

Approved Operating & Capital Budgets



Town of Orangeville
Fiscal Year 2014

Orangeville, ON

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Town of Orangeville

Approved 2014 Operating and Capital Budgets

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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PRESENTED TO

**Town of Orangeville
Ontario**

For the Fiscal Year Beginning

January 1, 2013

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Town of Orangeville, Ontario for a third consecutive year. In order to receive these awards, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we will be submitting it to GFOA to determine its eligibility for another award.

Message from the Mayor



Mayor Rob Adams

I am pleased to announce Council approved the 2014 Operating and Capital Budgets on February 24, 2014. The operating and capital budgets seek to balance necessary fiscal restraint with the commitments of supporting our infrastructure and delivering the services that make the Town of Orangeville an attractive place to live and work.

The federal gas tax sharing program, administered by the Association of Municipalities of Ontario and the provincial gas tax sharing program for transit are important sources of funding for Orangeville. There are few programs that provide direct support to a municipality the size of Orangeville. Council and staff will be looking to the Province to expand the support available to smaller urban municipalities.

Orangeville prides itself on the range and quality of services that it delivers. However, inflationary pressures, arbitrated wage settlements, and legislated changes to service delivery continue to push up the cost of services. Council asked staff to find significant cost reductions in order to keep the tax levy increase at 1.82% over the prior year, after assessment growth. We were able to prioritize needs while reducing the impact on taxpayers. Council has managed to maintain services, put funds into reserves, and proceed with some infrastructure improvements this year.

On behalf of Council and staff of the Town of Orangeville, I am pleased to present the fiscal 2014 budget document.

Sincerely,

A handwritten signature in black ink, appearing to be 'Rob Adams', enclosed in a thin black rectangular border.

Rob Adams
Mayor

Introduction

In accordance with Council policy and the provisions of The Municipal Act, it is our privilege to present the Approved 2014 Operating and Capital Budgets on behalf of the residents and businesses of the Town of Orangeville. The budget is intended to serve as a policy document, financial plan, operations guide, and a communications device. The adopted budget consists of the Operating and Capital Budgets which incorporate the rate supported water and wastewater budgets. The annual budget is a strategic planning document whereby the limited financial resources of the Town are allocated to various programs and services to achieve the Town of Orangeville's priorities and reflects the needs of the residents. The budget establishes service levels, program offerings, replacement schedules as well as capital improvements and determines the amount of taxes to be collected from residents and businesses.

The Town of Orangeville is exploring new ways to fund investments to protect, preserve, and deliver municipal programs, services and infrastructure to ensure a safe, inclusive, appealing and sustainable town. The 2014 budget lays the foundation for community engagement and strategic plan process to review priorities that will provide the strategic direction for future budgets. The goal is to continue to build Orangeville by further developing its business sector with access to the #1 market in Canada (Greater Toronto Area), and also creating a livable community for employees and families with a reliable transit network and desirable amenities.

The primary fiscal objective throughout the budget preparation exercise has been to limit the property tax impact of the 2014 budget. The Approved 2014 Budget 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 Town's fiscal capacity and available financial resources.

The budget is presented with a holistic overview of the Town's operations and associated budgets. Within the following pages is information regarding the Town's Operating, Capital, Water and Wastewater Service budgets. In addition to the financial overviews, the budget document incorporates information about our community, financial policies, departmental business plans and much more. We hope you find it informative.



Organization of the Budget Document

The organization of the budget document begins with the Governance Profile, followed by the Organizational Chart and a summary of the staffing complement by department for the current and prior two years. The Community Profile section follows to give context to the issues, trends and make-up of the Town of the Orangeville. The Budget Process Overview outlines the guiding vision, values and framework used to focus the budget process. An Executive Summary is presented which provides a high-level overview and highlights of the Approved 2014 Operating and Capital Budgets. Within this section are summaries of historical capital funding sources and operating expenditures and revenues by department.

Next, the Town's major revenues are described and a table listing the historical revenues by source is provided. A summary of fund activity for the Operating, Capital and Reserve Funds is presented as well as a reconciliation that discloses the impact of full accrual accounting of the 2014 budget figures. Following are the Town's estimated year-end balance for Reserves, Reserve Funds and Long-term Liabilities.

Graphical depictions of the distribution of the tax levy collected and the allocation of the Town's portion by function precedes a Comparative Analysis, which is comprised of information obtained from The Municipal Competitiveness Study of 2012. This section is followed with the technical accounting policies and guidelines which are summarized in the Comprehensive Fiscal and Accounting Policies section.

The Capital Budget Overview begins on page 74 and provides details of the 2014 capital program.

The Operating Budget Overview outlines the 2014 budget structure used this year and the final decisions made. Then individual departmental detailed budgets are presented. Each departmental section is organized as follows:

- Department Introduction or Overview
- Departmental Mission Statement (where applicable)
- 2014 Direction and Service Priorities
- Departmental Summary Budget – provides budget details by expenditure type (salaries, materials, services, etc.) and by service area (e.g. Recreation Facilities, Road Maintenance, Fire Suppression, etc.)
- Other supplementary information (if applicable)

A glossary and acronyms listing is provided at the end of the document.

Governance Profile

The Municipal Council is the governing and legislative body for the Town of Orangeville. Council is responsible for establishing priorities, policy direction, monitoring and valuating the implementation of programs, and authorizing revenue collection and expenditures.

Council is composed of a Mayor, Deputy Mayor and five other Councillors. All members of Council are elected directly and represent the Town. Members do not represent individual wards or districts and serve the community as a whole. The current term began December 1, 2010 and expires on November 30, 2014. The Town of Orangeville's political and administrative decision-making structure includes: Council, the standing and special committees of Council, operating and support departments and various special purpose authorities or bodies. Council also serves as the Budget Committee and Finance and Administration Committee for the Municipality. The members of Council are:

Mayor	Rob Adams
Deputy Mayor	Warren Maycock
Councillor	Sylvia Bradley
Councillor	Gail Campbell
Councillor	Mary Rose
Councillor	Jeremy Williams
Councillor	Scott Wilson

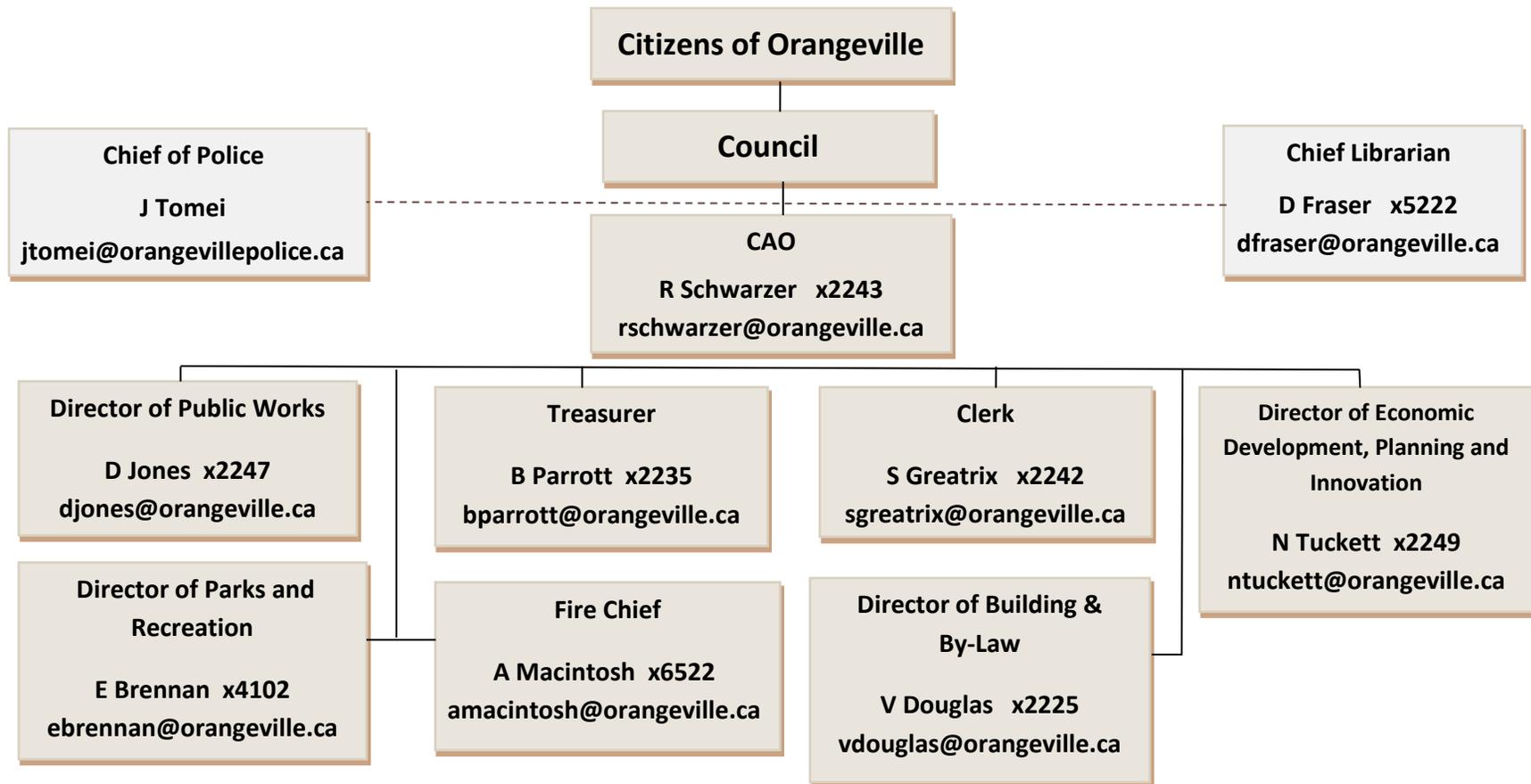


Standing: Warren Maycock, Mary Rose, Scott Wilson, Jeremy Williams, Sylvia Bradley, and Gail Campbell.
Seated: Rob Adams

Organizational Chart

Figure 1: Organization Chart

The head of the administrative structure is the Chief Administrative Officer (CAO). The Directors are each responsible for a service unit (Treasury, Clerks, Parks & Recreation etc.) and report to the CAO. The Chief of Police and the Chief Librarian report to their respective Boards who report to Council.



Summary of Staffing Complement by Department

The Town of Orangeville staffing headcount for 2014 is 472 employees consisting of 184 permanent full-time, 232 permanent part-time or casual, and 56 seasonal/contract employees. Seasonal/contract positions fluctuate from year to year depending on the needs of the organization and grant approvals. The employee headcount by Department is summarized in Table 1 below.

Table 1 – Employee Headcount

	Full-time	Part-time	Seasonal/Contract	Total FTE
Administration	2			2.0
Clerk's	5			5.0
└ Communications	2	1		2.4
└ Human Resources	2	1		2.7
Planning	4			4.0
└ Economic Development	3	1		3.8
Treasury	9	1		9.5
└ Information Technology	4			4.0
Parks and Recreation	26	126	39	72.2
Fire	16	35		21.3
Building and By-Law	10	30		19.9
Public Works	37		15	42.9
Orangeville Public Library	7	18	2	17.6
Orangeville Police Service	57	19		67.6
Total:	184	232	56	274.9

The definition of full-time equivalent (FTE) is the number of working hours that represents one full-time employee during a fixed time period, such as a year in this case. FTE simplifies work measurement by converting work load hours into the number of people required to complete that work. An FTE of 1.0 means that the person is equivalent to a full-time worker, while an FTE or 0.5 signals that the worker is only half-time.

Historical Full-Time Equivalent Headcount

Table 2 – Historical FTE Headcount

	2014	2013	2012
Administration	2.0	2.0	2.0
Clerk's	5.0	5.0	5.0
└ Communications	2.4	2.0	1.7
└ Human Resources	2.7	2.7	2.7
Planning	4.0	4.0	4.0
└ Economic Development	3.8	3.8	3.7
Treasury	9.5	9.5	9.5
└ Information Technology	4.0	4.0	4.0
Parks and Recreation	72.2	72.0	72.0
Fire	21.3	21.3	21.3
Building and By-Law	19.9	19.9	19.9
Public Works	42.9	42.9	42.9
Orangeville Public Library	17.6	17.4	17.4
Orangeville Police Service	67.6	67.6	67.6
Total:	274.9	274.1	273.7

Additional Staff Approved in 2014

Asset Management Plan Students	0.30
Corporate Events Planner PT	0.40
Recreation Program Coordinator	0.12
Total FTE Approved:	0.82

Community Profile

The Town of Orangeville was incorporated as a village on December 22, 1863. Orangeville is located at the headwaters of four river systems and it was water that attracted the interest of the community's first pioneers. It currently encompasses 15.6 square kilometers of land in the southern part of Dufferin County. Nestled in the rolling countryside, less than an hour from Toronto and only moments away from the unspoiled, natural beauty of the Niagara Escarpment, Orangeville's small-town charm and "big city" amenities appeal to residents and businesses alike.

Businesses invest and grow in our community because of its convenient location, the lifestyle the area affords, an available highly skilled workforce, and competitive business operating costs. We have a strong, diversified business community and our business park is home to multinational manufacturing operations and successful small business operations. Orangeville is also a regional centre for commercial and service activity. As a shopping destination, Orangeville offers a variety of experiences from exquisite dining and boutiques, to convenient shopping at some of Canada's largest retailers.

Over the past few years, Orangeville has experienced steady growth due to our strong mix of location, community amenities, attractive and unique housing and a state-of-the-art regional health care facility. Increasing post-secondary opportunities in the community will help broaden our appeal to families and businesses. We are carefully planning our growth to provide and preserve a welcoming environment for residents, businesses and visitors. Orangeville's lifestyle has something for everyone. The Town enjoys a vibrant culture with live theatre and an active community of artisans. Our easily accessible parks and recreational opportunities offer peaceful parkland, active recreation amenities, and nearby wide-open spaces with excellent hiking trails, cross-country and downhill skiing, golfing, fishing, plus a variety of other activities to satisfy almost every outdoor enthusiast.



Population and Employment - Connected Growth

As the largest urban area in Dufferin County, the Town of Orangeville has experienced steady growth, with Statistics Canada reporting a population of 27,975 people in 2011, which represents a percentage change of 3.9 percent increase from 2006. The current projected population of Orangeville is 28,520 people, projected to rise to 31,600 by 2018. The Ontario Ministry of Finance projects the number of residents for the whole of Dufferin County to increase by 32.7 percent by 2036, stating that this is significantly above the provincial average of 15 percent – creating new opportunities for business, services and residents (Sources: Statistics Canada 2012, and Ontario Ministry of Finance projections).

Orangeville is a youthful community. In fact, it is the fourth youngest among all municipalities in the Toronto Census Metropolitan Area, with a median age of 37.3 years, well below the provincial median age of 40.4 years. In 2011, 26.7 percent of the resident population of Orangeville was between the ages of 25 and 44 years. Figure 2: Age Characteristics of Orangeville to the right graphically represents this information. Additional comparative population statistics are available in the Comparative Analysis section on page 63.

Increasing employment opportunities for Orangeville and Dufferin County are directly connected to population growth. Dufferin County's employment base is projected to expand to 27,000 local jobs by 2031, up from 18,945 reported by the 2006 census, and will provide the workforce needed to support a growing local and regional economy.

Figure 3: Education level of population graphically represents the education level obtained by Orangeville residents.

Orangeville has a diverse economic base with representation in sectors such as transportation, construction, agriculture, health care, manufacturing and plastics. Our local manufacturers produce a wide range of products, including automobile seats, fasteners for the aerospace industry, computer cables and plastic hoses. This diversity can be marketed externally in order to help attract new business investment and assist with forging new supplier relationships.

Figure 2: Age Characteristics

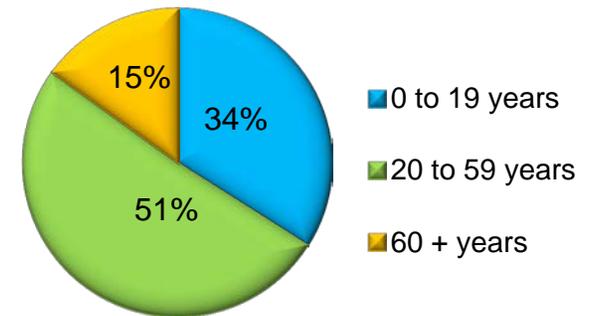
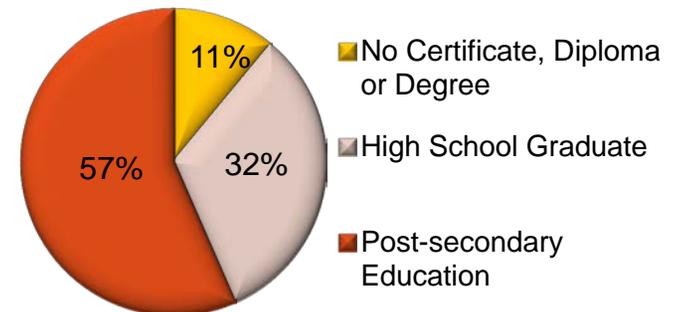


Figure 3: Education level of population



Central Location

The economic potential of the municipality is affected in large measure by its advantageous location within South Central Ontario, in close proximity to major urban centres such as Toronto, Brampton and Mississauga. This location strengthens the Town of Orangeville's ability to attract small to medium-sized industries which relate to the Greater Toronto Area (GTA) market, while desiring a small-town lifestyle and location for its employees.

Proximity to the GTA, Canada's largest metropolitan area of more than 5.6 million people, provides businesses in Orangeville with a host of benefits. Located at the north-west edge of the GTA, where provincial Highways 9 & 10 intersect, Orangeville is less than an hour's drive (approximately 80 kilometers) from Toronto, and within a day's drive or a short flight to a market of 135 million people. Table 3, to the right, lists driving distances and approximate times to major cities.

Table 3 – Driving distances from Orangeville

To Brampton	38 km	34 minutes
To Alliston	42 km	33 minutes
To Kitchener	77 km	1 hr, 19 min
To Toronto	84 km	1 hr, 8 min
To Buffalo, New York	199 km	2 hr, 15 min
To Detroit, Michigan	354 km	4 hr, 18 min
To Ottawa	518 km	5 hr, 30 min

Connected to the World

At the heart of Dufferin County's economic growth, Orangeville is a hub for businesses and industry and only 30 minutes from Ontario's major 400 series highways. With access to a regional trade area of approximately 90,000 people and an accessible and highly skilled workforce, Orangeville puts businesses and industries within easy reach of one of the world's largest consumer and industrial markets.

Air connections to Canadian and international destinations are only 45 minutes away, via Canada's largest airport, Lester B. Pearson International Airport. The Waterloo Regional Airport, a non-hub primary commercial airport offering commercial, corporate and general aviation services is only an hour's drive and the Brampton Flying Club is just 15 minutes from town.

Limited rail service via the Orangeville-Brampton Railway connects industries in Orangeville with the CPR mainline in Mississauga providing a link to all major Can-Am corridors. It also provides a unique tourism experience where approximately 12,000 visitors annually ride the rails aboard the Credit Valley Explorer Tour Train and take in the scenic Hills of Headwaters region. A southern bypass route connects Highway 10 with County Rd. 109 and ensures fast and efficient transportation access to the Orangeville Business Park. Orangeville connects commuters to Brampton and downtown Toronto with GO Transit's bus service. Orangeville Transit provides local bus service to the Orangeville Business Park and throughout town.

Business and Industry

The Town of Orangeville has a strong and varied industrial base, including plastics, automotive and food-related industries. Our local manufacturers produce a wide range of products, including automobile seats, fasteners for the aerospace industry, computer cables and plastic hoses.

More than 21 businesses employing over 100 employees currently operate in the Orangeville area. Major employers include globally-connected business and industry operations as well as government service agencies. Table 4 lists the Town's major employers. Note that Full Time Equivalent (FTE) = Part Time (PT)/3 and Major Public and Private Sector Employers excluding retail establishments.

Our community is attractive to a growing number of small and medium-sized businesses and entrepreneurial operations. Orangeville's position as a thriving regional hub for commercial and service activity has attracted major retailers including Home Depot, Winners, Wal-Mart, and Canadian Tire, among others.

Orangeville provides access to low-cost, reliable power and offers a full range of energy services and solutions to assist in optimizing local business operations. Orangeville Hydro is wholly owned by the Town of Orangeville and the Town of Grand Valley, and operates as a for-profit electric distribution utility, providing the Town with high quality service, which is particularly attractive for businesses and manufacturing operations concerned with escalating hydro costs.

Table 4 – Major Employers

Company Name	Industry	FTEs
Upper Grand District SB	Education	604
Headwaters Health Care Centre	Hospital Services	447
Town of Orangeville	Municipal Government	274
D + H	Business Process Outsourcing	260
Pinehurst Group Inc.	Manufacturer of architectural millwork and cabinetry	150
Clorox Company of Canada	Manufacturer of plastic products	130
County of Dufferin	Municipal Government	124
Avalon Retirement Centre	Retirement Home	120
Roto-Mill	Heavy Civil Road Construction	110
E. Hofmann Plastics Inc.	Manufacturer of food grade packaging	100
Hydro One	Electricity Delivery Services	99
Woolwich Dairy Inc.	Manufacturer of goat cheese products	90
R.J. Burnside & Assoc.	Engineering & Science Based Solutions	88
Roechling Engineering Plastics	Manufacturer of engineered plastics products	85
Direct Plastics Group	Manufacturer of plastic packaging	80
Sanoh Canada Ltd.	Manufacturer of tubular automotive parts	80

Industry Commitment

The Town is firmly committed to creating the conditions that make Orangeville an attractive location for new and existing businesses to connect with the global market place. Figure 4 below graphically represents the number of businesses operating in Orangeville between 2003 and 2012.

The Orangeville-Brampton Railway (OBRY) is an excellent tool in promoting the retention and expansion of existing businesses, as well as the attraction of new business investment. This is particularly true of companies that experience high transportation costs associated, in part, with truck or air transport. There may also be potential for additional sites in association with the development of the southern portion of Veteran's Way industrial lands.

Historically, Orangeville has experienced a higher rate of growth in residential lands than employment lands. While this is due in part to the lack of available serviced inventory for employment and industrial development and expansion, Orangeville's proximity and accessibility to the GTA has also contributed to the pace of residential development.

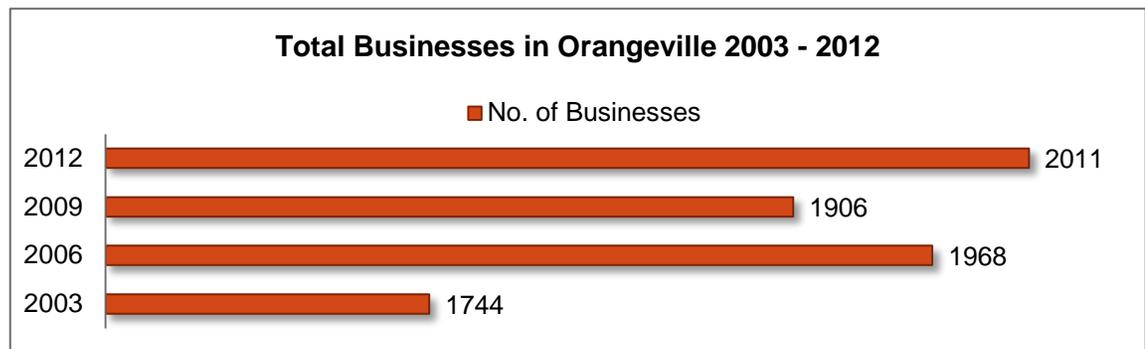
Orangeville is an important destination for visitors with natural, cultural and heritage amenities. Tourism and recreation should play an increasing role in the local economy.

Reliable Telecommunications to stay connected

Orangeville residents and businesses stay connected with a full suite of high-speed data transfer lines for their personal computing and business needs, including Fibre Optics, Cable, ISDN, T1, T3, Megalink, DSL, ADSL, SDSL and TLS, all provided by major telecommunications companies like Atria and Bell.

Figure 4: Number of Businesses

Figure 4 - Despite a major recession in 2008 and a slowly recovering economy, the number of businesses operating in Orangeville grew 15.4 percent in the past ten years.



Lifestyle and Opportunity – A Great Combination

Ideally situated in the heart of Canada's economic engine, Orangeville's perfect combination of location, lifestyle and opportunities makes it a great place to live and do business. Our historic community is set in the picturesque Hills of the Headwaters, one of the most scenic regions in southern Ontario. Our region's diverse landscape, community amenities and activities help energize our residents and business community.

The benefits afforded by the community's location and the connection to a quality workforce means greater economic opportunities. The BMA Management Consulting Inc., Municipal Study 2012, reports that the average family income in Orangeville in 2012 was \$88,785, compared with the Simcoe/Muskoka/Dufferin average of \$85,036.

Orangeville appeals to families, offering attractive and unique housing options. Families looking to relocate can select from stately brick century homes on tree-lined streets, single family homes and townhouses in newer subdivisions with access to modern parks and walking trails, or estate residential and executive housing in town or in the surrounding rural areas. There's sure to be something to connect everyone with the lifestyle they've always dreamed of.

Provincial Growth Plan

The Town will comply with the requirements of, and in approving planning applications shall conform with, the Provincial Growth Plan for the Greater Golden Horseshoe ('Places to Grow'). Council will endeavor to work with the County of Dufferin to ensure that by 2015 a minimum of 40 percent of Orangeville's growth occurs within the Built-up Areas of the County. The Town will support the achievement of this target in accordance with the intensification policies identified in Section E1.11 of the Town's Official Plan.

The Town will seek direction from the Provincial Policy Statement and Growth Plan for the Greater Golden Horseshoe in terms of utilizing a coordinated approach to addressing long-term planning and investment with the provision of infrastructure, transportation, public transit, community infrastructure, the environment, etc.

Development within the designated greenfield area will be planned to achieve a development density, in accordance with Section E1.11.7 and E1.11.8 of the Town's Official Plan, that contributes towards achieving the County's greenfield density target of 44 residents and jobs combined per hectare.

Budget Process Overview

The Town of Orangeville takes the management and stewardship of public funds seriously. For several years, the Town's rigorous budgetary process has focused on containing costs and implementing best practices with the goal of demonstrating leadership in financial management. The Approved 2014 Budget continues to build on these core values, prudent management and successful business practices. It focuses primarily on preserving existing service levels and delivering these services in a cost effective manner, as well as providing for some priority infrastructure upgrades, additions and capital maintenance. It balances the increased costs to deliver these services to the community with limited resources.

The guiding principles in the preparation of this budget may be summarized as follows:

- Maintain existing service levels
- Improve customer service
- Keep tax rates competitive
- Identify and incorporate efficiencies
- Ensure rates and fees for services are appropriate



Our Vision:

We value our heritage, natural environment and small Town appeal while embracing the future with a progressive and innovative spirit.

Vision and Values

The Approved Budget supports the vision and values of Council for the Town of Orangeville as established in the Strategic Plan and the Official Plan, specifically that:

Orangeville will sustain and enhance its strong economic, community, cultural and environmental well-being by focusing on the following key areas of importance:

- The maintenance and enhancement of Orangeville's overall quality of life and small town appeal.
- The protection of heritage, cultural and natural environments.
- A growth management strategy that balances opportunities for residential and employment growth while maintaining the community's natural and historic character.
- Providing an economic development strategy that supports the retention and expansion of local businesses and seeks new opportunities.
- The support of an equitable, efficient and accountable municipal service delivery system that allows for regular public consultation.

The strategic plan is a tool to help our Town do a better job. "Orangeville Now: A Town to be Proud Of", is the theme of the Town's Strategic Plan completed in 2003. The process involved extensive consultation with a wide range of community stakeholders including two focus groups with some 60 local stakeholders in each, interviews with municipal staff and members of Council, interviews with local business leaders, community organizations and provincial agencies. The report identified that a majority of local residents feel that Orangeville offers a high quality of life. The strengths of the community that support this quality of life include a strong social fabric, a diverse economic base, a well-developed local arts community and a strong rural and natural heritage.

There is a desire to retain Orangeville's quality of life in the face of growth pressures in a physically finite setting. The Official Plan for the Town of Orangeville was updated in 2013. The Plan is a document established under the Planning Act to provide the goals, objectives and policies needed to manage and direct physical land use changes in the community and the effects of land use change on the social, economic and natural environment. Dufferin County is completing its Official Plan which will have a further impact on the Town. Balance is required to ensure that the Town remains an ideal place to live, work and raise a family. This careful management of growth will include policies and programs to provide the hard and soft services demanded by residents, the provision of adequate employment lands, the protection of the Town's water supplies and the development of adequate municipal infrastructure, the responsible consumption of resources, and being a leader in environmentally sustainable practices.

Town Cornerstones

“Orangeville Now: A Town to be Proud of, Strategic Plan 2003” adopted by Council on April 8, 2003 identifies the following four priority areas and the short and long-term goals and strategies for achieving the Town’s strategic vision:

Preserving Orangeville’s Quality of Life

Intent: To maintain the pleasant residential atmosphere, small town charm and quality of life in Orangeville, while providing a framework to guide future development to meet the long term needs of the Community.

Goals:

- Support decisions that are sustainable to ensure that the quality of life of future generations is not compromised.
- Enhance the diversity and balance of job opportunities, housing types, community facilities and commercial opportunities in order to meet the needs of all members of the community.
- Improve the balance of land uses, facilities and amenities to serve those who live, work and visit in Orangeville with special emphasis on increasing employment opportunities.
- Engage the community and its youth with a focus on building stronger relationships and partnerships between the Municipality and residents of all ages.
- Encourage volunteerism and ownership in the community with a view to building capacity for individuals and groups.

Strengthening and Diversifying the Local Economy

Intent: To provide economic self-sufficiency and long-term stability of the local economy to provide residents with a broad range of employment opportunities and to provide the Town with a balanced tax assessment.

Goals:

- Recognize Orangeville’s function as sub-regional service centre as well as a political and administrative centre, and thus to encourage a balanced and varied commercial economy to serve the needs of residents, the surrounding trade area, and the travelling and vacationing public.
- Encourage a high quality of urban design in the employment lands which connects industrial development with the rest of the community, while recognizing the need to ensure that impacts from commercial development on sensitive land uses are minimized.
- Work with the Orangeville Business Improvement Area to support the historical preservation of the downtown and provide convenient parking in the Town core.
- Promote the role of tourism in Orangeville’s economy, and to support the development of facilities and attractions that encourage people to visit the Town.

Community Form and Identity

Intent: To recognize and protect the Town's unique form and identity which arise from its diverse land uses, topographical forms, stock of heritage buildings and natural areas to ensure that all new developments make a positive contribution to the visual quality and character of the Town.

Goals:

- Working with the Orangeville Business Improvement Area to maintain and enhance a vibrant, mixed use environment in Downtown Orangeville by establishing a long-term program of community improvement projects and a strategy for implementing improvements in a planned and coordinated manner.
- Support the retention and recognition of Orangeville's built heritage and cultural heritage landscapes in order to build a sense of community identity and a degree of continuity between the past and the present.
- Support the maintenance and rehabilitation of existing buildings and property, and to promote the logical infilling of existing residential neighbourhoods in order to extend the useful life of individual properties and improve neighbourhood quality.
- Provide recreation needs by maximizing recreation opportunities on existing open space areas and facilities, while planning for integrated parkland system to meet the future need of Orangeville's residents.
- Work towards the completion of an integrated, off-street trail system for pedestrians, cyclists and other non-motorized recreational activities.

- Work with Credit Valley Conservation in order to enhance the quality and accessibility of the Island Lake Conservation Area.

Municipal Service Delivery

Intent: To ensure that all municipal services meet the needs of present and future residents and businesses in an efficient and environmentally sensitive manner.

Goals:

- Provide a transportation network for the safe and efficient movement of people and goods within the through the Municipality.
- Encourage a reduction in the dependence on the use of motor vehicles through the introduction or extension of such things as bicycle lanes, multi-purpose trails and public transit opportunities.
- Ensure a high standard of water supply, sanitary sewage treatment, stormwater management and solid waste disposal is maintained within the Municipality.
- Encourage the development of a barrier-free environment that facilitates universal access to all facilities and buildings.
- Designate Community Improvement Areas where appropriate to take advantage of the financial and planning tools available to Ontario municipalities, such as infrastructure development funds or façade improvements grants.
- Provide technology infrastructure, such as wireless public wifi to allow visitors and residents access to local Internet amenities.

Budget Framework

Council Direction

The municipal council is the governing and legislative body for the Town of Orangeville. All members of the Town Council are elected for a four-year term and exercise their governance through the adoption of resolutions and bylaws. Council provides input and direction in the following ways: establish strategic statements such as visions and values; establish policies that define the strategic priorities; ensure that municipal services are provided in an efficient and cost-effective manner; balance the diverse values and priorities of competing interests within the community; and promote the interest of Orangeville. Council is also responsible for the review and approval of the recommended operating and capital budgets.

Council meetings and Council members are available to residents and other stakeholders facilitating open dialogue between elected officials and community members. In addition, public input is sought through the Town of Orangeville's Website and by written or electronic correspondence through the Clerk's department, which provides additional avenues for stakeholders to provide direction and feedback to the Corporation.

The aim of the annual budget is to focus and deliver on the values of Council. Council's values focus the objectives and the conduct of staff. These values are:

- A barrier-free community
- Encouraging community involvement
- Spending taxpayers money wisely and responsibly
- Encouraging a healthy lifestyle
- Caring for the environment
- Enhancing the Town's environment
- A safe and secure environment
- Exceptional recreation and leisure activities
- Encouraging business growth
- Supporting arts and culture
- Honouring our heritage
- A well maintained infrastructure

Broader Public Input

The Town of Orangeville is constantly reviewing and maintaining a variety of different studies and plans which guide the future direction of the Town. Studies that will be presented to Council in 2014 include:

- Development Charges Background Study
- Water and Wastewater Rates Study
- Municipal Cultural Plan
- Recreation Facilities Study
- Parks Master Plan
- Fire Master Plan
- Asset Management Plan (interim)
- Emergency Preparedness Review
- Business Continuity Review

Each of these initiatives will be used to guide the 2015 budgeting process. These studies will provide an environmental scan to support future fiscal and strategic planning and provide goals and objectives that can be included in future planning for the Town.

Budget Guidelines and Process

The Economic Challenge

Unlike senior levels of government revenue sources, which are vast by comparison and most grow with the economy, municipal governments have limited revenue sources, which only grow through new development and Council decisions to increase levies and fees. This situation presents challenges to the Town. The Town has always considered increasing the tax levy as a last resort and through prudent policies, tight budget guidelines, and strong leadership the town continues to offer residents excellent value for the lowest possible tax rate.



Guiding Principles

- Maintain existing service levels
- Improve Customer Service
- Keep tax rates competitive
- Incorporate a proactive infrastructure renewal plan
- Identify and incorporate efficiencies
- Ensure rates and fees for services are appropriate

For several years, the Town's rigorous budgetary process has focused on containing costs and implementing best practices, with the goal of demonstrating leadership in financial management. The 2014 budget guidelines continued to build on those core values. The Town's approach to the annual budget had an even greater focus on financial constraint and tightening the budget. This was accomplished through the following actions: froze most account budgets at 2013 levels unless cost pressures were documented; a strict process to evaluate funding requests through multi-layered review process; and reinforced priorities through business planning.

Under the guidelines, departments were only permitted to include very specific increases, typically related to predetermined agreements, contracts or Council approvals. There was no across-the-board increase for inflation and no automatic increase for new staffing. The objectives of the guidelines were to provide the lowest possible tax increase while maintaining the Town's service levels.

A net assessment growth of 1.72 percent was used to prepare the budget based on current information. As in 2013, the decline in the Industrial assessment and an increasing number of Commercial assessment appeals dampened the Residential sector net assessment growth. New development has been further constrained by the available waste water service allocation. The Town will be reviewing the expansion of the Water Pollution Control Plant in 2014 in addition to the Development Charges Background Study.

The Approved 2014 Budget provides that the Town's overall tax-supported debt level is well below the Provincial allowable limit of 25 percent of the municipality's own source revenues. Additional details about the Town's debt are available on page 55. Interest earnings continue to be forecasted at moderate returns due to the continued economic outlook.

Each year major items are reviewed and data is gathered on factors that could potentially influence the next year's budget. Short-term inflationary factors, such as rate changes for the Town purchases, are projected and communicated to managers for incorporation into the 2014 budget, if applicable. Short-term inflationary factors that impacted the 2014 budget include utilities and fuel estimated at approximately 10 percent increase and general liability insurance increase of 19 percent. In addition, departmental budgets were adjusted for volume changes in utilities based on historical usage and/or the installation of energy efficient equipment.

Operating and Capital Budgets undergo multiple layers of review

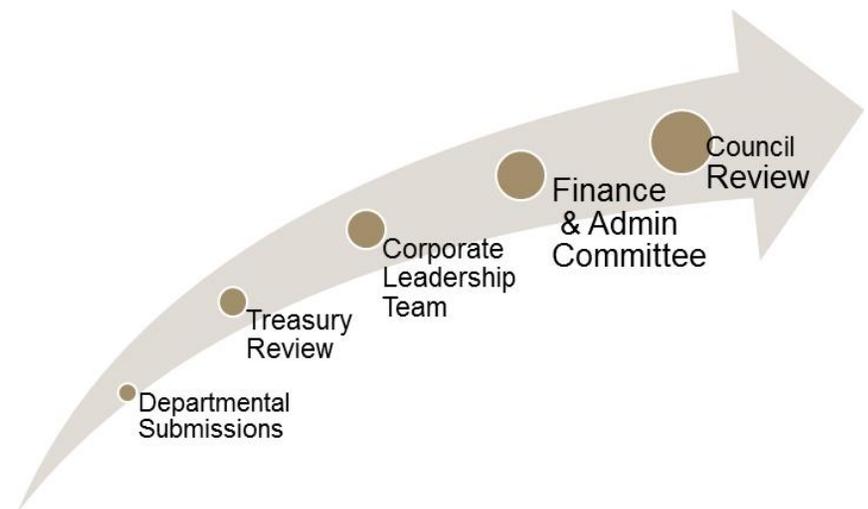
Departmental Review – Operating and capital budget submissions are prepared by the respective department and are reviewed and approved by the Department Head before final submission.

Departmental Budget Review – The Treasury Department, in co-operation with the relevant Department Head, will review and analyze the operating and capital submissions for adherence to the guidelines. Once all submissions are received, budgets are consolidated, a corporate review/analysis is conducted, and the results are presented to the Corporate Leadership Team.

Corporate Leadership Team Review – The draft operating and capital budgets are presented to the Corporate Leadership Team for review and recommendation. The team is comprised of senior managers from all operating departments of the Town. During this time, management assesses the operating and capital budget issues, prioritizes requests, and formulates recommendations for the Finance and Administration Committee.

Finance and Administration Committee – The Finance and Administration Committee is comprised of all members of Council. The budgets are presented to the Committee in manageable sections. Typically, the Finance and Administration Committee performs a macro level review and focuses on department increases, capital programs and specific budget pressures. The Committee invites public comment regarding the proposed budget prior to each meeting. After considerable review, and possibly requests for additional information or further management review, the Finance and Administration Committee recommends the budgets to Council for approval.

Council Review - All members of Council review and vote on the recommended operating and capital budgets. Council may amend the budgets prior to approval.



Micro to Macro Level

Operating Budget Control Process

The Town has policies in place to allow the departments' sufficient latitude to effectively manage programs and service delivery for which they are accountable. These policies establish financial accountability and spending authorities for budget allocations. The general accountabilities and allowable adjustments are as follows:

- Departmental services approved by Council are carried out within the department's net expenditure approvals, and that deviations from this policy are reported to and reviewed by the CAO or Council, as set out herein.
- Department Directors are accountable to the CAO and Council for their spending, revenue generation and service delivery performance against budget approvals. The Treasurer is to ensure that these variances are detailed in the quarterly variance reports to Council.
- Revenues that are received beyond the level provided for in the budget shall not be spent or committed without Council approval. At year-end, such revenues become part of the Town surplus which may be directed to specific reserves.
- Reallocations between expenditure classifications (excluding salaries and benefits) that do not affect the net operating budget of a specific program may be made by a Department Director.
- The transfer of approved budgets requires the recommendation of the Department Head and concurrence of the Treasurer and CAO, prior to Council approval.
- All events (i.e. unforeseen grants, etc.) after the original adoption of the budget will be reported as a variance against budget.

Capital Budget Control Process

The following points highlight the capital budget control process:

- In adopting the Capital Budget, Council has determined the sums required for each capital project listed in the Capital Budget. The Treasurer certifies that funding for the capital projects in the Capital Budget are within the Town's financial debt limit allowable.
- All capital budgets and departmental reports to Council seeking authority for the release of funds and commencement of the capital project or amendments to the capital program must first be reviewed by the Treasurer to ensure accuracy, financing sources and financial impact, and then reviewed by the CAO before being submitted to Council for approval.

- The Treasurer, as part of the annual capital budget submission, reviews prior years' capital budget approvals for projects continuing into the current year. All events (i.e. unforeseen grants, etc.) after the original adoption of the budget will be reported as a variance against budget.

Budget Timeline

Jul 22, 2013	Departmental Budget Templates are distributed
Aug 6, 2013	Departmental Meetings Commence
Aug 30, 2013	Capital and Enhanced Initiative submissions are due to Treasury
Sep 27, 2013	Operating Budgets and Narrative submissions are due to Treasury
Oct 7, 2013	Compensation and Benefit Projections are reviewed by Treasury
Oct 23, 2013	Capital Priority Setting Meeting held with Corporate Leadership Team
Nov 6, 2013	Second Capital Priority Setting Meeting held with Corporate Leadership Team
Nov 13, 2013	Tax Levy and 2014 Assessment review by Treasury
Nov 15, 2013	Proposed Budgets consolidated and finalized
Dec 9, 2013	Proposed Operating and Capital Budgets tabled to the Finance and Administration Committee
Jan 6, 2014	Finance and Administration Committee commence budget deliberations
Jan 20, 2014	Finance and Administration Committee budget deliberations continue
Jan 27, 2014	Finance and Administration Committee budget deliberations continue
Feb 3, 2014	Finance and Administration Committee budget deliberations continue
Feb 24, 2014	Operating and Capital Budget recommendations are submitted to Council

Budget Timeline

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Executive Summary

The Approved 2014 Budget document is a result of extensive discussion and planning involving residents, community and business groups. Council and staff have worked hard to develop a budget that furthers the vision of the Town, while retaining the commitment to providing quality services and infrastructure in a fiscally responsible manner.

