

Initiati Dept.	Description	Impact
	2017 Base Budget	28,270,000.00
A	General	
A.1	General	Estimated wage increase on City wages including benefits 166,035.00
A.2	General	Increase in council remuneration 15,000.00
A.3	General	External review contingency 75,000.00
A.4	General	Remove 2017 Estimated Gapping 50,000.00
A.5	General	Eliminate communications advisor (112,000.00)
A.6	General	estimated increase on fire wages including benefits 140,000.00
A.7	General	Dedicated increase in capital spending 29,394.35
A.8	General	Growth Estimate (100,000.00)
A.9	General	Increase in OMPF funding (385,000.00)
A.10	General	Decrease in interest revenue 15,000.00
A.11	General	Decrease Insurance Expense (15,000.00)
A.12	General	Increase tax write off/adjustment expense 80,000.00
A.13	General	Reduction in Festival Northern Lights Grant (5,000.00)
A.14	General	Reduction in Operating Costs TTAG/increased deficit Recover -
A.15	General	Increased Penalty and Interest Revenue (15,000.00)
A.16	General	Increase in WSIB contingency 50,000.00
A.17	General	Reduce Tax Adjustments (25,000.00)
		(36,570.65)
C	Corporate Services	
C.1	Information Technology	Software Fees 26,000.00
C.2	Human Resources	Decrease health and safety consultant (15,000.00)
C.2	Human Resources	Add Consulting 15,000.00
C.3	Treasury	Add Financial Analyst 75,000.00
C.4	Clerks	Decrease Crossing Guard Contract (21,000.00)
		80,000.00
D	Public Works and Engineering	
D.1	Works facility	Net Increase utilities 17,500.00
D.2	Fleet	Increase Fleet Costs (fuel and repairs) 35,000.00
D.3	Roads - Drainage	Increase materials 15,000.00
D.4	Roads - Drainage	Increase leased equipment 22,000.00
D.5	Winter Control	Increase Materials 110,000.00
D.6	Waste Management	Waste Management Contract Increase 20,000.00
D.7	Recycling	Increase materials revenue (145,000.00)
D.8	Landfill	Recognize savings in Leachate (70,000.00)
	Landfill	Add Snow removal Contract 10,000.00
D.9	Energy	Solar Field lease revenue (60,000.00)
D.10	Traffic	Reduced Contract Services (30,000.00)
D.11	Transit	Increase Contract per agreement 17,000.00
D.12	Transit	Decrease terminal operating costs (10,000.00)
D.13	Transit	Increased Snow Removal Costs (bus stops) 50,000.00
D.14	Airport	Increase Lease Revenue (7,500.00)
D.15	Airport	Contract Renewal 36,000.00
D.16	Airport	Increase Reserve 5,000.00
D.17	Labour	Reduced budgeted works hours to waste water 80,000.00
		95,000.00
E	Community Services	
E.1	Planning	Increase Scope of Planner 10,000.00
E.2	Building Inspection	Even out permit fees (increase in fees vs. transfer from res) (25,000.00)
E.3	Economic Development	Phase II marketing Campaign 35,000.00
E.4	Programs	Liuna Advertising Contract (9,100.00)
E.5	Special Events	Add annual special event (remove Canada 150/OS 160) -
E.6	Special Events	Increase Canada Day Costs (net) 5,000.00
E.7	Pool	Add YMCA swimming agreement (net) 25,000.00
E.8	Campground	Security (offset by savings in overall wages) 37,000.00
E.9	Parks and Cemetery	Increase Equipment Maintenance, decrease fuel 5,000.00
E.10	Parks and Cemetery	Increase Utilities 45,000.00
		127,900.00
F	Facilities	
F.1	General Facilities	Facility Manager Scope 12,000.00
F.2	General Facilities	Increase Standard Hours for Facilities Maintenance 18,500.00
F.3	General Facilities	Increase part time hours and overhead 11,400.00
F.4	Community Centres	Increase Snow Removal 75,000.00
F.5	Bayshore	Increase Utilities 14,000.00
F.6	Bayshore	Increase parking permit revneue (8,000.00)
F.7	City Hall	Increase Utilities 14,000.00
F.8	City Hall	Reduce Repairs and Maintenance/Add Reserve Contribution -
F.9	Police Building	Increase Utilities 11,000.00
F.10	Police Building	Increase Contract Services 20,000.00
F.11	CP Station	Net cost over lease revenue 13,675.00
		181,575.00
G	Fire	
G.1	Equipment	Increase reserve contribution 50,000.00
H	Police	
H.1	Gross	Estimated aggregate increase 140,000.00
I	Library	
I.1	Gross	Estimated Levy increase 41,000.00

