

## Table of Contents

<b>Current Budget Overview .....</b>	<b>CUR 3</b>
Highlights .....	CUR 4
Schedule A: Tax Levy Summary .....	CUR 9
Schedule B: Consolidated Change from 2011 .....	CUR 19
Schedule C: Staff Complement Summary .....	CUR 25
Schedule D: Contributions to / from Reserve and Reserve Funds .....	CUR 26



# Current Budget Overview



# Current Budget Overview

---

## Introduction

The 2012 budget, like those of previous years, has been developed with regard for the continuing uncertainty in the economy, the resulting effect on taxpayers' ability to pay and known Council priorities, balancing these priorities against the City's fiscal capacity and available financial resources. To some degree it is a "status quo" budget designed to address existing commitments and priorities of Council and citizens' expectations to ensure value for money. The 2012 budget lays the foundation for the planned community engagement and strategic plan process to review priorities that will provide the strategic direction for future budgets. The primary fiscal objective throughout the budget preparation exercise has been to limit the property tax impact of the 2012 budget to the same level as that of 2011.

The 2012 Current Budget includes the minimum operating requirements necessary to generally maintain approved service levels, subject to some adjustment to allow reallocation of resources to new commitments. Most significant among these new commitments are the continued expansion of public transit service along with the increased impact of the seniors' fare reduction, the opening of new recreation and library facilities in the Bram East and Mount Pleasant Communities, a reserve fund contribution for the redevelopment of Peel Memorial Hospital, and other costs required to extend services to growth areas of the City. Alongside these service priorities is the need to ensure a sound financial base to address future priorities by phasing out the temporary measures (reserve draws) used to cushion the impact of the recession in recent years.

Just as the downturn in the economy affected taxpayers, it also had a serious impact on the City's revenue stream. While revenues resulting directly or indirectly from the development process have improved, they remain below pre-recession levels. Recreation program revenues have not rebounded and remain at significantly reduced levels. Continued low interest rates limit the investment income that can be generated from City reserves and working funds. On the expenditure side, fuel and utility prices and other rising costs continue to have a major impact on the 2012 budget.

The 2012 Current Budget calls for total gross expenditures of \$454.8 million, an increase of \$25.3 million over 2011. After adjusting for assessment growth of \$7.4 million (2.7%), the budget requires a 3.9% tax levy increase to fund current operations, extend essential service levels to growth areas and continue to respond to known Council priorities such as transit expansion. Also approved again this year is an additional 1% dedicated tax levy for infrastructure.

# Current Budget Overview

---

The combined additional tax levy requirement of 4.9% or \$14.0 million translates into a \$23 per year tax increase per \$100,000 of residential assessment, or \$75 on the average residential property tax bill, based on a 2012 property assessment value of \$330,000 (2011: \$320,000). This is equivalent to a 2.0% increase on the total residential tax bill (Schedule A), which is below the current rate of inflation as measured by the Consumer Price Index.

The Region of Peel 2012 tax increase was approved at 1.3% and therefore, the combined impact on the average property tax bill would be 2.5%. This is relevant in a two-tier municipal government like Peel, where the taxpayer receives a single tax bill to cover the total cost of services provided by both levels of government. Budget pressures can vary between the two levels and from year-to-year but it is the combined tax increase that affects the taxpayer. Specifically, at present, the benefit from provincial uploading is being realized in the Region of Peel budget where the relevant services are provided. From a taxpayer perspective, that benefit should be shared between the City and Regional levels depending on service priorities and each municipality's financial capacity to respond to those priorities.

Being a provincially designated growth community comes with significant financial challenges for City departments committed to meeting the increased service demands resulting from growth and maintaining service levels in line with citizen expectations. At the same time, provincial legislative requirements (Accessibility for Ontarians with Disabilities Act, Health & Safety regulations, Development Charges Act) have to be addressed in operating budgets. To that end, initial budget submissions for operating needs combined with the impact of economic and financial conditions on the City's revenues translated into a tax increase of nearly 11% (\$30.7 million). Understanding the economic pressures taxpayers are already facing, it was clear that such an increase was not acceptable.

To address the financial challenges outlined, Senior Management adopted a number of basic principles in formulating the budget submission, resulting in the following measures:

- New full time staff complement requests were closely scrutinized and, with the exception of Transit staffing for the expansion of the Züm rapid transit service, very few new positions are being recommended. As a result, front line services will need to absorb volume growth with existing staff and/or increased contracting. Support services will again have to continue absorbing growth in demand with existing staff, relying on occasional use of contract staff where feasible to address the most severe pressure points.
- Operating departments were challenged to defer all "decisionable" requests for budget increases, whether to address annual growth pressures, enhance service levels or deal with emerging issues.

# Current Budget Overview

---

- Expenditure budgets have been reviewed to identify additional mitigation measures wherever possible. After several years of budget constraint, there is little room remaining to adjust administrative expenditures, and while operating departments continue to find ways to absorb routine inflationary pressures, additional funding must be allocated to cover the more significant price increases in fuel, utilities and other direct operating costs.
- Some fee increases are proposed where feasible (Transit, Planning) to recover a portion of the increased costs of providing services.
- In some cases, the impact of new programs and initiatives has been deferred to subsequent budget years, or addressed only partially, deferring a portion of the annualized cost to 2013.
- While the use of stabilization reserves to offset temporary budget impacts that result directly from cyclical economic pressures and to phase in the impact of new transit routes is for the most part eliminated in this budget, a small draw continues to be made to phase in the impact of reduced supplementary taxes.
- Contributions from the operating budget to the capital program have not only been maintained but marginally increased in this budget, to address the continued increase of the capital replacement backlog (the “infrastructure deficit”). However, efforts to review and reallocate unspent funds from previously approved capital projects will be continued, to address some essential new requirements such as Municipal Election equipment costs.

Following is a high level summary of the changes from the 2011 budget, as detailed in Schedule B:

- Core operating adjustments incorporate controllable and non-controllable variables that affect the net cost of delivering existing services only, before allowing for growth in the City’s population. They include provisions for salaries and wages, expenditure and revenue adjustments to reflect actual operating results at existing service level standards, and other financial adjustments. The total impact for this category is \$11.8 million, a significant reduction from previous years (approximately \$15 million in 2010 and 2011).

