultural, personal and intellectual enrichment.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Net Levy Requirements	\$ 814,218	\$ 814,218	\$ 864,218	\$ 877,164	\$ 12,946	1.50%	(1)

Notes:

(1) In 2020, WSIB classified Pelham library staff under the Town's general rate, resulting in an increased cost to the library while the Town's overall rate decreased. The Town contribution to the library is being increased to offset the additional cost.



Planning and Development Administration

The focus of the planning division is to process development proposals and ensure compliance with Provincial, Regional and Town policies and regulations with the objective of having a vibrant and healthy community. The Planning Division processes development applications including; Subdivision, Official Plan Amendment, Zoning By-law Amendment, Site Plan Approval and Consent and Minor Variance. It provides direction to both staff and Council when making land use decisions. The Planning division is also responsible for planning policy development and review, and cultural heritage planning.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 191,591	\$ 146,366	\$ 110,340	\$ 130,340	\$ 20,000	18.13%	(1)
Other Revenues	5,322	6,719	30,000	30,000	-	-%	
Total Revenues	196,913	153,085	140,340	160,340	20,000	14.25%	
Expenditures							
Salaries and Benefits	374,783	380,085	476,700	498,968	22,268	4.67%	
Materials and Supplies	9,512	7,002	21,110	18,010	(3,100)	(14.68)%	(2)
Transfer to Reserve	85,000	230,000	230,000	137,000	(93,000)	(40.43)%	(3)
Total Expenditures	469,295	617,087	727,810	653,978	(73,832)	(10.14)%	
Net Levy Requirements	\$ 272,382	\$ 464,002	\$ 587,470	\$ 493,638	\$ (93,832)	(15.97)%	

Notes:

- (1) Increased fees anticipated from development within the Town
- (2) Reduced costs anticipated due to the impact of COVID-19 but will increase again in 2022
- (3) Required transfers to Community Improvement Plan (CIP) Reserve decreasing; budget is for \$72,000 to the Planning Reserve and \$65,000 to the CIP Reserve



Building Department



The role of the Building division is to provide advice to the public and Council regarding the Ontario Building Code and effective building practices to ensure life safety, and to administer the building permit process, inspect to ensure compliance and enforcement to obtain compliance when required.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Licenses and Permits	\$ 655,957	\$ 688,479	\$ 600,500	\$ 650,500	\$ 50,000	8.33%	
Other Revenues	-	24,780	-	-	-	-%	
Total Revenues	655,957	713,259	600,500	650,500	50,000	8.33%	
Expenditures							
Salaries and Benefits	368,924	362,368	405,710	441,376	35,666	8.79%	(1)
Materials and Supplies	23,877	31,342	32,235	32,285	50	0.16%	
Contract Services	33,259	41,594	65,000	5,000	(60,000)	(92.31)%	(1)
Transfer to Reserve	229,897	277,955	97,555	171,839	74,284	76.15%	(2)
Total Expenditures	\$ 655,957	\$ 713,259	\$ 600,500	\$ 650,500	\$ 50,000	8.33%	

Notes:

- (1) Inspections being completed by staff rather than by contract
- (2) Any surplus or deficit of the Building Department is transferred to/from its reserve



Municipal Drainage

The Town of Pelham is responsible for the municipal drainage system and maintenance and repair of that system in accordance with the Drainage Act. Costs associated with maintenance and repair of a municipal drain or the development of a new municipal drain are recovered from the benefitting property owners in the watershed of the municipal drain. Municipal drains are established by municipal bylaw and based on an engineer's report.

