

# 2022

## Approved Operating Budget

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



# Town of Pelham

## 2022 Operating Budget

### CONTENTS

	PAGE
<b>Operating Budget</b>	
Operating Budget Overview.....	1
Budget to PSAB Reconciliation.....	8
<b>Financial Schedules</b>	
Schedule of Operating Revenues.....	11
Summary of Major Revenues.....	14
Schedule of Operating Expenditures.....	16
Summary of Major Expenditures.....	19
Members of Council.....	21
CAO's Office.....	22
Human Resources.....	23
Marketing and Communication.....	24
Clerk's Department.....	25
Committee of Adjustment.....	26
Finance Services.....	27
Shared Administrative Overhead.....	28
Shared Information Systems.....	29
Fire Services.....	30
Fire Prevention Services.....	31
By-law and Parking Enforcement.....	32
Health and Safety.....	33
Crossing Guards.....	34
Animal Control.....	35
Public Works Operations.....	36
Facilities.....	37
Beautification.....	38
Roadway Maintenance.....	39
Winter Control.....	40
Fleet.....	41
Street Lighting.....	42
Niagara Central Airport Commission.....	43
Cemeteries.....	44
Recreation Administration.....	45
Special Events and Festivals.....	46
Recreation and Wellness Programming.....	47
Swim Program.....	48
Youth Programs.....	49
Culture and Community Enhancement.....	50
Meridian Community Centre Facility.....	51
Public Transit.....	52

# Town of Pelham

## 2022 Operating Budget



### CONTENTS

	<b>PAGE</b>
Library Board.....	53
Planning and Development Administration.....	54
Building Department.....	55
Municipal Drainage.....	56
<b>Pelham Public Library</b>	
Pelham Public Library Budget Detail.....	57
<b>Meridian Community Centre Consolidated Budget</b>	
MCC Consolidated Schedule.....	58



## Council Approval – Updated January 24, 2022

The 2022 Draft Operating Budget was presented to Council on December 14, 2021. The recommended tax levy increase was 4.77% after a 1.75% assessment growth. Subsequent to draft budget preparation, the Town received an announcement of \$509,000 in Ontario Community Infrastructure Funding (OCIF), which Council allocated to capital projects, resulting in a lower increase in the transfer to Roads Reserve. Council also eliminated the increased budgets provided to its advisory committees. These decisions reduced the increase from 4.77% to 3.88% after assessment growth.

Therefore, at the January 24, 2022 meeting of Council, the 2022 Operating Budget was approved with the following changes as outlined in Table 1.

**Table 1**

2022 Budget Adjustments		
Description	Budget Area	
<b>Revenues</b>		
Total Revenues per Draft 2022 Budget Presented to Council December 14, 2021		\$ 20,517,379
Decreased property tax revenues		<u>(142,500)</u>
Total Revenues Approved by Council January 24, 2022		<u>\$ 20,374,879</u>
<b>Expenditures</b>		
Total Expenditures per Draft 2022 Budget Presented to Council December 14, 2021		\$ 20,517,379
Transfer to Roads Reserve Reduced	Roadway Maintenance - Transfer to Reserve	(115,000)
Pelham Active Transportation Committee budget reduced to \$2,500	Public Works Operations - Materials and Supplies	(2,500)
Community Beautification Committee budget removed	Beautification - Materials and Supplies	(5,000)
Finance and Audit Committee budget removed	Finance Services - Materials and Supplies	(5,000)
Cannabis Control Committee budget removed	Planning and Development - Materials and Supplies	(5,000)
Municipal Heritage Advisory Committee budget removed	Planning and Development - Materials and Supplies	(5,000)
Utility Sustainability Committee budget removed	Facilities - Materials and Supplies	<u>(5,000)</u>
Total Expenditures Approved by Council January 24, 2022		<u>\$ 20,374,879</u>



## Challenges

The 2022 Operating Budget was prepared under these continued unprecedented times of a worldwide pandemic due to COVID-19. It was another very difficult year in 2021 with facilities closing, programs and special events being cancelled, and additional costs incurred for cleaning, safety equipment and supplies at work. There was a Provincial Lockdown from January 1, 2021 to March 1, 2021 where all Town facilities were closed to the public including the Meridian Community Centre (MCC). The MCC reopened on March 2, 2021 and closed again on April 3, 2021 with another Provincial Lockdown. The MCC reopened again on July 16, 2021 with restrictions. This resulted in six months of lost revenues in 2021 for MCC. With the distribution of the vaccine for COVID-19 starting in April 2021, provincial restrictions have been loosened and continue to be lifted. The MCC continues to be a COVID-19 Vaccination Centre. From April 2021 to July 29, 2021, both gyms at the MCC were used for the Vaccination Centre which resulted in lost rental and programming revenues. Since July 30, 2021 to date, the Accursi Room is dedicated as a Vaccination Centre. The total number of vaccinations administered at the MCC to October 31, 2021 is 73,170. The budget assumption is that this will continue in 2022 for 6 months, resulting in lost programming and rental revenues in the Accursi Room. The Town has not received any funding for the cost of operating the Vaccination Centre in 2021. The 2022 Budget assumes that no additional funding will be received for the continuation of the Vaccination Centre at the MCC.

There has been no provincial announcement for any additional COVID-19 grant funding for 2022. The 2022 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 and screening. In addition, while revenues are anticipated to increase as COVID-19 restrictions are eased, they are not expected to reach pre-pandemic levels in 2022. The 2022 Operating Budget has been prepared with anticipated revenue increases compared to the 2021 Budget at the MCC and for swimming and youth programs as COVID-19 restrictions are eased. The Special Events have been fully budgeted with the anticipation that the events will run in 2022. In 2021, the Town was able to run a few events including 6 Bandshell Concert nights, 9 Summer Chill-on-the-Hill nights, Farmer's Market, Canada Day celebrations and projecting to have the Christmas Market and traditional Santa Claus parade. Summerfest is being planned for 2022.

The 2021 Budget included \$602,350 of Safe Restart COVID-19 funding which was carried forward from 2020. It is estimated that the impact of the lost federal and provincial funding net of increased revenue in swim, youth programs, and the MCC is \$294,000. The 2022 Budget includes a \$200,000 transfer from the general Working Funds Reserve to help offset continued COVID-19 operating pressures for which there is no federal or provincial funding, resulting in a net impact on the tax levy for 2022 of \$94,000.

## Staff Salaries and Benefits

This is the second year of the Collective Agreement for Public Works staff, which includes a 1.75% wage increase for 2022. The cost of living allowance for non-unionized staff is budgeted at 2%. Inflation for 2021 is at an all-time high of 4.4%. Minimum wage has been announced to increase on January 1, 2022 from \$14.35 an hour to \$15.00 an hour, which is a 4.53% increase.

In 2021, both unionized and non-unionized staff have been working on establishing salary grids. The non-unionized staff grid was approved by Council at the September 20, 2021 meeting. 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 unionized staff grid is currently being finalized. The estimated cost of the unionized grid movement is \$54,000.



The Town has procured a new benefits provider effective November 1, 2020 which has resulted in benefit savings of approximately \$43,000 for the 2021 budget. The claims experience in 2021 has increased significantly with Extended Health Claims being 50.6% higher than in the last 12 months, and dental claims increased 40.2%. A portion of this significant increase is likely due to the timing of the change in carriers as the most significant COVID-19 restrictions were in place just prior to the move and we are now seeing those claiming levels increase as measures are lifted and individuals are being vaccinated. The result of the increase in the experience claims versus premiums paid has resulted in an increase of 30% to the benefit cost from Greenshield, for an increase of \$110,000.

There is one new permanent full time position in the budget which has no tax levy impact since it is funded by a grant and the water & wastewater budgets. This is the Asset Management and GIS Analyst position which is currently contract. This position is critical for the maintenance and development of the Asset Management Plan and also for providing the needed GIS technical skill in Planning and Development and Engineering departments. Most organizations have two complements doing these functions. The Town has a contracted individual that has the skill set to do both with no tax levy impact. All previous contract positions have resulted in staff leaving for full time positions in other neighbouring municipalities. Without this position, the Town will not meet the O. Reg. 588/17 Municipal Asset Management Planning Regulation. Furthermore, asset management plans and GIS data are becoming a routine requirement for grant applications and the asset management plan will become a critical factor in grant funding in the future.

Part-time hours have been increased for Beautification staff, the HR assistant, and one new summer student is added.

There has been a reduction of the Climate Change Coordinator position as the contract is completed. This two-year position was filled by two individuals both who left early from their contract for full-time positions. There is also \$20,000 savings in volunteer firefighter points in the 2022 budget.

### **Cash Balances and Long-term Debt**

The Town has been focusing on increasing its cash balances and reducing debt. In the 2020 Audited Financial Statements, the cash balance increased from \$7.8 M to \$15.9 M; bank indebtedness decreased from \$10.3 M to \$1.2 M; and net debt (financial assets less liabilities) decreased from \$33.3 M to \$18.5 M compared to the 2019 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 2022 is 13.4% which is a decrease from the 13.8% it was projected to be in the 2021 budget.

The total long-term debt for the Town at the end of 2022 is projected at \$28,745,765, a decrease of \$2,286,289 from 2021 due to principal payments. There will be no new debt issued in 2022.

When reviewing the Debt-Related Financial Indicators, there has been an improvement in 5 out of 7 ratios from 2018 to 2020. Please refer to the debenture section for the analysis.



## Reserves and Deferred Revenue

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

The Town operating budget includes reserve transfers, which are used to fund capital projects and other significant expenditures. There has been an increase in the reserve transfers of \$405,000 in the 2022 budget. In addition, \$155,000 of annual programs for streetlight maintenance and roadside ditching which are not capital in nature under PSAB accounting standards have been shifted to the operating budget from the capital budget, for a total capital impact of \$445,000. 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 December of 2019, a report to Council that accompanied the policy estimated that this would require an increase of nearly \$300,000 per year in addition to the \$600,000 to \$1,000,000 increases already in the forecast. The increase required in the 2022 budget is \$445,000, which is the largest item impacting the tax levy for 2022. These reserve increases are required to allow for planned capital expenditures and minimize increased debt.

## Tax Levy Increase

Table 2 shows the total increase to the operating budget of \$899,768. The assessment growth was released by the Municipal Property Assessment Corporation (MPAC) in November at 1.75%. The new growth assessment reduces the tax impact on existing property tax payers.

