



2016 Operating Budget

Prepared by: Finance and Business Services



2016 Operating Budget

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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.

	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Municipal-Wide Revenues				
Property Taxes	11,995,181	12,178,127	182,946	2%
Payments In Lieu of Taxes	39,826	57,415	17,589	44%
Supplementary Property Taxes	143,544	153,544	10,000	7%
Urban Area Levy	415,965	545,617	129,652	31%
Transfer to Reserve for Future Capital	(342,955)	(393,306)	(50,351)	15%
Rural Area Levy	94,799	134,480	39,681	42%
Subtotal	12,346,360	12,675,877	329,517	3%
Ontario Municipal Partnership Fund	3,855,900	4,136,400	280,500	7%
Ontario Community Infrastructure Fund	219,754	219,754	0	100%
Transfer to Reserve for Capital	(219,754)	(219,754)	0	100%
Transfer from Contingency and Landfill Reserve	1,430,235	3,526,208	2,095,973	147%
Prior Years' Surplus	0	0	0	0%
Subtotal	5,286,135	7,662,608	2,376,473	45%
Total	17,632,495	20,338,485	2,705,990	13%

Property Tax revenue before capping adjustments and transfers to reserves, reflects an increase of \$442,000 over 2015. This amount consists of an increase of 1.5% or \$184,000 to municipal taxes, \$215,000 as a result of phased-in increases in current value assessment, with the remainder of the increase being due to new assessment, or growth of 0.77% providing \$43,000 in new tax revenue.

Tax capping adjustments of \$320,000 are \$44,000 higher than 2015, and have been netted against Property Tax revenue. The increase in tax revenue due to phased-in increases from current value assessment of \$215,000 is transferred to reserve to help close the funding gap on property-tax supported assets.

The amount raised through the Urban Area Levy will increase \$130,000 in 2016. Storm sewer costs, which are partially recovered through this levy, are increasing \$80,000 over 2015 as a result of the engineering work underway with Stantec Consulting. Also included in this levy for 2016 is an amount of \$393,000, the amount that was deemed necessary in the Asset Management Plan to close the funding gap. The amount raised through the Rural Area Levy will also increase by \$40,000 in 2016 due to an increase in costs of the Drainage Department, which are partially recovered through this levy.

While funding from the Ontario Municipal Partnership fund has decreased significantly in recent years, from a high of \$5.2 million in 2011 to a low of \$3.9 million in 2015, the amount allocated to the Town in 2016 will increase by \$281,000 to \$4.1 million.

The one-time transfer from reserves in 2015 to balance the 2015 budget will not be repeated in 2016, however, the transfer fee from the Landfill Reserve which was budgeted in 2014 was not in fact transferred and is available for 2016. Additionally, the annual contribution from the landfill reserve has been increased from 50% of prior year revenues to 80% to match the recommendations made through the Town's asset management plan. Furthermore, a one time transfer of \$1.5 million from the landfill reserve has also been included, which will flow through directly to capital.



2016 Operating Budget

Division Level Summary

Department	Expense	Revenue	Net Expense	Net Expense as % of Total
Council	501,592	243,981	257,611	2%
Office of the Chief Administrative Officer	715,805	71,026	644,779	4%
Corporate Services	3,642,176	1,845,808	1,796,368	10%
Police	3,694,062	252,500	3,441,562	20%
Fire	1,780,803	36,197	1,744,606	10%
Conservation Authority and Animal Control	229,703	50,575	179,128	1%
Building	821,818	640,278	181,540	1%
Public Works	5,341,037	953,842	4,387,195	25%
Health Services	255,452	192,027	63,425	0%
Community Services	6,368,275	2,471,766	3,896,509	22%
Planning and Development	1,066,572	456,302	610,270	4%
Agriculture and Reforestation	287,565	164,645	122,920	1%
Garbage Collection and Disposal	2,726,877	2,726,877	0	0%
Environmental Services	10,149,832	10,149,832	0	0%
Total	37,581,569	20,255,656	17,325,913	100%

	Expense	Revenue	Net Revenue	Net Revenue as % of Total
Municipal-Wide Revenues				
Property Taxes	0	12,178,127	12,178,127	60%
Payments In Lieu of Taxes	0	57,415	57,415	0%
Supplementary Property Taxes	0	153,544	153,544	1%
Urban Area Levy	0	545,617	545,617	3%
Transfer to Reserve for Future Capital	0	(393,306)	(393,306)	-2%
Rural Area Levy	0	134,480	134,480	1%
Subtotal	0	12,675,877	12,675,877	62%
Ontario Municipal Partnership Fund	0	4,136,400	4,136,400	20%
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	3,526,208	3,526,208	17%
Prior Years' Surplus	0	0	0	0%
Subtotal	0	7,662,608	7,662,608	38%
Total Municipal-Wide Revenues and Expenses	0	20,338,485	20,338,485	117%

Operating Surplus	37,581,569	40,594,141	3,012,572	8%
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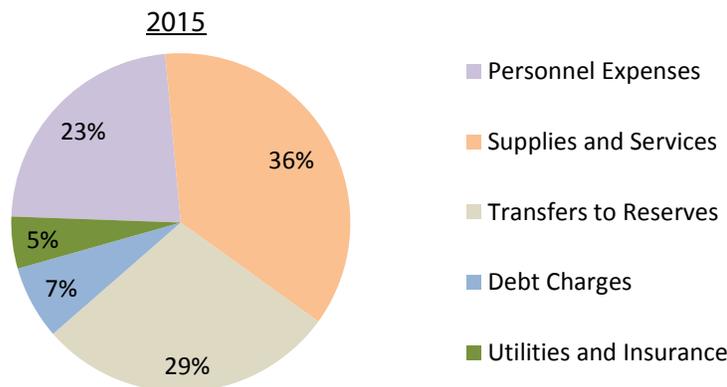


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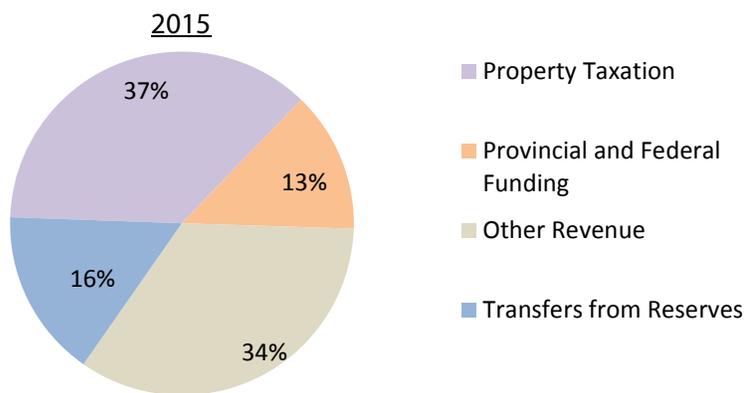
Expense and Revenue Summary

Category	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures				
Personnel Expenses	8,365,732	8,958,519	592,787	7%
Supplies and Services	13,265,587	14,110,915	845,328	6%
Transfers to Reserves	10,420,004	10,117,597	(302,407)	-3%
Debt Charges	2,557,089	2,577,770	20,680	1%
Utilities and Insurance	1,810,067	1,816,768	6,701	0%
Total Expenditures	36,418,479	37,581,569	1,163,090	3%
Revenues				
Property Taxation	14,139,404	14,584,275	444,871	3%
Provincial and Federal Funding	5,109,815	5,355,315	245,500	5%
Other Revenue	13,181,766	12,880,971	(300,795)	-2%
Transfers from Reserves	6,117,636	7,773,580	1,655,944	27%
Total Revenue	38,548,621	40,594,141	2,045,520	5%
Operating Surplus	2,130,142	3,012,572	882,430	41%

Allocation of Operating Expenditures



Source of Operating Revenues





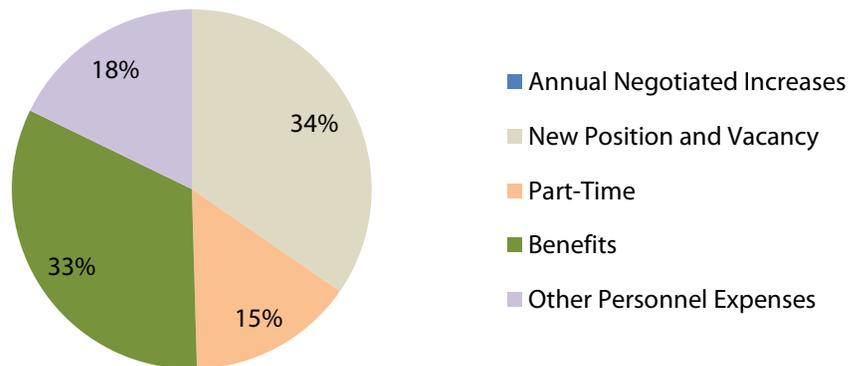
2016 Operating Budget

Personnel Expenses

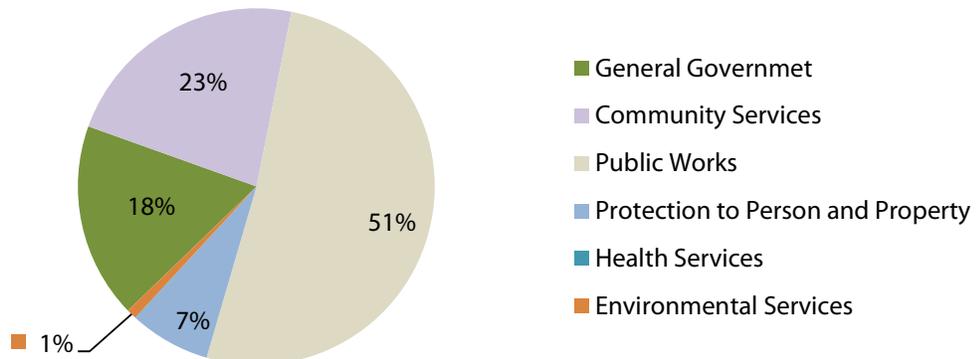
Department	Annual Negotiated Increases	New Position and Vacancy	Part-Time	Benefits	Other Personnel Expenses	Total Variance
Council	0	0	0	0	0	0
Office of the Chief Administrative Officer	0	0	0	3,764	(15,034)	(11,270)
Corporate Services	0	0	9,748	94,072	12,386	116,206
Police	0	0	0	(159)	(4,690)	(4,849)
Fire	0	0	0	5,826	29,739	35,565
Building	0	0	0	2,114	10,568	12,682
Public Works	0	89,768	0	19,255	7,588	116,611
Health Services	0	0	0	155	64	219
Community Services	0		67,112	24,915	42,355	134,382
Planning and Development	0	115,366	21,373	38,226	12,898	187,863
Environmental Services	0	0	(9,689)	5,491	9,576	5,378
Total	0	205,134	88,544	193,659	105,450	592,787

Other Personnel Expenses includes overtime, grid changes, per-diem, conventions and conference, clothing and uniform, mileage, and meals.

