



## 2015 Operating Budget

Prepared by: Finance and Business Services





# 2015 Operating Budget

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# 2015 Operating Budget

## Division Level Summary

Department	Expense	Revenue	Net Expense	Net Expense as % of Total
Council	710,733	465,652	245,081	2%
Office of the Chief Administrative Officer	693,832	72,562	621,270	4%
Corporate Services	3,302,134	1,817,695	1,484,439	10%
Police	4,244,626	158,030	4,086,596	26%
Fire	1,602,525	236,617	1,365,908	9%
Conservation Authority and Animal Control	215,734	50,075	165,659	1%
Building	906,909	739,154	167,755	1%
Public Works	4,085,636	677,986	3,407,650	22%
Health Services	250,916	191,643	59,273	0%
Community Services	5,982,164	2,681,136	3,301,028	21%
Planning and Development	1,042,520	532,140	510,380	3%
Agriculture and Reforestation	254,387	167,073	87,314	1%
Garbage Collection and Disposal	2,637,363	2,637,363	0	0%
Environmental Services	10,489,000	10,489,000	0	0%
<b>Total</b>	<b>36,418,479</b>	<b>20,916,126</b>	<b>15,502,353</b>	<b>100%</b>

Municipal-Wide Revenues and Expenses	Expense	Revenue	Net Revenue	Net Revenue as % of Total
Property Taxes	0	11,995,181	11,995,181	68%
Payments in Lieu of Taxes	0	39,826	39,826	0%
Supplementary Property Taxes	0	143,544	143,544	1%
Urban Area Levy	0	415,965	415,965	2%
Transfer to Reserve for Future Capital	0	-342,955	-342,955	-2%
Rural Area Levy	0	94,799	94,799	1%
<b>Subtotal</b>	<b>0</b>	<b>12,346,360</b>	<b>12,346,360</b>	<b>70%</b>
Ontario Municipal Partnership Fund	0	3,855,900	3,855,900	22%
Ontario Community Infrastructure Fund	0	219,754	219,754	1%
Transfer to Reserve for Capital	0	-219,754	-219,754	-1%
Transfer from Contingency and Landfill Reserve	0	1,430,235	1,430,235	8%
Prior Years' Surplus	0	0	0	0%
<b>Subtotal</b>	<b>0</b>	<b>5,286,135</b>	<b>5,286,135</b>	<b>30%</b>
Reduction under 2014 Budget	0	0	0	0%
<b>Total Municipal-Wide Revenues and Expenses</b>	<b>0</b>	<b>17,632,495</b>	<b>17,632,495</b>	<b>114%</b>

<b>Operating Surplus</b>	<b>36,418,479</b>	<b>38,548,621</b>	<b>2,130,142</b>	<b>6%</b>
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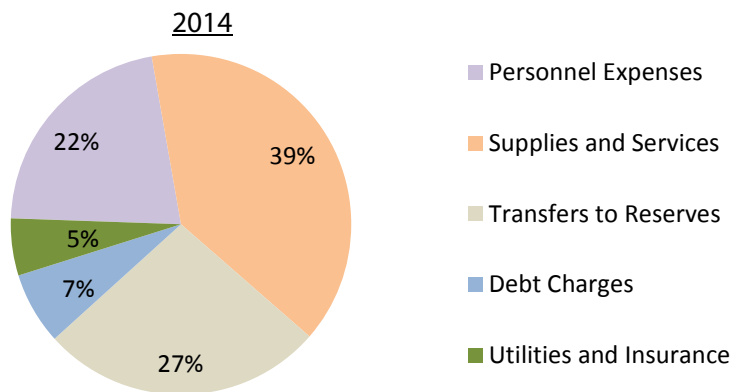


# 2015 Operating Budget

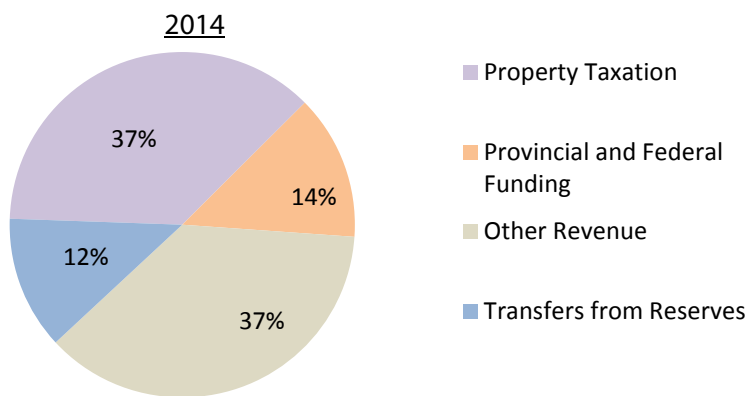
## Expense and Revenue Summary

Category	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>				
Personnel Expenses	7,948,681	8,365,732	417,051	5%
Supplies and Services	14,362,281	13,265,587	-1,096,694	-8%
Transfers to Reserves	9,850,676	10,420,004	569,328	6%
Debt Charges	2,508,660	2,557,089	48,429	2%
Utilities and Insurance	1,988,474	1,810,067	-178,407	-9%
<b>Total Expenditures</b>	<b>36,658,772</b>	<b>36,418,479</b>	<b>-240,293</b>	<b>-1%</b>
<b>Revenues</b>				
Property Taxation	14,305,054	14,139,404	-165,650	-1%
Provincial and Federal Funding	5,249,937	5,109,815	-140,122	-3%
Other Revenue	14,300,297	13,181,766	-1,118,531	-8%
Transfers from Reserves	4,827,016	6,117,636	1,290,620	27%
<b>Total Revenue</b>	<b>38,682,304</b>	<b>38,548,621</b>	<b>-133,683</b>	<b>0%</b>
<b>Operating Surplus</b>	<b>2,023,532</b>	<b>2,130,142</b>	<b>106,610</b>	<b>5%</b>

### Allocation of Operating Expenditures



### Source of Operating Revenues





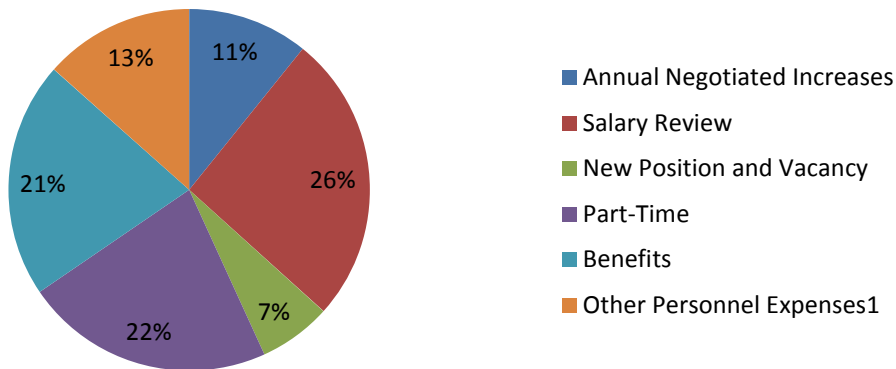
# 2015 Operating Budget

## Personnel Expenses

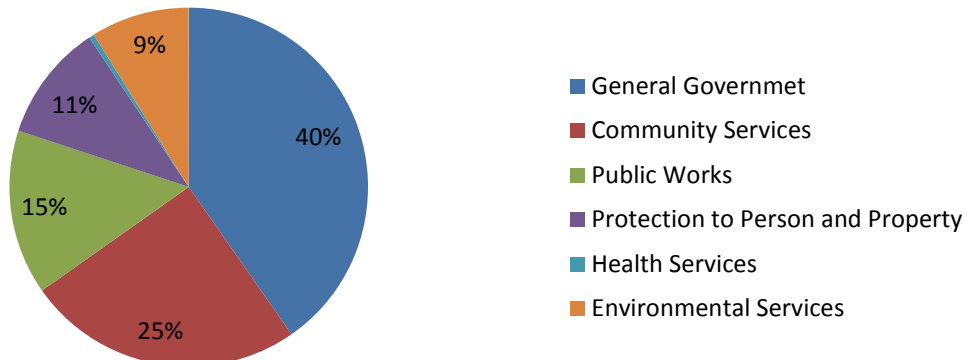
Department	Annual Negotiated Increases	Salary Review	New Position and Vacancy	Part-Time	Benefits	Other Personnel Expenses <sup>1</sup>	Total Variance
Council	2,000	0	0	0	0	29,000	31,000
Office of the Chief Administrative Officer	2,000	23,000	0	0	5,000	-7,000	23,000
Corporate Services	6,000	6,000	61,000	12,000	27,000	2,000	114,000
Police	0	0	0	0	-2,000	12,000	10,000
Fire	2,000	3,000	-34,000	34,000	8,000	8,000	21,000
Building	2,000	8,000	0	0	3,000	0	13,000
Public Works	15,000	23,000	0	1,000	14,000	0	53,000
Health Services	1,000	0	0	0	1,000	0	2,000
Community Services	11,000	37,000	0	35,000	24,000	-3,000	104,000
Planning and Development	1,000	4,000	0	1,000	4,000	-1,000	9,000
Environmental Services	3,000	4,000	0	10,000	4,000	16,000	37,000
<b>Total</b>	<b>45,000</b>	<b>108,000</b>	<b>27,000</b>	<b>93,000</b>	<b>88,000</b>	<b>56,000</b>	<b>417,000</b>

<sup>1</sup> Includes overtime, grid changes, per-diem, conventions and conference, clothing and uniform, mileage, and meals.

### Allocation by Adjustment Category



### Allocation by Division



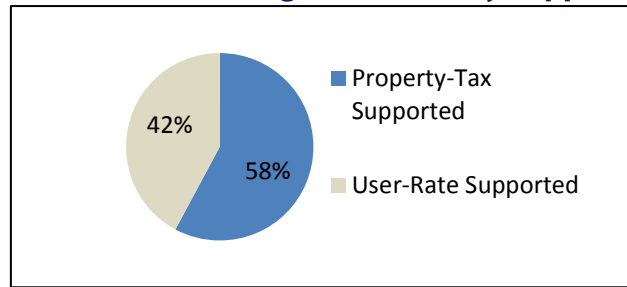


# 2015 Operating Budget

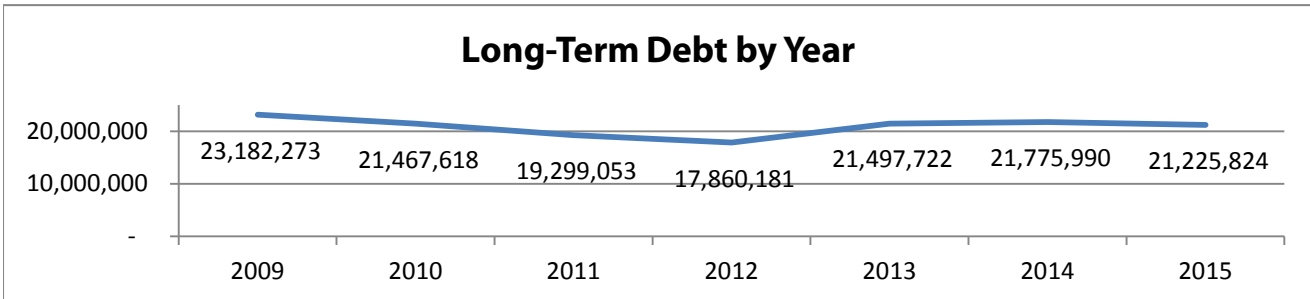
## Long-Term Debt

The Town's annual repayment limit (ARL) is calculated annually by the Ministry of Municipal Affairs and Housing based on the prior year's financial reports. The 2014 ARL reports that the Town has just under \$4.0 million available to service debt, which, at an interest rate of 5%, will permit new borrowing of \$17.3, \$30.9 and \$41.5 million based on 5, 10 and 15 year amortization period; respectively.

### Long-Term Debt by Support



### Long-Term Debt by Year



Supported by Property Taxes	Balance December 31, 2014	2015 Principal Repayment	2015 Interest Repayment	Total 2015 Cost
<b>Supported by Levy</b>				
Protection to Persons and Property	3,432,783	184,749	116,269	301,018
General Government	71,948	6,590	2,257	8,847
Public Works	22,194	2,033	696	2,729
Community Services	10,687,040	605,999	452,243	1,058,242
Drainage	1,456	133	46	179
<b>Subtotal</b>	<b>14,215,421</b>	<b>799,504</b>	<b>571,511</b>	<b>1,371,015</b>
<b>Amounts Added to Taxes</b>				
Drainage	273,932	62,908	8,990	71,898
Shoreline Assistance	5,856	1,323	398	1,721
Shoreline Protection	37,785	5,727	1,432	7,159
Tile Drainage	79,097	17,156	4,746	21,902
Water	23,877	4,454	831	5,285
<b>Subtotal</b>	<b>420,547</b>	<b>91,568</b>	<b>16,397</b>	<b>107,965</b>
<b>Total</b>	<b>14,635,968</b>	<b>891,072</b>	<b>587,908</b>	<b>1,478,980</b>
User-Rate Supported	Balance December 31, 2014	2015 Principal Repayment	2015 Interest Repayment	Total 2015 Cost
Water	28,213	2,584	885	3,469
Sanitary Sewer	6,561,644	903,874	170,766	1,074,640
<b>Total</b>	<b>6,589,857</b>	<b>906,458</b>	<b>171,651</b>	<b>1,078,109</b>
<b>Total - All</b>	<b>21,225,825</b>	<b>1,797,530</b>	<b>759,559</b>	<b>2,557,089</b>



Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Council	304,393	233,713	245,081	11,368	5%
Office of the Chief Administrative Officer	182,641	197,164	195,908	-1,256	-1%
Communications	102,576	96,345	107,140	10,795	11%
Human Resources	138,754	141,088	150,764	9,676	7%
Economic Development	29,785	87,275	79,910	-7,365	-8%
Training and Development	44,743	93,073	86,863	-6,210	-7%
Green Fund	-35,339	3,900	685	-3,215	-82%
Director of Corporate Services	-523,189	460,881	530,516	69,635	15%
Finance and Business Services	408,341	347,386	431,232	83,846	24%
Legislative Services	250,301	232,418	239,538	7,120	3%
Information Technology	224,428	274,039	283,154	9,115	3%
Police	4,174,758	4,359,984	4,054,846	-305,138	-7%
Police Services Board	17,872	35,900	31,750	-4,150	-12%
Fire - Administration	289,423	371,715	383,954	12,239	3%
Public Education	7,933	8,400	8,400	0	0%
Prevention and Inspection	143,891	125,638	131,859	6,221	5%
Fire - Station 1	292,571	456,168	279,915	-176,253	-39%
Fire - Station 2	158,017	214,334	262,125	47,791	22%
Fire - Station 3	243,462	372,764	278,092	-94,671	-25%
Emergency Operations	15,150	20,842	21,562	720	3%
Conservation Authority	137,719	130,096	137,871	7,775	6%
Animal Control	43,574	29,705	27,788	-1,917	-6%
Building	125,930	-0	35,644	35,644	0%
Property Standards	-1,988	500	0	-500	-100%
By-Law Enforcement	121,336	122,010	132,112	10,102	8%
Development Charges	0	0	0	0	0%
Public Works - Administration	784,369	770,358	713,876	-56,482	-7%
Infrastructure and Development	192,868	-0	0	0	0%
Equipment	129,488	0	0	-0	0%
Paved Roads	391,650	354,222	380,625	26,403	7%
Shoulder Maintenance	38,882	128,012	95,438	-32,574	-25%
Roadside Maintenance	253,455	350,762	300,522	-50,240	-14%
Road Traffic Operations	182,926	211,776	218,793	7,017	3%
Stormwater Management	481,000	399,047	552,538	153,491	38%
Unpaved Roads	233,528	323,729	254,688	-69,041	-21%
Winter Control	1,296,779	682,364	680,129	-2,235	0%
Streetlighting	167,014	197,500	211,041	13,541	7%
Nurse Practitioner	23,139	12,024	13,861	1,837	15%
Public Health	2,106	4,000	4,000	0	0%
Cemeteries	29,228	42,196	41,412	-784	-2%
Community Services - Administration	236,289	226,739	243,320	16,581	7%
Events and Tourism	18,370	30,494	2,000	-28,494	-93%



## 2015 Operating Budget

Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Parks	1,037,344	1,108,144	1,175,891	67,746	6%
Essex FunFest	0	0	0	0	0%
Miscellaneous Recreation Programs	152,076	175,235	177,298	2,063	1%
Arenas	1,070,024	1,403,444	1,137,519	-265,925	-19%
Essex Recreation Complex	332,464	341,820	313,728	-28,092	-8%
Concessions	1,611	-1,716	0	1,716	-100%
Harbour	132,483	173,970	161,698	-12,272	-7%
Libraries	18,079	10,453	7,935	-2,518	-24%
Arts, Culture and Tourism	12,093	21,096	17,203	-3,893	-18%
Downtown Beautification	30,607	52,514	41,397	-11,117	-21%
Accessibility	337	3,678	3,678	0	0%
Heritage Committee	12,035	22,799	19,361	-3,438	-15%
Garbage Collection and Disposal	0	0	0	0	0%
Sanitary Sewer	0	-0	-0	0	0%
Water	-0	0	-0	-0	0%
Planning and Zoning	343,584	338,528	340,681	2,153	1%
Committee of Adjustment	-25,750	2,102	-18,203	-20,305	-966%
Parkland Contributions	-3,752	0	0	0	0%
Business Improvement Area	0	0	0	0	0%
Community Improvement Plan - Essex	15,146	75,000	75,000	0	0%
Community Improvement Plan - Harrow	28,777	389,021	112,902	-276,119	-71%
Drainage	90,762	91,451	87,313	-4,138	-5%
Tile Drainage	0	-0	0	0	0%
Shoreline Protection	0	-0	0	0	0%
Shoreline Assistance	-0	0	0	-0	0%
<b>Total</b>	<b>14,606,095</b>	<b>16,356,099</b>	<b>15,502,353</b>	<b>-853,745</b>	<b>-5%</b>
Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Municipal-Wide Revenues and Expenses					
Property Taxes	12,028,371	11,765,715	11,995,181	229,466	2%
Payments in Lieu of Taxes	39,918	66,321	39,826	-26,495	-40%
Supplementary Property Taxes	69,389	345,000	143,544	-201,456	-58%
Urban Area Levy	410,258	406,095	415,965	9,870	2%
Transfer to Reserve for Future Capital	0	-247,049	-342,955	-95,906	39%
Rural Area Levy	93,957	94,513	94,799	286	0%
<b>Subtotal</b>	<b>12,641,893</b>	<b>12,430,595</b>	<b>12,346,360</b>	<b>-84,235</b>	<b>-94%</b>
Ontario Municipal Partnership Fund	4,000,200	4,000,200	3,855,900	-144,300	-4%
Ontario Community Infrastructure Fund	0	0	219,754	219,754	-100%
Transfer to Reserve for Capital	0	0	-219,754	-219,754	0%
Transfer from Contingency and Landfill Reserve	0	801,356	1,430,235	628,879	100%
Prior Years' Surplus	0	917,000	0	-917,000	-100%
<b>Subtotal</b>	<b>4,000,200</b>	<b>5,718,556</b>	<b>5,286,135</b>	<b>-432,421</b>	<b>-8%</b>
Reduction under 2014 Budget	0	230,480	0	-230,480	-100%
<b>Subtotal</b>	<b>0</b>	<b>230,480</b>	<b>0</b>	<b>-230,480</b>	<b>-100%</b>
<b>Total Municipal-Wide Revenues and Expenses</b>	<b>16,642,093</b>	<b>18,379,631</b>	<b>17,632,495</b>	<b>-747,136</b>	<b>-4%</b>
<b>Operating Surplus</b>	<b>2,035,998</b>	<b>2,023,532</b>	<b>2,130,142</b>	<b>106,610</b>	<b>5%</b>



## 2015 Budget

### Municipal-Wide Revenues

The revenues identified below have been removed from the cost centres that they are collected under, and summarized here, as they support all property tax supported services.

	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Municipal-Wide Revenues</b>				
Property Taxes	11,765,715	11,995,181	229,466	2%
Payments in Lieu of Taxes	66,321	39,826	-26,495	-40%
Supplementary Property Taxes	345,000	143,544	-201,456	-58%
Urban Area Levy	406,095	415,965	9,870	2%
Transfer to Reserve for Future Capital	-247,049	-342,955	-95,906	39%
Rural Area Levy	94,513	94,799	286	0%
<b>Subtotal</b>	<b>12,430,595</b>	<b>12,346,360</b>	<b>-84,235</b>	<b>-1%</b>
Ontario Municipal Partnership Fund	4,000,200	3,855,900	-144,300	-4%
Ontario Community Infrastructure Fund	0	219,754	219,754	100%
Transfer to Reserve for Capital	0	-219,754	-219,754	100%
Transfer from Contingency and Landfill Reserve	801,356	1,430,235	628,879	78%
Prior Years' Surplus	917,000	0	-917,000	-100%
<b>Subtotal</b>	<b>5,718,556</b>	<b>5,286,135</b>	<b>-432,421</b>	<b>-8%</b>
Reduction under 2014 Budget	230,480	0	-230,480	-100%
<b>Subtotal</b>	<b>230,480</b>	<b>0</b>	<b>-230,480</b>	<b>-100%</b>
<b>Total</b>	<b>18,379,631</b>	<b>17,632,495</b>	<b>-747,136</b>	<b>-4%</b>

Taxation Revenues are reflecting a 2% increase for 2015. Growth in assessment was minimal for 2015 providing only \$32,000 in additional taxation revenue, which was offset by the decrease in assessment experienced for Lucier Estates. Supplementary Tax Revenue has been adjusted downwards in recognition of the 4-year average. The Urban Area Levy increased slightly from \$406,000 to \$416,000, however the amount transferred to reserve from this levy for purposes of future capital projects increased from \$247,000 to \$343,000 in 2015.

