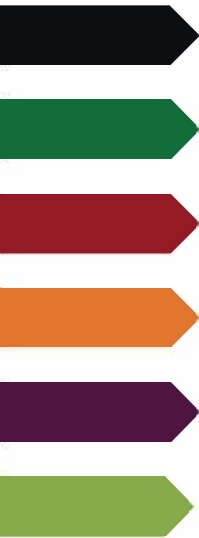


# Town of Pelham 2026 Approved Operating Budgets



# Town of Pelham

## 2026 Operating Budget

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# Town of Pelham

## 2026 Operating Budget



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**Budget Update – December 3, 2025.**

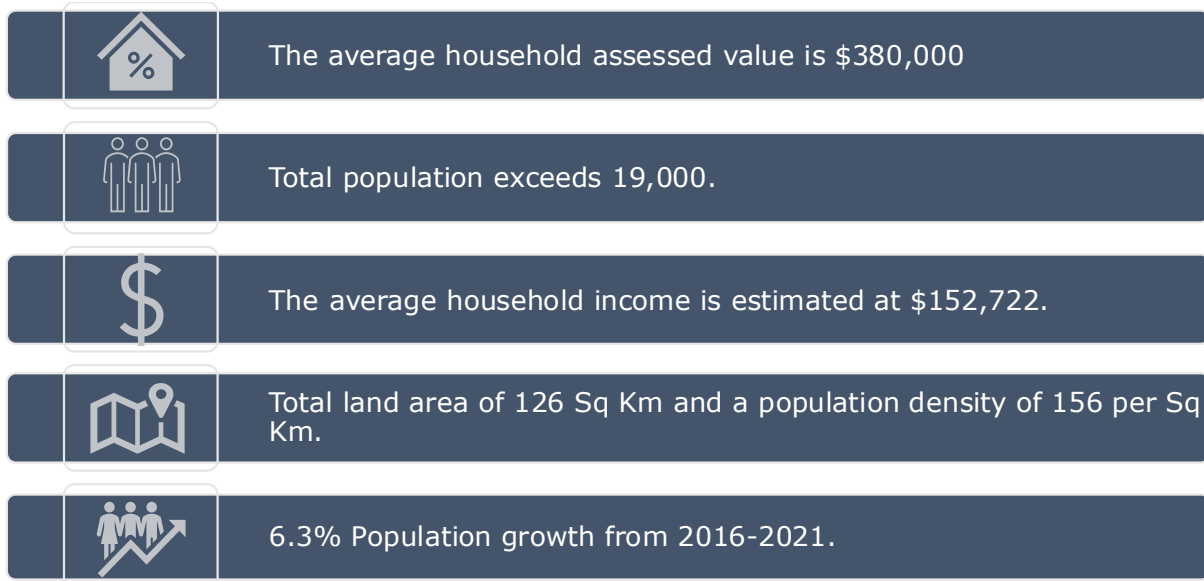
The 2026 Adopted Mayor’s budget initially forecasted MPAC assessment growth at 2.50% as the conservative estimate at that time. The final assessment figure from MPAC is now available, and it is 2.69%. As a result, this will lead to a smaller property tax increase than originally adopted on November 17th, 2025. Tables 2, 3 and the pie chart on pages 6-8 have been updated to reflect these changes. There were no other changes to the Adopted 2026 operating budget.





### Town of Pelham Community Profile

The Town of Pelham is located in the heart of Niagara. Pelham is a fusion of rural and urban areas in five communities. Pelham offers residents a unique lifestyle rich with history, agriculture, and natural beauty. With a range of services, facilities, parks, trails, and award-winning events, Pelham embodies progress while maintaining a small-town feel.



### 2026 Budget Process

- In May 2025, Pelham joined 169 municipalities across Ontario with Strong Mayor Powers (expanding the original 47 municipalities)
- Under Section 284.16 of the *Municipal Act, 2001*:
  - The Mayor must prepare and present a proposed budget to Council no later than February 1 each year
- While budget preparation may be directed to staff, the formal presentation of the Mayor's Budget cannot be delegated, it must be delivered by the Mayor

Pelham's approach is as follows:

- In June 2025, the Mayor directed the Treasurer to prepare the budget
- Staff and the Mayor have incorporated public consultation to mirror past budget processes
- The Mayor will formally present the 2026 Budget to Council on October 29, 2025
- Following this presentation, the shortened legislative timelines will apply:



- Council Amendment Period: 20 days
- Mayoral Veto Period: 8 days
- Council Override Period: 8 days

The draft budget focuses on addressing significant financial challenges while ensuring that services to residents are maintained or enhanced. Additionally, it aims to advance the goals outlined in the strategic plan. The draft budget is compiled over several months, during which staff focus on finding efficiencies and reducing costs wherever possible, before the draft budget is finalized for presentation.

## Staffing

The 2026 draft budget includes changes to staffing levels as outlined in the table below. The table below presents the information in full-time-equivalent (FTE) format, rather than headcount (except for Mayor and Council). Each FTE is based on the number of working hours for that position.

**Table 1: Staffing Summary**

Department	2025 FTE			2026 FTE			Variance	Notes
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total		
Mayor & Council	-	7.00	7.00	-	7.00	7.00	-	(1)
CAOs Office	2.00	0.80	2.80	2.00	0.80	2.80	-	
People Services & Marketing	4.00	-	4.00	4.00	0.60	4.60	0.60	(2)
Corporate Services	14.00	-	14.00	14.00	-	14.00	-	
Clerk's Office (Note 1)	3.00	-	3.00	4.00	-	4.00	1.00	(3)
Fire & Bylaw Services	6.00	2.27	8.27	6.00	2.27	8.27	-	
Public Works	23.00	7.50	30.50	23.00	7.50	30.50	-	
Recreation, Culture & Wellness	18.00	23.02	41.02	18.00	23.02	41.02	-	
Community Planning & Building	10.00	-	10.00	10.00	-	10.00	-	
Water & Wastewater	4.00	-	4.00	4.00	-	4.00	-	
<b>Total Town</b>	<b>84.00</b>	<b>40.59</b>	<b>124.59</b>	<b>85.00</b>	<b>41.19</b>	<b>126.19</b>	<b>1.60</b>	<b>(4)</b>

Notes:

1. All Part-time positions are listed as FTEs (Full-time equivalent) based on hours worked. Mayor and Council is listed as headcount.
2. New Social Media & Design Specialist - PT 3 days a week
3. New Committee Coordinator - FT
4. Total positions include full-time, part-time (including seasonal staff) and exclude students.

## Challenges

The Town continues to face financial challenges, including inflation, and a slowdown in residential growth. The 2026 draft budget aims to address these challenges.

Although inflation has decreased significantly since 2025, the Town continues to face inflationary pressures on the goods and services it needs to procure for its day-to-day operations. As of September 2025, the Consumer Price Index (CPI) is at a 2.4% year-over-year change; however, many of the services that Town needs to pay for continue to increase above the CPI. Furthermore, labour rates have increased, including a 2.3% rise in the minimum wage. The supply chain constraints are improving, but the impacts can still be felt on many goods and services that the Town procures.



Climate change continues to be a challenge in 2026, leading to an increased frequency and severity of storms, which are anticipated to increase costs related to post-storm clean-up, facility maintenance, emergency service calls, and other related expenses.

Lastly, the Town is experiencing low residential growth because of the economic slowdown. A slow growth rate presents additional financial challenges as there is a delay in collecting new property taxes, which can help offset some of the financial burden of providing services to the residents.

### **Staff Salaries and Benefits**

This is the third year of a CUPE Collective Agreement, which was ratified on November 15, 2023. This Collective Agreement includes a cost-of-living wage increase of 3.00% for 2026. The cost-of-living allowance for non-unionized staff is also budgeted at 3.00%. The estimated cost of these COLA increases is \$172,350.

Unionized and non-unionized staff have been progressing through the previously established salary grids. The estimated impact of grid movement for these staff is \$151,000. The impact is lower than in previous years since the grid has been in place since 2022. The impact of this increase will partially be offset by transfers from the Human Resources Capacity Reserve.

The cost of benefits such as Canada Pension Plan (CPP), Employment Insurance (EI), and OMERs continues to increase gradually as they are based on a percentage of staff salaries. CPP contributions are based on the yearly maximum pensionable earnings (YPME), which is increasing slightly in 2026, and EI contributions are based on maximum insurable earnings (MIE), which is also increasing slightly 2026. OMERs contribution rates remain unchanged in 2025; however, as staff salaries increase, the Town's cost of contribution to OMERs also rises increases.

The Town's health benefit costs are projected to decrease by \$297,200 in 2026, representing a 31% reduction compared to 2025. This decrease is largely due to the Town securing lower rates for benefits through a new quote process. In addition, the 2025 budget had assumed a 12% increase over the prior year, but actual costs only rose by 7%, further contributing to the reduction.

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

The Town has been focusing on maintaining healthy cash balances and reducing debt. In the 2024 Audited Financial Statements, the cash balance remains strong with an increase to \$24.0 M from \$18.7 M the year prior; and net debt (financial assets less liabilities) decreased from \$10.0 M to \$7.3 M compared to the 2023 fiscal year. This is definitely a move in the right direction as the Town focuses on the strategic goal of Financial Sustainability.

One of the biggest pressures facing the Town is the infrastructure needs in the 10-year capital plan. The province sets a cap on how much a municipality can borrow for



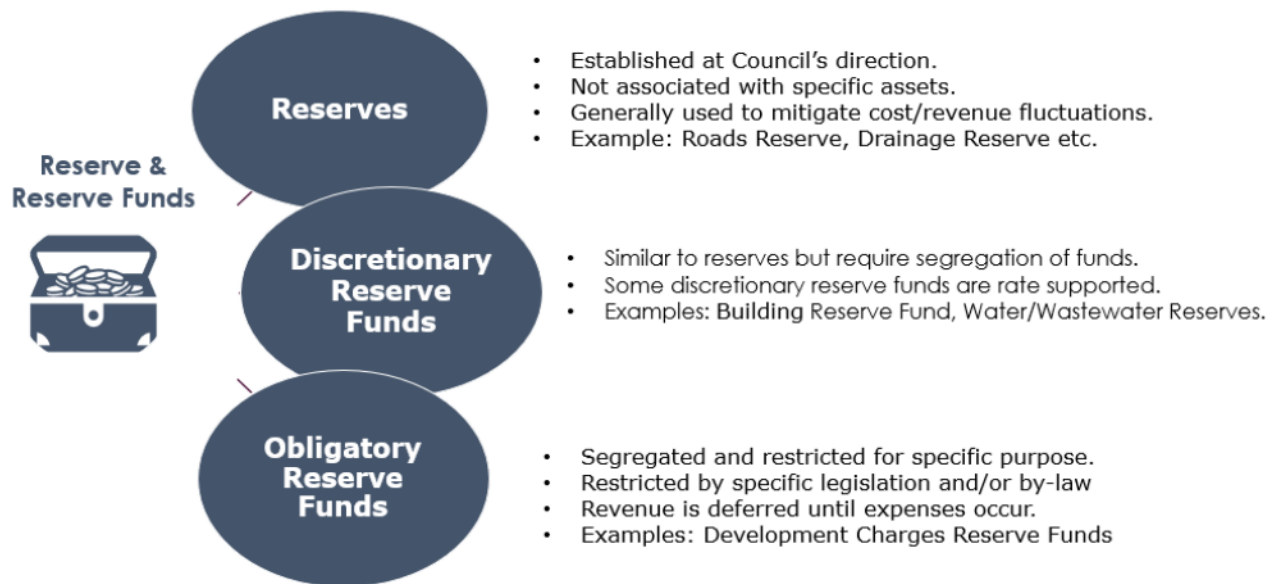
infrastructure projects, known as the Annual Repayment Limit (ARL). This limit is set at 25% of the municipality’s own-source revenues, ensuring that borrowing remains within sustainable levels. Capital Financing and Debt Management Policy S400-07 recognize the importance of preserving capital while maintaining solvency and liquidity to meet

ongoing financial requirements. In order to ensure long-term financial sustainability and flexibility, Pelham has implemented an internal debt limit of 12% which is lower than the ARL mandated by the province. Pelham’s projected debt as a percentage of own-source revenue is expected to be 9.21% in 2025, down from 10.77% in 2024.