Allocation by Adjustment Category



Allocation by Division



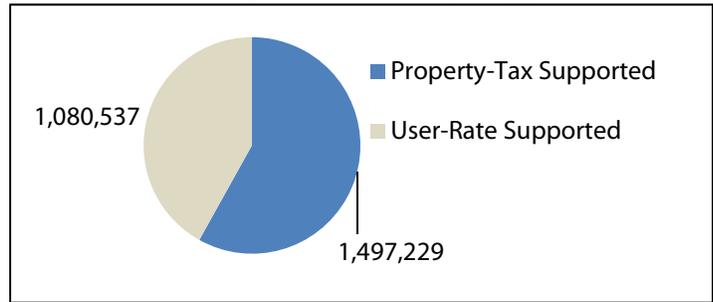


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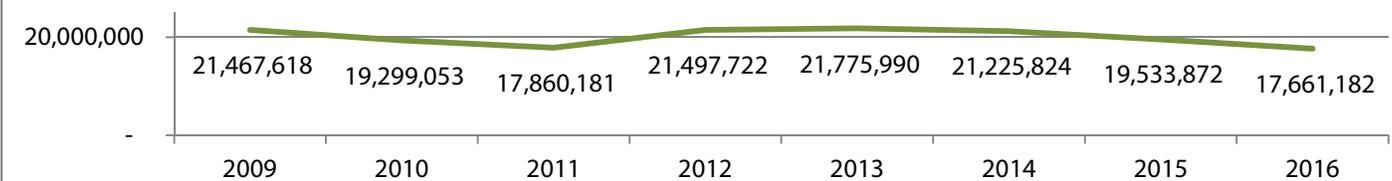
Long-Term Debt

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 Financial Information Return (FIR) for 2014 illustrates that the Town has \$4.6 million available to service debt, which is \$0.6 million higher than the previous year. Based on an interest rate of 7%, the Town would be permitted to enter into new borrowing of \$18.7 million for a five-year term.

Long-Term Debt by Support



Long-Term Debt by Year



Property Tax Supported	Balance, January 1, 2016	2016 Principal Repayment	2016 Interest Repayment	Total 2016 Cost	Balance, December 31, 2016
Supported by Levy					
Protection to Persons and Property	3,351,995	215,235	113,289	328,524	3,136,760
General Government	65,358	6,803	2,044	8,847	58,555
Public Works	20,161	2,099	630	2,729	18,062
Community Services	10,081,041	629,812	428,430	1,058,241	9,451,230
Drainage	1,322	138	41	179	1,185
Subtotal	13,519,877	854,086	544,434	1,398,520	12,665,791
Amounts Added to Taxes					
Drainage	194,083	56,270	6,372	62,642	137,813
Shoreline Assistance	4,533	1,413	308	1,721	3,120
Shoreline Protection	32,058	5,944	1,215	7,159	26,114
Tile Drainage	61,941	18,185	3,716	21,902	43,756
Water	19,423	4,609	676	5,285	14,813
Subtotal	312,038	86,421	12,288	98,709	225,617
Total	13,831,915	940,507	556,722	1,497,229	12,891,408
User Rate Supported	Balance, January 1, 2016	2016 Principal Repayment	2016 Interest Repayment	Total 2016 Cost	Balance, December 31, 2016
Water	25,629	2,668	801	3,469	22,961
Sanitary Sewer	5,676,328	929,515	147,553	1,077,068	4,746,813
Total	5,701,957	932,183	148,354	1,080,537	4,769,774
Total - All	19,533,872	1,872,690	705,076	2,577,767	17,661,182



2016 Operating Budget

Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Council	280,217	245,081	257,611	12,530	5%
Office of the Chief Administrative Officer	198,420	195,909	207,033	11,125	6%
Communications	104,945	107,140	121,035	13,895	13%
Human Resources	108,485	150,764	129,856	(20,909)	-14%
Economic Development	71,104	79,910	99,307	19,397	24%
Training and Development	50,551	86,863	86,863	0	0%
Green Fund	661	685	685	0	0%
Director of Corporate Services	336,819	530,515	702,813	172,299	32%
Finance and Business Services	736,013	431,232	485,836	54,604	13%
Legislative Services	240,337	239,538	261,633	22,096	9%
Information Technology	242,213	283,155	346,085	62,931	22%
Police	4,048,314	4,054,846	3,413,571	(641,275)	-16%
Police Services Board	18,048	31,750	27,991	(3,759)	-12%
Fire - Administration	287,750	383,955	517,513	133,558	35%
Public Education	7,933	8,400	7,645	(755)	-9%
Prevention and Inspection	143,083	131,859	136,394	4,535	3%
Fire - Station 1	433,275	279,914	514,969	235,055	84%
Fire - Station 2	191,171	262,125	275,514	13,389	5%
Fire - Station 3	372,072	278,093	271,708	(6,384)	-2%
Emergency Operations	15,903	21,562	20,862	(700)	-3%
Conservation Authority	137,719	137,871	147,000	9,129	7%
Animal Control	58,334	27,788	32,128	4,339	16%
Building	(6,926)	35,643	47,408	11,765	0%
Property Standards	(1,950)	0	0	0	0%
By-Law Enforcement	131,842	132,112	134,132	2,020	2%
Development Charges	49,440	0	0	0	0%
Public Works - Administration	796,405	713,876	791,769	77,892	11%
Infrastructure and Development	(3,263)	(0)	(0)	0	0%
Equipment	3,548	0	(0)	(0)	0%
Paved Roads	394,337	380,625	402,376	21,751	6%
Shoulder Maintenance	65,972	95,438	159,782	64,344	67%
Roadside Maintenance	334,820	300,522	390,205	89,683	30%
Road Traffic Operations	195,447	218,793	232,641	13,848	6%
Stormwater Management	368,111	552,537	752,821	200,284	36%
Unpaved Roads	311,763	254,688	318,015	63,326	25%
Winter Control	1,198,216	680,129	1,106,830	426,702	63%
Streetlighting	215,667	211,041	232,756	21,715	10%
Nurse Practitioner	12,340	13,860	13,860	(0)	0%
Public Health	2,107	4,000	4,000	0	0%
Cemeteries	32,490	41,412	45,565	4,152	10%
Community Services - Administration	219,918	243,320	256,723	13,403	6%
Events and Tourism	35,285	2,000	17,000	15,000	750%
Parks	1,058,111	1,175,891	1,302,425	126,533	11%



2016 Operating Budget

Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Essex FunFest	0	0	0	0	0%
Miscellaneous Recreation Programs	158,082	177,298	155,233	(22,065)	-12%
Arenas	1,430,436	1,137,519	1,470,095	332,577	29%
Essex Recreation Complex	322,936	313,728	361,272	47,544	15%
Concessions	(2,152)	0	0	0	0%
Harbour	138,731	161,698	210,524	48,825	30%
Libraries	10,916	7,935	7,289	(645)	-8%
Arts, Culture and Tourism	16,127	17,203	19,719	2,516	15%
Downtown Beautification	44,959	41,397	51,239	9,842	24%
Accessibility	337	3,678	3,703	25	1%
Heritage Committee	12,035	19,361	41,289	21,928	113%
Garbage Collection and Disposal	0	0	0	0	0%
Sanitary Sewer	0	0	(0)	(1)	0%
Water	(0)	0	(0)	(1)	0%
Planning and Zoning	377,888	340,682	455,951	115,269	34%
Committee of Adjustment	(18,567)	(18,204)	(35,417)	(17,213)	95%
Parkland Contributions	0	0	0	0	0%
Business Improvement Area	0	0	0	(0)	0%
Community Improvement Plan - Essex	75,000	75,000	75,000	0	0%
Community Improvement Plan - Harrow	181,282	112,902	114,738	1,836	2%
Drainage	79,084	87,314	122,920	35,607	41%
Tile Drainage	0	0	0	0	0%
Shoreline Protection	0	0	0	0	0%
Shoreline Assistance	(0)	0	0	0	0%
Total	16,324,141	15,502,353	17,325,913	1,823,560	12%
Municipal-Wide Revenues and Expenses	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Property Taxes	12,022,685	11,995,181	12,178,127	182,946	2%
Payments In Lieu of Taxes	41,481	39,826	57,415	17,589	44%
Supplementary Property Taxes	69,389	143,544	153,544	10,000	7%
Urban Area Levy	410,258	415,965	545,617	129,652	31%
Transfer to Reserve for Future Capital	0	(342,955)	(393,306)	(50,351)	15%
Rural Area Levy	93,957	94,799	134,480	39,681	42%
Subtotal	12,637,770	12,346,360	12,675,877	329,517	126%
Ontario Municipal Partnership Fund	4,014,052	3,855,900	4,136,400	280,500	7%
Ontario Community Infrastructure Fund	0	219,754	219,754	0	-100%
Transfer to Reserve for Capital	0	(219,754)	(219,754)	0	0%
Transfer from Contingency and Landfill Reserve	0	1,430,235	3,526,208	2,095,973	100%
Prior Years' Surplus	917,000	0	0	0	0%
Subtotal	4,931,052	5,286,135	7,662,608	2,376,473	45%
Total Municipal-Wide Revenues and Expenses	17,568,822	17,632,495	20,338,485	2,705,990	15%
Operating Surplus	1,244,681	2,130,142	3,012,572	882,430	41%



Property Tax Supported



2016 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

2015 Budget

2016 Budget

Not Applicable

Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Council	280,217	245,081	257,611	12,530	5%
Total	280,217	245,081	257,611	12,530	5%

Explanation of Variance

Council's net operating budget for 2016 reflects an increase in net expenditures of 5% which is attributable to a reduction in transfers from reserves, partially offset by a reduction in transfers to reserves. For purposes of the 2014 budget, Council reallocated monies in reserve for harbour dock repairs to cover capital road works, with the intent of repaying the reserve through the 2015 budget. As this repayment will take place in 2015, this repayment is not required for 2016. In 2015, one-time transfers from reserves were used to balance the budget and these reserve funds are not available in 2016.



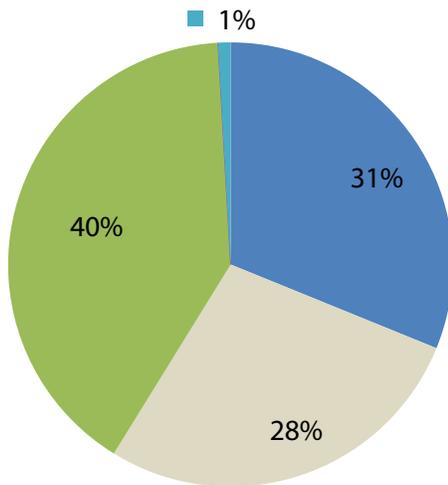
2016 Operating Budget

Department: General Government

Division: Council

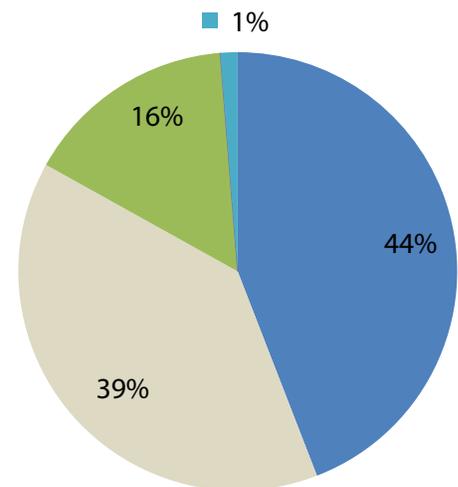
Budget Expense Allocation as a Percentage of Total Division Budget