Monies received from the Ontario Municipal Partnership fund will decrease \$144,000 in 2015 in keeping with the Province's announcement in 2012 to phase-down the program to \$500 million province-wide by 2016. In 2015 the Province provided funding under a new program, the Ontario Community Infrastructure Fund, a formula-based program that is providing \$220,000 for infrastructure replacement. This funding will be transferred to reserve in 2015 and used to fund the works to rehabilitate the culvert at Brush Road and Malden Road.

Transfers from Reserves have increased \$629,000 in 2015 to \$1,430,000 from \$801,000. Of the amounts transferred \$734,000 is being transferred from the Landfill Reserve as set out by Council resolution, with the balance being transferred from the Contingency Reserve. A review of the activity of the Contingency Reserve back to 2002 provided funding towards the 2015 budget comprised of interest earnings and other underspent projects from prior years.

The 2014 budget provided a carry-forward surplus from 2012 operations of \$917,000. A surplus was not available from 2013 operations to apply in 2015.





Property Tax Supported



# 2015 Operating Budget

Department: General Government

Division: Council

The division of Council includes the Mayor, Deputy Mayor and five Councillors. Of the five Councillors and Deputy Mayor, two represent Ward 1, one represents Ward 2, two represent Ward 3 and one represents Ward 4.

## Cost Centre Budget Allocation as a Percentage of Total Division Budget

2014 Budget

2015 Budget

Not Applicable

## Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Council	304,393	233,713	245,081	11,368	5%
<b>Total</b>	<b>304,393</b>	<b>233,713</b>	<b>245,081</b>	<b>11,368</b>	<b>5%</b>

## Explanation of Variance

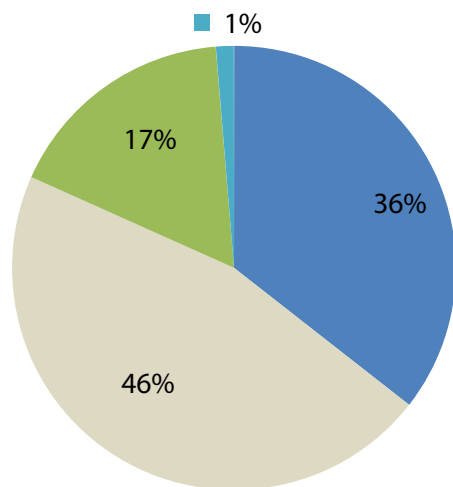
Council's budget for 2015 reflects an increase of 5% or \$11,368. A large part of this increase is due to the repayment of \$194,000 to the Harbour Reserve for dock replacement which was re-allocated by Council to the 14<sup>th</sup> Concession between County Road 15 and Pinkerton during the 2014 budget process. The budget for Conventions and Conferences and Council per diem has increased \$33,000 to reflect the maximum allowance per Council member of \$7,500 as provided in the Travel and Business Expense Policy adopted in 2014. In 2014 there was a transfer from reserve for unspent capital from prior years which is not available in 2015. These increases are partially offset by a reduction in election expenses which are not required in 2015. Council grants and donations have decreased to reflect the annual decrease in grants to youth centres, which is offset by an increase to establish a discretionary fund for each Council member.

# 2015 Operating Budget

Department: General Government  
Division: Council

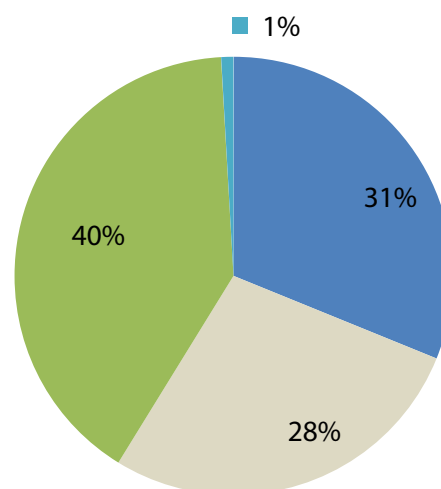
## Budget Expense Allocation as a Percentage of Total Division Budget

2014 Budget



- Personnel Expenses
- Supplies and Services
- Transfers to Reserves
- Debt Charges
- Utilities and Insurance

2015 Budget



## Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>					
Personnel Expenses	173,077	190,507	221,299	30,792	16%
Supplies and Services	228,415	247,115	196,505	-50,610	-20%
Transfers to Reserves	0	91,000	286,500	195,500	215%
Debt Charges	0	0	0	0	0%
Utilities and Insurance	4,057	7,032	6,429	-603	-9%
<b>Total Expenditures</b>	<b>405,549</b>	<b>535,654</b>	<b>710,733</b>	<b>175,079</b>	<b>33%</b>
<b>Revenues</b>					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	64,163	107,996	99,936	-8,060	-7%
Transfers from Reserves	36,993	193,945	365,716	171,771	89%
<b>Total Revenues</b>	<b>101,156</b>	<b>301,941</b>	<b>465,652</b>	<b>163,711</b>	<b>54%</b>
<b>Budget Impact</b>	<b>304,393</b>	<b>233,713</b>	<b>245,081</b>	<b>11,368</b>	<b>5%</b>

# 2015 Operating Budget

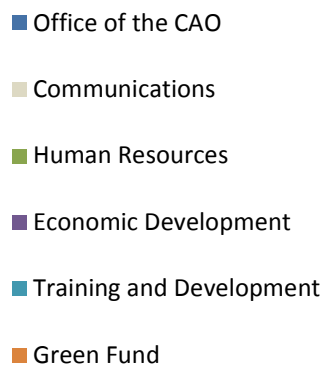
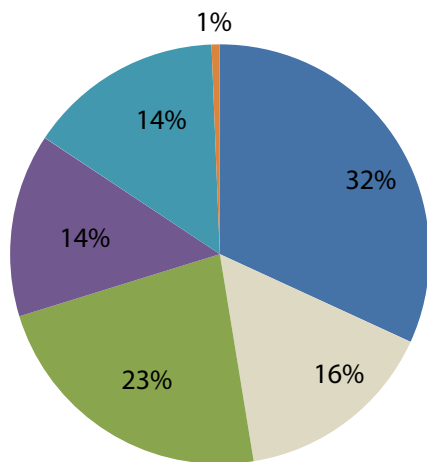
Department: General Government

Division: Office of the Chief Administrative Officer

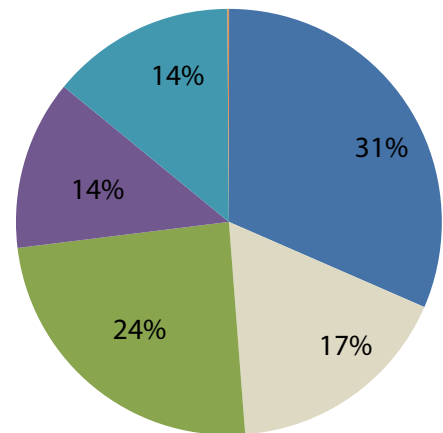
The Office of the Chief Administrative Officer (Office of the CAO) includes the Chief Administrative Officer, human resources, communications, economic development, training and development and the green fund cost centres. There is no change in full-time equivalents under the 2015 budget.

## Cost Centre Budget Allocation as a Percentage of Total Division Budget

2014 Budget



2015 Budget



## Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Office of the CAO	182,640	197,164	195,908	-1,256	-1%
Communications	102,576	96,345	107,140	10,795	11%
Human Resources	138,754	141,088	150,764	9,676	7%
Economic Development	29,786	87,275	79,910	-7,365	-8%
Training and Development	44,743	93,073	86,863	-6,210	-7%
Green Fund	-35,339	3,900	685	-3,215	-82%
<b>Total</b>	<b>463,160</b>	<b>618,845</b>	<b>621,270</b>	<b>2,426</b>	<b>0%</b>

## Explanation of Variance

The operating budget for the Office of the CAO shows an overall 0% increase for 2015. The salary review which was performed in 2014 impacted Personnel Expenses in this department, as did the negotiated increase in non-union salaries effective January 1 and July 1. Within Human Resources, Supplies and Services decreased with the completion of the salary review in 2014. Transfers from Reserves also decreased as funding for the salary review, which was first budgeted in 2013, was not completed until 2014 with the amount budgeted in 2013 transferred to reserve to offset this expense in 2014. Unspent funding for Economic Development initiatives and management development programs in 2014 totalling \$27,000 is being used to offset costs for Economic Development and the Office of the CAO in 2015. Additionally, the Training and Development Fund has been decreased slightly to reflect prior year's usage and anticipated usage for 2015.





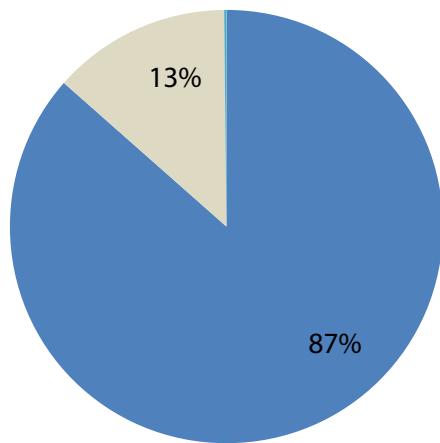
# 2015 Operating Budget

Department: General Government

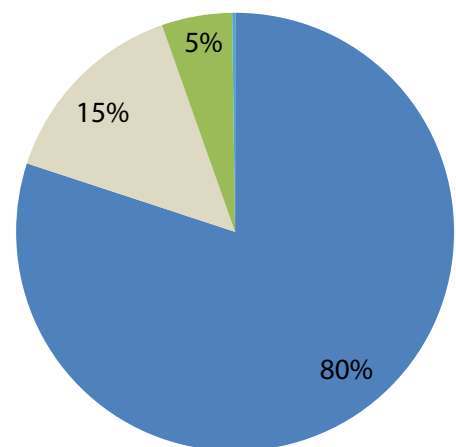
Division: Office of the Chief Administrative Officer

## Budget Expense Allocation as a Percentage of Total Division Budget

2014 Budget



2015 Budget



- Personnel Expenses
- Supplies and Services
- Transfers to Reserves
- Debt Charges
- Utilities and Insurance

## Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>					
Personnel Expenses	465,010	532,209	555,430	23,222	4%
Supplies and Services	71,565	124,164	100,914	-23,250	-23%
Transfers to Reserves	0	36,000	36,000	0	0%
Debt Charges	0	0	0	0	0%
Utilities and Insurance	904	791	1,488	697	47%
<b>Total Expenditures</b>	<b>537,479</b>	<b>693,164</b>	<b>693,832</b>	<b>669</b>	<b>0%</b>
<b>Revenues</b>					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	47,280	47,280	45,650	-1,630	-4%
Transfers from Reserves	27,039	27,039	26,912	-127	0%
<b>Total Revenues</b>	<b>74,319</b>	<b>74,319</b>	<b>72,562</b>	<b>-1,757</b>	<b>-2%</b>
<b>Budget Impact</b>	<b>463,160</b>	<b>618,845</b>	<b>621,270</b>	<b>2,426</b>	<b>0%</b>



## 2015 Operating Budget

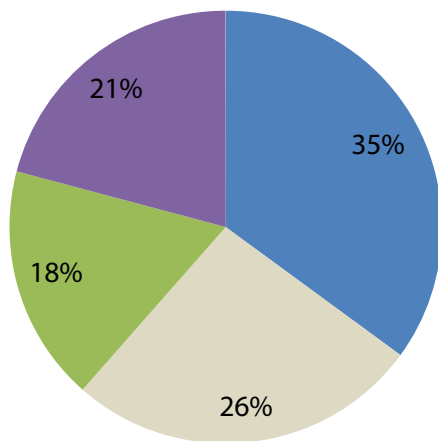
Department: General Government

Division: Corporate Services

Corporate Services includes the Director of Corporate Services, finance and business services, legislative services, and information technology cost centres. There is a slight increase in the full-time equivalents under the 2015 budget. Information Technology has added a summer student and an off-season student to assist the Manager.

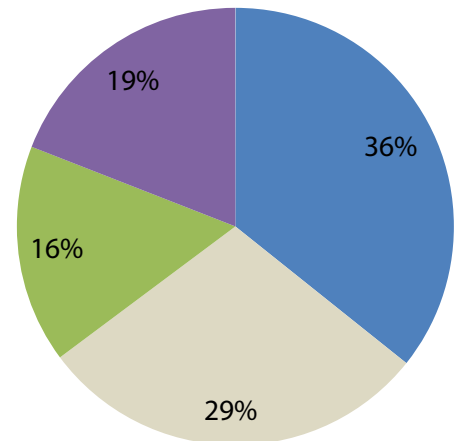
### Cost Centre Budget Allocation as a Percentage of Total Division Budget

2014 Budget



- Director of Corporate Services
- Finance and Business Services
- Legislative Services
- Information Technology

2015 Budget



### Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Director of Corporate Services	-523,189	460,881	530,516	69,635	15%
Finance and Business Services	408,341	347,386	431,232	83,846	24%
Legislative Services	250,301	232,418	239,538	7,120	3%
Information Technology	224,428	274,039	283,154	9,115	3%
<b>Total</b>	<b>359,881</b>	<b>1,314,725</b>	<b>1,484,440</b>	<b>169,715</b>	<b>13%</b>

### Explanation of Variance

The budget reflects an overall increase in net expenditures of 13% or \$170,000. Personnel Expenses have increased in all cost centres within Corporate Services as a result of the salary review, the impact of the new position of Assistant Manager, Business Services for a full year, (Full-Time Equivalent increase of 0.7) and the addition of a student to support the Manager of Information Technology. Corporate Services is also impacted by, the repayment of the promissory note by E.L.K. Energy in 2014 which will reduce interest earnings by \$130,000, net of a transfer of interest to the Landfill Reserve. Legal fees, which had previously been budgeted in a variety of property-tax supported departments have been centralized under Corporate Services for 2015, increasing this budget by \$14,000. With a new insurance provider for 2015, insurance costs will decrease by \$35,000 in 2015.



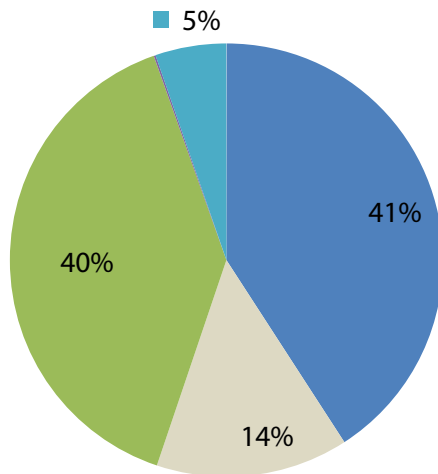
## 2015 Operating Budget

Department: General Government

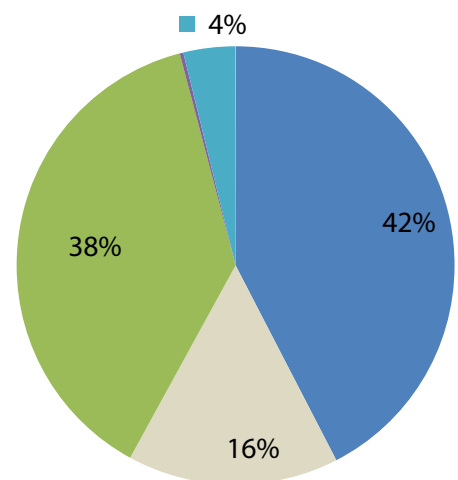
Division: Corporate Services

### Budget Expense Allocation as a Percentage of Total Division Budget

2014 Budget



2015 Budget



- Personnel Expenses
- Supplies and Services
- Transfers to Reserves
- Debt Charges
- Utilities and Insurance

### Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>					
Personnel Expenses	1,314,441	1,285,411	1,399,979	114,568	9%
Supplies and Services	324,984	451,420	514,737	63,317	14%
Transfers to Reserves	62,212	1,238,660	1,251,861	13,201	1%
Debt Charges	4,423	4,423	8,847	4,424	100%
Utilities and Insurance	156,522	166,838	126,710	-40,128	-24%
<b>Total Expenditures</b>	<b>1,862,582</b>	<b>3,146,752</b>	<b>3,302,134</b>	<b>155,382</b>	<b>5%</b>
<b>Revenues</b>					
Property Taxation	0	-0	342,955	342,955	0%
Provincial and Federal Funding	933,400	908,042	908,042	0	0%
Other Revenue	559,369	923,985	554,697	-369,289	-40%
Transfers from Reserves	9,932	0	12,000	12,000	0%
<b>Total Revenues</b>	<b>1,502,701</b>	<b>1,832,027</b>	<b>1,817,694</b>	<b>-14,334</b>	<b>-1%</b>
<b>Budget Impact</b>	<b>359,881</b>	<b>1,314,725</b>	<b>1,484,440</b>	<b>169,715</b>	<b>13%</b>



## 2015 Operating Budget

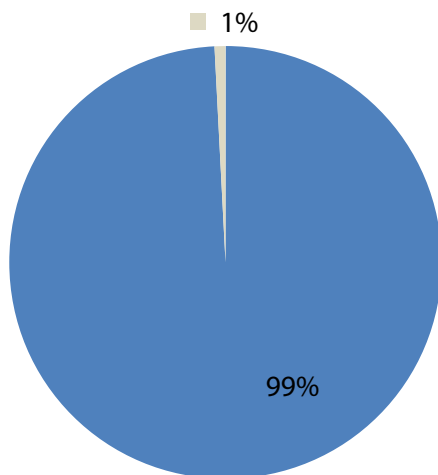
Department: Protection to Persons and Property

Division: Police

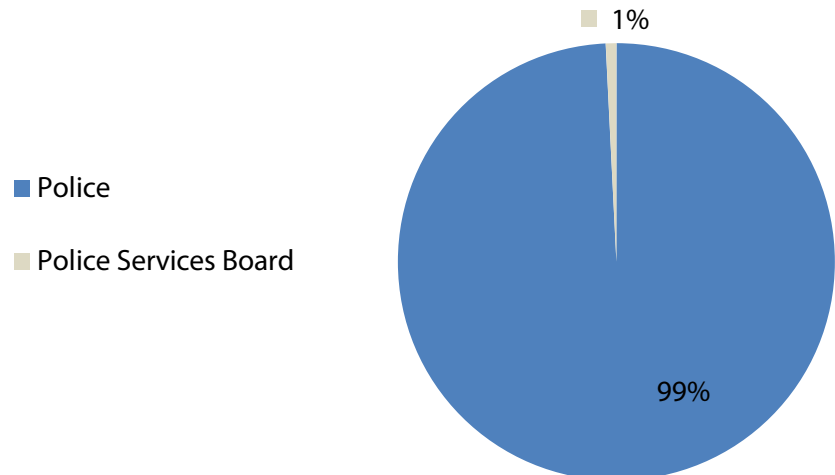
Police services includes policing services provided under contract by the Ontario Provincial Police and the police services board. The Ontario Provincial Police provide services on a contract basis, therefore the full-time equivalent is not calculated here. The Police Services Board is comprised of two council members, one member of the public appointed by council and two provincial appointments.

### Cost Centre Budget Allocation as a Percentage of Total Division Budget

2014 Budget



2015 Budget



### Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Police	4,174,758	4,359,984	4,054,846	-305,138	-7%
Police Services Board	17,872	35,900	31,750	-4,150	-12%
<b>Total</b>	<b>4,192,630</b>	<b>4,395,884</b>	<b>4,086,596</b>	<b>-309,288</b>	<b>-7%</b>

### Explanation of Variance

The 2015 budget for Police shows an overall decrease of 7% or \$309,000, with the majority of this decrease attributable to reduced contract costs of \$276,461. With the implementation of the new Ontario Provincial Police Billing Model in 2015 contract costs would have decreased \$1.1 million in 2015. However, the phase-in strategy implemented by the Province requires that annual decreases be capped at \$40 property.

