



Non Departmental - Table of Contents

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2008 Departmental Overview

Non Departmental

Services Within the Department

- The Non Departmental section of the 2008 Recommended Budget contains programs not directly related to the activities of any individual department. The following programs are included:
 - Bank and External Audit Charges;
 - Benefits and Labour Package;
 - Council Committees;
 - Enersource Dividend;
 - Grants to Volunteer Groups;
 - Insurance;
 - Investment Income;
 - Miscellaneous Revenues and Expenditures;
 - Payments-In-Lieu of Taxes;
 - Prior Years' Surplus;
 - Taxation;
 - Transfers To and From Reserves;
 - Transfers to Capital; and
 - Workers' Compensation and Rehabilitation.Details are provided in the program detail pages.
- These programs are provided under the Community Grants, Financial Transactions and Legislative Services.

3 YEAR BUDGET FORECAST

	2007 Budget	2008 Budget	2009 Forecast	2010 Forecast
Labour Costs	6,298,900	4,303,500	4,303,500	4,303,500
Other Operating Expenses	33,953,600	33,876,700	30,456,700	28,356,700
TOTAL COSTS	40,252,500	38,180,200	34,760,200	32,660,200
TOTAL REVENUES	(63,724,000)	(69,242,700)	(68,176,700)	(68,176,700)
NET COSTS	(23,471,500)	(31,062,500)	(33,416,500)	(35,516,500)

NON DEPARTMENTAL

	2007 Budget	2008 Budget	2009 Forecast	2010 Forecast
Legislated Services	106,600	106,600	106,600	106,600
Financial Transactions	(25,733,600)	(33,324,600)	(35,778,600)	(37,978,600)
Community Grants	2,155,500	2,155,500	2,255,500	2,355,500
TOTAL EXPENDITURES	(23,471,500)	(31,062,500)	(33,416,500)	(35,516,500)

Departmental Budget Highlights - Operating

The 2008 Budget request for Non-Departmental represents a net decrease of \$7.6 million or 32.3% lower than the 2007 Budget. This decrease is primarily comprised of changes in three areas: \$3.0 million in 2007 labour savings; \$3.0 million in additional investment income; and \$2.0 million increase in Supplementary taxes and Payments in Lieu of Taxes (PILT) mainly due to the Greater Toronto Airport Authority (GTAA). Various increases have offset these reductions.

During the preparation of the 2007 Budget, many of the City's labour assumptions were unknown and contingencies were included. As the year progressed, many of these unknowns related to both labour and benefit costs across the city were finalized resulting in labour savings of \$3.7 million. This savings is offset by a labour contingency built into the 2008 budget of \$1.8 million. Also included is the increase in the transfer of \$1.1 million for an additional working day. The corresponding increase is reflected in the departmental labour budgets.

Interest rates and the balance of the average daily funds available for investment have been increasing. These factors have increased the investment income from \$11.2 million to \$14.2 million or a 27% increase.

As Mississauga continues to evolve, the need to ensure that our infrastructure is maintained at an adequate standard requires additional tax funding. Mississauga's transfer to the capital fund was \$13.2 million for 2007 as compared to average annual tax spending of approximately \$100 million per year. The 2008 Budget recommends a \$0.5 million or 3.8% increase in this transfer. This net increase is comprised of a \$500,000 per year increment (which is forecast to continue in future years) offset by a \$235,000 reduction. This reduction relates to a transfer of Information Technology staff from the capital to the operating budget. As a result of this the transfer, there is no net change in the City's financial position.

The Non-Departmental Budget also includes an increases to existing services levels:

- During the 2007 budget deliberation, Council introduced a \$600,000 transfer to the Reserve for the Arts. For 2008, that has been increased by \$200,000. This increase has been created at no cost to the taxpayer as the Living Arts Centre has reduced their ongoing annual operating needs by the same amount. Council, through budget deliberations and the development of the

Departmental Budget Highlights - Operating

arts strategy, can allocate these funds as they see fit.

- In 2008 the Safe Driving Committee and the Traffic Safety Council have provisions in the non-departmental budget for specific initiatives, \$75,000 and \$35,000 respectively. These initiatives are one-time in nature and will be funded from reserves.