**Table 2**

**2022 Operating Budget Net Increase**

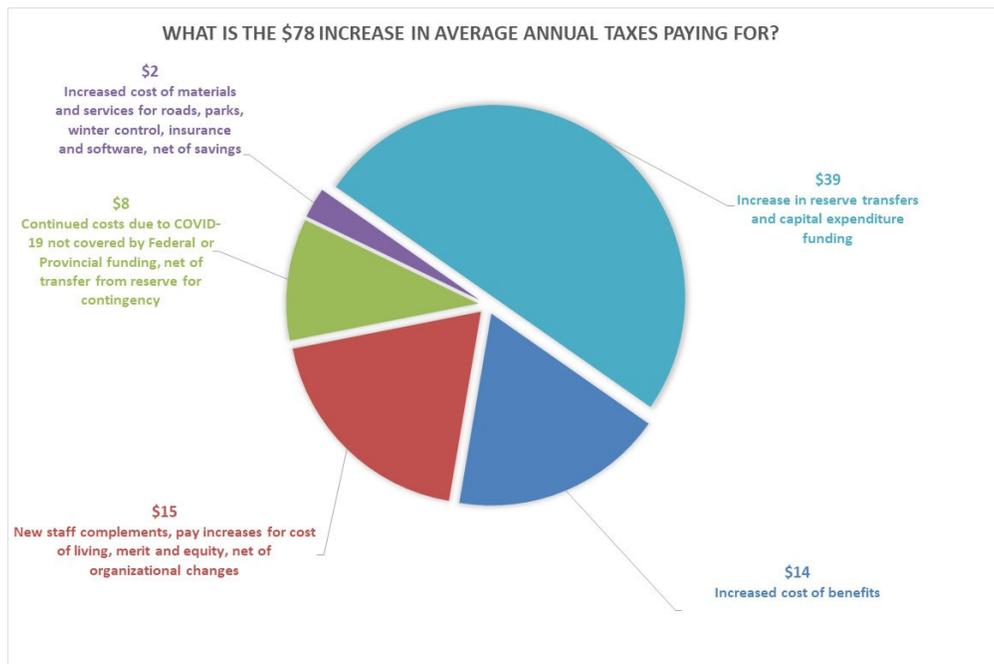
	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>Budget Change</b>	
			<b>Dollar</b>	<b>Percent</b>
Expenditures	\$ 19,376,524	\$ 20,374,879	\$ 998,355	5.15%
Non-Tax Revenues	3,397,183	3,495,770	\$ 98,587	2.90%
	<u>15,979,341</u>	<u>16,879,109</u>	<u>899,768</u>	<u>5.63%</u>
Assessment Growth - Actual			<u>279,638</u>	<u>1.75%</u>
<b>Net 2022 Operating Budget Increase</b>			<b><u>\$ 620,130</u></b>	<b><u>3.88%</u></b>



**Impact on Average Residential Taxpayer**

A household with the average assessed value of \$373,000 would pay \$2,004 in the Town portion of their property tax in 2021. **A 3.88% increase in that amount would equate to an approximate \$78 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 \$78 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 2022 and 2023, excluding improvements to properties that are assessed by MPAC.



**2021 Budget Reconciliation**

The 2021 budget has been adjusted to reflect a small allocation of global benefits between various departments, as well as adjustments and transfers approved by Council. There has been no change to the total amount of the 2021 budget.



**Revenue and Expenditure Budget**

Table 3 shows the major increases to the 2022 budget. The overall net increase to the 2022 budget is \$620,130 which represents a 3.88% increase after 1.75% estimated assessment growth. The biggest impacts are related to increased reserve transfers and capital expenditures, staff compensation for merit, equity and cost of living, increased cost of benefit rates for staff, the cost of materials and services for parks, roads, and winter control, and lost revenues and increased costs related to the COVID-19 which are no longer covered by grant funding.

**Table 3**

Summary of 2022 Increases as Presented in Budget	
Increase in reserve transfers and capital expenditure funding	\$ 445,000
New complements and position changes approved in 2021, grid movement, 1.75% cost of living adjustment (COLA) for staff, one summer student, increased hours for HR assistant, Asset Management & GIS Analyst position from contract to permanent, net of reduction for climate change coordinator contract and volunteer firefighter points	172,000
Increased cost of benefits	165,000
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	103,000
Continued impact of COVID-19 no longer covered by Federal and Provincial funding, net of transfer from general Working Funds Reserve	94,000
Increased cost of insurance	31,000
Increase in IT costs such as internet bandwidth and software support	30,000
Decreased legal costs related to cannabis and reduced contract services for external odour monitoring	(105,000)
Reduced operating reserve transfers	(52,000)
Other increased costs net of savings and increased revenues	16,768
<b>Total 2022 Proposed Increase</b>	<b>\$ 899,768</b>
<b>Less:</b>	
Estimated Increase in Growth	(279,638)
<b>Net 2022 Operating Budget Increase</b>	<b>\$ 620,130</b>



## Conclusion

The 2022 Operating Budget for the Town of Pelham has been a very challenging budget to prepare due to the uncertainty of the effects of the COVID-19 pandemic. At the time of issuing this budget, the Town facilities are all opened to the public with certain restrictions.

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

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 2022 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 2022 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 \$8,059,227.

Amortization of \$6,100,000 listed in the appendix has a major impact on the projected 2022 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 2022 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 2022 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, 2022

Budget Amount

## Revenues

Approved operating budget	\$	20,374,879
Approved water and wastewater budget		6,331,341
Approved library budget - other than Town contribution		118,138

## Add capital:

Development changes	4,047,475	
Recreational Land (the Planning Act)	220,000	
Federal Gas Tax	825,000	
Ontario Community Infrastructure Fund	941,005	
Other grants	3,051,420	
		9,084,900

## Less:

Transfers from reserves - operating	(411,832)	
		(411,832)

## Total revenues

**35,497,426**

## Expenses

Approved operating budget	20,374,879
Approved water and wastewater budget	6,331,341
Approved library operating budget	1,012,845

## Add:

Amortization	6,100,000	
Employee future benefits	40,000	
Estimated capital budget items expense in nature	737,000	
Debt interest payments - development charges	410,032	
		7,287,032

## Less:

Debt principal payments (development charges excluded)	(1,168,623)	
Town contribution to library	(894,707)	
Transfers to reserves, including capital	(5,504,568)	
		(7,567,898)

## Total expenses

**27,438,199**

## Annual surplus

**\$ 8,059,227**



# Schedule of Operating Revenues

	2021	2022	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Taxation</b>					
Tax Levy	\$ 15,678,870	\$ 16,578,638	\$ 899,768	5.74%	(1)
Payments in Lieu	300,471	300,471	-	-%	
<b>Total Taxation</b>	<b>15,979,341</b>	<b>16,879,109</b>	<b>899,768</b>	<b>5.63%</b>	
<b>Corporate Services Department</b>					
Safe Restart COVID-19 Funding - Grant	67,091	-	(67,091)	(100.00)%	(2)
Transfer from Reserves	535,259	227,000	(308,259)	(57.59)%	(3)
Penalties and Interest	270,000	270,000	-	-%	
Supplemental Revenues	175,000	180,000	5,000	2.86%	
Transfer from Building Department	81,087	184,832	103,745	127.94%	(4)
Grant Revenue - Provincial	114,800	84,400	(30,400)	(26.48)%	(5)
Fees and Other Revenues	28,000	43,000	15,000	53.57%	(6)
<b>Total Corporate Services Department</b>	<b>1,271,237</b>	<b>989,232</b>	<b>(282,005)</b>	<b>(22.18)%</b>	
<b>Clerks Department</b>					
Committee of Adjustment	36,500	44,500	8,000	21.92%	(7)
Miscellaneous	14,250	14,250	-	-%	
<b>Total Clerks Department</b>	<b>50,750</b>	<b>58,750</b>	<b>8,000</b>	<b>15.76%</b>	
<b>Fire and By-law Department</b>					
Fire Services	40,786	40,786	-	-%	
By-law and Parking Enforcement	51,800	51,300	(500)	(0.97)%	
<b>Total Fire and By-law Department</b>	<b>92,586</b>	<b>92,086</b>	<b>(500)</b>	<b>(0.54)%</b>	
<b>Public Works Department</b>					
Public Works Operations	117,400	63,000	(54,400)	(46.34)%	(8)
Facilities and Beautification	20,000	10,000	(10,000)	(50.00)%	(9)
Cemeteries	76,500	81,500	5,000	6.54%	(7)
<b>Total Public Works Department</b>	<b>213,900</b>	<b>154,500</b>	<b>(59,400)</b>	<b>(27.77)%</b>	



# Schedule of Operating Revenues

	2021	2022	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Recreation, Culture and Wellness Department</b>					
Recreation Administration	-	45,000	45,000	-%	(10)
Special Events and Festivals	147,770	147,770	-	-%	
Recreation and Wellness, Swim and Youth	195,100	286,850	91,750	47.03%	(11)
Culture and Community Enhancement	75,000	73,500	(1,500)	(2.00)%	
Meridian Community Centre Facility	420,000	693,242	273,242	65.06%	(11)
Public Transit	120,000	130,000	10,000	8.33%	(12)
<b>Total Recreation, Culture and Wellness Department</b>	<b>957,870</b>	<b>1,376,362</b>	<b>418,492</b>	<b>43.69%</b>	
<b>Community Planning and Development Department</b>					
Planning and Development Administration	160,340	170,340	10,000	6.24%	(13)
Building Department	650,500	650,500	-	-%	
Municipal Drainage	-	4,000	4,000	-%	
<b>Total Community Planning and Development Department</b>	<b>810,840</b>	<b>824,840</b>	<b>14,000</b>	<b>1.73%</b>	
<b>Grand Total</b>	<b>\$ 19,376,524</b>	<b>\$ 20,374,879</b>	<b>\$ 998,355</b>	<b>5.15%</b>	



# 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) No further Safe Restart COVID-19 Provincial and Federal funding is anticipated.
- (3) The 2021 Budget was a transfer from the Working Funds Reserve for Safe Restart COVID-19 funding carried forward, which could only be used to offset COVID-19 related operating pressures. The 2022 budget is a \$200k transfer from the general Working Funds Reserve to help offset continued COVID-19 operating pressures for which there is no federal or provincial funding. There is also a \$27k transfer from the HR Capacity Building Reserve for salary grid movement.
- (4) The transfer from the building department reserve has been updated to reflect the current indirect costs of the department, including staff time from other departments as well as overhead.
- (5) Decreased Ontario Community Infrastructure Fund grant applied due to asset management wages allocated to water and wastewater.
- (6) Increased fees anticipated for cost recoveries related to property tax accounts.
- (7) Increased fees anticipated based on prior year actuals.
- (8) Climate change co-ordinator grant ended in 2021.
- (9) Cost recovery fees for parks have been moved from Beautification to Recreation Administration.
- (10) Cost recovery fees for parks have been moved from Beautification and Donations expected for the Pathstone Youth Mental Health program which will have offsetting costs.
- (11) Increased fees for MCC rentals, skating, programming, youth and camps are anticipated as COVID-19 restrictions are eased.
- (12) Additional provincial gas tax of \$10k applied from reserve fund.
- (13) Increased fees anticipated from development within the Town.



# Summary of Major Revenues

	2021		2022		Budget Change		
	Approved Budget	Percent of Total	Approved Budget	Percent of Total	Dollar	Percent	Notes
Taxation Revenue	\$ 15,979,341	82.47 %	\$ 16,879,109	82.84 %	\$ 899,768	5.63%	(1)
Rentals	443,956	2.29	717,198	3.52	273,242	61.55%	(2)
Licenses and Permits	685,650	3.54	678,650	3.33	(7,000)	(1.02)%	
Fees	423,690	2.19	547,690	2.69	124,000	29.27%	(3)
Transfer from Reserve	616,346	3.18	411,832	2.02	(204,514)	(33.18)%	(4)
Other Revenues	335,900	1.73	375,150	1.84	39,250	11.69%	(5)
Grants	417,141	2.15	277,750	1.36	(139,391)	(33.42)%	(6)
Penalties and Interest on Taxes	270,000	1.39	270,000	1.33	-	-%	
Supplemental Taxation Revenue	175,000	0.90	180,000	0.88	5,000	2.86%	
Fines and Penalties	29,500	0.15	37,500	0.18	8,000	27.12%	(7)
<b>Total Revenues</b>	<b>\$ 19,376,524</b>	<b>100.00 %</b>	<b>\$ 20,374,879</b>	<b>100.00 %</b>	<b>\$ 998,355</b>	<b>5.15%</b>	

Notes:

