



OPERATING BUDGET

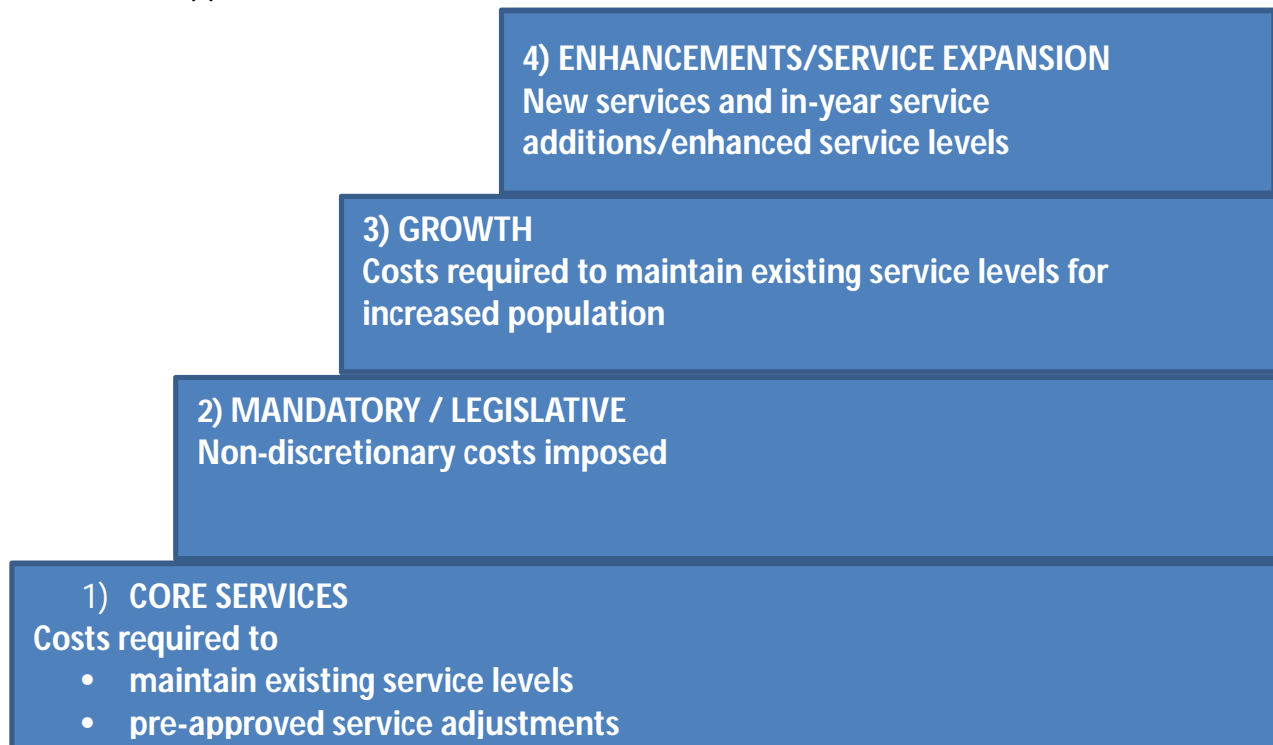


Introduction

In planning for a vibrant, healthy and sustainable community, the Town of Halton Hills is committed to providing community leadership on issues of concern, and delivering a broad range of public services to its residents and businesses. The Operating Budget is one of the Town’s primary documents in supporting service delivery that is efficient, effective and economical. In preparing the 2019 preliminary Operating Budget, Town staff has considered department business plans, the Town’s Strategic Plan, Long Range Financial Plan and Asset Management Plan. Please note, December 3, 2018 marks the inauguration of a new term of Council; in 2019, Council and staff will work towards setting new strategic priorities for the 2019 – 2022 term.

The Operating Budget process commences with the preparation of preliminary Business Plans and base budgets for each department. Base budget adjustments include all costs necessary to continue existing operations of the department such as previously approved contract or service adjustments, inflationary increases, performance increments, cost of living allowances as well as legislated and other accounting changes.

Once base budgets are established, identification of needs are assessed corporately to address deficiencies in service levels, as they relate to growth or community expectations, and are balanced against the cost of implementing the necessary changes. In prioritizing what is achieved in each budget cycle, Town staff first addresses the requirements to maintain existing core services. Staff then assesses all adjustments needed to conform to mandatory or legislated changes, evaluates service level impacts from growth, and considers the implementation of new services or service level enhancements based on community need. This hierarchical approach is illustrated below:



The following sections provide a detailed summary of each department’s Operating Budget, including revenue and expenses for 2019. The Financial statements illustrate the approved 2018 Operating Budgets by department, the base Operating Budget for 2019 adjusted for costs required to maintain existing services, and the total Operating Budget after incorporating the proposed Budget Inclusions selected through the needs identification process. In offsetting expenditure increases, the Town considers revenue from other sources first, with the remaining balance coming from the tax levy.

Operating Budget Summary

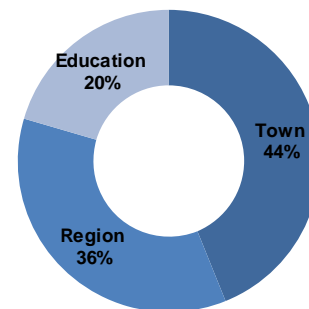
The Town of Halton Hills 2019 net Operating Budget (tax levy supported budget) is proposed at \$50,689,500. Taxes levied support Transportation & Transit, Recreation & Culture, Parks & Open Space, Environmental, Fire, Library, and Administration services that provide the quality of life expected by residents of the community.

The net impact on property taxes will result in an overall increase of 2.4%, after considering the preliminary Operating Budgets of the Region (1.9% increase) and school boards (0.0%). The proposed Operating Budget represents a 3.9% increase in the portion for Town provided services.

	2018 Final Budget	2019 Preliminary Budget	\$ Change	% Change
Town	\$364	\$378	\$14	3.9%
Region *	\$295	\$301	\$6	1.9%
Education **	\$170	\$170	\$0	0.0%
Total	\$829	\$849	\$20	2.4%

Notes:
 * Based on Regional 2019 proposed budget
 **Based on 2018 Education rates

**DISTRIBUTION OF
RESIDENTIAL TAX DOLLARS**



The preliminary Operating Budget was prepared in consideration of the following challenges and opportunities for 2019:

- Projected assessment growth of 2.8% of the total tax base, representing additional revenue of \$1,444,000, related mostly to new residential housing construction;
- Compensation adjustments for staff amounting to \$1,720,800, including previously approved contract agreements, performance increments, job evaluation changes, the proposed cost of living adjustment, and inflationary pressures on employer-provided benefits;
- Increased expenditures of \$113,500 relating to previously approved capital projects;
- Inflationary pressures on existing services in consideration of the CPI forecasted inflation of 2.0% for 2019, as well as materials and supplies required to maintain existing service levels amounting to an expenditure increase of \$506,600;

- Additional contributions to reserves as per the 2018 Long Range Financial Plan in the amount of \$525,950 in order to replace assets as needed, and support long term capital planning;
- Creation of a special levy to address the infrastructure deficit at a 0.6% tax levy increase of \$284,000;
- Addressing resourcing gaps identified in the Corporate Technology Strategic Plan at an expenditure increase of \$401,500;
- The transition of the ActiVan transit program to an in-house service at a net expenditure increase of \$233,800;
- The expansion of integrated youth services provided at the Georgetown and Acton youth centres resulting in a net increase in expenses of \$153,500;
- Acceleration of the Fire Services Master Plan to provide 24 hour full-time service in all areas of Halton Hills at a net increase of \$444,700. As a result, annual increases to the Special Fire Services Levy have been discontinued. The annual Fire Services Levy will remain at \$2,451,200;
- And, the continuation of existing contractual positions as required to deliver expected services at a cost of \$697,500, funded from the anticipated 2018 operating surplus. Should the 2018 operating surplus not materialize as anticipated, the necessary funds will be contributed from the Tax Rate Stabilization Reserve.

The below graphic displays gross expenditures by service category in the proposed 2019 Operating Budget. This format aligns with the formats presented in the Long Range Financial Plan, Asset Management Plan and Public Sector Accounting Board (PSAB) reporting. Traditional departmental net operating budgets are also provided on pages 2-10 to 2-42.

Town of Halton Hills Gross Expenditures by Service Category

	* 2018	2019				2019 vs 2018	
	Budget (\$)	Base Budget (\$)	Pre Approved Capital Impacts	Inclusions	One Time	Total Budget (\$)	Budget Change
Gross Expenditures							
Administration	11,627,757	12,430,200	61,500	401,500	6,000	12,899,200	1,271,443 10.9%
Fire Services	7,866,555	8,373,655	-	444,700	51,300	8,869,655	1,003,100 12.8%
Recreation & Culture	10,600,330	10,582,057	-	155,900	90,800	10,828,757	228,427 2.2%
Library Services	3,546,199	3,738,200	-	-	16,600	3,754,800	208,601 5.9%
Environmental Services	1,616,781	1,671,139	-	23,600	102,900	1,797,639	180,858 11.2%
Planning & Development	4,566,650	4,576,936	-	85,400	86,800	4,749,136	182,486 4.0%
Transportation & Transit	13,048,054	13,256,551	-	-	314,600	13,571,151	523,097 4.0%
Parks & Open Space	2,118,454	2,240,248	52,000	-	-	2,292,248	173,794 8.2%
Capital & Long Term Planning	14,570,945	15,131,595	-	284,000	50,000	15,465,595	894,650 6.1%
Total Net Expenditures	47,322,000	49,745,000	113,500	1,057,300	(226,300)	50,689,500	3,367,500 7.1%
General Levy	(38,769,100)	(39,149,600)	-	(1,671,500)	-	(40,821,100)	
Special Levies	(8,172,400)	(8,140,400)	-	(284,000)	-	(8,424,400)	
Assessment Growth	(380,500)	-	-	(1,444,000)	-	(1,444,000)	
Total Taxation	(47,322,000)	(47,290,000)	-	(3,399,500)	-	(50,689,500)	(3,367,500) 7.1%
Net Town Tax Impact (Net of Assessment Growth)	(48,766,000)	(48,734,000)	-	(1,955,500)	-	(50,689,500)	(1,923,500) 3.9%

* 2018 budget restated in 2019 new account structure for comparative purposes

The proposed 2019 Operating Budget represents an increase in the net tax levy of \$1,923,500, or 3.9%, after adjustments for growth. Although higher than the anticipated CPI for inflation in 2019 of 2.0%, the 2019 Budget keeps the cost of Town services affordable with a modest tax increase when considering the amount of new services and service level enhancements noted above.

Property Tax Impact

Total expenditures in the preliminary 2019 Operating Budget are \$74,228,181, representing a \$4,666,456 (6.7%) increase over the 2018 approved budget. As noted earlier, the Town explores other revenue sources first to pay for increases in expenditures, and funds the outstanding balance from the tax levy. In 2019, \$2,742,956 of the increase in expenditures will be funded from other revenue sources or assessment growth, with the remainder to be funded through a proposed increase to the tax levy of \$1,923,500 (3.9%) – 0.6% of the net levy increase relates to the special levy needed to address the infrastructure deficit, with the remaining 3.3% from the general tax levy to support service delivery, new services and enhancements to existing services. A breakdown of the total tax levy is provided below:

Levy	Approved 2018 Budget (\$)	Increase (Decrease)	% of Adj. Net Levy	Preliminary 2019 Budget (\$)
General Levy	39,149,600	1,671,500	3.4%	40,821,100
Special Levy - Georgetown Hospital	335,000			335,000
Special Levy - Fire Services	2,451,200			2,451,200
Special Levy - Pavement Management	1,884,000			1,884,000
Special Levy - Infrastructure	2,084,000			2,084,000
Special Levy - Arenas	1,232,700			1,232,700
Special Levy - Fair Workplaces, Better Jobs Act 2017	185,500	(32,000)	-0.1%	153,500
Special Levy - Infrastructure Gap	-	284,000	0.6%	284,000

The net result is an expected overall property tax increase of 2.4%, after considering the preliminary Operating Budgets of the Region (1.9% increase) and school boards (0.0%). Per \$100,000 of residential assessment, this equates to a total of \$848.94 in property taxes with \$378.05 of the total directed towards Town-provided services. The remainder is allocated as follows: \$300.89 to the Region of Halton and \$170.00 to education. The net tax increase for Town-provided services is 3.9% and is equal to \$14.35 per \$100,000 of residential assessment.

As presented in the below graphic, the majority of the 3.9% net tax increase is comprised of \$6.08 per \$100,000 for capital planning to address future infrastructure needs and \$7.46 per \$100,000 for the service level enhancements previously identified. Base budget pressures resulting from inflation and growth total \$11.59 per \$100,000 of residential assessment, which are largely mitigated through additional revenues from assessment growth (\$10.77 per \$100,000 of residential assessment).