2015 Budget



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

2016 Budget



Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures					
Personnel Expenses	172,853	221,299	221,299	0	0%
Supplies and Services	254,838	196,505	195,376	(1,129)	-1%
Transfers to Reserves	87,544	286,500	78,500	(208,000)	-73%
Debt Charges	0	0	0	0	0%
Utilities and Insurance	7,992	6,429	6,417	(12)	0%
Total Expenditures	523,227	710,733	501,592	(209,141)	-29%
Revenues					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	92,038	99,936	85,821	(14,115)	-14%
Transfers from Reserves	150,972	365,716	158,160	(207,556)	-57%
Total Revenues	243,010	465,652	243,981	(221,671)	-48%
Net	280,217	245,081	257,611	12,530	5%



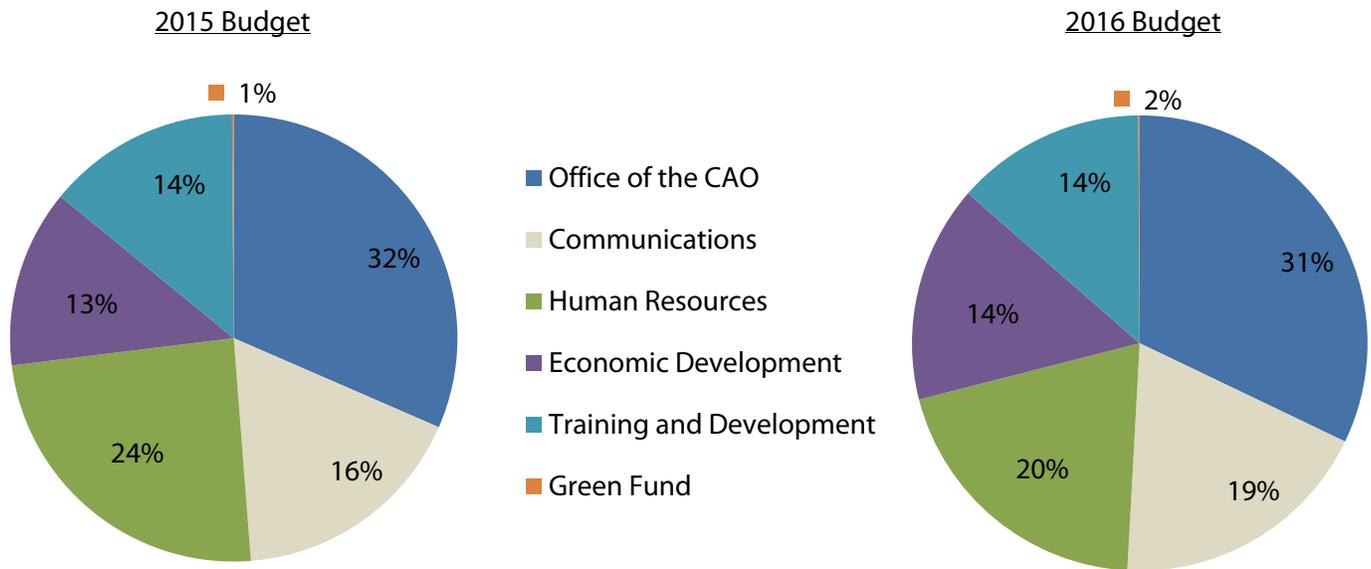
2016 Operating Budget

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 2016 budget.

Cost Centre Budget Allocation as a Percentage of Total Division Budget



Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Office of the CAO	198,420	195,908	207,033	11,126	6%
Communications	104,945	107,140	121,035	13,895	13%
Human Resources	108,485	150,764	129,856	(20,909)	-14%
Economic Development	71,104	79,910	99,307	19,397	24%
Training and Development	50,551	86,863	86,863	0	0%
Green Fund	661	685	685	0	0%
Total	534,167	621,270	644,779	23,509	4%

Explanation of Variance

The net operating budget for the Office of the CAO reflects an increase of \$24,000 or 4% over 2015. Personnel expenses reflect a decrease of \$11,000, consisting of an increase of \$19,000 to reflect the advancement of staff in the new salary grid that was implemented in 2014, offset by a reduction of \$21,000 in the delayed hiring of the Manager, Human Resources. Also included in the 2016 operating budget is \$11,000 for website upgrades, and \$15,000 for the promotion of industrial land if industrial lands are acquired by the Town.



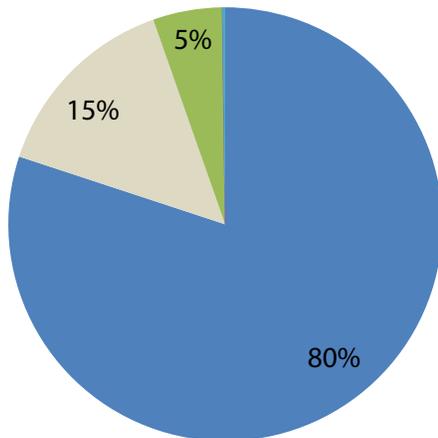
2016 Operating Budget

Department: General Government

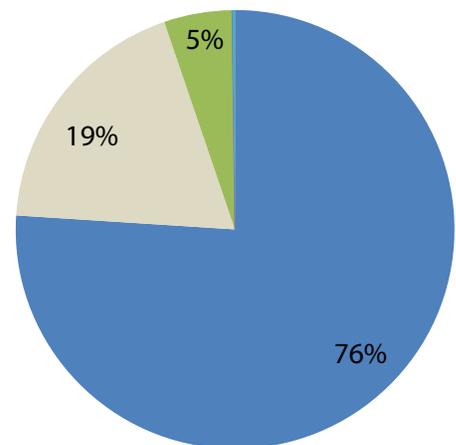
Division: Office of the Chief Administrative Officer

Budget Expense Allocation as a Percentage of Total Division Budget

2015 Budget



2016 Budget



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

Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures					
Personnel Expenses	471,490	555,430	544,163	(11,267)	-2%
Supplies and Services	82,825	100,914	134,155	33,241	25%
Transfers to Reserves	87,913	36,000	36,000	0	0%
Debt Charges	0	0	0	0	0%
Utilities and Insurance	1,205	1,488	1,487	(1)	0%
Total Expenditures	643,433	693,832	715,805	21,973	3%
Revenues					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	49,480	45,650	45,615	(35)	0%
Transfers from Reserves	59,786	26,912	25,411	(1,501)	-6%
Total Revenues	109,266	72,562	71,026	(1,536)	-2%
Net	534,167	621,270	644,779	23,509	5%



2016 Operating Budget

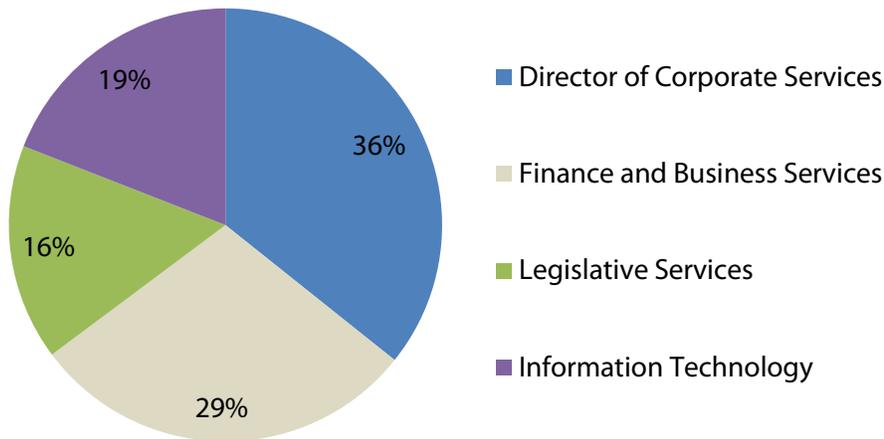
Department: General Government

Division: Corporate Services

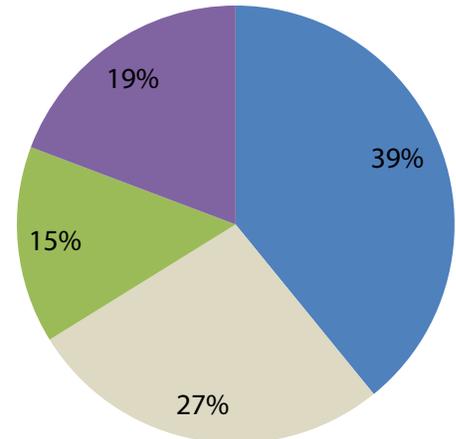
Corporate Services includes the Director of Corporate Services, finance and business services, legislative services, and information technology cost centres.

Cost Centre Budget Allocation as a Percentage of Total Division Budget

2015 Budget



2016 Budget



Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Director of Corporate Services	336,819	530,516	702,813	172,298	32%
Finance and Business Services	736,013	431,232	485,836	54,604	13%
Legislative Services	240,337	239,538	261,633	22,096	9%
Information Technology	242,213	283,155	346,085	62,931	22%
Total	1,555,383	1,484,440	1,796,368	311,928	21%

Explanation of Variance

The 2016 operating budget for Corporate Services reflects an increase of 21% or \$312,000 over 2015. Significant factors contributing to this increase include higher premiums for health, dental, life insurance and long-term disability benefits of \$54,000 for the entire organization, a contingency for wage and salary adjustments of \$80,000, \$24,000 to hire a consultant for updates to the Asset Management Plan to include all asset categories, an increase of \$45,000 in tax write-offs in line with prior years' actuals, an increase in bank service charges of \$15,000 reflecting an increase in credit card usage for property taxes, and a decrease in revenue from Penalty and Interest on outstanding taxes of \$40,000. At the departmental level the increase in costs for Information Technology reflects annual software maintenance costs formerly included under Finance and Business Services.



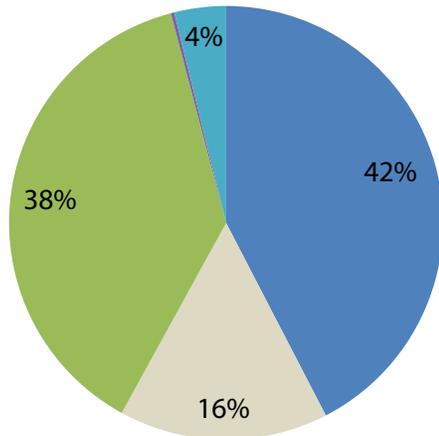
2016 Operating Budget

Department: General Government

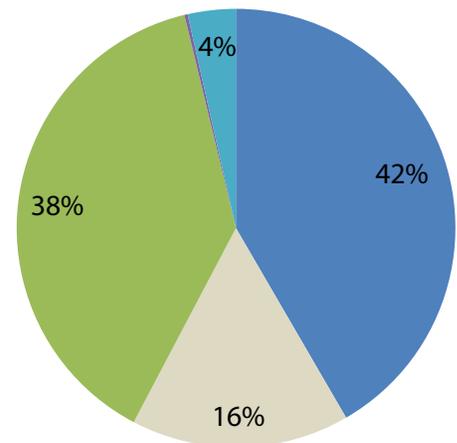
Division: Corporate Services

Budget Expense Allocation as a Percentage of Total Division Budget

2015 Budget



2016 Budget



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

Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures					
Personnel Expenses	1,302,778	1,399,976	1,516,179	116,203	8%
Supplies and Services	440,210	514,737	585,691	70,954	14%
Transfers to Reserves	1,317,175	1,251,861	1,402,212	150,351	12%
Debt Charges	4,423	8,847	8,847	0	0%
Utilities and Insurance	163,639	126,710	129,247	2,537	2%
Total Expenditures	3,228,225	3,302,131	3,642,176	340,045	10%
Revenues					
Property Taxation	0	342,955	178,396	(164,559)	-48%
Provincial and Federal Funding	933,397	908,042	908,042	0	0%
Other Revenue	655,370	554,694	740,869	186,175	34%
Transfers from Reserves	84,075	12,000	18,501	6,501	54%
Total Revenues	1,672,842	1,817,691	1,845,808	28,117	2%
Net	1,555,383	1,484,440	1,796,368	311,928	21%



