

Town of Pelham  
Reserve (Deficit) - Summary  
for the year ended December 31, 2022

		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	1,724,040	88,779			318,492			30,027	437,298	(187,534)	-				(187,534)	1,973,804
Cemetery	78,190	83,000							83,000	-	(4,028)				(4,028)	157,162
CIP	296,520								-	(12,563)	-				(12,563)	283,957
Elections	98,455	30,000			-				30,000	(114,110)	-				(114,110)	14,345
Fire Service	876,935	426,125						16,198	442,323	(3,125)	(97,701)				(100,826)	1,218,432
Fleet	1,134,797	469,000						20,961	489,961	-	(71,864)				(71,864)	1,552,894
HR Capacity Building	588,910	-							-	(37,645)					(37,645)	551,264
IT	192,279	132,000			-				132,000	-	(219,314)				(219,314)	104,965
Land acquisition	(984,592)	147,000							147,000	-	-				-	(837,592)
Library	392,907	-						7,257	7,257	-	(11,714)				(11,714)	388,450
Meridian Community Centre	630,364	192,949							192,949	-	-	(221,567)			(221,567)	601,747
Municipal Building Facilities	593,277	525,000						10,958	535,958	-	(493,237)				(493,237)	635,999
Municipal Drainage	44,131	19,000							19,000	-	(1,368)				(1,368)	61,763
Parks & Recreation	321,524	570,044						5,939	575,983	-	(835,612)				(835,612)	61,895
Physician Recruitment	27,705								-	-	-				-	27,705
Planning	334,509	72,000							72,000	-	(43,152)				(43,152)	363,357
Roads	3,574,427	2,362,000							2,362,000	(164,370)	(3,302,221)				(3,466,591)	2,469,836
Volunteer FF Life Insurance	25,000	12,500							12,500						-	37,500
Water	1,331,322	533,495						23,187	556,682	(90,981)	(1,296,441)		-		(1,387,423)	500,581
Wastewater	2,115,558	836,794						36,846	873,640	(171,325)	(254,433)				(425,757)	2,563,441
Working Funds	472,101	-			187,406				187,406	(270,038)	-				(270,038)	389,468
Total	13,868,358	6,499,686	-	-	505,898	-		151,373	7,156,957	(1,051,691)	(6,631,085)		-	-	(7,904,344)	13,120,972

Notes

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Note 1: Total discretionary reserve funds requiring physical segregation of money or liquid assets	\$	5,868,973
Note 2: Total non-discretionary reserves prohibiting discretion to transfer to/from other reserves		3,064,022
Note 3: Total discretionary reserves		4,187,976
		<u>\$ 13,120,972</u>
		<u>28,357.00</u>
	Airport	

