

**Schedule of Operating Revenues**

	2020 Proposed Budget	2019 Approved Budget	Increase/ (Decrease)	Increase/ (Decrease)
	\$	\$	\$	%
<b>TAXATION</b>				
General Tax Levy	14,946,487	13,674,386	1,272,101	9.3%
Payments in Lieu	300,471	300,471	-	0.0%
<b>TOTAL TAXATION</b>	<b>15,246,958</b>	<b>13,974,857</b>	<b>1,272,101</b>	<b>9.1%</b>
<b>FINANCE DEPARTMENT</b>				
Penalties and Interest	270,000	270,000	-	0.0%
Supplemental Revenues	200,000	200,000	-	0.0%
Transfer from Building Department	79,497	77,938	1,559	2.0%
Ontario Municipal Partnership Fund Grant	39,800	39,800	-	0.0%
Miscellaneous	18,000	15,000	3,000	20.0%
Investment income	10,000	10,000	-	0.0%
<b>TOTAL FINANCE DEPARTMENT</b>	<b>617,297</b>	<b>612,738</b>	<b>4,559</b>	<b>0.7%</b>
<b>CLERKS DEPARTMENT</b>				
Committee of Adjustment	36,500	50,000	(13,500)	-27.0% (1)
Miscellaneous	14,250	16,750	(2,500)	-14.9%
<b>TOTAL CLERKS DEPARTMENT</b>	<b>50,750</b>	<b>66,750</b>	<b>(16,000)</b>	<b>-24.0%</b>
<b>PROTECTION SERVICES</b>				
Fire Department Revenues	36,450	35,450	1,000	2.8%
By-law and Parking Enforcement	28,138	14,300	13,838	96.8% (2)
Provincial Offences Act Revenue	25,000	10,000	15,000	150.0% (1)
<b>TOTAL PROTECTION SERVICES</b>	<b>89,588</b>	<b>59,750</b>	<b>29,838</b>	<b>49.9%</b>
<b>TRANSPORTATION SERVICES</b>				
Facilities & Beautification	735,342	676,219	59,123	8.7% (3)
Transfer from MCC Reserve	100,000	425,500	(325,500)	-76.5% (4)
Aggregate Resource Grant	25,000	25,000	-	0.0%
Federal Grants	62,500	62,500	-	0.0%
Miscellaneous	23,000	18,000	5,000	27.8%
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>945,842</b>	<b>1,207,219</b>	<b>(261,377)</b>	<b>-21.7%</b>
<b>HEALTH SERVICES</b>				
Cemeteries	76,500	78,500	(2,000)	-2.5%
<b>RECREATION AND CULTURAL SERVICES</b>				
Recreation and Wellness	364,520	347,450	17,070	4.9% (5)
Public Transit	274,500	211,953	62,547	29.5% (6)
Special Events and Festivals	147,770	150,150	(2,380)	-1.6%
Culture & Community Enhancement	75,000	78,500	(3,500)	-4.5%
<b>TOTAL RECREATION &amp; CULTURAL SERVICES</b>	<b>861,790</b>	<b>788,053</b>	<b>73,737</b>	<b>9.4%</b>
<b>PLANNING AND DEVELOPMENT</b>				
Building Department Revenues	600,500	500,500	100,000	20.0% (7)
Planning Fees	140,340	65,340	75,000	114.8% (8)
<b>TOTAL PLANNING AND DEVELOPMENT</b>	<b>740,840</b>	<b>565,840</b>	<b>175,000</b>	<b>30.9%</b>
<b>GRAND TOTAL</b>	<b>18,629,565</b>	<b>17,353,707</b>	<b>1,275,858</b>	<b>7.4%</b>

## Revenue Explanatory Notes

- (1) Budget adjusted to reflect recent years' actual results.
- (2) Grant revenue from Ontario Cannabis Legalization Fund to be used toward by-law equipment.
- (3) Increased facilities revenue budgeted for the Meridian Community Centre (MCC).
- (4) The MCC reserve was established to fund any short-term capital borrowing costs until the East Fonthill land sales are used to repay the temporary borrowing. Based on land sale forecasts for 2019, a one-time transfer of \$425,500 was used to help offset the costs of the first full year of operation of the MCC. In 2019, an grant of \$157,922 was received from Hydro One for the High Performance New Construction (HPNC) incentive, in recognition of the building's energy efficient construction. It is proposed that \$100,000 of the grant be transferred from reserve to offset hydro costs in 2020 and the remaining funds will remain in the reserve to repay short-term borrowing costs.
- (5) Increased camp registrations and concession revenue at the MCC.
- (6) Increase in provincial grants, sponsorships, and other revenue related to full-year operation of the second bus.
- (7) Increased building permit fees due to growth within the Town. Any building permit fees exceeding expenditures must be transferred to the Building Department reserve.
- (8) Anticipated increase in planning fees which will offset cost of new complement.

