



Town of Pelham 2024 Approved Operating Budget



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

Town of Pelham

2024 Operating Budget

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Council Approval – Updated December 20, 2023

The 2024 Draft Operating Budget was presented to Council on December 13, 2023. The recommended tax levy increase was 4.28% after 3.16% assessment growth. Ahead of the budget presentation, Town staff were able to identify additional revenues in the recreation department. The additional revenues in recreation resulted in a net decrease in property tax revenue required and lowered the tax rate increase from 4.28% to 3.77% after assessment growth.

At the December 20, 2023 meeting of Council, the 2024 Operating Budget was approved with the changes from the December 13, 2023 Council meeting. These changes are outlined below.

2024 Budget Adjustments		
Description	Budget Area	2024 Budget
Revenues		
Total Revenues per Draft 2024 Budget Presented to Council December 13, 2023		\$ 23,950,116
Increase user fee revenue - Meridian Community Center		94,000
Decreased property tax revenues		<u>(94,000)</u>
Total Revenues per 2024 Approved Budget - December 20, 2023		<u>\$ 23,950,116</u>
Expenditures		
Total Expenditures per Draft 2024 Budget Presented to Council December 13, 2023		\$ 23,950,116
Increase/Decrease in Expenditures - (None)		-
Total Revenues per 2024 Approved Budget - December 20, 2024		<u>\$ 23,950,116</u>



Challenges

Increased inflation, supply chain constraints, climate change, and labour shortages are four of the biggest challenges that the Town is anticipating facing in 2024. The 2024 budget is prepared with these challenges in mind allowing the Town to remain flexible and adaptable.

While inflation rates have been decreasing, and are predicted to trend downward in 2024, the rate is currently considerably higher than the Bank of Canada target rate of 2% and is anticipated to remain so in 2024, leading to increased costs of goods and services.

The supply chain constraints experienced in 2023 are anticipated to continue to be a challenge in 2024 as well, making it difficult to obtain necessary equipment, parts, and other particular materials and supplies in a timely manner, which can impact the Town's programs and services offered.

Climate change is anticipated to be challenge in 2024, leading to increased frequency and severity of storms, which is anticipated to increase costs relating to post-storm clean-up, facilities maintenance, calls for emergency services, and so on.

While the labour shortage is improving, the shortage is still being felt across many industries in Ontario and municipalities are also feeling the pressures as vacancies remain open longer and it is often difficult to find the right candidate to fill particular vacant positions. This can also impact the programs and services offered by the Town.

Staff Salaries and Benefits

This is the first year of a new CUPE Collective Agreement which is anticipated to be ratified on November 15, 2023. This Collective Agreement includes a cost-of-living wage increase of 3.25% for 2024. The cost-of-living allowance for non-unionized staff is budgeted also at 3.25%. The estimated cost of these COLA increases is \$225,000.

In 2023, Council approved part-time pay grid enhancements leading to the Town obtaining the status of being a Living Wage Employer in Niagara. The estimated cost of these enhancements is \$20,000. This enhancement assists with combating the labour shortage and makes particularly difficult positions to recruit more attractive.

In the last pay period of 2024, there will 2 additional days being accrued (7 days in total) leading to a very uncommon negative impact of \$97,000. It's important to note that this will be a decrease to the 2025 operating budget.

Unionized and non-unionized staff have been progressing through the previously established salary grids. The estimated impact of grid movement for these staff is \$361,000. The impact of this increase will partially be offset by transfers from the Human Resources Capacity Reserve.

There are a variety of increases relating to staff benefits. In 2019, the Government of Canada announced plans to enhance the Canada Pension Plan (CPP). These enhancements aim to replace one third (33.33%) of the average workers earnings in retirement, up from the previous benchmark of one quarter (25.00%). The gradual enhancement is being completed in two steps, with step one being completed from 2019 through 2023 and step two from 2024 through 2025. As this is this first year of step two, there has been an increase to the maximum pensionable earnings as well as contributions rates, leading to higher costs. The Employment Insurance (EI) maximum insurable earnings and premiums have also increased, likely due to higher unemployment rates in recent years (largely due to COVID). The impact of these increases is estimated to be \$22,000.



The Towns' health benefits costs are estimated to increase in 2024 by \$117,000 (15.56%) from 2023. The main reasons for these increases are inflation, enhanced coverage negotiated through the collective bargaining process, and an overall increase in cost of claims across the insurance industry.

Cash Balances and Long-term Debt

The Town has been focusing on maintaining healthy cash balances and reducing debt. In the 2022 Audited Financial Statements, the cash balance remains strong with only a minimal decrease from \$18.9 M to \$18.2 M the year prior; bank indebtedness further decreased from \$1.0 M to \$900,000; and net debt (financial assets less liabilities) decreased from \$12.1 M to \$10.5 M compared to the 2021 fiscal year. This is definitely a move in the right direction as the Town focuses on the strategic goal of Financial Sustainability.

There are a lot of capital pressures facing the Town in the Long-term Capital Plan. In the Capital Financing and Debt Management Policy S400-07, the Town recognizes the importance of protecting and preserving capital while maintaining solvency and liquidity to meet ongoing financial requirements. In order to ensure long-term financial sustainability and flexibility, in 2023, the Town implemented an internal debt limit which is lower than the Annual Repayment Limit established by the province. The projected debt as a percentage of own source net revenues for 2024 is 13.4% which is a decrease from the 13.8% it was projected to be in the 2023 budget.

The total long-term debt for the Town at the end of 2023 is projected at \$26,497,388, a decrease of \$2.2 million from 2022 due to principal payments. The 2024 draft capital budget includes no new debt.

When reviewing the Debt-Related Financial Indicators, there has been an improvement in 5 out of 7 ratios from 2018 to 2022. Please refer to the debenture section for the analysis.

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 cash was used 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. The Reserve and Reserve Fund Policy outlines an approved plan that the Town needs to follow. The policy has phased-in targets, and reserve transfers must be increased sufficiently to reach the minimum target reserve balances by 2039. In order to meet the targets set in policy, the 2024 budget includes a \$342,500 increase to capital reserve transfers. The phased-in targets are recalculated annually based on fluctuation in reserve balances, and the 2024 increase in contributions will help the town achieve the target minimum balances in each of its capital reserves over the next 10 years. The 2024 increase of \$342,500 is one of the largest items impacting the tax levy in 2024, however these increases are allowed for planned capital expenditures and to minimize issuance of new debt.

Tax Levy Increase

Table 1 shows the total increase to the operating budget of \$1,256,305. The assessment growth was released by the Municipal Property Assessment Corporation (MPAC) in November at 3.16%. The new growth assessment reduces the tax impact on existing property taxpayers.



Table 1

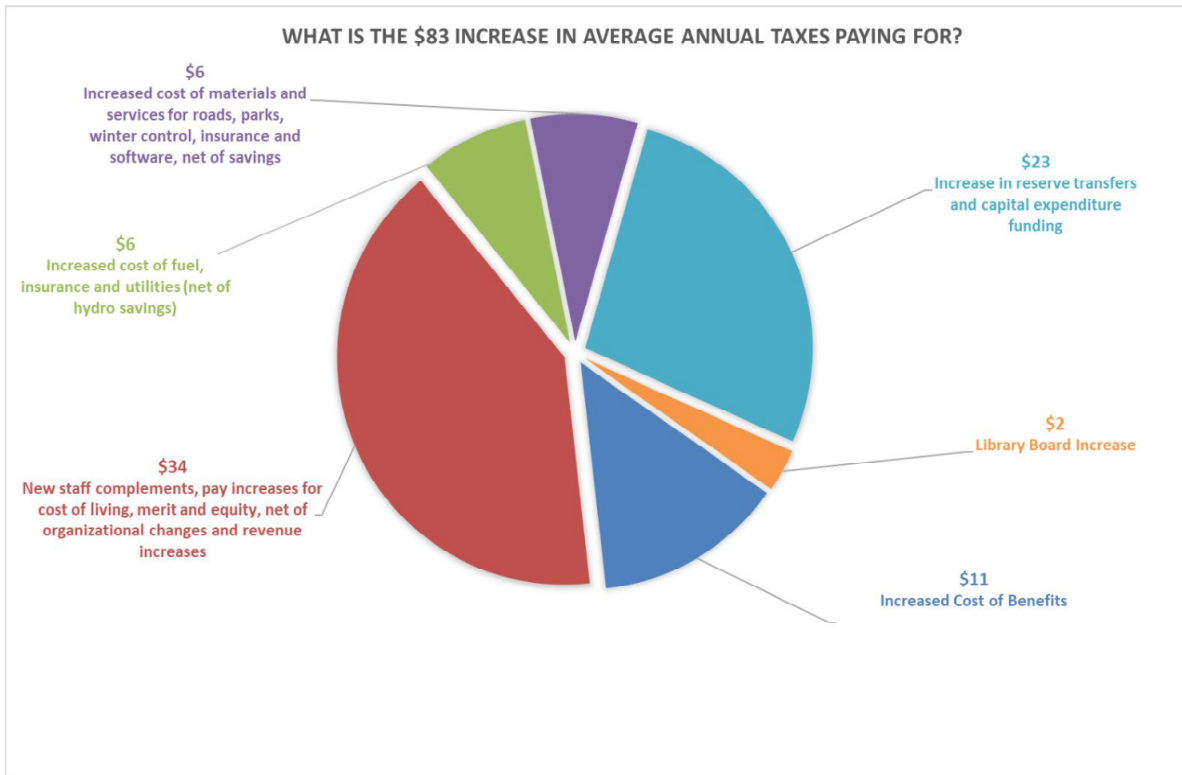
2024 Operating Budget Net Increase

	2023 Budget	2024 Budget	Budget Change	
			Dollar	Percent
Expenditures	\$ 21,960,804	\$ 23,950,116	\$ 1,989,312	9.06%
Non-Tax Revenues	3,823,497	4,556,504	\$ 733,007	19.17%
	<u>18,137,307</u>	<u>19,393,612</u>	<u>1,256,305</u>	<u>6.93%</u>
Assessment Growth -Actual			<u>573,139</u>	<u>3.16%</u>
Net 2024 Budget Increase			<u>\$ 683,166</u>	<u>3.77%</u>
Breakdown of 2024 Budget Increase				
Capital Increase - Reserve Transfers				1.89%
Operating Budget Increase - Net of Reserve Transfers				1.88%
Total 2024 Budget Increase				<u>3.77%</u>

Impact on Average Residential Taxpayer

A household with the average assessed value of \$377,000 would pay \$2,204 in the Town portion of their property tax in 2023. **A 3.77% increase in that amount would equate to an approximate \$83 annual increase for an average assessed household.**

Normally, the change in residential assessment value from year to year is dependent on a number of factors, and not all properties change at the same rate. The change in property taxes for a specific property is impacted the tax rate for the class of property and by the assessed value of the property. For 2024, assessment values will be held constant to 2016 assessed values due to the impact of the pandemic (unless there is an improvement to the property which has been assessed by MPAC), which means that the property tax rate change is the primary determinant of the change in property taxes paid for 2024. Therefore, the increase that is being estimated isn't the exact increase that every property in Pelham will experience. However, the increase of \$83 per year gives an estimate of the impact per average household, all other things being equal. The Province has announced that property tax assessment values will remain constant at the 2016 assessment value for 2023 and 2024, excluding improvements to properties that are assessed by MPAC.



