320 Esplanade
Sydney, Nova Scotia
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CBRM *A Community of Communities*

Cape Breton Regional Municipality

DRAFT

CBRM Budget 2018-2019

Summary Document
(media copy)

March 6-8, 2018

CAPE BRETON
REGIONAL MUNICIPALITY

Proposed Capital Budget

2018-2019

CAPE BRETON
REGIONAL MUNICIPALITY

Capital Budget Highlights

- **Total Capital Budget $33,932,855** (2017/18 - $31,343,000)
- $10.5m Second Berth for Sydney Marine Terminal (construction - Year 1 of 2)
- $4.5m BayPlex renovations (construction - Year 1 of 2)
- $4.4m Roads – Local, Collector, J-Class
- $4.2m Vehicles and Equipment
- $3.0m Sanitary Sewer/Storm Water Mitigation/Separation projects, pumping facilities
- $1.8m Police East division facility construction
- $1.3m Wastewater management
- $1.1m Anaerobic digester
- $1.0m Buildings, Plants, Parks, Grounds and Arenas – General upgrades
- Sydney Harbour (West) Year 1 of 8 Collector/Treatment
- Active Transportation
- Traffic and pedestrian signals
- Charlotte Street Redesign Engineering

- **Debt remains at current level**
- **Gas tax allocated 100% to capital fund to offset borrowing**

Capital Program 2018-19

Buildings, Parks and Grounds		**Infrastructure**	
Parks and Grounds	$ 150,000	Sydney Cruise Extension	$ 10,500,000
Buildings - General Upgrades	540,000	Roads - Local, Arterial/Collector	4,292,250
Arena Upgrades	225,000	J-Class Roads	162,050
Bayplex Renovations	4,500,000	Wastewater Management	1,296,705
Police East	1,857,000	Anaerobic Digester	1,156,000
Solid Waste Plant	100,000	Sanitary Sewer - Pumping Facilities	1,080,067
Total Buildings, Parks and Grounds	$ 7,372,000	Storm Water Separation	1,040,316
		Sydney Harbour West Collector	545,067
		Sewer Inflow/Infiltration Reduction Program	450,000
Fleet/Equipment		Traffic & Pedestrian Signals	700,000
Fleet Replacement	$ 1,500,000	Active Transportation	588,400
Fire Vehicles and Equipment	1,300,000	Storm Mitigations	500,000
Transit	1,350,000	Charlotte Street Redesign Engineering	100,000
Total Fleet/Equipment	$ 4,150,000	**Total Infrastructure**	$ 22,410,855
TOTAL CAPITAL PROGRAM			**$ 33,932,855**

Capital Funding 2018-19

External Funding		
Provincial Funding	$ 7,228,490	
Federal Funding	7,782,697	
Gas Tax Rebate Program	6,688,257	
Other	4,000	$ 21,703,444
CBRM		
Transfer from Water Utility	$ 650,000	
Operating Fund	162,050	
Capital Reserve Fund	1,526,000	$ 2,338,050
Total Project Funding		**$ 24,041,494**
New Debt		**$ 9,891,361**
Total Capital Program		**$ 33,932,855**

Debt Schedule

Current long term debt as of March 31, 2018	$	48,616,687
Short term borrowing (16/17 capital projects)		12,975,000
Short term borrowing (17/18 capital projects)		11,495,000
Debt to be retired in 18/19		(9,981,341)
Capital borrowing required for proposed budget		9,891,361
Balance of total debt as of March 2019 (estimate)	**$**	**72,996,707**

- NOTE: Estimated total debt, March 2018 budget deliberations $76,165,057
- Overall debt reduction of **$3,100,000**!