**SUMMARY OF MAJOR REVENUES**

	2020		2019		Variance	
	\$	%	\$	%	Increase (Decrease)	
<b>Revenue other than Taxation</b>						
Building Permit Fees	600,500	3.22	500,500	2.88	100,000	20.0 (1)
Facility Rental Fees	735,342	3.95	676,219	3.90	59,123	8.7 (2)
Interest/Penalty Income	280,000	1.50	280,000	1.61	-	-
Community Services	526,440	2.83	529,900	3.05	(3,460)	(0.7)
Supplementals	200,000	1.07	200,000	1.15	-	-
Transfer from MCC Reserve	100,000	0.54	425,500	2.45	(325,500)	(76.5) (3)
Miscellaneous and Other Income	272,497	1.46	239,938	1.38	32,559	13.6 (4)
Planning & Development	176,840	0.95	115,340	0.66	61,500	53.3 (5)
Cemeteries	76,500	0.41	78,500	0.45	(2,000)	(2.5)
Grants	414,488	2.22	332,953	1.92	81,535	24.5 (6)
<b>Subtotal</b>	<b>3,382,607</b>	<b>18.16</b>	<b>3,378,850</b>	<b>19.47</b>	<b>3,757</b>	<b>0.1</b>
<b>Revenue from Taxation</b>						
Payments in Lieu	300,471	1.61	300,471	1.73	-	-
Taxation	<b>14,946,487</b>	<b>80.23</b>	<b>13,674,386</b>	<b>78.80</b>	<b>1,272,101</b>	<b>9.3</b>
<b>Subtotal</b>	<b>15,246,958</b>	<b>81.84</b>	<b>13,974,857</b>	<b>80.53</b>	<b>1,272,101</b>	<b>9.1</b>
<b>TOTAL</b>	<b>18,629,565</b>	<b>100.00</b>	<b>17,353,707</b>	<b>100.00</b>	<b>1,275,858</b>	<b>7.4</b>

**Notes:**

- (1) Building permit revenues must match departmental expenditures.
- (2) Increase in expected facility rental revenue from the MCC.
- (3) 2019 Included a one-time transfer from the MCC reserve to offset first full year of operations. For 2020, \$100,000 of the Hydro One HPNC incentive to be transferred from reserve to offset hydro costs in that year.
- (4) Anticipated \$15,000 increase in Provincial Offences Act (POA) revenue along with other miscellaneous revenues.
- (5) Increase in planning fees of \$75,000 is expected to offset cost of new complement; slight decrease in Committee of Adjustment revenue based on recent actuals.
- (6) Increased provincial grants related to second transit bus, as well as Ontario Cannabis Legalization Funds which will be spent on by-law equipment.