Revenue and Expenditure Budget

Table 2 shows the major increases to the 2024 budget. The overall net increase to the 2024 budget is \$1,256,305 which represents a 3.77% increase after 3.16% estimated assessment growth.

The largest impacts are related to increased reserve transfers and capital expenditures, enhanced staffing levels, staff compensation for merit, equity and cost-of-living, increased cost of benefit rates for staff, increased cost of insurance, the materials and services for parks, roads, and winter control, and increased costs for utilities. There was also decreased revenue relating to grants and Planning and Development. There are also various cost savings included in the budget such as hydro savings from LED streetlight conversion, legal costs, and various increased revenue streams such as interest, supplementals, and various revenue streams in Recreation.



Table 2

Summary of 2024 Increases as Presented in Budget	
Increase in reserve transfers and capital expenditure funding	\$ 342,500
New complements and position changes previously approved in 2023: Equipment Operator position, Facilities Operator position, Seniors and Community Services Programmer position, Maintenance Support to full-time, Recreation Facilities Coordinator promoted to Supervisor of Recreation Programs, Mayor & Council salary increase	\$ 390,000
Payroll items not previously approved: Grant Specialist to full-time, grid movement, 3.25% cost of living adjustment (COLA) for unionized staff and 3.25% increase for non-unionized staff, additional seasonal staff, Shared Climate Change Coordinator	\$ 707,200
Additional payroll accrual for 2 additional days (December 30 and 31)	\$ 96,800
Council approved part-time pay grid enhancements to meet Living Wage Employer requirements	\$ 19,800
Volunteer firefighter points related to increased legislated training	\$ 25,000
Increased cost of benefits	\$ 169,800
Increased operating reserve transfers (Human capacity reserve)	\$ (40,000)
Increased costs in Beautification, Roads, Winter Control, and Fleet due to growth, inflation, increased service level requests, and aging capital assets, net of savings and revenue increases	\$ 43,000
Increase in utilities (hydro and gas)	\$ 18,300
Street lighting hydro savings from LED conversion & maintenance cost savings	\$ (80,500)
Council approved odour monitoring	\$ 25,000
Increase in cost of insurance	\$ 116,500
Increase in materials & supplies, postage & copy, bank & finance charges costs, etc	\$ 109,200
Library Board adjusted increase	\$ 38,300
Increase in recreation costs to enhance services and generate additional revenue	\$ 138,100
Increase in recreation revenue	\$ (305,000)
Decrease in debenture interest and principal payments	\$ (9,551)
Decrease in legal costs	\$ (35,000)
Decrease in aggregate royalties	\$ 7,000
Decrease in provincial grants	\$ 35,400
Net impact decrease in Planning and Development revenue	\$ 65,000
Increase in supplemental revenue	\$ (100,000)

Operating Budget Overview



Table 2

Summary of 2024 Increases as Presented in Budget	
Increase for Communities in Bloom	\$ 30,000
Increase in penalties and interest revenue	\$ (520,000)
Other increase in Revenue net of other cost savings	\$ (30,544)
Total 2024 Proposed Increase	\$ 1,256,305
Less:	
Estimated Increase in Growth (3.16%)	\$ (573,139)
Net 2024 Operating Budget Increase	\$ 683,166

Conclusion

The 2024 operating budget for the Town of Pelham has been a challenging budget to prepare due to increased interest rates, elevated inflation rates, labour shortages, climate change, and supply chain constraints. All of these challenges put negative pressures on the budget.

The challenge of increased interest rates and inflation are being dealt with through utilizing cash on hand to generate higher investment income to offset the negative impacts of inflation and also through improvements to the procurement process.

The climate change challenge has been addressed in previous budgets with the hiring of a grant funded contract Climate Change Coordinator and is going to be continued to be addressed going forward through the Town strengthening their partnering with the Town of Lincoln. This is being done through retraining a shared Climate Change Coordinator (1 day a week for Pelham).

The labour shortage challenge has been addressed through a variety of measures. Many changes in 2023 had impacts on the 2024 budget, which will assist with this challenge. Council approved changes to the Town’s vacation policy, part-time wage increases rendering the Town with the Living Wage Employer status, and also the soon to be ratified the new collective agreement.

Increasing contributions to the Town’s reserves for capital needs continues to be a major priority 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 2024 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 2024 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 \$9,535,966.

Amortization of \$6,100,000 listed in the appendix has a major impact on the projected 2024 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.



Budget to PSAB Reconciliation

Other Adjustments Continued

Fixed asset purchases of \$14,745,840 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 2024 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 2024 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

for the year ended December 31, 2024

Budget Amount

Revenues

Approved operating budget	\$	23,950,116
Approved library budget - other than Town contribution		1,457,031

Add capital:

Development changes	3,799,953	
Federal Gas Tax	566,000	
Ontario Community Infrastructure Fund	835,000	
Other grants	4,671,000	
	<u>9,871,953</u>	9,871,953

Less:

Transfers from reserves - operating	<u>(506,401)</u>	(506,401)
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Total revenues

34,772,699

Expenses

Approved operating budget	23,950,116
Approved library operating budget	2,361,313

Add:

Amortization	6,100,000	
Employee future benefits	130,000	
Estimated capital budget items expense in nature	830,000	
Debt interest payments - development charges	346,441	
	<u>7,406,441</u>	7,406,441

Less:

Debt principal payments (development charges excluded)	(1,226,253)	
Town contribution to library	(904,282)	
Transfers to reserves, including capital	<u>(6,350,602)</u>	(8,481,137)

Total expenses

25,236,733

Annual surplus

\$ 9,535,966



Schedule of Operating Revenues

	2023	2024	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
Taxation					
Tax Levy	\$ 17,786,835	\$ 19,093,612	\$ 1,306,777	7.35%	
Payments in Lieu	350,471	300,000	(50,471)	(14.40)%	
Total Taxation	18,137,306	19,393,612	1,256,306	6.93%	(1)
Corporate Services Department					
Transfer from Reserves	160,000	200,000	40,000	25.00%	(2)
Penalties and Interest	278,000	308,000	30,000	10.79%	
Supplemental Revenues	200,000	300,000	100,000	50.00%	(3)
Transfer from Building Department	184,832	184,832	-	-%	
Grants-Provincial	78,500	68,100	(10,400)	(13.25)%	
Fees and Other Revenues	72,000	559,000	487,000	676.39%	(4)
Total Corporate Services Department	973,332	1,619,932	646,600	66.43%	
Clerks Department					
Committee of Adjustment	34,500	37,000	2,500	7.25%	
Miscellaneous	16,750	20,500	3,750	22.39%	
Total Clerks Department	51,250	57,500	6,250	12.20%	
Fire and By-law Department					
Fire Services	41,286	40,823	(463)	(1.12)%	
By-law and Parking Enforcement	22,300	21,700	(600)	(2.69)%	
Total Fire and By-law Department	63,586	62,523	(1,063)	(1.67)%	
Public Works Department					
Public Works Operations	63,000	56,000	(7,000)	(11.11)%	
Facilities and Beautification	10,000	-	(10,000)	(100.00)%	(5)
Cemeteries	91,500	91,500	-	-%	
Total Public Works Department	164,500	147,500	(17,000)	(10.33)%	



Schedule of Operating Revenues

	2023	2024	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
Recreation, Culture and Wellness Department					
Recreation Administration	45,000	75,000	30,000	66.67%	(6)
Special Events and Festivals	156,270	150,430	(5,840)	(3.74)%	
Recreation & Wellness	395,150	551,500	156,350	39.57%	
Culture and Community Enhancement	71,500	59,200	(12,300)	(17.20)%	(6)
Meridian Community Centre Facility	845,000	982,000	137,000	16.21%	(7)
Public Transit	130,000	105,100	(24,900)	(19.15)%	
Total Recreation, Culture and Wellness Department	1,642,920	1,923,230	280,310	17.06%	
Community Planning and Development Department					
Planning and Development Administration	170,000	105,000	(65,000)	(38.24)%	(8)
Building Department	749,909	632,819	(117,090)	(15.61)%	(8)
Municipal Drainage	8,000	8,000	-	-%	
Total Community Planning and Development Department	927,909	745,819	(182,090)	(19.62)%	
Grand Total	\$ 21,960,803	\$ 23,950,116	\$ 1,989,313	9.06%	



Schedule of Operating Revenues

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) The increase in reserve transfer for 2024 is from the HR capacity building reserve for salary grid movement.
- (3) Increase in supplemental revenue based on prior year actuals and trend.
- (4) Increase due to higher interest rates.
- (5) Old Pelham Town Hall rental revenue moved to RCW department.
- (6) Moved rental revenue from Old Pelham Town Hall addition, and increased fees anticipated based on prior year actuals.
- (7) Increased fees for MCC rentals, skating, programming, youth and camps are anticipated based on prior year actuals.
- (8) Decreased fees anticipated based on slowdown in development, partially due to increased interest rates.