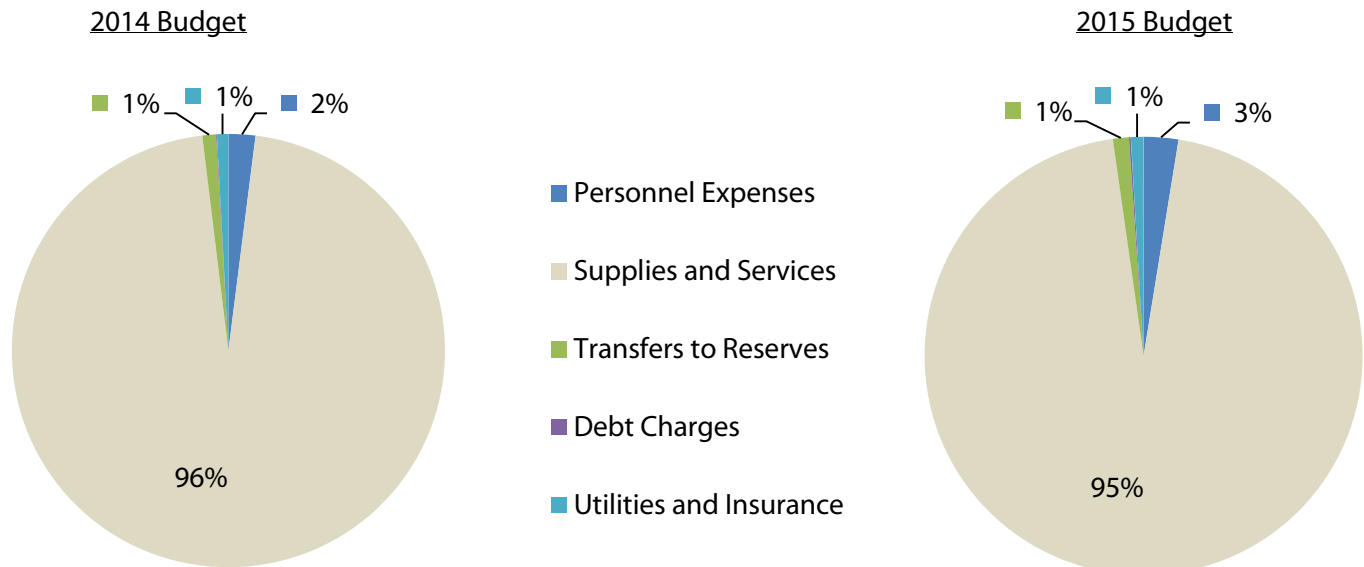


## 2015 Operating Budget

Department: Protection to Persons and Property

Division: Police

### Budget Expense Allocation as a Percentage of Total Division Budget



### Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>					
Personnel Expenses	87,975	98,016	108,232	10,216	10%
Supplies and Services	4,523,493	4,691,996	4,041,163	-650,833	-14%
Transfers to Reserves	50,000	50,000	50,000	0	0%
Debt Charges	2,702	2,702	5,404	2,702	100%
Utilities and Insurance	28,450	41,876	39,827	-2,049	-5%
<b>Total Expenditures</b>	<b>4,692,620</b>	<b>4,884,590</b>	<b>4,244,626</b>	<b>-639,964</b>	<b>-13%</b>
<b>Revenues</b>					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	171,552	139,700	139,700	0	0%
Other Revenue	136,710	157,278	18,330	-138,948	-88%
Transfers from Reserves	191,728	191,728	0	-191,728	-100%
<b>Total Revenues</b>	<b>499,990</b>	<b>488,706</b>	<b>158,030</b>	<b>-330,676</b>	<b>-68%</b>
<b>Budget Impact</b>	<b>4,192,630</b>	<b>4,395,884</b>	<b>4,086,596</b>	<b>-309,288</b>	<b>-7%</b>



## 2015 Operating Budget

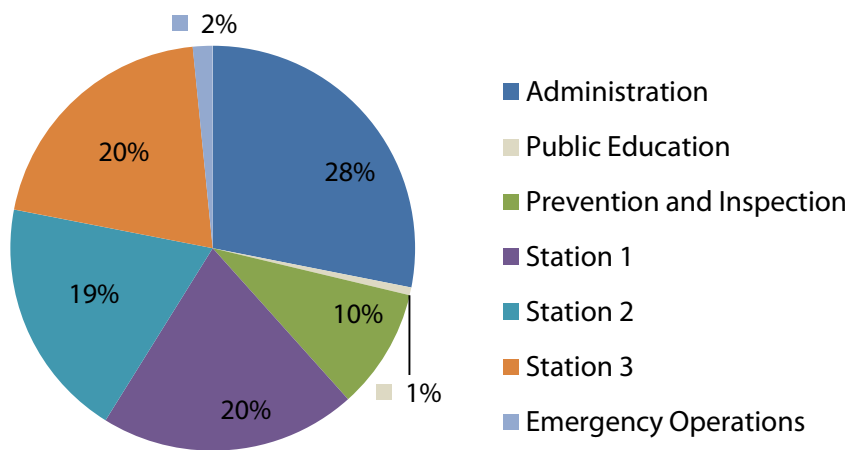
Department: Protection to Persons and Property

Division: Fire

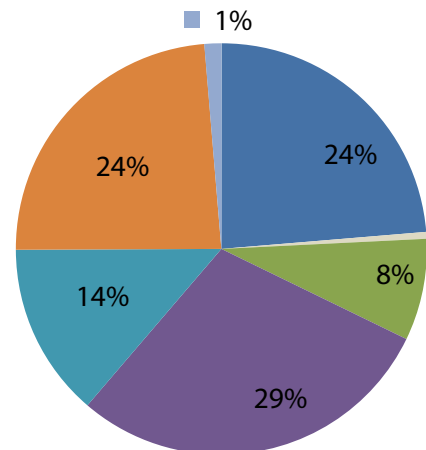
The Fire Department includes administration, public education, prevention and inspection, fire stations 1, 2 and 3 and emergency operations. There is no change in full-time equivalents under the 2015 budget.

### Cost Centre Budget Allocation as a Percentage of Total Division Budget

2014 Budget



2015 Budget



### Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Administration	289,423	371,715	383,954	12,239	3%
Public Education	7,933	8,400	8,400	0	0%
Prevention and Inspection	143,891	125,638	131,859	6,221	5%
Station 1	292,571	456,168	279,915	-176,253	-39%
Station 2	158,017	214,334	262,125	47,791	22%
Station 3	243,462	372,764	278,092	-94,671	-25%
Emergency Operations	15,150	20,842	21,562	720	3%
<b>Total</b>	<b>1,150,448</b>	<b>1,569,861</b>	<b>1,365,908</b>	<b>-203,954</b>	<b>-13%</b>

### Explanation of Variance

The overall decrease in the operating budget for Fire Services is 13% or \$204,000. The majority of this decrease is attributable to a transfer from reserve to offset debt charges for Station 1. The 2014 budget assumed that the debt for this facility would be finalized earlier in 2014 thereby resulting in debt charges being incurred in that year. However, the debt was not finalized until July, with the first payments in 2015. The resulting savings will be transferred to reserve for 2014 year end and used to offset the 2015 expense. This decrease was partially offset by an increase in debt charges related to new debt to finance the rescue truck and seventy-foot platform truck purchased in 2014. Personnel expenses increased as a result of the salary review performed in 2014, negotiated increases in union and non-union salaries effective January 1 and July 1 and the anticipation that all existing positions within Fire will be filled in 2015.



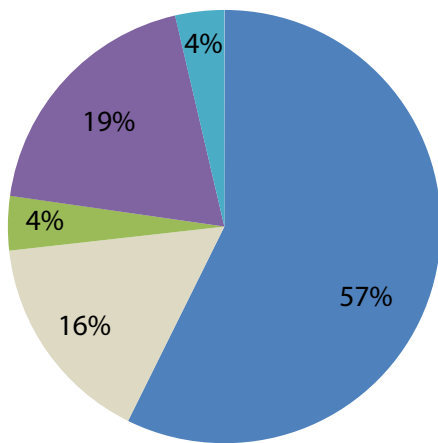
## 2015 Operating Budget

Department: Protection to Persons and Property

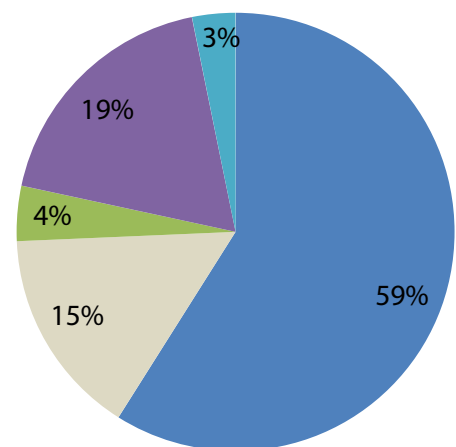
Division: Fire

### Budget Expense Allocation as a Percentage of Total Division Budget

2014 Budget



2015 Budget



- Personnel Expenses
- Supplies and Services
- Transfers to Reserves
- Debt Charges
- Utilities and Insurance

### Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>					
Personnel Expenses	741,209	923,935	945,063	21,128	2%
Supplies and Services	237,768	256,227	245,981	-10,246	-4%
Transfers to Reserves	62,802	65,188	64,953	-236	0%
Debt Charges	99,014	307,318	295,185	-12,133	-4%
Utilities and Insurance	56,704	58,911	51,343	-7,568	-13%
<b>Total Expenditures</b>	<b>1,197,497</b>	<b>1,611,579</b>	<b>1,602,525</b>	<b>-9,055</b>	<b>-1%</b>
<b>Revenues</b>					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	47,049	41,718	36,197	-5,521	-13%
Transfers from Reserves	0	0	200,420	200,420	0%
<b>Total Revenues</b>	<b>47,049</b>	<b>41,718</b>	<b>236,617</b>	<b>194,899</b>	<b>467%</b>
<b>Budget Impact</b>	<b>1,150,448</b>	<b>1,569,861</b>	<b>1,365,908</b>	<b>-203,954</b>	<b>-13%</b>



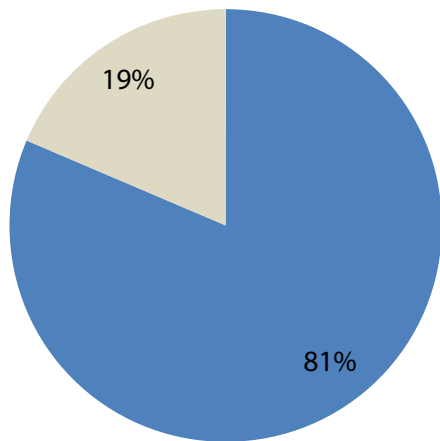
## 2015 Operating Budget

Department: Protection to Persons and Property  
 Division: Conservation Authority and Animal Control

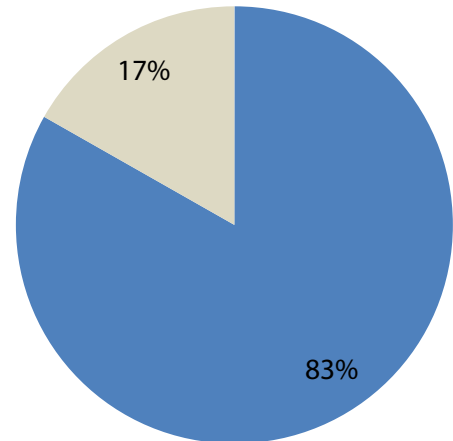
This department provides services that include animal control services and conservation authority. Essex Region Conservation Authority provides conservation services on behalf of the town. The animal control services are provided on a contract basis.

### Cost Centre Budget Allocation as a Percentage of Total Division Budget

2014 Budget



2015 Budget



### Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Conservation Authority	137,719	130,096	137,871	7,775	6%
Animal Control	43,574	29,705	27,788	-1,917	-6%
<b>Total</b>	<b>181,293</b>	<b>159,801</b>	<b>165,659</b>	<b>5,859</b>	<b>4%</b>

### Explanation of Variance

The 2015 budget for the Conservation Authority assumes an amount equivalent to the 2014 actual levy which was higher than what was budgeted for 2014.

The budget for Animal Control proposes an overall decrease of 6% or \$2,000 for 2015.





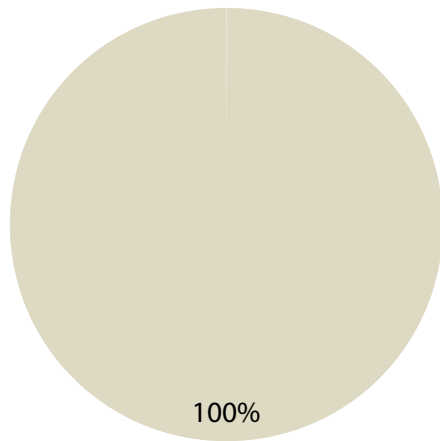
## 2015 Operating Budget

Department: Protection to Persons and Property

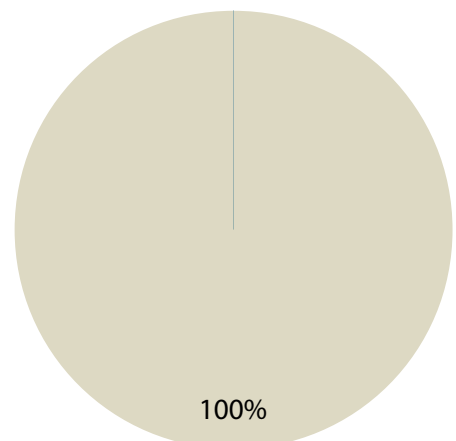
Division: Conservation Authority and Animal Control

### Budget Expense Allocation as a Percentage of Total Division Budget

2014 Budget



2015 Budget



- Personnel Expenses
- Supplies and Services
- Transfers to Reserves
- Debt Charges
- Utilities and Insurance

### Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>					
Personnel Expenses	-18	0	0	0	0%
Supplies and Services	237,859	198,886	215,734	16,849	8%
Transfers to Reserves	0	0	0	0	0%
Debt Charges	0	0	0	0	0%
Utilities and Insurance	0	0	0	0	0%
<b>Total Expenditures</b>	<b>237,841</b>	<b>198,886</b>	<b>215,734</b>	<b>16,849</b>	<b>8%</b>
<b>Revenues</b>					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	56,548	39,085	50,075	10,990	28%
Transfers from Reserves	0	0	0	0	0%
<b>Total Revenues</b>	<b>56,548</b>	<b>39,085</b>	<b>50,075</b>	<b>10,990</b>	<b>28%</b>
<b>Budget Impact</b>	<b>181,293</b>	<b>159,801</b>	<b>165,659</b>	<b>5,859</b>	<b>4%</b>



## 2015 Operating Budget

Department: Protection to Persons and Property

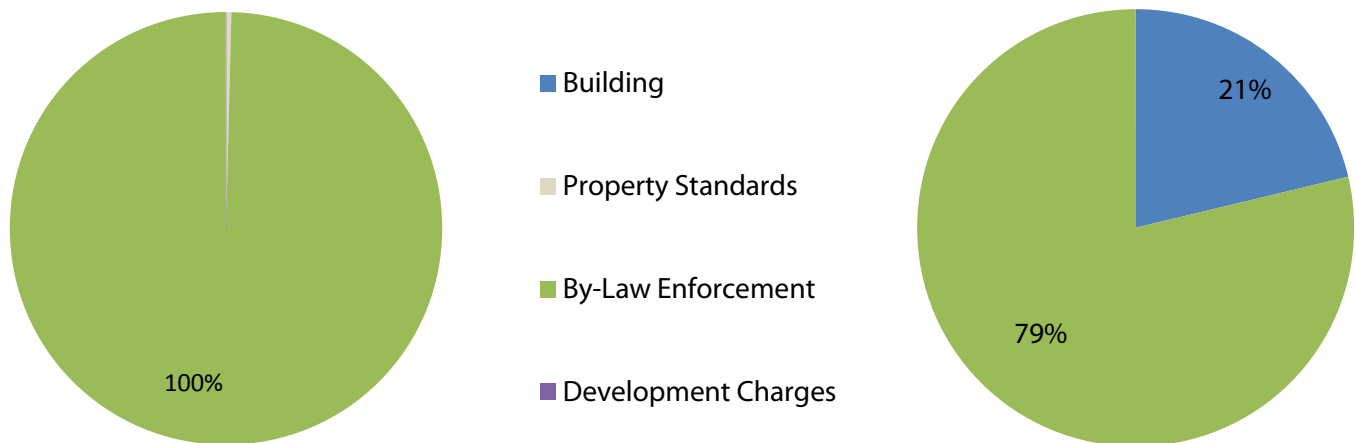
Division: Building Department

The Building Department includes building, by-law enforcement, property standards and development charges. There is no change in full-time equivalents under the 2015 budget.

### Cost Centre Budget Allocation as a Percentage of Total Division Budget

2014 Budget

2015 Budget



### Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Building	125,930	-0	35,644	35,644	100%
Property Standards	-1,988	500	0	-500	-100%
By-Law Enforcement	121,336	122,010	132,112	10,102	8%
Development Charges	0	0	0	0	0%
<b>Total</b>	<b>245,278</b>	<b>122,510</b>	<b>167,755</b>	<b>45,246</b>	<b>37%</b>

### Explanation of Variance

For purposes of the 2014 budget, the Building Department was entirely funded by user fees and appeared under user rate-supported services. In 2015 following a review of all Building Department fees and charges, Council adopted fees and charges below full-cost recovery, therefore only 80% of Building Department costs are recovered through fees and 20% of Building Department costs are recovered through property taxation, thereby impacting the property-tax supported budget in 2015 by \$36,000. Revenues from Building Permits are budgeted to decrease \$121,000 in 2015. As a result, amounts required from Building Department Reserves to cover the costs of this department have been increased by \$120,000. In anticipation of legal matters, the budget for Legal services has been increased by \$32,000.



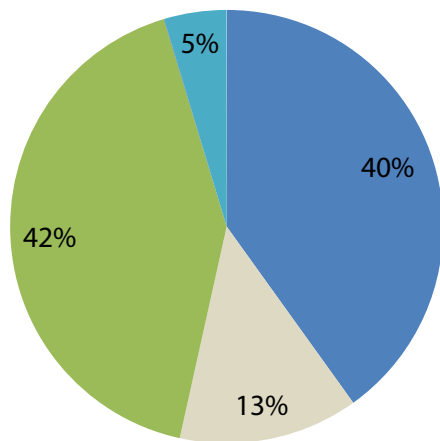
# 2015 Operating Budget

Department: Protection to Persons and Property

Division: Building Department

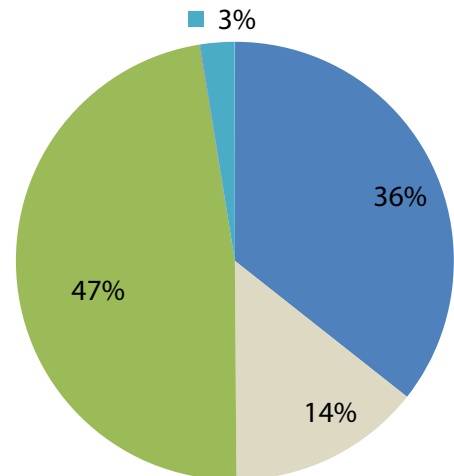
## Budget Expense Allocation as a Percentage of Total Division Budget

2014 Budget



- Personnel Expenses
- Supplies and Services
- Transfers to Reserves
- Debt Charges
- Utilities and Insurance

2015 Budget



## Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>					
Personnel Expenses	324,996	310,278	323,117	12,839	4%
Supplies and Services	63,382	103,622	129,274	25,652	25%
Transfers to Reserves	520,963	323,686	431,081	107,395	33%
Debt Charges	215	215	430	215	100%
Utilities and Insurance	28,364	36,107	23,007	-13,100	-36%
<b>Total Expenditures</b>	<b>937,920</b>	<b>773,908</b>	<b>906,909</b>	<b>133,001</b>	<b>17%</b>
<b>Revenues</b>					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	692,642	614,934	583,016	-31,918	-5%
Transfers from Reserves	0	36,464	156,138	119,673	328%
<b>Total Revenues</b>	<b>692,642</b>	<b>651,398</b>	<b>739,154</b>	<b>87,755</b>	<b>13%</b>
<b>Budget Impact</b>	<b>245,278</b>	<b>122,510</b>	<b>167,755</b>	<b>45,246</b>	<b>37%</b>



# 2015 Operating Budget

Department: Public Works

Division: Public Works

The public works division includes administration, infrastructure and development, paved roads, shoulder maintenance, roadside maintenance such as grass moving and weed control, brushing and tree removal, sidewalks, debris and litter pickup, and sweeping. This department also provides stormwater management, winter control and streetlighting. There is no change in full-time equivalents under the 2015 budget.

## Cost Centre Budget Allocation as a Percentage of Total Division Budget

2014 Budget

2015 Budget



## Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Administration	784,369	770,358	713,876	-56,482	-7%
Infrastructure and Development	192,868	-0	0	0	0%
Equipment	129,488	0	0	-0	0%
Paved Roads	391,650	354,222	380,625	26,403	7%
Shoulder Maintenance	38,882	128,012	95,438	-32,574	-25%
Roadside Maintenance	253,455	350,762	300,522	-50,240	-14%
Road Traffic Operations	182,926	211,776	218,793	7,017	3%
Stormwater Management	481,000	399,047	552,538	153,491	38%
Unpaved Roads	233,528	323,729	254,688	-69,041	-21%
Winter Control	1,296,779	682,364	680,129	-2,235	0%
Streetlighting	167,014	197,500	211,041	13,541	7%
<b>Total</b>	<b>4,151,959</b>	<b>3,417,769</b>	<b>3,407,650</b>	<b>-10,119</b>	<b>0%</b>



# 2015 Operating Budget

Department: Public Works

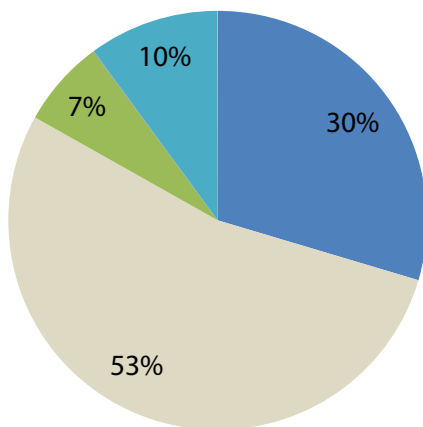
Division: Public Works

## Explanation of Variance

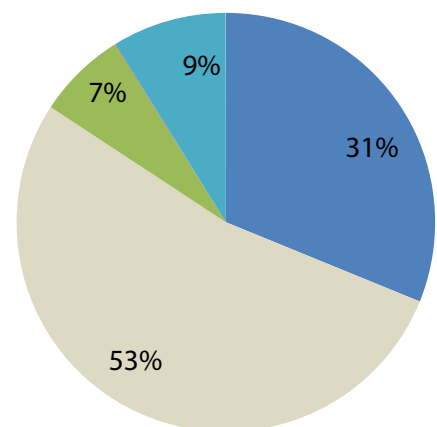
The budget for Public Works anticipates a decrease of \$10,000 for 2015. A reduction in insurance costs of \$60,000 is anticipated with the new insurance provider. Crushing operations budgeted under Unpaved Roads, Shoulder Maintenance and Catch Basins in 2014 at a cost of \$80,000 and engineering costs for bridge inspections of \$25,000, are performed every other year, therefore these expenses are not budgeted in 2015. The 2014 budget assumed a transfer from reserve of prior year's unspent funds for municipal drainage of \$63,000 which is not available in 2015. Offsetting these decreases is an increase of \$183,000 in costs for Municipal Drain works petitioned by residents that are assessed to Roads. As well increases in personnel expenses are related to the non-union salary review completed in 2014 and negotiated increases effective January 1 and July 1, 2015.

