

BUDGET TASK FORCE MEETING JANUARY 15, 2015

2015 OPERATING BUDGET OVERVIEW

Budget Direction / Philosophy

- Maintain the same service levels as 2014

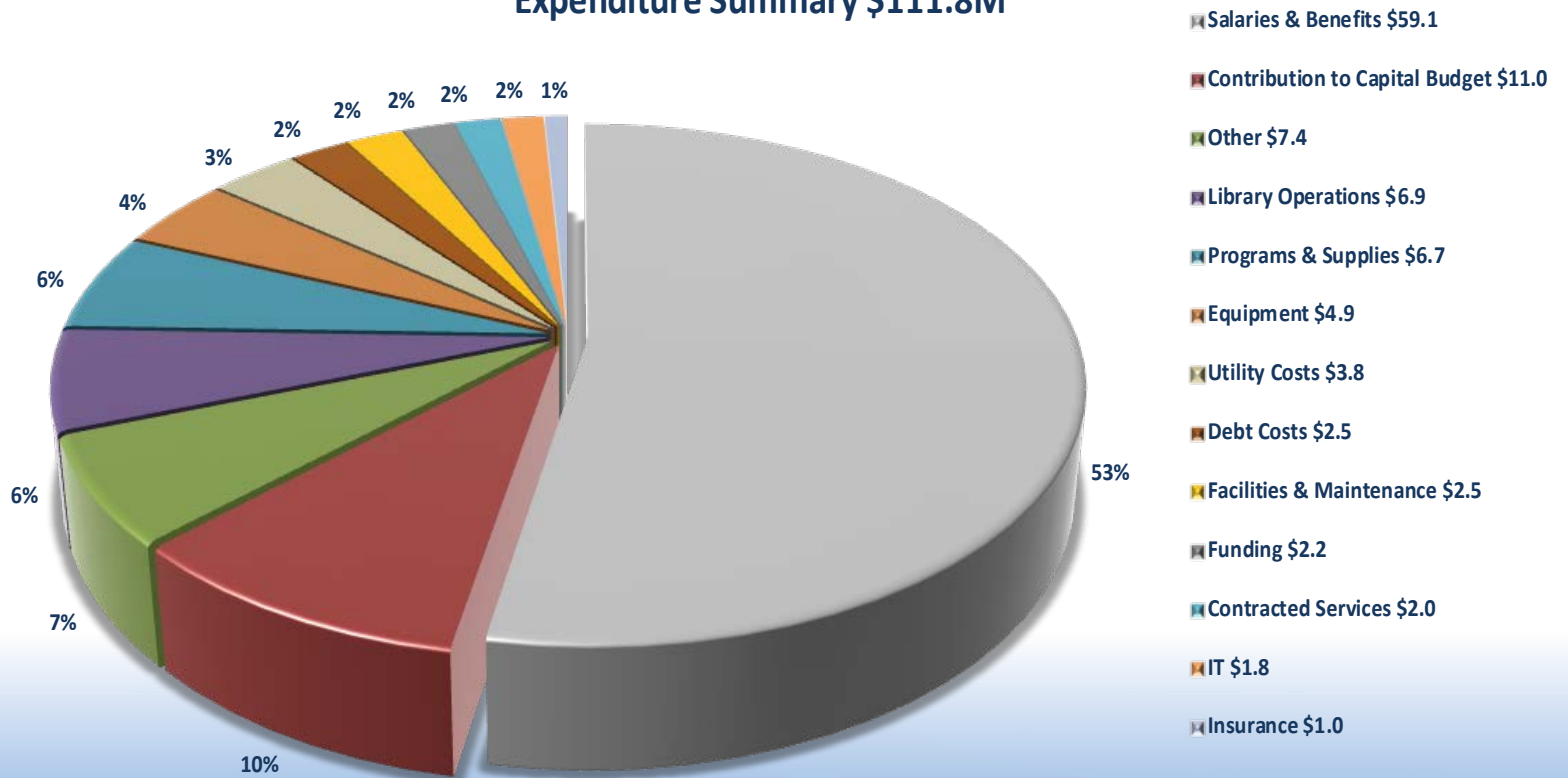
2015 Major Operating Budget Impacts

Description	2015 Budget Impacts Increase/(Decreases)	Tax Rate %
Major Increases in Expenditures		
Salaries and Benefits	1,158,453	1.57%
Capital Levy (Contribution to Capital)	0	0.00%
2014 Restructuring / Added Positions	397,000	0.54%
Hydro Dividend Revenues - Fund New Debt	(329,000)	-0.45%
New Debenture Debt Servicing	661,400	0.90%
Major Reductions in Revenues		
OMPF Grant	75,300	0.10%
Other Increases/(Decreases)		
	(599,453)	-0.82%
Assesment Growth		
	(545,300)	-0.74%
2015 Total Base Services Tax Levy Increase/(Decrease) Excluding Fire	818,400	1.10%
Operating Impact from Capital	720,300	0.98%
Growth Requests	307,100	0.42%
2015 Total Tax Levy Increase/(Decrease) Excluding Fire	1,845,800	2.50%
Fire Department		
Salaries and Benefits	529,600	0.72%
Other Expenditures	(96,800)	-0.13%
Revenues	156,900	0.21%
Assesment Growth		
	(194,100)	-0.26%
2015 Fire Department Tax Levy Increase/(Decrease)	395,600	0.54%
2015 Total City Tax Levy Increase/(Decrease)	2,241,400	3.04%