The Town faces challenges in finding the balance that will meet Council and the community's expectations on service levels and taxation, while continuing to be proactive. A significant focus for 2014 will be the development of more detailed master plans including recreation, parks, emergency services, roads, transit, economic development and asset management in order to evaluate our external environment and internal processes. These tools will provide the necessary information to ensure that the Town allocates resources to provide good value for taxpayers in a disciplined, coordinated and transparent manner.

The Town infrastructure is aging and will require increased funding to maintain a state of good repair. Unplanned matters such as severe weather and new invasive insects need to be addressed. The 2014 budget process challenged Council to strike a balance between meeting service expectations and achieving fiscal restraint. Through a process of reviewing trends and examining past performance, staff was directed to identify areas of improvement for Council's consideration and to provide the best information possible as they deliberated on business and budget decisions.

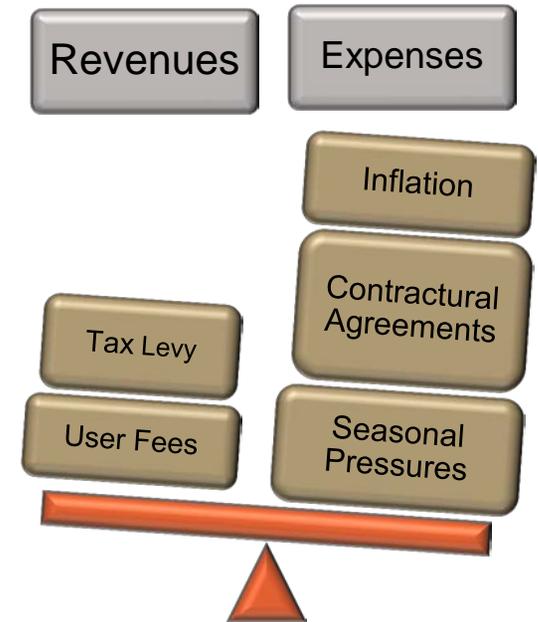
The Approved 2014 Budget includes the operating requirements necessary to maintain approved service levels, subject to some adjustment to allow reallocation of resources in light of new commitments, including enhancements necessary to better equip staff to work more efficiently, given staffing constraints. There are many pressures facing the Town impacting both the costs to deliver services and the revenues generated. Just as the downturn in the economy has affected taxpayers, it has also had an impact on the Town's revenue stream. Continued low interest rates limit the investment income that can be generated from Town reserves and working funds. Planning application fees have been trending below forecast and demand for some recreation programs has been reduced, creating revenue pressures. Assessment growth has also been impacted with little growth in 2013. On the expenditure side, negotiated wage contracts and property assessment reductions have been granted that are beyond the control of the Town. Inflationary pressures continue to impact the 2014 budget on essential items such as fuel, utilities and winter control costs.

Executive Summary

The Approved 2014 Budget provides a balance between these pressures and meeting the service demands of the community. Included in the approved budget is an Operating Budget of \$49.6 million dollars of which \$10.9 million dollars is the water and wastewater budgets funded entirely by user rates, and an Approved Capital Budget of \$4.7 million dollars of which the tax levy contribution is forecasted at a minimum level of \$1.3 million dollars in accordance with the Association of Municipalities of Ontario (AMO) Federal Gas Tax Agreement.

The Approved 2014 Budget reflects a municipal portion tax rate increase of 1.82 percent to fund current operations, extend essential service levels to growth areas and improve operations to better serve the community. The tax levy increase of \$1.65 million dollars over 2013 includes an increase in assessment value of \$132 million as a result of phase-in and growth.

The 2014 approved tax levy requirement translates into a \$14.45 dollar increase per \$100,000 dollar of residential assessment (for the municipal portion only), or \$48.69 dollar increase based on a 2013 average property assessment value of \$336,906 dollars (this average property assessment value is based on the residential tax classes: detached, link, towns and semis).



Impact on Orangeville's 2014 Residential Property Tax Bill

The Town of Orangeville is mandated to collect property taxes on behalf of the upper-tier government, the County of Dufferin and the Province of Ontario for the Ministry of Education, when combined, the 2014 residential property tax bill increase is 0.15 percent higher than 2013. The impact of this increase equates to an increase of \$2.07 dollars on \$100,000 residential property assessment. Additional details about property taxes and their distribution are available on page 57 of this document.

2013 Residential Property Tax Rate	1.404711%	\$ 1,404.71
2014 Residential Property Tax Rate	1.406786%	\$ 1,406.79
Increase / Impact	0.15%	\$ 2.07

Executive Summary

Treasurer's Overview

The 2014 operating and capital budgets seek to balance the objective of limiting the tax levy impact while maintaining desirable service levels and capital infrastructure. 2014 will be a year in which many services supported by the operating budget will be held at the current level or with modest reductions. As the Mayor has indicated, the combination of inflationary pressures, arbitrated wage settlements, and legislative changes makes this a considerable challenge.

Staff has adopted a more aggressive cash management approach that will increase short-term interest returns on an absolute basis and will continue to implement a more aggressive cash management process in 2014 through to 2015. This will translate into more detailed periodization for the 2015 budget projections for both operating and capital expenditures.

The budget process began with the determination of capital requirements to assess the potential operating impact of capital. The approved capital expenditure of \$4,726,043 is a 56 percent reduction from 2013. Subsequent to the approval of the capital budget, Council has committed \$150,000 to the demolition of a structure on the property at 172 Broadway and the paving of the structure footprint to create approximately 16 new parking spaces. The acquisition of the property at 172 Broadway is another cooperative venture with the Orangeville Business Improvement Area (OBIA) to improve the parking capacity in downtown Orangeville. This property will also be the new location for the OBIA offices.

An additional challenge facing the Town is that residential and non-residential property development is not consistent with projections made at the time of the last Development Charges Background Study in 2007. As a result, DC revenues are below projections, yet, the Town has had to invest in capital infrastructure such as parkland and parkettes ahead of the collection of DC revenue. This acquisition has largely been from temporary borrowing and some term debt. There is a new DC Background Study underway, along with a new Water and Wastewater Rates Study, which will update the development charges for the next five years and set the new water rates for 2015 and beyond.

There will be very little capital acquisition from temporary borrowing in 2014. Further, the non-revolving portion of temporary borrowing is being converted to term debt or funded back out from capital allocation (for capital portions) over the next few years. Although long-term debt will increase proportionately, interest efficiency will increase substantially along with debt to asset life-cycle matching.

Overall, the budget process is in a state of continuous improvement consistent with improvements in the fiscal administration that will create real returns while generating improved fiscal reporting and risk management.

Budget Matrix

The budget matrix demonstrates the flow of funds throughout the Town of Orangeville



Highlights of the 2014 Capital Budget

To follow are a few highlights from the 2014 Capital Program:

Tony Rose Rink A Floor Replacement

The Town has committed to the replacement of the floor in Rink A at the Tony Rose facility. The floor is well beyond its recommended useful life and is on “borrowed time”. The dependence of the athletic leagues makes this a priority project for the residents of Orangeville and the surrounding areas.

Reconstruction of Lawrence Avenue

Orangeville, along with other municipalities across Canada, is experiencing ageing infrastructure that continues to significant capital demands on the Town. In 2014 Orangeville will reconstruct Lawrence Avenue from Dawson to Cedar.

Fendley Park Splash Pad

A joint agreement with the Rotary Club has made this project possible. The detailed design for the splash pad was undertaken in 2013 and is now ready for construction.

Transit Shelters

Two transit shelters will be constructed in 2014 to add to the efficiency of Orangeville’s Public Transit system. These shelters will be funded through dedicated Provincial Gas Tax Funds. They will be located near Orangeville District Secondary School and Westside Secondary School as these have been identified as ideal sites.

Self-Contained Breathing Apparatus (SCBA) – Fire Department

Public safety is the fire department’s mandate and the Town continues to ensure that our fire fighters are equipped with adequate safety devices as well. The project will be funded equally in 2014 and 2015.



Capital Budget Summary

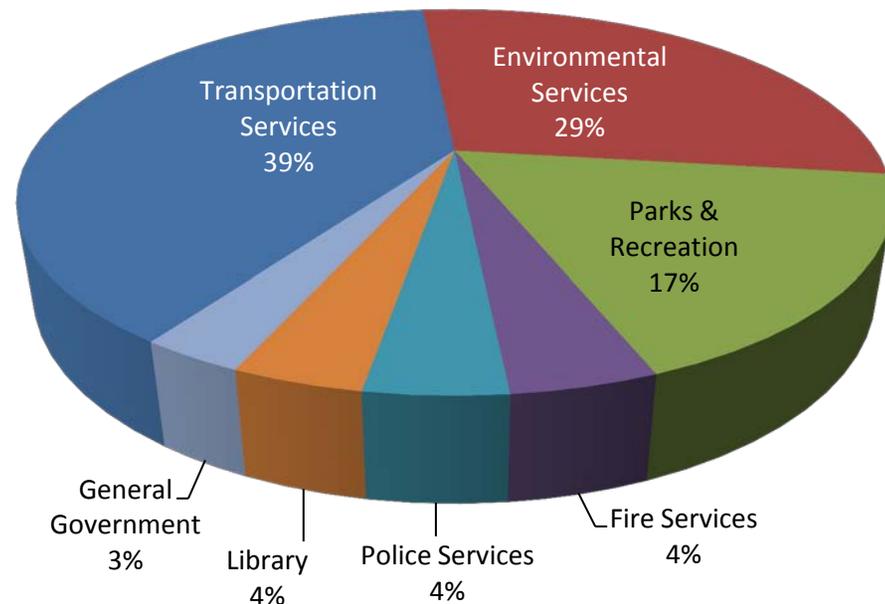
The Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO) define capital expenditures as those which involve the acquisition of assets of considerable value and life expectancy. These expenditures are key elements of the municipal infrastructure. They are a prerequisite to municipal growth and development and they are not only costly to provide initially but also to maintain, rebuild or replace. Capital expenditures include costs associated with the purpose of constructing, acquiring, or improving lands, buildings, engineering services machinery and equipment, or furniture and fixtures. The project must be undertaken for the purpose of providing municipal services, have a lasting benefit beyond one year and/or extending the life of the asset. An expenditure for repair or maintenance designed to maintain an asset in its original state is not a capital expenditure.

The 2014 capital budget was carefully considered in order to identify high priority projects and determine a combination that efficiently utilizes alternate funding sources, while keeping the tax levy impact minimal. In the end, Council approved a budget with total expenditures of \$4,726,043 which represents a 56 percent decline in overall expenditures. The capital projects by department are depicting in Figure 11 to the right.

The Town's tax funded capital program, e.g. the portion of property taxes collected annually that is allocated to the capital program for 2014 is \$1.3M which is a reduction of \$35,164 from the 2013 budgeted contribution to the capital program.

Figure 11: Capital Projects by Department

2014 Capital Projects by Department



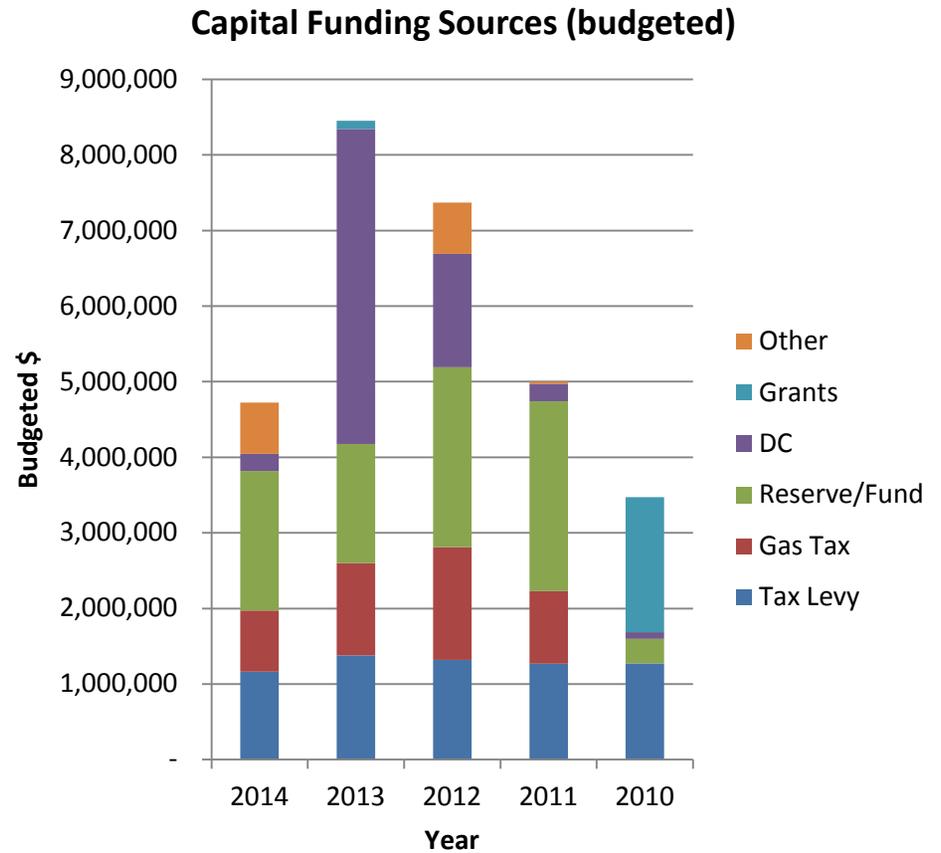
Capital Funding Trends

Figure 12 below shows historical levels of capital funding by source, from 2010 to 2014. The Town qualified for significant grant funding in 2010. It is apparent that the Town has been unsuccessful in securing capital grant monies from 2011-2014, with the exception of Community Infrastructure Improvement Fund (CIIF) Grants in 2013 to resurface ball diamonds and update park lighting. The Town was unsuccessful in securing capital grants in 2014 inhibited these efforts.

In 2013 and prior, the Town relied heavily on Development Charges (DC). As a result, the DC levels have been depleted for a number of service areas. The 2014 DC Background Study will be instrumental in developing the capital DC funding strategy going forward into subsequent years. The use of DC funds is restricted to projects or projects groups identified in the DC Study.

Key considerations for the approval of the capital budget include the staffing resources in order to manage and maintain the projects, the impact on operations and the operating budget and the timing requests and restrictions. The status of capital projects outstanding from 2012-2013 were also considered as the completion of these projects will, in some cases, take precedence. Please refer to the Approved Capital Budget section for details.

Figure 12: Historical Capital Funding



Highlights of the 2014 Operating Budget

Annually, departments submit requests for additional funding to enhance services, provide for higher service standards, and add new staff or offer new programs which were not included in the base budget submissions. For 2014 the following initiatives were approved:

- Opening the Tony Rose Memorial Sports Centre pool three days per week in the summer at a cost of \$17,776
- Developing and implementing an asset management plan, at a cost of \$33,978 (operating impact only), to provide the analysis required to make decisions about infrastructure funding and investments
- Initiating a Geographic Information System, at a cost of \$18,000 (operating impact only), to integrate common database operations such as query and statistical analysis with visualization and geographic analysis benefits offered by maps
- Managing the spread of Emerald Ash Borer on municipal property at a cost of \$43,875 (operating impact only). A 10-year management plan has been established for the removal and replacement of ash trees
- Undertaking a Fire Master Plan, at a cost of \$25,000, to assist with determining the level of service required now and in the future
- Undertaking a Development Charges Background Study, at a cost of \$20,000 and a Water and Wastewater Rate Study, at a cost of \$30,000, to be funded entirely from reserves
- Contributing \$4.3 million to reserves and/or reserve funds consisting of the following:
 - \$1,097,000 to community infrastructure reserve
 - \$100,000 to tax rate stabilization reserve
 - \$3,500 to community and tourism development
 - \$35,000 to library building
 - \$31,000 to records management
 - \$3,007,319 to water and wastewater reserves

Executive Summary – Operating Budget

Orangeville’s track record of fiscal responsibility and providing value for the property tax dollar is once again reflected in the approved 2014 Operating Budget. A summary of the approved 2014 operating expenditures, revenues and net tax levy by department is provided beginning on page 38 as Table 9, 10 and 11. This section is intended to provide a brief summary of the decisions made with more detailed information provided in the Operating Budget Overview section that begins on page 81.

The proposed 2014 budget was prepared on the premise that the Town will deliver the same level and quality of services approved in the 2013 operating budget. In preparing the forecast for 2014, the value of the assessment roll was 4.3 percent higher than the previous year’s unadjusted assessment roll. For projection purposes, a year-over-year comparison of assessment roll is used which does not adjust for supplemental and omitted rolls or Assessment Review Board decisions applicable to prior years.

The 2014 proposed operating budget recommendation included assumptions in the base as listed in Table 6 below:

Table 6 – Assumptions in the proposed budget

Assumptions in the proposed base budget	Amount	Impact on Tax Rate
Annual Contribution to Community Infrastructure Reserve	\$ 960,115	3.50%
Charitable Rebates (50%)	17,000	0.06%
Community Grants	61,000	0.22%
Corporate contingency	25,000	0.09%
Credit Valley Explorer / Train Activities	58,000	0.21%
Façade Improvement Program	30,000	0.11%
First Night Celebration	20,000	0.07
Special Initiatives	67,200	0.25%
Vicki Barron Lakeside Trail Maintenance	8,000	0.03%

New budget drivers were identified and categorized according to the new budget structure implemented for 2014 which resulted in a proposed budget gap of \$1,690,871 which equated to a 6.17 percent tax levy increase or approximately \$48 per \$100,000 of residential property assessment. Particulars about the categories are available in the Operating Budget Overview on page 81.

Table 7 – New Base Budget Drivers

New Budget Drivers	Amount	Impact on Tax Levy
Base (new drivers)	\$ 1,077,368	3.93%
Mandatory	188,935	0.68%
Annualization	953,167	3.48%
Growth	27,450	0.09%
Enhancement	525,885	1.91%
Tax Levy increase due to change in assessment.	(1,082,023)	-3.95%
Proposed Budget Gap	\$ 1,690,871	6.17%

Firm impacts resulting from compensation included:

• Police	\$ 453,887	1.65%
• Fire	150,942	0.54%
• All other departments	200,222	0.72%

While all the initiatives proposed by staff address legitimate Town concerns, Council remains focused on financial constraint. Therefore, after four meetings of the Finance and Administration Committee with considerable deliberation and recognizing the challenge of balancing requests for additional resources with limited fiscal flexibility, Council reduced the proposed budget to \$49.6M. This required an increase to the tax levy of \$505,577 that resulted in a 1.82 percent tax increase to the municipal portion of the residential tax rate. Page 57 provides more details about the Town of Orangeville’s approved property tax rate for 2014.

The following tables (Table 9, 10 & 11) group the approved operating expenditures, revenues and finally, net tax levy per department.

Table 9

Approved Expenditures by Department

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Budget	2012 Actual	\$ Change 2013/14	% Change 2013/14
Council	\$ 297,856	\$ 273,025	\$ 271,016	\$ 267,375	\$ 264,277	\$ 24,831	9.1%
Committees	277,350	369,950	429,959	237,568	287,488	(92,600)	-
Administration	311,902	304,489	299,318	293,755	280,369	7,413	2.4%
Clerk's	543,528	470,265	454,264	461,623	454,171	73,263	15.6%
Communications	278,642	247,186	265,054	186,554	204,481	31,456	12.7%
Human Resources	413,470	387,789	339,574	364,029	332,812	25,681	6.6%
Planning	429,165	406,990	373,375	393,697	356,856	22,175	5.4%
Economic Development	508,592	532,062	467,163	427,253	413,126	(23,470)	-4.4%
Treasury	984,576	976,178	823,771	948,271	823,917	8,398	0.9%
Information Technology	700,591	688,014	693,820	658,559	689,176	12,578	1.8%
Corporate Allocations	6,559,270	7,236,948	8,099,238	5,390,407	6,075,904	(677,678)	-9.4%
Parks and Recreation	6,154,378	5,933,995	5,463,943	5,840,976	5,346,603	220,384	3.7%
Fire	3,239,571	3,019,863	3,064,953	2,867,971	2,858,563	219,707	7.3%
Building & By-Law Enforcmnt	1,396,709	1,397,797	1,365,115	1,379,439	1,580,416	(1,087)	-0.1%
Public Works	5,809,075	5,470,765	5,448,802	7,203,146	6,969,780	338,310	6.2%
Public Works - Waterworks	5,258,501	5,179,100	5,049,102	4,750,000	4,819,481	79,401	1.5%
Public Works - Wastewater	5,630,000	5,658,500	5,500,909	5,221,000	5,228,268	(28,500)	-0.5%
Orangeville Public Library	1,710,422	1,665,958	1,589,519	1,552,734	1,516,094	44,464	2.7%
Orangeville Police Services	9,103,231	8,574,733	9,187,781	8,102,019	8,564,346	528,498	6.2%
	\$ 49,606,826	\$ 48,793,606	\$ 49,186,677	\$ 46,546,375	\$ 47,066,128	\$ 813,220	1.7%

Table 10

Approved Revenues by Department

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Budget	2012 Actual	\$ Change 2013/14	% Change 2013/14
Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Committees	(6,300)	(107,800)	(186,032)	(10,200)	(31,719)	101,500	-94.2%
Administration	-	-	-	-	-	-	-
Clerk's	(94,300)	(98,800)	(93,740)	(91,500)	(121,476)	4,500	-4.6%
Communications	(6,000)	(17,600)	(17,900)	-	(10,147)	11,600	-65.9%
Human Resources	(10,000)	(10,000)	(10,000)	(40,000)	(40,000)	-	-
Planning	(103,000)	(103,000)	(52,170)	(93,000)	(149,744)	-	-
Economic Development	(159,367)	(196,304)	(184,780)	(140,000)	(137,454)	36,937	-18.8%
Treasury	(151,000)	(155,375)	(142,400)	(155,375)	(143,737)	4,375	-2.8%
Information Technology	(167,000)	(167,000)	(167,814)	(167,000)	(167,000)	-	-
Corporate Allocations	(31,854,390)	(31,288,909)	(31,455,924)	(29,897,130)	(30,035,879)	(565,481)	1.8%
Parks and Recreation	(2,910,579)	(2,828,573)	(2,895,832)	(2,936,175)	(2,767,716)	(82,006)	2.9%
Fire	(603,040)	(489,000)	(648,206)	(489,000)	(518,357)	(114,040)	23.3%
Building & By-Law Enforcmnt	(770,672)	(783,595)	(769,108)	(759,185)	(1,033,883)	12,923	-
Public Works	(787,625)	(860,750)	(969,672)	(877,510)	(846,321)	73,125	-8.5%
Public Works - Waterworks	(5,258,500)	(5,179,100)	(5,049,102)	(4,750,000)	(4,819,481)	(79,400)	1.5%
Public Works - Wastewater	(5,630,000)	(5,658,500)	(5,500,909)	(5,221,000)	(5,228,268)	28,500	-0.5%
Orangeville Public Library	(170,900)	(161,300)	(178,843)	(161,300)	(184,823)	(9,600)	6.0%
Orangeville Police Services	(924,153)	(688,000)	(864,245)	(758,000)	(830,123)	(236,153)	34.3%
	\$ (49,606,826)	\$ (48,793,606)	\$ (49,186,677)	\$ (46,546,375)	\$ (47,066,128)	\$ (813,220)	1.7%

2014 Operating Expenditures

- The gross expenditures provided for in the approved 2014 operating budget total \$49,606,826. Figure 5 below represents the approved 2014 operating expenditures by function, while Figure 6 is by department.

Figure 5: Approved Operating Expenditures by Function

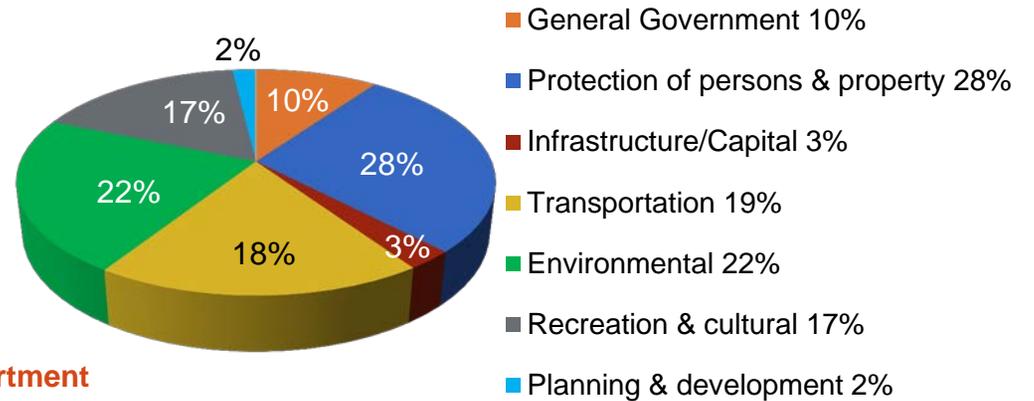
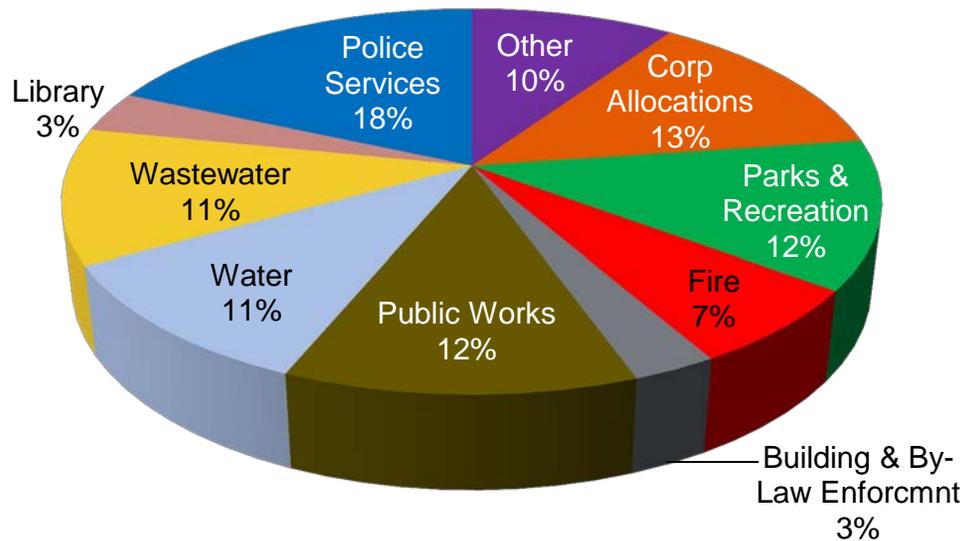


Figure 6: Approved Operating Expenditures by Department

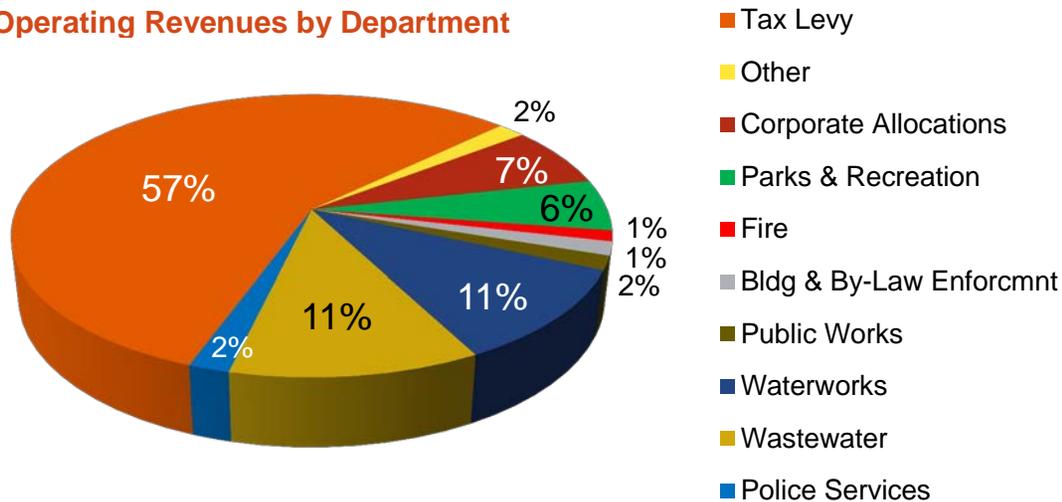


Other includes:	
Mayor & Council	\$ 297,856
Committees	277,350
Administration	311,902
Clerk's	543,528
Communications	278,642
Human Resources	413,470
Planning	429,165
Economic Dev.	508,592
Treasury	984,576
Information Tech.	700,591

2014 Operating Revenues

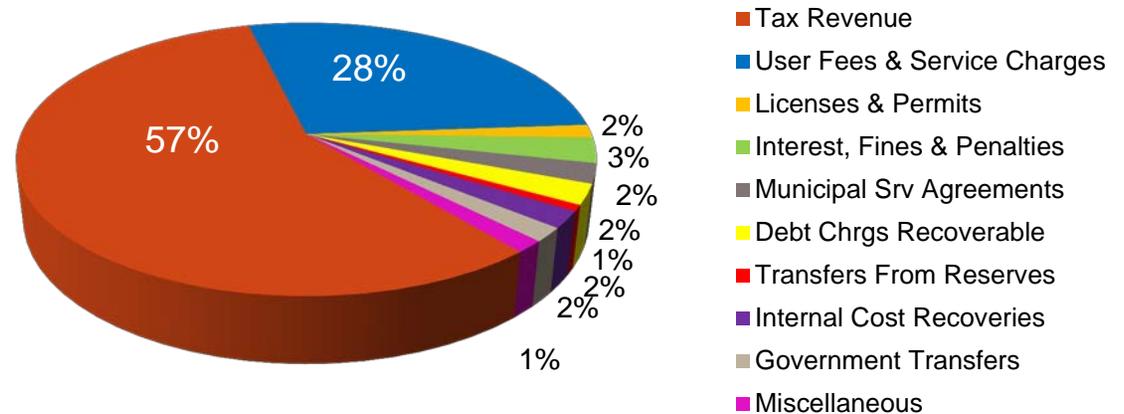
- The operating budget revenues of \$49,606,826 are funded mainly from revenues associated with taxation. The Revenue Sources section on page 43 provides detailed descriptions of the revenue sources and their underlying budget assumptions. Figure 7 below represents the approved 2014 operating revenues by department, while Figure 8 is by source.

Figure 7: Operating Revenues by Department



Other includes:	
Committees	\$ 6,300
Clerk's	94,300
Communications	6,000
Human Resources	10,000
Planning	103,000
Economic Dev.	159,367
Treasury	151,000
Information Tech.	167,000
Library	170,900

Figure 8: Operating Revenues by Source



Major Revenue Sources Operating Revenues

Tax Revenue - \$28,580,889

This is the largest funding source for the Town of Orangeville and funds both operating and capital expenditures. The funding requirements of the Town are determined through the budget process and the tax rate is set on these requirements. The tax rate is determined by dividing the funding requirement by the property assessment base. The assessment base for 2014 is projected to increase by approximately 2.8 percent according to the Online Property Tax Analysis (OPTA) on behalf of the Ministry of Finance. The Approved 2014 Budget required an additional \$505,577 funding to balance the budget. This includes all mandatory and annualization increases, 1.3M in tax levy supported capital funding and approved enhancements.

In every budget there is a transfer to capital from the Tax Levy in order to fund the remaining capital projects that do not have alternative sources of funding. There is a minimum level of tax levy contribution as defined in the Federal Gas Tax Agreement in order to secure Gas Tax funding available as indicated above. The Tax Levy is the last factored component as the Town strives to maximize the use of alternative funds.

User Fees, Licenses, Permits and Service Charges - \$14,501,916

This is the second largest revenue source for the Town of Orangeville. Over \$10M of this amount is generated from water and wastewater rates which are self-sustaining budgets. Other examples included in this section are fees charged for recreation programs, development applications, building permits and licenses.

Debt Charges Recoverable - \$1,184,501

The debt charges included in the revenue section are equal to the debt charges expensed in the Corporate Allocations section included in the Capital Financing amount and therefore have no net impact on the operating budget. The debt amounts are for water and wastewater capital projects which are charged back to the water and wastewater budgets as they are self-sustaining.

Municipal Service Agreements - \$1,157,139

These revenues are generated by the Police and Fire departments for services provided and charged to the upper-tier and neighbouring municipalities. Some examples include court security, Ministry of Transportation Call-Outs and 911 communications and responses.

Fines and Penalties - \$1,066,000

The majority of this revenue source results from the late payment of property taxes. These penalties are imposed in accordance with Provincial Legislation. The maximum allowable rate is 1.25 percent per month, which the Town does apply to amounts overdue monthly. In addition, the Provincial Offences Act (POA) allows for the collection of fines for violations under the Highway Traffic Act and for parking infractions within the Town of Orangeville.

Internal Cost Recoveries - \$987,140

This funding comes from internal charges for work performed for other departments or divisions within the Corporation of the Town of Orangeville.

Interest Revenue - \$957,000

This source includes dividends received from Orangeville Hydro and interest revenue which is projected to have a modest increase in 2014 due to improvements in the cash management and investment strategies implemented. This amount does not include interest earned on obligatory reserve funds, as those amounts are separate from the operating fund.

Government Transfers - \$815,608

A significant portion of this revenue comes from the Province to assist in providing services to residents in the areas of transit, environmental, police, library and small business enterprises. In addition this amount includes payments-in-lieu-of-taxes which are for property owned and occupied by senior government and government entities which are not subject to taxation but are liable for payments-in-lieu-of-taxes, generally at the equivalent rates. These amounts reflect the actual assessment values provided by the Municipal Property Assessment Corporation.

Gas Tax - \$200,000

There is a Provincial gas tax contribution intended for Transit. The Transit Gas Tax remains consistent and covers any outstanding operating costs and any capital expenditures

Capital Sources of Funding

Reserve/Reserve Funds – Contributions from the departmental operating budgets are made to various reserve and reserve fund accounts in order to fund operating deficits and/or capital projects. There are operating reserves, obligatory reserve funds and discretionary reserve funds. Obligatory reserve funds are a requirement by legislation, whereas, discretionary reserve funds are set up as per the needs of the Town.

Development Charges (DC) – Town wide developers are charged a fee dependant on the type of dwelling developed and were established, as per legislation, to supplement Town funding for capital projects. The projects must be eligible and be a direct result of growth. In 2014, a new DC Study will be completed as is required every five years to re-evaluate the current situation and updated projected and growth-related demands.

Rates supported capital projects – The water and wastewater budgets are prepared strategically to compensate for the operational wear and tear of the infrastructure. This will assist in funding and improving the current infrastructure providing a self-sustaining municipal service. In 2014, a new Water and Wastewater Rates study will be undertaken in order to determine updated fees. According to the Municipal Act, water and wastewater infrastructure must be self-sustaining. As a result, the fees must represent the costs of service delivery and infrastructure maintenance and improvements.

Gas Tax – There is a Federal Gas Tax contribution that is distributed based on population growth and a Provincial contribution intended for Transit. Due to steady rates of growth the Town has received a lower transfer of Federal Gas Tax compared to past years. The Federal Gas Tax also requires the Town to maintain, at minimum, the current capital contribution to ensure continued capital investment. The Transit Gas Tax remains consistent and covers any outstanding operating costs and any capital expenditures.

Grants – The Town of Orangeville was able to secure grants in the past to assist with infrastructure needs, however, Grants now seem to be directed towards smaller and rural municipalities for capital purposes.

Other Funding Sources – Orangeville has many community partnerships that co-fund different capital projects. In 2014 the Town has partnered with the Rotary Club to construct a splash pad at Fendley Park. This co-funding arrangement makes a recreational attraction possible during years of fiscal restrictions.

Historical Major Revenues by Source

Table 18 – Revenues by Source

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Tax Revenue	\$ 28,580,889	\$ 26,869,490	\$ 27,221,517	\$ 27,488,098	\$ 1,711,399	6.4%
Water and Wastewater Fees	10,472,000	10,479,000	10,108,026	9,401,426	(7,000)	-0.1%
Licenses & Permits	755,800	760,300	689,672	999,431	(4,500)	-0.6%
Fines & Penalties	1,066,000	966,600	1,222,821	1,091,338	99,400	10.3%
Interest Revenue	432,000	1,820,000	1,827,984	638,846	(1,388,000)	-76.3%
User Fees & Service Charges	3,273,971	3,169,383	3,184,492	3,261,708	104,588	3.3%
Municipal Service Agreements	1,127,139	831,000	1,085,611	774,449	296,139	35.6%
Debt Charges Recoverable	1,184,501	1,231,100	659,440	625,673	(46,599)	-3.8%
Transfers From Reserves	350,479	206,500	196,420	323,727	143,979	69.7%
Internal Cost Recoveries	987,140	988,140	1,041,550	1,001,666	(1,000)	-0.1%
Government Transfers	643,278	783,519	950,638	753,822	(140,241)	-17.9%
Miscellaneous	733,631	688,574	998,507	705,944	45,057	6.5%
Capital Funding Tax Levy	1,342,822	1,377,986	1,343,159	1,769,800	(35,164)	-2.6%
Capital Funding Reserve/Res. Funds	418,641	519,661	397,775	396,900	(101,020)	-19.4%
Capital Funding Water/Sewer Rates	1,427,000	1,286,500	1,855,070	3,531,552	140,500	10.9%
Capital Funding DC's	227,580	4,163,753	332,297	1,620,531	(3,936,173)	-94.5%
Capital Funding Gas Tax	810,000	1,223,000	1,015,492	1,373,443	(413,000)	-33.8%
Capital Funding Debt	595,000	-	4,227,016	-	595,000	-
Capital Funding Other	500,000	112,500	286,444	108,341	387,500	344.4%
	\$54,927,871	\$ 57,477,006	\$ 58,643,930	\$ 55,866,695	\$ (2,549,135)	-4.4%

Summary of Operating Fund Activity

	2014 Budget	2013 Year End Forecast	2012 Year End Actuals
<u>Sources of Funds</u>			
Taxes	28,048,195	26,402,965	26,946,703
Supplementary Taxes	361,029	646,434	370,049
Payments in Lieu	171,665	172,118	171,345
Total Taxation	28,580,889	27,221,517	27,488,097
Water and Wastewater Fees	10,472,000	10,108,026	9,401,426
Licenses and Permits	755,800	689,672	999,431
Fines and Penalties	1,066,000	1,222,821	1,091,338
Interest and Investment Income	432,000	1,827,984	638,846
User Fees and Service Charges	3,273,971	3,184,492	3,261,708
Municipal Service Agreements	1,127,139	1,085,611	774,449
Miscellaneous	1,720,771	2,040,057	1,707,610
Government Transfers	443,278	750,638	602,822
Gas Tax - Transit	200,000	200,000	151,000
Debt Charges Recoverable	1,184,501	659,440	625,673
Transfer from Reserve/Reserve Funds	350,479	196,420	323,727
<u>Uses of Funds</u>			
General Government	1,878,174	1,438,846	1,690,429
Protection Services	13,739,511	13,617,849	12,594,698
Transportation Services	8,687,679	8,736,328	8,012,084
Enviromental Services	11,009,896	10,635,559	10,453,976
Health Services	194,975	140,572	146,519
Recreation and Cultural Services	8,642,150	7,662,909	8,091,964
Planning and Development	1,087,756	950,538	1,206,742
Transfers to Capital	1,342,822	1,563,736	1,769,800
Trasnfers to Reserve/Reserve Funds	3,023,865	4,440,339	3,099,915
Increase/Decrease to Funds	-	-	-

Summary of Capital & Reserve Fund Activity

	Capital Fund			Reserve Funds		
	2014 Budget	2013 Year End Forecast	2012 Year End Actuals	2014 Budget	2013 Year End Forecast	2012 Year End Actuals
Sources of Funds						
Interest and Investment Income				250,000	203,094	149,261
Miscellaneous	500,000	495,777	117,718	-	59,575	48,791
Government Transfers		106,501	364,364			
Gas Tax	810,000	861,992	1,541,943	1,060,000	1,166,264	1,092,376
Developer Contributions	227,500	236,545	1,806,367	1,853,000	2,019,946	3,786,523
New Debt Issued	595,000	3,817,016	-			
Transfers from Operating Fund	1,342,822	1,267,159	3,173,667	3,023,865	4,440,339	3,099,915
Transfer from Reserve/Reserve Funds	1,845,641	2,417,451	4,784,804			
Uses of Funds						
General Government	112,085	219,768	647,332			
Protection Services	397,830	121,836	423,894			
Transportation Services	1,845,104	2,389,244	3,502,841			
Enviromental Services	1,347,000	1,957,500	2,946,402			
Recreation and Cultural Services	992,024	1,024,043	1,736,025			
Planning and Development	32,000	-	456			
Transfers to Operating				235,724	245,466	339,397
Transfers to Capital				5,489,444	3,214,335	7,543,332
Increase/Decrease to Funds	594,920	3,490,051	2,531,914	461,697	4,429,416	294,137
Opening Fund Balance	5,147,479	1,657,428	874,486	12,504,985	8,075,569	7,781,431
Closing Fund Balance	5,742,399	5,147,479	1,657,428	12,966,682	12,504,985	8,075,569

Approved 2014 PSAB Adjusted Budget

As in prior years, the Town of Orangeville's 2014 Budget was completed on the modified accrual basis of accounting. However, per Ontario Regulation 284-09, the Town must disclose the estimated impact of full accrual accounting of the 2014 budget figures. The Public Sector Accounting Board (PSAB) requires budgeted amounts on the financial statements be presented on a full accrual basis. A series of accounting adjustments are done to convert the budgeted amounts from modified accrual to full accrual. These adjustments include amortization of tangible capital assets, accumulated surplus/deficit from operations, post-employment benefits, solid waste landfill closure and post-closure expenses. Additionally, the Operating, Capital and Reserve/Reserve funds budgets are consolidated into one budget document thereby eliminating inter-fund transfers.

The full-accrual version of the Approved 2014 Budget is presented in Table 5 to the right. Amortization is projected at \$6.6M, and is the main driver of the projected full accrual deficit for 2014. Note that the estimated deficit does not represent a deficit of cash. Rather it is the sum of net financial and non-financial assets. In other words, the deficit represents a gap in the Town's investments in assets.

