DRAFT

CBRM Budget 2017-2018

Summary Document
(media copy)

February 15 - 17, 2017
Cape Breton Regional Municipality
Capital Budget 2017-2018
Overview

Capital Budget Highlights

- Total Capital Budget - $31,443,000
- Debt remains at current level
- $8.2m spent on roads
- Plans, land purchase and start for new build for Police East division
- $3.93m in Vehicles and Equipment
- Buildings and arena upgrades
- Indian Beach, Glace Bay Commons, Guy Hiltz Wharf, Monroe Park
- Sanitary Sewer/Storm Water Mitigation project
- Second Berth for Sydney Marine Terminal funded by 3 levels of gov
- Sydney Harbor (West) year 1 of 8 Collector/Treatment
- CCME Wastewater risk assessments
- Active Transportation
# Capital Program 2017-18

## Buildings/Parks and Grounds
- **Parks and Grounds**: $150,000
- **Building - General Upgrades**: $1,425,000
- **Arena Upgrades**: $900,000
- **Synergy - Guy Hiltz Wharf**: $200,000
- **Monroe Park**: $250,000
- **Indian Beach Rehabilitation**: $550,000
- **Glace Bay Commons**: $350,000
- **Police East**: $625,000
- **Solid Waste Plant**: $500,000
- **Total**: **$4,950,000**

## Infrastructure
- **Sydney Cruise Extension**: $6,007,000
- **Active Transportation**: $1,200,000
- **Local Roads**: $3,870,000
- **Arterial/Collector Rehab**: $3,730,000
- **Sanitary Sewer Manholes Rehab**: $952,000
- **Wastewater Infiltration**: $2,844,000
- **Sydney Harbor West Collector**: $500,000
- **J-Class Roads**: $300,000
- **CBRM Gravel Roads Program**: $300,000
- **Wastewater Feasibility /Risk Assess**: $1,100,000
- **Sanitary Sewer/Storm Mitigations**: $1,000,000
- **Total**: **$22,463,000**

## Total Capital Program
- **$31,343,000**

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# Capital Funding 2017-18

## External Funding
- **Provincial Funding**: $4,904,660
- **Federal Funding**: $7,153,686
- **Gas Tax Rebate Program**: $3,383,333
- **Efficiency NS Rebate**: $100,000
- **South Street community**
- **Total**: **$15,591,000**

## CBRM
- **C-200 CIF**: $300,000
- **Transfer from Water Utility**: $650,000
- **Operating Fund**: $300,000
- **Capital Reserve**: $642,189
- **Total**: **$2,092,189**

## Total Project Funding
- **$17,683,855**

## New Debt
- **$13,650,145**

## Total Capital Program
- **$31,343,000**
Debt Schedule

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Current long term debt as of March 31, 2017</td>
<td>$54,091,833</td>
</tr>
<tr>
<td>Short term borrowing (15/16 capital)</td>
<td>$8,273,224</td>
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<tr>
<td>Short term borrowing (16/17 capital) estimate</td>
<td>$13,800,000</td>
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<tr>
<td>Debt to be retired in 17/18</td>
<td>($13,659,145)</td>
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<tr>
<td>Capital borrowing required for proposed budget</td>
<td>$13,659,145</td>
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<tr>
<td>Balance of total debt as at March 2018 estimate</td>
<td>$76,165,057</td>
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</table>

Recommendation – Capital Budget 2017/18

Motion to approve:

- Capital Budget 2017/18 totaling $31,343,000
- Associated required borrowing resolutions for $13,659,145
- $842,189 withdrawal from capital reserve
Cape Breton Regional Municipality
Operating Budget 2017-2018
Overview

Revenue Highlights

- Increase in revenue 1.94%
- Increase in capped assessment 1.4%
- Gas tax taken directly into revenue $3.4M to include all solid waste debt
- Increase in Federal Grant in Lieu $266,000
- Equalization to remain at 2014/15 funding levels
- Decrease in Police Revenue $42,000
- Decrease in By-Law, Planning Development revenue $116,000
- Decrease in Recreation Revenue by $74,000
- Increase in Facilities Revenue (Highlanders B-ball) of ($257,000)
- Increase in Transit Revenue $42,000
- $50,000 transferred from 2015/16 surplus to cover one time expenditure of Canada 150 celebrations
CBRM Operating Budget
Revenue Comparison

