

## **Pelham Audit Committee Meeting Agenda**

**PAC-01-2020**

**March 5, 2020**

**4:00 pm**

**Town of Pelham Municipal Office - Council Chambers**

**20 Pelham Town Square, Fonthill**

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	<b>Pages</b>
1. Call to Order and Declaration of Quorum	
2. Approval of Agenda	
3. Declaration of Pecuniary Interest and General Nature	
4. Approval of Minutes	3 - 6
December 12, 2019	
5. Business Arising From Minutes	
6. New Business	
7. Audit	
8. Operating Financial Report	7 - 10
9. MCC Operating Financial Report	11 - 16
10. Transit Operating Financial Report	17 - 17
11. Capital Report	

**12. Reserves**

**13. Financial Risks**

**14. Unfinished Business**

**14.1 Goals and Priorities**

**18 - 21**

Facilitated by Bea Clark

**15. Next Meeting**

May 7, 2020

**16. Adjournment**

## **PELHAM AUDIT COMMITTEE MINUTES**

**Meeting #:** PAC-06/2019  
**Date:** Thursday, December 12 , 2019  
**Location:** Town of Pelham Municipal Office – Miclette Room  
20 Pelham Town Square, Fonthill

**Members Present:** John Wink, Chair  
Marianne Stewart  
Ron Kore (joined meeting at 5:12 pm)  
Bill Crumm  
Michael Cottenden

**Staff Present:** Teresa Quinlin  
Charlotte Tunikaitis  
Holly Willford

**Other:** None

### **1. Call to Order and Declaration of Quorum**

Noting that a quorum was present, the Chair Wink called the meeting to order at approximately 4:03 p.m.

### **2. Approval of Agenda**

The Committee agreed by consensus that Item No. 14 (Development of Committee's Goals and Priorities) be moved on the agenda to be considered after Item No. 4 Approval of the Minutes.

**Moved By** Michael Cottenden  
**Seconded By** Bill Crumm

**THAT the agenda for the December 12th, 2019 regular meeting of the Pelham Audit Committee be adopted, as amended.**

**Carried**

**3. Declaration of Pecuniary Interest and General Nature**

None.

**4. Approval of Minutes**

**Moved By** Michael Cottenden

**Seconded By** Bill Crumm

**THAT the minutes of the October 16th, 2019 and draft revised Terms of Reference and the minutes of November 20th, 2019, of the Pelham Audit Committee be approved.**

**Carried**

**13. Unfinished Business**

**13.1 Development of Committee's Goals and Priorities**

Bea Clark facilitated individual and group excises to help provide clarity as to the Committee's desired goals and priorities for the term. Ms. Clark gathered the information given and will present the Committee with proposed Goals and Priorities at a future meeting.

By consensus, the Committee determined 'Financial Risks' shall become a standard agenda item at future meetings.

**Moved By** Michael Cottenden

**Seconded By** Bill Crumm

**THAT Bea Clark be directed to draft the Committees goals and priorities for review and approval by the Committee at a future meeting.**

**Carried**

**5. Business Arising From Minutes**

None.

**6. Audit**

None.

**7. Operating Financial Report**

Councillor Kore joined the Committee Meeting at 5:12 pm.

The Committee reviewed the Operating Financial Report dated October 31<sup>st</sup>, 2019.

**8. MCC Operating Financial Report**

The Committee reviewed the Meridian Community Centre (“MCC”) Financial Report dated October 31<sup>st</sup>, 2019.

The Committee discussed the layout of the report and discussed the appendix, which provides statistics regarding room rentals at the MCC, in particular hours vs. days. The Committee expressed they may wish to see this in a different format or layout.

**9. Transit Operating Financial Report**

The Committee reviewed the Transit Operating Financial Report dated October 31<sup>st</sup>, 2019.

Teresa Quinlin, Treasurer and Director of Corporate Services indicated the Town has not yet received the provincial grant however expect the money to be received shortly.

**10. Capital Report**

None.

**11. Reserves**

None.

**12. New Business**

**12.1 Financial Indicators from MMAH**

The Committee reviewed the Financial Indicators from MMAH.

**12. New Business**

**14. Next Meeting**

**Moved By** Michael Cottenden

**Seconded By** Marianne Stewart

**That the Committee approve the following date for future 2020 meetings:**

- **Thursday March 5<sup>th</sup>, 2020 at 4:00pm**
- **Thursday May 7<sup>th</sup>, 2020 at 4:00pm**
- **Wednesday September 9<sup>th</sup>, 2020 at 4:00pm**
- **Wednesday November 25<sup>th</sup>, 2020 at 4:00pm**

**Carried**

**15. Adjournment**

**Moved By** Michael Cottenden

**Seconded By** Bill Crumm

**THAT this Regular Meeting of the Pelham Audit Committee be adjourned.**

**Carried**

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Chair, John Wink

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Deputy Clerk, Holly Willford