Table 5 - PSAB Adjusted Budget

Estimated Impact of Full-Accrual on 2014 Approved Budget

Revenues	
Tax Revenue	\$ 28,580,889
User Charges	14,501,771
Municipal Service Agreements	1,127,139
Fines and Penalties	1,066,000
Internal Cost Recoveries	987,140
Interest Revenue	432,000
Miscellaneous	1,084,110
Government transfers	643,278
Capital Funding from Reserve/Reserve Funds	2,883,221
Capital Funding from Tax Levy	1,342,822
Capital Funding from Other	500,000
Total Revenues	53,148,370
Expenditures	
General Government	6,233,333
Protection to persons and property	14,464,047
Transportation	10,278,887
Environmental	10,790,616
Recreation and cultural	10,409,316
Planning and development	1,119,756
Total Expenses	53,295,955
Estimated deficit	(147,585)
Accumulated surplus, beginning of year (est.)	165,113,061
Accumulated surplus, end of year	\$ 164,965,476

Reserve Balances

Reserves – a reserve is an allocation of accumulated net revenues. Reserves are part of the general operating fund and do not accrue interest. Reserves can be established for any predetermined purpose and applied for that purpose at the discretion of Council, but are primarily intended for use in operations unless otherwise stated. Tables 19 and 20 to follow list the current reserves and their available balance.

Table 19 - Committee Reserves

Reserve Name	Balance: Jan 1, 2014	Budgeted Contributions	Transfer to Operating	Transfer to Capital	Estimated Balance: Dec 31, 2014
Mayor's Senior Advisory	\$ 10,512	-	-	-	\$ 10,512
Mayor's Youth Advisory	4,285	-	-	-	4,285
OSAT	6,680	-	-	-	6,680
Heritage Orangeville (LACAC)	12,906	-	2,474	-	10,432
Accessibility	2,556	-	-	-	2,556
Arts & Culture	1,819	-	-	-	1,819
Total Committee Reserves	38,758	-	2,474	-	36,284

Table 20 – Other Reserves

Reserve Name	Balance: Jan 1, 2014	Budgeted Contributions	Transfer to Operating	Transfer to Capital	Estimated Balance: Dec 31, 2014
Debt Equalization	\$ 39,051	-	-	-	39,051
Library Collections	1,062	-	-	-	1,062
Library Donations	5,105	-	850	-	4,255
Library Building	(1,455)	35,000	-	-	33,545

Reserve Name	Balance: Jan 1, 2014	Budgeted Contributions	Transfer to Operating	Transfer to Capital	Estimated Balance: Dec 31, 2014
Recreation Facilities	101,000	70,000	-	10,000	161,000
Concessions	68,599	17,681	-	-	86,280
Working Funds	180,706	31,000	40,000	20,000	151,706
First Night	2,600	-	2,600	-	-
Fleet Replacement – Police & Fire	43,846	53,000	-	-	96,846
Community Infrastructure	1,879,012	1,097,115	-	-	2,976,127
Winter Control	568,660	-	-	-	568,660
BIA: Cameras & Mortgage	91,497	-	15,000	-	76,497
Rate Stabilization	100,000	100,000	100,000	-	100,000
Community Tourism Development	31,390	3,000	21,000	-	13,390
Cemetery Development	38,444	-	-	-	38,444
Parking	4,571	-	4,571	-	-
Growth Management	19,000	-	-	-	19,000
General Insurance	237,689	-	37,398	-	200,291
Municipal Building Security	35,000	-	-	25,000	10,000
Elections	75,000	-	75,000	-	-
Workers' Compensation Board	170,771	-	47,500	-	123,271
OSPCA Building Maintenance	7,000	-	-	-	7,000
Website	15,500	500	-	-	16,000
Roads	116,728	-	-	65,262	51,466
Total Other Reserves	3,830,776	1,407,296	343,919	120,262	4,773,891

Discretionary Reserve Fund Balances

Reserve Funds are established to account for assets that have been segregated for a specific purpose, either voluntarily or because of legal or contractual reasons. Reserve Funds may be either 'Discretionary' or 'Obligatory' in nature. Discretionary Reserve Funds are established whenever Council decides to earmark funds to finance a future project for which it has the authority to spend money. A municipality may, by by-law, provide that the money raised for a reserve fund be applied to another purpose. Table 21 below lists the current balance of the Town's Discretionary Reserve Funds.

Table 21 - Discretionary Reserve Funds

Reserve Name	Balance: Jan 1, 2014	Budgeted Contributions	Transfer to Operating	Transfer to Capital	Estimated Balance: Dec 31, 2014
Fire Equipment	\$ 39,699	-	-	32,604	7,095
Public Works Equipment	3,011	-	-	3,011	-
Self-Insuring Sick Leave	225	-	-	-	225
Flood & Erosion Control	62,098	-	-	54,000	8,098
Waterworks Projects	173	-	-	-	173
Recreation Centre Capital Improvements	95,569	-	-	95,569	-
Capital Building/Property	150	-	150	-	-
South Arterial Road	14,956	-	-	14,956	-
Sustainability	1,445,977	-	-	-	1,445,977
Total Discretionary Reserve Funds	1,661,858	-	150	200,140	1,461,568

Obligatory Reserve Fund Balances

Obligatory Reserve Funds must be created whenever a statute requires revenues received for special purposes are segregated from the general revenues of the municipality. Table 22 below lists the current balances of the Obligatory Reserve Funds.

Table 22 - Obligatory Reserve Funds

Reserve Name	Balance: Jan 1, 2014	Budgeted Contributions	Transfer to Operating	Transfer to Capital	Estimated Balance: Dec 31, 2014
Town Wide Hard DC	4,157,087	1,000,000	-	435,000	4,722,087
Town Wide Soft DC	950,206	735,000	35,548	435,000	1,214,658
Water Distribution DC	467,614	30,000	-	-	497,614
Sewage Collection DC	34,223	3,000	-	-	37,223
Storm Water Management DC	1,228,034	50,000	-	173,000	1,105,034
Roads & Secondary Plans DC	127,110	35,000	-	-	162,110
Parking Improvement	24	-	-	-	24
Parkland	53,559	-	-	28,876	24,683
Ontario Transit Grant	467,084	250,000	200,000	25,000	492,084
AMO Gas Tax	405,891	810,000	-	810,000	405,891
Water Fund	909,481	837,981	-	1,404,000	343,462
Wastewater Fund	2,165,864	2,185,884	-	717,000	3,634,748
Building Permit	284,037	-	26	-	284,011
Total Obligatory Reserve Funds	11,250,214	5,936,865	235,574	4,027,876	12,923,629

Reserve and Reserve Fund Analysis

The figure 15 (below) shows the change in reserve and reserve fund levels over time from 2011 to the estimated 2014 balances. It is clear that the Town has been successfully building the available reserves and reserve funds in order to provide budget contingencies and future funding sources. The estimated 2014 balances contain any contributions or withdrawals found in the 2014 capital/operating budgets. Consideration has also been made for any previously committed, unspent funds from a prior year's budget.

The obligatory reserve funds contain the DC reserve funds and the water and wastewater rates reserve funds. This is an important note because although the available funds appear to be increasing, there are statutory limitations on the use of such funds.

A shift in funding occurred in 2012 drawing more funds from reserves and reserve funds due to the lack of additional funding sources, such as grants and temporary borrowing. There is greater reliance on the Town's reserves and reserve funds to maintain and improve infrastructure.

Historic Reserve & Reserve Fund Levels

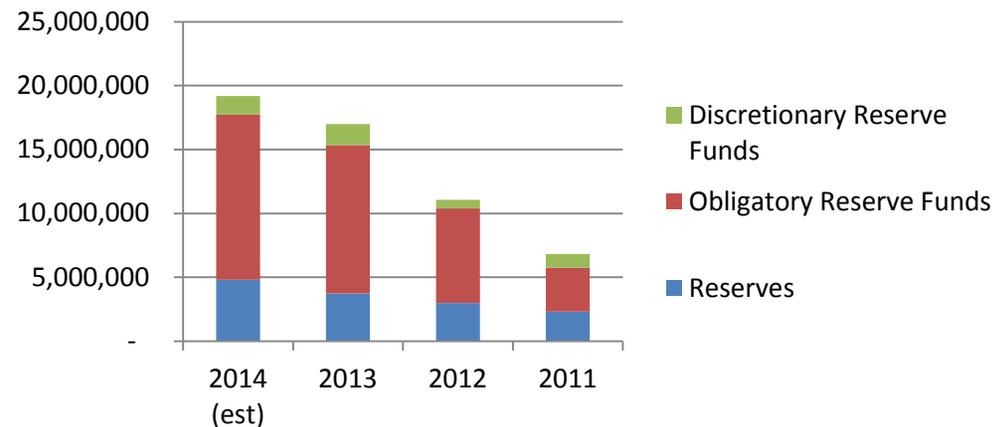


Figure 15: Change in Reserve Levels

Long-Term Liabilities

The total long-term debt obligations (principal and interest) for the Town of Orangeville are \$36,726,603 as of December 31, 2013. Payments for the next four fiscal years and thereafter are shown in Table 23 below. The schedule assumes the renewal of all loans upon maturity.

While long-term debt has increased in 2014 by a principal amount of \$3.3 million dollars, the tax levy supported debt amount has not changed, nor has the total debt held by the Town changed, rather, the Town converted short-term debt used to purchase prior capital assets to long-term debt. The advantage of using long-term debt to fund capital assets is to provide certainty of interest costs for planning purposes and to match the nature of the asset with a comparable financing term. Additionally, this is the most opportune time in recent history to take advantage of term lending and lock in interest rates. Conversely, temporary borrowing is subject to interest rate fluctuations, potentially on short notice, and constraints on spending discretion as the available credit diminishes.

Table 23 – Long-term debt obligations

Year	Principal	Interest	Total
2014	\$ 1,168,038	\$ 812,945	\$ 1,980,983
2015	1,181,289	799,694	1,980,983
2016	1,196,509	784,474	1,980,983
2017	1,211,865	769,118	1,980,983
2018	1,218,426	762,556	1,980,983
2019 Onwards	14,081,740	12,739,950	26,821,690
	\$ 20,057,867	\$ 16,668,737	\$ 36,726,603

The annual principal and interest payments required to service the long-term liabilities of the town are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs and Housing. The annual repayment limit (ARL) for 2013 as calculated by the Ministry was \$8,791,874 of annual charges. The Town's total estimated debt servicing cost for 2014 of \$1,980,983 is well below the ARL limit.

Approximately \$9.8 million dollars of the total long-term debt relates to projects funded from the general tax rate. The balance of approximately \$10.2 million dollars is funded through rates (water and wastewater fees) and development charges. Interest expense is recognized on the consolidated statement of operations and accumulated surplus.

Long-Term Liabilities

The Town's long-term debts are listed in Table 24 below. This table provides payment and schedule details pertaining to each loan. Monthly payment amounts listed include principal and interest.

Table 24- Long-term Liability Details

Long-Term Liabilities	01-Jan-14	31-Dec-14
Alder St. Recreation Centre, 5.05%, \$39,601 monthly, due Dec. 2015, maturing 2026.	\$ 4,265,098	\$ 3,999,467
Humber College Land, 5.15%, \$19,045 monthly, due Mar. 2016, maturing 2026.	2,074,928	1,950,599
Police Station and Westdale Improvement Area, 5.15%, \$22,052 monthly, due Mar. 2016, maturing 2026.	2,402,549	2,258,263
Westdale Improvement Area, 4.91%, \$25,150 monthly, due Nov. 2016, maturing 2026.	2,884,540	2,718,854
Transportation Projects, 3.74% adjusted bi-annually, \$28,950 monthly, due Dec 2016, maturing 2026.	3,572,465	3,349,502
BIA Parking Lot, 4.60%, \$4,785 monthly, due April 2019, maturing 2034.	631,270	601,310
BIA 29 First St., Floating Rate Prime -0.75%, \$733 monthly, due Dec. 2014, maturing 2035.	188,314	183,592
BIA 82 Broadway, 1.57%, \$3,138 monthly, due Dec. 2014, maturing 2037.	731,302	704,554
BIA 172 Broadway, 1.57%, \$3,643 monthly, due Dec. 2014, maturing 2033.	750,000	717,823
120 Diane Drive, 2.86%, \$7,606 monthly, due Dec. 2018, maturing 2029.	1,112,200	1,051,946
C-Line property, 1.57%, \$6,459 monthly, due Dec. 2014, maturing 2029.	1,035,200	973,504
Visitor Info. Centre, 2.79%, \$3,920 monthly, due Dec. 2014, maturing 2023.	410,000	373,945
Tony Rose Rink A – Floor Replacement, to be acquired in 2014	-	595,000
	\$20,057,866	\$19,478,359

Distribution of Property Taxes

At the heart of all budget considerations is balancing the service needs and expectations of Orangeville’s residential and business community to achieve the best value for money. The funding for the services and programs that contribute to the safety of our community and the quality of life it offers is in large part funded by local property taxpayers.

According to Statistics Canada and the Fraser Institute, in terms of total taxes paid by an individual or business in Canada (including sales, income and all other taxes), municipalities receive a much smaller share than both the Provincial and Federal governments. For example, Ontario municipalities receive 11 cents of every tax dollar raised in Ontario, yet own 65 percent of the capital infrastructure. The Provincial and Federal governments receive 34 cents and 55 cents and own 32 percent and 3.2 percent of the capital infrastructure, respectively.

The property tax bill in Orangeville provides funding for services provided by three government organizations - the Town of Orangeville, the County of Dufferin and the Province of Ontario for the Ministry of Education, as Orangeville is part of a two-tier municipal government structure. The property taxpayer is impacted by the decisions of all three bodies, and all three make up the total change in the property tax bill. Figure 9: Distribution of 2014 Tax Dollars Collected is a graphical representation of the \$52.5 million dollars in property taxes to be collected, and Table 12 lists the residential tax rate and respective dollar amounts for 2014.

Figure 9: Distribution of 2014 Tax Dollars Collected

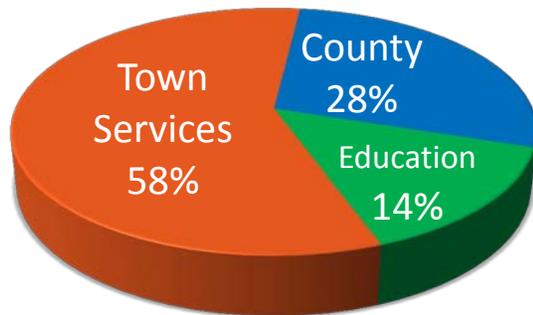


Table 12 – Residential Tax Rate and dollar amount

	Residential Tax Rate	Total Dollars
Town of Orangeville	0.808382 %	\$28,048,195
County of Dufferin	0.395404 %	13,719,227
Education	0.203000 %	10,780,423
	1.406786 %	\$52,547,844

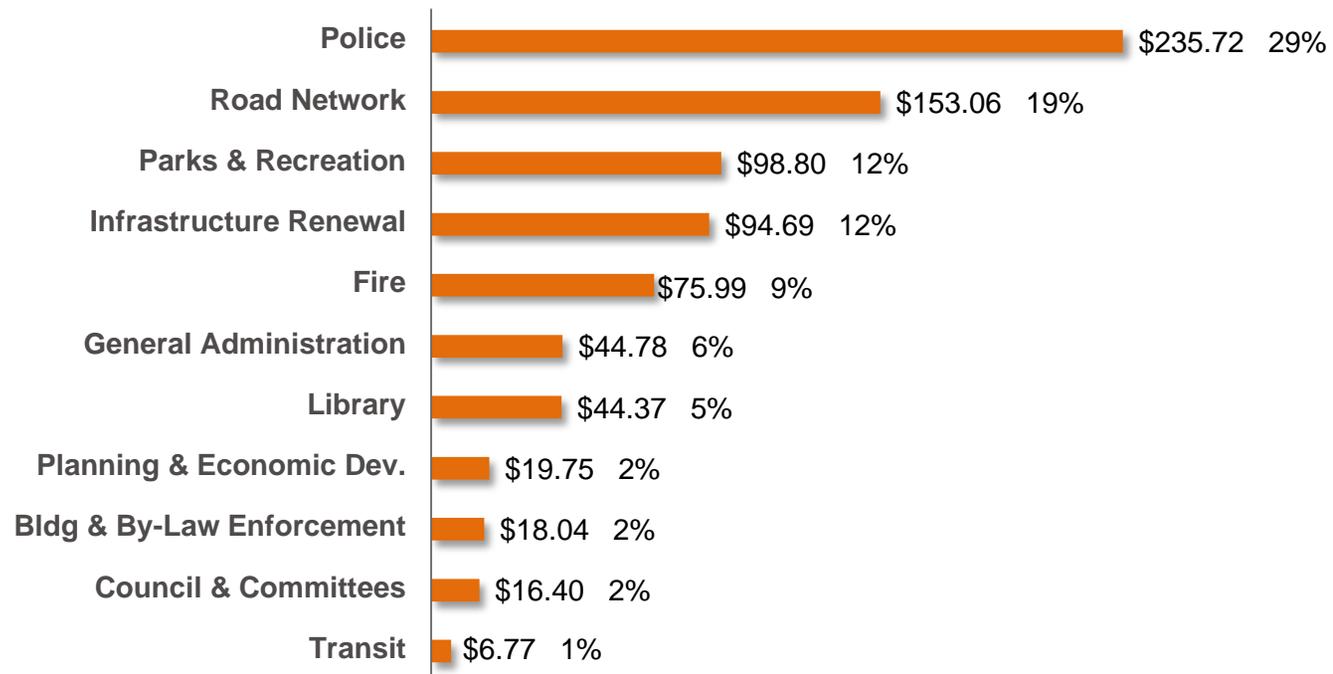
Where Your Tax Dollars Go

Based on a \$100,000 assessed value the total taxes levied are \$1,406.79 and are distributed as depicted in Figure 10 below:

Figure 10 – Distribution of property taxes



Town Services Breakdown \$808.38



Comparative Analysis

Comparison of Residential Property Tax Rates

To understand how Orangeville's taxes compare to other areas it is important to understand how taxes are determined. Taxes are calculated using two factors. The first is the assessed value of the property and the second is the local tax rate. Throughout the Province of Ontario the responsibility for determining the current value of property rests with the Municipal Property Assessment Corporation (MPAC), an independent, not-for-profit organization established by the Province of Ontario through the Ontario Property Assessment Corporation Act, 1997. MPAC establishes values based on sales data for a given area to estimate the current or market value of similar properties. As property values differ from area to area similar houses can have very different assessed values.

The second factor used to determine property taxes is the local tax rate. In Orangeville the tax rate comes from three sources. The first is for local services and it is set by the Town of Orangeville Council annually. The second is for county services and that rate is determined by County of Dufferin Council annually. The last component is for education and the Province of Ontario establishes a standard rate across the province for all residential properties. Please see page 50 titled "Where Your Tax Dollars Go" for additional details on the distribution of property taxes collected by the Town of Orangeville.

Because tax rates, other than education, are established locally they differ from municipality to municipality. For example the total 2012 residential tax rate in Orangeville was approximately 1.4222 %, while the Township of King's was approximately 1.0083%. On the surface it would appear that taxes in Orangeville are higher, but this is not the case. Annually an independent consulting firm, BMA Management Consulting (BMA), reviews the taxes of several Ontario municipalities comparing "like" properties. In the residential property class they review a detached bungalow and an executive home.

The detached bungalow is described as a three-bedroom single storey home with 1.5 bathrooms and a one-car garage. Total area of the house is approximately 1,200 square feet and the property is situated on a lot that is approximately 5,500 square feet. For this property the 2012 Orangeville taxes were estimated at \$3,771. The King taxes were estimated at \$4,411. The average for the GTA was \$3,513.

There are many reasons for differences in relative tax burdens across municipalities and across property classes. These include, but are not limited to, the following:

- The values of like properties vary significantly across municipalities
- The tax burden within a municipality varies based on the tax ratios used. As such, it is possible for a municipality to have a relatively low tax burden in a particular class of property and a relatively high tax burden in another class
- The use of optional classes
- Non-uniform education tax rates in the non-residential classes
- The level of service provided and the associated costs of providing these services
- Extent to which a municipality employs user fees
- Access to other sources of revenues such as dividends from hydro utilities, gaming and casino revenues, etc.

In addition to the detached bungalow described above comparisons are done for a variety of property types. Table 13 below compares the relative tax burdens of five municipalities, similar in size to Orangeville (see Table 16 to follow for population specifics) from the 2012 BMA study for the following types of property: Commercial Office Building Class described as buildings in prime locations within the municipality with a comparison of taxes on a per square foot of gross leasable area basis; and Industrial Standard described as under 125,000 square feet in size typically characterized by newer construction and flexible design with a comparison of taxes on a per square foot of floor area basis.

Table 13 – Comparison of Relative Tax Burdens

	Orangeville	Simcoe/ Dufferin		East		Owen	
Residential Property Tax Rate	1.4220 %	1.5208 %	1.0199 %	1.2057 %	1.5300 %	1.4337 %	
Commercial Office Tax Rate	2.5229 %	4.0222 %	2.0222 %	2.4411 %	4.1715 %	3.8863 %	
Industrial Standard Tax Rate	4.2307 %	4.9865 %	2.3495 %	3.5027 %	4.8932 %	5.1346 %	
2011 Population Density per sq. km.	1792	492	1046	92	87	895	1144
2012 Taxes on a detached bungalow	\$ 3,771	\$ 2,614	\$2,932	\$2,910	\$1,793	\$3,219	\$ 3,136
2012 Taxes per sq. ft. Commercial Office	\$ 2.76	\$ 2.56	\$2.42	N/A	N/A	\$ 3.04	\$ 3.23
2012 Taxes per sq. ft. Industrial Standard	\$ 1.99	\$ 1.36	\$1.23	\$2.51	\$1.50	\$ 1.20	\$ 1.55

(Source BMA Municipal Study 2012)

Comparative Analysis

The Municipal Competitiveness Study, developed by BMA Management Consulting in partnership with their municipal clients, provides a comparative analysis for participating municipalities. The study identifies both key quantifiable indicators and selective environmental factors that should be considered as part of a comprehensive evaluation of a local municipality's financial condition. To follow are highlights from the 2012 report.

Socio Economic Factors

Socio economic indicators help decision-makers understand the impacts of resource management decisions. An examination of local economic and demographic characteristics can identify trends such as a declining tax base as measured by population, property value, employment, or business activity, and a need to shift public service priorities because of a change in the age or income of residents or in the type or density of physical development.

An evaluation of socio economic factors contributes to the development of sound financial policies. The Socio Economic Factors section of the report is intended to assist municipalities in understanding some basic facts about the municipality.

Table 14 - Socio Economic Factors

	Orangeville	Simcoe/Muskoka/Dufferin Average
2006 – 2011 Population increase	5.6 %	4.5 % (for Dufferin County)
2011 Population	27,975	
2011 Building Construction Value per Capita	\$ 992	\$ 2,036
2012 Est. Average Household income	\$ 88,785	\$ 85,036
Taxes Receivable as a % of Taxes Levied in 2011	5.6 %	9.6 %
Taxes Receivable as a % of Taxes Levied in 2010	5.6 %	8.7 %
Assessment Per Capita (Unweighted Assessment)	\$106,944	\$155,647

The significance of the socio economic factors listed in Table 14 are described on the following page.

(Source BMA Municipal Study 2012)

Population growth will affect the revenue base through their effect on property taxes. As the population increases so does the potential for an increase in the revenue base. As population increases, the expenditures of the municipality may also increase. Simcoe/Muskoka and Dufferin area average population growth was lower than the total survey average in both 2011 and 2012.

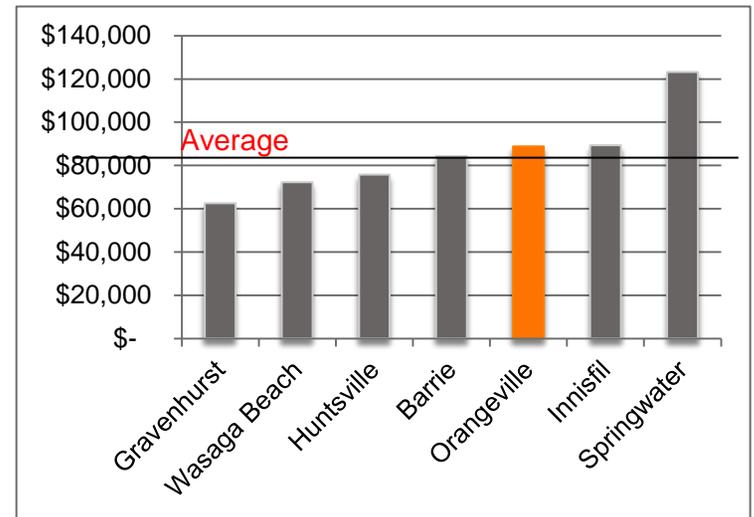
Another indicator of relative growth is to compare **building construction** on a per capita basis. Building permits per capita are analyzed to provide a measure of relative building activity in each municipality and across the geographic locations.

Household income is one measure of a community's ability to pay. Econometrics firms use household income as a measure of a taxpayer's ability to pay municipal taxes. Figure 13, to the right, graphically represents estimated average household income levels for the Simcoe/Muskoka/Dufferin Areas.

Every year, a percentage of property owners are unable to pay property taxes (**taxes receivable**). If this percentage increases over time, it may indicate an overall decline in the municipality's economic health. Additionally, as uncollected property taxes rise, liquidity decreases. If the percentage of uncollected property taxes increases, the municipality should try to identify the causes and devise action strategies.

Assessment per capita statistics provide an indication of the potential impact of the assessment base on tax rates. Compared with 86 municipalities in 2012 Orangeville's assessment per capita was in the mid-range. **Assessment growth** provides an indication of how the base, upon which taxes are levied, is changing over time. Unweighted assessment changes include the impact of reassessment as well as growth. Communities experiencing population and economic growth are likely to experience short-run increases in property values. This is because, in the short run, the housing supply is fixed and the increase in demand created by growth will force prices up. Declining areas are more likely to see a decrease in the market value of properties or a slower than average increase in property values. For 2011, Orangeville's unweighted assessment increased by 10.8 percent or 2.1 percent higher than the Simcoe/Muskoka/Dufferin area average, and in 2012 it increased 9.5 percent or 3.3 percent above the area average.

Figure 13: Average Household Income 2012



(Source BMA Municipal Study 2012)

Table 15 reflects the ability to pay by comparing the burden of taxes and water/wastewater costs as a percentage of household income.

Table 15 - 2012 Costs as a percentage of household income

2012 Property Taxes & Water/Wastewater Costs	Orangeville	Simcoe/Muskoka/ Dufferin Average
Water/Sewer plus Taxes as a percentage of Household Income	3.6 %	5.0 %

(Source BMA Municipal Study 2012)

Table 16 – 2011 Age Profile

Municipality	0-19	20-64	65+
Orangeville	34%	51%	15%
Brockville	20%	57%	23%
E. Gwillimbury	24%	64%	12%
Kingsville	24%	60%	16%
Owen Sound	20%	57%	22%
Stratford	22%	60%	18%

(Source Statistics Canada 2013 & BMA 2012)

Age Demographics

The age profile of a population may affect municipal expenditures. For example, expenditures may be affected by seniors requiring higher public service costs and families with young children demanding services for recreational and related programs. Table 16 – 2011 Age Profile contains comparative information related to age profiles in Orangeville and four other municipalities obtained from the Statistics Canada Website which was updated in February 2013. As this table shows, Orangeville has a young population overall.

Municipal Financial Condition

A concern in conducting municipal financial analysis is the lack of normative standards for the financial characteristics such as size, geography, demographics, revenue structure and responsibility or authority to provide services. Another concern is that financial statements do not show on an annual basis, all costs that are being postponed to the future. They do not show erosion of streets, buildings or other fixed assets. Nor do they relate to the economic and demographic changes and changes in revenue and expenditure rates.

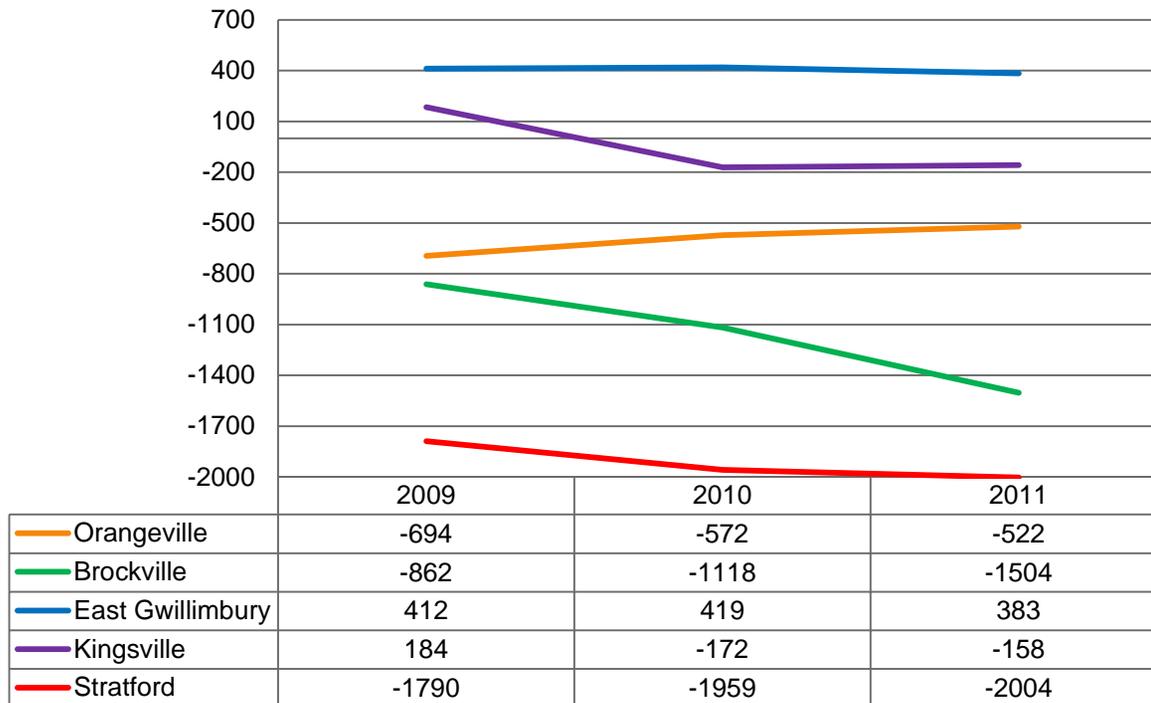
The information contained in this section of the report is intended as a management tool that pulls together information from a handful of municipality's budget and financial reports. This combined with various economic and demographic data, help to facilitate analysis and measurement by sharing information between municipalities.

Financial Position per Capita – Trend 2009-2011

A comparison was made of each municipality's overall financial position (assets less liabilities) over time. Figure 14 below graphically depicts a comparison of the financial position per capita trends for Orangeville and four municipalities of a similar population based on the results published in the BMA Municipal Study 2012. Orangeville's positive trend upward is noteworthy.

Figure 14: Financial Position per Capita

2011 Financial Position per Capita Comparison



The change in financial position per capita as a percentage for Orangeville is positive 25%.

Brockville negative 74%
 East Gwillimbury negative 7%
 Kingsville negative 186%
 Owen Sound not available
 Stratford negative 12%

Operating Surplus and Operating Surplus Ratio

An operating surplus (deficit) arises when operating revenue exceeds (is less than) operating expenses including amortization. When an operating surplus is achieved, the amount is available for capital expenditure over and above amortization expenses. Long-term financial sustainability is dependent upon ensuring that on average, over time, expenses are less than revenues.

The presence of an accounting surplus does not necessarily represent financial sustainability. While a surplus is clearly better than a deficit, the accounting surplus may not be large enough for future asset replacement. Amortization expense is based on historic cost and will not reflect increased cost of replacement in the future.

The operating surplus has been calculated on an accrual basis, excluding asset revaluations, developer contributions, capital grants and account corrections. The operating surplus does not include donated assets, development charge collections and provincial and federal grants.

The operating surplus ratio is the operating surplus (deficit) expressed as a percentage of Own Source Revenues. A negative ratio indicates the percentage increase that would be required to achieve a break-even operating result. A positive ratio indicates the percentage of total revenues to help fund capital expenditures. As depicted in Table 17 to the right, Orangeville's ratio is moderate in relation to the comparators.

Table 17 – 20 11 Operating Surplus Comparison

Municipality	Tax Surplus	Tax Own Source Revenues	Tax Operating Surplus Ratio
Orangeville	(\$ 1,422,833)	\$ 31,970,701	-4.5%
Brockville	440,860	37,510,963	1.2%
E. Gwillimbury	(2,056,368)	16,599,828	-12.4%
Kingsville	435,899	14,632,771	3.0%
Owen Sound	1,715,922	30,265,033	5.7%
Stratford	(7,033,569)	66,935,720	-10.5%

(Source BMA Municipal Study 2012)

Comprehensive Fiscal and Accounting Policies

The municipality has an extensive array of principles, practices and policies which govern the financial administration of the entity. The general financial objectives can be summarized as follows:

Financial Viability – To maintain a financially viable municipality that can provide high quality services for our current and future ratepayers.

Financial Management – To enhance the fiscal position of the municipality through sound financial management, both short-term and long-term.

Financial Flexibility – To maintain financial flexibility and to anticipate and meet changing economic conditions.

Legislative Compliance – The municipality follows the legislative requirements of the Municipal Act, 2001 and Regulations under the Act. In addition, the municipality meets or exceeds all policy statements of the Public Sector Accounting Board (PSAB), which is governed by the Chartered Professional Accountants Canada (CPA)

Financial Planning Policies and Principles

The Town of Orangeville has been working on elements of the financial policy framework through developing a long-range plan and related policies (budget, debt and reserve management, procurement and cash flow). However, a complete framework formalizing guiding principles, targets, accountabilities, communication and completion of additional financial policies related to growth, strategic priorities and user fees is still a work in progress.

The review and update of the Long-Term Financial Plan (LTFP) has been identified as a key project. The need for a current LTFP became increasingly apparent due to numerous factors including reduced fiscal flexibility, increased cost pressures, modest reserve levels, the lack of federal/provincial ongoing capital funding and reduced cost recovery ratios in specific program areas compared to historic levels.

The ongoing financial challenges of the past and future define the financial framework within which the municipality must work in order to succeed in the future. The LTFP is intended as a roadmap only. Future Council's and administrations will be able to refine this roadmap over time. Each year the LTFP is used to influence the operating and capital budget guidelines and inputs into the annual budget process.

Long-term financial planning is about balancing costs:

- Costs and benefits between existing and future ratepayers;
- Financial stability with strategic initiatives and community priorities;
- The maintenance of existing infrastructure with the need to have infrastructure in place to support new growth and economic development; and
- The need to address health and safety risks and environmental risks with demand for expanded service levels.

Key components to the long-term financial plan include:

Asset Management – the Town now includes tangible capital assets on the financial statements and the annual depreciated value is provided. This information will facilitate development of a corporate asset management plan that will provide a framework for the maintenance and replacement of city assets according to best practice. Staff is currently working on an Asset Management Plan and various asset condition assessments to inform the need and priority for capital maintenance or replacement.

Growth and Development – The Development Charges Act permits the Town to fund the growth portion of new infrastructure required to support new development; however, the ongoing maintenance of this infrastructure is provided by the Town and results in increased operating budget impacts. Although new residents provide additional taxation revenue, the ability of the Town to provide the same standard of services results in additional costs. Service levels and growth-related policies will be developed to provide greater guidance in this area. A new Development Charge Background Study began in November 2013, with completion targeted for late June of 2014.

Fiscal Priorities – Council identifies fiscal priorities at the beginning of each term through the budget planning process. These can include capital projects or additional operating requirements that enhance the quality of life in the Town and respond to demand for services or enable organizational efficiencies. For the 2014 budget process, significant capital priorities will not be undertaken with the current capital allocation until full consideration of external funding sources such as partnerships, other level of government funding or fundraising initiatives has occurred. The Town expects the completion of multiple plans and studies in 2014 such as the Parks Master Plan, Recreation Indoor Facilities Assessment Study, a tree inventory, the Asset Management Plan, Water and Wastewater Rates Study, the Development Charge Background Study, and Orangeville's Cultural Advantage – Municipal Cultural Plan and Map, all of which will contribute to the future long-term financial plan and the strategic plan.

Budgeting – Council is required to approve a balanced budget each calendar year. Council also approves a capital budget that identifies the projects to be undertaken during the year and how they will be funded. Regular operating and capital variance reporting is prepared on an annual basis.

User Fees and Service Charges – The Town currently charges user fees for municipal services that benefit individual or commercial users, where an individual or commercial user can choose to use the service or not, or affect the level of service used. Currently, water and wastewater capital and operating costs are fully recovered by user fees and associated development charges. Other Town service costs, such as recreation and transit, are recovered based on historical subsidization rates, and these need to be revisited. A corporate review of these fees needs to be conducted and policies developed to establish criteria for setting fees and the appropriate recovery rates. Currently, Town user rates are reviewed and approved during the annual operating budget process.

Reserve and Reserve Fund Management – Reserves and reserve funds are established for planned future capital expenditures, unexpected or unpredicted events, or extraordinary expenditures that would otherwise cause fluctuations in the operating or capital budgets. Reserves and reserve funds are a critical component of the Town's long-term financing plan and offer liquidity, which enhances the corporation's flexibility in addressing operating requirements and in permitting the corporation to fund capital projects internally. The Town has taken steps to improve its reserve levels. In 2010, Council approved a contribution to the community infrastructure reserve equivalent to 1 percent of the tax levy, with annual 1 percent incremental increases each year since. This equates to an incremental increase each year of approximately \$260,000 dollars. Also, in 2013, Council approved a further \$1 million dollar contribution to this reserve as a result of a special one-time hydro dividend. In addition, Council recently amended the investment policy to provide overall principles for the investment portfolio and improve the yield or rate of return on current investments ensuring the prudent use of reserves and reserve funds.

Debt – Debt includes long-term debt and capital lease obligations. As stipulated in the Municipal Act, long-term debt can only be used to finance capital assets. The term of the debt must be less than or equal to the life of the asset. The provincial government limits the total amount of debt that a municipality can issue to 25 percent of its own-source revenues (all revenue received, not including federal and provincial grants) of which the Town is well below this threshold. The Town repays debt from a variety of sources, including the water/wastewater rates, development charges and property taxation.

The financial plan, which covers both the operating and capital budgets for all funds, encompasses the following principles:

- **Balanced Budget** – The Municipality is required under the *Municipal Act* not to plan for a deficit. To achieve this, the budget is prepared on a financially viable basis and is monitored and controlled to enhance the final year-end results to achieve a balanced budget. As such, all budgeted revenues must equal budgeted expenditures.
- **Long Range Perspective** – All budgets are prepared with a long-term perspective to ensure affordability and equity to the ratepayers. As such, all programs and projects within the operating and capital budgets must be realistic.
- **User Pay** – The Municipality has a practice to ensure that services that are identifiable to specific users are charged to them (either through user charges or specific area rates) instead of levying a general tax to all property owners.
- **Proactive Asset Management** – The infrastructure of the municipality is reviewed on an ongoing basis to assess its condition. Proactive maintenance and rehabilitation programs are then programmed into the budget process.
- **Reserves and Reserve Funds** shall be utilized by the municipality to assist in financial planning.
- The establishment of specific revenues to provide for tax rate stabilization, the replacement of infrastructure, facilities and future capital projects and to manage the debt financing needs of the Town.

Purchasing Practices and Principles

- To ensure the most cost effective and cost efficient methods are used to purchase goods and services for the Town in the manner approved by Council.
- The Town's purchasing decisions are made without favour or bias, that there is equal opportunity for qualified suppliers to bid on business, and that there is a high standard of financial stewardship.
- All purchases for the municipality must be governed by the financial limits and procurement methods established under the municipality's Purchasing By-Law.

Cash Management

The Town makes every reasonable effort to control the Town's cash needs, with a goal of maintaining adequate working capital, maximizing investment opportunities, internal borrowing and debt repayment acceleration. The reduction of service charges and other financing costs is also a goal of cash management.

Internal Borrowing

Where beneficial and practical, the Town will maximize the benefit of internal borrowing. The rate charged and credit on borrowed funds is set 0.5 percent above the prime rate charged at the major banks at the time the borrowing occurs.

Revenue and Expenditure Practices and Principles

- Revenue Diversification – The Municipality undertakes various reviews to ensure the non-tax base for the municipality is maximized. In terms of rates and fees, Council is informed during the budget process of the current cost recovery and adjustments are made based on policy.
- Use of One-Time Revenue – One-Time Revenues are not used to fund the base budget or ongoing program costs. In some cases, it may be utilized to fund the startup cost of a program; however, it is generally earmarked for one-time expenditures and utilized to supplement the available capital program funding.
- Expenditures – In addition to the expenditure controls detailed in the operating and capital budget control processes below, monthly reports are prepared for management to monitor actual to planned results.

Debt Management

Council reviews the debt level and forecasted level as part of the capital budget review process and in the annual long-term debt and financial obligation report submitted by the Treasurer. It is the goal of Council to ensure debt is fiscally managed and is significantly below the allowable provincial government authorized level of 25 percent of own source revenues. In comparison to other municipal units, the Town has a relatively low total debt burden currently at approximately 5 percent of the allowable annual repayment limit. The practices and actions of Council ensure a strong financial position is maintained; encourage planning and budgeting of future capital projects; limit and ensure debt is manageable from a tax rate and user rate viewpoint; and that debt service burden shall be significantly below the allowable provincial limit.

Investment Policy

This policy applies to the investment of all funds of the Town. It is the goal of the Town to seek the highest investment return with the maximum security, while meeting the cash needs of the Town. Staff must operate within the boundaries of the Municipal Act, 2001 and attendant regulations. The Investment Policy was revised in 2013.

Tangible Capital Assets

The Town complies with the tangible capital asset requirements of the PSAB. The annual financial statements are prepared to reflect historical cost and amortization. The Town has integrated these financial statement requirements into its budgeting practices.

Basis of Accounting

The Town prepares its financial information in accordance with the generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants and prescribed practices issued by the Ministry of Housing and Municipal Affairs.

Basis of Accounting refers to the specific time at which revenue and expenditures are recognized in the accounts and reported in the financial statements. The Town's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay.

The only exceptions to the above basis of accounting are the Trust Funds, for which all capital receipts, income and expenditure are reported on the cash basis of accounting (recognizing revenues and expenses when cash is received or disbursed, except for administrative expenses and interest income, which are reported on the accrual basis. Trust funds and their related operations administered by the municipality are not consolidated but reported separately.

