

## Appendix 2

### Monthly Expenditure Report at December 31, 2020 (100% of time lapsed)

	Notes	2020			2019	
		Budget	Actual at Dec 31	Actual as a % of Budget	Budget	Actual at Dec 31
<b>Administration Services</b>						
Members of Council	(1)	\$ 218,670	\$ 264,598	121 %	\$ 217,409	\$ 212,385
CAO's Office		277,310	267,172	96 %	257,512	189,147
Human Resources	(2)	86,945	94,482	109 %	86,145	90,451
<b>Total Administration Services</b>		582,925	626,252	107 %	561,066	491,983
<b>Clerk's Department</b>						
Clerk's Department and COA	(4)	356,450	370,816	104 %	364,464	363,036
Marketing and Communication	(4)	130,670	111,730	86 %	125,975	110,505
<b>Total Clerk's Department</b>		487,120	482,546	99 %	490,439	473,541
<b>Corporate Services</b>						
Finance Department	(3)	820,165	1,118,414	136 %	809,394	842,444
Shared Administrative Overhead	(5)	736,043	1,939,928	264 %	845,015	2,061,971
Shared Information Technology	(6)	514,770	660,781	128 %	448,848	437,155
<b>Total Corporate Services</b>		2,070,978	3,719,123	180 %	2,103,257	3,341,570
<b>Fire and By-law Services</b>						
Fire Services	(7)	1,434,772	1,464,608	102 %	1,329,511	1,337,303
By-law and Parking Enforcement		203,928	199,341	98 %	126,146	132,003
Health and Safety		8,120	3,567	44 %	7,955	8,604
Crossing Guards	(8)	48,400	33,769	70 %	42,563	44,810
Animal Control		36,800	36,900	100 %	36,000	35,850
<b>Total Fire and By-law Services</b>		1,732,020	1,738,185	100 %	1,542,175	1,558,570
<b>Public Works</b>						
General Administration	(9)	1,336,942	1,362,705	102 %	1,183,229	1,031,459
Roadway Maintenance		4,191,665	4,169,359	99 %	3,810,707	3,959,218
Non-recreation Facilities and Beautification	(10)	2,272,451	2,284,529	101 %	1,930,024	1,747,889
Street Lighting		199,789	197,667	99 %	224,789	182,683
Fonthill and Hillside Cemeteries	(11)	130,280	169,175	130 %	128,322	118,259
Niagara Central Airport	(12)	27,621	25,327	92 %	20,844	20,844
<b>Total Public Works</b>		8,158,748	8,208,762	101 %	7,297,915	7,060,352
<b>Recreation, Culture and Wellness</b>						
General Administration	(13)	371,007	378,685	102 %	357,669	353,870
Recreation and Wellness	(14)	386,775	330,388	85 %	379,270	392,110
Special Events and Festivals	(14)	271,070	132,057	49 %	270,601	274,260
Culture and Community Enhancement	(14)	157,700	55,049	35 %	158,046	160,575
Public Transit	(15)	526,570	374,990	71 %	442,390	448,203
MCC Facility	(16)	1,631,749	1,734,169	106 %	1,773,538	1,476,835
Libraries		864,218	864,218	100 %	814,218	814,218
<b>Total Recreation, Culture and Wellness</b>		4,209,089	3,869,556	92 %	4,195,732	3,920,071
<b>Community Planning and Development</b>						
Building Department	(17)	600,500	621,697	104 %	500,500	713,260
Planning and Zoning	(18)	727,810	854,737	117 %	633,487	617,087
Municipal Drainage		60,375	77,025	128 %	39,136	32,586
<b>Total Community Planning and Development</b>		1,388,685	1,553,459	112 %	1,173,123	1,362,933
<b>Water and Wastewater</b>						
Water	(20)	2,948,982	3,166,300	107 %	2,761,884	2,576,841
Wastewater	(20)	2,161,293	2,310,080	107 %	2,014,104	1,913,948
<b>Total Water and Wastewater</b>		5,110,275	5,476,380	107 %	4,775,988	4,490,789
<b>GRAND TOTAL</b>		\$ 23,739,840	\$ 25,674,263	108 %	\$ 22,139,695	\$ 22,699,809

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#### Explanatory Notes:

- (1) Increased cost of consulting for the Cannabis Control Committee and other contracted services, partially offset by decreased municipal grants due to facility closures and event cancellations.
- (2) Increased transfers to HR Capacity Building Reserve, which was approved by Council in the year. Total expenditures in Human Resources and Health and Safety combined approximately equal to budget.
- (3) Tax write offs exceeded budget by approximately \$20,000. Supplemental revenues in excess of budget of approximately \$280,000 have been transferred to reserve to offset future growth-related costs.
- (4) The annual fall/winter Life in Pelham Guide was not published, and additional cost savings and efficiencies in Marketing and Communication resulted in an increased transfer to reserve in the Clerk's department.
- (5) Shared expenditures exceed budget by approximately \$1.2M. This is comprised of shared direct COVID-19 costs of \$165,000, increased legal fees of approximately \$140,000 primarily related to cannabis, increased insurance costs of \$120,000 for various matters, and reserve transfers of approximately \$806,000. Reserve transfers relate to \$14,000 to HR capacity building, \$147,000 to land acquisition as per policy, \$535,259 in Safe Restart Phase 2 Funding to Working Funds Reserve to offset 2021 COVID-19 operating pressures, and \$110,000 in general Town surplus due to cost mitigations and savings.
- (6) Increase IT costs required to transition the town to support working from home due to COVID-19
- (7) Savings on volunteer firefighter stipends of approximately \$90,000 have been transferred to the Fire Reserve.
- (8) Savings on crossing guard wages due to school closures.
- (9) Reserve transfers of \$91,000 include \$33,000 to HR Capacity Building as well as \$58,000 to Roads Reserve due to excess Aggregate Resources Trust royalties and interest savings.
- (10) Reserve transfers of \$55,900 for HR Capacity Building and \$18,600 for Parks Facilities.
- (11) Excess cemetery revenues of \$46,000 transferred to Cemetery Reserve.
- (12) Operating contribution to Niagara Central Dorothy Rungeling Airport Commission has been paid. This has been reduced slightly by interest on loans.
- (13) \$29,000 transferred to HR Capacity Building Reserve.
- (14) Most recreation camp and special event activity normally occurs in Q2 and Q3. On May 4, Council determined that all festivals and events outside of the Farmer's Market will be cancelled up to September 30, 2020. There were lost revenues and expense savings as a result. Events were modified and/or held virtually where possible for the remainder of the year and revenues were minimal, but the net cost did not exceed budget.
- (15) Decreased cost due to partnership with Niagara Region for On-Demand transit services.
- (16) Reduced labour costs during temporary facility closure; reserve transfers of \$39,000 to HR Capacity Building and \$134,600 to MCC Reserve due to non-COVID excess revenues. The MCC reserve is being used to collect capital donations and offset debt-servicing costs of the \$3.45M debenture issued in the year.
- (17) Includes transfer to Building Department Reserve for surplus of \$21,974
- (18) Includes reserve transfers of \$2,000 to HR Capacity Building and \$130,000 to Planning Reserve due to growth-related revenues that are needed to offset future costs.
- (19) Includes \$15,500 transferred to Municipal Drainage Reserve due to prior year grants collected.
- (20) Contracted services from the Region for water and wastewater were above budget. Any savings in water and wastewater must be transferred to their respective reserves at year-end. The surplus was \$146,169 for water and \$119,171 for wastewater.