

Town of Pelham 2023 Approved Operating Budgets



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

Town of Pelham

2023 Operating Budget

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Town of Pelham

2023 Operating Budget



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Council Approval – Updated February 6, 2023

The 2023 Draft Operating Budget was presented to Council on January 10, 2023. The recommended tax levy increase was 6.37% after 1.55% assessment growth. Subsequent to draft budget presentation, Town staff were able to identify additional revenues in recreation department. Furthermore, the Town’s budgeted benefit costs were slightly lowered for 2023 after receiving an update from the Town’s benefit provider. Additional revenue from recreation and a reduction in cost for benefits resulted in a net decrease in property tax revenue required and lowered the tax rate increase from 6.37% to 5.9% after assessment growth.

Therefore, at the February 6, 2023 meeting of Council, the 2023 Operating Budget was approved with the following changes as outlined below.

2023 Budget Adjustments	
Description	Budget Area
Revenues	
Total Revenues per Draft 2023 Budget Presented to Council December 14, 2021	\$ 21,975,804
Decreased property tax revenues	(79,000)
Increase user fee revenue	64,000
Total Revenues per 2023 Approved Budget - February 6, 2023	<u>\$ 21,960,804</u>
Expenditures	
Total Expenditures per Draft 2022 Budget Presented to Council December 14, 2021	\$ 21,975,804
Decrease Cost of Benefits	(15,000)
Total Expenditures per 2023 Approved Budget - February 6, 2023	<u>\$ 21,960,804</u>



Challenges

As the province eased COVID 19 restrictions, municipalities across Ontario saw their facilities re-open without many restrictions. The 2023 budget is prepared with the expectation that all town facilities can remain open and offer regular programs and services throughout the year.

There has been no provincial announcement for any additional COVID-19 grant funding for 2023. The 2023 Budget assumes no COVID-19 grants. Additional expenses continue to be incurred such as personal protective equipment, additional cleaning supplies and additional staff for cleaning. Revenues are expected to increase to pre-pandemic levels and the Town is expecting to run all special events in 2023 as they did in 2022.

Supply chain constraints and labour shortages are two of the biggest challenges that the Town will be facing in 2023. Due to global supply chain constraints, the cost of many capital projects have increase significantly. The supply chain constrains also make it difficult to obtain necessary supplies and materials in a timely manner which can impact the Towns programs and services offered. Labour shortages are felt across many industries in Ontario and municipalities are also feeling the pressures as vacancies remain open longer and it is often difficult to find the right staff to fill vacant positions. This can again impact the programs and services offered by the Town.

Staff Salaries and Benefits

This is the third year of the Collective Agreement for Public Works staff, which includes a 2% wage increase for 2023. The cost of living allowance for non-unionized staff is budgeted at 3.25%. Year over year Inflation as of October 2022 is at an all-time high of 6.7%. Minimum wage has increased to \$15.50 an hour as of October 1, 2022 which is up 3.33% from \$15.00 an hour and it is expected to increase again in October of 2023.

In 2022, both unionized and non-unionized staff have been moving up on the approved salary grids. The estimated impact of grid movement for non-unionized staff is \$132,000. This is offset by salary allocation to the building department, an increased transfer from the Building Department Reserve for indirect costs, and a transfer from the Human Resources Capacity Building Reserve with zero net impact on the tax levy. The estimated cost of the unionized grid movement is \$54,000. The Towns' benefit cost are increasing for 2023 and are up \$96,000 or 21% from 2022. The main reason for this increase is inflation and overall increase in cost of claims across the insurance industry. Another major potential impact to benefits cost is the ability of all part-time staff to opt in to OMERS as of January 1, 2023. Rather than assuming that all part-time employees will opt in for OMERS, the Town has taken a more analytical approach to estimate which part-time positions are expected to opt in for OMERS and as such will only include added cost for Employer contributions for these positions in the 2023 budget.

Cash Balances and Long-term Debt

The Town has been focusing on increasing its cash balances and reducing debt. In the 2021 Audited Financial Statements, the cash balance increased from \$15.9 M to \$18.9 M; bank indebtedness further decreased from \$1.2 M to \$1.0 M; and net debt (financial assets less liabilities) decreased from \$18.5 M to \$12.1 M compared to the 2020 fiscal year. This is definitely a move in the right direction as the Town focuses on the strategic goal of Financial Sustainability.



There are a lot of capital pressures facing the Town in the Long-term Capital Plan. In the Capital Financing and Debt Management Policy S400-07, the Town recognizes the importance of protecting and preserving capital while maintaining solvency and liquidity to meet ongoing financial requirements. In order to ensure long-term financial sustainability and flexibility, the Town will strive to implement an Internal Debt Limit which is lower than the Annual Repayment Limit established by the province. The projected debt as a percentage of own source net revenues for 2023 is 12.3% which is a decrease from the 12.6 % which was projected to be in the 2022 budget.

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

When reviewing the Debt-Related Financial Indicators, there has been an improvement in 5 out of 7 ratios from 2019 to 2021. Please refer to the debenture section for the analysis.

Reserves and Deferred Revenue

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

The Town operating budget includes reserve transfers, which are used to fund capital projects and other significant expenditures. The Reserve and Reserve Fund Policy outlines an approved plan that the Town needs to follow. The policy has phased-in targets, and reserve transfers must be increased sufficiently to reach the minimum target reserve balances by 2039. In order to meet the targets set in policy, the 2023 budget includes a \$421,300 increase to reserve transfers. The phased-in targets are recalculated annually based on fluctuation in reserve balances. Based on 2023 calculations, annual increase to reserve contributions of \$421,300 over the next 7 years will allow the Town to reach the phase-in minimum target for each of its capital reserves. The 2023 increase of \$421,300 is one of the largest item impacting the tax levy in 2023, however these increases are allowed for planned capital expenditures and to minimize issuance of new debt.

Tax Levy Increase

Table 1 shows the total increase to the operating budget of \$1,075,572. The assessment growth was released by the Municipal Property Assessment Corporation (MPAC) in November at 1.55%. The new growth assessment reduces the tax impact on existing property tax payers.



Table 1

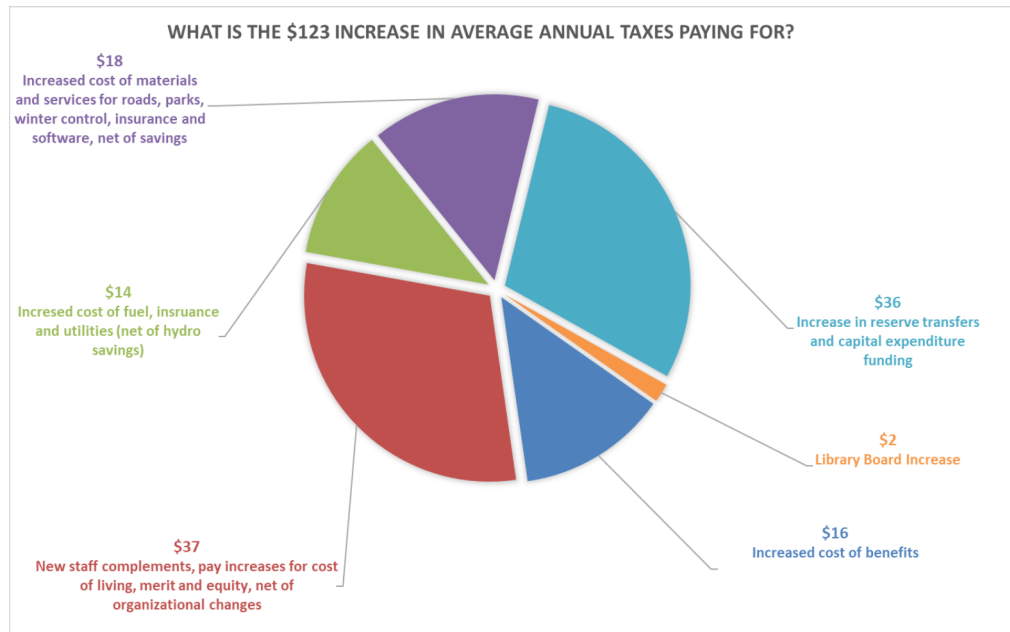
2023 Operating Budget Net Increase

	2022 Budget	2023 Budget	Budget Change	
			Dollar	Percent
Expenditures	\$20,374,878	\$ 21,960,803	\$ 1,585,925	7.78%
Non-Tax Revenues	3,495,770	3,823,497	\$ 327,727	9.37%
	<u>16,879,108</u>	<u>18,137,306</u>	<u>1,258,198</u>	<u>7.45%</u>
Assessment Growth -Actual			<u>261,626</u>	<u>1.55%</u>
Net 2023 Operating Budget Increase			\$ 996,572	5.90%

Impact on Average Residential Taxpayer

A household with the average assessed value of \$375,000 would pay \$2,080 in the Town portion of their property tax in 2022. **A 5.90% increase in that amount would equate to an approximate \$123 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 2022, assessment values will be held constant to 2021 assessed values due to the impact of the pandemic (unless there is an improvement to the property which has been assessed by MPAC), which means that the property tax rate change is the primary determinant of the change in property taxes paid for 2022. Therefore, the increase that is being estimated isn't the exact increase that every property in Pelham will experience. However, the increase of \$132 per year gives an estimate of the impact per average household, all other things being equal. The Province has announced that property tax assessment values will remain constant at the 2016 assessment value for 2023, excluding improvements to properties that are assessed by MPAC.



