



TOWN OF PELHAM

2013 Proposed Operating Budget

OVERVIEW

The Town of Pelham Operating Budget is created to respond to the needs of the Community. The 2013 Budget has been prepared to ensure that each departmental request responds to the Strategic direction of the Town identified in the 2011 Strategic Plan.

The 2013 Operating Budget process began in October of 2012 and included a public open house where residents were invited to provide input into the budget process. In addition, departments have worked diligently to ensure that the 2013 proposed increase is minimized while keeping exceptional customer service levels within the community.

At the 2013 pre-budget meeting staff presented an increase projection of 4.12% resulting from expenditure increases that were previously approved by Council or dictated by third party organizations beyond the control of the Town staff and Council. Examples of the latter include Omers pension contributions and Revenue Canada increases to Canada pension plan contributions and employment insurance contributions.

Also proposed within the 2013 budget requests were increases resulting from the re-organization of departments and staff within the Town of Pelham. These increases were minimized by staff during the budget process by reducing departmental expenditures.

To ensure that the projected increase of 4.12% was not exceeded, staff were required to maintain or reduce their core operating expenditures or offset any increase in expenditures by attainable revenue increases.

Since the pre-budget meeting in November, expenditures within each department were reviewed extensively and where possible reductions were made while ensuring that current service levels were maintained. In addition, reductions in one department assisted in offsetting previously approved expenditures in another department.

The final product of the departmental expenditure review resulted in a decrease from the original projection of 4.12% down to 2.92% for 2013. This is a net decrease of 1.20% from the pre-budget proposed increase reducing the overall tax increase for the average residential assessed property by \$15.64 from a projected \$61.55 annual increase to \$45.91.

2013 OPERATING BUDGET INCREASE

Town staff were directed to review all expenditure requests for 2013 and where feasible reduce the expenditure request or maintain at 2012 levels. This would allow the 2013 Operating Budget to absorb expenditures impacting the Town that were uncontrolled. Increases that impacted the 2013 Budget are shown in Table 2 and were minimalized by staffs commitment to ensure that the 2013 Tax levy increase is affordable for Town residents. The result is an overall increase in 2013 of 2.92%.

The 2013 net expenditure increase over 2012 is \$399,542 resulting from an increase in expenditures of \$468,461 and an overall increase in operating revenues of \$68,919. This net increase of \$399,542 is reduced annually by any growth that occurred within the tax year. In 2012 the Town's growth was 1.47% or an increase in tax revenues of \$133,587. Thus, the net overall increase is \$265,955 representing a 2.92% increase over 2012.

Table 1 below shows the net operating budget increase for 2013 after growth.

**TOWN OF PELHAM
2013 OPERATING BUDGET NET INCREASE**

	2013 BUDGET	2012 BUDGET	INCREASE (DECREASE) FROM 2012 BUDGET	INCREASE (DECREASE) FROM 2012 BUDGET
	\$	\$	\$	%
Total Expenditures	11,728,127	11,259,666	468,461	4.16
Total Revenues**	2,221,200	2,152,281	68,919	3.20
	<u>9,506,927</u>	<u>9,107,385</u>	<u>399,542</u>	<u>4.39%</u>
Assessment Growth			<u>133,587</u>	<u>1.47%</u>
Net 2013 Operating Budget Increase			<u>265,955</u>	<u>2.92%</u>

**Includes PIL Revenues

Growth in year is the result of assessments that are added to the tax base after the original tax roll has been delivered to the Town. This is the result of new construction, additions to property, or corrections to the assessment roll. The 2013 Growth Calculation is provided in section 8, page 8.1.

The increase of \$265,955 identified in Table 1 is the result of expenditure increases and/or revenue increases. The majority of expenditure increases that are proposed in the 2013 budget are increases due to previously approved operating budget items and that are a result of third party increases outside the control of Town staff.

Table 2 on below summarizes the increases presented in the 2013 budget.