Summary of Major Revenues

	2023		2024		Budget Change		
	Approved Budget	Percent of Total	Approved Budget	Percent of Total	Dollar	Percent	Notes
Taxation Revenue	\$ 18,137,306	82.59 %	\$ 19,393,612	80.98 %	\$ 1,256,306	6.93%	(1)
Rentals	833,656	3.80	936,503	3.91	102,847	12.34%	(2)
Licenses and Permits	772,059	3.52	535,050	2.23	(237,009)	(30.70)%	(3)
Fees	712,550	3.24	825,050	3.44	112,500	15.79%	(4)
Transfer from Reserve	344,832	1.57	506,401	2.11	161,569	46.85%	(5)
Other Revenues	401,050	1.83	899,100	3.75	498,050	124.19%	(6)
Grants	273,850	1.25	238,900	1.00	(34,950)	(12.76)%	(7)
Penalties and Interest on Taxes	278,000	1.27	308,000	1.29	30,000	10.79%	(8)
Supplemental Taxation Revenue	200,000	0.91	300,000	1.25	100,000	50.00%	(9)
Fines and Penalties	7,500	0.03	7,500	0.03	-	-%	
Total Revenues	\$ 21,960,803	100.00 %	\$ 23,950,116	100.00 %	\$ 1,989,313	9.06%	

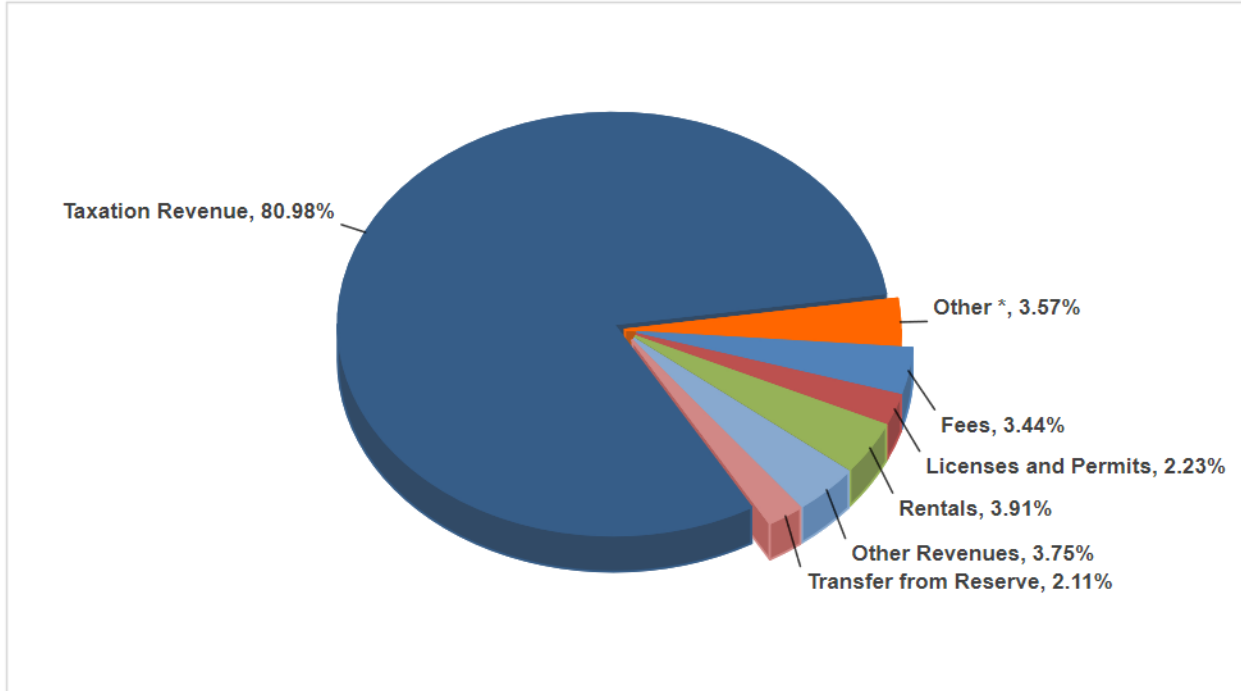
Notes:

- (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) Increased MCC rentals are anticipated based on demand growth in prior year.
- (3) Decrease in Building permit fees due to development slowdown and increased interest rates.
- (4) Increased fees for pool, camps, and programs are anticipated based on prior year actuals.
- (5) Increased transfer of \$121.5k from the Building Reserve to offset the anticipated shortfall and \$40k from the HR Capacity Building Reserve to offset impacts for salary grid movement.
- (6) Increased interest revenue and other fees anticipated in finance department for cost recoveries related to property tax accounts.
- (7) Decrease in anticipated provincial grant funding, OMPF anticipated to decrease by \$10.5k.
- (8) Increase in penalties and interest on taxes based on trends from prior year actuals.
- (9) Increase in supplemental revenue based on trends from prior year actuals.

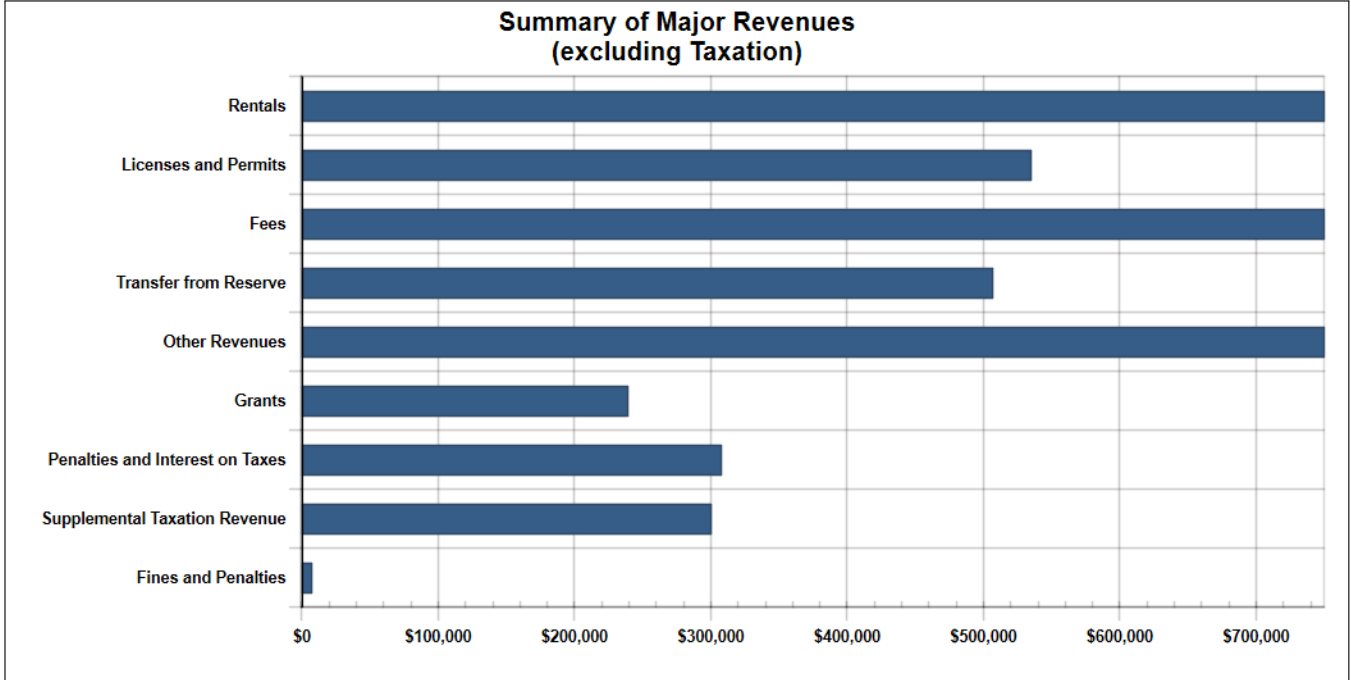


Summary of Major Revenues

Summary of Major Revenues (including Taxation)



Summary of Major Revenues (excluding Taxation)





Schedule of Operating Expenditures

	2023	2024	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
General Government					
Members of Council	\$ 284,315	\$ 369,395	\$ 85,080	29.92%	(1)
CAO's Office	491,397	517,186	25,789	5.25%	(2)
Human Resources	180,868	208,087	27,219	15.05%	(3)
Marketing and Communication	180,252	235,324	55,072	30.55%	(4)
Total General Government	1,136,832	1,329,992	193,160	16.99%	
Clerks Department					
Clerk's Department	436,496	468,823	32,327	7.41%	(5)
Committee of Adjustment	8,450	8,450	-	-%	
Total Clerks Department	444,946	477,273	32,327	7.27%	
Corporate Services Department					
Finance Services	994,297	1,057,485	63,188	6.36%	(5)
Shared Administrative Overhead	856,747	1,092,443	235,696	27.51%	(6)
Shared Information Systems	707,931	728,713	20,782	2.94%	
Total Corporate Services Department	2,558,975	2,878,641	319,666	12.49%	
Fire and By-law Department					
Fire Services	1,751,826	1,863,479	111,653	6.37%	(7)
Fire Prevention Services	117,218	125,114	7,896	6.74%	
By-law and Parking Enforcement	219,072	256,154	37,082	16.93%	(8)
Health and Safety	8,130	8,130	-	-%	
Crossing Guards	70,314	77,259	6,945	9.88%	
Animal Control	39,000	39,000	-	-%	
Total Fire and By-law Department	2,205,560	2,369,136	163,576	7.42%	