2018 Residential Property Tax Bill plus 2019 Increases per \$100,000 of Residential Assessment



TOWN OF HALTON HILLS
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2019 FINAL TAX BILL

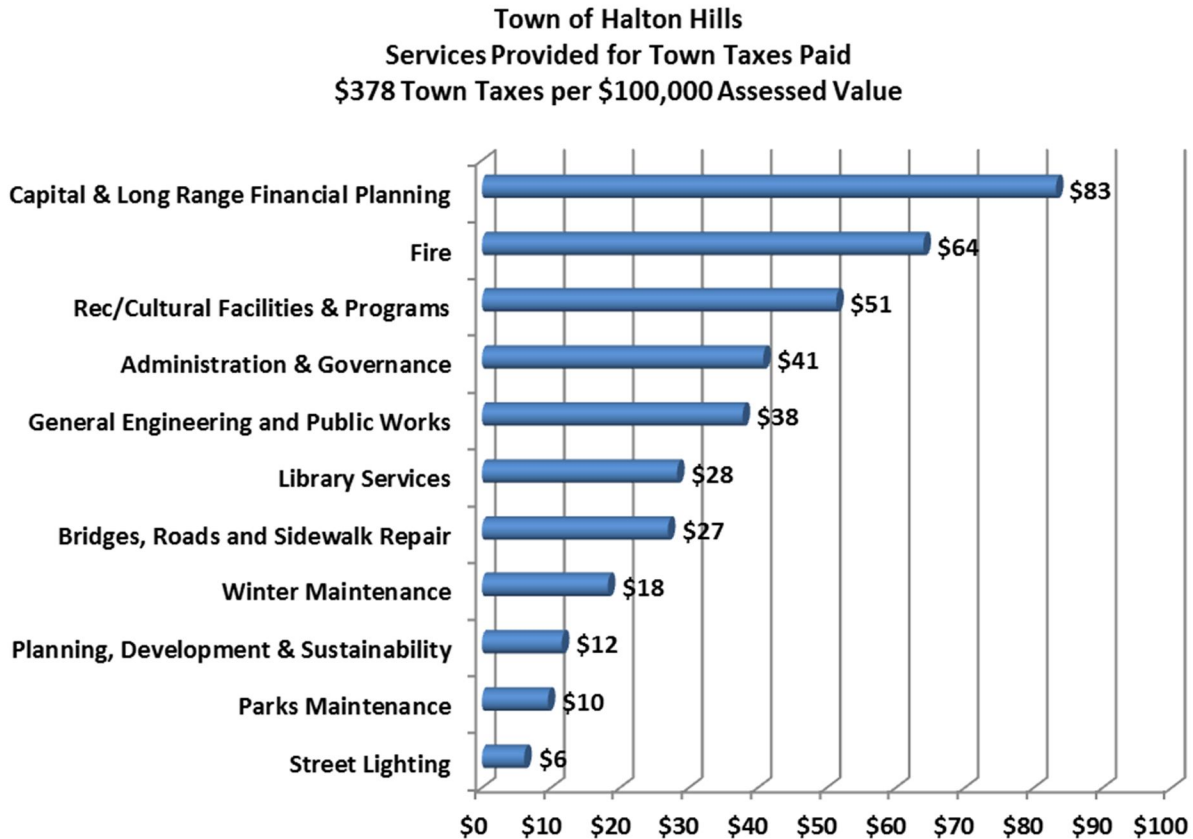
Tax Roll Number 2415000 000 00000 0000
Group Code
Billing Date

Assessed Owner and Mailing Address XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXX	Property Location and Legal Description XXXXXXXXXXXXXXXXXXXX XXXXXXXX
	Mortgage Company
	Mortgage Account #
	Accumulated Deferral as of billing date: \$0

ASSESSMENTS		TOWN		REGION				EDUCATION	
				General		Waste			
Tax Class and Description	Value	Tax Rate %	Amount	Tax Rate %	Amount	Tax Rate %	Amount	Tax Rate %	Amount
2018 Residential Tax Rate	100,000	.361129	361.13	.267619	267.62	.027664	27.66	.170000	170.00
Georgetown Hospital Levy	100,000	.002575	2.58						
Assessment Growth	100,000	(.010770)	(10.77)	(.004014)	(4.01)	(.000415)	(0.41)		
2018 Residential Tax Rate Net of Assessment Growth		.352934	352.93	.263605	263.60	.027249	27.25		
2019 Tax Increases:									
Inflation on Existing Services	100,000	.009096	9.10						
Growth Related Increases	100,000	.002485	2.49						
Planning for Infrastructure Needs	100,000	.006078	6.08						
New Services & Enhancements	100,000	.007456	7.46						
		.025115	25.12	.009099	9.10	.000941	0.94		
Net 2019 Increase	100,000	.014346	14.35	.005085	5.08	.000526	0.53	-	-
Sub Totals			\$378.05		\$272.70		\$28.19		\$170.00
SPECIAL CHARGES / CREDITS PHASE-IN / CAP ADJS				SUMMARY					
				Municipal & Education Taxes				\$848.94	
				Special Charges/Credits				.00	
				Phase-in / Cap Adjustments				.00	
Total	\$0.00		\$0.00	Final 2019 Taxes				\$848.94	

Please note, graphic is for display purposes only and is not a replica of the actual tax bill format.

Approximately 68% of total Town revenue is received through property taxes. Other revenue sources include, but are not limited to, user fees, service charges, program fees, interest earned federal and provincial grant funding, payment in lieu of taxes and trust fund contributions. Net of all other revenue sources, the \$378.05 collected per \$100,000 of assessment is spent on providing the services below:



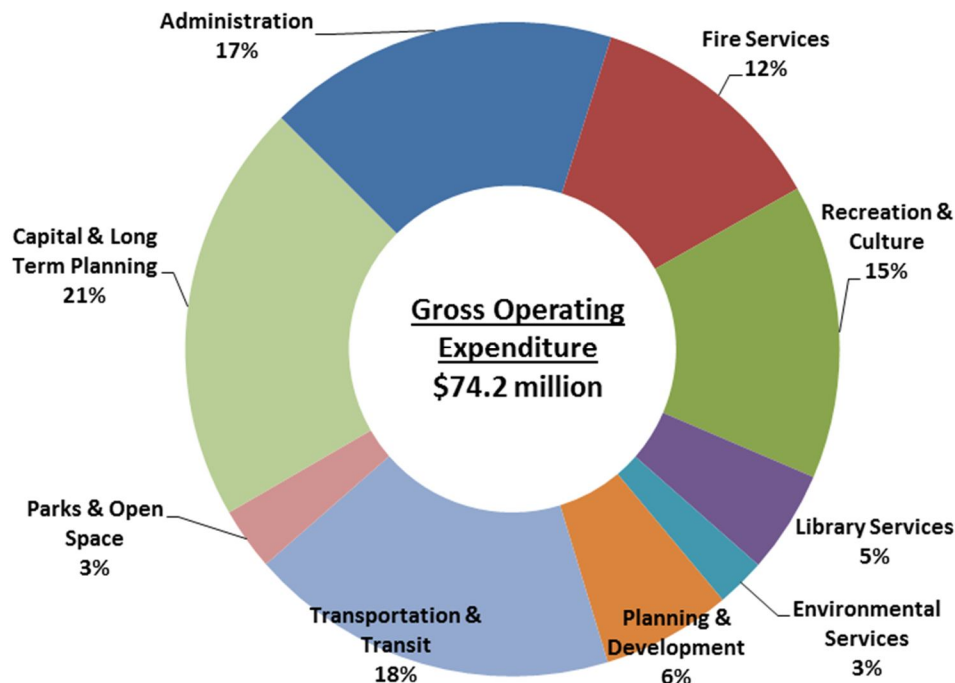
Budget Expenditures

The Town is responsible for a number of programs and services to support the safety and well-being of its residents and businesses and preserve the high quality of life. Some of these services have a direct and immediate effect on the community while other responsibilities, such as long term planning or policy development, seek to support the growth of the community – balancing future needs while upholding current standards. The Town’s gross operating expenses are budgeted at \$74,228,181 and provide the following services and programs:

- Capital & Long Term Planning - \$15,465,595 (21%). This involves planning and capital financing for replacement of Town assets and infrastructure including roads, facilities, fleet and other equipment.
- Transportation & Transit - \$13,571,151 (18%). Includes expenses for ongoing maintenance of Transportation & Transit services such as bridges, roads and sidewalk repair, snowplowing and streetlighting.
- Administration - \$12,899,200 (17%). Administration and governance of all Town provided services. This includes divisions such as Information Services, Clerks and

Legislative Services, Economic Development, Human Resources and Accounting, as well as the delivery of corporate wide programs such as legal services, advertising and insurance coverage.

- Recreation & Culture - \$10,828,757 (15%). Operation costs of recreation and cultural facilities and programs including aquatics, seniors, and youth, as well as design construction and operation of community centres, arenas and cultural centres. The delivery of cultural programs and initiatives, such as the Cultural Master Plan, Public Art Master Plan, Culture Days and programming of the Helson Gallery are led by the Economic Development, Innovation and Culture division within the Office of the CAO.
- Fire Services - \$8,869,655 (12%). All operating costs related to three fire stations that provide all-hazards response capability to natural and human caused events.
- Planning & Development - \$4,749,136 (6%). Costs associated with developing and implementing plans, programs and services that enhance and build the community. This includes the development of policy and sustainability documents, the review of development applications filed under the Planning and Building Code Acts and the preparation of various legal agreements.
- Library Services - \$3,754,800 (5%). Includes operating costs of the Georgetown and Acton branch libraries, community outreach programs, as well as events and services provided by Library staff.
- Parks & Open Space - \$2,292,248 (3%). Costs involved with the acquisition, design, construction and maintenance of parks, trails and cemeteries, as well as community development for groups, volunteers and events.
- Environmental Services - \$1,797,639 (2%). Includes all costs related to stormwater management and environmental sustainability.



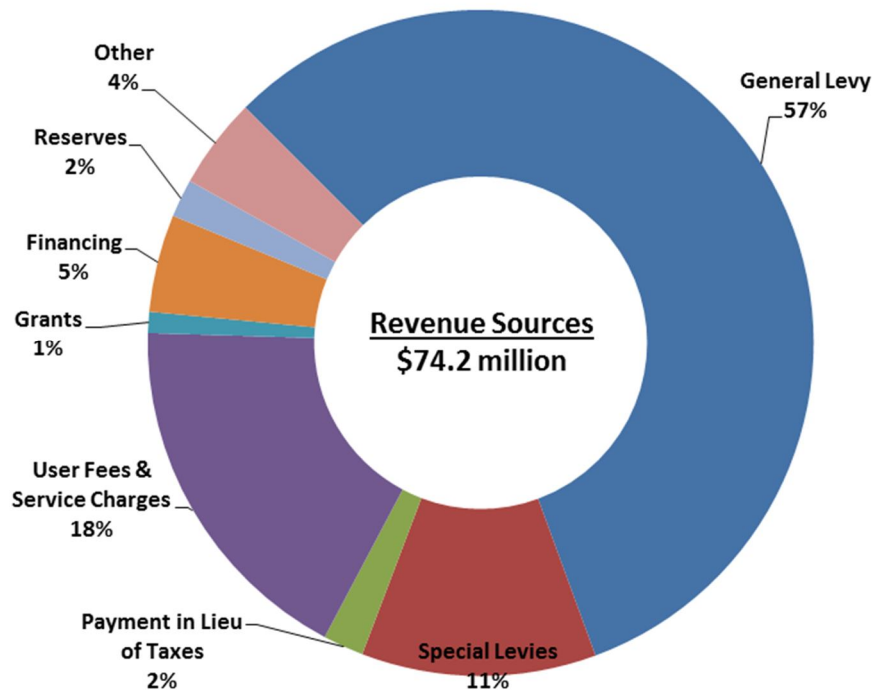
Budget Revenues

Taxation accounts for 68% of the funding for the Town’s Operating Budget, including 11% from Special Levies, while the remaining balance is primarily comprised of user fees, service charges and earned interest.

Fees are charged to users of many Town services to ensure that those who benefit from the service are directly contributing to cover service expenses. When setting user fees and service charges, the Town considers a variety of factors, such as whether the service provides an individual or community benefit, ability of residents to pay for these services, charges of neighbouring municipalities for similar services and limits set by Town policy or other legislative requirements. The user rates and fees for 2019 are established in report CORPSERV-2018-0042.

Other revenue sources do not typically increase at the pace of inflation on expenditures for Town services or with the Town’s growth, such as earned interest or federal and provincial grant funding. As a result, the budget is largely supported through taxation.

Sources of revenues used to fund the \$74,228,181 in operating expenses are displayed in the chart below, along with their percentage share of total funding.



Staff Complement

TOWN OF HALTON HILLS STAFF COMPLEMENT 2019 BUDGET & BUSINESS PLAN				
Full-Time	282.0	293.0	10.0	303.0
Part-Time	122.6	120.1	0.6	120.7
Capital Full-Time	3.5	-	-	-
Contract	3.6	1.6	-	1.6
Contract	1.0	4.5	4.0	8.5
Capital Contract	1.0	-	-	-

* Includes amendments to 2018 budget as a result of in year staffing changes through reorganization.