2.39%

2018 Budget**28,948,904.35**

2017 PROPOSED BUDGET - TALLY SHEET

DIV	Division Name	2017 Budget	2018 Proposed Budget	Difference
1000	Mayor and Council	\$232,162	\$236,781	\$4,619
2000	City Manager	363,358	\$250,860	(\$112,498)
2301	Non Departmental	292,100	\$458,100	\$166,000
2302	Debentures	1,730,431	\$1,576,785	(\$153,647)
2502	Grants	167,939	\$241,122	\$73,183
2100	Corporate Services Director	157,058	142,568	(\$14,489)
2110	City Clerk	495,819	467,287	(\$28,532)
2513	Animal Control	42,200	43,700	\$1,500
2511	Bylaw	162,261	219,369	\$57,108
2512	Parking	(1)	(0)	\$1
2120	Human Resources	251,701	272,383	\$20,682
2130	WSIB	142,694	168,444	\$25,750
2230	Information Technology	347,560	331,243	(\$16,316)
2310	Accounting	119,214	181,391	\$62,177
2340	Payroll	77,961	77,094	(\$866)
2370	Asset Manager	24,629	\$24,941	\$312
2360	GIS	12,108	10,825	(\$1,283)
2320	Purchasing	146,764	137,935	(\$8,830)
2330	Tax Office	83,790	85,281	\$1,491
2140	Service Owen Sound	45,470	38,088	(\$7,382)
2400	Operations Director	85,839	89,841	\$4,002
2401	Transit	862,756	937,601	\$74,845
2402	Airport	160,804	199,202	\$38,399
2410	Works Administration	185,811	158,650	(\$27,161)
2411	Labour and Fleet	31,467	(5,940)	(\$37,407)
2412	Works Maintenance	614,561	843,002	\$228,441
2412	Winter Control	1,488,569	1,594,927	\$106,358
2426	Storm and Drainage	165,046	98,905	(\$66,141)
2440	Engineering	254,829	275,165	\$20,336
2413	Traffic and Street Lights	451,117	434,850	(\$16,268)
2416	Waste Management	476,607	344,977	(\$131,630)
2417	Solar Revenue	-	(60,000)	(\$60,000)
2425	Landfill	265,515	192,962	(\$72,554)
2500	Community Services Director	63,558	43,568	(\$19,989)
2510	Building/Plumbing Inspections	18,825	18,523	(\$302)
2520	Planning	259,455	266,955	\$7,500
2532	Community Programs	(68,000)	(6,250)	\$61,750
2533	Facilities Bookings	(800,195)	(773,999)	\$26,197
2414	Parks and Open Spaces	1,225,460	1,352,346	\$126,886
2415	Cemetery	316,540	278,506	(\$38,034)
2530	Community Development	209,952	238,341	\$28,389
2531	Business Enterprise Centre	15,000	15,000	\$0
2540	Tourism	153,514	161,495	\$7,982
2541	Special Events	111,974	126,646	\$14,672
2430	Building Manager	26,817	42,509	\$15,693
2431	City Hall	168,175	178,800	\$10,625
2432	Police Building	235,125	264,800	\$29,675
2433	Bayshore	929,963	961,498	\$31,535
3436	Regional Recreation Complex	789,534	846,491	\$56,957
2435	Other Properties	212,293	282,430	\$70,136
2600	Fire Department	4,786,921	4,976,083	\$189,162
3000	Police Services Board	49,562	42,536	(\$7,027)
3100	Police Officers	6,099,750	6,090,102	(\$9,648)
3200	Police Civilians	737,820	839,053	\$101,233
3300	Court Security	291,163	345,579	\$54,416
4000	Art Gallery	282,000	285,000	\$3,000
5000	Library	866,258	906,849	\$40,591
	Sub Total Net Operations	26,919,605	27,851,202	931,597
	Tax Supported Capital	1,927,000	1,946,394.35	\$19,394
	Matured Debt	93,959	247,606	\$153,647
	Sub Total Net Expenses	28,940,564	30,045,202	(1,104,638)
Other Revenues				
	Previous Year's Growth	-	(50,000)	(\$50,000)
100	Supplemental Assessment	(50,000)	(100,000)	(\$50,000)
100	Education Portion Retained	(95,000)	(95,000)	\$0
100	Appealed Tax Write Off's & Rebates	645,000	700,000	\$55,000
103	Penalty and Interest on Taxes	(285,000)	(300,000)	(\$15,000)
103	General Interest Income	(50,000)	(35,000)	\$15,000
101	Payment In Lieu of Taxation (H & B's)	(82,221)	(80,946)	\$1,275
102	OMPF	(754,900)	(1,140,000)	(\$385,100)
	Sub Total Other Revenues	(672,121)	(1,100,946)	\$410,325
	Difference to Raise From Taxation	\$ 28,268,443	\$ 28,944,256	\$ (675,813)

