

THE CORPORATION OF THE TOWN OF LASALLE

AGENDA

**Special Meeting of Council
Preliminary 2012 Budget Projections**

Tuesday, October 25, 2011

3:00 p.m.

Council Chambers

A. Opening Business

Call to order

Disclosures of Conflict of Interest

B. Presentation by Treasurer

Report (FIN-27-11)


Re: Preliminary 2012 Budget Projections

Copy attached.

C. Discussion/Direction

D. Confirmatory By-law

E. Adjournment

 <p style="text-align: center;">The Corporation of the TOWN OF LASALLE</p>	Report No: FIN-27-11
	Date: October 19, 2011
Directed To: Members of Council	Attachments: Preliminary Budget Projections
Prepared By: Joe Milicia, CA Director of Finance & Treasurer	Policy References: None
Subject: Preliminary 2012 Budget Projections	

Recommendation:

- That Council provide direction to Administration regarding the service levels to be provided for in the 2012 budget,
- That Council provide direction as to the targets with respect to the 2012 residential tax rate level.

Report:

At the conclusion of the 2011 Budget sessions, Council requested two changes to the budget process. The first request was to provide Council with the opportunity to input into the budget process at an early stage in order to provide Administration with preliminary comments and targets for the budget and associated tax rate. The second request was to hold budget sessions earlier in order to provide the opportunity to adopt a budget in December or early January

2011 and 2012 Budget Process

With the change in the budget timeline requested by Council, the budget process will have Council involved earlier in the budget process. As a result, Council will be exposed to the preliminary budget forecast which traditionally had been reviewed by department managers in order to determine a reasonable budget to present to Council. The following two diagrams display the 2011 and 2012 budget process milestones and for 2011 residential tax rate progression.

2011 Budget



2012 Budget

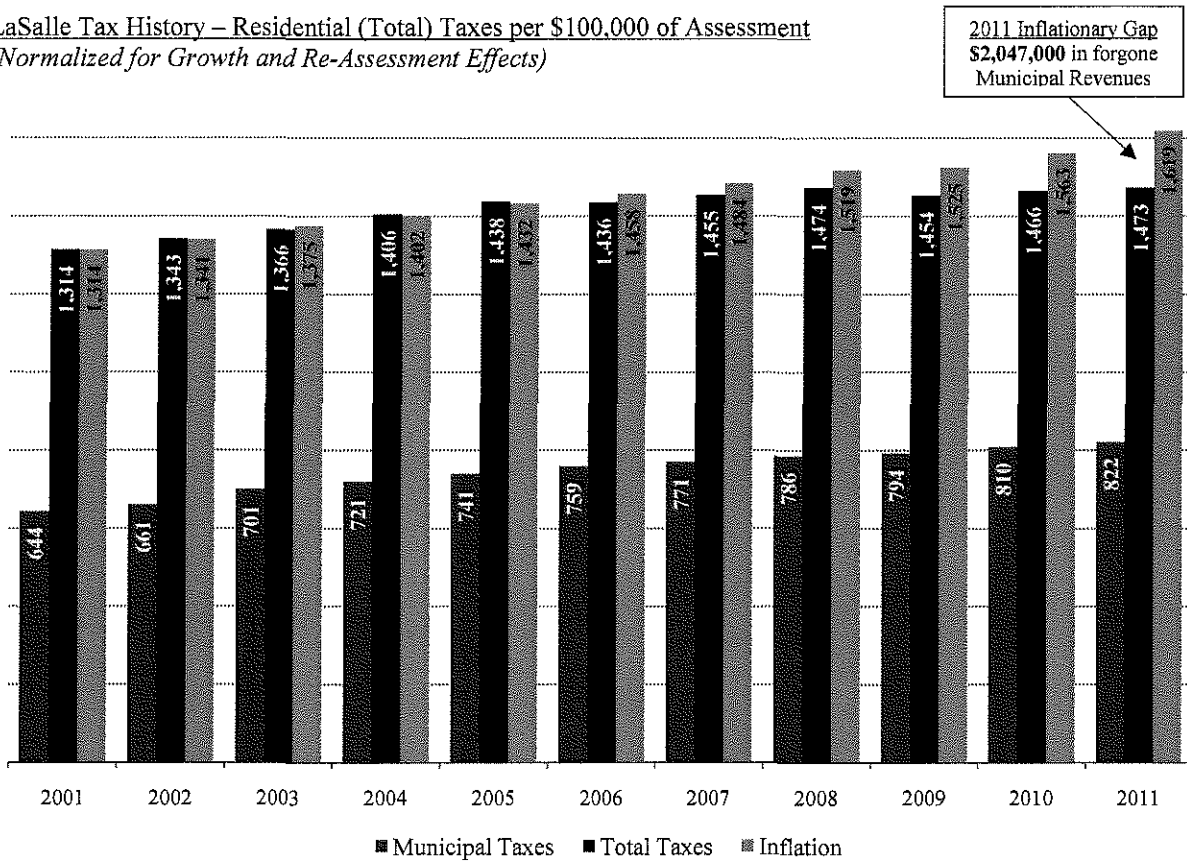


Inflationary Gap

The Town’s financial position is not unlike the financial position of any household. We are affected by upward inflationary and contractual pressures, rising utility rate, rising gas prices and building maintenance expenses that you would expect on a 20 year old home. Over the last ten years and more specifically since the 2006, the Town has been passing on tax rate increases which are less than the annual inflation rate. While this has benefited our ratepayers it has resulted in less municipal revenues, or what is known as an Inflationary Gap.