Table 2
Summary of Increases Presented in 2013 Budget

Recreation Departmental expense increase (offset by revenues)	\$ 32,869
Employee Salary COLA/grid movement increase	\$ 96,601
Employee Benefits (Employer portion)	\$ 55,798
2013 Proposed Re-organization Changes*	\$ 2,926
Legal fee increase to better reflect actual cost	\$ 50,000
Transfer of Bylaw impact on Building Department	\$ 44,632
Capital Budget Approved Transfer to Reserves increase	\$ 160,635
Arena concession supplies increase (offset by revenues)	\$ 20,000
Fenwick 160th contribution	\$ 5,000
Total 2013 Proposed Increase**	\$ 468,461
Less:	
Increase in Revenues	(\$ 68,919)
Increase in Growth	(\$ 133,587)
Net 2013 Operating Budget Increase	\$ 265,955

*Includes all re-organizational change impacts including salary impact of one new complement, two position changes from contract to permanent and job reclassification increase/decreases.

**The total proposed increase is net of economies found within the operating budget by staff to provide for re-organization changes and uncontrollable expenditure increases.

2013 TAX LEVY INCREASE

As illustrated the operating budget increase is \$265,955. To calculate the increase on the average residential assessment the average residential assessment for 2013 must be determined. Assessment increases and decreases occur within the year and as result the 2013 average residential property assessed value increased by 2.46% to \$291,556.

**TABLE 3
2013 TAX LEVY INCREASE (AFTER GROWTH)**

	2012	2013	Increase	% Increase
Average Residential Assessment	\$ 284,556	\$ 291,556	\$ 7,000	2.46%
Tax Rates	0.0045301644	0.0045790422	0.0000489	1.08%
Average Tax Levy	1,289.13	1,335.05	45.91	3.56%
Cost per day to average tax levy	\$ 3.53	\$ 3.66	\$ 0.13	3.68%
Annual increase to average ratepayer			<u>\$ 45.91</u>	

Table 3 above illustrates that after growth is taken into consideration, the overall annual increase to the residential ratepayers for the Town of Pelham share of tax levy is 3.68% or \$45.91.

The increase on the average residential assessment of 3.68% is higher than the proposed increase of 2.92% due to the impact of the shift from commercial to residential resulting from the golf course appeals.

Explanatory notes on variances in the 2013 Operating Budget are detailed in each section for Council's consideration. A full presentation of the 2013 Operating Budget will occur on January 28th.



TOWN OF PELHAM
2013 Proposed Operating Budget
Schedule of Operating Expenses

	2013 Proposed Budget	2012 Budget	Increase/ (Decrease)	Increase/ (Decrease)
	\$	\$	\$	%
GENERAL GOVERNMENT				
Members of Council	152,882	149,006	3,876	2.6%
CAO's Office	251,416	229,704	21,712	9.5%
Clerks Department	298,199	286,714	11,485	4.0%
Finance Department	788,227	760,557	27,670	3.6%
Shared Administrative Overhead	827,504	644,534	182,970	28.4%
Marketing and Communicatoins	99,993	26,150	73,843	282.4%
1 TOTAL GENERAL GOVERNMENT	2,418,220	2,096,665	321,556	15.3%
PROTECTION SERVICES				
Fire Services	1,151,172	1,143,705	7,467	0.7%
Building Department	363,302	318,671	44,632	14.0%
By-law and Parking Enforcement	120,068	186,136	(66,068)	-35.5%
Animal Control	32,800	31,600	1,200	3.8%
2 TOTAL PROTECTION SERVICES	1,667,342	1,680,112	(12,769)	-0.8%
TRANSPORTATION SERVICES				
General Administration	494,334	467,515	26,819	5.7%
Roadway & Building Maintenance	3,825,010	3,766,048	58,962	1.6%
Crossing Guards	34,958	38,786	(3,829)	-9.9%
Street Lighting	189,100	189,100	0	0.0%
Niagara Centre Airport	14,135	13,644	491	3.6%
3 TOTAL TRANSPORTATION SERVICES	4,557,536	4,475,093	82,443	1.8%
HEALTH SERVICES				
Fonthill/Hillside Cemeteries	141,374	185,267	(43,893)	-23.7%
4 TOTAL HEALTH SERVICES	141,374	185,267	(43,893)	-23.7%
RECREATION & CULTURAL SERVICES				
General Administration	671,121	660,548	10,573	1.6%
Community Services - programs	237,254	223,415	13,839	6.2%
Recreation Services - Facilities/Parks	584,933	527,215	57,718	10.9%
Recreational and Cultural Services	272,898	247,928	24,970	10.1%
Libraries	746,597	728,387	18,210	2.5%
5 TOTAL RECREATION & CULTURAL SERV.	2,512,803	2,387,493	125,309	5.2%
COMMUNITY PLANNING & DEVELOPMENT				
Planning & Zoning	395,652	401,756	(6,104)	-1.5%
Committee Of Adjustment	6,350	6,280	70	1.1%
Other	28,850	27,000	1,850	6.9%
6 TOTAL COMMUNITY PLANNING & DEV.	430,852	435,036	(4,184)	-1.0%
GRAND TOTAL	11,728,127	11,259,666	468,461	4.2%