**Schedule of Operating Expenses**

	2020 Proposed Budget	2019 Approved Budget	Increase/ (Decrease)	Increase/ (Decrease)
	\$	\$	\$	%
<b>GENERAL GOVERNMENT</b>				
Members of Council	218,770	217,409	1,361	0.6%
CAO's Office	269,610	257,512	12,098	4.7%
Human Resources and Health & Safety	90,965	94,100	(3,135)	-3.3%
<b>TOTAL GENERAL GOVERNMENT</b> (Schedule 3)	<b>579,345</b>	<b>569,021</b>	<b>10,324</b>	<b>1.8%</b>
<b>CLERKS</b>				
Clerks Department	337,540	357,814	(20,274)	-5.7%
Marketing and Communications	128,770	125,975	2,795	2.2%
Committee Of Adjustment	7,210	6,650	560	8.4%
<b>TOTAL CLERKS</b> (Schedule 3)	<b>473,520</b>	<b>490,439</b>	<b>(16,919)</b>	<b>-3.4%</b>
<b>CORPORATE SERVICES</b>				
Finance Department	813,465	809,394	4,071	0.5%
Shared Administrative Overhead	868,843	835,015	33,828	4.1%
Shared Information Technology	511,970	448,848	63,122	14.1%
<b>TOTAL CORPORATE SERVICES</b> (Schedule 3)	<b>2,194,278</b>	<b>2,093,257</b>	<b>101,021</b>	<b>4.8%</b>
<b>PROTECTION SERVICES</b>				
Fire Services	1,423,872	1,329,511	94,361	7.1%
By-law and Parking Enforcement	201,028	126,146	74,882	59.4%
Crossing Guards	47,600	42,563	5,037	11.8%
Animal Control	36,800	36,000	800	2.2%
<b>TOTAL PROTECTION SERVICES</b> (Schedule 4)	<b>1,709,300</b>	<b>1,534,220</b>	<b>175,080</b>	<b>11.4%</b>
<b>TRANSPORTATION SERVICES</b>				
General Administration	1,327,042	1,183,229	143,813	12.2%
Roadway & Building Maintenance	8,034,165	7,514,269	519,896	6.9%
Street Lighting	199,789	224,789	(25,000)	-11.1%
Niagara Centre Airport	27,621	20,844	6,777	32.5%
<b>TOTAL TRANSPORTATION SERVICES</b> (Schedule 5)	<b>9,588,617</b>	<b>8,943,131</b>	<b>645,486</b>	<b>7.2%</b>
<b>HEALTH SERVICES</b>				
Fonthill/Hillside Cemeteries	132,580	128,322	4,258	3.3%
<b>TOTAL HEALTH SERVICES</b> (Schedule 6)	<b>132,580</b>	<b>128,322</b>	<b>4,258</b>	<b>3.3%</b>
<b>RECREATION &amp; CULTURAL SERVICES</b>				
General Administration	367,507	357,669	9,838	2.8%
Special Events & Festivals	269,170	270,601	(1,431)	-0.5%
Cultural and Community Enhancement	156,500	158,046	(1,546)	-1.0%
Recreation & Wellness	382,675	379,270	3,405	0.9%
Public Transit	523,670	442,390	81,280	18.4%
Libraries	864,218	814,218	50,000	6.1%
<b>TOTAL RECREATION &amp; CULTURAL SERV.</b> (Schedule 7)	<b>2,563,740</b>	<b>2,422,194</b>	<b>141,546</b>	<b>5.8%</b>
<b>COMMUNITY PLANNING &amp; DEVELOPMENT</b>				
Planning & Zoning	725,410	633,487	91,923	14.5%
Building Department	600,500	500,500	100,000	20.0%
Other	62,275	39,136	23,139	59.1%
<b>TOTAL COMMUNITY PLANNING &amp; DEV.</b> (Schedule 8)	<b>1,388,185</b>	<b>1,173,123</b>	<b>215,062</b>	<b>18.3%</b>
<b>GRAND TOTAL</b>	<b>18,629,565</b>	<b>17,353,707</b>	<b>1,275,858</b>	<b>7.4%</b>

**SUMMARY OF MAJOR EXPENSES**

	2020		2019		Variance	
	\$	%	\$	%	Increase (Decrease)	
Wages	5,596,400	30.04	5,291,906	30.49	304,494	5.8 (1)
Benefits	1,470,200	7.89	1,339,662	7.72	130,538	9.7 (2)
Contracted Services	1,593,611	8.55	1,650,996	9.51	(57,385)	(3.5) (3)
Transfers (Reserves & External)	3,675,055	19.73	3,228,302	18.60	446,753	13.8 (4)
Debt	1,757,099	9.43	1,576,172	9.08	180,927	11.5 (5)
Library	864,218	4.64	814,218	4.69	50,000	6.1 (6)
Fleet Materials and Contr Serv	254,300	1.37	249,900	1.44	4,400	1.8
Utilities	903,630	4.85	1,059,157	6.10	(155,527)	(14.7) (7)
Insurance	380,548	2.04	361,295	2.08	19,253	5.3 (8)
Tax W/O	50,000	0.27	50,000	0.29	-	-
Audit and Legal	189,205	1.02	188,300	1.09	905	0.5
Fire Dispatch	54,105	0.29	54,105	0.31	-	-
Software Support/Licences	195,600	1.05	165,000	0.95	30,600	18.5 (9)
Sub-Total	16,983,971	91.17	16,029,013	92.37	954,958	6.0
Other	1,645,594	8.83	1,324,694	7.63	320,900	24.2
<b>TOTALS</b>	<b>18,629,565</b>	<b>100.00</b>	<b>17,353,707</b>	<b>100.00</b>	<b>1,275,858</b>	<b>7.4</b>