<table>
<thead>
<tr>
<th>Revenue Summary 2017-18</th>
<th>Budget 2017-18</th>
<th>Budget 2016-17</th>
<th>% Increase/Decrease</th>
</tr>
</thead>
<tbody>
<tr>
<td>TAXES</td>
<td>107,047,066 $</td>
<td>103,042,346 $</td>
<td>3.9%</td>
</tr>
<tr>
<td>GRANTS IN LIEU OF TAXES</td>
<td>8,372,689 $</td>
<td>8,411,912 $</td>
<td>0.4%</td>
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<tr>
<td>PROV. TRANS. OPERATING GRANT</td>
<td>15,335,638 $</td>
<td>15,335,638 $</td>
<td>0.0%</td>
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<tr>
<td>PROV. TRANS. HST PAYMENT</td>
<td>809,713 $</td>
<td>499,075 $</td>
<td>62.5%</td>
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<tr>
<td>ADMINISTRATIVE</td>
<td>1,323,900 $</td>
<td>1,288,000 $</td>
<td>2.8%</td>
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<tr>
<td>FINANCE</td>
<td>33,640 $</td>
<td>36,310 $</td>
<td>-7.4%</td>
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<tr>
<td>FIRE</td>
<td>610,000 $</td>
<td>103,630 $</td>
<td>-83.7%</td>
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<tr>
<td>POLICE</td>
<td>373,373 $</td>
<td>416,010 $</td>
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<tr>
<td>STI Service</td>
<td>189,000 $</td>
<td>189,000 $</td>
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<tr>
<td>TRANSIT</td>
<td>464,000 $</td>
<td>403,000 $</td>
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<tr>
<td>SOLID WASTE</td>
<td>2,100,000 $</td>
<td>2,330,000 $</td>
<td>-10.8%</td>
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<tr>
<td>SANITARY CHARGES</td>
<td>149,000 $</td>
<td>130,000 $</td>
<td>14.6%</td>
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<tr>
<td>BUILDING RENTALS</td>
<td>610,979 $</td>
<td>610,979 $</td>
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<tr>
<td>WASTEWATER TRANSFER</td>
<td>4,943,679 $</td>
<td>4,943,679 $</td>
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</tr>
<tr>
<td>REVENUE BY LAW</td>
<td>413,510 $</td>
<td>415,810 $</td>
<td>-0.5%</td>
</tr>
<tr>
<td>PLANNING DEVELOPMENT</td>
<td>267,079 $</td>
<td>209,000 $</td>
<td>23.7%</td>
</tr>
<tr>
<td>REVENUE: ASSESSMENT</td>
<td>10,000 $</td>
<td>10,000 $</td>
<td>0.0%</td>
</tr>
<tr>
<td>Aruba Revenue</td>
<td>1,762,800 $</td>
<td>1,787,000 $</td>
<td>-1.3%</td>
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<tr>
<td>SURPLUS TRANSFER</td>
<td>59,500 $</td>
<td>59,500 $</td>
<td>0.0%</td>
</tr>
<tr>
<td>GAS TAX REVENUE</td>
<td>5,492,300 $</td>
<td>3,377,000 $</td>
<td>62.5%</td>
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<tr>
<td>TOTAL REVENUE</td>
<td>140,690,845 $</td>
<td>143,011,281 $</td>
<td>-1.6%</td>
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</tbody>
</table>

Expenditure Highlights

- Total operating expenditure $148,890,845
- Overall increase 1.97%
- $250,000 for Transit Pilot project
- $50,000 for Canada 150 celebrations
- Addition funding for Volunteer fire of $96,000
- Additional training funds for Volunteer fire $31,000
- Schedule Heavy Garbage Spring 2018
- Maintain operations of CBU Arona
- Addition of Communications/information officer
CBRM Operating Budget Expenditure Comparison