Revenue and Expenditure Budget

Table 2 shows the major increases to the 2023 budget. The overall net increase to the 2023 budget is \$966,572 which represents a 5.90% increase after 1.55% estimated assessment growth. The table outlines \$178,000 decrease in transit cost as this service is being transferred to the region. As a result, the resident will see a decrease on their Pelham taxes, however these savings will be offset by additional cost on the Region’s portion of the tax bill relating to transit service. The biggest impacts are related to increased reserve transfers and capital expenditures, staff grid movement, increased cost of benefit rates for staff, the cost of materials and services for parks, roads, and winter control, and increased cost for utilities. There are also various cost savings included in the budget such as hydro savings from LED streetlight conversion, savings in IT cost, legal cost and increased revenue in Recreation.



Table 2

Summary of 2023 Increases as Presented in Budget

Increase in reserve transfers and capital expenditure funding	\$ 421,300
New complements and position changes approved in 2022, grid movement, 2.0% cost of living adjustment (COLA) for unionized staff and 3.25% increase for non-unionized staff, increased hours for Executive assistant and Town Solicitor position and a part-time grant writer	540,100
Increased Volunteer firefighter points	75,000
Increased cost of benefits	228,500
Increased operating reserve transfer from Human Resource capacity building reserve	(133,000)
Reduced operating reserve transfers from Working funds Reserve	200,000
Increased costs in Beautification, Roads, Winter Control, and Fleet due to growth, inflation, increased service level requests, and aging capital assets, net of savings and revenue increases	218,100
Street lighting hydro savings from LED conversion & maintenance cost savings	(66,000)
Increase in utilites (hydro, gas and water)	53,700
Increase in water cost for two new splash pads	109,700
Increased cost of insurance	45,900
Increased cost of fuel	51,300
Increase in IT costs such as internet bandwidth and software support net of savings in repairs and Maintenance, and handheld devices	34,900
Decrease in Transit delivery now part of Region allocation	(178,000)
Decrease in POA revenue (no revenue for 2 years) Vision Zero	30,000
Decrease in debenture interest and principal payments	(19,800)
Decrease in legal costs with offset increase in Town Solicitor increased hours	(100,000)



Transfer of cost to Town budget from Library (Janitorial, Hydro, Natural gas and Water)	56,700
Library Board cost transfer to Town budget	(56,700)
Library Board adjusted increase	28,000
Increase in Recreation Revenue	(258,100)
Other increase in Revenue net of other cost savings	(23,402)
Total 2023 Proposed Increase	\$ 1,258,198
Less:	
Estimated Increase in Growth	(261,626)
Net 2023 Operating Budget Increase	\$ 996,572

Conclusion

The 2023 Operating budget for the Town of Pelham has been challenging budget to prepare due to economic certainty as we return to pre-pandemic levels of activity. The record high inflation, labour shortages and supply chain constrains all put negative pressure on the budget.

As facilities open without restrictions and activity is expected to reach pre-pandemic level, Staff are working hard to continue to deliver services and programs with minimal interruptions to residents of Pelham in a safe manger. The Meridian Community Center will continue to meet the recreation needs for its citizens during these challenging times.

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



Budget to PSAB Reconciliation

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

Ontario Regulation 284/09

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

The Regulation requires that the report contain at a minimum:

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

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

Other Adjustments

In addition to these excluded expenses, the modified cash-based budgets prepared by the Town include certain types of transactions that are excluded for PSAB reporting purposes. These are not covered by Ontario Regulation 284/09. However, for transparency purposes and consistency, the annual surplus contained in this report will be included as budget figures in the 2023 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 2023 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 \$4,222,067.

Amortization of \$6,000,000 listed in the appendix has a major impact on the projected 2023 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 \$15,884,740 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 2023 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 2023 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, 2023

Budget Amount

Revenues

Approved operating budget	\$	21,960,804
Approved water and wastewater budget		6,759,544
Approved library budget - other than Town contribution		87,871

Add capital:

Development changes	2,239,431	
Federal Gas Tax	566,000	
Ontario Community Infrastructure Fund	945,000	
Other grants	858,500	
	<u>4,608,931</u>	

Less:

Transfers from reserves - operating	<u>(344,832)</u>	(344,832)
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Total revenues

33,072,318

Expenses

Approved operating budget		21,960,803
Approved water and wastewater budget		6,759,544
Approved library operating budget		953,833

Add:

Amortization	6,000,000	
Employee future benefits	40,000	
Estimated capital budget items expense in nature	794,000	
Debt interest payments - development charges	385,537	
	<u>7,219,537</u>	

Less:

Debt principal payments (development charges excluded)	(1,196,635)	
Town contribution to library	(865,962)	
Transfers to reserves, including capital	<u>(5,980,869)</u>	(8,043,466)

Total expenses

28,850,251

Annual surplus

\$ 4,222,067

Schedule of Operating Revenues



	2022	2023	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
Taxation					
Tax Levy	\$ 16,578,637	\$ 17,786,836	\$ 1,208,199	7.29%	
Payments in Lieu	300,471	350,471	50,000	16.64%	
Total Taxation	16,879,108	18,137,307	1,258,199	7.45%	(1)
Corporate Services Department					
Transfer from Reserves	227,000	160,000	(67,000)	(29.52)%	(2)
Penalties and Interest	270,000	278,000	8,000	2.96%	
Supplemental Revenues	180,000	200,000	20,000	11.11%	
Transfer from Building Department	184,832	184,832	-	-%	(3)
Grant Revenue - Provincial	84,400	78,500	(5,900)	(6.99)%	
Fees and Other Revenues	43,000	72,000	29,000	67.44%	(3)
Total Corporate Services Department	989,232	973,332	(15,900)	(1.61)%	
Clerks Department					
Committee of Adjustment	44,500	34,500	(10,000)	(22.47)%	
Miscellaneous	14,250	16,750	2,500	17.54%	
Total Clerks Department	58,750	51,250	(7,500)	(12.77)%	
Fire and By-law Department					
Fire Services	40,786	41,286	500	1.23%	
By-law and Parking Enforcement	51,300	22,300	(29,000)	(56.53)%	(4)
Total Fire and By-law Department	92,086	63,586	(28,500)	(30.95)%	
Public Works Department					
Public Works Operations	63,000	63,000	-	-%	
Facilities and Beautification	10,000	10,000	-	-%	
Cemeteries	81,500	91,500	10,000	12.27%	(5)
Total Public Works Department	154,500	164,500	10,000	6.47%	
Recreation, Culture and Wellness Department					
Recreation Administration	45,000	45,000	-	-%	
Special Events and Festivals	147,770	156,270	8,500	5.75%	
Recreation & Wellness	286,850	395,150	108,300	37.75%	(6)
Culture and Community Enhancement	73,500	71,500	(2,000)	(2.72)%	
Meridian Community Centre Facility	693,242	845,000	151,758	21.89%	(6)



Schedule of Operating Revenues

	2022	2023	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
Public Transit	130,000	130,000	-	-%	
Total Recreation, Culture and Wellness Department	1,376,362	1,642,920	266,558	19.37%	
Community Planning and Development Department					
Planning and Development Administration	170,340	170,000	(340)	(0.20)%	
Building Department	650,500	749,909	99,409	15.28%	(7)
Municipal Drainage	4,000	8,000	4,000	100.00%	
Total Community Planning and Development Department	824,840	927,909	103,069	12.50%	
Grand Total	\$ 20,374,878	\$ 21,960,804	\$ 1,585,926	7.78%	



Schedule of Operating Revenues

Notes:

- (1) This is the total increase in the tax levy including growth. The increase in the Town property tax levy that will impact existing property owners will be lower, because a portion will be paid by new property owners.
- (2) The reserve transfer in 2022 was from Working Fund reserve for Safe restart COVID 19 operating pressures. The reserve transfer for 2023 is from the HR capacity building reserve for salary grid movement.
- (3) Increased fees anticipated for cost recoveries related to property tax accounts
- (4) Decrease in revenue as the Provincial Offence Act revenue will be utilized for Vision Zero Program by the Niagara Region.
- (5) Increased fees anticipated based on prior year actuals.
- (6) Increased fees for MCC rentals, skating, programming, youth and camps are anticipated based on prior year actuals.
- (7) Increased fees anticipated based on prior year actuals.



Summary of Major Revenues

	2022		2023		Budget Change		
	Approved Budget	Percent of Total	Approved Budget	Percent of Total	Dollar	Percent	Notes
Taxation Revenue	\$ 16,879,108	82.84 %	\$ 18,137,307	82.59 %	\$ 1,258,199	7.45%	(1)
Rentals	717,198	3.52	833,656	3.80	116,458	16.24%	(2)
Licenses and Permits	678,650	3.33	772,059	3.52	93,409	13.76%	(3)
Fees	547,690	2.69	712,550	3.24	164,860	30.10%	(4)
Transfer from Reserve	411,832	2.02	344,832	1.57	(67,000)	(16.27)%	(5)
Other Revenues	375,150	1.84	401,050	1.83	25,900	6.90%	(6)
Grants	277,750	1.36	273,850	1.25	(3,900)	(1.40)%	
Penalties and Interest on Taxes	270,000	1.33	278,000	1.27	8,000	2.96%	
Supplemental Taxation Revenue	180,000	0.88	200,000	0.91	20,000	11.11%	
Fines and Penalties	37,500	0.18	7,500	0.03	(30,000)	(80.00)%	(7)
Total Revenues	\$ 20,374,878	100.00 %	\$ 21,960,804	100.00 %	\$ 1,585,926	7.78%	