**Summary of Major Expenses Explanatory Notes:**

(1) Reflects the following:

COLA, merit & equity	100,000	
Volunteer firefighter points	30,000	
Bylaw officer change to full-time	40,000	
Increased overtime for Public Works	6,000	
Full-time staff for MCC previously approved by Council	110,000	} Offset by custodial contract savings of \$135k
Increased MCC part-time hours	26,000	
Beautification students and part-time increase	24,000	
Two new crossing guards	4,500	
New policy planner	73,000	*Offset by \$75,000 planning revenue
Savings from 2019 organizational changes	(86,000)	
Records management completed	(23,000)	
	<u>304,500</u>	

(2) Benefits related to wages above approximately \$72.5k, increased part-time benefits \$21k, increased benefit rate \$37k.

(3) Decrease in contracted services for strategic plan \$10k, decrease in custodial contract for MCC \$135k, increase in snow removal \$10k, increase in transit for second bus full year \$74k.

(4) Transfers to all capital reserves are being increased to allow for planned expenditures and minimize debt that would be required. \$250k of the roads reserve transfer is required for claims settlement and is unavailable for capital expenditures.

(5) Impact of full year payments for \$4M debenture issued in 2019.

(6) Library budget request increase due primarily to salaries, technology, materials, and interlibrary loan program.

(7) Hydro savings at the MCC due to work of Utility Sustainability Committee as well as \$25,000 decrease in hydro for streetlighting due to increased use of LED lights.

(8) Increased insurance cost based on most recent renewal.

(9) Increased cost of software and licenses as well as new modules for asset management software.



## General Governance

Description	2020 Proposed Budget	2019 Approved Budget	Increase/ (decrease) over 2019	% Change
<b>Members of Council</b>				
Salaries and Benefits	143,400	140,329	3,071	2.2%
Materials and Supplies	32,870	24,580	8,290	33.7% (1)
Contracted Services	15,000	25,000	(10,000)	(40.0%) (2)
Transfer to Reserve	2,000	2,000	-	0.0%
Municipal Grants (External Transfers)	25,500	25,500	-	0.0%
<i>sub-total</i>	218,770	217,409	1,361	0.6%
<b>CAO's Office</b>				
Salaries and Benefits	226,900	228,302	(1,402)	(0.6%)
Materials and Supplies	25,210	19,210	6,000	31.2% (3)
Committees of Council	17,500	10,000	7,500	75.0% (4)
<i>sub-total</i>	269,610	257,512	12,098	4.7%
<b>Human Resources and Health &amp; Safety</b>				
Salaries and Benefits	57,300	60,050	(2,750)	(4.6%)
Materials and Supplies	19,765	17,850	1,915	10.7%
Contracted Services	13,900	16,200	(2,300)	(14.2%)
<i>sub-total</i>	90,965	94,100	(3,135)	(3.3%)
<b>Total General Government</b>				
	579,345	569,021	10,324	1.8%
<b>Clerks Department</b>				
Salaries and Benefits	300,000	322,054	(22,054)	(6.8%) (5)
Materials and Supplies	22,540	20,760	1,780	8.6%
Transfer to Reserve	15,000	15,000	-	0.0%
<i>sub-total</i>	337,540	357,814	(20,274)	(5.7%)
<b>Marketing and Communication</b>				
Salaries and Benefits	78,700	78,195	505	0.6%
Materials and Supplies	50,070	47,780	2,290	4.8%
<i>sub-total</i>	128,770	125,975	2,795	2.2%
<b>Committee of Adjustment</b>				
	7,210	6,650	560	8.4%
<b>Total Clerks</b>	473,520	490,439	(16,919)	(3.4%)
<b>Finance Department</b>				
Salaries and Benefits	649,500	645,254	4,246	0.7%
Materials and Supplies	127,260	128,340	(1,080)	(0.8%)
Contracted Services	36,705	35,800	905	2.5%
<i>sub-total</i>	813,465	809,394	4,071	0.5%
<b>Shared Overhead Costs</b>				
Salaries and Benefits	165,090	270,515	(105,425)	(39.0%) (6)
Salaries and Benefits - Global	125,000	-	125,000	100.0% (7)
Materials and Supplies	428,753	414,500	14,253	3.4% (8)
Contracted Services	150,000	150,000	-	0.0%
<i>sub-total</i>	868,843	835,015	33,828	4.1%
<b>Shared Information Technology</b>				
Salaries and Benefits	112,900	115,048	(2,148)	(1.9%)
Materials and Supplies	113,370	165,100	(51,730)	(31.3%) (9)
Contracted Services	185,700	78,700	107,000	136.0% (9)
Transfer to Reserve	100,000	90,000	10,000	11.1% (10)
<i>sub-total</i>	511,970	448,848	63,122	14.1%
<b>Total Corporate Services</b>				
	2,194,278	2,093,257	101,021	4.8%
<b>Total General Governance</b>				
	3,247,143	3,152,717	94,426	3.0%