# Appendix 1

## Monthly Revenue Report at November 30, 2019 (92% of time lapsed)

	Notes	2019			2018	
		Budget	Actual at Nov 30	Actual as a % of Budget	Budget	Actual at Dec 31
<b>Taxation</b>						
General Tax Levy		\$ 13,674,386	\$ 12,534,844	92 %	\$ 12,530,619	\$ 12,530,627
Payments in Lieu		300,471	275,802	92 %	300,471	299,576
<b>Total Taxation</b>	(1)	13,974,857	12,810,646	92 %	12,831,090	12,830,203
<b>Finance Department</b>						
Penalties and Interest		270,000	240,591	89 %	340,000	268,465
Supplemental Taxation Revenues	(2)	210,000	360,576	172 %	300,000	172,853
Transfer from Building Department		77,938	71,443	92 %	77,938	77,938
Ontario Unconditional Grants	(3)	39,800	40,500	102 %	39,800	39,800
Miscellaneous		15,000	19,507	130 %	10,000	80,029
Investment Income	(4)	10,000	158,771	1,588 %	5,000	52,756
<b>Total Finance Department</b>		622,738	891,388	143 %	772,738	691,841
<b>Clerk's Department</b>						
Committee of Adjustment		50,000	47,178	94 %	50,000	37,829
Miscellaneous		16,750	13,259	79 %	16,750	15,141
<b>Total Clerk's Department</b>		66,750	60,437	91 %	66,750	52,970
<b>Fire and By-law Services</b>						
Fire Department Revenues	(5)	35,450	42,235	119 %	34,700	37,086
By-law and Parking Enforcement	(6)	14,300	22,989	161 %	14,300	22,809
Provincial Offences Act Revenue	(7)	10,000	20,865	209 %	10,000	43,474
<b>Total Fire and By-law Services</b>		59,750	86,089	144 %	59,000	103,369
<b>Public Works</b>						
Facilities and Beautification		676,219	657,393	97 %	530,506	499,763
Aggregate Resource Grant	(8)	25,000	52,831	211 %	25,000	23,147
Transfer from Reserve		425,500	390,042	92 %	-	78,836
Miscellaneous	(9)	80,500	64,254	80 %	18,000	26,902
Fonthill/Hillside Cemeteries		78,500	74,294	95 %	71,600	95,850
<b>Total Public Works</b>		1,285,719	1,238,814	96 %	645,106	724,498
<b>Recreation, Culture and Wellness</b>						
Recreation and Wellness	(10)	347,450	408,742	118 %	225,423	256,881
Special Events and Festivals	(10)	150,150	148,917	99 %	150,250	197,521
Culture and Community Enhancement	(10)	78,500	66,463	85 %	66,000	78,824
Public Transit	(11)	211,953	75,954	36 %	165,000	80,576
<b>Total Recreation, Culture and Wellness</b>		788,053	700,076	89 %	606,673	613,802
<b>Community Planning and Development</b>						
Building Department Revenues		500,500	662,448	132 %	500,500	655,957
Planning Fees		65,340	149,395	229 %	65,340	196,913
Municipal Drainage		-	-	- %	12,000	-
<b>Total Community Planning and Development</b>	(12)	565,840	811,843	143 %	577,840	852,870
<b>Water and Wastewater</b>						
Water Revenues		2,761,884	2,181,572	79 %	2,477,727	2,512,226
Wastewater Revenues		2,014,104	1,604,747	80 %	1,708,694	1,796,919
<b>Total Water and Wastewater</b>	(13)	4,775,988	3,786,319	79 %	4,186,421	4,309,145
<b>GRAND TOTAL</b>		\$ 22,139,695	\$ 20,385,612	92 %	\$ 19,745,618	\$ 20,178,698

## Appendix 1

### Monthly Revenue Report at November 30, 2019 (92% of time lapsed)

#### Explanatory Notes:

- (1) Taxation revenue based on budget, final tax bills were sent out in June.
- (2) Supplemental revenue is collected June through November, and has exceeded budget for 2019.  

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 described in Section 34 of the Assessment Act.
- (3) Budget of \$39,800 pertained to Ontario Municipal Partnership Fund (OMPF). OMPF payments for Q1-Q3 have been received, and new Municipal Modernization grant of \$725,000 has been deferred until it can be applied to expenditures approved by Council. Approximately \$520k has been approved to be applied to capital projects in order to allocate Federal Gas Tax to the Pelham St. project. These grants are considered unconditional because they are not dependent upon a specific project being completed.
- (4) Interest will be allocated to non-discretionary reserves and obligatory reserve funds at year-end.
- (5) \$5,000 Grant received from Enbridge for fire equipment which has been purchased.
- (6) Increased fees for permits and parking fines.
- (7) Q3 POA received in October and has exceeded budget for 2019.
- (8) Aggregate resource grant received in September, and is significantly higher than prior years.
- (9) Additional payment expected for federal grant related to climate change and innovation. The first payment was received in October for approximately the first seven months of the year.
- (10) Most recreation camp and special event activity occurs in Q2 and Q3. New horizons for Seniors grant funding of \$25,000 received subsequent to budget approval and will have related increased expenditures.
- (11) Awaiting first portion of grant related to second bus as well as Region contribution to the link.
- (12) Increased revenue due to growth within the Town. At year-end, any Building Department surplus is transferred to its reserve fund.
- (13) Includes water and wastewater billed for January to October. Consumption tends to be higher in the summer, therefore revenue appears to be lower than budget due to lower consumption than anticipated.