Schedule of Operating Expenditures

	2023	2024	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
Public Works Department					
Public Works Operations	1,260,216	1,290,443	30,227	2.40%	
Facilities	1,715,548	1,816,302	100,754	5.87%	(9)
Beautification	1,203,411	1,266,338	62,927	5.23%	(10)
Roadway Maintenance	3,534,849	3,826,065	291,216	8.24%	(11)
Winter Control	690,282	727,626	37,344	5.41%	(11)
Fleet	957,812	1,006,493	48,681	5.08%	(12)
Street Lighting	194,000	113,500	(80,500)	(41.49)%	(13)
Niagara Central Airport Commission	27,621	31,023	3,402	12.32%	
Cemeteries	159,851	165,524	5,673	3.55%	
Total Public Works Department	9,743,590	10,243,314	499,724	5.13%	
Recreation, Culture and Wellness Department					
Recreation Administration	378,909	476,364	97,455	25.72%	(14)
Special Events and Festivals	312,416	334,763	22,347	7.15%	
Recreation & Wellness	500,923	730,894	229,971	45.91%	(15)
Culture and Community Enhancement	185,157	200,153	14,996	8.10%	
Meridian Community Centre Facility	2,026,538	2,462,889	436,351	21.53%	(16)
Public Transit	142,359	157,259	14,900	10.47%	
Library Board	865,962	904,282	38,320	4.43%	(17)
Total Recreation, Culture and Wellness Department	4,412,264	5,266,604	854,340	19.36%	
Community Planning and Development Department					
Planning and Development Administration	671,997	712,560	40,563	6.04%	
Building Department	749,909	632,819	(117,090)	(15.61)%	(18)
Municipal Drainage	36,730	39,776	3,046	8.29%	
Total Community Planning and Development Department	1,458,636	1,385,155	(73,481)	(5.04)%	
Grand Total	\$ 21,960,803	\$ 23,950,116	\$ 1,989,313	9.06%	



Schedule of Operating Expenditures

Notes:

- (1) Previously approved Council wage increases and increased participation in optional health benefits plan
- (2). Salary grid movement, COLA, and increased benefit costs.
- (3) Grid movement, COLA, increased benefit costs, and previously approved position revision/promotion from Health and Safety Coordinator to Manager of People Services.
- (4) Salary grid movement, COLA, increased benefit costs, and increased hours from part-time to full-time for Grant Specialist.
- (5) Salary grid movement, COLA, and increased benefit costs
- (6) Increase in insurance @ \$106K, additional shared Climate Change Coordinator @ \$20K (1 day a week), 2 additional accrual days for payroll @ \$109K (which will be a decrease in the 2025 budget).
- (7) Grid movement, COLA, increased benefit costs, and increase volunteer firefighter points (\$25K) due to mandated provincial training.
- (8) Increased cost of \$25K due to previously approved odour monitoring services.
- (9) Increase in cost of utilities due to inflation and additional previously approved increase in hours from part-time to full-time for Maintenance Assistant.
- (10) Salary grid movement, COLA, and increased benefit costs
- (11) Salary grid movement, COLA, increased benefit costs, and addition of an Equipment Operator position, which was previously approved by Council. Equipment Operator position is allocated to both Roadway & Winter Control.
- (12) \$40,000 increase in reserve transfers required under Policy, and increase in equipment rental costs.
- (13) Decreased hydro and maintenance cost due to 2022 and 2023 LED streetlight conversion project.
- (14) Salary grid movement, COLA, increased benefit costs, additional 0.25 FTE summer student, and \$40,000 increase in reserve transfers required under Policy.
- (15) Salary Grid Movement, COLA, increased benefit costs, previously approved Seniors Services and Community Enhancement Programmer position, and increased costs for contract services offset by increased revenue.
- (16) Salary grid movement, COLA, increased benefit costs, previously approved Facilities Operator position, increased costs for utilities, materials and supplies, and services offset by growth in revenue.
- (17) The LPPL budget increased by 2%. In addition the overall increase, a 6 month Bookmobile Coordinator position was budgeted, with Pelham's portion being \$21K.
- (18) Decrease of \$143,779 transfer to reserve due to slowdown in building. The department will cover any shortfall through its reserves.



Summary of Major Expenditures

	2023		2024		Budget Change		
	Approved Budget	Percent of Total	Approved Budget	Percent of Total	Dollar	Percent	Notes
Salaries and Wages	\$ 6,903,596	31.44 %	\$ 7,913,339	33.04 %	\$ 1,009,743	14.63%	(1)
Benefits	2,027,087	9.23	2,420,735	10.11	393,648	19.42%	(2)
Transfer to Reserve	4,610,579	20.99	4,809,300	20.08	198,721	4.31%	(3)
Materials and Supplies	2,258,967	10.29	2,455,940	10.25	196,973	8.72%	(4)
Contract Services	2,093,950	9.53	2,221,600	9.28	127,650	6.10%	(5)
Debt Servicing	1,715,578	7.81	1,706,027	7.12	(9,551)	(0.56)%	-
Utilities	1,019,380	4.64	972,760	4.06	(46,620)	(4.57)%	(6)
Insurance	484,066	2.20	601,455	2.51	117,389	24.25%	(7)
Software Support and Licenses	330,600	1.51	356,600	1.49	26,000	7.86%	(8)
Audit and Legal	167,500	0.76	133,500	0.56	(34,000)	(20.30)%	(9)
Fuel	177,500	0.81	180,500	0.75	3,000	1.69%	-
Taxes Written Off	65,000	0.30	65,000	0.27	-	-%	-
Fire Dispatch	62,000	0.28	63,860	0.27	1,860	3.00%	-
External Contributions	45,000	0.20	49,500	0.21	4,500	10.00%	-
Total Expenditures	\$ 21,960,803	100.00 %	\$ 23,950,116	100.00 %	\$ 1,989,313	9.06%	

Notes:

(1) Increases to staffing changes previously approved by Council total \$344K. Staffing changes not previously approved are: Union and Non-Union COLA increases of 3.25% @ \$188K, grid movements @ \$292K, part-time & seasonal staffing changes @\$108K, additional 2 days accrued (which will be decreased in 2025) @ \$67K, the remainder pertains to smaller increases such as volunteer firefighter points.

(2) Green shield benefit cost increased by 15.4% or \$106K; Increased cost of other benefit rates including OMERS, EHT, CPP, EI and WSIB \$22K, CUPE negotiated benefit enhancement of \$10.5k. Remaining \$255.5K of benefit increase is tied to staffing changes, COLA, additional 2-day payroll accrual, and grid movement.

(3) Increased capital reserve transfers as per reserve policy. Increase of \$10K to IT, \$50K to Fire, \$50K to Facilities, \$40K Fleet, \$40K Rec, \$152K to Roads. Decrease of \$143K to Building Reserve.

(4) Increased cost of raw materials due to inflation and elevated service levels (offset by increased RCW revenue).

(5) Increased cost of services due to inflation and increased service level demand (offset by increased RCW revenue), and additional previously approved Odour Monitoring at \$25k.

(6) Increased cost of utilities including hydro, water and natural gas. 3% increase in hydro and 3% in natural gas rates. 80k in hydro savings due to LED streetlight conversions.

(7) Increased cost of insurance due to inflation and additional life insurance for volunteer firefighters.

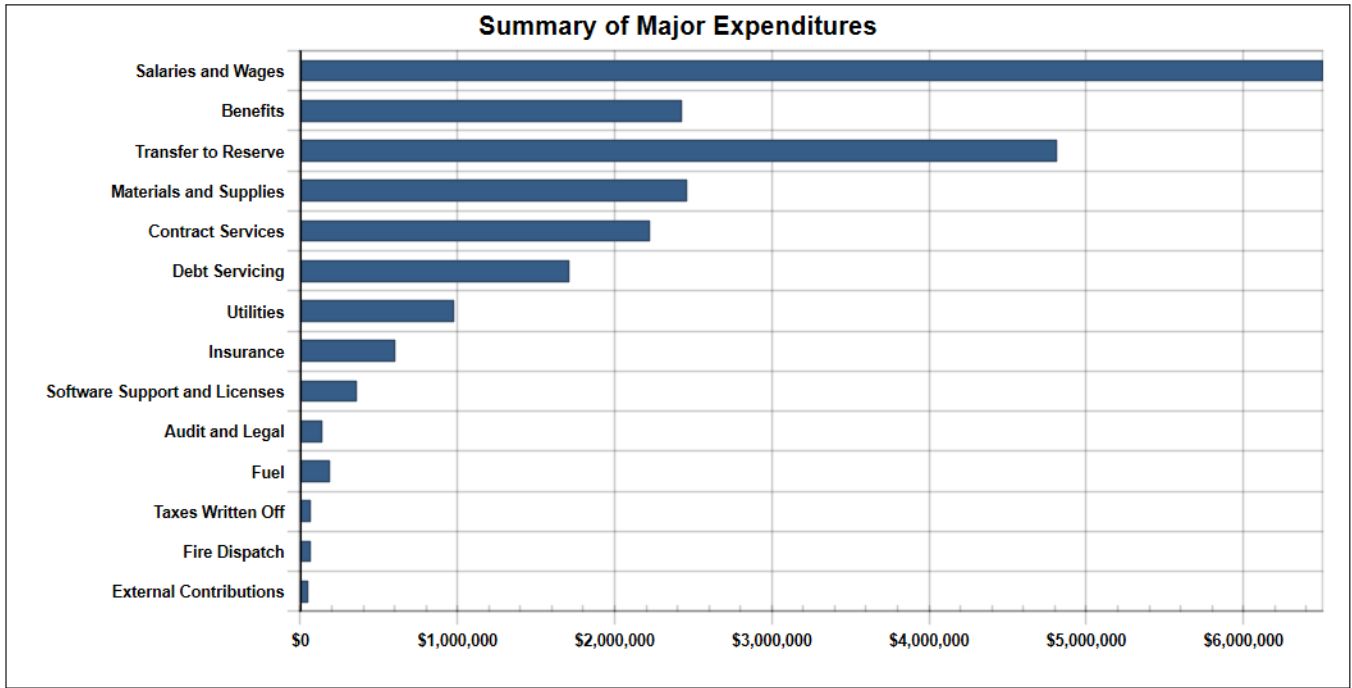
(8) Increased cost for licenses pre-existing licenses and new software such as an updated payroll time entry software.

(9) Decreased external legal fees due to a decreasing activity relating to Cannabis and increased capacity of Town Solicitor.



Summary of Major Expenditures

The following is a bar chart of Major Expenditures.