General Governance Explanatory Notes:

- (1) Increase in professional development, and office supply budget adjusted to better reflect prior years' actuals.
- (2) 2019 budget included cost for strategic plan to be contracted out; remainder relates to integrity commissioner.
- (3) Increased cost of professional dues and fees.
- (4) Pelham Active Transportation Committee has requested \$7,500 for brochures, attendance at a conference for one member, and reprinting the cycling map.
- (5) Contract completed for records management.
- (6) Shared WSIB and benefits as well as organizational changes.
- (7) Merit, equity, and benefit increase to be distributed.
- (8) Increased cost for insurance and printing fees.
- (9) Cost of software licenses have been moved from materials and supplies to contracted services due to the increasing complexity of separating the cost of the software, licenses and services due to bundling. Budget increase is for dedicated analog lines for the MCC elevators, increased cost of software support and licensing, and additional cost for asset management modules.
- (10) Capital reserve transfers are being increased to allow for planned expenditures.



## Protection Services

Description	2020 Proposed Budget	2019 Approved Budget	Increase/ (decrease) over 2019	% Change
<b>Fire Services</b>				
Salaries and Benefits	632,800	592,293	40,507	6.8% (1)
Debt Service	256,087	256,402	(315)	(0.1%)
Materials and Supplies	90,070	61,780	28,290	45.8% (2)
Contracted Services	112,105	112,105	-	0.0%
Transfer to Reserve	225,000	200,000	25,000	12.5% (3)
<i>sub-total</i>	1,316,062	1,222,580	93,482	7.6%
<b>Fire Prevention</b>				
Salaries and Benefits	92,800	92,211	589	0.6%
Materials and Supplies	15,010	14,720	290	2.0%
<i>sub-total</i>	107,810	106,931	879	0.8%
<b>Total Fire Services</b>	1,423,872	1,329,511	94,361	7.1%
<b>By-law and Parking Enforcement</b>				
Salaries and Benefits	179,500	123,166	56,334	45.7% (4)
Materials and Supplies	21,528	2,980	18,548	622.4% (5)
<i>sub-total</i>	201,028	126,146	74,882	59.4%
<b>Crossing Guards</b>				
Salaries and Benefits	46,500	41,463	5,037	12.1% (6)
Materials and Supplies	1,100	1,100	-	0.0%
<i>sub-total</i>	47,600	42,563	5,037	11.8%
<b>Animal Control</b>				
	36,800	36,000	800	2.2%
<b>Total</b>	1,709,300	1,534,220	175,080	11.4%

Protection Services Explanatory Notes:

- (1) Increased budget for volunteer firefighter points as well as higher benefit expense.
- (2) Replacement of old fire hose, increased equipment and training required by NFPA 1001 Standards, protective equipment and uniforms for 12 new recruits.
- (3) Capital reserve transfers are being increased to allow for planned expenditures.
- (4) Request for one by-law officer position which is currently part-time to become a full-time position.
- (5) By-law equipment to be purchased, funded by Ontario Cannabis Legalization Fund of \$13,840. Increased professional development and materials.
- (6) Addition of two new crossing guards; increased student population in Fenwick.