	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	Volunteer Firefighters Life Insurance	Land Acquisition Reserve	Development Charges (A10 for detail)	Ontario Community Infrastructure Fund (OCIF)	Provincial Gas Tax (Transit)	Federal Gas Tax	Total
Balance at Dec. 31, 2021	472,101	296,520	27,705	98,455	630,364	192,279	593,277	588,910	25,000	(984,592)	3,026,874	-	89,515	572,765	7,072,971
Reserve Additions															
Transfer from operating				30,000	192,949	132,000	525,000		12,500	147,000					1,039,449
Surplus allocation 2022	139,180														139,180
MCC capital donations															-
Earned revenue											3,522,259				3,522,259
Government transfers												984,505	-	542,646	1,527,151
Interest							10,958				52,970	8,302	1,858	11,280	85,369
PWPI dividends															-
Total Additions	139,180	-	-	30,000	192,949	132,000	535,958	-	12,500	147,000	3,575,229	992,807	1,858	553,926	6,313,408
Reserve Reductions															
Transfer to operating	(265,038)			(114,110)				(37,645)			-	(43,500)			(460,294)
CIP grants		(12,563)													(12,563)
Applied to 2020 transit expenses													(30,000)		(30,000)
Transfer to operating	(265,038)	(12,563)	-	(114,110)	-	-	-	(37,645)	-	-	-	(43,500)	(30,000)	-	(502,857)
2019 surplus transfer to other reserves															-
															-
															-
100 170 IT 01-20 Computer Repair/Replace						(48,349)									(48,349)
100 181 IT 02-21 Innovation Technology						(62,583)									(62,583)
100 182 IT 03-21 Barracuda Spam Firewall						(10,679)									(10,679)
100 183 IT 01-22 Annual Equipment PSAB						(48,516)									(48,516)
100 184 IT 02-22 Server Replacement						(4,467)									(4,467)
100 185 IT 03-22 Main Cores Switch						(10,239)									(10,239)
100 250 IT 05-22 Microsoft Office 365						(30,975)									(30,975)
100 251 IT 06-22 iPad Replacement						(3,506)									(3,506)
300 524 FAC 01-22 Concrete & Asphalt							(19,900)								(19,900)
300 476 FAC 02-20 Masonry Repairs							(20,708)								(20,708)
300 477 FAC 03-20 Facility Condition/Access Assessment							(8,059)								(8,059)
300 509 FAC 02-21 Centennial Park Electrical							(8,700)								(8,700)
300 510 FAC 03-21 OPTH Foundation Repair							(22,896)								(22,896)
300 512 FAC 04-21 MSSP Electrical Upgrades							(5,241)								(5,241)
300 516 FAC 05-21 Videocameras for MCC							(47,926)								(47,926)
300 519 FAC 06-21 Energy Efficiency							(10,431)								(10,431)
300 523 FAC 08-21 Fire Station #1 Design							(4,472)							-	(4,472)
300 524 FAC 01-22 Concrete & Asphalt							(5,444)							-	(5,444)
301 091 FAC 06-22 MCC Add power for events							(6,655)							-	(6,655)
301 093 FAC 02-22 Fonthill Library Furnace							(3,791)								(3,791)
301 105 FAC 07-22 Community Event Space							(306,226)								(306,226)
301 173 Library Building							(22,787)								(22,787)
300 608 RD 02-22 Bridge Replacement: Balfour												(463,515)			(463,515)
300 622 RD 09-22 Road Rehabilitation												(485,793)			(485,793)
301 057 RD 13-22 Construction of Road - Effingham														(470,348)	(470,348)
700 353 WTR 06-21 Watermain ext. MSSP splash pad														(332,331)	(332,331)
Transfer to capital - A10											(435,081)				(435,081)
Transfer to capital	-	-	-	-	-	(219,314)	(493,237)	-	-	-	(435,081)	(949,307)	-	(802,679)	(2,899,618)
Transfer to debenture					(221,567)						(1,381,129)				(1,602,696)
Transfer to library											(42,750)				(42,750)
Total Reductions	(265,038)	(12,563)	-	(114,110)	(221,567)	(219,314)	(493,237)	(37,645)	-	-	(1,858,959)	(992,807)	(30,000)	(802,679)	(5,047,921)
Balance at Dec. 31, 2022	346,242	283,957	27,705	14,345	601,747	104,965	635,999	551,264	37,500	(837,592)	4,743,144	-	61,373	324,013	8,338,458

	DISCRETIONARY RESERVE FUNDS		
	Fire Equipment Reserve Fund	Building Department Rate Stabilization Reserve Fund	Total
Balance at Dec. 31, 2021	876,935	1,724,040	2,600,975
<b>Reserve Additions</b>			
Transfer from operating	426,125	88,779	514,904
Operating surplus		318,492	318,492
Interest	16,198	30,027	46,225
<i>Total Additions</i>	442,323	437,298	879,621
<b>Reserve Reductions</b>			
Transfer to Town for administration	(3,125)	(187,534)	(190,659)
200 123 FD 05-21 Replace SCBA Air System	(59,032)		(59,032)
200 141 FD 03-22 Digital Pager Upgrade	(38,669)		(38,669)
Building department vehicle lease			-
Transfer to capital	(97,701)	-	(97,701)
<i>Total Reductions</i>	(100,826)	(187,534)	(288,360)
Balance at Dec. 31, 2022	1,218,432	1,973,804	3,192,236