By definition, the Inflationary Gap is the difference between the rate of inflation and the year over year increase in the tax rate. Over the past five years the inflationary gap has grown to a point that the 2011 inflationary gap was in excess of \$2 million – had the tax rate increases matched the annual rate of inflation. The following table illustrates the progression of the inflationary gap from 2001 to 2011.

LaSalle Tax History – Residential (Total) Taxes per \$100,000 of Assessment
(Normalized for Growth and Re-Assessment Effects)

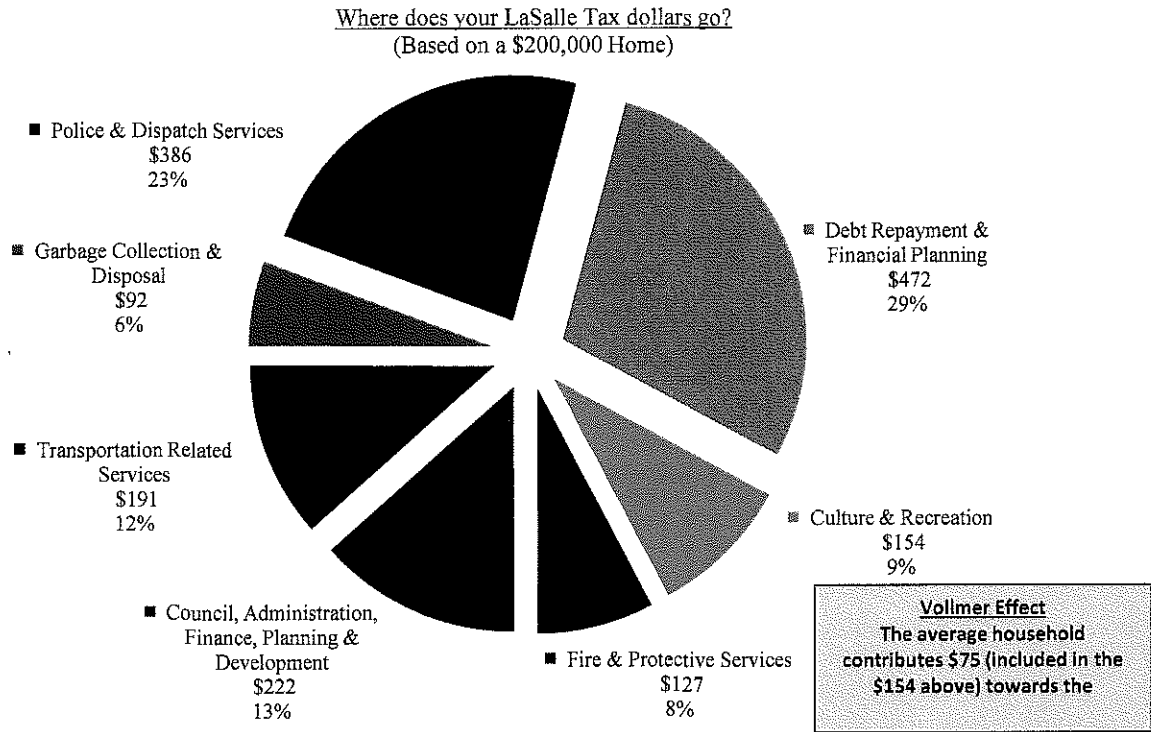


For example, in 2011 the municipal tax rate increase was approved at 1.50% however labour increases related to the various collective agreements total 2.5% plus uncontrollable benefit increases of 10% resulted in an overall labour increase of 4%. With labour costs comprising 42% of the overall budget the next effect of the 4% labour rate increase is 1.68%. As a result the other operating expenses were required to be reduced (despite rising energy costs, contract increase and general inflationary pressures) to achieve the overall 1.5% tax rate increase.