The major driver for this category on the cost side is \$7.9 million for all changes in salary and wage costs for existing staff including the estimated impact of collective agreements settled in 2011 or not yet concluded. While some increase in investment income is forecast in spite of continuing low interest rates, the increase is offset by a reduced draw from the interest rate stabilization reserve. Decreased operating revenue in Recreation and Planning, accounts for nearly \$1.9 million of the increase, and the increased price of diesel fuel accounts for \$0.8 million.

# Current Budget Overview

---

- Commitments include expenditure increases necessary to maintain service levels, allowing for growth in the City's capital infrastructure (new roads, parks, facilities) and increased demand for services such as transit. The principal expenditure impacts in this category are the direct result of capital projects previously approved by Council, funding the staff and other costs of operating the additional capital facilities and equipment. The total impact of this category is \$13.1 million.

Specific cost drivers in this category include the net operating impact of Züm rapid transit expansion (\$2.3 million), operating costs for growth in corporate and recreational facilities (\$1.8 million), roads operations (\$3.1 million) and information technology contractual obligations (\$0.5 million).

The recommended 1% dedicated infrastructure levy, combined with the \$2.0 million capital allocation and repayment requirements for internal borrowing, account for \$4.8 million in additional funding allocated to the capital program. The need to continue increasing contributions to the capital program arises from the steady growth in the amount of City infrastructure to be maintained and the aging of the infrastructure already in place. This increasing liability is partly reflected in the annual depreciation figures reported in the City's financial statements (\$78 million in 2010, up from \$58 million reported in 2009), figures which actually understate the liability for asset replacement as they are based on historic costs, not replacement costs.

- Mitigation measures are intended to insulate taxpayers from additional tax increases for the current budget year. In recent years, City reserve funds have been relied on for a major contribution to budget mitigation but their capacity to offset required budget increases has for the most part been exhausted, and in any case, such measures are generally targeted for circumstances that are expected to be temporary.

The measures recommended in 2012 include new or modestly increased user fees (\$2.1 million in Planning fees and Transit fares) and budget reductions as a result of proposed operating changes (efficiencies) and service level adjustments (\$3.0 million). The mitigation measures identified in this section of the budget reduce the tax levy increase by \$5.1 million. In addition, the deferral of many budget items related to existing and proposed service levels also constitutes mitigation. These deferred needs are discussed briefly below, and are detailed in the departmental sections of the budget submission.

This is the second year in which non union merit pay is not carried in the budget. Restoring merit increases at the first available opportunity is a priority for the Senior Management Team, within a redesigned performance program.

# Current Budget Overview

---

- Growth and service priorities recommended for funding this year are minimal, amounting to only \$1.6 million including a \$1.0 million reserve fund contribution for the redevelopment of Peel Memorial Hospital, for increased grants requested by Brampton Safe City and the Brampton Arts Council, funding for Flower City program initiatives, and replenishment of the Corporate Contingency account to provide some limited capacity to address unforeseen issues that may arise during the year.
- Assessment Growth will provide additional revenue of \$7.4 million in 2012. This 2.7% growth in tax revenue does not compare to the highs achieved in years prior to the economic downturn, but is nevertheless positive in light of the drop in building permits issued in 2008 – 2009 and in comparison to results being experienced in neighboring municipalities. Compared to the \$10.3 million of growth-driven costs identified in the submission, assessment growth falls short of fully funding these costs, demonstrating once again that growth does not fully pay for itself in the short term. This is primarily due to the need to provide new infrastructure, facilities, and services before 100% of the new population that will utilize them has arrived. In the long term, new development should generate sufficient revenue to cover the growth related costs.
- Deferred priorities outlined in the departmental budget submission total approximately \$16 million. All departments have again deferred requests for staffing that are needed to respond to the constant growth in demand for services. These deferrals will have the effect of limiting the ability to consistently achieve desired direct service levels and to provide internal support services in a timely manner. The largest impacts in this category are the deferral of an estimated \$5.4 million in costs for parks maintenance, \$2.9 million for recommended transit service expansion and \$1.6 million of public works staffing and other costs.
- The Southwest Quadrant Renewal project has been addressed in this budget as per the plan approved by Council in August 2011. The initial installment towards the phase-in of the annual lease payment is built into the 2012 capital program and allocated to the expected fit up costs of the new administrative space. This has been accomplished without detriment to the annual capital program through a combination of the planned infrastructure levy, annual allocation from assessment growth and judicious use of the Federal Gas Tax funds to maintain and/or increase spending in eligible programs.

# Current Budget Overview

## Schedule A:

### Tax Levy Summary

<b>Balance Forward: Current Tax Levy (2011)</b>	<b>\$275,184,598</b>
Add: Additional Tax Levy Due to Assessment Growth	\$7,422,713
Revised Tax Levy Base Before Approved Tax Levy Increase	\$282,607,311
Add: Tax Levy Increase Approved	\$13,951,585
<b>Ending Balance: Revised Tax Levy (2012)</b>	<b>\$296,558,896</b>

### Residential Tax Impact

	2011	2012
Tax Rate Impact - City Portion	4.1%	4.9%
Tax Rate Impact - Total Tax Bill*	2.6%	2.5%
\$ Increase / \$100,000 Assessment**	\$19	\$23
\$ Increase / Average Assessment**	\$61	\$75

