

MUNICIPALITY OF LEAMINGTON 2011 BUDGET

DEPARTMENT 310 GENERAL GOVERNMENT

FACILITY: CIVIC CENTRE

DEPARTMENT DESCRIPTION:

The Director of Finance and Business Services oversees this Department. This portion of the budget includes costs and programs that are not readily attributable to individual departments, divisions, etc. It includes general tax levies and associated revenues, expenditures related to the overall operations of the Municipality and other items outside of normal municipal operations.

CURRENT YEAR PERFORMANCE:

REVENUES

- The preliminary budget document reflects a decrease in taxation of approximately 0.90% or (\$102,000). The decrease mainly results from the large industrial classification being re-classified as commercial or small industrial, causing a shift in tax burden to residential rates. The 2011 assessment decrease is set off by the impact of the assessment phase-in. Assessment phase-in was initiated by MPAC for the 2009 current value assessment (CVA) year, whereby full reductions in assessment are granted in the first year, but increases in assessment are added to the tax roll over a four year period. The net adjustment based on combining these two factors generates about an additional \$266,000 in taxation revenue.
- Council established an Urban Area tax rate, which recovers specific budget items from an urban area defined as those properties capable of being provided sanitary sewer service. The municipal engineer updates the property list included for the urban levy as development occurs. The budget items assessed to this area rate are:

Urban Sewers	\$ 1,865,679	
Streetlights - 70%	199,500	
Senior snow removal	2,500	
Landfill perpetual care	<u>59,000</u>	
	\$ 2,126,679	(\$2,105,439 - 2010)

The increase of \$ 21,240 over 2010 is related to the ongoing sewer separation program. The 2011 urban area levy (dollars raised) will increase by 1.01% as a result.

- Supplementary Tax revenues fluctuate significantly from year to year and a conservative approach has been taken for budget purposes.
- Miscellaneous revenue budget for 2011 shows an increase including an estimated \$452,000 for recovery of tornado related cost, for which the offsetting expense is shown under Emergency Expense in "Rents and Services", and an increase in Essex Power dividend of \$26,000.

EXPENDITURES

- Benefits for all retirees (including the former H.E.C) are reported here except for Police, Water and Waste Treatment retirees, which are reported in their departmental budgets in order to better reflect the full cost of these services for cost recovery.
- Insurance expense budget has remained within 1% of the 2010 amount in total, based on claims allowances and a nominal premium increase. As council was previously advised, the allocation of insurance costs across departmental budgets has been amended for 2011 to better reflect

GENERAL GOVERNMENT 2011 BUDGET

functional cost; so despite the total insurance cost remaining largely the same for 2011, variations will be evident on a department by department basis for insurance budget amounts.

- Other rents and services costs are estimated to be \$251,400 more than the 2010 budget request. This increase is the net result of additional prior-year tax reductions, allowances for “Plant n’ Save” and new Heritage Committee programs, increased levies from the two conservation authorities and elimination of the election expense budget for 2011.
- The requested Contributions to Non-Profit entities are as follows:

The 2011 draft budget includes a funding allotment under General Government for Grants to non-profit entities of \$79,660 (2010 \$64,660) to be awarded at Council’s discretion. The following list outlines those grant requests plus the requests that are included under other departmental budget areas.

	<u>2010 Approved</u>	<u>2011 Requests</u>	
<u>General Government (Dept 310):</u>			
Salvation Army	1,000	1,000	
Half century club	24,244	24,000	(a)
Wheatley friendship	2,000	2,000	(a)
Tomato Festival	13,000	13,000	(b)
CFTV 34 (1,735/month)	15,000	10,160	
Migrant workers (MWCP)	4,000	10,000	Bike Safety Video(c)
Plant n’ Save	0	7,500	
Heritage Committee	0	7,500	
Miscellaneous	0	4,500	
	<u>59,244</u>	<u>79,660</u>	
Physician Recruitment	<u>45,756</u>	<u>45,756</u>	(d)
Sub-total	<u>\$105,000</u>	<u>\$125,416</u>	*Draft Budget Estimate*
<u>Arts & Culture (Dept 870):</u>			
Historical Society	5,000	5,000	
South Essex Arts Assoc -Arts Centre	<u>20,000</u>	<u>20,000</u>	
Sub- total	<u>\$25,000</u>	<u>\$25,000</u>	*Draft Budget Estimate*
<u>Tourism (Dept 930):</u>			
Chamber of Commerce ²	<u>\$10,000</u>	<u>\$ 5,000</u>	*Draft Budget Estimate*
<u>Parks (Dept 810):</u>			
Horticultural Society	<u>\$ 5,000</u>	<u>\$5,000</u>	*Draft Budget Estimate*
GRAND TOTAL	<u>\$145,000</u>	<u>\$160,416</u>	

Notes to ‘Contributions to Non-Profit Entities:

- (a) Municipality to pay min. of 20% of program costs under COMSOC
- (b) Municipality as guarantor of operational deficit under grant program (if grant is approved)
- (c) In addition to the \$10,000 bike safety program grant, MWCP generally requests that Council agree to waive municipal fees/cost recovery for festivals they plan to hold in year; the cost of that request is indeterminate and has not been reflected in the 2011 Budget request.
- (d) Physician Recruitment Request was for \$131,512/yr for 5 years (2008-2012) (5 Yr Total \$657,560). In 2010 Council reduced the funding to \$45,756 and the 2011 Budget request includes funding at the 2010 level for this grant.

Capital expenditures include:

- o \$10,000 for municipal furniture/equipment renewals
- o \$2.7M for construction and fit-up of the new municipal offices at 111 Erie Street N.