TOWN OF PELHAM
2013 Proposed Operating Budget
Schedule of Operating Revenues

	2013 Proposed Budget	2012 Approved Budget	Increase/ (Decrease)	Increase/ (Decrease)
	\$	\$	\$	%
PAYMENTS IN LIEU-OF-TAXES				
Payment in Lieu	-	17,000	(17,000)	-100.0%
GRANTS				
Ont Municipal Partnership Fund	15,300	14,976	324	2.2%
FINANCE DEPARTMENT				
Penalties and interest	300,000	270,000	30,000	11.1%
Investment income	50,000	50,000	-	0.0%
Supplemental Revenues	75,000	75,000	-	0.0%
Miscellaneous	17,500	33,800	(16,300)	-48.2%
TOTAL FINANCE DEPARTMENT	442,500	428,800	13,700	3.2%
CLERKS DEPARTMENT				
Miscellaneous	9,300	10,300	(1,000)	-9.7%
PROTECTION SERVICES				
Fire Department Revenues	29,000	29,000	-	0.0%
Building Department Revenues	320,487	308,679	11,808	3.8%
POA Revenue	50,000	50,000	-	0.0%
By-law and Parking Enforcement	33,000	46,850	(13,850)	-29.6%
TOTAL PROTECTION SERVICES	432,487	434,529	(2,042)	-0.5%
TRANSPORTATION SERVICES				
Aggregate Resource Grant	30,000	30,000	-	0.0%
Transfer from Reserve	120,000	120,000	-	0.0%
Miscellaneous	20,000	22,000	(2,000)	-9.1%
TOTAL TRANSPORTATION SERVICES	170,000	172,000	(2,000)	-1.2%
HEALTH SERVICES				
Cemeteries	97,900	77,950	19,950	25.6%
RECREATION AND CULTURAL SERVICES				
Community Services	142,400	121,700	20,700	17.0%
Arena	342,500	327,500	15,000	4.6%
Parks	44,500	47,700	(3,200)	-6.7%
Recreation and Cultural Services	145,525	146,200	(675)	-0.5%
TOTAL RECREATION & CULTURAL SERVICES	674,925	643,100	31,825	4.9%
PLANNING AND DEVELOPMENT				
Committee of adjustment	30,000	22,350	7,650	34.2%
Planning Fees	52,500	38,500	14,000	36.4%
Other(Municipal Drains, Weed control, Tile)	16,267	13,000	3,267	25.1%
TOTAL PLANNING AND DEVELOPMENT	98,767	73,850	24,917	33.7%
GRAND TOTAL	1,941,179	1,872,505	68,674	3.7%