The 2008 Budget includes a net increase in the Payments-In-Lieu taxes (PILT) of \$576,700. The 2008 budget includes an increase of \$745,000 or a 4.4% as a result of a rise in passenger count at Pearson International Airport which translates into greater PILT revenue for the city. Due to the closure the Lakeview Generating Station, the PILT has been reduced by approximately \$440,000 which has no net impact on the city as a corresponding reduction in the transfer to the Reserve has been reduced.

Due to early cut-off of the Municipal Property Assessment Corporation (MPAC) computer assessment system (due to an upgrade), Mississauga's 2007 assessment growth, as well as supplementary tax revenues, is anticipated to be lower than originally forecast. Mississauga anticipates that the 2008 supplementary taxes will be \$1,250,000 higher as taxes fore gone in 2007 will be received in 2008.

Other changes that have occurred in the 2008 Budget are as follows:

- \$114,500 additional bank charges due to increased use of credit cards which is offset by savings of (\$110,900) due to favourable prices received for the new bank contract,
- Elimination of \$80,000 for strenuous allowance (which was not needed); and
- \$50,000 additional unclaimed security deposits in line with actuals.



Service:
Community Grants



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2008 Explanation of Budget Changes

Program: Grants to Volunteer Groups

Description of Program

Provides a program whereby Council may make grants under the corporate grant program to assist community groups to deliver programs or services and to complete special projects, which, in the opinion of Council, is in the interest of the municipality. Provides for the rental revenue for affiliated groups renting space in municipal facilities. Administration of grants is the responsibility of the Office of Arts & Culture and Recreation and Parks Divisions.

	2007 Restated Budget	2008 Requested Budget	Change in 2008 Requested Budget To 2007 Restated Budget		Explanation
	\$	\$	\$	%	
EXPENDITURES					
Transfers	2,196,800	2,196,800	0	0.0%	Reduction of LAC grant of \$200k is being transferred to the Reserve for the Arts.
OTHER OPERATING EXPENSES	2,196,800	2,196,800	0	0.0%	
TOTAL EXPENDITURES	2,196,800	2,196,800	0	0.0%	
REVENUES					
Rents, Concessions & Franchise	(41,300)	(41,300)	0	0.0%	
TOTAL REVENUES	(41,300)	(41,300)	0	0.0%	
NET PROGRAM IMPACT	2,155,500	2,155,500	0	0.0%	



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Service:
Financial Transactions



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Non Departmental - Financial Transactions

