

Town of Pelham  
Reserve (Deficit) - Summary  
for the year ended December 31, 2023

		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	1,973,804	143,779						90,053	233,832	(198,235)	-				(198,235)	2,009,400
Cemetery	157,162	100,653							100,653	-	(7,123)				(7,123)	250,692
CIP	283,957	-							-	(13,390)	-				(13,390)	270,566
Elections	14,345	45,000			-				45,000	(3,822)	-				(3,822)	55,523
Fire Service	1,218,432	473,400						58,809	532,209	-	(784,977)				(784,977)	965,664
Fleet	1,552,894	600,560						74,952	675,512	-	(642,935)				(642,935)	1,585,471
HR Capacity Building	551,264	-				-			-	(7,329)	-				(7,329)	543,935
IT	104,965	297,203							297,203	-	(390,039)				(390,039)	12,129
Land acquisition	(837,592)	300,296							300,296	-	-				-	(537,296)
Library	388,450	-			55,029			18,749	73,778	(462,228)	-				(462,228)	-
Meridian Community Centre	601,747	-							-	(208,407)	-	-			(208,407)	393,340
Municipal Building Facilities	635,999	564,121			120,000			30,697	714,818	-	(1,287,046)				(1,287,046)	63,771
Municipal Drainage	61,763	19,500							19,500	(1,690)	(7,713)				(9,403)	71,859
Parks & Recreation	61,894	205,562						2,987	208,549	-	(114,199)				(114,199)	156,244
Physician Recruitment	27,705					-			-	-	-				-	27,705
Planning	363,357	80,000							80,000	-	(171,785)				(171,785)	271,572
Roads	2,469,836	2,653,049							2,653,049		(3,812,668)				(3,812,668)	1,310,218
Volunteer FF Life Insurance	37,500	12,500							12,500	-	-				-	50,000
Water	500,581	909,018						22,838	931,856	(34,489)	(1,570,597)		-		(1,605,086)	(172,648)
Wastewater	2,563,441	343,128			52,153			116,954	512,235	-	(1,126,975)				(1,126,975)	1,948,702
Invasive Species Management	-	120,000							120,000						-	120,000
Working Funds	389,468	92,990			47,950				140,940	(215,029)	(2,290)		-		(217,318)	313,090
Total	13,120,972	6,960,759	-	-	275,132	-		416,040	7,651,931	(1,144,619)	(9,918,346)		-	-	(11,062,966)	9,709,937

Note 1: Total discretionary reserve funds requiring physical segregation of money or liquid assets	4,830,551.69
Note 2: Total non-discretionary reserves prohibiting discretion to transfer to/from other reserves	1,776,053.35
Note 3: Total discretionary reserves	3,103,331.91
Town's Reserves	<u>\$ 9,709,937</u>
Library	\$ 251,035
Airport	25,357
As per F/S Note 9	<u>\$ 9,986,329</u>