MUNICIPALITY OF LEAMINGTON 2011 BUDGET - DRAFT

DEPT - 310 GENERAL GOVERNMENT

ACCOUNT DESCRIPTION	2009	2010	2010	2011	BUDGET CHANGE	
	Y-T-D 03-Jun-10	BUDGET	Y-T-D 10-Apr-11	BUDGET	\$ +/-	% +/-
REVENUE ACCOUNTS						
TAXATION REVENUES						
Residential tax levy	-14,469,749	-15,312,836	-15,312,834	-15,312,836	0	0.00%
Multi residential tax levy	-898,282	-937,095	-937,095	-937,095	0	0.00%
Farmland tax levy	-977,284	-1,042,470	-1,042,471	-1,042,470	0	0.00%
Managed forests	-285	-427	-427	-427	0	0.00%
Commercial tax levy	-1,854,052	-2,119,424	-2,119,423	-2,119,424	0	0.00%
Comm - vacant/exces units	-19,300	-26,997	-23,563	-26,997	0	0.00%
Comm - vacant land	-26,285	-25,010	-28,444	-25,010	0	0.00%
Office buildings	-31,494	-35,604	-35,604	-35,604	0	0.00%
Shopping centre	-465,510	-493,446	-493,445	-493,446	0	0.00%
Industrial levy	-407,534	-426,575	-426,576	-426,575	0	0.00%
Industrial vacant/excess unit	-9,830	-10,250	-10,250	-10,250	0	0.00%
Industrial vacant land	-42,761	-43,270	-43,270	-43,270	0	0.00%
Industrial Taxable Shared PIL	-3,974	-4,684	-4,684	-4,684	0	0.00%
Large industrial	-1,046,367	-911,149	-911,149	-911,149	0	0.00%
Large industrial vacant	-551	-582	-582	-582	0	0.00%
Pipeline	-152,676	-163,361	-163,361	-163,361	0	0.00%
growth		0		-266,500	266,500	
	<u>-20,405,934</u>	<u>-21,553,179</u>	<u>-21,553,177</u>	<u>-21,819,679</u>	<u>266,500</u>	<u>1.24%</u>
PAYMENT IN LIEU TAX LEVIES						
Residential tax levy	-5,347	-4,147	-4,147	-4,147	0	0.00%
Commercial tax levy	-130,886	-139,461	-139,461	-139,461	0	0.00%
Comm - vacant/excess units	-2,280	-2,390	-2,390	-2,390	0	0.00%
Comm / Ind School rates	-197,648	-196,390	-196,390	-196,390	0	0.00%
	<u>-336,161</u>	<u>-342,389</u>	<u>-342,389</u>	<u>-342,389</u>	<u>0</u>	<u>0.00%</u>
SUPPLEMENTAL TAXATION						
Residential tax levy	-77,513	-19,886	-83,288	-19,886	0	0.00%
Farmland tax levy	-7,124		-35,863		0	
Commercial tax levy	-88,800	-30,000	19,500	-30,000	0	0.00%
Comm - vacant/exces units	0		223		0	
Comm - vacant land	2,512		244		0	
Comm - Shopping Centres	-17,694		0		0	
Industrial levy	0		-49,568		0	
Industrial vacant land	818		1,131		0	
Large Industrial	86,046		0		0	
Pipeline	0		-1,634		0	
	<u>-101,754</u>	<u>-49,886</u>	<u>-149,255</u>	<u>-49,886</u>	<u>0</u>	<u>0.00%</u>
ADDITIONS TO TAX BILL						
B.I.A. Levy	-35,199	-35,000	-35,000	-35,000	0	0.00%
Special Levy - Physician	71		0		0	
Shoreline loan recovery	-3,329	-2,045	-2,045	0	-2,045	-100.00%
	<u>-38,457</u>	<u>-37,045</u>	<u>-37,045</u>	<u>-35,000</u>	<u>-2,045</u>	<u>-5.52%</u>

MUNICIPALITY OF LEAMINGTON 2011 BUDGET - DRAFT

DEPT - 310 GENERAL GOVERNMENT

ACCOUNT DESCRIPTION	2009	2010	2010	2011	BUDGET CHANGE	
	Y-T-D <small>03-Jun-10</small>	BUDGET	Y-T-D <small>10-Apr-11</small>	BUDGET	\$ +/-	% +/-
GRANTS IN LIEU OF TAX						
Provincial grant - hospital	-6,675	-6,675	-6,675	-6,675	0	0.00%
	<u>-6,675</u>	<u>-6,675</u>	<u>-6,675</u>	<u>-6,675</u>	<u>0</u>	<u>0.00%</u>
PROVINCIAL GRANTS						
General Support - OMPF	-634,700	-1,034,800	-1,050,400	-1,550,900	516,100	49.87%
Specific Purposes Grants	0	0	-714,617		0	
	<u>-634,700</u>	<u>-1,034,800</u>	<u>-1,765,017</u>	<u>-1,550,900</u>	<u>516,100</u>	<u>49.87%</u>
FEES AND SERVICE CHARGES						
Donations	0	0	-8,000		0	
Soccer fundraising	-600	0	0		0	
Facility Rentals	-10,890	-10,620	-10,872	-10,250	-370	-3.48%
Developer agrm't Impost fees	-700	0	-700		0	
	<u>-12,190</u>	<u>-10,620</u>	<u>-19,572</u>	<u>-10,250</u>	<u>-370</u>	<u>-3.48%</u>
MISCELLANEOUS REVENUES						
Natural Resource royalties	-15,741	-17,000	-24,811	-14,360	-2,640	-15.53%
Tax Penalty revenue	-214,379	-204,000	-232,059	-222,000	18,000	8.82%
Tax arrears interest	-241,946	-193,000	-233,484	-216,000	23,000	11.92%
Interest on Capital WIP	-10,822	-5,000	-4,132	-1,400	-3,600	-72.00%
Invoice Penalties	-710	-500	-1,618	-500	0	0.00%
P.O.A. Court Revenue	-139,472	-107,000	-142,455	-119,000	12,000	11.21%
Sundry revenues	-274,753	-130,000	-278,974	-567,200	437,200	336.31%
Sale of Assets	-1,500		-4,000		0	
Prior year surplus - general	-844,575	0	0		0	
Essex Power dividend	-208,400	-208,400	-208,400	-234,450	26,050	12.50%
	<u>-1,952,299</u>	<u>-864,900</u>	<u>-1,129,933</u>	<u>-1,374,910</u>	<u>510,010</u>	<u>58.97%</u>
TOTAL REVENUES	<u>-23,488,170</u>	<u>-23,899,494</u>	<u>-25,003,064</u>	<u>-25,189,689</u>	<u>1,290,195</u>	<u>5.40%</u>
EXPENDITURE ACCOUNTS						
E.H.T.	261	0	286		0	
Complex membership	530	0	0		0	
Life & LTD - Retirees	13,354	15,119	14,572	16,500	1,381	9.13%
Health Benefits - Retirees	145,607	168,600	148,114	155,700	-12,900	-7.65%
C.P.P. & U.I.C. - Part-time	178	0	0	0	0	
Employee Assistance Program	15,800	18,000	16,350	18,000	0	0.00%
	<u>175,731</u>	<u>201,719</u>	<u>179,323</u>	<u>190,200</u>	<u>-11,519</u>	<u>-5.71%</u>
RENTS AND SERVICES						
Dues & Memberships	2,155	2,200	2,173	2,200	0	0.00%
Training	3,009	10,000	1,800	20,000	10,000	100.00%
Legal/Professional Services	11,191	20,000	2,153	20,000	0	0.00%
Emergency plan expense	321	3,000	912,419	465,200	462,200	
Safety program	22,961	27,000	24,108	27,000	0	0.00%
911 Dispatch fee	14,440	19,000	17,034	16,150	-2,850	-15.00%
Small capital items	43	1,000	255	1,000	0	0.00%
Sundry	42,444	30,000	2,486	40,000	10,000	33.33%
	<u>96,564</u>	<u>112,200</u>	<u>962,427</u>	<u>591,550</u>	<u>479,350</u>	<u>427.23%</u>