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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 155,322	\$ 168,550	\$ 185,625	\$ 266,345	\$ 80,720	43.49%	(1)
Materials and Supplies	16,520	20,823	31,190	36,050	4,860	15.58%	
Contract Services	65,311	11,469	25,000	20,000	(5,000)	(20.00)%	
Transfer to Reserve	5,168	-	-	-	-	-%	
External Contributions	32,850	42,000	42,500	47,000	4,500	10.59%	
Total Expenditures	275,171	242,842	284,315	369,395	85,080	29.92%	
Net Levy Requirements	\$ 275,171	\$ 242,842	\$ 284,315	\$ 369,395	\$ 85,080	29.92%	

Notes:

(1) Salary and benefits increase based on previously approved increase, a higher trend of participation in optional health benefits, and benefit cost increases.



CAO's Office

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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 275,639	\$ 359,775	\$ 467,897	\$ 491,086	\$ 23,189	4.96%	(1)
Materials and Supplies	15,622	17,524	23,500	26,100	2,600	11.06%	
Contract Services	-	73	-	-	-	-%	
Transfer to Reserve	33,981	-	-	-	-	-%	
Total Expenditures	325,242	377,372	491,397	517,186	25,789	5.25%	
Net Levy Requirements	\$ 325,242	\$ 377,372	\$ 491,397	\$ 517,186	\$ 25,789	5.25%	

Notes:

(1) Grid movement, COLA, and increased benefit costs.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 81,533	\$ 110,333	\$ 131,588	\$ 151,567	\$ 19,979	15.18%	(1)
Materials and Supplies	8,089	10,638	16,080	17,320	1,240	7.71%	
Contract Services	47,465	17,098	33,200	39,200	6,000	18.07%	(2)
Total Expenditures	137,087	138,069	180,868	208,087	27,219	15.05%	
Net Levy Requirements	\$ 137,087	\$ 138,069	\$ 180,868	\$ 208,087	\$ 27,219	15.05%	

Notes:

- (1) Grid movement, COLA, and increased benefit costs.
- (2) Annual cost increase for HRIS software system (HiBob).



Marketing and Communication

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

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Grants- Municipal	\$ 10,000	\$ -	\$ -	\$ -	\$ -	-%	
Total Revenues	10,000	-	-	-	-	-%	
Expenditures							
Salaries and Benefits	75,166	90,735	130,992	177,564	46,572	35.55%	(1)
Materials and Supplies	43,526	42,470	49,260	57,760	8,500	17.26%	(2)
Transfer to Reserve	6,041	-	-	-	-	-%	
Total Expenditures	124,733	133,205	180,252	235,324	55,072	30.55%	
Net Levy Requirements	\$ 114,733	\$ 133,205	\$ 180,252	\$ 235,324	\$ 55,072	30.55%	

Notes:

- (1) Grid movement, COLA, and increased benefit costs plus staffing change of grant writer moving from part-time to full-time.
- (2) Increase for promotional items.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Licenses and Permits	\$ 9,890	\$ 15,247	\$ 11,750	\$ 14,000	\$ 2,250	19.15%	
Fees and Other Revenues	5,909	5,141	5,000	6,500	(1,500)	(30.00)%	
Total Revenues	15,799	20,388	16,750	20,500	750	4.48%	
Expenditures							
Salaries and Benefits	279,193	321,767	354,446	391,023	36,577	10.32%	(1)
Materials and Supplies	23,530	26,570	37,050	32,800	(4,250)	(11.47)%	
Transfer to Reserve	53,969	30,000	45,000	45,000	-	-%	
Total Expenditures	356,692	378,337	436,496	468,823	32,327	7.41%	
Net Levy Requirements	\$ 340,893	\$ 357,949	\$ 419,746	\$ 448,323	\$ 31,577	7.52%	

Notes:

(1) Grid movement, COLA, and increased benefit costs.



Committee of Adjustment

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

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 79,807	\$ 42,754	\$ 34,500	\$ 37,000	\$ 2,500	7.25%	(1)
Expenditures							
Materials and Supplies	5,097	3,860	8,450	8,450	-	-%	
Transfer to Reserve	43,400	-	-	-	-	-%	
Total Expenditures	48,497	3,860	8,450	8,450	-	-%	
Net Levy Requirements	\$ (31,310)	\$ (38,894)	\$ (26,050)	\$ (28,550)	\$ (2,500)	9.60%	

Notes:

(1) Increased fees anticipated based on prior year actuals, however fluctuation from year to year is expected and prior year results are not the only predictor.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Supplemental Taxation Revenue	\$ 237,224	\$ 300,370	\$ 200,000	\$ 300,000	\$ 100,000	50.00%	(1)
Grants-Provincial	59,975	85,000	78,500	68,100	(10,400)	(13.25)%	(2)
Grants-Federal	41,667	8,333	-	-	-	-%	
Fees	25,480	59,160	60,000	57,000	(3,000)	(5.00)%	
Penalties and Interest	302,903	380,139	278,000	308,000	30,000	10.79%	(3)
Other Revenues	75,531	431,812	12,000	502,000	490,000	4,083.33%	(4)
Transfer from Building Department Reserve	99,502	184,832	184,832	184,832	-	-%	
Total Revenues	842,282	1,449,646	813,332	1,419,932	606,600	74.58%	
Expenditures							
Salaries and Benefits	687,140	773,135	826,747	875,935	49,188	5.95%	(5)
Materials and Supplies	100,091	128,216	127,550	140,550	13,000	10.19%	
Contract Services	37,128	37,328	40,000	41,000	1,000	2.50%	
Transfer to Reserve	230,044	809,799	-	-	-	-%	
Total Expenditures	1,054,403	1,748,478	994,297	1,057,485	63,188	6.36%	
Net Levy Requirements	\$ 212,121	\$ 298,832	\$ 180,965	\$ (362,447)	\$ (543,412)	(300.29)%	

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 per Section 34 of the Assessment Act.

(2) Ontario Municipal Partnership Fund for 2024 has been budgeted at \$30.1K, down from \$40.5K in prior year and \$38K in Ontario Community Infrastructure Funding (OCIF) will be applied to offset the cost of the Asset Management & GIS Analyst position.

(3) Increased penalties and interest anticipated based on trend and prior year actuals.

(4) Increase in interest revenue due to higher interest rates.

(5) Grid movement, COLA and increased benefit costs



Shared Administrative Overhead

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

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Funding	\$ 419,553	\$ -	\$ -	\$ -	\$ -	-%	
Other Revenues	3,300	-	-	-	-	-%	
Transfer from Reserve	559,961	232,000	160,000	200,000	40,000	25.00%	(1)
Total Revenues	982,814	232,000	160,000	200,000	40,000	25.00%	
Expenditures							
Salaries and Benefits	206,743	122,969	166,500	335,469	168,969	101.48%	(2)
Materials and Supplies	451,079	705,741	559,047	665,774	106,727	19.09%	
Contract Services	470,529	(92,876)	130,000	90,000	(40,000)	(30.77)%	(3)
Rental Expense	1,139	1,162	1,200	1,200	-	-%	
Transfer to Reserve	311,961	-	-	-	-	-%	(4)
Total Expenditures	1,441,451	736,996	856,747	1,092,443	235,696	27.51%	
Net Levy Requirements	\$ 458,637	\$ 504,996	\$ 696,747	\$ 892,443	\$ 195,696	28.09%	

Notes:

(1) Transfer from the Human Capacity Reserve to offset salary grid movements.

(2) \$20K due to shared Climate Change Coordinator with the Lincoln (1 day per week), \$10.5K pertaining to enhanced health benefits (negotiated with CUPE), \$41.6K increased benefit costs, and the remaining is pertaining to 2 additional days of payroll accrual required in the year.

(3) Decrease in legal fees due to Town Solicitor's increased capacity and decreased cannabis issues.

(4) 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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 151,571	\$ 167,714	\$ 175,331	\$ 188,613	\$ 13,282	7.58%	(1)
Materials and Supplies	216,102	106,246	138,900	136,400	(2,500)	(1.80)%	
Contract Services	189,311	260,978	256,200	256,200	-	-%	
Transfer to Reserve	146,100	132,000	137,500	147,500	10,000	7.27%	
Total Expenditures	703,084	666,938	707,931	728,713	20,782	2.94%	
Net Levy Requirements	\$ 703,084	\$ 666,938	\$ 707,931	\$ 728,713	\$ 20,782	2.94%	

Notes:

(1) Grid movement, COLA and increased benefit costs.



Fire Services

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

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grants-other	\$ 14,800	\$ -	\$ -	\$ -	\$ -	-%	
Fees	24,981	26,236	29,550	28,550	(1,000)	(3.38)%	
Licenses and Permits	6,290	5,725	5,500	5,500	-	-%	
Rentals	1,200	1,200	1,236	1,273	37	2.99%	
Other Revenues	41,886	9,373	5,000	5,500	500	10.00%	
Total Revenues	89,157	42,534	41,286	40,823	(463)	(1.12)%	
Expenditures							
Salaries and Benefits	718,932	739,214	793,472	840,373	46,901	5.91%	(1)
Materials and Supplies	85,466	95,359	91,199	97,700	6,501	7.13%	
Contract Services	120,330	132,348	126,000	134,860	8,860	7.03%	
Transfer to Reserve	355,453	435,500	485,900	535,900	50,000	10.29%	(2)
Debt Servicing	255,796	255,529	255,255	254,646	(609)	(0.24)%	
Total Expenditures	1,535,977	1,657,950	1,751,826	1,863,479	111,653	6.37%	
Net Levy Requirements	\$ 1,446,820	\$ 1,615,416	\$ 1,710,540	\$ 1,822,656	\$ 112,116	6.55%	

Notes:

(1) Grid movement, COLA, increased benefit costs, and increase in volunteer firefighter points due to mandated provincial training.