The Town prepares budgets for the Capital and Operating Funds which include Building Standards and Waterworks & Wastewater forecasts. The budgets are prepared with the modified accrual basis. The modified accrual basis does not take into account expenses such as amortization, post-employment benefits and solid waste landfill closure and post-closure expenses as these are non-cash transactions. PSAB requires that the budgeted amounts on the financial statements be presented on a full accrual basis. In order to bridge this gap, Treasury staff complete a series of accounting adjustments to convert the budgeted amounts from modified accrual to full accrual. A reconciliation of the approved budget to full accrual is available on page 38. The Town's fiscal year is January 1 to December 31.

Municipal Funds

The municipality's resources and operations are separated into various funds. Each fund is a separate fiscal and accounting entity organized by their intended purpose. They are separated to comply with legal, financial, and governance requirements. In municipal financial operations, monies raised or supplied for one purpose cannot be used for any other purpose. Legal

restrictions and contractual agreements prevent it from being used or diverted to any other use. Fund accounting shows that the money has been used for its intended purpose. The Town's external auditors audit all funds annually. Although all funds are segregated, the Town also prepares Consolidated Financial Statements in accordance with requirements of the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants. The following funds are used for budgeting and management report.

Operating Fund – This fund includes all municipal programs and services not accounted for in any other fund. This is the largest of the funds and the cost of the activities is recovered through municipal property taxes, user fees and other revenue sources. The Operating Fund also includes a provision for contributions to reserves and reserve funds. For example, in an election year, election expenditures are financed by a transfer from the Election Reserve; conversely, in non-election years contributions are made to the Election Reserve. The expenditures and revenues related to the provision of water and wastewater services are accounted for as part of the Operating Fund. Although waterworks and wastewater activities are accounted for in this manner, staff manages the related revenues and expenditures on a net basis with contributions/withdraws from the water reserve managed so as not to impact the general tax rate.

Capital Fund – The Capital Fund includes all expenditures and financing sources to acquire or contract city infrastructure such as roads, building, vehicles, computer information network, recreation facilities, parks improvement, buses and other fleet vehicles. The Capital Fund is maintained with two components: one for all general municipal assets and the other reflects the transactions of the Town water and wastewater infrastructure needs.

Reserve/Reserve Funds – A reserve is an appropriation from net revenue at the discretion of Council. The Town does not apply interest earned to the specific reserves; it is reported as Operating Fund earnings.

A reserve fund is an allocation of accumulated net revenue. A reserve fund differs from a reserve in that reserve fund assets are segregated and restricted to meet the purpose of the reserve fund.

There are two types of reserve funds: obligatory reserve funds and discretionary reserve funds. Obligatory reserve funds are created whenever statute requires. Discretionary reserve funds are established by Council to finance a future expenditure for which it has authority to spend money.

Trust Funds – Trust Funds and their related operations are administered by the municipality and not consolidated, but are reported separately.

Capital Budget Overview

Town of Orangeville's Vision: "We value our heritage, natural environment, and small town appeal while embracing the future with a progressive and innovative spirit..."

The Association of Municipal Managers, Clerks and Treasurers of Ontario (AMCTO) define capital expenditures as those which involve the acquisition of assets of considerable value and life expectancy. These expenditures are key elements of the municipal infrastructure. They are a prerequisite to municipal growth and development and they are not only costly to provide initially but also to maintain, rebuild or replace. Capital expenditures include costs associated with the purpose of constructing, acquiring, or improving lands, buildings, engineering services machinery and equipment, or furniture and fixtures. The project must be undertaken for the purpose of providing municipal services, have a lasting benefit beyond one year and/or extending the life of the asset. An expenditure for repair or maintenance designed to maintain an asset in its original state is not a capital expenditure.

In order to stay true to the vision of Orangeville we must use current capital forecasting techniques to predict the financial requirements and plan for future capital expenditures to ensure the Town can achieve the desired levels of service without increasing tax rates or user fees. A long-term capital plan will also enhance transparency and openness when dealing with rate payers' financial contributions.

Some examples of planning that supports capital forecasting can be seen in the undertaking of multiple Town-wide studies as follows,

- ✓ **Asset Management Plan** – identification of the current state of the Town's assets in order to forecast the financial requirements to maintain current levels of service over the next ten years. This plan will allow the Town to manage its resources appropriately, resulting in cost-savings and ratepayer efficiencies. Asset management plans are a municipal trend and a valuable tool in the strategic planning process.



- ✓ **Development Charges Study** – identifies the financial impact of development on Town provided services. A complex model is used to develop new development charge rates and will assist in the financing of the future, development related capital projects.
- ✓ **Water and Wastewater Rates Study** – examines the water and wastewater system in the Town and acts as a cost recovery mechanism. As outlined in the Municipal Act and the 2009 DC Study the Town must recover the costs of providing water and wastewater services and infrastructure maintenance.
- ✓ **Facilities Assessment Plan** – examines the feasibility of different facilities projects and determines efficiencies in the completion of these projects. The plan also analyzes the available facilities and compares this against the need of the people of Orangeville.
- ✓ **Parks Master Plan** – provides a plan for the parks within the Town of Orangeville from structure replacement to land acquisition and development. The current park inventory has been considered and a future strategic plan is underway to provide a barrier free community with access to green space.
- ✓ **Trails Master Plan** – many of the trails within the Town are requiring redesign and improvements. The completion of this study will examine all of the current and future trail requirements and find efficiencies and cost-saving measures for the execution of such projects.

The Town of Orangeville is considering a major water pollution control plant expansion that will span into the near future. In 2014 the detailed design of the plant and select upgrades were completed. This expansion is targeted for the future growth and development of the Town. The final cost and impact on the Development Charges (DC) will determine if the expansion project moves forward.

In late 2013, Emerald Ash Borer was discovered in Orangeville. Future planning for the containment of the Ash Borer and replacement of the ash trees will begin in 2014. Planning is required to ensure infected trees are removed and disposed of properly to prevent additional diffusion. Once the trees are removed they will need to be replaced in order to maintain the current green space(s) within the Town.

Capital Budget

The approved capital budget includes projected gross expenditures of \$4,726,043 which is approximately a 56% reduction from 2013. Restricted funding available in 2014 is the driver for the decrease in overall expenditures. The approved 2014 Capital Budget consists of multiple funding sources as shown in Figure 2, below. In order to reduce the burden on the ratepayers while maximizing the scope of projects, alternative funding sources were sought wherever possible. This resulted in drawing from current Town reserves and reserve funds and utilizing the full Federal Gas Tax transfer.

The “other” sources of funding include a joint contribution from the Rotary Club for Fendley Splash Pad, Library contribution to annual collections and previously allocated capital funds for the Tony Rose rink replacement.

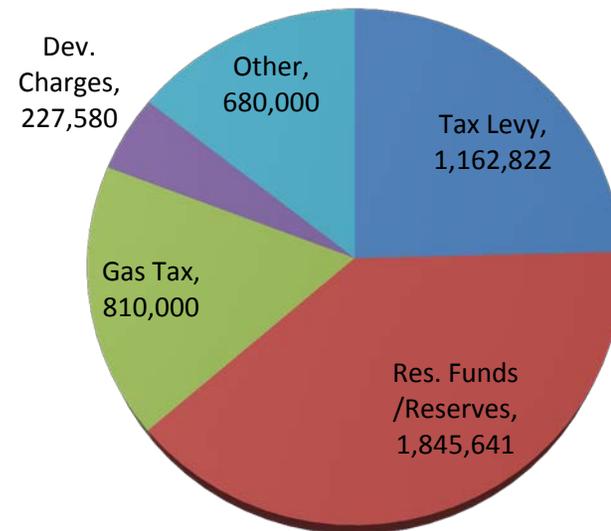
Development Charges have, in the past, been a key funding source however; these funds have been depleted for certain departments. The 2014 Development Charges Study will assess the current levels of the DC reserve funds in order to ensure sustainable funding in the future.

Borrowing of Funds

The 2014 Capital Budget only includes the debt repayments for the year. The Tony Rose Rink A floor replacement requires a total increase in debt of approximately \$595,000. The estimated annual repayment is \$35,516 for the first year and \$71,033 for subsequent years.

Inter-fund borrowing is required for the Fendley Park Splash Pad because there are insufficient DC's available for soft services. \$435,000 will be borrowed in the form of an inter-fund note from Town Wide Hard Services payable with future DC collection. In accordance with the DC Bylaw any funds borrowed internally must be repaid at the prescribed interest rate (approximately 1% - Bank of Canada rate).

2014 Capital Funding Sources



Capital Project Highlights

Transportation Services

The largest portion of the capital budget is attributed to transportation services, which includes fleet, equipment and roads related projects. The ageing infrastructure in municipalities has most notably been affecting the quality of roads within the Town. Roads repairs are some of the most costly capital expenditures. The following are significant 2014 projects:

Reconstruction of Lawrence Avenue from Dawson to Cedar (\$975,000) – a combination of Federal Gas Tax, Water/Wastewater Rates and Tax Levy funding has been identified

Resurfacing of Burbank Crescent (\$140,000) – this project will be funded by the Federal Gas Tax contribution in 2014.

Snow Plow Replacement (\$205,000) – the replacement of the snow plow was solidified as a priority during the demanding winter. A capital leasing option has been identified to minimize the impact on the taxes and to spread the cost over the useful life of the asset.

Emerald Ash Borer (\$23,400) – Public Health has found presence of the Emerald Ash Borer in the Town and a proactive plan has been established in order to ensure the infected trees are replaced. The plan spans 10 years and will help maintain the green space.

Environmental Services

Water and wastewater infrastructure is the main component of Environmental Services. With new legislation requiring cost recovery on the water and wastewater services provided to residents the Town has the ability to update the infrastructure and possibly expand the service capacity. The following are key projects for 2014:

Water Pollution Control Plant Expansion (awaiting further estimates) – in order to secure future development the Town will require an increase in service capacity. The scope of this project is so large it will be dependent on the feasibility of funding through a combination of DC's, wastewater rates and external debt.

SCADA Upgrades (\$220,000) – the project will be completed in 2014 and is the upgrade of the Town's water monitoring system.

First St. Sewage Pumping Station (\$125,000) – the upgrade to this station will ensure compliance with Ministry of the Environment standards while minimizing the risk of possible adverse environmental impacts.



Recreation and Cultural Services

The Recreational facilities throughout the Town are often central to the lives of the residents. This category includes Parks, Recreation and Library. Therefore, maintenance and improvement of these facilities are integral. The following are significant projects for 2014:

Playground Structure Replacement (\$55,000) – the safety at the parks is important and this project will ensure that Mother Theresa Park has equipment that meets the most up to date safety standards.

Rink A Floor Replacement - Tony Rose (\$1,040,000) – it has been noted that the Town is currently on borrowed time with respect to Rink A. Therefore, the replacement is required to prevent the competitive season being cut short.

Fendley Park Splash Pad (\$575,000) – this joint project with the Rotary Club will add a splash pad to the Town while reducing the financial burden.

Protection Services

This includes Orangeville Police Services and Fire Services.

Self-Contained Breathing Apparatus (\$130,000) – the Fire Department has requested the SCBA be brought up to new safety standards issued by the National Fire Protection Association. Recognizing the importance of officer safety, this project will be implemented and funded over two years.

911 Upgrades (\$149,800) – the upgrade of the current 911 dispatch is in the process of changing from analog to digital. This will ensure timely emergency responses within the Town. The Town will fund this project over two years.

General Government

This category encompasses the remaining departments not listed previously, such as Treasury, Library, Building and Bylaw, Clerk's, etc. The following are project highlights for 2014:

Library Collections (\$180,000) – remaining consistent with previous years, the library will be adding to their paper and electronic collections.

Geographic Information Systems (\$32,000) – the purchase of GIS software will enable efficiencies within the Town by utilizing mapping software for planning purposes. GIS opens up opportunities in the future to coordinate asset management and other departmental activities. The 2014 allocation is a portion of the overall amount and represents a pilot project.

Approved Capital Budget by Availability of Funding

Project Name	Gross Cost	2014 Impact	Tax Levy	Reserve/ Funds	Gas Tax	DC	Other
Water Pollution Control Plant (estimates pending)							
Mill Creek Rehabilitation	\$227,000	227,000		54,000		173,000	
First St. Sewage Pumping Station	125,000	125,000		125,000			
SCADA Upgrades	220,000	220,000		220,000			
Well 5 – Building & Drainage	455,000	455,000		455,000			
Water Supply & Distribution Study	110,000	110,000		110,000			
Well 7 – Iron Filtration/Removal	24,000	24,000		24,000			
Automatic Transfer Switch	15,000	15,000		15,000			
Well 11 Rehabilitation	65,000	65,000		65,000			
Portable Diesel Generator	63,000	63,000		63,000			
Replace Waterworks Service Van	43,000	43,000		43,000			
5 Ton Truck Purchase (2012)	122,112	40,704	40,704				
Broadway Intersection Improvements	110,000	110,000	110,000				
Reconstruction of Lawrence Avenue (Dawson to Cedar)	\$975,000	975,000	195,882	353,118	426,000		

Project Name	Gross Cost	2014 Impact	Tax Levy	Reserve/ Funds	Gas Tax	DC	Other
Resurfacing – Burbank Cres.	140,000	140,000			140,000		
Wellington St. Bridge Rehabilitation	244,000	244,000			244,000		
Transit Shelters – ODSS & Westside SS	25,000	25,000		25,000			
Replace WPCP Truck	43,000	43,000		43,000			
Replace Sewer Cube Van	30,000	30,000		30,000			
Replace School Crossing Signs	13,000	13,000	13,000				
Streetlight Replacement – Victoria, Princess, Bythia	35,000	35,000	35,000				
Emerald Ash Borer	23,400	23,400	23,400				
Snow Plow Replacement	205,000	41,000	38,009	2,991			
Fendley Park Splash Pad	575,000	204,580				54,580	150,000
Playground Structure Replacement – Mother Theresa	55,000	55,000		55,000			
Tony Rose Pool Change Rooms	10,000	10,000		10,000			
Fire Proofing Steel Columns – Alder Green Rink	25,000	25,000	25,000				
Groomer Replacement	12,000	12,000	12,000				
Upgrade PA System – Alder	\$25,000	25,000	25,000				

Project Name	Gross Cost	2014 Impact	Tax Levy	Reserve/ Funds	Gas Tax	DC	Other
Rink A Floor Replacement – TR	1,040,000	480,444	35,516	94,928			350,000
Phone System Upgrade (reconciliation)	22,604	22,604		22,604			
Fire Truck Replacement (2012)	320,000	40,000	40,000				
Fire Exhaust Extraction System	10,000	10,000		10,000			
Self-Contained Breathing Apparatus (50%)	260,000	130,000	130,000				
911 Upgrades	149,800	149,800	149,800				
Digital Finger Print Scanner	45,426	45,426	45,426				
Bell Tower Addition (2013)	25,660	25,660	25,660				
Railyard Security Enhancements	25,000	25,000		25,000			
IT Hardware Lifecycle Maintenance	61,425	61,425	61,425				
Geographic Information Systems	32,000	32,000	32,000				
2014 Library Collections	180,000	180,000	180,000				
Totals	\$6,311,427	4,726,043	1,342,822	1,845,641	810,000	227,580	500,000

Operating Budget Overview

To address the financial challenges outlined and understanding the economic pressures taxpayers are already facing, Senior Management adopted a number of basic principles in formulating the proposed budget submission, resulting in the following measures:

- New staff complement requests were closely scrutinized and very few FTEs 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 review programs and services in the context of how well they meet programmatic and operating policies and plans.

The incremental impacts are identified by their driver and categorized accordingly.

Base	•costs to provide existing service levels with impacts of contractual agreements
Mandatory	•new costs required by statutory or mandatory provisions outside the control of the Town
Annualization	•costs for inflation, partial year expenditures from prior period decisions and scheduled increases due to wage settlements, debt servicing costs etc.
Growth	•costs to provide the same level of services to an increasing population
Enhancement	•new services or initiatives, including items required to work more effectively and efficiently

All impacts were reviewed to identify mitigation measures wherever possible. After several years of budget constraint, there is little room to adjust operating expenditures, and while 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 expenditures. To follow is Table 18 Approved Expenditures by Department, Table 19 Approved Revenues by Department and Table 20 Net Tax Levy by Department. Individual departmental Operating Budgets begin on page 89.

Table 18

Approved Expenditures by Department

	Approved 2014 Budget	2014 Base Budget	Incremental Amounts Only			
			Mandatory	Annualization	Growth	Enhancement
Council	\$ 297,856	\$ 290,427	\$ 3,281	\$ 4,148	\$ -	\$ -
Committees	277,350	257,050	-	10,300	10,000	-
Administration	311,902	304,632	1,593	5,677	-	-
Clerk's	543,528	499,724	3,275	9,529	-	31,000
Communications	278,642	252,996	5,275	3,476	200	16,695
Human Resources	413,470	390,825	1,483	5,662	-	15,500
Planning	429,165	401,371	2,713	7,081	-	18,000
Economic Development	508,592	484,817	2,091	21,684	-	-
Treasury	984,576	970,695	6,020	(5,139)	-	13,000
Information Technology	700,591	690,203	2,783	7,606	-	-
Corporate Allocations	6,559,270	6,178,099	16,004	330,167	-	35,000
Parks and Recreation	6,154,378	5,992,122	45,671	38,206	23,940	54,439
Fire	3,239,571	3,133,957	31,687	48,927	-	25,000
Building & By-Law Enforcmnt	1,396,709	1,405,637	2,353	(11,281)	-	-
Public Works	5,809,075	5,416,332	10,063	285,827	-	96,853
Public Works - Waterworks	5,258,501	5,179,100	-	79,400	-	-
Public Works - Wastewater	5,630,000	5,658,000	-	(28,000)	-	-
Orangeville Public Library	1,710,422	1,658,603	6,668	42,151	3,000	-
Orangeville Police Services	9,103,231	8,949,920	117,664	35,647	-	-
	\$ 49,606,826	\$ 48,114,509	\$ 258,624	\$ 891,068	\$ 37,140	\$ 305,487

Table 19

Approved Revenues by Department

	Approved 2014 Budget	2014 Base Budget	Incremental Amounts Only			
			Mandatory	Annualization	Growth	Enhancement
Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Committees	(6,300)	(3,900)	-	(2,400)	-	-
Administration	-	-	-	-	-	-
Clerk's	(94,300)	(98,800)	-	4,500	-	-
Communications	(6,000)	(6,000)	-	-	-	-
Human Resources	(10,000)	(10,000)	-	-	-	-
Planning	(103,000)	(103,000)	-	-	-	-
Economic Development	(159,367)	(144,367)	-	(15,000)	-	-
Treasury	(151,000)	(155,375)	-	4,375	-	-
Information Technology	(167,000)	(167,000)	-	-	-	-
Corporate Allocations	(31,854,390)	(29,925,031)	(34,000)	(1,895,359)	-	-
Parks and Recreation	(2,910,579)	(2,842,432)	-	(57,347)	-	(10,800)
Fire	(603,040)	(489,000)	-	(114,040)	-	-
Building & By-Law Enforcmnt	(770,672)	(783,600)	-	12,928	-	-
Public Works	(787,625)	(657,320)	-	(130,305)	-	-
Public Works - Waterworks	(5,258,500)	(5,179,100)	-	(79,400)	-	-
Public Works - Wastewater	(5,630,000)	(5,658,000)	-	28,000	-	-
Orangeville Public Library	(170,900)	(161,300)	-	-	(9,600)	-
Orangeville Police Services	(924,153)	(688,000)	-	(236,153)	-	-
	\$ (49,606,826)	\$ (47,072,225)	\$ (34,000)	\$ (2,480,201)	\$ (9,600)	\$ (10,800)

Table 20

Approved Net Tax Levy by Department

	Approved 2014 Budget	2014 Base Budget	Incremental Amounts Only			
			Mandatory	Annualization	Growth	Enhancement
Council	\$ 297,856	\$ 290,427	\$ 3,281	\$ 4,148	\$ -	\$ -
Committees	271,050	253,150	-	7,900	10,000	-
Administration	311,902	304,632	1,593	5,677	-	-
Clerk's	449,228	400,924	3,275	14,029	-	31,000
Communications	272,642	246,996	5,275	3,476	200	16,695
Human Resources	403,470	380,825	1,483	5,662	-	15,500
Planning	326,165	298,371	2,713	7,081	-	18,000
Economic Development	349,225	340,450	2,091	6,684	-	-
Treasury	833,576	815,320	6,020	(764)	-	13,000
Information Technology	533,591	523,203	2,783	7,606	-	-
Corporate Allocations	(25,295,120)	(23,746,933)	(17,996)	(1,565,192)	-	35,000
Parks and Recreation	3,243,799	3,149,690	45,671	(19,141)	23,940	43,639
Fire	2,636,531	2,644,957	31,687	(65,113)	-	25,000
Building & By-Law Enforcmnt	626,037	622,037	2,353	1,647	-	-
Public Works	5,021,450	4,759,012	10,063	155,522	-	96,853
Public Works - Waterworks	-	-	-	-	-	-
Public Works - Wastewater	-	-	-	-	-	-
Orangeville Public Library	1,539,522	1,497,303	6,668	42,151	(6,600)	-
Orangeville Police Services	8,179,078	8,261,920	117,664	(200,506)	-	-
	\$ -	\$ 1,042,282	\$ 224,622	\$ (1,589,135)	\$ 27,540	\$ 294,685

Operating Budget Drivers

Base Budget

\$ 1,042,282

4.55 %

The following items are included in the base budget and remain at Council's discretion

Item	Amount	Tax Rate Impact
Annual Contribution to Community Infrastructure Reserve	\$ 960,115	3.50 %
Charitable Rebates (50%)	17,000	0.06 %
Community Grants	61,000	0.22 %
Corporate Contingency	25,000	0.09 %
Credit Valley Explorer / Train Station	58,000	0.21 %
Façade Improvement Program	30,000	0.11 %
First Night Celebration	20,000	0.07 %
Special Initiatives	67,200	0.25 %
Vicki Barron Lakeside Trail Maintenance	8,000	0.03 %

The following items are new drivers identified (incremental amounts) that are firm impacts.

Compensation related:

Contractual Fire Agreements	\$ 111,584	0.41 %
Contractual Police Agreement	387,550	1.41 %
Shifts in all other departments due to restructuring	112,964	0.41 %
Hydro Dividend decrease (net impact)	400,000	1.46 %
Removal of One-Time New Initiatives approved in 2013	(97,710)	-0.36 %
Elections Budget for 2014 Election	25,100	0.09 %
Reduced Grant funding in Environmental budget	143,880	0.53 %

Drivers in the Mandatory Section

\$ 224,622

0.68 %

All of the drivers identified in this section are firm impacts (incremental amounts).

Compensation related:

Contractual Fire Agreements	\$ 28,890	0.11 %
Contractual Police Agreement	64,211	0.23 %
All other departments	93,258	0.34 %
Credit Valley Conservation Authority	(1,354)	-0.00 %
Browsealoud fee and Town page costs (Communications)	3,930	0.01 %

Drivers in the Annualization Section

\$ (1,589,135)

-5.77 %

Expenditures:

Compensation related:

Contractual Fire Agreements	\$ 10,468	0.04 %
Contractual Police Agreement	2,126	0.01 %
All other departments	264,364	0.96 %
Post-Retirement Benefits	30,000	0.11 %
Term Debt Interest Expense	70,000	0.25 %
Community Infrastructure Reserve (additional 1/4 %)	137,000	0.50 %
Tax Rate Stabilization Reserve (upcoming ARBs)	100,000	0.36 %
Insurance, fuel, maintenance and utility expenses	141,235	0.51 %
Reduce contribution to capital	(16,713)	-0.06 %
Inaugural reception for 2014 election	3,300	0.01 %

Revenues:

Assessment Growth & Phased in tax levy	(1,183,107)	-4.29 %
Increase in Tax Levy	(505,577)	-1.83 %
Increase in Projected Supplementary Tax	(61,029)	-0.22 %
Increase in Police revenues	(234,763)	-0.85 %
Penalties & Interest Collection	(25,000)	-0.09 %
P.O.A. Fines recovered	(30,000)	-0.11 %
Investment Income	(12,000)	-0.04 %
Municipal Agreements for Fire	(74,040)	-0.27 %
Recovery from County for garbage	(49,000)	-0.18 %
Recovery of property taxes for Visitor Information Centre	(19,000)	-0.07 %
Transfers from Reserves	(137,398)	-0.50 %

Drivers in the Growth Section**\$ 27,540 0.09 %**

Compensation related:		
Parks Labour (FTE = 0.29)	\$ 21,290	0.08 %
Events Salaries	10,000	0.04 %
Summer Camps program expenditures	2,650	0.01 %
iStock Photos	200	0.00 %
Library Revenues increasing	(6,600)	-0.02 %

Drivers in the Enhancement Section

\$ 294,685

1.06 %

In total, staff prepared 28 business cases for new or enhanced services for Council's review which totaled \$525,885. Council decided on the following enhancements for 2014:

Item	Amount	Tax Rate Impact	FTE
1. Asset Management Plan and Students	\$ 33,978	0.12 %	0.30
2. Canada Day Activities	14,231	0.05%	0.20
3. Corporate Events Planner PT	16,695	0.06 %	0.40
4. Crack Sealing	8,000	0.03 %	
5. Emerald Ash Borer Management	43,875	0.16 %	
6. Emergency Preparedness	10,000	0.04 %	
7. Fire Master Plan	25,000	0.09 %	
8. Friends of Island Lake CVC	25,000	0.09 %	
9. Geographic Information Systems Training & License	18,000	0.07 %	
10. Great Plains Financial Software Training & License	13,000	0.05 %	
11. Harassment Investigator / Coaching	7,000	0.03 %	
12. Hearing Conservation Program	3,000	0.01 %	
13. Parks & Recreation Facility Advertising	(4,516)	-0.02 %	
14. Records Management – Software & Implementation	31,000	0.11 %	
15. Recreation Program Coordinator	16,148	0.06 %	0.12
16. Retro Reflectivity	7,500	0.03%	
17. Third Party Reference & Police Check Services	5,500	0.02 %	
18. Tony Rose MSC Pool open in summer	17,776	0.06 %	0.43
19. Tree Sculpture Base Replacement	3,500	0.01 %	

Council

The Municipal Council is the governing and legislative body for the Town of Orangeville. Council is responsible for establishing priorities, policy direction, monitoring and valuating the implementation of programs, and authorizing revenue collection and expenditures. The Governance Profile on page 9 gives additional details on the composition of Council.

The Town of Orangeville's political and administrative decision-making structure includes: Council, the standing and special committees of Council, operating and support departments, various agencies and special purpose authorities. The major Committees of Council are as follows:

- Accessibility Committee
- Arts and Culture Committee
- Committee of Adjustment
- Council Remuneration Review Ad Hoc Committee
- Economic Development Committee
- Fire Services Advisory Committee
- First Night Committee
- Heritage Orangeville
- Honours Committee
- Mayor's Seniors' Advisory Committee
- Mayor's Youth Advisory Committee
- Orangeville Sustainability Action Team
- Property Standards Committee
- Recreation Committee
- Sports and Cultural Events Funding Committee
- Trailways Committee
- Transit System Optimization Committee
- Vandalism Committee

Mission Statement

Council provides the overall direction for the Municipality in terms of its legislative powers and responsibilities under the Municipal Act, and represents the views and interest of its citizens, businesses and organizations in terms of municipal activities and activities that have an impact on the Town of Orangeville.

Council

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Expenditures						
Honorariums	\$ 208,144	\$ 187,733	\$ 189,019	\$ 184,000	\$ 20,411	10.9%
Fringe Benefits	55,912	51,692	48,233	46,998	4,220	8.2%
Office Supplies / Materials	2,500	2,500	1,766	3,177	-	-
Telephone / Communications	7,000	7,000	7,494	6,929	-	-
Advertising	2,000	2,000	2,586	1,631	-	-
Memberships / Subscriptions	6,700	6,700	6,833	6,656	-	-
Workshops / Training Courses	400	400	75	97	-	-
Conferences	-	-	-	-	-	-
Mileage	1,200	1,000	1,564	800	200	20.0%
Travel Allowance	-	-	-	-	-	-
Public Relations	11,000	11,000	10,502	11,551	-	-
Agenda Delivery	3,000	3,000	2,943	2,438	-	-
	297,856	273,025	271,016	264,277	24,831	9.1%
Net Tax Levy	\$ 297,856	\$ 273,025	\$ 271,016	\$ 264,277	\$ 24,831	9.1%

Committees

After each municipal election, Orangeville Town Council appoints citizens to various Boards and Committees that make decisions and/or recommendations on a variety of matters. These appointments give Orangeville residents from various backgrounds a chance to volunteer their skills to better the community. The term of the appointment is usually four years (concurrent with the term of council). Most committees meet monthly. Each committee, at its first meeting, determines the schedule of meetings for the new term.

Accessibility Committee – The Town of Orangeville’s Accessibility Committee is dedicated to promoting a barrier-free environment for all persons, regardless of needs, to participate as fully as possible in all aspects of community life.

The goals of the Accessibility Committee are to encourage and facilitate accessibility on behalf of all persons by:

- Promoting public awareness and sensitivity to accessibility issues.
- Encouraging co-operation among all service and interest groups to ensure a better community for all persons.
- Identifying and documenting relevant accessibility issues and concerns with respect to all municipal property and buildings.
- Liaising with Town departments and local organizations in addressing accessibility issues that are related to municipal property and buildings.
- Recognizing that the needs of all persons are constantly changing.



Ramp in use

Arts and Culture Committee – The purpose of this committee is to help position Orangeville as the artistic hub for the Headwaters Region. The Committee will partner with key stakeholders to increase the overall level of arts activity in Orangeville through its support and promotion of arts and culture festivals and attractions. Furthermore, the Committee will recognize the contribution that arts and culture makes to the community through the organization of an annual Arts and Culture Awards event.

Heritage Committee – Heritage Orangeville is a standing committee of Town Council that advises Council on all matters related to heritage properties in the Town of Orangeville. Its role is to facilitate the conservation and preservation of not only our inheritance of historically, architecturally, and culturally significant properties, but also our natural environment and our culture, all of which are irreplaceable assets of the community in which we live.

Mayor’s Seniors’ Advisory Committee – The purpose of the Mayor’s Seniors’ Advisory Committee is to review, seek input, and make recommendations to Council on matters affecting the seniors of the Town of Orangeville. The committee will establish lines of communication for seniors, provide an opportunity for seniors to bring forth concerns, make constructive suggestions and be involved in the solutions, determine issues affecting seniors as a whole, provide a service and a voice for seniors and provide a focus for ideas to make Orangeville a welcome place for seniors to live.

Mayor’s Youth Advisory Committee – MYAC acts as an advisory body to Council on matters, within the influence of the Town of Orangeville, which have an impact on the youth of the Town. MYAC meets on the first Thursday of every month.

The Orangeville Sustainability Action Team – The purpose of this committee is to assist in the development, implementation and promotion of environmentally sustainable practices within the Town of Orangeville in order to reduce the Town’s environmental impact and improve the quality of life of its residents, now and in the future.

Seniors Tea



Committees

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Accessibility Committee						
Expenditures						
Office Supplies / Materials	\$ 300	\$ 300	\$ 196	\$ 554	\$ -	-
Advertising and Promotion	3,300	3,300	1,383	1,183	-	-
Workshops / Training Courses	500	500	190	294	-	-
Mileage	100	100	-	71	-	-
Special Projects	15,800	21,600	21,837	16,190	(5,800)	-26.9%
	20,000	25,800	23,604	20,000	(5,800)	-22.5%
Revenues						
Transfer from Reserves	-	(5,800)	(3,520)	(11,330)	5,800	-100.0%
Sub-total Accessibility	20,000	20,000	20,084	8,671	-	-
Arts and Culture Committee						
Expenditures						
Printing / Photocopy Costs	200	200	160	13	-	-
Advertising	400	400	1,215	650	-	-
Special Projects	5,400	5,400	441	957	-	-
Miscellaneous	-	-	2,365	2,423	-	-
Transfer Surplus to Reserve	-	-	-	1,819	-	-
	6,000	6,000	4,181	5,862	-	-
Revenues						
Sundry	(700)	(900)	(654)	(862)	200	-22.2%
Sub-total Arts and Culture	5,300	5,100	3,527	5,000	200	3.9%

Committees

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Community Events						
Expenditures						
Delegations / Receptions	10,000	6,700	3,872	6,995	3,300	49.3%
Sports and Cultural Events	2,000	2,000	150	1,050	-	-
Special Council Projects	1,500	1,500	601	66	-	-
First Night	20,000	20,000	33,168	23,924	-	-
150th Birthday Celebration	-	92,000	149,699	826	(92,000)	-100.0%
Transfer to Reserve	-	-	-	52,000	-	-
Salaries - Special Events	47,000	35,000	47,405	40,467	12,000	34.3%
Outside Services	500	500	1,760	-	-	-
Community Grants	78,000	78,100	70,209	53,759	(100)	-0.1%
<i>Charity Rebates 505</i>	17,000	15,000	16,702	-	2,000	13.3%
<i>OSPCA Grant</i>			579	-	-	-
<i>Legion & Highlands Youth</i>	10,000	10,000	11,210	-	-	-
<i>1849 Lorne Scotts</i>	-	2,100	2,100	-	(2,100)	-100.0%
<i>Kinsmen Santa Clause Parade</i>	6,000	6,000	6,000	-	-	-
<i>Community Grants</i>	45,000	45,000	36,700	-	-	-
<i>Funds returned from Rotary</i>	-	-	(3,082)	-	-	-
Theatre Orangeville	35,000	35,000	35,000	35,000	-	-
	194,000	270,800	341,865	214,086	(76,800)	-28.4%
Revenues						
Grant Funds for 150th Birthday	-	(40,000)	(40,000)	-	40,000	-100.0%
Transfer from Reserve	(2,600)	(52,000)	(52,000)	-	49,400	-95.0%
150th Birthday Celebration Revenues	-	-	(66,337)	-	-	-

Committees

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Memento Sales	-	-	(461)	(513)	-	-
First Night Revenues	-	-	(11,850)	(9,625)	-	-
T/f Reserve 1849 Lorne Scotts Grant	-	(2,100)	(2,100)	-	2,100	-100.0%
	(2,600)	(94,100)	(172,748)	(10,138)	91,500	-97.2%
Sub-total Community Events	191,400	176,700	169,116	203,948	14,700	8.3%
Heritage Orangeville						
Expenditures						
Honorarium	400	400	50	200	-	-
Office Supplies / Materials	100	100	100	120	-	-
Telephone / Communications	25	25	-	-	-	-
Memberships / Subscriptions	325	325	218	318	-	-
Workshops / Training Courses	800	800	572	288	-	-
Mileage	300	300	392	158	-	-
Plaquing Costs	1,500	1,500	-	1,626	-	-
Special Projects	4,100	14,100	15,298	2,448	(10,000)	-70.9%
Transfer to Reserves	-	-	2,474	3,185	-	-
	7,550	17,550	19,103	8,343	(10,000)	-57.0%
Revenues						
Sundry	(1,800)	(1,800)	(1,900)	(2,793)	-	-
Sub-total Heritage Orangeville	5,750	15,750	17,203	5,550	(10,000)	-63.5%

Committees

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Mayor's Seniors Advisory Committee						
Expenditures						
Printing / Photocopy Costs	100	100	100	46	-	-
Memberships	200	200	113	-	-	-
Workshops/Conferences	1,000	1,000	1,801	-	-	-
Meeting Expense	500	500	431	219	-	-
Seniors Forum	3,000	3,000	2,231	2,038	-	-
Special Projects	9,000	9,000	7,743	451	-	-
New Initiative formerly Georgian Coll CFS	2,750	2,750	-	-	-	-
	16,550	16,550	12,420	12,900	-	-
Revenues						
Transfer from Reserves	-	(4,000)	-	-	4,000	-100.0%
Seniors Forum - Donations	(1,200)	(1,200)	(3,900)	(1,550)	-	-
	(1,200)	(5,200)	(3,900)	(1,550)	4,000	-76.9%
Sub-total MSAC	15,350	11,350	8,520	11,350	4,000	35.2%
Mayor's Youth Advisory Committee						
Expenditures						
Office Supplies / Materials	150	150	57	-	-	-
Printing / Photocopy Costs	300	300	100	-	-	-
Postage and Courier	100	100	-	-	-	-
Advertising	500	500	750	410	-	-
Workshops / Training	1,000	1,000	494	101	-	-
Travel and Volunteer Exp	200	200	-	43	-	-
Public Relations	4,000	4,000	(108)	2,482	-	-
Bursary Program	-	2,000	240	1,109	(2,000)	-100.0%

Committees

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Special Events	9,000	7,000	6,222	3,105	2,000	28.6%
	15,250	15,250	7,754	7,250	-	-
Revenues						
Other Grants	-	-	-	(1,000)	-	-
Sub-total MYAC	15,250	15,250	7,754	6,250	-	-
Orangeville Sustainability Team (OSAT)						
Expenditures						
Advertising and Promotion	5,000	5,000	1,474	1,164	-	-
Special Projects	13,000	13,000	19,557	17,882	-	-
	18,000	18,000	21,031	19,046	-	-
Revenues						
Transfer from Reserves	-	-	-	(1,561)	-	-
Private Donations	-	-	(3,000)	-	-	-
Cost Recovery	-	-	(309)	(2,485)	-	-
	-	-	(3,309)	(4,046)	-	-
Sub-total OSAT	18,000	18,000	17,722	15,000	-	-
Net Tax Levy	\$ 271,050	\$ 262,150	\$ 243,927	\$ 255,768	\$ 8,900	3.4%

Committees

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Summary						
Expenditures						
Accessibility Committee	\$ 20,000	\$ 25,800	\$ 23,604	\$ 20,000	\$ (5,800)	-22.5%
Arts and Culture Committee	6,000	6,000	4,181	5,862	-	-
Community Events	194,000	270,800	341,865	214,086	(76,800)	-28.4%
Heritage Orangeville	7,550	17,550	19,103	8,343	(10,000)	-57.0%
Mayor's Senior Advisory Committee	16,550	16,550	12,420	12,900	-	-
Mayor's Youth Advisory Committee	15,250	15,250	7,754	7,250	-	0.0%
Orangeville Sustainability Team (OSAT)	18,000	18,000	21,031	19,046	-	-
Total Expenditures	277,350	369,950	429,959	287,488	(92,600)	-25.0%
Revenues						
Accessibility Committee	-	(5,800)	(3,520)	(11,330)	5,800	-100.0%
Arts and Culture Committee	(700)	(900)	(654)	(862)	200	-22.2%
Community Events	(2,600)	(94,100)	(172,748)	(10,138)	91,500	-97.2%
Heritage Orangeville	(1,800)	(1,800)	(1,900)	(2,793)	-	-
Mayor's Senior Advisory Committee	(1,200)	(5,200)	(3,900)	(1,550)	4,000	-76.9%
Mayor's Youth Advisory Committee	-	-	-	(1,000)	-	-
Orangeville Sustainability Team (OSAT)	-	-	(3,309)	(4,046)	-	-
Total Revenues	(6,300)	(107,800)	(186,032)	(31,719)	101,500	-94.2%
NET TAX LEVY	\$ 271,050	\$ 262,150	\$ 243,927	\$ 255,768	\$ 8,900	3.4%

Mayor's Seniors Advisory Committee

	Approved 2014 Budget	2013 Budget	2013 Est Actual	2012 Budget	2012 Actual	2011 Actual	\$ Change 2013/14	% Change 2013/14
Expenditures								
11-583-00-051 Printing / Photocopy Costs	100	100	100	100	46	74	-	-
11-583-00-071 Memberships	200	200	113	200	-	-	-	-
11-583-00-073 Workshops/Conferences	1,000	1,000	1,801	1,000	-	-	-	-
11-583-00-077 Meeting Expense	500	500	431	500	219	413	-	-
11-583-00-090 Seniors Forum	3,000	3,000	2,231	3,000	2,038	1,216	-	-
11-583-00-095 Special Projects	9,000	9,000	7,743	5,000	451	2,131	-	-
11-583-00-099 New Initiative formerly Georgian CFS	2,750	2,750	-	2,750	-	-	-	-
	16,550	16,550	12,420	12,550	12,900	3,834	-	-
Revenues								
11-583-00-547 Transfer from Reserves	-	(4,000)	-	-	-	-	4,000	-100.0%
11-583-00-594 Seniors Forum - Donations	(1,200)	(1,200)	(3,900)	(1,200)	(1,550)	(1,550)	-	-
	(1,200)	(5,200)	(3,900)	(1,200)	(1,550)	(1,550)	4,000	-76.9%
Sub-total MSAC	15,350	11,350	8,520	11,350	11,350	2,284	4,000	35.2%

Mayor's Youth Advisory Committee

	Approved 2014 Budget	2013 Budget	2013 Est Actual	2012 Budget	2012 Actual	2011 Actual	\$ Change 2013/14	% Change 2013/14
Expenditures								
11-586-00-045 Office Supplies / Materials	150	150	57	150	-	-	-	-
11-586-00-051 Printing / Photocopy Costs	300	300	100	300	-	167	-	-
11-586-00-053 Postage and Courier	100	100	-	100	-	-	-	-
11-586-00-055 Advertising	500	500	750	500	410	-	-	-
11-586-00-073 Workshops / Training	1,000	1,000	494	1,000	101	160	-	-
11-586-00-077 Travel and Volunteer Exp	200	200	-	200	43	192	-	-
11-586-00-081 Public Relations	4,000	4,000	(108)	2,000	2,482	-	-	-
11-586-00-082 Bursary Program	2,000	2,000	240	2,000	1,109	1,299	-	-
11-586-00-325 Special Events	9,000	7,000	6,222	-	3,105	-	2,000	28.6%
	17,250	15,250	7,754	6,250	7,250	1,819	2,000	13.1%
Revenues								
11-586-00-604 Other Grants	-	-	-	-	(1,000)	(3,427)	-	-
Sub-total MYAC	17,250	15,250	7,754	6,250	6,250	(1,609)	2,000	13.1%

Administration

The Administration Department provides leadership and direction and is responsible for the co-ordination of information with all departments while ensuring that the policies of Council are effectively implemented. The Chief Administrative Officer is Council's principal advisor on matters of policy and is responsible to Council for the efficient administration of all Town activities. All Department Heads are responsible to the Chief Administrative Officer for the efficient operation of their respective departments.