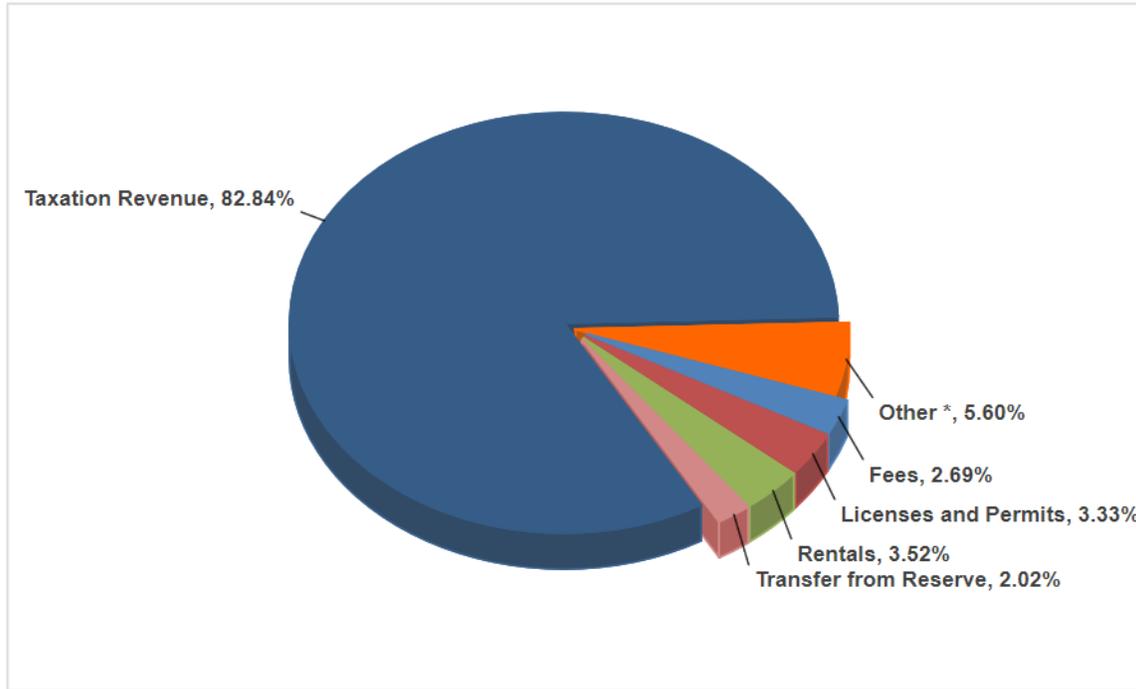
- (1) This is the total increase in the tax levy including growth. The increase in the Town property tax levy that will impact existing property owners will be lower, because a portion will be paid by new property owners.
- (2) Increased MCC rentals are anticipated as COVID-19 restrictions are eased.
- (3) Increased fees for pool, camps, and programs are anticipated as COVID-19 restrictions are eased.
- (4) The 2021 Budget included a transfer of \$535k from the Working Funds Reserve for Safe Restart COVID-19 funding carried forward, which is no longer available. The 2022 budget is a \$200k transfer from the general Working Funds Reserve to help offset continued COVID-19 operating pressures for which there is no federal or provincial funding, and the transfer from the Building Department Reserve has been updated to reflect the current indirect costs of the department. There is also a \$27k transfer from the HR Capacity Building Reserve for salary grid movement.
- (5) Increased fees anticipated in finance department for cost recoveries related to property tax accounts, as well as increased other revenues in recreation as COVID-19 restrictions are eased.
- (6) No Safe Restart COVID-19 grant funding anticipated for 2022 and climate change coordinator grant ended in 2021. Reduced OCIF funding applied due to asset management wages covered by water and wastewater rates.
- (7) Increased Provincial Offenses Act revenues anticipated from the Region, and other minor increases.

The following page includes a pie chart of the Summary of Major Revenues, and a bar chart of Major Revenues excluding Taxation.

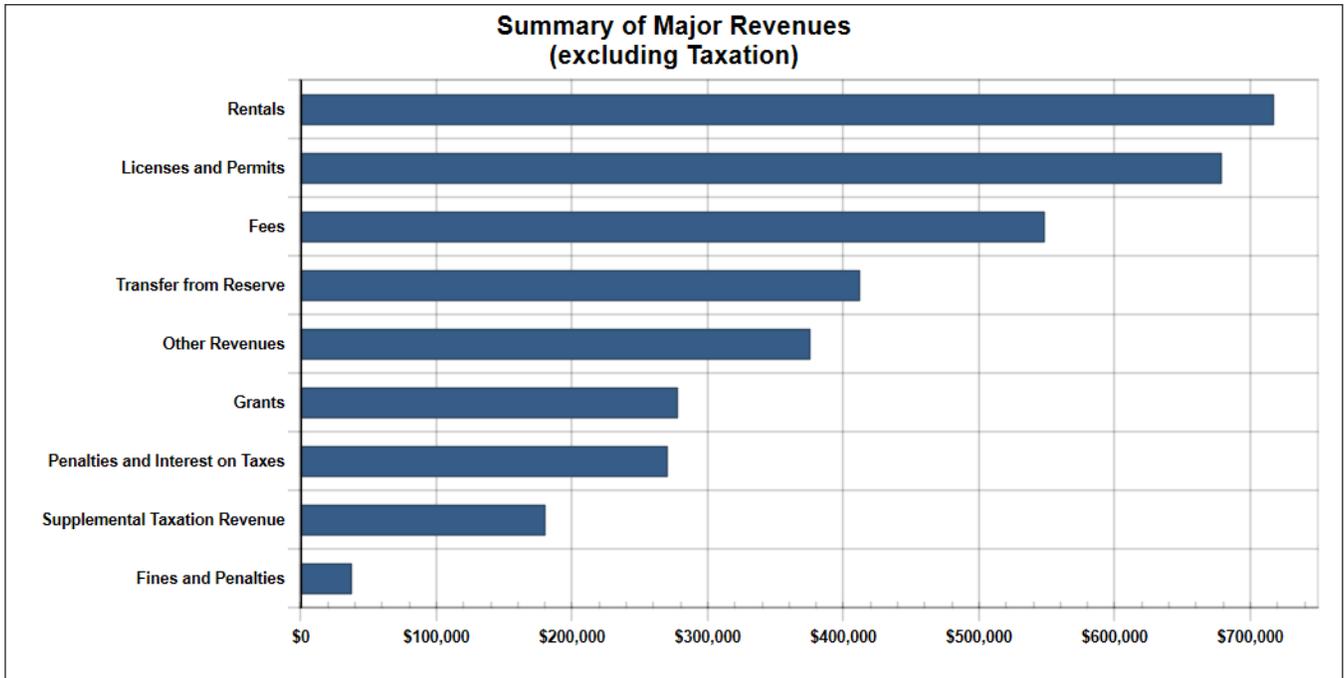


# Summary of Major Revenues

### Summary of Major Revenues (including Taxation)



### Summary of Major Revenues (excluding Taxation)





# Schedule of Operating Expenditures

	2021	2022	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>General Government</b>					
Members of Council	\$ 269,900	\$ 275,463	\$ 5,563	2.06%	
CAO's Office	337,130	355,573	18,443	5.47%	(1)
Human Resources	104,139	139,932	35,793	34.37%	(2)
Marketing and Communication	131,078	139,568	8,490	6.48%	(2)
<b>Total General Government</b>	<b>842,247</b>	<b>910,536</b>	<b>68,289</b>	<b>8.11%</b>	
<b>Clerks Department</b>					
Clerk's Department	356,203	386,966	30,763	8.64%	(3)
Committee of Adjustment	7,210	8,450	1,240	17.20%	
<b>Total Clerks Department</b>	<b>363,413</b>	<b>395,416</b>	<b>32,003</b>	<b>8.81%</b>	
<b>Corporate Services Department</b>					
Finance Services	897,558	934,375	36,817	4.10%	(4)
Shared Administrative Overhead	945,755	998,474	52,719	5.57%	(5)
Shared Information Systems	586,329	652,968	66,639	11.37%	(6)
<b>Total Corporate Services Department</b>	<b>2,429,642</b>	<b>2,585,817</b>	<b>156,175</b>	<b>6.43%</b>	
<b>Fire and By-law Department</b>					
Fire Services	1,480,349	1,580,873	100,524	6.79%	(7)
Fire Prevention Services	105,471	108,474	3,003	2.85%	
By-law and Parking Enforcement	239,230	208,067	(31,163)	(13.03)%	(8)
Health and Safety	8,030	8,130	100	1.25%	
Crossing Guards	50,048	49,789	(259)	(0.52)%	
Animal Control	37,800	39,000	1,200	3.17%	
<b>Total Fire and By-law Department</b>	<b>1,920,928</b>	<b>1,994,333</b>	<b>73,405</b>	<b>3.82%</b>	



# Schedule of Operating Expenditures

	2021	2022	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Public Works Department</b>					
Public Works Operations	1,261,885	1,236,736	(25,149)	(1.99)%	(9)
Facilities	1,506,906	1,557,973	51,067	3.39%	(10)
Beautification	947,707	1,010,519	62,812	6.63%	(11)
Roadway Maintenance	3,111,688	3,278,779	167,091	5.37%	(12)
Winter Control	593,636	623,718	30,082	5.07%	(13)
Fleet	703,614	805,545	101,931	14.49%	(14)
Street Lighting	200,000	260,000	60,000	30.00%	(15)
Niagara Central Airport Commission	27,621	27,621	-	-%	
Cemeteries	131,650	141,697	10,047	7.63%	(7)
<b>Total Public Works Department</b>	<b>8,484,707</b>	<b>8,942,588</b>	<b>457,881</b>	<b>5.40%</b>	
<b>Recreation, Culture and Wellness Department</b>					
Recreation Administration	270,019	289,285	19,266	7.14%	(16)
Special Events and Festivals	275,331	291,245	15,914	5.78%	(17)
Recreation and Wellness, Swim and Youth	320,031	432,135	112,104	35.03%	(18)
Culture and Community Enhancement	171,897	182,015	10,118	5.89%	(19)
Meridian Community Centre Facility	1,782,618	1,839,423	56,805	3.19%	(20)
Public Transit	299,486	308,924	9,438	3.15%	
Library Board	877,164	894,707	17,543	2.00%	
<b>Total Recreation, Culture and Wellness Department</b>	<b>3,996,546</b>	<b>4,237,734</b>	<b>241,188</b>	<b>6.03%</b>	
<b>Community Planning and Development Department</b>					
Planning and Development Administration	653,978	622,803	(31,175)	(4.77)%	(21)
Building Department	650,500	650,500	-	-%	
Municipal Drainage	34,563	35,152	589	1.70%	
<b>Total Community Planning and Development Department</b>	<b>1,339,041</b>	<b>1,308,455</b>	<b>(30,586)</b>	<b>(2.28)%</b>	
<b>Grand Total</b>	<b>\$ 19,376,524</b>	<b>\$ 20,374,879</b>	<b>\$ 998,355</b>	<b>5.15%</b>	



# Schedule of Operating Expenditures

---

## Notes:

- (1) Full year solicitor net of recovery, offset by reduced general legal expenses in Shared Administrative Overhead. Volunteer recognition budget has been moved to Special Events.
- (2) Salary grid movement and increased professional development for staff from other departments.
- (3) Salary grid movement and increased costs anticipated for election.
- (4) Salary grid movement, increased Active Net fees due to higher revenue at MCC, increased tax write-offs based on recent year actuals.
- (5) Includes global budget for unionized staff grid movement, increased WSIB, 10% increase in insurance costs, partially offset by decreased legal fees related to cannabis.
- (6) Salary grid movement, increased costs of software support fees, and increased reserve transfers for capital.
- (7) Increased reserve transfers for capital.
- (8) Decreased cost of contracted services for odour monitoring.
- (9) Climate change co-coordinator grant ended in 2021.
- (10) Increased reserve transfers required; partially offset by slight savings in utility costs.
- (11) Increased cost of municipal grass cutting and property maintenance due to growth in East Fonthill and requests for increased service levels.
- (12) Increased street sweeping due to growth, increased pavement markings, catch basin cleaning which was reduced in 2020 has been brought back to 2019 levels. \$100,000 roadside ditching was shifted from the Capital Budget to the Operating Budget.
- (13) 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.
- (14) Increased fuel costs recently, and increased repairs and maintenance due to aging fleet. \$66,000 increase in reserve transfer for capital.
- (15) \$55,000 in annual street light maintenance costs have been moved from the Capital Budget to the Operating Budget, which better represents the nature of the expenditure and reduces the future impact on the Roads Reserve.
- (16) Addition of Pathstone Youth Mental Health program, offset by donations.
- (17) \$10,000 for volunteer recognition moved from CAO department; no net levy impact from move.
- (18) Increased costs for staffing due to smaller class sizes anticipated due to COVID-19, partially offset by increased revenues as restrictions are eased.
- (19) \$6,000 budget for murals and \$5,000 budget for Public Art Advisory Committee.
- (20) Additional staffing and cleaning costs related to COVID-19 are still being incurred.
- (21) Decreased reserve transfer required for Community Improvement Plan Reserve.