The total long-term debt for the Town at the end of 2025 is projected at \$22,199,977, a decrease of \$2.1 million from 2024 due to principal payments. The 2026 draft capital budget includes \$1.87 million of development charges, funded debt, and \$6.12 million of tax-funded debt for Fire Station 1. The tax-funded portion of the debt will be fully recovered from the debt repayment reserve and will not have an impact on the 2026 tax levy.

## Reserves and Deferred Revenue

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





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

The Town's operating budget includes reserve transfers, which are used to fund capital projects and other significant expenditures. The Reserve and Reserve Fund Policy outlines an approved plan that the Town needs to follow. The policy has phased-in targets, and reserve transfers must be increased sufficiently to reach the minimum target reserve balances by 2039. To work towards meeting the targets set in policy, the 2026 budget includes a \$310,000 increase to capital reserve contribution. This is approximately 1.50% of the tax levy. The initial target was to increase the contribution by 2.0%; however, this was reduced by 0.5% because a surplus is expected in 2025, which can offset this shortfall of \$90,000. The capital reserve increase of \$310,000 is one of the largest items impacting the tax levy; however, these increases are necessary for planned capital expenditures and to minimize the issuance of new tax-funded debt.

### **Tax Levy Increase**

Table 2 shows the total increase to the operating budget of 3.50%. The final assessment growth as released by the Municipal Property Assessment Corporation (MPAC) is 2.69%. The new assessment growth reduces the tax impact on existing property taxpayers. The 3.50% tax levy increase is further broken down to show the portion relating to capital reserves transfers increase and the remaining operating levy increase. The hospital special levy, as approved by Council, is approximately 0.44% as shown in the table below.



**Table 2 2026 Operating Budget Net Increase**

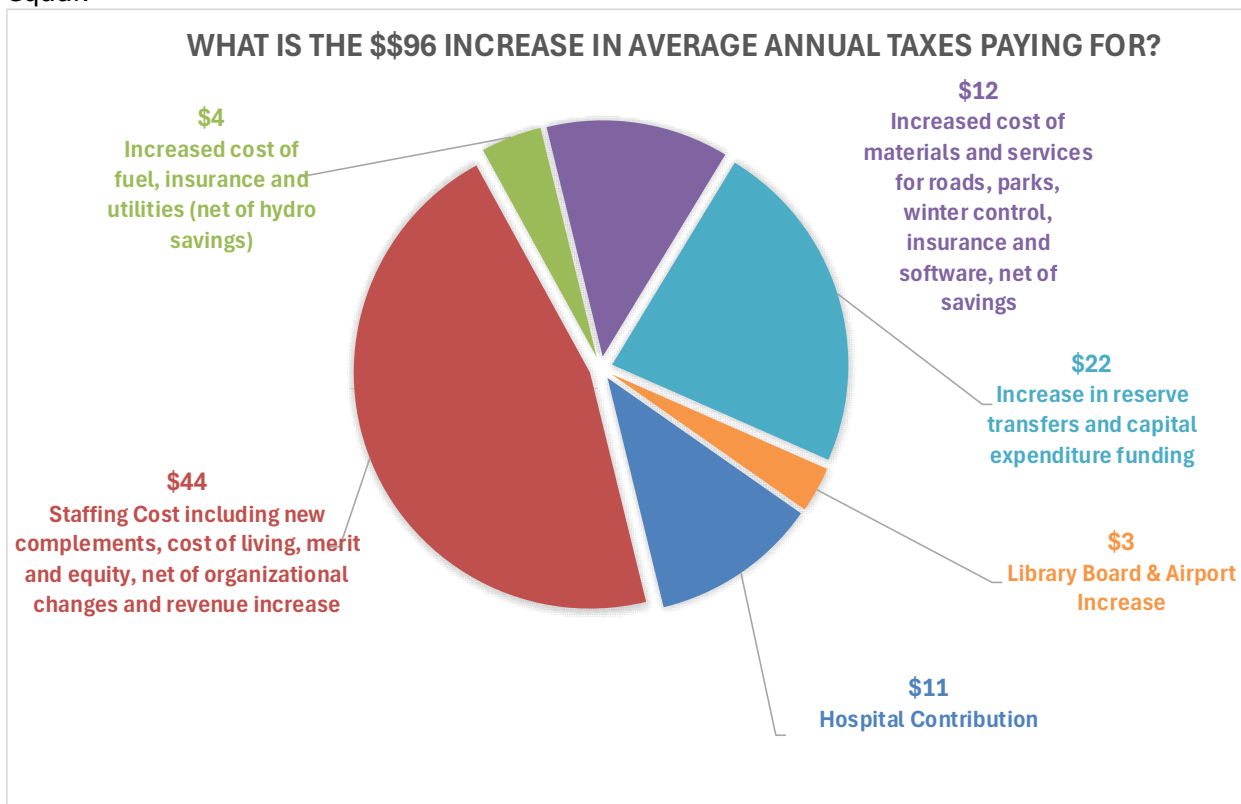
	<b>2025 Budget</b>		<b>2026 Budget</b>		<b>Budget Change</b>	
					<b>Dollar</b>	<b>Percent</b>
Expenditures	\$25,550,316	\$	27,022,203	\$	1,471,887	5.76%
Non-Tax Revenues	4,813,402		5,001,966	\$	188,564	3.92%
	<u>20,736,914</u>		<u>22,020,237</u>		<u>1,283,323</u>	<u>6.19%</u>
Assessment Growth -Actual					<u>557,823</u>	<u>2.69%</u>
<b>Net 2025 Budget Increase</b>					<u><b>\$ 725,500</b></u>	<u><b>3.50%</b></u>
<b>Hospital Contribution</b>					<u><b>90,571</b></u>	<u><b>0.44%</b></u>
<b>Breakdown of 2026 Budget Increase</b>						
Capital Increase - Reserve Transfers						1.49%
Operating Budget Increase - Net of Reserve Transfers						2.01%
<b>Total 2026 Budget Increase</b>						<u><b>3.50%</b></u>
<b>Total 2026 Hospital Levy</b>						<u><b>0.44%</b></u>

**Impact on Average Residential Taxpayer**

A household with the average assessed value of \$380,000 would pay \$2,426 in the Town portion of their property tax in 2025. **A 3.50% tax rate increase plus a 0.44% increase for the hospital levy would equate to an approximate \$96 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 by the tax rate for the class of property and by the assessed value of the property. For 2026, assessment values will be held constant to 2016 assessed values due to the impact of the pandemic (unless there is an improvement to the property which has been assessed by MPAC), which means that the property tax rate change is the primary determinant of the change in property taxes paid for 2026. Therefore, the estimated increase is not the exact increase that every property in Pelham will experience. However, the increase of \$96 per year provides an estimate of the impact on the average household, all other things being equal.



**Revenue and Expenditure Budget**

Table 3 shows the major increases to the 2026 budget. The overall net increase to the 2026 budget is \$725,500 which represents a 3.50% tax levy increase after 2.69% estimated assessment growth. The special hospital levy is \$90,571 or 0.44%.

## Operating Budget Overview



The largest impacts are related to increased reserve transfers and capital expenditures, enhanced staffing levels, staff compensation for merit, equity and cost-of-living, increased cost of the materials and services for parks, roads, and winter control, and increased costs for utilities. There was also decreased revenue relating to the transit grant and other revenue streams, such as interest revenue and supplemental tax revenue. These increases are offset by increased revenues in recreation and planning, as well as significant savings in the cost of health benefits.

<b>Summary of 2026 Budget increases</b>		
<b>Description</b>	<b>Amount</b>	<b>Levy %</b>
Full-Time Staff (in-year changes, step increase, COLA @ 3%)	253,832	1.22%
Part-Time & Seasonal Staff (in-year changes, grid movement, COLA @ 3% etc.)	122,774	0.59%
Volunteer FF Points increase.	85,000	0.41%
Salary & Benefits for new positions (1.5 FTE + 1 student)	165,780	0.80%
Benefits Increase (OMERSs CPP EI & EHT)	146,794	0.71%
WSIB, Extended Health Care, and other in-year changes	(297,236)	-1.43%
Decrease in transfer from Reserves to Operating (staffing related, building & HR Capacity Reserve)	334,832	1.61%
Increase in transfer to Capital Reserves	400,000	1.93%
One-time decrease to transfer to Capital Reserves	(90,000)	-0.43%
Fire Station 1 - New Debt Principal & Interest	206,653	1.00%
Transfer from Debt Repayment Reserve - Offset debt principal & Interest, Fire Station 1	(206,653)	-1.00%
Decrease in tax-supported debt payments - Bylaw 75-2015	180,677	0.87%
Increase in contribution to debt repayment reserve - expiring debt bylaw 75-2015	(180,677)	-0.87%
Hydro Gas and Water - 5%	58,655	0.28%
Increase in Materials & Supplies	57,869	0.28%
Software Licenses & Fees (to maintain existing software)	108,000	0.52%
Other Contract Services Increase	5,350	0.03%
Elections Expenses - 2026	110,000	0.53%
Transfer from the election reserve to offset election expenses	(110,000)	-0.53%
Completion of the Community Transportation Grant	40,000	0.19%
Increase in Recreation Revenue	(158,500)	-0.76%
Increase in Planning Revenue	(25,000)	-0.12%
Decrease in Interest Revenue	50,000	0.24%
Library Increase	32,232	0.16%
Increase to Airport Contribution (25% over 2025)	9,018	0.04%
Cancellation of the Swim program	(67,201)	-0.32%
Swim Program Cost to Parks Reserve	67,201	0.32%
Other Miscellaneous Items (Savings)	(16,077)	-0.08%
<b>Total</b>	<b>1,283,323</b>	<b>6.19%</b>
Less: Projected Assessment Growth	(557,823)	-2.69%
<b>Proposed 2026 Net Tax Levy increase</b>	<b>725,500</b>	<b>3.50%</b>
<b>2026 Special Levy - Hospital Contribution</b>	<b>90,571</b>	<b>0.44%</b>



### Conclusion

The 2026 operating budget presented its unique challenges and financial pressures. As Mayor, I present a budget that aims to address these challenges while balancing the community's needs. One of the biggest challenges continues to be the funding levels for capital reserves and reserve funds, as well as the debt forecast. The establishment of the debt repayment reserve in 2023 provides the town with some relief, as it offsets the cost of new debt for facilities such as Fire Station 1, scheduled for 2026.

The goal of the operating budget was to have a tax levy increase below 4%. I am happy that in conjunction with staff, my office has been able to achieve a 3.50% (after growth) tax levy increase, which amounts to \$96 per year for the average household, including the portion for the hospital contribution. Of the 3.50% increase, 1.49% is to increase contribution to capital reserves, and the remaining 2.01% is the base operating increase, which is less than inflation.

Marvin Junkin

Mayor, Town of Pelham.



# 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 2026 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 2026 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 \$24,704,356.