**Transportation Services**

Description	2020 Proposed Budget	2019 Approved Budget	Increase/ (decrease) over 2019	% Change
<b>General Administration</b>				
Salaries and Benefits	378,300	368,960	9,340	2.5% (1)
Debt Service	909,172	774,749	134,423	17.4% (2)
Materials and Supplies	27,570	27,520	50	0.2%
Contracted Services	12,000	12,000	-	0.0%
<i>sub-total</i>	1,327,042	1,183,229	143,813	12.2%
<b>Facilities</b>				
Salaries and Benefits	1,099,600	896,134	203,466	22.7% (3)
Utilities	703,841	834,368	(130,527)	(15.6%) (4)
Debt Service	591,840	545,021	46,819	8.6% (2)
Materials and Supplies	120,378	138,320	(17,942)	(13.0%) (5)
Contracted Services	181,181	317,117	(135,936)	(42.9%) (6)
Transfer to Reserve	297,000	263,101	33,899	12.9% (7)
<i>sub-total</i>	2,993,840	2,994,061	(221)	(0.0%)
<b>Beautification</b>				
Salaries and Benefits	506,400	478,401	27,999	5.9% (8)
Materials and Supplies	49,360	39,900	9,460	23.7% (5)
Contracted Services	311,200	191,200	120,000	62.8% (9)
<i>sub-total</i>	866,960	709,501	157,459	22.2%
<b>Roadway Maintenance</b>				
Salaries and Benefits	354,300	340,701	13,599	4.0% (10)
Materials and Supplies	96,930	101,190	(4,260)	(4.2%)
Contracted Services	277,500	272,106	5,394	2.0%
Transfer to Reserve	2,235,985	1,933,395	302,590	15.7% (7)
<i>sub-total</i>	2,964,715	2,647,392	317,323	12.0%
<b>Winter Control</b>				
Salaries and Benefits	156,400	168,350	(11,950)	(7.1%) (10)
Materials and Supplies	136,650	126,153	10,497	8.3% (11)
Contracted Services	290,000	280,000	10,000	3.6% (11)
<i>sub-total</i>	583,050	574,503	8,547	1.5%
<b>Fleet</b>				
Salaries and Benefits	61,300	62,852	(1,552)	(2.5%)
Fuel	119,900	115,200	4,700	4.1%
Materials and Supplies	71,400	71,700	(300)	(0.4%)
Contracted Services	63,000	63,000	-	0.0%
Transfer to Reserve	310,000	276,060	33,940	12.3% (7)
	625,600	588,812	36,788	6.2%
<b>Street Lighting</b>	199,789	224,789	(25,000)	(11.1%) (12)
<b>Niagara Central Airport</b>	27,621	20,844	6,777	32.5% (13)
<b>Total</b>	<b>9,588,617</b>	<b>8,943,131</b>	<b>645,486</b>	<b>7.2%</b>

Transportation Services Explanatory Notes:

- (1) Prior year global salary allocation has adjusted the base salary.
- (2) Impact of full-year debenture payments from \$4M new debenture issuance in mid-2019.
- (3) Additional staffing at MCC approved by Council prior to 2020 budget process; increased part-time hours offset by savings on custodial contracted services.
- (4) Hydro savings at the MCC resulting from work of the Utility Sustainability Committee.
- (5) Budget for maintenance of sports fields moved from facilities to beautification.
- (6) Elimination of custodial contracted services at the MCC.
- (7) Capital reserve transfers are being increased to allow for planned expenditures.
- (8) Request for 2 summer part-time students and increased budget for regular part-time staff.
- (9) 2019 adjusted budget included \$25,000 for gypsy moth spraying and \$25,000 to survey and plan for the next year. For 2020, \$150,000 has been included to spray Town property and there are also increased contracted services for maintenance of flower beds, resulting in an overall \$120,000 increase.
- (10) Overtime budget moved from winter control to roads to more closely reflect prior years' actuals.
- (11) Increased cost of sand and salt, as well as contracted services for snow removal.
- (12) Budget adjusted to more closely align with prior years' average actuals. Efficiencies resulting from increased use of LED streetlighting.
- (13) Airport operating request has not been received for 2020 budget. Repayments of loans from 2017 and 2018 have been adjusted.