1% = \$736,300

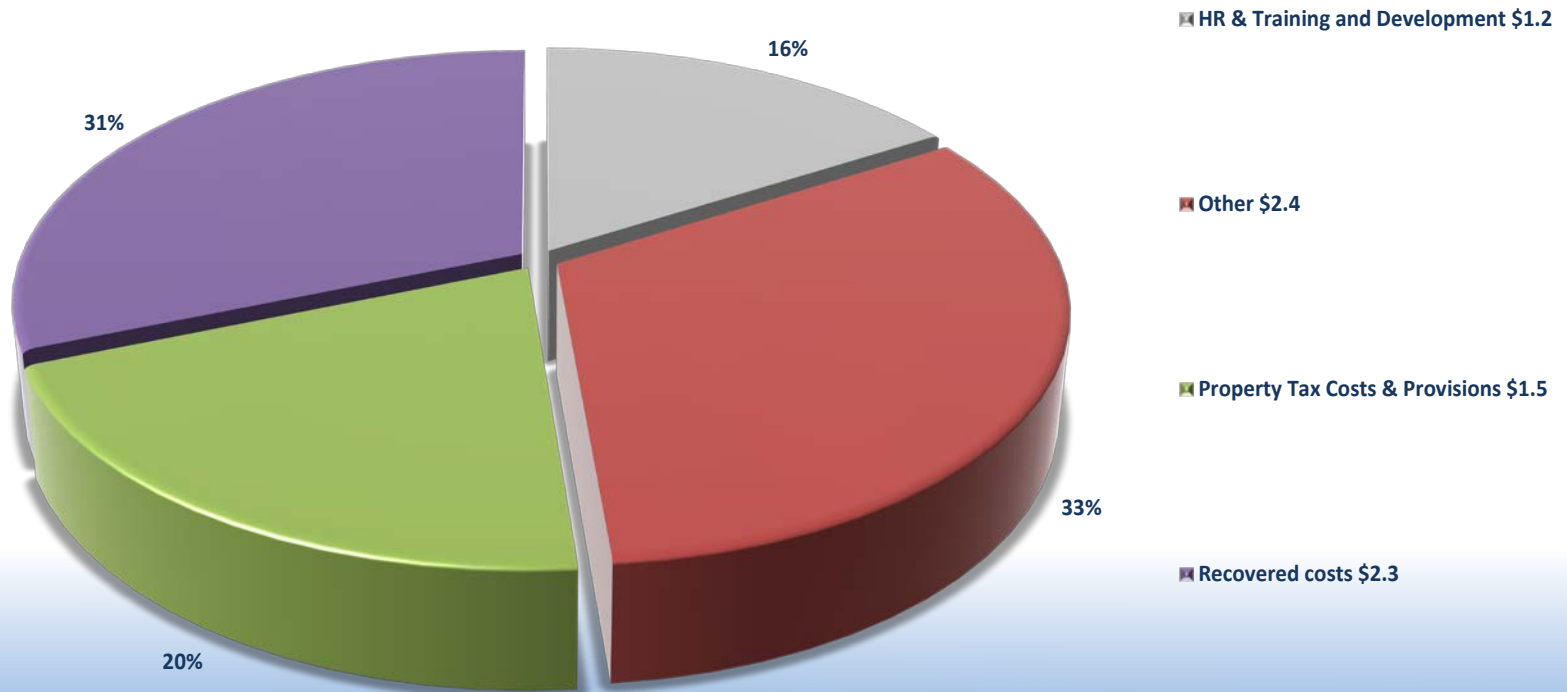
2015 Operating Budget Expenditure Summary

City of Cambridge 2015 Operating Budget
Expenditure Summary \$111.8M



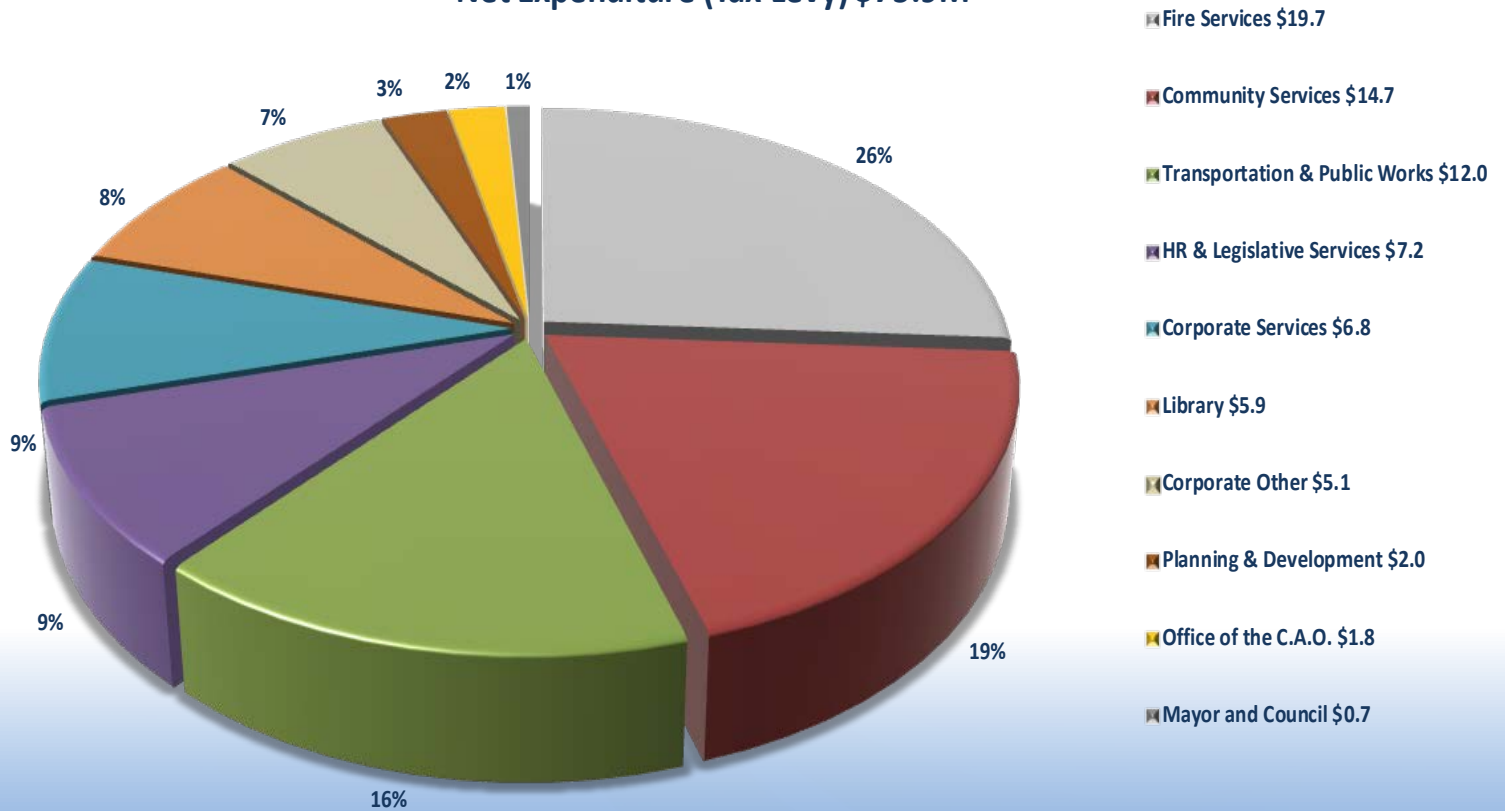
2015 Operating Budget Other Expenditure Summary