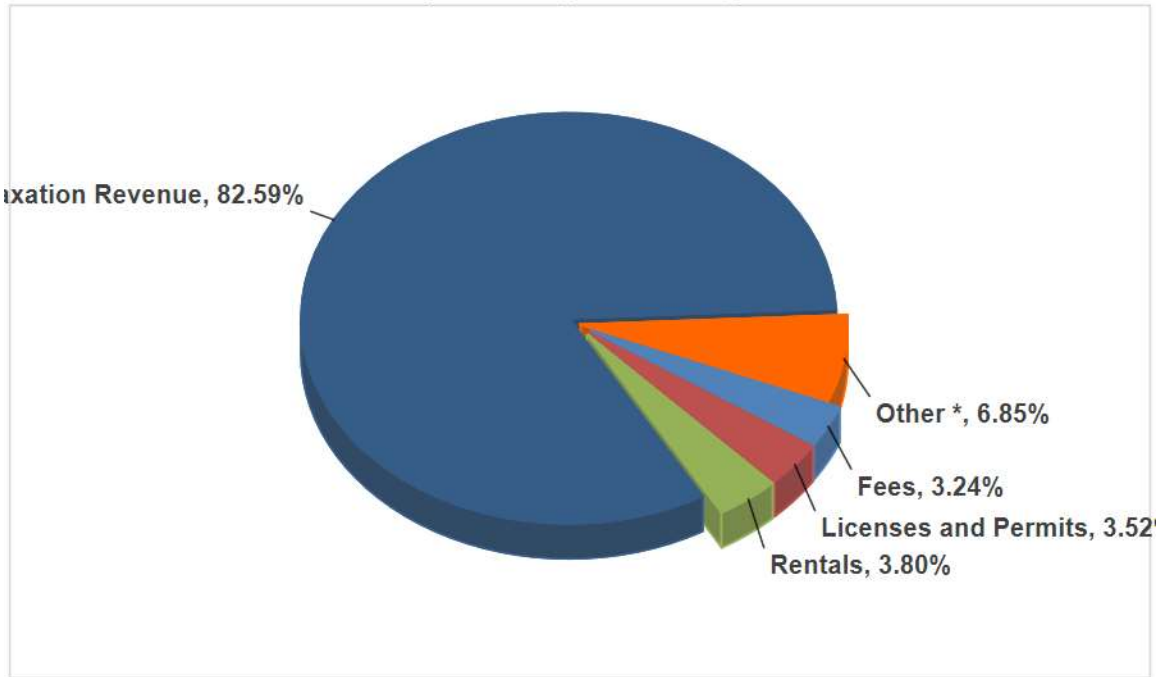
Notes:

- (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 as COVID-19 restrictions are eased.
- (3) Increase in Building permit fees due to development.
- (4) Increased fees for pool, camps, and programs are anticipated based on prior year actuals.
- (5) The 2022 transfer was a \$200k transfer from the general Working Funds Reserve to help offset continued COVID-19 operating pressures and also a \$27k transfer from the HR Capacity Building Reserve for salary grid movement. The 2023 transfer is from the HR Capacity Building reserve of \$167K for salary grid movement.
- (6) Increased fees anticipated in finance department for cost recoveries related to property tax accounts.
- (7) Decrease in revenue as the Provincial Offence Act revenue will be utilized for Vision Zero Program by the Niagara Region.

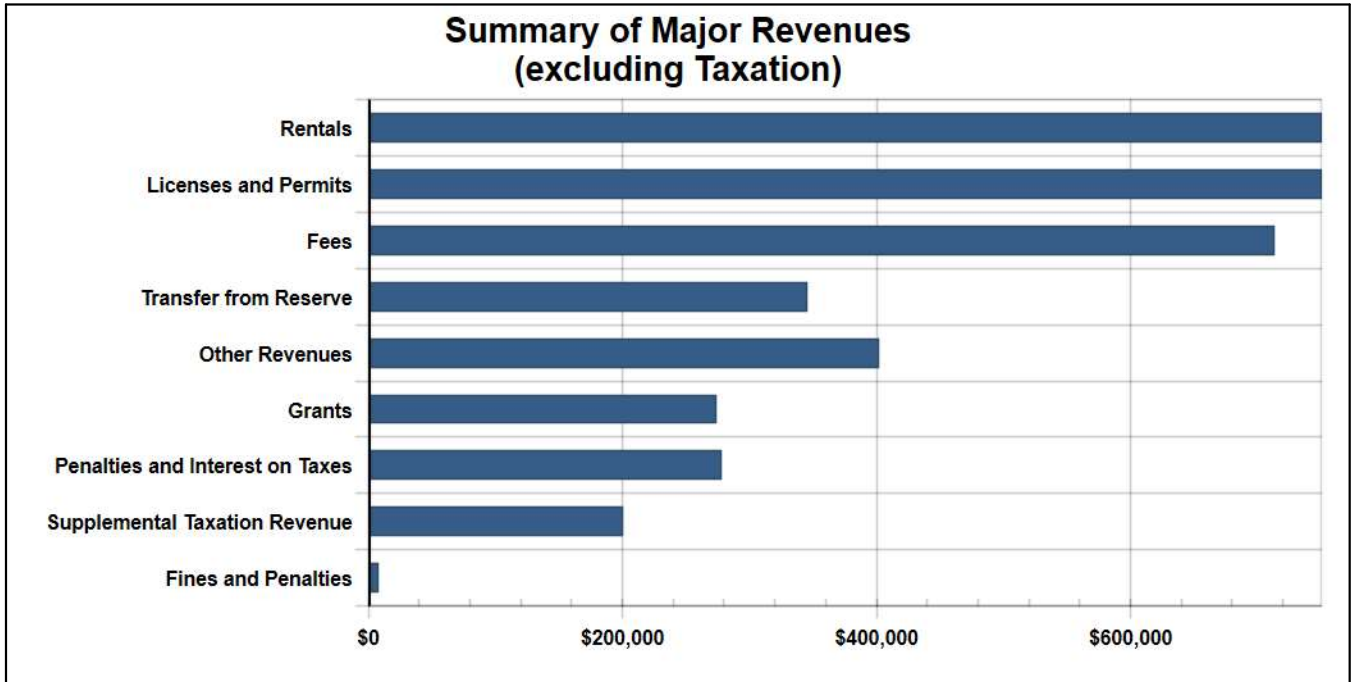


Summary of Major Revenues

Summary of Major Revenues (including Taxation)



Summary of Major Revenues (excluding Taxation)





Schedule of Operating Expenditures

	2022	2023	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
General Government					
Members of Council	\$ 281,440	\$ 284,315	\$ 2,875	1.02%	
CAO's Office	355,955	491,397	135,442	38.05%	(1)
Human Resources	135,003	180,868	45,865	33.97%	(2)
Marketing and Communication	139,680	180,252	40,572	29.05%	(3)
Total General Government	912,078	1,136,832	224,754	24.64%	
Clerks Department					
Clerk's Department	378,556	436,496	57,940	15.31%	(4)
Committee of Adjustment	8,450	8,450	-	-%	
Total Clerks Department	387,006	444,946	57,940	14.97%	
Corporate Services Department					
Finance Services	936,155	994,297	58,142	6.21%	(4)
Shared Administrative Overhead	924,339	856,747	(67,592)	(7.31)%	(5)
Shared Information Systems	653,121	707,931	54,810	8.39%	(6)
Total Corporate Services Department	2,513,615	2,558,975	45,360	1.80%	
Fire and By-law Department					
Fire Services	1,581,291	1,751,826	170,535	10.78%	(7)
Fire Prevention Services	108,609	117,218	8,609	7.93%	
By-law and Parking Enforcement	206,530	219,072	12,542	6.07%	
Health and Safety	8,130	8,130	-	-%	
Crossing Guards	52,020	70,314	18,294	35.17%	(8)
Animal Control	39,000	39,000	-	-%	
Total Fire and By-law Department	1,995,580	2,205,560	209,980	10.52%	



Schedule of Operating Expenditures

	2022	2023	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
Public Works Department					
Public Works Operations	1,247,506	1,260,216	12,710	1.02%	
Facilities	1,559,851	1,715,548	155,697	9.98%	(9)
Beautification	1,024,657	1,203,411	178,754	17.45%	(10)
Roadway Maintenance	3,289,413	3,534,849	245,436	7.46%	(11)
Winter Control	629,841	690,282	60,441	9.60%	(12)
Fleet	805,610	957,812	152,202	18.89%	(13)
Street Lighting	260,000	194,000	(66,000)	(25.38)%	(14)
Niagara Central Airport Commission	27,621	27,621	-	-%	
Cemeteries	145,102	159,851	14,749	10.16%	
Total Public Works Department	8,989,601	9,743,590	753,989	8.39%	
Recreation, Culture and Wellness Department					
Recreation Administration	289,478	378,909	89,431	30.89%	(15)
Special Events and Festivals	293,114	312,416	19,302	6.59%	
Recreation & Wellness	452,506	500,923	48,417	10.70%	(16)
Culture and Community Enhancement	182,163	185,157	2,994	1.64%	
Meridian Community Centre Facility	1,837,582	2,026,538	188,956	10.28%	(17)
Public Transit	309,137	142,359	(166,778)	(53.95)%	
Library Board	894,707	865,962	(28,745)	(3.21)%	(18)
Total Recreation, Culture and Wellness Department	4,258,687	4,412,264	153,577	3.61%	
Community Planning and Development Department					
Planning and Development Administration	632,637	671,997	39,360	6.22%	
Building Department	650,500	749,909	99,409	15.28%	(19)
Municipal Drainage	35,174	36,730	1,556	4.42%	
Total Community Planning and Development Department	1,318,311	1,458,636	140,325	10.64%	
Grand Total	\$ 20,374,878	\$ 21,960,803	\$ 1,585,925	7.78%	