Amortization of \$6,300,000 listed in the appendix has a major impact on the projected 2026 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

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## 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 2026 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 2026 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, 2026

Budget Amount

## Revenues

Approved operating budget \$ 27,112,774

### Add capital:

Development changes	5,635,422	
Recreational Land (the Planning Act)	700,000	
Investing in Canada Infrastructure Program (ICIP)	916,600	
Canada Community Building Fund	595,000	
Ontario Community Infrastructure Fund	900,000	
Housing Enabling Water Systems Fund (HEWSF)	16,951,238	
Other grants	1,032,500	
	<hr/>	26,730,760

### Less:

Transfers from reserves - operating	(745,674)	
	<hr/>	(745,674)

## Total revenues

**53,097,860**

## Expenses

Approved operating budget 27,112,774

### Add:

Amortization	6,300,000	
Employee future benefits	850,000	
Estimated capital budget items expense in nature	932,000	
Debt interest payments - development charges	317,663	
	<hr/>	8,399,663

### Less:

Debt principal payments (development charges excluded)	(1,053,430)	
Transfers to reserves, including capital	(6,065,503)	
	<hr/>	(7,118,933)

## Total expenses

**28,393,504**

## Annual surplus

**\$ 24,704,356**



# Schedule of Operating Revenues

	2025	2026	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Taxation</b>					
Tax Levy	\$ 20,436,914	\$ 21,810,808	\$ 1,373,894	6.72%	
Payments in Lieu	300,000	300,000	-	-%	
<b>Total Taxation</b>	<b>20,736,914</b>	<b>22,110,808</b>	<b>1,373,894</b>	<b>6.63%</b>	<b>(1)</b>
<b>Corporate Services Department</b>					
Transfer from Reserves	200,000	50,000	(150,000)	(75.00)%	(2)
Penalties and Interest	315,000	345,000	30,000	9.52%	
Supplemental Revenues	250,000	250,000	-	-%	
Transfer from Building Department	184,832	-	(184,832)	(100.00)%	(3)
Grants-Provincial	68,100	30,100	(38,000)	(55.80)%	(4)
Fees and Other Revenues	505,227	456,002	(49,225)	(9.74)%	(5)
<b>Total Corporate Services Department</b>	<b>1,523,159</b>	<b>1,131,102</b>	<b>(392,057)</b>	<b>(25.74)%</b>	
<b>Clerks Department</b>					
Committee of Adjustment	47,000	37,000	(10,000)	(21.28)%	
Miscellaneous	20,500	21,000	500	2.44%	
Transfer from Reserve	-	110,000	110,000	100.00%	(6)
<b>Total Clerks Department</b>	<b>67,500</b>	<b>168,000</b>	<b>100,500</b>	<b>148.89%</b>	
<b>Fire and By-law Department</b>					
Fire Services	41,710	247,653	205,943	493.75%	(7)
By-law and Parking Enforcement	20,200	20,200	-	-%	
<b>Total Fire and By-law Department</b>	<b>61,910</b>	<b>267,853</b>	<b>205,943</b>	<b>332.65%</b>	
<b>Public Works Department</b>					
Public Works Operations	73,000	73,000	-	-%	
Cemeteries	137,300	137,300	-	-%	
<b>Total Public Works Department</b>	<b>210,300</b>	<b>210,300</b>	<b>-</b>	<b>-%</b>	



# Schedule of Operating Revenues

	2025	2026	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Recreation, Culture and Wellness Department</b>					
Recreation Administration	80,000	32,000	(48,000)	(60.00)%	(8)
Special Events and Festivals	197,930	214,930	17,000	8.59%	
Recreation & Wellness	668,000	646,000	(22,000)	(3.29)%	(9)
Culture and Community Enhancement	59,200	60,200	1,000	1.69%	
Meridian Community Centre Facility	1,128,000	1,258,500	130,500	11.57%	(10)
Public Transit	40,000	-	(40,000)	(100.00)%	
<b>Total Recreation, Culture and Wellness Department</b>	<b>2,173,130</b>	<b>2,211,630</b>	<b>38,500</b>	<b>1.77%</b>	
<b>Community Planning and Development Department</b>					
Planning and Development Administration	105,000	182,000	77,000	73.33%	(11)
Building Department	664,401	823,081	158,680	23.88%	(12)
Municipal Drainage	8,000	8,000	-	-%	
<b>Total Community Planning and Development Department</b>	<b>777,401</b>	<b>1,013,081</b>	<b>235,680</b>	<b>30.32%</b>	
<b>Grand Total</b>	<b>\$ 25,550,314</b>	<b>\$ 27,112,774</b>	<b>\$ 1,562,460</b>	<b>6.12%</b>	



# Schedule of Operating Revenues

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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) Reduction in allocation from the Human Resource Capacity Building reserve.
- (3) Allocation from the Building Reserve is now included in the salary & benefits budget line in the Building department.
- (4) Ontario Community Infrastructure Fund Grant moved to Planning to partially fund GIS & Asset Coordinator position.
- (5) Reduction in interest revenue is due to cash balances decreasing since the funds will be used for capital projects.
- (6) Transfer from the Elections reserve to fund expenses for the 2026 municipal election.
- (7) Transfer from the Debt Repayment Reserve to fund the interest and principal payments of Fire Station 1 expansion and rehabilitation.
- (8) Parks revenue has moved to separate parks budget.
- (9) Decrease in revenue since the swim programs are cancelled in 2026 due to the pool repair.
- (10) Increase in revenue from MCC rentals, aquatics, skating, youth programs, beverage sales and so on are anticipated based on prior year actuals.
- (11) OCIF Grant and an increase in Planning revenue.
- (12) Increased transfer from the building fund reserve net of a decrease in building permit revenue.



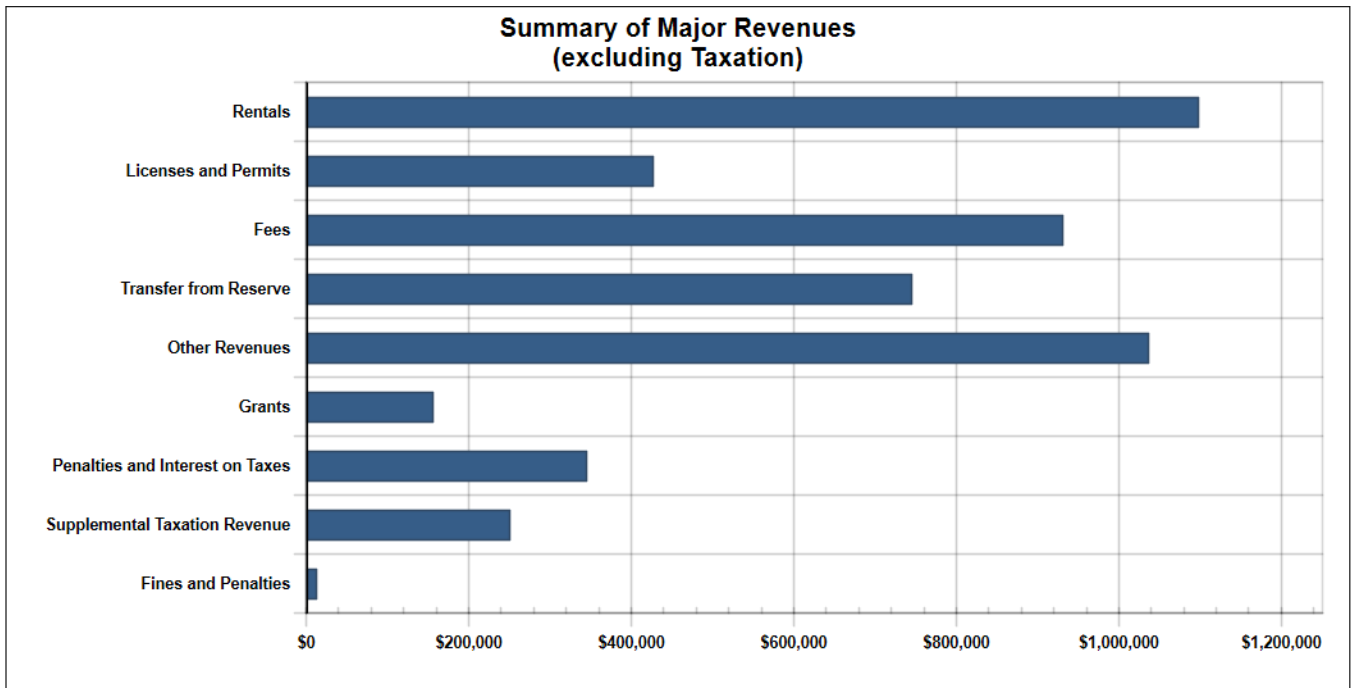
# Summary of Major Revenues

	2025		2026		Budget Change		
	Approved Budget	Percent of Total	Approved Budget	Percent of Total	Dollar	Percent	Notes
Taxation Revenue	\$ 20,736,914	81.16 %	\$ 22,110,808	81.55 %	\$ 1,373,894	6.63%	(1)
Rentals	1,041,740	4.08	1,098,430	4.05	56,690	5.44%	(2)
Licenses and Permits	529,050	2.07	427,550	1.58	(101,500)	(19.19)%	(3)
Fees	981,277	3.84	931,152	3.43	(50,125)	(5.11)%	
Transfer from Reserve	505,173	1.98	745,674	2.75	240,501	47.61%	(4)
Other Revenues	1,003,060	3.93	1,037,060	3.82	34,000	3.39%	
Grants	176,100	0.69	155,100	0.57	(21,000)	(11.93)%	
Penalties and Interest on Taxes	315,000	1.23	345,000	1.27	30,000	9.52%	
Supplemental Taxation Revenue	250,000	0.98	250,000	0.92	-	-%	
Fines and Penalties	12,000	0.05	12,000	0.04	-	-%	
<b>Total Revenues</b>	<b>\$ 25,550,314</b>	<b>100.00 %</b>	<b>\$ 27,112,774</b>	<b>100.00 %</b>	<b>\$ 1,562,460</b>	<b>6.12%</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 based on growth of demand in prior year.
- (3) Decrease in fees is due to the cancellation of the swim programs because of the pool renovations.
- (4) Decrease in transfers from the Human Resource Building Capacity reserve, increase in transfer from election reserve offset by cost of elections, and increase in transfer from Debt Repayment reserve to offset cost of new debt payments.