City of Cambridge 2015 Operating Budget
Other Expenditure Summary \$7.4M



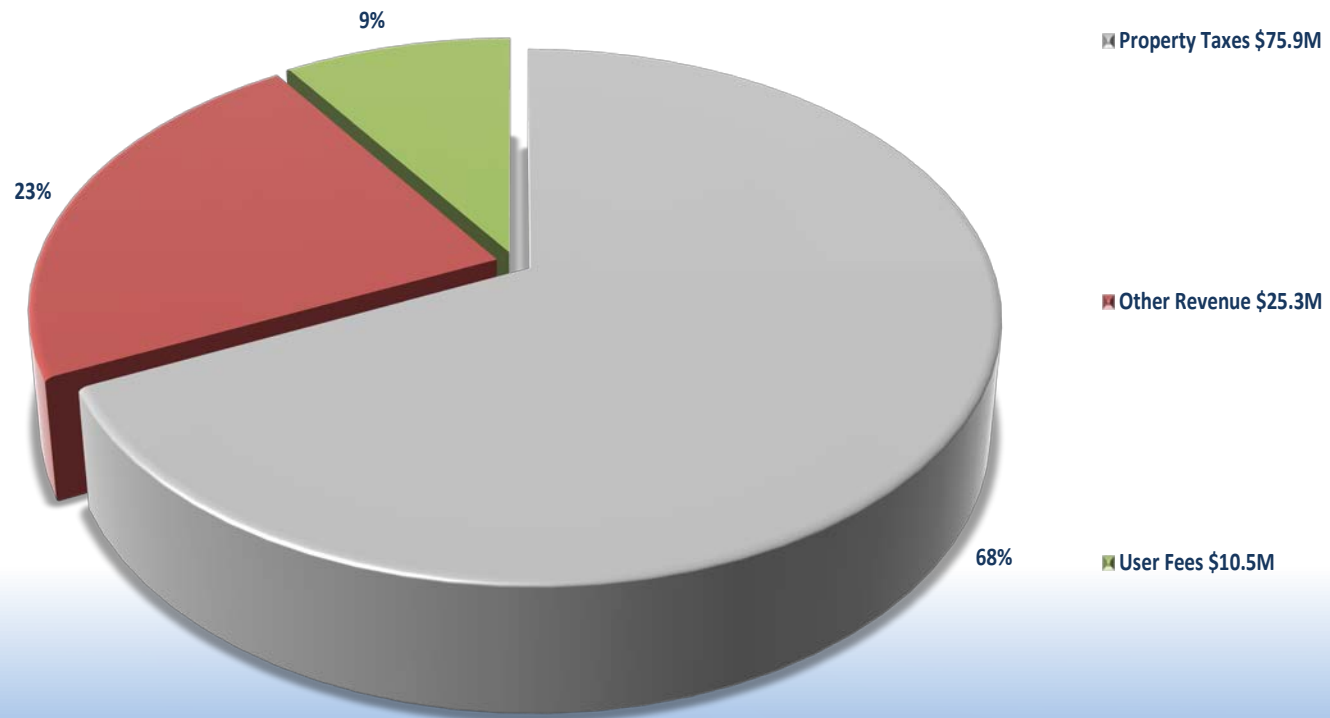
2015 Operating Budget Net Expenditure (Tax Levy)