# Summary of Major Expenditures

	2021		2022		Budget Change		
	Approved Budget	Percent of Total	Approved Budget	Percent of Total	Dollar	Percent	Notes
Salaries and Wages	\$ 6,005,603	30.99 %	\$ 6,245,386	30.65 %	\$ 239,783	3.99%	(1)
Benefits	1,555,180	8.03	1,799,084	8.83	243,904	15.68%	(2)
Transfer to Reserve	3,979,289	20.54	4,134,279	20.29	154,990	3.89%	(3)
Materials and Supplies	2,179,284	11.25	2,254,949	11.07	75,665	3.47%	(4)
Contract Services	1,698,611	8.77	2,014,930	9.89	316,319	18.62%	(5)
Debt Servicing	1,742,605	8.99	1,735,353	8.52	(7,252)	(0.42)%	-
Utilities	945,821	4.88	909,223	4.46	(36,598)	(3.87)%	(6)
Insurance	404,854	2.09	436,520	2.14	31,666	7.82%	(7)
Software Support and Licenses	253,600	1.31	282,600	1.39	29,000	11.44%	(8)
Audit and Legal	340,120	1.76	267,500	1.31	(72,620)	(21.35)%	(9)
Fuel	111,050	0.57	125,055	0.61	14,005	12.61%	(10)
Taxes Written Off	60,000	0.31	65,000	0.32	5,000	8.33%	(11)
Fire Dispatch	58,007	0.30	60,000	0.29	1,993	3.44%	-
External Contributions	42,500	0.22	45,000	0.22	2,500	5.88%	-
<b>Total Expenditures</b>	<b>\$ 19,376,524</b>	<b>100.00 %</b>	<b>\$ 20,374,879</b>	<b>100.00 %</b>	<b>\$ 998,355</b>	<b>5.15%</b>	

Notes:

(1) New complement and position changes approved by Council in 2021 \$38k; grid movement for non-unionized staff \$106k; estimate of grid movement for unionized staff \$46k ; 2% COLA for non-unionized staff \$89k; 1.75% COLA for unionized staff as per collective agreement \$16k; increased part-time staff for Beautification \$15k; additional hours for HR assistant \$13k; addition of one summer student \$11k.

Reduced by \$56k for end to Climate Change Coordinator contract, decreased volunteer firefighter points \$25k, and other adjustments of \$13k.

(2) Increased cost of Green Shield benefit rate \$110k; Increased cost of other benefit rates including OMERS, EHT, CPP, EI and WSIB \$63k; new complement and position changes approved by Council in 2021 \$11k; grid movement for non-unionized staff \$26k; grid movement for unionized staff \$8k ;2% COLA for non-unionized staff \$16k; 1.75% COLA for unionized staff as per collective agreement \$3k; other minor changes.

(3) Increased reserve transfers for capital of \$290k. This is offset slightly by decreased operating reserve transfers in the Building Department of \$83k, for the Community Improvement Plan of \$65k, Physician Recruitment of \$2k and an increase required for the Election Reserve of \$15k.



# Summary of Major Expenditures

(4) Increase to Library Board of \$17.5k; increased IT costs (predominantly internet) \$10k; increased fire uniforms \$7k; facilities materials \$5k; beautification \$4k for trail surface improvements and picnic table replacements; roads \$13k due to increased supply costs, road patching and replacement of signs; \$10k increase for sand/salt in Winter Control, as well as other general increases required.

(5) Increase of \$37k in Beautification for tree planting, municipal grass cutting due to growth and increased service, and pest control; increase of \$144k in Roads due to street sweeping, pavement marking, and annual roadside ditching shifted from capital to operating; \$10k increase in contract services for snow clearing; \$19k increase in fleet repair services and specialized equipment rental; \$60k streetlight annual maintenance shifted from capital to operating; \$20k increase for Pathstone Youth Mental Health program; \$21k for camps; \$45k for Building Department; reductions of \$40k in By-law for external odour monitoring and \$12k in engineering due to additional complement.

(6) Anticipated savings based on historical analysis by facility.

(7) Increased insurance costs anticipated for second half of year, as Town is on an 18-month policy, slightly offset by \$12.5k because the Volunteer Firefighter Life Insurance is now a reserve transfer.

(8) Increased software support fees for Vadim accounting software, Adobe Sign, and Bang the Table.

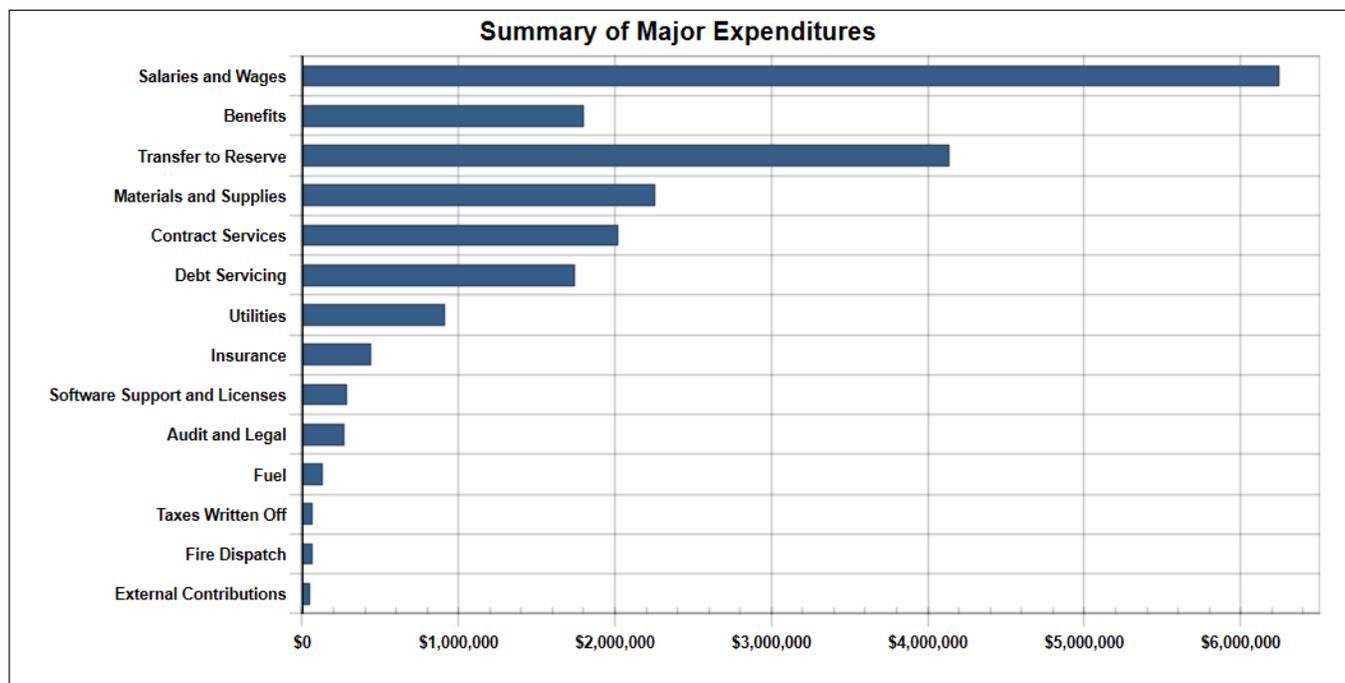
(9) Decreased estimate of legal fees related to cannabis by \$75k.

(10) Increased cost of fuel for fleet based on price increases.

(11) Tax write-offs result from assessment appeals to the Assessment Review Board (ARB) and Requests for Reconsideration (RfRs) submitted to MPAC, and are not controlled by the Town.

(12) This schedule summarizes the change in expenditures by type and excludes offsetting funding sources. A number of expenditure increases above, including salaries and benefits, are offset by transfers from reserves, revenue increases, grants, and other sources of funding. The net impact of increased expenditures on the tax levy is summarized in Table 2 in the Operating Budget Overview.

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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ 140,178	\$ 128,721	\$ 158,490	\$ 164,160	\$ 5,670	3.58%	
Materials and Supplies	26,039	8,564	31,910	28,803	(3,107)	(9.74)%	
Contract Services	20,500	77,642	35,000	40,000	5,000	14.29%	
Transfer to Reserve	2,000	37,879	2,000	-	(2,000)	(100.00)%	(1)
External Contributions	23,668	11,791	42,500	42,500	-	-%	
<b>Total Expenditures</b>	<b>212,385</b>	<b>264,597</b>	<b>269,900</b>	<b>275,463</b>	<b>5,563</b>	<b>2.06%</b>	
<b>Net Levy Requirements</b>	<b>\$ 212,385</b>	<b>\$ 264,597</b>	<b>\$ 269,900</b>	<b>\$ 275,463</b>	<b>\$ 5,563</b>	<b>2.06%</b>	

Notes:

(1) No budgeted transfer to Physician Recruitment Reserve.



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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ 171,364	\$ 216,286	\$ 300,320	\$ 330,962	\$ 30,642	10.20%	(1)
Materials and Supplies	17,783	4,967	36,810	24,611	(12,199)	(33.14)%	(2)
Transfer to Reserve	-	45,917	-	-	-	-%	
<b>Total Expenditures</b>	<b>189,147</b>	<b>267,170</b>	<b>337,130</b>	<b>355,573</b>	<b>18,443</b>	<b>5.47%</b>	
<b>Net Levy Requirements</b>	<b>\$ 189,147</b>	<b>\$ 267,170</b>	<b>\$ 337,130</b>	<b>\$ 355,573</b>	<b>\$ 18,443</b>	<b>5.47%</b>	

Notes:

(1) Full year solicitor net of recovery, which has reduced general legal expenses in Shared Administrative Overhead; grid movement, COLA and increased benefit costs.

(2) Volunteer recognition \$10k moved to Special Events and Pelham Active Transportation Committee \$2.5k moved to Public Works Operations.



# 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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ 67,892	\$ 62,938	\$ 76,594	\$ 109,674	\$ 33,080	43.19%	(1)
Materials and Supplies	6,288	2,753	11,645	14,558	2,913	25.02%	
Contract Services	16,271	11,247	15,900	15,700	(200)	(1.26)%	
Transfer to Reserve	-	17,545	-	-	-	-%	
<b>Total Expenditures</b>	<b>90,451</b>	<b>94,483</b>	<b>104,139</b>	<b>139,932</b>	<b>35,793</b>	<b>34.37%</b>	
<b>Net Levy Requirements</b>	<b>\$ 90,451</b>	<b>\$ 94,483</b>	<b>\$ 104,139</b>	<b>\$ 139,932</b>	<b>\$ 35,793</b>	<b>34.37%</b>	

Notes:

(1) Grid movement, COLA, increased benefit costs, and \$14k for additional hours for the part-time HR assistant.