\* Assumes Region of Peel increase of 1.3%

\*\* City portion only

Average Residential Assessment (2012) = \$330,000

Average Residential Assessment (2011) = \$320,000

# Current Budget Overview

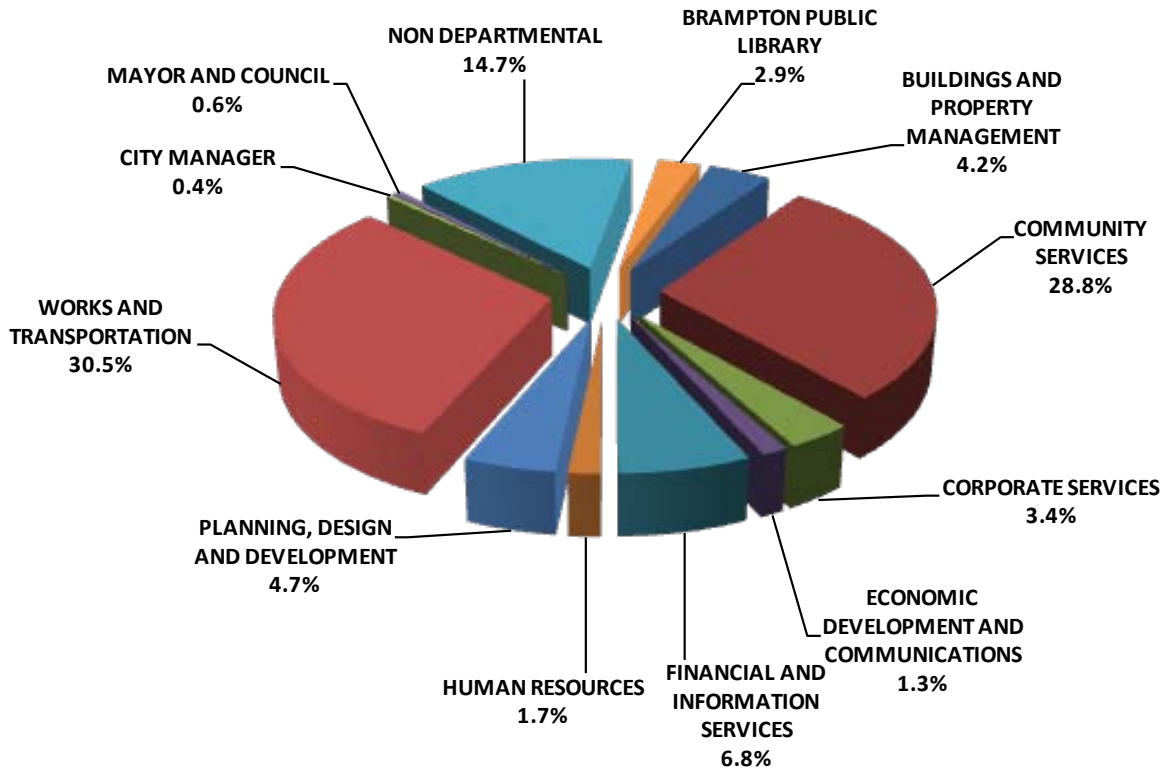
## Current Budget Financial Summary

(\$000s)	VARIANCE				
	2011 BUDGET	2011 ACTUALS*	2012 BUDGET	2012 BUDGET VS. 2011 BUDGET	% CHANGE
<b><i>DEPARTMENT BREAKDOWN</i></b>					
BUILDINGS AND PROPERTY MANAGEMENT	\$16,991	\$16,197	\$17,280	\$288	1.7%
COMMUNITY SERVICES	\$97,196	\$100,176	\$101,136	\$3,940	4.1%
CORPORATE SERVICES	\$12,505	\$12,223	\$12,836	\$331	2.6%
ECONOMIC DEVELOPMENT AND COMMUNICATIONS	\$5,774	\$5,830	\$5,749	(\$25)	-0.4%
FINANCIAL AND INFORMATION SERVICES	\$26,550	\$26,669	\$27,001	\$451	1.7%
HUMAN RESOURCES	\$6,290	\$6,361	\$6,194	(\$96)	-1.5%
PLANNING, DESIGN AND DEVELOPMENT	\$4,990	\$5,948	\$3,895	(\$1,095)	-21.9%
WORKS AND TRANSPORTATION	\$85,380	\$87,208	\$87,592	\$2,212	2.6%
CITY MANAGER	\$1,930	\$1,967	\$1,930	\$0	0.0%
MAYOR AND COUNCIL	\$2,795	\$2,660	\$2,772	(\$24)	-0.8%
NON DEPARTMENTAL	(\$272,871)	(\$277,710)	(\$279,419)	(\$6,549)	2.4%
BRAMPTON PUBLIC LIBRARY	\$12,470	\$12,470	\$13,035	\$565	4.5%
<b>Net Expenditures</b>	<b>\$0</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>(\$0)</b>	
<b><i>BREAKDOWN BY CATEGORY</i></b>					
Labour Expenditures	\$265,856	\$265,595	\$277,905	\$12,049	4.5%
Other Expenditures	\$163,636	\$164,392	\$176,863	\$13,227	8.1%
<b>Total Expenditures</b>	<b>\$429,493</b>	<b>\$429,987</b>	<b>\$454,768</b>	<b>\$25,276</b>	<b>5.9%</b>
Gross Revenues	(\$429,493)	(\$429,987)	(\$454,768)	(\$25,276)	5.9%
<b>Net Expenditures</b>	<b>\$0</b>	<b>(\$0)</b>	<b>\$0</b>	<b>\$0</b>	

\*Forecast year- end actuals based on August 31<sup>st</sup>, 2011 actual results