Schedule of Operating Expenditures

Notes:

- (1) Full year solicitor increased from two days to four days a week, net of recovery, which has reduced general legal expenses in Shared Administrative Overhead; grid movement, COLA and increased benefit costs. Increase Executive Administration Assistant from part-time to full-time to support Council.
- (2) Salary grid movement and HRIS software system annual software cost which are new for 2023. Full year cost of Part-time HR clerk.
- (3) Salary grid movement, COLA, and increased benefit costs plus new part-time grant writer position.
- (4) Salary grid movement, COLA, and increased benefit costs
- (5) Increase in insurance cost of 11% offset by decrease in external legal cost by \$100K due to Town Solicitor working 4 days a week instead of 2 days.
- (6) Salary grid movement, increased costs of software support fees, and increased reserve transfers for capital.
- (7) Salary grid movement, COLA and increased benefit costs plus increase volunteer firefighter points due to mandated provincial training. increased in capital reserve transfers as per policy.
- (8) Increased cost due to additional hours for crossing guards.
- (9) Increase cost of utilities due to inflation and \$108,000 new water cost for two splash pads. Also includes utilities cost transferred from the Library. Increase in Janitorial cost transferred from the Library.
- (10) Salary grid movement, COLA, increased benefit cost. Also includes increased municipal grass cutting (\$100K) and property maintenance due to inflation.
- (11) Increased street sweeping due to growth, increased pavement markings, catch basin cleaning, and a large increase in pot hole repairs program due to underfunding in Capital Budget for road rehabilitation.
- (12) Increased costs for sand and salt as a result of growth, and increased cost of contract services due to tender award. As per the Reserve and Reserve Fund Policy, any winter control costs in excess of budget will be taken from the Roads Reserve due to the unpredictability of weather.
- (13) Increased fuel costs recently, and increased repairs and maintenance due to aging fleet. Also includes a \$73,300 increase in reserve transfer to capital as per policy.
- (14) Decreased hydro and maintenance cost due to LED streetlight conversion project in 2022. Final conversions will be completed in 2023.
- (15) \$87,600 increase in reserve transfers required under Policy.
- (16) Increased cost of Youth and Swim programs, which are offset by additional revenues.
- (17) \$178K in cost being transferred to the Niagara Region.
- (18) Transfer of \$56,700 in cost to the the Town and a net increase of \$28,000 for Library operations.
- (19) Increased cost in building is offset by additional building permit revenue.



Summary of Major Expenditures

	2022		2023		Budget Change		
	Approved Budget	Percent of Total	Approved Budget	Percent of Total	Dollar	Percent	Notes
Salaries and Wages	\$ 6,262,453	30.74 %	\$ 6,903,596	31.44 %	\$ 641,143	10.24%	(1)
Benefits	1,782,016	8.75	2,027,087	9.23	245,071	13.75%	(2)
Transfer to Reserve	4,134,279	20.29	4,610,579	20.99	476,300	11.52%	(3)
Materials and Supplies	2,254,948	11.07	2,258,968	10.29	4,020	0.18%	-
Contract Services	2,014,930	9.89	2,093,950	9.53	79,020	3.92%	(4)
Debt Servicing	1,735,353	8.52	1,715,578	7.81	(19,775)	(1.14)%	-
Utilities	909,223	4.46	1,019,380	4.64	110,157	12.12%	(5)
Insurance	436,520	2.14	484,066	2.20	47,546	10.89%	(6)
Software Support and Licenses	282,600	1.39	330,600	1.51	48,000	16.99%	(7)
Audit and Legal	267,500	1.31	167,500	0.76	(100,000)	(37.38)%	(8)
Fuel	125,055	0.61	177,500	0.81	52,445	41.94%	-
Taxes Written Off	65,000	0.32	65,000	0.30	-	-%	-
Fire Dispatch	60,000	0.29	62,000	0.28	2,000	3.33%	-
External Contributions	45,000	0.22	45,000	0.20	-	-%	-
Total Expenditures	\$ 20,374,877	100.00 %	\$ 21,960,804	100.00 %	\$ 1,585,927	7.78%	

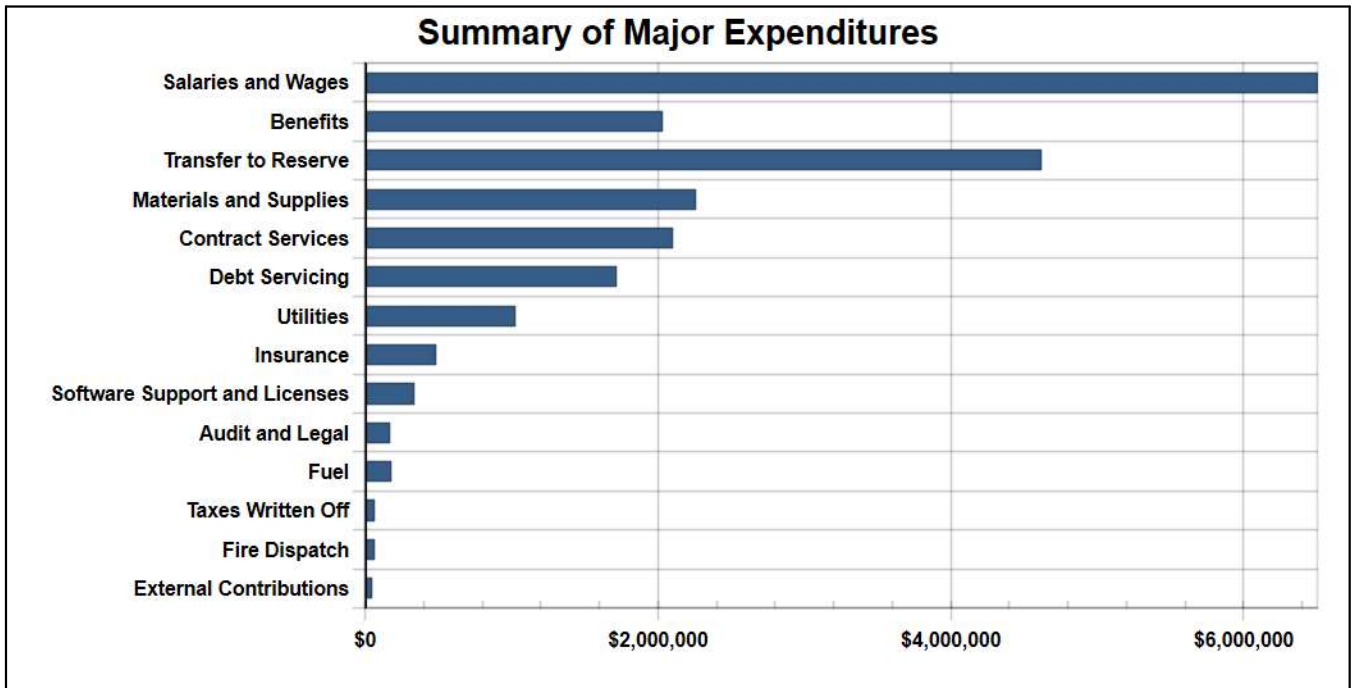
Notes:

- (1) New complements including a part-time grant writer, Town solicitor's increased from 2 days to 4 days per week, and CAO Admin assistant position moving from part time to full time for a total increase of \$123K. Volunteer fire fighter point increase at a cost of \$75K; Salary grid movement cost increase of \$148K; CUPE Union staff COLA is 2% at \$59K and Non-Union staff COLA increase of 3.25% which is \$126K. Increase in Part time & seasonal staff staffing changes at \$110K.
- (2) Green shield benefit cost increased by 21% or \$96K; Increased cost of other benefit rates including OMERS, EHT, CPP, EI and WSIB \$110K; Remaining \$60K of benefit increase is tied to COLA and grid movement.
- (3) Increased reserve transfers as per reserve policy.
- (4) Increased cost for grass cutting and snow removal contracts due to inflation.
- (5) Increased cost of utilities including hydro, water and natural gas. 3% increase in hydro and 5% in natural gas rates. \$108K increase in water cost related to two splash pads and \$52K in hydro savings due to LED streetlight conversions.
- (6) Increased in cost of insurance by 11% due to inflation.
- (7) Increased cost for licenses of new software such as new HRIS Asset Management Work order management, Procurement and A/P and Public service request systems.
- (8) Decrease in external legal fee of \$100k as the Town Solicitor increased from 2 days to 4 days a week.
- (9) Decreased estimate of legal fees related to cannabis by \$75k.

The following is a bar chart of Major Expenditures.



Summary 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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 128,721	\$ 155,322	\$ 170,137	\$ 185,625	\$ 15,488	9.10%	(1)
Materials and Supplies	8,564	16,520	28,803	31,190	2,387	8.29%	
Contract Services	77,642	65,311	40,000	25,000	(15,000)	(37.50)%	(2)
Transfer to Reserve	37,879	5,168	-	-	-	-%	
External Contributions	11,791	32,850	42,500	42,500	-	-%	
Total Expenditures	264,597	275,171	281,440	284,315	2,875	1.02%	
Net Levy Requirements	\$ 264,597	\$ 275,171	\$ 281,440	\$ 284,315	\$ 2,875	1.02%	

Notes:

- (1) Salary increase based on inflation and benefits cost increase
- (2) Reduction in Integrity Commissioner Contract



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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 216,286	\$ 275,639	\$ 331,344	\$ 467,897	\$ 136,553	41.21%	(1)
Materials and Supplies	4,967	15,622	24,611	23,500	(1,111)	(4.51)%	
Transfer to Reserve	45,917	33,981	-	-	-	-%	
Total Expenditures	267,170	325,242	355,955	491,397	135,442	38.05%	
Net Levy Requirements	\$ 267,170	\$ 325,242	\$ 355,955	\$ 491,397	\$ 135,442	38.05%	

Notes:

(1) Full year solicitor increased from two days to four days a week, net of recovery, which has reduced general legal expenses in Shared Administrative Overhead; grid movement, COLA and increased benefit costs. Increase Executive Administration Assistant from part-time to full-time.