2016 Operating Budget

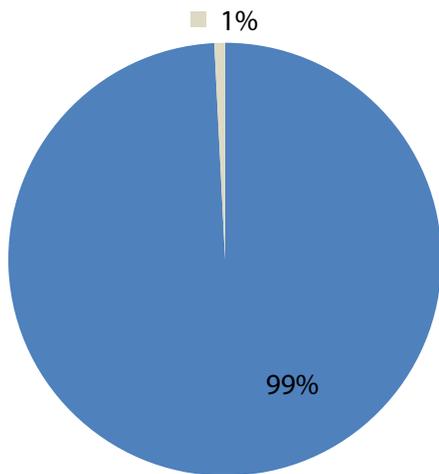
Department: Protection to Persons and Property

Division: Police

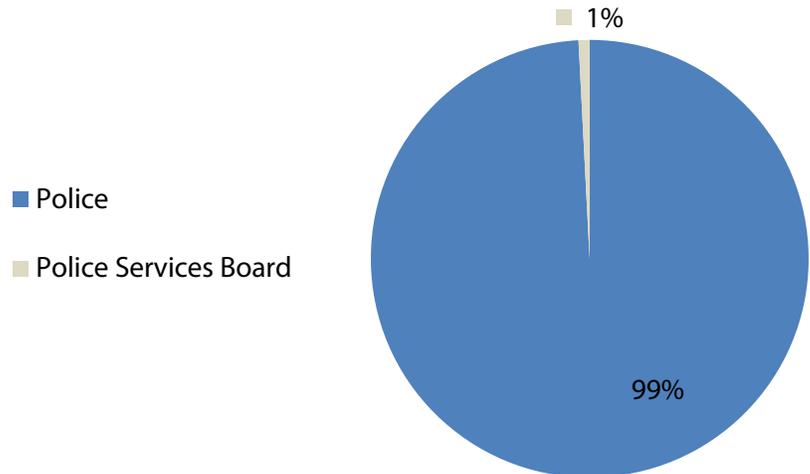
Police services includes policing services provided under contract by the Ontario Provincial Police and the police services board. The Ontario Provincial Police provide services on a contract basis, therefore the full-time equivalent is not calculated here. The Police Services Board is comprised of two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

2015 Budget



2016 Budget



Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Police	4,048,314	4,054,846	3,413,571	(641,275)	-16%
Police Services Board	18,048	31,750	27,991	(3,759)	-12%
Total	4,066,361	4,086,596	3,441,562	(645,034)	-16%

Explanation of Variance

Net operating expenses for Police will decrease by 16% or \$645,000 compared to 2015. The majority of this decrease is attributable to the further phase-in of the reduced contract costs under the new billing model for municipal policing provided by the Ontario Provincial Police that was first introduced in 2015. The savings realized in 2016, including the reinstatement of the Contract Sergeant for 2016 are \$538,000. Transfers from reserves of \$128,000 are also contributing to the decrease and represent savings from the decision to discontinue the Contract Sergeant in 2015. These savings are partially offset by a decrease in grant funding received from the Ministry of Community Safety and Correctional Services of \$35,000 under the Safer Communities – 1,000 Officers Partnership Program.

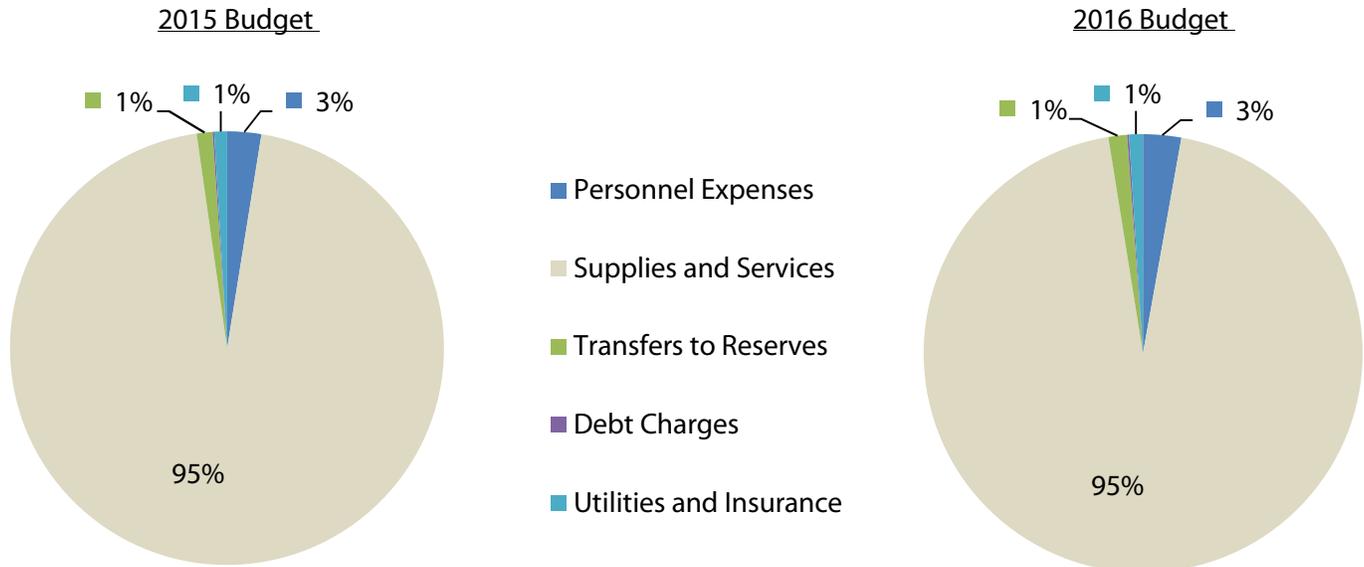


2016 Operating Budget

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	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures					
Personnel Expenses	88,152	108,232	103,383	(4,849)	-4%
Supplies and Services	4,456,699	4,041,164	3,497,354	(543,810)	-13%
Transfers to Reserves	52,817	50,000	50,000	0	0%
Debt Charges	2,702	5,404	5,404	0	0%
Utilities and Insurance	35,360	39,827	37,921	(1,906)	-5%
Total Expenditures	4,635,730	4,244,627	3,694,062	(550,565)	-13%
Revenues					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	240,958	139,700	104,700	(35,000)	-25%
Other Revenue	136,683	18,331	19,800	1,469	8%
Transfers from Reserves	191,728	0	128,000	128,000	0%
Total Revenues	569,369	158,031	252,500	94,469	60%
Net	4,066,361	4,086,596	3,441,562	(645,034)	-16%



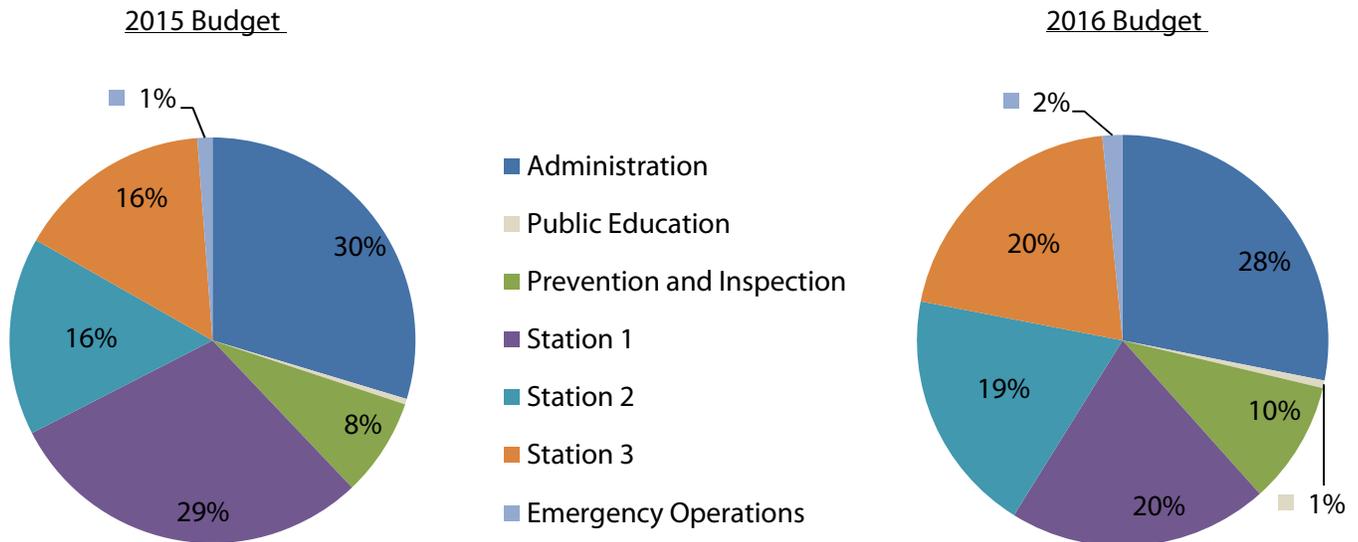
2016 Operating Budget

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 2016 budget.

Cost Centre Budget Allocation as a Percentage of Total Division Budget



Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Administration	287,750	383,955	517,513	133,558	35%
Public Education	7,933	8,400	7,645	(755)	-9%
Prevention and Inspection	143,083	131,859	136,394	4,535	3%
Station 1	433,275	279,914	514,969	235,055	84%
Station 2	191,171	262,125	275,514	13,389	5%
Station 3	372,072	278,093	271,708	(6,384)	-2%
Emergency Operations	15,903	21,562	20,862	(700)	-3%
Total	1,451,188	1,365,908	1,744,606	378,698	28%

Explanation of Variance

The Fire Department has an increase in costs of 28% or \$379,000 for 2016. The most significant impact on this budget is the decrease in Transfers from Reserves. Debt servicing costs that had been anticipated in the 2014 budget did not occur due to the timing of the debenture and were transferred to reserve. These funds were then allocated to offset debt servicing costs in 2015. Reserve funds are not available to offset debt charges in 2016. Transfers to Reserves for 2016 include a slightly higher transfer to reserve for general equipment replacement in the amount of \$44,000 (\$30,000 in 2015). In 2016, a transfer to reserve for the replacement of two rescue vehicles has been added in the amount of \$89,000. The increase in Personnel Expenses reflects the hiring of the Fire Chief at a slightly higher rate than was anticipated in the 2015 budget as well as incremental steps for the Deputy Fire Chief in July 2016.