# Marketing and Communication

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

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ 77,645	\$ 81,182	\$ 81,208	\$ 89,805	\$ 8,597	10.59%	(1)
Materials and Supplies	32,860	30,547	49,870	49,763	(107)	(0.21)%	
<b>Total Expenditures</b>	<b>110,505</b>	<b>111,729</b>	<b>131,078</b>	<b>139,568</b>	<b>8,490</b>	<b>6.48%</b>	
<b>Net Levy Requirements</b>	<b>\$ 110,505</b>	<b>\$ 111,729</b>	<b>\$ 131,078</b>	<b>\$ 139,568</b>	<b>\$ 8,490</b>	<b>6.48%</b>	

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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Licenses and Permits	\$ 8,169	\$ 6,545	\$ 9,250	\$ 9,250	\$ -	-%	
Fees and Other Revenues	4,777	4,384	5,000	5,000	-	-%	
<b>Total Revenues</b>	<b>12,946</b>	<b>10,929</b>	<b>14,250</b>	<b>14,250</b>	<b>-</b>	<b>-%</b>	
<b>Expenditures</b>							
Salaries and Benefits	321,487	315,694	318,163	334,105	15,942	5.01%	(1)
Materials and Supplies	21,426	15,727	23,040	22,861	(179)	(0.78)%	
Contract Services	890	-	-	-	-	-%	
Transfer to Reserve	15,000	34,709	15,000	30,000	15,000	100.00%	(2)
<b>Total Expenditures</b>	<b>358,803</b>	<b>366,130</b>	<b>356,203</b>	<b>386,966</b>	<b>30,763</b>	<b>8.64%</b>	
<b>Net Levy Requirements</b>	<b>\$ 345,857</b>	<b>\$ 355,201</b>	<b>\$ 341,953</b>	<b>\$ 372,716</b>	<b>\$ 30,763</b>	<b>9.00%</b>	

Notes:

- (1) Grid movement, COLA, and increased benefit costs.
- (2) Increased transfer required to the Elections Reserve.



# Committee of Adjustment

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

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ 50,528	\$ 68,698	\$ 36,500	\$ 44,500	\$ 8,000	21.92%	(1)
<b>Expenditures</b>							
Materials and Supplies	4,233	4,686	7,210	8,450	1,240	17.20%	
<b>Net Levy Requirements</b>	<b>\$ (46,295)</b>	<b>\$ (64,012)</b>	<b>\$ (29,290)</b>	<b>\$ (36,050)</b>	<b>\$ (6,760)</b>	<b>23.08%</b>	

Notes:

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



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

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Supplemental Taxation Revenue	\$ 366,800	\$ 476,022	\$ 175,000	\$ 180,000	\$ 5,000	2.86%	(1)
Grant Revenue - Provincial	40,500	41,100	114,800	84,400	(30,400)	(26.48)%	(2)
Fees	18,228	20,641	16,000	16,000	-	-%	
Penalties and Interest	261,321	231,419	270,000	270,000	-	-%	
Other Revenues	30,582	28,060	12,000	27,000	15,000	125.00%	(3)
Transfer from Building Department Reserve	77,938	79,497	81,087	184,832	103,745	127.94%	(4)
<b>Total Revenues</b>	<b>795,369</b>	<b>876,739</b>	<b>668,887</b>	<b>762,232</b>	<b>93,345</b>	<b>13.96%</b>	
<b>Expenditures</b>							
Salaries and Benefits	643,037	663,015	733,178	760,866	27,688	3.78%	(5)
Materials and Supplies	124,550	111,189	126,760	133,509	6,749	5.32%	(6)
Contract Services	51,064	36,411	37,620	40,000	2,380	6.33%	
Transfer to Reserve	23,793	301,399	-	-	-	-%	
Capital Financing	-	6,406	-	-	-	-%	
<b>Total Expenditures</b>	<b>842,444</b>	<b>1,118,420</b>	<b>897,558</b>	<b>934,375</b>	<b>36,817</b>	<b>4.10%</b>	
<b>Net Levy Requirements</b>	<b>\$ 47,075</b>	<b>\$ 241,681</b>	<b>\$ 228,671</b>	<b>\$ 172,143</b>	<b>\$ (56,528)</b>	<b>(24.72)%</b>	

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 \$41k, 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) Updated to reflect the current indirect costs of the department, including staff time from other departments as well as overhead.

(5) Grid movement, COLA and increased benefit costs; change of Asset Management & GIS Analyst position from contract to permanent (funded by OCIF grant funding and water and wastewater rates).

(6) Increase of \$5k for tax write-offs based on recent year actuals.



## Shared Administrative Overhead

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

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grant Funding	\$ 6,100	\$ 1,480,702	\$ 67,091	\$ -	\$ (67,091)	(100.00)%	(1)
Transfer from Reserve	-	-	535,259	227,000	(308,259)	(57.59)%	(2)
<b>Total Revenues</b>	<b>6,100</b>	<b>1,480,702</b>	<b>602,350</b>	<b>227,000</b>	<b>(375,350)</b>	<b>(62.31)%</b>	
<b>Expenditures</b>							
Salaries and Benefits	279,968	151,228	164,356	254,144	89,788	54.63%	(3)
Materials and Supplies	517,255	682,969	481,399	513,130	31,731	6.59%	(4)
Contract Services	154,296	298,748	300,000	230,000	(70,000)	(23.33)%	(5)
Rental Expense	1,117	1,117	-	1,200	1,200	-%	
Transfer to Reserve	1,109,338	805,866	-	-	-	-%	(6)
<b>Total Expenditures</b>	<b>2,061,974</b>	<b>1,939,928</b>	<b>945,755</b>	<b>998,474</b>	<b>52,719</b>	<b>5.57%</b>	
<b>Net Levy Requirements</b>	<b>\$ 2,055,874</b>	<b>\$ 459,226</b>	<b>\$ 343,405</b>	<b>\$ 771,474</b>	<b>\$ 428,069</b>	<b>124.65%</b>	

### Notes:

(1) Safe Restart Phase 2 Federal and Provincial funding for COVID-19 operational pressures applied to 2020 and 2021. No funding is anticipated for 2022.

(2) The 2021 Budget was a transfer from the Working Funds Reserve for Safe Restart COVID-19 funding carried forward, which could only be used to offset COVID-19 related operating pressures. The 2022 budget is a \$200,000 transfer from the general Working Funds Reserve to help offset continued COVID-19 operating pressures for which there is no federal or provincial funding. There is also a \$27,000 transfer from the HR Capacity Building Reserve for salary grid movement.

(3) Shared salaries and benefits includes WSIB for all tax levy supported departments, shared Employee Assistance Plan costs, and can also include global amounts to be reallocated as well as organizational changes. For 2022 it includes a global budget for the estimated impact of unionized staff grid movement which has not yet been determined at time of budget preparation. When the unionized staff grid is established, a budget transfer will be made to allocate to departments.

(4) Estimated 10% increase in insurance in the second half of 2022 as the Town has an 18-month policy .

(5) Decrease of \$75,000 anticipated in legal fees related to cannabis reducing the budget from \$200,000 to \$125,000 for that item.

(6) 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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ 112,453	\$ 141,288	\$ 143,479	\$ 161,257	\$ 17,778	12.39%	(1)
Materials and Supplies	142,511	237,628	126,050	131,511	5,461	4.33%	(2)
Contract Services	92,191	161,864	203,700	228,200	24,500	12.03%	(3)
Transfer to Reserve	90,000	120,000	113,100	132,000	18,900	16.71%	(4)
<b>Total Expenditures</b>	<b>437,155</b>	<b>660,780</b>	<b>586,329</b>	<b>652,968</b>	<b>66,639</b>	<b>11.37%</b>	
<b>Net Levy Requirements</b>	<b>\$ 437,155</b>	<b>\$ 660,780</b>	<b>\$ 586,329</b>	<b>\$ 652,968</b>	<b>\$ 66,639</b>	<b>11.37%</b>	

Notes:

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

(2) Increased costs for internet due to bandwidth requirements at Town Hall, MCC, and Fire Station 1. The 2020 actual includes additional costs related to COVID-19.

(3) Upgrade to Town Hall Network Interface Device (NID), increased software support fees for Vadim accounting software, Adobe Sign, and Bang the Table.

(4) Increased reserve transfers required under policy.



# Fire Services

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

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grant Revenue - Other	\$ 5,000	\$ -	\$ -	\$ -	\$ -	-%	
Fees	26,659	25,010	29,550	29,550	-	-%	
Licenses and Permits	6,559	4,205	5,000	5,000	-	-%	
Rentals	1,200	1,200	1,236	1,236	-	-%	
Other Revenues	2,451	6,881	5,000	5,000	-	-%	
<b>Total Revenues</b>	<b>41,869</b>	<b>37,296</b>	<b>40,786</b>	<b>40,786</b>	<b>-</b>	<b>-%</b>	
<b>Expenditures</b>							
Salaries and Benefits	615,631	555,330	705,175	686,333	(18,842)	(2.67)%	(1)
Materials and Supplies	61,105	89,559	73,870	81,511	7,641	10.34%	(2)
Contract Services	102,374	123,498	118,007	122,000	3,993	3.38%	
Transfer to Reserve	200,000	337,655	327,500	435,500	108,000	32.98%	(3)
Debt Servicing	256,401	256,086	255,797	255,529	(268)	(0.10)%	
<b>Total Expenditures</b>	<b>1,235,511</b>	<b>1,362,128</b>	<b>1,480,349</b>	<b>1,580,873</b>	<b>100,524</b>	<b>6.79%</b>	
<b>Net Levy Requirements</b>	<b>\$ 1,193,642</b>	<b>\$ 1,324,832</b>	<b>\$ 1,439,563</b>	<b>\$ 1,540,087</b>	<b>\$ 100,524</b>	<b>6.98%</b>	

Notes:

- (1) Grid movement, COLA and increased benefit costs net of \$25k reduction in volunteer firefighter points.
- (2) Increase in uniforms.
- (3) Increased reserve transfers are required under Policy





# Fire Prevention Services

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

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Other Revenues	\$ 1,150	\$ 245	\$ -	\$ -	\$ -	-%	
<b>Expenditures</b>							
Salaries and Benefits	92,026	97,507	95,761	100,371	4,610	4.81%	(1)
Materials and Supplies	9,766	4,972	9,710	8,103	(1,607)	(16.55)%	
<b>Total Expenditures</b>	<b>101,792</b>	<b>102,479</b>	<b>105,471</b>	<b>108,474</b>	<b>3,003</b>	<b>2.85%</b>	
<b>Net Levy Requirements</b>	<b>\$ 100,642</b>	<b>\$ 102,234</b>	<b>\$ 105,471</b>	<b>\$ 108,474</b>	<b>\$ 3,003</b>	<b>2.85%</b>	

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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grant Revenue - Provincial	\$ -	\$ 10,100	\$ -	\$ -	\$ -	-%	
Licenses and Permits	13,810	12,595	19,800	12,800	(7,000)	(35.35)%	
Fines and Penalties	53,420	26,875	29,500	37,500	8,000	27.12%	
Other Revenues	1,245	2,025	2,500	1,000	(1,500)	(60.00)%	
<b>Total Revenues</b>	<b>68,475</b>	<b>51,595</b>	<b>51,800</b>	<b>51,300</b>	<b>(500)</b>	<b>(0.97)%</b>	
<b>Expenditures</b>							
Salaries and Benefits	117,145	178,439	193,140	202,956	9,816	5.08%	(1)
Materials and Supplies	4,128	14,921	6,090	5,111	(979)	(16.08)%	
Contract Services	10,730	-	40,000	-	(40,000)	(100.00)%	(2)
Transfer to Reserve	-	5,980	-	-	-	-%	
<b>Total Expenditures</b>	<b>132,003</b>	<b>199,340</b>	<b>239,230</b>	<b>208,067</b>	<b>(31,163)</b>	<b>(13.03)%</b>	
<b>Net Levy Requirements</b>	<b>\$ 63,528</b>	<b>\$ 147,745</b>	<b>\$ 187,430</b>	<b>\$ 156,767</b>	<b>\$ (30,663)</b>	<b>(16.36)%</b>	

Notes:

- (1) Grid movement, COLA and increased cost of benefits.
- (2) Decreased contract services for external odour monitoring.