MUNICIPALITY OF LEAMINGTON 2011 BUDGET - DRAFT

DEPT - 310 GENERAL GOVERNMENT

ACCOUNT DESCRIPTION	2009	2010	2010	2011	BUDGET CHANGE	
	Y-T-D 03-Jun-10	BUDGET	Y-T-D 10-Apr-11	BUDGET	\$ +/-	% +/-
OFFICE OVERHEAD						
Advertising / Notices	1,994	2,500	3,960	7,000	4,500	180.00%
Insurance - Liability	106,559	179,900	148,023	144,590	-35,310	-19.63%
	<u>108,553</u>	<u>182,400</u>	<u>151,983</u>	<u>151,590</u>	<u>-30,810</u>	<u>-16.89%</u>
BUILDING MAINTENANCE						
Full time wages	4,119	2,800	427	500	-2,300	-82.14%
Part time	43		0		0	
Benefit burden	2,677	1,820	277	325	-1,495	-82.14%
Benefit burden-part time	7	0	0	0	0	
Gas	9,748	10,000	7,963	16,000	6,000	60.00%
Hydro/Water	36,717	39,176	32,737	45,000	5,824	14.87%
Building maintenance	25,994	17,500	13,534	16,100	-1,400	-8.00%
Janitorial/Service Cont.	26,035	28,000	27,185	27,000	-1,000	-3.57%
Insurance - building	3,270	5,660	3,271	3,820	-1,840	-32.51%
Garbage collection	1,157	1,200	1,226	1,200	0	0.00%
	<u>109,767</u>	<u>106,156</u>	<u>86,621</u>	<u>109,945</u>	<u>3,789</u>	<u>3.57%</u>
PROPERTY MAINTENANCE						
Wages	953	3,000	533	500	-2,500	-83.33%
Part-time	3,283		2,159	2,000	2,000	
Benefit Burden Wages	619	1,950	346	325	-1,625	-83.33%
Benefit Burden Part-Time	493	0	324	300	300	
Materials	1,895	1,500	621	500	-1,000	-66.67%
Equipment	837	500	213	200	-300	-60.00%
Contracts	60	500	309		-500	-100.00%
	<u>8,140</u>	<u>7,450</u>	<u>4,505</u>	<u>3,825</u>	<u>-3,625</u>	<u>-48.66%</u>
OTHER RENTS AND SERVICES						
Leamington properties-taxes	2,775	2,800	8,021	4,000	1,200	42.86%
Tax Reductions - Res & Farm	7,516	200,000	40,587	480,000	280,000	140.00%
Tax Reductions - Comm / Ind	1,931		55,020		0	
Tax Reductions - Prior years	178,836		60,034		0	
Tax Reductions - Manual	-5,777		180		0	
Tax collection expense	3,330		0		0	
Bill 79 COMM 442, Supp	0		279		0	
Bill 79 IND 442, Supp	0		128		0	
Contribution to non-profit entities	59,344	59,244	75,454	79,660	20,416	34.46%
B.I.A. Levy	166,711	35,000	80,832	35,000	0	0.00%
Physician Recruitment		45,756		45,756	0	0.00%
E.R.C.A. Levy	147,543	144,000	161,543	160,700	16,700	11.60%
Lower Thames Levy	0	17,930	0	19,050	1,120	6.25%
Parking Area Contribution	15,790	16,000	10,000	16,000	0	0.00%
Election expense	0	68,000	51,838	0	-68,000	-100.00%
	<u>577,999</u>	<u>588,730</u>	<u>543,917</u>	<u>840,166</u>	<u>251,436</u>	<u>42.71%</u>
					0	
EXPENDITURES BEFORE DEBT	<u>1,076,754</u>	<u>1,198,655</u>	<u>1,928,775</u>	<u>1,887,276</u>	<u>688,621</u>	<u>57.45%</u>