Human Resources

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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 62,938	\$ 81,533	\$ 104,745	\$ 131,588	\$ 26,843	25.63%	(1)
Materials and Supplies	2,753	8,089	14,558	16,080	1,522	10.45%	
Contract Services	11,247	47,465	15,700	33,200	17,500	111.46%	(2)
Transfer to Reserve	17,545	-	-	-	-	-%	
Total Expenditures	94,483	137,087	135,003	180,868	45,865	33.97%	
Net Levy Requirements	\$ 94,483	\$ 137,087	\$ 135,003	\$ 180,868	\$ 45,865	33.97%	

Notes:

- (1) Grid movement, COLA, increased benefit costs, and full year for the part-time HR assistant.
- (2) HRIS software system annual software cost which are new for 2023



Marketing and Communication

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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Grant Revenue - Municipal	\$ -	\$ 10,000	\$ -	\$ -	\$ -	-%	
Total Revenues	-	10,000	-	-	-	-%	
Expenditures							
Salaries and Benefits	81,182	75,166	89,917	130,992	41,075	45.68%	(1)
Materials and Supplies	30,547	43,526	49,763	49,260	(503)	(1.01)%	
Transfer to Reserve	-	6,041	-	-	-	-%	
Total Expenditures	111,729	124,733	139,680	180,252	40,572	29.05%	
Net Levy Requirements	\$ 111,729	\$ 114,733	\$ 139,680	\$ 180,252	\$ 40,572	29.05%	

Notes:

(1) Grid movement, COLA, and increased benefit costs plus part-time grant writer position.



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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Licenses and Permits	\$ 6,545	\$ 9,890	\$ 9,250	\$ 11,750	\$ 2,500	27.03%	
Fees and Other Revenues	4,384	5,909	5,000	5,000	-	-%	
Total Revenues	10,929	15,799	14,250	16,750	2,500	17.54%	
Expenditures							
Salaries and Benefits	315,694	279,193	325,695	354,446	28,751	8.83%	(1)
Materials and Supplies	15,727	23,530	22,861	37,050	14,189	62.07%	
Transfer to Reserve	34,709	53,969	30,000	45,000	15,000	50.00%	
Total Expenditures	366,130	356,692	378,556	436,496	57,940	15.31%	
Net Levy Requirements	\$ 355,201	\$ 340,893	\$ 364,306	\$ 419,746	\$ 55,440	15.22%	

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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 68,698	\$ 79,807	\$ 44,500	\$ 34,500	\$ (10,000)	(22.47)%	(1)
Expenditures							
Materials and Supplies	4,686	5,097	8,450	8,450	-	-%	
Transfer to Reserve	-	43,400	-	-	-	-%	
Total Expenditures	4,686	48,497	8,450	8,450	-	-%	
Net Levy Requirements	\$ (64,012)	\$ (31,310)	\$ (36,050)	\$ (26,050)	10,000	(27.74)%	

Notes:

(1) Decreased fees anticipated based on prior year actuals, however fluctuation from year to year is expected and prior year results are not the only predictor. The approval of new zoning by-law also reduces the need for applications thus reducing application fees.



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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Supplemental Taxation Revenue	\$ 476,022	\$ 237,224	\$ 180,000	\$ 200,000	\$ 20,000	11.11%	(1)
Grant Revenue - Provincial	41,100	59,975	84,400	78,500	(5,900)	(6.99)%	(2)
Grant Revenue - Federal	-	41,667	-	-	-	-%	
Other Municipal Revenue	-	-	-	-	-	-%	(3)
Fees	20,641	25,480	16,000	60,000	44,000	275.00%	
Penalties and Interest	231,419	302,903	270,000	278,000	8,000	2.96%	
Other Revenues	28,060	75,531	27,000	12,000	(15,000)	(55.56)%	
Transfer from Building Department Reserve	79,497	99,502	184,832	184,832	-	-%	
Total Revenues	876,739	842,282	762,232	813,332	51,100	6.70%	
Expenditures							
Salaries and Benefits	663,015	687,140	762,646	826,747	64,101	8.41%	(4)
Materials and Supplies	111,189	100,091	133,509	127,550	(5,959)	(4.46)%	
Contract Services	36,411	37,128	40,000	40,000	-	-%	
Transfer to Reserve	301,399	230,044	-	-	-	-%	
Capital Financing	6,406	-	-	-	-	-%	
Total Expenditures	1,118,420	1,054,403	936,155	994,297	58,142	6.21%	
Net Levy Requirements	\$ 241,681	\$ 212,121	\$ 173,923	\$ 180,965	\$ 7,042	4.05%	

Notes:

(1) Supplementary/omitted taxes result from an addition, renovation, construction or class change that occurred on a property that was not previously recorded on the assessment roll. When supplementary/omitted assessment is added to the roll, additional property taxes can be collected for the current year, and if applicable, for any part of all of the two previous years as per Section 34 of the Assessment Act.

(2) Ontario Municipal Partnership Fund for 2022 has been budgeted at \$35k, and \$44k in Ontario Community Infrastructure Funding (OCIF) will be applied to offset the cost of the Asset Management & GIS Analyst position.

(3) Increased fees anticipated for cost recoveries related to property tax accounts.

(4) Grid movement, COLA and increased benefit costs



Shared Administrative Overhead

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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Funding	\$ 1,480,702	\$ 419,553	\$ -	\$ -	\$ -	-%	
Other Revenues	-	3,300	-	-	-	-%	
Transfer from Reserve	-	559,961	227,000	160,000	(67,000)	(29.52)%	(1)
Total Revenues	1,480,702	982,814	227,000	160,000	(67,000)	(29.52)%	
Expenditures							
Salaries and Benefits	151,228	206,743	180,009	166,500	(13,509)	(7.50)%	
Materials and Supplies	682,969	451,079	513,130	559,047	45,917	8.95%	(2)
Contract Services	298,748	470,529	230,000	130,000	(100,000)	(43.48)%	(3)
Rental Expense	1,117	1,139	1,200	1,200	-	-%	
Transfer to Reserve	805,866	311,961	-	-	-	-%	(4)
Total Expenditures	1,939,928	1,441,451	924,339	856,747	(67,592)	(7.31)%	
Net Levy Requirements	\$ 459,226	\$ 458,637	\$ 697,339	\$ 696,747	\$ (592)	(0.08)%	

Notes:

- (1) Transfer from the Human Capacity Reserve to offset salary grid movements.
- (2) Increase in insurance costs of 11%.
- (3) Decrease in legal fees due to Town Solicitor increasing from 2 days a week to 4 days a week.
- (4) Any year-end surplus or deficit is transferred to/from the Working Funds Reserve through Shared Administration



Shared Information Systems

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

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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 141,288	\$ 151,571	\$ 161,410	\$ 175,331	\$ 13,921	8.62%	(1)
Materials and Supplies	237,628	216,102	131,511	138,900	7,389	5.62%	
Contract Services	161,864	189,311	228,200	256,200	28,000	12.27%	(2)
Transfer to Reserve	120,000	146,100	132,000	137,500	5,500	4.17%	(3)
Total Expenditures	660,780	703,084	653,121	707,931	54,810	8.39%	
Net Levy Requirements	\$ 660,780	\$ 703,084	\$ 653,121	\$ 707,931	\$ 54,810	8.39%	

Notes:

- (1) Grid movement, COLA and increased benefit costs.
- (2) Increase cost in new software Salesforce for Public Service Request, Work Order system and Asset Management System
- (3) Increased reserve transfers required under policy.



Fire Services

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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Other	\$ -	\$ 14,800	\$ -	\$ -	\$ -	-%	
Fees	25,010	24,981	29,550	29,550	-	-%	
Licenses and Permits	4,205	6,290	5,000	5,500	500	10.00%	
Rentals	1,200	1,200	1,236	1,236	-	-%	
Other Revenues	6,881	41,886	5,000	5,000	-	-%	
Total Revenues	37,296	89,157	40,786	41,286	500	1.23%	
Expenditures							
Salaries and Benefits	555,330	718,932	686,751	793,472	106,721	15.54%	(1)
Materials and Supplies	89,559	85,466	81,511	91,200	9,689	11.89%	
Contract Services	123,498	120,330	122,000	126,000	4,000	3.28%	
Transfer to Reserve	337,655	355,453	435,500	485,900	50,400	11.57%	(2)
Debt Servicing	256,086	255,796	255,529	255,255	(274)	(0.11)%	
Total Expenditures	1,362,128	1,535,977	1,581,291	1,751,827	170,536	10.78%	
Net Levy Requirements	\$ 1,324,832	\$ 1,446,820	\$ 1,540,505	\$ 1,710,541	\$ 170,036	11.04%	

Notes:

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

(2) Increased reserve transfers are required under Policy



Fire Prevention Services

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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Other Revenues	\$ 245	\$ 200	\$ -	\$ -	\$ -	-%	
Expenditures							
Salaries and Benefits	97,507	97,246	100,506	109,378	8,872	8.83%	(1)
Materials and Supplies	4,972	1,981	8,103	7,840	(263)	(3.25)%	
Total Expenditures	102,479	99,227	108,609	117,218	8,609	7.93%	
Net Levy Requirements	\$ 102,234	\$ 99,027	\$ 108,609	\$ 117,218	\$ 8,609	7.93%	

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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ 10,100	\$ -	\$ -	\$ -	\$ -	-%	
Licenses and Permits	12,595	24,830	12,800	13,800	1,000	7.81%	
Fines and Penalties	26,875	30,313	37,500	7,500	(30,000)	(80.00)%	(1)
Other Revenues	2,025	540	1,000	1,000	-	-%	
Total Revenues	51,595	55,683	51,300	22,300	(29,000)	(56.53)%	
Expenditures							
Salaries and Benefits	178,439	188,490	201,419	214,372	12,953	6.43%	(2)
Materials and Supplies	14,921	6,615	5,111	4,700	(411)	(8.04)%	
Contract Services	-	9,812	-	-	-	-%	
Transfer to Reserve	5,980	34,849	-	-	-	-%	
Total Expenditures	199,340	239,766	206,530	219,072	12,542	6.07%	
Net Levy Requirements	\$ 147,745	\$ 184,083	\$ 155,230	\$ 196,772	\$ 41,542	26.76%	

Notes:

(1) Provincial Offence Act revenue will be used for Vision Zero Program.