** Includes the addition of net 5.0 FTE firefighter positions to accelerate the objectives of the Fire Master Plan.

As noted above, the total staff complement has changed to address Council’s priorities and in particular, to ensure Town services are delivered in an effective, efficient, and economical manner. Net additions in 2019 include the following:

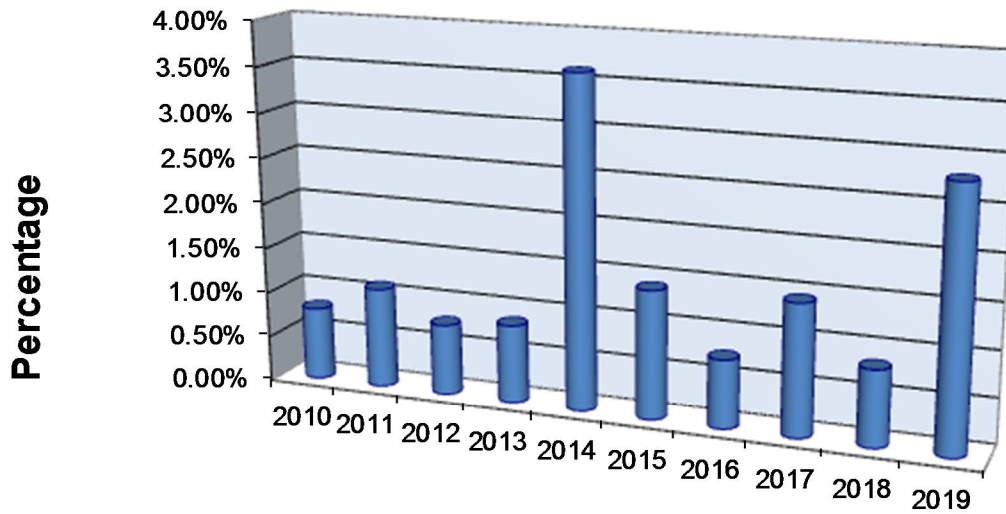
- Three full-time permanent positions in Information Services, as identified in the Corporate Technology Strategic Plan;
- Net 5.0 full-time equivalent (FTE) firefighter positions, to accelerate the objectives identified in the Fire Services Master Plan;
- Part-time hours amounting to two FTE positions needed for increased hours of operation at both Georgetown and Acton Youth Centres;
- Two additional crossing guard locations requiring 0.6 FTE positions;
- And, the continuation of 4.0 FTE positions currently under contract, required to meet existing service level expectations. Net additions include an Assessment Analyst, Communications Coordinator, Fire Customer Service Representative and a Traffic Analyst. All contract positions will be funded through a one-time contribution from the anticipated 2018 operating surplus and will have a net zero impact on the 2019 tax rate. Should the 2018 operating surplus not materialize as anticipated, the necessary funds will be contributed from the Tax Rate Stabilization Reserve.

Town of Halton Hills 2019 Operating Budget Net Expenditures by Department

	* 2018		2019			2019 vs 2018			
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre-Approved Capital Impacts	Inclusions	One-Time	Total Budget (\$)	Budget Change	
Net Expenditures									
Council	812,667	837,130	958,800	(10,000)	-	-	948,800	136,133	16.8%
Office of the CAO	2,835,200	2,710,735	3,045,500	500	-	-	3,046,000	210,800	7.4%
Corporate Services	4,701,000	4,755,213	5,043,800	48,700	401,500	-	5,494,000	793,000	16.9%
Library Services	3,617,594	3,597,942	3,794,600	-	-	-	3,794,600	177,006	4.9%
Fire Services	7,817,655	7,439,341	8,139,655	-	444,700	-	8,584,355	766,700	9.8%
Transportation & Public Works	12,796,080	12,735,294	13,160,600	52,000	23,600	-	13,236,200	440,120	3.4%
Planning & Sustainability	1,799,500	1,672,758	1,553,600	-	-	-	1,553,600	(245,900)	-13.7%
Recreation and Parks	6,455,070	6,422,535	6,735,350	-	153,500	-	6,888,850	433,780	6.7%
Corporate Revenues & Expenses	6,487,234	5,728,729	7,597,095	22,300	(250,000)	(226,300)	7,143,095	655,861	10.1%
Total Net Expenditures	47,322,000	45,899,679	50,029,000	113,500	773,300	(226,300)	50,689,500	3,367,500	7.1%
General Levy	(38,769,100)	(39,154,087)	(39,149,600)	-	(1,671,500)	-	(40,821,100)	(2,052,000)	5.3%
Special Levies	(8,172,400)	(8,172,400)	(8,140,400)	-	(284,000)	-	(8,424,400)	(252,000)	3.1%
Assessment Growth	(380,500)	-	-	-	(1,444,000)	-	(1,444,000)	(1,063,500)	279.5%
Total Taxation	(47,322,000)	(47,326,487)	(47,290,000)	-	(3,399,500)	-	(50,689,500)	(3,367,500)	7.1%
Net Town Tax Impact (Net of Assessment Growth)	(48,766,000)		(48,734,000)	-	(1,955,500)	-	(50,689,500)	(1,923,500)	3.9%

* 2018 budget and forecast restated in 2019 new account structure for comparative purposes
 Note: Department subtotals show net operating expenditures and do not include contributions from Special Tax Levies.

Assessment Growth Trends



	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
■ Growth %	0.80%	1.10%	0.78%	0.86%	3.62%	1.41%	0.75%	1.44%	0.84%	2.80%

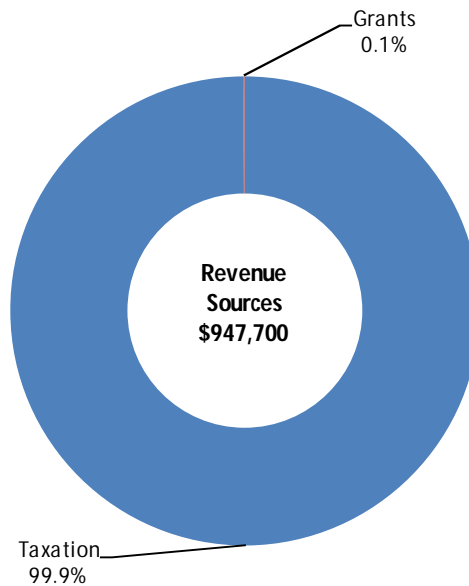
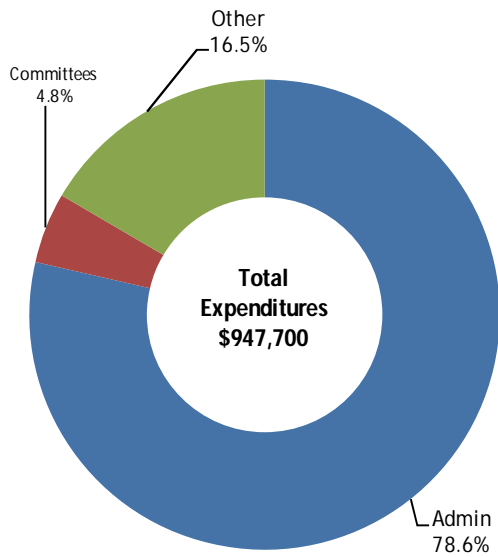
Note: 2019 estimated growth , Final Roll to be received in early Dec

Assessment growth refers to new properties added to the tax roll and/or expansions of or additions to existing properties that increase total tax revenues. Assessment growth is also impacted by the settlement of appeals filed by property owners. The 2019 Operating Budget includes anticipated net assessment growth of 2.80%, representing additional revenue of \$1,444,000, related mostly to new residential housing construction and the addition of new residential lots which will be available for housing construction next year. Increases in property values due to reassessment do not provide additional revenue to the Town. The tax rate is set in a manner in which the Town raises sufficient tax revenue to balance the budget.

2019 Operating Budget Highlights

The proposed 2019 Operating Budget for Council is \$949,800 in gross expenditures and \$948,800 net expenditures supported from the general tax levy. This represents a 16.8% increase over the 2018 budget. The total cost to deliver these services to Halton Hills residents is summarized below:

	2018		2019				2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change
Expense	813,667	846,262	959,800	(10,000)	-	-	949,800	136,133 16.7%
Revenue	(1,000)	(9,132)	(1,000)	-	-	-	(1,000)	- 0.0%
Total Net Expenditures	812,667	837,130	958,800	(10,000)	-	-	948,800	136,133 16.8%



	2018		2019					2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change	
Division									
Administration									
Expense	602,344	577,928	746,700	-	-	-	746,700	144,356	24.0%
Revenue	-	-	-	-	-	-	-	-	0.0%
Net Expenditures	602,344	577,928	746,700	-	-	-	746,700	144,356	24.0%
Committees									
Expense	56,323	48,536	56,000	(10,000)	-	-	46,000	(10,323)	(18.3%)
Revenue	(1,000)	(9,132)	(1,000)	-	-	-	(1,000)	-	0.0%
Net Expenditures	55,323	39,404	55,000	(10,000)	-	-	45,000	(10,323)	(18.7%)
Other									
Expense	155,000	219,798	157,100	-	-	-	157,100	2,100	1.4%
Revenue	-	-	-	-	-	-	-	-	0.0%
Net Expenditures	155,000	219,798	157,100	-	-	-	157,100	2,100	1.4%
Total									
Expense	813,667	846,262	959,800	(10,000)	-	-	949,800	136,133	16.7%
Revenue	(1,000)	(9,132)	(1,000)	-	-	-	(1,000)	-	0.0%
Total Net Expenditures	812,667	837,130	958,800	(10,000)	-	-	948,800	136,133	16.8%

The \$136,133 or 16.8%, net increase to the Council Operating Budget is mainly due to the Council Compensation Review that took place in 2018. Please see below for the breakdown of the major drivers to the budget changes:

- Base budget increase of \$129,400 within compensation & benefits resulting from the Council Compensation Review in 2018. The one-third tax exemption allowance provided to elected officials was removed as of December 1, 2018 as per Bill C-44. Per Report ADMIN-2018-0010, the resulting loss in net pay from the removal of the tax exemption be offset by increases in base salaries for the affected positions leading to the base budget increase.
- Decrease of \$10,000 in the Accessibility Committee's contract services budget, resulting from efficiencies generated in the implementation of online webstreaming Committee and Council meetings.

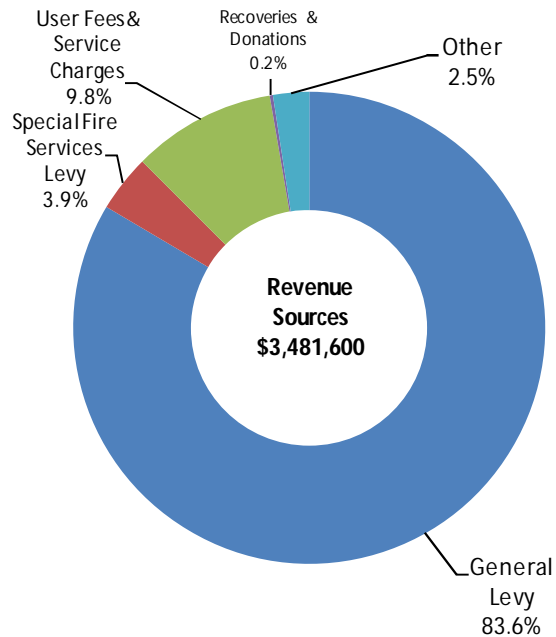
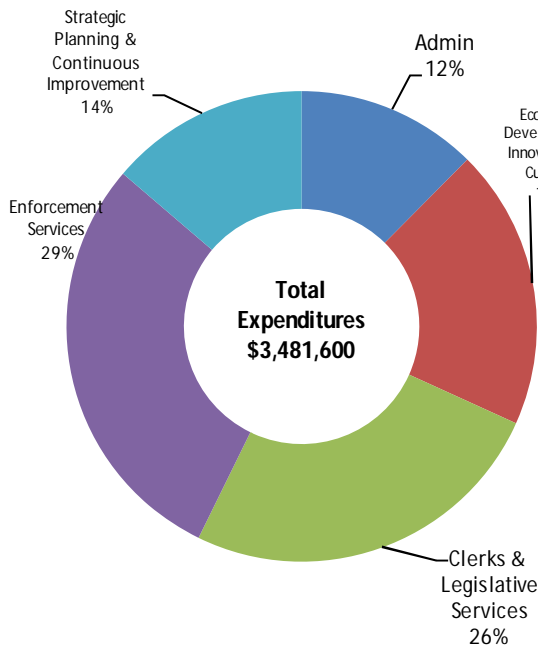
2019 Operating Budget Overview

The Office of the CAO delivers a broad range of services and programs that ensure the efficient and effective delivery of Town business. The department is made up of three divisions: Strategic Planning and Continuous Improvement; Clerks; and Economic Development, Innovation and Culture. These sections work collaboratively to deliver on Council’s strategic plan priorities and ensure that Halton Hills is the best place to live, work, play and invest.

