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OVERVIEW

The Town of Pelham Operating Budget is created to respond to the needs of the Community. The 2014 Budget has been prepared to ensure that each departmental request responds to the Strategic direction of the Town identified in the 2011 Strategic Plan.

The 2014 Operating Budget process began in October of 2013 and included a public open house where residents were invited to provide input into the budget process. In addition, departments have worked diligently to ensure that the 2014 proposed increase is minimized while keeping exceptional customer service levels within the community.

At the 2014 pre-budget meeting staff presented an increase projection of 1.63% resulting from expenditure increases that were previously approved by Council or dictated by third party organizations beyond the control of the Town staff and Council. Examples of the latter include Omers pension contributions and Revenue Canada increases to Canada pension plan contributions and employment insurance contributions.

To ensure that the projected increase of 1.63% was not exceeded, staff were required to maintain or reduce their core operating expenditures or offset any increase in expenditures by attainable revenue increases.

Since the pre-budget meeting in November, expenditures within each department were reviewed extensively and where possible reductions were made while ensuring that current service levels were maintained. In addition, reductions in one department assisted in offsetting previously approved expenditures in another department.

The final product of the departmental expenditure review resulted in a decrease from the original projection of 1.63% down to 1.49% for 2014. This is a net decrease of .14% from the pre-budget proposed increase. This reduces the overall tax increase for the average residential assessed property by \$1.80 from a projected \$21.80 annual increase to \$20.00.

2014 OPERATING BUDGET INCREASE

Town staff were directed to review all expenditure requests for 2014 and where feasible reduce the expenditure request or maintain at 2013 levels. This would allow the 2014 Operating Budget to absorb expenditures impacting the Town that were uncontrolled. Increases that impacted the 2014 Budget are shown in Table 2 and were minimized by staffs commitment to ensure that the 2014 Tax levy increase is affordable for Town residents. The result is an overall increase in 2014 of 1.49%.

The 2014 net expenditure increase over 2013 is \$141,563 resulting from an increase in expenditures of \$332,457 and an overall increase in operating revenues of \$90,303. This net increase of \$242,155 is reduced annually by any growth that occurred within the tax year. In 2012 the Town's growth was 1.06% or an increase in tax revenues of \$100,592. Thus, the net overall increase is \$14,563 representing a 1.49% increase over 2013.

Table 1 below shows the net operating budget increase for 2014 after growth.

2014 OPERATING BUDGET NET INCREASE				
	2014 BUDGET	2013 BUDGET	INCREASE (DECREASE) FROM 2013 BUDGET	INCREASE (DECREASE) FROM 2013 BUDGET
	\$	\$	\$	%
Total Expenditures	12,060,584	11,728,127	332,457	2.83
Total Revenues	2,311,503	2,221,200	90,303	4.07
	9,749,082	9,506,927	242,155	2.55%
Assessment Growth			100,592	1.06%
Net 2014 Operating Budget Increase			141,563	1.49%

**Includes PIL Revenues

Growth in year is the result of assessments that are added to the tax base after the original tax roll has been delivered to the Town. This is the result of new construction, additions to property, or corrections to the assessment roll. The 2014 Growth Calculation is provided in section 8, page 8.1.

The increase of \$141,563 identified in Table 1 is the result of expenditure increases and/or revenue increases. The majority of expenditure increases that are proposed in the 2014 budget are increases due to previously approved operating budget items and that are a result of third party increases outside the control of Town staff.

Table 2 on below summarizes the increases presented in the 2014 budget.

**TABLE 2
SUMMARY OF 2014 INCREASES AS PRESENTED IN BUDGET**

Employee Salary COLA/grid movement increase	\$ 77,618
Employee Benefits (Employer portion)	\$ 15,225
General Labourer position	\$ 48,816
Legal Fee increase to better reflect actual cost	\$ 53,000
Winter Control anticipated requirements	\$ 23,360
Streetlighting pole replacement requirements	\$ 13,781
Welland Hospital Foundation contribution	\$ 20,000
Long term debt obligation increase	\$ 24,918
Youth Programs and Swim Program increases*	\$ 19,069
Software license Requirements	\$ 31,670
Summerfest	\$ 5,000
Total 2014 Proposed Increase**	\$ 332,457
Less:	
Increase in Revenues	\$ (90,303)
Increase in Growth	\$ (100,592)
Net 2014 Operating Budget Increase	\$ 141,563

*Increase offset by revenues

**The total proposed increase is net of economies found within the operating budget by staff to provide for uncontrollable expenditure increases.