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



Health and Safety

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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 1,659	\$ -	\$ -	\$ -	\$ -	-%	
Materials and Supplies	1,908	7,792	8,130	8,130	-	-%	
Total Expenditures	3,567	7,792	8,130	8,130	-	-%	
Net Levy Requirements	\$ 3,567	\$ 7,792	\$ 8,130	\$ 8,130	\$ -	-%	



Crossing Guards

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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 33,634	\$ 30,328	\$ 51,020	\$ 69,314	\$ 18,294	35.86%	1
Materials and Supplies	135	1,977	1,000	1,000	-	-%	
Total Expenditures	33,769	32,305	52,020	70,314	18,294	35.17%	
Net Levy Requirements	\$ 33,769	\$ 32,305	\$ 52,020	\$ 70,314	\$ 18,294	35.17%	

(1) Increase in hours for crossing guards.



Animal Control

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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Contract Services	\$ 36,900	\$ 37,601	\$ 39,000	\$ 39,000	\$ -	-%	
Net Levy Requirements	\$ 36,900	\$ 37,601	\$ 39,000	\$ 39,000	\$ -	-%	



Public Works Operations

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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Federal	\$ 48,306	\$ 30,253	\$ -	\$ -	\$ -	-%	
Fees	16,270	35,149	20,000	20,000	-	-%	
Other Revenues	53,163	43,960	43,000	43,000	-	-%	
Total Revenues	117,739	109,362	63,000	63,000	-	-%	
Expenditures							
Salaries and Benefits	368,814	361,194	391,900	416,862	24,962	6.37%	(1)
Materials and Supplies	14,075	13,938	29,155	29,700	545	1.87%	
Contract Services	10,000	-	-	-	-	-%	
Transfer to Reserve	90,948	62,830	-	-	-	-%	
Debt Servicing	878,867	816,745	826,451	813,655	(12,796)	(1.55)%	
Total Expenditures	1,362,704	1,254,707	1,247,506	1,260,217	12,711	1.02%	
Net Levy Requirements	\$ 1,244,965	\$ 1,145,345	\$ 1,184,506	\$ 1,197,217	\$ 12,711	1.07%	

Notes:

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



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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Rentals	\$ 7,165	\$ 2,980	\$ 10,000	\$ 10,000	\$ -	-%	
Other Revenues	-	110	-	-	-	-%	
Total Revenues	7,165	3,090	10,000	10,000	-	-%	
Expenditures							
Salaries and Benefits	134,146	152,081	152,869	162,810	9,941	6.50%	
Materials and Supplies	47,319	27,514	41,320	44,320	3,000	7.26%	
Utilities	119,751	131,534	166,939	296,200	129,261	77.43%	(1)
Contract Services	88,441	76,960	119,350	154,350	35,000	29.33%	(2)
Rental Expense	464	-	1,000	1,000	-	-%	
Transfer to Reserve	424,717	434,700	425,000	410,200	(14,800)	(3.48)%	
Debt Servicing	591,859	648,008	653,373	646,668	(6,705)	(1.03)%	
Total Expenditures	1,406,697	1,470,797	1,559,851	1,715,548	155,697	9.98%	
Net Levy Requirements	\$ 1,399,532	\$ 1,467,707	\$ 1,549,851	\$ 1,705,548	\$ 155,697	10.05%	

Notes:

(1) Increase cost of utilities due to inflation and \$108,000 new water cost for two splash pads. Also includes utilities cost transferred from the Library.

(2) Library janitorial costs transferred to Town.



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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Federal	\$ -	\$ 2,994	\$ -	\$ -	\$ -	-%	
Fees	4,600	14,677	-	-	-	-%	
Total Revenues	4,600	17,671	-	-	-	-%	
Expenditures							
Salaries and Benefits	464,082	511,750	566,081	640,871	74,790	13.21%	(1)
Materials and Supplies	42,638	53,057	48,976	47,940	(1,036)	(2.12)%	
Contract Services	296,590	371,824	409,600	514,600	105,000	25.63%	(2)
Rental Expense	-	1,520	-	-	-	-%	
Transfer to Reserve	74,518	18,977	-	-	-	-%	
Total Expenditures	877,828	957,128	1,024,657	1,203,411	178,754	17.45%	
Net Levy Requirements	\$ 873,228	\$ 939,457	\$ 1,024,657	\$ 1,203,411	\$ 178,754	17.45%	

Notes:

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

(2) Increased municipal grass cutting (\$100K) and property maintenance due to inflation.



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)

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Contributions from Developers	\$ 25,500	\$ 6,000	\$ -	\$ -	\$ -	-%	(1)
Expenditures							
Salaries and Benefits	352,866	358,559	397,085	422,729	25,644	6.46%	(2)
Materials and Supplies	68,911	87,853	125,328	110,200	(15,128)	(12.07)%	
Contract Services	198,250	230,744	405,000	453,120	48,120	11.88%	(3)
Transfer to Reserve	2,347,729	2,437,999	2,362,000	2,548,800	186,800	7.91%	(4)
Total Expenditures	2,967,756	3,115,155	3,289,413	3,534,849	245,436	7.46%	
Net Levy Requirements	\$ 2,942,256	\$ 3,109,155	\$ 3,289,413	\$ 3,534,849	\$ 245,436	7.46%	

Notes:

(1) The Town collects payment from subdivision developers for some of the costs the Town will incur in the future such as street signs and traffic signs. When the amounts are collected they are deferred, and recorded as revenue in the same year that the funds are expended. This revenue is normally not budgeted as the timing is uncertain and is specific to final approval of each subdivision. Revenue for some contributions was recognized in 2020.

(2) Increased benefit costs, COLA, non-unionized staff grid movement.

(3) Increased costs of supplies, road patching response and sign replacements required by 2021 Sign Retro-Reflectivity Study.

(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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 153,206	\$ 162,144	\$ 183,191	\$ 193,632	\$ 10,441	5.70%	(1)
Materials and Supplies	135,965	139,275	146,650	146,650	-	-%	
Contract Services	213,839	286,157	300,000	350,000	50,000	16.67%	(2)
Transfer to Reserve	85,341	6,060	-	-	-	-%	(3)
Total Expenditures	588,351	593,636	629,841	690,282	60,441	9.60%	
Net Levy Requirements	\$ 588,351	\$ 593,636	\$ 629,841	\$ 690,282	\$ 60,441	9.60%	

Notes:

- (1) Increased benefit costs, COLA, non-unionized grid movement.
- (2) Increase costs of snow removal based on inflation and growth.
- (3) Any budget shortfall in Winter Control is transferred from the Roads Reserve in accordance with the Reserve and Reserve Fund Policy



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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Salaries and Benefits	\$ 63,376	\$ 62,626	\$ 65,105	\$ 67,712	\$ 2,607	4.00%	
Materials and Supplies	61,539	58,323	72,800	72,800	-	-%	
Fuel	81,726	110,786	113,905	165,200	51,295	45.03%	(1)
Contract Services	73,403	97,953	70,800	95,800	25,000	35.31%	(2)
Rental Expense	2,009	36,107	14,000	14,000	-	-%	
Transfer to Reserve	331,200	403,000	469,000	542,300	73,300	15.63%	(3)
Total Expenditures	613,253	768,795	805,610	957,812	152,202	18.89%	
Net Levy Requirements	\$ 613,253	\$ 768,795	\$ 805,610	\$ 957,812	\$ 152,202	18.89%	

Notes:

- (1) Fuel costs increase due to inflation.
- (2) Increased rental of specialized equipment such as boom lift and bucket truck.
- (3) Increased reserve transfers required under policy.



Street Lighting

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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Expenditures							
Materials and Supplies	\$ 189,773	\$ 194,137	\$ 200,000	\$ 144,000	\$ (56,000)	(28.00)%	(1)
Contract Services	7,894	5,633	60,000	50,000	(10,000)	(16.67)%	
Total Expenditures	197,667	199,770	260,000	194,000	(66,000)	(25.38)%	
Net Levy Requirements	\$ 197,667	\$ 199,770	\$ 260,000	\$ 194,000	\$ (66,000)	(25.38)%	

Notes:

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



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%.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Net Levy Requirements	\$ 25,327	\$ 19,942	\$ 27,621	\$ 27,621	\$ -	-%	

Notes:

(1) The Niagara Central Dorothy Rungeling Airport Commission has not yet provided its budget for 2023.