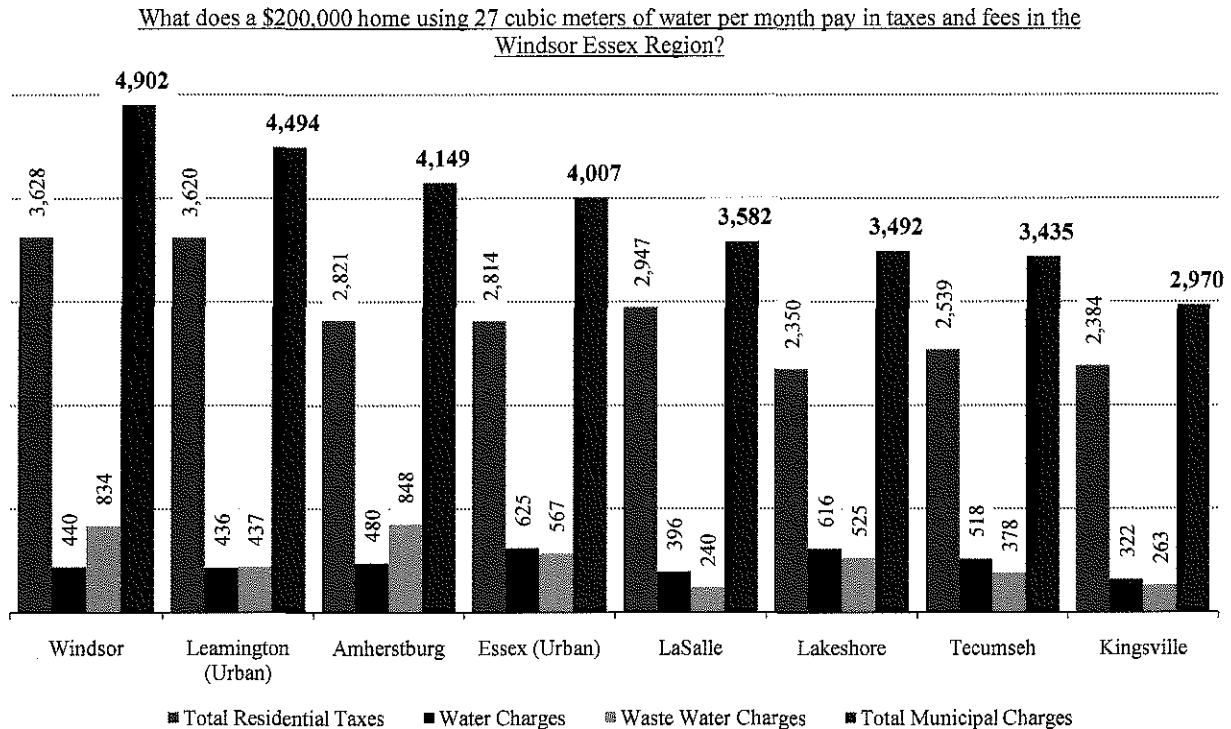
2011 Adopted Budget

As Council will recall the 2011 Council Adopted Budget contained a 1.50% residential tax rate increase which amounted to approximately \$12 per \$100,000 of residential assessment. The following graphs pictorially summarize the 2011 budget and the relative position of LaSalle against other municipalities in the Windsor Essex region.

2011 Budget Distribution by Functional Area



2011 Essex County Comparison



2011 Budget Forecast

As well as part of the budget a forecast was developed for the 2012 to the 2015 time period to provide Members of Council with a future outlook of the Town's budget position. The following table summarizes the 2011 Budget and 2012-2015 Forecast:

Department	12/31/2010 Year End Results	2010 Adopted Budget	2011 Adopted Budget	2012 Forecasted Budget	2013 Forecasted Budget	2014 Forecasted Budget	2015 Forecasted Budget
Council	277,630	308,500	307,000	320,300	330,100	338,400	346,800
Finance & Administration	2,495,101	1,806,600	2,044,600	2,120,200	2,186,900	2,242,700	2,300,000
Council Services		563,100	583,700	611,900	631,300	647,500	664,100
Financial Services	6,678,177	6,465,600	6,815,600	7,090,600	7,340,600	7,590,600	7,840,600
Fire	1,479,867	1,481,100	1,613,100	1,690,300	1,767,200	1,835,100	1,904,100
Police & Dispatch	5,255,900	5,301,300	5,511,200	5,659,500	5,853,300	6,010,700	6,172,300
Other Protective Services	278,283	288,700	290,000	295,800	301,800	307,800	313,900
Roads and Drainage	1,797,843	1,950,000	2,081,200	2,122,800	2,165,200	2,208,500	2,252,800
Other Transportation	624,046	684,700	674,100	687,600	701,500	715,500	729,900
Other Environmental	1,331,505	1,445,700	1,340,100	1,366,900	1,394,200	1,422,000	1,450,400
Culture & Recreation	2,187,168	1,978,800	2,223,900	2,268,400	2,313,600	2,359,900	2,407,100
Planning & Development	365,878	420,000	268,000	273,400	278,900	284,500	290,100
Net Expenditures	22,771,398	22,691,100	23,752,500	24,507,700	25,264,600	25,963,200	26,672,100
General Revenues	2,923,595	2,715,300	3,098,800	2,763,300	2,763,300	2,763,300	2,763,300
General Levy	19,988,241	19,978,800	20,653,700	21,544,400	22,251,300	22,899,900	23,558,800
Assessment Growth	---	---	---	200,000	250,000	300,000	350,000
Total Revenues	22,911,836	22,691,100	23,752,500	24,507,700	25,264,600	25,963,200	26,672,100
Estimated Increase in the General Levy Required			1.5%	6.2%	3.3%	2.9%	2.9%

When dealing with any projection it is important to note that projections are based on a number of assumptions which are based on information known at a point in time that are subject to a number of factors. Actual results may vary from forecasts. The following are the assumptions under which the forecasted budgets were prepared.

- Labour – based on the contractual increases for the current contract and similar increases beyond the term of the contract as well as annual increases in benefit costs of 5%
- Inflation – based on an average annual rate of 2% on operational expenditures
- Transfers to Reserves and Capital – based on the various internal funding plans in place at this time

Outlook

Understanding Members of Council's desire to limit the amount of tax rate increases in the future, the Town continues to be faced with upward costs pressures either from internal collective agreements, general inflationary pressures and increasing services and programs requested (and at time demanded) by our citizens – all in an economically depressed environment. Without significant changes both internally and externally the Town will continue to struggle to limit tax rate increase to below in the inflationary rate.

2012 Preliminary Budget Projections – Summary

In the preparation of the 2012 preliminary budget the Department managers were asked to identify general trends and areas within their current budget which require adjustments. The figures contained within this report have been developed in review of the 2011 activity, discussions with department heads and a continuation with many of the programming notes and direction from previous budgets. As well they were asked to identify upcoming initiatives referred to budget throughout the year. A few of those initiatives are:

- Municipal Infrastructure – maintenance and operations of the infrastructure assets constructed under the various stimulus programs, assets which include Vollmer fields, new roads, pathways and trails, center medians, roundabouts, building and parklands
- Strategic planning initiatives – implementation of the priority strategic plan initiatives which may include some or all of:
 - Create an indentify strategy for the Town, including branding
 - Undertake a service delivery review of the Town’s programs and services
 - Conduct a facility review of all Town buildings
 - Develop an external communication strategy including a media strategy
 - Develop a five year financial management plan
 - Investigate and develop a targeted building incentive program
 - Prepare a regular summary of Town activities
- Capital plan and reserve strategy – continued implementation of the long term capital plan presented to Council at the 2011 Budget sessions
- Transit – extension of the transit systems within the Town currently provided by Transit Windsor

Attached to this report is a corporate (town-wide) budget summary and detailed departmental preliminary budget in addition to the 2012 Preliminary Budget Summary found within the body of this report. It should be noted that Departments have begun reviewing the 2011 budget and activities to date and preparing the 2012 departmental budget and as such the figures detailed in this report should be viewed as preliminary or draft in nature.