*** Explanatory notes found on page 2.5 under Summary of Revenue Sources



SUMMARY OF MAJOR REVENUES

<u>Revenue from User Fees</u>	<u>2013</u>		<u>2012</u>		<u>Variance</u> <u>Increase (Decrease)</u>	
	<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>	<u>\$</u>	<u>%</u>
Building Permit Fees	320,487	2.73	308,679	2.74	11,808	3.83 (1)
Arena Rental Fees	342,500	2.92	327,500	2.91	15,000	4.58 (2)
Interest/Penalty Income	350,000	2.98	320,000	2.84	30,000	9.38 (3)
Community Services	332,425	2.83	315,600	2.80	16,825	5.33 (4)
Transfer from Deferred Rev	120,000	1.02	120,000	1.07	-	-
Supplementals	75,000	0.64	75,000	0.67	-	-
Misc and other income	158,800	1.35	208,950	1.86	(50,150)	(24.00) (5)
Planning & Development	82,500	0.70	60,850	0.54	21,650	35.58 (6)
Cemeteries	97,900	0.83	77,950	0.69	19,950	25.59 (7)
Grants	61,567	0.52	57,976	0.51	3,591	6.19 (8)
					-	
Subtotal	1,941,179	16.55	1,872,505	16.63	68,674	3.67
Revenue from Taxation					-	
Payments in Lieu	280,021	2.39	279,776	2.48	245	0.09
Taxation	9,506,927	81.06	9,107,385	80.89	399,542	4.39
					-	
Subtotal	9,786,948	83.45	9,387,161	83.37	399,787	4.26
					-	
TOTAL	11,728,127	100.00	11,259,666	100.00	468,461	4.16

Notes:

- (1) Increase in Building Permit Fees reflect actuals plus anticipated permits for 2013.
- (2) Reflects Town operated concession revenues now included in Arena revenues.
- (3) Penalties and interest revenue increased to better reflect actuals resulting from annual assessment base increases.
- (4) Increase reflects actual revenues received for special events and programs such as Summerfest, Communities in Bloom etc and also reflect OPTH rental revenues
- (5) Decrease includes reduction in transfer from reserve for compensation review finalized in 2012, also payments in lieu revenue transferred from user fees to PIL revenues.
- (6) Increase reflects actual revenues and projects ongoing where revenues will be realized in 2013.
- (7) Reflects better reflects actuals and service rates for 2013.
- (8) Grant increase due to drainage superintendent grant revenues projected for 2013.



SUMMARY OF MAJOR EXPENSES

	2013		2012		Variance Increase (Decrease)	
	\$	%	\$	%	\$	%
Wages	3,889,870	33.17	3,790,343	33.36	99,527	2.63 (1)
Benefits	1,026,903	8.76	971,105	7.84	55,798	5.75 (2)
Contracted Services	910,275	7.76	898,622	10.65	11,653	1.30 (3)
Transfers to Reserves	2,397,085	20.44	2,236,450	19.86	160,635	7.18 (4)
Debt	667,593	5.69	684,674	6.08	(17,081)	(2.49) (5)
Library	746,597	6.37	728,387	6.47	18,210	2.50 (6)
Fleet	312,010	2.66	304,571	4.26	7,439	2.44 (7)
Utilities	311,600	2.66	314,500	2.79	(2,900)	(0.92) (8)
Insurance	262,600	2.24	243,850	2.17	18,750	7.69 (9)
Tax W/O	50,000	0.43	50,000	0.44	-	-
Accounting and Legal	100,000	0.85	53,000	0.47	47,000	88.68 (10)
Fire Dispatch	45,540	0.39	51,948	0.46	(6,408)	(12.34) (11)
Software Support/licences	97,500	0.83	71,200	0.17	26,300	36.94 (12)
Sub-Total	10,817,572	92.24	10,398,650	95.01	418,923	4.03
Other	910,554	7.76	861,006	4.99	49,548	5.75 (13)
TOTALS	11,728,127	100.00	11,259,656	100.00	468,471	4.16

Notes:

- (1) Reflects approved COLA adjustment and grid movement and impact of proposed departmental re-organization.
- (2) Increase result of mandated increases in OMERS, CPP, EI and includes extended health benefit increase of 2.5%.
- (3) Increases in one department offset by decreases in another to ensure minimal impact on tax levy.
- (4) Reflects approved Capital Budget reserve transfer increases.
- (5) Slight decrease in debt result of debenture interest requirement decrease and reduction of interest on Eastfill land to better reflect actual interest expenditure.
- (6) Library grant increase proposed as presented at pre-budget meeting in November.
- (7) Reflects increase in salary requirements within Fleet Department.
- (8) Decrease in utilities result of centralization and more accurate budgeting to forecasted actual.
- (9) Increase due to insurance deductible requirements projected for 2013.
- (10) Reflects slight decrease in 2013 accounting fees and increase in legal fees to better reflect actuals.
- (11) Decrease result of fee distribution based on population within Niagara Region.
- (12) Increase resulting from required software licences, software support and software application upgrade requirements.
- (13) Increase result of special event expenditures proposed for 2013, increase is offset by revenues.