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BUDGET OVERVIEW

FINANCIAL TRANSACTIONS

	2006 Actual	2007 Restated Budget	2007 Forecast	2008 Base Budget	2008 Program Changes	2008 New Revenues	2008 Service Level Adjustments	2008 Efficiencies & Reserve Transfers	2008 Requested Budget	Change in 2008 Requested Budget To 2007 Restated Budget	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	%
EXPENDITURES											
LABOUR COST	2,538,531	6,298,900	2,572,100	4,303,500	0	0	0	0	4,303,500	(1,995,400)	-31.7%
Staff Development Costs	140,259	82,900	193,600	127,900	0	0	0	0	127,900	45,000	54.3%
Communications Costs	34,463	70,000	70,000	70,000	0	0	0	0	70,000	0	0.0%
Transportation Costs	452	80,000	80,000	0	0	0	0	0	0	(80,000)	-100.0%
Occupancy & City Costs	643,833	680,000	800,000	680,000	0	0	0	0	680,000	0	0.0%
Equipment Costs & Maintenance Agreement	5,750	0	0	0	0	0	0	0	0	0	0.0%
Contractor & Professional Services	436,861	342,100	848,100	343,100	0	0	0	0	343,100	1,000	0.3%
Advertising & Promotions	79,396	81,300	25,000	81,300	0	0	0	0	81,300	0	0.0%
Materials, Supplies & Other Services	150,892	268,400	444,300	294,100	0	0	0	0	294,100	25,700	9.6%
Finance Other	9,174,296	8,956,500	9,887,900	9,064,800	0	0	0	(110,900)	8,953,900	(2,600)	0.0%
Transfers	102,460,455	21,010,000	20,832,500	20,913,000	0	0	0	0	20,913,000	(97,000)	-0.5%
Debt	0	0	0	0	0	0	0	0	0	0	0.0%
OTHER OPERATING EXPENSES	113,126,658	31,571,200	33,181,400	31,574,200	0	0	0	(110,900)	31,463,300	(107,900)	-0.3%
TOTAL EXPENDITURES	115,665,188	37,870,100	35,753,500	35,877,700	0	0	0	(110,900)	35,766,800	(2,103,300)	-5.6%
REVENUES											
Supplementary Railway & Corridors	(8,998,786)	(4,911,100)	(3,911,100)	(6,126,100)	0	0	0	0	(6,126,100)	(1,215,000)	-24.7%
Payments in Lieu	(21,922,277)	(22,508,800)	(22,068,700)	(22,745,500)	0	0	0	0	(22,745,500)	(236,700)	-1.1%
Grants	(65,040,000)	0	0	0	0	0	0	0	0	0	0.0%
Fees & Service Charges	(21,626)	(20,000)	(20,000)	(20,000)	0	0	0	0	(20,000)	0	0.0%
Penalties & Interest on Taxes	(5,840,811)	(5,690,000)	(7,275,000)	(5,690,000)	0	0	0	0	(5,690,000)	0	0.0%
Investment Income	(14,005,520)	(11,160,000)	(14,662,500)	(14,160,000)	0	0	0	0	(14,160,000)	(3,000,000)	-26.9%
Other Revenue	(12,940,038)	(10,900,000)	(10,970,000)	(10,950,000)	0	0	0	0	(10,950,000)	(50,000)	-0.5%
Transfers	(2,147,978)	(8,413,800)	(9,167,000)	(9,399,800)	0	0	0	0	(9,399,800)	(986,000)	-11.7%
TOTAL REVENUES	(130,917,036)	(63,603,700)	(68,074,300)	(69,091,400)	0	0	0	0	(69,091,400)	(5,487,700)	-8.6%
NET SERVICE IMPACT	(15,251,848)	(25,733,600)	(32,320,800)	(33,213,700)	0	0	0	(110,900)	(33,324,600)	(7,591,000)	-29.5%



Non Departmental - Financial Transactions

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2008 NET BUDGET BY PROGRAM

	2006 Actual	2007 Restated Budget	2008 Base Budget	2008 Program Changes	2008 New Revenues	2008 Service Level Adjustments	2008 Efficiencies & Reserve Transfers	2008 Requested Budget	Change in 2008 Requested Budget to 2007 Restated	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	%
PROGRAM EXPENDITURES										
Bank & External Audit Charges	1,077,627	968,600	1,084,100	0	0	0	(110,900)	973,200	4,600	0.5%
Benefits & Labour Package	1,362,292	4,618,900	1,615,500	0	0	0	0	1,615,500	(3,003,400)	-65.0%
Enersource Dividend Program	(8,010,000)	(8,000,000)	(8,000,000)	0	0	0	0	(8,000,000)	0	0.0%
Insurance	6,481,334	3,855,100	3,855,100	0	0	0	0	3,855,100	0	0.0%
Investment Income	(14,005,520)	(11,160,000)	(14,160,000)	0	0	0	0	(14,160,000)	(3,000,000)	-26.9%
Payments In Lieu of Taxes	(21,775,574)	(22,068,800)	(22,645,500)	0	0	0	0	(22,645,500)	(576,700)	-2.6%
Miscellaneous Revenues & Expenditures	(1,282,274)	203,800	138,300	0	0	0	0	138,300	(65,500)	-32.1%
Prior Years Surplus	(2,510,957)	(2,500,000)	(2,500,000)	0	0	0	0	(2,500,000)	0	0.0%
Taxation	(9,024,985)	(5,481,200)	(6,696,200)	0	0	0	0	(6,696,200)	(1,215,000)	-22.2%
Transfers To and From Reserves	21,331,117	450,000	450,000	0	0	0	0	450,000	0	0.0%
Workers' Compensation and Rehabilitation	1,205,093	180,000	180,000	0	0	0	0	180,000	0	0.0%
Transfers To Capital	9,900,000	13,200,000	13,465,000	0	0	0	0	13,465,000	265,000	2.0%
NET PROGRAM IMPACT	(15,251,848)	(25,733,600)	(33,213,700)	0	0	0	(110,900)	(33,324,600)	(7,591,000)	-29.5%

Non Departmental - Financial Transactions

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2008 Explanation of Budget Changes

Program: Bank and External Audit Charges

Description of Program

Provides for the Corporation's costs associated with all banking related services including: armoured car, night depository, satellite bank accounts, cheque reconciliation, direct payroll deposit, point of sale debit and credit card fees and preauthorized tax payments. Facilitates safe and convenient banking of monies for the Civic Centre and remote facilities. Provides for external audit fees.