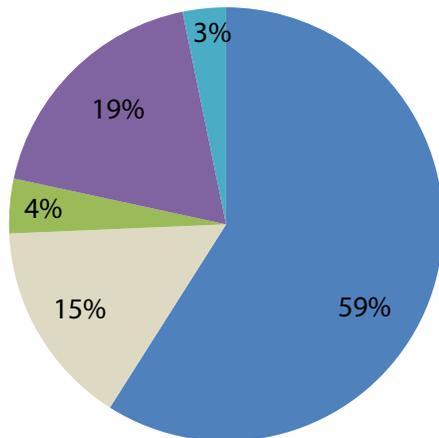
2016 Operating Budget

Department: Protection to Persons and Property

Division: Fire

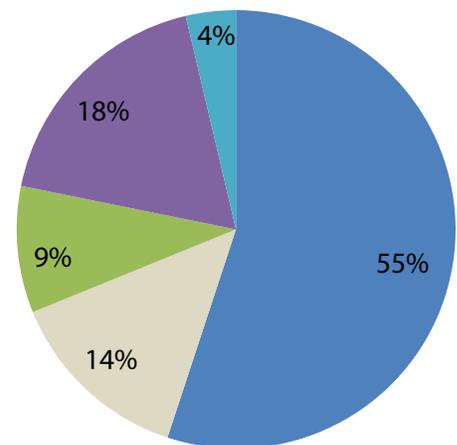
Budget Expense Allocation as a Percentage of Total Division Budget

2015 Budget



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

2016 Budget



Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures					
Personnel Expenses	756,463	945,063	980,628	35,565	4%
Supplies and Services	242,848	245,981	245,221	(760)	0%
Transfers to Reserves	336,340	64,953	166,531	101,578	156%
Debt Charges	99,014	295,185	322,692	27,507	9%
Utilities and Insurance	63,571	51,343	65,731	14,388	28%
Total Expenditures	1,498,236	1,602,525	1,780,803	178,278	11%
Revenues					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	47,048	36,197	36,197	0	0%
Transfers from Reserves	0	200,420	0	(200,420)	-100%
Total Revenues	47,048	236,617	36,197	(200,420)	-85%
Net	1,451,188	1,365,908	1,744,606	378,698	28%



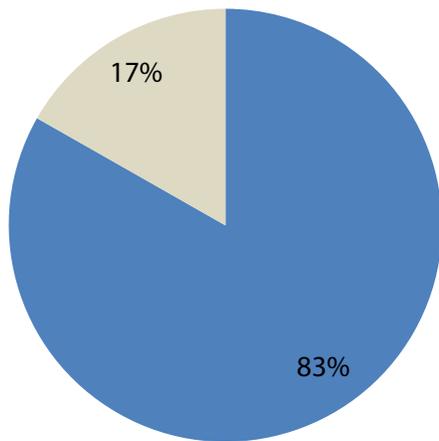
2016 Operating Budget

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

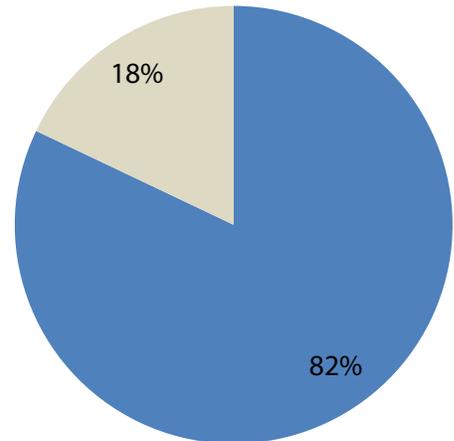
This department provides services that include animal control services and conservation authority. Essex Region Conservation Authority provides conservation services on behalf of the town. The animal control services are provided on a contract basis.

Cost Centre Budget Allocation as a Percentage of Total Division Budget

2015 Budget



2016 Budget



■ Conservation Authority
 ■ Animal Control

Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Conservation Authority	137,719	137,871	147,000	9,129	7%
Animal Control	58,334	27,788	32,128	4,340	16%
Total	196,053	165,659	179,128	13,469	8%

Explanation of Variance

The levy requirement for the Essex Region Conservation Authority will increase \$9,000 in 2016 and reflects the proposed budget that was presented to Council on January 18, 2016.



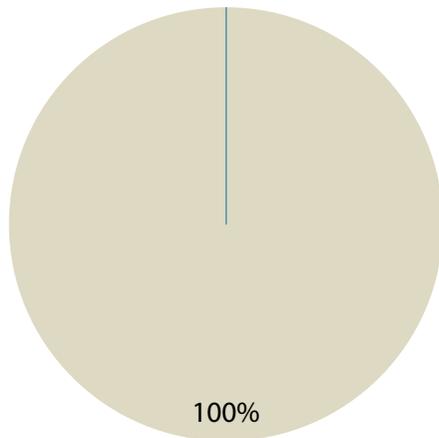
2016 Operating Budget

Department: Protection to Persons and Property

Division: Conservation Authority and Animal Control

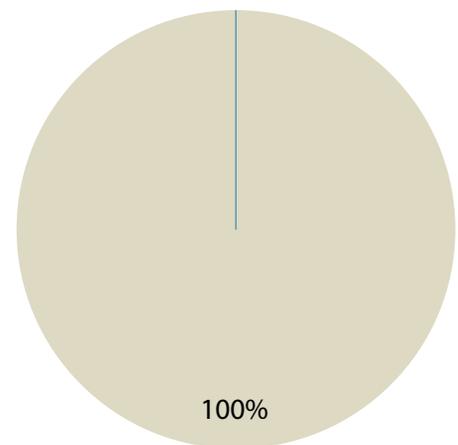
Budget Expense Allocation as a Percentage of Total Division Budget

2015 Budget



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

2016 Budget



Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures					
Personnel Expenses	(18)	0	0	0	0%
Supplies and Services	238,459	215,734	229,703	13,969	6%
Transfers to Reserves	0	0	0	0	0%
Debt Charges	0	0	0	0	0%
Utilities and Insurance	0	0	0	0	0%
Total Expenditures	238,441	215,734	229,703	13,969	6%
Revenues					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	42,388	50,075	46,075	(4,000)	-8%
Transfers from Reserves	0	0	4,500	4,500	0%
Total Revenues	42,388	50,075	50,575	500	1%
Net	196,053	165,659	179,128	13,469	8%



2016 Operating Budget

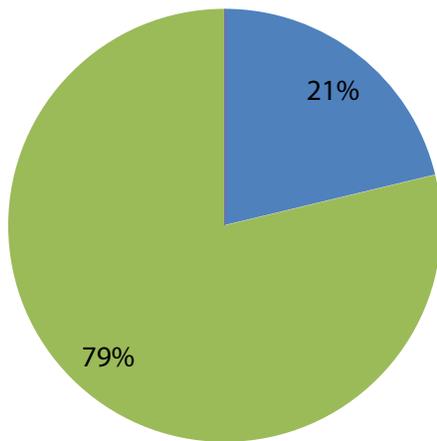
Department: Protection to Persons and Property

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 2016 budget.

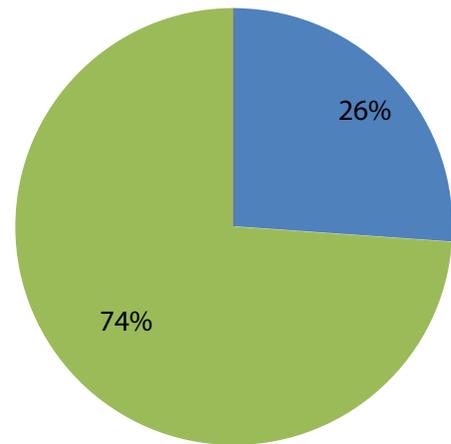
Cost Centre Budget Allocation as a Percentage of Total Division Budget

2015 Budget



- Building
- Property Standards
- By-Law Enforcement
- Development Charges

2016 Budget



Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Building	(6,926)	35,643	47,408	11,765	33%
Property Standards	(1,950)	0	0	0	0%
By-Law Enforcement	131,842	132,112	134,132	2,020	2%
Development Charges	49,440	0	0	0	0%
Total	172,406	167,755	181,540	13,785	8%

Explanation of Variance

Net operating costs for the Building Department reflect an increase of 8% or \$14,000. Factors contributing to this increase include a decrease in Building Permit revenues of \$19,000. Personnel expenses also reflect an increase of \$13,000 due the continued phase-in of salary increases resulting from the new non-union salary grid which was implemented in 2014. These impacts have a direct influence on transfers from reserve which are needed to offset 80% of the net operating costs of this department. Development Charges which appear under Other Revenue, have been decreased by \$110,000 to reflect a reduction in new residential development resulting from the Interim Control By-Law. As revenues from Development Charges are transferred to the Development Charge Reserve, the reduction in this revenue source has a matching impact on Transfers to Reserve.



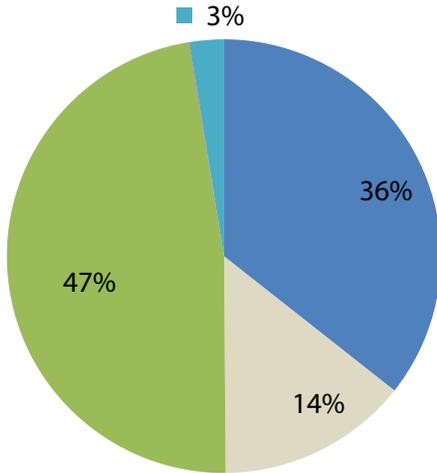
2016 Operating Budget

Department: Protection to Persons and Property

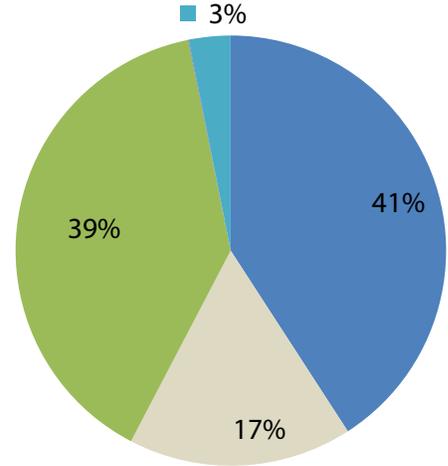
Division: Building Department

Budget Expense Allocation as a Percentage of Total Division Budget

2015 Budget



2016 Budget



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

Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures					
Personnel Expenses	323,867	323,117	335,799	12,682	4%
Supplies and Services	95,571	129,273	138,180	8,907	7%
Transfers to Reserves	584,967	431,081	321,711	(109,370)	-25%
Debt Charges	215	430	430	0	0%
Utilities and Insurance	29,510	23,007	25,698	2,691	12%
Total Expenditures	1,034,130	906,908	821,818	(85,090)	-9%
Revenues					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	717,807	583,015	450,646	(132,369)	-23%
Transfers from Reserves	143,917	156,138	189,632	33,494	21%
Total Revenues	861,724	739,153	640,278	(98,875)	-13%
Net	172,406	167,755	181,540	13,785	8%



2016 Operating Budget

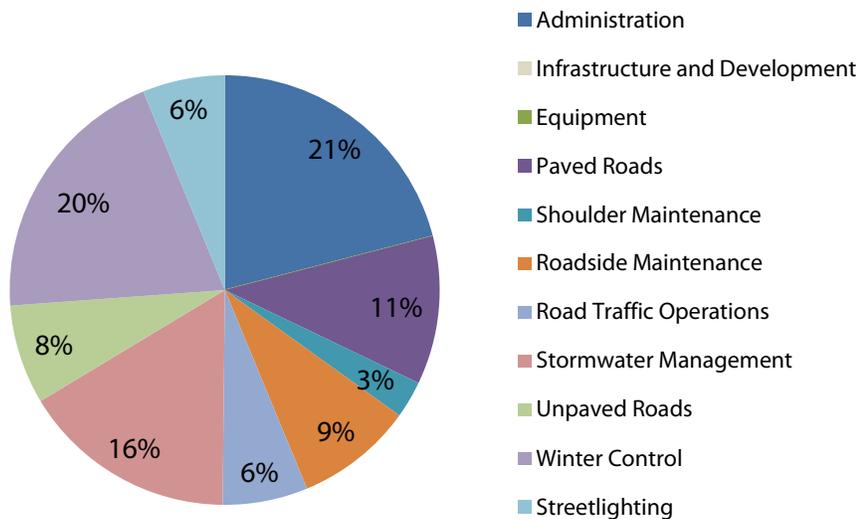
Department: Public Works

Division: Public Works

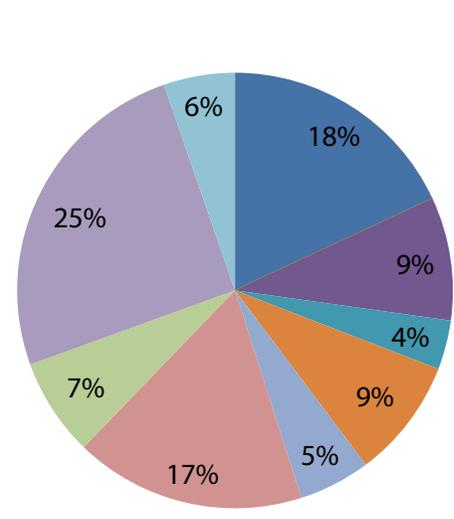
The public works division includes administration, infrastructure and development, paved roads, shoulder maintenance, roadside maintenance such as grass moving and weed control, brushing and tree removal, sidewalks, debris and litter pickup, and sweeping. This department also provides stormwater management, winter control, and streetlighting.

