

Town of Pelham 2025 Approved Operating Budget



General Governance



Corporate Services



Fire and By-Law Services



Public Works



Recreation, Culture and Wellness



Planning and Development

Town of Pelham

2025 Operating Budget

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Operating Budget Overview



Council Budget Update – December 4, 2024

The 2025 Draft Operating budget was presented to Council Committee of Whole on November 27, 2024. The recommended tax levy increase in the draft budget was 5.81% after 1.58% assessment growth. Ahead of the budget presentation, staff were able to identify additional items for Council’s consideration to potentially lower the required tax levy increase.

These additional items included updated assessment growth, and the net change from these items lowered the property tax revenue required and effectively reduce the property tax rate increase from 5.81% to 4.84%.

At the December 4, 2024 meeting of Council, the 2025 Operating budget was approved with these recommended changes from November 27th, Committee of Whole meeting. These changes are outlined below.

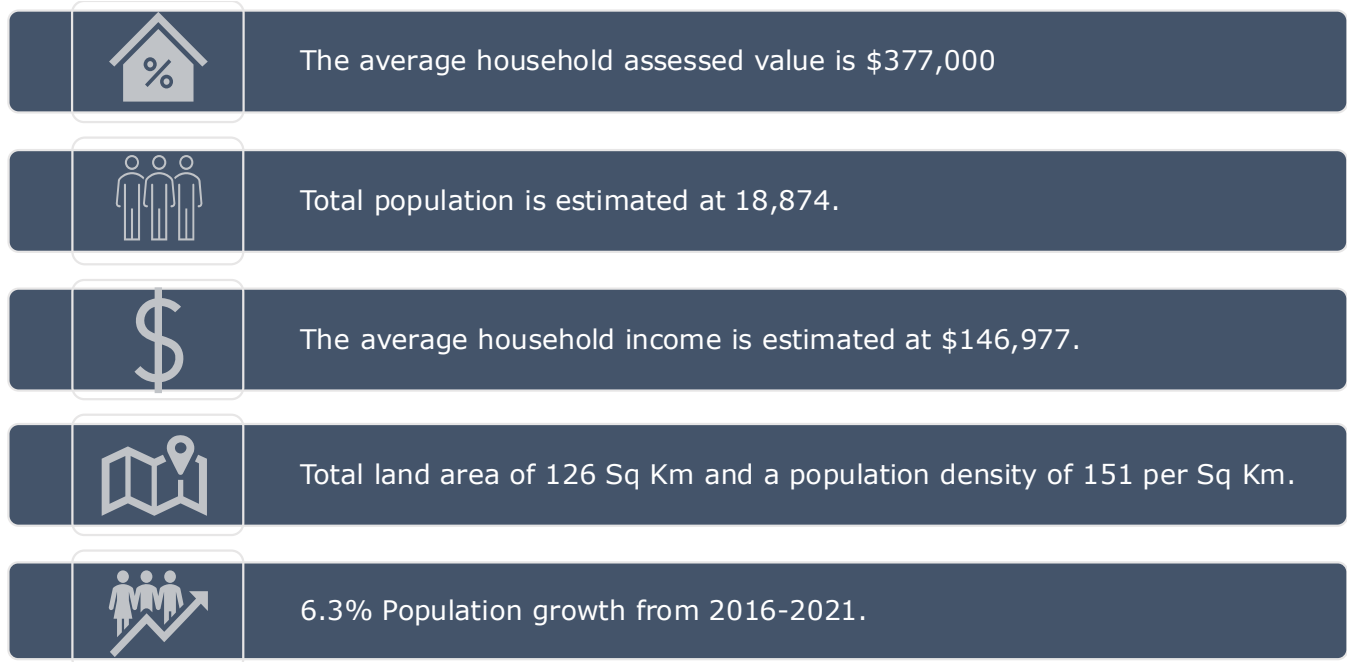


2025 Budget Adjustments		
Item Description	Amount	Levy %
Total 2025 Draft Operating Budget Increase	1,432,903	7.39%
Assessment Growth - 1.58%	(306,419)	-1.58%
2025 Net Tax levy increase - As presented in Draft Budget	1,126,484	5.81%
Budget Adjustment Items:		
1 Additional Assessment Growth - Final 2024	(98,907)	-0.51%
2 Additional Cemetery Revenues as approved by Council on Nov 20th	(42,300)	-0.22%
3 Additional RCW Revenues	(30,000)	-0.15%
4 Contribution to Vineland as approved by Council on Nov 20th	5,000	0.03%
5 Additional By-law enforcement	10,000	0.05%
6 Remove records & licensing clerk position	(32,300)	-0.17%
2025 Net Tax levy increase - Council Approved	937,977	4.84%



Town of Pelham Community Profile

Located in the heart of Niagara is The Town of Pelham, a fusion of rural and urban areas in five communities. Pelham offers residents a unique lifestyle rich with history, agriculture, and natural beauty. Pelham's central location makes it an ideal community for commuters, life-long residents, and businesses. With a range of services, facilities, parks, trails and award-winning events, Pelham embraces progress while preserving a small-town feel.



2025 Budget Process

The 2025 budget process began in spring 2024, following the council's approval of the budget schedule. The draft budget is focused on tackling significant financial challenges while ensuring services to residents are maintained or enhanced. Additionally, it aims to advance the goals outlined in the strategic plan. The draft budget is compiled over several months where staff focus on finding efficiencies and reducing cost wherever possible before the draft budget is finalized for presentation.





Staffing

Staff presented a report to Council in May 2024 that provided some historical context of staffing levels at Pelham. The data indicated that Pelham lagged in staffing numbers in several key departments. The report outlined the need for continued growth in staffing levels in order to maintain efficient service delivery and meet future challenges as the Town continues to grow.

The 2025 draft budget includes changes to staffing levels as outlined in the table below. Some of the new positions have already been approved by council through separate reports in 2024. The table below presents the information in the full-time-equivalent format or FTE rather than headcount. Each FTE is based on the number of working hours for that position.

Table 1: Staffing Summary

Department	2024 FTE			2025 FTE			Variance
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	
Mayor & Council	-	7.00	7.00	-	7.00	7.00	-
CAOs Office	2.00	0.80	2.80	2.00	0.80	2.80	-
People Services & Marketing	3.00	0.60	3.60	4.00	-	4.00	0.40
Corporate Services	14.00	-	14.00	14.00	-	14.00	-
Clerk's Office (Note 1)	3.00	-	3.00	4.00	-	4.00	1.00
Fire & Bylaw Services	6.00	1.64	7.64	6.00	2.07	8.07	0.43
Public Works	22.00	-	22.00	23.00	-	23.00	1.00
Recreation, Culture & Wellness	15.00	14.51	29.51	18.00	13.08	31.08	1.57
Community Planning & Building	9.00	-	9.00	9.00	-	9.00	-
Water & Wastewater	4.00	-	4.00	4.00	-	4.00	-
Total Town	78.00	24.55	102.55	84.00	22.95	106.95	4.40

Notes:

1. New Records and Licensing Clerk position is budgeted to start Oct 1, 2025.

Challenges

The Town continues to face some financial challenges such as inflation, cost of labour including shortages, and a slowdown in residential growth. The 2025 draft budget aims to address these challenges and minimize the risk on Town operations.

Although inflation has come down significantly from 2024, the Town continues to face inflationary pressures on the goods and services it needs to procure for its day-to-day operations. As of August 2024, the Consumer Price index (CPI) is at 2% year-over-year change, however many of the services that Town needs to pay for continue to increase above CPI. Furthermore, labour rates have gone up, including a 3.9% increase in minimum wage. Labour shortages continue to present a challenge across many industries in Ontario. The supply chain constraints are improving, but the impacts can still be felt on many good and services that the Town procures.

Climate change continues to be a challenge in 2025, 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. Lastly, the Town is experiencing slow residential growth as a result of high interest rates and economic slowdown. A slower growth rate presents additional financial challenges as there is a delay in collecting new property taxes, which can help offset some of the financial burden of providing services to the residents.



Staff Salaries and Benefits

This is the second year of a new CUPE Collective Agreement which was ratified on November 15, 2023. This Collective Agreement includes a cost-of-living wage increase of 3.00% for 2025. The cost-of-living allowance for non-unionized staff is budgeted also at 3.00%. The estimated cost of these COLA increases is \$231,000.

Unionized and non-unionized staff have been progressing through the previously established salary grids. The estimated impact of grid movement for these staff is \$168,000. The impact of this increase will partially be offset by transfers from the Human Resources Capacity Reserve.

The cost of other benefits such as Canada Pension Plan (CPP), Employment Insurance (EI) and OMERS continue to increase gradually as they are based on a percentage of staff salaries. CPP contribution is based on yearly maximum pensionable earnings (YPME) which is increasing slightly in 2025, and EI contribution is based on maximum insurance earnings (MIE) which is also increasing slightly in 2025. OMERS contribution rates remain unchanged in 2025, however as staff salaries increase, the Town's cost of contribution to OMERS also increases.

The Town's health benefits costs are estimated to increase by 10% from 2024. 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

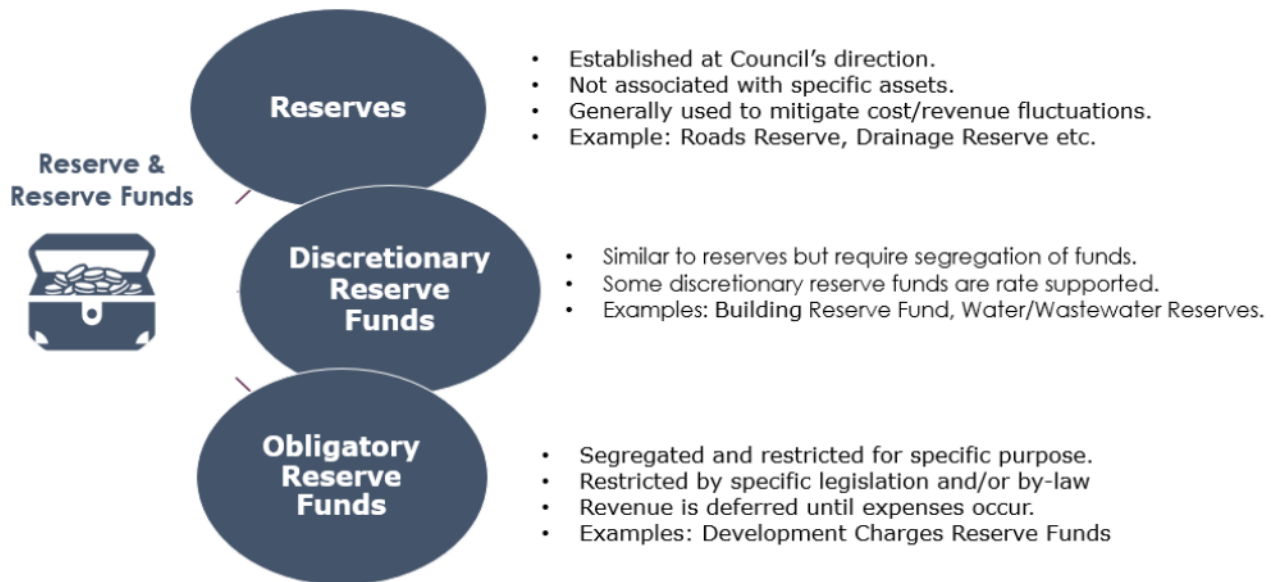
The Town has been focusing on maintaining healthy cash balances and reducing debt. In the 2023 Audited Financial Statements, the cash balance remains strong with increase to \$18.7 M from \$18.2 M the year prior; bank indebtedness has been reduced to \$0 as the Town fully paid off its demand loan in December 2023; and net debt (financial assets less liabilities) decreased from \$10.5 M to \$9.9 M compared to the 2022 fiscal year. This is definitely a move in the right direction as the Town focuses on the strategic goal of Financial Sustainability.