Affect on the Average LaSalle Ratepayer

		2010 Budget	2011 Budget	2010 to 2011 Change	2012 Preliminary Budget	2011 to Prelim 2012 Change
Municipal Residential Taxes:						
Municipal Total General Levy		\$19,978,800	\$20,653,000	\$674,900	\$22,632,500	\$1,979,500
Municipal Residential Tax Rate		0.8099%	0.8220%	1.49%	0.8848%	7.64%
Residential Municipal Taxes Per \$100,000		\$809.90	\$822.00	\$12.10	\$884.80	\$62.80
Annual effect on the Average Residential Home (CVA of \$250,000)		\$2,024.75	\$2,055.00	\$30.25	\$2,212.00	\$157.00
Municipal User Charges:						
Monthly Base Residential Meter Rate		\$5.00	\$5.00	---	\$5.00	---
Monthly Watermain replacement charge		\$8.00	\$8.00	---	\$8.00	---
Water Consumption (0-27 cubic meters)		\$0.70	\$0.74	\$0.04/6%	\$0.78	\$0.04/6%
Water Consumption (27-45 m ³)		\$0.82	\$0.87	\$0.05/6%	\$0.91	\$0.04/6%
Water Consumption (Over 45 m ³)		\$0.90	\$0.95	\$0.05/6%	\$0.99	\$0.04/6%
Sanitary Sewer Surcharge		100%	100%	---	100%	---
Annual Effect on the Average User (Using 325 m ³ /yr)	Water	\$383.50	\$396.50	\$13.00	\$409.50	\$13.00
	Sewer	\$227.50	\$240.50	\$13.00	\$253.50	\$13.00
	Total	\$611.00	\$637.00	\$26.00	\$663.00	\$26.00

2012 Preliminary Budget Summary

Budget Area	Labour Costs	Operational Costs	Corporate Provisions	Total Change	Tax Rate Effect
Baseline Budget Changes:					
REV: Growth in Assessment (ESTIMATE)			(450,000)	(450,000)	-2.25%
REV: Supplementary Assessment (mid-year)			(100,000)	(100,000)	-0.50%
REV: Decrease in Interest revenues			25,000	25,000	+0.12%
REV: Reversal – Contribution from Reserves (Council directed)			133,000	133,000	+0.67%
FIN: Reversal – Contribution from Reserves (DRIC write offs)			100,000	100,000	+0.50%
ALL: Collective agreement rate increases	442,800			442,800	+2.21%
ALL: Benefit cost increases	269,100			269,100	+1.35%
FIN/FIR: Annualization of positions added in 2011	75,000			75,000	+0.38%
POL/FIR: Contract Grid changes	35,000			35,000	+0.18%
FS: General labour provision (Rate and/or Staff changes)	(100,000)			(100,000)	-0.50%
ALL: General inflationary changes (1%)		41,900		41,900	+0.21%
2012 Preliminary Baseline Budget Changes	721,900	41,900	(292,000)	471,800	+2.36%
Facility Financial Plan:					
FS: Facility and Building lifecycle provision			(300,000)	(300,000)	-1.50%
FS: LDC – Non Growth responsibility provision			(700,000)	(700,000)	-3.50%
FS: Anticipated Debt Payment			1,000,000	1,000,000	+5.00%
Net Impact of the Facility Financial Plan	---	---	---	---	---
Service Level Changes:					
ADM: Town Marketing, Promotion & Economic Development		50,000		50,000	+0.25%
ADM: Strategic Plan initiatives		100,000		100,000	+0.50%
FIN: Property tax write-offs		50,000		50,000	+0.25%
FS: General labour provision (Rate and/or Staff changes)	100,000			100,000	+0.50%
FS: Capital funding			200,000	200,000	+1.00%
FS: Tax Stabilization/Infrastructure reserves			75,000	75,000	+0.38%
C&R: Vollmer field maintenance staff	50,000			50,000	+0.25%
C&R: Vollmer janitorial staff	50,000			50,000	+0.25%
C&R: Aquatic staff (pool cleaning)	20,000			20,000	+0.10%
C&R: Vollmer repair and maintenance		100,000		100,000	+0.50%
C&R: Concession materials & supplies		40,000		40,000	+0.20%
C&R: Facility repair and maintenance provision			(50,000)	(50,000)	-0.25%
C&R: General net decrease in Vollmer revenues		42,000		42,000	+0.21%
PDS: Planning Act applications		(20,000)		(20,000)	-0.10%
NON: Winter Control (Salt)		25,000		25,000	+0.13%
NON: Sidewalk & Trail snow cleaning		150,000		150,000	+0.75%
NON: Extension of Transit		50,000		50,000	+0.25%
NON: Garbage collection and disposal (net)		25,000		25,000	+0.13%
2012 Preliminary Service Level Changes	220,000	612,000	225,000	1,057,000	5.29%
Required Increase in the General Levy & Tax Rate	941,900	653,000	(67,000)	1,528,800	7.64%

Please note at a 1% change in the municipal tax rate is the equivalent to \$200,000 in the municipal budget and approximately \$8 per \$100,000 of residential assessment.

