

## 2019 Operating Budget



**Community Planning  
& Development**



**Corporate Services**



**Fire & By-Law  
Services**



**Public Works**



**Recreation, Culture  
& Wellness**

**Mission: Provide a superior quality of life**



**Schedule of Operating Revenues**

	2019 Proposed Budget	2018 Approved Budget	Increase/ (Decrease)	Increase/ (Decrease)
	\$	\$	\$	%
<b>TAXATION</b>				
General Tax Levy	13,674,386	12,530,619	1,143,767	9.1%
Payments in Lieu	300,471	300,471	-	0.0%
<b>TOTAL TAXATION</b>	<b>13,974,857</b>	<b>12,831,090</b>	<b>1,143,767</b>	<b>8.9%</b>
<b>FINANCE DEPARTMENT</b>				
Penalties and Interest	270,000	340,000	(70,000)	-20.6% (1)
Supplemental Revenues	175,000	300,000	(125,000)	-41.7% (2)
Transfer from Building Department	77,938	77,938	-	0.0%
Ontario Municipal Partnership Fund Grant	39,800	39,800	-	0.0% (3)
Miscellaneous	15,000	10,000	5,000	50.0%
Investment income	10,000	5,000	5,000	100.0%
<b>TOTAL FINANCE DEPARTMENT</b>	<b>587,738</b>	<b>772,738</b>	<b>(185,000)</b>	<b>-23.9%</b>
<b>CLERKS DEPARTMENT</b>				
Committee of Adjustment	50,000	50,000	-	0.0%
Miscellaneous	16,750	16,750	-	0.0%
<b>TOTAL CLERKS DEPARTMENT</b>	<b>66,750</b>	<b>66,750</b>	<b>-</b>	<b>0.0%</b>
<b>PROTECTION SERVICES</b>				
Fire Department Revenues	35,450	34,700	750	2.2%
By-law and Parking Enforcement	14,300	14,300	-	0.0%
Provincial Offences Act Revenue	10,000	10,000	-	0.0%
<b>TOTAL PROTECTION SERVICES</b>	<b>59,750</b>	<b>59,000</b>	<b>750</b>	<b>1.3%</b>
<b>TRANSPORTATION SERVICES</b>				
Facilities & Beautification	676,219	530,506	145,713	27.5% (4)
Transfer from MCC Reserve	425,500	0	425,500	100.0% (5)
Aggregate Resource Grant	25,000	25,000	-	0.0%
Federal Grants	62,500	0	62,500	100.0% (6)
Miscellaneous	18,000	18,000	-	0.0%
<b>TOTAL TRANSPORTATION SERVICES</b>	<b>1,207,219</b>	<b>573,506</b>	<b>633,713</b>	<b>110.5%</b>
<b>HEALTH SERVICES</b>				
Cemeteries	78,500	71,600	6,900	9.6%
<b>RECREATION AND CULTURAL SERVICES</b>				
Recreation and Wellness	347,450	225,423	122,027	54.1% (7)
Public Transit	211,953	165,000	46,953	28.5% (8)
Special Events and Festivals	150,150	150,250	(100)	-0.1%
Culture & Community Enhancement	78,500	66,000	12,500	18.9% (9)
<b>TOTAL RECREATION &amp; CULTURAL SERVICES</b>	<b>788,053</b>	<b>606,673</b>	<b>181,380</b>	<b>29.9%</b>
<b>PLANNING AND DEVELOPMENT</b>				
Building Department Revenues	500,500	500,500	-	0.0%
Planning Fees	65,340	65,340	-	0.0%
Other (Municipal Drains, Weed Control, Tile)	0	12,000	(12,000)	-100.0% (10)
<b>TOTAL PLANNING AND DEVELOPMENT</b>	<b>565,840</b>	<b>577,840</b>	<b>(12,000)</b>	<b>-2.1%</b>
<b>GRAND TOTAL</b>	<b>17,328,707</b>	<b>15,559,197</b>	<b>1,769,510</b>	<b>11.4%</b>