2014 TAX LEVY INCREASE

As illustrated the operating budget increase is \$141,563. To calculate the increase on the average residential assessment the average residential assessment for 2014 must be determined. Assessment increases and decreases occur within the year and as result the 2014 average residential property assessed value increased by 2.21% to \$298,000.

**TABLE 3
2014 TAX LEVY INCREASE (AFTER GROWTH)**

	2013	2014	Increase	% Increase
Average Residential Assessment	\$ 291,556	\$ 298,000	\$ 6,444	2.21%
Tax Rates	0.0045800482	0.0045481124	(0.0000319)	-0.70%
Average Tax Levy	1,335.34	1,355.34	20.00	1.50%
Cost per day to average tax levy	\$ 3.66	\$ 3.71	\$ 0.05	1.50%
Annual increase to average ratepayer			\$ 20.00	

Table 3 above illustrates that after growth is taken into consideration, the overall annual increase to the residential ratepayers for the Town of Pelham share of tax levy is 1.50% or \$20.00.

Schedule of Operating Revenues

	2014 Approved Budget	2013 Approved Budget	Increase/ (Decrease)	Increase/ (Decrease)
	\$	\$	\$	%
GRANTS				
Ont Municipal Partnership Fund	13,264	15,300	(2,036)	-13.3%
FINANCE DEPARTMENT				
Penalties and interest	310,000	300,000	10,000	3.3%
Investment income	50,000	50,000	-	0.0%
Supplemental Revenues	75,000	75,000	-	0.0%
Miscellaneous	20,000	17,500	2,500	14.3%
TOTAL FINANCE DEPARTMENT	455,000	442,500	12,500	2.8%
CLERKS DEPARTMENT				
Miscellaneous	7,350	9,300	(1,950)	-21.0%
PROTECTION SERVICES				
Fire Department Revenues	33,000	29,000	4,000	13.8%
Building Department Revenues	394,578	320,487	74,091	23.1%
POA Revenue	45,000	50,000	(5,000)	-10.0%
By-law and Parking Enforcement	3,000	33,000	(30,000)	-90.9%
TOTAL PROTECTION SERVICES	475,578	432,487	43,091	10.0%
TRANSPORTATION SERVICES				
Aggregate Resource Grant	30,000	30,000	-	0.0%
Transfer from Reserve	120,000	120,000	-	0.0%
Miscellaneous	25,000	20,000	5,000	25.0%
TOTAL TRANSPORTATION SERVICES	175,000	170,000	5,000	2.9%
HEALTH SERVICES				
Cemeteries	103,500	97,900	5,600	5.7%
RECREATION AND CULTURAL SERVICES				
Community Services	121,400	142,400	(21,000)	-14.7%
Arena	333,350	342,500	(9,150)	-2.7%
Parks	43,400	44,500	(1,100)	-2.5%
Recreation and Cultural Services	163,585	145,525	18,060	12.4%
TOTAL RECREATION & CULTURAL SERVICES	661,735	674,925	(13,190)	-2.0%
PLANNING AND DEVELOPMENT				
Committee of Adjustment	26,700	30,000	(3,300)	-11.0%
Planning Fees	95,000	52,500	42,500	81.0%
Other (Municipal Drains, Weed Control, Tile)	16,267	16,267	-	0.0%
TOTAL PLANNING AND DEVELOPMENT	137,967	98,767	39,200	39.7%
GRAND TOTAL	2,029,394	1,941,179	88,215	4.5%

Revenue Explanatory Notes

- (1) OMPF fundind decreases annually; result of Provincial decision.
- (2) Revenues have been adjusted to better reflect actuals.
- (3) Building Department revenues match to the 2014 expenditures.
- (4) Reduction is due to termination of Muncipal Parking shared agreement. Reduction in revenues is offset by a reduction in expenses.
- (5) Result of increase in monument foundation revenues.
- (6) Reduction is result of one time revenues in some programs/events in prior year.
- (7) Result of increase in fees in 2014 and scope of services offered in swim and youth programs.
- (8) Increase is result of expected revenues from projects ongoing where revenues will be recognized in 2014.