Budget Timelines

At the September 24th, 2011 Council Meeting, Administration proposed and Council adopted the a budget timeline which will see the budget presented to Council in early December, budget deliberation sessions in mid December prior to the Christmas break and an opportunity to pass the budget at the first meeting in January. Included in the timeline was a Preliminary (High Level) budget review session at which the preliminary budget projections would be discussed and also at which Member of Council would have the opportunity to provide directions to Administration with respect to budget targets and tax rates.

The following is a summary of the timeline adopted by Council for the 2012 Budget:

September – October 2011	Preliminary Budget Preparation
Tuesday October 25 th , 2011	Preliminary (High Level) Budget review Town of LaSalle – Council Chambers 1:00 pm <u>Agenda</u> Preliminary Budget review, Challenge identification and Target setting
October - November 2011	Administration background and preparation of the budget commentary and background report.
Tuesday December 6 th , 2011	Informational briefing for Council on the 2012 budget and notification of the public meetings associated with the budget process advertised in the local paper concurrently with the release of the budget documents and a high level review of the budget.
Wednesday December 21 st and Thursday December 22 nd , 2011	Public Budget deliberation session Town of LaSalle – Council Chambers 9:30 am <u>Agenda</u> Departmental budget review Capital budget review
Wednesday January 4 th and Thursday January 5 th , 2012 (If Required)	Public Budget follow-up session Town of LaSalle – Council Chambers 9:30 am <u>Agenda</u> Summary of changes Approval of the 2012 budget in principle
Tuesday January 10 th , 2012	Public Council Meeting Town of LaSalle – Council Chambers 7:00 pm Adoption of the 2012 budget bylaw

Summary and Direction:

As noted within this report the 2012 Budget will continue to challenge Council and Administration with providing services desired by residents, maintaining & operating new infrastructure, and being mindful of the economic conditions that we find ourselves in – all while maintaining the taxation at an acceptable level.

Administration understands that the preliminary tax rate increase of 7.6% identified in the 2012 preliminary budget is not likely to be accepted by Council – however the preliminary budget does include many of the initiatives deferred to the budget process. The 2012 budget process allows for Council to better understand the overall budget pressures the Town is facing and provides for Members of Council the ability to set targets tax rates and priorities for the 2012 Budget.

As Members of Council consider the 2012 Preliminary Budget information provided within this report Administration is requesting direction on:

- Which new initiatives are to be proceeded with and which are to be deferred to when funding becomes available
- What, if any, additional initiatives to be included in the 2012 budget
- What, if any, service level changes are to be made
- What, if any, is the acceptable level of taxation increase

If you have any further questions, please do not hesitate to contact me.

Respectfully,



Joe Milicia, CA
Director of Finance & Treasurer

<i>Reviewed by:</i>							
<i>CAD</i>	<i>Finance</i>	<i>Clerk</i>	<i>Environmental Services</i>	<i>Planning</i>	<i>Culture & Recreation</i>	<i>Building</i>	<i>Fire</i>



Town of LaSalle
Departmental Preliminary Projections
SUMMARY

All Departments	12/31/2010 Results	2010 Adopted Budget	2011 Adopted Budget	Labour & Benefit Contract Changes	Inflationary (1%) and Contract Changes	2012 Baseline Budget	Labour Changes	Service Level Changes	2012 Preliminary Budget Projections	Changes from the 2011 Budget (\$\$\$)	Changes from the 2011 Budget (%)
Labour Costs	12,398,393	12,471,000	13,491,900	718,500	-	14,210,400	220,000	-	14,430,400	938,500	7.0%
Administrative	739,851	770,900	822,800	-	8,400	831,200	-	-	831,200	8,400	1.0%
Personnel	333,557	392,000	369,500	-	3,700	373,200	-	-	373,200	3,700	1.0%
Facility	949,692	849,900	936,300	-	9,400	945,700	-	100,000	1,045,700	109,400	11.7%
Vehicle/Equipment	563,430	592,200	592,800	-	5,900	598,700	-	-	598,700	5,900	1.0%
Program Services	3,688,293	3,756,300	3,765,000	3,400	14,500	3,782,900	-	490,000	4,272,900	507,900	13.5%
Transfers to Own Funds	7,132,044	6,841,400	7,144,400	-	-	7,144,400	-	225,000	7,369,400	225,000	3.1%
Gross Expenditures	25,805,260	25,673,700	27,122,700	721,900	41,900	27,886,500	220,000	815,000	28,921,500	1,798,800	6.6%
Departmental Revenues	(3,033,862)	(2,979,600)	(3,370,200)	-	100,000	(3,270,200)	-	22,000	(3,248,200)	122,000	-3.6%
Net Expenditures	22,771,398	22,694,100	23,752,500	721,900	141,900	24,616,300	220,000	837,000	25,673,300	1,920,800	8.1%