2019 Operating Budget Highlights

The proposed 2019 Operating Budget for the Office of the CAO is \$3,481,600 in gross expenditures and \$2,910,000 in net expenditures supported from the general tax levy. This represents a 7.8% increase over the 2018 budget. The total cost to deliver these services to Halton Hills residents is summarized below:

	2018		2019					2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change	
Expense	3,219,051	3,112,397	3,404,300	500	-	76,800	3,481,600	262,549	8.2%
Revenue	(383,852)	(401,662)	(358,800)	-	-	(76,800)	(435,600)	(51,748)	13.5%
Special Levy - Fire Services	(136,000)	(136,000)	(136,000)	-	-	-	(136,000)	-	0.0%
Total Net Expenditures	2,699,200	2,574,735	2,909,500	500	-	-	2,910,000	210,800	7.8%



Division	2018		2019					2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change	
Administration									
Expense	507,000	495,365	433,200	-	-	-	433,200	(73,800)	(14.6%)
Revenue	-	-	-	-	-	-	-	-	0.0%
Net Expenditures	507,000	495,365	433,200	-	-	-	433,200	(73,800)	(14.6%)
Economic Development, Innovation & Culture									
Expense	572,351	586,212	595,600	-	-	76,800	672,400	100,049	17.5%
Revenue	(44,552)	(52,162)	(4,500)	-	-	(76,800)	(81,300)	(36,748)	82.5%
Net Expenditures	527,800	534,050	591,100	-	-	-	591,100	63,300	12.0%
Clerks & Legislative Services									
Expense	855,700	815,391	885,800	500	-	-	886,300	30,600	3.6%
Revenue	(176,000)	(175,000)	(161,000)	-	-	-	(161,000)	15,000	(8.5%)
Net Expenditures	679,700	640,391	724,800	-	-	-	725,300	45,600	6.7%
Enforcement Services									
Expense	988,200	937,642	1,011,000	-	-	-	1,011,000	22,800	2.3%
Revenue	(163,300)	(174,500)	(193,300)	-	-	-	(193,300)	(30,000)	18.4%
Net Expenditures	824,900	763,142	817,700	-	-	-	817,700	(7,200)	(0.9%)
Strategic Planning & Continuous Improvement									
Expense	295,800	277,787	478,700	-	-	-	478,700	182,900	61.8%
Revenue	-	-	-	-	-	-	-	-	0.0%
Special Levy - Fire Services	(136,000)	(136,000)	(136,000)	-	-	-	(136,000)	-	0.0%
Net Expenditures	159,800	141,787	342,700	-	-	-	342,700	182,900	114.5%
Total									
Expense	3,219,051	3,112,397	3,404,300	500	-	76,800	3,481,600	262,549	8.2%
Revenue	(383,852)	(401,662)	(358,800)	-	-	(76,800)	(435,600)	(51,748)	13.5%
Special Levy - Fire Services	(136,000)	(136,000)	(136,000)	-	-	-	(136,000)	-	0.0%
Total Net Expenditures	2,699,200	2,574,735	2,909,500	500	-	-	2,910,000	210,800	7.8%

The \$210,800, or 7.8%, net increase to the Office of the CAO Operating Budget is mostly due to reallocations of internal staffing resources and compensation adjustments for the existing staff complement. Please see below for the breakdown of the major drivers to the budget changes:

- An increase of \$174,800 in salaries and benefits from the reallocation of Planning resources to the Strategic Planning Division due to corporate restructuring in preparation of the strategic planning needed for the anticipated residential and industrial growth.
- A \$97,400 decrease in salaries and benefits is the result of reallocating administrative resources to the Corporate Services department. The net operating budget will increase in Corporate Services by the same amount.
- \$37,600 in salaries and benefits were reallocated from the Cultural Services budget to Facilities due to department restructuring.
- Conversion of the existing part-time permanent Economic Development and Tourism Coordinator to a full-time permanent position in response to the new strategic approach to the management of the tourism portfolio approved in report ADMIN-2018-0017, at a cost of \$16,300. This represents a zero net change in FTE.

- Continuation of contractual Cultural Services Assistant and Curatorial Assistant positions totalling \$76,800 to support Cultural Services. These positions compensate for the loss of pre-existing resources, as a result of restructuring, and are critical to maintaining existing service levels. This has a net zero tax levy impact as it is being funded through the projected 2018 operating surplus.
- Base budget increases of \$175,800 within the department represent the base change in compensation and benefits for the current staff complement. This includes previously approved contract adjustments, performance increments, job evaluation changes and a 1.75% proposed economic adjustment.

2019 Operating Budget Overview

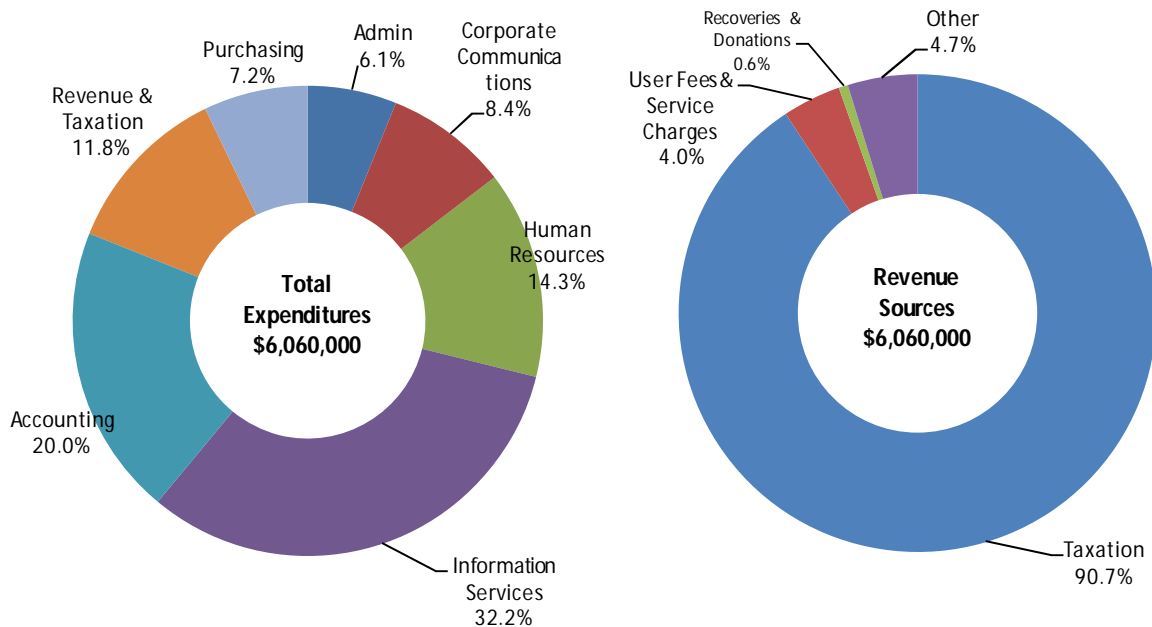
Corporate Services represents critical functions related to Accounting, Revenue and Taxation, Purchasing, Information Services, Human Resources and Communications that in turn support and enhance the delivery of effective, efficient and economical municipal services.

Each of these functional areas is supported by highly skilled people who provide professional advice and expertise, and manage resources essential to the successful operation of the municipality.

2019 Operating Budget Highlights

The proposed Corporate Services Operating Budget for 2019 is \$6,060,000 in gross expenditures and \$5,494,000 in net expenditures supported from the general tax levy. This represents a 16.9% increase over the 2018 budget resulting from the implementation of the priorities set out in the Corporate Technology Strategic Plan.

	2018		2019				2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change
Expense	5,076,800	5,183,986	5,327,500	48,700	401,500	282,300	6,060,000	983,200 19.4%
Revenue	(375,800)	(428,773)	(283,700)	-	-	(282,300)	(566,000)	(190,200) 50.6%
Total Net Expenditures	4,701,000	4,755,213	5,043,800	48,700	401,500	-	5,494,000	793,000 16.9%



Division	2018		2019					2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change	
Administration									
Expense	339,700	367,788	372,300	-	-	-	372,300	32,600	9.6%
Revenue	-	-	-	-	-	-	-	-	0.0%
Net Expenditures	339,700	367,788	372,300	-	-	-	372,300	32,600	9.6%
Corporate Communications									
Expense	442,700	421,110	444,700	-	-	66,500	511,200	68,500	15.5%
Revenue	-	-	-	-	-	(66,500)	(66,500)	(66,500)	0.0%
Net Expenditures	442,700	421,110	444,700	-	-	-	444,700	2,000	0.5%
Human Resources									
Expense	826,700	768,983	864,600	-	-	-	864,600	37,900	4.6%
Revenue	(10,000)	(10,000)	-	-	-	-	-	10,000	(100.0%)
Net Expenditures	816,700	758,983	864,600	-	-	-	864,600	47,900	5.9%
Information Services									
Expense	1,432,900	1,457,875	1,498,800	48,700	401,500	-	1,949,000	516,100	36.0%
Revenue	(67,700)	(66,373)	(2,700)	-	-	-	(2,700)	65,000	(96.0%)
Net Expenditures	1,365,200	1,391,502	1,496,100	48,700	401,500	-	1,946,300	581,100	42.6%
Accounting									
Expense	1,013,300	1,103,841	1,131,400	-	-	83,100	1,214,500	201,200	19.9%
Revenue	-	(72,200)	-	-	-	(83,100)	(83,100)	(83,100)	0.0%
Net Expenditures	1,013,300	1,031,641	1,131,400	-	-	-	1,131,400	118,100	11.7%
Revenue & Taxation									
Expense	599,200	642,516	611,600	-	-	102,700	714,300	115,100	19.2%
Revenue	(268,000)	(250,000)	(278,000)	-	-	(102,700)	(380,700)	(112,700)	42.1%
Net Expenditures	331,200	392,516	333,600	-	-	-	333,600	2,400	0.7%
Purchasing									
Expense	422,300	421,873	404,100	-	-	30,000	434,100	11,800	2.8%
Revenue	(30,100)	(30,200)	(3,000)	-	-	(30,000)	(33,000)	(2,900)	9.6%
Net Expenditures	392,200	391,673	401,100	-	-	-	401,100	8,900	2.3%
Total									
Expense	5,076,800	5,183,986	5,327,500	48,700	401,500	282,300	6,060,000	983,200	19.4%
Revenue	(375,800)	(428,773)	(283,700)	-	-	(282,300)	(566,000)	(190,200)	50.6%
Total Net Expenditures	4,701,000	4,755,213	5,043,800	48,700	401,500	-	5,494,000	793,000	16.9%

The \$793,000, or 16.9%, net increase to the Corporate Services Operating Budget is comprised largely from the inclusion of additional Information Services resources as recommended in the Corporate Technology Strategic Plan. Please see below for the breakdown of major budget changes:

- The recommendations from the Corporate Technology Strategic Plan include an increase to the total staff complement by three positions, as well as the outsourcing of specialized functions that are more efficiently provided externally, for a net budget increase of \$401,500 or 7.9%. Details of these additions are provided in the proceeding pages.
- \$245,900, or 4.8%, represents the base change in compensation and benefits for the current staff complement. This includes previously approved contract adjustments, performance increments, job evaluation changes, a 1.75% proposed economic adjustment and expected inflationary adjustments associated with the Town's benefit provider.

- The existing four contractual positions in the department are recommended to continue through to the end of 2019 at a total cost of \$282,300. These positions include the Purchasing Clerk, the Assessment Analyst, the Financial Accountant and the Communications Coordinator. They will be funded through a one-time contribution from the 2018 operating surplus for a net zero impact on the general tax levy in 2019. The Communications Coordinator position is a shared resource with Library Services – costs for four days per week are budgeted within Corporate Services and the remaining one day is budgeted under Library Services.
- An additional \$97,400 of reallocated salaries and benefits expenses from the Office of the CAO due to organizational restructuring resulting from the need for a dedicated Insurance Coordinator position.
- Additional costs of \$48,700, or 1.0%, are the result of annualizing the operating cost of the Town's electronic meeting management and web streaming services that were implemented in 2018.

Budget Inclusion 2019

Position/Program	Budget Impact	Effective Date
Database Administration	\$ 50,000	January 1, 2019
Approved by Council? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Category	
Included in Budget? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Enhancements	
Department	Division	
Corporate Services	Information Services	

Description of Services to be Performed:

This Budget Inclusion encompasses contracted services to perform required routine and non-routine database administration and support. This function requires a very specialized skillset that can be provided more cost effectively by outsourcing than through internal resources.

Level of service cannot be maintained without providing this resource. Most of the Town's corporate applications require a database for the storage of critical information and as the source for generating meaningful reports. Without dedicated and expert support of this array of databases, there is greater risk of data loss/corruption, system performance problems and lack of ability to integrate systems.

Through the approval of this inclusion, the Town will outsource database administration support, which will effectively provide the needed level of oversight and trouble-shooting expertise in a more economic manner.

This will result in reliable administration and support of corporate databases at a reduced cost, enabling funds to be directed to other critical areas in Information Services.

Budget Impact:		
Expenditures:		Account & Notes:
Salary & Benefits	<input type="text"/>	<input type="text"/>
Supplies & Services	50,000	00-20-2300-4613 System Maintenance Contracts
Other	<input type="text"/>	<input type="text"/>
Total	\$ 50,000	
Revenue:		
Fees	<input type="text"/>	<input type="text"/>
Grants	<input type="text"/>	<input type="text"/>
Other	<input type="text"/>	<input type="text"/>
Total	\$ -	
Net Cost	\$ 50,000	

Budget Inclusion 2019

Position/Program	Budget Impact	Effective Date
Applications Analyst	\$ 111,800	January 1, 2019
Approved by Council? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Category	
Included in Budget? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Enhancements	
Department	Division	
Corporate Services	Information Services	

Description of Services to be Performed:

This request is for increased support for corporate business applications, as recommended in the Corporate Technology Strategic Plan. This full-time permanent position would provide day to day assistance for staff using corporate business applications; additionally, this position will manage vendor relationships and the application lifecycles including upgrades. The need for this position has been identified through insufficient capacity to provide an adequate level of support for existing business applications.

Level of service cannot be maintained without adding resources to this area. Corporate applications are currently being partially supported by the Business Analyst, which in turn prevents them from performing their required functions. Resources are required to enable service improvements to meet staff's current expectations and to improve the capacity for backfilling when needed.

With the approval of this position, Information Services will be able to provide support for assigned corporate business systems, which will enable these systems to be maintained properly and provide maximum benefit to staff users.

This will result in reliable support of corporate business systems, allowing more efficient use of Information Services' staff complement, and giving users the level of support they require.