	2007 Restated Budget	2008 Requested Budget	Change in 2008 Requested Budget To 2007 Restated Budget		Explanation
	\$	\$	\$	%	
EXPENDITURES					
Contractor & Professional Services	95,000	96,000	1,000	1.1%	
Finance Other	873,600	877,200	3,600	0.4%	Savings of \$110.9k have been realized through the new banking contract which is offset by increased credit card use resulting in additional costs of \$114.5k .
OTHER OPERATING EXPENSES	968,600	973,200	4,600	0.5%	
TOTAL EXPENDITURES	968,600	973,200	4,600	0.5%	
NET PROGRAM IMPACT	968,600	973,200	4,600	0.5%	

2008 Explanation of Budget Changes

Program: Benefits and Labour Package

Description of Program

Provides for payments for employees who are no longer with the city as follows: Fire and CUPE employees who are eligible for accumulated sick leave credits to a maximum of six months' salary upon termination and various life insurance policies; under a sick leave benefit program, certain employees, for past service, may be entitled to a cash payment to unused sick leave credits; and fringe benefit costs for employees on long term disability. Provides for the administration of the City's Performance Management Process and any outstanding labour adjustments.

Non Departmental - Financial Transactions

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2008 EXPLANATION OF BUDGET CHANGES

PROGRAM: Benefits and Labour Package

	2007	2008	Change in 2008		Explanation
	Restated Budget	Requested Budget	Requested Budget To 2007 Restated Budget		
	\$	\$	\$	%	
EXPENDITURES					
LABOUR COST	5,118,900	3,123,500	(1,995,400)	-39.0%	Increase in early retirement benefit costs (\$50k) and a labour contingency for 2008 of \$1.8 million are offset by revised 2007 labour estimates which translate into 2008 labour savings. Savings from life insurance premiums for retired employees are also reflected here - these costs are offset by increases in the transfer to reserve reflected below.
Transfers	0	78,000	78,000	0.0%	Increase in transfer to the Reserve are offset by savings in the life insurance premiums with no net cost to the city.
OTHER OPERATING EXPENSES	0	78,000	78,000	0.0%	
TOTAL EXPENDITURES	5,118,900	3,201,500	(1,917,400)	-37.5%	
REVENUES					
Transfers	(500,000)	(1,586,000)	(1,086,000)	-217.2%	Transfer from Reserve for Labour Settlement for one extra working day.
TOTAL REVENUES	(500,000)	(1,586,000)	(1,086,000)	-217.2%	
NET PROGRAM IMPACT	4,618,900	1,615,500	(3,003,400)	-65.0%	

Non Departmental - Financial Transactions

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2008 Explanation of Budget Changes

Program: Enersource Dividend

Description of Program

Recognizes the dividend from Mississauga's investment in Enersource Mississauga.

	2007	2008	Change in 2008		Explanation
	Restated Budget	Requested Budget	Requested Budget To 2007 Restated Budget		
	\$	\$	\$	%	
EXPENDITURES					
Other Revenue	(8,000,000)	(8,000,000)	0	0.0%	
TOTAL REVENUES	(8,000,000)	(8,000,000)	0	0.0%	
NET PROGRAM IMPACT	(8,000,000)	(8,000,000)	0	0.0%	No Change to Program.

2008 Explanation of Budget Changes

Program: Insurance

Description of Program

The Insurance program is made up of three distinct components. First, it provides funding to cover the City's insurance policy premiums as well as the non-city premiums for Affiliated groups as per Corporate Policy 08-01-01. Second, claim costs within the City's self-insured retention limits are recovered through transfers from the Insurance Reserve Fund. Third, provides an allocation to the Reserve Fund to cover the costs of outstanding claims.