# Corporation of the Town of Pelham





# Schedule of Operating Expenditures

	2025	2026	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>General Government</b>					
Members of Council	\$ 372,190	\$ 355,819	\$ (16,371)	(4.40)%	
CAO's Office	549,650	554,925	5,275	0.96%	
People Services	253,414	273,391	19,977	7.88%	(1)
Marketing and Communication	251,155	310,719	59,564	23.72%	(2)
<b>Total General Government</b>	<b>1,426,409</b>	<b>1,494,854</b>	<b>68,445</b>	<b>4.80%</b>	
<b>Clerks Department</b>					
Clerk's Department	482,129	677,551	195,422	40.53%	(3)
Committee of Adjustment	8,450	8,450	-	-%	
<b>Total Clerks Department</b>	<b>490,579</b>	<b>686,001</b>	<b>195,422</b>	<b>39.83%</b>	
<b>Corporate Services Department</b>					
Finance Services	1,095,713	1,035,927	(59,786)	(5.46)%	
Shared Administrative Overhead	1,011,974	1,037,697	25,723	2.54%	(4)
Shared Information Systems	844,746	991,521	146,775	17.38%	(5)
<b>Total Corporate Services Department</b>	<b>2,952,433</b>	<b>3,065,145</b>	<b>112,712</b>	<b>3.82%</b>	
<b>Fire and By-law Department</b>					
Fire Services	1,947,419	2,300,340	352,921	18.12%	(6)
Fire Prevention Services	133,482	143,124	9,642	7.22%	
By-law and Parking Enforcement	267,750	271,722	3,972	1.48%	
Health and Safety	8,130	24,734	16,604	204.23%	(7)
Crossing Guards	89,922	94,456	4,534	5.04%	
Animal Control	43,000	44,000	1,000	2.33%	
<b>Total Fire and By-law Department</b>	<b>2,489,703</b>	<b>2,878,376</b>	<b>388,673</b>	<b>15.61%</b>	



# Schedule of Operating Expenditures

	2025	2026	Budget Change		
	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Public Works Department</b>					
Public Works Operations	1,368,196	1,357,146	(11,050)	(0.81)%	
Facilities	1,918,635	1,988,845	70,210	3.66%	(8)
Beautification	1,320,680	1,315,112	(5,568)	(0.42)%	
Roadway Maintenance	4,099,034	4,265,848	166,814	4.07%	(9)
Winter Control	735,031	737,490	2,459	0.33%	
Fleet	1,073,582	1,083,414	9,832	0.92%	
Street Lighting	130,000	134,500	4,500	3.46%	
Niagara Central Airport Commission	36,073	45,091	9,018	25.00%	(10)
Cemeteries	144,594	148,613	4,019	2.78%	
<b>Total Public Works Department</b>	<b>10,825,825</b>	<b>11,076,059</b>	<b>250,234</b>	<b>2.31%</b>	
<b>Recreation, Culture and Wellness Department</b>					
Recreation Administration	843,157	888,714	45,557	5.40%	(11)
Special Events and Festivals	383,495	384,925	1,430	0.37%	
Recreation & Wellness	830,844	1,043,030	212,186	25.54%	(12)
Culture and Community Enhancement	199,735	203,165	3,430	1.72%	
Meridian Community Centre Facility	2,537,313	2,783,788	246,475	9.71%	(13)
Public Transit	159,918	-	(159,918)	(100.00)%	(14)
Library Board	955,576	988,808	33,232	3.48%	
<b>Total Recreation, Culture and Wellness Department</b>	<b>5,910,038</b>	<b>6,292,430</b>	<b>382,392</b>	<b>6.47%</b>	
<b>Community Planning and Development Department</b>					
Planning and Development Administration	747,650	756,118	8,468	1.13%	
Building Department	664,401	823,081	158,680	23.88%	(15)
Municipal Drainage	43,278	40,710	(2,568)	(5.93)%	
<b>Total Community Planning and Development Department</b>	<b>1,455,329</b>	<b>1,619,909</b>	<b>164,580</b>	<b>11.31%</b>	
<b>Grand Total</b>	<b>\$ 25,550,317</b>	<b>\$ 27,112,774</b>	<b>\$ 1,562,457</b>	<b>6.12%</b>	



# Schedule of Operating Expenditures

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Notes:

- (1) Increase in software costs.
- (2) Salary grid movement, COLA, and new part-time position of Social Media & Design Specialist.
- (3) Salary grid movement, COLA, and new full time position of Committee Coordinator. Also includes \$110,000 in election expenses that are fully offset by the elections reserve.
- (4) Decrease in insurance and legal fees. Also includes \$90,571 for hospital contribution approved by Council in 2025.
- (5) Increase in software licenses, including cybersecurity software.
- (6) Increased costs in Volunteer Firefighter points due to additional training and a new cohort.
- (7) Increased cost of a part-time student which will be offset by WSIB funding.
- (8) Increased in Reserve transfers under the Reserve Policy.
- (9) Increased in contract services and reserve transfers.
- (10) 25% increase to the airport budget, as approved by their board.
- (11) Increase in reserve transfers as per policy.
- (12) Increase in material and supplies; offset by increase in revenue.
- (13) Increase in staffing, supplies & materials, and contract services cost to operate the Meridian Community Center. Increased cost are partially offset by increase in revenue from user fees.
- (14) Public transit is zero since the Community Transportation Grant finished in 2025.
- (15) Salary allocations from other departments are now in the salary and benefits line. In prior year, there was a reserve transfer to the Finance department for \$184,832.



# Summary of Major Expenditures

	2025		2026		Budget Change		
	Approved Budget	Percent of Total	Approved Budget	Percent of Total	Dollar	Percent	Notes
Salaries and Wages	\$ 8,495,364	33.25 %	\$ 9,113,429	33.61 %	\$ 618,065	7.28%	(1)
Benefits	2,540,827	9.94	2,435,815	8.98	(105,012)	(4.13)%	(2)
Transfer to Reserve	5,417,053	21.20	6,065,503	22.37	648,450	11.97%	(3)
Materials and Supplies	2,641,869	10.34	2,748,826	10.14	106,957	4.05%	(4)
Contract Services	2,528,120	9.89	2,663,170	9.82	135,050	5.34%	(5)
Debt Servicing	1,352,016	5.29	1,377,483	5.08	25,467	1.88%	(6)
Utilities	1,038,812	4.07	1,103,467	4.07	64,655	6.22%	(7)
Insurance	601,455	2.35	581,981	2.15	(19,474)	(3.24)%	-
Software Support and Licenses	444,500	1.74	568,800	2.10	124,300	27.96%	(8)
Audit and Legal Fees	131,000	0.51	93,000	0.34	(38,000)	(29.01)%	(9)
Fuel	167,000	0.65	167,000	0.62	-	-%	-
Taxes Written Off	65,000	0.25	65,000	0.24	-	-%	-
Fire Dispatch	65,800	0.26	67,800	0.25	2,000	3.04%	-
External Contributions	61,500	0.24	61,500	0.23	-	-%	-
<b>Total Expenditures</b>	<b>\$ 25,550,316</b>	<b>100.00 %</b>	<b>\$ 27,112,774</b>	<b>100.00 %</b>	<b>\$ 1,562,458</b>	<b>6.12%</b>	

Notes:

(1) Increases due to various staffing changes: \$376K in increases for cost of living adjustments, salary grid movements, and minimum/living wage increases for existing staff; \$135K for new positions and position changes not approved by Council; \$85K for volunteer firefighter points. These increases are net of other salary adjustments and savings.

(2) Extended health benefit cost has decreased significantly from previous year by over 30% or approximately \$297K due to the Town obtaining new quotes for a benefits provider. Other employee benefits such as OMERS, EHT, CPP, EI and WSIB increased by approximately \$162K, and benefits for new positions are approximately \$30K. These increases are net of other benefit adjustments and savings.

(3) Transfers to Reserve includes: \$310K increase to capital reserve contribution, \$180K increase in debt repayment reserve contribution due to expiring debt payments (no impact to tax levy), \$67K to Parks reserve as a result of expected cancellation of Swim program due to pool renovations, and \$90K to debt repayment reserve for future debt issuance of the special hospital levy as approved by Council in 2025.

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

(5) Increased cost of services and increased service level demand (partially offset by increased RCW revenue).

(6) Increase in Fire station 1 new debt \$206K and decrease in some existing debt being paid off in 2025 \$180K.

(7) Increased cost of utilities including hydro, water, and natural gas based on consumption trend and anticipated rate increases.

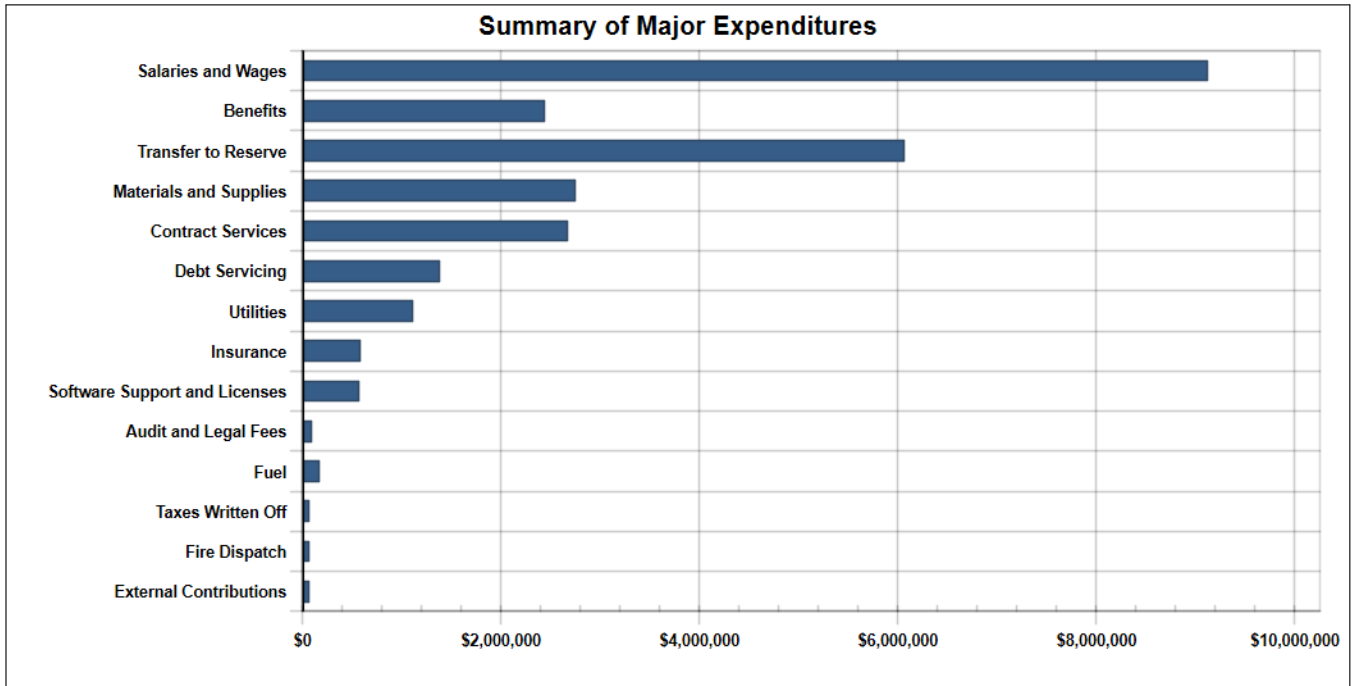
(8) Increased cost for pre-existing licenses and the addition of new software including cybersecurity software.

(9) Decrease in legal cost.



# Summary of Major Expenditures

The following is a bar chart of Major Expenditures.