(2) Increased reserve transfers are required under Policy



Fire Prevention Services

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

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Other Revenues	\$ 200	\$ 75	\$ -	\$ -	\$ -	-%	
Expenditures							
Salaries and Benefits	97,246	101,957	109,378	117,314	7,936	7.26%	(1)
Materials and Supplies	1,981	4,262	7,840	7,800	(40)	(0.51)%	
Total Expenditures	99,227	106,219	117,218	125,114	7,896	6.74%	
Net Levy Requirements	\$ 99,027	\$ 106,144	\$ 117,218	\$ 125,114	\$ 7,896	6.74%	

Notes:

(1) Grid movement, COLA, and increased cost of benefits.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Licenses and Permits	\$ 24,830	\$ 19,971	\$ 13,800	\$ 13,200	\$ (600)	(4.35)%	
Fines and Penalties	30,313	967	7,500	7,500	-	-%	
Other Revenues	540	1,220	1,000	1,000	-	-%	
Total Revenues	55,683	22,158	22,300	21,700	(600)	(2.69)%	
Expenditures							
Salaries and Benefits	188,490	189,330	214,372	225,304	10,932	5.10%	(1)
Materials and Supplies	6,615	8,893	4,700	5,100	400	8.51%	
Contract Services	9,812	632	-	25,750	25,750	-%	
Transfer to Reserve	34,849	-	-	-	-	-%	
Total Expenditures	239,766	198,855	219,072	256,154	37,082	16.93%	
Net Levy Requirements	\$ 184,083	\$ 176,697	\$ 196,772	\$ 234,454	\$ 37,682	19.15%	

Notes:

(1) Grid movement, COLA, and increased cost of benefits.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Materials and Supplies	\$ 7,792	\$ 3,487	\$ 8,130	\$ 8,130	\$ -	-%	
Net Levy Requirements	\$ 7,792	\$ 3,487	\$ 8,130	\$ 8,130	\$ -	-%	



Crossing Guards

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

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 30,328	\$ 55,717	\$ 69,314	\$ 75,259	\$ 5,945	8.58%	(1)
Materials and Supplies	1,977	1,499	1,000	2,000	1,000	100.00%	(2)
Total Expenditures	32,305	57,216	70,314	77,259	6,945	9.88%	
Net Levy Requirements	\$ 32,305	\$ 57,216	\$ 70,314	\$ 77,259	\$ 6,945	9.88%	

(1) Previously approved Living Wage Employer increases and COLA increases.

(2) Increase is for uniforms/PPE.



Animal Control

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

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Contract Services	\$ 37,601	\$ 39,000	\$ 39,000	\$ 39,000	\$ -	-%	
Net Levy Requirements	\$ 37,601	\$ 39,000	\$ 39,000	\$ 39,000	\$ -	-%	



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grants-Federal	\$ 30,253	\$ -	\$ -	\$ -	\$ -	-%	
Fees	35,149	24,733	20,000	20,000	-	-%	
Other Revenues	43,960	35,522	43,000	36,000	(7,000)	(16.28)%	(1)
Total Revenues	109,362	60,255	63,000	56,000	(7,000)	(11.11)%	
Expenditures							
Salaries and Benefits	361,194	373,459	416,862	441,332	24,470	5.87%	(2)
Materials and Supplies	13,938	27,621	29,699	39,400	9,701	32.66%	(3)
Contract Services	-	1,190	-	-	-	-%	
Transfer to Reserve	62,830	-	-	-	-	-%	
Debt Servicing	816,745	824,431	813,655	809,711	(3,944)	(0.48)%	
Total Expenditures	1,254,707	1,226,701	1,260,216	1,290,443	30,227	2.40%	
Net Levy Requirements	\$ 1,145,345	\$ 1,166,446	\$ 1,197,216	\$ 1,234,443	\$ 37,227	3.11%	

Notes:

- (1) Decrease in anticipated revenue based on historical actuals and trend.
- (2) Grid movement, COLA, and increased cost of benefits.
- (3) Increase in costs of materials and supplies and additional PPE.



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

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Rentals	\$ 2,980	\$ 6,881	\$ 10,000	\$ -	\$ (10,000)	(100.00)%	(1)
Other Revenues	110	-	-	-	-	-%	
Total Revenues	3,090	6,881	10,000	-	(10,000)	(100.00)%	
Expenditures							
Salaries and Benefits	152,081	164,937	162,810	213,101	50,291	30.89%	(2)
Materials and Supplies	27,514	39,295	44,320	43,310	(1,010)	(2.28)%	
Utilities	131,534	189,154	296,200	300,670	4,470	1.51%	
Contract Services	76,960	105,333	154,350	154,350	-	-%	
Rental Expense	-	351	1,000	3,000	2,000	200.00%	
Transfer to Reserve	434,700	425,000	410,200	460,200	50,000	12.19%	(3)
Debt Servicing	648,008	756,525	646,668	641,671	(4,997)	(0.77)%	
Total Expenditures	1,470,797	1,680,595	1,715,548	1,816,302	100,754	5.87%	
Net Levy Requirements	\$ 1,467,707	\$ 1,673,714	\$ 1,705,548	\$ 1,816,302	\$ 110,754	6.49%	

Notes:

- (1) Rental revenue budget was reallocated to Recreation.
- (2) Grid movement, COLA, increased cost of benefits, and previously approved staffing change.
- (3) Increased reserve transfers required under Policy



Beautification

The Beautification Division is responsible for the maintenance, repair and operation of municipal parks, playgrounds, park turf maintenance & cutting, 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

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grants-Federal	\$ 2,994	\$ -	\$ -	\$ -	\$ -	-%	
Grants- Municipal	-	30,000	-	-	-	-%	
Fees	14,677	19,339	-	-	-	-%	
Total Revenues	17,671	49,339	-	-	-	-%	
Expenditures							
Salaries and Benefits	511,750	560,457	640,871	731,798	90,927	14.19%	(1)
Materials and Supplies	53,057	65,274	47,940	57,940	10,000	20.86%	(2)
Contract Services	371,824	515,301	514,600	476,600	(38,000)	(7.38)%	(3)
Rental Expense	1,520	-	-	-	-	-%	
Transfer to Reserve	18,977	-	-	-	-	-%	
Total Expenditures	957,128	1,141,032	1,203,411	1,266,338	62,927	5.23%	
Net Levy Requirements	\$ 939,457	\$ 1,091,693	\$ 1,203,411	\$ 1,266,338	\$ 62,927	5.23%	

Notes:

(1) Grid movement, COLA, cost of benefits increase, and increase to seasonal staff hours which is offset by decrease in contracted services.

(2) Increased cost of materials and supplies due to inflation and increased service levels.

(3) Decrease is due to more lawn mowing being performed by Town staff vs. contractor.



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)

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ -	\$ (154)	\$ -	\$ -	\$ -	-%	
Contributions from Developers	6,000	-	-	-	-	-%	
Expenditures							
Salaries and Benefits	358,559	396,687	422,729	521,145	98,416	23.28%	(1)
Materials and Supplies	87,853	104,764	110,200	110,500	300	0.27%	
Contract Services	230,744	378,326	453,120	493,120	40,000	8.83%	(2)
Transfer to Reserve	2,437,999	2,362,000	2,548,800	2,701,300	152,500	5.98%	(3)
Total Expenditures	3,115,155	3,241,777	3,534,849	3,826,065	291,216	8.24%	
Net Levy Requirements	\$ 3,109,155	\$ 3,241,931	\$ 3,534,849	\$ 3,826,065	\$ 291,216	8.24%	

Notes:

- (1) Grid movement, COLA, cost of benefits increase, and previously approved staffing change.
- (2) Increased costs of various contracted services.
- (3) 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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Transfer from Reserve	\$ -	\$ 164,370	\$ -	\$ -	\$ -	-%	
Expenditures							
Salaries and Benefits	162,144	179,571	193,632	229,626	35,994	18.59%	(1)
Materials and Supplies	139,275	129,591	146,650	148,000	1,350	0.92%	
Contract Services	286,157	485,048	350,000	350,000	-	-%	
Transfer to Reserve	6,060	-	-	-	-	-%	
Total Expenditures	593,636	794,210	690,282	727,626	37,344	5.41%	
Net Levy Requirements	\$ 593,636	\$ 629,840	\$ 690,282	\$ 727,626	\$ 37,344	5.41%	

Notes:

(1) Grid movement, COLA, and increased cost of benefits.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 62,626	\$ 68,569	\$ 67,712	\$ 70,393	\$ 2,681	3.96%	
Materials and Supplies	58,323	72,320	72,800	72,800	-	-%	
Fuel	110,786	168,900	165,200	165,200	-	-%	
Contract Services	97,953	97,891	95,800	95,800	-	-%	
Rental Expense	36,107	24,857	14,000	20,000	6,000	42.86%	(1)
Transfer to Reserve	403,000	469,000	542,300	582,300	40,000	7.38%	(2)
Total Expenditures	768,795	901,537	957,812	1,006,493	48,681	5.08%	
Net Levy Requirements	\$ 768,795	\$ 901,537	\$ 957,812	\$ 1,006,493	\$ 48,681	5.08%	

Notes:

- (1) Increased rental of specialized equipment such as boom lift and bucket truck.
- (2) Increased reserve transfers required under policy.



Street Lighting

Budget for the distribution of hydro costs for the provision of street lighting and street light and signal maintenance in the Town of Pelham.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Materials and Supplies	\$ 194,137	\$ 209,004	\$ 144,000	\$ 63,500	\$ (80,500)	(55.90)%	(1)
Contract Services	5,633	79,674	50,000	50,000	-	-%	
Total Expenditures	199,770	288,678	194,000	113,500	(80,500)	(41.49)%	
Net Levy Requirements	\$ 199,770	\$ 288,678	\$ 194,000	\$ 113,500	\$ (80,500)	(41.49)%	

Notes:

(1) Decrease cost due to LED replacement program in 2022 & 2023.