Recommendation:
Capital Budget 2018/19

Motion to approve:

- Capital Budget 2018/19 totaling **$33,932,855**
- Associated required borrowing resolutions for **$9,891,341**
- **$1,457,000** withdrawal from capital reserve

CAPE BRETON
REGIONAL MUNICIPALITY

Proposed Operating Budget
2018-2019

CAPE BRETON
REGIONAL MUNICIPALITY

Revenue Highlights
Proposed Operating Budget $146,860,803

- Total proposed operating budget **$146,860,803**
  - **Decrease** in overall revenue **($2,030,040)(-1.4%)**
- **($3.4m)** reduction in use of Gas Tax funding!
  - Solid waste debt paid off - Gas tax previously taken directly into revenue now fully utilized in Capital program
- **($176,447) decrease** in revenue from building rentals
  - Expiry of Port of Sydney Lease
- Equalization to remain at 2014/15 funding levels
- No planned use of operating reserves

Revenue Highlights Cont'd

Proposed Operating Budget $146,860,803

- **Increase** in total tax revenue **$744,023 (.7%)**
  - Increase in capped assessment **0.9%**
  - **Decrease** in commercial tax revenue **(-.2%)**
- **Increase** in Federal Grant in Lieu **$222,657** (increased assessment)
- **Increase** in Facilities Revenue **$203,000** (Full utilization of CBU arena)
- **Increase** in Transit Revenue **$128,500** (new routes)
- Proposed **increase** of minimum tax levy from $400 to **$500**
  - **$100,000** annually
  - Not increased since implemented in 1998

CBRM Operating Budget Revenue Comparison

Revenue Summary 2018-19 Budget	Projected Operating Results 2017-18	Budget 2017-18	Budget 2018-19	% increase (decrease)
TAXES	$ 106,243,107	$ 107,067,568	$ 107,811,592	0.69%
GRANTS IN LIEU OF TAXES	$ 8,899,604	8,766,456	$ 8,989,113	2.54%
PROV. TRANS OPERATING GRANT	$ 15,335,838	$ 15,335,838	$ 15,335,838	0.00%
PROV. TRANS HST PAYMENT	$ 524,444	$ 509,113	$ 524,444	3.01%
ADMINISTRATIVE	$ 1,602,300	$ 1,323,098	$ 1,614,003	21.99%
FINANCE	$ 29,900	$ 33,489	$ 30,000	-10.42%
FIRE	$ 610,078	$ 610,078	$ 608,821	-0.21%
POLICE	$ 401,105	$ 373,370	$ 373,370	0.00%
911 SERVICE	$ 199,482	$ 180,000	$ 199,482	10.82%
TRANSIT	$ 669,068	$ 664,000	$ 792,500	19.35%
SOLID WASTE	$ 2,130,000	$ 2,300,000	$ 2,300,000	0.00%
SEWERS CHARGES	$ 110,000	$ 100,000	$ 100,000	0.00%
BUILDING RENTALS	$ 555,092	$ 680,077	$ 503,630	-25.95%
WATER UTILITY TRANSFER	$ 4,951,510	$ 4,951,510	$ 4,951,510	0.00%
REVENUE BY-LAW	$ 417,718	$ 413,915	$ 415,500	0.38%
PLANNING/ DEVELOPMENT	$ 204,791	$ 207,370	$ 246,000	18.63%
FACILITIES REVENUE	$ 1,983,154	$ 1,862,000	$ 2,065,000	10.90%
SURPLUS TRANSFER	$ 50,000	$ 50,000	$ -	-100.00%
GAS TAX REVENUE	$ 3,462,960	$ 3,462,960	$ -	-100.00%
TOTAL REVENUE	$ 148,380,151	$ 148,890,843	$ 146,860,803	-1.4%

Expenditure Highlights

Proposed Operating Budget $146,860,803

- **Decrease** in debt servicing costs of **($4,076,655)!!!**
- **($325,000) decrease** in street lighting costs
- Contribution to J-Class roads **decreased ($237,950)**
- **($100,000)** decrease in professional services (Port CEO salary)
- Discontinuation of Communities in Bloom **($100,000)**

Expenditure Highlights Cont'd

Proposed Operating Budget $146,860,803

- **$624,000** annual pension deficit payment eliminated
  - offset by increased employer contributions to PSSP
- Transit pilot project continued for 2018/19 **$250,000**
- Heavy garbage budget reestablished **$254,000**
- 19 positions maintained for Boots on the Street (**$520,000** subsidy)
- Continued operation of CBU Arena