The program consists of four major work areas to minimize the City's exposure from liability claims and property losses:

- identification and assessment of risks and recommendations to reduce the frequency and size of potential losses;
- establishment and maintenance of a reserve fund to fund known and incurred losses and unreported losses within the City's self insured retention levels;
- purchasing insurance to fund catastrophic losses and losses above the City's retention levels; and
- managing all internal and external claims within the City's deductible levels and vendor services to handle those claims.

Non Departmental - Financial Transactions

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2008 EXPLANATION OF BUDGET CHANGES

PROGRAM: Insurance

	2007	2008	Change in 2008		Explanation
	Restated Budget	Requested Budget	Requested Budget To 2007 Restated Budget		
	\$	\$	\$	%	
EXPENDITURES					
Contractor & Professional Services	57,100	57,100	0	0.0%	
Finance Insurance	4,683,800	4,683,800	0	0.0%	
Transfers	2,598,000	2,598,000	0	0.0%	
OTHER OPERATING EXPENSES	7,338,900	7,338,900	0	0.0%	
TOTAL EXPENDITURES	7,338,900	7,338,900	0	0.0%	
REVENUES					
Transfers	(3,483,800)	(3,483,800)	0	0.0%	
TOTAL REVENUES	(3,483,800)	(3,483,800)	0	0.0%	
NET PROGRAM IMPACT	3,855,100	3,855,100	0	0.0%	No Change to Program.

2008 Explanation of Budget Changes

Program: Investment Income

Description of Program

Captures interest earned from the short-term investment of surplus revenue fund monies. Investments are restricted to securities noted in the Municipal Act and related Regulations, which could include securities:

- issued or guaranteed by the government/agency of Canada or the government/agency of a Canadian Province/territory;
- issued, guaranteed or endorsed by a Schedule I/Schedule II bank, trust/loan corporation or a credit union;
- issued or guaranteed by a municipality/school board in Canada, region in Ontario, Ontario conservation authority or the Municipal Finance Authority of British Columbia;
- One Fund money market; and
- Asset-backed securities, negotiable promissory notes or commercial paper.

	2007 Restated Budget	2008 Requested Budget	Change in 2008 Requested Budget To 2007 Restated Budget		Explanation
	\$	\$	\$	%	
EXPENDITURES					
Investment Income	(11,160,000)	(14,160,000)	(3,000,000)	-26.9%	
TOTAL REVENUES	(11,160,000)	(14,160,000)	(3,000,000)	-26.9%	
NET PROGRAM IMPACT	(11,160,000)	(14,160,000)	(3,000,000)	-26.9%	Increase due to higher average daily invested amounts and higher than forecast interest rates.



Non Departmental - Financial Transactions

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2008 Explanation of Budget Changes

Program: Miscellaneous Revenues and Expenses

Description of Program

Provides for miscellaneous City income and expenditures not assigned to specific departments such as payments discounts earned, vendor rebates, Goods and Services Tax compensation; NSF recovery fees, other miscellaneous one-time Corporate receipts and expenditures, executive search costs, Corporate memberships and maximum of \$100 per year to eligible residents under the Snow Removal Subsidy Program.

Non Departmental - Financial Transactions

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2008 EXPLANATION OF BUDGET CHANGES

PROGRAM: Miscellaneous Revenues and Expenses

	2007	2008	Change in 2008		Explanation
	Restated Budget	Requested Budget	Requested Budget To 2007 Restated Budget		
	\$	\$	\$	%	
EXPENDITURES					
Staff Development Costs	82,900	127,900	45,000	54.3%	Increases for workshops for the extended management team and Council workshops.
Communication Costs	70,000	70,000	0	0.0%	
Transportation Costs	80,000	0	(80,000)	-100.0%	Elimination of expenses anticipated for Strenuous Allowance which was not required.
Contractor & Professional Services	50,000	50,000	0	0.0%	
Advertising & Promotions	81,300	81,300	0	0.0%	
Materials, Supplies & Other Services	228,400	254,100	25,700	11.3%	Increase in request for sponsorship of city-wide events.
Finance Other	6,200	0	(6,200)	-100.0%	
Transfers	25,000	25,000	0	0.0%	
OTHER OPERATING EXPENSES	623,800	608,300	(15,500)	-2.5%	
TOTAL EXPENDITURES	623,800	608,300	(15,500)	-2.5%	
REVENUES					
Fees & Service Charges	(20,000)	(20,000)	0	0.0%	
Other Revenue	(400,000)	(450,000)	(50,000)	-12.5%	Increase in revenue related to the recognition of unclaimed deposits.
TOTAL REVENUES	(420,000)	(470,000)	(50,000)	-11.9%	
NET PROGRAM IMPACT	203,800	138,300	(65,500)	-32.1%	