## Revenue Explanatory Notes

- (1) Decrease in penalties and interest due to improved collections.
- (2) Supplemental budget reduced to correspond with average prior year actuals.
- (3) OMPF funding increased in 2018 due to rural communities grant portion; however 2019 funding is uncertain and there is a risk that funding could drop back to previous levels close to \$10,000.
- (4) Increased facilities revenue budgeted due to full-year operation of the Meridian Community Centre (MCC).
- (5) The MCC reserve of \$951,776 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 recent forecasts, it is estimated that \$425,500 can be transferred to operations to help offset the costs of the first full year of operation.
- (6) New federal grant for staff related to climate change and innovation.
- (7) Increase in programs and other revenue generated from the MCC, as well as Senior Active Living Centre grant.
- (8) Increased grant expected due to addition of second bus, as well as Region contribution to Pelham link.
- (9) Higher revenue anticipated from cultural and community events, to offset increased costs.
- (10) Budget for drainage superintendent grant removed due to uncertainty.

## SUMMARY OF MAJOR REVENUES

	2019		2018		Variance	
	\$	%	\$	%	Increase (Decrease)	
<b>Revenue other than Taxation</b>						
Building Permit Fees	500,500	2.89	500,500	3.22	-	- (1)
Facility Rental Fees	676,219	3.90	530,506	3.41	145,713	27.5 (2)
Interest/Penalty Income	280,000	1.62	345,000	2.22	(65,000)	(18.8) (3)
Community Services	529,900	3.06	441,673	2.84	88,227	20.0 (4)
Supplementals	175,000	1.01	300,000	1.93	(125,000)	(41.7) (5)
Transfer from MCC Reserve	425,500	2.46	-	-	425,500	(6)
Miscellaneous and Other Income	239,938	1.38	214,515	1.93	25,423	11.9 (7)
Planning & Development	115,340	0.67	115,340	1.38	-	-
Cemeteries	78,500	0.45	71,600	0.74	6,900	9.6
Grants	332,953	1.92	208,973	0.46	123,980	59.3 (8)
<b>Subtotal</b>	<b>3,353,850</b>	<b>19.35</b>	<b>2,728,107</b>	<b>17.53</b>	<b>625,743</b>	<b>22.9</b>
<b>Revenue from Taxation</b>						
Payments in Lieu	300,471	1.73	300,471	1.93	-	-
Taxation	<b>13,674,386</b>	<b>78.91</b>	<b>12,530,619</b>	<b>80.54</b>	<b>1,143,767</b>	<b>9.1</b>
<b>Subtotal</b>	<b>13,974,857</b>	<b>80.65</b>	<b>12,831,090</b>	<b>82.47</b>	<b>1,143,767</b>	<b>8.9</b>
<b>TOTAL</b>	<b>17,328,707</b>	<b>100.00</b>	<b>15,559,197</b>	<b>100.00</b>	<b>1,769,510</b>	<b>11.4</b>

**Notes:**

- (1) Building permit revenues must match departmental expenditures.
- (2) Increase in expected facility rental revenue from the MCC.
- (3) Lower interest and penalties due to improved collections.
- (4) Additional income anticipated from MCC special events and programming.
- (5) Supplemental budget reduced to correspond with average prior year actuals.
- (6) One-time transfer from MCC reserve.
- (7) Revenues adjusted to better reflect current activity as well as increase in expected transit user fees.
- (8) Increase in transit grants due to addition of second bus, federal climate change staffing grant, and senior active living program grant.