	DISCRETIONARY RESERVES AND RESERVE FUND		
	Roads Reserve	Fleet Reserve Fund	Total
Balance at Dec. 31, 2021	3,574,427	1,134,797	4,709,225
<b>Reserve Additions</b>			
Transfer from operating	2,362,000	469,000	2,831,000
Surplus in Winter Control (30320)			-
Interest		20,961	20,961
Proceeds on sale of vehicles			-
<i>Total Additions</i>	2,362,000	489,961	2,851,961
<b>Reserve Reductions</b>			
Transfer to Roads Reserve	(164,370)		(164,370)
Transfer to operating	(164,370)	-	(164,370)
300 876 VEH 01-22 Electric Vehicle-build		(450)	(450)
300 885 VEH 03-22 Combined Lease Payments		(32,987)	(32,987)
300 886 VEH 04-22 Seasonal Rental of Summer fleet		(17,170)	(17,170)
300 887 VEH 05-22 Seasonal Rental of Winter fleet		(21,256)	(21,256)
300 467 RD 08-19 Pelham Street Storm and Road Reconstruction	(205)		(205)
300 490 RD 01-20 Bridge Design Program	(25,968)		(25,968)
300 497 RD 08-20 Engineering	(8,967)		(8,967)
300 499 RD 10-20 Road Rehabilitation	(167,403)		(167,403)
300 503 RD 14-20 Station St Storm Pond Construct	(1,860)		(1,860)
300 506 RD 17-20 Rice Road Landscaping	(40,682)		(40,682)
300 585 RD 01-21 Bridge Replacement 16	(2,779)		(2,779)
300 590 RD 04-21 Engineering	(3,816)		(3,816)
300 593 RD 06-21 Road Rehabilitation	(60,928)		(60,928)
300 599 RD 15-22 LED Streetlight Replacement	(239,894)		(239,894)
300 603 RD 12-21 Roadside Ditching Program	(18,332)		(18,332)
300 604 RD 13-21 Road Reconstruction (Pelham St)	(1,221,385)		(1,221,385)
300 605 RD 14-21 Sulphur Springs Rd Rehab 1&2	(205,479)		(205,479)
300 606 RD 01-22 Bridge Design (Cream St)	(9,601)		(9,601)
300 608 RD 02-22 Bridge Replacement	(10,042)		(10,042)
300 612 RD 16-21 Design Pelham St	(158,690)		(158,690)
300 614 RD 03-22 Bridge/ Culvert Appraisal	(8,483)		(8,483)
300 618 RD 04-22 Concrete Repair & Replace	(107,318)		(107,318)
300 617 RD 06-22 Design Quaker: Pelham	(7,128)		(7,128)
300 618 RD 07-22 Engineering	(21,875)		(21,875)
300 620 RD 08-22 Road Base and Surface	(135,005)		(135,005)
300 622 RD 09-22 Road Rehabilitation	(91,039)		(91,039)
300 626 RD 10-22 Stormwater Facility	(1,160)		(1,160)
300 629 RD 11-22 Road Reconstruction	(652,621)		(652,621)
300 637 RD 12-22 Design 22R03 Canboro	(2,312)		(2,312)
301 028 RD 18-21 Design Effingham St	(42,391)		(42,391)
301 057 RD 13-22 Construction of Road	(8,299)		(8,299)
301 186 MCC Temporary Parking Lot	(48,560)		(48,560)
Transfer to capital	(3,302,221)	(71,864)	(3,374,085)
<i>Total Reductions</i>	(3,466,591)	(71,864)	(3,702,825)
Balance at Dec. 31, 2022	2,469,836	1,552,894	3,858,361

	DISCRETIONARY RESERVE
	Cemetery Reserve
Balance at Dec. 31, 2021	78,190
Reserve Additions	
Transfer from operating	83,000
Total Additions	83,000
Reserve Reductions	
Transfer to Town for maintenance	
4000 015 CEM 01-22 Fonthill Cemetery-Trust	(4,028)
Transfer to capital	(4,028)
Total Reductions	(4,028)
Balance at Dec. 31, 2022	157,162