% Difference 2.39%
1.77%

Revenue Neutral Departments			
Water operating surplus	(2,055,873)	(2,506,277)	(450,404)
Waste Water operating surplus	(684,256)	(975,671)	(291,415)
Parking operating surplus	27,185	7,672	(19,513)

CITY OF OWEN SOUND
 GENERAL REVENUE
 DRAFT 2018 OPERATING BUDGET

		2018 DRAFT BUDGET	2017 BUDGET	VARIANCE
0110	TAX REVENUE	\$ (29,089,255.90)	(\$28,363,442.97)	(\$725,812.92)
0120	SUPPLIMENTALS	\$ (100,000.00)	(\$50,000.00)	(\$50,000.00)
0140	REBATES	\$ 500,000.00	\$525,000.00	(\$25,000.00)
0160	TAX WRITE OFF	\$ 200,000.00	\$120,000.00	\$80,000.00
0101	PAYMENTS IN LIEU	\$ (80,946.00)	-82,221.00	\$1,275.00
0102	ONTARIO MUNICIPAL PARTNERSHIP FUND	\$ (1,140,000.00)	-754,900.00	(\$385,100.00)
0103	PENALTY AND INTEREST ON TAX	\$ (300,000.00)	-285,000.00	(\$15,000.00)
0103	INTEREST REVENUE/EXPENSE	\$ (35,000.00)	-50,000.00	\$15,000.00
		\$ (30,045,201.90)	\$ (28,940,563.97)	\$(1,104,637.92)

CITY OF OWEN SOUND
GOVERNANCE
DRAFT 2018 OPERATING BUDGET

		2018 DRAFT BUDGET	2017 BUDGET	VARIANCE
1000	COUNCIL	\$ 236,781.07	\$232,161.71	\$4,619.36
2000	CITY MANAGER AND COMMUNICATIONS	\$ 250,860.18	363,358.47	(\$112,498.29)
2370	ASSET MANAGEMENT	\$ 24,941.11	24,628.77	\$312.34
2301	NON DEPARTMENTAL	\$ 458,100.00	292,100.00	\$166,000.00
2302	DEBENTURES	\$ 1,576,784.66	1,730,431.31	(\$153,646.65)
2502	GRANTS AND EXTERNAL TRANSFERS	\$ 159,045.28	167,938.84	(\$8,893.56)
		2,706,512	2,810,619	-104,107

BUDGET BREAKDOWN	2018	2017	change
WAGES	762,235.36	732,226.96	30,008
DEBT PAYMENTS	1,576,784.66	1,730,431.31	(153,647)
MATERIALS	436,372.00	486,838.00	(50,466)
LEGAL AND CONTRACT	62,000.00	48,000.00	14,000
EXTERNAL TRANSFERS	123,450.00	126,600.00	(3,150)
Net Operating Budget	2,960,842	3,124,096	(163,254)
NET TRANSFERRED TO OTHER DEPARTMENTS	(254,329.71)	(309,311.16)	54,981
FUNDED FROM RESERVES	-	(4,166.00)	4,166
TAX BURDEN	2,706,512	2,810,619	- 104,107

Note: Matured debt payments have been allocated to one time capital spending and will be reduced with any future debenture issues.