## Appendix 2

### Monthly Expenditure Report at November 30, 2019 (92% of time lapsed)

	Notes	2019			2018	
		Budget	Actual at Nov 30	Actual as a % of Budget	Budget	Actual at Dec 31
<b>Administration Services</b>						
Members of Council		\$ 217,409	\$ 195,021	90 %	\$ 184,643	\$ 189,270
CAO's Office	(1)	257,512	143,250	56 %	269,326	251,004
Human Resources	(2)	86,145	85,525	99 %	201,180	178,811
<b>Total Administration Services</b>		561,066	423,796	76 %	655,149	619,085
<b>Clerk's Department</b>						
Clerk's Department		357,814	331,184	93 %	413,943	414,959
Marketing and Communication		125,975	100,000	79 %	107,761	102,750
Committee of Adjustment	(3)	6,650	2,223	33 %	6,650	3,167
<b>Total Clerk's Department</b>		490,439	433,407	88 %	528,354	520,876
<b>Corporate Services</b>						
Finance Department		809,394	750,207	93 %	844,232	823,910
Shared Administrative Overhead	(4)	845,015	814,875	96 %	620,250	933,824
Shared Information Technology		448,848	415,267	93 %	455,702	431,258
<b>Total Corporate Services</b>		2,103,257	1,980,349	94 %	1,920,184	2,188,992
<b>Fire and By-law Services</b>						
Fire Services	(5)	1,329,511	1,285,485	97 %	1,297,766	1,303,643
By-law and Parking Enforcement		126,146	108,422	86 %	114,791	124,848
Health and Safety	(6)	7,955	8,194	103 %	88,434	26,459
Crossing Guards		42,563	38,250	90 %	41,508	44,482
Animal Control	(8)	36,000	35,850	100 %	39,868	39,868
<b>Total Fire and By-law Services</b>		1,542,175	1,476,201	96 %	1,582,367	1,539,300
<b>Public Works</b>						
General Administration	(8)	1,183,229	971,890	82 %	940,037	898,545
Roadway Maintenance		3,810,707	3,574,420	94 %	3,474,595	3,492,779
Facilities and Beautification	(9)	3,703,562	3,001,675	81 %	2,921,217	2,911,042
Street Lighting	(10)	224,789	166,763	74 %	224,789	175,896
Fonthill and Hillside Cemeteries		128,322	107,893	84 %	127,396	116,583
Niagara Central Airport	(11)	20,844	20,844	100 %	46,566	42,816
<b>Total Public Works</b>		9,071,453	7,843,485	86 %	7,734,600	7,637,661
<b>Recreation, Culture and Wellness</b>						
General Administration		357,669	316,208	88 %	413,502	356,848
Recreation and Wellness	(12)	379,270	372,826	98 %	275,835	306,276
Special Events and Festivals	(12)	270,601	253,129	94 %	257,976	339,723
Culture and Community Enhancement	(12)	158,046	143,789	91 %	167,064	147,714
Public Transit	(13)	442,390	393,119	89 %	218,850	259,054
Libraries		814,218	746,367	92 %	814,218	814,218
<b>Total Recreation, Culture and Wellness</b>		2,422,194	2,225,438	92 %	2,147,445	2,223,833
<b>Community Planning and Development</b>						
Building Department	(14)	500,500	396,976	79 %	500,500	655,956
Planning and Zoning		633,487	561,222	89 %	475,573	469,295
Municipal Drainage		39,136	29,680	76 %	15,025	14,556
<b>Total Community Planning and Development</b>		1,173,123	987,878	84 %	991,098	1,139,807
<b>Water and Wastewater</b>						
Water	(15)	2,761,884	2,242,414	81 %	2,477,727	2,512,226
Wastewater		2,014,104	1,810,407	90 %	1,708,694	1,796,918
<b>Total Water and Wastewater</b>		4,775,988	4,052,821	85 %	4,186,421	4,309,144
<b>GRAND TOTAL</b>		\$ 22,139,695	\$ 19,423,375	88 %	\$ 19,745,618	\$ 20,178,698