MUNICIPALITY OF LEAMINGTON 2011 BUDGET - DRAFT

DEPT - 310 GENERAL GOVERNMENT

ACCOUNT DESCRIPTION	2009	2010	2010	2011	BUDGET CHANGE	
	Y-T-D 03-Jun-10	BUDGET	Y-T-D 10-Apr-11	BUDGET	\$ +/-	% +/-
DEBT CHARGES						
Debenture debt principle	159,186	167,118	167,101	250,814	83,696	50.08%
Debenture debt interest	186,985	179,025	191,332	253,058	74,033	41.35%
Debt Issue discount amort'zn	6,500	6,500	0	6,500	0	0.00%
Shoreline loan principle	2,995	1,915	1,915	0	-1,915	-100.00%
Shoreline loan interest	334	130	130	0	-130	-100.00%
	<u>356,000</u>	<u>354,688</u>	<u>360,478</u>	<u>510,372</u>	<u>155,684</u>	<u>43.89%</u>
TOTAL EXPENDITURES	<u>1,432,754</u>	<u>1,553,343</u>	<u>2,289,253</u>	<u>2,397,648</u>	<u>844,304</u>	<u>54.35%</u>
NET OPERATIONAL COST	<u>-22,055,416</u>	<u>-22,346,151</u>	<u>-22,713,810</u>	<u>-22,792,041</u>	<u>-445,890</u>	<u>-2.00%</u>
<u>RESERVE CONTRIBUTIONS</u>						
Transfer to reserves	1,082,520	367,000	71,895	570,000	203,000	55.31%
Transfer from reserves	0	-52,790	0	0	52,790	-100.00%
Transfer to reserve funds	600	0	0	0	0	0.00%
Transfer from reserve funds	-2,630	0	0	0	0	0.00%
Contrib from Deferred Revenue	-340,854	-202,609	-202,609	-202,609	0	0.00%
	<u>739,636</u>	<u>111,601</u>	<u>-130,714</u>	<u>367,391</u>	<u>255,790</u>	<u>229.20%</u>
TOTAL TO/FROM RESERVES	<u>739,636</u>	<u>111,601</u>	<u>-130,714</u>	<u>367,391</u>	<u>255,790</u>	<u>229.20%</u>
<u>CAPITAL ACCOUNTS</u>						
Debt	0	-3,800,000	0	-3,300,000	500,000	-13.16%
Sale of assets	-2,716	0	-168,424	-500,000	-500,000	
Federal Grant	0	-3,364,615	-2,385,449	-789,463	2,575,152	-76.54%
Provincial Grant	0	-2,976,827	-2,385,449	-789,463	2,187,364	-73.48%
Deferred Revenues	-377,406	0	0	0	0	
Transfer from reserves	-110,500	-200,000	0	-300,000	-100,000	50.00%
Unfinanced Cwfd	-650,000	650,000	0	3,000,000	2,350,000	361.54%
Gross capital purchases	1,185,008	9,822,162	0	2,681,300	-7,140,862	-72.70%
	<u>44,386</u>	<u>130,721</u>	<u>-4,939,322</u>	<u>2,375</u>	<u>-128,346</u>	<u>-98.18%</u>
NET TO CAPITAL	<u>44,386</u>	<u>130,721</u>	<u>-4,939,322</u>	<u>2,375</u>	<u>-128,346</u>	<u>-98.18%</u>
NET DEPARTMENTAL COST	<u>-21,271,394</u>	<u>-22,103,829</u>	<u>-27,783,846</u>	<u>-22,422,275</u>	<u>-318,446</u>	<u>-1.44%</u>

MUNICIPALITY OF LEAMINGTON 2011 BUDGET

DEPARTMENT 313 FINANCE AND BUSINESS SERVICES

FACILITY: CIVIC CENTRE

DEPARTMENT DESCRIPTION:

The Director of Finance and Business Services oversees the Department. This portion of the budget includes costs to operate the department's programs and services provided to other municipal departments and agencies, revenue billing and collection, purchasing, payroll services, accounting, reporting and analysis. This Department also provides Information Technology / Communications services and support, insurance administration and asset inventory management for the corporation.

DEPARTMENT STAFFING:

	2010 Staffing	2011 Staffing	2010	2011
Full-time	10	10*	\$ 674,717	\$ 682,530
Temporary		(*1 Maternity leave)	\$0	\$13,905
Total	10	10	\$675,130	\$697,095

Department staff for 2011 reflects the full staffing complement, consisting of the Director, IT Manager, IT Support, Financial Analyst, Accounting Manager and five clerical staff. Costs reflect an economic adjustment of 2.85%, progression on the salary grid towards job rate.

CURRENT YEAR PERFORMANCE:

REVENUES:

For 2011, investment income is estimated at the actual amount earned in 2010 based on cash flow demands and interest rate expectations for the year. Interest rate outlook is based on market rate trends for cash accounts and fixed rates for investments renewals.

Miscellaneous revenues and internal recovery revenues are expected to remain stable and are based on historical trends.

EXPENDITURES:

The requested expenditure budget for 2011 includes technology related costs that were shown as capital requests in previous years and have been realigned as operational based on PSAB reporting requirements, as they are not related to tangible capital assets. The increase in requested expenditures is partially offset by a transfer from reserves in relation to the technology expense items.

FINANCE AND BUSINESS SERVICES 2011 BUDGET

RESERVE TRANSFERS:

Transfers to reserves are to partially mitigate the cost of funding significant purchases/replacements of office and IT equipment, and software purchases.

CAPITAL SPENDING:

Capital requests are shown on the General & Administration Capital Summary presented with the General Government budget (Dept. 310). For 2011, the new requests requiring funding from net revenue reflect cyclical refresh requirements for a server, voice/data network upgrades for the Complex, and wireless network upgrades for the Complex, Marina and PCC plant.

SERVICE OBJECTIVES:

- The continuing development and enhancement of systems and policies to provide our customers (internal and external), efficient, effective and timely financial and business services to support their respective activities.
- The delivery of efficient and effective customer service to our ratepayers, citizens and other customers. The ongoing evolution of the assessment and taxation mechanisms is extremely complicated for the average taxpayer and as such continues to demand a significant portion of staff resources. It will also require financial resources to upgrade / purchase software solutions to meet the regulations and reporting requirements of senior governments.
- The ongoing review and development of financial policies for the Municipality to assist Council and Administration in the delivery of services to its citizens in a timely and cost effective manner.
- Administration of the Tangible Capital Asset inventory systems.
- Finalization of a long-term strategic financial model, in coordination with Watson & Associates consultants, for use in fiscal planning and financial policy development.