# 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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ 1,210	\$ 1,659	\$ -	\$ -	\$ -	-%	
Materials and Supplies	7,394	1,908	8,030	8,130	100	1.25%	
<b>Total Expenditures</b>	<b>8,604</b>	<b>3,567</b>	<b>8,030</b>	<b>8,130</b>	<b>100</b>	<b>1.25%</b>	
<b>Net Levy Requirements</b>	<b>\$ 8,604</b>	<b>\$ 3,567</b>	<b>\$ 8,030</b>	<b>\$ 8,130</b>	<b>\$ 100</b>	<b>1.25%</b>	



# Crossing Guards

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

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ 44,364	\$ 33,634	\$ 47,748	\$ 48,789	\$ 1,041	2.18%	
Materials and Supplies	446	135	2,300	1,000	(1,300)	(56.52)%	
<b>Total Expenditures</b>	<b>44,810</b>	<b>33,769</b>	<b>50,048</b>	<b>49,789</b>	<b>(259)</b>	<b>(0.52)%</b>	
<b>Net Levy Requirements</b>	<b>\$ 44,810</b>	<b>\$ 33,769</b>	<b>\$ 50,048</b>	<b>\$ 49,789</b>	<b>\$ (259)</b>	<b>(0.52)%</b>	



# Animal Control

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

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Materials and Supplies	\$ (150)	\$ -	\$ -	\$ -	\$ -	-%	
Contract Services	36,000	36,900	37,800	39,000	1,200	3.17%	
<b>Total Expenditures</b>	<b>35,850</b>	<b>36,900</b>	<b>37,800</b>	<b>39,000</b>	<b>1,200</b>	<b>3.17%</b>	
<b>Net Levy Requirements</b>	<b>\$ 35,850</b>	<b>\$ 36,900</b>	<b>\$ 37,800</b>	<b>\$ 39,000</b>	<b>\$ 1,200</b>	<b>3.17%</b>	



# 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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grant Revenue - Federal	\$ 46,440	\$ 48,306	\$ 54,400	\$ -	\$ (54,400)	(100.00)%	(1)
Fees	37,783	16,270	20,000	20,000	-	-%	
Other Revenues	56,123	53,163	43,000	43,000	-	-%	
<b>Total Revenues</b>	<b>140,346</b>	<b>117,739</b>	<b>117,400</b>	<b>63,000</b>	<b>(54,400)</b>	<b>(46.34)%</b>	
<b>Expenditures</b>							
Salaries and Benefits	377,255	368,814	389,225	381,130	(8,095)	(2.08)%	(2)
Materials and Supplies	32,306	14,075	29,550	29,155	(395)	(1.34)%	
Contract Services	11,327	10,000	12,000	-	(12,000)	(100.00)%	(3)
Transfer to Reserve	-	90,948	-	-	-	-%	
Debt Servicing	610,572	878,867	831,110	826,451	(4,659)	(0.56)%	
<b>Total Expenditures</b>	<b>1,031,460</b>	<b>1,362,704</b>	<b>1,261,885</b>	<b>1,236,736</b>	<b>(25,149)</b>	<b>(1.99)%</b>	
<b>Net Levy Requirements</b>	<b>\$ 891,114</b>	<b>\$ 1,244,965</b>	<b>\$ 1,144,485</b>	<b>\$ 1,173,736</b>	<b>\$ 29,251</b>	<b>2.56%</b>	

Notes:

- (1) Climate change co-ordinator grant ended in 2021.
- (2) Decreased because climate change coordinator contract ended in 2021; addition to complement of one engineering technician approved by Council in 2021; non-unionized staff grid movement, COLA and benefit increases.
- (3) Savings in engineering contract services due to new complement.

# 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

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ 1,945	\$ -	\$ -	\$ -	\$ -	-%	
Rentals	719,023	7,165	10,000	10,000	-	-%	
Other Revenues	1,369	-	-	-	-	-%	
Transfer from Reserve	425,500	-	-	-	-	-%	
<b>Total Revenues</b>	<b>1,147,837</b>	<b>7,165</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-%</b>	
<b>Expenditures</b>							
Salaries and Benefits	884,619	134,146	152,487	150,991	(1,496)	(0.98)%	
Materials and Supplies	137,466	47,319	36,920	41,320	4,400	11.92%	(1)
Utilities	543,230	119,751	202,551	166,939	(35,612)	(17.58)%	(2)
Contract Services	245,315	88,441	119,550	119,350	(200)	(0.17)%	
Rental Expense	183	464	1,000	1,000	-	-%	
Transfer to Reserve	263,101	424,717	338,700	425,000	86,300	25.48%	(3)
Debt Servicing	496,333	591,859	655,698	653,373	(2,325)	(0.35)%	
<b>Total Expenditures</b>	<b>2,570,247</b>	<b>1,406,697</b>	<b>1,506,906</b>	<b>1,557,973</b>	<b>51,067</b>	<b>3.39%</b>	
<b>Net Levy Requirements</b>	<b>\$ 1,422,410</b>	<b>\$ 1,399,532</b>	<b>\$ 1,496,906</b>	<b>\$ 1,547,973</b>	<b>\$ 51,067</b>	<b>3.41%</b>	

Notes:

- (1) Increase required based on recent year actuals.
- (2) Anticipated savings based on historical analysis by facility.
- (3) Increased reserve transfers required under Policy
- (4) Comparative actuals from 2019 include the Meridian Community Centre Facility, which was moved to a separate department commencing in 2020.



# 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

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ 27,906	\$ 4,600	\$ 10,000	\$ -	\$ (10,000)	(100.00)%	(1)
<b>Expenditures</b>							
Salaries and Benefits	478,142	464,082	530,727	551,943	21,216	4.00%	(2)
Materials and Supplies	33,623	42,638	44,780	48,976	4,196	9.37%	(3)
Contract Services	142,713	296,590	372,200	409,600	37,400	10.05%	(4)
Transfer to Reserve	-	74,518	-	-	-	-%	
<b>Total Expenditures</b>	<b>654,478</b>	<b>877,828</b>	<b>947,707</b>	<b>1,010,519</b>	<b>62,812</b>	<b>6.63%</b>	
<b>Net Levy Requirements</b>	<b>\$ 626,572</b>	<b>\$ 873,228</b>	<b>\$ 937,707</b>	<b>\$ 1,010,519</b>	<b>\$ 72,812</b>	<b>7.76%</b>	

Notes:

- (1) Cost recoveries from parks moved to Recreation Administration.
- (2) COLA, increased benefit costs, non-unionized staff grid movement, and \$17,000 increase in part-time staff hours for Beautification.
- (3) Increase needed for stone dust for trail surface improvements and picnic table replacement.
- (4) Increased municipal grass cutting and property maintenance due to growth in East Fonthill and requests for increased service levels.





## 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)

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Contributions from Developers	\$ -	\$ 25,500	\$ -	\$ -	\$ -	-%	(1)
<b>Expenditures</b>							
Salaries and Benefits	340,175	352,866	376,808	386,451	9,643	2.56%	(2)
Materials and Supplies	85,259	68,911	111,930	125,328	13,398	11.97%	(3)
Contract Services	326,657	198,250	261,000	405,000	144,000	55.17%	(4)
Transfer to Reserve	1,933,395	2,347,729	2,361,950	2,362,000	50	-%	(5)
<b>Total Expenditures</b>	<b>2,685,486</b>	<b>2,967,756</b>	<b>3,111,688</b>	<b>3,278,779</b>	<b>167,091</b>	<b>5.37%</b>	
<b>Net Levy Requirements</b>	<b>\$ 2,685,486</b>	<b>\$ 2,942,256</b>	<b>\$ 3,111,688</b>	<b>\$ 3,278,779</b>	<b>\$ 167,091</b>	<b>5.37%</b>	

### 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) Annual ongoing costs of roadside ditching \$100k shifted from capital to operating budget (with offsetting adjustment to reserve transfer); \$25k to restore catchbasin cleaning to 2019 levels; \$10k increase in roadside mowing based on contract renewal; \$6k increase in street sweeping due to growth.

(5) The long-term forecast called for an increase in the transfer to the Roads Reserve of \$265k in 2022. This was reduced by \$150k because of ongoing annual roadside ditching and streetlighting maintenance programs that were shifted from capital and additional Ontario Community Infrastructure Fund (OCIF) grant funding announced, having the same impact on alleviating the pressure on the reserve.

# 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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Transfer from Reserve	\$ 120,766	\$ -	\$ -	\$ -	\$ -	-%	(1)
<b>Expenditures</b>							
Salaries and Benefits	143,338	153,206	166,986	177,068	10,082	6.04%	(2)
Materials and Supplies	197,945	135,965	136,650	146,650	10,000	7.32%	(3)
Contract Services	353,987	213,839	290,000	300,000	10,000	3.45%	(4)
Transfer to Reserve	-	85,341	-	-	-	-%	
<b>Total Expenditures</b>	<b>695,270</b>	<b>588,351</b>	<b>593,636</b>	<b>623,718</b>	<b>30,082</b>	<b>5.07%</b>	
<b>Net Levy Requirements</b>	<b>\$ 574,504</b>	<b>\$ 588,351</b>	<b>\$ 593,636</b>	<b>\$ 623,718</b>	<b>\$ 30,082</b>	<b>5.07%</b>	

Notes:

- (1) Any budget shortfall in Winter Control is transferred from the Roads Reserve in accordance with the Reserve and Reserve Fund Policy
- (2) Increased benefit costs, COLA, non-unionized grid movement.
- (3) Increase costs of sand and salt anticipated based on inflation and growth.
- (4) Increased costs due to growth and clearing the Steve Bauer Trail between Port Robinson and the Welland Boundary.



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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ 62,059	\$ 63,376	\$ 63,014	\$ 65,040	\$ 2,026	3.22%	
Materials and Supplies	64,727	61,539	71,400	72,800	1,400	1.96%	
Fuel	107,804	81,726	99,900	113,905	14,005	14.02%	(1)
Contract Services	67,812	73,403	60,300	70,800	10,500	17.41%	(2)
Rental Expense	-	2,009	6,000	14,000	8,000	133.33%	(3)
Transfer to Reserve	276,060	331,200	403,000	469,000	66,000	16.38%	(4)
<b>Total Expenditures</b>	<b>578,462</b>	<b>613,253</b>	<b>703,614</b>	<b>805,545</b>	<b>101,931</b>	<b>14.49%</b>	
<b>Net Levy Requirements</b>	<b>\$ 578,462</b>	<b>\$ 613,253</b>	<b>\$ 703,614</b>	<b>\$ 805,545</b>	<b>\$ 101,931</b>	<b>14.49%</b>	

Notes:

- (1) Fuel costs decreased due to impact of COVID-19, but increased dramatically in the second quarter of 2021 and are expected to increase in 2022.
- (2) Increased cost of vehicle repair and maintenance due to aging fleet.
- (3) Increased rental of specialized equipment such as boom lift and bucket truck.
- (4) Increased reserve transfers are 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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Materials and Supplies	\$ 182,683	\$ 189,773	\$ 200,000	\$ 200,000	\$ -	-%	
Contract Services	-	7,894	-	60,000	60,000	-%	(1)
<b>Total Expenditures</b>	<b>182,683</b>	<b>197,667</b>	<b>200,000</b>	<b>260,000</b>	<b>60,000</b>	<b>30.00%</b>	
<b>Net Levy Requirements</b>	<b>\$ 182,683</b>	<b>\$ 197,667</b>	<b>\$ 200,000</b>	<b>\$ 260,000</b>	<b>\$ 60,000</b>	<b>30.00%</b>	

Notes:

(1) Annual ongoing street light and signal maintenance shifted from capital to operating budget. The corresponding project had a \$55k budget in 2021 and an increased cost is expected from Niagara Region. The transfer to the Roads Reserve has been decreased to offset this shift.



# 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%.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Net Levy Requirements	\$ 20,844	\$ 25,327	\$ 27,621	\$ 27,621	\$ -	-%	

Notes:

(1) The Niagara Central Dorothy Rungeling Airport Commission has not yet provided its budget for 2022.