The Administration Department is also responsible for the coordination of the Mayor's Office and Council.

Mission Statement

To assist Council in ensuring policies adopted and decisions made by Council are the most effective in moving the Town forward in a positive and sustainable manner.

2014 Direction and Priorities

The CAO, with the new senior management team in place, will move forward on determining and implementing long-term goals for the Town.

Key initiatives for the coming year will include the following:

- Initiate/complete business recovery plan.
- Initiate/complete succession plan.
- Continue to update the strategic plan.

Administration

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14	
Expenditures							
Salaries - FT	\$ 235,428	\$ 231,532	\$ 230,737	\$ 221,830	\$ 3,896	1.7%	(719)
Salaries - OT FT	4,245	3,000	5,123	-	1,245	100.0%	1,162
Benefits - FT	65,129	62,407	57,265	52,448	2,722	4.4%	150
Office Supplies / Materials	2,400	2,400	1,955	2,050	-	-	
Telephone / Communications	900	900	703	592	-	-	
Printing / Photocopy Costs	100	100	213	-	-	-	
Postage / Courier / Fax	50	50	-	-	-	-	
Computer Operation & Supplies	-	200	351	-	(200)	-100.0%	
Office Equipment	800	500	-	793	300	60.0%	
Memberships / Subscriptions	1,150	1,150	1,587	1,108	-	-	
Workshops / Training Courses	-	100	-	-	(100)	-100.0%	
Conferences	-	600	-	-	(600)	-100.0%	
Mileage	100	300	-	-	(200)	-66.7%	
Public Relations	1,600	1,250	1,384	1,548	350	28.0%	
	311,902	304,489	299,318	280,369	7,413	2.4%	
Net Tax Levy	\$ 311,902	\$ 304,489	\$ 299,318	\$ 280,369	\$ 7,413	2.4%	

Clerk's

The Clerk's Department is responsible for the records of the Town and serves as an information centre for Council, departmental staff, and the public. It processes information presented to Council in the form of agendas, minutes, by-laws and agreements. The department is responsible for the Committee of Adjustment function, including the processing of all applications and decisions. Secretarial services to several of the Town's advisory committees are provided by the Clerk's Department. The department also issues business, lottery, and marriage licenses and records vital statistics on behalf of the Office of the Registrar General. Requests under the Municipal Freedom of Information and Protection of Privacy Act are fulfilled by the Clerk. The Clerk and Deputy Clerk perform civil marriage ceremonies. The Clerk is responsible for preparing and conducting municipal elections in accordance with provincial legislation. Human Resources and Communication divisions report to the Clerk.

2014 Direction and Priorities

Key initiatives for the coming year will include the following:

- Prepare for and conduct the 2014 municipal election.
- Ensure documents produced by the department meet accessibility requirements.
- Monitor provincial legislation to ensure compliance.
- Implement a corporate-wide records management program.

Mission Statement

The Clerk's Department mandate is to provide information, advice and a high level of customer service to Council, staff and the general public.

Clerk's

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14		
Expenditures								
Salaries - FT	\$ 349,803	\$ 318,520	\$ 327,530	\$ 322,162	\$ 31,283	9.8%	\$ 29,459	
Benefits - FT	113,825	103,945	97,333	94,564	9,880	9.5%		
Office Supplies / Materials	2,500	2,500	1,959	1,531	-	-		
Telephone	1,000	1,200	698	545	(200)	-16.7%		
Printing / Photocopy Costs	3,000	2,775	2,889	2,855	225	8.1%		
Postage / Courier / Fax	250	150	154	-	100	66.7%		
Advertising	2,000	1,500	1,668	1,149	500	33.3%		
Equipment Rentals	9,600	9,600	6,207	7,449	-	-		
Office Equipment	500	250	588	28	250	100.0%		
Professional Fees	500	625	214	214	(125)	-20.0%		
Memberships / Subscriptions	850	1,000	677	910	(150)	-15.0%		
Workshops / Training Courses	5,000	5,000	1,554	2,998	-	-		
Conferences	2,000	1,550	1,118	2,288	450	29.0%		
Mileage	1,000	1,000	346	246	-	-		
C.O.A. Expenses	5,700	5,650	1,730	2,832	50	0.9%		
Marriage Licences	15,000	15,000	9,600	14,400	-	-		
Transfer to Reserve (Records Mgmt)	31,000	-	-	-	31,000	-		
	543,528	470,265	454,264	454,171	73,263	15.6%		
Revenues								
Vital Statistics	(5,500)	(5,500)	(7,725)	(8,225)	-	-		
Marriage Licences	(25,000)	(25,000)	(25,185)	(29,165)	-	-		
Business Licences	(20,000)	(20,000)	(24,870)	(22,745)	-	-		
Lottery Licences	(5,000)	(5,500)	(5,075)	(6,216)	500	-9.1%		
Weddings	(8,000)	(8,000)	(9,400)	(10,750)	-	-		
C.O.A. Application Fees	(24,800)	(28,800)	(12,887)	(37,600)	4,000	-13.9%		
Sundry	(6,000)	(6,000)	(8,598)	(6,775)	-	-		
	(94,300)	(98,800)	(93,740)	(121,476)	4,500	-4.6%		
Net Tax Levy	\$ 449,228	\$ 371,465	\$ 360,525	\$ 332,695	\$ 77,763	20.9%		

Communications

The Communications Division provides responses to public queries and information about programs and services, builds awareness about municipal services, establishes links with the community and media, collaborates with external organizations, develops key messages, and promotes the corporation both externally and internally via a wide variety of mediums, including social media. The communications division manages corporate messaging and interacts with all departments, Council, Town committees, the public and media.

The Communications Division reports to the Clerk.

2014 Direction and Priorities

Key initiatives for the coming year will include the following:

- Continuing work to comply with accessibility legislation for all documents to be accessible by January 1, 2015
- Introduce mobile-friendly corporate website.
- Introduce public submissions to community events calendar on Town's website.
- Increase publication of e-newsletters and internal newsletters.
- Plan and complete new online form system for website for use by all departments.
- Ongoing accessible document/communication training for staff.
- Implement new e-newsletter framework and increase frequency of e-newsletters.

Mission Statement

Provide consistent, timely, accurate and effective communications for key audiences – public and staff, relating to the Town's policies, programs, services and events.

Communications

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14	
Expenditures							
Salaries - FT	\$ 144,391	\$ 129,876	\$ 135,782	\$ 95,746	\$ 14,515	11.2%	\$ (190)
Salaries - OT FT			1,876	-	-	-	
Salaries - PT	14,906	14,600	11,540	-	306	2.1%	
Benefits - FT	46,926	39,210	39,246	26,350	7,716	19.7%	
Benefits - PT	1,789	3,000	1,011	-	(1,211)	-40.4%	
Office Supplies / Materials	350	350	337	458	-	-	
Telephone / Communications	1,750	1,750	1,417	839	-	-	
Printing Tree Sculpture Brochure	6,000	-	-	4,579	6,000	-	
Computer Operations	5,700	5,700	1,764	3,434	-	-	
Website	3,630	1,700	2,228	1,201	1,930	113.5%	
Office Equipment	1,500	1,500	1,210	1,608	-	-	
Memberships / Subscriptions	1,400	1,400	1,323	1,352	-	-	
Workshops / Training	3,000	3,000	2,484	1,403	-	-	
Mileage	1,100	1,100	918	562	-	-	
Public Relations	3,700	3,500	3,907	11,846	200	5.7%	
Town Page Costs	39,000	37,000	59,310	51,272	2,000	5.4%	
Special Projects	-	-	203	3,331	-	-	
Transfer to Reserve	3,500	3,500	500	500	-	-	
	278,642	247,186	265,054	204,481	31,456	12.7%	
Revenues							
Cost Recovery	-	-	(300)	(535)	-	-	
Transfer from Reserve	(6,000)	(17,600)	(17,600)	-	11,600	-65.9%	
	(6,000)	(17,600)	(17,900)	(10,147)	11,600	-65.9%	
Net Tax Levy	\$ 272,642	\$ 229,586	\$ 247,154	\$ 194,334	\$ 43,056	18.8%	\$ 17,410

Human Resources

The Town of Orangeville's Human Resources Division provides human resources and health and safety functions to the Town's 470 employees both full-time, part-time and contract. In addition, we provide human resources services to the Orangeville Police Service.

The Human Resources Division reports to the Clerk.

2014 Direction and Priorities

Key initiatives for the coming year will include the following:

- Continue to review and update the Employee Handbook policies.
- Development of corporate orientation program.
- Wage survey.
- Create new procedures for reporting data to Human Resources.
- Introduce the Employee Self Service Module for attendance.
- Continue to integrate the on-line health and safety training offerings.
- Continue to work on launch of Human Resources SharePoint site.

Mission Statement

Create a positive, safe and respectful work environment for all employees and provide resources and tools to the Departments to support staff development and job satisfaction.

Human Resources

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Expenditures						
Salaries - FT	\$ 182,280	\$ 181,983	\$ 153,220	\$ 176,584	\$ 297	0.2%
Salaries - OT FT	3,714	-	-	-	3,714	-
Salaries - PT	53,538	50,341	57,124	46,375	3,197	6.4%
Benefits - FT	54,763	52,409	41,383	44,934	2,354	4.5%
Benefits - PT	10,824	10,206	11,632	9,168	618	6.1%
Employment Agencies	-	-	8,814	-	-	-
Office Supplies / Materials	1,800	1,800	529	990	-	-
Telephone / Communications	1,600	1,600	1,386	1,337	-	-
Printing / Photocopy Costs	2,000	2,000	1,978	1,597	-	-
Postage / Courier / Fax	150	150	45	108	-	-
Advertising	5,000	5,000	3,221	1,755	-	-
Service Agreement / Equipment Repair	100	100	-	-	-	-
Computer Operation & Supplies	7,200	7,200	6,226	5,332	-	-
Office Equipment	700	700	603	615	-	-
Professional Fees	27,000	11,500	5,818	3,606	15,500	134.8%
Memberships / Subscriptions	9,050	9,050	8,029	7,546	-	-
Workshops / Training Courses	14,500	14,500	8,206	5,175	-	-
Conferences	2,000	2,000	1,886	1,451	-	-
Corporate Training	17,500	17,500	13,879	10,200	-	-
Mileage	800	800	657	805	-	-
Safety Equipment / Protective Clothing	850	850	525	751	-	-
Staff Recognition Events	18,100	18,100	14,413	14,483	-	-
	413,470	387,789	339,574	332,812	25,681	6.6%
Revenues						
Transfer from Reserves	(10,000)	(10,000)	(10,000)	(40,000)	-	-
Net Tax Levy	\$ 403,470	\$ 377,789	\$ 329,574	\$ 292,812	\$ 25,681	6.8%

Human Resources

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Expenditures	413,470	387,789	339,574	332,812		
Revenues	(10,000)	(10,000)	(10,000)	(40,000)		
	<u>403,470</u>	<u>377,789</u>	<u>329,574</u>	<u>292,812</u>		

Planning

The Planning Department is responsible for the distribution of information and advice to Council, landowners, the general public and to the development industry with respect to community and land use planning. The department administers the Town's Official Plan, Zoning By-law and the development approvals process, and provides planning advice and recommendations to the Committee of Adjustment and Council. Planning staff conduct research into a variety of land use planning matters including changing Provincial policy and emerging issues affecting a broad range of economic, environmental and social factors that contribute to the community. The Department also manages change in the community through direct involvement in built heritage preservation and enhancement, urban design, economic development, and the preservation and enhancement of the natural environments, all with the view of building and maintaining a healthy balanced community. The Economic Development department reports to the Director of Economic Development, Planning and Innovation.

2014 Direction and Priorities

Key initiatives for the coming year will include the following:

- Implementation of Geographic Information System in conjunction with other departments.
- Work with the County of Dufferin to establish the first ever County of Dufferin Official Plan.
- Review the role and function of the Humber Lands.
- Address the development of remaining greenfield lands and intensification pressures in the face of limited servicing capacities.
- Address densification and maturation of housing form issues in light of limited remaining greenfield lands and rising housing prices.
- Investigate implementation of Land Manager Planning Module for Planning Department tracking.

Mission Statement

The Planning Department's objective is to provide guidance and direction based on best practice and emerging program research in making the Town a more livable and sustainable community.

Planning

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Expenditures						
Salaries - FT	\$ 295,726	\$ 276,832	\$ 254,476	\$ 252,139	\$ 18,894	6.8%
Salaries - PT	-	17,104	17,104	-	(17,104)	-
Benefits - FT	94,539	89,447	81,187	74,401	5,092	5.7%
Benefits - PT	-	1,807	1,807	-	(1,807)	-
Office Supplies/Materials	4,000	2,000	1,450	1,385	2,000	100.0%
Telephone / Communications	800	800	563	514	-	-
Printing / Photocopy Costs	1,500	2,200	2,326	1,700	(700)	-31.8%
Advertising	5,000	2,500	1,982	5,471	2,500	100.0%
Computer Operation & Supplies	1,000	5,000	3,517	4,981	(4,000)	-80.0%
Office Equipment	-	1,000	-	1,158	(1,000)	-100.0%
Memberships / Subscriptions	1,500	1,200	2,013	1,118	300	25.0%
Workshops / Training Courses	1,600	1,600	1,036	545	-	-
Conferences	2,500	2,500	1,880	1,909	-	-
Mileage	1,000	1,000	1,165	212	-	-
Special Projects - GIS Training	20,000	2,000	2,869	-	18,000	900.0%
	429,165	406,990	373,375	356,856	22,175	5.4%
Revenues						
Planning Application Fees	(100,000)	(100,000)	(49,000)	(146,837)	-	-
Zoning Information	(2,500)	(2,500)	(3,040)	(2,215)	-	-
Sundry	(500)	(500)	(130)	(160)	-	-
	(103,000)	(103,000)	(52,170)	(149,744)	-	-
Net Tax Levy	\$ 326,165	\$ 303,990	\$ 321,205	\$ 207,112	\$ 22,175	7.3%

Economic Development

The primary role of Economic Development is to support the organization in the areas of business retention and expansion, investment readiness/attraction, tourism development, and entrepreneurship and small business assistance through the operation of the Orangeville & Area Small Business Enterprise Centre (SBEC).

The Economic Development Division reports to the Director of Economic Development, Innovation and Planning.

2014 Direction and Priorities

Key initiatives for the coming year will include the following:

- Continued implementation of Economic Development Strategy and Tourism Strategy.
- Complete provincially funded Orangeville Cultural Mapping and Municipal Cultural Plan, including launch of online cultural map and commence implementation of Cultural Plan recommendations.
- Complete Town of Orangeville Way-finding Plan and commence implementation of recommendations made.
- Maintain outreach and communication efforts through ongoing updates to the business and tourism websites, creation and distribution of business newsletter and utilization of social media tools.
- Continue promotion of Town-owned general industrial lands.
- Oversee promotion of visitor services in collaboration with Theatre Orangeville.
- Continue implementation of business and tourism related projects that will support increased visitation and build business awareness, including the update of the Town's Community Profile and related materials.
- Continue to seek opportunities to promote and engage youth entrepreneurship locally.

Mission Statement

The Town of Orangeville's Economic Development office is dedicated to encouraging economic growth in our community. Emerging, new and existing businesses undergoing development, growth, change, or relocation can take advantage of a full range of economic development services geared to growing and maintaining a strong and diversified economic base in Orangeville.

Economic Development

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Salaries - FT	\$ 107,207	\$ 93,877	\$ 43,214	\$ 76,356	\$ 13,330	14.2%
Salaries - PT	23,044	21,669	29,867	21,244	1,375	6.3%
Benefits - FT	30,665	27,592	11,476	24,360	3,073	11.1%
Benefits - PT	4,613	4,328	5,533	4,637	286	6.6%
Office Supplies / Materials	300	300	265	274	-	-
Telephone / Communications	1,000	1,000	429	771	-	-
Printing / Photocopy Costs	1,200	1,200	1,473	1,052	-	-
Postage / Courier	100	100	4	-	-	-
Website Development & Maintenance	8,000	8,000	8,120	9,719	-	-
Marketing & Advertising	24,000	24,000	24,075	19,446	-	-
Sign Maintenance	2,000	2,000	1,643	305	-	-
Service Agrmt / Equip Repair	1,200	1,200	397	728	-	-
Memberships / Subscriptions	890	890	890	890	-	-
Workshops / Training Courses	1,200	1,200	925	1,072	-	-
Conferences	1,100	1,100	893	1,070	-	-
Mileage	1,000	1,000	204	879	-	-
Public Relations	800	800	727	297	-	-
Special Projects	15,000	57,000	56,997	-	(42,000)	-73.7%
Trade Shows	500	500	491	722	-	-
Tourism Dev & Marketing	18,500	18,500	17,828	12,945	-	-
Visitors Services Agreement	46,012	51,993	46,820	27,312	(5,981)	-11.5%
Mementos	2,000	2,000	1,915	3,115	-	-
	290,332	320,249	254,188	207,194	(29,917)	-9.3%

Economic Development

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Revenues						
Government Grants	(4,867)	(54,304)	(43,799)	-	49,437	-91.0%
Event Revenue	(1,000)	(1,000)	(2,148)	(1,000)	-	-
Transfer from Reserve	(15,000)	-	-	-	(15,000)	-
Cultural Plan Partner contributions	-	(2,500)	(3,000)	-	2,500	-100.0%
Sundry Revenue	-	-	(1,960)	(989)	-	-
	(20,867)	(57,804)	(50,907)	(1,989)	36,937	-63.9%
Sub-total Economic Development	269,465	262,445	203,281	205,205	7,020	2.7%
Small Business Enterprise Centre						
Expenditures						
Salaries - FT	127,294	124,478	126,277	126,016	2,816	2.3%
Salaries - PT	23,044	21,669	22,671	20,624	1,375	6.3%
Benefits - FT	43,158	41,188	40,063	37,289	1,971	4.8%
Benefits - PT	4,613	4,328	4,725	4,311	286	6.6%
Office Supplies / Materials	1,000	1,000	990	96	-	-
Telephone/Communications	900	900	639	664	-	-
Printing / Photocopy Costs	2,200	2,200	2,715	2,130	-	-
Postage / Courier	100	100	-	21	-	-
Advertising	900	900	851	985	-	-
Computer Equipment / Supplies	3,000	3,000	-	1,908	-	-
Professional Fees	2,000	2,000	1,940	1,827	-	-
Workshops & Training Courses	1,500	1,500	1,112	1,416	-	-

Economic Development

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Travel Expenses	600	600	133	465	-	-
Special Projects	7,750	7,750	10,848	7,959	-	-
Publications	200	200	10	223	-	-
	218,260	211,813	212,975	205,933	6,447	3.0%
Revenues						
Government Grants	(80,000)	(80,000)	(80,000)	(80,000)	-	-
SBEC Event Revenue	(8,000)	(8,000)	(5,503)	(7,639)	-	-
Partner Contributions	(50,000)	(50,000)	(48,322)	(47,778)	-	-
Sundry Revenue	(500)	(500)	(48)	(48)	-	-
	(138,500)	(138,500)	(133,873)	(135,465)	-	-
Sub-total SBEC	79,760	73,313	79,103	70,468	6,447	8.8%
Net Tax Levy	\$ 349,225	\$ 335,758	\$ 282,383	\$ 275,672	\$ 13,467	4.0%

Treasury

The Treasury Department's function is to handle all of the financial affairs of the Municipality on behalf and in the manner directed by Council. In addition, Treasury will advise Council, the Chief Administrative Office and Department Managers on the status of the Town's finances and the actions required to meet the Town's financial obligations and objectives.

The mission statement is achieved by the implementation of the following objectives:

- To ensure long term planning is undertaken in all service areas to maximize service delivery;
- To safeguard the assets of the organization;
- To work with internal departments to develop workable financing plans for acquisition and construction of capital projects;
- To ensure the municipality's debt portfolio is managed effectively;
- To exercise proper management of the funds of the municipality; and
- To comply with auditing and legislative standards.

2014 Direction and Priorities

Key initiatives for the coming year will include the following:

- Co-lead on the legislated Asset Management Plan.
- Comprehensive review of forecasted capital initiatives and the implementation of a five year capital plan.
- Formalize and integrate a Risk Management policy for the town.
- Optimization of the accounting system and formalize the financial reporting structure.
- Research effective on-line payment options for tax and revenue payments.
- Commence the process of a fully electronic procurement process.

Mission Statement

To provide effective, efficient and quality services valued by our internal and external customers thereby enhancing service levels and satisfaction to our ratepayers.

Treasury

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Expenditures						
Salaries - FT	\$ 635,576	\$ 636,320	\$ 522,050	\$ 531,581	\$ (744)	-0.1%
Salaries - FT OT	2,441	-	3,193		2,441	-
Salaries - PT	46,174	43,012	34,678	62,988	3,162	7.4%
Benefits - FT	206,904	200,329	164,870	159,516	6,575	3.3%
Benefits - PT	5,089	4,717	4,259	5,536	372	7.9%
Office Supplies / Materials	9,564	6,000	7,977	6,363	3,564	59.4%
Telephone / Communications	1,700	1,700	1,363	1,286	-	-
Insurance	5,028	-	5,028	654	5,028	-
Printing / Photocopy Costs	9,000	9,000	10,047	10,718	-	-
Postage / Courier / Fax	300	300	56	189	-	-
Advertising	500	500	1,919	413	-	-
Service Agreement / Equip Repair	2,000	2,000	628	816	-	-
Computer Operation &Supplies	2,000	2,000	186	618	-	-
Computer Licensing & Maint.	39,500	56,500	54,928	24,186	(17,000)	-30.1%
Office Equipment	1,500	1,500	2,036	345	-	-
Memberships / Subscriptions	2,800	2,800	2,909	2,733	-	-
Workshops / Training Courses	10,000	5,000	3,625	4,308	5,000	100.0%
Conferences	4,000	4,000	3,695	1,869	-	-
Mileage	500	500	325	335	-	-
	984,576	976,178	823,771	823,917	8,398	0.9%

Treasury

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Revenues						
Cost Recovery - Internal	(54,700)	(54,700)	(60,692)	(54,700)	-	-
Tax Certificates	(17,000)	(20,000)	(21,200)	(22,820)	3,000	-15.0%
User fee Revenues	(55,200)	(57,075)	(55,433)	(59,864)	1,875	-3.3%
Refund fee	(300)	(100)	(575)	(125)	(200)	200.0%
Returned cheque fee	(2,300)	(2,000)	(2,865)	(3,390)	(300)	15.0%
Transfer from Reserve	(20,000)	(20,000)	-	-	-	-
Tax Confirmation Letter Fees	(1,000)	(1,000)	(1,635)	(1,474)	-	-
Sundry Revenue	(500)	(500)	-	(1,364)	-	-
	(151,000)	(155,375)	(142,400)	(143,737)	4,375	-2.8%
Net Tax Levy	\$ 833,576	\$ 820,803	\$ 681,372	\$ 680,181	\$ 12,773	1.6%

Information Technology

The Information Technology Division is responsible for all aspects of the Town's information technology infrastructure. The unit also supports the Orangeville Police and Library Boards technology infrastructure and applications. This includes the secure and reliable network that connects workstations, printers and scanners at sites throughout the Town and provides users with access to essential software tools, integrated data sources, and the internet; databases that house and protect extensive data collections across the corporation; software applications that streamline processes and services; websites that extend electronic information access and online services to staff and citizens; telephone, cell phone, voice mail, and handheld devices that facilitate effective communications; public workstations and wireless services that expand public computing and internet access; and backend systems that support the diverse services provided by the Town's departments.

The Information Technology Division reports to the Treasurer.

2014 Direction and Priorities

Key initiatives for the coming year will include the following:

- Assist in the roll out of revamped and improved financial system
- Roll out additional training courses for the Town's current hardware
- Implementation of new firewalls and packet inspection systems
- Assist in the completion of the current SCADA projects
- Point lead on the roll out of the modernization of the enhanced 911 solution

Mission Statement

The Information Technology Division is committed to delivering the best information technology services and solutions in support of the mission of the Town.

Information Technology

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Expenditures						
Salaries - FT	\$ 317,908	\$ 320,908	\$ 317,062	\$ 300,416	\$ (3,000)	-0.9%
Salaries - OT FT	1,375	-	-	-	1,375	-
Salaries - FT Standby	8,625	-	-	-	8,625	-
Benefits - FT	100,952	95,375	95,790	88,422	5,578	5.8%
Office Supplies / Materials	472	472	-	10	-	-
Telephone / Communications	29,710	29,710	40,022	38,302	-	-
Data Lines	15,200	15,200	13,674	15,051	-	-
Printing / Photocopy Costs	315	315	10	-	-	-
Postage / Courier / Fax	350	350	-	-	-	-
Equipment Rentals	-	-	16,083	4,498	-	-
Computer Operation & Supplies	89,145	89,145	92,533	133,672	-	-
Office Equipment	300	300	427	-	-	-
Professional Fees	25,000	25,000	17,517	7,404	-	-
Memberships / Subscriptions	1,500	1,500	2,167	-	-	-
Workshops / Training Courses	10,500	10,500	2,429	9,701	-	-
Mileage	4,715	4,715	3,254	7,592	-	-
Service Agrmnts/Equip Repair	94,524	94,524	92,852	84,108	-	-
	700,591	688,014	693,820	689,176	12,578	1.8%
Revenues						
I.S. Cost Recovery	(167,000)	(167,000)	(167,814)	(167,000)	-	-
Net Tax Levy	\$ 533,591	\$ 521,014	\$ 526,006	\$ 522,176	\$ 12,578	2.4%

Corporate Allocations

The Corporate Allocations section of the Operating Budget is comprised of several elements which have not been identified within specific departments. Expenditures and revenues in this classification generally pertain to the Municipal operations as a whole or the benefits are shared across the entire Municipality. Additional details are provided below.

Facilities

This section deals with the operation of the Municipal Town hall building, the train station building and the new Visitor Information building.

Corporate Expenditures

This section pertains to the general operations of the Town as a whole. This classification includes items such as:

- Insurance administration (broker and adjusters fees). Insurance coverage premiums are charged to specific departments.
- Legal, auditing and other professional services.
- Service charges relating to banking and payroll administration.
- Funding for special initiatives as approved by Council including website upgrades and records management.
- Tax write- offs based on successful appeals.
- Contributions to the Credit Valley Conservation Authority. Mandated levy contribution to ensure Ontario's water, land and natural habitats are conserved, restored and responsibly managed through watershed-based programs.
- The beautifying of downtown Orangeville through the Facade Improvement grant program.

Corporate Financing includes several components such as:

- Continued commitment to the community infrastructure reserve contributions.
- Energy retro- fit reserve payback allocations of \$100,000.
- Capital projects funding from operating of approximately \$1,370,000.
- Total debt principal and interest payment of approximately \$1,900,000. Of this amount approximately \$1,200,000 is recovered from Development Charges, BIA Contributions and Water/Wastewater Contributions.

Corporate Revenues

Tax Levy

Property taxation is a major source of revenue for the Town. To determine the tax levy for a property, the property's assessment value is multiplied by the tax rate for its property class.

Payments-In-Lieu-of Taxes (PIL'S)

Although property owned and occupied by the government and government entities is not subject to taxation, they are liable for payments-in-lieu-of taxes, generally at the equivalent tax rates. The approved 2014 budget reflects the actual assessment values provided by the Municipal Property Assessment Corporation for 2013.

Interest on Investments

Interest earned on bank deposits, investments, and loans through cash management policy and strategy.

Interest on Taxes

This source of revenue is resulting from the late payment of property taxes. These penalties are imposed in accordance with Provincial Legislation. The maximum allowable rate is 1.25% per month, which the Town does apply to amounts overdue monthly.

Cost Recoveries

These are charge-backs generally to the water and wastewater accounts (which are self-sustaining) and other expenditure classifications for the purpose of recovering costs from external parties.



Corporate Allocations

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Facilities - Administration - Building						
Expenditures						
Salaries - FT	\$ 87,808	\$ 85,864	\$ 86,166	\$ 82,731	\$ 1,944	2.3%
Benefits - FT	34,315	32,654	32,272	30,477	1,661	5.1%
Telephone	3,830	3,330	3,884	3,421	500	15.0%
Insurance	8,258	5,958	5,469	5,263	2,300	38.6%
Gas	14,689	14,500	13,457	12,497	189	1.3%
Hydro	30,897	30,500	43,886	38,752	397	1.3%
Maintenance Supplies	8,180	8,180	5,710	8,444	-	-
Maintenance Repairs	23,000	23,000	13,388	28,966	-	-
Mat Service	3,000	3,000	1,548	2,421	-	-
Equipment & Repairs	4,000	4,000	3,225	-	-	-
Lawn / Garden Maint	4,100	4,100	1,335	1,970	-	-
Elevator Maintenance	10,100	10,100	14,371	1,595	-	-
Janitorial Services	39,000	39,000	32,970	36,658	-	-
Security System	2,000	2,000	2,135	3,349	-	-
Snow Removal	1,600	1,600	-	-	-	-
Maintenance & Supplies	1,200	-	-	-	1,200	-
	275,975	267,785	259,815	256,543	8,190	3.1%
Revenues						
Facility Rentals	-	-	-	-	-	-
Sub-total Admin Building	275,975	267,785	259,815	256,543	8,190	3.1%
Rail Yard and Train Station						
Expenditures						
Gas	1,216	500	1,821	-	716	143.1%

Corporate Allocations

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Hydro	507	500	-	-	7	1.3%
Maintenance Supplies	1,500	2,000	-	-	(500)	-25.0%
Maintenance Repairs	2,800	3,000	148	-	(200)	-6.7%
Lawn / Garden Maint	2,500	2,500	4,663	-	-	-
Snow Removal	3,000	3,000	5,875	-	-	-
Outside Services	4,500	4,500	3,798	450	-	-
Property Taxes	460,000	460,000	339,203	-	-	-
Train Station Activities	42,000	31,500	42,000	42,009	10,500	33.3%
Sub-total Rail Yard	518,022	507,500	397,508	42,459	10,522	2.1%
Visitor Information Centre						
Expenditures						
Communications	2,000	2,000	-	-	-	-
Insurance	66	1,500	64	1,500	(1,434)	-95.6%
Gas	4,255	4,200	1,217	50	55	1.3%
Hydro	4,862	4,800	701	-	62	1.3%
Maintenance Supplies	3,000	3,000	2,352	299	-	-
Maintenance Repairs	2,000	2,000	1,952	-	-	-
Lawn / Garden Maint	2,500	2,500	3,302	-	-	-
Janitorial Services	12,000	12,000	13,477	20	-	-
Security System	2,000	2,000	1,687	-	-	-
Snow Removal	3,000	2,200	3,358	-	800	36.4%
Property Tax	19,000	19,000	-	8,586	-	-
	54,683	55,200	28,109	10,455	(517)	-0.9%
Revenues						
Facility Rentals	(91,862)	(55,800)	(30,248)	-	(36,062)	64.6%

Corporate Allocations

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Sub-total Visitor Info.	(37,179)	(600)	(2,139)	10,455	(36,579)	6096.4%
NET Facilities:	756,819	774,685	655,184	309,457	(17,866)	-2.3%
Development Charge By-Law Update						
Expenditures						
Professional Fees	20,000	5,000	13,752	-	15,000	300.0%
Revenues						
Transfer From Reserve	(20,000)	(5,000)	(13,752)	-	(15,000)	300.0%
Sub-total Dev Chrg By-Law	-	-	-	-	-	-
Elections						
Expenditures						
Honorariums	45,000	-	-	-	45,000	-
Office Supplies / Materials	9,650	-	19	-	9,650	-
Printing / Photocopy Costs	12,500	-	-	-	12,500	-
Postage / Courier	7,000	-	-	-	7,000	-
Advertising	7,000	-	-	-	7,000	-
Computer Operations	10,000	-	-	-	10,000	-
Workshops / Training	2,500	-	-	-	2,500	-
Outside Services	31,450	-	1,501	1,501	31,450	-
Transfer from Reserve (Election	-	25,000	25,000	25,000	(25,000)	-100.0%

Corporate Allocations

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Revenues	125,100	25,000	26,520	26,501	100,100	400.4%
Transfer From Reserve	(75,000)	-	-	-	(75,000)	-
Sub-total Elections	50,100	25,000	26,520	26,501	25,100	100.4%
Corporate Expenditures						
Payroll & Bank Charges	58,319	58,319	39,663	56,128	-	-
Insurance Administration	50,000	50,000	65,157	3,414	-	-
Retiree Benefits & Salary Contin	245,000	215,000	141,252	709,570	30,000	14.0%
Corporate Contingency	25,000	25,000	-	-	-	-
Postage Expense	30,000	30,000	30,055	34,780	-	-
Professional Fees	160,000	160,000	292,577	355,253	-	-
Workshops / Training	15,000	15,000	10,110	16,493	-	-
Tax Write Offs	300,000	300,000	969,548	333,970	-	-
ESA Fees	16,000	16,000	14,902	19,920	-	-
WSIB Schedule II	37,500	75,000	14,068	75,704	(37,500)	-50.0%
Special Initiatives	44,480	127,700	51,072	21,927	(83,220)	-65.2%
<i>Rates & Fees Review</i>	12,500	12,500			-	-
<i>Dev. of Accessibility Standard</i>	-	10,000	2,330		(10,000)	-100.0%
<i>Mural Maintenance</i>	2,200	2,200			-	-
<i>Salary Review</i>	22,500	22,500			-	-
<i>Actuarial Review</i>	5,000	5,000	5,037		-	-
<i>Uncommitted</i>	-	2,720	28,230		(2,720)	-100.0%
<i>Business System Upgrade</i>	-	20,000	20,000		(20,000)	-100.0%
<i>Energy Management Tool</i>	2,280	2,280	1,905		-	-
<i>Service Club Signage</i>	-	10,000	5,749		(10,000)	-100.0%

Corporate Allocations

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
<i>Records Management</i>	-	40,500	40,500	-	(40,500)	-100.0%
<i>Federation of Cdn Municipal</i>			4,071			
<i>Mun comp study</i>			2,137			
<i>Budget books</i>			1,111			
Website	-	17,500	26,340	4,492	(17,500)	-100.0%
Emergency Preparedness	10,000	-	-	-	10,000	-
Transfer to Capital - Corp	1,259,863	1,261,550	1,563,736	1,364,800	(1,687)	-0.1%
<i>Contribution to capital projects</i>	1,339,863	1,319,800		1,319,800	20,063	1.5%
<i>less Library Contribution to Capi</i>	(180,000)	(180,000)	(180,000)	(180,000)	-	-
<i>Energy Retro Fit balance 26-83C</i>	100,000	100,000	-	225,000	-	-
<i>Cap Proj 70 P&R Attachment Mi</i>	-	1,750		25,674	(1,750)	-100.0%
	-	20,000			(20,000)	-100.0%
Transfer to Reserve	1,197,115	1,960,115	2,020,615	888,615	(763,000)	-38.9%
<i>Capital Reserve</i>	1,097,115	960,115	960,115	718,115	137,000	14.3%
<i>Re: Hydro Dividend</i>	-	1,000,000	1,000,000	moved from Of	(1,000,000)	-100.0%
<i>Tax Stabilization Reserve</i>	100,000			moved from Ta	100,000	
Capital Financing	1,862,941	1,879,654	1,954,951	1,645,449	(16,713)	-0.9%
<i>See Debt Charges Recovery 05</i>	1,184,501	1,231,179	1,307,910		(46,678)	-3.8%
<i>Taxy Levy portion of Debt</i>	648,475	648,475	521,063	(332,296)	-	-
<i>Minor Capital</i>	-			10,952	-	-
<i>Bank Overdraft Charges</i>	29,965	-	125,978	107,305	29,965	-
<i>Humber College Debenture Cos</i>	-			111,791	-	-
<i>Property Costs Recoverable</i>	-			61,200	-	-
Term Debt Interest	70,000	-	-	-	70,000	100.0%
<i>Diane Drive</i>					-	
<i>C Line</i>					-	

Corporate Allocations

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
<i>Visitor Information Centre</i>					-	
<i>BIA 29 First (part of Debt Recov</i>	188,314				188,314	
<i>BIA 82 Broadway (part of Debt r</i>	731,302				731,302	
<i>2013 interest on Avg 4.6M</i>	-				-	
Vicki Barron Lakeside Trail	8,000	8,000	8,000	8,000	-	-
Credit Valley Conservation	121,271	122,625	116,526	116,432	(1,354)	-1.1%
Friends of Island Lake CVC Trai	25,000	25,000	25,000	25,000	-	-
Façade Improvement Grant	30,000	30,000	29,963	55,427	-	-
	5,565,489	6,376,463	7,373,534	5,739,947	(810,974)	-12.7%

Corporate Allocations

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Corporate Revenue						
Tax Levy	(28,048,195)	(26,402,965)	(26,402,965)	(26,946,704)	(1,645,230)	6.2%
Supplementary Taxes	(361,029)	(300,000)	(646,434)	(370,049)	(61,029)	20.3%
Debt Charges Recoverable	(1,184,501)	(1,231,179)	(659,440)	(625,673)	46,678	-3.8%
<i>Debt Charges Recoverable DC</i>	(514,242)	(514,242)			-	-
<i>Debt Charges Recoverable BIA</i>	(70,259)	(116,937)	(59,440)	(25,674)	46,678	-39.9%
<i>Debt Charges Recoverable Water</i>	(300,000)	(300,000)	(300,000)	(300,000)	-	-
<i>Debt Charges Recoverable WW</i>	(300,000)	(300,000)	(300,000)	(300,000)	-	-
Canada Post PIL	(11,210)	(10,225)	(10,883)	(10,733)	(985)	9.6%
MTO PIL	(725)	(800)	(723)	(710)	75	-9.4%
Municipal Act - Hospital	(17,500)	(17,000)	(19,425)	(18,807)	(500)	2.9%
Hydro One - PIL	(66,000)	(68,100)	(68,727)	(69,908)	2,100	-3.1%
Orangeville Hydro - PIL	(57,000)	(54,000)	(54,555)	(53,582)	(3,000)	5.6%
Greater TO Transit Auth PIL	(18,500)	(15,500)	(17,067)	(16,901)	(3,000)	19.4%
Railway Lands PIL	(730)	(900)	(737)	(704)	170	-18.9%
Investment Income	(32,000)	(20,000)	(5,195)	(10,409)	(12,000)	60.0%
Admin Costs Recovered	(537,240)	(529,440)	(558,699)	(438,004)	(7,800)	1.5%
P.O.A. Fines Recovered	(180,000)	(150,000)	(385,886)	(166,438)	(30,000)	20.0%
Other Revenues	(20,000)	(20,000)	(42,023)	(25,883)	-	-
Penalties & Interest	(525,000)	(500,000)	(474,633)	(566,658)	(25,000)	5.0%
Hydro Dividends	(400,000)	(1,800,000)	(1,817,519)	(628,437)	1,400,000	-77.8%
Property Sales	(30,000)	(30,000)	(215,444)	(8,494)	-	-
Ontario Specific Grants	(3,000)	(3,000)	-	(2,785)	-	-
Transfer from Reserve	(137,398)	-	(17,500)	-	(137,398)	-
WSIB Schedule II	(37,500)	(75,000)	(14,068)	(75,000)	37,500	-50.0%
	(31,667,528)	(31,228,109)	(31,411,924)	(30,035,879)	(439,419)	1.4%

Corporate Allocations

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Net Tax Levy	<u>\$ (25,295,120)</u>	<u>\$ (24,051,961)</u>	<u>\$ (23,356,686)</u>	<u>\$ (23,959,974)</u>	<u>\$ (1,243,159)</u>	5.2%
Expenditures	6,559,270	7,236,948	8,099,238	6,075,904	(677,678)	
Revenues	(31,854,390)	(31,288,909)	(31,455,924)	(30,035,879)	(565,481)	
	(25,295,120)	(24,051,961)	(23,356,686)	(23,959,974)	(1,243,159)	

Corporate Allocations

	Approved 2014 Budget	2013 Budget	2013 Est Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Summary						
Expenditures:						
Facilities	\$ 848,681	\$ 830,485	\$ 685,432	\$ 309,457	\$ 18,196	2.2%
Dev. Charge By-Law Update	20,000	5,000	13,752	-	15,000	300.0%
Elections	125,100	25,000	26,520	26,501	100,100	400.4%
Corporate	5,565,489	6,376,463	7,373,534	5,739,947	(810,974)	-12.7%
	6,559,270	7,236,948	8,099,238	6,075,904	(677,678)	-9.4%
Revenues:						
Facilities	(91,862)	(55,800)	(30,248)	-	(36,062)	64.6%
Dev. Charge By-Law Update	(20,000)	(5,000)	(13,752)	-	(15,000)	300.0%
Elections	(75,000)	(75,000)	-	-	-	-
Corporate	(31,667,528)	(31,228,109)	(31,411,924)	-30,035,879	(439,419)	1.4%
	(31,854,390)	(31,363,909)	(31,455,924)	(30,035,879)	(490,481)	1.6%
NET TAX LEVY	\$ (25,295,120)	\$ (24,126,961)	\$ (23,356,686)	\$ (23,959,974)	\$ (1,168,159)	4.8%

Parks and Recreation

The Parks and Recreation Department is committed to providing healthy lifestyle opportunities for all members of the community with a vision encompassing five core objectives:

1. Increase physical activity opportunities for children and youth;
2. Promote opportunities for seniors to live active and healthy lifestyles;
3. Maintain all parks and recreation facilities to an appropriate standard;
4. Maximize use of parks and recreation facilities and increase revenue; and
5. Regularly seek community input and work with local groups and municipalities and provide feedback.

These priorities are supported by all of the key services areas including administration, parks, trails, recreation facilities, programs and special events.

Parks and Recreation works with various committees of Council, schools, community partners, sport and user groups and service clubs to build capacity for delivering recreation, sports and events through its facilities, parks, trails and programs.

2014 Direction and Priorities

The Parks and Recreation Department is committed to the five core objectives in its delivery of the following key initiatives for the coming year:

- Complete the Parks and Recreation facility assessment study
- Complete the Parks Master Plan project
- Ensure programs, facilities and parks are accessible and meet the needs of our community

Mission Statement

The Parks and Recreation Department is committed to providing opportunities for all residents to participate in an active and healthy lifestyle that benefits the mind and body.