General Governance (1)

Description	2013 Proposed Budget	2012 Approved Budget	Increase/ (decrease) over 2012	% Change
Members of Council				
Salaries and Benefits	121,332	117,385	3,947	3.4% (1)
Materials and Supplies	31,550	31,621	(71)	-0.2%
<i>sub-total</i>	152,882	149,006	3,876	2.6%
CAO's Office				
Salaries and Benefits	242,516	222,204	20,312	9.1% (1)
Materials and Supplies	8,900	7,500	1,400	18.7% (2)
<i>sub-total</i>	251,416	229,704	21,712	9.5%
Clerks Department				
Salaries and Benefits	264,549	253,664	10,885	4.3% (1)
Materials and Supplies	33,650	33,050	600	1.8%
<i>sub-total</i>	298,199	286,714	11,485	4.0%
Finance Department				
Salaries and Benefits	677,727	649,982	27,745	4.3% (1)
Materials and Supplies	75,500	72,575	2,925	4.0%
Contracted Services	35,000	38,000	(3,000)	-7.9%
<i>sub-total</i>	788,227	760,557	27,670	3.6%
Shared Overhead Costs				
Salaries and Benefits	85,000	85,000	0	0.0%
Materials and Supplies	345,700	314,100	31,600	10.1% (3)
Contracted Services	72,200	18,200	54,000	296.7% (4)
Rents and Financial Expenses	10,610	10,823	(213)	-2.0%
<i>sub-total</i>	513,510	428,123	85,387	19.9%
Shared Information Technology				
Salaries and Benefits	79,814	71,121	8,693	12.2% (1)
Materials and Supplies	167,180	104,580	62,600	59.9% (5)
Contracted Services	67,000	40,700	26,300	64.6% (6)
<i>sub-total</i>	313,994	216,401	97,593	45.1%
Marketing and Communication				
Salaries and Benefits	70,393	-	70,393	100.0%
Materials and Supplies	29,600	26,150	3,450	13.2%
<i>sub-total</i>	99,993	26,150	73,843	282.4% (7)
<i>sub-total</i>	-	-	-	-
Total General Governance	2,418,220	2,096,655	321,565	15.3%

Explanatory notes:

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|---|
| <p>(1) Increase reflects grid movement, mandated increase in statutory benefits, increase in extended health benefits of 2.5%, grid level increases under compensation review and approved COLA adjustment of 2.5% for 2013.</p> <p>(2) Increase in books/periodicals and office supplies to better reflect actuals.</p> <p>(3) Increase in professional development for all shared staff training.</p> <p>(4) Increase better reflects actual cost of legal services.</p> <p>(5) Increase result of license requirements for software applications and increase in transfer to reserve.</p> <p>(6) Reflects actual costs of software support throughout the Town, increase result of unbudgeted support expenses in 2012.</p> <p>(7) Increase result of new position in Marketing and Communications office.</p> |
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Protection Services (2)

Description	2013 Proposed Budget	2012 Approved Budget	Increase/ (decrease) over 2012	% Change
Fire Services				
Salaries and Benefits	526,397	527,394	(997)	-0.2% (1)
Debt Service	91,150	90,742	408	0.4%
Materials and Supplies	396,368	374,629	21,739	5.8% (2)
Contracted Services	45,540	62,848	(17,308)	-27.5% (3)
<i>sub-total</i>	1,059,455	1,055,613	3,842	0.4%
Fire Prevention				
Salaries and Benefits	77,317	72,242	5,075	7.0% (1)
Materials and Supplies	14,400	15,850	(1,450)	-9.1%
<i>sub-total</i>	91,717	88,092	3,625	4.1%
Total Fire Services	1,151,172	1,143,705	7,467	0.7%
Building Department				
Salaries and Benefits	324,612	277,421	47,192	17.0% (4)
Materials and Supplies	38,690	41,250	(2,560)	-6.2%
<i>sub-total</i>	363,302	318,671	44,632	14.0%
By-law and Parking Enforcement				
Salaries and Benefits	104,318	168,886	(64,568)	-38.2% (4)
Materials and Supplies	15,750	17,250	(1,500)	-8.7%
<i>sub-total</i>	120,068	186,136	(66,068)	-35.5%
Animal Control	32,800	31,600	1,200	3.8% (5)
Total Building & By-law Enforcement	516,170	536,407	(20,236)	-3.8%
Total	1,667,342	1,680,112	(12,769)	-0.8%