**Several collective agreement contracts expired and negotiations pending

The Path to Balance

- Requested new staff positions removed **($160,000)**
  - Arts & Culture Coordinator
    - Recommend to fund out of economic development funding
  - Civic Addressing Coordinator
- Restructuring to provide HR position to service police **($32,500)**
- Deferral of school demolitions **($200,000)**
  - plan to seek provincial funding
- Reduction in professional services budgets **($125,000)**
  - Administration ($75,000)
  - By-laws ($50,000 – Kempter Court Study)
- Reduction in contracts and agreements **($337,950)**
  - J-Class Roads ($237,950) – decrease in overall road capital
  - Communities in Bloom ($100,000)
- Claw-back, based on projections, requested budget increases for:
  - Parks & Buildings ($150,000) contracts and agreements
  - Parks & Buildings ($65,000) building/facility maintenance
  - Parks & Buildings ($27,000) operational materials/supplies

The Path to Balance (Cont'd)

- Heritage grant increase of **$5,000** offset by reduction to promotion expense (Administration)
- Training expense increase for fire services **$30,000** offset by reductions in other departments' training budgets:
  - EPW ($11,000)
  - Technology ($6,000)
  - Finance ($5,000)
  - Human Resources ($2,000)
  - Planning ($3,000)
  - Police ($3,000)
- Requests for equipment replacement to be funded out of existing budgets **($30,000)**
  - EPW ($15,000)
  - Fire Services ($15,000)
- Increase to minimum tax levy **($100,000)**

CBRM Operating Budget Expenditure Comparison

Expenditure Summary 2018-19 Budget	Projected Operating Results 2017-18	Budget 2017-18	Budget 2018-19	% increase (decrease)
ENGINEERING & PUBLIC WORKS	$ 44,483,159	$ 44,367,637	**$ 45,577,826**	**2.7%**
PARKS & BUILDINGS	$ 6,286,551	$ 6,239,997	**$ 6,207,224**	**-0.5%**
FACILITIES (C200, CENTENNIAL & COUNTY ARENAS)	$ 3,482,350	$ 3,306,912	**$ 3,398,412**	**2.8%**
RECREATION	$ 2,686,535	$ 2,686,533	**$ 2,639,463**	**-1.8%**
POLICE SERVICES	$ 26,182,805	$ 26,231,264	**$ 26,994,915**	**2.9%**
CONDITIONAL TRANSFERS	$ 18,555,418	$ 19,235,486	**$ 19,274,044**	**0.2%**
FISCAL SERVICES	$ 16,656,735	$ 16,335,117	**$ 12,620,462**	**-22.7%**
FIRE SERVICES	$ 17,463,119	$ 17,977,844	**$ 18,201,994**	**1.2%**
FINANCE	$ 2,625,874	$ 2,897,017	**$ 2,860,330**	**-1.3%**
TECHNOLOGY	$ 1,237,101	$ 1,244,687	**$ 1,301,881**	**4.6%**
CLERK	$ 520,699	$ 527,594	**$ 536,755**	**1.7%**
ADMINISTRATION	$ 1,196,432	$ 1,233,343	**$ 1,083,979**	**-12.1%**
PLANNING SERVICES	$ 2,824,724	$ 2,599,518	**$ 2,656,804**	**2.2%**
HUMAN RESOURCES	$ 1,867,279	$ 1,872,444	**$ 1,374,144**	**-26.6%**
LEGAL SERVICES	$ 660,957	$ 664,515	**$ 676,602**	**1.8%**
LEGISLATIVE	$ 1,438,276	$ 1,470,936	**$ 1,455,969**	**-1.0%**
TOTAL EXPENDITURES	$ 148,168,015	$ 148,890,844	**$ 146,860,803**	**-1.4%**

Expenditure Details

Engineering & Public Works $45,577,826

Engineering & Public Works

- Overall increase **$1,210,189 (2.7%)**
- Wages and benefits increase of **$726,389** as per collective agreement and pension plan transfer
- Contracts/agreements increased **$670,435**
  - Heavy Garbage **$253,840**
- Pilot Project for Transit **$250,000**
- Decrease in street lights of **($325,000)**