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%.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Net Levy Requirements	\$ 19,942	\$ 25,854	\$ 27,621	\$ 31,023	\$ 3,402	12.32%	(1)

Notes:

(1) Increase is Pelham's share of the 2024 Niagara Central Dorothy Rungeling Airport Commission's budget.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 33,447	\$ 47,587	\$ 33,000	\$ 33,000	\$ -	-%	
Administrative charges	1,008	1,407	1,100	1,100	-	-%	
Other Revenues	70,403	72,748	57,400	57,400	-	-%	
Total Revenues	104,858	121,742	91,500	91,500	-	-%	
Expenditures							
Salaries and Benefits	79,617	87,486	96,071	100,944	4,873	5.07%	(1)
Materials and Supplies	1,385	2,334	5,450	6,250	800	14.68%	
Contract Services	11,189	9,547	16,330	16,330	-	-%	
Transfer to Reserve	38,452	83,000	42,000	42,000	-	-%	
Total Expenditures	130,643	182,367	159,851	165,524	5,673	3.55%	
Net Levy Requirements	\$ 25,785	\$ 60,625	\$ 68,351	\$ 74,024	\$ 5,673	8.30%	

Notes:

(1) Grid movement, COLA, and increased benefit costs.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 98	\$ 8,492	\$ 25,000	\$ 45,000	\$ 20,000	80.00%	(1)
Rentals	-	-	-	10,000	10,000	-%	(2)
Other Revenues	4,486	22,850	20,000	20,000	-	-%	
Total Revenues	4,584	31,342	45,000	75,000	30,000	66.67%	
Expenditures							
Salaries and Benefits	124,659	144,690	141,559	168,164	26,605	18.79%	(3)
Materials and Supplies	35,172	37,113	50,200	86,600	36,400	72.51%	(4)
Contract Services	12,557	4,896	31,550	26,000	(5,550)	(17.59)%	(5)
Transfer to Reserve	101,771	125,000	155,600	195,600	40,000	25.71%	(6)
Total Expenditures	274,159	311,699	378,909	476,364	97,455	25.72%	
Net Levy Requirements	\$ 269,575	\$ 280,357	\$ 333,909	\$ 401,364	\$ 67,455	20.20%	

Notes:

- (1) Increase in anticipated revenue based on prior year actuals and trend.
- (2) Increase is due to reallocation from Facilities.
- (3) Grid movement, COLA, addition of summer student, and benefit increases.
- (4) Increase in cost of materials and supplies, partially offset by increase in revenue.
- (5) Decrease in contracted services based on prior year actuals and trend, and increased internal capacity.
- (6) Increased reserve transfers required under Policy.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grants-Provincial	\$ 15,500	\$ -	\$ -	\$ -	\$ -	-%	
Grants-Federal	14,650	20,000	14,650	15,000	350	2.39%	
Grants- Municipal	5,000	10,000	-	-	-	-%	
Grants-other	900	1,100	-	-	-	-%	
Rentals	576	14,854	19,120	16,930	(2,190)	(11.45)%	
Other Revenues	3,428	121,877	122,500	118,500	(4,000)	(3.27)%	
Total Revenues	40,054	167,831	156,270	150,430	(5,840)	(3.74)%	
Expenditures							
Salaries and Benefits	83,590	109,446	99,446	107,363	7,917	7.96%	(1)
Materials and Supplies	36,803	142,699	134,120	144,400	10,280	7.66%	(2)
Contract Services	12,601	65,728	76,350	80,500	4,150	5.44%	
Transfer to Reserve	32,000	-	-	-	-	-%	
External Contributions	2,500	2,500	2,500	2,500	-	-%	
Total Expenditures	167,494	320,373	312,416	334,763	22,347	7.15%	
Net Levy Requirements	\$ 127,440	\$ 152,542	\$ 156,146	\$ 184,333	\$ 28,187	18.05%	

Notes:

(1) Grid movement, COLA, and increased cost of benefits.

(2) Increased cost of materials and supplies.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grants-Provincial	\$ 54,014	\$ 65,090	\$ 42,700	\$ 42,700	\$ -	-%	
Grants-Federal	-	25,000	-	-	-	-%	
Fees	55,141	119,201	144,000	249,000	105,000	72.92%	(1)
Total Revenues	109,155	209,291	186,700	291,700	105,000	56.24%	
Expenditures							
Salaries and Benefits	160,132	181,412	195,394	318,072	122,678	62.78%	(2)
Materials and Supplies	18,565	42,720	7,500	7,500	-	-%	
Contract Services	15,022	34,536	9,600	60,000	50,400	525.00%	(3)
Total Expenditures	193,719	258,668	212,494	385,572	173,078	81.45%	
Net Levy Requirements	\$ 84,564	\$ 49,377	\$ 25,794	\$ 93,872	\$ 68,078	263.93%	

Notes:

- (1) Increase in anticipated fees based on prior year actuals and trend.
- (2) Grid movement, COLA, increased cost of benefits, and previously approved staffing changes.
- (3) Increase in contracted service levels, offset by increase in revenues.



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!

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 50,022	\$ 75,800	\$ 69,500	\$ 71,500	\$ 2,000	2.88%	
Rentals	-	-	300	300	-	-%	
Other Revenues	-	-	400	-	(400)	(100.00)%	
Total Revenues	50,022	75,800	70,200	71,800	1,600	2.28%	
Expenditures							
Salaries and Benefits	71,788	100,462	106,430	120,645	14,215	13.36%	(1)
Materials and Supplies	7,788	7,865	5,900	9,350	3,450	58.47%	(2)
Total Expenditures	79,576	108,327	112,330	129,995	17,665	15.73%	
Net Levy Requirements	\$ 29,554	\$ 32,527	\$ 42,130	\$ 58,195	\$ 16,065	38.13%	

Notes:

- (1) Grid movement, Cola, and increased cost of benefits.
- (2) Increased cost of materials and supplies based on prior year actuals and trend.



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!

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 115,292	\$ 152,426	\$ 135,000	\$ 185,000	\$ 50,000	37.04%	(1)
Other Revenues	3,356	5,971	3,250	3,000	(250)	(7.69)%	
Total Revenues	118,648	158,397	138,250	188,000	49,750	35.99%	
Expenditures							
Salaries and Benefits	79,316	119,271	129,249	133,777	4,528	3.50%	
Materials and Supplies	6,304	20,037	20,450	26,550	6,100	29.83%	(2)
Contract Services	10,201	35,916	26,400	55,000	28,600	108.33%	(3)
Total Expenditures	95,821	175,224	176,099	215,327	39,228	22.28%	
Net Levy Requirements	\$ (22,827)	\$ 16,827	\$ 37,849	\$ 27,327	\$ (10,522)	(27.80)%	

Notes:

- (1) Increased camp revenues are anticipated with new programs.
- (2) Increased costs and demand for materials and supplies, offset by increase in revenue.
- (3) Increased contracted services due to heightened demand, offset by increase in revenue.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grants-Provincial	\$ 26,385	\$ 61,816	\$ -	\$ -	\$ -	-%	
Grants- Municipal	11,400	89	-	-	-	-%	
Rentals	1,917	5,819	8,000	6,000	(2,000)	(25.00)%	(1)
Other Revenues	3,671	45,274	63,500	53,200	(10,300)	(16.22)%	(1)
Total Revenues	43,373	112,998	71,500	59,200	(12,300)	(17.20)%	
Expenditures							
Salaries and Benefits	98,874	90,724	93,557	100,753	7,196	7.69%	(2)
Materials and Supplies	27,418	91,998	67,250	67,250	-	-%	
Contract Services	18,850	66,623	24,350	32,150	7,800	32.03%	(3)
Total Expenditures	145,142	249,345	185,157	200,153	14,996	8.10%	
Net Levy Requirements	\$ 101,769	\$ 136,347	\$ 113,657	\$ 140,953	\$ 27,296	24.02%	

Notes:

- (1) Decrease based on prior year actuals and trend.
- (2) Grid movement, COLA, and increased cost of benefits.
- (3) Increased cost of contracted services.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ -	\$ 2,719	\$ -	\$ -	\$ -	-%	
Rentals	509,659	806,606	795,000	902,000	107,000	13.46%	(1)
Other Revenues	280,346	77,452	50,000	80,000	30,000	60.00%	
Total Revenues	790,005	886,777	845,000	982,000	137,000	16.21%	
Expenditures							
Salaries and Benefits	873,030	1,165,772	1,292,188	1,616,209	324,021	25.08%	(2)
Materials and Supplies	620,249	623,389	615,050	697,880	82,830	13.47%	(3)
Contract Services	111,367	150,730	118,800	148,800	30,000	25.25%	
Rental Expense	-	-	500	-	(500)	(100.00)%	
Transfer to Reserve	379,677	90,000	-	-	-	-%	
Total Expenditures	1,984,323	2,029,891	2,026,538	2,462,889	436,351	21.53%	
Net Levy Requirements	\$ 1,194,318	\$ 1,143,114	\$ 1,181,538	\$ 1,480,889	\$ 299,351	25.34%	

Notes:

(1) Increased fees for MCC rentals, skating, programming, youth and camps are anticipated. Also increase in activity compared to previous year.

(2) Grid movement, COLA, increased cost of benefits, and previously approved staffing changes which include; a facilities operator, two customer service reps moving to full-time from part-time, and living wage employer increases.

(3) Increase cost of materials and supplies, and increase in volume required, which is offset by increase in revenue.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grants-Provincial	\$ 120,000	\$ 130,000	\$ 130,000	\$ 105,100	\$ (24,900)	(19.15)%	(1)
Other Revenues	8	35	-	-	-	-%	
Total Revenues	120,008	130,035	130,000	105,100	(24,900)	(19.15)%	
Expenditures							
Salaries and Benefits	120,748	121,980	138,359	153,259	14,900	10.77%	(2)
Materials and Supplies	2,096	1,664	3,300	3,300	-	-%	
Contract Services	178,235	180,717	700	700	-	-%	
Total Expenditures	301,079	304,361	142,359	157,259	14,900	10.47%	
Net Levy Requirements	\$ 181,071	\$ 174,326	\$ 12,359	\$ 52,159	\$ 39,800	322.03%	

Notes:

(1) Decrease in anticipated grants to be received.

(2) Grid movement, COLA, and increased cost of benefits.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Net Levy Requirements	\$ 877,164	\$ 894,707	\$ 865,962	\$ 904,282	\$ 38,320	4.43%	(1)

Notes:

(1) The library is seeking a 2% increase in municipal funding, primarily for salaries and benefits, and \$21K for 6 months of a Bookmobile Coordinator.