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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 26,163	\$ 33,447	\$ 30,000	\$ 33,000	\$ 3,000	10.00%	(1)
Administrative charges	860	1,008	1,100	1,100	-	-%	
Other Revenues	87,986	70,403	50,400	57,400	7,000	13.89%	
Total Revenues	115,009	104,858	81,500	91,500	10,000	12.27%	
Expenditures							
Salaries and Benefits	86,318	79,617	90,322	96,071	5,749	6.37%	(2)
Materials and Supplies	1,689	1,385	5,450	5,450	-	-%	
Contract Services	10,149	11,189	16,330	16,330	-	-%	
Transfer to Reserve	71,019	38,452	33,000	42,000	9,000	27.27%	(3)
Total Expenditures	169,175	130,643	145,102	159,851	14,749	10.16%	
Net Levy Requirements	\$ 54,166	\$ 25,785	\$ 63,602	\$ 68,351	\$ 4,749	7.47%	

Notes:

- (1) Increased fees anticipated based on prior year actuals.
- (2) COLA, increased benefit costs, and increased overtime.
- (3) Increased reserve transfers required under Policy.



Recreation Administration

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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 233	\$ 98	\$ 25,000	\$ 25,000	\$ -	-%	
Other Revenues	33,629	4,486	20,000	20,000	-	-%	
Total Revenues	33,862	4,584	45,000	45,000	-	-%	
Expenditures							
Salaries and Benefits	136,545	124,659	143,273	141,559	(1,714)	(1.20)%	
Materials and Supplies	49,594	35,172	46,655	50,200	3,545	7.60%	
Contract Services	-	12,557	31,550	31,550	-	-%	
Transfer to Reserve	192,546	101,771	68,000	155,600	87,600	128.82%	(1)
Total Expenditures	378,685	274,159	289,478	378,909	89,431	30.89%	
Net Levy Requirements	\$ 344,823	\$ 269,575	\$ 244,478	\$ 333,909	\$ 89,431	36.58%	

Notes:

(1) 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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ -	\$ 15,500	\$ -	\$ -	\$ -	-%	
Grant Revenue - Federal	14,650	14,650	14,650	14,650	-	-%	
Grant Revenue - Municipal	-	5,000	-	-	-	-%	
Grant Revenue - Other	-	900	-	-	-	-%	
Rentals	-	576	19,120	19,120	-	-%	
Other Revenues	1,340	3,428	114,000	122,500	8,500	7.46%	
Total Revenues	15,990	40,054	147,770	156,270	8,500	5.75%	
Expenditures							
Salaries and Benefits	97,162	83,590	90,644	99,446	8,802	9.71%	
Materials and Supplies	19,288	36,803	125,620	134,120	8,500	6.77%	
Contract Services	15,607	12,601	74,350	76,350	2,000	2.69%	
Transfer to Reserve	-	32,000	-	-	-	-%	
External Contributions	-	2,500	2,500	2,500	-	-%	
Total Expenditures	132,057	167,494	293,114	312,416	19,302	6.59%	
Net Levy Requirements	\$ 116,067	\$ 127,440	\$ 145,344	\$ 156,146	\$ 10,802	7.43%	

Notes:



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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ 42,700	\$ 54,014	\$ 42,700	\$ 42,700	\$ -	-%	(1)
Grant Revenue - Other	2,638	-	-	-	-	-%	
Fees	56,371	55,141	75,000	144,000	69,000	92.00%	
Total Revenues	101,709	109,155	117,700	186,700	69,000	58.62%	
Expenditures							
Salaries and Benefits	150,519	160,132	179,212	195,394	16,182	9.03%	(2)
Materials and Supplies	19,970	18,565	7,500	7,500	-	-%	
Contract Services	13,774	15,022	9,600	9,600	-	-%	
Total Expenditures	184,263	193,719	196,312	212,494	16,182	8.24%	
Net Levy Requirements	\$ 82,554	\$ 84,564	\$ 78,612	\$ 25,794	\$ (52,818)	(67.19)%	

Notes:

- (1) Senior Active Living Centres Grant anticipated to continue
- (2) Grid movement, COLA, and increased cost of benefits.



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!

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 32,859	\$ 50,022	\$ 55,300	\$ 69,500	\$ 14,200	25.68%	
Rentals	684	-	600	300	(300)	(50.00)%	
Other Revenues	-	-	-	400	400	-%	
Total Revenues	33,543	50,022	55,900	70,200	14,300	25.58%	
Expenditures							
Salaries and Benefits	56,670	71,788	103,088	106,430	3,342	3.24%	
Materials and Supplies	3,040	7,788	3,500	5,900	2,400	68.57%	
Total Expenditures	59,710	79,576	106,588	112,330	5,742	5.39%	
Net Levy Requirements	\$ 26,167	\$ 29,554	\$ 50,688	\$ 42,130	\$ (8,558)	(16.88)%	

Notes:

- (1) Increased fees for swim are anticipated as COVID-19 restrictions are eased, but still below 2019 levels.
- (2) Staffing increased because class sizes assumed to be smaller than pre-pandemic due to restrictions; offset by increased fees as well as budget reduction in part-time staffing at MCC.



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!

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 58,818	\$ 115,292	\$ 110,000	\$ 135,000	\$ 25,000	22.73%	(1)
Other Revenues	1,462	3,356	3,250	3,250	-	-%	
Total Revenues	60,280	118,648	113,250	138,250	25,000	22.08%	
Expenditures							
Salaries and Benefits	70,862	79,316	110,256	129,249	18,993	17.23%	(2)
Materials and Supplies	8,980	6,304	12,950	20,450	7,500	57.92%	
Contract Services	6,574	10,201	26,400	26,400	-	-%	
Total Expenditures	86,416	95,821	149,606	176,099	26,493	17.71%	
Net Levy Requirements	\$ 26,136	\$ (22,827)	\$ 36,356	\$ 37,849	\$ 1,493	4.11%	

Notes:

- (1) Increased camp revenues are anticipated with new programs.
- (2) Grid movement, COLA and benefits increase.
- (3) It is assumed that outside contract services for camp activities will be brought in again due to easing of pandemic restrictions.



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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ -	\$ 26,385	\$ -	\$ -	\$ -	-%	
Grant Revenue - Municipal	1,800	11,400	2,000	-	(2,000)	(100.00)%	
Rentals	21	1,917	8,000	8,000	-	-%	
Other Revenues	300	3,671	63,500	63,500	-	-%	
Total Revenues	2,121	43,373	73,500	71,500	(2,000)	(2.72)%	
Expenditures							
Salaries and Benefits	44,634	98,874	85,763	93,557	7,794	9.09%	
Materials and Supplies	5,798	27,418	83,450	67,250	(16,200)	(19.41)%	
Contract Services	4,617	18,850	12,950	24,350	11,400	88.03%	
Total Expenditures	55,049	145,142	182,163	185,157	2,994	1.64%	
Net Levy Requirements	\$ 52,928	\$ 101,769	\$ 108,663	\$ 113,657	\$ 4,994	4.60%	

Notes:

- (1) Grid movement, COLA, and increased cost of benefits.
- (2) \$6,000 added for murals, netted against other reductions.



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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Other	\$ 8,621	\$ -	\$ -	\$ -	\$ -	-%	
Fees	(68)	-	-	-	-	-%	
Rentals	659,042	509,659	678,242	795,000	116,758	17.21%	(1)
Other Revenues	999	280,346	15,000	50,000	35,000	233.33%	
Transfer from Reserve	100,000	-	-	-	-	-%	
Total Revenues	768,594	790,005	693,242	845,000	151,758	21.89%	
Expenditures							
Salaries and Benefits	841,004	873,030	1,158,408	1,292,188	133,780	11.55%	(2)
Materials and Supplies	603,729	620,249	565,874	615,050	49,176	8.69%	(3)
Contract Services	115,618	111,367	112,800	118,800	6,000	5.32%	
Rental Expense	-	-	500	500	-	-%	
Transfer to Reserve	173,819	379,677	-	-	-	-%	
Total Expenditures	1,734,170	1,984,323	1,837,582	2,026,538	188,956	10.28%	
Net Levy Requirements	\$ 965,576	\$ 1,194,318	\$ 1,144,340	\$ 1,181,538	\$ 37,198	3.25%	

Notes:

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

(2) Increased in number of staff, along with grid movement, COLA and benefit increase due to increase in activity.

(3) Increase in utilities cost and supplies.



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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ 229,230	\$ 120,000	\$ 130,000	\$ 130,000	\$ -	-%	(1)
Grant Revenue - Other	13,125	-	-	-	-	-%	
Other Revenues	10,860	8	-	-	-	-%	
Total Revenues	253,215	120,008	130,000	130,000	-	-%	
Expenditures							
Salaries and Benefits	131,288	120,748	127,137	138,359	11,222	8.83%	
Materials and Supplies	5,495	2,096	3,300	3,300	-	-%	
Contract Services	238,205	178,235	178,700	700	(178,000)	(99.61)%	(2)
Total Expenditures	374,988	301,079	309,137	142,359	(166,778)	(53.95)%	
Net Levy Requirements	\$ 121,773	\$ 181,071	\$ 179,137	\$ 12,359	\$ (166,778)	(93.10)%	

Notes:

(1) The Niagara Region will be collecting provincial gas tax and all other revenues under the pilot agreement which was extended. The 2023 budget includes \$100k from the Ministry of Transportation, as well as \$30k in provincial gas tax funding received in 2020 and deferred for future expenditures.

(2) Transit services will be transferred to the Niagara Region effective January 1, 2023.



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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Net Levy Requirements	\$ 864,218	\$ 877,164	\$ 894,707	\$ 865,962	\$ (28,745)	(3.21)%	(1)

Notes:

(1) The library is seeking a 2% increase in municipal funding, primarily for a \$16k increase in salaries and benefits.