# Current Budget Overview

## 2012 Budgeted Gross Expenditures by Department



# Current Budget Overview

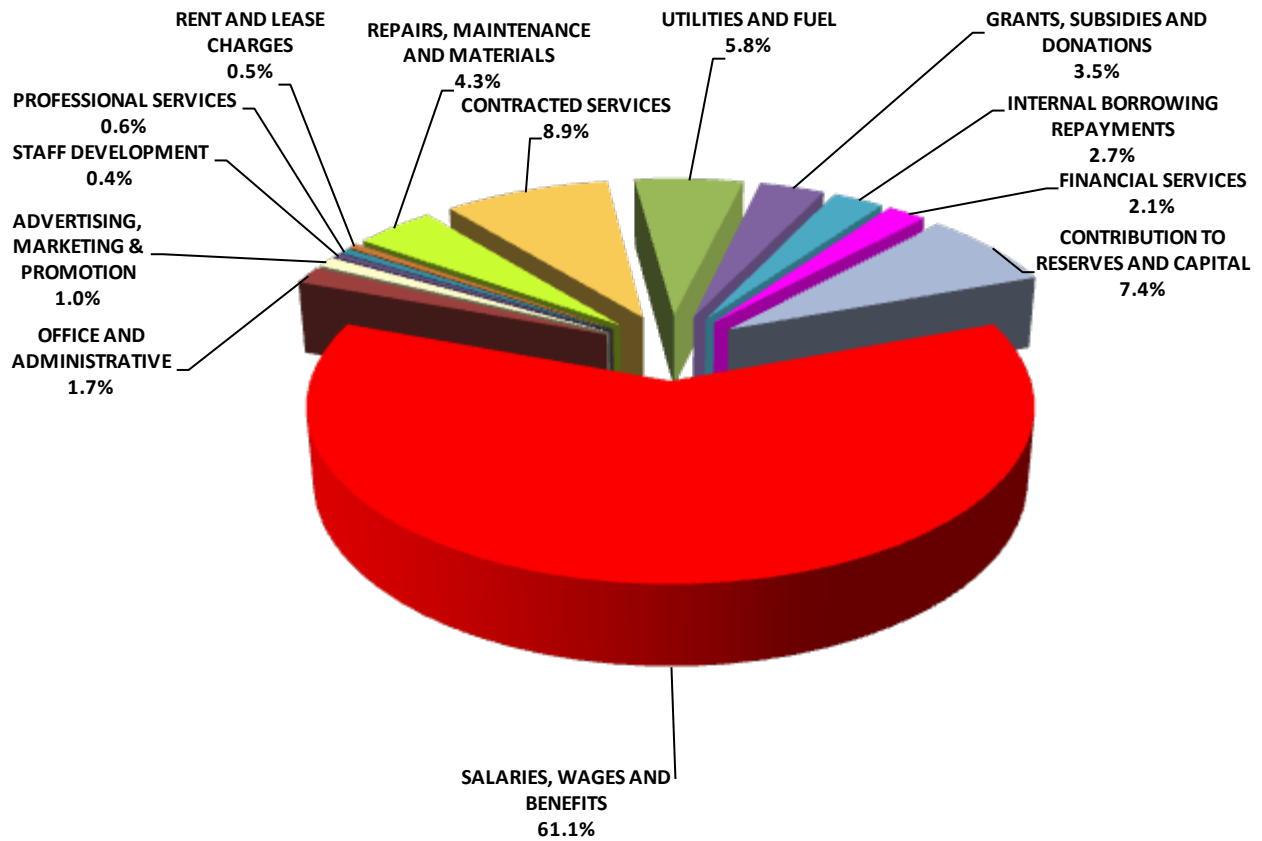
## 2012 Budgeted Expenditures and Revenues by Type

(\$000s)	VARIANCE				
	2011 BUDGET	2011 ACTUALS*	2012 BUDGET	2012 BUDGET VS. 2011 BUDGET	% CHANGE
<b><i>EXPENDITURES BY TYPE</i></b>					
SALARIES, WAGES AND BENEFITS	\$265,856	\$265,595	\$277,905	\$12,049	4.5%
OFFICE AND ADMINISTRATIVE	\$7,877	\$7,374	\$7,632	(\$244)	-3.1%
ADVERTISING, MARKETING & PROMOTION	\$4,828	\$4,656	\$4,621	(\$207)	-4.3%
STAFF DEVELOPMENT	\$1,912	\$1,711	\$1,993	\$81	4.2%
PROFESSIONAL SERVICES	\$2,454	\$2,014	\$2,532	\$79	3.2%
RENT AND LEASE CHARGES	\$2,952	\$2,818	\$2,380	(\$572)	-19.4%
REPAIRS, MAINTENANCE AND MATERIALS	\$18,155	\$18,403	\$19,509	\$1,354	7.5%
CONTRACTED SERVICES	\$38,380	\$37,710	\$40,268	\$1,888	4.9%
UTILITIES AND FUEL	\$23,226	\$24,479	\$26,431	\$3,204	13.8%
GRANTS, SUBSIDIES AND DONATIONS	\$14,823	\$14,822	\$15,771	\$948	6.4%
INTERNAL BORROWING REPAYMENTS	\$11,999	\$11,999	\$12,457	\$459	3.8%
FINANCIAL SERVICES	\$10,979	\$12,038	\$9,515	(\$1,465)	-13.3%
CONTRIBUTION TO RESERVES AND CAPITAL	\$26,050	\$26,367	\$33,754	\$7,704	29.6%
<b>Total Expenditures by Type</b>	<b>\$429,493</b>	<b>\$429,987</b>	<b>\$454,768</b>	<b>\$25,276</b>	<b>5.9%</b>
<b><i>REVENUES BY TYPE</i></b>					
TAXES AND PIL'S	(\$283,393)	(\$285,541)	(\$305,418)	(\$22,025)	7.8%
USER FEE AND SERVICE CHARGES	(\$111,783)	(\$110,009)	(\$117,958)	(\$6,175)	5.5%
INVESTMENT AND OTHER INCOME	(\$13,550)	(\$17,725)	(\$15,500)	(\$1,950)	14.4%
GRANTS AND SUBSIDIES	(\$8,038)	(\$8,182)	(\$8,146)	(\$108)	1.3%
CONTRIBUTION FROM RESERVES	(\$12,729)	(\$8,530)	(\$7,747)	\$4,982	-39.1%
<b>Total Revenues by Type</b>	<b>(\$429,493)</b>	<b>(\$429,987)</b>	<b>(\$454,768)</b>	<b>(\$25,276)</b>	<b>5.9%</b>

\*Forecast year- end actuals based on August 31<sup>st</sup>, 2011 actual results

