

Town of Pelham
Reserve (Deficit) - Summary
for the year ended December 31, 2020

		Additions								Reductions						
	Opening Balance	Transfers operating	Land proceeds	Dividends / grants	Surplus distribution	Reserve redistributions	Capital donations	Interest	Total	Transfer to				Reserve redistributions	Total	Ending Balance
										Operating	Capital	Debenture	Reserve			
Building Department	1,378,609	97,555			21,974			17,451	136,980	(79,497)	(31,448)				(110,945)	1,404,644
Cemetery	(52,055)	68,700				30,000			98,700	-	(4,055)				(4,055)	42,590
CIP	168,754	85,000							85,000	(10,151)	-				(10,151)	243,603
Elections	20,794	15,149			-	40,000			55,149	-	-				-	75,943
Fire Service	345,880	323,400						3,773	327,173	-	(65,470)				(65,470)	607,582
Fleet	733,041	331,200						7,996	339,196	-	(43,512)				(43,512)	1,028,724
HR Capacity Building	-	339,363							339,363						-	339,363
IT	(94,399)	120,000				54,000			174,000	-	(3,171)				(3,171)	76,430
Land acquisition	(1,323,452)	147,000							147,000	-	-				-	(1,176,452)
Library	139,352	156,110			4,659			1,520	162,289	-	(7,820)				(7,820)	293,821
Meridian Community Centre	215,252	134,600					196,574		331,174	(100,000)	-	(17,041)			(117,041)	429,384
Municipal Building Facilities	(311,314)	374,300				180,000			554,300	-	(86,156)				(86,156)	156,831
Municipal Drainage	(97,669)	58,500				56,000			114,500	-	-				-	16,831
Parks & Recreation	(405,009)	182,600				234,000			416,600	-	44,313				44,313	55,904
Physician Recruitment	23,705	2,000							2,000	-	-				-	25,705
Planning	(34,116)	276,900				20,000			296,900	-	(6,019)				(6,019)	256,765
Roads	1,406,973	2,756,726	69,418			248,000			3,074,144	-	(1,434,222)				(1,434,222)	3,046,896
Volunteer FF Life Insurance	-	12,500							12,500						-	12,500
Water	976,004	436,556			146,069			12,355	594,979	(1,533)	(623,331)		-		(624,864)	946,119
Wastewater	1,042,700	450,962			119,171			13,199	583,332	-	(207,367)				(207,367)	1,418,665
Working Funds	1,001,935	48,500		535,259	95,971				679,730	-	-			(862,000)	(862,000)	819,665
Total	5,134,986	6,417,622	69,418	535,259	387,843	862,000	196,574	56,294	8,525,008	(191,181)	(2,468,258)	(17,041)	-	(862,000)	(3,538,480)	10,121,514

Notes

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Note 1: Total discretionary reserve funds requiring physical segregation of money or liquid assets	\$ 3,560,006
Note 2: Total non-discretionary reserves prohibiting discretion to transfer to/from other reserves	2,364,784
Note 3: Total discretionary reserves	4,196,723
	<u>\$ 10,121,514</u>