## Appendix 2

### Monthly Expenditure Report at November 30, 2019 (92% of time lapsed)

#### Explanatory Notes:

- (1) Budget variance due to organizational changes.
- (2) Increased contracted services required.
- (3) Honorariums are paid at the end of the year.
- (4) WSIB expense is higher than budget and some will be allocated to water, wastewater, and building. Postage fees are higher than budget due to mailout of Haist arena survey. Insurance premiums have been paid in full for the year.
- (5) Volunteer firefighter stipends are paid in November.
- (6) Health and safety interdepartmental transfers will be recorded at year-end to allocate to departments.
- (7) Animal control payments have been made for Q1 to Q4.
- (8) Half year of debenture payments on \$4M issued this year are slightly lower than budget.
- (9) Hydro savings at the MCC due to work of Utility Sustainability Committee.
- (10) Hydro savings on streetlights from increased use of LED lighting.
- (11) Operating contribution to Niagara Central Dorothy Rungeling Airport Commission has been paid.
- (12) Most recreation camp and special event activity occurs in Q2 and Q3.
- (13) Addition of second bus occurred in September.
- (14) WSIB and insurance expenses still to be allocated.
- (15) WSIB and interdepartmental transfers to be recorded at year-end. Reduced costs for meter flushing due to development.

Meridian Community Centre  
Appendix 3  
Actual Results to Budget at November 30, 2019 (92% of time lapsed)

			2019			Actual 2019										
	Notes		Budget	Actual YTD Total	Actual as a % of Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
<b>MCC Revenues</b>																
Arena Revenues			\$ 539,219	\$ 534,785	99 %	\$ 88,496	\$ 78,269	\$ 38,268	\$ 30,031	\$ 15,589	\$ 17,618	\$ 20,680	\$ 33,715	\$ 51,574	\$ 74,496	\$ 86,049
Multi-Purpose Space Revenues			63,000	69,735	111 %	7,271	5,128	6,629	7,283	7,651	4,912	4,265	3,518	7,634	6,957	8,487
Gymnasium Revenues	(1)		61,000	61,751	101 %	1,175	6,628	7,400	5,788	6,687	3,932	5,956	5,102	4,529	5,178	9,376
Programming Revenues	(2)		114,800	133,642	116 %	1,921	-	12,861	(71)	-	-	62,079	55,584	-	382	886
Grants	(3)		42,700	83,476	195 %	3,558	3,558	3,558	3,558	28,307	8,558	3,558	3,558	4,558	10,675	10,030
Other Rev. - Miscellaneous	(4)		55,550	63,190	114 %	12,538	5,623	3,081	6,190	4,353	2,686	4,168	2,155	5,265	7,066	10,065
Other Revenues - Advertising	(5)		30,000	14,137	47 %	-	-	-	7,500	-	-	-	-	6,637	-	-
<b>Total Revenues</b>		(a)	906,269	960,716	106 %	114,959	99,206	71,797	60,279	62,587	37,706	100,706	103,632	80,197	104,754	124,893
<b>MCC Expenditures</b>																
Salaries and Benefits	(6)		1,068,127	962,601	90 %	100,625	74,389	75,620	53,827	66,221	72,230	89,048	168,454	87,801	92,573	81,813
Professional Development			10,900	8,097	74 %	6,752	-	102	-	-	310	-	-	-	519	414
Associations and Memberships			7,000	3,799	54 %	3,013	305	-	-	-	-	50	-	431	-	-
Travel			4,500	2,401	53 %	-	-	-	-	2,401	-	-	-	-	-	-
Hydro	(7)		542,140	287,286	53 %	37,634	36,695	(26,028)	18,015	22,329	22,919	32,468	29,280	38,543	42,859	32,572
Natural Gas	(8)		95,072	47,815	50 %	6,462	7,282	5,699	4,121	2,261	1,868	2,196	3,313	5,425	5,201	3,987
Water	(9)		45,212	29,600	65 %	-	6,237	-	5,305	-	4,451	-	7,336	-	6,271	-
Telephone	(10)		4,200	11,072	264 %	618	618	1,194	1,160	1,189	1,160	880	1,207	871	1,264	911
Office Supplies			6,150	5,502	89 %	89	316	187	168	159	635	677	588	1,255	239	1,189
Materials and Supplies	(11)		48,000	99,207	207 %	9,051	7,694	6,814	1,836	1,868	6,301	11,879	6,826	20,879	18,736	7,323
Furniture and Equipment	(11)		1,000	24,531	2,453 %	-	81	-	9,110	7,305	-	-	-	2,215	3,091	2,729
Materials and Supplies - Janitorial			34,488	17,878	52 %	1,415	1,117	1,177	401	3,186	757	1,710	2,438	1,658	2,078	1,941
Fuel			4,850	4,354	90 %	622	529	431	153	290	138	24	487	460	444	776
Internet			12,000	9,067	76 %	824	824	824	824	824	824	824	824	824	824	827
Insurance	(12)		30,000	43,716	146 %	-	3,597	-	15,303	-	-	-	24,816	-	-	-
Contract Services - Janitorial	(13)		135,968	60,248	44 %	15,205	17,036	15,205	15,205	-	(2,403)	-	-	-	-	-
Contract Services - Other			118,950	116,613	98 %	7,014	5,733	7,296	7,081	15,113	3,981	26,037	15,211	3,753	13,486	11,908
Repairs and Maintenance			11,500	10,387	90 %	-	34	2,410	80	246	1,297	1,332	595	-	1,688	2,705
<b>Total Expenditures before Debt and Other Items</b>		(b)	2,180,057	1,744,174	80 %	189,324	162,487	90,931	132,589	123,392	114,468	167,125	261,375	164,115	189,273	149,095
<b>Net Surplus (Deficit) before Debt and Other Items</b>		(c)= (a) - (b)	(1,273,788)	(783,458)	62 %	(74,365)	(63,281)	(19,134)	(72,310)	(60,805)	(76,762)	(66,419)	(157,743)	(83,918)	(84,519)	(24,202)
<b>MCC Debt Activity</b>																
Tax Levy Debenture Interest	(14)		(288,500)	(144,779)	50 %	-	-	-	-	-	(144,779)	-	-	-	-	-
Tax Levy Debenture Principal	(14)		(191,768)	(95,090)	50 %	-	-	-	-	-	(95,090)	-	-	-	-	-
Development Charge Revenue	(15)		630,310	630,310	100 %	317,023	-	-	-	-	-	313,287	-	-	-	-
Development Charge Debenture Interest	(15)		(377,212)	(377,212)	100 %	(191,485)	-	-	-	-	-	(185,727)	-	-	-	-
Development Charge Debenture Principal	(15)		(253,098)	(253,098)	100 %	(125,538)	-	-	-	-	-	(127,560)	-	-	-	-
<b>Pre-MCC RCW and Facility Net Costs</b>			893,531	819,071	92 %	74,461	74,461	74,461	74,461	74,461	74,461	74,461	74,461	74,461	74,461	74,461
<b>One-Time Transfer from MCC Reserve</b>			425,500	390,042	92 %	35,458	35,458	35,458	35,458	35,458	35,458	35,458	35,458	35,458	35,458	35,462
<b>Net Debt and Other Items</b>		(d)	838,763	969,244	116 %	109,919	109,919	109,919	109,919	109,919	(129,950)	109,919	109,919	109,919	109,919	109,923
<b>NET SURPLUS (DEFICIT)</b>		(e)= (c) + (d)	\$ (435,025)	\$ 185,786	646 %	\$ 35,554	\$ 46,638	\$ 90,785	\$ 37,609	\$ 49,114	\$(206,712)	\$ 43,500	\$ (47,824)	\$ 26,001	\$ 25,400	\$ 85,721