MUNICIPALITY OF LEAMINGTON

2011 BUDGET - DRAFT

DEPT - 313 FINANCE & BUSINESS SERVICES

ACCOUNT DESCRIPTION	2009	2010	2010	2011	BUDGET CHANGE	
	Y-T-D 03/06/2010	BUDGET	Y-T-D 04/04/2011	BUDGET	\$ +/-	% +/-
REVENUE ACCOUNTS						
FEES AND SERVICE CHARGES						
Tax certificate revenue	-23,060	-23,000	-26,710	-26,000	3,000	13.04%
INVESTMENT REVENUES						
Investment income	-253,372	-254,000	-219,680	-220,000	-34,000	-13.39%
MISCELLANEOUS REVENUES						
Sundry revenues	-12,767	-13,000	-13,133	-13,000	0	0.00%
	-12,767	-13,000	-13,133	-13,000	0	0.00%
INTERNAL RECOVERIES						
Recovery from parking	-7,000	-7,000	-7,000	-7,000	0	0.00%
Recovery from departments	-65,030	-65,000	-65,060	-65,090	90	0.14%
	-72,030	-72,000	-72,060	-72,090	90	0.13%
TOTAL REVENUES	-361,229	-362,000	-331,583	-331,090	-30,910	-8.54%
EXPENDITURE ACCOUNTS						
WAGES AND BENEFITS						
Salaried	614,599	673,410	674,717	682,530	9,120	1.35%
Part time	36,831	0	0	13,905	13,905	
Honorarium	50	100	0		-100	-100.00%
Overtime	255	1,000	0		-1,000	-100.00%
Sick Pay top-up	0		147		0	
Long service pay	500	620	620	660	40	6.45%
Vacation pay - Part time	1,502	0	0	0	0	
Total Salaries & Wages	653,738	675,130	675,484	697,095	21,965	3.25%
CPP	19,053	21,410	21,481	21,480	70	0.33%
UIC	8,602	10,460	9,759	10,780	320	3.06%
EHT	12,046	13,130	13,247	13,310	180	1.37%
Health & Dental	45,477	56,287	44,304	47,980	-8,307	-14.76%
Complex Benefits	872	900	0	390	-510	-56.67%
WSIB	9,968	10,880	11,226	13,050	2,170	19.94%
OMERS	45,363	49,890	53,100	57,550	7,660	15.35%
Life & LTD	14,988	21,345	18,656	16,720	-4,625	-21.67%
Benefits - Part time	8,740	0	0	1,333	1,333	
Total Benefits	165,108	184,302	171,774	182,593	-1,710	-0.93%
	818,846	859,432	847,259	879,688	20,256	2.36%
RENTS & SERVICES						
Office supplies	7,574	11,000	9,603	11,000	0	0.00%
Dues, Memberships, Subsc	3,916	6,600	3,740	5,000	-1,600	-24.24%
Travel and mileage	1,424	2,500	1,904	2,500	0	0.00%
Training	1,320	5,500	1,100	3,500	-2,000	-36.36%
Professional development	3,588	8,200	3,710	6,000	-2,200	-26.83%
Professional services	24,451	27,500	3,370	18,000	-9,500	-34.55%
Audit	21,900	26,800	46,330	30,000	3,200	11.94%
Uniforms and clothing	0	100	124	100	0	0.00%
Small capital items	2,890	4,000	2,332	4,000	0	0.00%
Sundry	237	1,000	103	1,000	0	0.00%
	67,299	93,200	72,318	81,100	-12,100	-12.98%

**MUNICIPALITY OF LEAMINGTON
2011 BUDGET - DRAFT**

DEPT - 313 FINANCE & BUSINESS SERVICES

ACCOUNT DESCRIPTION	2009	2010	2010	2011	BUDGET CHANGE	
	Y-T-D 03/06/2010	BUDGET	Y-T-D 04/04/2011	BUDGET	\$ +/-	% +/-
OFFICE OVERHEAD						
Communications	17,877	19,000	15,866	23,600	4,600	24.21%
Postage and Courier	19,763	22,000	21,067	22,000	0	0.00%
Advertising / Notices	322	1,500	77	500	-1,000	-66.67%
	<u>37,961</u>	<u>42,500</u>	<u>37,010</u>	<u>46,100</u>	<u>3,600</u>	<u>8.47%</u>
OFFICE EQUIPMENT						
Office equipment lease	9,466	10,500	10,104	10,500	0	0.00%
Office equipment maint.	3,757	4,500	5,009	5,000	500	11.11%
IT equipment maint.	3,893	5,500	6,058	6,000	500	9.09%
IT software maint.	31,428	39,000	35,701	50,000	11,000	28.21%
	<u>48,544</u>	<u>59,500</u>	<u>56,871</u>	<u>71,500</u>	<u>12,000</u>	<u>20.17%</u>
FINANCIAL EXPENSES						
Tax billing supplies	4,096	6,500	5,247	5,000	-1,500	-23.08%
Bank charges/adjustments	734	1,000	783	2,000	1,000	100.00%
	<u>4,830</u>	<u>7,500</u>	<u>6,029</u>	<u>7,000</u>	<u>-500</u>	<u>-6.67%</u>
					0	
TOTAL EXPENDITURES	<u>977,479</u>	<u>1,062,132</u>	<u>1,019,487</u>	<u>1,085,388</u>	<u>23,256</u>	<u>2.19%</u>
NET OPERATIONAL COST	<u>616,250</u>	<u>700,132</u>	<u>687,904</u>	<u>754,298</u>	<u>54,166</u>	<u>7.74%</u>
<u>RESERVE CONTRIBUTIONS</u>						
Transfer to reserves	129,000	50,000	217,800	50,000	0	0.00%
Transfer from reserves	0		0	-11,000	-11,000	
	<u>129,000</u>	<u>50,000</u>	<u>217,800</u>	<u>39,000</u>	<u>-11,000</u>	<u>-22.00%</u>
TOTAL TO/FROM RESERVES	<u>129,000</u>	<u>50,000</u>	<u>217,800</u>	<u>39,000</u>	<u>-11,000</u>	<u>-22.00%</u>
<u>CAPITAL ACCOUNTS</u>						
Transfer from reserves	-2,788	-277,200	-	-350,000	-72,800	26.26%
Gross capital purchases	0	445,000	-	418,000	-27,000	-6.07%
	<u>-2,788</u>	<u>167,800</u>	<u>0</u>	<u>68,000</u>	<u>-99,800</u>	<u>-59.48%</u>
NET TO CAPITAL	<u>-2,788</u>	<u>167,800</u>	<u>0</u>	<u>68,000</u>	<u>-99,800</u>	<u>-59.48%</u>
NET DEPARTMENTAL COST	<u>742,463</u>	<u>917,932</u>	<u>905,704</u>	<u>861,298</u>	<u>-56,634</u>	<u>-6.17%</u>

MUNICIPALITY OF LEAMINGTON 2011 BUDGET

DEPARTMENT 311 COUNCIL OPERATIONS

FACILITY: CIVIC CENTRE

FACILITY DESCRIPTION:

This portion of the budget includes the Direct Costs associated with the members of Council.

FACILITY STAFFING:

	2010 Levels	2011 Levels	2010	2011
Mayor	1	1	\$ 32,788	\$ 36,922
Deputy-Mayor	1	1	\$ 20,984	\$ 23,182
Councillors	5	5	\$ 85,247	\$ 99,278

Council salaries are adjusted annually by the same economic rate increment provided to the non-unionized staff pay grid. The annual salary is all inclusive. Leamington does not have additional per meeting payments.