# Cemeteries



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

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ 37,447	\$ 26,163	\$ 30,000	\$ 30,000	\$ -	-%	
Administrative charges	1,004	860	1,100	1,100	-	-%	
Other Revenues	55,878	87,986	45,400	50,400	5,000	11.01%	(1)
<b>Total Revenues</b>	<b>94,329</b>	<b>115,009</b>	<b>76,500</b>	<b>81,500</b>	<b>5,000</b>	<b>6.54%</b>	
<b>Expenditures</b>							
Salaries and Benefits	89,023	86,318	82,470	86,917	4,447	5.39%	(2)
Materials and Supplies	2,115	1,689	4,250	5,450	1,200	28.24%	
Contract Services	7,121	10,149	16,330	16,330	-	-%	
Transfer to Reserve	20,000	71,019	28,600	33,000	4,400	15.38%	(3)
<b>Total Expenditures</b>	<b>118,259</b>	<b>169,175</b>	<b>131,650</b>	<b>141,697</b>	<b>10,047</b>	<b>7.63%</b>	
<b>Net Levy Requirements</b>	<b>\$ 23,930</b>	<b>\$ 54,166</b>	<b>\$ 55,150</b>	<b>\$ 60,197</b>	<b>\$ 5,047</b>	<b>9.15%</b>	

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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ -	\$ 233	\$ -	\$ 25,000	\$ 25,000	-%	(1)
Other Revenues	58,467	33,629	-	20,000	20,000	-%	(2)
<b>Total Revenues</b>	<b>58,467</b>	<b>33,862</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>	<b>-%</b>	
<b>Expenditures</b>							
Salaries and Benefits	140,174	136,545	149,819	143,080	(6,739)	(4.50)%	(3)
Materials and Supplies	67,819	49,594	47,050	46,655	(395)	(0.84)%	
Contract Services	-	-	11,550	31,550	20,000	173.16%	(4)
Transfer to Reserve	145,877	192,546	61,600	68,000	6,400	10.39%	(5)
<b>Total Expenditures</b>	<b>353,870</b>	<b>378,685</b>	<b>270,019</b>	<b>289,285</b>	<b>19,266</b>	<b>7.14%</b>	
<b>Net Levy Requirements</b>	<b>\$ 295,403</b>	<b>\$ 344,823</b>	<b>\$ 270,019</b>	<b>\$ 244,285</b>	<b>\$ (25,734)</b>	<b>(9.53)%</b>	

Notes:

- (1) Parks cost recovery revenue moved from Beautification and increased from \$10k to \$25k.
- (2) \$20k donations for Pathstone Youth Mental Health program anticipated, equal to cost of the program.
- (3) Grid movement, COLA, and benefit increases, reduced by one summer student at \$14k.
- (4) Additional contract services for Pathstone Youth Mental Health program.
- (5) Increased reserve transfers needed to Parks reserve based on capital forecast.





## Special Events and Festivals

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

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grant Revenue - Federal	\$ -	\$ 14,650	\$ 14,650	\$ 14,650	\$ -	-%	
Rentals	-	-	19,120	19,120	-	-%	
Other Revenues	152,919	1,340	114,000	114,000	-	-%	
<b>Total Revenues</b>	<b>152,919</b>	<b>15,990</b>	<b>147,770</b>	<b>147,770</b>	<b>-</b>	<b>-%</b>	
<b>Expenditures</b>							
Salaries and Benefits	79,292	97,162	85,361	88,775	3,414	4.00%	
Materials and Supplies	194,968	19,288	115,620	125,620	10,000	8.65%	(2)
Contract Services	-	15,607	74,350	74,350	-	-%	
External Contributions	-	-	-	2,500	2,500	-%	
<b>Total Expenditures</b>	<b>274,260</b>	<b>132,057</b>	<b>275,331</b>	<b>291,245</b>	<b>15,914</b>	<b>5.78%</b>	
<b>Net Levy Requirements</b>	<b>\$ 121,341</b>	<b>\$ 116,067</b>	<b>\$ 127,561</b>	<b>\$ 143,475</b>	<b>\$ 15,914</b>	<b>12.48%</b>	

Notes:

(1) At this time, the impact of COVID-19 recovery on special events in 2022 is unknown, however it is anticipated that the net tax levy impact from the events will be consistent with the requirements above regardless of whatever modifications are required.

(2) Volunteer recognition budget moved from CAO department; no net levy impact.



## 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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grant Revenue - Provincial	\$ 54,727	\$ 42,700	\$ 42,700	\$ 42,700	\$ -	-%	(1)
Grant Revenue - Federal	24,749	-	-	-	-	-%	
Grant Revenue - Other	-	2,638	-	-	-	-%	
Fees	93,625	56,371	40,000	75,000	35,000	87.50%	(2)
Rentals	360	-	-	-	-	-%	
<b>Total Revenues</b>	<b>173,461</b>	<b>101,709</b>	<b>82,700</b>	<b>117,700</b>	<b>35,000</b>	<b>42.32%</b>	
<b>Expenditures</b>							
Salaries and Benefits	150,002	150,519	153,534	178,918	25,384	16.53%	(3)
Materials and Supplies	26,627	19,970	7,500	7,500	-	-%	
Contract Services	17,530	13,774	9,600	9,600	-	-%	
<b>Total Expenditures</b>	<b>194,159</b>	<b>184,263</b>	<b>170,634</b>	<b>196,018</b>	<b>25,384</b>	<b>14.88%</b>	
<b>Net Levy Requirements</b>	<b>\$ 20,698</b>	<b>\$ 82,554</b>	<b>\$ 87,934</b>	<b>\$ 78,318</b>	<b>\$ (9,616)</b>	<b>(10.94)%</b>	

Notes:

- (1) Senior Active Living Centres Grant anticipated to continue
- (2) Overall increased public skate and programming fees anticipated due to increased capacity but still below 2019 levels.
- (3) 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!

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ 62,620	\$ 32,859	\$ 33,800	\$ 55,300	\$ 21,500	63.61%	(1)
Rentals	336	684	600	600	-	-%	
Other Revenues	400	-	-	-	-	-%	
<b>Total Revenues</b>	<b>63,356</b>	<b>33,543</b>	<b>34,400</b>	<b>55,900</b>	<b>21,500</b>	<b>62.50%</b>	
<b>Expenditures</b>							
Salaries and Benefits	78,049	56,670	56,500	92,333	35,833	63.42%	(2)
Materials and Supplies	4,838	3,040	3,500	3,500	-	-%	
<b>Total Expenditures</b>	<b>82,887</b>	<b>59,710</b>	<b>60,000</b>	<b>95,833</b>	<b>35,833</b>	<b>59.72%</b>	
<b>Net Levy Requirements</b>	<b>\$ 19,531</b>	<b>\$ 26,167</b>	<b>\$ 25,600</b>	<b>\$ 39,933</b>	<b>\$ 14,333</b>	<b>55.99%</b>	

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!

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ 134,262	\$ 58,818	\$ 75,500	\$ 110,000	\$ 34,500	45.70%	(1)
Other Revenues	3,683	1,462	2,500	3,250	750	30.00%	
<b>Total Revenues</b>	<b>137,945</b>	<b>60,280</b>	<b>78,000</b>	<b>113,250</b>	<b>35,250</b>	<b>45.19%</b>	
<b>Expenditures</b>							
Salaries and Benefits	74,905	70,862	76,947	100,934	23,987	31.17%	(2)
Materials and Supplies	15,828	8,980	7,450	12,950	5,500	73.83%	
Contract Services	24,331	6,574	5,000	26,400	21,400	428.00%	(3)
<b>Total Expenditures</b>	<b>115,064</b>	<b>86,416</b>	<b>89,397</b>	<b>140,284</b>	<b>50,887</b>	<b>56.92%</b>	
<b>Net Levy Requirements</b>	<b>\$ (22,881)</b>	<b>\$ 26,136</b>	<b>\$ 11,397</b>	<b>\$ 27,034</b>	<b>\$ 15,637</b>	<b>137.20%</b>	

Notes:

(1) Increased camp revenues 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.

(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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grant Revenue - Municipal	\$ -	\$ 1,800	\$ 3,500	\$ 2,000	\$ (1,500)	(42.86)%	
Rentals	39	21	8,000	8,000	-	-%	
Other Revenues	65,218	300	63,500	63,500	-	-%	
<b>Total Revenues</b>	<b>65,257</b>	<b>2,121</b>	<b>75,000</b>	<b>73,500</b>	<b>(1,500)</b>	<b>(2.00)%</b>	
<b>Expenditures</b>							
Salaries and Benefits	84,680	44,634	78,997	85,615	6,618	8.38%	(1)
Materials and Supplies	75,894	5,798	78,950	83,450	4,500	5.70%	(2)
Contract Services	-	4,617	13,950	12,950	(1,000)	(7.17)%	
<b>Total Expenditures</b>	<b>160,574</b>	<b>55,049</b>	<b>171,897</b>	<b>182,015</b>	<b>10,118</b>	<b>5.89%</b>	
<b>Net Levy Requirements</b>	<b>\$ 95,317</b>	<b>\$ 52,928</b>	<b>\$ 96,897</b>	<b>\$ 108,515</b>	<b>\$ 11,618</b>	<b>11.99%</b>	

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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grant Revenue - Other	\$ -	\$ 8,621	\$ -	\$ -	\$ -	-%	
Fees	-	(68)	-	-	-	-%	
Rentals	-	659,042	405,000	678,242	273,242	67.47%	(1)
Other Revenues	-	999	15,000	15,000	-	-%	
Transfer from Reserve	-	100,000	-	-	-	-%	
<b>Total Revenues</b>	<b>-</b>	<b>768,594</b>	<b>420,000</b>	<b>693,242</b>	<b>273,242</b>	<b>65.06%</b>	
<b>Expenditures</b>							
Salaries and Benefits	-	841,004	1,109,377	1,160,249	50,872	4.59%	(2)
Materials and Supplies	-	603,729	563,460	565,874	2,414	0.43%	
Contract Services	-	115,618	109,281	112,800	3,519	3.22%	
Rental Expense	-	-	500	500	-	-%	
Transfer to Reserve	-	173,819	-	-	-	-%	
<b>Total Expenditures</b>	<b>-</b>	<b>1,734,170</b>	<b>1,782,618</b>	<b>1,839,423</b>	<b>56,805</b>	<b>3.19%</b>	
<b>Net Levy Requirements</b>	<b>\$ -</b>	<b>\$ 965,576</b>	<b>\$ 1,362,618</b>	<b>\$ 1,146,181</b>	<b>\$ (216,437)</b>	<b>(15.88)%</b>	

Notes:

(1) Increased fees for MCC rentals, skating, programming, youth and camps are anticipated as COVID-19 restrictions are eased, slightly below but approaching 2019 level of \$719k (see Facilities department for 2019 comparable).

(2) Non-unionized staff grid movement, COLA, and increased benefit costs; reduced by slight reduction in part-time staffing budget as COVID-19 staffing requirements have been reviewed and updated.



# 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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grant Revenue - Provincial	\$ 117,210	\$ 229,230	\$ 120,000	\$ 130,000	\$ 10,000	8.33%	(1)
Grant Revenue - Other	58,587	13,125	-	-	-	-%	
Other Revenues	32,600	10,860	-	-	-	-%	
<b>Total Revenues</b>	<b>208,397</b>	<b>253,215</b>	<b>120,000</b>	<b>130,000</b>	<b>10,000</b>	<b>8.33%</b>	
<b>Expenditures</b>							
Salaries and Benefits	108,847	131,288	117,586	126,924	9,338	7.94%	
Materials and Supplies	5,922	5,495	3,200	3,300	100	3.13%	
Contract Services	333,434	238,205	178,700	178,700	-	-%	(2)
<b>Total Expenditures</b>	<b>448,203</b>	<b>374,988</b>	<b>299,486</b>	<b>308,924</b>	<b>9,438</b>	<b>3.15%</b>	
<b>Net Levy Requirements</b>	<b>\$ 239,806</b>	<b>\$ 121,773</b>	<b>\$ 179,486</b>	<b>\$ 178,924</b>	<b>\$ (562)</b>	<b>(0.31)%</b>	

Notes:

(1) The Niagara Region will be collecting provincial gas tax and all other revenues under the pilot agreement which was extended. The 2022 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) Contract services for 2022 as per the pilot agreement with the Region. The net tax levy impact is approximately equal to 2021.