2008 Explanation of Budget Changes

Program: Payments-in-Lieu of Taxes

Description of Program

Provides for the payments by Federal, Provincial and Municipal governments and /or their respective enterprises in lieu of property taxes as well as payments from universities, colleges and hospitals. The payments-in-lieu are made by these government bodies as their properties are classed as exempt from realty taxes. The payment provisions are provided for under various federal and provincial statutes.

Non Departmental - Financial Transactions

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2008 EXPLANATION OF BUDGET CHANGES

PROGRAM: Payments-In-Lieu of Taxes

	2007	2008	Change in 2008		Explanation
	Restated Budget	Requested Budget	Requested Budget To 2007 Restated Budget		
	\$	\$	\$	%	
EXPENDITURES					
Finance Other	0	100,000	100,000	0.0%	Includes a provision for the write-off of prior years Payments-in-Lieu of Taxes (PILT) Due to the closure of the Lakeview Generating Station, Payments-in-Lieu of Taxes (PILT) have been reduced by \$440k. There is no net impact for the city as these funds are being transferred to a reserve in anticipation of a revised assessment.
Transfers	440,000	0	(440,000)	-100.0%	
OTHER OPERATING EXPENSES	440,000	100,000	(340,000)	-77.3%	
TOTAL EXPENDITURES	440,000	100,000	(340,000)	-77.3%	
REVENUES					
Payments in Lieu	(22,508,800)	(22,745,500)	(236,700)	-1.1%	Increase in 2005 passenger count results in higher (PILT) received from the Greater Toronto Airport Authority (GTAA). Offsetting this increase is a reduction to the (PILT) for the Lakeview Generating Station. The remaining change relates to decreases in the heads and beds tax and regional property assessments.
TOTAL REVENUES	(22,508,800)	(22,745,500)	(236,700)	-1.1%	
NET PROGRAM IMPACT	(22,068,800)	(22,645,500)	(576,700)	-2.6%	

Non Departmental - Financial Transactions

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2008 Explanation of Budget Changes

Program: Prior Year's Surplus

Description of Program

Provides for the accumulated net revenue (ie. surplus) of the previous year to be carried forward as an offset to taxation, in accordance with the *Municipal Act*.

	2007 Restated Budget	2008 Requested Budget	Change in 2008 Requested Budget To 2007 Restated Budget		Explanation
	\$	\$	\$	%	
EXPENDITURES					
Other Revenue	(2,500,000)	(2,500,000)	0	0.0%	
TOTAL REVENUES	(2,500,000)	(2,500,000)	0	0.0%	
NET PROGRAM IMPACT	(2,500,000)	(2,500,000)	0	0.0%	No Change to Program.

2008 Explanation of Budget Changes

Program: Taxation

Description of Program

Revenues are generated from various sources as follows:

- supplementary tax revenues under the Assessment Act. The act provides for the correction of any error, omission or misstatement of the tax roll and the subsequent levy and collection of applicable taxes. It also provides for addition to the tax roll of new buildings and the subsequent levy and collection of applicable taxes;
- revenue from the railway right of ways and Hydro corridor taxation revenues as per current legislation; and
- interest and penalties charged on unpaid taxes in accordance with the Municipal Act are added to the tax liability on the first day of default at a rate of 1.25% and on the first day of each calendar month thereafter in which default continues.

Rebates are available under various sections of the Municipal Act which the city offers as follows:

- vacancy rebates for owners of properties that have vacant portions if the property is in the commercial or industrial property tax class; and
- rebates to charitable organization occupying commercial and industrial properties. This legislation allows for rebates of 40% of taxes payable.

Associated with the Business Area Improvements (BIA's) and Local Area Improvements:

- collections of special assessment taxation to meet the requirements of the three established BIA's in Clarkson, Port Credit and Streetsville.