City of Cambridge 2015 Operating Budget
Net Expenditure (Tax Levy) \$75.9M



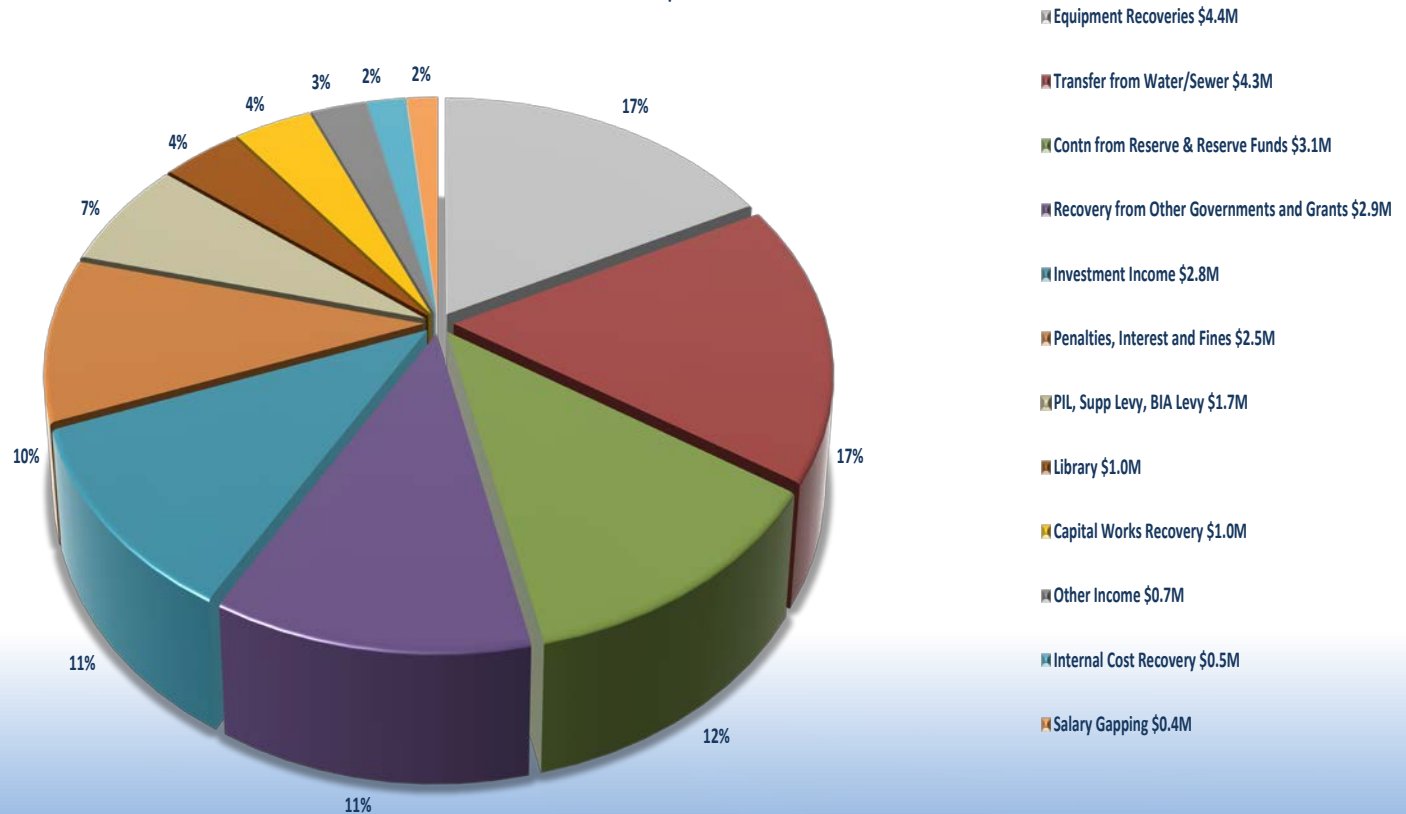
2015 Operating Budget Revenue Summary

City of Cambridge 2015 Operating Budget
Revenue \$111.7M



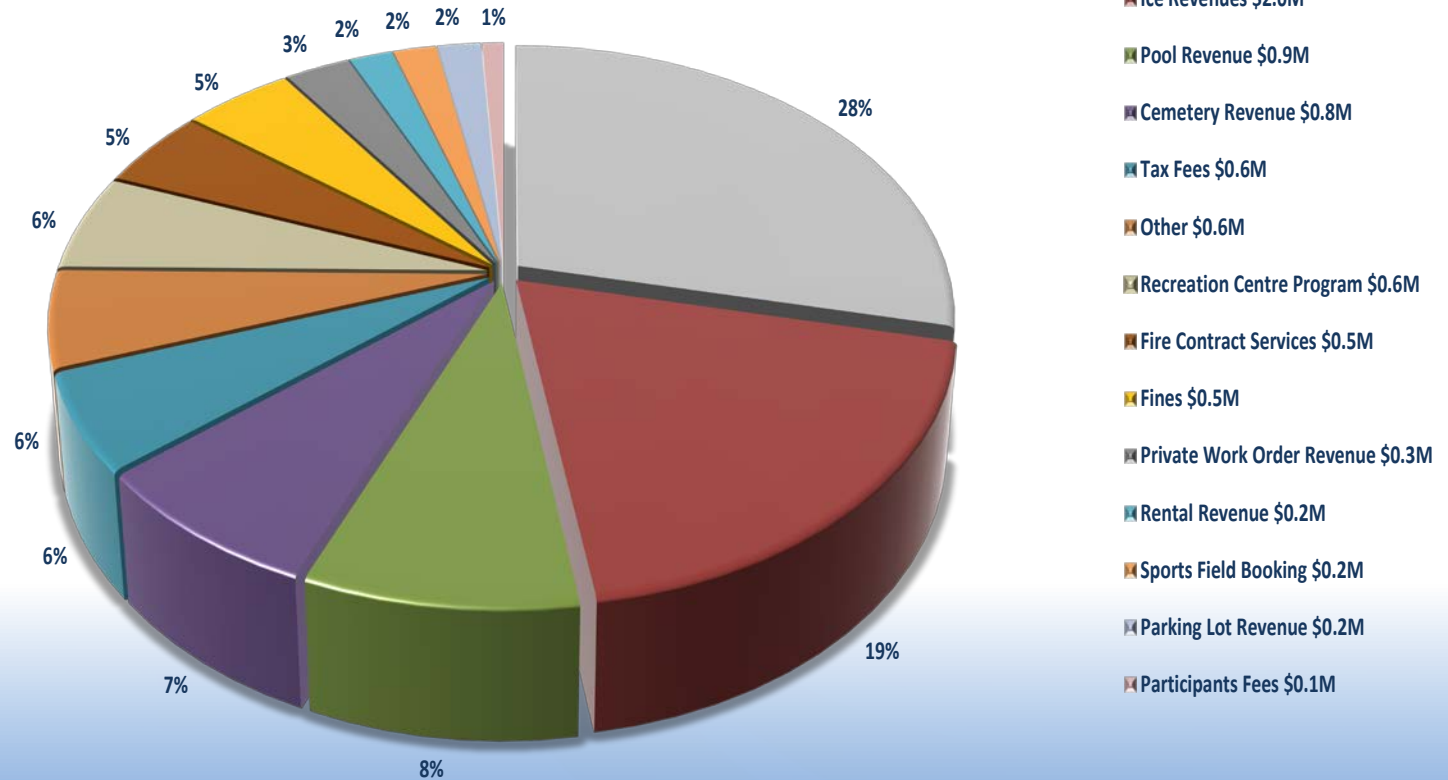
2015 Operating Budget Other Revenue

City of Cambridge 2015 Operating Budget
Other Revenue \$25.3M



2015 Operating Budget User Fee Revenue

City of Cambridge 2015 Operating Budget
User Fee Revenue \$10.5M



2015 Growth Service Level Enhancements

2015 Draft Operating Budget - Growth

Mayor & Council:	
Part-time Administrative Assistant (0.5 FTE)	\$ 44,500
Celebration of the Arts	\$ 5,000
Total Mayor & Council	\$ 49,500

Human Resources & Legislative Services:	
Health & Safety: support ongoing wellness initiatives, physical demand assessments (PDA's), job hazard analysis (JHA's) and legislated health & safety training	\$ 37,300
Employee Development: Support corporate initiatives for Leadership Development and strategic direction	\$ 50,000
Contribution from Training & Development reserve fund	\$ (50,000)
	\$ -
Total Human Resources & Legislative Services	\$ 37,300

2015 Growth Service Level Enhancements

2015 Draft Operating Budget - Growth

Corporate Services:		
Financial Analyst - support financial plan initiatives (1 FTE)	\$ 97,900	
Temporary gapping of Financial Analyst position (<i>2016 impact</i>)	<u>\$ (25,000)</u>	\$ 72,900
Temporary gapping of IT positions in Impact from Capital (project 15F020) (<i>2016 Impact</i>)		\$ (57,500)
Total Corporate Services		\$ 15,400

Corporate Other (Corporate Strategic Initiatives):		
Haven House		\$ 25,000
Pan Am Torch Relay		\$ 15,000
Creative Enterprise Initiative	\$ 45,000	
Contribution from Industrial Operations reserve fund	<u>\$ (45,000)</u>	\$ -
Total Corporate Other		\$ 40,000

2015 Growth Service Level Enhancements

2015 Draft Operating Budget - Growth

Transportation & Public Works:	