Budget Impact:		
Expenditures:		Account & Notes:
Salary & Benefits	111,800	
Supplies & Services		
Other	8,000	New workstation - capital
Total	\$ 119,800	
Revenue:		
Fees		
Grants		
Other	8,000	Capital Replacement Reserve - Technology Renewal
Total	\$ 8,000	
Net Cost	\$ 111,800	

Budget Inclusion 2019

Position/Program	Budget Impact	Effective Date
Supervisor of Infrastructure and Operations	\$ 121,100	January 1, 2019
Approved by Council? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Category	
Included in Budget? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Enhancements	
Department	Division	
Corporate Services	Information Services	

Description of Services to be Performed:

As per the Corporate Technology Strategic Plan recommendations, this request is for a permanent full-time position dedicated to the supervision and support of the Information Services Help Desk and all technology infrastructure and operations, inclusive of network, servers, storage and personal computer equipment. The CTSP identified deficits in infrastructure areas that this position would address and also the need for additional resources to alleviate the Information Services Manager from day to day support functions. This will enable the Information Services Manager to focus on more strategic activities and business area relationships.

Level of service cannot be maintained without adding resources to this area. Infrastructure is foundational to all technology provision and absence of a solid foundation risks the organization's ability to function effectively because of lack of reliability and effectiveness of all technology infrastructure. In the absence of this position, the Information Services Manager will need to continue to focus a substantial amount of time in this area instead of focusing on high level management functions and strategic initiatives.

Approval of this inclusion will result in a position to supervise and support technology infrastructure and operations, which will result in more effective service, delivered in a more efficient way.

Overall reliability of operations of core technology infrastructure; enhancement of corporate resources with infrastructure knowledge and oversight responsibility; and, appropriate assignment of work for greater cost efficiency will benefit from the addition of this position.

Budget Impact:		
Expenditures:		Account & Notes:
Salary & Benefits	121,100	
Supplies & Services		
Other	8,000	New workstation
Total	\$ 129,100	
Revenue:		
Fees		
Grants		
Other	8,000	Capital Replacement Reserve - Technology Renewal
Total	\$ 8,000	
Net Cost	\$ 121,100	

Budget Inclusion 2019

Position/Program	Budget Impact	Effective Date
Applications Analyst	\$ 119,100	January 1, 2019
Approved by Council? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Category	
Included in Budget? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Enhancements	
Department	Division	
Corporate Services	Information Services	

Description of Services to be Performed:

The 2018 Corporate Technology Strategic Plan recommended the hiring of an additional Applications Analyst. This position was considered essential to advance IT projects and in conjunction with department staff, explore and implement IT efficiencies in the delivery of the Town's services.

A permanent, full-time position is required to continue to manage the growing volume of technology-related projects and to maintain an increasingly more complex technical infrastructure. While the demand for technology solutions is high, the benefits including greater efficiencies, more accurate data, and improved customer service will be equally high. The absence of this position restricts both the research into advanced potential solutions as well as the ability to implement and support such solutions.

Budget Impact:		
Expenditures:		Account & Notes:
Salary & Benefits	118,600	
Supplies & Services		
Other	8,000	New workstation
Total	\$ 126,600	
Revenue:		
Fees		
Grants		
Other	8,000	Capital Replacement Reserve - Technology Renewal
Total	\$ 8,000	
Net Cost	\$ 118,600	

2019 Operating Budget Overview

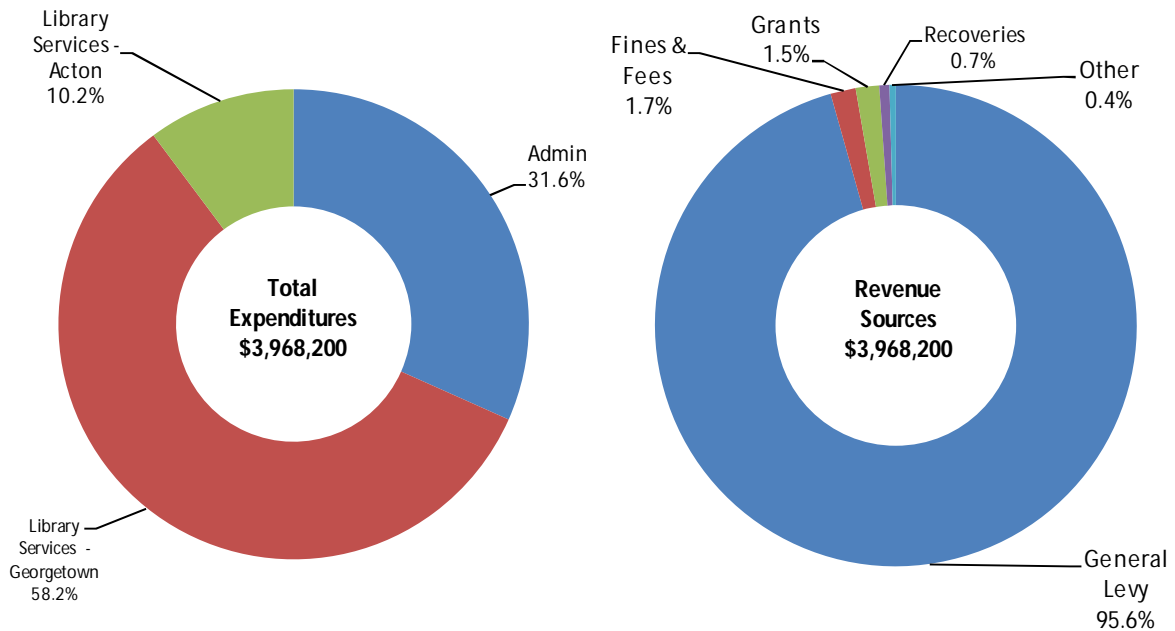
The Library’s mission is to engage the residents of Halton Hills in exploring ideas, expressing creativity, and making connections. The Library continues to cultivate and deliver leading-edge resources and expertise so residents can realize their life goals and contribute to a healthy and thriving community. The structure, processes, and resources are focused to ensure leaders and staff can operationalize all strategic goals.

Library administration provides the leadership, planning, resource management and direction, to deliver services. The Library provides programs, collections, and services to the residents of Halton Hills from branches located in Georgetown and Acton.

2019 Operating Budget Highlights

The proposed 2019 Operating Budget for Library Services is \$3,968,200 in gross expenditures and \$3,794,600 in net expenditures supported from the general tax levy. This represents a 4.9% increase over the 2018 budget. The total cost to deliver these services to Halton Hills’ residents is summarized below:

	2018		2019					2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change	
Expense	3,774,594	3,816,918	3,951,600	-	-	16,600	3,968,200	193,606	5.1%
Revenue	(157,000)	(218,976)	(157,000)	-	-	(16,600)	(173,600)	(16,600)	10.6%
Total Net Expenditures	3,617,594	3,597,942	3,794,600	-	-	-	3,794,600	177,006	4.9%



	2018		2019					2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change	
Division									
Administration									
Expense	1,168,099	1,173,008	1,239,000	-	-	16,600	1,255,600	87,501	7.5%
Revenue	(61,300)	(67,988)	(61,300)	-	-	(16,600)	(77,900)	(16,600)	27.1%
Net Expenditures	1,106,799	1,105,020	1,177,700	-	-	-	1,177,700	70,901	6.4%
Library Services - Georgetown									
Expense	2,221,895	2,258,316	2,309,700	-	-	-	2,309,700	87,805	4.0%
Revenue	(79,300)	(134,979)	(79,300)	-	-	-	(79,300)	-	0.0%
Net Expenditures	2,142,595	2,123,338	2,230,400	-	-	-	2,230,400	87,805	4.1%
Library Services - Acton									
Expense	384,600	385,593	402,900	-	-	-	402,900	18,300	4.8%
Revenue	(16,400)	(16,009)	(16,400)	-	-	-	(16,400)	-	0.0%
Net Expenditures	368,200	369,584	386,500	-	-	-	386,500	18,300	5.0%
Total									
Expense	3,774,594	3,816,918	3,951,600	-	-	16,600	3,968,200	193,606	5.1%
Revenue	(157,000)	(218,976)	(157,000)	-	-	(16,600)	(173,600)	(16,600)	10.6%
Total Net Expenditures	3,617,594	3,597,942	3,794,600	-	-	-	3,794,600	177,006	4.9%

The \$177,006, or 4.9%, net increase to the Library Services Operating Budget is mainly due to a base change in salaries and benefits for the current staff complement. Please see below for the breakdown of the major drivers to the budget changes:

- \$137,300, or 3.8%, represents the base change in compensation and benefits for the current staff complement. This includes previously approved contract adjustments, performance increments, job evaluation changes, a 1.75% proposed economic adjustment and expected inflationary adjustments associated with the Town's benefit provider.
- One-time expenses include costs for the shared Communications Coordinator position with Corporate Services (one day per week). This position is funded through a one-time contribution from the 2018 operating surplus and has a net zero impact on the general tax levy in 2019.
- The remaining base budget increase of \$39,706 (1.1%) is made up of increases to: facility costs (\$14,442), computer support (\$21,300) and administrative expenses (\$3,964).
- These base budget changes maintain the current level of staffing for Library Services, transition the Library's integrated library system (ILS) to a software-as-a-service or cloud service, increase network security and bandwidth at the Acton Branch to improve customer service, and streamline production of the Library's quarterly newsletter, 'Wordsworth'.
- These changes enable the Library to deliver leading-edge resources and expertise, while ensuring leaders and staff can operationalize all strategic goals.

2019 Operating Budget Overview

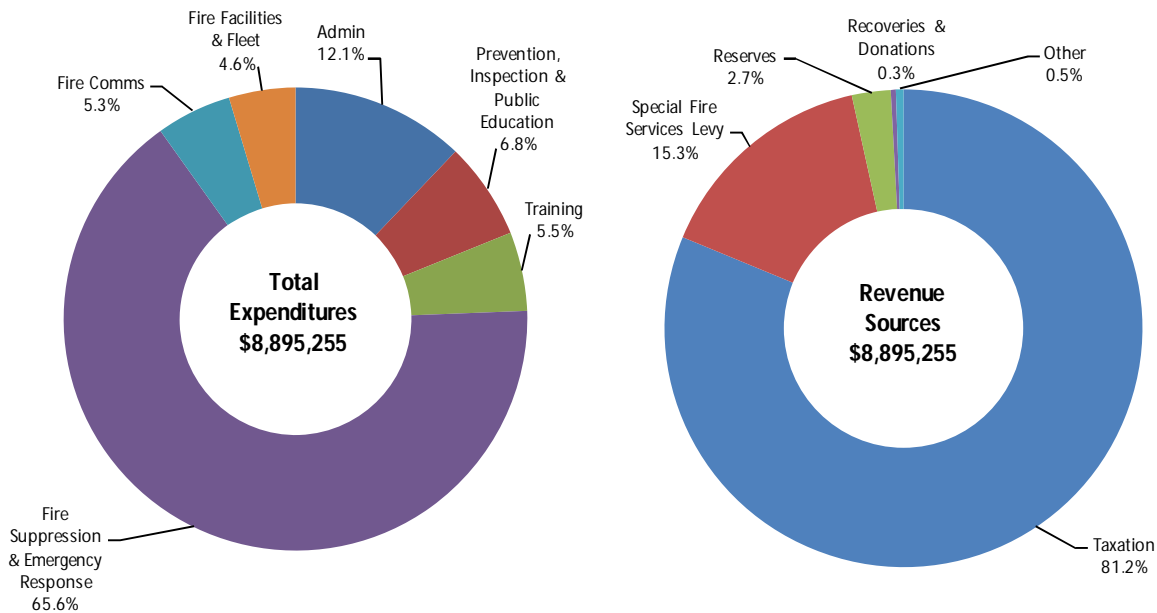
The Halton Hills Fire Department is a composite fire service providing an all-hazards response capability to natural and human-caused events from three strategically located stations. Based on the Ontario Fire Marshal's three lines of defence, the divisions provide:

1. Public Fire Safety Education and Prevention;
2. Fire Safety Standards and Enforcement; and,
3. Emergency Response.

2019 Operating Budget Highlights

The Fire Services Operating Budget for 2019 is proposed at \$8,895,255 in gross expenditures with \$1,360,955 being supported from the Special Fire Services Levy and \$7,223,400 supported from the general tax levy.