## Budget Expense Allocation as a Percentage of Total Division Budget

2014 Budget



2015 Budget



## Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>					
Personnel Expenses	1,337,744	1,228,992	1,274,037	45,045	4%
Supplies and Services	2,554,665	2,222,397	2,168,048	-54,349	-2%
Transfers to Reserves	279,687	279,687	281,408	1,721	1%
Debt Charges	1,365	1,365	2,729	1,364	100%
Utilities and Insurance	388,099	418,229	359,414	-58,815	-14%
<b>Total Expenditures</b>	<b>4,561,560</b>	<b>4,150,670</b>	<b>4,085,636</b>	<b>-65,034</b>	<b>-2%</b>
<b>Revenues</b>					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	397,873	640,659	641,161	502	0%
Transfers from Reserves	11,728	92,242	36,825	-55,417	-60%
<b>Total Revenues</b>	<b>409,601</b>	<b>732,901</b>	<b>677,986</b>	<b>-54,915</b>	<b>-7%</b>
<b>Budget Impact</b>	<b>4,151,959</b>	<b>3,417,769</b>	<b>3,407,650</b>	<b>-10,119</b>	<b>0%</b>



## 2015 Operating Budget

Department: Health Services

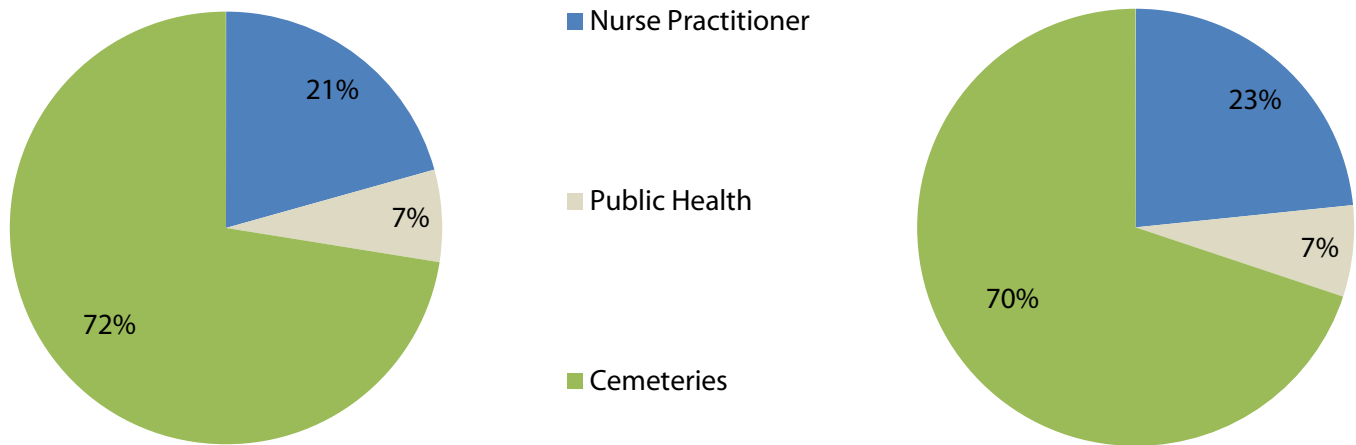
Division: Health Services

The Health Services division includes the nurse practitioner, west nile virus protection and cemetery care and maintenance. There is no change in full-time equivalents under the 2015 budget.

### Cost Centre Budget Allocation as a Percentage of Total Division Budget

2014 Budget

2015 Budget



### Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Nurse Practitioner	23,139	12,024	13,861	1,837	15%
Public Health	2,106	4,000	4,000	0	0%
Cemeteries	29,228	42,196	41,412	-784	-2%
<b>Total</b>	<b>54,473</b>	<b>58,220</b>	<b>59,273</b>	<b>1,054</b>	<b>2%</b>

### Explanation of Variance

No significant variances.



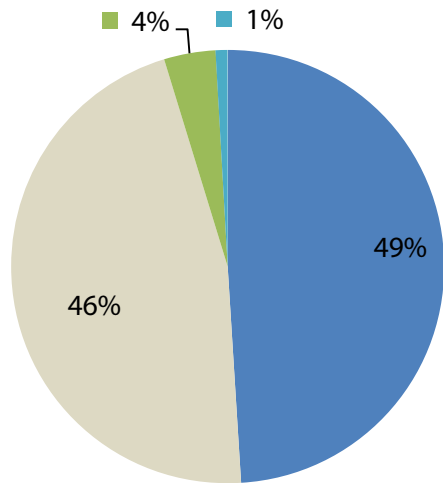
# 2015 Operating Budget

Department: Health Services

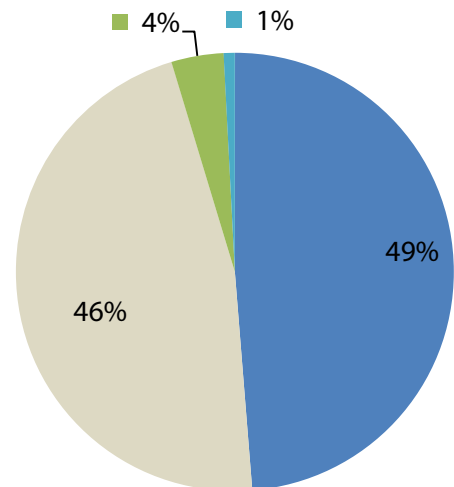
Division: Health Services

## Budget Expense Allocation as a Percentage of Total Division Budget

2014 Budget



2015 Budget



- Personnel Expenses
- Supplies and Services
- Transfers to Reserves
- Debt Charges
- Utilities and Insurance

## Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>					
Personnel Expenses	120,746	120,437	122,274	1,837	2%
Supplies and Services	119,090	113,641	116,937	3,296	3%
Transfers to Reserves	0	9,450	9,640	190	2%
Debt Charges	0	0	0	0	0%
Utilities and Insurance	1,813	2,206	2,065	-141	-6%
<b>Total Expenditures</b>	<b>241,649</b>	<b>245,734</b>	<b>250,916</b>	<b>5,182</b>	<b>2%</b>
<b>Revenues</b>					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	111,607	122,853	122,853	0	0%
Other Revenue	75,569	57,161	61,290	4,128	7%
Transfers from Reserves	0	7,500	7,500	0	0%
<b>Total Revenues</b>	<b>187,176</b>	<b>187,514</b>	<b>191,643</b>	<b>4,128</b>	<b>2%</b>
<b>Budget Impact</b>	<b>54,473</b>	<b>58,220</b>	<b>59,273</b>	<b>1,054</b>	<b>2%</b>

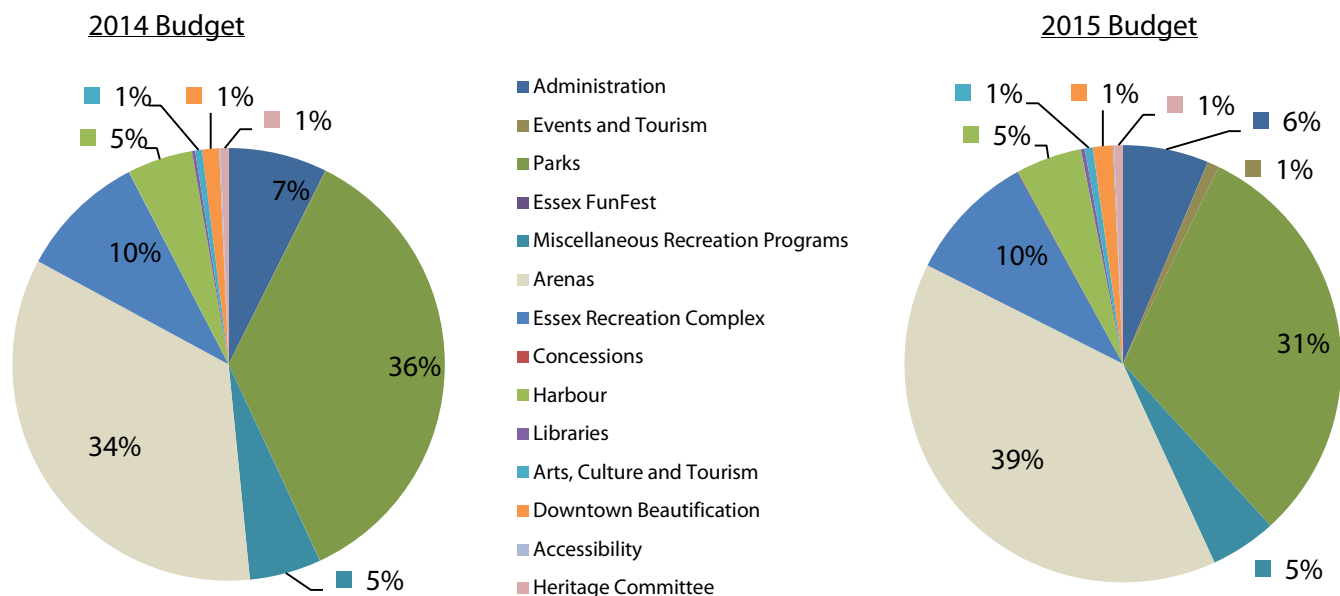


# 2015 Operating Budget

Department: Community Services  
 Division: Community Services

The Community Services division includes administration, events and tourism, parks, community centres, arenas, aquatics centre, harbour, libraries, murals and downtown beautification. The full-time equivalent has increased 1 from 2014 due to the addition of 2 weeks of programming at the Aquatics Centre.

## Cost Centre Budget Allocation as a Percentage of Total Division Budget



## Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Administration	236,289	226,739	243,320	16,581	7%
Events and Tourism	18,370	30,494	2,000	-28,494	-93%
Parks	1,037,344	1,108,144	1,175,891	67,746	6%
Essex FunFest	0	0	0	0	0%
Miscellaneous Recreation Programs	152,076	175,235	177,298	2,063	1%
Arenas	1,070,024	1,403,444	1,137,519	-265,925	-19%
Essex Recreation Complex	332,464	341,820	313,728	-28,092	-8%
Concessions	1,611	-1,716	0	1,716	-100%
Harbour	132,483	173,970	161,698	-12,272	-7%
Libraries	18,079	10,453	7,935	-2,518	-24%
Arts, Culture and Tourism	12,093	21,096	17,203	-3,893	-18%
Downtown Beautification	30,607	52,514	41,397	-11,117	-21%
Accessibility	337	3,678	3,678	0	0%
Heritage Committee	12,035	22,799	19,361	-3,438	-15%
<b>Total</b>	<b>3,053,812</b>	<b>3,568,670</b>	<b>3,301,028</b>	<b>-267,643</b>	<b>-7%</b>





# 2015 Operating Budget

Department: Community Services

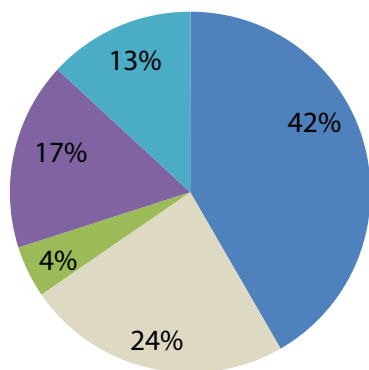
Division: Community Services

## Explanation of Variance

The Community Services budget reflects an overall decrease of 7% or \$268,000. The most significant changes can be seen in Arenas with a budget decrease of 19% or \$266,000, which can be attributed to a transfer from reserve to offset debt charges for the Harrow/Colchester South Arena and the Twin Pad Arena. The 2014 budget assumed that the debt for these facilities would be finalized earlier in 2014 thereby resulting in debt charges being incurred in that year. However, the debt was not finalized until July, with the first payments in 2015. The resulting savings will be transferred to reserve for 2014 year end and used to offset the 2015 expense. Events and Tourism decreased by 93% or \$28,000 with the cancellation of the Colchester Villagefest in 2014 and the removal of the budget for this event in 2015 and as a result of a reduction in the budget for Tourism and Development grants.

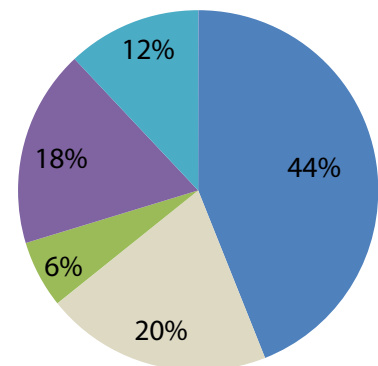
## Budget Expense Allocation as a Percentage of Total Division Budget

2014 Budget



- Personnel Expenses
- Supplies and Services
- Transfers to Reserves
- Debt Charges
- Utilities and Insurance

2015 Budget



## Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>					
Personnel Expenses	2,602,308	2,524,363	2,628,591	104,227	4%
Supplies and Services	1,125,355	1,438,323	1,214,036	-224,287	-16%
Transfers to Reserves	393,993	282,276	362,097	79,821	28%
Debt Charges	786,539	1,019,200	1,058,240	39,040	4%
Utilities and Insurance	627,192	795,241	719,200	-76,041	-10%
<b>Total Expenditures</b>	<b>5,535,387</b>	<b>6,059,403</b>	<b>5,982,164</b>	<b>-77,240</b>	<b>-1%</b>
<b>Revenues</b>					
Property Taxation	-50	0	0	0	0%
Provincial and Federal Funding	14,240	30,000	30,000	0	0%
Other Revenue	2,418,085	2,351,433	2,325,320	-26,113	-1%
Transfers from Reserves	49,300	109,300	325,816	216,516	198%
<b>Total Revenues</b>	<b>2,481,575</b>	<b>2,490,733</b>	<b>2,681,136</b>	<b>190,403</b>	<b>8%</b>
<b>Budget Impact</b>	<b>3,053,812</b>	<b>3,568,670</b>	<b>3,301,028</b>	<b>-267,643</b>	<b>-7%</b>



## 2015 Operating Budget

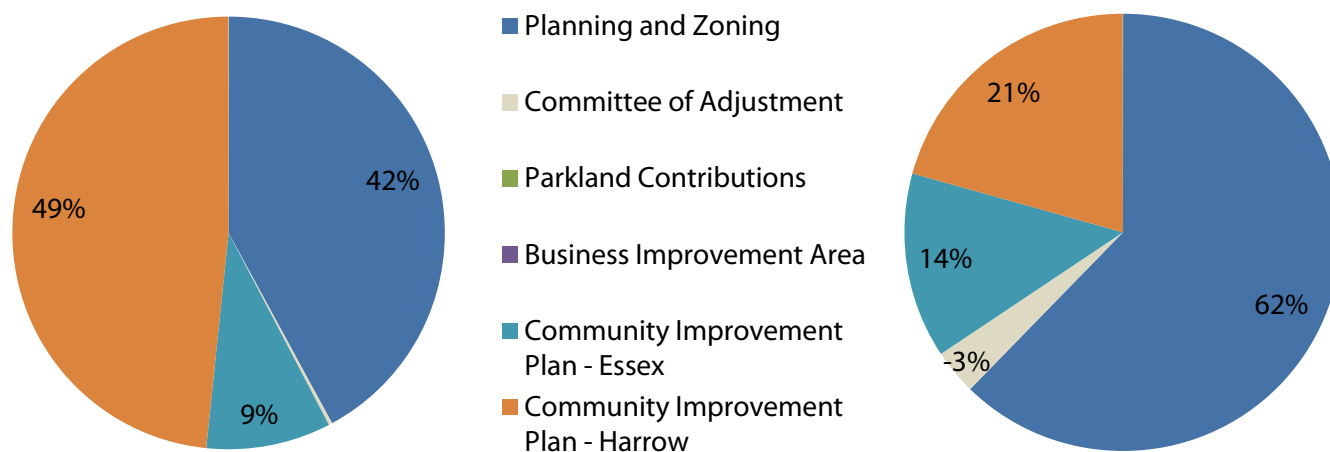
Department: Planning and Development  
 Division: Planning and Zoning

The Planning and Zoning division includes planning services as well as the committee of adjustment, parkland contributions, Business Improvement Area and the Essex and Harrow Community Improvement Plans. There is no change in full-time equivalents under the 2015 budget.

### Cost Centre Budget Allocation as a Percentage of Total Division Budget

2014 Budget

2015 Budget



### Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Planning and Zoning	343,584	338,528	340,681	2,153	1%
Committee of Adjustment	-25,750	2,102	-18,203	-20,305	-966%
Parkland Contributions	-3,752	0	0	0	0%
Business Improvement Area	0	0	0	0	0%
Community Improvement Plan - Essex	15,146	75,000	75,000	0	0%
Community Improvement Plan - Harrow	28,777	389,021	112,902	-276,119	-71%
<b>Total</b>	<b>358,005</b>	<b>804,651</b>	<b>510,380</b>	<b>-294,271</b>	<b>-37%</b>

### Explanation of Variance

The budget for Planning and Development reflects a decrease of \$294,000 or 37%. In 2014 the Harrow Community Improvement Plan anticipated Tax Incentive Grants of \$250,000, of which slightly more than \$200,000 did not materialize. The 2015 budget for Tax Incentive Grants assumes a lower amount of new assessment, thereby reducing the amount of grants. Additionally, approved grants not paid out by year end and unused grants continue to grow from year to year, thus the amount transferred from reserve to offset grants anticipated to be paid out in the current year is also growing, thereby creating the increase in the revenue line.



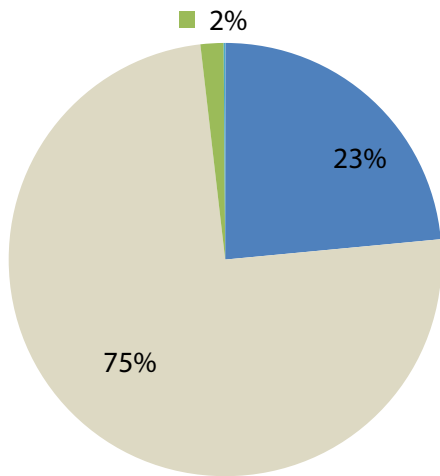
# 2015 Operating Budget

Department: Planning and Development

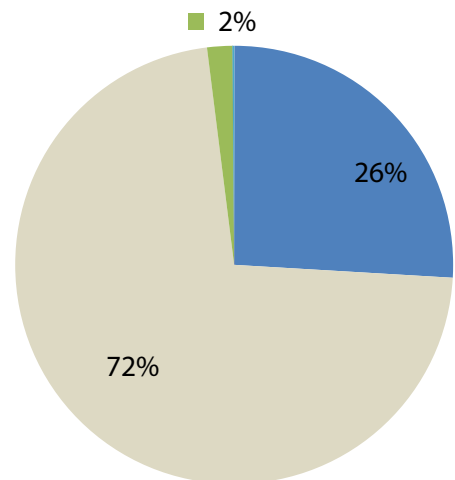
Division: Planning and Zoning

## Budget Expense Allocation as a Percentage of Total Division Budget

2014 Budget



2015 Budget



- Personnel Expenses
- Supplies and Services
- Transfers to Reserves
- Debt Charges
- Utilities and Insurance

## Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>					
Personnel Expenses	263,395	264,204	270,544	6,340	2%
Supplies and Services	202,767	840,031	751,412	-88,619	-11%
Transfers to Reserves	59,900	19,250	19,250	0	0%
Debt Charges	0	0	0	0	0%
Utilities and Insurance	573	1,313	1,314	1	0%
<b>Total Expenditures</b>	<b>526,635</b>	<b>1,124,798</b>	<b>1,042,520</b>	<b>-82,278</b>	<b>-7%</b>
<b>Revenues</b>					
Property Taxation	110,400	116,918	109,958	-6,960	-6%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	58,230	81,950	119,730	37,780	46%
Transfers from Reserves	0	121,279	302,452	181,173	149%
<b>Total Revenues</b>	<b>168,630</b>	<b>320,147</b>	<b>532,140</b>	<b>211,993</b>	<b>66%</b>
<b>Budget Impact</b>	<b>358,005</b>	<b>804,651</b>	<b>510,380</b>	<b>-294,271</b>	<b>-37%</b>



## 2015 Operating Budget

Department: Planning and Development

Division: Agriculture and Reforestation

The Agriculture and Reforestation department provides drainage services including municipal drains, tile drainage, shoreline protection and shoreline assistance. There is no change in full-time equivalents under the 2015 budget.

### Cost Centre Budget Allocation as a Percentage of Total Division Budget

2014 Budget

2015 Budget

Not Applicable

### Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Drainage	90,762	91,451	87,314	-4,137	-5%
Tile Drainage	0	-0	0	0	0%
Shoreline Protection	0	-0	0	0	0%
Shoreline Assistance	-0	0	0	-0	0%
<b>Total</b>	<b>90,762</b>	<b>91,451</b>	<b>87,314</b>	<b>-4,138</b>	<b>-5%</b>

### Explanation of Variance

No significant variances.