One of the biggest pressures facing the Town is the infrastructure needs in the 10-year capital plan. The province sets a cap on how much a municipality can borrow for infrastructure projects, known as the Annual Repayment Limit (ARL). This limit is set at 25% of the municipality's own-source revenues, ensuring that borrowing remains within sustainable levels. Capital Financing and Debt Management Policy S400-07 recognize the importance of preserving capital while maintaining solvency and liquidity to meet ongoing financial requirements. In order to ensure long-term financial sustainability and flexibility, Pelham has implemented an internal debt limit that is lower than the ARL mandated by the province. Pelham's projected debt as a percentage of own source revenue is projected to be 10.77% in 2024 which is down from 13.5% in 2023.

The total long-term debt for the Town at the end of 2024 is projected at \$24,274,670 a decrease of \$2.2 million from 2023 due to principal payments. The 2025 draft capital budget includes \$2.24 million of development charges funded debt and no new tax funded debt.

Reserves and Deferred Revenue

The Town has various reserves and reserve funds that are governed by the current approved Reserve and Reserve Fund Policy S400-08. The Town has various types of reserves as outlined below:



The Reserve and Reserve Fund policy sets out various targets for both annual contribution as well as target balance for each reserve. The Town’s tax funded reserves and reserve funds have historically been significantly under-funded. Although the contributions have increases in the past few years, most reserves and reserve funds are not at their target balance.

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 work towards meeting the targets set in policy, the 2025 budget includes a \$375,400 increase to capital reserve transfers, however this transfer is reduced by \$121,300 to account for capital items have moved to the operating budget. This results in a net increase to the reserves transfer of approximately \$254,100. Staff will review and update the Reserves and Reserve fund policy and establish new reserve target based on the most recent available 10-year capital plan. The 2025 net increase of \$254,100 is one of the largest items impacting the tax levy, however these increases are allowed for planned capital expenditures and to minimize issuance of new tax funded debt.

Tax Levy Increase

Table 2 shows the total increase to the operating budget of 4.84%. The final assessment growth as released by the Municipal Property Assessment Corporation (MPAC) is 2.09%. The new growth assessment reduces the tax impact on existing property taxpayers. The 4.84% tax levy increase

Operating Budget Overview



is further broken down to show the portion relating to capital reserves transfers increase, council approved staffing changes and the remaining operating levy increase.



Table 2 2025 Operating Budget Net Increase

	2024 Budget	2025 Budget	Budget Change	
			Dollar	Percent
Expenditures	\$ 23,950,116	\$ 25,550,316	\$ 1,600,200	6.68%
Non-Tax Revenues	4,556,504	4,813,402	\$ 256,898	5.64%
	<u>19,393,612</u>	<u>20,736,914</u>	<u>1,343,302</u>	<u>6.93%</u>
Assessment Growth -Actual			<u>405,326</u>	<u>2.09%</u>
Net 2025 Budget Increase			<u>\$ 937,976</u>	<u>4.84%</u>
Breakdown of 2025 Budget Increase				
Capital Increase - Reserve Transfers				1.31%
Council Approved Staffing changes				2.32%
Operating Budget Increase - Net of Reserve Transfers & Council Approved staffing changes				1.21%
Total 2025 Budget Increase				<u>4.84%</u>

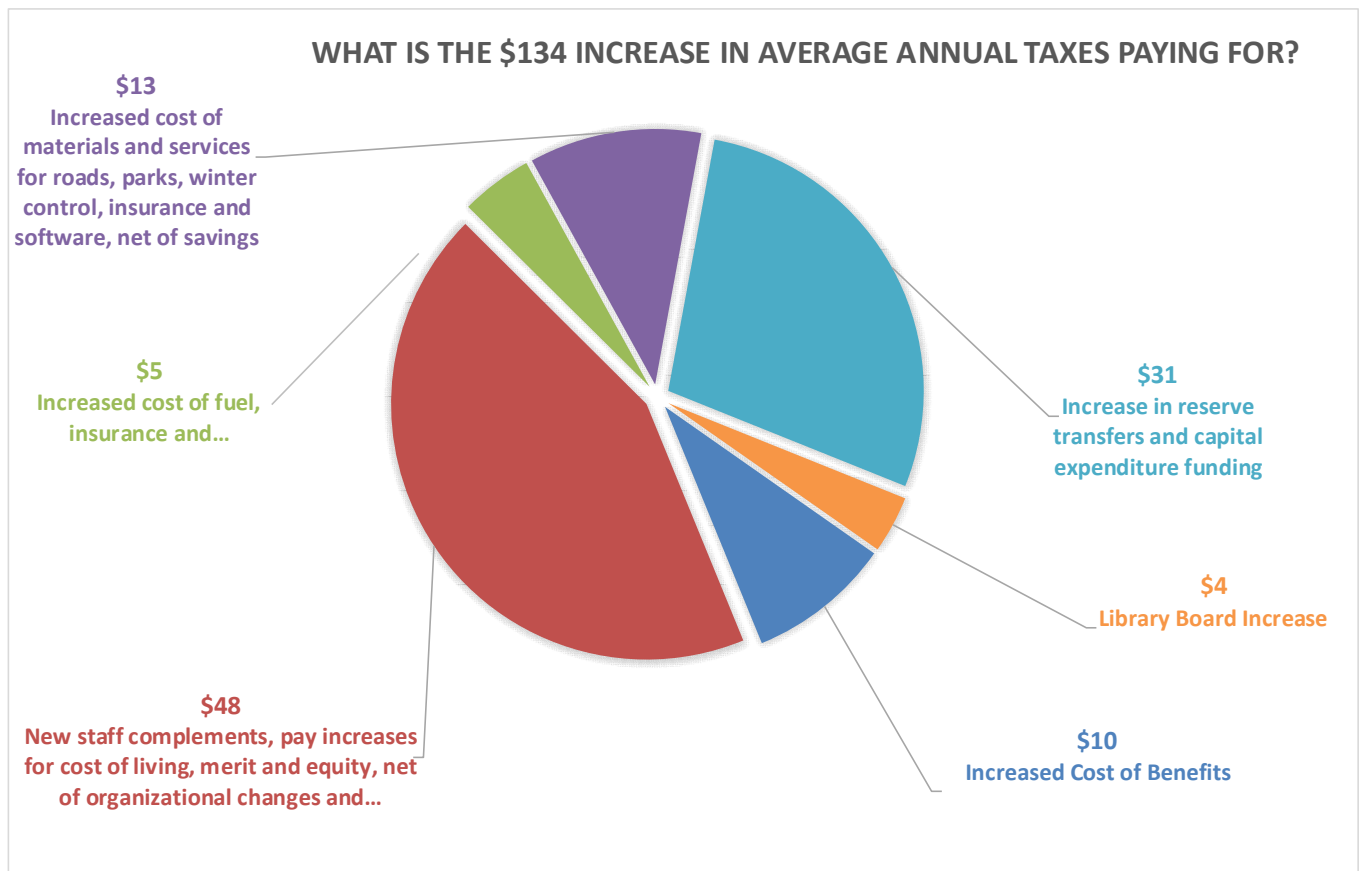
Impact on Average Residential Taxpayer

A household with the average assessed value of \$378,000 would pay \$2,303 in the Town portion of their property tax in 2024. **A 4.84% increase in that amount would equate to an approximate \$111 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 2025, assessment values will be held constant to 2016 assessed values (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 2025. Therefore, the increase that is being estimated isn't the exact increase that every property



in Pelham will experience. However, the increase of \$111 per year gives an estimate of the impact per average household, all other things being equal.



Revenue and Expenditure Budget

Table 3 shows the major increases to the 2025 budget. The overall net increase to the 2025 budget is \$937,976 which represents a 4.84% tax levy increase after 2.09% 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 the materials and services for parks, roads, and winter control, and increased costs for utilities. There was also decreased revenue relating to the transit grant and other revenue streams such as interest revenue and supplemental tax revenue.



Table 3 Summary of 2025 Increases as Presented in Budget		
Item Description	Amount	Levy %
New complements and position changes previously approved by Council in 2024 (RCW Manager + Environmental Analyst, Eng Tech Re-evals, RCW CSR PT to FT)	275,237	1.42%
Volunteer Fire Fighter Points, People Services Administrator from PT to FT, full-time Records and Licensing Clerk position (as of Oct)	96,000	0.50%
Minimum/Living Wage Increases, Cost of Living Adjustment @ 3.00%, Grid Step Increases	430,706	2.22%
GreenShield Increases	72,500	0.37%
Increase in Benefits - CPP, EI, EHT, OMERS, WSIB, etc.	49,953	0.26%
2 Day Accrual savings (Not needed in 2025)	(83,700)	-0.43%
Other salary & benefit budget adjustments	(135,413)	-0.70%
Increase in software licenses (new software + inflationary increases on existing contracts)	87,900	0.45%
Increase in various contracts services (Janitorial, playground turf repair, NPCA 1 million trees, roadside ditching, mowing, excess soil regulation sampling etc.)	95,820	0.49%
RCW various contracts for programming & Events (some are fully/partially offset by revenues)	61,700	0.32%
Fleet Repairs & Maintenance	20,000	0.10%
Materials and Supplies	110,085	0.57%
Increase cost for Soccer & Baseball Field Maintenance	15,000	0.08%
Library Board	51,294	0.26%
Increase in Reserve Transfer	375,372	1.94%
Items Moved to Operating Budget from Capital (Equipment/Fleet rental + Engineering Contract Misc.)	121,290	0.63%
Decrease in Reserve Transfer to offset items moved to operating (above)	(121,290)	-0.63%
Decrease in Debt Payments	(354,012)	-1.83%
Transfer to Debt Repayment Reserve	354,012	1.83%
Utilities Increase (Hydro, Gas, Water)	65,553	0.34%
Fuel Savings	(13,500)	-0.07%
Contribution to Joint tourism board approved by Council	12,000	0.06%
Other Misc. Increases	8,693	0.04%
Decrease in Supplemental Revenues & Interest Revenue (\$50K Supp \$50K Interest net of other increases)	98,000	0.51%
Decrease in Transit Grant	65,100	0.34%
Increase in RCW Revenues	(315,000)	-1.62%
Contribution to Joint Vineland as approved by Council	5,000	0.03%
Additional cemetery revenue	(42,300)	-0.22%
Increase in Other (Clerk's PW, Bylaw Fire, etc.)	(42,697)	-0.22%
Engineering Review Fees revenue	(20,000)	-0.10%
Total 2025 Budget Increase	1,343,303	6.93%
Assessment Growth - 1.58%	(405,326)	-2.09%
2025 Net Tax levy increase	937,977	4.84%



Conclusion

The 2025 operating budget presented its unique challenges and financial pressures. Staff have presented a budget that aims to mitigate these challenges wherever possible.