**Health Services - Cemeteries**

Description	2020 Proposed Budget	2019 Approved Budget	Increase/ (decrease) over 2019	% Change
<b>Cemeteries</b>				
Salaries and Benefits	89,000	87,987	1,013	1.2%
Materials and Supplies	4,250	4,005	245	6.1%
Contracted Services	16,330	16,330	0	0.0%
Transfer to Reserve	23,000	20,000	3,000	15.0%
<i>sub-total</i>	132,580	128,322	4,258	3.3%
<b>Total</b>	132,580	128,322	4,258	3.3%



Recreation and Cultural Services

Description	2020 Proposed Budget	2019 Approved Budget	Increase/ (decrease) over 2019	% Change
<b>General Administration</b>				
Salaries and Benefits	145,600	154,335	(8,735)	(5.7%) (1)
Materials and Supplies	57,907	57,457	450	0.8%
Transfer to Reserve	164,000	145,877	18,123	12.4% (2)
<i>sub-total</i>	367,507	357,669	9,838	2.8%
<b>Special Events &amp; Festivals</b>				
Salaries and Benefits	79,200	78,601	599	0.8%
Materials and Supplies	189,970	192,000	(2,030)	(1.1%)
<i>sub-total</i>	269,170	270,601	(1,431)	(0.5%)
<b>Recreation &amp; Wellness</b>				
Salaries and Benefits	151,500	149,725	1,775	1.2%
Materials and Supplies	7,500	7,500	-	0.0%
Contracted Services	16,100	16,100	-	0.0%
Swim Program	90,725	92,014	(1,289)	(1.4%)
Youth Programs	116,850	113,931	2,919	2.6%
<i>sub-total</i>	382,675	379,270	3,405	0.9%
<b>Culture &amp; Community Enhancement</b>				
Salaries and Benefits	63,600	76,046	(12,446)	(16.4%)
Materials and Supplies	92,900	82,000	10,900	13.3% (3)
<i>sub-total</i>	156,500	158,046	(1,546)	(1.0%)
<b>Public Transit</b>				
Salaries and Benefits	113,600	107,196	6,404	6.0% (1)
Materials and Supplies	9,470	9,070	400	4.4%
Contracted Services	400,600	326,124	74,476	22.8% (4)
<i>sub-total</i>	523,670	442,390	81,280	18.4%
<b>Libraries</b>				
	864,218	814,218	50,000	6.1% (5)
<b>Total</b>	<b>2,563,740</b>	<b>2,422,194</b>	<b>141,546</b>	<b>5.8%</b>

Recreation and Cultural Services Explanatory Notes:

(1) Wages allocated to Transit from Recreation Administration.

(2) Capital reserve transfers are being increased to allow for planned expenditures.

(3) Increased budget for special events at the MCC.

(4) Increased cost of full-year operation of second bus; partially offset by increased grant and other revenue of over \$62,000.

(5) Library request for \$16,501 additional salaries (additional Maple Acre hours, COLA and grid movement), \$15,894 other costs (technology, software support), \$11,405 increased materials (books, magazines including e-formats) and \$6,200 replacement of interlibrary loan and LiNC delivery services cut by the province.



## Planning and Development

Description	2020 Proposed Budget	2019 Approved Budget	Increase/ (decrease) over 2019	% Change
<b>General Administration</b>				
Salaries and Benefits	474,300	379,732	94,568	24.9% (1)
Materials and Supplies	21,110	23,755	(2,645)	(11.1%)
Transfer to Reserve	230,000	230,000	-	0.0%
<i>sub-total</i>	725,410	633,487	91,923	14.5%
<b>Building Department</b>				
Salaries and Benefits	405,710	395,506	10,204	2.6%
Materials and Supplies	32,235	33,875	(1,640)	(4.8%)
Contracted Services	65,000	63,750	1,250	2.0%
Transfer to Reserve	97,555	7,369	90,186	1223.9%
<i>sub-total</i>	600,500	500,500	100,000	20.0% (2)
<b>Other (Municipal Drainage)</b>				
Salaries and Benefits	14,900	14,761	139	0.9%
Materials and Supplies	3,375	3,375	-	0.0%
Contracted Services	1,000	1,000	-	0.0%
Transfer to Reserve	43,000	20,000	23,000	115.0% (3)
<i>sub-total</i>	62,275	39,136	23,139	59.1%
<b>Total</b>	<b>1,388,185</b>	<b>1,173,123</b>	<b>215,062</b>	<b>18.3%</b>

Community Planning and Development Explanatory Notes:

(1) Prior year global salary allocation has adjusted the base salary, and addition of policy planner. Increase in expenses offset by increased revenue of \$75,000.