	2018		2019				2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change
Expense	7,892,155	7,519,401	8,399,255	-	444,700	51,300	8,895,255	1,003,100 12.7%
Revenue	(74,500)	(80,060)	(259,600)	-	-	(51,300)	(310,900)	(236,400) 317.3%
Special Levy - Fire Services	(1,360,955)	(1,360,955)	(1,360,955)	-	-	-	(1,360,955)	- 0.0%
Total Net Expenditures	6,456,700	6,078,386	6,778,700	-	444,700	-	7,223,400	766,700 11.9%



	2018		2019					2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change	
Division									
Administration									
Expense	1,138,600	965,604	1,026,600	-	-	51,300	1,077,900	(60,700)	(5.3%)
Revenue	(500)	(500)	(500)	-	-	(51,300)	(51,800)	(51,300)	10260.0%
Special Levy - Fire Services	(290,900)	(290,900)	(290,900)	-	-	-	(290,900)	-	0.0%
Net Expenditures	847,200	674,204	735,200	-	-	-	735,200	(112,000)	(13.2%)
Prevention, Inspection & Public Education									
Expense	862,755	861,835	604,355	-	-	-	604,355	(258,400)	(30.0%)
Revenue	(46,500)	(44,000)	(46,500)	-	-	-	(46,500)	-	0.0%
Special Levy - Fire Services	(74,855)	(74,855)	(74,855)	-	-	-	(74,855)	-	0.0%
Net Expenditures	741,400	742,980	483,000	-	-	-	483,000	(258,400)	(34.9%)
Training									
Expense	328,900	324,265	491,100	-	-	-	491,100	162,200	49.3%
Revenue	-	-	-	-	-	-	-	-	0.0%
Special Levy - Fire Services	-	-	-	-	-	-	-	-	0.0%
Net Expenditures	328,900	324,265	491,100	-	-	-	491,100	162,200	49.3%
Fire Suppression & Emergency Response									
Expense	4,551,200	4,580,404	5,394,800	-	444,700	-	5,839,500	1,288,300	28.3%
Revenue	(12,000)	(20,000)	(197,100)	-	-	-	(197,100)	(185,100)	1542.5%
Special Levy - Fire Services	(995,200)	(995,200)	(995,200)	-	-	-	(995,200)	-	0.0%
Net Expenditures	3,544,000	3,565,204	4,202,500	-	444,700	-	4,647,200	1,103,200	31.1%
Fire Communications									
Expense	594,800	330,101	468,900	-	-	-	468,900	(125,900)	(21.2%)
Revenue	-	-	-	-	-	-	-	-	0.0%
Special Levy - Fire Services	-	-	-	-	-	-	-	-	0.0%
Net Expenditures	594,800	330,101	468,900	-	-	-	468,900	(125,900)	(21.2%)
Fire Facilities & Fleet									
Expense	415,900	457,193	413,500	-	-	-	413,500	(2,400)	(0.6%)
Revenue	(15,500)	(15,560)	(15,500)	-	-	-	(15,500)	-	0.0%
Special Levy - Fire Services	-	-	-	-	-	-	-	-	0.0%
Net Expenditures	400,400	441,633	398,000	-	-	-	398,000	(2,400)	(0.6%)
Total									
Expense	7,892,155	7,519,401	8,399,255	-	444,700	51,300	8,895,255	1,003,100	12.7%
Revenue	(74,500)	(80,060)	(259,600)	-	-	(51,300)	(310,900)	(236,400)	317.3%
Special Levy - Fire Services	(1,360,955)	(1,360,955)	(1,360,955)	-	-	-	(1,360,955)	-	0.0%
Total Net Expenditures	6,456,700	6,078,386	6,778,700	-	444,700	-	7,223,400	766,700	11.9%

The 2019 Operating Budget proposes a net expenditure increase of \$766,700, or 11.9%. The breakdown of major budget changes are as follows:

- Acceleration of the Fire Services Master Plan with the proposed addition of 5.0 net FTE firefighters to extend the existing 12 hour full-time manned truck to a 24 hour service, effectively improving emergency response time with 24 hour coverage throughout Halton Hills. The net cost of the proposed change is \$444,700 and is detailed in the following Budget Inclusion form.
- \$342,100 represents the base change in compensation and benefits for the current staff complement. This includes previously approved contract adjustments, performance increments, job evaluation changes, economic adjustments and expected inflationary adjustments associated with the Town's benefit provider.
- Through approval of report FIRE-2017-0010, operation of the Communications Division was moved to the Burlington Fire Department. Additionally, a full-time Fire

Prevention/Public Education Officer and a full-time Training Officer was approved as additions to the base budget. The net increase in expenditures from these two additional staff positions, after factoring in the savings in the transition of dispatch operations, is \$185,100. These additional expenses have been funded from the Fire Services Reserve for a net zero impact on the general tax levy.

- Continuation of the existing Customer Service Representative contract through the 2019 budget year at a cost of \$51,300. This position will be funded through a one-time contribution from the anticipated 2018 Fire Services operating surplus for a net zero impact on the general tax levy.

Budget Inclusion 2019

Position/Program	Budget Impact	Effective Date
5.0 FTE Firefighters	\$ 444,700	January 1, 2019
Approved by Council? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>		
Included in Budget? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		
Category		
Enhancements		
Department		
Fire Services		
Division		
Suppression		

Description of Services to be Performed:

This inclusion is for the accelerated hiring of 5.0 FTE firefighters to improve emergency response throughout Halton Hills by making the existing Acton 12 hour full-time manned truck into a 24 hour truck as per the Fire Services Master Plan.

The positions will be primarily engaged in suppression and prevention duties, as well as maintaining apparatus, small equipment and fire stations, implementing public education and awareness programs (eg. Home Safe Home courtesy fire safety inspections), participating in community events or other duties as assigned.

The addition of these positions accelerates the implementation of 24-hour coverage in all areas of Halton Hills, supports the department's goal in achieving timely response to emergency incidents and will help to provide additional cost savings in the reduction of part-time wages and overtime during major events. Through acceleration in the recruitment and hiring process, the need for a dedicated Fire Services Levy is eliminated in proceeding tax years.

Budget Impact:		
Expenditures:		Account & Notes:
Salary & Benefits	444,700	Net total cost after savings in PT and OT
Supplies & Services		
Other		
Total	\$ 444,700	
Revenue:		
Fees		
Grants		
Other		
Total	\$ -	
Net Cost	\$ 444,700	

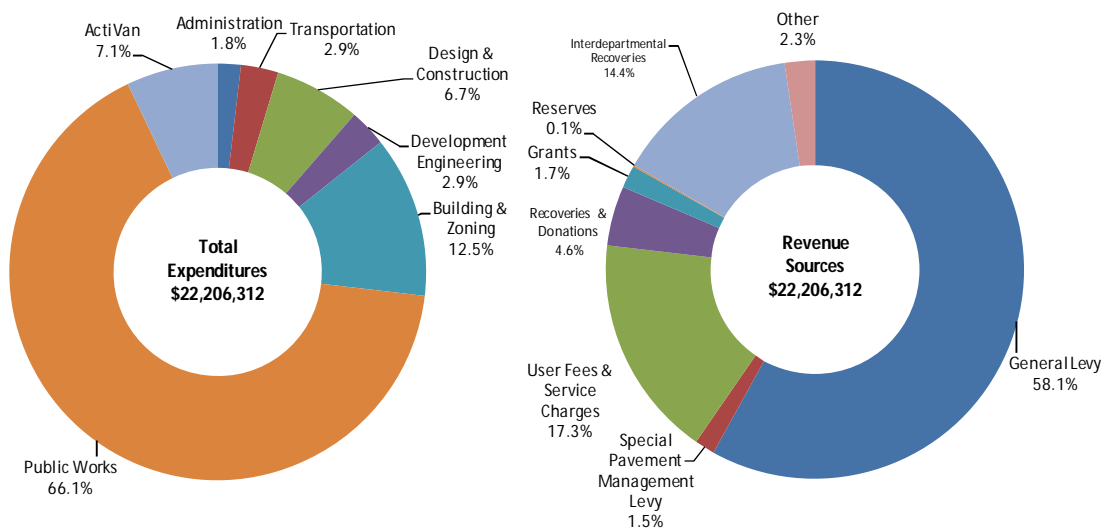
2019 Operating Budget Overview

The Transportation and Public Works Department delivers a number of services and programs that enhance and build the community. These services include the administration and enforcement of the Ontario Building Code, the management and maintenance of public spaces, the planning, design, and construction of core infrastructure and integrated transportation, and provision of accessible transit through the ActiVan program.

2019 Operating Budget Highlights

The 2019 Operating Budget for Transportation & Public Works of \$22,206,312 in gross expenditures and \$12,892,300 in net expenditures supports the work performed by the Transportation, Building Services, Engineering, and Public Works Divisions.

	2018		2019					2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change	
Expense	21,222,472	20,539,358	21,723,112	52,000	23,600	407,600	22,206,312	983,840	4.6%
Revenue	(8,426,392)	(7,804,064)	(8,562,512)	-	-	(407,600)	(8,970,112)	(543,720)	6.5%
Special Pavement Management Levy	(343,900)	(343,900)	(343,900)	-	-	-	(343,900)	-	0.0%
Total Net Expenditures	12,452,180	12,391,394	12,816,700	52,000	23,600	-	12,892,300	440,120	3.5%



Division	2018		2019				2019 vs 2018		
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change	
Administration									
Expense	381,900	358,994	394,700	-	-	-	394,700	12,800	3.4%
Revenue	-	-	-	-	-	-	-	-	0.0%
Net Expenditures	381,900	358,994	394,700	-	-	-	394,700	12,800	3.4%
Transportation									
Expense	564,700	581,795	565,400	-	-	80,800	646,200	81,500	14.4%
Revenue	-	-	-	-	-	(80,800)	(80,800)	(80,800)	0.0%
Net Expenditures	564,700	581,795	565,400	-	-	-	565,400	700	0.1%
Design & Construction									
Expense	1,493,500	1,437,526	1,485,400	-	-	-	1,485,400	(8,100)	(0.5%)
Revenue	(47,300)	(56,703)	(47,300)	-	-	-	(47,300)	-	0.0%
Special Pavement Management Levy	(343,900)	(343,900)	(343,900)	-	-	-	(343,900)	-	0.0%
Net Expenditures	1,446,200	1,380,823	1,438,100	-	-	-	1,438,100	(8,100)	(0.6%)
Development Engineering									
Expense	637,600	645,275	651,800	-	-	-	651,800	14,200	2.2%
Revenue	(569,300)	(583,487)	(563,300)	-	-	-	(563,300)	6,000	(1.1%)
Net Expenditures	68,300	61,788	88,500	-	-	-	88,500	20,200	29.6%
Building & Zoning									
Expense	2,597,000	2,814,275	2,687,136	-	-	93,000	2,780,136	183,136	7.1%
Revenue	(2,203,000)	(2,408,326)	(2,359,436)	-	-	(93,000)	(2,452,436)	(249,436)	11.3%
Net Expenditures	394,000	405,950	327,700	-	-	-	327,700	(66,300)	(16.8%)
Public Works									
Expense	14,300,470	13,454,903	14,599,026	52,000	23,600	-	14,674,626	374,156	2.6%
Revenue	(4,818,192)	(4,057,502)	(4,795,726)	-	-	-	(4,795,726)	22,466	(0.5%)
Net Expenditures	9,482,278	9,397,401	9,803,300	52,000	23,600	-	9,878,900	396,622	4.2%
ActiVan									
Expense	1,247,302	1,246,589	1,339,650	-	-	233,800	1,573,450	326,148	26.1%
Revenue	(788,600)	(698,046)	(796,750)	-	-	(233,800)	(1,030,550)	(241,950)	30.7%
Net Expenditures	458,702	548,543	542,900	-	-	-	542,900	84,198	18.4%
Total									
Expense	21,222,472	20,539,358	21,723,112	52,000	23,600	407,600	22,206,312	983,840	4.6%
Revenue	(8,426,392)	(7,804,064)	(8,562,512)	-	-	(407,600)	(8,970,112)	(543,720)	6.5%
Special Pavement Management Levy	(343,900)	(343,900)	(343,900)	-	-	-	(343,900)	-	0.0%
Total Net Expenditures	12,452,180	12,391,394	12,816,700	52,000	23,600	-	12,892,300	440,120	3.5%

The Transportation and Public Works Department's 2019 Operating Budget represents a 3.5% net increase from the approved 2018 Operating Budget.

- Included in the Building & Zoning Division budget is an increase of \$93,000 in expenses related to the succession planning for the Chief Building Officer. This is offset by a contribution of the same amount from building permit reserve funds, resulting in a net zero tax levy impact¹. The ongoing permanent staff complement will remain unchanged, as the successful candidate will succeed the current Chief Building Officer upon their retirement in 2019.
- Operating impacts from the Trafalgar Sports Park, Hungry Hollow Trail, and Maple Creek Park capital projects resulted in an increase in parks maintenance costs by \$52,000 in the Public Works Division.

¹ The purpose of the Building Permit Reserve Fund is to ensure the Building Division operates as a self-sustaining operation as per Bill 124. The Building Permit Reserve is funded through the annual surplus from building permit revenues and can only be used to fund activities that support the delivering of building permit services.

- In 2018, the ActiVan specialized transit program transitioned operations to an in-house service as an interim solution, as approved by Council. Additional expenses of \$233,800 are a reflection of the increase in costs to fully administer services in-house and will be funded from the Tax Rate Stabilization Reserve during the transition period for a net zero impact on the 2019 tax levy. Costs include thirteen contract positions – eleven drivers and two dispatch/administrative positions.
- The 2019 budget includes a \$361,900 increase in compensation and benefits for the current staff complement. This includes previously approved contract adjustments, performance increments, job evaluation changes, and a 1.75% proposed economic adjustment.
- \$25,100 increase in part-time hours to reflect labour resources needed for the maintenance of Hillcrest Cemetery and an additional 2.7 km of assumed roads. Additional part-time hours are equivalent to a total staff complement increase of 0.8 full-time equivalent employees.
- \$23,600 has been included for two additional school crossing guards at Danby Road and Silver Pond Drive and Danby Road and Barber Drive intersections.
- Base budget increase of \$143,200 in gross expenses can be attributed to cost pressures from inflation, increasing fuel prices, and cost adjustments to align with actuals.
- The base budget includes a \$343,900 contribution from the Pavement Management Special Levy. This amount covers the direct staffing costs required to administer the Pavement Management program. The remaining special levy amount of \$1,540,100 is utilized in the capital program for Pavement Management.
- One-time expenses in Transportation include the addition of a Traffic Analyst contract position. This position is funded through a one-time contribution from the 2018 operating surplus for a net zero impact on the general tax levy in 2019.
- In addition to the \$93,000 in building permit reserve funds being used to offset one-time costs for the Chief Building Officer succession plan, the Building and Zoning division is projecting to require \$430,500 of revenue from the Building Permit Reserve Fund to balance expenses in 2019. The actual amount will be dependent on developments moving forward – primarily in multi-unit residential development.