Project Engineer - Infrastructure Engineering (1 FTE)	\$ 115,700
Transfer from Water/Sewer fund for Project Engineer (70%)	\$ (77,000)
Temporary gapping of Project Engineer position (2016 impact)	\$ (9,600)
	<u>\$ 29,100</u>
Project Engineer - Development Engineering (1 FTE)	\$ 115,700
Transfer from Water/Sewer fund for Project Engineer (70%)	\$ (77,000)
Temporary gapping of Project Engineer position (2016 impact)	\$ (9,600)
	<u>\$ 29,100</u>
Clerical Administration (1 FTE)	\$ 53,300
Transfer from Water/Sewer fund for Clerical Administration (70%)	\$ (37,400)
Temporary gapping of Clerical Administration position (2016 impact)	\$ (4,100)
	<u>\$ 11,800</u>
New equipment for road maintenance: small plate tamper, mobile sign board, snow	\$ 23,500
Total Transportation & Public Works:	\$ 93,500

2015 Growth Service Level Enhancements

2015 Draft Operating Budget - Growth

Community Services	
Courier charges - Security transport services for five satellite facilities for banking purposes	\$ 7,000
Forestry crew - previously recovered from the Regional Road Maintenance contract; now will complete city work (0.24 FTE)	\$ 17,400
Transfer from Water/Sewer fund for Forestry crew	<u>\$ (17,400)</u>
	\$ -
Cemetery Supervisor:	
Reposition from leadhand to supervisor	\$ 17,000
New vehicle for Cemetery Supervisor - upfront purchase cost (<i>one-time only</i>)	\$ 18,500
New vehicle for Cemetery Supervisor - ongoing usage costs	<u>\$ 4,000</u>
	\$ 39,500
Extended day summer playground (pilot program at one location) (0.10 FTE)	\$ 2,700
Additional revenues for summer playground extended day pilot program	<u>\$ (2,600)</u>
	\$ 100
Neighbourhood Association Assistance - one Neighbourhood Association moving to	\$ 4,000
Allan Reuter Clerical Relief (evenings): reflect actual needs (0.15 FTE)	\$ 3,900
W.E. Pautler Clerical Relief (evenings): reflect actual needs (0.15 FTE)	\$ 4,600
Total Community Services	\$ 59,100