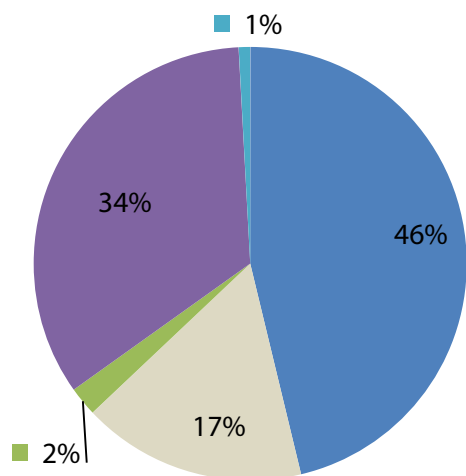
# 2015 Operating Budget

Department: Planning and Development  
 Division: Agriculture and Reforestation

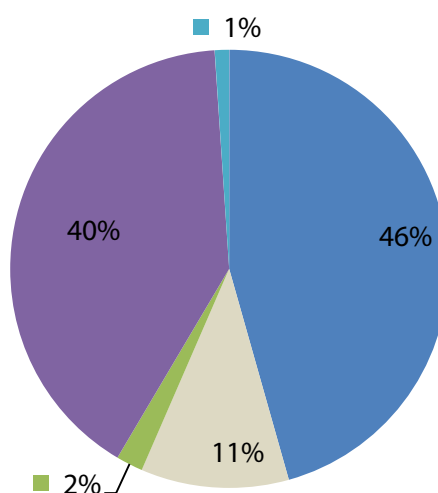
## Budget Expense Allocation as a Percentage of Total Division Budget

2015 Budget

2014 Budget



- Personnel Expenses
- Supplies and Services
- Transfers to Reserves
- Debt Charges
- Utilities and Insurance



## Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>					
Personnel Expenses	83,087	106,250	116,023	9,773	9%
Supplies and Services	15,601	38,413	27,786	-10,628	-28%
Transfers to Reserves	5,036	5,036	5,036	0	0%
Debt Charges	79,045	78,154	102,860	24,706	32%
Utilities and Insurance	2,527	1,968	2,682	714	36%
<b>Total Expenditures</b>	<b>185,296</b>	<b>229,821</b>	<b>254,387</b>	<b>24,566</b>	<b>11%</b>
<b>Revenues</b>					
Property Taxation	84,140	77,028	101,553	24,525	32%
Provincial and Federal Funding	0	49,142	53,320	4,178	9%
Other Revenue	10,394	12,200	12,200	0	0%
Transfers from Reserves	0	0	0	0	0%
<b>Total Revenues</b>	<b>94,534</b>	<b>138,370</b>	<b>167,073</b>	<b>28,703</b>	<b>21%</b>
<b>Budget Impact</b>	<b>90,762</b>	<b>91,451</b>	<b>87,314</b>	<b>-4,138</b>	<b>-5%</b>



## 2015 Operating Budget

Department: Environmental Services

Division: Garbage Collection and Disposal

Garbage collection and disposal costs include the waste collection contract and tipping fees paid to the Essex Windsor Solid Waste Authority. These costs benefit certain property classes and are, therefore only levied against those property classes that receive the benefit of this service.

### Cost Centre Budget Allocation as a Percentage of Total Division Budget

2014 Budget

2015 Budget

Not Applicable

### Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Garbage Collection and Disposal	0	0	-0	-0	0%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>-0</b>	<b>-0</b>	<b>0%</b>

### Explanation of Variance

In 2014 the amount received in Landfill Compensation was \$155,000 lower than anticipated in the budget. For purposes of the 2015 budget the amount of compensation is anticipated to be at the same level as 2014, plus inflationary factors. This affects both the expense, Transfers to Reserves and Other Income. Additionally, the amount transferred to reserve to offset the prior year's levy deficit is only \$3,000 in 2015 compared to \$31,000 in 2014. Garbage collection and disposal costs have been increased to reflect the year over year change in the Consumer Price Index.



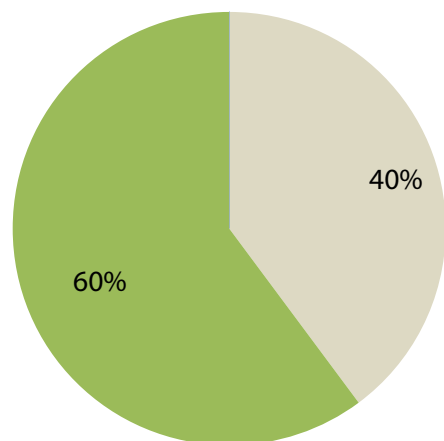
## 2015 Operating Budget

Department: Environmental Services

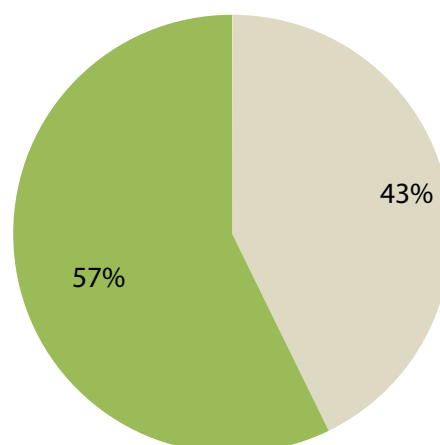
Division: Garbage Collection and Disposal

### Budget Expense Allocation as a Percentage of Total Division Budget

2014 Budget



2015 Budget



- Personnel Expenses
- Supplies and Services
- Transfers to Reserves
- Debt Charges
- Utilities and Insurance

### Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>					
Personnel Expenses	0	0	0	0	0%
Supplies and Services	897,208	1,094,766	1,127,324	32,558	3%
Transfers to Reserves	1,693,741	1,654,330	1,510,039	-144,291	-9%
Debt Charges	0	0	0	0	0%
Utilities and Insurance	0	0	0	0	0%
<b>Total Expenditures</b>	<b>2,590,949</b>	<b>2,749,096</b>	<b>2,637,363</b>	<b>-111,733</b>	<b>-4%</b>
<b>Revenues</b>					
Garbage Collection and Disposal	1,123,365	1,126,221	1,130,162	3,941	0%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	1,467,584	1,622,875	1,507,201	-115,674	-7%
Transfers from Reserves	0	0	0	0	0%
<b>Total Revenues</b>	<b>2,590,949</b>	<b>2,749,096</b>	<b>2,637,363</b>	<b>-111,733</b>	<b>-4%</b>
<b>Budget Impact</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>







User-Rate Supported



## 2015 Operating Budget

Department: Environmental Services

Division: Environmental Services

The Environmental Services division includes sanitary sewer and waterworks. The full-time equivalent has increased 0.4 from 2014 due to the addition of a summer student.

### Cost Centre Budget Allocation as a Percentage of Total Division Budget

2014 Budget

2015 Budget



### Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Sanitary Sewer	0	-0	-0	0	0%
Water	-0	0	-0	-0	0%
<b>Total</b>	<b>-0</b>	<b>-0</b>	<b>-0</b>	<b>-0</b>	<b>0%</b>

### Explanation of Variance

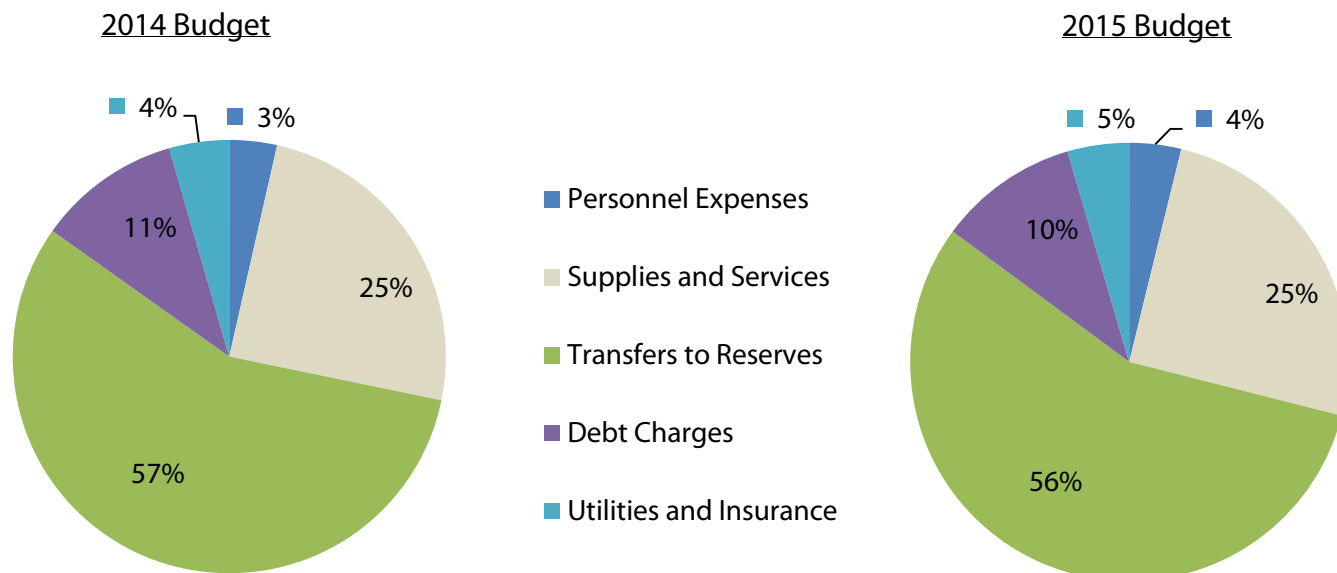
Environmental services is user rate supported and therefore the amount of revenue raised offsets the expenditures. Expenditures have increased by 2% or \$249,000. Personnel expenses have increased by 10% or \$37,000 as a result of the salary review and the addition of a student to support the Manager, Environmental Services for the summer. Environmental Services is also impacted by an increase to supplies and services by 4% or \$108,000, with the most significant changes being an increase to water billing and collection charges from ELK in the amount of \$33,000 and an increase of water supply from Union Water in the amount of \$45,000. Other Revenue has increased by 3% or \$195,000 as a result of increased rates, which is partially offset by Transfers to Reserves which have increased by 2% or \$96,000.



## 2015 Operating Budget

Department: Environmental Services  
Division: Environmental Services

### Budget Expense Allocation as a Percentage of Total Division Budget



### Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Expenditures</b>					
Personnel Expenses	346,066	364,081	401,145	37,064	10%
Supplies and Services	1,835,158	2,526,758	2,635,486	108,728	4%
Transfers to Reserves	1,308,641	5,796,113	5,892,386	96,273	2%
Debt Charges	3,465,723	1,095,283	1,083,395	-11,888	-1%
Utilities and Insurance	366,288	457,963	476,588	18,625	4%
<b>Total Expenditures</b>	<b>7,321,876</b>	<b>10,240,198</b>	<b>10,489,000</b>	<b>248,802</b>	<b>2%</b>
<b>Revenues</b>					
Property Taxation	61,622	62,244	108,414	46,170	74%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	6,898,543	6,931,790	7,126,963	195,173	3%
Transfers from Reserves	361,711	3,246,164	3,253,623	7,459	0%
<b>Total Revenues</b>	<b>7,321,876</b>	<b>10,240,198</b>	<b>10,489,000</b>	<b>248,802</b>	<b>2%</b>
<b>Budget Impact</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>





## 2015 Capital Budget

Prepared by: Finance and Business Services





# 2015 Capital Budget

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Agriculture and Reforestation	
Drainage	22
<b>User-Rate Supported</b>	
Environmental Services	
Waterworks	24
Sanitary Sewer	26

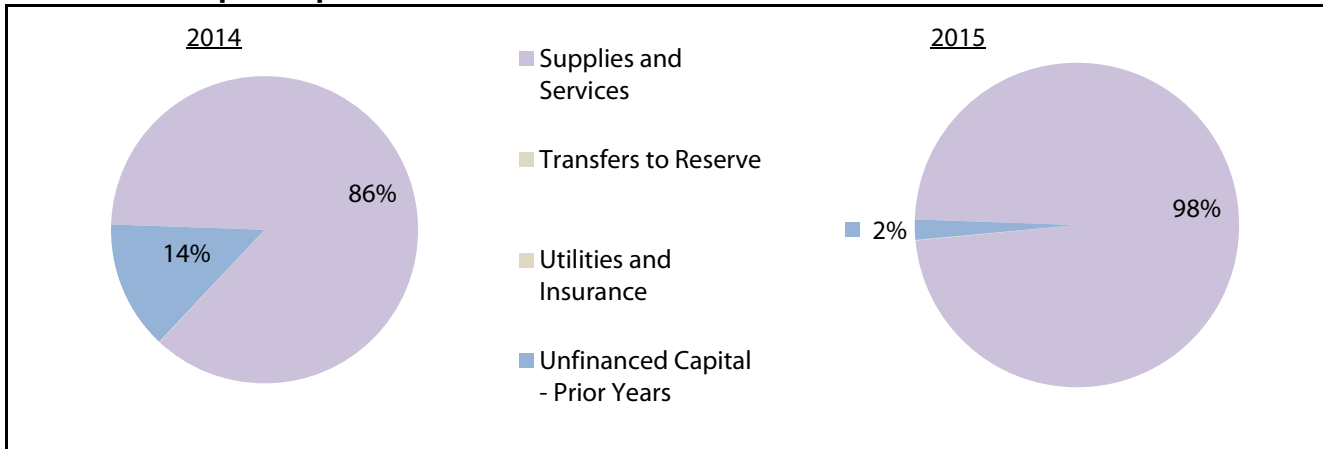


# 2015 Capital Budget

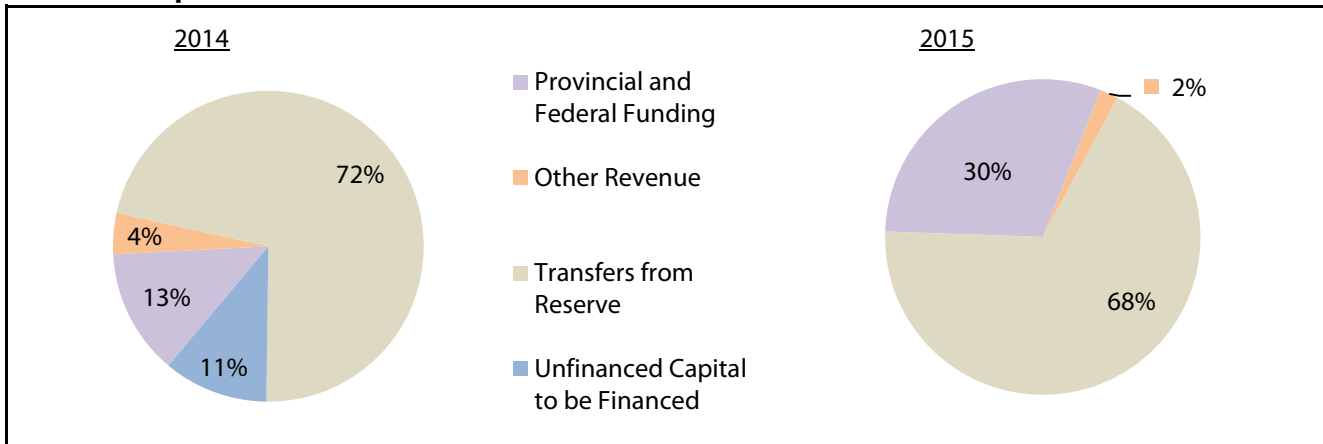
## Expenditure and Revenue Level Summary

Category	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
<b>Capital Expenditures</b>				
Supplies and Services	7,904,420	8,680,849	776,429	10%
Transfers to Reserve	0	0	0	0%
Utilities and Insurance	5,000	5,000	0	0%
Unfinanced Capital - Prior Years	1,238,964	180,352	-1,058,612	-85%
<b>Total Capital Expenditures</b>	<b>9,148,384</b>	<b>8,866,201</b>	<b>-282,183</b>	<b>-3%</b>
<b>Capital Revenue</b>				
Provincial and Federal Funding	929,938	2,050,094	1,120,156	120%
Other Revenue	306,408	126,558	-179,850	-59%
Transfers from Reserve	5,111,176	4,559,407	-551,769	-11%
Unfinanced Capital to be Financed	777,330	0	-777,330	-100%
<b>Total Capital Revenue</b>	<b>7,124,852</b>	<b>6,736,059</b>	<b>-388,793</b>	<b>-5%</b>
<b>Capital Surplus/(Deficit)</b>	<b>-2,023,532</b>	<b>-2,130,142</b>	<b>-106,610</b>	<b>5%</b>

### Allocation of Capital Expenditures



### Source of Capital Revenues







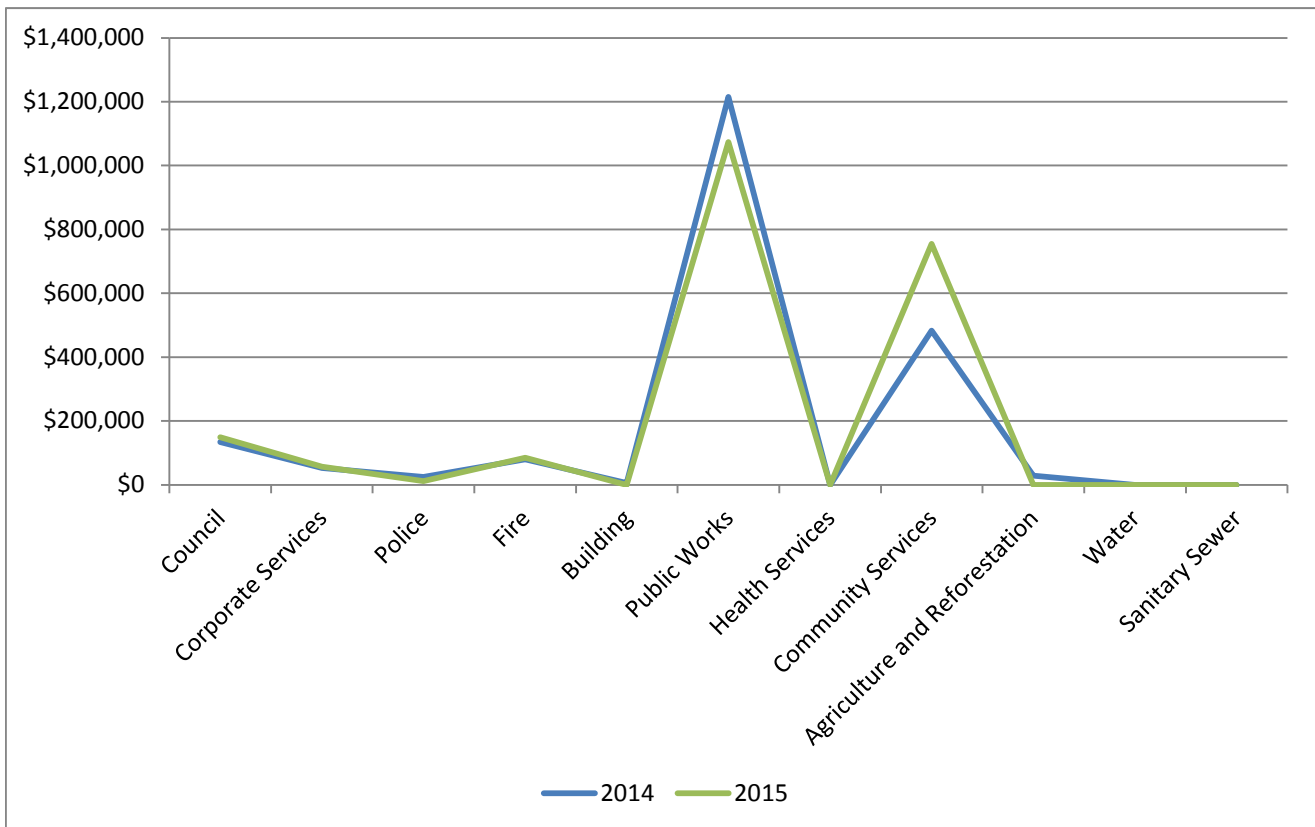
# 2015 Capital Budget

## Department Level Summary

### 2015 Capital Budget Summary - By Department

Department	Expense	Revenue	Net Expense	Net Expense as % of Total
Council	192,602	43,900	148,702	7.0%
Corporate Services	61,954	4,702	57,252	2.7%
Police	16,000	4,000	12,000	0.6%
Fire	104,500	20,000	84,500	4.0%
Building	5,500	5,500	0	0.0%
Public Works	5,075,977	4,002,527	1,073,450	50.4%
Health Services	2,850	2,850	0	0.0%
Community Services	2,222,468	1,468,229	754,240	35.4%
Agriculture and Reforestation	28,493	28,493	0	0.0%
Water	621,800	621,800	0	0.0%
Sanitary Sewer	534,057	534,057	0	0.0%
<b>Total</b>	<b>8,866,201</b>	<b>6,736,059</b>	<b>2,130,142</b>	<b>100%</b>