Schedule of Operating Expenses

	2014 Approved Budget	2013 Approved Budget	Increase/ (Decrease)	Increase/ (Decrease)
	\$	\$	\$	%
GENERAL GOVERNMENT				
Members of Council	175,945	152,882	23,063	15.1%
CAO's Office	273,741	251,416	22,325	8.9%
Clerks Department	299,759	298,199	1,560	0.5%
Finance Department	826,414	788,227	38,187	4.8%
Shared Administrative Overhead	903,854	827,504	76,350	9.2%
Marketing and Communications	119,342	99,993	19,349	19.4%
1 TOTAL GENERAL GOVERNMENT	2,599,057	2,418,220	180,837	7.5%
PROTECTION SERVICES				
Fire Services	1,068,834	1,151,172	(82,338)	-7.2%
Building Department	394,945	363,302	31,643	8.7%
By-law and Parking Enforcement	85,312	120,068	(34,756)	-28.9%
Crossing Guards	35,222	34,958	264	0.8%
Animal Control	39,300	32,800	6,500	19.8%
2 TOTAL PROTECTION SERVICES	1,623,613	1,702,300	(78,687)	-4.6%
TRANSPORTATION SERVICES				
General Administration	498,247	494,334	3,913	0.8%
Roadway & Building Maintenance	4,081,132	3,825,010	256,122	6.7%
Street Lighting	202,881	189,100	13,781	7.3%
Niagara Centre Airport	14,454	14,135	319	2.3%
3 TOTAL TRANSPORTATION SERVICES	4,796,713	4,522,578	274,134	6.1%
HEALTH SERVICES				
Fonthill/Hillside Cemeteries	153,215	141,374	11,841	8.4%
4 TOTAL HEALTH SERVICES	153,215	141,374	11,841	8.4%
RECREATION & CULTURAL SERVICES				
General Administration	603,152	671,121	(67,969)	-10.1%
Community Services - Programs	228,847	237,254	(8,407)	-3.5%
Recreation Services - Facilities/Parks	594,785	584,933	9,852	1.7%
Recreational and Cultural Services	285,454	272,898	12,556	4.6%
Libraries	752,258	746,597	5,661	0.8%
5 TOTAL RECREATION & CULTURAL SERV.	2,464,496	2,512,803	(48,307)	-1.9%
COMMUNITY PLANNING & DEVELOPMENT				
Planning & Zoning	388,192	395,652	(7,460)	-1.9%
Committee Of Adjustment	6,450	6,350	100	1.6%
Other	28,850	28,850	0	0.0%
6 TOTAL COMMUNITY PLANNING & DEV.	423,492	430,852	(7,360)	-1.7%
GRAND TOTAL	12,060,585	11,728,127	332,458	2.8%

SUMMARY OF MAJOR REVENUES

	2013		2012		Variance	
	\$	%	\$	%	Increase (Decrease)	
Revenue from User Fees						
Building Permit Fees	394,578	3.27	320,487	2.73	74,091	23.12 (1)
Arena Rental Fees	333,350	2.76	342,500	2.92	(9,150)	(2.67) (2)
Interest/Penalty Income	360,000	2.98	350,000	2.98	10,000	2.86 (3)
Community Services	328,385	2.72	332,425	2.83	(4,040)	(1.22) (2)
Transfer from Deferred Rev	120,000	0.99	120,000	1.02	-	-
Supplementals	75,000	0.62	75,000	0.64	-	-
Misc and other income	133,350	1.11	158,800	1.35	(25,450)	(16.03) (4)
Planning & Development	121,700	1.01	82,500	0.70	39,200	47.52 (5)
Grants	59,531	0.49	61,567	0.52	(2,036)	(3.31) (6)
Subtotal	2,029,394	16.83	1,941,179	16.55	88,215	4.54
Revenue from Taxation						
Payments in Lieu	282,109	2.34	280,021	2.39	2,088	0.75
Taxation	9,749,083	80.83	9,506,927	81.06	242,156	2.55
Subtotal	10,031,191	83.17	9,786,948	83.45	244,243	2.50
TOTAL	12,060,585	100.00	11,728,127	100.00	332,458	2.83