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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Fees	\$ 232,980	\$ 172,517	\$ 140,340	\$ 160,000	\$ 19,660	14.01%	(1)
Other Revenues	5,168	11,496	30,000	10,000	(20,000)	(66.67)%	
Total Revenues	238,148	184,013	170,340	170,000	(340)	(0.20)%	
Expenditures							
Salaries and Benefits	479,566	473,197	542,114	572,987	30,873	5.69%	(2)
Materials and Supplies	12,850	6,985	18,523	19,010	487	2.63%	
Contract Services	-	12,518	-	-	-	-%	
Transfer to Reserve	362,321	186,470	72,000	80,000	8,000	11.11%	(3)
Total Expenditures	854,737	679,170	632,637	671,997	39,360	6.22%	
Net Levy Requirements	\$ 616,589	\$ 495,157	\$ 462,297	\$ 501,997	\$ 39,700	8.59%	

Notes:

- (1) Increased fees anticipated from development within the Town
- (2) Grid movement, COLA, increased benefit costs, and addition of one summer student at \$12k.
- (3) Increased reserve transfers required under policy.

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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Licenses and Permits	\$ 604,247	\$ 922,261	\$ 650,500	\$ 739,909	\$ 89,409	13.74%	
Other Revenues	17,451	15,960	-	10,000	10,000	-%	
Total Revenues	621,698	938,221	650,500	749,909	99,409	15.28%	
Expenditures							
Salaries and Benefits	426,552	449,894	478,824	520,511	41,687	8.71%	(1)
Materials and Supplies	50,265	26,838	32,897	35,619	2,722	8.27%	
Contract Services	7,901	33,974	50,000	50,000	-	-%	
Transfer to Reserve	136,980	427,514	88,779	143,779	55,000	61.95%	(2)
Total Expenditures	621,698	938,220	650,500	749,909	99,409	15.28%	
Net Levy Requirements	\$ -	\$ (1)	\$ -	\$ -	\$ -	-%	

Notes:

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

(2) Any surplus or deficit of the Building Department is transferred to/from its reserve. Increase of \$55K to fund a by-law vehicle replacement,



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.

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ 23,889	\$ 8,256	\$ 4,000	\$ 8,000	\$ 4,000	100.00%	(1)
Expenditures							
Salaries and Benefits	12,861	12,887	13,599	14,655	1,056	7.77%	
Materials and Supplies	-	185	1,575	1,575	-	-%	
Contract Services	4,463	-	1,000	1,000	-	-%	
Transfer to Reserve	59,700	27,300	19,000	19,500	500	2.63%	
Total Expenditures	77,024	40,372	35,174	36,730	1,556	4.42%	
Net Levy Requirements	\$ 53,135	\$ 32,116	\$ 31,174	\$ 28,730	\$ (2,444)	(7.84)%	

Notes:

(1) Drainage superintendent grant has been unpredictable and was reduced in 2022 to 50% of 2021 amount. 2023 grant is expected at \$8000.



Pelham Public Library Budget Detail

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

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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Grant Revenue - Provincial	\$ 71,458	\$ 51,630	\$ 41,388	\$ 41,388	\$ -	-%	
Grant Revenue - Federal	-	3,800	-	-	-	-%	
Grant Revenue - Municipal	864,218	877,164	894,707	865,962	(28,745)	(3.21)%	(1)
Fees	7,859	-	18,000	2,400	(15,600)	(86.67)%	
Rentals	1,056	-	1,500	1,333	(167)	(11.13)%	
Other Revenues	36,264	13,175	14,500	-	(14,500)	(100.00)%	
Transfer from Deferred Revenues	42,750	42,750	42,750	42,750	-	-%	
Total Revenues	1,023,605	988,519	1,012,845	953,833	(59,012)	(5.83)%	
Expenditures							
Salaries and Benefits	653,146	657,945	767,947	784,665	16,718	2.18%	(2)
Materials and Supplies	169,515	218,435	181,348	122,254	(59,094)	(32.59)%	3
Contract Services	39,111	35,582	60,550	42,294	(18,256)	(30.15)%	(3)
Rental Expense	1,064	-	3,000	2,520	(480)	(16.00)%	
Transfer to Reserve	-	76,557	-	2,100	2,100	-%	
Transfer to Deferred Revenue	160,769	-	-	-	-	-%	(4)
Total Expenditures	\$ 1,023,605	\$ 988,519	\$ 1,012,845	\$ 953,833	\$ 59,012	(5.83)%	
Net Surplus (Deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	-%	

Notes:

- (1) The municipal grant from the Town of Pelham is equal to the Town's expenditure on page 53 and is the amount that impacts the tax levy.
- (2) Salary grid movement, job equity and COLA.
- (3) Facility supplies, utilities and janitorial cost have been reallocated to the Town
- (4) At year end, any surplus (deficit) is transferred to (from) the Library Reserve.



Meridian Community Centre Consolidated Budget

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

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Revenues							
Arena Revenues	\$ 610,503	\$ 481,973	\$ 574,242	\$ 648,000	\$ 73,758	12.84%	(1)
Multi-Purpose Space Revenues	35,111	21,605	68,000	149,000	81,000	119.12%	(1)
Gymnasium	55,249	42,797	63,000	90,000	27,000	42.86%	(1)
Programming Revenues	59,431	115,292	110,000	135,000	25,000	22.73%	(1)
Grant Revenue	53,959	54,014	42,700	42,700	-	-%	(2)
Other Revenues-Miscellaneous	39,085	33,927	41,550	60,550	19,000	45.73%	(1)
Other Revenues-Advertising	10,000	800	30,000	50,000	20,000	66.67%	(1)
Total Revenues (a)	863,338	750,408	929,492	1,175,250	245,758	26.44%	
Expenditures							
Salaries and Benefits	1,122,542	1,173,267	1,504,068	1,686,249	182,181	12.11%	(3)
Professional Development	14,454	7,580	10,900	12,000	1,100	10.09%	
Associations/Memberships	2,912	1,981	5,000	5,000	-	-%	
Travel	-	-	3,600	3,600	-	-%	
Hydro	347,584	353,361	350,000	371,000	21,000	6.00%	(4)
Natural Gas	52,675	79,458	65,000	90,000	25,000	38.46%	(4)
Water	39,226	45,342	40,000	45,000	5,000	12.50%	
Telephone	8,363	8,721	13,574	11,000	(2,574)	(18.96)%	
Materials and Supplies	170,128	87,417	75,250	83,850	8,600	11.43%	
Furniture and Equipment	6,209	-	6,000	6,000	-	-%	
Materials and Supplies-Janitorial	16,577	11,048	50,000	50,000	-	-%	
Fuel	4,994	5,505	4,850	6,000	1,150	23.71%	
Internet	9,891	9,891	13,300	13,300	-	-%	
Insurance	49,631	52,885	55,530	62,189	6,659	11.99%	
Contract Services-Janitorial	21,032	-	-	-	-	-%	
Contract Services	137,805	127,780	162,050	164,450	2,400	1.48%	
Repairs and Maintenance	18,193	8,405	23,500	29,500	6,000	25.53%	
Total Expenditures before Debt and Other Items (b)	2,022,216	1,972,641	2,382,622	2,639,138	256,516	10.77%	
Net Surplus (Deficit) before Debt and Other Items (c) = (a) - (b)	(1,158,878)	(1,222,233)	(1,453,130)	(1,463,888)	(10,758)	(0.74)%	



Meridian Community Centre Consolidated Budget

	2020	2021	2022	2023	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Debt Activity							
Tax Levy Debenture Interest	(282,024)	(282,024)	(282,910)	(269,087)	13,823	4.89%	
Tax Levy Debenture Principal	(198,227)	(198,227)	(258,471)	(265,604)	(7,133)	(2.76)%	
Development Charge Revenue	630,310	630,188	629,936	629,800	(136)	(0.02)%	
Development Charge Debenture Interest	(377,212)	(368,875)	(351,383)	(342,206)	9,177	2.61%	
Development Charge Debenture Principal	(253,098)	(261,313)	(278,553)	(287,594)	(9,041)	(3.25)%	
Donation Revenue Applied to Debenture	-	-	209,015	209,004	(11)	0.01%	(5)
Donation Pledge Debenture Interest	-	-	(64,055)	(61,156)	2,899	4.53%	(5)
Donation Pledge Debenture Principal	-	-	(144,960)	(147,848)	(2,888)	(1.99)%	(5)
Pre-MCC RCW and Facility Net Costs	951,084	970,110	989,512	1,009,302	19,790	2.00%	(6)
Transfer (to)/from MCC Reserve	(73,819)	98,252	-	-	-	-%	
Net Debt and Other Items (d)	397,014	588,111	448,131	474,611	26,480	5.91%	
NET SURPLUS (DEFICIT) (e) = (c) + (d)	\$ (761,864)	\$ (634,122)	\$ (1,004,999)	\$ (989,277)	15,722	1.56%	



Meridian Community Centre Consolidated Budget

Notes:

- (1) Increased fees for rentals, skating, programming, advertising, youth and camps are anticipated.
- (2) Staff will apply for the Senior Active Living Centre grant again when applications open, and the grant has been received for multiple years to date.
- (3) Grid movement for non-unionized staff, COLA and increased cost of benefits. Additional staffing required for camps and swim as program revenue increases.
- (4) Increase in utility rates.
- (5) Debt will be funded by MCC capital donations pledged for future years until they are no longer able to cover the debt payments, at which time it will become tax levy supported debt. This is estimated to occur in 2027.
- (6) The Pre-MCC costs will be increased by approximately 2% per year to reflect average inflation.