### 2014 vs 2015 Net Expenditures by Department and Year







Property Tax Supported



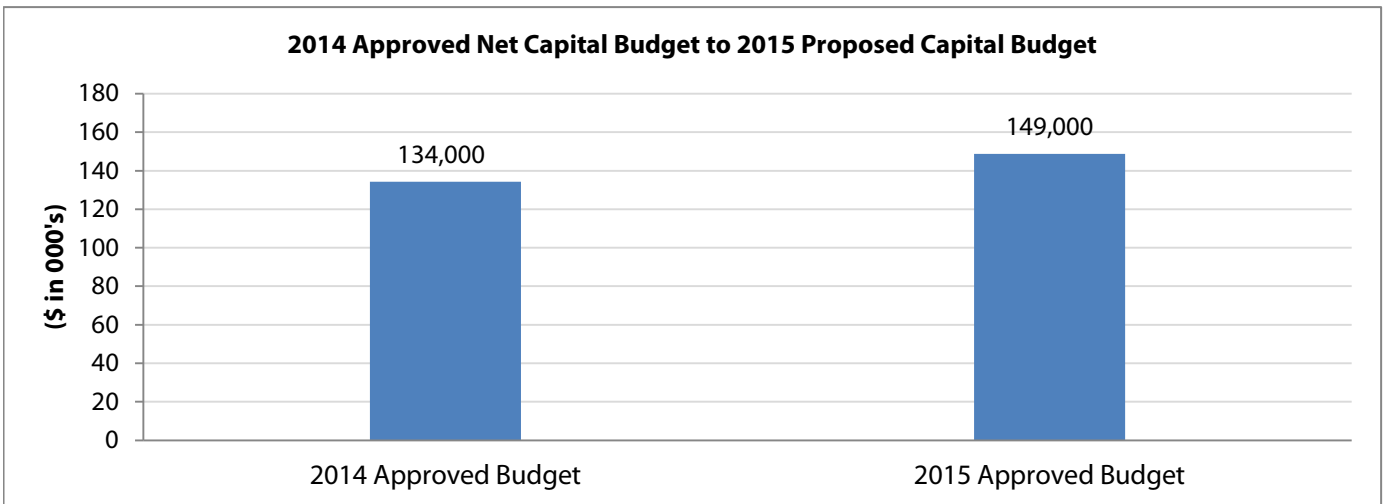
## 2015 Capital Budget

Department: General Government

Division: Council

### 2015 Capital Budget - Summary

Category	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Expense	174,043	184,333	192,602	8,269	4%
Revenue	174,043	50,000	43,900	-6,100	-12%
<b>Net</b>	<b>0</b>	<b>134,333</b>	<b>148,702</b>	<b>14,369</b>	<b>11%</b>



### 2015 Capital Budget - By Project

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
49 Talbot Street (carry forward GG-14-0011)	Rehabilitation	GG-15-0001	177,802	37,000	140,802
Banner Posts (carry forward GG-14-0003)	New	GG-15-0007	6,900	6,900	0
Laserfiche Licenses	Upgrade	GG-15-0009	7,900	0	7,900
<b>Total</b>			<b>192,602</b>	<b>43,900</b>	<b>148,702</b>



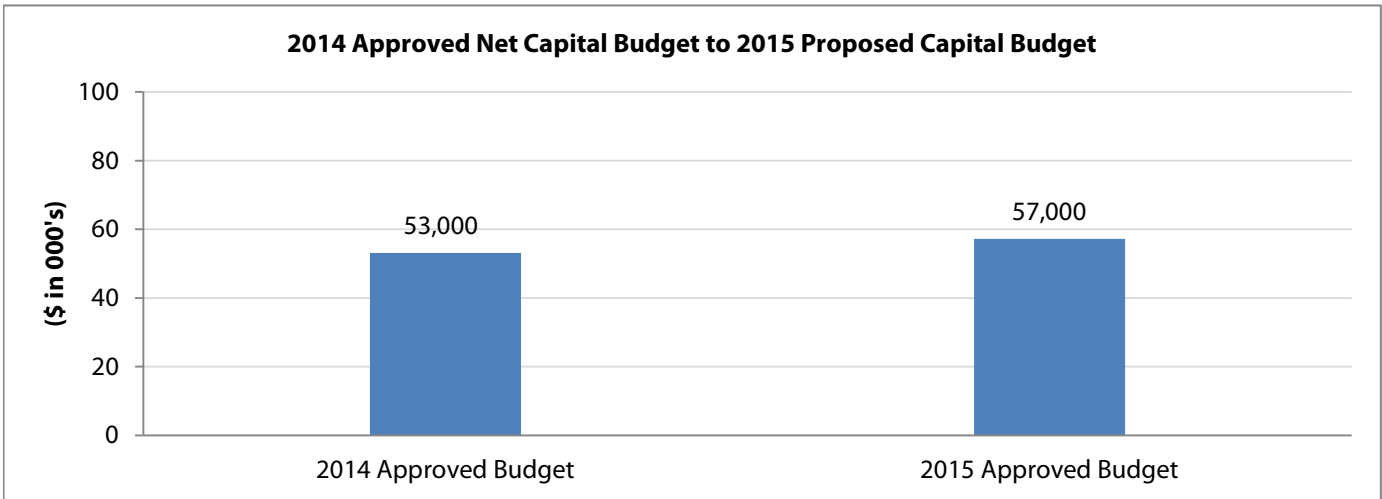
## 2015 Capital Budget

Department: General Government

Division: Corporate Services

### 2015 Capital Budget - Summary

Category	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Expense	106,470	155,656	61,954	-93,702	-60%
Revenue	106,470	102,507	4,702	-97,805	-95%
<b>Net</b>	<b>0</b>	<b>53,149</b>	<b>57,252</b>	<b>4,103</b>	<b>8%</b>



### 2015 Capital Budget - By Project

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
Town Hall Accommodation Review	Rehabilitation	GG-15-0004	15,300	4,702	10,598
Controlled Access to Town Hall	New	GG-15-0005	8,928	0	8,928
Replace Heating, Ventilation, Air Conditioning Unit at Town Hall <sup>1</sup>	Replacement	GG-15-0008	6,309	0	6,309
Diamond Great Plains Virtual City Hall	New	GG-15-0010	31,417	0	31,417
<b>Total</b>			<b>61,954</b>	<b>4,702</b>	<b>57,252</b>

<sup>1</sup>Project approved and completed prior to budget adoption.



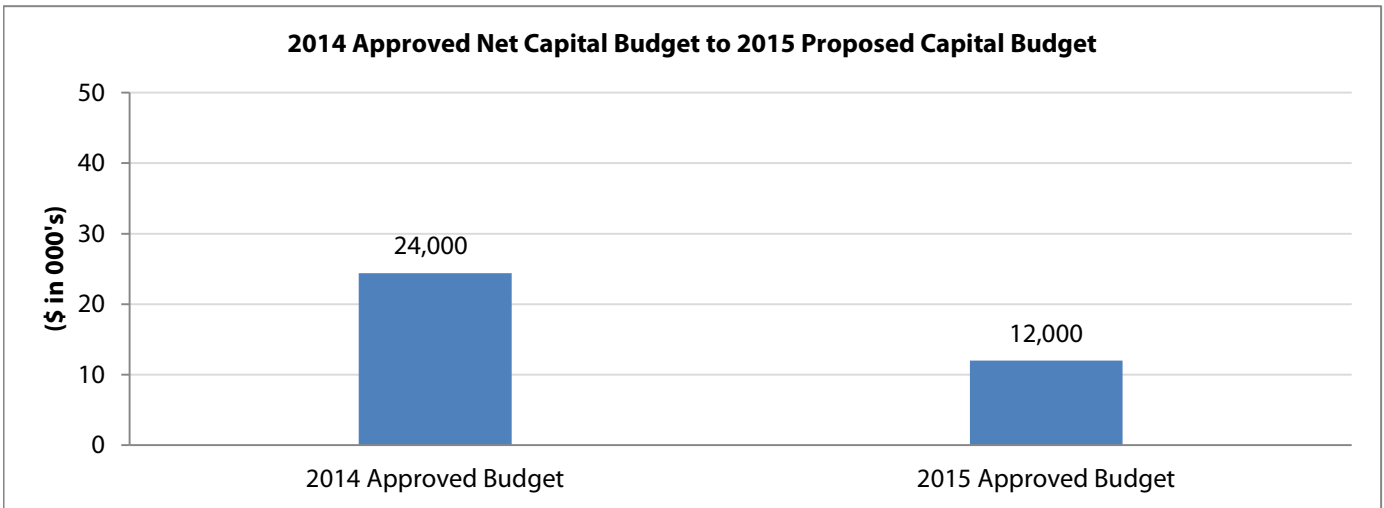
## 2015 Capital Budget

Department: Protection to Persons and Property

Division: Police

### 2015 Capital Budget - Summary

Category	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Expense	65,812	68,416	16,000	-52,416	-77%
Revenue	54,750	44,012	4,000	-40,012	-91%
<b>Net</b>	<b>11,062</b>	<b>24,404</b>	<b>12,000</b>	<b>-12,404</b>	<b>-51%</b>



### 2015 Capital Budget - By Project

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
Heating Ventilation Air Conditioning Unit (carry forward PD-14-0007) <sup>1</sup>	Replacement	PD-15-0001	12,000	0	12,000
Replace Double Glass Doors on North Exit (carry forward PD-14-0001)	Replacement	PD-15-0002	4,000	4,000	0
<b>Total</b>			<b>16,000</b>	<b>4,000</b>	<b>12,000</b>

<sup>1</sup>Project approved and completed prior to budget adoption.



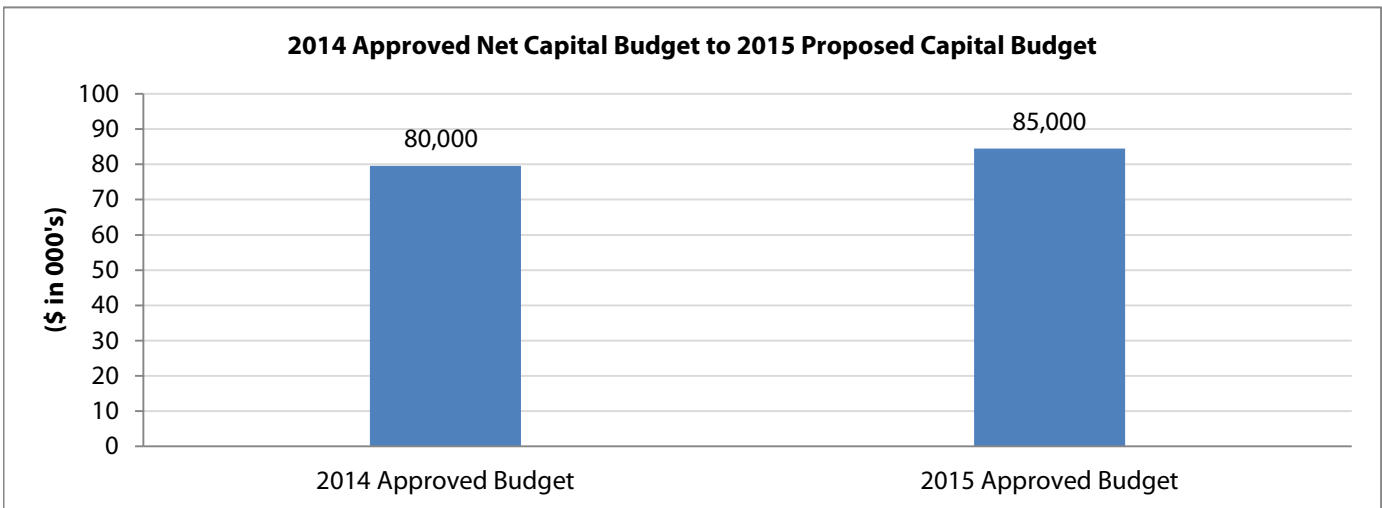
## 2015 Capital Budget

Department: Protection to Persons and Property

Division: Fire

### 2015 Capital Budget - Summary

Category	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Expense	958,631	1,092,379	104,500	-987,879	-90%
Revenue	528,411	1,012,836	20,000	-992,836	-98%
<b>Net</b>	<b>430,220</b>	<b>79,543</b>	<b>84,500</b>	<b>4,957</b>	<b>6%</b>



### 2015 Capital Budget - By Project

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
Fire Hose Replacement Program	Replacement	FD-15-0001	10,000	0	10,000
Firefighter Personal Protective Equipment Replacement Program	Replacement	FD-15-0002	47,000	20,000	27,000
Pagers Replacement Program	Replacement	FD-15-0003	5,000	0	5,000
Replace Cutter at Station 2	Replacement	FD-15-0005	15,000	0	15,000
Roof Replacement at Station 3	Rehabilitation	FD-15-0006	12,500	0	12,500
Replace Compressor at Station 3	Replacement	FD-15-0007	15,000	0	15,000
<b>Total</b>			<b>104,500</b>	<b>20,000</b>	<b>84,500</b>



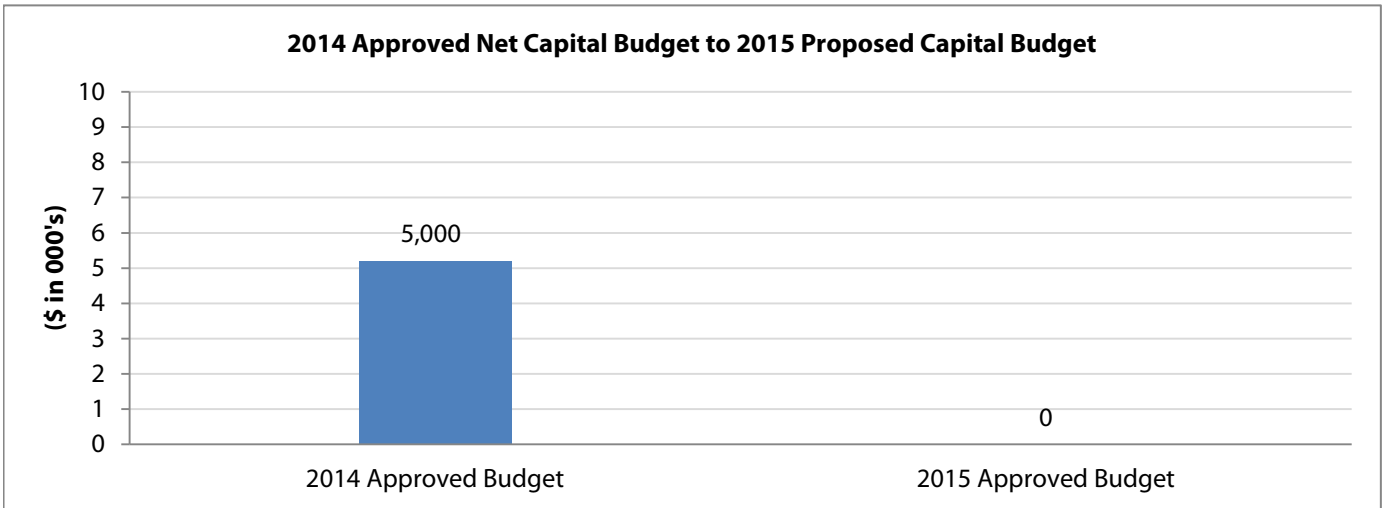
## 2015 Capital Budget

Department: Protection to Persons and Property

Division: Building

### 2015 Capital Budget - Summary

Category	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Expense	25,744	35,500	5,500	-30,000	-85%
Revenue	25,744	30,300	5,500	-24,800	-82%
<b>Net</b>	<b>0</b>	<b>5,200</b>	<b>0</b>	<b>-5,200</b>	<b>-100%</b>



### 2015 Capital Budget - By Project

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
File Storage Renovations (carry forward BD-14-0003)	Rehabilitation	BD-15-0001	\$5,500	\$5,500	\$0
<b>Total</b>			<b>\$5,500</b>	<b>\$5,500</b>	<b>\$0</b>





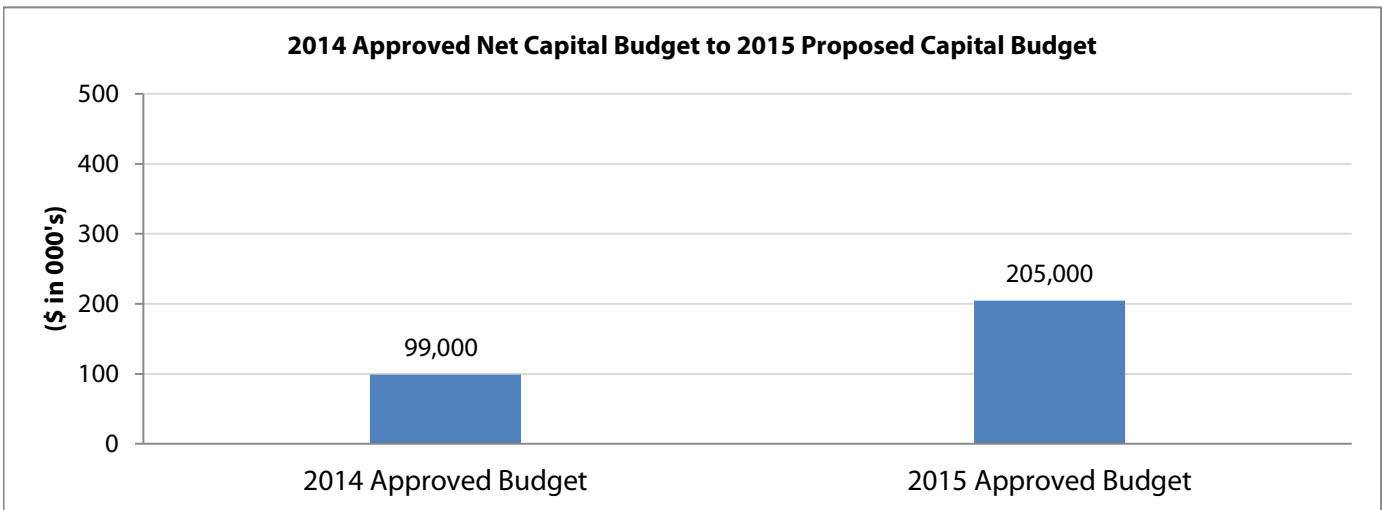
## 2015 Capital Budget

Department: Public Works

Division: Equipment and Administration

### 2015 Capital Budget - Summary

Category	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Expenses	343,319	413,293	359,091	-54,202	-13%
Revenue	343,319	314,477	154,578	-159,899	-51%
<b>Net</b>	<b>0</b>	<b>98,816</b>	<b>204,513</b>	<b>105,697</b>	<b>107%</b>



### 2015 Capital Budget - By Project

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
Replacement of 3 Snow Plow Blades	Replacement	PW-15-0017	22,500	1,721	20,779
Replacement of Tractor	Replacement	PW-15-0023	75,000	13,384	61,616
15-Ton Tandem Replacement	Replacement	PW-15-0040	200,000	77,882	122,118
Portable Column Lift (carry forward PW-14-0024)	New	PW-15-0039	61,591	61,591	0
<b>Total</b>			<b>359,091</b>	<b>154,578</b>	<b>204,513</b>



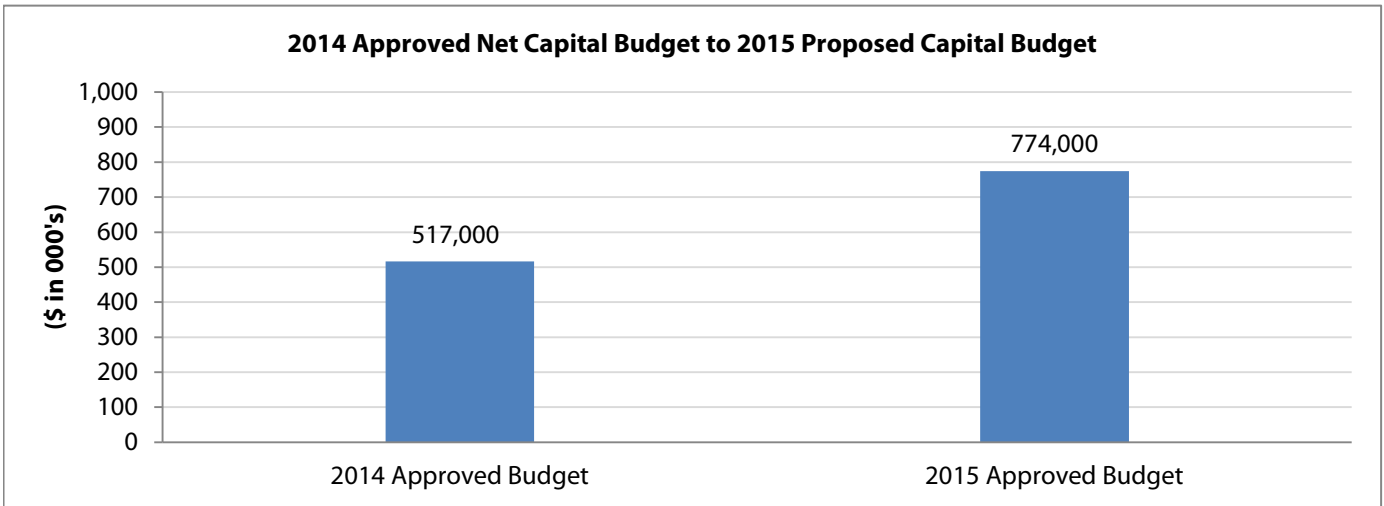
# 2015 Capital Budget

Department: Public Works

Division: Roads and Roadside

## 2015 Capital Budget - Summary

Category	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Expenses	3,037,469	2,853,602	3,846,183	992,581	35%
Revenues	2,802,264	2,337,011	3,071,896	734,885	31%
<b>Net</b>	<b>235,205</b>	<b>516,591</b>	<b>774,287</b>	<b>257,696</b>	<b>50%</b>



## Asset Management Assessment

The overall condition grade for roads and roadside infrastructure as identified in the Town's 2013 Asset Management Plan is **B** (Good), with a total replacement value of \$67 million.

It is important to note that the Asset Management Plan only looks at existing assets. The financial strategy (Appendix C) of the Town's 2013 Asset Management Plan outlines three levels of funding, with Level 0 being the lowest level of contribution and Level 3 being the highest. Level 1, which only contributes enough funding to offset amortization should represent the Town's minimum level of contribution.

In comparing the average annual requirement for funding Level 1 to the average annual funding available for the period of 2009 to 2012, it can be seen below that there is a funding gap of \$687,329.

Average Annual Requirement	Tax	Gas Tax	Other	Total	Funding Gap
2,622,153	1,200,054	734,770	0	1,934,824	-687,329

Upgrades to existing assets and new assets have been separated below to identify the proposed expenditures related to existing assets that will contribute to the average annual requirement, and expenditures related to new assets, which will increase the average annual requirement in future years.