TOWN OF PELHAM
Reserve (Deficit) Schedule
General Government

	DISCRETIONARY RESERVES AND RESERVE FUNDS										DEFERRED REVENUE - OBLIGATORY RESERVES					
	Working Funds Reserve	CIP Reserve	Physician Recruitment Reserve	Elections Reserve	Meridian Community Centre Reserve	Information Technology Reserve	Municipal Building/ Facilities Reserve Fund	HR Capacity Building Reserve	Volunteer Firefighters Life Insurance Reserve Fund	Land Acquisition Reserve	Development Charges (A10 for detail)	Ontario Community Infrastructure Fund (OCIF)	Provincial Gas Tax (Transit)	Main Streets Revitalization Fund	Federal Gas Tax	Total
Balance at Dec. 31, 2019	1,001,935	168,754	23,705	20,794	215,252	(94,399)	(311,314)	-	-	(1,323,452)	1,708,046	111,150	-	54,166	871,205	2,445,842
Reserve Additions																
Transfer from operating	48,500	85,000	2,000	15,149	134,600	120,000	374,300	339,363	12,500	147,000						1,278,412
Surplus allocation 2020	95,971															95,971
2019 surplus redistribution from working funds reserve				40,000		54,000	180,000									274,000
MCC capital donations					196,574											196,574
Safe Restart funding carrying forward to 2021	535,259															535,259
Earned revenue											1,874,186					1,874,186
Government transfers												483,112	154,133		519,053	1,156,298
Interest											29,891	1,299	127	284	4,950	36,551
Total Additions	679,730	85,000	2,000	55,149	331,174	174,000	554,300	339,363	12,500	147,000	1,904,077	484,411	154,260	284	524,003	5,447,251
Reserve Reductions																
Transfer to operating	-	(10,151)	-	-	(100,000)	-	-	-	-	-	-	-	(104,133)	-	-	(214,284)
2019 surplus redistribution to other reserves	(862,000)															(862,000)
Transfer to capital	-	-	-	-	-	(3,171)	(86,156)	-	-	-	(426,343)	(329,706)	-	(54,450)	(1,395,208)	(2,295,033)
Transfer to debenture					(17,041)						(1,588,623)					(1,605,664)
Transfer to library											(42,750)					(42,750)
Total Reductions	(862,000)	(10,151)	-	0	(117,041)	(3,171)	(86,156)	-	-	-	(2,057,716)	(329,706)	(104,133)	(54,450)	(1,395,208)	(5,019,731)
Balance at Dec. 31, 2020	819,665	243,603	25,705	75,943	429,384	76,430	156,831	339,363	12,500	(1,176,452)	1,554,407	265,855	50,127	-	-	2,873,361

	DISCRETIONARY RESERVE FUNDS		
	Fire Equipment Reserve Fund	Building Department Rate Stabilization Reserve Fund	Total
Balance at Dec. 31, 2019	345,880	1,378,609	1,724,489
Reserve Additions			
Transfer from operating	323,400	97,555	420,955
Operating surplus		21,974	21,974
Interest	3,773	17,451	21,224
<i>Total Additions</i>	327,173	136,980	464,153
Reserve Reductions			
Transfer to Town for administration		(79,497)	(79,497)
Transfer to capital	(65,470)	(31,448)	(96,918)
<i>Total Reductions</i>	(65,470)	(110,945)	(176,415)
Balance at Dec. 31, 2020	607,582	1,404,644	2,012,226

	DISCRETIONARY RESERVES AND RESERVE FUND		
	Roads Reserve	Fleet Reserve Fund	Total
Balance at Dec. 31, 2019	1,406,973	733,041	2,140,014
Reserve Additions			
Transfer from operating	2,671,385	331,200	3,002,585
Surplus in Winter Control	85,341		85,341
2019 surplus redistribution from working funds reserve	248,000		248,000
Interest		7,996	7,996
Land sale proceeds	69,418		69,418
<i>Total Additions</i>	<i>3,074,144</i>	<i>339,196</i>	<i>3,413,340</i>
Reserve Reductions			
<i>Transfer to Capital</i>	<i>(1,434,222)</i>	<i>(43,512)</i>	<i>(1,477,734)</i>
Balance at Dec. 31, 2020	3,046,895	1,028,724	4,075,620

	DISCRETIONARY RESERVE
	Cemetery Reserve
Balance at Dec. 31, 2019	(52,055)
Reserve Additions	
Transfer from operating	68,700
2019 surplus redistribution from working funds reserve	30,000
<i>Total Additions</i>	98,700
Reserve Reductions	
<i>Transfer to Capital</i>	(4,055)
Balance at Dec. 31, 2020	42,590