Meridian Community Centre

Appendix 3

Actual Results to Budget at November 30, 2019 (92% of time lapsed)

Explanatory Notes:

- (1) Revenue for January 2019 has been adjusted to reflect changes made within the recreation software permit system related to bookings held during 2018 but adjusted in 2019. Permits are now being set up monthly to ensure more accuracy in monthly reporting.
- (2) Due to popularity and high demand for camp programs, additional spaces were added resulting in revenue above budget.
- (3) New Horizons for Seniors Program Grant monies received for approximately \$25,000 subsequent to budget approval. Niagara Community Foundation grant of \$5,000 received above budget, and additional Senior Active Living Centre special funding of \$10,000 received. All grants have related expenditures.
- (4) Miscellaneous revenue includes cost recoveries, equipment rentals, event revenue, donations, concession sales, and other items that are individually too small to classify separately. Revenue above budget relates primarily to concession sales.
- (5) Advertising payment received in December. Total anticipated advertising revenue will be slightly below budget for 2019.
- (6) There were three pay periods in August, and more camp staff are employed in the summer.
- (7) A credit of \$66,858 was received for the period of November 22, 2017 to March 25, 2019. A lower rate is now being charged. There should be approximately \$200,000 savings on this budget line for 2019.
- (8) Natural gas usage is higher in the fall and winter months. Savings compared to budget result from mild winter weather and decreased use of dehumidifiers.
- (9) Water is billed bi-monthly.
- (10) Telephone costs for the MCC are coming in above budget and are now estimated at \$15,000 for the year, due to dedicated analog lines required for the elevators as well as handheld devices for staff which were budgeted in facilities - general. Budget savings are expected in general facilities expense to offset.
- (11) Costs incurred for puck boards, equipment hooks and cable covers. Purchase of floor equipment, including floor scrubbers. Savings in Contract-Services-Janitorial expected to offset the cost. Increased cost of materials in September due to supplies purchased with New Horizons for Seniors grant funding, which was received subsequent to 2019 budget approval, as well as pads and netting for the goals.
- (12) Insurance exceeding budget based on rates renewed in July 2019. 2020 budget will be adjusted to reflect higher premiums.
- (13) Expenses for Contracted Services-Janitorial ended on April 30, 2019. Staff have taken on the janitorial duties.
- (14) Tax levy debenture payments for the MCC occur in June and December.
- (15) Development charge debenture payments for the MCC occur in January and July.