Notes:

- (1) Increase in Building Permit Fees reflects anticipated growth in 2014 and transfer from reserve to match expenditures.
- (2) Revenues decreased to better reflect actuals.
- (3) Interest reduced as a result of lower interest expense on Town loan.
- (4) Result of termination of shared services agreement with local municipalities in parking enforcement.
- (5) Increased revenues due to anticipated development already in process where revenues will be recognized in 2014.
- (6) Reduction due to OMPF funding phase out by Provincial Government.

SUMMARY OF MAJOR EXPENSES

	2014		2013		Variance	
					Increase (Decrease)	
	\$	%	\$	%	\$	%
Wages	3,967,488	32.90	3,889,870	33.17	77,618	2.00 (1)
Benefits	1,042,128	8.64	1,026,903	8.76	15,225	1.48 (2)
Contracted Services	973,105	8.07	910,275	7.76	62,830	6.90 (3)
Transfers to Reserves	2,391,069	19.83	2,397,085	20.44	(6,016)	(0.25) (4)
Debt	692,511	5.74	667,593	5.69	24,918	3.73 (5)
Library	752,258	6.24	746,597	6.37	5,661	0.76 (6)
Fleet	310,178	2.57	312,010	2.66	(1,832)	(0.59) (7)
Utilities	318,981	2.64	311,600	2.66	7,381	2.37 (8)
Insurance	271,295	2.25	262,600	2.24	8,695	3.31 (9)
Tax W/O	50,000	0.41	50,000	0.43	-	-
Accounting and Legal	153,000	1.27	100,000	0.85	53,000	53.00 (10)
Fire Dispatch	48,272	0.40	45,540	0.39	2,732	6.00 (11)
Software Support/licences	120,000	0.99	97,500	0.83	22,500	23.08 (12)
Sub-Total	11,090,285	91.95	10,817,573	92.24	272,712	2.52
Other	970,300	8.05	910,554	7.76	59,746	6.56 (13)
TOTALS	12,060,585	100.00	11,728,127	100.00	332,458	2.83

Notes:

- (1) Reflects approved COLA adjustment and grid movement and addition of General Labourer position.
- (2) Increase result of mandated increases in OMERS, CPP, EI, EHT.
- (3) Increase result of anticipated additional snow cleaning, and roadway maintenance items.
- (4) Decrease result transfer from reserve to debt obligations within protection services.
- (5) Decrease result of lower interest portions payable on debt obligations.
- (6) Increase reflects a 1.013 increase in salaries as the COLA adjustment as given to all other departments.
- (7) Slight decrease in fuel expenditures to better reflect actuals.
- (8) Increase result of increased cost of street lighting projected for 2014.
- (9) Increase due to insurance deductible requirements projected for 2014.
- (10) Reflects an increase in legal fees to better reflect actuals.
- (11) Increased according to contract with St.Catharines previously approved by Council.
- (12) Increase resulting from required software licences, software support and software application upgrade requirements.
- (13) Increase in materials and supplies offset by savings in other categories and additional revenues.