Expenditure Details Cont’d
Parks, Buildings & Libraries $6,207,224

Parks, Buildings, & Libraries

- Overall decrease **($32,773) (-0.5%)**
- Salaries and benefits decreased **($225,829)** due to changes in estimates, offset by mandatory increases in collective agreements and pension plan transfer
- Increase in contracts and agreements of **$164,665** to reflect anticipated actual expenditures
- Discontinuation of Communities in Bloom **($100,000)**

Expenditure Details Cont’d
Facilities $3,398,412

Facilities

- Overall Increase **$91,500 (2.8%)**
- **Increase** in wages and benefits **$158,600** due to CBU contract staff transfer, collective agreement increases and pension plan transfer and transfer of
- **Increase** in Cost of Sales of **$50,000** for purchase of POS system (Recommendation - Food & Beverage Audit)
- **Decrease** in contracts and agreements for CBU **($70,000)** (transferred to wages/benefits)
- **Increase** in ice rental revenue – CBU **$165,000**

Expenditure Details Cont'd
Recreation $2,639,463

Recreation

- Overall **decrease ($47,071)(-1.8%)**
- Wages and benefits **increase** of **$12,129** due to collective agreement estimates and pension plan transfer
- Community events **decreased** by **($50,000)** for one-time Canada 150 celebrations in 17/18

Expenditure Details Cont'd
Police $26,994,915

Police

- Overall increase **$763,650 (2.9%)**
- Wage and benefits increase, net of cost recovery **$766,650**
  - Elimination of staff sergeant position in exchange for dedicated Human resource professional (included in HR draft budget). Net cost savings of **($32,500)**
  - Offset by increases mandated by collective agreement and pension plan transfer
- Non-wage expenditures net decrease **($3,000)**

Expenditure Details Cont'd

Conditional Transfers $19,274,044

Fiscal $12,620,462

Conditional Transfers

- Overall increase in **$38,558 (0.2%)**
  - No anticipated rate increases required for Provincially mandated costs (estimated)
  - Mandatory contribution amounts not yet received

Fiscal

- Overall decrease of **($3,714,655) (-22.7%)**
- **Decrease in debt servicing of ($4,076,655)!**
- Increase in allowance for uncollectible taxes of **$300,000**

Expenditure Details Cont'd

Fire Services $18,201,994

Fire Services

- Overall increase **$224,149 (1.7%)**
- Wage and benefits increase of **$64,250** as per collective agreement, net of **($50,000)** reduction in estimates for overtime.
- Volunteer Fire Grant reviewed and adjusted to current costs **$11,417**
- Increase in training for Volunteers **$25,401**
  - 2nd consecutive year – 2017/18 training increased $31,000
- Increase in volunteer vehicle maintenance program **$62,524**
- Reduction hydrant charges **($52,646)**

Expenditure Details Cont'd

Finance $2,860,330

Finance

- Decrease of **($36,687) (-1.3%)**
- Wage and benefits decreased **($14,732)** due to decrease in CFO salary, offset by collective agreement increases and pension plan transfer
- Computer software decrease of **($10,000)** associated with one-time expenditure in 2017/18

Expenditure Details Cont'd

Technology $1,301,881

Technology

- Increase in Overall Budget **$57,194 (4.6%)**
- Increase in Wages and benefits of **$66,214** due to change in job description for Director in addition to collective agreement and pension plan transfer
- Decrease in Telephone/Networks of **($5,000)**

Expenditure Details Cont'd
Municipal Clerk $536,755

CAPE BRETON REGIONAL MUNICIPALITY

Municipal Clerk

- Overall increase **$9,161 (1.7%)**
- Increase wages & benefits of **$6,512** driven by collective agreements and pension plan transfer

Expenditure Details Cont'd
Administration $1,083,979

CAPE BRETON REGIONAL MUNICIPALITY

Administration (CAO/Economic Development)

- Overall budget decrease **($149,363) (-12.1%)**
- Wages and benefits increased **$8,837** based on estimated collective agreements and pension plan transfer
- **($5,000)** reduction in promotion budget offsets heritage grant budget increase
- Decrease in professional services budget **($155,000)**
  - **($100,000)** CBRM's portion of Port of Sydney CEO salary transferred to Port of Sydney
  - Further reduction of **($55,000)** - typically used for studies that come up throughout the year