Council approved various staffing level changes in 2024 that are impacting the 2025 budget. The new positions and change from part time to full time for certain positions will help with staffing challenges and minimize the impact on service delivery. It will also help the town meet increase compliance requirements as set by other levels of government.

One of the biggest challenges continues to be the funding levels for capital reserves and reserve funds, as well as the debt forecast. In December 2023, staff recommended establishing a debt repayment reserve fund which was endorsed by Council. Having this reserve fund mitigates the risk of high tax levy fluctuations in future year when tax levy debt is expected to be taken out. Continuously increasing the reserve contributions also addresses the funding gap in Town's reserves and reserve funds and it limits the amount of future debt that the Town will need to take in the future.



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 2025 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 2025 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 \$8,385,063.

Amortization of \$6,000,000 listed in the appendix has a major impact on the projected 2025 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 2025 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 2025 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, 2025

Budget Amount

Revenues

Approved operating budget	\$	25,550,316
Approved library budget - other than Town contribution		1,503,019

Add capital:

Development changes	3,886,696
Recreational Land (the Planning Act)	290,000
Investing in Canada Infrastructure Program (ICIP)	979,046
Canada Community Building Fund	566,000
Ontario Community Infrastructure Fund	818,000
Other grants	1,716,000
	<u>8,255,742</u>

Less:

Transfers from reserves - operating	(505,173)
	<u>(505,173)</u>

Total revenues

34,803,904

Expenses

Approved operating budget	25,550,316
Approved library operating budget	2,443,471

Add:

Amortization	6,000,000
Employee future benefits	130,000
Estimated capital budget items expense in nature	844,000
Debt interest payments - development charges	339,345
	<u>7,313,345</u>

Less:

Debt principal payments (development charges excluded)	(1,052,598)
Town contribution to library	(940,452)
Transfers to reserves, including capital	(6,895,241)
	<u>(8,888,291)</u>

Total expenses

26,418,841

Annual surplus

\$ 8,385,063

Schedule of Operating Revenues



	2024	2025	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
Taxation					
Tax Levy	\$ 19,093,612	\$ 20,436,914	\$ 1,343,302	7.04%	
Payments in Lieu	300,000	300,000	-	-%	
Total Taxation	19,393,612	20,736,914	1,343,302	6.93%	(1)
Corporate Services Department					
Transfer from Reserves	200,000	200,000	-	-%	
Penalties and Interest	308,000	315,000	7,000	2.27%	
Supplemental Revenues	300,000	250,000	(50,000)	(16.67)%	(2)
Transfer from Building Department	184,832	184,832	-	-%	
Grant Revenue - Provincial	68,100	68,100	-	-%	
Fees and Other Revenues	559,000	505,229	(53,771)	(9.62)%	(3)
Total Corporate Services Department	1,619,932	1,523,161	(96,771)	(5.97)%	
Clerks Department					
Committee of Adjustment	37,000	47,000	10,000	27.03%	(4)
Miscellaneous	20,500	20,500	-	-%	
Total Clerks Department	57,500	67,500	10,000	17.39%	
Fire and By-law Department					
Fire Services	40,823	41,710	887	2.17%	
By-law and Parking Enforcement	21,700	20,200	(1,500)	(6.91)%	
Total Fire and By-law Department	62,523	61,910	(613)	(0.98)%	
Public Works Department					
Public Works Operations	56,000	73,000	17,000	30.36%	(5)
Cemeteries	91,500	137,300	45,800	50.05%	
Total Public Works Department	147,500	210,300	62,800	42.58%	



Schedule of Operating Revenues

	2024	2025	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
Recreation, Culture and Wellness Department					
Recreation Administration	75,000	80,000	5,000	6.67%	
Special Events and Festivals	150,430	197,930	47,500	31.58%	(6)
Recreation & Wellness	551,500	668,000	116,500	21.12%	(7)
Culture and Community Enhancement	59,200	59,200	-	-%	
Meridian Community Centre Facility	982,000	1,128,000	146,000	14.87%	(7)
Public Transit	105,100	40,000	(65,100)	(61.94)%	(8)
Total Recreation, Culture and Wellness Department	1,923,230	2,173,130	249,900	12.99%	
Community Planning and Development Department					
Planning and Development Administration	105,000	105,000	-	-%	
Building Department	632,819	664,401	31,582	4.99%	
Municipal Drainage	8,000	8,000	-	-%	
Total Community Planning and Development Department	745,819	777,401	31,582	4.23%	
Grand Total	\$ 23,950,116	\$ 25,550,316	\$ 1,600,200	6.68%	



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) Decrease in supplemental revenue based on prior year actuals and trend.
- (3) Decrease in interest revenue due to declining interest rates.
- (4) Increase in minor variance application fees based on prior year actuals.
- (5) New revenue source in 2025 for engineering reviews.
- (6) Increase in revenue for the sale of beverages, donations, and grants are anticipated.
- (7) Increase in revenue from MCC rentals, aquatics, skating, youth programs, beverage sales, and so on are anticipated based on prior year actuals.
- (8) Decrease due to reduction in Community Transportation Grant. This grant expires on March 31, 2025.



Summary of Major Revenues

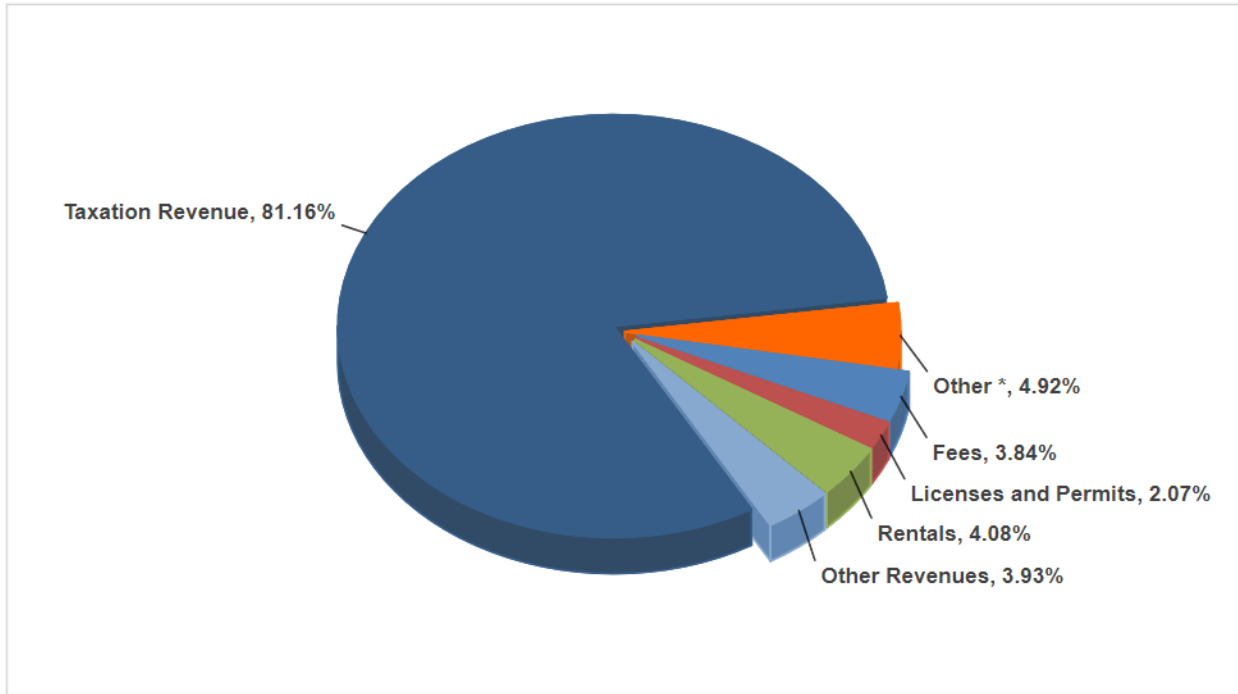
	2024		2025		Budget Change		
	Approved Budget	Percent of Total	Approved Budget	Percent of Total	Dollar	Percent	Notes
Taxation Revenue	\$ 19,393,612	80.98 %	\$ 20,736,914	81.16 %	\$ 1,343,302	6.93%	(1)
Rentals	936,503	3.91	1,041,740	4.08	105,237	11.24%	(2)
Licenses and Permits	535,050	2.23	529,050	2.07	(6,000)	(1.12)%	
Fees	825,050	3.44	981,279	3.84	156,229	18.94%	(3)
Transfer from Reserve	506,401	2.11	505,173	1.98	(1,228)	(0.24)%	
Other Revenues	899,100	3.75	1,003,060	3.93	103,960	11.56%	(4)
Grants	238,900	1.00	176,100	0.69	(62,800)	(26.29)%	(5)
Penalties and Interest on Taxes	308,000	1.29	315,000	1.23	7,000	2.27%	
Supplemental Taxation Revenue	300,000	1.25	250,000	0.98	(50,000)	(16.67)%	(6)
Fines and Penalties	7,500	0.03	12,000	0.05	4,500	60.00%	
Total Revenues	\$ 23,950,116	100.00 %	\$ 25,550,316	100.00 %	\$ 1,600,200	6.68%	

Notes:

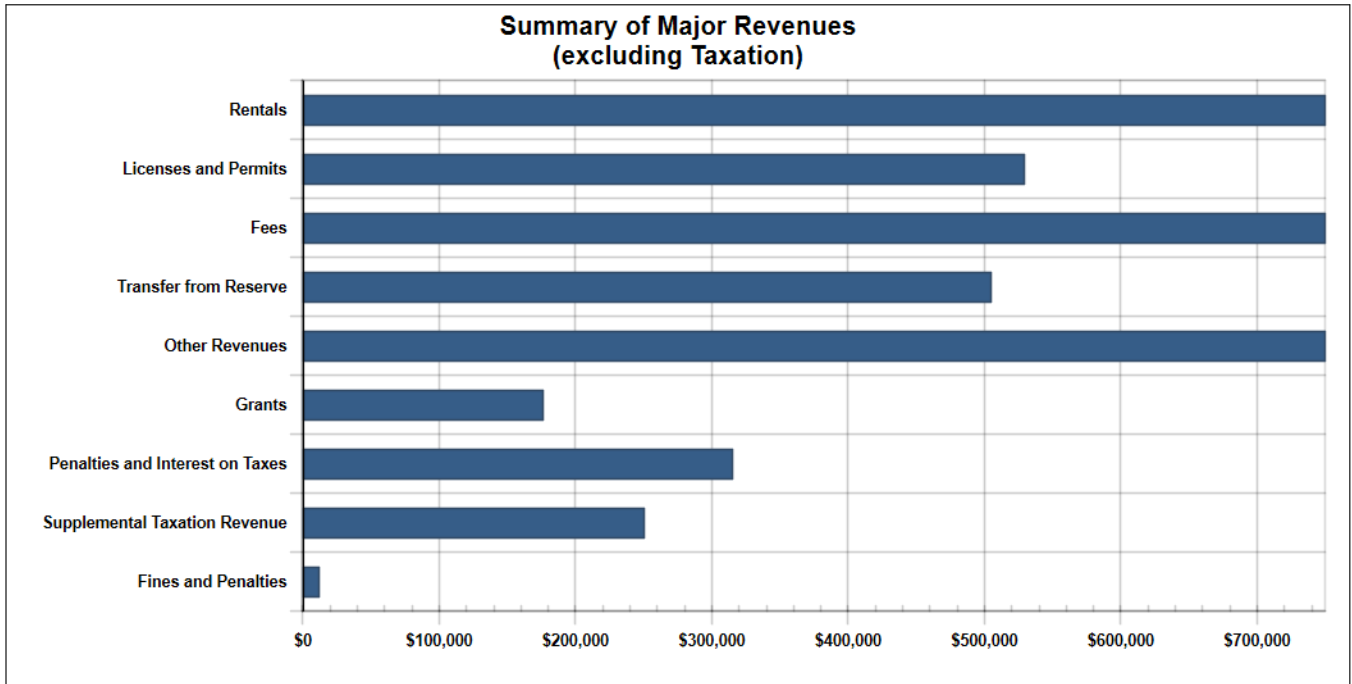
- (1) This is the total increase in the tax levy including growth. The increase in the Town property tax levy that will impact existing property owners will be lower, because a portion will be paid by new property owners.
- (2) Increased MCC rentals are anticipated based on growth of demand in prior year.
- (3) Increased demand for pool, camps, and programs are anticipated based on prior year actuals. There is also a new revenue source from engineering reviews.
- (4) Increased revenue for beverage sales, cemetery activity, and donations based on prior year actuals.
- (5) Decrease in Community Transportation grant.
- (7) Decrease in supplemental revenue based on trend from prior year actuals.
- (8) Increase in by-law ticket revenue based on trend from prior year actuals.

Meridian Community Centre

Summary of Major Revenues (including Taxation)



Summary of Major Revenues (excluding Taxation)





Schedule of Operating Expenditures

	2024	2025	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
General Government					
Members of Council	\$ 369,395	\$ 372,190	\$ 2,795	0.76%	
CAO's Office	517,186	549,650	32,464	6.28%	(1)
People Services	208,087	253,414	45,327	21.78%	(2)
Marketing and Communication	235,324	251,155	15,831	6.73%	(3)
Total General Government	1,329,992	1,426,409	96,417	7.25%	
Clerks Department					
Clerk's Department	468,823	482,129	13,306	2.84%	(5)
Committee of Adjustment	8,450	8,450	-	-%	
Total Clerks Department	477,273	490,579	13,306	2.79%	
Corporate Services Department					
Finance Services	1,057,485	1,095,713	38,228	3.61%	(6)
Shared Administrative Overhead	1,092,443	1,011,974	(80,469)	(7.37)%	(7)
Shared Information Systems	728,713	844,746	116,033	15.92%	(8)
Total Corporate Services Department	2,878,641	2,952,433	73,792	2.56%	
Fire and By-law Department					
Fire Services	1,863,479	1,947,419	83,940	4.50%	(9)
Fire Prevention Services	125,114	133,482	8,368	6.69%	
By-law and Parking Enforcement	256,154	267,750	11,596	4.53%	
Health and Safety	8,130	8,130	-	-%	
Crossing Guards	77,259	89,922	12,663	16.39%	(10)
Animal Control	39,000	43,000	4,000	10.26%	(11)
Total Fire and By-law Department	2,369,136	2,489,703	120,567	5.09%	



Schedule of Operating Expenditures

	2024	2025	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
Public Works Department					
Public Works Operations	1,290,443	1,370,247	79,804	6.18%	(12)
Facilities	1,816,302	1,918,635	102,333	5.63%	(13)
Beautification	1,266,338	1,320,680	54,342	4.29%	(14)
Roadway Maintenance	3,826,065	4,099,034	272,969	7.13%	(15)
Winter Control	727,626	735,031	7,405	1.02%	
Fleet	1,006,493	1,073,582	67,089	6.67%	(16)
Street Lighting	113,500	130,000	16,500	14.54%	(17)
Niagara Central Airport Commission	31,023	36,073	5,050	16.28%	
Cemeteries	165,524	144,594	(20,930)	(12.64)%	(18)
Total Public Works Department	10,243,314	10,827,876	584,562	5.71%	
Recreation, Culture and Wellness Department					
Recreation Administration	476,364	843,157	366,793	77.00%	(19)
Special Events and Festivals	334,763	383,495	48,732	14.56%	(20)
Recreation & Wellness	730,894	830,844	99,950	13.68%	
Culture and Community Enhancement	200,153	199,735	(418)	(0.21)%	
Meridian Community Centre Facility	2,462,889	2,537,313	74,424	3.02%	(21)
Public Transit	157,259	159,918	2,659	1.69%	
Library Board	904,282	955,576	51,294	5.67%	(22)
Total Recreation, Culture and Wellness Department	5,266,604	5,910,038	643,434	12.22%	
Community Planning and Development Department					
Planning and Development Administration	712,560	747,650	35,090	4.92%	
Building Department	632,819	664,401	31,582	4.99%	
Municipal Drainage	39,776	41,227	1,451	3.65%	
Total Community Planning and Development Department	1,385,155	1,453,278	68,123	4.92%	
Grand Total	\$ 23,950,116	\$ 25,550,316	\$ 1,600,200	6.68%	



Schedule of Operating Expenditures

Notes:

- (1) Salary grid movement, COLA, and increased benefit costs.
- (2) Salary grid movement, COLA, increased benefit costs, and increased hours from part-time to full-time for People Services Administrator.
- (3) Salary grid movement, COLA, and increased benefit costs.
- (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, increased benefit costs, 3 months of Licensing and Records Clerk (new full-time position budgeted starting Oct 1, 2025).
- (6) Salary grid movement, COLA, and increased benefit costs.
- (7) Decrease due to the removal of 2 additional days of accrual for payroll which are not applicable in 2025.
- (8) Grid movement, COLA, increased benefit costs, and increased software costs (\$88K) and reserve transfers (\$10K).
- (9) Salary grid movement, COLA, increased benefit costs, and increase in volunteer firefighter points (\$50K).
- (10) Increased hours of service due to growth, and wage increases in line with legislated minimum wage increases to maintain the living wage employer status.
- (11) Increased cost of contracted animal control services.
- (12) Salary grid movement, COLA, increased cost of benefits, materials and supplies, and contracted services.
- (13) Salary grid movement, COLA, increased cost of benefits, materials and supplies, contracted services, and utilities.
- (14) Salary grid movement, COLA, increased cost of benefits, materials and supplies, and contracted services.
- (15) Salary grid movement, COLA, increased cost of benefits, materials and supplies, and contracted services. Also includes previously approved Environmental Compliance Analyst position.
- (16) Salary grid movement, COLA, increased cost of benefits, materials and supplies, and contracted services.
- (17) Estimated increase in rates and consumption based on prior year actuals.
- (18) Decrease in transfer to the reserve due to the healthy status of the reserve fund.
- (19) Salary grid movement, COLA, previously approved RCW Manager position, increased cost of benefits, materials and supplies, and contracted services.
- (20) Salary grid movement, COLA, increased cost of benefits, materials and supplies, and contracted services.
- (21) Salary grid movement, COLA, increased cost of benefits, materials and supplies, contracted services, and utilities.
- (22) Increase based on Pelham's portion of the 4% Lincoln Pelham Public Library (LPPL) operating budget increase and \$15K capital request.



Summary of Major Expenditures

	2024		2025		Budget Change		
	Approved Budget	Percent of Total	Approved Budget	Percent of Total	Dollar	Percent	Notes
Salaries and Wages	\$ 7,913,339	33.04 %	\$ 8,495,364	33.25 %	\$ 582,025	7.35%	(1)
Benefits	2,420,735	10.11	2,540,827	9.94	120,092	4.96%	(2)
Transfer to Reserve	4,809,300	20.08	5,417,053	21.20	607,753	12.64%	(3)
Materials and Supplies	2,455,940	10.25	2,641,869	10.34	185,929	7.57%	(4)
Contract Services	2,221,600	9.28	2,528,120	9.89	306,520	13.80%	(5)
Debt Servicing	1,706,027	7.12	1,352,016	5.29	(354,011)	(20.75)%	(6)
Utilities	972,760	4.06	1,038,812	4.07	66,052	6.79%	(7)
Insurance	601,455	2.51	601,455	2.35	-	-%	-
Software Support and Licenses	356,600	1.49	444,500	1.74	87,900	24.65%	(8)
Audit and Legal	133,500	0.56	131,000	0.51	(2,500)	(1.87)%	-
Fuel	180,500	0.75	167,000	0.65	(13,500)	(7.48)%	(9)
Taxes Written Off	65,000	0.27	65,000	0.25	-	-%	-
Fire Dispatch	63,860	0.27	65,800	0.26	1,940	3.04%	-
External Contributions	49,500	0.21	61,500	0.24	12,000	24.24%	(10)
Total Expenditures	\$ 23,950,116	100.00 %	\$ 25,550,316	100.00 %	\$ 1,600,200	6.68%	