- Continue to maintain all facilities and parks to maximize use and ensure safety for our patrons
- Complete construction of trails projects for Amelia Street, Bredin Park and Centre/Bythia Streets
- Complete capital projects for facilities and parks as approved by Council
- Administer and expand the arena advertising program to increase revenue and offset operating costs
- Work with other Town departments to develop Energy Management and Asset Management Plans
- Work with the Public Works Department to develop and implement an Emerald Ash Borer Management Plan



Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Summary						
Expenditures:						
Recreation Administration	\$ 410,033	\$ 273,108	\$ 253,901	\$ 297,761	\$ 136,924	50.1%
Diane Drive Site	21,000	17,000	19,021	13,765	4,000	23.5%
Children's Programming	203,005	150,985	146,813	127,979	52,020	34.5%
Summer Camps	220,770	211,524	174,461	175,834	9,245	4.4%
Alder Street Recreation Ctr	2,682,418	2,668,306	2,671,992	2,588,402	14,112	0.5%
Tony Rose Memorial SC	1,697,183	1,701,167	1,404,672	1,338,162	(3,984)	-0.2%
Parks Operations	919,970	911,904	793,083	804,699	8,066	0.9%
Total Expenditures	6,154,378	5,933,995	5,463,943	5,346,603	220,384	3.7%
Revenues:						
Recreation Administration	-	(5,000)	(27,675)	(2,900)	5,000	-100.0%
Children's Programming	(70,500)	(74,400)	(82,686)	(56,298)	3,900	-5.2%
Summer Camps	(179,528)	(172,500)	(171,569)	(163,844)	(7,028)	4.1%
Alder Street Recreation Ctr	(1,654,217)	(1,631,118)	(1,686,789)	(1,610,104)	(23,099)	1.4%
Tony Rose Memorial SC	(940,834)	(880,055)	(859,466)	(871,033)	(60,779)	6.9%
Parks Operations	(65,500)	(65,500)	(67,647)	(63,538)	-	-
Total Revenues	(2,910,579)	(2,828,573)	(2,895,832)	(2,767,716)	(82,006)	2.9%
Net Tax Levy	\$ 3,243,799	\$ 3,105,422	\$ 2,568,111	\$ 2,578,886	\$ 138,378	4.5%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Recreation Administration						
Expenditures						
Salaries - FT	283,667	172,714	164,362	199,398	110,953	64.2%
Benefits - FT	83,766	50,794	44,875	58,742	32,971	64.9%
Liability Insurance	10,000	12,000	671	10,649	(2,000)	-16.7%
Office Supplies	1,400	1,400	95	712	-	-
Photocopies & Courier	700	700	-	331	-	-
Advertising	1,500	-	677	-	1,500	-
Public Relations/Promotions	1,500	3,000	2,806	1,833	(1,500)	-50.0%
Meeting Expenses	2,000	2,000	1,016	716	-	-
Professional Assoc. Fees	1,600	1,600	1,831	1,567	-	-
Workshops/Training Courses	2,000	2,000	1,751	926	-	-
Conferences	2,000	2,000	1,512	1,268	-	-
Mileage	1,200	1,200	988	1,603	-	-
Cell Phones	1,200	1,200	712	775	-	-
Software Support	6,000	6,000	3,333	13,082	-	-
Software Purchase	3,500	3,500	-	540	-	-
Special Projects	8,000	13,000	2,923	2,762	(5,000)	-38.5%
Grant Expenditures	-	-	26,349	2,857	-	-
	410,033	273,108	253,901	297,761	136,924	50.1%
Revenues						
Federal Grants	-	-	(27,100)	-	-	-
Ontario Grants	-	-	-	(2,900)	-	-
Additional fees	-	(5,000)	(575)	-	5,000	-100.0%
	-	(5,000)	(27,675)	(2,900)	5,000	-100.0%
Sub-total Administration	410,033	268,108	226,226	294,861	141,924	52.9%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Diane Drive Site						
Expenditures						
Hydro	12,000	9,000	14,049	7,854	3,000	33.3%
Cleaning Supplies	500	500	-	984	-	-
Maintenance and Repairs	3,000	3,000	2,760	361	-	-
Security	1,500	1,500	1,225	443	-	-
Life Safety Services	1,000	1,500	361	-	(500)	-33.3%
Consultation	500	1,500	-	4,123	(1,000)	-66.7%
Outside Services	2,500	-	626	-	2,500	-
Sub-total Diane Drive Site	21,000	17,000	19,021	13,765	4,000	23.5%

Recreation Children's Programming

Expenditures						
Salaries - FT	36,161	29,980	24,741	33,661	6,181	20.6%
Salaries - PT	63,632	63,702	30,921	32,846	(70)	-0.1%
Benefits - FT	23,178	10,049	5,945	10,335	13,129	130.7%
Benefits - PT	7,079	4,299	3,349	3,279	2,780	64.7%
Office Supplies	300	300	203	22	-	-
Printing / Photocopying	200	200	250	176	-	-
Advertising	3,000	3,000	1,822	3,709	-	-
Promotions	500	500	266	328	-	-
Professional Associations	1,100	1,100	1,232	365	-	-
Workshops Training Courses	1,000	1,000	1,112	1,620	-	-
Conferences	1,200	1,200	450	-	-	-
Mileage	1,000	1,000	132	259	-	-

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Uniforms	625	625	128	402	-	-
Cell Phones	480	480	30	28	-	-
Materials	3,000	3,000	9,300	485	-	-
Supplies	3,000	3,000	1,523	2,266	-	-
Partner Services	52,000	22,000	62,918	36,990	30,000	136.4%
Special Events and Facility Rentals	5,000	5,000	2,491	1,209	-	-
Transportation	550	550	-	-	-	-
	203,005	150,985	146,813	127,979	52,020	34.5%
Revenues						
Program Registration	(70,500)	(64,400)	(82,686)	(56,298)	(6,100)	9.5%
Rental Party Packages	-	(10,000)	-	-	10,000	-100.0%
	(70,500)	(74,400)	(82,686)	(56,298)	3,900	-5.2%
Sub-total Children's Prog.	132,505	76,585	64,127	71,681	55,920	73.0%
Summer Camps						
Expenditures						
Salaries - FT	30,659	29,980	24,170	25,987	679	2.3%
Salaries - PT	127,741	120,196	97,936	90,282	7,545	6.3%
Benefits - FT	10,532	10,049	8,139	8,601	483	4.8%
Benefits - PT	15,038	14,149	10,243	9,361	888	6.3%
Office Supplies	200	200	73	537	-	-
Advertising	3,300	3,300	3,322	2,887	-	-
Workshops/Training Courses	2,000	1,800	1,280	2,109	200	11.1%
Mileage	1,000	700	770	349	300	42.9%
Uniforms	1,100	1,100	1,687	1,057	-	-
Cell Phones	1,000	900	946	1,186	100	11.1%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Materials	2,500	2,000	1,019	2,851	500	25.0%
Supplies	4,500	4,050	5,043	4,452	450	11.1%
Camp T-Shirts	5,000	5,000	3,287	5,435	-	-
Partner Services	3,500	3,000	7,502	7,786	500	16.7%
Special Guests (Field Trips)	3,500	3,000	2,547	3,451	500	16.7%
Facility Rentals	7,700	7,700	6,261	6,798	-	-
Transportation	1,500	1,400	236	1,926	100	7.1%
Program Refunds	-	3,000	-	778	(3,000)	-100.0%
	220,770	211,524	174,461	175,834	9,245	4.4%
Revenue						
Federal Grants	-	-	(2,955)	(2,873)	-	-
Provincial Grants	(2,500)	(2,500)	(1,080)	(1,890)	-	-
Program Registration	(171,528)	(168,000)	(157,260)	(156,695)	(3,528)	2.1%
Extra Fees	(500)	(1,000)	(30)	(330)	500	-50.0%
Product Sales	(5,000)	(1,000)	(10,244)	(2,056)	(4,000)	400.0%
	(179,528)	(172,500)	(171,569)	(163,844)	(7,028)	4.1%
Sub-total Summer Camps	41,242	39,024	2,892	11,990	2,217	5.7%
Alder Street Recreation Centre						
General Facility						
Expenditures						
Salaries - FT	164,972	187,058	280,344	133,533	(22,086)	-11.8%
Salaries - FT OT	2,754	-	-	310,087	2,754	-
Salaries - FT Other	4,380	-	-	14,400	4,380	-
Salaries - PT	130,787	35,112	133,380	56,802	95,675	272.5%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Salaries - PT OT	600	-	3,052	-	600	-
Benefits - FT	57,110	59,800	84,784	112,969	(2,690)	-4.5%
Benefits - PT	19,489	5,366	17,137	2,918	14,123	263.2%
Liability Insurance	32,000	28,189	28,805	29,102	3,811	13.5%
Office Supplies	4,000	4,000	3,076	5,970	-	-
Photocopies	4,000	4,500	3,624	2,328	(500)	-11.1%
Office Equipment Lease	4,300	3,150	3,323	3,061	1,150	36.5%
Office Equipment Repair	300	300	70	-	-	-
Office Furniture & Equipment	1,200	1,800	326	6,477	(600)	-33.3%
Courier	200	200	29	273	-	-
Advertising	1,000	1,000	176	303	-	-
Meeting Expenses	600	750	50	205	(150)	-20.0%
Professional Assoc Fees	400	400	301	25	-	-
Subscriptions/Publications	500	500	-	-	-	-
Training Materials	1,000	1,000	173	-	-	-
Workshops/Training Courses	4,500	5,000	1,056	4,978	(500)	-10.0%
Conferences	2,000	2,000	-	-	-	-
Mileage	2,000	2,000	1,946	1,899	-	-
Uniforms	7,000	7,000	4,874	3,393	-	-
Telephone	6,000	6,000	3,941	4,321	-	-
Cell Phones and Pagers	3,600	3,600	1,866	1,596	-	-
Two-way Radios	1,000	1,000	-	566	-	-
SOCAN Licensing	800	800	197	-	-	-
Internet	900	900	641	675	-	-
Hardware Maintenance	500	500	-	-	-	-
Hardware Purchases	6,000	12,000	5,894	12,268	(6,000)	-50.0%
Software Support	4,350	4,350	3,752	4,342	-	-

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
I.T. Supplies	500	500	-	667	-	-
Gas	169,450	164,515	107,979	85,368	4,935	3.0%
Hydro	229,039	222,368	338,414	299,777	6,671	3.0%
Property Tax - Comm. Space	47,250	45,000	51,965	51,805	2,250	5.0%
Property / Boiler Insurance	24,109	25,298	25,298	22,432	(1,189)	-4.7%
Plumbing	8,000	7,300	11,710	4,879	700	9.6%
Painting	3,500	4,000	2,543	10,963	(500)	-12.5%
Cleaning Supplies	21,500	24,215	17,631	19,839	(2,715)	-11.2%
Building Mtce Materials	8,600	12,000	6,790	4,932	(3,400)	-28.3%
Small Tools Purchase	1,500	1,500	1,218	352	-	-
Security	900	600	798	282	300	50.0%
Waste Disposal	5,400	6,400	4,255	5,480	(1,000)	-15.6%
Life Safety Services	8,500	10,500	7,086	5,363	(2,000)	-19.0%
Mat Service	4,150	4,150	5,205	4,272	-	-
Outside Services	73,800	77,800	54,690	31,467	(4,000)	-5.1%
Materials and Supplies	1,500	-	-	-	1,500	-
Equipment Repair Supplies	1,500	1,500	3,113	750	-	-
Equipment Rental	500	500	62	-	-	-
Equipment Purchases	5,000	10,500	491	8,645	(5,500)	-52.4%
HVAC Supplies	2,150	2,650	85	201	(500)	-18.9%
HVAC Service Contracts	26,500	25,000	21,882	23,616	1,500	6.0%
Equipment Service Contracts	6,500	6,500	4,879	5,066	-	-
Elevator Service Contract	5,500	5,500	3,613	3,520	-	-
Grounds Maintenance	6,200	6,200	1,297	13,466	-	-
Parking Lot Maintenance	4,800	7,300	3,164	8,159	(2,500)	-34.2%
Snow Clearing Contract	18,000	18,000	10,863	10,747	-	-
Snow Clearing Materials	4,225	4,225	2,485	1,770	-	-

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Transfer to Reserve	60,000	60,000	60,000	60,000	-	-
	1,216,816	1,132,296	1,330,332	1,458,082	84,520	7.5%
Revenue						
Community Room Rentals	(27,000)	(27,000)	(33,351)	(27,442)	-	-
Commercial Lease Revenue	(145,500)	(150,000)	(151,226)	(133,979)	4,500	-3.0%
Comm Lease - Operating Cost Recover	(25,000)	(35,000)	(34,363)	(29,440)	10,000	-28.6%
Rental Agreement Revenue	(3,626)	(3,520)	(4,038)	(3,074)	(106)	3.0%
Service Agreement Revenue	(1,500)	(2,000)	(2,269)	(1,644)	500	-25.0%
Program Revenue (Party Packages)	-	(1,000)	(216)	(898)	1,000	-100.0%
Advertising Revenue	(34,800)	(10,000)	(20,420)	(12,000)	(24,800)	248.0%
Facilities Costs Recovered	(8,700)	-	(17,274)	(8,800)	(8,700)	-
	(246,126)	(228,520)	(263,158)	(217,277)	(17,606)	7.7%
Sub-total Alder Gen. Facility	970,690	903,776	1,067,174	1,240,805	66,914	7.4%
Ice Operations						
Expenditures						
Salaries - FT	223,667	237,600	228,907	72,351	(13,933)	-5.9%
Salaries - FT OT	5,508	-	242	20,318	5,508	-
Wages - PT	38,269	55,778	23,543	65,603	(17,508)	-31.4%
Wages - PT OT	750	-	773	-	750	-
Benefits - FT	77,687	77,921	61,230	30,281	(234)	-0.3%
Benefits - PT	5,843	8,566	2,152	857	(2,723)	-31.8%
Advertising	500	500	-	-	-	-
Professional Assoc Fees	500	500	280	-	-	-
Training Materials	250	500	-	-	(250)	-50.0%
Workshops/Training Courses	200	1,500	70	210	(1,300)	-86.7%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Plumbing	1,500	2,500	661	87	(1,000)	-40.0%
Building Maint. Supplies	9,200	6,200	1,787	2,490	3,000	48.4%
Outside Services	20,000	20,275	27,666	55,721	(275)	-1.4%
Equipment Supplies	9,025	10,725	3,071	4,743	(1,700)	-15.9%
Equipment Rental	1,500	1,500	740	1,017	-	-
Equipment Purchases	2,050	2,050	607	2,834	-	-
Equipment Service Contracts	36,500	37,500	33,505	23,295	(1,000)	-2.7%
Materials	2,370	720	83	1,297	1,650	229.2%
Supplies	4,075	3,125	3,961	2,136	950	30.4%
	439,394	467,460	389,278	283,239	(28,065)	-6.0%
Revenues						
Hourly Rentals	(620,000)	(615,000)	(611,212)	(619,645)	(5,000)	0.8%
Public Skating	(15,000)	(15,000)	(14,052)	(15,075)	-	-
Shinny	(20,000)	(21,000)	(20,381)	(19,910)	1,000	-4.8%
Ticket Ice	(600)	(300)	(651)	(412)	(300)	100.0%
Other Program Registration	(5,000)	(6,500)	(4,893)	(6,620)	1,500	-23.1%
	(660,600)	(657,800)	(651,190)	(661,662)	(2,800)	0.4%
Sub-total Alder Ice Oper.	(221,206)	(190,340)	(261,912)	(378,423)	(30,865)	16.2%
Floor Operations						
Expenditures						
Salaries - FT	31,750	33,716	33,057	9,330	(1,966)	-5.8%
Salaries - FT OT	612	-	425	-	612	-
Wages - PT	15,308	28,143	4,442	45	(12,835)	-45.6%
Wages - PT OT	150	-	-	-	150	-
Benefits - FT	11,182	11,248	9,871	2,607	(66)	-0.6%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Benefits - PT	2,337	4,331	301	6	(1,993)	-46.0%
Building Maintenance Materials	1,100	1,100	434	277	-	-
Outside Services	1,000	1,000	509	1,548	-	-
Supplies	1,000	350	-	104	650	185.7%
	64,439	79,887	49,038	13,917	(15,449)	-19.3%
Revenues						
Hourly Rentals	-	(15,000)	(11,724)	(16,445)	15,000	-100.0%
Sub-total Alder Floor Oper.	64,439	64,887	37,314	(2,528)	(449)	-0.7%
Pool Operations						
Expenditures						
Salaries - FT	183,168	187,848	182,319	147,481	(4,680)	-2.5%
Salaries - FT OT	1,530	-	4,393		1,530	-
Wages - PT	364,814	371,610	328,966	322,579	(6,796)	-1.8%
Benefits - FT	63,648	62,744	59,195	46,181	904	1.4%
Benefits - PT	47,364	48,246	36,119	33,521	(882)	-1.8%
Alder Pool Office Supplies	950	950	668	983	-	-
Courier	300	300	216	345	-	-
Advertising	500	500	89	315	-	-
Professional Assoc. Fees	600	600	55	-	-	-
Training Materials	1,500	2,500	193	365	(1,000)	-40.0%
Workshops/Training Courses	1,700	1,700	440	1,654	-	-
Conferences	1,400	1,400	654	-	-	-
Mileage	300	300	454	546	-	-
Annual Uniform Allowance	1,000	1,000	1,032	1,381	-	-
Plumbing Costs	2,500	2,500	1,215	2,226	-	-
Painting	1,300	2,000	1,630	208	(700)	-35.0%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Cleaning Supplies	3,895	3,865	4,547	2,924	30	0.8%
Chemicals	15,200	14,100	16,230	15,665	1,100	7.8%
Building Mtce Materials	4,950	6,250	541	817	(1,300)	-20.8%
Mat Service	850	850	-	205	-	-
Outside Services	11,300	22,000	20,550	19,663	(10,700)	-48.6%
Equipment Supplies	3,900	6,800	3,698	2,951	(2,900)	-42.6%
Equipment Rentals	800	1,300	-	768	(500)	-38.5%
Equipment Purchases	2,000	2,000	534	234	-	-
Safety Equipment	1,500	1,500	2,387	345	-	-
HVAC	7,000	8,000	6,545	4,208	(1,000)	-12.5%
Materials	3,400	3,400	2,475	1,417	-	-
Course Materials	10,000	10,000	8,194	11,195	-	-
Lesson Materials	1,600	1,600	9,353	4,666	-	-
Course Supplies	2,500	2,500	59	2,066	-	-
Lesson Supplies	1,800	1,800	297	1,073	-	-
Other Program Expense	3,500	3,500	2,759	4,654	-	-
	746,770	773,663	695,805	630,634	(26,893)	-3.5%
Revenues						
Federal Grants	(1,500)	(1,500)	(932)	(1,386)	-	-
Provincial Grants	(500)	(500)	(1,008)	(560)	-	-
Other Grants	(1,433)	(2,098)	(845)	(1,892)	665	-31.7%
Hourly rentals	(54,000)	(27,000)	(55,489)	(40,493)	(27,000)	100.0%
School Rentals	-	(6,000)	-	(3,494)	6,000	-100.0%
Full Season Rentals	-	(42,000)	-	(23,936)	42,000	-100.0%
Public Swimming	(66,903)	(43,000)	(65,968)	(63,762)	(23,903)	55.6%
Drop-In Programs	(5,655)	(7,200)	(5,152)	(4,435)	1,545	-21.5%
Passes	(20,000)	(48,000)	(24,112)	(31,896)	28,000	-58.3%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Lesson Registration	(330,000)	(270,000)	(340,370)	(281,885)	(60,000)	22.2%
Life Saving Courses Registration	(40,000)	(45,000)	(44,875)	(44,544)	5,000	-11.1%
Fitness Classes	-	(15,000)	(151)	-	15,000	-100.0%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Operation Course Material	(8,000)	(5,000)	(8,720)	(9,258)	(3,000)	60.0%
Product Sales	(4,500)	(2,500)	(5,555)	(4,650)	(2,000)	80.0%
	(532,491)	(514,798)	(553,179)	(512,191)	(17,693)	3.4%
Sub-total Alder Pool Oper.	214,279	258,865	142,626	118,444	(44,586)	-17.2%
Concessions & Vending Expenditures						
Salaries - FT	4,289	6,250	7,031	5,480	(1,961)	-31.4%
Wages - PT	69,247	59,703	59,943	49,032	9,544	16.0%
Benefits FT	1,321	1,844	1,979	1,348	(523)	-28.4%
Benefits PT	8,152	7,381	5,533	4,704	770	10.4%
Maintenance & Repair	1,000	1,000	192	527	-	-
Outside Services	1,000	1,000	986	811	-	-
Equipment Supplies	500	500	247	135	-	-
Equipment Purchases	1,000	1,000	80	2,000	-	-
Transfer to Reserve	6,491	14,321	20,755	18,364	(7,830)	-54.7%
Concession Supplies	90,000	90,000	77,604	87,379	-	-
Vending Supplies	32,000	32,000	33,188	32,749	-	-
	215,000	215,000	207,538	202,529	0	0.0%
Revenues						
Concession Sales	(155,000)	(150,000)	(154,755)	(145,076)	(5,000)	3.3%
Vending Revenue	(60,000)	(65,000)	(52,783)	(57,453)	5,000	-7.7%
	(215,000)	(215,000)	(207,538)	(202,529)	-	-
Sub-total Alder Concessions	-	-	-	-	-	-
Alder Street Recreation Centre	1,028,202	1,037,188	985,203	978,299	(8,986)	-0.9%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Tony Rose Memorial Sports Centre						
General Facility Operations						
Expenditures						
Salaries - FT	129,723	148,260	145,685	242,020	(18,537)	-12.5%
Salaries - FT OT	4,590	-	-	-	4,590	-
Salaries - FT Other	4,380	-	114	-	4,380	-
Wages - PT	85,238	35,112	90,163	40,426	50,126	142.8%
Wages - PT OT	1,600	-	52	-	1,600	-
Benefits - FT	45,969	47,421	41,103	65,060	(1,453)	-3.1%
Benefits - PT	12,673	5,366	10,803	3,720	7,308	136.2%
Liability Insurance	17,363	11,228	11,702	30,369	6,134	54.6%
Office Supplies	1,300	1,300	1,637	1,944	-	-
Photocopies	800	800	1,372	1,052	-	-
Office Equipment Lease	2,600	2,600	2,751	2,091	-	-
Office Equipment Repair	200	200	-	-	-	-
Office Furniture & Equipment	1,000	2,500	2,262	145	(1,500)	-60.0%
Courier	100	100	7	35	-	-
Advertising	1,200	1,200	615	697	-	-
Public Relations / Promotions	300	300	-	-	-	-
Meeting Expense	500	500	76	79	-	-
Professional Association Fees	500	400	301	-	100	25.0%
Subscriptions / Publications	100	100	-	-	-	-
Training Materials	500	500	98	-	-	-
Workshops / Training Courses	6,800	5,600	2,028	2,884	1,200	21.4%
Mileage	2,000	2,000	1,298	1,561	-	-
Uniforms	5,700	5,700	4,398	3,299	-	-
Telephone	2,500	2,500	2,765	2,686	-	-

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Cell Phones	1,600	1,600	1,478	1,215	-	-
Two-way Radios	1,000	1,000	-	566	-	-
SOCAN Licensing	500	500	228	452	-	-
Internet	600	550	323	-	50	9.1%
Hardware Purchases	3,200	3,200	560	4,006	-	-
Software Support	4,750	4,750	3,752	4,863	-	-
I.T. Supplies	500	500	-	-	-	-
Gas	67,075	62,015	48,994	53,092	5,060	8.2%
Hydro	124,407	117,655	136,704	119,170	6,752	5.7%
Property / Boiler Insurance	10,340	10,842	10,842	7,175	(502)	-4.6%
Plumbing	4,100	4,100	5,759	8,603	-	-
Painting	3,000	3,000	2,331	3,217	-	-
Cleaning Supplies	16,150	15,411	10,133	10,950	739	4.8%
Building Mtce Materials	7,600	7,600	10,950	7,810	-	-
Small Tools Purchase	1,500	1,500	616	1,097	-	-
Security	500	500	663	343	-	-
Waste Disposal	5,200	6,200	4,671	4,828	(1,000)	-16.1%
Life Safety Services	9,250	10,000	7,390	6,641	(750)	-7.5%
Mat Service	1,500	2,500	1,283	1,122	(1,000)	-40.0%
Outside Services	39,700	30,000	30,113	38,252	9,700	32.3%
Materials and Supplies	1,500	-	-	-	1,500	-
Equipment Repair Supplies	2,000	2,000	2,802	524	-	-
Equipment Rental	1,500	3,200	576	525	(1,700)	-53.1%
Equipment Purchases	5,168	6,000	4,868	6,500	(832)	-13.9%
HVAC Supplies	4,000	4,000	778	1,329	-	-
HVAC Service Contracts	10,000	10,000	8,536	7,882	-	-
Equipment Service Contracts	1,100	1,100	315	306	-	-

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Elevator Service Contract	4,725	4,500	3,751	4,253	225	5.0%
Grounds Maintenance	3,100	4,100	754	477	(1,000)	-24.4%
Parking Lot Maintenance	4,300	5,200	1,356	6,118	(900)	-17.3%
Snow Clearing Contract	14,500	16,500	10,160	10,044	(2,000)	-12.1%
Snow Clearing Materials	2,700	5,700	4,071	1,067	(3,000)	-52.6%
Transfer to Reserve	10,000	10,000	10,000	10,000	-	-
	694,701	629,411	643,987	720,493	65,291	10.4%
Revenues						
Community Room Rentals	(34,000)	(25,000)	(19,677)	(28,341)	(9,000)	36.0%
Service Agreement Revenue	(1,000)	(1,800)	(1,328)	(1,766)	800	-44.4%
Advertising Revenue	(23,000)	(5,000)	(12,195)	-	(18,000)	360.0%
	(58,000)	(31,800)	(33,200)	(35,829)	(26,200)	82.4%
Sub-total TR General Facility	636,701	597,611	610,787	684,664	39,091	6.5%
Ice Operations						
Expenditures						
Salaries - FT	174,271	183,630	109,868	68,873	(9,359)	-5.1%
Salaries - FT OT	6,120	-	-	-	6,120	-
Wages - PT	34,769	55,028	21,546	38,987	(20,258)	-36.8%
Wages - PT OT	750	-	92	-	750	-
Benefits - FT	61,055	61,422	31,074	18,431	(367)	-0.6%
Benefits - PT	5,143	8,566	2,009	665	(3,423)	-40.0%
Plumbing	1,000	1,000	-	1,208	-	-
Building Maint. Materials	4,300	4,800	2,418	3,521	(500)	-10.4%
Outside Services	13,665	14,625	10,403	16,443	(960)	-6.6%
Equipment Supplies	9,625	9,625	3,193	8,925	-	-

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Equipment Rental	900	900	301	-	-	-
Equipment Purchases	2,800	3,150	1,041	2,925	(350)	-11.1%
Equipment Service Contracts	32,000	31,000	31,427	26,275	1,000	3.2%
Materials	1,600	600	197	221	1,000	166.7%
Supplies	4,125	4,125	3,879	2,695	-	-
	352,124	378,471	217,448	189,170	(26,347)	-7.0%
Revenues						
Hourly Rentals	(495,000)	(490,000)	(469,176)	(483,989)	(5,000)	1.0%
Public Skating	(6,000)	(6,000)	(8,738)	(7,821)	-	-
Shinny	(1,000)	(2,000)	(554)	(1,659)	1,000	-50.0%
Ticket Ice	(750)	(750)	(749)	(918)	-	-
Passes	(150)	(100)	(315)	(137)	(50)	50.0%
	(502,900)	(498,850)	(479,532)	(494,524)	(4,050)	0.8%
Sub-total TR Ice Operations	(150,776)	(120,379)	(262,084)	(305,354)	(30,397)	25.3%
Floor Operations						
Expenditures						
Salaries - FT	86,646	95,866	62,481	21,088	(9,220)	-9.6%
Salaries - FT OT	3,060	-	323	-	3,060	-
Wages - PT	12,458	28,143	3,495	67	(15,685)	-55.7%
Benefits - FT	30,444	31,090	18,242	5,742	(646)	-2.1%
Benefits - PT	1,737	4,331	257	7	(2,593)	-59.9%
Plumbing	500	500	-	247	-	-
Painting	500	500	-	-	-	-
Building Maint. Materials	1,400	1,400	1,374	1,617	-	-
Outside Services	1,500	2,500	1,781	1,195	(1,000)	-40.0%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Materials	500	200	-	755	300	150.0%
Supplies	400	400	-	267	-	-
	139,145	164,929	87,953	30,985	(25,784)	-15.6%
Revenues						
Hourly Rentals	(48,000)	(38,000)	(47,407)	(39,607)	(10,000)	26.3%
Sub-total TR Floor Operations	91,145	126,929	40,546	(8,622)	(35,784)	-28.2%
Pool Operations						
Expenditures						
Salaries - FT	116,618	121,686	112,939	68,723	(5,068)	-4.2%
Salaries - FT OT	1,530	-	2,631		1,530	-
Wages - PT	128,613	138,824	101,606	102,567	(10,210)	-7.4%
Benefits - FT	40,435	40,042	35,266	22,266	393	1.0%
Benefits - PT	16,308	18,342	11,096	10,807	(2,034)	-11.1%
Office Supplies	500	500	349	606	-	-
Courier	200	200	344	567	-	-
Advertising	200	200	83	237	-	-
Professional Assoc. Fees	500	500	282	151	-	-
Training Materials	500	500	55	484	-	-
Workshops/Training Courses	1,000	1,000	195	1,045	-	-
Conferences	1,400	1,400	800	-	-	-
Mileage	500	500	687	345	-	-
Annual Uniform Allowance	500	500	490	915	-	-
Plumbing	1,000	2,200	3,063	4,157	(1,200)	-54.5%
Painting	1,200	7,200	4,427	113	(6,000)	-83.3%
Cleaning Supplies	4,500	3,750	2,431	1,666	750	20.0%
Chemicals	5,009	5,000	3,145	6,439	9	0.2%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Building Mtce Supplies	2,800	2,800	1,315	815	-	-
Mat Service	2,850	600	2,179	1,878	2,250	375.0%
Outside Services	12,650	9,415	14,852	10,718	3,235	34.4%
Equipment Supplies	4,100	2,800	1,782	935	1,300	46.4%
Equipment Rentals	500	500	986	-	-	-
Equipment Purchases	1,000	4,000	594	5,208	(3,000)	-75.0%
Safety Equipment	900	1,500	229	63	(600)	-40.0%
HVAC	1,500	-	1,266		1,500	-
Materials	3,400	3,400	1,116	1,299	-	-
Course Materials	9,000	9,000	7,380	10,352	-	-
Course Supplies	1,900	1,900	5,115	1,039	-	-
Lesson Supplies	600	600	1,239	225	-	-
Other Program Expense	500	500	131	(4,178)	-	-
	362,213	379,359	318,073	252,973	(17,145)	-4.5%
Revenues						
Federal Grants	(1,386)	(1,386)	-	(1,386)	-	-
Other Grants	(12,281)	(12,281)	(1,284)	(4,607)	-	-
Hourly rentals	(33,000)	(25,217)	(34,913)	(32,457)	(7,783)	30.9%
Public Swimming	(11,876)	(8,500)	(10,397)	(9,431)	(3,376)	39.7%
Drop-In Programs	(2,000)	(2,000)	(1,585)	(2,392)	-	-
Passes	(19,391)	(27,500)	(18,055)	(18,802)	8,109	-29.5%
Lesson Registration	(48,500)	(48,500)	(40,280)	(45,830)	-	-
Life Saving Courses Reg.	(42,000)	(27,521)	(43,549)	(31,304)	(14,479)	52.6%
Course Material Revenue	(12,000)	(9,000)	(11,716)	(9,993)	(3,000)	33.3%
Product Sales	(500)	(500)	(337)	(329)	-	-
	(182,934)	(162,405)	(162,116)	(156,531)	(20,529)	12.6%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Sub-total TR Pool Operations	179,279	216,954	155,957	96,442	(37,674)	-17.6%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Concessions & Vending Expenditures						
Salaries - FT	4,290	6,250	6,790	4,847	(1,960)	-31.4%
Wages - PT	46,165	39,802	36,369	37,884	6,363	16.0%
Benefits - FT	1,321	1,844	1,723	1,238	(523)	-28.4%
Benefits - PT	5,435	4,921	3,415	4,010	514	10.4%
Telephone	100	-	139		100	-
Maintenance & Repair	1,000	1,000	362	171	-	-
Outside Services	1,000	1,000	2,497	1,124	-	-
Equipment Supplies	500	500	947	374	-	-
Equipment Purchases	1,000	1,000	-	902	-	-
Transfer to Reserve	11,190	15,683	13,948	16,708	(4,493)	-28.6%
Concession Supplies	50,000	50,000	42,791	49,086	-	-
Vending Supplies	27,000	27,000	28,230	28,198	-	-
	149,000	149,000	137,211	144,542	-	-
Revenues						
Concession Sales	(72,000)	(74,000)	(66,765)	(72,335)	2,000	-2.7%
Vending Revenue	(77,000)	(75,000)	(70,446)	(72,207)	(2,000)	2.7%
	(149,000)	(149,000)	(137,211)	(144,542)	-	-
Sub-total TR Concessions	-	-	-	-	-	-
Tony Rose Memorial Centre	756,349	821,114	545,205	467,129	(64,765)	-7.9%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Parks Operations						
Expenditures						
Salaries - FT	244,383	269,573	284,029	279,250	(25,190)	-9.3%
Salaries - FT OT	4,896	-	10,473		4,896	-
Salaries - PT	192,063	163,386	153,290	156,919	28,677	17.6%
Salaries - PT OT	5,000	-	5,119		5,000	-
Benefits - FT	81,934	85,515	85,431	84,168	(3,580)	-4.2%
Benefits - PT	20,989	17,155	19,049	17,323	3,834	22.4%
Office Supplies / Materials	800	2,900	549	1,103	(2,100)	-72.4%
Telephone/Communications	4,500	4,500	2,904	4,815	-	-
Insurance	16,699	5,606	5,606	10,913	11,093	197.9%
Software Support & Licenses	3,000	2,000	1,747	2,053	1,000	50.0%
Memberships-Parks	1,500	1,500	1,226	1,241	-	-
Workshop / Staff Training	4,600	5,170	1,562	4,043	(570)	-11.0%
Uniforms	5,800	5,800	5,059	5,673	-	-
Gas - Rotary Park	4,120	4,120	3,360	1,811	-	-
Park Maint. & Supplies	41,000	43,000	33,391	46,539	(2,000)	-4.7%
Sport Field Maintenance	27,400	27,400	18,895	21,636	-	-
Park Lighting Maintenance	2,500	2,500	-	1,698	-	-
Ball Diamond Lighting Maintenance	5,000	5,000	-	5,000	-	-
Equipment Mtce & Supplies	5,000	5,000	5,523	4,818	-	-
Playground Equip. & Repairs	17,000	15,500	3,778	13,661	1,500	9.7%
Skateboard Park	3,500	3,500	687	1,310	-	-
East Entrance Maintenance	4,000	4,000	2,813	10,252	-	-
Trailway Maintenance	10,000	10,000	7,969	12,733	-	-
Utilities - Ball Diamond	8,200	8,200	9,165	8,065	-	-
Utilities - Soccer Field	3,200	3,000	3,386	2,886	200	6.7%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Utilities - Field House	3,400	3,200	3,973	3,812	200	6.3%
Utilities - Park	7,100	7,100	8,609	9,402	-	-
Portable Washrooms	6,500	3,000	4,427	2,035	3,500	116.7%
Machinery Rentals	5,000	5,000	5,574	4,267	-	-
Outside Services	66,700	66,500	23,472	4,443	200	0.3%
Turf Maintenance/Fertilizer	6,000	11,000	883	4,511	(5,000)	-45.5%
Tree Removal/Replacement	9,500	9,500	5,956	4,832	-	-
Park Improvements	15,000	15,000	10,616	6,259	-	-
Other Program Expense	-	15,000	-	-	(15,000)	-100.0%
Condensed Fleet Expenditures	83,687	82,280	64,562	67,227	1,407	1.7%
Toro 5910					-	
<i>Fuel</i>	3,500	3,500	7,083	6,235	-	-
<i>Maintenance/Parts</i>	4,000	3,000	7,053	5,687	1,000	33.3%
<i>Insurance</i>	-	1,812	1,751	121	(1,812)	-100.0%
New Holland Tractor 2310					-	
<i>Fuel</i>	1,600	1,400	2,240	1,317	200	14.3%
<i>Maintenance Costs/Parts</i>	5,000	2,000	1,878	463	3,000	150.0%
<i>Insurance</i>	-	-	1,751	121	-	
2003 Chev Pick Up (Gas)					-	
<i>Fuel</i>	-	2,200	962	2,392	(2,200)	-100.0%
<i>Maintenance Costs/Parts</i>	-	7,000	830	1,986	(7,000)	-100.0%
<i>Insurance</i>	-	1,812	1,751	485	(1,812)	-100.0%
<i>License</i>	-	82	82	74	(82)	-100.0%
Leased Vehicles					-	
<i>Fuel</i>	3,200	3,200	118	2,478	-	-
<i>Insurance</i>	2,364	1,812	1,751	363	552	30.5%
<i>Lease</i>	6,000	15,000	-	9,168	(9,000)	-60.0%

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
2002 Dodge Ram (Gas)					-	
<i>Fuel</i>	-		-	2,236	-	
<i>Maintenance Costs/parts</i>	-		-	732	-	
<i>Insurance</i>	-	-	1,751	485	-	
<i>License</i>	-			74	-	
2006 Ford 550 (Diesel)					-	
<i>Fuel</i>	2,500	2,500	2,120	2,339	-	-
<i>Maintenance Costs/Parts</i>	3,000	3,000	2,992	4,418	-	-
<i>Insurance</i>	2,364	1,812	1,751	1,697	552	30.4%
<i>License</i>	280	262	328	252	18	6.9%
John Deere Tractor 5220 (Diesel)					-	
<i>Fuel</i>	1,000	1,000	344	515	-	-
<i>Maintenance/Parts</i>	1,000	2,000	269	1,175	(1,000)	-50.0%
<i>Insurance</i>	-	-	-	121	-	
Small Equipment					-	
<i>Fuel (small equipment)</i>	400	400	253	431	-	-
<i>Maintenance Costs/Parts</i>	5,000	5,500	5,174	7,037	(500)	-9.1%
John Deere 1600 WAM					-	
<i>Fuel</i>	1,000	1,000	648	1,059	-	-
<i>Maintenance/Parts</i>	3,850	3,500	4,601	5,062	350	10.0%
<i>Insurance</i>	-	-	-	85	-	
Kubota 3060 FM					-	
<i>Fuel</i>	900	900	-	-	-	-
<i>Maintenance/Parts</i>	1,500	1,500	1,137	1,513	-	-
<i>Insurance</i>	-	-	-	59	-	

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
John Deere 1435 FM					-	
Fuel	800	800	-	-	-	-
Maintenance/Parts	2,750	2,500	1,182	785	250	10.0%
Insurance	-	-	-	59	-	
John Deere compact Track Loader					-	
Fuel	1,000	1,000	2,568	1,265	-	-
Maintenance/Parts	1,000	1,000	648	89	-	-
Insurance	-	-	-	-	-	
2012 GMC 1500					-	
Fuel	2,500	2,500	6,493	4,813	-	-
Maintenance/Parts	1,000	1,000	369	37	-	-
Insurance	2,364	1,812	1,751		552	30.5%
License	82	82	82		-	-
2012 GMC 2500					-	
Fuel	2,500	2,500	-	-	-	-
Maintenance/Parts	1,000	1,000	919	-	-	-
Insurance	2,364	1,812	1,751		552	30.5%
License	190	82	181		108	131.7%
2013 GMC 1500 PT-5					-	
Fuel	2,000	-	-	-	2,000	-
Maintenance/Parts	1,000	-	-	-	1,000	-
Insurance	2,364	-	-	-	2,364	-
License	118	-	-	-	118	-
2013 GMC 2500 PT-6					-	
Fuel	2,500	-	-	-	2,500	-
Maintenance/Parts	1,000	-	-	-	1,000	-
Insurance	2,364	-	-	-	2,364	-

Parks and Recreation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
<i>Licence</i>	235	-	-	-	235	-
2013 GMC 2500 PT-7					-	-
<i>Fuel</i>	2,500	-	-	-	2,500	-
<i>Maintenance/Parts</i>	1,000	-	-	-	1,000	-
<i>Insurance</i>	2,364	-	-	-	2,364	-
<i>Licence</i>	235	-	-	-	235	-
	919,970	911,904	793,083	804,699	8,066	0.9%
Revenues						
Ontario Specific Grants	(1,250)	(1,250)	(2,432)	(1,260)	-	-
Soccer Field Lighting	(2,500)	(2,500)	(2,395)	(2,205)	-	-
Ball Diamond Lighting	(12,000)	(12,000)	(12,957)	(12,090)	-	-
Ball Diamond Out of Town Surcharge	(150)	(150)	(212)	(124)	-	-
Sports Field Rentals	(33,000)	(33,000)	(34,084)	(31,564)	-	-
Park Amenities	(700)	(700)	(219)	(660)	-	-
Soccer Field Rentals	(15,000)	(15,000)	(14,262)	(13,785)	-	-
Skate Park Rentals	(400)	(400)	(553)	(402)	-	-
Sundry (picnic tables)	(500)	(500)	(533)	(770)	-	-
	(65,500)	(65,500)	(67,647)	(63,538)	-	-
Sub-total Parks Operations	854,470	846,404	725,436	741,161	8,066	1.0%
Net Tax Levy	\$ 3,243,799	\$ 3,105,422	\$ 2,568,111	\$ 2,578,886	\$ 138,378	4.5%

Fire

The Orangeville Fire Department is a composite department consisting of 32 volunteer firefighters and 10 full time firefighters covering the hours of 0600 to 1800 7 days a week. The Orangeville Fire Chief also holds the position of Dufferin County Fire Coordinator as well as the Community Emergency Management Coordinator for Orangeville with the Deputy Chief being the alternate in these positions.

The Orangeville Fire Department responds to emergency calls in Orangeville as well as the Town of Mono, East Garafraxa, and Amaranth Townships.