2014 OPERATING BUDGET NET INCREASE

	2014 BUDGET	2013 BUDGET	INCREASE (DECREASE) FROM 2013 BUDGET	INCREASE (DECREASE) FROM 2013 BUDGET
	\$	\$	\$	%
Total Expenditures	12,060,585	11,728,127	332,458	2.83
Total Revenues	2,311,503	2,221,200	90,303	4.07
	9,749,083	9,506,927	242,156	2.55%
Assessment Growth			100,592	1.06%
Net 2014 Operating Budget Increase			141,564	1.49%

General Governance (1)

Description	2014 Approved Budget	2013 Approved Budget	Increase/ (decrease) over 2013	
				% Change
Members of Council				
Salaries and Benefits	124,395	121,332	3,063	2.5% (1)
Materials and Supplies	51,550	31,550	20,000	63.4% (2)
<i>sub-total</i>	175,945	152,882	23,063	15.1%
CAO's Office				
Salaries and Benefits	264,261	242,516	21,745	9.0% (3)
Materials and Supplies	9,480	8,900	580	6.5%
<i>sub-total</i>	273,741	251,416	22,325	8.9%
Clerks Department				
Salaries and Benefits	267,829	264,549	3,280	1.2%
Materials and Supplies	31,930	33,650	(1,720)	-5.1% (4)
<i>sub-total</i>	299,759	298,199	1,560	0.5%
Finance Department				
Salaries and Benefits	715,914	677,727	38,187	5.6% (3)
Materials and Supplies	75,500	75,500	0	0.0%
Contracted Services	35,000	35,000	0	0.0%
<i>sub-total</i>	826,414	788,227	38,187	4.8%
Shared Overhead Costs				
Salaries and Benefits	80,000	85,000	(5,000)	-5.9%
Materials and Supplies	337,000	345,700	(8,700)	-2.5%
Contracted Services	131,200	72,200	59,000	81.7%
Rents and Financial Expenses	3,620	10,610	(6,990)	-65.9%
<i>sub-total</i>	551,820	513,510	38,310	7.5% (5)
Shared Information Technology				
Salaries and Benefits	86,184	79,814	6,370	8.0% (3)
Materials and Supplies	190,850	167,180	23,670	14.2% (6)
Contracted Services	75,000	67,000	8,000	11.9% (6)
<i>sub-total</i>	352,034	313,994	38,040	12.1%
Marketing and Communication				
Salaries and Benefits	89,742	70,393	19,349	27.5% (3)
Materials and Supplies	29,600	29,600	0	0.0%
<i>sub-total</i>	119,342	99,993	19,349	19.4%
Total General Governance	2,599,057	2,418,220	180,837	7.5%

Explanatory notes:

- (1) COLA adjustment for Council members is one year behind staff adjustment.
(2) Increase is contribution to Welland Hospital Foundation (5 year contribution, this reflects year 2).
(3) Result of grid movement and COLA adjustment.
(4) Decreased expenditures to better reflect actuals.
(5) Result of increased legal fees to better reflect actuals, decreases made in other areas to offset impact.
(6) Increases due to number of software licences required and software support requirements for new website and centralized financial management system.



Fire & By-Law Services

Protection Services (2)

Description	2014 Approved Budget	2013 Approved Budget	Increase/ (decrease) over 2013	% Change
Fire Services				
Salaries and Benefits	537,937	526,397	11,540	2.2% (1)
Debt Service	117,337	91,150	26,187	28.7% (2)
Materials and Supplies	275,176	396,368	(121,192)	-30.6% (2)
Contracted Services	48,272	45,540	2,732	6.0%
<i>sub-total</i>	978,722	1,059,455	(80,733)	-7.6%
Fire Prevention				
Salaries and Benefits	78,262	77,317	945	1.2%
Materials and Supplies	11,850	14,400	(2,550)	-17.7%
<i>sub-total</i>	90,112	91,717	(1,605)	-1.8%
Total Fire Services	1,068,834	1,151,172	(82,338)	-7.2%
Building Department				
Salaries and Benefits	349,580	324,612	24,968	7.7% (3)
Materials and Supplies	45,365	38,690	6,675	17.3%
<i>sub-total</i>	394,945	363,302	31,643	8.7%
By-law and Parking Enforcement				
Salaries and Benefits	78,262	104,318	(26,056)	-25.0%
Materials and Supplies	7,050	15,750	(8,700)	-55.2%
<i>sub-total</i>	85,312	120,068	(34,756)	-28.9% (4)
Crossing Guards				
Salaries and Benefits	31,972	31,558	414	1.3%
Materials and Supplies	3,250	3,400	(150)	-4.4%
<i>sub-total</i>	35,222	34,958	264	0.8%
Animal Control				
	39,300	32,800	6,500	19.8% (5)
Total	1,623,613	1,702,300	(78,687)	-4.6%