# 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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Net Levy Requirements</b>	<b>\$ 814,218</b>	<b>\$ 864,218</b>	<b>\$ 877,164</b>	<b>\$ 894,707</b>	<b>\$ 17,543</b>	<b>2.00%</b>	<b>(1)</b>

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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ 146,366	\$ 232,980	\$ 130,340	\$ 140,340	\$ 10,000	7.67%	(1)
Other Revenues	6,719	5,168	30,000	30,000	-	-%	
<b>Total Revenues</b>	<b>153,085</b>	<b>238,148</b>	<b>160,340</b>	<b>170,340</b>	<b>10,000</b>	<b>6.24%</b>	
<b>Expenditures</b>							
Salaries and Benefits	380,085	479,566	498,968	532,280	33,312	6.68%	(2)
Materials and Supplies	7,002	12,850	18,010	18,523	513	2.85%	
Transfer to Reserve	230,000	362,321	137,000	72,000	(65,000)	(47.45)%	(3)
<b>Total Expenditures</b>	<b>617,087</b>	<b>854,737</b>	<b>653,978</b>	<b>622,803</b>	<b>(31,175)</b>	<b>(4.77)%</b>	
<b>Net Levy Requirements</b>	<b>\$ 464,002</b>	<b>\$ 616,589</b>	<b>\$ 493,638</b>	<b>\$ 452,463</b>	<b>\$ (41,175)</b>	<b>(8.34)%</b>	

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) At present, no required transfer to Community Improvement Plan (CIP) Reserve; budget is for \$72k to the Planning Reserve.



# Building Department



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

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Licenses and Permits	\$ 688,479	\$ 604,247	\$ 650,500	\$ 650,500	\$ -	-%	
Other Revenues	24,780	17,451	-	-	-	-%	
<b>Total Revenues</b>	<b>713,259</b>	<b>621,698</b>	<b>650,500</b>	<b>650,500</b>	<b>-</b>	<b>-%</b>	
<b>Expenditures</b>							
Salaries and Benefits	362,368	426,552	441,376	478,824	37,448	8.48%	(1)
Materials and Supplies	31,342	50,265	32,285	32,897	612	1.90%	
Contract Services	41,594	7,901	5,000	50,000	45,000	900.00%	(2)
Transfer to Reserve	277,955	136,980	171,839	88,779	(83,060)	(48.34)%	(3)
<b>Total Expenditures</b>	<b>713,259</b>	<b>621,698</b>	<b>650,500</b>	<b>650,500</b>	<b>-</b>	<b>-%</b>	
<b>Net Levy Requirements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>	

Notes:

- (1) Grid movement, COLA, and increased benefit costs.
- (2) Increased contract services required for inspections and plans review work.
- (3) Any surplus or deficit of the Building Department is transferred to/from its reserve



## Municipal Drainage

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

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grant Revenue - Provincial	\$ -	\$ 23,889	\$ -	\$ 4,000	\$ 4,000	-%	(1)
<b>Expenditures</b>							
Salaries and Benefits	12,411	12,861	12,988	13,577	589	4.53%	
Materials and Supplies	175	-	1,575	1,575	-	-%	
Contract Services	-	4,463	1,000	1,000	-	-%	
Transfer to Reserve	20,000	59,700	19,000	19,000	-	-%	
<b>Total Expenditures</b>	<b>32,586</b>	<b>77,024</b>	<b>34,563</b>	<b>35,152</b>	<b>589</b>	<b>1.70%</b>	
<b>Net Levy Requirements</b>	<b>\$ 32,586</b>	<b>\$ 53,135</b>	<b>\$ 34,563</b>	<b>\$ 31,152</b>	<b>\$ (3,411)</b>	<b>(9.87)%</b>	

Notes:

(1) Drainage superintendent grant has been unpredictable. Budgeted at 50% of the 2021 grant and will be increased in future years if received regularly.



# 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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grant Revenue - Provincial	\$ 41,674	\$ 71,458	\$ 41,388	\$ 41,388	\$ -	-%	
Grant Revenue - Federal	3,850	-	3,800	-	(3,800)	(100.00)%	
Municipal Grant	814,218	864,218	877,164	894,707	17,543	2.00%	(1)
Fees	35,045	7,859	22,000	18,000	(4,000)	(18.18)%	(2)
Rentals	2,389	1,056	1,500	1,500	-	-%	
Other Revenues	24,621	36,264	5,000	14,500	9,500	190.00%	(2)
Transfer from Deferred Revenues	42,750	42,750	42,750	42,750	-	-%	
<b>Total Revenues</b>	<b>964,547</b>	<b>1,023,605</b>	<b>993,602</b>	<b>1,012,845</b>	<b>19,243</b>	<b>1.94%</b>	
<b>Expenditures</b>							
Salaries and Benefits	689,844	653,146	752,203	767,947	15,744	2.09%	
Materials and Supplies	168,964	169,515	176,089	181,348	5,259	2.99%	(3)
Contract Services	53,953	39,111	62,310	60,550	(1,760)	(2.82)%	
Rental Expense	2,725	1,064	3,000	3,000	-	-%	
Transfer to Reserve	49,061	160,769	-	-	-	-%	(4)
<b>Total Expenditures</b>	<b>\$ 964,547</b>	<b>\$ 1,023,605</b>	<b>\$ 993,602</b>	<b>\$ 1,012,845</b>	<b>\$ 19,243</b>	<b>1.94%</b>	
<b>Net Surplus (Deficit)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>	

Notes:

- (1) The municipal grant from the Town of Pelham is equal to the Town's expenditure on page 53 and is the amount that impacts the tax levy.
- (2) Fees and other revenues are anticipated to increase with easing of pandemic restrictions, but not yet to 2019 levels.
- (3) Materials and supplies includes books and periodicals, utilities, internet services, program and processing supplies, audio-visual supplies, and other supplies.
- (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.

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Arena Revenues	\$ 610,951	\$ 610,505	\$ 355,000	\$ 574,242	\$ 219,242	61.76%	(1)
Multi-Purpose Space Revenues	75,697	35,110	36,000	68,000	32,000	88.89%	(1)
Gymnasium	67,387	55,249	25,000	63,000	38,000	152.00%	(1)
Programming Revenues	135,637	59,431	75,500	110,000	34,500	45.70%	(1)
Grant Revenue	84,476	53,959	42,700	42,700	-	-%	(2)
Other Revenues-Miscellaneous	78,566	39,084	40,800	41,550	750	1.84%	(1)
Other Revenues-Advertising	24,137	10,000	10,000	30,000	20,000	200.00%	(1)
<b>Total Revenues (a)</b>	<b>1,076,851</b>	<b>863,338</b>	<b>585,000</b>	<b>929,492</b>	<b>344,492</b>	<b>58.89%</b>	
<b>Expenditures</b>							
Salaries and Benefits	1,081,564	1,122,541	1,399,281	1,504,068	104,787	7.49%	(3)
Professional Development	8,097	14,454	10,900	10,900	-	-%	
Associations/Memberships	3,799	2,912	5,000	5,000	-	-%	
Travel	2,401	-	3,600	3,600	-	-%	
Hydro	313,160	347,584	350,000	350,000	-	-%	
Natural Gas	54,345	52,675	65,000	65,000	-	-%	
Water	35,937	39,226	40,000	40,000	-	-%	
Telephone	11,782	8,363	14,060	13,574	(486)	(3.46)%	
Materials and Supplies	130,418	170,129	54,100	75,250	21,150	39.09%	(4)
Furniture and Equipment	24,531	6,209	6,000	6,000	-	-%	
Materials and Supplies-Janitorial	20,851	16,577	50,000	50,000	-	-%	
Fuel	5,076	4,994	4,850	4,850	-	-%	
Internet	9,891	9,891	12,000	13,300	1,300	10.83%	
Insurance	43,716	49,631	54,594	55,530	936	1.71%	
Contract Services-Janitorial	60,248	21,032	13,500	-	(13,500)	(100.00)%	(5)
Contract Services	122,022	137,804	134,131	162,050	27,919	20.81%	(6)
Repairs and Maintenance	18,719	18,193	23,500	23,500	-	-%	
<b>Total Expenditures before Debt and Other Items (b)</b>	<b>1,946,557</b>	<b>2,022,215</b>	<b>2,240,516</b>	<b>2,382,622</b>	<b>142,106</b>	<b>6.34%</b>	
<b>Net Surplus (Deficit) before Debt and Other Items (c) = (a) - (b)</b>	<b>(869,706)</b>	<b>(1,158,877)</b>	<b>(1,655,516)</b>	<b>(1,453,130)</b>	<b>202,386</b>	<b>12.22%</b>	



# Meridian Community Centre Consolidated Budget

	2019	2020	2021	2022	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Debt Activity</b>							
Tax Levy Debenture Interest	(288,500)	(282,024)	(292,129)	(282,910)	9,219	3.16%	
Tax Levy Debenture Principal	(191,768)	(198,227)	(251,570)	(258,471)	(6,901)	(2.74)%	
Development Charge Revenue	630,310	630,188	630,063	629,936	(127)	(0.02)%	
Development Charge Debenture Interest	(377,212)	(368,875)	(360,268)	(351,383)	8,885	2.47%	
Development Charge Debenture Principal	(253,098)	(261,313)	(269,795)	(278,553)	(8,758)	(3.25)%	
Donation Revenue Applied to Debenture	-	-	-	209,015	209,015	-%	(7)
Donation Pledge Debenture Interest	-	-	-	(64,055)	(64,055)	-%	(7)
Donation Pledge Debenture Principal	-	-	-	(144,960)	(144,960)	-%	(7)
<b>Pre-MCC RCW and Facility Net Costs</b>	893,532	951,084	970,110	989,512	19,402	2.00%	(8)
<b>Transfer (to)/from MCC Reserve</b>	425,500	(73,819)	-	-	-	-%	
<b>Safe Restart Phase 2 Funding</b>	-	-	494,392	-	(494,392)	(100.00)%	(9)
<b>Net Debt and Other Items (d)</b>	<b>838,764</b>	<b>397,014</b>	<b>920,803</b>	<b>448,131</b>	<b>(472,672)</b>	<b>(51.33)%</b>	
<b>NET SURPLUS (DEFICIT) (e) = (c) + (d)</b>	<b>\$ (30,942)</b>	<b>\$ (761,863)</b>	<b>\$ (734,713)</b>	<b>\$ (1,004,999)</b>	<b>\$ (270,286)</b>	<b>(36.79)%</b>	



# Meridian Community Centre Consolidated Budget

---

Notes:

- (1) Increased fees for rentals, skating, programming, advertising, youth and camps are anticipated as COVID-19 restrictions are eased, slightly below but approaching 2019 levels.
- (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 is a reallocation of part-time budget dollars that were in the MCC facility department in 2021.
- (4) Increased banking and finance charges anticipated as revenues increase, as well as increased uniforms and protective clothing. 2020 actual figures include COVID-19 direct costs specific to that year.
- (5) Janitorial services are being performed by staff.
- (6) It is assumed that outside contract services for camp activities will be brought in again due to easing of pandemic restrictions.
- (7) 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.
- (8) The Pre-MCC costs will be increased by approximately 2% per year to reflect average inflation.
- (9) Safe Restart COVID-19 funding which was carried forward will be fully utilized in 2021 and there is no additional funding anticipated.