EXPENDITURES:

- Memberships, Dues and Subscriptions request for 2011 includes \$3,000 toward membership in the Great Lakes and St. Lawrence Cities Initiative.
- Travel and Mileage expense is for council travel outside of the municipality or for activities not deemed to be part of the normal discharge of the duty of office. Council receives a tax exemption on 1/3 of their salary based on that portion being recognized as reimbursement of costs incurred in the discharge of the normal duties of office, as allowed under legislation and ratified under council resolution.
- Conference expense is for all costs related to the attendance of conferences, annual meetings and various seminars by Council, in accordance with municipal policy allowing up to \$2,000 per councillor per year for conference fees. Conference expense includes travel, lodging, meals and registrations.
- Sundry funds include the cost of various functions attended by Council, dinners, internet service allowance, cell phones for Mayor and Deputy Mayor, awards, retirement gifts, etc.
- Advertising and promotion expense includes \$15,500 for an annual fireworks display, \$3,500 toward volunteer awards and the balance funds sponsorships toward various community events, publications, etc.

MUNICIPALITY OF LEAMINGTON

2011 BUDGET - DRAFT

DEPT - 311 COUNCIL

ACCOUNT DESCRIPTION	2009	2010	2010	2011	BUDGET CHANGE	
	Y-T-D 06/03/10	BUDGET	Y-T-D 04/04/11	BUDGET	\$ +/-	% +/-
EXPENDITURE ACCOUNTS						
WAGES						
Council honorarium	139,638	139,020	139,150	159,382	20,362	14.65%
CPP & UIC	3,273	4,510	3,284	3,064	-1,446	-32.05%
EHT	2,152	2,090	2,152	2,072	-18	-0.86%
Health benefits	11,764	12,790	10,767	11,994	-796	-6.22%
Health benefits - Complex	152	200	0		-200	-100.00%
OMERS	5,119	5,190	5,174	5,876	686	13.22%
	<u>162,098</u>	<u>163,800</u>	<u>160,527</u>	<u>182,389</u>	<u>18,589</u>	<u>11.35%</u>
RENTS AND SERVICES						
Dues, Memberships, Subsc	616	635	346	3,700	3,065	482.68%
Travel and Mileage	3,113	6,200	5,590	6,200	0	0.00%
Conferences	15,662	19,000	16,704	19,000	0	0.00%
Sundry	8,963	12,000	16,310	19,500	7,500	62.50%
	<u>28,354</u>	<u>37,835</u>	<u>38,951</u>	<u>48,400</u>	<u>10,565</u>	<u>27.92%</u>
OFFICE OVERHEAD						
Advertising and promotions	28,887	27,000	21,945	27,000	0	0.00%
Insurance - liability	1,546	2,120	2,118	3,720	1,600	75.47%
	<u>30,433</u>	<u>29,120</u>	<u>24,063</u>	<u>30,720</u>	<u>1,600</u>	<u>5.49%</u>
					0	
TOTAL EXPENDITURES	<u>220,885</u>	<u>230,755</u>	<u>223,540</u>	<u>261,509</u>	<u>30,754</u>	<u>13.33%</u>
NET OPERATIONAL COST	<u>220,885</u>	<u>230,755</u>	<u>223,540</u>	<u>261,509</u>	<u>30,754</u>	<u>13.33%</u>
NET DEPARTMENTAL COST	<u>220,885</u>	<u>230,755</u>	<u>223,540</u>	<u>261,509</u>	<u>30,754</u>	<u>13.33%</u>

MUNICIPALITY OF LEAMINGTON

2011 BUDGET

DEPARTMENT 420 POLICE SERVICES

FACILITY: 7 CLARK STREET

DEPARTMENT DESCRIPTION:

In 2010, Leamington Council entered into an agreement under the Police Services Act RSO 1990, section 10, to have police services provided by the Ontario Provincial Police. Accordingly, the Police Services Board generally determines objectives and priorities for police services, after consultation with the detachment commander or his or her designate. Based on the identified priorities, the Board reviews and recommends the annual Police operating and capital budgets to Council for approval.

CURRENT YEAR PERFORMANCE:

The 2011 Police Budget request includes regular operational costs of policing under the OPP service contract in addition to allowances for ongoing matters relating to Leamington Police Service (LPS) operations and further transition costs resulting from termination of the Leamington Police Service. Given the change to OPP purchase of service in December 2010, that 2011 is the first full year of OPP service delivery and that both 2010 and 2011 budgets include transition cost amounts, comparability between historical results, the current budget request and future budget demands is difficult.

Net Operational Cost:

The 2011 budget request reflects a net operational cost of \$8,364,780 (2010 - \$6,737,922 Budget; 2010 projected actual \$7,173,753). For 2011, the most significant item in the operating budget is the OPP service contract, estimated at \$6,528,000 or 78% of net operational cost.

The requested increase based on comparison of 2011 and 2010 budget years is about \$1,626,900 (24.1%). That said, removing the one-time transition costs of \$467,500 and \$1,690,000, from the 2010 and 2011 budget years respectively, results in 'normalized' net operational cost budgets of \$6,270,400 for 2010 and \$6,674,800 for 2011; which reflects an increase of \$404,400 (6.45%) year over year. For baseline comparison, the LPS increase for 2010 was \$488,000 (8.47%). In addition to transition costs, the 2011 budget request includes ongoing costs relating to Leamington Police Services operations pending resolution of a personnel matter. The estimates included in the budget request are based on the best information available at this time and actual cost could vary significantly from these estimates due to influences beyond the control of the Board and the Municipality. Administration will continue to keep the Board and Council apprised of these matters as they progress and are hopefully resolved during the course of the year.

Capital Expenditures:

The operating budget request includes approximately \$30,000 in facility repair and maintenance items, in addition to regular ongoing facility repair and maintenance costs. On that basis, no particular capital asset purchase requests have been made for 2011; however, as this is the first year of OPP service delivery for Leamington an allowance of \$10,000 is requested for capital expenditures. Council approval would be required to access that funding, and if not spent it is intended that the funds will be set aside in the police reserve account to assist the municipality in funding future budget demands.