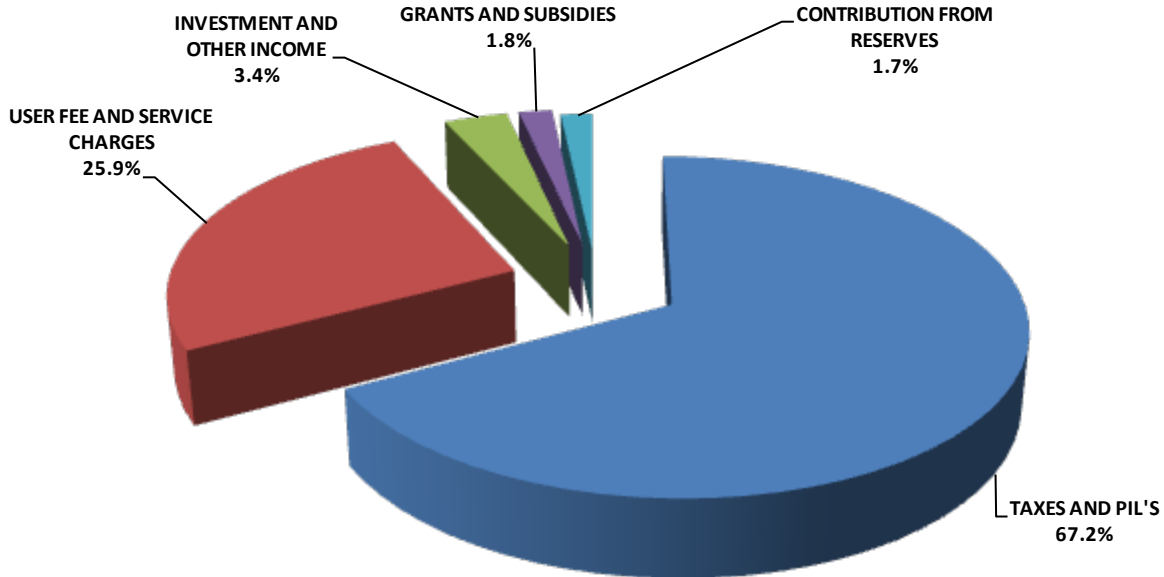
# Current Budget Overview

## 2012 Budgeted Gross Expenditures by Type



# Current Budget Overview

## 2012 Budgeted Gross Revenues by Type



## Staffing Complement

As of October 31, 2011, the City had 2,704 approved full-time staff complement (Schedule C).  
New full-time staff complement for 2012 is:

- Works & Transportation – 50 staff for Transit
- Parks and Recreation – 7 staff for Recreation and 2 staff for Parks Maintenance
- Corporate Services – 4 Enforcement Officers
- Building and Property Management – 1 staff for Property Management
- Fire – 1 Day Shift Communications Operator

After making these adjustments, the new full time complement will be 2,769.

The budget submission also identifies 5 new part-time positions in Works & Transportation (crossing guards).

# Current Budget Overview

---

## Grants to External Organizations

Included within the recommended 2012 Current Budget are the following grants:

- **Brampton Public Library** – There is a \$13.0 million grant to fund the majority of costs associated with the Library’s operations. This represents a change of \$0.6 million from the approved 2011 Current Budget requirement and includes opening of the Bram East branch and the annualization of operating costs for the Mount Pleasant Village branch. See the Brampton Public Library section for more detail.
- **Brampton Safe City Association (BSCA)** – There is a \$224,905 grant to fund operating costs associated with this organization. This includes an increase of \$6,000 or 2.7% from the approved 2011 Current Budget (see Non Departmental variance for more detail).
- **Brampton Arts Council (BAC)** – There is a \$472,629 grant to fund operating costs associated with this organization. This represents an increase of \$86,436 or 22.4% from the approved 2011 Current Budget due to 1 F/T staff request and a permanent Arts Group funding grant (see Non Departmental variance for more detail).
- **Brampton Downtown Development Corporation (BDDC)** – There is a \$264,000 grant to fund operating costs associated with this organization.
- **Sports, Heritage, Arts & Culture, and Community Events** - Base funding of \$291,000 to support initiatives such as Carabram, Doors Open, and Studios of Brampton, among other citywide initiatives, is included in the submission. Funding is available for initiatives subject to Council approval throughout the year. There is no change in this allocation compared to the approved 2011 Current Budget.
- **Downtown DC Waiver** – This program was introduced to encourage development in the City’s downtown and central area. There is \$0.7 million included in the base budget in support of the 25 year repayment stream for Development Charges (DCs) for approved and pending projects within the Community Improvement Plan (CIP) area. To maintain DC reserves intact for needed growth infrastructure, the City pays the DCs on behalf of approved projects.

# Current Budget Overview

---

## Reserve and Reserve Funds

Included in the 2012 Current Budget are contributions to and draws from corporate reserves in support of various functions (Schedule D).

**Contributions to Reserves** include contributions in support of current and/or future tax based capital asset repair and replacement, self-insurance deductibles, WSIB claims provisions, and Municipal Elections.

- Capital Contributions (Res #4, Res #10, Res #58, Contribution to Capital) – These contributions are required to support the current and future tax based component of the capital program, the majority related to repair and replacement of existing City assets. For 2012, the operating budget includes base contributions of \$22.6 million.
- 10% non-DC Contribution (Res #78) - As the City continues to grow, the requirement to fund growth driven capital infrastructure projects has remained unabated. The growth funding from Development Charges comes with an associated tax based funding need to support the non-DC eligible portion of capital projects.
- Self Insurance of Deductibles (Res #8) - As a result of the City's growing infrastructure base, insurance costs are also increasing (e.g. community facilities, transit fleet, etc.). An increased contribution of \$2.0 million is required for 2012 due to the strategic move to increase insurance deductibles and self insure additional claims payouts.

**Contributions from Reserves** include required draws from Reserves to support the current year's operating functions.

- General Rate Stabilization Reserve – Due to a partial rebound in supplementary taxes revenue, reserve draws which have been used to offset the cyclical downturn have been reduced by \$2.1 million in 2012. The remaining base budget for 2012 includes the \$3.5 million backstop provision to fund operations as well as \$0.8 million in provisions to support cyclical economic impacts in supplementary taxes.
- Municipal Elections (Res #25) – A contribution to this Reserve Fund is made annually to spread the election costs over the years between elections.