Reductions in tax bills via various sources including:

- tax adjustments resulting from reductions in assessed property values through the assessment appeal process, tax appeals and reconsideration processes;
- new construction capping adjustments;
- striking off of uncollectible taxes; and
- exemption, at Council's discretion, for a maximum of 10 years, from property taxes excluding local improvement charges, Business Improvement Area charges and school taxes, for any premises owned or rented and used occupied as a memorial home, clubhouse or athletic grounds by persons who served in Her Majesty's armed forces.

Expenses associated with taxes payable on City owned/leased properties and fees requirement for the tax sale process.

Non Departmental - Financial Transactions

cityofmississauga2008budgetandbusinessplan

2008 EXPLANATION OF BUDGET CHANGES

PROGRAM: Taxation

	2007	2008	Change in 2008		Explanation
	Restated Budget	Requested Budget	Requested Budget To 2007 Restated Budget		
	\$	\$	\$	%	
Occupancy & City Costs	680,000	680,000	0	0.0%	
Finance Tax	2,892,900	2,792,900	(100,000)	-3.5%	Reduction in New Construction Adjustment - offset by a reduction in transfer from the Reserve for Assessment Appeal.
Finance Other	500,000	500,000	0	0.0%	
Transfers	3,347,000	3,347,000	0	0.0%	
OTHER OPERATING EXPENSES	7,419,900	7,319,900	(100,000)	-1.3%	
TOTAL EXPENDITURES	7,419,900	7,319,900	(100,000)	-1.3%	
REVENUES					
Supplementary Railway & Corridors	(4,911,100)	(6,126,100)	(1,215,000)	-24.7%	An increase of \$1,250k due to increased supplementary assessments and is partially offset by reduced taxes on utility corridors.
Penalties & Interest on Taxes	(5,690,000)	(5,690,000)	0	0.0%	
Transfers	(2,300,000)	(2,200,000)	100,000	4.3%	Reduction in new construction adjustment off set by decrease in the expenses.
TOTAL REVENUES	(12,901,100)	(14,016,100)	(1,115,000)	-8.6%	
NET PROGRAM IMPACT	(5,481,200)	(6,696,200)	(1,215,000)	-22.2%	

Non Departmental - Financial Transactions

cityofmississauga2008budgetandbusinessplan

2008 Explanation of Budget Changes

Program: Transfers To and From Reserves

Description of Program

Provides for the cost of holding municipal elections by making annual contributions to the Reserve for Elections from the operating program and recognizes any transfer to and from various Reserves and Reserve Funds, as required.

	2007	2008	Change in 2008		Explanation
	Restated Budget	Requested Budget	Requested Budget To 2007 Restated Budget		
	\$	\$	\$	%	
EXPENDITURES					
Transfers	450,000	450,000	0	0.0%	
OTHER OPERATING EXPENSES	450,000	450,000	0	0.0%	
TOTAL EXPENDITURES	450,000	450,000	0	0.0%	
NET PROGRAM IMPACT	450,000	450,000	0	0.0%	No Change to Program.

Non Departmental - Financial Transactions

cityofmississauga2008budgetandbusinessplan

2008 Explanation of Budget Changes

Program: Transfers To Capital

Description of Program

Provides funds from the operating program to finance capital projects. The funds are transferred to the Capital Reserve Fund and are allocated from the reserve fund to projects approved in the Capital Program.

	2007 Restated Budget	2008 Requested Budget	Change in 2008 Requested Budget To 2007 Restated Budget		Explanation
	\$	\$	\$	%	
EXPENDITURES					
Transfers	13,200,000	13,465,000	265,000	2.0%	Increase in transfer from operating to the Tax-based Capital Reserve Fund of \$500k, which is partially offset by a reduction of \$235k for staff previously funded from capital through a transfer to operating.
OTHER OPERATING EXPENSES	13,200,000	13,465,000	265,000	2.0%	
TOTAL EXPENDITURES	13,200,000	13,465,000	265,000	2.0%	
NET PROGRAM IMPACT	13,200,000	13,465,000	265,000	2.0%	

Non Departmental - Financial Transactions

cityofmississauga2008budgetandbusinessplan

2008 Explanation of Budget Changes

Program: Workers' Compensation and Rehabilitation

Description of Program

In 1978, the City transferred from a Schedule 1 to Schedule 2 employer status with the Workers' Compensation Board. As such, payment of compensation and expenses is made via the Workers' Compensation Reserve Fund rather than the Workers' Compensation Board. The program provides a clearing account for transactions affecting the Workers' Compensation Reserve Fund and the Employee Rehabilitation Program. It also provides for medical examinations and the City's medical doctor's fees.