<table>
<thead>
<tr>
<th>Expenditure Summary 2017-18</th>
<th>Budget 2017-18</th>
<th>Budget 2016-17</th>
<th>Increase (Decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ENGINEERING &amp; PUBLIC WORKS</td>
<td>$4,507,017</td>
<td>$4,291,245</td>
<td>0.95%</td>
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<tr>
<td>PARKS &amp; BUILDINGS</td>
<td>$2,379,537</td>
<td>$2,191,388</td>
<td>8.69%</td>
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<tr>
<td>FACILITIES (CORSO, CENTENNIAL &amp; COUNTY)</td>
<td>$3,149,392</td>
<td>$3,042,263</td>
<td>3.56%</td>
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<tr>
<td>REGISTRATION</td>
<td>$1,536,533</td>
<td>$1,001,264</td>
<td>53.39%</td>
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<td>POLICE SERVICES</td>
<td>$14,211,204</td>
<td>$13,701,030</td>
<td>3.89%</td>
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<td>CONDITIONAL TRANSFERS</td>
<td>$14,019,468</td>
<td>$13,374,520</td>
<td>4.81%</td>
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<td>FISCAL SERVICES</td>
<td>$11,359,117</td>
<td>$9,018,086</td>
<td>25.66%</td>
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<td>FIRE SERVICES</td>
<td>$8,977,848</td>
<td>$7,938,169</td>
<td>13.57%</td>
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<tr>
<td>FINANCE</td>
<td>$7,807,017</td>
<td>$7,322,015</td>
<td>6.64%</td>
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<tr>
<td>TECHNOLOGY</td>
<td>$6,244,487</td>
<td>$1,856,466</td>
<td>241.32%</td>
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<tr>
<td>CLERK</td>
<td>$627,024</td>
<td>$591,817</td>
<td>5.94%</td>
</tr>
<tr>
<td>ADMINISTRATION</td>
<td>$1,293,530</td>
<td>$1,598,791</td>
<td>19.25%</td>
</tr>
<tr>
<td>PLANNING SERVICES</td>
<td>$3,050,076</td>
<td>$3,445,208</td>
<td>-10.23%</td>
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<td>HUMAN RESOURCES</td>
<td>$1,690,282</td>
<td>$1,659,164</td>
<td>1.96%</td>
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<td>LEGAL SERVICES</td>
<td>$948,335</td>
<td>$899,972</td>
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<tr>
<td>OCCUPATIONAL HEALTH &amp; SAFETY</td>
<td>$220,192</td>
<td>$219,722</td>
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<td>LEGISLATIVE</td>
<td>$1,476,326</td>
<td>$1,458,087</td>
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<tr>
<td>TOTAL EXPENDITURES</td>
<td>$14,130,045</td>
<td>$14,011,431</td>
<td>0.88%</td>
</tr>
</tbody>
</table>

Expenditure Details

Public Works
- Overall increase $20,052 (2.12%)
- Wages and benefits
  - increased as per collective agreement
  - Net increase in wages and benefits of $408,923
- Contracts/agreements increased for solid waste, provincial roads, MRF conveyor system $102,825
- Operational materials and supplies increase(salt, gravel, asphalt) $167,500
- Capital lease expired for transfer facility decrease $140,000
- Vehicle repairs decrease by do to fleet renewal $50,000
- Schedule Heavy Garbage to Spring 2018 decrease $250,000
- Pilot Project for Transit $250,000
- Expected 85% Decrease in Crossing fees from Genesee and Wyoming
- Decrease in Professional Services moved to Buildings $27,500
Expenditure Details Cont’d

Parks and Buildings
- Overall increase $278,691 (4.68%)
- Wages and salaries $72,780
- Decrease in heat $15,000
- Decrease in building facility rental $50,000
- Increase for security $21,000
- Increase in contracts and agreements, includes $120,000 for communities in bloom $207,000
- Grant for North Side Pool added to Bldgs $60,000
- Increase in Professional Services for cost share energy manager previously in PW $44,000
- Decrease in Building Facility repair based on Projected $32,500