**Schedule of Operating Expenses**

	2019 Proposed Budget	2018 Approved Budget	Increase/ (Decrease)	Increase/ (Decrease)
	\$	\$	\$	%
<b>GENERAL GOVERNMENT</b>				
Members of Council	217,409	185,033	32,376	17.5%
CAO's Office	253,164	271,346	(18,182)	-6.7%
Marketing and Communications	121,045	105,972	15,073	14.2%
Human Resources and Health & Safety	198,489	380,331	(181,842)	-47.8%
<b>TOTAL GENERAL GOVERNMENT</b> (Schedule 3)	<b>790,107</b>	<b>942,682</b>	<b>(152,575)</b>	<b>-16.2%</b>
<b>CLERKS</b>				
Clerks Department	353,467	417,540	(64,073)	-15.3%
Committee Of Adjustment	6,650	6,650	0	0.0%
<b>TOTAL CLERKS</b> (Schedule 3)	<b>360,117</b>	<b>424,190</b>	<b>(64,073)</b>	<b>-15.1%</b>
<b>CORPORATE SERVICES</b>				
Finance Department	801,785	830,344	(28,559)	-3.4%
Shared Administrative Overhead	878,410	620,250	258,160	41.6%
Shared Information Technology	441,767	453,061	(11,294)	-2.5%
<b>TOTAL CORPORATE SERVICES</b> (Schedule 3)	<b>2,121,962</b>	<b>1,903,655</b>	<b>218,307</b>	<b>11.5%</b>
<b>PROTECTION SERVICES</b>				
Fire Services	1,340,187	1,293,993	46,194	3.6%
By-law and Parking Enforcement	119,353	113,045	6,308	5.6%
Crossing Guards	43,420	41,677	1,743	4.2%
Animal Control	36,000	39,868	(3,868)	-9.7%
<b>TOTAL PROTECTION SERVICES</b> (Schedule 4)	<b>1,538,960</b>	<b>1,488,583</b>	<b>50,377</b>	<b>3.4%</b>
<b>TRANSPORTATION SERVICES</b>				
General Administration	1,189,399	925,683	263,716	28.5%
Roadway & Building Maintenance	7,393,561	6,355,330	1,038,231	16.3%
Street Lighting	224,789	224,789	0	0.0%
Niagara Centre Airport	20,844	46,566	(25,722)	-55.2%
<b>TOTAL TRANSPORTATION SERVICES</b> (Schedule 5)	<b>8,828,593</b>	<b>7,552,368</b>	<b>1,276,225</b>	<b>16.9%</b>
<b>HEALTH SERVICES</b>				
Fonthill/Hillside Cemeteries	127,135	127,102	33	0.0%
<b>TOTAL HEALTH SERVICES</b> (Schedule 6)	<b>127,135</b>	<b>127,102</b>	<b>33</b>	<b>0.0%</b>
<b>RECREATION &amp; CULTURAL SERVICES</b>				
General Administration	358,228	415,846	(57,618)	-13.9%
Special Events & Festivals	268,504	258,876	9,628	3.7%
Cultural and Community Enhancement	156,024	150,900	5,124	3.4%
Recreation & Wellness	358,135	277,331	80,804	29.1%
Public Transit	442,866	218,850	224,016	102.4%
Libraries	814,218	814,218	-	0.0%
<b>TOTAL RECREATION &amp; CULTURAL SERV.</b> (Schedule 7)	<b>2,397,975</b>	<b>2,136,021</b>	<b>261,954</b>	<b>12.3%</b>
<b>COMMUNITY PLANNING &amp; DEVELOPMENT</b>				
Planning & Zoning	626,181	469,071	157,110	33.5%
Building Department	500,500	500,500	-	0.0%
Other	37,177	15,025	22,152	147.4%
<b>TOTAL COMMUNITY PLANNING &amp; DEV.</b> (Schedule 8)	<b>1,163,858</b>	<b>984,596</b>	<b>179,262</b>	<b>18.2%</b>
<b>GRAND TOTAL</b>	<b>17,328,707</b>	<b>15,559,197</b>	<b>1,769,510</b>	<b>11.4%</b>

**SUMMARY OF MAJOR EXPENSES**

	2019		2018		Variance	
					Increase (Decrease)	
	\$	%	\$	%	\$	%
Wages	5,273,429	30.43	5,105,052	32.81	168,377	3.30 (1)
Benefits	1,355,813	7.82	1,288,455	8.28	67,358	5.23 (2)
Contracted Services	1,625,996	9.38	1,301,964	8.37	324,032	24.89 (3)
Transfers (Reserves & External)	3,230,628	18.64	2,895,224	18.61	335,404	11.58 (4)
Debt	1,576,172	9.10	1,303,118	8.38	273,054	20.95 (5)
Library	814,218	4.70	814,218	5.23	-	- (6)
Fleet Materials and Contr Serv	249,900	1.44	236,590	1.52	13,310	5.63 (7)
Utilities	1,059,157	6.11	573,768	3.69	485,389	84.60 (8)
Insurance	361,295	2.08	337,045	2.17	24,250	7.19 (9)
Tax W/O	50,000	0.29	50,000	0.32	-	-
Audit and Legal	188,300	1.09	140,700	0.90	47,600	33.83 (10)
Fire Dispatch	54,105	0.31	52,530	0.34	1,575	3.00
Software Support/licences	165,000	0.95	165,000	1.06	-	-
<b>Sub-Total</b>	<b>16,004,013</b>	<b>92.36</b>	<b>14,263,664</b>	<b>91.67</b>	<b>1,740,349</b>	<b>12.20</b>
<b>Other</b>	<b>1,324,694</b>	<b>7.64</b>	<b>1,295,533</b>	<b>8.33</b>	<b>29,161</b>	<b>2.25</b>
<b>TOTALS</b>	<b>17,328,707</b>	<b>100.00</b>	<b>15,559,197</b>	<b>100.00</b>	<b>1,769,510</b>	<b>11.37</b>