Budget Inclusion 2019

Position/Program	Budget Impact	Effective Date
School Crossing Guard - Two Locations	\$ 23,600	January 1, 2019
Approved by Council? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Category	
Included in Budget? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Growth	
Department	Division	
Transportation & Public Works	Transportation	

Description of Services to be Performed:

Two new school crossing guard locations are recommended at Danby Road and Silver Pond Drive (Gardiner Public School) and Danby Road and Barber Drive (St. Catherine of Alexandria Catholic School) intersections. Based on traffic study results, crossing guards are warranted at both locations.

Without inclusion of these positions, a school crossing guard will not be placed at either intersection. This will increase the safety risk to unassisted children under the age of 12 crossing those intersections. The School Crossing Guard program supports the provincial Active and Safe Routes to School initiative to promote healthy communities.

Budget Impact:		
Expenditures:		Account & Notes:
Salary & Benefits	23,600	0.6 FTE - 2 crossing guard PT positions
Supplies & Services		
Other		
Total	\$ 23,600	
Revenue:		
Fees		
Grants		
Other		
Total	\$ -	
Net Cost	\$ 23,600	

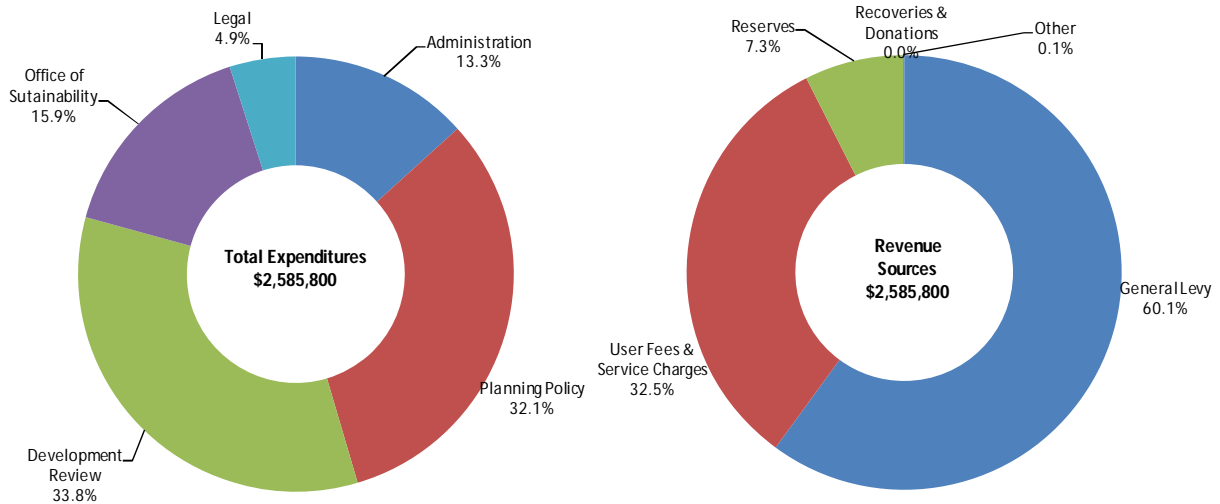
2019 Operating Budget Overview

The Planning and Sustainability Department develops and implements plans, programs and services that enhance and build the community. These include the development of policy and sustainability documents, the review of development applications filed under the Planning Act, and the preparation of various legal agreements.

2019 Operating Budget Highlights

The 2019 Operating Budget for Planning & Sustainability of \$2,585,800 in gross expenditures and \$1,553,600 in net expenditures provides funding for the services performed by the Development Review, Planning Policy, Sustainability, and Legal Services Divisions.

	2018		2019				2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change
Expense	2,567,150	2,531,415	2,396,100	-	-	189,700	2,585,800	18,650 0.7%
Revenue	(767,650)	(858,657)	(842,500)	-	-	(189,700)	(1,032,200)	(264,550) 34.5%
Total Net Expenditures	1,799,500	1,672,758	1,553,600	-	-	-	1,553,600	(245,900) (13.7%)



	2018		2019				2019 vs 2018		
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change	
Division									
Administration									
Expense	323,100	345,751	345,100	-	-	-	345,100	22,000	6.8%
Revenue	-	(114)	-	-	-	-	-	-	0.0%
Net Expenditures	323,100	345,637	345,100	-	-	-	345,100	22,000	6.8%
Policy									
Expense	829,500	788,901	785,700	-	-	43,400	829,100	(400)	(0.0%)
Revenue	(91,900)	(91,650)	(500)	-	-	(43,400)	(43,900)	48,000	(52.2%)
Net Expenditures	737,600	697,251	785,200	-	-	-	785,200	47,600	6.5%
Development Review									
Expense	894,550	877,867	830,500	-	-	43,400	873,900	(20,650)	(2.3%)
Revenue	(458,050)	(557,724)	(706,300)	-	-	(43,400)	(749,700)	(291,650)	63.7%
Net Expenditures	436,500	320,143	124,200	-	-	-	124,200	(312,300)	(71.5%)
Office of Sustainability									
Expense	394,800	393,487	307,300	-	-	102,900	410,200	15,400	3.9%
Revenue	(103,100)	(103,100)	-	-	-	(102,900)	(102,900)	200	(0.2%)
Net Expenditures	291,700	290,387	307,300	-	-	-	307,300	15,600	5.3%
Legal									
Expense	125,200	125,409	127,500	-	-	-	127,500	2,300	1.8%
Revenue	(114,600)	(106,069)	(135,700)	-	-	-	(135,700)	(21,100)	18.4%
Net Expenditures	10,600	19,340	(8,200)	-	-	-	(8,200)	(18,800)	(177.4%)
Total									
Expense	2,567,150	2,531,415	2,396,100	-	-	189,700	2,585,800	18,650	0.7%
Revenue	(767,650)	(858,657)	(842,500)	-	-	(189,700)	(1,032,200)	(264,550)	34.5%
Total Net Expenditures	1,799,500	1,672,758	1,553,600	-	-	-	1,553,600	(245,900)	(13.7%)

The Planning & Sustainability Department's 2019 Operating Budget represents a 13.7% decrease from the approved 2018 Operating Budget.

- Gross revenues increased by \$264,550 mainly due to the anticipated increase in development revenues resulting from the new fee structure and anticipated increase in applications (e.g. Vision Georgetown, Halton Hills Premier Gateway).
- One-time funding from the 2018 operating surplus of \$86,800 in Policy and Development Review and \$102,900 in the Office of Sustainability has been included in the budget for the continuation of two contract positions – the Policy & Development Planner and Senior Sustainability Planner & Energy Coordinator.
- The 2019 budget includes a \$37,500 increase in compensation and benefits for the current staff complement. This includes previously approved contract adjustments, performance increments, job evaluation changes and a 1.75% proposed economic adjustment.
- A base budget increase of \$8,750 in gross expenses can be attributed to cost pressures from inflation and cost adjustments to align with actuals.

2019 Operating Budget Overview

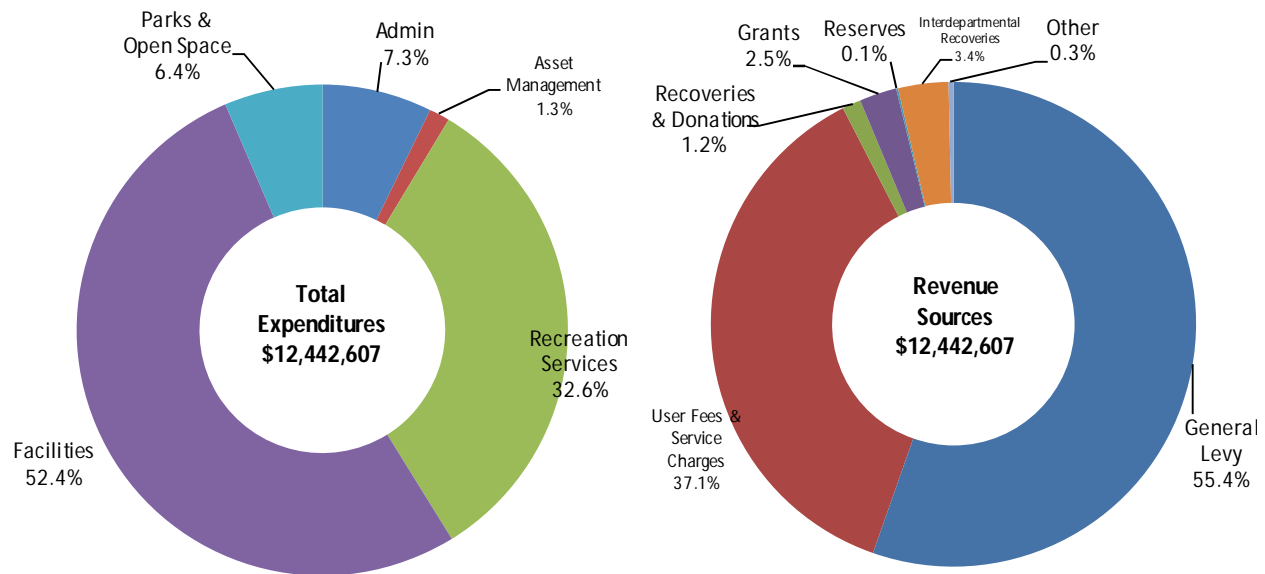
The primary role of the Recreation and Parks Department is to enhance the quality of life for residents of Halton Hills. We embrace our mandate by assisting and supporting community groups in providing recreation and cultural opportunities. The municipality also provides facilities, services and programs that help to fulfil the physical, mental and social health needs of the community.

Recreation & Parks provides functions through the divisions of Recreation Services, Asset Management, Facilities and Parks & Open Space (including Community Development).

2019 Operating Budget Highlights

The proposed 2019 Operating Budget for Recreation & Parks is \$12,442,607 in gross expenditures and \$6,888,850 in net expenditures supported from the general tax levy. This represents a 6.7% increase over the 2018 budget. The total cost to deliver these services to Halton Hills residents is summarized below:

	2018		2019					2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change	
Expense	12,120,929	12,177,421	12,272,707	-	155,900	14,000	12,442,607	321,678	2.7%
Revenue	(5,665,859)	(5,754,886)	(5,537,357)	-	(2,400)	(14,000)	(5,553,757)	112,102	(2.0%)
Total Net Expenditures	6,455,070	6,422,535	6,735,350	-	153,500	-	6,888,850	433,780	6.7%



Division	2018		2019				2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change
Administration								
Expense	909,800	927,567	902,400	-	-	-	902,400	(7,400) (0.8%)
Revenue	(21,600)	(16,007)	(21,600)	-	-	-	(21,600)	- 0.0%
Net Expenditures	888,200	911,560	880,800	-	-	-	880,800	(7,400) (0.8%)
Asset Mgmt								
Expense	162,200	131,703	165,900	-	-	-	165,900	3,700 2.3%
Revenue	(80,000)	(80,000)	(80,000)	-	-	-	(80,000)	- 0.0%
Net Expenditures	82,200	51,703	85,900	-	-	-	85,900	3,700 4.5%
Recreation Services								
Expense	3,903,484	3,878,405	3,884,857	-	155,900	14,000	4,054,757	151,273 3.9%
Revenue	(2,180,364)	(2,258,976)	(2,086,057)	-	(2,400)	(14,000)	(2,102,457)	77,907 (3.6%)
Net Expenditures	1,723,120	1,619,429	1,798,800	-	153,500	-	1,952,300	229,180 13.3%
Facilities								
Expense	6,380,645	6,384,395	6,517,350	-	-	-	6,517,350	136,705 2.1%
Revenue	(3,277,595)	(3,275,340)	(3,293,500)	-	-	-	(3,293,500)	(15,905) 0.5%
Net Expenditures	3,103,050	3,109,055	3,223,850	-	-	-	3,223,850	120,800 3.9%
Parks & Open Space								
Expense	764,800	855,351	802,200	-	-	-	802,200	37,400 4.9%
Revenue	(106,300)	(124,563)	(56,200)	-	-	-	(56,200)	50,100 (47.1%)
Net Expenditures	658,500	730,788	746,000	-	-	-	746,000	87,500 13.3%
Total								
Expense	12,120,929	12,177,421	12,272,707	-	155,900	14,000	12,442,607	321,678 2.7%
Revenue	(5,665,859)	(5,754,886)	(5,537,357)	-	(2,400)	(14,000)	(5,553,757)	112,102 (2.0%)
Total Net Expenditures	6,455,070	6,422,535	6,735,350	-	153,500	-	6,888,850	433,780 6.7%

The \$433,780 or 6.7%, net increase to the Recreation & Park's Operating Budget is primarily due to a base change in compensation and benefits for the current staff complement and the inclusion of additional resources for the operation of the Georgetown and Acton Youth Centres. Please see below for the breakdown of the major drivers to the budget changes:

- A budget inclusion of \$153,500 in additional operating costs for the two Youth Centres in Halton Hills has been included in the Recreation Services budget. These costs include the relocation of the Open Door Youth Centre and its programming to surplus space at Gary Allan High School and 2.0 full time equivalent (4 part-time positions) to support the increased hours of operation at both centres. The Community Affairs Committee received Report R&P-2017-0006 in 2017, which approved the financial proposal for maintaining youth centre operations at Off the Wall (Acton) and Open Door (Georgetown). Staff successfully assumed operations of both centres through the approval of one-time funding in 2017 and 2018 from the Tax Rate Stabilization Reserve.
- Base budget increases of \$375,900 within the department for compensation and benefits for the current staff complement. This includes previously approved contract adjustments, performance increments, job evaluation changes, a 1.75% proposed economic adjustment and expected inflationary adjustments associated with the Town's benefit provider.
- Base budget decreases of \$46,000 in expenses are mainly due to the reallocation of contracted services for facility maintenance at the Acton Library to support staffing

expenses for the maintenance and cleaning of the building. Recreation Services has changed their service delivery portfolio within the Sport Instruction programming; Monkeynastix & Sportball are no longer a service provider under contracted services and will be providing service as an independent program provider. This will have a net zero impact as general registration revenue will be decreased in coordination with the lower expenses.