Cost Centre Budget Allocation as a Percentage of Total Division Budget

2015 Budget



2016 Budget



Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Administration	796,405	713,876	791,769	77,892	11%
Infrastructure and Development	(3,263)	(0)	(0)	0	0%
Equipment	3,548	0	(0)	(0)	0%
Paved Roads	394,337	380,625	402,376	21,751	6%
Shoulder Maintenance	65,972	95,438	159,782	64,344	67%
Roadside Maintenance	334,820	300,522	390,205	89,683	30%
Road Traffic Operations	195,447	218,793	232,641	13,848	6%
Stormwater Management	368,111	552,537	752,821	200,284	36%
Unpaved Roads	311,763	254,688	318,015	63,326	25%
Winter Control	1,198,216	680,129	1,106,830	426,702	63%
Streetlighting	215,667	211,041	232,756	21,715	10%
Total	3,881,022	3,407,650	4,387,195	979,545	29%

Explanation of Variance

Net operating expenses for Public Works show an overall increase of \$980,000 or 29%. Costs for Winter Control have been increased by \$427,000 based on prior years' actuals which exceeded budget by \$516,000 in 2014 and \$139,000 in 2015. The major increases within Winter Control include an increase of \$220,000 for the purchase of Sand and Salt and an increase of \$190,000 for Contractors related to snow removal. Costs related to Stormwater Management will increase \$200,000, with \$160,000 of that increase related to the engineering costs for Stantec Consulting to perform storm sewer inspections and modeling.



2016 Operating Budget

Department: Public Works

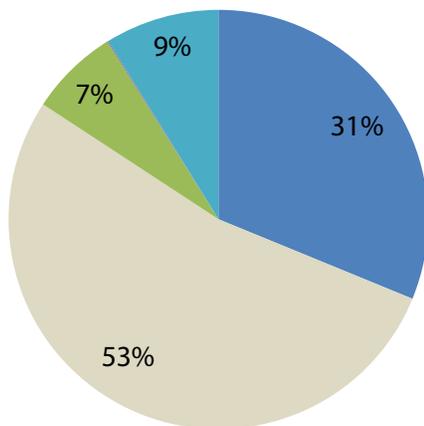
Division: Public Works

Explanation of Variance (continued)

Stone crushing, which typically occurs every two years will be performed in 2016 at a cost of \$100,000, which is allocated to Unpaved Roads, Shoulder Maintenance for Paved Roads and Catch Basin Repair. Personnel Expenses have increased as a result of the addition of two new part-time employees at a total cost of \$77,000 and an Operations Clerk to be shared between Public Works (40% or \$25,000) and Drainage (60% or \$38,000). Starting in 2016, costs for Light Brushing of Municipal Drains in the amount of \$60,000 are reflected as an expense under Stormwater Management. These costs were previously billed to those assessed into the drain. A transfer from the reserve related to the Rural Levy will fund these costs in 2016. In future years these costs will be recovered through the Rural Levy.

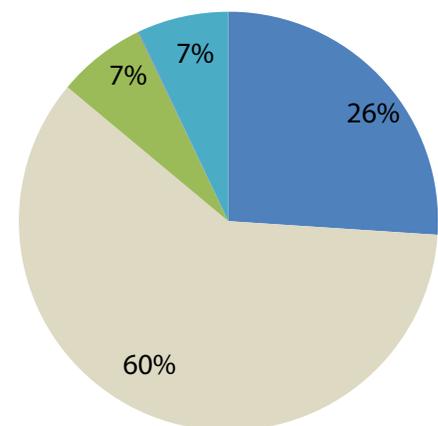
Budget Expense Allocation as a Percentage of Total Division Budget

2015 Budget



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

2016 Budget



Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures					
Personnel Expenses	1,346,395	1,274,037	1,390,648	116,611	9%
Supplies and Services	2,699,322	2,168,048	3,205,506	1,037,458	48%
Transfers to Reserves	299,013	281,408	365,879	84,471	30%
Debt Charges	1,365	2,729	2,729	0	0%
Utilities and Insurance	435,934	359,414	376,275	16,861	5%
Total Expenditures	4,782,029	4,085,636	5,341,037	1,255,401	31%
Revenues					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	740,576	641,161	813,842	172,681	27%
Transfers from Reserves	160,431	36,825	140,000	103,175	280%
Total Revenues	901,007	677,986	953,842	275,856	41%
Net	3,881,022	3,407,650	4,387,195	979,545	29%



2016 Operating Budget

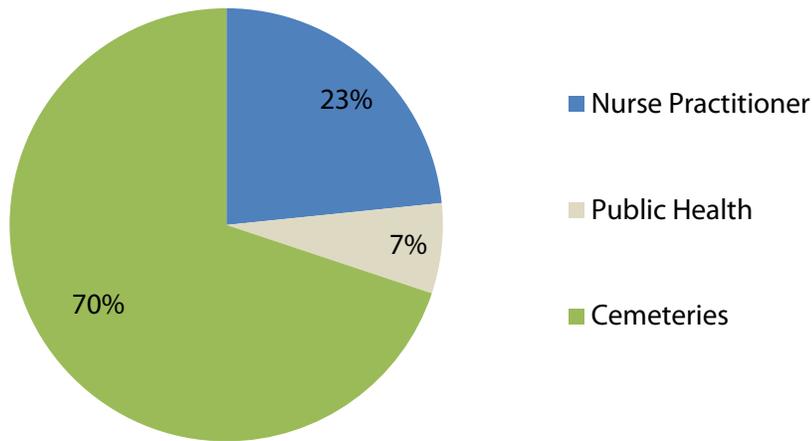
Department: Health Services

Division: Health Services

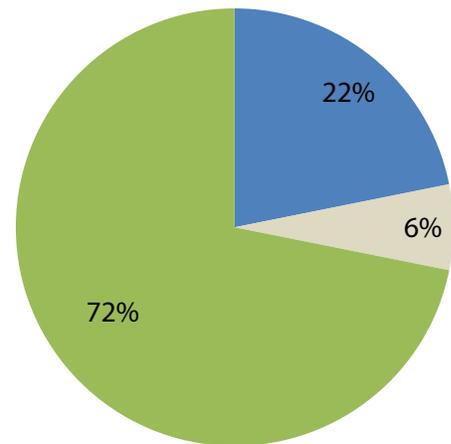
The Health Services division includes the nurse practitioner, west nile virus protection, and cemetery care and maintenance. There is no change in full-time equivalents under the 2016 budget.

Cost Centre Budget Allocation as a Percentage of Total Division Budget

2015 Budget



2016 Budget



Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Nurse Practitioner	12,340	13,860	13,860	(0)	0%
Public Health	2,107	4,000	4,000	0	0%
Cemeteries	32,490	41,412	45,565	4,152	10%
Total	46,937	59,273	63,425	4,152	7%

Explanation of Variance

No significant variances.

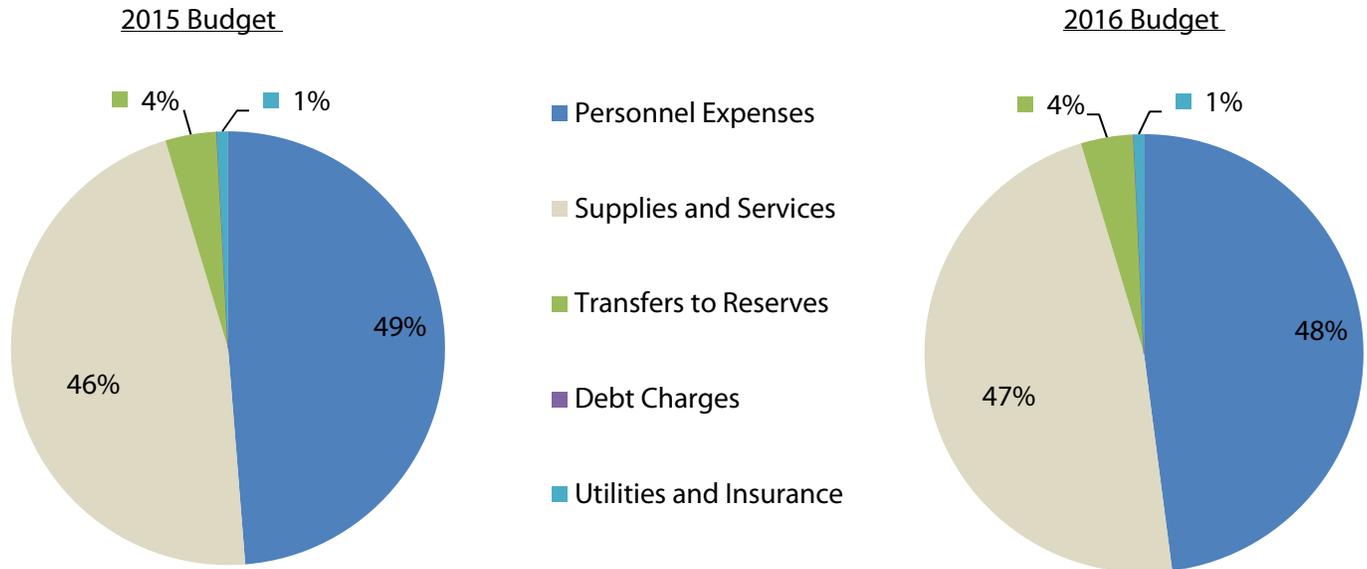


2016 Operating Budget

Department: Health Services

Division: Health Services

Budget Expense Allocation as a Percentage of Total Division Budget



Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures					
Personnel Expenses	120,185	122,274	122,493	219	0%
Supplies and Services	119,595	116,937	121,119	4,182	4%
Transfers to Reserves	11,896	9,640	9,880	240	2%
Debt Charges	0	0	0	0	0%
Utilities and Insurance	1,990	2,065	1,960	(105)	-5%
Total Expenditures	253,666	250,916	255,452	4,536	2%
Revenues					
Property Taxation	0	0	0	0	0%
Provincial and Federal Funding	121,846	122,853	122,853	0	0%
Other Revenue	78,171	61,290	62,174	884	1%
Transfers from Reserves	6,712	7,500	7,000	(500)	-7%
Total Revenues	206,729	191,643	192,027	384	0%
Net	46,937	59,273	63,425	4,152	7%