Economic Development
2018-19 Grants to Organizations

Economic Development Funding (REN)	$287,518
Destination CB	$ 80,000
Savoy Theatre	$100,000
Total Grants to Organizations	$467,518

Expenditure Details Cont'd
Planning $2,656,804

Planning

- Overall increase **$57,286 (2.2%)**
- Wages and benefits increase of **$86,541**
  - Addition of 1 assistant building official position (approved 2017/18)
  - Estimated collective agreement and pension plan transfer increases
- Elimination of gas/diesel budget of **($11,000)**
- Decrease in negotiated contracts and agreements of **($15,395)**

Expenditure Details Cont'd

Human Resources $1,151,455
Occupational Health & Safety $222,689

Human Resources/OH&S

- Overall decrease **($498,300) (-26.6%)**
- Wages increase of **$98,208** a result of:
  - HR Civilian dedicated to police force (position transfer from police budget)
  - Contractual increases per collective agreements
- Benefits decrease of **($589,693)** a result of:
  - Elimination of pension deficit repayment of **($624,000)** for CBRM pension plan on transfer to PSSP
  - Offset by contractual increases and pension plan transfer
- Lease expense decrease of **($3,000)** due to amalgamation of HR/OH&S departments

Expenditure Details Cont'd

Legal $676,602

Legal

- Overall increase **$12,087 (1.8%)**
- Increase in wages and benefits as per collective agreement and pension plan transfer of **$7,287**
- Increase in Professional Dues of **$6,000** for NS Barristers Society

Expenditure Details Cont'd
Legislative $1,455,969

CAPE BRETON REGIONAL MUNICIPALITY

Legislative

- Overall decrease **($14,967) (-1.0%)**
- Wages and benefits increase of **$19,170** driven by collective agreement
- Travel expense decrease of **($21,762)**
- Telephone decrease of **($14,052)**

Stakeholder Requests

CAPE BRETON REGIONAL MUNICIPALITY

Stakeholder	Amount Requested
Economic Development	
CB Partnership	**100,000**
Capital Grant Requests	
New Dawn Enterprises	1,500,000
Horizon Achievement Centre	750,000
Savoy	340,000
Camp BretonDean	50,000
	2,640,000
Operating Grant Requests	
Highland Arts Theatre	50,000
Glace Bay Heritage Museum	40,000
Pier Rink	35,000
Fossil Centre	25,000
Pan CB Food Hub	12,500
	162,500
Not for Profit/Municipal Partnership Request	
BCB/CB Gymnastics	TBD
George D. Lewis School	TBD
Total	**2,902,500** +

Stakeholder Requests

Staff Recommendations re: Stakeholder Requests:

- **CB Partnership:** Refer to overall Economic Development strategy
- **Capital Grants >$25,000:** No budgetary capacity to fund
- **Operating Grants:**
  - Ineligible for funding under current policy.
  - Sustainability Committee does not recommend policy changes to fund operating requests, as it creates a year-to-year dependency rather than go forward plan to achieve sustainability.
  - Council may, by motion, instruct the committee to fund specific requests.
  - Council may, by motion, direct requests to sustainability committee as part of the 2018/19 Municipal Grant Program for vetting/evaluation in conjunction with other requests, limiting financial assistance to thresholds specified in the policy.
- **Not for Profit/Municipal Partnerships:** Require further staff analysis to determine financial/operational implications.

Recommendation

- Recommend a motion to approve operating budget totaling **$146,860,803** as presented.
- Recommend a motion to increase minimum tax levy from $400 annually to **$500** annually.