# Members of Council

Pelham's Council is the elected governing body of the Town of Pelham. Council establishes corporate policies and sets strategic priorities for municipal staff, as well as adopting bylaws. Council's Strategic Priorities set the course for where the organization's efforts will be directed. These priorities guide our organization and the programs and services we deliver to the community.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Other Revenues	\$ (530)	\$ -	\$ -	\$ -	\$ -	-%	
<b>Total Revenues</b>	<b>(530)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-%</b>	
<b>Expenditures</b>							
Salaries and Benefits	206,872	254,357	269,140	254,069	(15,071)	(5.60)%	
Materials and Supplies	19,500	23,009	36,050	34,750	(1,300)	(3.61)%	
Contract Services	1,526	2,540	20,000	20,000	-	-%	
External Contributions	33,923	46,700	47,000	47,000	-	-%	
<b>Total Expenditures</b>	<b>261,821</b>	<b>326,606</b>	<b>372,190</b>	<b>355,819</b>	<b>(16,371)</b>	<b>(4.40)%</b>	
<b>Net Levy Requirements</b>	<b>\$ 262,351</b>	<b>\$ 326,606</b>	<b>\$ 372,190</b>	<b>\$ 355,819</b>	<b>\$ (16,371)</b>	<b>(4.40)%</b>	



# CAO's Office

The Chief Administrative Officer (CAO) is ultimately responsible for ensuring that Council's priorities, goals and objectives are set and efficiently and effectively carried out. The Office is responsible for the overall administration of the Town, including corporate-wide leadership and mentorship, ensuring compliance with legislation, policies and overall direction of Council.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ 448,992	\$ 478,054	\$ 508,550	\$ 512,725	\$ 4,175	0.82%	
Materials and Supplies	39,064	38,732	29,100	30,200	1,100	3.78%	
Contract Services	(217)	(385)	-	-	-	-%	
External Contributions	-	-	12,000	12,000	-	-%	
<b>Total Expenditures</b>	<b>487,839</b>	<b>516,401</b>	<b>549,650</b>	<b>554,925</b>	<b>5,275</b>	<b>0.96%</b>	
<b>Net Levy Requirements</b>	<b>\$ 487,839</b>	<b>\$ 516,401</b>	<b>\$ 549,650</b>	<b>\$ 554,925</b>	<b>\$ 5,275</b>	<b>0.96%</b>	



# People Services

The People Services 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ 134,794	\$ 147,377	\$ 195,644	\$ 200,606	\$ 4,962	2.54%	
Materials and Supplies	13,631	11,250	18,570	18,085	(485)	(2.61)%	
Contract Services	24,195	43,163	39,200	54,700	15,500	39.54%	(1)
<b>Total Expenditures</b>	<b>172,620</b>	<b>201,790</b>	<b>253,414</b>	<b>273,391</b>	<b>19,977</b>	<b>7.88%</b>	
<b>Net Levy Requirements</b>	<b>\$ 172,620</b>	<b>\$ 201,790</b>	<b>\$ 253,414</b>	<b>\$ 273,391</b>	<b>\$ 19,977</b>	<b>7.88%</b>	

Notes:

(1) Increase in software support and licenses.



# Marketing and Communication

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

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ 136,806	\$ 179,915	\$ 190,795	\$ 248,959	\$ 58,164	30.49%	(1)
Materials and Supplies	44,881	52,221	60,360	61,760	1,400	2.32%	
<b>Total Expenditures</b>	<b>181,687</b>	<b>232,136</b>	<b>251,155</b>	<b>310,719</b>	<b>59,564</b>	<b>23.72%</b>	
<b>Net Levy Requirements</b>	<b>\$ 181,687</b>	<b>\$ 232,136</b>	<b>\$ 251,155</b>	<b>\$ 310,719</b>	<b>\$ 59,564</b>	<b>23.72%</b>	

Notes:

(1) Grid movement, COLA, and an increase due to a 0.60 FTE part-time position; Social Media & Design Specialist.



# 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Licenses and Permits	\$ 15,150	\$ 15,380	\$ 14,000	\$ 12,500	\$ (1,500)	(10.71)%	
Fees and Other Revenues	8,558	9,301	6,500	8,500	(2,000)	(30.77)%	
Transfer from Reserve	-	-	-	110,000	110,000	100.00%	(2)
<b>Total Revenues</b>	<b>23,708</b>	<b>24,681</b>	<b>20,500</b>	<b>131,000</b>	<b>106,500</b>	<b>519.51%</b>	
<b>Expenditures</b>							
Salaries and Benefits	355,765	391,909	403,829	487,651	83,822	20.76%	(1)
Materials and Supplies	27,552	28,027	33,300	34,900	1,600	4.80%	
Contract Services	-	-	-	110,000	110,000	100.00%	(3)
Transfer to Reserve	45,000	45,000	45,000	45,000	-	-%	
<b>Total Expenditures</b>	<b>428,317</b>	<b>464,936</b>	<b>482,129</b>	<b>677,551</b>	<b>195,422</b>	<b>40.53%</b>	
<b>Net Levy Requirements</b>	<b>\$ 404,609</b>	<b>\$ 440,255</b>	<b>\$ 461,629</b>	<b>\$ 546,551</b>	<b>\$ 88,922</b>	<b>19.26%</b>	

Notes:

- (1) Grid movement, COLA, and an increase in one full-time position: Committee Coordinator.
- (2) Transfer from the election reserve to fund expenses for the 2026 municipal elections.
- (3) Expenses for the 2026 municipal election, fully funded from 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ 54,816	\$ 74,417	\$ 47,000	\$ 37,000	\$ (10,000)	(21.28)%	(1)
<b>Expenditures</b>							
Materials and Supplies	4,061	4,010	8,450	8,450	-	-%	
<b>Net Levy Requirements</b>	<b>\$ (50,755)</b>	<b>\$ (70,407)</b>	<b>\$ (38,550)</b>	<b>\$ (28,550)</b>	<b>10,000</b>	<b>(25.94)%</b>	

Notes:

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



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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Supplemental Taxation Revenue	\$ 730,738	\$ 436,046	\$ 250,000	\$ 250,000	\$ -	-%	
Grants-Provincial	98,086	96,578	68,100	30,100	(38,000)	(55.80)%	(1)
Fees	53,805	55,385	53,227	54,000	773	1.45%	
Penalties and Interest	446,537	414,830	315,000	345,000	30,000	9.52%	
Other Revenues	907,742	781,866	452,000	402,000	(50,000)	(11.06)%	(2)
Transfer from Building Department Reserve	239,861	184,832	184,832	-	(184,832)	(100.00)%	(3)
<b>Total Revenues</b>	<b>2,476,769</b>	<b>1,969,537</b>	<b>1,323,159</b>	<b>1,081,100</b>	<b>(242,059)</b>	<b>(18.29)%</b>	
<b>Expenditures</b>							
Salaries and Benefits	833,008	867,189	900,288	835,378	(64,910)	(7.21)%	
Materials and Supplies	187,574	207,024	154,425	152,550	(1,875)	(1.21)%	
Contract Services	80,660	91,581	41,000	48,000	7,000	17.07%	(4)
Transfer to Reserve	659,173	159,506	-	-	-	-%	
<b>Total Expenditures</b>	<b>1,760,415</b>	<b>1,325,300</b>	<b>1,095,713</b>	<b>1,035,928</b>	<b>(59,785)</b>	<b>(5.46)%</b>	
<b>Net Levy Requirements</b>	<b>\$ (716,354)</b>	<b>\$ (644,237)</b>	<b>\$ (227,446)</b>	<b>\$ (45,172)</b>	<b>\$ 182,274</b>	<b>(80.14)%</b>	

Notes:

- (1) Decrease in Ontario Community Infrastructure Fund (OCIF) grant since the GIS & Asset Management Coordinator is now part of the Planning budget.
- (2) Decrease in anticipated interest revenue based on projected decrease in cash balances due to capital project spending.
- (3) Transfer from the Building reserve is decreased since the salary allocation are now in the salary line in the Building Department.
- (4) Increase in audit and consulting service fees.



## Shared Administrative Overhead

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

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Other Revenues	\$ 45,964	\$ 530	\$ -	\$ -	\$ -	-%	
Transfer from Reserve	160,000	200,000	200,000	50,000	(150,000)	(75.00)%	(1)
<b>Total Revenues</b>	<b>205,964</b>	<b>200,530</b>	<b>200,000</b>	<b>50,000</b>	<b>(150,000)</b>	<b>(75.00)%</b>	
<b>Expenditures</b>							
Salaries and Benefits	226,599	237,323	255,000	258,626	3,626	1.42%	
Materials and Supplies	661,065	526,304	665,774	637,300	(28,474)	(4.28)%	(2)
Contract Services	4,066	139,617	90,000	50,000	(40,000)	(44.44)%	(3)
Rental Expense	1,278	1,406	1,200	1,200	-	-%	
Transfer to Reserve	147,000	887,696	-	90,571	90,571	-%	(4)
<b>Total Expenditures</b>	<b>1,040,008</b>	<b>1,792,346</b>	<b>1,011,974</b>	<b>1,037,697</b>	<b>25,723</b>	<b>2.54%</b>	
<b>Net Levy Requirements</b>	<b>\$ 834,044</b>	<b>\$ 1,591,816</b>	<b>\$ 811,974</b>	<b>\$ 987,697</b>	<b>\$ 175,723</b>	<b>21.64%</b>	

Notes:

- (1) Decrease in allocation from the Human Resource Capacity Building reserve.
- (2) Decrease in insurance expenses.
- (3) Decrease in legal fees.
- (4) Transfer to reserve for future anticipated principal and interest payments for hospital contribution.



# 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ 175,132	\$ 190,403	\$ 201,746	\$ 201,721	\$ (25)	(0.01)%	
Materials and Supplies	125,938	152,866	141,400	149,400	8,000	5.66%	
Contract Services	329,295	422,239	344,100	452,900	108,800	31.62%	(1)
Transfer to Reserve	137,500	147,500	157,500	187,500	30,000	19.05%	
<b>Total Expenditures</b>	<b>767,865</b>	<b>913,008</b>	<b>844,746</b>	<b>991,521</b>	<b>146,775</b>	<b>17.38%</b>	
<b>Net Levy Requirements</b>	<b>\$ 767,865</b>	<b>\$ 913,008</b>	<b>\$ 844,746</b>	<b>\$ 991,521</b>	<b>\$ 146,775</b>	<b>17.38%</b>	

Notes:

(1) Increased costs in software licenses, including new cybersecurity software.



# Fire Services

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

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grants-Provincial	\$ -	\$ 49,998	\$ -	\$ -	\$ -	-%	
Grants-other	32,217	-	-	-	-	-%	
Fees	27,759	28,315	29,400	30,000	600	2.04%	
Licenses and Permits	5,605	5,480	5,500	5,500	-	-%	
Rentals	1,200	1,200	1,310	-	(1,310)	(100.00)%	
Other Revenues	6,352	3,791	5,500	5,500	-	-%	
Transfer from Reserve	-	-	-	206,653	206,653	100-%	(1)
<b>Total Revenues</b>	<b>73,133</b>	<b>88,784</b>	<b>41,710</b>	<b>247,653</b>	<b>205,943</b>	<b>493.75%</b>	
<b>Expenditures</b>							
Salaries and Benefits	852,936	911,970	912,238	1,019,806	107,568	11.79%	(2)
Materials and Supplies	146,347	115,503	100,300	110,000	9,700	9.67%	
Contract Services	131,470	111,156	136,800	145,800	9,000	6.58%	
Transfer to Reserve	485,900	535,900	644,431	818,081	173,650	26.95%	(3)
Debt Servicing	255,255	254,646	153,650	206,653	53,003	34.50%	(4)
<b>Total Expenditures</b>	<b>1,871,908</b>	<b>1,929,175</b>	<b>1,947,419</b>	<b>2,300,340</b>	<b>352,921</b>	<b>18.12%</b>	
<b>Net Levy Requirements</b>	<b>\$ 1,798,775</b>	<b>\$ 1,840,391</b>	<b>\$ 1,905,709</b>	<b>\$ 2,052,687</b>	<b>\$ 146,978</b>	<b>7.71%</b>	

Notes:

- (1) Transfer from the Debt Repayment Reserve to offset the cost of new debt issuance for Fire Station 1.
- (2) Grid movement, COLA, and increase in volunteer firefighter points due to increased frequency of calls and legislated training requirements.
- (3) Increased reserve transfers are required under Policy, includes \$154K in transfer to debt repayment reserve which is offset by reduction in debt servicing cost. Offset by increase in debt repayment reserve of equal amount.
- (4) Increase in debt servicing cost for the new Fire station 1 debt issue, net of decrease in existing debt being paid off at the end of 2025. Cost of fire station 1 debt will be fully offset by transfer from the Debt Repayment Reserve, and savings from expiring debt servicing will be transferred to the Debt Repayment Reserve.