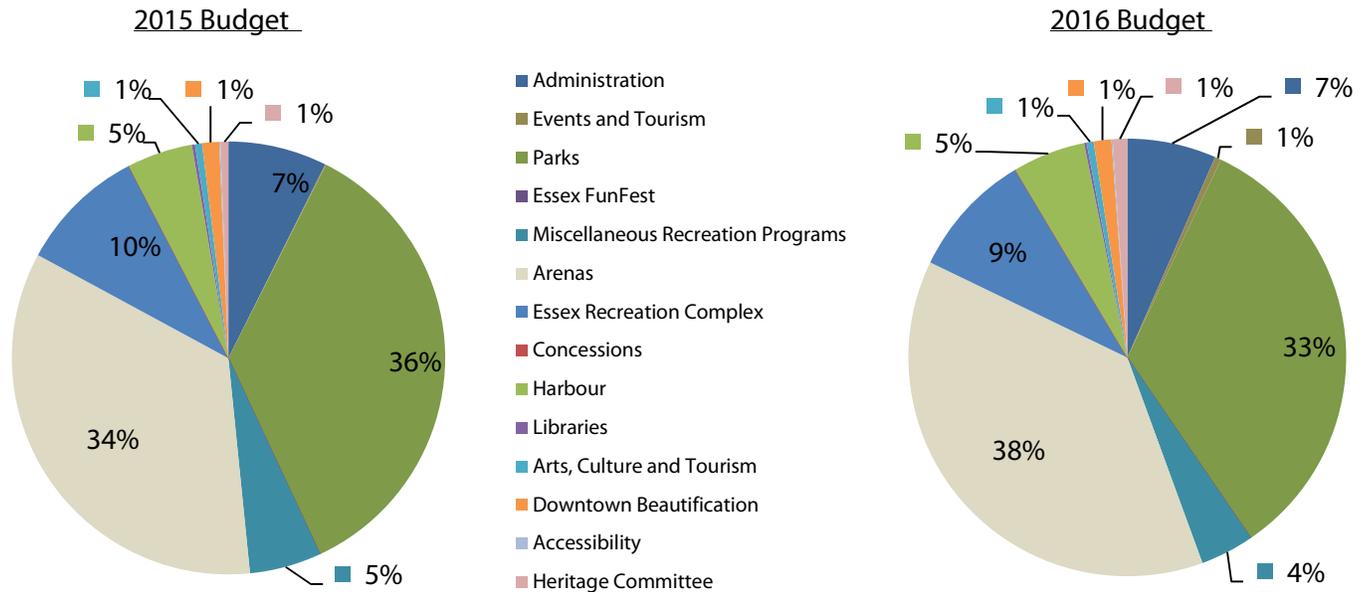
2016 Operating Budget

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.

Cost Centre Budget Allocation as a Percentage of Total Division Budget



Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Administration	219,918	243,320	256,723	13,403	6%
Events and Tourism	35,285	2,000	17,000	15,000	750%
Parks	1,058,111	1,175,891	1,302,425	126,533	11%
Essex FunFest	0	0	0	0	0%
Miscellaneous Recreation Programs	158,082	177,298	155,233	(22,065)	-12%
Arenas	1,430,436	1,137,519	1,470,095	332,577	29%
Essex Recreation Complex	322,936	313,728	361,272	47,544	15%
Concessions	(2,152)	0	0	0	0%
Harbour	138,731	161,698	210,524	48,825	30%
Libraries	10,916	7,935	7,289	(645)	-8%
Arts, Culture and Tourism	16,127	17,203	19,719	2,516	15%
Downtown Beautification	44,959	41,397	51,239	9,842	24%
Accessibility	337	3,678	3,703	25	1%
Heritage Committee	12,035	19,362	41,289	21,927	113%
Total	3,445,721	3,301,028	3,896,509	595,481	18%

Explanation of Variance

The net operating budget for Community Services reflects an increase of \$595,000 or 18%. Transfers to Reserves under Parks have increased \$93,000 and reflect amounts set aside for equipment replacement in the amount of \$77,000, \$20,000 for the replacement of the Basketball Courts in Colchester, \$75,000 for the Essex Splashpad slated for construction in 2017, and \$27,000 for a mower replacement in 2017. The Trails budget for 2016 will increase \$100,000 to reflect Council's commitment to the Essex Region Conservation Authority to contribute to their Canada 150 grant proposal.



2016 Operating Budget

Department: Community Services

Division: Community Services

Net expenses for Arenas have increased \$333,000. Debt servicing costs that had been anticipated for the Twin Pad and the Harrow Arena in the 2014 budget did not occur due to the timing of the debenture and were transferred to reserve. Reserve funds totaling \$230,000 were then allocated to offset debt servicing costs in 2015. Reserve funds are not available to offset debt charges in 2016. Donations for the Twin Pad have been reduced by \$71,000 as the 5-year pledges for the new arena expired in 2015. At the Twin Pad, Part-Time Salaries and Benefits will also increase \$33,000 to include staffing for tournaments, to reinstate hours reduced in the 2015 budget and to add a student for painting. Ice Rental revenues have been reduced \$14,000 at the Harrow Arena to reflect a decrease in ice rental by Harrow Minor Hockey.

Personnel Expenses at the Essex Recreation Complex will increase \$22,000 due the continued phase-in of salary increases resulting from the new non-union salary grid which was implemented in 2014. A transfer to Reserve for the replacement of the dehumidifier in 2020 has also been provided in this budget in the amount of \$15,000.

The budget for the Heritage Committee includes \$25,000 for the introduction of a heritage property relief program for designated properties.

Budget Expense Allocation as a Percentage of Total Division Budget



Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures					
Personnel Expenses	2,585,051	2,628,591	2,762,973	134,382	5%
Supplies and Services	1,157,990	1,214,036	1,396,736	182,700	15%
Transfers to Reserves	663,897	362,096	454,639	92,543	26%
Debt Charges	786,539	1,058,240	1,058,240	0	0%
Utilities and Insurance	798,622	719,200	695,687	(23,513)	-3%
Total Expenditures	5,992,099	5,982,163	6,368,275	386,112	6%
Revenues					
Property Taxation	(49)	0	0	0	0%
Provincial and Federal Funding	15,176	30,000	30,000	0	0%
Other Revenue	2,459,869	2,325,319	2,347,108	21,789	1%
Transfers from Reserves	71,382	325,816	94,658	(231,158)	-71%
Total Revenues	2,546,378	2,681,135	2,471,766	(209,369)	-8%
Net	3,445,721	3,301,028	3,896,509	595,481	18%



2016 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.

Cost Centre Budget Allocation as a Percentage of Total Division Budget

2015 Budget

2016 Budget



Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Planning and Zoning	377,888	340,682	455,950	115,268	34%
Committee of Adjustment	(18,567)	(18,204)	(35,418)	(17,214)	95%
Parkland Contributions	0	0	0	0	0%
Business Improvement Area	0	0	0	0	0%
Community Improvement Plan - Essex	75,000	75,000	75,000	0	0%
Community Improvement Plan - Harrow	181,282	112,902	114,738	1,836	2%
Total	615,603	510,380	610,270	99,890	20%

Explanation of Variance

Costs related to Planning and Zoning will increase \$100,000 or 20% compared to 2015. Personnel expenses account for the majority of this increase, with the addition of an Assistant Planner at a cost of \$94,000.

Grants under the Community Improvement Plan for Harrow will decrease for 2016. Based on lower than anticipated uptake in Harrow, new funds are not required for the Harrow Community Improvement Plan in 2016, as was done in prior years. It is anticipated that unused funds from prior year's which were transferred to reserve, will be sufficient to meet the needs for 2016.



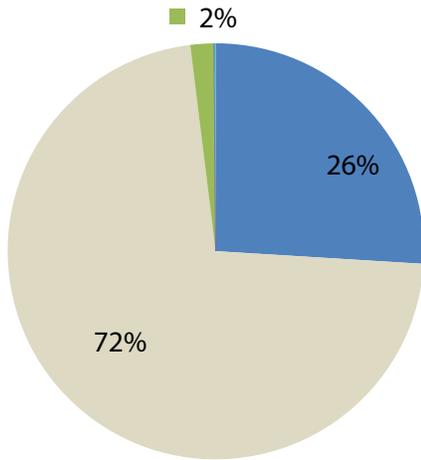
2016 Operating Budget

Department: Planning and Development

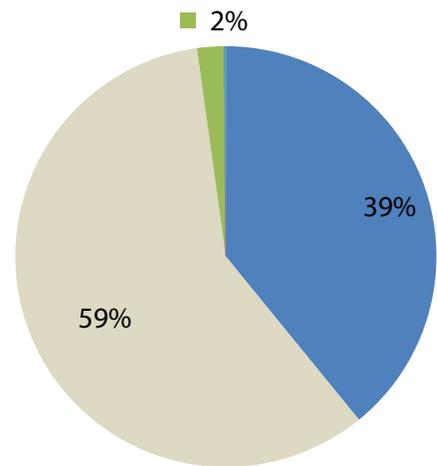
Division: Planning and Zoning

Budget Expense Allocation as a Percentage of Total Division Budget

2015 Budget



2016 Budget



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

Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures					
Personnel Expenses	262,913	270,543	417,249	146,706	54%
Supplies and Services	244,675	751,412	625,760	(125,652)	-17%
Transfers to Reserves	275,210	19,250	22,419	3,169	16%
Debt Charges	0	0	0	0	0%
Utilities and Insurance	727	1,314	1,144	(170)	-13%
Total Expenditures	783,525	1,042,519	1,066,572	24,053	2%
Revenues					
Property Taxation	109,692	109,958	110,500	542	0%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	58,230	119,730	129,800	10,070	8%
Transfers from Reserves	0	302,451	216,002	(86,449)	-29%
Total Revenues	167,922	532,139	456,302	(75,837)	-14%
Net	615,603	510,380	610,270	99,890	20%



2016 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.

Cost Centre Budget Allocation as a Percentage of Total Division Budget

2015 Budget

2016 Budget

Not Applicable

Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Drainage	79,084	87,314	122,920	35,606	41%
Tile Drainage	0	0	0	0	0%
Shoreline Protection	0	0	0	0	0%
Shoreline Assistance	(0)	0	0	0	0%
Total	79,084	87,314	122,920	35,606	41%

Explanation of Variance

Net operating expenses of the Drainage Department will increase \$36,000 or 41% in 2016. The majority of this increase can be attributed to the addition of an Operations Clerk to be shared between Public Works (40% or \$25,000) and Drainage (60% or \$38,000).