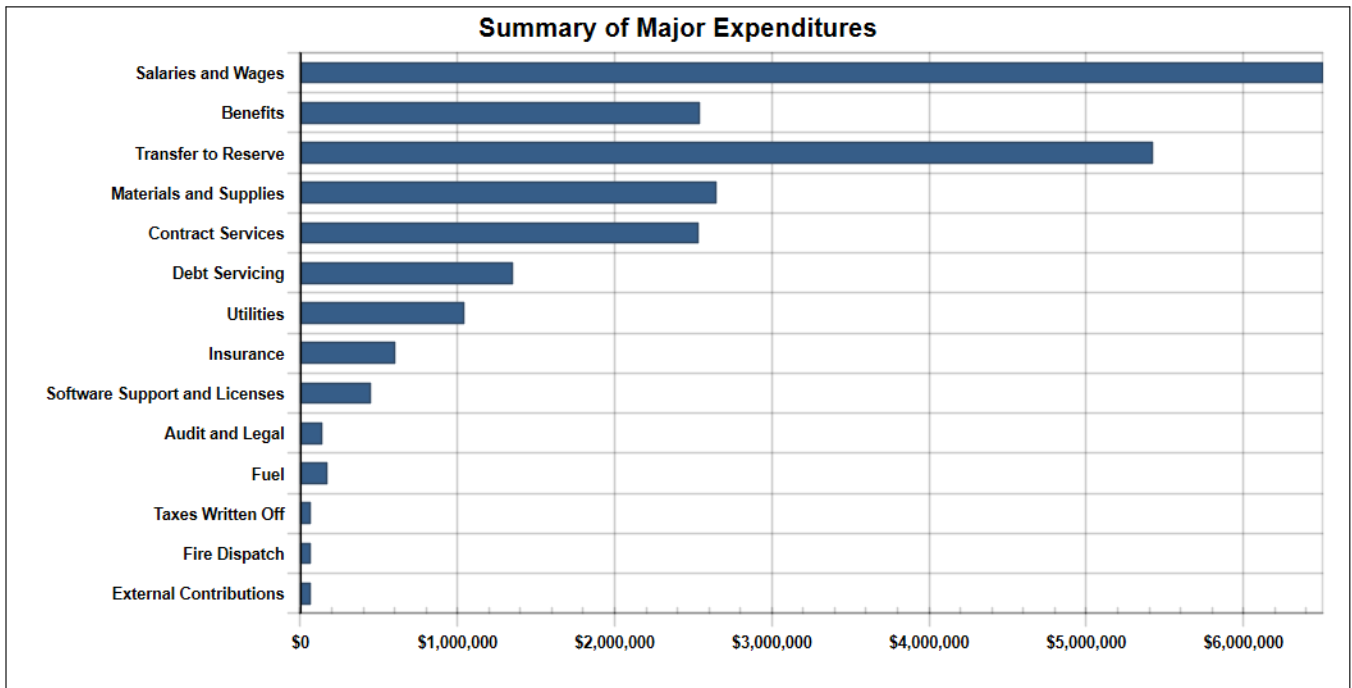
Notes:

- (1) Increases due to various staffing changes: \$275K for new positions previously approved by Council; \$430K in increases for cost of living adjustments, salary grid movements, and minimum/living wage increases for existing staff; \$68K for new positions and position changes not approved by Council; \$50K for volunteer firefighter points. These increases are net of other salary adjustments and savings.
- (2) Green shield benefit cost increased by 10.00% or \$73K and other employee benefits such as OMERS, EHT, CPP, EI and WSIB increased by \$50K. These increases are net of other benefit adjustments and savings.
- (3) Transfers to Reserve includes \$254K increase in capital reserve transfers and \$354K transfer to the debt repayment reserve, which is fully offset by a reduction in debt servicing cost.
- (4) Increased cost of raw materials and elevated service levels (partially offset by increased RCW revenue).
- (5) Increased cost of services and increased service level demand (partially offset by increased RCW revenue).
- (6) Decrease due to debt being paid off. This is offset by transferring an equal amount to the debt repayment reserve as per approved policy.
- (7) Increased cost of utilities including hydro, water, and natural gas based on consumption trend and anticipated rate increases.
- (8) Increased cost for pre-existing licenses and the addition of new software such as: AODA software; Cisco license increases; FOI software; GHD Bids & Tenders software; Records management software; and Salesforce Community Cloud licensing for By-law services.
- (9) Decreased due to replacement of combustion engine vehicles with electric vehicles within the fleet, as well as relatively stable fuel costs anticipated.
- (10) Increased external contribution to previously approved joint tourism board.



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Other Revenues	\$ -	\$ (530)	\$ -	\$ -	\$ -	-%	
Total Revenues	-	(530)	-	-	-	-%	
Expenditures							
Salaries and Benefits	168,550	206,872	266,345	269,140	2,795	1.05%	
Materials and Supplies	20,823	19,500	36,050	36,050	-	-%	
Contract Services	11,469	1,526	20,000	20,000	-	-%	
External Contributions	42,000	33,923	47,000	47,000	-	-%	
Total Expenditures	242,842	261,821	369,395	372,190	2,795	0.76%	
Net Levy Requirements	\$ 242,842	\$ 262,351	\$ 369,395	\$ 372,190	\$ 2,795	0.76%	

Notes:



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 359,775	\$ 448,992	\$ 491,086	\$ 508,550	\$ 17,464	3.56%	(1)
Materials and Supplies	17,524	39,064	26,100	29,100	3,000	11.49%	
Contract Services	73	(217)	-	-	-	-%	
External Contributions	-	-	-	12,000	12,000	-%	(2)
Total Expenditures	377,372	487,839	517,186	549,650	32,464	6.28%	
Net Levy Requirements	\$ 377,372	\$ 487,839	\$ 517,186	\$ 549,650	\$ 32,464	6.28%	

Notes:

- (1) Grid movement, COLA, and increased benefit costs.
- (2) Contribution to Joint tourism board as approved by Council.



People Services

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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 110,333	\$ 134,794	\$ 151,567	\$ 195,644	\$ 44,077	29.08%	(1)
Materials and Supplies	10,638	13,631	17,320	18,570	1,250	7.22%	
Contract Services	17,098	24,195	39,200	39,200	-	-%	
Total Expenditures	138,069	172,620	208,087	253,414	45,327	21.78%	
Net Levy Requirements	\$ 138,069	\$ 172,620	\$ 208,087	\$ 253,414	\$ 45,327	21.78%	

Notes:

(1) Grid movement, COLA, increased benefit costs, and increased hours from part-time to full-time for People Services Administrator.



Marketing and Communication

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

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 90,735	\$ 136,806	\$ 177,564	\$ 190,795	\$ 13,231	7.45%	(1)
Materials and Supplies	42,470	44,881	57,760	60,360	2,600	4.50%	
Total Expenditures	133,205	181,687	235,324	251,155	15,831	6.73%	
Net Levy Requirements	\$ 133,205	\$ 181,687	\$ 235,324	\$ 251,155	\$ 15,831	6.73%	

Notes:

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



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Licenses and Permits	\$ 15,247	\$ 15,150	\$ 14,000	\$ 14,000	\$ -	-%	
Fees and Other Revenues	5,141	8,558	6,500	6,500	-	-%	
Total Revenues	20,388	23,708	20,500	20,500	-	-%	
Expenditures							
Salaries and Benefits	321,767	355,765	391,023	403,829	12,806	3.27%	(1)
Materials and Supplies	26,570	27,552	32,800	33,300	500	1.52%	
Transfer to Reserve	30,000	45,000	45,000	45,000	-	-%	
Total Expenditures	378,337	428,317	468,823	482,129	13,306	2.84%	
Net Levy Requirements	\$ 357,949	\$ 404,609	\$ 448,323	\$ 461,629	\$ 13,306	2.97%	

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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 42,754	\$ 54,816	\$ 37,000	\$ 47,000	\$ 10,000	27.03%	(1)
Expenditures							
Materials and Supplies	3,860	4,061	8,450	8,450	-	-%	
Net Levy Requirements	\$ (38,894)	\$ (50,755)	\$ (28,550)	\$ (38,550)	\$ (10,000)	35.03%	

Notes:

(1) Increased application fees anticipated based on trend and prior year actuals.

Finance Services



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Supplemental Taxation Revenue	\$ 300,370	\$ 730,738	\$ 300,000	\$ 250,000	\$ (50,000)	(16.67)%	(1)
Grant Revenue - Provincial	85,000	98,086	68,100	68,100	-	-%	
Grant Revenue - Federal	8,333	-	-	-	-	-%	
Fees	59,160	53,805	57,000	53,227	(3,773)	(6.62)%	(2)
Penalties and Interest	380,139	446,537	308,000	315,000	7,000	2.27%	
Other Revenues	431,812	907,742	502,000	452,000	(50,000)	(9.96)%	(3)
Transfer from Building Department Reserve	184,832	239,861	184,832	184,832	-	-%	
Total Revenues	1,449,646	2,476,769	1,419,932	1,323,159	(96,773)	(6.82)%	
Expenditures							
Salaries and Benefits	773,135	833,008	875,935	900,288	24,353	2.78%	(4)
Materials and Supplies	128,216	187,574	140,550	154,425	13,875	9.87%	(5)
Contract Services	37,328	80,660	41,000	41,000	-	-%	
Transfer to Reserve	809,799	659,173	-	-	-	-%	
Total Expenditures	1,748,478	1,760,415	1,057,485	1,095,713	38,228	3.61%	
Net Levy Requirements	\$ 298,832	\$ (716,354)	\$ (362,447)	\$ (227,446)	\$ 135,001	(37.25)%	

Notes:

(1) Decreased based on trend and prior year actuals. 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) Decrease in fees from ownership changes due to slowdown in real estate market.

(3) Decrease in anticipated interest revenue based on market trends.

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

(5) Increase in service charge fees, particularly for ACTIVENet.



Shared Administrative Overhead

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

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Other Revenues	\$ -	\$ 45,964	\$ -	\$ -	\$ -	-%	
Transfer from Reserve	232,000	160,000	200,000	200,000	-	-%	
Total Revenues	232,000	205,964	200,000	200,000	-	-%	
Expenditures							
Salaries and Benefits	122,969	226,599	335,469	255,000	(80,469)	(23.99)%	(1)
Materials and Supplies	705,741	661,065	665,774	665,774	-	-%	
Contract Services	(92,876)	4,066	90,000	90,000	-	-%	
Rental Expense	1,162	1,278	1,200	1,200	-	-%	
Transfer to Reserve	-	147,000	-	-	-	-%	
Total Expenditures	736,996	1,040,008	1,092,443	1,011,974	(80,469)	(7.37)%	
Net Levy Requirements	\$ 504,996	\$ 834,044	\$ 892,443	\$ 811,974	\$ (80,469)	(9.02)%	

Notes:

(1) Decrease is the net of 2 day payroll accrual (\$84K) from 2024, reallocation of Shared Environmental Coordinator position (\$20K), and CUPE negotiations placeholder from 2024 (\$10K). Decrease offset by WSIB premiums increase (\$34K).