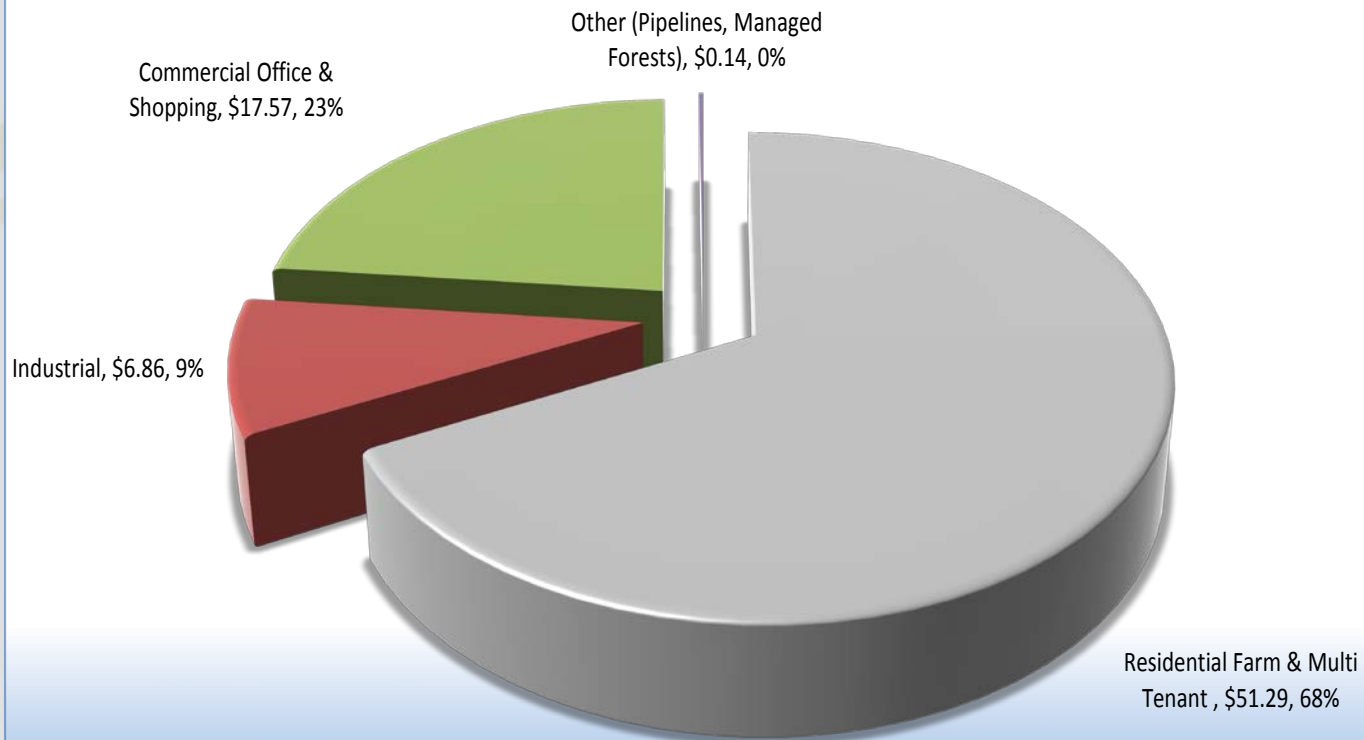
2015 Growth Service Level Enhancements

2015 Draft Operating Budget - Growth

Planning & Development Services	
Co-op student (4 month work term) (0.33 FTE)	\$ 12,300
Total Planning & Development Services	\$ 12,300
Total Growth	\$ 307,100