- In 2008, Parks & Open Space secured funding through the Cash-in-Lieu of Parkland Reserve to assist in financing a full-time Landscape Architect. Due to increased pressures on the Reserve and increasing demands on the scope of work required by the Landscape Architect, it is recommended that the position be funded as a core staffing cost in the operating budget, consistent with other full-time positions. The phasing out of the funding will result in a net increase of \$31,700.
- One time expenses include \$14,000 for fees associated with the Commission on Accreditation of Rehabilitation Facilities (CARF). CARF is a third party, international, private, not-for-profit accreditation system that develops and revises state-of-the-art standards for organizations to promote quality, value and optimal outcomes of services to enhance the lives of the persons served. The CARF accreditation survey occurs every three years within the Senior Services division of Recreation & Parks and is funded through the Tax Rate Stabilization Reserve.

Budget Inclusion 2019

Position/Program Youth Centre Operations & Integrated Youth Services	Budget Impact \$ 153,500	Effective Date January 1, 2019
Approved by Council? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Included in Budget? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Category Enhancements	
Department Recreation & Parks	Division Recreation Services	

Description of Services to be Performed:

This Budget Inclusion represents the expansion of integrated youth services to ensure youth service provision is effective, coordinated, and co-located in Town operated dedicated Youth space in Acton and Georgetown. The expansion will support the operation and programming at all locations which allows for an array of program opportunities, increased hours of operation, and access to wrap around health and social services. Approval of this budget inclusion will fund the human resource requirements, rent expenses including future Acton Town Hall space, program materials and staff training.

If this service is not implemented, the expectation for level of service and youth as a priority will not be met, ongoing gaps for youth will remain and marginalized youth issues unserved. Youth centres that have received community support to stay open will face the risk of closure.

The primary benefits:

- Youth in the community are physically active, socially connected and have easy access to necessary services;
- Increased participation to serve more youth in the afterschool hours;
- Service providers are collocated and collaborating to ensure best level of service.

Staff will continue to pursue funding through Halton Region's Community Investment Fund for mental health and addictions support at a value of \$75 000 to retain this as an integral part of the preferred youth service delivery model. Staff will also continue to work with the Region on affordable access to subsidized transportation for youth using our existing taxi scrip program and expanding the age to 12 - 24 years.

Budget Impact:		
Expenditures:		Account & Notes:
Salary & Benefits	83,300	2 staff at each site 3 - 7:30 p.m. 5 days/wk.
Supplies & Services	72,600	Rent expense at all locations, internet, general materials and supplies, training fees
Other		
Total	\$ 155,900	
Revenue:		
Fees	2,400	Program Revenue - concessions
Grants		
Other		
Total	\$ 2,400	
Net Cost	\$ 153,500	

2019 Operating Budget Overview

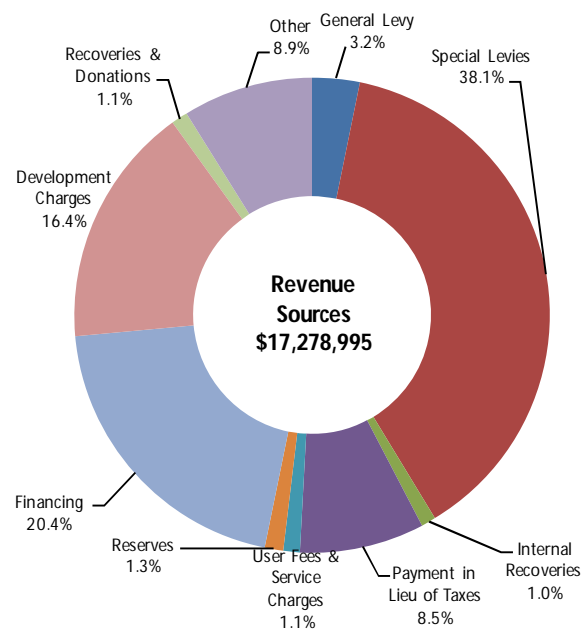
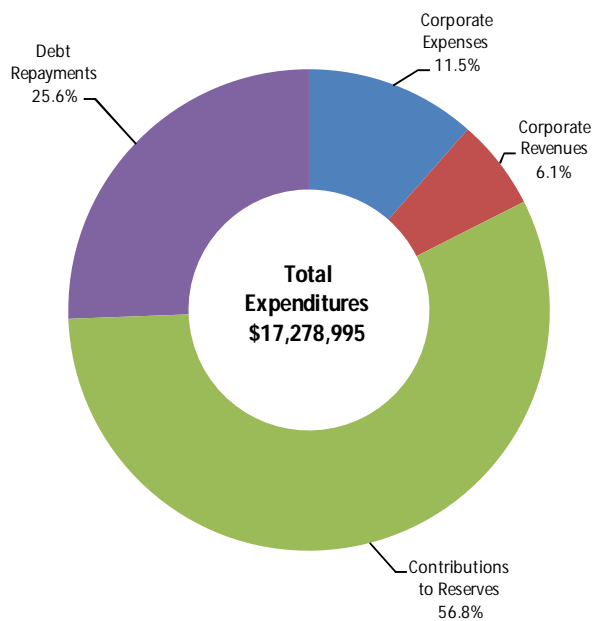
Included in the Corporate Revenue & Expenses Operating Budget are expenditures related to corporate-wide programs, long-term financing, capital planning and contributions to reserves.

Examples of corporate-wide programs include legal services, advertising, insurance, health and safety, professional development, financing, and voice & data coverage.

2019 Operating Budget Highlights

The proposed Corporate Revenue & Expenses Operating Budget for 2019 is \$17,278,995 in gross expenditures and \$559,550 in net expenditures. These expenditures are supported from \$6,583,545 in special levies and \$559,550 from the general tax levy.

	2018		2019					2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change	
Expense	16,673,734	17,987,921	16,945,395	275,900	284,000	(226,300)	17,278,995	605,261	3.6%
Revenue	(10,186,500)	(12,259,192)	(9,632,300)	(253,600)	(250,000)	-	(10,135,900)	50,600	(0.5%)
Special Levy - Fair Workplaces, Better Jobs Act	(185,500)	(185,500)	(153,500)	-	-	-	(153,500)	32,000	(17.3%)
Special Levy - Fire Services	(954,245)	(954,245)	(954,245)	-	-	-	(954,245)	-	0.0%
Special Levy - Infrastructure	(2,084,000)	(2,084,000)	(2,084,000)	-	-	-	(2,084,000)	-	0.0%
Special Levy - Infrastructure Gap	-	-	-	-	(284,000)	-	(284,000)	(284,000)	0.0%
Special Levy - Pavement Management	(1,540,100)	(1,540,100)	(1,540,100)	-	-	-	(1,540,100)	-	0.0%
Special Levy - Arenas	(1,232,700)	(1,232,700)	(1,232,700)	-	-	-	(1,232,700)	-	0.0%
Special Levy - Georgetown Hospital	(335,000)	(335,000)	(335,000)	-	-	-	(335,000)	-	0.0%
Total Net Expenditures	155,689	(602,816)	1,013,550	22,300	(250,000)	(226,300)	559,550	403,861	259.4%



Division	2018		2019					2019 vs 2018	
	Budget (\$)	Forecast (\$)	Base Budget (\$)	Pre Approved Capital Impacts (\$)	Inclusions (\$)	One Time (\$)	Total Budget (\$)	Budget Change	
Corporate Expenses									
Expense	2,095,089	3,207,638	2,235,900	22,300	-	(276,300)	1,981,900	(113,189)	(5.4%)
Revenue	(435,000)	(1,039,532)	(349,500)	-	-	-	(349,500)	85,500	(19.7%)
Special Levy - Fair Workplace, Better Jobs Act	(185,500)	(185,500)	(153,500)	-	-	-	(153,500)	32,000	(17.3%)
Net Expenditures	1,474,589	1,982,606	1,732,900	22,300	-	-	1,478,900	4,311	0.3%
Corporate Revenues									
Expense	1,052,400	1,057,167	1,052,400	-	-	-	1,052,400	-	0.0%
Revenue	(6,492,300)	(7,832,572)	(6,453,700)	-	(250,000)	-	(6,703,700)	(211,400)	3.3%
Net Expenditures	(5,439,900)	(6,775,405)	(5,401,300)	-	(250,000)	-	(5,651,300)	(211,400)	3.9%
Contributions to Reserves									
Expense	8,951,245	9,148,116	9,488,195	-	284,000	50,000	9,822,195	870,950	9.7%
Revenue	(111,000)	(238,888)	(111,000)	-	-	-	(111,000)	-	0.0%
Special Levy - Arenas	(112,100)	(112,100)	(112,100)	-	-	-	(112,100)	-	0.0%
Special Levy - Georgetown Hospital	(28,800)	(28,800)	(28,800)	-	-	-	(28,800)	-	0.0%
Special Levy - Fire Services	(954,245)	(954,245)	(954,245)	-	-	-	(954,245)	-	0.0%
Special Levy - Infrastructure	(2,084,000)	(2,084,000)	(2,084,000)	-	-	-	(2,084,000)	-	0.0%
Special Levy - Pavement Management	(1,540,100)	(1,540,100)	(1,540,100)	-	-	-	(1,540,100)	-	0.0%
Special Levy - Infrastructure Gap	-	-	-	-	(284,000)	-	(284,000)	(284,000)	0.0%
Net Expenditures	4,121,000	4,189,983	4,657,950	-	-	50,000	4,707,950	586,950	14.2%
Debt Repayments									
Expense	4,575,000	4,575,000	4,168,900	253,600	-	-	4,422,500	(152,500)	(3.3%)
Revenue	(3,148,200)	(3,148,200)	(2,718,100)	(253,600)	-	-	(2,971,700)	176,500	(5.6%)
Special Levy - Arenas	(1,120,600)	(1,120,600)	(1,120,600)	-	-	-	(1,120,600)	-	0.0%
Special Levy - Georgetown Hospital	(306,200)	(306,200)	(306,200)	-	-	-	(306,200)	-	0.0%
Net Expenditures	-	-	24,000	-	-	-	24,000	24,000	0.0%
Total									
Expense	16,673,734	17,987,921	16,945,395	275,900	284,000	(226,300)	17,278,995	605,261	3.6%
Revenue	(10,186,500)	(12,259,192)	(9,632,300)	(253,600)	(250,000)	-	(10,135,900)	50,600	(0.5%)
Special Levy - Fair Workplace, Better Jobs Act	(185,500)	(185,500)	(153,500)	-	-	-	(153,500)	32,000	(17.3%)
Special Levy - Fire Services	(954,245)	(954,245)	(954,245)	-	-	-	(954,245)	-	0.0%
Special Levy - Infrastructure	(2,084,000)	(2,084,000)	(2,084,000)	-	-	-	(2,084,000)	-	0.0%
Special Levy - Infrastructure Gap	-	-	-	-	(284,000)	-	(284,000)	(284,000)	0.0%
Special Levy - Pavement Management	(1,540,100)	(1,540,100)	(1,540,100)	-	-	-	(1,540,100)	-	0.0%
Special Levy - Arenas	(1,232,700)	(1,232,700)	(1,232,700)	-	-	-	(1,232,700)	-	0.0%
Special Levy - Georgetown Hospital	(335,000)	(335,000)	(335,000)	-	-	-	(335,000)	-	0.0%
Total Net Expenditures	155,689	(602,816)	1,013,550	22,300	(250,000)	(226,300)	559,550	403,861	259.4%

The \$408,861, or 259.4%, net increase to the Corporate Revenue & Expenses Operating Budget is comprised largely by an increase to reserves contributions, which is partially offset by an increase in anticipated interest revenue. Please see below for the breakdown of major budget changes:

- As recommended in the Long Range Financial Plan, general reserve contributions are proposed at a \$525,950 increase to the approved contributions in the 2018 Operating Budget.
- Additional to the \$525,950 increase in base reserve contributions, there is a one-time \$50,000 contribution to the Public Art Reserve as approved in the Public Art Policy (Report COMMSERV-2016-0001). This represents the final one-time contribution of \$50,000 to establish the minimum balance in the reserve of \$100,000.
- Interest revenue earned on investments increased by \$250,000. Historically, excess interest income is placed into the Technology Replacement Reserve. Instead it is

proposed to leave the interest income in the operating budget to fund the Information Services positions recommended through the Corporate Technology Strategic Plan.

- Pre-approved capital impacts include debt financing for the Halton Hills Drive extension and Gellert Phase 2 design and engineering projects.
- A \$276,300 contingency has been included for estimated salary gapping due to staff vacancies.
- The Fair Workplaces, Better Jobs Act levy was reduced by \$32,000 after the removal of the provision for personal emergency leave days for non-union part-time staff.
- In 2019, a new special tax levy is proposed at 0.6% (\$284,000) for contributions to the Capital Replacement Reserve to address the deficit in funding required for capital maintenance as identified in the Corporate Asset Management Plan.