By Department	12/31/2010 Results	2010 Adopted Budget	2011 Adopted Budget	Labour & Benefit Contract Changes	Inflationary and Contract Changes	2012 Baseline Budget	Labour Changes	Service Level Changes	2012 Preliminary Budget Projections	Changes from the 2011 Budget (\$\$\$)	Changes from the 2011 Budget (%)
Council	277,630	308,500	307,000	8,900	800	316,700	-	-	316,700	9,700	3.2%
Finance & Administration	2,495,101	1,806,600	2,044,600	93,600	106,300	2,244,500	-	200,000	2,444,500	399,900	19.6%
Council Services	-	563,100	583,700	29,600	1,100	614,400	-	-	614,400	30,700	5.3%
Financial Services	6,678,177	6,465,600	6,815,600	(100,000)	-	6,715,600	100,000	275,000	7,090,600	275,000	4.0%
Fire	1,479,867	1,481,100	1,613,100	86,800	2,300	1,702,200	-	-	1,702,200	89,100	5.5%
Police & Dispatch	5,255,900	5,301,300	5,511,200	260,100	6,200	5,777,500	-	-	5,777,500	266,300	4.8%
Roads	1,797,843	1,950,000	2,081,200	99,500	8,100	2,188,800	-	-	2,188,800	107,600	5.2%
Culture & Recreation	2,187,168	1,978,800	2,223,900	212,000	15,600	2,451,500	120,000	132,000	2,703,500	479,600	21.6%
Planning & Development	365,878	420,000	268,000	28,000	1,500	297,500	-	(20,000)	277,500	9,500	3.5%
Non Departmental	2,233,834	2,419,100	2,304,200	3,400	-	2,307,600	-	250,000	2,557,600	253,400	11.0%
Net Expenditures	22,771,398	22,694,100	23,752,500	721,900	141,900	24,616,300	220,000	837,000	25,673,300	1,920,800	8.1%

GRAND TOTAL REVENUE	22,911,836	22,694,100	23,752,500	-	392,000	24,144,500	-	-	24,144,500	392,000	1.7%
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						Increase in the Municipal General Levy		1,528,800
						Forecasted increase in the General Levy		7.64

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Town of LaSalle
Departmental Preliminary Projections
DEPARTMENT DETAIL

Council	12/31/2010 Results	2010 Adopted Budget	2011 Adopted Budget	Labour & Benefit Contract Changes	Inflationary (1%) and Contract Changes	2012 Baseline Budget	Labour Changes	Service Level Changes	Comment	2012 Preliminary Budget Projections
Labour Costs	203,263	219,700	221,700	8,900		230,600				230,600
Administrative	28,499	24,000	28,000		300	28,300				28,300
Personnel	22,946	37,400	32,400		300	32,700				32,700
Facility	-	-	-		-	-				-
Vehicle/Equipment	-	-	-		-	-				-
Program Services	20,821	25,300	22,800		200	23,000				23,000
Transfers to Own Funds	2,100	2,100	2,100			2,100				2,100
Gross Expenditures	277,630	308,500	307,000	8,900	800	316,700	-	-		316,700
Departmental Revenues	-	-	-			-				-
Net Expenditures	277,630	308,500	307,000	8,900	800	316,700	-	-		316,700

Finance & Administration	12/31/2010 Results	2010 Adopted Budget	2011 Adopted Budget	Labour & Benefit Contract Changes	Inflationary and Contract Changes	2012 Baseline Budget	Labour Changes	Service Level Changes	Comment	2012 Preliminary Budget Projections
Labour Costs	1,839,373	1,383,700	1,593,700	93,600		1,687,300				1,687,300
Administrative	190,338	175,900	168,500		1,700	170,200				170,200
Personnel	62,973	47,100	42,100		400	42,500				42,500
Facility	46,645	49,800	57,200		600	57,800				57,800
Vehicle/Equipment	2,336	-	-		-	-				-
Program Services	415,167	273,700	356,700		3,600	360,300		200,000	\$50k Write offs, \$50k Marketing/Promo, \$100k Strategic Plan	560,300
Transfers to Own Funds	21,640	12,400	12,400			12,400				12,400
Gross Expenditures	2,578,471	1,942,600	2,230,600	93,600	6,300	2,330,500	-	200,000		2,530,500
Departmental Revenues	(83,369)	(136,000)	(186,000)		100,000	(86,000)			Reversal of 2011 contribution from reserves	(86,000)
Net Expenditures	2,495,101	1,806,600	2,044,600	93,600	106,300	2,244,500	-	200,000		2,444,500

Council Services (Clerk & HR)	12/31/2010 Results	2010 Adopted Budget	2011 Adopted Budget	Labour & Benefit Contract Changes	Inflationary and Contract Changes	2012 Baseline Budget	Labour Changes	Service Level Changes	Comment	2012 Preliminary Budget Projections
Labour Costs		456,800	477,900	29,600		507,500				507,500
Administrative	Note: Council Services was combined with Finance & Administration in 2010	46,400	45,700		500	46,200				46,200
Personnel		27,900	25,400		300	25,700				25,700
Facility		-	-		-	-				
Vehicle/Equipment		2,000	2,000		-	2,000				2,000
Program Services		22,800	33,000		300	33,300				33,300
Transfers to Own Funds		9,200	9,200			9,200				9,200
Gross Expenditures		-	565,100	593,200	29,600	1,100	623,900	-	-	
Departmental Revenues		(2,000)	(9,500)			(9,500)				(9,500)
Net Expenditures	-	563,100	583,700	29,600	1,100	614,400	-	-		614,400

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Town of LaSalle
Departmental Preliminary Projections
DEPARTMENT DETAIL