## Meridian Community Centre - Revenue by Major Customer &amp; Activity

## Appendix 3

For the month ended November 30, 2019 (92% of time lapsed)

	Hours	Amount
<b>Arena Revenues</b>		
Pelham Minor Hockey Association (PMHA)	298.5	\$ 41,334
Niagara Centre Skating Club (NCSC)	76.5	11,779
Pelham Junior Hockey Club	31.0	4,616
Southern Tier Admirals AAA Hockey	38.5	6,287
Public Ice	83.0	15,412
School Ice	15.5	1,198
Recreation & Wellness Programming	95.0	5,423
<b>Arena Revenues Subtotal</b>	<b>638.0</b>	<b>86,049</b>
<b>Multi-Purpose Space Revenues</b>		
Room Rentals	59.0	4,716
Recreation Programming	46.0	3,771
<b>Multi-Purpose Space Revenues Subtotal</b>	<b>105.0</b>	<b>8,487</b>
<b>Gymnasium Revenues</b>		
Pelham Panthers Basketball	355.0	6,916
Other	64.0	2,460
<b>Gymnasium Revenues Subtotal</b>	<b>419.0</b>	<b>9,376</b>
<b>Camp and Multi-Space Program Revenue</b>		
Camp Revenues	-	448
55+ Memberships	-	438
<b>Camp and Multi-Space Program Revenue Subtotal</b>	<b>-</b>	<b>886</b>
<b>Grants</b>	<b>-</b>	<b>10,030</b>
<b>Other Revenues</b>		
Miscellaneous	-	10,065
<b>TOTAL REVENUES</b>	<b>1,162.0</b>	<b>\$ 124,893</b>

<b>Town of Pelham</b> <b>Meridian Community Centre Facility Usage Statistics Internal Activities</b> For the month ended November 30, 2019			
<b>Facility Name</b>	<b>Description</b>	<b>Days Reserved</b>	<b>Hours Reserved</b>
195- Main Level Meeting Room	Meeting Room	7	24
211 and 212-Kinsmen Community Room	Full Room	9	39
211-Kinsmen Community Room	1/2Room	3	7
212-Kinsmen Community Room	1/2 Room	4	9
228 and 229-Dr Gary & Mall Accursi Rm.	Full Room	4	23
228-Dr Gary & Mall Accursi Community RmA	1/2 Room	9	46
229-Dr Gary & Mall Accursi Community RmB	1/2 Room	18	55
230-Dr & Mrs Accursi Special Function Rm	Special function room (add on)	10	19
Duliban Insurance Arena	Arena	20	47
Accipiter Arena	Arena	16	49
218-Dr Gary & Mall Accursi Rm Kitchen	Kitchen (add on)	1	6
MCC Lucchetta Gymnasium 1 - Full Gym	Full Gym	19	86
MCC Lucchetta Gymnasium 2 - Full Gym	Full Gym	19	87
MCC Lucchetta Gymnasium 2 - No.2A	1/4 Gym		
<b>Total</b>		<b>139</b>	<b>497</b>
*Internal Activities revenue comes from programming.			

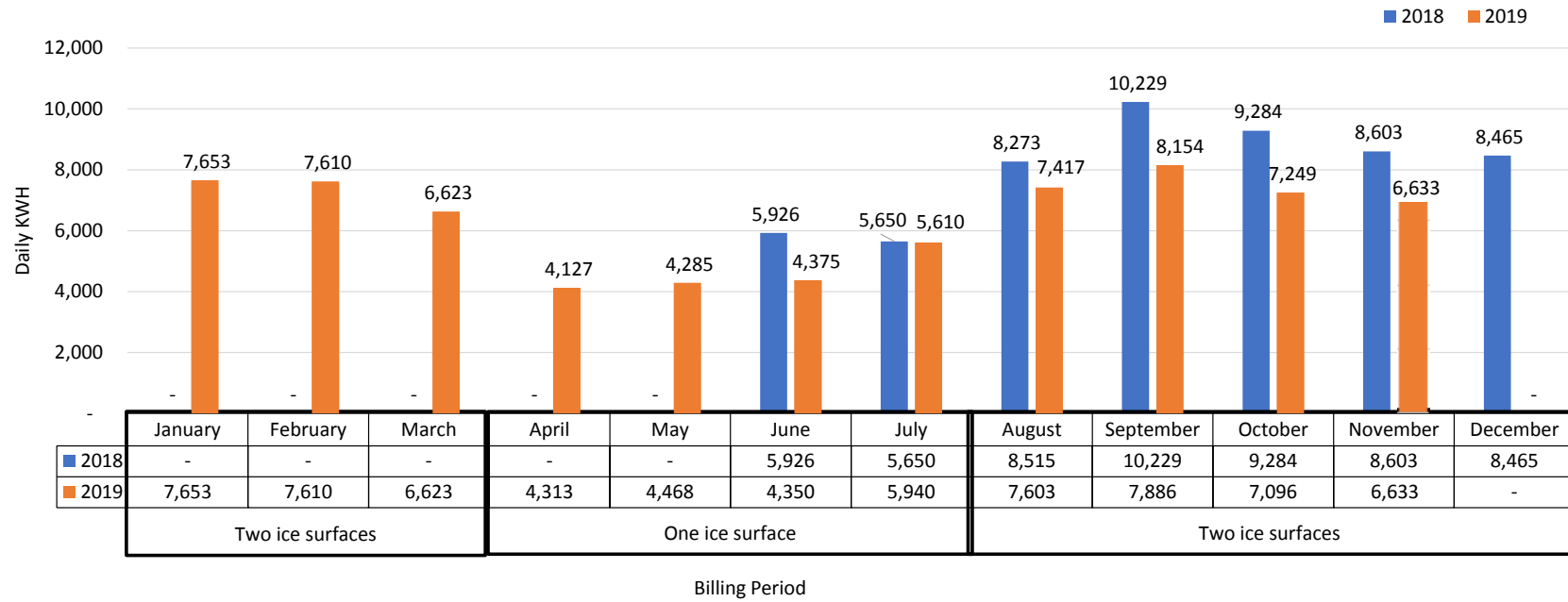
**Town of Pelham****Meridian Community Centre Facility Usage Statistics External Activities**