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 167,714	\$ 175,132	\$ 188,613	\$ 201,746	\$ 13,133	6.96%	(1)
Materials and Supplies	106,246	125,938	136,400	141,400	5,000	3.67%	
Contract Services	260,978	329,295	256,200	344,100	87,900	34.31%	(2)
Transfer to Reserve	132,000	137,500	147,500	157,500	10,000	6.78%	
Total Expenditures	666,938	767,865	728,713	844,746	116,033	15.92%	
Net Levy Requirements	\$ 666,938	\$ 767,865	\$ 728,713	\$ 844,746	\$ 116,033	15.92%	

Notes:

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

(2) Increased cost in pre-existing software licenses and the addition of new software licenses such as: AODA software; Cisco license increases; FOI software; GHD Bids & Tenders software; Records management software; and Salesforce Community Cloud licensing for Bylawservices



Fire Services

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

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Other	\$ -	\$ 32,217	\$ -	\$ -	\$ -	-%	
Fees	26,236	27,759	28,550	29,400	850	2.98%	
Licenses and Permits	5,725	5,605	5,500	5,500	-	-%	
Rentals	1,200	1,200	1,273	1,310	37	2.91%	
Other Revenues	9,373	6,352	5,500	5,500	-	-%	
Total Revenues	42,534	73,133	40,823	41,710	887	2.17%	
Expenditures							
Salaries and Benefits	739,214	852,936	840,373	912,238	71,865	8.55%	(1)
Materials and Supplies	95,359	146,347	97,700	100,300	2,600	2.66%	
Contract Services	132,348	131,470	134,860	136,800	1,940	1.44%	
Transfer to Reserve	435,500	485,900	535,900	644,431	108,531	20.25%	(2)
Debt Servicing	255,529	255,255	254,646	153,650	(100,996)	(39.66)%	(3)
Total Expenditures	1,657,950	1,871,908	1,863,479	1,947,419	83,940	4.50%	
Net Levy Requirements	\$ 1,615,416	\$ 1,798,775	\$ 1,822,656	\$ 1,905,709	\$ 83,053	4.56%	

Notes:

(1) Grid movement, COLA, increased benefit costs, and increase in volunteer firefighter points due to increased frequency of calls and legislated training requirements.

(2) Increased reserve transfers are required under Policy, includes \$101K in transfer to debt repayment reserve which is offset by reduction in debt servicing cost.

(3) Decreased due to debt being paid off. Offset by increase in debt repayment reserve of equal amount.



Fire Prevention Services

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

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Other Revenues	\$ 75	\$ -	\$ -	\$ -	\$ -	-%	
Expenditures							
Salaries and Benefits	101,957	109,207	117,314	125,682	8,368	7.13%	(1)
Materials and Supplies	4,262	2,765	7,800	7,800	-	-%	
Total Expenditures	106,219	111,972	125,114	133,482	8,368	6.69%	
Net Levy Requirements	\$ 106,144	\$ 111,972	\$ 125,114	\$ 133,482	\$ 8,368	6.69%	

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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Licenses and Permits	\$ 19,971	\$ 12,752	\$ 13,200	\$ 7,200	\$ (6,000)	(45.45)%	(1)
Fines and Penalties	967	20,246	7,500	12,000	4,500	60.00%	(2)
Other Revenues	1,220	580	1,000	1,000	-	-%	
Total Revenues	22,158	33,578	21,700	20,200	(1,500)	(6.91)%	
Expenditures							
Salaries and Benefits	189,330	197,678	225,304	236,900	11,596	5.15%	
Materials and Supplies	8,893	6,476	5,100	5,100	-	-%	
Contract Services	632	3,294	25,750	25,750	-	-%	
Total Expenditures	198,855	207,448	256,154	267,750	11,596	4.53%	
Net Levy Requirements	\$ 176,697	\$ 173,870	\$ 234,454	\$ 247,550	\$ 13,096	5.59%	

Notes:

(1) Decreased pool permit revenue based on trend and prior year actuals.

(2) Increased by-law ticket fees based on trend and prior year actuals.



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Materials and Supplies	\$ 3,487	\$ 5,800	\$ 8,130	\$ 8,130	\$ -	-%	
Net Levy Requirements	\$ 3,487	\$ 5,800	\$ 8,130	\$ 8,130	\$ -	-%	



Crossing Guards

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

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 55,717	\$ 70,814	\$ 75,259	\$ 87,922	\$ 12,663	16.83%	(1)
Materials and Supplies	1,499	286	2,000	2,000	-	-%	
Total Expenditures	57,216	71,100	77,259	89,922	12,663	16.39%	
Net Levy Requirements	\$ 57,216	\$ 71,100	\$ 77,259	\$ 89,922	\$ 12,663	16.39%	

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



Animal Control

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

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Contract Services	\$ (39,000)	\$ (39,000)	\$ (39,000)	\$ (43,000)	\$ (4,000)	(10.26)%	(1)
Net Levy Requirements	\$ 39,000	\$ 39,000	\$ 39,000	\$ 43,000	\$ 4,000	10.26%	

(1) Increased cost of contracted animal control services.



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 24,733	\$ 23,834	\$ 20,000	\$ 40,000	\$ 20,000	100.00%	(1)
Other Revenues	35,522	37,208	36,000	33,000	(3,000)	(8.33)%	
Total Revenues	60,255	61,042	56,000	73,000	17,000	30.36%	
Expenditures							
Salaries and Benefits	373,459	385,738	441,332	475,371	34,039	7.71%	(2)
Materials and Supplies	27,621	40,280	39,400	50,400	11,000	27.92%	(3)
Contract Services	1,190	4,109	-	35,000	35,000	-%	(4)
Transfer to Reserve	-	-	-	199,990	199,990	-%	(5)
Debt Servicing	824,431	1,333,591	809,711	609,486	(200,225)	(24.73)%	(6)
Total Expenditures	1,226,701	1,763,718	1,290,443	1,370,247	79,804	6.18%	
Net Levy Requirements	\$ 1,166,446	\$ 1,702,676	\$ 1,234,443	\$ 1,297,247	\$ 62,804	5.09%	

Notes:

- (1) Increased due to new revenue source for engineering inspections.
- (2) Grid movement, COLA, and increased cost of benefits.
- (3) Increased due to the costs of materials and supplies increasing.
- (4) Increased due to reallocation from capital budget for design assignments and miscellaneous other services.
- (5) Transfer to debt repayment reserve as a result of reduction in debt servicing cost.
- (6) Decreased due to debt being paid off. Offset by increase in contribution to debt repayment reserve.



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

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Rentals	\$ 6,881	\$ 280	\$ -	\$ -	\$ -	-%	
Expenditures							
Salaries and Benefits	164,937	170,662	213,101	213,505	404	0.19%	
Materials and Supplies	39,295	56,039	43,310	57,060	13,750	31.75%	(1)
Utilities	189,155	284,180	300,670	322,118	21,448	7.13%	(2)
Contract Services	105,333	147,298	154,350	161,850	7,500	4.86%	
Rental Expense	351	4,119	3,000	3,000	-	-%	
Transfer to Reserve	425,000	410,200	460,200	572,222	112,022	24.34%	(3)
Debt Servicing	756,525	923,689	641,671	588,880	(52,791)	(8.23)%	(4)
Total Expenditures	1,680,596	1,996,187	1,816,302	1,918,635	102,333	5.63%	
Net Levy Requirements	\$ 1,673,715	\$ 1,995,907	\$ 1,816,302	\$ 1,918,635	\$ 102,333	5.63%	

Notes:

- (1) Increase in the cost of materials and supplies, propane, and increased consumption trend based on prior year actuals.
- (2) Increased based on anticipated rate increases and the consumption trend based on prior year actuals.
- (3) Increased reserve transfers required under Policy. Includes \$52K in transfer to debt repayment reserve which is offset by reduction in debt servicing cost.
- (4) Decreased due to debt being paid off. Offset by increase to debt repayment reserve.



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

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ -	\$ 8,000	\$ -	\$ -	\$ -	-%	
Grant Revenue - Municipal	30,000	-	-	-	-	-%	
Grant Revenue - Other	-	16,682	-	-	-	-%	
Fees	19,339	4,836	-	-	-	-%	
Total Revenues	49,339	29,518	-	-	-	-%	
Expenditures							
Salaries and Benefits	560,457	567,325	731,798	743,880	12,082	1.65%	
Materials and Supplies	65,274	61,088	57,940	75,200	17,260	29.79%	(1)
Contract Services	515,301	371,448	476,600	501,600	25,000	5.25%	(2)
Rental Expense	-	1,566	-	-	-	-%	
Transfer to Reserve	-	120,000	-	-	-	-%	
Total Expenditures	1,141,032	1,121,427	1,266,338	1,320,680	54,342	4.29%	
Net Levy Requirements	\$ 1,091,693	\$ 1,091,909	\$ 1,266,338	\$ 1,320,680	\$ 54,342	4.29%	

Notes:

(1) Increased due to cost of materials and supplies as well as protective clothing increasing. Also includes \$15K in additional cost for soccer field maintenance.

(2) Increased due to general increase in costs as well as a \$13K contribution to Niagara Peninsula Conservation Authority (NPCA) for the 1 million tree program.



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)

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Municipal	\$ -	\$ 2,388	\$ -	\$ -	\$ -	-%	
Fees	(154)	-	-	-	-	-%	
Contributions from Developers	-	34,500	-	-	-	-%	
Total Revenues	(154)	36,888	-	-	-	-%	
Expenditures							
Salaries and Benefits	396,687	393,251	521,145	569,534	48,389	9.29%	(1)
Materials and Supplies	104,764	142,251	110,500	116,200	5,700	5.16%	(2)
Contract Services	378,325	456,625	493,120	547,000	53,880	10.93%	(3)
Transfer to Reserve	2,362,000	2,548,800	2,701,300	2,866,300	165,000	6.11%	(4)
Total Expenditures	3,241,776	3,540,927	3,826,065	4,099,034	272,969	7.13%	
Net Levy Requirements	\$ 3,241,930	\$ 3,504,039	\$ 3,826,065	\$ 4,099,034	\$ 272,969	7.13%	

Notes:

- (1) Grid movement, COLA, cost of benefits increase, and previously approved Environmental Compliance Analyst position.
- (2) Increased due to increase in costs and consumption of aggregate materials, asphalt repair materials, and boulevard restoration materials.
- (3) Increase in contracted services including ditching and shouldering program and for excess soil regulation sampling and testing.
- (4) Increased reserve transfers required under policy.