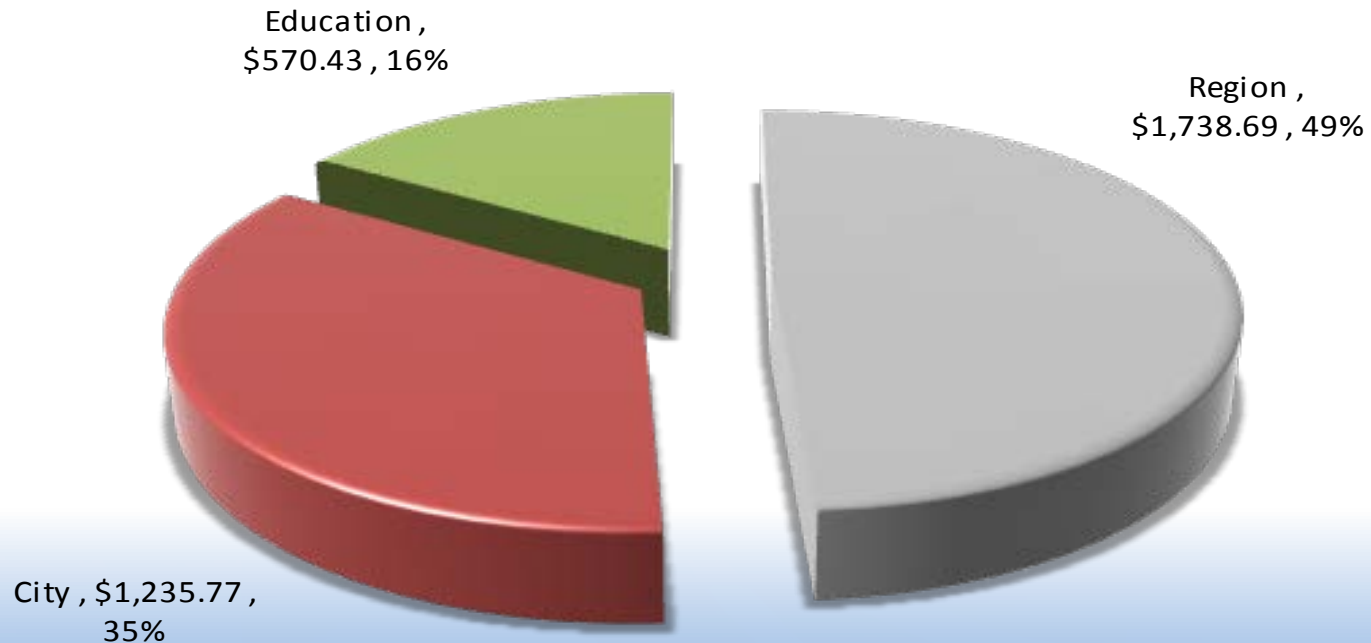
2015 Property Tax Revenue Breakdown

2015 Property Tax Revenue Breakdown - \$75.9



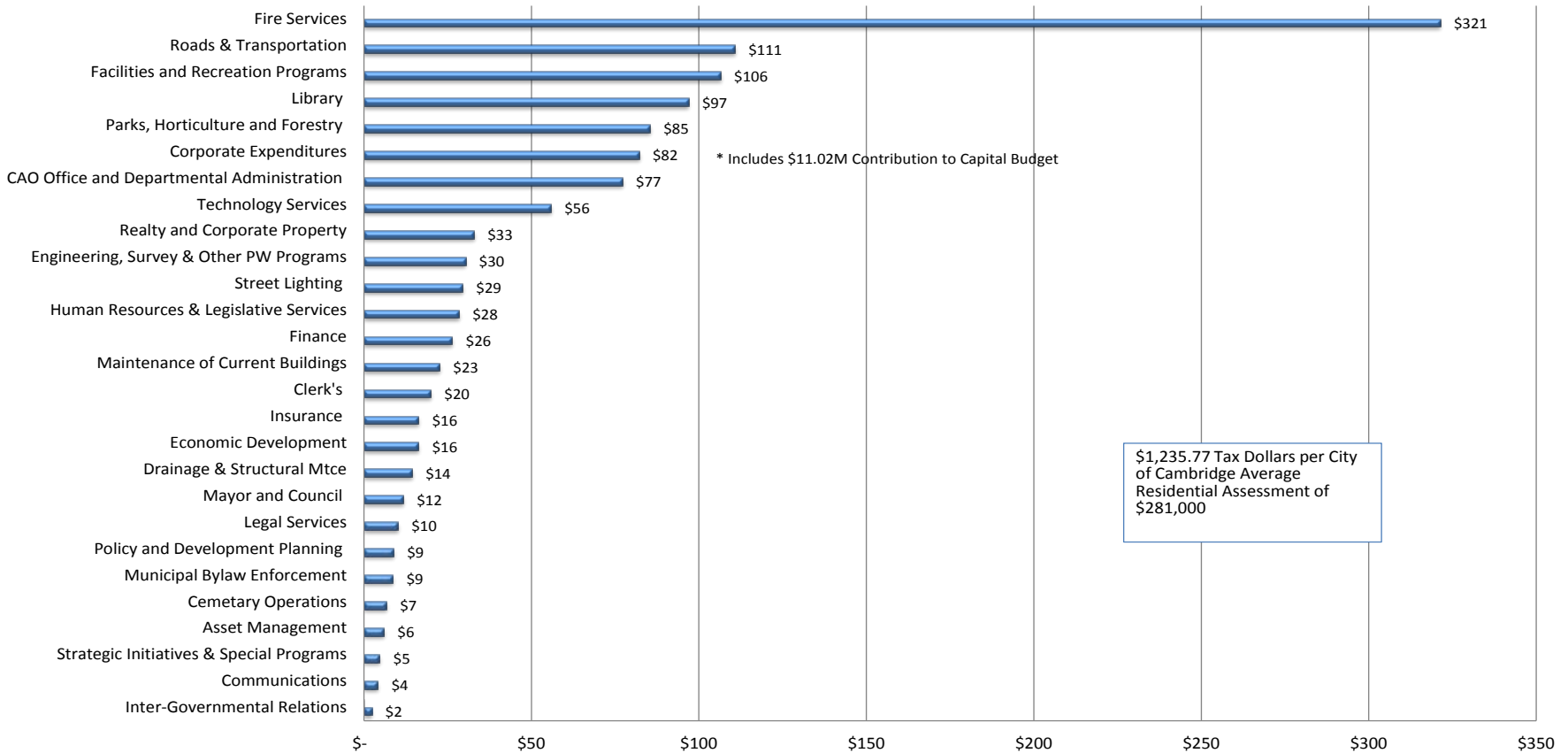
Where Do My Residential Property Taxes Go

Where Do My Residential Property Taxes Go ??? (\$3,544.89)



What Services Do Your 2015 Tax Dollars Provide

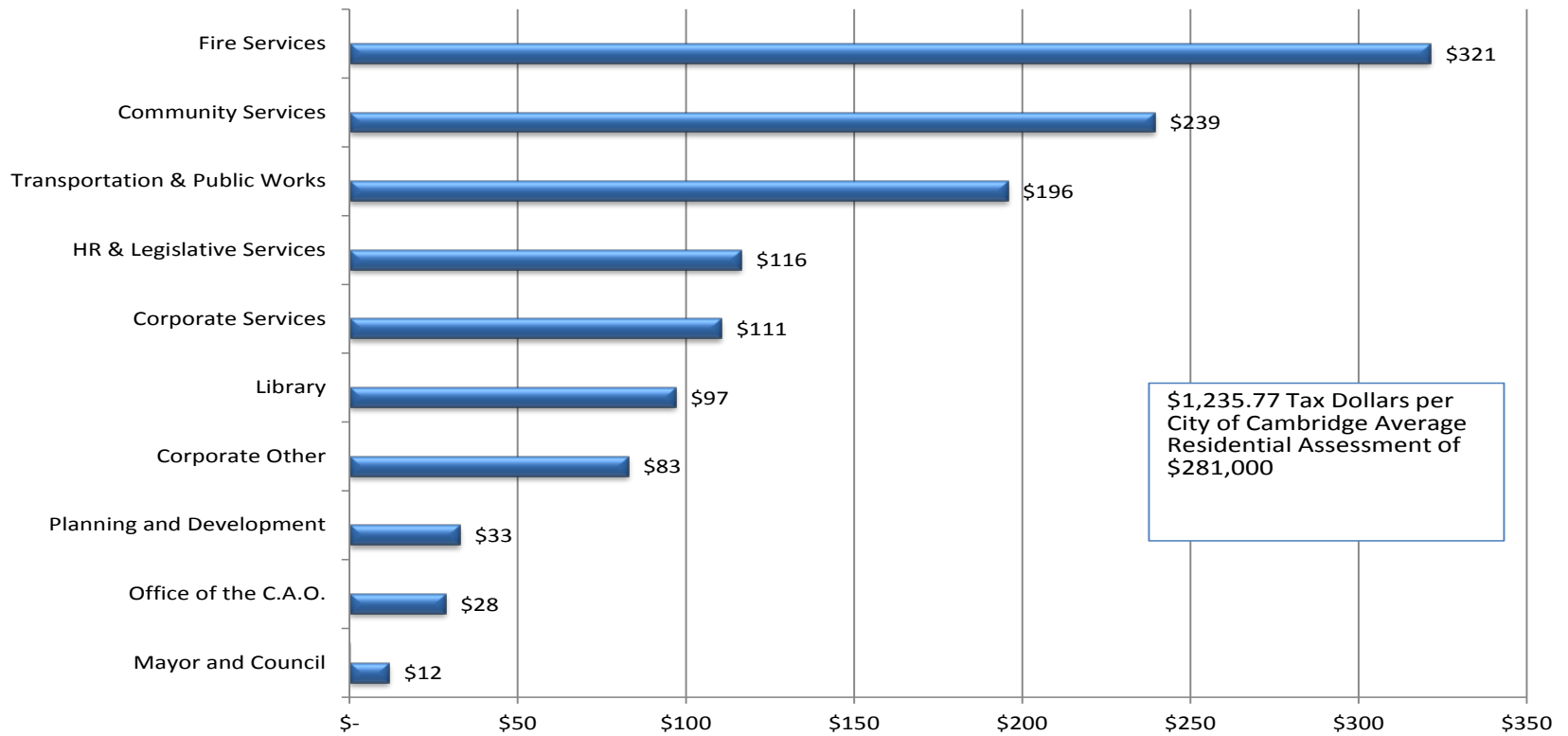
What Services Do Your 2015 Tax Dollars Buy?