	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, 2021	321,523	392,907	1,335,478	2,049,909
<b>Reserve Additions</b>				
Transfer from operating	570,044	0		570,044
Earned income			393,696	393,696
Interest	5,939	7,257	23,260	36,456
				0
				0
Total Additions	575,983	7,257	416,956	1,000,196
<b>Reserve Reductions</b>				
Repayment of parkland overdedication			(393,696)	(393,696)
				-
				-
500 184 PRK 03-20 River Estates Park Dedication	(279,816)			(279,816)
500 188 PRK 01-21 MSSP Splash Pad	(164,795)			(164,795)
500 198 PRK 07-21 Centennial Park Diamond	(305)			(305)
500 200 PRK 01-22 Update Parks & Recreation	(49,698)			(49,698)
500 201 PRK 02-22 Centennial Park Tennis	(73,743)			(73,743)
500 203 PRK 03-22 Centennial Park Soccer	(305)			(305)
500 204 PRK 04-22 Centennial Park Fencing	(5,088)			(5,088)
500 206 PRK 05-22 General Park Furniture	(2,362)			(2,362)
500 214 PRK 06-22 Cenotaphs - Maintenace	(5,409)			(5,409)
500 242 PRK 08-21 Centennial Park Splash pad	(232,041)			(232,041)
500 298 PRK 08-22 Centennial Park Diamond	(20,301)			(20,301)
500 299 PRK 09-22 Centennial Park Batting	(1,749)			(1,749)
500 280 LIB 01-22 Computer Services Development		(6,370)		
500 278 LIB 01-21 Computer Services Development		(5,344)		
				-
Transfer to capital	(835,612)	(11,714)	(393,696)	(1,241,023)
Total Reductions	(835,612)	(11,714)	(393,696)	(1,241,023)
Balance at Dec. 31, 2022	61,894	388,450	1,358,738	1,809,083

	DISCRETIONARY RESERVES		
	Planning Reserve	Municipal Drainage Reserve	Total
Balance at Dec. 31, 2021	334,509	44,131	378,640
Reserve Additions			
Transfer from operating	72,000	19,000	91,000
Total Additions	72,000	19,000	91,000
Reserve Reductions			
	(8,800)		(8,800)
	(19,553)		
	(7,472)		
	(7,327)		
600 121 DRN 02-20 Update Schedule Big Creek		(1,368)	
Total Reductions	(43,152)	(1,368)	(44,520)
Balance at Dec. 31, 2022	363,357	61,763	425,120

NON-DISCRETIONARY RESERVES			
	Water	Wastewater	Total
Balance at Dec. 31, 2021	1,331,322	2,115,558	3,431,881
Reserve Additions			
Transfer from operating	533,495	836,794	1,370,289
2022 operating surplus			0
Interest	23,187	36,846	60,033
CSO Grants Receivable - Church St Upgrade WST 05-20			0
Total Additions	556,682	873,640	1,430,322
Reserve Reductions			
2022 operating deficit	(90,981)	(171,325)	(262,306)
Transfer to operating	(90,981)	(171,325)	(262,306)
Water			
300 497 RD 08-20 Engineering	(117)		(117)
700 274 WTR 01-21 Water System Repair	(3,809)		(3,809)
700 276 WTR 03-21 Claire Ave Watermain Replacement	(5,218)		(5,218)
700 277 WTR 04-21 Station St Watermain	(10,787)		
700 281 WTR 01-22 Pelham St Watermain	(1,244,955)		
700 284 WTR 02-22 Water system repair	(7,139)		
700 353 WTR 06-21 Watermain Ext - Splash	(5,853)		
700 354 WTR 03-22 Design: Canboro-Haist	(18,564)		
Wastewater			
600 146 DRN01-22 Drainage Study		(48,214)	(48,214)
700 162 WST 01-19 Design Church St upgrade		(9,995)	(9,995)
700 170 WST 01-20 Sanitary Study - Planning		(10,736)	(10,736)
700 179 WST 02-21 Sanitary Sewer Inspection, CCTV		(91)	(91)
700 180 WST 03-21 Sanitary Study Planning		(78,623)	(78,623)
700 182 WST 01-22 Church St Upgrade		(8,946)	(8,946)
700 186 WST 02-22 Sanitary Study Planning		(10,176)	(10,176)
700 189 WST 03-22 Sanitary Sewer inspection		(24,663)	(24,663)
700 192 WST 04-22 Sanitary Sewer Capital		(31,337)	(31,337)
700 276 WTR 03-21 Clare Ave Watermain		(10,787)	(10,787)
700 374 WST 05-22 confined Space Entry		(20,866)	(20,866)
Transfer to capital	(1,296,441)	(254,433)	(263,577)
Total Reductions	(1,387,423)	(425,757)	(525,883)
Balance at Dec. 31, 2022	500,582	2,563,441	4,336,320





**TOWN OF PELHAM**

**Reserve Schedule**

**2022 Parkland Dedication Capital Fund Transfers**

**Eligible Services**

**A9**

Capital Project and Description	Parkland Dedication Obligatory Reserve Fund	Other Revenue and Funding Sources	Total
Collection of receivable	393,696		393,696
<b>Total</b>	<b>393,696</b>	<b>-</b>	<b>393,696</b>