The firefighters respond to over 1400 calls annually consisting of:

Fire responses: structural, vehicle, agricultural;

Motor vehicle accident responses: extrication of victims, First Aid, stabilizing victims and removing them from the vehicles, assist police in protecting the scene and traffic control, clean-up of liquid spills such as gasoline, oil, etc.;

Medical responses: usually life threatening conditions which include trouble breathing, possible heart attack, seizures, industrial entrapment where hydraulic equipment is required etc.;

Other responses not included in the above: carbon monoxide activations, natural gas leaks, fire alarm activations, hazardous material spills, burning complaints, unknown odors, public assistance, as well as Mutual Aid if required by another fire department.

Response apparatus consists of: (1) 2008 Pierce Contender Pumper; (1) 2005 Pierce Enforcer Pumper/Rescue; (1) 2003 Ford XLT F550 Compressed Air Foam Mini Pumper; (1) 2002 Pierce Dash 105 foot Ladder Truck; (1) 1997 Freightliner 1800 Gallon Tanker and (1) 2012 Spartan MetroStar Rescue Truck.

Mission Statement

To provide a standard of excellence to the community of Orangeville and its surrounding area in fire suppression, preplanning, inspections, and public education.

Fire

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Expenditures						
Salaries - FT	\$ 1,526,099	\$ 1,523,482	\$ 1,513,614	\$ 1,532,491	\$ 2,617	0.2%
Salaries - FT OT	83,545	1,500	94,082	-	82,045	5469.7%
Salaries - FT Other	3,600	3,500	8,408	-	100	2.9%
Salaries - Volunteer Firefighters	316,200	316,975	305,147	303,214	(775)	-0.2%
Benefits - FT	459,904	434,128	433,077	407,672	25,776	5.9%
Benefits - Volunteers	245,045	183,867	163,310	171,597	61,179	33.3%
Office Supplies / Materials	3,100	3,100	3,038	1,903	-	-
Telephone / Communications	6,300	6,300	5,584	4,615	-	-
Insurance	23,003	16,972	16,611	9,021	6,031	35.5%
Printing / Photocopy Costs	400	400	-	29	-	-
Postage / Courier	700	700	571	772	-	-
Advertising	2,000	2,000	1,381	2,049	-	-
Service Agreement / Equipment Repair	700	700	257	590	-	-
Office Equipment - Lease	3,900	3,900	5,059	4,066	-	-
Office Equipment	1,200	1,200	660	1,313	-	-
Memberships / Subscriptions	2,250	2,250	2,637	2,483	-	-
Workshops / Training Courses	6,000	6,000	3,944	5,303	-	-
Mileage	2,300	2,300	-	-	-	-
Emergency Planning	2,500	2,500	1,645	3,912	-	-
Public Relations	2,500	2,500	2,940	846	-	-
Insurance - Volunteers	8,100	8,100	8,360	7,599	-	-
Training Personnel	73,500	73,500	52,546	27,378	-	-
Mileage / Meeting Expenses	600	600	248	529	-	-
Uniforms	23,500	22,000	18,213	13,920	1,500	6.8%
Safety Equipment / Protective Clothing	25,000	25,000	33,549	2,648	-	-
Bunker Gear	12,000	12,000	4,445	13,909	-	-
Radio / Licence / Ins / Alarm Sys / Alert	21,000	21,000	19,139	19,818	-	-

Fire

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Fire Prevention	11,000	11,000	9,343	9,175	-	-
Expendable Supplies & Equipment	45,000	45,000	37,451	31,833	-	-
Central Communications	124,125	117,000	120,510	117,000	7,125	6.1%
Insurance	1,267	1,766	1,717	1,334	(498)	-28.2%
Heat / Water	6,000	6,000	4,469	2,957	-	-
Hydro	8,200	8,200	11,890	10,519	-	-
Maintenance Supplies	3,500	4,500	3,135	3,598	(1,000)	-22.2%
Maintenance Repairs	23,000	23,000	26,158	24,397	-	-
Equipment & Repairs	4,000	4,000	2,796	4,440	-	-
Snow Removal / Lawn Maint.	4,500	4,500	7,556	4,372	-	-
Janitorial Services	2,300	2,300	4,364	2,918	-	-
Special Initiative - Fire Master Plan	25,000	-	-	-	25,000	-
Condensed Fleet Expenditures	108,732	99,124	111,145	93,658	9,608	9.7%
Transfer to Capital	-	-	8,955	-	-	-
Contribution to Fleet Replacement	18,000	17,000	17,000	12,000	1,000	5.9%
	3,239,571	3,019,863	3,064,953	2,858,563	219,707	7.3%
Revenues						
Burning Permits	(9,000)	(9,000)	(8,447)	(7,990)	-	-
M.T.O. Call - Outs	(12,000)	(12,000)	(15,170)	(23,780)	-	-
Municipal Agreements	(564,040)	(450,000)	(607,806)	(462,601)	(114,040)	25.3%
Fire Reports	(2,000)	(2,000)	(2,525)	(1,910)	-	-
Costs Recovered	(12,000)	(12,000)	(14,258)	(19,792)	-	-
Sundry	(4,000)	(4,000)	-	(2,284)	-	-
	(603,040)	(489,000)	(648,206)	(518,357)	(114,040)	23.3%
Net Tax Levy	\$ 2,636,531	\$ 2,530,863	\$ 2,416,747	\$ 2,340,206	\$ 105,667	4.2%

Building and By-Law Enforcement

Building and By-Law Enforcement provides internal support to Council and the Corporation as well as external services to the public through the following service areas: building permit issuance and inspection; by-law enforcement; taxi cab by-law administration, licensing, and inspection; sign permit issuance and inspection; crossing guard program; Town Hall administration, and facilities management including the Visitor Information Centre, Rail Yard building, Animal Shelter, maintenance projects at the Library building on Mill Street; parking agreements; and project management of construction or renovations to Town facilities.

2014 Direction and Priorities

Key initiatives for the coming year will include the following:

- Continued development of additional standards and policies related to the Ontarians with Disabilities Act and Regulation 429/07.
- Review and update the Sign Permit By-law number 42-2006.
- Work with stakeholders in adapting the 2013 Ontario Building Code.
- Staff to continue to update their skills through participation in Ministry approved training and educational courses.
- Review operating budgets to more accurately reflect the cost of providing administrative support for the Accessibility Committee.

Mission Statement

Our goal is to provide quality, efficient and effective levels of service to Orangeville Council, the residents, and external customers. We continually seek out new ways to improve the delivery of the services we provide while remaining accountable and cost effective.

Building & By-Law Enforcement

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Summary						
Expenditures						
Building	\$ 614,700	\$ 614,700	\$ 590,276	\$ 811,457	\$ -	-
Property Standards	216,797	223,500	207,717	219,405	(6,703)	-3.0%
Canine control	66,803	67,652	61,791	61,974	(849)	-1.3%
Parking	155,041	162,685	164,097	147,907	(7,645)	-4.7%
Crossing Guards	343,369	329,259	341,235	339,673	14,110	4.3%
Total Expenditures	1,396,709	1,397,797	1,365,115	1,580,416	(1,088)	-0.1%
Revenues						
Building	(614,700)	(614,700)	(590,276)	(811,456)	-	-
Property Standards	(67,000)	(67,000)	(85,100)	(124,517)	-	-
Canine control	(1,900)	(1,895)	(1,808)	(1,395)	(5)	0.3%
Parking	(87,071)	(100,000)	(91,924)	(96,514)	12,929	-12.9%
Crossing Guards	-	-	-	-	-	-
Total Revenues	(770,671)	(783,595)	(769,108)	(1,033,883)	12,924	-1.6%
Net Tax Levy	\$ 626,038	\$ 614,202	\$ 596,008	\$ 546,533	\$ 11,837	1.9%

Building & By-Law Enforcement

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Building						
Expenditures						
Salaries - FT	\$ 345,607	\$ 337,984	\$ 345,108	\$ 332,322	\$ 7,623	2.3%
Benefits - FT	105,262	100,698	100,099	90,527	4,564	4.5%
Office Supplies	2,500	2,500	1,749	2,815	-	-
Communications	2,625	2,625	2,688	1,486	-	-
Insurance	45,673	33,380	33,285	26,993	12,293	36.8%
Printing / Photocopy	1,000	700	561	743	300	42.9%
Postage / Courier / Fax	700	700	163	23	-	-
Advertising	300	300	-	-	-	-
Service Agrmnt / Repair	7,500	11,500	3,927	163	(4,000)	-34.8%
Computer Operations	700	700	-	116	-	-
Office Equip /Furniture	2,000	2,000	1,856	148	-	-
Professional Fees	-	-	509	18,181	-	-
Memberships	3,000	3,000	3,117	1,022	-	-
Workshops / Training	5,000	5,000	2,323	191	-	-
Conferences	1,500	1,500	1,367	1,617	-	-
Mileage	1,100	1,100	1,033	1,134	-	-
Lease Vehicle Expenses	28,059	25,537	16,741	21,052	2,522	9.9%
Public Relations	800	800	636	670	-	-
Safety Equipment / Clothing	1,700	1,700	392	1,247	-	-
Equipment	2,700	3,000	1,326	-	(300)	-10.0%
Overhead Allocation	55,000	55,000	55,000	55,000	-	-
Outside Services	2,000	2,000	-	-	-	-
Transfer to Reserve	(26)	22,976	18,396	256,006	(23,002)	-100.1%
	614,700	614,700	590,276	811,457	-	-

Building & By-Law Enforcement

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Revenue						
Transfer from Reserve	-	-	(48,280)	-	-	-
Building Permits	(605,000)	(605,000)	(538,969)	(808,920)	-	-
Demolition Permits	(500)	(500)	-	-	-	-
Pool Enclosure Permits	(4,000)	(4,000)	(578)	(392)	-	-
Building Information	(4,000)	(4,000)	(2,298)	(2,045)	-	-
Sundry	(1,200)	(1,200)	(150)	(100)	-	-
	(614,700)	(614,700)	(590,276)	(811,456)	-	-
Sub-total Building Costs:	-	-	-	-	-	-

Property Standards Enforcement

Expenditures

Salaries - FT	122,334	121,585	119,732	128,360	749	0.6%
Benefits - FT	40,615	38,794	38,343	38,272	1,821	4.7%
Office Supplies	1,620	1,620	2,054	1,544	-	-
Telephone	1,600	1,600	798	708	-	-
Insurance	10,908	19,363	19,123	20,101	(8,455)	-43.7%
Advertising	500	1,000	-	-	(500)	-50.0%
Service Agreement / Repair	10,250	8,200	11,400	8,132	2,050	25.0%
Professional Fees	4,000	6,550	2,317	4,025	(2,550)	-38.9%
Memberships	810	810	330	180	-	-
Workshops / Courses	2,800	2,800	318	1,110	-	-
Lease Vehicle Expenses	16,759	15,078	12,574	16,159	1,681	11.2%
Uniforms	-	1,100	-	404	(1,100)	-100.0%
Taxi Licences Administration	600	1,000	-	-	(400)	-40.0%

Building & By-Law Enforcement

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Materials & Supplies	1,000	1,000	728	181	-	-
Outside Services	3,000	3,000	-	229	-	-
	216,797	223,500	207,717	219,405	(6,703)	-3.0%
Revenue						
By-Law Fines Recovered	(6,791)	(6,791)	(20,839)	(43,186)	-	-
Taxi Licences	(24,000)	(24,000)	(23,964)	(24,423)	-	-
Sign Permits	(30,500)	(30,500)	(40,297)	(51,231)	-	-
By-Law Costs Recovered	(4,709)	(4,709)	-	(5,678)	-	-
Sundry	(1,000)	(1,000)	-	-	-	-
	(67,000)	(67,000)	(85,100)	(124,517)	-	-
Sub-total Property Std:	149,797	156,500	122,617	94,888	(6,703)	-4.3%
Canine Control Expenditures						
Professional Fees	500	500	-	-	-	-
Heat	4,495	4,437	2,845	3,320	58	1.3%
Hydro	5,539	5,468	4,449	8,295	71	1.3%
Repairs & Maintenance	3,000	3,000	1,495	2,702	-	-
Purchased Services	49,247	50,247	52,760	46,494	(1,000)	-2.0%
Pound Expenses	4,022	4,000	243	1,163	22	0.6%
	66,803	67,652	61,791	61,974	(849)	-1.3%
Revenues						
SPCA Agreement	(1,400)	(1,395)	(1,440)	(1,395)	(5)	0.4%
Canine Fines & Penalties	(500)	(500)	(368)	-	-	-
	(1,900)	(1,895)	(1,808)	(1,395)	(5)	0.3%

Building & By-Law Enforcement

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Sub-total Canine Costs:	64,903	65,757	59,983	60,579	(854)	-
Parking Expenditures						
Salaries - FT	72,705	71,097	76,900	63,579	1,608	2.3%
Salaries - PT	2,100	-	2,573	-	2,100	
Benefits - FT	25,456	24,279	24,713	19,475	1,177	4.8%
Benefits - PT	247	-	282		247	
Overhead Allocation	4,500	15,000	15,000	14,500	(10,500)	-70.0%
Office Supplies	300	300	211	163	-	-
Uniforms	200	200	-	184	-	-
Hydro	1,823	1,800	-	-	23	1.3%
Snow Removal	500	2,600	1,977	1,436	(2,100)	-80.8%
Parking Tickets Refunds	5,000	5,000	4,884	2,400	-	-
Processing Costs - MTO	5,100	5,100	6,254	7,136	-	-
Parking Lot Maintenance	4,040	4,040	2,380	635	-	-
85 Broadway	3,100	3,100	3,770	3,969	-	-
Lots 82 & 112 Broadway	27,870	27,870	23,309	32,850	-	-
Parking Lots	2,100	2,300	1,845	1,580	(200)	-8.7%
	155,041	162,685	164,097	147,907	(7,645)	-4.7%
Revenues						
Revenue Recovered BIA	(17,500)	(35,000)	(35,000)	(35,000)	17,500	-50.0%
Transfer from Reserve	(4,571)	-	-	-	(4,571)	-
Fine Revenue	(65,000)	(65,000)	(56,924)	(61,514)	-	-
	(87,071)	(100,000)	(91,924)	(96,514)	12,929	-12.9%

Building & By-Law Enforcement

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Sub-total Parking:	67,970	62,685	72,173	51,393	5,284	8.4%

Building & By-Law Enforcement

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Crossing Guards						
Salaries - FT	45,044	44,048	43,479	47,940	995	2.3%
Salaries - PT	249,122	244,237	255,512	251,636	4,885	2.0%
Benefits - FT	14,459	13,816	13,604	13,124	643	4.7%
Benefits - PT	29,895	22,308	24,047	24,317	7,586	34.0%
Telephone	600	600	512	371	-	-
Safety Equipment / Clothing	3,030	3,030	3,120	2,010	-	-
Materials & Supplies	1,220	1,220	961	275	-	-
	343,369	329,259	341,235	339,673	14,110	4.3%
Net Tax Levy	\$ 626,038	\$ 614,202	\$ 596,007	\$ 546,532	\$ 11,836	1.9%

Public Works

The Public Works Department is composed of two groups. The first is the group of Staff who are involved in the day to day operations and maintenance of the services for which the Department is responsible. This group is commonly referred to as the “outside staff”. The second group is the administration staff who deals with the engineering or administration component of those services.

Public Works is responsible for the following services:

1. The maintenance and operation of the road network which includes the road surface, the storm collection (catchbasins) and drainage system (storm sewers), sidewalks, boulevard trees, streetlights, signs, and traffic signals;
2. The maintenance of the surface drainage courses, creeks or stormwater management ponds into which the storm sewers discharge;
3. The maintenance and operation of the water supply and distribution system, including the storage reservoirs (see the separate water works overview);
4. The maintenance and operation of the sanitary sewer collection system and Water Pollution Control Plant (see separate wastewater overview);
5. The administration of the contract for the operation of the Orangeville Transit system;
6. The operation and maintenance of the Greenwood Cemetery;
7. The administration engineering and construction contracts for infrastructure renewal projects that are undertaken within the service envelope described above; and
8. The review and approval of the engineering component of the planning applications received by the Town.

Mission Statement

To operate and maintain the services that are provided to meet or exceed the applicable regulatory requirements and/or in accordance with the direction provided by Council.

2014 Direction and Priorities

Key initiatives for the coming year will include the following:

- Continue with a road reconstruction and rehabilitation program that will help to address the road and underground pipe infrastructure deficit that exists;
- Continue to enhance the service provided by, and ridership on, Orangeville Transit;
- Continue with the update of the Municipal Servicing Standards;
- Along with Parks & Recreation, oversee the implementation of an Emerald Ash Borer Management Plan; and
- Work toward the development of an Asset Management Plan to provide a framework for a sustainable approach to maintaining and renewing Town infrastructure.



Public Works - Cemetery

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Expenditures						
Salaries FT	\$ 27,636	\$ 25,391	\$ 22,954	\$ 31,450	\$ 1,668	6.6%
Salaries FT OT	2,569	2,423	2,077	-	145	6.0%
Salaries PT	11,148	9,964	2,619	-	1,184	11.9%
Benefits FT	10,167	9,026	6,875	4,773	1,140	12.6%
Benefits PT	1,421	1,267	319	-	154	12.1%
Insurance	26	26	23	22	-	-
Memberships/Subscriptions	550	500	539	401	50	10.0%
Conferences / Training Courses	500	500	-	-	2,674	534.8%
Equipment	200	200	-	-	-	-
Foundations / Markers	7,500	7,500	4,648	3,431	-	-
Cornerposts	900	900	641	595	-	-
Maintenance Costs / Parts	2,000	1,000	1,138	2,374	1,000	100.0%
Outside Services	22,500	22,500	10,176	16,629	-	-
Software Lease	1,300	1,300	1,246	1,221	-	-
	88,416	82,498	53,255	60,896	8,016	9.7%
Revenues						
Interest Earned	-	-	(5,270)	(9,625)	-	-
Sales of Plots	(16,000)	(10,250)	(27,463)	(20,498)	(5,750)	56.1%
Burials	(16,000)	(16,000)	(22,478)	(17,281)	-	-
Foundations	(6,000)	(6,000)	(6,899)	(5,317)	-	-
	(38,000)	(32,250)	(62,110)	(52,721)	(5,750)	17.8%
Net Tax Levy	\$ 50,416	\$ 50,248	\$ (8,855)	\$ 8,174	\$ 2,266	4.5%

Public Works - Tax Supported

	Approved 2014 Budget	2013 Budget	2013 Est Actual	2012 Budget	2012 Actual	\$ Change 2013/14	% Change 2013/14
Expenditures:							
Transportation	\$ 5,687,679	\$ 5,290,341	\$ 5,363,254	\$ 5,249,970	\$ 5,079,613	\$ 397,338	7.5%
Environmental	32,980	97,925	32,293	1,873,075	1,829,271	(64,945)	-66.3%
Cemetery	88,416	82,498	53,255	80,101	60,896	5,919	7.2%
	5,809,075	5,470,763	5,448,802	7,203,146	6,969,780	338,312	6.2%
Revenues:							
Transportation	(660,185)	(533,000)	(609,265)	(556,960)	(539,929)	(127,185)	23.9%
Environmental	(89,440)	(295,500)	(298,297)	(288,300)	(253,670)	206,060	-69.7%
Cemetery	(38,000)	(32,250)	(62,110)	(32,250)	(52,721)	(5,750)	17.8%
	(787,625)	(860,750)	(969,672)	(877,510)	(846,321)	73,125	-8.5%
Sub Totals:							
Transportation	5,027,494	4,757,341	4,753,989	4,693,010	4,539,684	270,153	5.7%
Environmental	(56,460)	(197,575)	(266,004)	1,584,775	1,575,602	141,115	-71.4%
Cemetery	50,416	50,248	(8,855)	47,851	8,174	169	0.3%
Net Tax Levy	\$ 5,021,450	\$ 4,610,013	\$ 4,479,130	\$ 6,325,636	\$ 6,123,460	\$ 411,437	8.9%

Public Works - Transportation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Summary						
Expenditures:						
Administration	\$ 1,004,097	\$ 865,143	\$ 775,888	\$ 915,008	\$ 138,955	16.1%
Operations Centre	116,700	101,252	118,807	127,794	15,448	15.3%
Roadways - Road Maintenance	1,698,321	1,673,811	1,532,902	1,544,118	24,511	1.5%
Roadside Maintenance	1,859,015	1,661,163	1,893,661	1,567,273	197,851	11.9%
Fleet Operations	402,196	385,681	408,347	330,850	16,514	4.3%
Municipal Transit	607,350	603,291	633,649	594,570	4,059	0.7%
	5,687,679	5,290,341	5,363,254	5,079,613	397,338	7.5%
Revenues:						
Administration	(124,410)	(102,000)	(102,070)	(104,981)	(22,410)	22.0%
Operations Centre	(100,000)	(100,000)	(100,000)	(95,880)	-	-
Roadways - Road Maintenance	(13,500)	(13,500)	(15,111)	(20,153)	-	-
Roadside Maintenance	(49,775)	-	(31,494)	-	(49,775)	-
Fleet Operations	-	-	-	-	-	-
Municipal Transit	(372,500)	(317,500)	(360,590)	(318,915)	(55,000)	17.3%
	(660,185)	(533,000)	(609,265)	(539,929)	(127,185)	23.9%
Net Tax Levy	\$ 5,027,494	\$ 4,757,341	\$ 4,753,989	\$ 4,539,684	\$ 270,153	5.7%

Public Works - Transportation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Administration						
Expenditures						
Salaries FT	516,464	508,377	427,454	515,352	8,087	1.6%
Salaries FT OT	10,273	9,982	5,492	-	291	2.9%
Salaries PT	40,619	6,003	18,269	13,288	34,616	576.7%
Benefits FT	164,127	155,053	126,070	151,545	9,074	5.9%
Benefits PT	5,134	620	1,962	1,436	4,514	728.0%
Office Supplies / Materials	3,500	3,500	2,841	1,837	-	-
Telephone / Communications	3,600	3,600	1,537	1,525	-	-
Insurance	213,061	150,148	165,607	155,208	62,913	41.9%
Printing / Photocopy Costs	200	200	-	-	-	-
Postage / Courier / Fax	500	500	-	116	-	-
Advertising	6,500	6,000	7,534	5,221	500	8.3%
Service Agreement / Equip Repair	3,700	3,700	3,751	3,214	-	-
Computer Operation & Supplies	2,500	2,000	2,438	1,944	500	25.0%
Office Equipment	2,400	4,110	3,361	2,092	(1,710)	-41.6%
Professional Fees	20,000	-	-	-	20,000	-
Memberships / Subscriptions	3,670	3,500	2,958	3,396	170	4.9%
Workshops / Training Courses	3,500	3,500	1,569	3,432	-	-
Conference	1,750	1,750	1,717	1,778	-	-
Mileage	2,600	2,600	1,141	2,158	-	-
Transfer to Reserve	-	-	-	51,466	-	-
	1,004,097	865,143	775,888	915,008	138,955	16.1%

Public Works - Transportation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Revenues						
Administration Costs Recovered	(102,000)	(102,000)	(102,070)	(102,308)	-	-
Transfer from Wastewater Reserve	(22,410)	-	-	-	(22,410)	-
Sundry	-	-	-	(2,673)		
	(124,410)	(102,000)	(102,070)	(104,981)	(22,410)	22.0%
Sub-total Administration	879,687	763,143	673,818	810,027	116,545	15.3%
Operations Centre						
Expenditures						
Office Supplies / Materials	3,000	3,000	4,240	3,181	-	-
Telephone / Communications	2,400	2,400	1,848	2,577	-	-
Printing & Photocopying	4,500	4,500	5,280	3,580	-	-
Computer Operations & Supplies	1,000	1,000	-	-	-	-
Heat	11,500	10,300	11,065	9,250	1,200	11.7%
Hydro	20,000	15,552	25,834	22,368	4,448	28.6%
Maintenance Supplies	1,000	1,000	711	659	-	-
Building Maintenance & Repairs	45,300	45,300	43,148	57,827	-	-
Workshop Equipment	28,000	18,200	26,681	28,351	9,800	53.8%
	116,700	101,252	118,807	127,794	15,448	15.3%
Revenues						
Chargeback to Water & Sewer	(100,000)	(100,000)	(100,000)	(95,880)	-	-
Sub-total Operations Centre	16,700	1,252	18,807	31,914	15,448	1233.9%

Public Works - Transportation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Roadways						
Expenditures						
Bridges & Culverts						
Salaries FT	88,434	83,193	98,387	162,031	5,241	6.3%
Salaries FT OT	8,220	7,940	1,511	-	280	3.5%
Salaries PT	35,674	32,646	13,432	-	3,028	9.3%
Benefits FT	32,533	29,574	30,580	180	2,959	10.0%
Benefits PT	4,546	4,151	1,703	-	395	9.5%
Materials & Supplies	1,000	1,000	43	-	-	-
Outside Services	55,000	55,000	13,950	51,895	-	-
Ditching						
Materials & Supplies	1,500	2,000	-	-	(500)	-25.0%
Outside Services	15,000	7,500	-	2,835	7,500	100.0%
Catch Basin, Curb, Storm Sewer						
Materials & Supplies	30,000	26,000	26,719	37,109	4,000	15.4%
Outside Services	219,300	241,400	255,734	142,545	(22,100)	-9.2%
Sweeping, Flushing, Cleaning						
Materials & Supplies	200	200	-	-	-	-
Outside Services	50,800	50,800	30,819	43,188	-	-
Shoulder Maintenance						
Materials & Supplies	1,000	2,100	-	-	(1,100)	-52.4%
Outside Services	6,375	5,000	1,175	1,119	1,375	27.5%
Resurfacing & Patching						
Materials & Supplies	5,000	9,000	3,768	585	(4,000)	-44.4%
Outside Services	141,850	133,850	180,010	200,346	8,000	6.0%
Snow Plowing						
Salaries FT	121,597	117,669	70,844	165,950	3,929	3.3%
Salaries FT OT	11,303	11,231	22,575	-	72	0.6%

Public Works - Transportation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Salaries PT	49,052	46,175	56,116	-	2,877	6.2%
Benefits FT	44,734	41,831	25,751	-	2,902	6.9%
Benefits PT	6,251	5,871	7,365	-	380	6.5%
Outside Services	107,880	107,880	79,027	30,874	-	-
Transfer to Reserve (Winter Control)	-	-	68,076	-	-	-
Snow Removal						
Outside Services	208,620	202,900	210,640	5,182	5,720	2.8%
Sanding & Salting						
Materials & Supplies	313,505	313,505	256,696	270,361	-	-
Outside Services	26,800	26,800	9,819	10,725	-	-
Winter Standby						
Outside Services	50,000	50,000	47,974	61,831	-	-
Roadways Administration						
Salaries FT	13,818	13,542	2,146	4,018	276	2.0%
Salaries FT OT	1,284	1,292	254	-	(8)	-0.6%
Salaries PT	5,574	5,314	-	-	260	4.9%
Benefits FT	5,083	4,814	573	-	269	5.6%
Benefits PT	710	676	-	-	35	5.1%
Training Courses						
Salaries FT	11,054	10,277	5,160	17,458	777	7.6%
Salaries FT OT	1,028	981	-	-	47	4.8%
Salaries PT	4,459	4,033	-	-	426	10.6%
Benefits FT	4,067	3,653	1,443	-	413	11.3%
Benefits PT	568	513	-	-	55	10.8%
Workshops / Training Courses	11,000	10,000	9,006	9,307	1,000	10.0%
Mileage	500	500	81	-	-	-
Traffic Counts	3,000	3,000	1,526	1,577	-	-
	1,698,321	1,673,811	1,532,902	1,544,118	24,511	1.5%

Public Works - Transportation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Revenues						
Transfer from Reserve	-	-	-	-	-	-
Roadways Costs Recovered	(13,000)	(13,000)	(8,225)	(18,920)	-	-
Sundry	(500)	(500)	(6,886)	(1,233)	-	-
	(13,500)	(13,500)	(15,111)	(20,153)	-	-
Sub-total Roadways	1,684,821	1,660,311	1,517,791	1,523,965	24,511	1.5%
Roadsides Maintenance Expenditures						
Roadside Administration						
Salaries FT	99,489	106,627	145,185	308,077	(7,139)	-6.7%
Salaries FT OT	9,248	7,706	5,698	-	1,541	20.0%
Salaries PT	40,134	40,958	47,441	-	(824)	-2.0%
Benefits FT	36,600	37,103	47,067	17,777	(503)	-1.4%
Benefits PT	5,114	5,208	5,383	-	(93)	-1.8%
Traffic Signal Energy	7,500	15,000	6,397	7,037	(7,500)	-50.0%
Traffic Signal Repair	88,000	68,000	57,699	46,996	20,000	29.4%
Materials & Supplies	19,500	19,500	19,658	22,633	-	-
Outside Services	89,500	82,000	55,159	59,861	7,500	9.1%
Railway Crossing Maintenance	19,100	19,100	20,325	18,871	-	-
Overhead Payroll						
Salaries FT	71,853	70,258	89,211	79,238	1,596	2.3%
Salaries FT OT	6,679	6,705	2,318	-	(26)	-0.4%
Salaries FT Standby	5,779	5,779	3,862	-	-	-
Salaries PT	28,985	27,622	6,092	-	1,363	4.9%
Benefits FT	26,433	25,219	27,888	-	1,215	4.8%

Public Works - Transportation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Benefits PT	3,694	3,512	852	-	182	5.2%
Miscellaneous						
Share of Cell Phone Costs	4,150	4,150	3,848	2,649	-	-
Professional Fees (Engineer)	4,200	4,200	-	6,245	-	-
Uniforms	10,869	10,869	8,972	6,725	-	-
Materials & Supplies	11,000	15,325	7,041	10,967	(4,325)	-28.2%
Outside Services	18,000	33,000	38,419	8,248	(15,000)	-45.5%
Central Communications	6,896	6,500	6,695	6,500	396	6.1%
Radio Communications/Licence/Paging	2,000	3,400	1,775	1,289	(1,400)	-41.2%
Small Tools, Brooms, Shovels etc	2,000	2,700	1,315	1,999	(700)	-25.9%
Median Maintenance						
Median - Energy Costs	2,229	2,200	1,898	2,079	29	1.3%
Median - Materials & Supplies	2,300	2,300	17	3,584	-	-
Median - Outside Services	19,100	11,100	15,328	16,534	8,000	72.1%
S.W.M. Pond & Boulevard Maintenance						
Materials & Supplies	500	500	142	-	-	-
Outside Services	87,450	87,450	49,555	68,068	-	-
Boulevard Fertilizer / Weed Control	6,000	6,000	8,395	-	-	-
Rail Yard Maintenance	-	5,300	340	4,808	(5,300)	-100.0%
Tree Maintenance						
Salaries FT	5,527	5,895	20,135	32,011	(367)	-6.2%
Salaries FT OT	514	-	1,501	-	514	-
Salaries PT	2,230	2,111	5,126	-	118	5.6%
Benefits FT	2,033	1,913	5,737	1,077	121	6.3%
Benefits PT	284	268	576	-	16	5.8%
Materials & Supplies	500	500	1,700	1,737	-	-
Outside Services	150,000	135,900	153,297	171,110	14,100	10.4%
Tree Planting	30,000	20,000	18,075	12,506	10,000	50.0%

Public Works - Transportation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Tree Carving Maintenance	6,500	3,000	852	3,146	3,500	116.7%
Emerald Ash Borer Management	43,875	-	-	-	43,875	-
Debris & Litter Pick-Up						
Salaries FT	13,818	13,360	8,742	18,676	457	3.4%
Salaries FT OT	1,284	1,275	-	-	9	0.7%
Salaries PT	5,574	5,243	1,549	-	331	6.3%
Benefits FT	5,083	4,750	2,168	3,216	334	7.0%
Benefits PT	710	667	170	-	44	6.6%
Outside Services	23,300	1,000	20,814	24,077	22,300	2230.0%
Sidewalks - Winter Control						
Salaries FT	55,272	52,159	51,300	11,666	3,112	6.0%
Salaries FT OT	5,138	4,978	8,991	-	159	3.2%
Salaries PT	22,297	20,468	40,651	-	1,828	8.9%
Benefits FT	20,333	18,542	19,241	-	1,791	9.7%
Benefits PT	2,841	2,602	4,854	-	239	9.2%
Materials & Supplies	15,000	5,300	110,951	8,405	9,700	183.0%
Outside Services	181,500	178,400	218,814	95,517	3,100	1.7%
Sidewalk Equipment Standby	56,000	56,000	43,012	56,008	-	-
Sidewalks						
Materials & Supplies	4,500	5,300	2,009	2,120	(800)	-15.1%
Outside Services	142,400	142,400	149,482	143,727	-	-
Street Name Signs						
Materials & Supplies	5,700	5,700	4,343	1,079	-	-
Street Lighting						
Energy Charge	250,000	150,150	249,277	198,544	99,850	66.5%
Maintenance Orangeville Hydro	70,000	85,490	66,319	67,247	(15,490)	-18.1%
Maintenance Outside Service	2,500	2,500	-	15,220	-	-
	1,859,015	1,661,163	1,893,661	1,567,273	197,851	11.9%

Public Works - Transportation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Revenues						
Roadsides Costs Recovered	(49,775)	-	(31,494)	-	(49,775)	-
Sub-total Roadsides	1,809,240	1,661,163	1,862,167	1,567,273	148,076	8.9%
Fleet Operations						
<i>Salaries FT</i>	44,217	42,680	39,840	60,289	1,538	3.6%
<i>Salaries FT OT</i>	4,110	-	1,051	-	4,110	-
<i>Salaries PT</i>	17,837	16,698	1,948	359	1,139	6.8%
<i>Benefits FT</i>	16,267	15,187	11,989	109	1,080	7.1%
<i>Benefits PT</i>	2,273	2,120	821	-	153	7.2%
<i>Fuel</i>	78,115	76,583	111,883	58,986	1,532	2.0%
Truck 1, Bucket Truck 2-ton						
<i>Maintenance Costs/Parts</i>	8,000	-	416	-	8,000	-
<i>Insurance</i>	2,364	-	-	-	2,364	-
<i>Licence</i>	500	-	-	-	500	-
Truck 2,						
<i>Maintenance Costs/Parts</i>	9,000	6,000	19,442	6,549	3,000	50.0%
<i>Insurance</i>	2,758	2,087	2,076	970	672	32.2%
<i>Licence</i>	735	735	563	426	-	-
Truck 3, 2010 International 5-ton						
<i>Maintenance Costs/Parts</i>	16,000	6,000	12,307	4,850	10,000	166.7%
<i>Insurance</i>	2,758	2,087	2,076	970	672	32.2%
<i>Licence</i>	1,000	778	993	764	222	28.5%

Public Works - Transportation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Truck 4, 2010 Dodge P/U						
Maintenance Costs/Parts	3,100	1,000	875	899	2,100	210.0%
Insurance	2,364	1,916	1,916	485	447	23.3%
Licence	82	82	82	74	-	-
Truck 5, 2000 Freightliner 5-ton						
Maintenance Costs/Parts	1,000	12,000	20,310	13,160	(11,000)	-91.7%
Insurance	2,758	2,087	2,076	970	671	32.2%
Licence	1,000	778	993	764	222	28.5%
Truck 6, 2012 Ford 550 2-ton						
Maintenance Costs/Parts	3,000	2,500	1,305	1,770	500	20.0%
Insurance	2,364	1,916	1,916	728	447	23.3%
Licence	500	285	491	110	215	75.4%
Truck 19, 2003 Freightliner 5-ton						
Maintenance Costs/Parts	15,000	11,000	19,999	27,226	4,000	36.4%
Insurance	2,758	2,087	2,076	970	671	32.2%
Licence	1,110	865	1,105	850	245	28.3%
Truck 8, 2003 Ford 2-ton						
Maintenance Costs/Parts	6,000	6,000	6,422	2,296	-	-
Insurance	2,364	1,916	1,916	606	447	23.3%
Licence	330	265	328	252	65	24.5%
Truck 9, 2010 Sweeper						
Maintenance Costs/Parts	11,000	11,000	9,683	11,613	-	-
Truck, Summer Rental P/U						
Maintenance Costs/Parts	300	300	1,109	-	-	-
Insurance	2,364	1,916	1,916	728	447	23.3%
Licence	82	82	-	-	-	-

Public Works - Transportation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
<i>Rental Charges</i>	10,400	6,000	8,120	6,177	4,400	73.3%
Truck 11, 2008 Ford 2-ton						
<i>Maintenance Costs/Parts</i>	6,000	6,000	8,841	7,727	-	-
<i>Insurance</i>	2,364	1,916	1,916	1,334	447	23.3%
<i>Licence</i>	390	307	382	294	83	27.0%
Truck 15, 2008 Ford Crew Cab 2-ton						
<i>Maintenance Costs/Parts</i>	3,500	3,500	2,539	2,171	-	-
<i>Insurance</i>	2,364	1,916	1,916	920	447	23.3%
<i>Licence</i>	390	307	382	294	83	27.0%
Truck 16, 2003 Dodge Crew Cab P/U						
<i>Maintenance Costs/Parts</i>	500	3,000	3,175	3,058	(2,500)	-83.3%
<i>Insurance</i>	2,364	1,916	1,916	606	447	23.3%
<i>Licence</i>	82	82	(24)	74	-	-
Kia Leased Vehicle						
<i>Maintenance Cost/Parts</i>	700	700	206	1,241	-	-
<i>Insurance</i>	2,364	1,916	1,916	1,455	447	23.3%
<i>Licence</i>	82	82	82	74	-	-
<i>Lease Charges</i>	3,240	3,240	685	3,558	-	-
Articulating Tractor #1, 2005						
<i>Maintenance Costs/Parts</i>	12,000	12,000	12,026	10,661	-	-
Articulating Tractor #2, 2012						
<i>Maintenance Costs/Parts</i>	5,000	8,000	3,220	5,014	(3,000)	-37.5%
Rental Loader						
<i>Maintenance Costs / Parts</i>	2,000	2,000	187	1,558	-	-
<i>Vehicle Rental</i>	15,248	15,248	21,980	14,653	-	-

Public Works - Transportation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Lease to Own Loader						
Maintenance/Parts	14,000	14,000	9,679	2,455	-	-
Lease to Own Payments	-	23,800	-	35,693	(23,800)	-100.0%
Sidewalk Mte Equipment, Rental						
Maintenance/Parts	3,000	3,000	740	475	-	-
Rental Payments	24,800	24,800	24,524	18,317	-	-
Misc. Small Equipment						
Maint., Small Equip Purchase	10,000	5,000	723	8,107	5,000	100.0%
Maintenance Costs/Parts	15,000	15,000	17,133	3,354	-	-
Police Vehicle Servicing						
Salaries FT	-	-	3,073	1,323	-	-
Salaries PT	-	-	22	-	-	-
Benefits FT	-	-	847	19	-	-
Benefits PT	-	-	3	-	-	-
Parts	3,000	3,000	2,215	2,463	-	-
Fleet Expenditures	402,196	385,681	408,347	330,850	16,514	4.3%
Municipal Transit						
Expenditures						
Salaries FT	29,501	30,431	12,285	26,365	(930)	-3.1%
Salaries PT	-	6,700	5,822	-	(6,700)	-100.0%
Benefits FT	8,899	10,800	3,911	5,882	(1,901)	-17.6%
Benefits PT	-	-	783	-	-	-
Office Supplies / Materials	400	500	62	47	(100)	-20.0%
Printing / Photocopying Costs	4,000	5,000	251	1,191	(1,000)	-20.0%
Postage/Courier	100	100	-	-	-	-

Public Works - Transportation

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Advertising	2,500	3,000	-	2,282	(500)	-16.7%
Mileage	700	700	-	1,251	-	-
Equipment & Repairs	2,000	2,200	264	1,428	(200)	-9.1%
Materials & Supplies	1,200	1,000	1,293	1,104	200	20.0%
Outside Services	20,000	15,000	37,416	19,696	5,000	33.3%
Licences	850	660	836	606	190	28.8%
Operating Charges	430,000	430,000	421,276	421,638	-	-
Maintenance Charges	80,000	70,000	127,250	77,591	10,000	14.3%
Transit Study	5,000	5,000	-	-	-	-
Treasury Cost Recovery	22,200	22,200	22,200	22,200	-	-
	607,350	603,291	633,649	594,570	4,059	0.7%
Revenues						
Ontario Specific Grants (Reserve)	(200,000)	(151,000)	(200,000)	(151,000)	(49,000)	32.5%
User Fees - Transit	(154,500)	(154,500)	(142,641)	(149,662)	-	-
Advertising Fees - Transit	(18,000)	(12,000)	(17,949)	(18,253)	(6,000)	50.0%
	(372,500)	(317,500)	(360,590)	(318,915)	(55,000)	17.3%
Sub-total Municipal Transit	234,850	285,791	273,059	275,655	(50,941)	-17.8%
Net Tax Levy	\$ 5,027,494	\$ 4,757,341	\$ 4,753,989	\$ 4,539,684	\$ 270,153	5.7%

Public Works - Environmental

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Summary						
Expenditures:						
Garbage Collection	\$ 32,980	\$ 95,125	\$ 32,293	\$ 1,011,802	\$ (62,145)	-65.3%
Waste Recycling	-	2,800	-	817,469	(2,800)	-100.0%
	32,980	97,925	32,293	1,829,271	(64,945)	-66.3%
Revenues:						
Garbage Collection	(13,120)	(72,700)	(7,091)	(72,167)	59,580	-82.0%
Waste Recycling	(76,320)	(222,800)	(291,206)	(181,503)	146,480	-65.7%
	(89,440)	(295,500)	(298,297)	(253,670)	206,060	-69.7%
Net Tax Levy	\$ (56,460)	\$ (197,575)	\$ (266,004)	\$ 1,575,602	\$ 141,115	-71.4%

Public Works - Environmental

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Garbage Collection						
Expenditures						
Miscellaneous Collections	\$ 10,180	\$ 3,625	\$ 11,404	\$ 12,821	\$ 6,555	65.6%
Administration Costs	22,800	91,500	20,889	13,306	(68,700)	-371.4%
	32,980	95,125	32,293	1,011,802	(62,145)	-65.3%
Revenues						
User Fees - Garbage Tags	(10,000)	(70,000)	(7,046)	(66,295)	60,000	-75.0%
User Fees - Large Items	-	(2,700)	(45)	(5,873)	2,700	-60.0%
Sundry Revenue	(3,120)	-	-	-	(3,120)	-
	(13,120)	(72,700)	(7,091)	(72,167)	59,580	-82.0%
Sub-total Garbage Collection	19,860	22,425	25,202	939,635	(2,565)	-11.4%
Waste Recycling						
Expenditures						
Administration Costs	-	2,800	-	2,772	(2,800)	-46.7%
	-	2,800	-	817,469	(2,800)	-100.0%
Revenues						
Ontario Specific Grants	(76,120)	(220,000)	(287,555)	(175,104)	143,880	-73.8%
User Fees - White Goods	-	(2,600)	(378)	(6,218)	2,600	-32.5%
Other Revenue	(200)	(200)	(3,273)	(181)	-	-
	(76,320)	(222,800)	(291,206)	(181,503)	146,480	-65.7%
Sub-total Waste Recycling	(76,320)	(220,000)	(291,206)	635,967	143,680	-65.3%

Public Works - Environmental

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Net Tax Levy	\$ (56,460)	\$ (197,575)	\$ (266,004)	\$ 1,575,602	\$ 141,115	-71.4%

Public Works – Water Works

The Orangeville Water Works consists of 12 groundwater supply wells and associated treatment facilities, 4 storage reservoirs with a useable storage capacity of 15,900 cubic meters, and approximately 115 km of distribution watermains. There are high lift pumping stations associated with the two in-ground storage facilities. There are over 9,000 service connections from those watermains to properties within the municipal boundary. The operation and maintenance of the Orangeville water works is fully funded from user rates. Capital works may be funded from rates, development charges, grants or debt.