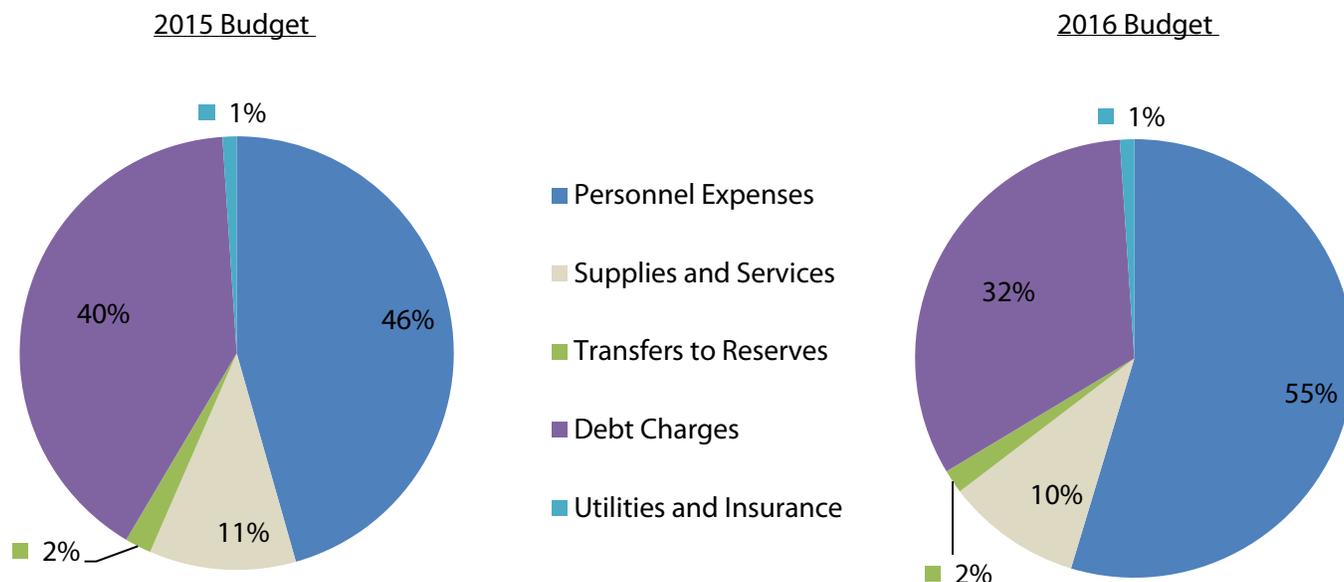


2016 Operating Budget

Department: Planning and Development

Division: Agriculture and Reforestation

Budget Expense Allocation as a Percentage of Total Division Budget



Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures					
Personnel Expenses	80,158	116,024	157,180	41,156	35%
Supplies and Services	17,113	27,787	28,681	894	3%
Transfers to Reserves	5,035	5,036	5,036	0	0%
Debt Charges	70,822	102,860	93,604	(9,256)	-9%
Utilities and Insurance	3,102	2,682	3,064	382	14%
Total Expenditures	176,230	254,389	287,565	33,176	13%
Revenues					
Property Taxation	43,180	101,555	99,126	(2,429)	-2%
Provincial and Federal Funding	36,369	53,320	53,320	0	0%
Other Revenue	17,597	12,200	12,199	(1)	0%
Transfers from Reserves	0	0	0	0	0%
Total Revenues	97,146	167,075	164,645	(2,430)	-1%
Net	79,084	87,314	122,920	35,606	41%



2016 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

2015 Budget

2016 Budget

Not Applicable

Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Garbage Collection and Disposal	0	(0)	(0)	(0)	0%
Total	0	(0)	(0)	(0)	0%

Explanation of Variance

Costs for the collection of waste and organics will increase \$61,000 in 2016 based on the new contract with Windsor Disposal Services. Additionally, tipping fees reflect an increase of \$33,000 for a combined increase to expenditures and revenue of \$94,000.



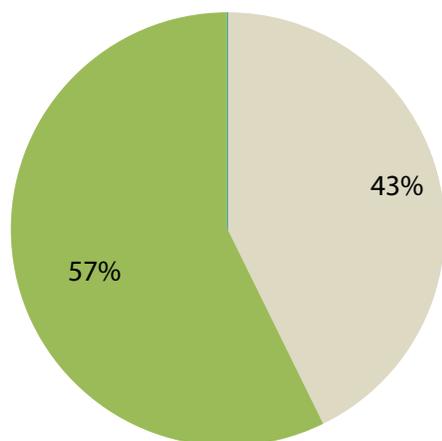
2016 Operating Budget

Department: Environmental Services

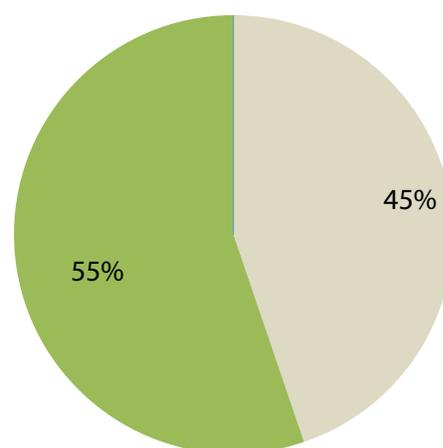
Division: Garbage Collection and Disposal

Budget Expense Allocation as a Percentage of Total Division Budget

2015 Budget



2016 Budget



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

Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures					
Personnel Expenses	0	0	0	0	0%
Supplies and Services	1,063,452	1,127,324	1,221,467	94,143	8%
Transfers to Reserves	1,527,453	1,510,039	1,505,410	(4,629)	0%
Debt Charges	0	0	0	0	0%
Utilities and Insurance	0	0	0	0	0%
Total Expenditures	2,590,905	2,637,363	2,726,877	89,514	3%
Revenues					
Garbage Collection and Disposal	1,123,365	1,130,162	1,221,467	91,305	8%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	1,467,540	1,507,201	1,505,410	(1,791)	0%
Transfers from Reserves	0	0	0	0	0%
Total Revenues	2,590,905	2,637,363	2,726,877	89,514	3%
Net	0	0	0	0	0%



User Rate Supported



2016 Operating Budget

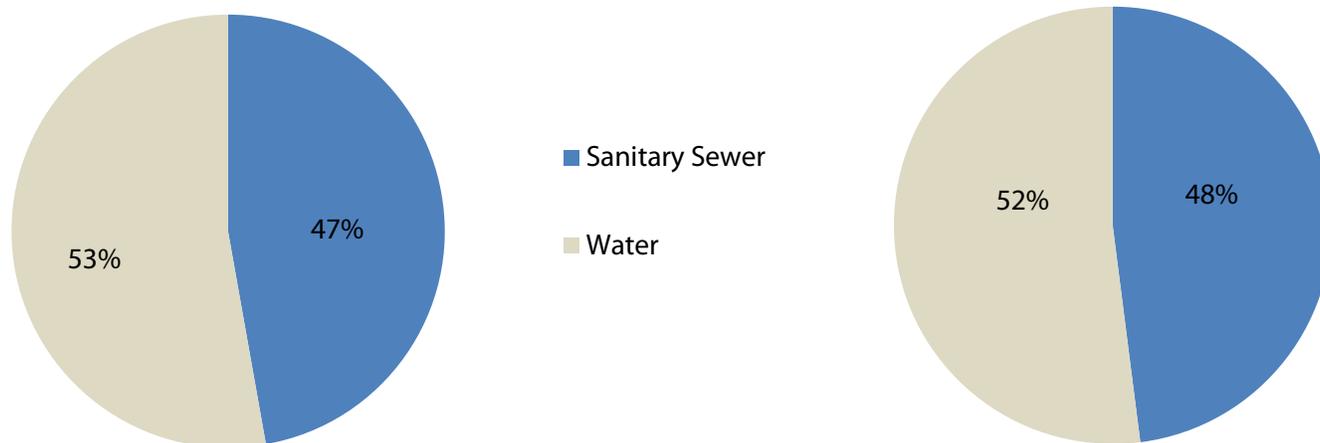
Department: Environmental Services
 Division: Environmental Services

The Environmental Services division includes sanitary sewer and waterworks.

Cost Centre Budget Allocation as a Percentage of Total Division Budget

2015 Budget

2016 Budget



Breakdown of Net Budget by Cost Centre

Cost Centre	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Sanitary Sewer	0	0	(0)	0	0%
Water	(0)	0	(0)	0	0%
Total	(0)	0	0	(0)	0%

Explanation of Variance

Revenues for Sanitary Sewer for all Wards have decreased \$98,000. As a result of the Water and Wastewater study performed in 2015, volumes were decreased to better reflect prior year's actuals and more conservative growth. Repairs and Maintenance for Ward 1 have been increased by \$30,000 to provide for repairs associated with flooding mitigation. Grants related to flooding mitigation have been budgeted in 2016 in the amount of \$65,000. These variances have a direct impact on transfers to and from reserves.

Revenues for Water have decreased by \$223,000 in all Wards. As noted under Sanitary Sewer, the review of consumption as part of the Water and Wastewater Study is the reason for this decrease. This decrease has a direct impact on Transfers to Reserves.

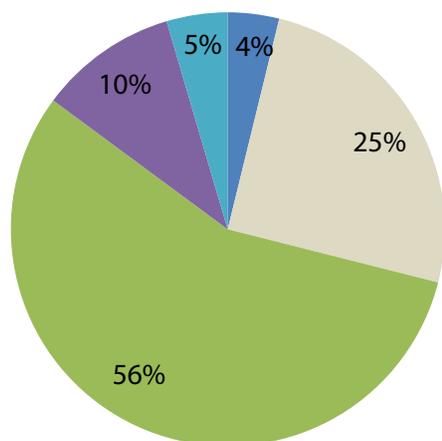


2016 Operating Budget

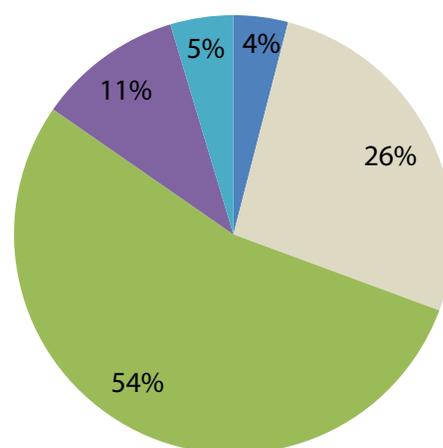
Department: Environmental Services
 Division: Environmental Services

Budget Expense Allocation as a Percentage of Total Division Budget

2015 Budget



2016 Budget



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

Budget Breakdown by Expense and Revenue Grouping

Grouping	2014 Actual	2015 Approved Budget	2016 Approved Budget	Budget Change \$	Budget Change %
Expenditures					
Personnel Expenses	343,392	401,145	406,524	5,379	1%
Supplies and Services	2,167,675	2,635,486	2,702,556	67,070	3%
Transfers to Reserves	5,526,936	5,892,386	5,482,795	(409,591)	-7%
Debt Charges	1,105,602	1,083,395	1,085,824	2,429	0%
Utilities and Insurance	476,291	476,588	472,133	(4,455)	-1%
Total Expenditures	9,619,896	10,489,000	10,149,832	(339,168)	-3%
Revenues					
Property Taxation	61,622	108,413	86,421	(21,992)	-20%
Provincial and Federal Funding	0	0	0	0	0%
Other Revenue	6,489,370	7,126,963	6,827,824	(299,139)	-4%
Transfers from Reserves	3,068,904	3,253,624	3,235,587	(18,037)	-1%
Total Revenues	9,619,896	10,489,000	10,149,832	(339,168)	-3%
Net	0	0	0	0	0%