(2) Building department expenditures are offset by increased revenues; any excess of revenues over expenses must be transferred to the Building Department Reserve.

(3) Capital reserve transfers are being increased to allow for planned expenditures.



**Table A**

**2020 OPERATING BUDGET NET INCREASE**

	<b>2020 Budget</b>	<b>2019 Budget</b>	<b>Increase from 2019</b>	<b>Increase from 2019</b>
Expenditures	\$ 18,629,565	\$ 17,353,707	\$ 1,275,858	7.35%
Non-Tax Revenues	3,683,078	3,679,321	3,757	0.10%
	<u>14,946,487</u>	<u>13,674,386</u>	<u>1,272,101</u>	<u>9.30%</u>
Assessment Growth - Estimated			<u>458,092</u>	<u>3.35%</u>
<b>Net 2020 Operating Budget Increase</b>			<b><u>\$ 814,009</u></b>	<b><u>5.95%</u></b>



**Table B**

**SUMMARY OF 2020 INCREASES AS PRESENTED IN BUDGET**

<b>Addition of policy planner, full-time bylaw officer, beautification students, volunteer firefighter points, and MCC staffing as well as increases for merit, equity, &amp; related benefits (net of increased planning revenue of \$75,000 and \$135,000 savings in custodial contracted services)</b>	<b>\$</b>	<b>167,032</b>
<b>Increased benefit cost for full-time and part-time</b>		<b>58,000</b>
<b>Decrease in transfer from MCC reserve</b>		<b>325,500</b>
<b>Increase in reserve transfers to allow for capital expenditures</b>		<b>356,567</b>
<b>Additional cost of full-year operation of second bus, net of revenue</b>		<b>18,733</b>
<b>Full-year debt payments on 2019 debenture</b>		<b>180,927</b>
<b>Savings on hydro at MCC and streetlighting</b>		<b>(167,140)</b>
<b>Library budget increase request</b>		<b>50,000</b>
<b>Increased cost of insurance</b>		<b>19,253</b>
<b>Increased cost of software licenses and support</b>		<b>30,600</b>
<b>Other increased expenses, net of revenues</b>		<b>232,629</b>
<b>Total 2020 Proposed Increase</b>	<b>\$</b>	<b>1,272,101</b>
<b>Less:</b>		
<b>Estimated Increase in Growth</b>		<b>(458,092)</b>
<b>Net 2020 Operating Budget Increase</b>	<b>\$</b>	<b>814,009</b>

Table C

Sample Residential Assessment							
	2019		2020		Increase	% Increase	
Sample Residential Assessment	\$	243,690	\$	250,000	\$	6,310	
Tax Rates		0.00510726		0.00527439		0.00016713	
Average Tax Levy		1,244.59		1,318.60		74.01	5.95%
Cost per day to average tax levy	\$	3.41	\$	3.61	\$	0.20	5.95%
<b>Approximate annual increase to ratepayer with assessment value of \$250,000</b>					<b>\$</b>	<b>74.01</b>	

	2019		2020		Increase	% Increase	
Sample Residential Assessment	\$	341,170	\$	350,000	\$	8,830	
Tax Rates		0.00510726		0.00527439		0.00016713	
Average Tax Levy		1,742.44		1,846.04		103.59	5.95%
Cost per day to average tax levy	\$	4.77	\$	5.06	\$	0.28	5.95%
<b>Approximate annual increase to ratepayer with assessment value of \$350,000</b>					<b>\$</b>	<b>103.59</b>	

	2019		2020		Increase	% Increase	
Sample Residential Assessment	\$	438,625	\$	450,000	\$	11,375	
Tax Rates		0.00510726		0.00527439		0.00016713	
Average Tax Levy		2,240.17		2,373.48		133.30	5.95%
Cost per day to average tax levy	\$	6.14	\$	6.50	\$	0.37	5.95%
<b>Approximate annual increase to ratepayer with assessment value of \$450,000</b>					<b>\$</b>	<b>133.30</b>	

*This is an estimate based on the budgeted tax levy increase of 5.95% for illustration purposes. The change in residential assessment value from year to year is dependent on a number of factors, and not all properties are increasing at the same rate.*