# Current Budget Overview

---

- Dedicated Gas Tax (Res #89) - The Provincial Dedicated Gas Tax Funds for Public Transportation program provides just over \$7.7 million in 2012. The full amount is now recognized in the Current Budget to pay for the operating costs of previously approved Transit service level increases. The program has now been fully phased in by the Province, so any increases in receipts from this program in future years is expected to be modest, only reflecting ridership growth. Therefore, Transit service level increases since 2005 have been and will continue to be supported by increases in the tax levy. Only capital programs have been eligible for other subsidies and grants, and the net cost of the resulting service increases will require tax funding.
- Building Rate Stabilization (Res #89) – A minimal contribution to this Reserve Fund is required to balance operating costs of the Building Division.

The following paragraphs describe the current status of strategic and stabilization reserve funds.

**Legacy Fund** – This Reserve Fund was originally established with a \$100 million balance, which has been maintained. Annual interest on the balance is built into the base budget to offset tax levy needs (currently targeted at \$4.5 million).

**Community Investment Fund** – This Reserve Fund was originally established with a \$100 million balance. At 2011 year end, there will be approximately \$88.4 million in internal loans for capital projects committed against this fund, leaving an uncommitted balance of \$11.6 million. These loans are for initiatives such as the Rose Theatre, parking garages, POA Courthouse, administrative space, and “revolving loans”. There will be additional internal loan commitments of \$7.6 million upon approval of the 2012 capital budget, including Fire vehicle replacements, IT infrastructure, and the shortfall in the 10% non-DC contribution for growth related capital projects. Annual interest on the fund, including loans outstanding, is built into the base budget to offset tax levy needs (currently targeted at \$4.5 million).

**Interest Rate Stabilization** - This Reserve Fund is anticipated to have a balance of \$20.8 million at the end of 2011. It is recommended that the balance be protected for use in mitigating a further reduction in investment income expected in 2012 and beyond.

**Building Rate Stabilization** - This Reserve Fund, established pursuant to Bill 124 changes in the Building Code, is available for Building operations only, to offset temporary shortfalls in building permit revenue. It is anticipated to have a balance of \$7.1 million at the end of 2011. A contribution to Capital of \$0.9 million from this Reserve Fund has been included as part of the 2012 Capital Budget to fund the acquisition of vehicles for Building Divisions staff.

# Current Budget Overview

---

**General Stabilization Reserve** – This Reserve is intended to smooth the impact on the tax base of major unforeseen or unavoidable events and one-time impacts. There are currently \$31.8 million in outstanding internal loans committed against this reserve, and the estimated balance available at the end of 2011 is \$23.7 million. After accounting for all anticipated operating budget draw downs and principal repayments on internal loans in 2011, there is a modest cushion for an operating deficit in 2012.

Internal financing from reserves has been a prudent way of avoiding tax increases for capital programs in the past with reduced balances remaining for stabilization purposes. Council will need to consider other options for capital funding for 2013 and subsequent years.

## Conclusion

The approved budget and funding measures provide the necessary financial basis for operations, service and capital project delivery in 2012 to meet known Council priorities. Service needs will continue to grow into the future as the municipality grows. Funding challenges continue to face the municipality, particularly in the areas of infrastructure funding, the operating costs of new capital facilities and continuing requirements for a tax funding contribution towards the costs of growth.

# Current Budget Overview

---

## Schedule B: Consolidated Change from 2011 (\$000s)

	2012 Budget vs. 2011 Budget	Category Description
<b>CORE ADJUSTMENTS</b>		
> Compensation - net provisions for non union compensation changes and union collective agreements	7,879	Compensation Adjustments
> Operating expenditure adjustments to reflect actuals and forecasted actuals		
- Decrease in insurance premiums to reflect higher deductible	(2,000)	Growth / Work Volume
- Increased contribution to Insurance Reserve Fund to reflect increased self insurance claim payouts as a result of the higher insurance deductible	2,000	Growth / Work Volume
- Tax administration adjustments (i.e. write offs, rebates)	350	Growth / Work Volume
- Increase in the contribution to the Municipal Elections Reserve to address growth in election operating costs	300	Growth / Work Volume
- Bank service charges / credit and debit charges	153	Growth / Work Volume
- Net growth / work volume adjustments (further detail and break down provided in departmental variances)	920	Growth / Work Volume
- Net service related adjustments (further detail and break down provided in departmental variances)	464	Service
> Revenue adjustments to reflect actuals and forecasted actuals		
- Investment income increase (non-Hydro)	(1,950)	Growth / Work Volume
- Reduction in contribution from Reserve Fund (reversal of prior mitigation strategy)	1,950	Growth / Work Volume
- Supplementary tax revenue increase	(532)	Growth / Work Volume
- Reduction in contribution from Reserve Fund (reversal of prior mitigation strategy)	961	Growth / Work Volume
- Reduction in Reserve contribution due to growth in transit ridership revenues on existing routes (reversal of prior mitigation strategy)	1,397	Growth / Work Volume
- Interest and penalties on taxes	(500)	Growth / Work Volume
- Payments in-lieu of taxes (PILs) - adjustment	(118)	Growth / Work Volume

# Current Budget Overview

---

## Schedule B: Consolidated Change from 2011 (\$000s)

	<b>2012 Budget vs. 2011 Budget</b>	<b>Category Description</b>
- Net growth / work volume adjustments (further detail and break down provided in departmental variances)	316	Growth / Work Volume
- Net service related adjustments (further detail and break down provided in departmental variances)	169	Service
<b>SUBTOTAL, CORE ADJUSTMENTS</b>	<b>11,758</b>	
 <b>COMMITMENTS</b>		
<b><i>Buildings and Property Management</i></b>		
> Bram East Branch Library - facility operating costs (November - December)	110	Capital Impacts - Growth
> Mount Pleasant Village Branch Library - annualization of facility operating costs (January - July)	81	Capital Impacts - Growth
> Preventative and demand maintenance and materials	77	Capital Impacts - Growth
> Alderlea - facility operating costs (September - December)	62	Capital Impacts - Service
> Corporate Security - Shoppers World Terminal (September - December)	47	Capital Impacts - Service
> Courier (1 F/T) - offset by equivalent reduction in Brampton Public Library (transfer of responsibility)	30	Service
<b><i>Community Services - Fire and Emergency Services</i></b>		
> Day-Shift Communications Operator (1 F/T)	72	Capital Impacts - Growth
> Telestaff operating cost	27	Capital Impacts - Growth
> AVL/MDU - mobile communications operating costs	49	Capital Impacts - Growth
> CAD - outside service maintenance costs	44	Capital Impacts - Growth
<b><i>Community Services - Parks and Recreation</i></b>		
> Bram East Community Centre (partial year impact - includes 7 F/T staff)	165	Capital Impacts - Growth
> Parks Maintenance and Operations (2 F/T staff)	110	Capital Impacts - Growth
> Mount Pleasant Village	220	Capital Impacts - Growth
> Flower City Lawn Bowling	64	Capital Impacts - Growth