## 2015 Capital Budget

Department: Public Works

Division: Roads and Roadside

	Upgrades to Existing Capital Assets	New Capital Assets	Total
Expenses	2,268,350	1,577,833	3,846,183
Revenues	1,708,398	1,363,498	3,071,896
<b>Net</b>	<b>559,952</b>	<b>214,335</b>	<b>774,287</b>

The 2015 proposed capital budget for roads and roadside includes \$2.3 million of expenditures related to existing infrastructure, with an annual requirement of \$2.6 million to attain funding level 1. It should be noted that the average annual requirement is a benchmark to identify the 'average' amount that should be spent yearly to maintain funding Level 1, and actuals could vary from year to year.

The proposed expenditures on new capital assets will have an increase to the average annual requirement of approximately \$63,113 per year (\$1,577,833/25 years) assuming an average estimated useful life of 25 years.

### 2015 Capital Budget - By Project

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
14th Concession (County Road 15 to Pinkerton) - Final Lift	New	PW-15-0001	95,000	95,000	0
9th Concession (Ferris Road to County Road 23) - Pulverize	Rehabilitation	PW-15-0002	276,850	0	276,850
Dolsen Road (Iler Road to County Road 50) Maintenance Lift	Rehabilitation	PW-15-0004	32,000	32,000	0
3rd Concession (Richmond Drain to County Road 23) - Rehabilitation	Rehabilitation	PW-15-0006	260,000	0	260,000
Parkside Street - Asphalt Resurfacing (carry forward PW-14-0014)	Rehabilitation	PW-15-0008	46,000	46,000	0
Dunn Road Phase 3 (Ogden Road to County Road 50) (carry forward PW-14-0008)	New	PW-15-0009	1,118,406	1,118,406	0
Fairview Avenue Reconstruction	Rehabilitation	PW-15-0010	1,190,000	1,190,000	0
Colchester Country Club - Final Section	New	PW-15-0013	13,000	13,000	0
5th Concession (County Road 15 to Ferriss Road) - Final Lift	Rehabilitation	PW-15-0018	42,500	19,398	23,102
Rural Streetlighting Installation	New	PW-15-0019	20,000	0	20,000
Sidewalk from 111 Iler to Hanlan	New	PW-15-0026	35,000	0	35,000
County Wide Active Transportation System (Walnut Lane to undetermined) Paved Shoulders	New	PW-15-0027	150,000	56,000	94,000
Multi-Use Trail (Erie Road from Shepley Drain to King Street)	New	PW-15-0028	110,000	69,390	40,610
Public Works Road Inspection Software (carry forward PW-14-0021)	New	PW-15-0033	11,702	11,702	0
Sidewalk from Lester Street (South East Side) to Talbot Street North	New	PW-15-0041	24,725	0	24,725



## 2015 Capital Budget

Department: Public Works

Division: Roads and Roadside

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
14th Concession Base Stone - County Road 11 to Walker Sideroad (2.5 kilometers)	Upgrade	PW-15-0042	148,000	148,000	0
14th Concession Base Stone - Walker Sideroad to County Road 15 (2.5 kilometers)	Upgrade	PW-15-0043	148,000	148,000	0
Given Road Rehabilitation of Corners	Upgrade	PW-15-0045	75,000	75,000	0
Sidewalk Maintenance	Rehabilitation	PW-15-0046	50,000	50,000	0
<b>Total</b>			<b>3,846,183</b>	<b>3,071,896</b>	<b>774,287</b>



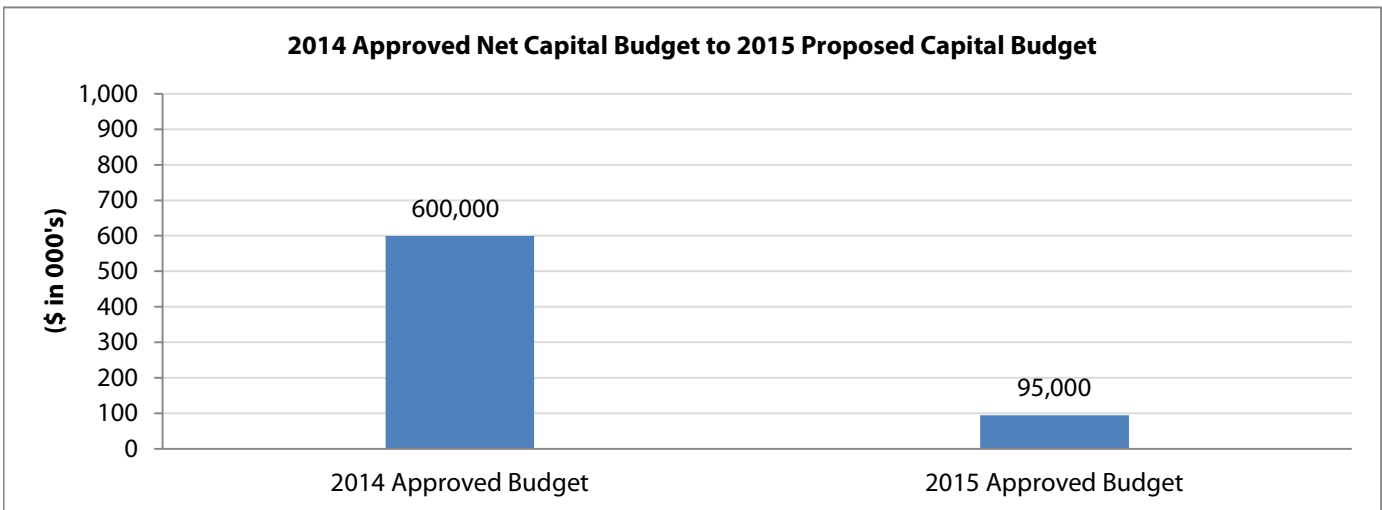
## 2015 Capital Budget

Department: Public Works

Division: Stormwater Management

### 2015 Capital Budget - Summary

Category	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Expenses	786,526	1,400,085	870,703	-529,382	-38%
Revenue	786,526	800,150	776,053	-24,097	-3%
<b>Net</b>	<b>0</b>	<b>599,935</b>	<b>94,650</b>	<b>-505,285</b>	<b>-84%</b>



### Asset Management Assessment

The overall condition grade for stormwater management infrastructure as identified in the Town's 2013 Asset Management Plan is **B-** (Good), with a total replacement value of \$65 million.

It is important to note that the Asset Management Plan only looks at existing assets. The financial strategy (Appendix C) of the Town's 2013 Asset Management Plan outlines three levels of funding, with Level 0 being the lowest level of contribution and Level 3 being the highest. Level 1, which only contributes enough funding to offset amortization should represent the Town's minimum level of contribution.

In comparing the average annual requirement for funding Level 1 to the average annual funding available for the period of 2009 to 2012, it can be seen below that there is a funding gap of \$147,801.

Average Annual Requirement	Tax	Gas Tax	Other	Total	Funding Gap
994,442	598,411	248,230	0	846,641	-147,801

Upgrades to existing assets and new assets have been separated below to identify the proposed expenditures related to existing assets that will contribute to the average annual requirement, and expenditures related to new assets, which will increase the average annual requirement in future years.



## 2015 Capital Budget

Department: Public Works

Division: Stormwater Management

	Upgrades to Existing Capital Assets	New Capital Assets	Total
Expenses	860,703	10,000	870,703
Revenues	766,053	10,000	776,053
<b>Net</b>	<b>94,650</b>	<b>0</b>	<b>94,650</b>

The 2015 capital budget for stormwater management includes \$860,703 of expenditures related to existing infrastructure, with an annual requirement of \$994,442 to attain funding level 1. It should be noted that the average annual requirement is a benchmark to identify the 'average' amount that should be spent yearly to maintain funding Level 1, and actuals could vary from year to year.

The proposed expenditures on new capital assets will have an increase to the average annual requirement of approximately \$400 per year (\$10,000/25 years) assuming an average estimated useful life of 25 years.

### 2015 Capital Budget - By Project

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
Replacement of Culvert 101501 (Brush Road and Malden Road)	Replacement	PW-15-0014	290,000	290,000	0
Overlay and Deck Drain Replacement Culvert 101502 (Brush Road and Malden Road)	Rehabilitation	PW-15-0015	326,000	326,000	0
Partial Replacement Culvert 101503 (Brush Road and Malden Road)	Rehabilitation	PW-15-0020	28,000	0	28,000
Bridge and Culvert Engineering	Rehabilitation	PW-15-0021	40,000	40,000	0
Repairs to Culvert 100000 (Entrance to Essex Sewage Lagoon and Public Works Facility)	Rehabilitation	PW-15-0022	10,000	0	10,000
William Cornwall Pump Drain (carry forward PW-14-0039)	Upgrade	PW-15-0031	16,703	16,703	0
Bellcreeft Beach Drainage	Upgrade	PW-15-0032	100,000	43,350	56,650
Intensity Duration Frequency (IDF) Curves (carry forward PW-14-0036)	New	PW-15-0034	10,000	10,000	0
Replacement of Culvert 100403 13th Concession at Old Malden Road (carry forward PW-14-0006)	Replacement	PW-15-0036	25,000	25,000	0
Replacement of Culvert 104902 on Old Malden Road at 13th Concession (carry forward PW-14-0007)	Replacement	PW-15-0037	25,000	25,000	0
<b>Total</b>			<b>870,703</b>	<b>776,053</b>	<b>94,650</b>



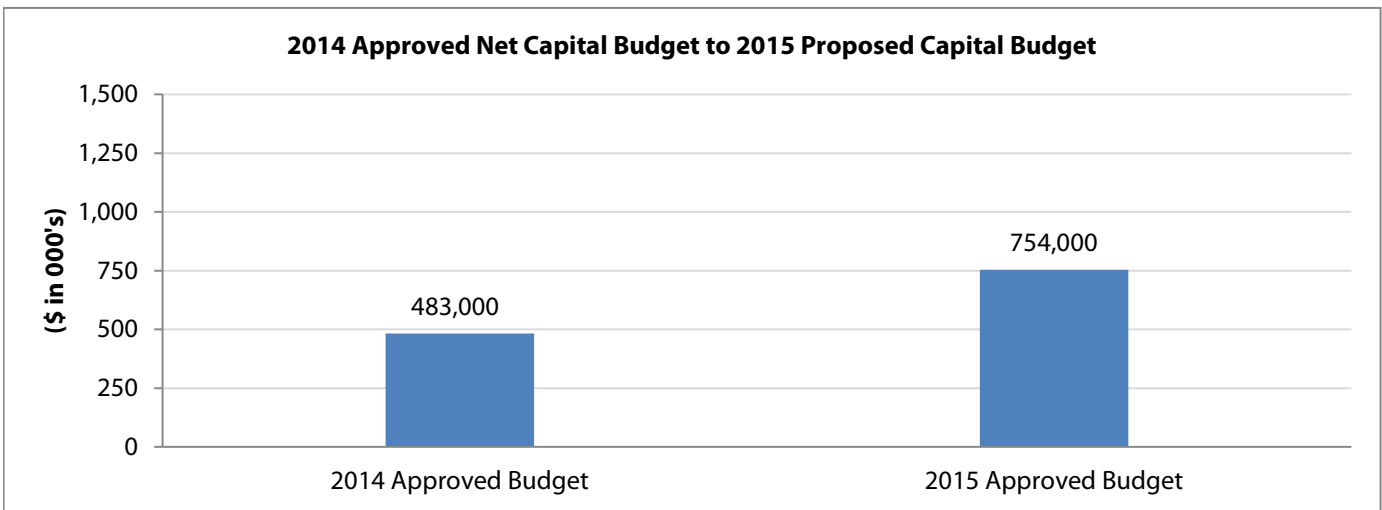
## 2015 Capital Budget

Department: Community Services

Division: Arenas, Community Centres, Harbour,  
Miscellaneous Recreation, Parks, Sports Fields

### 2015 Capital Budget - Summary

Category	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Expense	816,099	1,983,158	2,222,468	239,310	12%
Revenue	640,218	1,500,090	1,468,229	-31,862	-2%
<b>Net</b>	<b>175,881</b>	<b>483,068</b>	<b>754,240</b>	<b>271,172</b>	<b>56%</b>



### 2015 Capital Budget - By Project

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
New Mural - Location to be determined	New	CS-15-0001	12,774	12,774	0
Gym A Storage Room Renovation	Rehabilitation	CS-15-0002	20,000	10,000	10,000
New Pick up Truck	Replacement	CS-15-0006	38,364	12,563	25,802
All-Terrain Vehicle with Plow and Sweeper	Replacement	CS-15-0008	28,669	7,500	21,169
Essex Soccer Upgrades	Upgrade	CS-15-0010	17,861	0	17,861
Replace Floor Scrubber at Twin Pad Arena	Replacement	CS-15-0015	11,006	11,006	0
Boulevard Upgrades on Woodview	Upgrade	CS-15-0016	58,218	8,000	50,218
New Planters for Essex Centre	New	CS-15-0018	6,300	6,300	0
Power to the Centre Island in front of the Twin Pad Arena	New	CS-15-0025	21,370	0	21,370
New Mower	New	CS-15-0027	68,000	68,000	0
Essex Memorial Arena Demolition	New	CS-15-0028	175,000	0	175,000
Harrow Centre Playground	Replacement	CS-15-0035	200,000	120,000	80,000
Replace Town Hall Flag Poles	Replacement	CS-15-0036	8,000		8,000
Silo District Redevelopment	Rehabilitation	CS-15-0039	253,182	177,120	76,062
Completion of A Dock (carry forward CS-14-0049)	Replacement	CS-15-0041	376,962	376,962	0



## 2015 Capital Budget

Department: Community Services

Division: Arenas, Community Centres, Harbour,  
Miscellaneous Recreation, Parks, Sports Fields

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
McGregor Parkette	New	CS-15-0043	90,000	45,000	45,000
Players Bench Canopy at Lighted Diamond in Harrow	New	CS-15-0046	13,000	13,000	0
Bleachers to Replace Harrow Grandstand	Replacement	CS-15-0047	14,000	0	14,000
Divesture of Harbour (Study) (carry forward CS-14-0044)	New	CS-15-0049	110,000	110,000	0
Streetscape Project with Business Improvement Area (carry forward CS-14-0056)	Upgrade	CS-15-0053	10,000	10,000	0
Dog Park (carry forward from 2014 CS-14-0019)	New	CS-15-0054	40,808	40,808	0
Colchester Peace Garden (carry forward CS-14-0024)	New	CS-15-0055	115,000	115,000	0
Colchester Beach Stairs (carry forward CS-14-0037)	Replacement	CS-15-0056	11,194	11,194	0
Capital Costs for New High School (carry forward CS-14-0033)	Upgrade	CS-15-0059	145,558	107,122	38,436
Parks, Recreation and Culture Master Plan	New	CS-15-0062	52,000	52,000	0
Precast Concrete Sidewalk Planters (carry forward CS-14-0016)	New	CS-15-0063	27,000	27,000	0
Awning Upgrades at Carnegie Building	Rehabilitation	CS-15-0064	2,200	0	2,200
Signage Upgrades at Harbour (carry forward CS-14-0048)	Upgrade	CS-15-0065	2,000	2,000	0
Co-An Park Capital Projects (carry forward CS-14-0025)	Rehabilitation	CS-15-0066	18,155	18,155	0
Harrow Legion Cenotaph (carry forward CS-14-0055)	New	CS-15-0067	59,600	59,600	0
Upgrades to Municipal Ball Fields (carry forward CS-14-0038)	Rehabilitation	CS-15-0068	15,000	15,000	0
Ward 4 Beautification	New	CS-15-0069	50,000	0	50,000
Ward 1 Beautification	New	CS-15-0070	100,000	0	100,000
Community Garden at Colchester Community Centre	New	CS-15-0071	5,000	0	5,000
Replace Heating, Ventilation, Air Conditioning Unit at Essex Recreation Complex	Replacement	CS-15-0072	8,243	4,121	4,122
Harbour Kiosk Addition (carry forward CS-14-0046)	Upgrade	CS-15-0074	18,004	18,004	0
Beautification - Colchester	Upgrade	CS-15-0076	5,000		5,000
Beautification - McGregor	Upgrade	CS-15-0077	5,000		5,000
Signage and Road Marking of 42nd Parallel	New	CS-15-0078	10,000	10,000	0
<b>Total</b>			<b>2,222,468</b>	<b>1,468,229</b>	<b>754,240</b>





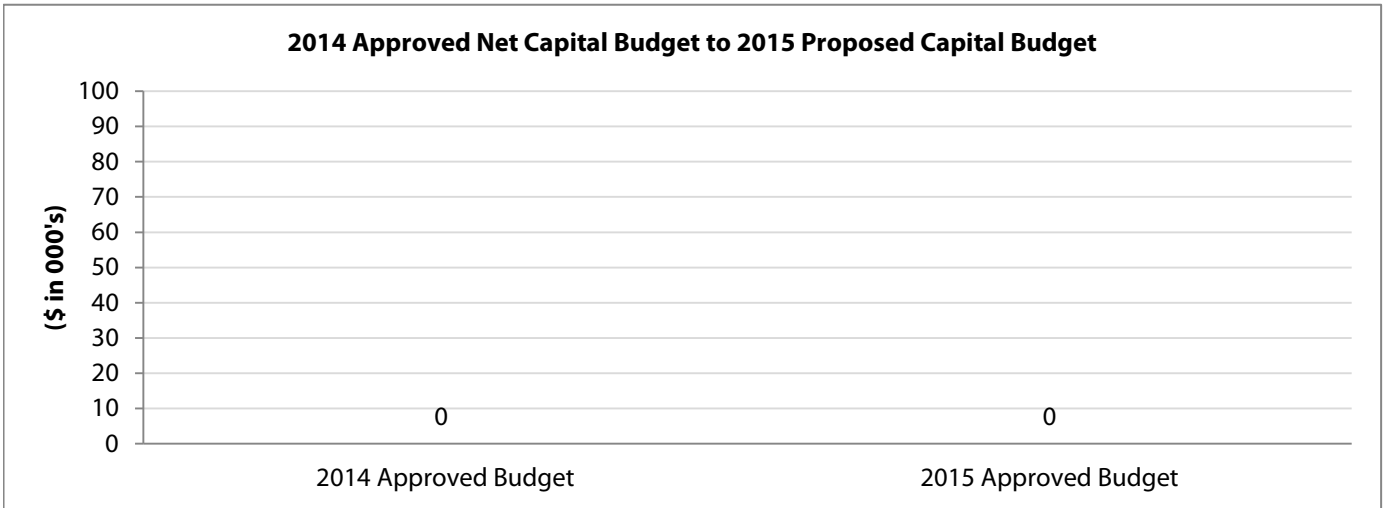
## 2015 Capital Budget

Department: Health Services

Division: Cemeteries

### 2015 Capital Budget - Summary

Category	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Expense	0	2,850	2,850	0	0%
Revenue	0	2,850	2,850	0	0%
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>



### 2015 Capital Budget - By Project

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
Replacement of Fence at Hutchins Cemetery (carry forward HS-14-0001)	Replacement	HS-15-0001	2,850	2,850	0
<b>Total</b>			<b>2,850</b>	<b>2,850</b>	<b>0</b>



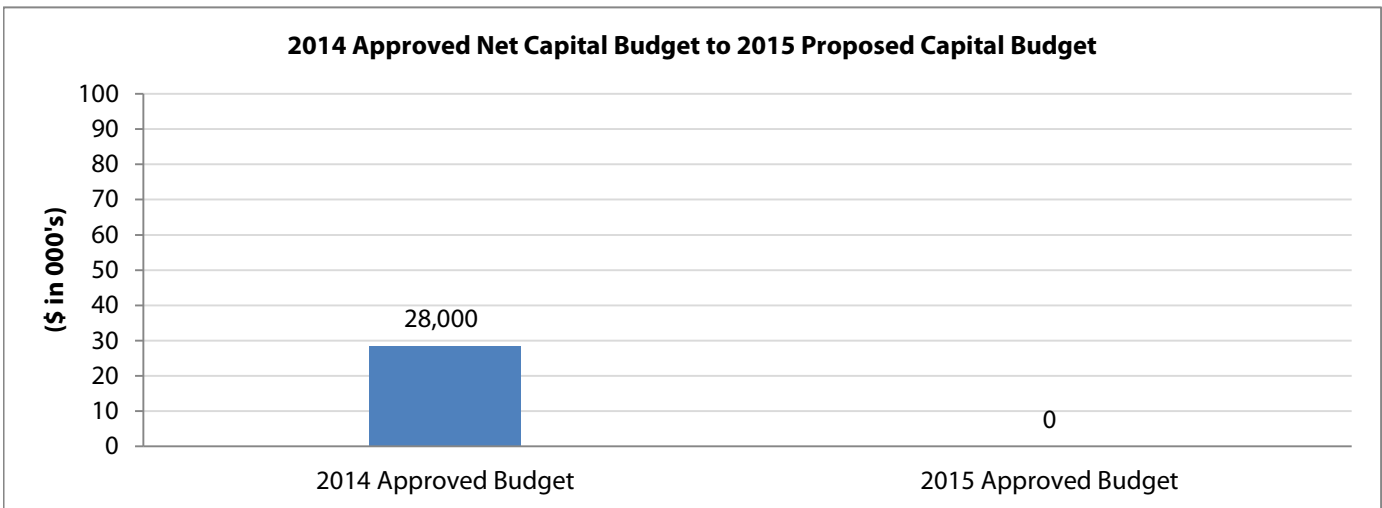
## 2015 Capital Budget

Department: Agriculture and Reforestation

Division: Drainage

### 2015 Capital Budget - Summary

Category	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Expense	0	28,493	28,493	0	0%
Revenue	0	0	28,493	28,493	100%
<b>Net</b>	<b>0</b>	<b>28,493</b>	<b>0</b>	<b>-28,493</b>	<b>-100%</b>



### 2015 Capital Budget - By Project

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
Global Positioning System Surveying Equipment (carry forward AR-14-0001)	New	AR-15-0001	28,493	28,493	0
<b>Total</b>			<b>28,493</b>	<b>28,493</b>	<b>0</b>



User-Rate Supported



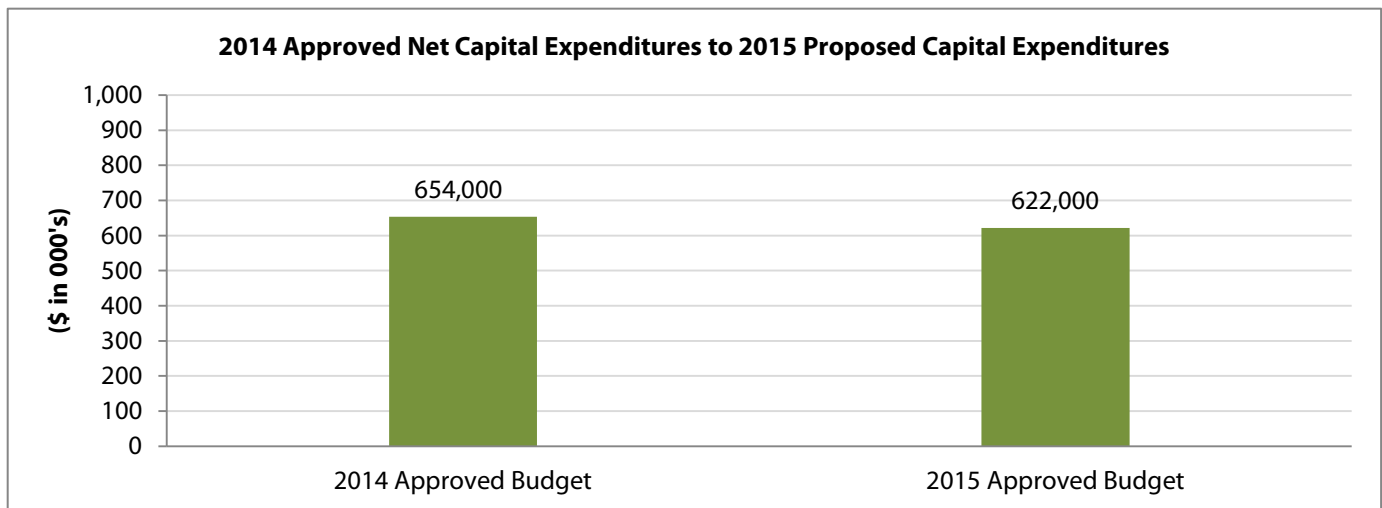
## 2015 Capital Budget

Department: Environmental Services

Division: Waterworks

### 2015 Capital Budget - Summary

Category	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Expense	722,129	653,918	621,800	-32,118	-5%
Revenue	722,129	653,918	621,800	-32,118	-5%
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>



### Asset Management Assessment

The overall condition grade for water infrastructure as identified in the Town's 2013 Asset Management Plan is **B** (Good), with a total replacement value of \$90 million.