# Fire Prevention Services

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

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grants-other	\$ -	\$ 800	\$ -	\$ -	\$ -	-%	
Other Revenues	-	(416)	-	-	-	-%	
<b>Total Revenues</b>	<b>-</b>	<b>384</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-%</b>	
<b>Expenditures</b>							
Salaries and Benefits	109,207	119,329	125,682	135,324	9,642	7.67%	(1)
Materials and Supplies	2,765	3,701	7,800	7,800	-	-%	
<b>Total Expenditures</b>	<b>111,972</b>	<b>123,030</b>	<b>133,482</b>	<b>143,124</b>	<b>9,642</b>	<b>7.22%</b>	
<b>Net Levy Requirements</b>	<b>\$ 111,972</b>	<b>\$ 122,646</b>	<b>\$ 133,482</b>	<b>\$ 143,124</b>	<b>\$ 9,642</b>	<b>7.22%</b>	



# 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Licenses and Permits	\$ 12,752	\$ 11,067	\$ 7,200	\$ 7,200	\$ -	-%	
Fines and Penalties	20,246	39,040	12,000	12,000	-	-%	
Other Revenues	580	150	1,000	1,000	-	-%	
<b>Total Revenues</b>	<b>33,578</b>	<b>50,257</b>	<b>20,200</b>	<b>20,200</b>	<b>-</b>	<b>-%</b>	
<b>Expenditures</b>							
Salaries and Benefits	197,678	213,330	236,900	240,872	3,972	1.68%	
Materials and Supplies	6,476	7,925	5,100	5,100	-	-%	
Contract Services	3,294	750	25,750	25,750	-	-%	
<b>Total Expenditures</b>	<b>207,448</b>	<b>222,005</b>	<b>267,750</b>	<b>271,722</b>	<b>3,972</b>	<b>1.48%</b>	
<b>Net Levy Requirements</b>	<b>\$ 173,870</b>	<b>\$ 171,748</b>	<b>\$ 247,550</b>	<b>\$ 251,522</b>	<b>\$ 3,972</b>	<b>1.60%</b>	



# 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ -	\$ -	\$ -	\$ 15,104	\$ 15,104	-%	(1)
Materials and Supplies	5,800	4,721	8,130	9,630	1,500	18.45%	
<b>Total Expenditures</b>	<b>5,800</b>	<b>4,721</b>	<b>8,130</b>	<b>24,734</b>	<b>16,604</b>	<b>204.23%</b>	
<b>Net Levy Requirements</b>	<b>\$ 5,800</b>	<b>\$ 4,721</b>	<b>\$ 8,130</b>	<b>\$ 24,734</b>	<b>\$ 16,604</b>	<b>204.23%</b>	

Notes:

(1) Health and Safety student cost is expected to be offset by WSIB savings.



# Crossing Guards

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

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ 70,814	\$ 81,615	\$ 87,922	\$ 92,456	\$ 4,534	5.16%	
Materials and Supplies	286	2,746	2,000	2,000	-	-%	
<b>Total Expenditures</b>	<b>71,100</b>	<b>84,361</b>	<b>89,922</b>	<b>94,456</b>	<b>4,534</b>	<b>5.04%</b>	
<b>Net Levy Requirements</b>	<b>\$ 71,100</b>	<b>\$ 84,361</b>	<b>\$ 89,922</b>	<b>\$ 94,456</b>	<b>\$ 4,534</b>	<b>5.04%</b>	



# Animal Control

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

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Contract Services	\$ (39,000)	\$ (41,500)	\$ (43,000)	\$ (44,000)	\$ (1,000)	(2.33)%	
<b>Net Levy Requirements</b>	<b>\$ 39,000</b>	<b>\$ 41,500</b>	<b>\$ 43,000</b>	<b>\$ 44,000</b>	<b>\$ 1,000</b>	<b>2.33%</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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ 23,834	\$ 25,286	\$ 40,000	\$ 40,000	\$ -	-%	
Other Revenues	37,208	22,863	33,000	33,000	-	-%	
<b>Total Revenues</b>	<b>61,042</b>	<b>48,149</b>	<b>73,000</b>	<b>73,000</b>	<b>-</b>	<b>-%</b>	
<b>Expenditures</b>							
Salaries and Benefits	385,738	373,555	473,320	464,601	(8,719)	(1.84)%	
Materials and Supplies	40,280	36,639	50,400	48,400	(2,000)	(3.97)%	
Contract Services	4,109	448	35,000	35,000	-	-%	
Transfer to Reserve	-	112,000	199,990	227,018	27,028	13.51%	(1)
Debt Servicing	1,333,591	697,611	609,486	582,127	(27,359)	(4.49)%	(2)
<b>Total Expenditures</b>	<b>1,763,718</b>	<b>1,220,253</b>	<b>1,368,196</b>	<b>1,357,146</b>	<b>(11,050)</b>	<b>(0.81)%</b>	
<b>Net Levy Requirements</b>	<b>\$ 1,702,676</b>	<b>\$ 1,172,104</b>	<b>\$ 1,295,196</b>	<b>\$ 1,284,146</b>	<b>\$ (11,050)</b>	<b>(0.85)%</b>	

Notes:

(1) Transfer to debt repayment reserve as a result of reduction in debt servicing cost.

(2) Decreased due to debt being paid off. Offset by increase in contribution to debt repayment reserve.



# Facilities

The Facilities Division is responsible for the maintenance, repair and operation of all Municipal Buildings and Facilities, including internal and external building systems and utilities with the exception of the Meridian Community Centre.

The Facilities Division oversees operational contracts including; 1) HVAC repair and Maintenance, 2) Janitorial Services, 3) Elevator Maintenance, 4) Floor Mat Cleaning, 5) Pest Control, Security Systems, 6) Annual Fire Device and System Inspections, 7) Emergency Generator Inspections, 8) Portable Washrooms

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ -	\$ 417	\$ -	\$ -	\$ -	-%	
Rentals	280	1,169	-	-	-	-%	
<b>Total Revenues</b>	<b>280</b>	<b>1,586</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-%</b>	
<b>Expenditures</b>							
Salaries and Benefits	170,662	210,907	213,505	214,309	804	0.38%	
Materials and Supplies	56,039	58,496	57,060	60,560	3,500	6.13%	
Utilities	284,180	295,803	322,118	338,151	16,033	4.98%	
Contract Services	147,298	199,524	161,850	161,900	50	0.03%	
Rental Expense	4,119	158	3,000	3,000	-	-%	
Transfer to Reserve	410,200	498,550	572,222	622,222	50,000	8.74%	(1)
Debt Servicing	923,689	603,422	588,880	588,703	(177)	(0.03)%	
<b>Total Expenditures</b>	<b>1,996,187</b>	<b>1,866,860</b>	<b>1,918,635</b>	<b>1,988,845</b>	<b>70,210</b>	<b>3.66%</b>	
<b>Net Levy Requirements</b>	<b>\$ 1,995,907</b>	<b>\$ 1,865,274</b>	<b>\$ 1,918,635</b>	<b>\$ 1,988,845</b>	<b>\$ 70,210</b>	<b>3.66%</b>	

Notes:

(1) Increased reserve transfers required under reserve Policy.



# Beautification

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

The Beautification Division oversees operational contracts including; 1) Tree Pruning, Removal, Inspection and Replacement, 2) Gypsy Moth Management, 3) Irrigation Line Maintenance, 4) Flagpole Service and Repair, 5) Municipal Grass cutting of, Municipal Lawn, Storm Ponds, Trails and Green Spaces, 6) Christmas Lighting

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grants-Provincial	\$ 8,000	\$ -	\$ -	\$ -	\$ -	-%	
Grants-other	16,682	-	-	-	-	-%	
Fees	4,836	10,121	-	-	-	-%	
Other Revenues	-	750	-	-	-	-%	
<b>Total Revenues</b>	<b>29,518</b>	<b>10,871</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-%</b>	
<b>Expenditures</b>							
Salaries and Benefits	567,325	636,254	743,880	768,312	24,432	3.28%	
Materials and Supplies	61,088	57,304	75,200	70,200	(5,000)	(6.65)%	
Contract Services	371,448	391,391	501,600	476,600	(25,000)	(4.98)%	(1)
Rental Expense	1,566	-	-	-	-	-%	
Transfer to Reserve	120,000	120,000	-	-	-	-%	
<b>Total Expenditures</b>	<b>1,121,427</b>	<b>1,204,949</b>	<b>1,320,680</b>	<b>1,315,112</b>	<b>(5,568)</b>	<b>(0.42)%</b>	
<b>Net Levy Requirements</b>	<b>\$ 1,091,909</b>	<b>\$ 1,194,078</b>	<b>\$ 1,320,680</b>	<b>\$ 1,315,112</b>	<b>\$ (5,568)</b>	<b>(0.42)%</b>	

Notes:

(1) Contract services decreased for the Spongy Moth Contract.



## 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)

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grants- Municipal	\$ 2,388	\$ -	\$ -	\$ -	\$ -	-%	
Other Revenues	-	73,239	-	-	-	-%	
Contributions from Developers	34,500	-	-	-	-	-%	
<b>Total Revenues</b>	<b>36,888</b>	<b>73,239</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-%</b>	
<b>Expenditures</b>							
Salaries and Benefits	393,251	488,994	569,534	592,348	22,814	4.01%	
Materials and Supplies	142,251	154,474	116,200	116,200	-	-%	
Contract Services	456,625	519,235	547,000	601,000	54,000	9.87%	(1)
Transfer to Reserve	2,548,800	2,701,300	2,866,300	2,956,300	90,000	3.14%	(2)
<b>Total Expenditures</b>	<b>3,540,927</b>	<b>3,864,003</b>	<b>4,099,034</b>	<b>4,265,848</b>	<b>166,814</b>	<b>4.07%</b>	
<b>Net Levy Requirements</b>	<b>\$ 3,504,039</b>	<b>\$ 3,790,764</b>	<b>\$ 4,099,034</b>	<b>\$ 4,265,848</b>	<b>\$ 166,814</b>	<b>4.07%</b>	

Notes:

(1) Increase in contracted services including grass mowing.

(2) Increased reserve transfers required under policy.

# Winter Control



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

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Transfer from Reserve	\$ -	\$ 123,406	\$ -	\$ -	\$ -	-%	
<b>Expenditures</b>							
Salaries and Benefits	173,853	216,357	237,031	239,490	2,459	1.04%	
Materials and Supplies	141,524	185,103	148,000	148,000	-	-%	
Contract Services	370,657	449,573	350,000	350,000	-	-%	
Transfer to Reserve	4,249	-	-	-	-	-%	
<b>Total Expenditures</b>	<b>690,283</b>	<b>851,033</b>	<b>735,031</b>	<b>737,490</b>	<b>2,459</b>	<b>0.33%</b>	
<b>Net Levy Requirements</b>	<b>\$ 690,283</b>	<b>\$ 727,627</b>	<b>\$ 735,031</b>	<b>\$ 737,490</b>	<b>\$ 2,459</b>	<b>0.33%</b>	



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 Licensing and shop stock.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Salaries and Benefits	\$ 68,430	\$ 73,968	\$ 72,532	\$ 72,364	\$ (168)	(0.23)%	
Materials and Supplies	77,758	68,620	80,800	70,800	(10,000)	(12.38)%	
Fuel	133,579	133,248	155,000	155,000	-	-%	
Contract Services	190,061	194,439	115,800	115,800	-	-%	
Rental Expense	23,271	18,611	113,440	113,440	-	-%	
Transfer to Reserve	542,300	582,300	536,010	556,010	20,000	3.73%	
<b>Total Expenditures</b>	<b>1,035,399</b>	<b>1,071,186</b>	<b>1,073,582</b>	<b>1,083,414</b>	<b>9,832</b>	<b>0.92%</b>	
<b>Net Levy Requirements</b>	<b>\$ 1,035,399</b>	<b>\$ 1,071,186</b>	<b>\$ 1,073,582</b>	<b>\$ 1,083,414</b>	<b>\$ 9,832</b>	<b>0.92%</b>	



# 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Expenditures</b>							
Materials and Supplies	\$ 189,792	\$ 101,234	\$ 80,000	\$ 94,500	\$ 14,500	18.13%	
Contract Services	51,873	35,205	50,000	40,000	(10,000)	(20.00)%	
<b>Total Expenditures</b>	<b>241,665</b>	<b>136,439</b>	<b>130,000</b>	<b>134,500</b>	<b>4,500</b>	<b>3.46%</b>	
<b>Net Levy Requirements</b>	<b>\$ 241,665</b>	<b>\$ 136,439</b>	<b>\$ 130,000</b>	<b>\$ 134,500</b>	<b>\$ 4,500</b>	<b>3.46%</b>	



# 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%.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Net Levy Requirements	\$ 25,356	\$ 29,747	\$ 36,073	\$ 45,091	\$ 9,018	25.00%	(1)

Notes:

(1) Increase is Pelham's share of the 2026 Niagara Central Dorothy Rungeling Airport Commission's budget.