Explanatory notes:

- (1) Result of COLA adjustment and grid movement.
- (2) Transfer to reserve reduced resulting from completion of SCBA purchase complete, portion of reduction allocated for new debt in 2014.
- (3) Includes staff training costs for 3 months result of succession planning.
- (4) Reduction of expenditures reflects termination of municipal shared services agreement.
- (5) Result of regulated requirement for proper disposal of animal carcasses where only licenced authority can perform services.



Public Works & Utilities

Transportation Services (3)

Description	2014 Approved Budget	2013 Approved Budget	Increase/ (decrease) over 2013	% Change
General Administration				
Salaries and Benefits	200,959	198,991	1,968	1.0%
Debt Service	268,108	259,377	8,731	3.4%
Materials and Supplies	18,180	17,866	314	1.8%
Contracted Services	11,000	18,100	(7,100)	-39.2% (1)
<i>sub-total</i>	498,247	494,334	3,913	0.8%
Facilities				
Salaries and Benefits	199,122	184,135	14,987	8.1% (2)
Utilities	184,600	184,600	0	0.0%
Materials and Supplies	377,945	145,400	232,545	159.9% (3)
Contracted Services	24,410	19,675	4,735	24.1%
<i>sub-total</i>	786,077	533,810	252,267	47.3%
Roadway Maintenance				
Salaries and Benefits	299,592	281,350	18,242	6.5% (2)
Materials and Supplies	1,547,849	1,619,210	(71,361)	-4.4% (3)
Contracted Services	409,850	395,500	14,350	3.6%
<i>sub-total</i>	2,257,291	2,296,060	(38,769)	-1.7%
Winter Control				
Salaries and Benefits	211,216	194,620	16,596	8.5% (2)
Materials and Supplies	119,360	101,500	17,860	17.6% (4)
Contracted Services	169,895	159,895	10,000	6.3% (4)
<i>sub-total</i>	500,471	456,015	44,456	9.7%
Street Lighting	202,881	189,100	13,781	7.3% (5)
Niagara Centre Airport	14,454	14,135	319	2.3%
Fleet	537,293	539,125	(1,832)	-0.3%
Total	4,796,713	4,522,579	274,134	6.1%

Explanatory notes:

- (1) Decreased to better reflect historical actuals.
 (2) Includes portion of new staff complement, COLA adjustment and grid movement.
 (3) Result of transfer to reserve from operating, offset by reduction in transfer to reserve in roadways and recreation dept.
 (4) Increase result of anticipated snow clearing requirements for 2014 season.
 (5) Result of need to replace and/or repair light poles throughout the Town in 2014.



Recreation, Culture & Wellness

Health Services (4)

Description	2014 Approved Budget	2013 Approved Budget	Increase/ (decrease) over 2013	% Change
Salaries and Benefits	114,020	113,369	651	0.6%
Materials and Supplies	27,345	21,900	5,445	24.9% (1)
Contracted Services	11,850	6,105	5,745	94.1% (2)
<i>sub-total</i>	153,215	141,374	11,841	8.4%
Total	153,215	141,374	11,841	8.4%

Explanatory notes:

- (1) Transfer to reserve increase approved at Capital Budget resulting in slight increase.
(2) Result of increase in monument foundation works, offset by increase in revenues.