Explanatory notes:

- (1) Increase/decrease reflects starting grid level, mandated increase in statutory benefits, increase in extended health benefits of 2.5%, grid level increases under compensation review and approved COLA adjustment of 2.5% for 2013.
- (2) Reflects actual expenses for material & supplies and training.
- (3) Reflects decrease in fire dispatch service agreement.
- (4) Reflects impact of bylaw enforcement transfer to Fire Services as part of Town re-organization.
- (5) Report P12/11 (attached under tab 8) was approved by Council indicating the 2012 Animal Control Rates.

Transportation Services (3)

Description	2013 Proposed Budget	2012 Approved Budget	Increase/ (decrease) over 2012	% Change
General Administration				
Salaries and Benefits	198,991	175,799	23,192	13.2% (1)
Debt Service	259,377	266,866	(7,489)	-2.8%
Materials and Supplies	17,866	14,850	3,016	20.3%
Contracted Services	18,100	10,000	8,100	81.0%
<i>sub-total</i>	494,334	467,515	26,819	5.7%
Facilities				
Salaries and Benefits	184,135	158,630	25,505	16.1% (1)
Utilities	184,600	189,520	(4,920)	-2.6% (2)
Materials and Supplies	145,400	167,700	(22,300)	-13.3% (2)
Contracted Services	19,675	20,825	(1,150)	-5.5% (2)
<i>sub-total</i>	533,810	536,675	(2,865)	-0.5%
Roadway Maintenance				
Salaries and Benefits	281,350	246,613	34,737	14.1% (1)
Materials and Supplies	1,619,210	1,543,905	75,305	4.9% (3)
Contracted Services	395,500	386,174	9,326	2.4%
<i>sub-total</i>	2,296,060	2,176,692	119,368	5.5%
Winter Control				
Salaries and Benefits	194,620	212,769	(18,149)	-8.5% (1)
Materials and Supplies	101,500	142,446	(40,946)	-28.7%
Contracted Services	159,895	176,595	(16,700)	-9.5%
<i>sub-total</i>	456,015	531,810	(75,795)	-14.3% (4)
Street Lighting	189,100	189,100	0	0.0%
Niagara Centre Airport	14,135	13,644	491	3.6% (5)
Fleet	539,125	520,871	18,254	3.5% (1)
Total	4,522,578	4,436,307	86,271	1.9%

Explanatory notes:

- (1) Increase/decrease reflects starting grid level, mandated increase in statutory benefits, increase in extended health benefits of 2.5%, grid level increases under compensation review and approved COLA adjustment of 2.5% for 2013.
- (2) Decreases due to centralization of function and budget reflecting actual three (3) year average expenses.
- (3) Increase result of reserve transfer increase as approved in the 2013 Capital Budget.
- (4) Decrease reflects three (3) year average actual expenditures. Reserve available for any excessive in-year snowfall.
- (5) Increase reflects budget request from Niagara Central Airport as per budget attached under tab 8.

Health Services (4)

Description	2013 Proposed Budget	2012 Approved Budget	Increase/ (decrease) over 2012	% Change
Cemeteries				
Salaries and Benefits	113,369	156,317	(42,948)	-27.5% (1)
Materials and Supplies	21,900	22,200	(300)	-1.4%
Contracted Services	6,105	6,750	(645)	-9.6%
<i>sub-total</i>	141,374	185,267	(43,893)	-23.7%
Total	141,374	185,267	(43,893)	-23.7% (2)

Explanatory notes:

- (1) Decrease reflects actual expenditures for staff operations in cemeteries.
 (2) Overall expenditures decreased to better reflect actuals .