# Current Budget Overview

---

## Schedule B: Consolidated Change from 2011 (\$000s)

	2012 Budget vs. 2011 Budget	Category Description
<b>Financial and Information Services</b>		
> Corporate Technology License and Maintenance Fees	515	Capital Impacts - Growth
<b>Works and Transportation - Public Works</b>		
> Sandalwood Parkway Works Yard - operating impacts for new facility	346	Capital Impacts - Growth
> Winter control	1,299	Capital Impacts - Growth
> Contracted services	256	Inflation
> Streetlight hydro	1,142	Inflation
> Streetlight maintenance	225	Capital Impacts - Service
> Fleet fuel	199	Inflation
> Training for upgraded versions of Microstation and Inroads (Non-Recurring)	20	Capital Impacts - Service
> Crossing Guards (5 P/T)	56	Capital Impacts - Growth
<b>Works and Transportation - Transit</b>		
> Zum BRT Service Increase (20 Buses - 60,000 Service Hours - 50 F/T staff - 55% revenue recovery)	2,283	Capital Impacts - Growth
<b>Brampton Public Library</b>		
> Bram East Branch - operating costs to provide service support staff and programming in new catchment area (November - December)	251	Capital Impacts - Growth
> Mount Pleasant Village Branch - balance of operating costs to provide service support staff and programming in new catchment area (January to July)	389	Capital Impacts - Growth
> Reduction in courier costs - offset by equivalent increase for new position in Buildings and Property Management (transfer of responsibility)	(30)	Service
<b>Non Departmental</b>		
> Planned dedicated 1% Infrastructure Tax Levy	2,823	Capital Impacts - Service
> Planned contribution from assessment growth to Reserve Fund #4 - Asset Repair and Replacement to support growth in the City's infrastructure	1,376	Capital Impacts - Growth
> Contribution to Reserve Fund #4 for additional park shade shelters	120	Capital Impacts - Service
> Internal borrowing repayments to support previously approved capital projects	459	Capital Impacts - Service

# Current Budget Overview

---

## Schedule B: Consolidated Change from 2011 (\$000s)

	<b>2012 Budget vs. 2011 Budget</b>	<b>Category Description</b>
> Habitat for Humanity - grant for full amount of the City portion of DCs and CIL of Parkland for sites expected to advance in 2012	205	Capital Impacts - Growth
> Additional funding required to support 2012 new corporate staff additions (i.e. computers, software, telephone and support)	47	Capital Impacts - Growth
<b>SUBTOTAL, COMMITMENTS</b>	<b>13,139</b>	

### MITIGATION MEASURES

#### ***Buildings and Property Management***

> Building Condition Audit Assessment and Preservation Team - eliminate base funding and continue to perform work via contracted services	(275)	Service
---	-------	---------

#### ***Community Services - Parks and Recreation***

> Readjusting number of shows for Rose Theatre Program and Arts Adventure to ensure program capacity	(150)	Service
> Target Theatre promotions	(100)	Service
> Reduction in 20 summer staff in Parks and Recreation as a result of a reduction in rental vehicles	(150)	Service
> Fitness membership - eliminate subsidies for staff / Region of Peel / Corporate Partners	(16)	Service

#### ***Financial and Information Services***

> Telecom Service contract reduction and rate review - eliminate redundancy in external telephone line availability and funding for related telephone equipment	(300)	Growth / Work Volume
> License reductions - review and eliminate selected licenses	(100)	Service

#### ***Planning, Design and Development***

> Natural Systems Maintenance Fee (\$/ha) *NEW FEE*	(1,100)	Service
> Development Application Fees - eliminate development fee cap measure introduced during economic downturn	(500)	Service

# Current Budget Overview

---

## Schedule B: Consolidated Change from 2011 (\$000s)

	2012 Budget vs. 2011 Budget	Category Description
<b><i>Works and Transportation - Public Works</i></b>		
> Winter Control Contracted Services - Averaging	(650)	Service
> Winter Overtime (50% reduction) - prioritization of service level needs	(166)	Service
> Rental vehicles (50% reduction) - reduction in number of rental vehicles provided to operating Departments	(435)	Service
> Catchbasin cleaning (25% reduction) - prioritization of catchbasins cleaned annually	(175)	Service
> Road patching (25% reduction) - prioritization of road patches repaired annually	(115)	Service
> Pole replacement program (35% reduction) - prioritization and reassessment of pole replacements	(110)	Service
> Temporary /Seasonal Staff Resources/positions - adjust resources for annual unforeseen initiatives	(166)	Service
> Relamping program (25% reduction) - some adjustments to response time levels	(55)	Service
> Development Construction overtime (50% reduction)	(40)	Service
> Communications & Special Events (50% reduction) - e.g. reassessment of participation levels and reduced in-kind support and services	(46)	Service
<b><i>Works and Transportation - Transit</i></b>		
> Non-Cash Fare Increase - 3.5%	(489)	
<b>SUBTOTAL, MITIGATION MEASURES</b>	<b>(5,138)</b>	

## GROWTH AND SERVICE PRIORITIES

### ***Community Services - Parks and Recreation***

> Outdoor Ice Rinks - additional locations	30	Service
<b><i>Corporate Services</i></b>		
> Enforcement Officers (4 F/T) - partially offset by increased parking violations revenue in Non Departmental	330	Growth / Work Volume
- revenue increase in parking violations	(217)	Growth / Work Volume