	2007 Restated Budget	2008 Requested Budget	Change in 2008 Requested Budget To 2007 Restated Budget		Explanation
	\$	\$	\$	%	
EXPENDITURES					
LABOUR COST	1,180,000	1,180,000	0	0.0%	
Contractor & Professional Services	140,000	140,000	0	0.0%	
Materials, Supplies & Other Services	40,000	40,000	0	0.0%	
Transfers	950,000	950,000	0	0.0%	
OTHER OPERATING EXPENSES	1,130,000	1,130,000	0	0.0%	
TOTAL EXPENDITURES	2,310,000	2,310,000	0	0.0%	
REVENUES					
Transfers	(2,130,000)	(2,130,000)	0	0.0%	
TOTAL REVENUES	(2,130,000)	(2,130,000)	0	0.0%	
NET PROGRAM IMPACT	180,000	180,000	0	0.0%	No Changes to Program.

Non Departmental - Financial Transactions

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2008 Pressures and Opportunities

Banking Contract Renewal

Department: Non-Departmental **Division:** Financial Transactions **Service:** Financial Transactions
Strategic Priority: City for the 21st Century **Type of Change:** Efficiencies **Effective Date:** January 1, 2008

Financial Impact	2008	2009	2010	Cost Centre/Element
Labour				
Operating Expenses	(110,000)			
Revenue				
Net Cost	(\$110,000)			
FTE				

Complement Impact:

Permanent	0
Contract	0
Temporary	0

Pressure/Opportunity

Annualization from 2007

Description, Objectives and Cost Assumptions

This efficiency is a result of Accounting negotiating lower banking charges for the City.



Service:
Legislated Services



Non Departmental
cityofmississauga2008budgetandbusinessplan



2008 Explanation of Budget Changes

Program: Council Committees

Description of Program

Provides funding for various Committees of Council as follows: Heritage Advisory Committee which advises Council on the preservation of heritage related matters; Safe Driving Committee which advises Council on road watch, Community Safety Zones, Crosswatch and other road safety initiatives; and Accessibility Advisory Committee which was established by Council pursuant to the Accessibility for Ontarians with Disabilities Act, 2005. Provides input into an accessibility plan which shall address the identification, removal and prevention of barriers to persons with disabilities related to the City's by-laws, policies, programs, services and facilities; and Traffic Safety Council which handles Mississauga's portion of the School Safety Patroller and Kiss and Ride programs and funding for safety conferences and promotional material.

Non Departmental - Legislated Services

cityofmississauga2008budgetandbusinessplan

2008 EXPLANATION OF BUDGET CHANGES

PROGRAM: Council Committees

	2007	2008	Change in 2008		Explanation
	Restated Budget	Requested Budget	Requested Budget To 2007 Restated Budget		
	\$	\$	\$	%	
EXPENDITURES					
Staff Development Costs	6,800	6,800	0	0.0%	
Transportation Costs	3,300	3,300	0	0.0%	
Advertising & Promotions	117,800	38,800	(79,000)	-67.1%	Elimination of Safe Driving Committee booklet which is offset by a reduction in the transfer from reserves with no net cost to the city.
Materials, Supplies & Other Services	57,700	167,700	110,000	190.6%	There is an increase of \$75k for the Safe Driving Committee for a campaign and \$35k for the Traffic Safety Council for a video which is being offset from reserves
OTHER OPERATING EXPENSES	185,600	216,600	31,000	16.7%	
TOTAL EXPENDITURES	185,600	216,600	31,000	16.7%	
REVENUES					
Transfers	(79,000)	(110,000)	(31,000)	-39.2%	Reduction in the transfer from Reserves related to the printing and distribution of the Safe Driving Committee booklet. An offsetting increase has been included of \$75k for the Safe Driving Committee campaign initiative and \$35k for the Traffic Safety Council video initiative.
TOTAL REVENUES	(79,000)	(110,000)	(31,000)	-39.2%	
NET PROGRAM IMPACT	106,600	106,600	0	0.0%	