CAPE BRETON
REGIONAL MUNICIPALITY

Thank You

Revenue Summary 2018-19 Budget	Projected Operating Results 2017-18	Budget 2017-18	**Budget 2018-19**	**% increase (decrease)**	**Increase (decrease)**	2019-20	2020-21	2021-22	2022-23
TAXES	$ 106,243,107	$ 107,067,568	**$ 107,811,592**	**0.69%**	**$ 744,023**	$ 109,689,228	$ 105,056,535	$ 106,893,214	$ 108,815,723
GRANTS IN LIEU OF TAXES	$ 8,899,604	8,766,456	**$ 8,989,113**	**2.54%**	**$ 222,657**	$ 9,120,687	$ 9,256,305	$ 9,396,080	$ 9,540,131
PROV. TRANS OPERATING GRANT	$ 15,335,838	$ 15,335,838	**$ 15,335,838**	**0.00%**	**$ -**	$ 15,335,838	$ 15,335,838	$ 15,335,838	$ 15,335,838
PROV. TRANS HST PAYMENT	$ 524,444	$ 509,113	**$ 524,444**	**3.01%**	**$ 15,331**	$ 524,444	$ 524,444	$ 524,444	$ 524,444
ADMINISTRATIVE	$ 1,602,300	$ 1,323,098	**$ 1,614,003**	**21.99%**	**$ 290,905**	$ 1,641,852	$ 1,670,183	$ 1,699,002	$ 1,728,320
FINANCE	$ 29,900	$ 33,489	**$ 30,000**	**-10.42%**	**$ (3,489)**	$ 30,300	$ 30,603	$ 30,909	$ 31,218
FIRE	$ 610,078	$ 610,078	**$ 608,821**	**-0.21%**	**$ (1,257)**	$ 608,821	$ 608,821	$ 608,821	$ 608,821
POLICE	$ 401,105	$ 373,370	**$ 373,370**	**0.00%**	**$ -**	$ 373,370	$ 373,370	$ 373,370	$ 373,370
911 SERVICE	$ 199,482	$ 180,000	**$ 199,482**	**10.82%**	**$ 19,482**	$ 199,482	$ 199,482	$ 199,482	$ 199,482
TRANSIT	$ 669,068	$ 664,000	**$ 792,500**	**19.35%**	**$ 128,500**	$ 827,500	$ 897,500	$ 872,500	$ 922,500
SOLID WASTE	$ 2,130,000	$ 2,300,000	**$ 2,300,000**	**0.00%**	**$ -**	$ 2,324,000	$ 2,348,570	$ 2,373,715	$ 2,399,437
SEWERS CHARGES	$ 110,000	$ 100,000	**$ 100,000**	**0.00%**	**$ -**	$ 100,000	$ 100,000	$ 100,000	$ 100,000
BUILDING RENTALS	$ 555,092	$ 680,077	**$ 503,630**	**-25.95%**	**$ (176,447)**	$ 500,676	$ 500,676	$ 500,676	$ 500,676
WATER UTILITY TRANSFER	$ 4,951,510	$ 4,951,510	**$ 4,951,510**	**0.00%**	**$ -**	$ 4,951,510	$ 4,951,510	$ 4,951,510	$ 4,951,510
REVENUE BY-LAWS	$ 417,718	$ 413,915	**$ 415,500**	**0.38%**	**$ 1,585**	$ 421,000	$ 426,000	$ 431,500	$ 436,500
PLANNING / DEVELOPMENT	$ 204,791	$ 207,370	**$ 246,000**	**18.63%**	**$ 38,630**	$ 251,200	$ 256,400	$ 261,600	$ 266,800
FACILITIES REVENUE	$ 1,983,154	$ 1,862,000	**$ 2,065,000**	**10.90%**	**$ 203,000**	$ 2,065,000	$ 2,302,000	$ 2,317,000	$ 2,397,000
SURPLUS TRANSFER	$ 50,000	$ 50,000	**$ -**	**-100.00%**	**$ (50,000)**	$ -	$ -	$ -	$ -
GAS TAX REVENUE	$ 3,462,960	$ 3,462,960	**$ -**	**-100.00%**	**$ (3,462,960)**	$ -	$ -	$ -	$ -
TOTAL REVENUE	$ 148,380,151	$ 148,890,843	**$ 146,860,803**	**-1.4%**	**$ (2,030,040)**	$ 148,964,908	$ 144,838,237	$ 146,869,662	$ 149,131,771