MUNICIPALITY OF LEAMINGTON

2011 BUDGET - DRAFT

DEPT - 420 POLICE SERVICES

ACCOUNT DESCRIPTION	2009	2010	2010	2011	BUDGET CHANGE	
	Y-T-D <small>6/3/10</small>	BUDGET	Y-T-D <small>4/4/11</small>	BUDGET	\$ +/-	% +/-
REVENUE ACCOUNTS						
GRANT REVENUES						
Provincial grant - R.I.D.E.	-13,800	-13,330	-12,676	-13,000	-330	-2.48%
Officer Grant programs	-257,091	-200,000	-197,762	-130,000	-70,000	-35.00%
Provincial - Civil Remedies Grant	-10,000	0	-27,000	0	0	
Dispatch Service	-455,262	-2,000	-10,981	0	-2,000	-100.00%
	<u>-736,153</u>	<u>-215,330</u>	<u>-248,419</u>	<u>-143,000</u>	<u>-72,330</u>	<u>-33.59%</u>
REPORTS & FEES						
Police Reports	-6,636	-7,500	-6,524	-5,000	-2,500	-33.33%
Record Checks	-26,925	-25,750	-31,290	-16,000	-9,750	-37.86%
Finger Printing	-3,735	-4,000	-4,195	-3,500	-500	-12.50%
Freedom/info request	-280		-320	-500	500	
OPP - Prov Services Usage	0		-63,432	-315,000	315,000	
Court Room Rental	-22,680	-21,000	-24,030	-21,000	0	0.00%
	<u>-60,256</u>	<u>-58,250</u>	<u>-129,791</u>	<u>-361,000</u>	<u>302,750</u>	<u>519.74%</u>
MISCELLANEOUS REVENUES						
Police Sundry	-4,152	-5,000	-19,025	-100	-4,900	-98.00%
Police Auction	-1,502	-1,000	-2,994	0	-1,000	-100.00%
	<u>-5,654</u>	<u>-6,000</u>	<u>-22,019</u>	<u>-100</u>	<u>-5,900</u>	<u>-98.33%</u>
INTERNAL RECOVERY						
Police recovery from fire	-80,460	-80,460	0	0	-80,460	-100.00%
	<u>-80,460</u>	<u>-80,460</u>	<u>0</u>	<u>0</u>	<u>-80,460</u>	<u>-100.00%</u>
TOTAL REVENUES	<u>-882,522</u>	<u>-360,040</u>	<u>-400,229</u>	<u>-504,100</u>	<u>144,060</u>	<u>40.01%</u>
EXPENDITURE ACCOUNTS						
WAGES AND BENEFITS						
Salaries - full time	4,120,589	4,428,909	4,064,386	84,900	-4,344,009	-98.08%
Part time	186,875	61,098	60,250	35,100	-25,998	-42.55%
Police Board Honorarium	9,975	8,400	8,550	8,600	200	2.38%
Overtime/Court/Stats/Callbacks	227,052	175,492	266,412	15,500	-159,992	-91.17%
Overtime-Dispatch	14,049		3,442		0	
Shift / O.I.C. premium	25,488	22,980	24,316		-22,980	-100.00%
Sick top up	22,567		21,595		0	
WCB	-12,488		-2,013		0	
Long service pay	3,715	4,600	3,158		-4,600	-100.00%
Vacation pay	54,283	12,200	58,502		-12,200	-100.00%
Vacation pay - part time	8,343	2,444	2,865		-2,444	-100.00%
Stat Holiday pay	8,865		2,406		0	
Total Salaries & Wages	<u>4,669,313</u>	<u>4,716,123</u>	<u>4,513,870</u>	<u>144,100</u>	<u>-4,572,023</u>	<u>-96.94%</u>
CPP	119,615	121,136	120,915	6,100	-115,036	-94.96%
EI	54,304	58,593	54,584	3,100	-55,493	-94.71%
EHT	90,739	86,364	90,639	4,600	-81,764	-94.67%
Extended Health	265,915	275,250	237,393	17,800	-257,450	-93.53%
Fitness Memberships	945	1,700	0		-1,700	-100.00%
WSIB	145,220	71,294	73,383	19,300	-51,994	-72.93%
OMERS	398,401	429,615	388,081	9,500	-420,115	-97.79%
Life & LTD	96,410	134,091	118,521	6,400	-127,691	-95.23%
Retiree Benefits	84,470	85,120	94,688	112,000	26,880	31.58%
Stat Benefits - Part time	52,153	12,765	18,969		-12,765	-100.00%
Total Benefits	<u>1,308,172</u>	<u>1,275,928</u>	<u>1,197,173</u>	<u>178,800</u>	<u>-1,097,128</u>	<u>-85.99%</u>
Total Wages & Benefits	<u>5,977,485</u>	<u>5,992,051</u>	<u>5,711,042</u>	<u>322,900</u>	<u>-5,669,151</u>	<u>-94.61%</u>