# Current Budget Overview

---

## Schedule B: Consolidated Change from 2011 (\$000s)

	2012 Budget vs. 2011 Budget	Category Description
<b><i>Non Departmental</i></b>		
> Contribution to reserve fund for the redevelopment of Peel Memorial Hospital	1,000	Service
> Replenishment of corporate contingency account	250	Growth / Work Volume
> Brampton Downtown Development Corporation	60	Service
> Flower City Initiatives	50	Service
> Flower City Children's Story Book	20	Service
> Brampton Safe City grant	6	Compensation Adjustments
> Brampton Arts Council grant (includes 1 F/T staff)	86	Service
<b><u>SUBTOTAL, GROWTH AND SERVICE PRIORITIES</u></b>	<b><u>1,615</u></b>	
 <b>REVENUE SOURCES</b>		
> Assessment Growth - additional tax levy received by the City as a result of new properties added to the assessment roll	(7,423)	Assessment Growth
> Approved Tax levy Increase (4.9%)	(13,952)	Tax Levy Increase
<b><u>SUBTOTAL, REVENUE SOURCES</u></b>	<b><u>(21,374)</u></b>	
<b><u>TOTAL, NET EXPENDITURE CHANGE</u></b>	<b><u>(0)</u></b>	

**Note:**

Additional detail and breakdown pertaining to the line items listed above are provided in the respective departmental sections.

# Current Budget Overview

## Schedule C: Staff Complement Summary

DEPARTMENTS	2011 COMPLEMENT	RECOMMENDED ADDITIONS*	2012 COMPLEMENT
BUILDINGS AND PROPERTY MANAGEMENT	112	1	113
COMMUNITY SERVICES	864	10	874
CORPORATE SERVICES	161	4	165
ECONOMIC DEVELOPMENT AND COMMUNICATIONS	41	0	41
FINANCIAL AND INFORMATION SERVICES	232	0	232
HUMAN RESOURCES	52	0	52
PLANNING, DESIGN AND DEVELOPMENT	211	0	211
WORKS AND TRANSPORTATION	1,008	50	1,058
CITY MANAGER (including Internal Audit)	13	0	13
MAYOR AND COUNCIL	10	0	10
<b>CITY TOTAL</b>	<b>2,704</b>	<b>65</b>	<b>2,769</b>

SOURCE: HUMAN RESOURCES (as of Oct. 31/11)

\*Includes F/T and conversions to F/T

# Current Budget Overview

## Schedule D: Contributions to / from Reserve and Reserve Funds

The 2012 Current Budget includes contributions to reserves and reserve funds (estimated) as follows:

		2011 Budget	2012 Budget	Variance
Reserve Fund #3	Workplace Safety and Insurance Board	\$1,844	\$1,515	(\$329)
Reserve Fund #4	Asset Repair and Replacement <sup>1</sup>	\$16,482	\$20,801	\$4,319
Reserve Fund #8	Self Insurance of Deductibles <sup>2</sup>	\$2,750	\$4,750	\$2,000
Reserve Fund #10	Corporate Facilities <sup>1</sup>	\$200	\$151	(\$49)
Reserve Fund #23	Brampton Columbarium	\$4	\$4	\$0
Reserve Fund #25	Municipal Elections <sup>3</sup>	\$170	\$470	\$300
Reserve Fund #36	Joint Use Facility Agreement	\$2	\$2	\$0
Reserve Fund #37	Official Plan Review	\$120	\$120	\$0
Reserve Fund #58	Theatre Capital Improvements <sup>1</sup>	\$75	\$75	\$0
Reserve Fund #78	10% Non Development Charge Contribution	\$4,439	\$4,439	\$0
Reserve Fund #93	Building Rate Stabilization	\$0	\$29	\$29
Reserve Fund #126	Peel Memorial Hospital	\$0	\$1,000	\$1,000
Reserve Fund #134	Development Charges	\$59	\$59	\$0
Reserve Fund #211	Interest Rate Stabilization Reserve	\$300	\$300	\$0
	Contribution to Capital (Minor Capital) <sup>1</sup>	\$1,450	\$1,554	\$104
	<b>TOTAL (\$000s)</b>	<b>\$27,894</b>	<b>\$35,269</b>	<b>7,375</b>

1) Contributions to support tax funded capital programs: increase relates to 1% infrastructure levy and additional contribution from assessment growth

2) Contribution to Insurance Reserve Fund to support self insured claims payouts

3) Contribution to support ongoing current and future municipal election costs

# Current Budget Overview

		2011 Budget	2012 Budget	Variance
	Contribution from Capital	\$3	\$3	\$0
	Contribution from Trust Funds	\$35	\$36	\$1
	General Rate Stabilization Reserve <sup>4</sup>	\$6,397	\$4,297	(\$2,100)
Reserve Fund #3	WSIB Fund	\$1,088	\$1,174	\$86
Reserve Fund #8	Self Insurance of Deductibles	\$1,849	\$1,885	\$36
Reserve Fund #19	Employee Benefit Rate Stabilization	\$0	\$248	\$248
Reserve Fund #25	Municipal Elections	\$30	\$100	\$70
Reserve Fund #53	Brampton Senior Fund	\$4	\$4	\$0
Reserve Fund #89	Provincial Dedicated Gas Tax – Transit	\$7,632	\$7,740	\$108
Reserve Fund #93	Building Rate Stabilization	\$1,115	\$0	(\$1,115)
Reserve Funds #100 / #110 / #120	Legacy, Community Investment and Community Development Funds	\$9,000	\$9,000	\$0
Reserve Fund #211	Interest Rate Stabilization	\$2,208	\$0	(\$2,208)
	<b>TOTAL (\$000s)</b>	<b>\$29,360</b>	<b>\$24,487</b>	<b>(\$4,874)</b>

- 4) Includes amounts to be drawn down from the General Rate Stabilization Reserve, as and when required as follows:
- > \$796,963 to offset the cyclical downturn in revenues from supplementary taxes
  - > \$3,500,000 to fund various operating expenditures (continuation of existing program)