*Note: These are net expenditures and do not include costs recovered from other sources

Departmental Costs For Your 2015 Tax \$

What Services Do Your 2015 Tax Dollars Buy?

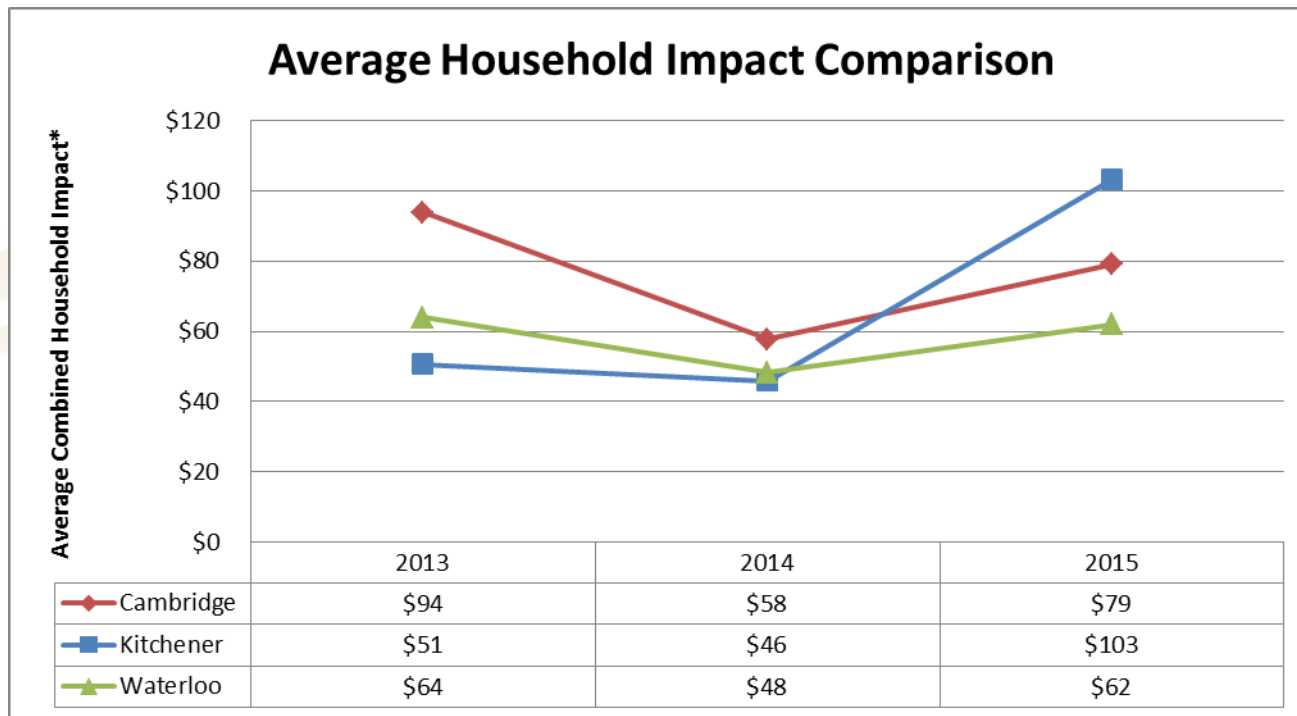


*Note: These are net expenditures and do not include costs recovered from other sources

2015 Proposed Budget

- Proposed Tax Rate Increase of 3.04%
- Net impact per average household with a market value of \$281,000 is \$36.51 / year or \$3.04 monthly
- Assessment growth projected at 1.01% (\$739,400) down from 1.19% (\$840,900) in 2014
- Includes \$720,300 for Operating related to Capital Projects (0.98%)
- Includes \$307,100 for Growth Service Level Enhancements (0.42%)

2015 Average Household Impact



*Household Impacts have been restated for comparison purposes and are based on assessed value of \$281,000 and water consumption of 204 m³ and medium residential stormwater category (where applicable)

2015 Proposed Budget – Household Impact

CITY OF CAMBRIDGE 2015 OPERATING BUDGET Average Household Impacts

The average household impacts of our draft 2015 Operating Budgets are as follows:

	Impact per Household
	<u>3.04%</u>
Operating Budget (a)	\$ 36.51
Water and Sewer Budgets (b)	<u>\$ 42.65</u>
Net Increase per Household	<u>\$ 79.16</u>

(a) Based on \$281,000 assessment at \$12.01 per 1% budget increase

(b) Based on 204 cubic meters of water the cost would be \$42.65 for an 4.66% combined increase.