For the month ended November 30, 2019

<b>Facility Name</b>	<b>Description</b>	<b>Days Reserved</b>	<b>Hours Reserved</b>
195- Main Level Meeting Room	Meeting Room	10	35
211 and 212-Kinsmen Community Room	Full Room	10	66
211-Kinsmen Community Room	1/2 Room	4	5
212-Kinsmen Community Room	1/2 Room	1	1
218-Dr Gary & Mall Accursi Rm Kitchen	Kitchen (add on)	4	40
228 and 229-Dr Gary & Mall Accursi Rm.	Full Room	4	42
228-Dr Gary & Mall Accursi Community RmA	1/2 Room	6	26
229-Dr Gary & Mall Accursi Community RmB	1/2 Room	2	3
Accipiter Arena	Arena	30	276
Duliban Insurance Arena	Arena	29	267
MCC Lucchetta Gymnasium #1 - No. 1	Arena	3	3
MCC Lucchetta Gymnasium 1 - Full Gym	1/4 Gym	27	195
MCC Lucchetta Gymnasium 1 - No.1A	Full Gym	17	33
MCC Lucchetta Gymnasium 2 - Full Gym	1/4 Gym	26	179
MCC Lucchetta Gymnasium 2 - No.2	1/4 Gym	5	9
MCC Lucchetta Gymnasium 2 - No.2A	1/4 Gym	1	1
<b>Total</b>		<b>179</b>	<b>1,181</b>

\*External Activities revenue comes from room and gym

## Meridian Community Centre Hydro Usage





	Notes	2019			Actual 2019										
		Budget	Actual YTD Total	Actual as a % of Budget	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov
<b>Revenues</b>															
Grants - Provincial	(1)	\$ 121,953	\$ 51,334	42 %	\$ -	\$ -	\$ 38,501	\$ -	\$ 12,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Grants - Other	(2)	62,500	-	- %	-	-	-	-	-	-	-	-	-	-	-
Other Revenues	(3)	20,000	15,620	78 %	7,866	342	638	1,087	810	655	1,040	1,111	755	569	747
Sponsorships	(4)	7,500	9,000	120 %	5,250	3,000	250	-	-	-	250	-	250	-	-
<b>Total Revenues</b>		211,953	75,954	36 %	13,116	3,342	39,389	1,087	13,643	655	1,290	1,111	1,005	569	747
<b>Expenditures</b>															
Salaries and Benefits		107,196	98,588	92 %	3,627	9,716	8,674	11,503	8,932	9,197	8,666	12,293	8,589	8,648	8,743
Materials and Supplies	(5)	5,570	2,399	43 %	570	-	30	-	94	671	-	575	439	20	-
Contract Services - Bus	(5)	325,124	292,132	90 %	21,397	21,600	20,162	21,238	21,011	19,828	22,400	22,570	37,233	41,490	43,203
Interdepartmental Transfers	(6)	4,500	-	- %	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>		442,390	393,119	89 %	25,594	31,316	28,866	32,741	30,037	29,696	31,066	35,438	46,261	50,158	51,946
<b>NET SURPLUS (DEFICIT)</b>		\$ (230,437)	\$ (317,165)	138 %	\$ (12,478)	\$ (27,974)	\$ 10,523	\$ (31,654)	\$ (16,394)	\$ (29,041)	\$ (29,776)	\$ (34,327)	\$ (45,256)	\$ (49,589)	\$ (51,199)
<b>Ridership 2019</b>			7,314		453	464	594	786	559	783	671	797	609	834	764
<b>Ridership 2018</b>			7,259		437	420	574	544	511	527	538	467	380	600	747