	DISCRETIONARY RESERVE FUNDS		DEFERRED REVENUE - OBLIGATORY RESERVE FUND	Total
	Parks and Recreation Reserve Fund	Library Board Reserve Fund	Parkland Dedication (see A9 for capital detail)	
Balance at Dec. 31, 2019	(405,009)	139,352	1,306,374	1,040,717
Reserve Additions				
Transfer from operating	182,600	125,858		308,458
Earned income			419,474	419,474
Interest		1,520	16,537	18,057
2019 surplus redistribution from working funds reserve	234,000			234,000
Operating surplus		4,659		4,659
Niagara Evergreen surplus distribution		30,252		30,252
<i>Total Additions</i>	416,600	162,289	436,011	1,014,900
Reserve Reductions				
<i>Transfer to Capital</i>	44,313	(7,820)	(419,474)	(382,981)
Balance at Dec. 31, 2020	55,904	293,821	1,322,911	1,672,636

	DISCRETIONARY RESERVES		
	Planning Reserve	Municipal Drainage Reserve	Total
Balance at Dec. 31, 2019	(34,116)	(97,669)	(131,785)
Reserve Additions			
Transfer from operating	276,900	58,500	335,400
2019 surplus redistribution from working funds reserve	20,000	56,000	76,000
<i>Total Additions</i>	296,900	114,500	411,400
Reserve Reductions			
<i>Transfer to Capital</i>	(6,019)	-	(6,019)
Balance at Dec. 31, 2020	256,765	16,831	273,596

NON-DISCRETIONARY RESERVES			
	Water	Wastewater	Total
Balance at Dec. 31, 2019	976,004	1,042,700	2,018,704
Reserve Additions			
Transfer from operating	436,556	450,962	887,518
Operating surplus	146,069	119,171	265,239
Interest	12,355	13,199	25,553
<i>Total Additions</i>	594,979	583,332	1,178,311
Reserve Reductions			
Transfer to operating	(1,533)	-	(1,533)
Transfer to capital	(623,331)	(207,367)	(830,698)
<i>Total Reductions</i>	(624,864)	(207,367)	(832,231)
Balance at Dec. 31, 2020	946,119	1,418,665	2,364,784



TOWN OF PELHAM

A9

Reserve Schedule

2020 Parkland Dedication Capital Fund Transfers

Eligible Services

Capital Project and Description	Parkland Dedication Obligatory Reserve Fund	Other Revenue and Funding Sources	Total
Collection of receivable	(419,474)		(419,474)
Total	(419,474)	-	(419,474)

Figure 1
Municipality of Pelham
Annual Treasurer's Statement of Reserve Funds for By-Law #4149(2019), amending By-Law #4023(2018)

Description	Services to which the Development Charge Relates										Total
	Non-Discounted Services					Discounted Services					
	Related to a Highway	Water	Wastewater	Storm Water	Protection ⁴	General Government ⁶	Waste Diversion	Recreation Services ⁵		Library	
								Outdoor	Indoor		
Opening Balance, January 1, 2020	(68,510)	(525,179)	1,344,414	22,129	150,936	(72,974)	-	1,584,965	(671,393)	(56,342)	1,708,046
Plus:											
Development Charge Collections	959,270	113,803	269,472	-	35,869	69,740		174,449	193,733	57,850	1,874,186
Accrued Interest	(1,198)	(9,191)	23,527	387	2,641	(1,277)		27,737	(11,749)	(986)	29,891
Repayment of Monies Borrowed from Fund and Associated Interest ¹											
Sub-Total	958,072	104,612	292,999	387	38,510	68,463	-	202,186	181,984	56,864	1,904,077
Less:											
Amount Transferred to Capital (or Other) Funds ²	711,142	304,948	29,543	-	34,009	69,423		235,713	630,188	42,750	2,057,716
Amounts Refunded											
Amounts Loaned to Other D.C. Service Category for Interim Financing											
Credits ³											
Sub-Total	711,142	304,948	29,543	-	34,009	69,423	-	235,713	630,188	42,750	2,057,716
Closing Balance, December 31, 2020	178,420	(725,515)	1,607,870	22,516	155,437	(73,934)	-	1,551,438	(1,119,597)	(42,228)	1,554,407

¹ Source of funds used to repay the D.C. reserve fund

² See Attachment 1 for details

³ See Attachment 2 for details

⁴ Service category includes: Police Services and Fire Services

⁵ Service category includes: Indoor Recreation Services and Parkland Development Services

⁶ Administration Studies projects may be discounted or non-discounted depending as per the D.C. Background Study.