Expenditure Details Cont’d

Facilities
- Overall Increase $264,629 (8.7%)
- Increase in wages and salaries $62,179
- Increase in Electrical for CBU $90,000
- Increase in Operational Materials and Supplies for CBU $42,500
- Increase in cost of sales of $20,000
- Increase in contracts and agreements for CBU $88,000
- Decrease in Bldg Facility maintenance
Expenditure Details cont’d

Recreation

- Overall decrease $326,371 (-10.83%)
- Wages and benefits increase of $8180 driven by collective agreements
- Student funding increase for min wage increase $20,000
- Community events increase by $50,000 for Canada 150 celebrations
- Sustainability fund balance $380,500 with $162,500 committed to Miners Museum leaving $218,000 balance.
- Sustainability funding reallocated
  - $100,000 to CAO budget for Savoy
  - $60,000 to Buildings for North Side Pool
  - $120,000 to Parks for Flowers
  - $120,000 to Police for Relays

Expenditure Details Cont’d

Police

- Overall increase $529,644 (2.06%)
- Wage and benefits increase, net of cost recovery, estimated at $439,144
- Grants to organizations increase for Relays program $120,000
- Decrease in telephone of $20,000
- Decrease in lab costs for major investigations $14,500
Expenditure Details Cont’d

Conditional Transfers
- Overall increase in $360,666 (1.91%)
- Provincial costs estimate to increase by $360,000

Fiscal
- Overall decrease of $280,969 (1.69%)
- Decrease in interest charges $407,000
- Increase in principle pmts by $126,911

Expenditure Details Cont’d

Fire Services
- Overall increase $782,743 (4.55%)
- Wages and benefits increase of $156,638 as per collective agreement
- Volunteer Fire Grant reviewed and adjusted to current costs $96,067
- Increase in training for Volunteers $31,000
- Office equipment for new fire building $6,500
- Capital lease payments for TMR starting this yr $207,000
- Increase in operational equipment $19,000 for SCBA for Dominion, and PPE for Sydney
- Decrease in veh equip maint and gas of $13,600 based on projected
- Reduction of other operating costs $80,000
- Increase in Bldg/Repair to address solution for Mechanical Building $204,000
- First year of funding a reserve for Comfort Centers $2,000
Expenditure Details Cont’d

Finance
- Increase of $64,998 (2.3%)
- Wage and benefits increased $33,263
- Proposed decrease in one position at CSC with Addition of Commissioner, Monies to be reallocated to warehouse to address shortage resulting from Org review
- Liability insurance increase by $35,050

Expenditure Details Cont’d

Technology
- Increase in Overall Budget $70,223 (6.8%)
- Increase in Wages and benefits as per collective agreement $95,223
- New position for Communications/information officer funded by decrease in software and global decrease in telephone with new provincial contract
- Decrease in Telephone/Networks of $5,000
- Decrease in Computer Software $15,000
- Increase in SAP and other licenses $4,000
Expenditure Details Cont’d

Municipal Clerk
- Overall increase $24,577 (4.89%)
- Increase wage of $3,177 driven by collective agreements
- Increase in contributions for election reserve $20,000

Expenditure Details Cont’d

Administration
- Overall increase $124,553
- Wages and benefits increased $15,027 driven by collective agreements
- Increase travel due to increase in activity for economic development $9,500
- Reallocation of operating expenses to match projected with zero net effect
- Increase in grants to organizations for Savoy Theatre $100,000
CAO – Administration – CBRM
2017-18 Grants to Organizations

- BCB (50/50) $223,956
  - Provincial Economic Development Funding
- BCB (75/25) $63,562
  - Federal Economic Development Funding
- Destination CB $80,000
- Savoy Theatre $100,000

Expenditure Details Cont’d

Planning
- Overall decrease $65,010 (-2.44%)
- Wages and benefits decrease of $83,165 due to property management position moved to legal department
- Transfer of funds from 2 summer positions to professional services for National Trust downtown Sydney for Urban Planner, partially funded from CAO professional services $25,000 and planning $27,000
- Reallocation of other operating resulting in decrease of $8800
Expenditure Details Cont’d

Human Resources
- Overall Increase $12,118 (.74%)
- Solely due to wage increase as per collective agreement