**Notes:**

- (1) Reflects merit and equity increases \$81k, a new complement \$71k (80% funded by the Climate Change grant), an additional crossing guard \$2k, \$10k volunteer firefighter points, a programmer for seniors and adults \$53k (funded partially by the Seniors Active Living Centre grant approved subsequent to 2018 budget adoption), and \$121k organizational changes. Savings of \$73k on HR director and \$77k on health and safety co-ordinator. Some savings due to new staff starting at lower level of pay range.
- (2) \$34,000 increase in expected WSIB costs and benefits related to new complements and organizational changes.
- (3) Increase in contract services for strategic plan and integrity commissioner \$25k, fire software service \$19k, MCC \$125k, snow removal \$15k, gypsy moth spraying \$25k, and transit \$110k.
- (4) Increase in reserve transfers (\$145k Community Improvement Plan, \$250k Roads for contingency, \$20k Municipal Drainage), reduction in Building Department reserve transfer \$53.7k and Facilities reserve transfer \$25.9k.
- (5) Slight increase in estimated interest payments on CIBC demand loan due to higher interest rates, and approximately \$260k for 1/2 year debt payments on \$4.02M debenture.
- (6) Library budget request increase due primarily to janitorial services and wages and benefits.
- (7) Reflects increased fuel costs slightly offset by lower contracted services.
- (8) Increased utilities due to full year operation of MCC and actual expenses higher than pro forma.
- (9) Increase in insurance costs for full year MCC and estimated slight increase for second half of 2019.
- (10) Increase in budgeted legal fees to align with prior years' actual.



## General Governance

Description	2019 Proposed Budget	2018 Approved Budget	Increase/ (decrease) over 2018	% Change
<b>Members of Council</b>				
Salaries and Benefits	140,329	132,953	7,376	5.5% (1)
Materials and Supplies	24,580	24,580	0	0.0%
Contracted Services	25,000	-	25,000	100.0% (2)
Transfer to Reserve	2,000	2,000	0	0.0%
Municipal Grants (External Transfers)	25,500	25,500	0	0.0%
<i>sub-total</i>	217,409	185,033	32,376	17.5%
<b>CAO's Office</b>				
Salaries and Benefits	223,954	242,136	(18,182)	-7.5% (3)
Materials and Supplies	29,210	29,210	0	0.0%
<i>sub-total</i>	253,164	271,346	(18,182)	
<b>Marketing and Communication</b>				
Salaries and Benefits	73,265	73,192	73	0.1%
Materials and Supplies	47,780	32,780	15,000	45.8% (4)
<i>sub-total</i>	121,045	105,972	15,073	14.2%
<b>Human Resources and Health &amp; Safety</b>				
Salaries and Benefits	59,439	236,451	(177,012)	-74.9% (5)
Salaries and Benefits - Global	105,000	106,000	(1,000)	-0.9% (6)
Materials and Supplies	17,850	19,880	(2,030)	-10.2%
Contracted Services	16,200	18,000	(1,800)	-10.0%
<i>sub-total</i>	198,489	380,331	(181,842)	-47.8%
<b>Total General Government</b>	790,107	942,682	(152,575)	-16.2%
<b>Clerks Department</b>				
Salaries and Benefits	317,707	331,780	(14,073)	-4.2% (7)
Materials and Supplies	20,760	25,760	(5,000)	-19.4%
Transfer to Reserve	15,000	60,000	(45,000)	-75.0% (8)
<i>sub-total</i>	353,467	417,540	(64,073)	-15.3%
<b>Committee of Adjustment</b>	6,650	6,650	0	0.0%
<b>Total Clerks</b>	360,117	424,190	(64,073)	-15.1%
<b>Finance Department</b>				
Salaries and Benefits	637,645	623,804	13,841	2.2% (9)
Materials and Supplies	128,340	168,340	(40,000)	-23.8% (10)
Contracted Services	35,800	38,200	(2,400)	-6.3%
<i>sub-total</i>	801,785	830,344	(28,559)	-3.4%
<b>Shared Overhead Costs</b>				
Salaries and Benefits	313,910	130,000	183,910	141.5% (11)
Materials and Supplies	414,500	390,250	24,250	6.2% (12)
Contracted Services	150,000	100,000	50,000	50.0% (13)
<i>sub-total</i>	878,410	620,250	258,160	41.6%
<b>Shared Information Technology</b>				
Salaries and Benefits	107,967	120,041	(12,074)	-10.1% (7)
Materials and Supplies	165,100	164,320	780	0.5%
Contracted Services	78,700	78,700	0	0.0%
Transfer to Reserve	90,000	90,000	0	0.0%
<i>sub-total</i>	441,767	453,061	(11,294)	-2.5%
<b>Total Corporate Services</b>	2,121,962	1,903,655	218,307	11.5%
<b>Total General Governance</b>	3,272,186	3,270,527	1,659	0.1%