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 comments on Consent and Minor Variance. It provides direction to both staff, Council and the Committee of Adjustment when making land use decisions. The Planning division is also responsible for planning policy development, review and implementation, and cultural heritage planning matters.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 172,517	\$ 457,874	\$ 160,000	\$ 95,000	\$ (65,000)	(40.63)%	(1)
Other Revenues	11,496	6,486	10,000	10,000	-	-%	
Total Revenues	184,013	464,360	170,000	105,000	(65,000)	(38.24)%	
Expenditures							
Salaries and Benefits	473,197	522,834	572,987	612,910	39,923	6.97%	(2)
Materials and Supplies	6,985	8,872	19,010	19,650	640	3.37%	
Contract Services	12,518	36,001	-	-	-	-%	
Transfer to Reserve	186,470	72,000	80,000	80,000	-	-%	
Total Expenditures	679,170	639,707	671,997	712,560	40,563	6.04%	
Net Levy Requirements	\$ 495,157	\$ 175,347	\$ 501,997	\$ 607,560	\$ 105,563	21.03%	

Notes:

(1) Decreased fees anticipated due to slowdown in development, in part due to increased interest rates.

(2) Grid movement, COLA, increased benefit costs, and addition of one summer student.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Licenses and Permits	\$ 922,261	\$ 962,726	\$ 739,909	\$ 501,250	\$ (238,659)	(32.26)%	(1)
Other Revenues	15,960	34,794	10,000	10,000	-	-%	
Transfer from Reserve	-	2,702	-	121,569	121,569	-%	(2)
Total Revenues	938,221	1,000,222	749,909	632,819	(117,090)	(15.61)%	
Expenditures							
Salaries and Benefits	449,894	485,697	520,511	543,038	22,527	4.33%	(3)
Materials and Supplies	26,839	33,515	35,619	39,781	4,162	11.68%	
Contract Services	33,974	43,712	50,000	50,000	-	-%	
Transfer to Reserve	427,514	437,298	143,779	-	(143,779)	(100.00)%	(2)
Total Expenditures	938,221	1,000,222	749,909	632,819	(117,090)	(15.61)%	
Net Levy Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	-%	

Notes:

(1) Decreased fees anticipated due to slowdown in development, in part due to increased interest rates.

(2) Any surplus or deficit of the Building Department is transferred to/from its reserve. In 2024, there will be transfer from Building Fund reserve where as in the prior year, there was a transfer to the Building Fund reserve..

(3) Grid movement, COLA, and increased cost of benefits.



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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grants-Provincial	\$ 8,256	\$ -	\$ 8,000	\$ 8,000	\$ -	-%	
Expenditures							
Salaries and Benefits	12,887	13,499	14,655	15,691	1,036	7.07%	
Materials and Supplies	185	2,036	1,575	3,585	2,010	127.62%	
Contract Services	-	33,560	1,000	1,000	-	-%	
Transfer to Reserve	27,300	19,000	19,500	19,500	-	-%	
Total Expenditures	40,372	68,095	36,730	39,776	3,046	8.29%	
Net Levy Requirements	\$ 32,116	\$ 68,095	\$ 28,730	\$ 31,776	\$ 3,046	10.60%	

Notes:

Lincoln Pelham Public Library



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.

The following table is a summary of the Pelham Public Library budget detail. The draft budget was approved by the Library Board.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grants-Provincial	\$ 71,458	\$ 23,082	\$ 41,388	\$ 41,388	\$ -	-%	
Grants-Federal	-	5,050	-	-	-	-%	
Grants- Municipal	864,218	894,707	865,962	904,282	38,320	4.43%	(1)
Fees	7,859	10,967	2,400	15,422	13,022	542.58%	(2)
Rentals	1,056	2,959	1,333	-	(1,333)	(100.00)%	
Other Revenues	36,264	-	-	-	-	-%	
Transfer from Deferred Revenues	42,750	15,221	42,750	30,661	(12,089)	(28.28)%	
Total Revenues	1,023,605	951,986	953,833	991,753	37,920	3.98%	
Expenditures							
Salaries and Benefits	653,146	684,186	784,665	835,303	50,638	6.45%	(3)
Materials and Supplies	169,515	204,877	122,254	110,250	(12,004)	(9.82)%	(4)
Contract Services	39,111	48,715	42,294	46,200	3,906	9.24%	
Rental Expense	1,064	1,828	2,520	-	(2,520)	(100.00)%	
Transfer to Reserve	-	12,380	2,100	-	(2,100)	(100.00)%	(5)
Transfer to Deferred Revenue	160,769	-	-	-	-	-%	
Total Expenditures	\$ 1,023,605	\$ 951,986	\$ 953,833	\$ 991,753	\$ 37,920	3.98%	
Net Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	-%	

Notes:

- (1) The municipal grant from the Town of Pelham is equal to the Town's expenditure on page 53 and is the amount that impacts the tax levy.
- (2) Fees and other revenues are anticipated to increase.
- (3) Salary grid movement, COLA, and benefit increase. Also includes cost for 6 months of a Bookmobile coordinator.
- (4) Materials and supplies includes books and periodicals, utilities, internet services, program and processing supplies, audio-visual supplies, and other supplies.
- (5) At year end, any surplus (deficit) is transferred to (from) the Library Reserve.



Meridian Community Centre Consolidated Budget

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.

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Arena Revenues	\$ 481,973	\$ 686,446	\$ 648,000	\$ 734,000	\$ 86,000	13.27%	(1)
Multi-Purpose Space Revenues	21,605	113,752	149,000	255,000	106,000	71.14%	(1)
Gymnasium	42,797	95,142	90,000	100,000	10,000	11.11%	(1)
Programming Revenues	115,292	152,426	135,000	185,000	50,000	37.04%	(1)
Grant Revenue	54,014	90,090	42,700	42,700	-	-%	(2)
Other Revenues-Miscellaneous	33,927	93,435	60,550	89,000	28,450	46.99%	(1)
Other Revenues-Advertising	800	14,783	50,000	50,000	-	-%	
Total Revenues (a)	750,408	1,246,074	1,175,250	1,455,700	280,450	23.86%	
Expenditures							
Salaries and Benefits	1,173,267	1,525,120	1,686,249	2,143,901	457,652	27.14%	(3)
Professional Development	7,580	12,446	12,000	14,000	2,000	16.67%	
Associations/Memberships	1,981	5,658	5,000	6,600	1,600	32.00%	
Travel	-	452	3,600	3,600	-	-%	
Hydro	353,361	335,670	371,000	382,130	11,130	3.00%	(4)
Natural Gas	79,458	91,493	90,000	92,700	2,700	3.00%	(4)
Water	45,342	57,033	45,000	60,000	15,000	33.33%	(4)
Telephone	8,721	8,452	11,000	8,600	(2,400)	(21.82)%	
Materials and Supplies	87,417	75,250	83,850	145,350	61,500	73.35%	(5)
Furniture and Equipment	-	25,044	6,000	20,000	14,000	233.33%	(6)
Materials and Supplies-Janitorial	11,048	25,066	50,000	50,000	-	-%	
Fuel	5,505	8,493	6,000	9,000	3,000	50.00%	
Internet	9,891	10,373	13,300	13,300	-	-%	
Insurance	52,885	57,681	62,189	68,725	6,536	10.51%	
Contract Services	127,780	229,096	164,450	273,450	109,000	66.28%	(7)
Repairs and Maintenance	8,405	29,160	29,500	29,500	-	-%	
Total Expenditures before Debt and Other Items (b)	1,972,641	2,496,487	2,639,138	3,320,856	681,718	25.83%	
Net Surplus (Deficit) before Debt and Other Items (c) = (a) - (b)	(1,222,233)	(1,250,413)	(1,463,888)	(1,865,156)	(401,268)	(27.41)%	

Debt Activity

Town of Pelham



Meridian Community Centre Consolidated Budget

	2021	2022	2023	2024	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Tax Levy Debenture Interest	(282,024)	(282,024)	(269,087)	(256,790)	12,297	4.57%	
Tax Levy Debenture Principal	(198,227)	(198,227)	(265,604)	(272,978)	(7,374)	(2.78)%	
Development Charge Revenue	630,310	630,188	629,936	629,662	(274)	(0.04)%	(8)
Development Charge Debenture Interest	(377,212)	(368,875)	(351,383)	(332,733)	18,650	5.31%	(8)
Development Charge Debenture Principal	(253,098)	(261,313)	(278,553)	(296,929)	(18,376)	(6.60)%	(8)
Pre-MCC RCW and Facility Net Costs	970,110	989,512	1,009,302	1,029,488	20,186	2.00%	(9)
Transfer (to)/from MCC Reserve	98,252	(90,000)	-	-	-	-%	
Net Debt and Other Items (d)	588,111	419,261	474,611	499,720	25,109	5.29%	
NET SURPLUS (DEFICIT) (e) = (c) + (d)	\$ (634,122)	\$ (831,152)	\$ (989,277)	\$ (1,365,436)	\$ (376,159)	(38.02)%	



Meridian Community Centre Consolidated Budget

Notes:

- (1) Increased fees for rentals, skating, programming, advertising, youth and camps are anticipated in 2024.
- (2) Staff will apply for the Senior Active Living Centre grant again when applications open, and the grant has been received for multiple years to date.
- (3) Living Wage increase, salary grid movement, COLA, previously approved staffing changes and increased cost of benefits.
- (4) Anticipated increase in utility rates and consumption levels.
- (5) Increase cost of supplies and materials due to inflation and higher volume of recreation services being offered.
- (6) Increase to replace aging and damage furniture and equipment.
- (7) Increase due to increased demand for recreation services as well as increased cost and volume of repair and maintenance service calls.
- (8) Debt will be funded by MCC capital donations pledged for future years until they are no longer able to cover the debt payments, at which time it will become tax levy supported debt. This is estimated to occur in 2027.
- (9) The Pre-MCC costs will be increased by approximately 2% per year to reflect average inflation.