Expenditure Details Cont’d

Legal
- Overall increase $95,443 (16.77%)
- Increase in Wages as per collective agreement and one extra position with property management added to Legal from Planning, total increase $94,443
- Increase in Advertising $1,000
Expenditure Details Cont’d

OHS
- Overall increase $2,460 (1.12%)
- Wage Increase as per collective agreement $2,460

Expenditure Details Cont’d

Legislative
- Overall increase $11,978 (.82%)
- Wages and benefits increase of $39,316 driven by collective agreement
- Telephone decrease of $4,400
- Computer hardware decrease of $25,000
Public Budget Consultations

Items addressed that were evident and seen as priorities throughout Budget Consultations and surveys:

Capped Assessment

- 19.41% of residential assessment in CBRM is capped which equates to close to 1 billion dollars of assessment
- Staff continue to work with the UNSM, PVSC and the AMA to develop a system of taxation that is equitable and better addresses low income tax payers

Public Consultations cont.

CBRM's Tax Rate is the second highest residential rate in the Province and highest commercial rate.

- Mayor and Council continue their work on economic development and have made positive steps toward Port development, addition of a Second Berth and downtown development.
Recommendation

- Recommend a motion to approve operating budget totaling $148,890,845 as presented
- Recommend a transfer of prior years' surplus to revenue of $50,000