CITY OF OWEN SOUND
CORPORATE SERVICES
DRAFT 2018 OPERATING BUDGET

	2018 DRAFT BUDGET	2017 BUDGET	VARIANCE
2100 DIRECTOR OF CORPORATE SERVICES	\$ 142,568.14	\$157,057.55	(\$14,489.41)
2110 CLERKS	\$ 467,287.39	495,819.45	(\$28,532.06)
2513 ANIMAL CONTROL	\$ 43,700.00	42,200.00	\$1,500.00
2511 BY-LAW	\$ 219,368.85	162,261.00	\$57,107.85
2512 PARKING	\$ (0.11)	-0.69	\$0.58
2120 HUMAN RESOURCES	\$ 272,382.91	251,701.07	\$20,681.83
2130 WSIB	\$ 168,443.75	142,693.75	\$25,750.00
2230 INFORMATION TECHNOLOGY	\$ 331,243.23	347,559.52	(\$16,316.29)
2360 GIS	\$ 10,824.83	12,107.87	(\$1,283.03)
2310 ACCOUNTING	\$ 181,391.33	119,214.04	\$62,177.29
2340 PAYROLL	\$ 77,094.47	77,960.96	(\$866.49)
2320 PURCHASING	\$ 137,934.91	146,764.43	(\$8,829.52)
2330 REVENUE	\$ 85,281.09	83,790.33	\$1,490.77
2140 SERVICE OWEN SOUND	\$ 38,087.65	45,469.85	(\$7,382.21)
	\$ 2,175,608	\$ 2,084,599	\$ 91,009

BUDGET BREAKDOWN	2018	2017	change
WAGES	2,388,907.20	2,206,920	181,987.64
DEBT PAYMENTS	62,930.93	62,931	-
MATERIALS	641,345.00	602,925	38,420.00
LEGAL AND CONTRACT	658,674.51	623,925	34,749.51
REVENUE AND USER FEES	(621,414.00)	(556,450)	- 64,964.00
FINES AND PENALTIES	(131,750.00)	(167,000)	35,250.00
Net Operating Budget	2,998,694	2,773,250	225,443
NET TRANSFERRED TO OTHER DEPT	(639,880.20)	(743,352)	103,471.72
TRANSFERS TO RESERVES	(183,205.00)	54,700	- 237,905.00
TAX BURDEN	2,175,608	2,084,599	91,010

**CITY OF OWEN SOUND
OPERATIONS
DRAFT 2018 OPERATING BUDGET**

	2018 DRAFT BUDGET	2017 BUDGET	VARIANCE
2400 DIRECTOR OF OPERATIONS	\$ 89,841	\$ 85,839	\$ 4,002
2401 TRANSIT	\$ 937,601	\$ 862,756	\$ 74,845
2402 AIRPORT	\$ 199,202	\$ 160,804	\$ 38,399
2410 MANAGERS	\$ 158,650	\$ 185,811	\$ (27,161)
2411 LABOUR AND FLEET	\$ (5,940)	\$ 31,467	\$ (37,407)
2412 ROADS MAINTENANCE	\$ 843,002	\$ 614,561	\$ 228,441
2426 STORM AND DRAINAGE	\$ 98,905	\$ 165,046	\$ (66,141)
2412 WINTER CONTROL	\$ 1,594,927	\$ 1,488,569	\$ 106,358
2413 TRAFFIC AND STREETLIGHTS	\$ 434,850	\$ 451,117	\$ (16,268)
2416 WASTE MANAGEMENT	\$ 344,977	\$ 476,607	\$ (131,630)
2417 SOLAR ENERGY	\$ (60,000)	\$ -	\$ (60,000)
2440 ENGINEERING	\$ 275,165	\$ 254,829	\$ 20,336
2421 WATER	\$ 83	\$ 1	\$ 81
2423 WASTE WATER	\$ 0	\$ (1)	\$ 1
2425 LANDFILL	\$ 192,962	\$ 265,515	\$ (72,554)
	\$ 5,104,226	\$ 5,042,924	\$ 61,302