# Cemeteries



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

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ 41,478	\$ 43,972	\$ 54,150	\$ 54,150	\$ -	-%	
Administrative charges	1,290	2,803	1,100	1,100	-	-%	
Other Revenues	104,721	130,611	82,050	82,050	-	-%	
<b>Total Revenues</b>	<b>147,489</b>	<b>177,386</b>	<b>137,300</b>	<b>137,300</b>	<b>-</b>	<b>-%</b>	
<b>Expenditures</b>							
Salaries and Benefits	93,169	83,100	92,014	96,033	4,019	4.37%	
Materials and Supplies	2,846	17,516	6,250	6,250	-	-%	
Contract Services	19,172	-	16,330	16,330	-	-%	
Transfer to Reserve	100,653	92,000	30,000	30,000	-	-%	
<b>Total Expenditures</b>	<b>215,840</b>	<b>192,616</b>	<b>144,594</b>	<b>148,613</b>	<b>4,019</b>	<b>2.78%</b>	
<b>Net Levy Requirements</b>	<b>\$ 68,351</b>	<b>\$ 15,230</b>	<b>\$ 7,294</b>	<b>\$ 11,313</b>	<b>\$ 4,019</b>	<b>55.10%</b>	



# 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ 50,032	\$ 41,953	\$ 45,000	\$ -	\$ (45,000)	(100.00)%	(1)
Rentals	4,751	26,066	15,000	20,000	5,000	33.33%	
Other Revenues	14,270	2,500	20,000	12,000	(8,000)	(40.00)%	
<b>Total Revenues</b>	<b>69,053</b>	<b>70,519</b>	<b>80,000</b>	<b>32,000</b>	<b>(48,000)</b>	<b>(60.00)%</b>	
<b>Expenditures</b>							
Salaries and Benefits	152,772	188,233	469,257	452,814	(16,443)	(3.50)%	
Materials and Supplies	53,412	53,114	78,300	58,300	(20,000)	(25.54)%	(1)
Contract Services	39,605	12,248	30,000	12,000	(18,000)	(60.00)%	(1)
Transfer to Reserve	155,600	195,600	265,600	365,600	100,000	37.65%	(2)
<b>Total Expenditures</b>	<b>401,389</b>	<b>449,195</b>	<b>843,157</b>	<b>888,714</b>	<b>45,557</b>	<b>5.40%</b>	
<b>Net Levy Requirements</b>	<b>\$ 332,336</b>	<b>\$ 378,676</b>	<b>\$ 763,157</b>	<b>\$ 856,714</b>	<b>\$ 93,557</b>	<b>12.26%</b>	

Notes:

- (1) Decrease due to reallocation to the Parks budget.
- (2) Increased reserve transfers required under reserve Policy.



## Special Events and Festivals

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

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grants-Provincial	\$ -	\$ 28,000	\$ -	\$ -	\$ -	-%	
Grants-Federal	22,550	11,300	10,000	15,000	5,000	50.00%	(1)
Rentals	23,451	25,820	20,930	22,930	2,000	9.56%	
Other Revenues	127,145	132,704	167,000	177,000	10,000	5.99%	(2)
<b>Total Revenues</b>	<b>173,146</b>	<b>197,824</b>	<b>197,930</b>	<b>214,930</b>	<b>17,000</b>	<b>8.59%</b>	
<b>Expenditures</b>							
Salaries and Benefits	70,323	104,284	110,245	109,675	(570)	(0.52)%	
Materials and Supplies	131,189	158,790	179,250	181,250	2,000	1.12%	
Contract Services	73,944	95,595	91,500	91,500	-	-%	
External Contributions	2,800	2,800	2,500	2,500	-	-%	
<b>Total Expenditures</b>	<b>278,256</b>	<b>361,469</b>	<b>383,495</b>	<b>384,925</b>	<b>1,430</b>	<b>0.37%</b>	
<b>Net Levy Requirements</b>	<b>\$ 105,110</b>	<b>\$ 163,645</b>	<b>\$ 185,565</b>	<b>\$ 169,995</b>	<b>\$ (15,570)</b>	<b>(8.39)%</b>	

Notes:

(1) Increase in Federal Canada Day grant anticipated.

(2) Increased due to popularity of special events and trend based on prior year actuals.



## 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grants-Provincial	\$ 71,344	\$ -	\$ -	\$ -	\$ -	-%	
Grants-Federal	45,544	31,812	-	-	-	-%	
Fees	280,972	301,281	315,000	321,000	6,000	1.90%	
Rentals	330	-	-	-	-	-%	
Other Revenues	-	1,392	-	-	-	-%	
<b>Total Revenues</b>	<b>398,190</b>	<b>334,485</b>	<b>315,000</b>	<b>321,000</b>	<b>6,000</b>	<b>1.90%</b>	
<b>Expenditures</b>							
Salaries and Benefits	235,948	219,051	242,066	191,992	(50,074)	(20.69)%	(1)
Materials and Supplies	37,018	23,158	3,000	3,000	-	-%	
Contract Services	79,578	88,128	81,500	81,500	-	-%	
<b>Total Expenditures</b>	<b>352,544</b>	<b>330,337</b>	<b>326,566</b>	<b>276,492</b>	<b>(50,074)</b>	<b>(15.33)%</b>	
<b>Net Levy Requirements</b>	<b>\$ (45,646)</b>	<b>\$ (4,148)</b>	<b>\$ 11,566</b>	<b>\$ (44,508)</b>	<b>\$ (56,074)</b>	<b>(484.82)%</b>	

Notes:

(1) Reallocation of salaries & benefits since the Public Transit budget no longer exists.



# 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!

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ 73,309	\$ 72,383	\$ 79,500	\$ -	\$ (79,500)	(100.00)%	
Rentals	1,227	719	500	-	(500)	(100.00)%	
<b>Total Revenues</b>	<b>74,536</b>	<b>73,102</b>	<b>80,000</b>	<b>-</b>	<b>(80,000)</b>	<b>(100.00)%</b>	
<b>Expenditures</b>							
Salaries and Benefits	106,847	130,912	133,907	-	(133,907)	(100.00)%	
Materials and Supplies	9,480	7,264	9,350	-	(9,350)	(100.00)%	
Transfer to Reserve	-	-	-	67,201	67,201	-%	(1)
<b>Total Expenditures</b>	<b>116,327</b>	<b>138,176</b>	<b>143,257</b>	<b>67,201</b>	<b>(76,056)</b>	<b>(53.09)%</b>	
<b>Net Levy Requirements</b>	<b>\$ 41,791</b>	<b>\$ 65,074</b>	<b>\$ 63,257</b>	<b>\$ 67,201</b>	<b>\$ 3,944</b>	<b>6.23%</b>	<b>(1)</b>

Notes:

(1) Allocation of the net cost to operate the Swim program to the Parks Reserve to ensure these cost remain in the operating budget.



# 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!

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grants-Provincial	\$ 2,598	\$ 3,816	\$ -	\$ -	\$ -	-%	
Grants-Federal	-	6,956	-	-	-	-%	
Grants-other	-	2,600	-	-	-	-%	
Fees	200,303	195,213	219,000	219,000	-	-%	
Other Revenues	7,515	5,658	4,000	6,000	2,000	50.00%	
<b>Total Revenues</b>	<b>210,416</b>	<b>214,243</b>	<b>223,000</b>	<b>225,000</b>	<b>2,000</b>	<b>0.90%</b>	
<b>Expenditures</b>							
Salaries and Benefits	139,189	162,448	144,086	147,935	3,849	2.67%	
Materials and Supplies	11,587	18,570	20,800	20,800	-	-%	
Contract Services	59,846	61,596	65,000	65,000	-	-%	
<b>Total Expenditures</b>	<b>210,622</b>	<b>242,614</b>	<b>229,886</b>	<b>233,735</b>	<b>3,849</b>	<b>1.67%</b>	
<b>Net Levy Requirements</b>	<b>\$ 206</b>	<b>\$ 28,371</b>	<b>\$ 6,886</b>	<b>\$ 8,735</b>	<b>\$ 1,849</b>	<b>26.85%</b>	



## 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grants-Provincial	\$ 1,816	\$ 5,000	\$ -	\$ -	\$ -	-%	
Rentals	6,157	4,548	6,000	7,000	1,000	16.67%	
Other Revenues	45,933	58,507	53,200	53,200	-	-%	
<b>Total Revenues</b>	<b>53,906</b>	<b>68,055</b>	<b>59,200</b>	<b>60,200</b>	<b>1,000</b>	<b>1.69%</b>	
<b>Expenditures</b>							
Salaries and Benefits	122,466	93,508	103,635	103,065	(570)	(0.55)%	
Materials and Supplies	45,203	49,334	62,750	60,750	(2,000)	(3.19)%	
Contract Services	33,502	33,253	33,350	39,350	6,000	17.99%	
<b>Total Expenditures</b>	<b>201,171</b>	<b>176,095</b>	<b>199,735</b>	<b>203,165</b>	<b>3,430</b>	<b>1.72%</b>	
<b>Net Levy Requirements</b>	<b>\$ 147,265</b>	<b>\$ 108,040</b>	<b>\$ 140,535</b>	<b>\$ 142,965</b>	<b>\$ 2,430</b>	<b>1.73%</b>	



# 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ 300	\$ 226	\$ -	\$ -	\$ -	-%	
Rentals	920,358	998,703	998,000	1,048,500	50,500	5.06%	(1)
Other Revenues	128,890	150,770	130,000	210,000	80,000	61.54%	(2)
<b>Total Revenues</b>	<b>1,049,548</b>	<b>1,149,699</b>	<b>1,128,000</b>	<b>1,258,500</b>	<b>130,500</b>	<b>11.57%</b>	
<b>Expenditures</b>							
Salaries and Benefits	1,353,589	1,524,943	1,642,779	1,797,132	154,353	9.40%	(3)
Materials and Supplies	725,439	758,282	731,734	818,156	86,422	11.81%	(4)
Contract Services	143,619	163,165	162,800	168,500	5,700	3.50%	
<b>Total Expenditures</b>	<b>2,222,647</b>	<b>2,446,390</b>	<b>2,537,313</b>	<b>2,783,788</b>	<b>246,475</b>	<b>9.71%</b>	
<b>Net Levy Requirements</b>	<b>\$ 1,173,099</b>	<b>\$ 1,296,691</b>	<b>\$ 1,409,313</b>	<b>\$ 1,525,288</b>	<b>\$ 115,975</b>	<b>8.23%</b>	

Notes:

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

(2) Increased revenue anticipated based on trend and prior year actuals.