General Governance Explanatory Notes:

- (1) Impact of change in benefits resulting from federal changes in taxable status of Councillor income, as well as increase to base effective December 1, 2018 in accordance with bylaw.
- (2) Strategic plan and integrity commissioner to be contracted out.
- (3) Change of administrative assistant position to part-time and global benefit savings allocated.
- (4) Increased budget for Community Guide and other advertisements.
- (5) HR director replaced with HR co-ordinator; payroll clerk reporting to Finance from HR. Health and Safety co-ordination has become part of HR portfolio.
- (6) Merit, equity, and benefit increase to be distributed.
- (7) Global wage and benefit savings allocation has adjusted the base salary
- (8) 2018 budget included increased transfer to election reserve; amount reallocated to roadway maintenance.
- (9) Administrative position returned to full-time, some administrative salary being allocated to transit.
- (10) Short-term borrowing costs are expected to be lower due to anticipated cash flows from debenture.
- (11) Increased budget for WSIB and organizational changes.
- (12) Increase in insurance costs for full year MCC and estimated slight increase for second half of 2019 (insurance policy term ends June 30).
- (13) Budget for legal fees increased to correspond more closely to prior year actuals.



Protection Services

Description	2019 Proposed Budget	2018 Approved Budget	Increase/ (decrease) over 2018	% Change
<b>Fire Services</b>				
Salaries and Benefits	606,202	584,632	21,570	3.7% (1)
Debt Service	256,402	256,786	(384)	-0.1%
Materials and Supplies	61,780	61,780	0	0.0%
Contracted Services	112,105	91,530	20,575	22.5% (2)
Transfer to Reserve	200,000	200,000	0	0.0%
<i>sub-total</i>	1,236,489	1,194,728	41,761	3.5%
<b>Fire Prevention</b>				
Salaries and Benefits	88,978	84,545	4,433	5.2% (3)
Materials and Supplies	14,720	14,720	0	0.0%
<i>sub-total</i>	103,698	99,265	4,433	4.5%
<b>Total Fire Services</b>	1,340,187	1,293,993	46,194	3.6%
<b>By-law and Parking Enforcement</b>				
Salaries and Benefits	116,373	110,065	6,308	5.7% (3)
Materials and Supplies	2,980	2,980	0	0.0%
<i>sub-total</i>	119,353	113,045	6,308	5.6%
<b>Crossing Guards</b>				
Salaries and Benefits	42,320	40,577	1,743	4.3% (3)
Materials and Supplies	1,100	1,100	0	0.0%
<i>sub-total</i>	43,420	41,677	1,743	4.2%
<b>Animal Control</b>	36,000	39,868	(3,868)	-9.7% (4)
<b>Total</b>	1,538,960	1,488,583	50,377	3.4%

Protection Services Explanatory Notes:

- (1) Increased budget for volunteer firefighter points as well as higher benefit expense.
- (2) Increased cost of software and equipment service agreement.
- (3) Prior year global salary allocation has adjusted the base salary. Addition of one crossing guard.
- (4) Reflects 2019 negotiated contract for services provided by Humane Society.