**MUNICIPALITY OF LEAMINGTON
2011 BUDGET - DRAFT**

DEPT - 420 POLICE SERVICES

ACCOUNT DESCRIPTION	2009 Y-T-D	2010 BUDGET	2010 Y-T-D	2011 BUDGET	BUDGET CHANGE	
					\$ +/-	% +/-
RENTS AND SERVICES						
Office supplies	7,499	10,350	6,419	0	-10,350	-100.00%
Dues, Memberships, Subsc	2,968	3,300	2,069	0	-3,300	-100.00%
Travel and mileage	638	1,000	350	500	-500	-50.00%
Training	44,038	14,530	15,358	2,000	-12,530	-86.24%
Conference & Conventions	5,483	3,100	891	1,000	-2,100	-67.74%
Legal	19,140	40,000	370,688	100,000	60,000	150.00%
Uniforms & Clothing	26,201	8,000	5,949		-8,000	-100.00%
Small Capital Items	1,662	1,500	377		-1,500	-100.00%
Sundry	3,533	3,425	6,709		-3,425	-100.00%
	<u>111,162</u>	<u>85,205</u>	<u>408,809</u>	<u>103,500</u>	<u>18,295</u>	<u>21.47%</u>
OFFICE OVERHEAD						
Telephone	15,995	15,000	15,650	2,000	-13,000	-86.67%
Postage and Courier	2,522	2,600	1,755		-2,600	-100.00%
Advertising & Promotion	1,324	3,500	5,157		-3,500	-100.00%
Insurance - Liability	24,458	25,580	18,764	10,000	-15,580	-60.91%
	<u>44,299</u>	<u>46,680</u>	<u>41,326</u>	<u>12,000</u>	<u>-34,680</u>	<u>-74.29%</u>
OFFICE EQUIPMENT						
Equipment Rental	69,526	65,298	62,863	8,000	-57,298	-87.75%
Equipment Maintenance	9,769	12,825	10,659	4,000	-8,825	-68.81%
Computer Equipment Mtce	1,152	2,000	134	0	-2,000	-100.00%
	<u>80,447</u>	<u>80,123</u>	<u>73,656</u>	<u>12,000</u>	<u>-68,123</u>	<u>-85.02%</u>
BUILDING MAINTENANCE						
Wages	880		737		0	
Part time	291		212		0	
Benefit burden - Wages	572		479		0	
Benefit burden - Part time	44		32		0	
Gas	22,509	19,840	13,601	18,000	-1,840	-9.27%
Hydro and water	39,335	43,020	34,110	37,000	-6,020	-13.99%
Building maintenance	19,562	10,150	8,020	33,340	23,190	228.47%
Janitorial - Service Cont.	25,925	27,506	27,204	28,900	1,394	5.07%
Insurance - building	4,255	4,260	4,258	5,070	810	19.01%
Garbage collection	234	400	197	400	0	0.00%
	<u>113,606</u>	<u>105,176</u>	<u>88,848</u>	<u>122,710</u>	<u>17,534</u>	<u>16.67%</u>
VEHICLE & EQUIPMENT MAINTENANCE						
Vehicle Rental	0	0	0	0	0	
Wages	0	0	4,757	0	0	
Wage Burden	0	0	3,092	0	0	
Wages	0	0	91	0	0	
Wage Burden	0	0	14	0	0	
Vehicle Fuel	66,926	78,000	63,382	0	-78,000	-100.00%
Vehicle Maintenance	50,853	48,500	25,951	0	-48,500	-100.00%
Communication Equipment	47,334	48,882	40,044	0	-48,882	-100.00%
Vehicle Licences	204	1,224	1,018	0	-1,224	-100.00%
Vehicle Insurance	23,767	42,050	42,048	0	-42,050	-100.00%
	<u>189,085</u>	<u>218,656</u>	<u>180,396</u>	<u>0</u>	<u>-218,656</u>	<u>-100.00%</u>

**MUNICIPALITY OF LEAMINGTON
2011 BUDGET - DRAFT**

DEPT - 420 POLICE SERVICES

ACCOUNT DESCRIPTION	2009 Y-T-D	2010 BUDGET	2010 Y-T-D	2011 BUDGET	BUDGET CHANGE	
					\$ +/-	% +/-
OTHER RENTS AND SERVICES						
Library Text Books	1,541	1,650	114		-1,650	-100.00%
OPP Contracted Services	0		493,135	6,528,007	6,528,007	
Police Issue Equipment	7,931	2,150	1,795		-2,150	-100.00%
Transitional Costs	0	467,534	502,504	1,690,000	1,222,466	261.47%
Community Policing Progr Supplies	0	0	0	1,500	1,500	
R.I.D.E. Prog. Expenses	1,486	1,350	0		-1,350	-100.00%
Spc. Investigation Expense	36,808	10,000	6,618	0	-10,000	-100.00%
Drug Awareness	8,568	3,430	1,573	26,750	23,320	679.88%
Identification Supplies	3,936	3,900	390		-3,900	-100.00%
Meal Allowances	4,695	4,300	3,655		-4,300	-100.00%
VIP Program	0	1,500	0		-1,500	-100.00%
Service Board Sundry	844	1,500	297	1,000	-500	-33.33%
Service Board Meetings	5,665	6,250	2,554	7,500	1,250	20.00%
Court Services-Windsor	15,000	25,500	13,750	0	-25,500	-100.00%
	<u>86,472</u>	<u>529,064</u>	<u>1,026,385</u>	<u>8,254,757</u>	<u>7,725,693</u>	<u>1460.26%</u>
EXPENDITURES BEFORE DEBT	<u>6,602,557</u>	<u>7,056,955</u>	<u>7,530,463</u>	<u>8,827,867</u>	<u>1,770,912</u>	<u>25.09%</u>
DEBT SERVICE						
Debt payments-principle	15,185	15,990	15,990	16,876	885	5.54%
Debt payments-interest	25,833	25,017	27,530	24,137	-879	-3.52%
	<u>41,018</u>	<u>41,007</u>	<u>43,520</u>	<u>41,013</u>	<u>6</u>	<u>0.01%</u>
TOTAL EXPENDITURES	<u>6,643,575</u>	<u>7,097,962</u>	<u>7,573,983</u>	<u>8,868,880</u>	<u>1,770,918</u>	<u>24.95%</u>
NET OPERATIONAL COST	<u>5,761,053</u>	<u>6,737,922</u>	<u>7,173,753</u>	<u>8,364,780</u>	<u>1,626,858</u>	<u>24.14%</u>
RESERVE CONTRIBUTIONS						
Transfer to reserves	135,432	60,000	87,000	0	-60,000	-100.00%
Transfer from reserves	0	-471,432	0	-776,750	-305,318	64.76%
	<u>135,432</u>	<u>-411,432</u>	<u>87,000</u>	<u>-776,750</u>	<u>-365,318</u>	<u>88.79%</u>
TOTAL TO/FROM RESERVES	<u>135,432</u>	<u>-411,432</u>	<u>87,000</u>	<u>-776,750</u>	<u>-365,318</u>	<u>88.79%</u>
CAPITAL ACCOUNTS						
Sale of assets	-2,716	0	-168,424	0	0	
Transfer from reserves	0	-294,000	0	0	294,000	-100.00%
Gross capital purchases	85,609	460,500	208,806	10,000	-450,500	-97.83%
	<u>82,893</u>	<u>166,500</u>	<u>40,382</u>	<u>10,000</u>	<u>-156,500</u>	<u>-93.99%</u>
NET TO CAPITAL	<u>82,893</u>	<u>166,500</u>	<u>40,382</u>	<u>10,000</u>	<u>-156,500</u>	<u>-93.99%</u>
NET DEPARTMENTAL COST	<u>5,979,378</u>	<u>6,492,990</u>	<u>7,301,135</u>	<u>7,598,030</u>	<u>1,105,040</u>	<u>17.02%</u>