2014 Direction and Priorities

The major challenge for Orangeville will be to find additional sources of water supply (a further 3,000 m³/day is required) given that the source will be outside its municipal boundaries, and to some extent controlled by the need to meet the requirements of the Clean Water Act.

Key initiatives for the coming year will include the following:

- Continue to operate the Orangeville Drinking Water system in accordance with the requirements of O. Reg. 170/03, as amended.
- Continue to upgrade the water distribution system when roads are reconstructed by replacing old watermains that are subject to breaks.
- Complete the upgrade to the SCADA system. Review and address operational issues that may arise.
- Refine and implement an overall maintenance program for the system.
- Undertake a water supply and distribution optimization study to optimize the overall operation of the system.
- Undertake any necessary well rehabilitation measures that may be identified by the 2013 step testing program.
- Prepare a backflow prevention by-law.

Mission Statement

The Orangeville Water Works is operated to be consistent with the mission statement for the Public Works Department; specifically, to meet or exceed the applicable regulatory requirements.

Public Works - Water Works (Rate Supported)

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Water Works - Overhead and Standby						
Salaries - FT	91,752	49,687	90,566	-	42,065	84.7%
Salaries - FT - OT	6,679	4,112	2,730	-	2,567	62.4%
Salaries - FT - Standby	8,625	8,625	6,768	-	-	-
Salaries - PT	1,500	-	350	-	1,500	-
Benefits - FT	29,708	15,732	24,881	-	13,976	88.8%
Benefits - PT	154	-	29	-	154	-
Water Supply						
Salaries - FT	524,079	515,609	452,703	576,723	8,469	1.6%
Salaries - FT - OT	35,963	40,239	111,092	-	(4,277)	-10.6%
Salaries - PT	8,078	-	10,402	-	8,078	-
Benefits - FT	168,800	159,735	137,394	102,008	9,065	5.7%
Benefits - PT	830	-	1,173	-	830	-
Telephone/Communications	22,600	41,000	41,346	35,305	(18,400)	-44.9%
Workshops/Training Courses	16,900	16,500	25,013	21,362	400	2.4%
Uniforms	11,650	11,525	10,789	8,069	125	1.1%
Heat	24,000	21,000	15,605	14,069	3,000	14.3%
Hydro	336,000	300,000	360,993	319,927	36,000	12.0%
Equipment & Repairs	54,000	39,500	53,286	13,507	14,500	36.7%
Chemicals	67,000	67,000	64,864	62,266	-	-
Materials & Supplies	79,500	56,500	80,778	84,604	23,000	40.7%
Outside Lab Services - Compliance	80,000	95,600	74,827	-	(15,600)	-16.3%
Outside Prof. Svcs-Compliance	83,000	80,000	50,703	-	3,000	3.8%
Outside Services - Compliance	48,500	52,000	14,112	-	(3,500)	-6.7%
Outside Services - Operations	549,300	548,400	263,209	483,334	900	0.2%

Public Works - Water Works (Rate Supported)

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Central Communications (Emerg Ans Srv)	6,896	6,695	6,695	6,000	201	3.0%
PIL Water Sewer Property	6,500	5,000	5,932	5,175	1,500	30.0%
Property Taxes	14,000	14,000	12,156	12,830	-	-
SCADA Maintenance	19,000	11,000	14,529	28,375	8,000	72.7%
Water Mains						
Employment Agency Staff	8,000	-	-	-	8,000	-
Equipment & Repairs	8,500	8,500	10,096	-	-	-
Materials & Supplies	67,500	35,000	79,665	52,018	32,500	92.9%
Outside Services	103,000	88,000	110,490	60,407	15,000	17.0%
Meters & Conservation						
Equipment & Repairs	5,000	5,000	-	-	-	-
Materials & Supplies	500	500	-	-	-	-
Outside Services / Maintenance	57,000	56,200	55,047	55,047	800	1.4%
Toilet Rebate Program	16,000	15,000	13,413	16,966	1,000	6.7%
Rain Barrels	8,000	8,000	14,684	-	-	-
Meter Purchases & Conservation Devices	8,000	8,000	8,531	26,600	-	-
Mono Contract						
Salaries - FT	98,810	84,873	92,942	123,859	13,937	16.4%
Salaries - FT - OT	7,193	7,024	26,749	-	169	2.4%
Salaries - PT	1,616	-	750	-	1,616	-
Benefits - FT	31,905	26,263	29,170	20,413	5,642	21.5%
Benefits - PT	166	-	104	-	166	-
Equipment & Repairs	10,000	3,000	17,072	544	7,000	233.3%
Materials & Supplies	6,000	3,000	5,636	16,999	3,000	100.0%
Outside Lab Services - Compliance	30,700	29,200	32,562	-	1,500	5.1%
Outside Prof. Srvcs-Compliance	1,500	3,500	5,973	-	(2,000)	-57.1%

Public Works - Water Works (Rate Supported)

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Outside Services - Compliance	9,000	7,500	117	-	1,500	20.0%
Outside Services - Operations	71,500	57,500	53,420	116,315	14,000	24.3%
Service to Private Properties						
Equipment & Repairs	1,000	1,000	529	-	-	-
Materials & Supplies	12,000	12,000	14,625	14,751	-	-
Outside Services	35,000	30,000	42,582	62,066	5,000	16.7%
Hydrants						
Employment Agency Staff	6,000	5,000	7,343	-	1,000	20.0%
Equipment & Repairs	7,500	-	-	-	7,500	-
Materials & Supplies	35,000	12,000	41,207	65,443	23,000	191.7%
Outside Services	64,500	54,500	106,555	50,296	10,000	18.3%
Replacement Hydrants	12,000	12,000	2,784	1,299	-	-
Administration - Water Works						
Salaries - FT	343,710	254,866	136,238	223,439	88,844	34.9%
Salaries - FT - OT	514	-	-	-	514	-
Salaries - PT	6,254	6,003	4,965	-	251	4.2%
Benefits - FT	109,258	77,533	41,466	63,141	31,725	40.9%
Benefits - PT	648	613	555	-	35	5.7%
Overhead Allocation to General	288,320	288,320	288,320	288,320	-	-
Overhead Allocation - Operations Ctr	50,000	50,000	50,000	50,000	-	-
Office Supplies / Materials	3,500	2,500	2,298	2,706	1,000	40.0%
Insurance	20,073	33,224	33,183	35,075	(13,152)	-39.6%
Printing / Photocopy Costs	500	500	-	-	-	-
Postage / Courier	500	1,000	185	381	(500)	-50.0%
Advertising	3,000	3,000	903	2,634	-	-
Computer Operation & Supplies	3,000	3,000	-	641	-	-
Office Equipment	1,000	1,000	-	363	-	-

Public Works - Water Works (Rate Supported)

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Reading / Billing Services	180,000	177,000	178,360	173,501	3,000	1.7%
Professional Fees - (Audit)	47,150	25,000	27,340	206	22,150	88.6%
Memberships / Subscriptions	2,000	1,800	1,766	1,526	200	11.1%
Workshops / Training Courses	4,000	4,000	3,107	4,455	-	-
Conferences	2,500	2,500	940	1,312	-	-
Mileage	1,500	1,500	1,156	2,971	-	-
Infrastructure Debt Financing	150,000	300,000	300,000	300,000	(150,000)	-50.0%
Training						
Salaries - FT	14,116	-	-	-	14,116	-
Salaries - FT - OT	1,028	-	-	-	1,028	-
Salaries - PT	231	-	-	-	231	-
Benefits - FT	4,558	-	-	-	4,558	-
Benefits - PT	24	-	-	-	24	-
Condensed Vehicle Fleet Exp	165,236	140,127	142,459	105,570	25,109	17.9%
All other equipment						
Misc Equipment Purchases	12,000	11,000	16,319	3,848	1,000	9.1%
Maintenance Costs / Parts	10,000	7,000	9,774	13,831	3,000	42.9%
Transfer to Reserves	837,980	1,073,595	1,130,892	947,786	(235,615)	-21.9%
Total Water Works Expend	5,258,500	5,179,100	5,049,102	4,819,481	79,400	1.5%

Public Works – Wastewater

The Orangeville Wastewater system consists of a collection system (sanitary sewers), four sewage pumping stations and Water Pollution Control Plant (WPCP) at 16 Town Line. The WPCP, which has a rated capacity of 14,400 m³/day, treats all of the sewage that is collected by the sanitary sewers. The WPCP treats sewage using the activated sludge process with pre-denitrification for biological nutrient removal. Treated effluent is discharged to the Credit River south of the WPCP. There are approximately 115 km of sanitary sewers in the collection system with manholes located at regular intervals. The operating and maintenance of the Orangeville wastewater system is fully funded from user rates. Capital works may be funded from rates, development charges, grants or debt.

2014 Direction and Priorities

The major issue facing Orangeville with respect to its wastewater collection and treatment system will be moving forward with the expansion of the WPCP to provide sewage treatment capacity to the remaining undeveloped lands with the Town's municipal boundary and treatment capacity for the pressate from the biosolids dewatering operation. Key initiatives for the coming year will include the following:

- It is anticipated that the detailed design for the expansion of the WPCP will be completed in early 2014, including the issuance of a new Environmental Compliance Approval. Following the completion of the design, a contract for the construction of the expansion will be tendered.
- There is a need to undertake sewage flow monitoring and collection system upgrades to reduce the extraneous flows entering the collection system.
- The First Street Sewage Pumping Station will be evaluated and upgraded to either eliminate the need for pumping or to add provisions for proper monitoring and control.

Mission Statement

The Orangeville Wastewater system is operated to be consistent with the mission statement for the Public Works Department; specifically, to meet or exceed the applicable regulatory requirements.

Public Works - Wastewater (Rate Supported)

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Summary						
Expenditures:						
Sanitary Sewer	\$ 298,302	\$ 296,929	\$ 270,481	\$ 236,795	\$ 1,373	0.5%
Wastewater Administration	805,796	951,745	952,788	957,671	(145,949)	-15.3%
CVC Levy	121,271	122,625	116,526	116,432	(1,354)	-1.1%
Water Pollution Control Plant	2,208,228	2,141,404	1,997,677	2,024,150	66,824	3.1%
Wastewater Payroll Overhead	10,519	10,213	29,542	-	306	3.0%
Transfer to Reserve	2,185,884	2,135,584	2,133,895	1,893,219	50,300	2.4%
	5,630,000	5,658,500	5,500,909	5,228,268	(28,500)	-0.5%
Revenues:						
Program Revenues	(5,630,000)	(5,658,500)	(5,500,909)	(5,228,268)	28,500	-0.5%
	(5,630,000)	(5,658,500)	(5,500,909)	(5,228,268)	28,500	-0.5%
Net Wastewater	-	-	-	-	-	-

Public Works - Wastewater (Rate Supported)

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Sanitary Sewer						
Salaries - FT and Standby	\$ 86,478	\$ 84,335	\$ 59,481	\$ 69,963	\$ 2,143	2.5%
Salaries - FT OT	4,603	4,790	17,096	-	(188)	-3.9%
Salaries - PT	-	-	400	-	-	-
Benefits - FT	30,097	28,507	22,260	12,108	1,590	5.6%
Benefits - PT	-	-	45	-	-	-
Operations Centre Chargeback	50,000	50,000	50,000	50,000	-	-
Telephone	2,500	2,500	2,230	2,158	-	-
Workshops / Training Courses	5,000	5,000	2,200	6,649	-	-
Uniforms	3,000	3,000	3,857	2,882	-	-
Hydro	7,800	7,800	8,348	7,605	-	-
Equipment & Repairs	10,000	15,000	476	2,115	(5,000)	-33.3%
Materials & Supplies	10,000	12,000	8,570	2,787	(2,000)	-16.7%
Overstrength Agrmt Sampling	3,250	3,000	3,096	2,838	250	8.3%
Outside Services	70,000	65,000	85,729	64,146	5,000	7.7%
Central Communications	6,896	6,695	6,695	6,000	201	3.0%
Truck 21, 2003 Chevrolet ETV Cube Van						
Fuel	3,150	3,150	-	4,845	-	-
Maintenance Costs / Parts	3,000	4,200	-	1,960	(1,200)	-28.6%
Insurance	2,364	1,812	-	615	552	30.5%
Licence	165	140	-	124	25	17.9%
Wastewater Administration						
Salaries - FT	108,969	131,319	136,790	125,316	(22,350)	-17.0%
Benefits - FT	33,807	38,514	35,014	33,033	(4,707)	-12.2%
Overhead Allocation to General	288,320	288,320	288,320	288,320	-	-
Insurance	18,000	11,692	11,587	10,695	6,307	53.9%
Advertising	200	200	-	-	-	-
Professional Fees - Audit	22,800	2,000	2,000	25,866	20,800	1040.0%
Billing / Reading Services	180,000	176,000	178,358	173,549	4,000	2.3%

Public Works - Wastewater (Rate Supported)

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Memberships / Subscriptions	400	400	75	78	-	-
Workshops / Training Courses	1,100	1,100	-	298	-	-
Conferences	700	700	-	-	-	-
Mileage	1,500	1,500	644	517	-	-
Debenture Principal	150,000	300,000	300,000	300,000	(150,000)	-50.0%
CVC Levy						
General Levy - 50% CVC	96,515	96,675	92,055	91,403	(161)	-0.2%
Special Levy - 50% CVC	24,756	25,950	24,470	25,029	(1,194)	-4.6%
Water Pollution Control Plant						
Salaries - FT	345,517	343,927	280,300	304,741	1,590	0.5%
Salaries OT	25,000	27,500	36,052	22,249	(2,500)	-9.1%
Salaries Standby	8,625	8,625	7,035	7,200	-	-
Benefits FT, OT & Standby	118,475	119,664	87,055	82,004	(1,189)	-1.0%
Telephone	2,880	2,880	1,744	1,635	-	-
Insurance	23,659	23,714	22,883	15,419	(55)	-0.2%
Professional Services	10,000	10,000	-	799	-	-
Workshops / Training Courses	8,000	7,500	9,450	4,932	500	6.7%
Uniforms/Safety Equip./Protective Cloth.	5,200	5,200	1,954	1,014	-	-
Natural Gas	35,000	35,000	29,411	23,447	-	-
WPCP - Hydro	400,000	375,000	393,652	367,529	25,000	6.7%
Equip. Replacement & Repairs	75,000	80,000	53,796	74,910	(5,000)	-6.3%
Chemicals	150,000	139,000	136,555	139,693	11,000	7.9%
Materials & Supplies	26,000	25,000	25,551	24,884	1,000	4.0%
Outside Laboratory Services	26,000	26,000	22,781	23,534	-	-
Outside Services	89,000	80,000	78,617	59,561	9,000	11.3%
WPCP Vehicle	-	11,000	-	-	(11,000)	-100.0%
Vehicle - Fuel	1,500	1,500	916	590	-	-
Vehicle - Insurance	2,364	1,812	1,751	614	552	30.5%
Vehicle - License	82	82	82	74	-	-
Vehicle - Maintenance Costs	3,000	3,000	-	2,717	-	-

Orangeville Public Library

The Orangeville Public Library is a vital part of our municipality and continues to flourish as a strong member and active partner within the community. The Library Board looks forward to continuing a strong a cooperative relationship with the Town and Council.

The Orangeville Public Library seeks to meet the informational, educational, recreational and cultural interests and needs of our community by providing free and timely access to print and non-print resources appropriate to those needs. The Library seeks to encourage and facilitate reading, literacy and lifelong learning by supplying Library resources in a variety of formats designed to interest, inform and enlighten.

The Library seeks to protect the public's right to know by resisting censorship and providing equal access to information needed for informed and effective daily living, decision making, problem solving and thoughtful participation in civic/community affairs. The Library seeks to provide the highest quality service and to organize and display the collection for easy, open access by all.

2014 Direction and Priorities

Key initiatives for the coming year will include the following:

- Strategic Plan and Needs Assessment
- Technological and Electronic Upgrades

Mission Statement

Fostering growth, imagination
and a love of literacy.

Orangeville Public Library

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Expenditures						
Salaries - FT	\$ 495,437	\$ 490,991	\$ 478,871	\$ 454,816	\$ 4,446	0.9%
Salaries - OT FT	1,120	-	-	-	1,120	-
Salaries - PT	569,060	550,685	531,288	530,343	18,375	3.3%
Salaries - OT PT	1,000	-	862	-	1,000	-
Benefits - FT	151,521	145,675	138,725	129,530	5,846	4.0%
Benefits - PT	105,834	102,864	81,270	83,065	2,971	2.9%
Bank Charges	1,550	-	891	-	1,550	100.0%
Office Supplies	7,000	7,000	5,950	6,782	-	-
Telephone	4,000	4,000	4,088	3,895	-	-
Insurance	540	540	540	481	-	-
Postage / Courier / Fax	500	500	264	337	-	-
Advertising	8,500	8,500	5,647	7,670	-	-
Equip. Rentals / Leased Equipment	7,008	7,008	5,501	7,893	-	-
Computer Maintenance Agreement	20,000	12,000	17,808	8,636	8,000	66.7%
Office Equipment	2,000	2,000	1,319	3,253	-	-
Accounting Services	2,500	2,500	2,500	2,500	-	-
Professional Fees (Audit)	1,650	1,650	1,650	1,500	-	-
Memberships	2,375	2,275	2,295	1,924	100	4.4%
Workshops / Training Courses	6,000	6,000	6,094	5,235	-	-
Conferences	6,500	6,500	6,130	4,368	-	-
Mileage	1,500	1,500	691	1,328	-	-
Programs	11,350	11,350	11,569	11,485	-	-
Adult Programming	6,000	6,000	6,167	5,992	-	-
Insurance	5,900	5,364	5,217	1,731	536	10.0%
Gas	6,773	6,773	5,348	6,474	-	-
Hydro	14,706	14,706	13,126	13,268	-	-
Maintenance Supplies - Building	8,520	8,000	6,302	5,274	520	6.5%

Orangeville Public Library

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Maintenance Repairs	14,470	14,470	10,915	13,756	-	-
Mat Service	1,100	1,100	773	750	-	-
Snow Removal / Lawn Maint.	4,320	4,320	891	1,664	-	-
Elevator Maintenance	2,000	2,000	1,802	969	-	-
Janitorial Services	12,000	12,000	8,395	11,171	-	-
Contribution to Building Reserve	35,000	35,000	35,000	-	-	-
Insurance	1,784	1,784	1,577	1,300	-	-
Gas	3,400	3,400	3,400	3,400	-	-
Hydro	5,304	5,304	5,304	5,304	-	-
Maintenance Supplies - Building	200	200	-	-	-	-
Maintenance Repairs	2,000	2,000	499	-	-	-
Contribution to Capital Collections	180,000	180,000	180,000	180,000	-	-
Transfer to Reserve - Building	-	-	850	-	-	-
	1,710,422	1,665,958	1,589,519	1,516,094	44,464	2.7%
Revenues						
Admin Costs Recovered	(55,500)	(48,500)	(51,907)	(47,685)	(7,000)	14.4%
Fines & Penalties	(12,000)	(18,000)	(14,027)	(16,431)	6,000	-33.3%
Federal Grants	(3,000)	(3,000)	(2,216)	(4,766)	-	-
Ontario Specific Grants	(30,700)	(30,700)	(30,708)	(30,708)	-	-
Non-Resident Fees	(50,300)	(44,200)	(56,381)	(57,029)	(6,100)	13.8%
Donations	(4,000)	(4,000)	(2,994)	(4,520)	-	-
Room Rental	(3,000)	(2,000)	(4,726)	(3,457)	(1,000)	50.0%
Costs Recovered	(7,000)	(7,000)	(7,902)	(10,065)	-	-
Sundry	(2,000)	(2,000)	(4,181)	(6,069)	-	-
Photocopies	(3,400)	(1,900)	(3,801)	(4,093)	(1,500)	78.9%
	(170,900)	(161,300)	(178,843)	(184,823)	(9,600)	6.0%

Orangeville Public Library

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Net Tax Levy	\$ 1,539,522	\$ 1,504,658	\$ 1,410,676	\$ 1,331,271	\$ 34,864	2.3%

Orangeville Police Service



The Orangeville Police Service is committed to a close partnership with the 28,000 citizens of the Town of Orangeville to provide a safe and secure community. The Service is made up of 40 sworn officers, 28 civilian staff and 12 auxiliary members. In addition, the Orangeville Police Service maintains the Dufferin County Emergency 911 Centre, providing dispatch twenty-four hours a day, seven days a week. This service is provided for the Orangeville and Shelburne Police Services and 911 call transfers for the Dufferin/Caledon Detachments of the Ontario Provincial Police. The Communications Centre also dispatches the Orangeville, Shelburne, Grand Valley and Mulmur Township Fire Services.

The Orangeville Police Services Board is the formal governance body for policing and together with the police service share in the responsibility of providing effective and efficient services that enhance public safety and security.

2014 Direction and Priorities

The Orangeville Police Service's Business Plan which was developed in consultation with the community and elected officials provides a blueprint on our vision, direction and Service Priorities and goals to be achieved to maintain and enhance community safety and security. We continue to work towards the following Service Priorities as adopted by the Police Services Board:

- Community Safety
- Drug Enforcement
- Traffic Safety
- Increase Community involvement in Crime Prevention Initiatives
- Safe Schools and Youth Crime

Mission Statement

The fundamental purpose of the Orangeville Police Service is to provide a safe and secure environment for all members of the community.

Orangeville Police Services

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Expenditures						
Salaries - Uniformed FT	\$ 4,023,301	\$ 3,920,909	\$ 3,842,757	\$ 3,940,902	\$ 102,392	2.6%
Salaries - OT Uniformed FT	117,288	-	24,246	-	117,288	-
Salaries - Other Uniformed FT	32,712	-	-	-	32,712	-
Salaries - Uniformed PT	317,596	230,854	393,631	228,900	86,742	37.6%
Salaries - OT Uniformed PT	50,000	-	27,599	-	50,000	-
Benefits - Uniformed FT	1,148,201	1,086,255	1,005,885	997,694	61,946	5.7%
Benefits - Uniformed PT	40,280	56,380	55,585	54,736	(16,100)	-28.6%
Salaries - Civilians FT	331,853	349,657	328,831	331,166	(17,804)	-5.1%
Salaries - OT Civilians FT	7,000	-	520	-	7,000	-
Salaries - Other Civilians FT	1,600	-	900	-	1,600	-
Salaries - Civilians PT	50,837	61,840	53,110	51,755	(11,003)	-17.8%
Salaries - OT Civilians PT	5,000	-	2,430	-	5,000	-
Benefits - Civilians FT	106,683	106,848	82,808	93,673	(165)	-0.2%
Benefits - Civilian PT	13,493	13,812	9,171	17,203	(319)	-2.3%
Salaries - Court Security FT	190,658	199,251	187,405	192,586	(8,594)	-4.3%
Salaries - OT Court Security FT	3,750	-	1,947	-	3,750	-
Salaries - Cleaning Allowance	1,125	-	-	-	1,125	-
Salaries - Court Security PT	220,037	147,532	181,667	181,686	72,505	49.1%
Salaries - OT Court Security PT	8,900	-	13,852	-	8,900	-
Salaries - Other Court Sec PT	1,225	-	-	-	1,225	-
Benefits - Court Security FT	62,532	60,344	62,567	58,858	2,188	3.6%
Benefits - Court Security PT	39,534	47,153	55,222	52,002	(7,619)	-16.2%
Salaries - Communications FT	617,056	685,202	567,002	668,969	(68,146)	-9.9%
Salaries - OT Communications FT	15,000	-	-	-	15,000	-
Salaries - Other Commun FT	5,904	-	-	-	5,904	-
Salaries - Communications PT	262,248	298,985	304,352	263,561	(36,737)	-12.3%
Salaries - OT Communic PT	45,000	-	1,596	-	45,000	-

Orangeville Police Services

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Benefits - Communicaiton FT	191,174	201,867	170,592	182,069	(10,693)	-5.3%
Benefits - Communication PT	97,493	98,185	75,683	50,707	(692)	-0.7%
Office Supplies / Materials	6,000	6,000	5,181	4,927	-	-
Telephone / Communications	60,000	60,000	40,905	46,594	-	-
Insurance	144,662	106,883	109,788	66,691	37,778	35.3%
Printing / Photocopy Costs	1,200	1,200	2,226	790	-	-
Postage / Courier	2,100	2,100	2,663	3,043	-	-
Advertising	1,000	1,000	317	577	-	-
Service Agreement/Equip Repair	40,000	40,000	35,603	27,502	-	-
Equipment Rentals	1,000	1,000	244	320	-	-
Computer Operation & Supplies	158,000	158,000	182,904	163,972	-	-
Office Equipment	2,000	2,000	51	1,503	-	-
Professional Fees	5,000	5,000	34,581	7,714	-	-
Identification Equip / Supplies	2,000	2,000	1,630	441	-	-
Memberships / Subscriptions	3,300	3,300	3,618	3,324	-	-
Workshops / Training Courses	32,000	32,000	34,144	20,223	-	-
Conferences	5,000	5,000	6,886	3,574	-	-
OACP Conference (offset by Revenues	-	-	10,778	-	-	-
Mileage	2,000	2,000	661	513	-	-
Public / Safety Relations	3,000	3,000	1,724	1,460	-	-
Uniforms & Equipment	54,000	54,000	28,604	38,759	-	-
Canine Unit Support	2,500	2,500	1,963	2,121	-	-
Meals (Prisoners & Officers)	6,000	6,000	2,662	4,676	-	-
Investigations	15,000	15,000	1,522	14,902	-	-
Breathalyzer Expense	1,515	1,515	3,508	8,776	-	-
Bike Patrol	1,530	1,530	-	677	-	-
Honorariums - Police Commission	45,350	36,000	65,656	50,501	9,350	26.0%

Orangeville Police Services

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Benefits - Police Commission	2,090	-	-	-	2,090	-
Office Supplies / Materials	303	303	59	57	-	-
Telephone	1,808	1,808	1,328	1,548	-	-
Secretarial Services	9,000	9,000	1,655	2,420	-	-
Professional Fees	125,000	125,000	777,816	344,308	-	-
P.S.B. Memberships / Dues	3,030	3,030	2,435	250	-	-
P.S.B. Workshops / Seminars	505	505	892	-	-	-
P.S.B. Conferences	404	404	-	-	-	-
Award Presentations	1,000	1,000	454	199	-	-
Telephone/Communications	-	-	1,876	1,931	-	-
Srve Agreements/Equip Repair	8,050	8,050	3,440	8,653	-	-
Office Equipment	792	792	718	1,381	-	-
Radio Licence	1,313	1,313	1,097	1,129	-	-
Insurance	5,996	5,996	1,224	8,303	-	-
Srv Agreements/Equip Repair	4,800	4,800	2,683	673	-	-
Gas	7,000	5,778	10,230	6,108	1,222	21.1%
Hydro	22,647	22,356	21,661	24,236	291	1.3%
Maintenance Supplies	10,000	7,000	12,715	12,524	3,000	42.9%
Maintenance Repairs	5,000	5,000	7,237	9,839	-	-
Mat Service	2,200	2,200	2,346	2,003	-	-
Equipment & Repairs	1,000	1,000	1,993	4,657	-	-
Snow Removal/Lawn Maint.	7,500	6,000	12,139	9,281	1,500	25.0%
Janitorial Services	38,000	38,000	36,288	38,375	-	-
Condensed Fleet Expenditures	209,159	183,295	230,318	221,426	25,863	14.1%
Unit 115 - 24234						
Maintenance Costs/Parts	3,000	3,000	8,255	6,944	-	-

Orangeville Police Services

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
<i>Insurance</i>	4,248	3,442	3,442	2,425	806	23.4%
<i>Licence</i>	82	82	82	74	-	-
<i>Leasing Charges</i>	-	-	-	-	-	-
Unit 116 - 64150						-
<i>Maintenance Costs/Parts</i>	1,400	1,400	3,996	7,624	-	-
<i>Insurance</i>	4,248	3,442	3,442	464	806	23.4%
<i>Licence</i>	82	82	82	48	-	-
Unit 102 - 42424						-
<i>Maintenance Costs/Parts</i>	3,600	3,600	5,029	3,012	-	-
<i>Insurance</i>	4,248	3,442	3,442	2,304	806	23.4%
<i>Licence</i>	82	82	82	74	-	-
<i>Leasing Charges</i>	9,646	9,646	1,112	543	-	-
Unit 103 - 14407						-
<i>Maintenance Costs/Parts</i>	1,450	1,450	970	268	-	-
<i>Insurance</i>	4,248	3,442	3,442	734	806	23.4%
<i>Licence</i>	82	82	82	74	-	-
<i>Leasing Charges</i>	-	-	-	-	-	-
Unit 104 - 34710						-
<i>Maintenance Costs/Parts</i>	3,850	3,850	4,965	13,848	-	-
<i>Insurance</i>	4,248	3,442	3,442	2,449	806	23.4%
<i>Licence</i>	82	82	82	74	-	-
<i>Leasing Charges</i>	10,904	10,904	7,278	10,904	-	-
Unit 101 - 65157						-
<i>Maintenance Costs/Parts</i>	1,300	1,300	624	430	-	-
<i>Insurance</i>	4,248	3,442	3,442	734	806	23.4%
<i>Licence</i>	190	150	181	139	40	26.7%

Orangeville Police Services

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Unit 106 - 47207						
Maintenance Costs/Parts	1,600	1,600	2,983	3,993	-	-
Insurance	4,248	3,442	3,442	2,183	806	23.4%
Licence	82	82	82	74	-	-
Leasing Charges	-	-	-	-	-	-
Unit 107 - 23102						
Maintenance Costs/Parts	4,632	4,632	4,031	11,038	-	-
Insurance	4,248	3,442	3,442	2,425	806	23.4%
Licence	82	82	82	74	-	-
Leasing Charges	-	-	8,842	9,646	-	-
Unit 114 - 55324						
Maintenance Costs/Parts	1,100	1,100	344	364	-	-
Insurance	4,248	3,442	3,442	1,455	806	23.4%
Licence	50	50	42	42	-	-
Unit 2 - 34780						
Maintenance Costs/Parts	1,000	505	2,022	1,723	495	98.0%
Insurance	4,248	3,442	3,442	-	806	23.4%
Licence	82	82	82	74	-	-
Unit 99 - 12516						
Fuel	80,000	70,144	95,489	94,887	9,856	14.1%
Maintenance Costs/Parts	2,000	-	6,867	9,538	2,000	-
Insurance	-	-	3,442	-	-	-
Unit 111 - 34711						
Maintenance Costs/Parts	6,000	6,000	8,762	6,729	-	-
Insurance	4,248	3,442	3,442	2,425	806	23.4%
Licence	82	82	82	74	-	-

Orangeville Police Services

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
<i>Leasing Charges</i>	10,904	10,904	7,278	10,904	-	-
Unit 112 - 52473						
<i>Maintenance Costs/Repairs</i>	2,000	-	2,649	389	2,000	-
<i>Insurance</i>	4,248	3,442	3,442		806	23.4%
<i>Licence</i>	82	82	82	74	-	-
<i>Leasing Charges</i>	-	-		-	-	-
Unit 1 - 30105						
<i>Maintenance / Repair Parts</i>	2,000	1,010	3,102	2,442	990	98.0%
<i>Insurance</i>	4,248	3,442	3,442	1,225	806	23.4%
<i>Licence</i>	82	82	82	74	-	-
<i>Leasing Charges</i>	6,408	6,408	6,408	6,408	-	-
Contribution to Fleet Replacmt	35,000	30,000	30,000	25,000	5,000	16.7%
	9,103,231	8,574,733	9,187,781	8,564,346	528,498	6.2%
Revenues						
Admin Costs Recovered	(144,813)	(135,500)	(146,425)	(136,772)	(9,313)	6.9%
Ontario Specific Grants	(174,741)	(130,000)	(181,401)	(243,351)	(44,741)	34.4%
Mun Agreement - County 911	(100,000)	(105,000)	(100,000)	(100,000)	5,000	-4.8%
Police / Fire Agreements	(83,687)	(75,000)	(83,550)	(81,116)	(8,687)	11.6%
Provincial Court Services	(367,412)	(189,000)	(279,085)	(196,090)	(178,412)	94.4%
Costs Recovered - Paid Duty	(18,000)	(18,000)	(19,915)	(23,695)	-	-
Costs Recovered - Reports	(31,000)	(31,000)	(36,587)	(47,197)	-	-
Costs Recovered - Auctions	(3,500)	(3,500)	(978)	(1,610)	-	-
Sundry	(1,000)	(1,000)	(16,303)	(293)	-	-
	(924,153)	(688,000)	(864,245)	(830,123)	(236,153)	34.3%

Orangeville Police Services

	Approved 2014 Budget	2013 Budget	2013 Est. Actual	2012 Actual	\$ Change 2013/14	% Change 2013/14
Net Tax Levy	\$ 8,179,078	\$ 7,886,733	\$ 8,323,535	\$ 7,734,223	\$ 292,345	3.7%

GLOSSARY

Accounting Principles

Generally Accepted Accounting Principles that apply specifically to the process of developing estimates and budgets and the reporting of results for financial documents.

Accrual Accounting

The Municipality's sources of financing and expenditures are recorded using the accrual basis of accounting. This basis recognizes revenues as they become available and measurable and expenditures as they are incurred and measurable as the result of receipt of goods or services and the creation of a legal obligation to pay. This is also the basis for developing the Municipality's budget.

Allowance

A provision for an expected loss or reduction in the value of an asset, so as to reduce the reported value of the asset to a value which reflects its estimated realizable value. Examples of an allowance are: Allowance for Doubtful Accounts, Allowance for Uncollectable Taxes.

Approved Budget

The final budget passed by Council, which will govern the operations and reporting during the fiscal year.

Assessment

A value established by the Municipal Property Assessment Corporation (MPAC) for real property for use as a basis of levying property taxes for municipal purposes.

Assets

All properties, both tangible and intangible, owned by an entity.

Balanced Budget

Total expenses equal total revenues in an operating year.

Base Budget

Budget resources that are required to maintain service at the level provided in the previous year's budget.

Budget

A financial plan for a specified period of time (fiscal year) that matches all planned revenues and expenditures for the provision of various municipal programs and services, approved by Council.

Budget Document

The official written statement prepared by administration, which presents the proposed budget for the fiscal year to Council.

Budget Message

A general discussion of the proposed budget presented in writing as part of the budgeted document. The budget message explains principal budget issues and highlights against the background of financial experience in recent years and presents recommendations made by senior administration, for the consideration of Committee and Council.

Budget Principles

Propositions employed in the operating and capital budget development, control and reporting.

Capital Budget

A plan of proposed capital expenditures to be incurred in the current year and over a period of subsequent future years [long term], identifying each capital project and the method of financing.

Capital Projects

Projects, which purchase or construct capital assets. Typically, a capital project encompasses a purchase of land and/or the construction of a building or infrastructure.

Collective Agreement

A legally binding agreement between an employer and a union, detailing the terms and conditions of employment.

GLOSSARY

Current Taxes

Taxes that are levied and payment due within the fiscal year.

Debenture Debt

The payment of interest and repayment of principle to holders of the Municipality's debt instruments, used to finance capital projects.

Debt Limit

The total outstanding debt service charges incurred by the Municipality. This can be expressed as the Council Policy limit or the allowable Provincial Government Limit.

Deficit

The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.

Department

A basic organizational unit of the Municipality, which is functionally unique in its delivery of services.

Depreciation

A non-cash expense which allocates the amortizable amount of an item of property, plant and equipment over its estimate life in a rational and systemic basis.

Development Charges (DC)

Development charges are assessed against land development projects in order to help fund the cost of capital infrastructure needed to service growth.

Estimated Revenue

The amount of projected revenue to be collected during the fiscal year. The amount of revenue budgeted is the amount approved by Council.

Expenditure

Acquired goods and services.

External Boards

Local boards which are consolidated in the Municipality's financial reporting. These boards are under the control of the Council.

Fiscal Policy

Actions adopted to achieve a financial outcome.

Fiscal Year

The twelve-month accounting period for recording financial transactions. The Town of Orangeville's fiscal year is January 1 to December 31.

Full Time Equivalent Position (FTE)

A measure to account for all staffing dollars in terms of their value as a staffing unit. For example two (2) half-time positions would equate to one (1) FTE.

Fund

A set of interrelated accounts to record revenues and expenses associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities and equity.

GLOSSARY

Fund Balance

A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. A fund balance is the excess of cumulative revenues and other sources of funds, over cumulative expenditures and other uses of funds.

Generally Accepted Accounting Principles (GAAP)

Recognized uniform principles, standards, and guidelines for financial accounting and reporting. GAAP encompasses the conventions and rules that define accepted accounting principles at a particular time.

Grant

A monetary contribution by one governmental unit or other organization to another. Typically, these contributions are made to local governments by the Provincial and Federal Governments.

Inflation

A rise in price levels caused by economic activity.

Infrastructure

The facilities and assets employed by the Municipality to deliver services. These facilities and assets are numerous and are not limited to: roads, sewers, water plants, buildings and vehicles.

Investment Income

Interest and dividend income received from investments and cash balances.

Long Term Debt

Borrowing to finance capital projects having a maturity of more than one year after the date of issue.

Net-Tax Levy (Impact)

This represents the total gross expenditures required with consideration given to non-taxation revenues including all non-taxation revenue sources. The gross expenditure minus the non-tax revenue sources represents the impact on the tax rate. If the impact results in a positive number, additional pressures would result on the tax rate; conversely, a negative number shows the initiative has a positive impact on the tax rate.

Object Code

A revenue or expenditure category used consistently across the municipality to provide more detailed analysis and reporting of revenues and/or expenditures. For example, grants, building permits, miscellaneous licenses, fees, rentals, taxation, personnel services, materials, purchased services and supplies.

Operating (Current) Budget

The budget containing allocations for such expenditures as salaries and wages, materials and supplies, utilities, and insurance to provide basic government programs and services for the current fiscal year.

Payments in Lieu of Taxes (PIL's)

Payments in lieu of taxes received from other governments which are exempt from the payment of property taxes.

Program

A group of activities, operations or organizational units directed to attain specific objectives and are accounted for as such.

Public Sector Accounting Board (PSAB)

The subcommittee of the Canadian Institute of Chartered Accountants which provides recommendations and issues pronouncements to enhance the financial reporting information of public sector bodies.

GLOSSARY

Surplus

The excess that exists when expenditures at fiscal yearend are lower than had been budgeted for or revenues are higher. Surpluses are required to be applied fully in the following year's operating budget to reduce amounts raised through taxation, unless allocated to a reserve by Council.

Reserves

An allocation of accumulated net revenue. It has no reference to any specific asset and does not require the physical segregation of money or assets.

Reserve Fund

Assets segregated and restricted to meet the purpose of the reserve fund. They may be:

Obligatory – created whenever a statute requires revenues received for special purpose to be segregated.

Discretionary – created whenever a municipal council wishes to earmark revenues to finance a future project for which it has authority to spend money.

Revenue

Funds that a government entity receives as income. It includes such items as property tax payments, fees for specific services, receipts from other governments, fines, grants and interest income.

Tangible Capital Assets (TCA)

Non-financial asset with a gross cost exceeding \$5,000, with a useful life beyond one year and required for the purpose of constructing, acquiring or improving lands, buildings, engineering services or machinery and equipment.

Tax Levy

The total amount to be raised by property taxes for operating and debt service purposes specified in the annual Tax Levy by-Law.

Tax Rate

The rate levied on each real property according to assessed property value and property class.

User Fees

A fee levied for services or use of municipal property on an individual or groups of individuals benefiting from service.

Variance

The difference between an actual and a budgeted expense or revenue.

Working Capital

Cashflow required to fund operations requirements.

ACRONYMS

AODA	Accessibility for Ontarians with Disabilities Act	MPAC	Municipal Property Assessment Corporation
BIA	Business Improvement Area	MTO	Ontario Ministry of Transport
CAO	Chief Administrative Officer	MYAC	The Mayor's Youth Advisory Committee
Corp.	Corporate Allocations	OMERS	Ontario Municipal Employees Retirement System
DC	Development Charges	OSAT	Orangeville Sustainability Team
DCMA	Dufferin County Museum & Archives	P&R	Parks and Recreation
ED	Economic Development	PIL	Payment in Lieu
FT	Full Time	PSAB	Public Sector Accounting Board
FTE	Full Time Equivalents	PT	Part Time
GAAP	Generally Accepted Accounting Principles	PW	Public Works
GFOA	Government Finance Officers Association	RFP	Request for Proposal
GIS	Geographic Information System	SBEC	SBEC Small Business Enterprise Centre
GTA	The Greater Toronto Area	SCADA	Supervisory Control and Data Acquisition
HR	Human Resources	TOMRMS	The Ontario Municipal Records Management System
HRIS	Human Resources Information System	TOSSI	Town of Orangeville Supervisors Safety Initiative
HST	Harmonized Sales Tax	WHMIS	Workplace Hazardous Materials Information System
HVAC	Heating, Ventilating and Air Conditioning	WPCP	Water Pollution Control Program
IT	Information Technology		