Winter Control



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

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Transfer from Reserve	\$ 164,370	\$ -	\$ -	\$ -	\$ -	-%	
Expenditures							
Salaries and Benefits	179,571	173,853	229,626	237,031	7,405	3.22%	(1)
Materials and Supplies	129,591	141,524	148,000	148,000	-	-%	
Contract Services	485,048	370,657	350,000	350,000	-	-%	
Transfer to Reserve	-	4,249	-	-	-	-%	
Total Expenditures	794,210	690,283	727,626	735,031	7,405	1.02%	
Net Levy Requirements	\$ 629,840	\$ 690,283	\$ 727,626	\$ 735,031	\$ 7,405	1.02%	

Notes:

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



Fleet

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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 68,569	\$ 68,430	\$ 70,393	\$ 72,532	\$ 2,139	3.04%	(1)
Materials and Supplies	72,320	77,758	72,800	80,800	8,000	10.99%	(2)
Fuel	168,900	133,579	165,200	155,000	(10,200)	(6.17)%	(3)
Contract Services	97,891	190,061	95,800	115,800	20,000	20.88%	(4)
Rental Expense	24,857	23,271	20,000	113,440	93,440	467.20%	(5)
Transfer to Reserve	469,000	542,300	582,300	536,010	(46,290)	(7.95)%	(6)
Total Expenditures	901,537	1,035,399	1,006,493	1,073,582	67,089	6.67%	
Net Levy Requirements	\$ 901,537	\$ 1,035,399	\$ 1,006,493	\$ 1,073,582	\$ 67,089	6.67%	

Notes:

- (1) Grid movement, COLA, and increased cost of benefits.
- (2) Increased due to cost of materials and supplies increasing as well as frequency of repairs on aging units.
- (3) Decreased due to decrease in the cost of fuel as well electric vehicles replacing combustion engine vehicles.
- (4) Increased due to contracted service costs increasing.
- (5) Increased due to vehicle leases previously budgeted as capital being reallocated to operating.
- (6) Decreased due to health of fleet reserve.



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Materials and Supplies	\$ 209,004	\$ 189,792	\$ 63,500	\$ 80,000	\$ 16,500	25.98%	(1)
Contract Services	79,674	51,873	50,000	50,000	-	-%	
Total Expenditures	288,678	241,665	113,500	130,000	16,500	14.54%	
Net Levy Requirements	\$ 288,678	\$ 241,665	\$ 113,500	\$ 130,000	\$ 16,500	14.54%	

Notes:

(1) Increase based on anticipated rate increases and consumption trend. Additional LED lights were also installed in 2024.



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%.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Net Levy Requirements	\$ 25,854	\$ 25,356	\$ 31,023	\$ 36,073	\$ 5,050	16.28%	(1)

Notes:

(1) Increase is Pelham's share of the 2025 Niagara Central Dorothy Rungeling Airport Commission's budget.



Seniors and Community Services programs - 55+ Workshops, grant-funded programs and seminars, Seniors Active Living Fair, Communities in Bloom, Community Clean-up's and other community engagement initiatives.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 47,587	\$ 41,478	\$ 33,000	\$ 54,150	\$ 21,150	64.09%	(1)
Administrative charges	1,407	1,290	1,100	1,100	-	-%	
Other Revenues	72,748	104,721	57,400	82,050	24,650	42.94%	(1)
Total Revenues	121,742	147,489	91,500	137,300	45,800	50.05%	
Expenditures							
Salaries and Benefits	87,486	93,169	100,944	92,014	(8,930)	(8.85)%	
Materials and Supplies	2,334	2,846	6,250	6,250	-	-%	
Contract Services	9,547	19,172	16,330	16,330	-	-%	
Transfer to Reserve	83,000	100,653	42,000	30,000	(12,000)	(28.57)%	(2)
Total Expenditures	182,367	215,840	165,524	144,594	(20,930)	(12.64)%	
Net Levy Requirements	\$ 60,625	\$ 68,351	\$ 74,024	\$ 7,294	\$ (66,730)	(90.15)%	

Notes:

(1) Additional revenue due to new fee increases, including non-resident fees as approved by Council in 2024.

(1) Decreased due to health of reserve.



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 8,492	\$ 50,032	\$ 45,000	\$ 45,000	\$ -	-%	
Rentals	-	4,751	10,000	15,000	5,000	50.00%	(1)
Other Revenues	22,850	14,270	20,000	20,000	-	-%	
Total Revenues	31,342	69,053	75,000	80,000	5,000	6.67%	
Expenditures							
Salaries and Benefits	144,690	152,772	168,164	469,257	301,093	179.05%	(2)
Materials and Supplies	37,113	53,412	86,600	78,300	(8,300)	(9.58)%	(3)
Contract Services	4,896	39,605	26,000	30,000	4,000	15.38%	
Transfer to Reserve	125,000	155,600	195,600	265,600	70,000	35.79%	(4)
Total Expenditures	311,699	401,389	476,364	843,157	366,793	77.00%	
Net Levy Requirements	\$ 280,357	\$ 332,336	\$ 401,364	\$ 763,157	\$ 361,793	90.14%	

Notes:

- (1) Increase in anticipated revenue based on trend and prior year actuals.
- (2) Grid movement, COLA, cost of benefits, and the addition of previously approved RCW Manager position. Also includes a reallocation of cost for Parks staff that were previously budgeted in MCC.
- (3) Decreased due to reallocation of a portion of materials and supplies budget.
- (4) 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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Federal	\$ 20,000	\$ 22,550	\$ 15,000	\$ 10,000	\$ (5,000)	(33.33)%	(1)
Grant Revenue - Municipal	10,000	-	-	-	-	-%	
Grant Revenue - Other	1,100	-	-	-	-	-%	
Rentals	14,854	23,451	16,930	20,930	4,000	23.63%	(2)
Other Revenues	121,877	127,145	118,500	167,000	48,500	40.93%	(3)
Total Revenues	167,831	173,146	150,430	197,930	47,500	31.58%	
Expenditures							
Salaries and Benefits	109,446	70,323	107,363	110,245	2,882	2.68%	
Materials and Supplies	142,699	131,189	144,400	179,250	34,850	24.13%	(4)
Contract Services	65,728	73,944	80,500	91,500	11,000	13.66%	(4)
External Contributions	2,500	2,800	2,500	2,500	-	-%	
Total Expenditures	320,373	278,256	334,763	383,495	48,732	14.56%	
Net Levy Requirements	\$ 152,542	\$ 105,110	\$ 184,333	\$ 185,565	\$ 1,232	0.67%	

Notes:

- (1) Decrease in Federal Canada Day grant anticipated.
- (2) Increased based on trend and prior year actuals.
- (3) Increased due to popularity of special events and trend based on prior year actuals.
- (4) Increased based on increased costs and popularity of special events, offset by increase in revenue.



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ 65,090	\$ 71,344	\$ 42,700	\$ -	\$ (42,700)	(100.00)%	(1)
Grant Revenue - Federal	25,000	45,544	-	-	-	-%	
Fees	119,201	280,972	249,000	315,000	66,000	26.51%	(2)
Rentals	-	330	-	-	-	-%	
Total Revenues	209,291	398,190	291,700	315,000	23,300	7.99%	
Expenditures							
Salaries and Benefits	181,412	235,948	318,072	242,066	(76,006)	(23.90)%	(3)
Materials and Supplies	42,720	37,018	7,500	3,000	(4,500)	(60.00)%	(4)
Contract Services	34,536	79,578	60,000	81,500	21,500	35.83%	(5)
Total Expenditures	258,668	352,544	385,572	326,566	(59,006)	(15.30)%	
Net Levy Requirements	\$ 49,377	\$ (45,646)	\$ 93,872	\$ 11,566	\$ (82,306)	(87.68)%	

Notes:

- (1) Senior Active Living Grant and all program cost have been reallocated to the new Seniors and Community Services department.
- (2) Increased based on trend and prior year actuals.
- (3) Decreased due to reallocation of salaries/benefits.
- (4) Reallocation of contracted services to new Seniors and Community Services department.
- (5) Increased due to increase in demand of services, offset by increase in revenue.



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!

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 75,800	\$ 73,309	\$ 71,500	\$ 79,500	\$ 8,000	11.19%	(1)
Rentals	-	1,227	300	500	200	66.67%	
Total Revenues	75,800	74,536	71,800	80,000	8,200	11.42%	
Expenditures							
Salaries and Benefits	100,462	106,847	120,645	133,907	13,262	10.99%	(2)
Materials and Supplies	7,865	9,480	9,350	9,350	-	-%	
Total Expenditures	108,327	116,327	129,995	143,257	13,262	10.20%	
Net Levy Requirements	\$ 32,527	\$ 41,791	\$ 58,195	\$ 63,257	\$ 5,062	8.70%	

Notes:

(1) Increased due to demand for services.

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



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!

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ -	\$ 2,598	\$ -	\$ -	\$ -	-%	
Fees	152,426	200,303	185,000	219,000	34,000	18.38%	(1)
Other Revenues	5,971	7,515	3,000	4,000	1,000	33.33%	
Total Revenues	158,397	210,416	188,000	223,000	35,000	18.62%	
Expenditures							
Salaries and Benefits	119,271	139,189	133,777	144,086	10,309	7.71%	(2)
Materials and Supplies	20,037	11,587	26,550	20,800	(5,750)	(21.66)%	
Contract Services	35,916	59,846	55,000	65,000	10,000	18.18%	(3)
Total Expenditures	175,224	210,622	215,327	229,886	14,559	6.76%	
2							
Net Levy Requirements	\$ 16,827	\$ 206	\$ 27,327	\$ 6,886	\$ (20,441)	(74.80)%	

Notes:

- (1) Increased camp revenues are anticipated based on trend and prior year actuals.
- (2) Increased due to wage increases as well as increased hours to service heightened demand.
- (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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ 61,816	\$ 1,816	\$ -	\$ -	\$ -	-%	
Grant Revenue - Municipal	89	-	-	-	-	-%	
Rentals	5,819	6,157	6,000	6,000	-	-%	
Other Revenues	45,274	45,933	53,200	53,200	-	-%	
Total Revenues	112,998	53,906	59,200	59,200	-	-%	
Expenditures							
Salaries and Benefits	90,724	122,466	100,753	103,635	2,882	2.86%	
Materials and Supplies	91,998	45,203	67,250	62,750	(4,500)	(6.69)%	
Contract Services	66,623	33,502	32,150	33,350	1,200	3.73%	
Total Expenditures	249,345	201,171	200,153	199,735	(418)	(0.21)%	
Net Levy Requirements	\$ 136,347	\$ 147,265	\$ 140,953	\$ 140,535	\$ (418)	(0.30)%	

Notes:



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 2,719	\$ 300	\$ -	\$ -	\$ -	-%	
Rentals	806,606	920,358	902,000	998,000	96,000	10.64%	(1)
Other Revenues	77,452	128,890	80,000	130,000	50,000	62.50%	(2)
Total Revenues	886,777	1,049,548	982,000	1,128,000	146,000	14.87%	
Expenditures							
Salaries and Benefits	1,165,772	1,353,589	1,616,209	1,642,779	26,570	1.64%	(3)
Materials and Supplies	623,389	725,439	697,880	731,734	33,854	4.85%	(4)
Contract Services	150,730	143,619	148,800	162,800	14,000	9.41%	(5)
Transfer to Reserve	90,000	-	-	-	-	-%	
Total Expenditures	2,029,891	2,222,647	2,462,889	2,537,313	74,424	3.02%	
Net Levy Requirements	\$ 1,143,114	\$ 1,173,099	\$ 1,480,889	\$ 1,409,313	\$ (71,576)	(4.83)%	

Notes:

- (1) Increased fees for MCC rentals, skating, programming, youth and camps are anticipated. Also increase in activity compared to previous year.
- (2) Increased revenue anticipated based on trend and prior year actuals.
- (3) Grid movement, COLA, and increased cost of benefits. Also includes conversion of 2 part-time CSR to full-time as approved by Council and reallocation of parks staff to Rec Admin.
- (4) Increase cost of materials and supplies, and increase in volume required, which is offset by increase in revenue.
- (5) Increase cost of contract services, and increase in volume required, which is offset by increase in revenue.