**Transportation Services**

Description	2019 Proposed Budget	2018 Approved Budget	Increase/ (decrease) over 2018	% Change
<b>General Administration</b>				
Salaries and Benefits	375,130	320,118	55,012	17.2% (1)
Debt Service	774,749	566,045	208,704	36.9% (2)
Materials and Supplies	27,520	27,520	0	0.0%
Contracted Services	12,000	12,000	0	0.0%
<i>sub-total</i>	1,189,399	925,683	263,716	28.5%
<b>Facilities</b>				
Salaries and Benefits	846,655	856,068	(9,413)	-1.1% (3)
Utilities	834,368	348,979	485,389	139.1% (4)
Debt Service	545,021	480,287	64,734	13.5% (2)
Materials and Supplies	138,320	111,854	26,466	23.7% (5)
Contracted Services	317,117	190,380	126,737	66.6% (6)
Transfer to Reserve	263,101	288,997	(25,896)	-9.0%
<i>sub-total</i>	2,944,582	2,276,565	668,017	29.3%
<b>Beautification</b>				
Salaries and Benefits	454,122	449,728	4,394	1.0%
Materials and Supplies	39,900	38,750	1,150	3.0%
Contracted Services	166,200	123,700	42,500	34.4% (7)
<i>sub-total</i>	660,222	612,178	48,044	7.8%
<b>Roadway Maintenance</b>				
Salaries and Benefits	334,335	332,108	2,227	0.7%
Materials and Supplies	101,190	107,221	(6,031)	-5.6%
Contracted Services	272,106	286,616	(14,510)	-5.1% (7)
Transfer to Reserve	1,933,395	1,638,395	295,000	18.0% (8)
<i>sub-total</i>	2,641,026	2,364,340	276,686	11.7%
<b>Winter Control</b>				
Salaries and Benefits	153,876	166,519	(12,643)	-7.6%
Materials and Supplies	126,153	97,049	29,104	30.0% (9)
Contracted Services	280,000	265,320	14,680	5.5% (10)
<i>sub-total</i>	560,029	528,888	31,141	5.9%
<b>Fleet</b>				
Salaries and Benefits	61,742	60,709	1,033	1.7%
Fuel	115,200	91,150	24,050	26.4% (11)
Materials and Supplies	71,700	71,650	50	0.1%
Contracted Services	63,000	73,790	(10,790)	-14.6% (11)
Transfer to Reserve	276,060	276,060	0	0.0%
	587,702	573,359	14,343	2.5%
<b>Street Lighting</b>	224,789	224,789	0	0.0%
<b>Niagara Central Airport</b>	20,844	46,566	(25,722)	-55.2% (12)
<b>Total</b>	<b>8,828,593</b>	<b>7,552,368</b>	<b>1,276,225</b>	<b>16.9%</b>

Transportation Services Explanatory Notes:

(1) Prior year global salary allocation has adjusted the base salary. Addition of contract staff related to FCM Climate Change grant.

(2) Slight increase in estimated interest payments on CIBC demand loan due to higher interest rates, estimated 1/2 year principal and interest on payments for \$4.02M debenture to be issued. In 2020, there will be an additional impact of approximately \$260,000 in full-year payments.

(3) Increase due to full year operation of MCC offset by planned savings.

(4) Increased utilities due to full year operation of MCC and actual expenses higher than pro forma.

(5) Increase in janitorial supplies and professional development related to the MCC.

(6) Increase in MCC contracted services (including janitorial), based on full-year operation of MCC.

(7) Contracted services for grass cutting moved from Roadway Maintenance to Beautification. \$25,000 added for gypsy moth spraying.

(8) Increased reserve transfer by \$45,000 due to reduction in Election Reserve transfer in Clerk's department, plus addition of \$250,000 transfer for contingencies.

(9) Increased budget for salt and sand to more closely align with prior years' average actuals.

(10) Increased budget for snow removal.

(11) Budget adjusted to more closely align with prior years' average actuals.

(12) Airport operating request less repayments of loans from 2017 and 2018.