Recreation and Cultural Services (5)

Description	2013 Proposed Budget	2012 Approved Budget	Increase/ (decrease) over 2012	% Change
General Administration				
Salaries and Benefits	148,903	141,051	7,852	5.6% (1)
Debt Services	317,066	327,066	(10,000)	-3.1% (2)
Materials and Supplies	205,152	192,431	12,721	6.6%
<i>sub-total</i>	671,121	660,548	10,573	1.6%
Community Services				
Salaries and Benefits	44,889	42,780	2,109	4.9% (1)
Materials and Supplies	192,365	180,635	11,730	6.5%
<i>sub-total</i>	237,254	223,415	13,839	6.2%
Arena				
Salaries and Benefits	242,537	225,359	17,178	7.6% (1)
Materials and Supplies	40,300	24,050	16,250	67.6% (3)
<i>sub-total</i>	282,837	249,409	33,428	13.4%
Parks				
Salaries and Benefits	245,696	207,406	38,290	18.5% (1)
Materials and Supplies	54,650	67,400	(12,750)	-18.9%
Contracted Services	1,750	3,000	(1,250)	-41.7%
<i>sub-total</i>	302,096	277,806	24,290	8.7%
Crossing Guards				
Salaries and Benefits	31,558	35,216	(3,659)	-10.4% (1)
Materials and Supplies	3,400	3,570	(170)	-4.8%
<i>sub-total</i>	34,958	38,786	(3,829)	-9.9%
Recreation and Cultural Activities				
Swim Program	125,875	123,272	2,603	2.1%
Camp Programs	109,688	88,549	21,139	23.9% (1)
Other Cultural Services	37,335	36,107	1,228	3.4%
<i>sub-total</i>	272,898	247,928	24,970	10.1%
Libraries	746,597	728,387	18,210	2.5%
Total	2,547,761	2,426,280	121,481	5.0%

Explanatory notes:

- (1) Increase/decrease reflects impact of organizational changes, mandated increase in statutory benefits, increase in extended health benefits of 2.5%, grid level increases under compensation review and approved COLA adjustment of 2.5% for 2013.
- (2) Decrease in interest expense to better reflect actuals.
- (3) Increase reflects concession supplies expenses, offset by revenues.

Planning and Development (6)

Description	2013 Proposed Budget	2012 Approved Budget	Increase/ (decrease) over 2012	% Change
General Administration				
Salaries and Benefits	345,802	361,506	(15,704)	-4.3% (1)
Materials and Supplies	49,850	40,250	9,600	23.9% (2)
<i>sub-total</i>	395,652	401,756	(6,104)	-1.5%
Committee of Adjustment				
Materials and Supplies	6,350	6,280	70	1.1%
<i>sub-total</i>	6,350	6,280	70	1.1%
Other (Municipal Drainage)				
Contracted Services	28,850	27,000	1,850	6.9%
<i>sub-total</i>	28,850	27,000	1,850	6.9%
Total	430,852	435,036	(4,184)	-1.0%

Explanatory notes:

- (1) Decrease reflects impact of re-organization and transfer of Administrative Assistant to Building.
 (2) Increase in expenditures offset by increase in revenues maintaining balanced budget to 2011.



TOWN OF PELHAM
SUMMARY OF YEAR OVER YEAR ASSESSMENT CHANGES

Property Class	2013 \$	2012 \$	Increase (Decrease) \$	% Change
Residential	1,880,906,047	1,824,128,689	56,777,358	3.11%
Multi-Residential	17,122,170	16,412,560	709,610	4.32%
Commercial Occupied	58,072,995	55,181,353	2,891,642	5.24%
Commercial Vacant Units	1,150,500	1,562,340	(411,840)	-26.36%
Industrial Occupied	2,996,976	2,706,468	290,508	10.73%
Industrial Vacant Land	49,500	49,000	500	1.02%
Pipelines	13,807,500	13,384,000	423,500	3.16%
Farmlands	99,760,456	93,022,290	6,738,166	7.24%
Managed Forests	1,306,850	1,342,400	(35,550)	-2.65%
Total Assessment for Tax Purposes	2,075,172,994	2,007,789,100	67,383,894	3.36%
Properties Subject To Payments In Lieu or Exempt	69,065,304	63,994,970	5,070,334	7.92%
MUNICIPAL TOTAL	2,144,238,298	2,071,784,070	72,454,228	3.50%