Explanatory Notes:

- (1) The Town has been notified that our most recent provincial gas tax allocation is \$51,334. The remaining approximate \$70,000 relates to the Ministry of Transportation Grant of \$500,000 over 5 years, and is for start-up and operating costs related to the second bus, but has not yet been received.
- (2) Region contribution to link received in December.
- (3) Niagara College and Brock uPass paid in advanced for the first half of the year; Ticket revenues not dispersed evenly through the year because they are sometimes purchased in blocks of tickets.
- (4) Sponsorships are often paid in advanced for the full year of advertising.
- (5) Expenses below budget because the second bus commenced operation in September. The budget was based on the first bus operating for a full year and the second bus operating from approximately September to December.
- (6) Interdepartmental transfers are allocations of costs from other department, such as facilities. These are recorded at year-end based on actual results.

## The Importance of Planning:

1. Set directions and priorities
2. Get everyone on the same page
3. Simplify decision making
4. Drive and ensure alignment
5. Communicate your message consistently
6. Evaluate progress and achieve a sense of accomplishment



"Are we in complete agreement, then?"

*Management Review / December 1998*

## The Context for Planning or Taking Stock!

Progress is being made	There is still more to do
<ul style="list-style-type: none"> <li>• Committee formed</li> <li>• Terms of Reference</li> <li>• Debt and reserve policies reviewed</li> <li>• Additional explanations on reports</li> <li>• Presentation of financial reporting</li> <li>• Financial reporting monthly</li> <li>• Closer eye on MCC finances</li> <li>• Awareness of and action on financial state of TOP</li> <li>• Policy development (debt, reserve)</li> <li>• Establishment of metrics/benchmarks</li> <li>• Learning about our financial position, increased knowledge</li> <li>• Understanding how we got here</li> <li>• Risk management policies</li> </ul>	<ul style="list-style-type: none"> <li>• Risk framework 2x</li> <li>• Cash management and investment policy update</li> <li>• Need to effectively replenish reserves</li> <li>• Improve risk management framework</li> <li>• Multi-year planning</li> <li>• Call to action</li> <li>• Assessing our position</li> <li>• Making recommendations for future security</li> <li>• Terms of Reference passed by Council</li> <li>• Refinement of financial reporting monthly</li> <li>• Provide Council guidance re risk management policies</li> <li>• AMP review</li> <li>• Cash management, investments</li> </ul>

Opportunities	Challenges
<ul style="list-style-type: none"> <li>• Questica budget software implementation</li> <li>• Improved financial reporting</li> <li>• Need to foster growth to increase tax base</li> <li>• Ability to access grants</li> <li>• Municipal consolidation</li> <li>• Looking at how municipal collaborations may impact us</li> <li>• Inform the public</li> <li>• Government initiatives</li> </ul>	<ul style="list-style-type: none"> <li>• High risk financial indicators</li> <li>• Grant uncertainty</li> <li>• Rising interest rate environment can lead to debt financing</li> <li>• Bridge loan not being paid in April; will loan be extended?</li> <li>• Provincial government - uncertainty, future changes</li> <li>• Change in Council</li> <li>• Not knowing how other levels of government might affect us</li> </ul>

## **Pelham Finance and Audit Committee Goals and Priorities 2019 – 2022**

**Provide oversight, advice and guidance to Council and Town staff regarding: the selection of auditors, the annual audited financial statement, financial policies and reporting practices, and risk management considerations.**

The Finance and Audit Committee will review the committee's goals and priorities in November, annually.

### **Goal #1: Provide Oversight of the Audit Function**

1. Select and appoint auditors

Actions:

- Provide input into development of RFP to select auditors, February 2021
- Review responses to RFP, May 2021
- Recommend selection of auditors to Council, June 2021

2. Review audit results and the management letter

Actions:

- Review audit results and the management letter in May, annually
- Provide comments and or recommendations to Council in May, annually

### **Goal #2: Provide Oversight of Financial Reporting**

1. Review financial reports related to operations, capital, assets, reserves and transit

Actions:

- Review financial reports at each PFAC meeting
- Provide guidance to Council and Staff regarding financial controls, as required
- Provide input regarding presentation of financial information to the public to ensure simplicity and clarity, Fall 2020

### **Goal #3: Review Risk Management Considerations**

1. Review identified financial risks

Actions:

- Review identified financial risks at each regular PFAC meeting
- Provide guidance and/or recommendations to Council, as required

2. Review all debentures prior to Council approval

Actions:

- Review all proposed debentures
- Provide guidance and/or recommendations to Council

3. Examine risk management

Actions:

- Define risk and risk management, March 2021
- Determine the committee's role in the oversight of risk management, June 2021

4. Review policies governing risk management

Actions:

- Review existing policies and identify gaps in policy, 2021-2022
- Recommend additional policies, as appropriate, by June 2022