

# Glossary

The Town's operating and development and fee supported budget contain hundreds of detailed accounts and budgets. For ease of use to the reader, these accounts have been grouped into categories of expenditures. The table below lists each of those categories, and provides a description of the activities that would typically be budgeted in those categories.

| <b>Expenditure Category</b>            | <b>Expenditures in this category would include:</b>  |
|--|--|
| Salaries & Benefits                    | Salaries and benefits of all staff (full time, part time and contract). Benefits include both non statutory (e.g. OMERS, health and dental) and statutory items (e.g. CPP,EI)  |
| Advertising                            | Advertising in the local newspaper, job postings, statutory public meetings, tenders, etc.   |
| Audit Services                         | Audits conducted on year end financial statements and internal processes   |
| Bank Fees, Payroll and Other Charges   | Bank fees, credit and debit card fees, and payroll processing  |
| Communications                         | Data and usage charges for mobile devices  |
| Community Grants / Initiatives         | Various Town sponsored community events, contributions and committees  |
| Consultants                            | Temporary use of professional services (i.e., recruitment assistance, process/system reviews, studies, etc.)   |
| Contingency                            | Contractual obligations, unforeseen events, other expenditures as determined by Council and/or CAO. This category also includes anticipated costs for the collective agreement, as well as allowances for cost of living increases and the Full-Time Salary Market Review. |
| Contracted Services                    | Service contracts related to operating Town facilities (i.e. security system) and programs, including animal and mosquito control, and tree maintenance  |
| Councillor Discretionary Expenses      | Individual Council member expense budgets  |
| Councillor Communications and Outreach | Individual Council member expense budgets to expand and focus delivering essential Town information to residents and businesses.   |
| Courier & Mail Processing              | Mail and courier costs including the mailing of tax and water bills  |
| Equipment & Vehicle                    | Acquisition of vehicles and equipment  |
| Equipment Repair                       | Maintenance of corporate fleet, equipment and computers  |
| Insurance                              | Insurance coverage for Town operations   |
| Legal Services                         | Retention of outside legal counsel   |
| Library                                | Town contribution to Library operations  |
| Materials & Supplies                   | Fuel, sand and salt, cleaning and office supplies, etc.  |
| Mileage                                | Reimbursement to staff and Council for use of personal vehicle on Town business  |
| Other Agencies / Municipalities        | Richmond Hill dispatch services, York Region voice radio and pager systems, emergency management training  |
| Program Instructor                     | Instructors retained for leisure programs or library programs.   |
| Property & Building Maintenance        | Repairs to Town buildings, maintenance of parks and trails   |
| Public Engagement / Corporate Events   | Meetings, events and Committee of Adjustment per diems   |
| Public Works                           | Ongoing roads maintenance, winter road and sidewalk snow clearing, street light maintenance, catch basin maintenance, etc.   |

| <b>Expenditure Category Cont'd</b>                 | <b>Expenditures in this category would include:</b>  |
|--|--|
| Rent   | Pool rental and community hall rental for recreation programs  |
| Software Maintenance and Licensing                 | Subscriptions, maintenance and licensing cost of Town information systems  |
| Training, Professional Development and Memberships | Council and staff training and development; professional memberships   |
| Uniforms, Corporate Attire and Safety Clothing     | Uniforms, corporate attire and safety clothing for Emergency Services and other staff  |
| Utilities  | Telephone, heat, hydro, water  |
| YorkNet Communications                             | Town facility connections to high-speed, dark-fibre network across York Region   |
| Waste Collection                                   | Garbage, recycling, yard waste, and green bin collection   |
| Indirect Corporate Costs                           | Allocation of service costs to non-tax supported and capital budgets   |
| Targeted Cost Reductions                           | Delay or deferral of expenditures and/or increased revenue opportunities that can be achieved on a temporary or transitional basis |

| <b>Revenue Category</b>          | <b>Revenues in this category would include:</b>  |
|----------------------------------|--|
| Taxation                         | Tax collected from residential and non-residential properties  |
| Supplementary Taxation           | In-year collection of taxes received due to reassessed properties  |
| Development Charges              | Funding received to support growth related expenditures in accordance with Development Charges Act                         |
| Development Revenues             | Building permits, planning fees, engineering fees, fire permits, pool permits  |
| Fines and Penalties              | Parking tickets, By-law violations   |
| Grants                           | Ontario Municipal Partnership Fund (OMPF), Resource Productivity and Recovery Authority (formerly Waste Diversion Ontario) |
| Investment Income                | Interest earned on the investment of Town's reserves   |
| Library                          | Charge back to Library for use of Town facilities  |
| Licenses                         | Issuance of marriage, lottery, business and taxi licenses  |
| Miscellaneous                    | Sales of vehicles and equipment Farmers Market vendor fees, etc.   |
| Motor Vehicle Accidents          | Emergency Services attendance at motor vehicle accidents   |
| Penalties on Taxes               | Penalty applied to unpaid property taxes   |
| Recoveries & Contributions       | Contribution toward economic development, recovery of snow removal costs for unassumed roads                               |
| Sales                            | Tax certificates, snack bar, blue boxes, and green bins  |
| Services to Other Municipalities | Emergency Services provided to other municipalities  |
| User Fees                        | Ice rentals, recreation programs, facilities and sport field rentals, legal fees, fill operations, etc.                    |

| <b>Transfers Category</b> | <b>Transfers in this category would include:</b>   |
|---------------------------|--|
| Contributions to Reserves | Contribution to reserves represent fund set aside for future expenditures                  |
| Draws from Reserves       | Use of reserves to fund initiatives that are typically one time or time specific in nature |