Expenditure Summary 2018-19 Budget	Projected Operating Results 2017-18	Budget 2017-18	**Budget 2018-19**	**% increase (decrease)**	**Increase (Decrease)**	2019-20	2020-21	2021-22	2022-23
ENGINEERING & PUBLIC WORKS	$ 44,483,159	$ 44,367,637	**$ 45,577,826**	**2.7%**	**$ 1,210,189**	$ 46,415,022	$ 40,756,675	$ 41,429,208	$ 42,224,236
PARKS & BUILDINGS	$ 6,286,551	$ 6,239,997	**$ 6,207,224**	**-0.5%**	**$ (32,773)**	$ 6,296,536	$ 6,387,287	$ 6,479,500	$ 6,573,203
FACILITIES (C200, CENTENNIAL & COUNTY ARENAS)	$ 3,482,350	$ 3,306,912	**$ 3,398,412**	**2.8%**	**$ 91,500**	$ 3,712,760	$ 3,788,039	$ 3,863,469	$ 3,954,663
RECREATION	$ 2,686,535	$ 2,686,533	**$ 2,639,463**	**-1.8%**	**$ (47,071)**	$ 2,760,608	$ 2,825,495	$ 2,683,508	$ 2,693,652
POLICE SERVICES	$ 26,182,805	$ 26,231,264	**$ 26,994,915**	**2.9%**	**$ 763,650**	$ 26,546,118	$ 27,068,981	$ 27,797,984	$ 28,590,978
CONDITIONAL TRANSFERS	$ 18,555,418	$ 19,235,486	**$ 19,274,044**	**0.2%**	**$ 38,558**	$ 19,744,436	$ 20,228,057	$ 20,725,294	$ 21,236,546
FISCAL SERVICES	$ 16,656,735	$ 16,335,117	**$ 12,620,462**	**-22.7%**	**$ (3,714,655)**	$ 12,746,519	$ 12,809,138	$ 11,371,958	$ 10,976,690
FIRE SERVICES	$ 17,463,119	$ 17,977,844	**$ 18,201,994**	**1.2%**	**$ 224,150**	$ 18,640,625	$ 18,636,658	$ 18,790,448	$ 19,036,355
FINANCE	$ 2,625,874	$ 2,897,017	**$ 2,860,330**	**-1.3%**	**$ (36,687)**	$ 2,889,024	$ 2,919,047	$ 2,949,404	$ 2,980,100
TECHNOLOGY	$ 1,237,101	$ 1,244,687	**$ 1,301,881**	**4.6%**	**$ 57,194**	$ 1,318,466	$ 1,329,198	$ 1,340,079	$ 1,351,111
MUNICIPAL CLERK	$ 520,699	$ 527,594	**$ 536,755**	**1.7%**	**$ 9,161**	$ 540,922	$ 545,132	$ 549,383	$ 553,677
ADMINISTRATION	$ 1,196,432	$ 1,233,343	**$ 1,083,979**	**-12.1%**	**$ (149,363)**	$ 1,168,805	$ 1,173,344	$ 1,178,784	$ 1,182,836
PLANNING, INSPECTIONS AND BY-LAWS	$ 2,824,724	$ 2,599,518	**$ 2,656,804**	**2.2%**	**$ 57,286**	$ 2,650,091	$ 2,777,310	$ 2,820,149	$ 2,863,347
HUMAN RESOURCES / OH&S	$ 1,867,279	$ 1,872,444	**$ 1,374,144**	**-26.6%**	**$ (498,300)**	$ 1,386,475	$ 1,396,910	$ 1,407,449	$ 1,418,093
LEGAL SERVICES	$ 660,957	$ 664,515	**$ 676,602**	**1.8%**	**$ 12,087**	$ 681,212	$ 685,868	$ 690,570	$ 695,320
LEGISLATIVE	$ 1,438,276	$ 1,470,936	**$ 1,455,969**	**-1.0%**	**$ (14,967)**	$ 1,467,290	$ 1,511,100	$ 1,492,475	$ 1,500,965
TOTAL EXPENDITURES	$ 148,168,015	$ 148,890,844	**$ 146,860,803**	**-1.4%**	**$ (2,030,042)**	$ 148,964,909	$ 144,838,237	$ 145,569,662	$ 147,831,771
TOTAL REVENUES		$ 148,890,843	**$ 146,860,803**			$ 148,964,908	$ 144,838,237	$ 146,869,662	$ 149,131,771
CAPITAL OUT OF OPERATING			**$ (0)**			$ (0)	$ (0)	$ 1,300,000	$ 1,300,000

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