Recreation, Culture & Wellness

Recreation and Cultural Services (5)

Description	2014 Approved Budget	2013 Approved Budget	Increase/ (decrease) over 2013	% Change
General Administration				
Salaries and Benefits	156,362	148,903	7,459	5.0% (1)
Debt Services	307,066	317,066	(10,000)	-3.2% (2)
Materials and Supplies	139,724	205,152	(65,428)	-31.9% (3)
<i>sub-total</i>	603,152	671,121	(67,969)	-10.1%
Community Services				
Salaries and Benefits	46,667	44,889	1,778	4.0% (1)
Materials and Supplies	182,180	192,365	(10,185)	-5.3% (4)
<i>sub-total</i>	228,847	237,254	(8,407)	-3.5%
Arena				
Salaries and Benefits	265,038	242,537	22,501	9.3% (1)
Materials and Supplies	16,750	40,300	(23,550)	-58.4% (4)
<i>sub-total</i>	281,788	282,837	(1,049)	-0.4%
Parks				
Salaries and Benefits	265,497	245,696	19,801	8.1% (1)
Materials and Supplies	45,750	54,650	(8,900)	-16.3% (4)
Contracted Services	1,750	1,750	0	0.0%
<i>sub-total</i>	312,997	302,096	10,901	3.6%
Recreation and Cultural Activities				
Swim Program	136,812	125,875	10,937	8.7% (5)
Youth Programs	108,142	109,688	(1,546)	-1.4%
Other Cultural Services	40,500	37,335	3,165	8.5%
<i>sub-total</i>	285,454	272,898	12,556	4.6%
Libraries				
	752,258	746,597	5,661	0.8%
Total	2,464,496	2,512,803	(48,307)	-1.9%

Explanatory notes:

- (1) Result of COLA adjustment and grid movement.
- (2) Decrease in interest expense to better reflect actuals.
- (3) Transfer to reserve reduction offset by increase in transfer to reserve in Facilities.
- (4) Decreased expenditures to better reflect historical actuals and work process improvements.
- (5) Increase in program expenditures offset by revenues.



Community Planning & Development

Planning and Development (6)

Description	2014 Approved Budget	2013 Approved Budget	Increase/ (decrease) over 2013	% Change
General Administration				
Salaries and Benefits	337,762	345,802	(8,040)	-2.3% (1)
Materials and Supplies	50,430	49,850	580	1.2%
<i>sub-total</i>	388,192	395,652	(7,460)	-1.9%
Committee of Adjustment				
Materials and Supplies	6,450	6,350	100	1.6%
<i>sub-total</i>	6,450	6,350	100	1.6%
Other (Municipal Drainage)				
Contracted Services	28,850	28,850	0	0.0%
<i>sub-total</i>	28,850	28,850	0	0.0%
Total	423,492	430,852	(7,360)	-1.7%

Explanatory notes:

(1) Decrease reflects impact of re-organization and adjusted grid level for new hires.


SUMMARY OF YEAR OVER YEAR ASSESSMENT CHANGES

PROPERTY CLASS	<u>2014</u>	<u>2013</u>	<u>INCREASE (DECREASE)</u>	<u>% CHANGE</u>
RESIDENTIAL	1,939,396,885	1,880,906,047	58,490,838	3.11%
MULTI - RESIDENTIAL	17,948,527	17,122,170	826,357	4.83%
COMMERCIAL OCCUPIED	59,983,147	57,208,535	2,774,612	4.85%
COMMERCIAL VACANT UNITS	2,253,525	2,014,960	238,565	11.84%
INDUSTRIAL OCCUPIED	3,064,183	2,996,976	67,207	2.24%
INDUSTRIAL VACANT LAND	50,000	49,500	500	1.01%
PIPELINES	14,124,000	13,807,500	316,500	2.29%
FARMLANDS	106,697,808	99,760,456	6,937,352	6.95%
MANAGED FORESTS	1,554,592	1,306,850	247,742	18.96%
TOTAL ASSESSMENT FOR TAX PURPOSES	<u>2,145,072,667</u>	<u>2,075,172,994</u>	<u>69,899,673</u>	<u>3.37%</u>
Properties Subject to Payments in Lieu or Exempt	50,945,530	53,126,290	2,180,760	4.28%
MUNICIPAL TOTAL	<u>2,218,125,352</u>	<u>2,144,238,298</u>	<u>73,887,054</u>	<u>3.45%</u>