Financial Services	12/31/2010 Results	2010 Adopted Budget	2011 Adopted Budget	Labour & Benefit Contract Changes	Inflationary and Contract Changes	2012 Baseline Budget	Labour Changes	Service Level Changes	Comment	2012 Preliminary Budget Projections
General labour provision	-	-	100,000	(100,000)		-	100,000		Rate adjustments and staff additions	100,000
Long term debt repayment	844,592	844,600	844,600			844,600				844,600
Operational/Multi year provisions										
Election	15,000	15,000	15,000			15,000				15,000
Insurance	40,000	40,000	40,000			40,000				40,000
Computer	25,000	25,000	25,000			25,000				25,000
Capital Provisions										
LDC non growth responsibility	1,300,000	1,300,000	1,300,000			1,300,000				1,300,000
Building Lifecycle	100,000	100,000	100,000			100,000				100,000
Facility Capital	200,000	200,000	200,000			200,000				200,000
Pedestrian Safety	-	335,000	335,000			335,000				335,000
Long Term Capital Financing	2,349,243	2,000,000	2,200,000			2,200,000		200,000	Increase for capital funding	2,400,000
Grant Provisions										
Federal Gas Tax	1,357,160	1,357,000	1,357,000			1,357,000				1,357,000
Provincial Gas Tax	52,181	24,000	24,000			24,000				24,000
General Provisions										
Infrastructure Replacement	100,000	100,000	125,000			125,000		50,000	Increases to discretionary reserves	175,000
Tax Rate Stabilization	295,000	125,000	150,000			150,000		25,000	Increases to discretionary reserves	175,000
Net Expenditures	6,678,177	6,465,600	6,815,600	(100,000)	-	6,715,600	100,000	275,000		7,090,600

Fire	12/31/2010 Results	2010 Adopted Budget	2011 Adopted Budget	Labour & Benefit Contract Changes	Inflationary and Contract Changes	2012 Baseline Budget	Labour Changes	Service Level Changes	Comment	2012 Preliminary Budget Projections
Labour Costs	1,218,251	1,211,000	1,318,100	86,800		1,404,900				1,404,900
Administrative	41,115	41,800	38,600		400	39,000				39,000
Personnel	65,332	70,100	70,600		700	71,300				71,300
Facility	36,644	29,200	30,700		300	31,000				31,000
Vehicle/Equipment	65,509	71,100	76,700		800	77,500				77,500
Program Services	10,740	10,400	10,400		100	10,500				10,500
Transfers to Own Funds	52,985	53,000	78,000			78,000				78,000
Gross Expenditures	1,490,576	1,486,600	1,623,100	86,800	2,300	1,712,200	-	-		1,712,200
Departmental Revenues	(10,709)	(5,500)	(10,000)			(10,000)				(10,000)
Net Expenditures	1,479,867	1,481,100	1,613,100	86,800	2,300	1,702,200	-	-		1,702,200

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Police & Dispatch	12/31/2010 Results	2010 Adopted Budget	2011 Adopted Budget	Labour & Benefit Contract Changes	Inflationary and Contract Changes	2012 Baseline Budget	Labour Changes	Service Level Changes	Comment	2012 Preliminary Budget Projections
Labour Costs	4,938,999	4,991,200	5,291,600	260,100		5,551,700				5,551,700
Administrative	177,545	185,900	186,600		1,900	188,500				188,500
Personnel	99,204	103,500	99,000		1,000	100,000				100,000
Facility	71,430	51,000	71,700		700	72,400				72,400
Vehicle/Equipment	139,379	149,500	152,500		1,500	154,000				154,000
Program Services	119,122	119,200	112,800		1,100	113,900				113,900
Transfers to Own Funds	93,034	36,000	64,000			64,000				64,000
Gross Expenditures	5,638,713	5,636,300	5,978,200	260,100	6,200	6,244,500	-	-		6,244,500
Departmental Revenues	(382,813)	(335,000)	(467,000)			(467,000)				(467,000)
Net Expenditures	5,255,900	5,301,300	5,511,200	260,100	6,200	5,777,500	-	-		5,777,500

Roads	12/31/2010 Results	2010 Adopted Budget	2011 Adopted Budget	Labour & Benefit Contract Changes	Inflationary and Contract Changes	2012 Baseline Budget	Labour Changes	Service Level Changes	Comment	2012 Preliminary Budget Projections
Labour Costs	970,047	1,077,400	1,185,600	99,500		1,285,100				1,285,100
Administrative	123,260	122,800	158,700		1,600	160,300				160,300
Personnel	22,125	30,500	41,500		400	41,900				41,900
Facility	33,748	32,100	34,800		300	35,100				35,100
Vehicle/Equipment	214,508	248,500	231,100		2,300	233,400				233,400
Program Services	349,783	351,000	351,000		3,500	354,500				354,500
Transfers to Own Funds	129,892	110,700	110,700			110,700				110,700
Gross Expenditures	1,843,362	1,973,000	2,113,400	99,500	8,100	2,221,000	-	-		2,221,000
Departmental Revenues	(45,519)	(23,000)	(32,200)			(32,200)				(32,200)
Net Expenditures	1,797,843	1,950,000	2,081,200	99,500	8,100	2,188,800	-	-		2,188,800

Culture & Recreation	12/31/2010 Results	2010 Adopted Budget	2011 Adopted Budget	Labour & Benefit Contract Changes	Inflationary and Contract Changes	2012 Baseline Budget	Labour Changes	Service Level Changes	Comment	2012 Preliminary Budget Projections
Labour Costs	2,501,388	2,377,600	2,643,000	212,000		2,855,000	120,000		\$50k Vollmer fields, \$20k Aquatic (cleaning), \$50k Janitorial	2,975,000
Administrative	127,052	121,100	138,200		1,400	139,600				139,600
Personnel	47,002	52,000	36,000		400	36,400				36,400
Facility	756,100	682,300	735,900		7,400	743,300		100,000	Facility repair & maintenance	843,300
Vehicle/Equipment	133,112	114,300	124,400		1,200	125,600				125,600
Program Services	490,425	480,800	521,600		5,200	526,800		40,000	Increase concession product cost	566,800
Transfers to Own Funds	137,308	135,500	135,500			135,500		(50,000)	Removal of Facility reserve provision	85,500
Gross Expenditures	4,192,388	3,963,600	4,334,600	212,000	15,600	4,562,200	120,000	90,000		4,772,200
Departmental Revenues	(2,005,220)	(1,984,800)	(2,110,700)			(2,110,700)		42,000	Increases in \$20k Baseball and \$20k Arena mitigated by decreases in -\$26k Concession, -\$36 Fitness, -\$20k Soccer	(2,068,700)
Net Expenditures	2,187,168	1,978,800	2,223,900	212,000	15,600	2,451,500	120,000	132,000		2,703,500

