

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.

Expenditure Category	Expenditures in this category would include:
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)
Salary gapping	The anticipated amount of savings that will be generated typically due to temporary vacancies related to employee turnover
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 and contributions
Public Works	Ongoing roads maintenance, winter road and sidewalk snow clearing, street light maintenance, catch basin maintenance, etc.
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, includes provision for Cost of Living Allowance (COLA) and leadership compensation program
Contracted Services	Service contracts related to operating Town facilities (i.e. security system) and programs, including animal and mosquito control, and tree maintenance
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
Training, Professional Development and Memberships	Council and staff training and development; professional memberships
Program Instructor	Instructors retained for leisure programs
Property & Building Maintenance	Repairs to Town buildings, maintenance of parks and trails

Expenditures Category Cont'd	Expenditures in this category would include:
Public Engagement / Corporate Events	Individual Council member expense budgets, Committee of Adjustment per diems and other meetings and events
Rent	Pool rental and community hall rental for recreation programs
Software Maintenance and Licensing	Maintenance and licensing cost of Town information systems
Uniforms and Safety Clothing	Uniforms and safety clothing for Emergency Services and other staff
Utilities	Telephone, heat, hydro, water
Waste Collection	Garbage, recycling, yard waste, and green bin collection
Corporate Reallocation	Allocation of service costs to non-tax supported and capital budgets
Transitional Cost Reductions	Delay or deferral of expenditures and/or increased revenue opportunities that can be achieved on a temporary or transitional basis

Revenue Category	Revenues in this category would include:
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	WSIB experience rebate, 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.

Transfers Category	Transfers in this category would include:
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
Tax Levy Investment to Capital	Contribution of property tax revenue to support the capital program