	2018	2019	2020	2021	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 10,904	\$ 12,411	\$ 13,000	\$ 12,988	\$ (12)	(0.09)%	
Materials and Supplies	1,617	175	3,375	1,575	(1,800)	(53.33)%	
Contract Services	2,035	-	1,000	1,000	-	-%	
Transfer to Reserve	-	20,000	43,000	19,000	(24,000)	(55.81)%	
Total Expenditures	14,556	32,586	60,375	34,563	(25,812)	(42.75)%	
Net Levy Requirements	\$ 14,556	\$ 32,586	\$ 60,375	\$ 34,563	\$ (25,812)	(42.75)%	

Notes:

- (1) Reduced reserve transfer needed due to 2019 surplus allocation

**Meridian Community Centre
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		2019 Actual	2020 Actuals at August 31 (8 months)	2020 Budget	2021 Approved Budget	Increase/ (Decrease) \$	Increase/ (Decrease) %	Notes
Revenues								
Arena Revenues		\$ 610,951	\$ 359,296	\$ 595,342	\$ 355,000	\$ (240,342)	(40.4%)	(1)
Multi-Purpose Space Revenues		75,697	24,310	63,000	36,000	(27,000)	(42.9%)	(2)
Gymnasium		67,387	25,953	63,000	25,000	(38,000)	(60.3%)	(3)
Programming Revenues		135,637	53,390	129,800	75,500	(54,300)	(41.8%)	(4)
Grants		84,476	32,025	42,700	42,700	-	0.0%	
Other Revenues - Miscellaneous		78,566	37,365	63,550	40,800	(22,750)	(35.8%)	(5)
Other Revenues - Advertising		24,137	10,000	30,000	10,000	(20,000)	(66.7%)	(6)
Total Revenues	(a)	\$ 1,076,851	\$ 542,339	\$ 987,392	\$ 585,000	\$ (402,392)	(40.8%)	
Expenditures								
Salaries and Benefits		\$ 1,081,564	\$ 699,870	\$ 1,239,600	\$ 1,399,281	\$ 159,681	12.9%	(7)
Professional Development		8,097	8,399	10,900	10,900	-	0.0%	
Associations/Memberships		3,799	2,088	7,000	5,000	(2,000)	(28.6%)	(8)
Travel		2,401	-	4,500	3,600	(900)	(20.0%)	(8)
Hydro		313,160	209,116	400,000	350,000	(50,000)	(12.5%)	(9)
Natural Gas		54,345	32,161	65,000	65,000	-	0.0%	(9)
Water		35,937	26,340	40,000	40,000	-	0.0%	(9)
Telephone		11,782	5,492	10,760	14,060	3,300	30.7%	(10)
Office Supplies		5,693	1,847	6,650	6,650	-	0.0%	
Material and Supplies		124,725	70,368	55,000	47,450	(7,550)	(13.7%)	(11)
Furniture & Equipment		24,531	209	6,000	6,000	-	0.0%	
Material and Supplies-Janitorial		20,851	13,470	34,488	50,000	15,512	45.0%	(12)
Fuel		5,076	2,646	4,850	4,850	-	0.0%	
Internet		9,891	6,594	12,000	12,000	-	0.0%	
Insurance		43,716	49,631	49,631	54,594	4,963	10.0%	(13)
Contract Services-Janitorial		60,248	8,475	13,500	13,500	-	0.0%	
Contract Services-Other		122,022	84,753	155,631	134,131	(21,500)	(13.8%)	(14)
Repairs and Maintenance		18,719	11,409	11,500	23,500	12,000	104.3%	(15)
Total Expenditures before Debt and Other Items	(b)	\$ 1,946,557	\$ 1,232,868	\$ 2,127,010	\$ 2,240,516	\$ 113,506	5.3%	
Net Surplus (Deficit) before Debt and Other Items	(c) = (a) - (b)	\$ (869,706)	\$ (690,529)	\$ (1,139,618)	\$ (1,655,516)	\$ (515,898)	45.3%	
Debt Activity								
Tax Levy Debenture Interest		\$ (288,500)	\$ (142,107)	\$ (282,024)	\$ (292,129)	(10,105)	3.6%	
Tax Levy Debenture Principal		(191,768)	(98,293)	(198,227)	(251,570)	(53,343)	26.9%	(16)
Development Charge Revenue		630,310	630,188	630,188	630,063	(125)	(0.0%)	
Development Charge Debenture Interest		(377,212)	(368,875)	(368,875)	(360,268)	8,607	(2.3%)	
Development Charge Debenture Principal		(253,098)	(261,313)	(261,313)	(269,795)	(8,482)	3.2%	
Pre-MCC RCW and Facility Net Costs		893,532	634,056	951,088	970,110	19,022	2.0%	(17)
One-time Transfer from MCC Reserve		425,500	66,667	100,000		(100,000)	(100.0%)	(18)
Safe Restart Phase 2 Funding					494,392	494,392	100.0%	(19)
Net Debt and Other Items	(d)	\$ 838,764	\$ 460,323	\$ 570,837	\$ 920,803	\$ 349,966	61.3%	
NET SURPLUS (DEFICIT)	(e) = (c) + (d)	\$ (30,942)	\$ (230,206)	\$ (568,781)	\$ (734,713)	\$ (165,932)	29.2%	(20)