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Planning & Development	12/31/2010 Results	2010 Adopted Budget	2011 Adopted Budget	Labour & Benefit Contract Changes	Inflationary and Contract Changes	2012 Baseline Budget	Labour Changes	Service Level Changes	Comment	2012 Preliminary Budget Projections
Labour Costs	727,072	753,600	660,300	28,000		688,300				688,300
Administrative	52,040	53,000	58,500		600	59,100				59,100
Personnel	13,975	23,500	22,500		200	22,700				22,700
Facility	5,125	5,500	6,000		100	6,100				6,100
Vehicle/Equipment	8,587	6,800	6,100		100	6,200				6,200
Program Services	48,402	54,000	52,500		500	53,000				53,000
Transfers to Own Funds	16,908	16,900	16,900			16,900				16,900
Gross Expenditures	872,110	913,300	822,800	28,000	1,500	852,300	-	-		852,300
Departmental Revenues	(506,232)	(493,300)	(554,800)			(554,800)		(20,000)	Increase in Planning Act Applications	(574,800)
Net Expenditures	365,878	420,000	268,000	28,000	1,500	297,500	-	(20,000)		277,500

Non Departmental	12/31/2010 Results	2010 Adopted Budget	2011 Adopted Budget	Labour & Benefit Contract Changes	Inflationary and Contract Changes	2012 Baseline Budget	Labour Changes	Service Level Changes	Comment	2012 Preliminary Budget Projections
Protective & Other Services										
Police Services Board	61,717	64,600	67,600	1,300		68,900				68,900
Conservation Authority	176,324	180,000	180,000			180,000				180,000
Larvicide & Animal Control (net)	17,370	19,900	17,400			17,400				17,400
Emergency Measures	21,512	20,000	21,000			21,000				21,000
Library Services	1,360	4,200	4,000			4,000				4,000
Transportation Services										
Winter control (salt only)	133,503	135,000	140,000			140,000		175,000	\$25k for Salt and \$150k for sidewalk/trail snow removal	315,000
Traffic control & maintenance	17,958	21,000	22,500			22,500				22,500
Transit (Handi Transit)	48,114	65,000	55,000			55,000		50,000	Extension of Transit service (plus Prov. Gas Tax \$25k)	105,000
Street lighting	367,819	400,000	375,000			375,000				375,000
Crossing guards	56,652	63,700	81,600	2,100		83,700				83,700
Environmental Services										
Local improvement (Sanitary)	40,669	40,700	10,100			10,100				10,100
Garbage Collection	547,228	555,000	555,000			555,000		(25,000)	Contract changes	530,000
Garbage Disposal	742,927	850,000	775,000			775,000		50,000	Tipping fee increase	825,000
Agricultural (Weed control)	681	-	-			-				-
Net Expenditures	2,233,834	2,419,100	2,304,200	3,400	-	2,307,600	-	250,000		2,557,600
GRAND TOTAL EXPENDITURES	22,771,398	22,694,100	23,752,500	721,900	141,900	24,616,300	220,000	837,000		25,673,100

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Revenues	12/31/2010 Results	2010 Adopted Budget	2011 Adopted Budget	Labour & Benefit Contract Changes	Inflationary and Contract Changes	2012 Baseline Budget	Labour Changes	Service Level Changes	Comment	2012 Preliminary Budget Projections	
General Levy	19,988,241	19,978,800	20,653,700		450,000	21,103,700			Increase in assessment roll (ESTIMATE)	21,103,700	
Supplementary Levy	411,655	207,000	350,600		100,000	450,600			Increase in supplementary assessments	450,600	
Local Improvements	46,348	46,400	15,800			15,800				15,800	
Payments in Lieu of Taxes	19,625	19,900	25,400			25,400				25,400	
Contribution from Reserves	-	-	133,000		(133,000)	-			One time contribution in 2011 budget	-	
Rentals, leases, Licences	40,775	35,000	33,000			33,000				33,000	
Penalty & Interest on Taxes	309,953	350,000	300,000			300,000				300,000	
Provincial Offenses	134,020	160,000	135,000			135,000				135,000	
Essex Power Dividends	266,000	266,000	300,000			300,000				300,000	
Interest	285,599	250,000	275,000		(25,000)	250,000			Major capital projects to reduce cash for investments	250,000	
Gas Tax Revenues	1,409,341	1,381,000	1,381,000			1,381,000				1,381,000	
Surplus	278	-	150,000			150,000				150,000	
GRAND TOTAL REVENUE	22,911,836	22,694,100	23,752,500		392,000	24,144,500				24,144,500	
GRAND TOTAL EXPENDITURES	22,771,398	22,694,100	23,752,500	771,900	141,900	24,616,300	228,400	837,000		25,673,300	
										Increase in the General Levy	1,528,800
										Forecasted increase in the General Levy	7.64

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