The Municipality is compliant with s.s. 59.1 (1) of the *Development Charges Act* , whereby charges are not directly or indirectly imposed on development nor has a requirement to construct a service related to development been imposed, except as permitted by the *Development Charges Act* or another Act.

Attachment 1
Municipality of Pelham
Amount Transferred to Capital (or Other) Funds - Capital Fund Transactions

Capital Fund Transactions	Gross Capital Cost	D.C. Recoverable Cost Share					Non-D.C. Recoverable Cost Share				
		D.C. By-Law Period			Post D.C. By-Law Period		Other Reserve/Reserve Fund Draws	Tax Supported Operating Fund Contributions	Rate Supported Operating Fund Contributions	Debt Financing	Grants, Subsidies Other Contributions
		D.C. Reserve Fund Draw	D.C. Debt Financing	Grants, Subsidies Other Contributions	Post-Period Benefit/Capacity Interim Financing	Grants, Subsidies Other Contributions					
General Government											
Sub-Total - General Government	-	-	-	-	-	-	-				
Services Related to a Highway											
RD 18-20 Urbanization of Lookout Street 300507	105,431	105,431	-	-	-	-	-	-	-	-	-
Parks and Recreation											
PRK 03-18 Lookout Park Development 500160	299,827	202,345	-	-	-	-	22,482	-	-	-	75,000
Wastewater											
WST 04-18 Foss Rd Upgrade 700156	4,323	2,594					1,729				
Water											
WTR 02-18 Station St Watermain Replacement 700159	435,212	115,973					319,239				
Library Services											
Library Materials	47,500	42,750	-	-	-	-	-	4,750	-	-	-

Amount Transferred to Capital (or Other) Funds - Operating Fund Transactions

Operating Fund Transactions	Annual Debt Repayment Amount	D.C. Reserve Fund Draw		Post D.C. By-Law Period			Non-D.C. Recoverable Cost Share		
		Principal	Interest	Principal	Interest	Source	Principal	Interest	Source
General Government									
East Fonthill Study Debenture 600108	69,423	60,789	8,634						
Fire Protection									
Fire Station 2 Debenture 200050	34,009	31,477	2,532						
Services Related to a Highway									
Haist St./Pelham Debenture 300098	151,278	142,005	9,273						
Effingham (16-Kilman) Debenture 300007	22,656	20,030	2,626						
Hwy 20 (Station-Rice) Debenture 300046	6,710	5,932	778						
Port Robinson Debenture 300184	63,423	55,535	7,888						
Fenwick Downtown Revitalization Debenture 300243	264,682	232,863	31,819						
Port Robinson Road Reconstruction Debenture 300244	96,962	85,306	11,656						
Sub-Total - Services Related to Highways	605,711	541,671	64,040						
Parks and Recreation									
Skate Park Debenture 500124	33,368	29,218	4,150						
Pelham Community Centre Debenture 300403	630,188	261,313	368,875						
Sub-Total - Parks and Recreation	663,556	290,531	373,025						
Wastewater									
WST - Port Robinson Road Reconstruction Debenture 700137	26,949	23,709	3,240						
Water									
Rice Rd Watermain Debenture 700090	109,388	101,922	7,466						
Hwy 20 Water (Station-Rice) Debenture 700052	54,061	47,795	6,266						
Port Robinson Debenture 700124	25,526	22,351	3,175						
Sub-Total - Water	188,975	172,068	16,907						

Attachment 2
Municipality of Pelham
Statement of Credit Holder Transactions

Credit Holder	Applicable D.C. Reserve Fund	Credit Balance Outstanding Beginning of Year _____	Additional Credits Granted During Year	Credits Used by Holder During Year	Credit Balance Outstanding End of Year _____
Credit Holder A					
Credit Holder B					
Credit Holder C					
Credit Holder D					
Credit Holder E					
Credit Holder F					