BUDGET BREAKDOWN	2018	2017	change
WAGES	\$ 4,724,984	\$ 4,619,004	\$ 105,981
DEBT PAYMENTS	\$ 1,975,818	\$ 2,341,347	\$ (365,529)
MATERIALS	\$ 3,748,350	\$ 3,512,180	\$ 236,170
LEGAL AND CONTRACT	\$ 3,222,076	\$ 3,254,785	\$ (32,709)
GRANTS	\$ (580,000)	\$ (575,000)	\$ (5,000)
REVENUE AND USER FEES	\$ (12,580,955)	\$ (12,235,618)	\$ (345,337)
Net Operating Budget	\$ 510,274	\$ 916,698	\$ (406,424)
NET TRANSFERRED FROM OTHER DEPT'S	\$ 1,028,855	\$ 1,070,832	\$ (41,977)
TRANSFERRED TO RESERVES	\$ 3,565,097	\$ 3,055,394	\$ 509,703
TAX BURDEN	\$ 5,104,226	\$ 5,042,924	\$ 61,302

DIFFERENCE (0.00) 0.00

CITY OF OWEN SOUND
FACILITIES
DRAFT 2018 OPERATING BUDGET

	2018 DRAFT BUDGET	2017 BUDGET	VARIANCE
2430 FACILITIES MANAGER	\$ 42,509	\$ 26,817	\$ 15,693
2431 CITY HALL	\$ 178,800	\$ 168,175	\$ 10,625
2432 POLICE BUILDING	\$ 264,800	\$ 235,125	\$ 29,675
2433 BAYSHORE	\$ 961,498	\$ 929,963	\$ 31,535
2435 GENERAL FACILITIES	\$ 282,430	\$ 212,293	\$ 70,136
2436 REGIONAL RECREATION CENTRE	\$ 846,491	\$ 789,534	\$ 56,957
	\$ 2,576,527	\$ 2,361,907	\$ 214,620

BUDGET BREAKDOWN	2018	2017	
WAGES	1,079,467.23	980,585	98,881.75
DEBT PAYMENTS	43,000.00	-	43,000.00
MATERIALS	1,122,410.00	1,102,890	19,520.00
LEGAL AND CONTRACT	313,750.00	195,197	118,553.02
			-
REVENUE AND USER FEES	(30,575.00)	(1,500)	- 29,075.00
Net Operating Budget	\$ 2,528,052	\$ 2,277,172	\$ 250,880
NET TRANSFERRED TO OTHER DEPT'S	(39,325.00)	4,175	- 43,500.00
TRANSFERRED TO RESERVES	87,800.00	80,560	7,240.00
TAX BURDEN	2,576,527	2,361,907	214,620
DIFFERENCE	0.00	(0.00)	

**CITY OF OWEN SOUND
COMMUNITY SERVICES
DRAFT 2018 OPERATING BUDGET**

		2018 DRAFT BUDGET	2017 BUDGET	VARIANCE
2500	DIRECTOR OF COMMUNITY SERVICES	\$ 43,568	\$ 63,558	\$ (19,989)
2510	BUILDING INSPECTION	\$ 18,523	\$ 18,825	\$ (302)
2520	PLANNING	\$ 266,955	\$ 259,455	\$ 7,500
2514	PARKS AND GREENSPACES	\$ 1,352,346	\$ 1,225,460	\$ 126,886
2415	CEMETERY AND PLAYSACES GENERA	\$ 278,506	\$ 316,540	\$ (38,034)
2532	PROGRAMS	\$ (6,250)	\$ (68,000)	\$ 61,750
2533	FACILITY BOOKING	\$ (773,999)	\$ (800,195)	\$ 26,197
2530	ECONOMIC DEVELOPMENT	\$ 238,341	\$ 209,952	\$ 28,389
2531	BUSINESS ENTERPRISE CENTRE	\$ 15,000	\$ 15,000	\$ -
2540	TOURISM	\$ 161,495	\$ 153,514	\$ 7,982
2541	SPECIAL EVENTS GENERAL	\$ 126,646	\$ 111,974	\$ 14,672
		\$ 1,721,132	\$ 1,506,082	\$ 215,050