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Explanatory Notes:

- (1) The ice rental has decreased from prior year as a result of a decrease in number of skaters on the ice. It is to unknown how long the impact of COVID-19 will last. Hockey tournaments have been cancelled for the early part of 2021. Safety precautions have been put in place that even if the number of people in the building decreases, this will be addressed by eliminating spectators.
- (2) Multi-purpose room rental has decreased since the impact of COVID-19 has not allowed gathering in spaces. This is an estimated budget based on a limited number of room rentals.
- (3) The gymnasium revenue has decreased as a result of COVID-19 impact. Tournaments have been cancelled for the early part of 2021.
- (4) Programming revenues have decreased due to the smaller number of participants in each class due to the impact of COVID-19 of social distancing. The size of classes are provincially mandated.
- (5) Miscellaneous revenue includes cost recoveries, equipment rentals, event revenue, donations, servery sales, and other items that are individually too small to classify separately. The reduction in projected budget for 2021 pertains to the reduction of event revenue and servery revenue due to the impact of COVID-19.
- (6) Due to the impact of COVID-19 the arena advertising revenue is projected to be lower in 2021. The current advertising contract expires in 2021 and a review will be taking place.
- (7) Additional salary and benefits costs is directly related to the required screeners at the MCC entrance and staffing for COVID-19 precautions.
- (8) Professional development including travel has decreased since most training and conferences are currently held virtually due to the impact of COVID-19.
- (9) Savings on hydro and utilities as a result of lower rates and the use of cold water ice making equipment. It is uncertain how long the lower rates will remain in effect since this is a COVID-19 operating pressure savings initiative.
- (10) Increased cost of telephone services due to additional hand held devices for staff.
- (11) Decrease in material supplies is due to a reduction in servery sales.

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Explanatory Notes:

- (12) Increase in janitorial supplies is due to the additional cleaning required as a result of COVID-19.
- (13) Insurance is projected to increase by 10% in 2021.
- (14) Decreased use of contracted services, such as entertainment, for special events being held at the MCC for families and seniors as a result of the impact of COVID-19.
- (15) Increased repairs and maintenance of the building as the MCC is going into its third year of operations.
- (16) Increased principal and interest payments relate to the CIBC demand loan applied to repay the Infrastructure Ontario construction bridge loan.
- (17) The Pre-MCC costs will be increased by approximately 2% per year to reflect average inflation.
- (18) The One-time transfer for the MCC reserves was for 2019 and 2020.
- (19) A total of \$494,392 in Safe Restart Phase 2 Federal and Provincial funding has been applied to offset lost revenues and increased expenditures that are directly a result of COVID-19.
- (20) The net deficit for the MCC has increased by \$165,932 as a result of tax levy supported debt charges and the decreased transfer from the MCC reserve.

This schedule is a consolidation of all activity at the Meridian Community Centre (MCC) across numerous Town departments, including the MCC Facility, Recreation and Wellness, Finance, Information Systems, and others.