**Health Services - Cemeteries**

Description	2019 Proposed Budget	2018 Approved Budget	Increase/ (decrease) over 2018	% Change
<b>Cemeteries</b>				
Salaries and Benefits	86,800	86,767	33	0.0%
Materials and Supplies	4,005	4,005	0	0.0%
Contracted Services	16,330	16,330	0	0.0%
Transfer to Reserve	20,000	20,000	0	0.0%
<i>sub-total</i>	127,135	127,102	33	0.0%
<b>Total</b>	127,135	127,102	33	0.0%



Recreation and Cultural Services

Description	2019 Proposed Budget	2018 Approved Budget	Increase/ (decrease) over 2018	% Change	
<b>General Administration</b>					
Salaries and Benefits	154,894	230,269	(75,375)	-32.7%	(1)
Materials and Supplies	57,457	39,700	17,757	44.7%	(2)
Transfer to Reserve	145,877	145,877	0	0.0%	
<i>sub-total</i>	358,228	415,846	(57,618)	-13.9%	
<b>Special Events &amp; Festivals</b>					
Salaries and Benefits	76,504	75,276	1,228	1.6%	
Materials and Supplies	192,000	183,600	8,400	4.6%	(2)
<i>sub-total</i>	268,504	258,876	9,628	3.7%	
<b>Recreation &amp; Wellness</b>					
Salaries and Benefits	138,406	75,334	63,072	83.7%	(3)
Materials and Supplies	7,500	6,673	827	12.4%	
Contracted Services	16,100	12,300	3,800	30.9%	(2)
Swim Program	86,478	85,475	1,003	1.2%	(4)
Youth Programs	109,651	97,549	12,102	12.4%	(5)
<i>sub-total</i>	358,135	277,331	80,804	29.1%	
<b>Culture &amp; Community Enhancement</b>					
Salaries and Benefits	74,024	67,050	6,974	10.4%	(6)
Materials and Supplies	82,000	83,850	(1,850)	-2.2%	
<i>sub-total</i>	156,024	150,900	5,124	3.4%	
<b>Public Transit</b>					
Salaries and Benefits	107,672	-	107,672	100.0%	(1)
Materials and Supplies	9,070	3,570	5,500	154.1%	
Contracted Services	326,124	215,280	110,844	51.5%	(7)
<i>sub-total</i>	442,866	218,850	224,016	102.4%	
<b>Libraries</b>	814,218	814,218	0	0.0%	(8)
<b>Total</b>	2,397,975	2,136,021	261,954	12.3%	

Recreation and Cultural Services Explanatory Notes:

- (1) Wages allocated to Transit from Recreation Administration and Finance to accurately portray Town contribution to transit program.
- (2) Increase in expenses offset by increased revenue.
- (3) Prior year global salary allocation has adjusted the base salary. New programmer funded in part by senior active living grant of \$42,700.
- (4) Higher benefits budgeted for aquatic staff.
- (5) Increased budget for camp staff; \$5,000 Mayor's Youth Advisory Council (MYAC) budget moved from Clerk's department.
- (6) Prior year global salary allocation has adjusted the base salary.
- (7) Increase due to addition of second bus.
- (8) Town contribution to library maintained at same level as prior year.



## Planning and Development

Description	2019 Proposed Budget	2018 Approved Budget	Increase/ (decrease) over 2018	% Change
<b>General Administration</b>				
Salaries and Benefits	372,426	360,316	12,110	3.4% (1)
Materials and Supplies	23,755	23,755	0	0.0%
Transfer to Reserve	230,000	85,000	145,000	170.6% (2)
<i>sub-total</i>	626,181	469,071	157,110	33.5%
<b>Building Department</b>				
Salaries and Benefits	393,180	339,480	53,700	15.8% (3)
Materials and Supplies	33,875	33,875	0	0.0%
Contracted Services	63,750	63,750	0	0.0%
Transfer to Reserve	9,695	63,395	(53,700)	-84.7% (3)
<i>sub-total</i>	500,500	500,500	0	0.0%
<b>Other (Municipal Drainage)</b>				
Salaries and Benefits	12,802	10,650	2,152	20.2%
Materials and Supplies	3,375	3,375	0	0.0%
Contracted Services	1,000	1,000	0	0.0%
Transfer to Reserve	20,000	-	20,000	100.0% (4)
<i>sub-total</i>	37,177	15,025	22,152	147.4%
<b>Total</b>	<b>1,163,858</b>	<b>984,596</b>	<b>179,262</b>	<b>18.2%</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.
- (2) \$150,000 increase in Community Improvement Plan reserve transfer required as approved by Council July 2018; \$5,000 decrease in Planning reserve transfer.
- (3) Less building inspections being contracted out; building inspection expenditures are equal to revenues.
- (4) Municipal drain reserve established in 2017 capital budget; addition of reserve transfer to fund expenditures.