Seniors and Community Services

Seniors and Community Services programs - 55+ Workshops, grant-funded programs and seminars, Seniors Active Living Fair, Communities in Bloom, Community Clean-up's and other community engagement initiatives.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ -	\$ -	\$ -	\$ (50,000)	\$ (50,000)	-%	(1)
Expenditures							
Salaries and Benefits	-	-	-	103,635	103,635	-%	(1)
Materials and Supplies	-	-	-	27,500	27,500	-%	(1)
Total Expenditures	-	-	-	131,135	131,135	-%	
Net Levy Requirements	\$ -	\$ -	\$ -	\$ 81,135	\$ 81,135	-%	

(1) Reallocated from other departments for enhanced financial reporting.



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ 130,000	\$ 103,663	\$ 105,100	\$ 40,000	\$ (65,100)	(61.94)%	(1)
Other Revenues	35	20	-	-	-	-%	
Total Revenues	130,035	103,683	105,100	40,000	(65,100)	(61.94)%	
Expenditures							
Salaries and Benefits	121,980	128,286	153,259	155,918	2,659	1.73%	
Materials and Supplies	1,664	2,441	3,300	3,300	-	-%	
Contract Services	187,777	-	700	700	-	-%	
Total Expenditures	311,421	130,727	157,259	159,918	2,659	1.69%	
Net Levy Requirements	\$ 181,386	\$ 27,044	\$ 52,159	\$ 119,918	\$ 67,759	129.91%	

Notes:

(1) Community Transportation Grant finishes on March 31, 2025. The grant provided over \$700,000 in funding to the Town over the 7 years.



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Other Revenues	\$ -	\$ (23,388)	\$ -	\$ -	\$ -	-%	
Transfer from Reserve	-	461,503	-	-	-	-%	
Transfer from Deferred Revenues	-	42,500	-	-	-	-%	
Total Revenues	-	480,615	-	-	-	-%	
Materials and Supplies	894,707	865,962	904,282	955,576	51,294	5.67%	
External Contributions	-	480,615	-	-	-	-%	
Total Expenditures	894,707	1,346,577	904,282	955,576	51,294	5.67%	
Net Levy Requirements	\$ 894,707	\$ 865,962	\$ 904,282	\$ 955,576	\$ 51,294	5.67%	(1)

Notes:

(1) The library is seeking a 4% increase in municipal funding, primarily for salaries and benefits, and a \$15K capital request.



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 457,874	\$ 112,337	\$ 95,000	\$ 95,000	\$ -	-%	
Other Revenues	6,486	8,025	10,000	10,000	-	-%	
Total Revenues	464,360	120,362	105,000	105,000	-	-%	
Expenditures							
Salaries and Benefits	522,834	555,761	612,910	642,000	29,090	4.75%	(1)
Materials and Supplies	8,872	12,510	19,650	19,650	-	-%	
Contract Services	36,001	-	-	6,000	6,000	-%	
Transfer to Reserve	72,000	80,000	80,000	80,000	-	-%	
Total Expenditures	639,707	648,271	712,560	747,650	35,090	4.92%	
Net Levy Requirements	\$ 175,347	\$ 527,909	\$ 607,560	\$ 642,650	\$ 35,090	5.78%	

Notes:

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

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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Licenses and Permits	\$ 962,726	\$ 715,031	\$ 501,250	\$ 501,250	\$ -	-%	
Other Revenues	34,794	90,053	10,000	42,810	32,810	328.10%	(1)
Transfer from Reserve	2,702	13,403	121,569	120,341	(1,228)	(1.01)%	(2)
Total Revenues	1,000,222	818,487	632,819	664,401	31,582	4.99%	
Expenditures							
Salaries and Benefits	485,697	498,089	543,038	580,420	37,382	6.88%	(3)
Materials and Supplies	33,515	25,901	39,781	36,481	(3,300)	(8.30)%	
Contract Services	43,712	60,665	50,000	47,500	(2,500)	(5.00)%	
Transfer to Reserve	437,298	233,832	-	-	-	-%	
Total Expenditures	1,000,222	818,487	632,819	664,401	31,582	4.99%	
Net Levy Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	-%	

Notes:

(1) Increased based on trend of interest revenue and and prior year actuals.

(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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ -	\$ 17,099	\$ 8,000	\$ 8,000	\$ -	-%	
Expenditures							
Salaries and Benefits	13,499	13,750	15,691	16,642	951	6.06%	
Materials and Supplies	2,036	185	3,585	3,585	-	-%	
Contract Services	33,560	-	1,000	1,000	-	-%	
Transfer to Reserve	19,000	19,500	19,500	20,000	500	2.56%	
Total Expenditures	68,095	33,435	39,776	41,227	1,451	3.65%	
Net Levy Requirements	\$ 68,095	\$ 16,336	\$ 31,776	\$ 33,227	\$ 1,451	4.57%	

Notes:



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.

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Arena Revenues	\$ 686,446	\$ 756,960	\$ 734,000	\$ 811,000	\$ 77,000	10.49%	(1)
Multi-Purpose Space Revenues	113,752	270,266	255,000	290,000	35,000	13.73%	(1)
Gymnasium	95,142	97,452	100,000	100,000	-	-%	
Programming Revenues	152,426	200,303	185,000	219,000	34,000	18.38%	(1)
Grant Revenue	90,090	116,888	42,700	50,000	7,300	17.10%	(2)
Other Revenues-Miscellaneous	93,465	159,516	89,000	159,000	70,000	78.65%	(1)
Other Revenues-Advertising	14,783	31,269	50,000	50,000	-	-%	
Transfer (to)/from MCC Reserve	(90,000)	-	-	-	-	-%	
Total Revenues (a)	1,156,104	1,632,654	1,455,700	1,679,000	223,300	15.34%	
Expenditures							
Salaries and Benefits	1,525,120	1,758,642	2,143,901	2,387,807	243,906	11.38%	(3)
Professional Development	12,446	15,218	14,000	15,000	1,000	7.14%	
Associations/Memberships	5,658	3,474	6,600	6,600	-	-%	
Travel	452	2,121	3,600	10,000	6,400	177.78%	(4)
Hydro	335,670	350,765	382,130	375,000	(7,130)	(1.87)%	(5)
Natural Gas	91,493	90,611	92,700	97,335	4,635	5.00%	
Water	57,033	73,438	60,000	90,099	30,099	50.17%	(6)
Telephone	8,452	8,680	8,600	8,900	300	3.49%	
Materials and Supplies	150,229	74,924	148,850	162,275	13,425	9.02%	(7)
Furniture and Equipment	25,044	11,166	20,000	20,000	-	-%	
Materials and Supplies-Janitorial	25,066	34,431	50,000	40,000	(10,000)	(20.00)%	(8)
Fuel	8,493	9,778	9,000	10,000	1,000	11.11%	(9)
Internet	10,373	11,509	13,300	13,300	-	-%	
Insurance	57,681	62,476	68,725	68,725	-	-%	
Contract Services	229,096	310,114	273,450	309,650	36,200	13.24%	(10)
Repairs and Maintenance	29,160	18,592	29,500	33,500	4,000	13.56%	(10)
Total Expenditures before Debt and Other Items (b)	2,571,466	2,835,939	3,324,356	3,648,191	323,835	9.74%	
Net Surplus (Deficit) before Debt and Other Items (c) = (a) - (b)	(1,415,362)	(1,203,285)	(1,868,656)	(1,969,191)	(100,535)	(5.38)%	



Meridian Community Centre Consolidated Budget

	2022	2023	2024	2025	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Debt Activity							
Tax Levy Debenture Interest	(282,024)	(282,024)	(256,790)	(243,089)	13,701	5.34%	
Tax Levy Debenture Principal	(198,227)	(198,227)	(272,978)	(233,933)	39,045	14.30%	
Development Charge Revenue	630,310	630,188	629,936	629,662	(274)	(0.04)%	
Development Charge Debenture Interest	(377,212)	(368,875)	(351,383)	(332,733)	18,650	5.31%	
Development Charge Debenture Principal	(253,098)	(261,313)	(278,553)	(296,929)	(18,376)	(6.60)%	
Pre-MCC RCW and Facility Net Costs	989,512	1,009,302	1,029,488	1,050,078	20,590	2.00%	
Transfer (to)/from MCC Reserve	(90,000)	-	-	-	-	-%	
Net Debt and Other Items (d)	419,261	529,051	499,720	573,056	73,336	14.68%	
NET SURPLUS (DEFICIT) (e) = (c) + (d)	\$ (996,101)	\$ (674,234)	\$ (1,368,936)	\$ (1,396,135)	\$ (27,199)	(1.99)%	



Meridian Community Centre Consolidated Budget

Notes:

- (1) Increased fees for rentals, skating, programming, advertising, beverage sales, youth and camps are anticipated in 2025.
- (2) Increase in Senior Active Living Grant.
- (3) Salary grid movement, COLA, previously approved staffing changes and increased cost of benefits.
- (4) Increase due to staff returning to in-person Professional Development.
- (5) Decrease based on trend and prior year actuals. The new transformer installed is more energy efficient.
- (6) Increase based on consumption trend and increase in rates.
- (7) Increase due to increased demand for recreation services as well as increased costs.
- (8) Decrease based on consumption trend and prior year actuals.
- (9) Increase due to propane cost and consumption increases.
- (10) Increase due to increased demand for recreation services as well as increased cost and volume of contracted services and repair and maintenance services.