BUDGET BREAKDOWN	2018	2017	
WAGES	2,446,093	2,319,358	\$126,735.55
DEBT PAYMENTS	7,093	7,093	\$0.00
MATERIALS	748,450	768,640	(\$20,190.00)
LEGAL AND CONTRACT	287,934	344,047	(\$56,113.37)
GRANTS	(100,000)	(90,000)	(\$10,000.00)
REVENUE AND USER FEES	(1,863,599)	(1,965,384)	\$101,785.39
Net Operating Budget	\$ 1,525,972	\$ 1,383,754	# \$ 142,218
NET TRANSFERRED TO OTHER DEPT'S	105,160	7,293	\$97,867.00
TRANSFERRED TO RESERVES	90,000	115,035	(\$25,035.00)
TAX BURDEN	1,721,132	1,506,082	215,050

DIFFERENCE (0.00) 0.00

CITY OF OWEN SOUND
FIRE PROTECTION SERVICES
DRAFT 2018 OPERATING BUDGET

	2018 DRAFT BUDGET	2017 BUDGET	VARIANCE
2101 FIRE GENERAL	4,626,433.04	4,494,271.19	132,161.85
2120 FIRE PREVENTION	1,500.00	1,000.00	500.00
2130 EMERGENCY OPER C C	5,000.00	5,000.00	0.00
2135 FIRE AND RESCUE TRAINING	-	0.00	0.00
2140 WATER RESCUE	3,000.00	3,000.00	0.00
2180 EQUIPMENT	271,150.00	217,650.00	53,500.00
2185 PROPERTY	69,000.00	66,000.00	3,000.00
	<u>4,976,083.04</u>	<u>4,786,921.19</u>	<u>189,161.85</u>

BUDGET BREAKDOWN

	<u>2018</u>	<u>2017</u>	
WAGES	4,455,805.00	4,326,003	129,802.29
DEBT PAYMENTS	-	-	0.00
MATERIALS	240,093.70	230,800	9,293.70
LEGAL AND CONTRACT	78,000.00	78,000	0.00
GRANTS			0.00
REVENUE AND USER FEES	(8,500.00)	(8,500)	0.00

Net Operating Budget	\$ 4,765,399	\$ 4,626,303	# \$ 139,096
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NET TRANSFERRED TO OTHER DEPT'S	21,684.34	21,618	66.34
TRANSFERRED TO RESERVES	189,000.00	139,000	50,000.00

TAX BURDEN	4,976,083	4,786,921	189,162
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DIFFERENCE	(0.00)	0.48
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CITY OF OWEN SOUND
POLICE SERVICES
DRAFT 2018 OPERATING BUDGET

		2018 DRAFT BUDGET	2017 BUDGET	VARIANCE
3000	POL SERV BOARD	42,536	49,562.32	-7,026.82
3100	POLICE FORCE	6,090,102	6,099,749.87	-9,648.36
3200	POLICE CIVILIANS	839,053	737,820.02	101,233.39
3300	COURT SECURITY	345,579	291,163.01	54,416.48
		<u>7,317,269.92</u>	<u>7,178,295.22</u>	<u>138,974.70</u>

BUDGET BREAKDOWN	2018	2017	change
WAGES	8,818,467	8,659,168	159,299.26
DEBT PAYMENTS	-	-	0.00
MATERIALS	399,879	369,379	30,500.00
LEGAL AND CONTRACT	226,575	220,200	6,375.00
GRANTS	(598,438)	(546,031)	-52,406.60
REVENUE AND USER FEES	(1,521,714)	(1,506,921)	-14,793.48
		-	

Net Operating Budget	7,324,769	\$	7,195,795	# \$	128,974
NET TRANSFERRED TO OTHER I	-		-		0.00
TRANSFERRED TO RESERVES	(7,500)		(17,500)		10,000.00
TAX BURDEN	7,317,269		7,178,295		138,974

DIFFERENCE 0.52 0.00