It is important to note that the Asset Management Plan only looks at existing assets. The financial strategy (Appendix C) of the Town's 2013 Asset Management Plan outlines three levels of funding, with Level 0 being the lowest level of contribution and Level 3 being the highest. Level 1, which only contributes enough funding to offset amortization should represent the Town's minimum level of contribution.

In comparing the average annual requirement for funding Level 1 to the average annual funding available for the period of 2009 to 2012, it can be seen below that there is a funding gap of \$141,482.

Average Annual Requirement	Reserves	Gas Tax	Other	Total	Funding Gap
1,322,829	1,181,347	0	0	1,181,347	-141,482

Upgrades to existing assets and new assets have been separated below to identify the proposed expenditures related to existing assets that will contribute to the average annual requirement, and expenditures related to new assets, which will increase the average annual requirement in future years.



## 2015 Capital Budget

Department: Environmental Services

Division: Waterworks

	Upgrades to Existing Capital Assets	New Capital Assets	Total
Expenses	609,800	12,000	621,800
Revenues	609,800	12,000	621,800
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>

The 2015 capital budget for water infrastructure includes \$609,800 of expenditures related to existing infrastructure, with an annual requirement of \$1.3 million to attain funding level 1. It should be noted that the average annual requirement is a benchmark to identify the 'average' amount that should be spent yearly to maintain funding Level 1, and actuals could vary from year to year.

The proposed expenditures on new capital assets will have an increase to the average annual requirement of approximately \$480 per year (\$12,000/25 years) assuming an average estimated useful life of 25 years.

### 2015 Capital Budget - By Project

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
Fairview Avenue Reconstruction	Replacement	WW-15-0001	425,000	425,000	0
Equipment Contingency for Wards 1 and 2 Distribution and Transmission (50%)	New	WW-15-0002	6,000	6,000	0
Equipment Contingency for Wards 3 and 4 Distribution and Transmission (50%)	New	WW-15-0003	6,000	6,000	0
Harrow Colchester South Water Treatment Plant Contingency for Wards 3 and 4	Rehabilitation	WW-15-0004	160,000	160,000	0
Pickup Truck (Water Wards 1 and 2 Distribution and Transmission)	Replacement	WW-15-0005	9,000	9,000	0
Pickup Truck (Water Wards 3 and 4 Distribution and Transmission)	Replacement	WW-15-0006	9,000	9,000	0
Pickup Truck (Water Wards 1 and 2 Treatment)	Replacement	WW-15-0007	2,400	2,400	0
Pickup Truck (Water Wards 3 and 4 Treatment)	Replacement	WW-15-0008	2,400	2,400	0
Barrier Wall Culvert 100,000 (Entrance to Essex Sewge Lagoon, Water and Public Works Facility)	Rehabilitation	WW-15-0009	789	789	0
Barrier Wall Culvert 100,000 (Entrance to Essex Sewge Lagoon, Water and Public Works Facility)	Rehabilitation	WW-15-0010	211	211	0
Barrier Wall Culvert 100,000 (Entrance to Essex Sewge Lagoon, Water and Public Works Facility)	Rehabilitation	WW-15-0011	789	789	0
Barrier Wall Culvert 100,000 (Entrance to Essex Sewge Lagoon, Water and Public Works Facility)	Rehabilitation	WW-15-0012	211	211	0
<b>Total</b>			<b>621,800</b>	<b>621,800</b>	<b>0</b>



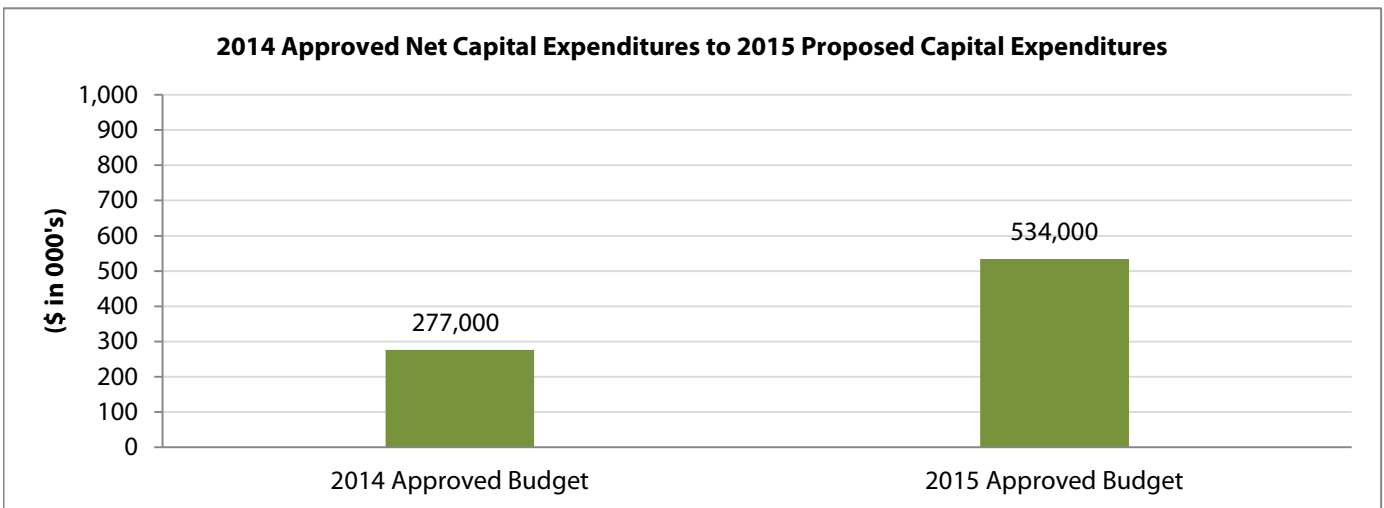
## 2015 Capital Budget

Department: Environmental Services

Division: Sanitary Sewer

### 2015 Capital Budget - Summary

Category	2014 Actual	2014 Approved Budget	2015 Approved Budget	Budget Change \$	Budget Change %
Expense	499,367	276,700	534,057	257,357	93%
Revenue	499,367	276,700	534,057	257,357	93%
<b>Net</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>



### Asset Management Assessment

The overall condition grade for sanitary sewer infrastructure as identified in the Town's 2013 Asset Management Plan is **B** (Good), with a total replacement value of \$65 million.

It is important to note that the Asset Management Plan only looks at existing assets. The financial strategy (Appendix C) of the Town's 2013 Asset Management Plan outlines three levels of funding, with Level 0 being the lowest level of contribution and Level 3 being the highest. Level 1, which only contributes enough funding to offset amortization should represent the Town's minimum level of contribution.

In comparing the average annual requirement for funding Level 1 to the average annual funding available for the period of 2009 to 2012, it can be seen below that there is a funding gap of \$440,514.

Average Annual Requirement	Reserve	Gas Tax	Other	Total	Funding Gap
949,929	509,415	0	0	509,415	-440,514

Upgrades to existing assets and new assets have been separated below to identify the proposed expenditures related to existing assets that will contribute to the average annual requirement, and expenditures related to new assets, which will increase the average annual requirement in future years.



## 2015 Capital Budget

Department: Environmental Services

Division: Sanitary Sewer

	Upgrades to Existing Capital Assets	New Capital Assets	Total
Expenses	329,200	204,857	534,057
Revenues	329,200	204,857	534,057
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>

The 2015 capital budget for sanitary sewer infrastructure includes \$329,200 of expenditures related to existing infrastructure, with an annual requirement of \$949,929 to attain funding level 1. It should be noted that the average annual requirement is a benchmark to identify the 'average' amount that should be spent yearly to maintain funding Level 1, and actuals could vary from year to year.

The proposed expenditures on new capital assets will have an increase to the average annual requirement of approximately \$8,194 per year (\$204,857/25 years) assuming an average estimated useful life of 25 years.

### 2015 Capital Budget - By Project

Project Name	Project Type	Project Number	Expense	Revenue	Net Expense
Treatment - Ward 1 Contingency	New	SS-15-0001	22,000	22,000	0
Treatment - Ward 3 Contingency	New	SS-15-0002	22,000	22,000	0
Treatment - Ward 4 Contingency	New	SS-15-0003	17,000	17,000	0
Collection and Conveyance - Ward 1 Contingency	New	SS-15-0004	17,000	17,000	0
Collection and Conveyance - Ward 3 Contingency	New	SS-15-0005	25,000	25,000	0
Collection and Conveyance - Ward 4 Contingency	New	SS-15-0006	20,500	20,500	0
North East Lagoon / Essex Pollution Control Plant Flow Optimization Study	Rehabilitation	SS-15-0007	200,000	200,000	0
Pickup Truck ( Ward 1 Collection and Conveyance)	Replacement	SS-15-0008	1,800	1,800	0
Pickup Truck ( Ward 3 Collection and Conveyance)	Replacement	SS-15-0009	1,800	1,800	0
Pickup Truck ( Ward 4 Collection and Conveyance)	Replacement	SS-15-0010	1,800	1,800	0
Pickup Truck ( Ward 1 Treatment)	Replacement	SS-15-0011	600	600	0
Pickup Truck ( Ward 3 Treatment)	Replacement	SS-15-0012	600	600	0
Pickup Truck ( Ward 4 Treatment)	Replacement	SS-15-0013	600	600	0
Barrier Wall Culvert 100,000 (Entrance to Essex Sewage Lagoon, Water and Public Works Facility)	Rehabilitation	SS-15-0014	28,000	28,000	0
North East Lagoon System Flow Optimization Study (carry forward SS-14-0007)	Rehabilitation	SS-15-0015	81,357	81,357	0
Ward 1 Flooding Study	New	SS-15-0016	94,000	94,000	0
<b>Total</b>			<b>534,057</b>	<b>534,057</b>	<b>0</b>







## 2015 Mill Rates

Dated March 27, 2015





## 2015 Proposed Budget

Comparison of Residential Mill Rates - 2014 and 2015

	Residential Mill Rates		Annual Property Taxes			
	2014	2015	2014	2015	Inc./Dec.	Inc./Dec.
Average Residential Assessment	155,000	157,000				
<b>Urban Areas - Wards 1 and 4</b>						
Municipal-Wide Mill Rate	0.007204	0.0072310	1,117	1,135	18	1.6%
Urban Area Mill Rate	0.000547	0.0005469	85	86	1	1.2%
Garbage Collection and Disposal Mill Rate	0.000766	0.0007648	119	120	1	0.8%
<b>Total Municipal Mill Rate</b>	0.008517	0.0085427	1,321	1,341	20	1.5%
County Mill Rate	0.004472	0.0045373	693	712	19	2.7%
Education Mill Rate	0.002030	0.0019500	315	306	-9	-2.9%
<b>Total - Wards 1 and 4</b>	0.015019	0.0150299	2,329	2,359	30	1.3%
<b>Rural Areas - Wards 2 and 3</b>						
Municipal-Wide Mill Rate	0.007204	0.0072310	1,117	1,135	18	1.6%
Rural Area Mill Rate	0.000102	0.0001010	16	16	0	0.0%
Garbage Collection and Disposal Mill Rate	0.000766	0.0007648	119	120	1	0.8%
<b>Total Municipal Mill Rate</b>	0.008072	0.0080968	1,252	1,271	19	1.5%
County Mill Rate	0.004472	0.0045373	693	712	19	2.7%
Education Mill Rate	0.002030	0.0019500	315	306	-9	-2.9%
<b>Total - Wards 2 and 3</b>	0.014574	0.0145841	2,260	2,289	29	1.3%



## 2015 Proposed Budget

2015 Mill Rates

Property Class	Base Municipal Mill Rate	Urban or Rural Mill Rate	Garbage Collection and Disposal Mill Rate	Essex Business Improvement Area Mill Rate	Total Municipal Mill Rate	County Mill Rate	Education Mill Rate	Total
<b>Ward 1</b>								
Residential	0.007231	0.000547	0.000765		0.008543	0.004537	0.001950	0.015030
Multi-Residential	0.014139	0.001069	0.001495		0.016704	0.008872	0.001950	0.027526
Farmland	0.001808	0.000137			0.001945	0.001134	0.000488	0.003567
Farmland Awaiting Development	0.001808	0.000137			0.001945	0.001134	0.000488	0.003567
Commercial - Occupied	0.007824	0.000592	0.000828	0.001551	0.010795	0.004910	0.013623	0.029327
Commercial - New Construction	0.007824	0.000592	0.000828	0.001551	0.010795	0.004910	0.011900	0.027604
Shopping Centre	0.007824	0.000592	0.000828	0.001551	0.010795	0.004910	0.013623	0.029327
Industrial - Occupied	0.014046	0.001062		0.001551	0.016659	0.008814	0.015300	0.040773
Industrial - New Construction	0.014046	0.001062		0.001551	0.016659	0.008814	0.011900	0.037373
Large Industrial - Occupied	0.019423	0.001469			0.020892	0.012188	0.015300	0.048380
Large Industrial - New Construction	0.019423	0.001469			0.020892	0.012188	0.011900	0.044980
Pipeline	0.009422	0.000713			0.010135	0.005912	0.015300	0.031347
Managed Forest	0.001808	0.000137			0.001945	0.001134	0.004875	0.007954
Commercial - Vacant Unit	0.005477	0.000414		0.001086	0.006977	0.003437	0.009536	0.019950
Commercial - New Construction Vacant Unit	0.005477	0.000414		0.001086	0.006977	0.003437	0.008330	0.018744
Commercial - Vacant Land	0.004064	0.000307		0.000815	0.005186	0.002550	0.069346	0.077082
Industrial - Vacant Unit	0.009130	0.000690		0.001086	0.010906	0.005729	0.009945	0.026580
Industrial - New Construction Vacant Unit	0.009130	0.000690		0.001086	0.010906	0.005729	0.008330	0.024965
Industrial - Vacant Land	0.009130	0.000690		0.001086	0.010906	0.005729	0.009945	0.026580
Large Industrial - Vacant Land	0.012625	0.000955			0.013580	0.007922	0.009945	0.031447



## 2015 Proposed Budget

2015 Mill Rates

Property Class	Base Municipal Mill Rate	Urban or Rural Mill Rate	Garbage Collection and Disposal Mill Rate	Essex Business Improvement Area Mill Rate	Total Municipal Mill Rate	County Mill Rate	Education Mill Rate	Total
<b>Ward 2 and 3</b>								
Residential	0.007231	0.000101	0.000765		0.008097	0.004537	0.001950	0.014584
Multi-Residential	0.014139	0.000198	0.001495		0.015833	0.008872	0.001950	0.026655
Farmland	0.001808	0.000025			0.001833	0.001134	0.000488	0.003455
Farmland Awaiting Development	0.001808	0.000025			0.001833	0.001134	0.000488	0.003455
Commercial - Occupied	0.007824	0.000109	0.000828		0.008761	0.004910	0.013623	0.027293
Commercial - New Construction	0.007824	0.000109	0.000828		0.008761	0.004910	0.011900	0.025570
Shopping Centre	0.007824	0.000109	0.000828		0.008761	0.004910	0.013623	0.027293
Industrial - Occupied	0.014046	0.000196			0.014242	0.008814	0.015300	0.038356
Industrial - New Construction	0.014046	0.000196			0.014242	0.008814	0.011900	0.034956
Large Industrial - Occupied	0.019423	0.000271			0.019694	0.012188	0.015300	0.047182
Large Industrial - New Construction	0.019423	0.000271			0.019694	0.012188	0.011900	0.043782
Pipeline	0.009422	0.000132			0.009554	0.005912	0.015300	0.030766
Managed Forest	0.001808	0.000025			0.001833	0.001134	0.004875	0.007842
Commercial - Vacant Unit	0.005477	0.000077			0.005554	0.003437	0.009536	0.018527
Commercial - New Construction Vacant Unit	0.005477	0.000077			0.005554	0.003437	0.008330	0.017321
Commercial - Vacant Land	0.004064	0.000057			0.004121	0.002550	0.069346	0.076017
Industrial - Vacant Unit	0.009130	0.000128			0.009258	0.005729	0.009945	0.024932
Industrial - New Construction Vacant Unit	0.009130	0.000128			0.009258	0.005729	0.008330	0.023317
Industrial - Vacant Land	0.009130	0.000128			0.009258	0.005729	0.009945	0.024932
Large Industrial - Vacant Land	0.012625	0.000176			0.012801	0.007922	0.009945	0.030668



## 2015 Proposed Budget

2015 Mill Rates

Property Class	Base Municipal Mill Rate	Urban or Rural Mill Rate	Garbage Collection and Disposal Mill Rate	Essex Business Improvement Area Mill Rate	Total Municipal Mill Rate	County Mill Rate	Education Mill Rate	Total
<b>Ward 4</b>								
Residential	0.007231	0.000547	0.000765		0.008543	0.004537	0.001950	0.015030
Multi-Residential	0.014139	0.001069	0.001495		0.016704	0.008872	0.001950	0.027526
Farmland	0.001808	0.000137			0.001945	0.001134	0.000488	0.003567
Farmland Awaiting Development	0.001808	0.000137			0.001945	0.001134	0.000488	0.003567
Commercial - Occupied	0.007824	0.000592			0.008416	0.004910	0.013623	0.026949
Commercial - New Construction	0.007824	0.000592			0.008416	0.004910	0.011900	0.025226
Shopping Centre	0.007824	0.000592			0.008416	0.004910	0.013623	0.026949
Industrial - Occupied	0.014046	0.001062			0.015108	0.008814	0.015300	0.039222
Industrial - New Construction	0.014046	0.001062			0.015108	0.008814	0.011900	0.035822
Large Industrial - Occupied	0.019423	0.001469			0.020892	0.012188	0.015300	0.048380
Large Industrial - New Construction	0.019423	0.001469			0.020892	0.012188	0.011900	0.044980
Pipeline	0.009422	0.000713			0.010135	0.005912	0.015300	0.031347
Managed Forest	0.001808	0.000137			0.001945	0.001134	0.004875	0.007954
Commercial - Vacant Unit	0.005477	0.000414			0.005891	0.003437	0.009536	0.018864
Commercial - New Construction Vacant Unit	0.005477	0.000414			0.005891	0.003437	0.008330	0.017658
Commercial - Vacant Land	0.004064	0.000307			0.004371	0.002550	0.069346	0.076267
Industrial - Vacant Unit	0.009130	0.000690			0.009820	0.005729	0.009945	0.025494
Industrial - New Construction Vacant Unit	0.009130	0.000690			0.009820	0.005729	0.008330	0.023879
Industrial - Vacant Land	0.009130	0.000690			0.009820	0.005729	0.009945	0.025494
Large Industrial - Vacant Land	0.012625	0.000955			0.013580	0.007922	0.009945	0.031447