(3) Grid movement, COLA, and part-time staff which is offset by increase in revenue.

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



# Seniors and Community Services

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

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grants-Provincial	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	-%	-
<b>Expenditures</b>							
Salaries and Benefits	-	-	103,635	103,065	(570)	(0.55)%	-
Materials and Supplies	-	-	27,500	27,500	-	-%	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>131,135</b>	<b>130,565</b>	<b>(570)</b>	<b>(0.43)%</b>	
<b>Net Levy Requirements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 81,135</b>	<b>\$ 80,565</b>	<b>\$ (570)</b>	<b>(0.70)%</b>	



# Parks

The Town of Pelham's parks and outdoor amenities span across the entire community, offering a wide range of spaces for residents to gather, play and stay active. From neighbourhood playgrounds and passive green spaces to tennis and pickleball courts, soccer fields, baseball diamonds, splash pads, the outdoor pool and community trails, Pelham's parks support recreation and connection for all ages, providing year-round opportunities for leisure and fitness.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Fees	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	-%	
<b>Expenditures</b>							
Salaries and Benefits	-	-	-	295,037	295,037	(100.00)%	(1)
Materials and Supplies	-	-	-	40,000	40,000	(100.00)%	(1)
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>335,037</b>	<b>335,037</b>	<b>-%</b>	
<b>Net Levy Requirements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 285,037</b>	<b>\$ 285,037</b>	<b>-%</b>	

Notes:

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



# 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Other Revenues	\$ (23,388)	\$ -	\$ -	\$ -	\$ -	-%	
Transfer from Reserve	461,503	-	-	-	-	-%	
Transfer from Deferred Revenues	42,500	21,655	-	-	-	-%	
<b>Total Revenues</b>	<b>480,615</b>	<b>21,655</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-%</b>	
Materials and Supplies	865,962	904,282	955,576	988,808	33,232	3.48%	
External Contributions	480,615	21,655	-	-	-	-%	
<b>Total Expenditures</b>	<b>1,346,577</b>	<b>925,937</b>	<b>955,576</b>	<b>988,808</b>	<b>33,232</b>	<b>3.48%</b>	
<b>Net Levy Requirements</b>	<b>\$ 865,962</b>	<b>\$ 904,282</b>	<b>\$ 955,576</b>	<b>\$ 988,808</b>	<b>\$ 33,232</b>	<b>3.48%</b>	<b>(1)</b>

Notes:

(1) The library is seeking a 3% increase in municipal funding and \$5K capital request.



## Planning and Development Administration

The focus of the planning division is to process development proposals and ensure compliance with Provincial, Regional and Town policies and regulations with the objective of having a vibrant and healthy community. The Planning Division processes development applications including; Subdivision, Official Plan Amendment, Zoning By-law Amendment, Site Plan Approval and comments on Consent and Minor Variance. It provides direction to both staff, Council and the Committee of Adjustment when making land use decisions. The Planning division is also responsible for planning policy development, review and implementation, and cultural heritage planning matters.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grants-Provincial	\$ -	\$ -	\$ -	\$ 52,000	\$ 52,000	-%	(1)
Fees	112,337	330,673	95,000	120,000	25,000	26.32%	(2)
Other Revenues	8,025	12,939	10,000	10,000	-	-%	
<b>Total Revenues</b>	<b>120,362</b>	<b>343,612</b>	<b>105,000</b>	<b>182,000</b>	<b>77,000</b>	<b>73.33%</b>	
<b>Expenditures</b>							
Salaries and Benefits	555,761	803,272	642,000	648,468	6,468	1.01%	
Materials and Supplies	12,510	10,723	19,650	21,650	2,000	10.18%	
Contract Services	-	3,836	6,000	6,000	-	-%	
Transfer to Reserve	80,000	80,000	80,000	80,000	-	-%	
<b>Total Expenditures</b>	<b>648,271</b>	<b>897,831</b>	<b>747,650</b>	<b>756,118</b>	<b>8,468</b>	<b>1.13%</b>	
<b>Net Levy Requirements</b>	<b>\$ 527,909</b>	<b>\$ 554,219</b>	<b>\$ 642,650</b>	<b>\$ 574,118</b>	<b>\$ (68,532)</b>	<b>(10.66)%</b>	

Notes:

- (1) OCIF grants to partially fund GIS & Asset Management Coordinator.
- (2) Increased revenue anticipated based on trends and prior year actuals.

# 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Licenses and Permits	\$ 715,031	\$ 549,140	\$ 501,250	\$ 401,250	\$ (100,000)	(19.95)%	(1)
Other Revenues	90,053	105,711	42,810	42,810	-	-%	
Transfer from Reserve	13,403	284,671	120,341	379,021	258,680	214.96%	(2)
<b>Total Revenues</b>	<b>818,487</b>	<b>939,522</b>	<b>664,401</b>	<b>823,081</b>	<b>158,680</b>	<b>23.88%</b>	
<b>Expenditures</b>							
Salaries and Benefits	498,089	753,595	580,420	734,600	154,180	26.56%	(3)
Materials and Supplies	25,901	39,127	36,481	40,981	4,500	12.34%	
Contract Services	60,665	41,089	47,500	47,500	-	-%	
Transfer to Reserve	233,832	105,711	-	-	-	-%	
<b>Total Expenditures</b>	<b>818,487</b>	<b>939,522</b>	<b>664,401</b>	<b>823,081</b>	<b>158,680</b>	<b>23.88%</b>	
<b>Net Levy Requirements</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-%</b>	

Notes:

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

(2) Any surplus or deficit of the Building Department is transferred to/from its reserve.

(3) Salary allocation from other departments are now in the Salary & Benefits line. In prior year, there was a reserve transfer to the finance department for \$184,832.



# 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Grants-Provincial	\$ 17,099	\$ -	\$ 8,000	\$ 8,000	\$ -	-%	
<b>Expenditures</b>							
Salaries and Benefits	13,750	21,557	18,693	14,710	(3,983)	(21.31)%	
Materials and Supplies	185	(15,508)	3,585	5,000	1,415	39.47%	
Contract Services	-	38,965	1,000	1,000	-	-%	
Transfer to Reserve	19,500	19,500	20,000	20,000	-	-%	
<b>Total Expenditures</b>	<b>33,435</b>	<b>64,514</b>	<b>43,278</b>	<b>40,710</b>	<b>(2,568)</b>	<b>(5.93)%</b>	
<b>Net Levy Requirements</b>	<b>\$ 16,336</b>	<b>\$ 64,514</b>	<b>\$ 35,278</b>	<b>\$ 32,710</b>	<b>\$ (2,568)</b>	<b>(7.28)%</b>	



# 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.

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
<b>Revenues</b>							
Arena Revenues	\$ 756,960	\$ 783,260	\$ 811,000	\$ 846,000	\$ 35,000	4.32%	(1)
Multi-Purpose Space Revenues	270,266	297,833	290,000	300,000	10,000	3.45%	(1)
Gymnasium	97,452	108,427	100,000	110,000	10,000	10.00%	(1)
Programming Revenues	200,303	195,213	219,000	219,000	-	-%	
Grant Revenue	116,888	31,812	50,000	50,000	-	-%	
Other Revenues-Miscellaneous	159,516	185,541	159,000	246,500	87,500	55.03%	(1)
Other Revenues-Advertising	31,269	35,212	50,000	40,000	(10,000)	(20.00)%	(2)
<b>Total Revenues (a)</b>	<b>1,632,654</b>	<b>1,637,298</b>	<b>1,679,000</b>	<b>1,811,500</b>	<b>132,500</b>	<b>7.89%</b>	
<b>Expenditures</b>							
Salaries and Benefits	1,758,642	1,979,657	2,387,807	2,523,672	135,865	5.69%	(3)
Professional Development	15,218	15,048	15,000	15,000	-	-%	
Associations/Memberships	3,474	10,570	6,600	6,600	-	-%	
Travel	2,121	8,864	10,000	10,000	-	-%	
Hydro	350,765	368,787	375,000	393,750	18,750	5.00%	(4)
Natural Gas	90,611	100,610	97,335	102,202	4,867	5.00%	(4)
Water	73,438	86,753	90,099	94,604	4,505	5.00%	(4)
Telephone	8,680	8,735	8,900	8,900	-	-%	
Materials and Supplies	218,579	75,813	162,275	219,950	57,675	35.54%	(5)
Furniture and Equipment	11,166	20,143	20,000	20,000	-	-%	
Materials and Supplies-Janitorial	34,431	44,735	40,000	45,000	5,000	12.50%	(5)
Fuel	9,778	10,644	10,000	10,000	-	-%	
Internet	11,509	11,248	13,300	13,300	-	-%	
Insurance	62,476	58,881	68,725	69,000	275	0.40%	
Contract Services	310,114	306,477	309,650	325,350	15,700	5.07%	(6)
Repairs and Maintenance	18,592	39,906	33,500	38,500	5,000	14.93%	(7)
<b>Total Expenditures before Debt and Other Items (b)</b>	<b>2,979,594</b>	<b>3,146,871</b>	<b>3,648,191</b>	<b>3,895,828</b>	<b>247,637</b>	<b>6.79%</b>	
<b>Net Surplus (Deficit) before Debt and Other Items (c) = (a) - (b)</b>	<b>(1,346,940)</b>	<b>(1,509,573)</b>	<b>(1,969,191)</b>	<b>(2,084,328)</b>	<b>(115,137)</b>	<b>(5.85)%</b>	

## Debt Activity

Town of Pelham



# Meridian Community Centre Consolidated Budget

	2023	2024	2025	2026	Budget Change		
	Actual	Actual	Approved Budget	Approved Budget	Dollar	Percent	Notes
Tax Levy Debenture Interest	(282,024)	(282,024)	(243,089)	(235,084)	8,005	3.29%	
Tax Levy Debenture Principal	(198,227)	(198,227)	(233,933)	(241,811)	(7,878)	(3.37)%	
Development Charge Revenue	630,310	630,188	629,936	629,662	(274)	(0.04)%	
Development Charge Debenture Interest	(377,212)	(368,875)	(351,383)	(332,733)	18,650	5.31%	
Development Charge Debenture Principal	(253,098)	(261,313)	(278,553)	(296,929)	(18,376)	(6.60)%	
<b>Pre-MCC RCW and Facility Net Costs</b>	1,009,302	1,029,488	1,050,078	1,081,580	31,502	3.00%	
<b>Net Debt and Other Items (d)</b>	<b>529,051</b>	<b>549,237</b>	<b>573,056</b>	<b>604,685</b>	<b>31,629</b>	<b>5.52%</b>	
<b>NET SURPLUS (DEFICIT) (e) = (c) + (d)</b>	<b>\$ (817,889)</b>	<b>\$ (960,336)</b>	<b>\$ (1,396,135)</b>	<b>\$ (1,479,643)</b>	<b>\$ (83,508)</b>	<b>(5.98)%</b>	



# Meridian Community Centre Consolidated Budget

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Notes:

- (1) Increased fees for rentals, skating, programming, beverage and concession sales are anticipated in 2026.
- (2) Decrease in advertising revenue based on trending.
- (3) Salary Grid movement, COLA, and increase in part-time staff due to increase in activity.
- (4) Increase based on consumption trend and increase in rates.
- (5) Increase due to increased demand for recreation services. includes materials and supplies for the concession stand which is fully offset by additional concession sales.
- (6) Increase due to increased demand for recreation services as well as increased costs.
- (7) Increased cost of repairs and maintenance based on prior year actuals.