Thank You
<table>
<thead>
<tr>
<th>Revenue Summary 2017-18</th>
<th>Budget 2017-18</th>
<th>Budget 2016-17</th>
<th>Projected Operating Results 2016-17</th>
<th>% Increase (decrease)</th>
</tr>
</thead>
<tbody>
<tr>
<td>TAXES</td>
<td>107,007,980 $</td>
<td>103,903,540 $</td>
<td>104,081,059 $</td>
<td>1.08%</td>
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<tr>
<td>GRANTS IN LIEU OF TAXES</td>
<td>8,765,459 $</td>
<td>9,416,331 $</td>
<td>8,369,924 $</td>
<td>5.55%</td>
</tr>
<tr>
<td>PROV. TRANS OPERATING GRANT</td>
<td>15,335,838 $</td>
<td>15,335,838 $</td>
<td>15,335,838 $</td>
<td>0.00%</td>
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<tr>
<td>PROV. TRANS HST PAYMENT</td>
<td>509,113 $</td>
<td>498,805 $</td>
<td>498,805 $</td>
<td>-1.48%</td>
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<tr>
<td>ADMINISTRATIVE</td>
<td>1,323,698 $</td>
<td>1,248,000 $</td>
<td>1,385,796 $</td>
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<tr>
<td>FINANCE</td>
<td>33,489 $</td>
<td>30,500 $</td>
<td>32,243 $</td>
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<tr>
<td>FIRE</td>
<td>610,078 $</td>
<td>608,515 $</td>
<td>608,515 $</td>
<td>0.00%</td>
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<tr>
<td>POLICE</td>
<td>373,370 $</td>
<td>415,000 $</td>
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<tr>
<td>911 Service</td>
<td>180,000 $</td>
<td>180,000 $</td>
<td>180,000 $</td>
<td>30.10%</td>
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<tr>
<td>TRANSIT</td>
<td>684,000 $</td>
<td>622,000 $</td>
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<td>-1.27%</td>
</tr>
<tr>
<td>SOLID WASTE</td>
<td>2,300,000 $</td>
<td>2,200,000 $</td>
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<td>SEWERS CHARGES</td>
<td>100,000 $</td>
<td>110,000 $</td>
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<td>880,079 $</td>
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<tr>
<td>WATER UTILITY TRANSFER</td>
<td>4,951,510 $</td>
<td>4,951,510 $</td>
<td>4,951,510 $</td>
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<tr>
<td>REVENUE BY-LAW</td>
<td>413,015 $</td>
<td>445,500 $</td>
<td>413,915 $</td>
<td>10.05%</td>
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<tr>
<td>PLANNING/ DEVELOPMENT</td>
<td>207,370 $</td>
<td>292,000 $</td>
<td>265,370 $</td>
<td>12.24%</td>
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<tr>
<td>REVENUE RECREATION</td>
<td>39,000 $</td>
<td>116,045 $</td>
<td>24,000 $</td>
<td>-23.65%</td>
</tr>
<tr>
<td>REVENUE FACILITIES</td>
<td>1,823,000 $</td>
<td>1,867,500 $</td>
<td>1,811,000 $</td>
<td>39.52%</td>
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<tr>
<td>SURPLUS TRANSFER</td>
<td>50,000 $</td>
<td>593,000 $</td>
<td>-</td>
<td>-</td>
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<tr>
<td>GAS TAX REVENUE</td>
<td>3,462,960 $</td>
<td>3,827,352 $</td>
<td>3,827,351 $</td>
<td>2.84%</td>
</tr>
<tr>
<td>TOTAL REVENUE</td>
<td>148,890,845 $</td>
<td>146,011,421 $</td>
<td>145,423,976 $</td>
<td>1.97%</td>
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<tr>
<td>Department</td>
<td>Budget 2017-18</td>
<td>Budget 2016-17</td>
<td>% increase (decrease)</td>
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</tr>
<tr>
<td>------------------------------------------------</td>
<td>----------------</td>
<td>----------------</td>
<td>-----------------------</td>
<td></td>
</tr>
<tr>
<td>ENGINEERING &amp; PUBLIC WORKS</td>
<td>$44,367,637</td>
<td>$43,447,585</td>
<td>2.12%</td>
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<tr>
<td>PARKS &amp; BUILDINGS</td>
<td>$6,239,997</td>
<td>$5,961,306</td>
<td>4.68%</td>
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<tr>
<td>FACILITIES (C200, COUNTY &amp; CBU ARENAS)</td>
<td>$3,306,912</td>
<td>$3,042,283</td>
<td>8.70%</td>
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<tr>
<td>RECREATION</td>
<td>$2,688,533</td>
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<td>-10.83%</td>
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<tr>
<td>POLICE SERVICES</td>
<td>$28,231,284</td>
<td>$25,701,620</td>
<td>2.06%</td>
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</tr>
<tr>
<td>CONDITIONAL TRANSFERS</td>
<td>$16,235,466</td>
<td>$16,574,820</td>
<td>-1.91%</td>
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</tr>
<tr>
<td>FISCAL SERVICES</td>
<td>$16,335,117</td>
<td>$16,016,086</td>
<td>-1.66%</td>
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</tr>
<tr>
<td>FIRE SERVICES</td>
<td>$17,977,844</td>
<td>$17,195,102</td>
<td>4.55%</td>
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</tr>
<tr>
<td>FINANCE</td>
<td>$2,897,017</td>
<td>$2,832,019</td>
<td>2.30%</td>
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</tr>
<tr>
<td>TECHNOLOGY</td>
<td>$1,244,687</td>
<td>$1,165,484</td>
<td>6.80%</td>
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</tr>
<tr>
<td>CLERK</td>
<td>$527,594</td>
<td>$503,017</td>
<td>4.86%</td>
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<tr>
<td>ADMINISTRATION</td>
<td>$1,233,343</td>
<td>$1,108,791</td>
<td>1.13%</td>
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<tr>
<td>PLANNING SERVICES</td>
<td>$2,599,518</td>
<td>$2,664,523</td>
<td>-2.44%</td>
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<tr>
<td>HUMAN RESOURCES</td>
<td>$1,650,262</td>
<td>$1,638,145</td>
<td>0.74%</td>
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<tr>
<td>LEGAL SERVICES</td>
<td>$664,515</td>
<td>$589,072</td>
<td>13.77%</td>
<td></td>
</tr>
<tr>
<td>OCCUPATIONAL HEALTH &amp; SAFETY</td>
<td>$222,182</td>
<td>$219,722</td>
<td>1.2%</td>
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</tr>
<tr>
<td>LEGISLATIVE</td>
<td>$1,470,938</td>
<td>$1,458,957</td>
<td>0.82%</td>
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</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
<td>$148,890,845</td>
<td>$146,011,421</td>
<td>1.97%</td>
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</tbody>
</table>